



2023 Sauk County Wisconsin

Adopted Budget

Sauk County Board of Supervisors November 2022

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John Deitrich – County Board Vice-Chair

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On the cover...

Orchards are a traditional form of fruit growing and are an important part of Sauk County’s landscape. Supporting vegetation provides a suitable habitat for many animal species, and thus has a positive impact on the conservation of biodiversity in our environment. Growing fruit is a vital branch of agricultural production as fruits tend to return a higher gross yield per unit than other agricultural branches production. Specifically, the consumption of fresh fruits and fruit products is increasing with the standard of living. ***Image courtesy of Ski-Hi Fruit Farm, Baraboo, WI. All rights reserved.***

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2023 BUDGET MESSAGE FROM THE ADMINISTRATOR

November 15, 2022

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 Administrator for Sauk County, I am presenting the 2023 adopted annual budget.

Sauk County uses its annual budget of \$164,002,803 million and approximately 628 full-time equivalent employees to administer over 350 mandated programs across 27 departments. The local tax levy provides \$34,513,109 of the overall budget, with the remainder coming from state and federal funding and revenues generated from service fees. We currently have reasonable cash reserves to protect the County from any unforeseen consequences.

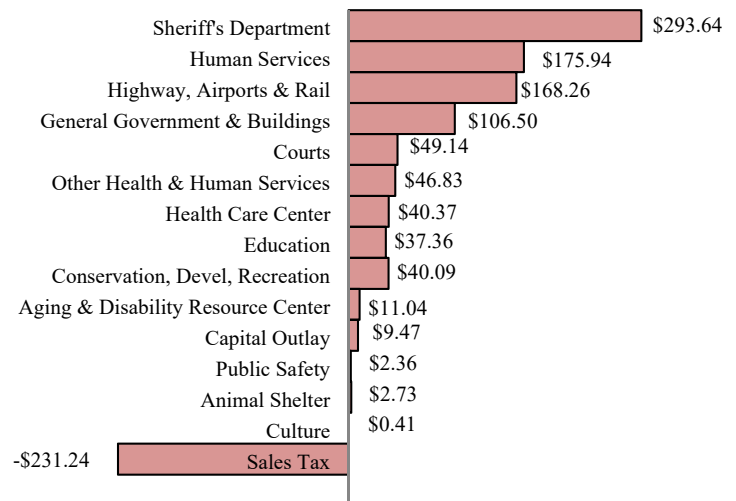
The departments which make up the majority of our budget include the Human Services Department \$30,176,264, the Sheriff's Office \$16,029,059, the Health Care Center \$11,690,944, and the Highway Department \$14,843,836 (excluding \$45,000,000 bond proceeds for construction of new highway facilities). The Sheriff's Office budget has 87% of its total budget coming from levy dollars, while the Human Services Department has 27%. The Highway Department has 31% of its budget coming from levy dollars, and the Health Care Center 9%.

The average Sauk County residential property tax bill is \$752.90. The adjacent graph shows how that bill is allocated by major function. Sales tax reduces the overall tax bill by \$231.24.

Overall, our tax levy has increased by \$3,618,345, largely due to the new bond debt for the construction of Highway facilities in Baraboo and Reedsburg. While this is an increase to the taxpayer, debt service payments are not subject to property tax levy limits. Under Wisconsin State Statute §66.0602. We have maintained the second highest bond rating possible. We are operating in a very restricted financial environment, and both the County 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.

Allocation of Sauk County's Portion of the Property Tax



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 2023 budget. Those challenges include:

- As we started the budget, health Insurance was projected at an 8.9% increase (\$889,000 more). We then put out a bids and we ended with a bid through Dean Health for a decrease of -1.6%, equal to -\$143,772 from the 2022 county premium rate.
- 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 2023 wage scale was adjusted by 1% plus merit increases estimated at \$1,259,229. We fully realize that it is easier and less expensive to keep and retain good employees rather than recruit and train new.

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 re-analyzed 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 2023 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 2023 recommended budget figures:

	2023 Budget	2022 Budget	Dollar Change	Percent Change
Operating Levy	\$34,513,109	\$30,894,764	\$3,618,345	11.71%
Levy Rate	\$3.76	\$3.85	(\$0.09/1000)	(2.30%)
County Operations **	\$163,953,129	\$149,007,263	\$14,945,866	10.03%
Debt Service	\$4,097,893	\$1,028,673	\$3,069,220	298.37%
Equalized Value	\$9,167,018,000	\$8,017,348,500	\$1,149,669,500	14.34%
Revenues **	\$118,515,543	\$107,581,093	\$10,934,450	10.16%

**2022 Includes \$38 million for the Highway facilities construction and \$7.6 million of ARPA funding, 2023 includes an additional \$7 million for Highway facilities construction.

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 1.29% or \$371,828. There were also 2 terminated tax incremental financing districts, which generate an additional \$32,495. Total additional levy capacity is \$404,323. Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt.

The proposed 2023 levy rate is \$3.76/\$1,000 of valuation, versus the current levy rate of \$3.85/\$1,000. County sales tax revenue for 2023 is projected at \$10,600,000. 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 4.0 Full Time Equivalents (FTE) positions were reviewed and reclassified due to educational/certification requirements.

These reclassifications will be implemented with the 2023 budget:

Land Resources & Environment (LRE) – Conservation Tech II (2.0 FTE) Land Use/Sanitation Technician (2.0 FTE)	Tax levy
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Further, 7.84 FTE new positions are being created to meet the evolving needs of departments:

Highway – Highway Operator 3 (.83 FTE)	Tax Levy
Human Services (HS) – Adult Protective Services Supervisor ** (1.0 FTE) Eliminate Social Worker Creating Supervisor** (-1.0 FTE)	Tax Levy
Human Services – Children & Family Services Social Worker (2.0 FTE)	15%Tax levy 85% Waiver/Medicaid
Human Services – Occupational Therapist (1.0 FTE), Physical Therapist (2.0 FTE) Speech/Language Therapist (.77 FTE)	Vendor not available. Brought in house. \$75k Less than contract
Public Health – Community Health Worker (.45 FTE)	Grant
Land Resources and Environment -- Parks Maintenance Technician (.75) Eliminate one seasonal staff (-.30)	Tax Levy
County Clerk – Deputy County Clerk (.34 FTE)	Tax Levy, staff overlap for retirement

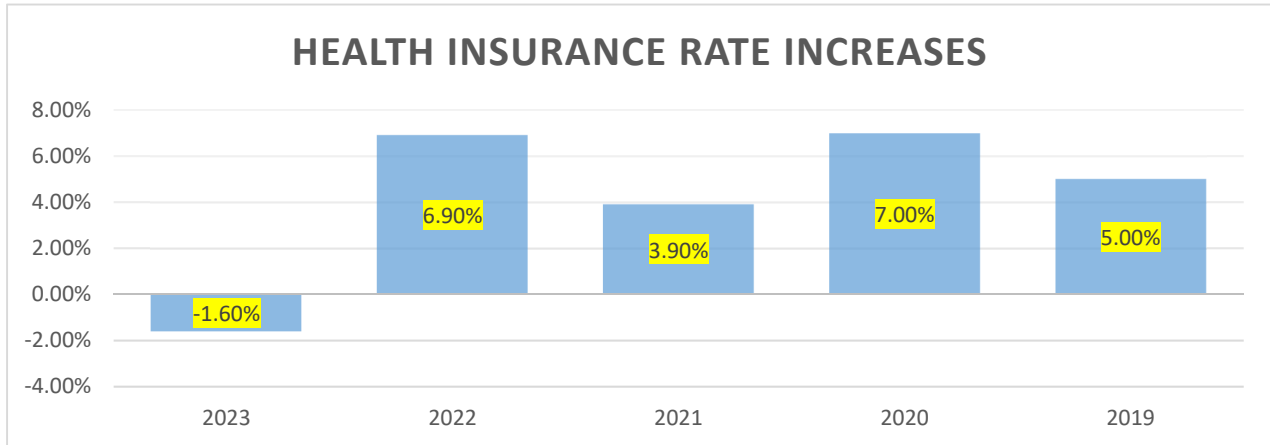
Finally, some positions are slated to be eliminated, reduced or left vacant.

Justice, Diversion & Support (JDS) – Administrative Assistant (JDS & HS Consolidation 1.75 FTE)	Tax levy/Grant
Heath Care Center – Certified Nurse Assistants (19.14 FTE) Licensed Practical Nurse (1.8 FTE) Activity Therapy (.8 FTE) Ward Clerk (3.0 FTE)	Tax Levy
Sheriff Department – Jailors (3.0 FTE)	Tax Levy

Salaries and Fringe Benefits:

Cost of Living Adjustment: The 2023 budget is constructed to include a cost-of-living adjustment of 1.00% to the entire non-represented employee wage scale. Trying to remain 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 reviewed through a Compensation and Classification Study to ensure that we are as close to a competitive market value as possible.

Health Insurance: There will be a -1.6% decrease to health insurance rates reducing the premium from 2022 by -\$143,772 for the new health insurance plan. The 2023 budget includes County contributions to health insurance of \$8,715,145.



Retirement: The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Funds. The 2023 budget includes County contributions to the retirement system of \$3,144,741, with approximately 90% funded by the tax levy.

Classification	2023 Rates		2022 Rates	
	Employer	Employee	Employer	Employee
General	6.80%	6.80%	6.50%	6.50%
Elected	6.80%	6.80%	6.50%	6.50%
Protective	13.22%	6.80%	12.04%	6.50%

Debt Service:

Budgeted debt service payments will change from \$1,028,673 in 2022 to \$4,097,893 in 2023, an increase of \$3,069,220. This increase is due to the bond for the new Highway facilities located in Baraboo and Reedsburg.

Capital Outlay and Capital Projects:

The 2023 budget shows the capital outlay listed throughout the budget. These projects are being funded in the 2023 budget as follows:

Tax Levy	\$998,653
Fund Balances	6,670,102
State and Federal Aid	2,104,618
Debt Issuance	45,000,000
Total	\$54,773,373

Other Miscellaneous Items Included in the 2023 Budget

Appropriations for non-departmental items included in the budget are as follows:

Agricultural Society (Fair Board)	\$25,000
Baraboo Area Homeless Shelter	25,000
Baraboo Dells Airport	4,100
Central Wisconsin Community Action Council	7,500
Conservation Congress	1,400
Hope House	25,000
Reedsburg Airport	4,100
Sauk County Historical Society	20,000
Sauk Prairie Airport, Inc.	4,100
VETS	3,800
Total	\$120,000

Changes from the Administrator's Proposed Budget to the Adopted 2023 Budget

Due to the diligent work of department managers and oversight committees, a balanced budget was presented to the Finance Committee. The Finance Committee and County Board of Supervisors made no changes to the proposed budget.

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 Lynn Horkan, former Finance Director Kerry Beghin, Accounting Manager Tara Thompson, former Personnel Director Kasey Hazard, Management Information Services (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 Tara Thompson

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, 2022

Christopher P. Morrell

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, 2022. In order to receive this award, a governmental unit must publish budget documents that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Sauk County, Wisconsin

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www.co.sauk.wi.us

Sauk County formed in 1844 making 2023 the 179th 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 2023, 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 2023 budget. In terms of the services the County provides and the specific objectives of the 2023 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.
- ✓ Implementation of a county-wide timekeeping system that is accessible by all employees, easily exported to the payroll system, and provides accurate centralized reporting of time worked.
- ✓ 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, Wisconsin Department of Natural Resources, Wisconsin Department of Transportation, Wisconsin & Southern Railroad, Friends of the Great Sauk State Trail, Dane County and local townships and municipalities.
- ✓ 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 branding and support of community initiatives.

- ✓ Coordinated Regional and Statewide Activities. The 2023 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully.
- ✓ The Board maintains dialogues with other governmental bodies regarding funding streams and tax policy issues related to Wisconsin county government.
- ✓ Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
 - Management Information Services provides technical support in a cooperative agreement with the City of Baraboo.
 - Sauk County's agreement with its Tri-County Airport partners is evolving. Starting in 2021, Iowa County withdrew. Sauk and Richland Counties continue to support and develop new funding allocations and responsibilities.

2023 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.
- ✓ 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.

Budget Policy 2

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

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

- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs. Sauk County's debt load at December 31, 2022 is 10.13% 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 (facility renovations and security \$2,593,772; Great Sauk State Trail \$716,380; energy cost saving measures \$674,287; communication upgrades \$495,897, law enforcement video/camera upgrades \$478,000; dam maintenance \$272,712)
 - Start-up program costs
 - Contingency fund \$350,000
 - Vacancy and turnover \$900,000
- ✓ General fund reserves are never used to fund ongoing operations. Sauk County maintains sufficient fund balances to meet its long- and short-term business needs. It is essential that these reserves be protected and maintained for day-to-day business uses (cash flow), long-term projects (the planning and construction costs of capital projects), and unanticipated emergencies. This policy also reflects a financial policy, in which the County will not offset the cost of operations through the use of fund balance.

Budget Policy 3

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

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

- ✓ The Management Information Systems Plan which governs the development and maintenance of computer hardware and software and provides a mechanism for managing expenditures. Copier maintenance and replacement have been incorporated into the countywide plan for equipment expenditures.
- ✓ Judicious use of fund balance to fund large, non-recurring or rarely recurring expenditures.
- ✓ Planning programs, which feed directly into the annual budget cycle: the capital improvement ten-year plan and the five-year capital outlay plan allow for the planned use of resources.
- ✓ Continuity of operations planning continues with a complete review by department and committees with specific succession planning done annually.

Budget Policy 4

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

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

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

The State of Wisconsin continues to have budget issues. In making revenue projections for various forms of aid, the County

utilizes guidance provided by the corresponding State agency. When specific allocations or projections are not available, historic funding patterns are used to estimate anticipated funding. While this policy remains a valid response, some discretion is necessary in the case of temporary loss of funding.

- ✓ The Board made a conscious decision in 2021 to provide levy-funding of \$45,000 for half a year of a state Assistant District Attorney (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.

Budget Policy 6

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

This policy recognizes the responsibility to the economic and cultural health of the community. It also recognizes that there are real limits to the County's ability to meet that responsibility. The 2023 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 focus on promoting county assets and brand awareness have provided for 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 enhance the Sauk County "Brand".
- ✓ The 2022 and 2023 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 county highways each year utilizing tax levy and not debt issuance.
- ✓ Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance projects, such as renovations or roof repairs.

Budget Policy 8

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

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

Budget Policy 9

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

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

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

- ✓ Justice, Diversion, & Support has moved to be part of the Human Services Department to make use of resources available for 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. The 2023 budget continues to respond to these issues.

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

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

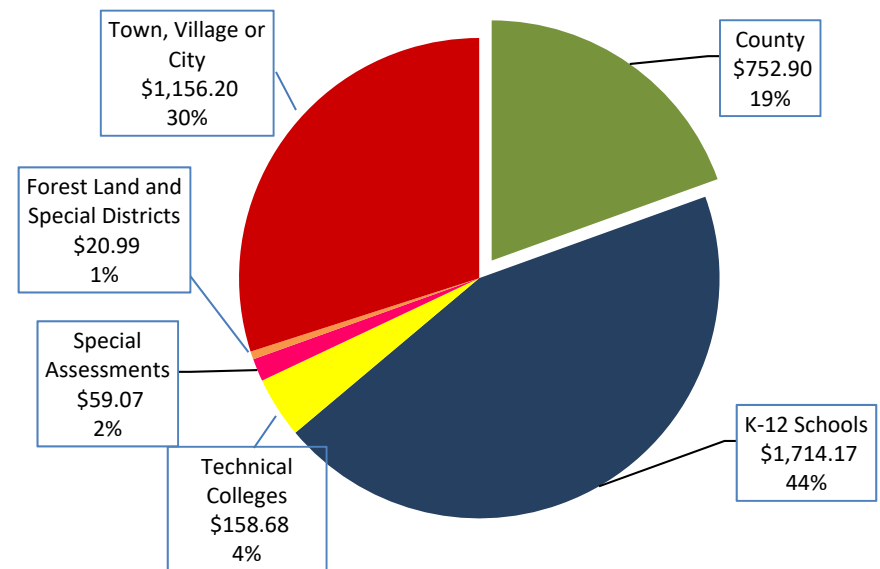
2023 Budget Highlights, with Strategic Issue Response

- Federal American Rescue Plan Act funds are allocated to multiple areas:
 - Great Sauk State Trail (SI 1, 8, 21) \$2,000,000
 - Fiber optics, communications towers and equipment, radio equipment \$1,296,239
 - Broadband (SI 2) \$1,000,000
 - Placemaking, marketing, branding, Discover Wisconsin episode (SI 1) \$675,000
 - Mirror Lake silt trap and dredging (SI 1, 9) \$650,000
 - Health Care Center air filtration system (SI 12) \$600,000
 - Parks development (SI 1): Hemlock dam and park \$246,000, White Mound Park horse campground \$358,597
 - Tri-County Airport flood control and runway rehabilitation (SI 1, 18) \$274,101
 - Funding to assist in development of a training center (SI 28) \$100,000
 - Office remodel and departmental relocation (SI 24) \$550,000
 - Class and Compensation study and implementation (SI 28) \$1,580,000
- The Highway budget includes \$45 million of bond issuance for construction and equipping of new highway facilities. (SI 17, 19)
- Facilities renovations and security capital expenditures of \$2.6 million are in the Building Services budget. (SI 24)
- The Human Services budget increased labor by \$582,395, offsetting the new position costs by decreasing contracted staff \$345,494. (SI 15, 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 \$120,000. (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 \$223,400: \$3,862.01
 (using 2022 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	54,167
Persons per square mile, (2022)	79.1	108.8

History

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

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

In the years 1840 through 1860, Sauk County was in a pioneering phase. The population increased from a few hundred residents to almost 19,000 during that 20-year 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 2022 estimated Sauk County's population is 65,697 people. Since 2011, the population has increased by 5.7%. 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 Hispanic/Latino (5.9%), American Indian (1.4%) and African American (1.4%). There are 26,850 family households in the County with an average family size of 2.41 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 31,032 housing units in the County. Seasonal or recreational housing units comprise 8.1% of the available housing. The homeowners occupy 72.1% of the 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 (9.7%) fall below the federal poverty standards than the state of Wisconsin.



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

	<u>Sauk County</u>	<u>Wisconsin</u>
Population Profile ⁽¹⁾		
Population, percent change from 2020	-0.1%	-0.2%
Population, 2021 estimate	65,697	5,880,101
White persons, 2022 ⁽³⁾	89.9%	80.2%
Hispanic or Latino	5.9%	7.5%
American Indian	1.4%	1.2%
Black or African American	1.4%	6.8%
Asian	0.8%	3.2%
Other	1.5%	0.1%
Less than 18 years old, 2022 ⁽³⁾	22.6%	21.6%
18 – 64 years old	57.9%	60.5%
Persons 65 and older	19.5%	17.9%
Highest Educational Attainment - 2022 ⁽³⁾		
Bachelor's degree or higher	24.9%	31.5%
High school graduates (includes bachelors or higher)	91.8%	92.9%
Geographic Profile ⁽¹⁾		
Land area in square miles	831	54,167
Persons per square mile, 2020	79.1	108.8
Housing		
Housing units, 2021 ⁽¹⁾	31,032	2,748,940
Home ownership rate, 2017-2021 ⁽³⁾	72.1%	67.4%
Households, 2017-2021 ⁽³⁾	26,850	2,401,818
Projected persons per Household, 2017-2021 ⁽³⁾	2.41	2.39
Median value of homes, 2017-2021 ⁽⁴⁾	\$195,700	\$200,400
Median gross rent, 2017 - 2021 ⁽⁴⁾	\$859	\$916
Earnings		
Median household income, 2017-2021 ⁽³⁾	\$67,702	\$67,080
Per capita total personal income, 2017-2021 ⁽⁸⁾	\$34,524	\$36,754
Persons in poverty ⁽³⁾	9.7%	10.8%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
November, 2022	2.5%	2.6%

	<u>Sauk County</u>	<u>Wisconsin</u>
Occupational Profile, 2021 ⁽²⁾		
Manufacturing	15.7%	16.5%
Trade, transportation, utilities	24.7%	24.2%
Professional, financial, information	14.4%	23.1%
Education, health	17.6%	22.9%
Leisure, hospitality	24.5%	9.3%
All other	3.1%	4.0%
Largest Employers ⁽⁶⁾		
Wilderness Lodge	1,503	
Kalahari Development LLC	1,200	
Ho Chunk Nation	1,099	
Mt Olympus	873	
Lands' End Inc.	735	
Sauk County	665	
Baraboo School District	600	
Wal-Mart	600	
Reedsburg Area Medical Center	595	
American Axle & Manufacturing Inc	520	
Cardinal Company	456	
Sauk County Equalized Land Values – 2022 ⁽⁷⁾	\$ Value	% of Value
Residential	6,503,355,000	65.8%
Agricultural	63,026,000	0.6%
Manufacturing / Commercial	2,537,806,600	25.7%
Forest / Undeveloped / Other	780,644,500	7.9%

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

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

(3) - Source: United States Census Bureau

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

(5) - Source: Job Center of Wisconsin

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

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

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

Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 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.

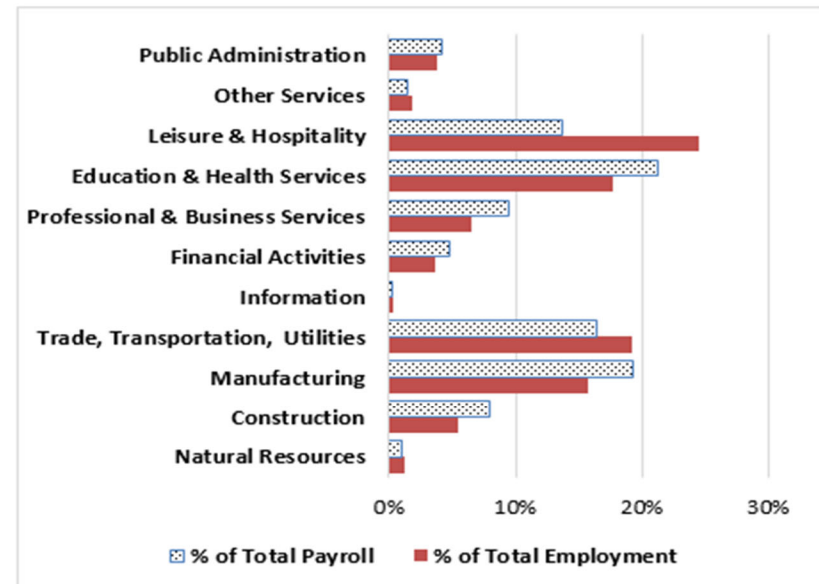
Unemployment rates for November of 2022 are at 2.5% in Sauk County, compared to 2.6% for the State of Wisconsin. Sauk County typically has lower rates of unemployment than both the state and nation, and is quicker to recover after recessions.

Per capita income for the County was \$36,754. 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 \$67,702.

2021 Employment and Wage Distribution by Industry in Sauk County

	<u>Average</u> <u>Annual</u> <u>Employment</u>	<u>Total Payroll</u>
Natural Resources	395	3,650,204
Construction	1,889	29,700,232
Manufacturing	5,371	71,569,592
Trade, Transportation, Utilities	6,552	61,086,634
Information	90	961,338
Financial Activities	1,264	17,837,012
Professional & Business Services	2,235	35,253,943
Education & Health Services	6,021	79,040,778
Leisure & Hospitality	8,357	51,038,547
Other Services	651	5,342,595
Public Administration	1,322	15,428,839
All Industries	34,147	370,909,714

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



Governmental Structure

Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31 member County Board whose total membership is elected every two years. There are 14 standing committees and over 40 special committees, boards and commissions. Many of the committees, boards and commissions also have citizen members.

The Sauk County Board of Supervisors is a legislative body that makes policy determinations with regard to the mission of the County; the services and programs the County provides (the range of services currently provided includes programs that foster economic opportunity, public safety, transportation, health, recreation, education and environmental protection); resource allocation; levying property taxes, and approving borrowings adequate to fund capital expenditures. Individual Board members contribute to policy making through information gathering and analysis, constituent contacts, public hearings, public debate and voting on policy issues.

The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and

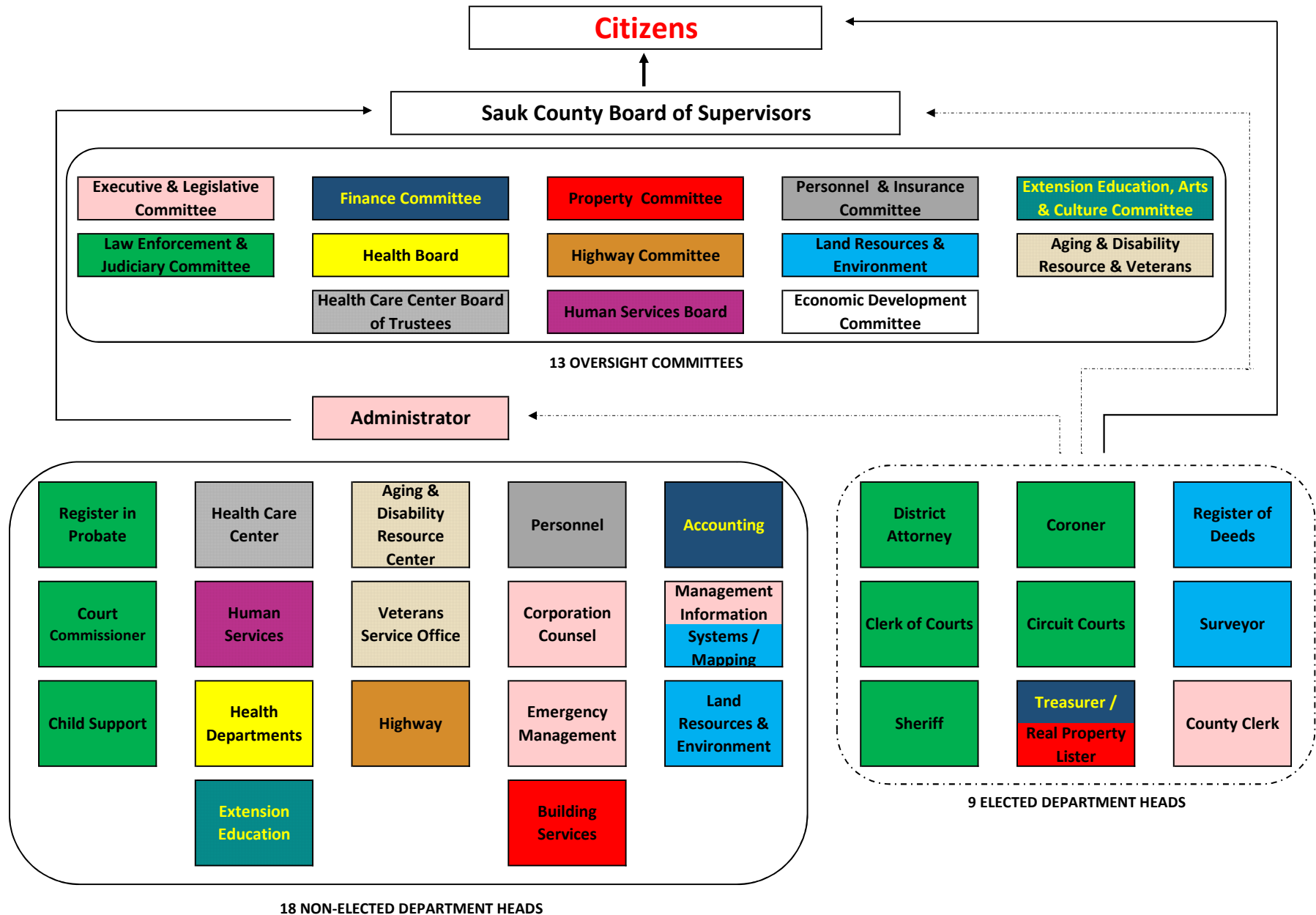
conducting the County Board sessions, and naming committee membership.

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

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

Sauk County Organizational Structure

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



Factors Affecting Budget Implementation

The 2023 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) 2022 net new construction divided by 2022 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, 2022)

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, 2022)

Sauk County Compliance? ✓Yes

Capital improvements - A capital improvement is defined as expenditure of \$25,000 or greater for an item having a useful life of not less than seven years. A capital improvement plan (CIP) is developed and updated every year with anticipated capital improvement projects over the successive ten years. A Committee consisting of County Board members reviews all projects, as developed by department managers and their oversight committees. Projects are prioritized based on need, initial cost, future annual costs, economic impacts, social impacts and relationship to County-wide goals. This CIP is then incorporated into the County's budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, last updated March, 2011; Financial Policy 2-96, Annual Budget Process, last updated May, 2022)

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 2023 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.	<p>Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2023 budget are detailed in the Budget Message <i>2023 Budget Highlights, with Strategic Issue Response</i> section.</p> <p>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 2023 budget responds to these issues through funding for energy efficiency projects, the Great Sauk State Trail, planning processing, placemaking/branding, building security, criminal justice coordination, veterans' mental health, and airports.</p>

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2023 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 2023 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 is completed every three years. It identifies significant community health issues beyond those mandated by law and establishes priorities necessary to direct the allocation of resources.	From the 2021 Community Health Assessment the three priorities were: housing, mental health and drug prevention/harm reduction for which action groups were formed. The action groups are now working on tangible goals to be accomplished by 2025.
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.	2023 projects include: CTH G - STH 58 to Juneau County Line 12 miles; CTH T - City View/Man Mound Rd to CTH U- 4.652 miles; CTH W & CTH B Bridge Replacements 2024: CTH HH - CTH H to Juneau County Line- 3.5 miles; CTH WD - CTH K to CTH HH-3.5 miles. 2025: CTH G - STH 23 to CTH JJ- 5.5 miles; CTH H -STH 13 to Frontage Rd-1 mile. 2026: CTH DL - STH 113 to Park Entrance-2.3 miles; CTH JJ - CTH G to Richland County Line-5 miles; CTH PF/CTH I - Village of North Freedom-4 miles. 2027: CTH DD - CTH W to STH 136-2 miles; CTH O -CTH C to STH 60-8 miles; CTH A - Bunker to USH 12-2 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 over a ten-year period.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2023 and Beyond
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. Objectives of the plan include supporting those with dementia, food insecurity, improving health aging, advocate, and support caregivers.
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 identifies recreational assets regardless of ownership. It is updated every five years.	The plan investigates the development of additional recreational opportunities on county owned property 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 provides 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 2023 budget includes \$90,000 for implementation 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 was open to the public. Planning and construction of the trail will continue beyond 2023 with connections to Devil's Lake State Park and ultimately the 400 Trail in the City of Reedsburg.
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

2023 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.

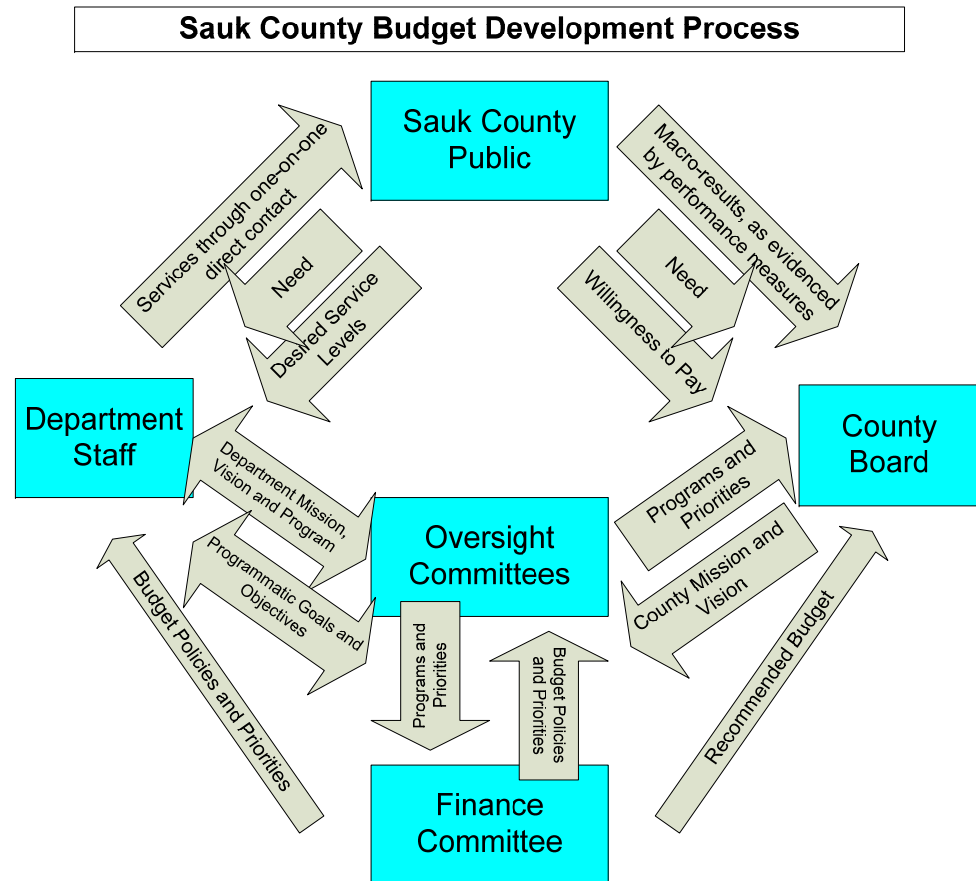
County Board (CB): The 31-member body corporate, which adopts the budget and sets the property tax levy.

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			Fin									
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)				CB								
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures				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										Fin		
Public hearing on proposed budget											CB	
Budget adoption											CB	
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 County-wide 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.

2023 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.

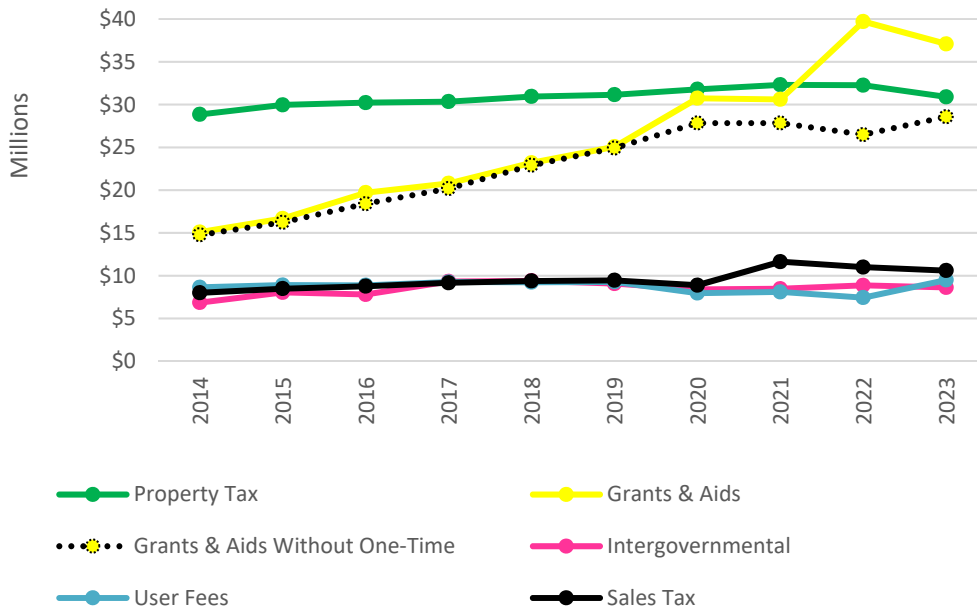
2023 Adopted Budget by Fund Type

	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
Revenues					
Property Taxes	\$ 20,019,889	\$ 9,105,629	\$ 5,387,591	\$ -	\$ 34,513,109
Other Taxes	743,195	-	-	-	743,195
Sales Tax	10,600,000	-	-	-	10,600,000
Grants & Aids	10,223,945	23,423,407	3,446,702	-	37,094,054
Licenses & Permits	859,272	25,903	-	-	885,175
Fines, Forfeitures & Penalties	326,295	190,060	-	-	516,355
User Fees	1,703,697	875,400	6,914,620	-	9,493,717
Intergovernmental Charges	3,646,337	-	4,486,309	489,575	8,622,221
Donations	3,525	88,500	1,000	-	93,025
Interest	267,649	30,040	21,005	3,000	321,694
Rent	671,600	-	-	-	671,600
Bond / Note Proceeds	-	-	45,000,000	-	45,000,000
Miscellaneous	217,614	22,100	900	-	240,614
Transfers from Other Funds	136,000	-	4,097,893	-	4,233,893
Use of Fund Balance	8,567,233	228,158	2,178,760	-	10,974,151
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	57,986,251	33,989,197	71,534,780	492,575	164,002,803
Expenses / Expenditures					
Wages & Salaries	21,655,705	10,698,242	9,279,699	-	41,633,646
Labor Benefits	7,752,827	3,715,629	3,842,462	-	15,310,918
Supplies & Services	16,691,753	19,314,926	7,453,826	442,901	43,903,406
Debt Service - Principal	-	-	2,700,000	-	2,700,000
Debt Service - Interest & Charges	-	-	1,397,893	-	1,397,893
Capital Outlay	7,788,073	145,400	46,839,900	-	54,773,373
Transfers to Other Funds	4,097,893	115,000	21,000	-	4,233,893
Addition to Fund Balance	-	-	-	49,674	49,674
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	57,986,251	33,989,197	71,534,780	492,575	164,002,803
Net Change in Fund Balances	(8,567,233)	(228,158)	(2,178,760)	49,674	(10,924,477)
Estimated January 1 Fund Balances	<hr/> 52,174,092	<hr/> 7,192,985	<hr/> 24,724,013	<hr/> 1,284,381	<hr/> 85,375,471
Estimated December 31 Fund Balances	<u>\$ 43,606,859</u>	<u>\$ 6,964,827</u>	<u>\$ 22,545,253</u>	<u>\$ 1,334,055</u>	<u>\$ 74,450,994</u>

Revenues

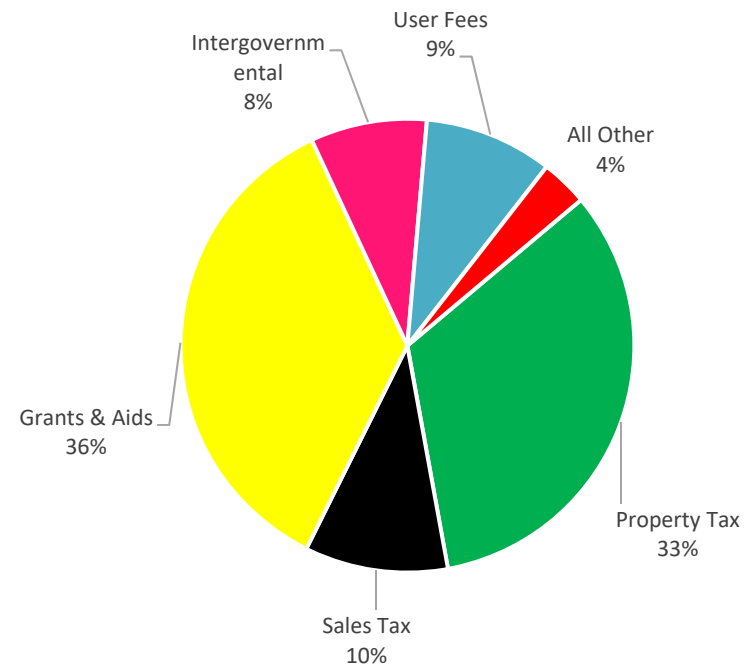
Revenue streams outside the property tax levy and fund balances are pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expense, either cash or efforts, is scrutinized. The County seeks to diversify its revenues so as not to limit the dependence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

**Revenue Trends by Category
2014- 2023**



The Revenue Trends chart shows by category how countywide major revenue sources have changed over time and 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. 2022 increased grant funds related one-time grants from the American Recovery Plan Act (ARPA).

**Relative Size of Major Revenues
2022 Budget**

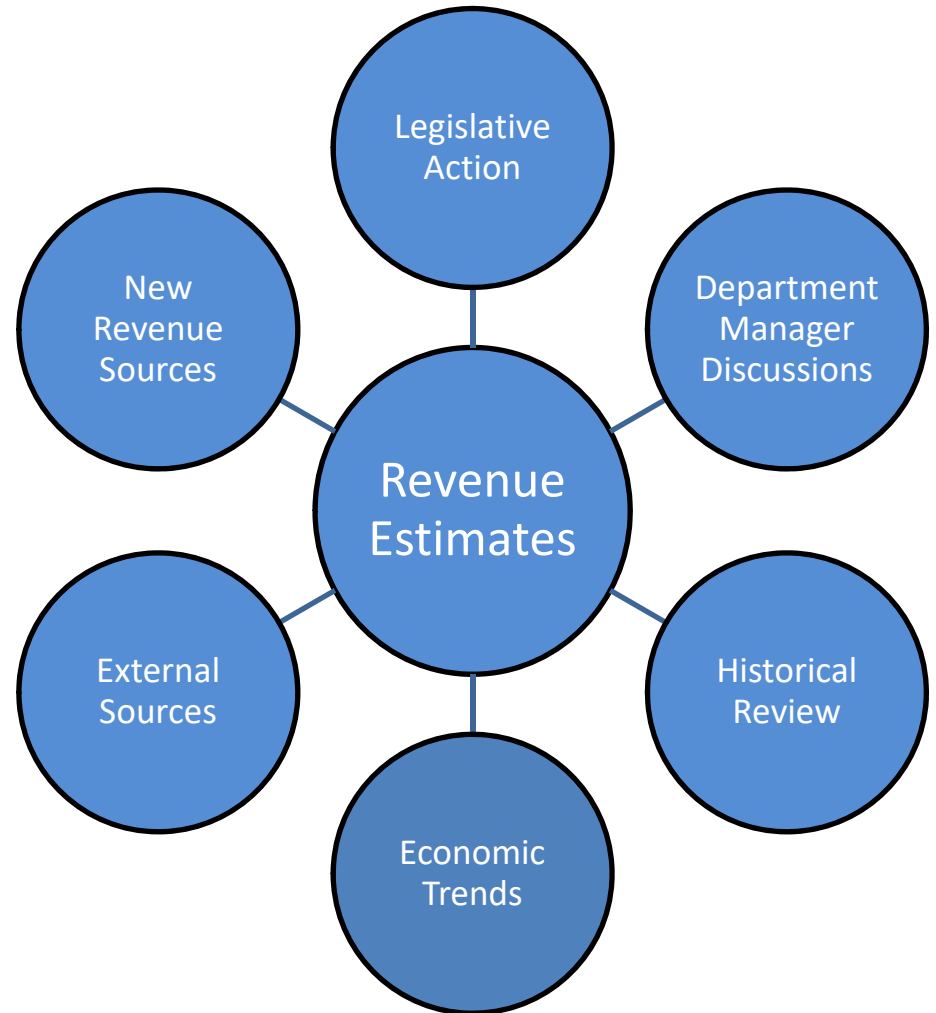


All Other includes: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Interest, Rent, Other Taxes and Donations. Categories not included are: Transfers, Bond/Note/Lease Proceeds, and Use of Fund Balance. These revenues are not included because they are erratic by nature.

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	\$\$\$\$\$\$	\$\$\$\$	\$\$\$\$\$	\$	\$	\$\$\$	\$
Highway	\$		\$	\$	\$	\$	\$\$\$\$\$\$\$
Human Services	\$\$\$		\$\$\$\$\$		\$		\$
Health Care Center	\$		\$	\$	\$\$\$	\$\$\$	\$
ADRC	\$		\$		\$	\$	\$
Land Records	\$		\$		\$	\$	
CDBG-ED			\$				
Workers Compensation				\$			
Insurance				\$			\$
Landfill Remediation						\$	\$
Jail Assessment							\$
Dog License							\$
CDBG-Housing Rehab							\$
Drug Seizures			\$			\$	\$

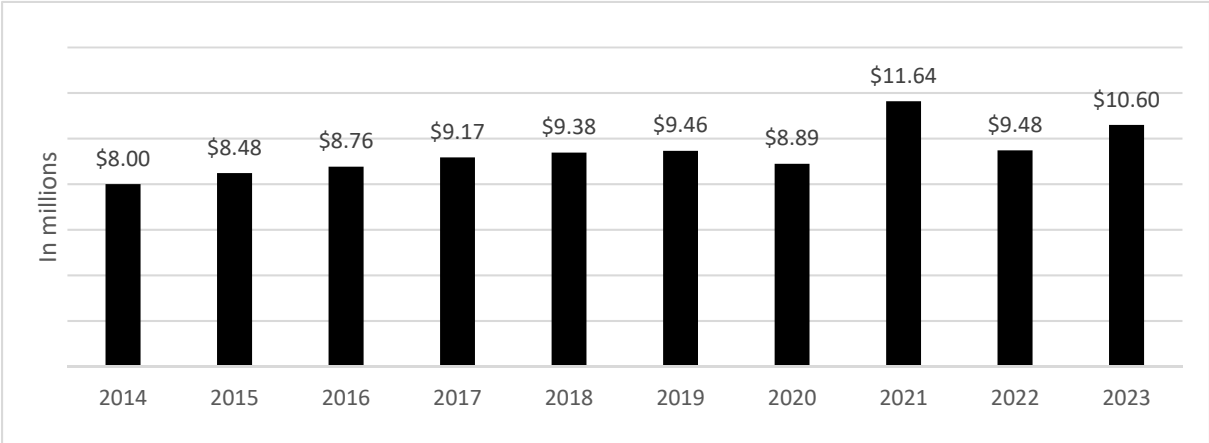
Magnitude of Revenues by Fund (in millions)

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

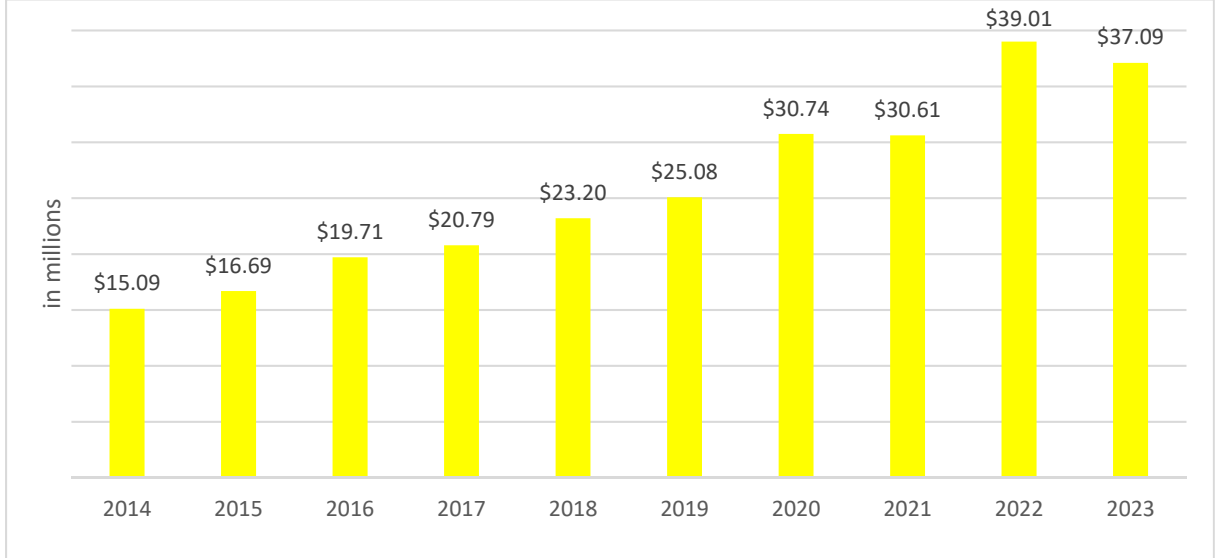
Property Tax Levy

Description	A levy on real and certain personal property owners within Sauk County based on equalized valuation. The property tax dollars include general purpose levy dollars, as well as special purpose levies such as bridge and library aids that may not be levied equally over all municipalities. Exemptions from the levy may apply to eligible governmental and not-for-profit entities. The property tax levy is the revenue source most under the control of the Board of Supervisors. In its simplest form, the amount of the levy is determined by estimating the amount of anticipated cost of providing services and subtracting the anticipated revenues from other sources.																																																									
Authorizations	Wis. Stats. §65.90 – Municipal budgets. Wis. Stats. §66.0602 – Local levy limits. Wis. Stats. §74.47(1) – Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.																																																									
Source	Real and certain personal property owners in Sauk County.																																																									
Use	Generally expendable at the County’s discretion. Special purpose levies for bridge aid, libraries, and veterans’ service may only be used for those specific purposes.																																																									
Payment	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, as well as the local school districts and technical colleges. The first half installment is due by January 31 and is paid to the municipal (town, village or city) treasurers. These treasurers retain their municipalities’ share and remit the remainder to the county for further distribution. All property taxes after January 31 are paid to the County, with the second and final installment due July 31. Tax collections become the responsibility of the County, and all other taxing jurisdictions receive the full amount of their taxation. The County may charge interest and penalty totaling 1.5% per month. After three years delinquency, the County may acquire ownership of properties.																																																									
Expiration	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																																																									
History (2022 and 2023 are budgeted numbers)	<table><thead><tr><th>Year</th><th>Amount</th><th>Amount Over/(Under) Levy Limit</th></tr></thead><tbody><tr><td>2014</td><td>28,848,878</td><td>(354,710)</td></tr><tr><td>2015</td><td>29,962,311</td><td>(0)</td></tr><tr><td>2016</td><td>30,227,641</td><td>(0)</td></tr><tr><td>2017</td><td>30,350,425</td><td>(43,526)</td></tr><tr><td>2018</td><td>30,969,018</td><td>(0)</td></tr><tr><td>2019</td><td>31,147,693</td><td>(0)</td></tr><tr><td>2020</td><td>31,789,540</td><td>(9,278)</td></tr><tr><td>2021</td><td>32,307,559</td><td>(0)</td></tr><tr><td>2022</td><td>30,894,764</td><td>(0)</td></tr><tr><td>2023</td><td>34,513,109</td><td>(0)</td></tr></tbody></table>	Year	Amount	Amount Over/(Under) Levy Limit	2014	28,848,878	(354,710)	2015	29,962,311	(0)	2016	30,227,641	(0)	2017	30,350,425	(43,526)	2018	30,969,018	(0)	2019	31,147,693	(0)	2020	31,789,540	(9,278)	2021	32,307,559	(0)	2022	30,894,764	(0)	2023	34,513,109	(0)	 <table><thead><tr><th>Year</th><th>Amount (in millions)</th></tr></thead><tbody><tr><td>2014</td><td>\$28.85</td></tr><tr><td>2015</td><td>\$29.96</td></tr><tr><td>2016</td><td>\$30.23</td></tr><tr><td>2017</td><td>\$30.35</td></tr><tr><td>2018</td><td>\$30.95</td></tr><tr><td>2019</td><td>\$31.15</td></tr><tr><td>2020</td><td>\$31.79</td></tr><tr><td>2021</td><td>\$32.31</td></tr><tr><td>2022</td><td>\$30.89</td></tr><tr><td>2023</td><td>\$34.51</td></tr></tbody></table>		Year	Amount (in millions)	2014	\$28.85	2015	\$29.96	2016	\$30.23	2017	\$30.35	2018	\$30.95	2019	\$31.15	2020	\$31.79	2021	\$32.31	2022	\$30.89	2023	\$34.51
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Assumptions & Future Expectations	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend that has continued year since with the exception of elevated one-time grant funding in 2021-2023 due to COVID-19 pandemic response one-time funds. Levy limits imposed at the State level are expected to continue indefinitely.																																																									

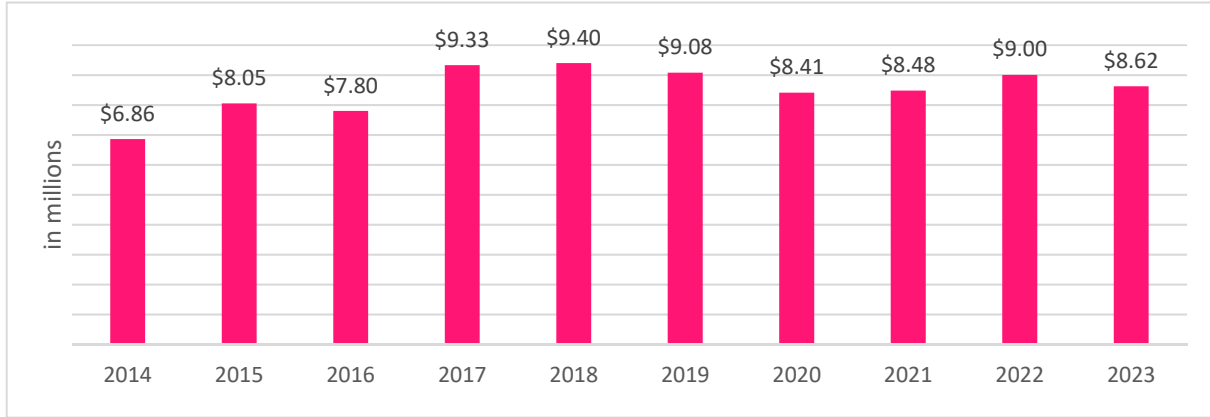
Sales Tax

Description	County option sales tax of 0.5% “piggy-backed” on the Wisconsin sales tax of 5.0%. Enacted by Sauk County April 1, 1992.																						
Authorizations	Wis. Stats. Chapter 77, Subchapter V. Sauk County Code of Ordinances §43.04.																						
Source	Purchases (as defined by the State of Wisconsin) within Sauk County. Exemptions from the tax may apply to eligible governmental and not-for-profit entities.																						
Use	For the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy.																						
Payment	The State of Wisconsin collects and administers the sales tax on the County’s behalf. After retaining an administration fee of 1.75%, the State forwards the County’s portion of sales tax collections monthly.																						
Expiration	None.																						
History (2022 and 2023 are budgeted numbers)	<table> <thead> <tr> <th><u>Year</u></th><th><u>Amount</u></th></tr> </thead> <tbody> <tr><td>2014</td><td>8,000,256</td></tr> <tr><td>2015</td><td>8,483,880</td></tr> <tr><td>2016</td><td>8,764,687</td></tr> <tr><td>2017</td><td>9,172,923</td></tr> <tr><td>2018</td><td>9,383,467</td></tr> <tr><td>2019</td><td>9,460,672</td></tr> <tr><td>2020</td><td>8,890,889</td></tr> <tr><td>2021</td><td>11,636,263</td></tr> <tr><td>2022</td><td>9,482,726</td></tr> <tr><td>2023</td><td>10,600,000</td></tr> </tbody> </table> 	<u>Year</u>	<u>Amount</u>	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	11,636,263	2022	9,482,726	2023	10,600,000
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Assumptions & Future Expectations	With its strong tourism base in the Wisconsin Dells and Lake Delton vacation area, Sauk County maintains large sales tax collections considering it is primarily rural. 2020 sales tax collections dropped sharply in response to suppressed tourism and spending due to the COVID-19 pandemic. Due to this line item’s potential volatility and general economic conditions, the County based the 2022 estimate conservatively low using the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2023 estimate remains conservative, however, it has increased significantly from 2020 since the first portion of 2022 collections are strong.																						


Grants & Aids

Description	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for programs. Rarely, private grantors extend funds as well.																																														
Authorizations	Multiple variations by agency and type of grant.																																														
Source	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.																																														
Use	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of \$771,752 from the State are discretionary grants and aids.																																														
Payment	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																														
Expiration	None.																																														
History (2022 and 2023 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td>2014</td><td>15,092,600</td></tr><tr><td>2015</td><td>16,686,932</td></tr><tr><td>2016</td><td>19,706,116</td></tr><tr><td>2017</td><td>20,788,413</td></tr><tr><td>2018</td><td>23,198,037</td></tr><tr><td>2019</td><td>25,077,757</td></tr><tr><td>2020</td><td>30,738,261</td></tr><tr><td>2021</td><td>30,607,284</td></tr><tr><td>2022</td><td>39,006,316</td></tr><tr><td>2023</td><td>37,094,054</td></tr></tbody></table>	<u>Year</u>	<u>Amount</u>	2014	15,092,600	2015	16,686,932	2016	19,706,116	2017	20,788,413	2018	23,198,037	2019	25,077,757	2020	30,738,261	2021	30,607,284	2022	39,006,316	2023	37,094,054	 <table><caption>Grants & Aids (in millions)</caption><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2014</td><td>\$15.09</td></tr><tr><td>2015</td><td>\$16.69</td></tr><tr><td>2016</td><td>\$19.71</td></tr><tr><td>2017</td><td>\$20.79</td></tr><tr><td>2018</td><td>\$23.20</td></tr><tr><td>2019</td><td>\$25.08</td></tr><tr><td>2020</td><td>\$30.74</td></tr><tr><td>2021</td><td>\$30.61</td></tr><tr><td>2022</td><td>\$39.01</td></tr><tr><td>2023</td><td>\$37.09</td></tr></tbody></table>		Year	Amount	2014	\$15.09	2015	\$16.69	2016	\$19.71	2017	\$20.79	2018	\$23.20	2019	\$25.08	2020	\$30.74	2021	\$30.61	2022	\$39.01	2023	\$37.09
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Assumptions & Future Expectations	<p>Each grant is examined based on its particular set of facts and assumptions in light of pending changes from the Federal and State levels. Emphasis is placed on reviewing the degree to which the service provided is mandated and the amount of matching funds or time are needed.</p> <p>The continued erosion of grant funding and governmental aids relative to expenditures puts extreme pressure on local governments to maintain essential services, particularly with property tax levy limits. Excluding one-time funds further illustrates the erosion of funding for ongoing programs. The discretionary shared revenue aid stayed relatively unchanged, but future reductions are expected. 2020-2023 do see substantial increases due to funds related to the COVID-19 pandemic response.</p>																																														

Intergovernmental

Description	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.																								
Authorizations	Payments from various Federal, State and other governmental agencies.																								
Source	The five largest are charges for Highway maintenance and repairs; Management Information System (MIS) operation, maintenance and replacement of the components of the County's computer network; court security provided by the Sheriff's Department to the Courthouse; home delivered meals preparation provided by the Health Care Center for the Aging & Disability Resource Center (new in 2016); and self-insured workers compensation charges based on State insurance rates.																								
Use	By allocating expenses between departments, the user departments are often able to claim additional costs against grants, gaining more funds for the County.																								
Payment	Most charges are calculated by the Accounting Department and charged via the payroll system or through journal entries.																								
Expiration	None.																								
History	<table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2014</td><td>6,856,581</td></tr><tr><td>2015</td><td>8,050,983</td></tr><tr><td>2016</td><td>7,799,672</td></tr><tr><td>2017</td><td>9,328,065</td></tr><tr><td>2018</td><td>9,399,637</td></tr><tr><td>2019</td><td>9,076,657</td></tr><tr><td>2020</td><td>8,410,572</td></tr><tr><td>2021</td><td>8,479,465</td></tr><tr><td>2022</td><td>9,003,831</td></tr><tr><td>2023</td><td>8,622,221</td></tr></tbody></table> 			Year	Amount	2014	6,856,581	2015	8,050,983	2016	7,799,672	2017	9,328,065	2018	9,399,637	2019	9,076,657	2020	8,410,572	2021	8,479,465	2022	9,003,831	2023	8,622,221
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2023	8,622,221																								
Assumptions & Future Expectations	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department, a decrease of \$225,000. Court security charges are based on the actual costs of staff assigned to those tasks. Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation. Nutrition program administration was an interdepartmental charge in 2015 only, as that program's management evolved. Sauk County is self-insured for workers' compensation, and there have been favorable losses allowing for low, stable rates charged to departments. County jail rental revenues are decreased in 2022 by \$237,199 to \$687,149 due to the State of Wisconsin removing inmates in 2022. The remaining intergovernmental charges are based on historical averages.																								

User Fees

Description	This category represents a wide range of sources, typically payments received for direct service provision.																								
Authorizations	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.																								
Source	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																								
Use	User fees offset the costs of providing specific services.																								
Payment	Fees are generally collected at the time a service is provided.																								
Expiration	None.																								
History	<div><div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2014</td><td>8,640,799</td></tr><tr><td>2015</td><td>8,903,793</td></tr><tr><td>2016</td><td>8,878,578</td></tr><tr><td>2017</td><td>9,258,827</td></tr><tr><td>2018</td><td>9,232,464</td></tr><tr><td>2019</td><td>9,272,215</td></tr><tr><td>2020</td><td>7,962,716</td></tr><tr><td>2021</td><td>8,098,982</td></tr><tr><td>2022</td><td>9,770,017</td></tr><tr><td>2023</td><td>9,493,717</td></tr></tbody></table></div><div></div></div>			Year	Amount	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	8,098,982	2022	9,770,017	2023	9,493,717
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Assumptions & Future Expectations	<p>Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their payer source. Clerk of Courts fee projections are based on past trends, taking into account increased use of municipal courts, which decrease the County's fee collections. Register of Deeds filing fees are based on past trends as well, while considering economic conditions. Finally, Sheriff's Department fees for civil process are based on historical service use, while fees projected from charges for electronic monitoring remain relatively static given that the program has reached maximum capacity without adding more staff for monitoring</p> <p>Discretionary user fees are reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. Reliance on user fees is expected to continue, if not increase slightly as grants and aids decrease.</p> <p>In 2020, the nursing home limited admissions in an effort to protect existing patients and staff from the COVID-19 pandemic. For 2021-2023 admissions have been limited due to the healthcare staffing shortage.</p>																								

All Other

Description	This category represents a wide range of sources, including Other Taxes, Licenses & Permits, Fines & Forfeitures, Donations, Interest, Rent, and Miscellaneous. It excludes Transfers Between Funds and Uses of Fund Balance.																								
Authorizations	Other taxes, licenses and permits, and fines and forfeitures are generally authorized by multiple Wisconsin statutes and the Sauk County Code of Ordinances.																								
Source (Primary listed)	Other taxes: Interest and penalties on delinquent property taxes and real estate transfer taxes. Licenses & Permits: Land Resources & Environment land use and sanitary permits; and Environmental Health retail food inspections. Fines & Forfeitures: Clerk of Courts fines for traffic and other violations. Donations: ADRC home delivered and congregate meal programs and health department services. Interest: Interest earned on around \$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 (2022 and 2023 are budgeted numbers)	<table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><tr><td>2014</td><td>2,991,146</td></tr><tr><td>2015</td><td>3,163,169</td></tr><tr><td>2016</td><td>3,034,182</td></tr><tr><td>2017</td><td>3,802,301</td></tr><tr><td>2018</td><td>4,935,194</td></tr><tr><td>2019</td><td>5,229,192</td></tr><tr><td>2020</td><td>4,424,382</td></tr><tr><td>2021</td><td>4,441,640</td></tr><tr><td>2022</td><td>3,395,402</td></tr><tr><td>2023</td><td>3,471,658</td></tr></tbody></table>	Year	Amount	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	4,441,640	2022	3,395,402	2023	3,471,658	<div><div>Miscellaneous</div><div>Rent</div><div>Interest</div><div>Donations</div><div>Fines & Forfeitures</div><div>Licenses & Permits</div><div>Other Taxes</div></div>	
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Assumptions & Future Expectations	The economy plays a major role in many of the revenues of this category. Interest on steady amounts of invested cash was low for many years, 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 struggles. Licenses and permits increased dramatically in 2017 when Sauk County became a full inspection agent of the State issuing retail food and other business-related licenses. Rent increased through use of the County’s fiber optic network 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	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,039,846
General Fund	Highway	Transfer of sales tax for payment of existing debt service	\$3,058,047
Total			\$4,233,893

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 2023, \$45 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.

2023 fund balance use detail can be found in the Tables and Charts section of this book.

Projected uses of fund balance are **never for operations**.

Fund	Nonrecurring Capital Outlay	Startup Costs	Program Termination	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	6,394,967	0	0	350,000	900,000	922,266	8,567,233
Highway	900,000						900,000
Health Care Center	828,760				450,000		1,278,760
Aging & Disability Resource Center	63,580					1,000	64,580
Landfill Remediation						87,005	87,005
Land Records Modernization						76,573	76,573
Total	8,187,307	0	0	350,000	1,350,000	1,086,844	10,974,151

Revenues by Fund

	2018	2019	2020	2021	2022		2023	2023 Change from 2022	
Fund	Actual	Actual	Actual	Actual	Amended Budget		Budget	Amended Budget \$	%
<u>General Fund</u>									
General (Major Fund)	\$ 43,074,102	\$ 42,340,924	\$ 45,090,444	\$ 46,517,184	\$ 49,110,053		\$ 50,003,518	\$ 893,465	1.82%
<u>Special Revenue Funds</u>									
Aging & Disability Resource Center	\$ 2,352,737	\$ 2,643,793	\$ 2,519,511	\$ 2,793,425	\$ 2,551,985		\$ 2,679,120	\$ 127,135	4.98%
CDBG-Housing Rehabilitation	21,517	20,972	47,691	65,342	20,000		20,000	-	0.00%
CDBG-Economic Devel Revolving I	73,943	936,404	-	-	650,127		-	(650,127)	-100.00%
Dog License	22,578	26,111	25,499	26,874	24,000		25,903	1,903	7.93%
Drug Seizures	1,279	9,905	3,945	3,174	6,580		7,100	520	7.90%
Human Services (Major Fund)	22,667,945	24,156,382	25,124,270	27,306,782	26,333,515		29,591,764	3,258,249	12.37%
Jail Assessment	110,771	118,575	99,632	103,478	110,000		110,000	-	0.00%
Land Records Modernization	381,508	400,010	498,886	660,502	701,600		717,652	16,052	2.29%
Landfill Remediation	94,112	116,108	43,998	7,273	25,000		25,000	-	0.00%
Subtotal Special Revenue Funds	\$ 25,726,390	\$ 28,428,260	\$ 28,363,432	\$ 30,966,851	\$ 30,422,807		\$ 33,176,539	\$ 2,753,732	9.05%
<u>Debt Service Fund</u>									
Debt Service (Major Fund)	\$ 1,552,273	\$ 1,586,930	\$ 1,471,753	\$ 1,485,828	\$ -		\$ -	\$ -	--
<u>Proprietary Funds</u>									
Health Care Center	\$ 11,218,960	\$ 11,108,572	\$ 10,044,153	\$ 9,123,421	\$ 11,066,963		\$ 13,470,231	\$ 2,403,268	21.72%
Highway	11,237,948	10,831,760	10,402,572	10,602,539	49,530,400		55,885,789	6,355,389	12.83%
Subtotal Enterprise Funds	\$ 22,456,908	\$ 21,940,332	\$ 20,446,725	\$ 19,725,960	\$ 60,597,363		\$ 69,356,020	\$ 8,758,657	14.45%
<u>Internal Service Funds</u>									
Insurance	\$ 34,589	\$ 75,639	\$ 68,816	\$ 59,805	\$ 135,454		\$ 119,974	\$ (15,480)	-11.43%
Workers Compensation	260,584	311,286	370,239	424,061	452,052		372,601	(79,451)	-17.58%
Subtotal Internal Service Funds	\$ 295,173	\$ 386,925	\$ 439,055	\$ 483,866	\$ 587,506		\$ 492,575	\$ (94,931)	-16.16%
GRAND TOTAL	\$ 93,104,846	\$ 94,683,371	\$ 95,811,409	\$ 99,179,688	\$ 140,717,729		\$ 153,028,652	\$ 12,310,923	8.75%

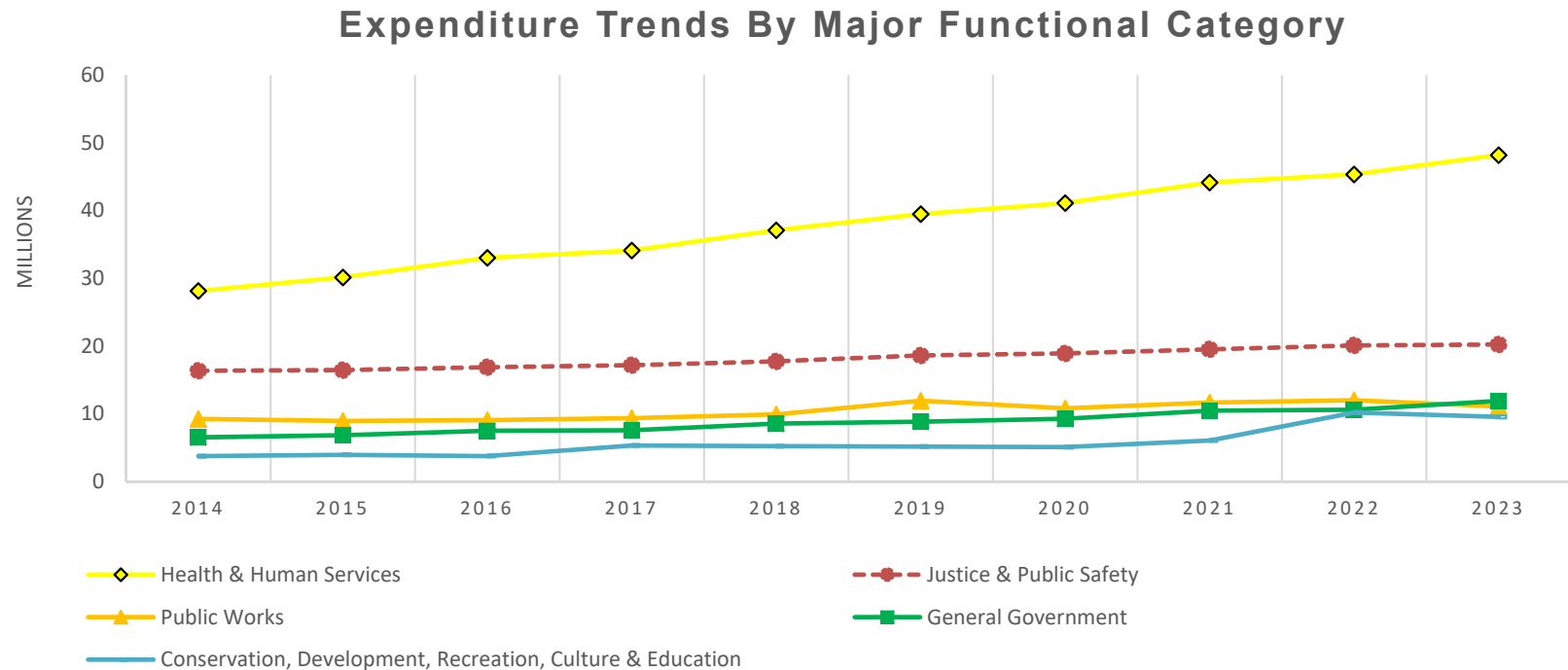
Excludes budgeted use of fund balances and retained earnings.

Expenses by Fund								
Fund								
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	2023 Budget	2023 Change from 2022 Budget		
						\$	%	
<u>General Fund</u>								
General (Major Fund)	\$ 41,288,883	\$ 43,200,991	\$ 42,446,844	\$ 61,220,991	\$ 57,986,251	\$ (3,234,740)	-5.28%	
<u>Special Revenue Funds</u>								
Aging & Disability Resource Center	\$ 2,391,201	\$ 2,415,320	\$ 2,410,784	\$ 2,848,585	\$ 2,743,700	\$ (104,885)	-3.68%	
CDBG-Housing Rehabilitation	1,783	44,981	72,086	20,000	20,000	0	0.00%	
CDBG-Revolving Loans	978,870	2,106	52,062	650,127	0	(650,127)	-100.00%	
Dog License	23,232	25,531	24,803	21,806	25,903	4,097	18.79%	
Drug Seizures	4,698	9,069	20,681	11,100	7,100	(4,000)	-36.04%	
Human Services (Major Fund)	24,142,378	25,239,829	28,087,367	26,571,780	30,176,264	3,604,484	13.57%	
Jail Assessment	135,136	99,632	103,478	110,000	110,000	0	0.00%	
Land Records Modernization	456,518	600,269	615,948	786,828	794,225	7,397	0.94%	
Landfill Remediation	93,866	96,558	77,904	110,969	112,005	1,036	0.93%	
Subtotal Special Revenue Funds	\$ 28,227,682	\$ 28,533,295	\$ 31,465,113	\$ 31,131,195	\$ 33,989,197	\$ 2,858,002	9.18%	
<u>Debt Service Fund</u>								
Debt Service (Major Fund)	\$ 1,862,875	\$ 1,862,775	\$ 1,862,094	\$ -	\$ -	\$ -	--	
<u>Proprietary Funds</u>								
Health Care Center	\$ 9,889,987	\$ 8,731,884	\$ 7,659,140	\$ 13,127,067	\$ 11,690,944	\$ (1,436,123)	-10.94%	
Highway	\$ 11,946,423	\$ 10,739,711	\$ 10,512,839	\$ 50,410,400	\$ 59,843,836	\$ 9,433,436	18.71%	
Subtotal Proprietary Funds	\$ 21,836,410	\$ 19,471,595	\$ 18,171,979	\$ 63,537,467	\$ 71,534,780	\$ 7,997,313	12.59%	
<u>Internal Service Funds</u>								
Insurance	\$ 81,147	\$ 64,069	\$ 67,653	\$ 69,800	\$ 70,300	\$ 500	0.72%	
Workers Compensation	\$ 345,224	\$ 377,535	\$ 220,979	\$ 452,052	\$ 372,601	\$ (79,451)	-17.58%	
Subtotal Internal Service Funds	\$ 426,371	\$ 441,604	\$ 288,632	\$ 521,852	\$ 442,901	\$ (78,951)	-15.13%	
GRAND TOTAL	\$ 93,642,221	\$ 93,510,260	\$ 94,234,662	\$ 156,411,505	\$ 163,953,129	\$ 7,541,624	4.82%	

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 2014 to 2021 represent actual expenditures, and 2022 and 2023 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. For 2023, the Justice, Diversion, & Support department was combined with Human Services to combine resources to help individuals change the direction of their lives.

Justice and public safety expenditures have moderate increases over the last ten years, averaging an increase of about 2.4% 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. 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 2023 budget includes \$1,500,000 to fund the implementation of the 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 2023 budget includes 2022 debt issuance of \$45 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

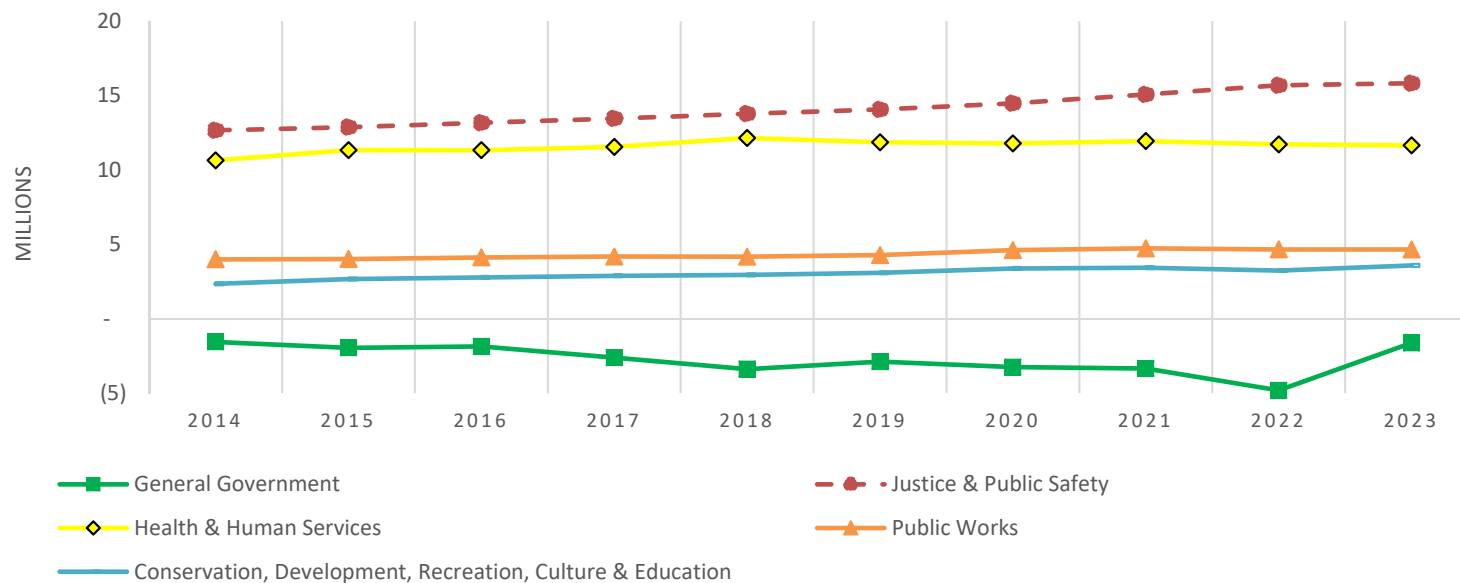
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$10.6 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	2014	2023
Health & Human Services	37.84%	23.90%
Justice & Public Safety	77.49%	78.29%
Public Works	43.34%	42.05%
General Government	-23.85%	-14.34%
Conservation, Development, Recreation, Culture & Education	62.78%	37.50%

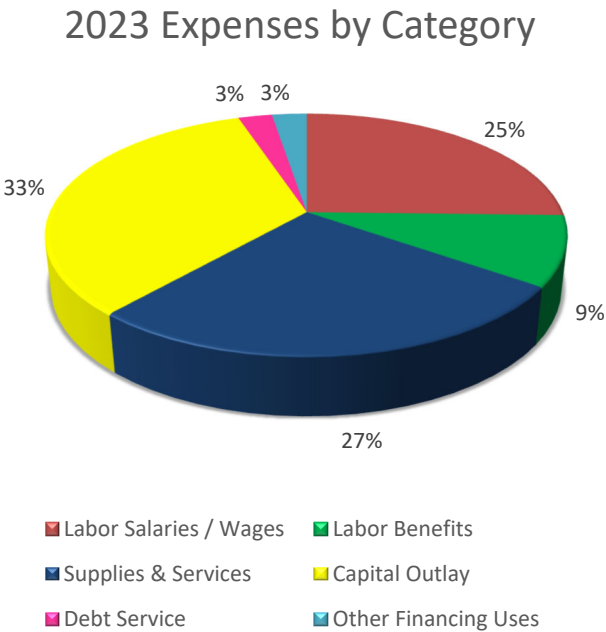
Property Tax Levy Trends By Function



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 2023 how expenses are allocated.

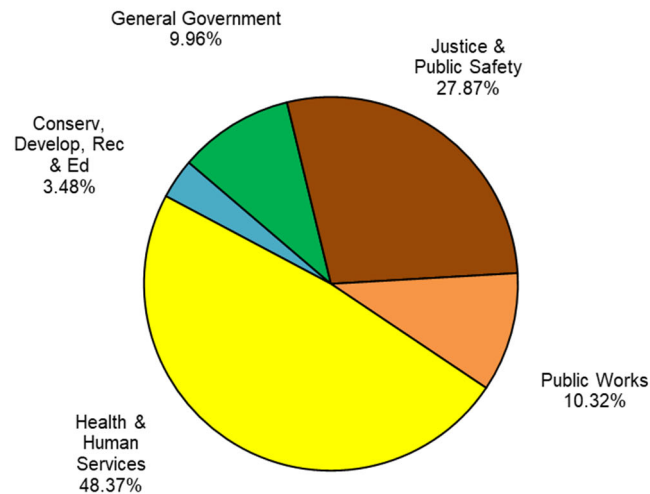
Detailed expenditure information by category, function, and department, including trend charts is included on the division tabs for each functional area.



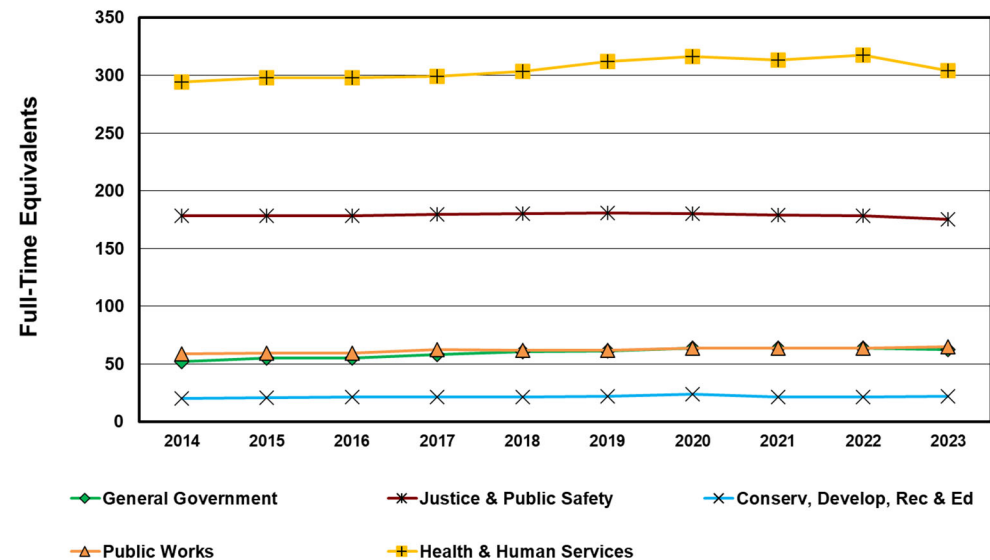
Labor and Personnel

As with most governments, Sauk County's biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 35 percent of the total expenses for 628.21 full-time equivalents (FTE's) in 2023. 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.

**2023 Full-Time Equivalents
by Functional Area**



**Full-Time Equivalents by Functional Area
2014-2023**



Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2023 sees a decrease in staff of 16.97 FTE's.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	FTE Change
	<u>Balance</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Balance</u>	<u>from 2014 to 2023</u>
<u>General Government</u>												
Accounting	4.00		0.50		0.50						5.00	1.00
Administrator (eff 2021; FKA Administrative Coordinator)	1.50	1.00	-1.00		1.30	0.20					3.00	1.50
Building Services	9.77	1.00	-0.44	-0.83		0.50	-0.50	3.00			12.50	2.73
Corporation Counsel	6.29				0.21		0.50	-1.50	0.50		6.00	-0.29
County Clerk / Elections	3.08			0.92						0.33	4.33	1.25
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	2.75	-0.92	0.69	1.84	-0.30	0.30	1.50	-0.67	0.33	57.82	5.52
<u>Justice & Public Safety</u>												
Circuit Courts	3.40						-0.01	0.01	-0.15	0.08	3.33	-0.07
Clerk of Court	13.00		-1.00								12.00	-1.00
Coroner	1.00										1.00	0.00
Court Commissioner / Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.80										7.80	0.00
Emergency Management	2.00		-0.66	0.41		0.50	-0.50				1.75	-0.25
Register in Probate	2.00										2.00	0.00
Sheriff's Department	147.17	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	-0.68	-3.24	145.19	-1.98
Total Justice & Public Safety	178.37	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	-0.83	-3.16	175.07	-3.30
<u>Public Works</u>												
Highway	59.00	0.50		3.00	-0.50		1.50	0.50		0.83	64.83	5.83
Total Public Works	59.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	0.00	0.83	64.83	5.83
<u>Health & Human Services</u>												
Aging & Disability Resource Center	21.64	-5.85	3.12	2.36	-0.21	2.49	-0.08	0.34	0.50	0.41	24.72	3.08
Child Support	11.00								0.52		11.52	0.52
Environmental Health (to Public Health)	3.75	0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	-0.10	-7.38	0.00	-3.75
Health Care Center	134.10	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	100.87	-33.23
Home Care (to Health Care Center)	5.90	-5.90									0.00	-5.90
Human Services	97.97	1.98	-0.96	1.30	4.00	6.00	4.00		3.00	10.52	127.81	29.84
Justice, Diversion, & Support (eff 2021 FKA Criminal Justice Coon)	0.00		1.00	2.25	0.45	1.30	1.75	-1.00	0.75	-6.50	0.00	0.00
Public Health	12.08	0.70	0.83	3.77	0.59	3.06	0.77	0.89	2.65	13.38	38.72	26.64
Veterans' Services	3.00	1.06	-0.06		0.50	0.19	0.31				5.00	2.00
Women, Infants and Children (to Public Health)	4.66	2.50	-1.93	-0.21	-0.90		-0.42	0.12		-3.82	0.00	-4.66
Total Health & Human Services	294.10	4.03	0.55	3.57	4.84	10.06	6.13	-4.47	5.26	-15.43	308.64	14.54
<u>Conservation, Development, Recreation, Culture & Education</u>												
Extension Education	2.64	0.07						-0.41			2.30	-0.34
Land Resources & Environment (LRE)	13.56	0.63					7.05	-2.09	-0.06	0.46	19.55	5.99
Parks (to LRE)	3.78		1.00			0.29	-5.07				0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	19.98	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	-0.06	0.46	21.85	1.87
<u>TOTAL COUNTY FTE's - CHANGE</u>												
TOTAL COUNTY FTE's	7.76	7.93	0.97	8.19	6.66	11.05	8.89	-5.96	3.70	-16.97		
	603.75	611.68	612.65	620.84	627.50	638.55	647.44	641.48	645.18	628.21	628.21	24.46
<u>TOTAL PERSONS EMPLOYED - CHANGE</u>												
TOTAL PERSONS EMPLOYED	674	5	-1	7	9	13	10	-6	-4	-21	686	12

Note: This summary excludes any funding source information.

2023 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	County Clerk / Elections	Lead Elections/Deputy County Clerk	0.33	Temporary increase due to overlap of position while the new staff train with the staff that is retiring.
General Government	Justice, Diversion, & Support	Education Navigator Administrative Specialist JDS Case Coordinator JDS Program Manager Case Manager (Pre-Booking & Diversion)	-0.75 -1.00 -2.75 -1.00 -1.00	JDS combined with Human Services for 2023, the Administrative Specialist position was eliminated. (Total decrease 6.50)
General Government	Management Information Systems (MIS)	Network Support Specialist Systems Information Security Specialist	1.00 -1.00	Reclassification of position to provide better continuity of responsibility.
Justice & Public Safety	Circuit Courts	Law Clerk	0.08	Increase to accommodate case load.
Justice & Public Safety	Emergency Management	Program Assistant Emergency Management Deputy Director	-0.75 0.75	Reclassification of position to provide better continuity of responsibility.
Justice & Public Safety	Sheriff's Department	Jailor Prisoner Transport	-3.00 -0.24	Decrease in jailors due to Huber being closed. Increased use of technology for prisoner appearances decreases the need for physical transports. (Total decrease 3.24)
Public Works	Highway	Facility Manager Highway Operator I Highway Operator III Janitor	0.83 -1.00 2.00 -1.00	Realign staff to better meet the needs of the department. (Total increase 0.83)
Health & Human Services	Aging & Disability Resource Center (ADRC)	Program Coordinator Volunteer Coordinator Administrative Support Van Driver/Admin Support Van Driver Dining Center Coordinator Nutrition Assistant (LTE)	-1.00 1.00 1.00 -1.40 0.39 -0.17 0.59	Reclassification of staff to better meet office needs. (Total increase 0.41)
Health & Human Services	Environmental Health	Administrative Support Receptionist Environmental Health Analyst Environmental Health Manager Environmental Health Sanitarian Financial Analyst	-0.33 -1.00 -1.00 -5.00 -0.05	Reclassification of staff to Public Health to include Environmental Health and Women, Infants and Children into one department. (Total decrease -7.38)

2023 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Health Care Center	Activity Therapy Aide Certified Nursing Assistant Environmental Services Staff Health Unit Coordinator (Ward Clerk) Hospitality Aides LPN RN Casual	-0.90 -22.14 1.10 -1.20 3.00 -1.80 -0.10	Recognition of severe staff shortage in certified nursing assistants. Reallocation of division oversight to gain staffing efficiencies and savings. (Total decrease 22.04)
Health & Human Services	Human Services	Adult Protective Services Supervisor Juvenile Justice-Social Worker Children & Families-Occupation Therapist Children & Families-Physical Therapist Children & Families-Speech Therapist Children & Families-Social Worker JDS Program Manager JDS Case Coordinator JDS Education Navigator – PT JDS Case Manager	1.00 -1.00 1.00 0.77 2.00 2.00 1.00 2.00 0.75 1.00	Realign staff to better meet the needs of the department. The contract for therapists had increased and would have been more expensive than providing the services from within. Justice, Diversion & Support (JDS) moved into HS for 2023. (Total increase 5.77)
Health & Human Services	Public Health	Administrative Support Receptionist Admin Support / Health Screener Community Health Worker Dental Hygienist Director WIC Program Environmental Health Analyst Environmental Health Manager Environmental Health Sanitarian Financial Analyst Health Educator Public Health Technician Registered Dietician	0.67 0.90 0.45 -0.02 1.00 1.00 1.00 5.00 0.05 1.00 0.75 1.58	Reclassification of staff to Public Health to include Environmental Health and Women, Infants and Children into one department. (Total increase 13.38)
Health & Human Services	Women, Infants and Children	Admin Support / Health Screener Administrative Support Specialist Director WIC Program Registered Dietitian	-0.90 -0.34 -1.00 -1.58	Reclassification of staff to Public Health to include Environmental Health and Women, Infants and Children into one department. (Total decrease 3.82)

2023 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Conservation, Development, Recreation, Culture & Education	Land Resources & Environment (LRE)	Conservation Technician	-2.00	Reclassify technician position to provide career progression. Re-allocate Parks positions to match duties performed. Trim intern staff positions to achieve budget savings. (Total increase 0.46)
		Conservation Technician II	2.00	
		Land Use/Sanitation Technician	-2.00	
		Land Use/Sanitation	2.00	
		Parks Maintenance Technician	0.75	
		Parks Intern	-0.29	
Total Change in Full-Time Equivalents			-16.97	

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	2023 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2023	2024	2025	2026
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees: Jailors, Patrol, Electronic Monitoring, Court Security, Detectives	91.00	December 31, 2023	2.00%			
Non-Represented – Exempt	Exempt from Overtime	195.17	Not Applicable	1.00%			
Non-Represented – Hourly	Not Exempt from Overtime	335.05	Not Applicable	1.00%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2023 through 2026	1.50%	1.50%	1.50%	1.50%
Elected – General Administration focus	County Clerk, Register of Deeds, Surveyor, Treasurer	4.00	Term of office 2021 through 2024	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. The 2023 budget reduced the cost of health insurance by changing companies resulting in a 1.00% decrease from 2022.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Wages & Salaries	\$31,189,947	\$32,587,168	\$34,335,359	\$35,274,953	\$36,073,587	\$40,141,397	\$41,633,646
Benefits	\$12,223,996	\$12,184,237	\$13,110,922	\$13,272,403	\$12,887,527	\$15,766,398	\$15,310,918
Total Personnel Costs	\$43,413,943	\$44,771,405	\$47,446,281	\$48,547,356	\$48,961,114	\$55,907,795	\$56,944,564
Benefits as a % of Total Personnel Costs	28.16%	27.21%	27.63%	27.34%	26.32%	28.20%	26.89%

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.

	2017	2018	2019	2020	2021	2022	2023
Sauk County Health Insurance Premium Rate Changes	2.00%	5.77%	5.00%	7.00%	3.90%	6.90%	-1.60%

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.

	2017	2018	2019	2020	2021	2022	2023
Vacancy Factor Tax Levy Reduction	\$917,532	\$950,000	\$950,000	\$825,000	\$1,300,000	\$1,350,000	\$1,350,000

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo significant changes during 2023. 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.

2023 Estimated Beginning and Ending Fund Balances					
Fund	January 1 Fund Balance	December 31 Fund Balance	Dollar Change	Percent Change	Detail of Fund Balances Changing More Than 10 %
Aging & Disability Resource Center (ADRC)	\$1,508,848	\$1,444,268	-64,580	-4.28%	
CDBG-ED Revolving Loans	0	0	0	0.00%	
CDBG-Housing Revolving Loans	33,139	33,139	0	0.00%	
Dog License	0	0	0	0.00%	
Drug Seizures	38,826	36,826	0	0.00%	
General (Major fund)	52,174,092	43,606,859	-8,567,233	-16.42%	Uses of fund balance appropriated to fund non-recurring capital projects: \$6,670,102. 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	8,716,076	7,437,316	-1,278,760	-14.67%	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 \$339,900.
Highway	16,007,937	15,107,937	-900,000	-5.62%	
Human Services (Major fund)	598,119	598,119	0	0.00%	
Insurance	442,478	492,152	49,674	11.23%	Additional charges to departments to bring reserves back to near the minimum \$500,000 as required by policy.
Jail Assessment	0	0	0	0.00%	
Land Records Modernization	328,739	252,166	-76,573	-23.29%	Use of accumulated program funds for remonumentation and LiDar projects.
Landfill Remediation	4,687,315	4,600,309	-87,005	-1.86%	
Workers Compensation	664,546	664,546	0	0.00%	
Totals	\$85,375,471	\$74,450,994	-\$10,924,477	-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 2023 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 2023 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 2023 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$164 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 2023 and beyond, based on the best information available at the time of adoption. **No blanket assumptions** have been used to develop the numbers, such as 'increase all expenses by x percent'. All services that the County provides have been reviewed in detail for their appropriateness within the constraints of funding and congruence with County goals by staff, oversight bodies, and the full County Board. Some services have been cut or scaled back. Other services have had greater emphasis placed on them.

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

Capital Projects

Sauk County annually prepares a capital outlay plan that spans five years. Items included in this plan are capital acquisitions with a cost expected to be \$5,000 or greater and a useful life exceeding two years. This plan allows the County to find commonalities to take advantage of volume pricing and plan for funding needs. The detailed list of items is found on each department's summary information. Totals for the County follow with one table of total anticipated expenditures, and another table with the property tax levy needed for these expenditures. If property tax levy is the funding source, it is budgeted in that responsible department.

Further, Sauk County annually prepares a capital improvements plan for the upcoming 10 years. Items included in this plan are capital acquisitions with a cost expected to be \$25,000 or greater and a useful life exceeding six years. This plan is described in more detail on the following pages.

Highlights for 2023 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2023	2024	2025	2026	2027
Energy cost saving measures	SI #4 Energy savings/lower carbon footprint. SI #11 Solar.	General fund balance	\$674,287	\$225,000	\$225,000	\$225,000	\$225,000
Space needs study, building security, remodel facilities, refurbish Courthouse clock		General fund balance, grants	\$3,318,772				
Communications infrastructure upgrades and fiber optics network expansion		General fund balance, grants & tax levy	\$835,897	\$110,000	\$60,000	\$380,000	\$80,000
Parks Improvements: White Mound Master Plan Implementation Horse campground electric/restrooms Hemlock Park upgrades Lake weed harvester	SI #10 Comprehensive Outdoor Recreation Plan	General fund balance	\$79,850 \$290,700 \$50,000	\$60,000			
UW-Platteville Baraboo/Sauk County – Theater Renovation		Grants	\$400,000	\$45,000	\$62,500	\$72,500	
Law Enforcement Center camera upgrades	SI #23 Emergency response/ preparedness	General fund balance, grants	\$478,000				
Health Care Center: Rooftop Unit and HEPA filtration		Grants	\$600,000				
County Highway roads – 5 to 10 miles per year	SI #19 Improve highways/road maintenance	Highway retained earnings & tax levy	\$5,900,000	\$3,011,000	\$6,250,000	\$4,550,000	\$6,975,000
Highway shop replacement	SI #17 Highway building	Debt & Highway retained earnings	\$45,000,000	\$5,000,000			

CAPITAL OUTLAY PLAN - FIVE-YEAR	2022	2023	2024	2025	2026	2027	2022-2027 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	172,195	85,400	85,000	0	65,000	50,000	457,595
Building Projects Fund	0	0	0	0	0	0	0
Building Services	7,215,476	6,002,397	1,085,145	300,000	655,000	330,000	15,588,018
CDBG-Close Grant	650,127	0	0	0	0	0	650,127
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	35,471	0	0	0	40,000	0	75,471
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	47,412	28,518	131,200	35,000	0	0	242,130
Environmental Health	22,667	0	0	0	0	0	22,667
Extension Education	0	0	0	0	0	0	0
General Accounts	400,000	400,000	45,000	62,500	72,500	0	980,000
Health Care Center	1,680,104	939,900	88,400	35,000	38,400	0	2,781,804
Highway	38,880,000	45,900,000	900,000	900,000	880,000	900,000	88,360,000
Human Services	60,000	0	25,000	0	25,000	0	110,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	58,910	60,000	100,000	80,000	70,000	55,000	423,910
Land Resources & Environment	311,342	435,650	95,000	35,000	35,000	0	911,992
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,491,684	564,653	565,500	740,500	608,500	1,060,500	5,031,337
Personnel	0	0	0	0	0	0	0
Public Health	47,500	52,855	25,000	0	0	30,000	155,355
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	1,507,051	304,000	404,000	379,000	320,000	330,000	3,244,051
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	52,579,939	54,773,373	3,549,245	2,567,000	2,809,400	2,755,500	119,034,457

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 2023 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2022	2023	2024	2025	2026	2027	2022-2027 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	86,000	125,000	100,000	75,000	130,000	105,000	621,000
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	30,000	0	0	0	40,000	0	70,000
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	35,000	0	0	70,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	45,000	62,500	72,500	0	180,000
Health Care Center	0	0	6,000	0	0	0	6,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	25,000	0	25,000	0	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	35,000	5,000	35,000	35,000	35,000	0	145,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	573,081	564,653	565,500	740,500	608,500	1,060,500	4,112,734
Personnel	0	0	0	0	0	0	0
Public Health	0	0	25,000	0	0	30,000	55,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	246,000	304,000	379,000	379,000	320,000	330,000	1,958,000
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	970,081	998,653	1,215,500	1,327,000	1,231,000	1,525,500	7,267,734

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 Administrator, 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.

Adopted Sauk County 2023 to 2032 Capital Improvement Plan

Page	Department - Item	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023 to 2032
	Health Care Center												
	Property Improvements - Roofs	HCC Fund Balance	20,000	20,000	20,000	20,000	20,000	40,000					140,000
	Camera Security Monitoring Upgrades	HCC Fund Balance	22,000										22,000
6	Roof Top Unit (RTU) replacement with HEPA filtration upgrade	American Rescue Plan Act (ARPA)	600,000										600,000
	Water Heater Replacement	HCC Fund Balance	35,000										35,000
	Community Room Flooring / Office Flooring	HCC Fund Balance	42,000										42,000
	Grounds Improvements	HCC Fund Balance	40,000										40,000
	Highway												
8	Equipment Replacement	Hwy Fund Balance	900,000	900,000	900,000	900,000	900,000	950,000	950,000	950,000	1,000,000	1,000,000	9,350,000
9	New Highway Shop (\$50,000,000)	Bond Proceeds/General Fund Balance	45,000,000	5,000,000									50,000,000
	County Highway G From STH 58 to Juneau County Line (\$1,000,000 County share)	Tax Levy/Wis Co Hwy Improve	4,000,000										4,000,000
	Man Mound Rd and CTH T Intersection Design	Tax Levy/Wis Co Hwy Improve	40,000										40,000
	CTH C and Stones Pocket Intersection Design	Tax Levy/Wis Co Hwy Improve	40,000										40,000
	CTH T Man Mound Rd to CTH A High Risk Rural Roads	Tax Levy/Wis Co Hwy Improve	70,000										70,000
	County Highway HH from CTH H to Juneau Co Line (3.5)	Tax Levy/Wis Co Hwy Improve	1,750,000										1,750,000
	B-56-909 Bridge Replacemnt CTH W over Seeley Creek (\$250,000 County share)	Tax Levy/Wis Co Hwy Improve	1,000,000										1,000,000
	County Highway WD from CTH K to CTH HH	Tax Levy/Wis Co Hwy Improve		1,200,000									1,200,000
	CTH HH CTH H to Juneau County High Risk Rural Roads	Tax Levy/Wis Co Hwy Improve		61,000									61,000
	County Highway PF/CTH I Village of North Freedom	Tax Levy/Wis Co Hwy Improve		1,400,000									1,400,000
	CTH H from STH 13 to Frontage Rd	Tax Levy/Wis Co Hwy Improve		350,000									350,000
10	P-56-0909 CTH N Bridge Replacment (\$100,000 County share)	Tax Levy/Wis Co Hwy Improve		470,000									470,000
	County Highway G Reconstruction From STH 23 to CTH JJ (3 miles)	Tax Levy/Wis Co Hwy Improve			6,250,000								6,250,000
	B-56-0020 CTH X Bridge Replacement	Tax Levy/Wis Co Hwy Improve			1,000,000								1,000,000
	County Highway O from CTH C to STH 60 (8 miles)	Tax Levy/Wis Co Hwy Improve				2,800,000							2,800,000
	County Highway JJ from CTH G to Richland County	Tax Levy/Wis Co Hwy Improve				1,750,000							1,750,000
	B-56-0595 CTH W Bridge Replacement (\$110,000 County share)	Tax Levy/Wis Co Hwy Improve				550,000							550,000
	CTH DD from CTH W to STH 136	Tax Levy/Wis Co Hwy Improve					700,000						700,000
	CTH Y from CTH G to CTH Q	Tax Levy/Wis Co Hwy Improve					1,575,000						1,575,000
	CTH A from Bunker Rd to USH 12	Tax Levy/Wis Co Hwy Improve					700,000						700,000
	CTH C from CTH PF to USH 12	Tax Levy/Wis Co Hwy Improve					4,000,000						4,000,000
	P-56-0073 CTH HH Bridge Replacement (\$95,000 County share)	Tax Levy/Wis Co Hwy Improve					475,000						475,000
	Road Construction	Tax Levy/Wis Co Hwy Improve						5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
11	Shop Yard Paving	Hwy Fund Balance			60,000					20,000			80,000
	UW-Platteville Baraboo/Sauk County												
	2023 Fine Arts ADA Bathroom Remodel (\$50,000)												
	2023 Fine Arts Building Theatre Design/Architect (\$35,000)												
	2023 Fine Arts Building Art Class Area Remodel (\$125,000)												
	2023 Fine Arts Building Theatre Sound System (\$25,000)												
	2023 Fine Arts Building concrete floor. Grind or Epoxy (\$80,000)												
	2023 Fine Arts Theatre Electrical and Stage Lighting (\$250,000)												
	2023 Fine Arts Theatre Floor and New Seating (\$50,000)												
	2023 Fine Arts Theatre Acoustical Ceiling Redo (\$25,000)												
	2023 Umhoeffer Building Replace Fire Panel (\$30,000)												
	2023 Unhoeffer Building replace 80 ton AC unit (\$70,000)												
	2023 Resurface Tennis Courts (\$10,000)												
	2024 Fine Arts Building Mechanicals and Boiler Manifold Redo (\$60,000)												
12	2024 Fine Arts Building Foyer and Entry Remodel (\$25,000)												
	2024 Umhoeffer AC for A241 Classroom (\$12,000)												
	2024 Umhoeffer Building replace 20 ton AC unit (\$25,000)												
	2024 Parking Lot Repair, Sealcoat, Restripe (\$35,000)												
	2025 Lange Building Gymnasium Roof Replacement (\$55,000)												
	2025 Lange Building Replace Fire Control Panel (\$30,000)												
	2025 Arts Building Replace hot water coil in air handler. New AC for Arts area (\$35,000)												
	2025 Arts Building Replace fire control panel (\$30,000)												
	2026 Parking lot replacement with added lighting (\$145,000)												
	2026 Lange Building Elevator operating system (\$70,000)												
	2026 Umhoeffer Admin area: replace 20 ton AC (\$25,000)												
	2026 Lange Building Gymnasium roof replacement (\$55,000)												
	2027 Maintenance Building New Roof (\$30,000)												
	2027 Umhoeffer Lower Level Carpet and terraced classrooms: 167 and 169 (\$20,000)												
		General Fund Balance	375,000	78,500	75,000	147,500	25,000						701,000
		City of Baraboo	375,000	78,500	75,000	147,500	25,000						701,000

Adopted Sauk County 2023 to 2032 Capital Improvement Plan

Page	Department - Item	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2023 to 2032
	Management Information Systems (MIS)												
14	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	
	System Server upgrade	Tax Levy			50,000								365,000
	Gateway upgrade	Tax Levy					65,000						
15	9-1-1 Phone System Replacement (replacement about every 7 years, next in 2027)	Tax Levy					250,000						250,000
16	Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	Firewall Upgrades for HCH, LEC and LE outside agency connections	Tax Levy		7,000	7,000		7,000		7,000	7,000		7,000	667,000
	Core Switch Replacement at LEC & HCH Data Center	Tax Levy			125,000		125,000					125,000	
17	Virtual Infrastructure - Host server replacements. HCH 2025, 2030. LEC 2027, 2032.	Tax Levy			32,000		32,000			32,000		32,000	
	Backup appliance replacement	Tax Levy	55,000					55,000					578,000
	Storage array replacement. HCH 2026, 2031. LEC 2024, 2029.	Tax Levy		75,000		75,000			75,000		75,000		
	Domain Controller Servers. LEC 2024, 2029. HCH 2027, 2032.	Tax Levy		10,000			10,000		10,000			10,000	
	County Clerk												
18	Election Equipment Replacement	General Fund Balance						460,000					460,000
	Circuit Courts												
19	Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
	Building Services												
20	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	
	Tower Site Remote Monitoring Equipment (2024)	Tax Levy		50,000									1,482,124
	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					
21	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
22	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
23	Courtroom Video Arraignment Upgrade	Carryover from 2022	50,000										50,000
24	Fiber Network Locating Upgrade	ARPA	100,000										100,000
25	Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	General Fund Balance	225,000		225,000	225,000	225,000	225,000					2,225,000
	Upgrade building controls at Historic Courthouse	General Fund Balance		1,100,000									
26	Refurbish Historic Courthouse Clock	General Fund Balance	175,000										175,000
27	Replace Roofs: LEC/Huber 2024	General Fund Balance		360,000									360,000
28	Elevators - Courthouse Annex and Court Holding	Carryover from 2022	110,000										110,000
28	West Square Cooling Tower Rebuild	Tax Levy	80,000										80,000
30	Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000				70,000						120,000
31	Re-Gasket, Check Bearings on Chillers West Square/Courthouse 2024. Law Enforcement Center 2027.	Tax Levy		190,000			205,000						395,000
32	Remodel and Building Security-Upgrade of building suites, offices, furniture, parking	General Fund Balance		1,500,000		2,400,000							3,900,000
	Land Resources & Environment												
33	ADA Transition Plan	General Fund Balance	44,350	44,350	5,750	5,750	11,150	11,150	24,800	24,800	49,475	49,475	271,050
39	County Farm - mulitple projects	General Fund Balance	74,000	790,000	0			13,500	70,000				1,263,000
		Potential Grants, Rent	20,000		16,000			24,500	80,000	75,000	50,000	50,000	
40	White Mound County Park - mulitple projects	General Fund Balance	35,500	150,000	600,000	95,000	237,500	35,000	15,000				1,405,500
		Potential Grants					237,500						
41	Bluffview County Park - mulitple projects	General Fund Balance	5,000	25,000	2,000	50,000	25,000						132,000
		Potential Grants					25,000						
42	GSST Expansion/Corridor Plan - Wye to Reedsburg, WI River Bridge Engineered Plans/Designs & Construction (Est'd \$9,648,000)	General Fund Balance/Stewardship Grant/ARPA											0

CTH-County Highway
HCH-Historic Courthouse
LEC-Law Enforcement Center

<i>Total Expenditure</i>	55,492,850	14,019,350	9,934,874	9,625,750	10,105,150	7,274,150	6,391,800	6,268,800	6,334,475	8,433,475	133,880,674
<i>Portion Funded by Grant Revenues or Fund Balances</i>	48,247,850	10,046,350	1,978,750	4,290,750	1,936,150	2,059,150	1,139,800	1,069,800	1,099,475	1,099,475	72,967,550
<i>Portion Funded in Part by Tax Levy or Undetermined Funding Source</i>	7,245,000	3,973,000	7,956,124	5,335,000	8,169,000	5,215,000	5,252,000	5,199,000	5,235,000	7,334,000	60,913,124

Sauk County Capital Improvement Project

PROJECT:		Health Care Center Property Improvement		DEPARTMENT:		Health Care Center		MANAGER:		Emily Greenwood	
PROJECT DESCRIPTION:		Replacements to aging equipment and building components at the HCC.									
ANALYSIS OF NEED:		The Health Care Center was constructed in 2009 and many components are showing wear and in need of repairs and/or replacement. Replacement of equipment will result in savings as well higher quality outcomes rather than continual costly repairs and/or damage to building structure.									
LOCATION:		Health Care Center									
		URGENCY						OTHER INFO			
			Mandatory in year proposed	x	Optional - Saves money	x	Maintenance				
		x	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service				
				x	Optional - Reduces overall risk	x	Replacement				
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
	Placemaking / Economic Development		Groundwater study	x	Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
ALTERNATIVES CONSIDERED:		Not replacing but increasing HCC budget for anticipated costly repairs to equipment that is vital to operations at the facility									
IMPACT TO OTHER COUNTY DEPTS:		None									
ONGOING REVENUES & EXPENSES:		Once replaced, only require routine maintenance costs which would be incorporated into the HCC operational budget									
PREVIOUS ACTIONS:		None									
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT
Roofs (Allocate \$20,000 2023-2027, and \$40,000 the project year of 2028)					\$140,000	HCC fund balance					\$140,000
Camera Security Monitoring Updates					\$22,000	HCC Fund Balance					\$22,000
Roof top unit (RTU) replacements with HEPA filtration upgrade					\$600,000	ARPA Funds					\$600,000
Water heater replacement					\$35,000	HCC fund balance					\$35,000
Community Room Flooring / Office Flooring					\$42,000	HCC Fund Balance					\$42,000
Grounds improvements					\$40,000	Certified Public Expenditure (CPE) carryforward funds					\$40,000
TOTAL COST					\$879,000	TOTAL REVENUE					\$879,000
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$759,000	\$20,000	\$20,000	\$20,000	\$20,000	\$40,000					\$879,000
REVENUE BUDGET	\$759,000	\$20,000	\$20,000	\$20,000	\$20,000	\$40,000					\$879,000
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sauk County Capital Improvement Project													
PROJECT:		Equipment Replacement			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski		
PROJECT DESCRIPTION:		Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, tractors and mowers.											
ANALYSIS OF NEED:		Annual replacement of highway equipment. Replacement is accomplished on a rotational basis. The actual replacement decisions are based on the condition of each piece of equipment at the end of their projected useful lives. By replacing equipment, operating costs are reduced and department efficiency is increased.											
LOCATION:		Various locations throughout Sauk County											
		URGENCY						OTHER INFO					
					Mandatory in year proposed					Optional - Saves money		Maintenance	
		X			Mandatory within 5 years					Optional - Improves service level		New Facility or Service	
										Optional - Reduces overall risk		X Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing			
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development			
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		x Improve highways / road maintenance		Security in buildings and for employees		x Transportation			
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community			
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness			
		Solar initiatives											
ALTERNATIVES CONSIDERED:		Continue to repair and maintain aging equipment											
IMPACT TO OTHER COUNTY DEPTS:		As our fleet ages we will be forced to spend more on fleet maintenance and less on construction and maintenance ultimately affecting everyone in Sauk County with poor road conditions and slower response to winter weather.											
ONGOING REVENUES & EXPENSES:		As our fleet ages our expenses will exceed our revenues on equipment rates.											
PREVIOUS ACTIONS:		We continually assess our fleet to ensure that we are maximizing our revenues.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
2023 - Equipment Replacement				\$900,000		Highway Fund Balance					\$9,350,000		
2024 - Equipment Replacement				\$900,000									
2025 - Equipment Replacement				\$900,000									
2026 - Equipment Replacement				\$900,000									
2027 - Equipment Replacement				\$900,000									
2028 - Equipment Replacement				\$950,000									
2029 - Equipment Replacement				\$950,000									
2030 - Equipment Replacement				\$950,000									
2031 - Equipment Replacement				\$1,000,000									
2032 - Equipment Replacement				\$1,000,000									
TOTAL COST				\$9,350,000		TOTAL REVENUE					\$9,350,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$950,000	\$950,000	\$950,000	\$1,000,000	\$1,000,000	\$9,350,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$950,000	\$950,000	\$950,000	\$1,000,000	\$1,000,000	\$9,350,000		

Sauk County Capital Improvement Project												
PROJECT:		Highway Facilities			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski	
PROJECT DESCRIPTION:		Replacement of Highway Facilities that have reached the end of their useful life.										
ANALYSIS OF NEED:		The current Highway Facilities in Baraboo and Reedsburg are at the end of their useful life. The existing buildings were built in 1950 and 1961 and are not designed to handle the number of employees or size of equipment today.										
LOCATION:		Baraboo and Reedsburg										
		URGENCY						OTHER INFO				
			Mandatory in year proposed				Optional - Saves money			Maintenance		
		X	Mandatory within 5 years				Optional - Improves service level		X	New Facility or Service		
							Optional - Reduces overall risk			Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center	X	Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		Stay in existing facilities. A facility condition assessment was completed and showed that over \$2.5 million in repair/maintenance costs would be needed with in the next 10 years with over \$2 million needed within 5 years. This would still not provide the needed room for employees and equipment.										
IMPACT TO OTHER COUNTY DEPTS:		None.										
ONGOING REVENUES & EXPENSES:		Older equipment and facilities are less efficient to operate and maintain. Far more detailed operational reviews will take place once a site and project scope are defined.										
PREVIOUS ACTIONS:		Ad-Hoc Building Committee awarded contract to Devine Inc. on April 12, 2021 for design of new facilities at existing Baraboo and Reedsburg sites. Bidding documents were finalized in 2021.										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
2023 New Highway Facilities (Baraboo and Reedsburg)					\$45,000,000	Bond Proceeds/General Fund Balance					\$50,000,000	
2024 New Highway Facility (Baraboo)					\$5,000,000							
TOTAL COST					\$50,000,000	TOTAL REVENUE					\$50,000,000	
CAPITAL BUDGET SUMMARY												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET	\$45,000,000	\$5,000,000									\$50,000,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$45,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000,000	

Sauk County Capital Improvement Project												
PROJECT:		Road & Bridge Projects			DEPARTMENT:		Highway		MANAGER:		Pat Gavinski	
PROJECT DESCRIPTION:		Cold in Place Recycling and Pave 3.5" mat on County Highways. Maintenance on bridges.										
ANALYSIS OF NEED:		Ongoing repair and maintenance of existing roadways and bridges to extend useful life.										
LOCATION:		Various locations throughout Sauk County.										
		URGENCY					OTHER INFO					
			Mandatory in year proposed			Optional - Saves money			Maintenance			
		X	Mandatory within 5 years			Optional - Improves service level			New Facility or Service			
						Optional - Reduces overall risk		X	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devil, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals	X	Improve highways / road maintenance		Security in buildings and for employees	X	Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		If work is not completed, maintenance costs will continue to increase and pavement conditions will continue to deteriorate.										
IMPACT TO OTHER COUNTY DEPTS:		Road conditions affect every department. As conditions worsen, travel in the county will cost more for Sauk County and its employees. Poor Roads lengthen travel time and increase wear on vehicles.										
ONGOING REVENUES & EXPENSES:		Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and asphalt products.										
PREVIOUS ACTIONS:		Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road conditions.										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
2023 County Highway G from STH 58 to Juneau County Line					\$1,000,000 county share	\$4,000,000 Tax levy dollars					\$55,181,000	
Man Mound Rd and CTH T Intersection (Design)					\$40,000	County Highway Improvement Project reimbursements - State of Wisconsin -Amount of funding undetermined until the time of the project.						
CTH C and Stones Pocket Intersection (Design)					\$40,000							
CTH T Man Mound Rd to CTH A High Risk Rural Roads					\$70,000							
CTH HH from CTH H to Juneau County Line					\$1,750,000							
B-56-909 Bridge Replacemnt CTH W over Seeley Creek					\$250,000 county share							
2024 County Highway WD from CTH K to CTH HH					\$1,200,000							
CTH HH CTH H to Juneau County High Risk Rural Roads					\$61,000							
CTH PF/CTH I Village of North Freedom					\$1,400,000							
CTH H from STH 13 to Frontage Rd					\$350,000							
P-56-0909 CTH N Bridge Replacment					\$100,000 county share							
2025 CTH G from STH 23 to CTH JJ					\$6,250,000							
B-56-0020 CTH X Bridge Replacement					\$1,000,000							
2026 CTH O from CTH C to STH 60					\$2,800,000							
B-56-0595 CTH W Bridge Replacement					\$110,000 county share							
CTH JJ from CTH G to Richland County					\$1,750,000							
2027 CTH DD from CTH W to STH 136					\$700,000							
CTH Y from CTH G to CTH Q					\$1,575,000							
CTH A from Bunker Rd to USH 12					\$700,000							
CTH C from CTH PF to USH 12					\$4,000,000							
P-56-0073 CTH HH Bridge Replacement					\$95,000 county share							
2028-2032 Road Construction projects to be determined					\$25,000,000							
TOTAL COST					\$55,181,000	TOTAL REVENUE					\$55,181,000	
CAPITAL BUDGET SUMMARY												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET	\$6,900,000	\$3,481,000	\$7,250,000	\$5,100,000	\$7,450,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$55,181,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$6,900,000	\$3,481,000	\$7,250,000	\$5,100,000	\$7,450,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$55,181,000	

Sauk County Capital Improvement Project

PROJECT:	Shop Yard Paving	DEPARTMENT:	Highway	MANAGER:	Pat Gavinski
PROJECT DESCRIPTION:	Various shop yard paving at the Highway Department. (various locations).				
ANALYSIS OF NEED:	Annual maintenance on buildings and parking lots at the various Highway Department locations.				
LOCATION:	Various locations throughout Sauk County.				
	URGENCY			OTHER INFO	
		Mandatory in year proposed		Optional - Saves money	Maintenance
	X	Mandatory within 5 years		Optional - Improves service level	New Facility or Service
				Optional - Reduces overall risk	X Replacement
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	
	Placemaking / Economic Development		Groundwater study		Health Care Center
	Broadband		Comprehensive Plan update		Peer learning groups
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion	X	Improve highways / road maintenance
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services
			Solar initiatives		
ALTERNATIVES CONSIDERED: None					
IMPACT TO OTHER COUNTY DEPTS: None					
ONGOING REVENUES & EXPENSES: None					
PREVIOUS ACTIONS: None					
DESCRIPTION OF EXPENSE			AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	
2025 - Shop Yard Paving 2030 - Shop Yard Paving			\$60,000	Highway Fund Balance	
			\$20,000		
TOTAL COST			\$80,000	TOTAL REVENUE	
CAPITAL BUDGET SUMMARY					
	2023	2024	2025	2026	2027
EXPENDITURE BUDGET			\$60,000		
REVENUE BUDGET					
NET COUNTY COST / YEAR	\$0	\$0	\$60,000	\$0	\$0

Sauk County Capital Improvement Project

PROJECT: UWPBSC 2023 capital improvement plan

DEPARTMENT: Maintenance

MANAGER: Bryant Hazard

PROJECT DESCRIPTION: Main focus: renovation, repair and upgrades to the Fine Arts building. Repairs and replacements to other campus buildings and parking lot as required.

ANALYSIS OF NEED:

LOCATION: UW-Platteville - Baraboo/Sauk County campus

URGENCY

Mandatory in year proposed

X

Optional - Saves money

X Mandatory within 5 years

X

Optional - Improves service level

X

Optional - Reduces overall risk

OTHER INFO

X Maintenance

New Facility or Service

X Replacement

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

General Government

Cons, Devel, Rec, Culture, Educ

Health & Human Services

Public Works

Justice & Public Safety

Outside Issues

X

Placemaking / Economic Development

Groundwater study

Health Care Center

Highway building

Coroner's office and budget

Affordable/low income housing

Broadband

Comprehensive Plan update

Peer learning groups

Tri-County Airport

Emergency response/preparedness

X

Workforce development

Criminal Justice Coordinating / stepping up initiative

Great Sauk State Trail completion

Visiting RNs, home health, isolated individuals

Improve highways / road maintenance

Security in buildings and for employees

Transportation

Energy savings / lower carbon footprint

Protect air, water, land

Medical assisted treatment

Wifi access/broadband

Diversion/alternatives to incarceration

X

Communication into/with community

X

Cooperation

Comprehensive Outdoor Recreation Plan

Comprehensive community services

Great Sauk State Trail

Criminal Justice Coord release plans / re-entry

Homelessness

Solar initiatives

ALTERNATIVES CONSIDERED:

IMPACT TO OTHER COUNTY DEPTS:

ONGOING REVENUES & EXPENSES:

PREVIOUS ACTIONS:

Sauk County Capital Improvement Project

PROJECT: UWPBSC 2023 capital improvement plan

DEPARTMENT: Maintenance

MANAGER: Bryant Hazard

DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
2023 Fine Arts ADA Bathroom Remodel	\$50,000	50/50 Split between Sauk County and the City of Baraboo	\$25,000
2023 Fine Arts Building Theatre Design / Architect	\$35,000	50/50 Split between Sauk County and the City of Baraboo	\$17,500
2023 Fine Arts Building Art Class Area Remodel	\$125,000	50/50 Split between Sauk County and the City of Baraboo	\$62,500
2023 Fine Arts Building Theatre Sound System	\$25,000	50/50 Split between Sauk County and the City of Baraboo	\$12,500
2023 Fine Arts Building concrete floor. Grind or Epoxy	\$80,000	50/50 Split between Sauk County and the City of Baraboo	\$40,000
2023 Fine Arts Theatre Electrical and Stage Lighting	\$250,000	50/50 Split between Sauk County and the City of Baraboo	\$125,000
2023 Fine Arts Theatre Floor and New Seating	\$50,000	50/50 Split between Sauk County and the City of Baraboo	\$25,000
2023 Fine Arts Theatre Acoustical Ceiling Redo	\$25,000	50/50 Split between Sauk County and the City of Baraboo	\$12,500
2023 Umhoeffer Building Replace Fire Panel	\$30,000	50/50 Split between Sauk County and the City of Baraboo	\$15,000
2023 Unhoeffer Building replace 80 ton AC unit	\$70,000	50/50 Split between Sauk County and the City of Baraboo	\$35,000
2023 Resurface Tennis Courts	\$10,000	50/50 Split between Sauk County and the City of Baraboo	\$5,000
2024 Fine Arts Building Mechanicals and Boiler Manifold Redo	\$60,000	50/50 Split between Sauk County and the City of Baraboo	\$30,000
2024 Fine Arts Building Foyer and Entry Remodel	\$25,000	50/50 Split between Sauk County and the City of Baraboo	\$12,500
2024 Umhoeffer AC for A241 Classroom	\$12,000	50/50 Split between Sauk County and the City of Baraboo	\$6,000
2024 Umhoeffer Building replace 20 ton AC unit	\$25,000	50/50 Split between Sauk County and the City of Baraboo	\$12,500
2024 Parking Lot Repair, Sealcoat, Restripe	\$35,000	50/50 Split between Sauk County and the City of Baraboo	\$17,500
2025 Lange Building Gymnasium Roof Replacement	\$55,000	50/50 Split between Sauk County and the City of Baraboo	\$27,500
2025 Lange Building Replace Fire Control Panel	\$30,000	50/50 Split between Sauk County and the City of Baraboo	\$15,000
2025 Arts Building Replace hot water coil in air handler. New AC for Arts area	\$35,000	50/50 Split between Sauk County and the City of Baraboo	\$17,500
2025 Arts Building Replace fire control panel	\$30,000	50/50 Split between Sauk County and the City of Baraboo	\$15,000
2026 Parking lot replacement with added lighting	\$145,000	50/50 Split between Sauk County and the City of Baraboo	\$72,500
2026 Lange Building Elevator operating system	\$70,000	50/50 Split between Sauk County and the City of Baraboo	\$35,000
2026 Umhoeffer Admin area: replace 20 ton AC	\$25,000	50/50 Split between Sauk County and the City of Baraboo	\$12,500
2026 Lange Building Gymnasium roof replacement	\$55,000	50/50 Split between Sauk County and the City of Baraboo	\$27,500
2027 Maintenance Building New Roof	\$30,000	50/50 Split between Sauk County and the City of Baraboo	\$15,000
2027 Umhoeffer Lower Level Carpet and terraced classrooms: 167 and 169	\$20,000	50/50 Split between Sauk County and the City of Baraboo	\$10,000
TOTAL COST	\$1,402,000	TOTAL REVENUE	\$701,000

CAPITAL BUDGET SUMMARY

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$750,000	\$157,000	\$150,000	\$295,000	\$50,000						\$1,402,000
REVENUE BUDGET	\$375,000	\$78,500	\$75,000	\$147,500	\$25,000						\$701,000
NET COUNTY COST / YEAR	\$375,000	\$78,500	\$75,000	\$147,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$701,000

Sauk County Capital Improvement Project													
PROJECT:		Phone System Maintenance			DEPARTMENT:		MIS		MANAGER:		Pate		
PROJECT DESCRIPTION:		Ongoing improvement / enhancement / maintenance of Sauk County's enterprise phone system.											
ANALYSIS OF NEED:		Money is budgeted annually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. System integrates into the computer network and must be maintained to a level that ensures compatibility.											
LOCATION:		Multiple locations											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		x		Maintenance	
		Mandatory within 5 years			x			Optional - Improves service level				New Facility or Service	
					x			Optional - Reduces overall risk		x		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED: none													
IMPACT TO OTHER COUNTY DEPTS:		Provides phone service to the entire enterprise											
ONGOING REVENUES & EXPENSES:		Annual licensing and support agreements - approx \$50,000 / yr											
PREVIOUS ACTIONS:		Hardware and software upgrade in 2020											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Annual hardware replacement costs - \$25,000 annually					\$250,000		tax levy				\$365,000		
System Server upgrade in 2025					\$50,000								
Gateway upgrades in 2027					\$65,000								
TOTAL COST					\$365,000		TOTAL REVENUE				\$365,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$25,000	\$25,000	\$75,000	\$25,000	\$90,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$365,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$25,000	\$25,000	\$75,000	\$25,000	\$90,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$365,000		

Sauk County Capital Improvement Project

PROJECT:	911 System Maintenance	DEPARTMENT:	MIS	MANAGER:	Pate						
PROJECT DESCRIPTION:	The 911 system provides for incoming emergency communications in the Sheriff's Dispatch Center.										
ANALYSIS OF NEED:	This system is critical to 911 emergency communications in Sauk County.										
LOCATION:	Law Enforcement Center / Historic Courthouse										
	URGENCY			OTHER INFO							
	x	Mandatory in year proposed		Optional - Saves money	Maintenance						
		Mandatory within 5 years		Optional - Improves service level	New Facility or Service						
				Optional - Reduces overall risk	x						
	STRATEGIC ISSUE(S) ADDRESSED (check all that apply):										
General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues						
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	x	Emergency response/preparedness						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
ALTERNATIVES CONSIDERED: NA											
IMPACT TO OTHER COUNTY DEPTS: Impact is to Public Safety - system is central to 911 communications throughout Sauk County											
ONGOING REVENUES & EXPENSES: This system is under a 24x7 maintenance agreement with the vendor. Current annual support cost = \$34,000											
PREVIOUS ACTIONS: System upgrade in 2020											
DESCRIPTION OF EXPENSE		AMOUNT	REVENUE - LIST EACH FUNDING SOURCE								
System Upgrade in 2027 - current system, which was installed in 2020, will be considered end of		\$250,000	Tax Levy								
TOTAL COST		\$250,000	TOTAL REVENUE								
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET					\$250,000						\$250,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000

Sauk County Capital Improvement Project													
PROJECT:		Network Infrastructure Maintenance			DEPARTMENT:		MIS		MANAGER:		Pate		
PROJECT DESCRIPTION:		This schedule provides for the planned replacement of information system network components.											
ANALYSIS OF NEED:		Network switching and routing hardware exists throughout Sauk County facilities and constitutes the backbone of the computer network communications. These devices have a finite lifespan and must be periodically replaced.											
LOCATION:		Multiple											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		x		Maintenance	
		Mandatory within 5 years			x			Optional - Improves service level				New Facility or Service	
					x			Optional - Reduces overall risk		x		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing			
Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development			
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation			
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community			
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness			
		Solar initiatives											
ALTERNATIVES CONSIDERED:		none											
IMPACT TO OTHER COUNTY DEPTS:		System efficiency and dependability are contingent upon planned upgrades / maintenance											
ONGOING REVENUES & EXPENSES:		annual license and support agreements for equipment = \$15,000											
PREVIOUS ACTIONS:		Prior upgrades based upon this schedule											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Annual network switch upgrades throughout all facilities - \$25,000 per year				\$250,000		Tax Levy					\$667,000		
Firewall upgrades for Historic Courthouse (HCH)- 2027, 2032; Law Enforcement Center (LEC) 2024, 2029; and Law Enforcement (LE) outside agency connections - 2025, 2030; based on a 5 year planned life at \$7,000 per unit				\$42,000									
Core switch replacements at HCH and LEC in 2025 and 2027 respectively - repeating HCH in 2032 - based on a 7 year life at \$125,000 each				\$375,000									
TOTAL COST				\$667,000		TOTAL REVENUE					\$667,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$25,000	\$32,000	\$157,000	\$25,000	\$157,000	\$25,000	\$32,000	\$32,000	\$25,000	\$157,000	\$667,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$25,000	\$32,000	\$157,000	\$25,000	\$157,000	\$25,000	\$32,000	\$32,000	\$25,000	\$157,000	\$667,000		

Sauk County Capital Improvement Project													
PROJECT:		Virtual Infrastructure Replacement Schedule			DEPARTMENT:		MIS		MANAGER:		Pate		
PROJECT DESCRIPTION:		This schedule provides for the planned replacement of key components of the primary infrastructure that supports all on premise, county owned, information systems. Future costs based on current pricing.											
ANALYSIS OF NEED:		This is an equipment replacement schedule for the computing infrastructure supporting operations in both Data Centers. Because these two data centers function in tandem, it is important the equipment age be maintained to within a couple of generations between facilities as mismatched equipment has the potential to compromise the performance of the overall system.											
LOCATION:		Law Enforcement Center / Historic Courthouse											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		x		Maintenance	
		Mandatory within 5 years			x			Optional - Improves service level				New Facility or Service	
					x			Optional - Reduces overall risk		x		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED: N/A													
IMPACT TO OTHER COUNTY DEPTS:		This hardware supports all locally hosted systems utilized by Sauk County - replacement supports system performance and reliability											
ONGOING REVENUES & EXPENSES:		Annual maintenance and support agreements with the equipment vendors (approx \$12,000 / yr)											
PREVIOUS ACTIONS:		This is an ongoing maintenance program											
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Host server replacements on a 5 year basis - Historic Courthouse (HCH) in 2025 and 2030. Law Enforcement Center (LEC) in 2027 and 2032. \$32,000 per replacement.					\$128,000						\$578,000		
Backup system replacement on a 5 year basis in 2023 and 2028					\$110,000								
Storage array replacement on a 5 year basis - HCH in 2026 and 2031. LEC in 2024 and 2029. \$75,000 per replacement.					\$300,000								
Domain Controller Servers at LEC in 2024 & 2029 and HCH in 2027 & 2032 @ \$10,000 per replacement					\$40,000								
TOTAL COST					\$578,000	TOTAL REVENUE					\$578,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$55,000	\$85,000	\$32,000	\$75,000	\$42,000	\$55,000	\$85,000	\$32,000	\$75,000	\$42,000	\$578,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$55,000	\$85,000	\$32,000	\$75,000	\$42,000	\$55,000	\$85,000	\$32,000	\$75,000	\$42,000	\$578,000		

Sauk County Capital Improvement Project												
PROJECT:		Election Equipment			DEPARTMENT:		County Clerk		MANAGER:		Rebecca C. Evert	
PROJECT DESCRIPTION:		Replacement of election equipment utilized by the county and all 39 municipalities.										
ANALYSIS OF NEED:		In 2016, the County purchased replacement election equipment for the County, as well as one unit for each municipality. By centrally purchasing equipment, all election units in the County are the same model and program, which helps ensure elections run smoothly. As an incentive for all municipalities to utilize the County's chosen equipment, the County purchased one unit for each municipality. Municipalities could then access the volume pricing to purchase additional units for themselves.										
LOCATION:		County Clerk's office and all 39 municipalities.										
		URGENCY						OTHER INFO				
			Mandatory in year proposed				Optional - Saves money			Maintenance		
			Mandatory within 5 years			X	Optional - Improves service level			New Facility or Service		
						Optional - Reduces overall risk		X	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		Hand counting ballots is always an option; however, municipalities are still required to have handicap accessible equipment that is programmed. Also, if the										
IMPACT TO OTHER COUNTY DEPTS:		None										
ONGOING REVENUES & EXPENSES:		Maintenance agreement for the County's portion of the system is about \$5,600 per year currently. System upgrades may be needed periodically in addition to annual maintenance.										
PREVIOUS ACTIONS:		None related to the upcoming replacement										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Purchase of replacement election equipment					\$460,000	General Fund Balance?					\$460,000	
TOTAL COST					\$460,000	TOTAL REVENUE					\$460,000	
CAPITAL BUDGET SUMMARY												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET						\$460,000					\$460,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$460,000	\$0	\$0	\$0	\$0	\$460,000	

Sauk County Capital Improvement Project

[illegible]

Sauk County Capital Improvement Project													
PROJECT:		Communication Systems Upgrades / Replacement			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		The \$50,000 is utilized for continued, necessary equipment upgrades and improvements as the technology dictates for communication system infrastructure (tower & fiber optic sites and equipment). This is not intended to cover "big" one time expenditures such as adding a new tower site, or the addition of a Fiber node. As technology changes it is possible that additional tower sites/fiber nodes will be needed.											
		2019: In 2019 transition to new IP based radio at each of the tower sites (9) for the Data and Highway Channels. This transition will use some antenna and filtering changes that were completed as a part of the 2018 Capital Improvement project.											
		2020-2022: In 2020 transition to new IP based radio at each of the tower sites (9) for the Tactical channels. 2021: Replacement of the Tower on Tower Road cost of the replacement tower is to be determined. 2022 adding new County sites will need to be considered utilizing towers built by Bug Tussel. These sites will provide wider area coverage and allow decommissioning small temporary backfill coverage sites that were implemented with the narrow banding changes. Some of the equipment from these smaller sites will be utilized.											
ANALYSIS OF NEED:		From 2003 through 2007 the entire County wide Communications Infrastructure was upgraded. Upgrades included the addition of 148 miles of fiber optic cable and 5 new towers, 4 of which were new sites. Since 2007 an additional 36.5 miles of fiber has been added along with a number of smaller fiber equipment at the Highway Department, Parks, Landfill/Training Center. Tower and fiber equipment need to be serviced and upgraded regularly to function properly.											
LOCATION:		County wide											
		URGENCY						OTHER INFO					
			Mandatory in year proposed				Optional - Saves money			Maintenance			
		X	Mandatory within 5 years				Optional - Improves service level		X	New Facility or Service			
						X	Optional - Reduces overall risk		X	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport	x	Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	x	Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
x	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		This is an infrastructure system improvement that will benefit all users (Fire, EMS, Law Enforcement) but should not have an adverse affect on those users.											
ONGOING REVENUES & EXPENSES:		All systems are maintained by Building Services staff. Maintain a technical support agreement on fiber node equipment.											
PREVIOUS ACTIONS:		See analysis of need.											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Communications System replacements/upgrades - \$50,000 annually					\$500,000		Tax Levy					\$500,000	
Tower site remote monitoring equipment as long as an upgrade to the panic alarms in county owned facilities (2024)					\$50,000		Tax Levy					\$50,000	
Upgrade of Radio Equipment due to Manufacture end of Life (Marc 1 repeater, HI Fire Base station, IFERN Base Station, Court Security Repeater, LEC Jail Repeater, EMBS Repeater) (2025)					\$332,124		Tax Levy					\$332,124	
Additional (new) site development at Bug Tussel Tower site (2026)					\$300,000		Undetermined					\$300,000	
Additional (new) site development at Bug Tussel Tower site (2028)					\$300,000		Undetermined					\$300,000	
TOTAL COST					\$1,482,124		TOTAL REVENUE					\$1,482,124	
CAPITAL BUDGET SUMMARY													
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET		\$50,000	\$100,000	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,482,124	
REVENUE BUDGET												\$0	
NET COUNTY COST / YEAR		\$50,000	\$100,000	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,482,124	

Sauk County Capital Improvement Project

PROJECT:	Tuck-point/Caulking of Facilities	DEPARTMENT:	Building Services	MANAGER:	Ian Crammond
PROJECT DESCRIPTION:	Ongoing inspections, maintenance/repairs of caulk and tuck-point joints on facility concrete panels and stones.				
ANALYSIS OF NEED:	To assure we maintain the exterior appearance of all of the facilities while also catching any potential issues/bad joints that could cause significant damage.				
LOCATION:	Historic Courthouse, West Square Building, Reedsburg Human Services & Law Enforcement Center				
	URGENCY			OTHER INFO	
	Mandatory in year proposed		Optional - Saves money	X	Maintenance
	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		X	Optional - Reduces overall risk		Replacement
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	
Public Works		Justice & Public Safety		Outside Issues	
<input type="checkbox"/>	Placemaking / Economic Development	<input type="checkbox"/>	Groundwater study	<input type="checkbox"/>	Health Care Center
<input type="checkbox"/>	Broadband	<input type="checkbox"/>	Comprehensive Plan update	<input type="checkbox"/>	Peer learning groups
<input type="checkbox"/>	Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/>	Great Sauk State Trail completion	<input type="checkbox"/>	Visiting RNs, home health, isolated individuals
<input checked="" type="checkbox"/>	Energy savings / lower carbon footprint	<input type="checkbox"/>	Protect air, water, land	<input type="checkbox"/>	Medical assisted treatment
<input type="checkbox"/>	Cooperation	<input type="checkbox"/>	Comprehensive Outdoor Recreation Plan	<input type="checkbox"/>	Comprehensive community services
<input type="checkbox"/>		<input type="checkbox"/>	Solar initiatives	<input type="checkbox"/>	
ALTERNATIVES CONSIDERED: None					
IMPACT TO OTHER COUNTY DEPTS: None					
ONGOING REVENUES & EXPENSES: Nothing out of the ordinary					
PREVIOUS ACTIONS: None					
DESCRIPTION OF EXPENSE			AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	
AMOUNT			AMOUNT		
Tuck-pointing & Caulking - \$30,000 annually			\$300,000	Tax Levy	
TOTAL COST			\$300,000	TOTAL REVENUE	
TOTAL REVENUE			\$300,000		
CAPITAL BUDGET SUMMARY					
	2023	2024	2025	2026	2027
2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
REVENUE BUDGET					\$0
NET COUNTY COST / YEAR	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

Sauk County Capital Improvement Project												
PROJECT:		Communication Center - Radio console replacement			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond	
PROJECT DESCRIPTION:		Replace the radio consoles at both the Law Enforcement Center and the Emergency Operation Center (EOC). This is the main radio system utilized for communications with all Fire, EMS, Law Enforcement, Highway and other public service agencies. Additionally the equipment is utilized for paging Fire and EMS. This will annualize budget dollars for future replacements of this equipment as well.										
ANALYSIS OF NEED:		The radio console equipment is operating 24 hours a day, 7 days a week, 365 days a year. This equipment is utilized for paging and radio communications with all emergency response agencies. Existing equipment was installed in 2003 and was replaced in 2015. Life expectancy is 10-12 years.										
LOCATION:		Law Enforcement Center and EOC at the Courthouse										
		URGENCY						OTHER INFO				
		Mandatory in year proposed			Optional - Saves money			Maintenance				
		Mandatory within 5 years			Optional - Improves service level			New Facility or Service				
					x Optional - Reduces overall risk			x Replacement				
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport	x	Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	x	Security in buildings and for employees		Transportation	
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	x	Communication into/with community	
x	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		None										
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Department and Highway Department										
ONGOING REVENUES & EXPENSES:		All of these systems are maintained by Building Services staff.										
PREVIOUS ACTIONS:		Several upgrades/replacements have taken place over the last 30 years.										
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Communications System replacements - \$30,000 annually				\$300,000		Tax Levy					\$300,000	
TOTAL COST				\$300,000		TOTAL REVENUE					\$300,000	
CAPITAL BUDGET SUMMARY												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000	

Sauk County Capital Improvement Project

PROJECT:	Courtroom Video Arraignment Upgrade			DEPARTMENT:	Building Services			MANAGER:	Ian Crammond		
PROJECT DESCRIPTION:	Upgrade the video arraignment systems in Circuit Court Branches I, II, III, and Family Court Commissioner.										
ANALYSIS OF NEED:	The video arraignment system was last upgraded/updated in 2012. The video arraignment system has had issues lately. The system is still useful, but a replacement plan is being developed to upgrade the system and will allow the courtrooms to get improved technologies for all that use those courtrooms. A new video arraignment system will also help to reduce the number of inmate transports needed for various required appearances.										
LOCATION:	County wide										
	URGENCY						OTHER INFO				
	X	Mandatory in year proposed				Optional - Saves money				Maintenance	
		Mandatory within 5 years			X	Optional - Improves service level				New Facility or Service	
					X	Optional - Reduces overall risk			X	Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
ALTERNATIVES CONSIDERED: None											
IMPACT TO OTHER COUNTY DEPTS: Help to reduce inmate transport costs for Sheriff's Dept as well as reduce chance of safety breaches, Human Services staff for guardianships and children's matters, MIS to help with troubleshooting tech issues.											
ONGOING REVENUES & EXPENSES: \$5,000 planned annually for future software and hardware upgrades in the Building Services annual MIS budget											
PREVIOUS ACTIONS: None											
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT
Video Arraignment System replacement					\$50,000	Carryforward from 2022					\$50,000
TOTAL COST					\$50,000	TOTAL REVENUE					\$50,000
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$50,000										\$50,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000

Sauk County Capital Improvement Project													
PROJECT:		Fiber Network Locating Upgrade			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Upgrade the county owned fiber network with better locating posts at each vault location, along with detailed GPS coordinates of each vault and splice location.											
ANALYSIS OF NEED:		Sauk County owns and maintains over 196 miles of fiber optic cable throughout the county. The Sauk County fiber network participates with Digger's Hotline to allow for locates of the fiber close to any planned excavation. The locating tracer wires at many of the vaults associated with the network are in need of repairs. As a part of the planned repairs and upgrades, each vault will be marked with a new locating marker to allow for easier access and connection of locating equipment to more accurately locate the county's fiber. The upgrade of locating poles and tracer wire at each Sauk County vault will meet the most current locating standards.											
LOCATION:		Fiber throughout the county											
		URGENCY						OTHER INFO					
				Mandatory in year proposed		X		Optional - Saves money		X		Maintenance	
		X		Mandatory within 5 years				Optional - Improves service level				New Facility or Service	
						X		Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
X	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment	X	Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:													
IMPACT TO OTHER COUNTY DEPTS:		If the County fiber network is damaged all departments will be affected											
ONGOING REVENUES & EXPENSES:		Updating and replacement of new or damaged locating posts, annual inspection of the posts											
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Replace approximately 450 locate posts and add tracer wired on the county fiber network					\$100,000		American Rescue Plan Act or General Fund Balance				\$100,000		
TOTAL COST					\$100,000		TOTAL REVENUE				\$100,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$100,000										\$100,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000		

Sauk County Capital Improvement Project

PROJECT:	Energy Cost Saving Measures			DEPARTMENT:	Building Services		MANAGER:	Ian Crammond			
PROJECT DESCRIPTION:	Implement cost saving measures identified within the Courthouse (CH) & West Square (WS) feasibility study and Law Enforcement retro commissioning reports. Also, an energy assessment by Hoffman Architect identified recommended cost savings measures mostly related to lighting. With technology ever changing this does become an ongoing effort.										
ANALYSIS OF NEED:	There are a number of energy cost saving items that have been identified within the studies that have been completed or are in progress. A large portion of the funds will be utilized for the replacement of the existing building controls in the CH and WS from pneumatic to digital. Some of this replacement has started with the recently completed WS remodel (2013) and a 2017 WS Controls upgrade. The Courthouse pneumatic to digital controls is expected to be around \$1,000,000. We will continue to research what costs may be eligible for grants, such as Focus on Energy.										
LOCATION:	Courthouse, West Square, Reedsburg Human Services, & Law Enforcement Center										
	URGENCY						OTHER INFO				
	Mandatory in year proposed			X	Optional - Saves money			X	Maintenance		
	Mandatory within 5 years				Optional - Improves service level				New Facility or Service		
					Optional - Reduces overall risk				Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
ALTERNATIVES CONSIDERED:		Make no changes									
IMPACT TO OTHER COUNTY DEPTS:		All Courthouse Departments									
ONGOING REVENUES & EXPENSES:		The work should provide energy usage savings in the future and help to achieve our goal of becoming carbon neutral.									
PREVIOUS ACTIONS:		Replacement of pneumatic to digital controls in the West Square building and currently upgrading lighting throughout the buildings.									
DESCRIPTION OF EXPENSE				AMOUNT	REVENUE - LIST EACH FUNDING SOURCE						AMOUNT
Upgrade of building controls at Historic Courthouse and Reedsburg Human Services from pneumatic to digital, along with improving equipment efficiency at LEC and other locations (2023, 2024, 2025, 2026, 2027, 2028)				\$1,125,000	Fund Balance						\$1,125,000
Upgrade of building controls at the Historic Courthouse (2024)				\$1,100,000	Fund Balance						\$1,100,000
TOTAL COST				\$2,225,000	TOTAL REVENUE						\$2,225,000
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$225,000	\$1,100,000	\$225,000	\$225,000	\$225,000	\$225,000					\$2,225,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$225,000	\$1,100,000	\$225,000	\$225,000	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$2,225,000

<h2 style="margin: 0;">Sauk County Capital Improvement Project</h2>													
PROJECT:		Historic Courthouse Clock Tower Refurbishment			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Refurbishment of the 1915 Courthouse Clock Tower exterior											
ANALYSIS OF NEED:		The clock tower is a fixture on top of the Historic Sauk County Courthouse. The clock was placed on the building in 1915. It was donated by the family of Sauk County's first clerk. Over the years minimal maintenance has been needed/completed on the clock. Working with citizens and the Sauk County Historical Society it was discovered that the clock hands are out of balance, causing the clock drive motor to fail. The main drive system was inspected, removed, and overhauled in 2021. Now is the time to refurbish the clock hands, numbers, and glass on all four (4) faces of the historic clock. The wood and metal structure of the tower also needs attention, and a fresh coat of paint that will return the Courthouse clock back to an operating state.											
LOCATION:		West Square Building											
		URGENCY						OTHER INFO					
					Mandatory in year proposed					Optional - Saves money		X Maintenance	
		X			Mandatory within 5 years			X		Optional - Improves service level		New Facility or Service	
								X		Optional - Reduces overall risk		X Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:													
IMPACT TO OTHER COUNTY DEPTS: Having a working clock will get people talking about the Courthouse square, thus potentially bring more visitors and revenue													
ONGOING REVENUES & EXPENSES: Day to day maintenance completed by Building Services Staff, and specialized services provided by a qualified vendor.													
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE						AMOUNT		REVENUE - LIST EACH FUNDING SOURCE			AMOUNT		
Refurbish (4) clock faces, hands, numbers, & repair glass						\$58,000		Fund Balance/ American Rescue Plan Act funds			\$58,000		
Refurbish structural components and paint clock tower structure						\$117,000		Fund Balance/ American Rescue Plan Act funds			\$117,000		
TOTAL COST						\$175,000		TOTAL REVENUE			\$175,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$175,000										\$175,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,000		

Sauk County Capital Improvement Project

PROJECT:		Replace Roofs		DEPARTMENT:		Building Services		MANAGER:		Ian Crammond			
PROJECT DESCRIPTION:		Replace rubber roofs on facilities.											
ANALYSIS OF NEED:		Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services reached this age of 20 years old or more. The Reedsburg Human Services (2017), a large portion of the Law Enforcement Center roof (2018), and the Courthouse Annex roof (2019) West Square roof (2021) have been completed.											
LOCATION:		West Square, Courthouse Annex, Courthouse Connector Addition, Reedsburg Human Services, Law Enforcement Center.											
		URGENCY						OTHER INFO					
				Mandatory in year proposed				Optional - Saves money				Maintenance	
		X		Mandatory within 5 years				Optional - Improves service level				New Facility or Service	
						X		Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Department, Courthouse and West Square Administrative Departments											
ONGOING REVENUES & EXPENSES:		Once replaced, the roofs are for the most part maintenance free.											
PREVIOUS ACTIONS:		Working with contractors for inspecting the roofs help with budgeting costs.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Replacement of roofs: Remaining Law Enforcement Center & Huber roof replacement 2024				\$360,000		Fund Balance					\$360,000		
TOTAL COST				\$360,000		TOTAL REVENUE					\$360,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000		

Sauk County Capital Improvement Project

PROJECT:	Elevators - Annex & Court Holding	DEPARTMENT:	Building Services	MANAGER:	Ian Crammond						
PROJECT DESCRIPTION:	Replacement of the single-bottom underground hydraulic cylinder assembly on the Annex Elevator and Court Holding Elevator.										
ANALYSIS OF NEED:	This is the original hydraulic cylinder assembly installed in 1963. Our Elevator Service provider has identified this as a high priority for replacement. Should this fail it would completely disable this elevator making it very difficult to access the various floors in the courthouse annex and Court Holding by elevator.										
LOCATION:	Courthouse										
	URGENCY			OTHER INFO							
	<input type="checkbox"/> Mandatory in year proposed	<input type="checkbox"/>	Optional - Saves money	<input type="checkbox"/>	Maintenance						
	<input type="checkbox"/> Mandatory within 5 years	<input type="checkbox"/>	Optional - Improves service level	<input type="checkbox"/>	New Facility or Service						
		X	Optional - Reduces overall risk	X	Replacement						
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues						
<input type="checkbox"/> Placemaking / Economic Development	<input type="checkbox"/> Groundwater study	<input type="checkbox"/> Health Care Center	<input type="checkbox"/> Highway building	<input type="checkbox"/> Coroner's office and budget	<input type="checkbox"/> Affordable/low income housing						
<input type="checkbox"/> Broadband	<input type="checkbox"/> Comprehensive Plan update	<input type="checkbox"/> Peer learning groups	<input type="checkbox"/> Tri-County Airport	<input type="checkbox"/> Emergency response/preparedness	<input type="checkbox"/> Workforce development						
<input type="checkbox"/> Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/> Great Sauk State Trail completion	<input type="checkbox"/> Visiting RNs, home health, isolated individuals	<input type="checkbox"/> Improve highways / road maintenance	X <input type="checkbox"/> Security in buildings and for employees	<input type="checkbox"/> Transportation						
<input type="checkbox"/> Energy savings / lower carbon footprint	<input type="checkbox"/> Protect air, water, land	<input type="checkbox"/> Medical assisted treatment	<input type="checkbox"/> Wifi access/broadband	<input type="checkbox"/> Diversion/alternatives to incarceration	<input type="checkbox"/> Communication into/with community						
<input type="checkbox"/> Cooperation	<input type="checkbox"/> Comprehensive Outdoor Recreation Plan	<input type="checkbox"/> Comprehensive community services	<input type="checkbox"/> Great Sauk State Trail	<input type="checkbox"/> Criminal Justice Coord release plans / re-entry	<input type="checkbox"/> Homelessness						
	<input type="checkbox"/> Solar initiatives										
ALTERNATIVES CONSIDERED:	None										
IMPACT TO OTHER COUNTY DEPTS:	None										
ONGOING REVENUES & EXPENSES:	All elevators are covered under our elevator maintenance contract.										
PREVIOUS ACTIONS:	None										
DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE			AMOUNT						
Replacement of the single-bottom underground hydraulic cylinder assembly on the Annex Elevator.	\$55,000	Carry forward from 2022			\$55,000						
Replacement of the single-bottom underground hydraulic cylinder assembly on the Court Holding Elevator.	\$55,000	Carry forward from 2022			\$55,000						
TOTAL COST	\$110,000	TOTAL REVENUE			\$110,000						
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$110,000										\$110,000
REVENUE BUDGET	\$0										\$0
NET COUNTY COST / YEAR	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000

Sauk County Capital Improvement Project												
PROJECT:		West Square Cooling Tower Rebuild			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond	
PROJECT DESCRIPTION:		Refurbishment of the West Square Cooling Towers										
ANALYSIS OF NEED:		The cooling towers run anytime there is a need for cooling within the Courthouse or West Square Facilities. In performing regular maintenance on the cooling tower it was noticed by Building Services staff that the tower is not properly flowing as originally intended due to age and hard water. The basin pan is beginning to rust and the exterior honeycomb grates need replacement. These repairs need to be completed sooner rather than later as if we have no cooling tower, the chillers will not function properly. The maintenance records for this piece of equipment identify only a small amount of work needed on the unit since it was installed in 1995 when the West Square building originally opened.										
LOCATION:		West Square Building										
		URGENCY						OTHER INFO				
		Mandatory in year proposed		X		Optional - Saves money		X		Maintenance		
		X Mandatory within 5 years				Optional - Improves service level				New Facility or Service		
				X		Optional - Reduces overall risk		X		Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:												
IMPACT TO OTHER COUNTY DEPTS:		Cooling system affects all departments in the Courthouse and West Square buildings during the Spring, Summer, and Fall seasons										
ONGOING REVENUES & EXPENSES:		Day to day maintenance completed by Building Services Staff, and specialized services provided by a qualified vendor.										
PREVIOUS ACTIONS:												
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT	
Rebuild West Square cooling tower					\$80,000		Tax Levy				\$80,000	
TOTAL COST					\$80,000		TOTAL REVENUE				\$80,000	
CAPITAL BUDGET SUMMARY												
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL	
EXPENDITURE BUDGET	\$80,000										\$80,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000	

Sauk County Capital Improvement Project												
PROJECT:		Carpet Replacement			DEPARTMENT:		Building Services		MANAGER:			Ian Crammond
PROJECT DESCRIPTION:		Replacement of the carpet and flooring in the secure and unsecure areas of the Law Enforcement Center, along with areas of the Courthouse public and within office areas.										
ANALYSIS OF NEED:		The flooring is original to the Law Enforcement Center. Numerous areas in the secure and unsecure areas are starting to show wear even with regular cleaning and maintenance of the surfaces. The Courthouse last replaced carpet in the facility in the 2004-2006 timeframe. The public hallway areas are starting to show significant wear. Life expectancy is 8-10 years for a commercial carpet.										
LOCATION:		Historic Courthouse, Law Enforcement Center, West Square, & Reedsburg Human Services										
		URGENCY						OTHER INFO				
			Mandatory in year proposed				Optional - Saves money		X	Maintenance		
		X	Mandatory within 5 years				Optional - Improves service level			New Facility or Service		
					X	Optional - Reduces overall risk		X	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing	
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development	
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation	
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community	
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness	
			Solar initiatives									
ALTERNATIVES CONSIDERED:		None										
IMPACT TO OTHER COUNTY DEPTS:		Departments in Courthouse, LEC, Human Services Reedsburg, & West Sq. Facilities										
ONGOING REVENUES & EXPENSES:		Normal cleaning and bi-annual carpet extraction										
PREVIOUS ACTIONS:		None										
DESCRIPTION OF EXPENSE				AMOUNT	REVENUE - LIST EACH FUNDING SOURCE						AMOUNT	
Carpet Replacement at the Courthouse-2023				\$50,000	Tax Levy						\$50,000	
West Square Carpet replacement at West Square & Human Services Reedsburg-2027				\$70,000	Tax Levy						\$70,000	
TOTAL COST				\$120,000	TOTAL REVENUE						\$120,000	
CAPITAL BUDGET SUMMARY												
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET		\$50,000				\$70,000	\$0					\$120,000
REVENUE BUDGET												\$0
NET COUNTY COST / YEAR		\$50,000	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$120,000

Sauk County Capital Improvement Project													
PROJECT:		Re-gasket, check bearings on Chiller units			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Complete tear down on chillers at the West Square & Law Enforcement Center. Replacement of gaskets and check bearings.											
ANALYSIS OF NEED:		Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Based on 2017 prices, to completely replace both chillers at either facility would cost between \$450,000 to \$500,000.											
LOCATION:		Courthouse, West Square, Law Enforcement Center (LEC)											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		X		Maintenance	
		Mandatory within 5 years						Optional - Improves service level				New Facility or Service	
					X			Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		Sheriff's Dept Staff and Courthouse & West Square staff											
ONGOING REVENUES & EXPENSES:		Day to day maintenance completed by Building Services Staff, maintain annual maintenance agreements for annual service with qualified vendor.											
PREVIOUS ACTIONS:		West Square Chillers completed in 2008 & 2016 Chiller #1 in 2019, LEC done in 2011 & Chiller 1 in 2016, Chiller #2 in 2018											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Re-gasket & Check Bearings on Chiller (West Square/Courthouse)					\$190,000		Tax Levy				\$190,000		
Re-gasket & Check Bearings on Chiller (Law Enforcement Center)					\$205,000		Tax Levy				\$205,000		
TOTAL COST					\$395,000		TOTAL REVENUE				\$395,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET		\$190,000			\$205,000						\$395,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$0	\$190,000	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$395,000		

Sauk County Capital Improvement Project

PROJECT:	Remodel and Security improvements of County facilities			DEPARTMENT:	Building Services		MANAGER:	Ian Crammond			
PROJECT DESCRIPTION:	Design and Re-model areas identified in the Space Needs Assessment completed by Strang Inc. from July of 2019										
ANALYSIS OF NEED:	Many Sauk County Departments have grown, or programs have been added or changed over the last few years. Numerous departments have two or more employees in an office at this time. In some cases storage space has been converted into offices to accommodate expansion. The space analysis identified a need for a redesign which was completed in 2019.										
LOCATION:	Courthouse, West Square, & Reedsburg Human Services										
	URGENCY						OTHER INFO				
		Mandatory in year proposed				Optional - Saves money		X	Maintenance		
	X	Mandatory within 5 years				Optional - Improves service level			New Facility or Service		
					X	Optional - Reduces overall risk		X	Replacement		
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
ALTERNATIVES CONSIDERED:		Make no changes									
IMPACT TO OTHER COUNTY DEPTS:		All Courthouse & West Square Depts., Human Services Reedsburg									
ONGOING REVENUES & EXPENSES:		Remodeling of other areas not covered with current budget dollars.									
PREVIOUS ACTIONS:		2019 Strang Inc. Space Needs Assessment									
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT
Upgrade of building suites, offices, and furniture from design stages to complete remodel of current areas, also may include purchasing of additional land to offset county parking issues (2024)					\$1,500,000	Fund Balance					\$1,500,000
Upgrade of building suites, offices, and furniture from design stages to complete remodel of current areas (2026)					\$2,400,000	Fund Balance					\$2,400,000
TOTAL COST					\$3,900,000	TOTAL REVENUE					\$3,900,000
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$0	\$1,500,000	\$0	\$2,400,000							\$3,900,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$0	\$1,500,000	\$0	\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,000

Sauk County Capital Improvement Project													
PROJECT:		ADA Transition Plan Implementation			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		On February 15, 2022, the County adopted (Resolution No. 14-2022) the ADA Audit and Transition Plan prepared for Sauk County Park properties under the oversight of the Land Resources and Environment Department. The plan identified a number of projects as shown in Section III of the Transition Plan that are to occur over the next 10-years. Given that the budget can not sustain making all of the necessary improvements in any budget year, funding will be requested over a ten-year period for the improvements outlined in the plan.											
ANALYSIS OF NEED:		As a public entity, we are required to meet the standards of the Americans with Disabilities Act. Within the Transition Plan, a number of projects were identified by a number (1-5), indicating the priority time frame for the various types of projects that must be completed to meet federal standards.											
LOCATION:		Various park locations throughout Sauk County.											
		URGENCY						OTHER INFO					
				Mandatory in year proposed				Optional - Saves money		X		Maintenance	
		X		Mandatory within 5 years		X		Optional - Improves service level				New Facility or Service	
						X		Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Alternatives were considered as part of the process to develop the ADA Transition Plan. Where alternatives are available, they have been noted within the plan and cost estimates provided.											
IMPACT TO OTHER COUNTY DEPTS:		Not Applicable.											
ONGOING REVENUES & EXPENSES:		Upgrades to the parks to meet ADA requirements will be ongoing through the implementation of the Transition Plan. Once the plan is implemented, expenses for future maintenance will be diminished. General maintenance of park amenities would fall under the department's general park maintenance/operations budget. For new facilities, staff will ensure that during the construction process, ADA standards are met and would be incorporated into the project's overall cost.											
PREVIOUS ACTIONS:		Sauk County Board adopted Resolution No. 14-2022 for the ADA Transition Plan on February 15, 2022.											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
See Section III of the ADA Audit and Transition Plan					\$271,050		General Fund balance				\$271,050		
TOTAL COST					\$271,050		TOTAL REVENUE				\$271,050		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$44,350	\$44,350	\$5,750	\$5,750	\$11,150	\$11,150	\$24,800	\$24,800	\$49,475	\$49,475	\$271,050		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$44,350	\$44,350	\$5,750	\$5,750	\$11,150	\$11,150	\$24,800	\$24,800	\$49,475	\$49,475	\$271,050		

Sauk County Capital Improvement Project													
PROJECT:		The Sauk County Farm			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		The County adopted The Sauk County Farm Property Master Plan in 2022, which outlines various projects and improvements for the property. The Department envisions the County Farm as an important agricultural resource for the residents of Sauk County. The implementation of the plan will allow for interested individuals to meet at the property to learn about farming and help carry the agricultural legacy of the County forward.											
ANALYSIS OF NEED:		The County Farm is envisioned as an important educational resources for Sauk County residents. Implementation of the master plan will further enhance the property as a demonstration and research site as well as a facility to encourage collaborative partnerships with local schools, agricultural producers, conservation non-profits, and other public agencies.											
LOCATION:		Three (3) miles south of the City of Reedsburg with main entrance located near State Road 154 and County Road CH.											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		X		Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level		X		New Facility or Service	
					X			Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint	X	Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community		
X	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Alternatives could be to minimally maintain the property or to sell the property. However, both options were not considered viable given the long-standing history of the property being used for community educational and demonstration purposes.											
IMPACT TO OTHER COUNTY DEPTS:		Not applicable.											
ONGOING REVENUES & EXPENSES:		Maintenance of the property and operational costs can be funded through the County Farm building/property line item. Land leases (estimated at \$45,000 per year), in-kind contributions by outside agencies, potential renting of facilities/spaces once constructed will all contribute to revenues.											
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
Pasture Expansion - 2023					\$14,000	General Fund Balance					\$942,500		
Waterway/Ag Drainage Maintenance - 2023					\$5,000	Grants					\$92,500		
Engineered Plans/Specifications for Classroom and Educational Hub - 2023					\$75,000	Potential Public/Private Donations							
Construction Classroom/Educational Hub Area - 2024					\$750,000	Low Interest Loans							
Renovation of Historic Fire House - 2024					\$25,000	County Farm Revenue					\$223,000		
Community Gardens - 2024					\$10,000	Levy					\$5,000		
Forest Management Plan - 2024					\$5,000								
Interpretative History Walk - 2025					\$15,000								
Entrance Signage - 2025					\$1,000								
Additional Pasture Expansion - 2028					\$13,000								
Outdoor Classroom - Engineering Plans - 2028					\$25,000								
Outdoor Classroom - Construction - 2029					\$150,000								
Stream Corridor Restoration - 2030-2032					\$150,000								
Memorial Garden - 2030					\$25,000								
TOTAL COST					\$1,263,000	TOTAL REVENUE					\$1,263,000		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$94,000	\$790,000	\$16,000			\$38,000	\$150,000	\$75,000	\$50,000	\$50,000	\$1,263,000		
REVENUE BUDGET	\$20,000		\$16,000			\$24,500	\$80,000	\$75,000	\$50,000	\$50,000	\$315,500		
NET COUNTY COST / YEAR	\$74,000	\$790,000	\$0	\$0	\$0	\$13,500	\$70,000	\$0	\$0	\$0	\$947,500		

Sauk County Capital Improvement Project													
PROJECT:		White Mound County Park			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		Sauk County adopted a Master Plan for White Mound County Park in 2022. The plan calls for improvements and facilities to be constructed and/or renovated throughout a 20-year time period. These items have been prioritized within the plan based upon need. The plan also considers potential land acquisition for expansion of the proposed amenities.											
ANALYSIS OF NEED:		White Mound County Park is the largest in the park system; and provides for a wide-variety of amenities. In order to continue to offer the unique mix of activities to an ever growing number of visitors, updates and additional amenities are identified for the park.											
LOCATION:		57995 White Mound Drive, Hillpoint											
		URGENCY						OTHER INFO					
		Mandatory in year proposed						Optional - Saves money		X		Maintenance	
		Mandatory within 5 years			X			Optional - Improves service level		X		New Facility or Service	
								Optional - Reduces overall risk		X		Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):													
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community		
x	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		Alternative: not expand upon the facilities provided in the park. However, given the park has increasingly become an attraction in Sauk County, this is not a viable option.											
IMPACT TO OTHER COUNTY DEPTS:		Not Applicable.											
ONGOING REVENUES & EXPENSES:		Upgrades and maintenance will be incurred for the park. Revenues come from the increasing numbers of individuals utilizing the campground, beach area, rental of the Prairie Smoke Terrace, and annual entrance passes.											
PREVIOUS ACTIONS:		Resolution 33-2022 adopted the White Mound County Park Master Plan on March 15, 2022.											
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Create a Managed Forest Plan - 2023					\$10,000		General Fund balance				\$1,097,500		
Develop ADA Hunting Area - 2023					\$3,500		Potential Grant opportunities				\$237,500		
Remove Shelter #2 and bathrooms - 2023					\$7,000		Levy				\$70,500		
Develop (3) Rustic Campsites - 2023					\$15,000								
New Park Maintenance Bldg (plans and specifications) - 2024					\$150,000								
New Park Maintenance Bldg (construction) - 2025					\$600,000								
Complete Lake Trail w/ Addition of Boardwalk (plans and specs) - 2026					\$95,000								
Lake Trail W/ Addition of Boardwalk (construction) - 2027					\$475,000								
Replace and upgrade 2nd Foot bridge - 2028					\$35,000								
All-terrain Wheelchair - 2029					\$15,000								
Future Land Acquisition													
TOTAL COST					\$1,405,500		TOTAL REVENUE				\$1,405,500		
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$35,500	\$150,000	\$600,000	\$95,000	\$475,000	\$35,000	\$15,000	\$0	\$0	\$0	\$1,405,500		
REVENUE BUDGET	\$0	\$0		\$0	\$237,500						\$237,500		
NET COUNTY COST / YEAR	\$35,500	\$150,000	\$600,000	\$95,000	\$237,500	\$35,000	\$15,000	\$0	\$0	\$0	\$1,168,000		

Sauk County Capital Improvement Project

PROJECT:	Bluffview County Park	DEPARTMENT:	LRE	MANAGER:	Lisa Wilson						
PROJECT DESCRIPTION:	Sauk County adopted the Bluffview County Park Master Plan in 2022. The creation of this unique park was made possible through the use of CDBG-CLOSE funds. While the funds were unable to pay for the complete vision for the park, a majority of park amenities were able to be constructed in 2022. However, there were identified items such as parking lot, bridge replacement, park signage, additional shade structures and community gardens that were proposed for the park. In order to accommodate a community building, land acquisition was also noted as a future opportunity for this park.										
ANALYSIS OF NEED:	The Bluffview Community is a low-income ethnically diverse community located in Sumpter, WI. The creation of the community park offers a space for the residents of this community to use for recreational and community purposes.										
LOCATION:	Bluffview Community - Town of Sumpter										
	URGENCY			OTHER INFO							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
			Optional - Reduces overall risk		Replacement						
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues					
X	Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	x	Affordable/low income housing				
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness		Workforce development				
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees		Transportation				
	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	x	Communication into/with community				
x	Cooperation	X	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail		Homelessness				
		Solar initiatives									
ALTERNATIVES CONSIDERED:		An alternative would be not to expand the park and/or include the future items identified in the Master Plan for the property.									
IMPACT TO OTHER COUNTY DEPTS:		Not Applicable.									
ONGOING REVENUES & EXPENSES:		The park will require maintenance, as does any park within the Sauk County Park System. Maintenance funding would come from levy dollars within the department's park maintenance/operation line item. With the addition of another park to the system, additional funds may be necessary to accommodate for maintenance items in Bluffview County Park. The additional facilities proposed within the plan will also cost the County additional dollars to implement the plan. The department will seek out grant opportunities to assist with funding the additional park amenities. Depending upon the grant, funding could be up to a 50/50 match.									
PREVIOUS ACTIONS:		Resolution 15-2022 was adopted on February 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist with the initial construction of the project have also occurred through the Economic Development Committee and County Board in the 2022 Budget.									
DESCRIPTION OF EXPENSE			AMOUNT	REVENUE - LIST EACH FUNDING SOURCE		AMOUNT					
Parking Lot - 2024			\$25,000	General Fund balance		\$100,000					
Bridge Replacement over pond area - 2026			\$50,000	Potential Grant opportunities		\$25,000					
Park Signage-2023			\$5,000	Levy		\$7,000					
Additional shade structures over picnic areas - 2027			\$50,000								
Installation of Community Gardens - 2025			\$2,000								
Future Land Acquisition - depends on market value			\$0								
TOTAL COST			\$132,000	TOTAL REVENUE		\$132,000					
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET	\$5,000	\$25,000	\$2,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$132,000
REVENUE BUDGET	\$0	\$0			\$25,000						\$25,000
NET COUNTY COST / YEAR	\$5,000	\$25,000	\$2,000	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$107,000

Sauk County Capital Improvement Project

PROJECT:		GSST Expansion/Corridor Plan		DEPARTMENT:		LRE		MANAGER:		Lisa Wilson	
PROJECT DESCRIPTION:		Construction of the Great Sauk State Trail (GSST) from the Wye to Reedsburg. Construction of the WI River Bridge to connect the GSST to the Walking Iron Trail in Dane County.									
ANALYSIS OF NEED:		The County continues to plan for the extension of the GSST both to meet with the 400 Trail in Reedsburg and to cross the WI River into Dane County to connect to the Walking Iron Trail. A work plan has been created to plan for additional trail segments. While preliminary costs were obtained through the feasibility study for the WI River bridge; costs to construct additional trail segments towards Reedsburg are undetermined. The timeline for construction is also undetermined; however, may become more concrete as the Department moves through the planning process with each of the individual communities located on the proposed trail route.									
LOCATION:		From the Wye to the 400 Trail in Reedsburg. Bridge over the WI River.									
		URGENCY						OTHER INFO			
		Mandatory in year proposed				Optional - Saves money				Maintenance	
		Mandatory within 5 years		X		Optional - Improves service level		X		New Facility or Service	
				X		Optional - Reduces overall risk				Replacement	
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):											
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative	X	Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees	X	Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community
X	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services	X	Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
ALTERNATIVES CONSIDERED:		Maintain existing level of service and no longer paving additional trail or constructing the bridge.									
IMPACT TO OTHER COUNTY DEPTS:		Potential impact to Highway Department, if they continue to be used for site work and construction.									
ONGOING REVENUES & EXPENSES:		The trail will continue to take in funds for trail passes as well as will continue to require maintenance. While mowing and tree removal will occur on a more regular basis, there will also be expenses for reconstruction and repairs as the trail ages.									
PREVIOUS ACTIONS:		None									
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT
Land Acquisition - Easements				Unknown		Stewardship Funds					
Engineered plans/designs - Trail segments				Unknown		Potential Public/Private Donations					
Construction - Trail segments				Unknown		Partnership with Dane County					
Trail amenities (signage, rest facilities, benches, etc.)				Unknown		ARPA Funds					\$2,000,000
Engineered plans/designs - WI River Bridge				\$1,608,000		Carryforward Funds					\$640,000
Construction - WI River Bridge				\$8,040,000							
TOTAL COST				\$9,648,000		TOTAL REVENUE					\$2,640,000
CAPITAL BUDGET SUMMARY											
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
EXPENDITURE BUDGET											\$0
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$0	\$0	\$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.

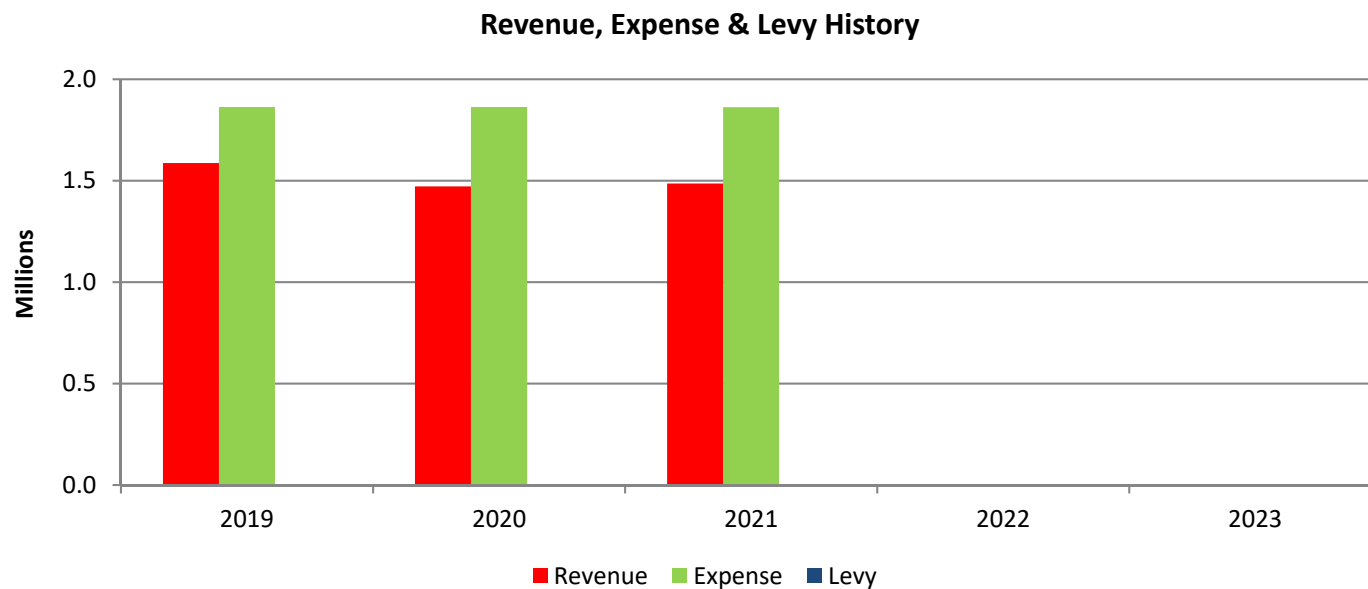
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding 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 Aa1 in conjunction with a 2014 refunding to achieve lower interest rates on existing debt, and affirmed in 2016, 2017, 2019 and 2022.

Debt Service

Significant Changes in the Debt Service Function for 2023

- 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.



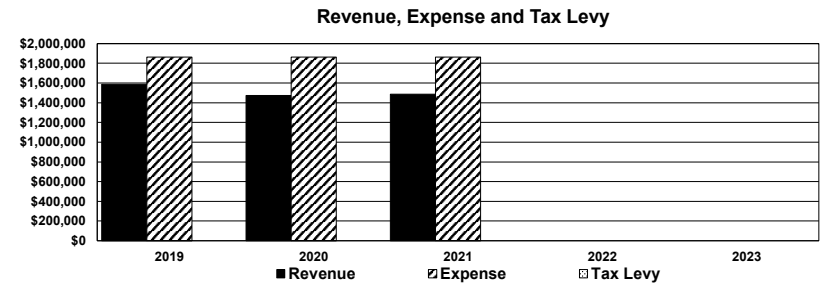
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	55,338	11,032	1,133	0	0	0	0	0.00%			
Transfer from other Funds	1,531,592	1,460,721	1,484,695	0	0	0	0	0.00%	2023 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	275,945	391,022	376,266	0	0	0	0	0.00%	2024	0	0
									2025	0	0
Total Revenues	1,862,875	1,862,775	1,862,094	0	0	0	0	0.00%	2026	0	0
									2027	0	0
<u>Expenses</u>											
Principal Redemption	1,755,000	1,790,000	1,825,000	0	0	0	0	0.00%			
Interest Payments	107,875	72,775	37,094	0	0	0	0	0.00%			
Escrow Payments	0	0	0	0	0	0	0	0.00%			
Debt Issuance Costs	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	1,862,875	1,862,775	1,862,094	0	0	0	0	0.00%			
Beginning of Year Fund Balance	1,043,232	767,287	376,266	0	0	0					
End of Year Fund Balance	767,287	376,266	0	0	0	0					

2023 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 was paid in full in 2021.

Debt for the Highway Building is accounted for in the Highway fund.



Fund: DEBT SERVICE Department: GENERAL	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change	
								2023	2022 Amended To 2023
50999 DEBT SERVICE REVENUE									
481180 INTEREST DEBT SERVICE INVESTME	-55,338	-11,032	-1,133	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,396,456	-1,361,089	-1,381,218	0	0	0	0	0	0
492200 TRANSFER FROM SPECIAL REVENUE	-135,136	-99,632	-103,478	0	0	0	0	0	0
TOTAL DEBT SERVICE REVENUE	-1,586,930	-1,471,754	-1,485,828	0	0	0	0	0	0
50999800 DEBT SERVICE FUND									
561000 PRINCIPAL REDEMPTION	1,755,000	1,790,000	1,825,000	0	0	0	0	0	0
562000 INTEREST EXPENSE	107,875	72,775	37,094	0	0	0	0	0	0
TOTAL DEBT SERVICE FUND	1,862,875	1,862,775	1,862,094	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-1,586,930	-1,471,754	-1,485,828	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,862,875	1,862,775	1,862,094	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	275,945	391,021	376,266	0	0	0	0	0	

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

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
Highway (Enterprise Fund)				
2023	1,765,000	2,026,666	3,791,666	43,235,000
2024	1,835,000	1,298,500	3,133,500	41,400,000
2025	1,890,000	1,242,625	3,132,625	39,510,000
2026	1,950,000	1,185,025	3,135,025	37,560,000
2027	2,010,000	1,125,625	3,135,625	35,550,000
2028-2032	11,000,000	4,672,175	15,672,175	24,550,000
2033-2037	12,790,000	2,884,738	15,674,738	11,760,000
2038-2041	11,760,000	772,669	12,532,669	0

Health Care Center (Enterprise Fund)

2023	935,000	153,850	1,088,850	5,085,000
2024	995,000	124,500	1,119,500	4,150,000
2025	1,020,000	94,650	1,114,650	3,155,000
2026	1,050,000	64,050	1,114,050	2,135,000
2027	1,085,000	32,550	1,117,550	1,085,000
2028-2032	0	0	0	0
2033-2037	0	0	0	0
2038-2041	0	0	0	0

Total

2023	2,700,000	2,180,516	4,880,516	48,320,000
2024	2,830,000	1,423,000	4,253,000	45,550,000
2025	2,910,000	1,337,275	4,247,275	42,665,000
2026	3,000,000	1,249,075	4,249,075	39,695,000
2027	3,095,000	1,158,175	4,253,175	36,635,000
2028-2032	11,000,000	4,672,175	15,672,175	24,550,000
2033-2037	12,790,000	2,884,738	15,674,738	11,760,000
2038-2041	11,760,000	772,669	12,532,669	0

The Highway budget includes repayment of \$45,000,000 of general obligation bonds issued April 5, 2022 for construction and equipping of replacement Highway facilities.

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.

Both Highway and Health Care Center are accounted for as enterprise funds, so debt issuance and repayment is recorded in those funds, not the Debt Service fund.

Future Debt Plans

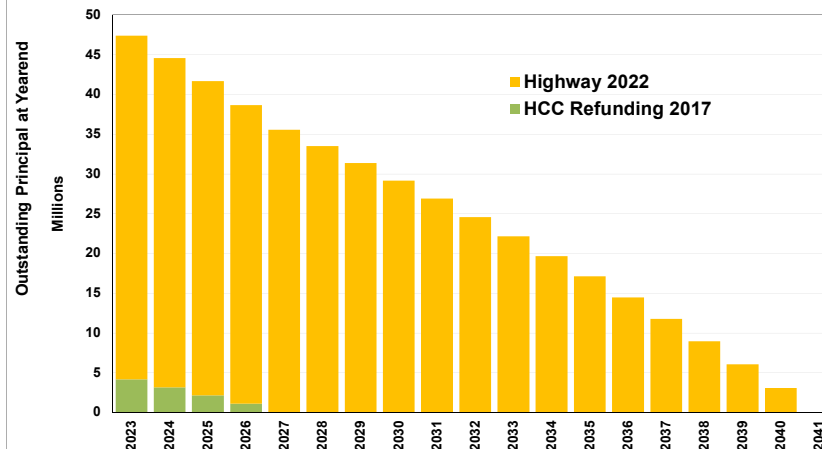
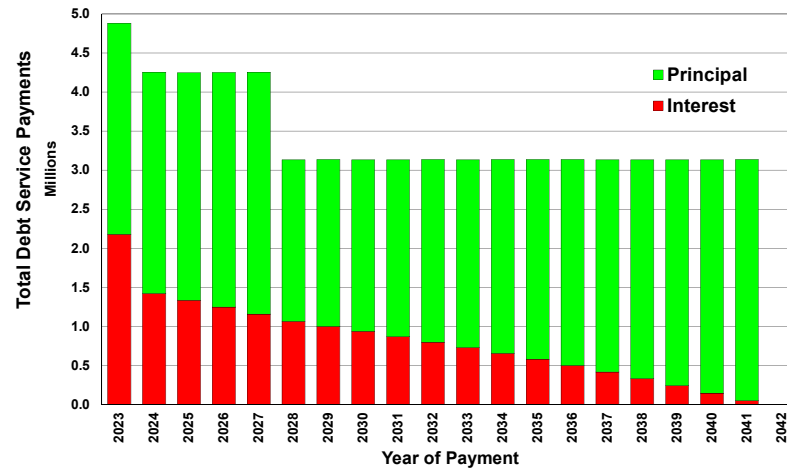
At this time, there are no specific projects planned that would require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

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		<u>\$9,884,832,100</u>
5% Debt Limitation	100.00%	\$494,241,605
Outstanding General Obligation Debt at 1/1/2023	10.13%	<u>\$50,085,000</u>
Remaining Debt Margin	89.87%	<u>\$444,156,605</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Bonds			
Purpose:	Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000				Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000				Highway Department Facility \$45,000,000			
Dated:	April 20, 2017				July 30, 2019				April 5, 2022			
Original Issue \$:	\$5,080,000				\$2,665,000				\$45,000,000			
Moody's Rating:	Aa1				Aa1				Aa1			
Principal Due:	October 1				October 1				April 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2025 at par				Noncallable				April 1, 2031 at par			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Highway			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2017		67,598		67,598				0				0
2018	25,000	151,150	2.000% *	176,150				0				0
2019	25,000	150,650	2.000% *	175,650				0				0
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308				0
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200				0
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950				0
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	1,765,000	2,026,666	3.000% *	3,791,666
2024	995,000	124,500	3.000% **	1,119,500				0	1,835,000	1,298,500	3.000% *	3,133,500
2025	1,020,000	94,650	3.000% **	1,114,650				0	1,890,000	1,242,625	3.000% *	3,132,625
2026	1,050,000	64,050	3.000% **	1,114,050				0	1,950,000	1,185,025	3.000% *	3,135,025
2027	1,085,000	32,550	3.000% **	1,117,550				0	2,010,000	1,125,625	3.000% *	3,135,625
2028									2,070,000	1,064,425	3.000% *	3,134,425
2029									2,135,000	1,001,350	3.000% *	3,136,350
2030									2,195,000	936,400	3.000% *	3,131,400
2031									2,265,000	869,500	3.000% *	3,134,500
2032									2,335,000	800,500	3.000% *	3,135,500
2033									2,405,000	729,400	3.000% *	3,134,400
2034									2,480,000	656,125	3.000% *	3,136,125
2035									2,555,000	580,600	3.000% *	3,135,600
2036									2,635,000	501,103	3.125%	3,136,103
2037									2,715,000	417,509	3.125%	3,132,509
2038									2,800,000	331,338	3.125%	3,131,338
2039									2,890,000	242,431	3.125%	3,132,431
2040									2,985,000	148,769	3.250% **	3,133,769
2041									3,085,000	50,131	3.250% **	3,135,131
Totals	5,080,000	1,282,748	2.990%	6,362,748	2,665,000	300,658	4.911%	2,965,658	45,000,000	15,208,022	3.101%	60,208,022

* Indicates the lowest interest rate for each issue.

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

Callable maturities

General Government

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

FUNCTIONAL AREA MISSION STATEMENT

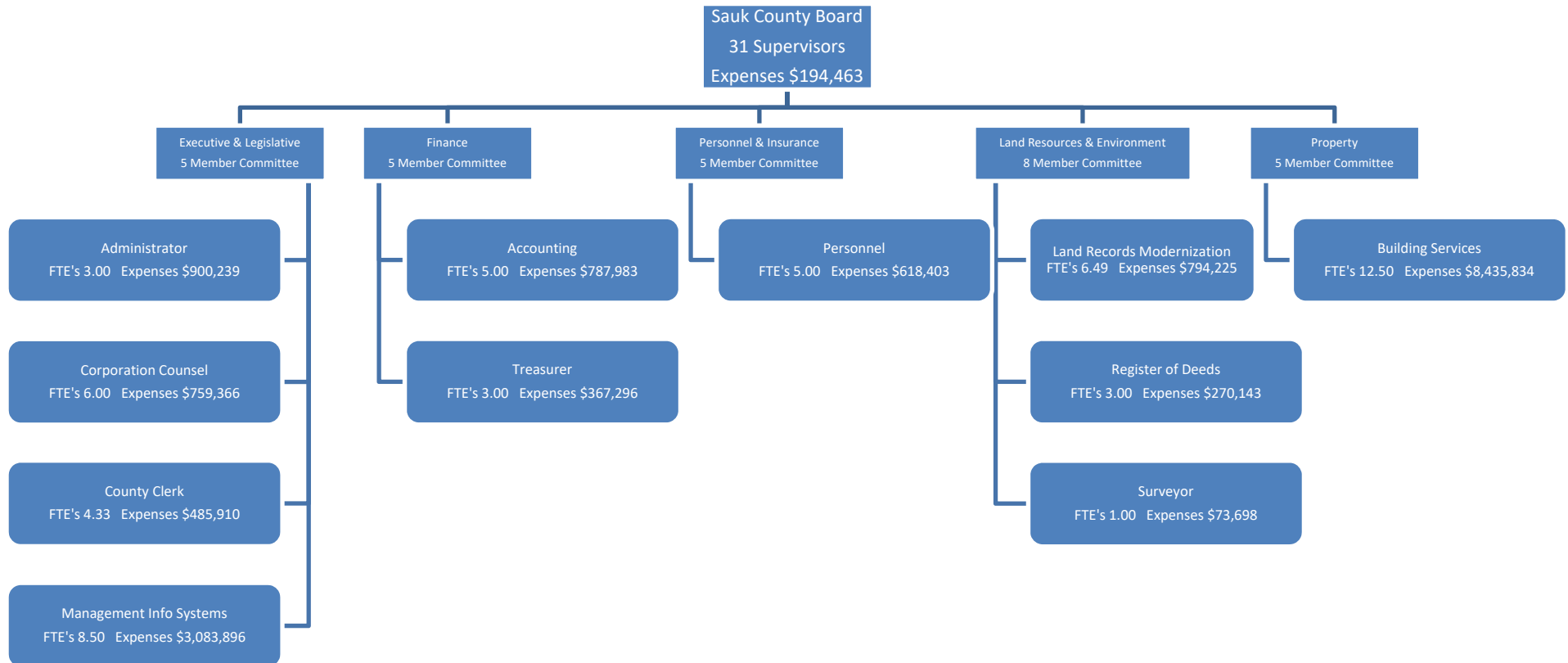
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

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

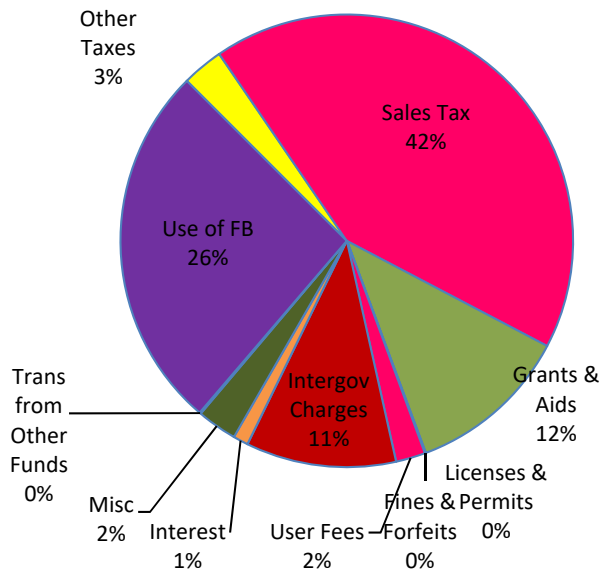


General Government

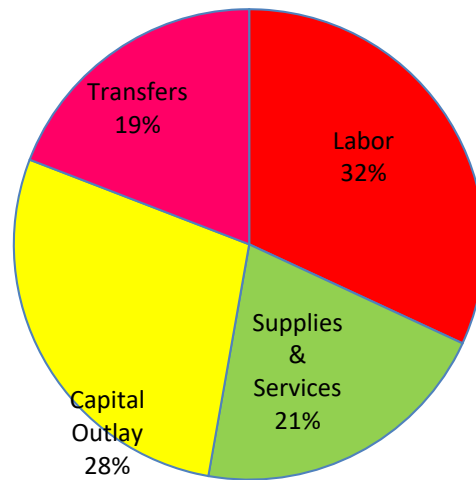
Significant Changes in the General Government Function for 2023

- 2023 sales tax revenue projections are increased by \$1,117,274 to \$10,600,000. This is a cautious estimate based on the use of Forward Analytics (Wisconsin Counties Association).
- Transfers to other funds increased by \$3,069,220 to \$4,097,893 due to the 2022 debt for the construction of the new Highway facilities, debt payments begin in 2023.
- The 2023 budget includes expenditure of \$5,434,540 of American Rescue Plan Act funds, much of which for broadband expansion, economic development and county facility remodel.
- Interest on invested funds is expected to increase by \$113,700 to \$270,700 in the Treasurer's budget due to increasing interest rates. Conversely, interest and penalty collected on delinquent taxes is expected to remain steady at \$425,000.
- Two elections are anticipated in 2023, decreasing County Clerk expenditures by \$53,605 and tax levy by \$50,795.
- General Fund balance has been allocated for non- or rarely-recurring capital projects including: Remodeling to accommodate space needs and building security \$3,319,000; energy efficiency improvements \$674,000; Law Enforcement Center camera upgrades \$478,000; and roof replacement \$178,000.

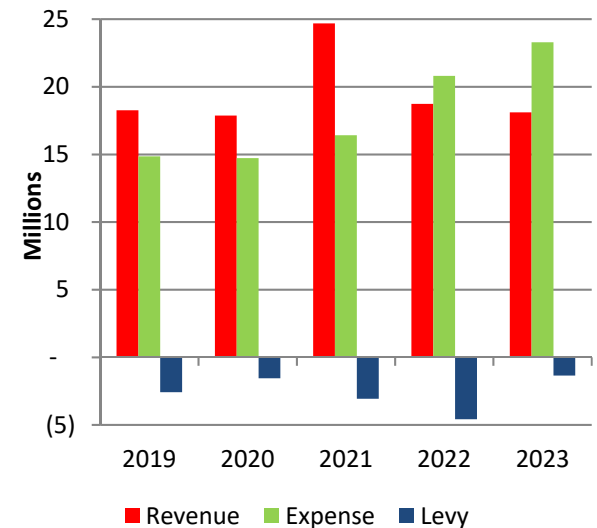
2023 Revenues by Category



2023 Expenses by Category



Revenue, Expense & Levy History



Accounting Department

Department Vision - Where the department would ideally like to be

The Accounting Department should be a data warehouse of historical financial information for the County's governmental operations. The Accounting Department should provide interested parties summaries of this data, either by analyzing the data within the Accounting Department or by teaching others to retrieve the data to analyze themselves. Having a strong base of historical information, the Accounting Department should develop models to make financial projections, thereby assisting decision-makers in determining current policies or actions. The Department should also focus on research and development of recommended policies, as well as implementation of accounting best practices.

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

To facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Sauk County Accounting Department provides financial expertise and leadership, maintains financial records, satisfies the County's financial obligations, and prepares managerial, financial and agency reports. To serve County Board Supervisors, managers, citizens, other governmental units, and funding agencies through consultation and information dissemination, maintenance of an accounting system according to established accounting principles, and coordination of budget preparation and implementation.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

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

General Government - Placemaking and economic development

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The County is in compliance with financial reporting requirements	Number of audit findings issued	Number of new and recurring audit findings is less than three	7/31/2023
More efficient and transparent recording and processing of timekeeping for employees	Timekeeping system implemented	Refinement 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.	3/31/2023
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	12/31/2023
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	12/31/2023
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	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget	FTE's	Key Outcome Indicator(s)
Finance	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff and elected officials on accounting and financial matters. Recommend new or updated County financial policies to the Finance Committee and County Board. Review and update accounting processes.		User Fees	\$0	0.30
			Use of Fund Balance		
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$39,086	
			Operating Expenses	\$10,100	
			TOTAL EXPENSES	\$49,185	
			COUNTY LEVY	\$49,185	

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 \$206,465 \$132,243 \$338,708 \$337,858	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 Grants TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$3,189 \$10,000 \$13,189 \$86,528 \$28,356 \$114,884 \$101,695	0.80	
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 \$84,904 \$8,666 \$93,570 \$93,570	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 \$114,454 \$77,182 \$191,636 \$191,636	1.00	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	\$14,039 \$787,983 \$773,944	5.00	

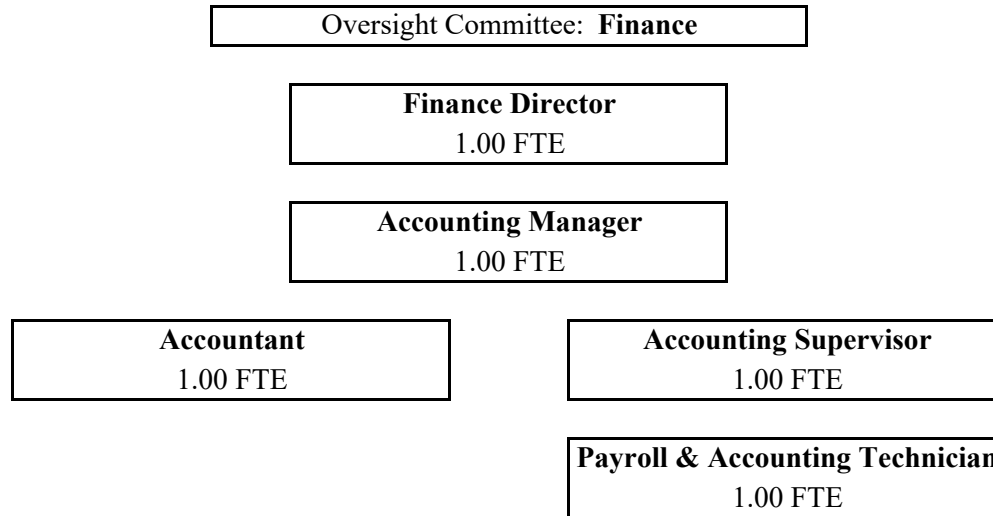
Output Measures - How much are we doing?

Description	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,578 100%	8,600 100%	8,800 100%	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	223 1%	192 1%	250 1%	250 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,615 99%	17,228 99%	18,500 99%	18,500 99%
W2's issued to employees	855	819	850	850

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

Description	What do the results mean?	2020 Actual	2021 Actual	2022 Estimate	2023 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 2020 budget 79 of 81, or 98%	Yes, for 2021 budget 86 of 87, or 99%	Yes, for 2022 budget 79 of 81, or 98%	Yes, for 2023 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 2019 audit	2 Findings for 2020 audit	2 Findings for 2021 audit	0 Findings for 2022 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 2020 financial statements	Yes, for 2021 financial statements	Yes, for 2022 financial statements	Yes, for 2023 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.	No debt issued or refunded in 2020. Maintain Aa1 rating.	No debt issued or refunded in 2021. Maintain Aa1 rating.	Issued debt in 2022. Maintain Aa1 rating.	No debt issued or refunded in 2023. Maintain Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	Department is meeting deadlines	0, and \$0	0, and \$0	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	0 for 2019 audit	0 for 2020 audit	0 for 2021 audit	0 for 2022 audit

Accounting



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.50	0.00	0.00	0.00	0.00
FTE Balance	5.00	5.00	5.00	5.00	5.00

ACCOUNTING

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Tax Levy	708,695	650,103	754,087	800,710	800,710	773,944
Grants & Aids	0	2,139	0	0	0	10,000
Intergovernmental	3,784	3,128	2,736	4,243	4,243	4,039
Use of Fund Balance	0	0	30,082	150,591	14,913	0

Total Revenues	712,479	655,370	786,905	955,544	819,866	787,983
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Expenses

Labor	365,239	326,363	388,609	401,707	387,874	389,157
Labor Benefits	132,291	114,717	147,825	156,511	148,951	142,279
Supplies & Services	213,161	210,966	250,471	397,326	283,041	256,547
Addition to Fund Balance	1,788	3,324	0	0	0	0

Total Expenses	712,479	655,370	786,905	955,544	819,866	787,983
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Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(26,766)	-3.34%	None	0	0
10,000	0.00%			
(204)	-4.81%	2023 Total	0	0
(150,591)	-100.00%			
(167,561)	-17.54%	2024	0	0
		2025	0	0
		2026	0	0
		2027	0	0
(167,561)	-17.54%			

2023 Highlights & Issues on the Horizon

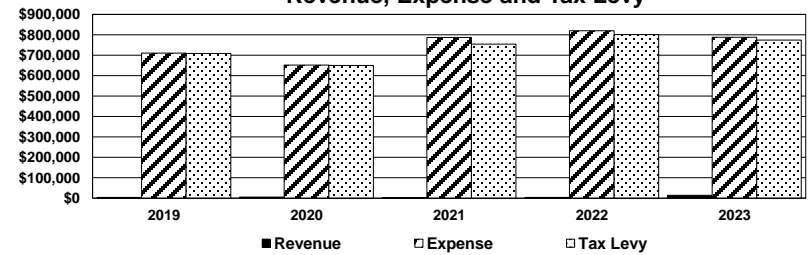
2023 Will include contracted consulting services for American rescue Plan Act (ARPA) related to County's design, implementation and administration of County programs funded by ARPA.

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.

The implementation of centralized timekeeping and human resources systems was completed in 2022.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10007 ACCOUNTING REVENUE									
411100 GENERAL PROPERTY TAXES	-708,695	-650,103	-754,087	-400,355	-800,710	-800,710	-800,710	-773,944	-26,766
424296 ROUTES TO RECOVERY COVID	0	-2,139	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	0	0	-10,000	10,000
451100 ADMINISTRATIVE FEES	-1,448	-1,449	-1,116	-450	-850	-850	-850	-850	0
474610 CSA CONTRACT	-2,336	-1,679	-1,620	-985	-3,393	-3,393	-3,393	-3,189	-204
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-150,591	0	0	-150,591
TOTAL ACCOUNTING REVENUE	-712,479	-655,370	-756,823	-401,790	-804,953	-955,544	-804,953	-787,983	-167,561
10007150 ACCOUNTING									
511100 SALARIES PERMANENT REGULAR	363,515	322,368	387,056	192,051	400,196	400,196	386,074	388,118	-12,078
511200 SALARIES-PERMANENT-OVERTIME	184	0	356	0	211	211	1,200	219	8
511900 LONGEVITY-FULL TIME	1,540	1,080	1,198	0	1,300	1,300	600	820	-480
512100 WAGES-PART TIME	0	2,915	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	26,138	23,530	27,798	13,733	30,731	30,731	29,626	29,771	-960
514200 RETIREMENT-COUNTY SHARE	23,958	21,776	26,212	12,483	26,111	26,111	26,141	26,463	352
514400 HEALTH INSURANCE COUNTY SHARE	81,881	69,079	93,327	46,968	99,196	99,196	92,793	85,654	-13,542
514500 LIFE INSURANCE COUNTY SHARE	112	96	162	112	192	192	120	158	-34
514600 WORKERS COMPENSATION	203	236	326	135	281	281	271	233	-48
520900 CONTRACTED SERVICES	66,785	71,874	66,666	14,425	79,050	79,050	73,001	87,960	8,910
522500 TELEPHONE	127	137	93	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	521	548	409	638	800	800	800	800	0
531200 OFFICE SUPPLIES AND EXPENSE	2,252	2,720	2,444	2,324	3,750	3,750	3,750	3,750	0
531300 PHOTO COPIES	333	307	453	0	400	400	400	400	0
531500 FORMS AND PRINTING	608	642	0	547	800	800	800	800	0
531800 MIS DEPARTMENT CHARGEBACKS	140,952	133,463	178,888	175,689	159,580	310,171	202,508	160,482	-149,689
532200 SUBSCRIPTIONS	260	260	287	287	300	300	287	300	0
532400 MEMBERSHIP DUES	447	472	670	670	680	680	670	680	0
532500 SEMINARS AND REGISTRATIONS	280	295	408	0	750	750	500	750	0
532600 ADVERTISING	160	142	154	0	175	175	175	175	0
533200 MILEAGE	422	107	0	66	400	400	100	400	0
533500 MEALS AND LODGING	16	0	0	0	50	50	50	50	0
TOTAL ACCOUNTING	710,691	652,046	786,905	460,127	804,953	955,544	819,866	787,983	-167,561
TOTAL DEPARTMENT REVENUE	-712,479	-655,370	-756,823	-401,790	-804,953	-955,544	-804,953	-787,983	-167,561
TOTAL DEPARTMENT EXPENSE	710,691	652,046	786,905	460,127	804,953	955,544	819,866	787,983	-167,561
-ADDITION TO / USE OF FUND BALANCE	-1,788	-3,324	30,082	58,337	0	0	14,913	0	

Administrator

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - 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

Administrator

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a communication strategy and provide regular updates. 2. Progress made on updating policies and procedures. 3. Programmatic review that leads to measurable outcomes. 4. Better understanding of policies and procedures by County Board and employees.	1. Standardize processes and practices to improve communication between departments, oversight committees and the full board; Improve reports given to the board to better anticipate questions and concerns. 2. Facilitate conversations regarding personnel policies and practices. 3. Build and maintain an atmosphere of trust and respect for staff and board members. Recognizing that the chief function of local government is to serve the best interest of all constituents. 4. Encourage innovation and creativity to improve services and increase efficiencies in the delivery of programming. 5. Clarify and distinguish roles and expectations and serve as mentor. Maintaining a continuous, objective and creative attitude while advocating for department heads and staff.	12/31/23 and beyond Continual evaluation and improvement
Development of county wide strategic plan	1.Revise and update County strategic plan to ensure all department goals and objectives fit under the county wide strategic plan umbrella throughout 2023 and beyond	1. Develop a strategic plan for the county functions, laying out our goals for 2-5-10 years. 2. Ensuring goals and objectives are current.	12/31/23 and beyond Continual evaluation and improvement
Increase value of economic development	1. Collaborate with businesses, associations & municipalities to best serve all industries for enhanced ED growth 2. Increase amount of development funds to Sauk County 3. Increase amount of ED business engagement across the County	1. Develop a strategic plan for current status of County economic development indicators 2. Promote economic development programs from local, State and Federal agencies 3. Collaborate to re-establish an enhanced regional economic development consortium 4. Provide and promote insights from economic development strategic plan to engaged partners 5. Move Great Sauk Trail beyond Badger Army Ammunition Plant grounds	12/31/2023 and beyond
Expand branded community development (placemaking)	1. Enhance and grow "Land Made" Sauk County Brand 2. Provide and promote County products and services to Sauk municipalities 3. Review place plan strategies	1. Direct and engage with marketing firm for enhanced brand awareness and revenue growth across all channels 2. Provide development/marketing support to all County departments 3. Develop a strategy to dynamically communicate County assets and programs to Sauk municipalities	12/31/2023 and beyond

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		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	\$75,000	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.
			Misc Revenues	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$75,000		
			Wages & Benefits	\$232,280		
			Operating Expenses	\$82,842		
			TOTAL EXPENSES	\$315,122		
			COUNTY LEVY	\$240,122		

Administrator

Economic Development	<p>Support County economic and community development initiatives. Help identify, study, and recommend policies and programs that address identified issues. Collaborate with local, regional and state business associations, providing greater level of service to our existing and future businesses and residents. Develop opportunities to encourage local knowledge sharing and strengthen/develop business relationships.</p> <p>Identify eligible projects that would qualify for PACE funding and promote benefits of the program. The PACE program is designed to enable property owners to obtain low-cost, long-term loans for energy efficiency, renewable energy, and water conservation improvements. The result is improved business profitability, an increase in property value, and enhanced sustainability.</p> <p>Increase opportunities for low to moderate income residents' access to fresh produce and mitigate any increase in food security as a result of COVID. Expand opportunities for education related to sustainable agriculture production and the use of whole food to promote public health and food resiliency. Promote opportunities that allow people to gain exposure to how food is produced and encourage them to learn how to utilize whole food products. Promote the further development of a regional supply chain between producers and consumers.</p>		Misc Revenues	\$50,763	1.20	<p>Development of new business, and assistance for existing business.</p> <p>Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures.</p> <p>Promotion of a local agriculture Community connecting local producers to consumers by providing healthy alternatives and education for low-moderate income families.</p>
			Grants	\$445,000		
			TOTAL REVENUES	\$495,763		
			Wages & Benefits	\$134,797		
			Operating Expenses	\$450,320		
			TOTAL EXPENSES	\$585,117		
			COUNTY LEVY	\$89,354		
			TOTAL REVENUES	\$570,763		
Totals			TOTAL EXPENSES	\$900,239	3.00	
			COUNTY LEVY	\$329,476		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Number of Department Head Meetings Held	12	12	12
Dollars leveraged through grant funding	n/a	1:1	1:1
Number of community events and programs sponsored/developed	n/a	6	10
Number of Business support events	n/a	4	10
Number of business startups	n/a	7 Businesses	6 Businesses

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
New Business development contacts, assist existing business development	Results in new or retained jobs and new or retained tax revenue.	n/a	7 Businesses	35 Businesses
Assistance to local businesses with PACE funding	Increase the number of businesses accessing PACE funding for Energy efficiency	n/a	5 Businesses	5 Businesses
Leverage ARPA funding to increase tourism dollars spent in Sauk County	Develop annual marketing and communication budget to promote tourism and attractions to increase sales tax	n/a	\$300,000	\$600,000
Leverage ARPA funding to attract new business to Sauk County	Through the marketing and communication plan, attract new business to Sauk County	n/a	5 Businesses	2 Businesses

Administrator

Oversight Committee: **Executive & Legislative**

Administrator

1.00 FTE

**Sauk County
Department Heads**

Administrative Specialist

1.00 FTE

**Community Development
Coordinator**

1.00 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.20	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATOR											
<u>Revenues</u>											
Tax Levy	261,027	387,061	296,266	322,477	322,477	329,476	6,999	2.17%	None	0	0
Grants & Aids	12,000	16,000	10,000	1,825,000	1,430,000	520,000	(1,305,000)	-71.51%			
User Fees	0	0	0	0	807	0	0	0.00%			
Intergovernmental	1,032	0	0	0	0	0	0	0.00%	2023 Total	0	0
Donations	0	0	58,235	0	0	0	0	0.00%			
Interest	0	19,935	41,434	18,945	21,945	17,649	(1,296)	-6.84%			
Miscellaneous	0	25,255	326,937	31,818	36,818	33,114	1,296	4.07%	2024	0	0
Use of Fund Balance	140,357	120,317	0	183,300	31,484	0	(183,300)	-100.00%	2025	0	0
									2026	0	0
Total Revenues	414,416	568,568	732,872	2,381,540	1,843,531	900,239	(1,481,301)	-62.20%	2027	0	0
<u>Expenses</u>											
Labor	234,350	157,565	228,446	262,382	205,277	278,743	16,361	6.24%			
Labor Benefits	73,554	52,445	82,767	98,080	63,648	88,334	(9,746)	-9.94%			
Supplies & Services	106,512	358,558	295,118	2,021,078	1,574,606	533,162	(1,487,916)	-73.62%			
Addition to Fund Balance	0	0	126,541	0	0	0	0	0.00%			
Total Expenses	414,416	568,568	732,872	2,381,540	1,843,531	900,239	(1,481,301)	-62.20%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

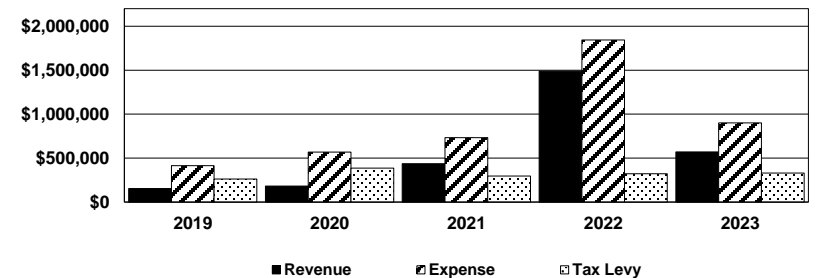
American Rescue Plan Act (ARPA) funds totaling \$1,815,000 are planned for multiple uses in the 2022 and 2023 budget. \$1,370,000 was spend in 2022 and the remaining \$445,000 in 2023, with an additional \$65,000 being allocated for an economic impact study.

\$80,000	Training Center
\$250,000	Broadband
\$50,000	Branding and marketing
\$15,000	Leadership
\$50,000	Countywide
\$65,000	Economic development impact

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.

This disconnect requires that we continually prioritize and be forward thinking. In addition, a positive work place with strong values will be needed to equip department managers to provide the needed services.

Revenue, Expense and Tax Levy Five Year Trend



Fund: GENERAL FUND									\$ Change
Department: ADMINISTRATOR	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10024 ADMINISTRATOR									
411100 GENERAL PROPERTY TAXES	-261,027	-387,061	-296,266	-161,239	-322,477	-322,477	-322,477	-329,476	6,999
422160 HO-CHUNK GAMING GRANT	-12,000	-16,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	-175,600	-1,815,000	-1,815,000	-1,370,000	-510,000	-1,305,000
424314 ECONOMIC DEVELOPMENT GRANT	0	0	0	-50,000	0	0	-50,000	0	0
452060 MISCELLANEOUS REVENUES	0	0	0	0	0	0	-807	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-1,032	0	0	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	0	-19,935	-38,634	-11,797	-18,945	-18,945	-21,945	-17,649	-1,296
481430 LATE FEES	0	0	-2,800	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	0	-25,255	-326,937	-19,659	-31,818	-31,818	-36,818	-33,114	1,296
485080 DONATIONS	0	0	-58,235	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-183,300	0	0	-183,300
TOTAL ADMINISTRATOR	-274,059	-448,251	-732,872	-428,295	-2,198,240	-2,381,540	-1,812,047	-900,239	-1,481,301
10024142 ADMINISTRATOR									
511100 SALARIES PERMANENT REGULAR	234,350	80,513	160,506	67,606	168,908	168,908	140,757	172,000	3,092
511900 LONGEVITY-FULL TIME	0	0	0	0	0	0	0	54	54
512100 WAGES-PART TIME	0	0	0	2,257	0	0	2,257	0	0
514100 FICA & MEDICARE TAX	17,086	6,044	11,773	5,009	12,921	12,921	10,768	13,160	239
514200 RETIREMENT-COUNTY SHARE	15,372	4,921	10,826	4,355	10,979	10,979	9,149	11,700	721
514400 HEALTH INSURANCE COUNTY SHARE	40,090	10,312	32,665	15,705	35,711	35,711	30,000	35,139	-572
514500 LIFE INSURANCE COUNTY SHARE	44	24	122	70	122	122	122	122	0
514600 WORKERS COMPENSATION	962	59	134	82	118	118	118	103	-15
520900 CONTRACTED SERVICES	0	101,944	0	0	50,000	50,000	0	50,000	0
521313 ECONOMIC DEVELOPMENT	1,222	0	0	0	0	0	0	0	0
521314 COMMUNITY DEVELOPMENT GRANTS	50,250	0	0	0	0	0	0	0	0
521315 YOUNG PROFESSIONALS	5,000	0	0	0	0	0	0	0	0
521316 TOURISM	14,750	0	0	0	0	0	0	0	0
522500 TELEPHONE	1,365	778	596	301	550	550	550	550	0
531100 POSTAGE AND BOX RENT	133	16	8	3	30	30	30	30	0
531200 OFFICE SUPPLIES AND EXPENSE	487	1,255	394	337	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	7,980	10,391	7,453	2,645	2,881	2,881	2,881	3,062	181
532400 MEMBERSHIP DUES	1,561	198	0	0	1,500	1,500	1,500	1,200	-300
532500 SEMINARS AND REGISTRATIONS	8,399	150	175	175	1,000	1,000	800	750	-250
532801 STAFF DEVELOPMENT	0	1,250	0	0	15,000	15,000	0	15,000	0
533030 COMMUNITY EVENTS	11,993	18,751	9,582	0	10,000	10,418	10,000	10,000	-418
533200 MILEAGE	2,453	278	789	154	1,400	1,400	1,000	1,400	0
533500 MEALS AND LODGING	919	0	148	0	800	800	0	600	-200
TOTAL ADMINISTRATOR	414,416	236,886	235,172	98,698	312,170	312,588	210,182	315,120	2,532

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: ADMINISTRATOR	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2022
				Actual	Adopted	Budget		Amended To
					Budget			2023
10024684 ECONOMIC DEVELOPMENT								
511100 SALARIES PERMANENT REGULAR	0	77,052	67,940	13,431	93,394	93,394	62,263	106,683
511900 LONGEVITY-FULL TIME	0	0	0	0	80	80	0	6
514100 FICA & MEDICARE TAX	0	5,494	4,851	974	7,151	7,151	4,767	8,163
514200 RETIREMENT-COUNTY SHARE	0	5,201	4,537	869	6,076	6,076	4,050	7,255
514400 HEALTH INSURANCE COUNTY SHARE	0	19,373	17,039	2,614	23,807	23,807	4,150	11,471
514500 LIFE INSURANCE COUNTY SHARE	0	11	20	16	24	24	24	115
514600 WORKERS COMPENSATION	0	1,006	800	97	1,171	1,171	500	1,106
520100 CONSULTANT AND CONTRACTUAL	0	0	166,899	84,188	0	0	0	0
521313 ECONOMIC DEVELOPMENT	0	4,693	0	175,600	1,750,000	1,932,882	1,553,300	445,000
521314 COMMUNITY DEVELOPMENT GRANTS	0	95,284	108,235	0	0	0	0	0
522500 TELEPHONE	0	175	790	128	200	200	133	200
526100 NON-DEPARTMENT APPROPRIATION	0	122,744	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	0	0	0	25	25	20	25
531200 OFFICE SUPPLIES AND EXPENSE	0	296	0	22	75	75	75	75
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	3,392	3,392	3,392	3,595
532500 SEMINARS AND REGISTRATIONS	0	145	0	240	250	250	250	500
533200 MILEAGE	0	209	48	0	300	300	300	600
533500 MEALS AND LODGING	0	0	0	0	125	125	125	325
TOTAL ECONOMIC DEVELOPMENT	0	331,683	371,160	278,180	1,886,070	2,068,952	1,633,349	585,119
TOTAL DEPARTMENT REVENUE	-274,059	-448,251	-732,872	-428,295	-2,198,240	-2,381,540	-1,812,047	-900,239
TOTAL DEPARTMENT EXPENSE	414,416	568,569	606,331	376,878	2,198,240	2,381,540	1,843,531	900,239
-ADDITION TO / USE OF FUND BALANCE	140,357	120,318	-126,541	-51,417	0	0	31,484	0

Building Services

Department Vision - Where the department would ideally like to be

Facilities radiate a professional appearance both inside and out.

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Specific Strategic Issues Addressed

Energy savings / lower carbon footprint

Broadband

Cooperation

Emergency response/preparedness

Security in buildings and for employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Fuel Tank Storage - Maintain compliance	Pass inspections permits are maintained	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2023
Upkeep of Facilities Interior Maintenance - Maintain clean and professional looking facilities	Complaints on services provided, work orders handle quickly, efficient and fiscally responsible	Continue work on major repair/refurbishment projects that have been identified.	12/31/2023
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2023
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the systems	Update tower, radio and fiber systems as needed to keep current.	12/31/2023
Utilities - Effectively manage facility usage	Implementation/Tracking of green projects (i.e.. Lighting, digital controls, implement alternate energy sources-solar) keep or reduce energy usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2023
Utilities - Changes to Exterior lighting of Facility	All Exterior lighting at the facility will be changed from HID to LED	All parking lot and Exterior wall packs will be converted to LED from their current HID.	12/31/2023
Vending - Maintain minimal vending	Maintain a zero impact on the levy, revenues equal or exceed expenses	Evaluate the needs of the buildings to determine needed changes.	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$55,545	0.55	
			TOTAL REVENUES	\$55,545		
			Wages & Benefits	\$37,396		
			Operating Expenses	\$18,148		
			TOTAL EXPENSES	\$55,544		
			COUNTY LEVY	(\$1)		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	\$694,686	0.35	
			TOTAL EXPENSES	\$694,686		
			COUNTY LEVY	\$694,686		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$130,500	10.45	Work orders and Maintenance cost per square foot
			Grants	\$0		
			TOTAL REVENUES	\$130,500		
			Wages & Benefits	\$812,744		
			Operating Expenses	\$518,587		
			TOTAL EXPENSES	\$1,331,331		
COUNTY LEVY	\$1,200,831					
Communications	Maintain of infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	User Fees	\$500	1.15	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Grants	\$0		
			Rent	\$544,600		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$545,100		
			Wages & Benefits	\$139,312		
			Operating Expenses	\$212,563		
			TOTAL EXPENSES	\$351,875		
			COUNTY LEVY	(\$193,225)		

Building Services

Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds	\$110,000	Grants	\$650,000	12.50	
	Tuck pointing / Caulking of Facilities - \$1,959 carryforward and \$30,000 levy	\$31,959	Use of Fund Balance	\$594,500		
	Facility Renovations & Security - Carryforward \$2,593,772	\$2,593,772	Use of Carryforward	\$4,632,897		
	Courtroom Video Arraignment Upgrade - Carryforward \$9,832, \$50,000 new fund balance	\$59,832	TOTAL REVENUES	\$5,877,397		
	Implement Energy Cost Saving Measures - \$449,287 carryforward, \$225,000 general fund balance	\$674,287	Wages & Benefits	\$0		
	Rebuild West Square Cooling Tower - Levy	\$80,000	Operating Expenses	\$6,002,397		
	Refurbish Historic Courthouse Clock - General fund balance	\$175,000	TOTAL EXPENSES	\$6,002,397		
	Communications Upgrades - \$495,897 carryforward and \$50,000 levy	\$545,897	COUNTY LEVY	\$125,000		
	Dispatch Center Radio Console Replacement - \$180,000 carryforward and \$30,000 levy	\$210,000				
	Fiber Locating Post Replacement - American Rescue Plan Act funds	\$100,000				
	Replace roofs on West Square, Courthouse and Human Services - Carryforward funds	\$178,445				
	LEC Carpet Replacement - Carryforward funds	\$37,665				
	LEC Kitchen Equipment Replacement - Carryforward funds	\$38,040				
	LEC Chiller Rebuild	\$60,000				
	LEC Video Camera Upgrades - Carryforward funds	\$478,000				
Totals	Carpet Replacement - Levy	\$50,000	TOTAL REVENUES	\$6,608,542		
	Mail Machine replacement - Levy	\$14,500	TOTAL EXPENSES	\$8,435,834		
	Courthouse and West Square Building Office Remodel - American Rescue Plan Act funds	\$550,000	COUNTY LEVY	\$1,827,292		
	Vehicle Replacement - Levy	\$50,000				

Output Measures - How much are we doing?				
Description	2021 Actual	2022 Estimate	2023 Budget	
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2076 Work Orders	2200 Work Orders	2200 Work Orders	
Number of pieces of mail processed	138,208	140,000	140,000	
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)	Continue lighting upgrades in all facilities, CH/HSR security upgrade, WS VFD upgrade complete, LEC boiler upgrade, LEC Mini-split AC unit upgrades (3)	CH & HSR HVAC controls Engineering, Security/Space Needs office upgrades, WS cooling tower rebuild, Remaining 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.	625 work orders, 5 fiber lease, 11 tower leases, Tactical channel installed	520 work orders, 5 fiber lease, 11 tower leases, New tower built at Tower rd. location, Dept radio inventory &	550 work orders, 5 fiber lease, 11 tower leases, Portable and Mobile radio upgrade	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 425,030. This cost does not include outlay / capital projects)	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$4.77	\$4.85	\$4.94
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable. All systems run 24/7/365 total runtime of 525,600 minutes.	Outages, equipment failures and coverage complaints would indicated that there are issues with the infrastructure requiring improvements or upgrades.	No outages on systems one fiber lease expired and not renewed	Minor outages for maintenance on fiber, Redundant fiber route added through new Highway facility	Minor outages for maintenance on fiber, one fiber lease added and one tower lease added

Building Services

Oversight Committee: Property

Facilities Director 1.00 FTE
--

Assistant Facilities Director 1.00 FTE
--

Program Coordinator 0.50 FTE *
--

Building Manager 2.00 FTE

Communications Technician 1.00 FTE
--

Building Maintenance Technician 4.00 FTE
--

Custodian 3.00 FTE

* Shared position with the Management Information Systems Department

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.50	-0.50	3.00	0.00	0.00
FTE Balance	10.00	9.50	12.50	12.50	12.50

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,165,603	2,026,312	1,728,497	1,615,793	1,615,793	1,827,292	211,499	13.09%	Courtroom Sound & Video Upgrade	59,832	0
Grants & Aids	0	253,862	57,534	814,168	575,000	650,000	(164,168)	-20.16%	Implement Energy Cost Saving	674,287	0
User Fees	6,425	4,058	3,894	5,000	3,000	3,000	(2,000)	-40.00%	Elevator Upgrades	110,000	0
Intergovernmental	42,890	48,912	62,008	52,702	52,702	56,045	3,343	6.34%	Facility Renovations- Space Needs	2,593,772	0
Rent	441,348	734,432	843,655	688,825	766,060	671,600	(17,225)	-2.50%	Tuckpointing & Caulking	16,959	15,000
Miscellaneous	95,748	83,875	971	500	600	500	0	0.00%	Replace Roofs	178,445	0
Use of Fund Balance	159,936	0	622,843	6,481,530	1,590,602	5,227,397	(1,254,133)	-19.35%	Vehicle Replacement	50,000	50,000
									Refurbish Historic Courthouse Clock	175,000	0
Total Revenues	2,911,951	3,151,451	3,319,402	9,658,518	4,603,757	8,435,834	(1,222,684)	-12.66%	Carpet Replacement	50,000	0
									West Square Cooling Tower Rebuild	80,000	0
<u>Expenses</u>									CH/WS Office Remodel ARPA	550,000	0
Labor	548,801	577,455	697,921	717,613	717,613	744,418	26,805	3.74%	Mail Machine Replacement	14,500	0
Labor Benefits	191,138	209,970	253,188	270,408	270,408	284,035	13,627	5.04%	Communications Upgrades	525,897	30,000
Supplies & Services	1,541,095	1,384,312	1,250,784	1,455,021	1,315,736	1,404,984	(50,037)	-3.44%	Dispatch Center - Radio Console	210,000	30,000
Capital Outlay	630,917	731,833	1,117,509	7,215,476	2,300,000	6,002,397	(1,213,079)	-16.81%	Fiber vault-locating	100,000	0
Addition to Fund Balance	0	247,881	0	0	0	0	0	0.00%	LEC Carpet Replacement	37,665	0
									LEC Kitchen Equipment	38,040	0
Total Expenses	2,911,951	3,151,451	3,319,402	9,658,518	4,603,757	8,435,834	(1,222,684)	-12.66%	Camera Upgrades	478,000	0
									LEC Chiller Rebuild	60,000	0
Beginning of Year Fund Balance					Included in General Fund Total				2023 Total	6,002,397	125,000
End of Year Fund Balance									2024	1,085,145	100,000
									2025	300,000	75,000
									2026	655,000	130,000
									2027	330,000	105,000

2023 Highlights & Issues on the Horizon

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

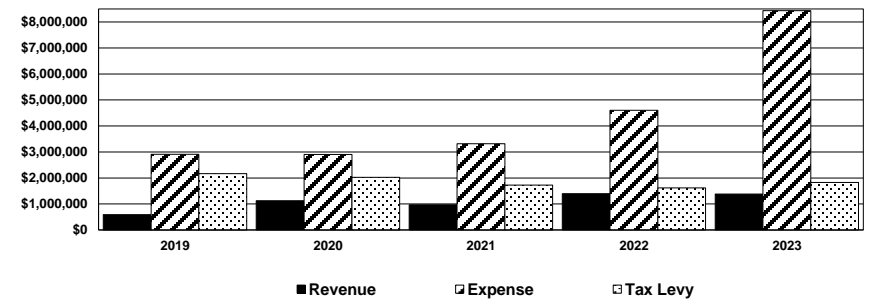
2023 budgeted capital outlay projects equal \$6 million, a decrease of \$1.2 million from 2022. American Rescue Plan Act (ARPA) funding is \$650,000.

The cost of utilities is increasing by nearly \$95,000 from previous years.

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



Fund: GENERAL FUND									\$ Change
Department: BUILDING SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10017 BUILDING SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-2,165,603	-2,026,312	-1,728,497	-807,896	-1,615,793	-1,615,793	-1,615,793	-1,827,292	211,499
424296 ROUTES TO RECOVERY COVID	0	-253,862	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	-57,534	-132,351	-814,168	-814,168	-575,000	-650,000	-164,168
472490 LOCAL GOVT/AGENCY PAYMENTS	-323	-684	-284	-240	-500	-500	-500	-500	0
474010 DEPARTMENTAL CHARGES	-42,567	-48,228	-61,724	-34,921	-52,202	-52,202	-52,202	-55,545	3,343
482100 RENT OF COUNTY BUILDINGS	-2,577	-170,605	-124,167	-59,129	-145,000	-145,000	-126,564	-127,000	-18,000
482470 RENT/LEASE - TOWER SPACE	-273,016	-350,639	-470,324	-245,135	-323,825	-323,825	-419,496	-319,600	-4,225
482480 RENT/LEASE - FIBER OPTICS	-165,755	-213,189	-249,164	-109,078	-220,000	-220,000	-220,000	-225,000	5,000
483700 VENDING MACHINE SALES	-6,425	-4,058	-3,894	-2,895	-5,000	-5,000	-3,000	-3,000	-2,000
484160 MISCELLANEOUS REVENUES	-1,146	-2,749	-971	-600	-500	-500	-600	-500	0
484175 FOCUS ON ENERGY	-94,602	0	0	0	0	0	0	0	0
484176 SOLAR UNDERPERFORMANCE REBATE	0	-1,724	0	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	0	-79,402	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-391,260	-391,260	0	-594,500	203,240
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-4,802,029	-6,090,270	0	-4,632,897	-1,457,373
TOTAL BUILDING SERVICES REVENUE	-2,752,014	-3,151,451	-2,696,560	-1,392,246	-8,370,277	-9,658,518	-3,013,155	-8,435,834	-1,222,684
10017110 BLDG SRVCS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	113,005	116,678	131,782	77,427	195,556	195,556	195,556	204,775	9,219
511900 LONGEVITY-FULL TIME	120	260	260	0	330	330	330	380	50
514100 FICA & MEDICARE TAX	8,033	8,345	9,445	5,580	14,985	14,985	14,985	15,694	709
514200 RETIREMENT-COUNTY SHARE	7,469	7,936	9,005	5,083	12,733	12,733	12,733	13,950	1,217
514400 HEALTH INSURANCE COUNTY SHARE	17,486	17,937	18,874	12,400	39,678	39,678	39,678	39,044	-634
514500 LIFE INSURANCE COUNTY SHARE	18	19	27	20	38	38	38	38	0
514600 WORKERS COMPENSATION	1,518	1,744	2,195	1,212	3,036	3,036	3,036	2,564	-472
520100 CONSULTANT AND CONTRACTUAL	45,242	0	0	0	0	0	0	0	0
522500 TELEPHONE	6,275	4,335	4,402	1,984	4,100	4,100	4,600	4,500	400
525010 RENOVATION/REFURBISHMENT	19,701	5,505	11,000	23,000	50,000	143,794	0	20,000	-123,794
525011 BUILDING SECURITY	24,008	7,792	4,543	1,072	5,000	5,000	5,000	5,000	0
531100 POSTAGE AND BOX RENT	45	55	101	68	336	336	336	360	24
531200 OFFICE SUPPLIES AND EXPENSE	269	208	246	173	650	650	650	500	-150
531800 MIS DEPARTMENT CHARGEBACKS	12,416	5,860	3,712	2,289	12,167	12,167	12,167	3,747	-8,420
532200 SUBSCRIPTIONS	0	0	0	0	100	100	100	100	0
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532800 TRAINING AND INSERVICE	390	279	327	147	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	1,668	2,267	2,934	1,357	3,000	3,000	3,000	3,000	0
533200 MILEAGE	0	0	607	0	200	200	0	200	0
533500 MEALS AND LODGING	0	0	0	0	200	200	0	200	0
581900 CAPITAL OUTLAY	318,160	296,053	719,541	805,331	4,389,335	5,070,874	1,625,000	4,538,295	-532,579

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				To 2023
TOTAL BLDG SRVCS ADMINISTRATION	575,822	475,272	919,001	937,143	4,733,544	5,508,877	1,919,309	4,854,447	-654,430
10017162 HS SERV/RDBGS/6TH STR									
511100 SALARIES PERMANENT REGULAR	0	0	0	20,693	47,107	47,107	47,107	48,631	1,524
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	1,007	1,007	1,007	1,041	34
511900 LONGEVITY-FULL TIME	0	0	0	0	220	220	220	240	20
514100 FICA & MEDICARE TAX	0	0	0	1,534	3,698	3,698	3,698	3,818	120
514200 RETIREMENT-COUNTY SHARE	0	0	0	1,345	3,142	3,142	3,142	3,394	252
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	3,845	7,690	7,690	7,690	7,567	-123
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	12	24	24	24	24	0
514600 WORKERS COMPENSATION	0	0	0	321	749	749	749	624	-125
520900 CONTRACTED SERVICES	27,926	28,325	10,016	5,128	17,000	17,000	17,000	17,000	0
522900 UTILITIES	21,681	23,308	22,509	11,347	21,500	21,500	21,500	25,000	3,500
523000 TRADE SERVICES	0	0	0	0	1,500	1,500	1,500	1,000	-500
531400 SMALL EQUIPMENT	280	200	0	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	-757	-327	580	398	796	796	796	1,154	358
533100 VEHICLE EXPENSES	946	184	1,248	47	2,500	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	5,728	6,789	3,652	1,653	6,000	6,000	6,000	6,000	0
551000 INSURANCE	1,519	1,555	1,582	1,654	1,800	1,800	1,654	1,755	-45
TOTAL HS SERV/RDBGS/6TH STR	57,323	60,035	39,586	47,978	114,983	114,983	114,837	119,998	5,015
10017163 HS-SHELTERED WORKSHOP									
523000 TRADE SERVICES	375	3,552	0	430	3,000	3,000	3,000	3,000	0
534000 OPERATING/MEETING SUPPLIES	84	473	0	0	500	500	500	500	0
551000 INSURANCE	3,146	3,219	3,305	3,403	3,750	3,750	3,750	3,750	0
TOTAL HS-SHELTERED WORKSHOP	3,604	7,244	3,305	3,833	7,250	7,250	7,250	7,250	0
10017180 POSTAGE METERING									
511100 SALARIES PERMANENT REGULAR	24,508	25,466	34,014	21,886	27,005	27,005	27,005	27,859	854
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	603	603	603	622	19
511900 LONGEVITY-FULL TIME	187	360	209	0	220	220	220	231	11
514100 FICA & MEDICARE TAX	1,835	1,915	2,529	1,619	2,129	2,129	2,129	2,196	67
514200 RETIREMENT-COUNTY SHARE	1,620	1,743	2,308	1,423	1,809	1,809	1,809	1,952	143
514400 HEALTH INSURANCE COUNTY SHARE	3,579	3,842	5,063	3,877	4,229	4,229	4,229	4,162	-67
514500 LIFE INSURANCE COUNTY SHARE	7	6	15	14	14	14	14	14	0
514600 WORKERS COMPENSATION	329	383	563	339	431	431	431	359	-72
520900 CONTRACTED SERVICES	8,246	9,439	13,855	4,108	9,000	9,000	9,000	10,200	1,200
524800 MAINTENANCE AGREEMENT	324	0	0	0	800	800	800	1,500	700
531100 POSTAGE AND BOX RENT	0	1,390	2,890	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	-351	566	580	355	711	711	711	1,198	487

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				Amended To
									2023
10017180 POSTAGE METERING									
534000 OPERATING/MEETING SUPPLIES	2,895	3,744	1,844	1,300	3,250	3,250	3,250	3,250	0
581900 CAPITAL OUTLAY	0	0	0	0	0	0	0	14,500	14,500
TOTAL POSTAGE METERING	43,179	48,856	63,870	34,921	52,201	52,201	52,201	70,043	17,842
10017182 GENERAL COUNTY BUILDINGS									
511100 SALARIES PERMANENT REGULAR	214,933	226,386	316,294	150,921	270,433	270,433	270,433	279,575	9,142
511200 SALARIES-PERMANENT-OVERTIME	91	87	740	527	4,491	4,491	4,491	4,641	150
511900 LONGEVITY-FULL TIME	473	360	571	0	620	620	620	669	49
512100 WAGES-PART TIME	1,028	4,582	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	30	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,625	16,505	22,870	10,887	21,079	21,079	21,079	21,794	715
514200 RETIREMENT-COUNTY SHARE	14,073	15,212	21,428	9,849	17,910	17,910	17,910	19,372	1,462
514400 HEALTH INSURANCE COUNTY SHARE	56,919	67,267	84,908	49,630	78,357	78,357	78,357	89,058	10,701
514500 LIFE INSURANCE COUNTY SHARE	51	62	100	57	116	116	116	100	-16
514600 WORKERS COMPENSATION	2,886	3,429	5,222	2,349	4,271	4,271	4,271	3,561	-710
519100 UNIFORM ALLOWANCE	0	0	0	75	0	0	0	0	0
520900 CONTRACTED SERVICES	220,298	202,992	71,041	41,212	100,000	100,000	100,000	100,000	0
522900 UTILITIES	227,614	199,116	256,598	103,115	220,315	220,315	221,400	253,000	32,685
523000 TRADE SERVICES	1,200	3,000	1,220	0	6,250	6,250	6,250	4,500	-1,750
525100 VENDING MACHINES	6,076	4,317	5,539	2,491	8,500	8,500	8,500	6,000	-2,500
531100 POSTAGE AND BOX RENT	202	51	53	48	100	100	100	100	0
531400 SMALL EQUIPMENT	412	596	3,713	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	127	5,975	1,773	1,512	4,222	4,222	4,222	6,177	1,955
533100 VEHICLE EXPENSES	1,246	558	583	389	2,250	2,250	2,250	2,250	0
533500 MEALS AND LODGING	75	0	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	92,411	161,669	73,906	35,402	95,000	95,000	112,000	92,500	-2,500
551000 INSURANCE	28,092	29,136	29,257	32,636	33,815	33,815	33,815	34,700	885
TOTAL GENERAL COUNTY BUILDINGS	883,833	941,327	895,815	441,098	869,729	869,729	887,814	919,997	50,268
10017184 COMMUNICATIONS SYSTEM									
511100 SALARIES PERMANENT REGULAR	86,576	91,013	92,640	45,644	95,733	95,733	95,733	98,961	3,228
511900 LONGEVITY-FULL TIME	320	340	360	0	380	380	380	400	20
514100 FICA & MEDICARE TAX	6,527	6,863	6,983	3,416	7,353	7,353	7,353	7,601	248
514200 RETIREMENT-COUNTY SHARE	5,728	6,093	6,321	2,990	6,247	6,247	6,247	6,757	510
514400 HEALTH INSURANCE COUNTY SHARE	6,508	6,946	7,235	4,165	7,690	7,690	7,690	7,567	-123
514600 WORKERS COMPENSATION	1,168	1,363	1,540	713	1,490	1,490	1,490	1,242	-248
520900 CONTRACTED SERVICES	28,214	20,681	33,749	10,351	32,000	32,000	32,000	32,000	0
522500 TELEPHONE	4,720	4,114	3,521	1,650	5,400	5,400	5,400	4,400	-1,000
522900 UTILITIES	58,192	57,189	57,765	19,154	60,900	60,900	61,000	93,800	32,900
523000 TRADE SERVICES	377	909	1,898	392	8,500	8,500	5,000	5,000	-3,500

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
10017184 COMMUNICATIONS SYSTEM									
524800 MAINTENANCE AGREEMENT	22,657	22,657	22,657	23,790	23,000	23,000	23,000	25,000	2,000
531100 POSTAGE AND BOX RENT	826	200	109	306	1,800	1,800	1,800	1,500	-300
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	500	500	250	250	-250
531400 SMALL EQUIPMENT	30,724	19,076	30,116	5,860	30,000	30,000	30,000	32,000	2,000
531800 MIS DEPARTMENT CHARGEBACKS	473	2,264	1,649	644	2,487	2,487	2,487	2,076	-411
532800 TRAINING AND INSERVICE	0	0	0	0	2,000	2,000	2,000	1,000	-1,000
533100 VEHICLE EXPENSES	6,646	5,551	9,520	4,818	6,000	6,000	9,500	10,000	4,000
533200 MILEAGE	0	0	0	0	300	300	0	0	-300
533500 MEALS AND LODGING	0	0	0	0	200	200	0	0	-200
535600 RADIO UPGRADE/REPAIR	0	0	0	0	14,168	14,168	0	0	-14,168
551000 INSURANCE	1,226	2,366	2,574	2,650	4,930	4,930	5,033	5,537	607
581900 CAPITAL OUTLAY	265,642	86,883	338,104	358,812	1,289,029	1,425,897	575,000	835,897	-590,000
TOTAL COMMUNICATIONS SYSTEM	526,524	334,509	616,740	485,357	1,600,107	1,736,975	871,363	1,170,988	-565,987
10017265 WEST BARABOO GARAGE									
522900 UTILITIES	3,659	3,211	3,732	2,338	4,500	4,500	5,000	5,200	700
534000 OPERATING/MEETING SUPPLIES	0	611	720	0	2,000	2,000	2,000	1,800	-200
551000 INSURANCE	0	0	0	0	450	450	450	495	45
TOTAL WEST BARABOO GARAGE	3,659	3,821	4,452	2,338	6,950	6,950	7,450	7,495	545
10017270 LAW ENFORCEMENT CENTER									
511100 SALARIES PERMANENT REGULAR	106,763	111,034	119,902	36,831	73,329	73,329	73,329	75,794	2,465
511200 SALARIES-PERMANENT-OVERTIME	120	140	316	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	679	719	759	0	579	579	579	599	20
514100 FICA & MEDICARE TAX	7,922	8,226	8,869	2,657	5,654	5,654	5,654	5,844	190
514200 RETIREMENT-COUNTY SHARE	7,055	7,548	8,165	2,394	4,804	4,804	4,804	5,195	391
514400 HEALTH INSURANCE COUNTY SHARE	23,299	24,866	27,447	11,067	19,839	19,839	19,839	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	44	64	89	41	67	67	67	67	0
514600 WORKERS COMPENSATION	1,439	1,659	1,990	571	1,146	1,146	1,146	955	-191
519100 UNIFORM ALLOWANCE	0	0	75	0	0	0	0	0	0
520900 CONTRACTED SERVICES	181,892	114,258	74,910	36,938	70,000	70,000	70,000	72,000	2,000
522900 UTILITIES	303,370	281,885	347,676	142,881	300,000	300,000	300,000	325,000	25,000
522901 UTILITIES-SOLAR	39,307	43,907	45,689	15,297	46,970	46,970	46,970	47,400	430
523000 TRADE SERVICES	0	0	0	0	9,000	9,000	9,000	8,000	-1,000
531400 SMALL EQUIPMENT	3,203	329	299	62	2,000	2,000	2,000	1,800	-200
531800 MIS DEPARTMENT CHARGEBACKS	1,221	-324	1,451	973	1,945	1,945	1,945	1,235	-710
533100 VEHICLE EXPENSES	1,527	6,254	980	1,553	1,500	1,500	2,250	2,500	1,000
534000 OPERATING/MEETING SUPPLIES	63,840	53,274	47,559	16,851	70,000	70,000	70,000	70,000	0
551000 INSURANCE	28,640	29,415	30,052	30,917	33,000	33,000	33,000	33,000	0
581900 CAPITAL OUTLAY	47,114	348,896	59,864	186,300	342,665	718,705	100,000	613,705	-105,000

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
TOTAL LAW ENFORCEMENT CENTER	817,434	1,032,149	776,090	485,332	982,498	1,358,538	740,583	1,282,616	-75,922
10017411 ANIMAL SHELTER									
523000 TRADE SERVICES	195	0	154	0	2,500	2,500	2,500	2,500	0
551000 INSURANCE	377	357	391	402	515	515	450	500	-15
TOTAL ANIMAL SHELTER	572	357	544	402	3,015	3,015	2,950	3,000	-15
TOTAL DEPARTMENT REVENUE	-2,752,014	-3,151,451	-2,696,560	-1,392,246	-8,370,277	-9,658,518	-3,013,155	-8,435,834	-1,222,684
TOTAL DEPARTMENT EXPENSE	2,911,951	2,903,570	3,319,403	2,438,402	8,370,277	9,658,518	4,603,757	8,435,834	-1,222,684
-ADDITION TO / USE OF FUND BALANCE	159,936	-247,882	622,843	1,046,156	0	0	1,590,602	0	

Corporation Counsel

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Promote stewardship of natural resources

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

Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

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

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

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

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

Health & Human Services - Comprehensive Community Services

Public Works - Highway building

Public Works - Tri-County Airport

Public Works - Improve highways/road maintenance

Public Works - Wifi access (broadband)

Public Works - Great Sauk Trail (bridge and trail)

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support economic development activity through proactive legal support to the county	Objective projects will be completed in a timely manner and with appropriate assistance by Corporation Counsel staff.	Legal services related to comprehensive plan update; Great Sauk Trail completion; air, water and land resource protection, and comprehensive outdoor recreation plan in a timely manner	12/31/2023
Support the DHS with proactive legal support	DHS needs being met including all filing dates	Provide needed support to DHS for CHIP's/TPR, APS, & Chapter 51 cases	12/31/2023
Support the County with legal services for the construction of the two new Highway Dept. facilities	Project meets development milestones and is completed on time.	Review related contracts in a timely manner in order to meet the milestones set forth for the project	12/31/2023
Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection	Computer system will continue to work properly without issues and all potential cyber attacks will be identified, isolated and eliminated.	There is a requirement for enhanced protection of county systems, information and facilities, through proactive training and testing of staff to identify areas which require additional compliance. Data regarding tests will be provided to staff (i.e. number of staff who failed if cyber attack tests)	12/31/2023

Corporation Counsel

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
General Government Legal Services	The office serves as legal counsel for the county, provides legal guidance and advice to county officials and departments on all subjects related to county government and prosecutes or defends county interests in legal actions.	Wis Stat 59.42 Wis Stat 111.70	Use of Fund Balance	\$0	1.57	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$211,735		
			Operating Expenses	\$18,375		
			TOTAL EXPENSES	\$230,110		
			COUNTY LEVY	\$230,110		
Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	The office represents the Sauk County Department of Human Services in various types of actions that involve protection of individuals and the public. These kinds of matters include involuntary mental commitments, juvenile matters such as children in need of protection and services cases and termination of parental rights, guardianships and protective placements.	Wis Stat 48.09, 48.415, 51.20, 55.02	Other Revenues	\$122,035	3.43	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			TOTAL REVENUES	\$122,035		
			Wages & Benefits	\$362,567		
			Operating Expenses	\$40,143		
			TOTAL EXPENSES	\$402,710		
			COUNTY LEVY	\$280,675		
Child Support Enforcement	The office represents the State of Wisconsin and the Sauk County Child Support Agency in all child support enforcement and paternity matters.	IV-D of Federal Social Security Act	Other Revenues	\$126,544	1.00	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	\$126,544		
			Wages & Benefits	\$125,944		
			Operating Expenses	\$600		
			TOTAL EXPENSES	\$126,544		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$248,579	6.00	
			TOTAL EXPENSES	\$759,364		
			COUNTY LEVY	\$510,785		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Legal Inquiries & Opinions	1350	1000	1000
Document Reviews	385	250	500
Claim Reviews	6	50	50
Resolution/Contract/Policy/Rule Reviews	187	100	200
Enforcement/Litigation Reviews/Conferences/Actions	68	100	100
Guardianship/Protective Placement Reviews/Actions	124	130	130
Civil Commitment Actions	167	100	100
TPR/CHIPS Reviews/Actions	192	125	125
Paternity Child Support	559	650	650

Corporation Counsel

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	100%	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.	100%	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.	100%	100%	100%
Civil Commitment Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
TPR/CHIPS Filings & Hearings	Actions are reviewed and processed in accordance with state statutes & CCO/DHS policies	100%	100%	100%
Guardianship/Protective Placement Reviews/Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
Paternity Child Support	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%

Corporation Counsel

Oversight Committee: **Executive & Legislative**

Corporation Counsel

1.00 FTE

**Assistant Corporation
Counsel**

(General Civil Law)

1.00 FTE

**Lead Assistant Corporation
Counsel**

(Child Support Enforcement)

1.00 FTE

Assistant Corporation Counsel

(Termination of Parental Rights)

1.00 FTE

Paralegal

1.00 FTE

Office Manager

1.00 FTE

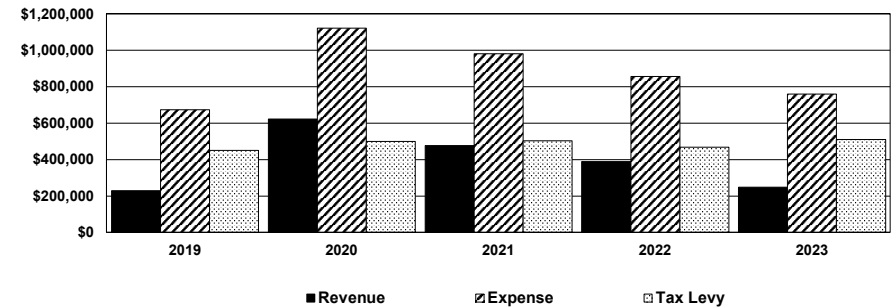
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.50	-1.50	0.50	0.00
FTE Balance	6.50	7.00	5.50	6.00	6.00

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	451,267	499,370	503,016	468,071	468,071	510,785	42,714	9.13%	None	0	0
Grants & Aids	0	10,129	0	0	0	0	0	0.00%			
Intergovernmental	229,921	279,518	241,860	251,654	251,654	248,581	(3,073)	-1.22%	2023 Total	0	0
Use of Fund Balance	0	333,530	235,849	136,700	137,199	0	(136,700)	-100.00%			
Total Revenues	681,188	1,122,547	980,725	856,425	856,924	759,366	(97,059)	-11.33%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	498,966	311,766	359,902	509,004	518,977	519,553	10,549	2.07%			
Labor Benefits	146,711	121,071	123,957	179,380	173,156	180,693	1,313	0.73%			
Supplies & Services	28,761	689,710	496,866	168,041	164,791	59,120	(108,921)	-64.82%			
Addition to Fund Balance	6,750	0	0	0	0	0	0	0.00%			
Total Expenses	681,188	1,122,547	980,725	856,425	856,924	759,366	(97,059)	-11.33%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

The department is staffed with 4 full time staff attorneys with no amounts set for recruitment. All cases will be back "in house" as matters with outside counsel are closed.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CORPORATION COUNSEL	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
10015 CORPORATION COUNSEL REVENUE									
411100 GENERAL PROPERTY TAXES	-451,267	-499,370	-503,016	-234,035	-468,071	-468,071	-468,071	-510,785	42,714
424296 ROUTES TO RECOVERY COVID	0	-10,129	0	0	0	0	0	0	0
474600 HUMAN SERVICES REVENUE	-106,992	-151,938	-109,322	-44,793	-113,358	-113,358	-113,358	-122,035	8,677
474620 CSA SUPPORT ENFORCEMENT	-122,929	-127,580	-132,539	-100,773	-138,296	-138,296	-138,296	-126,546	-11,750
493010 FUND BALANCE APPLIED	0	0	0	0	-136,700	-136,700	0	0	-136,700
TOTAL CORPORATION COUNSEL REVENUE	-681,188	-789,017	-744,876	-379,601	-856,425	-856,425	-719,725	-759,366	-97,059
10015132 CORPORATION COUNSEL									
511100 SALARIES PERMANENT REGULAR	297,424	213,416	207,441	152,303	323,425	323,425	323,425	336,590	13,165
511900 LONGEVITY-FULL TIME	899	896	500	0	540	540	540	580	40
512100 WAGES-PART TIME	20,633	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	23,262	15,457	15,059	10,976	24,783	24,783	24,783	25,794	1,011
514200 RETIREMENT-COUNTY SHARE	20,695	13,554	14,025	9,900	21,058	21,058	21,058	22,928	1,870
514400 HEALTH INSURANCE COUNTY SHARE	53,287	55,072	43,448	34,638	67,207	67,207	67,207	66,132	-1,075
514500 LIFE INSURANCE COUNTY SHARE	249	191	70	50	90	90	90	89	-1
514600 WORKERS COMPENSATION	177	155	174	107	227	227	227	202	-25
514800 UNEMPLOYMENT	0	4,926	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	813	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	376,015	107,452	12,875	50,000	50,000	50,000	25,000	-25,000
521200 LEGAL SERVICES	1,374	690	1,850	318	2,500	2,500	1,000	2,500	0
521400 COURT REPORTER AND TRANSCRIBER	85	284	223	393	500	500	500	1,000	500
522500 TELEPHONE	236	866	487	615	600	600	1,600	1,600	1,000
531100 POSTAGE AND BOX RENT	1,505	2,596	2,636	1,805	2,000	2,000	2,000	2,500	500
531200 OFFICE SUPPLIES AND EXPENSE	1,487	2,146	2,104	2,375	2,500	2,500	3,000	3,000	500
531800 MIS DEPARTMENT CHARGEBACKS	18,231	11,462	13,922	8,934	17,291	17,291	17,291	17,670	379
532200 SUBSCRIPTIONS	2,888	1,606	1,715	569	2,000	2,000	1,500	2,000	0
532400 MEMBERSHIP DUES	140	0	783	1,000	2,500	2,500	1,000	1,200	-1,300
532500 SEMINARS AND REGISTRATIONS	175	0	175	0	1,000	1,000	500	750	-250
533200 MILEAGE	1,083	351	0	0	500	500	250	500	0
533500 MEALS AND LODGING	686	0	298	222	1,000	1,000	500	750	-250
TOTAL CORPORATION COUNSEL	444,517	699,683	413,174	237,079	519,721	519,721	516,471	510,785	-8,936
10015442 TERMS OF PARENTAL RIGHTS									
511100 SALARIES PERMANENT REGULAR	87,264	1,460	52,226	21,612	81,855	81,855	51,663	89,459	7,604
511900 LONGEVITY-FULL TIME	60	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,486	106	3,875	1,579	6,262	6,262	3,952	6,844	582
514200 RETIREMENT-COUNTY SHARE	5,729	51	3,521	1,405	5,321	5,321	3,358	6,083	762
514400 HEALTH INSURANCE COUNTY SHARE	6,956	0	10,933	4,960	19,839	19,839	11,573	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	48	28	7	2	24	24	14	24	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change	
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
10015442 TERMS OF PARENTAL RIGHTS									
514600 WORKERS COMPENSATION	49	1	44	15	57	57	36	54	-3
520900 CONTRACTED SERVICES	0	293,455	364,374	56,916	85,000	85,000	85,000	0	-85,000
521400 COURT REPORTER AND TRANSCRIBER	0	182	34	0	0	0	0	0	0
533200 MILEAGE	370	0	0	0	50	50	50	50	0
533500 MEALS AND LODGING	31	0	0	0	0	0	0	0	0
TOTAL TERMS OF PARENTAL RIGHTS	106,992	295,284	435,013	86,488	198,408	198,408	155,646	122,036	-76,372
10015451 CORP COUNSEL-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	92,166	95,454	99,176	63,030	102,604	102,604	143,229	92,804	-9,800
511900 LONGEVITY-FULL TIME	520	540	560	145	580	580	120	120	-460
514100 FICA & MEDICARE TAX	6,852	7,060	7,326	4,739	7,894	7,894	10,875	7,109	-785
514200 RETIREMENT-COUNTY SHARE	6,079	6,480	6,727	1,751	6,707	6,707	6,970	6,319	-388
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	18,665	5,910	19,839	19,839	22,897	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	3	0	0	16	15	15
514600 WORKERS COMPENSATION	52	70	84	44	72	72	100	56	-16
533200 MILEAGE	383	48	0	0	100	100	100	100	0
533500 MEALS AND LODGING	87	9	0	0	500	500	500	500	0
TOTAL CORP COUNSEL-CHILD SUPPORT	122,929	127,580	132,539	75,623	138,296	138,296	184,807	126,545	-11,751
TOTAL DEPARTMENT REVENUE	-681,188	-789,017	-744,876	-379,601	-856,425	-856,425	-719,725	-759,366	-97,059
TOTAL DEPARTMENT EXPENSE	674,437	1,122,547	980,725	399,190	856,425	856,425	856,924	759,366	-97,059
-ADDITION TO / USE OF FUND BALANCE	-6,750	333,530	235,849	19,589	0	0	137,199	0	

COUNTY BOARD

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	160,260	189,583	213,948	205,171	205,171	194,463	(10,708)	-5.22%	None	0	0
Use of Fund Balance	70,735	0	0	7,500	0	0	(7,500)	-100.00%			
Total Revenues	230,995	189,583	213,948	212,671	205,171	194,463	(18,208)	-8.56%	2023 Total	0	0

Expenses

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Labor	83,160	103,705	111,385	126,570	102,923	119,400	(7,170)	-5.66%	2024	0	0
Labor Benefits	6,440	8,146	8,868	9,912	8,105	9,353	(559)	-5.64%	2025	0	0
Supplies & Services	124,174	74,719	59,368	76,189	65,291	65,710	(10,479)	-13.75%	2026	0	0
Capital Outlay	17,221	0	0	0	0	0	0	0.00%	2027	0	0
Addition to Fund Balance	0	3,013	34,327	0	28,852	0	0	0.00%			
Total Expenses	230,995	189,583	213,948	212,671	205,171	194,463	(18,208)	-8.56%			

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

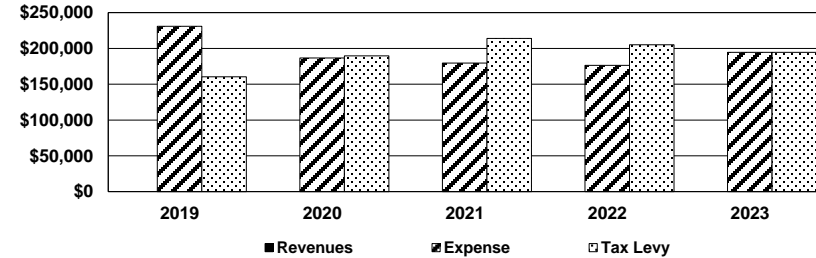
2023 Highlights & Issues on the Horizon

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

The per diem for County Board meetings stayed at \$90 and for committee meetings \$75 for 2023.

The Wisconsin Counties Association (WCA) conference is budgeted to be in Wisconsin Dells in 2023, which is similar to 2022. 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									\$ Change
Department: COUNTY BOARD	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10001 COUNTY BOARD REVENUE									
411100 GENERAL PROPERTY TAXES	-160,260	-189,583	-213,948	-102,586	-205,171	-205,171	-205,171	-194,463	-10,708
493010 FUND BALANCE APPLIED	0	0	0	0	-7,500	-7,500	0	0	-7,500
TOTAL COUNTY BOARD REVENUE	-160,260	-189,583	-213,948	-102,586	-212,671	-212,671	-205,171	-194,463	-18,208
10001111 COUNTY BOARD CHAIRMAN									
511100 SALARIES PERMANENT REGULAR	9,600	8,550	7,800	3,900	7,800	7,800	7,800	7,800	0
514100 FICA & MEDICARE TAX	1,117	1,169	1,215	558	1,506	1,506	1,191	1,494	-12
514600 WORKERS COMPENSATION	8	11	13	5	14	14	11	12	-2
515100 PER DIEM / COUNTY BOARD	840	1,260	1,170	630	1,440	1,440	1,215	1,350	-90
515800 PER DIEM COMMITTEE	3,750	4,890	5,940	2,175	8,625	8,625	4,500	8,475	-150
522500 TELEPHONE	1,003	923	1,006	334	1,002	1,002	1,002	1,002	0
531100 POSTAGE AND BOX RENT	2	97	2	0	50	50	25	50	0
531200 OFFICE SUPPLIES AND EXPENSE	49	0	0	0	100	100	50	100	0
531800 MIS DEPARTMENT CHARGEBACKS	81,798	39,147	19,952	6,494	30,010	30,010	30,010	21,806	-8,204
532400 MEMBERSHIP DUES	0	0	0	0	100	100	0	100	0
532500 SEMINARS AND REGISTRATIONS	0	150	175	0	400	400	240	400	0
533200 MILEAGE	1,730	1,340	1,945	1,004	3,000	3,000	2,054	2,500	-500
533500 MEALS AND LODGING	0	-115	0	0	300	300	100	300	0
581900 CAPITAL OUTLAY	17,221	0	0	0	0	0	0	0	0
TOTAL COUNTY BOARD CHAIRMAN	117,118	57,422	39,217	15,100	54,347	54,347	48,198	45,389	-8,958
10001112 COMMITTEE & COMMISSIONS									
514100 FICA & MEDICARE TAX	5,277	6,900	7,557	3,306	8,316	8,316	6,840	7,786	-530
514600 WORKERS COMPENSATION	38	65	83	31	76	76	63	61	-15
515100 PER DIEM / COUNTY BOARD	23,220	32,700	33,450	16,365	42,480	42,480	31,758	39,825	-2,655
515800 PER DIEM COMMITTEE	45,750	56,305	63,026	26,850	66,225	66,225	57,650	61,950	-4,275
521900 OTHER PROFESSIONAL SERVICES	0	0	0	0	125	125	0	0	-125
531100 POSTAGE AND BOX RENT	2,048	1,595	1,009	468	1,750	1,750	1,000	1,600	-150
531200 OFFICE SUPPLIES AND EXPENSE	574	569	832	67	1,000	1,000	700	1,000	0
532400 MEMBERSHIP DUES	9,310	9,952	9,952	9,952	9,952	9,952	9,952	9,952	0
532700 BOARD PROCEEDINGS	2,380	2,834	1,750	675	2,800	2,800	2,500	2,800	0
532800 TRAINING AND INSERVICE	3,475	115	1,225	3,075	3,000	3,000	3,075	3,000	0
533200 MILEAGE	21,806	17,873	17,880	7,432	22,500	22,500	14,483	21,000	-1,500
533500 MEALS AND LODGING	0	241	3,640	0	100	100	100	100	0

Fund: GENERAL FUND									\$ Change
Department: COUNTY BOARD	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
TOTAL COMMITTEE & COMMISSIONS	113,877	129,148	140,405	68,220	158,324	158,324	128,121	149,074	-9,250
TOTAL DEPARTMENT REVENUE	-160,260	-189,583	-213,948	-102,586	-212,671	-212,671	-205,171	-194,463	-18,208
TOTAL DEPARTMENT EXPENSE	230,995	186,570	179,621	83,321	212,671	212,671	176,319	194,463	-18,208
-ADDITION TO / USE OF FUND BALANCE	70,735	-3,013	-34,327	-19,265	0	0	-28,852	0	

County Clerk

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

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

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing	1. Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc. 2. Provide informational handouts to public regarding documentation needed for services within the office.	12/31/2023
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2023

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
County Administration	1) Administer on behalf of the county multiple licenses and permits: marriage licenses, dissolution of domestic partnerships, dog license, open air assembly permits, county park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple county documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all county meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	User Fees	\$9,525	0.93	1) Marriage License Corrections
			Use of Carryforward	\$4,062		
			TOTAL REVENUES	\$13,587		
			Wages & Benefits	\$73,969		
			Operating Expenses	\$15,403		
			TOTAL EXPENSES	\$89,372		
			COUNTY LEVY	\$75,785		
County Board	1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to board members. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against Sauk County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	User Fees	\$0	0.84	1) Resolutions/Ordinances
			Use of Carryforward	\$6,774		
			TOTAL REVENUES	\$6,774		
			Wages & Benefits	\$72,845		
			Operating Expenses	\$15,403		
			TOTAL EXPENSES	\$88,248		
			COUNTY LEVY	\$81,474		
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	\$87,628	2.00	1) Election Correspondence & Law Updates
			Use of Fund Balance	\$14,611		
			TOTAL REVENUES	\$102,239		
			Wages & Benefits	\$191,350		
			Operating Expenses	\$75,614		
			TOTAL EXPENSES	\$266,964		
			COUNTY LEVY	\$164,725		
Passports	1) Accept and compile application and documents for passports. 2) Collect fees on behalf of US Departments of State and County Clerk Department. 3) Provide photo services. 4) Forward all documentation to the US Department of State for processing.	Not mandated	User Fees	\$24,000	0.56	1) Passport Corrections
			Use of Fund Balance	\$2,709		
			TOTAL REVENUES	\$26,709		
			Wages & Benefits	\$40,324		
			Operating Expenses	\$1,000		
			TOTAL EXPENSES	\$41,324		
			COUNTY LEVY	\$14,615		
Totals			TOTAL REVENUES	\$149,309	4.33	
			TOTAL EXPENSES	\$485,908		
			COUNTY LEVY	\$336,599		

County Clerk

Output Measures - How much are we doing?				
Description		2021 Estimate	2022 Estimate	2023 Budget
Marriage Licenses Issued		300	300	300
Passport Applications		800	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		2	2	4
Domestic Partnership Agreements Issued		Discontinued	Discontinued	Discontinued
Termination of Domestic Partnerships Issued		0	0	0
Number of WisVote Reliers		23	23	23
February 18, 2020 Spring Primary Election				
April 7, 2020 Spring Election & Presidential Preference				
August 11, 2020 Partisan Primary Election				
November 3, 2020 General Election				
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	
April 5, 2022 Spring Election			25% Voter Turnout	
August 9, 2022 Partisan Primary Election			22% Voter Turnout	
November 8, 2022 General Election			60% Voter Turnout	
February 21, 2023 Spring Primary Election				7% Voter Turnout
April 4, 2023 Spring Election				21% Voter Turnout
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Estimate	2022 Estimate	2023 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 2021 Election = 10 mistakes	Spring 2022 Election = 10 mistakes; Fall 2022 Elections = 10 mistakes	Spring 2023 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 - 7	Corrections - 7	Corrections - 7

County Clerk

Oversight Committee: **Executive & Legislative**

County Clerk

1.00 FTE

Lead Deputy County Clerk

1.00 FTE

**Lead Elections/Deputy County
Clerk**

1.33

Deputy County Clerk

1.00 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.00	0.00	0.00	0.33
FTE Balance	4.00	4.00	4.00	4.00	4.33

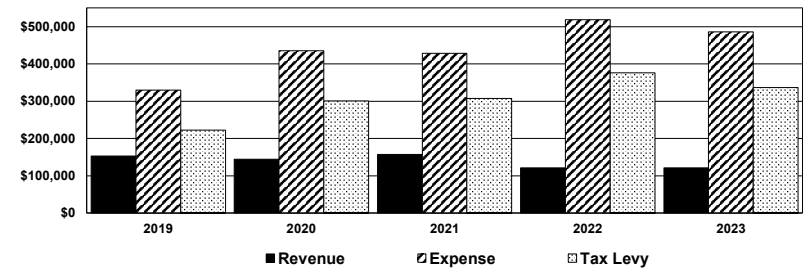
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	222,446	300,514	307,771	375,610	375,610	336,600	(39,010)	-10.39%	None	0	0
Grants & Aids	8,754	10,000	21,220	0	0	0	0	0.00%		0	0
Licenses & Permits	16,010	14,220	15,395	10,500	9,500	9,500	(1,000)	-9.52%		0	0
User Fees	44,549	21,137	33,377	24,025	24,028	24,025	0	0.00%	2023 Total		
Intergovernmental	83,826	98,738	86,952	105,049	87,628	87,628	(17,421)	-16.58%			
Use of Fund Balance	0	0	0	0	21,323	28,157	28,157	0.00%			
Total Revenues	375,586	444,609	464,715	515,184	518,089	485,910	(29,274)	-5.68%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	187,098	200,527	216,475	234,981	234,581	256,616	21,635	9.21%			
Labor Benefits	76,248	85,883	104,777	112,760	112,760	121,873	9,113	8.08%			
Supplies & Services	66,160	148,899	106,712	167,443	170,748	107,421	(60,022)	-35.85%			
Capital Outlay	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	46,080	9,300	36,751	0	0	0	0	0.00%			
Total Expenses	375,586	444,609	464,715	515,184	518,089	485,910	(29,274)	-5.68%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

2023 will be a 2-year election cycle this decreases expenses as well as revenues and levy.

A staff member will be retiring in 2024, there will be an employee hired to train with her toward the end of 2023.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: COUNTY CLERK	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10010 COUNTY CLERK REVENUE									
411100 GENERAL PROPERTY TAXES	-222,446	-300,514	-307,771	-187,805	-375,610	-375,610	-375,610	-336,600	-39,010
424290 FEMA DISASTER AIDS	-8,754	0	0	0	0	0	0	0	0
424319 ELECTION INCENTIVE GRANT	0	-10,000	-21,220	0	0	0	0	0	0
442200 MARRIAGE LICENSE FEE CTY	-16,010	-14,220	-15,395	-6,235	-10,500	-10,500	-9,500	-9,500	-1,000
451230 PASSPORT FEES-COUNTY	-44,485	-21,061	-33,162	-20,266	-24,000	-24,000	-24,000	-24,000	0
451650 COPIER/POSTAGE/MISC	-65	-76	-215	-28	-25	-25	-28	-25	0
472490 LOCAL GOVT/AGENCY PMTS SVRS	-61,809	-61,809	-59,517	-66,629	-75,049	-75,049	-66,628	-66,628	-8,421
473400 ELECTION PROCESSING FEES	-22,017	-36,929	-27,435	-14,403	-30,000	-30,000	-21,000	-21,000	-9,000
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-28,157	28,157
TOTAL COUNTY CLERK REVENUE	-375,586	-444,609	-464,715	-295,367	-515,184	-515,184	-496,766	-485,910	-29,274
10010140 COUNTY CLERK									
511100 SALARIES PERMANENT REGULAR	93,384	99,686	172,807	97,610	110,499	110,499	110,499	123,304	12,805
511200 SALARIES-PERMANENT-OVERTIME	0	0	11	0	3,647	3,647	3,647	2,778	-869
511900 LONGEVITY-FULL TIME	240	579	320	0	340	340	340	370	30
512100 WAGES-PART TIME	0	0	106	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,747	7,157	12,193	6,734	8,758	8,758	8,758	9,674	916
514200 RETIREMENT-COUNTY SHARE	6,139	6,762	11,681	6,345	7,442	7,442	7,442	8,599	1,157
514400 HEALTH INSURANCE COUNTY SHARE	25,226	27,928	61,857	39,637	39,678	39,678	39,678	42,297	2,619
514500 LIFE INSURANCE COUNTY SHARE	29	31	54	43	38	38	38	42	4
514600 WORKERS COMPENSATION	52	72	145	68	80	80	80	76	-4
520900 CONTRACTED SERVICES	0	0	3,835	935	9,500	9,500	9,500	9,500	0
522500 TELEPHONE	116	261	304	465	0	0	2,400	2,400	2,400
531100 POSTAGE AND BOX RENT	2,884	2,031	3,455	1,938	2,500	2,500	4,000	4,000	1,500
531200 OFFICE SUPPLIES AND EXPENSE	1,487	2,680	2,196	1,887	2,500	2,500	3,000	3,000	500
531300 PHOTO COPIES	334	307	453	0	400	400	400	400	0
531500 FORMS AND PRINTING	49	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	5,192	6,805	6,629	1,579	6,423	6,423	6,423	9,696	3,273
532100 PUBLICATION OF LEGAL NOTICES	69	63	193	32	250	250	250	250	0
532200 SUBSCRIPTIONS	744	1,374	651	142	745	745	745	745	0
532400 MEMBERSHIP DUES	125	125	125	125	200	200	200	200	0
532500 SEMINARS AND REGISTRATIONS	250	75	0	80	600	600	200	600	0
532700 BOARD PROCEEDINGS	0	0	18	0	0	0	0	0	0
533200 MILEAGE	340	248	49	106	700	700	200	700	0
533500 MEALS AND LODGING	0	0	0	0	300	300	100	300	0
552100 OFFICIALS BONDS	12	13	12	12	15	15	15	15	0
TOTAL COUNTY CLERK	143,419	156,196	277,094	157,739	194,615	194,615	197,915	218,946	24,331

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: COUNTY CLERK	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
10010141 ELECTIONS									
511100 SALARIES PERMANENT REGULAR	93,133	97,292	42,600	8,576	110,631	110,631	110,631	123,304	12,673
511200 SALARIES-PERMANENT-OVERTIME	0	2,213	11	0	8,324	8,324	8,324	5,890	-2,434
511900 LONGEVITY-FULL TIME	240	0	320	0	340	340	340	370	30
512100 WAGES-PART TIME	0	56	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,702	7,164	3,087	609	9,218	9,218	9,218	9,958	740
514200 RETIREMENT-COUNTY SHARE	6,125	6,717	2,898	557	7,746	7,746	7,746	8,810	1,064
514400 HEALTH INSURANCE COUNTY SHARE	25,147	29,950	12,805	3,348	39,678	39,678	39,678	42,297	2,619
514500 LIFE INSURANCE COUNTY SHARE	29	30	20	3	38	38	38	42	4
514600 WORKERS COMPENSATION	52	73	36	6	84	84	84	78	-6
515300 BOARD OF CANVASSERS	100	700	300	150	1,200	1,200	800	600	-600
524800 MAINTENANCE AGREEMENT	8,545	8,545	8,545	0	8,600	8,600	8,600	8,600	0
526700 PROGRAMMING COSTS	29,458	34,095	25,180	12,642	53,000	53,000	53,000	30,000	-23,000
530600 BALLOTS CHARGES	12,133	63,941	22,262	11,969	65,000	65,000	65,000	25,000	-40,000
531100 POSTAGE AND BOX RENT	828	2,664	1,824	912	2,500	2,500	2,500	2,500	0
531200 OFFICE SUPPLIES AND EXPENSE	569	7,351	1,296	166	2,500	2,500	2,500	2,500	0
531500 FORMS AND PRINTING	839	8,649	4,711	0	3,000	3,000	3,000	3,000	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	21,220	0	0	0	0	0	0
532100 PUBLICATION OF LEGAL NOTICES	2,171	8,784	3,723	2,223	8,500	8,500	8,500	3,800	-4,700
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	100	100	100	100	0
533200 MILEAGE	16	849	30	76	100	100	100	100	0
533500 MEALS AND LODGING	0	40	0	0	10	10	15	15	5
TOTAL ELECTIONS	186,087	279,113	150,870	41,238	320,569	320,569	320,174	266,964	-53,605
TOTAL DEPARTMENT REVENUE	-375,586	-444,609	-464,715	-295,367	-515,184	-515,184	-496,766	-485,910	-29,274
TOTAL DEPARTMENT EXPENSE	329,505	435,309	427,964	198,977	515,184	515,184	518,089	485,910	-29,274
-ADDITION TO / USE OF FUND BALANCE	-46,080	-9,300	-36,752	-96,390	0	0	21,323	0	

General Non-Departmental

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Fund	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		2022 Amended to 2023
General Fund 10 General Non-Departmental 999									
10999 GENERAL REVENUES									
411100 General Property Taxes	6,835,406	6,782,829	7,586,340	4,552,868	9,105,736	9,105,736	9,105,736	5,679,962	(3,425,774)
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	(131)	(143)	(121)	(70)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues	(9,460,672)	(8,890,889)	(11,636,263)	(3,738,795)	(9,482,726)	(9,482,726)	(11,000,000)	(10,600,000)	(1,117,274)
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	(758,160)	(780,329)	(780,865)	0	(771,752)	(771,752)	(771,752)	(771,752)	0
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	(95,745)	(95,745)	(95,745)	0	(95,744)	(95,744)	(95,861)	(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	(266,019)	(215,541)	(165,062)	(215,541)	(215,540)	(215,540)	(215,540)	(215,540)	0
Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).									
422152 Personal Property Aid - Tax Incremental Financing District Adjustments	0	0	0	(23,241)	(23,241)	(23,241)	(23,241)	(11,659)	11,582
Adjustments for exempted from personal property tax related to TID districts (new in 2022).									
424120 Indirect Cost Reimbursement	(142,665)	(181,206)	(231,515)	(77,464)	(147,690)	(147,690)	(147,690)	(192,102)	(44,412)
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424299 American Rescue Plan Act (ARPA)	0	0	0	0	(674,101)	(674,101)	(274,101)	(400,000)	274,101
Federal funds to assist with COVID-19 recovery.									
424635 Arts & Humanities Grants	(7,750)	(7,750)	(7,750)	(9,090)	(9,090)	(9,090)	(9,090)	(8,000)	1,090
Advocate for and expand arts, humanities and historic resources in the County.									

General Non-Departmental

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Fund	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		2022 Amended to 2023
General Fund 10									
General Non-Departmental 999									
481420 Interest on Loan Payments	(28,153)	0	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	To Administrator in 2020	To Administrator in 2020	
481500 Principal Loan Payments	(34,210)	0	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	To Administrator in 2020	To Administrator in 2020	
482100 Rent of County Buildings	(119,019)	0	0	0	0	0	-	0	0
Rent of space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, Humane Society, VARC, Workforce Development Board of South Central Wisconsin, and Department of Workforce Development. (DNR ended 2018.)	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	
483600 Sale of County Owned Property	(7,937)	(5,581)	(30,065)	0	(7,000)	(7,000)	(7,000)	(7,000)	0
Proceeds from sale of surplus property.									
484110 Miscellaneous Revenues	(3,031)	(6,748)	(12,725)	(275)	(2,000)	(2,000)	(2,000)	(2,000)	0
Miscellaneous revenues.									
492200 Transfer from Special Revenue Funds	(1,127,521)	(982,076)	(1,055,379)	(124,800)	(5,000)	(5,000)	(125,368)	(5,000)	0
Transfer of Human Services excess fund balance and interfund investment income.									
492600 Transfer from Enterprise Funds	(67,493)	(15,305)	(2,225)	(3,171)	(15,000)	(15,000)	(15,000)	(15,000)	0
Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.									
492700 Transfer from Highway Fund	(193,099)	(47,136)	(3,649)	(4,177)	(6,000)	(6,000)	(6,000)	(6,000)	0
Transfer of interfund investment income.									
493100 General Fund Applied	0	0	0	0	(1,250,000)	(1,304,412)	0	(1,250,000)	54,412
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 2021,2022 and 2023. Contingency fund of \$350,000 in 2018-2020, \$430,000 2021. \$350,000 2022-2023. First time outside agencies \$56,000 2020.									
TOTAL GENERAL REVENUES	(5,476,199)	(4,445,620)	(6,435,024)	356,244	(3,599,278)	(3,653,690)	(3,587,037)	(7,899,965)	(4,246,275)

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	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		2022 Amended to 2023
General Fund 10									
General Non-Departmental 999									
GENERAL EXPENSES									
10999148-519000 Class & Comp Implementation	0	0		0	0	0	0	1,500,000	1,500,000
Amount to be allocated for implementation of the County's classification and compensation analysis in 2023.									
10999148-524000 Miscellaneous Expenses	3	3,017	6,592	5,046	2,000	2,000	2,000	2,000	0
Miscellaneous expenses.									
10999148-524700 Charitable and Penal Charges	253	174	660	1,126	1,126	1,126	1,126	2,357	1,231
A special charge from the State for the cost of proceedings of involuntary commitments of Sauk County residents in State or other County's mental facilities.									
10999148-526100 Outside Agencies	0	0	186,105	121,200	125,080	125,080	125,000	120,000	(5,080)
"Community Chest" of outside agencies									
10999190-526100 Contingency Expense	0	0	0	0	350,000	350,000	0	350,000	0
10999190-526101 Transfer Contingency to Depts	0	0	0	0	0	0	0	0	0
One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.									
10999350 Airports									
526100-99004 Tri-County Airport	16,422	0	0	0	51,174	100,586	100,586	47,410	(53,176)
526100-99977 Tri-County Airport ARPA	0	0	0	0	274,101	274,101	274,101	0	(274,101)
526100-99003 Sauk-Prairie Airport (outside agency)	4,100	0	0	0	0	0	0	0	0
526100-99002 Reedsburg Airport (outside agency)	4,100	0	0	0	0	0	0	0	0
526100-99001 Baraboo-Dells Airport (outside agency)	4,100	0	0	0	0	0	0	0	0
TOTAL AIRPORTS	28,722	0	0	0	325,275	374,687	374,687	47,410	(327,277)
To Administrator in 2020 To Administrator in 2020									
10999360-526100 Wisconsin River Rail Transit	30,000	0	30,000	30,000	30,000	30,000	30,000	30,000	0
Eight-county consortium to maintain and manage existing railroad right-of-way.									
To Administrator in 2020 To Administrator in 2020									
10999361-526100 Pink Lady Rail Transit Commission	750	0	0	0	0	0	0	750	750
Commission to promote rail service along the line from Madison to Reedsburg, WI.									
To Administrator in 2020 To Administrator in 2020									
10999362 Mid-Continent Railway Museum	125,000	0	0	0	0	0	0	0	0
Living museum to educate about the Golden Years of Railroads.									
To Administrator in 2020 To Administrator in 2020									

General Non-Departmental

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

		2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Fund	General Fund 10	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		2022
Department	General Non-Departmental 999				Actual	Adopted	Budget			Amended to
						Budget				2023
10999510 Sauk County Library Board		1,075,037	1,170,557	1,216,421	1,221,379	1,226,129	1,226,129	1,223,092	1,267,935	41,806
Provide library service for rural county residents.										
10999513 Arts, Humanities Grant		94,299	85,768	54,925	52,910	55,995	60,995	58,349	26,620	(34,375)
Advocate for and expand arts, humanities and historic resources in the County.										
10999562 UW-Platteville - Baraboo/Sauk County Operating & Outlay		102,500	60,000	60,000	55,000	55,000	55,000	55,000	55,000	0
10999562-99977 UW-Platteville - Baraboo/Sauk County ARPA		0	0	0	0	400,000	400,000	0	400,000	0
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land.										
10999677-526100 Sauk County Development Corp		50,000	0	0	0	0	0	-	0	0
Promote and retain diverse economic vitality for Sauk County and its communities.			To Administrator in 2020	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		44,251	238,425	-	0	0	0	0	0	0
Badger Coulee transmission line environmental impact fee projects.										
10999900-592000 Transfer to Special Revenue Funds		904,338	56,000	-	0	0	0	0	0	0
2019 - CDBG ED Loan Close program payment to State 2020 - Human Services for 3 outside agencies										
10999900-595000 Transfer to Debt Service Fund		1,396,456	1,361,089	1,381,218	0	0	0	-	0	0
Transfer of sales tax proceeds to fund debt service.										
10999900-596000 Transfer to Enterprise Funds										
Transfer of sales tax proceeds to fund Health Care Center debt service.		1,141,440	1,033,810	1,062,548	514,337	1,028,673	1,028,673	1,028,673	1,039,846	11,173
Transfer to Health Care Center for capital items:										
2018 - Assisted Living study										
2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program		453,701	0	0	0	0	0	0	0	0
10999900-597000 Transfer to Enterprise Funds										
Transfer of sales tax proceeds to fund Highway debt service.		-	-	-	330,192	0	0	990,576	3,058,047	3,058,047
TOTAL GENERAL EXPENSES		5,446,751	4,008,841	3,998,469	2,331,190	3,599,278	3,653,690	3,888,503	7,899,965	4,246,275
TOTAL DEPARTMENT REVENUE		(5,476,199)	(4,445,620)	(6,435,024)	356,244	(3,599,278)	(3,653,690)	(3,587,037)	(7,899,965)	(4,246,275)
TOTAL DEPARTMENT EXPENSE		5,446,751	4,008,841	3,998,469	2,331,190	3,599,278	3,653,690	3,888,503	7,899,965	4,246,275
ADDITION TO (-)/USE OF FUND BALANCE		(29,448)	(436,779)	(2,436,555)	2,687,434	0	0	301,466	0	

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	49,225	54,733	49,986	133,454	57,835	116,974	(16,480)	-12.35%	None	0	0
Interest	10,879	5,818	1,416	2,000	2,624	3,000	1,000	50.00%			
Miscellaneous	15,535	8,265	8,403	0	0	0	0	0.00%	2023 Total	0	0
Use of Fund Balance	5,508	0	7,848	0	0	0	0	0.00%			
Total Revenues	81,147	68,816	67,653	135,454	60,459	119,974	(15,480)	-11.43%	2024	0	0
<u>Expenses</u>											
Supplies & Services	81,147	64,069	67,653	69,800	60,146	70,300	500	0.72%	2025	0	0
Addition to Fund Balance	0	4,747	0	65,654	313	49,674	(15,980)	-24.34%	2026	0	0
Total Expenses	81,147	68,816	67,653	135,454	60,459	119,974	(15,480)	-11.43%	2027	0	0
Beginning of Year Fund Balance	450,775	445,267	450,014		442,166	442,479					
End of Year Fund Balance	445,267	450,014	442,166		442,479	492,153					

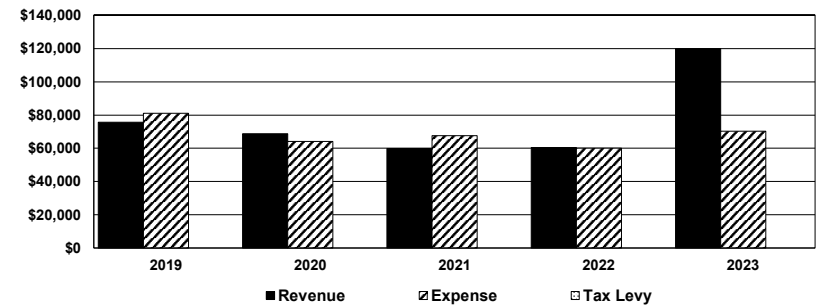
2023 Highlights & Issues on the Horizon

Charges to departments to bring the estimated fund balance back to its minimum of \$500,000, as well as meet 2023 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								\$ Change	
Department: GENERAL	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
73999 COUNTY INSURANCE REVENUE									
474010 DEPARTMENTAL CHARGES	-49,225	-54,733	-49,986	-57,835	-133,454	-133,454	-57,835	-116,974	-16,480
481100 INTEREST ON INVESTMENTS	-10,879	-5,818	-1,416	-1,197	-2,000	-2,000	-2,624	-3,000	1,000
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-15,535	-8,265	-8,403	0	0	0	0	0	0
TOTAL COUNTY INSURANCE REVENUE	-75,639	-68,816	-59,805	-59,032	-135,454	-135,454	-60,459	-119,974	-15,480
73999157 NON DEPARTMENT INSURANCE/BOND									
551900 INSURANCE-GENERAL LIABILITY	41,435	58,301	59,733	52,226	61,800	61,800	52,226	61,800	0
552200 EMPLOYEE BONDS	4,712	5,768	7,920	7,940	8,000	8,000	7,920	8,500	500
574500 SETTLEMENTS	35,000	0	0	0	0	0	0	0	0
TOTAL NON DEPARTMENT INSURANCE/BOND	81,147	64,069	67,653	60,166	69,800	69,800	60,146	70,300	500
73999930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	65,654	65,654	0	49,674	-15,980
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	65,654	65,654	0	49,674	-15,980
TOTAL DEPARTMENT REVENUE	-75,639	-68,816	-59,805	-59,032	-135,454	-135,454	-60,459	-119,974	-15,480
TOTAL DEPARTMENT EXPENSE	81,147	64,069	67,653	60,166	135,454	135,454	60,146	119,974	-15,480
-ADDITION TO / USE OF FUND BALANCE	5,508	-4,747	7,848	1,135	0	0	-313	0	

Land Records Modernization

Department Vision - Where the department would ideally like to be

The Department fulfills the statutory requirements of Wisconsin Statute 70.09 with regard to tax parcel maps and related information. Through the Land Records Modernization program, the department forwards the goals set forth in the Land Records Modernization Plan, improving the creation of, and access to, Sauk County's land information resources 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 the Department is to maintain base tax parcel maps and information related to, and derived from, these maps for Sauk County. Land Information provides for the creation and maintenance of tax parcel data in compliance with Wisconsin Statute 70.09. Under State Statute 59.72, Sauk County retains funds for the Land Records Modernization program for the purpose of improving the availability of Sauk County's land information to other agencies and 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	We are able to continue to retain fees from document recording	Update the Plan as necessary Provide required reporting to the Wis Department of Administration	Ongoing
Improved Integration of Land Information Systems with existing County systems	ALRS	Streamline workflows for parcel creation and maintenance within ALRS and the GIS	Ongoing
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition as deemed necessary, prioritizing section corners first.	2021-2022
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing

Land Records Modernization

Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2024
	Treasurer Green Books & WPA records into GIS	Scanning and Indexing of Green Books & WPA records	12/31/2021
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2021
Incorporate Remonumentation & PLSS Data to Base Layers Information	All data collected in remonumentation incorporated into GIS	Implementing PLSS data, adjust and modify with Tax Parcel Data	Ongoing
Deploy Applications to meet County needs	All applications exist within GIS	Elections Results Application	Ongoing
		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
		Open Data Repository	Ongoing
		Imagery & LiDAR Data Download	Ongoing
		Field Collection Applications	Ongoing
		Surveyor Application	7/31/2023
Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2020
		Update GIS data to support NG911 specifications	7/31/2021
		Create ETL's (extract, translate, load) for NENA compliance.	12/31/2023
		Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2023
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	7/31/2023
Upgrade Software	Utilizing the latest ESRI Technology	Upgrade ArcGIS Server to utilize the latest enhancements Transition to ArcGIS Pro	12/31/2023
Maintain Base Map Data Layers	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Land Records Modernization

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	State law allows for the retention of a portion of the recording fees received by the Register of Deeds Office, provided these fees are used for the modernization of land records information and the provision of the information on the internet.	Wis Stats 59.72	User Fees / Misc	\$72,000	0.90	Land Records Council meets
			Grants	\$51,000		
			Use of Fund Balance	\$76,573		
			TOTAL REVENUES	\$199,573		
			Wages & Benefits	\$57,880		
			Operating Expenses	\$141,692		
			TOTAL EXPENSES	\$199,572		
			COUNTY LEVY	(\$1)		
GIS / RPL (Land Information)	Maintenance of tax parcel maps and related duties as set forth in s. 70.09 (2). Provide Land Records Information to the public and other government agencies.	Wis Stats 70.09	TOTAL REVENUES	\$0	5.60	Avg turn around time for parcel edits (# of working days)
			Wages & Benefits	\$503,246		
			Operating Expenses	\$31,407		
			TOTAL EXPENSES	\$534,653		
			COUNTY LEVY	\$534,653		
Outlay	High Res LiDar Acquisition Remonumentation	\$20,000 \$40,000	User Fees / Misc	\$60,000		Remonumentation backlog
			Grants	\$0		
			TOTAL REVENUES	\$60,000		
			Operating Expenses	\$60,000		
			TOTAL EXPENSES	\$60,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$259,573	6.50	
			TOTAL EXPENSES	\$794,225		
			COUNTY LEVY	\$534,652		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of Property Listing document processed	5614	5,000	5,000
Number of parcel edits completed annually	392	400	400
Hours spent on parcel edits	790	700	1,000
Number of times Land Records Council meets	3	3	3
GIS Requests for Service	291	175	200
GIS Project Hours	2,600	2,000	2,500
Land Records Modernization Project Hours	12 requests - 216 hours	25 requests - 250 hours	25 / 250

Key Outcome Indicators - How well are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Remonumentation corners moved	37	50	50
Remonumentation corners acquired (Strategic Initiative Grant)	50	100	100
Avg turn around time for parcel edits (# of working days)	11.5	5	5
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

Land Records Modernization

Oversight Committee: **Land Resources & Environment**

Overseen by the
Management Information
Systems Coordinator

**Cartographer /
Land Information Officer**
1.00 FTE

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

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

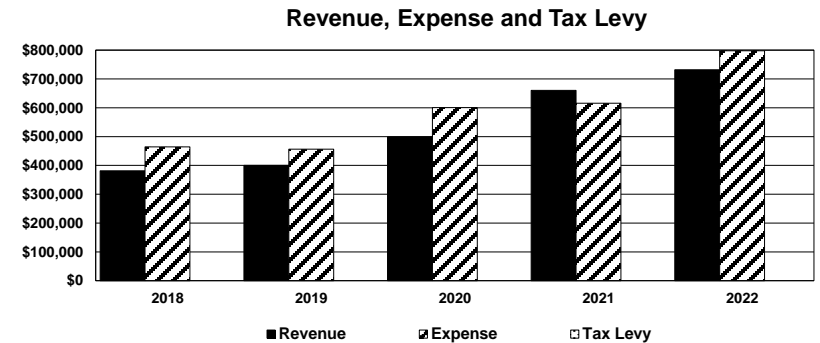
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	-0.50	0.00	3.01	0.00
FTE Balance	3.99	3.49	3.49	6.50	6.50

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	217,762	251,126	419,286	518,600	518,600	534,652	16,052	3.10%	Survey Redocumentation Projects	40,000	0
Grants & Aids	51,000	90,128	95,128	51,000	81,000	51,000	0	0.00%	Hi Density LiDAR	20,000	0
User Fees	131,248	157,632	146,089	132,000	132,000	132,000	0	0.00%			
Intergovernmental	0	0	0	0	0	0	0	0.00%	2023 Total	60,000	0
Use of Fund Balance	56,508	101,383	0	85,228	66,276	76,573	(8,655)	-10.16%			
Total Revenues	456,518	600,269	660,503	786,828	797,876	794,225	7,397	0.94%	2024	100,000	0
									2025	80,000	0
									2026	70,000	0
									2027	55,000	0
<u>Expenses</u>											
Labor	240,287	218,406	304,846	404,430	404,430	415,871	11,441	2.83%			
Labor Benefits	86,365	84,043	103,650	143,876	143,876	145,255	1,379	0.96%			
Supplies & Services	98,312	53,356	68,403	179,612	190,660	173,099	(6,513)	-3.63%			
Capital Outlay	31,554	244,464	139,050	58,910	58,910	60,000	1,090	1.85%			
Addition to Fund Balance	0	0	44,554	0	0	0	0	0.00%			
Total Expenses	456,518	600,269	660,503	786,828	797,876	794,225	7,397	0.94%			
Beginning of Year Fund Balance	508,353	451,845	350,461		395,014	328,738					
End of Year Fund Balance	451,845	350,461	395,014		328,738	252,165					

2023 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.



Fund: LAND RECORDS MODERNIZATION								\$ Change	
Department: GENERAL	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
23999 LAND RECORDS MODERN REVENUE									
411100 GENERAL PROPERTY TAXES	-217,762	-251,126	-419,286	-259,300	-518,600	-518,600	-518,600	-534,652	16,052
424360 S/A WIS LAND INFO BOARD	-51,000	-90,128	-95,128	-81,000	-51,000	-51,000	-81,000	-51,000	0
461700 RECORDING FEES/COUNTY SHARE	-131,248	-157,632	-146,088	-63,184	-132,000	-132,000	-132,000	-132,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-72,728	-72,728	0	-76,573	3,845
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-12,500	0	0	-12,500
TOTAL LAND RECORDS MODERN REVENUE	-400,010	-498,886	-660,502	-403,484	-774,328	-786,828	-731,600	-794,225	7,397
23999173 LAND RECORDS MODERNIZATION									
511100 SALARIES PERMANENT REGULAR	239,235	217,295	303,595	171,258	388,717	388,717	388,717	412,644	23,927
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	118	1,737	1,737	1,737	1,796	59
511900 LONGEVITY-FULL TIME	1,051	1,111	1,251	0	1,351	1,351	1,351	1,431	80
512100 WAGES-PART TIME	0	0	0	0	12,625	12,625	12,625	0	-12,625
514100 FICA & MEDICARE TAX	17,184	15,609	22,014	12,308	30,939	30,939	30,939	31,814	875
514200 RETIREMENT-COUNTY SHARE	15,335	14,434	20,198	10,917	25,467	25,467	25,467	27,421	1,954
514400 HEALTH INSURANCE COUNTY SHARE	53,627	53,760	60,533	40,217	87,046	87,046	87,046	85,653	-1,393
514500 LIFE INSURANCE COUNTY SHARE	86	82	106	68	141	141	141	117	-24
514600 WORKERS COMPENSATION	134	158	245	120	283	283	283	250	-33
514800 UNEMPLOYMENT	0	0	554	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	525	-525	0	50,000	50,000	50,000	60,000	10,000
520900 CONTRACTED SERVICES	0	0	0	28,900	0	0	0	0	0
522500 TELEPHONE	0	0	0	0	50	50	50	0	-50
524800 MAINTENANCE AGREEMENT	0	8,350	30,825	0	60,300	60,300	60,300	61,500	1,200
531100 POSTAGE AND BOX RENT	26	13	1	4	0	0	10	0	0
531200 OFFICE SUPPLIES AND EXPENSE	628	343	788	438	1,000	1,000	1,000	1,000	0
531500 FORMS AND PRINTING	0	0	0	0	3,000	3,000	3,000	3,000	0
531800 MIS DEPARTMENT CHARGEBACKS	88,971	41,242	35,544	50,118	31,612	44,112	55,000	26,449	-17,663
532400 MEMBERSHIP DUES	0	0	0	280	150	150	300	150	0
532500 SEMINARS AND REGISTRATIONS	1,671	1,250	890	1,270	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	1,842	1,042	0	454	15,000	15,000	15,000	15,000	0
533200 MILEAGE	966	87	410	763	1,000	1,000	1,000	1,000	0
533500 MEALS AND LODGING	4,208	504	469	3,734	2,000	2,000	2,000	2,000	0
581900 CAPITAL OUTLAY	31,554	244,464	139,050	20,610	58,910	58,910	58,910	60,000	1,090
TOTAL LAND RECORDS MODERNIZATION	456,518	600,269	615,948	341,576	774,328	786,828	797,876	794,225	7,397
TOTAL DEPARTMENT REVENUE	-400,010	-498,886	-660,502	-403,484	-774,328	-786,828	-731,600	-794,225	7,397
TOTAL DEPARTMENT EXPENSE	456,518	600,269	615,948	341,576	774,328	786,828	797,876	794,225	7,397
-ADDITION TO / USE OF FUND BALANCE	56,508	101,383	-44,554	-61,908	0	0	66,276	0	

Management Information Systems

Department Vision - Where the department would ideally like to be

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

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

MIS provides the capability, through the application of information technology, to support the mission of Sauk County Government and related agencies. MIS provides an array of knowledge based solutions and services, 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	Objectives - Specific achievements	Completion
<u>Sustainability</u> <p>To proactively manage the maintenance and security of Sauk County's technology resources and infrastructure; to ensure the dependability, performance and usability of these systems; while implementing strategies to sustainably contain the ongoing cost of ownership.</p>	<p>System performance and availability</p> <p>All equipment replaced per planned replacement schedules</p> <p>Reductions in the annual cost of systems ownership</p>	<p>Reduce the impact of security measures on end user productivity Maintain Critical down time at less than .001% All down time less than .02%</p> <ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles <p>Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>
<u>Utilization</u> <p>To leverage the convergence of user knowledge with system capability, in a manner that seeks to derive the maximum benefit possible from Sauk County's technology resources, and prioritize the utilization of existing systems over the acquisition of new technology solutions.</p>	<p>Improved web content - improved use of calendaring and collaboration - better departmental reporting</p> <p>Improved internal collaboration</p>	<p>Improve overall utilization of technology through:</p> <ul style="list-style-type: none"> • process improvement • training resources <p>Improve utilization of MS Teams</p>	<p>Ongoing</p> <p>December-23</p>

Management Information Systems

<p><u>Compliance</u></p> <p>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.</p>	<p>Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)</p> <p>Risk prone percentage</p> <p>System Security incidents Reported and followed up on.</p> <p>Reductions in medium and high risk exposures identified in periodic Security Risk Assessments and annual audit</p> <p>Continuity between policy and system settings</p>	<p>Improve security and compliance</p> <ul style="list-style-type: none"> • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments <p>Risk prone percentage lower than industry average per InfoSec Dashboard statistics</p> <p>Improve/Revise Disaster Recovery and Business Continuity</p> <ul style="list-style-type: none"> • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery • Maintain end user policies <p>Document all incidents through the Incident Reporting Process</p> <ul style="list-style-type: none"> • Items identified addressed in a timely fashion • Assessment performed bi annually or less <ul style="list-style-type: none"> • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan 	<p>Ongoing</p> <p>Ongoing</p> <p>As Required</p>
<p><u>Service</u></p> <p>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.</p>	<ul style="list-style-type: none"> • Help call Statistics • User Satisfaction Survey • Outside agency hours <p>Requests fulfilled to requesting departments and outside agency specifications</p>	<p>Enhance End User Support:</p> <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness <p>Departmental Requests</p>	<p>Ongoing</p> <p>As Required</p>

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$1,053,456	4.06	Average hours per help call Project closed / projects in queue
			TOTAL REVENUES	\$1,053,456		
			Wages & Benefits	\$407,676		
			Operating Expenses	\$1,307,029		
			TOTAL EXPENSES	\$1,714,705		
			COUNTY LEVY	\$661,248		

Management Information Systems

Research and Development	Work with County departments/agencies to evaluate new technology, purchase/or develop and implement that best meets their needs.	Work with County departments/agencies to evaluate new technology and implement the solution that best meets their needs. As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.	Other Revenues	\$5,700	2.24	
	As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.		Use of Fund Balance	\$0		
			TOTAL REVENUES	\$5,700		
			Wages & Benefits	\$251,445		
			Operating Expenses	\$24,206		
			TOTAL EXPENSES	\$275,651		
			COUNTY LEVY	\$269,951		
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs.		User Fees	\$0	0.62	
	Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$72,922		
			Operating Expenses	\$11,775		
			TOTAL EXPENSES	\$84,697		
			COUNTY LEVY	\$84,697		
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	45CFR 160 & 164	User Fees	\$0	0.92	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$95,128		
			Operating Expenses	\$42,337		
			TOTAL EXPENSES	\$137,465		
			COUNTY LEVY	\$137,465		
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$20,000	0.22	Revenues received cover costs
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$21,522		
			Operating Expenses	\$856		
			TOTAL EXPENSES	\$22,378		
			COUNTY LEVY	\$2,378		
			TOTAL REVENUES	\$0		
Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities.		Wages & Benefits	\$42,044	0.44	Downtime in hours Enhanced functions utilized
			Operating Expenses	\$242,302		
			TOTAL EXPENSES	\$284,346		
			COUNTY LEVY	\$284,346		

Management Information Systems

Outlay	Purchase technology items and products for County technology.		Other Revenues	\$500,271	8.50	
			TOTAL REVENUES	\$500,271		
			Operating Expenses	\$564,653		
			TOTAL EXPENSES	\$564,653		
			COUNTY LEVY	\$64,382		
Totals			TOTAL REVENUES	\$1,579,427	8.50	
			TOTAL EXPENSES	\$3,083,896		
			COUNTY LEVY	\$1,504,468		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Service Request Volume	10,049	9,900	10,500
Service Request Hours	6,541	7,000	7,500
Projects Opened	1,993	1,800	1,800
Projects Closed	2,222	1,800	1,800
Project Hours Total	1,844	2,000	2,000
External Support Hours	267	360	350
Planned System Downtime Hours	29	70	70
Consulting Expenditures	53,038	150,000	140,000
Total Information Technology Expenditure	1,741,677	2,500,000	3,000,000
Number of Trainings Provided by MIS Staff	7	18	18
Security Incidents Reported	20	16	25

Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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. Preventing such outages is the first priority of our maintenance programs.	1.30	0.00	<3 hrs
Non-Critical Unplanned Downtime (in hours)		2.00	5.00	<10 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	0.64 (38 minutes)	0.66 (40 minutes)	0.60 (36 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	95.00%	70.00%	50.00%
Items Identified in Risk Assessment Addressed		NA	3	5
Users to complete annual training	Percentage of employees that completed the annual security awareness training	67.00%	70.00%	90.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	14.00%	10.00%	<13%

Management Information Systems

Oversight Committee: **Executive & Legislative**

**Management Information
Systems Director**
1.00 FTE

System Security Specialist

1.00 FTE

Lead Support Technician

1.00 FTE

LAN / WAN Technician

1.00 FTE

Network Support Specialist

1.00 FTE

Program Coordinator

0.50 FTE *

**Computer Support / Help
Desk Technician**

2.00 FTE

Software Specialist

1.00 FTE

* Shared position with the Building Services Department

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	-1.00	0.00	0.00	-0.87	0.00
FTE Balance	9.37	9.37	9.37	8.50	8.50

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
MANAGEMENT INFORMATION SYSTEMS						
<u>Revenues</u>						
Tax Levy	1,454,203	1,656,099	1,512,406	1,500,826	1,500,826	1,504,469
Grants & Aids	0	76,123	134,011	0	0	0
User Fees	17,294	21,408	17,543	0	0	0
Intergovernmental	1,592,211	1,599,854	1,424,286	1,793,476	1,788,476	1,579,427
Use of Fund Balance	0	11,385	0	562,557	67,557	0
Total Revenues	3,063,708	3,364,869	3,088,246	3,856,859	3,356,859	3,083,896
<u>Expenses</u>						
Labor	677,934	692,226	659,457	679,374	679,374	678,782
Labor Benefits	193,564	204,575	194,591	199,787	199,787	211,956
Supplies & Services	1,342,602	1,439,654	1,216,450	1,486,014	1,566,764	1,628,505
Capital Outlay	680,433	1,028,414	578,889	1,491,684	910,934	564,653
Addition to Fund Balance	169,175	0	438,859	0	0	0
Total Expenses	3,063,708	3,364,869	3,088,246	3,856,859	3,356,859	3,083,896

Beginning of Year Fund Balance
End of Year Fund Balance

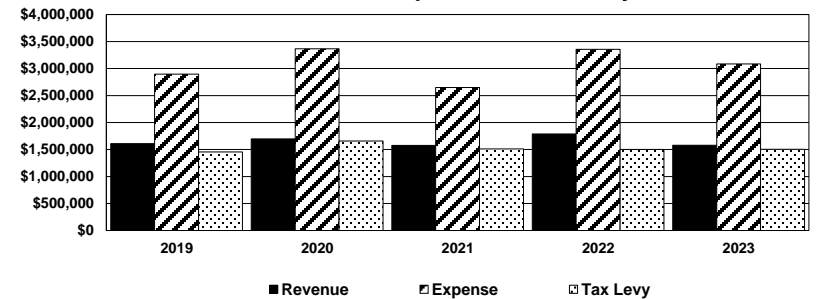
Included in General Fund Total

\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
3,643	0.24%	Replacement PCs	251,936	251,936
0	0.00%	New PC's	25,687	25,687
0	0.00%	Replacement Printers	29,430	29,430
(214,049)	-11.93%	Replacement Copiers	33,000	33,000
(562,557)	-100.00%	New Printers	6,400	6,400
		New Copiers	6,600	6,600
		Phone Equipment	5,000	5,000
		Replacement Hardware	45,000	45,000
		New Hardware	13,500	13,500
(592)	-0.09%	Network/Infrastructure	90,600	90,600
12,169	6.09%	Software Upgrades	2,500	2,500
142,491	9.59%	Avatar System	30,000	30,000
(927,031)	-62.15%	Phone System	25,000	25,000
0	0.00%			
(772,963)	-20.04%	2023 Total	564,653	564,653
		2024	565,500	565,500
		2025	740,500	740,500
		2026	608,500	608,500
		2027	1,060,500	1,060,500

2023 Highlights & Issues on the Horizon

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.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	2023 Amended To 2023	2022 Amended To 2023
10025 MANAGEMENT INFORMATION REVENUE									
411100 GENERAL PROPERTY TAXES	-1,454,203	-1,656,099	-1,512,406	-750,413	-1,500,826	-1,500,826	-1,500,826	-1,504,469	3,643
424296 ROUTES TO RECOVERY COVID	0	-76,123	0	0	0	0	0	0	0
424313 E911 COMMUNICATIONS GRANT	0	0	-134,011	0	0	0	0	0	0
452050 TELEPHONE REBATES	-17,104	-21,392	-17,372	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-16,418	-19,165	-14,166	-2,228	-20,000	-20,000	-15,000	-20,000	0
474010 DEPARTMENTAL CHARGES	-1,403,940	-1,416,186	-1,178,932	-701,183	-1,278,328	-1,646,874	-1,646,874	-1,422,212	-224,662
474040 REPLACEMENT FUND CHARGES	-171,852	-164,504	-231,188	-63,301	-126,602	-126,602	-126,602	-137,215	10,613
483300 SALE OF MATERIAL AND SUPPLIES	-190	-15	-172	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-12,500	-12,500	0	0	-12,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-550,057	0	0	-550,057
TOTAL MANAGEMENT INFORMATION REVENUE	-3,063,708	-3,353,483	-3,088,246	-1,517,125	-2,938,256	-3,856,859	-3,289,302	-3,083,896	-772,963
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100 SALARIES PERMANENT REGULAR	624,518	633,093	610,426	268,202	667,549	667,549	667,549	667,081	-468
511200 SALARIES-PERMANENT-OVERTIME	13,919	18,738	7,544	3,889	9,245	9,245	9,245	9,271	26
511800 FT WAGES NONPRODUCTIVE	0	206	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,111	2,200	2,320	0	2,580	2,580	2,580	2,430	-150
512100 WAGES-PART TIME	37,090	37,682	38,849	4,783	0	0	0	0	0
512900 LONGEVITY-PART TIME	296	307	319	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	49,318	50,428	47,839	20,289	51,972	51,972	51,972	51,927	-45
514200 RETIREMENT-COUNTY SHARE	43,710	46,726	44,292	17,686	44,159	44,159	44,159	46,157	1,998
514400 HEALTH INSURANCE COUNTY SHARE	99,567	106,263	101,297	43,773	102,426	102,426	102,426	112,742	10,316
514500 LIFE INSURANCE COUNTY SHARE	262	271	326	193	335	335	335	373	38
514600 WORKERS COMPENSATION	707	888	837	228	895	895	895	757	-138
520100 CONSULTANT AND CONTRACTUAL	100,902	68,885	59,803	60,869	107,690	107,690	165,000	96,950	-10,740
522500 TELEPHONE	45,682	46,304	43,065	15,915	56,900	56,900	56,900	54,440	-2,460
522700 911 EMERGENCY NUMBER	40,169	2,869	0	200	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	1,017,432	1,198,544	970,157	757,539	1,167,464	1,167,464	1,167,464	1,323,155	155,691
531100 POSTAGE AND BOX RENT	122	84	85	73	250	250	250	250	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	3,000	3,000	2,000	3,000	0
532200 SUBSCRIPTIONS	0	0	375	0	1,200	1,200	1,200	1,200	0
532400 MEMBERSHIP DUES	425	425	0	0	1,000	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	2,495	0	50	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	-69	2,297	17,128	1,645	10,000	10,000	10,000	10,000	0
533200 MILEAGE	455	780	92	166	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	2,262	0	0	0	1,200	1,200	1,200	1,200	0
534000 OPERATING/MEETING SUPPLIES	42,946	29,686	35,915	29,761	30,560	30,560	55,000	30,560	0
535400 COMPUTER SUPPLIES	0	0	0	0	500	500	500	500	0

Fund: GENERAL FUND									\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	2023 Amended To	2022 Amended To 2023
10025147 MANAGEMENT INFORMATION SYSTEMS									
581900 CAPITAL OUTLAY	680,433	1,028,414	578,889	164,039	573,081	1,491,684	910,934	564,653	-927,031
TOTAL MANAGEMENT INFORMATION SYSTEMS	2,894,534	3,364,869	2,649,387	1,419,177	2,938,256	3,856,859	3,356,859	3,083,896	-772,963
TOTAL DEPARTMENT REVENUE	-3,063,708	-3,353,483	-3,088,246	-1,517,125	-2,938,256	-3,856,859	-3,289,302	-3,083,896	-772,963
TOTAL DEPARTMENT EXPENSE	2,894,534	3,364,869	2,649,387	1,419,177	2,938,256	3,856,859	3,356,859	3,083,896	-772,963
-ADDITION TO / USE OF FUND BALANCE	-169,175	11,385	-438,859	-97,948	0	0	67,557	0	

SAUK COUNTY, WISCONSIN

2023 BUDGET - APPROPRIATION

"The Community Chest"

								2022 to 2023 Adopted	
								\$	%
Outside Agencies		2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Budgeted Appropriation		
	Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Bar Buddies	0	10,000	0	0	0	0	-	--
	Baraboo Area Homeless Shelter	0	0	35,000 *	0 *	25,000	25,000	-	--
	Baraboo Dells Airport	4,100	4,100	4,100	8,200	4,100	4,100	-	0.00%
	Baraboo Fireworks Inc	0	0	0	0	0	0	-	--
	Boys & Girls Clubs	20,000	25,000	50,000	25,000	0	0	-	--
	Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	-	0.00%
	Conservation Congress	1,400	1,400	1,400	0	1,400	1,400	-	--
	Court Appointed Special Advocate (CASA)	50,000	0	0	0	0	0	-	--
	Friends of the Baraboo River	0	0	25,000 *	28,000 *	0	0	-	--
	Hope House	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Hope Through Christ Ministries Warming Shelter / Transitional	5,000	0	0	0	0	0	-	--
	Kid's Ranch	0	0	15,000 *	10,000 *	0	0	-	--
	Lake Redstone Protection District (General Fund Balance)	0	0	200,000 *	0 *	0	0	-	--
	Mid-Continent Railway Museum (General Fund Balance)	77,000 *	125,000 *	0	0	0	0	-	--
	Mirror Lake Management District (General Fund Balance)	0	10,000 *	0	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	15,000 *	0 *	0	0	-	--
	Safe Harbor Homeless Shelter	0	0	6,000 *	0 *	0	0	-	--
	Sauk County Development Corporation	50,000	50,000	50,000	25,000	0	0	-	--
	Sauk County Development Corporation Housing Study (General Fund Balance)	25,000 *	0	0	0	0	0	-	--
	Sauk County Historical Society	15,000	15,000	17,000	20,000	25,000	20,000	(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	5,000	3,880	3,800	(80)	-1.60%
	Wormfarm Institute	0	20,000	0	0	0	0	-	--
Total Outside Agencies		\$313,200	\$326,200	\$489,200	\$186,900	\$125,080	\$120,000	(\$5,080)	-2.72%
Total Outside Agencies - Tax Levy Funded		\$211,200	\$191,200	\$193,200	\$186,900	\$125,080	\$120,000	(\$5,080)	-2.72%

SAUK COUNTY, WISCONSIN

2023 BUDGET - APPROPRIATION

"The Community Chest"

"The Community Chest"								2022 to 2023 Adopted	
								\$	%

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

Cross Sectional Analysis of County Operations

Proactive Relationships to Retain Programmatic and Financial Flexibility

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled before January 2024.	Review of economic conditions and operational needs. Successful completion of negotiations. Union ratification. Board approval. Signed contract. Prep for implementation.	December 2023
Overhaul of Classification and Compensation System.	New classification and compensation system implemented and appeals process conducted.	Assist contractor on organizational review, market analysis, and position review. Review and approve plan with board approval. Implement plan. Conduct appeals process. Train on new system. Update job descriptions.	October 2023
Healthier employees and future lower health insurance premiums.	Successful completion of Phase 1 of the Sauk County Wellness Plan and review of additional insured on county health plan.	50% enrollment in insurance provider's health portal.. 30% of employees complete an online health assessment. Quarterly campaigns. Plan in place for biometric communication in 2024.	December 2023
Management of complex employment laws related to human resources.	5 or more managers attend each training session held. Liability claims related to employment are kept to 5 or fewer.	Conduct Manager's Toolkit training session twice. Implement Annual Refresher manager training. Responsive to manager concerns. HR staff attend at least 1 training related to employment law.	December 2023
Effective human resources programs that engage employees and make Sauk County an employer of choice.	Turnover below 20%. Retention at 80% or above.	Development of Parenthood FAQ. Development and implementation of Leadership Toolkit training session. Completion of metrics to determine effectiveness. Employee appreciation gifts. Years of	December 2023
Leverage approaches to talent acquisition.	Candidate drop off reduced by 5%. 95% of offers accepted. 90% of offers to first choice accepted.	Review of occupational health pre-employment process. Revitalize Personnel front entry-way. Review of interview questions. Implementation of social media recruitment and branding.	October 2023
Maintain a safe and productive workforce.	Fewer workers compensation claims. Reduced workers compensation incident rate.	Implementation of 6 departmental safety committees and continued quarterly meetings of the leadership safety committee. All mandated safety trainings conducted. One "fun" safety training conducted.	December 2023
Minimize Sauk County's risk exposure.	Fewer claims overall. Claims reporting not delayed beyond 24 hours on average.	Review of respirator process and procedures. Review of property in the open. Occupational health provider review.	October 2023
Develop and maximize human resources related technology.	Implementation and utilization of effective timekeeping and human resources information system.	Implementation of electronic I-9. Begin planning for greater conversion to electronic HR processes.	December 2023
Review of SCCO Chapter 13 and Policy Document(s).	Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2023.	Review of ordinance and employee handbook. Update if necessary. Four safety policies updated and implemented.	December 2023

Personnel Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Human Resources Administration	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$0	0.75	Employment Liability Claims at 5 claims or below
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$64,509		
			Operating Expenses	\$21,350		
			TOTAL EXPENSES	\$85,859		
			COUNTY LEVY	\$85,859		
Labor Relations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	TOTAL REVENUES	\$0	0.15	Average Contract Settlement
			Wages & Benefits	\$16,402		
			Operating Expenses	\$18,745		
			TOTAL EXPENSES	\$35,147		
			COUNTY LEVY	\$35,147		
Recruitment and Retention	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids, exit interviews, stay interviews	Wis Stats 103	Wages & Benefits	\$86,946	1.15	Retention rate at 80% or above.
			Operating Expenses	\$4,745		
			TOTAL EXPENSES	\$91,691		
			COUNTY LEVY	\$91,691		
Classification and Compensation	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Other Revenues	\$60,000	0.40	Completion, implementation and maintenance of classification and compensation analysis.
			TOTAL REVENUES	\$60,000		
			Wages & Benefits	\$39,480		
			Operating Expenses	\$64,245		
			TOTAL EXPENSES	\$103,725		
COUNTY LEVY	\$43,725					
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, HIPAA Investigation, WRS coordination, EAP, Health Insurance and Other Voluntary Benefits (short term disability, Section 125, dental, vision, life insurance, etc.), employee wellness initiatives.	Wis Stats 103 and 111	Other Revenues	\$4,800	1.25	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	\$4,800		
			Wages & Benefits	\$118,006		
			Operating Expenses	\$47,245		
			TOTAL EXPENSES	\$165,251		
COUNTY LEVY	\$160,451					
Risk Management and Safety	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Use of Carryforward	\$0	1.30	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$114,826		
			Operating Expenses	\$21,905		
			TOTAL EXPENSES	\$136,731		
COUNTY LEVY	\$136,731					
Totals			TOTAL REVENUES	\$64,800	5.00	
			TOTAL EXPENSES	\$618,404		
			COUNTY LEVY	\$553,604		

Personnel Department

Output Measures - How much are we doing?				
Description		2021 Actual	2022 Estimate	2023 Budget
Benefits Administration - Leave of Absence Coordination		409 FMLA applications 147 COBRA notices	450 FMLA applications 150 COBRA docs	425 FMLA applications 140 COBRA docs
Benefits Administration - New Employee Benefits Orientation		123	130	125
Classification and Compensation - General Administration		469 performance appraisals 15 internal promotions 4 reclass vacant positions 6.52 new positions created 12 reclass budget process 0 project position created 23 LTE created 1 positions eliminated	500 performance appraisals 10 internal promotions 5 reclass vacant positions 11 new positions created 0 reclass budget process 0 project position created 18 LTE created 1 positions eliminated	500 performance appraisals 10 internal promotions 5 reclass vacant positions 8 new positions created 0 reclass budget process 0 project position created 10 LTE created 0 positions eliminated
Employee Assistance Program		17 EE Helpline calls 1 Supervisory call 46 online visits 2.2% utilization rate	20 EE Helpline calls 4 Supervisory call 50 online visits 2.4% utilization rate	25 EE Helpline calls 10 Supervisory call 75 online visits 2.5% utilization rate
Employee Onboarding Program (Admin, EM, HR, MIS, Safety)		7	12	12
Employee Retention and Turnover		19% Turnover 82% Retention	19% Turnover 81% Retention	18% Turnover 82% Retention
Health Insurance Participants (Employees)		497	500	500
Labor Relations		1 contract negotiation 0 grievance arbitration hearings 1 side letter ongoing	1 contract negotiation 0 grievance arbitration hearings 1 side letter merged into	1 contract negotiation 0 grievance arbitration hearings 0 side letter
Recruitment and Selection - (All Departments)		182 recruitments 1,481 applicants 13 postings	175 recruitments 1,500 applicants 20 postings	150 recruitments 1,600 applicants 10 postings
Training Programs		5 management sessions 0 leadership sessions 10 Safety Trainings 5 General EE Trainings	15 management sessions 0 leadership sessions 10 Safety Trainings 4 General EE Trainings	10 management sessions 2 leadership sessions 2 Annual Management Refresher 15 Safety Trainings 5 General EE Trainings
Wellness Fair for Employees		149 attendees 22 vendors	155 attendees 19 vendors	160 attendees 20 vendors
Workers Compensation		5.57 WC Incident Rate 1.48 Lost workday cases	5.50 WC Incident Rate 2.0 Lost workday cases	5.00 WC Incident Rate 1.5 Lost workday cases
Property/Liability Claims Management		8 Liability Claims 3 Employment Liability Claims 13 Property Claims	10 Liability Claims 2 Employment Liability Claims 15 Property Claims	8 Liability Claims 1 Employment Liability Claims 10 Property Claims
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	3.90%	6.90%	TBD
Benefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	0.00%	10.00%	30.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	1.75%	3.00%	2.17%
Employment Liability Claims at 5 claims or below	Departments are successfully navigating employment concerns prior to litigation	100.00%	100.00%	100.00%
Wellness 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.	82.00%	81.00%	82.00%

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.30	0.00	-0.30	0.00
FTE Balance	5.00	5.30	5.30	5.00	5.00

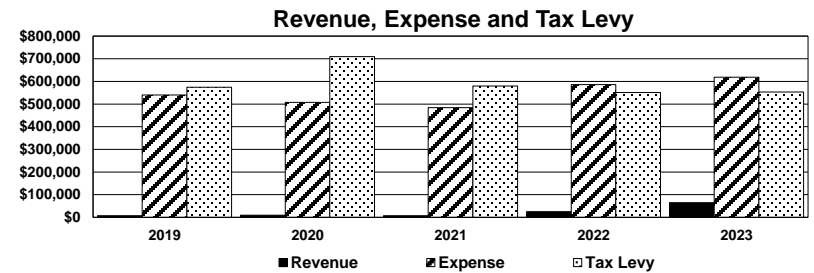
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	574,504	709,215	579,890	550,983	550,983	553,603	2,620	0.48%	None	0	0
Grants & Aids	0	0	0	80,000	20,000	60,000	(20,000)	-25.00%			
User Fees	1,471	1,745	753	1,000	800	800	(200)	-20.00%	2023 Total	0	0
Intergovernmental	1,600	0	0	0	0	0	0	0.00%			
Miscellaneous	4,064	7,302	6,163	3,000	4,109	4,000	1,000	33.33%			
Use of Fund Balance	0	0	0	94,213	10,181	0	(94,213)	-100.00%	2024	0	0
Total Revenues	581,639	718,262	586,806	729,196	586,073	618,403	(110,793)	-15.19%	2025	0	0
<u>Expenses</u>											
Labor	341,381	329,968	306,275	344,848	335,223	342,889	(1,959)	-0.57%	2026	0	0
Labor Benefits	99,994	90,352	92,410	97,694	77,855	97,280	(414)	-0.42%	2027	0	0
Supplies & Services	98,960	86,986	85,625	286,654	172,995	178,234	(108,420)	-37.82%			
Addition to Fund Balance	41,304	210,956	102,496	0	0	0	0	0.00%			
Total Expenses	581,639	718,262	586,806	729,196	586,073	618,403	(110,793)	-15.19%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 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.

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.

The 2022 budget included \$80,000 of American Rescue Plan Act (ARPA) funds for a classification and compensation analysis of all positions within Sauk County. This analysis began in 2022 (estimated to spend \$20,000) and will not be completed until 2023 (\$60,000).



Fund: GENERAL FUND									\$ Change
Department: PERSONNEL	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10011 PERSONNEL REVENUE									
411100 GENERAL PROPERTY TAXES	-574,504	-709,215	-579,890	-275,492	-550,983	-550,983	-550,983	-553,603	2,620
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-80,000	-80,000	-20,000	-60,000	-20,000
451650 COPIER/POSTAGE/MISC	0	0	-8	0	0	0	0	0	0
452160 SECTION 125 FORFEITURES	-4,064	-7,302	-6,163	-4,109	-3,000	-3,000	-4,109	-4,000	1,000
461400 COBRA ADMINISTRATION FEES	-1,471	-1,745	-746	-413	-1,000	-1,000	-800	-800	-200
474010 DEPARTMENTAL CHARGES	-1,600	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-27,500	-27,500	0	0	-27,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-15,000	-66,713	0	0	-66,713
TOTAL PERSONNEL REVENUE	-581,639	-718,262	-586,806	-280,014	-677,483	-729,196	-575,892	-618,403	-110,793
10011143 PERSONNEL									
511100 SALARIES PERMANENT REGULAR	265,508	240,654	232,739	121,905	264,319	264,319	264,319	271,410	7,091
511200 SALARIES-PERMANENT-OVERTIME	0	185	21	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	674	394	434	0	474	474	474	594	120
512100 WAGES-PART TIME	4,042	14,866	1,915	2,312	0	0	0	0	0
514100 FICA & MEDICARE TAX	19,406	18,792	17,143	8,923	20,257	20,257	20,257	20,808	551
514200 RETIREMENT-COUNTY SHARE	17,283	15,409	15,728	7,924	17,212	17,212	17,212	18,496	1,284
514400 HEALTH INSURANCE COUNTY SHARE	35,573	25,962	30,994	25,658	27,529	27,529	27,529	46,610	19,081
514500 LIFE INSURANCE COUNTY SHARE	55	46	60	30	62	62	62	66	4
514600 WORKERS COMPENSATION	150	185	197	87	185	185	185	163	-22
514800 UNEMPLOYMENT	0	505	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	80,000	80,000	20,000	60,000	-20,000
521800 PURCHASED SERVICES	20,565	26,266	23,833	10,582	25,000	29,575	25,000	25,000	-4,575
522500 TELEPHONE	692	762	1,324	458	1,800	1,800	750	750	-1,050
531011 WELLNESS	0	0	0	57	2,500	2,500	5,000	2,500	0
531100 POSTAGE AND BOX RENT	358	329	518	245	400	400	400	400	0
531200 OFFICE SUPPLIES AND EXPENSE	1,291	1,164	1,237	540	1,400	1,400	1,400	1,400	0
531300 PHOTO COPIES	0	0	0	0	25	25	0	0	-25
531800 MIS DEPARTMENT CHARGEBACKS	18,387	16,838	17,073	5,181	17,086	25,388	21,841	16,414	-8,974
532200 SUBSCRIPTIONS	289	819	269	245	600	600	599	600	0
532400 MEMBERSHIP DUES	615	310	667	2,195	1,250	1,250	2,195	1,750	500
532600 RECRUITMENT	16,221	4,728	1,259	2,037	16,000	30,741	20,000	10,000	-20,741
532800 TRAINING AND INSERVICE	1,079	1,229	916	819	6,500	13,084	8,000	6,500	-6,584
532801 STAFF DEVELOPMENT	0	0	0	0	15,000	15,000	10,000	15,000	0
533200 MILEAGE	223	0	46	56	700	700	200	200	-500
533500 MEALS AND LODGING	21	0	0	0	400	400	50	50	-350
536100 BACKGROUND CHECKS	2,512	1,675	2,885	50	3,500	3,500	3,000	3,000	-500
536500 EMPLOYEE RECOGNITION	2,549	5,529	1,244	0	4,750	14,681	10,000	4,000	-10,681
537300 EMPLOYEE ASSISTANCE	11,400	12,750	6,750	4,500	11,500	11,500	11,500	11,500	0

Fund: GENERAL FUND									\$ Change
Department: PERSONNEL	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
TOTAL PERSONNEL	418,895	389,399	357,253	193,803	518,449	562,582	469,973	517,211	-45,371
10011146 NEGOTIATIONS AND LABOR									
532300 PROFESSIONAL SUBSCRIPTION	75	0	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	0	25	210	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	1,434	0	0	0	0	0	0
TOTAL NEGOTIATIONS AND LABOR	75	25	1,644	0	0	0	0	0	0
10011152 RISK MANAGEMENT AND INSURANCE									
511100 SALARIES PERMANENT REGULAR	71,097	73,789	71,066	29,960	79,935	79,935	70,430	70,885	-9,050
511900 LONGEVITY-FULL TIME	60	80	100	0	120	120	0	0	-120
514100 FICA & MEDICARE TAX	5,101	5,423	5,249	2,292	6,124	6,124	6,124	5,423	-701
514200 RETIREMENT-COUNTY SHARE	4,667	4,986	4,701	1,947	5,204	5,204	5,204	4,820	-384
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	17,118	0	19,839	19,839	0	0	-19,839
514500 LIFE INSURANCE COUNTY SHARE	19	28	53	4	41	41	41	8	-33
514600 WORKERS COMPENSATION	948	1,095	1,167	464	1,241	1,241	1,241	886	-355
521100 MEDICAL EXAMINATIONS	9,755	7,911	10,456	5,744	11,000	11,000	11,000	500	-10,500
522500 TELEPHONE	13	54	580	129	520	520	520	520	0
531100 POSTAGE AND BOX RENT	4	6	11	0	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	0	416	745	0	560	560	560	550	-10
531800 MIS DEPARTMENT CHARGEBACKS	268	278	0	0	15,000	15,000	0	0	-15,000
532200 SUBSCRIPTIONS	1,580	1,605	1,455	0	2,000	2,000	1,455	2,000	0
532400 MEMBERSHIP DUES	650	650	650	650	1,000	1,000	1,000	1,000	0
532800 TRAINING AND INSERVICE	9,227	680	7,920	1,020	3,000	10,580	5,000	3,000	-7,580
532801 STAFF DEVELOPMENT	0	0	0	0	10,000	10,000	5,000	8,000	-2,000
533200 MILEAGE	382	70	136	355	200	200	400	400	200
533500 MEALS AND LODGING	0	0	0	0	100	100	75	50	-50
539100 OTHER SUPPLIES & EXPENSES	804	2,892	4,006	56	3,100	3,100	8,000	3,100	0
TOTAL RISK MANAGEMENT AND INSURANCE	121,365	117,883	125,413	42,621	159,034	166,614	116,100	101,192	-65,422
TOTAL DEPARTMENT REVENUE	-581,639	-718,262	-586,806	-280,014	-677,483	-729,196	-575,892	-618,403	-110,793
TOTAL DEPARTMENT EXPENSE	540,335	507,307	484,310	236,425	677,483	729,196	586,073	618,403	-110,793
-ADDITION TO / USE OF FUND BALANCE	-41,304	-210,956	-102,496	-43,589	0	0	10,181	0	

Register of Deeds

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development

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

General Government - Placemaking and economic development

General Government - Cooperation

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

Justice & Public Safety - Coroner's Office and budget

Outside Issues - Affordable/low income housing

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

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget	FTE's	Key Outcome Indicator(s)
Recordings	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies, attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based upon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified survey maps, and numerous other documents affecting title are all considered public record. The Register of Deeds makes these records available to all who request them; however, we do not make any determination as to the status of a parcel at any given time. Such determination is best done by a licensed title professional. Public computers are available at no cost for real estate research. There is a statutory fee for any copy of a real estate document issued by this office.	Wis Stat 59.43 Chapter 706	User Fees / Misc.	\$555,000	2.75 Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0	
			TOTAL REVENUES	\$555,000	
			Wages & Benefits	\$226,629	
			Operating Expenses	\$22,966	
			TOTAL EXPENSES	\$249,595	
			COUNTY LEVY	(\$305,405)	
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	Wis Stat 69.21	User Fees / Misc.	\$50,000	0.25
			Grants	\$0	
			TOTAL REVENUES	\$50,000	
			Wages & Benefits	\$18,878	
			Operating Expenses	\$1,670	
			TOTAL EXPENSES	\$20,548	
			COUNTY LEVY	(\$29,452)	
Totals			TOTAL REVENUES	\$605,000	3.00
			TOTAL EXPENSES	\$270,143	
			COUNTY LEVY	(\$334,857)	

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Documents recorded	18,286	16,800	16,000
Legacy documents entered into computerized index	0	10,000	15,000
Vital records filed	2,023	2,100	2,300
Copies of vital records issued	12,683	11,300	11,000

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	45	30	30
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$77,000	\$70,000	\$65,000

Register of Deeds

Oversight Committee: **Land Resources & Environment**

Register of Deeds

1.00 FTE

Deputy Register of Deeds

2.00 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER OF DEEDS											
<u>Revenues</u>											
Tax Levy	(319,818)	(303,469)	(337,626)	(339,448)	(339,448)	(334,857)	4,591	1.35%	None	0	0
Other Taxes	250,602	297,037	354,357	250,000	284,000	250,000	0	0.00%			
User Fees	371,005	419,315	413,639	355,000	355,000	355,000	0	0.00%	2023 Total	0	0
Total Revenues	301,789	412,883	430,370	265,552	299,552	270,143	4,591	1.73%			
<u>Expenses</u>											
Labor	143,143	144,499	158,782	161,074	161,074	163,149	2,075	1.29%	2024	0	0
Labor Benefits	69,991	73,878	78,138	82,543	82,543	82,358	(185)	-0.22%	2025	0	0
Supplies & Services	14,480	16,307	18,491	21,935	22,135	24,636	2,701	12.31%	2026	0	0
Addition to Fund Balance	74,175	178,199	174,959	0	33,800	0	0	0.00%	2027	0	0
Total Expenses	301,789	412,883	430,370	265,552	299,552	270,143	4,591	1.73%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

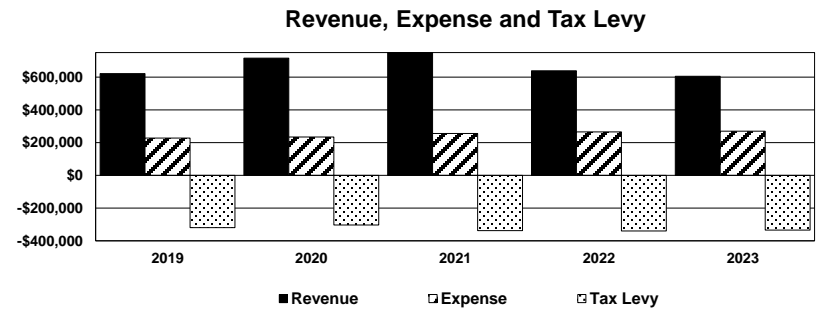
2023 Highlights & Issues on the Horizon

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

Enter parcel numbers of historic documents.

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

As economic conditions remain a concern, interest rates increase and real estate inventory becomes greater, it is more likely that prices and real estate activity will shrink in 2023. Revenue projections reflect that prediction.



Fund: GENERAL FUND									\$ Change
Department: REGISTER OF DEEDS	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10013 REGISTER OF DEEDS REVENUE									
411100 GENERAL PROPERTY TAXES	319,818	303,469	337,626	169,724	339,448	339,448	339,448	334,857	4,591
419100 REAL ESTATE TRANSFER TAX	-250,602	-297,037	-354,357	-180,717	-250,000	-250,000	-284,000	-250,000	0
451150 REGISTER OF DEEDS FEES	-300,102	-346,040	-338,550	-149,465	-285,000	-285,000	-285,000	-285,000	0
451650 ELECTRONIC COPIES	-70,903	-73,275	-75,089	-36,137	-70,000	-70,000	-70,000	-70,000	0
TOTAL REGISTER OF DEEDS REVENUE	-301,789	-412,882	-430,371	-196,596	-265,552	-265,552	-299,552	-270,143	4,591
10013170 REGISTER OF DEEDS									
511100 SALARIES PERMANENT REGULAR	142,301	143,617	157,860	77,008	160,112	160,112	160,112	162,147	2,035
511900 LONGEVITY-FULL TIME	842	882	922	0	962	962	962	1,002	40
514100 FICA & MEDICARE TAX	10,055	10,163	11,185	5,356	12,322	12,322	12,322	12,481	159
514200 RETIREMENT-COUNTY SHARE	9,389	9,754	10,710	5,003	10,470	10,470	10,470	11,094	624
514400 HEALTH INSURANCE COUNTY SHARE	50,372	53,760	55,996	32,239	59,518	59,518	59,518	58,565	-953
514500 LIFE INSURANCE COUNTY SHARE	95	96	114	70	120	120	120	120	0
514600 WORKERS COMPENSATION	79	105	133	54	113	113	113	98	-15
522500 TELEPHONE	70	117	42	0	100	100	100	100	0
524800 MAINTENANCE AGREEMENT	27	211	912	553	850	850	1,250	1,300	450
531100 POSTAGE AND BOX RENT	3,946	3,498	4,554	2,410	4,300	4,300	4,900	4,900	600
531200 OFFICE SUPPLIES AND EXPENSE	1,086	1,084	1,135	59	2,500	2,500	2,000	2,000	-500
531500 FORMS AND PRINTING	1,189	1,125	1,439	988	1,500	1,500	1,500	1,500	0
531600 RECORD BOOKS AND BINDERS	288	312	910	0	650	650	650	650	0
531800 MIS DEPARTMENT CHARGEBACKS	6,144	9,632	8,883	1,528	9,648	9,648	9,648	11,799	2,151
532200 SUBSCRIPTIONS	79	0	0	0	80	80	80	80	0
532400 MEMBERSHIP DUES	470	200	275	480	750	750	700	750	0
533200 MILEAGE	767	103	252	415	750	750	600	750	0
533500 MEALS AND LODGING	408	19	82	329	800	800	700	800	0
552100 OFFICIALS BONDS	7	8	7	7	7	7	7	7	0
TOTAL REGISTER OF DEEDS	227,614	234,684	255,411	126,500	265,552	265,552	265,752	270,143	4,591
TOTAL DEPARTMENT REVENUE	-301,789	-412,882	-430,371	-196,596	-265,552	-265,552	-299,552	-270,143	4,591
TOTAL DEPARTMENT EXPENSE	227,614	234,684	255,411	126,500	265,552	265,552	265,752	270,143	4,591
-ADDITION TO / USE OF FUND BALANCE	-74,175	-178,198	-174,960	-70,095	0	0	-33,800	0	

Surveyor

Department Vision - Where the department would ideally like to be

The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the physical corners of the Public Land Survey System (PLSS). The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the Sauk County Ordinance 43.65, the County Surveyor is responsible for critical review of Certified Survey Maps and Plats of Surveys, an authority which has not been provided for by State Statutes. This is very positive advancement in the level of service that is being provided to the people of Sauk County.

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

To provide for the remonumentation and maintenance of the Public Land Survey System (PLSS), being the Section Corners and Quarter Corners throughout Sauk County. It is also the responsibility of the County Surveyor to provide mediation and resolution of controversies, disputes, and questions with regards to the locations of those corners, and also, through the provisions of the County Surveyor Ordinance, with regards to any and all surveys conducted in the county. The County Surveyor is also responsible for filing survey maps and reports of remonumentation and perpetuation of the 2,912 original PLSS corners, as well as the PLSS corners not originally monumented, or monumented by past County Surveyors, and providing copies of these documents as they are requested. The County Surveyor may also be responsible for providing or administering Surveying related support services to other departments in the County as requested and where sufficient funding is provided.

Elements of Countywide Mission Fulfilled

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

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing or lost PLSS corners.	Ongoing
Statutory Corner Maintenance Continued	Annual Reports	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Establish Internet Availability of Old and New Records	Annual Reports	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Annual Reports	Establish and maintain Internet availability of Survey records.	Ongoing
Provide accurate locations for PLSS Corners, County-wide.	Annual Reports	Establish G.P.S. coordinates on all County PLSS corners.	12/31/2026
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	2023 Budget		FTE's	Key Outcome Indicator(s)
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and Surveys. Coordinate with Land Resources and Environment, Land Information, Treasurer, and other Departments as well as with other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of new records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.	Wis. Stats. 59.45 and 59.74 Sauk County Code of Ordinances, Ch. 43.65	User Fees / Misc	\$0	1.00	G.P.S. Coordinates Map Production Document scans
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$55,541		
			Operating Expenses	\$18,157		
			TOTAL EXPENSES	\$73,698		
			COUNTY LEVY	\$73,698		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$73,698		
			COUNTY LEVY	\$73,698		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Corner Remonumentation	20	15	15
Corner Maintenance	133	200	200
G.P.S. Coordinates on corners	133	200	200
Review of Plats of Survey	234	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?	2021 Actual	2022 Estimate	2023 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	139	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	G.P.S. maps show relationships between all corners to facilitate error corrections	139	200	200

Surveyor

Oversight Committee: **Land Resources & Environment**

Surveyor

1.00 FTE

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

SURVEYOR

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	81,026	79,141	81,047	75,021	75,021	73,698	(1,323)	-1.76%	None	0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	23,355	0	0	0.00%			
Total Revenues	81,026	79,141	81,047	75,021	98,376	73,698	(1,323)	-1.76%	2023 Total	0	0

Expenses

Labor	41,629	48,662	45,103	50,860	63,860	51,001	141	0.28%	2024	0	0
Labor Benefits	3,740	4,443	4,193	4,679	5,684	4,540	(139)	-2.97%	2025	0	0
Supplies & Services	12,594	14,084	19,343	19,482	28,832	18,157	(1,325)	-6.80%	2026	0	0
Addition to Fund Balance	23,063	11,952	12,408	0	0	0	0	0.00%	2027	0	0
Total Expenses	81,026	79,141	81,047	75,021	98,376	73,698	(1,323)	-1.76%			

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

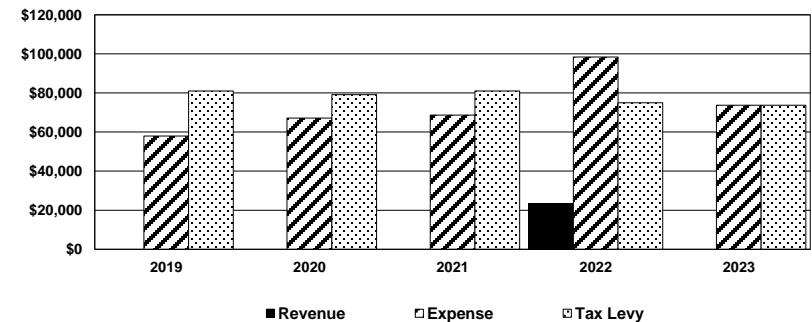
2023 Highlights & Issues on the Horizon

The County Surveyor continues to develop updated paper filing systems (as required by State Statutes), as well as cooperating with the Land Information Department to maintain and update online available Survey Records. For 2023, it will be a continuation of the process of making space in the survey records.

Wisconsin Statutes require that the County Surveyor maintain reproducible paper copies of all surveys that have ever been done in the County. Sauk County survey records have been continually expanding and have completely filled our filing system, we have no way to expand it at this time. Certified Survey Maps have always been double filed in the survey records as well as in the Register of Deeds records. The Surveyor is in the process of removing the CSM copies from those files. This is a very time consuming process entailing carefully sorting through tens of thousands of documents. It is not a process where any allowance can be made for mistakes.

The Section Corner Tie Sheet records were in a similar state of overflow, but have been effectively reduced by removing all but the most recent records for every Corner. Those previous versions will be archived separately, properly organized, but in a much more condensed methodology. They will still be accessible, but somewhat less easily. Surveyors' research should not be negatively impacted, because these records are also accessible through the Tie Sheet Finder internet application in digital form.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: COUNTY SURVEYOR	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10016 COUNTY SURVEYOR									
411100 GENERAL PROPERTY TAXES	-81,026	-79,141	-81,047	-37,511	-75,021	-75,021	-75,021	-73,698	-1,323
TOTAL COUNTY SURVEYOR	-81,026	-79,141	-81,047	-37,511	-75,021	-75,021	-75,021	-73,698	-1,323
10016171 COUNTY SURVEYOR									
511100 SALARIES PERMANENT REGULAR	13,987	9,239	9,709	4,548	9,860	9,860	9,860	10,001	141
512700 WAGES-PART TIME-NO BENEFITS	27,642	39,423	35,394	29,296	41,000	41,000	54,000	41,000	0
514100 FICA & MEDICARE TAX	3,185	3,723	3,450	2,589	3,891	3,891	4,896	3,902	11
514600 WORKERS COMPENSATION	555	720	743	525	788	788	788	638	-150
520300 MONUMENTATION (FIELD)	0	0	0	0	500	500	0	0	-500
520400 CERTIFIED SURVEY REVIEW	0	0	0	0	150	150	0	0	-150
520500 MONUMENTATION MAINT & PRES	8,500	8,600	15,750	3,500	12,000	12,000	22,000	12,000	0
522500 TELEPHONE	196	567	607	173	519	519	519	519	0
531200 OFFICE SUPPLIES AND EXPENSE	0	285	0	482	1,500	1,500	1,500	1,500	0
531800 MIS DEPARTMENT CHARGEBACKS	3,786	2,927	2,974	50	2,700	2,700	2,700	2,025	-675
532400 MEMBERSHIP DUES	100	100	0	0	100	100	100	100	0
536300 MONUMENTS,SIGNS,POSTS,ETC	0	1,593	0	2,078	2,000	2,000	2,000	2,000	0
552100 OFFICIALS BONDS	12	13	12	12	13	13	13	13	0
TOTAL COUNTY SURVEYOR	57,963	67,189	68,639	43,252	75,021	75,021	98,376	73,698	-1,323
TOTAL DEPARTMENT REVENUE	-81,026	-79,141	-81,047	-37,511	-75,021	-75,021	-75,021	-73,698	-1,323
TOTAL DEPARTMENT EXPENSE	57,963	67,189	68,639	43,252	75,021	75,021	98,376	73,698	-1,323
-ADDITION TO / USE OF FUND BALANCE	-23,063	-11,952	-12,408	5,742	0	0	23,355	0	

Treasurer

Department Vision - Where the department would ideally like to be						
To continue to maintain our level of excellent service to the public and other county offices. Learn to better utilize the existing tools we have and continually search for more efficient processes for all facets of our department. Provide information for the public via our web site. Continue to find ways to increase revenues and decrease expenses.						
Department Mission - Major reasons for the department's existence and purpose in County government						
To administer and fulfill the duties as defined in the Wisconsin State Statutes. This includes property tax collection; receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.						
Elements of Countywide Mission Fulfilled						
Provide fiscally responsible / essential services						
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board						
General Government - Cooperation						
Goals - Desired results for department		Measures - How to tell if goals are being met	Objectives - Specific projects		Completion Date	
Up-to-date, organized, properly identified Treasurer/Assessment records to comply with statutory record retention policies		Paper records past their retention time period will be destroyed. Items are easily accessed when needed.	Need to inventory current records, identify their retention period, organize for easy and understandable access. Scan and index some records. De-clutter current work and storage areas.		12/31/2023	
Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Disburse all County Monies, Complete Tax Roll and Tax Bills, Tax Deed Lands, Property Tax Collection, Unclaimed Funds, Investing of County Funds, Drainage District Treasurer, Bankruptcy Filings, Land Information Council	Wis Stat §§ Chapters 26, 25, 34, 59, 60, 66, 69, 80, 74, 75, 77, 174, 236, 814, 990	Other Revenues	\$926,815	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			TOTAL REVENUES	\$926,815		
			Wages & Benefits	\$247,271		
			Operating Expenses	\$120,025		
			TOTAL EXPENSES	\$367,296		
COUNTY LEVY	(\$559,519)	3.00				
TOTAL REVENUES	\$926,815					
TOTAL EXPENSES	\$367,296					
COUNTY LEVY	(\$559,519)					
Output Measures - How much are we doing?						
Description		2021 Actual	2022 Estimate		2023 Budget	
Acres of Ag Use Converted / \$ Amount (Cty Share)		41 acres / \$17,250 Cty Share	30 / \$9,000		20 / \$8,000	
Address Changes Processed		809	750		775	
Lottery Credit Letters Sent		83	100		100	
Tax Receipts Processed		10,090	11,000		11,000	
County Department Receipts Processed		6,578	7,000		7,000	
Payroll Checks/Advices Processed		17,403	17,800		17,400	
Accounts Payable Checks Processed		8,606	9,000		9,000	
Tax Certificates Issued for Delinquent Taxes (Current Year)		839	1,300		1,000	
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)		\$1,041,375	\$1,800,000		\$1,200,000	
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure		70	154		150	
Properties Taken by Tax Foreclosure		15	25		25	
Key Outcome Indicators / Selected Results - How well are we doing?						
Description	What do the results mean?	2021 Actual	2022 Estimate		2023 Budget	
Weighted average rate of investments	The higher the rate, the more interest income earned	0.11%	0.85%		0.90%	
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	0.38%	1.35%		1.00%	
Time to check eligibility for Lottery Credit Certification	Indication of how long to administer the Lottery Credit Certification. Lottery Credits in general are a lot of work	5-15 minutes	5-15 minutes		5-15 minutes	

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.50	0.00	-3.00	0.00
FTE Balance	5.50	6.00	6.00	3.00	3.00

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
<u>Revenues</u>											
Tax Levy	(747,246)	(313,026)	(422,449)	(479,960)	(479,960)	(559,519)	(79,559)	-16.58%	None	0	0
Other Taxes	700,146	600,337	579,645	493,065	493,065	493,065	0	0.00%			
Grants & Aids	127,377	126,426	126,161	125,000	125,000	125,000	0	0.00%	2023 Total	0	0
Fees, Fines & Forfeitures	7,848	5,989	15,421	3,500	11,000	8,000	4,500	128.57%			
User Fees	15,184	17,189	13,654	10,500	10,750	12,750	2,250	21.43%			
Intergovernmental	155,773	90,936	31,027	33,000	49,701	37,000	4,000	12.12%	2024	0	0
Interest	942,411	495,248	114,676	136,000	200,000	250,000	114,000	83.82%	2025	0	0
Miscellaneous	44,689	220,078	39,802	25,000	25,000	1,000	(24,000)	-96.00%	2026	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2027	0	0
Total Revenues	1,246,182	1,243,177	497,937	346,105	434,556	367,296	21,191	6.12%			
<u>Expenses</u>											
Labor	295,188	318,616	221,018	180,599	180,666	185,544	4,945	2.74%			
Labor Benefits	107,341	112,774	59,401	53,351	53,351	61,727	8,376	15.70%			
Supplies & Services	110,103	135,494	129,826	112,155	122,427	120,025	7,870	7.02%			
Addition to Fund Balance	733,551	676,293	87,692	0	78,112	0	0	0.00%			
Total Expenses	1,246,182	1,243,177	497,937	346,105	434,556	367,296	21,191	6.12%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

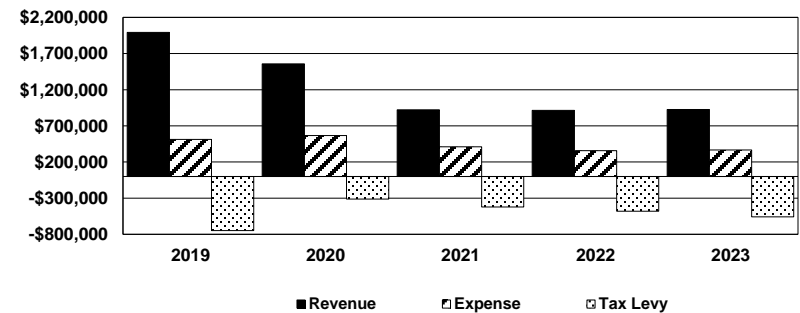
2023 Highlights & Issues on the Horizon

Due to Senate Bill 829 passing into law in March 2022, the net sale proceeds distribution has been amended. In the past, the County retained any net sale proceeds and this was considered revenue that would help offset any losses we may have incurred in other sales. Now, the net sale proceeds will be distributed amongst the lienholders and the former owner. This only applies to properties that were foreclosed upon after the bill was passed.

During 2022 investment interest rates have been steadily increasing. This should reflect in more interest income into 2023.

The Ag Use conversion Charge was good in 2022 however, with the current real estate market starting to trend to a slower pace this will mean fewer acres of land being converted from agricultural use to residential/commercial use in 2023.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: TREASURER/REAL PROPERTY	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
10012 TREASURER/REAL PROP REVENUE									
411100 GENERAL PROPERTY TAXES	747,246	313,026	422,449	239,980	479,960	479,960	479,960	559,519	-79,559
411400 FOREST CROP TAX	-65	-65	-218	0	-65	-65	-65	-65	0
411500 MANAGED FOREST LAND TAXES	-67,100	-79,639	-88,154	-8,065	-68,000	-68,000	-68,000	-68,000	0
411600 PAYMENT IN LIEU OF TAXES-PILT	-106,678	-105,217	-105,381	-100,677	-105,000	-105,000	-105,000	-105,000	0
411700 FOREST LANDS AID	-20,699	-20,810	-20,780	0	-20,000	-20,000	-20,000	-20,000	0
412260 CHARGEBACKS	0	-135	-21	0	0	0	0	0	0
412270 OMITTED TAXES	0	-2,002	-1,976	0	0	0	0	0	0
419900 INTEREST/PENALTY ON TAXES	-632,981	-518,496	-489,276	-189,284	-425,000	-425,000	-425,000	-425,000	0
424296 ROUTES TO RECOVERY COVID	0	-400	0	0	0	0	0	0	0
443110 AG USE CONVERSION CHRГ	-7,848	-5,989	-15,421	-7,038	-3,500	-3,500	-11,000	-8,000	4,500
451650 COPIER/POSTAGE/MISC	-1,491	-1,053	-1,283	-421	-500	-500	-750	-750	250
451680 UNCLAIMED FUNDS FORFEITURE	0	-11,381	0	0	-5,000	-5,000	-5,000	0	-5,000
461510 LETTER & SEARCH FEES	-13,200	-15,550	-12,300	-5,850	-10,000	-10,000	-10,000	-12,000	2,000
472490 LOCAL GOVT/AGENCY PAYMENTS	-28,000	-31,248	-31,027	-10,008	-33,000	-33,000	-43,000	-37,000	4,000
473100 TIF DISTRICT OVERRUNS	-127,773	-59,688	0	-6,701	0	0	-6,701	0	0
481100 INTEREST ON INVESTMENTS	-942,411	-495,248	-114,676	-107,745	-136,000	-136,000	-200,000	-250,000	114,000
483300 SALE OF MATERIAL AND SUPPLIES	-493	-586	-71	0	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	-1	0	0	0	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-44,689	-208,696	-39,802	-2,285	-20,000	-20,000	-20,000	-1,000	-19,000
TOTAL TREASURER/REAL PROP REVENUE	-1,246,182	-1,243,177	-497,936	-198,095	-346,105	-346,105	-434,556	-367,296	21,191
10012153 TREASURER/REAL PROP TAX LISTER									
511100 SALARIES PERMANENT REGULAR	294,745	318,118	220,603	86,490	180,161	180,161	180,161	185,066	4,905
511200 SALARIES-PERMANENT-OVERTIME	24	0	17	67	0	0	67	0	0
511900 LONGEVITY-FULL TIME	418	498	398	0	438	438	438	478	40
514100 FICA & MEDICARE TAX	21,079	23,074	16,247	6,180	13,816	13,816	13,816	14,194	378
514200 RETIREMENT-COUNTY SHARE	19,362	21,367	14,771	5,626	11,739	11,739	11,739	12,617	878
514400 HEALTH INSURANCE COUNTY SHARE	66,642	67,986	28,060	19,077	27,529	27,529	27,529	34,655	7,126
514500 LIFE INSURANCE COUNTY SHARE	95	116	138	84	141	141	141	150	9
514600 WORKERS COMPENSATION	164	230	185	61	126	126	126	111	-15
522500 TELEPHONE	118	94	64	0	90	90	0	0	-90
531100 POSTAGE AND BOX RENT	40,928	42,156	45,843	8,463	45,000	45,000	45,000	47,000	2,000
531200 OFFICE SUPPLIES AND EXPENSE	579	972	409	270	500	500	600	700	200
531400 SMALL EQUIPMENT	0	1,200	66	0	500	500	500	500	0
531500 FORMS AND PRINTING	9,933	11,001	9,854	2,111	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	16,752	49,045	53,934	50,330	30,525	30,525	48,051	41,765	11,240
532100 PUBLICATION OF LEGAL NOTICES	294	0	486	0	0	0	0	600	600
532400 MEMBERSHIP DUES	160	170	180	100	100	100	100	100	0
532500 SEMINARS AND REGISTRATIONS	705	250	168	125	250	250	250	250	0
532800 TRAINING AND INSERVICE	0	20	0	0	100	100	100	100	0

Fund: GENERAL FUND									\$ Change
Department: TREASURER/REAL PROPERTY	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
10012153 TREASURER/REAL PROP TAX LISTER									
533200 MILEAGE	1,299	287	177	57	450	450	135	200	-250
533500 MEALS AND LODGING	1,332	191	192	270	600	600	600	700	100
552100 OFFICIALS BONDS	1,168	1,289	1,168	1,168	1,300	1,300	1,168	1,200	-100
TOTAL TREASURER/REAL PROP TAX LISTER	475,797	538,065	392,960	180,479	323,365	323,365	340,521	350,386	27,021
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	10,608	8,915	5,160	5,619	6,000	6,000	6,500	6,500	500
524600 FILING FEES	255	150	33	180	120	120	203	90	-30
531100 POSTAGE AND BOX RENT	1,322	1,093	600	556	1,600	1,600	1,800	1,800	200
532100 PUBLICATION OF LEGAL NOTICES	4,433	2,726	2,335	0	5,000	5,000	5,000	3,500	-1,500
559100 TAXES/EXP/MAINT ON DEEDS TAKEN	4,270	5,292	3,939	785	0	0	0	0	0
TOTAL TAX DEED EXPENSE	20,889	18,177	12,066	7,141	12,720	12,720	13,503	11,890	-830
10012159 TAX CHARGEBACKS									
526200 REAL ESTATE / PROPERTY TAX	15,945	10,643	5,219	2,331	10,000	10,000	2,400	5,000	-5,000
TOTAL TAX CHARGEBACKS	15,945	10,643	5,219	2,331	10,000	10,000	2,400	5,000	-5,000
TOTAL DEPARTMENT REVENUE	-1,246,182	-1,243,177	-497,936	-198,095	-346,105	-346,105	-434,556	-367,296	21,191
TOTAL DEPARTMENT EXPENSE	512,632	566,884	410,244	189,951	346,105	346,105	356,444	367,296	21,191
-ADDITION TO / USE OF FUND BALANCE	-733,551	-676,293	-87,692	-8,143	0	0	-78,112	0	

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	311,286	370,239	424,061	452,052	419,558	372,601	(79,451)	-17.58%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	33,938	7,296	0	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	345,224	377,535	424,061	452,052	419,558	372,601	(79,451)	-17.58%			
<u>Expenses</u>											
Supplies & Services	345,224	377,535	220,979	452,052	311,043	372,601	(79,451)	-17.58%	2024	0	0
Addition to Fund Balance	0	0	203,082	0	108,515	0	0	0.00%	2025	0	0
Total Expenses	345,224	377,535	424,061	452,052	419,558	372,601	(79,451)	-17.58%	2026	0	0
Beginning of Year Fund Balance	571,541	537,603	530,307		733,389	841,904			2027	0	0
End of Year Fund Balance	537,603	530,307	733,389		841,904	841,904					

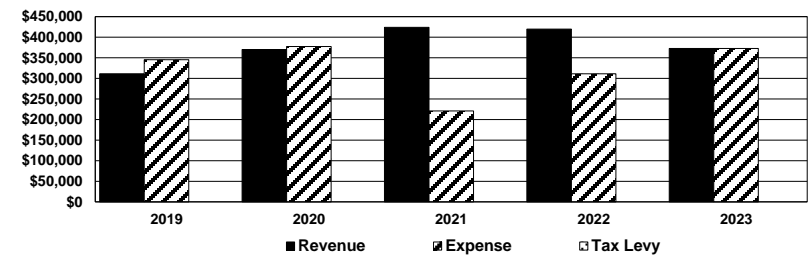
2023 Highlights & Issues on the Horizon

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	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2023 2022 Amended To 2023	
74999 WORKERS COMPENSATION									
474070 WORKERS COMP CHARGES	-311,286	-370,239	-424,061	-193,982	-452,052	-452,052	-419,558	-372,601	-79,451
TOTAL WORKERS COMPENSATION	-311,286	-370,239	-424,061	-193,982	-452,052	-452,052	-419,558	-372,601	-79,451
74999152 WORKERS COMPENSATION									
520900 CONTRACTED SERVICES	135,045	132,265	143,139	142,143	145,500	145,500	143,143	147,000	1,500
535300 DAMAGE CLAIMS	210,179	245,270	77,840	46,091	306,552	306,552	167,900	225,601	-80,951
TOTAL WORKERS COMPENSATION	345,224	377,535	220,979	188,234	452,052	452,052	311,043	372,601	-79,451
TOTAL DEPARTMENT REVENUE	-311,286	-370,239	-424,061	-193,982	-452,052	-452,052	-419,558	-372,601	-79,451
TOTAL DEPARTMENT EXPENSE	345,224	377,535	220,979	188,234	452,052	452,052	311,043	372,601	-79,451
-ADDITION TO / USE OF FUND BALANCE	33,938	7,297	-203,082	-5,749	0	0	-108,515	0	

Justice & Public Safety

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

FUNCTIONAL AREA MISSION STATEMENT

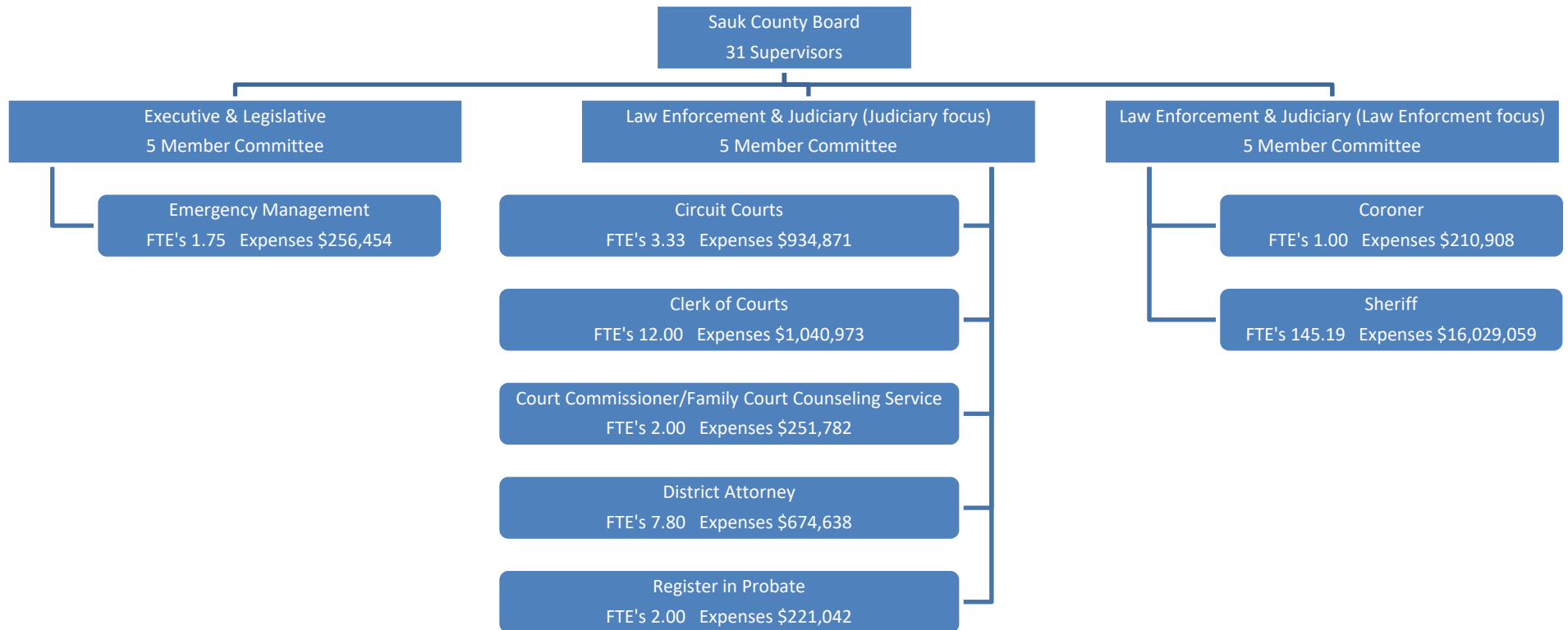
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

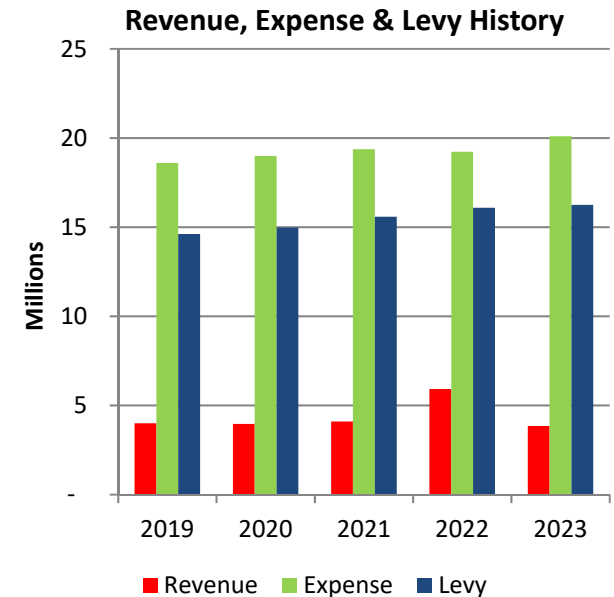
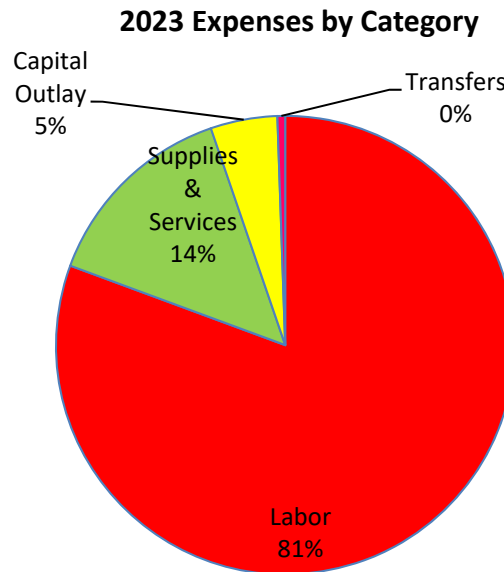
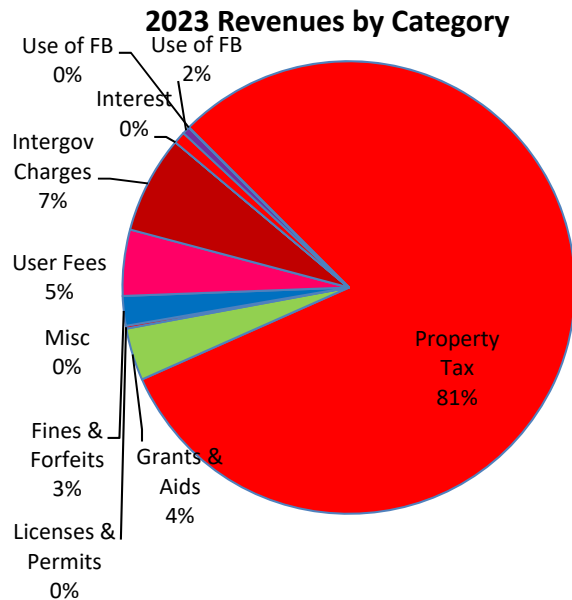
Fiscally Responsible / Essential Services
Safe Community



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2023

- One full-time position was created specifically by the State Joint Finance Committee for the Sauk County District Attorney's Office. In 2021, a new Assistant District Attorney (ADA) was hired. The addition of this position offset the loss a previous grant position and allowed staffing to remain at 6 Attorneys. Previous County funding allocated \$45,000 tax levy for this position, with the state funding the need for County funding is obviated in 2022.
- In 2022, 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.
- Recruitment continues to be difficult to fill vacant positons in the jail causing increased overtime expenses. Based on vacant positions three open positions were left unfunded in the 2023 budget. Due to decrease in staffing there electronic monitoring program will need to be increased.
- 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."



Circuit Courts

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

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

General Government - Cooperation

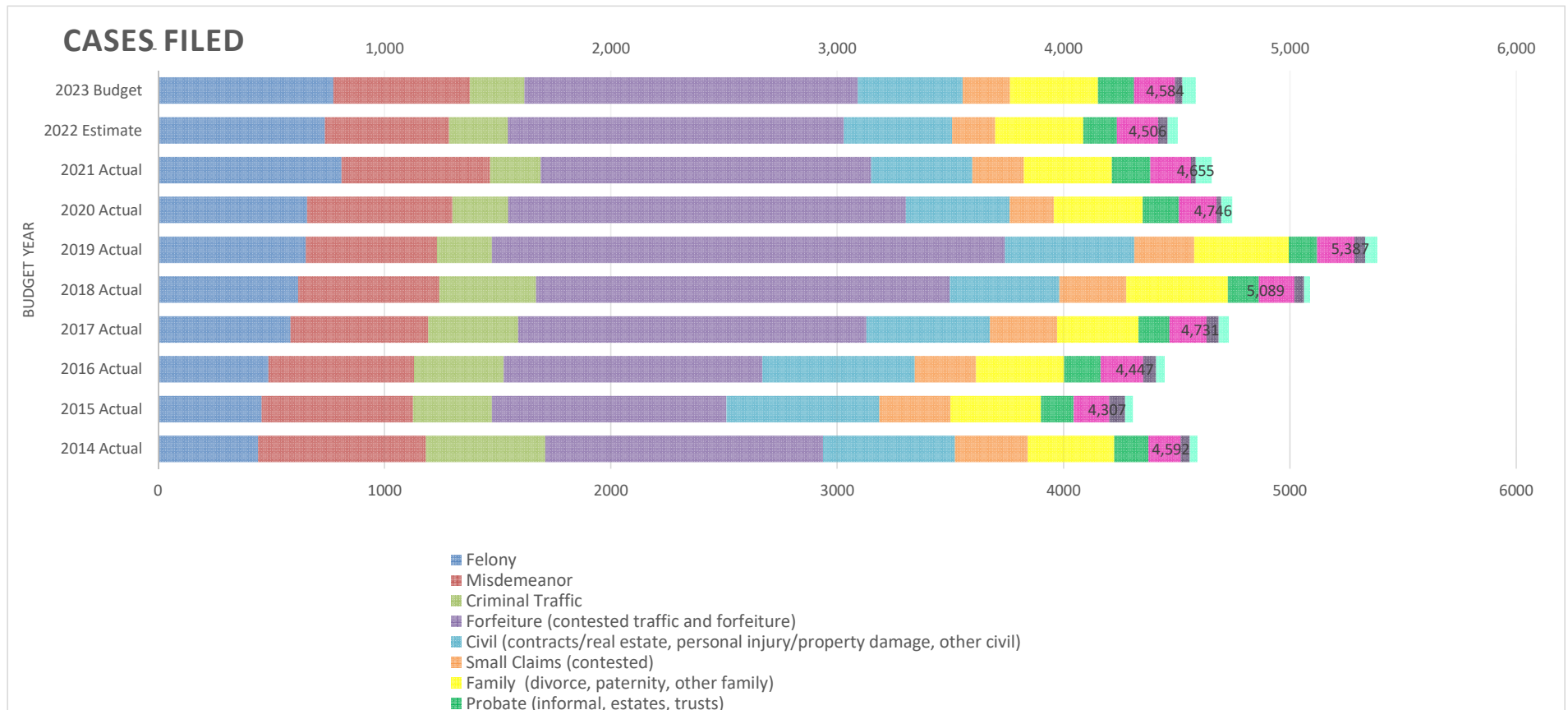
Justice & Public Safety - Security for county buildings / employees

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$225,018	3.33	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$225,018		
			Wages & Benefits	\$250,228		
			Operating Expenses	\$684,643		
			TOTAL EXPENSES	\$934,871		
			COUNTY LEVY	\$709,853		
Totals			TOTAL REVENUES	\$225,018	3.33	
			TOTAL EXPENSES	\$934,871		
			COUNTY LEVY	\$709,853		

Circuit Courts

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of cases filed, by category:			
Felony	811	738	775
Misdemeanor	656	548	602
Criminal Traffic	224	260	242
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,459	1,484	1,472
Civil (contracts/real estate, personal injury/property damage, other civil)	447	478	463
Small Claims	228	190	209
Family (divorce, paternity, other family)	389	390	390
Probate (informal, estates, trusts)	169	148	159
Probate (commitments, guardianships, adoptions, other)	180	182	181
Juvenile (delinquency, other)	21	42	32
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	71	46	59
Total Cases Filed	4,655	4,506	4,584



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Jury Costs	These figures demonstrate the potential impact of jury trials on the circuit court budget. In four of the past five years the court had less than one jury trial per month. If the number of actual jury trials would increase in any given year, the impact on actual expenditures would be significant.	\$ 23,873	\$ 60,800	\$ 44,000
Number of Jury Trials / Number of Trial Days		7 / 17	20 / 43	12 / 20

Jury History Costs						
<u>Year</u>	<u># of Trials</u>	<u># of Days</u>	<u>Per Diem</u>	<u>Mileage</u>	<u>Meals/Lodging</u>	<u>Total</u>
2012	18	26	30,920	10,646	1,321	42,887
2013	9	18	20,137	7,422	2,376	29,962
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
2021	7	17	16,160	5,985	1,728	23,873
6 months 2022	11	32	26,400	10,460	4,824	41,684

Circuit Courts

Oversight Committee: **Law Enforcement & Judiciary**

Circuit Court Judges *

3.00 FTE

Judicial Assistant

Leadworker

1.00 FTE

Judicial Assistant

2.00 FTE

Law Clerk

0.33 FTE

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	-0.01	-0.15	0.01	0.08
FTE Balance	3.40	3.39	3.24	3.25	3.33

CIRCUIT COURTS

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Tax Levy	469,957	455,635	518,192	723,315	723,315	709,853
Grants & Aids	219,634	219,902	221,035	222,058	223,537	225,018
Use of Fund Balance	0	0	0	10,000	0	0

Total Revenues	689,591	675,537	739,227	955,373	946,852	934,871
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Expenses

Labor	146,434	138,283	153,378	170,369	165,442	179,101
Labor Benefits	67,020	72,608	63,169	70,452	70,452	71,127
Supplies & Services	435,043	427,353	458,015	714,552	640,983	684,643
Addition to Fund Balance	41,095	37,293	64,665	0	69,975	0

Total Expenses	689,591	675,537	739,227	955,373	946,852	934,871
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Beginning of Year Fund Balance

End of Year Fund Balance

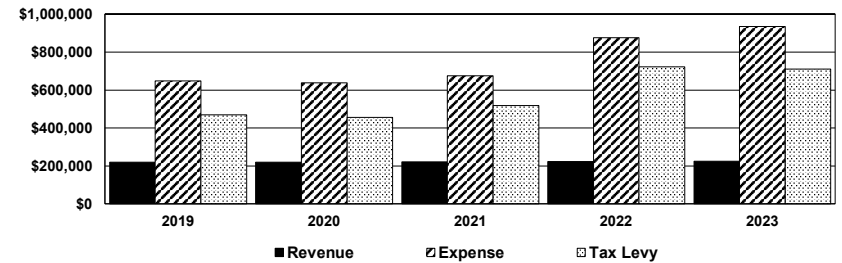
Included in General Fund Total

\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
(13,462)	-1.86%	None	0	0
2,960	1.33%			
(10,000)	-100.00%	2023 Total	0	0
(20,502)	-2.15%			
		2024	0	0
		2025	0	0
		2026	0	0
		2027	0	0
8,732	5.13%			
675	0.96%			
(29,909)	-4.19%			
0	0.00%			
(20,502)	-2.15%			

2023 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND								\$ Change	
Department: CIRCUIT COURTS	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
10004 CIRCUIT COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-469,957	-455,635	-518,192	-361,658	-723,315	-723,315	-723,315	-709,853	-13,462
424000 STATE AID COURTS SYSTEM	-219,634	-219,902	-221,035	-111,028	-222,058	-222,058	-223,537	-225,018	2,960
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-10,000	0	0	-10,000
TOTAL CIRCUIT COURTS REVENUE	-689,591	-675,537	-739,227	-472,686	-945,373	-955,373	-946,852	-934,871	-20,502
10004120 CIRCUIT COURTS									
511100 SALARIES PERMANENT REGULAR	130,642	133,084	143,394	71,021	147,902	147,902	150,402	163,083	15,181
511900 LONGEVITY-FULL TIME	1,119	1,159	1,199	0	1,299	1,299	1,299	1,359	60
512100 WAGES-PART TIME	4,013	1,796	1,644	0	7,427	7,427	0	0	-7,427
514100 FICA & MEDICARE TAX	10,630	10,046	11,092	5,667	13,033	13,033	13,033	13,701	668
514200 RETIREMENT-COUNTY SHARE	8,544	9,025	9,753	4,616	9,698	9,698	9,698	10,502	804
514400 HEALTH INSURANCE COUNTY SHARE	47,613	53,219	42,049	31,039	47,368	47,368	47,368	46,610	-758
514500 LIFE INSURANCE COUNTY SHARE	54	53	67	42	72	72	72	73	1
514600 WORKERS COMPENSATION	179	122	213	152	281	281	281	241	-40
514800 UNEMPLOYMENT	0	142	-4	0	0	0	0	0	0
515800 PER DIEM BAILIFF	10,660	2,244	7,141	7,299	13,741	13,741	13,741	14,659	918
520100 COURT SECURITY	384,423	399,887	406,336	243,624	638,144	638,144	543,885	612,337	-25,807
522500 TELEPHONE	251	322	2,336	0	0	0	0	0	0
523300 PER DIEM JURY WITNESS	17,370	1,720	16,160	26,400	25,000	25,000	45,000	30,000	5,000
531100 POSTAGE AND BOX RENT	7,356	9,509	9,763	4,595	9,800	9,800	9,190	9,500	-300
531200 OFFICE SUPPLIES AND EXPENSE	3,441	3,115	4,467	2,089	4,000	4,000	4,000	4,000	0
531500 FORMS AND PRINTING	509	700	385	382	700	700	700	700	0
531800 MIS DEPARTMENT CHARGEBACKS	7,577	6,146	5,933	-253	9,008	19,008	9,008	7,706	-11,302
532300 PROFESSIONAL SUBSCRIPTION	5,137	5,137	4,694	2,057	5,500	5,500	5,300	5,500	0
533200 MILEAGE	879	133	227	495	900	900	900	900	0
533220 JURY MILEAGE	6,601	551	5,985	10,460	8,500	8,500	15,000	10,000	1,500
533600 JURY MEALS AND LODGING	1,499	132	1,728	4,824	3,000	3,000	8,000	4,000	1,000
TOTAL CIRCUIT COURTS	648,496	638,243	674,561	414,509	945,373	955,373	876,877	934,871	-20,502
TOTAL DEPARTMENT REVENUE	-689,591	-675,537	-739,227	-472,686	-945,373	-955,373	-946,852	-934,871	-20,502
TOTAL DEPARTMENT EXPENSE	648,496	638,243	674,561	414,509	945,373	955,373	876,877	934,871	-20,502
-ADDITION TO / USE OF FUND BALANCE	-41,095	-37,294	-64,666	-58,177	0	0	-69,975	0	

Clerk of Courts

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

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

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Diversion programs / alternatives to incarceration

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

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

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Court Support	The office files and records all documents received for all case types. We clerk all court proceedings implementing new procedures such as in-court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public records and searches to the public, both in person and also phone inquiry requests. The office monitors and maintains all court records and files.	Wis. Stats. 59.40	User Fees / Misc	\$227,135	7.95	New cases filed and cases disposed
			Grants	\$28,000		
			TOTAL REVENUES	\$255,135		
			Wages & Benefits	\$631,466		
			Operating Expenses	\$113,507		
			TOTAL EXPENSES	\$744,973		
		COUNTY LEVY	\$489,838			
Collections	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; executes judgments and implements all tools available to ensure collections. A Guardian ad Litem and/or Court-Appointed Attorney is appointed in appropriate cases and the appointed attorney acts on behalf of the incompetent party, minor party or defendant. The GAL attorneys are contracted annually for a monthly fee. Parties are billed when ordered, unless the fee is waived and the state reimburses a prorated amount set by the state annually. Financial records are maintained, collected and disbursed for all fees and costs.	Wis. Admin. Code Chapters 48, 51, 54, 55, 767 and 938	User Fees / Misc	\$640,540	4.05	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$98,000		
			TOTAL REVENUES	\$738,540		
			Wages & Benefits	\$315,000		
			Operating Expenses	\$345,000		
			TOTAL EXPENSES	\$660,000		
		COUNTY LEVY	(\$78,540)			
Totals			TOTAL REVENUES	\$993,675	12.00	
			TOTAL EXPENSES	\$1,404,973		
			COUNTY LEVY	\$411,298		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
New cases filed	14,271	15,000	16,000
Total Receipts	\$3,659,366	\$3,800,000	\$3,900,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$851,241	\$802,000	\$850,000
Collections via private collection agencies (Stark and CMC)	\$194,561	\$215,000	\$220,000
Clerk of Courts Restitution Collections for Victims	\$210,583	\$160,000	\$160,000
Clerk of Court Revenue	\$875,459	\$815,000	\$850,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$4,248,993	\$3,200,000	\$3,500,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	3,733	17,000	1,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	3,918	2,000	3,000

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CLERK OF COURTS											
Revenues											
Tax Levy	339,268	349,813	354,066	375,120	375,120	411,298	36,178	9.64%	None	0	0
Grants & Aids	95,649	122,462	115,647	115,000	134,348	126,000	11,000	9.57%			
Licenses & Permits	100	20	20	40	40	40	0	0.00%	2023 Total	0	0
Fees, Fines & Forfeitures	305,170	270,896	338,577	300,000	303,000	300,000	0	0.00%			
User Fees	370,868	328,495	356,663	389,870	382,625	392,335	2,465	0.63%			
Intergovernmental	23,170	17,880	16,792	20,300	17,100	20,300	0	0.00%	2024	0	0
Miscellaneous	133,775	133,188	165,187	155,000	150,000	155,000	0	0.00%	2025	0	0
Use of Fund Balance	0	25,817	0	0	4,723	0	0	0.00%	2026	0	0
									2027	0	0
Total Revenues	1,268,001	1,248,571	1,346,952	1,355,330	1,366,956	1,404,973	49,643	3.66%			
Expenses											
Labor	574,636	594,775	611,483	632,799	632,799	659,630	26,831	4.24%			
Labor Benefits	244,005	258,653	268,418	284,209	284,209	286,836	2,627	0.92%			
Supplies & Services	415,337	395,143	434,664	438,322	449,948	458,507	20,185	4.61%			
Addition to Fund Balance	34,023	0	32,387	0	0	0	0	0.00%			
Total Expenses	1,268,001	1,248,571	1,346,952	1,355,330	1,366,956	1,404,973	49,643	3.66%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

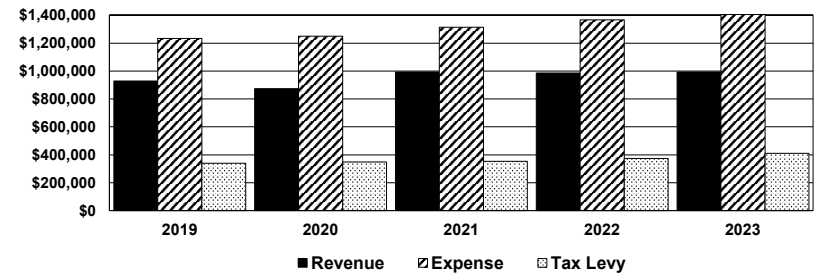
Outside collection agency efforts have been extremely beneficial to collections. Interest on collections has been budgeted at a slight reduction do to a terminated collection contract.

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

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

Higher interpreter demands for family and criminal cases has resulted in an increase to travel and service expense. The higher demand also results in an increase of State interpreter reimbursement.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CLERK OF COURTS	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
10002 CLERK OF COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-339,268	-349,813	-354,066	-187,560	-375,120	-375,120	-375,120	-411,298	36,178
424295 COVID-19 RELIEF	0	-5,567	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	-1,722	0	0	0	0	0	0	0
424340 INTERPRETER FEE-COUNTY	-26,230	-17,114	-23,293	-14,331	-25,000	-25,000	-28,921	-28,000	3,000
424370 GAL STATE AID	-69,419	-98,059	-92,354	0	-90,000	-90,000	-105,427	-98,000	8,000
441100 P000-COUNTY ORDINANCES	-158,860	-138,439	-165,576	-84,200	-150,000	-150,000	-150,000	-150,000	0
441200 PENAL FINE SF341/OTHER CO	-120,246	-117,675	-129,828	-69,210	-125,000	-125,000	-125,000	-125,000	0
441210 BAIL FORFEITURES	-15,900	-4,927	-31,430	-15,088	-15,000	-15,000	-18,000	-15,000	0
441240 GUARDIAN AD LITEM FEES CO	-97,693	-114,423	-111,962	-63,878	-125,000	-125,000	-125,000	-125,000	0
441700 IGNITION INTERLOCK DEVICE	-10,165	-9,855	-11,743	-5,695	-10,000	-10,000	-10,000	-10,000	0
451110 ODLF-OCCUP LICENSE CO	-100	-20	-20	0	-40	-40	-40	-40	0
451130 OTHER CLERK FEES-COUNTY	-22,641	-20,236	-21,354	-11,886	-20,000	-20,000	-21,000	-22,000	2,000
451160 ATTORNEYS FEES DUE COUNTY	-103,386	-71,467	-86,160	-53,279	-100,000	-100,000	-100,000	-100,000	0
451170 FAMILY FILING FEE COST	-1,190	-1,060	-1,180	-530	-1,200	-1,200	-1,000	-1,200	0
451180 CIRCUIT COURT FEES	-90,694	-79,374	-85,655	-44,063	-90,000	-90,000	-90,000	-90,000	0
451190 COUNTY SHARE COURT COSTS	-120	-80	-120	-30	-120	-120	-60	-120	0
451210 JURY FEES-COUNTY	-6,641	-5,616	-4,904	-3,684	-6,000	-6,000	-7,000	-7,000	1,000
451220 MUNICIPAL FEES	-21,100	-15,725	-13,935	-6,735	-18,000	-18,000	-15,000	-18,000	0
451231 PAYMENT PLAN FEES	-5,417	-4,280	-4,965	-3,005	-6,000	-6,000	-6,000	-6,000	0
451240 RESTITUTION SURCHARGE-CO	-8,703	-5,811	-8,986	-3,772	-9,000	-9,000	-8,000	-9,000	0
451241 RESTITUTION ADMIN SURCHARGE 5%	-4,942	-3,881	-5,946	-2,571	-3,500	-3,500	-3,500	-4,000	500
451260 SEARCH FEES COUNTY	-50	-15	-25	-10	-50	-50	-15	-15	-35
451270 SMALL CLAIMS	-18,947	-14,659	-14,729	-6,800	-18,000	-18,000	-13,000	-18,000	0
451280 TRANSMITTAL FEES	-180	-195	-315	-120	-200	-200	-200	-200	0
451410 JLF-JUVENILE LEGAL FEE-CO	-638	-669	-1,076	-438	-1,100	-1,100	-900	-1,100	0
451650 COPIER/POSTAGE/MISC	-9,548	-6,559	-9,228	-3,681	-10,000	-10,000	-7,000	-9,000	-1,000
451660 FAX FEES COUNTY	-261	-231	-600	-208	-350	-350	-400	-400	50
451670 MAIL FEES COUNTY	-310	-223	-244	-113	-250	-250	-250	-200	-50
474610 CSA CONTRACT	-1,433	-1,486	-1,781	-512	-1,200	-1,200	-1,200	-1,200	0
481250 INTEREST ON A/R	-133,775	-133,188	-165,187	-99,421	-155,000	-155,000	-150,000	-155,000	0
484010 NON-SUFFICIENT FUNDS FEES	-146	-384	-293	-147	-200	-200	-200	-200	0
TOTAL CLERK OF COURTS REVENUE	-1,268,001	-1,222,754	-1,346,952	-680,967	-1,355,330	-1,355,330	-1,362,233	-1,404,973	49,643
10002122 CLERK OF COURT									
511100 SALARIES PERMANENT REGULAR	571,273	591,226	607,756	298,709	626,382	626,382	626,382	652,914	26,532
511200 SALARIES-PERMANENT-OVERTIME	76	43	0	0	2,470	2,470	2,470	2,549	79
511900 LONGEVITY-FULL TIME	3,287	3,507	3,727	0	3,947	3,947	3,947	4,167	220
514100 FICA & MEDICARE TAX	41,657	42,734	43,925	21,243	48,409	48,409	48,409	50,462	2,053
514200 RETIREMENT-COUNTY SHARE	37,694	40,097	41,245	19,416	41,132	41,132	41,132	44,855	3,723
514400 HEALTH INSURANCE COUNTY SHARE	164,134	175,172	182,458	105,047	193,932	193,932	193,932	190,829	-3,103

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
10002122 CLERK OF COURT									
514500 LIFE INSURANCE COUNTY SHARE	202	219	277	171	293	293	293	294	1
514600 WORKERS COMPENSATION	319	430	512	209	443	443	443	396	-47
521200 LEGAL SERVICES (GAL)	192,871	206,954	210,334	109,526	208,000	208,000	211,000	215,000	7,000
521400 COURT REPORTER AND TRANSCRIBER	4,251	2,809	4,094	1,608	3,200	3,200	3,200	3,200	0
522500 TELEPHONE	965	2,457	1,010	168	500	500	500	500	0
523900 INTERPRETER FEES	12,857	15,566	22,042	10,308	16,000	16,000	21,500	22,000	6,000
523901 INTERPRETER FEES-TRAVEL	15,997	8,586	13,992	8,136	10,000	10,000	18,500	18,000	8,000
525500 APPOINTED COUNSEL	127,559	83,622	117,244	56,521	135,000	135,000	129,000	130,000	-5,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	14,880	25,210	16,532	5,825	20,000	20,000	15,000	20,000	0
525601 EXPERT WITNESS TRAVEL-PSYCH	67	0	813	0	5,000	5,000	5,000	5,000	0
525700 WITNESS FEES-DA	112	16	371	352	200	200	500	500	300
525701 WITNESS FEES-DA-TRAVEL	47	17	602	2,611	500	500	5,000	2,500	2,000
531100 POSTAGE AND BOX RENT	26,384	30,301	33,935	13,938	24,500	24,500	25,500	26,000	1,500
531200 OFFICE SUPPLIES AND EXPENSE	7,511	4,607	6,050	2,929	4,500	4,500	4,500	4,500	0
531400 SMALL EQUIPMENT	1,782	1,442	162	377	500	500	377	500	0
531800 MIS DEPARTMENT CHARGEBACKS	8,538	12,638	6,433	4,388	8,777	8,777	8,777	9,288	511
532200 SUBSCRIPTIONS	149	168	171	69	225	225	175	200	-25
532400 MEMBERSHIP DUES	125	125	125	125	150	150	250	125	-25
532800 TRAINING AND INSERVICE	170	0	210	105	210	210	210	210	0
533200 MILEAGE	471	123	228	206	300	300	325	300	0
533500 MEALS AND LODGING	367	243	82	189	500	500	400	450	-50
552100 OFFICIALS BONDS	234	258	234	234	260	260	234	234	-26
TOTAL CLERK OF COURT	1,233,978	1,248,571	1,314,565	662,409	1,355,330	1,355,330	1,366,956	1,404,973	49,643
TOTAL DEPARTMENT REVENUE	-1,268,001	-1,222,754	-1,346,952	-680,967	-1,355,330	-1,355,330	-1,362,233	-1,404,973	49,643
TOTAL DEPARTMENT EXPENSE	1,233,978	1,248,571	1,314,565	662,409	1,355,330	1,355,330	1,366,956	1,404,973	49,643
-ADDITION TO / USE OF FUND BALANCE	-34,023	25,816	-32,386	-18,558	0	0	4,723	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	2023 Budget		FTE's	Key Outcome Indicator(s)
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families, both residents of and visitors to our County, as needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to assist in providing care for the families of terminal patients in our county. Work with the Sheriffs Department and all other local Law Enforcement Departments in our investigations of deaths, keeping the chain of evidence intact at all times. Support and assist in the Organ and Tissue Donation Program, helping many others in our assistance in this program.	Wis Stats 59.34, 979	User Fees / Misc	\$39,520	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$39,520		
			Wages & Benefits	\$130,898		
			Operating Expenses	\$80,010		
			TOTAL EXPENSES	\$210,908		
	COUNTY LEVY	\$171,388				
Outlay			User Fees / Misc	\$0		
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
				COUNTY LEVY		
Totals			TOTAL REVENUES	\$39,520	1.00	
			TOTAL EXPENSES	\$210,908		
			COUNTY LEVY	\$171,388		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Coroner cases - cremation and death investigations	1,108	1,000	1,000
Number of autopsies	22	26	26
Number of toxicologies	51	52	52
Number of cremation permits	444	400	400
Number of signed death certificates (signed by County Coroner)	218	250	250
Natural Deaths (signed by County Coroner or Medical Doctor)	585	500	500
Accidents	51	80	80
Suicide	21	12	12
Homicide	2	2	2
Undetermined	0	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	175,604	158,202	158,745	188,526	188,526	171,388	(17,138)	-9.09%			
Grants & Aids	0	0	0	5,471	5,471	0	(5,471)	-100.00%	None	0	0
Licenses & Permits	34,625	47,000	41,625	34,000	38,000	39,520	5,520	16.24%			
Use of Fund Balance	2,176	0	0	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	212,405	205,202	200,370	227,997	231,997	210,908	(17,089)	-7.50%			
<u>Expenses</u>											
Labor	84,226	84,652	85,338	86,261	82,011	97,749	11,488	13.32%	2024	0	0
Labor Benefits	28,565	29,993	30,942	32,160	31,860	33,149	989	3.08%	2025	0	0
Supplies & Services	75,035	74,033	70,250	74,105	72,438	80,010	5,905	7.97%	2026	40,000	40,000
Capital Outlay	24,580	0	0	35,471	30,000	0	(35,471)	-100.00%	2027	0	0
Addition to Fund Balance	0	16,524	13,840	0	15,688	0	0	0.00%			
Total Expenses	212,405	205,202	200,370	227,997	231,997	210,908	(17,089)	-7.50%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 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 budget includes increasing cremation fee rates from \$125 to \$130. Also, if a decedent is on assistance and qualifies, there 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.

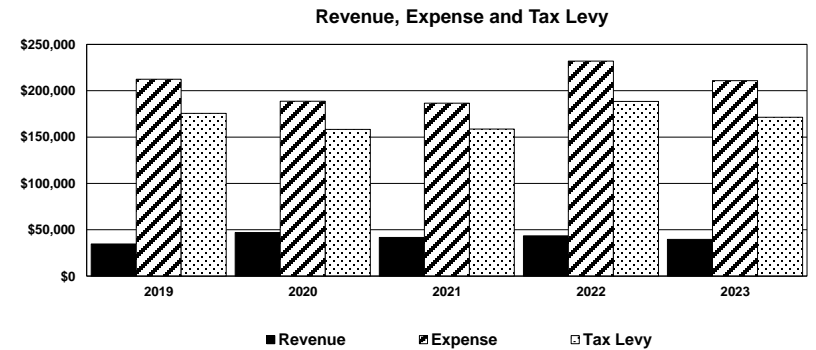
On-call rates were added and per diems rates were increased by \$7,003 for 2023.

Law Enforcement continues to request autopsies and blood tests.

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

Evaluate staffing needs and options due to increased caseload with administrative tasks.

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



Fund: GENERAL FUND								\$ Change	
Department: CORONER	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10021 CORONER REVENUES									
411100 GENERAL PROPERTY TAXES	-175,604	-158,202	-158,745	-94,263	-188,526	-188,526	-188,526	-171,388	-17,138
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-5,471	-5,471	-5,471	0	-5,471
441600 CREMATION PERMITS	-34,625	-47,000	-41,625	-19,375	-34,000	-34,000	-38,000	-39,520	5,520
TOTAL CORONER REVENUES	-210,229	-205,202	-200,370	-113,638	-227,997	-227,997	-231,997	-210,908	-17,089
10021126 CORONER									
511100 SALARIES PERMANENT REGULAR	65,851	66,012	66,023	31,736	66,011	66,011	66,011	71,069	5,058
514100 FICA & MEDICARE TAX	6,268	6,297	6,334	2,836	6,599	6,599	6,599	7,478	879
514200 RETIREMENT-COUNTY SHARE	4,319	4,456	4,453	2,063	4,291	4,291	4,291	4,833	542
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	18,665	10,746	19,839	19,839	19,539	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	64	67	87	55	94	94	94	94	0
514600 WORKERS COMPENSATION	1,123	1,254	1,402	597	1,337	1,337	1,337	1,222	-115
515800 PER DIEM	18,375	18,640	19,315	6,805	20,250	20,250	16,000	26,680	6,430
521120 INTERMENT/CREMATION	0	2,000	1,700	0	2,000	2,000	2,000	2,000	0
521900 OTHER PROFESSIONAL SERVICES	57,749	53,879	47,870	4,988	50,000	50,000	50,000	55,000	5,000
522500 TELEPHONE	49	169	308	0	325	325	325	325	0
531200 OFFICE SUPPLIES AND EXPENSE	1,010	1,005	1,381	809	1,500	1,500	1,500	2,000	500
531800 MIS DEPARTMENT CHARGEBACKS	1,674	2,999	1,963	1,246	2,492	2,492	2,492	3,198	706
532400 MEMBERSHIP DUES	120	120	120	0	120	120	120	120	0
532800 TRAINING AND INSERVICE	250	0	0	0	1,000	1,000	1,000	1,000	0
533500 MEALS AND LODGING	0	0	0	0	800	800	0	800	0
534700 FIELD SUPPLIES	2,686	3,458	6,923	2,585	3,500	3,500	3,500	4,000	500
535100 VEHICLE FUEL / OIL	5,032	4,428	5,398	2,573	6,866	6,866	5,800	6,866	0
535200 VEHICLE MAINTENANCE AND REPAIR	4,866	4,186	2,981	190	4,000	4,000	4,000	3,000	-1,000
551200 INSURANCE-VEHICLE LIABILITY	1,597	1,788	1,606	1,701	1,500	1,500	1,700	1,700	200
552100 OFFICIALS BONDS	1	1	1	1	2	2	1	1	-1
581900 CAPITAL OUTLAY	24,580	0	0	0	35,471	35,471	30,000	0	-35,471
TOTAL CORONER	212,405	188,678	186,529	68,933	227,997	227,997	216,309	210,908	-17,089
TOTAL DEPARTMENT REVENUE	-210,229	-205,202	-200,370	-113,638	-227,997	-227,997	-231,997	-210,908	-17,089
TOTAL DEPARTMENT EXPENSE	212,405	188,678	186,529	68,933	227,997	227,997	216,309	210,908	-17,089
-ADDITION TO / USE OF FUND BALANCE	2,176	-16,524	-13,841	-44,706	0	0	-15,688	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.	12/31/2022 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.	12/31/2022 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.	12/31/2022 and Ongoing
Establish a Pro Se Family Law Clinic	Review data on use of clinic, meeting staff and volunteers	Provide forms, interpreters, procedural assistance to pro se litigants, and basic legal assistance through attorney volunteers, and provide information and resources online on website	12/31/2022 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Circuit Court Commissioner	The Court Commissioner's office is a department of county government. However, it operates pursuant to authority granted to and under the supervision of the Circuit Courts, a separate and co-equal branch of government. By constitution and statute, the Courts, including the Court Commissioner's office, acts as the designated decision maker for those who choose to bring matters to them.	Chs. 340-350, 757.68, 757.69, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$35,556	1.98	
			Grants	\$0		
			Use of Fund Balance	0		
			TOTAL REVENUES	\$35,556		
			Wages & Benefits	\$226,371		
			Operating Expenses	\$8,011		
			TOTAL EXPENSES	\$234,382		
			COUNTY LEVY	\$198,826		
Mediation	Mediation of legal custody and physical placement disputes: In any "action affecting the family" (i.e., Ch. 767, Wis. Stats. divorce, legal separation, paternity, child custody, etc.) in which child custody, physical placement rights or visitation rights are contested, or a party experiences difficulty in exercising those rights, the matter is referred to a mediator for assistance in resolving the problem.	Ch. 767.405 Wis. Stats.	User Fees / Misc.	\$15,000	0.02	Referrals completed
			Grants	\$2,400		
			Use of Fund Balance	0		
			Use of Carryforward Funds	0		
			TOTAL REVENUES	\$17,400		
			Wages & Benefits	\$2,834		
			Operating Expenses	\$14,566		
			TOTAL EXPENSES	\$17,400		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$52,956	2.00	
			TOTAL EXPENSES	\$251,782		
			COUNTY LEVY	\$198,826		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
"Family law" cases			
Temporary (initial) hearings	211	340	340
Final divorce hearings	153	148	150
Child support-related hearings	390	390	390
"Civil Law" cases			
Domestic abuse hearings	62	62	65
Small claims initial appearances	0	0	0
"Watts" reviews	69	64	65
Other cases			
Criminal case appearances	1,231	988	1,000
Traffic / forfeitures initial appearances	311	420	450
Mediation referrals made	141	90	125

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Contested cases scheduled for hearing/decided within desired or required time frame (generally, all matters are to be scheduled within 3-4 weeks, unless a later date is requested to allow time for service, etc.; all matters that come on for hearing must be decided within 30 days of hearing)	Matters are decided timely under current facts or circumstances	100%	100%	100%
Respond to correspondence/information requests within 3 working days (some inquiries require research and/or investigation before a written response can be completed, which may take longer than 3 working days)	Parties advised of legal remedies available to address current circumstances	95%	95%	95%
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	Issues addressed/resolved before situation out of control	100%	100%	100%

Court Commissioner / Family Court Counseling

Oversight Committee: **Law Enforcement & Judiciary**

**Court Commissioner / Family
Court Commissioner**

1.00 FTE

Judicial Assistant

1.00 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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

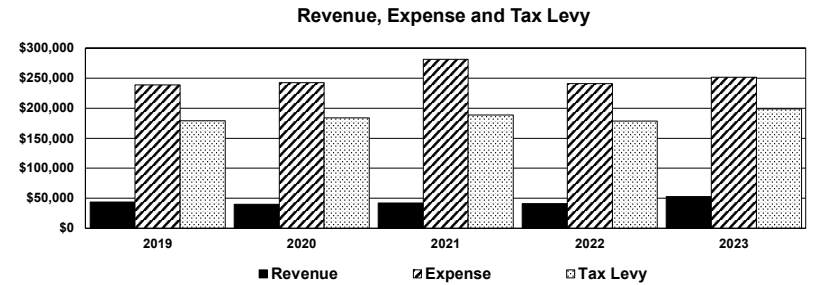
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	178,907	183,745	188,553	178,654	178,654	198,826	20,172	11.29%	None	0	0
Grants & Aids	0	0	0	0	2,400	2,400	2,400	0.00%			
User Fees	16,010	13,995	16,186	14,500	10,200	15,000	500	3.45%	2023 Total	0	0
Intergovernmental	27,739	25,935	25,946	28,588	28,588	35,556	6,968	24.37%			
Use of Fund Balance	16,020	19,218	50,873	0	21,312	0	0	0.00%			
Total Revenues	238,675	242,893	281,558	221,742	241,154	251,782	30,040	13.55%	2024	0	0
									2025	0	0
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	163,132	167,011	208,680	160,495	160,015	166,090	5,595	3.49%			
Labor Benefits	56,367	59,638	54,632	42,527	62,452	63,115	20,588	48.41%			
Supplies & Services	19,176	16,244	18,246	18,720	18,687	22,577	3,857	20.60%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	238,675	242,893	281,558	221,742	241,154	251,782	30,040	13.55%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

The proliferation of "pro se" litigants continues to present an increasing strain on available time and resources.

So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program (and no changes are anticipated), it will continue to operate in a self-funded fashion.

The Wisconsin Law Foundation grant of \$2,400 was awarded for 2022 and is expected to be awarded in 2023. It is used for development of videos and documents to assist the public in navigating the family system without the need for paid representation.



Fund: GENERAL FUND									\$ Change
Department: COURT COMMISSIONER	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10005 COURT COMMISSIONER REVENUE									
411100 GENERAL PROPERTY TAXES	-178,907	-183,745	-188,553	-89,327	-178,654	-178,654	-178,654	-198,826	20,172
424271 STATE BAR WIS LAW FOUND GRANT	0	0	0	0	0	0	-2,400	-2,400	2,400
451200 FAMILY CT COUNSEL FEE MARRIAGE	-8,640	-7,680	-8,300	-3,380	-7,000	-7,000	-3,920	-7,500	500
451250 FAMILY CT COUNSEL REV CLKCOURT	-7,370	-6,315	-7,886	-3,325	-7,500	-7,500	-6,280	-7,500	0
474610 CSA CONTRACT	-27,739	-25,935	-25,946	-11,080	-28,588	-28,588	-28,588	-35,556	6,968
TOTAL COURT COMMISSIONER REVENUE	-222,656	-223,675	-230,685	-107,112	-221,742	-221,742	-219,842	-251,782	30,040
10005124 COURT COMMISSIONER									
511100 SALARIES PERMANENT REGULAR	149,957	155,509	201,321	73,842	155,252	155,252	155,252	161,233	5,981
511900 LONGEVITY-FULL TIME	955	1,056	805	0	471	471	471	491	20
514100 FICA & MEDICARE TAX	11,316	11,574	15,205	5,476	12,127	12,127	12,127	12,549	422
514200 RETIREMENT-COUNTY SHARE	9,899	10,568	11,154	4,800	10,122	10,122	10,122	10,997	875
514400 HEALTH INSURANCE COUNTY SHARE	31,575	33,703	26,408	23,103	19,591	19,591	39,182	38,556	18,965
514500 LIFE INSURANCE COUNTY SHARE	115	121	128	63	15	15	100	107	92
514600 WORKERS COMPENSATION	109	119	188	68	144	144	144	120	-24
515800 PER DIEM COMMITTEE	2,640	520	1,440	1,160	2,800	2,800	2,320	2,320	-480
521500 COURT COMMISSIONERS	715	0	130	0	250	250	260	780	530
522500 TELEPHONE	165	1,454	485	0	300	300	0	0	-300
531100 POSTAGE AND BOX RENT	2,364	2,581	2,341	1,170	2,200	2,200	2,300	2,300	100
531200 OFFICE SUPPLIES AND EXPENSE	913	632	557	798	1,200	1,200	1,000	700	-500
531800 MIS DEPARTMENT CHARGEBACKS	951	1,236	381	244	1,686	1,686	1,686	2,331	645
532400 MEMBERSHIP DUES	200	0	484	491	484	484	491	500	16
532800 TRAINING AND INSERVICE	200	0	0	0	200	200	200	200	0
533200 MILEAGE	543	41	281	221	0	0	350	600	600
533500 MEALS AND LODGING	0	0	187	0	400	400	0	600	200
TOTAL COURT COMMISSIONER	212,619	219,114	261,496	111,435	207,242	207,242	226,005	234,384	27,142
10005127 MEDIATION COUNSELING									
511100 SALARIES PERMANENT REGULAR	9,519	9,926	5,089	935	1,966	1,966	1,966	2,040	74
511900 LONGEVITY-FULL TIME	61	0	25	0	6	6	6	6	0
514100 FICA & MEDICARE TAX	704	731	380	68	151	151	151	157	6
514200 RETIREMENT-COUNTY SHARE	628	670	345	61	128	128	128	139	11
514400 HEALTH INSURANCE COUNTY SHARE	2,006	2,137	817	269	248	248	496	488	240
514500 LIFE INSURANCE COUNTY SHARE	7	8	4	1	0	0	1	1	1
514600 WORKERS COMPENSATION	5	7	4	1	1	1	1	1	0
521800 PURCHASED SERVICES	13,125	10,300	13,400	2,400	12,000	12,000	10,000	12,166	166
523900 INTERPRETER FEES	0	0	0	0	0	0	1,000	1,000	1,000
531500 FORMS AND PRINTING	0	0	0	0	0	0	400	400	400

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023
				Actual	Adopted	Budget		2022
					Budget			Amended To
								2023
10005127 MEDIATION COUNSELING								
538530 OUTREACH AND DEVELOPMENT	0	0	0	0	0	0	1,000	1,000
TOTAL MEDIATION COUNSELING	26,056	23,779	20,063	3,734	14,500	14,500	15,149	2,898
TOTAL DEPARTMENT REVENUE	-222,656	-223,675	-230,685	-107,112	-221,742	-221,742	-219,842	30,040
TOTAL DEPARTMENT EXPENSE	238,675	242,893	281,559	115,169	221,742	221,742	241,154	30,040
-ADDITION TO / USE OF FUND BALANCE	16,020	19,218	50,873	8,057	0	0	21,312	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	2023 Budget		FTE's	Key Outcome Indicator(s)
Victim Witness	The program provides services to victims and witnesses of crime. Assisting victims and witnesses with Court hearings, providing information to victims and witnesses and collecting restitution information	Wisconsin Statutes Chapter 950 and the Wisconsin Crime Victims' Constitutional Amendment	Other Revenues	\$77,351	1.90	Attorneys are State Expense
			TOTAL REVENUES	\$77,351		
			Wages & Benefits	\$166,281		
			Operating Expenses	\$9,037		
			TOTAL EXPENSES	\$175,318		
			COUNTY LEVY	\$97,967		
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	\$0	0.30	Number of Cases Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$25,817		
			Operating Expenses	\$3,451		
			TOTAL EXPENSES	\$29,268		
			COUNTY LEVY	\$29,268		

District Attorney

Adult Prosecution / Restitution	Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Hold offenders accountable for criminal conduct, focusing on appropriate punishment and on rehabilitation. Collection of restitution information from victims to submit to the Court, so that victims may be made whole financially. Assist law enforcement in the investigation of cases by providing legal advice, assisting with subpoenas for documents, search warrants and legal research. Provide legal updates and training to law enforcement agencies in Sauk County.	Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4	Revenues	\$20,000	5.60	Number of Cases Restitution Dollars Collected Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$438,992		
			Operating Expenses	\$31,060		
			TOTAL EXPENSES	\$470,052		
Totals/Additional Comments (Staffing Needs)	The department remains understaffed with Attorneys. The Sauk County District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. Increased efficiency by converting to an electronic files office and other technological advances, has resulted in current support staffing levels being sufficient.		COUNTY LEVY	\$450,052	7.80	
			TOTAL REVENUES	\$97,351		
			TOTAL EXPENSES	\$674,638		
			COUNTY LEVY	\$577,287		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023
All Cases Received	2,857	2,726	2,792
Adult Felony Referrals	893	828	861
Adult Felony Filed	811	738	775
Adult Misdemeanor Filed	656	548	602
Criminal Traffic Filed	224	260	242
Juvenile Delinquent	21	40	31
Civil Traffic/Forfeiture Cases	866	702	784
Initial Contact Letters to Victims	1,431	1,124	1,278
No Prosecution Notification to Victims	106	64	85
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

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

** The Chief Assistant and Assistant District Attorneys are also State employees whose salaries are paid by the State of Wisconsin.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	7.80	7.80	7.80	7.80	7.80

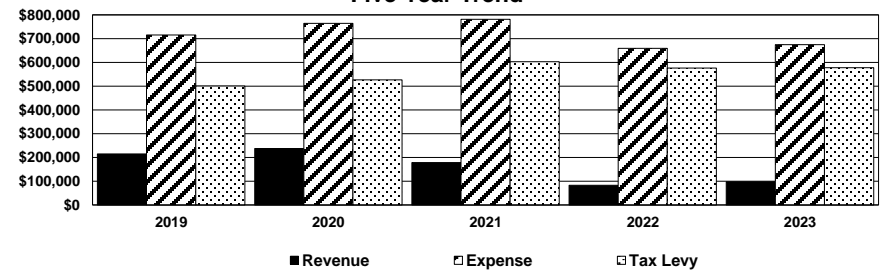
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	500,259	526,640	602,930	575,920	575,920	577,287	1,367	0.24%	None	0	0
Grants & Aids	183,746	213,580	154,951	74,290	72,725	77,351	3,061	4.12%			
User Fees	31,316	24,263	23,185	21,000	10,106	20,000	(1,000)	-4.76%	2023 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	715,321	764,483	781,066	671,210	658,751	674,638	3,428	0.51%	2024	0	0
<u>Expenses</u>									2025	0	0
Labor	379,340	398,949	408,696	416,596	416,689	428,843	12,247	2.94%	2026	0	0
Labor Benefits	169,549	181,031	198,344	219,841	219,841	202,247	(17,594)	-8.00%	2027	0	0
Supplies & Services	149,851	179,566	131,062	34,773	22,221	43,548	8,775	25.24%			
Addition to Fund Balance	16,580	4,937	42,964	0	0	0	0	0.00%			
Total Expenses	715,321	764,483	781,066	671,210	658,751	674,638	3,428	0.51%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

For over a decade, trends for felony prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 660 felonies were filed in 2020 and 811 were filed in 2021. Staffing needs will remain acute so long as the trend continues.

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									\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10014 DISTRICT ATTY REVENUE									
411100 GENERAL PROPERTY TAXES	-500,259	-526,640	-602,930	-287,960	-575,920	-575,920	-575,920	-577,287	1,367
424269 ICJR-DOJ GRANT	-116,431	-157,190	-103,505	0	0	0	0	0	0
424270 S/A:VICTIM WITNESS ASSIST	-67,314	-55,923	-51,445	-40,886	-74,290	-74,290	-72,725	-77,351	3,061
424296 ROUTES TO RECOVERY COVID	0	-467	0	0	0	0	0	0	0
451240 RESTITUTION SURCHARGE-CO	-8,555	-5,563	-8,889	-3,624	-6,000	-6,000	-3,624	-7,000	1,000
452020 COPIES AND PHOTOS	-22,761	-18,700	-14,295	-6,482	-15,000	-15,000	-6,482	-13,000	-2,000
TOTAL DISTRICT ATTY REVENUE	-715,321	-764,483	-781,065	-338,952	-671,210	-671,210	-658,751	-674,638	3,428
10014130 DISTRICT ATTORNEY									
511100 SALARIES PERMANENT REGULAR	287,928	303,831	309,729	171,087	316,556	316,556	316,556	325,100	8,544
511900 LONGEVITY-FULL TIME	2,190	2,290	2,449	250	2,540	2,540	2,540	2,050	-490
514100 FICA & MEDICARE TAX	20,111	21,304	21,661	11,881	24,411	24,411	24,411	25,027	616
514200 RETIREMENT-COUNTY SHARE	19,030	20,569	21,057	9,848	20,741	20,741	20,741	22,246	1,505
514400 HEALTH INSURANCE COUNTY SHARE	100,745	107,520	111,993	61,120	120,689	120,689	120,689	100,761	-19,928
514500 LIFE INSURANCE COUNTY SHARE	170	174	209	109	187	187	187	170	-17
514600 WORKERS COMPENSATION	161	222	262	120	223	223	223	196	-27
520900 CONTRACTED SERVICES	126,557	149,019	106,005	0	2,500	2,500	2,500	2,500	0
521400 COURT REPORTER AND TRANSCRIBER	1,571	901	1,850	916	1,200	1,200	916	2,000	800
521900 OTHER PROFESSIONAL SERVICES	1,132	788	817	538	1,200	1,200	538	1,500	300
522500 TELEPHONE	319	416	433	6	500	500	6	0	-500
531100 POSTAGE AND BOX RENT	2,903	3,903	3,363	2,804	3,500	3,500	2,804	5,000	1,500
531200 OFFICE SUPPLIES AND EXPENSE	5,460	6,683	7,406	2,371	8,000	8,000	2,964	8,000	0
531300 PHOTO COPIES	387	194	198	194	300	300	194	400	100
531400 SMALL EQUIPMENT	74	362	0	0	400	400	0	3,500	3,100
531800 MIS DEPARTMENT CHARGEBACKS	2,931	8,613	2,938	1,584	3,169	3,169	1,584	4,401	1,232
532300 PROFESSIONAL SUBSCRIPTION	245	365	202	125	450	450	125	450	0
532400 MEMBERSHIP DUES	300	3,203	2,902	2,981	3,599	3,599	2,981	3,599	0
532500 SEMINARS AND REGISTRATIONS	1,645	0	0	0	1,160	1,160	1,160	1,160	0
533200 MILEAGE	491	0	0	0	672	672	672	744	72
533500 MEALS AND LODGING	442	0	22	0	1,149	1,149	1,149	1,257	108
TOTAL DISTRICT ATTORNEY	574,791	630,355	593,495	265,935	513,146	513,146	502,940	510,061	-3,085
10014131 VICTIM/WITNESS									
511100 SALARIES PERMANENT REGULAR	52,525	54,499	56,364	27,951	57,899	57,899	57,899	101,432	43,533
511200 SALARIES-PERMANENT-OVERTIME	13	13	49	93	0	0	93	0	0
511900 LONGEVITY-FULL TIME	0	0	60	0	80	80	80	261	181
512100 WAGES-PART TIME	36,588	38,204	39,917	19,445	39,364	39,364	39,364	0	-39,364
512900 LONGEVITY-PART TIME	97	113	129	0	157	157	157	0	-157
514100 FICA & MEDICARE TAX	6,608	6,958	6,931	3,379	7,459	7,459	7,459	7,780	321

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 2022 Amended To 2023
10014131 VICTIM/WITNESS								
514200 RETIREMENT-COUNTY SHARE	5,852	6,266	6,510	3,087	6,338	6,338	6,338	6,915 577
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	29,598	21,493	39,678	39,678	39,678	39,044 -634
514500 LIFE INSURANCE COUNTY SHARE	32	31	42	27	47	47	47	47 0
514600 WORKERS COMPENSATION	50	67	81	33	68	68	68	61 -7
522500 TELEPHONE	215	353	371	0	350	350	350	720 370
523900 INTERPRETER FEES	0	564	824	0	750	750	750	750 0
531100 POSTAGE AND BOX RENT	1,938	1,917	2,332	1,036	2,200	2,200	1,036	2,200 0
531200 OFFICE SUPPLIES AND EXPENSE	672	535	309	127	1,000	1,000	127	1,000 0
531400 SMALL EQUIPMENT	0	1,000	0	0	300	300	300	1,800 1,500
531800 MIS DEPARTMENT CHARGEBACKS	772	551	551	310	619	619	310	694 75
532400 MEMBERSHIP DUES	70	200	0	50	165	165	165	165 0
532500 SEMINARS AND REGISTRATIONS	387	0	130	100	390	390	390	390 0
533200 MILEAGE	709	0	237	12	616	616	616	682 66
533500 MEALS AND LODGING	632	0	172	26	584	584	584	636 52
TOTAL VICTIM/WITNESS	123,949	129,190	144,607	77,169	158,064	158,064	155,811	164,577 6,513
TOTAL DEPARTMENT REVENUE	-715,321	-764,483	-781,065	-338,952	-671,210	-671,210	-658,751	-674,638 3,428
TOTAL DEPARTMENT EXPENSE	698,740	759,546	738,102	343,103	671,210	671,210	658,751	674,638 3,428
-ADDITION TO / USE OF FUND BALANCE	-16,580	-4,938	-42,963	4,151	0	0	0	0

DRUG SEIZURES

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Grants & Aids	2,096	817	1,320	2,000	2,000	2,000
Fees, Fines & Forfeitures	7,734	3,063	1,817	4,500	1,500	5,060
Interest	76	65	37	80	40	40
Use of Fund Balance	0	5,124	17,507	4,520	7,560	0

Total Revenues	9,906	9,069	20,681	11,100	11,100	7,100
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Expenses

Supplies & Services	4,698	9,069	20,681	11,100	11,100	7,100
Addition to Fund Balance	5,208	0	0	0	0	0

Total Expenses	9,906	9,069	20,681	11,100	11,100	7,100
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Beginning of Year Fund Balance	61,811	67,018	61,893		44,385	36,825
End of Year Fund Balance	67,018	61,893	44,385		36,825	36,825

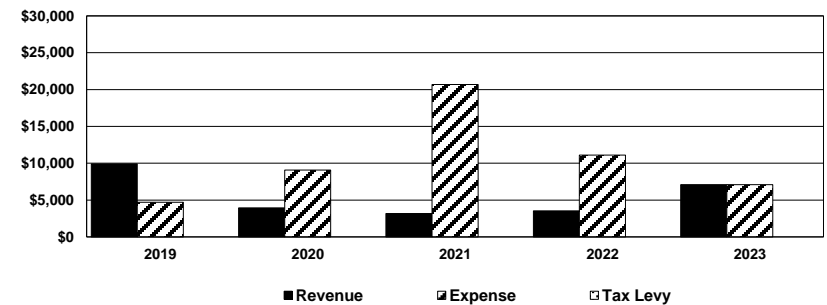
\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
0	0.00%			
560	12.44%	None	0	0
(40)	-50.00%			
(4,520)	-100.00%	2023 Total	0	0
(4,000)	-36.04%			
		2024	0	0
(4,000)	-36.04%	2025	0	0
0	0.00%	2026	0	0
0	0.00%	2027	0	0
(4,000)	-36.04%			

2023 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 2023.

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

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2022 Amended To 2023
2023								
28020 DRUG SEIZURES REVENUE								
424210 STATE DRUG GRANTS	-2,096	-817	-1,320	0	-2,000	-2,000	-2,000	0
441300 COURT ORDERED RESTITUTION	-1,404	-3,063	-1,817	0	-1,500	-1,500	-1,500	560
452170 FED DRUG FORFEITURES	-6,020	0	0	0	-3,000	-3,000	0	0
452180 STATE DRUG FORFEITURES	-310	0	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-76	-65	-37	0	-80	-80	-40	-40
493010 FUND BALANCE APPLIED	0	0	0	0	-4,520	-4,520	0	-4,520
TOTAL DRUG SEIZURES REVENUE	-9,906	-3,944	-3,174	0	-11,100	-11,100	-3,540	-4,000
28020110 DRUG SEIZURES ADMINISTRATION								
520900 CONTRACTED SERVICES	1,836	3,402	6,460	0	2,000	2,000	2,000	-1,000
524000 MISCELLANEOUS EXPENSES	2,862	5,667	14,221	2,616	9,100	9,100	9,100	-3,000
TOTAL DRUG SEIZURES ADMINISTRATION	4,698	9,069	20,681	2,616	11,100	11,100	11,100	-4,000
TOTAL DEPARTMENT REVENUE	-9,906	-3,944	-3,174	0	-11,100	-11,100	-3,540	-4,000
TOTAL DEPARTMENT EXPENSE	4,698	9,069	20,681	2,616	11,100	11,100	11,100	-4,000
-ADDITION TO / USE OF FUND BALANCE	-5,208	5,125	17,507	2,616	0	0	7,560	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
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
<div style="text-align: center;"> Provide fiscally responsible / essential services Promote safe community Encourage economic development Stewardship of natural resources Development of cultural, social, and community values </div>

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - 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	12/31/2023
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	12/31/2023
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	12/31/2023
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2023
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	12/31/2023
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	12/31/2023
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	12/31/2023
Conduct a flood study to determine how future heavy rains will impact Sauk County.	Anticipating completing grant in Fall of 2022	Monitor grant process through FEMA and the state	12/31/2023
Continue work on the Sauk County Continuity Of Operations Plan (COOP)	Continue working with various departments to assure the plan is in place and continually updated throughout the year	Continue yearly updates with each department.	12/31/2023

Emergency Management

Program Evaluation					
Program Title	Program Description	Mandates and References	2023 Budget		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	\$66,770	Information sharing with residents is effective. Loss of life remains at zero.
			Other Revenues	\$33,097	
			TOTAL REVENUES	\$99,867	
			Wages & Benefits	\$144,705	
			Operating Expenses	\$19,244	
			TOTAL EXPENSES	\$163,949	
			COUNTY LEVY	\$64,082	
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	\$20,000	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$20,000	
			Wages & Benefits	\$48,235	
			Operating Expenses	\$14,253	
			TOTAL EXPENSES	\$62,488	
			COUNTY LEVY	\$42,488	
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$1,500	
			TOTAL EXPENSES	\$1,500	
			COUNTY LEVY	\$1,500	
Outlay	Radio and Communications Equipment	28,518	Grants	\$28,518	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$28,518	
			Wages & Benefits	\$0	
			Operating Expenses	\$28,518	
			TOTAL EXPENSES	\$28,518	
			COUNTY LEVY	\$0	
Totals			TOTAL REVENUES	\$148,385	
			TOTAL EXPENSES	\$256,455	
			COUNTY LEVY	\$108,070	

Output Measures - How much are we doing?				
Description	2021 Actual	2022 Estimate	2023 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 2 *AED/Stop the bleed 0 *Severe Weather Training 2 *Public Awareness 0 *Talks/appearances 12 *Command Post Training 0	*NIIMS/ICS training 20 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter training 20 *Flood preparedness 5 *Command Post Training 2	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 10 *Talks/appearances 50 *Active Threat training 40 *Flood preparedness 5 *Command Post Training 4	
Exercises	31 tabletops, 7 functional	16 Tabletops, 4 functional, 2 full-scale	16 tabletops, 2 functional, 2 full scale	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
The way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	ICS is being used more than ever. Responder safety and limited injury have been enhanced due to effective training.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints incidents have minimal casualties, including schools	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

Deputy Director
0.75 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.50	-0.50	0.00	0.00	0.00
FTE Balance	2.25	1.75	1.75	1.75	1.75

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	145,720	188,224	159,165	136,945	136,945	108,070	(28,875)	-21.09%			
Grants & Aids	92,472	52,360	82,739	160,182	190,041	115,288	(44,894)	-28.03%	Replace Vehicle	28,518	0
User Fees	350	337	216	200	200	200	0	0.00%			
Intergovernmental	3,514	2,584	0	2,700	2,600	32,896	30,196	1118.37%	2023 Total	28,518	0
Donations	246	0	0	0	0	0	0	0.00%			
Use of Fund Balance	58,766	20,924	65,503	1,000	0	0	(1,000)	-100.00%			
Total Revenues	301,068	264,429	307,623	301,027	329,786	256,454	(44,573)	-14.81%	2024	131,200	35,000
									2025	35,000	35,000
									2026	0	0
									2027	0	0
<u>Expenses</u>											
Labor	195,927	155,268	138,431	140,697	138,740	132,887	(7,810)	-5.55%			
Labor Benefits	58,940	59,054	60,490	61,898	50,733	60,053	(1,845)	-2.98%			
Supplies & Services	46,202	50,107	108,702	51,020	36,485	34,996	(16,024)	-31.41%			
Capital Outlay	0	0	0	47,412	47,412	28,518	(18,894)	-39.85%			
Addition to Fund Balance	0	0	0	0	56,416	0	0	0.00%			
Total Expenses	301,068	264,429	307,623	301,027	329,786	256,454	(44,573)	-14.81%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

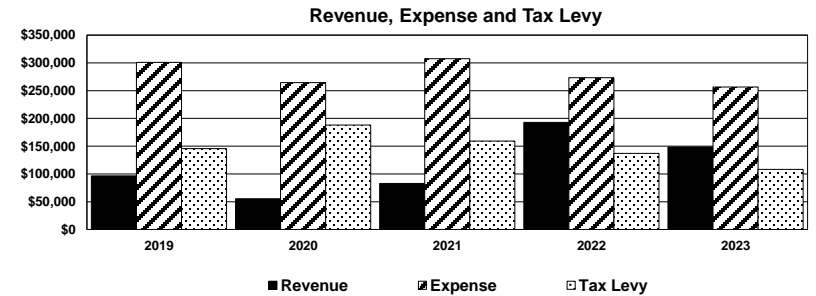
2023 Highlights & Issues on the Horizon

With increasing significant rainfalls, a "2080 Flood Study" with UW Madison will identify areas of mitigation or areas that should remain undeveloped.

Results of the "2080 Flood Study" may have implications on zoning.

The 2022 budget includes use of American Rescue Plan Act (ARPA) revenues for radio and communications equipment replacements totaling \$47,412. The second year, the 2023 budget, includes use of ARPA revenues for radio and communications equipment replacements totaling \$28,518.

To continue support of emergency preparedness programs, training and exercises currently established in the Village of Lake Delton, the Lake Delton Emergency Management Contract will pay 25% of the Emergency Management Director's salary to Sauk County on a yearly basis.



Fund: GENERAL FUND									\$ Change
Department: EMERGENCY MANAGEMENT	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10022 EMERGENCY MANAGEMENT REVENUE									
411100 GENERAL PROPERTY TAXES	-145,720	-188,224	-159,165	-68,473	-136,945	-136,945	-136,945	-108,070	-28,875
424290 FEMA DISASTER AIDS	-29,890	0	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	-33,275	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-47,412	-47,412	-47,412	-28,518	-18,894
424300 EMERGENCY MGNT ASSISTANCE	-62,582	-19,085	-61,981	-51,868	-64,770	-64,770	-51,867	-66,770	2,000
424310 SARA PROGRAM	0	0	-20,758	-20,762	-20,000	-20,000	-20,762	-20,000	0
424311 FLOOD MITIGATION PLANNING AID	0	0	0	0	-28,000	-28,000	-70,000	0	-28,000
452060 MISCELLANEOUS REVENUES	-350	-337	-216	-166	-200	-200	-200	-200	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-3,514	-2,584	0	0	-2,700	-2,700	-2,600	-32,896	30,196
485010 DONATIONS & CONTRIBUTIONS	-246	0	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-4,000	-1,000	0	0	-1,000
TOTAL EMERGENCY MANAGEMENT REVENUE	-242,302	-243,505	-242,120	-141,268	-304,027	-301,027	-329,786	-256,454	-44,573
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	158,948	89,841	93,621	41,232	96,577	96,577	108,313	132,791	36,214
511200 SALARIES-PERMANENT-OVERTIME	0	137	42	1,540	0	0	2,509	0	0
511900 LONGEVITY-FULL TIME	240	259	279	150	300	300	236	96	-204
512100 WAGES-PART TIME	35,677	56,946	43,835	26,613	43,720	43,720	26,613	0	-43,720
512200 WAGES-PART TIME-OVERTIME	1,062	8,034	587	1,069	0	0	1,069	0	0
512900 LONGEVITY-PART TIME	0	50	66	0	100	100	0	0	-100
514100 FICA & MEDICARE TAX	14,445	11,337	10,012	5,107	10,763	10,763	10,262	10,166	-597
514200 RETIREMENT-COUNTY SHARE	8,047	9,519	9,373	4,215	9,145	9,145	8,609	9,036	-109
514400 HEALTH INSURANCE COUNTY SHARE	33,582	35,840	37,331	17,359	39,678	39,678	29,656	39,044	-634
514500 LIFE INSURANCE COUNTY SHARE	50	48	82	38	102	102	49	102	0
514600 WORKERS COMPENSATION	2,816	2,310	2,353	1,109	2,210	2,210	2,157	1,705	-505
514800 UNEMPLOYMENT	0	0	1,339	0	0	0	0	0	0
533200 MILEAGE	3,093	161	235	110	100	100	110	500	400
533500 MEALS AND LODGING	49	0	91	0	200	200	0	0	-200
TOTAL EMERGENCY MGNT-ADMINISTRATION	258,008	214,484	199,248	98,541	202,895	202,895	189,583	193,440	-9,455
10022260 FIRE SUPPRESSION									
535300 DAMAGE CLAIMS	1,186	180	1,229	1,733	500	500	1,733	1,500	1,000
TOTAL FIRE SUPPRESSION	1,186	180	1,229	1,733	500	500	1,733	1,500	1,000
10022290 OFFICE OF EMERGENCY GOVERNMENT									
520900 CONTRACTED SERVICES	15,924	0	72,000	0	32,000	29,000	8,000	0	-29,000
522500 TELEPHONE	1,651	927	685	317	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	163	75	8	2	10	10	100	100	90
531200 OFFICE SUPPLIES AND EXPENSE	310	329	0	9	100	100	500	500	400

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
10022290 OFFICE OF EMERGENCY GOVERNMENT									
531800 MIS DEPARTMENT CHARGEBACKS	4,967	9,460	11,096	1,113	2,485	2,485	2,485	2,912	427
532100 PUBLICATION OF LEGAL NOTICES	0	19	16	0	20	20	20	20	0
532800 TRAINING AND INSERVICE	1,377	124	396	338	1,000	1,000	1,500	1,500	500
533100 VEHICLE EXPENSES	991	748	925	389	1,000	1,000	1,000	1,000	0
533200 MILEAGE	0	0	0	0	0	0	1,250	2,750	2,750
533500 MEALS AND LODGING	0	0	0	234	0	0	1,000	1,000	1,000
533911 DISASTER RECOVERY CENTER	3	0	0	0	0	0	0	0	0
539100 OTHER SUPPLIES & EXPENSES	1,559	21,966	7,716	110	5,000	5,000	3,000	5,000	0
551000 INSURANCE	2,948	3,301	3,104	2,961	0	0	2,961	2,961	2,961
581900 CAPITAL OUTLAY	0	0	0	0	47,412	47,412	47,412	28,518	-18,894
TOTAL OFFICE OF EMERGENCY GOVERNMENT	29,893	36,947	95,944	5,472	90,027	87,027	70,228	47,261	-39,766
10022291 SARA PROGRAM									
520900 CONTRACTED SERVICES	2,524	0	0	0	0	0	0	0	0
522500 TELEPHONE	1,651	927	685	317	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	0	0	0	0	0	0	100	100	100
531200 OFFICE SUPPLIES AND EXPENSE	161	328	0	9	100	100	500	500	400
531800 MIS DEPARTMENT CHARGEBACKS	2,702	5,786	3,890	745	2,485	2,485	2,485	2,912	427
532100 PUBLICATION OF LEGAL NOTICES	0	19	16	0	20	20	20	20	0
532800 TRAINING AND INSERVICE	696	49	396	338	1,000	1,000	1,500	1,500	500
533100 VEHICLE EXPENSES	773	600	925	389	1,000	1,000	0	0	-1,000
533500 MEALS AND LODGING	0	0	0	72	0	0	1,000	1,000	1,000
539100 OTHER SUPPLIES & EXPENSES	1,263	2,635	2,964	71	5,000	5,000	3,000	5,000	0
551000 INSURANCE	2,211	2,475	2,328	2,221	0	0	2,221	2,221	2,221
TOTAL SARA PROGRAM	11,981	12,819	11,203	4,161	10,605	10,605	11,826	14,253	3,648
TOTAL DEPARTMENT REVENUE	-242,302	-243,505	-242,120	-141,268	-304,027	-301,027	-329,786	-256,454	-44,573
TOTAL DEPARTMENT EXPENSE	301,068	264,429	307,623	109,908	304,027	301,027	273,370	256,454	-44,573
-ADDITION TO / USE OF FUND BALANCE	58,766	20,924	65,503	-31,360	0	0	-56,416	0	

JAIL ASSESSMENT

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Fees, Fines & Forfeitures	118,574	99,632	103,478	110,000	128,333	110,000
Use of Fund Balance	16,562	0	0	0	0	0
Total Revenues	135,136	99,632	103,478	110,000	128,333	110,000

Expenses

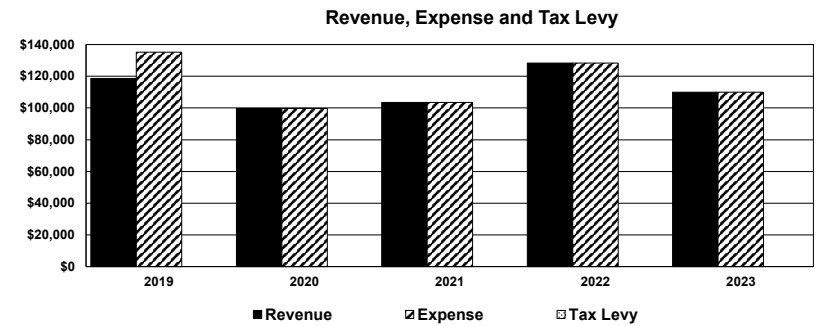
Transfer to General Fund	0	0	0	110,000	128,333	110,000
Transfer to Debt Service	135,136	99,632	103,478	0	0	0
Addition to Fund Balance	0	0	0	0	0	0
Total Expenses	135,136	99,632	103,478	110,000	128,333	110,000

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

\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
0	0.00%	None	0	0
0	0.00%	2023 Total	0	0
0	0.00%	2024	0	0
0	0.00%	2025	0	0
0	0.00%	2026	0	0
0	0.00%	2027	0	0
0	0.00%			

2023 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.



Fund: COUNTY JAIL FUND Department: SHERIFF	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2023 2022 Amended To 2023	
22020 COUNTY JAIL REVENUE									
441220 JAIL ASSESSMENT	-118,574	-99,632	-103,478	-49,165	-110,000	-110,000	-128,333	-110,000	0
TOTAL COUNTY JAIL REVENUE	-118,574	-99,632	-103,478	-49,165	-110,000	-110,000	-128,333	-110,000	0
22020900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	0	0	0	55,000	110,000	110,000	128,333	110,000	0
595000 TRANSFER TO DEBT SERVICE FUND	135,136	99,632	103,478	0	0	0	0	0	0
TOTAL TRANSFERS TO OTHER FUNDS	135,136	99,632	103,478	55,000	110,000	110,000	128,333	110,000	0
TOTAL DEPARTMENT REVENUE	-118,574	-99,632	-103,478	-49,165	-110,000	-110,000	-128,333	-110,000	0
TOTAL DEPARTMENT EXPENSE	135,136	99,632	103,478	55,000	110,000	110,000	128,333	110,000	0
-ADDITION TO / USE OF FUND BALANCE	16,562	0	0	5,835	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 implementing Chapter 48 Minor Guardianship changes and 2021 revisions. Continue to monitor Emergency Minor Guardianship process.	Provide non-legal assistance in case filings to pro-se filers.	Collaborate with Guardians ad Litem, Court Operations, and local judicial branches in processing under new guidelines and revisions.	12/31/2023			
Determine a protocol for timely filing of Annual Reports and Annual Accountings for Juvenile and Adult Guardianship.	Reduce the occurrence of delinquent report and account filings.	Develop a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	12/31/2023			
Utilize available resources within the Clerk of Court office for financials and staff coverage.	Continue to provide information and cross training for Clerk of Courts staff.	Continue collaboration with Sauk County Clerk of Court and staff regarding office coverage; in-court processing; financial operations.	12/31/2023			
Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Wis Stat Chapters 814.66 through 879.69 Chapters 51, 54, 55,	User Fees	\$37,000	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$37,000		
			Wages & Benefits	\$114,948		
			Operating Expenses	\$10,176		
			TOTAL EXPENSES	\$125,124		
			COUNTY LEVY	\$88,124		

Register in Probate / Juvenile Clerk of Court

Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	User Fees	\$0	0.65	Time to closure
			Grants & Aids	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$58,618		
			Operating Expenses	\$37,300		
			TOTAL EXPENSES	\$95,918		
Totals			COUNTY LEVY	\$95,918	2.00	
			TOTAL REVENUES	\$37,000		
			TOTAL EXPENSES	\$221,042		
			COUNTY LEVY	\$184,042		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Probate cases filed / Wills for filing only	261	254	260
Juvenile / Adult Guardianships / Protective Placements filed	80	80	80
Juvenile / Adult Mental Commitments filed	137	130	125
Children in Need of Protection and Services (CHIPS) filed	55	38	40
Termination of Parental Rights / Adoption filed	34/1 (Adult)	22/2 (Adult)	30/2 (Adult)
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	16/0	33/5	30/3
Juvenile Injunctions filed	5	12	8
Pro se filings	125	130	125
Attorney filings	369	482	500
Electronic filings	369	482	500
Paper filings	125	130	125

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Formal Probate proceedings	Length of time from filing to closure.	68% = 12 mo closure	65% = 12 mo closure	70% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	70% = 12 mo closure	75% = 12 mo closure	70% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	80% = 6 mo closure	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	75%	75%	80%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	85%= 60 days	80% = 60 days	80% = 60 days
CHIPS	Length of time from filing to case disposition.	75% = 60 days	75% = 60 days	70% = 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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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

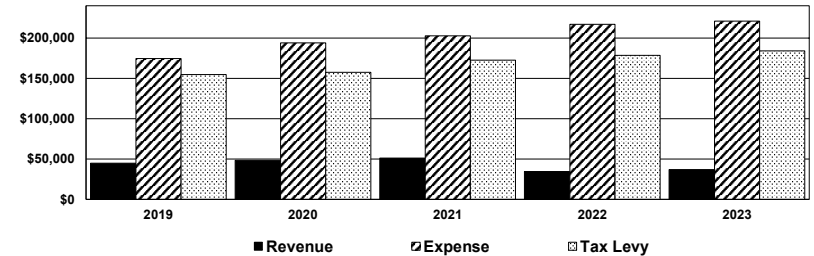
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	154,613	157,486	172,533	178,426	178,426	184,042	5,616	3.15%	None	0	0
Grants & Aids	0	542	0	0	0	0	0	0.00%			
User Fees	44,737	47,824	51,015	28,500	34,500	37,000	8,500	29.82%	2023 Total	0	0
Use of Fund Balance	0	0	0	0	4,114	0	0	0.00%			
Total Revenues	199,350	205,852	223,548	206,926	217,040	221,042	14,116	6.82%			
<u>Expenses</u>											
Labor	120,270	125,006	129,029	132,158	139,072	127,896	(4,262)	-3.22%	2024	0	0
Labor Benefits	29,984	31,778	32,973	34,258	31,405	45,670	11,412	33.31%	2025	0	0
Supplies & Services	24,252	37,264	40,798	40,510	46,563	47,476	6,966	17.20%	2026	0	0
Addition to Fund Balance	24,843	11,804	20,748	0	0	0	0	0.00%	2027	0	0
Total Expenses	199,350	205,852	223,548	206,926	217,040	221,042	14,116	6.82%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

An increase in contested probate proceedings has resulted in the delayed filings of inventories and filing fees which ultimately impacts the revenue line item for the department. Efforts to promote timely filings by issuance of overdue notices and Orders to Show Cause Hearings as required may facilitate filings and maintain the projected revenue for the calendar year.

An increased use of Corporate Guardians for adult guardianship cases has promoted the timely filing of fees and legal reimbursements. It is anticipated that this will continue in the future.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CIRCUIT COURT PROBATE	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10006 CIRCUIT COURT PROBATE REVENUE									
411100 GENERAL PROPERTY TAXES	-154,613	-157,486	-172,533	-89,213	-178,426	-178,426	-178,426	-184,042	5,616
424340 INTERPRETER FEE-COUNTY	0	-542	0	0	0	0	0	0	0
451140 REGISTER IN PROBATE FILING	-36,109	-42,778	-38,048	-15,138	-27,500	-27,500	-27,500	-30,000	2,500
451550 PROBATE-FULL COUNSEL REV	-8,627	-5,046	-12,967	-5,201	-1,000	-1,000	-7,000	-7,000	6,000
TOTAL CIRCUIT COURT PROBATE REVENUE	-199,350	-205,853	-223,548	-109,552	-206,926	-206,926	-212,926	-221,042	14,116
10006121 JUVENILE COURT									
521200 LEGAL SERVICES	5,739	19,160	24,661	17,321	28,000	28,000	34,000	34,000	6,000
521900 OTHER PROFESSIONAL SERVICES	0	0	772	370	643	643	643	800	157
523300 PER DIEM JURY WITNESS	0	0	0	0	125	125	125	125	0
523900 INTERPRETER FEES	1,023	150	0	0	0	0	0	0	0
523901 INTERPRETER FEES - TRAVEL	1,022	141	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	1,200	390	0	0	2,250	2,250	1,500	2,250	0
532200 SUBSCRIPTIONS	125	72	74	103	125	125	103	125	0
TOTAL JUVENILE COURT	9,108	19,913	25,507	17,794	31,143	31,143	36,371	37,300	6,157
10006123 CIRCUIT COURT PROBATE									
511100 SALARIES PERMANENT REGULAR	119,570	124,266	128,249	63,153	131,338	131,338	138,255	127,416	-3,922
511900 LONGEVITY-FULL TIME	700	740	780	0	820	820	817	480	-340
514100 FICA & MEDICARE TAX	8,954	9,320	9,609	4,684	10,110	10,110	10,639	9,784	-326
514200 RETIREMENT-COUNTY SHARE	7,873	8,404	8,703	4,105	8,590	8,590	7,148	8,697	107
514400 HEALTH INSURANCE COUNTY SHARE	13,016	13,892	14,469	8,330	15,379	15,379	13,457	27,088	11,709
514500 LIFE INSURANCE COUNTY SHARE	75	72	83	50	86	86	64	24	-62
514600 WORKERS COMPENSATION	67	91	108	44	93	93	97	77	-16
521200 LEGAL SERVICES	7,201	11,645	9,601	1,210	2,250	2,250	2,250	2,250	0
522500 TELEPHONE	82	188	92	0	125	125	0	0	-125
523300 PER DIEM JURY WITNESS	0	16	0	0	100	100	100	100	0
523900 INTERPRETER FEES	140	150	0	0	0	0	0	0	0
523901 INTERPRETER TRAVEL	286	0	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	1,690	1,625	1,428	2,050	2,250	2,250	3,000	3,000	750
531100 POSTAGE AND BOX RENT	969	942	1,181	880	1,000	1,000	1,200	1,200	200
531200 OFFICE SUPPLIES AND EXPENSE	1,391	348	357	317	500	500	750	500	0
531800 MIS DEPARTMENT CHARGEBACKS	2,848	2,170	2,393	1,144	2,287	2,287	2,287	2,121	-166
532200 SUBSCRIPTIONS	371	72	74	77	200	200	150	150	-50
532400 MEMBERSHIP DUES	115	185	115	90	255	255	255	255	0
533200 MILEAGE	0	0	0	0	200	200	0	200	0

Sheriff's Department

Department Vision - Where the department would ideally like to be

To utilize the staff and resources of the Sauk County Sheriff's Office efficiently and effectively; to maintain the high level of training and equipment for staff; to continue to build crime prevention strategies and programs; to coordinate area-wide police, fire, and ambulance services during emergency situations; to insure the safety and humane treatment of inmates by providing medical care, religious observation opportunities, educational programs, social skills training, job skills training and other services.

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

To protect and serve the citizens and visitors of Sauk County with professional, responsible and timely law enforcement through the combined efforts of all divisions within the Office of the Sheriff.

Elements of Countywide Mission Fulfilled

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

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

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Health and Human Services - Medical assisted treatment program

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Justice & Public Safety - Diversion programs / alternatives to incarceration

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implementation of Squad and Body Cameras for Patrol and Jail Deputies.	All Deputies with cameras	Provide improved transparency and reduce liability throughout the County as well as evidential value.	12/31/2024
Implementation of FLOCK cameras throughout the County.	Installation of cameras and software.	To improve investigative capabilities and to aid in crime prevention.	12/31/2024
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

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and	2023 Budget		FTE's	Key Outcome Indicator(s)
Field Services	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport- Court, Warrants, Human Services.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$154,550	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$135,000		
			TOTAL REVENUES	\$289,550		
			Wages & Benefits	\$4,477,774		
			Operating Expenses	\$593,419		
			TOTAL EXPENSES	\$5,071,193		
COUNTY LEVY	\$4,781,643					
Jail	Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,173,329	71.00	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,183,329		
			Wages & Benefits	\$6,169,209		
			Operating Expenses	\$956,760		
TOTAL EXPENSES	\$7,125,969					
COUNTY LEVY	\$5,942,640					
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$621,303	6.00	
			Grants	\$0		
			TOTAL REVENUES	\$621,303		
			Wages & Benefits	\$615,164		
			Operating Expenses	\$5,500		
			TOTAL EXPENSES	\$620,664		
COUNTY LEVY	(\$639)					
Dispatch	911 PSAP (Public Service Answering Point) Dispatch Center and TIME System (Transaction of Information for Management of Enforcement) communications terminal for law enforcement, EMS (Emergency Medical Services) and fire. Field Training Officer Program to train all new employees. Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131 Dispatch Center.	Federal Communications Commission	User Fees / Misc	\$0	14.19	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,187,336		
			Operating Expenses	\$23,853		
TOTAL EXPENSES	\$1,211,189					
COUNTY LEVY	\$1,211,189					

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\Test\Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$41,480	10.00	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$41,480		
			Wages & Benefits	\$1,003,825		
			Operating Expenses	\$435,566		
			TOTAL EXPENSES	\$1,439,391		
			COUNTY LEVY	\$1,397,911		
Special Teams	Water safety patrol and rescue services. ERT. (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN (Critical Incident Negotiations Team) handles suicide and armed barricaded suspects. Dive Team - Water rescue, body and evidence recovery. K-9 Program - Drug enforcement and missing persons searches. Drug Unit - Special Drug Enforcement Unit (police departments and Sheriff's Department members). Honor Guard, Project Lifesaver.	Wis. Stats. 59.27	User Fees / Misc	\$1,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$1,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,900		
			TOTAL EXPENSES	\$30,900		
			COUNTY LEVY	\$29,900		
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$2,000	2.00	
			Grants	\$0		
			TOTAL REVENUES	\$2,000		
			Wages & Benefits	\$91,553		
			Operating Expenses	\$9,200		
			TOTAL EXPENSES	\$100,753		
			COUNTY LEVY	\$98,753		
Outside Agency Appropriations	Animal Shelter \$201,000 Sauk County Disabled Parking Enforcement Assistance Council \$1,100 Bar Buddies \$5,000		User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	125,000		
			TOTAL EXPENSES	\$125,000		
			COUNTY LEVY	\$125,000		

Sheriff's Department

Outlay	Field Services Squad Cars - 8	\$248,000	Use of Fund Balance	\$0	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$0		
	Admin Unmarked	\$29,000	TOTAL REVENUES	\$0		
			Operating Expenses	\$304,000		
			TOTAL EXPENSES	\$304,000		
			COUNTY LEVY	\$304,000		
Sheriff Totals			TOTAL REVENUES	\$2,138,662	145.19	
			TOTAL EXPENSES	16,029,061		
			COUNTY LEVY	\$13,890,399		

Costs Reflected in Other Department Budgets

Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center that are recorded in other County budgets. *Debt Service is funded by sales tax. However, if sales tax did not fund debt service, the tax levy would be decreased elsewhere.		Wages & Benefits	\$107,976	2.00	
			Operating Expenses	\$560,935		
			Debt Service*	\$0		
			Capital Outlay	\$613,705		
			TOTAL EXPENSES	\$1,282,616		
			COUNTY LEVY	\$1,282,616		
Total with Other Department Expenses			TOTAL REVENUES	\$2,138,662	147.19	
			TOTAL EXPENSES	\$17,311,677		
			COUNTY LEVY	\$15,173,015		

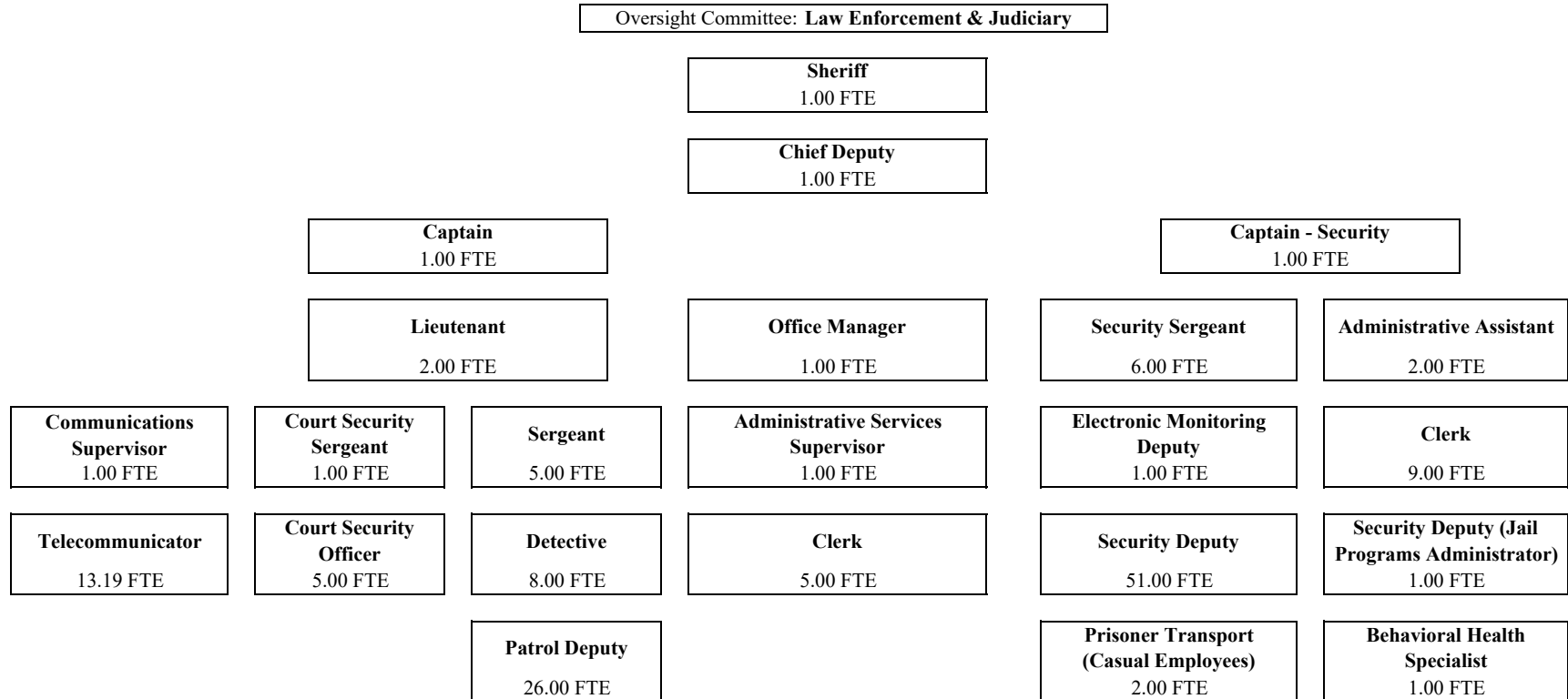
Output Measures - How much are we doing?

Description	2021 Actual	2022 Estimate	2023 Budget
Field Services Division calls for Service	14,500	15,000	15,000
Calls for Service Received by Dispatch	74,382	76,000	76,000
Traffic Accidents	1,205	1,200	1,200
Civil Process	1,670	1,800	1,800
Bookings	2,879	2,900	2,900
Community Service hours by Inmates	NA	NA	NA

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

Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	340/700=48%	400/800=50%	400/800=50%
Inmate Programs	Inmates are participating in the programs provided	*No data due to Covid	*No data due to Covid	25/50=50%

Sheriff



	2019	2020	2021	2022	2023
FTE Change	0.50	-0.51	-0.99	-0.69	-3.24
FTE Balance	150.62	150.11	149.12	148.43	145.19

SHERIFF

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	12,650,905	12,954,197	13,426,583	13,725,257	13,725,257	13,890,397	165,140	1.20%	Squad Car Replacements - 8	248,000	248,000
Grants & Aids	264,551	488,066	353,489	2,047,700	2,053,174	205,500	(1,842,200)	-89.96%	Unmarked Squad	27,000	27,000
Fees, Fines & Forfeitures	8,344	8,103	12,124	8,000	7,508	8,500	500	6.25%	Squad Replacement	29,000	29,000
User Fees	499,648	351,702	391,886	449,846	512,127	485,350	35,504	7.89%			
Intergovernmental	1,432,801	1,460,215	1,581,837	1,349,292	1,452,186	1,312,312	(36,980)	-2.74%	2023 Total	304,000	304,000
Miscellaneous	77,187	31,779	38,888	17,000	27,500	17,000	0	0.00%			
Transfer from Other Funds	0	0	0	110,000	128,333	110,000	0	0.00%	2024	404,000	379,000
Use of Fund Balance	16,101	54,563	0	0	0	0	0	0.00%	2025	379,000	379,000
									2026	320,000	320,000
									2027	330,000	330,000
Total Revenues	14,949,537	15,348,625	15,804,807	17,707,095	17,906,085	16,029,059	(1,678,036)	-9.48%			

Expenses

Labor	8,853,345	9,002,388	9,178,503	9,563,127	9,083,991	9,619,668	56,541	0.59%
Labor Benefits	3,309,450	3,536,481	3,615,158	3,936,135	3,630,325	3,925,193	(10,942)	-0.28%
Supplies & Services	2,371,651	2,316,174	2,318,805	2,700,782	2,791,284	2,180,198	(520,584)	-19.28%
Capital Outlay	415,090	493,582	305,670	1,507,051	1,499,989	304,000	(1,203,051)	-79.83%
Addition to Fund Balance	0	0	386,671	0	900,496	0	0	0.00%
Total Expenses	14,949,537	15,348,625	15,804,807	17,707,095	17,906,085	16,029,059	(1,678,036)	-9.48%

Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

2023 Highlights & Issues on the Horizon

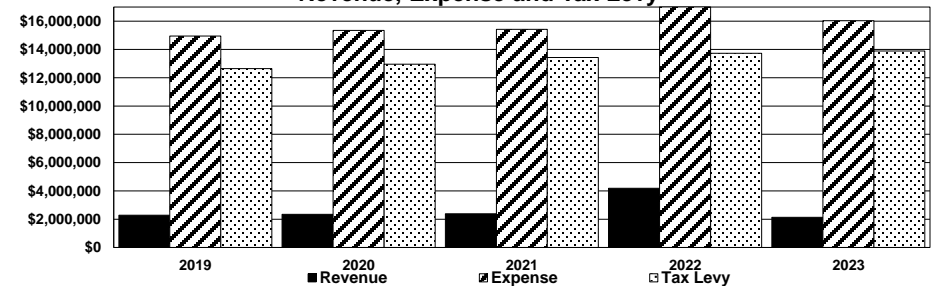
The American Rescue Plan Act (ARPA) funds were used in 2022 to upgrade radio equipment (\$1,302,855) and in-car and body cameras (\$427,000).

The safer Communities grant for 2022 was used for a license plate reader (\$82,335) and a Wisconsin Department of Justice grant was used for a vehicle (\$34,230).

Recruitment continues to be difficult to fill vacant positions which has increased overtime. Based on vacant positions we are removing funding for three open positions from the budget on a temporary basis. Due to decrease in staffing we may need to increase the electronic monitoring program.

Housing revenue currently offsets about 5% of the property tax request. If we lose rentals in the future we would need to offset the loss in some way. For example, In 2022 we lost Department of Corrections inmates at a reduction of \$237,199.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
10020 SHERIFF REVENUE									
411100 GENERAL PROPERTY TAXES	-12,650,905	-12,954,197	-13,426,583	-6,862,628	-13,725,257	-13,725,257	-13,725,257	-13,890,397	165,140
423200 PUBLIC/HIGHWAY SAFETY	-165,855	-160,550	-101,173	-22,536	-135,000	-135,000	-135,000	-135,000	0
423220 FED CRIMINAL ALIEN ASSISTANCE	-7,114	-8,901	0	0	-10,000	-10,000	-8,901	-10,000	0
424080 DNA TEST REIMBURSEMENT	-3,990	-2,540	-2,010	0	-2,000	-2,000	-3,740	-3,000	1,000
424100 BULLETPROOF VEST GRANT	-3,005	-7,975	-3,500	-2,868	-4,000	-4,000	-4,000	-4,000	0
424219 WIS DEPT OF ADMIN GRANT	0	0	0	0	0	-82,335	-82,335	0	-82,335
424230 LAW ENFORCEMENT TRAINING	-21,558	-16,927	-30,601	-4,348	-17,280	-17,280	-21,628	-20,000	2,720
424240 RECREATIONAL PATROL ENFORCEMEN	-12,516	-16,205	-7,653	-9,709	-8,000	-8,000	-9,709	-9,000	1,000
424250 TRIBAL LAW ENFORCEMENT PROTECT	-25,672	-23,684	-24,287	-23,308	-24,500	-24,500	-23,308	-24,500	0
424257 TECH UPGRADE COURT/JAIL	0	0	-39,835	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	-251,285	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	-72,773	-428,343	-1,730,355	-1,730,355	0	-1,730,355
424390 DEPT OF JUSTICE GRANT	-24,840	0	0	0	0	-34,230	-34,198	0	-34,230
424471 COVID EMERG SUPP SHERIFF	0	0	-144,430	0	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	-7,219	-5,638	-10,414	-6,908	-5,500	-5,500	-6,908	-7,000	1,500
452010 CIVIL PROCESS FEES	-95,238	-81,370	-80,387	-27,660	-90,000	-90,000	-70,000	-90,000	0
452020 COPIES AND PHOTOS	-1,307	-690	-1,807	-149	-1,300	-1,300	-307	-500	-800
452030 WITNESS FEES	-43	-97	-219	-5	-150	-150	-150	-150	0
452040 PRISONER MEDICATION FEES	-15,554	-14,765	-17,942	-13,484	-18,291	-18,291	-29,574	-23,000	4,709
452050 TELEPHONE REBATES	-24,991	-18,903	-30,595	-13,348	-25,405	-25,405	-33,422	-32,000	6,595
452060 MISCELLANEOUS REVENUES	-14,520	-8,790	-12,812	-13,938	-14,000	-14,000	-20,000	-15,000	1,000
452080 SPECIAL TEAMS FEES	-29,209	-34,855	-18,294	-12,659	-12,500	-12,500	-12,659	-1,000	-11,500
452100 SHERIFF FEES	-2,972	-2,100	-1,540	-1,261	-4,000	-4,000	-3,700	-4,000	0
452110 HUBER BOARD FEES	-195,340	-74,805	-105,905	-62,884	-145,000	-145,000	-157,540	-145,000	0
452120 JUV-DETEN/MED/TRANS	-11,078	-13,041	-18,082	-13,938	-25,000	-25,000	-19,198	-25,000	0
452130 ELECTRONIC MONITORING CHG	-64,475	-83,107	-57,418	-45,323	-65,000	-65,000	-107,000	-85,000	20,000
452131 VEHICLE LICENSE FEES	-13,172	-10,551	-10,390	0	-15,000	-15,000	-12,000	-15,000	0
452132 PARKING VIOLATION FEES	-1,125	-2,465	-1,710	-140	-2,500	-2,500	-600	-1,500	-1,000
452140 LAUNDRY COMMISSIONS	-596	-452	-326	0	-700	-700	-700	-700	0
452141 TOWING RECOUPMENT	-1,787	-1,982	-978	-1,271	-2,000	-2,000	-2,500	-2,000	0
472200 HOUSING PRISONERS-OTHER JURISD	-994,734	-1,020,046	-1,153,595	-365,266	-687,149	-687,149	-893,642	-687,149	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	-1,342	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-384,423	-399,887	-406,336	-243,624	-638,143	-638,143	-543,885	-620,663	-17,480
474030 PRISONER TRANSPORT	-22,983	-3,015	-804	-215	-10,000	-10,000	-500	-2,000	-8,000
474600 HS PROJECT LIFESAVER	-1,452	-2,412	-1,465	0	-1,500	-1,500	-1,500	-1,500	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-6,950	0	0	0	0	0	0
483750 JAIL COMMISSARY	-60,364	-43,032	-54,464	-22,847	-46,000	-46,000	-58,536	-50,000	4,000
486200 INSURANCE RECOVERY-VEHICLES	-51,334	0	0	0	0	0	-25,000	-15,000	15,000
486300 INSURANCE RECOVERIES	-24,065	-29,797	-30,960	-18,046	-15,000	-15,000	0	0	-15,000
492200 TRANSFER FROM SPECIAL REVENUE	0	0	0	-55,000	-110,000	-110,000	-128,333	-110,000	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
TOTAL SHERIFF REVENUE	-14,933,436	-15,294,062	-15,804,807	-7,916,136	-16,288,518	-17,707,095	-17,906,085	-16,029,059	-1,678,036
10020110 SHERIFF ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	755,503	677,063	709,819	372,384	684,778	684,778	750,802	709,821	25,043
511200 SALARIES-PERMANENT-OVERTIME	328	1,267	0	0	1,051	1,051	300	1,079	28
511900 LONGEVITY-FULL TIME	4,480	3,818	3,947	310	3,520	3,520	3,560	3,360	-160
514100 FICA & MEDICARE TAX	55,867	50,491	52,863	27,275	52,736	52,736	54,992	54,641	1,905
514200 RETIREMENT-COUNTY SHARE	59,489	60,538	61,065	29,219	61,687	61,687	59,521	69,146	7,459
514400 HEALTH INSURANCE COUNTY SHARE	150,427	122,566	121,059	78,710	125,076	125,076	145,082	159,352	34,276
514500 LIFE INSURANCE COUNTY SHARE	446	372	413	201	408	408	380	335	-73
514600 WORKERS COMPENSATION	3,129	3,284	4,371	2,360	4,078	4,078	4,756	3,345	-733
514700 EDUCATION AND TRAINING	407	252	97	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	3,735	2,697	3,621	1,056	2,750	2,750	2,750	2,750	0
522500 TELEPHONE	51,361	67,452	66,002	23,324	53,000	53,000	53,000	53,000	0
531100 POSTAGE AND BOX RENT	4,428	3,519	4,012	1,952	3,500	3,500	3,903	3,500	0
531200 OFFICE SUPPLIES AND EXPENSE	9,778	7,501	7,296	1,732	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	401,418	413,088	275,628	91,565	267,741	267,741	267,741	297,786	30,045
532200 SUBSCRIPTIONS	2,196	2,054	2,077	1,063	2,500	2,500	2,500	2,500	0
532800 TRAINING AND INSERVICE	2,379	2,550	2,884	1,173	3,500	3,500	3,500	3,500	0
533800 EXTRADITIONS	18,642	12,534	9,500	8,100	12,000	12,000	15,000	12,000	0
534700 FIELD SUPPLIES	9,394	9,994	38,604	725	9,300	9,300	9,300	9,300	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	399	408	417	430	400	400	400	400	0
551200 INSURANCE-VEHICLE LIABILITY	1,341	2,370	2,182	2,319	1,500	1,500	2,319	2,300	800
551300 INSURANCE-CONTRACTORS EQUIP/IN	232	238	259	7,839	230	230	7,839	250	20
551900 INSURANCE-GENERAL LIABILITY	35,720	49,308	51,260	41,033	40,000	40,000	41,033	41,000	1,000
552100 OFFICIALS BONDS	23	26	23	23	30	30	30	30	0
581900 CAPITAL OUTLAY	24,691	0	22,287	30,378	29,000	29,000	21,970	29,000	0
TOTAL SHERIFF ADMINISTRATION	1,595,814	1,493,391	1,439,687	723,172	1,368,785	1,368,785	1,460,678	1,468,395	99,610
10020220 SHERIFF-DISPATCH									
511100 SALARIES PERMANENT REGULAR	653,908	664,072	686,069	322,827	771,384	771,384	657,984	799,220	27,836
511200 SALARIES-PERMANENT-OVERTIME	93,683	105,320	95,400	63,074	69,450	69,450	130,954	71,013	1,563
511900 LONGEVITY-FULL TIME	2,898	2,560	2,779	0	2,720	2,720	2,720	3,060	340
512100 WAGES-PART TIME	15,813	19,700	7,293	8,419	9,335	9,335	9,500	0	-9,335
514100 FICA & MEDICARE TAX	56,276	57,863	57,810	28,616	65,246	65,246	58,421	66,807	1,561
514200 RETIREMENT-COUNTY SHARE	50,145	53,065	52,811	25,084	55,438	55,438	51,281	59,384	3,946
514400 HEALTH INSURANCE COUNTY SHARE	123,671	138,350	140,122	86,702	144,171	144,171	159,332	186,440	42,269
514500 LIFE INSURANCE COUNTY SHARE	173	208	274	184	302	302	348	337	35
514600 WORKERS COMPENSATION	427	574	664	286	597	597	582	524	-73
519100 UNIFORM ALLOWANCE	606	550	562	0	550	550	550	550	0
522500 TELEPHONE	13,320	13,272	13,362	6,630	14,450	14,450	13,500	14,450	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
10020220 SHERIFF-DISPATCH									
523900 INTERPRETER FEES	0	0	0	0	0	0	0	500	500
531200 OFFICE SUPPLIES AND EXPENSE	3,521	3,145	3,482	1,192	3,500	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	1,139	175	1,015	0	2,400	2,400	1,000	2,400	0
534700 FIELD SUPPLIES	3,933	3,854	1,326	3,249	3,004	3,004	3,500	3,004	0
TOTAL SHERIFF-DISPATCH	1,019,513	1,062,707	1,062,968	546,263	1,142,547	1,142,547	1,093,172	1,211,189	68,642
10020225 SHERIFF-FIELD SERVICES									
511100 SALARIES PERMANENT REGULAR	2,570,820	2,663,939	2,724,644	1,286,233	2,864,311	2,864,311	2,640,127	2,921,213	56,902
511200 SALARIES-PERMANENT-OVERTIME	187,494	205,882	251,429	117,953	213,492	213,492	246,028	221,101	7,609
511900 LONGEVITY-FULL TIME	2,280	2,420	2,291	0	2,500	2,500	2,500	1,600	-900
514100 FICA & MEDICARE TAX	202,201	211,151	218,000	102,004	235,662	235,662	209,746	240,509	4,847
514200 RETIREMENT-COUNTY SHARE	297,056	337,827	345,260	169,022	370,899	370,899	347,509	415,625	44,726
514400 HEALTH INSURANCE COUNTY SHARE	509,666	555,442	577,595	318,307	632,043	632,043	588,006	622,274	-9,769
514500 LIFE INSURANCE COUNTY SHARE	503	521	582	314	587	587	594	552	-35
514600 WORKERS COMPENSATION	24,682	29,242	35,512	17,572	38,507	38,507	36,117	30,496	-8,011
514700 EDUCATION AND TRAINING	504	504	194	0	252	252	0	0	-252
519100 UNIFORM ALLOWANCE	23,790	22,681	24,220	7,687	24,400	24,400	24,400	24,400	0
520900 CONTRACTED SERVICES	110,033	103,150	66,292	21,858	100,000	100,000	100,000	100,000	0
523900 INTERPRETER FEES	0	0	274	0	200	200	500	200	0
531200 OFFICE SUPPLIES AND EXPENSE	5,066	5,198	4,258	2,346	5,000	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	33,793	19,257	25,862	23,531	33,000	33,000	33,000	33,000	0
533500 MEALS AND LODGING	0	0	0	15	0	0	0	0	0
534700 FIELD SUPPLIES	130,734	143,332	156,480	40,609	138,150	618,585	618,085	155,219	-463,366
534750 TOWING	5,528	3,340	3,548	1,625	3,000	3,000	3,000	3,000	0
535100 VEHICLE FUEL / OIL	204,381	143,475	187,943	102,352	185,500	185,500	240,000	185,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	78,149	87,655	80,097	29,007	68,000	68,000	74,000	68,000	0
535600 RADIO UPGRADE/REPAIR	0	0	0	64,365	76,034	76,034	76,034	0	-76,034
539500 RADAR EXPENSE	1,580	0	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	31,788	33,806	40,753	42,381	33,000	33,000	42,380	43,000	10,000
572200 CRIME PREVENTION	2,000	567	198	0	0	0	0	0	0
572300 HIGHWAY SAFETY	0	0	0	66	500	500	500	500	0
581100 VEHICLE REPLACEMENT	330,943	306,920	283,383	222	217,000	251,230	251,198	275,000	23,770
581900 CAPITAL OUTLAY	0	0	0	0	352,309	1,226,821	1,226,821	0	-1,226,821
TOTAL SHERIFF-FIELD SERVICES	4,752,992	4,876,310	5,028,813	2,347,471	5,594,346	6,983,523	6,765,545	5,346,189	-1,637,334
10020235 SHERIFF-JAIL									
511100 SALARIES PERMANENT REGULAR	3,872,831	3,950,425	4,007,296	1,879,262	4,237,183	4,237,183	3,845,778	4,163,979	-73,204
511200 SALARIES-PERMANENT-OVERTIME	276,185	358,197	330,672	136,857	143,451	143,451	290,400	140,316	-3,135
511900 LONGEVITY-FULL TIME	4,582	5,002	5,366	0	5,102	5,102	5,102	4,762	-340
514100 FICA & MEDICARE TAX	302,612	314,587	315,855	145,371	335,509	335,509	298,331	329,643	-5,866

Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10020235 SHERIFF-JAIL									
514200 RETIREMENT-COUNTY SHARE	424,871	478,895	476,808	227,286	487,278	487,278	466,554	513,396	26,118
514400 HEALTH INSURANCE COUNTY SHARE	887,848	946,450	973,765	517,123	1,067,664	1,067,664	956,132	954,901	-112,763
514500 LIFE INSURANCE COUNTY SHARE	851	976	1,067	632	1,157	1,157	1,197	1,087	-70
514600 WORKERS COMPENSATION	33,285	39,454	46,585	22,555	46,437	46,437	46,311	35,275	-11,162
514800 UNEMPLOYMENT	0	6,686	3,691	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	25,929	28,418	24,656	7,649	26,950	26,950	26,950	25,850	-1,100
520900 CONTRACTED SERVICES	377,300	384,502	401,301	245,729	421,519	421,519	421,283	439,373	17,854
523200 HOUSING JUVENILES-SECURE DETEN	18,124	8,045	2,400	1,800	18,000	18,000	6,000	8,000	-10,000
523900 INTERPRETER FEES	706	681	2,445	1,279	1,500	1,500	3,700	3,500	2,000
529400 PRISONER MEALS	332,476	286,506	306,656	129,587	304,501	304,501	312,655	304,501	0
531200 OFFICE SUPPLIES AND EXPENSE	9,672	7,945	7,103	3,050	11,178	11,178	11,178	11,178	0
532200 SUBSCRIPTIONS	60	180	300	180	500	500	500	500	0
532800 TRAINING AND INSERVICE	12,253	15,670	16,210	7,409	10,161	10,161	10,161	10,161	0
534700 FIELD SUPPLIES	26,243	67,079	167,607	13,778	35,485	64,885	64,885	35,485	-29,400
539200 JAIL EXPENSE	67,492	101,659	52,669	32,827	55,891	55,891	55,891	55,891	0
539220 PRISONER PROGRAMS	13,150	8,503	1,400	469	15,324	15,324	15,324	15,324	0
539300 PRISONERS MEDICAL EXPENSE	39,910	29,994	40,163	21,647	37,011	37,011	45,238	40,000	2,989
539700 LAUNDRY, LINENS & BEDDING	9,652	7,918	11,688	2,779	10,146	10,146	9,000	10,146	0
539800 EQUIPMENT LEASE	29,302	30,209	24,779	17,218	22,000	22,000	34,000	22,000	0
551200 INSURANCE-VEHICLE LIABILITY	1,069	1,851	0	0	0	0	0	0	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	700	700	700	700	0
581900 CAPITAL OUTLAY	33,974	164,000	0	0	0	0	0	0	0
TOTAL SHERIFF-JAIL	6,800,376	7,243,834	7,220,484	3,414,487	7,294,647	7,324,047	6,927,270	7,125,968	-198,079
10020237 COURT SECURITY									
511100 SALARIES PERMANENT REGULAR	254,574	263,858	270,733	169,464	412,443	412,443	388,292	423,103	10,660
511200 SALARIES-PERMANENT-OVERTIME	7,828	5,784	5,647	1,980	14,147	14,147	6,607	14,463	316
511900 LONGEVITY-FULL TIME	520	540	560	0	560	560	387	440	-120
514100 FICA & MEDICARE TAX	18,809	19,432	19,940	12,473	32,677	32,677	28,969	33,507	830
514200 RETIREMENT-COUNTY SHARE	28,336	31,789	32,851	17,640	51,429	51,429	36,243	57,904	6,475
514400 HEALTH INSURANCE COUNTY SHARE	67,163	71,680	70,767	39,121	114,567	114,567	71,316	78,087	-36,480
514500 LIFE INSURANCE COUNTY SHARE	99	96	128	72	181	181	137	111	-70
514600 WORKERS COMPENSATION	2,350	2,745	3,301	2,152	5,339	5,339	4,962	4,249	-1,090
519100 UNIFORM ALLOWANCE	2,077	1,945	2,195	1,349	3,300	3,300	3,300	3,300	0
531200 OFFICE SUPPLIES AND EXPENSE	74	281	109	383	500	500	500	500	0
532800 TRAINING AND INSERVICE	2,396	1,098	800	396	1,500	1,500	1,500	1,500	0
534700 FIELD SUPPLIES	442	639	563	414	1,500	1,500	3,400	3,500	2,000
TOTAL COURT SECURITY	384,669	399,887	407,594	245,446	638,143	638,143	545,613	620,664	-17,479

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
10020245 SHERIFF-SPECIAL TEAMS									
532800 TRAINING AND INSERVICE	5,781	2,945	6,571	1,549	5,000	5,000	5,000	5,000	0
534200 MEDICAL SUPPLIES	57	0	0	0	0	0	0	0	0
534700 FIELD SUPPLIES	36,321	15,646	18,819	-1,212	21,500	21,500	21,500	21,500	0
535100 VEHICLE FUEL / OIL	236	35	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	31	703	1,700	227	2,000	2,000	2,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	770	774	1,000	0	1,000	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	3,922	985	0	0	1,400	1,400	1,400	1,400	0
TOTAL SHERIFF-SPECIAL TEAMS	47,118	21,087	28,091	563	30,900	30,900	30,900	30,900	0
10020255 SHERIFF-PRISONER TRANSPORT									
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0	0	0	84,288	84,288
512100 WAGES-PART TIME	93,480	16,249	19,304	19,384	69,750	69,750	45,000	0	-69,750
514100 FICA & MEDICARE TAX	7,270	1,273	1,477	1,483	5,336	5,336	3,010	6,448	1,112
514600 WORKERS COMPENSATION	886	168	232	245	872	872	496	818	-54
520900 CONTRACTED SERVICES	0	0	9,541	0	11,561	11,561	0	0	-11,561
533500 MEALS AND LODGING	1,549	385	0	0	1,200	1,200	500	500	-700
534700 FIELD SUPPLIES	426	39	4,596	130	425	425	1,200	1,200	775
535100 VEHICLE FUEL / OIL	2,367	0	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,888	748	0	0	3,506	3,506	2,000	2,000	-1,506
551200 INSURANCE-VEHICLE LIABILITY	2,197	3,691	3,393	5,205	1,500	1,500	5,205	5,500	4,000
581900 CAPITAL OUTLAY	25,482	22,662	0	0	0	0	0	0	0
TOTAL SHERIFF-PRISONER TRANSPORT	137,545	45,215	38,541	26,447	94,150	94,150	57,411	100,754	6,604
10020293 DISABLED PARKING ENFORCEMENT									
526100 DISABLED PARKING ENFORCEMENT	509	195	0	0	0	0	0	0	0
TOTAL DISABLED PARKING ENFORCEMENT	509	195	0	0	0	0	0	0	0
10020294 BAR BUDDIES									
526100 BAR BUDDIES	10,000	5,000	0	0	0	0	0	0	0
TOTAL BAR BUDDIES	10,000	5,000	0	0	0	0	0	0	0
10020411 ANIMAL SHELTER									
526100 ANIMAL SHELTER	201,000	201,000	191,959	62,500	125,000	125,000	125,000	125,000	0
TOTAL ANIMAL SHELTER	201,000	201,000	191,959	62,500	125,000	125,000	125,000	125,000	0
TOTAL DEPARTMENT REVENUE	-14,933,436	-15,294,062	-15,804,807	-7,916,136	-16,288,518	-17,707,095	-17,906,085	-16,029,059	-1,678,036
TOTAL DEPARTMENT EXPENSE	14,949,537	15,348,625	15,418,136	7,366,348	16,288,518	17,707,095	17,005,589	16,029,059	-1,678,036

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2022
				Actual	Adopted	Budget		Amended To
					Budget			2023
-ADDITION TO / USE OF FUND BALANCE	16,101	54,563	-386,671	-549,787	0	0	-900,496	0

Public Works

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

FUNCTIONAL AREA MISSION STATEMENT

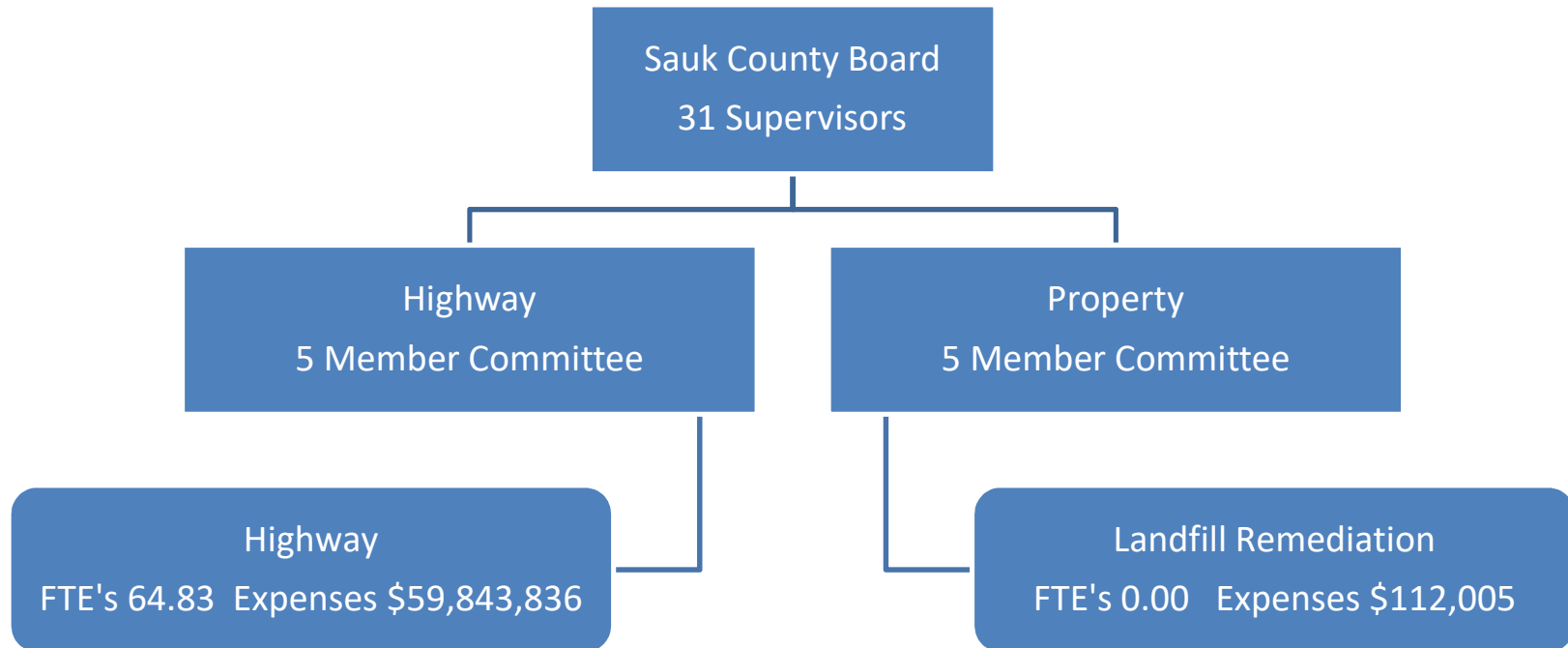
The continued enhancement of services and resources for efficient county public works operations.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Promote Safe Community
Encourages Economic Development

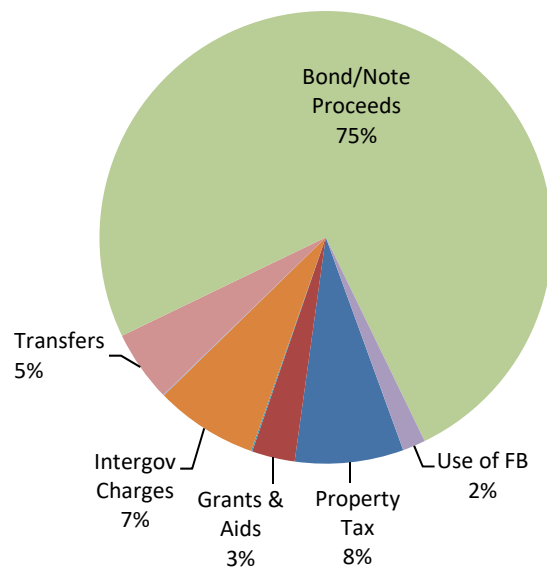


Public Works

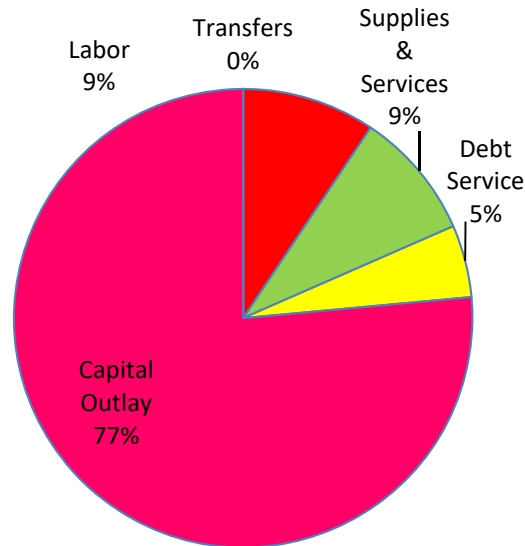
Significant Changes in the Public Works Function for 2023

- The 2023 Highway budget includes constructing and equipping two Highway facilities at an estimated cost of \$45,000,000. This will be funded by bond proceeds. Debt service payments will begin in 2023, \$3,058,047.
- 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.

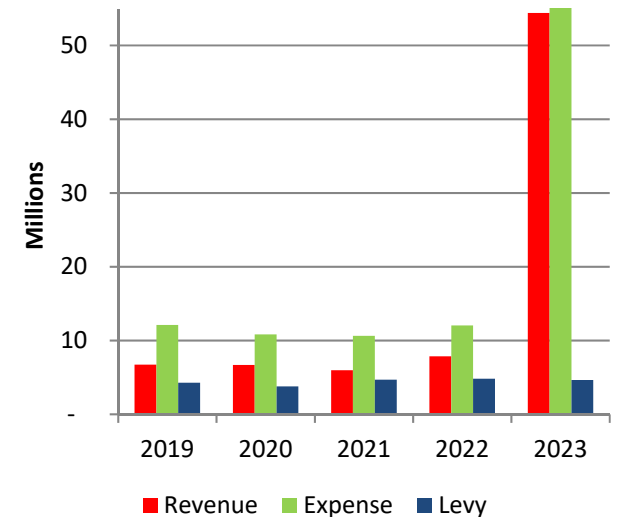
2023 Revenues by Category



2023 Expenses by Category



Revenue, Expense & Levy History



Highway

Department Vision - Where the department would ideally like to be

The Highway Department is committed to maintaining the current level of service it provides to the general public while reducing costs through improved efficiency and operating procedures.

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

We are a department entrusted with the development, maintenance, and safe operation of Sauk County's transportation system. We strive to satisfy the diverse mobility needs of all citizens while retaining a responsible concern for public safety and the environment.

Elements of Countywide Mission Fulfilled

Promote safe community
Encourage economic development

Specific Strategic Issues Addressed

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	Thorough daily routine maintenance checks on equipment reduce repair time and costs therefore our production on projects will be maximized and increase productivity.	Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.	12/31/2023
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.	12/31/2023
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.	5/31/2023
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.	12/31/2023
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.	8/31/2023
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.	10/1/2023
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.	12/31/2023
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.	12/31/2023

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	Wis Stat §82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,426		
			Operating Expenses	\$79,108		
			TOTAL EXPENSES	\$81,534		
County Highway (CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	Wis Stat §83.06	User Fees / Misc	\$6,000	24.12	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$513,721		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$519,721		
			Wages & Benefits	\$2,089,252		
			Operating Expenses	\$559,763		
			Transfer to General Fund	\$6,000		
			TOTAL EXPENSES	\$2,655,015		
COUNTY LEVY	\$2,135,294					
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	\$0	5.87	Cost of snow removal per centerline mile of road
			Grants	\$442,229		
			TOTAL REVENUES	\$442,229		
			Wages & Benefits	\$507,923		
			Operating Expenses	\$837,552		
			TOTAL EXPENSES	\$1,345,475		
COUNTY LEVY	\$903,246					
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	\$0	1.86	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	\$632,683		
			TOTAL REVENUES	\$632,683		
			Wages & Benefits	\$160,925		
			Operating Expenses	\$1,765,565		
			TOTAL EXPENSES	\$1,926,490		
COUNTY LEVY	\$1,293,807					
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	\$0	0.64	
			Grants	\$301,228		
			TOTAL REVENUES	\$301,228		
			Wages & Benefits	\$55,111		
			Operating Expenses	\$409,014		
			TOTAL EXPENSES	\$464,125		
COUNTY LEVY	\$162,897					

Highway

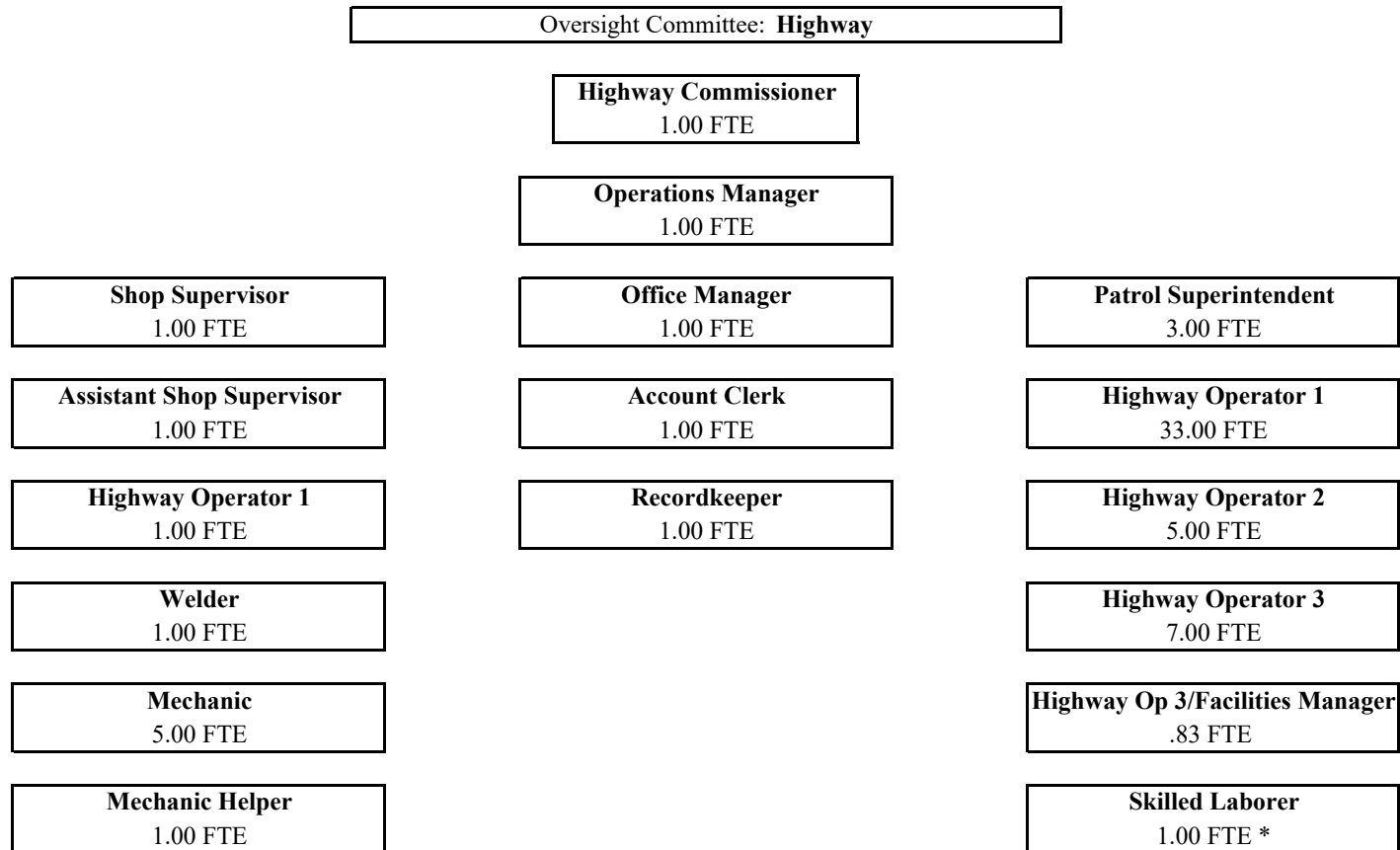
State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	Intergovernmental	\$2,689,735	23.06	
			Grants	\$0		
			TOTAL REVENUES	\$2,689,735		
			Wages & Benefits	\$2,014,478		
			Operating Expenses	\$675,257		
			TOTAL EXPENSES	\$2,689,735		
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	\$257,201	1.81	
			Grants	\$0		
			TOTAL REVENUES	\$257,201		
			Wages & Benefits	\$157,790		
			Operating Expenses	\$99,411		
			TOTAL EXPENSES	\$257,201		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$134,095	0.16	
			Grants	\$0		
			TOTAL REVENUES	\$134,095		
			Wages & Benefits	\$13,778		
			Operating Expenses	\$120,317		
			TOTAL EXPENSES	\$134,095		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,188,769	5.78	
			Grants	\$0		
			TOTAL REVENUES	\$1,188,769		
			Wages & Benefits	\$498,757		
			Operating Expenses	\$690,012		
			TOTAL EXPENSES	\$1,188,769		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$123,350	1.28	
			Grants	\$0		
			TOTAL REVENUES	\$123,350		
			Wages & Benefits	\$110,708		
			Operating Expenses	\$12,642		
			TOTAL EXPENSES	\$123,350		
Non-Government	Services/materials provided to non-government customers.		Intergovernmental	\$123,350	0.22	
			Grants	\$0		
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$19,289		
			Operating Expenses	\$711		
			TOTAL EXPENSES	\$20,000		
Outlay	Highway Buildings/Shops 2 Tri-Axle Trucks 2 Tri-Axle Truck Accessory Packages Tracked Skidsteer Loaders 5 Loaders 1 Excavator 1 Dozer 4 Quad Axle Patrol Trucks (Automatic) Stainless Steel Vbox Spreaders Patch Wagon	\$45,000,000 \$260,000 \$350,000 \$40,000 \$60,000 \$30,000 \$15,000 \$80,000 \$15,000 \$50,000	User Fees / Misc	\$20,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$19,289		
			Operating Expenses	\$711		
			TOTAL EXPENSES	\$20,000		
			COUNTY LEVY	\$0		
Bond			Sales Tax from Gen'l Fund for Debt Service	\$3,058,047		
			TOTAL REVENUES	\$3,058,047		
			Debt Service	\$0		
			TOTAL EXPENSES	\$3,058,047		
Totals			COUNTY LEVY	\$0	64.83	
			TOTAL REVENUES	\$55,267,058		
			TOTAL EXPENSES	\$59,843,836		
			COUNTY LEVY	\$4,576,778		

Highway

Output Measures - How much are we doing?				
Description		2021 Actual	2022 Estimate	2023 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .		34.20	31.00	18.00
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	618 miles	618 miles	618 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.		308.86	308.86	308.86
Tons of sand used for winter maintenance on County Highways.		5,746 tons	6,500 tons	6,500 tons
Tons of salt used for winter maintenance on County Highways.		2,570 tons	3,300 tons	3,600 tons
Number of winter / snow events.		25.00	27.00	28.00
Full-time equivalents funded by other entities.		26.00	26.00	26.00
Diesel fuel used annually.		123,511.00	127,082.00	127,082.00
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.		5.76%	6.00%	6.00%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)		4.21%	4.53%	4.42%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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.	11.07%	10.03%	5.80%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$209,726	\$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	80.74%	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)	41 miles	41 miles	41 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$8,776	\$8,137	\$7,962
(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.	\$5,047	\$6,475	\$5,504
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%	60.00%	69.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$3,435.40	\$3,561.48	\$3,919.09

Highway



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	1.50	0.50	0.00	0.83
FTE Balance	62.00	63.50	64.00	64.00	64.83

*Shared with Land Resources & Environment

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	4,221,207	3,768,101	4,651,181	4,582,529	4,582,529	4,576,778	(5,751)	-0.13%	Highway Building/Shop	45,000,000	0
Grants & Aids	1,635,500	2,655,686	1,815,690	2,634,042	2,620,900	1,846,702	(787,340)	-29.89%	2 Tri-Axle Trucks	260,000	0
User Fees	104,956	58,132	133,883	50,000	53,014	50,000	0	0.00%	2 Tri-Axle Truck Accessory Packages	350,000	0
Intergovernmental	4,648,687	3,873,517	3,993,137	4,257,829	4,257,829	4,406,309	148,480	3.49%	Tracked Skidsteer Loaders	40,000	0
Interest	193,099	47,136	3,649	6,000	6,000	6,000	0	0.00%	5 Loaders	60,000	0
Miscellaneous	28,310	0	5,000	0	3,794	0	0	0.00%	1 Excavator	30,000	0
Transfer from Other Funds	0	0	0	0	990,576	3,058,047	3,058,047	0.00%	1 Dozer	15,000	0
Bond Proceeds	0	0	0	38,000,000	0	45,000,000	7,000,000	18.42%	4 Quad Axle Trucks (Automatic)	80,000	0
Use of Fund Balance	1,114,664	337,139	0	880,000	0	900,000	20,000	2.27%	Stainless Steel Box Spreaders	15,000	0
									Patch Wagon	50,000	0
Total Revenues	11,946,423	10,739,711	10,602,540	50,410,400	12,514,642	59,843,836	9,433,436	18.71%			0
<u>Expenses</u>											
Labor	3,191,605	3,341,860	3,536,521	3,832,646	3,833,331	3,984,852	152,206	3.97%	2023 Total	45,900,000	0
Labor Benefits	1,466,234	1,380,176	1,150,552	1,638,369	1,638,397	1,645,587	7,218	0.44%			
Supplies & Services	7,095,485	5,970,539	5,822,118	6,053,385	5,052,406	5,249,350	(804,035)	-13.28%			
Capital Outlay	0	0	0	38,880,000	0	45,900,000	7,020,000	18.06%	2024	900,000	0
Principal Redemption	0	0	0	0	0	1,765,000	1,765,000	0.00%	2025	900,000	0
Interest Payments	0	0	0	0	990,576	1,293,047	1,293,047	0.00%	2026	880,000	0
Transfer to General Fund	193,099	47,136	3,649	6,000	6,000	6,000	0	0.00%	2027	900,000	0
Addition to Fund Balance	0		89,700	0	993,932	0	0	0.00%			
Total Expenses	11,946,423	10,739,711	10,602,540	50,410,400	12,514,642	59,843,836	9,433,436	18.71%			
Beginning of Year Fund Balance	16,376,108	15,261,444	14,924,305		15,014,005	16,007,937					
End of Year Fund Balance	15,261,444	14,924,305	15,014,005		16,007,937	15,107,937					

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.

2023 Highlights & Issues on the Horizon

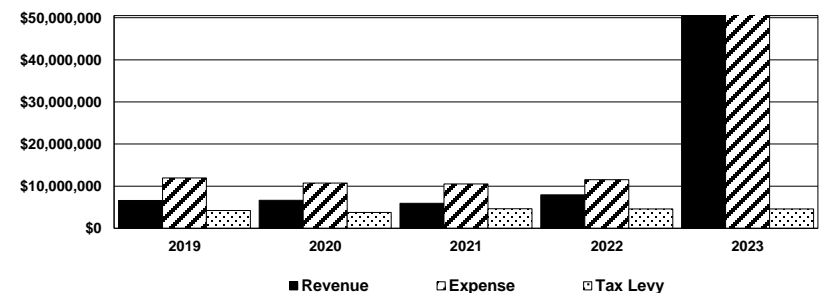
Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

The CHIP/MLS funds in 2023 will be reduced due to project timelines and available funding. This budget matches the State Funds with the County tax levy.

Bridge Aid funding increased this year by \$30,329 to \$81,534. This special purpose levy is exempt from levy limits.

Construction of the new Baraboo & Reedsburg Highway Facilities - Debt Service and Sales Tax Revenue for Bond Debt. Project was budgeted \$38 million in 2022, with a current estimated cost of \$50 million. The county bonded \$45 million for the project and assigned \$5 million from fund balance to complete the project in 2024.

Revenue, Expense and Tax Levy



Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
70030 HIGHWAY REVENUE									
411100 GENERAL PROPERTY TAXES	-4,221,207	-3,768,101	-4,651,181	-2,291,264	-4,582,529	-4,582,529	-4,582,529	-4,576,778	-5,751
422160 HO-CHUNK GAMING GRANT	-38,809	-24,259	-43,334	-32,379	-32,380	-32,380	-32,380	0	-32,380
424070 STATE FLOOD AIDS	0	-617,935	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	-50,679	0	0	0	0	0	0	0
435300 TRANSPORTATION AIDS / STATE	-1,403,822	-1,555,924	-1,574,764	-397,130	-1,601,662	-1,601,662	-1,588,520	-1,652,547	50,885
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-192,869	-406,888	-197,591	-6,882	-1,000,000	-1,000,000	-1,000,000	-194,155	-805,845
463100 HWY MAINT/CONST PRIVATE	-44,386	-17,436	-15,027	-5,541	-20,000	-20,000	-20,000	-20,000	0
472300 TRANSPORTATION-STHS MAINTENANC	-3,004,105	-2,706,689	-2,572,262	-1,723,445	-2,997,935	-2,997,935	-2,997,935	-3,094,190	96,255
472310 STATE PERF BASED MAINT REVENUE	-54,643	0	0	0	0	0	0	0	0
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,396,683	-1,053,581	-1,298,754	-650,106	-1,139,137	-1,139,137	-1,139,137	-1,188,769	49,632
474100 HWY MAINT/CONST-OTHER DEPT	-187,622	-113,247	-122,121	-69,653	-120,757	-120,757	-120,757	-123,350	2,593
481100 INTEREST ON INVESTMENTS	-193,099	-47,136	-3,649	-4,177	-6,000	-6,000	-6,000	-6,000	0
481190 INTEREST BOND PROCEEDS INVEST	0	0	0	-48,826	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-60,570	-40,696	-118,856	-27,804	-30,000	-30,000	-33,014	-30,000	0
486300 INSURANCE RECOVERIES	-28,310	0	-5,000	-3,794	0	0	-3,794	0	0
489011 COUNTY CONTRIB CAPITAL REVENUE	-5,633	0	0	0	0	0	0	0	0
491100 BOND PROCEEDS	0	0	0	0	-38,000,000	-38,000,000	0	-45,000,000	7,000,000
492100 TRANSFER FROM GENERAL FUND	0	0	0	-330,192	0	0	-990,576	-3,058,047	3,058,047
493010 FUND BALANCE APPLIED	0	0	0	0	-880,000	-880,000	0	-900,000	20,000
TOTAL HIGHWAY REVENUE	-10,831,759	-10,402,572	-10,602,539	-5,591,193	-50,410,400	-50,410,400	-12,514,642	-59,843,836	9,433,436
70030110 HIGHWAY ADMINISTRATION									
514100 FICA & MEDICARE TAX	264	300	528	350	402	402	430	403	1
514600 WORKERS COMPENSATION	2	3	6	3	4	4	4	3	-1
515800 PER DIEM COMMITTEE	3,450	3,984	7,887	4,869	5,250	5,250	5,935	5,250	0
526100 ADMINISTRATION	398,235	515,987	511,091	261,783	457,435	457,435	452,196	494,499	37,064
531800 MIS DEPARTMENT CHARGEBACKS	18,903	30,872	18,112	9,628	19,298	19,298	23,824	39,659	20,361
533200 MILEAGE	1,968	1,291	410	616	1,350	1,350	1,350	1,350	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	18	18	18	18	0
552100 OFFICIALS BONDS	23	26	23	23	25	25	25	25	0
TOTAL HIGHWAY ADMINISTRATION	422,845	552,463	538,058	277,272	483,782	483,782	483,782	541,207	57,425
70030303 LOCAL BRIDGE AIDS									
526100 LOCAL BRIDGE AIDS	80,741	92,506	132,511	51,205	51,205	51,205	51,205	81,534	30,329
TOTAL LOCAL BRIDGE AIDS	80,741	92,506	132,511	51,205	51,205	51,205	51,205	81,534	30,329
70030305 SUPERVISION									
526100 SUPERVISION	106,799	114,322	117,944	64,440	115,000	115,000	115,000	116,904	1,904

Fund: HIGHWAY	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
TOTAL SUPERVISION	106,799	114,322	117,944	64,440	115,000	115,000	115,000	116,904	1,904
70030306 RADIO EXPENSE									
526100 RADIO EXPENSE	2,634	22,080	211,065	0	5,000	5,000	5,000	5,000	0
TOTAL RADIO EXPENSE	2,634	22,080	211,065	0	5,000	5,000	5,000	5,000	0
70030307 GENERAL PUBLIC LIABILITY									
551700 INSURANCE-UMBRELLA	15,473	24,199	29,121	19,733	20,000	20,000	19,733	30,000	10,000
TOTAL GENERAL PUBLIC LIABILITY	15,473	24,199	29,121	19,733	20,000	20,000	19,733	30,000	10,000
70030308 EMPLOYEE TAXES AND BENEFITS									
513000 EMPLOYEE BENEFITS	192,021	35,674	-321,947	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	950	118	407	-350	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	49	0	9	0	0	0	0	0	0
514800 UNEMPLOYMENT	259	1,295	2,433	350	0	0	0	0	0
TOTAL EMPLOYEE TAXES AND BENEFITS	193,279	37,087	-319,097	0	0	0	0	0	0
70030310 HWY SHOP OPERATIONS									
526100 SHOP OPERATIONS	0	-12,566	-5,083	0	-38,595	-38,595	-38,595	-79,318	-40,723
531800 MIS DEPARTMENT CHARGEBACKS	0	12,566	5,083	0	19,298	19,298	19,298	39,659	20,361
TOTAL HWY SHOP OPERATIONS	0	0	0	0	-19,297	-19,297	-19,297	-39,659	-20,362
70030312 MACHINERY/EQUIPMENT OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	-292,027	31,986	147,848	-322,931	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	169,494	177,493	185,238	197,548	0	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	3,128	3,150	3,073	3,947	0	0	0	0	0
TOTAL MACHINERY/EQUIPMENT OPERATIONS	-119,404	212,628	336,160	-121,436	0	0	0	0	0
70030315 INSURANCE RECOVERY EXPENSE									
526100 INSURANCE RECOVERY EXPENSE	14,584	400	0	8,794	0	0	0	0	0
TOTAL INSURANCE RECOVERY EXPENSE	14,584	400	0	8,794	0	0	0	0	0
70030316 CAPITAL ASSET ACQUISITION									
581000 CAPITAL EQUIPMENT	0	0	0	0	880,000	880,000	0	900,000	20,000
582900 OTHER CAPITAL IMPROVEMENT	0	0	0	0	38,000,000	38,000,000	0	45,000,000	7,000,000
TOTAL CAPITAL ASSET ACQUISITION	0	0	0	0	38,880,000	38,880,000	0	45,900,000	7,020,000

Fund: HIGHWAY	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
70030318 HIGHWAY PAYROLL DEFAULT									
511100 SALARIES PERMANENT REGULAR	2,855,709	3,131,174	3,343,475	1,648,933	3,552,473	3,552,473	3,552,473	3,704,579	152,106
511200 SALARIES-PERMANENT-OVERTIME	313,290	183,236	171,047	93,094	259,069	259,069	259,069	258,867	-202
511900 LONGEVITY-FULL TIME	14,746	13,704	14,112	0	15,854	15,854	15,854	16,156	302
512100 WAGES-PART TIME	3,860	8,871	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	550	891	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	230,605	242,214	255,953	125,110	292,796	292,796	292,796	304,440	11,644
514200 RETIREMENT-COUNTY SHARE	202,955	224,770	237,099	112,949	248,781	248,781	248,781	270,613	21,832
514400 HEALTH INSURANCE COUNTY SHARE	787,415	809,950	898,172	518,887	1,023,488	1,023,488	1,023,488	1,008,245	-15,243
514500 LIFE INSURANCE COUNTY SHARE	1,177	1,173	1,482	942	1,550	1,550	1,550	1,780	230
514600 WORKERS COMPENSATION	50,537	64,679	76,409	34,261	71,348	71,348	71,348	60,103	-11,245
519600 PAYROLL DEFAULT OFFSET	-4,463,297	-4,685,658	-5,001,445	-2,535,737	-5,465,359	-5,465,359	-5,467,025	-5,624,781	-159,422
524000 MISCELLANEOUS EXPENSES	2,343	4,714	3,137	1,438	0	0	1,478	0	0
533200 MILEAGE	0	22	160	0	0	0	0	0	0
533500 MEALS AND LODGING	111	260	400	124	0	0	189	0	0
TOTAL HIGHWAY PAYROLL DEFAULT	0	0	0	0	0	0	1	2	2
70030320 CTHS ROUTINE MAINTENANCE									
526100 CTHS ROUTINE MAINTENANCE	2,509,869	2,625,946	2,710,644	986,691	2,713,334	2,713,334	2,512,234	2,456,872	-256,462
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	1,100	0	0	1,100	0	0
TOTAL CTHS ROUTINE MAINTENANCE	2,509,869	2,625,946	2,710,644	987,791	2,713,334	2,713,334	2,513,334	2,456,872	-256,462
70030321 CTHS SNOW/ICE CONTROL									
526100 CTHS SNOW/ICE CONTROL	1,394,446	867,930	1,061,058	828,351	1,100,000	1,100,000	1,100,000	1,210,450	110,450
TOTAL CTHS SNOW/ICE CONTROL	1,394,446	867,930	1,061,058	828,351	1,100,000	1,100,000	1,100,000	1,210,450	110,450
70030322 CTHS ROAD CONSTRUCTION									
526100 CTHS ROAD CONSTRUCTION	2,053,424	2,338,696	1,558,865	223,946	2,800,000	2,800,000	2,000,000	1,764,027	-1,035,973
TOTAL CTHS ROAD CONSTRUCTION	2,053,424	2,338,696	1,558,865	223,946	2,800,000	2,800,000	2,000,000	1,764,027	-1,035,973
70030323 CTHS BRIDGE CONSTRUCTION									
526100 CTHS BRIDGE CONSTRUCTION	598,063	153,091	364,144	38,415	100,000	100,000	100,000	450,000	350,000
TOTAL CTHS BRIDGE CONSTRUCTION	598,063	153,091	364,144	38,415	100,000	100,000	100,000	450,000	350,000
70030325 STHS MAINTENANCE									
526100 STHS MAINTENANCE	2,414,857	2,136,483	2,022,504	1,245,288	2,524,760	2,524,760	2,524,760	2,524,760	0
TOTAL STHS MAINTENANCE	2,414,857	2,136,483	2,022,504	1,245,288	2,524,760	2,524,760	2,524,760	2,524,760	0

Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100 STHS ROAD/BRIDGE CONSTRUCTION	261,128	164,000	160,023	120,950	226,956	226,956	226,956	226,760	-196
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	261,128	164,000	160,023	120,950	226,956	226,956	226,956	226,760	-196
70030327 STHS OTHER SERVICES									
526100 STHS OTHER SERVICES	155,107	166,479	150,290	40,166	123,766	123,766	123,766	179,813	56,047
TOTAL STHS OTHER SERVICES	155,107	166,479	150,290	40,166	123,766	123,766	123,766	179,813	56,047
70030329 STATE PERF BASED MAINT EXPENSE									
526100 APPROPRIATION	20,806	0	0	0	0	0	0	0	0
TOTAL STATE PERF BASED MAINT EXPENSE	20,806	0	0	0	0	0	0	0	0
70030330 OTHER LOCAL GOVERNMENT ROADS									
526100 OTHER LOCAL GOVERNMENT ROADS	1,396,683	1,053,581	1,298,754	638,568	1,139,137	1,139,137	1,139,137	1,188,769	49,632
TOTAL OTHER LOCAL GOVERNMENT ROADS	1,396,683	1,053,581	1,298,754	638,568	1,139,137	1,139,137	1,139,137	1,188,769	49,632
70030331 LOCAL DEPARTMENTS									
526100 LOCAL DEPARTMENTS	187,622	113,247	122,121	67,514	120,757	120,757	120,757	123,350	2,593
TOTAL LOCAL DEPARTMENTS	187,622	113,247	122,121	67,514	120,757	120,757	120,757	123,350	2,593
70030332 NON-GOVERNMENTAL CUSTOMERS									
524000 MISCELLANEOUS EXPENSES	-18	0	0	0	0	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	44,386	17,436	15,027	5,541	20,000	20,000	20,000	20,000	0
TOTAL NON-GOVERNMENTAL CUSTOMERS	44,367	17,436	15,027	5,541	20,000	20,000	20,000	20,000	0
70030800 DEBT SERVICE									
561000 PRINCIPAL REDEMPTION	0	0	0	0	0	0	0	1,765,000	1,765,000
562000 INTEREST EXPENSE	0	0	0	340,913	0	0	1,022,740	1,335,932	1,335,932
563000 DEBT ISSUANCE COSTS	0	0	0	295,780	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	0	0	0	-10,721	0	0	-32,164	-42,885	-42,885
TOTAL DEBT SERVICE	0	0	0	625,972	0	0	990,576	3,058,047	3,058,047
70030900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	193,099	47,136	3,649	4,177	6,000	6,000	6,000	6,000	0
TOTAL TRANSFERS TO OTHER FUNDS	193,099	47,136	3,649	4,177	6,000	6,000	6,000	6,000	0
TOTAL DEPARTMENT REVENUE	-10,831,759	-10,402,572	-10,602,539	-5,591,193	-50,410,400	-50,410,400	-12,514,642	-59,843,836	9,433,436

Fund: HIGHWAY	2019	2020	2021	2022	2022	2022	2022		\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023	2022 Amended To 2023
TOTAL DEPARTMENT EXPENSE	11,946,423	10,739,711	10,512,839	5,126,686	50,410,400	50,410,400	11,520,710	59,843,836	9,433,436
-ADDITION TO / USE OF FUND BALANCE	1,114,664	337,139	-89,700	-464,507	0	0	-993,932	0	

Landfill Remediation

Department Vision - Where the department would ideally like to be
Manage and maintain the resources and responsibilities for the long-term care, restoration and management of the areas degraded by former landfill operations.

Department Mission - Major reasons for the department's existence and purpose in County government
Assure facilities and grounds are properly maintained, that appropriate testing and management continues, maintain the methane management system in good working order and manage expensed to minimize potential future impact of the long term care of the site on the tax levy.

Elements of Countywide Mission Fulfilled
Promote safe community Stewardship of natural resources

Specific Strategic Issues Addressed
Protect air, water, land

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain compliance with required Federal and State monitoring.	No notices of noncompliance are received	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2023
Provide adequate funding for perpetual care of the landfill sites.	Need for tax levy is minimal or none	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2023
Assure that residents in the area of the former landfill operations have a safe drinking water supply.	Water samples from neighboring wells are within safe limits	Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	3/31/2023

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$10,000	-	
			Use of Fund Balance	\$31,260		
			Grants	\$0		
			TOTAL REVENUES	\$41,260		
			Wages & Benefits	\$0		
			Operating Expenses	\$41,260		
			TOTAL EXPENSES	\$41,260		
			COUNTY LEVY	\$0		
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$15,000	-	
			Use of Fund Balance	\$55,745		
			Grants	\$0		
			TOTAL REVENUES	\$70,745		
			Wages & Benefits	\$0		
			Operating Expenses	\$70,745		
			TOTAL EXPENSES	\$70,745		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$112,005	-	
			TOTAL EXPENSES	\$112,005		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Gallons of leachate removed from landfill	182,534	186,240	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?	2021 Actual	2022 Estimate	2023 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	Methane levels are safe since the methane is being processed correctly	85% Runtime	85% Runtime	85% Runtime
Positive Inspection report - issues with cover are addressed	Landfill is safe	Positive Report	Anticipate Positive report	Anticipate Positive report

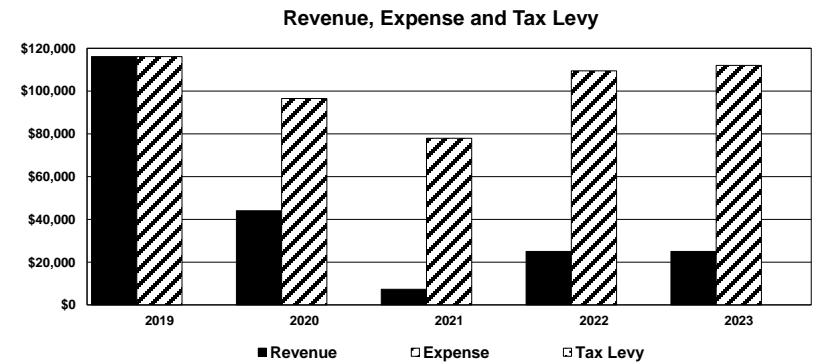
	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
Interest	116,108	43,998	7,273	25,000	25,000	25,000	0	0.00%	None	0	0
Use of Fund Balance	0	52,560	70,631	85,969	84,485	87,005	1,036	1.21%		0	0
Total Revenues	116,108	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2023 Total	0	0
<u>Expenses</u>											
Supplies & Services	93,866	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2024	0	0
Addition to Fund Balance	22,241	0	0	0	0	0	0	0.00%	2025	0	0
Total Expenses	116,108	96,558	77,904	110,969	109,485	112,005	1,036	0.93%	2026	0	0
									2027	0	0
Beginning of Year Fund Balance	4,872,748	4,894,989	4,842,429		4,771,798	4,687,313					
End of Year Fund Balance	4,894,989	4,842,429	4,771,798		4,687,313	4,600,308					

2023 Highlights & Issues on the Horizon

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; after its closure in 2007; 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.

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in April of 2022, and as of December 31, 2021 was estimated at \$1,821,126. This estimate is updated periodically.



Fund: LANDFILL REMEDIATION									\$ Change
Department: SOLID WASTE SITE	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
25060 LANDFILL REMEDIATION REVENUE									
481160 INTEREST LANDFILL REMEDIATION	-72,789	-34,677	-6,191	-2,747	-10,000	-10,000	-10,000	-10,000	0
481400 INTEREST ON LNG TRM CR INVEST	-43,318	-9,322	-1,082	-3,285	-15,000	-15,000	-15,000	-15,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-85,969	-85,969	0	-87,005	1,036
TOTAL LANDFILL REMEDIATION REVENUE	-116,108	-43,998	-7,273	-6,032	-110,969	-110,969	-25,000	-112,005	1,036
25060372 LANDFILL REMEDIATION OLD									
520900 CONTRACTED SERVICES	14,209	14,072	20,623	8,176	23,000	23,000	23,000	23,000	0
522900 UTILITIES	1,306	1,324	1,252	683	2,500	2,500	2,000	2,000	-500
523100 GROUNDWATER MONITORING	10,929	16,687	4,349	4,824	14,000	14,000	14,000	14,000	0
530500 LICENSES AND PERMITS	115	115	115	0	115	115	115	115	0
535000 REPAIRS AND MAINTENANCE	0	1	59	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	117	120	131	135	126	126	135	145	19
TOTAL LANDFILL REMEDIATION OLD	26,675	32,318	26,530	13,818	41,741	41,741	41,250	41,260	-481
25060373 LANDFILL REMEDIATION NEW									
520900 CONTRACTED SERVICES	41,294	41,478	33,242	16,370	42,000	42,000	42,000	44,000	2,000
522100 WATER TREATMENT/TESTING	2,037	1,907	1,546	713	2,100	2,100	2,100	2,100	0
522900 UTILITIES	1,304	1,324	1,252	706	2,500	2,500	2,000	2,000	-500
523100 GROUNDWATER MONITORING	20,297	19,033	14,655	4,824	20,000	20,000	20,000	20,500	500
535000 REPAIRS AND MAINTENANCE	2,142	379	549	57	2,500	2,500	2,000	2,000	-500
551000 INSURANCE	117	120	131	135	128	128	135	145	17
TOTAL LANDFILL REMEDIATION NEW	67,191	64,240	51,374	22,805	69,228	69,228	68,235	70,745	1,517
TOTAL DEPARTMENT REVENUE	-116,108	-43,998	-7,273	-6,032	-110,969	-110,969	-25,000	-112,005	1,036
TOTAL DEPARTMENT EXPENSE	93,866	96,558	77,904	36,622	110,969	110,969	109,485	112,005	1,036
-ADDITION TO / USE OF FUND BALANCE	-22,241	52,559	70,631	30,591	0	0	84,485	0	

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

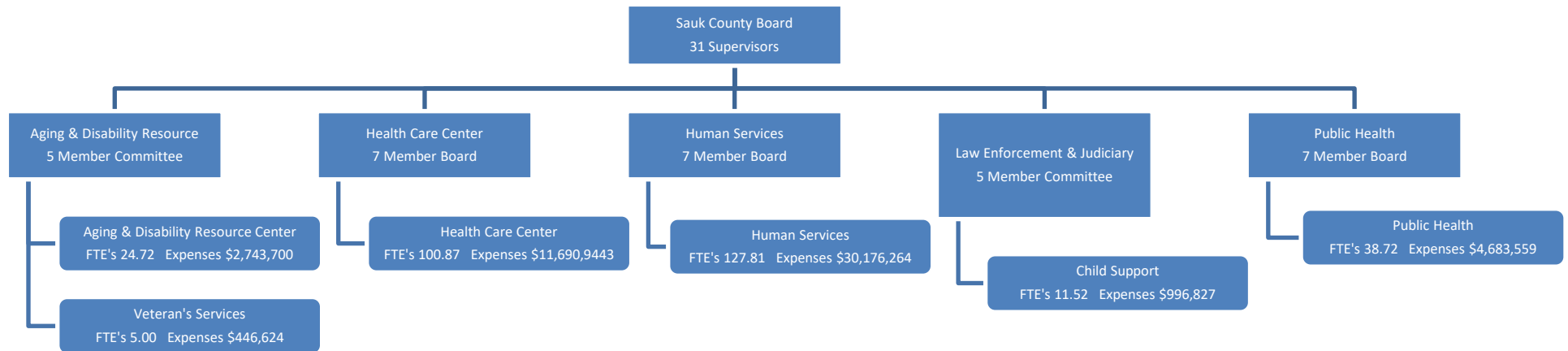
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments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

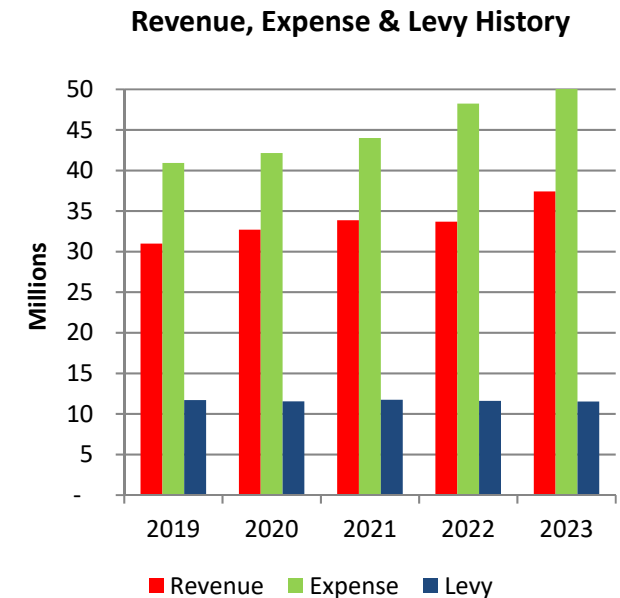
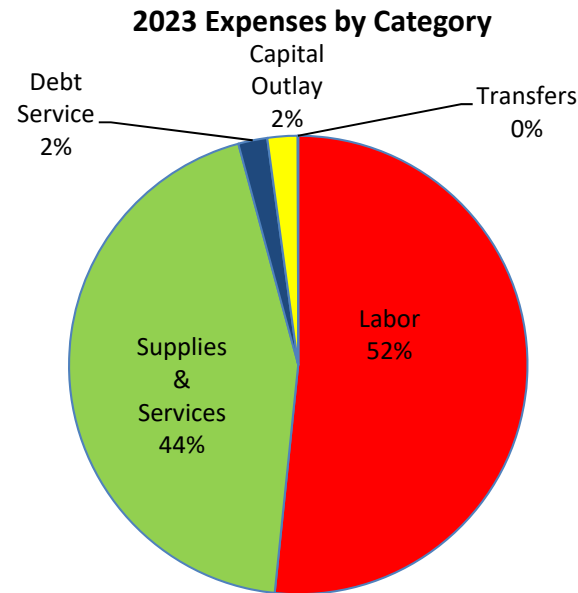
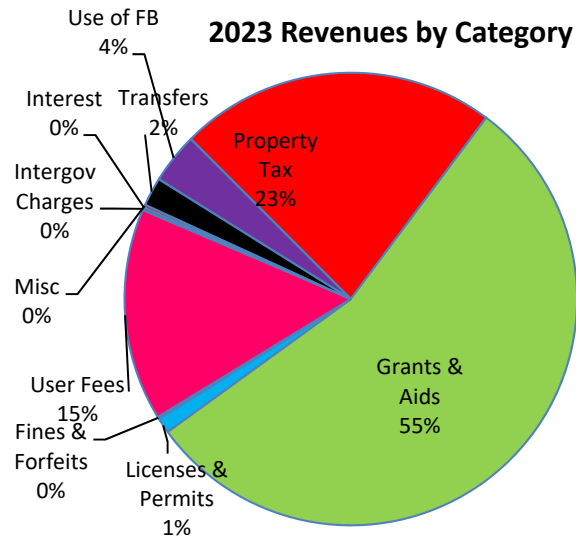
Fiscally responsible / essential services
 Promote safe community
 Encourages economic development
 Development of cultural, social, and community values that enhance human dignity
 Stewardship of natural resources



Health & Human Services

Significant Changes in the Health & Human Services Function for 2023

- The Aging & Disability Resource Center (ADRC) will be a stand-alone agency, separating from the regional office. Regional revenues will decrease approximately \$70,000, offset by an increase in levy of \$24,000.
- The Health Care Center continues to implement efficiencies in staffing, as well as recognize the severe difficulties in recruiting and retaining nursing staff at all levels, reducing budgeted full-time equivalents by 22.04 from 2022 to 2023. Decreases related to these position reductions total \$714,500. Due to staffing resident census is budgeted at 52 compared to 82 bed capacity.
- Human Services increased staffing by 5.77 full-time equivalents due staff reorganization, increased need for children services case workers resulting from state mandated elimination of wait list and service contract ending resulting in hiring contracted staff as county employees. Positions are partially grant funded, resulting in increased levy \$64,910.
- Justice, Diversion and Support Department, previously in General Government Administration was merged into the Human Services Department to make best use of resources for the populations served.
- To better manage programs for optimal health and well-being of Sauk County, Environment Health and Women, Infants & Children departments were combined into the Public Health Department.



Aging & Disability Resource Center

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

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

Health and Human Services - Comprehensive community services

Justice & Public Safety - Emergency response and preparedness

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The ADRC will review and enhance services through consumer comments and suggestions.	Review monthly at Staff meeting to determine how best to meet reasonable suggestions.	1. A comment box will be placed in the reception area of our new offices on the second floor. 2. Comments will be reviewed at staff meetings with staff designing new procedures or programs.	12/31/2023
The ADRC will become an independent stand alone ADRC within Sauk County	The ADRC will begin a transition list in 2022 and review monthly in 2023 with all Social Workers and staff paid out of ADRC budget.	1. The ADRC will have all public materials reflect ADRC of Sauk County. 2. Staff will determine training needs, and if appropriate incorporate other County Social Workers. 3. Staff will prepare monthly billings and staff time for the state, rather than going through a regional ADRC.	12/31/2023
The ADRC will work to ensure Sauk County becomes a Dementia Friendly County	The number of individuals trained will be reviewed quarterly on reports to the Oversight committee	1. The Dementia Care Specialist will review his annual goals to determine immediate agencies & businesses to train. 2. The DCS will train the Sauk County Board of Supervisors and the Department Heads.	12/31/2023

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 BUDGET		FTE's	Key Outcome Indicator(s)
Aging & Disability Specialist	This program supports older adults and adults with disabilities in facing the complicated array of challenges, choices and decisions by assessing their needs, identifying the most appropriate services to meet their needs, and acting as a vital link between the consumer and service providers to ensure their needs are met. The services provided include 1) short-term care coordination (less than 30 days), 2) transitional and planning services for young adults with disabilities as they leave the school and children's long-term support systems and enter the adult long-term care system, 3) public education and outreach to older adults and adults with disabilities who are isolated, 4) community agencies and services providers in order to promote the use of the ADRC, 5) long-term care options counseling, 6) consultation to individuals seeking admission to substitute care settings and 7) screening for and assistance with enrollment in the adult long-term care system.	ADRC Contract	User Fees / Misc.	\$150	7.47	Number served and satisfaction surveys.
			Grants	\$685,000		
			Use of Fund Balance	\$46,500		
			TOTAL REVENUES	\$731,650		
			Wages & Benefits	\$756,267		
			Operating Expenses	\$52,155		
			TOTAL EXPENSES	\$808,422		
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	COUNTY LEVY	\$76,772	5.95	Number of people served and survey results
			User Fees / Misc.	\$260,250		
			Grants	\$269,256		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$529,506		
			Wages & Benefits	\$326,927		
			Operating Expenses	\$194,805		
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.	42 USC 3025 Wis Stat 46.82	TOTAL EXPENSES	\$521,732	2.58	Satisfaction survey
			COUNTY LEVY	(\$7,775)		
			User Fees / Misc.	\$22,000		
			Grants	\$114,162		
			Use of Carryforward	\$1,000		
			TOTAL REVENUES	\$137,162		
			Wages & Benefits	\$138,720		
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	Operating Expenses	\$94,348	3.26	Satisfaction survey
			TOTAL EXPENSES	\$233,068		
			COUNTY LEVY	\$95,906		
			User Fees / Misc.	\$145,000		
			Grants	\$213,862		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$358,862		
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	Wages & Benefits	\$172,354	0.80	Goals of aging plan met
			Operating Expenses	\$293,545		
			TOTAL EXPENSES	\$465,899		
			COUNTY LEVY	\$107,037		
			User Fees / Misc.	\$0		
			Grants	\$61,722		
			TOTAL REVENUES	\$61,722		
			Wages & Benefits	\$61,334		
			Operating Expenses	\$9,516		
			TOTAL EXPENSES	\$70,850		
			COUNTY LEVY	\$9,128		

Aging & Disability Resource Center

Elder Benefits Specialist	Free advocacy and assistance are provided to senior adults age 60 or older who live in Sauk County. Elder Benefit Specialists assist with issues related to public and private benefits to which they are entitled due to age, disability, or financial factors. Elder Benefit Specialists provide information and assistance on a broad range of public benefit programs, including Medicare, Medicaid, Social Security retirement, Supplemental Security Income, Food Share, and Senior Care. They provide information on program eligibility criteria, assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	42 USC 3025 Wis Stat 46.81	User Fees / Misc.	\$250	2.05	Survey results
			Grants	\$81,809		
			TOTAL REVENUES	\$82,059		
			Wages & Benefits	\$233,373		
			Operating Expenses	\$10,361		
			TOTAL EXPENSES	\$243,734		
			COUNTY LEVY	\$161,675		
Disability Benefits Specialist	This program provides adults age 18-60 with disabilities advocacy, benefits counseling and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC Contract	User Fees / Misc.	\$100	2.10	Survey results
			Grants	\$200,000		
			TOTAL REVENUES	\$200,100		
			Wages & Benefits	\$243,464		
			Operating Expenses	\$14,540		
			TOTAL EXPENSES	\$258,004		
			COUNTY LEVY	\$57,904		
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	User Fees / Misc.	\$100	0.40	Survey results
			Grants	\$41,335		
			TOTAL REVENUES	\$41,435		
			Wages & Benefits	\$37,003		
			Operating Expenses	\$8,415		
			TOTAL EXPENSES	\$45,418		
			COUNTY LEVY	\$3,983		
Prevention	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies that may assist with early intervention activities. Through evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes that are proven to prevent the onset of or manage existing chronic conditions and their symptoms, thus reducing the need for more expensive long-term care. Programs include "Stepping On" (fall prevention) and "Powerful Tools for Caregivers", and "Boost Your Brain and Memory".	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$150	0.10	Number of recipients of program and survey results
			Grants	\$9,705		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$9,855		
			Wages & Benefits	\$7,226		
			Operating Expenses	\$3,948		
			TOTAL EXPENSES	\$11,174		
COUNTY LEVY	\$1,319					
Outlay	Minibus - Side load lift		Grants	\$68,320		
			Transfer from General Fund	\$0		
			Use of Fund Balance	\$17,080		
			TOTAL REVENUES	\$85,400		
			Operating Expenses	\$85,400		
			TOTAL EXPENSES	\$85,400		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$2,237,751	24.71	
			TOTAL EXPENSES	\$2,743,700		
			COUNTY LEVY	\$505,949		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	20,719	12,000	13,000
Disability Benefit Specialist Program - Total Cases Served	634	700	700
Elderly Benefit Specialist Program - Total cases Served	3,726	3,200	3,300
Information & Assistance Program - Total Contacts/unduplicated clients	11,847/3,999	15,000/10,000	13,000/4,000*
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	29	30	30
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	47	300	350
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	540	400	450
Nutrition Programs - Total Congregate Meals	119	2,000	4,000
Nutrition Programs - Total Home Delivery Meals	50,409	43,000	45,000
Nutrition Programs - Total Home Delivery Breakfast Meals	12,310	10,000	12,000
Prevention Program - Total Classes Held / Unduplicated Participants	3/22	3/20	3/25
Transportation Programs - Total Miles	218,814	250,000	250,000
Functional Screens completed	249	200	250
Volunteer hours	9,881	9,000	8,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	These are federal and state funds to individuals residing in Sauk County. Long Term Care enrollments are less than 10% of clients. This means that Medicaid paid Long Term Care costs are contained.	\$1,078,479	\$1,000,000	\$1,500,500
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$10,605,196	\$8,000,000	\$9,600,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$253,540	\$240,000	\$250,000
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	98.4%	99.0%	99.0%
Elder benefits specialist survey results		100.0%	99.5%	99.5%
Disability benefits specialist survey results		100.0%	97.0%	97.0%
Information & Assistance specialist survey results		99.7%	99.0%	99.0%

Aging & Disability Resource Center

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

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

Volunteer Coordinator 1.00 FTE	Aging & Disability Specialist 5.77 FTE	Nutrition & Prevention Specialist 1.00 FTE	Transportation Coordinator 1.00 FTE
Aging Programs Coordinator 1.00 FTE	Aging Benefits Paraprofessional 2.00 FTE	Meals Coordinator 0.66 FTE	Van Driver 3.06 FTE
Accounting Assistant 1.00 FTE	Disability Benefits Specialist 2.00 FTE	Dining Center Coordinator 2.40 FTE	Transportation Assistant 0.74 FTE
Administrative Support 1.00 FTE	Dementia Care Specialist 0.50 FTE	Nutrition Assistant LTE 0.59 FTE	

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	2.49	-0.08	0.34	0.50	0.41
FTE Balance	23.55	23.47	23.81	24.31	24.72

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	581,970	379,109	624,427	582,014	582,014	505,949	(76,065)	-13.07%	Vehicles	85,400	0
Grants & Aids	1,645,031	1,765,694	1,814,253	1,590,971	1,791,310	1,745,171	154,200	9.69%			
User Fees	325,116	275,416	252,972	288,750	318,750	339,500	50,750	17.58%	2023 Total	85,400	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Donations	91,509	96,627	96,503	90,250	80,750	88,500	(1,750)	-1.94%			
Interest	90	81	39	0	40	0	0	0.00%	2024	85,000	0
Miscellaneous	77	2,584	5,232	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	0	0	0	296,600	0	64,580	(232,020)	-78.23%	2026	65,000	0
									2027	50,000	0
Total Revenues	2,643,793	2,519,511	2,793,426	2,848,585	2,772,864	2,743,700	(104,885)	-3.68%			
<u>Expenses</u>											
Labor	1,170,050	1,275,179	1,291,567	1,417,328	1,342,207	1,468,907	51,579	3.64%			
Labor Benefits	386,973	463,305	457,269	550,993	500,374	507,760	(43,233)	-7.85%			
Supplies & Services	731,810	640,496	609,572	708,069	700,444	681,633	(26,436)	-3.73%			
Capital Outlay	102,368	36,340	52,376	172,195	147,203	85,400	(86,795)	-50.41%			
Addition to Fund Balance	252,592	104,191	382,642	0	82,636	0	0	0.00%			
Total Expenses	2,643,793	2,519,511	2,793,426	2,848,585	2,772,864	2,743,700	(104,885)	-3.68%			
Beginning of Year Fund Balance	686,788	939,380	1,043,571		1,426,213	1,508,849					
End of Year Fund Balance	939,380	1,043,571	1,426,213		1,508,849	1,444,269					

2023 Highlights & Issues on the Horizon

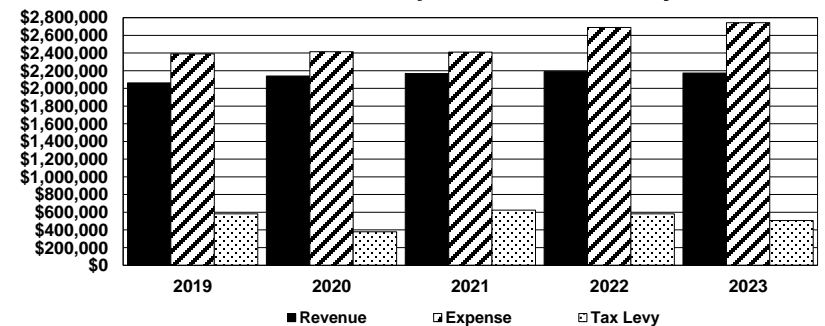
As of 2023, the ADRC of Sauk County will be a stand alone agency. Due to leaving the regional ADRC, Sauk County revenues will decrease by \$70,259, offset by an increase in levy \$23,769 and using \$46,500 from fund balance for the cost of wages and benefits for ADRC staff.

The ADRC will purchase a new salad bar for the Sauk City Dining Center for \$1,000 of carryforward balance.

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 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.

Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
20054 AGING & DISABILITY RESRCE REV									
411100 GENERAL PROPERTY TAXES	-581,970	-379,109	-624,427	-291,007	-582,014	-582,014	-582,014	-505,949	-76,065
422160 HO-CHUNK GAMING GRANT	0	0	0	-15,500	-15,500	-15,500	-15,500	-15,500	0
424180 SPECIAL GRANT	0	-2,250	-1,985	0	0	0	0	0	0
424182 MIPPA	-4,245	-4,330	-4,042	-2,072	0	0	-4,800	0	0
424296 ROUTES TO RECOVERY COVID	0	-2,355	0	0	0	0	0	0	0
424502 AGING & DISABIL RESOURCE CENTE	-637,970	-717,039	-692,815	-216,434	-945,919	-945,919	-945,900	-685,000	-260,919
424503 ADRC REGIONAL LIVING WELL GRNT	0	0	-12,990	-7,538	0	0	-20,000	0	0
424504 ADRC REGIONAL FUNDS DBS	-154,275	-218,563	-200,574	-78,114	0	0	-110,000	-200,000	200,000
425590 IIIB REVENUE CONTROL	-60,405	-37,314	-116,412	-12,873	-63,248	-63,248	-63,000	-61,722	-1,526
425630 IIID SUPP HOME CARE	-5,130	-462	-6,721	-1,243	-4,997	-4,997	-5,000	-9,705	4,708
425642 ELDERLY BENFIT SPEC-OCI REV	-2,351	0	0	0	0	0	-564	0	0
425644 ELDERLY BNFT SPEC-MA REV	-1,694	0	0	0	0	0	0	0	0
425645 ADRC REGION ELDER BEN SPEC	-171,870	-86,508	-81,082	-28,158	0	0	-60,000	0	0
425650 STATE BENEFIT SPECIALIST	-22,856	0	0	0	0	0	0	-28,000	28,000
425651 STATE BENEFIT SPEC-FED MTCH	-18,811	0	0	0	0	0	0	-45,000	45,000
425655 STATE HLTH INS ASST PROGRAM	-3,829	0	-7,751	-1,143	-4,500	-4,500	-4,500	-4,228	-272
425665 IIIC-1,IIIC-2 STIMULUS	-5,690	-45,691	-92,270	-845	0	0	-1,325	0	0
425700 IIIC-1 CONGREGATE NUTRITION	-112,570	-42,379	-10	0	-154,000	-154,000	-75,000	-114,162	-39,838
425750 NSIP CONG NUTRITION	0	-22,649	-19,968	0	-33,000	-33,000	-34,968	-35,000	2,000
425760 STATE PHARM ASST PROG	0	0	0	-1,773	-4,330	-4,330	-4,330	-4,581	251
425762 STATE PHARM ASST-FED MTCH	0	0	0	-365	0	0	-500	0	0
425820 IIIC-2 HOME DELIVERED MEALS	-96,538	-306,637	-249,399	-48,484	-49,000	-49,000	-110,000	-155,862	106,862
425850 NSIP HOME DEL MEALS	-36,184	-15,602	-7,242	-30,444	0	0	-34,968	0	0
425860 SCSP HOME DEL TRANSPORT	-1,897	-7,587	0	-7,587	-8,000	-8,000	-7,587	-7,500	-500
425880 III-E PROGRAM REVENUES	-34,487	-13,687	-42,908	-3,731	-30,136	-30,136	-27,000	-41,335	11,199
425950 TRANSPORTATION GRANT	-169,686	-180,977	-180,027	-176,756	-180,141	-180,141	-176,756	-176,756	-3,385
425953 VETS TRANSPORTATION GRANT	0	-1,816	-2,405	0	-1,200	-1,200	-2,405	-2,500	1,300
425954 NEW FREEDOM TRANSPORT GRANT	0	0	0	0	-45,000	-45,000	0	0	-45,000
425955 53.10 TRANSPORTATION GRANT	-100,228	-57,799	-95,652	0	0	0	-35,157	-158,320	158,320
425958 STEPPING ON (W INST HEALTH AG)	-4,315	-2,050	0	-40	0	0	-50	0	0
425959 DEMENTIA CARE	0	0	0	-6,939	-52,000	-52,000	-52,000	0	-52,000
455640 FAMILY CARE NUTRITION	-76,481	-76,966	-67,622	-19,682	-80,000	-80,000	-60,000	-80,000	0
455641 FAMILY CARE TRANSPORTATION	-170,005	-150,665	-132,110	-103,337	-150,000	-150,000	-200,000	-200,000	50,000
466210 CAFE CONNECTIONS REVENUE	-59	-33	0	0	0	0	0	0	0
466300 HOME DELIVERED REVENUE	0	0	0	-20	0	0	0	0	0
466310 BUS FARES-SHOPPING/GROCERY	-1,213	-614	-360	-192	-500	-500	-500	-1,000	500
466320 FUN DAY TRAVELS	-2,938	-338	-214	-95	-750	-750	-750	-1,000	250
466330 TAXI SUBSIDY FEES	-27,930	-16,801	-16,377	-9,430	-17,500	-17,500	-17,500	-17,500	0
466350 VOLUNTEER DRIVER REVENUE	-46,477	-29,939	-36,290	-15,390	-40,000	-40,000	-40,000	-40,000	0
466351 VOLUNTEER DRIVER REV VETERANS	-72	-95	0	0	0	0	0	0	0

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023
20054 AGING & DISABILITY RESRCE REV									
481100 INTEREST ON INVESTMENTS	-90	-81	-39	-20	0	0	-40	0	0
483600 SALE OF COUNTY OWNED PROPERTY	-18	-2,551	-5,232	0	0	0	0	0	0
485090 DONATIONS - TAX PREP	-276	0	0	0	0	0	0	0	0
485120 DONATIONS ADDLIFE TODAY!	-240	-525	-835	-535	0	0	-800	0	0
485140 DONATIONS ELDER BENEFIT SPEC	-175	-150	-150	-100	0	0	-200	-250	250
485150 DONATIONS TRANSPORTATION	-561	-738	-916	-541	-250	-250	-1,000	-750	500
485200 DONATIONS CONGREGATE PROGRAM	-26,790	-19,206	-9,201	-1,507	-25,000	-25,000	-18,000	-22,000	-3,000
485210 DONATIONS - AGING PROGRAMS	-285	-300	-230	-50	0	0	-100	0	0
485300 DONATIONS HOME DELIVERED PROG	-62,642	-75,259	-84,813	-29,542	-65,000	-65,000	-60,000	-65,000	0
485400 DONATIONS - PREVENTION	-320	0	0	0	0	0	0	-150	150
485500 DONATIONS - ADRC	-20	-50	-167	-150	0	0	-500	-250	250
485600 DONATIONS - CAREGIVER	-200	-400	-191	-150	0	0	-150	-100	100
493010 FUND BALANCE APPLIED	0	0	0	0	-125,000	-125,000	0	-46,500	-78,500
493480 CONTINUING APPROP CONGREGATE	0	0	0	0	0	-1,000	0	0	-1,000
493520 USE OF VAN TRUST	0	0	0	0	0	-57,195	0	-17,080	-40,115
493590 CONT APPROP - ADRC	0	0	0	0	-111,000	-113,405	0	-1,000	-112,405
TOTAL AGING & DISABILITY RESRCE REV	-2,643,793	-2,519,511	-2,793,425	-1,111,787	-2,787,985	-2,848,585	-2,772,864	-2,743,700	-104,885
20054459 AGING DISABILITY RESOURCE CNTR									
511100 SALARIES PERMANENT REGULAR	403,883	405,109	417,788	210,613	447,687	447,687	425,000	552,909	105,222
511900 LONGEVITY-FULL TIME	946	1,095	1,054	0	1,312	1,312	1,312	1,442	130
512100 WAGES-PART TIME	59,760	75,910	60,479	31,796	57,781	57,781	57,781	0	-57,781
512900 LONGEVITY-PART TIME	0	53	70	0	100	100	100	0	-100
514100 FICA & MEDICARE TAX	33,316	34,533	34,367	17,165	38,891	38,891	36,000	42,523	3,632
514200 RETIREMENT-COUNTY SHARE	29,802	31,680	32,335	15,757	32,947	32,947	31,595	35,655	2,708
514400 HEALTH INSURANCE COUNTY SHARE	100,217	105,353	98,863	62,137	116,928	116,928	114,638	115,057	-1,871
514500 LIFE INSURANCE COUNTY SHARE	168	152	207	126	210	210	216	250	40
514600 WORKERS COMPENSATION	5,821	6,883	7,724	3,679	7,858	7,858	7,250	6,930	-928
514800 UNEMPLOYMENT	0	3,703	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	450	275	600	225	1,500	1,500	1,000	1,500	0
520900 CONTRACTED SERVICES	0	0	0	16,216	0	0	20,000	0	0
521800 PURCHASED SERVICES	5,462	1,008	5,398	68	2,000	2,000	500	2,000	0
522500 TELEPHONE	3,056	4,942	5,106	1,793	4,200	4,200	4,276	4,500	300
531100 POSTAGE AND BOX RENT	1,650	2,781	2,553	1,523	2,000	2,000	3,066	2,500	500
531200 OFFICE SUPPLIES AND EXPENSE	4,764	2,341	1,430	550	2,000	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	0	55	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	21,074	21,321	18,861	4,669	11,556	11,556	60,295	12,365	809
532200 SUBSCRIPTIONS	130	241	117	0	0	0	0	0	0
532400 MEMBERSHIP DUES	117	254	250	75	250	250	200	250	0
532800 TRAINING AND INSERVICE	1,693	1,152	784	149	2,000	2,000	2,000	1,500	-500

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023	2022 Amended To 2023
20054459 AGING DISABILITY RESOURCE CNTR									
532900 OTHER PUBLICATIONS	2,031	3,541	4,737	1,014	3,000	3,000	4,000	3,000	0
533200 MILEAGE	13,063	2,765	1,410	762	5,000	5,000	2,000	4,000	-1,000
533500 MEALS AND LODGING	573	145	140	0	300	300	150	350	50
534000 OPERATING/MEETING SUPPLIES	692	2,069	1,715	64	500	500	250	500	0
534900 PROJECT SUPPLIES	0	2,702	-20	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	0	280	1,500	1,500	1,500	2,500	1,000
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	0	0	250	250	200	250	0
537900 LICENSE/CERTIFICATION RENEWALS	604	0	362	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	600	600	300	450	-150
551900 INSURANCE-GENERAL LIABILITY	1,606	2,435	2,433	2,078	1,700	1,700	2,078	1,700	0
559400 INDIRECT COSTS	25,983	15,847	17,802	2,255	35,504	35,504	13,530	14,290	-21,214
581900 CAPITAL OUTLAY	0	0	0	0	0	0	49,000	0	0
TOTAL AGING DISABILITY RESOURCE CNTR	716,862	728,345	716,564	372,993	777,574	777,574	840,237	808,421	30,847
20054462 TRANSPORTATION									
511100 SALARIES PERMANENT REGULAR	67,349	118,086	122,113	62,701	109,680	109,680	125,972	253,594	143,914
511200 SALARIES-PERMANENT-OVERTIME	143	0	0	45	0	0	90	0	0
511900 LONGEVITY-FULL TIME	133	153	230	0	274	274	274	318	44
512100 WAGES-PART TIME	93,422	87,618	93,135	49,750	139,663	139,663	99,125	0	-139,663
512200 WAGES-PART TIME-OVERTIME	1,357	166	30	11	0	0	20	0	0
514100 FICA & MEDICARE TAX	12,222	14,699	15,608	8,144	19,126	19,126	16,368	19,455	329
514200 RETIREMENT-COUNTY SHARE	7,955	13,621	12,623	6,627	12,730	12,730	13,250	13,572	842
514400 HEALTH INSURANCE COUNTY SHARE	12,309	34,114	36,470	22,154	37,794	37,794	37,824	36,433	-1,361
514500 LIFE INSURANCE COUNTY SHARE	83	93	68	31	63	63	60	71	8
514600 WORKERS COMPENSATION	1,496	1,817	2,083	1,083	3,750	3,750	2,157	3,083	-667
514800 UNEMPLOYMENT	1,420	10,911	2,761	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	650	325	525	150	400	400	450	400	0
521800 PURCHASED SERVICES	761	489	647	258	1,700	1,700	500	1,500	-200
522500 TELEPHONE	2,591	2,907	2,395	1,420	2,000	2,000	2,875	2,800	800
531100 POSTAGE AND BOX RENT	2,783	2,377	2,688	1,008	2,000	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	973	1,153	1,193	399	1,500	1,500	1,000	1,300	-200
531800 MIS DEPARTMENT CHARGEBACKS	2,266	5,556	6,370	1,512	7,053	7,053	7,053	9,605	2,552
532100 PUBLICATION OF LEGAL NOTICES	31	96	48	0	50	50	50	50	0
532200 SUBSCRIPTIONS	71	127	64	0	0	0	0	0	0
532400 MEMBERSHIP DUES	0	34	0	0	50	50	0	50	0
532800 TRAINING AND INSERVICE	783	198	29	0	500	500	500	500	0
532900 OTHER PUBLICATIONS	1,557	2,226	2,895	778	1,500	1,500	2,000	1,500	0
533200 MILEAGE	1,331	985	740	84	1,000	1,000	250	500	-500
533500 MEALS AND LODGING	1,287	804	245	0	0	0	0	100	100
533901 TRANSPORTATION - TAXI	59,375	43,350	37,375	15,250	35,000	35,000	30,000	35,000	0

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023
20054462 TRANSPORTATION									
533902 VOLUNTEER DRIVERS	140,595	91,560	77,189	45,858	105,000	105,000	105,000	105,000	0
533903 TRANSPORTATION - VETERANS	2,609	2,025	2,716	845	5,000	7,405	2,000	5,000	-2,405
533904 VOLUNTEER DRIVER MEALS	0	0	363	218	750	750	750	750	0
534000 OPERATING/MEETING SUPPLIES	498	561	992	257	1,000	1,000	1,000	1,000	0
534900 PROJECT SUPPLIES	0	24	0	0	0	0	0	0	0
535100 VEHICLE FUEL	10,566	7,054	9,710	7,121	10,000	10,000	13,000	12,000	2,000
535200 VEHICLE MAINTENANCE AND REPAIR	10,131	6,639	17,955	935	6,000	6,000	6,000	10,000	4,000
537900 LICENSE/CERTIFICATION RENEWALS	0	13	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	4,405	7,018	6,377	7,758	4,500	4,500	12,000	4,500	0
551900 INSURANCE-GENERAL LIABILITY	1,424	2,158	2,077	1,655	1,500	1,500	1,655	1,500	0
552400 INSURANCE-VOLUNTEERS	105	105	94	84	150	150	0	150	0
581900 CAPITAL OUTLAY	102,368	36,340	52,376	58,390	0	57,195	57,390	85,400	28,205
TOTAL TRANSPORTATION	545,051	495,401	510,183	294,524	509,733	569,333	540,613	607,131	37,798
20054464 CONGREGATE NUTRITION MEALS									
511100 SALARIES PERMANENT REGULAR	55,178	66,022	54,249	44,634	54,324	54,324	52,940	105,891	51,567
511200 SALARIES-PERMANENT-OVERTIME	312	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	5	0	21	0	96	96	96	76	-20
512100 WAGES-PART TIME	36,414	48,457	51,160	10,399	50,887	50,887	50,587	0	-50,887
514100 FICA & MEDICARE TAX	6,783	8,248	7,723	4,040	8,056	8,056	8,056	8,106	50
514200 RETIREMENT-COUNTY SHARE	4,479	5,395	4,879	2,900	5,672	5,672	5,672	6,050	378
514400 HEALTH INSURANCE COUNTY SHARE	14,662	20,493	18,405	12,375	34,411	34,411	23,000	17,720	-16,691
514500 LIFE INSURANCE COUNTY SHARE	25	46	38	28	48	48	48	52	4
514600 WORKERS COMPENSATION	603	832	936	441	1,018	1,018	875	825	-193
514800 UNEMPLOYMENT	0	2,118	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	74,716	65,935	58,115	27,492	65,000	65,000	70,000	64,000	-1,000
521800 PURCHASED SERVICES	5,355	324	369	108	1,000	1,000	500	500	-500
522500 TELEPHONE	359	318	383	140	250	250	300	300	50
531100 POSTAGE AND BOX RENT	19	0	0	0	100	100	100	500	400
531200 OFFICE SUPPLIES AND EXPENSE	726	925	895	314	500	500	700	700	200
531400 SMALL EQUIPMENT	5,528	1,370	458	0	2,000	3,000	1,000	1,000	-2,000
531800 MIS DEPARTMENT CHARGEBACKS	1,540	1,557	2,220	703	3,597	3,597	2,000	3,918	321
532200 SUBSCRIPTIONS	31	57	28	0	0	0	0	0	0
532400 MEMBERSHIP DUES	79	310	200	0	150	150	150	250	100
532800 TRAINING AND INSERVICE	732	22	13	10	750	750	300	750	0
532900 OTHER PUBLICATIONS	692	989	1,287	346	1,000	1,000	1,100	1,000	0
533200 MILEAGE	16,867	11,330	7,879	4,853	6,000	6,000	9,000	9,000	3,000
533500 MEALS AND LODGING	21	0	0	0	200	200	0	100	-100
534000 OPERATING/MEETING SUPPLIES	5,597	2,121	2,266	1,885	2,500	2,500	4,000	3,000	500
534300 FOOD	6,028	5,872	988	523	3,000	3,000	3,000	3,330	330

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
20054464 CONGREGATE NUTRITION MEALS									
534900 PROJECT SUPPLIES	0	19	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	901	825	1,073	707	1,500	1,500	1,500	1,000	-500
535200 VEHICLE MAINTENANCE AND REPAIR	345	345	172	0	500	500	500	200	-300
539800 EQUIPMENT LEASE	2,015	1,728	2,015	840	2,000	2,000	2,000	2,000	0
551900 INSURANCE-GENERAL LIABILITY	544	824	928	737	600	600	737	300	-300
553200 RENTS & UTILITIES	4,415	2,497	1,925	649	2,500	2,500	2,500	2,500	0
581900 CAPITAL OUTLAY	0	0	0	20,395	0	0	20,395	0	0
TOTAL CONGREGATE NUTRITION MEALS	244,971	248,981	218,624	134,516	247,659	248,659	261,056	233,068	-15,591
20054465 HOME DELIVERED MEALS									
511100 SALARIES PERMANENT REGULAR	58,604	55,626	55,711	46,225	65,457	65,457	65,457	132,289	66,832
511900 LONGEVITY-FULL TIME	5	0	27	0	114	114	114	88	-26
512100 WAGES-PART TIME	53,944	59,910	52,862	7,279	49,253	49,253	49,253	0	-49,253
512200 PT OT BREAKFAST	290	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	8,494	8,550	8,021	3,969	8,784	8,784	8,784	10,127	1,343
514200 RETIREMENT-COUNTY SHARE	5,184	5,590	5,899	3,305	7,464	7,464	7,464	7,935	471
514400 HEALTH INSURANCE COUNTY SHARE	14,544	16,328	20,437	12,011	45,969	45,969	22,000	20,832	-25,137
514500 LIFE INSURANCE COUNTY SHARE	29	37	40	31	52	52	52	56	4
514600 WORKERS COMPENSATION	843	980	962	487	1,001	1,001	1,001	1,026	25
514800 UNEMPLOYMENT	0	2,118	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	120,560	147,788	122,789	49,869	145,000	145,000	120,000	168,500	23,500
521800 PURCHASED SERVICES	2,511	4,290	6,327	1,032	3,500	3,500	2,000	3,000	-500
522500 TELEPHONE	1,629	1,689	1,930	1,061	2,000	2,000	2,200	2,200	200
524600 SERVICE FEES	0	0	0	325	0	0	1,000	0	0
531100 POSTAGE AND BOX RENT	2,942	4,446	4,648	2,508	2,500	2,500	5,000	3,500	1,000
531200 OFFICE SUPPLIES AND EXPENSE	700	1,369	1,811	539	2,200	2,200	1,500	2,000	-200
531400 SMALL EQUIPMENT	500	2,666	2,063	-284	3,000	3,000	2,500	2,000	-1,000
531800 MIS DEPARTMENT CHARGEBACKS	1,660	1,539	2,352	644	4,133	4,133	2,000	5,020	887
532200 SUBSCRIPTIONS	63	113	57	0	0	0	0	0	0
532400 MEMBERSHIP DUES	79	325	200	0	150	150	150	150	0
532800 TRAINING AND INSERVICE	476	43	25	10	750	750	200	750	0
532900 OTHER PUBLICATIONS	1,384	2,004	2,573	691	2,000	2,000	2,000	2,000	0
533200 MILEAGE	1,791	2,295	2,725	537	2,500	2,500	0	1,500	-1,000
533500 MEALS AND LODGING	0	0	0	0	200	200	0	300	100
533902 VOLUNTEER DRIVERS	35,396	24,127	29,446	9,533	36,000	36,000	28,000	25,000	-11,000
534000 OPERATING/MEETING SUPPLIES	25,099	28,518	30,896	14,391	35,500	35,500	31,500	39,000	3,500
534300 FOOD	20,697	25,694	30,569	11,689	50,000	50,000	40,000	27,325	-22,675
534900 PROJECT SUPPLIES	294	534	44	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	2,585	1,989	2,084	1,842	3,000	3,000	3,800	3,500	500
535200 VEHICLE MAINTENANCE AND REPAIR	3,850	1,846	1,733	842	2,000	2,000	7,000	200	-1,800

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2022 To 2023
20054465 HOME DELIVERED MEALS									
537900 LICENSE/CERTIFICATION RENEWALS	0	38	50	0	0	0	0	0	0
539800 EQUIPMENT LEASE	1,679	1,728	2,015	840	2,000	2,000	2,000	2,500	500
551900 INSURANCE-GENERAL LIABILITY	575	872	970	773	1,150	1,150	775	1,450	300
552400 INSURANCE-VOLUNTEERS	0	0	0	0	150	150	150	150	0
553200 RENTS & UTILITIES	1,472	3,387	5,154	2,177	3,500	3,500	4,000	3,500	0
581900 CAPITAL OUTLAY	0	0	0	20,415	0	0	20,418	0	0
TOTAL HOME DELIVERED MEALS	367,877	406,438	394,419	192,744	479,327	479,327	430,318	465,898	-13,429
20054466 HOME & COMMUNITY BASED SRVCS									
511100 SALARIES PERMANENT REGULAR	23,546	28,678	38,462	14,421	47,426	47,426	40,000	46,584	-842
511900 LONGEVITY-FULL TIME	10	0	36	0	76	76	50	52	-24
512100 WAGES-PART TIME	0	133	94	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,730	2,077	2,756	993	3,634	3,634	3,000	3,568	-66
514200 RETIREMENT-COUNTY SHARE	1,538	1,937	2,596	937	3,088	3,088	2,500	3,171	83
514400 HEALTH INSURANCE COUNTY SHARE	2,174	3,632	6,187	3,694	11,012	11,012	8,000	7,809	-3,203
514500 LIFE INSURANCE COUNTY SHARE	11	8	12	8	13	13	13	10	-3
514600 WORKERS COMPENSATION	110	121	135	70	168	168	168	140	-28
521800 PURCHASED SERVICES	5,992	5,417	3,516	668	3,800	3,800	3,800	5,000	1,200
522500 TELEPHONE	0	0	0	0	0	0	0	510	510
531100 POSTAGE AND BOX RENT	862	331	270	176	700	700	500	700	0
531200 OFFICE SUPPLIES AND EXPENSE	216	825	105	56	500	500	500	250	-250
531800 MIS DEPARTMENT CHARGEBACKS	325	385	850	292	1,667	1,667	1,000	956	-711
532100 PUBLICATION OF LEGAL NOTICES	0	0	71	0	0	0	0	0	0
532200 SUBSCRIPTIONS	16	14	7	0	0	0	0	0	0
532400 MEMBERSHIP DUES	42	42	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	612	124	122	0	250	250	200	250	0
532900 OTHER PUBLICATIONS	173	247	322	86	350	350	350	500	150
533200 MILEAGE	1,126	406	208	42	100	100	300	300	200
533500 MEALS AND LODGING	10	0	0	0	100	100	0	100	0
534000 OPERATING/MEETING SUPPLIES	856	467	0	0	600	600	300	400	-200
534900 PROJECT SUPPLIES	131	150	0	0	300	300	150	300	0
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	200	200
538540 RESOURCE CENTER	0	0	0	0	120	120	0	0	-120
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	0	0	0	50	50
551900 INSURANCE-GENERAL LIABILITY	102	154	279	223	0	0	223	0	0
TOTAL HOME & COMMUNITY BASED SRVCS	39,582	45,147	56,026	21,666	73,904	73,904	61,054	70,850	-3,054
20054469 STATE BENEFIT SPECIALIST									
511100 SALARIES PERMANENT REGULAR	144,401	149,234	153,197	75,155	160,898	160,898	160,898	166,287	5,389
511900 LONGEVITY-FULL TIME	609	645	690	0	732	732	732	772	40

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2022 Amended To	2023
20054469 STATE BENEFIT SPECIALIST									
514100 FICA & MEDICARE TAX	10,558	10,876	11,238	5,412	12,365	12,365	12,000	12,780	415
514200 RETIREMENT-COUNTY SHARE	9,512	10,117	10,380	4,885	10,506	10,506	10,500	11,360	854
514400 HEALTH INSURANCE COUNTY SHARE	33,904	36,123	37,451	21,635	40,670	40,670	40,000	40,020	-650
514500 LIFE INSURANCE COUNTY SHARE	43	40	57	38	67	67	67	67	0
514600 WORKERS COMPENSATION	1,934	2,223	2,537	1,165	2,505	2,505	2,350	2,088	-417
521800 PURCHASED SERVICES	381	252	348	38	500	500	100	500	0
522500 TELEPHONE	340	2,870	2,839	439	2,500	2,500	1,050	1,020	-1,480
531100 POSTAGE AND BOX RENT	346	783	805	226	200	200	500	450	250
531200 OFFICE SUPPLIES AND EXPENSE	960	604	473	176	750	750	750	500	-250
531800 MIS DEPARTMENT CHARGEBACKS	1,729	1,754	1,989	329	3,806	3,806	1,500	2,441	-1,365
532200 SUBSCRIPTIONS	39	71	35	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	93	70	70	100	100	70	100	0
532800 TRAINING AND INSERVICE	723	252	197	315	750	750	600	750	0
532900 OTHER PUBLICATIONS	865	1,237	1,608	432	1,500	1,500	1,500	1,200	-300
533200 MILEAGE	2,343	344	64	10	300	300	300	200	-100
533500 MEALS AND LODGING	47	13	0	0	100	100	50	50	-50
534000 OPERATING/MEETING SUPPLIES	39	584	0	19	0	0	50	0	0
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	200	200
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	0	0	0	50	50
551900 INSURANCE-GENERAL LIABILITY	463	701	716	570	500	500	570	500	0
559400 INDIRECT COSTS	5,263	1,450	2,772	399	4,206	4,206	2,400	2,400	-1,806
TOTAL STATE BENEFIT SPECIALIST	214,567	220,265	227,468	111,312	242,955	242,955	235,987	243,735	780
20054471 DISABILITY BENEFITS									
511100 SALARIES PERMANENT REGULAR	142,464	155,800	161,909	80,564	168,791	168,791	168,791	174,331	5,540
511900 LONGEVITY-FULL TIME	456	487	538	0	581	581	581	622	41
514100 FICA & MEDICARE TAX	10,172	11,175	11,583	5,712	12,957	12,957	12,900	13,384	427
514200 RETIREMENT-COUNTY SHARE	9,375	10,549	10,957	5,237	11,009	11,009	11,000	11,897	888
514400 HEALTH INSURANCE COUNTY SHARE	34,226	36,406	38,099	22,498	41,662	41,662	41,662	40,996	-666
514500 LIFE INSURANCE COUNTY SHARE	35	31	42	27	47	47	47	48	1
514600 WORKERS COMPENSATION	1,906	2,316	2,671	1,249	2,625	2,625	2,500	2,187	-438
521800 PURCHASED SERVICES	419	290	378	38	500	500	100	500	0
522500 TELEPHONE	351	1,266	1,433	419	1,200	1,200	1,000	870	-330
531100 POSTAGE AND BOX RENT	386	430	411	198	250	250	400	450	200
531200 OFFICE SUPPLIES AND EXPENSE	512	474	355	147	500	500	500	400	-100
531800 MIS DEPARTMENT CHARGEBACKS	1,740	1,797	1,931	353	3,741	3,741	1,500	4,590	849
532200 SUBSCRIPTIONS	43	78	39	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	95	70	70	100	100	70	100	0
532800 TRAINING AND INSERVICE	215	455	277	0	500	500	500	400	-100
532900 OTHER PUBLICATIONS	952	1,367	1,769	475	1,500	1,500	1,500	1,200	-300

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023
20054471 DISABILITY BENEFITS									
533200 MILEAGE	1,477	151	167	38	300	300	300	200	-100
533500 MEALS AND LODGING	37	5	0	0	50	50	0	50	0
534000 OPERATING/MEETING SUPPLIES	91	587	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	200	200
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	0	0	0	50	50
551900 INSURANCE-GENERAL LIABILITY	474	718	733	584	600	600	585	500	-100
559400 INDIRECT COSTS	9,455	7,016	5,887	838	7,927	7,927	5,040	5,030	-2,897
TOTAL DISABILITY BENEFITS	214,858	231,493	239,250	118,447	254,840	254,840	248,976	258,005	3,165
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511100 SALARIES PERMANENT REGULAR	21,783	19,180	20,101	8,951	25,644	25,644	2,000	26,250	606
511900 LONGEVITY-FULL TIME	5	0	9	0	41	41	41	44	3
512100 WAGES-PART TIME	0	85	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,585	1,354	1,369	591	1,965	1,965	1,225	2,011	46
514200 RETIREMENT-COUNTY SHARE	1,429	1,295	1,356	582	1,670	1,670	1,200	1,788	118
514400 HEALTH INSURANCE COUNTY SHARE	4,910	3,784	5,208	2,872	7,328	7,328	6,800	6,833	-495
514500 LIFE INSURANCE COUNTY SHARE	5	4	5	3	5	5	5	5	0
514600 WORKERS COMPENSATION	61	64	69	36	85	85	80	72	-13
521800 PURCHASED SERVICES	330	692	130	38	250	250	200	200	-50
521801 SUPPLEMENTAL SERVICES	0	1,423	2,281	859	0	0	1,500	0	0
531100 POSTAGE AND BOX RENT	386	260	268	96	400	400	300	300	-100
531200 OFFICE SUPPLIES AND EXPENSE	34	83	117	15	200	200	200	200	0
531400 SMALL EQUIPMENT	0	199	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	356	385	300	286	625	625	571	1,090	465
532400 MEMBERSHIP DUES	42	42	7	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	45	3	50	300	300	150	200	-100
532900 OTHER PUBLICATIONS	173	240	322	86	300	300	300	300	0
534000 OPERATING/MEETING SUPPLIES	149	231	10	0	0	0	0	0	0
534900 PROJECT SUPPLIES	0	30	0	0	0	0	0	0	0
537120 RESPITE CARE	7,716	6,381	6,402	2,599	5,200	5,200	4,500	6,000	800
551900 INSURANCE-GENERAL LIABILITY	102	154	140	111	125	125	125	125	0
TOTAL FAMILY CAREGIVER SUPPORT PROGR	39,066	35,931	38,096	17,176	44,138	44,138	19,197	45,418	1,280
20054479 PREVENTION & NUTRITION									
511100 SALARIES PERMANENT REGULAR	2,241	1,875	4,605	1,561	5,566	5,566	4,000	5,452	-114
511900 LONGEVITY-FULL TIME	0	0	3	0	9	9	9	6	-3
512100 WAGES-PART TIME	0	126	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	161	136	326	106	427	427	375	418	-9
514200 RETIREMENT-COUNTY SHARE	147	135	311	101	362	362	250	371	9
514400 HEALTH INSURANCE COUNTY SHARE	764	584	879	428	1,376	1,376	900	976	-400

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023	2022 Amended To 2023
20054479 PREVENTION & NUTRITION									
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1	3	4	1	4	4	4	3	-1
521800 PURCHASED SERVICES	20	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	75	114	101	59	300	300	100	200	-100
531200 OFFICE SUPPLIES AND EXPENSE	366	18	2	0	200	200	200	200	0
531800 MIS DEPARTMENT CHARGEBACKS	94	43	290	21	204	204	100	148	-56
532400 MEMBERSHIP DUES	42	42	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	425	0	1,500	1,500	1,000	1,500	0
533500 MEALS AND LODGING	0	0	0	0	150	150	0	150	0
534000 OPERATING/MEETING SUPPLIES	387	21	0	643	0	0	700	1,500	1,500
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	200	200
551900 INSURANCE-GENERAL LIABILITY	25	17	35	28	50	50	50	50	0
TOTAL PREVENTION & NUTRITION	4,324	3,114	6,980	2,948	10,148	10,148	7,688	11,174	1,026
20054488 AGING PROGRAMS CAPITAL									
581900 CAPITAL OUTLAY	0	0	0	0	115,000	115,000	0	0	-115,000
TOTAL AGING PROGRAMS CAPITAL	0	0	0	0	115,000	115,000	0	0	-115,000
20054489 STEPPING ON GRANT									
511100 SALARIES PERMANENT REGULAR	708	0	1,871	2,381	0	0	3,000	0	0
511200 SALARIES-PERMANENT-OVERTIME	75	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	875	133	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	33	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	129	10	137	164	0	0	200	0	0
514200 RETIREMENT-COUNTY SHARE	86	9	126	155	0	0	170	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	0	304	736	0	0	900	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	1	1	0	0	2	0	0
514600 WORKERS COMPENSATION	13	2	22	21	0	0	25	0	0
532800 TRAINING AND INSERVICE	1,863	0	258	0	0	0	0	0	0
533200 MILEAGE	97	0	313	115	0	0	200	0	0
533500 MEALS AND LODGING	59	0	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	107	52	141	69	0	0	150	0	0
TOTAL STEPPING ON GRANT	4,044	206	3,173	3,641	0	0	4,647	0	0
20054491 DEMENTIA CARE									
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0	0	3,500	0	0
512100 WAGES-PART TIME	0	0	0	11,027	29,036	29,036	29,034	0	-29,036
514100 FICA & MEDICARE TAX	0	0	0	844	2,221	2,221	2,221	0	-2,221
514200 RETIREMENT-COUNTY SHARE	0	0	0	717	0	0	2,400	0	0

Fund: AGING & DISABILITY RESOURCE	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
20054491 DEMENTIA CARE									
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	0	0	0	500	0	0
514600 WORKERS COMPENSATION	0	0	0	8	450	450	100	0	-450
522500 TELEPHONE	0	0	0	206	500	500	500	0	-500
531100 POSTAGE AND BOX RENT	0	0	0	0	100	100	100	0	-100
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	5	100	100	1,000	0	-100
532800 TRAINING AND INSERVICE	0	0	0	0	100	100	0	0	-100
533200 MILEAGE	0	0	0	240	200	200	700	0	-200
559400 INDIRECT COSTS	0	0	0	127	0	0	400	0	0
TOTAL DEMENTIA CARE	0	0	0	13,172	32,707	32,707	40,455	0	-32,707
TOTAL DEPARTMENT REVENUE	-2,643,793	-2,519,511	-2,793,425	-1,111,787	-2,787,985	-2,848,585	-2,772,864	-2,743,700	-104,885
TOTAL DEPARTMENT EXPENSE	2,391,201	2,415,320	2,410,784	1,283,139	2,787,985	2,848,585	2,690,228	2,743,700	-104,885
-ADDITION TO / USE OF FUND BALANCE	-252,592	-104,191	-382,642	171,352	0	0	-82,636	0	

Child Support

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

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

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

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

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

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Child Support	The Agency receives referrals from the Department of Human Services when children are receiving public assistance benefits and/or when children are in substitute care (foster care or kinship care). The Agency also accepts applications for services from parents or guardians. Responsibilities of the Agency include: establishing paternity on cases where no father is named on the child's birth certificate; establishing and enforcing court orders, including child support orders, health insurance provisions, and collections of birth related expenses; and modifying existing court orders to comply with the percentage guidelines contained in DCF 150.	7 USC 2011-2029 42 USC 601-619, 651-670 Wis Stat §49.22	Grants	\$810,376	11.52	Paternity establishment
			User Fees	\$10,030		Court order establishment
			Use of Fund Balance	\$12,338		Collection of current support
			TOTAL REVENUES	\$832,744		Collection of arrears
			Wages & Benefits	\$746,735		
			Operating Expenses	\$250,092		
			TOTAL EXPENSES	\$996,827		
Totals			COUNTY LEVY	\$164,083	11.52	
			TOTAL REVENUES	\$832,744		
			TOTAL EXPENSES	\$996,827		
			COUNTY LEVY	\$164,083		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of active IV-D cases	3,289	3,332	3,310
Total Collections for IV-D Cases for Sauk County	\$10,164,657	N/A	N/A

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	107.58%	104.09%	105.84%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	94.34%	92.70%	93.52%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.17%	81.20%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	84.22%	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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.00	0.00	0.52	0.00
FTE Balance	11.00	11.00	11.00	11.52	11.52

CHILD SUPPORT

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Tax Levy	189,303	186,576	197,938	179,452	179,452	164,083
Grants & Aids	779,981	799,261	783,757	855,210	878,092	810,376
User Fees	17,557	21,389	20,042	10,030	14,030	10,030
Use of Fund Balance	0	0	0	12,852	0	12,338

Total Revenues	986,840	1,007,226	1,001,737	1,057,544	1,071,574	996,827
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Expenses

Labor	499,624	516,664	513,287	562,594	552,944	558,825
Labor Benefits	213,628	231,834	213,313	242,178	210,235	187,910
Supplies & Services	221,495	215,698	242,558	252,772	249,573	250,092
Addition to Fund Balance	52,093	43,029	32,579	0	58,822	0

Total Expenses	986,840	1,007,225	1,001,737	1,057,544	1,071,574	996,827
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Beginning of Year Fund Balance

End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	(15,369)	-8.56%	None	0	0
	(44,834)	-5.24%			
	0	0.00%	2023 Total	0	0
	(514)	-4.00%			
Total Revenues	(60,717)	-5.74%	2024	0	0
			2025	0	0
			2026	0	0
			2027	0	0
Total Expenses	(60,717)	-5.74%			

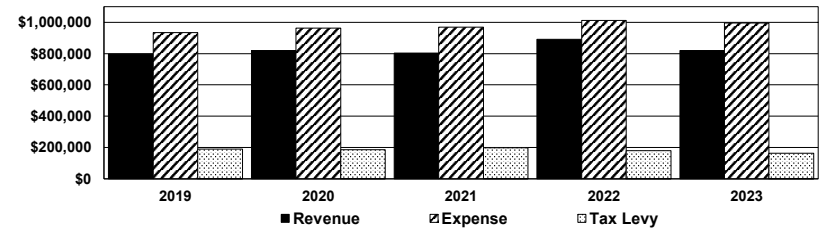
2023 Highlights & Issues on the Horizon

For 2023 there is no expected change in the 66% federal match on agency expenses.

Staff turnover has reduced labor costs, which also reduces federal reimbursement and tax levy.

Medical support liability reimbursement is no longer eligible for federal funding.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: CHILD SUPPORT	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10052 CHILD SUPPORT REVENUE									
411100 GENERAL PROPERTY TAXES	-189,303	-186,576	-197,938	-89,726	-179,452	-179,452	-179,452	-164,083	-15,369
424540 ACT IV-D AGENCY REVENUE	-779,981	-799,261	-783,757	-269,208	-855,210	-855,210	-878,092	-810,376	-44,834
441250 GENETIC/BLOOD TEST FEES	-3,019	-3,245	-2,343	-638	-2,000	-2,000	-2,000	-2,000	0
441260 SERVICE FEES	-14,464	-18,087	-17,607	-5,934	-8,000	-8,000	-12,000	-8,000	0
441270 VITAL STATISTICS FEES	-64	-52	-92	-13	-30	-30	-30	-30	0
451650 COPIER/POSTAGE/MISC	-9	-5	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-12,852	-12,852	0	-12,338	-514
TOTAL CHILD SUPPORT REVENUE	-986,840	-1,007,226	-1,001,737	-365,519	-1,057,544	-1,057,544	-1,071,574	-996,827	-60,717
10052451 IV-D AGENCY-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	494,945	514,675	499,782	240,102	534,308	534,308	534,308	556,774	22,466
511200 SALARIES-PERMANENT-OVERTIME	1,930	0	0	3,807	0	0	3,807	0	0
511900 LONGEVITY-FULL TIME	2,749	1,989	2,225	0	1,975	1,975	1,975	2,051	76
512100 WAGES-PART TIME	0	0	11,281	12,460	25,917	25,917	12,460	0	-25,917
512900 LONGEVITY-PART TIME	0	0	0	0	394	394	394	0	-394
514100 FICA & MEDICARE TAX	35,049	36,363	36,259	18,208	43,038	43,038	43,038	42,750	-288
514200 RETIREMENT-COUNTY SHARE	31,928	33,883	33,860	16,597	36,569	36,569	36,569	38,000	1,431
514400 HEALTH INSURANCE COUNTY SHARE	146,105	160,972	142,562	60,763	161,943	161,943	130,000	106,592	-55,351
514500 LIFE INSURANCE COUNTY SHARE	270	241	200	124	234	234	234	233	-1
514600 WORKERS COMPENSATION	277	374	431	179	394	394	394	335	-59
520900 CONTRACTED SERVICES	154,436	156,681	161,886	113,350	172,171	172,171	172,171	165,562	-6,609
521100 GENETIC/BLOOD TESTING	2,154	1,790	2,706	861	5,000	5,000	3,500	5,000	0
521900 OTHER PROFESSIONAL SERVICES	15,683	18,126	15,213	6,915	20,000	20,000	18,000	20,000	0
522500 TELEPHONE	1,250	1,539	1,170	278	2,000	2,000	2,000	2,000	0
523900 INTERPRETER FEES	876	748	1,471	996	1,200	1,200	2,000	2,000	800
531100 POSTAGE AND BOX RENT	13,371	13,116	14,634	8,494	16,000	16,000	17,000	17,000	1,000
531200 OFFICE SUPPLIES AND EXPENSE	7,173	7,896	7,496	4,176	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	22,084	14,155	35,304	14,306	19,751	19,751	19,751	22,330	2,579
532400 MEMBERSHIP DUES	826	801	809	848	1,200	1,200	1,200	1,200	0
532500 SEMINARS AND REGISTRATIONS	0	150	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,415	0	600	0	1,500	1,500	500	1,500	0
533200 MILEAGE	541	0	114	0	1,200	1,200	1,200	1,200	0
533500 MEALS AND LODGING	432	0	314	0	1,200	1,200	1,200	1,200	0
537800 VITAL STATISTICS FEES	85	73	70	0	250	250	250	250	0
538520 CRIMINAL BACKGROUND CHECKS	468	108	72	44	100	100	100	100	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change	
Department: CHILD SUPPORT	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
10052451 IV-D AGENCY-CHILD SUPPORT									
552100 OFFICIALS BONDS	701	516	701	701	1,200	1,200	701	750	-450
TOTAL IV-D AGENCY-CHILD SUPPORT	934,748	964,196	969,159	503,208	1,057,544	1,057,544	1,012,752	996,827	-60,717
TOTAL DEPARTMENT REVENUE	-986,840	-1,007,226	-1,001,737	-365,519	-1,057,544	-1,057,544	-1,071,574	-996,827	-60,717
TOTAL DEPARTMENT EXPENSE	934,748	964,196	969,159	503,208	1,057,544	1,057,544	1,012,752	996,827	-60,717
-ADDITION TO / USE OF FUND BALANCE	-52,093	-43,029	-32,579	137,689	0	0	-58,822	0	

DOG LICENSE FUND

Revenues

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Licenses & Permits	26,112	25,499	26,874	24,000	25,904	25,903
Use of Fund Balance	0	32	0	0	1,590	0
Total Revenues	26,112	25,531	26,874	24,000	27,494	25,903

Expenses

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget
Supplies & Services	23,232	25,531	24,802	21,806	27,494	25,903
Addition to Fund Balance	2,879	0	2,072	2,194	0	0
Total Expenses	26,112	25,531	26,874	24,000	27,494	25,903

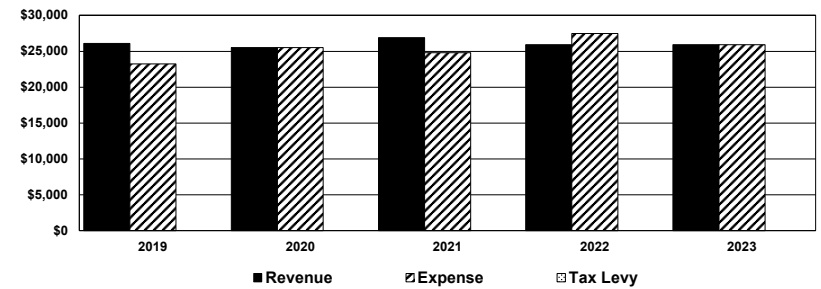
Beginning of Year Fund Balance	(3,329)	(450)	(482)		1,590	0
End of Year Fund Balance	(450)	(482)	1,590		0	0

	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Licenses & Permits	1,903	7.93%	None	0	0
Use of Fund Balance	0	0.00%			
2023 Total	1,903	7.93%		0	0
2024				0	0
2025	4,097	18.79%		0	0
2026	(2,194)	-100.00%		0	0
2027				0	0
2027 Total	1,903	7.93%			

2023 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



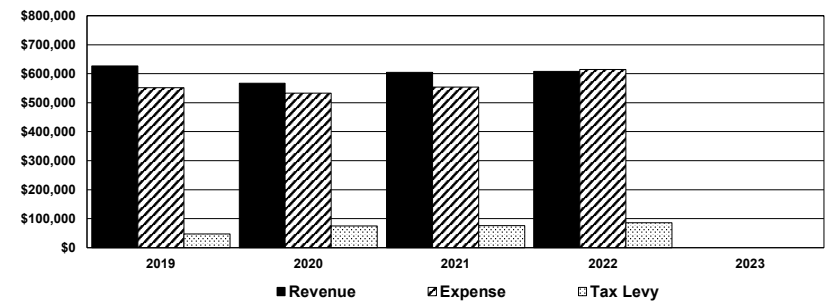
Fund: DOG LICENSE									\$ Change
Department: COUNTY POUND	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
82026 DOG LICENSE REVENUE									
442100 DOG LICENSE FEES	-26,112	-25,499	-26,874	-15,468	-24,000	-24,000	-25,904	-25,903	1,903
TOTAL DOG LICENSE REVENUE	-26,112	-25,499	-26,874	-15,468	-24,000	-24,000	-25,904	-25,903	1,903
82026413 DOG FUND EXPENSES									
520100 CONSULTANT AND CONTRACTUAL	19,912	22,342	21,829	11,949	18,306	18,306	23,899	22,308	4,002
531200 OFFICE SUPPLIES AND EXPENSE	1,027	1,117	750	35	1,150	1,150	1,150	1,150	0
532100 PUBLICATION OF LEGAL NOTICES	140	134	121	245	150	150	245	245	95
559200 LOCAL OFFICIALS REIMBURSE	2,154	1,939	2,103	0	2,200	2,200	2,200	2,200	0
TOTAL DOG FUND EXPENSES	23,232	25,531	24,803	12,229	21,806	21,806	27,494	25,903	4,097
82026930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	2,194	2,194	0	0	-2,194
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	2,194	2,194	0	0	-2,194
TOTAL DEPARTMENT REVENUE	-26,112	-25,499	-26,874	-15,468	-24,000	-24,000	-25,904	-25,903	1,903
TOTAL DEPARTMENT EXPENSE	23,232	25,531	24,803	12,229	24,000	24,000	27,494	25,903	1,903
-ADDITION TO / USE OF FUND BALANCE	-2,879	32	-2,071	-3,239	0	0	1,590	0	

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	47,903	75,435	76,417	86,515	86,515	0	(86,515)	-100.00%	None	0	0
Grants & Aids	44,396	40,477	40,840	50,010	41,106	0	(50,010)	-100.00%			
Licenses & Permits	571,727	521,107	550,046	538,099	564,159	0	(538,099)	-100.00%	2023 Total	0	0
Fees, Fines & Forfeitures	0	0	2,685	1,600	2,300	0	(1,600)	-100.00%			
User Fees	1,161	1,094	535	1,500	0	0	(1,500)	-100.00%			
Miscellaneous	9,914	4,792	10,600	0	30	0	0	0.00%	2024	0	0
Use of Fund Balance	0	0	0	614,832	0	0	(614,832)	-100.00%	2025	0	0
									2026	0	0
									2027	0	0
Total Revenues	675,100	642,905	681,123	1,292,556	694,110	0	(1,292,556)	-100.00%			
<u>Expenses</u>											
Labor	384,417	367,103	384,333	881,562	410,170	0	(881,562)	-100.00%			
Labor Benefits	130,469	127,624	132,260	313,034	145,865	0	(313,034)	-100.00%			
Supplies & Services	36,281	38,055	36,867	75,293	59,012	0	(75,293)	-100.00%			
Capital Outlay	0	0	0	22,667	0	0	(22,667)	-100.00%			
Addition to Fund Balance	123,933	110,123	127,663	0	79,063	0	0	0.00%			
Total Expenses	675,100	642,905	681,123	1,292,556	694,110	0	(1,292,556)	-100.00%			
Beginning of Year Fund Balance						Included in General Fund Total					
End of Year Fund Balance	Environmental Health Combined into Public Health in 2023										

2023 Highlights & Issues on the Horizon

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: ENVIRONMENTAL HEALTH	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10048 ENVIRONMENTAL HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-47,903	-75,435	-76,417	-43,258	-86,515	-86,515	-86,515	0	-86,515
424170 LEAD GRANT	0	-1,805	0	0	-8,900	-8,900	0	0	-8,900
424201 RETAIL FOOD LICENSES DATCP	-516,983	-460,829	-480,383	-417,562	-485,000	-485,000	-483,629	0	-485,000
424350 RADON TESTING GRANT	-6,947	-5,977	-5,986	-564	-6,252	-6,252	-6,252	0	-6,252
424492 TRANSIENT WELL WATER	-37,449	-32,695	-34,854	-14,423	-34,858	-34,858	-34,854	0	-34,858
441500 TATTOO LICENSES	-2,709	-2,769	-3,133	-3,092	-2,870	-2,870	-4,200	0	-2,870
441501 PRE-INSPECTION-DATCP	0	0	0	-36,655	0	0	0	0	0
441502 RE-INSPECTION-DATCP	0	0	0	-3,100	0	0	0	0	0
441503 SPECIAL INSPECTION-DATCP	0	0	0	0	0	0	-450	0	0
441520 DATCP PLAN REVIEWS	-2,800	-2,100	-2,600	-1,300	-3,100	-3,100	-2,500	0	-3,100
441530 DATCP PRE-INSPECTIONS	-35,735	-30,260	-39,420	0	-37,129	-37,129	-50,060	0	-37,129
441540 DATCP RE-INSPECTIONS	-13,500	-9,400	-6,700	0	-10,000	-10,000	-5,570	0	-10,000
441550 SCHOOL INSPECTION FEE	0	-15,750	-15,750	-15,750	0	0	-15,750	0	0
441560 OPERATING WITHOUT LICENSE	0	0	-2,060	-300	0	0	-2,000	0	0
442400 LATE FEES	0	0	-2,685	0	-1,600	-1,600	-2,200	0	-1,600
451300 JUDGEMENTS-DATCP	0	0	0	-50	0	0	-100	0	0
465110 RADON TESTING KIT SALES	-1,161	-1,094	-535	-914	-1,500	-1,500	0	0	-1,500
484160 MISCELLANEOUS REVENUES	-8,023	-4,792	-10,600	-12	0	0	-30	0	0
486300 INSURANCE RECOVERIES	-1,890	0	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-30,000	-614,832	0	0	-614,832
TOTAL ENVIRONMENTAL HEALTH REVENUE	-675,100	-642,905	-681,123	-536,979	-707,724	-1,292,556	-694,110	0	-1,292,556
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100 SALARIES PERMANENT REGULAR	331,003	322,859	329,460	190,896	475,769	817,719	409,327	0	-817,719
511200 SALARIES-PERMANENT-OVERTIME	0	45	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	280	320	420	0	843	843	843	0	-843
512100 WAGES-PART TIME	52,876	43,601	54,155	0	0	63,000	0	0	-63,000
512900 LONGEVITY-PART TIME	257	277	297	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	28,034	26,875	28,043	13,679	36,461	66,961	31,314	0	-66,961
514200 RETIREMENT-COUNTY SHARE	25,028	24,545	25,365	12,405	30,980	58,180	26,606	0	-58,180
514400 HEALTH INSURANCE COUNTY SHARE	73,032	71,484	73,447	46,891	102,275	175,205	82,436	0	-175,205
514500 LIFE INSURANCE COUNTY SHARE	53	43	52	31	77	152	66	0	-152
514600 WORKERS COMPENSATION	4,322	4,677	5,352	2,568	6,486	12,536	5,443	0	-12,536
520900 CONTRACTED SERVICES	3,599	617	115	0	4,000	9,000	4,000	0	-9,000
521800 PURCHASED SERVICES	0	87	85	0	0	0	0	0	0
522100 WATER TREATMENT	7,087	6,851	6,708	5,474	5,510	5,510	7,000	0	-5,510
522500 TELEPHONE	2,528	3,172	3,197	1,479	3,500	6,000	3,000	0	-6,000
531100 POSTAGE AND BOX RENT	2,189	3,042	2,324	2,227	3,000	6,025	3,000	0	-6,025
531200 OFFICE SUPPLIES AND EXPENSE	1,915	2,412	970	416	2,500	2,600	1,500	0	-2,600
531800 MIS DEPARTMENT CHARGEBACKS	-373	8,658	12,576	5,195	12,412	12,412	12,412	0	-12,412

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 2022 Amended To 2023
10048410 ENVIRONMENTAL HEALTH PROGRAM								
532800 TRAINING AND INSERVICE	3,845	2,443	1,380	290	5,000	6,000	1,800	0 -6,000
533200 MILEAGE	1,414	311	133	558	2,000	4,525	3,550	0 -4,525
533500 MEALS AND LODGING	3,158	785	1,059	596	2,462	3,927	3,150	0 -3,927
534800 EDUCATIONAL SUPPLIES	0	0	0	0	2,500	3,000	2,500	0 -3,000
534900 PROJECT SUPPLIES	6,944	4,646	5,145	4,723	5,449	7,219	9,500	0 -7,219
535100 VEHICLE FUEL	2,286	1,777	2,439	1,839	2,500	5,075	4,100	0 -5,075
535200 VEHICLE MAINTENANCE AND REPAIR	947	2,423	737	2,062	2,500	2,500	3,000	0 -2,500
537900 LICENSE/CERTIFICATION RENEWALS	0	0	0	0	500	500	500	0 -500
551000 INSURANCE	742	831	0	0	1,000	1,000	0	0 -1,000
581900 CAPITAL OUTLAY	0	0	0	22,862	0	22,667	0	0 -22,667
TOTAL ENVIRONMENTAL HEALTH PROGRAM	551,167	532,781	553,460	314,192	707,724	1,292,556	615,047	0 -1,292,556
TOTAL DEPARTMENT REVENUE	-675,100	-642,905	-681,123	-536,979	-707,724	-1,292,556	-694,110	0 -1,292,556
TOTAL DEPARTMENT EXPENSE	551,167	532,781	553,460	314,192	707,724	1,292,556	615,047	0 -1,292,556
-ADDITION TO / USE OF FUND BALANCE	-123,933	-110,123	-127,663	-222,787	0	0	-79,063	0

Health Care Center

Department Vision - Where the department would ideally like to be			
To provide an innovative care delivery system that will ensure that Sauk County Health Care Center remain the leader in the area. We will continue to build upon our high quality care and services for the citizens of Sauk County and surrounding areas.			
Department Mission - Major reasons for the department's existence and purpose in County government			
Sauk County Health Care Center is dedicated to being a leader by providing high-quality care to Sauk County and surrounding area residents. We continue to strengthen our reputation by providing innovative, resident centered, rehabilitative and long-term care in a culturally diverse setting. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.			
Elements of Countywide Mission Fulfilled			
Provide fiscally responsible / essential services			
Promote safe community			
Development of cultural, social, and community values			
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board			
General Government - Energy savings and lower carbon footprint			
General Government - Cooperation			
Health and Human Services - Commitment to Health Care Center			
Core Values			
Diversity			
Evidence Based Practices			
Holistic, Resident-Centered Care			
Honesty, integrity, and fairness			
Safe & cooperative work environments			
Partnerships with educational systems, community organizations and government			
Wise use of technology & resources entrusted to us			
Financial stewardship			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue our strong presence in the community to maintain visibility of the Sauk County Health Care Center.	Question added to admission assessment form indicating how resident chose our facility.	Continue to hold 4 public relations events per year; at least 1 per quarter. The HCC management staff will review and add appropriate ways to enhance visibility through newspaper, community event involvement and radio.	ongoing
Improve staffing efficiencies throughout the facility.	Departments will remain within their budgeted dollars while improving options for internal advancement and overall employee satisfaction. Employee turnover rate will decrease by 2%	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. Continue to review current staffing systems and continue to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	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	ongoing

Health Care Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2023		FTE's	Key Outcome Indicator(s)
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.	Wis Admin Code DHS 132	User Fees / Bad Debt / Misc	(\$25,000)	3.00	Accounts Receivable Aging
			Grants	\$1,000,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,039,846		
			Other Revenues & Bed Tax	(\$148,025)		
			Use of Retained Earnings	\$925,000		
			TOTAL REVENUES	\$2,791,821		
			Wages & Benefits	\$244,458		
			Operating Expenses	\$693,459		
			Debt Service	\$1,039,846		
			TOTAL EXPENSES	\$1,977,763		
COUNTY LEVY	(\$814,058)					
Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.	Wis Admin Code DHS 132	Wages & Benefits	\$74,578	1.00	Employee turnover rate
			Operating Expenses	\$4,800		Facility overtime hours
			TOTAL EXPENSES	\$79,378		
			COUNTY LEVY	\$79,378		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	Wis Admin Code DHS 132	User Fees / Misc	\$7,052,350	60.28	Rehospitalization rate; quality metric measurements; annual survey outcomes
			TOTAL REVENUES	\$7,052,350		
			Wages & Benefits	\$4,629,050		
			Operating Expenses	\$596,000		
			TOTAL EXPENSES	\$5,225,050		
COUNTY LEVY	(\$1,827,300)					
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$86,384	1.00	% of short term residents who improve function prior to discharge
			Operating Expenses	\$115,550		
			TOTAL EXPENSES	\$201,934		
			COUNTY LEVY	\$201,934		
Activity Therapy	Enhances the lives of residents by providing activities for residents and their families. Oversees the volunteer program and plays a vital role in the public relations of the Sauk County Health Care Center.	Wis Admin Code DHS 132	User Fees / Misc	\$1,750	3.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$1,750		
			Wages & Benefits	\$258,530		
			Operating Expenses	\$10,350		
			TOTAL EXPENSES	\$268,880		
COUNTY LEVY	\$267,130					
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	Wages & Benefits	\$0	-	
			Operating Expenses	\$12,100		
			TOTAL EXPENSES	\$12,100		
			COUNTY LEVY	\$12,100		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Wages & Benefits	\$138,855	1.80	Remain compliant with HIPPA
			Operating Expenses	\$1,050		
			TOTAL EXPENSES	\$139,905		
			COUNTY LEVY	\$139,905		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	Wages & Benefits	\$95,916	1.00	Successful discharges to community
			Operating Expenses	\$1,150		
			TOTAL EXPENSES	\$97,066		
			COUNTY LEVY	\$97,066		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc	\$80,300	12.95	Reduce and stay below state wide average of survey citations
			TOTAL REVENUES	\$80,300		
			Wages & Benefits	\$785,875		
			Operating Expenses	\$395,250		
			TOTAL EXPENSES	\$1,181,125		
COUNTY LEVY	\$1,100,825					
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	User Fees / Misc	\$150	3.50	Reduce and stay below state wide average of life safety violations
			TOTAL REVENUES	\$150		
			Wages & Benefits	\$301,869		
			Operating Expenses	\$300,057		
			TOTAL EXPENSES	\$601,926		
COUNTY LEVY	\$601,776					
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$650,776	11.34	
			Operating Expenses	\$60,750		
			TOTAL EXPENSES	\$711,526		
			COUNTY LEVY	\$711,526		

Health Care Center

Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	User Fees / Misc	\$0	2.00	Occupancy rate	
			TOTAL REVENUES	\$0		Resident survey results show satisfaction with facility	
			Wages & Benefits	\$225,431			
			Operating Expenses	\$11,500			
			TOTAL EXPENSES	\$236,931			
			COUNTY LEVY	\$236,931	Operating tax levy per patient day to remain at lowest possible while maintaining quality facility		
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		Use of Retained Earnings	\$13,860	-		
			TOTAL REVENUES	\$13,860			
			Wages & Benefits	\$0			
			Operating Expenses	\$17,460			
			TOTAL EXPENSES	\$17,460			
			COUNTY LEVY	\$3,600			
Outlay	Fully Body Stands	CF	\$15,000	Carryforward	\$339,900	-	
	Nursing Equipment	CF	\$9,000	Other Revenues	\$600,000		
	MIS Upgrades	CF	\$75,000	Use of Retained Earnings	0		
	Occupational/Physical Therapy Equipment	CF	\$8,000	TOTAL REVENUES	\$939,900		
	Dining Chairs	CF	\$6,000	Wages & Benefits	\$0		
	New Bus	CF	\$100,000	Operating Expenses	\$939,900		
	Fire Door Replacement	CF	\$10,000	TOTAL EXPENSES	\$939,900		
	Office Equipment	CF	\$6,000	COUNTY LEVY	\$0		
	Water Heater Replacement (set aside)	CF	\$35,000				
	Hallway Re-decorating	CF	\$5,500				
	Roof Replacement	CF	\$20,000				
	Roof Top Unit Replacements- Grant funded	GR	\$600,000				
	Environmental Services Equipment	CF	\$16,000				
	Kitchen Equipment	CF	\$10,000				
	Dishwasher	CF	\$9,400				
	Lawn Mower	CF	\$15,000				
Totals			TOTAL REVENUES	\$10,880,131	100.87		
			TOTAL EXPENSES	\$11,690,944			
			COUNTY LEVY	\$810,813			

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Re-certification survey below state and national average	1 citation	Deficiency free survey	Deficiency free survey
Average daily census as a % of licensed beds	69%	65%	75%
Complaint surveys	1	1	0
Reduce number of life safety code citations	5	4	3
Resident days served	20,000	19,440	22,680
Number of meals prepared for congregate and home delivery	49,421	16,042	20,000

Health Care Center

Key Outcome Indicators / Selected Results - How well are we doing?				
Description		2021 Actual	2022 Estimate	2023 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue.	19.2% State average is 20.9% National average 22.2%	8.4%	<10% (State Average is 20.7% & State is 22.7%)
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 Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	7%	5%	10%
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%	75.0%
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	53.8 State average is 52.9% National average is 52.9% 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	53.8%	> 52% (National Average is 52%)
Occupancy	Increased number of residents served will show continued need for skilled nursing care.	ADC: 56	ADC: 52	ADC: 63
Employee turnover rate	Employees are engaged and satisfied in their work for the county	43.3%	40.0%	35.0%
Health Inspection Results	State inspectors conduct yearly health and safety inspections of nursing homes for compliance with Medicare and Medicaid regulations. A nursing home may also be inspected based on a complaint submitted by a resident (or other individual) or based on a facility's self reported incident. Nursing homes are also inspected with infection control and	1 Citation	<1 Citation	<State and National Average
Staffing Rating	Higher staffing levels help indicate the quality of care nursing home residents get. A higher staffing rating means, there are more nursing staff and less turnover	Not measured	RN: 1 hour & 22 min; Nurse Aide: 2 hours and 16 min.	> State and National Average
% 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%	> State & National Average

Health Care Center

Oversight Committee: **Health Care Center**

Administrator

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 Leadworker

1.00 FTE

Maintenance / Security

2.50 FTE

Assistant Director of Nursing - RN

1.00 FTE

Activity Therapy Aide

2.00 FTE

Billing Specialist

2.00 FTE

Environmental Services Staff

10.34 FTE

Staff Development Coordinator - RN

1.00 FTE

Personnel Clerk

1.00 FTE

RN Supervisor

5.50 FTE

Certified Occupational Therapy Aide

1.00 FTE

Food Services Supervisor

1.00 FTE

Administrative Assistant Admissions

1.00 FTE

Registered Nurse

Regular 7.80 FTE

Cook

4.80 FTE

Medical Records Supervisor

1.00 FTE

Licensed Practical Nurse (LPN)

3.80 FTE

Dining Assistant

7.15 FTE

Medical Records Clerk

.80 FTE

Certified Nursing Assistant (CNA)

Regular 32.00 FTE

Casual 4.38 FTE

Hospitality Aides

3.00 FTE

Health Unit Coordinator

.80 FTE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	-2.63	-0.70	-4.67	-2.60	-21.50
FTE Balance	130.34	129.64	124.97	122.37	100.87

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	1,386,614	1,543,829	1,198,185	1,114,320	1,114,320	810,813	(303,507)	-27.24%	Full Body/Stand Lift Scale	15,000	0
Grants & Aids	1,252,803	1,831,575	1,283,563	1,400,000	1,400,000	1,600,000	200,000	14.29%	Nursing Equipment	9,000	0
User Fees	6,543,780	5,455,658	5,407,612	7,310,320	4,833,659	6,864,620	(445,700)	-6.10%	MIS Upgrades	75,000	0
Intergovernmental	184,278	158,034	160,618	195,000	55,000	80,000	(115,000)	-58.97%	OT/PT Equipment	8,000	0
Donations	11,508	8,805	8,025	2,500	1,000	1,000	(1,500)	-60.00%	Dining Room Chair Replacement	6,000	0
Interest	67,497	15,308	2,230	15,000	15,005	15,005	5	0.03%	Bus	100,000	0
Miscellaneous	66,950	(2,868)	640	1,150	750	900	(250)	-21.74%	Fire Door replacements	10,000	0
Transfer from other Funds	1,595,141	1,033,810	1,062,548	1,028,673	1,028,673	1,039,846	11,173	1.09%	Office Equipment	6,000	0
Use of Fund Balance	0	0	0	2,060,104	610,340	1,278,760	(781,344)	-37.93%	Water Heater Replacement	35,000	0
									Hallway Redecorating	5,500	0
Total Revenues	11,108,572	10,044,151	9,123,421	13,127,067	8,458,747	11,690,944	(1,436,123)	-10.94%	Roof Replacement (set-aside)	20,000	0
									RTU Replacements (set-aside)	600,000	0
<u>Expenses</u>											
Labor	4,928,642	4,644,083	4,225,070	5,765,101	4,590,193	5,294,847	(470,254)	-8.16%	ESS Equipment Replacement	16,000	0
Labor Benefits	2,389,974	1,973,328	1,458,157	2,441,125	1,884,714	2,196,875	(244,250)	-10.01%	Kitchen Equipment	10,000	0
Supplies & Services	2,136,999	1,874,350	1,791,784	2,197,064	1,840,167	2,204,476	7,412	0.34%	Dishwasher	9,400	0
Principal Redemption	0	0	0	900,000	0	935,000	35,000	3.89%	Lawn Mower	15,000	0
Interest Payments	347,566	214,561	172,547	128,673	128,673	104,846	(23,827)	-18.52%			
Capital Outlay	19,311	10,256	9,358	1,680,104	0	939,900	(740,204)	-44.06%	2023 Total	939,900	0
Transfer to General Fund	67,493	15,305	2,224	15,000	15,000	15,000	0	0.00%			
Addition to Fund Balance	1,218,586	1,312,268	1,464,281	0	0	0	0	0.00%			
									2024	88,400	6,000
Total Expenses	11,108,572	10,044,151	9,123,421	13,127,067	8,458,747	11,690,944	(1,436,123)	-10.94%	2025	35,000	0
									2026	38,400	0
Beginning of Year Fund Balance	5,331,282	6,549,868	7,862,136		9,326,417	8,716,077			2027	0	0
End of Year Fund Balance	6,549,868	7,862,136	9,326,417		8,716,077	7,437,317					

The Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures.

The amounts shown for outlay expenditures are for budget purposes only.

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

2023 Highlights & Issues on the Horizon

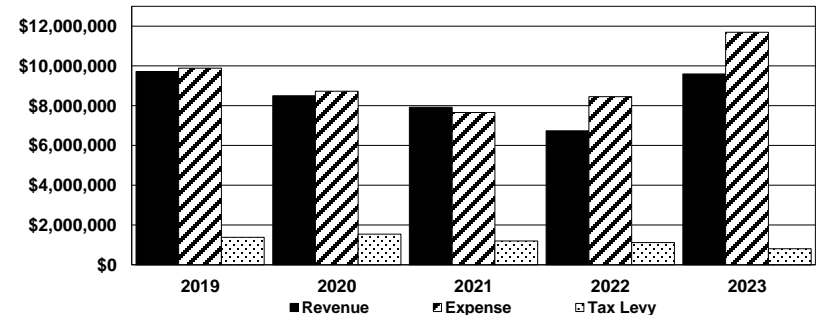
Continued review of positions as well as decreased costs to wages and benefits due to many long term employees either retiring or leaving during the COVID pandemic.

The 2023 budget includes an increase of \$165,000 in necessary use of contracted services for nursing operations due to staff shortages.

Budgeted revenue was based on 2023 census goals with opening up the closed unit. Overall 2023 budgeted revenues were decreased from 2022, staffing and expenses have been adjusted to meet the census estimate.

Looking into 2023, health care continues to experience fallout from the pandemic. Staffing challenges across all departments are the worst long-term care has ever seen related to work/life balance, COVID requirements, competition with staffing agencies and acute care. Additionally, census is consistently lower across facilities affecting revenue. We anticipate seeing Medicaid rates increase based on the changes among all long-term care facilities relating to higher costs to care for residents and lower revenue trends.

Revenue, Expense and Tax Levy



Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100 FICA & MEDICARE TAX	276	191	356	218	482	482	480	482	0
514600 WORKERS COMPENSATION	2	2	4	2	4	4	4	4	0
515800 PER DIEM COMMITTEE	3,600	2,500	4,650	2,850	6,300	6,300	6,300	6,300	0
522500 TELEPHONE	20,207	22,327	22,596	7,361	18,000	18,000	14,722	18,000	0
523400 COLLECTION AGENCY FEES	0	0	0	0	0	0	35,000	10,000	10,000
531800 MIS DEPARTMENT CHARGEBACKS	85,218	72,746	90,988	43,286	96,723	96,723	90,000	91,556	-5,167
532200 SUBSCRIPTIONS	12,004	12,355	12,685	6,174	13,000	13,000	12,348	13,000	0
533200 MILEAGE	1,341	621	536	459	1,000	1,000	918	1,000	0
537900 LICENSE RENEWALS	1,078	672	492	180	800	800	400	800	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	10,253	10,487	10,858	11,173	11,021	11,021	11,173	11,300	279
551200 INSURANCE-VEHICLE LIABILITY	2,698	3,021	2,599	1,662	4,635	4,635	1,662	1,700	-2,935
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	1,100	1,100	0	0	-1,100
551900 INSURANCE-GENERAL LIABILITY	26,983	25,222	25,925	24,528	42,850	42,850	24,528	25,500	-17,350
552100 OFFICIALS BONDS	1,064	1,081	1,064	164	0	0	164	175	175
552400 INSURANCE-VOLUNTEERS	47	39	44	26	0	0	26	28	28
554000 DEPRECIATION EXPENSE	469,237	463,143	474,830	235,000	470,000	470,000	475,000	475,000	5,000
581900 CAPITAL OUTLAY	19,311	10,256	9,358	133,244	1,190,800	1,680,104	0	939,900	-740,204
TOTAL HCC ACCOUNTING ADMINISTRATIVE	653,320	624,663	656,983	466,329	1,856,715	2,346,019	672,725	1,594,745	-751,274
60007420 ACCOUNTING LABOR									
511100 SALARIES PERMANENT REGULAR	125,880	129,540	132,321	65,844	158,250	158,250	133,000	165,741	7,491
511800 SALARIES-NONPRODUCTIVE	19,405	18,790	24,317	10,756	0	0	0	0	0
511900 LONGEVITY-FULL TIME	815	855	895	0	935	935	935	1,015	80
514100 FICA & MEDICARE TAX	10,122	10,390	11,230	5,380	12,178	12,178	12,178	12,757	579
514200 RETIREMENT-COUNTY SHARE	9,280	9,860	10,451	4,979	10,347	10,347	10,347	11,340	993
514201 ACTUARIAL PENSION	13,596	-106	-13,974	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	41,157	30,820	27,553	25,658	27,529	27,529	27,529	46,610	19,081
514401 ACTUARIAL OPEB HEALTH	-42	320	227	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	73	78	88	63	108	108	130	108	0
514501 ACTUARIAL OPEB LIFE	-1,625	1,209	1,616	0	0	0	0	0	0
514600 WORKERS COMPENSATION	79	106	130	54	111	111	111	100	-11
TOTAL ACCOUNTING LABOR	218,739	201,862	194,853	112,733	209,458	209,458	184,230	237,671	28,213
60007425 ACCOUNTING OPERATIONS									
520900 CONTRACTED SERVICES	20,531	20,125	20,652	11,758	25,000	25,000	20,000	20,000	-5,000
531100 POSTAGE AND BOX RENT	-168	3,269	2,718	0	5,000	5,000	3,500	3,500	-1,500
531200 OFFICE SUPPLIES AND EXPENSE	6,301	5,529	6,232	2,560	7,000	7,000	7,000	6,000	-1,000
532800 TRAINING AND INSERVICE	413	0	0	0	500	500	500	500	0
533200 MILEAGE	0	0	0	0	50	50	50	50	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60007425 ACCOUNTING OPERATIONS									
539800 EQUIPMENT LEASE	2,281	1,468	260	82	1,250	1,250	350	350	-900
561000 PRINCIPAL REDEMPTION	0	0	0	0	900,000	900,000	0	935,000	35,000
562000 INTEREST EXPENSE	343,861	290,938	248,923	108,055	205,049	205,049	205,049	168,752	-36,297
TOTAL ACCOUNTING OPERATIONS	373,220	321,328	278,786	122,455	1,143,849	1,143,849	236,449	1,134,152	-9,697
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,245,278	1,147,853	1,130,621	701,517	3,210,022	3,699,326	1,093,404	2,966,568	-732,758
-ADDITION TO / USE OF FUND BALANCE	1,245,278	1,147,853	1,130,621	701,517	19,260,132	3,699,326	1,093,404	2,966,568	
60011420 PERSONNEL LABOR									
511100 SALARIES PERMANENT REGULAR	44,145	46,638	33,606	21,040	47,309	47,309	47,309	48,080	771
511200 SALARIES-PERMANENT-OVERTIME	322	242	1,628	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	6,065	4,493	5,312	1,009	0	0	1,009	0	0
511900 LONGEVITY-FULL TIME	167	0	174	0	174	174	0	0	-174
512100 WAGES-PART TIME	0	0	3,836	1,644	0	0	0	0	0
514100 FICA & MEDICARE TAX	4,188	3,108	3,365	1,716	3,632	3,632	3,432	3,678	46
514200 RETIREMENT-COUNTY SHARE	3,360	3,221	2,751	1,433	3,086	3,086	3,086	3,269	183
514201 ACTUARIAL PENSION	4,923	-34	-3,678	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	14,093	10,972	19,839	19,839	20,000	19,522	-317
514401 ACTUARIAL OPEB HEALTH	-14	0	5	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	18	8	1	3	0	0	4	0	0
514501 ACTUARIAL OPEB LIFE	-398	117	12	0	0	0	0	0	0
514600 WORKERS COMPENSATION	33	35	47	17	33	33	33	29	-4
533200 MILEAGE	0	0	0	195	0	0	200	0	0
TOTAL PERSONNEL LABOR	79,600	75,747	61,152	38,029	74,073	74,073	75,073	74,578	505
60011425 PERSONNEL OPERATIONS									
519200 PHYSICALS / OTHER BENEFITS	0	1,498	5,066	0	0	0	0	0	0
520900 CONTRACTED SERVICES	5,729	3,678	2,416	1,144	5,000	5,000	3,000	3,500	-1,500
532600 ADVERTISING	1,784	1,560	498	0	10,000	10,000	500	1,000	-9,000
532800 TRAINING AND INSERVICE	330	0	0	0	200	200	0	200	0
533200 MILEAGE	0	0	0	0	25	25	0	0	-25
536100 REFERENCE CHECKS	735	0	0	0	750	750	0	100	-650

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
TOTAL PERSONNEL OPERATIONS	8,577	6,736	7,980	1,144	15,975	15,975	3,500	4,800	-11,175
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	88,177	82,483	69,132	39,173	90,048	90,048	78,573	79,378	-10,670
-ADDITION TO / USE OF FUND BALANCE	88,177	82,483	69,132	39,173	540,288	90,048	78,573	79,378	
60041 HOME CARE									
411100 GENERAL PROPERTY TAXES	-4,700	-4,700	-3,500	-600	-1,200	-1,200	-1,200	-3,600	2,400
TOTAL HOME CARE	-4,700	-4,700	-3,500	-600	-1,200	-1,200	-1,200	-3,600	2,400
60041483 HOME NURSING PROGRAM									
531800 MIS DEPARTMENT CHARGEBACKS	4,237	3,609	3,527	1,597	1,200	1,200	1,200	3,600	2,400
554000 DEPRECIATION EXPENSE-HM CARE	13,860	13,860	13,860	0	0	0	13,860	13,860	13,860
TOTAL HOME NURSING PROGRAM	18,097	17,469	17,387	1,597	1,200	1,200	15,060	17,460	16,260
TOTAL DEPARTMENT REVENUE	-4,700	-4,700	-3,500	-600	-1,200	-1,200	-1,200	-3,600	2,400
TOTAL DEPARTMENT EXPENSE	18,097	17,469	17,387	1,597	1,200	1,200	15,060	17,460	16,260
-ADDITION TO / USE OF FUND BALANCE	13,397	12,769	13,887	997	0	0	13,860	13,860	
60065421 NURSING CNA LABOR									
511100 SALARIES PERMANENT REGULAR	664,209	587,714	516,793	215,822	1,075,148	1,075,148	528,021	1,556,366	481,218
511200 SALARIES-PERMANENT-OVERTIME	164,822	132,301	93,028	56,829	118,304	118,304	130,365	121,105	2,801
511800 FT-WAGES NONPRODUCTIVE	142,172	114,906	103,064	44,125	0	0	90,000	0	0
511900 LONGEVITY-FULL TIME	3,834	3,019	2,929	131	3,713	3,713	3,713	4,237	524
512100 WAGES-PART TIME	377,424	305,087	315,804	111,496	960,428	987,928	239,400	0	-987,928
512200 WAGES-PART TIME-OVERTIME	74,533	55,575	49,858	17,700	53,916	53,916	40,000	0	-53,916
512800 PT WAGES NONPRODUCTIVE	58,781	29,517	27,838	7,193	0	0	16,000	0	0
512900 LONGEVITY-PART TIME	868	1,138	1,241	0	921	921	921	0	-921
514100 FICA & MEDICARE TAX	110,259	87,754	80,689	32,365	169,250	169,250	76,000	128,650	-40,600
514200 RETIREMENT-COUNTY SHARE	92,667	78,338	66,515	26,580	128,337	128,337	62,000	102,538	-25,799
514201 ACTUARIAL PENSION	135,767	-839	-88,934	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	388,995	361,098	293,631	139,774	593,692	593,692	300,000	386,348	-207,344
514401 ACTUARIAL OPEB HEALTH	-445	3,334	2,247	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	370	401	319	154	656	656	350	520	-136
514501 ACTUARIAL OPEB LIFE	-8,243	6,225	5,886	0	0	0	0	0	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60065421 NURSING CNA LABOR									
514600 WORKERS COMPENSATION	20,479	18,340	18,390	6,977	34,292	34,292	16,500	21,021	-13,271
514800 UNEMPLOYMENT	5,148	2,288	124	0	7,000	7,000	0	7,000	0
TOTAL NURSING CNA LABOR	2,231,639	1,786,197	1,489,421	659,144	3,145,657	3,173,157	1,503,270	2,327,785	-845,372
60065422 LICENSED PRACTICAL NURSE LABOR									
511100 SALARIES PERMANENT REGULAR	99,943	65,929	49,753	21,194	99,506	99,506	50,000	213,718	114,212
511200 SALARIES-PERMANENT-OVERTIME	7,024	8,315	7,391	4,680	7,674	7,674	8,000	11,210	3,536
511800 SALARIES-NONPRODUCTIVE	11,492	5,888	9,297	3,800	0	0	8,000	0	0
511900 LONGEVITY-FULL TIME	494	154	80	0	100	100	0	140	40
512100 WAGES-PART TIME	170,600	125,095	77,746	25,627	183,364	183,364	183,364	0	-183,364
512200 WAGES-PART TIME-OVERTIME	28,468	13,919	3,891	597	11,605	11,605	11,605	0	-11,605
512800 WAGES PART TIME NONPRODUCTIVE	36,533	36,715	14,891	2,469	0	0	5,000	0	0
512900 LONGEVITY-PART TIME	1,248	1,157	204	0	100	100	0	0	-100
514100 FICA & MEDICARE TAX	26,599	20,011	12,465	4,396	23,130	23,130	23,000	17,218	-5,912
514200 RETIREMENT-COUNTY SHARE	23,086	17,846	11,071	3,691	19,653	19,653	5,600	15,305	-4,348
514201 ACTUARIAL PENSION	33,824	-191	-14,802	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	53,847	54,495	34,555	4,246	35,219	35,219	8,600	46,610	11,391
514500 LIFE INSURANCE COUNTY SHARE	147	81	22	9	47	47	47	44	-3
514501 ACTUARIAL OPEB LIFE	-3,274	1,256	397	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,848	4,086	2,812	905	4,687	4,687	2,082	2,813	-1,874
TOTAL LICENSED PRACTICAL NURSE LABOR	494,878	354,756	209,773	71,615	385,085	385,085	305,298	307,058	-78,027
60065423 REGISTERED NURSES LABOR									
511100 SALARIES PERMANENT REGULAR	382,822	380,513	376,043	194,925	496,369	496,369	523,442	1,330,183	833,814
511200 SALARIES-PERMANENT-OVERTIME	22,517	28,305	17,373	12,789	22,928	22,928	49,134	118,900	95,972
511800 SALARIES-NONPRODUCTIVE	74,120	66,662	80,349	41,076	0	0	80,000	0	0
511900 LONGEVITY-FULL TIME	1,046	862	1,000	0	1,142	1,142	1,142	2,479	1,337
512100 WAGES-PART TIME	566,579	615,426	556,131	287,312	756,721	756,721	635,798	0	-756,721
512200 WAGES-PART TIME-OVERTIME	43,147	46,134	55,037	46,579	60,864	60,864	93,206	0	-60,864
512800 WAGES PART TIME NONPRODUCTIVE	115,079	121,618	104,165	21,456	0	0	42,930	0	0
512900 LONGEVITY-PART TIME	1,349	1,145	1,048	0	1,255	1,255	1,255	0	-1,255
514100 FICA & MEDICARE TAX	87,901	92,391	88,409	44,349	102,455	102,455	105,105	111,045	8,590
514200 RETIREMENT-COUNTY SHARE	77,488	82,763	79,407	37,955	87,054	87,054	89,751	98,706	11,652
514201 ACTUARIAL PENSION	113,529	-886	-106,170	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	210,393	215,803	234,192	111,025	268,829	268,829	240,506	237,439	-31,390
514500 LIFE INSURANCE COUNTY SHARE	372	255	265	144	307	307	307	295	-12
514501 ACTUARIAL OPEB LIFE	-8,301	3,960	4,887	0	0	0	0	0	0
514600 WORKERS COMPENSATION	16,111	18,890	19,922	9,369	20,759	20,759	20,759	18,145	-2,614
533200 MILEAGE	0	0	20	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
TOTAL REGISTERED NURSES LABOR	1,704,151	1,673,841	1,512,079	806,980	1,818,683	1,818,683	1,883,335	1,917,192	98,509
60065424 HEALTH UNIT COORDINATOR									
511100 SALARIES PERMANENT REGULAR	55,049	56,432	31,911	16,306	71,257	71,257	40,044	32,814	-38,443
511200 SALARIES-PERMANENT-OVERTIME	1,431	3,570	808	787	1,028	1,028	1,574	0	-1,028
511800 SALARIES-NONPRODUCTIVE	10,912	13,217	7,627	4,032	0	0	8,064	0	0
511900 LONGEVITY-FULL TIME	759	294	160	0	160	160	0	0	-160
514100 FICA & MEDICARE TAX	4,557	5,012	3,141	1,432	5,542	5,542	3,406	2,510	-3,032
514200 RETIREMENT-COUNTY SHARE	4,256	5,025	3,130	1,373	4,709	4,709	3,229	2,231	-2,478
514201 ACTUARIAL PENSION	6,236	-54	-4,186	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	29,263	34,824	23,904	10,746	27,529	27,529	23,146	39,044	11,515
514500 LIFE INSURANCE COUNTY SHARE	20	6	6	4	6	6	7	6	0
514501 ACTUARIAL OPEB LIFE	-443	87	103	0	0	0	0	0	0
514600 WORKERS COMPENSATION	904	1,108	763	327	1,123	1,123	800	410	-713
TOTAL HEALTH UNIT COORDINATOR	112,943	119,521	67,367	35,007	111,354	111,354	80,270	77,015	-34,339
60065425 NURSING OPERATIONS									
520900 CONTRACTED SERVICES	15,166	32,790	16,932	80,011	10,000	10,000	230,000	175,000	165,000
529100 PHARMACY SERVICES	1,000	175	0	0	500	500	500	500	0
529200 PHARMACY EQUIPMENT RENTAL	825	100	0	0	500	500	500	500	0
529300 SPEECH THERAPY	72,052	50,330	32,420	13,278	55,000	55,000	26,556	50,000	-5,000
529500 PHYSICAL THERAPY PURCHASE SVCS	137,339	87,894	90,473	24,892	150,000	150,000	50,000	95,000	-55,000
529550 PHYSICAL THERAPY SMALL EQUIP	0	0	0	0	500	500	500	500	0
531400 SMALL EQUIPMENT	4,983	16,054	2,061	738	5,000	5,000	4,000	5,000	0
532800 TRAINING AND INSERVICE	7,032	3,559	2,034	0	8,000	8,000	0	7,000	-1,000
533200 MILEAGE	342	0	0	0	500	500	500	500	0
533900 TRANSPORTATION	7,998	7,336	6,675	1,428	7,500	7,500	7,500	7,500	0
535900 EQUIPMENT AND MAINTENANCE	5,472	7,074	3,423	3,496	5,000	5,000	5,000	5,000	0
538100 NON-CHARGEABLE SUPPLIES	62,005	105,839	95,130	35,243	80,000	80,000	80,000	80,000	0
538200 INCONTINENT SUPPLIES	44,679	42,784	39,006	15,254	50,000	50,000	30,000	45,000	-5,000
538300 OXYGEN EXPENSE	4,377	2,322	2,215	809	7,500	7,500	3,000	4,500	-3,000
538500 LAB & X-RAY & ANALGESICS	20,108	13,936	14,139	3,038	25,000	25,000	13,000	20,000	-5,000
538600 PHARMACY DRUGS	75,414	43,451	58,101	6,799	80,000	80,000	25,000	70,000	-10,000
538700 OTC DRUGS	26,518	25,564	23,625	7,616	25,000	25,000	23,000	25,000	0
539800 EQUIPMENT LEASE	7,644	39	6,963	0	5,000	5,000	5,000	5,000	0
TOTAL NURSING OPERATIONS	492,955	439,249	393,196	192,603	515,000	515,000	504,056	596,000	81,000
60065426 NURSING ADMINISTRATIVE									
514400 HEALTH INSURANCE COUNTY SHARE	696	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	-3	0	0	0	0	0	0	0	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60065426 NURSING ADMINISTRATIVE									
514501 ACTUARIAL OPEB LIFE	76	0	0	0	0	0	0	0	0
TOTAL NURSING ADMINISTRATIVE	768	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	5,037,333	4,373,564	3,671,836	1,765,348	5,975,779	6,003,279	4,276,229	5,225,050	-778,229
-ADDITION TO / USE OF FUND BALANCE	5,037,333	4,373,564	3,671,836	1,765,348	35,854,674	6,003,279	4,276,229	5,225,050	
60080 HEALTH CARE CENTER REVENUE									
424295 COVID-19 RELIEF	0	-553,883	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	0	-127,330	0	0	0	0	0	0	0
424297 COVID PPE	0	-35,567	-88,811	0	0	0	0	0	0
424298 NH CARES PYMT PROG PARTICIP	0	-31,900	-6,167	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-600,000	-600,000	0	-600,000	0
424592 DEPT HEALTH & FAMILY SERVICES	0	0	0	-2,750	0	0	0	0	0
425010 RM BRD MEDICARE A	-1,107,221	-613,828	-738,489	-270,897	-1,125,000	-1,125,000	-541,795	-1,700,000	575,000
425020 RM BRD MEDICAID	-4,740,950	-4,748,297	-4,610,163	-2,229,795	-5,320,000	-5,320,000	-4,459,590	-5,000,000	-320,000
425030 RM BRD INSURANCE	-25,075	-12,115	-27,701	0	-75,000	-75,000	-25,000	0	-75,000
425040 RM BRD SWFA	-356,336	-474,960	-501,789	-241,682	-300,000	-300,000	-480,000	-350,000	50,000
425050 RM BRD RPLCMT A	-19,520	-8,235	-48,847	0	-20,000	-20,000	-20,000	0	-20,000
425200 CONTRACTUAL-MEDICARE A	56,823	-151,104	-213,886	-71,573	120,000	120,000	120,000	120,000	0
425220 CONTRACTUAL-RPLCMT A	-2,566	-2,019	-45,770	0	10,000	10,000	10,000	10,000	0
451650 COPIER/POSTAGE/MISC	-175	-405	-126	-35	-250	-250	-250	-250	0
455200 SAUK CO HEALTH CARE CENTER	0	0	0	6,504	0	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	-8,896	-404	0	0	-5,000	-5,000	0	-2,500	-2,500
455411 OUTPT OCCUP THER-MEDICARE B	-4,115	0	0	0	-3,000	-3,000	0	-1,500	-1,500
455421 OUTPT SPEECH THER-MEDICARE B	-823	0	0	0	0	0	0	0	0
465191 HOSPICE MEDICAID REVENUE	-27,730	-91,195	-586	0	-25,000	-25,000	0	-25,000	0
465192 HOSPICE SELF PAY REVENUE	-19,175	-58,105	0	0	-15,000	-15,000	0	-15,000	0
465280 TRANSPORTATION REVENUE	-5,490	-3,250	-5,051	-1,991	-7,000	-7,000	-4,000	-7,000	0
465290 RM BRD SELF PAY	-1,341,288	-715,571	-514,868	-323,127	-1,500,000	-1,500,000	-646,254	-860,000	-640,000
465300 RADIOLOGY MEDICARE A	-4,015	-1,965	-3,353	-340	-5,000	-5,000	-800	-5,000	0
465310 PHARMACY MEDICARE A	-50,024	-26,481	-33,527	-11,349	-45,000	-45,000	-24,000	-30,000	-15,000
465330 PHYSICAL THERAPY MEDICARE A	-301,410	-135,675	-158,040	-61,695	-275,000	-275,000	-130,000	-275,000	0
465331 PHYSICAL THERAPY-MEDICARE B	-90,885	-87,816	-64,829	-25,014	-90,000	-90,000	-50,000	-90,000	0
465334 PHYSICAL THERAPY-RPLC A	-6,030	-1,890	-18,810	0	-5,000	-5,000	0	-5,000	0
465335 PHYSICAL THERAPY-INS	-5,355	-4,455	-6,975	0	-5,000	-5,000	0	-5,000	0
465336 PHYSICAL THERAPY-RPLC B	-1,800	-585	-900	0	-2,500	-2,500	0	-2,500	0
465337 PHYSICAL THERAPY-SWFA	0	0	0	0	-1,500	-1,500	0	0	-1,500
465350 PSYCHIATRIC BILLING	4	0	0	0	0	0	0	0	0
465370 OCC THERAPY MEDICARE A	-309,690	-139,815	-157,860	-55,980	-300,000	-300,000	-112,000	-300,000	0

Fund: HEALTH CARE CENTER	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2022
					Budget				2023
60080 HEALTH CARE CENTER REVENUE									
465371 OCC THERAPY MEDICARE B	-118,592	-117,910	-60,787	-18,271	-75,000	-75,000	-40,000	-75,000	0
465374 OCC THERAPY RPLCMT A	-6,165	-2,070	-19,215	0	-5,000	-5,000	0	-5,000	0
465375 OCC THERAPY INSURANCE	-5,445	-4,590	-7,425	0	-5,000	-5,000	0	-5,000	0
465376 OCC THERAPY RPLCMNT B	0	-1,430	-874	0	-3,000	-3,000	0	-3,000	0
465377 OCC THERAPY SWFA	0	-485	0	0	0	0	0	0	0
465380 SPEECH THERAPY PART A	-84,871	-90,812	-47,650	-28,175	-60,000	-60,000	-56,350	-60,000	0
465381 SPEECH THERAPY MEDICARE B	-36,304	-40,134	-16,960	-12,472	-30,000	-30,000	-25,000	-30,000	0
465383 SPEECH THERAPY MEDICAID	0	0	0	0	-100	-100	-100	-100	0
465384 SPEECH THERAPY RPLCMT A	-2,141	0	-5,925	0	-1,000	-1,000	0	-1,000	0
465385 SPEECH THERAPY INSURANCE	-173	0	-4,075	0	0	0	0	0	0
465386 SPEECH THERAPY RPLCMT B	-2,375	-8,125	-3,321	0	-1,250	-1,250	0	-1,250	0
465387 SPEECH THERAPY SWFA	0	-550	0	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	32	0	0	0	0	0	0	0	0
465406 BAD DEBT OUTPT SELF PAY	0	173	0	0	0	0	0	0	0
465410 BAD DEBT SWFA	7,609	-5,000	5,000	0	5,000	5,000	0	0	5,000
465411 BAD DEBT MEDICAID	4,845	-4,845	10,341	0	5,000	5,000	5,000	5,000	0
465412 BAD DEBT MEDICARE A	4,000	21,501	-10,101	2,164	4,000	4,000	4,000	4,000	0
465413 BAD DEBT SELF PAY	10,655	7,256	113,751	663	5,000	5,000	1,200	5,000	0
465414 BAD DEBT INSURANCE	6,000	-720	-1,336	4,092	5,000	5,000	5,000	5,000	0
465415 BAD DEBT MEDICARE B	1,260	-2,436	184	0	1,000	1,000	1,000	1,000	0
465417 BAD DEBT MEDICARE RPLCMT	-7,514	57,156	-46,544	0	5,000	5,000	5,000	5,000	0
465418 BAD DEBT PSYCH SERVICES	667	163	0	0	0	0	0	0	0
465420 LABORATORY	-13,074	-7,114	-6,138	-1,691	-12,000	-12,000	-3,800	-12,000	0
465428 VACCINATIONS	-2,848	-5,183	-16,459	0	-7,500	-7,500	0	-7,500	0
465467 CONTRACTUAL MED B MPPR	26,245	22,559	12,529	4,024	25,000	25,000	80,000	25,000	0
465469 CONTRACTUAL OP MED B MPPR	1,609	60	0	0	500	500	500	500	0
465470 CONTRACTUAL MEDICAID	1,655,984	1,563,687	1,418,964	668,172	1,500,000	1,500,000	1,200,000	1,500,000	0
465471 CONTRACTUAL SWFA	143,380	170,371	208,261	77,664	100,000	100,000	150,000	100,000	0
465472 CONTRACTUAL MEDICARE B	75,842	76,687	53,671	18,091	50,000	50,000	36,000	50,000	0
465473 CONTRACTUAL-MED B RPLCMT	1,387	3,526	977	0	2,000	2,000	2,000	2,000	0
465475 CONTRACTUAL OUTPT MECICARE B	4,467	184	0	0	1,000	1,000	0	1,000	0
465482 CONTRACTUAL HOSPICE MEDICAID	9,968	28,587	0	0	10,000	10,000	0	10,000	0
465510 LEVEL 1 SCREEN	-3,810	-1,560	-1,770	-630	-4,000	-4,000	-1,400	-4,000	0
465520 NA TRAINING	-201	0	0	0	0	0	0	0	0
465531 INSURANCE CONTRACT ADJ	-1,859	-2,237	1,851	0	10,000	10,000	0	2,500	7,500
465550 GUEST MEALS	-7,896	-1,479	-271	-111	-8,000	-8,000	-300	-300	-7,700
474010 DEPARTMENTAL CHARGES	-184,278	-158,035	-160,618	-26,068	-195,000	-195,000	-55,000	-80,000	-115,000
481100 INTEREST ON INVESTMENTS	-4	-3	-5	-1	0	0	-5	-5	5
481250 INSURANCE INTEREST	-40	0	0	0	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	-307	5,648	0	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
60080 HEALTH CARE CENTER REVENUE									
483310 BAKE SALES	-450	-155	-546	-295	-500	-500	-500	-500	0
483330 CRAFT SALES	-10	-55	-95	-118	-500	-500	-250	-250	-250
483340 RECYCLING REVENUES	-201	-41	0	0	-150	-150	0	-150	0
483600 SALE OF COUNTY OWNED PROPERTY	-12,343	0	0	0	0	0	0	0	0
484175 FOCUS ON ENERGY	-53,599	-685	0	0	0	0	0	0	0
484176 SOLAR UNDERPERFORMANCE REBATE	0	-1,844	0	0	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	-1,000	0	0	0	0	0	0	0	0
485020 GERIATRICS DONATIONS	-1,821	-1,178	-1,295	-495	-2,500	-2,500	-1,000	-1,000	-1,500
493160 USE OF RETAINED EARNINGS	0	0	0	0	-1,543,300	-2,060,104	0	-1,278,760	-781,344
TOTAL HEALTH CARE CENTER REVENUE	-6,797,833	-6,360,684	-5,665,148	-2,533,481	-9,652,270	-10,169,074	-4,890,414	-8,825,285	-1,343,789
TOTAL DEPARTMENT REVENUE	-6,797,833	-6,360,684	-5,665,148	-2,533,481	-9,652,270	-10,169,074	-4,890,414	-8,825,285	-1,343,789
TOTAL DEPARTMENT EXPENSE	0	0	0	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-6,797,833	-6,360,684	-5,665,148	-2,533,481	-57,913,620	-10,169,074	-4,890,414	-8,825,285	
60085420 OCCUP THERAPY LABOR									
511100 SALARIES PERMANENT REGULAR	40,574	41,631	43,444	22,248	54,923	54,923	60,000	56,814	1,891
511200 SALARIES-PERMANENT-OVERTIME	9	9	39	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	9,426	9,828	9,723	3,822	0	0	7,800	0	0
511900 LONGEVITY-FULL TIME	822	842	862	0	882	882	882	922	40
514100 FICA & MEDICARE TAX	3,336	3,494	3,675	1,703	4,269	4,269	4,296	4,417	148
514200 RETIREMENT-COUNTY SHARE	3,291	3,535	3,657	1,695	3,627	3,627	3,627	3,926	299
514201 ACTUARIAL PENSION	4,822	-38	-4,889	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	18,665	10,746	19,839	19,839	19,839	19,522	-317
514401 ACTUARIAL OPEB HEALTH	-27	167	106	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	44	46	52	37	62	62	62	62	0
514501 ACTUARIAL OPEB LIFE	-987	717	958	0	0	0	0	0	0
514600 WORKERS COMPENSATION	670	781	898	404	865	865	865	722	-143
TOTAL OCCUP THERAPY LABOR	78,771	78,933	77,188	40,655	84,467	84,467	97,371	86,385	1,918
60085425 OCCUP THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	156,077	99,870	85,199	21,240	140,000	140,000	65,000	110,000	-30,000
531400 SMALL EQUIPMENT	3,518	2,438	4,442	729	3,500	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	0	0	0	0	500	500	0	500	0
533200 MILEAGE	0	0	0	0	50	50	0	50	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60085425 OCCUP THERAPY OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	811	284	188	0	1,500	1,500	0	1,500	0
TOTAL OCCUP THERAPY OPERATIONS	160,406	102,592	89,829	21,969	145,550	145,550	68,500	115,550	-30,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	239,178	181,524	167,017	62,624	230,017	230,017	165,871	201,935	-28,082
-ADDITION TO / USE OF FUND BALANCE	239,178	181,524	167,017	62,624	1,380,102	230,017	165,871	201,935	
60086420 ACTIVITY THERAPY LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	115,448	132,295	141,642	64,200	166,214	166,214	166,214	170,980	4,766
511200 SALARIES-PERMANENT-OVERTIME	1,644	4,991	4,135	2,631	0	0	3,000	0	0
511800 SALARIES-NONPRODUCTIVE	27,955	22,788	24,251	10,096	0	0	20,000	0	0
511900 LONGEVITY-FULL TIME	1,527	1,587	1,647	0	1,707	1,707	1,707	1,827	120
512100 WAGES-PART TIME	32,907	24,244	32,920	12,842	38,175	38,175	38,175	0	-38,175
512200 WAGES-PART TIME-OVERTIME	233	158	1,664	880	0	0	1,000	0	0
512800 WAGES PART TIME NONPRODUCTIVE	4,991	13,847	3,022	2,315	0	0	4,800	0	0
512900 LONGEVITY-PART TIME	100	119	138	0	160	160	160	0	-160
514100 FICA & MEDICARE TAX	13,511	14,458	14,905	6,642	15,779	15,779	15,779	13,219	-2,560
514200 RETIREMENT-COUNTY SHARE	12,311	13,416	13,846	6,043	13,407	13,407	13,047	11,751	-1,656
514201 ACTUARIAL PENSION	18,037	-144	-18,513	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	54,352	67,210	73,808	34,731	79,357	79,357	79,357	58,565	-20,792
514401 ACTUARIAL OPEB HEALTH	-54	586	429	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	26	31	30	18	34	34	34	28	-6
514501 ACTUARIAL OPEB LIFE	-572	478	558	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,502	2,959	3,375	1,441	3,197	3,197	3,197	2,160	-1,037
TOTAL ACTIVITY THERAPY LABOR COSTS	284,916	299,024	297,855	141,836	318,030	318,030	346,470	258,530	-59,500
60086425 ACTIVITY THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	371	359	573	474	1,500	1,500	1,500	2,000	500
531400 SMALL EQUIPMENT	64	334	0	0	250	250	0	250	0
532200 SUBSCRIPTIONS	1,888	729	1,520	175	2,000	2,000	300	2,000	0
532600 ADVERTISING	84	0	0	0	500	500	0	500	0
532800 TRAINING AND INSERVICE	973	100	0	0	1,000	1,000	0	1,000	0
534000 OPERATING/MEETING SUPPLIES	4,589	2,436	2,239	882	5,000	5,000	0	4,000	-1,000
535900 EQUIPMENT AND MAINTENANCE	0	0	0	101	500	500	0	600	100

Fund: HEALTH CARE CENTER	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
TOTAL ACTIVITY THERAPY OPERATIONS	7,969	3,958	4,332	1,632	10,750	10,750	1,800	10,350	-400
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	292,885	302,981	302,187	143,468	328,780	328,780	348,270	268,880	-59,900
-ADDITION TO / USE OF FUND BALANCE	292,885	302,981	302,187	143,468	1,972,680	328,780	348,270	268,880	
60087425 PHYSICIAN									
528700 PHYSICIANS SERVICES	10,200	10,200	10,200	3,400	10,200	10,200	11,600	11,600	1,400
529700 PSYCHIATRIST	0	0	0	0	500	500	0	500	0
TOTAL PHYSICIAN	10,200	10,200	10,200	3,400	10,700	10,700	11,600	12,100	1,400
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	10,200	10,200	10,200	3,400	10,700	10,700	11,600	12,100	1,400
-ADDITION TO / USE OF FUND BALANCE	10,200	10,200	10,200	3,400	64,200	10,700	11,600	12,100	
60088420 SOCIAL WORKERS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	61,988	64,303	47,099	21,000	65,705	65,705	65,705	66,022	317
511800 SALARIES-NONPRODUCTIVE	10,493	9,736	4,004	1,105	0	0	2,200	0	0
511900 LONGEVITY-FULL TIME	300	320	142	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	5,090	5,210	6,203	1,576	5,026	5,026	5,026	5,051	25
514200 RETIREMENT-COUNTY SHARE	4,677	4,926	3,667	1,437	4,271	4,271	4,271	4,489	218
514201 ACTUARIAL PENSION	6,852	-53	-4,904	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	16,791	17,920	14,130	5,786	19,839	19,839	19,839	19,522	-317
514401 ACTUARIAL OPEB HEALTH	-3	-43	-21	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	78	91	31	12	7	7	25	7	0
514501 ACTUARIAL OPEB LIFE	-1,740	1,413	573	0	0	0	0	0	0
514600 WORKERS COMPENSATION	950	1,086	1,369	343	1,018	1,018	1,018	825	-193
TOTAL SOCIAL WORKERS LABOR COSTS	105,475	104,910	72,293	31,259	95,866	95,866	98,084	95,916	50
60088425 SOCIAL WORKERS OPERATIONS									
532800 TRAINING AND INSERVICE	659	150	275	0	1,000	1,000	0	1,000	0
533200 MILEAGE	305	0	0	0	150	150	0	150	0
TOTAL SOCIAL WORKERS OPERATIONS	964	150	275	0	1,150	1,150	0	1,150	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	106,440	105,060	72,568	31,259	97,016	97,016	98,084	97,066	50
-ADDITION TO / USE OF FUND BALANCE	106,440	105,060	72,568	31,259	582,096	97,016	98,084	97,066	

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
60089420 MEDICAL RECORDS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	89,554	54,113	66,987	30,753	67,590	67,590	67,590	97,363	29,773
511800 SALARIES-NONPRODUCTIVE	9,390	19,171	8,387	3,166	0	0	3,500	0	0
511900 LONGEVITY-FULL TIME	976	1,015	160	0	180	180	0	220	40
512100 WAGES-PART TIME	0	0	18,356	3,794	25,718	25,718	25,718	0	-25,718
512800 WAGES PART TIME NONPRODUCTIVE	0	0	1,212	26	0	0	50	0	0
514100 FICA & MEDICARE TAX	6,830	6,598	6,812	2,769	7,151	7,151	7,151	7,465	314
514200 RETIREMENT-COUNTY SHARE	3,726	3,871	6,169	2,396	6,077	6,077	6,077	6,635	558
514201 ACTUARIAL PENSION	5,459	-41	-8,248	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	32,837	24,331	18,665	11,708	19,839	19,839	19,839	27,089	7,250
514401 ACTUARIAL OPEB HEALTH	-50	362	52	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	15	16	22	12	25	25	25	25	0
514501 ACTUARIAL OPEB LIFE	-341	254	398	0	0	0	0	0	0
514600 WORKERS COMPENSATION	52	65	77	26	65	65	65	58	-7
TOTAL MEDICAL RECORDS LABOR COSTS	148,449	109,755	119,049	54,650	126,645	126,645	130,015	138,855	12,210
60089425 MEDICAL RECORDS OPERATIONS									
520900 CONTRACTED SERVICES	0	0	0	0	500	500	0	100	-400
531400 SMALL EQUIPMENT	88	0	10	0	250	250	0	250	0
532200 SUBSCRIPTIONS	0	196	196	0	100	100	0	100	0
532800 TRAINING AND INSERVICE	323	80	0	0	500	500	0	500	0
533200 MILEAGE	0	0	25	0	100	100	0	100	0
TOTAL MEDICAL RECORDS OPERATIONS	411	276	231	0	1,450	1,450	0	1,050	-400
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	148,859	110,031	119,280	54,650	128,095	128,095	130,015	139,905	11,810
-ADDITION TO / USE OF FUND BALANCE	148,859	110,031	119,280	54,650	768,570	128,095	130,015	139,905	
60092420 KITCHEN LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	196,574	204,160	163,767	69,070	216,820	216,820	176,000	505,424	288,604
511200 SALARIES-PERMANENT-OVERTIME	7,837	6,055	9,240	8,816	0	0	21,000	18,605	18,605
511800 SALARIES-NONPRODUCTIVE	32,728	29,779	24,718	11,618	0	0	23,000	0	0
511900 LONGEVITY-FULL TIME	647	647	489	0	729	729	729	1,574	845
512100 WAGES-PART TIME	188,072	180,480	175,938	69,458	242,212	242,212	160,000	0	-242,212
512200 WAGES-PART TIME-OVERTIME	9,422	8,728	9,701	3,494	0	0	7,000	0	0
512800 WAGES PART TIME NONPRODUCTIVE	24,220	29,396	19,433	5,191	0	0	11,000	0	0
512900 LONGEVITY-PART TIME	424	493	434	0	765	765	765	0	-765
514100 FICA & MEDICARE TAX	32,967	32,146	29,879	11,774	35,230	35,230	35,230	40,208	4,978
514200 RETIREMENT-COUNTY SHARE	30,110	30,434	27,413	10,885	29,934	29,934	29,934	35,741	5,807
514201 ACTUARIAL PENSION	44,115	-326	-36,652	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
60092420 KITCHEN LABOR COSTS									
514400 HEALTH INSURANCE COUNTY SHARE	119,471	126,571	130,238	56,139	157,483	157,483	157,483	177,663	20,180
514401 ACTUARIAL OPEB HEALTH	-32	419	350	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	70	75	94	59	90	90	90	90	0
514501 ACTUARIAL OPEB LIFE	-1,567	1,162	1,734	0	0	0	0	0	0
514600 WORKERS COMPENSATION	6,144	6,737	6,889	2,599	7,138	7,138	7,138	6,570	-568
514800 UNEMPLOYMENT	0	944	0	0	0	0	0	0	0
TOTAL KITCHEN LABOR COSTS	691,202	657,900	563,664	249,104	690,401	690,401	629,369	785,875	95,474
60092425 KITCHEN OPERATIONS									
520900 CONTRACTED SERVICES	10,224	6,812	7,425	3,080	12,000	12,000	6,500	12,000	0
532800 TRAINING AND INSERVICE	501	0	15	15	750	750	750	750	0
534300 FOOD	354,633	308,805	272,773	82,857	400,000	400,000	165,000	350,000	-50,000
535900 EQUIPMENT AND MAINTENANCE	9,629	20,375	2,613	1,518	7,500	7,500	0	7,500	0
539000 DIETARY SUPPLIES	20,817	25,594	22,108	7,444	20,000	20,000	20,000	25,000	5,000
TOTAL KITCHEN OPERATIONS	395,804	361,586	304,934	94,915	440,250	440,250	192,250	395,250	-45,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,087,006	1,019,486	868,599	344,019	1,130,651	1,130,651	821,619	1,181,125	50,474
-ADDITION TO / USE OF FUND BALANCE	1,087,006	1,019,486	868,599	344,019	6,783,906	1,130,651	821,619	1,181,125	
60093420 MAINTENANCE LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	138,282	116,281	107,958	51,071	128,426	128,426	128,426	199,989	71,563
511200 SALARIES-PERMANENT-OVERTIME	616	103	629	19	5,606	5,606	5,606	2,990	-2,616
511800 SALARIES-NONPRODUCTIVE	17,286	23,422	19,195	10,423	0	0	20,000	0	0
511900 LONGEVITY-FULL TIME	1,153	831	280	0	320	320	320	713	393
512100 WAGES-PART TIME	33,240	47,591	52,585	19,759	67,140	67,140	67,140	0	-67,140
512200 WAGES-PART TIME-OVERTIME	0	65	295	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	4,986	7,262	8,090	2,341	0	0	5,000	0	0
512900 LONGEVITY-PART TIME	233	251	269	0	293	293	293	0	-293
514100 FICA & MEDICARE TAX	13,488	14,370	13,018	5,947	15,437	15,437	15,437	15,583	146
514200 RETIREMENT-COUNTY SHARE	12,146	13,304	12,633	5,440	13,116	13,116	13,116	13,851	735
514201 ACTUARIAL PENSION	17,795	-142	-16,891	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	47,096	54,738	56,164	26,484	62,586	62,586	62,586	66,132	3,546
514401 ACTUARIAL OPEB HEALTH	-74	231	140	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	91	72	59	36	65	65	65	65	0
514501 ACTUARIAL OPEB LIFE	-2,022	1,117	1,087	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,477	3,025	3,091	1,297	3,127	3,127	3,127	2,546	-581
519200 PHYSICALS / OTHER BENEFITS	0	0	99	74	0	0	0	0	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				2023
TOTAL MAINTENANCE LABOR COSTS	286,794	282,521	258,700	122,890	296,116	296,116	321,116	301,869	5,753
60093425 MAINTENANCE OPERATIONS									
520900 CONTRACTED SERVICES	37,404	22,466	26,184	8,924	32,500	32,500	30,000	30,000	-2,500
522100 WATER TREATMENT	21,571	19,732	18,590	7,451	23,000	23,000	22,000	23,000	0
522200 ELECTRIC	98,206	97,441	101,597	33,756	100,000	100,000	100,000	100,000	0
522400 GAS (HEATING)	45,483	40,081	44,940	37,935	55,000	55,000	80,000	80,000	25,000
522600 FUEL OIL	1,596	1,621	6,111	429	10,000	10,000	4,000	7,000	-3,000
522901 UTILITIES-SOLAR	72,959	21,927	22,533	7,002	22,860	22,860	22,860	22,860	0
525000 BLDG/PROPERTY MAINT AND REPAIR	18,399	17,498	13,118	4,812	22,000	22,000	22,000	22,000	0
531400 SMALL EQUIPMENT	2,804	3,220	943	3,276	3,000	3,000	7,000	6,700	3,700
532800 TRAINING AND INSERVICE	0	0	0	0	500	500	0	500	0
534000 OPERATING/MEETING SUPPLIES	8,827	5,546	5,044	1,724	4,500	4,500	0	2,497	-2,003
535200 VEHICLE MAINTENANCE AND REPAIR	3,494	978	686	392	1,000	1,000	0	1,000	0
535900 EQUIPMENT AND MAINTENANCE	2,290	1,801	2,530	2,185	4,500	4,500	4,500	4,500	0
TOTAL MAINTENANCE OPERATIONS	313,033	232,311	242,274	107,886	278,860	278,860	292,360	300,057	21,197
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	599,827	514,832	500,974	230,776	574,976	574,976	613,476	601,926	26,950
-ADDITION TO / USE OF FUND BALANCE	599,827	514,832	500,974	230,776	3,449,856	574,976	613,476	601,926	
60094420 HOUSEKEEPING LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	231,235	242,895	215,529	100,642	233,968	233,968	233,968	380,944	146,976
511200 SALARIES-PERMANENT-OVERTIME	8,036	8,258	8,711	3,544	5,091	5,091	9,000	4,066	-1,025
511800 SALARIES-NONPRODUCTIVE	33,400	37,365	38,913	13,910	0	0	26,000	0	0
511900 LONGEVITY-FULL TIME	1,823	1,963	1,421	0	1,654	1,654	1,654	2,106	452
512100 WAGES-PART TIME	91,413	79,343	65,338	25,698	102,100	102,100	60,000	0	-102,100
512200 WAGES-PART TIME-OVERTIME	3,789	3,028	2,626	886	0	0	1,000	0	0
512800 WAGES PART TIME NONPRODUCTIVE	13,147	18,937	10,241	2,595	0	0	3,200	0	0
512900 LONGEVITY-PART TIME	321	376	429	0	342	342	342	0	-342
514100 FICA & MEDICARE TAX	25,984	26,560	24,582	9,795	26,252	26,252	26,252	29,614	3,362
514200 RETIREMENT-COUNTY SHARE	24,698	25,838	23,451	9,573	22,305	22,305	22,305	26,324	4,019
514201 ACTUARIAL PENSION	36,185	-277	-31,355	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	166,848	178,772	171,782	86,956	181,783	181,783	181,783	202,784	21,001
514401 ACTUARIAL OPEB HEALTH	-85	3,113	2,004	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	96	111	75	43	92	92	92	99	7
514501 ACTUARIAL OPEB LIFE	-2,132	1,721	1,384	0	0	0	0	0	0
514600 WORKERS COMPENSATION	5,043	5,729	5,883	2,283	5,319	5,319	5,319	4,839	-480
TOTAL HOUSEKEEPING LABOR COSTS	639,800	633,732	541,012	255,925	578,906	578,906	570,915	650,776	71,870

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60094425 HOUSEKEEPING OPERATIONS									
520900 CONTRACTED SERVICES	1,200	1,231	1,262	543	1,500	1,500	0	1,500	0
531400 SMALL EQUIPMENT	255	0	-3,316	279	1,500	1,500	0	1,500	0
532800 TRAINING AND INSERVICE	298	0	0	0	250	250	0	250	0
533200 MILEAGE	85	0	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	47,108	45,896	39,371	12,334	52,500	52,500	35,000	42,500	-10,000
535000 REPAIRS AND MAINTENANCE	3,601	2,417	885	103	5,000	5,000	1,000	5,000	0
539700 LAUNDRY, LINENS & BEDDING	10,245	6,802	14,970	1,035	6,000	6,000	6,000	10,000	4,000
TOTAL HOUSEKEEPING OPERATIONS	62,792	56,347	53,172	14,294	66,750	66,750	42,000	60,750	-6,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	702,592	690,079	594,184	270,220	645,656	645,656	612,915	711,526	65,870
-ADDITION TO / USE OF FUND BALANCE	702,592	690,079	594,184	270,220	3,873,936	645,656	612,915	711,526	
60097 HEALTH CARE NON-OPER REVENUE									
411100 GENERAL PROPERTY TAXES	-1,381,914	-1,539,129	-1,194,685	-556,560	-1,113,120	-1,113,120	-1,113,120	-807,213	-305,907
424150 SP REIMBURSEMENT	-1,252,803	-1,082,896	-1,188,585	-408,250	-800,000	-800,000	-800,000	-1,000,000	200,000
481100 INTEREST ON INVESTMENTS	-67,493	-15,305	-2,225	-3,171	-15,000	-15,000	-15,000	-15,000	0
489012 PRIVATE CONTRIB CAPITAL REVENU	-8,687	-7,627	-6,730	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,595,141	-1,033,810	-1,062,548	-514,337	-1,028,673	-1,028,673	-1,028,673	-1,039,846	11,173
TOTAL HEALTH CARE NON-OPER REVENUE	-4,306,039	-3,678,767	-3,454,773	-1,482,317	-2,956,793	-2,956,793	-2,956,793	-2,862,059	-94,734
60097425 NON-OPERATING REV/EXP									
563000 DEBT ISSUANCE COSTS	60,849	0	0	0	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	-57,144	-76,376	-76,376	-38,188	-76,376	-76,376	-76,376	-63,906	12,470
TOTAL NON-OPERATING REV/EXP	3,705	-76,376	-76,376	-38,188	-76,376	-76,376	-76,376	-63,906	12,470
60097900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	67,493	15,305	2,225	3,171	15,000	15,000	15,000	15,000	0
TOTAL TRANSFERS TO OTHER FUNDS	67,493	15,305	2,225	3,171	15,000	15,000	15,000	15,000	0
TOTAL DEPARTMENT REVENUE	-4,306,039	-3,678,767	-3,454,773	-1,482,317	-2,956,793	-2,956,793	-2,956,793	-2,862,059	-94,734
TOTAL DEPARTMENT EXPENSE	71,199	-61,071	-74,152	-35,017	-61,376	-61,376	-61,376	-48,906	12,470
-ADDITION TO / USE OF FUND BALANCE	-4,234,841	-3,739,839	-3,528,924	-1,517,335	-18,109,014	-3,018,169	-3,018,169	-2,910,965	
60098420 ADMINISTRATION - LABOR									
511100 SALARIES PERMANENT REGULAR	136,832	141,173	141,844	65,904	170,692	170,692	160,000	171,451	759
511200 SALARIES-PERMANENT-OVERTIME	0	0	357	1,412	0	0	0	0	0

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
60098420 ADMINISTRATION - LABOR									
511800 SALARIES-NONPRODUCTIVE	26,343	28,405	18,766	9,846	0	0	20,000	0	0
511900 LONGEVITY-FULL TIME	598	638	678	0	718	718	718	549	-169
514100 FICA & MEDICARE TAX	11,742	12,220	12,635	5,692	13,113	13,113	13,113	13,158	45
514200 RETIREMENT-COUNTY SHARE	10,591	11,335	11,193	5,127	11,142	11,142	11,142	11,696	554
514201 ACTUARIAL PENSION	15,517	-121	-14,966	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	34,326	38,510	35,567	13,377	39,678	39,678	36,678	27,088	-12,590
514401 ACTUARIAL OPEB HEALTH	-157	236	178	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	27	30	31	12	41	41	41	41	0
514501 ACTUARIAL OPEB LIFE	-609	467	574	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,405	1,629	1,907	788	1,815	1,815	1,815	1,448	-367
TOTAL ADMINISTRATION - LABOR	236,615	234,522	208,765	102,158	237,199	237,199	243,507	225,431	-11,768
60098425 ADMINISTRATION-OPERATIONS									
524000 MISCELLANEOUS EXPENSES	2,532	2,215	911	6,275	5,000	5,000	6,500	5,000	0
532200 SUBSCRIPTIONS	185	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,957	595	-370	1,329	5,000	5,000	5,000	5,000	0
533200 MILEAGE	628	29	0	0	1,500	1,500	0	1,500	0
534000 OPERATING/MTING SUPPL-COVID XT	0	33	0	0	0	0	0	0	0
TOTAL ADMINISTRATION-OPERATIONS	6,302	2,871	541	7,604	11,500	11,500	11,500	11,500	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	242,917	237,394	209,306	109,762	248,699	248,699	255,007	236,931	-11,768
-ADDITION TO / USE OF FUND BALANCE	242,917	237,394	209,306	109,762	1,492,194	248,699	255,007	236,931	
TOTAL FUND REVENUE	-11,108,572	-10,044,152	-9,123,421	-4,016,398	-12,610,263	-13,127,067	-7,848,407	-11,690,944	-1,436,123
TOTAL FUND EXPENSE	9,889,987	8,731,884	7,659,140	3,722,797	12,610,263	13,127,067	8,458,747	11,690,944	-1,436,123
-ADDITION TO / USE OF FUND BALANCE	-1,218,586	-1,312,268	-1,464,281	-293,601	0	0	610,340	0	

Human Services

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Successful Income Maintenance Consortium Operation	Meets all performance standards as defined by the consortium	Performance standards are met	Ongoing
Prudent fiscal management	Fiscal performance equal or less than budget.	Finish 2023 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Out of Home Placements	Regularly review out of home placements for level of care and try to maintain consumers in the community where possible.	Perform regular review on out of home placements to make sure the least restrictive placement that meets the needs of the consumer is occurring.	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
Increase billable hours across billable programs	Billable hours will increase which in turn will increase revenue. Hours will be monitored through Productivity Reports.	Human Services will review their billable programs and look for opportunities to increase billable hours which in turn would increase revenues. This will be monitored through program review. Keeping positions filled with trained staff will be key to increasing the billable hours..	Ongoing

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	Wis Stats 51 Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$491,500	12.37	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements.
			Grants	\$521,351		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,012,851		
			Wages & Benefits	\$1,179,552		
			Operating Expenses	\$1,594,267		
			TOTAL EXPENSES	\$2,773,819		
COUNTY LEVY	\$1,760,969					
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$678,856	11.48	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	\$566,925		
			TOTAL REVENUES	\$1,245,781		
			Wages & Benefits	\$1,107,561		
			Operating Expenses	\$563,856		
			TOTAL EXPENSES	\$1,671,417		
COUNTY LEVY	\$425,637					
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$12,103,137	13.63	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.
			Grants	\$67,541		
			TOTAL REVENUES	\$12,170,678		
			Wages & Benefits	\$1,351,623		
			Operating Expenses	\$11,025,787		
			TOTAL EXPENSES	\$12,377,410		
COUNTY LEVY	\$206,732					
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	\$1,000	14.87	
			Grants	\$956,626		
			TOTAL REVENUES	\$957,626		
			Wages & Benefits	\$1,117,627		
			Operating Expenses	\$86,784		
			TOTAL EXPENSES	\$1,204,411		
COUNTY LEVY	\$246,785					
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$181,000	9.15	
			Grants	\$200,989		
			TOTAL REVENUES	\$381,989		
			Wages & Benefits	\$879,208		
			Operating Expenses	\$78,670		
			TOTAL EXPENSES	\$957,878		
COUNTY LEVY	\$575,889					
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$1,595,322	9.40	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	\$116,625		
			TOTAL REVENUES	\$1,711,947		
			Wages & Benefits	\$879,282		
			Operating Expenses	\$1,183,934		
			TOTAL EXPENSES	\$2,063,216		
COUNTY LEVY	\$351,269					

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$857,300	17.79	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$624,151		
			TOTAL REVENUES	\$1,481,451		
			Wages & Benefits	\$1,706,535		
			Operating Expenses	\$888,840		
			TOTAL EXPENSES	\$2,595,375		
			COUNTY LEVY	\$1,113,924		
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$22,500	6.42	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
			Grants	\$207,630		
			TOTAL REVENUES	\$230,130		
			Wages & Benefits	\$654,251		
			Operating Expenses	\$119,782		
			TOTAL EXPENSES	\$774,033		
			COUNTY LEVY	\$543,903		
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$104,500	21.17	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$1,477,484		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,581,984		
			Wages & Benefits	\$1,966,871		
			Operating Expenses	\$1,488,072		
			TOTAL EXPENSES	\$3,454,943		
			COUNTY LEVY	\$1,872,959		
YOUTH JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$2,000	6.78	Youth Justice: Number of admissions vs the out of home care placements.
			Grants	\$983,300		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$985,300		
			Wages & Benefits	\$638,183		
			Operating Expenses	\$570,230		
			TOTAL EXPENSES	\$1,208,413		
			COUNTY LEVY	\$223,113		
FAMILY CARE	Provides care management to frail elderly, developmentally disabled and physically disabled adults under contract with the Long Term Care District Care Management Organization		User Fees/Other Revenues	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			TOTAL EXPENSES	\$510,849		
Totals			TOTAL REVENUES	\$21,759,736	123.06	
			TOTAL EXPENSES	\$29,591,764		
			COUNTY LEVY	\$7,832,028		
Costs Reflected in Other Department Budgets						
Other Departments	*The Department of Human Services (DHS) budget reflects activities over which DHS has responsibility. Building service costs related to the DHS Reedsburg 6th Street location are recorded in other County budgets.		Operating Expenses	\$119,998	1.00	
			Capital Outlay	\$0		
			TOTAL EXPENSES	\$119,998		
			COUNTY LEVY	\$119,998		
Total with Other Department Expenses			TOTAL REVENUES	\$21,759,736	124.06	
			TOTAL EXPENSES	\$29,711,762		
			COUNTY LEVY	\$7,952,026		

Human Services

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Mental Health and Recovery Services - # of call intakes	510	535	535
Mental Health and Recovery Service - # of admissions	312	330	330
Mental Health and Recovery Services - # of open cases	430	440	440
Integrated Services Program - # of open cases as of 12/31	321	330	330
Crisis Intervention - number of crisis contacts	1043	1100	1100
MAT Grant Admissions	86	90	90
Youth Justice Clients - # of referrals received	141	150	150
CPS clients - total screened in and screened out	1189	1200	1200
Adult Protective Services - # of referrals	309	320	320
Children's Long Term Support & Birth-to-three Clients Admissions	239	260	300
Community Support - # of open cases as of 12/31	116	120	120
Average Economic Support Caseload	8225	8154	8225

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimate	2023 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 = 234 Out of home care rate = 95	Cases screened in = 240. Out of home care rate = 100	Cases screened in = 250 Out of home care rate = 100
Adult Protective Services (APS): Number of program referrals 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.	309 referrals Institutional placement rate = 3	320 Admissions. Institutional placements = 4	320 Admissions Institutional placements = 4
Youth Justice: Number of admissions vs the number of out of home care placements.	The more cases admitted 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.	# of admissions = 45 Out of home care placements = 3	# of admissions = 45 Out of home care placements = 3	# of admissions = 45 Out of home care placements = 3
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 = 116 CBRF = 17 Institutional placements = 4	CSP cases = 120 CBRF = 11 Institutional placements = 5	CSP cases = 120 CBRF = 11 Institutional placements = 5
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 = 170 Institutional placement rate = 5	Open Cases = 225 Institutional placement rate = 7	Open Cases = 274 Institutional placement rate = 8
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 = 10 CCS enrolled adults = 149 Institutional/CBRF rate = 6	CCS enrolled children = 150 Institutional placement rate = 10 CCS enrolled adults = 150 Institutional/CBRF rate = 7	CCS enrolled children = 150 Institutional placement rate = 10 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 = 57 Residential placements = 18	Cases = 60 Residential placements = 20	Cases = 65 Residential placements = 22
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 = 679 Cases diverted from hospitalization = 518	Face to Face Contacts = 700 Cases diverted from hospitalization = 532	Face to Face Contacts = 725 Cases diverted from hospitalization = 551

Human Services

Oversight Committee: Human Services Board												
				Director 1.00 FTE								
Business & Administrative Services Unit			Economic Support Unit		Community Support Unit		Child Protective Services Unit		Mental Health & Recovery Services Unit		Children & Families Unit	
Business & Administrative Services Manager 1.00 FTE			Economic Support Supervisor 1.00 FTE		Community Support Program Supervisor 1.00 FTE		Child Protective Services Supervisor 2.00 FTE		Outpatient Manager 1.00 FTE		Children's Program Supervisor 1.00 FTE	
Administrative Services Coordinator 1.00 FTE	Staff Accountant 1.00 FTE		Economic Support Leadworker 2.00 FTE		Psychotherapist 5.0 FTE		Social Worker 7.00 FTE		Psychotherapist 6.00 FTE		Social Worker - Children's Program 9.00 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 1.00 FTE	Purchasing Specialist 1.00 FTE				Program Specialist 1.00 FTE				Psychiatric Nurse 1.00 FTE		Occupational Therapist 1.00 FTE	
			Integrated Services Program Unit				Juvenile Justice Unit					
			Integrated Services Program Manager 1.00 FTE				Youth Justice Supervisor 1.00 FTE		Child & Family Psychotherapist 1.00 FTE		Physical Therapist 0.77 FTE	
			Integrated Services Program Coordinator 3.00 FTE				Social Worker 4.00 FTE		Peer Support Specialist (Project) 2.00 FTE		Speech and Language Therapist 2.00 FTE	
			Psychotherapist 1.00 FTE				Program Support Specialist 2.00 FTE		Community Recovery Specialist (Project) 2.00 FTE			
			Social Worker 1.00 FTE						Program Specialist - Mental Health 1.00 FTE			
			Psychosocial Rehabilitation Specialist 2.00 FTE						Adult Protective Services (APS) Supervisor 1.00 FTE			
									Crisis Intervention Supervisor 1.00 FTE			
									Crisis Stabilization Case Manager 1.00 FTE			
									Crisis Intervention Worker 3.00 FTE			

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,983,506	7,700,648	7,778,105	7,730,457	7,730,457	8,065,028	334,571	4.33%	None	0	0
Grants & Aids	15,572,567	16,950,115	18,964,652	18,198,864	20,451,931	21,625,236	3,426,372	18.83%			
Fees, Fines & Forfeitures	72,995	58,014	74,783	71,000	75,000	75,000	4,000	5.63%	2023 Total	0	0
User Fees	363,617	296,438	431,195	312,094	392,301	403,900	91,806	29.42%			
Donations	18,246	15,148	10,334	14,000	14,000	0	(14,000)	-100.00%			
Interest	107,476	34,160	2,551	5,000	5,000	5,000	0	0.00%	2024	25,000	25,000
Miscellaneous	37,975	13,747	45,163	2,100	2,100	2,100	0	0.00%	2025	0	0
Transfer from Other Funds	0	56,000	0	0	0	0	0	0.00%	2026	25,000	25,000
Use of Fund Balance	0	115,559	780,584	238,265	1,422,192	0	(238,265)	-100.00%	2027	0	0
Total Revenues	24,156,382	25,239,829	28,087,367	26,571,780	30,092,981	30,176,264	3,604,484	13.57%			
<u>Expenses</u>											
Labor	6,629,216	7,017,521	7,448,875	7,865,283	7,762,985	8,813,464	948,181	12.06%			
Labor Benefits	2,320,229	2,465,090	2,627,118	2,943,327	2,798,588	3,062,614	119,287	4.05%			
Supplies & Services	14,065,412	14,775,142	16,955,995	15,698,170	19,406,040	18,295,186	2,597,016	16.54%			
Capital Outlay	0	0	0	60,000	0	0	(60,000)	-100.00%			
Transfer to General Fund	1,127,521	982,076	1,055,379	5,000	125,368	5,000	0	0.00%			
Addition to Fund Balance	14,004	0	0	0	0	0	0	0.00%			
Total Expenses	24,156,382	25,239,829	28,087,367	26,571,780	30,092,981	30,176,264	3,604,484	13.57%			
Beginning of Year Fund Balance	2,902,452	2,916,456	2,800,896		2,020,311	598,119					
End of Year Fund Balance	2,916,456	2,800,896	2,020,311		598,119	598,119					

Justice, Diversion & Support Combined into Human Services in 2023

2023 Highlights & Issues on the Horizon

Justice, Diversion & Support combined with Human Services in 2023.

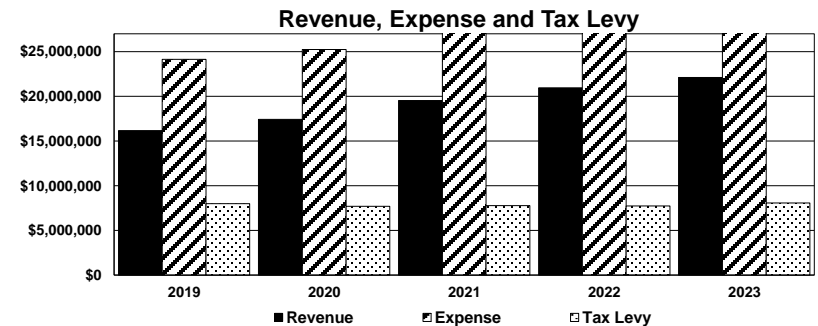
New positions were created for Speech Therapists, Occupational Therapist and a Physical Therapist because it was more cost effective than continuing with the existing contracted staff.

There is a rising need for out of home placements, especially for children, coupled with a shortage of beds and often no funding.

Human Services has outgrown its space in Baraboo and will be challenged with growing programs or implementing new ones unless alternate space is identified.

Elimination of the CLTS waitlist, growth of the CCS programs and more people seeking Mental Health and Substance Use services means that the need for more social work and therapist staff coupled with provider shortages and difficult recruitment.

There is an increase in aging population, particularly elderly with complex needs.



Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
21051 HUMAN SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-7,983,506	-7,700,648	-7,778,105	-3,865,229	-7,730,457	-7,730,457	-7,730,457	-8,065,028	334,571
424275 TREATMENT ALTERNATIVES & DIVER	0	0	0	0	0	0	0	-150,000	150,000
424276 PRE-BOOKING DIVERSION	0	0	0	0	0	0	0	-125,000	125,000
424296 ROUTES TO RECOVERY COVID	0	-7,177	0	0	0	0	0	0	0
424496 SSM HEALTH GRANT	0	0	0	0	0	0	0	-71,000	71,000
424500 MEDICARE	-38,936	-32,028	-63,096	-19,814	-52,000	-52,000	-65,000	-65,000	13,000
424510 MEDICAL ASSISTANCE / MEDICAID	-8,786,020	-9,408,189	-11,215,118	-1,231,269	-10,707,894	-10,707,894	-12,494,600	-13,192,637	2,484,743
424592 DEPT HEALTH & FAMILY SERVICES	-4,211,012	-4,972,329	-5,231,877	-989,308	-5,783,528	-5,783,528	-6,231,779	-6,359,920	576,392
424593 INCOME MAINTENANCE	-990,849	-924,261	-947,800	-41,069	-951,910	-951,910	-972,805	-957,926	6,016
424597 OTHER CONTRACTS	-708,518	-846,370	-797,491	-284,305	-703,532	-703,532	-687,747	-703,753	221
441400 DRIVER IMPROVEMENT SURCHARGE	-72,995	-58,014	-74,783	-40,311	-71,000	-71,000	-75,000	-75,000	4,000
451212 TREATMENT COURT USER FEES	0	0	0	0	0	0	0	-4,000	4,000
451214 DIVERSION SUPERVISION AGREE FE	0	0	0	0	0	0	0	-1,500	1,500
455660 CLIENT LIABILITY COLLECTED	-150,454	-81,276	-156,942	-53,040	-109,400	-109,400	-130,650	-134,900	25,500
465103 CLIENT SHARE ROOM & BOARD	-5,801	-4,147	-7,921	-3,837	-6,194	-6,194	-7,051	-9,500	3,306
465170 ALTERNATE CARE COLLECTIONS	-90,804	-108,102	-105,725	-64,416	-90,000	-90,000	-100,000	-100,000	10,000
473601 MEDICAL RECORDS FEES	-2,507	-2,500	-2,530	-1,213	-2,500	-2,500	-2,500	-2,500	0
481100 INTEREST ON INVESTMENTS	-107,476	-34,160	-2,551	-4,431	-5,000	-5,000	-5,000	-5,000	0
484120 ADDL REVS FROM STATE PRIOR YR	-837,231	-759,761	-709,271	-108,872	0	0	0	0	0
484130 REFUNDS OF PRIOR YEARS EXPENSE	0	0	-31,725	-7,536	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-37,975	-13,747	-13,438	369	-2,100	-2,100	-2,100	-2,100	0
484162 CRIMINAL BACKGROUND CHECK FEE	-1,200	-959	-976	-350	-1,000	-1,000	-1,000	-1,000	0
485080 DONATIONS	-18,246	-15,148	-10,334	0	-14,000	-14,000	-14,000	0	-14,000
487100 THIRD PARTY COLLECTIONS	-112,852	-99,454	-157,100	-89,700	-103,000	-103,000	-151,100	-150,500	47,500
492100 TRANSFER FROM GENERAL FUND	0	-56,000	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	-238,265	0	0	-238,265
TOTAL HUMAN SERVICES REVENUE	-24,156,382	-25,124,270	-27,306,782	-6,804,331	-26,333,515	-26,571,780	-28,670,789	-30,176,264	3,604,484
21051110 HS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	264,056	186,017	235,824	98,436	207,695	207,695	206,950	214,006	6,311
511900 LONGEVITY-FULL TIME	1,077	797	830	0	537	537	537	577	40
514100 FICA & MEDICARE TAX	20,371	14,226	17,906	7,215	16,549	16,549	16,492	17,035	486
514200 RETIREMENT-COUNTY SHARE	16,421	12,559	13,842	6,398	13,535	13,535	13,487	14,591	1,056
514400 HEALTH INSURANCE COUNTY SHARE	22,183	17,920	26,487	21,493	19,839	19,839	19,839	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	201	116	99	15	25	25	25	25	0
514600 WORKERS COMPENSATION	2,547	1,582	2,527	890	1,998	1,998	1,992	1,662	-336
515800 PER DIEM COMMITTEE	5,950	3,625	4,425	4,275	8,100	8,100	8,100	8,100	0
520100 CONSULTANT AND CONTRACTUAL	1,448	0	0	0	2,500	2,500	0	2,500	0
522500 TELEPHONE	484	498	578	385	500	500	900	1,156	656
524000 MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	1,300	1,300

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
21051110 HS ADMINISTRATION									
532200 SUBSCRIPTIONS	64	226	0	0	0	0	0	0	0
532600 ADVERTISING	29	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,566	960	215	1,500	2,000	2,000	2,000	2,000	0
533200 MILEAGE	3,824	797	687	313	5,500	5,500	2,500	5,500	0
533500 MEALS AND LODGING	768	-265	301	3,009	4,120	4,120	4,120	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	12,699	6,963	8,559	9,332	8,000	8,000	10,000	10,000	2,000
538130 HOUSING ASSISTANCE	129,392	87,099	110,517	4,735	97,714	97,714	50,000	97,714	0
538480 PROGRAM ADMINISTRATION	66,411	116,606	1,372	0	5,000	5,000	5,000	5,000	0
538510 TERMINATIONS OF PARENTAL RIGHT	106,992	147,876	109,322	44,793	128,000	128,000	110,000	106,916	-21,084
538520 CRIMINAL BACKGROUND CHECKS	1,408	1,453	1,598	355	1,400	1,400	1,500	1,500	100
551200 INSURANCE-VEHICLE LIABILITY	1,658	2,484	2,949	2,843	2,500	2,500	3,000	3,000	500
551900 INSURANCE-GENERAL LIABILITY	51,304	79,392	83,670	69,041	65,000	65,000	83,670	83,670	18,670
552100 OFFICIALS BONDS	70	0	70	70	70	70	70	70	0
552200 EMPLOYEE BONDS	40	77	50	50	100	100	100	100	0
552400 INSURANCE-VOLUNTEERS	26	55	32	18	100	100	50	100	0
559400 INDIRECT COSTS	44,960	71,925	92,363	35,858	71,715	71,715	71,715	119,435	47,720
TOTAL HS ADMINISTRATION	755,948	752,989	714,222	311,024	662,497	662,497	612,047	719,599	57,102
21051431 HS FISCAL/DATA									
511100 SALARIES PERMANENT REGULAR	758,713	737,150	750,216	366,981	793,492	793,492	773,315	811,954	18,462
511200 SALARIES-PERMANENT-OVERTIME	265	204	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	3,983	3,512	3,389	0	3,653	3,653	3,609	3,730	77
514100 FICA & MEDICARE TAX	54,828	53,326	54,548	26,339	60,982	60,982	59,435	62,400	1,418
514200 RETIREMENT-COUNTY SHARE	48,382	50,008	50,590	23,537	51,814	51,814	50,500	55,466	3,652
514400 HEALTH INSURANCE COUNTY SHARE	228,276	226,809	226,560	115,486	253,450	253,450	230,227	213,528	-39,922
514500 LIFE INSURANCE COUNTY SHARE	236	231	256	146	252	252	246	241	-11
514600 WORKERS COMPENSATION	536	536	631	257	558	558	544	489	-69
514800 UNEMPLOYMENT	0	739	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	3,944	11,412	9,999	19,999	24,411	10,000	-9,999
522500 TELEPHONE	13,952	13,165	13,578	4,982	14,000	14,000	14,000	14,000	0
523900 INTERPRETER FEES	0	0	0	3	0	0	3	0	0
524000 MISCELLANEOUS EXPENSES	4,931	9,562	2,147	1,856	3,000	3,000	3,500	3,000	0
531100 POSTAGE AND BOX RENT	12,554	15,194	14,283	8,222	16,000	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	18,311	18,802	18,211	5,879	22,000	22,000	18,000	19,000	-3,000
531400 SMALL EQUIPMENT	9,760	4,734	3,872	2,299	5,000	10,000	4,000	5,000	-5,000
531800 MIS DEPARTMENT CHARGEBACKS	327,881	436,372	358,220	184,616	386,887	546,552	386,887	419,853	-126,699
532200 SUBSCRIPTIONS	546	384	381	381	546	546	381	546	0
532400 MEMBERSHIP DUES	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	715	750	413	50	3,200	3,200	1,000	2,000	-1,200
533200 MILEAGE	835	3,918	281	117	3,000	3,000	1,000	3,000	0

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
21051431 HS FISCAL/DATA									
533400 COURIER SERVICE	8,460	7,061	8,450	3,450	9,500	9,500	9,000	9,000	-500
533500 MEALS AND LODGING	462	-65	197	227	2,200	2,200	600	2,200	0
538140 CLIENT SHELTER AND CLOTHING	16,395	13,182	7,879	3,686	14,000	14,000	14,000	0	-14,000
581900 CAPITAL OUTLAY	0	0	0	0	0	60,000	0	0	-60,000
TOTAL HS FISCAL/DATA	1,513,018	1,598,574	1,521,047	759,926	1,656,533	1,891,198	1,613,658	1,654,407	-236,791
21051432 CHILDREN SERVICES UNIT									
511100 SALARIES PERMANENT REGULAR	488,915	509,216	540,976	259,179	567,232	567,232	484,555	502,273	-64,959
511200 SALARIES-PERMANENT-OVERTIME	1,075	0	0	0	600	600	200	200	-400
511900 LONGEVITY-FULL TIME	2,526	2,546	2,666	103	2,846	2,846	2,226	2,346	-500
514100 FICA & MEDICARE TAX	36,104	37,916	40,376	19,161	43,657	43,657	37,254	38,619	-5,038
514200 RETIREMENT-COUNTY SHARE	32,313	34,432	36,669	15,047	37,094	37,094	31,654	34,328	-2,766
514400 HEALTH INSURANCE COUNTY SHARE	76,279	65,986	63,231	32,239	67,207	67,207	60,158	58,565	-8,642
514500 LIFE INSURANCE COUNTY SHARE	162	173	226	94	241	241	159	185	-56
514600 WORKERS COMPENSATION	5,428	6,301	7,476	3,334	8,846	8,846	7,548	6,310	-2,536
522500 TELEPHONE	3,967	3,715	3,792	1,767	4,000	4,000	3,300	3,300	-700
523900 INTERPRETER FEES	0	248	0	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	7,558	169	0	277	1,000	1,000	1,000	1,000	0
532800 TRAINING AND INSERVICE	1,450	885	755	154	1,600	1,600	1,000	1,200	-400
533200 MILEAGE	9,083	3,169	1,266	409	9,000	9,000	3,000	4,500	-4,500
533500 MEALS AND LODGING	209	152	0	0	500	500	250	500	0
537120 RESPITE CARE	1,747	0	0	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	70	11	7	0	50	50	50	50	0
538210 SPECIALIZED TRANSPORTATION	6,710	1,968	600	300	7,500	7,500	1,500	3,500	-4,000
538270 FOSTER HOME	0	0	0	0	20,000	20,000	37,586	20,000	0
538280 GROUP HOME	0	0	0	0	55,722	55,722	15,000	55,722	0
538310 SHELTER CARE	21,163	17,052	15,741	1,749	20,000	20,000	10,000	15,000	-5,000
538340 COUNSELING AND THERAPEUTIC	36,122	59,188	35,746	13,309	70,000	70,000	75,398	75,398	5,398
538360 ALTERNATIVE NEEDS SCHOOL	12,891	0	0	0	0	0	0	0	0
538370 JUVENILE PROBATION/SUPERVISION	21,907	174	0	0	15,000	15,000	5,000	5,000	-10,000
538390 INTEGRATED SERVICES	110,683	35,555	34,897	20,152	75,800	75,800	50,000	50,000	-25,800
538450 CHILD CARING INSTITUTIONS	0	93,507	148,420	77,430	150,000	150,000	448,905	200,000	50,000
538460 JUVENILE CORRECTIONAL INSTITUT	91,128	40,150	217,483	0	212,795	212,795	106,400	106,609	-106,186
538480 PROGRAM ADMINISTRATION	0	0	0	0	15,000	15,000	0	0	-15,000
TOTAL CHILDREN SERVICES UNIT	967,491	912,516	1,150,327	444,704	1,385,690	1,385,690	1,382,143	1,184,605	-201,085
21051433 HS LONG TERM SUPPORT									
511100 SALARIES PERMANENT REGULAR	270,329	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	804	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	19,329	0	0	0	0	0	0	0	0

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
21051433 HS LONG TERM SUPPORT									
514200 RETIREMENT-COUNTY SHARE	17,875	0	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	63,489	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	101	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,618	0	0	0	0	0	0	0	0
522500 TELEPHONE	1,987	0	0	0	0	0	0	0	0
523900 INTERPRETER FEES	1,701	0	0	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	46	0	0	0	0	0	0	0	0
528300 CBRF	78,359	0	0	0	0	0	0	0	0
528400 INSTITUTIONS	59,145	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	908	0	0	0	0	0	0	0	0
533200 MILEAGE	12,317	0	0	0	0	0	0	0	0
533500 MEALS AND LODGING	202	0	0	0	0	0	0	0	0
537120 RESPITE CARE	12,824	0	0	0	0	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	11,010	0	0	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	385	0	0	0	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	2,630	0	0	0	0	0	0	0	0
538210 SPECIALIZED TRANSPORTATION	3,662	0	0	0	0	0	0	0	0
538230 SUPPORTIVE HOME CARE	34,626	0	0	0	0	0	0	0	0
538260 ADULT FAMILY HOME	8,271	0	0	0	0	0	0	0	0
538320 RESIDENTIAL CARE APARTMENT	4,080	0	0	0	0	0	0	0	0
538470 SKILLED NURSING	10,800	0	0	0	0	0	0	0	0
TOTAL HS LONG TERM SUPPORT	618,499	0	0	0	0	0	0	0	0
21051434 ECONOMIC SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	665,699	704,016	729,286	374,394	752,988	752,988	736,385	765,047	12,059
511900 LONGEVITY-FULL TIME	2,499	2,706	3,025	302	3,406	3,406	2,499	2,759	-647
514100 FICA & MEDICARE TAX	48,334	50,897	52,556	26,828	57,864	57,864	56,525	58,737	873
514200 RETIREMENT-COUNTY SHARE	43,770	47,704	49,395	22,993	49,166	49,166	48,027	52,211	3,045
514400 HEALTH INSURANCE COUNTY SHARE	136,019	155,416	169,870	82,404	180,552	180,552	173,362	165,708	-14,844
514500 LIFE INSURANCE COUNTY SHARE	203	219	270	170	286	286	286	303	17
514600 WORKERS COMPENSATION	372	512	614	262	529	529	517	461	-68
522500 TELEPHONE	0	4,164	6,060	3,065	6,006	6,006	6,060	6,060	54
524000 MISCELLANEOUS EXPENSES	524	138	25	0	1,000	1,000	21,413	1,000	0
532800 TRAINING AND INSERVICE	275	350	70	0	500	500	250	500	0
533200 MILEAGE	1,348	161	0	0	1,500	1,500	500	1,500	0
533500 MEALS AND LODGING	231	157	0	0	600	600	300	600	0
538290 KINSHIP	121,717	0	0	0	0	0	0	0	0
538420 INCOME MAINTENANCE	13,946	14,267	14,168	8,156	14,654	14,654	14,724	14,724	70
538440 LOW INC HOUSING/ENERGY ASSISTA	136,474	141,320	64,264	0	0	0	0	0	0

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
TOTAL ECONOMIC SUPPORT UNIT	1,171,410	1,122,028	1,089,604	518,574	1,069,051	1,069,051	1,060,848	1,069,610	559
21051437 COMMUNITY SUPPORT PROGRAM									
511100 SALARIES PERMANENT REGULAR	1,050,705	894,003	925,531	461,623	967,215	967,215	949,130	1,077,186	109,971
511200 SALARIES-PERMANENT-OVERTIME	1,411	1,566	991	232	600	600	1,000	1,000	400
511900 LONGEVITY-FULL TIME	4,141	3,175	2,883	283	3,163	3,163	1,920	2,209	-954
512100 WAGES-PART TIME	95,120	96,860	102,936	50,300	99,099	99,099	98,709	0	-99,099
512900 LONGEVITY-PART TIME	115	141	169	0	221	221	209	0	-221
514100 FICA & MEDICARE TAX	82,908	71,622	73,859	36,375	81,878	81,878	80,399	82,650	772
514200 RETIREMENT-COUNTY SHARE	75,132	66,155	69,385	32,286	69,569	69,569	68,313	73,467	3,898
514400 HEALTH INSURANCE COUNTY SHARE	258,235	233,897	244,449	135,571	261,139	261,139	277,441	280,871	19,732
514500 LIFE INSURANCE COUNTY SHARE	160	137	174	103	193	193	179	190	-3
514600 WORKERS COMPENSATION	14,789	14,122	16,238	7,343	15,867	15,867	15,528	12,999	-2,868
520900 CONTRACTED SERVICES	62,595	66,648	75,111	35,175	72,800	72,800	85,000	89,600	16,800
522500 TELEPHONE	8,516	6,887	7,500	3,773	7,000	7,000	7,500	7,500	500
524000 MISCELLANEOUS EXPENSES	583	1,042	790	550	1,000	1,000	1,000	1,000	0
528300 CBRF	172,112	193,855	261,947	102,527	200,000	200,000	245,800	200,000	0
528400 INSTITUTIONS	5,467	9,232	2,744	0	0	0	5,000	0	0
529900 PSYCHOLOGICAL SERVICES	0	425	12,538	5,013	5,000	5,000	15,000	13,000	8,000
531200 OFFICE SUPPLIES AND EXPENSE	762	1,059	754	25	1,500	1,500	1,000	1,500	0
532800 TRAINING AND INSERVICE	2,602	838	1,275	0	4,000	4,000	2,000	4,000	0
533200 MILEAGE	67,434	56,321	63,416	20,090	55,100	55,100	50,100	50,100	-5,000
533500 MEALS AND LODGING	895	12	9	12	400	400	250	400	0
537120 RESPITE CARE	0	600	0	0	1,000	1,000	0	1,000	0
538010 ADAPTIVE AIDS	111	0	0	0	350	350	0	0	-350
538110 GUARDIANSHIP & FIN MGNT SRVCS	0	2,400	2,400	1,000	2,400	2,400	3,000	3,000	600
538130 HOUSING ASSISTANCE	0	200	0	51,990	8,500	8,500	127,750	128,500	120,000
538160 CLIENT PURCHASED MEALS	2,465	1,301	2,324	0	3,000	3,000	1,500	3,000	0
538170 ALTERNATIVE ACTIVITIES	918	0	0	0	1,500	1,500	0	0	-1,500
538180 SHELTERED WORK	11,133	2,392	7,551	3,414	10,000	10,000	8,000	8,000	-2,000
538190 SPECIALIZED MEDICAL SUPPLIES	3,950	4,668	1,897	651	6,000	8,000	2,500	4,000	-4,000
538210 SPECIALIZED TRANSPORTATION	5,895	3,400	7,247	1,028	5,000	5,000	3,000	3,500	-1,500
538230 SUPPORTIVE HOME CARE	918	0	0	0	0	0	0	0	0
538260 ADULT FAMILY HOME	139,985	187,812	157,363	188,954	160,000	160,000	378,000	160,000	0
538320 RESIDENTIAL CARE APARTMENT	11,539	0	0	488	15,000	15,000	19,035	31,437	16,437
538340 COUNSELING AND THERAPEUTIC	0	7,300	0	2,000	0	0	2,000	2,000	2,000
TOTAL COMMUNITY SUPPORT PROGRAM	2,080,594	1,928,071	2,041,480	1,140,807	2,058,494	2,060,494	2,450,263	2,242,109	181,615
21051438 CHILD PROTECTIVE SERVICES									
511100 SALARIES PERMANENT REGULAR	1,009,556	1,133,379	1,181,431	598,869	1,206,826	1,206,826	1,264,319	1,308,346	101,520
511200 SALARIES-PERMANENT-OVERTIME	569	624	288	0	500	500	500	500	0

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
21051438 CHILD PROTECTIVE SERVICES									
511900 LONGEVITY-FULL TIME	2,195	1,580	1,651	0	2,060	2,060	1,920	2,100	40
512100 WAGES-PART TIME	0	0	11,452	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	73,325	82,653	87,262	43,272	92,518	92,518	96,906	100,287	7,769
514200 RETIREMENT-COUNTY SHARE	66,275	74,751	78,845	38,927	78,610	78,610	82,338	89,144	10,534
514400 HEALTH INSURANCE COUNTY SHARE	161,385	186,299	203,862	114,807	240,070	240,070	212,541	201,573	-38,497
514500 LIFE INSURANCE COUNTY SHARE	288	307	335	196	358	358	338	312	-46
514600 WORKERS COMPENSATION	12,404	15,570	18,062	8,336	18,745	18,745	19,634	16,387	-2,358
514800 UNEMPLOYMENT	3,466	370	0	0	0	0	0	0	0
522500 TELEPHONE	7,966	8,433	9,353	4,559	8,500	8,500	9,500	9,500	1,000
523900 INTERPRETER FEES	16,080	2,376	865	586	8,000	8,000	2,000	5,000	-3,000
524000 MISCELLANEOUS EXPENSES	44,160	82,116	78,927	48,297	82,000	82,000	86,000	85,827	3,827
532800 TRAINING AND INSERVICE	7,462	5,432	5,316	1,449	7,102	7,102	5,352	5,852	-1,250
533200 MILEAGE	46,299	29,353	35,357	13,806	40,500	40,500	35,250	35,250	-5,250
533500 MEALS AND LODGING	5,278	792	351	467	2,775	2,775	1,275	2,800	25
537120 RESPITE CARE	945	11,467	12,494	3,000	1,500	1,500	16,124	12,500	11,000
538020 PURCHASED CASE MANAGEMENT	10,000	10,000	0	0	0	0	0	0	0
538080 CHILD DAYCARE	0	0	5,409	2,000	0	0	10,000	10,000	10,000
538130 HOUSING ASSISTANCE	0	0	1,680	2,067	0	0	4,500	3,000	3,000
538160 CLIENT PURCHASED MEALS	223	196	197	49	500	500	200	1,000	500
538210 SPECIALIZED TRANSPORTATION	4,411	10,083	5,298	9,076	5,000	5,000	20,000	20,000	15,000
538220 SUPERVISED VISITATION	1,794	0	856	0	2,000	2,000	0	2,000	0
538270 FOSTER HOME	414,790	416,467	490,502	211,417	325,000	325,000	540,013	360,000	35,000
538280 GROUP HOME	73,831	0	4,950	0	0	0	0	0	0
538290 KINSHIP	0	123,424	121,799	64,263	126,492	126,492	140,793	140,793	14,301
538340 COUNSELING AND THERAPEUTIC	3,369	25,556	15,159	8,993	2,500	2,500	13,827	12,500	10,000
538450 CHILD CARING INSTITUTIONS	872,685	369,460	374,231	303,934	420,000	420,000	820,235	500,000	80,000
538480 PROGRAM ADMINISTRATION	0	2,435	3,231	94	0	0	2,000	2,000	2,000
538490 FOSTER HOME LICENSE/RECRUITING	93,079	80,237	74,702	38,022	80,000	80,000	80,000	80,000	0
538520 CRIMINAL BACKGROUND CHECKS	0	54	178	16	100	100	100	100	0
TOTAL CHILD PROTECTIVE SERVICES	2,931,836	2,673,413	2,824,043	1,516,501	2,751,656	2,751,656	3,465,665	3,006,771	255,115
21051439 CHILDREN & FAMILY SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	569,652	632,860	722,973	366,020	791,169	791,169	847,488	1,215,763	424,594
511900 LONGEVITY-FULL TIME	1,958	1,738	2,317	0	2,477	2,477	2,157	2,317	-160
514100 FICA & MEDICARE TAX	41,101	46,164	52,893	26,492	60,775	60,775	65,059	93,258	32,483
514200 RETIREMENT-COUNTY SHARE	37,499	42,544	48,920	23,346	51,587	51,587	55,227	82,829	31,242
514400 HEALTH INSURANCE COUNTY SHARE	137,499	125,202	142,771	78,691	169,633	169,633	152,523	252,572	82,939
514500 LIFE INSURANCE COUNTY SHARE	187	193	241	157	261	261	266	275	14
514600 WORKERS COMPENSATION	6,569	8,488	10,630	5,024	10,950	10,950	11,818	14,102	3,152
515800 PER DIEM COMMITTEE	600	200	975	225	800	800	975	975	175

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
21051439 CHILDREN & FAMILY SUPPORT UNIT									
522500 TELEPHONE	4,623	5,481	5,573	2,908	6,200	6,200	5,700	6,200	0
523900 INTERPRETER FEES	2,471	1,765	2,636	1,272	2,800	2,800	2,800	2,800	0
524000 MISCELLANEOUS EXPENSES	3,200	1,685	5,090	579	2,950	2,950	2,950	1,650	-1,300
532800 TRAINING AND INSERVICE	645	1,366	53,688	925	2,550	2,550	1,500	2,550	0
533200 MILEAGE	20,804	9,215	16,748	8,602	22,200	22,200	20,700	25,100	2,900
533500 MEALS AND LODGING	500	34	0	425	650	650	775	900	250
538010 ADAPTIVE AIDS	8,722	28,771	26,671	2,492	20,500	20,500	18,250	20,500	0
538030 COMMUNICATION AIDS	100	0	585	250	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	360	300	1,205	0	1,000	1,000	500	1,000	0
538080 CHILD DAYCARE	0	240	0	0	0	0	0	0	0
538120 HOME MODIFICATIONS	0	12,713	840	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	0	475	0	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	956	3,172	1,132	0	1,200	1,200	900	1,200	0
538160 CLIENT PURCHASED MEALS	9	0	0	0	0	0	0	0	0
538170 ALTERNATIVE ACTIVITIES	2,058	3,348	1,490	1,000	2,000	2,000	2,000	2,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	831	3,221	20,407	5,500	5,500	33,000	30,000	24,500
538210 SPECIALIZED TRANSPORTATION	149	0	0	0	0	0	0	0	0
538270 FOSTER HOME	23,072	46,320	42,109	6,595	43,228	43,228	16,000	20,000	-23,228
538340 COUNSELING AND THERAPEUTIC	321,128	255,904	322,873	154,759	370,000	370,000	370,000	0	-370,000
538480 PROGRAM ADMINISTRATION	389,449	603,681	1,009,642	0	600,000	600,000	1,009,428	1,009,428	409,428
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,573,311	1,832,691	2,475,224	700,167	2,168,430	2,168,430	2,620,016	2,785,419	616,989
21051440 OUTPATIENT UNIT SERVICE									
511100 SALARIES PERMANENT REGULAR	1,407,564	1,479,157	1,612,177	790,929	1,828,887	1,828,887	1,754,661	1,949,297	120,410
511200 SALARIES-PERMANENT-OVERTIME	6,453	0	0	0	500	500	500	500	0
511900 LONGEVITY-FULL TIME	3,540	2,955	2,879	158	2,835	2,835	2,352	2,613	-222
512100 WAGES-PART TIME	7,745	8,874	8,172	15,331	0	0	0	0	0
514100 FICA & MEDICARE TAX	102,206	108,702	117,999	57,935	140,165	140,165	134,450	149,359	9,194
514200 RETIREMENT-COUNTY SHARE	90,956	99,606	106,839	51,276	119,094	119,094	114,238	132,764	13,670
514400 HEALTH INSURANCE COUNTY SHARE	260,851	271,588	283,556	163,848	395,554	395,554	312,544	309,926	-85,628
514500 LIFE INSURANCE COUNTY SHARE	492	380	441	261	420	420	391	405	-15
514600 WORKERS COMPENSATION	17,127	20,218	25,007	11,304	27,776	27,776	26,548	23,828	-3,948
515800 PER DIEM COMMITTEE	2,000	675	1,800	0	0	0	0	0	0
520900 CONTRACTED SERVICES	499,271	558,114	482,208	264,479	544,761	544,761	528,200	448,261	-96,500
522500 TELEPHONE	8,167	10,503	11,503	6,198	11,500	11,500	11,700	11,700	200
523900 INTERPRETER FEES	4,271	3,268	1,685	1,101	2,500	2,500	2,000	2,500	0
524000 MISCELLANEOUS EXPENSES	4,738	5,431	2,281	878	3,100	3,100	2,500	3,100	0
527500 INPATIENT	33,465	30,977	25,094	33,600	25,000	25,000	50,000	30,000	5,000
527700 AODA-DETOX	60,545	60,154	41,600	17,187	65,000	65,000	46,000	45,000	-20,000
528300 CBRF	312,010	437,201	258,558	117,369	259,206	259,206	282,166	227,500	-31,706

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2022
				Actual	Adopted	Budget			2023
					Budget				2023
21051440 OUTPATIENT UNIT SERVICE									
528400 INSTITUTIONS	614,255	915,500	1,426,490	294,302	654,214	654,214	1,000,000	700,000	45,786
529900 PSYCHOLOGICAL SERVICES	72,430	108,059	100,408	47,263	82,000	82,000	114,000	110,000	28,000
531200 OFFICE SUPPLIES AND EXPENSE	12,294	300	1,874	105	2,000	2,000	2,000	2,000	0
532200 SUBSCRIPTIONS	70	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	10,368	19,270	25,037	7,123	9,500	11,100	9,500	9,500	-1,600
533200 MILEAGE	34,560	12,834	12,311	5,820	31,800	31,800	15,000	17,500	-14,300
533500 MEALS AND LODGING	4,479	829	145	15	2,750	2,750	1,250	2,750	0
537120 RESPITE CARE	982	9,131	16,014	3,990	10,500	10,500	10,000	10,500	0
538035 COMMUNITY LIVING & SUPPORT SVC	5,275,239	0	0	0	0	0	0	0	0
538040 CLIENT EDUCATION AND TRAINING	12,282	0	0	0	0	0	0	0	0
538070 ADULT DAYCARE	0	0	0	0	1,000	1,000	1,000	1,000	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	0	5,085	5,631	3,491	6,350	6,350	8,200	9,750	3,400
538130 HOUSING ASSISTANCE	13,542	16,118	11,875	8,211	10,000	10,000	26,456	22,856	12,856
538150 PERSONAL EMERG RESPONSE SYSTEM	0	0	65	60	850	850	350	600	-250
538160 CLIENT PURCHASED MEALS	0	377	171	31	1,500	1,500	500	1,418	-82
538190 SPECIALIZED MEDICAL SUPPLIES	43,947	7,673	1,801	1,270	13,000	13,000	7,500	9,000	-4,000
538210 SPECIALIZED TRANSPORTATION	13,063	22,500	14,249	8,138	17,350	17,350	16,600	16,850	-500
538230 SUPPORTIVE HOME CARE	0	17,765	12,038	6,308	22,000	22,000	18,500	22,000	0
538260 ADULT FAMILY HOME	60,478	15,648	21,991	0	26,511	26,511	10,000	20,000	-6,511
538330 DAY TREATMENT	0	0	0	0	8,000	8,000	0	4,000	-4,000
538340 COUNSELING AND THERAPEUTIC	1,544,429	0	0	0	2,000	2,000	0	0	-2,000
538350 CRISIS INTERVENTION	80,898	102,253	156,929	65,931	100,000	100,000	160,000	175,000	75,000
538390 INTEGRATED SERVICES	81,474	0	0	0	0	0	0	0	0
538410 INTAKE ASSESSMENT	146,886	0	0	0	0	0	0	0	0
538450 CHILD CARING INSTITUTIONS	25,408	319,893	36,060	0	45,000	45,000	0	20,000	-25,000
538470 SKILLED NURSING	0	4,200	0	241	0	0	500	500	500
538480 PROGRAM ADMINISTRATION	23,418	-449	691	10,508	1,000	1,000	54,658	22,821	21,821
538530 OUTREACH AND DEVELOPMENT	0	9,920	16,402	0	28,239	28,239	32,784	33,694	5,455
TOTAL OUTPATIENT UNIT SERVICE	10,891,902	4,684,709	4,841,981	1,994,662	4,501,862	4,503,462	4,757,048	4,548,492	45,030
21051446 FAMILY CARE									
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	0	510,849	510,849	510,849	510,849	0
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	607,651	595,774	299,241	613,733	613,733	614,563	639,608	25,875
511200 SALARIES-PERMANENT-OVERTIME	0	4	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	2,289	2,489	138	2,649	2,649	2,206	2,366	-283
514100 FICA & MEDICARE TAX	0	44,012	42,946	21,293	47,306	47,306	47,336	49,264	1,958
514200 RETIREMENT-COUNTY SHARE	0	38,236	40,354	19,094	40,065	40,065	40,090	43,654	3,589

Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
21051447 INTEGRATED SERVICES									
514400 HEALTH INSURANCE COUNTY SHARE	0	127,062	137,896	83,188	146,564	146,564	166,403	144,219	-2,345
514500 LIFE INSURANCE COUNTY SHARE	0	162	188	83	201	201	210	151	-50
514600 WORKERS COMPENSATION	0	9,043	9,835	4,641	9,585	9,585	9,591	8,050	-1,535
515800 PER DIEM COMMITTEE	0	0	1,350	1,275	2,000	2,000	2,000	2,000	0
520900 CONTRACTED SERVICES	0	4,530	20,745	0	0	0	0	96,500	96,500
522500 TELEPHONE	0	3,772	4,009	1,944	3,900	3,900	4,000	4,000	100
523900 INTERPRETER FEES	0	1,539	919	404	1,000	1,000	1,300	1,300	300
524000 MISCELLANEOUS EXPENSES	0	5	2,031	0	500	500	500	500	0
527700 AODA-DETOX	0	2,600	0	0	0	0	0	0	0
528300 CBRF	0	10,664	8,009	561	25,000	25,000	10,000	17,500	-7,500
532800 TRAINING AND INSERVICE	0	514	1,013	945	2,250	2,250	2,500	2,250	0
533200 MILEAGE	0	8,972	11,654	3,959	10,000	10,000	10,150	10,150	150
533500 MEALS AND LODGING	0	83	0	1,486	200	200	1,586	350	150
538035 COMMUNITY LIVING & SUPPORT SVC	0	5,477,141	7,076,777	3,787,893	6,700,000	6,700,000	9,200,000	10,700,000	4,000,000
538040 CLIENT EDUCATION AND TRAINING	0	1,923	0	0	5,000	5,000	1,000	1,000	-4,000
538130 HOUSING ASSISTANCE	0	8,339	2,683	3,816	8,500	8,500	12,641	11,041	2,541
538260 ADULT FAMILY HOME	0	7,095	0	0	10,000	10,000	3,000	5,000	-5,000
538340 COUNSELING AND THERAPEUTIC	0	1,469,568	1,409,810	459,658	1,450,000	1,450,000	750,000	0	-1,450,000
538390 INTEGRATED SERVICES	0	93,465	129,303	77,277	120,000	120,000	120,000	120,000	0
538410 INTAKE ASSESSMENT	0	301,238	358,913	213,091	360,000	360,000	490,000	0	-360,000
538480 PROGRAM ADMINISTRATION	0	22,009	6,515	3,302	5,000	5,000	6,000	6,000	1,000
TOTAL INTEGRATED SERVICES	0	8,241,914	9,863,212	4,983,289	9,563,453	9,563,453	11,495,076	11,864,903	2,301,450
21051448 JUSTICE, DIVERSION & SUPPORT									
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0	0	0	200,712	200,712
511200 SALARIES-PERMANENT-OT SUDS	0	0	0	0	0	0	0	94,775	94,775
511900 LONGEVITY-FULL TIME	0	0	0	0	0	0	0	205	205
514100 FICA & MEDICARE TAX	0	0	0	0	0	0	0	22,620	22,620
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0	0	0	20,107	20,107
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	54,178	54,178
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	47	47
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	2,740	2,740
520900 CONTRACTED SERVICES	0	0	0	0	0	0	0	6,961	6,961
520912 URINE ANALYSIS	0	0	0	0	0	0	0	25,100	25,100
520913 TREATMENT	0	0	0	0	0	0	0	22,500	22,500
520914 MONITORING	0	0	0	0	0	0	0	2,000	2,000
522500 TELEPHONE	0	0	0	0	0	0	0	3,200	3,200
528600 TRANSPORTATION	0	0	0	0	0	0	0	4,894	4,894
531100 POSTAGE AND BOX RENT	0	0	0	0	0	0	0	500	500
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	0	0	0	6,750	6,750

Fund: HUMAN SERVICES	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
21051448 JUSTICE, DIVERSION & SUPPORT									
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	0	0	0	26,367	26,367
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	0	0	0	13,050	13,050
533200 MILEAGE	0	0	0	0	0	0	0	4,900	4,900
533500 MEALS AND LODGING	0	0	0	0	0	0	0	12,020	12,020
534800 EDUCATIONAL SUPPLIES	0	0	0	0	0	0	0	7,273	7,273
534801 MARKETING	0	0	0	0	0	0	0	5,265	5,265
535100 VEHICLE FUEL / OIL	0	0	0	0	0	0	0	1,000	1,000
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	0	0	0	0	0	1,000	1,000
537500 PROGRAM INCENTIVES & EXPENSES	0	0	0	0	0	0	0	24,248	24,248
538130 HOUSING ASSISTANCE	0	0	0	0	0	0	0	17,420	17,420
538140 MISC PARTICIPANT ASSISTANCE	0	0	0	0	0	0	0	1,000	1,000
538530 OUTREACH AND DEVELOPMENT	0	0	0	0	0	0	0	3,250	3,250
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	0	0	0	418	418
TOTAL JUSTICE, DIVERSION & SUPPORT	0	0	0	0	0	0	0	584,500	584,500
21051900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	1,127,521	982,076	1,055,379	124,799	5,000	5,000	125,368	5,000	0
TOTAL TRANSFERS TO OTHER FUNDS	1,127,521	982,076	1,055,379	124,799	5,000	5,000	125,368	5,000	0
TOTAL DEPARTMENT REVENUE	-24,156,382	-25,124,270	-27,306,782	-6,804,331	-26,333,515	-26,571,780	-28,670,789	-30,176,264	3,604,484
TOTAL DEPARTMENT EXPENSE	24,142,378	25,239,829	28,087,367	12,494,454	26,333,515	26,571,780	30,092,981	30,176,264	3,604,484
-ADDITION TO / USE OF FUND BALANCE	-14,004	115,558	780,585	5,690,123	0	0	1,422,192	0	

Justice, Diversion, & Support (combined into Human Services in 2023)

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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

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

Justice, Diversion, & Support (combined into Human Services in 2023)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase opportunities for justice-involved individuals to become productive members of the community.	Referral/Enrollment/Admission to JDS Programs Increase Track Adult Treatment Court Graduations Track Substance Use Diversion and Support (SUDS) Program completions Track Learning Center GED passing test scores Track successful completions of DSA Program	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. 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.	12/31/2023
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	12/31/2023
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

Justice, Diversion, & Support (combined into Human Services in 2023)

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 BUDGET		FTE's	Key Outcome Indicator(s)
Justice, Diversion, & Support	JDS works with the Sauk County Criminal Justice Coordinating Council to protect and enhance the health, welfare, and safety of it's residents in efficient and cost effective ways, and to create policy initiatives that address the complex issues associated with justice-involved individuals.		User Fees / Misc.	\$0	0.65	1. Conduct at least 6 community education/outreach events. 2. Research, plan, budget, and implement new programs that will decrease the individuals incarcerated
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$59,684		
			Operating Expenses	\$9,314		
			TOTAL EXPENSES	\$68,998		
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.				2.25	1. Enroll 30 individuals in Adult Treatment Court for 2023. 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.
			User Fees / Misc.	\$4,000		
			Grants	\$150,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$154,000		
			Wages & Benefits	\$197,254		
			Operating Expenses	\$101,806		
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.				1.00	1. Enroll 30 individuals into the SUDS -Pre-Booking Diversion program in 2023. 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.
			User Fees / Misc.	\$0		
			Grants	\$125,000		
			TOTAL REVENUES	\$125,000		
			Wages & Benefits	\$79,251		
			Operating Expenses	\$47,244		
			TOTAL EXPENSES	\$126,495		
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.				0.75	1. Enroll 20 justice-involved individuals into the Educational Navigation Program. 2. 100% of enrolled participants attended a minimum of 5 tutoring sessions. 3. 50% of enrolled participants improve their employment status.
			User Fees / Misc.	\$0		
			Grants	\$71,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$71,000		
			Wages & Benefits	\$50,228		
			Operating Expenses	\$24,209		
			TOTAL EXPENSES	\$74,437		
			COUNTY LEVY	\$3,437		

Justice, Diversion, & Support (combined into Human Services in 2023)

Diversion Supervision Agreement	To allow individuals that have had limited touch with the criminal justice system to correct their behavior and continue to live a crime free life.		User Fees / Misc.	\$0	0.10	1. Enroll 60 justice-involved individuals into the DSA Program
			Grants	\$1,500		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,500		
			Wages & Benefits	\$8,966		
			Operating Expenses	\$1,959		
			TOTAL EXPENSES	\$10,925		
Totals			COUNTY LEVY	\$9,425	4.75	
			TOTAL REVENUES	\$351,500		
			TOTAL EXPENSES	\$579,915		
			COUNTY LEVY	\$228,415		

Output Measures - How much are we doing?				
Description	2021 Actual	2022 Estimated	2023 Budget	
Community Outreach events for JDS Programs	11	10	15	
Highest Treatment Court Participant Enrollment	15	14	30	
Adult Treatment Court Graduates	9	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 the level of care	100%	100%	100%	
Percentage of enrolled SUDs participants who complete program and are diverted from justice system.	74%	80%	80%	
Highest number of participants in SUDS - Pre-booking Diversion Program	22	24	30	
Number of people referred to SUDS	102	156	75	
Number of individuals enrolled in SUDS	59	60	50	
Number of individuals provided GED/HSED tutoring	17	15	20	
Number of GED/HSED certificates obtained	1	1	10	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 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.	4%	2%	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)	8%	11%	<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.	11%	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	36%	40%	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	11%	15%	60%
CJCC meetings - Obtain quorum for 9/12 monthly meetings	To demonstrate member commitment and avoid unnecessary delays in committee action	58%	100%	100%

Justice, Diversion, & Support (JDS)

(combined into Human Services in 2023)

Oversight Committee: **Human Services**

JDS Program Manager

1.00 FTE

JDS Case Coordinator

2.00 FTE

Case Manager (Pre-Booking)

1.00 FTE

Education Navigator

0.75 FTE

Administrative Specialist

0.00 FTE

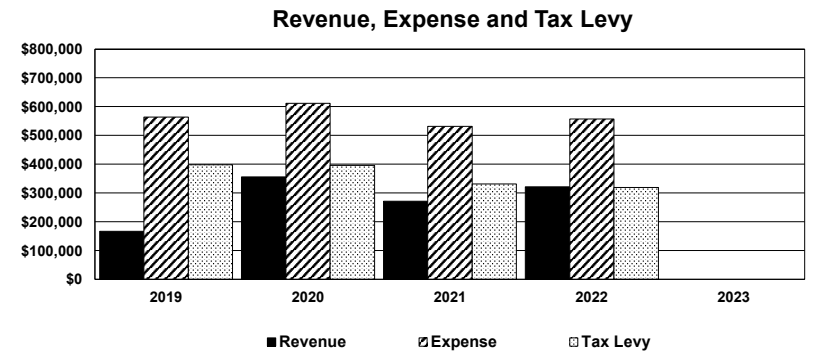
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	1.30	1.75	-1.00	0.75	-1.75
FTE Balance	5.00	6.75	5.75	6.50	4.75

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION, & SUPPORT											
<u>Revenues</u>											
Tax Levy	397,461	395,494	331,369	318,753	318,753	0	(318,753)	-100.00%	None	0	0
Grants & Aids	159,906	353,006	265,870	410,246	312,740	0	(410,246)	-100.00%			
User Fees	6,950	2,964	5,608	8,500	8,000	0	(8,500)	-100.00%	2023 Total	0	0
Use of Fund Balance	0	0	0	51,709	0	0	(51,709)	-100.00%			
Total Revenues	564,317	751,464	602,847	789,208	639,493	0	(789,208)	-100.00%	2024	0	0
<u>Expenses</u>											
Labor	302,145	329,546	298,537	424,916	306,918	0	(424,916)	-100.00%	2025	0	0
Labor Benefits	82,848	110,816	89,470	134,501	100,626	0	(134,501)	-100.00%	2026	0	0
Supplies & Services	178,538	170,444	143,036	229,791	148,787	0	(229,791)	-100.00%	2027	0	0
Addition to Fund Balance	786	140,658	71,804	0	83,162	0	0	0.00%			
Total Expenses	564,317	751,464	602,847	789,208	639,493	0	(789,208)	-100.00%			
Beginning of Year Fund Balance						Included in General Fund Total					
End of Year Fund Balance	Justice, Diversion & Support Combined into Human Services in 2023										

2023 Highlights & Issues on the Horizon

As of 2023 Justice, Diversion, & Support (formerly Criminal Justice Coordinating) has transitioned to the Human Services Department, recognizing some efficiencies in staffing and reporting.

Diversion Supervision Agreement (DSA) program was not budgeted for 2023. However a grant application had been submitted and was awarded to support individuals convicted of criminal offenses by assisting with financial and other barriers that come with supporting individuals with addiction.



Fund: GENERAL FUND									\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10027 JUSTICE, DIVERSION, & SUPPORT									
411100 GENERAL PROPERTY TAXES	-397,461	-395,494	-331,369	-159,377	-318,753	-318,753	-318,753	0	-318,753
424275 TREATMENT ALTERNATIVES & DIVER	-83,866	-133,730	-107,925	-9,776	-239,246	-239,246	-141,740	0	-239,246
424276 PRE-BOOKING DIVERSION	-76,040	-124,671	-86,945	-20,293	-100,000	-100,000	-100,000	0	-100,000
424296 ROUTES TO RECOVERY COVID	0	-104	0	0	0	0	0	0	0
424496 SSM HEALTH GRANT	0	-94,500	-71,000	-71,000	-71,000	-71,000	-71,000	0	-71,000
451211 OP AFTER REVOCATION PROG FEES	-1,435	-185	0	0	0	0	0	0	0
451212 TREATMENT COURT USER FEES	-5,515	-2,779	-5,033	-2,452	-4,000	-4,000	-6,000	0	-4,000
451214 DIVERSION SUPERVISION AGREE FE	0	0	-575	-900	-4,500	-4,500	-2,000	0	-4,500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-51,709	0	0	-51,709
TOTAL JUSTICE, DIVERSION, & SUPPORT	-564,317	-751,463	-602,848	-263,797	-737,499	-789,208	-639,493	0	-789,208
10027133 JUSTICE, DIVERSION, & SUPPORT									
511100 SALARIES PERMANENT REGULAR	110,242	293,236	261,446	124,330	337,636	337,636	288,493	0	-337,636
511200 SALARIES-PERMANENT-OT SUDS	0	127	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	198	0	80	80	80	0	-80
512100 WAGES-PART TIME	27,524	35,677	36,893	18,346	35,491	87,200	18,345	0	-87,200
512200 WAGES-PART TIME-OVERTIME	0	506	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	9,964	24,050	21,805	10,270	28,551	28,551	23,448	0	-28,551
514200 RETIREMENT-COUNTY SHARE	8,522	21,601	19,898	8,167	24,259	24,259	19,074	0	-24,259
514400 HEALTH INSURANCE COUNTY SHARE	23,433	51,705	44,517	29,910	77,628	77,628	55,058	0	-77,628
514500 LIFE INSURANCE COUNTY SHARE	21	143	65	24	45	45	62	0	-45
514600 WORKERS COMPENSATION	677	3,697	3,185	1,286	4,018	4,018	2,984	0	-4,018
514800 UNEMPLOYMENT	0	9,620	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	9,287	33,134	28,263	1,974	23,375	23,375	13,561	0	-23,375
520912 URINE ANALYSIS	292	38,978	30,691	6,458	42,598	42,598	28,698	0	-42,598
520913 TREATMENT	4,035	5,926	6,507	4,957	41,500	41,500	24,222	0	-41,500
520914 MONITORING	0	847	3,338	598	8,100	8,100	2,100	0	-8,100
520915 SCRAM	0	4,089	300	0	0	0	0	0	0
522500 TELEPHONE	1,108	3,386	3,690	1,313	4,171	4,171	2,662	0	-4,171
528600 TRANSPORTATION	0	2,465	3,260	2,885	4,910	4,910	4,834	0	-4,910
531100 POSTAGE AND BOX RENT	43	110	158	109	600	600	300	0	-600
531200 OFFICE SUPPLIES AND EXPENSE	1,874	5,846	3,960	1,634	12,355	12,355	7,002	0	-12,355
531800 MIS DEPARTMENT CHARGEBACKS	12,998	17,033	30,536	13,566	20,780	20,780	20,780	0	-20,780
532500 SEMINARS AND REGISTRATIONS	1,488	8,885	6,984	4,258	11,761	11,761	11,400	0	-11,761
532800 TRAINING AND INSERVICE SUDS	0	190	628	0	0	0	0	0	0
533200 MILEAGE	47	187	1,611	268	2,939	2,939	1,700	0	-2,939
533500 MEALS AND LODGING	333	4,697	5,314	0	5,660	5,660	1,660	0	-5,660
534200 MEDICAL SUPPLIES- COVID ORD	0	36	0	0	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	0	1,462	891	795	5,618	5,618	5,190	0	-5,618
534801 MARKETING	0	0	1,942	0	6,000	6,000	3,550	0	-6,000

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
10027133 JUSTICE, DIVERSION, & SUPPORT									
535100 VEHICLE FUEL / OIL	228	574	110	32	1,000	1,000	300	0	-1,000
535200 VEHICLE MAINTENANCE AND REPAIR	998	151	631	0	500	500	500	0	-500
537500 PROGRAM INCENTIVES & EXPENSES	2,066	8,362	3,406	1,677	18,610	18,610	8,660	0	-18,610
538130 HOUSING ASSISTANCE	575	27,977	10,629	1,503	16,614	16,614	10,000	0	-16,614
538140 MISC PARTICIPANT ASSISTANCE	0	6,110	0	0	1,000	1,000	250	0	-1,000
538530 OUTREACH AND DEVELOPMENT	0	0	188	75	1,700	1,700	1,000	0	-1,700
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	418	0	0	418	0	0
TOTAL JUSTICE, DIVERSION, & SUPPORT	215,758	610,807	531,043	234,853	737,499	789,208	556,331	0	-789,208
10027135 TREATMENT COURT									
511100 SALARIES PERMANENT REGULAR	107,285	0	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	14	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,911	0	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	7,036	0	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	7,953	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	62	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,348	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	6,885	0	0	0	0	0	0	0	0
520912 URINE ANALYSIS	49,850	0	0	0	0	0	0	0	0
520913 TREATMENT	7,701	0	0	0	0	0	0	0	0
520914 MONITORING	4,336	0	0	0	0	0	0	0	0
522500 TELEPHONE	568	0	0	0	0	0	0	0	0
528600 TRANSPORTATION	2,700	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	46	0	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	5,593	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	6,037	0	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	3,835	0	0	0	0	0	0	0	0
533200 MILEAGE	38	0	0	0	0	0	0	0	0
533500 MEALS AND LODGING	1,016	0	0	0	0	0	0	0	0
537500 PROGRAM INCENTIVES	2,935	0	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	7,675	0	0	0	0	0	0	0	0
TOTAL TREATMENT COURT	230,824	0	0	0	0	0	0	0	0
10027136 OPERATING AFTER REVOCATION									
520911 OAR DIVERSION	7,190	0	0	0	0	0	0	0	0
TOTAL OPERATING AFTER REVOCATION	7,190	0	0	0	0	0	0	0	0
10027137 PRE-BOOKING DIVERSION									
511100 SALARIES PERMANENT REGULAR	57,072	0	0	0	0	0	0	0	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 2022 Amended To 2023
10027137 PRE-BOOKING DIVERSION								
511200 SALARIES-PERMANENT-OVERTIME	7	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	4,169	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	3,739	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	7,283	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	15	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	714	0	0	0	0	0	0	0
520912 URINE ANALYSIS	491	0	0	0	0	0	0	0
520913 TREATMENT	553	0	0	0	0	0	0	0
522500 TELEPHONE	537	0	0	0	0	0	0	0
528600 TRANSPORTATION	2,950	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	2,801	0	0	0	0	0	0	0
531500 FORMS AND PRINTING	52	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	15,400	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	294	0	0	0	0	0	0	0
533100 VEHICLE EXPENSES	88	0	0	0	0	0	0	0
533200 MILEAGE	206	0	0	0	0	0	0	0
533500 MEALS AND LODGING	516	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	184	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	1,827	0	0	0	0	0	0	0
538140 MISC PARTICIPANT ASSITANCE	1,650	0	0	0	0	0	0	0
TOTAL PRE-BOOKING DIVERSION	100,549	0	0	0	0	0	0	0
10027138 PRE-TRIAL DIVERSION								
520900 CONTRACTED SERVICES	9,210	0	0	0	0	0	0	0
TOTAL PRE-TRIAL DIVERSION	9,210	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-564,317	-751,463	-602,848	-263,797	-737,499	-789,208	-639,493	0 -789,208
TOTAL DEPARTMENT EXPENSE	563,531	610,807	531,043	234,853	737,499	789,208	556,331	0 -789,208
-ADDITION TO / USE OF FUND BALANCE	-786	-140,656	-71,804	-28,945	0	0	-83,162	0

Public Health

Department Vision - Where the department would ideally like to be
Everyone in Sauk County lives the healthiest life possible.
Department Mission - Major reasons for the department's existence and purpose in County government
Enhance the conditions that support optimal health and well-being for all people in Sauk County.
Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services Promote safe community Stewardship of natural resources Development of cultural, social, and community values Encourage economic development
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
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 - Visiting nurses / home health care / isolated individuals
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Public Health

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support an engaged, well-trained, and strategically-focused public health workforce	1. # of new people that intern/volunteer with PHSC, 2. Outreach to colleges about non-traditional paths to Public Health, 3. Number of students attending career day presentations at local high schools to learn about careers in public health	Encourage individuals with diverse backgrounds and experiences to volunteer with or intern for Public Health positions	12/31/2023
	1. # of wellness/work life balance resources/activity (e.g. Weekly Wellness Wednesday), 2. Staff retention rate, 3. # of staff recognitions	Create an environment that encourages staff retention	12/31/2023
	1. Train 100% of new staff in required ICS training within 6 months of hire, 2. 100% of staff have completed required annual trainings 3. All staff report participation in at least one training related to core competencies	Provide training to assure a prepared and capable PH workforce	12/31/2023
	1. meetings with all budget supervisors conducted quarterly, 2. Budget reports sent to all budget supervisors monthly	Assure all programs are managing budgets to maximize program potential to deliver goals and objectives.	12/31/2023
Increase awareness of services provided by Public Health Sauk County	1. # of one-on-one (education) outreach activities to increase NFP referrals, 2. # of WIC outreach activities, 3. # of one-on-one (education) outreach activities to increase PNCC referrals	Increase outreach efforts to referral partners	12/31/2023
	1. Total website visits on Health website pages, 2. # of social media page impressions, 3. On Demand TV Advertising Video impressions	Assess digital media outreach visitor insights monthly to determine the reach of outreach efforts	12/31/2023
	1. # of CHIP related presentations provided (in person or virtual), 2. # of press releases and newsletters (or newsletter articles), 3. # of materials translated to Spanish or other languages as needed	Continue to provide relevant health information in an accessible manner to all who live, learn work and play in Sauk County	12/31/2023
Provide services to improve the health of Sauk County residents	1. # of children vaccinated through VFC, 2. # of vaccine clinics hosted, 3. # vouchers for medical and dental needs	Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical Vouchers)	12/31/2023
	1. # of Narcan units distributed, 2. # of response team visits to clients about substance use, 3. # of efforts toward policy and systems changes to promote health	Provide prevention and harm reduction services to reduce substance misuse and related harms	12/31/2023
	1. perform tick drags monthly during tick season, 2. Number of pool/water attraction inspections completed, 3. number of radon kits sold, 4. # of education encounters during routine food establishment inspections	Refine programs that support healthy environments through education, data collection and quality improvement.	12/31/2023
	1. NFP retention rate by pregnancy, 2. NFP retention rate by infancy, 3. NFP retention rate by toddlerhood, 4. % of WIC voucher \$\$ redeemed at Farmer's Markets, 5. % of WIC moms who initiated breastfeeding are still breastfeeding at six months	Improve Health of Pregnant Women and Children Age 0-5	12/31/2023
Engage the community in coalitions and other Public Health activities	1. # of new policy recommendations made by coalitions and review teams, 2. Attendance at Community Coalition/Committee Meetings will reflect the participation of individuals with lived experience relevant to the health policy changes discussed	Involve the community in Policy/Systems Changes, Health Equity	12/31/2023
	1. # of community partners actively participating in CHIP-related coalitions, 2. Strategic action taken on all three CHIP priority areas, 3. # of coalition/committee meetings held related to CHIP Priorities	Contribute towards the implementation of the CHIP in collaboration with partners	12/31/2023

Public Health

Program Evaluation							
Program Title		Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
1	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. 140	Fees / Medicaid	\$ -	0.93	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.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 65,000		
				TOTAL REVENUES	\$ 65,000		
				Wages & Benefits	\$ 102,857		
				Operating Expenses	\$ 68,238		
				TOTAL EXPENSES	\$ 171,095		
				COUNTY LEVY	\$ 106,095		
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 & Wis. Stat. 252	Fees / Medicaid	\$ -	1.24	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
				Grants / Donations	\$ 5,300		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,300		
				Wages & Benefits	\$ 132,208		
				Operating Expenses	\$ 10,170		
				TOTAL EXPENSES	\$ 142,378		
				COUNTY LEVY	\$ 137,078		
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	Fees / Medicaid	\$ 500	0.18	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 500		
				Wages & Benefits	\$ 20,187		
				Operating Expenses	\$ 4,804		
				TOTAL EXPENSES	\$ 24,991		
				COUNTY LEVY	\$ 24,491		
4	Public Information and 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	Fees / Medicaid	\$ -	0.12	Maintain at least 50% of the COVID-19 monthly page hits.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 12,977		
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 17,977		
				COUNTY LEVY	\$ 17,977		

Public Health

5	Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144.08	Fees / Medicaid	\$ 500	1.01	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%.
				Grants / Donations	\$ 18,808		
				Carryforward / Fund Balance	\$ 75,000		
				TOTAL REVENUES	\$ 94,308		
				Wages & Benefits	\$ 107,888		
				Operating Expenses	\$ 28,798		
				TOTAL EXPENSES	\$ 136,686		
				COUNTY LEVY	\$ 42,378		
6	PNCC	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 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.	DHS Ch. 253.07	Fees / Medicaid	\$ 75,000	0.91	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.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 75,000		
				Wages & Benefits	\$ 98,310		
				Operating Expenses	\$ 14,258		
				TOTAL EXPENSES	\$ 112,568		
				COUNTY LEVY	\$ 37,568		
7	Nurse Family Partnership	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. 253.07	Fees / Medicaid	\$ -	6.15	NFP - Maintain preterm and low birth rate 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. Serve 90 families.
				Grants / Donations	\$ 509,197		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 509,197		
				Wages & Benefits	\$ 655,610		
				Operating Expenses	\$ 80,608		
				TOTAL EXPENSES	\$ 736,218		
				COUNTY LEVY	\$ 227,021		

Public Health

8	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	Fees / Medicaid	\$ -	0.10	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.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 11,175		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 11,175		
9	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 and is aimed to reduce unintentional childhood injuries through a multifaceted strategy of public awareness, education, public policy advocacy, and community action in the areas of child passenger safety, home safety, water safety, and safe sleep.	DHS Ch. 253	COUNTY LEVY	\$ 11,175	0.06	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ 500		
				Carryforward / Fund Balance	\$ 7,500		
				TOTAL REVENUES	\$ 8,000		
				Wages & Benefits	\$ 6,626		
				Operating Expenses	\$ 7,975		
10	Rural Safety Days	Yearly event held for 3rd and/or 4th graders to help introduce and educate them on several topics. Some topics that have been discussed included but is not limited to chemicals, insects, electricity, water, internet, bullying, gun safety and control, small animals, farm equipment, large animals, seat belts, ATV/UTV's, and Fire..		TOTAL EXPENSES	\$ 14,601	0.09	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
				COUNTY LEVY	\$ 6,601		
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ 3,025		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 3,025		
				Wages & Benefits	\$ 9,833		
11	INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.		Operating Expenses	\$ 3,025	0.36	Provide at least 60 total vouchers for high-risk clients in need of medical or dental care.
				TOTAL EXPENSES	\$ 12,858		
				COUNTY LEVY	\$ 9,833		
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 30,000		
				TOTAL REVENUES	\$ 30,000		
				Wages & Benefits	\$ 38,821		
				Operating Expenses	\$ 31,996		
				TOTAL EXPENSES	\$ 70,817		
				COUNTY LEVY	\$ 40,817		

Public Health

12	Maternal Child Health Grant (MCH)	The (MCH) grant provides funding to the health department for education and services to vulnerable mothers and children. The focus of the grant has changed to a systems approach and includes the Keeping Kids Alive initiative (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	Fees / Medicaid	\$ -	0.71	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.
				Grants / Donations	\$ 25,570		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 25,570		
				Wages & Benefits	\$ 78,176		
				Operating Expenses	\$ 15,174		
				TOTAL EXPENSES	\$ 93,350		
				COUNTY LEVY	\$ 67,780		
13	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.	Wis. Stat. 255	Fees / Medicaid	\$ -	0.50	Connect 10 clients with Badger care.
				Grants / Donations	\$ 28,670		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 28,670		
				Wages & Benefits	\$ 53,863		
				Operating Expenses	\$ 13,980		
				TOTAL EXPENSES	\$ 67,843		
				COUNTY LEVY	\$ 39,173		
14	PHEP BIO T	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).	DHS Ch. 251.05	Fees / Medicaid	\$ -	0.44	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.
				Grants / Donations	\$ 55,316		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 55,316		
				Wages & Benefits	\$ 46,761		
				Operating Expenses	\$ 8,554		
				TOTAL EXPENSES	\$ 55,315		
				COUNTY LEVY	\$ (1)		
15	PHHS Prevention	The PHHS Block Grant Program allows states, territories, and tribes to— Address emerging health issues and gaps Decrease premature death and disabilities by focusing on the leading preventable risk factors Work to achieve health equity and eliminate health disparities by addressing the social determinants of health Support local programs to achieve healthy communities Establish data and surveillance systems to monitor the health status of targeted populations	Wis. Stat 250.03 DHS Ch. 251.05	Fees / Medicaid	\$ -	0.06	Host 10 meetings each of the mental health action team and housing action team; implement activities for these two priorities in 100% of the months of the year.
				Grants / Donations	\$ 8,284		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 8,284		
				Wages & Benefits	\$ 6,414		
				Operating Expenses	\$ 1,870		
				TOTAL EXPENSES	\$ 8,284		
				COUNTY LEVY	\$ -		

Public Health

16	Immunization Covid Supp 4	The purpose of this supplemental guidance, is to fund strategies that ensure greater equity and access to COVID-19 vaccine by those disproportionately affected by COVID.		Fees / Medicaid	\$ -	0.02	Varied communication strategies to increase vaccination.
				Grants / Donations	\$ 70,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 70,000		
				Wages & Benefits	\$ 1,755		
				Operating Expenses	\$ 68,245		
				TOTAL EXPENSES	\$ 70,000		
17	ARPA Covid	To provide resources to meet and address emergent public health needs, including measures to counter the spread of COVID-19, provisions of care to those impacted by the virus, and programs or services that address disparities in public health that have been exacerbated by the pandemic.		COUNTY LEVY	\$ -	3.50	100% notification to positive cases
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ 272,239		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 272,239		
				Wages & Benefits	\$ 247,101		
				Operating Expenses	\$ 25,138		
18	Public Health (PH) Workforce	To establish, expand, train, and sustain the public health workforce to support jurisdictional COVID-19 prevention, preparedness, response, and recovery initiatives, including school-based health programs. Agencies are to use available funding to recruit, hire and train personnel.		TOTAL EXPENSES	\$ 272,239	0.16	100% of staff reporting that they completed training
				COUNTY LEVY	\$ -		
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ 57,343		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 57,343		
				Wages & Benefits	\$ 10,483		
19	Dental-Other	To support the Dental Seal-A-Smile program and its 1800+ students, this program is aimed at writing for additional grants and supplies that are either grant specific and cannot be combined with the other Seal-A-Smile funding sources or are for programmatic supplies that may not be allowable under the Seal-A-Smile dental program.		Operating Expenses	\$ 46,860	0.02	Sufficient additional funding will be received to support giving oral hygiene supplies to 100% of children we see. Additionally, as funding allows, a summer education program will be developed and ready for implementation Summer 2023.
				TOTAL EXPENSES	\$ 57,343		
				COUNTY LEVY	\$ -		
				Fees / Medicaid	\$ -		
				Grants / Donations	\$ 5,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,000		
20	Dental Seal-A-Smile	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 2022-23 we will service 15 schools throughout Sauk County.		Wages & Benefits	\$ 1,841	2.02	1. Average of 3 sealants will be applied to 750 students in Sauk County schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 6,841		
				COUNTY LEVY	\$ 1,841		
				Fees / Medicaid	\$ 63,000		
				Grants / Donations	\$ 40,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 103,000		
				Wages & Benefits	\$ 140,991		
				Operating Expenses	\$ 47,800		
				TOTAL EXPENSES	\$ 188,791		
				COUNTY LEVY	\$ 85,791		

Public Health

21	State Opioid Response (SOR)	To assist recipients with the funds necessary to fill gaps and enhance prevention services in the community based on drug take-back events and medication disposal; prescription drug deactivation units; prescription drug lock boxes/bags; community education; and public awareness campaign materials. (We chose 100-lock boxes and 8-community education events)	DHS 75	Fees / Medicaid	\$	-		Provide 600 lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
				Grants / Donations	\$	5,000		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	5,000		
				Wages & Benefits	\$	-		
				Operating Expenses	\$	5,000		
				TOTAL EXPENSES	\$	5,000		
			COUNTY LEVY	\$	-			
22	Overdose Data To Action (OD2A)	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.	DHS 75	Fees / Medicaid	\$	-	0.11	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
				Grants / Donations	\$	102,966		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	102,966		
				Wages & Benefits	\$	10,562		
				Operating Expenses	\$	92,404		
				TOTAL EXPENSES	\$	102,966		
			COUNTY LEVY	\$	-			
23	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	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.	DHS 75	Fees / Medicaid	\$	-	0.32	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021)
				Grants / Donations	\$	46,500		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	46,500		
				Wages & Benefits	\$	29,678		
				Operating Expenses	\$	16,822		
				TOTAL EXPENSES	\$	46,500		
			COUNTY LEVY	\$	-			
24	Drug Free Communities Grant	Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	Fees / Medicaid	\$	-	1.00	By September 29, 2026, reduce past 30-day use of alcohol by 10% among Sauk County youth ages 12-18, as measured by the OYRBS. By September 29, 2026, reduce past 30-day use of tobacco by 10% among Sauk County youth ages 12-18, as measured by the OYRBS.
				Grants / Donations	\$	125,000		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	125,000		
				Wages & Benefits	\$	98,101		
				Operating Expenses	\$	26,899		
				TOTAL EXPENSES	\$	125,000		
			COUNTY LEVY	\$	-			

Public Health

25	Drug Free Communities - MATCHING	MATCH TO Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	Fees / Medicaid	\$ -	0.13	Raise 100% of matching funds required.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 13,200		
				Operating Expenses	\$ 5,860		
				TOTAL EXPENSES	\$ 19,060		
				COUNTY LEVY	\$ 19,060		
26	Health Resources & Services Administration Rural Comm. Opioid Response Program (HRSA RCORP)	Grant Purpose/Activities: To improve health outcomes and achieve health equality by providing education and community-based prevention programs, increasing access to naloxone, providing year-round drug take-back programs, increasing and supporting school and community-based programs, increasing screening and brief intervention, reducing barriers to treatment, and recruiting, training, and mentoring interdisciplinary teams.	DHS 75	Fees / Medicaid	\$ -	1.17	Disseminate an average of 30 Narcan units per month
				Grants / Donations	\$ 126,594		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 126,594		
				Wages & Benefits	\$ 103,551		
				Operating Expenses	\$ 23,043		
				TOTAL EXPENSES	\$ 126,594		
27	Qualitative Data for Capacity Building and Alignment	To engage with community members or organizations representing underserved communities in an authentic way to understand the impact of COVID-19, and collectively search for ideas and strategies to address barriers to health improvement. Furthermore, the grant looks to build qualitative data and community input, seeking capacity and sustainability across the Wisconsin Public Health system. The grant also aims to align decision making processes that will support and improve health outcomes for communities experiencing the disproportionate impact of health inequities.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 20,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 20,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 20,000		
				TOTAL EXPENSES	\$ 20,000		
				COUNTY LEVY	\$ -		
28	Covid Testing, Immunization, and Tracing	This program is used to track the various contractors who carry out Covid-19 testing services on behalf of Sauk County Public Health and any associated revenues from the reimbursement of testing services. Additionally, these funds may be used to combat and carryout other various Covid-19, testing, immunization, and tracing initiatives.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 183,705		
				TOTAL REVENUES	\$ 183,705		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ -		
				COUNTY LEVY	\$ (183,705)		

Public Health

29	Substance Abuse Prevention - Sub Recipient for Human Services	To prevent the dangerous use of alcohol, tobacco, prescription drugs, and other substances, the Health Department facilitates the Sauk County Partnership for Prevention, a coalition that meets monthly. The Health Department also collaborates closely with the South Central Alliance for Tobacco Prevention (SCATP), a multijurisdictional effort of Sauk, Adams and Juneau Counties. SCATP conducts the Wisconsin WINS Tobacco Compliance Check program in partnership with local law enforcement, and provides technical assistance on tobacco-related policy and systems changes, with a focus on health equity.	DHS 75	Fees / Medicaid	\$ -	-	By September 29, 2026, reduce past 30-day use of alcohol by 10% among Sauk County youth ages 12-18, as measured by the OYRBS. By September 29, 2026, reduce past 30-day use of tobacco by 10% among Sauk County youth ages 12-18, as measured by the OYRBS.
				Grants / Donations	\$ 10,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 10,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 10,000		
				TOTAL EXPENSES	\$ 10,000		
				COUNTY LEVY	\$ -		
30	Public Health Emergency Preparedness	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. Tuberculosis (TB) testing is also completed upon hire of all county health care workers. Annual review of symptoms are completed per the new TB policy. Assure required employees are fitted for N-95 masks.	Wis. Stat 250.03 DHS Ch. 251.05 OSHA BBP (29 CFR 1910.1030)	Fees / Medicaid	\$ -	0.65	Every health department employee and contracted staff meet OSHA Blood Borne Pathogens standards, are properly fitted for N-95 masks, are evaluated yearly for TB and complete mandatory Sauk Co. trainings, PHEP ICS trainings, and safety trainings. 38 employees completed requirements.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 64,330		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 64,330		
				COUNTY LEVY	\$ 64,330		
31	PH Operations	The purpose of the PH Operations is to collect and track all operational activities that are 1) not allowed to be charged to a grant , 2) are for the benefit of every program/project, 3) covers all non-productive time not allowable through grant functions and 4) encompasses the public health's ability to better serve the community through activities such as trainings, leadership meetings, strategic planning, quality improvement, etc. This will allow for the general account to be utilized as a pass through for required breakdown distributions.		Fees / Medicaid	\$ -	6.19	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 627,031		
				Operating Expenses	\$ 91,027		
				TOTAL EXPENSES	\$ 718,058		
				COUNTY LEVY	\$ 718,058		
32	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.	253.13 and 254.158	Fees / Medicaid	\$ -	0.18	Conduct follow-up investigations on 100% of children with EBLL >= 5 mcg/dl. Comprehensive investigation with EH at a venous level >= 15 mcg/dL on 2 venous samples at least 90 days apart, or 1 venous blood test >= 20 mg/dL.
				Grants / Donations	\$ 7,330		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 7,330		
				Wages & Benefits	\$ 18,150		
				Operating Expenses	\$ 2,550		
				TOTAL EXPENSES	\$ 20,700		
				COUNTY LEVY	\$ 13,370		

Public Health

33	WIC Total	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Reg 7CFR Part 246	Fees / Medicaid	\$ 12,872	3.02	97% of WIC caseload will be maintained
				Grants / Donations	\$ 319,139		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 332,011		
				Wages & Benefits	\$ 296,398		
				Operating Expenses	\$ 35,613		
				TOTAL EXPENSES	\$ 332,011		
				COUNTY LEVY	\$ -		
34	WIC SNAP	A grant for Fit Families to change behavior for families with children ages 2 to 4 years of age to prevent childhood obesity. The WIC Director provides mentoring and technical support to grant recipients in the State of Wisconsin.		Fees / Medicaid	\$ -	0.25	Greater than 95% of enrolled families report at least one positive health change
				Grants / Donations	\$ 33,610		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 33,610		
				Wages & Benefits	\$ 27,967		
				Operating Expenses	\$ 5,643		
				TOTAL EXPENSES	\$ 33,610		
				COUNTY LEVY	\$ -		
36	WIC PEER	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors. The program has 2 peer counselors who provide breastfeeding support through home visits, telephone contacts, and visits at clinic, along with bilingual peer counseling for the non-English speaking population.	42 USC Section 1771-1793 Reg 7CFR Part 246	Fees / Medicaid	\$ -	0.08	Improve breast feeding rates at six (6) months to 55%.
				Grants / Donations	\$ 23,800		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 23,800		
				Wages & Benefits	\$ 8,944		
				Operating Expenses	\$ 14,856		
				TOTAL EXPENSES	\$ 23,800		
				COUNTY LEVY	\$ -		
37	WIC FARMERS MARKET	To provide WIC participants with checks to purchase locally-grown fresh fruits, vegetables and herbs at farmers markets; to provide participants with nutrition education and the resources to encourage the consumption of fresh fruits, vegetables and herbs. and increase the awareness and utilization of farmers markets		Fees / Medicaid	\$ -	0.04	Improve Farmers Market redemption rates to at least 48% of all checks issues
				Grants / Donations	\$ 3,889		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 3,889		
				Wages & Benefits	\$ 3,404		
				Operating Expenses	\$ 485		
				TOTAL EXPENSES	\$ 3,889		
				COUNTY LEVY	\$ -		

Public Health

39	EH RADON	Radon Educators of Sauk and Columbia Counties (REOSACC) is Sauk and Columbia County's Radon Information Center (RIC) for Sauk and Columbia Counties. The goal is to advance public awareness of radon through education and outreach. This is done through the distribution of educational materials and radon testing kits. By evaluating radon measurement outcomes within our local residences, we can decrease the amount of people who are exposed to radon. Radon is the second leading cause of lung cancer.	Wis. Stat 254.34	Fees / Medicaid	\$ 950	0.06	1. 200 radon kits distributed 2. Completed at least 1 public education campaign in cooperation with regional Radon Information Center (RIC) about importance of testing homes, schools, and child care centers and mitigating at levels above 4 pCi/L.
				Grants / Donations	\$ 6,252		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 7,202		
				Wages & Benefits	\$ 5,687		
				Operating Expenses	\$ 1,515		
				TOTAL EXPENSES	\$ 7,202		
				COUNTY LEVY	\$ -		
40	EH DATCP	The Sauk County Health Department is a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food and Recreational Licensing (DATCP). Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	Wis. Admin ATCP 72	Fees / Medicaid	\$ 535,915	6.00	1. Timely completion of 100% of licensed food establishment inspections
			Wis. Admin ATCP 73	Grants / Donations	\$ -		
			Wis. Admin ATCP 75	Carryforward / Fund Balance	\$ 53,468		
			Wis. Admin ATCP 76	TOTAL REVENUES	\$ 589,383		
			Wis. Admin ATCP 78	Wages & Benefits	\$ 554,821		
			Wis. Admin ATCP	Operating Expenses	\$ 34,562		
			Wis. Admin ATCP	TOTAL EXPENSES	\$ 589,383		
			Wis. Admin ATCP	COUNTY LEVY	\$ -		
41	EH DNR	The Transient Non-Community (TNC) Well Water Program detects construction, location, maintenance, and operational deficiencies within the well water system to prevent unsafe conditions. Systems are required to meet the definition of a TNC potable water supply system to be included within the TNC program. Annual bacteria and nitrate water samples are collected to test systems for harmful levels. A sanitary survey, a detailed inspection of the entire system and distribution points, is conducted once every five years. Annual site visits, an inspection of the major components of the well system to detect defects, are conducted for water systems without a sanitary survey. The TNC Well Water Program is audited annually. The Department of Natural Resources and sampling fees fund the program.	Wis. Admin NR 812	Fees / Medicaid	\$ 34,854	0.36	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 34,854		
				Wages & Benefits	\$ 31,673		
				Operating Expenses	\$ 9,357		
				TOTAL EXPENSES	\$ 41,030		
				COUNTY LEVY	\$ 6,176		
42	EH TATTOO	Tattooing, body piercing, and other body art present a significant potential health hazard to the public due to the potential spread of blood borne pathogens. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. The program is in place to verify compliance with local and state regulation by all licensed tattoo and body piercing establishments.	Wis. Stat 252.23 & 252.24	Fees / Medicaid	\$ 4,542	0.04	100% of body art establishments will be inspected annually.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 4,542		
				Wages & Benefits	\$ 4,174		
				Operating Expenses	\$ 368		
				TOTAL EXPENSES	\$ 4,542		
				COUNTY LEVY	\$ -		

Public Health

43	EH HEALTH HAZARDS	<p>To assess and abate possible human health hazards. Complaints can include, but are not limited to: discharge of toxic or hazardous substances, garbage not properly contained, pollution of a body of water, accumulation of carcasses, accumulation of decaying organic matter in which vermin can breed, dilapidated housing, a dangerous, unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH) staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The authority for the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enables Sauk County Health Department (SCHD) to take enforcement action. Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in private drinking water, vector-borne surveillance and Legionella investigations.</p> <p>Legionnaires Disease is a serious type of pneumonia caused by the Legionella bacteria. After Legionella grows and multiplies in building water systems, water containing Legionella then has to spread in droplets small enough for people to breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample collection and working in collaboration with state agencies such as DSPS and DHS.</p> <p>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.</p>	<p>Wis. Stat 254.59 Sauk Co. Ord. Ch. 28</p> <p>DHS Ch.145.17 & Wis. Stat. 252.11</p> <p>Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76</p>	Fees / Medicaid	\$ -	0.38	<p>5% reduction in Lyme's Disease cases</p> <p>County approval of requirement of water management plan for 100% of commercial lodging facilities</p> <p>Reduce Lyme's Disease cases in Sauk County by 5%</p>
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 10,000		
				TOTAL REVENUES	\$ 10,000		
				Wages & Benefits	\$ 36,819		
				Operating Expenses	\$ 10,939		
				TOTAL EXPENSES	\$ 47,758		
				COUNTY LEVY	\$ 37,758		
44	Rabies	<p>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 and education after an exposure or potential exposure to rabies. The Public Health nurses work collaboratively with Environmental Health staff on all rabies cases.</p>	DHS Ch. 95.21	Fees / Medicaid	\$ -	0.16	<p>10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments</p>
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 16,204		
				Operating Expenses	\$ 1,700		
				TOTAL EXPENSES	\$ 17,904		
				COUNTY LEVY	\$ 17,904		
Outlay	Outlay	Seal-A-Smile Van		Fees / Medicaid	\$ -	-	<p>Included the specialized Seal-A-Smile Van in carryover since not anticipated until 2023</p>
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 52,855		
				TOTAL REVENUES	\$ 52,855		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 52,855		
				TOTAL EXPENSES	\$ 52,855		
				COUNTY LEVY	\$ -		
Totals	Totals	These totals should match on the Program Costs Tab as well as the Munis Help Tab.		TOTAL REVENUES	\$ 3,134,993	38.72	
				TOTAL EXPENSES	\$ 4,683,562		
				COUNTY LEVY	\$ 1,548,567		

Public Health

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimated	2023 Estimated
Communicable Disease Follow Up	535	6495 (6269 COVID)	5,000
Medical/Dental Vouchers Written	48	29	60
Immunizations Provided (includes COVID)	659 (274 non-Covid, 7,797 COVID administered in 2021)	159	500
Tobacco Compliance Checks Made to Establishments	Cancelled due to COVID	Cancelled due to COVID	60
Number of Narcan units disseminated	129	200	750
Number of overdose survivors receiving a home visit attempt from Response Teams	103	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	104	TBD
Percent of accidental child fatalities reviewed by the Child Death Review Team	100%	100%	100%
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	100%	100%	100%
Number of children (0-5) screened for elevated blood lead levels	79	Cancelled due to COVID	400
Number of residents connected to health services through MA MATCH/FPOS	10	4	50
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Healthy Sauk 2030, Community Events	12	24	36
WIC Caseload of Clients (average/month)	1,132	1,190	1,200
Fit Families Grant enrollees	50	53	53
Worksite Wellness Activities	1	3	4
Number of food service establishments inspected	1,237	1,300	1,300
Number of radon kits distributed	145	124	136
Number of tick drags completed	n/a	24	24
Number of pool/water attractions inspected	n/a	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	n/a	15	36
Number of car seats distributed to eligible families	53 (43 distributed, 10 fitted)	55	60

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 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%
Communications and Public Education: The department will update the website & regularly use social media at least weekly to include the latest opportunities to support healthy living and how to connect to resources, as measured by the SCHD website visits annually.	Community members will understand how the Health Department can help them raise healthy families, how to connect to health improvement resources, how to utilize the opportunities Sauk County has to live the healthiest lives possible, and how to become an advocate and net promoter of public health in Sauk County.	22,916	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	162.0	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.	The longer a family stays in the program the greater potential benefit. Note: NFP Retention Rate by Pregnancy	82%	90%	TBD based on 2021 data
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%
WIC Enrollment: Increase enrollment during the first trimester of pregnant participants.	Enrollment and access to services in the first trimester improves the maternal and infant health.	46.0%	50.0%	55.0%
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%

Public Health

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%
Health Behavior: Greater than 50% of families have positive health change	Fit Families (SNAP) set goals and work to meet those goals to improve healthy behaviors to reduce chronic health conditions and obesity. 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%
Dental: % of children with urgent dental needs referred and connected with dental services	Connecting children with dental services early improves long term health outcomes	NA	92%	100%
PH Workforce: Staff retention rate	Quality and consistency of services is improved when staff retention is high.	88%	95%	95%
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%
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%
Lead: Percentage of children with blood lead levels over 5 that have been investigated and abated, mitigated, or relocated.	Risk of developmental disability is reduced with reduction in exposure to lead	100%	100%	100%
Body Art: Percentage of body art inspections completed on time	Disease is reduced with safe body art practices	100%	100%	100%
Radon: Number of radon testing kits distributed	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	145	124	136

Public Health

Oversight Committee: **Board of Health**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE

Public Health

Environmental Health Manager

1.00 FTE

Nurse Manager

1.00 FTE

Health Data Analyst

1.00 FTE

Nutrition Programs Coordinator

1.00 FTE

Registered Sanitarian

5.00 FTE

Public Health Nurse

5.00 FTE

Public Health Nurse
(Nurse Family Partnership)
5.00 FTE

Registered Dietitian

1.58 FTE

Environmental Health Analyst

1.00 FTE

Nurse Supervisor

1.00 FTE

Accounting Specialist

1.00 FTE

**Administrative Support /
Health Screener**
0.90 FTE

Health Educator

3.00 FTE

Administrative Specialist

1.00 FTE

Public Health Tech

Covid - 2.00 FTE
SAS - 1.6 FTE

Financial Analyst

PH 0.99 FTE
EH 0.01 FTE

Community Health Strategist

1.00 FTE

**Administrative Support /
Receptionist**
WIC 0.13 FTE
Public Health 0.65 FTE
Environmental Health 0.22 FTE

Communication Specialist

.79 FTE

LTE

Dental Hygienist - 0.40 FTE
NFP Outreach Spec. - 0.45 FTE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Public Health						
FTE Change	0.59	3.06	0.77	0.89	2.65	6.17
FTE Balance	17.97	21.03	21.80	22.69	25.34	31.51
Environmental Health						
FTE Change	0.65	-0.35	0.50	-0.15	-0.10	-0.15
FTE Balance	7.48	7.13	7.63	7.48	7.38	7.23
Women, Infants & Children (WIC)						
FTE Change	-0.90	0.00	-0.42	0.12	0.00	-0.08
FTE Balance	4.12	4.12	3.70	3.82	3.82	3.74
Total						
FTE Change	0.34	2.71	0.85	0.86	2.55	5.94
FTE Balance	29.57	32.28	33.13	33.99	36.54	42.48

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	1,162,065	1,270,121	1,454,218	1,488,930	1,488,930	1,548,567	59,637	4.01%	Vehicle (Dental Van)	52,855	0
Grants & Aids	1,066,909	2,675,963	2,280,593	1,771,956	1,773,916	2,026,532	254,576	14.37%			
Licenses & Permits	0	0	0	0	0	537,912	537,912	0.00%			
Fees, Fines & Forfeitures	0	0	0	0	0	2,545	2,545	0.00%			
User Fees	120,702	140,667	90,884	85,500	67,270	76,950	(8,550)	-10.00%	2023 Total	52,855	0
Intergovernmental	2,620	9,095	16,412	0	20,000	10,000	10,000	0.00%			
Donations	0	0	3,000	0	18,820	3,525	3,525	0.00%			
Use of Fund Balance	0	0	0	690,957	110,638	477,528	(213,429)	-30.89%	2024	25,000	25,000
									2025	0	0
									2026	0	0
									2027	30,000	30,000
Total Revenues	2,352,297	4,095,846	3,845,107	4,037,343	3,479,574	4,683,559	646,216	16.01%			
<u>Expenses</u>											
Labor	1,361,040	1,947,491	1,986,303	2,117,417	1,948,728	2,711,800	594,383	28.07%			
Labor Benefits	453,509	582,653	630,465	783,286	786,151	1,022,771	239,485	30.57%			
Supplies & Services	439,178	919,398	845,435	1,089,140	744,695	896,133	(193,007)	-17.72%			
Capital Outlay	0	0	0	47,500	0	52,855	5,355	11.27%			
Addition to Fund Balance	98,570	646,304	382,904	0	0	0	0	0.00%			
Total Expenses	2,352,297	4,095,846	3,845,107	4,037,343	3,479,574	4,683,559	646,216	16.01%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Environmental Health Combined into Public Health in 2023 Women, Infants & Children Combined into Public Health in 2023										

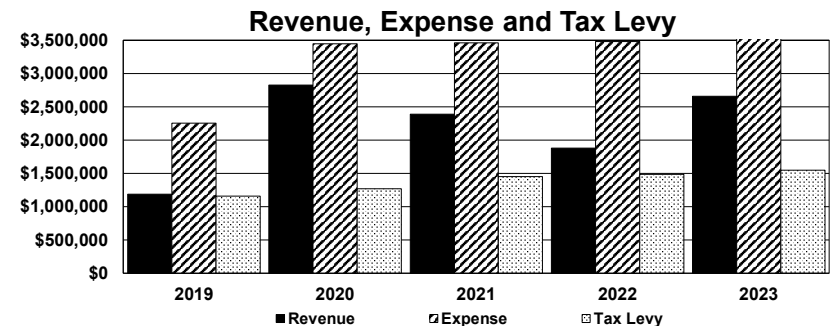
2023 Highlights & Issues on the Horizon

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.

Environmental Health will be conducting a time study to see if the rates we charge are appropriate including the implementation of new software. The results will determine new rates for operators. This may affect revenues.

Expanding Vector surveillance including traps, tick testing, tick/Lyme's disease mapping/epidemiology.

If COVID continues to limit physical presence of WIC appointments, child lead testing will continue to be non-existent. There will be an increase on children with lead poisoning and a decrease of revenue if not billing for lead testing.



Fund: GENERAL FUND									\$ Change
Department: PUBLIC HEALTH	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10040 PUBLIC HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-1,162,065	-1,270,121	-1,454,218	-744,465	-1,488,930	-1,488,930	-1,488,930	-1,548,567	59,637
422160 HO-CHUNK GAMING GRANT	-3,450	-35,000	-5,500	0	-2,000	0	0	0	0
423900 BIOTERRORISM GRANT	-65,187	-40,448	-47,237	-5,119	-65,290	-65,290	-48,000	-55,315	-9,975
424030 MICHV-NFP GRANT	-442,672	-457,545	-490,950	-200,241	-501,563	-501,563	-481,000	-509,197	7,634
424110 IMMUNIZATION GRANT	-16,904	-19,370	-20,647	-18,808	-15,899	-15,899	-18,808	-18,808	2,909
424160 PREVENTION GRANT	-28,156	-1,500	-10,356	0	0	0	0	0	0
424170 LEAD GRANT	-7,157	-7,157	-4,548	-2,125	-7,157	-7,157	-7,330	-7,330	173
424175 FORWARD HL MA MATCH GRANT	-21,417	-17,989	-28,025	-6,439	-28,670	-28,670	-26,000	-28,670	0
424201 RETAIL FOOD LICENSES	0	0	0	0	0	0	0	-485,000	485,000
424203 DENTAL GRANTS	-26,400	-59,075	-16,445	-2,550	-35,000	-35,000	-12,000	-15,000	-20,000
424204 WI-PDO PRESCR DRUG OVERDOSE	-293,860	-121,548	-214,729	0	0	0	0	0	0
424205 STRAT PREV FRAME PRESCRIP RX	-53,594	-50,654	-54,238	0	0	0	0	0	0
424206 OVERDOSE DEATH REVIEW ODR	-26,976	-29,894	-21,843	-7,229	-35,000	-45,817	-46,000	-46,500	683
424207 DRUG FREE COMMUNITIES	0	0	-23,631	-34,943	-125,000	-127,705	-123,100	-125,000	-2,705
424208 IMMUNIZATIONS COVID	0	0	0	0	-34,833	-34,833	-34,500	-70,000	35,167
424209 COVID RECOVERY ARPA	0	0	0	-27,276	-176,369	-176,369	-165,000	-272,239	95,870
424211 SEAL A SMILE-CHILDREN HLTH ALL	0	0	-11,590	0	0	0	-40,000	-30,000	30,000
424296 ROUTES TO RECOVERY COVID	0	-352,162	0	0	0	0	0	0	0
424340 INTERPRETER FEE-WIC TTL	0	0	0	0	0	0	0	-12,872	12,872
424350 RADON TESTING GRANT	0	0	0	0	0	0	0	-6,252	6,252
424410 WIC - SNAP	0	0	0	0	0	0	0	-380,438	380,438
424412 COVID WORKFORCE DEVELOPMENT	0	0	0	-20,237	-55,300	-55,300	-53,000	-57,343	2,043
424440 MATERNAL CHILD HEALTH	-29,159	-28,902	-16,905	-3,963	-23,063	-23,063	-22,000	-25,570	2,507
424481 TESTING,STRATEGY,COORDINATION	0	-78,194	0	0	0	0	0	0	0
424482 PHEP-COVID	0	-48,516	-5,949	0	0	0	0	0	0
424483 EPIDEMIOLOGY LAB CAPACITY	0	-21,100	0	0	0	0	0	0	0
424484 QUARANTINE GRANTS	0	-103,999	0	0	0	0	0	0	0
424485 COVID-19 TEST PILOT	0	-581,175	-328,845	-76,040	0	0	-94,500	0	0
424486 ENHANCED DETECTION	0	0	-731,790	-85,838	-250,990	-250,990	-150,420	0	-250,990
424487 VACCINE EQUITY	0	0	-66,331	-4,689	0	-50,000	-91,524	-20,000	-30,000
424488 COMMUNICABLE DISEASE	0	0	-5,300	-5,300	-5,300	-5,300	-5,300	-5,300	0
424489 PHEP PREPAREDNESS	0	0	0	0	0	0	-19,300	0	0
424492 TRANSIENT WELL WATER	0	0	0	0	0	0	0	-34,854	34,854
424497 OVERDOSE 2 ACTION	0	-25,955	-143,720	-8,973	-85,000	-89,507	-140,000	-102,966	13,459
424498 CONTACT TRACING	0	-538,255	0	0	0	0	0	0	0
424499 PANDEMIC PLANNING	0	-30,000	0	0	0	0	0	0	0
424510 MEDICAL ASSISTANCE	-1,587	-1,000	-150	-100	0	0	-250	0	0
424511 MEDICAL ASSISTANCE DENTAL	-50,171	-26,526	-19,148	-30,214	-50,000	-50,000	-56,000	-63,000	13,000
424512 MEDICAL ASSISTANCE IMMUNIZATIO	-220	0	-46	0	0	0	0	0	0
424571 ST OPIOID RESPONSE PREVENTION	0	0	-7,000	-5,500	0	0	-5,500	-5,000	5,000

Fund: GENERAL FUND									\$ Change
Department: PUBLIC HEALTH	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10040 PUBLIC HEALTH REVENUE									
424572 MISC HEALTH GRANTS	0	0	-2,750	-3,100	0	-2,500	-3,100	0	-2,500
424573 HRSA RURAL COMMUN OPIOID RESPO	0	0	0	-28,100	-134,884	-206,993	-123,000	-126,594	-80,399
424574 PHHS PREVENT BLOCK GRANT	0	0	-2,919	0	0	0	-8,284	-8,284	8,284
441500 TATTOO LICENSES	0	0	0	0	0	0	0	-3,779	3,779
441501 PRE-INSPECTION	0	0	0	0	0	0	0	-39,420	39,420
441502 RE-INSPECTION	0	0	0	0	0	0	0	-7,113	7,113
441520 DATCP PLAN REVIEWS	0	0	0	0	0	0	0	-2,600	2,600
442400 LATE FEES	0	0	0	0	0	0	0	-2,545	2,545
452060 MISCELLANEOUS REVENUES	-15,135	-20,336	-1,104	0	0	0	0	0	0
455100 PUBLIC HEALTH FOOT CLINIC	-61,575	-13,370	0	0	0	0	0	0	0
455130 PRENATAL CARE	-40,726	-101,265	-87,361	-8,279	-80,000	-80,000	-65,000	-75,000	-5,000
455160 HEP B MEDICAL REIMBURSEMENT	-605	-535	-50	0	0	-2,000	0	-500	-1,500
455170 FLU & PNEUMONIA REIMBURSEMENT	-2,620	-1,365	-10	0	0	0	0	0	0
455172 IMMUNIZATIONS OTHER-IMM	0	0	-20	-295	0	0	-500	0	0
455180 TB SKIN TESTS	-2,661	-5,160	-2,349	-167	-3,500	-3,500	-300	-500	-3,000
465110 RADON TESTING KIT SALES	0	0	0	0	0	0	-1,470	-950	950
474010 DEPARTMENTAL CHARGES	0	-7,730	-16,402	-16,216	0	0	-20,000	-10,000	10,000
485010 DONATIONS & CONTRIBUTIONS	0	0	-500	-15,821	0	0	-18,820	-3,025	3,025
485161 BOO AREA UN FUND DENTAL VOUCHER	0	0	-2,500	0	0	0	0	0	0
485163 DONATIONS-HOME SFTY SAFE KIDS	0	0	0	0	0	0	0	-500	500
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-690,957	0	-477,528	-213,429
TOTAL PUBLIC HEALTH REVENUE	-2,352,297	-4,095,846	-3,845,107	-1,362,027	-3,203,748	-4,037,343	-3,368,936	-4,683,559	646,216
10040416 PUBLIC HEALTH									
511100 SALARIES PERMANENT REGULAR	1,124,595	1,282,308	1,431,373	746,912	1,517,456	1,730,195	1,213,303	2,707,337	977,142
511200 SALARIES-PERMANENT-OVERTIME	0	95,553	4,612	42	0	0	45	0	0
511900 LONGEVITY-FULL TIME	1,979	2,193	1,912	0	2,263	2,263	2,263	4,463	2,200
512100 WAGES-PART TIME	233,859	524,504	545,525	219,812	317,459	384,959	732,517	0	-384,959
512200 WAGES-PART TIME-OVERTIME	0	42,493	2,882	562	0	0	600	0	0
512900 LONGEVITY-PART TIME	607	439	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	98,568	142,679	144,777	69,203	140,544	161,941	148,128	207,451	45,510
514200 RETIREMENT-COUNTY SHARE	85,113	105,956	108,840	56,832	116,026	134,474	124,944	181,009	46,535
514400 HEALTH INSURANCE COUNTY SHARE	253,474	307,624	343,552	209,665	388,798	454,887	483,406	602,600	147,713
514500 LIFE INSURANCE COUNTY SHARE	371	378	315	231	363	437	525	583	146
514600 WORKERS COMPENSATION	15,983	25,969	28,562	12,922	26,806	31,497	29,148	31,128	-369
514800 UNEMPLOYMENT	0	47	4,417	0	0	50	0	0	-50
520100 CONSULTANT AND CONTRACTUAL	0	0	250	0	0	0	0	0	0
520900 CONTRACTED SERVICES	76,459	663,451	453,830	141,948	388,549	571,049	374,000	398,584	-172,465
522100 WATER TREATMENT/TESTING	0	0	0	0	0	0	0	7,000	7,000
522500 TELEPHONE	9,225	17,544	27,262	12,482	20,266	30,896	24,960	21,690	-9,206

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget			Amended To
					Budget				2023
10040416 PUBLIC HEALTH									
526100 HO-CHUNK APPROPRIATION	2,426	664	784	0	0	5,076	0	0	-5,076
531000 FOOT CLINIC EXPENSE	3,777	1,358	0	0	0	0	0	0	0
531011 WELLNESS	0	0	0	401	0	0	2,500	3,500	3,500
531100 POSTAGE AND BOX RENT	1,625	1,897	1,192	1,224	2,308	2,308	2,800	6,491	4,183
531200 OFFICE SUPPLIES AND EXPENSE	9,520	8,116	8,358	3,773	4,102	5,852	7,200	10,000	4,148
531400 SMALL EQUIPMENT	0	0	0	0	0	0	0	1,500	1,500
531500 FORMS AND PRINTING	0	0	0	0	7,273	7,273	2,500	222	-7,051
531800 MIS DEPARTMENT CHARGEBACKS	78,637	65,051	51,105	33,957	69,014	76,014	69,014	95,502	19,488
532200 SUBSCRIPTIONS	384	472	0	697	400	400	1,000	1,363	963
532400 MEMBERSHIP DUES	1,585	1,285	3,022	790	1,500	3,000	3,000	1,650	-1,350
532500 SEMINARS AND REGISTRATIONS	0	0	1,400	0	0	0	0	0	0
532600 ADVERTISING	32	84	0	1,182	0	20,000	0	9,200	-10,800
532800 TRAINING AND INSERVICE	71,282	38,317	77,198	15,007	43,368	89,868	29,830	40,994	-48,874
533200 MILEAGE	12,687	5,272	2,569	9,420	24,621	29,871	19,051	38,294	8,423
533500 MEALS AND LODGING	25,432	6,362	1,064	8,194	6,614	11,364	11,850	35,590	24,226
534200 MEDICAL SUPPLIES	68,049	21,299	13,143	6,616	53,294	84,669	18,750	71,968	-12,701
534201 COMMUNITY CARE VOUCHER EXPENSE	23	377	557	1,219	2,500	22,071	2,500	19,475	-2,596
534202 VOUCHER-BOO AREA UN FUND DNTL	1,149	958	1,103	0	5,421	14,143	5,421	10,525	-3,618
534203 BAUF DENTAL CHILDREN	0	0	0	0	4,826	4,826	0	0	-4,826
534300 FOOD COVID QUARANTINE	0	36,430	0	0	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	113	0	311	6,686	3,619	4,119	15,700	13,806	9,687
534900 PROJECT SUPPLIES	67,633	37,583	189,079	49,783	36,609	86,242	137,100	78,897	-7,345
535100 VEHICLE FUEL / OIL	1,730	1,668	240	593	4,036	4,386	2,400	9,582	5,196
535200 VEHICLE MAINTENANCE AND REPAIR	349	406	857	221	2,339	2,339	1,200	4,500	2,161
537900 LICENSE/CERTIFIC RENEWAL-RADON	0	0	0	0	0	0	0	800	800
551900 INSURANCE-GENERAL LIABILITY	7,062	10,803	12,112	13,919	13,374	13,374	13,919	15,000	1,626
581900 CAPITAL OUTLAY	0	0	0	0	0	47,500	0	52,855	5,355
TOTAL PUBLIC HEALTH	2,253,727	3,449,542	3,462,203	1,624,292	3,203,748	4,037,343	3,479,574	4,683,559	646,216
TOTAL DEPARTMENT REVENUE	-2,352,297	-4,095,846	-3,845,107	-1,362,027	-3,203,748	-4,037,343	-3,368,936	-4,683,559	646,216
TOTAL DEPARTMENT EXPENSE	2,253,727	3,449,542	3,462,203	1,624,292	3,203,748	4,037,343	3,479,574	4,683,559	646,216
-ADDITION TO / USE OF FUND BALANCE	-98,570	-646,304	-382,904	262,265	0	0	110,638	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
We will continue 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.	12/31/2023
Continue with a veterans benefits presentation series to increase public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of presentations.	Identify the topics and content of presentations. Identify locations for presentations in the different areas of the county. Promote through all available media outlets to include traditional and social media and public awareness of how military service affects mental health.	12/31/2023

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	4.50	95% of the people our office assists will say they were well served.
			Grants	\$12,650		
			TOTAL REVENUES	\$12,650		
			Wages & Benefits	\$356,168		
			Operating Expenses	\$25,595		
			TOTAL EXPENSES	\$381,764		
			COUNTY LEVY	\$369,114		
Commission	Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Wisconsin Statute 45.81	Grants	\$0	0.50	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention.
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$31,032		
			Operating Expenses	\$30,228		
			TOTAL EXPENSES	\$61,260		
			COUNTY LEVY	\$61,260		
Care of Graves	Continue to disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$3,600		
			TOTAL EXPENSES	\$3,600		
			COUNTY LEVY	\$3,600		
Totals			TOTAL REVENUES	\$12,650	5.00	
			TOTAL EXPENSES	\$446,623		
			COUNTY LEVY	\$433,973		

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimated	2023 Budget
Number of Federal Applications for Veterans Benefits Processed	3,541	3,900	4,500
Homeless veterans assisted annually	65	65	65
Number of Veteran Contacts	24,363	24,000	30,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	46,541,000	47,000,000	49,000,000
Property tax refund to Sauk County Veterans from state	764,684	600,000	750,000
Number of Veterans who Received Relief and Subsequent Services	26	120	80
Number of times remote services offered	1	6	4
Number of veterans retired-disabled contacts/appointments	5 out of 14	10 out of 30	n/a
Number of veteran benefits presentations for public awareness of benefits	6	6	4

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Estimated	2023 Budget
95% of the people our office assists will say they were well served.	Veterans and their families are receiving the benefits they earned and are eligible for.	n/a	n/a	95%
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	80

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.19	0.31	0.00	0.00	0.00
FTE Balance	4.69	5.00	5.00	5.00	5.00

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	345,371	383,598	414,153	412,243	412,243	433,974	21,731	5.27%	None	0	0
Grants & Aids	11,500	11,500	11,500	12,650	12,650	12,650	0	0.00%			
Use of Fund Balance	0	0	12,549	24,372	8,115	0	(24,372)	-100.00%	2023 Total	0	0
Total Revenues	356,871	395,098	438,202	449,265	433,008	446,624	(2,641)	-0.59%			
<u>Expenses</u>											
Labor	241,972	288,673	284,771	305,157	305,157	313,450	8,293	2.72%	2024	0	0
Labor Benefits	58,259	66,056	68,373	72,098	72,021	73,751	1,653	2.29%	2025	0	0
Supplies & Services	47,175	38,414	85,058	72,010	55,830	59,423	(12,587)	-17.48%	2026	0	0
Addition to Fund Balance	9,465	1,955	0	0	0	0	0	0.00%	2027	0	0
Total Expenses	356,871	395,098	438,202	449,265	433,008	446,624	(2,641)	-0.59%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2023 Highlights & Issues on the Horizon

The National Work Queue (NWQ) at the Federal Department of Veterans Affairs continues to consume the department case management time and resources.

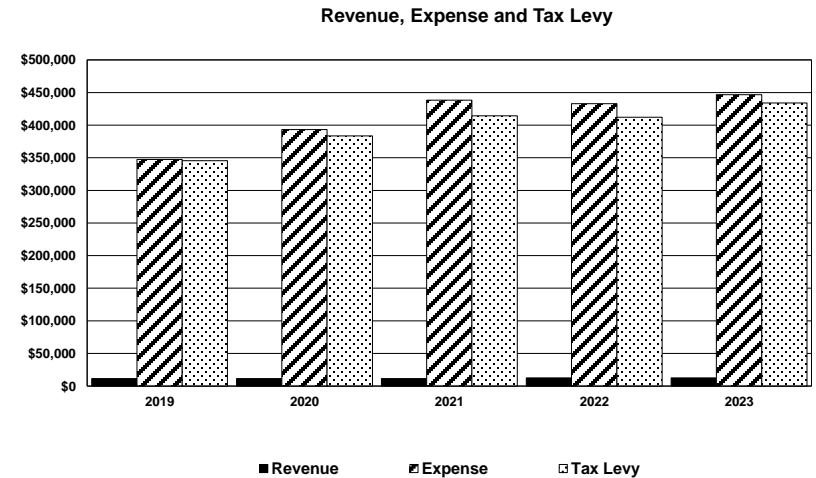
The PACT Act is the largest bill ever passed regarding veterans benefits & presumptive conditions. This will add significant workload for staff. The PACT Act is a comprehensive bill to address the health impacts of those who served overseas and were exposed to toxic hazards, such as burn pits, radiation and Agent Orange. It offers expanded VA health care eligibility for many veterans who were not previously covered by VA care.

Homelessness – Sauk County's numbers remain high. The core reason is mental health issues. We work to get Vets connected to mental health services and it can be 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 and counseling of family members 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, the Vet is asked to contact a complete stranger and often not a fellow veteran, so they often choose to suffer silently.

There is not outreach within Sauk County for veterans that are unable to travel to meet with a counselor in person. We still have a need for somebody that can diagnose and assist veterans with VA paperwork.



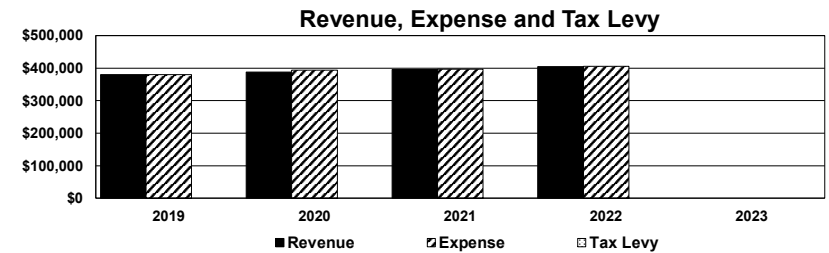
Fund: GENERAL FUND									\$ Change
Department: VETERANS SERVICE	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10055 VETERANS SERVICE REVENUE									
411100 GENERAL PROPERTY TAXES	-345,371	-383,598	-414,153	-206,122	-412,243	-412,243	-412,243	-433,974	21,731
424550 S/A:VETERANS SERVICE	-11,500	-11,500	-11,500	-12,650	-12,650	-12,650	-12,650	-12,650	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-24,372	0	0	-24,372
TOTAL VETERANS SERVICE REVENUE	-356,871	-395,098	-425,653	-218,772	-424,893	-449,265	-424,893	-446,624	-2,641
10055470 VETERANS SERVICE									
511100 SALARIES PERMANENT REGULAR	212,319	285,194	281,098	144,488	301,348	302,804	299,804	310,962	8,158
511900 LONGEVITY-FULL TIME	1,307	1,378	1,268	0	1,353	1,353	1,353	1,488	135
512100 WAGES-PART TIME	28,346	2,102	2,405	1,352	0	0	3,000	0	0
514100 FICA & MEDICARE TAX	18,096	21,479	21,179	10,783	23,157	23,157	23,157	23,902	745
514200 RETIREMENT-COUNTY SHARE	15,540	18,791	19,575	9,392	19,676	19,676	19,676	21,247	1,571
514400 HEALTH INSURANCE COUNTY SHARE	23,299	24,289	25,900	14,912	27,529	27,529	27,529	27,088	-441
514500 LIFE INSURANCE COUNTY SHARE	158	110	114	74	120	120	120	146	26
514600 WORKERS COMPENSATION	1,166	1,388	1,606	736	1,539	1,539	1,539	1,290	-249
522500 TELEPHONE	460	644	636	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	990	1,090	1,182	625	2,000	2,000	1,400	1,400	-600
531200 OFFICE SUPPLIES AND EXPENSE	4,334	2,574	1,367	1,055	2,000	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	0	718	242	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	14,486	12,450	9,205	2,545	9,579	9,579	9,415	9,415	-164
532200 SUBSCRIPTIONS	174	369	139	28	360	360	360	660	300
532400 MEMBERSHIP DUES	130	270	200	150	150	150	150	300	150
532800 TRAINING AND INSERVICE	890	790	434	1,834	880	880	880	1,340	460
532900 OTHER PUBLICATIONS	824	540	581	412	800	800	800	800	0
533200 MILEAGE	1,702	952	611	1,119	3,200	3,200	2,500	4,223	1,023
533500 MEALS AND LODGING	3,519	1,141	1,167	1,523	4,800	4,800	4,800	5,160	360
552100 OFFICIALS BONDS	47	52	47	47	47	47	47	47	0
TOTAL VETERANS SERVICE	327,785	376,318	368,954	191,074	398,788	400,244	398,780	411,718	11,474
10055472 VETERAN SERVICE COMMISSION									
514100 FICA & MEDICARE TAX	0	0	0	6	77	77	0	77	0
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	1	1
515500 COMMISSIONER FEES	0	0	0	75	1,000	1,000	1,000	1,000	0
533200 MILEAGE	0	0	0	13	0	0	200	200	200
552100 OFFICIALS BONDS	28	31	48	48	28	28	28	28	0
571800 VETERANS SERVICE AIDS	10,260	7,285	17,805	13,560	22,000	32,916	30,000	30,000	-2,916
TOTAL VETERAN SERVICE COMMISSION	10,288	7,316	17,853	13,702	23,105	34,021	31,228	31,306	-2,715
10055473 CARE OF VETERANS GRAVES									
521700 GRAVE CARE	6,516	6,510	49,300	0	0	12,000	0	0	-12,000

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change	
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
10055473 CARE OF VETERANS GRAVES					Budget				
534900 PROJECT SUPPLIES FLAG HOLDERS	2,817	2,999	2,095	1,440	3,000	3,000	3,000	3,600	600
TOTAL CARE OF VETERANS GRAVES	9,333	9,509	51,395	1,440	3,000	15,000	3,000	3,600	-11,400
TOTAL DEPARTMENT REVENUE	-356,871	-395,098	-425,653	-218,772	-424,893	-449,265	-424,893	-446,624	-2,641
TOTAL DEPARTMENT EXPENSE	347,406	393,142	438,202	206,215	424,893	449,265	433,008	446,624	-2,641
-ADDITION TO / USE OF FUND BALANCE	-9,465	-1,956	12,549	-12,556	0	0	8,115	0	

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	364,322	379,100	387,896	384,313	394,238	0	(384,313)	-100.00%	None	0	0
User Fees	5,908	1,574	0	625	0	0	(625)	-100.00%			
Intergovernmental	10,140	6,812	7,425	9,240	10,670	0	(9,240)	-100.00%	2023 Total	0	0
Use of Fund Balance	0	6,144	1,633	19,342	1,054	0	(19,342)	-100.00%			
Total Revenues	380,370	393,630	396,954	413,520	405,962	0	(413,520)	-100.00%	2024	0	0
<u>Expenses</u>											
Labor	230,811	226,726	240,833	255,713	256,697	0	(255,713)	-100.00%	2025	0	0
Labor Benefits	106,043	104,258	92,511	105,752	105,752	0	(105,752)	-100.00%	2026	0	0
Supplies & Services	43,517	62,646	63,610	52,055	43,513	0	(52,055)	-100.00%	2027	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	380,370	393,630	396,954	413,520	405,962	0	(413,520)	-100.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Women, Infants & Children Combined into Public Health in 2023										

2023 Highlights & Issues on the Horizon

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.



Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
10044 PUBLIC HEALTH-WIC REVENUE									
424340 INTERPRETER FEE	0	0	0	-3,581	0	0	-13,800	0	0
424410 WOMEN, INFANTS & CHILDREN	-361,652	-378,213	-387,726	-79,778	-381,813	-381,813	-380,438	0	-381,813
424510 MEDICAL ASSISTANCE / MEDICAID	-2,670	-887	-170	-35	-2,500	-2,500	0	0	-2,500
452060 MISCELLANEOUS REVENUES	-2,120	0	0	0	-625	-625	0	0	-625
455600 WIC- INSURANCE	-3,788	-1,574	0	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-10,140	-6,812	-7,425	-3,080	-9,240	-9,240	-10,670	0	-9,240
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-13,381	-19,342	0	0	-19,342
TOTAL PUBLIC HEALTH-WIC REVENUE	-380,370	-387,486	-395,321	-86,474	-407,559	-413,520	-404,908	0	-413,520
10044419 PUBLIC HEALTH WIC PROGRAM									
511100 SALARIES PERMANENT REGULAR	9,916	5,818	5,094	2,075	13,040	13,040	255,713	0	-13,040
511900 LONGEVITY-FULL TIME	0	0	0	0	47	47	984	0	-47
512100 WAGES-PART TIME	220,115	220,057	234,817	115,781	241,688	241,688	0	0	-241,688
512900 LONGEVITY-PART TIME	779	851	922	0	938	938	0	0	-938
514100 FICA & MEDICARE TAX	15,781	15,572	16,876	8,068	19,562	19,562	19,562	0	-19,562
514200 RETIREMENT-COUNTY SHARE	15,138	15,304	16,243	7,661	16,621	16,621	16,621	0	-16,621
514400 HEALTH INSURANCE COUNTY SHARE	72,127	70,062	55,434	32,570	66,263	66,263	66,263	0	-66,263
514500 LIFE INSURANCE COUNTY SHARE	47	41	65	45	83	83	83	0	-83
514600 WORKERS COMPENSATION	2,950	3,279	3,892	1,796	3,223	3,223	3,223	0	-3,223
520900 CONTRACTED SERVICES	16,632	27,765	21,587	11,160	16,180	16,180	22,000	0	-16,180
522500 TELEPHONE	2,771	4,122	4,513	2,520	4,600	4,600	5,040	0	-4,600
531100 POSTAGE AND BOX RENT	1,569	1,979	2,205	822	3,400	3,400	1,700	0	-3,400
531200 OFFICE SUPPLIES AND EXPENSE	2,743	1,342	1,451	422	2,425	2,425	800	0	-2,425
531800 MIS DEPARTMENT CHARGEBACKS	2,679	7,025	10,548	2,645	6,754	6,754	6,754	0	-6,754
532200 SUBSCRIPTIONS	0	100	100	0	0	0	0	0	0
532400 MEMBERSHIP DUES	0	-100	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,165	75	1,142	90	935	935	370	0	-935
533200 MILEAGE	1,711	364	94	113	500	500	399	0	-500
533500 MEALS AND LODGING	13	0	0	0	350	350	0	0	-350
534200 MEDICAL SUPPLIES	509	7,132	2,410	257	5,750	5,750	1,250	0	-5,750
534800 EDUCATIONAL SUPPLIES	6,750	0	0	0	1,800	1,800	1,800	0	-1,800
534900 PROJECT SUPPLIES	6,877	12,841	19,533	321	3,400	9,361	3,400	0	-9,361
535100 VEHICLE FUEL / OIL	99	0	27	0	0	0	0	0	0
TOTAL PUBLIC HEALTH WIC PROGRAM	380,370	393,629	396,954	186,349	407,559	413,520	405,962	0	-413,520
TOTAL DEPARTMENT REVENUE	-380,370	-387,486	-395,321	-86,474	-407,559	-413,520	-404,908	0	-413,520
TOTAL DEPARTMENT EXPENSE	380,370	393,629	396,954	186,349	407,559	413,520	405,962	0	-413,520
-ADDITION TO / USE OF FUND BALANCE	1	6,144	1,633	99,875	0	0	1,054	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

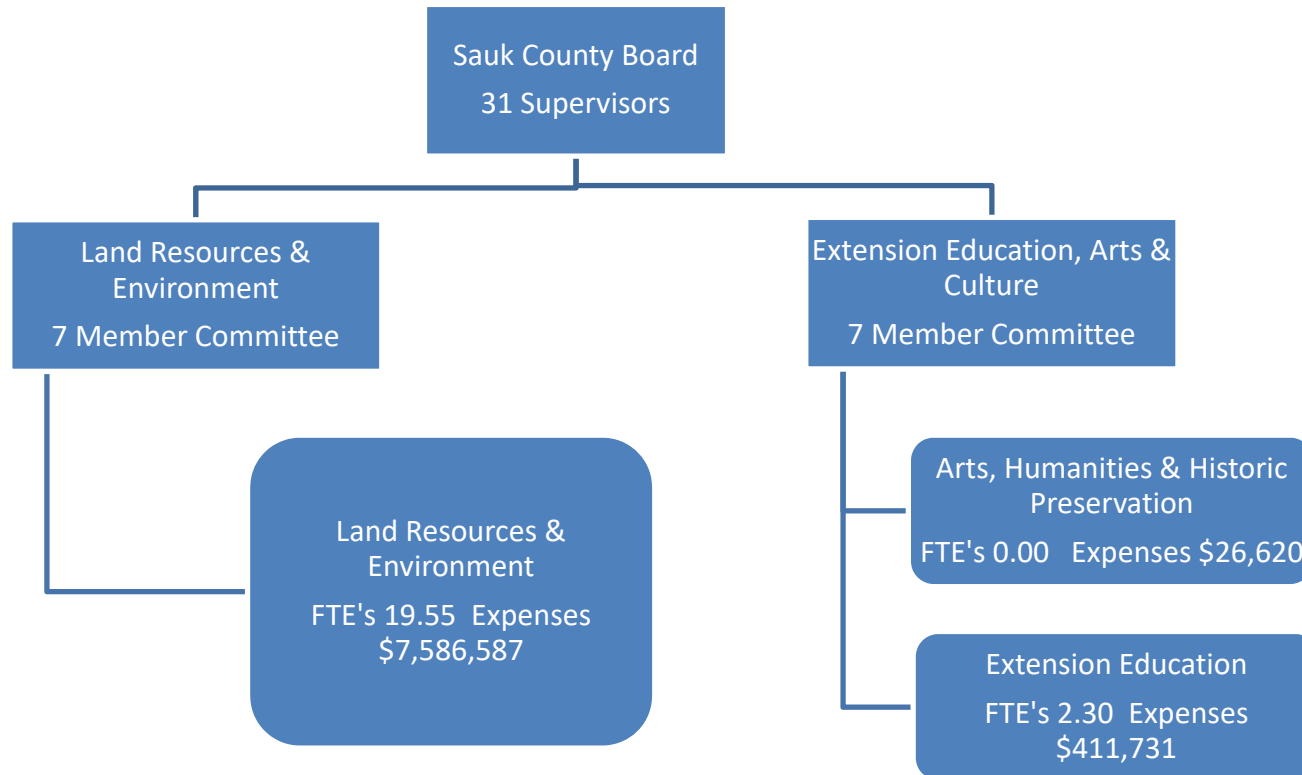
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

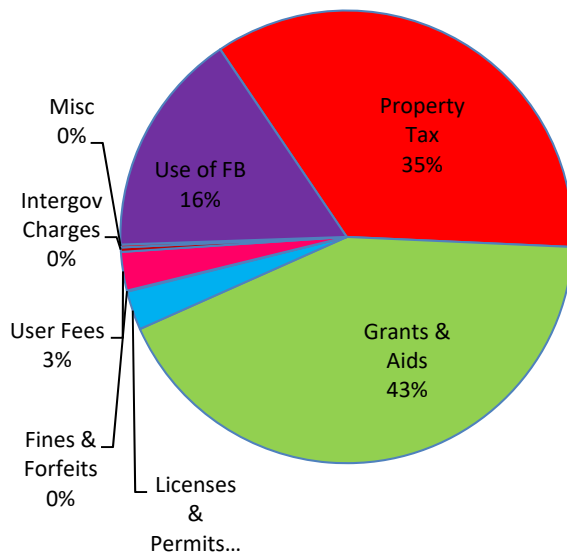


Conservation, Development, Recreation, Culture & Education

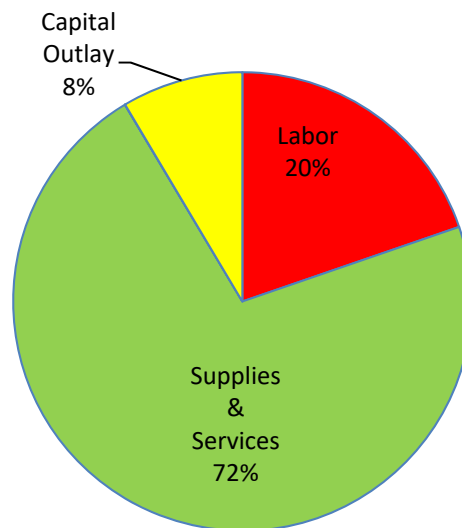
Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2023

- 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 and additional repairs were realized in 2022. Funds for the repairs consist of carryforward from 2022 of tax levy \$262,000.
- 2020 was the year for the 10-year update to the County's comprehensive plan, and this was deferred to 2021-2022. The County Board adopted a number of master plans for the department in 2022, to include: ADA Audit and Transition Plan, White Mound County Park Master Plan, Sauk County Farm Master Plan, and Bluffview County Park Master Plan. Implementation guidance is provided for in each of the plans. The 2023 budget has funding for implementation of these plans consisting of grants \$253,000 and carryforward from 2022 of tax levy \$212,000.
- 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 \$717,000 is re-appropriated in the 2023 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; \$291,000 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 \$3,000 of the \$100,000 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 14 years.

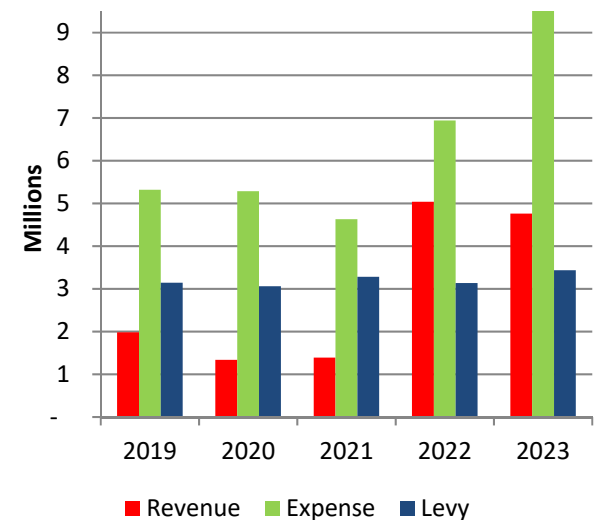
2023 Revenues by Category



2023 Expenses by Category



Revenue, Expense & Levy History



Arts, Humanities & Historic Preservation

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

Specific Strategic Issues Addressed

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
Continue to monitor 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.	2/1/2023
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.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective.	Improve AHHP and Good Idea grant final report forms to ensure Sauk County is able to measure the impact of the grant programs. Review program to see if we can combine grants with the Placemaking initiative.	Ongoing
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative by working with the Community Liaison and Economic Development Committee.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<u>AHHP and Good Idea grant Programs:</u> Administer annual and monthly grant programs. <u>Information:</u> Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	Grants	\$8,000	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$8,000		
			Wages & Benefits	\$970		
			Operating Expenses	\$25,650		
			TOTAL EXPENSES	\$26,620		
			COUNTY LEVY	\$18,620		
Totals			TOTAL REVENUES	\$8,000	-	
			TOTAL EXPENSES	\$26,620		
			COUNTY LEVY	\$18,620		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	2021 Actual	2022 Estimate	2023 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	11	12	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?	2021 Actual	2022 Estimate	2023 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.	\$33,461 (remaining large grant monies used for GIG)	\$51,000	\$52,600
Dollars awarded through Arts, Culture and Historic Preservation Good Idea Grant (GIG) process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$19,232 (increased to \$1,000 per grant)	\$7,600 (GIG amount reduced to original amount of \$500)	\$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		2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2022 Amended to 2023
10999 GENERAL REVENUE									
411100	GENERAL PROPERTY TAXES	(92,422)	(92,422)	(53,425)	(23,453)	(46,905)	(46,905)	(46,905)	(28,285)
424635	ARTS & HUMANITIES GRANTS	(7,750)	(7,750)	(7,750)	(9,090)	(9,090)	(9,090)	(9,090)	(1,090)
493455	CONTINUING APPROP AHHP	-	-	-	-	-	(5,000)	-	(5,000)
TOTAL GENERAL REVENUE		(100,172)	(100,172)	(61,175)	(32,543)	(55,995)	(60,995)	(55,995)	(34,375)
10999513 ARTS, HUMANITIES GRANT									
514100	FICA & MEDICARE TAX	19	56	75	17	69	69	69	-
514600	WORKERS COMPENSATION	0	1	1	0	1	1	1	-
515800	PER DIEM COMMITTEE	250	725	975	225	900	900	900	-
526100	SAUK CO HISTORICAL SOCIETY	15,000	17,000	-	-	-	-	-	-
526102	WORMFARM INSTITUTE	20,000	-	-	-	-	-	-	-
526103	REEDSBURG HISTORICAL SOCIETY	-	15,000	-	-	-	-	-	-
531100	POSTAGE	205	40	72	89	200	200	125	(50)
531200	OFFICE SUPPLIES AND EXPENSE	14	61	0	-	200	200	50	(75)
532200	SUBSCRIPTIONS	100	-	125	-	150	150	125	-
532500	SEMINARS AND REGISTRATIONS	30	-	-	-	100	100	-	(100)
533200	MILEAGE	269	234	77	79	125	125	79	-
534900	PROJECT SUPPLIES	83	189	-	-	150	150	-	(150)
572000	MAJOR GRANTS	52,379	49,664	33,461	51,000	47,600	47,600	51,000	(27,600)
572001	MINI GRANTS	5,950	2,800	20,139	1,500	6,000	11,000	6,000	(6,000)
572002	SPECIAL PROGRAMS / PROJECTS	-	-	-	-	500	500	-	(400)
TOTAL ARTS, HUMANITIES GRANT		94,299	85,768	54,925	52,910	55,995	60,995	58,349	(34,375)
TOTAL DEPARTMENT REVENUE		(100,172)	(100,172)	(61,175)	(32,543)	(55,995)	(60,995)	(55,995)	(34,375)
TOTAL DEPARTMENT EXPENSE		94,299	85,768	54,925	52,910	55,995	60,995	58,349	(34,375)
-ADDITION TO / USE OF FUND BALANCE		(5,873)	(14,404)	(6,250)	20,368	-	-	2,354	-

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	0	650,127	702,233	0	(650,127)	-100.00%	CDBG-Close Projects	0	0
Interest	14,918	0	0	0	0	0	0	0.00%			
Miscellaneous	17,148	0	0	0	0	0	0	0.00%	2023 Total	0	0
Transfer from Other Funds	904,338	0	0	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	42,466	2,106	52,062	0	0	0	0	0.00%	2024	0	0
									2025	0	0
Total Revenues	978,870	2,106	52,062	650,127	702,233	0	(650,127)	-100.00%	2026	0	0
									2027	0	0
<u>Expenses</u>											
Supplies & Services	978,870	0	0	0	0	0	0	0.00%			
Capital Outlay	0	2,106	52,062	650,127	648,065	0	(650,127)	-100.00%			
Addition to Fund Balance	0	0	0	0	54,168	0	0	0.00%			
Total Expenses	978,870	2,106	52,062	650,127	702,233	0	(650,127)	-100.00%			
Beginning of Year Fund Balance	42,466	0	(2,106)		(54,168)	0					
End of Year Fund Balance	0	(2,106)	(54,168)		0	0					

2023 Highlights & Issues on the Horizon

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

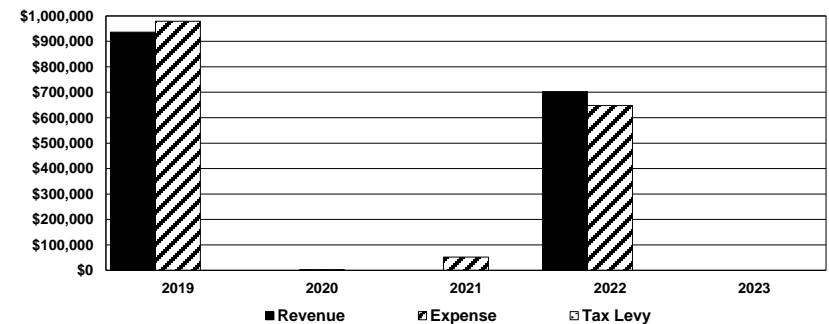
The seven outstanding loans were transferred to the general fund in 2019. Due to budget constraints, it is recommended the County-funded Revolving Loan Fund (RLF) Program be discontinued. 2022 loan repayments be used to reduce tax levy.

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:

- Village of Plain infrastructure improvements
- Village of Rock Springs Community Center
- Bluffview Community Park

Revenue, Expense and Tax Levy



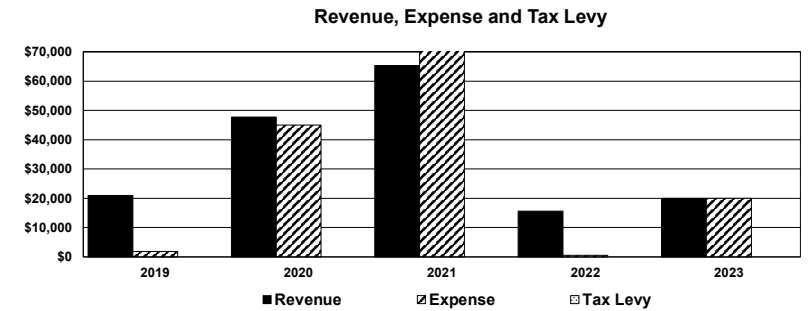
Fund: CDBG-ED REVOLVING LOANS Department: GENERAL	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2023 2022 Amended To 2023	
								2023	2022
31999 CDBG-ED REVOLVING LOANS REV									
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-100,000	-275,000	-275,000	0	-275,000
425662 CDBG CLOSE GRANT	0	0	0	0	-375,127	-375,127	-427,233	0	-375,127
481100 INTEREST ON INVESTMENTS	-590	0	0	0	0	0	0	0	0
481420 INTEREST ON LOAN PAYMENTS	-14,328	0	0	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-17,148	0	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-904,338	0	0	0	0	0	0	0	0
TOTAL CDBG-ED REVOLVING LOANS REV	-936,404	0	0	0	-475,127	-650,127	-702,233	0	-650,127
 31999679 CDBG-ED REVOLVING LOANS									
572000 GRANTS & DONATIONS-CDBG CLSE	978,870	0	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY-CDBG CLOSE GR	0	2,106	52,062	8,805	475,127	650,127	648,065	0	-650,127
TOTAL CDBG-ED REVOLVING LOANS	978,870	2,106	52,062	8,805	475,127	650,127	648,065	0	-650,127
 TOTAL DEPARTMENT REVENUE	-936,404	0	0	0	-475,127	-650,127	-702,233	0	-650,127
TOTAL DEPARTMENT EXPENSE	978,870	2,106	52,062	8,805	475,127	650,127	648,065	0	-650,127
-ADDITION TO / USE OF FUND BALANCE	42,466	2,106	52,062	8,805	0	0	-54,168	0	

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>											
Interest	3	10	15	0	15	0	0	0.00%	None	0	0
Miscellaneous	20,969	47,681	65,327	20,000	15,584	20,000	0	0.00%			
Use of Fund Balance	0	0	6,744	0	0	0	0	0.00%	2023 Total	0	0
Total Revenues	20,972	47,691	72,086	20,000	15,599	20,000	0	0.00%			
<u>Expenses</u>											
Supplies & Services	1,783	44,981	72,086	20,000	500	20,000	0	0.00%	2024	0	0
Addition to Fund Balance	19,189	2,710	0	0	15,099	0	0	0.00%	2025	0	0
Total Expenses	20,972	47,691	72,086	20,000	15,599	20,000	0	0.00%	2026	0	0
									2027	0	0
Beginning of Year Fund Balance	2,886	22,075	24,784		18,039	33,138					
End of Year Fund Balance	22,075	24,784	18,039		33,138	33,138					

2023 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 in 2012. Subsequent budgets include issuance of new loans from repaid proceeds.



Fund: CDBG HOUSING REHAB Department: GENERAL	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2023 2022 Amended To	
								2023	2022
35999 CDBG HOUSING REHAB									
481100 INTEREST ON INVESTMENTS	-3	-10	-15	-6	0	0	-15	0	0
481500 PRINCIPAL REPAYMENTS	-20,969	-47,681	-65,327	-15,584	-20,000	-20,000	-15,584	-20,000	0
TOTAL CDBG HOUSING REHAB	-20,972	-47,691	-65,342	-15,590	-20,000	-20,000	-15,599	-20,000	0
35999705 CDBG HOUSING REHAB									
520900 CONTRACTED SERVICES	1,468	7,455	8,862	250	2,000	2,000	500	2,000	0
526300 LOANS ISSUED TO PARTICIPANTS	315	37,526	63,224	0	18,000	18,000	0	18,000	0
TOTAL CDBG HOUSING REHAB	1,783	44,981	72,086	250	20,000	20,000	500	20,000	0
TOTAL DEPARTMENT REVENUE	-20,972	-47,691	-65,342	-15,590	-20,000	-20,000	-15,599	-20,000	0
TOTAL DEPARTMENT EXPENSE	1,783	44,981	72,086	250	20,000	20,000	500	20,000	0
-ADDITION TO / USE OF FUND BALANCE	-19,189	-2,709	6,744	-15,340	0	0	-15,099	0	

Extension Education

Department Vision - Where the department would ideally like to be

A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

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

We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Elements of Countywide Mission Fulfilled

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

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

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Energy savings and lower carbon footprint

General Government - Cooperation

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

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

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support Sauk County's strong and competitive agriculture sector while conserving and protecting natural resources.	Evaluations are conducted to measure progress.	Ag educator will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers and agricultural businesses through visits and discussions.	6/30/2023
		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.	12/31/2023
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2023
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2023
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2023
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.	12/31/2023
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.	12/31/2023
Build strong communities through economic development, land use planning, and local government education.	Increase workforce diversity in Sauk County	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout Sauk County and the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	6/1/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	12/31/2023
	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.	2/1/2023

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Protect and preserve Sauk County's natural resources.	Groundwater trend data is collected and results are shared with county officials and residents.	Sauk County will participate in a groundwater quality trend study. Over 200 private wells will be tested annually for at least five years (2019-2024). Extension will help coordinate the project and lead education and outreach efforts.	12/31/2023
	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.	12/31/2023
	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.	9/1/2023
	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.	12/31/2023
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	Evaluation using THRIVE model for youth and adults will show 4-H Volunteers have the knowledge, skills, and abilities to create environments for positive youth development. Demonstrated through growth of 4-H clubs, project meetings, etc.	Positive Youth Development Educator will support, develop, coach and advise 4-H Volunteers. PYD Educator will conduct new adult volunteer orientations, best practices trainings, and project leader trainings in order to build human capital of 4-H volunteers. In addition the PYD educator will facilitate Countywide volunteer leadership, Senior Leaders Association and Countywide committee meetings to continue to coach and advise 4-H volunteer leaders. PYD educator provides one on one guidance, coaching and development as needed for all 4-H volunteer leaders.	12/31/2023
	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.	12/31/2023
	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.	6/1/2023
Create an environment where families and youth have the information, skills and assets they need to improve their quality of life and contribute to their communities.	Parents will be offered resources and parenting classes to fulfill court ordered mandates.	Caregivers of children and youth will participate in age and development specific parenting classes that support healthy social emotional caregiving strategies in a multitude of venues; home, school and communities.	12/31/2023
	Evaluations of FoodWise educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to consume less sugar sweetened beverages and increase consumption of fruit and vegetables.	12/31/2023
	Evaluations of FoodWise educational events will be conducted.	Sauk County residents will receive nutrition education at various locations such as elementary schools, food pantries, Head Start, and summer youth programs through the FoodWise program.	10/1/2023
	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.	12/31/2023

Extension Education

Program Evaluation						
Program Title	Program Description	Mandates and References	2023 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Advise and educate farmers to 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.	800	0.20	Number of participants completing certification
			Grants	682		
			Use of Carry forward	6,875		
			TOTAL REVENUES	8,357		
			Wages & Benefits	14,034		
			Operating Expenses	32,827		
			TOTAL EXPENSES	46,861		
COUNTY LEVY	38,504					
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.	800	0.90	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	1,483		
			Wages & Benefits	49,940		
			Operating Expenses	57,687		
			TOTAL EXPENSES	107,627		
			COUNTY LEVY	106,144		
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.	800	0.40	Dollar value of education programs offered
			Grants	683		
			TOTAL REVENUES	1,483		
			Wages & Benefits	28,067		
			Operating Expenses	76,491		
			TOTAL EXPENSES	104,558		
			COUNTY LEVY	103,075		
Community Development	The Extension Institute of Community Development provides educational programming to assist leaders, communities, and organizations realize their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.		User Fees / Misc.	8,800	0.40	
			Grants	683		
			TOTAL REVENUES	9,483		
			Wages & Benefits	28,067		
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.	800	0.20	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	1,482		
			Wages & Benefits	14,034		
			Operating Expenses	28,149		
			TOTAL EXPENSES	42,183		
			COUNTY LEVY	40,701		

Extension Education

Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant Programs: administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE BUDGET FOR BUDGET FIGURES.		User Fees / Misc.	-	0.20	Administration of grants
			Grants	-		
			TOTAL REVENUES	-		
			Wages & Benefits	14,034		
			Operating Expenses	-		
			TOTAL EXPENSES	14,034		
Totals			COUNTY LEVY	14,034	2.30	
			TOTAL REVENUES	22,288		
			TOTAL EXPENSES	411,731		
			COUNTY LEVY	389,443		

Output Measures - How much are we doing?

Description	2021 Actual	2022 Budget	2023 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	450	387	400
Number of participants who attended Pesticide Applicator training to become state certified.	80	95	125
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	150	85	95
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)	326	150	150
Number of households that participated in the Sauk County well water testing program.	155	135	150
Number of direct client contacts made by the Sauk County FoodWise program. (unduplicated: # of unique individuals; duplicated: included meeting with the same unique individuals various times such as in lesson series where participants learn about new topics)	980 unduplicated contacts; 3600 duplicated contacts	1200 unduplicated contacts; 3500 duplicated contacts	1250 unduplicated contacts; 3550 duplicated contacts
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via newsletter).	1300 unduplicated	1200 unduplicated contacts	1250 unduplicated
Number of client contacts made by the Sauk County 4-H program (best estimate).	5,500	5,000	6,000
Number of adults who served as certified Sauk County 4-H Volunteers.	139	115	125
Number of youth enrolled as members of Sauk County 4-H Clubs.	487	394	400
Number of participants engaged in parenting education.	185	192	230
Number of participants engaged in financial education.	25	28	50

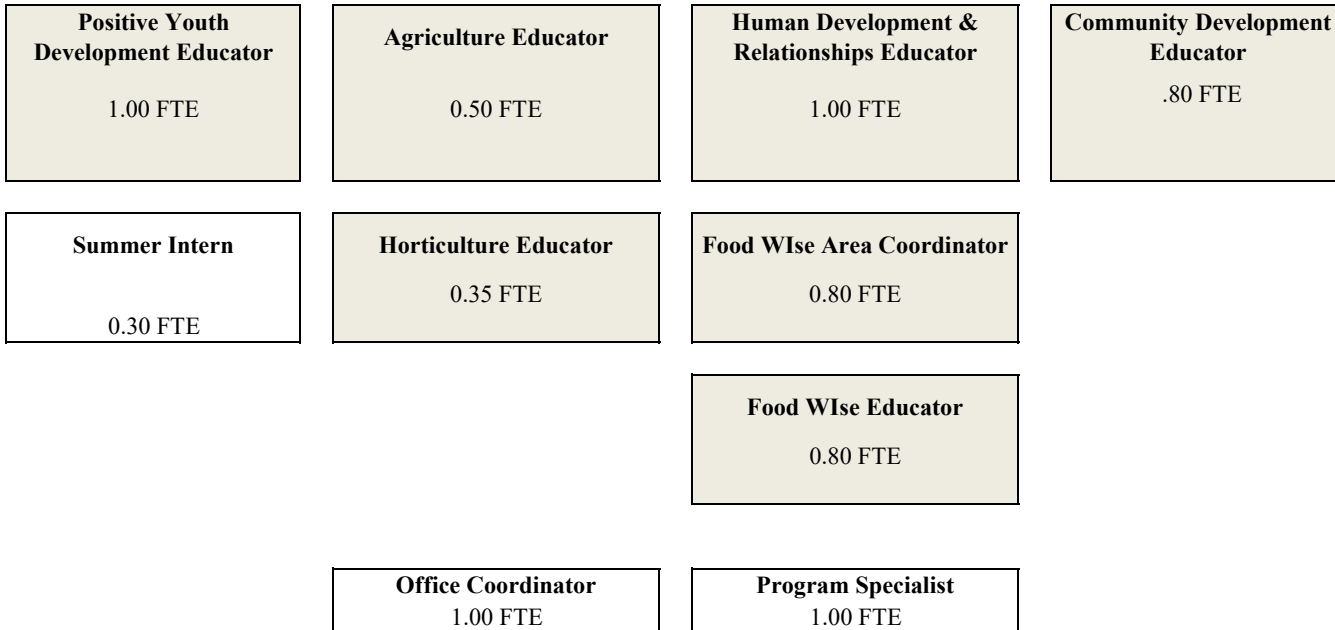
Extension Education

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2021 Actual	2022 Actual	2023 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	92%	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.	\$30,000	\$40,000	\$50,000
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 co-parents from the "Parents Forever" program.	Parents who attend the co-parenting class learn skills and resources to better manage co-parenting relationships and greater resiliency in their children.	128	144	150
Total dollar value of the nutrition education services provided by the FoodWise educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWise program)	Nutrition education on making healthy food choices, stretching food dollars to help ensure adequate food availability in the home, food safety, feeding young children provided to income-eligible participants throughout Sauk County. FoodWise works with partners	\$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	\$50,000
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.	\$251,659	\$208,207	\$244,417

Extension Education

Oversight Committee: **Extension Education, Arts & Culture**

Area Extension Director*



The Extension educators are employees of the State of Wisconsin. Sauk County is a partner funding a portion of the educator positions.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
FTE Change	0.00	0.00	-0.41	0.00	0.00
FTE Balance	2.71	2.71	2.30	2.30	2.30

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EXTENSION EDUCATION (UW)											
<u>Revenues</u>											
Tax Levy	390,790	404,523	396,846	360,646	360,646	389,443	28,797	7.98%	None	0	0
Grants & Aids	3,413	6,461	3,413	46,339	46,339	3,413	(42,926)	-92.63%			
User Fees	21,856	20,811	15,164	12,500	12,000	12,000	(500)	-4.00%	2023 Total	0	0
Use of Fund Balance	0	0	0	6,875	0	6,875	0	0.00%			
Total Revenues	416,059	431,795	415,423	426,360	418,985	411,731	(14,629)	-3.43%	2024	0	0
<u>Expenses</u>											
Labor	115,411	105,808	100,753	107,747	107,747	112,647	4,900	4.55%	2025	0	0
Labor Benefits	32,728	32,329	27,713	34,837	34,837	35,529	692	1.99%	2026	0	0
Supplies & Services	241,911	257,068	253,086	283,776	257,137	263,555	(20,221)	-7.13%	2027	0	0
Addition to Fund Balance	26,009	36,590	33,871	0	19,264	0	0	0.00%			
Total Expenses	416,059	431,795	415,423	426,360	418,985	411,731	(14,629)	-3.43%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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

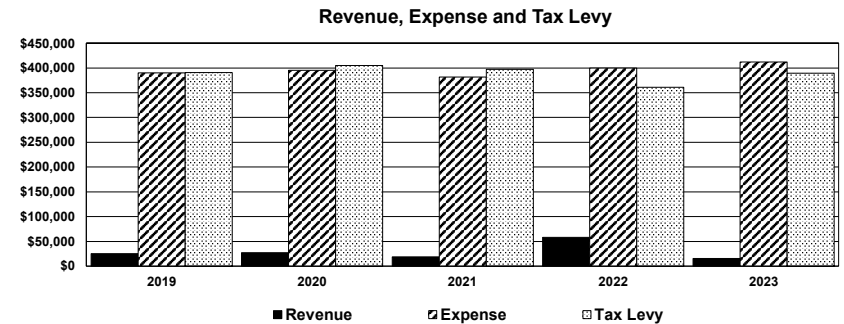
2023 Highlights & Issues on the Horizon

Educator contract fees reduced by \$16,501 due to full-time equivalent change.

2022 one time research grant not available in 2023.

Maps will be part of Economic Development resulting in a decrease of \$4,000 print costs.

Looking to find funding sources to increase the hours of the horticulture position.



Fund: GENERAL FUND									\$ Change
Department: EXTENSION EDUCATION	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
10070 EXTENSION EDUCATION REVENUE									
411100 GENERAL PROPERTY TAXES	-390,790	-404,523	-396,846	-180,323	-360,646	-360,646	-360,646	-389,443	28,797
424296 ROUTES TO RECOVERY COVID	0	-3,049	0	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	-42,926	-42,926	-42,926	0	-42,926
467000 UWX OFFICE SERVICES	-3,810	-3,225	-2,857	-363	-4,000	-4,000	-4,000	-4,000	0
467150 PESTICIDE TRAINING REVENUE	-1,900	-1,290	-330	-2,200	-500	-500	0	0	-500
467170 DRINKING WATER TEST ADMIN FEES	-15,426	-16,296	-11,977	-500	-8,000	-8,000	-8,000	-8,000	0
467180 MASTER GARDNER TRAINING	-721	0	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-6,875	0	-6,875	0
TOTAL EXTENSION EDUCATION REVENUE	-416,059	-431,795	-415,423	-185,092	-419,485	-426,360	-418,985	-411,731	-14,629
10070541 SAUK COUNTY FAIR BOARD									
526100 AGRICULTURAL SOCIETY (FAIR)	25,000	25,000	0	0	0	0	0	0	0
TOTAL SAUK COUNTY FAIR BOARD	25,000	25,000	0	0	0	0	0	0	0
10070560 EXTENSION EDUCATION									
511100 SALARIES PERMANENT REGULAR	92,263	97,340	92,367	45,398	100,247	100,247	100,247	112,247	12,000
511900 LONGEVITY-FULL TIME	297	337	280	0	300	300	300	400	100
512100 WAGES-PART TIME	589	0	6,045	0	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	22,263	8,131	2,061	0	7,200	7,200	7,200	0	-7,200
514100 FICA & MEDICARE TAX	8,423	7,709	7,329	3,108	8,243	8,243	8,243	8,617	374
514200 RETIREMENT-COUNTY SHARE	6,107	6,593	6,135	2,951	6,536	6,536	6,536	7,170	634
514400 HEALTH INSURANCE COUNTY SHARE	18,036	17,920	14,026	8,266	19,839	19,839	19,839	19,522	-317
514500 LIFE INSURANCE COUNTY SHARE	31	30	45	30	37	37	37	67	30
514600 WORKERS COMPENSATION	130	77	179	32	182	182	182	153	-29
520600 CONTRACTS	134,387	156,385	184,515	0	194,496	194,496	174,496	177,995	-16,501
522100 WATER TESTING	15,022	15,298	10,392	0	8,000	8,000	8,000	8,000	0
522500 TELEPHONE	2,320	2,489	3,037	759	3,000	3,000	3,000	3,000	0
526100 APPROPRIATION-SCIL	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0
531100 POSTAGE AND BOX RENT	3,822	4,906	3,596	2,019	5,000	5,000	5,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	13,002	6,030	5,335	801	4,500	4,500	4,500	4,500	0
531400 SMALL EQUIPMENT	563	253	790	300	1,200	1,200	1,200	1,200	0
531500 FORMS AND PRINTING	7,945	7,918	7,492	128	7,500	7,500	7,500	3,500	-4,000
531800 MIS DEPARTMENT CHARGEBACKS	12,350	15,970	13,704	4,805	14,496	14,496	14,496	15,276	780
532200 SUBSCRIPTIONS	515	471	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	515	990	850	290	750	750	750	750	0
532500 SEMINARS AND REGISTRATIONS	1,666	1,520	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,723	2,255	1,435	25	5,000	5,000	5,000	5,000	0
533000 PESTICIDE EXPENSES	1,946	2,031	243	716	500	7,375	736	0	-7,375

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: EXTENSION EDUCATION	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	2022
				Actual	Adopted	Budget		Amended To	2023
					Budget				
10070560 EXTENSION EDUCATION									
533200 MILEAGE	6,905	2,680	6,945	402	11,000	11,000	11,000	11,000	0
533500 MEALS AND LODGING	354	52	96	0	600	600	600	600	0
534800 EDUCATIONAL SUPPLIES	2,043	2,319	4,156	1,260	10,000	10,000	10,000	16,875	6,875
534900 PROJECT SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
551000 INSURANCE	334	0	0	0	359	359	359	359	0
TOTAL EXTENSION EDUCATION	365,050	370,206	381,552	81,791	419,485	426,360	399,721	411,731	-14,629
TOTAL DEPARTMENT REVENUE	-416,059	-431,795	-415,423	-185,092	-419,485	-426,360	-418,985	-411,731	-14,629
TOTAL DEPARTMENT EXPENSE	390,050	395,206	381,552	81,791	419,485	426,360	399,721	411,731	-14,629
-ADDITION TO / USE OF FUND BALANCE	-26,009	-36,589	-33,871	-103,301	0	0	-19,264	0	

Land Resources & Environment

Department Vision - Where the department would ideally like to be
The Land Resources and Environment Department will provide dedicated leadership that is inclusive, innovative, and holistic to create collaborative solutions, build trust, and encourage stewardship of the natural resources of Sauk County.

Department Mission - Major reasons for the department's existence and purpose in County government
The Land Resources and Environment Department protects, enhances, and supports Sauk County's natural, cultural, and historic resources through innovative approaches, public education, and collaboration with community partners.

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
Develop long and short range plans to guide growth and development in unincorporated areas and to promote healthy and sustainable communities as well as implement ordinances, policies, and programs consistent with proposed and adopted plans.	Outcomes are measured by meeting specific project or implementation objectives.	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	12/31/2023
		Complete updates to Chapter 7 Zoning Ordinance.	1/31/2023
		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
		Direct the Sauk County Comprehensive Planning Process.	12/31/2024
		Implement the Land Resources and Environment Strategic Plan.	12/31/2026
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	Continuous
		Initiate updates to the Farmland Preservation Plan	12/31/2025
		Implement the White Mound Park Master Plan	Thru 2042
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
		Develop Hemlock Park Master Plan.	12/31/2023

Land Resources & Environment

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Enhance and protect Sauk County's natural environment, open space areas, and agricultural lands.	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental resources as well as environmental corridors and open spaces. Management and mitigation of threats to agricultural and natural resources in the County. Educate County youth and adults on the importance of maintaining our County's natural resources.	Implement Chapter 26.	Continuous
		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.	12/31/2023
		Implement parks and recreation programming and events.	Continuous
		Update and implement Chapter 10 County Parks, to include a Special Events policy.	Continuous
		Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2023
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Increase the number of e-government services and transactions. Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that work closely with the department. Increase collaboration, coordination, and partnerships throughout the County. Increase revenues to the park system. Increase the number of participants in department events/programs and patrons.	Implementation of the Master Plan for the County Farm.	Thru 2042
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
		Work with the MIS Department to update and organize the department website.	12/31/2023
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	12/31/2023
		Establish a better relationship with towns and coordinate planning and zoning efforts.	Continuous
		Implement a GovDelivery or similar type of program to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	6/30/2023
		Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	12/31/2023
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and statutory requirements.	Implement a capital improvement plan and maintenance schedule, which include results from the ADA Audit and Transition Plan as well as other property master plans.	6/30/2023
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	Continuous
		Create a department policy and procedure manual.	6/30/2022
		Review department programs and operations to determine level of service requirements and potential future changes.	Continuous
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Pursue funding mechanisms that may assist in implementation.	Implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2024
		Expand water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2023
		Provide technical assistance to lake associations with water quality issues.	Continuous
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	Continuous

Land Resources & Environment

Program Evaluation							
	Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
1	Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Shoreland Zoning, Farmland Preservation, and Floodplain/wetland zoning.	Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	User Fees / Misc	\$30,300	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.
				Grants	\$0		
				Use of Carryforward	\$105,000		
				TOTAL REVENUES	\$135,300		
				Wages & Benefits	\$193,283		
				Operating Expenses	\$150,649		
				TOTAL EXPENSES	\$343,932		
				COUNTY LEVY	\$208,632		
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	\$6,000	0.87	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$6,000		
				Wages & Benefits	\$83,654		
				Operating Expenses	\$18,585		
				TOTAL EXPENSES	\$102,239		
				COUNTY LEVY	\$96,239		
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,	User Fees / Misc	\$173,500	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.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$173,500		
				Wages & Benefits	\$86,639		
				Operating Expenses	\$9,155		
				TOTAL EXPENSES	\$95,794		
				COUNTY LEVY	(\$77,706)		
4	Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Wis. Fund private sewage system replacement grant for failing septic systems to conclude at the end of 2018.	Wis. Stats. 145; Admin Code DSPS 383-387: Sauk County Ordinance 25	User Fees / Misc	\$13,100	0.59	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.
				Grants	\$0		
				TOTAL REVENUES	\$13,100		
				Wages & Benefits	\$55,258		
				Operating Expenses	\$16,037		
				TOTAL EXPENSES	\$71,295		
				COUNTY LEVY	\$58,195		

Land Resources & Environment

Program Evaluation						
	Program Title	Program Description	Mandates and References	2023 Budget		FTE's
						Key Outcome Indicator(s)
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	\$8,000	0.04
				Grants	\$0	
				TOTAL REVENUES	\$8,000	
				Wages & Benefits	\$3,836	
				Operating Expenses	\$10,054	
				TOTAL EXPENSES	\$13,890	
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			0.57
				User Fees / Misc	\$33,500	
				Grants	\$0	
				TOTAL REVENUES	\$33,500	
				Wages & Benefits	\$51,429	
				Operating Expenses	\$4,231	
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99			0.02
				User Fees / Misc	\$0	
				Grants	\$0	
				Use of Carryforward	\$2,533	
				TOTAL REVENUES	\$2,533	
				Wages & Benefits	\$1,503	
9	Board of Adjustment	Enforcement and review authority for provisions of the county zoning ordinance, as related to special exception permits, variances, and challenges to administrative decisions through a quasi-judicial hearing process.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25			0.38
				Operating Expenses	\$1,000	
				TOTAL EXPENSES	\$2,503	
				COUNTY LEVY	(\$30)	
				User Fees / Misc	\$6,000	
				Grants	\$0	
10	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the CPZ Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014, the pilot program for agricultural plastics began and continues each year.	Wis Stat 93.57			0.35
				User Fees / Misc	\$7,000	
				Grants	\$12,500	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$19,500	
				Wages & Benefits	\$31,836	
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			0.37
				Operating Expenses	\$60,984	
				TOTAL EXPENSES	\$92,820	
				COUNTY LEVY	\$73,320	
				User Fees / Misc	\$0	
				Grants	\$258,451	
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 ATPC 50			1.79
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$53,629	
				Wages & Benefits	\$166,929	
				Operating Expenses	\$101,262	
				TOTAL EXPENSES	\$268,191	
				COUNTY LEVY	\$214,562	
				User Fees / Misc	\$18,000	
				Grants	\$35,629	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$53,629	
				Wages & Benefits	\$166,929	
				Operating Expenses	\$101,262	
				TOTAL EXPENSES	\$268,191	
				COUNTY LEVY	\$214,562	

Land Resources & Environment

	Program Evaluation						
	Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
13	Farmland Preservation	A critical component of the department efforts, the program requires conservation compliance and farmland development protection in exchange for tax credits. The program provides roughly \$500,000 to \$950,000 per year in tax credits to landowners that does not show up in the county budget. The conversion to the Working Lands Initiative program will require considerable additional staff time but will also achieve considerably more conservation as well as provide considerably more in tax credits.	Wis Admin ATCP 50, NR 151	User Fees / Misc	\$0	1.34	Ensure compliance with state agricultural performance standards that aim to protect ground and surface water while keeping cropland productive and economically viable with tax credits.
				Grants	\$96,289		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$96,289		
				Wages & Benefits	\$150,605		
				Operating Expenses	\$11,923		
				TOTAL EXPENSES	\$162,528		
				COUNTY LEVY	\$66,239		
14	Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. Grants amounts are provided by the state for staff and cost-sharing with landowners for installation of conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules. Every five years considerable time is devoted to rewriting the plan for the next period. Such an update occurred in Fall 2017.	Wis Admin ATCP 50, NR 151			1.46	Installation of practices that prevent soil erosion and agricultural runoff and protect ground and surface water. A review of countywide natural resources and a plan to make improvements for the economic vitality and the enjoyment of all our citizens.
				User Fees / Misc	\$7,500		
				Grants	\$88,217		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$95,717		
				Wages & Benefits	\$140,563		
				Operating Expenses	\$104,710		
				TOTAL EXPENSES	\$245,273		
				COUNTY LEVY	\$149,556		
15	Multi-Discharge Variance	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations. The Multi-Discharge Variance program enables municipalities subject to WPDES permits to provide payment of \$50 per pound of phosphorus to Counties within the same HUC 8 watershed to exceed phosphorus discharge limits for a period of time. Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels.	Wis Stats 283.16, Admin Code NR 151	User Fees / Misc	\$22,951	0.09	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
				Grants	\$0		
				Use of Carryforward	\$32,214		
				TOTAL REVENUES	\$55,165		
				Wages & Benefits	\$8,826		
				Operating Expenses	\$55,165		
				TOTAL EXPENSES	\$63,991		
				COUNTY LEVY	\$8,826		
16	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient mgmt plan in place and responsibility for monitoring is with the LRE Department. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	Wis Admin ATCP 50, NR 151	User Fees / Misc	\$2,250	0.73	Assist with the review process for the installation, alteration or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
				Grants	\$74,561		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$76,811		
				Wages & Benefits	\$74,419		
				Operating Expenses	\$105,846		
				TOTAL EXPENSES	\$180,265		
				COUNTY LEVY	\$103,454		
17	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	Wis Admin ATCP 50, NR 151	User Fees / Misc	\$0	0.40	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$41,180		
				Operating Expenses	\$13,357		
				TOTAL EXPENSES	\$54,537		
				COUNTY LEVY	\$54,537		
18	Conservation Reserve Enhancement Program	Conservation Reserve Enhancement Program (CREP) Staff assist with the implementation of this cooperative federal/state program designed to protect water quality by buffering waters from runoff pollution. The payments made to owners are from state and federal funds and the County commitment consists of the staff time to qualify applicants and provide needed design and installation inspections of conservation practices. County landowners have received over \$1.1 million in payments for participation from the state through DATCP and \$3.2 Million for from federal Farm Service Agency (FSA) dollars.	Wis Admin NR 151	User Fees / Misc	\$0	0.16	The installation of CREP practices enhance wildlife habitat, protect surface water, create or enhance healthy wetlands, reduce soil loss, and increase water retention for flood protection.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$16,049		
				Operating Expenses	\$2,409		
				TOTAL EXPENSES	\$18,458		
				COUNTY LEVY	\$18,458		
19	Wildlife Mgmt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent dealing with the occasional call, referral, approving claims and payments through committee and developing and submitting reimbursement requests.	Wis Stats 29.885-29.89; Admin Code NR 12.10	User Fees / Misc	\$0	0.03	Transfer of funds for assistance with wildlife damage.
				Grants	\$13,800		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$13,800		
				Wages & Benefits	\$3,358		
				Operating Expenses	\$13,800		
				TOTAL EXPENSES	\$17,158		
				COUNTY LEVY	\$3,358		

Land Resources & Environment

Program Evaluation						
	Program Title	Program Description	Mandates and References	2023 Budget		Key Outcome Indicator(s)
20	Health Care Center Farm Mgmt	The department is charged with responsibility to ensure the rental land located at the Health Care Center Farm is managed in an appropriate manner that will provide revenues to the County without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over \$30,000 per year. It is a showcase of land and farm practices for Sauk County.		User Fees / Misc	\$46,657	0.15 Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
				Grants	\$4,314	
				Use of Carryforward	\$228,530	
				TOTAL REVENUES	\$279,501	
				Wages & Benefits	\$15,785	
				Operating Expenses	\$269,661	
				TOTAL EXPENSES	\$285,446	
				COUNTY LEVY	\$5,945	
21	USDA Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal Environmental Quality Incentives Program (EQIP) provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	Wis Admin ATCP 50, NR 151	User Fees / Misc	\$0	0.14 Department assists USDA-NRCS with installing water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc. Practices are focused on preventing soil erosion and reducing agricultural runoff.
				Grants	\$4,314	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$4,314	
				Wages & Benefits	\$14,512	
				Operating Expenses	\$1,811	
				TOTAL EXPENSES	\$16,323	
				COUNTY LEVY	\$12,009	
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCPP) promotes coordination between NRCS and its partners to deliver conservation assistance to producers and landowners. NRCS provides assistance to producers through partnership agreements and through program contracts or easement agreements. It combines the authorities of four former conservation programs in accordance with the rules of EQIP, CSP, ACEP and HFRP. \$1.6M Project for Sauk County with \$975K installed practices. The Baraboo River Watershed will be receiving \$2.25M.	2008 Farm Bill	User Fees / Misc	\$0	1.04 Installation of conservation practices that prevent soil erosion and prevent agricultural runoff to protect ground and surface water and improve farm productivity. Focus efforts in watersheds with the highest concentrations of soil erosion and runoff. Provide outreach and education to inform landowners of program.
				Grants	\$23,808	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$23,808	
				Wages & Benefits	\$88,168	
				Operating Expenses	\$33,180	
				TOTAL EXPENSES	\$121,348	
				COUNTY LEVY	\$97,540	
24	Snowmobile	Counties are responsible for the administration of such program; and receive aid from the state for snowmobile purposes as defined in Wis. Statute.	Wis. Stats. 23.09(26)	User Fees / Misc	\$0	0.04 Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
				Grants	\$104,650	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$104,650	
				Wages & Benefits	\$3,491	
				Operating Expenses	\$104,650	
				TOTAL EXPENSES	\$108,141	
				COUNTY LEVY	\$3,491	
25	ATV / UTV	Counties are responsible for the administration of such program; and receive aid from the state for ATV purposes as defined in Wis. Statute.	Wis. Stats 23.33; NR 64	User Fees / Misc	\$0	0.03 Implementation of collaborative efforts to support ATV organizations in Sauk County.
				Grants	\$24,819	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$24,819	
				Wages & Benefits	\$2,634	
				Operating Expenses	\$24,819	
				TOTAL EXPENSES	\$27,453	
				COUNTY LEVY	\$2,634	
25.5	OHM	Counties are responsible for the administration of such a program; and receive aid from the state for OHM purposes as defined in Wis. Statute.	Wis. Stats. 23.335; NR 65	User Fees / Misc	\$0	- Implementation of collaborative efforts to support OHM organizations in Sauk County.
				Grants	\$1,925	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$1,925	
				Wages & Benefits	\$0	
				Operating Expenses	\$1,925	
				TOTAL EXPENSES	\$1,925	
				COUNTY LEVY	\$0	
26	Camping	Maintenance and operation of a 66-unit campground at White Mound Park	Sauk County Ordinance Chapter 10; ATCP 79	User Fees / Misc	\$70,500	1.37 Improved and compliant campsites with access to park amenities and activities.
				Grants	\$0	
				Use of Carryforward	\$6,086	
				TOTAL REVENUES	\$76,586	
				Wages & Benefits	\$101,948	
				Operating Expenses	\$31,509	
				TOTAL EXPENSES	\$133,457	
				COUNTY LEVY	\$56,871	

Land Resources & Environment

Program Evaluation							
	Program Title	Program Description	Mandates and References	2023 Budget		FTE's	Key Outcome Indicator(s)
27	Park Operations	Maintenance and operation of park properties, to include beaches, trails, structures, and associated amenities (tables, signage, benches, equipment, etc.) as well as management of forest resources at the following locations: White Mound (1,088 acres), Redstone Beach (30 acres), Redstone Boat Landing (1 acre), Hemlock (80 acres), Man Mound (2 acres) Summer Oaks Boat Landing (6 acres), Yellow Thunder Wayside (.5 acres), Mirror Lake Dam (.5 acres), and Community Forest (690 acres). Weidman Woods (80 acres, but is not maintained). Acquired 2021 - Bluffview Community Park (3.58 acres) and GSST Parking Area - Prairie du Sac (2.17 acres).		User Fees / Misc	\$129,500	3.70	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
				Grants	\$0		
				Use of Carryforward	\$60,083		
				TOTAL REVENUES	\$189,583		
				Wages & Benefits	\$288,197		
				Operating Expenses	\$170,612		
				TOTAL EXPENSES	\$458,809		
				COUNTY LEVY	\$269,226		
28	Lake Management	Management of water resources to determine general trends in water quality. Use secchi depth readings to measure the clarity and general health of area lakes.		Grants	\$650,000	0.22	Increased Secchi Depth Readings to ensure clear water.
				Use of Carryforward	\$51,480		
				TOTAL REVENUES	\$701,480		
				Wages & Benefits	\$15,964		
				Operating Expenses	\$742,300		
				TOTAL EXPENSES	\$758,264		
				COUNTY LEVY	\$56,784		
29	County Conservation Aids	Financial assistance provided to the County for fish and wildlife programs. Funds are allocated to each County in proportion to the ratio of the size of each County to the total area of the state. Such funds can be used toward development projects, habitat projects, stocking projects, maintenance projects or miscellaneous projects.	Wis. Stats. 23.09(12)	Grants	\$2,245	0.02	Implementation of a project that meets one of the category requirements for the funds.
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,245		
				Wages & Benefits	\$1,756		
				Operating Expenses	\$4,490		
				TOTAL EXPENSES	\$6,246		
				COUNTY LEVY	\$4,001		
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	\$8,000	0.60	Collaboration with local municipalities for the construction and maintenance of a regional trail from Sauk City/Sauk Prairie to Reedsburg. Partnership with Dane County for construction and maintenance of a pedestrian bridge over the Wisconsin River to connect GSST to the Walking Iron Trail.
				Grants	\$2,000,000		
				Use of Carryforward	\$716,380		
				TOTAL REVENUES	\$2,724,380		
				Wages & Benefits	\$55,058		
				Operating Expenses	\$2,728,380		
				TOTAL EXPENSES	\$2,783,438		
				COUNTY LEVY	\$59,058		
	Outlay	ADA Transition Plan Implementation White Mound County Park Master Plan Implementation White Mound Bridge Replacement Bluffview County Park Master Plan Implementation Equestrian Campground Restoration Hemlock Park Upgrades	\$44,350 \$35,500 \$10,100 \$5,000 \$290,700 \$50,000	User Fees / Misc	\$0	-	Implementation and completion of specific projects identified on the capital outlay document.
				Grants	\$340,700		
				Use of Carryforward	\$89,950		
				TOTAL REVENUES	\$430,650		
				Wages & Benefits	\$0		
				Operating Expenses	\$435,650		
				TOTAL EXPENSES	\$435,650		
				COUNTY LEVY	\$5,000		
	Totals			TOTAL REVENUES	\$5,883,948	19.55	
				TOTAL EXPENSES	\$7,586,587		
				COUNTY LEVY	\$1,702,639		

Land Resources & Environment

Output Measures - How much are we doing?				
	Description	2021 Actual	2022 Estimate	2023 Budget
Conservation	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	12,327.4 acres	5500 acres	5500 acres
	Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	67 practices installed	100 practices installed	100 practices installed
	CREP Buffer strip program - Linear Feet in program	9,022 linear feet	6000 linear feet	6000 linear feet
	Agricultural Plastics Programs and participants	7 events / 81 participants 18.98 tons collected	12 events / 125 participants 25 tons collected	12 events / 125 participants 25 tons collected
	Vouchers Distributed for Dane County HHW	n/a	30 vouchers	30 vouchers
	Creation and implementation of grazing plans. Acres converted.	574.9 acres	500 acres	500 acres
	Programs and Participants at Clean Sweep Events	1 program / 453 participants	1 program / 600 participants	1 program / 600 participants
	Ordinance Rewrites and Revisions	n/a	0 rewrite / 1 revision	0 rewrites / 0 revision
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	127 FPP 20 LWRM 28 Chapter 26	60 FPP 20 LWRM 15 Chapter 26	60 FPP 20 LWRM 15 Chapter 26
Planning and Zoning	Subdivision Plats and Certified Survey Maps (CSMs) approved	2 plats / 102 CSM	2 plats / 80 CSM	1 plat / 80 CSM
	Number of county plans completed	0	4 - ADA, White Mound, County Farm, Dept Strategic	1 - Hemlock Park
	Board of Adjustment (BOA) Inspections	8	30	30
	Shoreland Zoning Inspections	9	50	50
	Code Enforcement Complaint/Follow up Inspections	112	90	90
	Non Metallic Mining Reclamation Program - Total Sites/Total Acres	36 sites / 2,415 acres	36 sites / 2,415 acres	36 sites / 2,500 acres
	Non Metallic Mining - Site Inspections	40 inspections	30 inspections	30 inspections
	Non Metallic Mining - Blast Reports	16 reports	15 reports	15 reports
	Ordinance Rewrites and Revisions	0 rewrites / 0 revisions	0 rewrites / 1 revision	2 rewrites / 0 revisions
	Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	10 Lots 358 participating acres 39.18 PRD lot acres	10 Lots 400 participating acres 35 PRD lot acres	10 Lots 400 participating acres 35 PRD lot acres
	Conditional Use Permit (CUP) (Land Use)	25 CUP	15 CUP	15 CUP
	Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	4 CUP	2 CUP	2 CUP
	Land Use / Sanitary Permits Issued	413 Land Use 200 Sanitary	400 Land Use 150 Sanitary	400 Land Use 150 Sanitary
	Code Enforcement Citations	52 citations	50	50
	Wisconsin Fund Grant Awards / Grant Amount	0 / \$0	3 / \$12,000	3 / \$12,000
	Septic System Maintenance Verifications	5,732	4,500	4500
	Soil Test / Septic Closing On-site Inspections	0 Soils On-Site 127 Closing Inspections	10 Soils On-site 100 Closing Inspections	10 Soils On-site 100 Closing Inspections
Parks and Recreation	Miles of snowmobile trail maintained	215.5	215.5	215.5
	Days snowmobile trail open	26	20	20
	Online camping reservations	1127	950	950
	Direct camping reservations	735	600	600
	Camping revenue	\$84,093	\$70,000	\$70,000
	Entrance fee revenue	\$129,986	\$115,000	\$115,000
	Parks/Properties maintained	15	15	15
	Boat landings maintained	6	6	6
	Acres of land maintained	2,017	2,017	2,017
	Volunteers	0	0	0
	Number of volunteer hours	0 hours	0 hours	0 hours
	Prairie Smoke Terrace reservations	57	50	50
	Other shelter reservations	34	20	20
	Annual passes given to Sauk County Veterans	344	300	300
	Paddle sport rental revenue	\$5,305	\$4,500	\$4,500
	Acres of lake maintained	104	104	104
	Projects funded by County Conservation Aids	1	1	1
	Dams - Number of inspections completed	n/a	15	15
	Dams - Staff time for dam inspections/repairs	235	250 hours	250 hours
	Emergency Action Plans updated	2	1	1
	Emergency Action Plan meetings	0	1	1
	Number of GSST trail users	122,203	70,000	70,000
	GSST Revenue generated - Trail passes	\$10,864	\$8,000	\$8,000
	GSST staff time (hours)	342	575	575
	GSST expenses (maintenance, etc.)	\$3,307	\$8,000	\$8,000
	Miles of hiking trails maintained at White Mound	7.85	7.85	7.85
	Miles of biking trails maintained	11.92	11.92	11.92
	Miles of horse trails maintained	9.46	9.46	9.46

Land Resources & Environment

Key Outcome Indicators / Selected Results - How well are we doing?					
	Description	What do the results mean?	2021 Actual	2022 Estimate	2023 Budget
Conservation	Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	9 landowners	12 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.	5 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.	3,406 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.	12,327.4 acres	6,000 acres	6,000 acres
	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	155 on-site visits	100 on-site visits	100 on-site visits
	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	6,663 tons of soil / 6,122 lbs phosphorus reduction / 2,723,574 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.	n/a	30 vouchers	30 vouchers
	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	18.98 tons collected	24 tons collected	24 tons collected
	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	25,105 lbs waste 30,007 lbs electronics	80,000 lbs waste 60,000 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.	79 non-reporting 5 failing	100 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.	n/a	15 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.	1 applicant	Program cancelled	Program cancelled
	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.	32 plans / 15 acres reclaimed	36 plans / 10 acres reclaimed	36 plans / 0 acres reclaimed
	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	26 events/ 263 participants	29 events / 300 participants	1 event / 50 participants
	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	11 projects	68 projects	50 projects
Parks and Recreation	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	5 acres	0 acres	0 acres
	Funding awarded through Grant programs	County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	1 grant \$2,435	1 grant \$2,435	1 grant \$2,435
	Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County.	2 events - 225 participants	4 events / 800 participants	7 events / 350 participants
	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans or authorized projects.	3.5 miles	0 feet	0 feet
	Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes

Land Resources & Environment

Oversight Committee: **Land Resources & Environment**

Land Resources & Environment Director
1.00 FTE

Administrative Specialist
1.00 FTE

Conservation Manager
1.00 FTE

Planning & Zoning Manager
1.00 FTE

Parks and Recreation Manager
1.00 FTE

**Conservation Technician
Advanced**
1.00 FTE

**Land Use/Sanitation
Technician**
3.00 FTE

**Parks Operations
Coordinator**
1.00 FTE

Conservation Technician II
2.00 FTE

Associate Planner
1.00 FTE

**Parks Programs
Coordinator**
1.00 FTE

Watershed Coordinator
1.00 FTE

LRE Intern (Seasonal)
0.30 FTE

**Parks Maintenance
Technician**
.75 FTE

Education Coordinator
1.00 FTE

**Parks & Recreation
Assistant**
1.00 FTE

LRE Intern (Seasonal)
0.30 FTE

Parks Intern (Seasonal)
1.2

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Land Resources & Environment					
FTE Change	0.00	7.05	-2.09	-0.06	-0.25
FTE Balance	14.19	21.24	19.15	19.09	18.84
Parks					
FTE Change	0.29	-5.07	0.00	0.00	0.71
FTE Balance	5.07	0.00	0.00	0.00	0.71
Total					
FTE Change	0.29	1.98	-2.09	-0.06	0.46
FTE Balance	19.26	21.24	19.15	19.09	19.55

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RESOURCES & ENVIRONMENT											
<u>Revenues</u>											
Tax Levy	1,128,574	1,358,964	1,554,154	1,448,624	1,448,624	1,702,669	254,045	17.54%	White Mound Bridge Replacement	10,100	0
Grants & Aids	305,345	487,523	532,600	3,690,251	3,581,201	3,751,722	61,471	1.67%	Horse Camp Electric/Restrooms	290,700	0
Licenses & Permits	272,997	345,853	344,998	271,300	269,150	272,300	1,000	0.37%	Hemlock Park Upgrades	50,000	0
Fees, Fines & Forfeitures	11,072	17,238	11,647	6,500	9,000	7,250	750	11.54%	ADA Transition Plan Implementation	44,350	0
User Fees	55,633	272,726	260,260	256,757	261,657	257,257	500	0.19%	White Mound Park Master Plan	35,500	0
Intergovernmental	89,582	129,234	122,866	167,562	167,561	30,451	(137,111)	-81.83%	Bluffview Community Park Signage	5,000	5,000
Donations	500	500	0	500	0	0	(500)	-100.00%			
Miscellaneous	512	669	25,445	2,500	0	0	(2,500)	-100.00%	2023 Total	435,650	5,000
Use of Fund Balance	0	345,560	0	1,702,490	0	1,564,938	(137,552)	-8.08%			
Total Revenues	1,864,215	2,958,267	2,851,970	7,546,484	5,737,193	7,586,587	40,103	0.53%	2024	95,000	35,000
<u>Expenses</u>											
Labor	874,746	1,116,882	1,148,130	1,227,289	1,235,345	1,314,394	87,105	7.10%	2025	35,000	35,000
Labor Benefits	262,965	343,299	362,211	416,267	427,085	460,801	44,534	10.70%	2026	35,000	35,000
Supplies & Services	497,764	1,276,529	829,261	5,591,586	1,161,794	5,375,742	(215,844)	-3.86%	2027	0	0
Capital Outlay	0	221,557	83,384	311,342	100,000	435,650	124,308	39.93%			
Addition to Fund Balance	228,740	0	428,984	0	2,812,969	0	0	0.00%			
Total Expenses	1,864,215	2,958,267	2,851,970	7,546,484	5,737,193	7,586,587	40,103	0.53%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

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

2023 Highlights & Issues on the Horizon

The 2023 Budget considers: increased staffing costs, increased dam repair and/or replacement expenses, capital outlay items, and decreases or increases in anticipated grant and revenue amounts when compared to prior years.

General maintenance of dam facilities is required each year. Both the Redstone Dam and the Delton Dam are in need of some repairs. Hemlock Dam is expected to undergo construction in 2023. Along with the construction is a plan to implement future park projects at Hemlock Park, through funding from the Ho Chunk grant and ARPA funds.

Planning and parks staff worked to create a number of master plans to include: ADA Audit and Transition Plan, White Mound County Park Master Plan, Sauk County Farm Master Plan, and Bluffview County Park Master Plan. The 2023 budget has funding available for implementation of these plans.

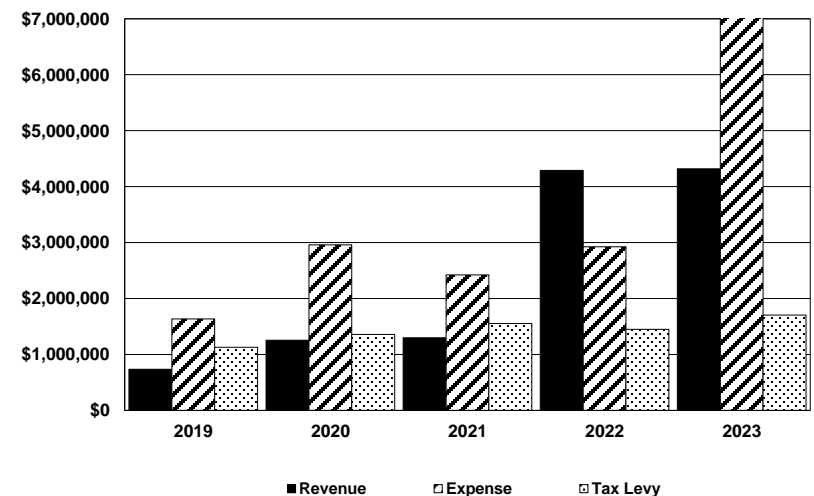
County Farm revenue used to cover operating expense had previously been limited to \$15,000, with the implementation of the Farm Master Plan, additional funds (\$24,000) will be used to establish pasture area and implement other components.

The Great Sauk Trail continues to connect to Devil's Lake State park, and ultimately the 400 Trail in the City of Reedsburg.

Continue development of partnerships with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of WDNR TMDL process.

The County will be entering the fourth year of the Well Water (Groundwater) Monitoring Program. This is a collaborative effort between the Land Resources and Environment Department, Public Health, University of Wisconsin Extension, and the UW-Stevens Point. The collection of this data will enable the County to make program and policy decisions regarding the management of groundwater quality.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
10064 LAND RESOURCES & ENVIRONMENT									
411100 GENERAL PROPERTY TAXES	-1,128,574	-1,358,964	-1,554,154	-724,312	-1,448,624	-1,448,624	-1,448,624	-1,702,669	254,045
422160 HO-CHUNK GAMING GRANT	-36,000	-15,000	-31,425	-32,380	-32,380	-32,380	-32,380	0	-32,380
424296 ROUTES TO RECOVERY COVID	0	-92	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	-53,550	-3,046,000	-3,101,706	-3,046,000	-3,176,022	74,316
424630 SNOWMOBILE TRAILS	0	-164,247	-109,146	-16,382	-104,650	-104,650	-104,650	-104,650	0
424632 ATV/UTV TRAILS	0	0	-820	0	-24,819	-24,819	-24,819	-24,819	0
424720 WI FUND SEPTIC SYSTEM	-6,585	-12,652	0	0	-20,000	-20,000	-5,000	0	-20,000
424730 CO CONSERVATION AID	0	-1,150	-1,866	0	-2,100	-2,100	-2,100	-2,245	145
424750 LAND/WATER RESOURCE	-93,437	-85,198	-122,996	0	-125,500	-125,500	-125,500	-126,500	1,000
424770 LAND CONSERVATION AID	-131,289	-142,660	-140,180	0	-172,577	-172,577	-172,577	-182,261	9,684
424785 PRODUCER LED GROUP	0	-5,000	-65,077	0	-15,000	-15,000	-25,000	-25,000	10,000
424790 WILDLIFE DAMAGE PROGRAM	-10,319	-16,868	-20,404	0	-13,800	-13,800	-13,800	-13,800	0
424842 DNR DAM REHABILITATION REIMB	0	0	0	0	-100,000	-100,000	0	-64,500	-35,500
424846 TARGETED RUNOFF MANAGEMENT	0	-19,053	0	0	0	0	0	0	0
424848 OTTER CR COST SHARE TRM GRANT	0	-8,406	0	0	0	0	0	0	0
424854 OFF HWY MOTORCYCLE	0	0	0	0	-1,925	-1,925	-1,925	-1,925	0
424863 EDUCATION GRANTS	-2,500	0	-250	0	-2,000	-2,000	-2,000	-2,000	0
424880 CLEAN SWEEP	-12,500	0	-27,124	-747	-12,500	-12,500	-11,250	-12,500	0
441010 CONS COURT ORDERED FINES/FEES	-7,822	-3,045	-6,127	-3,923	-4,000	-4,000	-4,500	-4,250	250
441110 NON-PERMIT CONSTRUCT FINE	-3,250	-3,835	-5,300	-4,200	-2,500	-2,500	-4,500	-3,000	500
441300 COURT ORDERED RESTITUTION	0	-358	-220	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMITS	0	-7,778	-10,863	-6,087	-8,000	-8,000	-8,000	-8,000	0
442600 EROSION CONTROL PERMITS	0	0	0	0	-9,000	-9,000	-4,500	-9,000	0
442700 STORMWATER MGNT PERMITS	0	0	0	0	-1,000	-1,000	-1,000	-1,000	0
444100 LAND USE PERMITS	-91,632	-114,090	-104,765	-59,508	-90,000	-90,000	-90,000	-90,000	0
444130 SOIL TEST CERT FEES	-15,150	-17,100	-21,400	-9,800	-11,500	-11,500	-11,500	-11,500	0
444140 SANITARY PERMITS	-72,305	-95,925	-103,980	-48,350	-62,000	-62,000	-62,000	-62,000	0
444141 SANITARY SYSTEM REVIEW FEE	-10,790	-9,970	-9,630	-3,020	-8,000	-8,000	-8,000	-8,000	0
444150 SUBDIVISION PLAT REVIEW FEE	-1,825	-2,000	-750	-3,400	-1,000	-1,000	-3,400	-1,000	0
444160 GROUNDWATER PERMITS	-6,675	-7,925	-8,225	-3,075	-5,000	-5,000	-5,000	-5,000	0
444170 MANURE STORAGE PERMIT	0	0	-1,100	-400	-1,000	-1,000	-800	-1,000	0
444180 NONMETALIC MINING PERMITS	-31,890	-34,080	-34,700	0	-31,000	-31,000	-31,000	-32,000	1,000
444181 NONMETALLIC PLAN REVIEW	-1,400	-3,740	0	0	-1,500	-1,500	-500	-1,500	0
444185 CONDITIONAL USE PERMIT BUSINES	-10,000	-9,500	-11,250	-5,750	-10,000	-10,000	-10,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	-500	0	-400	-200	-300	-300	-300	-300	0
444200 FIRE SIGN FEES	-7,550	-12,345	-10,440	-7,350	-8,000	-8,000	-8,500	-8,000	0
444210 MAINTENANCE TRACKING FEE	0	0	0	0	-100	-100	-100	-100	0
444220 CERTIFIED SURVEY FEES	-9,780	-12,800	-13,095	-6,900	-7,000	-7,000	-8,000	-7,500	500
444240 REZONING HEARING PETITION	-1,500	-4,250	-1,250	-2,250	-2,500	-2,500	-2,500	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-7,000	-6,750	-5,000	-3,500	-8,000	-8,000	-6,000	-8,000	0

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To	2022 To 2023
10064 LAND RESOURCES & ENVIRONMENT									
444260 BOARD OF ADJUSTMENT FILING	-5,000	-7,000	-8,000	-7,000	-6,000	-6,000	-8,000	-6,000	0
444270 EDUCATION PROGRAM FEES	0	0	0	-1,000	-2,000	-2,000	-2,000	-2,000	0
445100 APPLICATION FEES	0	-600	-150	0	-500	-500	-150	0	-500
451300 JUDGEMENTS/DAMAGES/SETTLEMENTS	0	-10,000	0	0	0	0	0	0	0
464350 CLEAN SWEEP FEES	-4,311	-3,757	-1,962	0	-7,000	-7,000	-5,000	-7,000	0
467200 COUNTY PARK REVENUE	0	-79,925	-84,093	-72,839	-74,500	-74,500	-84,000	-75,000	500
467250 PARKS ENTRANCE FEES	0	-131,857	-115,817	-69,044	-120,000	-120,000	-115,000	-120,000	0
468200 SALE CONSERVATION MATERIAL	-12,715	-17,197	-13,312	-14,173	-17,000	-17,000	-14,200	-15,500	-1,500
468205 BUILDING USE FEES	0	-5,937	-7,933	-4,362	-5,000	-5,000	-5,500	-5,000	0
468210 RENT OF TREE PLANTER	-628	-450	-563	-50	-500	-500	-500	-500	0
468270 PRODUCER LED FEES	0	-1,965	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	-72,978	0	0	0	0	0	0
472495 MULTI-DISCHARGE VARIANCE PROG	-89,582	-129,134	-47,975	-83,296	-22,951	-83,297	-83,296	-22,951	-60,346
472496 WATER QUALITY TRADING	0	0	-1,913	-1,786	-7,500	-84,265	-84,265	-7,500	-76,765
474050 LANDFILL MONITORING CHARGES	0	-100	0	0	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-19,683	0	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-5,001	-2,821	-3,880	-1,920	-1,000	-1,000	-2,900	-1,000	0
484160 MISCELLANEOUS REVENUES	-512	-669	-5,762	0	-2,500	-2,500	0	0	-2,500
484250 COUNTY FARM REVENUES	-45,693	-46,012	-46,012	-24,994	-46,657	-46,657	-46,657	-46,657	0
485010 DONATIONS & CONTRIBUTIONS	-500	-500	0	0	-500	-500	0	0	-500
493010 FUND BALANCE APPLIED	0	0	0	0	-105,000	-181,765	0	-204,850	23,085
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-969,015	-1,520,725	0	-1,360,088	-160,637
TOTAL LAND RESOURCES & ENVIRONMENT	-1,864,215	-2,612,707	-2,851,970	-1,275,548	-6,780,898	-7,602,190	-5,737,193	-7,586,587	-15,603
10064110 LRE ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	851,376	1,063,076	1,093,759	562,332	1,159,052	1,159,052	1,183,202	1,305,048	145,996
511200 SALARIES-PERMANENT-OVERTIME	0	0	5	0	1,549	1,549	0	0	-1,549
511900 LONGEVITY-FULL TIME	2,523	2,890	2,643	0	2,946	2,946	2,946	3,205	259
512100 WAGES-PART TIME	18,546	48,881	49,063	3,770	58,632	58,632	45,500	0	-58,632
512200 WAGES-PART TIME-OVERTIME	27	94	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	64,285	81,967	84,436	41,262	93,802	93,802	96,946	100,464	6,662
514200 RETIREMENT-COUNTY SHARE	54,301	71,616	71,761	35,851	75,630	75,630	79,056	85,417	9,787
514400 HEALTH INSURANCE COUNTY SHARE	133,619	174,167	188,619	123,297	228,952	228,952	232,564	259,452	30,500
514500 LIFE INSURANCE COUNTY SHARE	170	224	166	110	215	215	167	209	-6
514600 WORKERS COMPENSATION	10,286	14,977	17,027	8,012	17,307	17,307	17,991	14,897	-2,410
514800 UNEMPLOYMENT	0	144	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	1,350	675	1,425	1,425	4,000	4,000	2,900	4,000	0
519100 UNIFORM ALLOWANCE	0	0	75	208	0	0	225	1,000	1,000
520100 CONSULTANT AND CONTRACTUAL	0	14,700	64,540	20,100	75,000	103,460	90,000	92,300	-11,160
520900 CONTRACTED SERVICES	0	40,438	77,622	30,949	105,683	116,534	80,000	124,078	7,544

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	2023	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2022 To 2023
10064110 LRE ADMINISTRATION									
521400 COURT REPORTER AND TRANSCRIBER	0	0	0	0	1,000	1,000	0	1,000	0
521900 OTHER PRO SRVCS-WISC FUND	6,585	12,652	0	0	20,000	20,000	5,000	0	-20,000
522100 WATER TESTING	8,719	36,673	37,887	18,688	37,796	37,796	35,000	38,869	1,073
522110 WATER QUALITY TRADING	0	0	0	0	0	153,530	0	153,530	0
522500 TELEPHONE	6,379	8,504	9,054	3,689	8,400	8,400	7,764	8,400	0
522800 TRASH/SNOW REMOVAL/MOWING	0	3,804	3,063	40	4,500	4,500	3,500	4,000	-500
522900 UTILITIES	0	8,479	9,013	2,124	10,000	10,000	9,100	10,000	0
523700 SNOWMOBILE TRAIL MAINTENANCE	0	62,025	101,288	19,228	104,650	104,650	83,878	104,650	0
523701 ATV/UTV TRAIL MAINTENANCE	0	0	729	0	24,819	24,819	820	24,819	0
523702 OFF HWY MOTORCYCLE MAINT	0	0	0	0	1,925	1,925	1,925	1,925	0
524400 PARK MAINTENANCE	0	37,162	37,263	7,505	88,050	92,105	44,050	73,394	-18,711
524600 FILING FEES	90	150	60	0	250	250	100	250	0
525000 FARM BLDG/PROPERTY REPAIRS	1,256	9,002	2,061	1,264	15,000	15,000	10,000	114,000	99,000
525010 MAJOR REPAIRS	0	0	0	13,346	336,000	567,642	56,000	531,464	-36,178
525200 EQUIPMENT REPAIR	0	4,220	3,898	678	3,250	3,250	32,500	3,250	0
526100 OUTSIDE AGENCIES	11,400	226,400	0	0	650,000	650,000	0	650,000	0
530500 LICENSES AND PERMITS	0	707	764	520	520	520	650	520	0
531100 POSTAGE AND BOX RENT	9,006	11,054	11,766	8,036	10,500	10,500	11,500	10,500	0
531200 OFFICE SUPPLIES AND EXPENSE	6,750	4,993	5,473	2,036	14,500	14,500	14,500	12,500	-2,000
531400 SMALL EQUIPMENT	0	23,897	531	400	1,100	1,100	700	1,000	-100
531800 MIS DEPARTMENT CHARGEBACKS	92,210	49,923	40,844	22,503	42,278	65,266	60,800	49,288	-15,978
532100 PUBLICATION OF LEGAL NOTICES	2,288	2,295	1,618	1,139	2,800	2,800	1,800	2,800	0
532200 SUBSCRIPTIONS	554	819	658	480	1,050	1,050	750	1,000	-50
532400 MEMBERSHIP DUES	6,777	4,288	4,162	5,175	8,100	8,100	7,000	8,100	0
532500 SEMINARS AND REGISTRATIONS	5,233	2,869	5,446	2,575	9,650	9,650	7,500	10,000	350
532800 TRAINING AND INSERVICE	0	0	548	0	0	0	0	0	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	104,119	51,862	48,178	2,496	57,000	57,000	57,000	57,000	0
533200 MILEAGE	1,056	524	586	460	3,250	3,250	1,200	3,250	0
533500 MEALS AND LODGING	1,861	768	0	0	4,000	4,000	1,000	4,000	0
534700 FIELD SUPPLIES	6,336	6,305	1,043	0	12,560	12,560	10,000	10,000	-2,560
534710 FIRE SIGNS	0	0	4,069	0	0	0	0	2,000	2,000
534800 EDUCATIONAL SUPPLIES	13,097	8,677	12,870	3,706	12,500	12,500	12,500	13,500	1,000
534900 PROJECT SUPPLIES	0	0	0	0	105,000	105,000	0	105,000	0
535000 REPAIRS AND MAINTENANCE	0	13,229	9,831	750	10,000	37,115	10,750	32,270	-4,845
535100 VEHICLE FUEL / OIL	6,543	15,213	20,851	9,783	21,000	21,000	20,800	21,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,895	5,797	5,075	386	8,500	8,500	5,500	8,500	0
539100 OTHER SUPPLIES & EXPENSES	0	156,297	25,868	15,182	2,743,835	2,776,286	27,300	2,720,870	-55,416
539800 EQUIPMENT LEASE	0	0	0	0	0	10,000	10,000	25,000	15,000
551000 INSURANCE	0	0	9,037	7,081	0	0	7,081	9,000	9,000
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	13	1,724	7	49	1,800	1,800	100	0	-1,800
551200 INSURANCE-VEHICLE LIABILITY	4,376	9,316	4,551	4,290	4,000	4,000	4,500	4,500	500

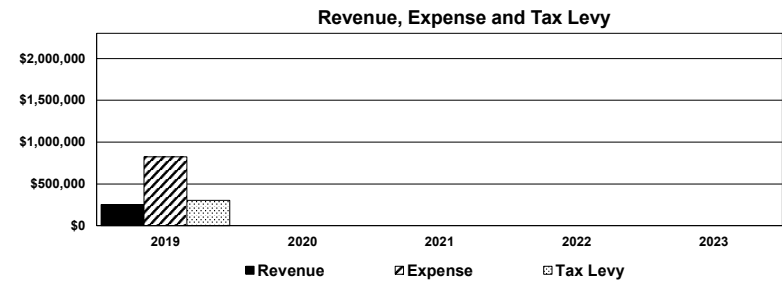
Fund: GENERAL FUND									\$ Change
Department: LAND RESOURCES & ENVIRONMENT	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2023
					Budget				
10064110 LRE ADMINISTRATION									
551900 INSURANCE-GENERAL LIABILITY	0	5,400	361	256	3,450	3,450	335	250	-3,200
573300 PRIZES AND AWARDS	468	0	256	251	1,000	1,000	0	1,000	0
579100 COST SHARING CONSERVATION	97,786	73,839	71,321	9,729	94,000	125,170	125,170	90,000	-35,170
579110 TARGETED RUNOFF MANAGEMENT	0	26,152	0	0	0	0	0	0	0
579112 PRODUCER LED PRACTICES	0	41,415	30,627	3,446	15,000	15,000	15,000	25,000	10,000
579150 MULTI DISCHARGE VARIANCE PROGR	0	169,760	16,464	0	36,951	163,764	131,549	55,165	-108,599
579600 LAND/WATER RESOURCE MGMNT	77,082	85,198	122,726	25,661	125,500	125,500	125,500	126,500	1,000
579800 NUTRIENT MANAGEMENT	0	0	0	0	0	0	6,100	0	0
581900 CAPITAL OUTLAY	0	221,557	83,384	70,146	268,000	311,342	100,000	435,650	124,308
TOTAL LRE ADMINISTRATION	1,610,364	2,916,796	2,394,372	1,090,417	6,746,252	7,468,669	2,897,719	7,554,784	86,115
10064674 BADGER ARMY AMMUNITION PLANT									
520900 CONTRACTED SERVICES	0	15,217	0	0	0	0	0	0	0
TOTAL BADGER ARMY AMMUNITION PLANT	0	15,217	0	0	0	0	0	0	0
10064691 LAND/EASEMENT ACQUISITION									
511100 SALARIES PERMANENT REGULAR	852	336	348	0	938	938	400	1,136	198
511900 LONGEVITY-FULL TIME	0	0	0	0	4	4	4	5	1
512100 WAGES-PART TIME	72	930	812	0	168	168	168	0	-168
514100 FICA & MEDICARE TAX	68	96	88	0	85	85	85	87	2
514200 RETIREMENT-COUNTY SHARE	56	23	23	0	61	61	61	66	5
514400 HEALTH INSURANCE COUNTY SHARE	168	68	71	0	198	198	198	195	-3
514600 WORKERS COMPENSATION	12	19	19	0	17	17	17	14	-3
526100 APPROPRIATION	0	0	0	0	0	98,875	0	0	-98,875
535900 MAINTENANCE/MONITORING	0	0	0	0	2,375	2,375	0	1,000	-1,375
TOTAL LAND/EASEMENT ACQUISITION	1,227	1,472	1,361	0	3,846	102,721	933	2,503	-100,218
10064692 COUNTY TREE PROGRAM									
534100 AG SUPPLIES	10,421	12,750	15,475	13,905	17,000	17,000	13,572	15,500	-1,500
TOTAL COUNTY TREE PROGRAM	10,421	12,750	15,475	13,905	17,000	17,000	13,572	15,500	-1,500
10064696 WILDLIFE DAMAGE PROGRAM									
520900 CONTRACTED SERVICES	13,463	12,033	11,776	2,658	13,800	13,800	12,000	13,800	0
TOTAL WILDLIFE DAMAGE PROGRAM	13,463	12,033	11,776	2,658	13,800	13,800	12,000	13,800	0
TOTAL DEPARTMENT REVENUE	-1,864,215	-2,612,707	-2,851,970	-1,275,548	-6,780,898	-7,602,190	-5,737,193	-7,586,587	-15,603
TOTAL DEPARTMENT EXPENSE	1,635,475	2,958,268	2,422,985	1,106,980	6,780,898	7,602,190	2,924,224	7,586,587	-15,603

Fund: GENERAL FUND	2019	2020	2021	2022	2022	2022	2022	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 2022 Amended To 2023
-ADDITION TO / USE OF FUND BALANCE	-228,740	345,561	-428,985	-168,568	0	0	-2,812,969	0

	2019 Actual	2020 Actual	2021 Actual	2022 Amended Budget	Estimated Year End Actual as of August 2021	2023 Budget	\$ Change from 2022 Amended to 2023 Budget	% Change from 2022 Amended to 2023 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PARKS											
<u>Revenues</u>											
Tax Levy	303,373	0	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	51,133	0	0	0	0	0	0	0.00%			
Licenses & Permits	10,381	0	0	0	0	0	0	0.00%	2023 Total	0	0
User Fees	151,842	0	0	0	0	0	0	0.00%			
Intergovernmental	39,913	0	0	0	0	0	0	0.00%			
Donations	125	0	0	0	0	0	0	0.00%	2024	0	0
Miscellaneous	1,075	0	0	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	265,339	0	0	0	0	0	0	0.00%	2026	0	0
									2027	0	0
Total Revenues	823,180	0	0	0	0	0	0	0.00%			
<u>Expenses</u>											
Labor	229,646	0	0	0	0	0	0	0.00%			
Labor Benefits	55,684	0	0	0	0	0	0	0.00%			
Supplies & Services	370,103	0	0	0	0	0	0	0.00%			
Capital Outlay	167,747	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	823,180	0	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Parks Combined into Land Resources & Environment in 2020										

2023 Highlights & Issues on the Horizon

Parks department has been combined into Land Resources and Environment as of 2020.



Fund: GENERAL FUND Department: PARKS	2019 Actual	2020 Actual	2021 Actual	2022 6 Months Actual	2022 Originally Adopted Budget	2022 Amended Budget	2022 Estimated	\$ Change 2022 Amended To 2023	
								2023	
10062 PARKS REVENUE									
411100 GENERAL PROPERTY TAXES	-303,373	0	0	0	0	0	0	0	0
424630 SNOWMOBILE TRAILS	-46,575	0	0	0	0	0	0	0	0
424730 CO CONSERVATION AID	-4,558	0	0	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMIT	-10,381	0	0	0	0	0	0	0	0
467200 COUNTY PARK REVENUE	-63,081	0	0	0	0	0	0	0	0
467250 PARKS ENTRANCE FEES	-84,305	0	0	0	0	0	0	0	0
468205 BUILDING USE FEES	-4,282	0	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-39,913	0	0	0	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-176	0	0	0	0	0	0	0	0
483610 SALE OF COUNTY TIMBER	-1,075	0	0	0	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	-125	0	0	0	0	0	0	0	0
TOTAL PARKS REVENUE	-557,842	0	0	0	0	0	0	0	0
10062520 COUNTY PARKS									
511100 SALARIES PERMANENT REGULAR	183,426	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	500	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	43,610	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	17,094	0	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	12,179	0	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	23,037	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	34	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,775	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	2,500	0	0	0	0	0	0	0	0
522500 TELEPHONE	1,296	0	0	0	0	0	0	0	0
522800 TRASH/SNOW REMOVAL	2,684	0	0	0	0	0	0	0	0
522900 UTILITIES	9,244	0	0	0	0	0	0	0	0
524400 PARK MAINTENANCE/IMPROVEMENTS	29,391	0	0	0	0	0	0	0	0
525200 EQUIPMENT REPAIR	2,462	0	0	0	0	0	0	0	0
530500 LICENSES AND PERMITS	520	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	492	0	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	499	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	8,781	0	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	44	0	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	160	0	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	300	0	0	0	0	0	0	0	0
533200 MILEAGE	246	0	0	0	0	0	0	0	0
534800 MARKETING	250	0	0	0	0	0	0	0	0
535100 FUEL / OIL	13,083	0	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,010	0	0	0	0	0	0	0	0
551000 INSURANCE	7,717	0	0	0	0	0	0	0	0

Fund: GENERAL FUND									\$ Change
Department: PARKS	2019	2020	2021	2022	2022	2022	2022	2023	2022
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2023
					Budget				
10062520 COUNTY PARKS									
581900 CAPITAL OUTLAY	151,915	0	0	0	0	0	0	0	0
TOTAL COUNTY PARKS	517,247	0	0	0	0	0	0	0	0
10062523 CO CONSERVATION AID									
581900 CAPITAL OUTLAY	9,116	0	0	0	0	0	0	0	0
TOTAL CO CONSERVATION AID	9,116	0	0	0	0	0	0	0	0
10062529 TRAILS									
524400 TRAIL MAINTENANCE/IMPROVEMENTS	7,361	0	0	0	0	0	0	0	0
539100 TRAILS OTHER SUPPLIES & EXPS	175,030	0	0	0	0	0	0	0	0
TOTAL TRAILS	182,391	0	0	0	0	0	0	0	0
10062540 SNOWMOBILE TRAILS									
511100 SALARIES SNOMO 18/19	2,111	0	0	0	0	0	0	0	0
514100 17/18 FICA & MEDICARE TAX	157	0	0	0	0	0	0	0	0
514200 17/18 RETIREMENT-CO	138	0	0	0	0	0	0	0	0
514400 HEALTH SNOMO 18/19	262	0	0	0	0	0	0	0	0
514500 LIFE SNOMO 18/19	0	0	0	0	0	0	0	0	0
514600 17/18 WORKERS COMP	8	0	0	0	0	0	0	0	0
523700 SNOWMOBILE TRAIL MAINTENANCE	84,286	0	0	0	0	0	0	0	0
551900 18/19 INSURANCE-GENERAL LIAB	150	0	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY	6,716	0	0	0	0	0	0	0	0
TOTAL SNOWMOBILE TRAILS	93,829	0	0	0	0	0	0	0	0
10062694 COUNTY DAM MAINTENANCE									
525010 MAJOR REPAIRS-DAMS	10,775	0	0	0	0	0	0	0	0
535000 REPAIRS AND MAINTENANCE	9,823	0	0	0	0	0	0	0	0
TOTAL COUNTY DAM MAINTENANCE	20,598	0	0	0	0	0	0	0	0

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Fund Accounting

Sauk County organizes its finances on the basis of funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, equity, revenue, and expenditure or expense, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. All funds included in this document are appropriated. The basis of budgeting is the same as the basis of accounting used in Sauk County's audited financial statements.

Measurement focus - Time frame of measurement of financial success:

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

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

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

Governmental			Proprietary	
General	Special Revenue	Debt Service	Enterprise	Internal Service
General (Major)	Aging & Disability Resource Center	Debt Service (Major)	Health Care Center	Insurance
	CDBG-ED		Highway	Workers Compensation
	CDBG-Housing Rehab			
	Dog License			
	Drug Seizures			
	Human Services (Major)			
	Jail Assessment			
	Land Records Modernization			
	Landfill Remediation			

Fund Types

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

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

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects). Sauk County Special Revenue Funds are:

- Aging and Disability Resource Center - Accounts for funds used to provide a wide range of programming, advocacy, and access to services for the elderly and disabled.
- Community Development Block Grant – Economic Development (CDBG-ED) - Accounts for economic development revolving loans with an emphasis on job creation.
- CDBG-Housing Rehabilitation - Accounts for revolving loans extended to low-income homeowners for housing rehabilitation.
- Dog License - Accounts for retained dog license fees for animal care and shelter.
- Drug Seizures - Accounts for funds seized under certain federal and state statutes for drug prevention activities.
- Human Services (This fund is considered a major fund for GASB 34 purposes) -
- Jail Assessment - Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in maintaining the jail or providing educational and medical services to inmates.
- Land Records Modernization - Accounts for the portion of document filing fees collected under Wisconsin Statutes subsection 59.72(5)(b)3 for provision of land information data collection and retrieval.
- Landfill Remediation - Accounts for maintenance of the County's two closed landfill sites.

DEBT SERVICE FUNDS: Debt Service Funds are used to accumulate resources for the payment of general long-term debt principal, interest and related costs. Sauk County Fund: Debt Service (This fund is considered a major fund for GASB 34 purposes).

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

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

- Health Care Center - accounts for operations of the County's health care facility.
- Highway - accounts for the maintenance and repair of infrastructure assets in the County.

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

- Insurance - Accounts for funds used for payment of general liability deductibles and claims on a self-insured basis or for purchase of certain insurance coverage.
- Workers Compensation - Accounts for workers' compensation claims on a self-insured basis.

FIDUCIARY FUNDS are agency funds. Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Measurement focus: None. Basis of Accounting: Not applicable. These funds are not appropriated.

Major and Non-Major Funds

Every fund is also classified as Major or Non-Major. A fund is considered major if it is the primary operating fund of the County, or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has three major funds: General, Human Services, and Debt Service. All other funds are considered non-major.

Fund - Cross Reference Schedule

Department to Generally Accepted Accounting Principles (GAAP) Budget

<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>
<u>Debt Service</u> - used to accumulate resources for and the payment of general long-term debt principal, interest and related costs				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures

<u>General Government</u> - revenues received and expenditures incurred to carry out the statutory duties of running the County				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget
Administrator	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget
Personnel	General	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget

<u>Justice & Public Safety</u> - law enforcement, prosecution, adjudication, correction, detention, and emergency management activities				
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget
Coroner	General	Modified Accrual	Spending	Annual Operating Budget
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget
Drug Seizures	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget
Jail Assessment	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Register in Probate	General	Modified Accrual	Spending	Annual Operating Budget
Sheriff	General	Modified Accrual	Spending	Annual Operating Budget

<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>
<u>Public Works</u> - provision of services that benefit the general public at large				
Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget

<u>Health & Human Services</u> - general and mental health, consumer protection, health inspections, animal and insect control, social services, income maintenance, elderly programs, nursing home, and health clinics				
Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Human Services **	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Public Health ***	General	Modified Accrual	Spending	Annual Operating Budget
Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget

<u>Conservation, Development, Recreation & Education</u> - conservation and development, forestry, conservation of natural resources, planning and zoning, recreation as provided by county parks, and educational opportunities				
Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Extension Education	General	Modified Accrual	Spending	Annual Operating Budget
Land Resources & Environment	General	Modified Accrual	Spending	Annual Operating Budget

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

** The Justice, Diversion and Support, previously in General Government, merged into the Human Services Fund in 2023.

*** The Environmental Health and Women, Infants, and Children Departments merged into the Public Health Department in 2023.

Basis of Budgeting and Accounting - refers to the method by which revenues and expenses or expenditures are recognized. The basis of budget and accounting are the same as used in Sauk County's audited financial statements.

A **Measurement Focus** on current financial resources (or spending) means that current, available, spendable resources are primarily presented; while a measurement focus on economic resources means that net income and long-term financial position are primarily presented.

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 2019	Actual Year-End 2020	Actual Year-End 2021	Estimated Fund Balance 1/1/2023	2023 Budgeted Revenues	2023 Property Tax Levy	2023 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2023
Nonspendable for Prepaid Items	44,553	49,442	51,733	51,733					51,733
Nonspendable for Long-Term Delinquent Taxes Receivable	1,299,339	1,271,291	1,141,852	1,141,852					1,141,852
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0					0
Nonspendable for Inventories	15,932	18,317	23,504	23,504					23,504
Nonspendable for Interfund Receivable	45,346	123,806	271,909	271,909					271,909
Assigned for Encumbrances	727,024	0	0	0					0
Assigned for Carryforward Funds	3,104,006	2,943,965	4,227,072	1,500,000					1,500,000
Assigned for Future Projects (Highway)			5,000,000	5,000,000					5,000,000
Assigned for Budgeted Use of Fund Balance	7,270,302	8,635,844	7,776,737	8,567,233				-7,317,233	1,250,000
Unassigned (Working Capital)	17,961,377	19,485,555	19,929,479	21,366,187				1,627,675	22,993,862
Unassigned	13,873,529	13,702,645	11,878,916	14,251,674	29,399,129	20,019,889	57,986,251	-2,877,675	11,373,999
Total General Fund	44,341,408	46,230,865	50,301,202	52,174,092	29,399,129	20,019,889	57,986,251	-8,567,233	43,606,859
Aging & Disability Resource Center	939,380	1,043,571	1,426,212	1,508,848	2,173,171	505,949	2,743,700	-64,580	1,444,268
Human Services	2,916,455	2,800,896	2,020,311	598,119	22,111,236	8,065,028	30,176,264	0	598,119
Jail Assessment	0	0	0	0	110,000	0	110,000	0	0
Land Records Modernization	451,845	350,461	395,015	328,739	183,000	534,652	794,225	-76,573	252,166
Landfill Remediation	4,894,989	4,842,429	4,771,799	4,687,314	25,000	0	112,005	-87,005	4,600,309
Drug Seizures	67,018	61,893	44,386	36,826	7,100	0	7,100	0	36,826
CDBG-ED Revolving Loans	0	-2,106	-54,168	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	22,075	24,784	18,040	33,139	20,000	0	20,000	0	33,139
Dog License	-449	-481	1,590	0	25,903	0	25,903	0	0
Total Special Revenue Funds	9,291,313	9,121,447	8,623,185	7,192,985	24,655,410	9,105,629	33,989,197	-228,158	6,964,827
Debt Service	767,287	376,266	0	0	0	0	0	0	0
Health Care Center	6,549,867	7,862,135	9,326,416	8,716,076	9,601,371	810,813	11,690,944	-1,278,760	7,437,316
Highway	15,261,444	14,924,305	15,014,005	16,007,937	54,367,058	4,576,778	59,843,836	-900,000	15,107,937
Total Enterprise Funds	21,811,311	22,786,440	24,340,421	24,724,013	63,968,429	5,387,591	71,534,780	-2,178,760	22,545,253
Insurance	445,267	450,013	442,165	442,478	119,974	0	70,300	49,674	492,152
Workers Compensation	537,604	530,307	733,388	841,903	372,601	0	372,601	0	841,903
Total Internal Service Funds	982,871	980,320	1,175,553	1,284,381	492,575	0	442,901	49,674	1,334,055
GRAND TOTAL - ALL FUNDS	77,194,190	79,495,338	84,440,361	85,375,471	118,515,543	34,513,109	163,953,129	-10,924,477	74,450,994

Fund balances are segregated into five classifications.

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

Fund Balance - Budgeted Usage

General Fund			Other Funds		
County Clerk			Aging & Disability Resource Center (ADRC)		
Use of fund balance for long time staff retirement and new staff training overlap expense	Non-Recurring/Capital	28,157	Use of program funds for transportation program van	Non-Recurring/Capital	17,080
		28,157	Use of fund balance for transition from ADRC region	Non-Recurring/Capital	46,500
Building Services			Use of carryforward congregate meal program	Continuing Programs	1,000
Use of carryforward for courtroom video arraignment	Non-Recurring/Capital	9,832			
Use of fund balance for courtroom video arraignment	Non-Recurring/Capital	50,000			64,580
Use of carryforward for energy cost saving measures	Non-Recurring/Capital	449,287	Health Care Center		
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000	Use of fund balance for repairs	Non-Recurring/Capital	143,860
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000	Fund depreciation with fund balance	Non-Recurring/Capital	475,000
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	1,959	Use of fund balance for purchasing new bus	Non-Recurring/Capital	100,000
Use of carryforward for facility renovations and security	Non-Recurring/Capital	2,593,772	Use of carryforward for outlay	Non-Recurring/Capital	109,900
Use of carryforward for roof replacement	Non-Recurring/Capital	178,445	Fund vacancy factor with fund balance	Vacancy & Turnover	450,000
Use of fund balance to rebuild the West Square cooling tower	Non-Recurring/Capital	80,000			1,278,760
Use of fund balance to mail machine replacement	Non-Recurring/Capital	14,500	Highway		
Use of fund balance to refurbish Historic Courthouse clock	Non-Recurring/Capital	175,000	Use of fund balance for outlay	Non-Recurring/Capital	900,000
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	37,665			900,000
Use of carryforward for LEC kitchen equipment replacement	Non-Recurring/Capital	38,040	Land Records Modernization		
Use of fund balance for carpet replacement Historic Court House/West Square	Non-Recurring/Capital	50,000	Use of accumulated program funds for monumentation and capital	Continuing Programs	76,573
Use of carryforward communications upgrades	Non-Recurring/Capital	495,897			76,573
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	180,000	Landfill Remediation		
Use of carryforward for LEC video camera upgrades	Non-Recurring/Capital	478,000	Use of program funds for long term care	Continuing Programs	87,005
Use of carryforward for LEC chiller rebuild	Non-Recurring/Capital	60,000			87,005
		5,227,397			
Public Health					
Use of carryforward Immunization program	Non-Recurring/Capital	75,000			
Use of carryforward for Environmental Health (EH) hazards research	Non-Recurring/Capital	10,000	Other Funds Total		
Use of carryforward for EH-Dept. of Agriculture, Trade & Cons Protection (DATCP)	Non-Recurring/Capital	53,468			2,406,918
Use of carryforward for community health improvement programs	Non-Recurring/Capital	65,000			
Use of carryforward for Community Care program	Non-Recurring/Capital	30,000			
Use of carryforward to purchase van for Seal-A-Smile program	Non-Recurring/Capital	52,855	Grand Total Use of Fund Balances		
Use of carryforward for Covid-19 testing, tracing and Immunization	Non-Recurring/Capital	183,705			10,974,151
Use of carryforward for safe kits	Non-Recurring/Capital	7,500			
		477,528			
Child Support					
Use of fund balance for limited term employee for document scanning project	Non-Recurring/Capital	12,338			
		12,338			
Land Resources and Environment					
Use of carryforward balance White Mound Park bridge replacement	Non-Recurring/Capital	10,100			
Use of fund balance for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	44,350			
Use of fund balance White Mound Park master plan implementation	Non-Recurring/Capital	35,500			
Use of carryforward for dam maintenance	Non-Recurring/Capital	272,712			
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	32,214			
Use of carryforward for comprehensive planning	Continuing Programs	105,000			
Use of carryforward Great Sauk State Trail development	Continuing Programs	716,380			
Use of carryforward for camping and Parks	Continuing Programs	66,169			
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	2,503			
Use carryforward balance for HCC Farm Management	Non-Recurring/Capital	153,530			
Use fund balance for County Farm master plan implementation	Non-Recurring/Capital	75,000			
Use carryforward balance for lake management programs	Non-Recurring/Capital	1,480			
Use fund balance for lake management programs	Non-Recurring/Capital	50,000			
		1,564,938			
Extension Education					
Use of carryforward balance for agriculture programs	Non-Recurring/Capital	6,875			
		6,875			
General					
Fund vacancy factor with fund balance	Vacancy & Turnover	900,000			
Fund contingency fund with fund balance	Contingency Fund	350,000			
		1,250,000			
General Fund Total					
		8,567,233			

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	6,394,967	1,792,340	8,187,307
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	900,000	450,000	1,350,000
Continuing Programs	922,266	164,578	1,086,844
	<u>8,567,233</u>	<u>2,406,918</u>	<u>10,974,151</u>

Sauk County maintains balances in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.

Nonrecurring **startup** costs of projects or programs that are expected to provide savings or increase efficiencies in the future.

Prepayment of outstanding debt to generate greater rates of return than refinancing.

Termination costs of ineffective or inefficient programs.

All or part of the **contingency fund** since its expenditure is unlikely to occur.

Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

Continuing programs. Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

Property Tax Levy By Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2023 Change from 2022 Amended Budget	
											\$	%
General Government	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,804,407)	(1,620,190)	3,184,217	66.28%
Less Non-Dept	(1,816,470)	(1,733,888)	(1,753,060)	(1,695,591)	(1,769,253)	(1,955,833)	(1,777,008)	(2,500,714)	(2,187,097)	(2,219,927)		
Less Sales Tax	(7,200,000)	(7,095,831)	(7,470,179)	(8,000,000)	(8,775,658)	(8,775,658)	(9,889,000)	(9,157,074)	(9,482,726)	(10,600,000)		
Less ITP/SP	(600,000)	(625,000)	(625,000)	(730,000)	(726,877)	0	0	0	0	0		
General Government	8,064,015	7,508,134	7,997,414	7,815,783	7,894,255	7,853,977	8,420,625	8,371,695	6,865,416	11,199,737		
Justice & Public Safety	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	15,822,161	140,998	0.90%
Public Works	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	4,654,938	(8,765)	-0.19%
Health & Human Services	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	11,653,414	(65,517)	-0.56%
Culture	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	46,905	18,620	(28,285)	-60.30%
Recreation	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	0	0	--
Education	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	1,712,378	70,603	4.30%
Development	67,528	72,528	10,000	30,000	50,000	50,000	215,070	180,542	136,070	140,119	4,049	2.98%
Conservation	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	1,697,669	284,045	20.09%
Capital Outlay	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	434,000	37,000	9.32%
Debt Service	250,000	0	0	0	0	0	0	0	0	0	0	--
All Funds Total	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,894,764	34,513,109	3,618,345	11.71%

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	28,854,774	29,878,110	30,183,042	30,351,664	30,969,018	31,162,356	31,730,876	31,730,876	30,894,764	34,513,109
Adjustment for delinquent taxes	(5,896)	84,201	44,599	(1,239)	(19,251)	(14,663)	58,664	47,222	TBD	TBD
Property tax recognized	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	31,778,098	30,894,764	34,513,109

TBD - To be determined

REVENUE SUMMARY

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 Change from 2022	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Budget	Amended Budget	%
Property Tax	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,894,764	34,513,109	3,618,345	11.71%
Sales Tax	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	9,482,726	10,600,000	1,117,274	11.78%
Other Taxes	1,081,741	1,038,274	864,559	781,677	782,564	950,879	897,517	934,124	743,195	743,195	0	0.00%
Grants and Aids	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	39,006,316	37,094,054	(1,912,262)	-4.90%
Intergovernmental	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,003,831	8,622,221	(381,610)	-4.24%
Licenses & Permits	362,804	436,630	448,179	913,003	968,298	931,951	953,699	978,958	877,939	885,175	7,236	0.82%
User Fees	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	9,770,017	9,493,717	(276,300)	-2.83%
Fines & Forfeitures	509,814	488,298	444,222	488,169	506,515	531,738	462,935	560,531	505,100	516,355	11,255	2.23%
Donations	105,471	117,837	103,676	291,401	608,515	122,134	121,080	176,097	107,250	93,025	(14,225)	-13.26%
Interest	152,037	200,646	301,354	546,073	1,175,677	1,536,049	672,791	174,452	208,025	321,694	113,669	54.64%
Rent	343,047	398,678	427,163	481,675	549,625	560,367	734,432	843,655	688,825	671,600	(17,225)	-2.50%
Bond / Note Proceeds	2,683,009	0	7,392,309	0	0	0	0	0	38,000,000	45,000,000	7,000,000	18.42%
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	15,705,918	10,974,151	(4,731,767)	-30.13%
Transfers from Other Funds	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	1,164,673	4,233,893	3,069,220	263.53%
Other	436,232	482,810	445,029	300,305	344,000	596,074	581,928	773,823	265,068	240,614	(24,454)	-9.23%
Total Revenues	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	95,811,409	99,179,688	156,423,647	164,002,803	7,579,156	4.85%

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

Property tax as levied	28,854,774	29,878,110	30,183,042	30,351,664	30,969,018	31,162,356	31,730,876	32,260,337	30,894,764	34,513,109		
Adjustment for delinquent taxes	(5,896)	84,201	44,599	(1,239)	(19,251)	(14,663)	58,664	47,222	TBD	TBD		
Property tax recognized	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,894,764	34,513,109		

TBD - To be determined

The 2022 Budget figures represent the 2022 budget as modified by County Board action through August 2022.

EXPENSE SUMMARY

Functional Area	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	2023	2023 Change from 2022 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	10,946,904	9,784,286	11,300,139	353,235	3.23%
Public Works/Transportation	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	12,040,056	11,038,306	11,069,954	(970,102)	-8.06%
Culture	111,109	67,191	67,477	77,832	153,784	219,299	85,768	54,925	60,995	58,349	26,620	(34,375)	-56.36%
Recreation	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	0	--
Education	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,707,489	1,677,813	1,734,666	27,177	1.59%
Justice & Public Safety	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	20,589,649	19,812,778	20,209,715	(379,934)	-1.85%
Health & Human Services	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	46,913,327	46,924,549	48,750,820	1,837,493	3.92%
Conservation	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	7,235,142	2,824,224	7,150,937	(84,205)	-1.16%
Economic Development	458,603	138,281	118,008	360,409	406,396	1,030,653	376,664	443,245	2,088,952	1,633,849	605,119	(1,483,833)	-71.03%
Debt Service	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,028,673	1,119,249	4,097,893	3,069,220	298.37%
Capital Outlay	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	52,579,939	5,742,513	54,773,373	2,193,434	4.17%
Transfer to Other Funds	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	1,164,673	2,293,950	4,233,893	3,069,220	263.53%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	67,848	Budget Only	49,674	(18,174)	-26.79%
Total Gross Expenditures	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	156,423,647	102,909,866	164,002,803	7,579,156	4.85%

Expenditure Category	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	2023	2023 Change from 2022 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
Wages & Salaries	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	40,141,397	37,466,526	41,633,646	1,492,249	3.72%
Labor Benefits	11,393,077	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	15,766,398	14,426,293	15,310,918	(455,480)	-2.89%
Supplies & Services	24,876,975	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	45,674,719	41,861,335	43,903,406	(1,771,313)	-3.88%
Debt Service	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,028,673	1,119,249	4,097,893	3,069,220	298.37%
Capital Outlay	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	52,579,939	5,742,513	54,773,373	2,193,434	4.17%
Transfer to Other Funds	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	1,164,673	2,293,950	4,233,893	3,069,220	263.53%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	67,848	Budget Only	49,674	(18,174)	-26.79%
Total Gross Expenditures	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	156,423,647	102,909,866	164,002,803	7,579,156	4.85%

* The 2022 Budget figures represent the 2022 budget as modified by County Board action through August 2022.

Sauk County 2023 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Adopted	% Change 2022 Amended to 2023 Adopted		
	ALL FUNDS TOTAL	34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	0	85,375,471	74,450,994
106	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
112	Administrator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
265	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
368	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	
118	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
373	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	33,139	33,139
146	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
281	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
191	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
146	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
197	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
146	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
203	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
126	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
134	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
137	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
207	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
213	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
286	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
219	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
221	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
288	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
375	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
144	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
291	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
249	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
312	Human Services (HS, Includes JDS)	8,065,028	22,111,236	0	30,176,264	30,176,264	0	0	30,176,264	7,730,457	7,778,105	334,571	4.33%	598,119	598,119
148	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
227	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
328	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	318,753	331,369	(318,753)	-100.00%	In General Fund Total	
150	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
385	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
260	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
147	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
156	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
164	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	

Sauk County 2023 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Adopted	% Change 2022 Amended to 2023 Adopted		
166	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
146	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	
337	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
229	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
173	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
235	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
177	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
147	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	1,367,399	0	--	In General Fund Total	
147	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
164	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	In General Fund Total	
182	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
146	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
147	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
358	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
146	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
364	Women, Infants & Children (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
187	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	841,903	841,903
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	<u>2022 Amended</u>	<u>2023 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	1,149,669,500	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

Sauk County 2023 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2022	2021	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2022 Amended to 2023 Adopted	2022 Amended to 2023 Adopted	Beginning 2023	End 2023
		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
	ALL FUNDS TOTAL														
235	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
312	Human Services (HS, Includes JDS)	8,065,028	22,111,236	0	30,176,264	30,176,264	0	0	30,176,264	7,730,457	7,778,105	334,571	4.33%	598,119	598,119
249	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
147	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	In General Fund Total	
118	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
385	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
156	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
337	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
146	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
147	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
147	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
291	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
106	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
191	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
213	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
166	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
150	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
126	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
265	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
358	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
197	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
375	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
137	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
112	Administrator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
207	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
134	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
229	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
203	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
281	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
164	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	
221	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
288	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
177	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
147	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
146	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
146	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
368	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	
146	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
146	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	
328	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	318,753	331,369	(318,753)	-100.00%	In General Fund Total	

Sauk County 2023 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2022	2021	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2022 Amended to 2023 Adopted	2022 Amended to 2023 Adopted	Beginning 2023	End 2023
364	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
187	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	841,903	841,903
146	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
260	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
227	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
148	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
286	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
373	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	33,139	33,139
219	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
147	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	1,367,399	0	--	In General Fund Total	
173	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
182	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
144	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	<u>2022 Amended</u>	<u>2023 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	#####	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

Sauk County 2023 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2023	Estimated Fund Balance End 2023
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Adopted	% Change 2022 Amended to 2023 Adopted		
	ALL FUNDS TOTAL	34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
249	Highway	4,576,778	54,367,058	900,000	59,843,836	13,943,836	45,900,000	0	59,843,836	4,582,529	4,651,181	(5,751)	-0.13%	16,007,937	15,107,937
312	Human Services (HS, Includes JDS)	8,065,028	22,111,236	0	30,176,264	30,176,264	0	0	30,176,264	7,730,457	7,778,105	334,571	4.33%	598,119	598,119
235	Sheriff	13,890,397	2,138,662	0	16,029,059	15,725,059	304,000	0	16,029,059	13,725,257	13,426,583	165,140	1.20%	In General Fund Total	
291	Health Care Center	810,813	9,601,371	1,278,760	11,690,944	10,751,044	939,900	0	11,690,944	1,114,320	1,198,185	(303,507)	-27.24%	8,716,076	7,437,316
118	Building Services	1,827,292	1,381,145	5,227,397	8,435,834	2,433,437	6,002,397	0	8,435,834	1,615,793	1,728,497	211,499	13.09%	In General Fund Total	
385	Land Resources & Environment (LRE)	1,702,669	4,318,980	1,564,938	7,586,587	7,150,937	435,650	0	7,586,587	1,448,624	1,554,154	254,045	17.54%	In General Fund Total	
337	Public Health (PH)	1,548,567	2,657,464	477,528	4,683,559	4,630,704	52,855	0	4,683,559	1,488,930	1,454,218	59,637	4.01%	In General Fund Total	
156	Management Information Systems	1,504,469	1,579,427	0	3,083,896	2,519,243	564,653	0	3,083,896	1,500,826	1,512,406	3,643	0.24%	In General Fund Total	
147	Transfer Sales Tax to HWY for Debt Pmt	3,058,047	0	0	3,058,047	3,058,047	0	0	3,058,047	0	0	3,058,047	--	0	0
265	Aging & Disability Resource Center	505,949	2,173,171	64,580	2,743,700	2,658,300	85,400	0	2,743,700	582,014	624,427	(76,065)	-13.07%	1,508,848	1,444,268
146	Class & Compensation Implementation	1,500,000	0	0	1,500,000	1,500,000	0	0	1,500,000	0	0	1,500,000	--	In General Fund Total	
197	Clerk of Courts	411,298	993,675	0	1,404,973	1,404,973	0	0	1,404,973	375,120	354,066	36,178	9.64%	In General Fund Total	
147	Library Board	1,267,935	0	0	1,267,935	1,267,935	0	0	1,267,935	1,226,129	1,214,062	41,806	3.41%	In General Fund Total	
147	Transfer Sales Tax to HCC for Debt Pmt	1,039,846	0	0	1,039,846	1,039,846	0	0	1,039,846	1,028,673	1,062,548	11,173	1.09%	In General Fund Total	
281	Child Support	164,083	820,406	12,338	996,827	996,827	0	0	996,827	179,452	197,938	(15,369)	-8.56%	In General Fund Total	
191	Circuit Courts	709,853	225,018	0	934,871	934,871	0	0	934,871	723,315	518,192	(13,462)	-1.86%	In General Fund Total	
112	Administrative Coordinator	329,476	570,763	0	900,239	900,239	0	0	900,239	322,477	296,266	6,999	2.17%	In General Fund Total	
150	Land Records Modernization	534,652	183,000	76,573	794,225	734,225	60,000	0	794,225	518,600	419,286	16,052	3.10%	328,739	252,166
106	Accounting	773,944	14,039	0	787,983	787,983	0	0	787,983	800,710	754,087	(26,766)	-3.34%	In General Fund Total	
126	Corporation Counsel	510,785	248,581	0	759,366	759,366	0	0	759,366	468,071	503,016	42,714	9.13%	In General Fund Total	
213	District Attorney / Victim Witness	577,287	97,351	0	674,638	674,638	0	0	674,638	575,920	602,930	1,367	0.24%	In General Fund Total	
166	Personnel	553,603	64,800	0	618,403	618,403	0	0	618,403	550,983	579,890	2,620	0.48%	In General Fund Total	
137	County Clerk / Elections	336,600	121,153	28,157	485,910	485,910	0	0	485,910	375,610	307,771	(39,010)	-10.39%	In General Fund Total	
147	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	60,000	0	0.00%	In General Fund Total	
358	Veterans Service	433,974	12,650	0	446,624	446,624	0	0	446,624	412,243	414,153	21,731	5.27%	In General Fund Total	
375	Extension Education	389,443	15,413	6,875	411,731	411,731	0	0	411,731	360,646	396,846	28,797	7.98%	In General Fund Total	
187	Workers Compensation	0	372,601	0	372,601	372,601	0	0	372,601	0	0	0	--	841,903	841,903
182	Treasurer	(559,519)	926,815	0	367,296	367,296	0	0	367,296	(479,960)	(422,449)	(79,559)	-16.58%	In General Fund Total	
146	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
173	Register of Deeds	(334,857)	605,000	0	270,143	270,143	0	0	270,143	(339,448)	(337,626)	4,591	1.35%	In General Fund Total	
221	Emergency Management	108,070	148,384	0	256,454	227,936	28,518	0	256,454	136,945	159,165	(28,875)	-21.09%	In General Fund Total	
207	Court Commissioner	198,826	52,956	0	251,782	251,782	0	0	251,782	178,654	188,553	20,172	11.29%	In General Fund Total	
229	Register in Probate	184,042	37,000	0	221,042	221,042	0	0	221,042	178,426	172,533	5,616	3.15%	In General Fund Total	
203	Coroner	171,388	39,520	0	210,908	210,908	0	0	210,908	188,526	158,745	(17,138)	-9.09%	In General Fund Total	
134	County Board	194,463	0	0	194,463	194,463	0	0	194,463	205,171	213,948	(10,708)	-5.22%	In General Fund Total	
164	Outside Agencies	120,000	0	0	120,000	120,000	0	0	120,000	125,080	186,900	(5,080)	-4.06%	In General Fund Total	
148	Insurance	0	119,974	0	119,974	70,300	0	49,674	119,974	0	0	0	--	442,478	492,152
260	Landfill Remediation	0	25,000	87,005	112,005	112,005	0	0	112,005	0	0	0	--	4,687,314	4,600,309
227	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
177	Surveyor	73,698	0	0	73,698	73,698	0	0	73,698	75,021	81,047	(1,323)	-1.76%	In General Fund Total	
146	Tri-County Airport	47,410	0	0	47,410	47,410	0	0	47,410	51,174	49,412	(3,764)	-7.36%	In General Fund Total	
146	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
368	Arts, Humanities, Historic Preservation	18,620	8,000	0	26,620	26,620	0	0	26,620	46,905	53,245	(28,285)	-60.30%	In General Fund Total	

Sauk County 2023 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2022 Tax Levy (as amended)	2021 Tax Levy (as amended)	\$ Change 2022 Amended to 2023 Adopted	% Change 2022 Amended to 2023 Adopted	Fund Balance Beginning 2023	Fund Balance End 2023
286	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	0	0
373	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	33,139	33,139
219	Drug Seizures Fund	0	7,100	0	7,100	7,100	0	0	7,100	0	0	0	--	36,826	36,826
146	Charitable / Penal Fines	2,357	0	0	2,357	2,357	0	0	2,357	1,126	660	1,231	109.33%	In General Fund Total	
144	General Non-Departmental	(12,819,927)	11,921,927	900,000	2,000	2,000	0	0	2,000	(11,669,823)	(11,657,788)	(1,150,104)	-9.86%	52,174,092	43,606,859
146	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	0	750	--	In General Fund Total	
328	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	318,753	331,369	(318,753)	-100.00%	In General Fund Total	
288	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	86,515	76,417	(86,515)	-100.00%	In General Fund Total	
147	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	1,367,399	0	--	In General Fund Total	
364	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
ALL FUNDS TOTAL		34,513,109	118,515,543	10,974,151	164,002,803	109,179,756	54,773,373	49,674	164,002,803	30,894,764	32,260,337	3,618,345	11.71%	85,375,471	74,450,994
						163,953,129									

	<u>2022 Amended</u>	<u>2023 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	8,017,348,500	9,167,018,000	1,149,669,500	14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	30,894,764	34,513,109	3,618,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

ACRONYMS

- A -

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ADL	Activities of Daily Living
ADRC	Aging and Disability Resource Center
AFC	Adult Family Care
AFDC	Aids to Families with Dependent Children
AFSCME	American Federation of State, County, Municipal Employees https://www.afscme.org/
AODA	Alcohol and Other Drug Addictions
ARPA	American Rescue Plan Act

- B -

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

- C -

CASA	Court Appointed Special Advocate
CBRF	Community Based Residential Facility
CCAP	Consolidated Courts Automation System
CDBG	Community Development Block Grant
CHIPS	Children in Need of Protective Services
CIP	Capital Improvement Plan
CIP	Community Integration Program
CJCC	Criminal Justice Coordinating Council
COG	Continuity of Government
COOP	Continuity of Operations
COP	Community Options Program
COVID-19	Corona Virus Disease 2019
CMO	Care Management Organization
CMS	Centers for Medicare & Medicaid Services https://www.cms.gov/
CNA	Certified Nursing Assistant
CPZ	Conservation, Planning & Zoning
CRD	Community Resource Development
CUSIP	Committee on Uniform Securities Identification Procedures

- D -

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

- E -

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

- F -

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

- G -

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GASB	Governmental Accounting Standards Board https://www.gasb.org/home
GFOA	Government Finance Officers Association https://www.gfoa.org/
GIS	Geographical Information System
GPS	Global Positioning System
GSST	Great Sauk State Trail https://dnr.wisconsin.gov/topic/parks/greatsauk

- H -

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

- I -

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

ACRONYMS

- J -

JDS Justice, Diversion, & Support

- L -

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

- M -

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

- N -

NA Not Applicable
NFP Nurse Family Partnership
NH Nursing Home
NRCS Natural Resources Conservation Service
<https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/>

- O -

OMB Office of Management and Budget (United States)
<https://www.whitehouse.gov/omb/>

OT Occupational Therapy

- P -

P&Z Planning and Zoning
PH Public Health
PLSS Public Land Survey System
PT Physical Therapy or Part-Time
PUD Planned Unit Development

- R -

RCAC Residential Care Apartment Complex
RCPP Regional Conservation Partnership Program
RLF Revolving Loan Fund
RN Registered Nurse

SARA
SCIL

SCPP
SNF
SNS
ST
SWOT

TBD
TDD
TID
TIF
TPR
TRIAD
TRM
TTY

UCC
USDA
USDVA

UW
UWEX

VIMS

WILA
WIC
WISDNR
WISDOT
WNEP
WPPA
WRS

YEPS
YODA

- S -

Superfund Amendment and Reauthorization Act
Sauk County Institute of Leadership
<https://saukcountyinstituteofleadership.org/>
Sauk County Preservation Program
Skilled Nursing Facility
Strategic National Stockpile
Speech Therapy
Strengths, Weaknesses, Opportunities, Threats

- T -

To Be Determined
Telecommunications Device for the Deaf
Tax Incremental District
Tax Incremental Financing
Termination of Parental Rights
Combined Law Enforcement Agency for the Reduction of Crime
Targeted Runoff Management
Text Telephone

- U -

Uniform Commercial Code
United States Department of Agriculture <https://www.usda.gov/>
United States Department of Veterans Affairs
<https://www.va.gov/>
University of Wisconsin
University of Wisconsin-Extension

- V -

Veterans Information Messaging System

- W -

Wisconsin Land Information Association
Women, Infants and Children
Wisconsin Department of Natural Resources
Wisconsin Department of Transportation
Wisconsin Nutrition Education Program
Wisconsin Professional Police Association <https://wppa.com/>
Wisconsin Retirement System

- Y -

Youth Environmental Projects of Sauk County
Youth Opportunity Day

GLOSSARY

(As these terms apply to Sauk County)

ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

ACCRUAL ACCOUNTING

Accounting basis whereby revenues are reported in the period in which they are earned and expenses reported in the period in which they are incurred. For instance, a revenue would be recorded when and in the amount of an invoice being issued, not when and to the extent a payment is made. Used by proprietary funds.

ADA

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

AFDC

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

AGENCY FUNDS

Fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

AODA

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse.

AMENDED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

APPROPRIATION

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

ADOPTED BUDGET

The budget approved by the County Board in November for the fiscal year beginning January 1.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the municipal assessor, as a basis for levying property taxes. This amount may be above or below the current market value of the property. Taxes are not levied on assessed value; they are levied on equalized value.

ASSETS

Property and resources owned or held which have monetary value.

AUDIT

An independent review of financial statements in accordance with generally accepted auditing standards in order to express an opinion on the financial statements.

AUTHORIZED POSITIONS

Regular, full-time or regular part-time positions as authorized by County Board approval.

BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.

GLOSSARY

(As these terms apply to Sauk County)

BOND ANTICIPATION NOTES (BANs)

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

BONDS

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

BUDGET

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

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED

BUDGET, MODIFIED

BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

BUDGET MESSAGE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

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

CAPITAL IMPROVEMENT

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

CAPITAL PROJECTS FUND

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

CARRY FORWARD FUNDS

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

GLOSSARY

(As these terms apply to Sauk County)

CASH ACCOUNTING

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

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

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

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

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

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

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

COMMUNITY INTEGRATION PROGRAM II (CIP II)

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

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

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

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-Waiver)

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

CONTINGENCY FUNDS

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

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEPRECIATION

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

GLOSSARY

(As these terms apply to Sauk County)

EFFECTIVENESS MEASURE

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

EFFICIENCY MEASURE

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

ENCUMBRANCE

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

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

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

EQUITY

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

EXPENDITURE

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

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

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

FISCAL YEAR

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

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

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

FUND

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

GLOSSARY

(As these terms apply to Sauk County)

FUND BALANCE

The difference between fund assets and fund liabilities.

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

GAAP

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

GASB

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GOALS

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

GOVERNMENTAL FUNDS

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

GRANTS AND AIDS

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

INDIRECT COST ALLOCATION PLAN

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

INFORMATION SERVICES CHARGEBACKS

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

INPUT INDICATOR

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

GLOSSARY

(As these terms apply to Sauk County)

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

MA

Medical Assistance. A state health care financing program.

MAJOR FUND

A fund is considered major 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.

GLOSSARY

(As these terms apply to Sauk County)

OTHER FINANCING SOURCES

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

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTSIDE AGENCIES

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

OUTPUT MEASURES

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

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

POLICIES, BUDGET

Overarching courses of action to prudently guide budget decisions.

POSITION SUMMARY

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

PRIORITIES, BUDGET

Broad, overarching goals to promote accomplish Sauk County's mission.

PROPERTY TAX

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

PROPRIETARY FUNDS

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

RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

REVISED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

SHARED REVENUE

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

SPECIAL REVENUE FUND

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

STANDING COMMITTEES

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

GLOSSARY

(As these terms apply to Sauk County)

STRATEGIC ISSUES

Fundamental policy choices or critical challenges that must be addressed in order for Sauk County to achieve its vision and mission.

STRATEGIC PLAN

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

STATUTE

The body of written law enacted by the State or Federal Legislative body.

TAX LEVY

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

TAX LEVY RATE (MILL RATE)

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

TID

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

TRANSFERS TO / FROM OTHER FUNDS (See OPERATING TRANSFERS)

TRUST FUNDS

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

VISION

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

VITAL RECORD

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

WORKING CAPITAL

Minimum fund balance requirement. Set by Financial Policy 5-94, Fund Balance/Retained Earning and Contingent Funds Policy.

WRS

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

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