



2024 Sauk County Wisconsin

Adopted Budget



Sauk County Board of Supervisors

November 2023

Timothy McCumber – County Board Chair

John Deitrich - County Board Vice-Chair

Finance Committee:

Martin F. Krueger - Chair

Lynn Eberl – Vice Chair

Richard “Mike” Flint – Secretary

Thomas Dorner

Timothy McCumber

Mike Anderson
Gaile Burchill
Sheila Carver
David Clemens
Joel Chrisler
John Deitrich

Mark “Smooth” Detter
Thomas Dorner
Lynn Eberl
Richard “Mike” Flint
Joan Fordham
Carl Gruber

Bryant Hazard
Peter Kinsman
Rebecca Klitzke
Martin F. Krueger
Brandon Lohr
Andrea Lombard
Valerie McAuliffe

Timothy McCumber
Brian L. Peper
Dennis Polivka
Robert Prosser
Patricia Rego
Jacob Roxen

Delmar Scanlon
Kevin Schell
Robert Spencer
Terry Spencer
William Stehling
Vacant

On the Cover:

Located south of Baraboo in Sauk County, Wisconsin, Devil’s Lake is a place of natural wonder and legend. The central feature of the largest State Park in Wisconsin (over 9,000 acres), the lake covers 360 acres and is surrounded by quartzite bluffs reaching 500 feet in height. In 1832, a French agent of the American Fur Company named John de La Ronde visited the lake and noted that it was the echo effect of the bluffs and the “darkness of the place” which inspired the French Voyageurs to use the name Devil’s Lake. One of the most beautiful and interesting rock formations at Devil’s Lake is known as Devil’s Doorway. Sitting high above the lake, it is believed to have been formed by water freezing and thawing in cracks in the quartzite. Legend suggests it was named after a religious tradition where a doorway would often be inserted in the "heathen" north side of a church to allow those individuals to enter and worship. Because of the association of that side with the Devil, the name "Devil's Doorway" became established. ***Image of Devil’s Doorway, Devil’s Lake State Park, Baraboo, WI. All rights reserved.*** [ExploreSaukCounty.com](https://www.exploresaukcounty.com)

Table of Contents

4	Transmittal Letter		General Government		Health & Human Services
		102	Accounting		256 Aging & Disability Resource Center
10	Budget Message	107	Administrator		272 Child Support
11	Budget Priorities	114	Building Services		277 Dog License Fund
12	Budget Issues Policy Implementation	123	Corporation Counsel		279 Environmental Health
17	Strategic Issues	129	County Board		282 Health Care Center
19	Environmental Analysis	131	County Clerk / Elections		302 Human Services
25	Factors Affecting Implementation	138	General Non-Departmental		320 Justice, Diversion, & Support
33	Budget Summary	142	Insurance		323 Public Health
33	Budget Process	144	Land Records Modernization		342 Veterans Service
35	Summary Data	149	Management Information Systems		348 Women, Infants & Children
36	2024 Finance Budget by Fund Type	156	Outside Agencies "The Community Chest"		
37	Revenues	157	Personnel		Conservation, Development, Recreation, Culture & Education
48	Expenditures	164	Register of Deeds		352 Arts, Humanities & Historic Preservation
53	Labor and Personnel	168	Surveyor		355 CDBG-ED (Economic Devel Revolving Loans)
59	Changes in Fund Balances	173	Treasurer		357 CDBG-Housing Rehabilitation
		178	Workers Compensation		359 Extension Education
					367 Land Resources & Environment
	Capital Projects		Justice & Public Safety		
63	Capital Outlay Plan-Five Year/Levy Funded	182	Circuit Courts		Tables & Charts
65	Capital Improvement Plan	188	Clerk of Courts		384 Financial Structure
		194	Coroner		387 Fund Cross Reference
	Debt Service	198	Court Commissioner / Family Court Counseling		388 Fund Balance Anticipated at Year End
94	Debt Service	204	District Attorney / Victim Witness		389 Fund Balance Budgeted Usage
		210	Drug Seizures Fund		390 Property Tax Levy by Function
		212	Emergency Management		391 Revenue Summary
		218	Jail Assessment		392 Expense Summary
		220	Register in Probate		Sauk County 2024 Finance Budget
		226	Sheriff		393 Alphabetical Order
					395 Levy Amount Order
			Public Works		397 Expense Order
		240	Highway		399 Acronyms
		251	Landfill Remediation		401 Glossary
					409 Index

2024 BUDGET MESSAGE FROM THE ADMINISTRATOR

November 14, 2023

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 2024 adopted annual budget.

Sauk County uses its annual budget of \$149,233,351 million and approximately 623 full-time equivalent employees to administer over 450 mandated programs across 27 departments. The local tax levy provides \$35,124,280 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.

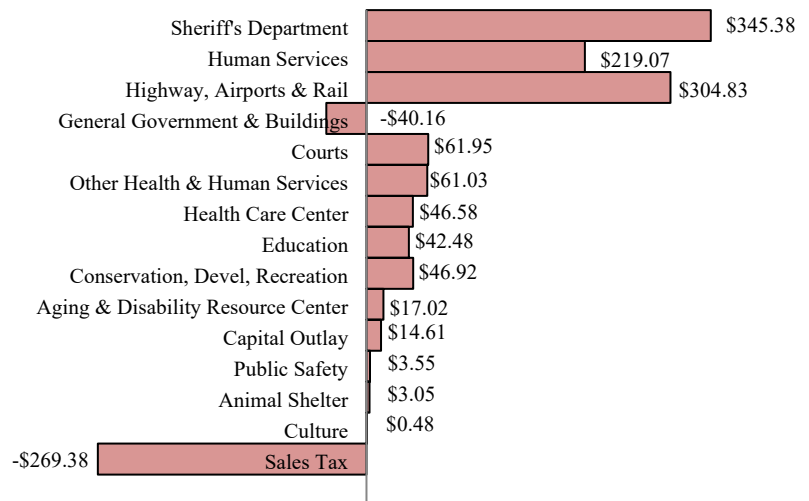
The departments which make up the majority of our budget include the Human Services Department \$33,869,362, the Sheriff's Office \$17,574,574, the Health Care Center \$12,950,289, and the Highway Department \$15,468,940 (excluding \$5,000,000 use of general fund balance for construction of new highway facilities). The Sheriff's Office budget has 83% of its total budget coming from levy dollars, while the Human Services Department has 26%. The Highway Department has 28% of its budget coming from levy dollars, and the Health Care Center 6%.

The average Sauk County residential property tax bill is \$857.41. The adjacent graph shows how that bill is allocated by major function. Sales tax reduces the overall tax bill by \$269.38.

Overall, Sauk County's tax levy increased by \$611,171 due to the following: A bond debt payment of \$37,484 increase for the Highway Dept. facilities construction in Baraboo and Reedsburg, the Town Bridge Aid obligation of \$13,908 increase, the Library System mandate of \$35,805 increase and Net New Construction of 1.579% or

\$526,070. The 2024 Adopted Budget includes a tax levy of \$35,124,280. 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



Three components of tax levy:

1. **Operational Levy** – The amount for operational costs allowed under the State’s Tax Levy limits found in Wisconsin State Statute §66.060. The operational levy totals **\$29,471,837**, an increase of \$526,070 or 1.804%.

The County operating property tax levy increase is composed of two primary parts under the State’s levy limit formula:

- The levy for operations is allowed to increase by the greater of 0% or the percent increase of County-wide net new construction. Equalized value, due to net new construction, increased by 1.579% or \$465,706.
 - Cities and villages create Tax Incremental Financing Districts (TIDs) as an economic development tool for a specified period. The increase in taxes generated following the establishment of a TID can be used by a municipality during this term for cost of development and are not distributed to other taxing units. Due to TIDs terminated in 2023, the levy formula allows the County to increase the tax levy by an additional 0.207% or \$60,364.
2. **Limited Tax Levies** – The amount allowed that is funded by limited tax levies are exempt from levy limits.
 - Library Board **\$1,303,740** (increase \$35,805)
 - Town Bridge Aid **\$95,442** (increase \$13,908)
 - State special charges-charitable and penal **\$261** (decrease \$2,096).
 - In 2024, the limited levies are increasing by \$47,617. The total limited tax levy in 2024 *Adopted Budget* is **\$30,871,280**.
 3. **Debt Service Levy** - The amount used to repay borrowed funds, which are exempt from levy limits. The Levy for debt service will increase by \$37,484 in 2024 to **\$4,253,000**. The total tax levy in 2024 *Adopted Budget* is **\$35,124,280**.

Challenges encountered in the development of this budget include administration of unfunded state mandates, increases in liability insurance, workers compensation, property insurance, fuel for vehicles, natural gas and from County service providers. One extraordinary challenge is maintaining Sauk County roads and bridges on a set budget. For example, the cost of asphalt has again increased by approximately \$20.00 per ton. This means Sauk County will only be able to repair to about 5 miles per year. At this rate, it will take approximately 61.5 years to resurface Sauk County’s 308 miles of road.

More specifically, here is what we are facing in 2024 *Adopted Budget*:

- Health Insurance - Projected at a 6.5%.
- Compensation and Classification Study will be implemented January 1, 2024 (as approved at the September 2023 County Board). The implementation includes a 3% cost of living adjustment applied to the 2023 recommended wages. **Please note this was rated as a top-five priority by the County Board to keep and attract quality employees.*
- Maintenance of County Contracted Services – Our purchasing power is decreasing; as vendors rates increase. Sauk County can purchase less due to the state law mandating an increase of 0%, or the increase in Net New Construction, whichever is larger, as part of our annual budget development.

Compiling the budget is a complex process that aligns the allocation of available resources to the needs of the County today and into the 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. The process ensures compliance with state law, but more importantly, provides for a lean, responsible budget.

The 2024 *Adopted Budget* includes new Supplemental State Shared revenue of \$841,258. The new funding is allocated across three departments as allowed by the statute. The departments include the **Sheriff's Department \$500,000 (law enforcement expenses), Clerk of Courts (translator position) \$63,175** and the **Highway Department at \$278,083 (road maintenance).**

The following chart depicts the 2024 Adopted budget figures:

	2024 Budget	2023 Budget	Dollar Change	Percent Change
Operating Levy	\$35,124,280	\$34,513,109	\$611,171	1.77%
Levy Rate	\$3.41	\$3.76	(\$0.35/1000)	(9.39%)
County Operations **	\$149,115,404	\$163,953,129	(\$14,840,725)	(9.05%)
Debt Service	\$4,253,000	\$4,215,516	\$37,484	.89%
Equalized Value	\$10,296,679,400	\$9,167,018,000	\$1,129,661,400	12.32%
Revenues **	\$99,041,140	\$118,515,543	(\$19,474,403)	(16.43%)

**2023 Includes \$45 million for the Highway facilities construction and \$5.6 million of ARPA funding, 2024 includes an additional \$5 million for Highway facilities construction and \$3.8 million of ARPA Funding.

Revenues:

Wisconsin State Statute §66.0602 limits the county operating property tax levy increase to 0% or the percent increase in county-wide net new construction value, whichever is greater. The 2024 net new construction increased 1.579% or \$465,706 as part of the equalized value set by the state. There were also 1 terminated tax incremental financing districts and 1 subtraction, which generates an additional \$60,364 levy capacity.

Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt. Government Transportation Aids increased by \$76,702. The Health Care Center increased Medicare revenue \$756,498, while decreasing their levy by \$22,726. Grants increased in other areas: Human Services \$2,563,903, Public Health \$113,124, and Child Support \$135,837.

The proposed 2024 levy rate is \$3.41/\$1,000 of valuation, versus the current levy rate of \$3.76/\$1,000.

County sales tax revenue for 2024 is projected at \$11,035,489. State shared revenue will be \$801,232 an increase of \$29,480.

Expenditures:

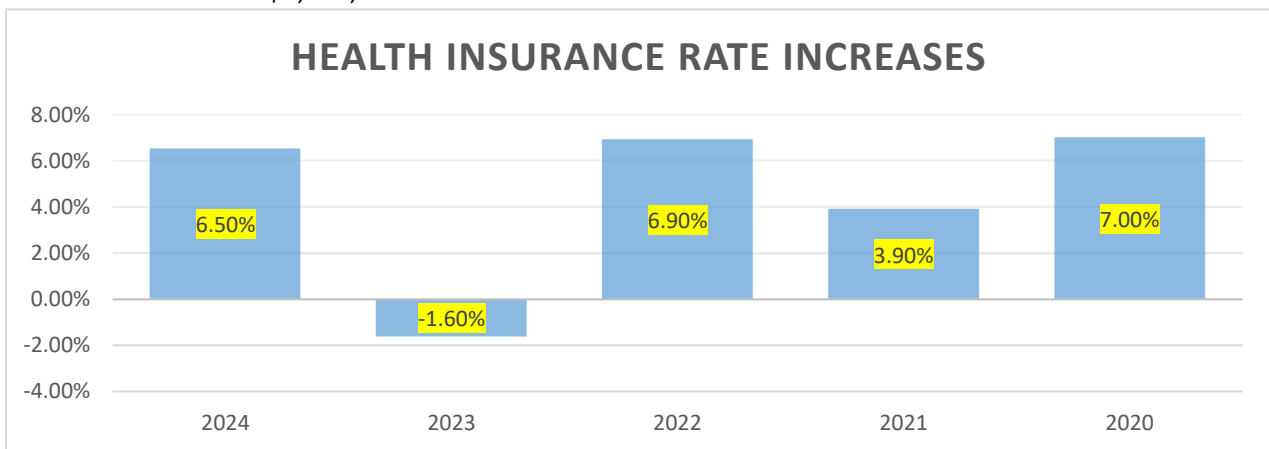
Departments provided program prioritization and review of their budget to the Administrator. It should be noted, in the 2024 budget process 1.0 Full time equivalent (FTE) was eliminated and 3.0 FTE positions were added. The new positions will be implemented with the 2024 budget:

Clerk of Courts – Deput Clerk of Courts, (-1.0) FTE	Tax Levy
Building Services – Assistant Communication Tech, +1.0 FTE	Tax Levy
Building Services – Office Manager increase to full time, +.50 FTE	Tax Levy
Veterans Services Office – Office Specialist, +.50 FTE	Tax levy
Clerk of Courts – Translator, +1.0 FTE	Supplemental Shared Revenue

Salaries and Fringe Benefits:

Cost of Living Adjustment - The 2024 *Adopted Budget* includes a 3.00% cost-of-living adjustment (COLA) as part of the new Compensation and Classification study implementation that will keep Sauk County current in the market. The Sheriff's Office Contract negotiations were ratified with a 6% increase, or \$682,313, to be competitive with surrounding counties and in-county municipalities who are paying up to \$6.00 more per hour. The collective bargaining agreement increase follows the guidelines set forth by the Personnel and Insurance Committee.

Health Insurance - There will be a 6.5% increase to the 2024 health insurance rates impacting the *Adopted Budget* by an additional \$330,347. The 2024 *Adopted Budget* includes County contributions to health insurance of \$9,045,492.



Retirement - The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Fund. The 2024 *Adopted Budget* includes County contributions to the retirement system of \$3,560,159.

Classification	2024 Rates		2023 Rates	
	Employer	Employee	Employer	Employee
General	6.90%	6.90%	6.80%	6.80%
Elected	6.90%	6.90%	6.80%	6.80%
Protective	14.32%	6.90%	13.22%	6.80%

Debt Service - Budgeted debt service payments will change from \$4,215,516 in 2023 to \$4,253,000 in 2024. An increase of \$37,484, due to the bond for the new Highway facilities in Baraboo and Reedsburg.

Capital Outlay and Capital Projects - The 2024 *Adopted Budget* lists the capital outlay for each area. These projects are being funded in 2024 as follows:

Tax Levy	\$1,339,827
State and Federal Aid	16,811,001
Fund Balance	7,064,149
Fund Balance Designated for Highway Construction Project	5,000,000
Total	\$30,214,977

Other Miscellaneous Items Included in the 2024 *Adopted Budget*

Appropriations for non-departmental Outside Agencies:

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	25,000
Sauk Prairie Airport, Inc.	4,100
Total	\$121,200

The summary information in the 2024 *Adopted Budget* book should provide 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 Finance Director Lynn Horkan, Accounting Manager Tara Thompson, Human Resources Director Anna Cooke, Management Information Services (MIS) Director Steve Pate, department heads, county staff, the Finance Committee and Oversight Committees for their diligence in developing an allowable and effective budget.

Respectfully Submitted,



Brent Miller
Administrator

BUDGET TEAM: Brent Miller Anna Cooke 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, 2023

Christopher P. Morill

Executive Director



Sauk County, Wisconsin

West Square Building
505 Broadway
Baraboo, Wisconsin 53913

www.co.sauk.wi.us

Sauk County formed in 1844 making 2024 the 180th 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 2024, 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 2024 budget. In terms of the services the County provides and the specific objectives of the 2024 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.
- ✓ Implement a compensation structure with the goals to attract, retain and motivate qualified people to lend their skills and talents to operations and programs of the county.
- ✓ The Board continues to invest in and support evidence-based programs that meet the needs of the community, such as the Nurse Family Partnership and Criminal Justice Coordinating Council.

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 2024 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. Sauk and Richland Counties continue to support and develop new funding allocations and responsibilities.

2024 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 health and human services.
- ✓ The Board allocated supplemental shared revenue to fund a Clerk of Court translator full time equivalent position.

- ✓ The Aging and Disability Resources Center, partnered with the State of Wisconsin to provide an Independent Living Supports Program to assist and meet needs of in their homes.
- ✓ 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.
- ✓ Developed and prioritized Opioid settlement funds for abatement purposes.
- ✓ Numerous agencies are working together to address 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, 2023 is 8.5% 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 \$1,584,559; White Mound Park improvements/maintenance \$484,925; energy cost saving measures \$1,250,000; communication upgrades \$615,897, dispatch and emergency operations center radio console \$210,000; Merrimac Bridge project \$346,098; county branding and economics \$333,600)
 - 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 underfunded 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 challenges. 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 decision to invest in a strategic assessment to help predict the of health care needs of the county regarding continuum of care in Sauk County for the next 5 to 10. The assessment will include the aging, veteran, human services, and public health populations.
- ✓ 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 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 Economic Development Director position to help enhance the Sauk County "Brand".
- ✓ Enhance and upgrade communication sites and fiber to benefit county-wide emergency services and households.

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 facility renovations and maintenance and park improvements.

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. They also distribute Breakfast Bags and shelf-stable meals to provide better service to the homebound.
- ✓ Land Resources and Environment offers the Clean Sweep Program for disposal of household and agriculture hazardous waste.

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 shows multiple years and highlight issues on the horizon.

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. The 2024 budget continues to respond to these issues.

General Government
1. 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. Energy cost saving measures
Health and Human Services
12. Commitment to vulnerable populations
13. Peer learning groups
14. Enhance and support optimal well-being for all people of Sauk County
15. Medical assisted treatment program
16. Comprehensive community services

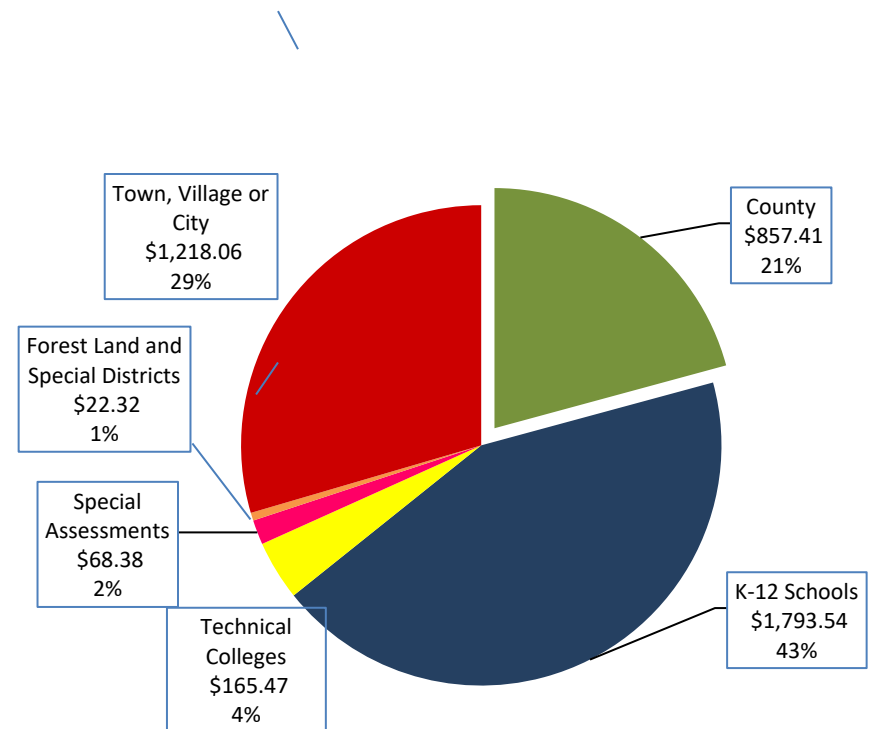
Public Works
17. Highway new facilities (completion 2024)
18. Tri County Airport
19. Improve highways/road maintenance
20. Wi-Fi access (broadband)
21. Great Sauk State Trail (bridge)
Justice & Public Safety
22. Coroner's office and budget
23. Emergency response and preparedness
24. Security for County 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

2024 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) \$1,389,000
 - Broadband (SI 2, 30) \$250,000
 - Tower sites upgrade lighting (SI 2) \$124,000
 - Emergency Management radio upgrades (SI 23) \$31,000
 - Career Development Program Training Center, (SI 28) \$53,000
 - Health Care Center air filtration system (SI 12) \$1,370,000
 - Parks development (SI 1): Hemlock dam and park \$278,000,
 - University of Wisconsin Platteville/Baraboo/Sauk County improvements (SI 7) \$400,000
- The Highway budget includes \$5 million of assigned fund balance for construction and equipping of new highway facilities. (SI 17, 19)
- Facilities renovations and security capital expenditures of \$1.6 million are in the Building Services budget. (SI 24)
- Merrimac Bridge project to continue needed rail freight loads \$346,000. (SI 28, 29)
- The Building Services budget includes \$1,250,000 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 \$121,200. (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 \$255,800: \$4,125.18
(using 2023 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 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 over the last 25 years.

Demography

The 2024 estimated Sauk County's population is 65,814 people. Since 2010, the population has increased by 6.12%. This rate of growth is more than that of the state as a whole, ranking Sauk County as 23th among the 72 counties. The median age of County residents is 41.1 years (also higher than the state's median age of 39.6).

The population is not diverse, and the largest minority groups are Hispanic/Latino (4.57%), American Indian (0.80%) and African American (0.81%). The 27,313 family households in the County with an average family size of 2.37 persons are comparable to that of the state as a whole.

As a premier tourism destination, 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 31,362 housing units in the County. Seasonal or recreational housing units comprise 8.1% of the available housing. The homeowners occupy 73.2% 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 (9.4%) 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 continue to increase 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, human services, law enforcement and more.

	<u>Sauk County</u>	<u>Wisconsin</u>
Population Profile ⁽¹⁾		
Population, percent change from 2022	0.06%	0.2%
Population, 2024 estimate	65,851	5,931,367
White persons, 2024 ⁽³⁾	91.77%	83.35%
Hispanic or Latino	4.57%	7.5%
American Indian	0.8%	0.85%
Black or African American	0.8%	6.34%
Asian	0.43%	2.84%
Other	1.61%	2.22%
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 - 2023 ⁽³⁾		
Bachelor's degree or higher	25.04%	31.5%
High school graduates (includes bachelors or higher)	92.19%	92.9%
Geographic Profile ⁽¹⁾		
Land area in square miles	831	65,498
Persons per square mile, 2020	79.1	108.8
Housing		
Housing units, 2022 ⁽¹⁾	31,362	2,748,940
Home ownership rate, 2018-2023 ⁽³⁾	73.2%	67.4%
Households, 2018-2022 ⁽³⁾	27,313	2,401,818
Projected persons per Household, 2018-2022 ⁽³⁾	2.37	2.39
Median value of homes, 2018-2022 ⁽⁴⁾	\$227,500	\$200,400
Median gross rent, 2018 - 2022 ⁽⁴⁾	\$914	\$1,161
Earnings		
Median household income, 2018-2022 ⁽³⁾	\$72,930	\$67,080
Per capita total personal income, 2018-2022 ⁽⁸⁾	\$37,431	\$36,754
Persons in poverty ⁽³⁾	9.4%	11%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
December, 2023	2.5%	2.6%

Occupational Profile, 2022 ⁽²⁾

	<u>Sauk County</u>	<u>Wisconsin</u>
Manufacturing	16.1%	16.5%
Trade, transportation, utilities	19.7%	24.2%
Professional, financial, information	15.2%	23.1%
Education, health	16.9%	22.9%
Leisure, hospitality	23.8%	9.3%
Natural resources, construction, other	8.3%	4.0%

Largest Employers ⁽⁶⁾

Kalahari Development LLC	1,862
Wilderness Lodge	1,774
Flambeau	1,195
Mt Olympus	1,021
Cardinal Company	910
Wal-Mart	683
Sauk County	649
Baraboo School District	637
American Axle & Manufacturing Inc	614
Reedsburg Area Medical Center	612
SSM Healthcare/St Clare Hospital	450
Noah's Ark Family Park	450

Sauk County Equalized Land Values – 2023 ⁽⁷⁾

	<u>\$ Value</u>	<u>% of Value</u>
Residential	7,436,421,900	66.65%
Agricultural	70,158,900	0.629%
Manufacturing / Commercial	2,790,800,400	25.01%
Forest / Undeveloped / Other	703,978,300	6.306%

(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

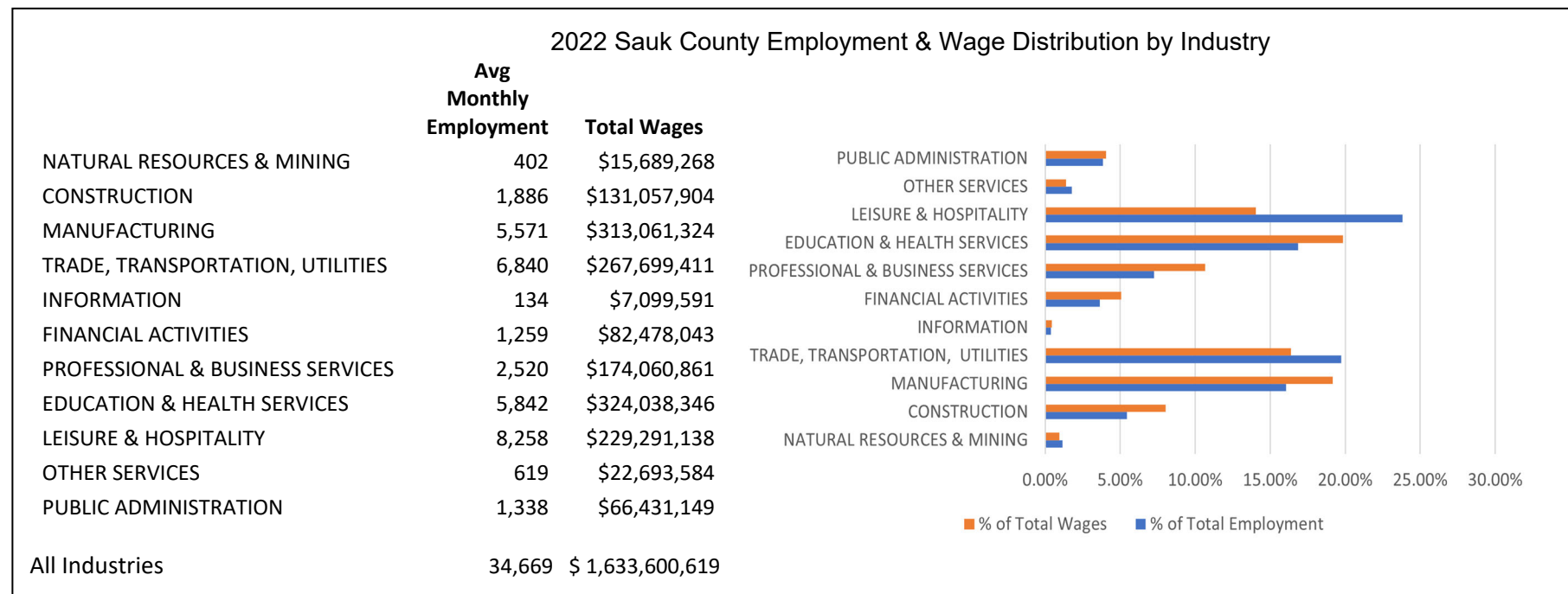
Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 2022 indicate that the leisure and hospitality sector accounts for 23.8% of the total employment in the County (14% of local wages), closely followed by trade, transportation, and utilities at 19.7%, education and health services at 16.9%, and manufacturing at 16.1%.

When looked at in terms of percent of average wages, education and health services pull ahead of other sectors at 19.8%. An

anomaly in the data also occurs because one of the County's largest employers, Ho Chunk Casino, is a tribal enterprise, and its employees are grouped under “governmental or public administration” categories.

Unemployment rates for December of 2023 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 \$37,431. Sauk County is lower than that of the state, due in part to employment in the lowest paying wage sector of leisure and hospitality. The median household income is \$72,930.



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 currently 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 the County provides 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.

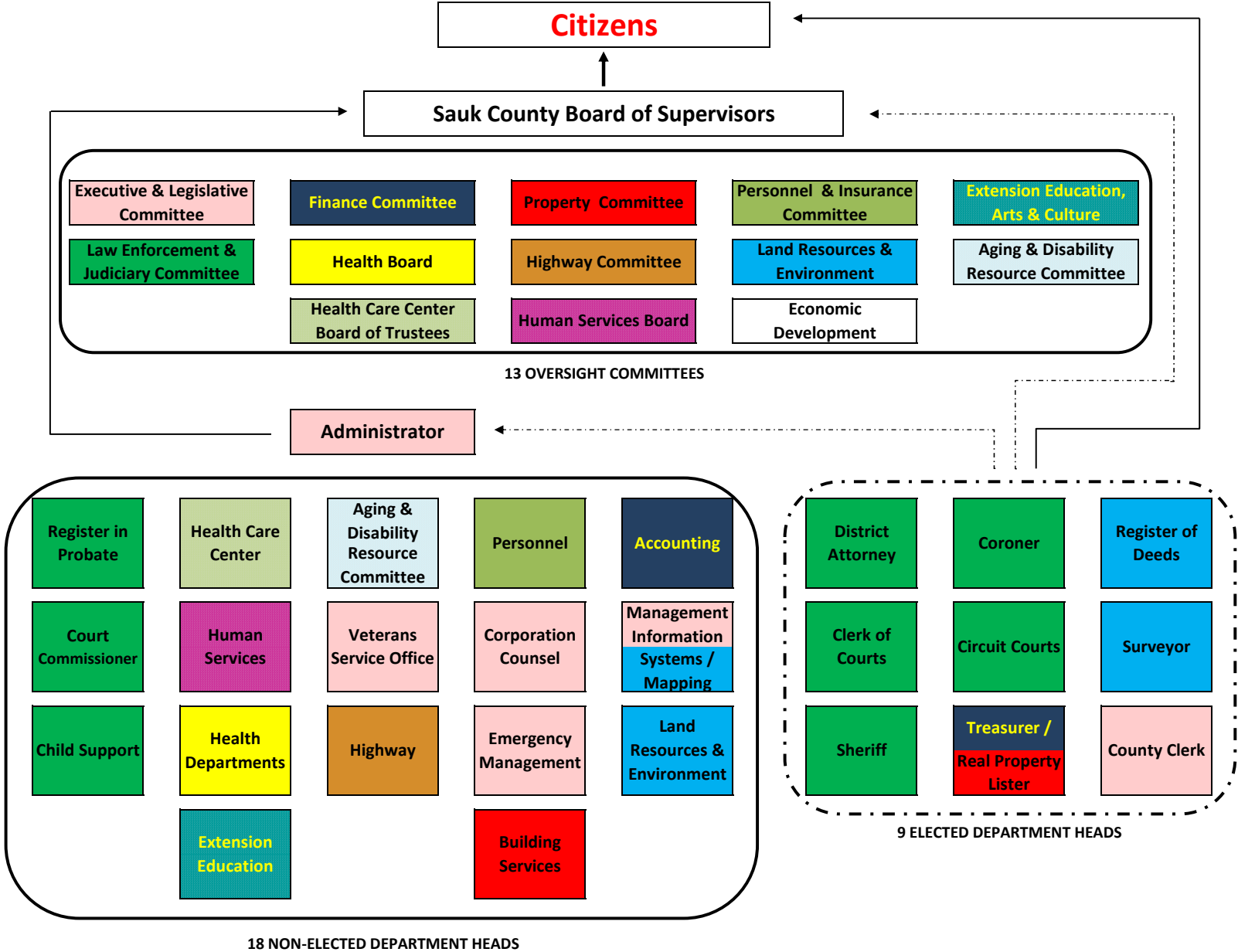
The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and conducting the County Board sessions, and naming committee membership.

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 position was implemented in mid-2020 and was previously an Administrative Coordinator role. 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 2024 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 Administrator 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) 2023 net new construction divided by 2023 equalized value (2.009

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 2024 and Beyond
County Strategic Plan	Develops biennial strategic goals. This is updated in generally April of each odd-numbered year, midway through the two-year term of office for County Board members.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2024 budget are detailed in the Budget Message <i>2024 Budget Highlights, with Strategic Issue Response</i> section. The Board reviews and prioritizes major strategic issues facing the County over the upcoming 10 years at the mid-term of office. The 2024 budget responds to these issues through funding for energy efficiency projects, park improvements, planning processing, branding and economic impact, building security, criminal justice coordination, vulnerable population health/well-being, airports, and staff retention.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2024 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 2024 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.
Economic Development	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 Economic Development Committee with the County Administrator and Economic Development Director coordinate and implement 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.	2024 projects include: CTH HH from CHT H to Juneau County line and high risk rural roads; CTH CH Pine Bluff Curve Reconstruct; Man Mound Rd and CTH T intersection design, CTHC and Stones Pockert intersection design; Stand Rock Rd and CTH A intersection design Local Bridge program design (CTH X CTH W, XTH HH, CTH PF); CTH DD from CTH W to STH 2025 : CTH G from STH 23 to CTH JJ; CTH WD From CTH K to CTH HH; CTH PR/CTH I Village of North Freedom 2026 : CTH JJ From CTH G to Richland County; CTH DL from STH 113 to STH 136; B-56-0595 CTH bridge replacement 2027 : CTH Y from CTH G to CTHQ; CTH A from Bunker Rd to USH 12;B-56-0020 CTH X and P-56-0073 CTH HH bridge replacements
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 2024 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 2024 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 2024 with connections to Devil's Lake State Park, Dane County Walking Iron Trail 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

2024 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.

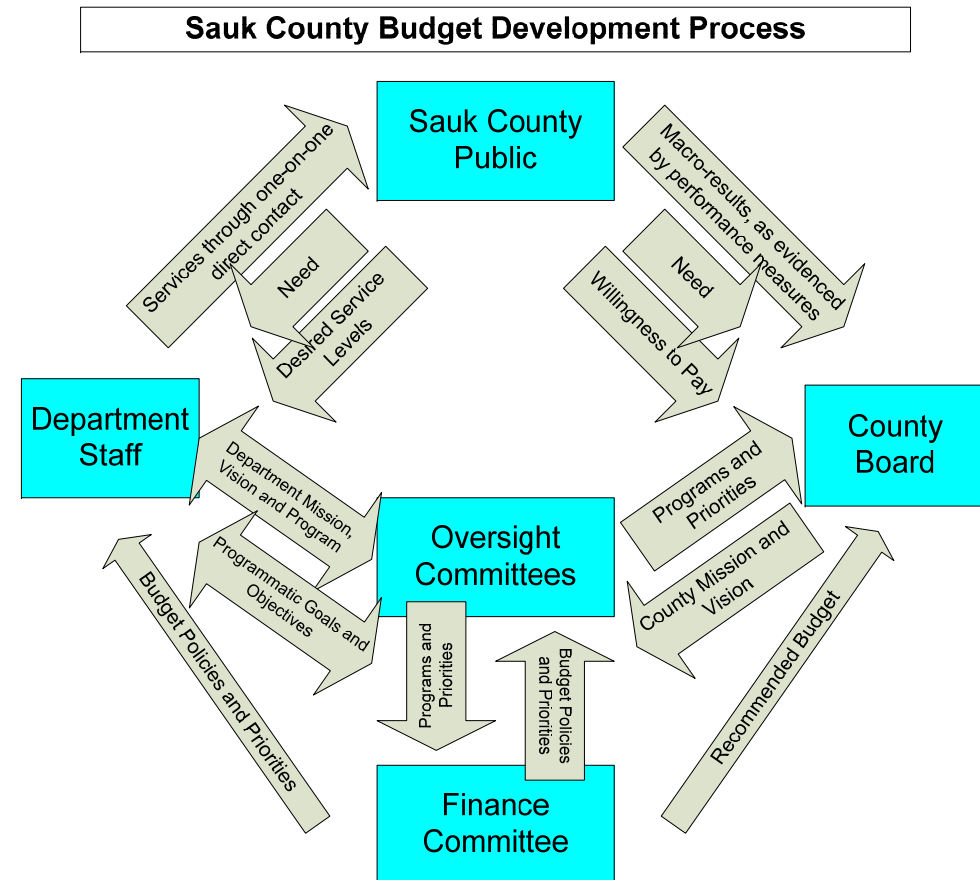
County Board (CB): The 31-member body corporate, which adopts the budget and sets the property tax levy.

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.

2024 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.

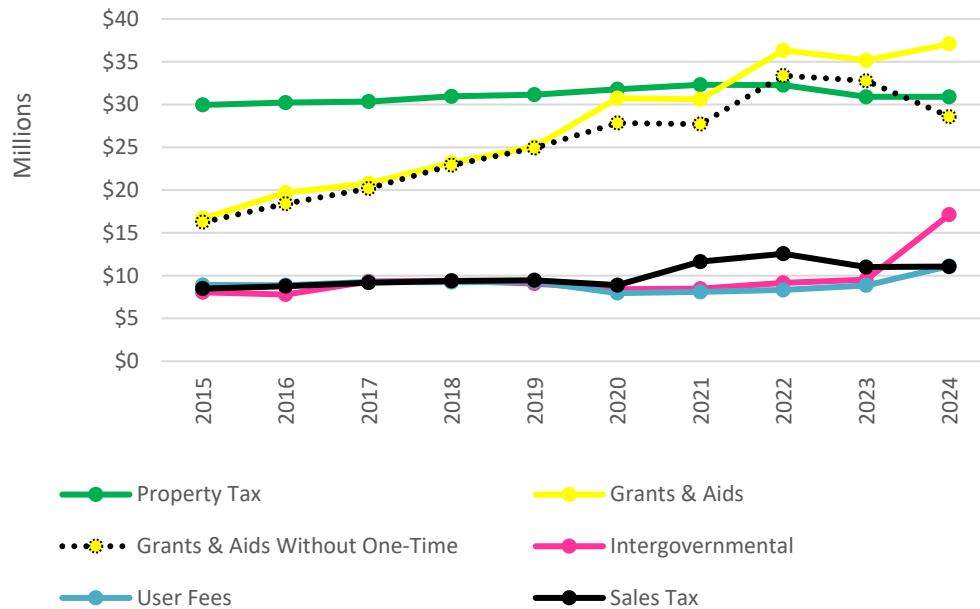
2024 Adopted Budget by Fund Type

	General	Special Revenue	Enterprise	Internal Service	Totals
Revenues					
Property Taxes	\$ 19,729,034	\$ 10,276,040	\$ 5,119,206	\$ -	\$ 35,124,280
Other Taxes	780,195	-	-	-	780,195
Sales Tax	11,055,489	-	-	-	11,055,489
Grants & Aids	16,023,075	25,915,752	3,603,871	-	45,542,698
Licenses & Permits	867,716	25,903	-	-	893,619
Fines, Forfeitures & Penalties	332,245	197,000	-	-	529,245
User Fees	1,671,740	969,400	8,484,172	-	11,125,312
Intergovernmental Charges	12,146,408	-	4,527,677	451,724	17,125,809
Donations	9,500	91,250	-	-	100,750
Interest	767,650	183,040	375,000	20,000	1,345,690
Rent	690,275	-	-	-	690,275
Bond / Note Proceeds	-	-	-	-	-
Miscellaneous	167,615	22,100	-	-	189,715
Transfers from Other Funds	485,000	-	9,197,343	-	9,682,343
Use of Fund Balance	12,611,344	324,627	2,111,960	-	15,047,931
Total Revenues	77,337,286	38,005,112	33,419,229	471,724	149,233,351
Expenses / Expenditures					
Wages & Salaries	22,172,687	11,921,509	9,693,175	-	43,787,371
Labor Benefits	8,330,454	3,958,093	4,054,906	-	16,343,453
Supplies & Services	14,819,475	21,855,760	7,587,905	423,777	44,686,917
Debt Service - Principal	-	-	2,830,000	-	2,830,000
Debt Service - Interest & Charges	-	-	1,367,343	-	1,367,343
Capital Outlay	22,817,327	9,750	7,660,900	-	30,487,977
Transfers to Other Funds	9,197,343	260,000	225,000	-	9,682,343
Addition to Fund Balance	-	-	-	47,947	47,947
Total Expenditures	77,337,286	38,005,112	33,419,229	471,724	149,233,351
Net Change in Fund Balances	(12,611,344)	(324,627)	(2,111,960)	47,947	(14,999,984)
Estimated January 1 Fund Balances	50,286,851	8,563,596	25,373,245	1,441,662	85,665,354
Estimated December 31 Fund Balances	\$ 37,675,507	\$ 8,238,969	\$ 23,261,285	\$ 1,489,609	\$ 70,665,370

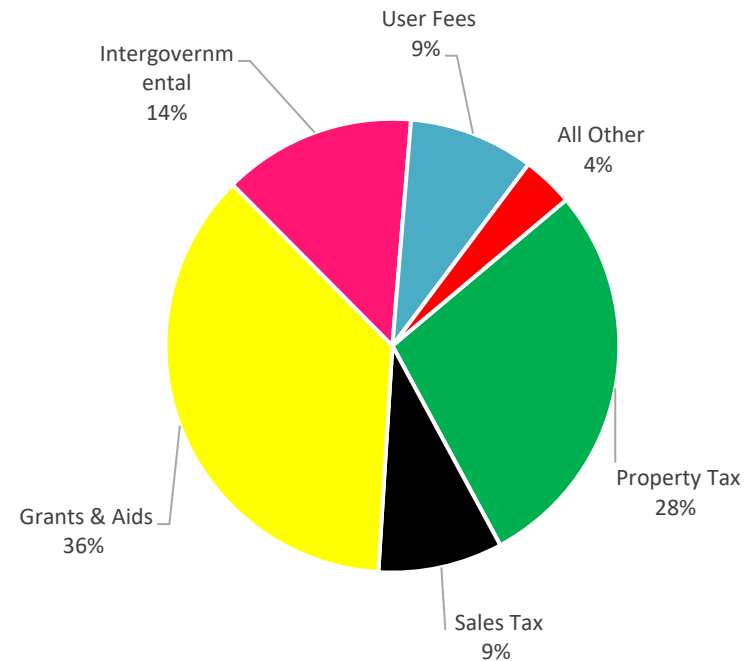
Revenues

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
2015- 2024**



**Relative Size of Major Revenues
2024 Budget**



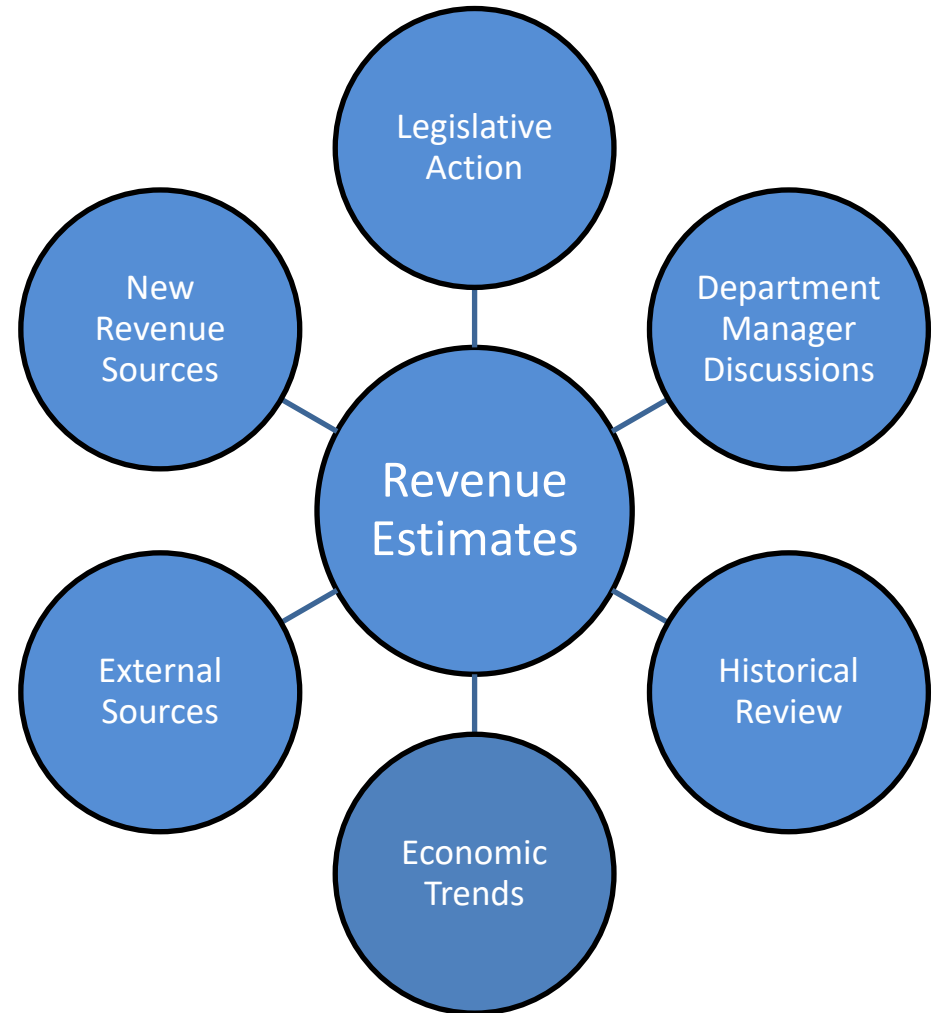
The Revenue Trends chart shows by category how countywide major revenue sources have changed over time and provides a pictorial view of the revenue relationships. Of greatest note is the relationship between grants and aids, when excluding one-time grants and aids, and property tax levels. 2022-2024 increased grant funds related one-time grants from the American Recovery Plan Act (ARPA) and 2024 Federal Transportation Alternatives Grant.

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.

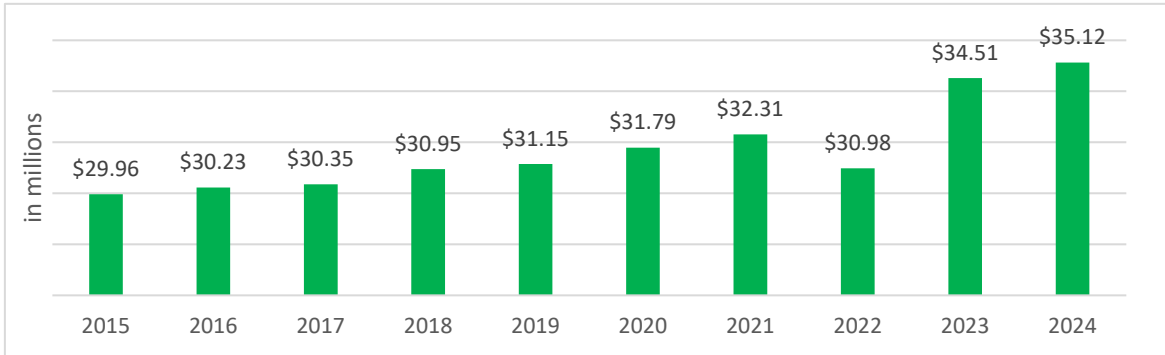
Fund (In expenditure magnitude order)	Property Tax	Sales Tax	Grants & Aids	Intergover n-mental	User Fees	Use of Fund Balance & Transfers	All Other
General	\$\$\$\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$\$\$\$	\$\$\$\$\$	\$	\$\$\$\$\$\$	\$
Human Services	\$\$\$\$		\$\$\$\$\$\$\$\$\$		\$		\$
Health Care Center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

Magnitude of Revenues by Fund

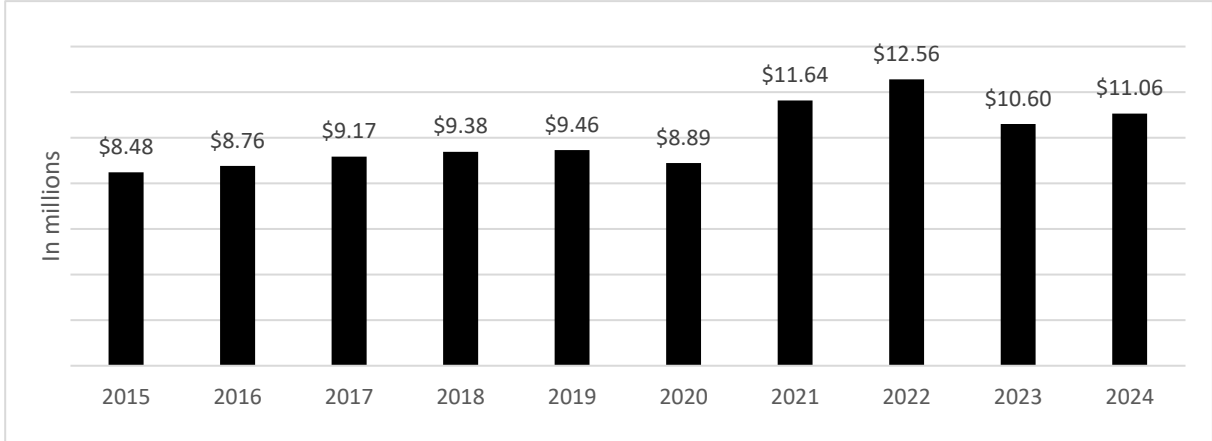
(in millions)

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

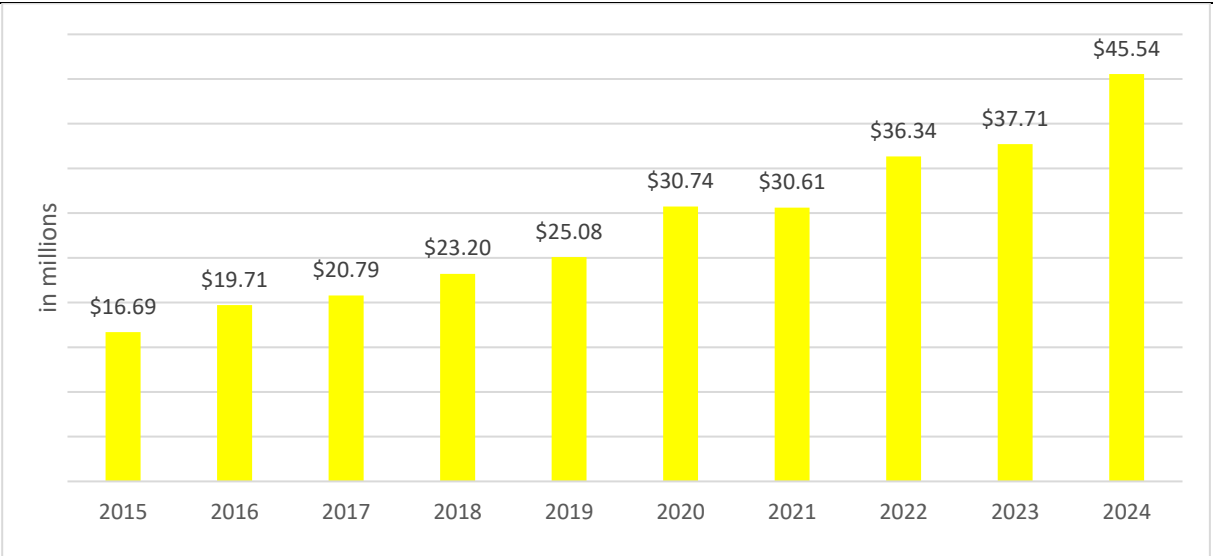
Property Tax Levy

Description	A levy on real 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, 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 (2023 and 2024 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th><th><u>Amount Over/(Under) Levy Limit</u></th></tr></thead><tbody><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><tr><td>2024</td><td>35,124,280</td><td>(0)</td></tr></tbody></table>	<u>Year</u>	<u>Amount</u>	<u>Amount Over/(Under) Levy Limit</u>	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)	2024	35,124,280	(0)	 <table><caption>Property Tax Revenue (in millions)</caption><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>\$30.98</td></tr><tr><td>2023</td><td>\$34.51</td></tr><tr><td>2024</td><td>\$35.12</td></tr></tbody></table>		Year	Amount	2015	\$29.96	2016	\$30.23	2017	\$30.35	2018	\$30.95	2019	\$31.15	2020	\$31.79	2021	\$32.31	2022	\$30.98	2023	\$34.51	2024	\$35.12
<u>Year</u>	<u>Amount</u>	<u>Amount Over/(Under) Levy Limit</u>																																																								
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)																																																								
2024	35,124,280	(0)																																																								
Year	Amount																																																									
2015	\$29.96																																																									
2016	\$30.23																																																									
2017	\$30.35																																																									
2018	\$30.95																																																									
2019	\$31.15																																																									
2020	\$31.79																																																									
2021	\$32.31																																																									
2022	\$30.98																																																									
2023	\$34.51																																																									
2024	\$35.12																																																									
Assumptions & Future Expectations	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend that has continued every year since except for elevated one-time grant funding in 2021, 2023 due to COVID-19 pandemic response American Rescue Plan Act one-time funds. Levy limits imposed at the State level are expected to continue indefinitely.																																																									

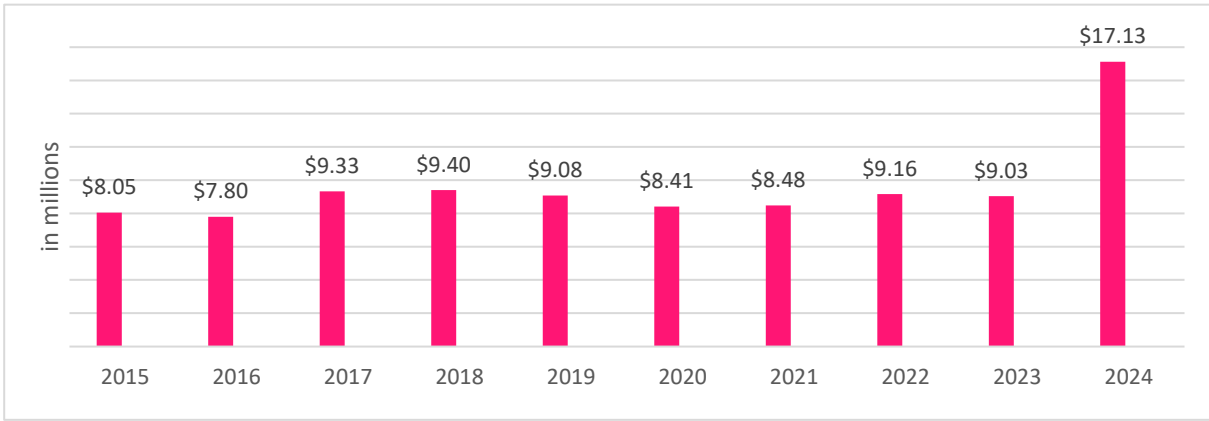
Sales Tax

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 (2023 and 2024 are budgeted numbers)	<table> <thead> <tr> <th><u>Year</u></th><th><u>Amount</u></th></tr> </thead> <tbody> <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>12,558,823</td></tr> <tr><td>2023</td><td>10,600,000</td></tr> <tr><td>2024</td><td>11,055,489</td></tr> </tbody> </table> 	<u>Year</u>	<u>Amount</u>	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	12,558,823	2023	10,600,000	2024	11,055,489
<u>Year</u>	<u>Amount</u>																						
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	12,558,823																						
2023	10,600,000																						
2024	11,055,489																						
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 2023 estimate conservatively low using the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2024 estimate remains conservative, however, it has increased significantly from 2020 since the first portion of 2023 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 \$801,232 from the State are discretionary grants and aids.																																														
Payment	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																														
Expiration	None.																																														
History	<div><div>(2023 and 2024 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>36,343,700</td></tr><tr><td>2023</td><td>37,714,397</td></tr><tr><td>2024</td><td>45,542,698</td></tr></tbody></table><div><table><caption>Grants & Aids (in millions)</caption><thead><tr><th>Year</th><th>Amount (in millions)</th></tr></thead><tbody><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>\$36.34</td></tr><tr><td>2023</td><td>\$37.71</td></tr><tr><td>2024</td><td>\$45.54</td></tr></tbody></table></div></div>			Year	Amount	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	36,343,700	2023	37,714,397	2024	45,542,698	Year	Amount (in millions)	2015	\$16.69	2016	\$19.71	2017	\$20.79	2018	\$23.20	2019	\$25.08	2020	\$30.74	2021	\$30.61	2022	\$36.34	2023	\$37.71	2024	\$45.54
Year	Amount																																														
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	36,343,700																																														
2023	37,714,397																																														
2024	45,542,698																																														
Year	Amount (in millions)																																														
2015	\$16.69																																														
2016	\$19.71																																														
2017	\$20.79																																														
2018	\$23.20																																														
2019	\$25.08																																														
2020	\$30.74																																														
2021	\$30.61																																														
2022	\$36.34																																														
2023	\$37.71																																														
2024	\$45.54																																														
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 and aids funding relative to rising expenditures puts pressure on local governments to maintain essential services, particularly with property tax levy limits. The discretionary shared revenue aid stayed relatively unchanged. Additionally, beginning in 2024 a new supplemental shared revenue was allocated to the county \$841,258. 2024 also includes a one-time \$5,587,673 Transportation Alternatives Program grant for construction of a Wisconsin River Bike/Pedestrian bridge.</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>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>9,162,034</td></tr><tr><td>2023</td><td>9,034,215</td></tr><tr><td>2024</td><td>17,125,809</td></tr></tbody></table> 			Year	Amount	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	9,162,034	2023	9,034,215	2024	17,125,809
Year	Amount																								
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	9,162,034																								
2023	9,034,215																								
2024	17,125,809																								
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 self-insured for workers' compensation, and there have been favorable losses allowing for low, stable rates charged to departments. County jail rental revenues are increased in 2024 by \$100,000 to \$787,149 due to expected US Marshall inmates in 2024. Additional funding from municipal and county partners for the Wisconsin River Bike/Pedestrian bridge total \$8,116,328. The remaining intergovernmental charges are based on historical averages.																								

User Fees

Description	This category represents a wide range of sources, typically payments received for direct service provision.																																														
Authorizations	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.																																														
Source	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																																														
Use	User fees offset the costs of providing specific services.																																														
Payment	Fees are generally collected at the time a service is provided.																																														
Expiration	None.																																														
History	<div><div><div>(2023 and 2024 are budgeted numbers)</div><table><thead><tr><th>Year</th><th>Amount</th></tr></thead><tbody><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>8,328,548</td></tr><tr><td>2023</td><td>9,493,717</td></tr><tr><td>2024</td><td>11,125,312</td></tr></tbody></table></div><div><table><thead><tr><th>Year</th><th>Amount (\$ millions)</th></tr></thead><tbody><tr><td>2015</td><td>\$8.90</td></tr><tr><td>2016</td><td>\$8.88</td></tr><tr><td>2017</td><td>\$9.26</td></tr><tr><td>2018</td><td>\$9.23</td></tr><tr><td>2019</td><td>\$9.27</td></tr><tr><td>2020</td><td>\$7.96</td></tr><tr><td>2021</td><td>\$8.10</td></tr><tr><td>2022</td><td>\$8.33</td></tr><tr><td>2023</td><td>\$9.49</td></tr><tr><td>2024</td><td>\$11.13</td></tr></tbody></table></div></div>			Year	Amount	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	8,328,548	2023	9,493,717	2024	11,125,312	Year	Amount (\$ millions)	2015	\$8.90	2016	\$8.88	2017	\$9.26	2018	\$9.23	2019	\$9.27	2020	\$7.96	2021	\$8.10	2022	\$8.33	2023	\$9.49	2024	\$11.13
Year	Amount																																														
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	8,328,548																																														
2023	9,493,717																																														
2024	11,125,312																																														
Year	Amount (\$ millions)																																														
2015	\$8.90																																														
2016	\$8.88																																														
2017	\$9.26																																														
2018	\$9.23																																														
2019	\$9.27																																														
2020	\$7.96																																														
2021	\$8.10																																														
2022	\$8.33																																														
2023	\$9.49																																														
2024	\$11.13																																														
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. While still limiting admissions due to the healthcare staffing shortage, 2024 budget includes a significant Medicaid rate increase.</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 (2023 and 2024 are budgeted numbers)	<table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><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>5,422,505</td></tr><tr><td>2023</td><td>3,493,103</td></tr><tr><td>2024</td><td>4,529,489</td></tr></tbody></table> <div><p>in millions</p><p>2015 2016 2017 2018 2019 2020 2021 2022 2023 2024</p><ul style="list-style-type: none">MiscellaneousRentInterestDonationsFines & ForfeituresLicenses & PermitsOther Taxes</div>			<u>Year</u>	<u>Amount</u>	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	5,422,505	2023	3,493,103	2024	4,529,489
<u>Year</u>	<u>Amount</u>																								
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	5,422,505																								
2023	3,493,103																								
2024	4,529,489																								
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, rebounding again in 2023-2024. Efforts continue to seek higher return on investments, while retaining tolerable risk levels. Other taxes have declined as collections of delinquent property taxes have remained strong. 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 remains steady 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	\$75,000
Highway	General Fund	Recognition of interfund interest	\$150,000
Human Services	General Fund	Recognition of interfund interest	\$150,000
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	\$1,119,990
General Fund	Highway	Transfer of sales tax for payment of existing debt service	\$8,077,353
Total			\$9,682,343

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. In 2022 debt was issued for replacement of the main highway facilities. In 2027 Health Care Center debt will be paid in full.

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.

2024 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	10,385,601	0	0	350,000	900,000	975,743	8,567,233
Highway	1,000,000						900,000
Health Care Center	654,760				450,000	7,200	1,278,760
Aging & Disability Resource Center						151,156	64,580
Landfill Remediation						77,925	87,005
Land Records Modernization						95,546	76,573
Total	12,040,361	0	0	350,000	1,350,000	1,307,570	15,047,931

Revenues by Fund

Fund	2019	2020	2021	2022	2023		2024	2024 Change from 2023	
	Actual	Actual	Actual	Actual	Amended Budget		Budget	Amended Budget \$	%
<u>General Fund</u>									
General (Major Fund)	\$ 42,340,924	\$ 45,090,444	\$ 46,517,184	\$ 48,232,444	\$ 50,106,587	\$ 64,725,942	\$ 14,619,355	29.18%	
<u>Special Revenue Funds</u>									
Aging & Disability Resource Center	\$ 2,643,793	\$ 2,519,511	\$ 2,793,425	\$ 2,790,299	\$ 2,920,176	\$ 2,867,905	\$ (52,271)	-1.79%	
Alice in Dairyland	-	-	-	-	-	-	-	--	
Baraboo Range	-	-	-	-	-	-	-	--	
CDBG-Emergency Assistance Progr	-	-	-	-	-	-	-	--	
CDBG-Flood Relief Small Business	-	-	-	-	-	-	-	--	
CDBG-Housing Rehabilitation	20,972	47,691	65,342	15,607	20,000	20,000	-	0.00%	
CDBG-Economic Devel Revolving I	936,404	-	-	607,763	-	-	-	--	
Dog License	26,111	25,499	26,874	24,431	25,903	25,903	-	0.00%	
Drug Seizures	9,905	3,945	3,174	876	7,100	13,840	6,740	94.93%	
Human Services (Major Fund)	24,156,382	25,124,270	27,306,782	30,339,422	30,269,042	33,869,362	3,600,320	11.89%	
Jail Assessment	118,575	99,632	103,478	97,110	110,000	110,000	-	0.00%	
Land Records Modernization	400,010	498,886	660,502	722,515	717,652	740,475	22,823	3.18%	
Landfill Remediation	116,108	43,998	7,273	62,149	25,000	33,000	8,000	32.00%	
Subtotal Special Revenue Funds	\$ 28,428,260	\$ 28,363,432	\$ 30,966,851	\$ 34,660,173	\$ 34,094,873	\$ 37,680,485	\$ 3,585,612	10.52%	
<u>Debt Service Fund</u>									
Debt Service (Major Fund)	\$ 1,586,930	\$ 1,471,753	\$ 1,485,828	\$ -	\$ -	\$ -	\$ -	--	
<u>Proprietary Funds</u>									
Health Care Center	\$ 11,108,572	\$ 10,044,153	\$ 9,123,421	\$ 9,623,832	\$ 13,470,231	\$ 19,915,682	\$ 6,445,451	47.85%	
Highway	10,831,760	10,402,572	10,602,539	12,169,497	55,918,168	11,391,587	(44,526,581)	-79.63%	
Subtotal Enterprise Funds	\$ 21,940,332	\$ 20,446,725	\$ 19,725,960	\$ 21,793,329	\$ 69,388,399	\$ 31,307,269	\$(38,081,130)	-54.88%	
<u>Internal Service Funds</u>									
Insurance	\$ 75,639	\$ 68,816	\$ 59,805	\$ 74,295	\$ 119,974	\$ 118,247	\$ (1,727)	-1.44%	
Workers Compensation	311,286	370,239	424,061	408,862	372,601	353,477	(19,124)	-5.13%	
Subtotal Internal Service Funds	\$ 386,925	\$ 439,055	\$ 483,866	\$ 483,157	\$ 492,575	\$ 471,724	\$ (20,851)	-4.23%	
GRAND TOTAL	\$ 94,683,371	\$ 95,811,409	\$ 99,179,688	\$ 105,169,104	\$ 154,082,434	\$ 134,185,420	\$(19,897,014)	-12.91%	

Excludes budgeted use of fund balances and retained earnings.

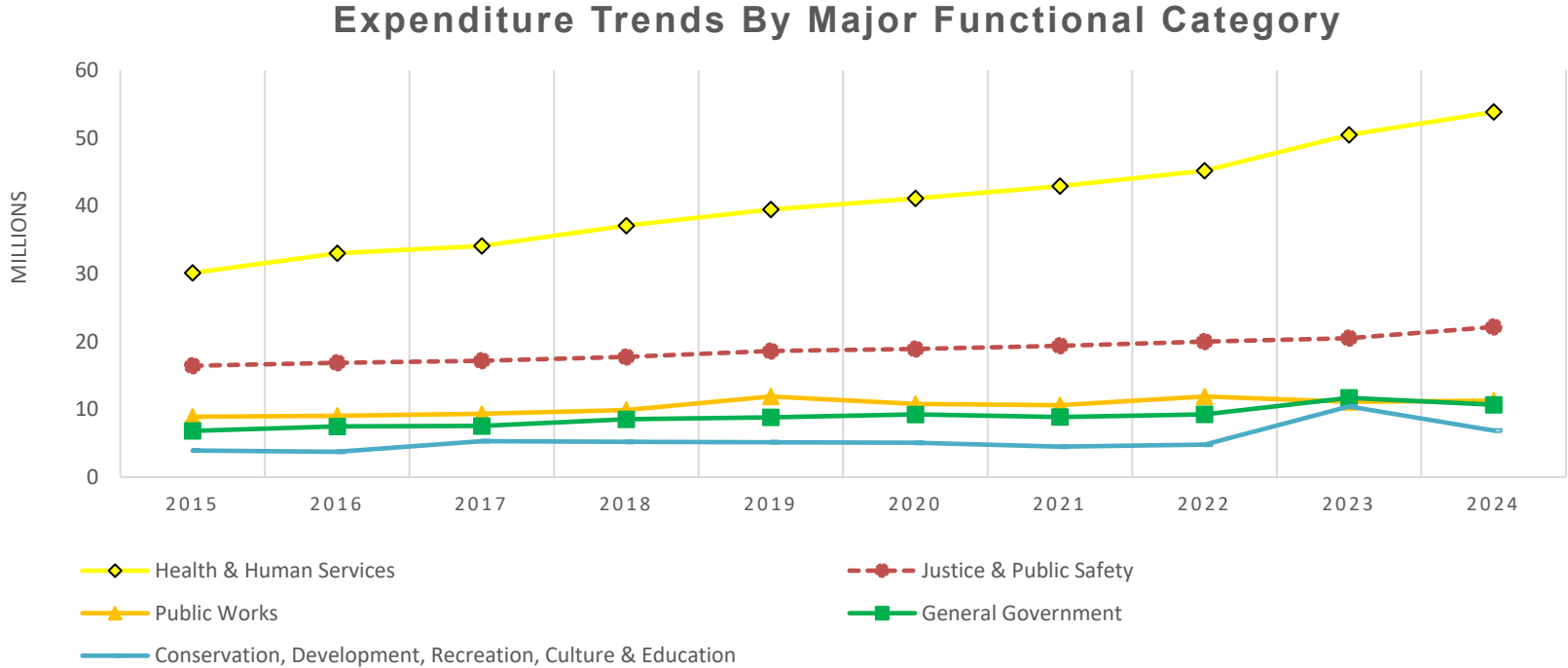
Expenses by Fund

Fund						2024 Change from 2023	
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Budget	Budget \$	%
<u>General Fund</u>							
General (Major Fund)	\$ 43,200,991	\$ 42,446,844	\$ 45,608,394	\$ 62,116,028	\$ 77,337,286	\$ 15,221,258	24.50%
<u>Special Revenue Funds</u>							
Aging & Disability Resource Center	\$ 2,415,320	\$ 2,410,784	\$ 2,711,356	\$ 3,121,995	\$ 3,019,061	\$ (102,934)	-3.30%
CDBG-Housing Rehabilitation	44,981	72,086	1,030	20,000	20,000	0	0.00%
CDBG-Revolving Loans	2,106	52,062	638,242	0	0	0	--
Dog License	25,531	24,803	26,564	25,903	25,903	0	0.00%
Drug Seizures	9,069	20,681	11,578	7,100	13,840	6,740	94.93%
Human Services (Major Fund)	25,239,829	28,087,367	29,713,506	30,558,046	33,869,362	3,311,316	10.84%
Jail Assessment	99,632	103,478	97,110	110,000	110,000	0	0.00%
Land Records Modernization	600,269	615,948	669,226	794,225	836,021	41,796	5.26%
Landfill Remediation	96,558	77,904	80,799	112,005	110,925	(1,080)	-0.96%
Subtotal Special Revenue Funds	\$ 28,533,295	\$ 31,465,113	\$ 33,949,411	\$ 34,749,274	\$ 38,005,112	\$ 3,255,838	9.37%
<u>Debt Service Fund</u>							
Debt Service (Major Fund)	\$ 1,862,775	\$ 1,862,094	\$ -	\$ -	\$ -	\$ -	--
<u>Proprietary Funds</u>							
Health Care Center	\$ 8,731,884	\$ 7,659,140	\$ 7,287,068	\$ 12,850,801	\$ 12,950,289	\$ 99,488	0.77%
Highway	\$ 10,739,711	\$ 10,512,839	\$ 13,046,614	\$ 59,876,215	\$ 20,468,940	(39,407,275)	-65.81%
Subtotal Proprietary Funds	\$ 19,471,595	\$ 18,171,979	\$ 20,333,682	\$ 72,727,016	\$ 33,419,229	\$ (39,307,787)	-54.05%
<u>Internal Service Funds</u>							
Insurance	\$ 64,069	\$ 67,653	\$ 60,166	\$ 70,300	\$ 70,300	\$ -	0.00%
Workers Compensation	\$ 377,535	\$ 220,979	\$ 188,641	\$ 372,601	\$ 353,477	(19,124)	-5.13%
Subtotal Internal Service Funds	\$ 441,604	\$ 288,632	\$ 248,807	\$ 442,901	\$ 423,777	\$ (19,124)	-4.32%
GRAND TOTAL	\$ 93,510,260	\$ 94,234,662	\$ 100,140,294	\$ 170,035,219	\$ 149,185,404	\$ (20,849,815)	-12.26%

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 2015 to 2022 represent actual expenditures, and 2023 and 2024 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 3.31% 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. Debt was issued in 2022 for construction of new Highway facilities. Debt payments began April of 2023.

General government expenditures are highly comprised of wages and benefits. The classification and compensation study of 2023 generated large increases in this functional area. The 2023 budget includes \$1,500,000 to fund the implementation of the classification and compensation study and 2024 budget includes the implemented wages.

Conservation, development, recreation, culture, and education expenditures have steadily increased. 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. 2024 budget includes a partnership with other local government to construct a recreational bridge for pedestrians, bicycles and snowmobiles to join two trails.

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

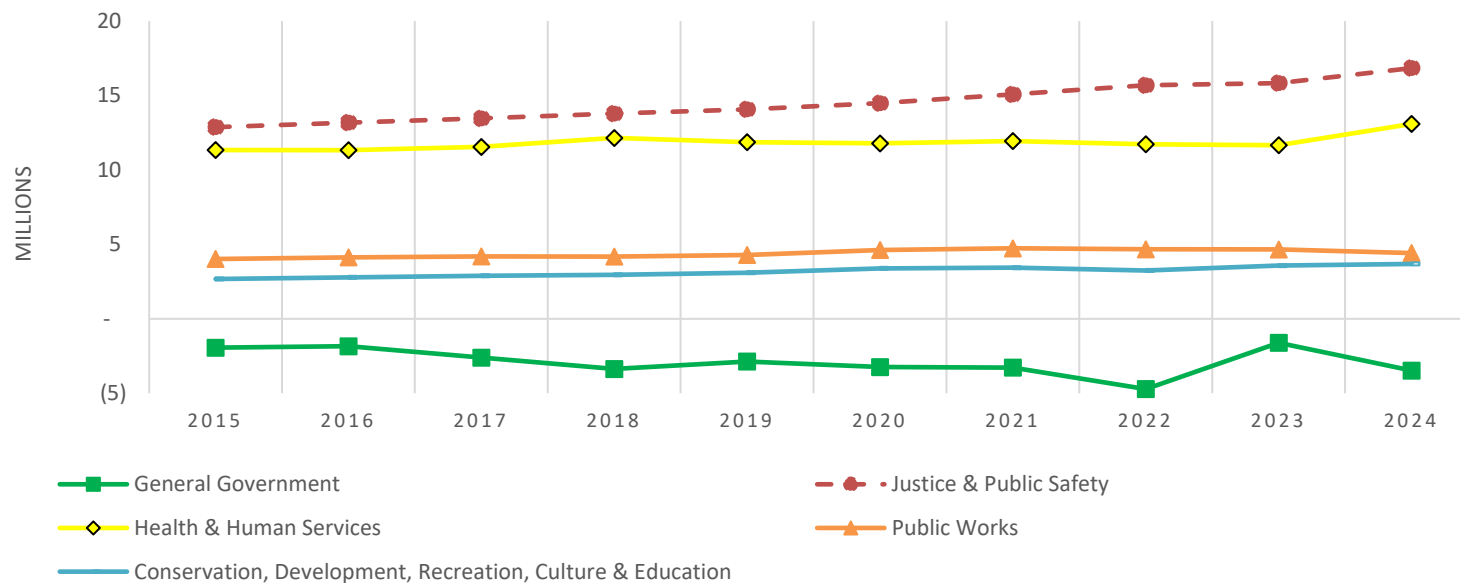
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues 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	2015	2024
Health & Human Services	37.62%	24.3%
Justice & Public Safety	78.30%	75.98%
Public Works	44.99%	39.09%
General Government	-28.54%	-32.65%
Conservation, Development, Recreation, Culture & Education	67.97%	53.59%

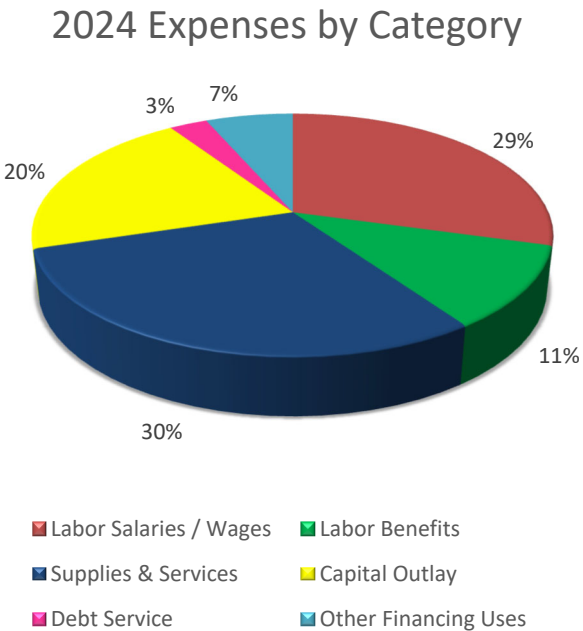
Property Tax Levy Trends By Function



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.

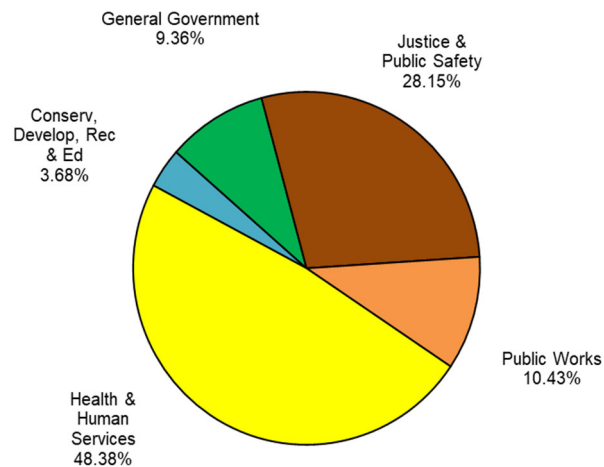
Detailed expenditure information by category, function, and department, including trend charts is included on the division tabs for each functional area.



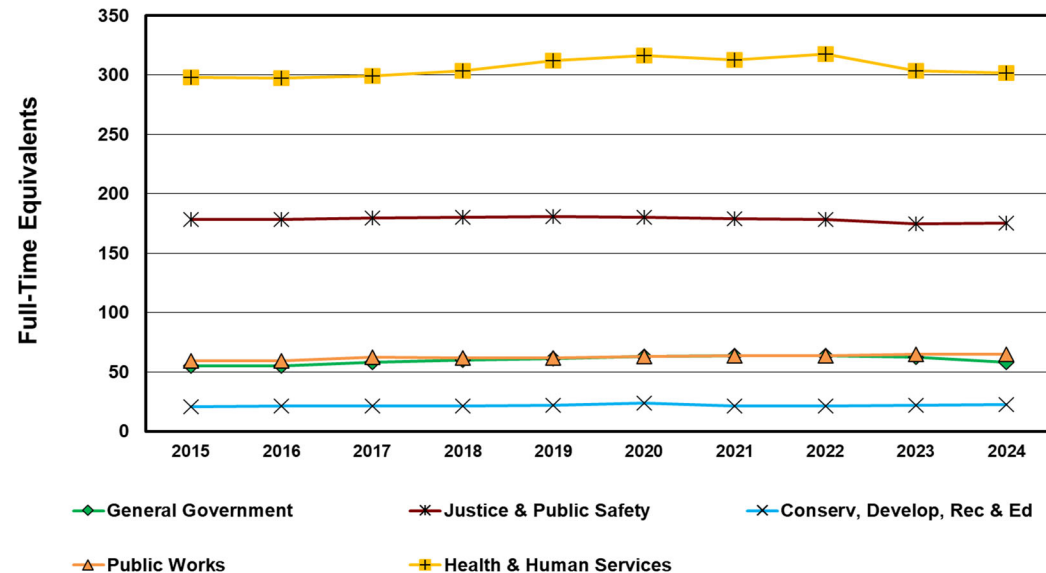
Labor and Personnel

As with most governments, Sauk County's biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 40 percent of the total expenses for 623.31 full-time equivalents (FTE's) in 2024. 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.

**2024 Full-Time Equivalents
by Functional Area**



**Full-Time Equivalents by Functional Area
2015-2024**



Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2024 sees a decrease in staff of 4.91 FTE's.

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	FTE Change from 2015 to 2024
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	
<u>General Government</u>												
Accounting	4.00	0.50		0.50						0.19	5.19	1.19
Administrator (eff 2021; FKA Administrative Coordinator)	2.50	-1.00		1.30	0.20					0.10	3.10	0.60
Building Services	10.77	-0.44	-0.83		0.50	-0.50	3.00			1.50	14.00	3.23
Corporation Counsel	6.29			0.21		0.50	-1.50	0.50		-1.00	5.00	-1.29
County Clerk / Elections	3.08		0.92						0.33	-0.25	4.08	1.00
Justice, Diversion, & Support (eff 2023: Human Serv)	0.00	1.00	2.25	0.45	1.30	1.75	-1.00	0.75	-6.50		0.00	0.00
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	1.49	3.00	-0.49	-0.01		-0.50		3.01		-0.02	6.48	4.99
Management Information Systems (MIS)	12.30	-1.67	-0.26		-1.00			-0.87			8.50	-3.80
Personnel	4.30	0.01	0.85	-0.16		0.30		-0.30			5.00	0.70
Register of Deeds	3.00										3.00	0.00
Surveyor	1.00										1.00	0.00
Treasurer	6.32	-1.32	0.50			0.50		-3.00			3.00	-3.32
Total General Government	55.05	0.08	2.94	2.29	1.00	2.05	0.50	0.09	-6.17	0.52	58.35	3.30
<u>Justice & Public Safety</u>												
Circuit Courts	3.40					-0.01	0.01	-0.15	0.08	-0.01	3.32	-0.08
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									0.20	8.00	0.20
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	147.12	2.00	0.52	0.48	0.50	-0.51	-1.00	-0.68	-3.24	0.19	145.38	-1.74
Total Justice & Public Safety	178.32	0.34	0.93	0.48	1.00	-1.02	-0.99	-0.83	-3.16	0.38	175.45	-2.87
<u>Public Works</u>												
Highway	59.50		3.00	-0.50		1.50	0.50		0.83	0.17	65.00	5.50
Total Public Works	59.50	0.00	3.00	-0.50	0.00	1.50	0.50	0.00	0.83	0.17	65.00	5.50
<u>Health & Human Services</u>												
Aging & Disability Resource Center	15.79	3.12	2.36	-0.21	2.49	-0.08	0.34	0.50	0.41	0.53	25.25	9.46
Child Support	11.00							0.52			11.52	0.52
Environmental Health (to Public Health)	4.40	0.17	2.26	0.65	-0.35	0.50	-0.15	-0.10	-7.38		0.00	-4.40
Health Care Center	142.99	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	-7.42	93.45	-49.54
Human Services	99.95	-0.96	1.30	4.00	6.00	4.00		3.00	10.52	-0.92	126.89	26.94
Public Health	12.78	0.83	3.77	0.59	3.06	0.77	0.89	2.65	13.38	0.26	38.98	26.20
Veterans' Services	4.06	-0.06		0.50	0.19	0.31				0.50	5.50	1.44
Women, Infants and Children (to Public Health)	7.16	-1.93	-0.21	-0.90		-0.42	0.12		-3.82		0.00	-7.16
Total Health & Human Services	298.13	-0.45	1.32	4.39	8.76	4.38	-3.47	4.51	-8.93	-7.05	301.59	3.46
<u>Recreation, Development, Recreation, Culture & Education</u>												
Extension Education	2.71						-0.41			-0.12	2.18	-0.53
Land Resources & Environment (LRE)	14.19					7.05	-2.09	-0.06	0.46	1.19	20.74	6.55
Parks (to LRE)	3.78	1.00			0.29	-5.07					0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	20.68	1.00	0.00	0.00	0.29	1.98	-2.50	-0.06	0.46	1.07	22.92	2.24
TOTAL COUNTY FTE's - CHANGE	7.76	0.97	8.19	6.66	11.05	8.89	-5.96	3.71	-16.97	-4.91		
TOTAL COUNTY FTE's	611.68	612.65	620.84	627.50	638.55	647.44	641.48	645.19	628.22	623.31	623.31	11.63
TOTAL PERSONS EMPLOYED - CHANGE		-1	7	9	14	9	-2	-3	-26	-14		
TOTAL PERSONS EMPLOYED	679	678	685	694	708	717	715	712	686	672	672	-7

Note: This summary excludes any funding source information.

2024 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Accounting	Accounting Assistant LTE	0.19	Increase due to audit requirements.
General Government	Administrator	Social Media Intern	0.10	Temporary increase to assist with Place Planning.
General Government	Building Services	Program Coordinator Office Manager Public Safety Communication Technician	-0.50 1.00 1.00	Increase in staffing based on department needs and assist with UW-Platteville Baraboo Sauk campus maintenance planning. (Total increase 1.50)
General Government	Corporation Counsel	Lead Assistant Corporation Counsel	-1.00	Decrease in department needs for 2024.
General Government	County Clerk / Elections	Lead Elections/Deputy County Clerk	-0.25	Decrease due to overlap of position while the new staff train with the staff that is retiring.
General Government	Land Records Modernization (LRM)	Land Records Modernization Intern	-0.02	Reduce hours for interns.
Justice & Public Safety	Circuit Courts	Law Clerk	-0.01	Decrease to accommodate case load.
Justice & Public Safety	District Attorney / Victim Witness	Victim Witness Specialist	0.20	Increase position to accommodate case load.
Justice & Public Safety	Sheriff's Department	Telecommunicator LTE	0.19	Increase to fill in gaps due to turnover.
Public Works	Highway	Facility Manager	0.17	Increase due to the position being for a full year.
Health & Human Services	Aging & Disability Resource Center (ADRC)	Resource Specialist Dementia Care Specialist/Independent Living Specialist Independent Living Specialist Supervision Coordinator Meal Site Coordinator Nutrition Assistant LTE	0.03 0.50 0.60 -0.01 -0.59	Reclassification of staff to better meet office needs and grant funding. (Total increase 0.53)
Health & Human Services	Health Care Center	Certified Nursing Assistant Restorative Aide Hospitality Aide LPN Staff Nurse (RN) RN Supervisor Unit Coordinator Certified Occupational Therapy Aide Medical Records Clerk Cook Dining Assistant Environmental Services Assistant	-8.88 -0.40 3.00 0.70 0.10 -1.30 0.70 -1.00 -0.80 -0.20 0.80 -0.14	Recognition of severe staff shortage in certified nursing assistants. Reallocation of division oversight to gain staffing efficiencies and savings. (Total decrease 7.42)

2024 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Human Services	Administrative Services Coordinator	-1.00	Realign staff to better meet the needs of the department. (Total decrease 0.92)
		Physical Therapist - Children & Families	0.23	
		Psych. Nurse	-1.00	
		Psychotherapist	2.00	
		Assessment/Early Intervention Therapist	-1.00	
		Community Recovery Specialist (MHRS)	-1.00	
		Peer Support Specialist (MHRS)	-1.00	
		Crisis Intervention Worker (MHRS)	-2.00	
		Social Worker (APS)	3.00	
		Education Navigator (JDS)	-0.15	
		Diversion Program Coordinator	1.00	
Health & Human Services	Public Health	Community Outreach Coordinator	0.10	Realign staff to better meet the needs of the department. (Total increase 0.26)
		Program Assistant	-1.00	
		Health Educator	1.00	
		Program Services Coordinator	1.00	
		Communication/Media Specialist	0.21	
		Community Health Worker	-0.05	
		Environmental Health Analyst	-1.00	
Health & Human Services	Veterans' Services	Office Specialist	0.50	Increase to assist with staff caseload, shared 50% with MIS.
Conservation, Development, Recreation, Culture & Education	Extension Education	UW Extension Summer Agent	-0.12	Decrease as the position is fully co-invested.
Conservation, Development, Recreation, Culture & Education	Land Resources & Environment (LRE)	Conservation Specialist-Grant Funded	1.00	Increase in grant funds for position and Parks Maintenance Tech working full year. Trim intern staff positions to achieve budget savings. (Total increase 1.19)
		Parks Maintenance Technician	0.25	
		LRE Intern	-0.02	
		Parks Intern	-0.04	
Total Change in Full-Time Equivalents			-4.91	

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	2024 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2024	2025	2026	2027
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, 2026	6.00%	6.00%	6.00%	
Non-Represented – Exempt	Exempt from Overtime	177.17	Not Applicable	3.00%			
Non-Represented – Hourly	Not Exempt from Overtime	348.14	Not Applicable	3.00%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2023 through 2026	1.50%	1.50%	1.50%	
Elected – General Administration focus	County Clerk, Register of Deeds, Surveyor, Treasurer	4.00	Term of office 2021 through 2024	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. Beginning in 2008, workers' compensation became self-insured (with the inclusion of stop-loss policies) resulting in significant cost savings. 2024 was the implementation of the class and compensation market study resulting in increased wages for recruitment and retention. Additionally, the 2024 budget includes an increase to the cost of health insurance premiums by 6.9%.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Wages & Salaries	\$32,587,168	\$34,335,359	\$35,274,953	\$36,073,587	\$36,877,633	\$42,563,284	\$43,787,371
Benefits	<u>\$12,184,237</u>	<u>\$13,110,922</u>	<u>\$13,272,403</u>	<u>\$12,887,527</u>	<u>\$12,816,458</u>	<u>\$15,598,617</u>	<u>\$16,343,453</u>
Total Personnel Costs	\$44,771,405	\$47,446,281	\$48,547,356	\$48,961,114	\$49,694,091	\$58,161,901	\$60,130,824
Benefits as a % of Total Personnel Costs	27.21%	27.63%	27.34%	26.32%	25.79%	26.82%	27.18%

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.

	2018	2019	2020	2021	2022	2023	2024
Sauk County Health Insurance Premium Rate Changes	5.77%	5.00%	7.00%	3.90%	6.90%	-1.60%	6.9%

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.

	2018	2019	2020	2021	2022	2023	2024
Vacancy Factor Tax Levy Reduction	\$950,000	\$950,000	\$825,000	\$1,300,000	\$1,350,000	\$1,350,000	\$1,350,000

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo significant changes during 2024. 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.

2024 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)	\$1,721,110	\$1,569,954	-151,156	-8.78%	
CDBG-Revolving Loan Fun Housing Rehabilitation	43,618	43,618	0	0.00%	
Dog License	-542	-542	0	0.00%	
Drug Seizures	54,692	54,692	0	0.00%	
General (Major fund)	50,286,851	37,325,507	-12,961,344	-25.77%	Uses of fund balance appropriated to fund non-recurring capital projects: \$10,385,601. Offsets the tax levy in an amount approximating the wages/ benefits unspent due to vacancy and turnover of \$900,000, contingency fund of \$350,000 and new Highway facility construction of \$5,000,000.
Health Care Center	10,433,055	9,321,095	-1,111,960	-10.66%	Regular capital updates acquisitions are initially funded by previously received Medicaid funds \$654,760. Offsets the tax levy in an amount for vacancy and turnover of \$450,000.
Highway	14,940,190	13,940,190	-1,000,000	-6.69%	
Human Services (Major fund)	1,747,302	1,747,302	0	0.00%	
Insurance	458,334	506,281	47,947	10.46%	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	413,421	317,875	-95,546	-23.11%	Use of accumulated program funds for remonumentation and LiDar projects.
Landfill Remediation	4,668,643	4,590,718	-77,925	-1.67%	
Workers Compensation	983,328	983,328	0	0.00%	
Totals	\$85,750,002	\$70,400,018	-\$15,349,984	-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 2024 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 2024 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 2024 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$149 million budget is complex by its very nature. As such, this document is weighty, and yet cannot be all-inclusive. It is intended

to provide a reasonably sophisticated user with a general picture of Sauk County's plans for 2024 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

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.

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 three 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 2024 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2024	2025	2026	2027	2028
Energy cost saving measures	SI #4 Energy savings/lower carbon footprint. SI #11 Solar.	General fund balance	\$1,250,000	\$225,000	\$225,000	\$225,000	\$225,000
Maintenance and remodel and Building and Security-Upgrade of building suites, offices, furniture, parking, roofs, tuckpointing		General fund balance, tax levy	\$1,239,080	\$2,307,579	\$783,375	\$2,500,000	\$30,000
Communications infrastructure upgrades and fiber optics network expansion		General fund balance, grants & tax levy	\$324,000	\$412,124	\$380,000	\$80,000	\$80,000
Parks Improvements: White Mound Master Plan Implementation ADA Transition Plan GSST Expansion and Wisconsin River Bridge County Farm Projects	SI #10 Comprehensive Outdoor Recreation Plan	General fund balance, grants & tax levy	\$12,413,000	\$4,784,350	\$3,390,000	\$561,500	\$91,150
UW-Platteville Baraboo/Sauk County – Maintenance/Remodel		Grants	\$88,500	\$75,000	\$147,500	\$25,000	
County Clerk election equipment replacement		General fund balance, grants					\$460,000
Health Care Center: Rooftop Unit and HEPA filtration		Grants	\$1,500,000				
County Highway roads – 5 to 10 miles per year	SI #19 Improve highways/road maintenance	Highway retained earnings & tax levy	\$3,041,000	\$8,850,000	\$3,550,000	\$4,150,000	\$6,800,000
Highway shop replacement	SI #17 Highway building	General Fund Balance	\$5,000,000				

CAPITAL OUTLAY PLAN - FIVE-YEAR	2023	2024	2025	2026	2027	2028	2023-2028 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	85,400	0	100,000	32,000	32,000	45,000	294,400
Building Projects Fund	0	0	0	0	0	0	0
Building Services	6,637,273	3,954,288	2,117,124	960,000	3,010,000	660,000	17,338,685
CDBG-Close Grant	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	0	0	45,000	0	0	45,000
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	460,000	460,000
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	28,518	39,000	0	0	0	0	67,518
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	456,750	400,000	75,000	147,500	25,000	0	1,104,250
Health Care Center	2,072,257	1,510,900	57,500	61,400	43,000	63,000	3,808,057
Highway	45,900,000	6,150,000	1,000,000	1,000,000	1,000,000	1,250,000	56,300,000
Human Services	50,000	0	0	0	0	0	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	60,000	9,750	100,000	0	25,000	100,000	294,750
Land Resources & Environment	399,481	17,263,212	731,850	149,500	574,000	54,000	19,172,043
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,394,361	732,827	565,500	740,500	608,500	1,060,500	5,102,188
Personnel	0	0	0	0	0	0	0
Public Health	52,855	47,000	0	50,000	30,000	60,000	239,855
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	344,000	381,000	388,000	320,000	330,000	330,000	2,093,000
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
COUNTY GRAND TOTAL	57,480,895	30,487,977	5,134,974	3,505,900	5,677,500	4,082,500	106,369,746

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 useful lives are not less than three years.

Detail of each department's outlay for 2024 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2023	2024	2025	2026	2027	2028	2023-2028 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	145,000	110,000	392,124	435,000	110,000	85,000	1,277,124
CDBG-Close Grant	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	0	0	45,000	0	0	45,000
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	39,000	0	0	0	0	39,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	75,000	147,500	25,000	0	247,500
Health Care Center	0	0	0	0	0	0	0
Highway	0	0	0	0	0	0	0
Human Services	0	0	0	0	0	0	0
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	5,000	0	12,500	12,500	12,500	12,500	55,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	564,653	724,327	565,500	740,500	608,500	1,060,500	4,263,980
Personnel	0	0	0	0	0	0	0
Public Health	0	0	0	0	0	0	0
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	304,000	356,000	388,000	320,000	330,000	330,000	2,028,000
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	1,018,653	1,229,327	1,433,124	1,700,500	1,086,000	1,488,000	7,955,604

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.

Adopted Sauk County 2024 to 2033 Capital Improvement Plan

Page	Department - Item	Notes	Year Project First Submitted	Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024 to 2033
	Health Care Center														
	Properly Improvements - Roofs	60098428	2019	HCC Fund Balance	20,000	20,000	20,000	20,000	40,000						120,000
	Camera Security Monitoring Upgrades		2019	HCC Fund Balance											0
6	Roof Top Unit (RTU) replacement with HEPA filtration upgrade		2019	American Rescue Plan Act (ARPA)											0
	Water Heater Replacement		2019	HCC Fund Balance											0
	Community Room Flooring / Office Flooring		2019	HCC Fund Balance											0
	Grounds Improvements		2021	HCC Fund Balance											0
	Highway														
8	Equipment Replacement	70030	Ongoing	Hwy Fund Balance	900,000	900,000	900,000	900,000	950,000	950,000	950,000	1,000,000	1,000,000		8,450,000
9	New Highway Shop (\$50,000,000)	70030	2019	Bond Proceeds/General Fund Balance	5,000,000										5,000,000
	County Highway G From STH 58 to Juneau County Line (\$1,000,000 County share)	70030	2012	T Tax Levy/Wis Co Hwy Improve											0
	Man Mound Rd and CTH T Intersection Design	70030	2012	T Tax Levy/Wis Co Hwy Improve											0
	CTH C and Stones Pocket Intersection Design	70030	2012	T Tax Levy/Wis Co Hwy Improve											0
	CTH T Man Mound Rd to CTH A High Risk Rural Roads	70030	2020	T Tax Levy/Wis Co Hwy Improve											0
	County Highway HH from CTH H to Juneau Co Line (3.5)	70030	2014	T Tax Levy/Wis Co Hwy Improve											0
	B-56-909 Bridge Replacemnt CTH W over Seeley Creek (\$250,000 County share)	70030	2020	T Tax Levy/Wis Co Hwy Improve											0
	County Highway WD from CTH K to CTH HH	70030	2022	T Tax Levy/Wis Co Hwy Improve	1,200,000										1,200,000
	CTH HH CTH H to Juneau County High Risk Rural Roads	70030	2022	T Tax Levy/Wis Co Hwy Improve		61,000									61,000
	County Highway PF/CTH I Village of North Freedom	70030	2022	T Tax Levy/Wis Co Hwy Improve		1,400,000									1,400,000
	CTH H from STH 13 to Frontage Rd	70030	2022	T Tax Levy/Wis Co Hwy Improve		350,000									350,000
10	P-56-0909 CTH N Bridge Replacment (\$100,000 County share)	70030	2020	T Tax Levy/Wis Co Hwy Improve	470,000										470,000
	County Highway G Reconstruction From STH 23 to CTH JJ (3 miles)	70030	2011	T Tax Levy/Wis Co Hwy Improve		6,250,000									6,250,000
	B-56-0020 CTH X Bridge Replacement	70030	2020	T Tax Levy/Wis Co Hwy Improve		1,000,000									1,000,000
	County Highway O from CTH C to STH 60 (8 miles)	70030	2014	T Tax Levy/Wis Co Hwy Improve			2,800,000								2,800,000
	County Highway JJ from CTH G to Richland County	70030	2022	T Tax Levy/Wis Co Hwy Improve			1,750,000								1,750,000
	B-56-0595 CTH W Bridge Replacement (\$110,000 County share)	70030	2020	T Tax Levy/Wis Co Hwy Improve			550,000								550,000
	CTH DD from CTH W to STH 136	70030	2022	T Tax Levy/Wis Co Hwy Improve				700,000							700,000
	CTH Y from CTH G to CTH Q	70030	2022	T Tax Levy/Wis Co Hwy Improve				1,575,000							1,575,000
	CTH A from Bunker Rd to USH 12	70030	2022	T Tax Levy/Wis Co Hwy Improve				700,000							700,000
	CTH C from CTH PF to USH 12	70030	2022	T Tax Levy/Wis Co Hwy Improve				4,000,000							4,000,000
	P-56-0073 CTH HH Bridge Replacement (\$95,000 County share)	70030	2020	T Tax Levy/Wis Co Hwy Improve				475,000							475,000
	Road Construction	70030	2020	T 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	70030	2020	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 Umhoeffer 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)														
	2024 Fine Arts Building Foyer and Entry Remodel (\$25,000)														
12	2024 Umhoeffer AC for A241 Classroom (\$12,000)	10999562	2022	Flint/Chrisler - fund with general fund balance. Carried.											
	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)														

Adopted Sauk County 2024 to 2033 Capital Improvement Plan

Page	Department - Item	Notes	Year Project First Submitted	Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024 to 2033
	Management Information Systems (MIS)														
	Phone System Upgrades	10025147	2007	T Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		340,000
14	System Server upgrade	10025147		T Tax Levy		50,000									
	Gateway upgrade	10025147	2007	T Tax Levy				65,000							
15	9-1-1 Phone System Replacement (replacement about every 7 years, next in 2027)	10025147	2012	T Tax Levy				250,000							250,000
	Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.			T Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		
16	Firewall Upgrades for HCH, LEC and LE outside agency connections	10025147	2017	T Tax Levy	7,000	7,000		7,000		7,000	7,000		7,000		642,000
	Core Switch Replacement at LEC & HCH Data Center			T Tax Levy		125,000		125,000					125,000		
	Virtual Infrastructure - Host server replacements. HCH 2025, 2030. LEC 2027, 2032.	10025147 MF - Update form to say tax	2017	T Tax Levy		32,000		32,000			32,000		32,000		
17	Backup appliance replacement	10025147		T Tax Levy					55,000						
	Storage array replacement. HCH 2026, 2031. LEC 2024, 2029.	10025147		T Tax Levy	75,000		75,000			75,000		75,000			523,000
	Domain Controller Servers. LEC 2024, 2029. HCH 2027, 2032.	10025147		T Tax Levy	10,000			10,000		10,000			10,000		
	County Clerk														
18	Election Equipment Replacement	10010141	2021	General Fund Balance					460,000						460,000
	Circuit Courts														
19	Fourth Jury Courtroom	10017110	2002	T Undetermined									2,000,000		2,000,000
	Building Services														
	Communications System Upgrades (every year)		2007	T Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
20	Tower Site Remote Monitoring Equipment (2024)		2021	T Tax Levy	50,000										
	Upgrade Radio Equipment due to Manufacture end of life	10017184	2020	T Tax Levy		332,124									1,432,124
	Additional (new) site development at Bug Tussel Tower Sites (2026 and 2028)		2017	Undetermined			300,000		300,000						
21	Tuckpointing / Caulking of Facilities	10017110	2017	T Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		270,000
22	Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	10017184	2012	T Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		270,000
23	Courtroom Video Arraignment Upgrade	10017110	2017	Carryover from 2022											0
24	Fiber Network Locating Upgrade	10017110 Flint/Smooth - Fund with AF	2022	ARPA											0
25	Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	10017110	2011	General Fund Balance		225,000	225,000	225,000	225,000						2,000,000
	Upgrade building controls at Historic Courthouse	10017110		General Fund Balance	1,100,000										
26	Refurbish Historic Courthouse Clock	10017110 Smooth/Chrisler - Use gen f	2006	General Fund Balance											0
27	Replace Roofs: LEC/Huber 2024	10017110/270	2007	General Fund Balance	360,000										360,000
28	Elevators - Courthouse Annex and Court Holding	10017110	2016	Carryover from 2022											0
28	West Square Cooling Tower Rebuild	10017270	2022	T Tax Levy											0
30	Carpet Replacement - Law Enforcement Center (Administrative & Jail)	10017270	2014	T Tax Levy				70,000							70,000
31	Re-Gasket, Check Bearings on Chillers	10017110			190,000										
	West Square/Courthouse 2024. Law Enforcement Center 2027.	10017270	2013	T Tax Levy				205,000							395,000
32	Remodel and Building Security-Upgrade of building suites, offices, furniture, parking	10017110	2017	General Fund Balance		2,400,000									2,400,000
	Land Resources & Environment														
33	ADA Transition Plan	10064110	2022	General Fund Balance	44,350	5,750	5,750	11,150	11,150	24,800	24,800	49,475	49,475		226,700
39	County Farm - multiple projects	10064110	2022	General Fund Balance	790,000	0			13,500	70,000					
				Potential Grants, Rent		16,000			24,500	80,000	75,000	50,000	50,000		1,169,000
40	White Mound County Park - multiple projects	10064110	2022	General Fund Balance	150,000	600,000	95,000	237,500	35,000	15,000					1,370,000
				Potential Grants				237,500							
41	Bluffview County Park - multiple projects	10064110	2022	General Fund Balance	25,000	2,000	50,000	25,000							127,000
				Potential Grants				25,000							
42	GSST Expansion/Corridor Plan - Wye to Reedsburg, WI River Bridge			General Fund Balance/Stewardship											
	Engineered Plans/Designs & Construction (Est'd \$9,648,000)	10064110	2021	Grant/ARPA											0
CTH-County Highway															
HCH-Historic Courthouse															
LEC-Law Enforcement Center															
Total Expenditure					12,519,350	12,334,874	7,225,750	10,082,650	7,274,150	6,391,800	6,268,800	6,334,475	8,433,475	0	76,865,324
Portion Funded by Grant Revenues or Fund Balances					8,546,350	4,378,750	1,890,750	1,913,650	2,059,150	1,139,800	1,069,800	1,099,475	1,099,475	0	23,197,200
Portion Funded in Part by Tax Levy or Undetermined Funding Source					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	0	53,668,124

Sauk County Capital Improvement Project

PROJECT: *Health Care Center Property Improvement* **DEPARTMENT:** *Health Care Center* **MANAGER:** *David Rademacher*

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 utility savings as well improved outcomes rather than continual costly repairs and/or damage to building structure, reduce risk of loss of critical utility, mechanical systems and security system .*

LOCATION: *Health Care Center*

URGENCY				OTHER INFO			
	Mandatory in year proposed	x	Optional - Saves money		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
<i>Roofs (Allocate \$20,000 2024-2027, and \$40,000 the project year of 2028)</i>	\$120,000	<i>HCC fund balance</i>	\$120,000
<i>Camera Security Monitoring Updates</i>	\$30,000	<i>HCC Fund Balance</i>	\$30,000
<i>Roof top unit (RTU) replacements with HEPA filtration upgrade</i>	\$1,500,000	<i>ARPA Funds</i>	\$1,500,000
<i>Water heater replacement</i>	\$35,000	<i>HCC fund balance</i>	\$35,000
<i>Office Flooring</i>	\$32,000	<i>HCC Fund Balance</i>	\$32,000
<i>Boiler (Allocate \$40,000/year 2024-2028)</i>	\$200,000	<i>Certified Public Expenditure (CPE) carryforward funds</i>	\$200,000
TOTAL COST	\$1,917,000	TOTAL REVENUE	\$1,917,000

CAPITAL BUDGET SUMMARY

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
EXPENDITURE BUDGET	\$1,677,000	\$60,000	\$60,000	\$60,000	\$80,000						\$1,937,000
REVENUE BUDGET	\$1,677,000	\$60,000	\$60,000	\$60,000	\$80,000						\$1,937,000
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		Wi-Fi 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	
2024 - Equipment Replacement				\$1,000,000		Highway Fund Balance					\$12,250,000	
2025 - Equipment Replacement				\$1,000,000								
2026 - Equipment Replacement				\$1,000,000								
2027 - Equipment Replacement				\$1,000,000								
2028 - Equipment Replacement				\$1,250,000								
2029 - Equipment Replacement				\$1,250,000								
2030 - Equipment Replacement				\$1,250,000								
2031 - Equipment Replacement				\$1,500,000								
2032 - Equipment Replacement				\$1,500,000								
2033 - Equipment Replacement				\$1,500,000								
TOTAL COST				\$12,250,000		TOTAL REVENUE					\$12,250,000	
CAPITAL BUDGET SUMMARY												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,500,000	\$1,500,000	\$1,500,000	\$12,250,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,500,000	\$1,500,000	\$1,500,000	\$12,250,000	

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. Ongoing maintenance of Buildings and Grounds including security upgrades, yard paving and salt shed maintenance is needed to maintain our facilities.										
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. This project also includes ongoing maintenance of Buildings and grounds including security upgrades to outlying shops, yard paving and salt shed maintenance.										
LOCATION:	Baraboo, Reedsburg, Prairie du Sac, Spring Green, LaValle, Lake Delton										
	URGENCY			OTHER INFO							
	<input type="checkbox"/> Mandatory in year proposed		<input type="checkbox"/> Optional - Saves money	<input type="checkbox"/>	Maintenance						
	<input checked="" type="checkbox"/> Mandatory within 5 years		<input type="checkbox"/> Optional - Improves service level	<input checked="" type="checkbox"/>	New Facility or Service						
			<input type="checkbox"/> 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 checked="" 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 checked="" type="checkbox"/> Improve highways / road maintenance	<input type="checkbox"/> Security in buildings and for employees	<input type="checkbox"/> Transportation						
<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"/> Wi-Fi 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:	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								
2024 New Highway Facility (Baraboo)		\$5,000,000	Bond Proceeds/General Fund Balance								
Security Upgrades to Prairie Du Sac and Spring Green Shops		\$200,000	Highway Fund Balance								
Salt Shed Maintenance		\$20,000									
2025 Yard Paving		\$60,000									
Security Upgrades to Prairie Du Sac and Spring Green Shops		\$200,000									
Salt Shed Maintenance		\$10,000									
2027 Yard Paving		\$20,000									
Salt Shed Maintenance		\$10,000									
2029 Yard Paving		\$20,000									
Salt Shed Maintenance		\$10,000									
TOTAL COST		\$5,550,000	TOTAL REVENUE								
\$5,550,000											
CAPITAL BUDGET SUMMARY											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
EXPENDITURE BUDGET	\$5,220,000	\$270,000		\$30,000		\$30,000					\$5,550,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$5,220,000	\$270,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$5,550,000

Sauk County Capital Improvement Project

PROJECT: Road & Bridge Projects		DEPARTMENT: Highway		MANAGER: Pat Gavinski								
PROJECT DESCRIPTION: Resurfacing and Reconstruction on County Highways. Maintenance and Replacement of 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							
		X Mandatory within 5 years			Optional - Improves service level							
					Optional - Reduces overall risk							
				X	Replacement							
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):												
General Government		Cons, 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	
2024	CTH HH from CTH H to Juneau County Line			\$1,800,000		Tax levy dollars					\$51,391,000	
	CTH HH CTH H to Juneau County High Risk Rural Roads			\$61,000		County Highway Improvement Project reimbursements - State of Wisconsin						
	CTH CH PINE BLUFF CURVE RECONSTRUCT			\$250,000		-Amount of funding undetermined until the time of the project.						
	Man Mound Rd and CTH T Intersection (Design)			\$40,000								
	CTH C and Stones Pocket Intersection (Design)			\$40,000								
	Stand Rock Rd and CTH A Intersection (Design)			\$50,000								
	Local Bridge Program Design (CTH X, CTH W, XTH HH, CTH PF)			\$100,000								
	CTH DD from CTH W to STH 136			\$700,000								
2025	CTH G from STH 23 to CTH JJ (pending Surface Transportation Funding)			\$6,250,000								
	County Highway WD from CTH K to CTH HH			\$1,200,000								
	CTH PF/CTH I Village of North Freedom			\$1,400,000								
2026	CTH JJ from CTH G to Richland County			\$1,750,000								
	CTH DL from STH 113 to STH 136			\$1,250,000								
	B-56-0595 CTH W Bridge Replacement			\$550,000								
				\$110,000 county share								
2027	CTH Y from CTH G to CTH Q			\$1,575,000								
	CTH A from Bunker Rd to USH 12			\$700,000								
	B-56-0020 CTH X Bridge Replacement			\$1,400,000								
	P-56-0073 CTH HH Bridge Replacement			\$475,000								
				\$95,000 county share								
2028	CTH O from CTH C to STH 60			\$2,800,000								
	CTH C from CTH PF to USH 12			\$4,000,000								
	2029-2033 Road Construction projects to be determined			\$25,000,000								
TOTAL COST				\$51,391,000		TOTAL REVENUE					\$51,391,000	
CAPITAL BUDGET SUMMARY												
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
EXPENDITURE BUDGET		\$3,041,000	\$8,850,000	\$3,550,000	\$4,150,000	\$6,800,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$51,391,000
REVENUE BUDGET												\$0
NET COUNTY COST / YEAR		\$3,041,000	\$8,850,000	\$3,550,000	\$4,150,000	\$6,800,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$51,391,000

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					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	
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:											
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 Art Class Area Remodel					\$125,000	50/50 Split between Sauk County and the City of Baraboo					\$62,500
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 Building Mechanicals and Boiler Manifold Redo					\$60,000	50/50 Split between Sauk County and the City of Baraboo					\$30,000
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 Lange Building Roof and Penthouse Replacement					\$130,000	50/50 Split between Sauk County and the City of Baraboo					\$65,000
2024 Fine Arts Building Foyer and Entry Remodel					\$25,000	50/50 Split between Sauk County and the City of Baraboo					\$12,500

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	
2024 Umhoeffer AC for A241 Classroom					\$12,000	50/50 Split between Sauk County and the City of Baraboo						\$6,000	
2024 Unhoeffer Building replace 80 ton AC unit					\$70,000	50/50 Split between Sauk County and the City of Baraboo						\$35,000	
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	
2024 Resurface Tennis Courts					\$10,000	50/50 Split between Sauk County and the City of Baraboo						\$5,000	
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					\$647,000	TOTAL REVENUE						\$736,000	
CAPITAL BUDGET SUMMARY													
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL		
EXPENDITURE BUDGET	\$800,000	\$177,000	\$150,000	\$295,000	\$50,000						\$672,000		
REVENUE BUDGET	\$400,000	\$88,500	\$75,000	\$147,500	\$25,000						\$336,000		
NET COUNTY COST / YEAR	\$400,000	\$88,500	\$75,000	\$147,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$336,000		

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 below):							or note an "Other" here: communications infrastructure maintenance						
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
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				\$250,000		
System Server upgrade in 2025 and 3032					\$100,000		tax levy				\$100,000		
Gateway upgrades in 2027					\$65,000		tax levy				\$65,000		
TOTAL COST					\$415,000		TOTAL REVENUE				\$415,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$25,000	\$75,000	\$25,000	\$90,000	\$25,000	\$25,000	\$25,000	\$25,000	\$75,000	\$25,000	\$415,000		
REVENUE BUDGET	\$0										\$0		
NET COUNTY COST / YEAR	\$25,000	\$75,000	\$25,000	\$90,000	\$25,000	\$25,000	\$25,000	\$25,000	\$75,000	\$25,000	\$415,000		

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		x	Maintenance			
			Mandatory within 5 years			Optional - Improves service level			New Facility or Service			
						Optional - Reduces overall risk		x	Replacement			
STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):												
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	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:		NA										
IMPACT TO OTHER COUNTY DEPTS:		Impact is to Public Safety - system is central to 911 communications throughout Sauk County										
ONGOING REVENUES & EXPENSES:		This system is under a 24x7 maintenance agreement with the vendor. Current annual support cost = \$34,000										
PREVIOUS ACTIONS:		System upgrade in 2020										
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT	
Implementation of ESINet per agreement entered into with the State of Wisconsin					\$50,000	DMA Grant					\$37,500	
System Upgrade in 2027 - current system, which was installed in 2020, will be considered end of life and no longer supported under a vendor maintenance contract					\$250,000	Tax Levy					\$262,500	
TOTAL COST					\$300,000	TOTAL REVENUE					\$300,000	
CAPITAL BUDGET SUMMARY												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET	\$50,000			\$250,000							\$300,000	
REVENUE BUDGET	\$37,500										\$37,500	
NET COUNTY COST / YEAR	\$12,500	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$262,500	

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 below):							or note an "Other" here: Cyclical computer network maintenance						
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
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		Wi-Fi 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					\$250,000		
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 \$10,000 per unit including config costs					\$60,000	tax levy					\$60,000		
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	tax levy					\$375,000		
TOTAL COST					\$685,000	TOTAL REVENUE					\$685,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$35,000	\$160,000	\$25,000	\$160,000	\$25,000	\$35,000	\$35,000	\$25,000	\$160,000	\$25,000	\$685,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$35,000	\$160,000	\$25,000	\$160,000	\$25,000	\$35,000	\$35,000	\$25,000	\$160,000	\$25,000	\$685,000		

Sauk County Capital Improvement Project													
PROJECT:		Virtual Infrastructure Replacement Schedule			DEPARTMENT:		MIS		MANAGER:		Steven 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. This budget was revised for the 2024 budget cycle due to changes in schedules and costs.											
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 below):								or note an "Other" here: continuation of maintenance schedules					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
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 4 - 5 year basis - Main Data Center in 2024, 2028 and 2033. Backup Data Center (Law Enforcement Center (LEC)) in 2025 and 2030. \$40,000 per replacement.				\$200,000		Tax Levy					\$200,000		
Storage array replacement on a 5 year basis - HCH in 2026 and 2031. LEC in 2024 and 2029. \$100,000 per replacement.				\$400,000		Tax Levy					\$400,000		
Domain Controller Servers at LEC in 2024 &2029 and HCH in 2027 & 2032 @ \$10,000 per replacement				\$40,000		Tax Levy					\$40,000		
TOTAL COST				\$640,000		TOTAL REVENUE					\$640,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$150,000	\$40,000	\$100,000	\$10,000	\$40,000	\$110,000	\$40,000	\$100,000	\$10,000	\$40,000	\$640,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$150,000	\$40,000	\$100,000	\$10,000	\$40,000	\$110,000	\$40,000	\$100,000	\$10,000	\$40,000	\$640,000		

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:												
		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 below):							or note an "Other" here:					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
	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		Wi-Fi 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 \$5,900 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												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET					\$460,000						\$460,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$460,000	\$0	\$0	\$0	\$0	\$0	\$460,000	

Sauk County Capital Improvement Project

PROJECT: *Fourth Jury Courtroom* **DEPARTMENT:** *Circuit Courts* **MANAGER:** *Judge Michael Screnock*

PROJECT DESCRIPTION: *Fourth courtroom with chambers, conference room, jury room and support staff area.*

ANALYSIS OF NEED: *In the event the state legislature created a fourth circuit court branch, a fully functional courtroom will be needed. We do not anticipate this would occur within the next five years.*

LOCATION: *Old jail area.*

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

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

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

ALTERNATIVES CONSIDERED: *Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider.*

IMPACT TO OTHER COUNTY DEPTS: *There would be increased staffing in other departments such as the Clerk of Court, Court Security and DA's Office.*

ONGOING REVENUES & EXPENSES: *A slight revenue increase in court support grant may occur. Potential expenses could be \$250,000. This would include an increase in postage, telephone, office supplies and jury costs for an additional branch. It also includes costs for an additional Judicial Assistant, court security officer as well as bailiffs.*

PREVIOUS ACTIONS: *None.*

DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
<i>Design and construction in accordance with Supreme Court guidelines</i>	\$2,000,000	<i>Unknown</i>	\$2,000,000
TOTAL COST	\$2,000,000	TOTAL REVENUE	\$2,000,000

CAPITAL BUDGET SUMMARY

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
EXPENDITURE BUDGET										\$2,000,000	\$2,000,000
REVENUE BUDGET											\$0
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

Sauk County Capital Improvement Project													
PROJECT:		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. 2024: The following request is for the improvement / replacement of existing Sauk County Tower Alarming Systems that are required to notify Dispatch and Communications Engineer of critical equipment status at Sauk County Communication locations. Sauk County currently utilizes equipment to monitor critical equipment at communications location that was installed in 2003-2005 that is no longer supported by the manufacturer and requires replacement. The new alarming equipment will be expandable for future needs and completely networkable. The new equipment will improve the ability for the Communications Engineer to be notified off site with Real Time/Time Stamped Data for better understanding the issues that arise which the current system is not capable of.											
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		X	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		Wi-Fi 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 (2024-2034)					\$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)					\$120,000		Tax Levy					\$120,000	
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					\$1,552,124		TOTAL REVENUE					\$1,552,124	
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$170,000	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,552,124		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$170,000	\$382,124	\$350,000	\$50,000	\$350,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,552,124		

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		
	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing		
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development		
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation		
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community		
	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness		
			Solar initiatives										
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:		None											
ONGOING REVENUES & EXPENSES:		Nothing out of the ordinary											
PREVIOUS ACTIONS:		None											
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE						AMOUNT	
Tuck-pointing & Caulking - \$30,000 annually					\$300,000	Tax Levy						\$300,000	
TOTAL COST					\$300,000	TOTAL REVENUE						\$300,000	
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$30,000	\$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	\$30,000	\$300,000	

[illegible]

Sauk County Capital Improvement Project													
PROJECT:		Tower Lighting Improvements			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Upgrade the county owned tower lighting systems to meet with FAA rule changes.											
ANALYSIS OF NEED:		<p>The following request is for the improvement / replacement of existing Sauk County Tower Lighting Systems to meet with a FAA Rule change for all Tower owner to comply with for Aviation Safety. Attached is the FAA Documentation that explains the rule changes and the option Sauk County has to comply with the Rule. Sauk County utilizes the top of each of our towers and also the top of a leased tower at Reedsburg from US Cellular for antenna system that extend 20' beyond the top of each structure which are critical for the radio coverage for Public Safety Communications in Sauk County. The Antennas that are used for these systems are 3' in diameter and we typically utilize multiple antennas at the top of the structures. As you will read in the FAA rule changes, any antenna or mast that extends beyond the top of the tower that exceeds 7/8", becomes an obstruction to the top Lighting Solution (Beacon), and will require a second Beacon to provide proper lighting protection to Aviation Safety. All but one of the lighting systems are older technology, Incandescent or Strobe and not LED technology. Tower Road Tower that was just completed does have an LED lighting solution but only a single beacon.</p>											
LOCATION:		Fiber throughout the county											
		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		
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment	X	Wi-Fi 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: If the County tower is damaged multiple departments and possible lessee's will be affected													
ONGOING REVENUES & EXPENSES: Annual inspections of the tower and lighting systems.													
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE					AMOUNT		REVENUE - LIST EACH FUNDING SOURCE				AMOUNT		
Update of (7) County owned towers to meet FAA lighting requirements					\$124,000		American Rescue Plan Act / Fund Balance				\$124,000		
TOTAL COST					\$124,000		TOTAL REVENUE				\$124,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$124,000										\$124,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$124,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,000		

Sauk County Capital Improvement Project													
PROJECT:		Replace asphalt pavement at the West Square building			DEPARTMENT:		Building Services		MANAGER:		Ian Crammond		
PROJECT DESCRIPTION:		Replacement of existing parking lot pavement.											
ANALYSIS OF NEED:		Day to day maintenance completed by Building Services Staff, Crackfilling, sealing, and re-striping is completed by a qualified vendor. The pavement is original to the West Square lot and is in major need of repair.											
LOCATION:		West Square											
		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		X Improve highways / road maintenance		Security in buildings and for employees		Transportation			
Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community			
Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness			
		Solar initiatives											
ALTERNATIVES CONSIDERED:		None											
IMPACT TO OTHER COUNTY DEPTS:													
ONGOING REVENUES & EXPENSES:		Day to day maintenance completed by Building Services Staff, Crackfilling, sealing, and re-striping is completed by a qualified vendor.											
PREVIOUS ACTIONS:													
DESCRIPTION OF EXPENSE					AMOUNT	REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
WS Parking Lot pavement replacement					\$160,000	Fund Balance					\$160,000		
TOTAL COST					\$160,000	TOTAL REVENUE					\$160,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000		

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		Wi-Fi 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 & equipment at Historic Courthouse and Reedsburg Human Services from pneumatic to digital, along with improving equipment efficiency at LEC and other locations (2024, 2025, 2026, 2027, 2028,2029)				\$1,125,000	Fund Balance						\$1,125,000	
Upgrade of building controls at the Historic Courthouse (2024)				\$1,250,000	Fund Balance						\$1,250,000	
TOTAL COST				\$2,375,000	TOTAL REVENUE						\$2,375,000	
CAPITAL BUDGET SUMMARY												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET	\$1,250,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000					\$2,375,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$1,250,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$2,375,000	

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		Wi-Fi 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- Replace LEC C and D section.					\$724,080	Fund Balance					\$724,080		
2025- Replace LEC remainder of D section.					\$777,579	Fund Balance					\$777,579		
2026- Replace LEC remainder of C, E, and F sections.					\$753,375	Fund Balance					\$753,375		
TOTAL COST					\$2,255,034	TOTAL REVENUE					\$1,501,659		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$724,080	\$777,579	\$753,375		\$0	\$0	\$0	\$0	\$0	\$0	\$2,255,034		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$724,080	\$777,579	\$753,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,255,034		

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		Wi-Fi 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
West Square Carpet replacement at West Square & Human Services Reedsburg-2027					\$70,000	Tax Levy						\$70,000
TOTAL COST					\$70,000	TOTAL REVENUE						\$70,000
CAPITAL BUDGET SUMMARY												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000	
REVENUE BUDGET											\$0	
NET COUNTY COST / YEAR	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000	

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 Building & 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. Chiller replacement for the West Square chillers is going to be needed in 2033 or 2034. An estimated replacement cost is \$650,000 per chiller.											
LOCATION:		Courthouse, West Square, Law Enforcement Center (LEC)											
		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	
								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		Wi-Fi 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 Buildings 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	
West Square Chiller replacement (2033)					\$1,300,000								
TOTAL COST					\$1,695,000		TOTAL REVENUE					\$395,000	
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$190,000	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$1,300,000	\$1,695,000		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$190,000	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$1,300,000	\$1,695,000		

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	
	<input type="checkbox"/> Mandatory in year proposed		Optional - Saves money	<input checked="" type="checkbox"/> X	Maintenance
	<input checked="" type="checkbox"/> X Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		<input checked="" type="checkbox"/> X	Optional - Reduces overall risk	<input checked="" type="checkbox"/> X	Replacement
STRATEGIC ISSUE(S) ADDRESSED (check all that apply):					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services	
<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"/> X	Energy savings / lower carbon footprint	<input type="checkbox"/>	Protect air, water, land	<input type="checkbox"/>	Medical assisted treatment
<input checked="" type="checkbox"/> X	Cooperation	<input type="checkbox"/>	Comprehensive Outdoor Recreation Plan	<input type="checkbox"/>	Comprehensive community services
		<input type="checkbox"/>	Solar initiatives		
Public Works		Justice & Public Safety		Outside Issues	
<input type="checkbox"/>	Highway building	<input type="checkbox"/>	Coroner's office and budget	<input type="checkbox"/>	Affordable/low income housing
<input type="checkbox"/>	Tri-County Airport	<input type="checkbox"/>	Emergency response/preparedness	<input type="checkbox"/>	Workforce development
<input checked="" type="checkbox"/> X	Improve highways / road maintenance	<input checked="" type="checkbox"/> X	Security in buildings and for employees	<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Wi-Fi access/broadband	<input type="checkbox"/>	Diversion/alternatives to incarceration	<input type="checkbox"/>	Communication into/with community
<input type="checkbox"/>	Great Sauk State Trail	<input type="checkbox"/>	Criminal Justice Coord release plans / re-entry	<input type="checkbox"/>	Homelessness
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	
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 (2025)			\$1,500,000	Fund Balance	
Upgrade of building suites, offices, and furniture from design stages to complete remodel of current areas (2027)			\$2,400,000	Fund Balance	
TOTAL COST			\$3,900,000	TOTAL REVENUE	
CAPITAL BUDGET SUMMARY					
	2024	2025	2026	2027	2028
EXPENDITURE BUDGET	\$0	\$1,500,000	\$0	\$2,400,000	\$0
REVENUE BUDGET					
NET COUNTY COST / YEAR	\$0	\$1,500,000	\$0	\$2,400,000	\$0

Sauk County Capital Improvement Project													
PROJECT:		ADA Transition Plan Implementation			DEPARTMENT:		LRE		MANAGER:		Lisa Wilson		
PROJECT DESCRIPTION:		On February 15, 2022, the County adopted by 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-plus years. Given that the budget can not sustain making all of the necessary improvements in any budget year, funding will be requested over a period of time for the improvements outlined in the plan.											
ANALYSIS OF NEED:		As a public entity, we are required to meet the standards of the American 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 prosperities 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 below):								or note an "Other" here:					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	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		Wi-Fi 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 adopted Resolution No. 14-2022 for the ADA Transition Plan on February 15, 2022. Within the 2023 Budget, \$44,350 of General Fund Balance was provided for these improvements. Given that we are still working to implement the improvements from last year, additional funding will not be requested in the 2024 Budget cycle. This will give us time to complete the initial projects identified in the plan.											
DESCRIPTION OF EXPENSE						AMOUNT		REVENUE - LIST EACH FUNDING SOURCE			AMOUNT		
See Section III of the ADA Audit and Transition Plan						\$226,700		General Fund Balance			\$226,700		
TOTAL COST						\$226,700		TOTAL REVENUE			\$226,700		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$0	\$44,350	\$0	\$11,500	\$11,150	\$11,150	\$24,800	\$24,800	\$49,475	\$49,475	\$226,700		
REVENUE BUDGET											\$0		
NET COUNTY COST / YEAR	\$0	\$44,350	\$0	\$11,500	\$11,150	\$11,150	\$24,800	\$24,800	\$49,475	\$49,475	\$226,700		

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 for Sauk County. The implementation of the plan will allow for interested individuals to meet at the property to learn about farming and help											
ANALYSIS OF NEED:		The County Farm is envisioned as an important educational resource 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-profit groups, and other public agencies.											
LOCATION:		Three miles south of the City of Reedsburg with the main entrance located near State Road 154 and County Road CH.											
		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 below):					or note an "Other" here:								
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	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, in-kind contributions by outside agencies, potential renting of facilities/spaces once constructed will all contribute to revenues.											
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	
Renovation of Historic Fire House - 2024					\$25,000		General Fund Balance					\$257,500	
Community Gardens - 2024					\$10,000		Potential Grant Opportunities					\$140,000	
Entrance Signage - 2024					\$5,000		Low Interest Loans						
Construction of Educational Hub Area - 2024 or 2025					\$750,000		County Farm Revenue					\$40,500	
Interpretive History Walk - 2025					\$15,000		Levy						
Additional Pasture Land Expansion - 2026					\$13,000		Federal/State Earmarked Funds - Requested					\$750,000	
Outdoor Classroom Engineering Plans - 2027					\$25,000								
Outdoor Classroom Construction - 2029					\$150,000								
Stream Corridor Restoration - 2030-2032					\$150,000								
Memorial Gardens - 2030					\$25,000								
Expand Community Gardens - 2031					\$5,000								
Interpretive Southern Trail - 2032					\$15,000								
TOTAL COST					\$1,188,000		TOTAL REVENUE					\$1,188,000	
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$40,000	\$765,000	\$13,000	\$25,000		\$150,000	\$175,000	\$5,000	\$15,000		\$1,188,000		
REVENUE BUDGET	\$10,000	\$750,000	\$13,000	\$0		\$75,000	\$75,000	\$5,000	\$7,500		\$935,500		
NET COUNTY COST / YEAR	\$30,000	\$15,000	\$0	\$25,000	\$0	\$75,000	\$100,000	\$0	\$7,500	\$0	\$252,500		

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; park improvements and additional amenities are identified for the park.											
LOCATION:		57995 White Mound Drive, Hillpoint, WI											
		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 below):						or note an "Other" here:							
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	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:		Alternatives are to not expand facilities in the park or continue maintenance operations for the park. However, given the park's increasing popularity in Sauk County, this is not a viable option.											
IMPACT TO OTHER COUNTY DEPTS:		The Highway Department does assist at times for smaller projects/requests.											
ONGOING REVENUES & EXPENSES:		Improvements and maintenance are required 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			
New Park Maintenance and Storage Building (plans and specifications) - 2024				\$85,000		General Fund Balance				\$1,395,500			
Paving - Main loop driveway, circle, and one site - 2024				\$288,000		Potential Grant Opportunities				\$237,500			
New Park Maintenance and Storage Building (construction) - 2025				\$650,000									
Complete Lake Trail w/ Addition of Boardwalk (plans and specifications) - 2026				\$75,000									
Lake Trail w/ Addition of Boardwalk (construction) - 2027				\$475,000									
Replace and upgrade 2nd Foot Bridge - 2028				\$30,000									
All-terrain Wheelchair - 2029				\$15,000									
Additional Rustic Campsites - 2029				\$15,000									
Future land acquisition - TBD													
TOTAL COST				\$1,633,000		TOTAL REVENUE				\$1,633,000			
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$373,000	\$650,000	\$75,000	\$475,000	\$30,000	\$30,000					\$1,633,000		
REVENUE BUDGET				\$237,500							\$237,500		
NET COUNTY COST / YEAR	\$373,000	\$650,000	\$75,000	\$237,500	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$1,395,500		

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 as well as some ARPA Funds. While the funds were unable to pay for the complete vision for the park, a majority of the park amenities were able to be constructed in 2022. However, there were identified items such as a parking lot, bridge replacement, signage, additional shade structures, and community gardens that were proposed for the park. In order to accommodate a community building, which was requested by the community, 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 County Park - 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 below):							or note an "Other" here:					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues		
X	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		Wi-Fi 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:		An alternative would be not to expand the park and/or include the future items that were identified in the master plan.										
IMPACT TO OTHER COUNTY DEPTS:		Not Applicable.										
ONGOING REVENUES & EXPENSES:		The park maintenance is required. Maintenance funding would come from levy dollars within the department's park maintenance and operations line items. With the addition of another park to the system, additional funds may be necessary to accommodate 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 - 2025				\$25,000		General Fund Balance					\$100,000	
Installation of Community Gardens - 2026				\$2,000		Potential Grant Opportunities					\$27,000	
Bridge Replacement over Pond Area - 2027				\$50,000								
Additional Shade Structures over Picnic Areas - 2028				\$50,000								
Future Land Acquisition - Depends on land availability and market value				\$0								
TOTAL COST				\$127,000		TOTAL REVENUE					\$127,000	
CAPITAL BUDGET SUMMARY												
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
EXPENDITURE BUDGET	\$0	\$25,000	\$2,000	\$50,000	\$50,000						\$127,000	
REVENUE BUDGET		\$0	\$2,000	\$0	\$25,000						\$27,000	
NET COUNTY COST / YEAR	\$0	\$25,000	\$0	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$100,000	

Sauk County Capital Improvement Project													
PROJECT:		GSST Expansion			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 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 the 400 Trail in Reedsburg and to cross the WI River into Dane County to connect to the Walking Iron Trail. A consultant has been hired to prepare a corridor plan for the remaining segments of the trail beginning at the Wye to meet the 400 Trail in Reedsburg. The initial planning phases are underway. MSA/Westbrook are under contract to design the bridge crossing at the WI River. While preliminary costs were obtained through the feasibility study for the WI River Bridge; costs to construct additional trail segments towards Reedsburg have been roughly determined.											
LOCATION:		Various locations from the Sauk Prairie State Recreation Area to the City of Reedsburg - trail segment locations to be determined. Crossing of the WI River in Sauk City.											
		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 below):								or note an "Other" here:					
General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues			
X	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		Wi-Fi 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 plan for additional trail or constructing the bridge. Both of these are not options given the goals of the County.											
IMPACT TO OTHER COUNTY DEPTS:		Potential impact to the 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. Funding for the connection to Goette Rd will come from Carryforward Funds for an estimated amount of \$470,000; which is expected to be completed by the end of 2023. The Master Planning process will also continue to be paid out in 2023 from carryforward funds for a total contract amount of \$134,240.											
PREVIOUS ACTIONS:		There is a history of previous actions regarding this project.											
DESCRIPTION OF EXPENSE				AMOUNT		REVENUE - LIST EACH FUNDING SOURCE					AMOUNT		
GSST Corridor Construction from Sauk Prairie State Rec. Area to the 400 Trail - TBD				\$4,800,000		General Fund Balance					\$0		
GSST/Walking Iron WI River Bridge - Plans/Specs/Construction Admin - 2023/2024				\$1,344,525		TAP Grant					\$6,800,000		
GSST/Walking Iron WI River Bridge - Construction - 2024/2025				\$9,000,000		Snowmobile Grant					\$1,000,000		
GSST - Engineering, Change Orders, permits, etc.				\$3,455,475		Congressman Pocan's Earmark - FY23 Omnibus Bill					\$2,000,000		
						ARPA Funds - Sauk County					\$2,000,000		
						Congressman Pocan's Earmark - Submitted for consideration					\$4,800,000		
						Dane County Contribution					\$2,000,000		
TOTAL COST				\$18,600,000		TOTAL REVENUE					\$18,600,000		
CAPITAL BUDGET SUMMARY													
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL		
EXPENDITURE BUDGET	\$12,000,000	\$3,300,000	\$3,300,000	\$0							\$18,600,000		
REVENUE BUDGET	\$12,000,000	\$3,300,000	\$3,300,000	\$0							\$18,600,000		
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.

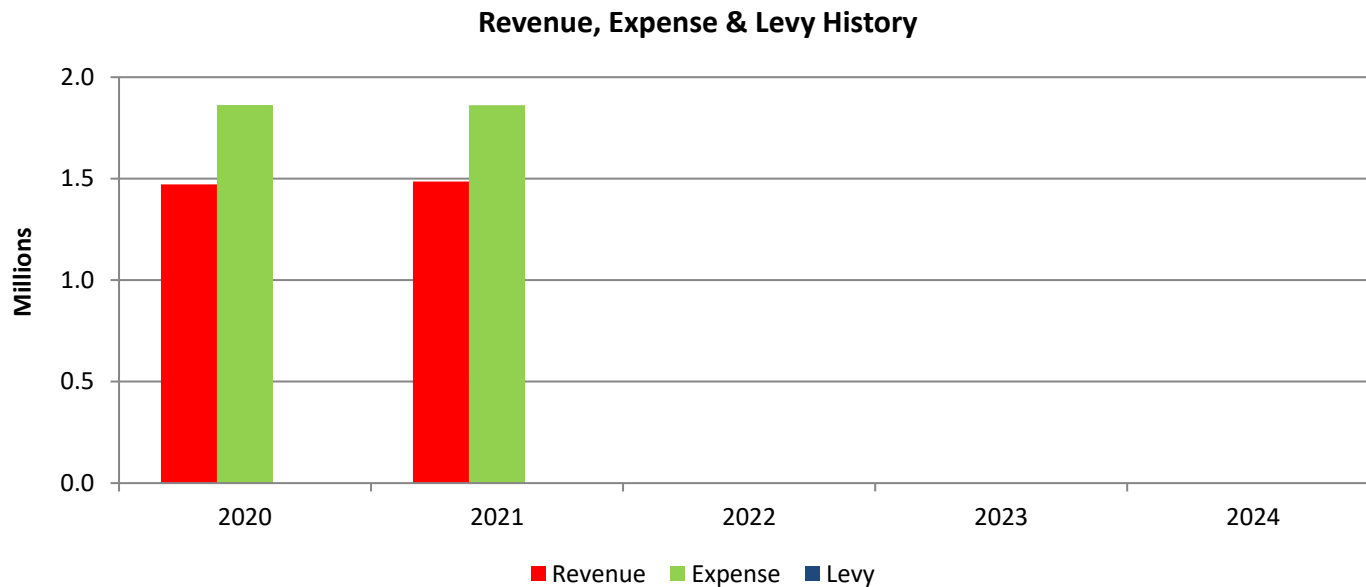
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding 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 2024

- Debt service repayment starting in 2008 for the Health Care Center building project is recorded in the Health Care Center enterprise fund, not these general debt service accounts.
- Debt service was 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.



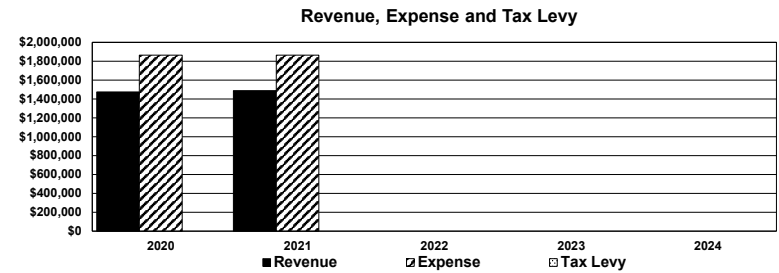
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	11,032	1,133	0	0	0	0	0	0.00%			
Transfer from other Funds	1,460,721	1,484,695	0	0	0	0	0	0.00%	2024 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	391,022	376,266	0	0	0	0	0	0.00%	2025	0	0
									2026	0	0
Total Revenues	1,862,775	1,862,094	0	0	0	0	0	0.00%	2027	0	0
									2028	0	0
<u>Expenses</u>											
Principal Redemption	1,790,000	1,825,000	0	0	0	0	0	0.00%			
Interest Payments	72,775	37,094	0	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	1,862,775	1,862,094	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	767,287	376,266	0	0	0	0					
End of Year Fund Balance	376,266	0	0	0	0	0					

2024 Highlights & Issues on the Horizon

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

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

The Debt Service related to the Law enforcement Center (LEC) is included in this fund was paid in full in 2021.



Fund: DEBT SERVICE Department: GENERAL	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change	
								2024	2023 Amended To 2024
50999 DEBT SERVICE REVENUE									
481180 INTEREST DEBT SERVICE INVESTME	-11,032	-1,133	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,361,089	-1,381,218	0	0	0	0	0	0	0
492200 TRANSFER FROM SPECIAL REVENUE	-99,632	-103,478	0	0	0	0	0	0	0
TOTAL DEBT SERVICE REVENUE	-1,471,754	-1,485,828	0	0	0	0	0	0	0
50999800 DEBT SERVICE FUND									
561000 PRINCIPAL REDEMPTION	1,790,000	1,825,000	0	0	0	0	0	0	0
562000 INTEREST EXPENSE	72,775	37,094	0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUND	1,862,775	1,862,094	0	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-1,471,754	-1,485,828	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,862,775	1,862,094	0	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	391,021	376,266	0	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)				
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	2,070,000	1,064,425	3,134,425	33,480,000
2029-2033	11,335,000	4,337,150	15,672,150	134,075,000
2034-2038	13,185,000	2,486,675	15,671,675	71,970,000
2039-2042	8,960,000	441,331	9,401,331	9,155,000

Health Care Center (Enterprise Fund)

2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0
2029-2033	0	0	0	0
2034-2038	0	0	0	0
2039-2042	0	0	0	0

Total

2024	2,830,000	1,423,000	4,253,000	44,555,000
2025	2,910,000	1,337,275	4,247,275	41,645,000
2026	3,000,000	1,249,075	4,249,075	38,645,000
2027	3,095,000	1,158,175	4,253,175	35,550,000
2028	2,070,000	1,064,425	3,134,425	33,480,000
2029-2033	11,335,000	4,337,150	15,672,150	134,075,000
2034-2038	13,185,000	2,486,675	15,671,675	71,970,000
2039-2042	8,960,000	441,331	9,401,331	9,155,000

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

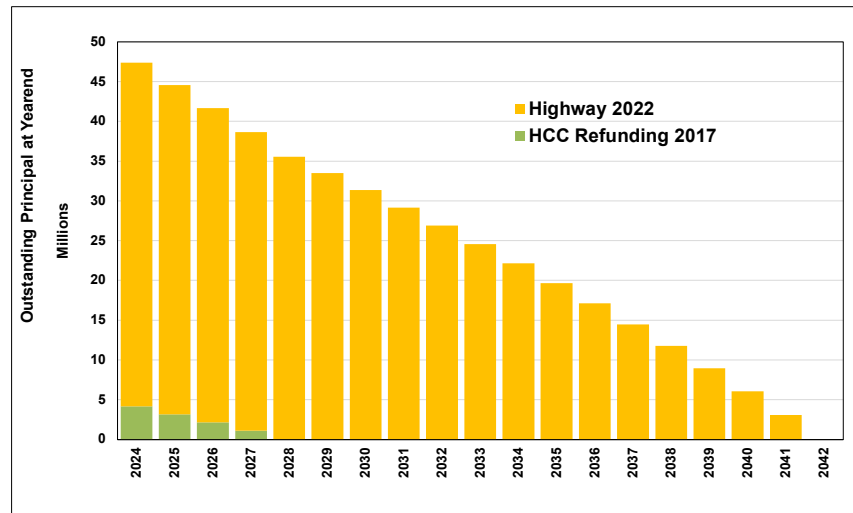
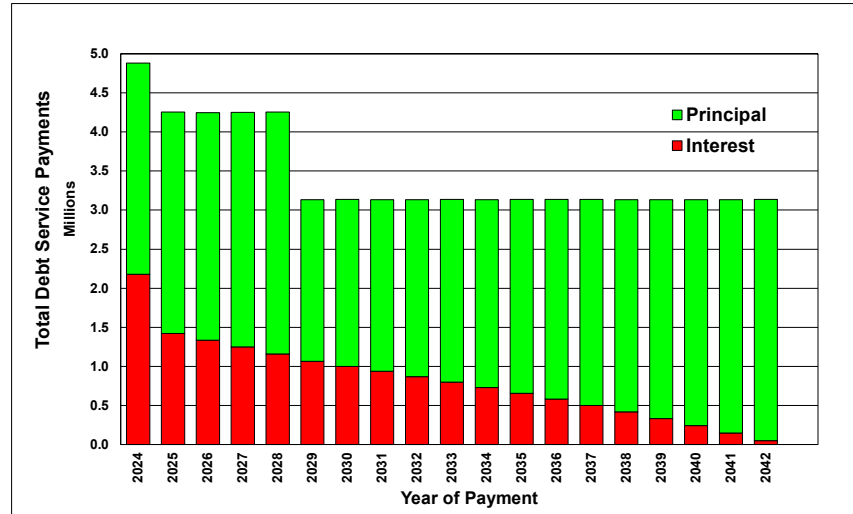
At this time, there are no specific projects planned that would require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

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.

2023 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$11,157,133,500</u>
5% Debt Limitation	100.00%	\$557,856,675
Outstanding General Obligation Debt at 1/1/2024	8.49%	<u>\$47,385,000</u>
Remaining Debt Margin	91.51%	<u>\$510,471,675</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

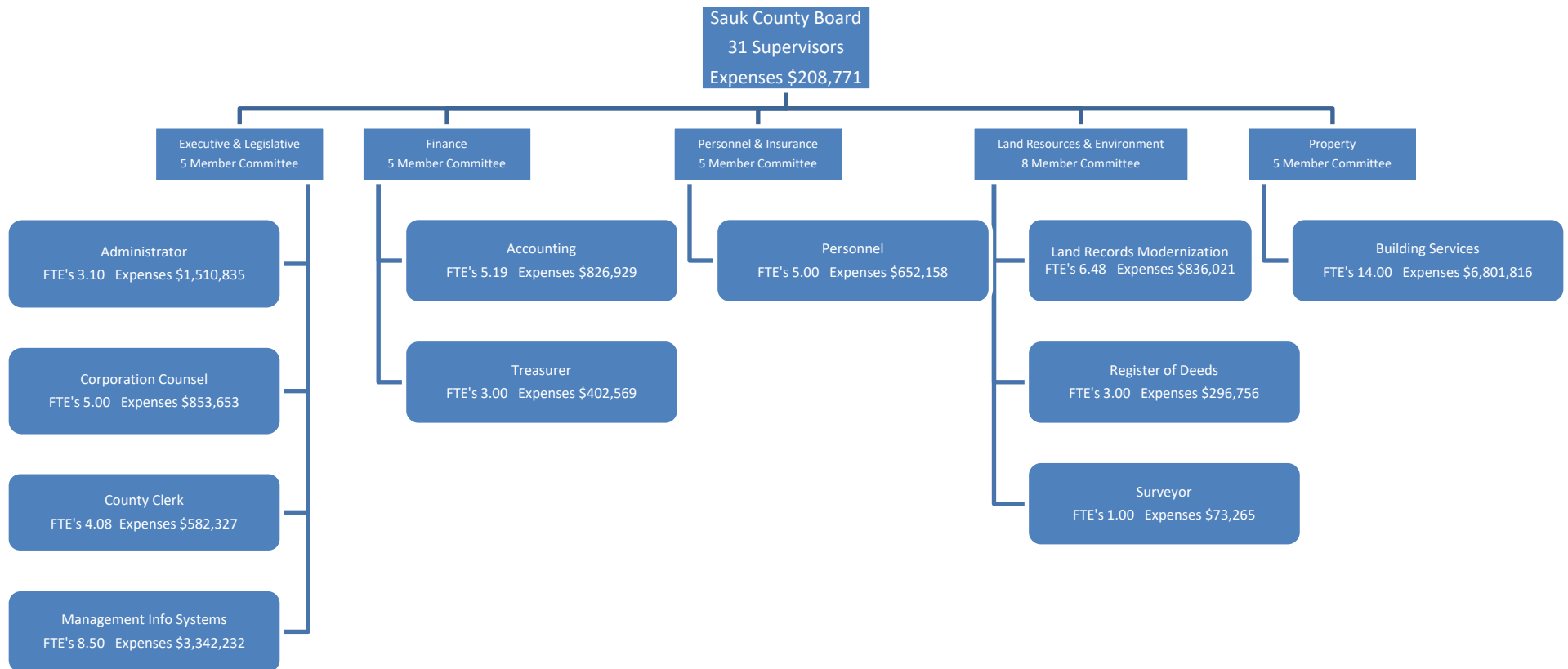
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

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

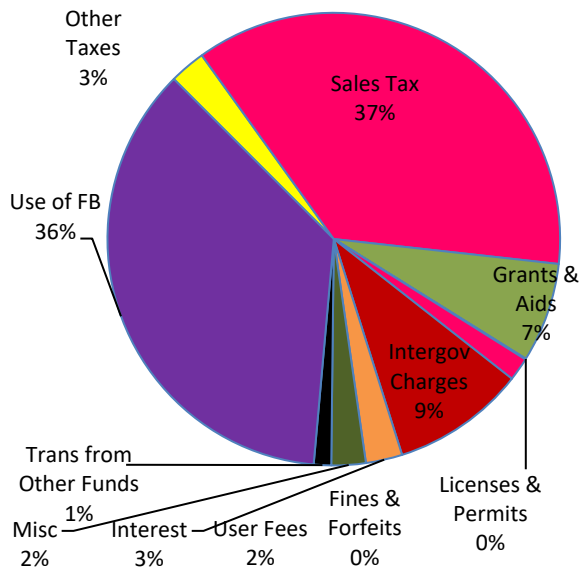


General Government

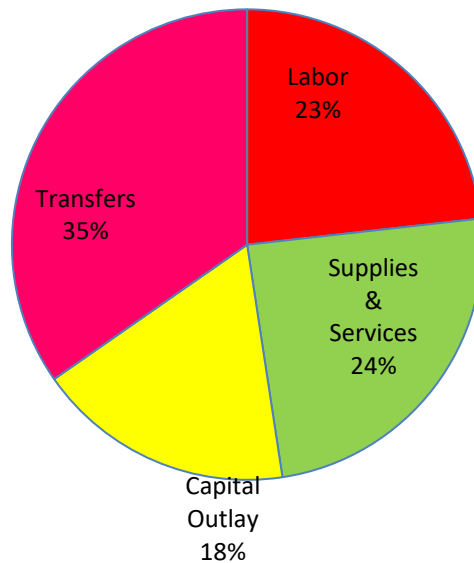
Significant Changes in the General Government Function for 2024

- 2024 sales tax revenue projections are increased by \$455,489 to \$11,055,489. This is a cautious estimate based on continued strong sales tax earnings.
- Transfers to other funds increased by \$5,099,450 to \$9,197,343 due to the 2022 debt for the construction of the new Highway facilities, debt payments begin in 2023 and \$5,000,000 use of General Fund Balance for new Highway Facilities equipment purchases.
- The 2024 budget includes expenditure of \$832,000 of American Rescue Plan Act funds, much of which is for University of Wisconsin Platteville/Baraboo/Sauk County remodel, economic development, and broadband expansion.
- Interest on invested funds is expected to increase by \$517,000 to \$788,000 in the Treasurer's budget due to increasing interest rates. Conversely, interest and penalty collected on delinquent taxes is expected to remain steady at \$492,000.
- Four elections are anticipated in 2024, increasing County Clerk expenditures by \$84,287 and tax levy by \$77,287.
- General Fund balance has been allocated for non- or rarely- recurring capital projects including facility maintenance for roof replacement and parking lot pavement \$338,445; energy efficiency improvements \$1,250,000; and courtroom video arraignment upgrades \$478,000.

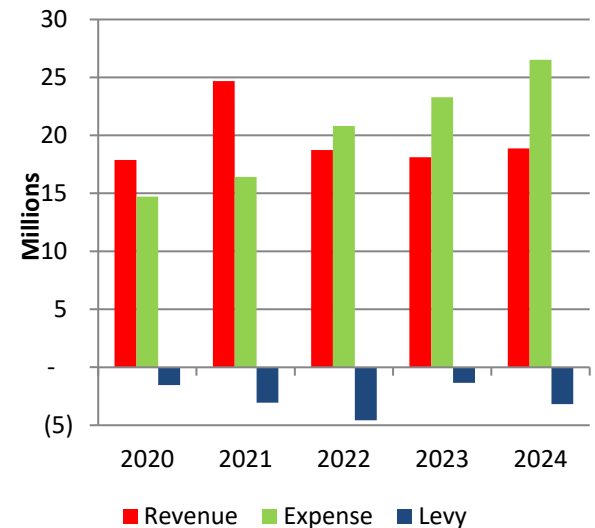
2024 Revenues by Category



2024 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	7/31/2024
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	12/31/2024
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	12/31/2024
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	12/31/2024

Program Evaluation

Program Title	Program Description	Mandates and References	2024 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	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$43,714		
			Operating Expenses	\$10,563		
			TOTAL EXPENSES	\$54,277		
			COUNTY LEVY	\$54,277		
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	\$850	2.20	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$850		
			Wages & Benefits	\$223,920		
			Operating Expenses	\$137,433		
			TOTAL EXPENSES	\$361,353		
			COUNTY LEVY	\$360,503		

Accounting Department

Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	<table><tr><td>User Fees</td><td>\$2,458</td></tr><tr><td>Grants</td><td>\$5,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$7,458</td></tr><tr><td>Wages & Benefits</td><td>\$97,018</td></tr><tr><td>Operating Expenses</td><td>\$24,305</td></tr><tr><td>TOTAL EXPENSES</td><td>\$121,323</td></tr><tr><td>COUNTY LEVY</td><td>\$113,865</td></tr></table>	User Fees	\$2,458	Grants	\$5,000	TOTAL REVENUES	\$7,458	Wages & Benefits	\$97,018	Operating Expenses	\$24,305	TOTAL EXPENSES	\$121,323	COUNTY LEVY	\$113,865	0.80	
User Fees	\$2,458																		
Grants	\$5,000																		
TOTAL REVENUES	\$7,458																		
Wages & Benefits	\$97,018																		
Operating Expenses	\$24,305																		
TOTAL EXPENSES	\$121,323																		
COUNTY LEVY	\$113,865																		
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	<table><tr><td>User Fees</td><td>\$0</td></tr><tr><td>TOTAL REVENUES</td><td>\$0</td></tr><tr><td>Wages & Benefits</td><td>\$100,819</td></tr><tr><td>Operating Expenses</td><td>\$9,037</td></tr><tr><td>TOTAL EXPENSES</td><td>\$109,856</td></tr><tr><td>COUNTY LEVY</td><td>\$109,856</td></tr></table>	User Fees	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$100,819	Operating Expenses	\$9,037	TOTAL EXPENSES	\$109,856	COUNTY LEVY	\$109,856	0.75	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings		
User Fees	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$100,819																		
Operating Expenses	\$9,037																		
TOTAL EXPENSES	\$109,856																		
COUNTY LEVY	\$109,856																		
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	<table><tr><td>User Fees</td><td>\$0</td></tr><tr><td>Use of Carryforward</td><td>\$14,285</td></tr><tr><td>TOTAL REVENUES</td><td>\$14,285</td></tr><tr><td>Wages & Benefits</td><td>\$136,922</td></tr><tr><td>Operating Expenses</td><td>\$79,197</td></tr><tr><td>TOTAL EXPENSES</td><td>\$216,120</td></tr><tr><td>COUNTY LEVY</td><td>\$201,835</td></tr></table>	User Fees	\$0	Use of Carryforward	\$14,285	TOTAL REVENUES	\$14,285	Wages & Benefits	\$136,922	Operating Expenses	\$79,197	TOTAL EXPENSES	\$216,120	COUNTY LEVY	\$201,835	1.15	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
User Fees	\$0																		
Use of Carryforward	\$14,285																		
TOTAL REVENUES	\$14,285																		
Wages & Benefits	\$136,922																		
Operating Expenses	\$79,197																		
TOTAL EXPENSES	\$216,120																		
COUNTY LEVY	\$201,835																		
Totals			<table><tr><td>TOTAL REVENUES</td><td>\$22,593</td></tr><tr><td>TOTAL EXPENSES</td><td>\$862,928</td></tr><tr><td>COUNTY LEVY</td><td>\$840,335</td></tr></table>	TOTAL REVENUES	\$22,593	TOTAL EXPENSES	\$862,928	COUNTY LEVY	\$840,335	5.20									
TOTAL REVENUES	\$22,593																		
TOTAL EXPENSES	\$862,928																		
COUNTY LEVY	\$840,335																		

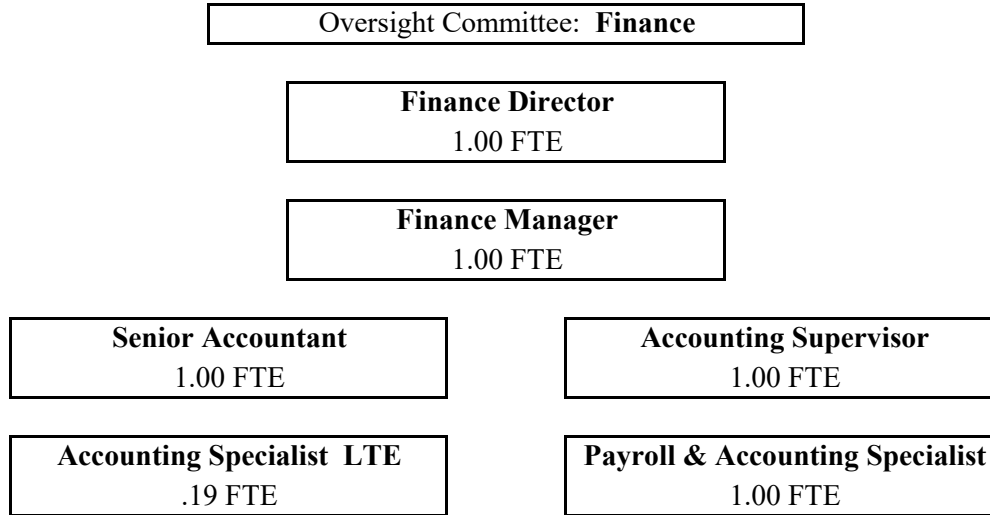
Output Measures - How much are we doing?

Description	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,600 100%	9,061 100%	9,200 100%	9,400 100%
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	192 1%	221 1%	300 1%	300 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,228 99%	16,282 99%	16,800 99%	17,000 99%
W2's issued to employees	819	843	860	855

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

Description	What do the results mean?	2021 Actual	2022 Actual	2023 Estimate	2024 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 2021 budget 86 of 87, or 99%	Yes, for 2022 budget 71 of 75, or 95%	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.	2 Findings for 2020 audit	Zero Findings for 2021 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 2021 financial statements	TBD, for 2022 financial statements	Yes, for 2023 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 2021. Maintain Aa1 rating.	Issued debt in 2022. Maintain Aa1 rating.	Maintain Aa1 rating.	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 2020 audit	0 for 2021 audit	0 for 2022 audit	0 for 2023 audit

Accounting



	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.19
FTE Balance	5.00	5.00	5.00	5.00	5.19

ACCOUNTING

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	650,103	754,087	800,710	773,944	773,944	840,216	66,272	8.56%	None	0	0
Grants & Aids	2,139	0	0	10,000	10,000	5,000	(5,000)	-50.00%			
Intergovernmental	3,128	2,736	2,984	4,039	3,200	3,428	(611)	-15.13%	2024 Total	0	0
Use of Fund Balance	0	30,082	0	178,764	139,404	14,285	(164,479)	-92.01%			
Total Revenues	655,370	786,905	803,694	966,747	926,548	862,929	(103,818)	-10.74%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
Expenses											
Labor	326,363	388,609	394,850	392,157	374,411	446,805	54,648	13.94%			
Labor Benefits	114,717	147,825	139,416	142,279	143,221	155,590	13,311	9.36%			
Supplies & Services	210,966	250,471	265,719	432,311	408,916	260,534	(171,777)	-39.73%			
Addition to Fund Balance	3,324	0	3,709	0	0	0	0	0.00%			
Total Expenses	655,370	786,905	803,694	966,747	926,548	862,929	(103,818)	-10.74%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

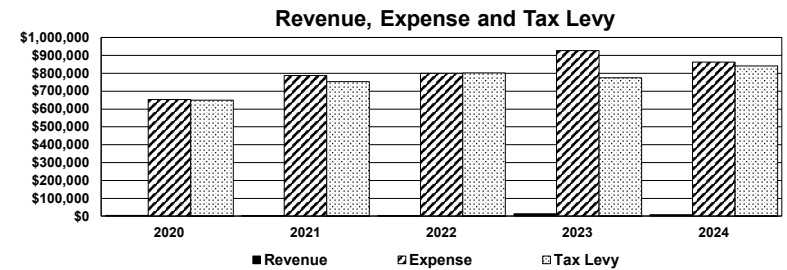
2024 Highlights & Issues on the Horizon

2024 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.

In 2024 budget includes an Accounting Assistant Limited Term Employee (LTE) to assist with Class and Compensation implementation and audit schedules. This position will be funded with carryforward revenues.

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



Fund: GENERAL FUND								\$ Change	
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10007 ACCOUNTING REVENUE									
411100 GENERAL PROPERTY TAXES	-650,103	-754,087	-800,710	-386,972	-773,944	-773,944	-773,944	-840,216	66,272
424296 ROUTES TO RECOVERY COVID	-2,139	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-10,000	-10,000	-10,000	-5,000	-5,000
451100 ADMINISTRATIVE FEES	-1,449	-1,116	-1,026	-417	-850	-850	-1,200	-850	0
474610 CSA CONTRACT	-1,679	-1,620	-1,958	-883	-3,189	-3,189	-2,000	-2,578	-611
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-178,764	0	-14,285	-164,479
TOTAL ACCOUNTING REVENUE	-655,370	-756,823	-803,694	-388,272	-787,983	-966,747	-787,144	-862,929	-103,818
10007150 ACCOUNTING									
511100 SALARIES PERMANENT REGULAR	322,368	387,056	393,558	185,186	388,118	388,118	370,372	443,138	55,020
511200 SALARIES-PERMANENT-OVERTIME	0	356	517	1,074	219	3,219	3,219	2,732	-487
511900 LONGEVITY-FULL TIME	1,080	1,198	775	0	820	820	820	935	115
512100 WAGES-PART TIME	2,915	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	23,530	27,798	28,469	13,227	29,771	29,771	28,000	34,181	4,410
514200 RETIREMENT-COUNTY SHARE	21,776	26,212	25,568	12,237	26,463	26,463	25,000	29,958	3,495
514400 HEALTH INSURANCE COUNTY SHARE	69,079	93,327	84,928	39,970	85,654	85,654	89,830	91,032	5,378
514500 LIFE INSURANCE COUNTY SHARE	96	162	175	71	158	158	158	151	-7
514600 WORKERS COMPENSATION	236	326	276	112	233	233	233	268	35
520900 CONTRACTED SERVICES	71,874	66,666	68,372	22,638	87,960	97,960	90,115	85,160	-12,800
522500 TELEPHONE	137	93	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	548	409	651	516	800	800	800	850	50
531200 OFFICE SUPPLIES AND EXPENSE	2,720	2,444	3,706	1,975	3,750	9,750	3,750	3,750	-6,000
531300 PHOTO COPIES	307	453	327	153	400	400	400	400	0
531500 FORMS AND PRINTING	642	0	958	105	800	800	800	1,000	200
531800 MIS DEPARTMENT CHARGEBACKS	133,463	178,888	189,463	164,530	160,482	316,246	310,171	166,744	-149,502
532200 SUBSCRIPTIONS	260	287	287	0	300	300	300	300	0
532400 MEMBERSHIP DUES	472	670	670	670	680	680	680	680	0
532500 SEMINARS AND REGISTRATIONS	295	408	405	0	750	4,750	750	500	-4,250
532600 ADVERTISING	142	154	218	0	175	175	250	250	75
533200 MILEAGE	107	0	211	52	400	400	400	400	0
533500 MEALS AND LODGING	0	0	453	0	50	50	500	500	450
581900 CAPITAL OUTLAY	0	0	0	2,721	0	0	0	0	0
TOTAL ACCOUNTING	652,046	786,905	799,985	445,235	787,983	966,747	926,548	862,929	-103,818
TOTAL DEPARTMENT REVENUE	-655,370	-756,823	-803,694	-388,272	-787,983	-966,747	-787,144	-862,929	-103,818
TOTAL DEPARTMENT EXPENSE	652,046	786,905	799,985	445,235	787,983	966,747	926,548	862,929	-103,818
-ADDITION TO / USE OF FUND BALANCE	-3,324	30,082	-3,709	56,963	0	0	139,404	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 - Cooperation

Conservation, Development, Recreation, Culture, and Education - Develop Strategic Plan

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

Public Works - Highway building

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

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.	12/31/24 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.	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 Through TIP Strategies 5. Move Great Sauk Trail beyond Badger Army Ammunition Plant grounds	12/31/2024 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	12/31/2024 and beyond

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$10,000	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	\$50,000		
			TOTAL REVENUES	\$60,000		
			Wages & Benefits	\$233,225		
			Operating Expenses	\$69,807		
			TOTAL EXPENSES	\$303,032		
			COUNTY LEVY	\$243,032		

Administrator

Economic Development	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. 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. 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.		Misc. Revenues	\$50,765	1.30	Development of new business, and assistance for existing business. Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures. Promotion of a local agriculture Community connecting local producers to consumers by providing healthy alternatives and education for low-moderate income families.
			Grants	\$323,171		
			Use of Fund Balance	\$729,698		
			TOTAL REVENUES	\$1,103,634		
			Wages & Benefits	\$148,808		
			Operating Expenses	\$1,058,995		
			TOTAL EXPENSES	\$1,207,803		
			COUNTY LEVY	\$104,169		
			TOTAL REVENUES	\$1,163,634		
Totals			TOTAL EXPENSES	\$1,510,835	3.10	
			COUNTY LEVY	\$347,201		

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024 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?	2022 Actual	2023 Estimate	2024 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	\$600,000	\$303,000
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**

Executive Assistant

1.00 FTE

Economic Development Director

1.00 FTE

Social Media Intern

.10 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.20	0.00	0.00	0.00	0.10
FTE Balance	3.00	3.00	3.00	3.00	3.10

ADMINISTRATOR

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	387,061	296,266	322,477	329,476	329,476	347,201	17,725	5.38%	None	0	0
Grants & Aids	16,000	10,000	580,902	545,000	606,635	313,000	(232,000)	-42.57%			
User Fees	0	0	807	0	680	0	0	0.00%	2024 Total	0	0
Intergovernmental	0	0	0	0	0	20,171	20,171	0.00%			
Donations	0	58,235	0	0	0	0	0	0.00%			
Interest	19,935	41,434	23,068	17,649	17,649	17,650	1	0.01%	2025	0	0
Miscellaneous	25,255	326,937	37,760	33,114	33,114	33,115	1	0.00%	2026	0	0
Use of Fund Balance	120,317	0	0	576,304	322,362	779,698	203,394	35.29%	2027	0	0
									2028	0	0
Total Revenues	568,568	732,872	965,014	1,501,543	1,309,916	1,510,835	9,292	0.62%			
Expenses											
Labor	157,565	228,446	223,874	278,743	254,526	300,988	22,245	7.98%			
Labor Benefits	52,445	82,767	71,001	88,334	74,098	81,045	(7,289)	-8.25%			
Supplies & Services	358,558	295,118	549,672	1,134,466	981,292	1,128,802	(5,664)	-0.50%			
Addition to Fund Balance	0	126,541	120,467	0	0	0	0	0.00%			
Total Expenses	568,568	732,872	965,014	1,501,543	1,309,916	1,510,835	9,292	0.62%			
Beginning of Year Fund Balance											
End of Year Fund Balance											
Included in General Fund Total											

2024 Highlights & Issues on the Horizon

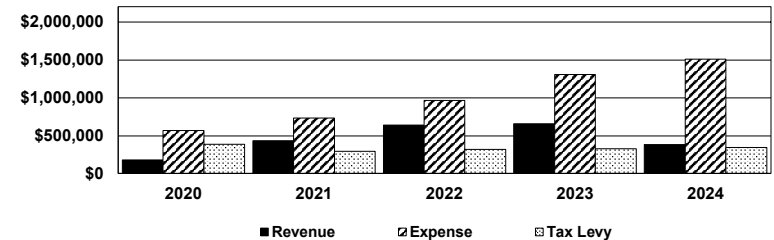
American Rescue Plan Act (ARPA) funds use for continued support of the training center and broadband expansion.

\$	53,000	Training center
\$	250,000	Broadband expansion
\$	303,000	Total ARPA funds use in 2024

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	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10024 ADMINISTRATOR									
411100 GENERAL PROPERTY TAXES	-387,061	-296,266	-322,477	-164,738	-329,476	-329,476	-329,476	-347,201	17,725
422160 HO-CHUNK GAMING GRANT	-16,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	0
424299 AMERICAN RESCUE PLAN ACT	0	0	-520,902	-468,031	-510,000	-535,000	-596,635	-303,000	-232,000
424314 ECONOMIC DEVELOPMENT GRANT	0	0	-50,000	0	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	0	0	-807	-680	0	0	-680	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	0	0	0	0	0	-20,171	20,171
481420 INTEREST ON LOAN PAYMENTS	-19,935	-38,634	-22,668	-8,990	-17,649	-17,649	-17,649	-17,650	1
481430 LATE FEES	0	-2,800	-400	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-25,255	-326,937	-37,760	-16,392	-33,114	-33,114	-33,114	-33,115	1
485080 DONATIONS	0	-58,235	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	-346,098	0	-779,698	433,600
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-230,206	0	0	-230,206
TOTAL ADMINISTRATOR	-448,251	-732,872	-965,014	-668,830	-900,239	-1,501,543	-987,554	-1,510,835	9,292
10024142 ADMINISTRATOR									
511100 SALARIES PERMANENT REGULAR	80,513	160,506	154,178	76,263	172,000	172,000	152,526	180,803	8,803
511900 LONGEVITY-FULL TIME	0	0	0	0	54	54	54	54	0
512100 WAGES-PART TIME	0	0	2,257	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,044	11,773	11,362	5,568	13,160	13,160	11,136	13,836	676
514200 RETIREMENT-COUNTY SHARE	4,921	10,826	9,991	5,166	11,700	11,700	10,332	12,479	779
514400 HEALTH INSURANCE COUNTY SHARE	10,312	32,665	31,275	13,717	35,139	35,139	25,910	25,910	-9,229
514500 LIFE INSURANCE COUNTY SHARE	24	122	121	61	122	122	122	124	2
514600 WORKERS COMPENSATION	59	134	143	46	103	103	92	109	6
520900 CONTRACTED SERVICES	101,944	0	0	0	50,000	50,000	15,000	50,000	0
522500 TELEPHONE	778	596	650	216	550	550	432	550	0
531100 POSTAGE AND BOX RENT	16	8	65	6	30	30	30	30	0
531200 OFFICE SUPPLIES AND EXPENSE	1,255	394	916	628	250	250	1,200	250	0
531800 MIS DEPARTMENT CHARGEBACKS	10,391	7,453	10,176	3,399	3,062	3,062	3,062	3,477	415
532400 MEMBERSHIP DUES	198	0	0	0	1,200	1,200	300	1,200	0
532500 SEMINARS AND REGISTRATIONS	150	175	1,792	330	750	750	750	3,000	2,250
532801 STAFF DEVELOPMENT	1,250	0	858	0	15,000	15,000	0	0	-15,000
533030 COMMUNITY EVENTS	18,751	9,582	9,855	0	10,000	10,563	10,000	10,000	-563
533200 MILEAGE	278	789	4,167	103	1,400	1,400	650	700	-700
533500 MEALS AND LODGING	0	148	162	539	600	600	539	600	0
TOTAL ADMINISTRATOR	236,886	235,172	237,966	106,039	315,120	315,683	232,135	303,122	-12,561
10024684 ECONOMIC DEVELOPMENT									
511100 SALARIES PERMANENT REGULAR	77,052	67,940	67,440	50,970	106,683	106,683	101,940	120,125	13,442
511900 LONGEVITY-FULL TIME	0	0	0	0	6	6	6	6	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ADMINISTRATOR	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10024684 ECONOMIC DEVELOPMENT									
514100 FICA & MEDICARE TAX	5,494	4,851	5,017	3,774	8,163	8,163	7,548	9,190	1,027
514200 RETIREMENT-COUNTY SHARE	5,201	4,537	4,385	3,408	7,255	7,255	6,816	8,289	1,034
514400 HEALTH INSURANCE COUNTY SHARE	19,373	17,039	7,857	5,299	11,471	11,471	10,921	10,921	-550
514500 LIFE INSURANCE COUNTY SHARE	11	20	64	57	115	115	115	115	0
514600 WORKERS COMPENSATION	1,006	800	787	536	1,106	1,106	1,106	72	-1,034
520100 CONSULTANT AND CONTRACTUAL	0	166,899	589	0	0	0	0	13,721	13,721
521313 ECONOMIC DEVELOPMENT	4,693	0	517,748	468,347	445,000	1,045,741	942,734	1,032,698	-13,043
521314 COMMUNITY DEVELOPMENT GRANTS	95,284	108,235	0	0	0	0	0	0	0
522500 TELEPHONE	175	790	388	216	200	200	550	200	0
526100 NON-DEPARTMENT APPROPRIATION	122,744	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	0	0	0	25	25	0	775	750
531200 OFFICE SUPPLIES AND EXPENSE	296	0	262	0	75	75	50	3,075	3,000
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	3,595	3,595	3,595	3,326	-269
532500 SEMINARS AND REGISTRATIONS	145	0	830	0	500	500	400	2,000	1,500
533200 MILEAGE	209	48	1,106	933	600	600	1,800	3,000	2,400
533500 MEALS AND LODGING	0	0	108	1	325	325	200	200	-125
TOTAL ECONOMIC DEVELOPMENT	331,683	371,160	606,581	533,541	585,119	1,185,860	1,077,781	1,207,713	21,853
TOTAL DEPARTMENT REVENUE	-448,251	-732,872	-965,014	-668,830	-900,239	-1,501,543	-987,554	-1,510,835	9,292
TOTAL DEPARTMENT EXPENSE	568,569	606,331	844,548	639,580	900,239	1,501,543	1,309,916	1,510,835	9,292
-ADDITION TO / USE OF FUND BALANCE	120,318	-126,541	-120,466	-29,251	0	0	322,362	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.	12/31/2024
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.	12/31/2024
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2024
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.	12/31/2024
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.	12/31/2024
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.	12/31/2024
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.	12/31/2025

Program Evaluation

Program Title	Program Description	Mandates and References	2024 Budget		FTE's	Key Outcome Indicator(s)
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$60,520	0.55	
			TOTAL REVENUES	\$60,520		
			Wages & Benefits	\$41,771		
			Operating Expenses	\$18,749		
			TOTAL EXPENSES	\$60,520		
			COUNTY LEVY	\$0		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	\$798,277	0.45	
			TOTAL EXPENSES	\$798,277		
			COUNTY LEVY	\$798,277		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$132,500	10.80	Work orders and Maintenance cost per square foot
			Grants	\$0		
			TOTAL REVENUES	\$132,500		
			Wages & Benefits	\$950,499		
			Operating Expenses	\$570,693		
			TOTAL EXPENSES	\$1,521,192		
COUNTY LEVY	\$1,388,692					
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	\$1,000	2.20	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Grants	\$0		
			Rent	\$561,275		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$562,275		
			Wages & Benefits	\$243,341		
			Operating Expenses	\$224,197		
			TOTAL EXPENSES	\$467,538		
			COUNTY LEVY	(\$94,737)		

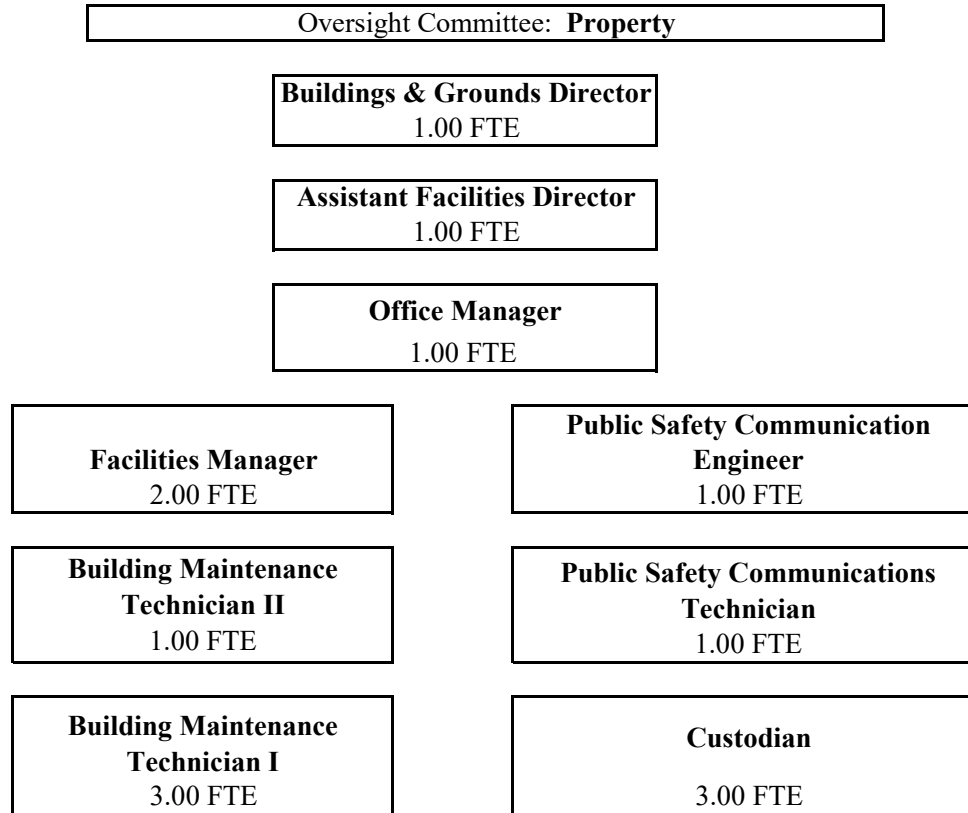
Building Services

Outlay	Elevator Upgrades (Annex Elevator - Court holding)	\$176,580	Grants	\$124,000	14.00	
	Tuck pointing / Caulking of Facilities	\$46,959	Use of Fund Balance	\$2,001,348		
	Facility Renovations & Security	\$665,019	Use of Carryforward	\$1,718,940		
	Courtroom Video Arraignment Upgrade	\$59,832	TOTAL REVENUES	\$3,844,288		
	Implement Energy Cost Saving Measures	\$1,250,000	Wages & Benefits	\$0		
	Tower Site Alarm Monitoring	\$120,000	Operating Expenses	\$3,954,288		
	Tower Lighting Upgrade	\$124,000	TOTAL EXPENSES	\$3,954,288		
	Communications Upgrade	\$545,897	COUNTY LEVY	\$110,000		
	Dispatch Center Radio Console Replacement	\$240,000				
	West Square (WS) Parking lot replacement	\$160,000				
	Replace roofs on WS, Courthouse and Human Services	\$724,080				
	Carpet Replacement Law Enforcement Center (LEC) and Courthouse	\$113,900				
	LEC Kitchen Equipment Replacement	\$38,040				
	WS/LEC Chiller Rebuild	\$190,000				
	LEC Water Heater Replacement	\$135,000				
Totals			TOTAL REVENUES	\$4,599,583	14.00	
			TOTAL EXPENSES	\$6,801,816		
			COUNTY LEVY	\$2,202,233		

Output Measures - How much are we doing?				
Description	2022 Actual	2023 Estimate	2024 Budget	
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2076 Work Orders	2152 Work Orders	2400 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?	2022 Actual	2022 Estimate	2024 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



	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.50	3.00	0.00	0.00	1.50
FTE Balance	9.50	12.50	12.50	12.50	14.00

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,026,312	1,728,497	1,615,793	1,827,292	1,827,292	2,202,233	374,941	20.52%	Courtroom Sound & Video Upgrade	59,832	0
Grants & Aids	253,862	57,534	766,398	715,000	700,000	124,000	(591,000)	-82.66%	Implement Energy Cost Saving	1,250,000	0
User Fees	4,058	3,894	5,643	3,000	3,000	3,000	0	0.00%	Elevator Upgrades	176,580	0
Intergovernmental	48,912	62,008	64,102	56,045	56,045	61,520	5,475	9.77%	Leased Facility Design Work	30,000	0
Interest	0	0	86,405	0	0	0	0	0.00%	Tuckpointing & Caulking	46,959	30,000
Rent	734,432	843,655	733,820	671,600	669,700	690,275	18,675	2.78%	Replace Roofs	178,445	0
Miscellaneous	83,875	971	1,313	500	500	500	0	0.00%	Re-Gasket, Check Bearings on Chillers	95,000	0
Use of Fund Balance	0	622,843	1,187,426	5,871,438	1,235,693	3,720,288	(2,151,150)	-36.64%	West Square Parking Lot pavement	160,000	0
									Carpet Replacement	50,000	0
									Tower Site Remote Monitoring Equipment	120,000	0
									Tower Site Lighting Upgrade	124,000	0
Total Revenues	3,151,451	3,319,402	4,460,900	9,144,875	4,492,230	6,801,816	(2,343,059)	-25.62%	Communications Upgrades	545,897	50,000
									Dispatch Center - Radio Console	240,000	30,000
<u>Expenses</u>									LEC Roof Replacement	545,635	0
Labor	577,455	697,921	723,361	744,418	751,783	928,718	184,300	24.76%	LEC Carpet Replacement	63,900	0
Labor Benefits	209,970	253,188	269,675	284,035	303,004	360,476	76,441	26.91%	LEC Kitchen Equipment	38,040	0
Supplies & Services	1,384,312	1,250,784	1,311,941	1,499,149	1,460,443	1,558,334	59,185	3.95%	LEC Water Heater Replacement	135,000	0
Capital Outlay	731,833	1,117,509	2,155,923	6,617,273	1,977,000	3,954,288	(2,662,985)	-40.24%	LEC Chiller Rebuild	95,000	0
Addition to Fund Balance	247,881	0	0	0	0	0	0	0.00%			
									2024 Total	3,954,288	110,000
Total Expenses	3,151,451	3,319,402	4,460,900	9,144,875	4,492,230	6,801,816	(2,343,059)	-25.62%			
Beginning of Year Fund Balance					Included in General Fund Total				2025	2,117,124	392,124
End of Year Fund Balance									2026	960,000	435,000
									2027	3,010,000	110,000
									2028	660,000	85,000

2024 Highlights & Issues on the Horizon

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

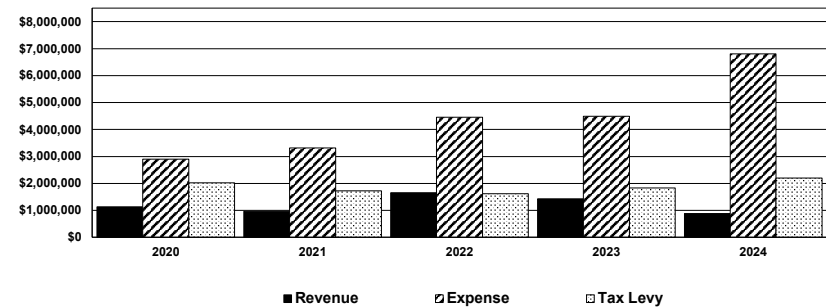
2024 budgeted capital outlay projects equal \$3.3 million, a decrease of \$626,000 from 2023. American Rescue Plan Act (ARPA) funding for 2024 is \$124,000.

The cost of utilities is increasing by nearly \$89,000 from previous years. Work on energy savings measures to reduce / maintain utility costs.

The cost of adding 1.5 FTE staff will increase labor expense nearly \$153,000.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: BUILDING SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10017 BUILDING SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-2,026,312	-1,728,497	-1,615,793	-913,646	-1,827,292	-1,827,292	-1,827,292	-2,202,233	374,941
424296 ROUTES TO RECOVERY COVID	-253,862	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	-57,534	-766,398	-593,381	-650,000	-715,000	-700,000	-124,000	-591,000
472490 LOCAL GOVT/AGENCY PAYMENTS	-684	-284	-409	-1,416	-500	-500	-500	-1,000	500
474010 DEPARTMENTAL CHRGS-POSTAGE	-48,228	-61,724	-63,693	-22,766	-55,545	-55,545	-55,545	-60,520	4,975
474012 DEPARTMENTAL CHRGS-OTHER	0	0	0	-71	0	0	0	0	0
481100 INTEREST ON LEASE INVESTMENTS	0	0	-86,405	0	0	0	0	0	0
482100 RENT OF COUNTY BUILDINGS	-170,605	-124,167	-126,288	-59,084	-127,000	-127,000	-125,100	-129,000	2,000
482470 RENT/LEASE - TOWER SPACE	-350,639	-470,324	-344,578	-236,295	-319,600	-319,600	-319,600	-329,525	9,925
482480 RENT/LEASE - FIBER OPTICS	-213,189	-249,164	-262,954	-111,895	-225,000	-225,000	-225,000	-231,750	6,750
483700 VENDING MACHINE SALES	-4,058	-3,894	-5,643	-2,069	-3,000	-3,000	-3,000	-3,000	0
484160 MISCELLANEOUS REVENUES	-2,749	-971	-1,313	-105	-500	-500	-500	-500	0
484176 SOLAR UNDERPERFORMANCE REBATE	-1,724	0	0	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	-79,402	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-594,500	-594,500	0	-2,001,348	1,406,848
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-4,632,897	-5,276,567	0	-1,718,940	-3,557,627
493400 CONTINUING APPROP SUNSHINE FND	0	0	0	0	0	-371	0	0	-371
TOTAL BUILDING SERVICES REVENUE	-3,151,451	-2,696,560	-3,273,473	-1,940,728	-8,435,834	-9,144,875	-3,256,537	-6,801,816	-2,343,059
10017110 BLDG SRVCS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	116,678	131,782	180,752	94,986	204,775	204,775	206,820	255,152	50,377
511900 LONGEVITY-FULL TIME	260	260	310	0	380	380	380	320	-60
514100 FICA & MEDICARE TAX	8,345	9,445	13,139	6,968	15,694	15,694	15,851	19,544	3,850
514200 RETIREMENT-COUNTY SHARE	7,936	9,005	11,874	6,510	13,950	13,950	14,090	17,628	3,678
514400 HEALTH INSURANCE COUNTY SHARE	17,937	18,874	30,526	19,481	39,044	39,044	43,210	62,243	23,199
514500 LIFE INSURANCE COUNTY SHARE	19	27	36	18	38	38	38	31	-7
514600 WORKERS COMPENSATION	1,744	2,195	2,817	1,197	2,564	2,564	2,590	2,989	425
522500 TELEPHONE	4,335	4,402	5,537	1,807	4,500	4,500	5,000	5,000	500
525010 RENOVATION/REFURBISHMENT	5,505	11,000	23,000	0	20,000	113,794	20,000	40,000	-73,794
525011 BUILDING SECURITY	7,792	4,543	7,746	993	5,000	5,000	5,000	5,000	0
531100 POSTAGE AND BOX RENT	55	101	126	69	360	360	350	350	-10
531200 OFFICE SUPPLIES AND EXPENSE	208	246	345	58	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	5,860	3,712	6,490	1,129	3,747	3,747	3,747	8,758	5,011
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	279	327	147	143	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	2,267	2,934	6,256	1,469	3,000	3,000	3,000	3,000	0
533200 MILEAGE	0	607	0	0	200	200	200	200	0
533500 MEALS AND LODGING	0	0	0	0	200	200	200	200	0
581900 CAPITAL OUTLAY	296,053	719,541	1,034,631	785,228	4,538,295	5,235,465	1,205,000	2,046,816	-3,188,649

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget			2024
					Budget				2024
TOTAL BLDG SRVCS ADMINISTRATION	475,272	919,001	1,323,733	920,056	4,854,447	5,645,411	1,528,176	2,469,931	-3,175,480
10017162 HS SERV/RDBGS/6TH STR									
511100 SALARIES PERMANENT REGULAR	0	0	47,230	22,804	48,631	48,631	49,099	56,067	7,436
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	1,041	1,041	1,051	1,160	119
511900 LONGEVITY-FULL TIME	0	0	220	0	240	240	240	240	0
514100 FICA & MEDICARE TAX	0	0	3,532	1,696	3,818	3,818	3,855	4,396	578
514200 RETIREMENT-COUNTY SHARE	0	0	3,087	1,551	3,394	3,394	3,427	3,965	571
514400 HEALTH INSURANCE COUNTY SHARE	0	0	7,678	3,767	7,567	7,567	8,374	8,042	475
514500 LIFE INSURANCE COUNTY SHARE	0	0	24	12	24	24	24	25	1
514600 WORKERS COMPENSATION	0	0	733	285	624	624	630	672	48
520900 CONTRACTED SERVICES	28,325	10,016	12,308	5,721	17,000	17,000	16,000	16,000	-1,000
522900 UTILITIES	23,308	22,509	26,140	8,811	25,000	25,000	25,000	27,500	2,500
523000 TRADE SERVICES	0	0	0	0	1,000	1,000	1,000	1,000	0
531400 SMALL EQUIPMENT	200	0	0	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	-327	580	796	-22	1,154	1,154	1,154	798	-356
533100 VEHICLE EXPENSES	184	1,248	1,339	991	2,500	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	6,789	3,652	15,964	5,860	6,000	6,000	8,500	7,000	1,000
551000 INSURANCE	1,555	1,582	1,629	1,707	1,755	1,755	1,755	1,800	45
TOTAL HS SERV/RDBGS/6TH STR	60,035	39,586	120,681	53,184	119,998	119,998	122,859	131,415	11,417
10017163 HS-SHELTERED WORKSHOP									
523000 TRADE SERVICES	3,552	0	430	1,231	3,000	3,000	2,800	2,800	-200
534000 OPERATING/MEETING SUPPLIES	473	0	0	358	500	500	500	500	0
551000 INSURANCE	3,219	3,305	3,403	3,527	3,750	3,750	3,750	3,800	50
TOTAL HS-SHELTERED WORKSHOP	7,244	3,305	3,833	5,116	7,250	7,250	7,050	7,100	-150
10017180 POSTAGE METERING									
511100 SALARIES PERMANENT REGULAR	25,466	34,014	35,997	13,377	27,859	27,859	28,136	31,347	3,488
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	622	622	628	673	51
511900 LONGEVITY-FULL TIME	360	209	220	0	231	231	231	242	11
514100 FICA & MEDICARE TAX	1,915	2,529	2,687	990	2,196	2,196	2,218	2,468	272
514200 RETIREMENT-COUNTY SHARE	1,743	2,308	2,356	910	1,952	1,952	1,972	2,226	274
514400 HEALTH INSURANCE COUNTY SHARE	3,842	5,063	5,809	2,077	4,162	4,162	4,606	4,423	261
514500 LIFE INSURANCE COUNTY SHARE	6	15	20	7	14	14	14	15	1
514600 WORKERS COMPENSATION	383	563	560	167	359	359	362	377	18
520900 CONTRACTED SERVICES	9,439	13,855	10,977	4,711	10,200	10,200	10,200	11,000	800
524800 MAINTENANCE AGREEMENT	0	0	0	0	1,500	1,500	1,500	1,650	150
531100 POSTAGE AND BOX RENT	1,390	2,890	1,580	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	566	580	710	0	1,198	1,198	1,198	849	-349

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				Amended To
									2024
10017180 POSTAGE METERING									
534000 OPERATING/MEETING SUPPLIES	3,744	1,844	3,447	598	3,250	3,250	3,250	3,250	0
581900 CAPITAL OUTLAY	0	0	0	14,628	14,500	14,500	14,500	0	-14,500
TOTAL POSTAGE METERING	48,856	63,870	64,363	37,464	70,043	70,043	70,815	60,520	-9,523
10017182 GENERAL COUNTY BUILDINGS									
511100 SALARIES PERMANENT REGULAR	226,386	316,294	285,614	127,629	279,575	279,575	282,356	327,999	48,424
511200 SALARIES-PERMANENT-OVERTIME	87	740	1,991	364	4,641	4,641	4,687	5,307	666
511900 LONGEVITY-FULL TIME	360	571	620	0	669	669	0	718	49
512100 WAGES-PART TIME	4,582	0	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	30	0	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	0	0	0	0	0	0	669	0	0
514100 FICA & MEDICARE TAX	16,505	22,870	20,787	9,182	21,794	21,794	22,010	25,553	3,759
514200 RETIREMENT-COUNTY SHARE	15,212	21,428	18,705	8,709	19,372	19,372	19,564	23,048	3,676
514400 HEALTH INSURANCE COUNTY SHARE	67,267	84,908	86,844	38,654	89,058	89,058	98,562	89,987	929
514500 LIFE INSURANCE COUNTY SHARE	62	100	90	43	100	100	100	103	3
514600 WORKERS COMPENSATION	3,429	5,222	4,453	1,601	3,561	3,561	3,596	3,908	347
519100 UNIFORM ALLOWANCE	0	0	150	75	0	0	0	0	0
520900 CONTRACTED SERVICES	202,992	71,041	94,928	34,807	100,000	100,000	100,000	100,000	0
522900 UTILITIES	199,116	256,598	268,514	119,657	253,000	253,000	253,000	278,260	25,260
523000 TRADE SERVICES	3,000	1,220	2,400	640	4,500	4,500	4,000	4,000	-500
525100 VENDING MACHINES	4,317	5,539	4,903	4,120	6,000	6,371	6,000	6,000	-371
531100 POSTAGE AND BOX RENT	51	53	65	0	100	100	100	100	0
531400 SMALL EQUIPMENT	596	3,713	3,378	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	5,975	1,773	3,023	1,291	6,177	6,177	6,177	6,673	496
533100 VEHICLE EXPENSES	558	583	918	398	2,250	2,250	2,250	2,250	0
534000 OPERATING/MEETING SUPPLIES	161,669	73,906	76,992	49,353	92,500	92,500	117,500	119,000	26,500
551000 INSURANCE	29,136	29,257	32,661	33,579	34,700	34,700	34,700	35,025	325
TOTAL GENERAL COUNTY BUILDINGS	941,327	895,815	907,037	430,102	919,997	920,368	957,271	1,029,931	109,563
10017184 COMMUNICATIONS SYSTEM									
511100 SALARIES PERMANENT REGULAR	91,013	92,640	95,822	47,189	98,961	98,961	99,940	164,422	65,461
511900 LONGEVITY-FULL TIME	340	360	380	0	400	400	400	420	20
514100 FICA & MEDICARE TAX	6,863	6,983	7,223	3,541	7,601	7,601	7,676	12,610	5,009
514200 RETIREMENT-COUNTY SHARE	6,093	6,321	6,305	3,232	6,757	6,757	6,823	11,374	4,617
514400 HEALTH INSURANCE COUNTY SHARE	6,946	7,235	7,678	3,776	7,567	7,567	8,374	28,789	21,222
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	7	7
514600 WORKERS COMPENSATION	1,363	1,540	1,497	594	1,242	1,242	1,254	1,929	687
520900 CONTRACTED SERVICES	20,681	33,749	23,046	6,807	32,000	32,000	32,000	32,000	0
522500 TELEPHONE	4,114	3,521	3,300	1,650	4,400	4,400	3,600	3,600	-800
522900 UTILITIES	57,189	57,765	64,192	35,304	93,800	93,800	89,800	94,950	1,150

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				Amended To
									2024
10017184 COMMUNICATIONS SYSTEM									
523000 TRADE SERVICES	909	1,898	792	284	5,000	5,000	5,000	5,000	0
524800 MAINTENANCE AGREEMENT	22,657	22,657	23,790	26,169	25,000	25,000	26,169	27,500	2,500
531100 POSTAGE AND BOX RENT	200	109	745	226	1,500	1,500	1,500	1,500	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	250	250	250	250	0
531400 SMALL EQUIPMENT	19,076	30,116	13,419	1,666	32,000	32,000	32,000	32,000	0
531800 MIS DEPARTMENT CHARGEBACKS	2,264	1,649	1,289	-160	2,076	2,076	2,076	9,652	7,576
532800 TRAINING AND INSERVICE	0	0	0	0	1,000	1,000	1,000	1,000	0
533100 VEHICLE EXPENSES	5,551	9,520	11,581	5,107	10,000	10,000	10,000	11,000	1,000
551000 INSURANCE	2,366	2,574	2,650	2,747	5,537	5,537	5,537	5,745	208
581900 CAPITAL OUTLAY	86,883	338,104	705,572	164,482	835,897	900,897	282,500	1,029,897	129,000
TOTAL COMMUNICATIONS SYSTEM	334,509	616,740	969,281	302,613	1,170,988	1,235,988	615,899	1,473,645	237,657
10017265 WEST BARABOO GARAGE									
522900 UTILITIES	3,211	3,732	4,600	2,001	5,200	5,200	5,000	5,000	-200
534000 OPERATING/MEETING SUPPLIES	611	720	97	0	1,800	1,800	1,800	1,800	0
551000 INSURANCE	0	0	0	0	495	495	495	510	15
TOTAL WEST BARABOO GARAGE	3,821	4,452	4,697	2,001	7,495	7,495	7,295	7,310	-185
10017270 LAW ENFORCEMENT CENTER									
511100 SALARIES PERMANENT REGULAR	111,034	119,902	73,433	36,164	75,794	75,794	76,547	84,052	8,258
511200 SALARIES-PERMANENT-OVERTIME	140	316	43	43	0	0	0	0	0
511900 LONGEVITY-FULL TIME	719	759	579	0	599	599	599	599	0
514100 FICA & MEDICARE TAX	8,226	8,869	5,378	2,628	5,844	5,844	5,902	6,476	632
514200 RETIREMENT-COUNTY SHARE	7,548	8,165	4,818	2,462	5,195	5,195	5,246	5,841	646
514400 HEALTH INSURANCE COUNTY SHARE	24,866	27,447	19,810	9,750	19,522	19,522	21,605	20,748	1,226
514500 LIFE INSURANCE COUNTY SHARE	64	89	67	34	67	67	67	69	2
514600 WORKERS COMPENSATION	1,659	1,990	1,144	453	955	955	964	990	35
519100 UNIFORM ALLOWANCE	0	75	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	114,258	74,910	66,584	36,115	72,000	72,000	72,000	73,500	1,500
522900 UTILITIES	281,885	347,676	353,145	158,517	325,000	325,000	380,000	385,000	60,000
522901 UTILITIES-SOLAR	43,907	45,689	44,726	17,708	47,400	47,400	43,400	48,850	1,450
523000 TRADE SERVICES	0	0	0	0	8,000	8,000	8,000	5,000	-3,000
531400 SMALL EQUIPMENT	329	299	62	0	1,800	1,800	1,800	1,800	0
531800 MIS DEPARTMENT CHARGEBACKS	-324	1,451	1,945	616	1,235	1,235	1,235	2,214	979
533100 VEHICLE EXPENSES	6,254	980	3,925	3,437	2,500	2,500	6,500	3,000	500
534000 OPERATING/MEETING SUPPLIES	53,274	47,559	40,833	17,434	70,000	70,000	48,000	70,000	0
551000 INSURANCE	29,415	30,052	30,917	32,190	33,000	33,000	33,000	33,250	250
581900 CAPITAL OUTLAY	348,896	59,864	415,720	0	613,705	466,411	475,000	877,575	411,164

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: BUILDING SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
TOTAL LAW ENFORCEMENT CENTER	1,032,149	776,090	1,063,129	317,550	1,282,616	1,135,322	1,179,865	1,618,964	483,642
10017411 ANIMAL SHELTER									
523000 TRADE SERVICES	0	154	3,745	354	2,500	2,500	2,500	2,500	0
551000 INSURANCE	357	391	402	417	500	500	500	500	0
TOTAL ANIMAL SHELTER	357	544	4,147	771	3,000	3,000	3,000	3,000	0
TOTAL DEPARTMENT REVENUE	-3,151,451	-2,696,560	-3,273,473	-1,940,728	-8,435,834	-9,144,875	-3,256,537	-6,801,816	-2,343,059
TOTAL DEPARTMENT EXPENSE	2,903,570	3,319,403	4,460,900	2,068,856	8,435,834	9,144,875	4,492,230	6,801,816	-2,343,059
-ADDITION TO / USE OF FUND BALANCE	-247,882	622,843	1,187,426	128,128	0	0	1,235,693	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 strategic plan; Great Sauk State Trail completion; air, water and land resource protection in a timely manner	12/31/2024
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	12/31/2024
Support Administration and Personnel with legal services for Human Resources issues	Timely services on Human Resources issues.	Provide legal analysis and opinions on the Human Resources related issues	12/31/2024
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)	12/31/2024

Corporation Counsel

Program Evaluation

Program Title	Program Description	Mandates and References	2024 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	\$229,713		
			Operating Expenses	\$38,475		
			TOTAL EXPENSES	\$268,188		
			COUNTY LEVY	\$268,188		
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	\$149,990	2.43	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			TOTAL REVENUES	\$149,990		
			Wages & Benefits	\$258,638		
			Operating Expenses	\$187,000		
			TOTAL EXPENSES	\$445,638		
			COUNTY LEVY	\$295,648		
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	\$139,818	1.00	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	\$139,818		
			Wages & Benefits	\$139,218		
			Operating Expenses	\$600		
			TOTAL EXPENSES	\$139,818		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$289,808	5.00	
			TOTAL EXPENSES	\$853,644		
			COUNTY LEVY	\$563,836		

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024 Budget
Legal Inquiries, Opinions and other Legal Document Reviews	Numerous	1000	650
Enforcement/Litigation Reviews/Conferences/Actions	105	100	150
Guardianship/Protective Placement Reviews/Actions	136	130	125
Civil Commitment Actions	139	100	125
TPR/CHIPS Reviews/Actions	205	125	150
Paternity Child Support	529	650	650

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

Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies. Review claims, resolutions/contracts/policies/rules for legal compliance.	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
(Child Support Enforcement)

1.00 FTE

Assistant Corporation Counsel
(Termination of Parental Rights)

Contracted

Assistant Corporation Counsel
(General Civil Law)

1.00 FTE

Office Manager

1.00 FTE

Paralegal

1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.50	-1.50	0.50	0.00	-1.00
FTE Balance	7.00	5.50	6.00	6.00	5.00

CORPORATION COUNSEL

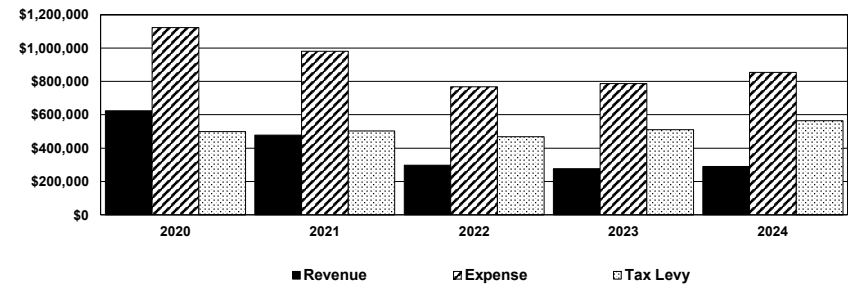
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<u>Revenues</u>											
Tax Levy	499,370	503,016	468,071	510,785	510,785	563,835	53,050	10.39%	None	0	0
Grants & Aids	10,129	0	0	0	0	0	0	0.00%			
Intergovernmental	279,518	241,860	210,839	248,581	256,546	289,818	41,237	16.59%	2024 Total	0	0
Use of Fund Balance	333,530	235,849	87,913	0	19,599	0	0	0.00%			
Total Revenues	1,122,547	980,725	766,823	759,366	786,930	853,653	94,287	12.42%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
<u>Expenses</u>											
Labor	311,766	359,902	459,231	519,553	430,094	479,120	(40,433)	-7.78%			
Labor Benefits	121,071	123,957	135,814	180,693	148,166	148,448	(32,245)	-17.85%			
Supplies & Services	689,710	496,866	171,778	59,120	208,670	226,085	166,965	282.42%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	1,122,547	980,725	766,823	759,366	786,930	853,653	94,287	12.42%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

The department is staffed with 3 full time staff attorneys with no amounts set for recruitment.

The department will continue to use outside counsel for Child In Need of Protection and/or Services (CHIPs) and Termination of Parental Rights (TPR) attorney position.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: CORPORATION COUNSEL	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To 2024	2023
10015 CORPORATION COUNSEL REVENUE									
411100 GENERAL PROPERTY TAXES	-499,370	-503,016	-468,071	-255,392	-510,785	-510,785	-510,785	-563,835	53,050
424296 ROUTES TO RECOVERY COVID	-10,129	0	0	0	0	0	0	0	0
474600 HUMAN SERVICES REVENUE	-151,938	-109,322	-102,948	-64,407	-122,035	-122,035	-130,000	-150,000	27,965
474620 CSA SUPPORT ENFORCEMENT	-127,580	-132,539	-107,891	-33,282	-126,546	-126,546	-126,546	-139,818	13,272
TOTAL CORPORATION COUNSEL REVENUE	-789,017	-744,876	-678,910	-353,081	-759,366	-759,366	-767,331	-853,653	94,287
10015132 CORPORATION COUNSEL									
511100 SALARIES PERMANENT REGULAR	213,416	207,441	324,918	161,146	336,590	336,590	336,590	341,889	5,299
511900 LONGEVITY-FULL TIME	896	500	540	0	580	580	580	554	-26
514100 FICA & MEDICARE TAX	15,457	15,059	23,687	11,754	25,794	25,794	25,794	26,197	403
514200 RETIREMENT-COUNTY SHARE	13,554	14,025	21,174	10,958	22,928	22,928	22,928	23,629	701
514400 HEALTH INSURANCE COUNTY SHARE	55,072	43,448	62,230	27,032	66,132	66,132	66,132	46,167	-19,965
514500 LIFE INSURANCE COUNTY SHARE	191	70	88	46	89	89	89	102	13
514600 WORKERS COMPENSATION	155	174	227	97	202	202	202	205	3
514800 UNEMPLOYMENT	4,926	0	-2,720	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	813	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	376,015	107,452	25,898	9,688	25,000	25,000	35,000	25,000	0
521200 LEGAL SERVICES	690	1,850	318	1,950	2,500	2,500	4,000	4,000	1,500
521400 COURT REPORTER AND TRANSCRIBER	284	223	633	120	1,000	1,000	500	500	-500
522500 TELEPHONE	866	487	1,185	287	1,600	1,600	600	600	-1,000
529900 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	10,000	10,000
531100 POSTAGE AND BOX RENT	2,596	2,636	3,718	1,255	2,500	2,500	2,500	2,500	0
531200 OFFICE SUPPLIES AND EXPENSE	2,146	2,104	3,237	996	3,000	3,000	2,500	2,500	-500
531800 MIS DEPARTMENT CHARGEBACKS	11,462	13,922	17,112	5,606	17,670	17,670	17,670	24,185	6,515
532200 SUBSCRIPTIONS	1,606	1,715	1,937	656	2,000	2,000	1,500	1,500	-500
532400 MEMBERSHIP DUES	0	783	1,000	1,068	1,200	1,200	1,200	1,200	0
532500 SEMINARS AND REGISTRATIONS	0	175	146	0	750	750	500	500	-250
533200 MILEAGE	351	0	191	0	500	500	200	500	0
533500 MEALS AND LODGING	0	298	222	196	750	750	500	500	-250
TOTAL CORPORATION COUNSEL	699,683	413,174	485,739	232,856	510,785	510,785	518,985	512,228	1,443
10015442 TERMS OF PARENTAL RIGHTS									
511100 SALARIES PERMANENT REGULAR	1,460	52,226	46,426	0	89,459	89,459	0	33,258	-56,201
511900 LONGEVITY-FULL TIME	0	0	0	0	0	0	0	66	66
514100 FICA & MEDICARE TAX	106	3,875	3,489	0	6,844	6,844	0	2,549	-4,295
514200 RETIREMENT-COUNTY SHARE	51	3,521	2,916	0	6,083	6,083	0	2,299	-3,784
514400 HEALTH INSURANCE COUNTY SHARE	0	10,933	4,133	0	19,522	19,522	0	11,412	-8,110
514500 LIFE INSURANCE COUNTY SHARE	28	7	16	-6	24	24	0	3	-21
514600 WORKERS COMPENSATION	1	44	32	0	54	54	0	20	-34

Fund: GENERAL FUND									\$ Change
Department: CORPORATION COUNSEL	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10015442 TERMS OF PARENTAL RIGHTS									
520900 CONTRACTED SERVICES	293,455	364,374	115,556	64,062	0	0	140,000	150,000	150,000
521200 LEGAL SERVICES	0	0	162	0	0	0	0	0	0
521400 COURT REPORTER AND TRANSCRIBER	182	34	465	930	0	0	2,000	2,000	2,000
533200 MILEAGE	0	0	0	0	50	50	0	0	-50
TOTAL TERMS OF PARENTAL RIGHTS	295,284	435,013	173,194	64,985	122,036	122,036	142,000	201,607	79,571
10015451 CORP COUNSEL-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	95,454	99,176	87,152	45,317	92,804	92,804	92,804	103,213	10,409
511900 LONGEVITY-FULL TIME	540	560	195	0	120	120	120	140	20
514100 FICA & MEDICARE TAX	7,060	7,326	6,525	3,365	7,109	7,109	7,109	7,907	798
514200 RETIREMENT-COUNTY SHARE	6,480	6,727	3,325	3,082	6,319	6,319	6,319	7,131	812
514400 HEALTH INSURANCE COUNTY SHARE	17,920	18,665	10,626	9,741	19,522	19,522	19,522	20,748	1,226
514500 LIFE INSURANCE COUNTY SHARE	0	0	6	8	15	15	15	17	2
514600 WORKERS COMPENSATION	70	84	61	27	56	56	56	62	6
533200 MILEAGE	48	0	0	0	100	100	0	100	0
533500 MEALS AND LODGING	9	0	0	0	500	500	0	500	0
TOTAL CORP COUNSEL-CHILD SUPPORT	127,580	132,539	107,891	61,540	126,545	126,545	125,945	139,818	13,273
TOTAL DEPARTMENT REVENUE	-789,017	-744,876	-678,910	-353,081	-759,366	-759,366	-767,331	-853,653	94,287
TOTAL DEPARTMENT EXPENSE	1,122,547	980,725	766,823	359,381	759,366	759,366	786,930	853,653	94,287
-ADDITION TO / USE OF FUND BALANCE	333,530	235,849	87,913	6,300	0	0	19,599	0	

	2020	2021	2022	2023	2023	2024	\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Amended	Estimated	Budget	from 2023	from 2023		Expense	Tax Levy
				Budget	Year End		Amended to	Amended to	Outlay	Amount	Impact
					Actual as of		2024 Budget	2024 Budget			
					August 2023						
COUNTY BOARD											
<u>Revenues</u>											
Tax Levy	189,583	213,948	205,171	194,463	194,463	208,771	14,308	7.36%	None	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	189,583	213,948	205,171	194,463	194,463	208,771	14,308	7.36%	2024 Total	0	0
<u>Expenses</u>											
Labor	103,705	111,385	95,760	119,400	119,400	120,711	1,311	1.10%	2025	0	0
Labor Benefits	8,146	8,868	7,478	9,353	9,353	9,460	107	1.14%	2026	0	0
Supplies & Services	74,719	59,368	48,779	65,710	65,151	78,600	12,890	19.62%	2027	0	0
Capital Outlay	0	0	0	0	0	0	0	0.00%	2028	0	0
Addition to Fund Balance	3,013	34,327	53,154	0	559	0	0	0.00%			
Total Expenses	189,583	213,948	205,171	194,463	194,463	208,771	14,308	7.36%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

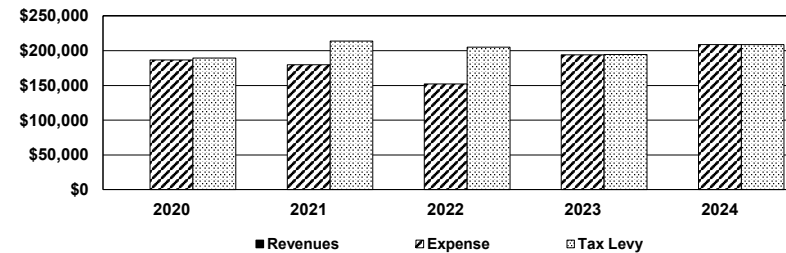
County Board members will continue to utilize technology for accessing meeting documentation. This increases availability of information to all Board members regardless of Committee membership, saves printing and mailing costs, and expedites access to documentation.

The per diem for County Board meetings stayed at \$90 and for committee meetings \$75 for 2024.

The Wisconsin Counties Association (WCA) conference is budgeted to be in Madison in 2024. This budget assumes more County Board members will attend when it's close to home and lodging costs will be reduced.

Budget includes \$10,000 for county supervisors' attendance to the Annual National Association of Counties (NACO).

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: COUNTY BOARD	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2023 2024 Amended To	
10001 COUNTY BOARD REVENUE									
411100 GENERAL PROPERTY TAXES	-189,583	-213,948	-205,171	-97,232	-194,463	-194,463	-194,463	-208,771	14,308
TOTAL COUNTY BOARD REVENUE	-189,583	-213,948	-205,171	-97,232	-194,463	-194,463	-194,463	-208,771	14,308
10001111 COUNTY BOARD CHAIRMAN									
511100 SALARIES PERMANENT REGULAR	8,550	7,800	7,800	3,900	7,800	7,800	7,800	7,800	0
514100 FICA & MEDICARE TAX	1,169	1,215	1,120	550	1,494	1,494	1,494	1,493	-1
514600 WORKERS COMPENSATION	11	13	10	4	12	12	12	12	0
515100 PER DIEM / COUNTY BOARD	1,260	1,170	1,170	540	1,350	1,350	1,350	1,260	-90
515800 PER DIEM COMMITTEE	4,890	5,940	4,575	2,191	8,475	8,475	8,475	8,475	0
522500 TELEPHONE	923	1,006	919	418	1,002	1,002	1,002	1,002	0
531100 POSTAGE AND BOX RENT	97	2	8	0	50	50	20	50	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	64	0	100	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	39,147	19,952	11,251	4,265	21,806	21,806	21,806	20,806	-1,000
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532500 SEMINARS AND REGISTRATIONS	150	175	0	150	400	400	400	400	0
533200 MILEAGE	1,340	1,945	2,017	1,239	2,500	2,500	2,500	2,500	0
533500 MEALS AND LODGING	-115	0	0	328	300	300	400	300	0
TOTAL COUNTY BOARD CHAIRMAN	57,422	39,217	28,933	13,585	45,389	45,389	45,459	44,298	-1,091
10001112 COMMITTEE & COMMISSIONS									
514100 FICA & MEDICARE TAX	6,900	7,557	6,289	3,029	7,786	7,786	7,786	7,893	107
514600 WORKERS COMPENSATION	65	83	58	24	61	61	61	62	1
515100 PER DIEM / COUNTY BOARD	32,700	33,450	29,865	12,600	39,825	39,825	39,825	37,170	-2,655
515800 PER DIEM COMMITTEE	56,305	63,026	52,350	27,006	61,950	61,950	61,950	66,006	4,056
531100 POSTAGE AND BOX RENT	1,595	1,009	625	208	1,600	1,600	500	1,000	-600
531200 OFFICE SUPPLIES AND EXPENSE	569	832	407	153	1,000	1,000	750	1,000	0
532100 PUBLICATION OF LEGAL NOTICES	0	0	0	221	0	0	221	250	250
532400 MEMBERSHIP DUES	9,952	9,952	11,192	8,712	9,952	9,952	9,952	9,952	0
532700 BOARD PROCEEDINGS	2,834	1,750	3,036	697	2,800	2,800	2,800	3,000	200
532800 TRAINING AND INSERVICE	115	1,225	3,295	3,030	3,000	3,000	3,500	3,750	750
533200 MILEAGE	17,873	17,880	15,944	9,307	21,000	21,000	21,000	24,440	3,440
533500 MEALS AND LODGING	241	3,640	23	0	100	100	100	9,950	9,850
TOTAL COMMITTEE & COMMISSIONS	129,148	140,405	123,083	64,987	149,074	149,074	148,445	164,473	15,399
TOTAL DEPARTMENT REVENUE	-189,583	-213,948	-205,171	-97,232	-194,463	-194,463	-194,463	-208,771	14,308
TOTAL DEPARTMENT EXPENSE	186,570	179,621	152,016	78,571	194,463	194,463	193,904	208,771	14,308
-ADDITION TO / USE OF FUND BALANCE	-3,013	-34,327	-53,155	-18,660	0	0	-559	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.	12/31/2024
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2024

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2024 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	\$9,500	0.74	Marriage License Corrections
			Use of Carryforward	\$17,741		
			TOTAL REVENUES	\$27,241		
			Wages & Benefits	\$71,550		
			Operating Expenses	\$15,284		
			TOTAL EXPENSES	\$86,834		
			COUNTY LEVY	\$59,593		
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	0.87	Resolutions/Ordinances
			Use of Carryforward			
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$85,852		
			Operating Expenses	\$15,284		
			TOTAL EXPENSES	\$101,136		
			COUNTY LEVY	\$101,136		
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	\$89,669	2.04	Election Correspondence & Law Updates
			Use of Fund Balance			
			TOTAL REVENUES	\$89,669		
			Wages & Benefits	\$202,570		
			Operating Expenses	\$151,715		
			TOTAL EXPENSES	\$354,285		
			COUNTY LEVY	\$264,616		
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	\$26,750	0.43	Passport Corrections
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$26,750		
			Wages & Benefits	\$39,072		
			Operating Expenses	\$1,000		
			TOTAL EXPENSES	\$40,072		
			COUNTY LEVY	\$13,322		
Totals			TOTAL REVENUES	\$143,660	4.08	
			TOTAL EXPENSES	\$582,327		
			COUNTY LEVY	\$438,667		

County Clerk

Output Measures - How much are we doing?					
Description		2022 Estimate	2023 Estimate	2024 Budget	
Marriage Licenses Issued		300	300	300	
Passport Applications		800	600	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	22	
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		
February 20, 2024 Spring Primary Election				13% Voter Turnout	
April 2, 2024 Spring Election				25% Voter Turnout	
August 13, 2024 Partisan Primary Election				22% Voter Turnout	
August 6, 2024 General Election				60% Voter Turnout	
Key Outcome Indicators / Selected Results - How well are we doing?					
Description		What do the results mean?	2022 Estimate	2023 Estimate	2024 Budget
Resolutions/Ordinances Routing System & Database	Contract	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.	2022 Elections = 10 mistakes	2023 Elections = 10 mistakes	2024 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

Deputy County Clerk
1.08

Deputy County Clerk
1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.33	-0.25
FTE Balance	4.00	4.00	4.00	4.33	4.08

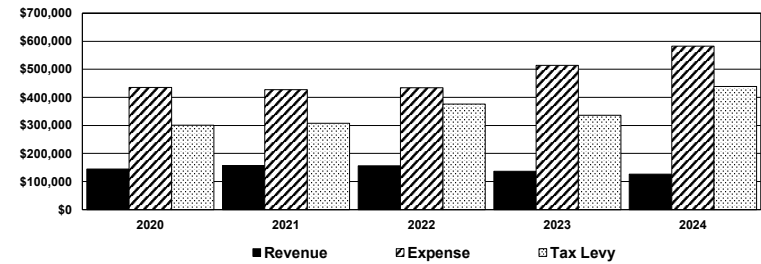
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	300,514	307,771	375,610	336,600	336,600	438,667	102,067	30.32%	None	0	0
Grants & Aids	10,000	21,220	0	0	0	0	0	0.00%		0	0
Licenses & Permits	14,220	15,395	18,455	9,500	9,500	9,500	0	0.00%		0	0
User Fees	21,137	33,377	42,947	24,025	35,125	26,775	2,750	11.45%	2024 Total		
Intergovernmental	98,738	86,952	94,738	87,628	91,990	89,669	2,041	2.33%			
Use of Fund Balance	0	0	0	66,157	40,500	17,716	(48,441)	-73.22%			
Total Revenues	444,609	464,715	531,750	523,910	513,715	582,327	58,417	11.15%	2025	0	0
									2026	0	0
									2027	0	0
									2028	460,000	0
<u>Expenses</u>											
Labor	200,527	216,475	226,335	256,616	256,466	275,361	18,745	7.30%			
Labor Benefits	85,883	104,777	110,271	121,873	121,873	123,686	1,813	1.49%			
Supplies & Services	148,899	106,712	98,194	145,421	135,376	183,280	37,859	26.03%			
Capital Outlay	0	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	9,300	36,751	96,950	0	0	0	0	0.00%			
Total Expenses	444,609	464,715	531,750	523,910	513,715	582,327	58,417	11.15%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

2024 will be a 4-year election cycle and this will increase expenses as well as revenues and levy.

A staff member will be retiring in 2024. This will increase the budget expenses for 2024.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND									\$ Change
Department: COUNTY CLERK	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10010 COUNTY CLERK REVENUE									
411100 GENERAL PROPERTY TAXES	-300,514	-307,771	-375,610	-168,300	-336,600	-336,600	-336,600	-438,667	102,067
424319 ELECTION INCENTIVE GRANT	-10,000	-21,220	0	0	0	0	0	0	0
442200 MARRIAGE LICENSE FEE CTY	-14,220	-15,395	-18,455	-6,390	-9,500	-9,500	-9,500	-9,500	0
451230 PASSPORT FEES-COUNTY	-21,061	-33,162	-42,919	-29,961	-24,000	-24,000	-35,000	-26,750	2,750
451650 COPIER/POSTAGE/MISC	-76	-215	-28	-125	-25	-25	-125	-25	0
472490 LOCAL GOVT/AGENCY PMTS SVRS	-61,809	-59,517	-66,629	-66,629	-66,628	-66,628	-66,628	-61,669	-4,959
473400 ELECTION PROCESSING FEES	-36,929	-27,435	-28,109	-24,363	-21,000	-21,000	-25,362	-28,000	7,000
493010 FUND BALANCE APPLIED	0	0	0	0	-28,157	-66,157	0	-17,716	-48,441
TOTAL COUNTY CLERK REVENUE	-444,609	-464,715	-531,751	-295,769	-485,910	-523,910	-473,215	-582,327	58,417
10010140 COUNTY CLERK									
511100 SALARIES PERMANENT REGULAR	99,686	172,807	155,218	54,687	123,304	123,304	123,304	132,253	8,949
511200 SALARIES-PERMANENT-OVERTIME	0	11	324	89	2,778	2,778	2,778	2,547	-231
511900 LONGEVITY-FULL TIME	579	320	350	0	370	370	370	183	-187
512100 WAGES-PART TIME	0	106	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,157	12,193	10,868	3,857	9,674	9,674	9,674	10,327	653
514200 RETIREMENT-COUNTY SHARE	6,762	11,681	10,139	3,724	8,599	8,599	8,599	8,703	104
514400 HEALTH INSURANCE COUNTY SHARE	27,928	61,857	57,492	19,481	42,297	42,297	42,297	42,360	63
514500 LIFE INSURANCE COUNTY SHARE	31	54	117	7	42	42	42	22	-20
514600 WORKERS COMPENSATION	72	145	109	33	76	76	76	82	6
520900 CONTRACTED SERVICES	0	3,835	6,919	7,821	9,500	9,500	9,500	9,500	0
522500 TELEPHONE	261	304	1,676	865	2,400	2,400	2,400	2,400	0
531100 POSTAGE AND BOX RENT	2,031	3,455	3,960	2,354	4,000	4,000	4,000	4,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,680	2,196	3,877	462	3,000	3,000	3,000	3,000	0
531300 PHOTO COPIES	307	453	327	153	400	400	400	400	0
531800 MIS DEPARTMENT CHARGEBACKS	6,805	6,629	4,726	2,615	9,696	9,696	9,696	9,400	-296
532100 PUBLICATION OF LEGAL NOTICES	63	193	43	22	250	250	250	250	0
532200 SUBSCRIPTIONS	1,374	651	793	150	745	745	800	800	55
532400 MEMBERSHIP DUES	125	125	125	125	200	200	200	200	0
532500 SEMINARS AND REGISTRATIONS	75	0	80	305	600	600	600	600	0
532700 BOARD PROCEEDINGS	0	18	46	0	0	0	0	0	0
533200 MILEAGE	248	49	122	17	700	700	700	700	0
533500 MEALS AND LODGING	0	0	0	0	300	300	300	300	0
552100 OFFICIALS BONDS	13	12	12	0	15	15	15	15	0
TOTAL COUNTY CLERK	156,196	277,094	257,324	96,768	218,946	218,946	219,001	228,042	9,096
10010141 ELECTIONS									
511100 SALARIES PERMANENT REGULAR	97,292	42,600	67,040	54,688	123,304	123,304	123,304	129,831	6,527
511200 SALARIES-PERMANENT-OVERTIME	2,213	11	2,454	89	5,890	5,890	5,890	9,164	3,274

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: COUNTY CLERK	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024
				Actual	Adopted	Budget		2023
					Budget			Amended To
								2024
10010141 ELECTIONS								
511900 LONGEVITY-FULL TIME	0	320	350	0	370	370	370	183
512100 WAGES-PART TIME	56	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,164	3,087	4,984	3,892	9,958	9,958	9,958	10,739
514200 RETIREMENT-COUNTY SHARE	6,717	2,898	4,477	3,724	8,810	8,810	8,810	8,992
514400 HEALTH INSURANCE COUNTY SHARE	29,950	12,805	22,021	19,481	42,297	42,297	42,297	42,360
514500 LIFE INSURANCE COUNTY SHARE	30	20	14	7	42	42	42	22
514600 WORKERS COMPENSATION	73	36	49	33	78	78	78	79
515300 BOARD OF CANVASSERS	700	300	600	450	600	600	450	1,200
524800 MAINTENANCE AGREEMENT	8,545	8,545	0	8,972	8,600	8,600	9,000	9,000
526700 PROGRAMMING COSTS	34,095	25,180	25,194	18,406	30,000	68,000	58,000	50,000
530600 BALLOTS CHARGES	63,941	22,262	37,729	18,916	25,000	25,000	21,500	70,000
531100 POSTAGE AND BOX RENT	2,664	1,824	4,856	1,415	2,500	2,500	2,500	5,000
531200 OFFICE SUPPLIES AND EXPENSE	7,351	1,296	1,799	415	2,500	2,500	2,500	3,000
531500 FORMS AND PRINTING	8,649	4,711	479	1,554	3,000	3,000	6,000	6,000
531800 MIS DEPARTMENT CHARGEBACKS	0	21,220	0	0	0	0	0	0
532100 PUBLICATION OF LEGAL NOTICES	8,784	3,723	5,310	3,036	3,800	3,800	3,800	8,500
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	100	100	100	100
533200 MILEAGE	849	30	119	53	100	100	100	100
533500 MEALS AND LODGING	40	0	0	0	15	15	15	15
TOTAL ELECTIONS	279,113	150,870	177,476	135,132	266,964	304,964	294,714	354,285
TOTAL DEPARTMENT REVENUE	-444,609	-464,715	-531,751	-295,769	-485,910	-523,910	-473,215	-582,327
TOTAL DEPARTMENT EXPENSE	435,309	427,964	434,800	231,900	485,910	523,910	513,715	582,327
-ADDITION TO / USE OF FUND BALANCE	-9,300	-36,752	-96,951	-63,869	0	0	40,500	0

General Non-Departmental

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

Fund	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		2023 Amended to 2024
General Fund 10									
General Non-Departmental 999									
10999 GENERAL REVENUES									
411100 General Property Taxes	6,782,829	7,586,340	9,022,806	2,839,981	5,679,962	5,679,962	5,679,962	7,928,148	2,248,186
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	(143)	(121)	(147)	(85)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.									
412200 County Sales Tax Revenues	(8,890,889)	(11,636,263)	(12,558,823)	(3,785,352)	(10,600,000)	(10,600,000)	(11,000,000)	(11,055,489)	(455,489)
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	(780,329)	(780,865)	(794,674)	0	(771,752)	(771,752)	(783,513)	(801,232)	(29,480)
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)	(95,861)	0	(95,744)	(95,744)	(102,621)	(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	(215,541)	(165,062)	(215,541)	(215,541)	(215,540)	(215,540)	(215,541)	(215,541)	(1)
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	(23,241)	(11,659)	(11,659)	(11,659)	(11,659)	(18,258)	(6,599)
Adjustments for exempted from personal property tax related to TID districts (new in 2022).									
424120 Indirect Cost Reimbursement	(181,206)	(231,515)	(151,309)	(96,052)	(192,102)	(192,102)	(192,102)	(236,030)	(43,928)
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	(400,000)	(456,750)	(56,750)	(400,000)	56,750
Federal funds to assist with COVID-19 recovery.									

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.

		2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Fund	General Fund 10	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		2023
Department	General Non-Departmental 999				Actual	Adopted	Budget			Amended to
						Budget				2024
424635 Arts & Humanities Grants		(7,750)	(7,750)	(9,090)	(8,000)	(8,000)	(8,000)	(8,000)	(7,100)	900
Advocate for and expand arts, humanities and historic resources in the County.										
481100 Interest on Invest-Opioid Settlement Funds		0	0	0	(13,371)	0	0	(17,000)	0	0
Interest earned from opioid settlement-restricted use.										
483600 Sale of County Owned Property		(5,581)	(30,065)	0	0	(7,000)	(7,000)	(7,000)	(7,000)	0
Proceeds from sale of surplus property.										
484110 Miscellaneous Revenues		(6,748)	(12,725)	(990)	(261)	(2,000)	(2,000)	(2,000)	(2,000)	0
Miscellaneous revenues.										
484190 Opioid Settlement Funds		0	0	(579,285)	0	0	0	(123,642)	0	0
Proceeds from opioid settlement-restricted use.										
492200 Transfer from Special Revenue Funds		(982,076)	(1,055,379)	(125,809)	(115,977)	(5,000)	(5,000)	(813,784)	(150,000)	(145,000)
Transfer of Human Services excess fund balance and interfund investment income.										
492600 Transfer from Enterprise Funds		(15,305)	(2,225)	(54,943)	(82,145)	(15,000)	(15,000)	(100,000)	(75,000)	(60,000)
Transfer of interfund investment income.										
492700 Transfer from Highway Fund		(47,136)	(3,649)	(78,688)	(179,840)	(6,000)	(6,000)	(390,000)	(150,000)	(144,000)
Transfer of interfund investment income.										
493100 General Fund Applied		0	0	0	0	(1,250,000)	(1,250,000)	0	(6,250,000)	(5,000,000)
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received.										
Vacancy factor: \$300,000 2020; \$900,000 2021 - 2024.										
Contingency fund of \$350,000 in 2020, \$430,000 2021. \$350,000 2022-2024.										
First time outside agencies \$56,000 2020.										
Designated for future use, Highway new facilities of \$5,000,000 2024.										
TOTAL GENERAL REVENUES		(4,445,620)	(6,435,024)	(5,665,595)	(1,668,302)	(7,899,965)	(7,956,715)	(8,143,780)	(11,535,376)	(3,578,661)

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		2020	2021	2022	2023	2023	2023	2023		\$ Change
Department		Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024	2023 Amended to 2024
General Fund 10	General Non-Departmental 999									
GENERAL EXPENSES										
10999148-519000	Class & Comp Implementation	0	0	0	0	1,500,000	1,500,000	1,500,000	0	(1,500,000)
Amount to be allocated to departments for implementation of the County's classification and compensation analysis from 2024.										
10999148-524000	Miscellaneous Expenses	3,017	6,592	6,406	36	2,000	2,000	2,000	2,000	0
Miscellaneous expenses.										
10999148-524700	Charitable and Penal Charges	174	660	1,126	2,357	2,357	2,357	2,357	261	(2,096)
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	186,105	125,000	120,000	120,000	120,000	120,000	121,200	1,200
"Community Chest" of outside agencies										
10999190-526100	Contingency Expense	0	0	0	0	350,000	350,000	0	350,000	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	0	0	94,287	47,410	47,410	47,410	47,410	49,143	1,733
10999360-526100	Wisconsin River Rail Transit	0	30,000	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									
10999361-526100	Pink Lady Rail Transit Commission	0	0	0	750	750	750	750	0	(750)
Commission to promote rail service along the line from Madison to Reedsburg, WI.										
	To Administrator in 2020									
10999362	Mid-Continent Railway Museum	0	0	0	0	0	0	0	0	0
Living museum to educate about the Golden Years of Railroads.										
	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.

		2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Fund	General Fund 10	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		2023
Department	General Non-Departmental 999				Actual	Adopted	Budget			Amended to
						Budget				2024
10999510 Sauk County Library Board		1,170,557	1,216,421	1,222,276	1,266,043	1,267,935	1,267,935	1,267,935	1,303,740	35,805
Provide library service for rural county residents.										
10999513 Arts, Humanities Grant		85,768	54,925	55,196	21,894	26,620	26,620	26,595	26,689	69
Advocate for and expand arts, humanities and historic resources in the County.										
10999562 UW-Platteville - Baraboo/Sauk County Operating & Outlay		60,000	60,000	55,000	0	55,000	55,000	55,000	55,000	0
10999562-99977 UW-Platteville - Baraboo/Sauk County ARPA		0			0	400,000	456,750	56,750	400,000	(56,750)
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land.										
10999683-526100 ATC Environmental Impact Fee Projects		238,425	0	0	0	0	0	0	0	0
Badger Coulee transmission line environmental impact fee projects.										
10999900-592000 Transfer to Special Revenue Funds		56,000	0	0	0	0	0	0	0	0
2020 - Human Services for 3 outside agencies										
10999900-595000 Transfer to Debt Service Fund		1,361,089	1,381,218	0	0	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.		1,033,810	1,062,548	1,028,673	519,923	1,039,846	1,039,846	1,039,846	1,119,990	80,144
Transfer of sales tax proceeds to fund Highway Department debt 2022-2024, and transfer of designated fund balance to fund highway new facilities \$5,000,000 2024.		0	0	990,576	1,529,024	3,058,047	3,058,047	3,058,047	8,077,353	5,019,306
TOTAL GENERAL EXPENSES		4,008,841	3,998,469	3,608,540	3,537,437	7,899,965	7,956,715	7,206,690	11,535,376	3,578,661
TOTAL DEPARTMENT REVENUE		(4,445,620)	(6,435,024)	(5,665,595)	(1,668,302)	(7,899,965)	(7,956,715)	(8,143,780)	(11,535,376)	(3,578,661)
TOTAL DEPARTMENT EXPENSE		4,008,841	3,998,469	3,608,540	3,537,437	7,899,965	7,956,715	7,206,690	11,535,376	3,578,661
ADDITION TO (-)/USE OF FUND BALANCE		(436,779)	(2,436,555)	(2,057,055)	1,869,135	0	0	(937,090)	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	54,733	49,986	57,835	116,974	43,706	98,247	(18,727)	-16.01%	None	0	0
Interest	5,818	1,416	7,912	3,000	24,000	20,000	17,000	566.67%			
Miscellaneous	8,265	8,403	8,548	0	0	0	0	0.00%	2024 Total	0	0
Use of Fund Balance	0	7,848	0	0	0	0	0	0.00%			
Total Revenues	68,816	67,653	74,295	119,974	67,706	118,247	(1,727)	-1.44%	2025	0	0
<u>Expenses</u>											
Supplies & Services	64,069	67,653	60,166	70,300	65,666	70,300	0	0.00%	2026	0	0
Addition to Fund Balance	4,747	0	14,129	49,674	2,040	47,947	(1,727)	-3.48%	2027	0	0
Total Expenses	68,816	67,653	74,295	119,974	67,706	118,247	(1,727)	-1.44%	2028	0	0
Beginning of Year Fund Balance	445,267	450,014	442,166		456,295	458,335					
End of Year Fund Balance	450,014	442,166	456,295		458,335	506,282					

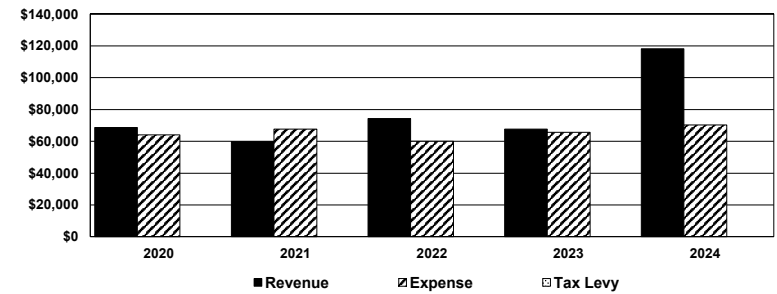
2024 Highlights & Issues on the Horizon

Charges to departments to bring the estimated fund balance back to its minimum of \$500,000, as well as meet 2024 expenses.

Estimated premiums have increased for liability insurance.

Interest earned on invested funds is expected to stay strong in 2024.

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE Department: GENERAL	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
73999 COUNTY INSURANCE REVENUE									
474010 DEPARTMENTAL CHARGES	-54,733	-49,986	-57,835	-43,706	-116,974	-116,974	-43,706	-98,247	-18,727
481100 INTEREST ON INVESTMENTS	-5,818	-1,416	-7,913	-12,012	-3,000	-3,000	-24,000	-20,000	17,000
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-8,265	-8,403	-8,548	0	0	0	0	0	0
TOTAL COUNTY INSURANCE REVENUE	-68,816	-59,805	-74,295	-55,718	-119,974	-119,974	-67,706	-118,247	-1,727
73999157 NON DEPARTMENT INSURANCE/BOND									
551900 INSURANCE-GENERAL LIABILITY	58,301	59,733	52,226	57,166	61,800	61,800	57,166	61,800	0
552200 EMPLOYEE BONDS	5,768	7,920	7,940	7,899	8,500	8,500	8,500	8,500	0
TOTAL NON DEPARTMENT INSURANCE/BOND	64,069	67,653	60,166	65,065	70,300	70,300	65,666	70,300	0
73999930 ADDITION TO FUND BALANCE									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	49,674	49,674	0	47,947	-1,727
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	49,674	49,674	0	47,947	-1,727
TOTAL DEPARTMENT REVENUE	-68,816	-59,805	-74,295	-55,718	-119,974	-119,974	-67,706	-118,247	-1,727
TOTAL DEPARTMENT EXPENSE	64,069	67,653	60,166	65,065	119,974	119,974	65,666	118,247	-1,727
-ADDITION TO / USE OF FUND BALANCE	-4,747	7,848	-14,129	9,347	0	0	-2,040	0	

Land Records Modernization

Department Vision - Where the department would ideally like to be

The Department full fills 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.	2025-2026
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing
Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2025
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2024
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	12/31/2024

Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2024
		Update GIS data to support NG911 specifications	7/31/2024
		Create ETL's (extract, translate, load) for NENA compliance.	7/31/2024
		Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2024
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	7/31/2024
Maintain Base Map Data Layers	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Program Title	Program Description	Mandates and References	2024 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.	\$125,000	0.90	Land Records Council meets
			Grants	\$11,000		
			Use of Fund Balance	\$95,546		
			TOTAL REVENUES	\$231,546		
			Wages & Benefits	\$63,293		
			Operating Expenses	\$158,503		
			TOTAL EXPENSES	\$221,796		
			COUNTY LEVY	(\$9,750)		
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	User Fees / Misc.	\$0	5.60	Avg turn around time for parcel edits (# of working days)
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$569,588		
			Operating Expenses	\$34,888		
			TOTAL EXPENSES	\$604,476		
			COUNTY LEVY	\$604,476		
Outlay	3D Lidar Viewer Remonumentation	\$9,750 \$0	User Fees / Misc.	\$0		Remonumentation backlog
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$9,750		
			TOTAL EXPENSES	\$9,750		
			COUNTY LEVY	\$9,750		
Totals			TOTAL REVENUES	\$231,546	6.50	
			TOTAL EXPENSES	\$836,021		
			COUNTY LEVY	\$604,475		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 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	2022 Actual	2023 Estimate	2024 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

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
0.48 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.50	0.00	3.01	0.00	-0.02
FTE Balance	3.49	3.49	6.50	6.50	6.48

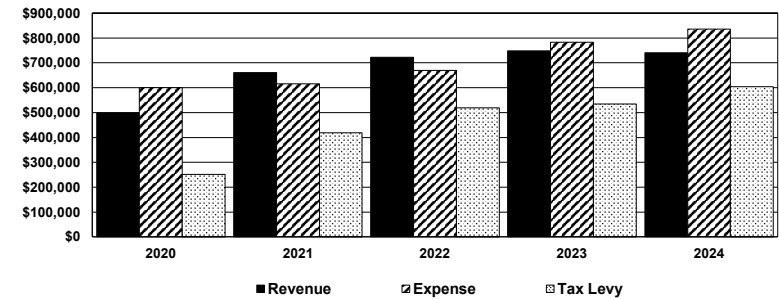
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	251,126	419,286	518,600	534,652	534,652	604,475	69,823	13.06%	3-D LiDAR online viewer	9,750	0
Grants & Aids	90,128	95,128	81,000	51,000	81,000	11,000	(40,000)	-78.43%			
User Fees	157,632	146,089	122,915	132,000	132,400	125,000	(7,000)	-5.30%	2024 Total	9,750	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	101,383	0	0	76,573	34,884	95,546	18,973	24.78%			
Total Revenues	600,269	660,503	722,515	794,225	782,936	836,021	41,796	5.26%	2025	100,000	0
										0	0
										25,000	0
										100,000	0
<u>Expenses</u>											
Labor	218,406	304,846	376,405	415,871	415,871	473,392	57,521	13.83%			
Labor Benefits	84,043	103,650	131,211	145,255	145,255	159,489	14,234	9.80%			
Supplies & Services	53,356	68,403	141,000	173,099	201,810	193,390	20,291	11.72%			
Capital Outlay	244,464	139,050	20,610	60,000	20,000	9,750	(50,250)	-83.75%			
Addition to Fund Balance	0	44,554	53,289	0	0	0	0	0.00%			
Total Expenses	600,269	660,503	722,515	794,225	782,936	836,021	41,796	5.26%			
Beginning of Year Fund Balance	451,845	350,461	395,014		448,302	413,418					
End of Year Fund Balance	350,461	395,014	448,302		413,418	317,872					

2024 Highlights & Issues on the Horizon

Continued need for Geographic Information System (GIS) development and improved coordination among departments creating and maintaining digital land information, coupled with the increasing cost of system maintenance.

Locating combined departments into an appropriate space. Management of budget to accommodate shrinking revenues.

Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION								\$ Change	
Department: GENERAL	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
23999 LAND RECORDS MODERN REVENUE									
411100 GENERAL PROPERTY TAXES	-251,126	-419,286	-518,600	-267,326	-534,652	-534,652	-534,652	-604,475	69,823
424360 S/A WIS LAND INFO BOARD	-90,128	-95,128	-81,000	-71,000	-51,000	-51,000	-81,000	-11,000	-40,000
461700 RECORDING FEES/COUNTY SHARE	-157,632	-146,088	-122,815	-48,680	-132,000	-132,000	-132,000	-125,000	-7,000
483300 SALE OF MATERIAL AND SUPPLIES	0	0	-100	-374	0	0	-400	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-76,573	-76,573	0	-95,546	18,973
TOTAL LAND RECORDS MODERN REVENUE	-498,886	-660,502	-722,515	-387,380	-794,225	-794,225	-748,052	-836,021	41,796
23999173 LAND RECORDS MODERNIZATION									
511100 SALARIES PERMANENT REGULAR	217,295	303,595	374,912	194,032	412,644	412,644	412,644	469,917	57,273
511200 SALARIES-PERMANENT-OVERTIME	0	0	162	1,236	1,796	1,796	1,796	1,984	188
511900 LONGEVITY-FULL TIME	1,111	1,251	1,331	0	1,431	1,431	1,431	1,491	60
514100 FICA & MEDICARE TAX	15,609	22,014	27,274	14,165	31,814	31,814	31,814	36,215	4,401
514200 RETIREMENT-COUNTY SHARE	14,434	20,198	24,073	13,050	27,421	27,421	27,421	31,776	4,355
514400 HEALTH INSURANCE COUNTY SHARE	53,760	60,533	79,983	42,738	85,653	85,653	85,653	91,032	5,379
514500 LIFE INSURANCE COUNTY SHARE	82	106	117	64	117	117	117	182	65
514600 WORKERS COMPENSATION	158	245	263	117	250	250	250	284	34
514800 UNEMPLOYMENT	0	554	-499	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	525	-525	0	19,500	60,000	60,000	20,000	60,000	0
520900 CONTRACTED SERVICES	0	0	28,900	58,350	0	0	60,000	0	0
524800 MAINTENANCE AGREEMENT	8,350	30,825	0	11,781	61,500	61,500	61,500	72,710	11,210
531100 POSTAGE AND BOX RENT	13	1	13	7	0	0	10	0	0
531200 OFFICE SUPPLIES AND EXPENSE	343	788	496	648	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	41,242	35,544	102,215	31,926	26,449	26,449	35,000	35,530	9,081
532400 MEMBERSHIP DUES	0	0	280	330	150	150	300	150	0
532500 SEMINARS AND REGISTRATIONS	1,250	890	1,870	1,780	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	1,042	0	504	1,949	15,000	15,000	15,000	13,000	-2,000
533200 MILEAGE	87	410	1,456	735	1,000	1,000	1,000	1,500	500
533500 MEALS AND LODGING	504	469	5,266	4,324	2,000	2,000	2,000	3,500	1,500
581900 CAPITAL OUTLAY	244,464	139,050	20,610	0	60,000	60,000	20,000	9,750	-50,250
TOTAL LAND RECORDS MODERNIZATION	600,269	615,948	669,226	396,731	794,225	794,225	782,936	836,021	41,796
TOTAL DEPARTMENT REVENUE	-498,886	-660,502	-722,515	-387,380	-794,225	-794,225	-748,052	-836,021	41,796
TOTAL DEPARTMENT EXPENSE	600,269	615,948	669,226	396,731	794,225	794,225	782,936	836,021	41,796
-ADDITION TO / USE OF FUND BALANCE	101,383	-44,554	-53,290	9,351	0	0	34,884	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
Sustainability To proactively manage the maintenance and security of Sauk County's technology resources and infrastructure; to ensure the dependability, performance and usability of these systems; while implementing strategies to sustainably contain the ongoing cost of ownership.	System performance and availability	Reduce the impact of security measures on end user productivity Maintain Critical down time at less than .001% All down time less than .02%	Ongoing
	All equipment replaced per planned replacement schedules	<ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles 	Ongoing
	Reductions in the annual cost of systems ownership	Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure	Ongoing
Utilization To leverage the convergence of user knowledge with system capability, in a manner that seeks to derive the maximum benefit possible from Sauk County's technology resources, and prioritize the utilization of existing systems over the acquisition of new technology solutions.	Improved web content - improved use of calendaring and collaboration - better departmental reporting	Improve overall utilization of technology through: <ul style="list-style-type: none"> • process improvement • training resources 	Ongoing
	Improved internal collaboration	Improve utilization of MS Teams	12/23/2024
Compliance To enforce appropriate user security and system policy, in a manner that seeks to ensure compliance with applicable rules and regulations, while reasonably mitigating risk.	Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)	Improve security and compliance <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 	Ongoing
	Risk prone percentage	Risk prone percentage lower than industry average per InfoSec Dashboard statistics	
		Improve/Revise Disaster Recovery and Business Continuity <ul style="list-style-type: none"> • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery • Maintain end user policies 	
	System Security incidents Reported and followed up on.	Document all incidents through the Incident Reporting Process	Ongoing
	Reductions in medium and high risk exposures identified in periodic Security Risk Assessments and annual audit	<ul style="list-style-type: none"> • Items identified addressed in a timely fashion • Assessment performed bi annually or less 	As Required
	Continuity between policy and system settings	<ul style="list-style-type: none"> • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan 	
Service 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.	<ul style="list-style-type: none"> • Help call Statistics • User Satisfaction Survey • Outside agency hours 	Enhance End User Support: <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness 	Ongoing
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	As Required

Management Information Systems

Program Evaluation					
Program Title	Program Description	Mandates and References	2024 Budget		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	\$1,101,699	4.06 Average hours per help call Project closed / projects in queue
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$1,101,699	
			Wages & Benefits	\$442,809	
			Operating Expenses	\$1,260,014	
			TOTAL EXPENSES	\$1,702,823	
			COUNTY LEVY	\$601,125	
Research and Development	Work with County departments/agencies to evaluate new technology, purchase/or develop and implement that best meets their needs. As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.	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	\$4,500	2.24
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$4,500	
			Wages & Benefits	\$275,074	
			Operating Expenses	\$23,006	
			TOTAL EXPENSES	\$298,080	
			COUNTY LEVY	\$293,580	
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs. Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		User Fees	\$0	0.62
			Grants	\$0	
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$79,501	
			Operating Expenses	\$11,775	
			TOTAL EXPENSES	\$91,276	
			COUNTY LEVY	\$91,276	
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
			Grants	\$0	
			Use of Fund Balance	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$96,265	
			Operating Expenses	\$96,037	
			TOTAL EXPENSES	\$192,302	
			COUNTY LEVY	\$192,302	
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$15,000	0.22
			TOTAL REVENUES	\$15,000	
			Wages & Benefits	\$23,735	
			Operating Expenses	\$856	
			TOTAL EXPENSES	\$24,591	
			COUNTY LEVY	\$9,591	

Management Information Systems

Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities.		Other Revenues	\$0	0.44	Downtime in hours Enhanced functions utilized
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$45,531		
			Operating Expenses	\$254,802		
			TOTAL EXPENSES	\$300,333		
Outlay	Purchase technology items and products for County technology.		COUNTY LEVY	\$300,333		
			Other Revenues	\$595,917		
			TOTAL REVENUES	\$595,917		
			Operating Expenses	\$732,827		
			TOTAL EXPENSES	\$732,827		
Totals			COUNTY LEVY	\$136,910	8.50	
			TOTAL REVENUES	\$1,717,116		
			TOTAL EXPENSES	\$3,342,232		
			COUNTY LEVY	\$1,625,117		

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024 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?	2022 Actual	2023 Estimate	2024 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**

IT Director

1.00 FTE

Data Analyst

1.00 FTE

IT Support Analyst

1.00 FTE

**User Administrator/Project
Coordinator**

1.00 FTE

System Analyst

2.00 FTE

Office Specialist

0.50 FTE *

End User Support Technician

2.00 FTE

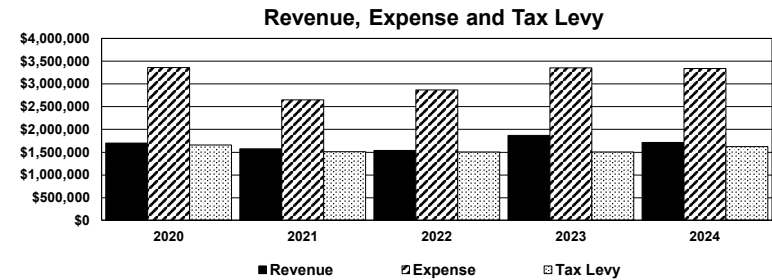
* Shared position with Veterans Service Office

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	-0.87	0.00	0.00
FTE Balance	9.37	9.37	8.50	8.50	8.50

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS (MIS)											
<u>Revenues</u>											
Tax Levy	1,656,099	1,512,406	1,500,826	1,504,469	1,504,469	1,625,116	120,647	8.02%	Replacement PCs	251,138	251,138
Grants & Aids	76,123	134,011	0	0	0	29,215	29,215	0.00%	New PC's	10,327	10,327
User Fees	21,408	17,543	30	0	0	0	0	0.00%	Replacement Printers	50,746	50,746
Intergovernmental	1,599,854	1,424,286	1,541,713	1,875,277	1,867,277	1,687,901	(187,376)	-9.99%	Replacement Copiers	34,900	34,900
Use of Fund Balance	11,385	0	0	533,858	0	0	(533,858)	-100.00%	New Printers	1,500	1,500
									New Copiers	6,600	6,600
Total Revenues	3,364,869	3,088,246	3,042,569	3,913,604	3,371,746	3,342,232	(571,372)	-14.60%	Phone Equipment	5,000	5,000
									Replacement Systems	35,000	35,000
<u>Expenses</u>											
Labor	692,226	659,457	602,969	678,782	678,782	737,098	58,316	8.59%	New Systems	12,000	12,000
Labor Benefits	204,575	194,591	171,077	211,956	211,956	225,817	13,861	6.54%	GIS	8,500	
Supplies & Services	1,439,654	1,216,450	1,636,069	1,628,505	1,651,945	1,646,490	17,985	1.10%	New Hardware	15,500	15,500
Capital Outlay	1,028,414	578,889	456,854	1,394,361	813,611	732,827	(661,534)	-47.44%	Network/Infrastructure	190,000	190,000
Addition to Fund Balance	0	438,859	175,600	0	15,452	0	0	0.00%	Software Upgrades	2,616	2,616
									Avatar System	34,000	34,000
Total Expenses	3,364,869	3,088,246	3,042,569	3,913,604	3,371,746	3,342,232	(571,372)	-14.60%	Phone System	25,000	25,000
									911 System	50,000	50,000
Beginning of Year Fund Balance	Included in General Fund Total								2024 Total	732,827	724,327
End of Year Fund Balance											
									2025	565,500	565,500
									2026	740,500	740,500
									2027	608,500	608,500
									2028	1,060,500	1,060,500

2024 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.



Fund: GENERAL FUND									\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	2024 Amended To 2024	2023 Amended To 2024
10025 MANAGEMENT INFORMATION REVENUE									
411100 GENERAL PROPERTY TAXES	-1,656,099	-1,512,406	-1,500,826	-752,234	-1,504,469	-1,504,469	-1,504,469	-1,625,116	120,647
424296 ROUTES TO RECOVERY COVID	-76,123	0	0	0	0	0	0	0	0
424313 E911 COMMUNICATIONS GRANT	0	-134,011	0	0	0	0	0	-29,215	29,215
452050 TELEPHONE REBATES	-21,392	-17,372	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-19,165	-14,166	-13,379	-6,029	-20,000	-20,000	-12,000	-15,000	-5,000
474010 DEPARTMENTAL CHARGES	-1,416,186	-1,178,932	-1,401,732	-595,808	-1,422,212	-1,718,062	-1,718,062	-1,485,734	-232,328
474040 REPLACEMENT FUND CHARGES	-164,504	-231,188	-126,602	-69,075	-137,215	-137,215	-137,215	-187,167	49,952
483300 SALE OF MATERIAL AND SUPPLIES	-15	-172	-30	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-533,858	0	0	-533,858
TOTAL MANAGEMENT INFORMATION REVENUE	-3,353,483	-3,088,246	-3,042,569	-1,423,146	-3,083,896	-3,913,604	-3,371,746	-3,342,232	-571,372
10025147 MANAGEMENT INFORMATION SYSTEMS									
511100 SALARIES PERMANENT REGULAR	633,093	610,426	583,173	325,319	667,081	667,081	667,081	724,946	57,865
511200 SALARIES-PERMANENT-OVERTIME	18,738	7,544	12,703	6,520	9,271	9,271	9,271	9,602	331
511800 FT WAGES NONPRODUCTIVE	206	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,200	2,320	2,310	0	2,430	2,430	2,430	2,550	120
512100 WAGES-PART TIME	37,682	38,849	4,783	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	307	319	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	50,428	47,839	44,410	24,387	51,927	51,927	51,927	56,388	4,461
514200 RETIREMENT-COUNTY SHARE	46,726	44,292	38,927	22,565	46,157	46,157	46,157	50,860	4,703
514400 HEALTH INSURANCE COUNTY SHARE	106,263	101,297	84,509	50,289	112,742	112,742	112,742	117,489	4,747
514500 LIFE INSURANCE COUNTY SHARE	271	326	334	176	373	373	373	372	-1
514600 WORKERS COMPENSATION	888	837	677	411	757	757	757	708	-49
514800 UNEMPLOYMENT	0	0	2,220	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	68,885	59,803	189,273	4,111	96,950	96,950	96,950	78,350	-18,600
522500 TELEPHONE	46,304	43,065	42,488	14,360	54,440	54,440	54,440	54,440	0
522700 911 EMERGENCY NUMBER	2,869	0	300	1,218	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	1,198,544	970,157	1,254,620	550,973	1,323,155	1,323,155	1,323,155	1,359,740	36,585
531100 POSTAGE AND BOX RENT	84	85	128	76	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	375	50	0	1,200	1,200	1,200	1,200	0
532400 MEMBERSHIP DUES	425	0	375	0	1,000	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	0	50	0	0	1,500	1,500	1,500	1,500	0
532600 ADVERTISING	0	0	0	0	250	250	250	250	0
532800 TRAINING AND INSERVICE	2,297	17,128	3,135	0	10,000	10,000	10,000	10,000	0
533200 MILEAGE	780	92	314	175	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	0	0	0	0	1,200	1,200	1,200	1,200	0
534000 OPERATING/MEETING SUPPLIES	29,686	35,915	55,606	21,623	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	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	2024 Amended To	2023 Amended To 2024
10025147 MANAGEMENT INFORMATION SYSTEMS									
581900 CAPITAL OUTLAY	1,028,414	578,889	456,854	158,726	564,653	1,394,361	813,611	732,827	-661,534
TOTAL MANAGEMENT INFORMATION SYSTEMS	3,364,869	2,649,387	2,866,969	1,210,856	3,083,896	3,913,604	3,356,294	3,342,232	-571,372
TOTAL DEPARTMENT REVENUE	-3,353,483	-3,088,246	-3,042,569	-1,423,146	-3,083,896	-3,913,604	-3,371,746	-3,342,232	-571,372
TOTAL DEPARTMENT EXPENSE	3,364,869	2,649,387	2,866,969	1,210,856	3,083,896	3,913,604	3,356,294	3,342,232	-571,372
-ADDITION TO / USE OF FUND BALANCE	11,385	-438,859	-175,601	-212,291	0	0	-15,452	0	

SAUK COUNTY, WISCONSIN

2024 BUDGET - APPROPRIATION

"The Community Chest"

							2023 to 2024 Change	
		2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Budgeted Appropriation	2024 Budgeted Appropriation	\$	%
Outside Agencies	Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Baraboo Area Homeless Shelter	35,000 *	0	25,000	25,000	25,000	-	0.00%
	Baraboo Dells Airport	4,100	8,200	4,100	4,100	4,100	-	0.00%
	Boys & Girls Clubs	50,000	25,000	0	0	0	-	--
	Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	-	0.00%
	Conservation Congress	1,400	0	1,400	1,400	1,400	-	0.00%
	Friends of the Baraboo River	25,000 *	28,000 *	0	0	0	-	--
	Hope House	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Kid's Ranch	15,000 *	10,000 *	0	0	0	-	--
	Lake Redstone Protection District (General Fund Balance)	200,000 *	0	0	0	0	-	--
	Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	-	0.00%
	Reedsburg Area Historical Society	15,000 *	0	0	0	0	-	--
	Safe Harbor Homeless Shelter	6,000 *	0	0	0	0	-	--
	Sauk County Development Corporation	50,000	25,000	0	0	0	-	--
	Sauk County Historical Society	17,000	20,000	25,000	20,000	25,000	5,000	25.00%
	Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	-	0.00%
	VETS (Contracted as of 2024)	0	5,000	3,880	3,800	0	(3,800)	--
Total Outside Agencies		<u>\$489,200</u>	<u>\$186,900</u>	<u>\$125,080</u>	<u>\$120,000</u>	<u>\$121,200</u>	<u>\$1,200</u>	<u>1.00%</u>
Total Outside Agencies - Tax Levy Funded		<u>\$193,200</u>	<u>\$186,900</u>	<u>\$125,080</u>	<u>\$120,000</u>	<u>\$121,200</u>	<u>\$1,200</u>	<u>1.00%</u>
Ownership	Tri-County Airport - Operations	29,694	49,412	51,174	47,410	49,143	1,733	3.66%
	Tri-County Airport - Capital (ARPA 2022)	0	0	274,101	0	0	-	--
	Disabled Parking Enforcement Assistance Council	1,100	1,100	0	0	0	-	--
	UW-Platteville Baraboo Sauk County - Operating	60,000	60,000	55,000	55,000	55,000	-	0.00%
	UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	* 0	0	400,000	400,000 *	400,000 *	-	0.00%
	Total Ownership	<u>\$90,794</u>	<u>\$110,512</u>	<u>\$780,275</u>	<u>\$502,410</u>	<u>\$504,143</u>	<u>\$1,733</u>	<u>0.34%</u>
Total Ownership - Tax Levy Funded		<u>\$90,794</u>	<u>\$110,512</u>	<u>\$106,174</u>	<u>\$102,410</u>	<u>\$104,143</u>	<u>\$1,733</u>	<u>1.69%</u>
Contractual	Sauk County Institute of Leadership	8,000	8,000	8,000	8,000	8,000	-	0.00%
	Library Board (Levy not subject to levy limits)	1,173,754	1,214,062	1,226,129	1,267,935	1,303,740	35,805	2.82%
	Pink Lady Rail Transit Commission	750	0	0	750	0	(750)	--
	Wisconsin River Rail Transit	30,000	30,000	30,000	30,000	30,000	-	0.00%
	Animal Shelter	201,000	191,959	125,000	125,000	125,000	-	0.00%
	Total Contractual	<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,466,740</u>	<u>\$35,055</u>	<u>2.45%</u>
Total Contractual - Tax Levy Funded		<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,466,740</u>	<u>\$35,055</u>	<u>2.45%</u>
* Not funded by tax levy								
GRAND TOTAL		<u>\$1,993,498</u>	<u>\$1,741,433</u>	<u>\$2,294,484</u>	<u>\$2,054,095</u>	<u>\$2,092,083</u>	<u>\$37,988</u>	<u>2.18%</u>
GRAND TOTAL - Tax Levy Funded		<u>\$1,697,498</u>	<u>\$1,741,433</u>	<u>\$1,620,383</u>	<u>\$1,654,095</u>	<u>\$1,692,083</u>	<u>\$37,988</u>	<u>2.18%</u>

Personnel Department

Department Vision - Where the department would ideally like to be

The mission of the Sauk County Personnel Department is to lead county government's innovative human resource system by recruiting and retaining a talented and diverse workforce to ensure the best service to the public, as well as provide guidance and information to all departments of the County.

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

The Personnel Department as directed by the Sauk County Board of Supervisors will advocate for the fair and equitable treatment of applicants and employees through adherence to laws, statutes and policies and procedures pertaining to the administration of the County.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

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

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
Healthier employees and future lower health insurance premiums.	20% overall participation in wellness programs 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 wellness campaigns. Plan in place for biometric communication in 2024.	December 2024
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 2024
Implement learning management system (LMS) for ongoing education and coaching opportunities.	Implementation and utilization of LMS for both HR and MIS topics.	Implement LMS for annual required trainings, ongoing trainings, coaching opportunities and employee personal development opportunities.	April 2024
Effective human resources programs that engage employees and make Sauk County an employer of choice.	Turnover below 20%. Retention at 80% or above.	Development and implementation of Leadership Toolkit training session. Completion of metrics to determine effectiveness. Employee Recognition Team - look for ways to positively engage with employees and highlight efforts related to this.	December 2024
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. Establish relationships with local colleges/organizations for community outreach. Participate in university job fairs - spring, summer and fall. Participate in outreach/community events - average one per month.	December 2024
Maintain a safe and productive workforce.	Fewer workers compensation claims. Reduced workers compensation incident rate.	All mandated safety trainings conducted. One "fun" safety training conducted. On-site trainings located at off-site locations (Reedsburg HS, Reedsburg HCC, Sheriff's Department, Highway Department, Parks)	December 2024
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.	July 2024
Develop and maximize human resources related technology.	Implementation and utilization of effective timekeeping and human resources information system.	Continue planning for greater conversion to electronic HR processes. Cleanup current data within HRIS for accuracy and full functionality. Implement forms (employee and manager), establish electronic onboarding, and create electronic employee files.	December 2024
Review of SCCO Policy Document.	Safety Manual updated in 2024.	Review and update Safety Manual.	July 2024

Personnel Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$74,813		
			Operating Expenses	\$13,167		
			TOTAL EXPENSES	\$87,980		
COUNTY LEVY	\$87,980					
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	\$18,789		
			Operating Expenses	\$21,565		
			TOTAL EXPENSES	\$40,354		
COUNTY LEVY	\$40,354					
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	\$108,458	1.15	Retention rate at 80% or above.
			Operating Expenses	\$7,365		
			TOTAL EXPENSES	\$115,823		
			COUNTY LEVY	\$115,823		
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	\$0	0.40	Completion, implementation and maintenance of classification and compensation analysis.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$46,341		
			Operating Expenses	\$6,865		
			TOTAL EXPENSES	\$53,206		
COUNTY LEVY	\$53,206					
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	\$3,800	1.25	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	\$3,800		
			Wages & Benefits	\$130,237		
			Operating Expenses	\$49,865		
			TOTAL EXPENSES	\$180,102		
COUNTY LEVY	\$176,302					
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	\$150,874		
			Operating Expenses	\$23,819		
			TOTAL EXPENSES	\$174,693		
COUNTY LEVY	\$174,693					
Totals			TOTAL REVENUES	\$3,800	5.00	
			TOTAL EXPENSES	\$652,158		
			COUNTY LEVY	\$648,358		

Personnel Department

Output Measures - How much are we doing?				
Description		2022 Actual	2023 Estimate	2024 Budget
Benefits Administration - Leave of Absence Coordination		377 FMLA applications 77 COBRA notices	450 FMLA applications 100 COBRA docs	450 FMLA applications 100 COBRA docs
Benefits Administration - New Employee Benefits Orientation		159	216	225
Classification and Compensation - General Administration		563 performance appraisals 33 internal transfers 23 reclass vacant positions 9.22 new positions created 4 reclass budget process 11 LTE created 37 positions eliminated	575 performance appraisals 50 internal transfers 25 reclass vacant positions 10 new positions created 0 reclass budget process 20 LTE created 2 positions eliminated	575 performance appraisals 50 internal promotions 25 reclass vacant positions 10 new positions created 0 reclass budget process 20 LTE created 2 positions eliminated
Employee Assistance Program		62 EE Helpline calls 23 Supervisory call 70 online visits 2.4% utilization rate	80 EE Helpline calls 40 Supervisory call 100 online visits 2.5% utilization rate	100 EE Helpline calls 50 Supervisory call 150 online visits 2.8% utilization rate
Employee Retention and Turnover		18% Turnover 82% Retention	16% Turnover 84% Retention	18% Turnover 82% Retention
Health Insurance Participants (Employees)		497	500	500
Labor Relations		1 contract negotiation 0 grievance arbitration hearings	1 contract negotiation 0 grievance arbitration hearings	0 contract negotiation 0 grievance arbitration hearings 0 side letter
Recruitment and Selection - (All Departments)		199 recruitments 549 applicants	175 recruitments 1,500 applicants	150 recruitments 1,600 applicants
Training Programs		4 management sessions 0 leadership sessions 2 safety trainings General employee trainings	2 management sessions 2 leadership sessions 2 safety trainings general employee trainings	8 management sessions 8 leadership sessions 4 safety trainings 8 general employee trainings
Wellness Fair for Employees		160 attendees 18 vendors	200 attendees 19 vendors	200 attendees 20 vendors
Workers Compensation		5.83 WC Incident Rate 2.99 Lost workday cases	5.00 WC Incident Rate 6.0 Lost workday cases	5.00 WC Incident Rate 4.0 Lost workday cases
Property/Liability Claims Management		10 Liability Claims 13 Property Claims	40 Liability Claims 12 Property Claims	40 Liability Claims 12 Property Claims
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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.	6.90%	6.50%	7.90%
Benefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	10.00%	10.00%	10.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	3.00%	5.00%	3.00%
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.	81.00%	82.00%	82.00%

Personnel

Oversight Committee: **Personnel & Insurance**

Human Resources Director

1.00 FTE

**Human Resources Business
Partner**

1.00 FTE

Human Resources Specialist

2.00 FTE

Risk/Safety Coordinator

1.00 FTE

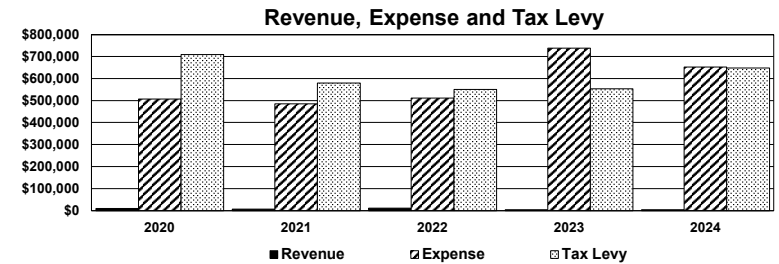
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.30	0.00	-0.30	0.00
FTE Balance	5.00	5.30	5.30	5.00	5.00

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
Revenues											
Tax Levy	709,215	579,890	550,983	553,603	553,603	648,358	94,755	17.12%	None	0	0
Grants & Aids	0	0	5,000	60,000	0	0	(60,000)	-100.00%	2024 Total	0	0
User Fees	1,745	753	1,064	800	800	800	0	0.00%		0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Miscellaneous	7,302	6,163	4,109	4,000	3,095	3,000	(1,000)	-25.00%			
Use of Fund Balance	0	0	0	68,662	181,064	0	(68,662)	-100.00%	2025	0	0
									2026	0	0
Total Revenues	718,262	586,806	561,156	687,065	738,562	652,158	(34,907)	-5.08%	2027	0	0
									2028	0	0
Expenses											
Labor	329,968	306,275	308,284	342,889	348,041	388,763	45,874	13.38%			
Labor Benefits	90,352	92,410	85,253	97,280	125,195	140,752	43,472	44.69%			
Supplies & Services	86,986	85,625	117,047	246,896	265,326	122,646	(124,250)	-50.32%			
Addition to Fund Balance	210,956	102,496	50,572	0	0	0	0	0.00%			
Total Expenses	718,262	586,806	561,156	687,065	738,562	652,161	(34,904)	-5.08%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 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.



Fund: GENERAL FUND									\$ Change
Department: PERSONNEL	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10011 PERSONNEL REVENUE									
411100 GENERAL PROPERTY TAXES	-709,215	-579,890	-550,983	-276,802	-553,603	-553,603	-553,603	-648,358	94,755
424299 AMERICAN RESCUE PLAN ACT	0	0	-5,000	0	-60,000	-60,000	0	0	-60,000
451650 COPIER/POSTAGE/MISC	0	-8	0	0	0	0	0	0	0
452160 SECTION 125 FORFEITURES	-7,302	-6,163	-4,109	-3,096	-4,000	-4,000	-3,095	-3,000	-1,000
461400 COBRA ADMINISTRATION FEES	-1,745	-746	-1,064	-135	-800	-800	-800	-800	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-68,662	0	0	-68,662
TOTAL PERSONNEL REVENUE	-718,262	-586,806	-561,156	-280,032	-618,403	-687,065	-557,498	-652,158	-34,907
10011143 PERSONNEL									
511100 SALARIES PERMANENT REGULAR	240,654	232,739	249,590	132,963	271,410	271,410	278,123	308,379	36,969
511200 SALARIES-PERMANENT-OVERTIME	185	21	1,017	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	394	434	374	0	594	594	394	414	-180
512100 WAGES-PART TIME	14,866	1,915	2,312	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	18,792	17,143	18,365	9,501	20,808	20,808	21,307	23,623	2,815
514200 RETIREMENT-COUNTY SHARE	15,409	15,728	15,921	9,041	18,496	18,496	18,939	21,307	2,811
514400 HEALTH INSURANCE COUNTY SHARE	25,962	30,994	43,294	29,222	46,610	46,610	58,565	62,243	15,633
514500 LIFE INSURANCE COUNTY SHARE	46	60	60	25	66	66	66	66	0
514600 WORKERS COMPENSATION	185	197	177	180	163	163	167	185	22
514800 UNEMPLOYMENT	505	0	-550	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	5,000	0	60,000	60,000	75,000	0	-60,000
521800 PURCHASED SERVICES	26,266	23,833	23,841	14,468	25,000	25,000	25,000	25,000	0
522500 TELEPHONE	762	1,324	843	469	750	750	600	600	-150
531011 WELLNESS	0	0	3,408	0	2,500	2,500	2,500	2,500	0
531100 POSTAGE AND BOX RENT	329	518	499	994	400	400	400	400	0
531200 OFFICE SUPPLIES AND EXPENSE	1,164	1,237	1,453	2,495	1,400	1,400	4,000	1,400	0
531800 MIS DEPARTMENT CHARGEBACKS	16,838	17,073	31,108	10,787	16,414	25,414	25,414	27,927	2,513
532200 SUBSCRIPTIONS	819	269	539	0	600	600	600	600	0
532400 MEMBERSHIP DUES	310	667	2,195	25	1,750	1,750	1,750	1,750	0
532600 RECRUITMENT	4,728	1,259	8,305	2,805	10,000	10,000	10,000	10,000	0
532800 TRAINING AND INSERVICE	1,229	916	2,921	490	6,500	6,500	6,500	5,500	-1,000
532801 STAFF DEVELOPMENT	0	0	278	0	15,000	29,000	29,000	3,000	-26,000
533200 MILEAGE	0	46	165	733	200	700	1,600	1,600	900
533500 MEALS AND LODGING	0	0	0	0	50	50	50	50	0
536100 BACKGROUND CHECKS	1,675	2,885	1,228	948	3,000	3,000	3,000	3,000	0
536500 EMPLOYEE RECOGNITION	5,529	1,244	7,807	100	4,000	9,000	9,000	4,000	-5,000
537300 EMPLOYEE ASSISTANCE	12,750	6,750	6,750	2,250	11,500	11,500	11,500	11,500	0
TOTAL PERSONNEL	389,399	357,253	426,898	217,495	517,211	545,711	583,475	515,044	-30,667

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: PERSONNEL	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	
				Actual	Adopted	Budget		Amended To	2024
					Budget				
10011146 NEGOTIATIONS AND LABOR									
531100 POSTAGE AND BOX RENT	0	0	0	1	0	0	0	0	0
532400 MEMBERSHIP DUES	25	210	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	1,434	0	0	0	0	0	0	0
TOTAL NEGOTIATIONS AND LABOR	25	1,644	0	1	0	0	0	0	0
10011152 RISK MANAGEMENT AND INSURANCE									
511100 SALARIES PERMANENT REGULAR	73,789	71,066	54,992	19,192	70,885	70,885	69,524	79,970	9,085
511900 LONGEVITY-FULL TIME	80	100	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	5,423	5,249	4,207	1,417	5,423	5,423	5,319	6,118	695
514200 RETIREMENT-COUNTY SHARE	4,986	4,701	3,422	1,305	4,820	4,820	4,728	5,518	698
514400 HEALTH INSURANCE COUNTY SHARE	17,920	17,118	0	4,870	0	0	15,227	20,748	20,748
514500 LIFE INSURANCE COUNTY SHARE	28	53	9	-1	8	8	8	8	0
514600 WORKERS COMPENSATION	1,095	1,167	852	240	886	886	869	936	50
514800 UNEMPLOYMENT	0	0	-504	0	0	0	0	0	0
521100 MEDICAL EXAMINATIONS	7,911	10,456	9,225	3,670	500	500	500	500	0
522500 TELEPHONE	54	580	475	260	520	520	600	600	80
531100 POSTAGE AND BOX RENT	6	11	0	0	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	416	745	35	0	550	550	550	550	0
531800 MIS DEPARTMENT CHARGEBACKS	278	0	0	0	0	30,162	30,162	4,566	-25,596
532200 SUBSCRIPTIONS	1,605	1,455	1,455	1,455	2,000	2,000	2,000	2,000	0
532400 MEMBERSHIP DUES	650	650	650	125	1,000	1,000	1,000	1,000	0
532800 TRAINING AND INSERVICE	680	7,920	1,470	442	3,000	3,000	3,000	3,000	0
532801 STAFF DEVELOPMENT	0	0	0	0	8,000	18,000	18,000	8,000	-10,000
533200 MILEAGE	70	136	355	358	400	400	400	400	0
533500 MEALS AND LODGING	0	0	0	0	50	50	50	50	0
539100 OTHER SUPPLIES & EXPENSES	2,892	4,006	7,044	0	3,100	3,100	3,100	3,100	0
TOTAL RISK MANAGEMENT AND INSURANCE	117,883	125,413	83,686	33,332	101,192	141,354	155,087	137,114	-4,240
TOTAL DEPARTMENT REVENUE	-718,262	-586,806	-561,156	-280,032	-618,403	-687,065	-557,498	-652,158	-34,907
TOTAL DEPARTMENT EXPENSE	507,307	484,310	510,584	250,828	618,403	687,065	738,562	652,158	-34,907
-ADDITION TO / USE OF FUND BALANCE	-210,956	-102,496	-50,572	-29,204	0	0	181,064	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	2024 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.	\$565,000	2.75 Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0	
			TOTAL REVENUES	\$565,000	
			Wages & Benefits	\$250,279	
			Operating Expenses	\$23,416	
			TOTAL EXPENSES	\$273,695	
			COUNTY LEVY	(\$291,305)	
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	\$21,391	
			Operating Expenses	\$1,670	
			TOTAL EXPENSES	\$23,061	
			COUNTY LEVY	(\$26,939)	
Totals			TOTAL REVENUES	\$615,000	3.00
			TOTAL EXPENSES	\$296,756	
			COUNTY LEVY	(\$318,244)	

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024 Budget
Documents recorded	15,362	13,500	15,500
Legacy documents entered into computerized index	1,000	2,000	5,000
Vital records filed	2,057	2,000	2,000
Copies of vital records issued	12,335	10,950	10,500

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

Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Timeliness of recording	Important processes are not delayed due to unrecorded transactions.	1 day to record	1 day to record	1 day to record
Number of days all documents were not recorded within one day	Important processes are not delayed due to unrecorded transactions.	30	10	10
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$73,600	\$68,000	\$70,000

Register of Deeds

Oversight Committee: Land Resources & Environment

Register of Deeds
1.00 FTE

Deputy Register of Deeds
2.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

REGISTER OF DEEDS

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	(303,469)	(337,626)	(339,448)	(334,857)	(334,857)	(318,244)	16,613	4.96%	None	0	0
Other Taxes	297,037	354,357	352,328	250,000	280,000	285,000	35,000	14.00%			
User Fees	419,315	413,639	363,497	355,000	318,000	330,000	(25,000)	-7.04%	2024 Total	0	0
Use of Fund Balance	0	0	0	0	5,900	0	0	0.00%			
Total Revenues	412,883	430,370	376,377	270,143	269,043	296,756	26,613	9.85%			
Expenses											
Labor	144,499	158,782	161,261	163,149	163,149	182,615	19,466	11.93%	2025	0	0
Labor Benefits	73,878	78,138	81,506	82,358	82,358	89,056	6,698	8.13%	2026	0	0
Supplies & Services	16,307	18,491	15,240	24,636	23,536	25,085	449	1.82%	2027	0	0
Addition to Fund Balance	178,199	174,959	118,370	0	0	0	0	0.00%	2028	0	0
Total Expenses	412,883	430,370	376,377	270,143	269,043	296,756	26,613	9.85%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

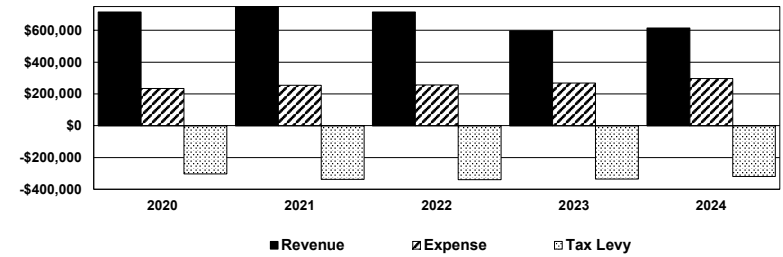
Continue to incorporate all older records into new system and enter grantor/grantee information found in old indexes.

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 2024. Revenue projections reflect that prediction.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND								\$ Change	
Department: REGISTER OF DEEDS	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10013 REGISTER OF DEEDS REVENUE									
411100 GENERAL PROPERTY TAXES	303,469	337,626	339,448	167,429	334,857	334,857	334,857	318,244	16,613
419100 REAL ESTATE TRANSFER TAX	-297,037	-354,357	-352,328	-143,945	-250,000	-250,000	-280,000	-285,000	35,000
451150 REGISTER OF DEEDS FEES	-346,040	-338,550	-293,695	-122,284	-285,000	-285,000	-250,000	-260,000	-25,000
451650 ELECTRONIC COPIES	-73,275	-75,089	-69,802	-33,515	-70,000	-70,000	-68,000	-70,000	0
TOTAL REGISTER OF DEEDS REVENUE	-412,882	-430,371	-376,377	-132,316	-270,143	-270,143	-263,143	-296,756	26,613
10013170 REGISTER OF DEEDS									
511100 SALARIES PERMANENT REGULAR	143,617	157,860	160,241	77,931	162,147	162,147	162,147	181,574	19,427
511200 SALARIES-PERMANENT-OVERTIME	0	0	59	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	882	922	961	0	1,002	1,002	1,002	1,041	39
514100 FICA & MEDICARE TAX	10,163	11,185	11,356	5,475	12,481	12,481	12,481	13,970	1,489
514200 RETIREMENT-COUNTY SHARE	9,754	10,710	10,489	5,299	11,094	11,094	11,094	12,600	1,506
514400 HEALTH INSURANCE COUNTY SHARE	53,760	55,996	59,429	29,222	58,565	58,565	58,565	62,243	3,678
514500 LIFE INSURANCE COUNTY SHARE	96	114	120	61	120	120	120	133	13
514600 WORKERS COMPENSATION	105	133	113	47	98	98	98	110	12
522500 TELEPHONE	117	42	0	0	100	100	0	0	-100
524800 MAINTENANCE AGREEMENT	211	912	1,077	559	1,300	1,300	1,300	1,500	200
531100 POSTAGE AND BOX RENT	3,498	4,554	4,421	1,530	4,900	4,900	3,900	4,700	-200
531200 OFFICE SUPPLIES AND EXPENSE	1,084	1,135	727	475	2,000	2,000	2,000	2,000	0
531500 FORMS AND PRINTING	1,125	1,439	1,226	876	1,500	1,500	1,500	1,500	0
531600 RECORD BOOKS AND BINDERS	312	910	0	0	650	650	650	650	0
531800 MIS DEPARTMENT CHARGEBACKS	9,632	8,883	6,098	4,371	11,799	11,799	11,799	12,148	349
532200 SUBSCRIPTIONS	0	0	79	0	80	80	80	80	0
532400 MEMBERSHIP DUES	200	275	640	540	750	750	750	750	0
533200 MILEAGE	103	252	545	491	750	750	750	850	100
533500 MEALS AND LODGING	19	82	419	38	800	800	800	900	100
552100 OFFICIALS BONDS	8	7	7	0	7	7	7	7	0
TOTAL REGISTER OF DEEDS	234,684	255,411	258,007	126,914	270,143	270,143	269,043	296,756	26,613
TOTAL DEPARTMENT REVENUE	-412,882	-430,371	-376,377	-132,316	-270,143	-270,143	-263,143	-296,756	26,613
TOTAL DEPARTMENT EXPENSE	234,684	255,411	258,007	126,914	270,143	270,143	269,043	296,756	26,613
-ADDITION TO / USE OF FUND BALANCE	-178,198	-174,960	-118,370	-5,402	0	0	5,900	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	2024 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	\$55,655		
			Operating Expenses	\$17,610		
			TOTAL EXPENSES	\$73,265		
			COUNTY LEVY	\$73,265		
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$73,265		
			COUNTY LEVY	\$73,265		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Corner Remonumentation	22	15	15
Corner Maintenance	178	200	200
G.P.S. Coordinates on corners	178	200	200
Review of Plats of Survey	165	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?	2022 Actual	2023 Estimate	2024 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	178	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	178	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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</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

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	79,141	81,047	75,021	73,698	73,698	73,265	(433)	-0.59%	None	0	0
Intergovernmental	0	0	4,789	0	0	0	0	0.00%		0	0
Use of Fund Balance	0	0	8,621	0	0	0	0	0.00%	2024 Total	0	0
Total Revenues	79,141	81,047	88,431	73,698	73,698	73,265	(433)	-0.59%			
Expenses											
Labor	48,662	45,103	60,431	51,001	51,001	51,144	143	0.28%	2025	0	0
Labor Benefits	4,443	4,193	5,557	4,540	4,540	4,511	(29)	-0.64%	2026	0	0
Supplies & Services	14,084	19,343	22,443	18,157	17,158	17,610	(547)	-3.01%	2027	0	0
Addition to Fund Balance	11,952	12,408	0	0	999	0	0	0.00%	2028	0	0
Total Expenses	79,141	81,047	88,431	73,698	73,698	73,265	(433)	-0.59%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

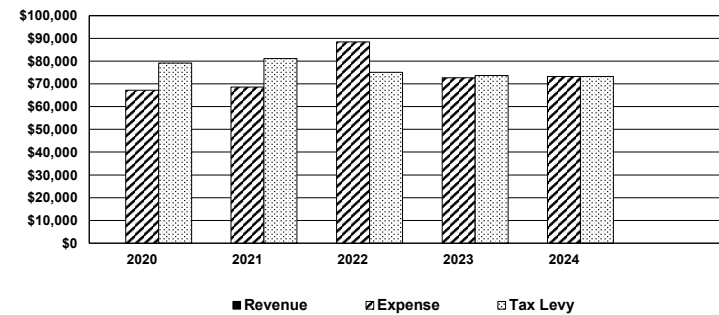
2024 Highlights & Issues on the Horizon

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 2024, 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 (CSM) have 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.

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	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10016 COUNTY SURVEYOR									
411100 GENERAL PROPERTY TAXES	-79,141	-81,047	-75,021	-36,849	-73,698	-73,698	-73,698	-73,265	-433
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	-4,789	0	0	0	0	0	0
TOTAL COUNTY SURVEYOR	-79,141	-81,047	-79,810	-36,849	-73,698	-73,698	-73,698	-73,265	-433
10016171 COUNTY SURVEYOR									
511100 SALARIES PERMANENT REGULAR	9,239	9,709	9,664	4,805	10,001	10,001	10,001	10,144	143
512700 WAGES-PART TIME-NO BENEFITS	39,423	35,394	50,767	18,462	41,000	41,000	41,000	41,000	0
514100 FICA & MEDICARE TAX	3,723	3,450	4,623	1,780	3,902	3,902	3,902	3,913	11
514600 WORKERS COMPENSATION	720	743	935	291	638	638	638	598	-40
520400 CERTIFIED SURVEY REVIEW	0	0	75	0	0	0	0	0	0
520500 MONUMENTATION MAINT & PRES	8,600	15,750	15,200	2,800	12,000	12,000	12,000	12,000	0
522500 TELEPHONE	567	607	389	303	519	519	520	519	0
531200 OFFICE SUPPLIES AND EXPENSE	285	0	524	0	1,500	1,500	500	1,000	-500
531800 MIS DEPARTMENT CHARGEBACKS	2,927	2,974	2,184	1,013	2,025	2,025	2,025	2,078	53
532400 MEMBERSHIP DUES	100	0	0	0	100	100	100	0	-100
536300 MONUMENTS,SIGNS,POSTS,ETC	1,593	0	4,059	0	2,000	2,000	2,000	2,000	0
552100 OFFICIALS BONDS	13	12	12	0	13	13	13	13	0
TOTAL COUNTY SURVEYOR	67,189	68,639	88,431	29,453	73,698	73,698	72,699	73,265	-433
TOTAL DEPARTMENT REVENUE	-79,141	-81,047	-79,810	-36,849	-73,698	-73,698	-73,698	-73,265	-433
TOTAL DEPARTMENT EXPENSE	67,189	68,639	88,431	29,453	73,698	73,698	72,699	73,265	-433
-ADDITION TO / USE OF FUND BALANCE	-11,952	-12,408	8,621	-7,396	0	0	-999	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.		12/31/2024		
Program Evaluation							
Program Title	Program Description		Mandates and References	2024 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	\$1,431,565	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
				TOTAL REVENUES	\$1,431,565		
				Wages & Benefits	\$276,675		
				Operating Expenses	\$125,894		
				TOTAL EXPENSES	\$402,569		
Totals				COUNTY LEVY	(\$1,028,996)	3.00	
				TOTAL REVENUES	\$1,431,565		
				TOTAL EXPENSES	\$402,569		
				COUNTY LEVY	(\$1,028,996)		
Output Measures - How much are we doing?							
Description			2022 Actual	2023 Estimate	2024 Budget		
Acres of Ag Use Converted / \$ Amount (Cty Share)			49 acres / \$11,352 Cty Share	50 / \$8,000	50 / \$8,000		
Address Changes Processed			674	750	775		
Lottery Credit Letters Sent			114	100	100		
Tax Receipts Processed			9843	10500	11,000		
County Department Receipts Processed			6656	7,000	7,000		
Payroll Checks/Advices Processed			16905	17,800	17,400		
Accounts Payable Checks Processed			9062	9,000	9,000		
Tax Certificates Issued for Delinquent Taxes (Current Year)			839	1000	1,000		
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)			\$1,115,849	\$1,800,000	\$1,200,000		
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure			154	160	150		
Properties Taken by Tax Foreclosure			40	25	25		
Key Outcome Indicators / Selected Results - How well are we doing?							
Description		What do the results mean?	2022 Actual	2023 Estimate	2024 Budget		
Weighted average rate of investments		The higher the rate, the more interest income earned	2.82%	4.74%	4.00%		
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-Treasurer
1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.50	0.00	-3.00	0.00	0.00
FTE Balance	6.00	6.00	3.00	3.00	3.00

TREASURER

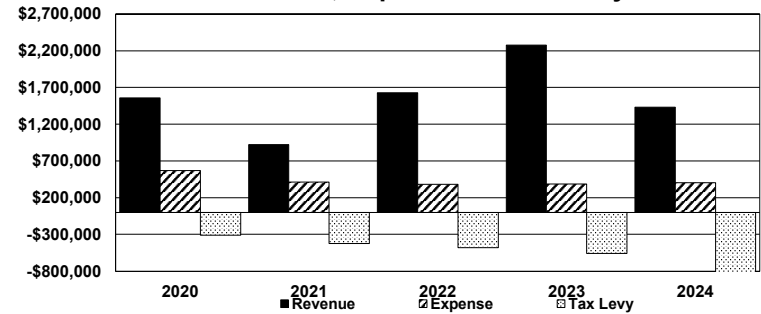
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	(313,026)	(422,449)	(479,960)	(559,519)	(559,519)	(1,028,996)	(469,477)	-83.91%	None	0	0
Other Taxes	600,337	579,645	570,389	493,065	545,065	495,065	2,000	0.41%			
Grants & Aids	126,426	126,161	121,647	125,000	126,252	125,000	0	0.00%	2024 Total	0	0
Fees, Fines & Forfeitures	5,989	15,421	12,826	8,000	8,000	8,000	0	0.00%			
User Fees	17,189	13,654	9,891	12,750	7,500	10,500	(2,250)	-17.65%			
Intergovernmental	90,936	31,027	49,454	37,000	75,534	37,000	0	0.00%	2025	0	0
Interest	495,248	114,676	818,613	271,445	1,500,848	750,000	478,555	176.30%	2026	0	0
Miscellaneous	220,078	39,802	44,982	1,000	12,500	6,000	5,000	500.00%	2027	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2028	0	0
Total Revenues	1,243,177	497,937	1,147,842	388,741	1,716,180	402,569	13,828	3.56%			
Expenses											
Labor	318,616	221,018	181,283	206,989	206,989	198,104	(8,885)	-4.29%			
Labor Benefits	112,774	59,401	61,277	61,727	61,727	78,571	16,844	27.29%			
Supplies & Services	135,494	129,826	139,229	120,025	115,865	125,894	5,869	4.89%			
Addition to Fund Balance	676,293	87,692	766,053	0	1,331,599	0	0	0.00%			
Total Expenses	1,243,177	497,937	1,147,842	388,741	1,716,180	402,569	13,828	3.56%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

During 2023 investment interest rates have been steadily increasing. This should reflect in more interest income into 2024. Cautious but positive increase.

Continue monitoring interest rate trends. Look into developing a Request for Proposal for investment advisory service.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023 To 2024
10012 TREASURER/REAL PROP REVENUE									
411100 GENERAL PROPERTY TAXES	313,026	422,449	479,960	279,760	559,519	559,519	559,519	1,028,996	-469,477
411400 FOREST CROP TAX	-65	-218	-65	-5	-65	-65	-65	-65	0
411500 MANAGED FOREST LAND TAXES	-79,639	-88,154	-78,029	-17,726	-68,000	-68,000	-70,000	-70,000	2,000
411600 PAYMENT IN LIEU OF TAXES-PILT	-105,217	-105,381	-100,868	-106,252	-105,000	-105,000	-106,252	-105,000	0
411700 FOREST LANDS AID	-20,810	-20,780	-20,779	0	-20,000	-20,000	-20,000	-20,000	0
412260 CHARGEBACKS	-135	-21	0	0	0	0	0	0	0
412270 OMITTED TAXES	-2,002	-1,976	0	0	0	0	0	0	0
419900 INTEREST/PENALTY ON TAXES	-518,496	-489,276	-492,295	-418,590	-425,000	-425,000	-475,000	-425,000	0
424296 ROUTES TO RECOVERY COVID	-400	0	0	0	0	0	0	0	0
443110 AG USE CONVERSION CHRГ	-5,989	-15,421	-12,826	-5,370	-8,000	-8,000	-8,000	-8,000	0
451650 COPIER/POSTAGE/MISC	-1,053	-1,283	-484	-335	-750	-750	-500	-500	-250
451680 UNCLAIMED FUNDS FORFEITURE	-11,381	0	-42,145	0	0	0	0	-5,000	5,000
461510 LETTER & SEARCH FEES	-15,550	-12,300	-9,408	-2,742	-12,000	-12,000	-7,000	-10,000	-2,000
472490 LOCAL GOVT/AGENCY PAYMENTS	-31,248	-31,027	-42,753	0	-37,000	-37,000	-37,000	-37,000	0
473100 TIF DISTRICT OVERRUNS	-59,688	0	-6,701	-38,534	0	0	-38,534	0	0
481100 INTEREST ON INVESTMENTS	-495,248	-114,676	-817,765	-1,430,035	-250,000	-271,445	-1,500,000	-750,000	478,555
481101 UNEARNED GAIN/LOSS ON INVESTMT	0	0	-848	848	0	0	-848	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-586	-71	0	0	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	-1	0	0	0	0	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-208,696	-39,802	-2,837	-11,782	-1,000	-1,000	-12,500	-1,000	0
TOTAL TREASURER/REAL PROP REVENUE	-1,243,177	-497,936	-1,147,842	-1,750,762	-367,296	-388,741	-1,716,180	-402,569	13,828
10012153 TREASURER/REAL PROP TAX LISTER									
511100 SALARIES PERMANENT REGULAR	318,118	220,603	180,574	88,913	185,066	206,511	206,511	197,586	-8,925
511200 SALARIES-PERMANENT-OVERTIME	0	17	271	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	498	398	438	0	478	478	478	518	40
514100 FICA & MEDICARE TAX	23,074	16,247	13,050	6,413	14,194	14,194	14,194	15,155	961
514200 RETIREMENT-COUNTY SHARE	21,367	14,771	11,794	6,046	12,617	12,617	12,617	13,669	1,052
514400 HEALTH INSURANCE COUNTY SHARE	67,986	28,060	36,160	23,257	34,655	34,655	34,655	49,537	14,882
514500 LIFE INSURANCE COUNTY SHARE	116	138	146	75	150	150	150	91	-59
514600 WORKERS COMPENSATION	230	185	127	53	111	111	111	119	8
522500 TELEPHONE	94	64	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	42,156	45,843	46,108	7,890	47,000	47,000	43,000	47,000	0
531200 OFFICE SUPPLIES AND EXPENSE	972	409	579	225	700	700	700	1,200	500
531400 SMALL EQUIPMENT	1,200	66	0	0	500	500	500	0	-500
531500 FORMS AND PRINTING	11,001	9,854	9,903	3,002	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	49,045	53,934	55,370	2,029	41,765	41,765	41,765	46,354	4,589
532100 PUBLICATION OF LEGAL NOTICES	0	486	0	363	600	600	363	600	0
532400 MEMBERSHIP DUES	170	180	100	100	100	100	100	100	0
532500 SEMINARS AND REGISTRATIONS	250	168	250	125	250	250	250	250	0

Fund: GENERAL FUND									\$ Change
Department: TREASURER/REAL PROPERTY	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				2024
10012153 TREASURER/REAL PROP TAX LISTER									
532800 TRAINING AND INSERVICE	20	0	0	0	100	100	350	100	0
533200 MILEAGE	287	177	57	34	200	200	500	300	100
533500 MEALS AND LODGING	191	192	558	0	700	700	500	600	-100
552100 OFFICIALS BONDS	1,289	1,168	1,168	0	1,200	1,200	1,200	1,200	0
TOTAL TREASURER/REAL PROP TAX LISTER	538,065	392,960	356,654	138,525	350,386	371,831	367,944	384,379	12,548
10012154 ASSESSMENTS									
526200 REAL ESTATE / PROPERTY TAX	0	0	0	0	20	20	0	0	-20
TOTAL ASSESSMENTS	0	0	0	0	20	20	0	0	-20
10012155 TAX DEED EXPENSE									
520900 CONTRACTED SERVICES	8,915	5,160	7,670	3,540	6,500	6,500	4,950	6,500	0
524600 FILING FEES	150	33	243	33	90	90	87	90	0
531100 POSTAGE AND BOX RENT	1,093	600	2,720	1,245	1,800	1,800	1,800	1,800	0
532100 PUBLICATION OF LEGAL NOTICES	2,726	2,335	4,821	1,441	3,500	3,500	4,800	4,800	1,300
559100 TAXES/EXP/MAINT ON DEEDS TAKEN	5,292	3,939	7,349	0	0	0	0	0	0
TOTAL TAX DEED EXPENSE	18,177	12,066	22,804	6,259	11,890	11,890	11,637	13,190	1,300
10012159 TAX CHARGEBACKS									
526200 REAL ESTATE / PROPERTY TAX	10,643	5,219	2,331	4,321	5,000	5,000	5,000	5,000	0
TOTAL TAX CHARGEBACKS	10,643	5,219	2,331	4,321	5,000	5,000	5,000	5,000	0
TOTAL DEPARTMENT REVENUE	-1,243,177	-497,936	-1,147,842	-1,750,762	-367,296	-388,741	-1,716,180	-402,569	13,828
TOTAL DEPARTMENT EXPENSE	566,884	410,244	381,789	149,105	367,296	388,741	384,581	402,569	13,828
-ADDITION TO / USE OF FUND BALANCE	-676,293	-87,692	-766,053	-1,601,658	0	0	-1,331,599	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	370,239	424,061	408,862	372,601	335,840	353,477	(19,124)	-5.13%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	7,296	0	0	0	0	0	0	0.00%	2024 Total	0	0
Total Revenues	377,535	424,061	408,862	372,601	335,840	353,477	(19,124)	-5.13%			
<u>Expenses</u>											
Supplies & Services	377,535	220,979	188,641	372,601	306,121	353,477	(19,124)	-5.13%	2025	0	0
Addition to Fund Balance	0	203,082	220,221	0	29,719	0	0	0.00%	2026	0	0
									2027	0	0
									2028	0	0
Total Expenses	377,535	424,061	408,862	372,601	335,840	353,477	(19,124)	-5.13%			
Beginning of Year Fund Balance	537,603	530,307	733,389		953,610	983,329					
End of Year Fund Balance	530,307	733,389	953,610		983,329						

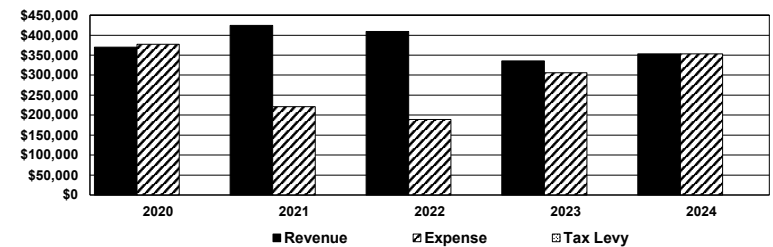
2024 Highlights & Issues on the Horizon

County began self insuring workers compensation in 2008. Workers compensation losses have been favorable since then. Rates for 2024 decreased slightly but are still relatively stable.

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	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
74999 WORKERS COMPENSATION									
474070 WORKERS COMP CHARGES	-370,239	-424,061	-408,862	-158,210	-372,601	-372,601	-335,840	-353,477	-19,124
TOTAL WORKERS COMPENSATION	-370,239	-424,061	-408,862	-158,210	-372,601	-372,601	-335,840	-353,477	-19,124
74999152 WORKERS COMPENSATION									
520900 CONTRACTED SERVICES	132,265	143,139	142,143	150,701	147,000	147,000	143,143	149,250	2,250
535300 DAMAGE CLAIMS	245,270	77,840	46,498	53,699	225,601	225,601	162,978	204,227	-21,374
TOTAL WORKERS COMPENSATION	377,535	220,979	188,641	204,400	372,601	372,601	306,121	353,477	-19,124
TOTAL DEPARTMENT REVENUE	-370,239	-424,061	-408,862	-158,210	-372,601	-372,601	-335,840	-353,477	-19,124
TOTAL DEPARTMENT EXPENSE	377,535	220,979	188,641	204,400	372,601	372,601	306,121	353,477	-19,124
-ADDITION TO / USE OF FUND BALANCE	7,297	-203,082	-220,221	46,190	0	0	-29,719	0	

Justice & Public Safety

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

FUNCTIONAL AREA MISSION STATEMENT

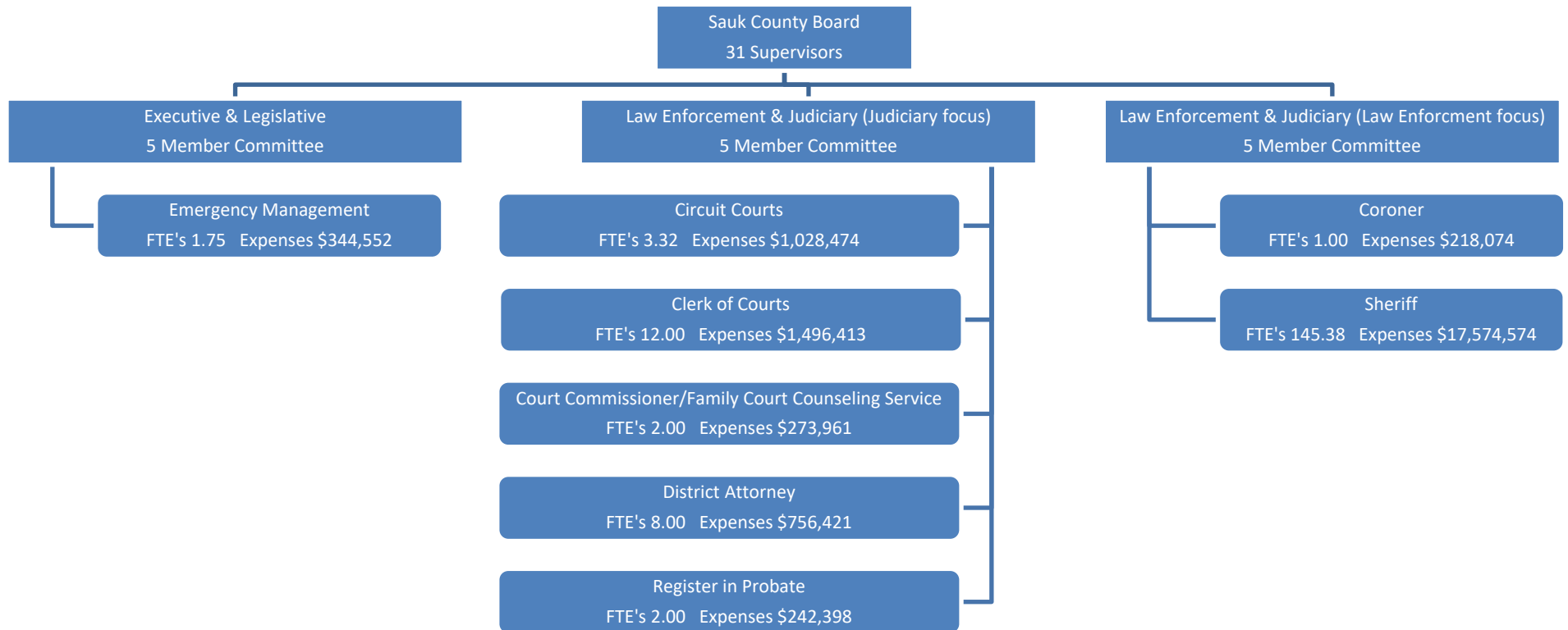
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

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

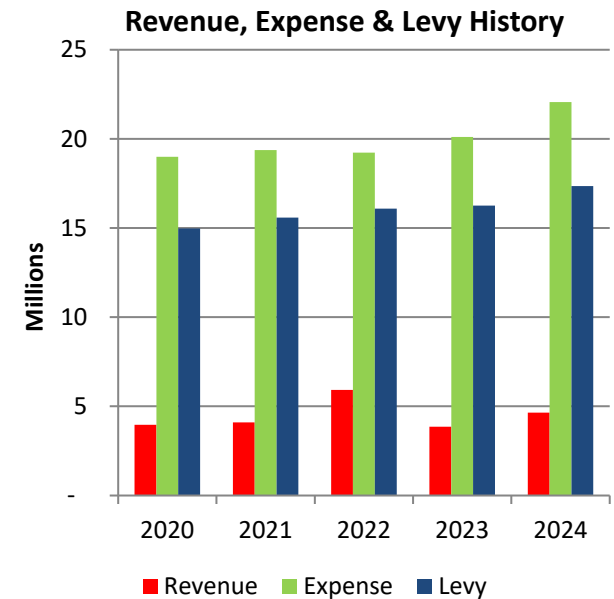
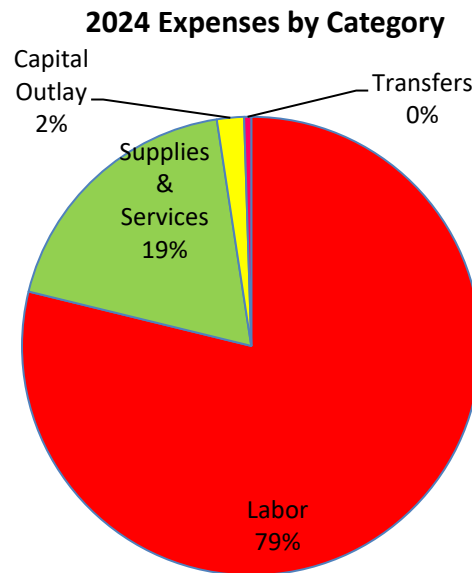
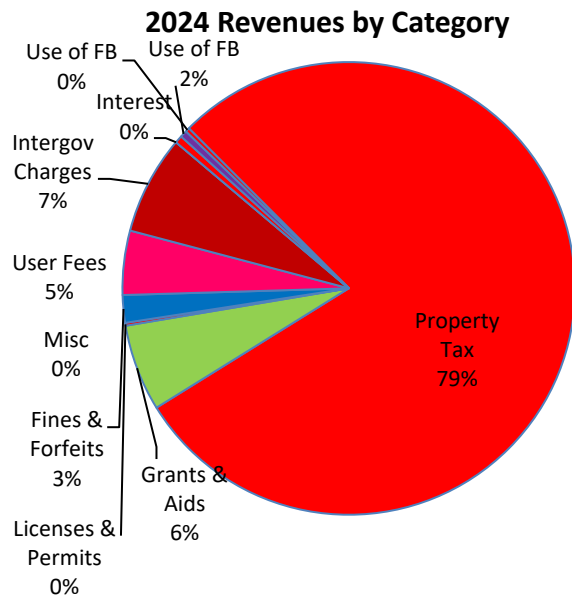
Fiscally Responsible / Essential Services
Safe Community



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2024

- Recruitment continues to be difficult to fill vacant positions. Labor increased by \$1.2 million due to implementation of a class and compensation study, negotiated labor contract for law enforcement and increased in health insurance premiums.
- 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

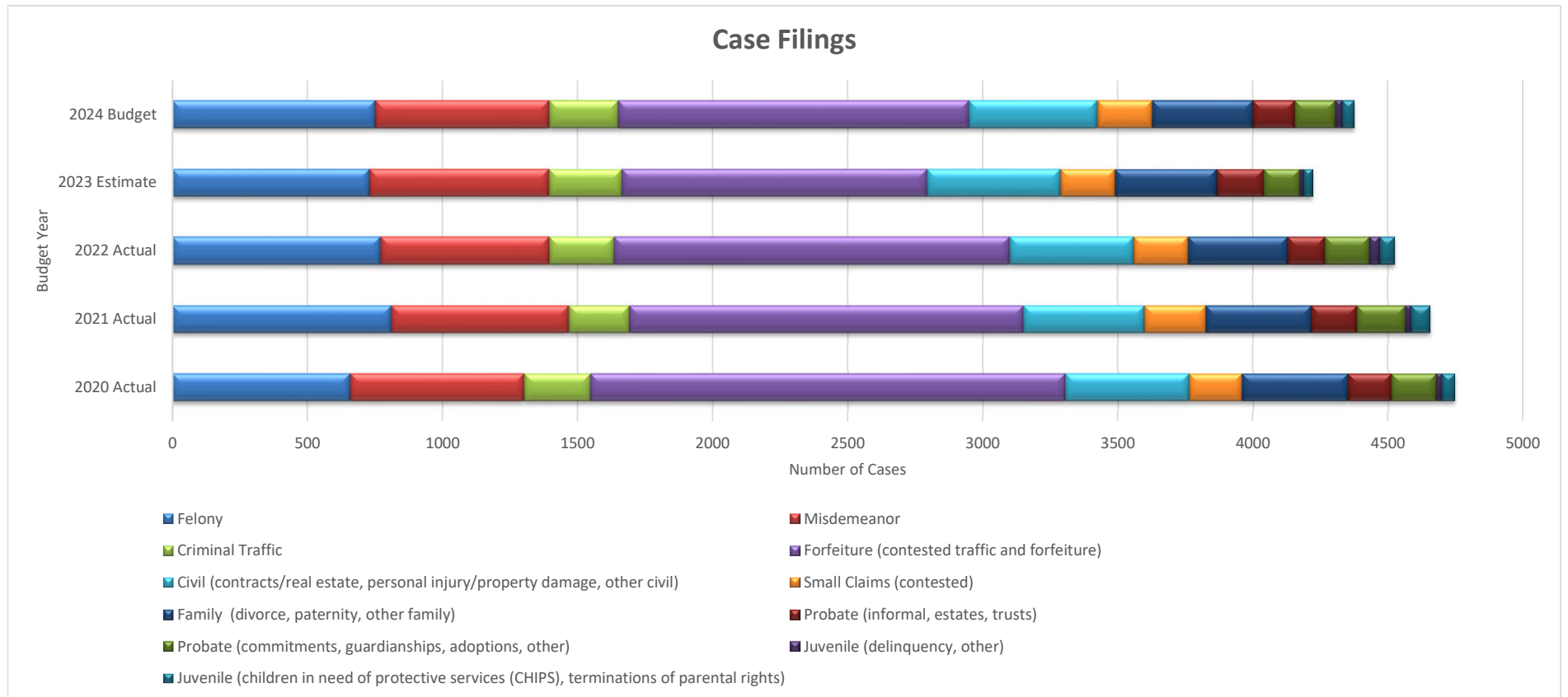
Justice & Public Safety - Security for county buildings / employees

Program Evaluation

Program Title	Program Description	Mandates and References	2024 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	\$229,590	3.32	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$229,590		
			Wages & Benefits	\$277,636		
			Operating Expenses	\$750,838		
			TOTAL EXPENSES	\$1,028,474		
			COUNTY LEVY	\$798,884		
Totals			TOTAL REVENUES	\$229,590	3.32	
			TOTAL EXPENSES	\$1,028,474		
			COUNTY LEVY	\$798,884		

Circuit Courts

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Number of cases filed, by category:			
Felony	771	730	751
Misdemeanor	624	664	644
Criminal Traffic	240	270	255
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,465	1,130	1,298
Civil (contracts/real estate, personal injury/property damage, other civil)	458	494	476
Small Claims	201	202	202
Family (divorce, paternity, other family)	368	376	372
Probate (informal, estates, trusts)	138	174	156
Probate (commitments, guardianships, adoptions, other)	165	134	150
Juvenile (delinquency, other)	38	14	26
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	56	34	45
Total Cases Filed	4,524	4,222	4,375



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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.	\$ 75,877	\$ 30,000	\$ 44,000
Number of Jury Trials / Number of Trial Days		19 / 48	12 / 16	12 / 20

Circuit Court						
Jury History Costs						
<u>Year</u>	<u># of Trials</u>	<u># of Days</u>	<u>Per Diem</u>	<u>Mileage</u>	<u>Meals/Lodging</u>	<u>Total</u>
2012	18	26	30,920	10,646	1,321	42,887
2013	9	18	20,137	7,422	2,376	29,935
2014	15	37	30,602	10,560	2,720	43,882
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2,828	43,329
2017	8	19	20,151	7,664	1,924	29,739
2018	18	32	29,040	10,383	2,819	42,242
2019	12	15	17,370	6,601	1,499	25,470
2020	1	1	1,760	568	132	2,460
2021	7	17	16,160	5,985	1,728	23,873
2022	19	48	48,394	20,054	7,428	75,876
6 months 2023	5	7	9,840	3,671	892	14,403

Circuit Courts

Oversight Committee: **Law Enforcement & Judiciary**

Circuit Court Judges *
3.00 FTE

Lead Judicial Assistant
1.00 FTE

Judicial Assistant
2.00 FTE

Law Clerk
0.32 FTE

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.01	-0.15	0.01	0.08	-0.01
FTE Balance	3.39	3.24	3.25	3.33	3.32

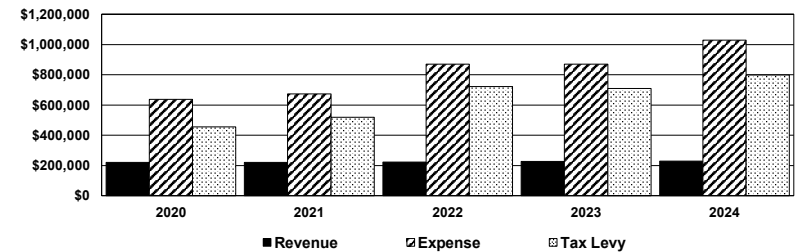
CIRCUIT COURTS

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	455,635	518,192	723,315	709,853	709,853	798,884	89,031	12.54%	None	0	0
Grants & Aids	219,902	221,035	223,537	225,018	227,303	229,590	4,572	2.03%			
Use of Fund Balance	0	0	0	10,000	0	0	(10,000)	-100.00%	2024 Total	0	0
Total Revenues	675,537	739,227	946,852	944,871	937,156	1,028,474	83,603	8.85%			
Expenses											
Labor	138,283	153,378	163,560	179,101	179,101	200,529	21,428	11.96%	2025	0	0
Labor Benefits	72,608	63,169	71,477	71,127	71,127	77,107	5,980	8.41%	2026	0	0
Supplies & Services	427,353	458,015	635,969	694,643	619,235	750,838	56,195	8.09%	2027	0	0
Addition to Fund Balance	37,293	64,665	75,846	0	67,693	0	0	0.00%	2028	0	0
Total Expenses	675,537	739,227	946,852	944,871	937,156	1,028,474	83,603	8.85%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 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	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10004 CIRCUIT COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-455,635	-518,192	-723,315	-354,927	-709,853	-709,853	-709,853	-798,884	89,031
424000 STATE AID COURTS SYSTEM	-219,902	-221,035	-223,537	-112,508	-225,018	-225,018	-227,303	-229,590	4,572
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-10,000	0	0	-10,000
TOTAL CIRCUIT COURTS REVENUE	-675,537	-739,227	-946,852	-467,435	-934,871	-944,871	-937,156	-1,028,474	83,603
10004120 CIRCUIT COURTS									
511100 SALARIES PERMANENT REGULAR	133,084	143,394	149,001	73,989	163,083	163,083	163,083	180,970	17,887
511900 LONGEVITY-FULL TIME	1,159	1,199	1,295	0	1,359	1,359	1,359	1,319	-40
512100 WAGES-PART TIME	1,796	1,644	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	10,046	11,092	11,990	5,703	13,701	13,701	13,701	15,341	1,640
514200 RETIREMENT-COUNTY SHARE	9,025	9,753	9,044	4,982	10,502	10,502	10,502	11,884	1,382
514400 HEALTH INSURANCE COUNTY SHARE	53,219	42,049	50,213	23,257	46,610	46,610	46,610	49,537	2,927
514500 LIFE INSURANCE COUNTY SHARE	53	67	73	37	73	73	73	70	-3
514600 WORKERS COMPENSATION	122	213	294	97	241	241	241	275	34
514800 UNEMPLOYMENT	142	-4	-138	0	0	0	0	0	0
515800 PER DIEM BAILIFF	2,244	7,141	13,265	4,592	14,659	14,659	14,659	18,240	3,581
520100 COURT SECURITY	399,887	406,336	534,169	253,556	612,337	612,337	537,119	676,021	63,684
522500 TELEPHONE	322	2,336	0	0	0	0	0	0	0
523300 PER DIEM JURY WITNESS	1,720	16,160	48,394	9,840	30,000	30,000	30,000	30,000	0
531100 POSTAGE AND BOX RENT	9,509	9,763	8,464	3,759	9,500	9,500	9,500	9,500	0
531200 OFFICE SUPPLIES AND EXPENSE	3,115	4,467	3,903	750	4,000	4,000	4,000	4,000	0
531500 FORMS AND PRINTING	700	385	818	0	700	700	0	0	-700
531800 MIS DEPARTMENT CHARGEBACKS	6,146	5,933	7,095	3,853	7,706	17,706	17,706	10,317	-7,389
532300 PROFESSIONAL SUBSCRIPTION	5,137	4,694	4,433	2,124	5,500	5,500	5,500	5,500	0
533200 MILEAGE	133	227	1,210	705	900	900	1,410	1,500	600
533220 JURY MILEAGE	551	5,985	20,054	3,671	10,000	10,000	10,000	10,000	0
533600 JURY MEALS AND LODGING	132	1,728	7,428	892	4,000	4,000	4,000	4,000	0
TOTAL CIRCUIT COURTS	638,243	674,561	871,006	391,807	934,871	944,871	869,463	1,028,474	83,603
TOTAL DEPARTMENT REVENUE	-675,537	-739,227	-946,852	-467,435	-934,871	-944,871	-937,156	-1,028,474	83,603
TOTAL DEPARTMENT EXPENSE	638,243	674,561	871,006	391,807	934,871	944,871	869,463	1,028,474	83,603
-ADDITION TO / USE OF FUND BALANCE	-37,294	-64,666	-75,846	-75,628	0	0	-67,693	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	2024 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	\$286,094	8.70	New cases filed and cases disposed
			Grants	\$32,000		
			TOTAL REVENUES	\$318,094		
			Wages & Benefits	\$757,132		
			Operating Expenses	\$78,165		
			TOTAL EXPENSES	\$835,297		
		COUNTY LEVY	\$517,203			
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	\$580,020	3.30	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$100,000		
			TOTAL REVENUES	\$680,020		
			Wages & Benefits	\$301,116		
			Operating Expenses	\$360,000		
			TOTAL EXPENSES	\$661,116		
		COUNTY LEVY	(\$18,904)			
Totals			TOTAL REVENUES	\$998,114	12.00	
			TOTAL EXPENSES	\$1,496,413		
			COUNTY LEVY	\$498,299		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
New cases filed	14,109	15,000	16,000
Total Receipts	\$3,560,962	\$3,800,000	\$3,900,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$794,122	\$619,000	\$750,000
Collections via Credit Service International	\$187,728	\$185,000	\$185,000
Clerk of Courts Restitution Collections for Victims	\$215,433	\$200,000	\$215,000
Clerk of Court Revenue	\$797,820	\$828,000	\$830,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$3,919,872	\$3,945,000	\$4,000,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	20,181	2,900	3,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	3,106	2,750	3,000

Clerk of Courts

Oversight Committee: Law Enforcement & Judiciary

Clerk of Courts
1.00 FTE

Deputy Clerk of Courts
9.00 FTE

Chief Deputy Clerk of Courts
1.00 FTE

Interpreter
1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	12.00	12.00	12.00	12.00	12.00

CLERK OF COURTS

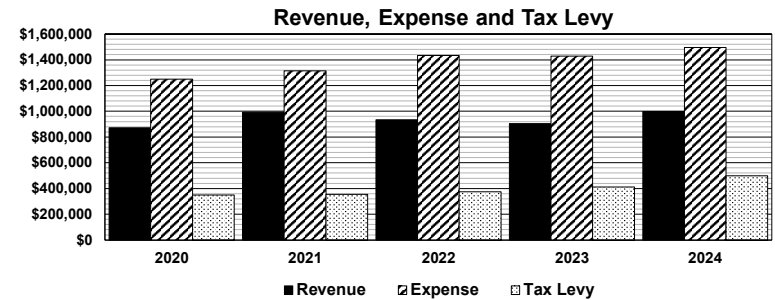
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	349,813	354,066	375,120	411,298	411,298	498,299	87,001	21.15%	None	0	0
Grants & Aids	122,462	115,647	134,348	126,000	129,180	195,175	69,175	54.90%			
Licenses & Permits	20	20	0	40	20	20	(20)	-50.00%	2024 Total	0	0
Fees, Fines & Forfeitures	270,896	338,577	312,101	300,000	293,056	306,000	6,000	2.00%			
User Fees	328,495	356,663	339,053	392,335	373,297	379,385	(12,950)	-3.30%			
Intergovernmental	17,880	16,792	17,447	20,300	17,266	17,534	(2,766)	-13.63%	2025	0	0
Miscellaneous	133,188	165,187	131,046	155,000	92,396	100,000	(55,000)	-35.48%	2026	0	0
Use of Fund Balance	25,817	0	125,144	0	112,568	0	0	0.00%	2027	0	0
									2028	0	0
Total Revenues	1,248,571	1,346,952	1,434,259	1,404,973	1,429,081	1,496,413	91,440	6.51%			
Expenses											
Labor	594,775	611,483	628,755	659,630	659,630	727,986	68,356	10.36%			
Labor Benefits	258,653	268,418	280,480	286,836	286,836	330,262	43,426	15.14%			
Supplies & Services	395,143	434,664	525,024	458,507	482,615	438,165	(20,342)	-4.44%			
Addition to Fund Balance	0	32,387	0	0	0	0	0	0.00%			
Total Expenses	1,248,571	1,346,952	1,434,259	1,404,973	1,429,081	1,496,413	91,440	6.51%			
Beginning of Year Fund Balance											
End of Year Fund Balance											
Included in General Fund Total											

2024 Highlights & Issues on the Horizon

Due to the increase in Guardian ad Litem (GAL) court appointments, an increase in the GAL State reimbursement beginning in 2023.

Higher interpreter demands for family, criminal cases and unique languages has resulted in an increase to travel and interpreter costs. Due to the continued increase in interpreter use, a Spanish Interpreter position has been incorporated into 2024 budget. The higher demand also results in an increase of State interpreter reimbursement.

Reducing outside collections from three to two agencies mid -year 2021 has led to a decrease in collection of interest in 2022 and 2023. The uncollectible accounts have since been turned over to our remaining agencies. Transferring unpaid debt from one agency to the next zeroed that interest and started over with the new turnover.



Fund: GENERAL FUND									\$ Change
Department: CLERK OF COURTS	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10002 CLERK OF COURTS REVENUE									
411100 GENERAL PROPERTY TAXES	-349,813	-354,066	-375,120	-205,649	-411,298	-411,298	-411,298	-498,299	87,001
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	0	0	0	-63,175	63,175
424295 COVID-19 RELIEF	-5,567	0	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	-1,722	0	0	0	0	0	0	0	0
424340 INTERPRETER FEE-COUNTY	-17,114	-23,293	-28,921	-14,590	-28,000	-28,000	-29,180	-32,000	4,000
424370 GAL STATE AID	-98,059	-92,354	-105,427	0	-98,000	-98,000	-100,000	-100,000	2,000
441100 P000-COUNTY ORDINANCES	-138,439	-165,576	-148,976	-67,352	-150,000	-150,000	-147,729	-150,000	0
441200 PENAL FINE SF341/OTHER CO	-117,675	-129,828	-122,883	-53,129	-125,000	-125,000	-115,636	-125,000	0
441210 BAIL FORFEITURES	-4,927	-31,430	-29,038	-10,925	-15,000	-15,000	-19,425	-20,000	5,000
441240 GUARDIAN AD LITEM FEES CO	-114,423	-111,962	-104,337	-58,483	-125,000	-125,000	-122,391	-120,000	-5,000
441700 IGNITION INTERLOCK DEVICE	-9,855	-11,743	-11,205	-4,618	-10,000	-10,000	-10,266	-11,000	1,000
451110 ODLF-OCCUP LICENSE CO	-20	-20	0	0	-40	-40	-20	-20	-20
451130 OTHER CLERK FEES-COUNTY	-20,236	-21,354	-21,794	-9,154	-22,000	-22,000	-20,795	-22,000	0
451160 ATTORNEYS FEES DUE COUNTY	-71,467	-86,160	-87,339	-49,602	-100,000	-100,000	-103,636	-100,000	0
451170 FAMILY FILING FEE COST	-1,060	-1,180	-920	-340	-1,200	-1,200	-790	-1,000	-200
451180 CIRCUIT COURT FEES	-79,374	-85,655	-80,852	-36,071	-90,000	-90,000	-82,917	-88,000	-2,000
451190 COUNTY SHARE COURT COSTS	-80	-120	-70	-60	-120	-120	-120	-120	0
451210 JURY FEES-COUNTY	-5,616	-4,904	-6,644	-1,944	-7,000	-7,000	-5,056	-6,000	-1,000
451220 MUNICIPAL FEES	-15,725	-13,935	-15,050	-5,730	-18,000	-18,000	-15,070	-15,000	-3,000
451231 PAYMENT PLAN FEES	-4,280	-4,965	-6,223	-1,976	-6,000	-6,000	-5,105	-6,000	0
451240 RESTITUTION SURCHARGE-CO	-5,811	-8,986	-5,365	-2,051	-9,000	-9,000	-4,835	-7,500	-1,500
451241 RESTITUTION ADMIN SURCHARGE 5%	-3,881	-5,946	-3,883	-2,541	-4,000	-4,000	-3,959	-4,000	0
451260 SEARCH FEES COUNTY	-15	-25	-35	-15	-15	-15	-25	-15	0
451270 SMALL CLAIMS	-14,659	-14,729	-13,007	-6,202	-18,000	-18,000	-14,176	-14,500	-3,500
451280 TRANSMITTAL FEES	-195	-315	-225	-75	-200	-200	-150	-200	0
451410 JLF-JUVENILE LEGAL FEE-CO	-669	-1,076	-550	-332	-1,100	-1,100	-632	-700	-400
451650 COPIER/POSTAGE/MISC	-6,559	-9,228	-7,399	-4,211	-9,000	-9,000	-8,745	-9,000	0
451660 FAX FEES COUNTY	-231	-600	-445	-89	-400	-400	-190	-500	100
451670 MAIL FEES COUNTY	-223	-244	-222	-90	-200	-200	-206	-250	50
474610 CSA CONTRACT	-1,486	-1,781	-1,847	-935	-1,200	-1,200	-1,564	-1,834	634
481250 INTEREST ON A/R	-133,188	-165,187	-131,046	-62,456	-155,000	-155,000	-92,396	-100,000	-55,000
484010 NON-SUFFICIENT FUNDS FEES	-384	-293	-293	-111	-200	-200	-201	-300	100
TOTAL CLERK OF COURTS REVENUE	-1,222,754	-1,346,952	-1,309,116	-598,729	-1,404,973	-1,404,973	-1,316,513	-1,496,413	91,440
10002122 CLERK OF COURT									
511100 SALARIES PERMANENT REGULAR	591,226	607,756	624,639	311,810	652,914	652,914	652,914	721,855	68,941
511200 SALARIES-PERMANENT-OVERTIME	43	0	169	0	2,549	2,549	2,549	2,500	-49
511900 LONGEVITY-FULL TIME	3,507	3,727	3,947	0	4,167	4,167	4,167	3,631	-536
514100 FICA & MEDICARE TAX	42,734	43,925	45,200	22,350	50,462	50,462	50,462	55,691	5,229
514200 RETIREMENT-COUNTY SHARE	40,097	41,245	40,906	21,203	44,855	44,855	44,855	50,231	5,376

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: CLERK OF COURTS	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10002122 CLERK OF COURT									
514400 HEALTH INSURANCE COUNTY SHARE	175,172	182,458	193,642	98,464	190,829	190,829	190,829	223,559	32,730
514500 LIFE INSURANCE COUNTY SHARE	219	277	293	152	294	294	294	344	50
514600 WORKERS COMPENSATION	430	512	439	187	396	396	396	437	41
521200 LEGAL SERVICES (GAL)	206,954	210,334	217,823	106,791	215,000	215,000	218,894	215,000	0
521400 COURT REPORTER AND TRANSCRIBER	2,809	4,094	4,625	1,978	3,200	3,200	4,421	4,000	800
522500 TELEPHONE	2,457	1,010	418	226	500	500	490	500	0
523900 INTERPRETER FEES	15,566	22,042	33,649	10,941	22,000	22,000	28,441	5,000	-17,000
523901 INTERPRETER FEES-TRAVEL	8,586	13,992	23,369	8,650	18,000	18,000	20,654	5,000	-13,000
525500 APPOINTED COUNSEL	83,622	117,244	176,114	46,164	130,000	130,000	149,195	145,000	15,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	25,210	16,532	15,300	8,281	20,000	20,000	16,281	15,000	-5,000
525601 EXPERT WITNESS TRAVEL-PSYCH	0	813	874	0	5,000	5,000	0	0	-5,000
525700 WITNESS FEES-DA	16	371	528	112	500	500	272	320	-180
525701 WITNESS FEES-DA-TRAVEL	17	602	5,339	655	2,500	2,500	1,155	0	-2,500
531100 POSTAGE AND BOX RENT	30,301	33,935	30,471	13,501	26,000	26,000	26,291	32,000	6,000
531200 OFFICE SUPPLIES AND EXPENSE	4,607	6,050	6,175	2,270	4,500	4,500	6,073	7,000	2,500
531400 SMALL EQUIPMENT	1,442	162	547	0	500	500	0	500	0
531800 MIS DEPARTMENT CHARGEBACKS	12,638	6,433	8,777	4,045	9,288	9,288	9,288	7,610	-1,678
532200 SUBSCRIPTIONS	168	171	108	0	200	200	0	0	-200
532400 MEMBERSHIP DUES	125	125	145	125	125	125	125	125	0
532800 TRAINING AND INSERVICE	0	210	105	105	210	210	210	210	0
533200 MILEAGE	123	228	206	126	300	300	301	300	0
533500 MEALS AND LODGING	243	82	189	190	450	450	290	350	-100
552100 OFFICIALS BONDS	258	234	264	0	234	234	234	250	16
TOTAL CLERK OF COURT	1,248,571	1,314,565	1,434,260	658,327	1,404,973	1,404,973	1,429,081	1,496,413	91,440
TOTAL DEPARTMENT REVENUE	-1,222,754	-1,346,952	-1,309,116	-598,729	-1,404,973	-1,404,973	-1,316,513	-1,496,413	91,440
TOTAL DEPARTMENT EXPENSE	1,248,571	1,314,565	1,434,260	658,327	1,404,973	1,404,973	1,429,081	1,496,413	91,440
-ADDITION TO / USE OF FUND BALANCE	25,816	-32,386	125,144	59,598	0	0	112,568	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	2024 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	\$45,000	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$45,000		
			Wages & Benefits	\$132,099		
			Operating Expenses	\$85,975		
			TOTAL EXPENSES	\$218,074		
	COUNTY LEVY	\$173,074				
Outlay	None		TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$45,000	1.00	
			TOTAL EXPENSES	\$218,074		
			COUNTY LEVY	\$173,074		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Coroner cases - cremation and death investigations	1,083	1,116	1,100
Number of autopsies	20	32	30
Number of toxicologies	54	52	52
Number of cremation permits	437	426	426
Number of signed death certificates (signed by County Coroner)	228	222	250
Natural Deaths (signed by County Coroner or Medical Doctor)	568	600	560
Accidents	61	70	80
Suicide	14	8	12
Homicide	3	1	2
Undetermined	0	1	2

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	5 days	5 days

Coroner

Oversight Committee: Law Enforcement & Judiciary

Coroner

1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</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

CORONER

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	158,202	158,745	188,526	171,388	171,388	173,074	1,686	0.98%	None	0	0
Grants & Aids	0	0	5,900	0	0	0	0	0.00%		0	0
Licenses & Permits	47,000	41,625	40,625	39,520	50,200	45,000	5,480	13.87%		0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	205,202	200,370	235,051	210,908	221,588	218,074	7,166	3.40%	2025	0	0
									2026	45,000	45,000
									2027	0	0
									2028	0	0
Expenses											
Labor	84,652	85,338	81,581	97,749	97,749	97,748	(1)	0.00%			
Labor Benefits	29,993	30,942	31,491	33,149	33,149	34,367	1,218	3.67%			
Supplies & Services	74,033	70,250	59,351	80,010	77,624	85,975	5,965	7.46%			
Capital Outlay	0	0	41,087	0	0	0	0	0.00%			
Addition to Fund Balance	16,524	13,840	21,541	0	13,066	0	0	0.00%			
Total Expenses	205,202	200,370	235,051	210,908	221,588	218,090	7,182	3.41%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 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.

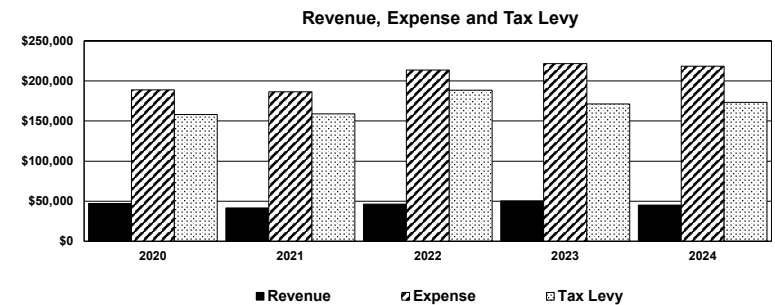
The budget includes increasing cremation fee rates from \$125 to \$130. Also, if a decedent is on assistance and qualifies, there funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more take advantage of this program.

Law Enforcement continues to request autopsies and blood tests as needed. Cost for the services have increased.

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.



0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: CORONER	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023 To 2024
10021 CORONER REVENUES									
411100 GENERAL PROPERTY TAXES	-158,202	-158,745	-188,526	-85,694	-171,388	-171,388	-171,388	-173,074	1,686
424299 AMERICAN RESCUE PLAN ACT	0	0	-5,900	0	0	0	0	0	0
441600 CREMATION PERMITS	-47,000	-41,625	-40,625	-25,145	-39,520	-39,520	-50,200	-45,000	5,480
TOTAL CORONER REVENUES	-205,202	-200,370	-235,051	-110,839	-210,908	-210,908	-221,588	-218,074	7,166
10021126 CORONER									
511100 SALARIES PERMANENT REGULAR	66,012	66,023	66,011	33,664	71,069	71,069	71,069	71,054	-15
514100 FICA & MEDICARE TAX	6,297	6,334	6,034	3,439	7,478	7,478	7,478	7,477	-1
514200 RETIREMENT-COUNTY SHARE	4,456	4,453	4,295	2,289	4,833	4,833	4,833	4,903	70
514400 HEALTH INSURANCE COUNTY SHARE	17,920	18,665	19,810	9,741	19,522	19,522	19,522	20,748	1,226
514500 LIFE INSURANCE COUNTY SHARE	67	87	94	47	94	94	94	94	0
514600 WORKERS COMPENSATION	1,254	1,402	1,258	579	1,222	1,222	1,222	1,143	-79
515800 PER DIEM	18,640	19,315	15,570	12,620	26,680	26,680	26,680	26,680	0
521120 INTERMENT/CREMATION	2,000	1,700	0	500	2,000	2,000	2,000	2,000	0
521900 OTHER PROFESSIONAL SERVICES	53,879	47,870	40,146	15,640	55,000	55,000	55,000	60,000	5,000
522500 TELEPHONE	169	308	597	185	325	325	600	600	275
531200 OFFICE SUPPLIES AND EXPENSE	1,005	1,381	1,512	983	2,000	2,000	2,000	2,500	500
531800 MIS DEPARTMENT CHARGEBACKS	2,999	1,963	2,492	1,349	3,198	3,198	3,198	3,407	209
532400 MEMBERSHIP DUES	120	120	90	0	120	120	0	0	-120
532800 TRAINING AND INSERVICE	0	0	0	125	1,000	1,000	125	1,000	0
533500 MEALS AND LODGING	0	0	0	0	800	800	0	800	0
534700 FIELD SUPPLIES	3,458	6,923	3,491	736	4,000	4,000	4,000	4,000	0
535100 VEHICLE FUEL / OIL	4,428	5,398	5,899	2,351	6,866	6,866	6,000	6,866	0
535200 VEHICLE MAINTENANCE AND REPAIR	4,186	2,981	3,422	827	3,000	3,000	3,000	3,000	0
551200 INSURANCE-VEHICLE LIABILITY	1,788	1,606	1,701	2,128	1,700	1,700	1,700	1,800	100
552100 OFFICIALS BONDS	1	1	1	0	1	1	1	2	1
581900 CAPITAL OUTLAY	0	0	41,087	0	0	0	0	0	0
TOTAL CORONER	188,678	186,529	213,511	87,203	210,908	210,908	208,522	218,074	7,166
TOTAL DEPARTMENT REVENUE	-205,202	-200,370	-235,051	-110,839	-210,908	-210,908	-221,588	-218,074	7,166
TOTAL DEPARTMENT EXPENSE	188,678	186,529	213,511	87,203	210,908	210,908	208,522	218,074	7,166
-ADDITION TO / USE OF FUND BALANCE	-16,524	-13,841	-21,541	-23,636	0	0	-13,066	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.	12/31/2024 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.	12/31/2024 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.	12/31/2024 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	12/31/2024 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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.	\$28,780	1.98	
			Grants	\$0		
			Use of Fund Balance	0		
			TOTAL REVENUES	\$28,780		
			Wages & Benefits	\$248,700		
			Operating Expenses	\$7,479		
			TOTAL EXPENSES	\$256,179		
COUNTY LEVY	\$227,399					
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.	\$15,282	0.02	Referrals completed
			Grants	\$2,500		
			Use of Fund Balance	0		
			Use of Carryforward Funds	0		
			TOTAL REVENUES	\$17,782		
			Wages & Benefits	\$3,116		
			Operating Expenses	\$14,666		
TOTAL EXPENSES	\$17,782					
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$46,562	2.00	
			TOTAL EXPENSES	\$273,961		
			COUNTY LEVY	\$227,399		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
"Family law" cases			
Temporary (initial) hearings	386	612	620
Final divorce hearings	147	151	150
Child support-related hearings	385	430	410
"Civil Law" cases			
Domestic abuse hearings	59	50	55
Small claims initial appearances	0	0	0
"Watts" reviews	82	72	75
Other cases			
Criminal case appearances	1,135	1,269	1,260
Traffic / forfeitures initial appearances	456	542	525
Mediation referrals made	104	103	105

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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

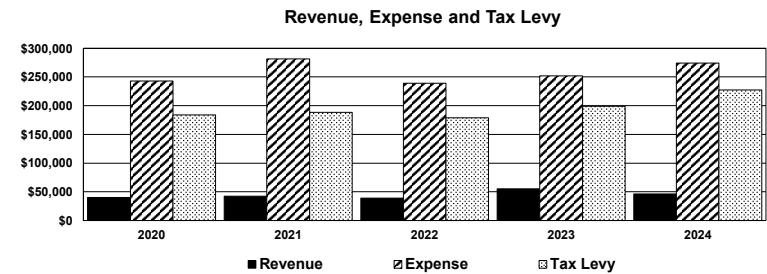
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	183,745	188,553	178,654	198,826	198,826	227,399	28,573	14.37%	None	0	0
Grants & Aids	0	0	0	2,400	4,900	2,500	100	4.17%			
User Fees	13,995	16,186	16,670	15,000	15,000	15,000	0	0.00%	2024 Total	0	0
Intergovernmental	25,935	25,946	22,362	35,556	35,556	29,062	(6,494)	-18.26%			
Use of Fund Balance	19,218	50,873	21,569	0	0	0	0	0.00%			
Total Revenues	242,893	281,558	239,255	251,782	254,282	273,961	22,179	8.81%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
<u>Expenses</u>											
Labor	167,011	208,680	159,983	166,090	166,090	183,673	17,583	10.59%			
Labor Benefits	59,638	54,632	63,693	63,115	63,118	68,143	5,028	7.97%			
Supplies & Services	16,244	18,246	15,579	22,577	22,777	22,145	(432)	-1.91%			
Addition to Fund Balance	0	0	0	0	2,297	0	0	0.00%			
Total Expenses	242,893	281,558	239,255	251,782	254,282	273,961	22,179	8.81%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

The proliferation of "pro se" litigants continues to present an increasing strain on available time and resources. This Office opened a Pro Se Family Law Clinic in April 2023, to assist pro se litigants in family law matters.

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



Fund: GENERAL FUND									\$ Change
Department: COURT COMMISSIONER	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10005 COURT COMMISSIONER REVENUE									
411100 GENERAL PROPERTY TAXES	-183,745	-188,553	-178,654	-99,413	-198,826	-198,826	-198,826	-227,399	28,573
424271 STATE BAR WIS LAW FOUND GRANT	0	0	0	-4,900	-2,400	-2,400	-4,900	-2,500	100
451200 FAMILY CT COUNSEL FEE MARRIAGE	-7,680	-8,300	-10,060	-3,320	-7,500	-7,500	-7,500	-7,500	0
451250 FAMILY CT COUNSEL REV CLKCOURT	-6,315	-7,886	-6,610	-2,885	-7,500	-7,500	-7,500	-7,500	0
474610 CSA CONTRACT	-25,935	-25,946	-22,361	-14,430	-35,556	-35,556	-35,556	-29,062	-6,494
TOTAL COURT COMMISSIONER REVENUE	-223,675	-230,685	-217,685	-124,948	-251,782	-251,782	-254,282	-273,961	22,179
10005124 COURT COMMISSIONER									
511100 SALARIES PERMANENT REGULAR	155,509	201,321	155,259	77,106	161,233	161,233	161,233	178,581	17,348
511900 LONGEVITY-FULL TIME	1,056	805	471	0	491	491	491	505	14
514100 FICA & MEDICARE TAX	11,574	15,205	11,541	5,664	12,549	12,549	12,549	13,878	1,329
514200 RETIREMENT-COUNTY SHARE	10,568	11,154	10,132	5,217	10,997	10,997	11,000	12,358	1,361
514400 HEALTH INSURANCE COUNTY SHARE	33,703	26,408	41,003	19,238	38,556	38,556	38,556	40,820	2,264
514500 LIFE INSURANCE COUNTY SHARE	121	128	108	53	107	107	107	111	4
514600 WORKERS COMPENSATION	119	188	140	60	120	120	120	129	9
515800 PER DIEM COMMITTEE	520	1,440	2,280	1,313	2,320	2,320	2,320	2,320	0
521500 COURT COMMISSIONERS	0	130	228	163	780	780	780	780	0
522500 TELEPHONE	1,454	485	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	2,581	2,341	2,533	1,335	2,300	2,300	2,300	2,500	200
531200 OFFICE SUPPLIES AND EXPENSE	632	557	1,077	263	700	700	700	700	0
531800 MIS DEPARTMENT CHARGEBACKS	1,236	381	488	121	2,331	2,331	2,331	1,449	-882
532400 MEMBERSHIP DUES	0	484	491	656	500	500	700	650	150
532800 TRAINING AND INSERVICE	0	0	0	0	200	200	200	200	0
533200 MILEAGE	41	281	382	111	600	600	600	600	0
533500 MEALS AND LODGING	0	187	180	0	600	600	600	600	0
TOTAL COURT COMMISSIONER	219,114	261,496	226,312	111,300	234,384	234,384	234,587	256,181	21,797
10005127 MEDIATION COUNSELING									
511100 SALARIES PERMANENT REGULAR	9,926	5,089	1,966	976	2,040	2,040	2,040	2,261	221
511900 LONGEVITY-FULL TIME	0	25	6	0	6	6	6	6	0
514100 FICA & MEDICARE TAX	731	380	144	70	157	157	157	173	16
514200 RETIREMENT-COUNTY SHARE	670	345	128	66	139	139	139	156	17
514400 HEALTH INSURANCE COUNTY SHARE	2,137	817	495	244	488	488	488	516	28
514500 LIFE INSURANCE COUNTY SHARE	8	4	1	1	1	1	1	1	0
514600 WORKERS COMPENSATION	7	4	1	1	1	1	1	1	0
521800 PURCHASED SERVICES	10,300	13,400	10,200	3,050	12,166	12,166	12,166	12,166	0
523900 INTERPRETER FEES	0	0	0	1,822	1,000	1,000	1,000	2,500	1,500
531500 FORMS AND PRINTING	0	0	0	46	400	400	400	0	-400

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change	
Department: COURT COMMISSIONER	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget		Amended To	2024
					Budget				
10005127 MEDIATION COUNSELING									
538530 OUTREACH AND DEVELOPMENT	0	0	0	0	1,000	1,000	1,000	0	-1,000
TOTAL MEDIATION COUNSELING	23,779	20,063	12,942	6,276	17,398	17,398	17,398	17,780	382
TOTAL DEPARTMENT REVENUE	-223,675	-230,685	-217,685	-124,948	-251,782	-251,782	-254,282	-273,961	22,179
TOTAL DEPARTMENT EXPENSE	242,893	281,559	239,255	117,575	251,782	251,782	251,985	273,961	22,179
-ADDITION TO / USE OF FUND BALANCE	19,218	50,873	21,569	-7,373	0	0	-2,297	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

District Attorney

Program Title	Program Description	Mandates and References	2024 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	\$96,154	2.10	Attorneys are State Expense
			TOTAL REVENUES	\$96,154		
			Wages & Benefits	\$195,864		
			Operating Expenses	\$9,395		
			TOTAL EXPENSES	\$205,259		
			COUNTY LEVY	\$109,105		
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
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$27,925		
			Operating Expenses	\$3,705		
			TOTAL EXPENSES	\$31,630		
			COUNTY LEVY	\$31,630		Attorneys are State Expense
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	\$14,500	5.60	Number of Cases Restitution Dollars Collected
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$14,500		
			Wages & Benefits	\$486,188		
			Operating Expenses	\$33,344		
			TOTAL EXPENSES	\$519,532		
			COUNTY LEVY	\$505,032		Attorneys are State Expense
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.		TOTAL REVENUES	\$110,654	8.00	
			TOTAL EXPENSES	\$756,421		
			COUNTY LEVY	\$645,767		

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024
All Cases Received	2,722	2,942	2,832
Adult Felony Referrals	788	794	791
Adult Felony Filed	771	730	751
Adult Misdemeanor Filed	624	664	644
Criminal Traffic Filed	240	270	255
Juvenile Delinquent	38	14	26
Civil Traffic/Forfeiture Cases	697	636	667
Initial Contact Letters to Victims	1,364	1,138	1,251
No Prosecution Notification to Victims	114	144	129

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 **

5.00 FTE

Victim Witness Coordinator

1.00 FTE

Lead Legal Assistant

1.00 FTE

Victim Witness Specialist

1.00 FTE

Legal Assistant

4.00 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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.20
FTE Balance	7.80	7.80	7.80	7.80	8.00

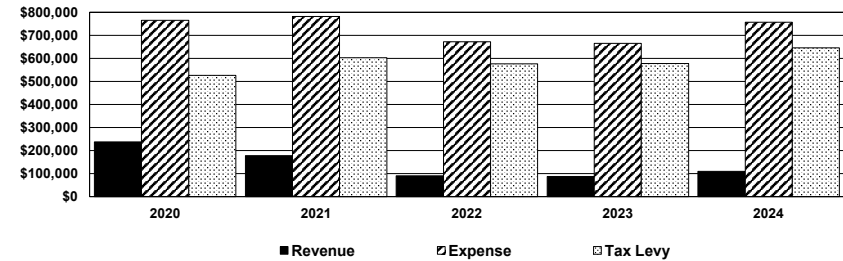
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	526,640	602,930	575,920	577,287	577,287	645,767	68,480	11.86%	None	0	0
Grants & Aids	213,580	154,951	72,726	77,351	72,347	96,154	18,803	24.31%		0	0
User Fees	24,263	23,185	17,718	20,000	16,000	14,500	(5,500)	-27.50%	2024 Total	0	0
Use of Fund Balance	0	0	5,537	0	0	0	0	0.00%			
Total Revenues	764,483	781,066	671,901	674,638	665,634	756,421	81,783	12.12%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
<u>Expenses</u>											
Labor	398,949	408,696	436,242	428,843	428,843	489,613	60,770	14.17%			
Labor Benefits	181,031	198,344	207,921	202,247	202,247	220,364	18,117	8.96%			
Supplies & Services	179,566	131,062	27,738	43,548	34,544	46,444	2,896	6.65%			
Addition to Fund Balance	4,937	42,964	0	0	0	0	0	0.00%			
Total Expenses	764,483	781,066	671,901	674,638	665,634	756,421	81,783	12.12%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

For over a decade, trends for felony filings consistently show increases. One rough metric for staff needs is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 788 felonies were filed in 2022 and an estimated 794 for 2023. 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	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	2024 Amended To 2024	2023 Amended To 2024
10014 DISTRICT ATTY REVENUE									
411100 GENERAL PROPERTY TAXES	-526,640	-602,930	-575,920	-288,644	-577,287	-577,287	-577,287	-645,767	68,480
424269 ICJR-DOJ GRANT	-157,190	-103,505	0	0	0	0	0	0	0
424270 S/A:VICTIM WITNESS ASSIST	-55,923	-51,445	-72,726	-44,884	-77,351	-77,351	-72,347	-96,154	18,803
424296 ROUTES TO RECOVERY COVID	-467	0	0	0	0	0	0	0	0
451240 RESTITUTION SURCHARGE-CO	-5,563	-8,889	-5,211	-2,010	-7,000	-7,000	-5,000	-4,500	-2,500
452020 COPIES AND PHOTOS	-18,700	-14,295	-12,507	-5,406	-13,000	-13,000	-11,000	-10,000	-3,000
TOTAL DISTRICT ATTY REVENUE	-764,483	-781,065	-666,364	-340,944	-674,638	-674,638	-665,634	-756,421	81,783
10014130 DISTRICT ATTORNEY									
511100 SALARIES PERMANENT REGULAR	303,831	309,729	334,707	155,043	325,100	325,100	325,100	363,082	37,982
511900 LONGEVITY-FULL TIME	2,290	2,449	2,219	0	2,050	2,050	2,050	2,149	99
514100 FICA & MEDICARE TAX	21,304	21,661	23,589	10,714	25,027	25,027	25,027	27,940	2,913
514200 RETIREMENT-COUNTY SHARE	20,569	21,057	20,629	10,543	22,246	22,246	22,246	25,201	2,955
514400 HEALTH INSURANCE COUNTY SHARE	107,520	111,993	109,949	52,479	100,761	100,761	100,761	107,089	6,328
514500 LIFE INSURANCE COUNTY SHARE	174	209	181	89	170	170	170	200	30
514600 WORKERS COMPENSATION	222	262	236	93	196	196	196	219	23
520900 CONTRACTED SERVICES	149,019	106,005	2,500	0	2,500	2,500	2,500	4,000	1,500
521400 COURT REPORTER AND TRANSCRIBER	901	1,850	2,144	520	2,000	2,000	800	2,000	0
521900 OTHER PROFESSIONAL SERVICES	788	817	975	188	1,500	1,500	1,000	1,500	0
522500 TELEPHONE	416	433	10	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	3,903	3,363	5,291	2,139	5,000	5,000	4,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	6,683	7,406	4,983	1,389	8,000	8,000	5,000	8,000	0
531300 PHOTO COPIES	194	198	528	276	400	400	800	800	400
531400 SMALL EQUIPMENT	362	0	0	120	3,500	3,500	3,500	4,000	500
531800 MIS DEPARTMENT CHARGEBACKS	8,613	2,938	3,169	1,001	4,401	4,401	3,844	3,844	-557
532300 PROFESSIONAL SUBSCRIPTION	365	202	279	68	450	450	450	450	0
532400 MEMBERSHIP DUES	3,203	2,902	2,981	3,551	3,599	3,599	3,550	4,123	524
532500 SEMINARS AND REGISTRATIONS	0	0	952	-14	1,160	1,160	1,160	1,295	135
533200 MILEAGE	0	0	0	0	744	744	744	780	36
533500 MEALS AND LODGING	0	22	0	0	1,257	1,257	1,257	1,257	0
TOTAL DISTRICT ATTORNEY	630,355	593,495	515,321	238,199	510,061	510,061	504,155	562,929	52,868
10014131 VICTIM/WITNESS									
511100 SALARIES PERMANENT REGULAR	54,499	56,364	76,454	48,696	101,432	101,432	101,432	124,077	22,645
511200 SALARIES-PERMANENT-OVERTIME	13	49	126	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	60	225	0	261	261	261	305	44
512100 WAGES-PART TIME	38,204	39,917	22,512	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	113	129	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,958	6,931	7,140	3,520	7,780	7,780	7,780	9,515	1,735

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 2023 Amended To 2024
10014131 VICTIM/WITNESS								
514200 RETIREMENT-COUNTY SHARE	6,266	6,510	6,462	3,311	6,915	6,915	6,915	8,582 1,667
514400 HEALTH INSURANCE COUNTY SHARE	17,920	29,598	39,619	19,481	39,044	39,044	39,044	41,495 2,451
514500 LIFE INSURANCE COUNTY SHARE	31	42	47	24	47	47	47	48 1
514600 WORKERS COMPENSATION	67	81	69	29	61	61	61	75 14
522500 TELEPHONE	353	371	144	194	720	720	500	720 0
523900 INTERPRETER FEES	564	824	0	103	750	750	250	750 0
531100 POSTAGE AND BOX RENT	1,917	2,332	2,229	938	2,200	2,200	1,500	2,200 0
531200 OFFICE SUPPLIES AND EXPENSE	535	309	642	146	1,000	1,000	750	1,000 0
531400 SMALL EQUIPMENT	1,000	0	0	0	1,800	1,800	1,800	2,000 200
531800 MIS DEPARTMENT CHARGEBACKS	551	551	619	347	694	694	347	819 125
532400 MEMBERSHIP DUES	200	0	50	100	165	165	165	165 0
532500 SEMINARS AND REGISTRATIONS	0	130	100	75	390	390	150	390 0
533200 MILEAGE	0	237	93	153	682	682	220	715 33
533500 MEALS AND LODGING	0	172	48	257	636	636	257	636 0
TOTAL VICTIM/WITNESS	129,190	144,607	156,580	77,376	164,577	164,577	161,479	193,492 28,915
TOTAL DEPARTMENT REVENUE	-764,483	-781,065	-666,364	-340,944	-674,638	-674,638	-665,634	-756,421 81,783
TOTAL DEPARTMENT EXPENSE	759,546	738,102	671,901	315,575	674,638	674,638	665,634	756,421 81,783
-ADDITION TO / USE OF FUND BALANCE	-4,938	-42,963	5,537	-25,368	0	0	0	0

DRUG SEIZURES

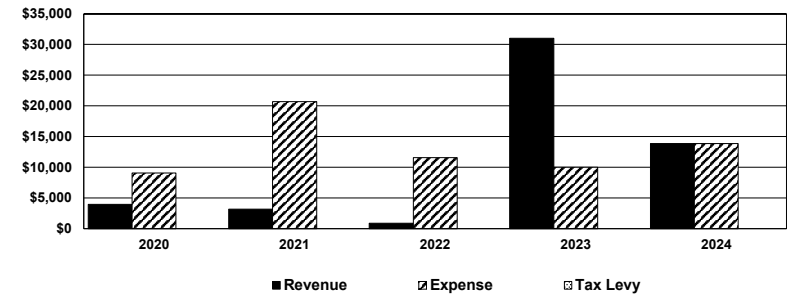
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Grants & Aids	817	1,320	0	2,000	1,544	2,300	300	15.00%	None	0	0
Fees, Fines & Forfeitures	3,063	1,817	838	5,060	29,424	11,500	6,440	127.27%			
Interest	65	37	38	40	40	40	0	0.00%	2024 Total	0	0
Use of Fund Balance	5,124	17,507	10,702	0	0	0	0	0.00%			
Total Revenues	9,069	20,681	11,578	7,100	31,008	13,840	6,740	94.93%	2025	0	0
									2026	0	0
									2027	0	0
Expenses											
Supplies & Services	9,069	20,681	11,578	7,100	10,000	13,840	6,740	94.93%			
Addition to Fund Balance	0	0	0	0	21,008	0	0	0.00%			
Total Expenses	9,069	20,681	11,578	7,100	31,008	13,840	6,740	94.93%			
Beginning of Year Fund Balance	67,018	61,893	44,385		33,682	54,690					
End of Year Fund Balance	61,893	44,385	33,682		54,690	54,690					

2024 Highlights & Issues on the Horizon

No changes anticipated for the 2024 budget. State and Federally authorized seizure of cash or properties can only be used for further drug-related activities. No specific items are planned for purchase using these funds in 2024.

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 Department: SHERIFF	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
28020 DRUG SEIZURES REVENUE									
424210 STATE DRUG GRANTS	-817	-1,320	0	0	-2,000	-2,000	-500	-800	-1,200
424280 ANTI-DRUG ABUSE GRANT	0	0	0	-1,044	0	0	-1,044	-1,500	1,500
441300 COURT ORDERED RESTITUTION	-3,063	-1,817	-838	0	-2,060	-2,060	-1,500	-1,500	-560
452170 FED DRUG FORFEITURES	0	0	0	-27,924	-3,000	-3,000	-27,924	-10,000	7,000
481100 INTEREST ON INVESTMENTS	-65	-37	-38	0	-40	-40	-40	-40	0
TOTAL DRUG SEIZURES REVENUE	-3,944	-3,174	-876	-28,968	-7,100	-7,100	-31,008	-13,840	6,740
28020110 DRUG SEIZURES ADMINISTRATION									
520900 CONTRACTED SERVICES	3,402	6,460	0	0	1,000	1,000	0	0	-1,000
524000 MISCELLANEOUS EXPENSES	5,667	14,221	11,578	12,053	6,100	6,100	10,000	13,840	7,740
TOTAL DRUG SEIZURES ADMINISTRATION	9,069	20,681	11,578	12,053	7,100	7,100	10,000	13,840	6,740
TOTAL DEPARTMENT REVENUE	-3,944	-3,174	-876	-28,968	-7,100	-7,100	-31,008	-13,840	6,740
TOTAL DEPARTMENT EXPENSE	9,069	20,681	11,578	12,053	7,100	7,100	10,000	13,840	6,740
-ADDITION TO / USE OF FUND BALANCE	5,125	17,507	10,702	-16,915	0	0	-21,008	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

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

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

General Government - Cooperation
Building security
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	12/31/2024
Continued preparedness education to citizens	Provide training to citizens that meet current hazard analysis results.	Provide ongoing training as requested. Adhere to state mandates of county required training.	12/31/2024
Review Local Emergency Planning Committee (LEPC)	Yearly exercises on Hazmat Response and 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, hold meetings and trainings.	12/31/2024
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2024
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	12/31/2024
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.	Continue County-wide public and private sector safety and security assessments, training and exercises	12/31/2024
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security Grants	12/31/2024
Update County Emergency Operation Centers	Identify and Train Staff, Exercise and Evaluate	Have established list of trained Sauk County EOC Staff	12/31/2024
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. Test and evaluate COOP	12/31/2024

Emergency Management

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$108,001	1.25	Information sharing with residents is effective. Loss of life remains at zero.
			Other Revenues	\$30,685		
			TOTAL REVENUES	\$138,686		
			Wages & Benefits	\$151,271		
			Operating Expenses	\$84,555		
			TOTAL EXPENSES	\$235,826		
			COUNTY LEVY	\$97,140		
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	\$21,424	0.50	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$21,424		
			Wages & Benefits	\$50,424		
			Operating Expenses	\$17,569		
			TOTAL EXPENSES	\$67,993		
			COUNTY LEVY	\$46,569		
			Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire		
TOTAL REVENUES	\$0					
Wages & Benefits	\$0					
Operating Expenses	\$1,733					
TOTAL EXPENSES	\$1,733					
COUNTY LEVY	\$1,733					
Outlay	New Vehicle	39,000			Grants	\$0
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$39,000		
			TOTAL EXPENSES	\$39,000		
			COUNTY LEVY	\$0		
			Totals			TOTAL REVENUES
TOTAL EXPENSES	\$344,552					
COUNTY LEVY	\$184,442					

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 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 25 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter 20 *Flood preparedness 5 *Command Post Training 2	*NIIMS/ICS training 10 *Family Reunification 4 *Severe Weather Training 4 *Public Awareness 30 *Talks/appearances 100 *Active Threat training 50 *Flood preparedness 7 *Command Post Training 4	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 30 *Talks/appearances 100 *Active Threat training 60 *Flood preparedness 8 *Command Post Training 4
Exercises	16 Tabletops, 4 functional, 2 full-scale	16 tabletops, 6 functional, 2 full scale	16 Tabletops, 6 functional, 4 Full-scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
In Emergency Management we draft and update after-action incident reports (AAR) which highlight strengths and vulnerabilities of any planned or emergency incident. A similar format is used through HSEEP, Homeland Security Exercise and Evaluation Program for planning, executing and evaluating training exercises. These tools link training to response and guide ongoing county wide preparedness efforts.	As training increases and is evaluated through the HSEEP process, vulnerabilities are overcome by strengths. These initiatives correlate to effective response by Emergency Services personnel and civilians to critical incidents.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Sauk EMA has considerable county-wide training ongoing. We have also noticed a dramatic increase in after-hours calls. Our proactive approach and response continues to receive praise from emergency services and civilians.	It is expected that training requests, planned and emergency incident response will continue to increase as Sauk EMA takes a more active role in crisis management.
Grant applied for and received	EMPG and SARA grants received.	\$95,157	\$72,786	\$72,786

Emergency Management

Oversight Committee: **Executive & Legislative**

**Emergency Management
Director**
1.00 FTE

Deputy Director
0.75 FTE

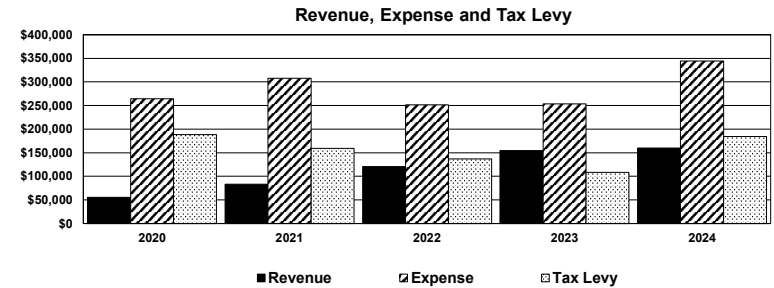
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.50	0.00	0.00	0.00	0.00
FTE Balance	1.75	1.75	1.75	1.75	1.75

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	188,224	159,165	136,945	108,070	108,070	184,442	76,372	70.67%	Replace Vehicle	39,000	39,000
Grants & Aids	52,360	82,739	117,562	115,288	123,675	129,425	14,137	12.26%			
User Fees	337	216	465	200	279	200	0	0.00%	2024 Total	39,000	39,000
Intergovernmental	2,584	0	2,524	32,896	30,196	30,485	(2,411)	-7.33%			
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	20,924	65,503	0	0	0	0	0	0.00%	2025	0	0
Total Revenues	264,429	307,623	257,496	256,454	262,220	344,552	88,098	34.35%	2026	0	0
<u>Expenses</u>											
Labor	155,268	138,431	136,309	132,887	132,791	149,278	16,391	12.33%	2027	0	0
Labor Benefits	59,054	60,490	45,422	60,053	50,053	52,417	(7,636)	-12.72%	2028	0	0
Supplies & Services	50,107	108,702	24,748	34,996	42,334	103,857	68,861	196.77%			
Capital Outlay	0	0	44,933	28,518	28,518	39,000	10,482	36.76%			
Addition to Fund Balance	0	0	6,084	0	8,524	0	0	0.00%			
Total Expenses	264,429	307,623	257,496	256,454	262,220	344,552	88,098	34.35%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

Due to the change of the grant reimbursement period starting in 2024 the State will be processing reimbursements every 12 months instead of every 18 months. This change will decrease revenue for 2024 by \$15,408. The amount the grant reimburses annually will remain steady after 2024.

In 2024 Emergency management will replace one vehicle. The estimate cost will be \$39,000 and will be funded by tax levy.



Fund: GENERAL FUND									\$ Change
Department: EMERGENCY MANAGEMENT	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10022 EMERGENCY MANAGEMENT REVENUE									
411100 GENERAL PROPERTY TAXES	-188,224	-159,165	-136,945	-54,035	-108,070	-108,070	-108,070	-184,442	76,372
424296 ROUTES TO RECOVERY COVID	-33,275	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	-44,933	0	-28,518	-28,518	-28,518	-30,997	2,479
424300 EMERGENCY MGNT ASSISTANCE	-19,085	-61,981	-51,868	-74,332	-66,770	-66,770	-74,332	-77,004	10,234
424310 SARA PROGRAM	0	-20,758	-20,762	-20,826	-20,000	-20,000	-20,825	-21,424	1,424
452060 MISCELLANEOUS REVENUES	-337	-216	-465	-279	-200	-200	-279	-200	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-2,584	0	-2,524	-7,549	-32,896	-32,896	-30,196	-30,485	-2,411
TOTAL EMERGENCY MANAGEMENT REVENUE	-243,505	-242,120	-257,496	-157,021	-256,454	-256,454	-262,220	-344,552	88,098
10022110 EMERGENCY MGNT-ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	89,841	93,621	105,861	65,264	132,791	132,791	132,791	149,278	16,487
511200 SALARIES-PERMANENT-OVERTIME	137	42	2,616	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	259	279	150	0	96	96	0	0	-96
512100 WAGES-PART TIME	56,946	43,835	26,613	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	8,034	587	1,069	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	50	66	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	11,337	10,012	9,997	4,835	10,166	10,166	10,166	11,420	1,254
514200 RETIREMENT-COUNTY SHARE	9,519	9,373	8,229	4,460	9,036	9,036	9,036	10,300	1,264
514400 HEALTH INSURANCE COUNTY SHARE	35,840	37,331	26,309	13,516	39,044	39,044	29,044	28,789	-10,255
514500 LIFE INSURANCE COUNTY SHARE	48	82	76	51	102	102	102	112	10
514600 WORKERS COMPENSATION	2,310	2,353	2,137	841	1,705	1,705	1,705	1,796	91
514800 UNEMPLOYMENT	0	1,339	-1,327	0	0	0	0	0	0
533200 MILEAGE	161	235	360	208	500	500	500	500	0
533500 MEALS AND LODGING	0	91	93	0	0	0	0	0	0
TOTAL EMERGENCY MGNT-ADMINISTRATION	214,484	199,248	182,184	89,176	193,440	193,440	183,344	202,195	8,755
10022260 FIRE SUPPRESSION									
535300 DAMAGE CLAIMS	180	1,229	1,733	0	1,500	1,500	1,500	1,733	233
TOTAL FIRE SUPPRESSION	180	1,229	1,733	0	1,500	1,500	1,500	1,733	233
10022290 OFFICE OF EMERGENCY GOVERNMENT									
520900 CONTRACTED SERVICES	0	72,000	0	0	0	0	8,000	34,189	34,189
522500 TELEPHONE	927	685	722	288	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	75	8	5	14	100	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	329	0	275	315	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	9,460	11,096	1,858	4,053	2,912	2,912	2,912	3,549	637
532100 PUBLICATION OF LEGAL NOTICES	19	16	17	0	20	20	20	20	0
532800 TRAINING AND INSERVICE	124	396	800	286	1,500	1,500	1,500	2,000	500
533100 VEHICLE EXPENSES	748	925	1,549	762	1,000	1,000	1,500	1,500	500

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: EMERGENCY MANAGEMENT	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10022290 OFFICE OF EMERGENCY GOVERNMENT									
533200 MILEAGE	0	0	0	0	2,750	2,750	500	500	-2,250
533500 MEALS AND LODGING	0	0	698	393	1,000	1,000	1,000	1,000	0
535600 RADIO UPGRADE/REPAIR	0	0	0	0	0	0	0	30,997	30,997
539100 OTHER SUPPLIES & EXPENSES	21,966	7,716	3,201	1,334	5,000	5,000	5,000	5,500	500
551000 INSURANCE	3,301	3,104	2,961	2,820	2,961	2,961	2,961	3,200	239
581900 CAPITAL OUTLAY	0	0	44,933	2,035	28,518	28,518	28,518	39,000	10,482
TOTAL OFFICE OF EMERGENCY GOVERNMENT	36,947	95,944	57,019	12,300	47,261	47,261	53,511	123,055	75,794
10022291 SARA PROGRAM									
522500 TELEPHONE	927	685	722	288	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	0	0	0	0	100	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	328	0	174	0	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	5,786	3,890	1,490	0	2,912	2,912	2,500	3,549	637
532100 PUBLICATION OF LEGAL NOTICES	19	16	17	0	20	20	20	20	0
532800 TRAINING AND INSERVICE	49	396	786	286	1,500	1,500	1,500	2,000	500
533100 VEHICLE EXPENSES	600	925	1,548	762	0	0	1,500	1,500	1,500
533500 MEALS AND LODGING	0	0	451	392	1,000	1,000	1,000	1,000	0
539100 OTHER SUPPLIES & EXPENSES	2,635	2,964	3,068	1,334	5,000	5,000	5,000	5,500	500
551000 INSURANCE	2,475	2,328	2,221	2,115	2,221	2,221	2,221	2,400	179
TOTAL SARA PROGRAM	12,819	11,203	10,477	5,176	14,253	14,253	15,341	17,569	3,316
TOTAL DEPARTMENT REVENUE	-243,505	-242,120	-257,496	-157,021	-256,454	-256,454	-262,220	-344,552	88,098
TOTAL DEPARTMENT EXPENSE	264,429	307,623	251,412	106,653	256,454	256,454	253,696	344,552	88,098
-ADDITION TO / USE OF FUND BALANCE	20,924	65,503	-6,084	-50,368	0	0	-8,524	0	

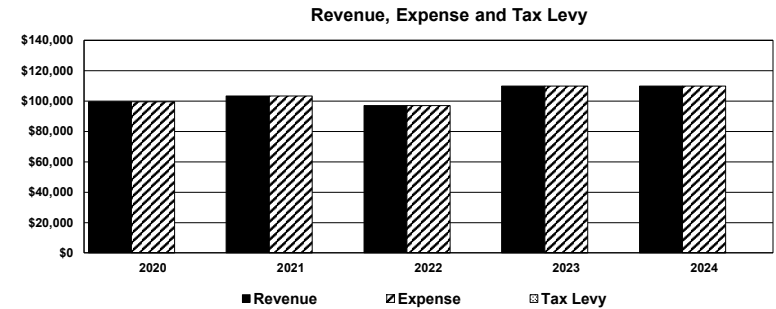
JAIL ASSESSMENT

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Fees, Fines & Forfeitures	99,632	103,478	97,110	110,000	110,000	110,000	0	0.00%	None	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%		0	0
Total Revenues	99,632	103,478	97,110	110,000	110,000	110,000	0	0.00%	2024 Total	0	0
Expenses											
Transfer to General Fund	0	0	0	110,000	110,000	110,000	0	0.00%	2025	0	0
Transfer to Debt Service	99,632	103,478	97,110	0	0	0	0	0.00%	2026	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2027	0	0
Total Expenses	99,632	103,478	97,110	110,000	110,000	110,000	0	0.00%	2028	0	0
Beginning of Year Fund Balance	0	0	0		0	0					
End of Year Fund Balance	0	0	0		0	0					

2024 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.

Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in "construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates".



Fund: COUNTY JAIL FUND Department: SHERIFF	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
22020 COUNTY JAIL REVENUE									
441220 JAIL ASSESSMENT	-99,632	-103,478	-97,110	-41,113	-110,000	-110,000	-110,000	-110,000	0
TOTAL COUNTY JAIL REVENUE	-99,632	-103,478	-97,110	-41,113	-110,000	-110,000	-110,000	-110,000	0
22020900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	0	0	97,110	55,000	110,000	110,000	110,000	110,000	0
595000 TRANSFER TO DEBT SERVICE FUND	99,632	103,478	0	0	0	0	0	0	0
TOTAL TRANSFERS TO OTHER FUNDS	99,632	103,478	97,110	55,000	110,000	110,000	110,000	110,000	0
TOTAL DEPARTMENT REVENUE	-99,632	-103,478	-97,110	-41,113	-110,000	-110,000	-110,000	-110,000	0
TOTAL DEPARTMENT EXPENSE	99,632	103,478	97,110	55,000	110,000	110,000	110,000	110,000	0
-ADDITION TO / USE OF FUND BALANCE	0	0	0	13,887	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			
Implementation of reimbursement of GAL fees to offset the cost to the County for these services.	Work with Clerk of Court staff in the collection of these costs.	Collaborate with Guardians ad Litem, and Clerk of Court, in sending invoices and processing payments made to the County for GAL fees incurred.	12/31/2024			
Continue to work on 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.	Continue to work on a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	12/31/2024			
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.	12/31/2024			
Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$48,000	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$48,000		
			Wages & Benefits	\$127,898		
			Operating Expenses	\$13,501		
			TOTAL EXPENSES	\$141,399		
Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	COUNTY LEVY	\$93,399	0.65	Time to closure
			User Fees	\$0		
			Grants & Aids	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$64,874		
Totals			Operating Expenses	\$36,125	2.00	
			TOTAL EXPENSES	\$100,999		
			COUNTY LEVY	\$100,999		
			TOTAL REVENUES	\$48,000		
			TOTAL EXPENSES	\$242,398		
			COUNTY LEVY	\$194,398		

Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Probate cases filed / Wills for filing only	305	250	260
Juvenile / Adult Guardianships / Protective Placements filed	91	50	80
Juvenile / Adult Mental Commitments filed	119	120	125
Children in Need of Protection and Services (CHIPS) filed	50	45	40
Termination of Parental Rights / Adoptions filed	7/12	8/15	10/15
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	38/5	12/5	15/5
Juvenile Injunctions filed	17	10	10

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Total Probate Fees Collected (County Share)	Amount collected for Probate Fees	\$ 10,972.33	\$ 26,000.00	\$ 15,000.00
Advocate Counsel Fees	Reimbursement collected for Court Appointed Advocate Counsel	\$ 9,174.00	\$ 14,000.00	\$ 10,000.00
Psychological Service Reimbursement to County	Reimbursement collected for Psychological fees in contested Guardianship cases	\$ 990.00	\$ 6,000.00	\$ 7,000.00

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

REGISTER IN PROBATE

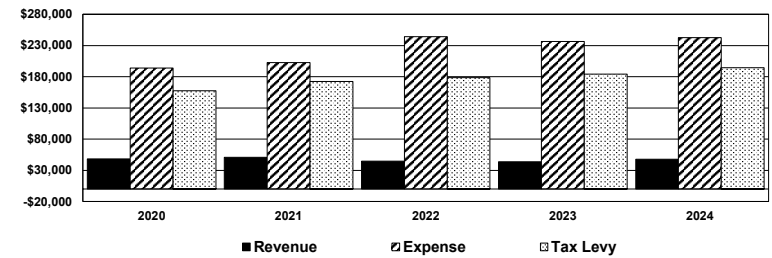
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	157,486	172,533	178,426	184,042	184,042	194,398	10,356	5.63%	None	0	0
Grants & Aids	542	0	0	0	0	0	0	0.00%		0	0
User Fees	47,824	51,015	44,897	37,000	44,000	48,000	11,000	29.73%	2024 Total	0	0
Use of Fund Balance	0	0	21,095	0	8,602	0	0	0.00%			
Total Revenues	205,852	223,548	244,418	221,042	236,644	242,398	21,356	9.66%			
Expenses											
Labor	125,006	129,029	152,449	127,896	142,492	131,988	4,092	3.20%	2025	0	0
Labor Benefits	31,778	32,973	36,572	45,670	51,298	60,784	15,114	33.09%	2026	0	0
Supplies & Services	37,264	40,798	55,397	47,476	42,854	49,626	2,150	4.53%	2027	0	0
Addition to Fund Balance	11,804	20,748	0	0	0	0	0	0.00%	2028	0	0
Total Expenses	205,852	223,548	244,418	221,042	236,644	242,398	21,356	9.66%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 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	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10006 CIRCUIT COURT PROBATE REVENUE									
411100 GENERAL PROPERTY TAXES	-157,486	-172,533	-178,426	-92,021	-184,042	-184,042	-184,042	-194,398	10,356
424340 INTERPRETER FEE-COUNTY	-542	0	0	0	0	0	0	0	0
441350 EXPERT WITNESS/PSYCH EVAL	0	0	0	0	0	0	0	-4,000	4,000
451140 REGISTER IN PROBATE FILING	-42,778	-38,048	-35,723	-17,658	-30,000	-30,000	-30,000	-32,000	2,000
451550 PROBATE-FULL COUNSEL REV	-5,046	-12,967	-9,174	-8,608	-7,000	-7,000	-14,000	-12,000	5,000
TOTAL CIRCUIT COURT PROBATE REVENUE	-205,853	-223,548	-223,323	-118,287	-221,042	-221,042	-228,042	-242,398	21,356
10006121 JUVENILE COURT									
521200 LEGAL SERVICES	19,160	24,661	40,732	3,925	34,000	34,000	25,000	34,000	0
521900 OTHER PROFESSIONAL SERVICES	0	772	939	0	800	800	800	800	0
523300 PER DIEM JURY WITNESS	0	0	0	0	125	125	0	0	-125
523900 INTERPRETER FEES	150	0	0	0	0	0	0	0	0
523901 INTERPRETER FEES - TRAVEL	141	0	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	390	0	0	0	2,250	2,250	1,200	1,200	-1,050
532200 SUBSCRIPTIONS	72	74	103	80	125	125	125	125	0
TOTAL JUVENILE COURT	19,913	25,507	41,774	4,006	37,300	37,300	27,125	36,125	-1,175
10006123 CIRCUIT COURT PROBATE									
511100 SALARIES PERMANENT REGULAR	124,266	128,249	151,689	71,632	127,416	127,416	142,416	131,892	4,476
511900 LONGEVITY-FULL TIME	740	780	760	0	480	480	76	96	-384
514100 FICA & MEDICARE TAX	9,320	9,609	11,391	5,405	9,784	9,784	12,500	10,097	313
514200 RETIREMENT-COUNTY SHARE	8,404	8,703	8,110	3,789	8,697	8,697	8,697	9,107	410
514400 HEALTH INSURANCE COUNTY SHARE	13,892	14,469	16,908	13,330	27,088	27,088	30,000	41,495	14,407
514500 LIFE INSURANCE COUNTY SHARE	72	83	57	14	24	24	24	6	-18
514600 WORKERS COMPENSATION	91	108	107	33	77	77	77	79	2
521200 LEGAL SERVICES	11,645	9,601	2,860	1,230	2,250	2,250	3,000	3,000	750
522500 TELEPHONE	188	92	0	0	0	0	0	0	0
523300 PER DIEM JURY WITNESS	16	0	0	0	100	100	0	0	-100
523900 INTERPRETER FEES	150	0	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	1,625	1,428	6,050	1,550	3,000	3,000	7,200	5,000	2,000
531100 POSTAGE AND BOX RENT	942	1,181	1,210	876	1,200	1,200	1,200	1,200	0
531200 OFFICE SUPPLIES AND EXPENSE	348	357	1,050	404	500	500	1,000	1,000	500
531800 MIS DEPARTMENT CHARGEBACKS	2,170	2,393	2,287	1,060	2,121	2,121	2,121	2,276	155
532200 SUBSCRIPTIONS	72	74	77	173	150	150	173	200	50
532400 MEMBERSHIP DUES	185	115	90	90	255	255	225	225	-30
533200 MILEAGE	0	0	0	114	200	200	260	200	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: CIRCUIT COURT PROBATE	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024
				Actual	Adopted	Budget		2023
					Budget			Amended To
								2024
10006123 CIRCUIT COURT PROBATE								
533500 MEALS AND LODGING	10	50	0	226	400	400	550	400
TOTAL CIRCUIT COURT PROBATE	174,134	177,293	202,645	99,927	183,742	183,742	209,519	206,273
								22,531
TOTAL DEPARTMENT REVENUE	-205,853	-223,548	-223,323	-118,287	-221,042	-221,042	-228,042	-242,398
TOTAL DEPARTMENT EXPENSE	194,048	202,801	244,419	103,932	221,042	221,042	236,644	242,398
-ADDITION TO / USE OF FUND BALANCE	-11,805	-20,748	21,096	-14,355	0	0	8,602	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	2024 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	\$141,250	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$135,000		
			TOTAL REVENUES	\$276,250		
			Wages & Benefits	\$4,907,860		
			Operating Expenses	\$593,419		
			TOTAL EXPENSES	\$5,501,279		
			COUNTY LEVY	\$5,225,029		
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	\$1,366,769	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	\$1,376,769		
			Wages & Benefits	\$6,510,328		
			Operating Expenses	\$1,339,932		
			TOTAL EXPENSES	\$7,850,260		
			COUNTY LEVY	\$6,473,491		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$677,021	6.00	
			Grants	\$0		
			TOTAL REVENUES	\$677,021		
			Wages & Benefits	\$670,522		
			Operating Expenses	\$5,500		
			TOTAL EXPENSES	\$676,022		
			COUNTY LEVY	(\$999)		
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	14.38	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,299,839		
			Operating Expenses	\$23,853		
			TOTAL EXPENSES	\$1,323,692		
			COUNTY LEVY	\$1,323,692		

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	\$544,480	10.00	
			Grants	\$0		
			Use of Fund Balance	\$39,000		
			TOTAL REVENUES	\$583,480		
			Wages & Benefits	\$1,086,134		
			Operating Expenses	\$504,717		
			TOTAL EXPENSES	\$1,590,851		
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	\$6,000	-	
			Grants	\$0		
			TOTAL REVENUES	\$6,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,900		
			TOTAL EXPENSES	\$30,900		
			COUNTY LEVY	\$24,900		
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	\$0	2.00	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$86,370		
			Operating Expenses	\$9,200		
			TOTAL EXPENSES	\$95,570		
			COUNTY LEVY	\$95,570		
Outside Agency Appropriations	Animal Shelter \$125,000		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	\$264,000	Use of Fund Balance	\$25,000	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$0		
	Admin Unmarked	\$30,000	TOTAL REVENUES	\$25,000		
	Utility Task Vehicle (UTV)-Fund Balance	\$25,000	Operating Expenses	\$381,000		
	Prisoner Transport Van	\$35,000	TOTAL EXPENSES	\$381,000		
			COUNTY LEVY	\$356,000		
Sheriff Totals			TOTAL REVENUES	\$2,944,520	145.38	
			TOTAL EXPENSES	\$17,574,574		
			COUNTY LEVY	\$14,630,054		

Costs Reflected in Other Department Budgets						
Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building costs related to the Law Enforcement Center that are recorded in other County budgets.		Wages & Benefits	\$118,775	2.00	
			Operating Expenses	\$622,614		
			Capital Outlay	\$877,575		
			TOTAL EXPENSES	\$1,618,964		
			COUNTY LEVY	\$1,618,964		

Total with Other Department Expenses			TOTAL REVENUES	\$2,944,520	147.38	
			TOTAL EXPENSES	\$19,193,538		
			COUNTY LEVY	\$16,249,018		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 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?	2022 Actual	2023 Estimate	2024 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

Oversight Committee: Law Enforcement & Judiciary

Sheriff

1.00 FTE

Chief Deputy

1.00 FTE

Captain- Field Services

1.00 FTE

Captain - Security

1.00 FTE

Lieutenant

2.00 FTE

Business Manager

1.00 FTE

Security Sergeant

6.00 FTE

Office Coordinator

1.00 FTE

**Telecommunicator
Supervisor**

1.00 FTE

**Court Security
Sergeant**

1.00 FTE

Sergeant

5.00 FTE

**Administrative Services
Supervisor**

1.00 FTE

**Electronic Monitoring
Deputy**

1.00 FTE

Booking/Huber Specialist

6.00 FTE

Telecommunicator

13.38 FTE

**Court Security
Deputy**

5.00 FTE

Detective

8.00 FTE

Record Specialist

4.00 FTE

Jailors

51.00 FTE

**Security Deputy (Jail
Programs Administrator)**

1.00 FTE

**Civil Process
Specialist**

1.00 FTE

Patrol

26.00 FTE

Record Specialist-Jail

5.00 FTE

**Prisoner Transport
(Casual Employees)**

2.00 FTE

**Behavioral Health
Specialist**

1.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.51	-0.99	-0.69	-3.05	0.00
FTE Balance	150.11	149.12	148.43	145.38	145.38

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
<u>Revenues</u>											
Tax Levy	12,954,197	13,426,583	13,725,257	13,890,397	13,890,397	14,630,054	739,657	5.32%	Prisoner Transport Van	35,000	35,000
Grants & Aids	488,066	353,489	1,508,180	205,500	272,737	711,500	506,000	246.23%	UTV	25,000	0
Fees, Fines & Forfeitures	8,103	12,124	14,465	8,500	12,763	7,700	(800)	-9.41%	Squad Car Replacements - 8	264,000	264,000
User Fees	351,702	391,886	502,621	485,350	545,107	552,650	67,300	13.87%	Unmarked Squad	27,000	27,000
Intergovernmental	1,460,215	1,581,837	1,516,035	1,312,312	1,283,789	1,480,670	168,358	12.83%	Squad Replacement	30,000	30,000
Donations	0	0	0	0	1,500	0	0	0.00%			
Miscellaneous	31,779	38,888	50,476	17,000	31,813	18,000	1,000	5.88%	2024 Total	381,000	356,000
Transfer from Other Funds	0	0	97,110	110,000	110,000	110,000	0	0.00%			
Use of Fund Balance	54,563	0		305,350	305,350	64,000	(241,350)	-79.04%			
Total Revenues	15,348,625	15,804,807	17,414,144	16,334,409	16,453,456	17,574,574	1,240,165	7.59%	2025	388,000	388,000
<u>Expenses</u>											
Labor	9,002,388	9,178,503	9,403,671	9,786,652	9,803,544	10,359,423	572,771	5.85%	2026	320,000	320,000
Labor Benefits	3,536,481	3,615,158	3,673,997	3,958,209	3,655,822	4,201,630	243,421	6.15%	2027	330,000	330,000
Supplies & Services	2,316,174	2,318,805	2,521,819	2,245,548	2,580,315	2,632,521	386,973	17.23%	2028	330,000	330,000
Capital Outlay	493,582	305,670	1,487,140	344,000	341,890	381,000	37,000	10.76%			
Addition to Fund Balance	0	386,671	327,517	0	71,885	0	0	0.00%			
Total Expenses	15,348,625	15,804,807	17,414,144	16,334,409	16,453,456	17,574,574	1,240,165	7.59%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

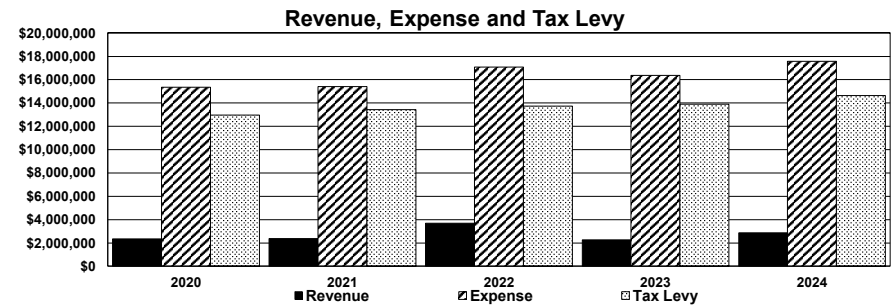
2024 Highlights & Issues on the Horizon

Prisoner meal cost increased due to unavailability to staff using Huber inmate workers.

Sheriff department will use general fund balance to purchase capital outlay equipment - Utility Task Vehicle (UTV) and fingerprint machine.

Sheriff department new State funding source Supplemental Shared Revenue \$500,000 will be used for law enforcement activities.

Inmate housing revenue currently offsets about 5% of the property tax request. If rentals decrease in the future additional levy will be needed to offset the lost revenue.



Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	Amended To
				Actual	Adopted	Budget			2024
					Budget				
10020 SHERIFF REVENUE									
411100 GENERAL PROPERTY TAXES	-12,954,197	-13,426,583	-13,725,257	-6,945,199	-13,890,397	-13,890,397	-13,890,397	-14,630,054	739,657
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	0	0	0	-500,000	500,000
423200 PUBLIC/HIGHWAY SAFETY	-160,550	-101,173	-69,516	-58,470	-135,000	-135,000	-116,941	-135,000	0
423220 FED CRIMINAL ALIEN ASSISTANCE	-8,901	0	-20,888	0	-10,000	-10,000	-8,901	-10,000	0
424080 DNA TEST REIMBURSEMENT	-2,540	-2,010	-3,740	0	-3,000	-3,000	-3,000	-3,000	0
424100 BULLETPROOF VEST GRANT	-7,975	-3,500	-6,560	-475	-4,000	-4,000	-4,000	-4,000	0
424219 WIS DEPT OF ADMIN GRANT	0	0	0	0	0	0	-82,335	0	0
424230 LAW ENFORCEMENT TRAINING	-16,927	-30,601	-21,039	-4,582	-20,000	-20,000	-25,000	-25,000	5,000
424240 RECREATIONAL PATROL ENFORCEMEN	-16,205	-7,653	-9,709	-9,890	-9,000	-9,000	-9,890	-10,000	1,000
424250 TRIBAL LAW ENFORCEMENT PROTECT	-23,684	-24,287	-23,308	-22,670	-24,500	-24,500	-22,670	-24,500	0
424257 TECH UPGRADE COURT/JAIL	0	-39,835	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	-251,285	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	-1,319,222	0	0	0	0	0	0
424390 DEPT OF JUSTICE GRANT	0	0	-34,198	0	0	0	0	0	0
424471 COVID EMERG SUPP SHERIFF	0	-144,430	0	0	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	-5,638	-10,414	-13,665	-4,961	-7,000	-7,000	-12,403	-7,000	0
452010 CIVIL PROCESS FEES	-81,370	-80,387	-72,685	-28,473	-90,000	-90,000	-60,000	-75,000	-15,000
452020 COPIES AND PHOTOS	-690	-1,807	-252	-156	-500	-500	-400	-500	0
452030 WITNESS FEES	-97	-219	-5	0	-150	-150	-100	-150	0
452040 PRISONER MEDICATION FEES	-14,765	-17,942	-24,862	-7,215	-23,000	-23,000	-22,000	-23,000	0
452050 TELEPHONE REBATES	-18,903	-30,595	-38,180	-15,482	-32,000	-32,000	-38,000	-38,000	6,000
452060 MISCELLANEOUS REVENUES	-8,790	-12,812	-22,301	-11,982	-15,000	-15,000	-23,289	-15,000	0
452080 SPECIAL TEAMS FEES	-34,855	-18,294	-19,985	-9,608	-1,000	-1,000	-14,660	-16,000	15,000
452100 SHERIFF FEES	-2,100	-1,540	-2,382	-8,150	-4,000	-4,000	-9,000	-4,000	0
452110 HUBER BOARD FEES	-74,805	-105,905	-115,023	0	-145,000	-145,000	0	0	-145,000
452120 JUV-DETEN/MED/TRANS	-13,041	-18,082	-18,557	-7,629	-25,000	-25,000	-15,500	-20,000	-5,000
452130 ELECTRONIC MONITORING CHG	-83,107	-57,418	-146,652	-135,341	-85,000	-85,000	-324,818	-320,000	235,000
452131 VEHICLE LICENSE FEES	-10,551	-10,390	-6,894	-2,036	-15,000	-15,000	-7,000	-7,000	-8,000
452132 PARKING VIOLATION FEES	-2,465	-1,710	-800	-150	-1,500	-1,500	-360	-700	-800
452140 LAUNDRY COMMISSIONS	-452	-326	-504	0	-700	-700	0	0	-700
452141 TOWING RECOUPMENT	-1,982	-978	-1,771	-2,839	-2,000	-2,000	-6,813	-3,000	1,000
472200 HOUSING PRISONERS-OTHER JURISD	-1,020,046	-1,153,595	-960,170	-292,083	-687,149	-687,149	-736,010	-787,149	100,000
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-1,342	0	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-399,887	-406,336	-534,169	-253,556	-620,663	-620,663	-531,619	-676,021	55,358
474030 PRISONER TRANSPORT	-3,015	-804	-215	0	-2,000	-2,000	0	0	-2,000
474600 HS PROJECT LIFESAVER	-2,412	-1,465	-1,497	0	-1,500	-1,500	-1,500	-1,500	0
483600 SALE OF COUNTY OWNED PROPERTY	0	-6,950	0	0	0	0	0	0	0
483750 JAIL COMMISSARY	-43,032	-54,464	-54,324	-16,504	-50,000	-50,000	-45,000	-50,000	0
485100 DONATIONS	0	0	0	0	0	0	-1,500	0	0
486200 INSURANCE RECOVERY-VEHICLES	0	0	-29,904	-15,506	-15,000	-15,000	-25,000	-15,000	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10020 SHERIFF REVENUE									
486300 INSURANCE RECOVERIES	-29,797	-30,960	-18,802	0	0	0	0	0	0
492200 TRANSFER FROM SPECIAL REVENUE	0	0	-97,110	-55,000	-110,000	-110,000	-110,000	-110,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-64,000	64,000
493200 CONTINUING APPROPRIATE YEAR	0	0	0	0	0	-305,350	0	0	-305,350
TOTAL SHERIFF REVENUE	-15,294,062	-15,804,807	-17,414,144	-7,907,957	-16,029,059	-16,334,409	-16,148,106	-17,574,574	1,240,165
10020110 SHERIFF ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	677,063	709,819	703,253	307,578	709,821	718,405	679,235	747,451	29,046
511200 SALARIES-PERMANENT-OVERTIME	1,267	0	152	0	1,079	1,079	0	788	-291
511900 LONGEVITY-FULL TIME	3,818	3,947	3,330	0	3,360	3,360	3,560	2,620	-740
514100 FICA & MEDICARE TAX	50,491	52,863	51,985	22,390	54,641	55,284	49,446	57,441	2,157
514200 RETIREMENT-COUNTY SHARE	60,538	61,065	60,323	30,818	69,146	69,717	68,056	76,626	6,909
514400 HEALTH INSURANCE COUNTY SHARE	122,566	121,059	143,628	71,934	159,352	159,352	143,869	194,770	35,418
514500 LIFE INSURANCE COUNTY SHARE	372	413	329	151	335	335	333	400	65
514600 WORKERS COMPENSATION	3,284	4,371	4,454	1,585	3,345	3,350	3,499	3,293	-57
514700 EDUCATION AND TRAINING	252	97	0	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	2,697	3,621	3,320	1,039	2,750	2,750	2,750	2,750	0
522500 TELEPHONE	67,452	66,002	70,009	23,325	53,000	53,000	57,396	53,000	0
531100 POSTAGE AND BOX RENT	3,519	4,012	4,062	1,882	3,500	3,500	3,100	3,500	0
531200 OFFICE SUPPLIES AND EXPENSE	7,501	7,296	11,092	4,993	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	413,088	275,628	302,211	69,913	297,786	297,786	297,786	366,937	69,151
532200 SUBSCRIPTIONS	2,054	2,077	2,351	194	2,500	2,500	2,500	2,500	0
532800 TRAINING AND INSERVICE	2,550	2,884	1,673	5,355	3,500	3,500	6,000	3,500	0
533800 EXTRADITIONS	12,534	9,500	42,840	7,500	12,000	12,000	14,000	12,000	0
534700 FIELD SUPPLIES	9,994	38,604	5,327	2,761	9,300	9,300	9,300	9,300	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	408	417	430	446	400	400	430	400	0
551200 INSURANCE-VEHICLE LIABILITY	2,370	2,182	2,319	2,208	2,300	2,300	2,319	2,300	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	238	259	7,839	7,471	250	250	250	250	0
551900 INSURANCE-GENERAL LIABILITY	49,308	51,260	41,033	37,996	41,000	41,000	41,000	41,000	0
552100 OFFICIALS BONDS	26	23	23	0	30	30	30	30	0
581900 CAPITAL OUTLAY	0	22,287	30,465	26,890	29,000	29,000	26,890	30,000	1,000
TOTAL SHERIFF ADMINISTRATION	1,493,391	1,439,687	1,492,448	626,428	1,468,395	1,478,198	1,421,749	1,620,856	142,658
10020220 SHERIFF-DISPATCH									
511100 SALARIES PERMANENT REGULAR	664,072	686,069	693,175	339,828	799,220	817,020	729,936	859,406	42,386
511200 SALARIES-PERMANENT-OVERTIME	105,320	95,400	148,318	64,958	71,013	71,013	137,711	80,048	9,035
511900 LONGEVITY-FULL TIME	2,560	2,779	2,991	0	3,060	3,060	2,720	2,960	-100
512100 WAGES-PART TIME	19,700	7,293	11,690	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	57,863	57,810	62,695	29,435	66,807	68,092	62,401	72,095	4,003
514200 RETIREMENT-COUNTY SHARE	53,065	52,811	53,036	26,847	59,384	60,526	56,916	65,027	4,501

Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10020220 SHERIFF-DISPATCH									
514400 HEALTH INSURANCE COUNTY SHARE	138,350	140,122	159,158	80,569	186,440	186,440	161,137	218,895	32,455
514500 LIFE INSURANCE COUNTY SHARE	208	274	322	133	337	337	282	294	-43
514600 WORKERS COMPENSATION	574	664	607	243	524	534	515	565	31
519100 UNIFORM ALLOWANCE	550	562	0	0	550	550	550	550	0
522500 TELEPHONE	13,272	13,362	13,260	6,554	14,450	14,450	13,107	14,450	0
523900 INTERPRETER FEES	0	0	0	0	500	500	1,000	500	0
531200 OFFICE SUPPLIES AND EXPENSE	3,145	3,482	2,873	1,489	3,500	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	175	1,015	422	560	2,400	2,400	2,000	2,400	0
534700 FIELD SUPPLIES	3,854	1,326	7,669	215	3,004	3,004	3,003	3,003	-1
TOTAL SHERIFF-DISPATCH	1,062,707	1,062,968	1,156,215	550,829	1,211,189	1,231,426	1,174,778	1,323,693	92,267
10020225 SHERIFF-FIELD SERVICES									
511100 SALARIES PERMANENT REGULAR	2,663,939	2,724,644	2,777,487	1,391,288	2,921,213	2,978,213	2,949,531	3,199,777	221,564
511200 SALARIES-PERMANENT-OVERTIME	205,882	251,429	237,661	126,995	221,101	221,101	269,229	241,100	19,999
511900 LONGEVITY-FULL TIME	2,420	2,291	1,666	0	1,600	1,600	2,660	1,177	-423
514100 FICA & MEDICARE TAX	211,151	218,000	221,129	110,971	240,509	244,804	235,259	263,317	18,513
514200 RETIREMENT-COUNTY SHARE	337,827	345,260	364,898	200,011	415,625	423,029	424,023	492,902	69,873
514400 HEALTH INSURANCE COUNTY SHARE	555,442	577,595	588,813	295,999	622,274	622,274	591,997	653,308	31,034
514500 LIFE INSURANCE COUNTY SHARE	521	582	536	266	552	552	565	554	2
514600 WORKERS COMPENSATION	29,242	35,512	37,636	14,741	30,496	31,040	31,251	31,323	283
514700 EDUCATION AND TRAINING	504	194	0	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	22,681	24,220	25,158	14,936	24,400	24,400	24,400	24,400	0
520900 CONTRACTED SERVICES	103,150	66,292	50,753	23,181	100,000	100,000	55,634	100,000	0
523900 INTERPRETER FEES	0	274	374	711	200	200	800	200	0
531200 OFFICE SUPPLIES AND EXPENSE	5,198	4,258	4,113	2,162	5,000	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	19,257	25,862	29,944	20,154	33,000	33,000	33,000	33,000	0
533500 MEALS AND LODGING	0	0	111	415	0	0	0	0	0
534700 FIELD SUPPLIES	143,332	156,480	168,009	74,684	155,219	220,569	303,483	155,219	-65,350
534750 TOWING	3,340	3,548	4,187	500	3,000	3,000	3,000	3,000	0
535100 VEHICLE FUEL / OIL	143,475	187,943	246,085	105,360	185,500	185,500	214,162	185,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	87,655	80,097	99,188	25,385	68,000	68,000	75,953	68,000	0
535600 RADIO UPGRADE/REPAIR	0	0	113,285	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	33,806	40,753	42,381	38,401	43,000	43,000	43,000	43,000	0
572200 CRIME PREVENTION	567	198	0	0	0	0	0	0	0
572300 HIGHWAY SAFETY	0	0	66	0	500	500	500	500	0
581100 VEHICLE REPLACEMENT	306,920	283,383	256,559	146	275,000	315,000	315,000	291,000	-24,000
581900 CAPITAL OUTLAY	0	0	1,200,117	39,350	0	0	0	0	0
TOTAL SHERIFF-FIELD SERVICES	4,876,310	5,028,813	6,470,156	2,485,656	5,346,189	5,520,782	5,578,447	5,792,277	271,495

Fund: GENERAL FUND									\$ Change
Department: SHERIFF	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10020235 SHERIFF-JAIL									
511100 SALARIES PERMANENT REGULAR	3,950,425	4,007,296	3,993,405	1,934,155	4,163,979	4,247,579	4,100,408	4,466,334	218,755
511200 SALARIES-PERMANENT-OVERTIME	358,197	330,672	332,093	194,164	140,316	140,316	411,629	141,691	1,375
511900 LONGEVITY-FULL TIME	5,002	5,366	5,067	77	4,762	4,762	5,102	5,059	297
514100 FICA & MEDICARE TAX	314,587	315,855	315,751	155,490	329,643	335,962	329,639	352,901	16,939
514200 RETIREMENT-COUNTY SHARE	478,895	476,808	487,863	248,092	513,396	523,507	525,955	596,836	73,329
514400 HEALTH INSURANCE COUNTY SHARE	946,450	973,765	937,764	394,181	954,901	954,901	788,362	885,714	-69,187
514500 LIFE INSURANCE COUNTY SHARE	976	1,067	1,111	526	1,087	1,087	1,116	1,068	-19
514600 WORKERS COMPENSATION	39,454	46,585	48,279	18,313	35,275	35,962	38,824	35,575	-387
514800 UNEMPLOYMENT	6,686	3,691	-5,333	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	28,418	24,656	26,543	9,757	25,850	25,850	26,950	25,150	-700
520900 CONTRACTED SERVICES	384,502	401,301	424,198	217,315	439,373	439,373	437,697	458,999	19,626
523200 HOUSING JUVENILES-SECURE DETEN	8,045	2,400	20,865	17,775	8,000	8,000	5,000	8,000	0
523900 INTERPRETER FEES	681	2,445	4,179	1,901	3,500	3,500	4,000	3,500	0
529400 PRISONER MEALS	286,506	306,656	401,394	231,113	304,501	304,501	462,225	600,048	295,547
531200 OFFICE SUPPLIES AND EXPENSE	7,945	7,103	9,086	9,305	11,178	11,178	11,178	11,178	0
532200 SUBSCRIPTIONS	180	300	180	180	500	500	500	500	0
532800 TRAINING AND INSERVICE	15,670	16,210	8,508	7,028	10,161	10,161	11,000	9,161	-1,000
533500 MEALS AND LODGING	0	0	782	915	0	0	915	1,000	1,000
534700 FIELD SUPPLIES	67,079	167,607	46,197	17,799	35,485	35,485	64,885	35,485	0
539200 JAIL EXPENSE	101,659	52,669	69,630	16,477	55,891	55,891	55,891	55,891	0
539220 PRISONER PROGRAMS	8,503	1,400	1,833	1,350	15,324	15,324	10,000	15,324	0
539300 PRISONERS MEDICAL EXPENSE	29,994	40,163	40,853	24,044	40,000	40,000	49,644	40,000	0
539700 LAUNDRY, LINENS & BEDDING	7,918	11,688	7,910	3,393	10,146	10,146	6,787	10,146	0
539800 EQUIPMENT LEASE	30,209	24,779	54,950	44,370	22,000	22,000	88,740	90,000	68,000
551200 INSURANCE-VEHICLE LIABILITY	1,851	0	0	0	0	0	0	0	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	700	700	700	700	0
581900 CAPITAL OUTLAY	164,000	0	0	0	0	0	0	0	0
TOTAL SHERIFF-JAIL	7,243,834	7,220,484	7,233,108	3,547,721	7,125,968	7,226,685	7,437,147	7,850,260	623,575
10020237 COURT SECURITY									
511100 SALARIES PERMANENT REGULAR	263,858	270,733	378,010	176,723	423,103	423,103	374,653	464,096	40,993
511200 SALARIES-PERMANENT-OVERTIME	5,784	5,647	9,642	7,604	14,463	14,463	16,120	10,746	-3,717
511900 LONGEVITY-FULL TIME	540	560	827	0	440	440	560	460	20
514100 FICA & MEDICARE TAX	19,432	19,940	28,648	13,528	33,507	33,507	28,679	36,361	2,854
514200 RETIREMENT-COUNTY SHARE	31,789	32,851	40,906	24,360	57,904	57,904	51,644	68,063	10,159
514400 HEALTH INSURANCE COUNTY SHARE	71,680	70,767	65,317	26,372	78,087	78,087	52,743	82,990	4,903
514500 LIFE INSURANCE COUNTY SHARE	96	128	114	57	111	111	121	180	69
514600 WORKERS COMPENSATION	2,745	3,301	4,861	1,792	4,249	4,249	3,799	4,325	76
519100 UNIFORM ALLOWANCE	1,945	2,195	2,555	655	3,300	3,300	3,300	3,300	0
531200 OFFICE SUPPLIES AND EXPENSE	281	109	383	398	500	500	500	500	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10020237 COURT SECURITY									
532800 TRAINING AND INSERVICE	1,098	800	396	968	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	0	0	29	257	0	0	0	0	0
534700 FIELD SUPPLIES	639	563	2,482	843	3,500	3,500	3,500	3,500	0
TOTAL COURT SECURITY	399,887	407,594	534,169	253,556	620,664	620,664	537,119	676,021	55,357
10020245 SHERIFF-SPECIAL TEAMS									
532800 TRAINING AND INSERVICE	2,945	6,571	3,947	2,655	5,000	5,000	5,000	5,000	0
534700 FIELD SUPPLIES	15,646	18,819	15,957	3,710	21,500	21,500	21,500	21,500	0
535100 VEHICLE FUEL / OIL	35	0	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	703	1,700	1,248	0	2,000	2,000	2,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	774	1,000	1,106	0	1,000	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	985	0	0	0	1,400	1,400	1,000	1,400	0
581900 CAPITAL OUTLAY	0	0	0	0	0	0	0	25,000	25,000
TOTAL SHERIFF-SPECIAL TEAMS	21,087	28,091	22,258	6,366	30,900	30,900	30,500	55,900	25,000
10020255 SHERIFF-PRISONER TRANSPORT									
511100 SALARIES PERMANENT REGULAR	0	0	11,294	29,500	84,288	84,288	62,540	79,560	-4,728
512100 WAGES-PART TIME	16,249	19,304	36,034	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,273	1,477	3,621	2,257	6,448	6,448	4,784	6,086	-362
514600 WORKERS COMPENSATION	168	232	592	286	818	818	607	721	-97
514800 UNEMPLOYMENT	0	0	-5,044	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	9,541	0	0	0	0	0	0	0
533500 MEALS AND LODGING	385	0	0	0	500	500	200	500	0
534700 FIELD SUPPLIES	39	4,596	590	87	1,200	1,200	1,200	1,200	0
535200 VEHICLE MAINTENANCE AND REPAIR	748	0	980	0	2,000	2,000	2,000	2,000	0
551200 INSURANCE-VEHICLE LIABILITY	3,691	3,393	5,205	4,373	5,500	5,500	5,500	5,500	0
581900 CAPITAL OUTLAY	22,662	0	0	0	0	0	0	35,000	35,000
TOTAL SHERIFF-PRISONER TRANSPORT	45,215	38,541	53,272	36,503	100,754	100,754	76,831	130,567	29,813
10020293 DISABLED PARKING ENFORCEMENT									
526100 DISABLED PARKING ENFORCEMENT	195	0	0	0	0	0	0	0	0
TOTAL DISABLED PARKING ENFORCEMENT	195	0	0	0	0	0	0	0	0
10020294 BAR BUDDIES									
526100 BAR BUDDIES	5,000	0	0	0	0	0	0	0	0
TOTAL BAR BUDDIES	5,000	0	0	0	0	0	0	0	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: SHERIFF	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10020411 ANIMAL SHELTER									
526100 ANIMAL SHELTER	201,000	191,959	125,000	62,500	125,000	125,000	125,000	125,000	0
TOTAL ANIMAL SHELTER	201,000	191,959	125,000	62,500	125,000	125,000	125,000	125,000	0
TOTAL DEPARTMENT REVENUE	-15,294,062	-15,804,807	-17,414,144	-7,907,957	-16,029,059	-16,334,409	-16,148,106	-17,574,574	1,240,165
TOTAL DEPARTMENT EXPENSE	15,348,625	15,418,136	17,086,628	7,569,559	16,029,059	16,334,409	16,381,571	17,574,574	1,240,165
-ADDITION TO / USE OF FUND BALANCE	54,563	-386,671	-327,517	-338,398	0	0	233,465	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

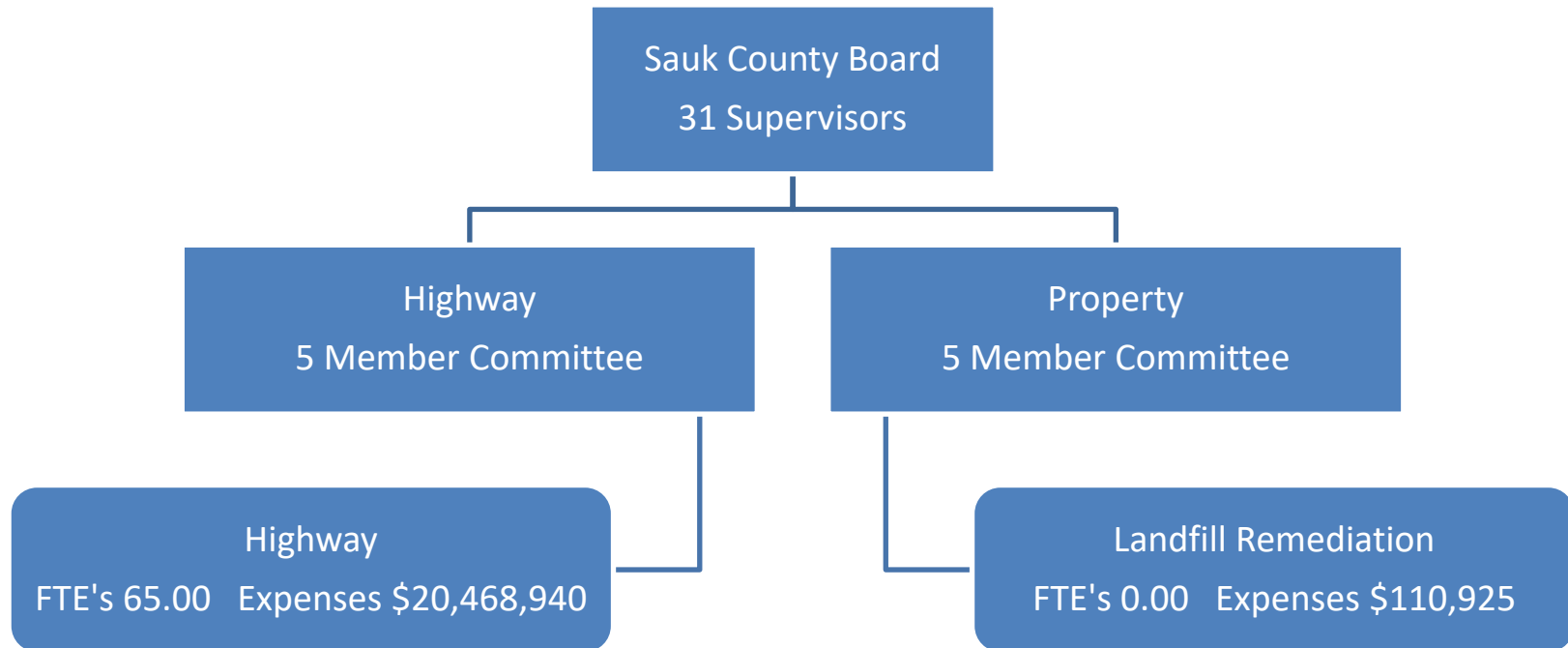
The continued enhancement of services and resources for efficient county public works operations.

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

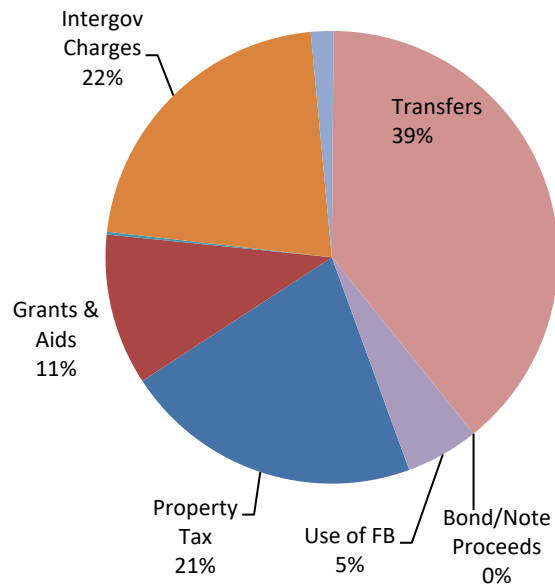


Public Works

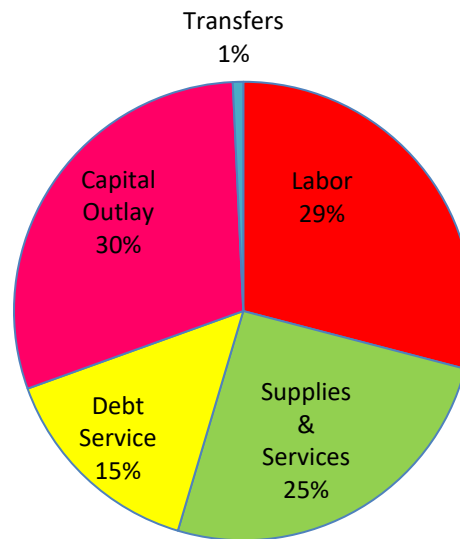
Significant Changes in the Public Works Function for 2024

- The 2023 Highway budget includes constructing and equipping two Highway facilities at an estimated cost of \$50 million. This will be funded by \$45 million bond proceeds and \$5 million General Fund Balance. Debt service payments began in 2023, payments are consistent through 2041 at just over \$3 million each year.
- Transfers to Highway increased \$5 million to fund new equipment at the new Highway facilities.
- 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.

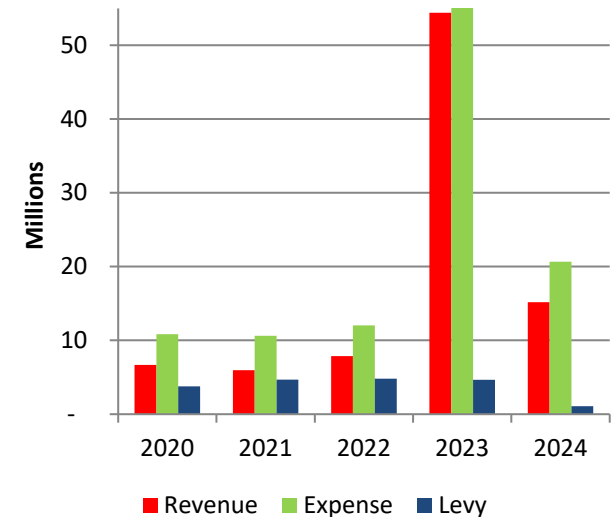
2024 Revenues by Category



2024 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.	12/31/2024
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.	12/31/2024
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.	12/31/2024
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.	12/31/2024
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.	8/31/2024
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.	10/1/2024
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.	12/31/2024
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.	12/31/2024

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$3,039		
			Operating Expenses	\$95,442		
			TOTAL EXPENSES	\$98,481		
			COUNTY LEVY	\$98,481		
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	\$428,083	23.81	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$595,364		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$1,023,447		
			Wages & Benefits	\$2,192,679		
			Operating Expenses	\$76,032		
			Transfer to General Fund	\$150,000		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	TOTAL EXPENSES	\$2,418,711	6.58	Cost of snow removal per centerline mile of road
			COUNTY LEVY	\$1,395,264		
			Intergovernmental	\$0		
			Grants	\$456,988		
			TOTAL REVENUES	\$456,988		
			Wages & Benefits	\$605,993		
			Operating Expenses	\$1,036,452		
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	TOTAL EXPENSES	\$1,642,445	3.07	Construction dollars per centerline mile of county roads Fleet efficiency
			COUNTY LEVY	\$1,185,457		
			Intergovernmental	\$0		
			Grants	\$642,683		
			TOTAL REVENUES	\$642,683		
			Wages & Benefits	\$280,656		
			Operating Expenses	\$1,899,344		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	TOTAL EXPENSES	\$2,180,000	0.32	
			COUNTY LEVY	\$1,537,317		
			User Fees / Misc	\$0		
			Grants	\$306,228		
			TOTAL REVENUES	\$306,228		
			Wages & Benefits	\$29,378		
			Operating Expenses	\$391,450		
State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	TOTAL EXPENSES	\$420,828	21.49	
			COUNTY LEVY	\$114,600		
			Intergovernmental	\$2,740,269		
			Grants	\$0		
			TOTAL REVENUES	\$2,740,269		
			Wages & Benefits	\$1,999,765		
			Operating Expenses	\$740,504		
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	TOTAL EXPENSES	\$2,740,269	1.77	
			COUNTY LEVY	\$0		
			Intergovernmental	\$246,443		
			Grants	\$0		
			TOTAL REVENUES	\$246,443		
			Wages & Benefits	\$164,142		
			Operating Expenses	\$82,301		
			TOTAL EXPENSES	\$246,443		
			COUNTY LEVY	\$0		

Highway

STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$104,268	0.16	
			Grants	\$0		
			TOTAL REVENUES	\$104,268		
			Wages & Benefits	\$14,689		
			Operating Expenses	\$89,579		
			TOTAL EXPENSES	\$104,268		
COUNTY LEVY	\$0					
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,239,117	5.79	
			Grants	\$0		
			TOTAL REVENUES	\$1,239,117		
			Wages & Benefits	\$531,161		
			Operating Expenses	\$707,956		
			TOTAL EXPENSES	\$1,239,117		
COUNTY LEVY	\$0					
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$141,025	1.66	
			Grants	\$0		
			TOTAL REVENUES	\$141,025		
			Wages & Benefits	\$152,180		
			Operating Expenses	(\$11,155)		
			TOTAL EXPENSES	\$141,025		
COUNTY LEVY	\$0					
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	\$10,000	0.32	
			Grants	\$0		
			TOTAL REVENUES	\$10,000		
			Wages & Benefits	\$29,378		
			Operating Expenses	(\$19,378)		
			TOTAL EXPENSES	\$10,000		
COUNTY LEVY	\$0					
Outlay	Highway Buildings/Shops Equipment (See Schedule for Details)		User Fees / Misc	\$0	-	
			Use of Fund Balance	\$1,000,000		
			Use of General Fund Bala	\$5,150,000		
			TOTAL REVENUES	\$6,150,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$6,150,000		
TOTAL EXPENSES	\$6,150,000					
COUNTY LEVY	\$0					
Bond / Use of General Fund			Sales Tax from Gen'l Fund for Debt Service	\$3,077,353		
			TOTAL REVENUES	\$3,077,353		
			Debt Service	\$0		
			TOTAL EXPENSES	\$3,077,353		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$16,137,821	65.00	
			TOTAL EXPENSES	\$20,468,940		
			COUNTY LEVY	\$4,331,119		

Highway

Output Measures - How much are we doing?				
Description		2022 Actual	2023 Estimate	2024 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .		31.60	37.00	5.00
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	617 miles	617 miles	617 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.		6,694 tons	6,500 tons	6,500 tons
Tons of salt used for winter maintenance on County Highways.		3,524 tons	3,600 tons	3,600 tons
Number of winter / snow events.		31.00	27.00	28.00
Full-time equivalents funded by other entities.		26.00	26.00	26.00
Diesel fuel used annually.		128,594.00	127,082.00	127,082.00
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.		5.76%	5.69%	5.50%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)		4.53%	4.39%	4.42%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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.	1.46%	12.01%	1.62%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$413,360	\$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	86.65%	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.	\$7,283	\$7,900	\$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.	\$7,867	\$6,475	\$6,475
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.	59.00%	70.00%	71.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$4,855.18	\$4,245.84	\$4,245.84

Highway

Oversight Committee: **Highway**

Highway Commissioner

1.00 FTE

Highway Operations Manager

1.00 FTE

Shop Superintendent

1.00 FTE

Business Manager

1.00 FTE

Patrol Superintendent

3.00 FTE

Assistant Shop Supervisor

1.00 FTE

Account Technician

1.00 FTE

Highway Operator I

33.00 FTE

Civil Engineer

1.00 FTE

Payroll Assistant

1.00 FTE

Highway Operator II

5.00 FTE

Welder/Fabricator

1.00 FTE

Crew Leader

7.00 FTE

Mechanic

5.00 FTE

Facilities Manager

1.00 FTE

Assistant Mechanic

1.00 FTE

Highway Operator I/Highway/LRE

1.00 FTE *

*Shared with Land Resources & Environment

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	1.50	0.50	0.00	0.83	0.17
FTE Balance	63.50	64.00	64.00	64.83	65.00

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
Revenues											
Tax Levy	3,768,101	4,651,181	4,582,529	4,576,778	4,576,778	4,331,119	(245,659)	-5.37%	Snow Pusher	15,000	0
Grants & Aids	2,655,686	1,815,690	2,627,782	1,879,081	1,691,808	2,233,871	354,790	18.88%	Highway Building/Shop	5,150,000	0
User Fees	58,132	133,883	48,127	50,000	50,000	40,000	(10,000)	-20.00%	Wheeled Skid Steer Loaders	12,000	0
Intergovernmental	3,873,517	3,993,137	4,830,698	4,406,309	4,706,459	4,486,597	80,288	1.82%	V-Box Spreaders	30,000	0
Interest	47,136	3,649	80,361	6,000	390,000	300,000	294,000	4900.00%	3 Tracked Skidsteer Loaders	36,000	0
Miscellaneous	0	5,000	0	0	0	0	0	0.00%	5 Loaders	75,000	0
Transfer from Other Funds	0	0	990,576	3,058,047	3,058,047	8,077,353	5,019,306	164.13%	1 Excavator	30,000	0
Bond Proceeds	0	0	0	45,000,000	45,000,000	0	(45,000,000)	-100.00%	1 Dozer	30,000	0
Use of Fund Balance	337,139	0	0	900,000	187,273	1,000,000	100,000	11.11%	4 Quad Axle Trucks (Automatic)	80,000	0
									2 Single Axe Patrol Truck	262,000	0
									2 Single Axe Patrol Truck Accessory Packa	250,000	0
Total Revenues	10,739,711	10,602,540	13,160,073	59,876,215	59,660,365	20,468,940	(39,407,275)	-65.81%	Patch Wagon	75,000	0
									Skid Steer Trailer	30,000	0
Expenses											
Labor	3,341,860	3,536,521	3,682,202	3,984,852	3,984,852	4,262,499	277,647	6.97%	Lawn Mowers	20,000	0
Labor Benefits	1,380,176	1,150,552	1,294,768	1,645,587	1,645,587	1,740,560	94,973	5.77%	Crack Grinder Trailer	15,000	0
Supplies & Services	5,970,539	5,822,118	6,704,600	5,281,729	5,581,879	5,088,528	(193,201)	-3.66%	Telehandler	40,000	0
Capital Outlay	0	0	0	45,900,000	45,000,000	6,150,000	(39,750,000)	-86.60%	2024 Total	6,150,000	0
Principal Redemption	0	0	1,286,356	3,058,047	3,058,047	3,077,353	19,306	0.63%	2025	1,000,000	0
Interest Payments	0	0	0	0	0	0	0	0.00%	2026	1,000,000	0
Transfer to General Fund	47,136	3,649	78,688	6,000	390,000	150,000	144,000	2400.00%	2027	1,000,000	0
Addition to Fund Balance		89,700	113,459	0	0	0	0	0.00%	2028	1,250,000	0
Total Expenses	10,739,711	10,602,540	13,160,073	59,876,215	59,660,365	20,468,940	(39,407,275)	-65.81%			
Beginning of Year Fund Balance	15,261,444	14,924,305	15,014,005		15,127,464	14,940,191					
End of Year Fund Balance	14,924,305	15,014,005	15,127,464		14,940,191	13,940,191					

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.

2024 Highlights & Issues on the Horizon

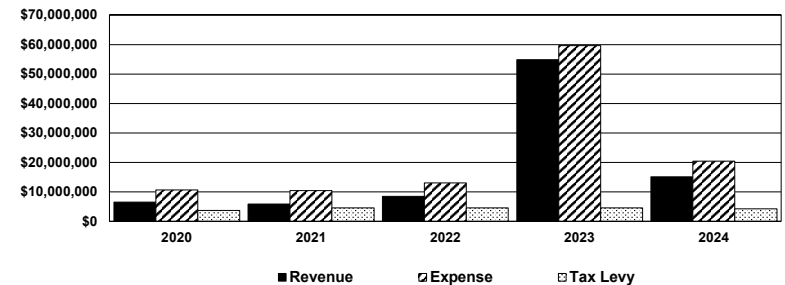
Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

Bridge Aid funding has increased \$13,908 from \$81,534 to \$95,442. 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.

New State funding source, Supplemental Shared Revenue for public works projects.

Revenue, Expense and Tax Levy



Fund: HIGHWAY									\$ Change
Department: HIGHWAY	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
70030 HIGHWAY REVENUE									
411100 GENERAL PROPERTY TAXES	-3,768,101	-4,651,181	-4,582,529	-2,288,389	-4,576,778	-4,576,778	-4,576,778	-4,331,119	-245,659
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	0	0	0	-278,083	278,083
422160 HO-CHUNK GAMING GRANT	-24,259	-43,334	-32,379	-32,379	0	-32,379	-32,379	-32,379	0
424070 STATE FLOOD AIDS	-617,935	0	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	-50,679	0	0	0	0	0	0	0	0
435300 TRANSPORTATION AIDS / STATE	-1,555,924	-1,574,764	-1,588,520	-413,175	-1,652,547	-1,652,547	-1,652,547	-1,729,254	76,707
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-406,888	-197,591	-1,006,882	-6,882	-194,155	-194,155	-6,882	-194,155	0
463100 HWY MAINT/CONST PRIVATE	-17,436	-15,027	-5,708	-4,277	-20,000	-20,000	-20,000	-10,000	-10,000
472300 TRANSPORTATION-STHS MAINTENANC	-2,706,689	-2,572,262	-3,240,430	-2,040,569	-3,094,190	-3,094,190	-3,094,190	-3,106,465	12,275
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,053,581	-1,298,754	-1,354,423	-960,124	-1,188,769	-1,188,769	-1,121,128	-1,169,107	-19,662
473351 OTHER ADMIN REV FROM LOCAL GOV	0	0	-76,148	-51,986	0	0	-67,641	-70,000	70,000
474100 HWY MAINT/CONST-OTHER DEPT	-113,247	-122,121	-159,698	-36,918	-123,350	-123,350	-423,500	-141,025	17,675
481100 INTEREST ON INVESTMENTS	-47,136	-3,649	-78,688	-179,840	-6,000	-6,000	-390,000	-150,000	144,000
481190 INTEREST BOND PROCEEDS INVEST	0	0	-166,148	-542,349	0	0	-600,000	-150,000	150,000
481191 UNEARNED GAIN/LOSS BOND PROCDS	0	0	164,475	-164,475	0	0	600,000	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-40,696	-118,856	-42,419	-24,235	-30,000	-30,000	-30,000	-30,000	0
486300 INSURANCE RECOVERIES	0	-5,000	0	0	0	0	0	0	0
491100 BOND PROCEEDS	0	0	0	0	-45,000,000	-45,000,000	-45,000,000	0	-45,000,000
492100 TRANSFER FROM GENERAL FUND	0	0	-990,576	-1,529,024	-3,058,047	-3,058,047	-3,058,047	-8,077,353	5,019,306
493010 FUND BALANCE APPLIED	0	0	0	0	-900,000	-900,000	0	-1,000,000	100,000
TOTAL HIGHWAY REVENUE	-10,402,572	-10,602,539	-13,160,073	-8,274,621	-59,843,836	-59,876,215	-59,473,092	-20,468,940	-39,407,275
70030110 HIGHWAY ADMINISTRATION									
514100 FICA & MEDICARE TAX	300	528	574	293	403	403	403	402	-1
514600 WORKERS COMPENSATION	3	6	5	2	3	3	3	0	-3
515800 PER DIEM COMMITTEE	3,984	7,887	7,826	4,095	5,250	5,250	5,250	5,250	0
526100 ADMINISTRATION	515,987	511,091	564,295	291,882	494,499	494,499	494,499	591,974	97,475
531800 MIS DEPARTMENT CHARGEBACKS	30,872	18,112	23,851	22,465	39,659	39,659	39,659	25,980	-13,679
533200 MILEAGE	1,291	410	1,168	524	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	26	23	23	0	25	25	25	25	0
TOTAL HIGHWAY ADMINISTRATION	552,463	538,058	597,742	319,261	541,207	541,207	541,207	624,999	83,792
70030303 LOCAL BRIDGE AIDS									
526100 LOCAL BRIDGE AIDS	92,506	132,511	51,205	81,534	81,534	81,534	81,534	95,442	13,908
TOTAL LOCAL BRIDGE AIDS	92,506	132,511	51,205	81,534	81,534	81,534	81,534	95,442	13,908
70030305 SUPERVISION									
526100 SUPERVISION	114,322	117,944	129,241	65,450	116,904	116,904	116,904	130,000	13,096

Fund: HIGHWAY	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
TOTAL SUPERVISION	114,322	117,944	129,241	65,450	116,904	116,904	116,904	130,000	13,096
70030306 RADIO EXPENSE									
526100 RADIO EXPENSE	22,080	211,065	4,575	0	5,000	5,000	5,000	5,000	0
TOTAL RADIO EXPENSE	22,080	211,065	4,575	0	5,000	5,000	5,000	5,000	0
70030307 GENERAL PUBLIC LIABILITY									
551700 INSURANCE-UMBRELLA	24,199	29,121	19,733	20,140	30,000	30,000	30,000	25,000	-5,000
TOTAL GENERAL PUBLIC LIABILITY	24,199	29,121	19,733	20,140	30,000	30,000	30,000	25,000	-5,000
70030308 EMPLOYEE TAXES AND BENEFITS									
513000 EMPLOYEE BENEFITS	35,674	-321,947	-231,044	-109,968	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	118	407	-212	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	9	4	0	0	0	0	0	0
514800 UNEMPLOYMENT	1,295	2,433	-2,565	0	0	0	0	0	0
TOTAL EMPLOYEE TAXES AND BENEFITS	37,087	-319,097	-233,818	-109,968	0	0	0	0	0
70030309 FIELD SMALL TOOLS									
534700 FIELD SUPPLIES	0	0	0	-52,034	0	0	0	0	0
TOTAL FIELD SMALL TOOLS	0	0	0	-52,034	0	0	0	0	0
70030310 HWY SHOP OPERATIONS									
526100 SHOP OPERATIONS	-12,566	-5,083	-10,204	163,976	-79,318	-79,318	-79,318	0	79,318
531800 MIS DEPARTMENT CHARGEBACKS	12,566	5,083	10,204	3,186	39,659	39,659	39,659	0	-39,659
TOTAL HWY SHOP OPERATIONS	0	0	0	167,162	-39,659	-39,659	-39,659	0	39,659
70030311 FUEL HANDLING									
535100 VEHICLE FUEL / OIL	0	0	0	-10,182	0	0	0	0	0
TOTAL FUEL HANDLING	0	0	0	-10,182	0	0	0	0	0
70030312 MACHINERY/EQUIPMENT OPERATIONS									
535900 EQUIPMENT AND MAINTENANCE	31,986	147,848	161,418	-872,559	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	177,493	185,238	197,548	193,694	0	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	3,150	3,073	3,947	4,673	0	0	0	0	0
TOTAL MACHINERY/EQUIPMENT OPERATIONS	212,628	336,160	362,913	-674,191	0	0	0	0	0
70030314 BUILDINGS/GROUNDS OPERATIONS									
534700 FIELD SUPPLIES	0	0	0	149,160	0	0	0	0	0

Fund: HIGHWAY	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget		Amended To	2024
					Budget				
TOTAL BUILDINGS/GROUNDS OPERATIONS	0	0	0	149,160	0	0	0	0	0
70030315 INSURANCE RECOVERY EXPENSE									
526100 INSURANCE RECOVERY EXPENSE	400	0	5,000	0	0	0	0	0	0
TOTAL INSURANCE RECOVERY EXPENSE	400	0	5,000	0	0	0	0	0	0
70030316 CAPITAL ASSET ACQUISITION									
581000 CAPITAL EQUIPMENT	0	0	0	302,926	900,000	900,000	0	1,000,000	100,000
582900 OTHER CAPITAL IMPROVEMENT	0	0	0	6,414,209	45,000,000	45,000,000	45,000,000	5,150,000	-39,850,000
TOTAL CAPITAL ASSET ACQUISITION	0	0	0	6,717,135	45,900,000	45,900,000	45,000,000	6,150,000	-39,750,000
70030318 HIGHWAY PAYROLL DEFAULT									
511100 SALARIES PERMANENT REGULAR	3,131,174	3,343,475	3,436,357	1,725,448	3,704,579	3,704,579	3,704,579	4,021,551	316,972
511200 SALARIES-PERMANENT-OVERTIME	183,236	171,047	223,285	120,029	258,867	258,867	258,867	221,636	-37,231
511900 LONGEVITY-FULL TIME	13,704	14,112	14,734	242	16,156	16,156	16,156	14,062	-2,094
512100 WAGES-PART TIME	8,871	0	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	891	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	242,214	255,953	266,351	133,496	304,440	304,440	304,440	325,680	21,240
514200 RETIREMENT-COUNTY SHARE	224,770	237,099	237,974	122,454	270,613	270,613	270,613	293,750	23,137
514400 HEALTH INSURANCE COUNTY SHARE	809,950	898,172	949,978	461,404	1,008,245	1,008,245	1,008,245	1,058,931	50,686
514500 LIFE INSURANCE COUNTY SHARE	1,173	1,482	1,648	764	1,780	1,780	1,780	1,622	-158
514600 WORKERS COMPENSATION	64,679	76,409	72,056	27,859	60,103	60,103	60,103	60,175	72
519600 PAYROLL DEFAULT OFFSET	-4,685,658	-5,001,445	-5,210,926	-2,593,633	-5,624,781	-5,624,781	-5,624,781	-5,997,407	-372,626
524000 MISCELLANEOUS EXPENSES	4,714	3,137	7,908	1,640	0	0	0	0	0
533200 MILEAGE	22	160	128	0	0	0	0	0	0
533500 MEALS AND LODGING	260	400	508	297	0	0	0	0	0
TOTAL HIGHWAY PAYROLL DEFAULT	0	0	0	0	2	2	2	0	-2
70030320 CTHS ROUTINE MAINTENANCE									
521100 MEDICAL EXAMINATIONS	0	0	0	0	0	0	0	10,000	10,000
526100 CTHS ROUTINE MAINTENANCE	2,625,946	2,710,644	2,248,228	1,045,986	2,456,872	2,489,251	2,589,251	2,436,280	-52,971
531800 MIS DEPARTMENT CHARGEBACKS	0	0	1,100	687	0	0	0	25,980	25,980
532800 TRAINING AND INSERVICE	0	0	0	0	0	0	0	10,000	10,000
TOTAL CTHS ROUTINE MAINTENANCE	2,625,946	2,710,644	2,249,328	1,046,673	2,456,872	2,489,251	2,589,251	2,482,260	-6,991
70030321 CTHS SNOW/ICE CONTROL									
526100 CTHS SNOW/ICE CONTROL	867,930	1,061,058	1,499,570	1,053,923	1,210,450	1,210,450	1,410,450	1,311,370	100,920
TOTAL CTHS SNOW/ICE CONTROL	867,930	1,061,058	1,499,570	1,053,923	1,210,450	1,210,450	1,410,450	1,311,370	100,920

Fund: HIGHWAY	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
70030322 CTHS ROAD CONSTRUCTION									
526100 CTHS ROAD CONSTRUCTION	2,338,696	1,558,865	2,429,731	12,920	1,764,027	1,764,027	1,464,027	2,000,000	235,973
TOTAL CTHS ROAD CONSTRUCTION	2,338,696	1,558,865	2,429,731	12,920	1,764,027	1,764,027	1,464,027	2,000,000	235,973
70030323 CTHS BRIDGE CONSTRUCTION									
526100 CTHS BRIDGE CONSTRUCTION	153,091	364,144	67,152	27,869	450,000	450,000	450,000	100,828	-349,172
TOTAL CTHS BRIDGE CONSTRUCTION	153,091	364,144	67,152	27,869	450,000	450,000	450,000	100,828	-349,172
70030325 STHS MAINTENANCE									
526100 STHS MAINTENANCE	2,136,483	2,022,504	2,596,763	1,431,345	2,524,760	2,524,760	2,524,760	2,524,760	0
TOTAL STHS MAINTENANCE	2,136,483	2,022,504	2,596,763	1,431,345	2,524,760	2,524,760	2,524,760	2,524,760	0
70030326 STHS ROAD/BRIDGE CONSTRUCTION									
526100 STHS ROAD/BRIDGE CONSTRUCTION	164,000	160,023	210,109	229,679	226,760	226,760	226,760	226,760	0
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	164,000	160,023	210,109	229,679	226,760	226,760	226,760	226,760	0
70030327 STHS OTHER SERVICES									
526100 STHS OTHER SERVICES	166,479	150,290	172,496	0	179,813	179,813	179,813	175,026	-4,787
TOTAL STHS OTHER SERVICES	166,479	150,290	172,496	0	179,813	179,813	179,813	175,026	-4,787
70030330 OTHER LOCAL GOVERNMENT ROADS									
526100 OTHER LOCAL GOVERNMENT ROADS	1,053,581	1,298,754	1,354,423	937,710	1,188,769	1,188,769	1,188,769	1,239,117	50,348
TOTAL OTHER LOCAL GOVERNMENT ROADS	1,053,581	1,298,754	1,354,423	937,710	1,188,769	1,188,769	1,188,769	1,239,117	50,348
70030331 LOCAL DEPARTMENTS									
526100 LOCAL DEPARTMENTS	113,247	122,121	159,698	36,918	123,350	123,350	423,500	141,025	17,675
TOTAL LOCAL DEPARTMENTS	113,247	122,121	159,698	36,918	123,350	123,350	423,500	141,025	17,675
70030332 NON-GOVERNMENTAL CUSTOMERS									
524000 MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	17,436	15,027	5,708	4,277	20,000	20,000	20,000	10,000	-10,000
TOTAL NON-GOVERNMENTAL CUSTOMERS	17,436	15,027	5,708	4,277	20,000	20,000	20,000	10,000	-10,000
70030333 BRINE COST POOL									
526100 APPROPRIATION	0	0	0	6,226	0	0	0	0	0
TOTAL BRINE COST POOL	0	0	0	6,226	0	0	0	0	0

Fund: HIGHWAY	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
70030800 DEBT SERVICE									
561000 PRINCIPAL REDEMPTION	0	0	0	0	1,765,000	1,765,000	1,765,000	1,835,000	70,000
562000 INTEREST EXPENSE	0	0	1,022,740	672,419	1,335,932	1,335,932	1,335,932	1,285,238	-50,694
563000 DEBT ISSUANCE COSTS	0	0	295,780	0	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	0	0	-32,164	-21,443	-42,885	-42,885	-42,885	-42,885	0
TOTAL DEBT SERVICE	0	0	1,286,356	650,977	3,058,047	3,058,047	3,058,047	3,077,353	19,306
70030900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	47,136	3,649	78,688	179,840	6,000	6,000	390,000	150,000	144,000
TOTAL TRANSFERS TO OTHER FUNDS	47,136	3,649	78,688	179,840	6,000	6,000	390,000	150,000	144,000
TOTAL DEPARTMENT REVENUE	-10,402,572	-10,602,539	-13,160,073	-8,274,621	-59,843,836	-59,876,215	-59,473,092	-20,468,940	-39,407,275
TOTAL DEPARTMENT EXPENSE	10,739,711	10,512,839	13,046,614	12,291,822	59,843,836	59,876,215	59,660,365	20,468,940	-39,407,275
-ADDITION TO / USE OF FUND BALANCE	337,139	-89,700	-113,459	4,017,200	0	0	187,273	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.	12/31/2024
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.	12/31/2024
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.	3/31/2024

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	\$29,475		
			Grants	\$0		
			TOTAL REVENUES	\$39,475		
			Wages & Benefits	\$0		
			Operating Expenses	\$39,475		
			TOTAL EXPENSES	\$39,475		
			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	\$18,000	-	
			Use of Fund Balance	\$53,450		
			Grants	\$0		
			TOTAL REVENUES	\$71,450		
			Wages & Benefits	\$0		
			Operating Expenses	\$71,450		
			TOTAL EXPENSES	\$71,450		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$110,925	-	
			TOTAL EXPENSES	\$110,925		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Gallons of leachate removed from landfill	187,425	186,240	185,000
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?	2022 Actual	2023 Estimate	2024 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

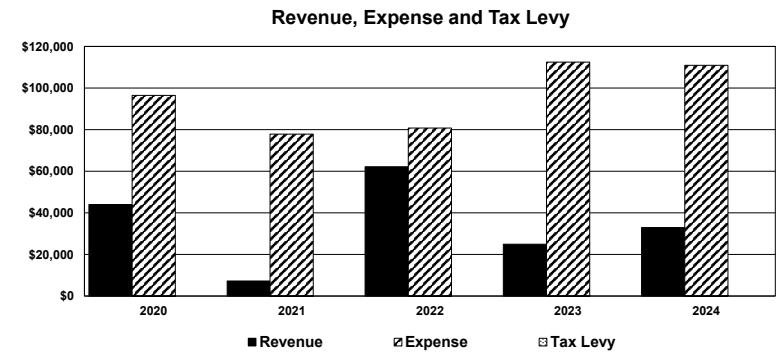
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
Interest	43,998	7,273	62,149	25,000	25,000	33,000	8,000	32.00%	None	0	0
Use of Fund Balance	52,560	70,631	18,651	87,005	87,505	77,925	(9,080)	-10.44%		0	0
Total Revenues	96,558	77,904	80,799	112,005	112,505	110,925	(1,080)	-0.96%	2024 Total	0	0
<u>Expenses</u>											
Supplies & Services	96,558	77,904	80,799	112,005	109,505	110,925	(1,080)	-0.96%	2025	0	0
Addition to Fund Balance	0	0	0	0	3,000	0	0	0.00%	2026	0	0
Total Expenses	96,558	77,904	80,799	112,005	112,505	110,925	(1,080)	-0.96%	2027	0	0
									2028	0	0
Beginning of Year Fund Balance	4,894,989	4,842,429	4,771,798		4,753,147	4,668,642					
End of Year Fund Balance	4,842,429	4,771,798	4,753,147		4,668,642	4,590,717					

2024 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	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
25060 LANDFILL REMEDIATION REVENUE									
481160 INTEREST LANDFILL REMEDIATION	-34,677	-6,191	-34,461	-67,101	-10,000	-10,000	-10,000	-15,000	5,000
481400 INTEREST ON LNG TRM CR INVEST	-9,322	-1,082	-27,688	-39,956	-15,000	-15,000	-15,000	-18,000	3,000
493010 FUND BALANCE APPLIED	0	0	0	0	-87,005	-87,005	0	-77,925	-9,080
TOTAL LANDFILL REMEDIATION REVENUE	-43,998	-7,273	-62,149	-107,057	-112,005	-112,005	-25,000	-110,925	-1,080
25060372 LANDFILL REMEDIATION OLD									
520900 CONTRACTED SERVICES	14,072	20,623	17,737	4,435	23,000	23,000	23,000	23,000	0
522900 UTILITIES	1,324	1,252	1,418	583	2,000	2,000	2,000	2,200	200
523100 GROUNDWATER MONITORING	16,687	4,349	7,360	6,595	14,000	14,000	12,000	12,000	-2,000
530500 LICENSES AND PERMITS	115	115	115	0	115	115	115	115	0
535000 REPAIRS AND MAINTENANCE	1	59	1	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	120	131	135	140	145	145	145	160	15
TOTAL LANDFILL REMEDIATION OLD	32,318	26,530	26,766	11,753	41,260	41,260	39,260	39,475	-1,785
25060373 LANDFILL REMEDIATION NEW									
520900 CONTRACTED SERVICES	41,478	33,242	35,549	10,100	44,000	44,000	44,000	45,000	1,000
522100 WATER TREATMENT/TESTING	1,907	1,546	1,642	630	2,100	2,100	2,100	2,100	0
522900 UTILITIES	1,324	1,252	1,452	1,004	2,000	2,000	2,000	2,200	200
523100 GROUNDWATER MONITORING	19,033	14,655	15,199	12,248	20,500	20,500	20,000	20,000	-500
535000 REPAIRS AND MAINTENANCE	379	549	57	1,271	2,000	2,000	2,000	2,000	0
551000 INSURANCE	120	131	135	140	145	145	145	150	5
TOTAL LANDFILL REMEDIATION NEW	64,240	51,374	54,034	25,394	70,745	70,745	70,245	71,450	705
TOTAL DEPARTMENT REVENUE	-43,998	-7,273	-62,149	-107,057	-112,005	-112,005	-25,000	-110,925	-1,080
TOTAL DEPARTMENT EXPENSE	96,558	77,904	80,799	37,147	112,005	112,005	109,505	110,925	-1,080
-ADDITION TO / USE OF FUND BALANCE	52,559	70,631	18,651	-69,910	0	0	84,505	0	

Health & Human Services

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

FUNCTIONAL AREA MISSION STATEMENT

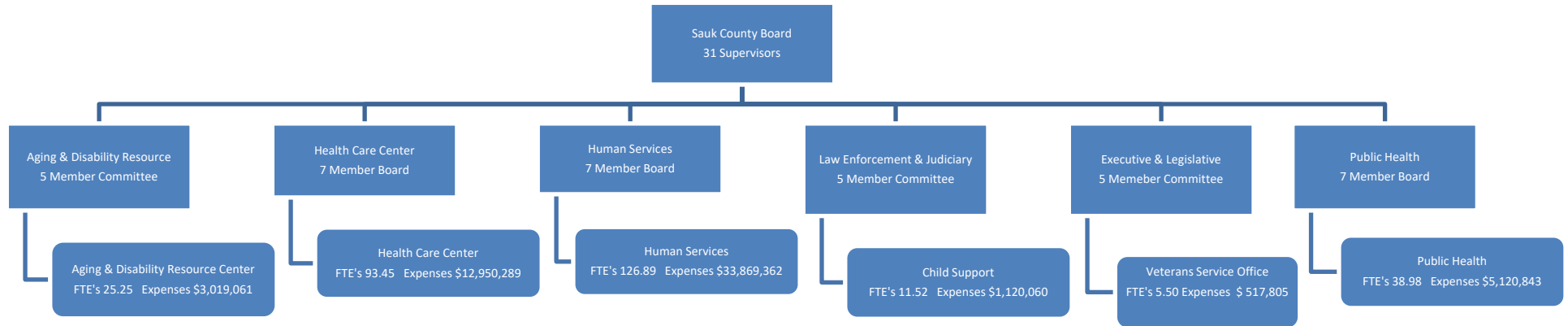
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments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

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

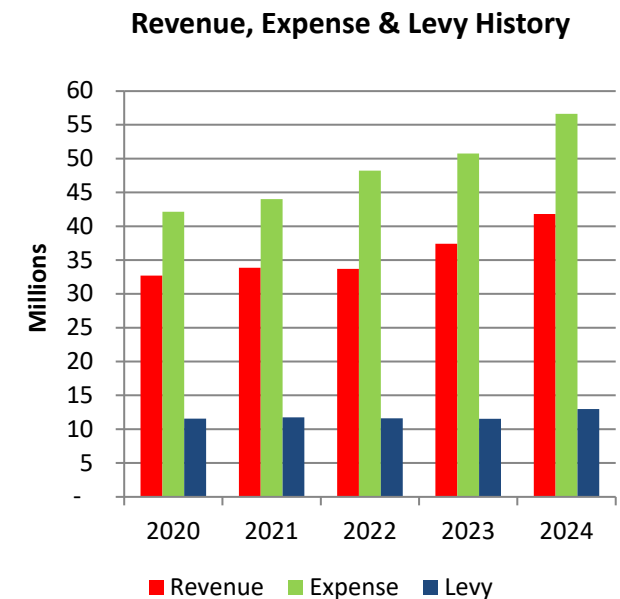
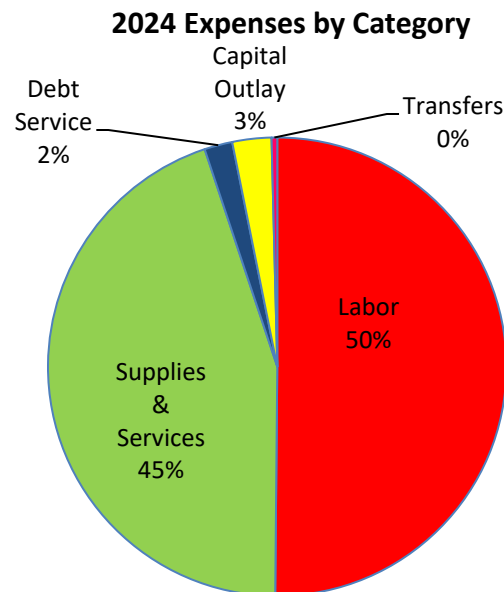
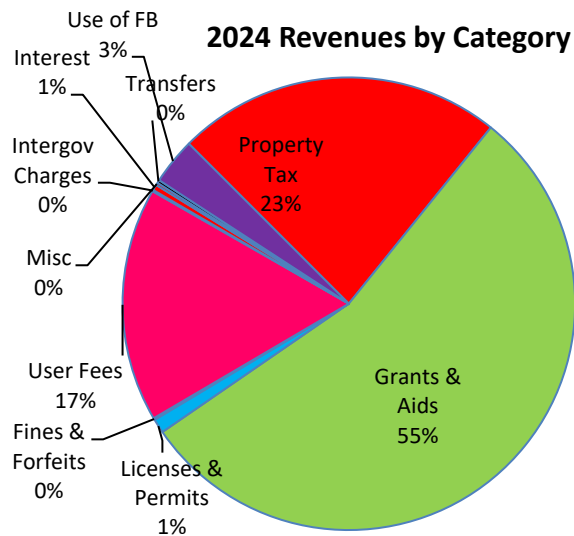
Fiscally responsible / essential services
Promote safe community
Encourages economic development
Development of cultural, social, and community values that enhance human dignity
Stewardship of natural resources



Health & Human Services

Significant Changes in the Health & Human Services Function for 2024

- In 2024 the Aging & Disability Resource Center (ADRC) was awarded the Independent Living Supports Pilot grant from the State of Wisconsin. The grant funds 1.20 FTE and assistance to qualified individuals.
- The Health Care Center continues to implement efficiencies in staffing, as well as recognize the severe difficulties in recruiting and retaining staff at all levels. The staff full-time equivalents were reduced in 2023 by 22.04 and in 2024 by 7.42. Decreases related to these position reductions over the two years total \$967,800. Due to staffing, resident census is budgeted to increase throughout 2024 from 52 to 60 compared to 82 bed capacity. 2024 revenues were budgeted based on a significant increase in Medical Assistance rate of 37% or a budgeted increase of \$982,000.
- Human Services continues to have a high need for out of home placements coupled with a shortage of beds and often no funding mechanisms. Human Services continues to make best use of their resources and grant funding to serve consumers with complex needs while juggling increasing costs and more staff time.
- Justice, Diversion and Support Department, previously in General Government Administration was merged into the Human Services Department in 2023 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 in 2023 into the Public Health Department. 2024 Includes \$171,000 budgeted use of Opioid Settlement funds for abatement purposes.



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 hold town hall meet and greets in rural communities.	The ADRC will hold a total of 5 meet and greets in Rural areas including LaValle, Troy, Loganville, North Freedom and Merrimac.	1. ADRC staff will explain ADRC services and ask participants to identify gaps/lapse in services 2. Comments will be reviewed at staff meetings to determine how best to address the issues identified.	12/31/2024
The ADRC will convene a meeting with banks and credit unions to discuss and determine the amount of Senior fraud.	The ADRC will have its first meeting in the first quarter of 2024; if additional meetings are needed, Law Enforcement will be invited.	1. The ADRC will include information on Senior Scams in all of its Newsletters 2. Minutes will be taken of all meetings with action items included for the next agenda.	12/31/2024
The ADRC will add members of Sauk County to the ILSP (Independent Living Support Program)grant.	The number of enrolled participants will be 269.	1. The ILSP coordinator will track all constituents enrolled and those who decline enrollment 2. The Director will file reports as required with the state regarding funds spent and clients enrolled.	12/31/2024

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	8.70	Number served and satisfaction surveys.
			Grants	\$810,000		
			Use of Fund Balance	\$46,500		
			TOTAL REVENUES	\$856,650		
			Wages & Benefits	\$950,064		
			Operating Expenses	\$62,097		
			TOTAL EXPENSES	\$1,012,161		
	COUNTY LEVY	\$155,511				
Transportation	Transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	49 USC 53.10	User Fees / Misc.	\$301,500	5.95	Number of people served and survey results
			Grants	\$247,248		
		Wis Stat 85.21 Family Care Contracts	Use of Fund Balance	\$0		
			TOTAL REVENUES	\$548,748		
			Wages & Benefits	\$350,377		
			Operating Expenses	\$215,003		
			TOTAL EXPENSES	\$565,380		
			COUNTY LEVY	\$16,632		
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	User Fees / Misc.	\$24,000	1.67	Satisfaction survey
			Grants	\$125,358		
		Wis Stat 46.82	Use of Carryforward	\$0		
			TOTAL REVENUES	\$149,358		
			Wages & Benefits	\$120,969		
			Operating Expenses	\$98,285		
			TOTAL EXPENSES	\$219,254		
			COUNTY LEVY	\$69,896		
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	User Fees / Misc.	\$131,000	3.58	Satisfaction survey
			Grants	\$151,679		
		Wis Stat 46.82	Use of Carryforward	\$104,656		
			TOTAL REVENUES	\$387,335		
			Wages & Benefits	\$218,316		
			Operating Expenses	\$326,899		
			TOTAL EXPENSES	\$545,215		
			COUNTY LEVY	\$157,880		
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 quarterly 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, 140 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	User Fees / Misc.	\$0	0.75	Goals of aging plan met
		Wis Stat 46.82	Grants	\$59,127		
			TOTAL REVENUES	\$59,127		
			Wages & Benefits	\$64,130		
			Operating Expenses	\$7,914		
			TOTAL EXPENSES	\$72,044		
			COUNTY LEVY	\$12,917		

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	\$88,808		
			TOTAL REVENUES	\$89,058		
			Wages & Benefits	\$258,964		
			Operating Expenses	\$12,938		
			TOTAL EXPENSES	\$271,902		
	COUNTY LEVY	\$182,844				
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	2.05	Survey results
			Grants	\$180,000		
			TOTAL REVENUES	\$180,100		
			Wages & Benefits	\$261,280		
			Operating Expenses	\$11,251		
			TOTAL EXPENSES	\$272,531		
				COUNTY LEVY		
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	\$41,332		
			TOTAL REVENUES	\$41,432		
			Wages & Benefits	\$41,159		
			Operating Expenses	\$9,175		
			TOTAL EXPENSES	\$50,334		
				COUNTY LEVY		
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	\$9,760		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$9,910		
			Wages & Benefits	\$8,407		
			Operating Expenses	\$1,833		
			TOTAL EXPENSES	\$10,240		
	COUNTY LEVY	\$330				
Totals			TOTAL REVENUES	\$2,321,718	25.25	
			TOTAL EXPENSES	\$3,019,060		
			COUNTY LEVY	\$697,342		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	10,639	10,900	11,900
Disability Benefit Specialist Program - Total Cases Served	817	900	950
Elderly Benefit Specialist Program - Total cases Served	3,865	3,900	4,000
Information & Assistance Program - Total Contacts/unduplicated clients	10,366/3,684	12,500/3,500	13,000/4,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	34	45	40
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	366	400	420
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	490	450	500
Nutrition Programs - Total Congregate Meals	2,718	6,000	6,300
Nutrition Programs - Total Home Delivered Meals	39,169	45,000	46,000
Nutrition Programs - Total Home Delivered Breakfast Meals	8,590	10,125	10,500
Prevention Program - Total Classes Held / Unduplicated Participants	4/27	10/80	6/50
Transportation Programs - Total Miles	286,602	299,730	300,000
Functional Screens completed	240	225	240
Volunteer hours	11,814	12,140	14,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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.	\$1,171,773	\$1,750,000	\$1,750,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$13,011,374	\$13,000,000	\$13,000,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$318,493	\$338,342	\$397,180
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	93.0%	98.0%	98.0%
Elder benefits specialist survey results		100.0%	100.0%	99.5%
Disability benefits specialist survey results		100.0%	100.0%	97.0%
Information & Assistance specialist survey results		99.9%	99.0%	99.0%

Aging & Disability Resource Center

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

Director

1.00 FTE

Accountant/Transportation Supervisor

1.00 FTE

ADRC Resource Specialist

5.80 FTE

Nutrition Program Supervisor

1.00 FTE

Transportation Program Coordinator

1.00 FTE

Office Assistant

1.00 FTE

Elder Benefit Specialist

2.00 FTE

Meals Coordinator

3.05 FTE

Driver

3.06 FTE

Disability Benefits Specialist

2.00 FTE

Aging Programs Supervisor

1.00 FTE

Transportation Assistant

0.74 FTE

Dementia Care/Independent Living Specialist

1.00 FTE

Volunteer Coordinator

1.00 FTE

Independent Living Specialist

0.60 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.08	0.34	0.50	0.41	0.53
FTE Balance	23.47	23.81	24.31	24.72	25.25

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	379,109	624,427	582,014	505,949	505,949	697,342	191,393	37.83%	Vehicles	0	0
Grants & Aids	1,765,694	1,814,253	1,758,258	1,986,227	1,939,630	1,713,313	(272,914)	-13.74%			
User Fees	275,416	252,972	359,626	339,500	409,579	366,000	26,500	7.81%	2024 Total	0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Donations	96,627	96,503	90,369	88,500	92,150	91,250	2,750	3.11%			
Interest	81	39	33	0	10	0	0	0.00%	2025	100,000	0
Miscellaneous	2,584	5,232	0	0	41,256	0	0	0.00%	2026	32,000	0
Use of Fund Balance	0	0	0	201,819	0	151,156	(50,663)	-25.10%	2027	32,000	0
									2028	45,000	0
Total Revenues	2,519,511	2,793,426	2,790,300	3,121,995	2,988,574	3,019,061	(102,934)	-3.30%			
<u>Expenses</u>											
Labor	1,275,179	1,291,567	1,387,631	1,638,538	1,437,513	1,697,963	59,425	3.63%			
Labor Benefits	463,305	457,269	472,630	570,435	549,381	575,704	5,269	0.92%			
Supplies & Services	640,496	609,572	693,164	827,622	785,726	745,394	(82,228)	-9.94%			
Capital Outlay	36,340	52,376	157,931	85,400	0	0	(85,400)	-100.00%			
Addition to Fund Balance	104,191	382,642	78,944	0	215,954	0	0	0.00%			
Total Expenses	2,519,511	2,793,426	2,790,300	3,121,995	2,988,574	3,019,061	(102,934)	-3.30%			
Beginning of Year Fund Balance	939,380	1,043,571	1,426,213		1,505,157	1,721,111					
End of Year Fund Balance	1,043,571	1,426,213	1,505,157		1,721,111	1,569,955					

2024 Highlights & Issues on the Horizon

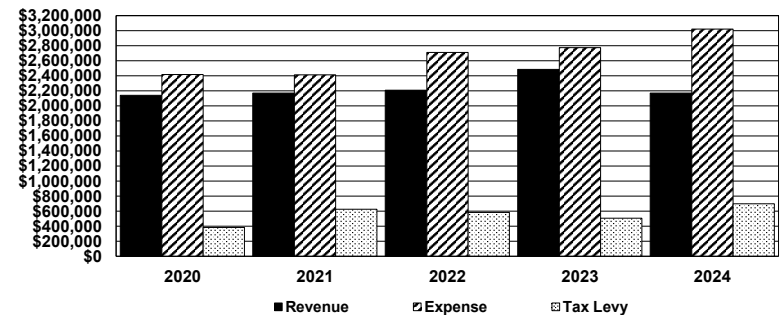
The ADRC proposes to use \$46,500 from the ADRC fund balance to cover the increased cost of supplies and services.

The ADRC will begin trimming carry out meals in September and restructure the Sauk Dining Site coordinator to only be at the Sauk Dining Site 2 days a week, freeing up transportation costs of \$3,500 and giving the site manager 3 days to work in office to assist the nutrition coordinator with her duties. It is anticipated that our total nutrition program will be over by \$104,656 due to increased meal costs and staffing costs/benefits.

ADRC will use carryforward funds of \$104,656 from 2023 and utilize it for nutrition in 2024.

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	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 2023 Amended To 2024
20054 AGING & DISABILITY RESRCE REV								
411100 GENERAL PROPERTY TAXES	-379,109	-624,427	-582,014	-252,974	-505,949	-505,949	-505,949	-697,342 191,393
422160 HO-CHUNK GAMING GRANT	0	0	-15,500	-15,500	-15,500	-15,500	-15,500	-15,500 0
424180 SPECIAL GRANT	-2,250	-1,985	-1,500	0	0	0	0	0 0
424182 MIPPA	-4,330	-4,042	-5,678	0	0	0	0	0 0
424296 ROUTES TO RECOVERY COVID	-2,355	0	0	0	0	0	0	0 0
424502 AGING & DISABIL RESOURCE CENTE	-717,039	-692,815	-670,182	0	-685,000	-685,000	-685,000	-650,000 -35,000
424503 ADRC REGIONAL LIVING WELL GRNT	0	-12,990	-16,800	0	0	0	0	0 0
424504 ADRC REGIONAL FUNDS DBS	-218,563	-200,574	-215,470	0	-200,000	-200,000	-200,000	-180,000 -20,000
424507 DHS INDEPNDT LIVNG SPEC PROJ	0	0	0	0	0	-241,056	-241,056	-120,000 -121,056
425590 IIIB REVENUE CONTROL	-37,314	-116,412	-61,729	-14,890	-61,722	-61,722	-61,722	-59,127 -2,595
425630 IIID SUPP HOME CARE	-462	-6,721	-5,208	-210	-9,705	-9,705	-9,705	-9,760 55
425642 ELDERLY BENFIT SPEC-OCI REV	0	0	-6,461	0	0	0	0	0 0
425645 ADRC REGION ELDER BEN SPEC	-86,508	-81,082	-77,139	0	0	0	0	0 0
425650 STATE BENEFIT SPECIALIST	0	0	0	0	-28,000	-28,000	-28,000	-28,000 0
425651 STATE BENEFIT SPEC-FED MTCH	0	0	0	0	-45,000	-45,000	-45,000	-50,000 5,000
425655 STATE HLTH INS ASST PROGRAM	0	-7,751	-4,578	0	-4,228	-4,228	-4,228	-4,228 0
425665 IIIC-1,IIIC-2 STIMULUS	-45,691	-92,270	-114,044	0	0	0	0	0 0
425700 IIIC-1 CONGREGATE NUTRITION	-42,379	-10	-158,637	-41,388	-114,162	-114,162	-114,162	-125,358 11,196
425750 NSIP CONG NUTRITION	-22,649	-19,968	0	0	-35,000	-35,000	-35,000	0 -35,000
425760 STATE PHARM ASST PROG	0	0	-1,773	0	-4,581	-4,581	-4,581	-4,581 0
425762 STATE PHARM ASST-FED MTCH	0	0	-365	0	0	0	0	-2,000 2,000
425820 IIIC-2 HOME DELIVERED MEALS	-306,637	-249,399	-52,033	-61,873	-155,862	-155,862	-155,862	-93,679 -62,183
425850 NSIP HOME DEL MEALS	-15,602	-7,242	-34,968	-13,181	0	0	-13,181	-35,000 35,000
425860 SCSP HOME DEL TRANSPORT	-7,587	0	-7,587	0	-7,500	-7,500	-7,500	-7,500 0
425880 III-E PROGRAM REVENUES	-13,687	-42,908	-30,961	-5,328	-41,335	-41,335	-41,335	-41,332 -3
425950 TRANSPORTATION GRANT	-180,977	-180,027	-176,756	-174,748	-176,756	-176,756	-174,748	-174,748 -2,008
425953 VETS TRANSPORTATION GRANT	-1,816	-2,405	-3,151	0	-2,500	-2,500	-2,500	-2,500 0
425955 53.10 TRANSPORTATION GRANT	-57,799	-95,652	-35,157	0	-158,320	-158,320	-100,000	-70,000 -88,320
425958 STEPPING ON (W INST HEALTH AG)	-2,050	0	-280	-550	0	0	-550	0 0
425959 DEMENTIA CARE	0	0	-62,301	0	0	0	0	-40,000 40,000
455640 FAMILY CARE NUTRITION	-76,966	-67,622	-57,884	-28,244	-80,000	-80,000	-70,000	-66,000 -14,000
455641 FAMILY CARE TRANSPORTATION	-150,665	-132,110	-249,952	-117,760	-200,000	-200,000	-290,000	-255,000 55,000
466210 CAFE CONNECTIONS REVENUE	-33	0	0	0	0	0	0	0 0
466300 HOME DELIVERED REVENUE	0	0	-20	0	0	0	0	0 0
466310 BUS FARES-SHOPPING/GROCERY	-614	-360	-624	-435	-1,000	-1,000	-1,000	-1,000 0
466320 FUN DAY TRAVELS	-338	-214	-1,799	-550	-1,000	-1,000	-1,000	-1,000 0
466330 TAXI SUBSIDY FEES	-16,801	-16,377	-18,198	-9,646	-17,500	-17,500	-17,500	-15,000 -2,500
466350 VOLUNTEER DRIVER REVENUE	-29,939	-36,290	-31,052	-11,260	-40,000	-40,000	-30,000	-28,000 -12,000
466351 VOLUNTEER DRIVER REV VETERANS	-95	0	-98	-79	0	0	-79	0 0
481100 INTEREST ON INVESTMENTS	-81	-39	-33	-14	0	0	-10	0 0

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024	2023 Amended To 2024
20054 AGING & DISABILITY RESRCE REV									
483600 SALE OF COUNTY OWNED PROPERTY	-2,551	-5,232	0	0	0	0	0	0	0
485120 DONATIONS ADDLIFE TODAY!	-525	-835	-640	-480	0	0	-700	0	0
485140 DONATIONS ELDER BENEFIT SPEC	-150	-150	-160	0	-250	-250	-250	-250	0
485150 DONATIONS TRANSPORTATION	-738	-916	-876	-907	-750	-750	-1,000	-1,500	750
485200 DONATIONS CONGREGATE PROGRAM	-19,206	-9,201	-19,081	-11,700	-22,000	-22,000	-24,000	-24,000	2,000
485210 DONATIONS - AGING PROGRAMS	-300	-230	-50	-150	0	0	-150	0	0
485300 DONATIONS HOME DELIVERED PROG	-75,259	-84,813	-68,906	-23,956	-65,000	-65,000	-65,000	-65,000	0
485400 DONATIONS - PREVENTION	0	0	0	-510	-150	-150	-700	-150	0
485500 DONATIONS - ADRC	-50	-167	-399	-5	-250	-250	-250	-250	0
485600 DONATIONS - CAREGIVER	-400	-191	-257	0	-100	-100	-100	-100	0
486300 INSURANCE RECOVERIES	0	0	0	-4,126	0	0	-41,256	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-46,500	-46,500	0	-46,500	0
493480 CONTINUING APPROP CONGREGATE	0	0	0	0	0	-135,061	0	0	-135,061
493520 USE OF VAN TRUST	0	0	0	0	-17,080	-17,080	0	0	-17,080
493590 CONT APPROP - ADRC	0	0	0	0	-1,000	-3,178	0	-104,656	101,478
TOTAL AGING & DISABILITY RESRCE REV	-2,519,511	-2,793,425	-2,790,299	-790,464	-2,743,700	-3,121,995	-2,988,574	-3,019,061	-102,934
20054459 AGING DISABILITY RESOURCE CNTR									
511100 SALARIES PERMANENT REGULAR	405,109	417,788	459,455	269,773	552,909	722,540	552,909	713,770	-8,770
511900 LONGEVITY-FULL TIME	1,095	1,054	1,269	0	1,442	1,442	1,442	1,574	132
512100 WAGES-PART TIME	75,910	60,479	43,319	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	53	70	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	34,533	34,367	36,037	19,552	42,523	55,500	50,000	54,839	-661
514200 RETIREMENT-COUNTY SHARE	31,680	32,335	32,740	18,301	35,655	47,190	47,190	49,359	2,169
514400 HEALTH INSURANCE COUNTY SHARE	105,353	98,863	112,183	48,703	115,057	151,100	125,000	120,336	-30,764
514500 LIFE INSURANCE COUNTY SHARE	152	207	227	120	250	250	300	317	67
514600 WORKERS COMPENSATION	6,883	7,724	7,597	3,154	6,930	9,050	7,000	8,370	-680
514800 UNEMPLOYMENT	3,703	0	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	275	600	300	300	1,500	1,500	1,000	1,500	0
520900 CONTRACTED SERVICES	0	0	20,000	0	0	0	0	0	0
521800 PURCHASED SERVICES	1,008	5,398	81	846	2,000	2,000	2,000	1,500	-500
522500 TELEPHONE	4,942	5,106	4,229	1,284	4,500	4,500	4,000	4,200	-300
531100 POSTAGE AND BOX RENT	2,781	2,553	2,552	769	2,500	2,500	2,500	3,500	1,000
531200 OFFICE SUPPLIES AND EXPENSE	2,341	1,430	2,270	952	2,000	5,000	3,000	3,000	-2,000
531400 SMALL EQUIPMENT	55	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	21,321	18,861	20,586	4,681	12,365	13,751	12,365	20,607	6,856
532200 SUBSCRIPTIONS	241	117	117	0	0	0	0	0	0
532400 MEMBERSHIP DUES	254	250	75	75	250	250	150	200	-50
532800 TRAINING AND INSERVICE	1,152	784	421	876	1,500	3,500	3,000	2,000	-1,500
532900 OTHER PUBLICATIONS	3,541	4,737	3,988	2,422	3,000	3,000	4,500	4,500	1,500

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024	2023 Amended To 2024
20054459 AGING DISABILITY RESOURCE CNTR									
533200 MILEAGE	2,765	1,410	2,020	667	4,000	6,364	4,000	3,000	-3,364
533500 MEALS AND LODGING	145	140	40	121	350	350	350	350	0
534000 OPERATING/MEETING SUPPLIES	2,069	1,715	198	702	500	500	1,000	500	0
534900 PROJECT SUPPLIES	2,702	-20	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	574	186	2,500	2,500	1,000	1,500	-1,000
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	36	0	250	250	250	250	0
537900 LICENSE/CERTIFICATION RENEWALS	0	362	0	0	0	0	52	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	450	450	450	500	50
551900 INSURANCE-GENERAL LIABILITY	2,435	2,433	2,078	1,919	1,700	1,700	1,700	2,200	500
559400 INDIRECT COSTS	15,847	17,802	2,255	0	14,290	14,290	14,290	14,290	0
581900 CAPITAL OUTLAY	0	0	58,881	0	0	0	0	0	0
TOTAL AGING DISABILITY RESOURCE CNTR	728,345	716,564	813,528	375,406	808,421	1,049,477	839,448	1,012,162	-37,315
20054462 TRANSPORTATION									
511100 SALARIES PERMANENT REGULAR	118,086	122,113	162,758	103,277	253,594	253,594	225,000	272,815	19,221
511200 SALARIES-PERMANENT-OVERTIME	0	0	154	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	153	230	126	0	318	318	318	156	-162
512100 WAGES-PART TIME	87,618	93,135	65,674	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	166	30	53	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,699	15,608	16,770	7,559	19,455	19,455	17,000	20,913	1,458
514200 RETIREMENT-COUNTY SHARE	13,621	12,623	13,198	6,932	13,572	13,572	13,572	14,509	937
514400 HEALTH INSURANCE COUNTY SHARE	34,114	36,470	35,309	13,381	36,433	36,433	36,433	38,448	2,015
514500 LIFE INSURANCE COUNTY SHARE	93	68	51	13	71	71	71	40	-31
514600 WORKERS COMPENSATION	1,817	2,083	2,208	878	3,083	3,083	2,500	3,099	16
514800 UNEMPLOYMENT	10,911	2,761	-16,068	605	0	0	1,000	0	0
515800 PER DIEM COMMITTEE	325	525	150	0	400	400	200	400	0
521800 PURCHASED SERVICES	489	647	695	359	1,500	1,500	750	500	-1,000
522500 TELEPHONE	2,907	2,395	3,378	1,046	2,800	2,800	2,800	2,400	-400
531100 POSTAGE AND BOX RENT	2,377	2,688	2,642	753	2,000	2,000	1,500	2,600	600
531200 OFFICE SUPPLIES AND EXPENSE	1,153	1,193	1,265	456	1,300	1,300	1,300	1,300	0
531800 MIS DEPARTMENT CHARGEBACKS	5,556	6,370	10,024	1,492	9,605	9,605	9,605	13,253	3,648
532100 PUBLICATION OF LEGAL NOTICES	96	48	69	0	50	50	50	50	0
532200 SUBSCRIPTIONS	127	64	64	0	0	0	0	0	0
532400 MEMBERSHIP DUES	34	0	0	0	50	50	50	50	0
532800 TRAINING AND INSERVICE	198	29	750	0	500	500	500	500	0
532900 OTHER PUBLICATIONS	2,226	2,895	2,547	1,405	1,500	1,500	2,500	2,500	1,000
533200 MILEAGE	985	740	151	41	500	500	100	200	-300
533500 MEALS AND LODGING	804	245	0	29	100	100	100	50	-50
533901 TRANSPORTATION - TAXI	43,350	37,375	30,500	18,250	35,000	35,000	35,000	30,000	-5,000
533902 VOLUNTEER DRIVERS	91,560	77,189	140,983	42,939	105,000	105,000	115,000	115,000	10,000

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2024
20054462 TRANSPORTATION									
533903 TRANSPORTATION - VETERANS	2,025	2,716	2,377	1,533	5,000	8,178	5,000	4,000	-4,178
533904 VOLUNTEER DRIVER MEALS	0	363	627	142	750	750	500	750	0
534000 OPERATING/MEETING SUPPLIES	561	992	871	177	1,000	1,000	500	1,000	0
534900 PROJECT SUPPLIES	24	0	0	0	0	0	0	0	0
535100 VEHICLE FUEL	7,054	9,710	17,610	8,378	12,000	12,000	20,000	21,000	9,000
535200 VEHICLE MAINTENANCE AND REPAIR	6,639	17,955	4,272	8,611	10,000	10,000	15,000	10,000	0
537900 LICENSE/CERTIFICATION RENEWALS	13	0	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	7,018	6,377	7,758	10,696	4,500	4,500	4,500	8,000	3,500
551900 INSURANCE-GENERAL LIABILITY	2,158	2,077	1,655	1,531	1,500	1,500	1,500	1,700	200
552400 INSURANCE-VOLUNTEERS	105	94	84	72	150	150	75	150	0
581900 CAPITAL OUTLAY	36,340	52,376	58,240	0	85,400	85,400	0	0	-85,400
TOTAL TRANSPORTATION	495,401	510,183	566,941	230,555	607,131	610,309	512,424	565,383	-44,926
20054464 CONGREGATE NUTRITION MEALS									
511100 SALARIES PERMANENT REGULAR	66,022	54,249	99,639	50,636	105,891	105,891	110,000	87,536	-18,355
511900 LONGEVITY-FULL TIME	0	21	62	0	76	76	76	92	16
512100 WAGES-PART TIME	48,457	51,160	14,648	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	8,248	7,723	8,314	3,708	8,106	8,106	8,106	6,704	-1,402
514200 RETIREMENT-COUNTY SHARE	5,395	4,879	5,439	2,665	6,050	6,050	6,050	5,816	-234
514400 HEALTH INSURANCE COUNTY SHARE	20,493	18,405	20,564	9,715	17,720	17,720	21,000	20,268	2,548
514500 LIFE INSURANCE COUNTY SHARE	46	38	49	27	52	52	52	48	-4
514600 WORKERS COMPENSATION	832	936	868	288	825	825	825	506	-319
514800 UNEMPLOYMENT	2,118	0	-813	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	0	0	0	450	0	0	750	0	0
520900 CONTRACTED SERVICES	65,935	58,115	79,681	27,917	64,000	64,000	64,000	78,800	14,800
521800 PURCHASED SERVICES	324	369	299	231	500	500	500	500	0
522500 TELEPHONE	318	383	776	78	300	300	200	300	0
531100 POSTAGE AND BOX RENT	0	0	0	0	500	500	0	200	-300
531200 OFFICE SUPPLIES AND EXPENSE	925	895	877	71	700	700	200	500	-200
531400 SMALL EQUIPMENT	1,370	458	3,324	0	1,000	1,000	0	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,557	2,220	1,405	1,259	3,918	3,918	3,918	1,725	-2,193
532100 PUBLICATION OF LEGAL NOTICES	0	0	22	0	0	0	0	0	0
532200 SUBSCRIPTIONS	57	28	28	0	0	0	0	0	0
532400 MEMBERSHIP DUES	310	200	44	15	250	250	100	130	-120
532800 TRAINING AND INSERVICE	22	13	208	38	750	750	500	250	-500
532900 OTHER PUBLICATIONS	989	1,287	1,132	390	1,000	1,000	800	900	-100
533200 MILEAGE	11,330	7,879	5,992	2,658	9,000	9,000	7,200	680	-8,320
533500 MEALS AND LODGING	0	0	0	46	100	100	100	100	0
534000 OPERATING/MEETING SUPPLIES	2,121	2,266	4,217	1,613	3,000	3,000	3,400	6,600	3,600
534300 FOOD	5,872	988	2,313	903	3,330	3,330	2,750	3,000	-330

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 Amended To	2023 To 2024
20054464 CONGREGATE NUTRITION MEALS									
534900 PROJECT SUPPLIES	19	0	18	0	0	0	0	800	800
535100 VEHICLE FUEL / OIL	825	1,073	1,515	271	1,000	1,000	750	0	-1,000
535200 VEHICLE MAINTENANCE AND REPAIR	345	172	551	56	200	200	200	0	-200
539800 EQUIPMENT LEASE	1,728	2,015	1,935	439	2,000	2,000	2,000	1,200	-800
551900 INSURANCE-GENERAL LIABILITY	824	928	737	663	300	300	300	300	0
553200 RENTS & UTILITIES	2,497	1,925	2,612	353	2,500	2,500	2,500	1,300	-1,200
581900 CAPITAL OUTLAY	0	0	20,395	0	0	0	0	0	0
TOTAL CONGREGATE NUTRITION MEALS	248,981	218,624	276,852	104,489	233,068	233,068	236,277	219,255	-13,813
20054465 HOME DELIVERED MEALS									
511100 SALARIES PERMANENT REGULAR	55,626	55,711	108,432	51,818	132,289	132,289	115,000	162,068	29,779
511900 LONGEVITY-FULL TIME	0	27	68	0	88	88	88	102	14
512100 WAGES-PART TIME	59,910	52,862	8,612	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	8,550	8,021	8,659	3,765	10,127	10,127	8,500	12,406	2,279
514200 RETIREMENT-COUNTY SHARE	5,590	5,899	6,729	3,249	7,935	7,935	7,935	10,371	2,436
514400 HEALTH INSURANCE COUNTY SHARE	16,328	20,437	22,078	11,582	20,832	20,832	25,000	32,059	11,227
514500 LIFE INSURANCE COUNTY SHARE	37	40	54	30	56	56	70	66	10
514600 WORKERS COMPENSATION	980	962	952	272	1,026	1,026	600	1,243	217
514800 UNEMPLOYMENT	2,118	0	-837	0	0	0	0	0	0
520900 CONTRACTED SERVICES	147,788	122,789	121,556	82,139	168,500	302,561	200,000	214,000	-88,561
521800 PURCHASED SERVICES	4,290	6,327	1,950	992	3,000	3,000	2,300	1,750	-1,250
522500 TELEPHONE	1,689	1,930	3,026	765	2,200	2,200	2,200	1,500	-700
524600 SERVICE FEES	0	0	1,086	430	0	0	1,000	0	0
531100 POSTAGE AND BOX RENT	4,446	4,648	4,113	1,503	3,500	3,500	3,500	4,200	700
531200 OFFICE SUPPLIES AND EXPENSE	1,369	1,811	1,472	283	2,000	2,000	750	1,800	-200
531400 SMALL EQUIPMENT	2,666	2,063	-284	0	2,000	2,000	0	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,539	2,352	1,288	1,576	5,020	5,020	5,020	3,708	-1,312
532200 SUBSCRIPTIONS	113	57	57	0	0	0	0	0	0
532400 MEMBERSHIP DUES	325	200	470	60	150	150	150	445	295
532800 TRAINING AND INSERVICE	43	25	208	38	750	750	500	250	-500
532900 OTHER PUBLICATIONS	2,004	2,573	2,264	1,483	2,000	2,000	3,000	2,926	926
533200 MILEAGE	2,295	2,725	688	556	1,500	1,500	1,500	2,420	920
533500 MEALS AND LODGING	0	0	0	46	300	300	300	300	0
533902 VOLUNTEER DRIVERS	24,127	29,446	26,165	8,771	25,000	25,000	25,000	25,000	0
534000 OPERATING/MEETING SUPPLIES	28,518	30,896	29,998	6,306	39,000	39,000	58,152	26,500	-12,500
534300 FOOD	25,694	30,569	25,636	11,070	27,325	27,325	52,325	26,000	-1,325
534900 PROJECT SUPPLIES	534	44	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	1,989	2,084	3,938	1,351	3,500	3,500	3,500	3,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,846	1,733	4,277	2,675	200	200	3,000	1,000	800
537900 LICENSE/CERTIFICATION RENEWALS	38	50	0	50	0	0	50	0	0

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 Amended To	2023 To 2024
20054465 HOME DELIVERED MEALS									
539800 EQUIPMENT LEASE	1,728	2,015	2,155	659	2,500	2,500	1,800	3,300	800
551900 INSURANCE-GENERAL LIABILITY	872	970	773	835	1,450	1,450	1,450	1,450	0
552400 INSURANCE-VOLUNTEERS	0	0	0	0	150	150	150	150	0
553200 RENTS & UTILITIES	3,387	5,154	5,605	1,756	3,500	3,500	3,500	4,700	1,200
581900 CAPITAL OUTLAY	0	0	20,415	0	0	0	0	0	0
TOTAL HOME DELIVERED MEALS	406,438	394,419	411,601	194,058	465,898	599,959	526,340	545,214	-54,745
20054466 HOME & COMMUNITY BASED SRVCS									
511100 SALARIES PERMANENT REGULAR	28,678	38,462	35,280	20,284	46,584	46,584	46,584	46,717	133
511900 LONGEVITY-FULL TIME	0	36	31	0	52	52	0	38	-14
512100 WAGES-PART TIME	133	94	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	2,077	2,756	2,486	1,410	3,568	3,568	3,568	3,577	9
514200 RETIREMENT-COUNTY SHARE	1,937	2,596	2,294	1,376	3,171	3,171	3,171	3,226	55
514400 HEALTH INSURANCE COUNTY SHARE	3,632	6,187	6,926	5,051	7,809	7,809	11,000	10,478	2,669
514500 LIFE INSURANCE COUNTY SHARE	8	12	11	4	10	10	10	6	-4
514600 WORKERS COMPENSATION	121	135	153	56	140	140	140	86	-54
521800 PURCHASED SERVICES	5,417	3,516	3,011	3,667	5,000	5,000	8,349	4,600	-400
522500 TELEPHONE	0	0	0	0	510	510	0	0	-510
531100 POSTAGE AND BOX RENT	331	270	2,117	163	700	700	700	2,000	1,300
531200 OFFICE SUPPLIES AND EXPENSE	825	105	133	36	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	385	850	583	152	956	956	956	89	-867
532100 PUBLICATION OF LEGAL NOTICES	0	71	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	14	7	7	0	0	0	0	0	0
532400 MEMBERSHIP DUES	42	0	44	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	124	122	0	0	250	250	250	0	-250
532900 OTHER PUBLICATIONS	247	322	283	156	500	500	500	500	0
533200 MILEAGE	406	208	196	67	300	300	300	250	-50
533500 MEALS AND LODGING	0	0	0	2	100	100	100	0	-100
534000 OPERATING/MEETING SUPPLIES	467	0	0	0	400	400	400	0	-400
534900 PROJECT SUPPLIES	150	0	0	0	300	300	300	0	-300
535100 VEHICLE FUEL / OIL	0	0	0	0	200	200	200	0	-200
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	50	50	50	0	-50
551900 INSURANCE-GENERAL LIABILITY	154	279	223	206	0	0	0	225	225
TOTAL HOME & COMMUNITY BASED SRVCS	45,147	56,026	53,777	32,629	70,850	70,850	76,828	72,042	1,192
20054469 STATE BENEFIT SPECIALIST									
511100 SALARIES PERMANENT REGULAR	149,234	153,197	159,291	78,863	166,287	166,287	170,000	186,162	19,875
511900 LONGEVITY-FULL TIME	645	690	731	0	772	772	772	793	21
514100 FICA & MEDICARE TAX	10,876	11,238	11,615	5,716	12,780	12,780	12,780	14,302	1,522
514200 RETIREMENT-COUNTY SHARE	10,117	10,380	10,402	5,358	11,360	11,360	11,360	12,900	1,540

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2024
20054469 STATE BENEFIT SPECIALIST									
514400 HEALTH INSURANCE COUNTY SHARE	36,123	37,451	40,090	19,928	40,020	40,020	43,000	42,533	2,513
514500 LIFE INSURANCE COUNTY SHARE	40	57	66	35	67	67	67	88	21
514600 WORKERS COMPENSATION	2,223	2,537	2,471	985	2,088	2,088	2,088	2,187	99
521800 PURCHASED SERVICES	252	348	59	183	500	500	250	350	-150
522500 TELEPHONE	2,870	2,839	1,140	360	1,020	1,020	1,020	1,100	80
531100 POSTAGE AND BOX RENT	783	805	550	153	450	450	450	600	150
531200 OFFICE SUPPLIES AND EXPENSE	604	473	1,170	155	500	500	300	1,000	500
531800 MIS DEPARTMENT CHARGEBACKS	1,754	1,989	659	1,187	2,441	2,441	2,441	4,437	1,996
532200 SUBSCRIPTIONS	71	35	35	0	0	0	0	0	0
532400 MEMBERSHIP DUES	93	70	114	70	100	100	100	100	0
532800 TRAINING AND INSERVICE	252	197	330	361	750	750	750	400	-350
532900 OTHER PUBLICATIONS	1,237	1,608	1,337	724	1,200	1,200	1,500	1,400	200
533200 MILEAGE	344	64	102	20	200	200	100	300	100
533500 MEALS AND LODGING	13	0	0	1	50	50	50	0	-50
534000 OPERATING/MEETING SUPPLIES	584	0	63	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	55	66	200	200	200	200	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	50	50	50	50	0
551900 INSURANCE-GENERAL LIABILITY	701	716	570	527	500	500	500	600	100
559400 INDIRECT COSTS	1,450	2,772	399	0	2,400	2,400	2,400	2,400	0
TOTAL STATE BENEFIT SPECIALIST	220,265	227,468	231,248	114,690	243,735	243,735	250,178	271,902	28,167
20054471 DISABILITY BENEFITS									
511100 SALARIES PERMANENT REGULAR	155,800	161,909	168,226	83,622	174,331	174,331	181,000	188,337	14,006
511900 LONGEVITY-FULL TIME	487	538	580	0	622	622	622	655	33
514100 FICA & MEDICARE TAX	11,175	11,583	12,083	5,985	13,384	13,384	13,384	14,458	1,074
514200 RETIREMENT-COUNTY SHARE	10,549	10,957	10,981	5,682	11,897	11,897	11,897	13,040	1,143
514400 HEALTH INSURANCE COUNTY SHARE	36,406	38,099	41,458	20,374	40,996	40,996	44,000	42,533	1,537
514500 LIFE INSURANCE COUNTY SHARE	31	42	46	23	48	48	48	45	-3
514600 WORKERS COMPENSATION	2,316	2,671	2,607	1,045	2,187	2,187	2,187	2,211	24
521800 PURCHASED SERVICES	290	378	125	183	500	500	200	200	-300
522500 TELEPHONE	1,266	1,433	1,005	315	870	870	870	1,200	330
531100 POSTAGE AND BOX RENT	430	411	409	208	450	450	450	750	300
531200 OFFICE SUPPLIES AND EXPENSE	474	355	920	143	400	400	400	750	350
531800 MIS DEPARTMENT CHARGEBACKS	1,797	1,931	706	1,216	4,590	4,590	4,590	71	-4,519
532200 SUBSCRIPTIONS	78	39	39	0	0	0	0	0	0
532400 MEMBERSHIP DUES	95	70	70	70	100	100	100	100	0
532800 TRAINING AND INSERVICE	455	277	0	36	400	400	400	300	-100
532900 OTHER PUBLICATIONS	1,367	1,769	1,537	836	1,200	1,200	1,700	1,600	400
533200 MILEAGE	151	167	78	425	200	200	750	300	100
533500 MEALS AND LODGING	5	0	224	53	50	50	100	100	50

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2024
20054471 DISABILITY BENEFITS									
534000 OPERATING/MEETING SUPPLIES	587	0	22	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	13	107	200	200	200	200	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	50	50	50	50	0
551900 INSURANCE-GENERAL LIABILITY	718	733	584	540	500	500	500	600	100
559400 INDIRECT COSTS	7,016	5,887	838	0	5,030	5,030	5,030	5,030	0
TOTAL DISABILITY BENEFITS	231,493	239,250	242,552	120,864	258,005	258,005	268,478	272,530	14,525
20054476 FAMILY CAREGIVER SUPPORT PROGR									
511100 SALARIES PERMANENT REGULAR	19,180	20,101	19,771	12,016	26,250	26,250	26,250	29,131	2,881
511900 LONGEVITY-FULL TIME	0	9	24	0	44	44	44	38	-6
512100 WAGES-PART TIME	85	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,354	1,369	1,340	804	2,011	2,011	2,011	2,231	220
514200 RETIREMENT-COUNTY SHARE	1,295	1,356	1,287	816	1,788	1,788	1,788	2,013	225
514400 HEALTH INSURANCE COUNTY SHARE	3,784	5,208	5,326	3,523	6,833	6,833	6,833	7,664	831
514500 LIFE INSURANCE COUNTY SHARE	4	5	5	2	5	5	5	6	1
514600 WORKERS COMPENSATION	64	69	77	29	72	72	72	76	4
521800 PURCHASED SERVICES	692	130	38	37	200	200	200	200	0
521801 SUPPLEMENTAL SERVICES	1,423	2,281	5,967	2,306	0	0	7,600	0	0
531100 POSTAGE AND BOX RENT	260	268	261	203	300	300	500	400	100
531200 OFFICE SUPPLIES AND EXPENSE	83	117	154	55	200	200	200	200	0
531400 SMALL EQUIPMENT	199	0	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	385	300	572	225	1,090	1,090	1,090	150	-940
532400 MEMBERSHIP DUES	42	7	44	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	45	3	50	150	200	200	300	600	400
532900 OTHER PUBLICATIONS	240	322	309	156	300	300	300	300	0
533200 MILEAGE	0	0	0	11	0	0	25	0	0
533500 MEALS AND LODGING	0	0	0	1	0	0	5	0	0
534000 OPERATING/MEETING SUPPLIES	231	10	7	0	0	0	15	0	0
534900 PROJECT SUPPLIES	30	0	0	0	0	0	0	0	0
537120 RESPITE CARE	6,381	6,402	5,587	2,414	6,000	6,000	5,400	7,200	1,200
551900 INSURANCE-GENERAL LIABILITY	154	140	111	103	125	125	125	125	0
TOTAL FAMILY CAREGIVER SUPPORT PROGR	35,931	38,096	40,931	22,851	45,418	45,418	52,763	50,334	4,916
20054479 PREVENTION & NUTRITION									
511100 SALARIES PERMANENT REGULAR	1,875	4,605	3,850	2,412	5,452	5,452	5,452	6,074	622
511900 LONGEVITY-FULL TIME	0	3	3	0	6	6	6	5	-1
512100 WAGES-PART TIME	126	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	136	326	269	166	418	418	418	465	47
514200 RETIREMENT-COUNTY SHARE	135	311	250	164	371	371	371	419	48
514400 HEALTH INSURANCE COUNTY SHARE	584	879	791	642	976	976	976	1,439	463

Fund: AGING & DISABILITY RESOURCE	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: AGING & DISABILITY RESOURCE	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2024
20054479 PREVENTION & NUTRITION									
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3	4	3	1	3	3	3	4	1
531100 POSTAGE AND BOX RENT	114	101	74	151	200	200	300	200	0
531200 OFFICE SUPPLIES AND EXPENSE	18	2	90	8	200	200	200	200	0
531800 MIS DEPARTMENT CHARGEBACKS	43	290	42	20	148	148	148	23	-125
532400 MEMBERSHIP DUES	42	0	44	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	425	1,502	425	1,500	1,500	1,000	500	-1,000
533200 MILEAGE	0	0	191	1	0	0	10	150	150
533500 MEALS AND LODGING	0	0	0	0	150	150	0	0	-150
534000 OPERATING/MEETING SUPPLIES	21	0	1,185	219	1,500	1,500	1,000	500	-1,000
534900 PROJECT SUPPLIES	0	0	0	0	0	0	0	200	200
535100 VEHICLE FUEL / OIL	0	0	0	0	200	200	0	10	-190
551900 INSURANCE-GENERAL LIABILITY	17	35	28	26	50	50	0	50	0
TOTAL PREVENTION & NUTRITION	3,114	6,980	8,322	4,236	11,174	11,174	9,884	10,239	-935
20054489 STEPPING ON GRANT									
511100 SALARIES PERMANENT REGULAR	0	1,871	4,307	0	0	0	0	0	0
512100 WAGES-PART TIME	133	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	10	137	292	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	9	126	280	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	304	1,377	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	1	1	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2	22	27	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	258	0	0	0	0	0	0	0
533200 MILEAGE	0	313	135	21	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	52	141	74	0	0	0	0	0	0
TOTAL STEPPING ON GRANT	206	3,173	6,492	21	0	0	0	0	0
20054491 DEMENTIA CARE									
511100 SALARIES PERMANENT REGULAR	0	0	15,209	690	0	0	0	0	0
512100 WAGES-PART TIME	0	0	15,609	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	0	0	2,331	53	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	0	0	2,005	47	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	0	889	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	3	0	0	0	0	0	0
514600 WORKERS COMPENSATION	0	0	80	0	0	0	0	0	0
522500 TELEPHONE	0	0	546	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	0	25	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	19,075	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	360	0	0	0	0	0	0

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
20054491 DEMENTIA CARE									
533200 MILEAGE	0	0	798	0	0	0	0	0	0
533500 MEALS AND LODGING	0	0	2,057	0	0	0	0	0	0
559400 INDIRECT COSTS	0	0	127	0	0	0	0	0	0
TOTAL DEMENTIA CARE	0	0	59,112	790	0	0	0	0	0
 TOTAL DEPARTMENT REVENUE	-2,519,511	-2,793,425	-2,790,299	-790,464	-2,743,700	-3,121,995	-2,988,574	-3,019,061	-102,934
TOTAL DEPARTMENT EXPENSE	2,415,320	2,410,784	2,711,356	1,200,588	2,743,700	3,121,995	2,772,620	3,019,061	-102,934
-ADDITION TO / USE OF FUND BALANCE	-104,191	-382,642	-78,943	410,123	0	0	-215,954	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	2024 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	\$946,212	11.52	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	\$10,030		
			Use of Fund Balance	\$21,162		
			TOTAL REVENUES	\$977,404		
			Wages & Benefits	\$860,988		
			Operating Expenses	\$259,071		
			TOTAL EXPENSES	\$1,120,059		
			COUNTY LEVY	\$142,655		
Totals			TOTAL REVENUES	\$977,404	11.52	
			TOTAL EXPENSES	\$1,120,059		
			COUNTY LEVY	\$142,655		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Number of active IV-D cases	3,323	3,317	3,310
Total Collections for IV-D Cases for Sauk County	\$10,110,279	N/A	N/A

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	107.68%	105.20%	105.84%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	94.22%	92.50%	93.52%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.31%	81.50%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	84.23%	80.00%	80.00%

Child Support

Oversight Committee: **Law Enforcement & Judiciary**

Child Support Director
1.00 FTE

**Assistant Corporation
Counsel ***
1.00 FTE

Child Support Specialist
4.00 FTE

Accounting Technician
1.00 FTE

Program Assistant-Child
1.00 FTE

Program Specialist
4.00 FTE

Program Assistant LTE
0.52 FTE

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	0.00	0.52	0.00	0.00
FTE Balance	11.00	11.00	11.52	11.52	11.52

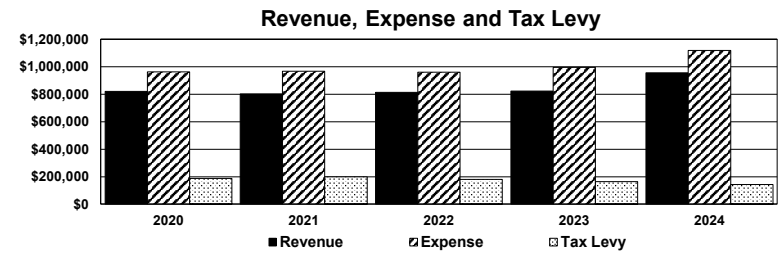
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CHILD SUPPORT											
<u>Revenues</u>											
Tax Levy	186,576	197,938	179,452	164,083	164,083	142,655	(21,428)	-13.06%	None	0	0
Grants & Aids	799,261	783,757	797,835	810,376	810,376	946,213	135,837	16.76%			
User Fees	21,389	20,042	15,961	10,030	14,030	10,030	0	0.00%	2024 Total	0	0
Use of Fund Balance	0	0	0	12,338	8,518	21,162	8,824	71.52%			
Total Revenues	1,007,226	1,001,737	993,248	996,827	997,007	1,120,060	123,233	12.36%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
<u>Expenses</u>											
Labor	516,664	513,287	558,812	558,825	558,825	660,195	101,370	18.14%			
Labor Benefits	231,834	213,313	188,203	187,910	193,090	200,794	12,884	6.86%			
Supplies & Services	215,698	242,558	213,364	250,092	245,092	259,071	8,979	3.59%			
Addition to Fund Balance	43,029	32,579	32,869	0	0	0	0	0.00%			
Total Expenses	1,007,225	1,001,737	993,248	996,827	997,007	1,120,060	123,233	12.36%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

For 2024 there is no expected change in the 66% federal match on agency expenses.

35.76% Increase in State General Purpose Revenue (GPR) funding beginning 2024.

Anticipated retirement benefit payout, funded 66% Child Support funding and 34% General Fund Balance.



Fund: GENERAL FUND									\$ Change
Department: CHILD SUPPORT	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10052 CHILD SUPPORT REVENUE									
411100 GENERAL PROPERTY TAXES	-186,576	-197,938	-179,452	-82,042	-164,083	-164,083	-164,083	-142,655	-21,428
424540 ACT IV-D AGENCY REVENUE	-799,261	-783,757	-797,835	-171,126	-810,376	-810,376	-810,376	-946,213	135,837
441250 GENETIC/BLOOD TEST FEES	-3,245	-2,343	-1,687	-678	-2,000	-2,000	-2,000	-2,000	0
441260 SERVICE FEES	-18,087	-17,607	-14,241	-5,645	-8,000	-8,000	-12,000	-8,000	0
441270 VITAL STATISTICS FEES	-52	-92	-33	0	-30	-30	-30	-30	0
451650 COPIER/POSTAGE/MISC	-5	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-12,338	-12,338	0	-21,162	8,824
TOTAL CHILD SUPPORT REVENUE	-1,007,226	-1,001,737	-993,248	-259,491	-996,827	-996,827	-988,489	-1,120,060	123,233
10052451 IV-D AGENCY-CHILD SUPPORT									
511100 SALARIES PERMANENT REGULAR	514,675	499,782	527,349	238,993	556,774	556,774	556,774	658,440	101,666
511200 SALARIES-PERMANENT-OVERTIME	0	0	3,828	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,989	2,225	1,818	0	2,051	2,051	2,051	1,755	-296
512100 WAGES-PART TIME	0	11,281	25,817	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	36,363	36,259	40,259	17,087	42,750	42,750	42,750	50,505	7,755
514200 RETIREMENT-COUNTY SHARE	33,883	33,860	35,452	16,167	38,000	38,000	38,000	42,608	4,608
514400 HEALTH INSURANCE COUNTY SHARE	160,972	142,562	111,902	47,609	106,592	106,592	106,592	107,116	524
514500 LIFE INSURANCE COUNTY SHARE	241	200	201	86	233	233	233	169	-64
514600 WORKERS COMPENSATION	374	431	390	144	335	335	335	396	61
514800 UNEMPLOYMENT	0	0	0	5,180	0	0	5,180	0	0
520900 CONTRACTED SERVICES	156,681	161,886	134,057	49,530	165,562	165,562	165,562	173,292	7,730
521100 GENETIC/BLOOD TESTING	1,790	2,706	1,611	903	5,000	5,000	0	5,000	0
521900 OTHER PROFESSIONAL SERVICES	18,126	15,213	14,880	6,094	20,000	20,000	20,000	20,000	0
522500 TELEPHONE	1,539	1,170	886	684	2,000	2,000	2,000	2,000	0
523900 INTERPRETER FEES	748	1,471	2,332	480	2,000	2,000	2,000	2,000	0
531100 POSTAGE AND BOX RENT	13,116	14,634	16,339	8,039	17,000	17,000	17,000	17,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,896	7,496	14,089	4,106	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	14,155	35,304	25,119	18,529	22,330	22,330	22,330	23,579	1,249
532400 MEMBERSHIP DUES	801	809	848	902	1,200	1,200	1,200	1,200	0
532500 SEMINARS AND REGISTRATIONS	150	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	600	660	75	1,500	1,500	1,500	1,500	0
533200 MILEAGE	0	114	732	308	1,200	1,200	1,200	1,200	0
533500 MEALS AND LODGING	0	314	1,029	329	1,200	1,200	1,200	1,200	0
537800 VITAL STATISTICS FEES	73	70	30	42	250	250	250	250	0
538520 CRIMINAL BACKGROUND CHECKS	108	72	52	0	100	100	100	100	0

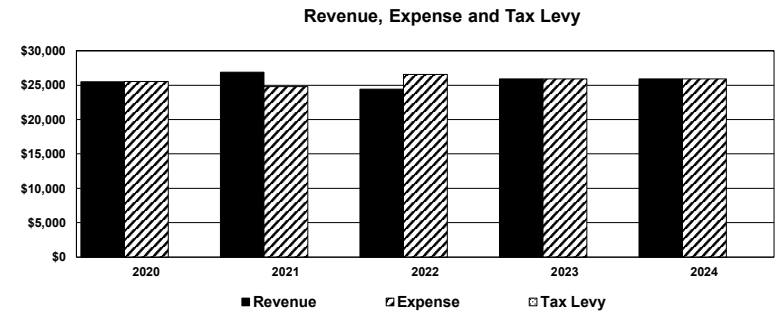
Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: CHILD SUPPORT	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10052451 IV-D AGENCY-CHILD SUPPORT									
552100 OFFICIALS BONDS	516	701	701	0	750	750	750	750	0
TOTAL IV-D AGENCY-CHILD SUPPORT	964,196	969,159	960,379	415,286	996,827	996,827	997,007	1,120,060	123,233
TOTAL DEPARTMENT REVENUE	-1,007,226	-1,001,737	-993,248	-259,491	-996,827	-996,827	-988,489	-1,120,060	123,233
TOTAL DEPARTMENT EXPENSE	964,196	969,159	960,379	415,286	996,827	996,827	997,007	1,120,060	123,233
-ADDITION TO / USE OF FUND BALANCE	-43,029	-32,579	-32,869	155,795	0	0	8,518	0	

DOG LICENSE FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Licenses & Permits	25,499	26,874	24,431	25,903	25,903	25,903	0	0.00%	None	0	0
Use of Fund Balance	32	0	2,133	0	0	0	0	0.00%		0	0
Total Revenues	25,531	26,874	26,564	25,903	25,903	25,903	0	0.00%	2024 Total	0	0
Expenses											
Supplies & Services	25,531	24,802	26,564	25,903	25,903	25,903	0	0.00%	2025	0	0
Addition to Fund Balance	0	2,072	0	0	0	0	0	0.00%	2026	0	0
Total Expenses	25,531	26,874	26,564	25,903	25,903	25,903	0	0.00%	2027	0	0
									2028	0	0
Beginning of Year Fund Balance	(450)	(482)	1,590		(543)	(543)					
End of Year Fund Balance	(482)	1,590	(543)		(543)	(543)					

2024 Highlights & Issues on the Horizon

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

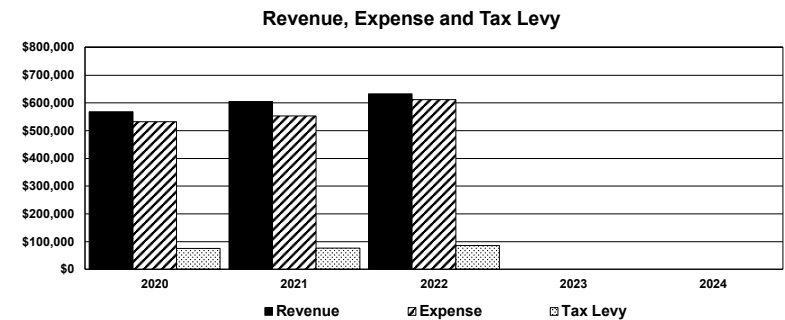


Fund: DOG LICENSE Department: COUNTY POUND	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2023 Amended To 2024	
								2024	
82026 DOG LICENSE REVENUE									
442100 DOG LICENSE FEES	-25,499	-26,874	-24,431	-15,589	-25,903	-25,903	-25,903	-25,903	0
TOTAL DOG LICENSE REVENUE	-25,499	-26,874	-24,431	-15,589	-25,903	-25,903	-25,903	-25,903	0
82026413 DOG FUND EXPENSES									
520100 CONSULTANT AND CONTRACTUAL	22,342	21,829	23,899	10,290	22,308	22,308	22,308	22,308	0
531200 OFFICE SUPPLIES AND EXPENSE	1,117	750	789	802	1,150	1,150	1,150	1,150	0
532100 PUBLICATION OF LEGAL NOTICES	134	121	245	157	245	245	245	245	0
559200 LOCAL OFFICIALS REIMBURSE	1,939	2,103	1,632	0	2,200	2,200	2,200	2,200	0
TOTAL DOG FUND EXPENSES	25,531	24,803	26,564	11,249	25,903	25,903	25,903	25,903	0
TOTAL DEPARTMENT REVENUE	-25,499	-26,874	-24,431	-15,589	-25,903	-25,903	-25,903	-25,903	0
TOTAL DEPARTMENT EXPENSE	25,531	24,803	26,564	11,249	25,903	25,903	25,903	25,903	0
-ADDITION TO / USE OF FUND BALANCE	32	-2,071	2,133	-4,339	0	0	0	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	75,435	76,417	86,515	0	0	0	0	0.00%	None	0	0
Grants & Aids	40,477	40,840	42,558	0	0	0	0	0.00%			
Licenses & Permits	521,107	550,046	586,775	0	0	0	0	0.00%	2024 Total	0	0
Fees, Fines & Forfeitures	0	2,685	1,745	0	0	0	0	0.00%			
User Fees	1,094	535	1,340	0	0	0	0	0.00%			
Miscellaneous	4,792	10,600	37	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2026	0	0
									2027	0	0
Total Revenues	642,905	681,123	718,970	0	0	0	0	0.00%	2028	0	0
<u>Expenses</u>											
Labor	367,103	384,333	398,523	0	0	0	0	0.00%			
Labor Benefits	127,624	132,260	145,741	0	0	0	0	0.00%			
Supplies & Services	38,055	36,867	44,233	0	0	0	0	0.00%			
Capital Outlay	0	0	22,862	0	0	0	0	0.00%			
Addition to Fund Balance	110,123	127,663	107,611	0	0	0	0	0.00%			
Total Expenses	642,905	681,123	718,970	0	0	0	0	0.00%			
Beginning of Year Fund Balance Included in General Fund Total											
End of Year Fund Balance Environmental Health Combined into Public Health in 2023											

2024 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	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2023 Amended To 2024	
10048 ENVIRONMENTAL HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-75,435	-76,417	-86,515	0	0	0	0	0	0
424170 LEAD GRANT	-1,805	0	0	0	0	0	0	0	0
424201 RETAIL FOOD LICENSES DATCP	-460,829	-480,383	-492,211	0	0	0	0	0	0
424350 RADON TESTING GRANT	-5,977	-5,986	-6,252	0	0	0	0	0	0
424492 TRANSIENT WELL WATER	-32,695	-34,854	-36,306	0	0	0	0	0	0
441500 TATTOO LICENSES	-2,769	-3,133	-4,264	0	0	0	0	0	0
441501 PRE-INSPECTION-DATCP	0	0	-63,125	0	0	0	0	0	0
441502 RE-INSPECTION-DATCP	0	0	-8,000	0	0	0	0	0	0
441503 SPECIAL INSPECTION-DATCP	0	0	-175	0	0	0	0	0	0
441504 OP WO CERT FOOD MGR-DATCP	0	0	-150	0	0	0	0	0	0
441520 DATCP PLAN REVIEWS	-2,100	-2,600	-2,200	0	0	0	0	0	0
441530 DATCP PRE-INSPECTIONS	-30,260	-39,420	0	0	0	0	0	0	0
441540 DATCP RE-INSPECTIONS	-9,400	-6,700	0	0	0	0	0	0	0
441550 SCHOOL INSPECTION FEE	-15,750	-15,750	-15,750	0	0	0	0	0	0
441560 OPERATING WITHOUT LICENSE	0	-2,060	-900	0	0	0	0	0	0
442400 LATE FEES	0	-2,685	-1,695	0	0	0	0	0	0
451300 JUDGEMENTS-DATCP	0	0	-50	0	0	0	0	0	0
465110 RADON TESTING KIT SALES	-1,094	-535	-1,340	0	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-4,792	-10,600	-37	0	0	0	0	0	0
TOTAL ENVIRONMENTAL HEALTH REVENUE	-642,905	-681,123	-718,970	0	0	0	0	0	0
10048410 ENVIRONMENTAL HEALTH PROGRAM									
511100 SALARIES PERMANENT REGULAR	322,859	329,460	397,666	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	45	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	320	420	857	0	0	0	0	0	0
512100 WAGES-PART TIME	43,601	54,155	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	277	297	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	26,875	28,043	28,798	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	24,545	25,365	25,924	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	71,484	73,447	85,585	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	43	52	53	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4,677	5,352	5,381	0	0	0	0	0	0
520900 CONTRACTED SERVICES	617	115	0	0	0	0	0	0	0
521800 PURCHASED SERVICES	87	85	271	0	0	0	0	0	0
522100 WATER TREATMENT	6,851	6,708	7,762	0	0	0	0	0	0
522500 TELEPHONE	3,172	3,197	2,861	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	3,042	2,324	2,679	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	2,412	970	709	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	8,658	12,576	10,218	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,443	1,380	1,626	0	0	0	0	0	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: ENVIRONMENTAL HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024
				Actual	Adopted	Budget		2023
					Budget			Amended To
								2024
10048410 ENVIRONMENTAL HEALTH PROGRAM								
533200 MILEAGE	311	133	634	0	0	0	0	0
533500 MEALS AND LODGING	785	1,059	1,667	0	0	0	0	0
534900 PROJECT SUPPLIES	4,646	5,145	9,362	0	0	0	0	0
535100 VEHICLE FUEL	1,777	2,439	3,331	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,423	737	2,863	0	0	0	0	0
537900 LICENSE/CERTIFICATION RENEWALS	0	0	250	0	0	0	0	0
551000 INSURANCE	831	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY	0	0	22,862	0	0	0	0	0
TOTAL ENVIRONMENTAL HEALTH PROGRAM	532,781	553,460	611,359	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-642,905	-681,123	-718,970	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	532,781	553,460	611,359	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-110,123	-127,663	-107,611	0	0	0	0	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
Reduce Dependency on County Tax Levy	Facility will require less levy to support annual operating budget; Meet or exceed budget expectations	Meet or exceed budgeted Census projections; Manage labor and supply costs within budget; Evaluate Supply/Service Cost Opportunities without sacrificing quality; Evaluate alternative uses for vacant Sandstone Wing; Reduce use of agency staff.	On going
Continuous Improvement in Quality of Care	Maintain Five Star Quality Measures;	Ensure active Process Improvement Plans are in place for quality areas including areas identified in Quality Measure Report and through QAPI committee; Evaluate audits and ensure sufficient audits are being conducted to monitor quality of care and services; partner with Superior Health (QIO) to evaluate systems, processes, policies and procedures for best practice.	On going
Achieve High Standards of Regulatory Compliance	Maintain 5-Star Rating for Health Inspection; deficiency free or low number and low scope and severity of citations, better than state or national average	Conduct routine compliance audits and rounds, mock surveys; Continue to review staff education and training program and opportunities to heighten staff knowledge and training related to policies and procedures and regulatory compliance.	On going
Improve Staff Recruitment and Retention	Increased hiring and less turnover; fewer open positions; less use of agency staff	Recruitment work team established and meeting weekly to develop and implement recruitments initiatives to attract new employees. Recognition team established to develop recognition calendar and other activities for staff participation and engagement; Participate in the County Retention Committee and implement activities at the Health Care Center	On going

Health Care Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2024	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.	\$0	3.00	Accounts Receivable Aging
			Grants	\$0		
			Sales Tax from General Fund for Debt Service	\$1,119,990		
			Other Revenues & Bed Tax	(\$86,455)		
			Use of Retained Earnings	\$950,000		
			TOTAL REVENUES	\$1,983,535		
			Wages & Benefits	\$271,832		
			Operating Expenses	\$805,224		
			Debt Service	\$1,119,990		
			TOTAL EXPENSES	\$2,197,046		
	COUNTY LEVY	\$213,511				
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	\$94,080	1.00	Employee turnover rate Facility overtime hours
			Operating Expenses	\$10,503		
			TOTAL EXPENSES	\$104,583		
			COUNTY LEVY	\$104,583		
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.	\$8,600,627	54.20	Rehospitalization rate; quality metric measurements; annual survey outcomes
			Grants	\$7,200		
			TOTAL REVENUES	\$8,607,827		
			Wages & Benefits	\$4,787,086		
			Operating Expenses	\$1,005,622		
			TOTAL EXPENSES	\$5,792,708		
	COUNTY LEVY	(\$2,815,119)				
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$0	-	% of short term residents who improve function prior to discharge
			Operating Expenses	\$65,600		
			TOTAL EXPENSES	\$65,600		
			COUNTY LEVY	\$65,600		
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.	\$0	3.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$255,903		
			Operating Expenses	\$7,149		
			TOTAL EXPENSES	\$263,052		
				COUNTY LEVY		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	Wages & Benefits	\$0	-	
			Operating Expenses	\$11,520		
			TOTAL EXPENSES	\$11,520		
			COUNTY LEVY	\$11,520		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Wages & Benefits	\$99,038	1.00	Remain compliant with HIPPA
			Operating Expenses	\$900		
			TOTAL EXPENSES	\$99,938		
			COUNTY LEVY	\$99,938		
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	\$112,031	1.00	Successful discharges to community
			Operating Expenses	\$500		
			TOTAL EXPENSES	\$112,531		
			COUNTY LEVY	\$112,531		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc.	\$46,080	13.55	Reduce and stay below state wide average of survey citations
			TOTAL REVENUES	\$46,080		
			Wages & Benefits	\$865,123		
			Operating Expenses	\$279,750		
			TOTAL EXPENSES	\$1,144,873		
	COUNTY LEVY	\$1,098,793				
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	User Fees / Misc.	\$0	3.50	Reduce and stay below state wide average of life safety violations
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$330,921		
			Operating Expenses	\$310,274		
			TOTAL EXPENSES	\$641,195		
	COUNTY LEVY	\$641,195				
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$666,080	11.20	
			Operating Expenses	\$54,675		
			TOTAL EXPENSES	\$720,755		
			COUNTY LEVY	\$720,755		

Health Care Center

Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	User Fees / Misc.	\$0	2.00	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$262,928		
			Operating Expenses	\$5,200		
			TOTAL EXPENSES	\$268,128		
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		COUNTY LEVY	\$268,128	-	
			Use of Retained Earnings	\$13,860		
			TOTAL REVENUES	\$13,860		
			Wages & Benefits	\$0		
			Operating Expenses	\$17,460		
Outlay	Nursing Equipment Full Body Stand Lift with Scale Siding Replacement Camera Security RTU replacements with infection control Dishwashers (2) Water Heater Replacement (set aside) Boiler Roof Top Unit Replacements - Grant Funds CF Roof Replacement (Allocate \$20,000 per year 2023-2027 and \$40,000 the project year of 2028)	\$9,000 \$5,500 \$20,000 \$10,000 \$1,370,000 \$18,400 \$35,000 \$23,000 \$20,000	TOTAL EXPENSES	\$17,460	-	
			COUNTY LEVY	\$3,600		
			Carryforward	\$140,900		
			Other Revenues	\$1,370,000		
			Use of Retained Earnings	0		
Totals			TOTAL REVENUES	\$12,162,202	93.45	
			TOTAL EXPENSES	\$12,950,289		
			COUNTY LEVY	\$788,087		

Output Measures - How much are we doing?

Description	2022 Actual	2023 Estimate	2024 Budget
Re-certification survey below state and national average	1 citation	Deficiency free survey	Deficiency free survey
Occupancy as a % of licensed beds (82)	69%	65%	73%
Complaint surveys	1	1	0
Reduce number of life safety code citations	5	4	0
Annual Resident days /Avg Daily Census	19036 / 52.15	19119 / 52.38	20651 / 56.42
Number of meals prepared for congregate and home delivery	15,757	14,523	14,573

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

Description	What do the results mean?	2022 Actual	2023 Estimate	2024 Budget
Rehospitalization rate	Lower hospitalization rates make Skilled Nursing Facilities (SNF) more attractive to Accountable Care Organizations to ensure referrals for services continue.	19.2% (State Avg. 20.9%/ National Avg. 22.2%)	21.6% (State Avg. 20.2%/ National Avg. 22.3%)	< (State Avg 20.2%/National Avg. 22.3%)
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$58.26	\$42.41	\$38.16
Percent of patient days with Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	10%	6%	7%
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.	79.0%	80.1%	81.2%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems. 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% (National Avg. 52.9%)	54% (National Avg. 52.7%)	> 52% (National Avg. 52%)
Employee turnover rate	Employees are engaged and satisfied in their work for the county.	43.3%	40.0%	35.0%
Staffing Rating	Higher staffing levels help indicate the quality of care nursing home residents receive. A higher star rating means, there are more nursing staff.	Four Stars out of Five Stars	Four Stars out of Five Stars	Four Stars out of Five Stars
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC.	88.5% (State Avg. 75.3%/ National Avg. 70.5%)	88.4% (State Avg.76.5%/National Avg. 74.6%)	> State Avg.(76.4%) & National Avg. (74.6%)

Health Care Center

Oversight Committee: **Health Care Center**

**Health Care Center
Administrator**
1.00 FTE

Enviromental Service Manager
1.00 FTE

**Director of Nursing - Registered
Nurse (RN)**
1.00 FTE

Activities Manager
1.00 FTE

Social Worker
1.00 FTE

Business Manager
1.00 FTE

**Environmental Services/ Central
Supply Lead**
1.00 FTE

Maintenance / Security
3.50 FTE

**Assistant Director of Nursing -
RN**
1.00 FTE

Activity Assistant
2.00 FTE

Medical Records Coordinator
1.00 FTE

Billing Specialist
2.00 FTE

**Environmental Services
Assistant**
10.20 FTE

**Staff Development Coordinator -
RN**
1.00 FTE

Human Resource Specialist
1.00 FTE

RN Supervisor
4.20 FTE

Dietary Service Manager
1.00 FTE

Admissions Coordinator
1.00 FTE

Staff Nurse
Regular 7.90 FTE

Cook
4.60 FTE

Licensed Practical Nurse (LPN)
4.50 FTE

Dining Assistant
7.95 FTE

**Certified Nursing Assistant
(CNA)**
Regular 23.60 FTE
Casual 2.5 FTE

Hospitality Aides
6.00 FTE

Unit Coordinator
1.50 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	-0.70	-4.67	-2.60	-21.50	-7.42
FTE Balance	129.64	124.97	122.37	100.87	93.45

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	1,543,829	1,198,185	1,114,320	810,813	810,813	788,087	(22,726)	-2.80%	Full Body/Stand Lift Scale	5,500	0
Grants & Aids	1,831,575	1,283,563	780,500	1,600,000	310,000	1,370,000	(230,000)	-14.38%	Nursing Equipment	9,000	0
User Fees	5,455,658	5,407,612	5,599,198	6,864,620	6,091,926	8,444,172	1,579,552	23.01%	Cameras-Security Monitoring System	10,000	0
Intergovernmental	158,034	160,618	51,189	80,000	41,080	41,080	(38,920)	-48.65%	Water Heater Replacement	35,000	0
Donations	8,805	8,025	5,335	1,000	0	0	(1,000)	-100.00%	Roof Replacement	20,000	0
Interest	15,308	2,230	54,950	15,005	100,000	75,000	59,995	399.83%	Boiler Heating Replacement	23,000	0
Rent	0	0	-	0	0	0	0	0.00%	RTU Replacements (set-aside)	1,370,000	0
Miscellaneous	(2,868)	640	(1,606)	900	0	0	(900)	-100.00%	2 Dishwashers	18,400	0
Transfer from other Funds	1,033,810	1,062,548	1,028,673	1,039,846	1,039,846	1,119,990	80,144	7.71%	Exterior building Siding	20,000	0
Bond Proceeds	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	2,438,617	238,853	1,111,960	(1,326,657)	-54.40%	2024 Total	1,510,900	0
Total Revenues	10,044,151	9,123,421	8,632,559	12,850,801	8,632,518	12,950,289	99,488	0.77%			
<u>Expenses</u>											
Labor	4,644,083	4,225,070	4,094,091	5,322,347	3,406,940	5,430,676	108,329	2.04%	2025	57,500	0
Labor Benefits	1,973,328	1,458,157	1,009,322	2,196,875	1,201,239	2,314,346	117,471	5.35%	2026	61,400	0
Supplies & Services	1,874,350	1,791,784	1,985,918	2,204,476	2,522,593	2,499,377	294,901	13.38%	2027	43,000	0
Principal Redemption	0	0	0	900,000	900,000	900,000	0	0.00%	2028	63,000	0
Interest Payments	214,561	172,547	128,672	139,846	139,846	219,990	80,144	57.31%			
Capital Outlay	10,256	9,358	14,122	2,072,257	361,900	1,510,900	(561,357)	-27.09%			
Transfer to General Fund	15,305	2,224	54,943	15,000	100,000	75,000	60,000	400.00%			
Addition to Fund Balance	1,312,268	1,464,281	1,345,491	0	0	0	0	0.00%			
Total Expenses	10,044,151	9,123,421	8,632,559	12,850,801	8,632,518	12,950,289	99,488	0.77%			
Beginning of Year Fund Balance	6,549,868	7,862,136	9,326,417		10,671,908	10,433,055					
End of Year Fund Balance	7,862,136	9,326,417	10,671,908		10,433,055	9,321,095					

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.

2024 Highlights & Issues on the Horizon

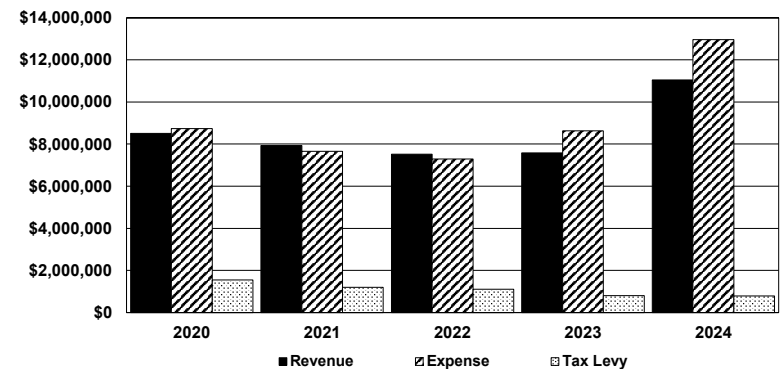
Revenues were budgeted based on a significant increase in Medical Assistance (MA) rates. The MA new payment methodology aims to reimburse facilities based at 75% of their direct care costs. The MA rate reflects approximately an \$80 per day increase. Private room rates are also budgeted at a 10% increase (\$31/day) to keep pace with increased costs.

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.

Outlay costs for capital projects are decreased from 2023 with the exception of the use of American Rescue Plan Act funds for the Roof Top Units replacements.

Looking beyond 2024, staffing challenges will continue. Wages have been on the rise as facilities attempt to compete for the staff. These trends have been seen at both the state/local level and also at the national level. As facilities have been forced to use contracted agencies which come at a financial premium. As the state is attempting to reduce the level of closure of nursing homes by paying a more equitable MA reimbursement, hospitals are equally challenged to find open beds to discharge patients to long term care facilities.

Revenue, Expense and Tax Levy



Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To 2024	2023
60007110 HCC ACCOUNTING ADMINISTRATIVE									
514100 FICA & MEDICARE TAX	191	356	436	253	482	482	500	522	40
514600 WORKERS COMPENSATION	2	4	4	3	4	4	6	4	0
515800 PER DIEM COMMITTEE	2,500	4,650	5,700	3,300	6,300	6,300	6,600	6,825	525
522500 TELEPHONE	22,327	22,596	16,173	11,798	18,000	18,000	17,000	17,000	-1,000
523400 COLLECTION AGENCY FEES	0	0	29,456	0	10,000	10,000	7,270	7,270	-2,730
531800 MIS DEPARTMENT CHARGEBACKS	72,746	90,988	74,205	35,634	91,556	91,556	91,556	114,269	22,713
532200 SUBSCRIPTIONS	12,355	12,685	13,415	0	13,000	13,000	14,153	15,500	2,500
533200 MILEAGE	621	536	976	468	1,000	1,000	1,112	1,150	150
537900 LICENSE RENEWALS	672	492	180	0	800	800	672	680	-120
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	10,487	10,858	11,173	11,308	11,300	11,300	11,500	11,500	200
551200 INSURANCE-VEHICLE LIABILITY	3,021	2,599	1,662	1,583	1,700	1,700	1,700	1,700	0
551900 INSURANCE-GENERAL LIABILITY	25,222	25,925	24,528	25,625	25,500	25,500	26,000	26,000	500
552100 OFFICIALS BONDS	1,081	1,064	164	900	175	175	200	200	25
552400 INSURANCE-VOLUNTEERS	39	44	26	23	28	28	45	45	17
554000 DEPRECIATION EXPENSE	463,143	474,830	500,764	237,500	475,000	475,000	500,000	500,000	25,000
581900 CAPITAL OUTLAY	10,256	9,358	14,122	20,695	939,900	2,072,257	361,900	1,510,900	-561,357
TOTAL HCC ACCOUNTING ADMINISTRATIVE	624,663	656,983	692,985	349,089	1,594,745	2,727,102	1,040,214	2,213,565	-513,537
60007420 ACCOUNTING LABOR									
511100 SALARIES PERMANENT REGULAR	129,540	132,321	150,912	77,908	165,741	165,741	165,741	186,373	20,632
511800 SALARIES-NONPRODUCTIVE	18,790	24,317	10,756	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	855	895	935	0	1,015	1,015	1,015	1,075	60
514100 FICA & MEDICARE TAX	10,390	11,230	11,469	5,529	12,757	12,757	12,757	14,340	1,583
514200 RETIREMENT-COUNTY SHARE	9,860	10,451	10,507	5,298	11,340	11,340	11,340	12,934	1,594
514201 ACTUARIAL PENSION	-106	-13,974	-19,529	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	30,820	27,553	47,235	22,860	46,610	46,610	46,610	49,537	2,927
514401 ACTUARIAL OPEB HEALTH	320	227	-1,727	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	78	88	109	55	108	108	108	110	2
514501 ACTUARIAL OPEB LIFE	1,209	1,616	-8,687	0	0	0	0	0	0
514600 WORKERS COMPENSATION	106	130	113	47	100	100	100	112	12
TOTAL ACCOUNTING LABOR	201,862	194,853	202,092	111,696	237,671	237,671	237,671	264,481	26,810
60007425 ACCOUNTING OPERATIONS									
520900 CONTRACTED SERVICES	20,125	20,652	20,899	8,801	20,000	20,000	22,509	24,000	4,000
531100 POSTAGE AND BOX RENT	3,269	2,718	2,508	2,500	3,500	3,500	3,500	3,500	0
531200 OFFICE SUPPLIES AND EXPENSE	5,529	6,232	6,731	2,944	6,000	6,000	6,528	6,600	600
532800 TRAINING AND INSERVICE	0	0	75	0	500	500	500	500	0
533200 MILEAGE	0	0	0	0	50	50	50	50	0
539800 EQUIPMENT LEASE	1,468	260	260	82	350	350	240	260	-90

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
60007425 ACCOUNTING OPERATIONS									
561000 PRINCIPAL REDEMPTION	0	0	0	0	935,000	935,000	935,000	995,000	60,000
562000 INTEREST EXPENSE	290,938	248,923	205,048	85,930	168,752	168,752	168,752	151,485	-17,267
TOTAL ACCOUNTING OPERATIONS	321,328	278,786	235,521	100,257	1,134,152	1,134,152	1,137,079	1,181,395	47,243
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,147,853	1,130,621	1,130,598	561,042	2,966,568	4,098,925	2,414,964	3,659,441	-439,484
-ADDITION TO / USE OF FUND BALANCE	1,147,853	1,130,621	1,130,598	561,042	17,799,408	4,098,925	2,414,964	3,659,441	
60011420 PERSONNEL LABOR									
511100 SALARIES PERMANENT REGULAR	46,638	33,606	45,967	21,678	48,080	48,080	48,080	56,444	8,364
511200 SALARIES-PERMANENT-OVERTIME	242	1,628	200	0	0	0	0	793	793
511800 SALARIES-NONPRODUCTIVE	4,493	5,312	1,009	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	174	0	0	0	0	0	0	0
512100 WAGES-PART TIME	0	3,836	1,644	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	3,108	3,365	3,543	1,544	3,678	3,678	3,678	4,379	701
514200 RETIREMENT-COUNTY SHARE	3,221	2,751	3,070	1,318	3,269	3,269	3,269	3,949	680
514201 ACTUARIAL PENSION	-34	-3,678	-5,706	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	17,920	14,093	20,035	5,682	19,522	19,522	19,522	20,748	1,226
514401 ACTUARIAL OPEB HEALTH	0	5	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	8	1	6	2	0	0	7	7	7
514501 ACTUARIAL OPEB LIFE	117	12	-515	0	0	0	0	0	0
514600 WORKERS COMPENSATION	35	47	34	13	29	29	32	34	5
533200 MILEAGE	0	0	278	128	0	0	300	300	300
TOTAL PERSONNEL LABOR	75,747	61,152	69,566	30,365	74,578	74,578	74,888	86,654	12,076
60011425 PERSONNEL OPERATIONS									
519200 PHYSICALS / OTHER BENEFITS	1,498	5,066	6,598	0	0	0	6,500	7,725	7,725
520900 CONTRACTED SERVICES	3,678	2,416	4,985	910	3,500	3,500	1,800	2,000	-1,500
532600 ADVERTISING	1,560	498	501	370	1,000	1,000	2,000	3,000	2,000
532800 TRAINING AND INSERVICE	0	0	0	0	200	200	200	200	0
536100 REFERENCE CHECKS	0	0	0	0	100	100	100	2,004	1,904
536500 EMPLOYEE RECOGNITION	0	0	0	0	0	0	1,000	3,000	3,000
TOTAL PERSONNEL OPERATIONS	6,736	7,980	12,084	1,280	4,800	4,800	11,600	17,929	13,129
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	82,483	69,132	81,650	31,645	79,378	79,378	86,488	104,583	25,205
-ADDITION TO / USE OF FUND BALANCE	82,483	69,132	81,650	31,645	476,268	79,378	86,488	104,583	

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
60041 HOME CARE									
411100 GENERAL PROPERTY TAXES	-4,700	-3,500	-1,200	-1,800	-3,600	-3,600	-3,600	-3,600	0
TOTAL HOME CARE	-4,700	-3,500	-1,200	-1,800	-3,600	-3,600	-3,600	-3,600	0
60041483 HOME NURSING PROGRAM									
531800 MIS DEPARTMENT CHARGEBACKS	3,609	3,527	2,818	1,051	3,600	3,600	3,600	3,600	0
554000 DEPRECIATION EXPENSE-HM CARE	13,860	13,860	13,860	0	13,860	13,860	13,860	13,860	0
TOTAL HOME NURSING PROGRAM	17,469	17,387	16,678	1,051	17,460	17,460	17,460	17,460	0
TOTAL DEPARTMENT REVENUE	-4,700	-3,500	-1,200	-1,800	-3,600	-3,600	-3,600	-3,600	0
TOTAL DEPARTMENT EXPENSE	17,469	17,387	16,678	1,051	17,460	17,460	17,460	17,460	0
-ADDITION TO / USE OF FUND BALANCE	12,769	13,887	15,478	-749	83,160	13,860	13,860	13,860	
60065421 NURSING CNA LABOR									
511100 SALARIES PERMANENT REGULAR	587,714	516,793	617,152	378,398	1,556,366	1,556,366	756,795	1,449,267	-107,099
511200 SALARIES-PERMANENT-OVERTIME	132,301	93,028	130,922	47,078	121,105	121,105	94,156	106,220	-14,885
511800 FT-WAGES NONPRODUCTIVE	114,906	103,064	44,151	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	3,019	2,929	3,327	0	4,237	4,237	7,000	3,881	-356
512100 WAGES-PART TIME	305,087	315,804	126,876	0	0	27,500	0	0	-27,500
512200 WAGES-PART TIME-OVERTIME	55,575	49,858	17,700	0	0	0	0	0	0
512800 PT WAGES NONPRODUCTIVE	29,517	27,838	7,193	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,138	1,241	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	87,754	80,689	70,083	31,155	128,650	128,650	62,309	119,290	-9,360
514200 RETIREMENT-COUNTY SHARE	78,338	66,515	56,439	24,511	102,538	102,538	49,021	100,004	-2,534
514201 ACTUARIAL PENSION	-839	-88,934	-104,906	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	361,098	293,631	229,511	86,660	386,348	386,348	173,321	459,922	73,574
514401 ACTUARIAL OPEB HEALTH	3,334	2,247	-17,092	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	401	319	237	107	520	520	214	394	-126
514501 ACTUARIAL OPEB LIFE	6,225	5,886	-18,813	0	0	0	0	0	0
514600 WORKERS COMPENSATION	18,340	18,390	14,648	5,184	21,021	21,021	10,368	18,244	-2,777
514800 UNEMPLOYMENT	2,288	124	9,108	673	7,000	7,000	2,000	7,000	0
519000 CLASS & COMP IMPLEMENTATION	0	0	0	0	0	0	0	0	0
TOTAL NURSING CNA LABOR	1,786,197	1,489,421	1,186,536	573,765	2,327,785	2,355,285	1,155,184	2,264,222	-91,063
60065422 LICENSED PRACTICAL NURSE LABOR									
511100 SALARIES PERMANENT REGULAR	65,929	49,753	58,554	11,570	213,718	213,718	23,141	254,864	41,146
511200 SALARIES-PERMANENT-OVERTIME	8,315	7,391	12,347	1,155	11,210	11,210	2,310	9,719	-1,491
511800 SALARIES-NONPRODUCTIVE	5,888	9,297	3,800	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	154	80	0	0	140	140	140	0	-140
512100 WAGES-PART TIME	125,095	77,746	22,347	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 2023 Amended To 2024
60065422 LICENSED PRACTICAL NURSE LABOR								
512200 WAGES-PART TIME-OVERTIME	13,919	3,891	597	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	36,715	14,891	2,469	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,157	204	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	20,011	12,465	7,921	887	17,218	17,218	1,774	20,241 3,023
514200 RETIREMENT-COUNTY SHARE	17,846	11,071	6,547	821	15,305	15,305	1,641	17,422 2,117
514201 ACTUARIAL PENSION	-191	-14,802	-12,169	0	0	0	0	0 0
514400 HEALTH INSURANCE COUNTY SHARE	54,495	34,555	4,246	1,931	46,610	46,610	3,861	68,576 21,966
514500 LIFE INSURANCE COUNTY SHARE	81	22	10	-2	44	44	16	16 -28
514501 ACTUARIAL OPEB LIFE	1,256	397	-806	0	0	0	0	0 0
514600 WORKERS COMPENSATION	4,086	2,812	1,610	159	2,813	2,813	318	3,096 283
TOTAL LICENSED PRACTICAL NURSE LABOR	354,756	209,773	107,475	16,521	307,058	307,058	33,201	373,934 66,876
60065423 REGISTERED NURSES LABOR								
511100 SALARIES PERMANENT REGULAR	380,513	376,043	791,645	368,420	1,330,183	1,330,183	736,840	1,275,670 -54,513
511200 SALARIES-PERMANENT-OVERTIME	28,305	17,373	156,553	90,644	118,900	118,900	181,287	204,590 85,690
511800 SALARIES-NONPRODUCTIVE	66,662	80,349	41,076	0	0	0	0	0 0
511900 LONGEVITY-FULL TIME	862	1,000	1,460	0	2,479	2,479	800	1,183 -1,296
512100 WAGES-PART TIME	615,426	556,131	278,540	0	0	0	0	0 0
512200 WAGES-PART TIME-OVERTIME	46,134	55,037	46,603	0	0	0	0	0 0
512800 WAGES PART TIME NONPRODUCTIVE	121,618	104,165	21,464	0	0	0	0	0 0
512900 LONGEVITY-PART TIME	1,145	1,048	0	0	0	0	0	0 0
514100 FICA & MEDICARE TAX	92,391	88,409	102,035	34,022	111,045	111,045	68,043	113,330 2,285
514200 RETIREMENT-COUNTY SHARE	82,763	79,407	84,040	29,843	98,706	98,706	59,687	102,219 3,513
514201 ACTUARIAL PENSION	-886	-106,170	-156,210	0	0	0	0	0 0
514400 HEALTH INSURANCE COUNTY SHARE	215,803	234,192	193,925	50,043	237,439	237,439	14,770	303,215 65,776
514500 LIFE INSURANCE COUNTY SHARE	255	265	249	29	295	295	2	172 -123
514501 ACTUARIAL OPEB LIFE	3,960	4,887	-19,771	0	0	0	0	0 0
514600 WORKERS COMPENSATION	18,890	19,922	21,190	5,738	18,145	18,145	623	17,332 -813
514800 UNEMPLOYMENT	0	0	1,480	0	0	0	0	0 0
533200 MILEAGE	0	20	182	234	0	0	0	0 0
TOTAL REGISTERED NURSES LABOR	1,673,841	1,512,079	1,564,461	578,973	1,917,192	1,917,192	1,062,052	2,017,711 100,519
60065424 HEALTH UNIT COORDINATOR								
511100 SALARIES PERMANENT REGULAR	56,432	31,911	46,911	20,777	32,814	32,814	41,553	67,714 34,900
511200 SALARIES-PERMANENT-OVERTIME	3,570	808	4,385	4,143	0	0	8,286	13,999 13,999
511800 SALARIES-NONPRODUCTIVE	13,217	7,627	4,032	0	0	0	0	0 0
511900 LONGEVITY-FULL TIME	294	160	244	0	0	0	0	0 0
514100 FICA & MEDICARE TAX	5,012	3,141	3,445	1,751	2,510	2,510	3,502	6,251 3,741
514200 RETIREMENT-COUNTY SHARE	5,025	3,130	3,014	1,695	2,231	2,231	3,389	5,638 3,407
514201 ACTUARIAL PENSION	-54	-4,186	-5,602	0	0	0	0	0 0

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget		Amended	2024
					Budget				
60065424 HEALTH UNIT COORDINATOR									
514400 HEALTH INSURANCE COUNTY SHARE	34,824	23,904	15,291	7,385	39,044	39,044	14,770	36,662	-2,382
514500 LIFE INSURANCE COUNTY SHARE	6	6	4	1	6	6	2	0	-6
514501 ACTUARIAL OPEB LIFE	87	103	-336	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,108	763	745	311	410	410	180	956	546
TOTAL HEALTH UNIT COORDINATOR	119,521	67,367	72,132	36,062	77,015	77,015	71,682	131,220	54,205
60065425 NURSING OPERATIONS									
520900 CONTRACTED SERVICES	32,790	16,932	320,925	276,848	175,000	175,000	800,000	652,021	477,021
529100 PHARMACY SERVICES	175	0	0	0	500	500	2,100	4,500	4,000
529200 PHARMACY EQUIPMENT RENTAL	100	0	0	0	500	500	500	500	0
529300 SPEECH THERAPY	50,330	32,420	41,303	16,336	50,000	50,000	35,000	45,000	-5,000
529350 RESTORATIVE THERAPY	0	0	0	1,044	0	0	9,100	18,200	18,200
529500 PHYSICAL THERAPY PURCHASE SVCS	87,894	90,473	61,243	24,637	95,000	95,000	60,000	75,000	-20,000
529550 PHYSICAL THERAPY SMALL EQUIP	0	0	0	0	500	500	0	0	-500
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	26	0	0	0	0	0
531400 SMALL EQUIPMENT	16,054	2,061	2,158	455	5,000	5,000	2,200	2,500	-2,500
532800 TRAINING AND INSERVICE	3,559	2,034	4,361	3,784	7,000	7,000	9,000	14,200	7,200
533200 MILEAGE	0	0	0	0	500	500	200	200	-300
533900 TRANSPORTATION	7,336	6,675	5,111	2,442	7,500	7,500	4,000	5,000	-2,500
535900 EQUIPMENT AND MAINTENANCE	7,074	3,423	3,935	1,892	5,000	5,000	4,000	5,000	0
538100 NON-CHARGEABLE SUPPLIES	105,839	95,130	80,098	28,050	80,000	80,000	65,000	75,000	-5,000
538200 INCONTINENT SUPPLIES	42,784	39,006	39,142	20,258	45,000	45,000	43,000	48,000	3,000
538300 OXYGEN EXPENSE	2,322	2,215	3,437	726	4,500	4,500	2,000	2,500	-2,000
538500 LAB & X-RAY & ANALGESICS	13,936	14,139	12,161	1,628	20,000	20,000	2,500	12,000	-8,000
538600 PHARMACY DRUGS	43,451	58,101	26,024	4,966	70,000	70,000	15,000	25,000	-45,000
538700 OTC DRUGS	25,564	23,625	17,111	6,255	25,000	25,000	17,000	21,000	-4,000
539800 EQUIPMENT LEASE	39	6,963	0	0	5,000	5,000	0	0	-5,000
TOTAL NURSING OPERATIONS	439,249	393,196	617,008	389,347	596,000	596,000	1,070,600	1,005,621	409,621
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	4,373,564	3,671,836	3,547,611	1,594,669	5,225,050	5,252,550	3,392,719	5,792,708	540,158
-ADDITION TO / USE OF FUND BALANCE	4,373,564	3,671,836	3,547,611	1,594,669	31,350,300	5,252,550	3,392,719	5,792,708	
60080 HEALTH CARE CENTER REVENUE									
424295 COVID-19 RELIEF	-553,883	0	0	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	-127,330	0	0	0	0	0	0	0	0
424297 COVID PPE	-35,567	-88,811	0	0	0	0	0	0	0
424298 NH CARES PYMT PROG PARTICIP	-31,900	-6,167	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-600,000	-600,000	0	-1,370,000	770,000

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget			2024
					Budget				2024
60080 HEALTH CARE CENTER REVENUE									
424592 DEPT HEALTH & FAMILY SERVICES	0	0	-2,750	0	0	0	0	0	0
425010 RM BRD MEDICARE A	-613,828	-738,489	-593,829	-171,935	-1,700,000	-1,700,000	-343,870	-533,941	-1,166,059
425020 RM BRD MEDICAID	-4,748,297	-4,610,163	-4,799,405	-2,456,647	-5,000,000	-5,000,000	-4,913,294	-5,756,498	756,498
425030 RM BRD INSURANCE	-12,115	-27,701	0	-6,740	0	0	0	0	0
425040 RM BRD SWFA	-474,960	-501,789	-514,069	-373,440	-350,000	-350,000	-746,880	-893,402	543,402
425050 RM BRD RPLCMT A	-8,235	-48,847	-6,795	0	0	0	0	-203,394	203,394
425200 CONTRACTUAL-MEDICARE A	-151,104	-213,886	-133,250	-11,448	120,000	120,000	22,896	0	120,000
425220 CONTRACTUAL-RPLCMT A	-2,019	-45,770	-3,846	-273	10,000	10,000	546	0	10,000
425250 MC COST REPORT SETTLEMENT	0	0	-8,819	-54	0	0	0	0	0
425252 MA COST REPORT SETTLEMENT	0	0	0	-3,665	0	0	0	0	0
425254 MCO COST SETTLEMENT	0	0	0	-2,452	0	0	0	0	0
451650 COPIER/POSTAGE/MISC	-405	-126	-90	-31	-250	-250	-62	-125	-125
455200 SAUK CO HEALTH CARE CENTER	0	0	21	973	0	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	-404	0	0	-585	-2,500	-2,500	0	0	-2,500
455411 OUTPT OCCUP THER-MEDICARE B	0	0	0	0	-1,500	-1,500	0	0	-1,500
465191 HOSPICE MEDICAID REVENUE	-91,195	-586	-22,974	-11,365	-25,000	-25,000	0	0	-25,000
465192 HOSPICE SELF PAY REVENUE	-58,105	0	-51,158	-56,279	-15,000	-15,000	0	0	-15,000
465280 TRANSPORTATION REVENUE	-3,250	-5,051	-6,208	-1,649	-7,000	-7,000	-4,000	-5,000	-2,000
465290 RM BRD SELF PAY	-715,571	-514,868	-667,772	-378,721	-860,000	-860,000	-748,648	-812,520	-47,480
465300 RADIOLOGY MEDICARE A	-1,965	-3,353	-2,849	-2,649	-5,000	-5,000	-5,298	-7,410	2,410
465310 PHARMACY MEDICARE A	-26,481	-33,527	-24,596	-6,396	-30,000	-30,000	-12,792	-17,891	-12,109
465330 PHYSICAL THERAPY MEDICARE A	-135,675	-158,040	-123,390	-34,965	-275,000	-275,000	-69,930	-97,807	-177,193
465331 PHYSICAL THERAPY-MEDICARE B	-87,816	-64,829	-46,380	-28,263	-90,000	-90,000	-56,526	-60,991	-29,009
465334 PHYSICAL THERAPY-RPLC A	-1,890	-18,810	-135	0	-5,000	-5,000	0	0	-5,000
465335 PHYSICAL THERAPY-INS	-4,455	-6,975	0	-1,350	-5,000	-5,000	0	0	-5,000
465336 PHYSICAL THERAPY-RPLC B	-585	-900	-2,565	-7,076	-2,500	-2,500	0	0	-2,500
465370 OCC THERAPY MEDICARE A	-139,815	-157,860	-116,235	-35,370	-300,000	-300,000	-70,740	-98,939	-201,061
465371 OCC THERAPY MEDICARE B	-117,910	-60,787	-33,672	-30,480	-75,000	-75,000	-60,960	-65,775	-9,225
465374 OCC THERAPY RPLCMT A	-2,070	-19,215	-225	0	-5,000	-5,000	0	0	-5,000
465375 OCC THERAPY INSURANCE	-4,590	-7,425	0	-1,305	-5,000	-5,000	0	0	-5,000
465376 OCC THERAPY RPLCMNT B	-1,430	-874	0	-4,631	-3,000	-3,000	0	0	-3,000
465377 OCC THERAPY SWFA	-485	0	0	0	0	0	0	0	0
465380 SPEECH THERAPY PART A	-90,812	-47,650	-67,358	-14,825	-60,000	-60,000	-29,650	-41,470	-18,530
465381 SPEECH THERAPY MEDICARE B	-40,134	-16,960	-26,584	-14,058	-30,000	-30,000	-28,116	-30,337	337
465383 SPEECH THERAPY MEDICAID	0	0	0	0	-100	-100	0	0	-100
465384 SPEECH THERAPY RPLCMT A	0	-5,925	0	0	-1,000	-1,000	0	0	-1,000
465385 SPEECH THERAPY INSURANCE	0	-4,075	0	0	0	0	0	0	0
465386 SPEECH THERAPY RPLCMT B	-8,125	-3,321	0	-2,750	-1,250	-1,250	0	0	-1,250
465387 SPEECH THERAPY SWFA	-550	0	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
465401 BAD DEBT HOSPICE MCO	0	0	1,000	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
60080 HEALTH CARE CENTER REVENUE									
465402 BAD DEBT HOSPICE MEDICAID	0	0	1,000	0	0	0	0	0	0
465406 BAD DEBT OUTPT SELF PAY	173	0	0	0	0	0	0	0	0
465410 BAD DEBT SWFA	-5,000	5,000	0	0	0	0	0	0	0
465411 BAD DEBT MEDICAID	-4,845	10,341	10,000	0	5,000	5,000	0	0	5,000
465412 BAD DEBT MEDICARE A	21,501	-10,101	1,480	0	4,000	4,000	0	0	4,000
465413 BAD DEBT SELF PAY	7,256	113,751	-23,000	543	5,000	5,000	0	0	5,000
465414 BAD DEBT INSURANCE	-720	-1,336	10,148	0	5,000	5,000	0	0	5,000
465415 BAD DEBT MEDICARE B	-2,436	184	1,198	0	1,000	1,000	0	0	1,000
465417 BAD DEBT MEDICARE RPLCMT	57,156	-46,544	15,136	0	5,000	5,000	0	0	5,000
465418 BAD DEBT PSYCH SERVICES	163	0	0	0	0	0	0	0	0
465420 LABORATORY	-7,114	-6,138	-5,109	-1,106	-12,000	-12,000	-10,894	-12,000	0
465428 VACCINATIONS	-5,183	-16,459	-9,799	-194	-7,500	-7,500	-7,300	-10,000	2,500
465467 CONTRACTUAL MED B MPPR	22,559	12,529	8,012	7,883	25,000	25,000	0	0	25,000
465469 CONTRACTUAL OP MED B MPPR	60	0	0	40	500	500	0	0	500
465470 CONTRACTUAL MEDICAID	1,563,687	1,418,964	1,284,805	355,882	1,500,000	1,500,000	711,764	0	1,500,000
465471 CONTRACTUAL SWFA	170,371	208,261	156,559	39,745	100,000	100,000	79,490	0	100,000
465472 CONTRACTUAL MEDICARE B	76,687	53,671	34,873	21,706	50,000	50,000	43,412	46,748	3,252
465473 CONTRACTUAL-MED B RPLCMT	3,526	977	1,036	5,159	2,000	2,000	0	0	2,000
465475 CONTRACTUAL OUTPT MECICARE B	184	0	0	264	1,000	1,000	0	0	1,000
465481 CONTRACTUAL HOSPICE MCO	0	0	-5,541	0	0	0	0	0	0
465482 CONTRACTUAL HOSPICE MEDICAID	28,587	0	5,633	3,061	10,000	10,000	0	0	10,000
465510 LEVEL 1 SCREEN	-1,560	-1,770	-1,050	-600	-4,000	-4,000	-1,300	-1,700	-2,300
465520 NA TRAINING	0	0	0	-1,000	0	0	-2,000	-4,000	4,000
465531 INSURANCE CONTRACT ADJ	-2,237	1,851	0	949	2,500	2,500	0	0	2,500
465550 GUEST MEALS	-1,479	-271	-623	-2,527	-300	-300	-5,054	-5,000	4,700
474010 DEPARTMENTAL CHARGES	-158,035	-160,618	-51,210	-24,352	-80,000	-80,000	-41,080	-41,080	-38,920
481100 INTEREST ON INVESTMENTS	-3	-5	-7	-6	-5	-5	0	0	-5
481250 INSURANCE INTEREST	0	0	-8	-9	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	5,648	0	1,373	0	0	0	0	0	0
483310 BAKE SALES	-155	-546	-295	-100	-500	-500	0	0	-500
483330 CRAFT SALES	-55	-95	-118	-50	-250	-250	0	0	-250
483340 RECYCLING REVENUES	-41	0	-42	0	-150	-150	0	0	-150
484110 MISCELLANEOUS PUBLIC CHARGES	0	0	-31	0	0	0	0	0	0
484175 FOCUS ON ENERGY	-685	0	0	0	0	0	0	0	0
484176 SOLAR UNDERPERFORMANCE REBATE	-1,844	0	0	0	0	0	0	0	0
485020 GERIATRICS DONATIONS	-1,178	-1,295	-545	0	-1,000	-1,000	0	0	-1,000
493160 USE OF RETAINED EARNINGS	0	0	0	0	-1,278,760	-2,438,617	0	-1,111,960	-1,326,657
TOTAL HEALTH CARE CENTER REVENUE	-6,360,684	-5,665,148	-5,652,780	-3,183,442	-8,825,285	-9,985,142	-6,133,006	-10,967,212	982,070
TOTAL DEPARTMENT REVENUE	-6,360,684	-5,665,148	-5,652,780	-3,183,442	-8,825,285	-9,985,142	-6,133,006	-10,967,212	982,070

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
TOTAL DEPARTMENT EXPENSE	0	0	0	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-6,360,684	-5,665,148	-5,652,780	-3,183,442	-52,951,710	-9,985,142	-6,133,006	-10,967,212	
 60085420 OCCUP THERAPY LABOR									
511100 SALARIES PERMANENT REGULAR	41,631	43,444	51,350	22,459	56,814	56,814	22,450	0	-56,814
511200 SALARIES-PERMANENT-OVERTIME	9	39	40	10	0	0	10	0	0
511800 SALARIES-NONPRODUCTIVE	9,828	9,723	3,822	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	842	862	882	451	922	922	451	0	-922
514100 FICA & MEDICARE TAX	3,494	3,675	3,783	1,570	4,417	4,417	1,570	0	-4,417
514200 RETIREMENT-COUNTY SHARE	3,535	3,657	3,662	1,278	3,926	3,926	1,278	0	-3,926
514201 ACTUARIAL PENSION	-38	-4,889	-6,807	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	17,920	18,665	19,839	6,490	19,522	19,522	6,590	0	-19,522
514401 ACTUARIAL OPEB HEALTH	167	106	-488	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	46	52	64	22	62	62	22	0	-62
514501 ACTUARIAL OPEB LIFE	717	958	-5,119	0	0	0	0	0	0
514600 WORKERS COMPENSATION	781	898	871	287	722	722	286	0	-722
TOTAL OCCUP THERAPY LABOR	78,933	77,188	71,899	32,567	86,385	86,385	32,657	0	-86,385
 60085425 OCCUP THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	99,870	85,199	52,446	23,649	110,000	110,000	55,000	60,000	-50,000
531400 SMALL EQUIPMENT	2,438	4,442	4,413	2,296	3,500	3,500	4,600	4,600	1,100
532800 TRAINING AND INSERVICE	0	0	0	0	500	500	0	0	-500
533200 MILEAGE	0	0	0	0	50	50	0	0	-50
535900 EQUIPMENT AND MAINTENANCE	284	188	400	0	1,500	1,500	1,000	1,000	-500
TOTAL OCCUP THERAPY OPERATIONS	102,592	89,829	57,260	25,945	115,550	115,550	60,600	65,600	-49,950
 TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	181,524	167,017	129,159	58,512	201,935	201,935	93,257	65,600	-136,335
-ADDITION TO / USE OF FUND BALANCE	181,524	167,017	129,159	58,512	1,211,610	201,935	93,257	65,600	
 60086420 ACTIVITY THERAPY LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	132,295	141,642	148,559	72,797	170,980	170,980	145,594	176,910	5,930
511200 SALARIES-PERMANENT-OVERTIME	4,991	4,135	3,936	4,694	0	0	9,387	0	0
511800 SALARIES-NONPRODUCTIVE	22,788	24,251	10,102	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,587	1,647	1,277	0	1,827	1,827	1,280	1,357	-470
512100 WAGES-PART TIME	24,244	32,920	12,842	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	158	1,664	880	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	13,847	3,022	2,315	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	119	138	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,458	14,905	13,577	5,521	13,219	13,219	11,042	13,637	418

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
60086420 ACTIVITY THERAPY LABOR COSTS									
514200 RETIREMENT-COUNTY SHARE	13,416	13,846	11,625	5,269	11,751	11,751	10,539	12,300	549
514201 ACTUARIAL PENSION	-144	-18,513	-21,608	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	67,210	73,808	57,140	24,494	58,565	58,565	48,989	49,537	-9,028
514401 ACTUARIAL OPEB HEALTH	586	429	-3,007	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	31	30	32	17	28	28	33	74	46
514501 ACTUARIAL OPEB LIFE	478	558	-2,579	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,959	3,375	2,893	969	2,160	2,160	1,937	2,086	-74
TOTAL ACTIVITY THERAPY LABOR COSTS	299,024	297,855	237,985	113,760	258,530	258,530	228,801	255,901	-2,629
60086425 ACTIVITY THERAPY OPERATIONS									
520900 CONTRACTED SERVICES	359	573	1,651	0	2,000	2,000	0	500	-1,500
531400 SMALL EQUIPMENT	334	0	0	0	250	250	0	250	0
532200 SUBSCRIPTIONS	729	1,520	236	175	2,000	2,000	1,500	1,699	-301
532600 ADVERTISING	0	0	0	0	500	500	0	0	-500
532800 TRAINING AND INSERVICE	100	0	528	0	1,000	1,000	500	500	-500
533200 MILEAGE	0	0	106	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	2,436	2,239	1,806	1,740	4,000	4,000	4,000	4,000	0
535900 EQUIPMENT AND MAINTENANCE	0	0	517	0	600	600	0	200	-400
TOTAL ACTIVITY THERAPY OPERATIONS	3,958	4,332	4,843	1,915	10,350	10,350	6,000	7,149	-3,201
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	302,981	302,187	242,828	115,676	268,880	268,880	234,801	263,050	-5,830
-ADDITION TO / USE OF FUND BALANCE	302,981	302,187	242,828	115,676	1,613,280	268,880	234,801	263,050	
60087425 PHYSICIAN									
528700 PHYSICIANS SERVICES	10,200	10,200	7,970	1,760	11,600	11,600	9,600	11,520	-80
529700 PSYCHIATRIST	0	0	0	0	500	500	0	0	-500
TOTAL PHYSICIAN	10,200	10,200	7,970	1,760	12,100	12,100	9,600	11,520	-580
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	10,200	10,200	7,970	1,760	12,100	12,100	9,600	11,520	-580
-ADDITION TO / USE OF FUND BALANCE	10,200	10,200	7,970	1,760	72,600	12,100	9,600	11,520	
60088420 SOCIAL WORKERS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	64,303	47,099	60,099	35,450	66,022	66,022	70,899	78,850	12,828
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	0	0	273	0	0
511800 SALARIES-NONPRODUCTIVE	9,736	4,004	1,105	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	320	142	0	0	0	0	0	0	0

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
60088420 SOCIAL WORKERS LABOR COSTS									
514100 FICA & MEDICARE TAX	5,210	6,203	4,192	2,558	5,051	5,051	12,832	6,032	981
514200 RETIREMENT-COUNTY SHARE	4,926	3,667	3,812	2,411	4,489	4,489	7,000	5,441	952
514201 ACTUARIAL PENSION	-53	-4,904	-7,085	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	17,920	14,130	14,850	9,741	19,522	19,522	19,522	20,748	1,226
514401 ACTUARIAL OPEB HEALTH	-43	-21	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	91	31	28	19	7	7	70	38	31
514501 ACTUARIAL OPEB LIFE	1,413	573	-2,219	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,086	1,369	904	443	825	825	900	923	98
TOTAL SOCIAL WORKERS LABOR COSTS	104,910	72,293	75,685	50,621	95,916	95,916	111,496	112,032	16,116
60088425 SOCIAL WORKERS OPERATIONS									
532800 TRAINING AND INSERVICE	150	275	85	0	1,000	1,000	500	500	-500
533200 MILEAGE	0	0	0	0	150	150	0	0	-150
TOTAL SOCIAL WORKERS OPERATIONS	150	275	85	0	1,150	1,150	500	500	-650
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	105,060	72,568	75,770	50,621	97,066	97,066	111,996	112,532	15,466
-ADDITION TO / USE OF FUND BALANCE	105,060	72,568	75,770	50,621	582,396	97,066	111,996	112,532	
60089420 MEDICAL RECORDS LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	54,113	66,987	70,573	29,586	97,363	97,363	30,000	68,310	-29,053
511200 SALARIES-PERMANENT-OVERTIME	0	0	6	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	19,171	8,387	3,166	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,015	160	0	0	220	220	0	0	-220
512100 WAGES-PART TIME	0	18,356	3,794	24	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	1,212	26	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,598	6,812	6,501	2,265	7,465	7,465	5,000	5,226	-2,239
514200 RETIREMENT-COUNTY SHARE	3,871	6,169	5,117	2,000	6,635	6,635	4,000	4,713	-1,922
514201 ACTUARIAL PENSION	-41	-8,248	-9,511	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	24,331	18,665	15,775	0	27,089	27,089	0	20,748	-6,341
514401 ACTUARIAL OPEB HEALTH	362	52	-458	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	16	22	23	16	25	25	30	0	-25
514501 ACTUARIAL OPEB LIFE	254	398	-1,863	0	0	0	0	0	0
514600 WORKERS COMPENSATION	65	77	61	18	58	58	41	41	-17
TOTAL MEDICAL RECORDS LABOR COSTS	109,755	119,049	93,210	33,909	138,855	138,855	39,071	99,038	-39,817
60089425 MEDICAL RECORDS OPERATIONS									

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
60089425 MEDICAL RECORDS OPERATIONS									
520900 CONTRACTED SERVICES	0	0	0	0	100	100	0	0	-100
531400 SMALL EQUIPMENT	0	10	0	0	250	250	250	250	0
532200 SUBSCRIPTIONS	196	196	424	0	100	100	150	150	50
532800 TRAINING AND INSERVICE	80	0	0	0	500	500	200	500	0
533200 MILEAGE	0	25	0	0	100	100	0	0	-100
TOTAL MEDICAL RECORDS OPERATIONS	276	231	424	0	1,050	1,050	600	900	-150
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	110,031	119,280	93,634	33,909	139,905	139,905	39,671	99,938	-39,967
-ADDITION TO / USE OF FUND BALANCE	110,031	119,280	93,634	33,909	839,430	139,905	39,671	99,938	
60092420 KITCHEN LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	204,160	163,767	261,484	190,058	505,424	505,424	400,000	569,292	63,868
511200 SALARIES-PERMANENT-OVERTIME	6,055	9,240	21,609	6,999	18,605	18,605	14,000	25,674	7,069
511800 SALARIES-NONPRODUCTIVE	29,779	24,718	11,618	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	647	489	849	0	1,574	1,574	0	862	-712
512100 WAGES-PART TIME	180,480	175,938	79,838	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	8,728	9,701	3,494	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	29,396	19,433	5,191	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	493	434	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	32,146	29,879	26,530	13,849	40,208	40,208	28,000	45,581	5,373
514200 RETIREMENT-COUNTY SHARE	30,434	27,413	24,233	12,833	35,741	35,741	25,000	41,112	5,371
514201 ACTUARIAL PENSION	-326	-36,652	-45,043	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	126,571	130,238	110,939	65,122	177,663	177,663	132,000	175,526	-2,137
514401 ACTUARIAL OPEB HEALTH	419	350	-1,474	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	75	94	92	50	90	90	180	104	14
514501 ACTUARIAL OPEB LIFE	1,162	1,734	-7,310	0	0	0	0	0	0
514600 WORKERS COMPENSATION	6,737	6,889	5,741	2,449	6,570	6,570	5,000	6,972	402
514800 UNEMPLOYMENT	944	0	-944	1,189	0	0	0	0	0
TOTAL KITCHEN LABOR COSTS	657,900	563,664	496,847	292,548	785,875	785,875	604,180	865,123	79,248
60092425 KITCHEN OPERATIONS									

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
60092425 KITCHEN OPERATIONS									
520900 CONTRACTED SERVICES	6,812	7,425	4,496	0	12,000	12,000	10,400	12,000	0
532800 TRAINING AND INSERVICE	0	15	15	1,243	750	750	1,373	750	0
534300 FOOD	308,805	272,773	215,972	85,735	350,000	350,000	230,000	241,500	-108,500
535900 EQUIPMENT AND MAINTENANCE	20,375	2,613	2,901	2,293	7,500	7,500	5,500	6,000	-1,500
539000 DIETARY SUPPLIES	25,594	22,108	18,450	7,045	25,000	25,000	18,250	19,500	-5,500
TOTAL KITCHEN OPERATIONS	361,586	304,934	241,835	96,316	395,250	395,250	265,523	279,750	-115,500
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,019,486	868,599	738,682	388,864	1,181,125	1,181,125	869,703	1,144,873	-36,252
-ADDITION TO / USE OF FUND BALANCE	1,019,486	868,599	738,682	388,864	7,086,750	1,181,125	869,703	1,144,873	
60093420 MAINTENANCE LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	116,281	107,958	152,535	91,054	199,989	199,989	182,108	225,533	25,544
511200 SALARIES-PERMANENT-OVERTIME	103	629	746	137	2,990	2,990	274	5,997	3,007
511800 SALARIES-NONPRODUCTIVE	23,422	19,195	10,423	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	831	280	607	0	713	713	500	587	-126
512100 WAGES-PART TIME	47,591	52,585	22,550	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	65	295	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	7,262	8,090	2,341	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	251	269	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,370	13,018	13,972	6,416	15,583	15,583	12,832	17,757	2,174
514200 RETIREMENT-COUNTY SHARE	13,304	12,633	12,282	6,114	13,851	13,851	2,228	16,016	2,165
514201 ACTUARIAL PENSION	-142	-16,891	-22,829	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	54,738	56,164	57,561	29,222	66,132	66,132	58,444	62,243	-3,889
514401 ACTUARIAL OPEB HEALTH	231	140	-2,204	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	72	59	68	42	65	65	5	73	8
514501 ACTUARIAL OPEB LIFE	1,117	1,087	-5,394	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,025	3,091	3,041	1,142	2,546	2,546	2,546	2,716	170
519200 PHYSICALS / OTHER BENEFITS	0	99	74	145	0	0	0	0	0
TOTAL MAINTENANCE LABOR COSTS	282,521	258,700	245,772	134,271	301,869	301,869	258,937	330,922	29,053
60093425 MAINTENANCE OPERATIONS									
520900 CONTRACTED SERVICES	22,466	26,184	26,210	12,574	30,000	30,000	28,000	30,000	0
522100 WATER TREATMENT	19,732	18,590	17,141	7,287	23,000	23,000	20,000	21,000	-2,000
522200 ELECTRIC	97,441	101,597	102,483	30,712	100,000	100,000	103,000	104,000	4,000

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget		Amended To	2024
					Budget				
60093425 MAINTENANCE OPERATIONS									
522400 GAS (HEATING)	40,081	44,940	75,506	36,858	80,000	80,000	74,000	80,000	0
522600 FUEL OIL	1,621	6,111	3,492	367	7,000	7,000	3,000	5,500	-1,500
522901 UTILITIES-SOLAR	21,927	22,533	22,335	2,993	22,860	22,860	23,664	24,374	1,514
525000 BLDG/PROPERTY MAINT AND REPAIR	17,498	13,118	22,384	13,239	22,000	22,000	26,500	27,000	5,000
531400 SMALL EQUIPMENT	3,220	943	3,474	1,944	6,700	6,700	4,800	6,000	-700
532800 TRAINING AND INSERVICE	0	0	0	120	500	500	500	500	0
534000 OPERATING/MEETING SUPPLIES	5,546	5,044	5,761	1,360	2,497	2,497	5,300	5,400	2,903
535200 VEHICLE MAINTENANCE AND REPAIR	978	686	873	869	1,000	1,000	2,500	3,000	2,000
535900 EQUIPMENT AND MAINTENANCE	1,801	2,530	3,492	10	4,500	4,500	2,500	3,500	-1,000
TOTAL MAINTENANCE OPERATIONS	232,311	242,274	283,150	108,333	300,057	300,057	293,764	310,274	10,217
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	514,832	500,974	528,922	242,604	601,926	601,926	552,701	641,196	39,270
-ADDITION TO / USE OF FUND BALANCE	514,832	500,974	528,922	242,604	3,611,556	601,926	552,701	641,196	
60094420 HOUSEKEEPING LABOR COSTS									
511100 SALARIES PERMANENT REGULAR	242,895	215,529	256,040	157,488	380,944	380,944	314,975	422,033	41,089
511200 SALARIES-PERMANENT-OVERTIME	8,258	8,711	13,473	4,261	4,066	4,066	8,522	4,291	225
511800 SALARIES-NONPRODUCTIVE	37,365	38,913	13,910	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,963	1,421	1,611	37	2,106	2,106	1,200	1,514	-592
512100 WAGES-PART TIME	79,343	65,338	29,762	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	3,028	2,626	886	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	18,937	10,241	2,595	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	376	429	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	26,560	24,582	21,939	10,930	29,614	29,614	21,860	32,729	3,115
514200 RETIREMENT-COUNTY SHARE	25,838	23,451	20,914	10,084	26,324	26,324	20,168	28,266	1,942
514201 ACTUARIAL PENSION	-277	-31,355	-38,874	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	178,772	171,782	157,161	75,841	202,784	202,784	151,682	172,150	-30,634
514401 ACTUARIAL OPEB HEALTH	3,113	2,004	-3,382	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	111	75	78	34	99	99	68	91	-8
514501 ACTUARIAL OPEB LIFE	1,721	1,384	-6,187	0	0	0	0	0	0
514600 WORKERS COMPENSATION	5,729	5,883	4,940	2,022	4,839	4,839	4,045	5,006	167
514800 UNEMPLOYMENT	0	0	2,778	0	0	0	0	0	0
TOTAL HOUSEKEEPING LABOR COSTS	633,732	541,012	477,644	260,697	650,776	650,776	522,520	666,080	15,304
60094425 HOUSEKEEPING OPERATIONS									

Fund: HEALTH CARE CENTER									\$ Change
Department: ACCOUNTING	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
60094425 HOUSEKEEPING OPERATIONS									
520900 CONTRACTED SERVICES	1,231	1,262	1,342	568	1,500	1,500	1,361	1,425	-75
531400 SMALL EQUIPMENT	0	-3,316	300	1,033	1,500	1,500	1,500	1,500	0
532800 TRAINING AND INSERVICE	0	0	0	0	250	250	0	250	0
534000 OPERATING/MEETING SUPPLIES	45,896	39,371	38,412	13,089	42,500	42,500	38,000	41,000	-1,500
535000 REPAIRS AND MAINTENANCE	2,417	885	423	266	5,000	5,000	1,500	2,500	-2,500
539700 LAUNDRY, LINENS & BEDDING	6,802	14,970	-2,215	3,060	10,000	10,000	7,500	8,000	-2,000
TOTAL HOUSEKEEPING OPERATIONS	56,347	53,172	38,261	18,016	60,750	60,750	49,861	54,675	-6,075
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	690,079	594,184	515,905	278,713	711,526	711,526	572,381	720,755	9,229
-ADDITION TO / USE OF FUND BALANCE	690,079	594,184	515,905	278,713	4,269,156	711,526	572,381	720,755	
60097 HEALTH CARE NON-OPER REVENUE									
411100 GENERAL PROPERTY TAXES	-1,539,129	-1,194,685	-1,113,120	-403,907	-807,213	-807,213	-807,213	-784,487	-22,726
424150 SP REIMBURSEMENT	-1,082,896	-1,188,585	-777,750	0	-1,000,000	-1,000,000	-310,000	0	-1,000,000
481100 INTEREST ON INVESTMENTS	-15,305	-2,225	-54,943	-82,145	-15,000	-15,000	-100,000	-75,000	60,000
489012 PRIVATE CONTRIB CAPITAL REVENU	-7,627	-6,730	-4,790	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,033,810	-1,062,548	-1,028,673	-519,923	-1,039,846	-1,039,846	-1,039,846	-1,119,990	80,144
TOTAL HEALTH CARE NON-OPER REVENUE	-3,678,767	-3,454,773	-2,979,276	-1,005,974	-2,862,059	-2,862,059	-2,257,059	-1,979,477	-882,582
60097425 NON-OPERATING REV/EXP									
564000 DEBT PREMIUM AMORTIZATION	-76,376	-76,376	-76,376	-38,188	-63,906	-63,906	-63,906	-26,495	37,411
TOTAL NON-OPERATING REV/EXP	-76,376	-76,376	-76,376	-38,188	-63,906	-63,906	-63,906	-26,495	37,411
60097900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	15,305	2,225	54,943	82,145	15,000	15,000	100,000	75,000	60,000
TOTAL TRANSFERS TO OTHER FUNDS	15,305	2,225	54,943	82,145	15,000	15,000	100,000	75,000	60,000
TOTAL DEPARTMENT REVENUE	-3,678,767	-3,454,773	-2,979,276	-1,005,974	-2,862,059	-2,862,059	-2,257,059	-1,979,477	-882,582
TOTAL DEPARTMENT EXPENSE	-61,071	-74,152	-21,433	43,956	-48,906	-48,906	36,094	48,505	97,411
-ADDITION TO / USE OF FUND BALANCE	-3,739,839	-3,528,924	-3,000,709	-962,018	-17,465,790	-2,910,965	-2,220,965	-1,930,972	

Fund: HEALTH CARE CENTER	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
60098420 ADMINISTRATION - LABOR									
511100 SALARIES PERMANENT REGULAR	141,173	141,844	150,513	57,861	171,451	171,451	115,722	182,169	10,718
511200 SALARIES-PERMANENT-OVERTIME	0	357	2,707	2,012	0	0	8,522	20,406	20,406
511800 SALARIES-NONPRODUCTIVE	28,405	18,766	9,881	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	638	678	509	0	549	549	529	549	0
514100 FICA & MEDICARE TAX	12,220	12,635	11,974	4,434	13,158	13,158	8,868	15,539	2,381
514200 RETIREMENT-COUNTY SHARE	11,335	11,193	10,624	3,820	11,696	11,696	7,636	14,016	2,320
514201 ACTUARIAL PENSION	-121	-14,966	-19,748	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	38,510	35,567	24,561	10,110	27,088	27,088	20,221	28,789	1,701
514401 ACTUARIAL OPEB HEALTH	236	178	-984	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	30	31	24	6	41	41	12	19	-22
514501 ACTUARIAL OPEB LIFE	467	574	-1,910	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,629	1,907	1,680	513	1,448	1,448	1,023	1,441	-7
TOTAL ADMINISTRATION - LABOR	234,522	208,765	189,832	78,756	225,431	225,431	162,533	262,928	37,497
60098425 ADMINISTRATION-OPERATIONS									
520900 CONTRACTED SERVICES	0	0	0	15,482	0	0	33,450	0	0
524000 MISCELLANEOUS EXPENSES	2,215	911	6,868	969	5,000	5,000	2,000	2,500	-2,500
532800 TRAINING AND INSERVICE	595	-370	2,396	195	5,000	5,000	2,500	2,500	-2,500
533200 MILEAGE	29	0	0	0	1,500	1,500	200	200	-1,300
534000 OPERATING/MTING SUPPL-COVID XT	33	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION-OPERATIONS	2,871	541	9,264	16,645	11,500	11,500	38,150	5,200	-6,300
TOTAL DEPARTMENT REVENUE	0	0	0	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	237,394	209,306	199,096	95,402	236,931	236,931	200,683	268,128	31,197
-ADDITION TO / USE OF FUND BALANCE	237,394	209,306	199,096	95,402	1,421,586	236,931	200,683	268,128	
TOTAL FUND REVENUE	-10,044,152	-9,123,421	-8,633,256	-4,191,216	-11,690,944	-12,850,801	-8,393,665	-12,950,289	99,488
TOTAL FUND EXPENSE	8,731,884	7,659,140	7,287,068	3,498,423	11,690,944	12,850,801	8,632,518	12,950,289	99,488
-ADDITION TO / USE OF FUND BALANCE	-1,312,268	-1,464,281	-1,346,188	-692,793	0	0	238,853	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 2024 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 enhancements to the electronic health record	Maintain and enhance electronic record	Implement JDS programs into the electronic health record	Ongoing
Provide Crisis Service to Sauk County Residents as required by Statues	Crisis diversion from hospitalization of 70% of cases	Evaluate current crisis services model against other options in regard to staffing, quality and revenue	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	2024 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	\$645,200	11.79	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements.
			Grants	\$399,542		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,044,742		
			Wages & Benefits	\$1,287,978		
			Operating Expenses	\$1,364,810		
			TOTAL EXPENSES	\$2,652,788		
			COUNTY LEVY	\$1,608,046		
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$623,250	11.02	Crisis: number of Crisis Contacts vs number of cases diverted from hospitalization.
			Grants	\$502,057		
			TOTAL REVENUES	\$1,125,307		
			Wages & Benefits	\$1,195,598		
			Operating Expenses	\$803,064		
			TOTAL EXPENSES	\$1,998,662		
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$14,001,691	14.68	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	\$87,541		
			TOTAL REVENUES	\$14,089,232		
			Wages & Benefits	\$1,562,244		
			Operating Expenses	\$13,032,966		
			TOTAL EXPENSES	\$14,595,210		
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	\$65,450	14.43	
			Grants	\$1,053,934		
			TOTAL REVENUES	\$1,119,384		
			Wages & Benefits	\$1,180,372		
			Operating Expenses	\$130,787		
			TOTAL EXPENSES	\$1,311,158		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$194,000	8.78	
			Grants	\$226,989		
			TOTAL REVENUES	\$420,989		
			Wages & Benefits	\$948,229		
			Operating Expenses	\$119,761		
			TOTAL EXPENSES	\$1,067,989		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$2,000,196	9.03	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	\$148,025		
			TOTAL REVENUES	\$2,148,221		
			Wages & Benefits	\$907,087		
			Operating Expenses	\$1,492,396		
			TOTAL EXPENSES	\$2,399,483		
			COUNTY LEVY	\$251,262		

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$965,300	17.39	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$596,451		
			TOTAL REVENUES	\$1,561,751		
			Wages & Benefits	\$1,827,359		
			Operating Expenses	\$858,155		
			TOTAL EXPENSES	\$2,685,513		
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	COUNTY LEVY	\$1,123,762	6.13	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
			User Fees/Other Revenues	\$23,000		
			Grants	\$216,127		
			TOTAL REVENUES	\$239,127		
			Wages & Benefits	\$646,051		
			Operating Expenses	\$140,179		
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	TOTAL EXPENSES	\$786,230	21.24	Child Protective Services: Number of cases screened in vs out of home care rate.
			COUNTY LEVY	\$547,103		
			User Fees/Other Revenues	\$147,250		
			Grants	\$1,628,012		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,775,262		
YOUTH JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	Wages & Benefits	\$2,174,648	6.00	Youth Justice: Number of admissions vs the out of home care placements.
			Operating Expenses	\$1,614,764		
			TOTAL EXPENSES	\$3,789,412		
			COUNTY LEVY	\$2,014,150		
			User Fees/Other Revenues	\$17,000		
			Grants	\$920,598		
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		Transfer from General Fund	\$0	-	
			TOTAL REVENUES	\$937,598		
			Wages & Benefits	\$642,080		
			Operating Expenses	\$605,397		
			TOTAL EXPENSES	\$1,247,477		
			COUNTY LEVY	\$309,879		
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/Other Revenues	\$0	0.75	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			TOTAL EXPENSES	\$510,849		
			COUNTY LEVY	\$510,849		
			User Fees / Misc.	\$0		
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$73,447		
			Operating Expenses	\$7,896		
			TOTAL EXPENSES	\$81,343		
			COUNTY LEVY	\$81,343		

Human Services

Adult Treatment Court - Treatment, Alternatives, and Diversion (TAD) Grant & Tax Levy	Connect participants with treatment and develop life skills to help prevent them returning in the criminal justice system. Completing the program and applying the knowledge can help rebuild a stable and healthy life.		User Fees / Misc.	\$4,000	2.42	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
			Grants	\$165,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$169,000		
			Wages & Benefits	\$238,906		
			Operating Expenses	\$114,615		
			TOTAL EXPENSES	\$353,521		
COUNTY LEVY	\$184,521					
Substance Use Diversion and Support Program (SUDS) - Pre-Booking Diversion Grant	To divert low and medium risk individuals with substance use/abuse disorders from being processed into the criminal justice system. Connection is made with treatment and other supportive services to break the cycles of addiction and incarceration.		User Fees / Misc.	\$0	1.17	JDS: number of enrolled participants in Pre-booking Diversion vs sober living placements
			Grants	\$125,000		
			TOTAL REVENUES	\$125,000		
			Wages & Benefits	\$103,507		
			Operating Expenses	\$47,500		
			TOTAL EXPENSES	\$151,007		
			COUNTY LEVY	\$26,007		
Education Navigation- Learning Center - SSM Health Partnership	To help justice-involved individuals obtain their GED or High School Equivalency Diploma (HSED) through tutoring. Education is a proven way to increase employment, stability, and reduce recidivism.		User Fees / Misc.	\$0	0.61	
			Grants	\$45,248		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$45,248		
			Wages & Benefits	\$50,496		
			Operating Expenses	\$5,122		
			TOTAL EXPENSES	\$55,618		
COUNTY LEVY	\$10,370					
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.	\$1,500	1.45	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
			Grants	\$92,778		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$94,278		
			Wages & Benefits	\$135,051		
			Operating Expenses	\$48,051		
			TOTAL EXPENSES	\$183,102		
COUNTY LEVY	\$88,824					
Totals			TOTAL REVENUES	\$24,895,139	126.89	
			TOTAL EXPENSES	\$33,869,362		
			COUNTY LEVY	\$8,974,223		
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.		Wages & Benefits	\$74,567		
			Operating Expenses	\$56,848		
			TOTAL EXPENSES	\$131,415		
			COUNTY LEVY	\$131,415		
Total with Other Department Expenses			TOTAL REVENUES	\$24,895,139	126.89	
			TOTAL EXPENSES	\$34,000,777		
			COUNTY LEVY	\$9,105,638		

Human Services

Output Measures - How much are we doing?				
Description	2022 Actual	2023 Estimate	2024 Budget	
Mental Health and Recovery Services - # of call intakes	107	110	110	
Mental Health and Recovery Service - # of admissions	94	100	100	
Mental Health and Recovery Services - # of open cases	31	35	35	
Integrated Services Program - # of open cases as of 12/31	314	320	320	
Crisis Intervention - number of crisis contacts	852	860	860	
MAT Grant Admissions	72	25	25	
Youth Justice Clients - # of referrals received	201	225	225	
CPS clients - total screened in and screened out	1111	1200	1200	
Adult Protective Services - # of referrals	261	275	275	
Children's Long Term Support & Birth-to-three Clients Admissions	259	270	280	
Community Support - # of open cases as of 12/31	116	120	120	
Average Economic Support Caseload	8718	8725	8725	
Community Outreach events for JDS Programs	18	15	15	
Highest Treatment Court Participant Enrollment	16	18	20	
Adult Treatment Court Graduates	5	8	10	
# of quarterly CJCC meetings that meet quorum	3	3	3	
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%	
Number of enrolled SUDS participants who completed program and are diverted from justice system.	11	15	15	
Number of people referred to SUDS	127	118	125	
Number of individuals enrolled in SUDS	58	60	60	
Number of individuals provided GED/HSED tutoring	19	8	0	
Number of GED/HSED certificates obtained	2	2	0	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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 = 328 Out of home care rate = 123	Cases screened in = 340. Out of home care rate = 140	Cases screened in = 340 Out of home care rate = 140
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.	261 Admissions Institutional placement rate = 3	275 Admissions. Institutional placements = 4	275 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 = 85 Out of home care placements = 5	# of admissions = 95 Out of home care placements = 5	# of admissions = 95 Out of home care placements = 5
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 = 10 Institutional placements = 4	CSP cases = 120 CBRF = 8 Institutional placements = 5	CSP cases = 120 CBRF = 8 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 = 182 Institutional placement rate = 2	Open Cases = 210 Institutional placement rate = 2	Open Cases = 225 Institutional placement rate = 2

Human Services

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. Due to the CSP waitlist, CCS is serving more consumers in supported living situations.	CCS enrolled children = 147 Institutional placement rate = 5 CCS enrolled adults = 167 Institutional/CBRF rate = 10	CCS enrolled children = 150 Institutional placement rate = 6 CCS enrolled adults = 170 Institutional/CBRF rate = 13	CCS enrolled children = 155 Institutional placement rate = 6 CCS enrolled adults = 175 Institutional/CBRF rate = 13
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 = 64 Residential placements = 17	Cases = 60 Residential placements = 20	Discontinue this outcome indicator
Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.	The goal is to assess and refer the consumer to the most appropriate service so that they don't need repeated courses of care. Utilize the MA residential benefit for consumers with MA who require this level of treatment.	Not measured	Not measured	Number of referrals vs number of ASAMS
Crisis: number of Crisis contacts vs number of cases diverted from hospitalization.	Evaluating a consumer for the least restrictive level of care results in more consumers being appropriately served in their homes/communities or in crisis respite care versus hospital settings.	Face to Face Contacts = 545 Cases diverted from hospitalization = 680	Number of Contacts = TBD Cases diverted from hospitalization = 700	Number of Contacts = TBD Cases diverted from hospitalization = 725
JDS: number of enrolled participants in ATC/DSA vs number of residential placements	The more participants enrolled in the ATC/DSA program the likelihood of increased residential placements.	Not measured	ATC/DSA enrolled participants = 20 vs number of residential placements = 5	ATC/DSA enrolled participants = 20 vs number of residential placements = 5
JDS: number of enrolled participants in Pre-booking Diversion vs sober living placements	The more participants enrolled in the Pre-booking diversion program the likelihood of increased residential placements.	Not measured	Working on Sober Living Availability	TBD

Human Services

Oversight Committee: Human Services Board						
<div>Human Services Director 1.00 FTE</div>						
Business & Administrative Services Unit	Economic Support Unit	Community Support Unit	Child Protective Services Unit	Mental Health & Recovery Services Unit	Children & Families Unit	
Human Services Manager-Administration 1.00 FTE	Economic Support Manager 1.00 FTE	Human Service Manager-CSP 1.00 FTE	Human Services Manager - CPS 2.00 FTE	Human Services Manager-MHRS 1.00 FTE	Human Services Manager-Children 1.00 FTE	
Program Services Coordinator 1.00 FTE	Senior Accountant 1.00 FTE	Lead Economic Support Specialist 2.00 FTE	Psychotherapist 3.0 FTE	Social Worker Coordinator 1.00 FTE	Psychotherapist 8.00 FTE	Social Worker 7.00 FTE
System Analyst 1.00 FTE	Lead Billing Specialist 1.00 FTE	Economic Support Specialist 10.00 FTE	Psychoterapist Coordinator 2.00 FTE	Social Worker CPS 12.00 FTE	Social Worker 3.00 FTE	B3-Coordinator 1.00 FTE
Medical Records Coordinator 1.00 FTE	Accounting Technician-HS 1.00 FTE	Economic Support Resource Specialist 1.00 FTE	Psychiatric Nurse 2.77 FTE	Family Support Specialist 3.00 FTE	Clinical Social Worker 1.00 FTE	Authorization & Procurement Specialist 2.00 FTE
Data Systems Specialist 2.00 FTE	Program Support Specialist 2.00 FTE		Community Rehabilitation Specialist 4.00 FTE		Psychiatric Nurse 1.00 FTE	Social Work Coordinator 2.00 FTE
Program Specialist- Reception 2.00 FTE	Autorization & Procurement Specialist 1.00 FTE		Program Specialist - CSP 1.00 FTE		Community Recovery Specialist (Project) 1.00 FTE	Occupational Therapist 1.00 FTE
Medical Records Technician 1.00 FTE	Billing Specialist 2.00 FTE		Social Worker 1.52 FTE		Peer Support Specialist 1.00 FTE	Physical Therapist 1.0 FTE
	Integrated Services Program Unit	Justice Diversion and Support (JDS)	Adult Protective Services (APS)	Juvenile Justice Unit	Crisis Stabilization Case Manager 1.00 FTE	Speech and Language Therapist 2.00 FTE
	Human Services Manager-CSP/ISP 1.00 FTE	Human Services Manager-Justice 1.00 FTE	Human Services Manager - APS 1.00 FTE	Human Service Manager-Youth Justice 1.00 FTE	Crisis Intervention Worker 1.00 FTE	
	Integrated Services Program Coordinator 3.00 FTE	Diversion Program Coordinator 2.00 FTE	Social Worker 4.00 FTE	Social Worker 4.00 FTE	Program Specialist- Mental Health 1.00 FTE	
	Psychotherapist 2.00 FTE	Case Manager 1.00 FTE		Program Specialist-Child Welfare 1.00 FTE		
	Community Rehabilitation Specialist 2.00 FTE	Education Navigator-PT .60 FTE		Program Support Specialist 1.00 FTE		
		Diversion Supervision Coordinator 1.00 FTE				

	2019	2020	2021	2022	2023	2024
FTE Change	6.00	4.00	0.00	3.00	5.77	3.83
FTE Balance	110.29	114.29	114.29	117.29	123.06	126.89

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,700,648	7,778,105	7,730,457	8,065,028	8,065,026	8,974,223	909,195	11.27%	Vehicle		
Grants & Aids	16,950,115	18,964,652	21,968,775	21,718,014	23,265,364	24,189,139	2,471,125	11.38%			
Fees, Fines & Forfeitures	58,014	74,783	79,158	75,000	75,500	75,500	500	0.67%	2024 Total	0	0
User Fees	296,438	431,195	464,425	403,900	450,400	478,400	74,500	18.45%			
Donations	15,148	10,334	5,000	0	2,044	0	0	0.00%			
Interest	34,160	2,551	5,440	5,000	194,275	150,000	145,000	2900.00%	2025	0	0
Miscellaneous	13,747	45,163	86,168	2,100	2,415	2,100	0	0.00%	2026	0	0
Transfer from Other Funds	56,000	0	0	0	0	0	0	0.00%	2027	0	0
Use of Fund Balance	115,559	780,584	0	289,004	898,927	0	(289,004)	-100.00%	2028	0	0
Total Revenues	25,239,829	28,087,367	30,339,423	30,558,046	32,953,951	33,869,362	3,311,316	10.84%			
<u>Expenses</u>											
Labor	7,017,521	7,448,875	7,652,518	8,912,921	8,384,789	9,750,154	837,233	9.39%			
Labor Benefits	2,465,090	2,627,118	2,634,261	3,090,988	2,809,478	3,222,900	131,912	4.27%			
Supplies & Services	14,775,142	16,955,995	19,208,032	18,499,137	20,893,990	20,746,308	2,247,171	12.15%			
Capital Outlay	0	0	92,888	50,000	51,910	0	(50,000)	-100.00%			
Transfer to General Fund	982,076	1,055,379	125,808	5,000	813,784	150,000	145,000	2900.00%			
Addition to Fund Balance	0	0	625,916	0	0	0	0	0.00%			
Total Expenses	25,239,829	28,087,367	30,339,423	30,558,046	32,953,951	33,869,362	3,311,316	10.84%			
Beginning of Year Fund Balance	2,916,456	2,800,896	2,020,311		2,646,226	1,747,299					
End of Year Fund Balance	2,800,896	2,020,311	2,646,226		1,747,299	1,747,299					

Justice, Diversion & Support Combined into Human Services in 2023

2024 Highlights & Issues on the Horizon

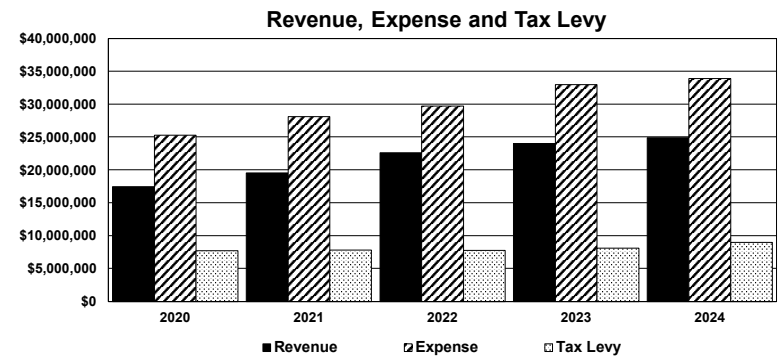
Increased Adult Family Homes due to increased need for out of home placements.
Increased aging population with complex needs.
Increased Inpatient due to increased need for hospitalizations.

The opioid settlement dollars present an opportunity to reach more citizens with substance use needs. However, work is needed across county departments to ensure programs aren't overlapping in a way that doesn't best use county resources.

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 Children's Long Term Support waitlist, growth of the Comprehensive Community Support programs and more people 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.



Fund: HUMAN SERVICES									\$ Change
Department: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
21051 HUMAN SERVICES REVENUE									
411100 GENERAL PROPERTY TAXES	-7,700,648	-7,778,105	-7,730,457	-4,032,514	-8,065,028	-8,065,028	-8,065,028	-8,974,223	909,195
424275 TREATMENT ALTERNATIVES & DIVER	0	0	0	-24,488	-150,000	-242,778	-242,778	-242,778	0
424276 PRE-BOOKING DIVERSION	0	0	0	0	-125,000	-125,000	-125,000	-125,000	0
424296 ROUTES TO RECOVERY COVID	-7,177	0	0	0	0	0	0	0	0
424496 SSM HEALTH GRANT	0	0	0	-46,211	-71,000	-71,000	-55,000	-45,248	-25,752
424500 MEDICARE	-32,028	-63,096	-72,572	-24,731	-65,000	-65,000	-70,000	-70,000	5,000
424510 MEDICAL ASSISTANCE / MEDICAID	-9,408,189	-11,215,118	-13,054,206	-363,447	-13,192,637	-13,192,637	-14,033,000	-14,983,692	1,791,055
424592 DEPT HEALTH & FAMILY SERVICES	-4,972,329	-5,231,877	-5,749,254	-1,184,004	-6,359,920	-6,359,920	-7,065,747	-7,024,468	664,548
424593 INCOME MAINTENANCE	-924,261	-947,800	-983,441	-49,730	-957,926	-957,926	-1,029,270	-1,054,384	96,458
424597 OTHER CONTRACTS	-846,370	-797,491	-740,663	-217,051	-703,753	-703,753	-644,569	-643,569	-60,184
441400 DRIVER IMPROVEMENT SURCHARGE	-58,014	-74,783	-79,158	-30,358	-75,000	-75,000	-75,500	-75,500	500
451212 TREATMENT COURT USER FEES	0	0	0	-1,500	-4,000	-4,000	0	0	-4,000
451214 DIVERSION SUPERVISION AGREE FE	0	0	0	0	-1,500	-1,500	-1,500	-1,500	0
455660 CLIENT LIABILITY COLLECTED	-81,276	-156,942	-144,569	-59,603	-134,900	-134,900	-150,900	-165,900	31,000
465103 CLIENT SHARE ROOM & BOARD	-4,147	-7,921	-6,791	-5,468	-9,500	-9,500	-7,000	-6,500	-3,000
465170 ALTERNATE CARE COLLECTIONS	-108,102	-105,725	-129,845	-52,516	-100,000	-100,000	-130,000	-130,000	30,000
473601 MEDICAL RECORDS FEES	-2,500	-2,530	-2,314	-520	-2,500	-2,500	-2,500	-2,500	0
481100 INTEREST ON INVESTMENTS	-34,160	-2,551	-5,440	-115,977	-5,000	-5,000	-194,275	-150,000	145,000
484120 ADDL REVS FROM STATE PRIOR YR	-759,761	-709,271	-1,368,638	-135,700	0	0	0	0	0
484130 REFUNDS OF PRIOR YEARS EXPENSE	0	-31,725	-58,923	-893	0	0	-315	0	0
484160 MISCELLANEOUS REVENUES	-13,747	-13,438	-5,541	-3,549	-2,100	-2,100	-2,100	-2,100	0
484162 CRIMINAL BACKGROUND CHECK FEE	-959	-976	-740	-388	-1,000	-1,000	-1,000	-1,000	0
485080 DONATIONS	-15,148	-10,334	-5,000	-50	0	0	-2,044	0	0
486200 INSURANCE RECOVERY-VEHICLES	0	0	-21,703	0	0	0	0	0	0
487100 THIRD PARTY COLLECTIONS	-99,454	-157,100	-180,164	-56,041	-150,500	-150,500	-157,500	-171,000	20,500
492100 TRANSFER FROM GENERAL FUND	-56,000	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	-289,004	0	0	-289,004
TOTAL HUMAN SERVICES REVENUE	-25,124,270	-27,306,782	-30,339,422	-6,404,740	-30,176,264	-30,558,046	-32,055,026	-33,869,362	3,311,316
21051110 HS ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	186,017	235,824	207,412	102,380	214,006	214,006	214,504	238,573	24,567
511900 LONGEVITY-FULL TIME	797	830	537	0	577	577	577	617	40
514100 FICA & MEDICARE TAX	14,226	17,906	15,348	7,490	17,035	17,035	17,073	18,918	1,883
514200 RETIREMENT-COUNTY SHARE	12,559	13,842	13,529	6,962	14,591	14,591	14,625	16,504	1,913
514400 HEALTH INSURANCE COUNTY SHARE	17,920	26,487	39,619	19,481	19,522	19,522	39,044	41,495	21,973
514500 LIFE INSURANCE COUNTY SHARE	116	99	25	13	25	25	27	27	2
514600 WORKERS COMPENSATION	1,582	2,527	1,871	751	1,662	1,662	1,668	1,728	66
515800 PER DIEM COMMITTEE	3,625	4,425	8,175	3,525	8,100	8,100	8,100	8,100	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	2,500	2,500	2,500	2,500	0
522500 TELEPHONE	498	578	868	420	1,156	1,156	1,000	1,000	-156

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				Amended To
									2024
21051110 HS ADMINISTRATION									
524000 MISCELLANEOUS EXPENSES	0	0	0	0	1,300	1,300	0	0	-1,300
532200 SUBSCRIPTIONS	226	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	960	215	1,775	975	2,000	2,000	2,000	2,500	500
533200 MILEAGE	797	687	1,272	911	5,500	5,500	2,800	5,000	-500
533500 MEALS AND LODGING	-265	301	3,227	685	4,120	4,120	2,120	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	6,963	8,559	19,560	9,114	10,000	10,000	15,000	10,000	0
538130 HOUSING ASSISTANCE	87,099	110,517	6,248	6,178	97,714	97,714	20,000	97,714	0
538480 PROGRAM ADMINISTRATION	116,606	1,372	2,778	0	5,000	5,000	2,500	5,000	0
538510 TERMINATIONS OF PARENTAL RIGHT	147,876	109,322	102,948	64,407	106,916	106,916	116,916	105,000	-1,916
538520 CRIMINAL BACKGROUND CHECKS	1,453	1,598	1,071	570	1,500	1,500	1,500	1,500	0
539810 VEHICLE LEASE	0	0	0	0	0	0	0	14,674	14,674
551200 INSURANCE-VEHICLE LIABILITY	2,484	2,949	2,843	6,935	3,000	3,000	3,000	3,918	918
551900 INSURANCE-GENERAL LIABILITY	79,392	83,670	69,041	72,908	83,670	83,670	83,670	83,670	0
552100 OFFICIALS BONDS	0	70	70	0	70	70	70	70	0
552200 EMPLOYEE BONDS	77	50	100	83	100	100	100	100	0
552400 INSURANCE-VOLUNTEERS	55	32	18	16	100	100	100	100	0
559400 INDIRECT COSTS	71,925	92,363	71,715	59,718	119,435	119,435	119,435	104,783	-14,652
TOTAL HS ADMINISTRATION	752,989	714,222	570,053	363,521	719,599	719,599	668,329	767,611	48,012
21051431 HS FISCAL/DATA									
511100 SALARIES PERMANENT REGULAR	737,150	750,216	759,445	355,857	811,954	811,954	710,827	909,679	97,725
511200 SALARIES-PERMANENT-OVERTIME	204	0	184	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	3,512	3,389	3,690	408	3,730	3,730	3,513	3,113	-617
514100 FICA & MEDICARE TAX	53,326	54,548	55,256	25,829	62,400	62,400	54,647	69,829	7,429
514200 RETIREMENT-COUNTY SHARE	50,008	50,590	49,194	22,814	55,466	55,466	48,575	62,983	7,517
514400 HEALTH INSURANCE COUNTY SHARE	226,809	226,560	205,586	86,461	213,528	213,528	192,317	226,937	13,409
514500 LIFE INSURANCE COUNTY SHARE	231	256	248	120	241	241	248	211	-30
514600 WORKERS COMPENSATION	536	631	533	214	489	489	429	548	59
514800 UNEMPLOYMENT	739	0	-1,109	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	3,944	24,140	9,870	10,000	60,000	20,000	10,000	-50,000
522500 TELEPHONE	13,165	13,578	9,942	5,302	14,000	14,000	12,725	14,000	0
523900 INTERPRETER FEES	0	0	9	7	0	0	10	50	50
524000 MISCELLANEOUS EXPENSES	9,562	2,147	2,908	148	3,000	3,000	3,000	3,000	0
531100 POSTAGE AND BOX RENT	15,194	14,283	14,278	6,204	16,000	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	18,802	18,211	14,060	7,917	19,000	19,000	19,000	19,000	0
531400 SMALL EQUIPMENT	4,734	3,872	4,199	4,059	5,000	42,500	8,000	5,000	-37,500
531800 MIS DEPARTMENT CHARGEBACKS	436,372	358,220	362,276	249,949	419,853	481,553	419,853	467,942	-13,611
532200 SUBSCRIPTIONS	384	381	381	0	546	546	546	546	0
532400 MEMBERSHIP DUES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	750	413	50	225	2,000	2,000	1,000	2,000	0

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
21051431 HS FISCAL/DATA									
533200 MILEAGE	3,918	281	156	128	3,000	3,000	200	3,000	0
533400 COURIER SERVICE	7,061	8,450	9,208	3,819	9,000	9,000	9,000	9,000	0
533500 MEALS AND LODGING	-65	197	227	204	2,200	2,200	100	2,200	0
537500 PROGRAM INCENTIVES	0	0	0	53	0	0	0	0	0
538140 CLIENT SHELTER AND CLOTHING	13,182	7,879	7,153	1,470	0	0	1,944	0	0
581900 CAPITAL OUTLAY	0	0	92,888	45,184	0	50,000	51,910	0	-50,000
TOTAL HS FISCAL/DATA	1,598,574	1,521,047	1,617,901	829,244	1,654,407	1,853,607	1,576,844	1,828,038	-25,569
21051432 CHILDREN SERVICES UNIT									
511100 SALARIES PERMANENT REGULAR	509,216	540,976	513,640	238,672	502,273	502,273	499,944	560,023	57,750
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	200	200	200	200	0
511900 LONGEVITY-FULL TIME	2,546	2,666	2,314	0	2,346	2,346	2,330	2,530	184
514100 FICA & MEDICARE TAX	37,916	40,376	38,254	17,622	38,619	38,619	38,439	43,051	4,432
514200 RETIREMENT-COUNTY SHARE	34,432	36,669	31,759	16,230	34,328	34,328	34,168	38,830	4,502
514400 HEALTH INSURANCE COUNTY SHARE	65,986	63,231	59,783	32,997	58,565	58,565	66,132	70,284	11,719
514500 LIFE INSURANCE COUNTY SHARE	173	226	171	93	185	185	195	195	10
514600 WORKERS COMPENSATION	6,301	7,476	6,536	2,413	6,310	6,310	6,281	6,584	274
522500 TELEPHONE	3,715	3,792	3,284	1,142	3,300	3,300	3,300	3,300	0
523900 INTERPRETER FEES	248	0	0	21	0	0	100	100	100
524000 MISCELLANEOUS EXPENSES	169	0	1,291	0	1,000	1,000	1,000	1,000	0
529900 PSYCHOLOGICAL SERVICES	0	0	0	3,105	0	0	10,000	10,000	10,000
532800 TRAINING AND INSERVICE	885	755	1,454	100	1,200	1,200	1,200	1,200	0
533200 MILEAGE	3,169	1,266	1,589	837	4,500	4,500	2,000	2,000	-2,500
533500 MEALS AND LODGING	152	0	395	60	500	500	500	500	0
537120 RESPITE CARE	0	0	1,056	4,151	0	0	5,000	2,000	2,000
538160 CLIENT PURCHASED MEALS	11	7	0	0	50	50	50	50	0
538210 SPECIALIZED TRANSPORTATION	1,968	600	1,366	260	3,500	3,500	2,000	2,000	-1,500
538270 FOSTER HOME	0	0	16,797	12,636	20,000	20,000	20,000	20,000	0
538280 GROUP HOME	0	0	13,278	0	55,722	55,722	20,000	55,722	0
538310 SHELTER CARE	17,052	15,741	12,710	875	15,000	15,000	12,000	15,000	0
538340 COUNSELING AND THERAPEUTIC	59,188	35,746	56,926	27,135	75,398	75,398	65,124	75,398	0
538370 JUVENILE PROBATION/SUPERVISION	174	0	0	0	5,000	5,000	500	1,000	-4,000
538390 INTEGRATED SERVICES	35,555	34,897	27,910	22,233	50,000	50,000	50,000	50,000	0
538450 CHILD CARING INSTITUTIONS	93,507	148,420	327,558	139,239	200,000	200,000	200,000	200,000	0
538460 JUVENILE CORRECTIONAL INSTITUT	40,150	217,483	0	0	106,609	106,609	0	106,609	0
TOTAL CHILDREN SERVICES UNIT	912,516	1,150,327	1,118,071	519,820	1,184,605	1,184,605	1,040,463	1,267,576	82,971
21051434 ECONOMIC SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	704,016	729,286	756,468	374,423	765,047	765,047	734,488	844,535	79,488
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	2,379	0	0	23,961	0	0

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				2024
21051434 ECONOMIC SUPPORT UNIT									
511900 LONGEVITY-FULL TIME	2,706	3,025	2,760	380	2,759	2,759	1,879	2,099	-660
514100 FICA & MEDICARE TAX	50,897	52,556	54,818	27,409	58,737	58,737	58,165	64,767	6,030
514200 RETIREMENT-COUNTY SHARE	47,704	49,395	48,030	24,194	52,211	52,211	51,702	58,418	6,207
514400 HEALTH INSURANCE COUNTY SHARE	155,416	169,870	141,435	64,662	165,708	165,708	144,698	160,030	-5,678
514500 LIFE INSURANCE COUNTY SHARE	219	270	296	128	303	303	239	232	-71
514600 WORKERS COMPENSATION	512	614	530	227	461	461	456	508	47
522500 TELEPHONE	4,164	6,060	6,035	1,576	6,060	6,060	6,060	6,060	0
524000 MISCELLANEOUS EXPENSES	138	25	30	0	1,000	1,000	1,000	1,000	0
531400 SMALL EQUIPMENT	0	0	14,813	0	0	7,000	14,000	0	-7,000
531800 MIS DEPARTMENT CHARGEBACKS	0	0	3,744	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	350	70	358	358	500	500	500	1,500	1,000
533200 MILEAGE	161	0	38	48	1,500	1,500	500	1,500	0
533500 MEALS AND LODGING	157	0	0	0	600	600	600	600	0
538420 INCOME MAINTENANCE	14,267	14,168	12,821	8,665	14,724	14,724	14,995	14,840	116
538440 LOW INC HOUSING/ENERGY ASSISTA	141,320	64,264	0	0	0	0	0	0	0
TOTAL ECONOMIC SUPPORT UNIT	1,122,028	1,089,604	1,042,176	504,448	1,069,610	1,076,610	1,053,243	1,156,089	79,479
21051437 COMMUNITY SUPPORT PROGRAM									
511100 SALARIES PERMANENT REGULAR	894,003	925,531	958,841	460,889	1,077,186	1,077,186	1,004,528	1,211,415	134,229
511200 SALARIES-PERMANENT-OVERTIME	1,566	991	474	75	1,000	1,000	1,000	1,000	0
511900 LONGEVITY-FULL TIME	3,175	2,883	2,747	0	2,209	2,209	2,291	2,571	362
512100 WAGES-PART TIME	96,860	102,936	62,559	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	141	169	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	71,622	73,859	73,348	32,850	82,650	82,650	77,098	92,946	10,296
514200 RETIREMENT-COUNTY SHARE	66,155	69,385	65,633	31,346	73,467	73,467	68,532	83,834	10,367
514400 HEALTH INSURANCE COUNTY SHARE	233,897	244,449	245,061	100,685	280,871	280,871	207,463	244,307	-36,564
514500 LIFE INSURANCE COUNTY SHARE	137	174	178	90	190	190	222	240	50
514600 WORKERS COMPENSATION	14,122	16,238	14,919	5,521	12,999	12,999	12,092	13,671	672
520900 CONTRACTED SERVICES	66,648	75,111	76,650	41,241	89,600	89,600	83,000	100,800	11,200
522500 TELEPHONE	6,887	7,500	7,227	2,446	7,500	7,500	7,200	7,500	0
524000 MISCELLANEOUS EXPENSES	1,042	790	550	48	1,000	1,000	2,000	1,000	0
528300 CBRF	193,855	261,947	273,559	95,370	200,000	200,000	230,000	200,000	0
528400 INSTITUTIONS	9,232	2,744	0	24,347	0	0	45,000	0	0
529900 PSYCHOLOGICAL SERVICES	425	12,538	14,553	3,739	13,000	13,000	15,000	15,000	2,000
531200 OFFICE SUPPLIES AND EXPENSE	1,059	754	25	77	1,500	1,500	500	1,500	0
532800 TRAINING AND INSERVICE	838	1,275	1,393	344	4,000	4,000	2,000	4,000	0
533200 MILEAGE	56,321	63,416	49,619	15,111	50,100	50,100	45,100	45,100	-5,000
533500 MEALS AND LODGING	12	9	27	42	400	400	250	400	0
537120 RESPITE CARE	600	0	0	0	1,000	1,000	500	1,000	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	2,400	2,400	2,400	300	3,000	3,000	3,000	3,000	0

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				2024
21051437 COMMUNITY SUPPORT PROGRAM									
538130 HOUSING ASSISTANCE	200	0	113,729	49,706	128,500	128,500	121,250	138,500	10,000
538160 CLIENT PURCHASED MEALS	1,301	2,324	1,679	360	3,000	3,000	4,000	3,000	0
538170 ALTERNATIVE ACTIVITIES	0	0	0	0	0	0	2,250	10,000	10,000
538180 SHELTERED WORK	2,392	7,551	7,326	2,859	8,000	8,000	8,000	8,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	4,668	1,897	2,785	1,932	4,000	4,000	4,500	4,500	500
538210 SPECIALIZED TRANSPORTATION	3,400	7,247	3,463	2,543	3,500	3,500	6,500	5,500	2,000
538260 ADULT FAMILY HOME	187,812	157,363	326,076	141,598	160,000	160,000	285,000	160,000	0
538320 RESIDENTIAL CARE APARTMENT	0	0	13,540	10,476	31,437	31,437	25,500	26,000	-5,437
538340 COUNSELING AND THERAPEUTIC	7,300	0	2,000	0	2,000	2,000	1,000	2,000	0
TOTAL COMMUNITY SUPPORT PROGRAM	1,928,071	2,041,480	2,320,360	1,023,993	2,242,109	2,242,109	2,264,776	2,386,784	144,675
21051438 CHILD PROTECTIVE SERVICES									
511100 SALARIES PERMANENT REGULAR	1,133,379	1,181,431	1,230,548	597,482	1,308,346	1,308,346	1,252,480	1,432,424	124,078
511200 SALARIES-PERMANENT-OVERTIME	624	288	62	113	500	500	500	500	0
511900 LONGEVITY-FULL TIME	1,580	1,651	1,883	0	2,100	2,100	2,015	2,435	335
512100 WAGES-PART TIME	0	11,452	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	82,653	87,262	89,705	43,524	100,287	100,287	96,007	109,805	9,518
514200 RETIREMENT-COUNTY SHARE	74,751	78,845	79,956	39,363	89,144	89,144	85,340	99,040	9,896
514400 HEALTH INSURANCE COUNTY SHARE	186,299	203,862	209,991	98,061	201,573	201,573	199,682	214,231	12,658
514500 LIFE INSURANCE COUNTY SHARE	307	335	328	174	312	312	449	449	137
514600 WORKERS COMPENSATION	15,570	18,062	17,198	6,768	16,387	16,387	15,687	16,794	407
514800 UNEMPLOYMENT	370	0	0	0	0	0	0	0	0
522500 TELEPHONE	8,433	9,353	8,790	3,484	9,500	9,500	9,000	9,000	-500
523900 INTERPRETER FEES	2,376	865	1,002	354	5,000	5,000	1,500	5,000	0
524000 MISCELLANEOUS EXPENSES	82,116	78,927	115,429	2,790	85,827	85,827	5,166	5,000	-80,827
532800 TRAINING AND INSERVICE	5,432	5,316	5,684	275	5,852	5,852	5,852	5,852	0
533200 MILEAGE	29,353	35,357	37,908	17,497	35,250	35,250	42,000	40,000	4,750
533500 MEALS AND LODGING	792	351	906	515	2,800	2,800	2,500	3,000	200
537120 RESPITE CARE	11,467	12,494	22,380	10,711	12,500	12,500	30,827	33,500	21,000
538010 ADAPTIVE AIDS	0	0	0	13,178	0	0	20,000	20,000	20,000
538020 PURCHASED CASE MANAGEMENT	10,000	0	0	0	0	0	0	0	0
538050 DAILY LIVING SKILLS	0	0	0	919	0	0	2,000	2,000	2,000
538080 CHILD DAYCARE	0	5,409	4,891	2,593	10,000	10,000	7,500	13,000	3,000
538130 HOUSING ASSISTANCE	0	1,680	8,629	19,262	3,000	3,000	37,500	32,827	29,827
538140 CLIENT SHELTER AND CLOTHING	0	0	0	2,229	0	0	3,000	3,000	3,000
538160 CLIENT PURCHASED MEALS	196	197	273	127	1,000	1,000	1,000	1,000	0
538210 SPECIALIZED TRANSPORTATION	10,083	5,298	16,330	13,250	20,000	20,000	32,000	27,000	7,000
538220 SUPERVISED VISITATION	0	856	0	1,549	2,000	2,000	2,500	5,000	3,000
538270 FOSTER HOME	416,467	490,502	470,858	280,258	360,000	360,000	587,446	360,000	0
538280 GROUP HOME	0	4,950	0	0	0	0	0	0	0

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2023
					Budget				2024
21051438 CHILD PROTECTIVE SERVICES									
538290 KINSHIP	123,424	121,799	174,045	86,798	140,793	140,793	203,000	153,000	12,207
538340 COUNSELING AND THERAPEUTIC	25,556	15,159	20,846	8,432	12,500	12,500	15,500	15,500	3,000
538390 INTEGRATED SERVICES	0	0	0	4,400	0	0	10,000	10,000	10,000
538450 CHILD CARING INSTITUTIONS	369,460	374,231	731,334	330,823	500,000	500,000	776,000	500,000	0
538480 PROGRAM ADMINISTRATION	2,435	3,231	94	0	2,000	2,000	2,000	2,000	0
538490 FOSTER HOME LICENSE/RECRUITING	80,237	74,702	96,226	48,623	80,000	80,000	116,695	97,300	17,300
538520 CRIMINAL BACKGROUND CHECKS	54	178	34	62	100	100	100	100	0
TOTAL CHILD PROTECTIVE SERVICES	2,673,413	2,824,043	3,345,331	1,633,614	3,006,771	3,006,771	3,565,246	3,218,757	211,986
21051439 CHILDREN & FAMILY SUPPORT UNIT									
511100 SALARIES PERMANENT REGULAR	632,860	722,973	774,074	538,266	1,215,763	1,215,763	1,172,543	1,399,386	183,623
511900 LONGEVITY-FULL TIME	1,738	2,317	2,157	0	2,317	2,317	2,317	2,477	160
514100 FICA & MEDICARE TAX	46,164	52,893	56,549	39,048	93,258	93,258	89,951	107,317	14,059
514200 RETIREMENT-COUNTY SHARE	42,544	48,920	50,054	35,916	82,829	82,829	79,890	96,729	13,900
514400 HEALTH INSURANCE COUNTY SHARE	125,202	142,771	150,640	94,613	252,572	252,572	193,401	217,609	-34,963
514500 LIFE INSURANCE COUNTY SHARE	193	241	275	168	275	275	394	406	131
514600 WORKERS COMPENSATION	8,488	10,630	10,627	6,187	14,102	14,102	13,561	15,228	1,126
515800 PER DIEM COMMITTEE	200	975	525	75	975	975	600	975	0
522500 TELEPHONE	5,481	5,573	5,785	2,602	6,200	6,200	6,250	6,300	100
523900 INTERPRETER FEES	1,765	2,636	2,875	1,211	2,800	2,800	2,800	3,000	200
524000 MISCELLANEOUS EXPENSES	1,685	5,090	1,511	137	1,650	1,650	1,650	1,650	0
529900 PSYCHOLOGICAL SERVICES	0	0	0	2,425	0	0	5,000	5,000	5,000
532800 TRAINING AND INSERVICE	1,366	53,688	3,090	424	2,550	2,550	2,550	4,300	1,750
533200 MILEAGE	9,215	16,748	21,522	16,685	25,100	25,100	38,000	38,000	12,900
533500 MEALS AND LODGING	34	0	891	0	900	900	900	1,200	300
537120 RESPITE CARE	0	0	243	0	0	0	0	0	0
538010 ADAPTIVE AIDS	28,771	26,671	2,811	351	20,500	20,500	11,250	20,500	0
538030 COMMUNICATION AIDS	0	585	250	180	0	0	200	500	500
538040 CLIENT EDUCATION AND TRAINING	300	1,205	150	0	1,000	1,000	500	1,000	0
538080 CHILD DAYCARE	240	0	0	0	0	0	0	0	0
538120 HOME MODIFICATIONS	12,713	840	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	475	0	0	0	0	0	0	0	0
538140 CLIENT SHELTER AND CLOTHING	0	0	0	131	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	3,172	1,132	0	0	1,200	1,200	600	1,200	0
538170 ALTERNATIVE ACTIVITIES	3,348	1,490	2,975	923	2,000	2,000	2,500	3,000	1,000
538190 SPECIALIZED MEDICAL SUPPLIES	831	3,221	49,922	31,518	30,000	30,000	69,000	60,000	30,000
538240 VEHICLE ADAPTIVE AIDS	0	0	0	0	0	0	500	500	500
538270 FOSTER HOME	46,320	42,109	6,595	18,459	20,000	20,000	84,000	50,000	30,000
538340 COUNSELING AND THERAPEUTIC	255,904	322,873	359,276	1,391	0	0	10,000	10,000	10,000
538480 PROGRAM ADMINISTRATION	603,681	1,009,642	1,244,836	0	1,009,428	1,009,428	1,245,428	1,255,428	246,000

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			To
					Budget				2024
TOTAL CHILDREN & FAMILY SUPPORT UNIT	1,832,691	2,475,224	2,747,633	790,710	2,785,419	2,785,419	3,033,785	3,301,705	516,286
21051440 OUTPATIENT UNIT SERVICE									
511100 SALARIES PERMANENT REGULAR	1,479,157	1,612,177	1,709,365	838,074	1,949,297	1,949,297	1,778,803	2,026,724	77,427
511200 SALARIES-PERMANENT-OVERTIME	0	0	7	7	500	500	500	500	0
511900 LONGEVITY-FULL TIME	2,955	2,879	2,544	200	2,613	2,613	2,212	2,632	19
512100 WAGES-PART TIME	8,874	8,172	29,792	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	108,702	117,999	126,287	60,531	149,359	149,359	136,286	155,284	5,925
514200 RETIREMENT-COUNTY SHARE	99,606	106,839	111,152	55,982	132,764	132,764	121,143	140,060	7,296
514400 HEALTH INSURANCE COUNTY SHARE	271,588	283,556	296,170	145,783	309,926	309,926	293,167	313,305	3,379
514500 LIFE INSURANCE COUNTY SHARE	380	441	430	183	405	405	353	309	-96
514600 WORKERS COMPENSATION	20,218	25,007	24,460	9,665	23,828	23,828	21,692	23,154	-674
515800 PER DIEM COMMITTEE	675	1,800	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	558,114	482,208	351,550	257,514	448,261	448,261	375,000	430,000	-18,261
522500 TELEPHONE	10,503	11,503	12,372	3,649	11,700	11,700	11,000	12,400	700
523900 INTERPRETER FEES	3,268	1,685	3,427	1,082	2,500	2,500	2,500	2,500	0
524000 MISCELLANEOUS EXPENSES	5,431	2,281	194	1,994	3,100	3,100	6,000	4,000	900
527500 INPATIENT	30,977	25,094	110,911	74,973	30,000	30,000	140,000	100,000	70,000
527700 AODA-DETOX	60,154	41,600	95,839	24,552	45,000	45,000	70,000	40,000	-5,000
528300 CBRF	437,201	258,558	198,199	77,200	227,500	227,500	204,080	210,000	-17,500
528400 INSTITUTIONS	915,500	1,426,490	693,570	225,759	700,000	700,000	700,000	700,000	0
529900 PSYCHOLOGICAL SERVICES	108,059	100,408	95,660	31,382	110,000	110,000	80,000	80,000	-30,000
531200 OFFICE SUPPLIES AND EXPENSE	300	1,874	254	0	2,000	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	0	0	317	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	7,332	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	19,270	25,037	10,913	1,409	9,500	9,500	9,500	10,000	500
533200 MILEAGE	12,834	12,311	15,931	4,002	17,500	17,500	11,250	15,500	-2,000
533500 MEALS AND LODGING	829	145	421	331	2,750	2,750	2,750	2,750	0
537120 RESPITE CARE	9,131	16,014	13,440	6,665	10,500	10,500	16,175	17,505	7,005
538020 PURCHASED CASE MANAGEMENT	0	0	0	0	0	0	50,000	40,000	40,000
538070 ADULT DAYCARE	0	0	472	0	1,000	1,000	1,000	1,000	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	5,085	5,631	7,881	1,225	9,750	9,750	10,250	9,150	-600
538130 HOUSING ASSISTANCE	16,118	11,875	36,941	33,049	22,856	22,856	57,784	44,284	21,428
538150 PERSONAL EMERG RESPONSE SYSTEM	0	65	60	0	600	600	350	350	-250
538160 CLIENT PURCHASED MEALS	377	171	31	0	1,418	1,418	1,000	100	-1,318
538190 SPECIALIZED MEDICAL SUPPLIES	7,673	1,801	19,518	4,325	9,000	9,000	85,397	19,397	10,397
538210 SPECIALIZED TRANSPORTATION	22,500	14,249	14,401	6,681	16,850	16,850	18,750	17,750	900
538230 SUPPORTIVE HOME CARE	17,765	12,038	11,732	3,896	22,000	22,000	22,500	20,000	-2,000
538260 ADULT FAMILY HOME	15,648	21,991	6,639	6,531	20,000	20,000	15,000	22,000	2,000
538330 DAY TREATMENT	0	0	0	0	4,000	4,000	0	0	-4,000
538340 COUNSELING AND THERAPEUTIC	0	0	0	0	0	0	0	6,418	6,418

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2023
				Actual	Adopted	Budget			2024
					Budget				2024
21051440 OUTPATIENT UNIT SERVICE									
538350 CRISIS INTERVENTION	102,253	156,929	159,829	69,429	175,000	175,000	170,000	175,000	0
538450 CHILD CARING INSTITUTIONS	319,893	36,060	0	0	20,000	20,000	5,000	20,000	0
538470 SKILLED NURSING	4,200	0	800	838	500	500	2,100	2,100	1,600
538480 PROGRAM ADMINISTRATION	-449	691	13,117	13,083	22,821	22,821	107,836	11,000	-11,821
538530 OUTREACH AND DEVELOPMENT	9,920	16,402	17,060	0	33,694	33,694	24,955	0	-33,694
TOTAL OUTPATIENT UNIT SERVICE	4,684,709	4,841,981	4,199,016	1,959,995	4,548,492	4,548,492	4,556,333	4,677,172	128,680
21051446 FAMILY CARE									
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	127,712	510,849	510,849	510,849	510,849	0
TOTAL FAMILY CARE	510,849	510,849	510,849	127,712	510,849	510,849	510,849	510,849	0
21051447 INTEGRATED SERVICES									
511100 SALARIES PERMANENT REGULAR	607,651	595,774	616,831	299,954	639,608	639,608	632,244	701,167	61,559
511200 SALARIES-PERMANENT-OVERTIME	4	0	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,289	2,489	1,960	0	2,366	2,366	2,821	2,406	40
514100 FICA & MEDICARE TAX	44,012	42,946	44,438	21,574	49,264	49,264	48,736	54,091	4,827
514200 RETIREMENT-COUNTY SHARE	38,236	40,354	39,891	20,309	43,654	43,654	43,184	48,547	4,893
514400 HEALTH INSURANCE COUNTY SHARE	127,062	137,896	155,553	69,808	144,219	144,219	123,638	145,233	1,014
514500 LIFE INSURANCE COUNTY SHARE	162	188	143	75	151	151	188	188	37
514600 WORKERS COMPENSATION	9,043	9,835	9,560	3,751	8,050	8,050	7,963	8,273	223
515800 PER DIEM COMMITTEE	0	1,350	3,525	1,875	2,000	2,000	3,500	3,500	1,500
520900 CONTRACTED SERVICES	4,530	20,745	151,939	0	96,500	96,500	167,881	223,000	126,500
522500 TELEPHONE	3,772	4,009	3,995	1,577	4,000	4,000	4,000	4,000	0
523900 INTERPRETER FEES	1,539	919	1,082	307	1,300	1,300	1,300	1,300	0
524000 MISCELLANEOUS EXPENSES	5	2,031	205	200	500	500	500	500	0
527700 AODA-DETOX	2,600	0	0	0	0	0	0	0	0
528300 CBRF	10,664	8,009	561	7,675	17,500	17,500	14,000	17,000	-500
532800 TRAINING AND INSERVICE	514	1,013	2,105	184	2,250	2,250	2,250	2,250	0
533200 MILEAGE	8,972	11,654	9,660	5,085	10,150	10,150	12,350	12,150	2,000
533500 MEALS AND LODGING	83	0	1,486	111	350	350	350	350	0
538035 COMMUNITY LIVING & SUPPORT SVC	5,477,141	7,076,777	9,628,227	5,144,842	10,700,000	10,700,000	12,000,000	12,500,000	1,800,000
538040 CLIENT EDUCATION AND TRAINING	1,923	0	0	0	1,000	1,000	0	0	-1,000
538130 HOUSING ASSISTANCE	8,339	2,683	14,074	4,969	11,041	11,041	11,741	20,041	9,000
538190 SPECIALIZED MEDICAL SUPPLIES	0	0	1,487	0	0	0	0	0	0
538260 ADULT FAMILY HOME	7,095	0	6,120	15,072	5,000	5,000	30,000	15,000	10,000
538340 COUNSELING AND THERAPEUTIC	1,469,568	1,409,810	727,860	0	0	0	0	0	0
538390 INTEGRATED SERVICES	93,465	129,303	197,885	52,709	120,000	120,000	160,000	120,000	0
538410 INTAKE ASSESSMENT	301,238	358,913	490,442	97	0	0	0	0	0
538480 PROGRAM ADMINISTRATION	22,009	6,515	7,278	2,400	6,000	6,000	7,000	7,000	1,000

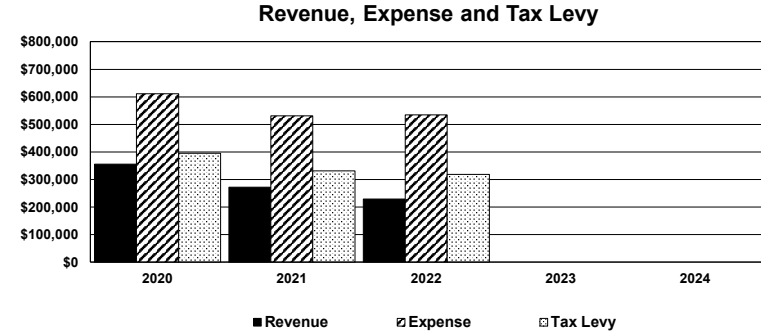
Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
TOTAL INTEGRATED SERVICES	8,241,914	9,863,212	12,116,307	5,652,575	11,864,903	11,864,903	13,273,646	13,885,996	2,021,093
21051448 JUSTICE, DIVERSION & SUPPORT									
511100 SALARIES PERMANENT REGULAR	0	0	0	140,012	200,712	394,944	326,112	390,513	-4,431
511900 LONGEVITY-FULL TIME	0	0	0	0	205	205	0	60	-145
514100 FICA & MEDICARE TAX	0	0	0	10,108	22,620	27,803	24,947	29,879	2,076
514200 RETIREMENT-COUNTY SHARE	0	0	0	9,489	20,107	24,649	22,177	26,950	2,301
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	17,292	54,178	71,909	52,551	78,326	6,417
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	14	47	53	44	46	-7
514600 WORKERS COMPENSATION	0	0	0	1,200	2,740	3,652	4,078	4,570	918
514800 UNEMPLOYMENT	0	0	0	434	0	0	434	0	0
520900 CONTRACTED SERVICES	0	0	0	28,800	6,961	10,027	31,550	0	-10,027
520912 URINE ANALYSIS	0	0	0	3,848	25,100	30,100	13,600	17,438	-12,662
520913 TREATMENT	0	0	0	4,600	22,500	32,215	20,000	0	-32,215
520914 MONITORING	0	0	0	3,472	2,000	3,000	7,000	10,000	7,000
522500 TELEPHONE	0	0	0	1,035	3,200	3,856	3,100	3,100	-756
528300 CBRF	0	0	0	0	0	0	0	44,741	44,741
528600 TRANSPORTATION	0	0	0	1,765	4,894	6,334	4,440	0	-6,334
531100 POSTAGE AND BOX RENT	0	0	0	46	500	500	200	200	-300
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	1,639	6,750	9,667	3,500	3,500	-6,167
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	16,233	26,367	28,867	28,867	0	-28,867
532500 SEMINARS AND REGISTRATIONS	0	0	0	5,340	13,050	13,675	10,375	0	-13,675
532800 TRAINING AND INSERVICE	0	0	0	0	0	0	0	12,800	12,800
533200 MILEAGE	0	0	0	2,111	4,900	7,110	5,760	7,000	-110
533500 MEALS AND LODGING	0	0	0	53	12,020	13,605	6,000	9,250	-4,355
534800 EDUCATIONAL SUPPLIES	0	0	0	539	7,273	10,718	3,000	1,000	-9,718
534801 MARKETING	0	0	0	117	5,265	6,078	2,000	0	-6,078
535100 VEHICLE FUEL / OIL	0	0	0	55	1,000	1,000	500	0	-1,000
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	0	468	1,000	1,000	1,000	0	-1,000
537500 PROGRAM INCENTIVES & EXPENSES	0	0	0	2,036	24,248	32,847	10,000	12,810	-20,037
538130 HOUSING ASSISTANCE	0	0	0	3,760	17,420	21,290	11,000	32,000	10,710
538140 MISC PARTICIPANT ASSISTANCE	0	0	0	268	1,000	1,000	1,000	3,144	2,144
538210 SPECIALIZED TRANSPORTATION	0	0	0	0	0	0	0	17,058	17,058
538340 COUNSELING AND THERAPEUTIC	0	0	0	0	0	0	0	8,500	8,500
538480 PROGRAM ADMINISTRATION	0	0	0	0	0	0	0	900	900
538530 OUTREACH AND DEVELOPMENT	0	0	0	602	3,250	3,560	3,000	5,000	1,440
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	150	418	418	418	0	-418
TOTAL JUSTICE, DIVERSION & SUPPORT	0	0	0	255,486	584,500	760,082	596,653	718,785	-41,297
21051900 TRANSFERS TO OTHER FUNDS									
591000 TRANSFER TO GENERAL FUND	982,076	1,055,379	125,808	115,977	5,000	5,000	813,784	150,000	145,000

Fund: HUMAN SERVICES	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: HUMAN SERVICES	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
TOTAL TRANSFERS TO OTHER FUNDS	982,076	1,055,379	125,808	115,977	5,000	5,000	813,784	150,000	145,000
TOTAL DEPARTMENT REVENUE	-25,124,270	-27,306,782	-30,339,422	-6,404,740	-30,176,264	-30,558,046	-32,055,026	-33,869,362	3,311,316
TOTAL DEPARTMENT EXPENSE	25,239,829	28,087,367	29,713,506	13,777,096	30,176,264	30,558,046	32,953,951	33,869,362	3,311,316
-ADDITION TO / USE OF FUND BALANCE	115,558	780,585	-625,916	7,372,356	0	0	898,925	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION, & SUPPORT											
<u>Revenues</u>											
Tax Levy	395,494	331,369	318,753	0	0	0	0	0.00%	None	0	0
Grants & Aids	353,006	265,870	222,095	0	0	0	0	0.00%			
User Fees	2,964	5,608	6,732	0	0	0	0	0.00%	2024 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	751,464	602,847	547,580	0	0	0	0	0.00%	2025	0	0
									2026	0	0
									2027	0	0
									2028	0	0
<u>Expenses</u>											
Labor	329,546	298,537	314,622	0	0	0	0	0.00%			
Labor Benefits	110,816	89,470	90,819	0	0	0	0	0.00%			
Supplies & Services	170,444	143,036	128,565	0	0	0	0	0.00%			
Addition to Fund Balance	140,658	71,804	13,574	0	0	0	0	0.00%			
Total Expenses	751,464	602,847	547,580	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Justice, Diversion & Support Combined into Human Services in 2023										

2024 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.



Fund: GENERAL FUND Department: JUSTICE, DIVERSION, & SUPPORT	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
10027 JUSTICE, DIVERSION, & SUPPORT									
411100 GENERAL PROPERTY TAXES	-395,494	-331,369	-318,753	0	0	0	0	0	0
424275 TREATMENT ALTERNATIVES & DIVER	-133,730	-107,925	-39,352	0	0	0	0	0	0
424276 PRE-BOOKING DIVERSION	-124,671	-86,945	-111,743	0	0	0	0	0	0
424296 ROUTES TO RECOVERY COVID	-104	0	0	0	0	0	0	0	0
424496 SSM HEALTH GRANT	-94,500	-71,000	-71,000	0	0	0	0	0	0
451211 OP AFTER REVOCATION PROG FEES	-185	0	0	0	0	0	0	0	0
451212 TREATMENT COURT USER FEES	-2,779	-5,033	-4,682	0	0	0	0	0	0
451214 DIVERSION SUPERVISION AGREE FE	0	-575	-1,950	0	0	0	0	0	0
465103 CLIENT SHARE RM/BRD-ATC TAX	0	0	-100	0	0	0	0	0	0
TOTAL JUSTICE, DIVERSION, & SUPPORT	-751,463	-602,848	-547,579	0	0	0	0	0	0
10027133 JUSTICE, DIVERSION, & SUPPORT									
511100 SALARIES PERMANENT REGULAR	293,236	261,446	296,047	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OT SUDS	127	0	11	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	198	218	0	0	0	0	0	0
512100 WAGES-PART TIME	35,677	36,893	18,346	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	506	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	24,050	21,805	22,919	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	21,601	19,898	18,342	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	51,705	44,517	51,517	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	143	65	41	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,697	3,185	2,996	0	0	0	0	0	0
514800 UNEMPLOYMENT	9,620	0	-4,995	0	0	0	0	0	0
520900 CONTRACTED SERVICES	33,134	28,263	3,161	0	0	0	0	0	0
520912 URINE ANALYSIS	38,978	30,691	19,988	0	0	0	0	0	0
520913 TREATMENT	5,926	6,507	23,193	0	0	0	0	0	0
520914 MONITORING	847	3,338	3,026	0	0	0	0	0	0
520915 SCRAM	4,089	300	0	0	0	0	0	0	0
522500 TELEPHONE	3,386	3,690	2,809	0	0	0	0	0	0
528600 TRANSPORTATION	2,465	3,260	5,577	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	110	158	158	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	5,846	3,960	3,037	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	17,033	30,536	28,849	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	8,885	6,984	8,922	0	0	0	0	0	0
532800 TRAINING AND INSERVICE SUDS	190	628	0	0	0	0	0	0	0
533200 MILEAGE	187	1,611	792	0	0	0	0	0	0
533500 MEALS AND LODGING	4,697	5,314	3,394	0	0	0	0	0	0
534200 MEDICAL SUPPLIES- COVID ORD	36	0	0	0	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	1,462	891	795	0	0	0	0	0	0
534801 MARKETING	0	1,942	730	0	0	0	0	0	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: JUSTICE, DIVERSION, & SUPPORT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 2023 Amended To 2024
10027133 JUSTICE, DIVERSION, & SUPPORT								
535100 VEHICLE FUEL / OIL	574	110	456	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	151	631	0	0	0	0	0	0
537500 PROGRAM INCENTIVES & EXPENSES	8,362	3,406	8,281	0	0	0	0	0
538130 HOUSING ASSISTANCE	27,977	10,629	13,040	0	0	0	0	0
538140 MISC PARTICIPANT ASSISTANCE	6,110	0	880	0	0	0	0	0
538530 OUTREACH AND DEVELOPMENT	0	188	967	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	418	0	0	0	0	0
TOTAL JUSTICE, DIVERSION, & SUPPORT	610,807	531,043	533,913	0	0	0	0	0
10027137 PRE-BOOKING DIVERSION								
533200 MILEAGE	0	0	93	0	0	0	0	0
TOTAL PRE-BOOKING DIVERSION	0	0	93	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-751,463	-602,848	-547,579	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	610,807	531,043	534,005	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-140,656	-71,804	-13,574	0	0	0	0	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 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	12/31/2024
	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	12/31/2024
	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	12/31/2024
	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.	12/31/2024
Increase awareness of services provided by Public Health Sauk County	1. # of WIC one-on-one outreach efforts 2. # of drop offs/mailings of WIC informational materials/flyers 3. # of NFP/PNCC one-on-one outreach efforts 4. # of drop offs/mailings of NFP/PNCC informational materials/flyers	Increase outreach efforts to referral partners	12/31/2024
	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	12/31/2024
	1. # of CHIP related presentations provided (in person or virtual), 2. # of public-facing publications (press releases, newsletters, articles, reports, etc.), 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	12/31/2024
Provide services to improve the health of Sauk County residents	1. # of children vaccinated through VFC, 2. # of adults vaccinated through VFA, 3. # intake encounters for medical and dental needs	Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical Vouchers)	12/31/2024
	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	12/31/2024
	1. perform tick drags monthly during tick season, 2. Number of pool/water attraction inspections completed, 3. number of radon kits sold, 4. # of risk control plans implemented as part of retail food establishment compliance program	Refine programs that support healthy environments through education, data collection and quality improvement.	12/31/2024
	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, 6. # of WIC participants, 7. % of pregnant women enrolled in WIC in first trimester	Improve Health of Pregnant Women and Children Age 0-5	12/31/2024
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	12/31/2024
	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	12/31/2024

Public Health

Program Evaluation							
Program Title		Program Description	Mandates and References	2024 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	\$ -	1.19	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	\$ 30,000		
				TOTAL REVENUES	\$ 30,000		
				Wages & Benefits	\$ 145,224		
				Operating Expenses	\$ 51,100		
				TOTAL EXPENSES	\$ 196,324		
				COUNTY LEVY	\$ 166,324		
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. The involvement of Public health in this process is vital for disease control.	DHS Ch. 145 & Wis. Stat. 252	Fees / Medicaid	\$ -	1.33	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	\$ 35,000		
				TOTAL REVENUES	\$ 40,300		
				Wages & Benefits	\$ 144,680		
				Operating Expenses	\$ 16,500		
				TOTAL EXPENSES	\$ 161,180		
				COUNTY LEVY	\$ 120,880		
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	\$ -	0.21	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 24,860		
				Operating Expenses	\$ 7,000		
				TOTAL EXPENSES	\$ 31,860		
				COUNTY LEVY	\$ 31,860		
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	\$ -	0.05	Maintain at least 50% of the 2020/2021 webpage/social media reach
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 32,000		
				TOTAL REVENUES	\$ 32,000		
				Wages & Benefits	\$ 7,161		
				Operating Expenses	\$ 29,500		
				TOTAL EXPENSES	\$ 36,661		
				COUNTY LEVY	\$ 4,661		
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	\$ 50	0.64	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education.
				Grants / Donations	\$ 17,700		
				Carryforward / Fund Balance	\$ 50,000		
				TOTAL REVENUES	\$ 67,750		
				Wages & Benefits	\$ 75,715		
				Operating Expenses	\$ 19,900		
				TOTAL EXPENSES	\$ 95,615		
				COUNTY LEVY	\$ 27,865		

Public Health

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.	DHS Ch. 253.07	Fees / Medicaid	\$ 72,500	1.11	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 and overall wellness of engaged families.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 5,000		
				TOTAL REVENUES	\$ 77,500		
				Wages & Benefits	\$ 132,395		
				Operating Expenses	\$ 21,000		
				TOTAL EXPENSES	\$ 153,395		
				COUNTY LEVY	\$ 75,895		
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	\$ -	6.27	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	\$ 545,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 545,000		
				Wages & Benefits	\$ 712,457		
				Operating Expenses	\$ 80,000		
				TOTAL EXPENSES	\$ 792,457		
				COUNTY LEVY	\$ 247,457		
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	\$ -	0.05	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 CDR.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 5,000		
				TOTAL REVENUES	\$ 5,000		
				Wages & Benefits	\$ 6,273		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 6,273		
				COUNTY LEVY	\$ 1,273		
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 a variety of areas which include child passenger safety, home safety, water safety, and safe sleep.	DHS Ch. 253	Fees / Medicaid	\$ -	0.12	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 14,639		
				Operating Expenses	\$ 5,775		
				TOTAL EXPENSES	\$ 20,414		
				COUNTY LEVY	\$ 20,414		
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. Starting in 2023 we included home schooled children.		Fees / Medicaid	\$ -	0.09	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 10,994		
				Operating Expenses	\$ 2,015		
				TOTAL EXPENSES	\$ 13,009		
				COUNTY LEVY	\$ 13,009		

Public Health

11	INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance. New in late 2023, we added connections to eye care vouchers vas a new partner of Prevent Blindness WI.		Fees / Medicaid Grants / Donations Carryforward / Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$ - \$ - \$ 7,500 \$ 7,500 \$ 7,132 \$ 1,100 \$ 8,232 \$ 732	0.06	Provide at least 60 total vouchers for high-risk clients in need of medical, vision or dental care.
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). Individuals and families are connected appropriate resources. Also work is being done to educate healthcare providers about a mental health resource called The Periscope Project that providers can use to help their pregnant and postpartum clients struggling with mental health concerns.	Wis. Stat. 253	Fees / Medicaid Grants / Donations Carryforward / Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$ - \$ 25,500 \$ 5,000 \$ 30,500 \$ 93,513 \$ 16,900 \$ 110,413 \$ 79,913	0.77	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.
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 WI Medicaid when applicable.	Wis. Stat. 255	Fees / Medicaid Grants / Donations Carryforward / Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$ - \$ 28,670 \$ 7,500 \$ 36,170 \$ 61,204 \$ 17,225 \$ 78,429 \$ 42,259	0.52	Connect 10 clients with Badger care.
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 Grants / Donations Carryforward / Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$ - \$ 55,316 \$ - \$ 55,316 \$ 38,489 \$ 16,826 \$ 55,315 \$ (1)	0.33	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.
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 Grants / Donations Carryforward / Fund Balance TOTAL REVENUES Wages & Benefits Operating Expenses TOTAL EXPENSES COUNTY LEVY	\$ - \$ 5,052 \$ - \$ 5,052 \$ 3,707 \$ 1,345 \$ 5,052 \$ -	0.04	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.

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 \$ - Grants / Donations \$ 16,119 Carryforward / Fund Balance \$ - TOTAL REVENUES \$ 16,119 Wages & Benefits \$ 5,964 Operating Expenses \$ 10,155 TOTAL EXPENSES \$ 16,119 COUNTY LEVY \$ -	0.10	Varied communication strategies to increase vaccination.
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.		Fees / Medicaid \$ - Grants / Donations \$ 297,626 Carryforward / Fund Balance \$ - TOTAL REVENUES \$ 297,626 Wages & Benefits \$ 292,951 Operating Expenses \$ 4,675 TOTAL EXPENSES \$ 297,626 COUNTY LEVY \$ -	3.74	100% notification to positive cases
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.		Fees / Medicaid \$ - Grants / Donations \$ 45,000 Carryforward / Fund Balance \$ - TOTAL REVENUES \$ 45,000 Wages & Benefits \$ - Operating Expenses \$ 45,000 TOTAL EXPENSES \$ 45,000 COUNTY LEVY \$ -	-	100% of staff reporting that they completed training related to core competencies
19	Dental-Other	To support the Dental Seal-A-Smile program and its goal of serving 2500 students in 2023-24, 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.		Fees / Medicaid \$ - Grants / Donations \$ - Carryforward / Fund Balance \$ - TOTAL REVENUES \$ - Wages & Benefits \$ 2,011 Operating Expenses \$ - TOTAL EXPENSES \$ 2,011 COUNTY LEVY \$ 2,011	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 2024.
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 2023-24 we will service 18 schools throughout Sauk County, 3 more than 2022-23.		Fees / Medicaid \$ 65,000 Grants / Donations \$ 54,500 Carryforward / Fund Balance \$ 5,000 TOTAL REVENUES \$ 124,500 Wages & Benefits \$ 161,250 Operating Expenses \$ 42,500 TOTAL EXPENSES \$ 203,750 COUNTY LEVY \$ 79,250	2.03	1. Average of 3 sealants will be applied to an average of 700 students and 2,250 will receive 2 fluoride applications in Sauk County schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
21	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR) & 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 \$ - Grants / Donations \$ 15,000 Carryforward / Fund Balance \$ - TOTAL REVENUES \$ 15,000 Wages & Benefits \$ - Operating Expenses \$ 15,000 TOTAL EXPENSES \$ 15,000 COUNTY LEVY \$ -	-	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).

Public Health

22	MSC Health Grants AWY, NEWAHC, & 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	<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ 8,000</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ -</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 8,000</td></tr><tr><td>Wages & Benefits</td><td>\$ -</td></tr><tr><td>Operating Expenses</td><td>\$ 8,000</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 8,000</td></tr><tr><td>COUNTY LEVY</td><td>\$ -</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 8,000	Carryforward / Fund Balance	\$ -	TOTAL REVENUES	\$ 8,000	Wages & Benefits	\$ -	Operating Expenses	\$ 8,000	TOTAL EXPENSES	\$ 8,000	COUNTY LEVY	\$ -	-	Provide 600 lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 8,000																					
Carryforward / Fund Balance	\$ -																					
TOTAL REVENUES	\$ 8,000																					
Wages & Benefits	\$ -																					
Operating Expenses	\$ 8,000																					
TOTAL EXPENSES	\$ 8,000																					
COUNTY LEVY	\$ -																					
23	Opioid Settlement Funds	Funds to be used to support school-based prevention programs, community-based prevention, expanding NARCAN, Distributing Fentanyl Test strips, creating an overdose alert system and supporting law enforcement.	DHS 75	<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ -</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ 215,990</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 215,990</td></tr><tr><td>Wages & Benefits</td><td>\$ 44,766</td></tr><tr><td>Operating Expenses</td><td>\$ 171,224</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 215,990</td></tr><tr><td>COUNTY LEVY</td><td>\$ -</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 215,990	TOTAL REVENUES	\$ 215,990	Wages & Benefits	\$ 44,766	Operating Expenses	\$ 171,224	TOTAL EXPENSES	\$ 215,990	COUNTY LEVY	\$ -	0.47	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
Fees / Medicaid	\$ -																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 215,990																					
TOTAL REVENUES	\$ 215,990																					
Wages & Benefits	\$ 44,766																					
Operating Expenses	\$ 171,224																					
TOTAL EXPENSES	\$ 215,990																					
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	<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ 125,637</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ -</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 125,637</td></tr><tr><td>Wages & Benefits</td><td>\$ 116,464</td></tr><tr><td>Operating Expenses</td><td>\$ 9,173</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 125,637</td></tr><tr><td>COUNTY LEVY</td><td>\$ -</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 125,637	Carryforward / Fund Balance	\$ -	TOTAL REVENUES	\$ 125,637	Wages & Benefits	\$ 116,464	Operating Expenses	\$ 9,173	TOTAL EXPENSES	\$ 125,637	COUNTY LEVY	\$ -	1.08	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.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 125,637																					
Carryforward / Fund Balance	\$ -																					
TOTAL REVENUES	\$ 125,637																					
Wages & Benefits	\$ 116,464																					
Operating Expenses	\$ 9,173																					
TOTAL EXPENSES	\$ 125,637																					
COUNTY LEVY	\$ -																					
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	<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ -</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ 5,000</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 5,000</td></tr><tr><td>Wages & Benefits</td><td>\$ 12,644</td></tr><tr><td>Operating Expenses</td><td>\$ 7,710</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 20,354</td></tr><tr><td>COUNTY LEVY</td><td>\$ 15,354</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 5,000	TOTAL REVENUES	\$ 5,000	Wages & Benefits	\$ 12,644	Operating Expenses	\$ 7,710	TOTAL EXPENSES	\$ 20,354	COUNTY LEVY	\$ 15,354	0.11	Utilize in-kind means to meet the remaining match requirement of at least \$110,000.00 to complete the goals and objectives of the drug free communities grant (above).
Fees / Medicaid	\$ -																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 5,000																					
TOTAL REVENUES	\$ 5,000																					
Wages & Benefits	\$ 12,644																					
Operating Expenses	\$ 7,710																					
TOTAL EXPENSES	\$ 20,354																					
COUNTY LEVY	\$ 15,354																					
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	<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ 211,990</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ -</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 211,990</td></tr><tr><td>Wages & Benefits</td><td>\$ 78,847</td></tr><tr><td>Operating Expenses</td><td>\$ 133,143</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 211,990</td></tr><tr><td>COUNTY LEVY</td><td>\$ -</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 211,990	Carryforward / Fund Balance	\$ -	TOTAL REVENUES	\$ 211,990	Wages & Benefits	\$ 78,847	Operating Expenses	\$ 133,143	TOTAL EXPENSES	\$ 211,990	COUNTY LEVY	\$ -	0.86	Disseminate an average of 30 Narcan units per month
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 211,990																					
Carryforward / Fund Balance	\$ -																					
TOTAL REVENUES	\$ 211,990																					
Wages & Benefits	\$ 78,847																					
Operating Expenses	\$ 133,143																					
TOTAL EXPENSES	\$ 211,990																					
COUNTY LEVY	\$ -																					
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.		<table><tr><td>Fees / Medicaid</td><td>\$ -</td></tr><tr><td>Grants / Donations</td><td>\$ 6,500</td></tr><tr><td>Carryforward / Fund Balance</td><td>\$ -</td></tr><tr><td>TOTAL REVENUES</td><td>\$ 6,500</td></tr><tr><td>Wages & Benefits</td><td>\$ -</td></tr><tr><td>Operating Expenses</td><td>\$ 6,500</td></tr><tr><td>TOTAL EXPENSES</td><td>\$ 6,500</td></tr><tr><td>COUNTY LEVY</td><td>\$ -</td></tr></table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 6,500	Carryforward / Fund Balance	\$ -	TOTAL REVENUES	\$ 6,500	Wages & Benefits	\$ -	Operating Expenses	\$ 6,500	TOTAL EXPENSES	\$ 6,500	COUNTY LEVY	\$ -	-	Meet bimonthly with community partners to address health inequities and improve health outcomes.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 6,500																					
Carryforward / Fund Balance	\$ -																					
TOTAL REVENUES	\$ 6,500																					
Wages & Benefits	\$ -																					
Operating Expenses	\$ 6,500																					
TOTAL EXPENSES	\$ 6,500																					
COUNTY LEVY	\$ -																					

Public Health

28	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	\$ 16,341		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 16,341		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 16,341		
				TOTAL EXPENSES	\$ 16,341		
				COUNTY LEVY	\$ -		
29	Strong Bodies	Is a program designed to help the aging population become or stay strong, fit and healthy. It is an evidence-based, strength-training program from Tufts University proven to prevent osteoporosis, build muscle and improve balance, as well as decrease depression and arthritis symptoms.		Fees / Medicaid	\$ -	0.12	Offer at least four sessions during the course of the year - each session lasting at least 4 weeks.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 14,361		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 14,361		
				COUNTY LEVY	\$ 14,361		
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	\$ -	0.41	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	\$ 15,000		
				TOTAL REVENUES	\$ 15,000		
				Wages & Benefits	\$ 45,418		
				Operating Expenses	\$ -		
				TOTAL EXPENSES	\$ 45,418		
				COUNTY LEVY	\$ 30,418		
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	\$ -	6.42	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ -		
				Wages & Benefits	\$ 729,772		
				Operating Expenses	\$ 84,742		
				TOTAL EXPENSES	\$ 814,514		
				COUNTY LEVY	\$ 814,514		
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	\$ 150	0.31	Conduct follow-up investigations on 100% of children with EBLL >= 3.5 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	\$ 7,480		
				Wages & Benefits	\$ 29,547		
				Operating Expenses	\$ 500		
				TOTAL EXPENSES	\$ 30,047		
				COUNTY LEVY	\$ 22,567		
33	PHEP BIOT Preparedness "Carryover"	The PHEP BIOT Preparedness Carryover funds are used to complete various capabilities (as selected during the budget period) that aid in response activities. Examples include community preparedness, community recovery, emergency operations coordination, information sharing, and volunteer management to name a few.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 10,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 10,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 10,000		
				TOTAL EXPENSES	\$ 10,000		
				COUNTY LEVY	\$ -		

Public Health

34	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 Rag 7CFR Part 246	Fees / Medicaid	\$ 13,000	3.09	97% of WIC caseload will be maintained
				Grants / Donations	\$ 320,767		
				Carryforward / Fund Balance	\$ 7,000		
				TOTAL REVENUES	\$ 340,767		
				Wages & Benefits	\$ 331,650		
				Operating Expenses	\$ 23,200		
				TOTAL EXPENSES	\$ 354,850		
				COUNTY LEVY	\$ 14,083		
35	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	\$ -	0.26	Greater than 95% of enrolled families report at least one positive health change
				Grants / Donations	\$ 34,282		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 34,282		
				Wages & Benefits	\$ 31,554		
				Operating Expenses	\$ 2,728		
				TOTAL EXPENSES	\$ 34,282		
				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	\$ -	0.10	Improve breast feeding rates at six (6) months to 55%.
				Grants / Donations	\$ 28,910		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 28,910		
				Wages & Benefits	\$ 11,833		
				Operating Expenses	\$ 17,077		
				TOTAL EXPENSES	\$ 28,910		
				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	\$ -	0.03	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	\$ 3,853		
				Operating Expenses	\$ 36		
				TOTAL EXPENSES	\$ 3,889		
				COUNTY LEVY	\$ -		
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	\$ 1,000	0.05	1. 150 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	\$ 6,250		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 7,250		
				Wages & Benefits	\$ 5,512		
				Operating Expenses	\$ 2,400		
				TOTAL EXPENSES	\$ 7,912		
				COUNTY LEVY	\$ 662		
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 Wis. Admin ATCP 73 Wis. Admin ATCP 75 Wis. Admin ATCP 76 Wis. Admin ATCP 78 Wis. Admin ATCP	Fees / Medicaid	\$ 535,915	6.11	1. Timely completion of 100% of licensed food establishment inspections
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 102,923		
				TOTAL REVENUES	\$ 638,838		
				Wages & Benefits	\$ 601,552		
				Operating Expenses	\$ 37,286		
				TOTAL EXPENSES	\$ 638,838		
				COUNTY LEVY	\$ -		

Public Health

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	\$	36,000	0.33	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.						
				Grants / Donations	\$	-								
				Carryforward / Fund Balance	\$	-								
				TOTAL REVENUES	\$	36,000								
				Wages & Benefits	\$	32,297								
				Operating Expenses	\$	9,525								
				TOTAL EXPENSES	\$	41,822								
				COUNTY LEVY	\$	5,822								
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	\$	4,576	0.05	100% of body art establishments will be inspected annually.						
				Grants / Donations	\$	-								
				Carryforward / Fund Balance	\$	446								
				TOTAL REVENUES	\$	5,022								
				Wages & Benefits	\$	4,897								
				Operating Expenses	\$	125								
				TOTAL EXPENSES	\$	5,022								
				COUNTY LEVY	\$	-								
43	EH HEALTH HAZARDS	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. 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. 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.	Wis. Stat 254.59 Sauk Co. Ord. Ch. 28 DHS Ch.145.17 & Wis. Stat. 252.11 Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76	Fees / Medicaid	\$	-	0.34	5% reduction in Lyme's Disease cases. 24 tick drags completed annually.						
				Grants / Donations	\$	-								
				Carryforward / Fund Balance	\$	30,000								
				TOTAL REVENUES	\$	30,000								
				Wages & Benefits	\$	33,897								
				Operating Expenses	\$	10,168								
				TOTAL EXPENSES	\$	44,065								
				COUNTY LEVY	\$	14,065								
				44	Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. The role of the Public Health Nurse with regards to rabies is to make sure the affected patient has the appropriate follow up care and education after an exposure or potential exposure to rabies. The Public Health nurses work collaboratively with Environmental Health staff on all rabies cases.			DHS Ch. 95.21	Fees / Medicaid	\$	-	0.12	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments
										Grants / Donations	\$	-		
										Carryforward / Fund Balance	\$	-		
										TOTAL REVENUES	\$	-		
										Wages & Benefits	\$	14,147		
										Operating Expenses	\$	650		
TOTAL EXPENSES	\$	14,797												
COUNTY LEVY	\$	14,797												

Public Health

45	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	\$ 2,000		
				Carryforward / Fund Balance	\$ 5,000		
				TOTAL REVENUES	\$ 7,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 2,000		
				TOTAL EXPENSES	\$ 2,000		
				COUNTY LEVY	\$ (5,000)		
46	Community-led Support for Maternal and Child Health	Advancing Equity in Maternal and Child Health program priorities: *Social determinants of health, such as food security, affordable housing, employment, and social connections *Mental well-being *Building responsive and equitable healthcare systems (for example, training providers or health systems on the role of doulas and community health workers) *Perinatal workforce development *Connecting families to information and resources (targeted community outreach or education campaigns related to the above priority topics)		Fees / Medicaid	\$ -	0.05	To identify and provide partners that are in need of lactation spaces to serve as a wellness room for nursing and feeding of young children.
				Grants / Donations	\$ 29,169		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 29,169		
				Wages & Benefits	\$ 7,169		
				Operating Expenses	\$ 22,000		
				TOTAL EXPENSES	\$ 29,169		
				COUNTY LEVY	\$ -		
47	Public Health Infrastructure	These funds are meant to support the recruitment, hiring, training, and retention of a well-trained and skilled public health workforce. This funding is provided in full up front to cover all five years of the grant period (12/1/2022 - 11/30/2027) for A2 Foundational Capabilities.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 5,000		
				Carryforward / Fund Balance	\$ -		
				TOTAL REVENUES	\$ 5,000		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 5,000		
				TOTAL EXPENSES	\$ 5,000		
				COUNTY LEVY	\$ -		
	Totals	These totals should match on the Program Costs Tab as well as the Munis Help Tab.		TOTAL REVENUES	\$ 3,265,398	38.98	
				TOTAL EXPENSES	\$ 5,120,843		
				COUNTY LEVY	\$ 1,855,445		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimated	2024 Estimated
Communicable Disease Follow Up (COVID not included)	378	400	400
Medical/Dental Vouchers Written	12	10	10
Immunizations Provided (includes COVID)	617	625	625
Number of Narcan units disseminated	839	800	800
Number of Response Teams visits to clients about substance use	179	350	125
Number of oral screenings in the Seal-a-Smile program	1,649	1,700	2,500
Number of families served in Sauk County Nurse Family Partnership Program	127	125	125
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	100	200
Number of residents connected to health services through MA MATCH/FPOS	20	25	25
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Coalitions/Committees, Community Events	63	90	75
WIC Caseload of Clients (average/month)	1,132	1,175	1,200
Fit Families Grant enrollees	50	53	53
Worksite Wellness Activities	1	3	4
Number of food service establishments inspected	1,289	1,300	1,300
Number of radon kits distributed	103	125	135
Number of tick drags completed	16	24	24
Number of pool/water attractions inspected	390	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	16	15	36
Number of car seats distributed to eligible families	91	55	60

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimated	2024 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%	71%
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.	29%	n/a	25%
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.	15%	n/a	14%
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.	150,806 website visits, 1,116,831 Social Media Reach	50,000 website visits, 300,000 Social Media Reach	50,000 website visits, 300,000 Social Media Reach
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 STIs	416 per 100,000 population	325 per 100,000 population	325 per 100,000 population
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.	22.8	18.0	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.	15 people (includes accidental/suicide/undetermined in Sauk County)	12	12
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%	90%
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%	60.0%	62.0%

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%	75.0%
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% 95%	83% 95%
Dental: % of children with urgent dental needs referred and connected with dental services	Connecting children with dental services early improves long term health outcomes	100%	92%	100%
PH Workforce: Staff retention rate	Quality and consistency of services is improved when staff retention is high.	98%	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	103	124	136

Health Departments

Oversight Committee: **Board of Health**

Public Health Director

1.00 FTE

Deputy Director Public Health

1.00 FTE

Public Health

Environmental Health Manager

1.00 FTE

Public Health Nurse Manager

1.00 FTE

Health Data Analyst

1.00 FTE

Seal a Smile Coordinator

1.00 FTE

Enviromental Health Analyst

1.00 FTE

Public Health Nurse

5.00 FTE

Public Health Nurse
(Nurse Family Partnership)

5.00 FTE

Registered Dietitian

1.58 FTE

Lead Sanitarian

1.00 FTE

Public Health Nurse Supervisor

1.00 FTE

Billing Specialist

1.00 FTE

Program Manager -WIC

1.00 FTE

Sanitarian

5.00 FTE

Health Educator

2.00 FTE

Office Specialist

1.00 FTE

Program Assistant -WIC

0.90 FTE

Public Health Assistant

2.0 FTE

Financial Analyst

PH 0.97 FTE

EH 0.03 FTE

Community Health Manager

1.00 FTE

Office Assistant

WIC 0.25 FTE
Public Health 0.52 FTE
Environmental Health 0.23 FTE

Communication/Media Specialist

1.0 FTE

Dental Hygienist

0.40 FTE

Community Health Worker PT

0.40 FTE

Communication Outreach Coordinator LTE

0.10 FTE

	2020	2021	2022	2023	2024
Public Health					
FTE Change	0.77	0.89	2.65	6.17	-3.52
FTE Balance	21.80	22.69	25.34	31.51	27.99
Environmental Health					
FTE Change	0.50	-0.15	-0.10	-0.15	0.03
FTE Balance	7.63	7.48	7.38	7.23	7.26
Women, Infants & Children (WIC)					
FTE Change	-0.42	0.12	0.00	-0.08	-0.01
FTE Balance	3.70	3.82	3.82	3.74	3.73
Total					
FTE Change	0.85	0.86	2.55	5.94	-3.50
FTE Balance	33.13	33.99	36.54	42.48	38.98

PUBLIC HEALTH

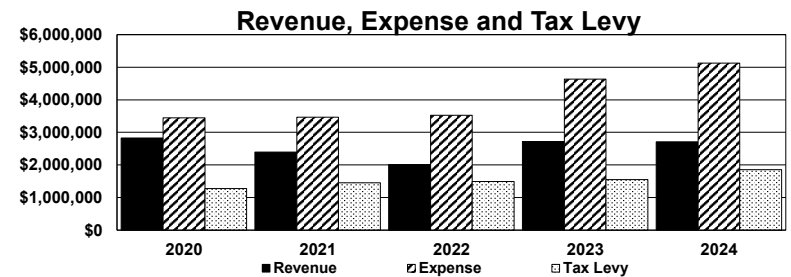
	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	1,270,121	1,454,218	1,488,930	1,548,567	1,548,567	1,855,446	306,879	19.82%	Lactation Pods	47,000	0
Grants & Aids	2,675,963	2,280,593	1,877,448	2,026,532	2,070,955	2,139,656	113,124	5.58%			
Licenses & Permits	0	0	0	537,912	549,740	537,946	34	0.01%	2024 Total	47,000	0
Fees, Fines & Forfeitures	0	0	0	2,545	1,487	2,545	0	0.00%			
User Fees	140,667	90,884	76,322	76,950	78,858	1,050	(75,900)	-98.64%			
Intergovernmental	9,095	16,412	39,718	10,000	10,985	16,341	6,341	63.41%	2025	0	0
Donations	0	3,000	20,476	3,525	10,350	9,500	5,975	169.50%	2026	50,000	0
Use of Fund Balance	0	0	22,286	1,424,618	364,841	558,359	(866,259)	-60.81%	2027	30,000	0
									2028	60,000	0
Total Revenues	4,095,846	3,845,107	3,525,180	5,630,649	4,635,783	5,120,843	(509,806)	-9.05%			
Expenses											
Labor	1,947,491	1,986,303	1,976,554	3,143,203	2,576,435	3,039,244	(103,959)	-3.31%			
Labor Benefits	582,653	630,465	696,900	1,185,623	987,583	1,051,555	(134,068)	-11.31%			
Supplies & Services	919,398	845,435	851,726	1,248,968	1,018,910	983,044	(265,924)	-21.29%			
Capital Outlay	0	0	0	52,855	52,855	47,000	(5,855)	-11.08%			
Addition to Fund Balance	646,304	382,904	0	0		0	0	0.00%			
Total Expenses	4,095,846	3,845,107	3,525,180	5,630,649	4,635,783	5,120,843	(509,806)	-9.05%			
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

2024 Highlights & Issues on the Horizon

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

Public Health - Nurse Family Partnership will be required to reapply in 2027 for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program - this will be a competitive grant application.



Fund: GENERAL FUND									\$ Change
Department: PUBLIC HEALTH	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			
					Budget				
10040 PUBLIC HEALTH REVENUE									
411100 GENERAL PROPERTY TAXES	-1,270,121	-1,454,218	-1,488,930	-774,284	-1,548,567	-1,548,567	-1,548,567	-1,855,446	306,879
422160 HO-CHUNK GAMING GRANT	-35,000	-5,500	0	0	0	0	0	0	0
423900 BIOTERRORISM GRANT	-40,448	-47,237	-37,566	-5,737	-55,315	-55,315	-45,315	-55,315	0
424030 MICHV-NFP GRANT	-457,545	-490,950	-516,360	-234,276	-509,197	-509,197	-523,002	-545,000	35,803
424032 WI DPH - FROM CDC	0	0	0	0	0	0	0	-5,000	5,000
424110 IMMUNIZATION GRANT	-19,370	-20,647	-18,808	-11,294	-18,808	-18,808	-17,802	-17,700	-1,108
424160 PREVENTION GRANT	-1,500	-10,356	0	0	0	0	0	0	0
424170 LEAD GRANT	-7,157	-4,548	-7,330	-1,432	-7,330	-7,330	-7,270	-7,330	0
424175 FORWARD HL MA MATCH GRANT	-17,989	-28,025	-30,477	-3,380	-28,670	-28,670	-28,670	-28,670	0
424201 RETAIL FOOD LICENSES	0	0	0	-432,565	-485,000	-485,000	-485,000	-485,000	0
424203 DENTAL GRANTS	-59,075	-16,445	-7,500	0	-15,000	-15,000	-5,000	-5,000	-10,000
424204 WI-PDO PRESCR DRUG OVERDOSE	-121,548	-214,729	0	0	0	0	0	0	0
424205 STRAT PREV FRAME PRESCRIP RX	-50,654	-54,238	0	0	0	0	0	0	0
424206 OVERDOSE DEATH REVIEW ODR	-29,894	-21,843	-44,128	-9,456	-46,500	-46,500	-33,235	-5,000	-41,500
424207 DRUG FREE COMMUNITIES	0	-23,631	-130,418	-40,347	-125,000	-125,000	-125,000	-125,637	637
424208 IMMUNIZATIONS COVID	0	0	-15,579	-11,487	-70,000	-70,000	-52,000	-16,119	-53,881
424209 COVID RECOVERY ARPA	0	0	-187,536	-53,327	-272,239	-272,239	-225,303	-373,795	101,556
424211 SEAL A SMILE-CHILDREN HLTH ALL	0	-11,590	-44,236	-21,002	-30,000	-30,000	-41,000	-45,000	15,000
424296 ROUTES TO RECOVERY COVID	-352,162	0	0	0	0	0	0	0	0
424340 INTERPRETER FEE-WIC TTL	0	0	0	-3,774	-12,872	-12,872	-9,433	-13,000	128
424350 RADON TESTING GRANT	0	0	0	-2,374	-6,252	-6,252	-6,252	-6,250	-2
424410 WIC - SNAP	0	0	0	-81,168	-380,438	-380,438	-396,347	-387,848	7,410
424412 COVID WORKFORCE DEVELOPMENT	0	0	-29,451	-15,607	-57,343	-57,343	-35,000	-45,000	-12,343
424440 MATERNAL CHILD HEALTH	-28,902	-16,905	-25,163	-4,540	-25,570	-25,570	-25,570	-25,500	-70
424481 TESTING,STRATEGY,COORDINATION	-78,194	0	0	0	0	0	0	0	0
424482 PHEP-COVID	-48,516	-5,949	0	0	0	0	0	0	0
424483 EPIDEMIOLOGY LAB CAPACITY	-21,100	0	0	0	0	0	0	0	0
424484 QUARANTINE GRANTS	-103,999	0	0	0	0	0	0	0	0
424485 COVID-19 TEST PILOT	-581,175	-328,845	-94,250	-1,020	0	0	-1,020	-2,000	2,000
424486 ENHANCED DETECTION	0	-731,790	-167,142	-3,377	0	0	-13,268	0	0
424487 VACCINE EQUITY	0	-66,331	-92,774	0	-20,000	-20,000	0	0	-20,000
424488 COMMUNICABLE DISEASE	0	-5,300	-10,600	0	-5,300	-5,300	-5,300	-5,300	0
424489 PHEP PREPAREDNESS	0	0	-19,066	-8,836	0	0	-8,836	-10,000	10,000
424492 TRANSIENT WELL WATER	0	0	0	-22,180	-34,854	-34,854	-34,854	-36,000	1,146
424496 MISC/COMMUNITY GRANTS	0	0	-500	0	0	0	0	0	0
424497 OVERDOSE 2 ACTION	-25,955	-143,720	-170,526	-31,195	-102,966	-102,966	-117,444	-10,000	-92,966
424498 CONTACT TRACING	-538,255	0	0	0	0	0	0	0	0
424499 PANDEMIC PLANNING	-30,000	0	0	0	0	0	0	0	0
424510 MEDICAL ASSISTANCE	-1,000	-150	-300	-75	0	0	-150	-72,650	72,650
424511 MEDICAL ASSISTANCE DENTAL	-26,526	-19,148	-70,642	-32,187	-63,000	-63,000	-67,000	-65,000	2,000

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget			2024
					Budget				
10040 PUBLIC HEALTH REVENUE									
424512 MEDICAL ASSISTANCE IMMUNIZATIO	0	-46	0	0	0	0	0	0	0
424571 ST OPIOID RESPONSE PREVENTION	0	-7,000	-5,500	-17,000	-5,000	-5,000	-17,000	-5,000	0
424572 MISC HEALTH GRANTS	0	-2,750	-3,100	-3,250	0	0	-3,250	-3,000	3,000
424573 HRSA RURAL COMMUN OPIOID RESPO	0	0	-139,544	-54,324	-126,594	-126,594	-117,594	-211,990	85,396
424574 PHHS PREVENT BLOCK GRANT	0	-2,919	-8,284	0	-8,284	-8,284	-8,284	-5,052	-3,232
424575 QUALITATIVE DATA	0	0	-424	-6,740	0	0	-20,000	-6,500	6,500
424576 TAKING ACTION W DATA CO2	0	0	-244	-8,830	0	0	-9,756	0	0
424577 NATIONAL ASSOC CO & CITY HLTH	0	0	0	-38,500	0	0	-65,000	0	0
424578 WI LEAD IN WATER	0	0	0	-4,800	0	0	-6,000	0	0
441500 TATTOO LICENSES	0	0	0	-2,667	-3,779	-3,779	-4,320	-3,876	97
441501 PRE-INSPECTION	0	0	0	-29,015	-39,420	-39,420	-35,070	-39,770	350
441502 RE-INSPECTION	0	0	0	-2,600	-7,113	-7,113	-5,700	-6,700	-413
441504 OP WO CERT FOOD MGR	0	0	0	-150	0	0	-150	0	0
441520 DATCP PLAN REVIEWS	0	0	0	-1,475	-2,600	-2,600	-2,600	-2,600	0
441550 SCHOOL INSPECTION FEE	0	0	0	-15,750	0	0	-15,750	0	0
441560 OPERATING WITHOUT LICENSE	0	0	0	-400	0	0	-1,150	0	0
442400 LATE FEES	0	0	0	0	-2,545	-2,545	-1,400	-2,545	0
451300 JUDGEMENTS/DAMAGES/SETTLEMENTS	0	0	0	-87	0	0	-87	0	0
452060 MISCELLANEOUS REVENUES	-20,336	-1,104	0	-200	0	0	-200	0	0
455100 PUBLIC HEALTH FOOT CLINIC	-13,370	0	0	0	0	0	0	0	0
455130 PRENATAL CARE	-101,265	-87,361	-74,239	-12,650	-75,000	-75,000	-75,000	0	-75,000
455160 HEP B MEDICAL REIMBURSEMENT	-535	-50	0	0	-500	-500	0	0	-500
455170 FLU & PNEUMONIA REIMBURSEMENT	-1,365	-10	0	-5	0	0	-5	0	0
455172 IMMUNIZATIONS OTHER-IMM	0	-20	-1,669	-565	0	0	-750	-50	50
455180 TB SKIN TESTS	-5,160	-2,349	-413	-153	-500	-500	-300	0	-500
465110 RADON TESTING KIT SALES	0	0	0	-2,108	-950	-950	-2,608	-1,000	50
474010 DEPARTMENTAL CHARGES	-7,730	-16,402	-39,718	-10,981	-10,000	-10,000	-10,980	-16,341	6,341
485010 DONATIONS & CONTRIBUTIONS	0	-500	-20,476	-7,100	-3,025	-3,025	-10,350	-9,500	6,475
485161 BOO AREA UN FUND DENTAL VOUCHER	0	-2,500	0	0	0	0	0	0	0
485163 DONATIONS-HOME SFTY SAFE KIDS	0	0	0	0	-500	-500	0	0	-500
493010 FUND BALANCE APPLIED-OPIOID	0	0	0	0	0	0	0	-215,990	215,990
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-477,528	-1,424,618	0	-342,369	-1,082,249
TOTAL PUBLIC HEALTH REVENUE	-4,095,846	-3,845,107	-3,502,894	-2,024,268	-4,683,559	-5,630,649	-4,270,942	-5,120,843	-509,806
10040416 PUBLIC HEALTH									
511100 SALARIES PERMANENT REGULAR	1,282,308	1,431,373	1,693,204	1,242,194	2,707,337	3,138,740	2,571,970	3,034,256	-104,484
511200 SALARIES-PERMANENT-OVERTIME	95,553	4,612	96	0	0	0	0	176	176
511900 LONGEVITY-FULL TIME	2,193	1,912	2,103	273	4,463	4,463	4,465	4,812	349
512100 WAGES-PART TIME	524,504	545,525	280,588	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	42,493	2,882	562	0	0	0	0	0	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget			Amended To
					Budget				2024
10040416 PUBLIC HEALTH									
512900 LONGEVITY-PART TIME	439	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	142,679	144,777	141,760	88,592	207,451	240,518	197,078	232,502	-8,016
514200 RETIREMENT-COUNTY SHARE	105,956	108,840	121,211	82,905	181,009	210,401	171,959	207,700	-2,701
514300 RETIREMENT-EMPLOYEES SHARE	0	0	0	0	0	0	0	622	622
514400 HEALTH INSURANCE COUNTY SHARE	307,624	343,552	409,344	257,916	602,600	698,090	582,470	577,568	-120,522
514500 LIFE INSURANCE COUNTY SHARE	378	315	421	285	583	641	571	606	-35
514600 WORKERS COMPENSATION	25,969	28,562	26,124	13,486	31,128	35,973	35,505	32,557	-3,416
514800 UNEMPLOYMENT	47	4,417	-1,959	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	250	0	22,260	0	0	0	27,500	27,500
520900 CONTRACTED SERVICES	663,451	453,830	423,833	194,196	398,584	432,817	425,000	528,946	96,129
521800 PURCHASED SERV-RABIES	0	0	0	0	0	0	0	500	500
522100 WATER TREATMENT/TESTING	0	0	0	6,074	7,000	7,000	7,000	8,500	1,500
522500 TELEPHONE	17,544	27,262	21,782	10,690	21,690	21,690	22,000	22,590	900
526100 HO-CHUNK APPROPRIATION	664	784	1,450	2,336	0	3,626	3,626	0	-3,626
531000 FOOT CLINIC EXPENSE	1,358	0	0	0	0	0	0	0	0
531011 WELLNESS	0	0	1,877	473	3,500	3,500	2,000	1,500	-2,000
531100 POSTAGE AND BOX RENT	1,897	1,192	2,267	3,557	6,491	6,491	6,500	6,679	188
531200 OFFICE SUPPLIES AND EXPENSE	8,116	8,358	10,793	9,250	10,000	12,000	13,000	12,500	500
531400 SMALL EQUIPMENT	0	0	0	0	1,500	1,500	1,500	0	-1,500
531500 FORMS AND PRINTING	0	0	119	0	222	222	220	0	-222
531800 MIS DEPARTMENT CHARGEBACKS	65,051	51,105	70,194	53,327	95,502	100,888	101,000	90,086	-10,802
532200 SUBSCRIPTIONS	472	0	1,791	49	1,363	1,363	314	850	-513
532400 MEMBERSHIP DUES	1,285	3,022	2,200	1,998	1,650	1,650	4,000	9,310	7,660
532500 SEMINARS AND REGISTRATIONS	0	1,400	300	0	0	0	0	0	0
532600 ADVERTISING	84	0	1,395	9,210	9,200	9,200	15,200	225	-8,975
532800 TRAINING AND INSERVICE	38,317	77,198	70,883	34,784	40,994	226,857	92,000	56,104	-170,753
532801 STAFF DEVELOPMENT	0	0	0	70	0	0	0	0	0
533200 MILEAGE	5,272	2,569	22,046	12,205	38,294	44,294	30,000	29,185	-15,109
533500 MEALS AND LODGING	6,362	1,064	22,478	9,137	35,590	48,590	31,000	23,680	-24,910
534200 MEDICAL SUPPLIES	21,299	13,143	12,491	2,129	71,968	81,968	40,000	40,115	-41,853
534201 COMMUNITY CARE VOUCHER EXPENSE	377	557	1,219	39	19,475	19,475	1,000	0	-19,475
534202 VOUCHER-BOO AREA UN FUND DNTL	958	1,103	920	1,608	10,525	10,525	4,500	0	-10,525
534300 FOOD COVID QUARANTINE	36,430	0	0	0	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	0	311	21,639	9,501	13,806	13,806	12,800	5,475	-8,331
534801 MARKETING	0	0	0	187	0	0	0	0	0
534900 PROJECT SUPPLIES	37,583	189,079	120,767	47,438	78,897	150,803	145,000	89,117	-61,686
535100 VEHICLE FUEL / OIL	1,668	240	1,720	2,724	9,582	12,082	7,200	7,707	-4,375
535200 VEHICLE MAINTENANCE AND REPAIR	406	857	269	4,272	4,500	4,500	6,500	6,250	1,750
537500 PROGRAM INCENTIVES-PNCC	0	0	25,375	17,600	0	18,321	31,750	200	-18,121
537900 LICENSE/CERTIFIC RENEWAL-RADON	0	0	0	0	800	800	800	1,025	225
551900 INSURANCE-GENERAL LIABILITY	10,803	12,112	13,919	13,216	15,000	15,000	15,000	15,000	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: PUBLIC HEALTH	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023
				Actual	Adopted	Budget		Amended To
					Budget			2024
10040416 PUBLIC HEALTH								
581900 CAPITAL OUTLAY	0	0	0	0	52,855	52,855	52,855	47,000
TOTAL PUBLIC HEALTH	3,449,542	3,462,203	3,525,180	2,153,980	4,683,559	5,630,649	4,635,783	5,120,843
TOTAL DEPARTMENT REVENUE	-4,095,846	-3,845,107	-3,502,894	-2,024,268	-4,683,559	-5,630,649	-4,270,942	-5,120,843
TOTAL DEPARTMENT EXPENSE	3,449,542	3,462,203	3,525,180	2,153,980	4,683,559	5,630,649	4,635,783	5,120,843
-ADDITION TO / USE OF FUND BALANCE	-646,304	-382,904	22,286	129,713	0	0	364,841	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.	12/31/2024
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.	12/31/2024

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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	5.00	95% of the people our office assists will say they were well served.
			Grants	\$15,813		
			TOTAL REVENUES	\$15,813		
			Wages & Benefits	\$407,365		
			Operating Expenses	\$36,081		
			TOTAL EXPENSES	\$443,447		
			COUNTY LEVY	\$427,634		
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	\$40,331		
			Operating Expenses	\$30,228		
			TOTAL EXPENSES	\$70,559		
			COUNTY LEVY	\$70,559		
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	\$3,800		
			TOTAL EXPENSES	\$3,800		
			COUNTY LEVY	\$3,800		
Totals			TOTAL REVENUES	\$15,813	5.50	
			TOTAL EXPENSES	\$517,805		
			COUNTY LEVY	\$501,992		

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimated	2024 Budget
Number of Federal Applications for Veterans Benefits Processed	3,900	4,500	4,750
Homeless or veterans facing homelessness- veterans assisted annually	65	87	85
Number of Veteran Contacts	24,000	30,000	32,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	47,000,000	49,000,000	49,000,000
Property tax refund to Sauk County Veterans from state	600,000	750,000	750,000
Number of Veterans who Received Relief and Subsequent Services	120	80	80
Number of times remote services offered	6	4	6
Number of veterans retired-disabled contacts/appointments	10 out of 30	n/a	n/a
Number of veteran benefits presentations for public awareness of benefits	6	2	4
			6

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimated	2024 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)	65	87	85

Veterans' Services

Oversight Committee: Executive & Legislative Committee
--

Veteran Service Officer 1.00 FTE
--

Assistant Veteran Service Officer 1.00 FTE
--

Administrative Service 1.00 FTE

Veteran Benefit Specialist 2.00 FTE

Office Specialist 0.50 FTE *
--

*Shared position with the Management Information System Department

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.31	0.00	0.00	0.00	0.50
FTE Balance	5.00	5.00	5.00	5.00	5.50

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	383,598	414,153	412,243	433,974	433,974	501,992	68,018	15.67%	None	0	0
Grants & Aids	11,500	11,500	16,650	12,650	12,650	15,813	3,163	25.00%			
Use of Fund Balance	0	12,549	0	23,000	0	0	(23,000)	-100.00%	2024 Total	0	0
Total Revenues	395,098	438,202	428,893	469,624	446,624	517,805	48,181	10.26%			
<u>Expenses</u>											
Labor	288,673	284,771	296,487	323,668	301,057	362,414	38,746	11.97%	2025	0	0
Labor Benefits	66,056	68,373	69,140	74,533	49,116	85,282	10,749	14.42%	2026	0	0
Supplies & Services	38,414	85,058	63,014	71,423	52,865	70,109	(1,314)	-1.84%	2027	0	0
Addition to Fund Balance	1,955	0	252	0	43,586	0	0	0.00%	2028	0	0
Total Expenses	395,098	438,202	428,893	469,624	446,624	517,805	48,181	10.26%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2024 Highlights & Issues on the Horizon

In 2024 the VETS Inc. therapy and outreach will no longer be part of outside agencies. Veteran Services will contract with the organization to provide therapy and outreach to members of the armed forces and their families.

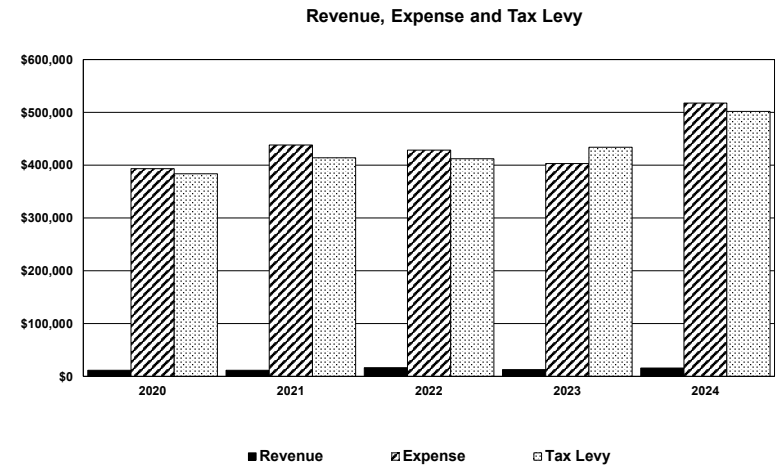
The PACT Act (Promise to Address Comprehensive Toxics) is the largest bill ever passed regarding veterans benefits & presumptive conditions. This will add significant workload for staff. The PACT Act is a comprehensive bill to address the health impacts of those who served overseas and were exposed to 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 Veteran Affairs 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.

In 2024 new shared office specialist position with Management Information Services to assist with increased caseload.

Use of carryforward for perpetual grave care and limited term staffing anticipated completion.



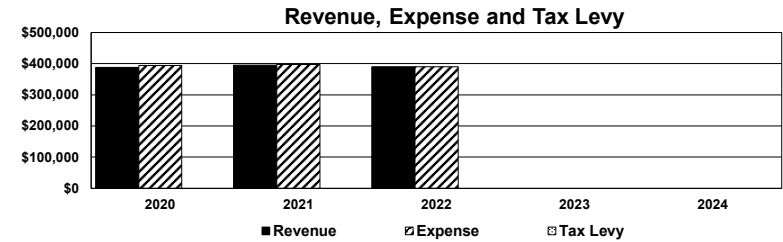
Fund: GENERAL FUND									\$ Change
Department: VETERANS SERVICE	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated		Amended To
				Actual	Adopted	Budget			2024
					Budget				
10055 VETERANS SERVICE REVENUE									
411100 GENERAL PROPERTY TAXES	-383,598	-414,153	-412,243	-216,987	-433,974	-433,974	-433,974	-501,992	68,018
424550 S/A:VETERANS SERVICE	-11,500	-11,500	-12,650	-30,178	-12,650	-12,650	-12,650	-15,813	3,163
424551 VETS GRANTS PRIVATE ORGANIZATI	0	0	-4,000	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-23,000	0	0	-23,000
TOTAL VETERANS SERVICE REVENUE	-395,098	-425,653	-428,893	-247,165	-446,624	-469,624	-446,624	-517,805	48,181
10055470 VETERANS SERVICE									
511100 SALARIES PERMANENT REGULAR	285,194	281,098	291,127	137,587	310,962	321,180	300,027	360,954	39,774
511200 SALARIES-PERMANENT-OVERTIME	0	0	100	90	0	0	530	0	0
511900 LONGEVITY-FULL TIME	1,378	1,268	1,346	0	1,488	1,488	0	460	-1,028
512100 WAGES-PART TIME	2,102	2,405	3,838	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	21,479	21,179	22,045	10,241	23,902	24,684	22,576	27,648	2,964
514200 RETIREMENT-COUNTY SHARE	18,791	19,575	18,561	8,680	21,247	21,247	18,566	24,938	3,691
514400 HEALTH INSURANCE COUNTY SHARE	24,289	25,900	26,858	6,494	27,088	27,088	6,494	31,121	4,033
514500 LIFE INSURANCE COUNTY SHARE	110	114	139	83	146	146	164	163	17
514600 WORKERS COMPENSATION	1,388	1,606	1,531	609	1,290	1,290	1,280	1,335	45
520900 CONTRACTED SERVICES	0	0	0	0	0	0	0	3,000	3,000
522500 TELEPHONE	644	636	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	1,090	1,182	1,205	405	1,400	1,400	1,200	1,200	-200
531200 OFFICE SUPPLIES AND EXPENSE	2,574	1,367	2,256	803	2,000	2,000	2,000	2,200	200
531400 SMALL EQUIPMENT	718	242	0	0	250	250	800	250	0
531800 MIS DEPARTMENT CHARGEBACKS	12,450	9,205	11,153	3,410	9,415	9,415	9,415	12,906	3,491
532200 SUBSCRIPTIONS	369	139	148	0	660	660	660	660	0
532400 MEMBERSHIP DUES	270	200	290	0	300	300	300	500	200
532800 TRAINING AND INSERVICE	790	434	1,834	856	1,340	1,340	1,340	1,220	-120
532900 OTHER PUBLICATIONS	540	581	673	231	800	800	0	1,000	200
533200 MILEAGE	952	611	1,815	198	4,223	4,223	800	4,298	75
533500 MEALS AND LODGING	1,141	1,167	4,235	2,076	5,160	5,160	2,500	8,800	3,640
552100 OFFICIALS BONDS	52	47	47	0	47	47	0	47	0
TOTAL VETERANS SERVICE	376,318	368,954	389,202	171,763	411,718	422,718	368,652	482,700	59,982
10055472 VETERAN SERVICE COMMISSION									
514100 FICA & MEDICARE TAX	0	0	6	0	77	77	35	77	0
514600 WORKERS COMPENSATION	0	0	0	0	1	1	1	0	-1
515500 COMMISSIONER FEES	0	0	75	0	1,000	1,000	500	1,000	0
533200 MILEAGE	0	0	13	0	200	200	150	200	0
552100 OFFICIALS BONDS	31	48	48	0	28	28	100	28	0
571800 VETERANS SERVICE AIDS	7,285	17,805	35,331	13,291	30,000	30,000	30,000	30,000	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: VETERANS SERVICE	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023	Amended To
				Actual	Adopted	Budget		Amended To	2024
					Budget				
TOTAL VETERAN SERVICE COMMISSION	7,316	17,853	35,472	13,291	31,306	31,306	30,786	31,305	-1
10055473 CARE OF VETERANS GRAVES									
521700 GRAVE CARE	6,510	49,300	0	0	0	12,000	0	0	-12,000
534900 PROJECT SUPPLIES FLAG HOLDERS	2,999	2,095	3,967	1,070	3,600	3,600	3,600	3,800	200
TOTAL CARE OF VETERANS GRAVES	9,509	51,395	3,967	1,070	3,600	15,600	3,600	3,800	-11,800
TOTAL DEPARTMENT REVENUE	-395,098	-425,653	-428,893	-247,165	-446,624	-469,624	-446,624	-517,805	48,181
TOTAL DEPARTMENT EXPENSE	393,142	438,202	428,641	186,124	446,624	469,624	403,038	517,805	48,181
-ADDITION TO / USE OF FUND BALANCE	-1,956	12,549	-252	-61,041	0	0	-43,586	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	379,100	387,896	385,088	0	0	0	0	0.00%	None	0	0
User Fees	1,574	0	0	0	0	0	0	0.00%			
Intergovernmental	6,812	7,425	4,496	0	0	0	0	0.00%	2024 Total	0	0
Use of Fund Balance	6,144	1,633	0	0	0	0	0	0.00%			
Total Revenues	393,630	396,954	389,584	0	0	0	0	0.00%	2025	0	0
<u>Expenses</u>											
Labor	226,726	240,833	235,873	0	0	0	0	0.00%	2026	0	0
Labor Benefits	104,258	92,511	92,073	0	0	0	0	0.00%	2027	0	0
Supplies & Services	62,646	63,610	49,608	0	0	0	0	0.00%	2028	0	0
Addition to Fund Balance	0	0	12,030	0	0	0	0	0.00%			
Total Expenses	393,630	396,954	389,584	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Women, Infants & Children Combined into Public Health in 2023										

2024 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	2020	2021	2022	2023	2023	2023	2023	\$ Change	
Department: PUBLIC HEALTH-WIC	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2024	2023
				Actual	Adopted	Budget		Amended To	2024
					Budget				
10044 PUBLIC HEALTH-WIC REVENUE									
424340 INTERPRETER FEE	0	0	-10,272	0	0	0	0	0	0
424410 WOMEN, INFANTS & CHILDREN	-378,213	-387,726	-374,781	0	0	0	0	0	0
424510 MEDICAL ASSISTANCE / MEDICAID	-887	-170	-35	0	0	0	0	0	0
455600 WIC- INSURANCE	-1,574	0	0	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-6,812	-7,425	-4,496	0	0	0	0	0	0
TOTAL PUBLIC HEALTH-WIC REVENUE	-387,486	-395,321	-389,584	0	0	0	0	0	0
10044419 PUBLIC HEALTH WIC PROGRAM									
511100 SALARIES PERMANENT REGULAR	5,818	5,094	60,661	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	993	0	0	0	0	0	0
512100 WAGES-PART TIME	220,057	234,817	174,219	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	851	922	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,572	16,876	16,418	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	15,304	16,243	15,365	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	70,062	55,434	56,620	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	41	65	70	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,279	3,892	3,600	0	0	0	0	0	0
520900 CONTRACTED SERVICES	27,765	21,587	19,833	0	0	0	0	0	0
522500 TELEPHONE	4,122	4,513	4,215	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	1,979	2,205	1,870	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	1,342	1,451	1,058	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	7,025	10,548	10,893	0	0	0	0	0	0
532200 SUBSCRIPTIONS	100	100	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	-100	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	75	1,142	385	0	0	0	0	0	0
533200 MILEAGE	364	94	113	0	0	0	0	0	0
534200 MEDICAL SUPPLIES	7,132	2,410	360	0	0	0	0	0	0
534900 PROJECT SUPPLIES	12,841	19,533	10,880	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	27	0	0	0	0	0	0	0
TOTAL PUBLIC HEALTH WIC PROGRAM	393,629	396,954	377,554	0	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-387,486	-395,321	-389,584	0	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	393,629	396,954	377,554	0	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	6,144	1,633	-12,031	0	0	0	0	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

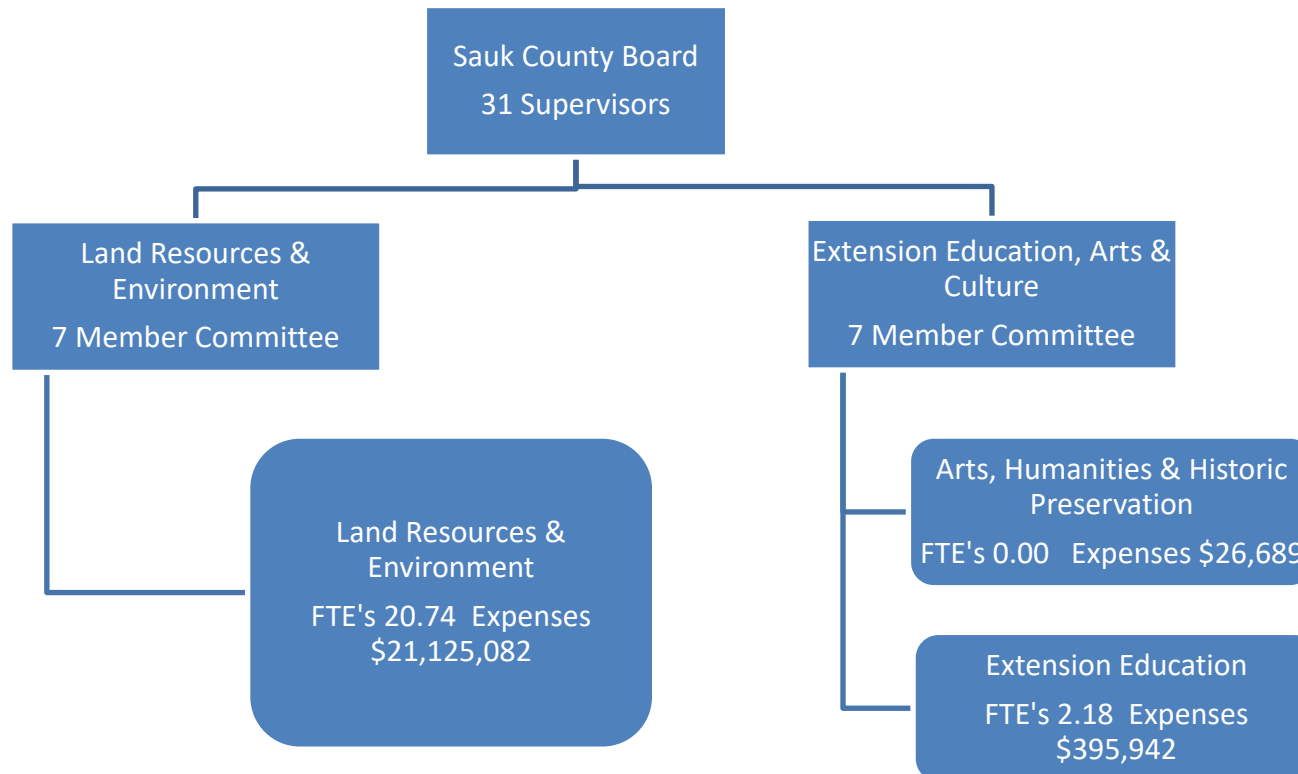
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

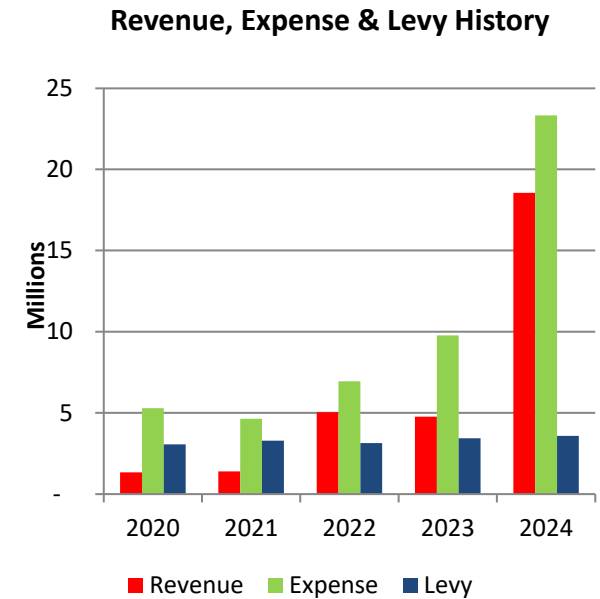
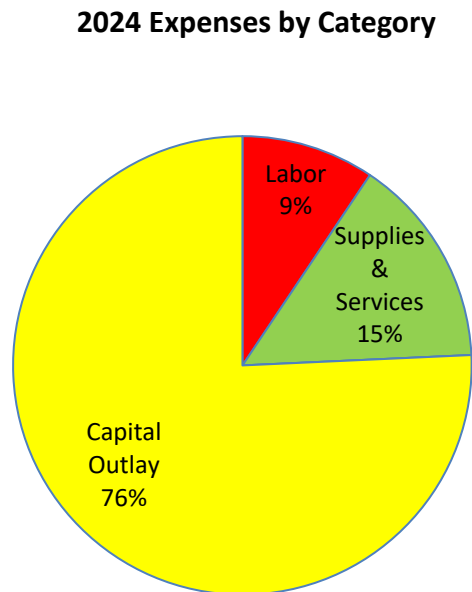
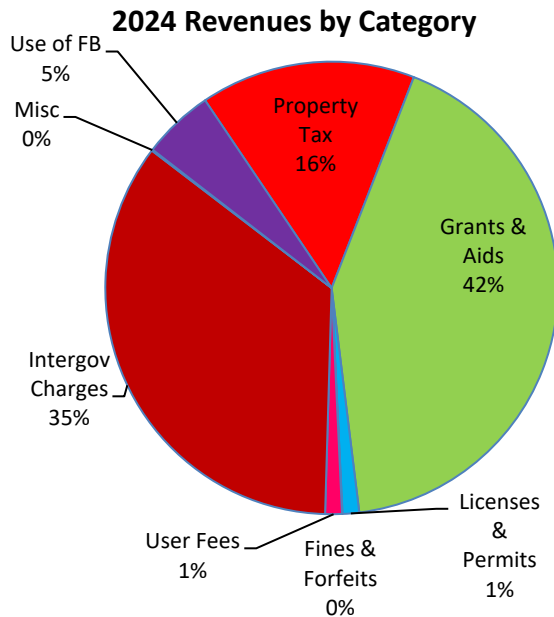
Fiscally Responsible Essential Services
Safe Community
Stewardship of Natural Resources
Development of cultural, social, and community values



Conservation, Development, Recreation, Culture & Education

Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2024

- 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 several 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 2024 budget has funding for implementation of these plans consisting of carryforward from 2023 of tax levy \$271,000.
- Efforts continue to make the connection to Devil's Lake State Park, and ultimately the 400 Trail in the City of Reedsburg. Carryforward funds of \$564,000 are included in the budget for any projects associated with the trail's construction. To create a corridor plan for the remaining segments, a contract was awarded which initiated an overall corridor planning process to assist the County in working with local communities to identify future trail and associated amenity locations. The County is also undergoing the engineering and permitting process with Dane County for the design and engineering of the Wisconsin River Bridge funded through local counties and municipalities, federal and state grants \$15,515,000.
- 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 13 years.



Arts, Humanities & Historic Preservation

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Workforce development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
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.	2/1/2024
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 Community Development and the Economic Development Committee.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2024 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<u>AHHP and Good Idea grant Programs:</u> Administer annual and monthly grant programs. Sauk County Landmark Registry: Administer ongoing honorary program to recognize historic property at a local level enhancing historic preservation. <u>Information:</u> Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	Grants	\$7,100	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$7,100		
			Wages & Benefits	\$1,039		
			Operating Expenses	\$25,650		
			TOTAL EXPENSES	\$26,689		
			COUNTY LEVY	\$19,589		
Totals			TOTAL REVENUES	\$7,100	-	
			TOTAL EXPENSES	\$26,689		
			COUNTY LEVY	\$19,589		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	2022 Actual	2023 Estimate	2024 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	12	6	7
Number of Good Idea grants awarded	15	12	10

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2022 Actual	2023 Estimate	2024 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.	\$51,000	\$20,000 (AHHP grant reduced from \$5,000 to \$3,000)	\$20,000
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.	\$7,600 (Good idea grant amount reduced to original amount of \$500)	\$6,000	\$5,000
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%

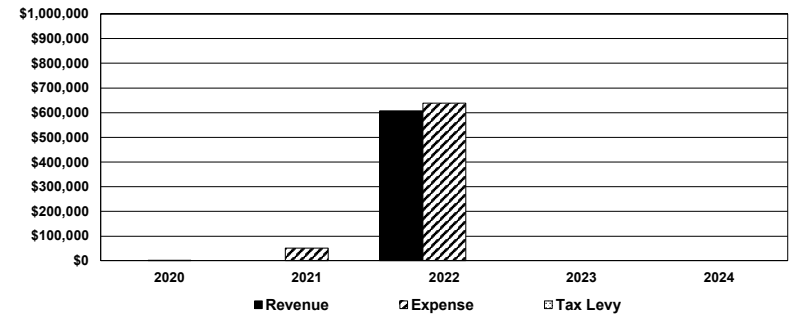
Fund: GENERAL Department: Arts, Humanities & Historic Preservation		2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2023 Amended to 2024
10999 GENERAL REVENUE									
411100	GENERAL PROPERTY TAXES	(92,422)	(53,245)	(46,905)	(9,310)	(18,620)	(18,620)	(18,620)	969
424635	ARTS & HUMANITIES GRANTS	(7,750)	(7,750)	(9,090)	(8,000)	(8,000)	(8,000)	(8,000)	(900)
493455	CONTINUING APPROP AHHP	-	-	-	-	-	-	-	-
TOTAL GENERAL REVENUE		(100,172)	(60,995)	(55,995)	(17,310)	(26,620)	(26,620)	(26,620)	69
10999513 ARTS, HUMANITIES GRANT									
514100	FICA & MEDICARE TAX	56	75	46	29	69	69	69	-
514600	WORKERS COMPENSATION	1	1	-	0	1	1	1	-
515800	PER DIEM COMMITTEE	725	975	600	375	900	900	900	69
526100	SAUK CO HISTORICAL SOCIETY	17,000	-	-	-	-	-	-	-
526102	WORMFARM INSTITUTE	-	-	-	-	-	-	-	-
526103	REEDSBURG HISTORICAL SOCIETY	15,000	-	-	-	-	-	-	-
531100	POSTAGE	40	72	89	-	-	-	-	-
531200	OFFICE SUPPLIES AND EXPENSE	61	0	0	-	150	150	150	-
532200	SUBSCRIPTIONS	-	125	200	-	125	125	125	-
532500	SEMINARS AND REGISTRATIONS	-	-	-	-	150	150	150	-
533200	MILEAGE	234	77	91	13	125	125	100	-
534900	PROJECT SUPPLIES	189	-	-	-	-	-	-	-
572000	MAJOR GRANTS	49,664	33,461	48,170	19,180	20,000	20,000	20,000	-
572001	MINI GRANTS	2,800	20,139	6,000	2,297	5,000	5,000	5,000	-
572002	SPECIAL PROGRAMS / PROJECTS	-	-	-	-	100	100	100	-
TOTAL ARTS, HUMANITIES GRANT		85,768	54,925	55,196	21,894	26,620	26,620	26,595	69
TOTAL DEPARTMENT REVENUE		(100,172)	(60,995)	(55,995)	(17,310)	(26,620)	(26,620)	(26,620)	69
TOTAL DEPARTMENT EXPENSE		85,768	54,925	55,196	21,894	26,620	26,620	26,595	69
-ADDITION TO / USE OF FUND BALANCE		(14,404)	(6,070)	(799)	4,584	-	-	(25)	-

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	607,763	0	0	0	0	0.00%	None	0	0
Interest	0	0	0	0	0	0	0	0.00%			
Miscellaneous	0	0	0	0	0	0	0	0.00%	2024 Total	0	0
Transfer from Other Funds	0	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	2,106	52,062	30,479	0	0	0	0	0.00%	2025	0	0
									2026	0	0
Total Revenues	2,106	52,062	638,242	0	0	0	0	0.00%	2027	0	0
									2028	0	0
<u>Expenses</u>											
Supplies & Services	0	0	0	0	0	0	0	0.00%			
Capital Outlay	2,106	52,062	638,242	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	2,106	52,062	638,242	0	0	0	0	0.00%			
Beginning of Year Fund Balance	0	(2,106)	(54,168)		(84,647)	(84,647)					
End of Year Fund Balance	(2,106)	(54,168)	(84,647)		(84,647)	(84,647)					

2024 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy

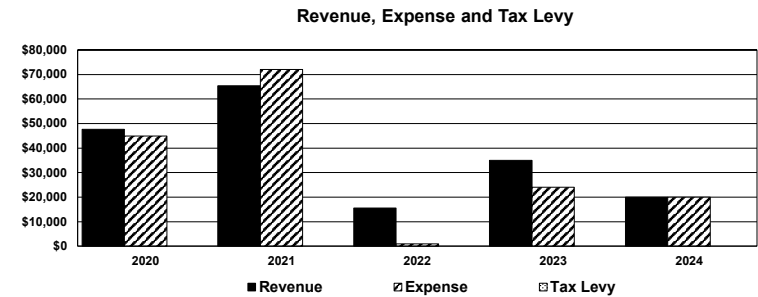


Fund: CDBG-ED REVOLVING LOANS Department: GENERAL	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change	
								2024	2023 Amended To 2024
31999 CDBG-ED REVOLVING LOANS REV									
424299 AMERICAN RESCUE PLAN ACT	0	0	-180,430	-85	0	0	0	0	0
425662 CDBG CLOSE GRANT	0	0	-427,333	0	0	0	0	0	0
TOTAL CDBG-ED REVOLVING LOANS REV	0	0	-607,763	-85	0	0	0	0	0
31999679 CDBG-ED REVOLVING LOANS									
581900 CAPITAL OUTLAY-CDBG CLOSE GR	2,106	52,062	638,242	85	0	0	0	0	0
TOTAL CDBG-ED REVOLVING LOANS	2,106	52,062	638,242	85	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	0	0	-607,763	-85	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	2,106	52,062	638,242	85	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	2,106	52,062	30,479	0	0	0	0	0	

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>											
Interest	10	15	23	0	0	0	0	0.00%	None	0	0
Miscellaneous	47,681	65,327	15,584	20,000	35,000	20,000	0	0.00%			
Use of Fund Balance	0	6,744	0	0	0	0	0	0.00%	2024 Total	0	0
Total Revenues	47,691	72,086	15,607	20,000	35,000	20,000	0	0.00%			
<u>Expenses</u>											
Supplies & Services	44,981	72,086	1,030	20,000	24,000	20,000	0	0.00%	2025	0	0
Addition to Fund Balance	2,710	0	14,577	0	11,000	0	0	0.00%	2026	0	0
Total Expenses	47,691	72,086	15,607	20,000	35,000	20,000	0	0.00%	2027	0	0
Beginning of Year Fund Balance	22,075	24,784	18,039		32,615	43,615			2028	0	0
End of Year Fund Balance	24,784	18,039	32,615		43,615	43,615					

2024 Highlights & Issues on the Horizon

The Community Development Block Grant Housing Rehabilitation Program provides funding for housing rehabilitation to residents who qualify based on program income parameters. Repayments from Housing Rehabilitation loans are re-loaned as approved. This budget includes an average loan based on repayment dollars, assuming repayment dollars are



Fund: CDBG HOUSING REHAB Department: GENERAL	2020 Actual	2021 Actual	2022 Actual	2023 6 Months Actual	2023 Originally Adopted Budget	2023 Amended Budget	2023 Estimated	\$ Change 2024 2023 Amended To 2024	
35999 CDBG HOUSING REHAB									
481100 INTEREST ON INVESTMENTS	-10	-15	-23	-14	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-47,681	-65,327	-15,584	-14,665	-20,000	-20,000	-35,000	-20,000	0
TOTAL CDBG HOUSING REHAB	-47,691	-65,342	-15,607	-14,679	-20,000	-20,000	-35,000	-20,000	0
35999705 CDBG HOUSING REHAB									
520900 CONTRACTED SERVICES	7,455	8,862	30	0	2,000	2,000	4,000	2,000	0
526300 LOANS ISSUED TO PARTICIPANTS	37,526	63,224	1,000	0	18,000	18,000	20,000	18,000	0
TOTAL CDBG HOUSING REHAB	44,981	72,086	1,030	0	20,000	20,000	24,000	20,000	0
TOTAL DEPARTMENT REVENUE	-47,691	-65,342	-15,607	-14,679	-20,000	-20,000	-35,000	-20,000	0
TOTAL DEPARTMENT EXPENSE	44,981	72,086	1,030	0	20,000	20,000	24,000	20,000	0
-ADDITION TO / USE OF FUND BALANCE	-2,709	6,744	-14,577	-14,679	0	0	-11,000	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

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.	Regional Soils and Crops Specialist will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers, county partners and agricultural businesses through visits and discussions.	6/30/2024
		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.	12/31/2024
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2024
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2024
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2024
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.	12/31/2024

Extension Education

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.	12/31/2024
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.	6/1/2024
	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.	12/31/2024
	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.	12/31/2024
	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.	12/31/2024
	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.	12/31/2024
	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.	2/1/2024
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.	12/31/2024
	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.	12/31/2024
	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.	9/1/2024
	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.	12/31/2024

Extension Education

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.	12/31/2024			
	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.	12/31/2024			
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Updated Sauk County Institute of Leadership curriculum will be offered in the fall for in-person classes.	6/1/2024			
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.	12/31/2024			
	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.	12/31/2024			
	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.	10/1/2024			
	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.	12/31/2024			
Program Evaluation						
Program Title	Program Description	Mandates and References	2024 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.	1,000	0.20	Number of participants completing certification
			Grants	682		
			Use of Carry forward	-		
			TOTAL REVENUES	1,682		
			Wages & Benefits	15,642		
			Operating Expenses	24,395		
			TOTAL EXPENSES	40,037		
COUNTY LEVY	38,355					
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.	500	0.78	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	1,183		
			Wages & Benefits	52,968		
			Operating Expenses	60,837		
			TOTAL EXPENSES	113,805		
			COUNTY LEVY	112,622		

Extension Education

Health and Well-Being	Work with families to build relationships which encourage healthy children, parents, and grandparents. Offer financial education resources which help individuals and families achieve financial well-being through one on one coaching and a variety of classes. Financial and parenting 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 to build strong families that make even stronger communities. Educate rural residents and farm families concerning stress, health, and mental health concerns.		User Fees / Misc.	500	0.40	Dollar value of education programs offered
			Grants	683		
			TOTAL REVENUES	1,183		
			Wages & Benefits	31,284		
			Operating Expenses	54,559		
			TOTAL EXPENSES	85,843		
			COUNTY LEVY	84,660		
FoodWise	Advance healthy eating habits, active lifestyles and healthy community environments for low-income families through nutrition education at the individual, community and systems levels. Federally funded program.		COUNTY LEVY	-	-	
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.	8,500	0.40	
			Grants	683		
			TOTAL REVENUES	9,183		
			Wages & Benefits	31,284		
			Operating Expenses	65,879		
			TOTAL EXPENSES	97,163		
			COUNTY LEVY	87,980		
Horticulture	Consumer oriented services that are connected to Extension. For example: teaching classes, webinars; analyze soil samples; consultation on home, lawn, and garden pests; hands-on workshops. UW campus specialists are frequently consulted to address citizen horticulture needs.		User Fees / Misc.	500	0.20	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	1,182		
			Wages & Benefits	15,642		
			Operating Expenses	27,810		
			TOTAL EXPENSES	43,452		
			COUNTY LEVY	42,270		
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	15,642		
			Operating Expenses	-		
			TOTAL EXPENSES	15,642		
Totals			TOTAL REVENUES	14,413	2.18	
			TOTAL EXPENSES	395,942		
			COUNTY LEVY	381,529		

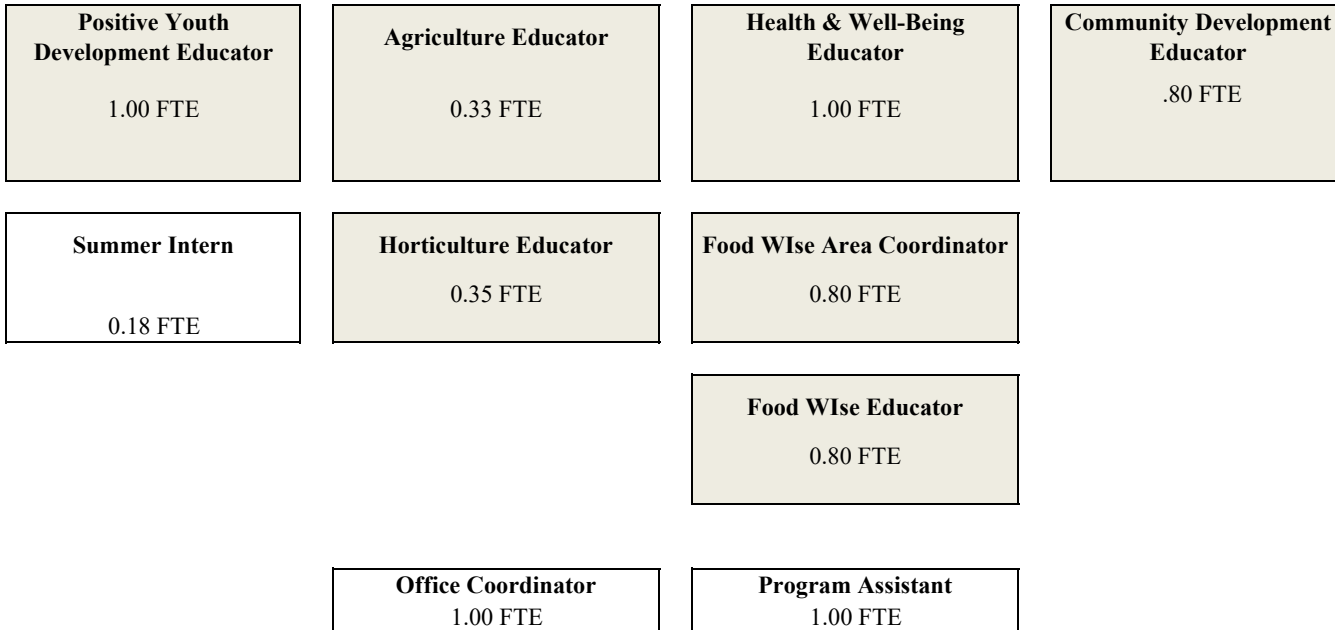
Extension Education

Output Measures - How much are we doing?					
Description		2022 Actual	2023 Budget	2024 Estimate	
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and provided resources.		387	300	300	
Number of participants who attended Pesticide Applicator training to become state certified.		58	125	100	
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.		85	95	95	
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)		125	150	150	
Number of households that participated in the Sauk County well water testing program..		135	100	125	
Number of direct client contacts made by the Sauk County Foodwise program. (unduplicated: # of unique individuals; duplicated: included meeting with the same unique individuals various times such as in lesson series where participants learn about new topics each lesson)		1200 unduplicated contacts; 3500 duplicated contacts	1250 unduplicated contacts; 3550 duplicated contacts	1250 unduplicated contacts; 3550 duplicated contacts	
Number of indirect client contacts made by the Sauk County FoodWlse Program (reached indirectly via newsletter).		1200 unduplicated	1250 unduplicated contacts	1250 unduplicated contacts	
Number of adults who served as certified Sauk County 4-H Volunteers.		115	125	100	
Number of youth enrolled as members of Sauk County 4-H Clubs.		394	387	400	
Number of participants engaged in parenting education.		192	200	200	
Number of participants engaged in financial education.		28	50	50	
Key Outcome Indicators / Selected Results - How well are we doing?					
Description		What do the results mean?	2022 Actual	2023 Budget	2024 Estimate
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.		Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).		Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	\$30,000	\$50,000	\$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%	98%
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%	95%	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	125	125
Total dollar value of the nutrition education services provided by the FoodWlse educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWlse program)		Nutrition education on making healthy food choices, stretching food dollars to help ensure adequate food availability in the home, food safety, feeding young children provided to income-eligible participants throughout Sauk County. FoodWlse works with partners such as food pantries, schools and apartments to help make healthy choices in places where participants live, learn, work and play.	\$42,525	\$45,000	\$45,000
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$24.14 per hour or \$1,810.50 per volunteer).		Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	\$251,659	\$244,417	\$181,050

Extension Education

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

Area Extension Director*



The Extension educators are employees of the State of Wisconsin. Extension and Sauk County are partners co-investing in the educators.

*FTE only includes county employees

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE Change	0.00	-0.41	0.00	0.00	-0.12
FTE Balance	2.71	2.30	2.30	2.30	2.18

Fund: GENERAL FUND									\$ Change
Department: EXTENSION EDUCATION	2020	2021	2022	2023	2023	2023	2023	2024	2023
	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	Amended To	2024
				Actual	Adopted	Budget			2024
					Budget				
10070 EXTENSION EDUCATION REVENUE									
411100 GENERAL PROPERTY TAXES	-404,523	-396,846	-360,646	-194,722	-389,443	-389,443	-389,443	-381,529	-7,914
424296 ROUTES TO RECOVERY COVID	-3,049	0	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
467000 UWX OFFICE SERVICES	-3,225	-2,857	-983	-1,172	-4,000	-4,000	-2,557	-2,500	-1,500
467150 PESTICIDE TRAINING REVENUE	-1,290	-330	-3,100	-760	0	0	-760	-500	500
467170 DRINKING WATER TEST ADMIN FEES	-16,296	-11,977	-14,075	0	-8,000	-8,000	-8,000	-8,000	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-6,875	-6,962	0	0	-6,962
TOTAL EXTENSION EDUCATION REVENUE	-431,795	-415,423	-382,217	-198,360	-411,731	-411,818	-404,173	-395,942	-15,876
10070541 SAUK COUNTY FAIR BOARD									
526100 AGRICULTURAL SOCIETY (FAIR)	25,000	0	0	0	0	0	0	0	0
TOTAL SAUK COUNTY FAIR BOARD	25,000	0	0	0	0	0	0	0	0
10070560 EXTENSION EDUCATION									
511100 SALARIES PERMANENT REGULAR	97,340	92,367	100,302	52,386	112,247	112,247	112,247	123,410	11,163
511200 SALARIES-PERMANENT-OVERTIME	0	0	284	321	0	0	321	0	0
511900 LONGEVITY-FULL TIME	337	280	379	0	400	400	400	460	60
512100 WAGES-PART TIME	0	6,045	0	0	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	8,131	2,061	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,709	7,329	6,960	3,571	8,617	8,617	8,617	9,476	859
514200 RETIREMENT-COUNTY SHARE	6,593	6,135	6,414	3,428	7,170	7,170	7,170	8,164	994
514400 HEALTH INSURANCE COUNTY SHARE	17,920	14,026	17,330	9,741	19,522	19,522	19,522	20,748	1,226
514500 LIFE INSURANCE COUNTY SHARE	30	45	58	34	67	67	67	69	2
514600 WORKERS COMPENSATION	77	179	106	59	153	153	153	136	-17
520600 CONTRACTS	156,385	184,515	93,644	0	177,995	177,995	125,496	157,696	-20,299
522100 WATER TESTING	15,298	10,392	13,325	0	8,000	8,000	8,000	8,000	0
522500 TELEPHONE	2,489	3,037	1,845	433	3,000	3,000	2,000	2,000	-1,000
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	4,906	3,596	2,677	859	5,000	5,000	4,000	4,000	-1,000
531200 OFFICE SUPPLIES AND EXPENSE	6,030	5,335	3,160	1,293	4,500	4,500	4,500	4,500	0
531400 SMALL EQUIPMENT	253	790	300	285	1,200	1,200	1,200	1,200	0
531500 FORMS AND PRINTING	7,918	7,492	3,300	70	3,500	3,500	3,500	3,500	0
531800 MIS DEPARTMENT CHARGEBACKS	15,970	13,704	17,355	5,298	15,276	15,276	19,278	16,374	1,098
532200 SUBSCRIPTIONS	471	0	48	0	0	0	0	0	0
532400 MEMBERSHIP DUES	990	850	370	0	750	750	750	750	0
532500 SEMINARS AND REGISTRATIONS	1,520	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,255	1,435	2,055	668	5,000	5,000	4,500	4,500	-500
533000 PESTICIDE EXPENSES	2,031	243	1,823	0	0	87	0	0	-87
533200 MILEAGE	2,680	6,945	2,880	1,868	11,000	11,000	8,000	8,000	-3,000

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	\$ Change
Department: EXTENSION EDUCATION	Actual	Actual	Actual	6 Months	Originally	Amended	Estimated	2023
				Actual	Adopted	Budget		Amended To
					Budget			2024
10070560 EXTENSION EDUCATION								
533500 MEALS AND LODGING	52	96	14	90	600	600	600	600
534800 EDUCATIONAL SUPPLIES	2,319	4,156	3,236	1,367	16,875	16,875	16,875	11,500
534900 PROJECT SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
551000 INSURANCE	0	0	0	0	359	359	359	359
TOTAL EXTENSION EDUCATION	370,206	381,552	288,362	92,270	411,731	411,818	358,055	395,942
TOTAL DEPARTMENT REVENUE	-431,795	-415,423	-382,217	-198,360	-411,731	-411,818	-404,173	-395,942
TOTAL DEPARTMENT EXPENSE	395,206	381,552	288,362	92,270	411,731	411,818	358,055	395,942
-ADDITION TO / USE OF FUND BALANCE	-36,589	-33,871	-93,855	-106,090	0	0	-46,118	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) .	12/31/2024
		Complete updates to Chapter 7 Zoning Ordinance.	12/31/2024
		Provide planning assistance to the Great Sauk Trail to Devils Lake, Baraboo-Reedsburg, and the bridge from Dane County to Sauk County to connect to the Walking Iron Trail.	12/31/2026
		Direct the Sauk County Comprehensive Planning Process.	12/31/2025
		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.	12/31/2024

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 park policies and procedures, to include a Special Events policy.	12/31/2024
		Implementation of the Master Plan for the County Farm.	Thru 2042
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.	Define and implement outreach and education strategies to inform the County Board of Department programs and performance metrics.	12/31/2024
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
		Work with Department staff and the MIS Department to update and organize the department website.	12/31/2024
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	12/31/2024
		Establish a better relationship with towns and coordinate planning and zoning efforts.	Continuous
		Continue implementation of MailChip to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	Continuous
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and statutory requirements.	Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	12/31/2024
		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.	6/30/2024
		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
		Continue record retention efforts. Organize record storage areas.	12/31/2024
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Pursue funding mechanisms that may assist in implementation.	Create a department policy and procedure manual.	12/31/2024
		Review department programs and operations to determine level of service requirements and potential future changes.	Continuous
		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.	12/31/2024
		Provide technical assistance to lake associations with water quality issues.	Continuous
		Install water quality improvement projects through Land and Water Resource Management, MDV, and other grant programs.	Continuous

Land Resources & Environment

Program Evaluation						
	Program Title	Program Description	Mandates and References	2024 Budget		FTE'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 ATPC 72, ATPC 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	User Fees / Misc	\$33,000	2.12
				Grants	\$0	
				Use of Carryforward	\$105,000	
				TOTAL REVENUES	\$138,000	
				Wages & Benefits	\$212,358	
				Operating Expenses	\$145,851	
				TOTAL EXPENSES	\$358,209	
				COUNTY LEVY	\$220,209	
				Wages & Benefits	\$91,375	
				Operating Expenses	\$13,797	
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 ATPC 72, ATPC 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	\$6,500	0.87
				Grants	\$0	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$6,500	
				Wages & Benefits	\$91,375	
				Operating Expenses	\$13,797	
				TOTAL EXPENSES	\$105,172	
				COUNTY LEVY	\$98,672	
				Wages & Benefits	\$94,102	
				Operating Expenses	\$10,426	
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, ATPC 72, ATPC 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25	User Fees / Misc	\$173,500	0.94
				Grants	\$0	
				Use of Carryforward	\$0	
				TOTAL REVENUES	\$173,500	
				Wages & Benefits	\$94,102	
				Operating Expenses	\$10,426	
				TOTAL EXPENSES	\$104,528	
				COUNTY LEVY	(\$68,972)	
				Wages & Benefits	\$59,874	
				Operating Expenses	\$18,703	
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	\$13,850	0.59
				Grants	\$8,000	
				TOTAL REVENUES	\$21,850	
				Wages & Benefits	\$59,874	
				Operating Expenses	\$18,703	
				TOTAL EXPENSES	\$78,577	
				COUNTY LEVY	\$56,727	
				Wages & Benefits	\$59,874	
				Operating Expenses	\$18,703	
				TOTAL EXPENSES	\$78,577	

Land Resources & Environment

Program Evaluation							
	Program Title	Program Description	Mandates and References	2024 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	\$9,000	0.04	Assign, create, and place fire signs in accordance with ordinance requirements and department policy.
				Grants	\$0		
				TOTAL REVENUES	\$9,000		
				Wages & Benefits	\$4,217		
				Operating Expenses	\$3,800		
				TOTAL EXPENSES	\$8,017		
COUNTY LEVY	(\$983)						
6	Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	User Fees / Misc	\$33,000	0.57	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135.
				Grants	\$0		
				TOTAL REVENUES	\$33,000		
				Wages & Benefits	\$54,554		
				Operating Expenses	\$4,650		
				TOTAL EXPENSES	\$59,204		
COUNTY LEVY	\$26,204						
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	User Fees / Misc	\$0	0.02	Verify annual compliance with easements purchased through this program.
				Grants	\$0		
				Use of Carryforward	\$2,609		
				TOTAL REVENUES	\$2,609		
				Wages & Benefits	\$1,658		
				Operating Expenses	\$1,000		
TOTAL EXPENSES	\$2,658						
COUNTY LEVY	\$49						
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	User Fees / Misc	\$7,000	0.39	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$7,000		
				Wages & Benefits	\$44,078		
				Operating Expenses	\$11,190		
TOTAL EXPENSES	\$55,268						
COUNTY LEVY	\$48,268						
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	User Fees / Misc	\$7,000	0.35	Provide for the Clean Sweep event twice a year, providing options for the proper disposal of electronics and hazardous waste.
				Grants	\$12,500		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$19,500		
				Wages & Benefits	\$34,765		
				Operating Expenses	\$61,531		
TOTAL EXPENSES	\$96,296						
COUNTY LEVY	\$76,796						
11	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follow: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. Ch. 31 NR 330, 333, 335 Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	User Fees / Misc	\$0	0.37	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely.
				Grants	\$318,830		
				Use of Carryforward	\$177,649		
				TOTAL REVENUES	\$496,479		
				Wages & Benefits	\$41,328		
				Operating Expenses	\$570,193		
TOTAL EXPENSES	\$611,521						
COUNTY LEVY	\$115,042						
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	User Fees / Misc	\$27,500	1.94	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				Grants	\$35,629		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$63,129		
				Wages & Benefits	\$193,699		
				Operating Expenses	\$112,851		
TOTAL EXPENSES	\$306,550						
COUNTY LEVY	\$243,421						

Land Resources & Environment

	Program Evaluation						
	Program Title	Program Description	Mandates and References	2024 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	1.33	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	\$105,656		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$105,656		
				Wages & Benefits	\$162,393		
				Operating Expenses	\$12,937		
				TOTAL EXPENSES	\$175,330		
COUNTY LEVY	\$69,674						
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	User Fees / Misc	\$7,500	1.64	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.
				Grants	\$93,497		
				Use of Carryforward	\$92,568		
				TOTAL REVENUES	\$193,565		
				Wages & Benefits	\$163,727		
				Operating Expenses	\$119,145		
				TOTAL EXPENSES	\$282,872		
COUNTY LEVY	\$89,307						
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	\$0		
				TOTAL REVENUES	\$22,951		
				Wages & Benefits	\$9,111		
				Operating Expenses	\$22,951		
				TOTAL EXPENSES	\$32,062		
COUNTY LEVY	\$9,111						
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	\$2,500	0.95	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	\$93,939		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$96,439		
				Wages & Benefits	\$98,347		
				Operating Expenses	\$133,092		
				TOTAL EXPENSES	\$231,439		
COUNTY LEVY	\$135,000						
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	0.60	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	\$65,190		
				Operating Expenses	\$22,801		
				TOTAL EXPENSES	\$87,991		
COUNTY LEVY	\$87,991						
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	0.19	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	\$19,261		
				Operating Expenses	\$2,710		
				TOTAL EXPENSES	\$21,971		
COUNTY LEVY	\$21,971						
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	0.02	Transfer of funds for assistance with wildlife damage.
				Grants	\$20,017		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$20,017		
				Wages & Benefits	\$1,999		
				Operating Expenses	\$20,017		
				TOTAL EXPENSES	\$22,016		
COUNTY LEVY	\$1,999						

Land Resources & Environment

Program Evaluation							
	Program Title	Program Description	Mandates and References	2024 Budget		FTE's	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	\$44,250	0.18	Maintain the County Farm as a productive and sustainable farm.
				Grants	\$4,314		Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$48,564		
				Wages & Benefits	\$20,531		
				Operating Expenses	\$114,816		
				TOTAL EXPENSES	\$135,347		
				COUNTY LEVY	\$86,783		
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 ATPC 50, NR 151	User Fees / Misc	\$0	0.16	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	\$14,971		
				Operating Expenses	\$1,988		
				TOTAL EXPENSES	\$16,959		
				COUNTY LEVY	\$12,645		
23	Cooperative Conservation Agreement	The Cooperative Conservation Agreement is for the purpose of leveraging NRCS resources, addressing local natural resource issues, encouraging collaboration and developing state and community level conservation leadership. The funding opportunity is to leverage NRCS and partner resources to (1) improve water quality; (2) improve soil health; (3) provide habitat for local wildlife species concern; (4) improve the environmental and economic performance of working agricultural land; and (5) assist communities and group to build and strengthen local food projects that provide healthy food and economic opportunities.	2008 Farm Bill	User Fees / Misc	\$0	1.00	Provide staffing support for conservation technical assistance and farm bill delivery, specifically within impaired watersheds. Provide outreach and education on farm productivity and resilience to producers through the LRWM Plan. Build capacity of the Department to implement the Sauk County Farm Master Plan.
				Grants	\$104,192		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$104,192		
				Wages & Benefits	\$99,405		
				Operating Expenses	\$10,000		
				TOTAL EXPENSES	\$109,405		
				COUNTY LEVY	\$5,213		
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	0.03	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
				Grants	\$71,490		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$71,490		
				Wages & Benefits	\$2,412		
				Operating Expenses	\$71,490		
				TOTAL EXPENSES	\$73,902		
				COUNTY LEVY	\$2,412		
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	0.01	Implementation of collaborative efforts to support ATV organizations in Sauk County.
				Grants	\$649		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$649		
				Wages & Benefits	\$482		
				Operating Expenses	\$181		
				TOTAL EXPENSES	\$663		
				COUNTY LEVY	\$14		
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	0.01	Implementation of collaborative efforts to support OHM organizations in Sauk County.
				Grants	\$1,925		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$1,925		
				Wages & Benefits	\$965		
				Operating Expenses	\$989		
				TOTAL EXPENSES	\$1,954		
				COUNTY LEVY	\$29		
26	Camping	Maintenance and operation of a 66-unit campground at White Mound Park	Sauk County Ordinance Chapter 10; ATPC 79	User Fees / Misc	\$72,750	1.45	Improved and compliant campsites with access to park amenities and activities.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$72,750		
				Wages & Benefits	\$114,972		
				Operating Expenses	\$26,632		
				TOTAL EXPENSES	\$141,604		
				COUNTY LEVY	\$68,854		

Land Resources & Environment

	Program Evaluation						
	Program Title	Program Description	Mandates and References	2024 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	\$132,250	3.84	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
				Grants	\$0		
				Use of Carryforward	\$38,775		
				TOTAL REVENUES	\$171,025		
				Wages & Benefits	\$317,986		
				Operating Expenses	\$160,169		
				TOTAL EXPENSES	\$478,155		
	COUNTY LEVY	\$307,130					
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	\$25,000	0.42	Increased Secchi Depth Readings to ensure clear water.
				Use of Carryforward	\$94,700		
				TOTAL REVENUES	\$119,700		
				Wages & Benefits	\$36,184		
				Operating Expenses	\$116,200		
				TOTAL EXPENSES	\$152,384		
				COUNTY LEVY	\$32,684		
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	\$1,930		
				Operating Expenses	\$4,490		
				TOTAL EXPENSES	\$6,420		
				COUNTY LEVY	\$4,175		
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	\$8,000	0.64	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	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$8,000		
				Wages & Benefits	\$63,393		
				Operating Expenses	\$12,000		
				TOTAL EXPENSES	\$75,393		
	COUNTY LEVY	\$67,393					
	Outlay	ADA Transition Plan Implementation GSST Trail Expansion GSST / Walking Iron Bridge - WI River County Farm Plan Implementation (signs, community gardens, fire house) Golf Cart Replacement - Parks Hemlock Park Upgrades	\$44,350 \$5,452,195 \$11,232,048 \$40,000 \$10,000 \$66,190	User Fees / Misc	\$5,000	-	Implementation and completion of specific projects identified on the capital outlay document.
				Grants	\$16,608,677		
				Use of Carryforward	\$674,535		
				TOTAL REVENUES	\$17,288,212		
				Wages & Benefits	\$0		
				Operating Expenses	\$17,293,212		
				TOTAL EXPENSES	\$17,293,212		
	COUNTY LEVY	\$5,000					
	Totals			TOTAL REVENUES	\$19,302,261	20.79	
				TOTAL EXPENSES	\$21,125,082		
				COUNTY LEVY	\$1,822,821		

Land Resources & Environment

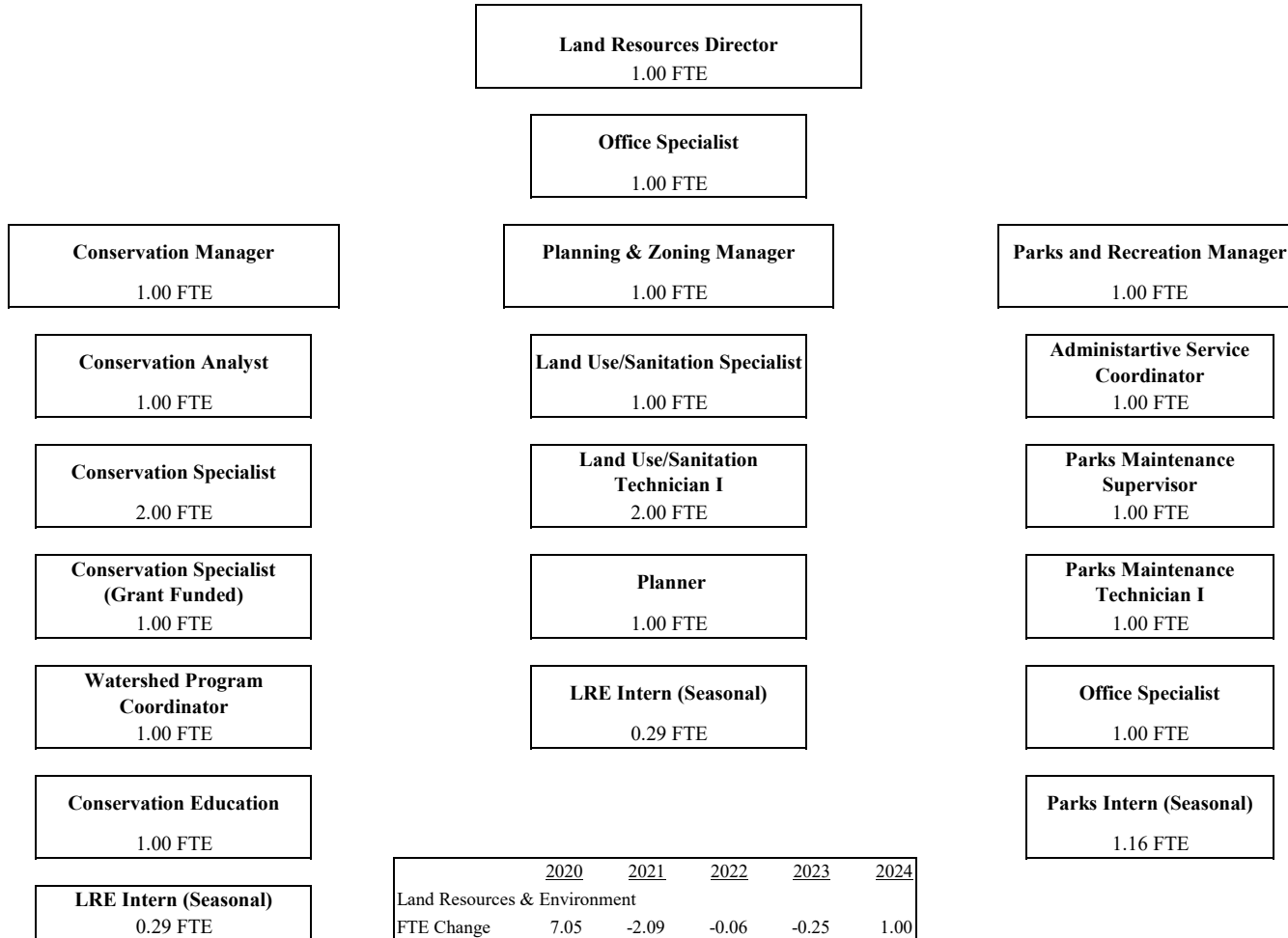
Output Measures - How much are we doing?				
	Description	2022 Actual	2023 Estimate	2024 Budget
Conservation	Provide financial assistance to landowners and operators with installing conservation practices.	24 practices	20 practices	20 practices
	Provide technical assistance to landowners to install conservation practices.	65 landowners	40 landowners	40 landowners
	Provide outreach and education programs to school aged audiences and adults.	35 programs	20 programs	20 programs
	Share information and engage with the public utilizing social media and email marketing.	331 Facebook posts 5 Mailchimp emails	200 Facebook posts 30 Mailchimp emails	200 Facebook posts 30 Mailchimp emails
	Provide residents with opportunities to recycle agricultural plastics and properly dispose of household hazardous waste and electronics.	8 events	8 events	8 events
	Enhance natural communities by offering the annual tree sale and antive plant sale	1 program	1 program	2 programs
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Sauk County Chapter 26 Ordinance.	77 farms inspected	50 farm inspected	50 farms inspected
Planning and Zoning	Review and approve Subdivision Plats and Certified Survey Maps (CSMs) for compliance with state statutes and County ordinance.	2 plats 102 CSM	1 plat 100 CSM	1 plat 100 CSM
	Conduct zoning related inspections for permitting and ordinance compliance purposes (BOA, Shoreland, Code Enforcement, Non-metallic mining, etc.)	169	210	200
	Annually review and provide reports to the DNR for all non-metallic mining sites/acres.	36 sites / 2,415 acres	36 sites / 2,415 acres	36 sites / 2,415 acres
	Review and approve Planned Rural Development Lots, to preserve and protect agriculturally viable acres.	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
	Work with landowners to obtain necessary zoning permits for conditional uses.	25 CUP 4 EA Dwellings	15 CUP 2 EA Dwellings	20 CUP 2 EA Dwellings
	Review land use and sanitary permits for compliance with state regulations and County ordinances.	413 Land Use 200 Sanitary	400 Land Use 150 Sanitary	400 Land Use 150 Sanitary
	Work to address complaints and ordinance violations through the Department's Code Enforcement policy.	52 citations	50 citations	50 citations
	Assist landowners with failing septic systems that may qualify for assistance through the Wisconsin Fund Program.	0 / \$0	0 / \$	1 / \$8000
	Provide notice to landowners of Septic Maintenance Requirements.	5,732	4,500	4,500
	Review and ensure compliance with state requirements for POWTS Soil Tests and Septic Closing On-site Inspections.	0 Soils On-Site 127 Closing Inspections	10 Soils On-site 100 Closing Inspections	5 Soils On-site 100 Closing Inspections
	Total miles of snowmobile trails maintained.	215.5	215.5	215.5
	Online camping reservations	1127	950	1000
	Direct camping reservations	735	600	500
	Camping revenue	\$84,093	\$70,000	\$75,000
Parks and Recreation	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
	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
	Projects funded by County Conservation Aids	1	1	1
	Dams - Number of inspections completed	n/a	15	5
	Dams - Staff time for dam inspections/repairs	235 hours	250 hours	250 hours
	Number of Emergency Action Plans for County-owned dams updated and number of meetings held.	2 updates 0 meetings	1 update 1 meeting	1 update 1 meeting
	Number of GSST trail users	122,203	70,000	80,000
	GSST Revenue generated - Trail passes	\$10,864	\$8,000	\$8,000
	GSST staff time (hours)	342	575	600
	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?	2022 Actual	2023 Estimate	2024 Budget
Conservation	Installed livestock, cropland, and water quality conservation practices	Installation of practices will result in tons of soil saved, pounds of phosphorus reduced, and gallons of water infiltrated.	6,798.5 tons of soil 5,976.2 lbs phosphorus reduction 44,367,000 gallons of water infiltrated	3,000 tons of soil 2,000 lbs phosphorus reduction 20,000,000 gallons of water infiltrated	3,000 tons of soil 2,000 lbs phosphorus reduction 20,000,000 gallons of water infiltrated
	Technical assistance provided to landowners.	Assistance will result in land management practices that will protect natural resources and improve farm productivity and profitability.	22,060 acres impacted	10,000 acres impacted	10,000 acres impacted
	Outreach and education. Presentations of programs offered by staff.	The public will better understand the department's mission and topics of interest.	3,427 participants	400 participants	400 participants
	Virtual engagement with the public.	The public will be provided "real time" information regarding department programs, events, and other important information.	35,974 reached via Facebook 173 reached via email	35,974 reached via Facebook 173 reached via email	35,974 reached via Facebook 173 reached via email
	Participation in the Dane County HHW Voucher Program, Ag Plastics Collection, and Clean Sweep Events.	Collection of waste and other items throughout the year at designated events protects the natural resources of the County. Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill.	10 vouchers issued 22,539 lbs waste collected 41,082 lbs electronics collected 17.3 tons ag plastics collected	10 vouchers issued 10,000 lbs waste collected 25,000 lbs electronics collected 10 tons ag plastics collected	10 vouchers issued 10,000 lbs waste collected 25,000 lbs electronics collected 10 tons ag plastics collected
	Coordinate the annual tree sale and native plant sale.	Promoting the planting of native tree and prairie plants supports important wildlife species such as native pollinators.	14,450 trees sold	18,000 trees sold	20,000 tree sold 2,000 native plants sold
	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards.	Active participation will result in reduced soil erosion and agricultural runoff.	155 on-site visits	100 on-site visits	100 on-site visits
Planning and Zoning	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	50 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	25 closed
	Number of complete zoning related applications received and issued within 15 days.	Ensures compliance with County Ordinances; and permits issued in a timely fashion to County landowners.	n/a	n/a	400 applications/permits
	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 / 10 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	20 events / 100 participants
	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	11 projects	10 projects	5 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	5 events / 1000 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 miles	2.0 miles
	Number of Dam compliant with the State of Wisconsin DNR/DATCP	Safety for county residents and visitors	5 compliant	4 compliant	6 compliant

Land Resources & Environment

Oversight Committee: **Land Resources & Environment**



	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Land Resources & Environment					
FTE Change	7.05	-2.09	-0.06	-0.25	1.00
FTE Balance	21.24	19.15	19.09	18.84	19.84
Parks					
FTE Change	-5.07	0.00	0.00	0.71	0.19
FTE Balance	0.00	0.00	0.00	0.71	0.90
Total					
FTE Change	1.98	-2.09	-0.06	0.46	1.19
FTE Balance	21.24	19.15	19.09	19.55	20.74

	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	Estimated Year End Actual as of August 2023	2024 Budget	\$ Change from 2023 Amended to 2024 Budget	% Change from 2023 Amended to 2024 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RESOURCES & ENVIRONMENT											
<u>Revenues</u>											
Tax Levy	1,358,964	1,554,154	1,448,624	1,702,669	1,702,669	1,822,821	120,152	7.06%	Expansion GSST	5,452,195	0
Grants & Aids	487,523	532,600	499,928	3,859,102	1,521,826	9,419,546	5,560,444	144.09%	GSST/Walking Iron River Bridge Improvem	11,220,330	0
Licenses & Permits	345,853	344,998	336,602	272,300	270,730	275,250	2,950	1.08%	GSST Retaining Wall	22,347	0
Fees, Fines & Forfeitures	17,238	11,647	12,703	7,250	27,500	8,000	750	10.34%	Replacement Golf Cart	10,000	0
User Fees	272,726	260,260	269,449	257,257	260,550	266,850	9,593	3.73%	Hemlock Park Upgrades	66,190	0
Intergovernmental	129,234	122,866	90,940	146,595	471,927	8,146,779	8,000,184	5457.34%	ADA Transition Plan Implementation	44,350	0
Donations	500	0	696	0	200	0	0	0.00%	White Mound Park Maintenance	85,000	0
Miscellaneous	669	25,445	8,720	0	150	0	0	0.00%	White Mound Park Road Improvements	316,800	0
Use of Fund Balance	345,560	0	29,465	1,681,990	2,432,870	1,185,836	(496,154)	-29.50%	Sauk County Farm Master Plan Signage	5,000	0
									Sauk County Farm Master Plan Firehouse	25,000	0
									Sauk County Farm Master Comm Gardens	16,000	0
Total Revenues	2,958,267	2,851,970	2,697,127	7,927,163	6,688,422	21,125,082	13,197,919	166.49%			
<u>Expenses</u>									2024 Total	17,263,212	0
Labor	1,116,882	1,148,130	1,200,511	1,314,394	1,318,393	1,533,771	219,377	16.69%			
Labor Benefits	343,299	362,211	410,970	460,801	463,555	491,499	30,698	6.66%	2025	731,850	12,500
Supplies & Services	1,276,529	829,261	948,580	5,702,487	4,886,474	1,836,600	(3,865,887)	-67.79%	2026	149,500	12,500
Capital Outlay	221,557	83,384	137,066	449,481	20,000	17,263,212	16,813,731	3740.70%	2027	574,000	12,500
Addition to Fund Balance	0	428,984	0	0	0	0	0	0.00%	2028	54,000	12,500
Total Expenses	2,958,267	2,851,970	2,697,127	7,927,163	6,688,422	21,125,082	13,197,919	166.49%			
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

2024 Highlights & Issues on the Horizon

The 2024 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 under administrative order from the Department of Natural Resources (DNR) to either be replaced or removed. The intent was to reconstruct the dam in 2023, but due to issues in negotiations with the fiber optic company, may be delayed until Spring 2024.

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 2024 budget has funding available for implementation of these plans.

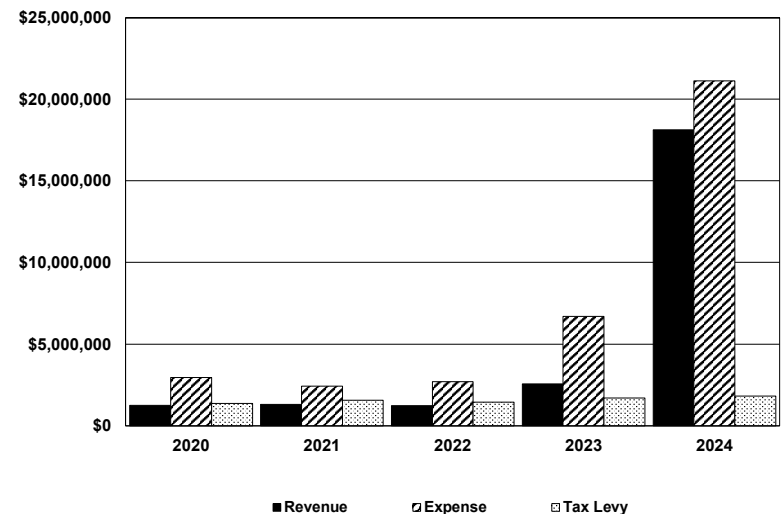
The Great Sauk Trail continues to connect to Devil's Lake State park, and ultimately the 400 Trail in the City of Reedsburg.

The Department was awarded this grant by the United States Department of Agriculture, which would enable us to provide staffing support for conservation technical assistance and farm bill program delivery; provide outreach and education efforts on farm productivity and resilience; and to build capacity to implement the Sauk County Farm Master Plan. The grant will cover all expenses associated with the position thru a 4-5 year period.

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	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024 Amended To	2023 To 2024
10064 LAND RESOURCES & ENVIRONMENT									
411100 GENERAL PROPERTY TAXES	-1,358,964	-1,554,154	-1,448,624	-851,335	-1,702,669	-1,702,669	-1,702,669	-1,822,821	120,152
422160 HO-CHUNK GAMING GRANT	-15,000	-31,425	-32,380	-32,380	0	-32,380	-3,000	0	-32,380
424296 ROUTES TO RECOVERY COVID	-92	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	-122,361	-358,737	-3,176,022	-3,251,022	-1,000,000	-1,616,877	-1,634,145
424630 SNOWMOBILE TRAILS	-164,247	-109,146	-51,859	-38,335	-104,650	-104,650	-104,650	-1,071,490	966,840
424632 ATV/UTV TRAILS	0	-820	0	-820	-24,819	-24,819	-25,684	-649	-24,170
424700 LAKE MANAGEMENT -HLTHY LAKES	0	0	0	0	0	0	0	-25,000	25,000
424720 WI FUND SEPTIC SYSTEM	-12,652	0	0	0	0	0	0	-8,000	8,000
424730 CO CONSERVATION AID	-1,150	-1,866	-1,250	0	-2,245	-2,245	-2,245	-2,245	0
424735 COOPERATIVE CONSERVATION GRANT	0	0	0	0	0	0	0	-104,192	104,192
424750 LAND/WATER RESOURCE	-85,198	-122,996	-67,529	0	-126,500	-126,500	-126,500	-142,700	16,200
424770 LAND CONSERVATION AID	-142,660	-140,180	-172,634	0	-182,261	-182,261	-182,261	-176,278	-5,983
424785 PRODUCER LED GROUP	-5,000	-65,077	-25,052	0	-25,000	-25,000	-25,000	-25,000	0
424790 WILDLIFE DAMAGE PROGRAM	-16,868	-20,404	0	-9,697	-13,800	-13,800	-18,061	-20,017	6,217
424842 DNR DAM REHABILITATION REIMB	0	0	0	0	-64,500	-64,500	0	-82,000	17,500
424846 TARGETED RUNOFF MANAGEMENT	-19,053	0	0	0	0	0	0	0	0
424848 OTTER CR COST SHARE TRM GRANT	-8,406	0	0	0	0	0	0	0	0
424854 OFF HWY MOTORCYCLE	0	0	-693	0	-1,925	-1,925	-1,925	-1,925	0
424860 PLANNING GRANTS	0	0	0	0	0	0	0	-500,000	500,000
424863 EDUCATION GRANTS	0	-250	0	0	-2,000	-2,000	-1,000	-18,000	16,000
424880 CLEAN SWEEP	0	-27,124	-11,997	0	-12,500	-12,500	-12,500	-12,500	0
425950 TRANSPORTATION GRANT	0	0	0	0	0	0	0	-5,587,673	5,587,673
441010 CONS COURT ORDERED FINES/FEES	-3,045	-6,127	-7,703	-22,305	-4,250	-4,250	-25,000	-5,000	750
441110 NON-PERMIT CONSTRUCT FINE	-3,835	-5,300	-5,000	-1,400	-3,000	-3,000	-2,500	-3,000	0
441300 COURT ORDERED RESTITUTION	-358	-220	0	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMITS	-7,778	-10,863	-9,517	-6,225	-8,000	-8,000	-9,000	-8,000	0
442600 EROSION CONTROL PERMITS	0	0	-400	-1,000	-9,000	-9,000	-2,500	-9,000	0
442700 STORMWATER MGNT PERMITS	0	0	0	0	-1,000	-1,000	-500	-1,000	0
444100 LAND USE PERMITS	-114,090	-104,765	-102,296	-53,588	-90,000	-90,000	-90,000	-90,000	0
444130 SOIL TEST CERT FEES	-17,100	-21,400	-18,500	-5,485	-11,500	-11,500	-11,500	-11,500	0
444140 SANITARY PERMITS	-95,925	-103,980	-95,655	-34,235	-62,000	-62,000	-62,000	-62,000	0
444141 SANITARY SYSTEM REVIEW FEE	-9,970	-9,630	-11,095	-6,090	-8,000	-8,000	-8,000	-8,000	0
444150 SUBDIVISION PLAT REVIEW FEE	-2,000	-750	-3,400	-350	-1,000	-1,000	-500	-1,000	0
444160 GROUNDWATER PERMITS	-7,925	-8,225	-6,150	-2,950	-5,000	-5,000	-5,000	-5,000	0
444170 MANURE STORAGE PERMIT	0	-1,100	-900	-600	-1,000	-1,000	-800	-1,000	0
444180 NONMETALIC MINING PERMITS	-34,080	-34,700	-32,680	-1,210	-32,000	-32,000	-32,680	-32,000	0
444181 NONMETALLIC PLAN REVIEW	-3,740	0	-115	0	-1,500	-1,500	-500	-1,000	-500
444185 CONDITIONAL USE PERMIT BUSINES	-9,500	-11,250	-9,500	-2,450	-10,000	-10,000	-8,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	0	-400	-200	-500	-300	-300	-750	-500	200
444200 FIRE SIGN FEES	-12,345	-10,440	-13,215	-7,980	-8,000	-8,000	-10,000	-9,000	1,000

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2023 To 2024
10064 LAND RESOURCES & ENVIRONMENT									
444210 MAINTENANCE TRACKING FEE	0	0	0	-10	-100	-100	-50	-100	0
444220 CERTIFIED SURVEY FEES	-12,800	-13,095	-12,950	-7,775	-7,500	-7,500	-10,000	-8,000	500
444240 REZONING HEARING PETITION	-4,250	-1,250	-3,600	-250	-2,500	-2,500	-1,000	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-6,750	-5,000	-5,750	-5,500	-8,000	-8,000	-8,000	-8,000	0
444260 BOARD OF ADJUSTMENT FILING	-7,000	-8,000	-10,680	-7,000	-6,000	-6,000	-10,000	-7,000	1,000
444270 EDUCATION PROGRAM FEES	0	0	-1,000	0	-2,000	-2,000	-1,000	-2,000	0
445100 APPLICATION FEES	-600	-150	0	0	0	0	0	-750	750
451300 JUDGEMENTS/DAMAGES/SETTLEMENTS	-10,000	0	0	0	0	0	0	0	0
464350 CLEAN SWEEP FEES	-3,757	-1,962	-2,218	0	-7,000	-7,000	-7,000	-7,000	0
467200 COUNTY PARK REVENUE	-79,925	-84,093	-110,118	-75,735	-75,000	-75,000	-90,000	-80,000	5,000
467250 PARKS ENTRANCE FEES	-131,857	-115,817	-103,639	-86,441	-120,000	-120,000	-105,000	-120,000	0
468200 SALE CONSERVATION MATERIAL	-17,197	-13,312	-14,173	-18,841	-15,500	-15,500	-19,000	-25,000	9,500
468205 BUILDING USE FEES	-5,937	-7,933	-8,687	-3,736	-5,000	-5,000	-4,500	-5,000	0
468210 RENT OF TREE PLANTER	-450	-563	-50	-150	-500	-500	-150	-500	0
468270 PRODUCER LED FEES	-1,965	0	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-72,978	0	-236,938	0	0	-327,132	-8,116,328	8,116,328
472495 MULTI-DISCHARGE VARIANCE PROG	-129,134	-47,975	-85,417	-133,114	-22,951	-139,095	-139,095	-22,951	-116,144
472496 WATER QUALITY TRADING	0	-1,913	-5,522	-1,592	-7,500	-7,500	-5,500	-7,500	0
474050 LANDFILL MONITORING CHARGES	-100	0	0	-200	0	0	-200	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	-19,683	-8,590	0	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-2,821	-3,880	-5,081	-3,194	-1,000	-1,000	-3,600	-3,000	2,000
484160 MISCELLANEOUS REVENUES	-669	-5,762	-130	-45	0	0	-150	0	0
484250 COUNTY FARM REVENUES	-46,012	-46,012	-38,656	-28,370	-46,657	-46,657	-49,250	-49,250	2,593
485010 DONATIONS & CONTRIBUTIONS	-500	0	-696	0	0	0	-200	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-204,850	-204,850	0	-482,695	277,845
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-1,360,088	-1,477,140	0	-703,141	-773,999
TOTAL LAND RESOURCES & ENVIRONMENT	-2,612,707	-2,851,970	-2,667,663	-2,046,563	-7,586,587	-7,927,163	-4,255,553	-21,125,082	13,197,919
10064110 LRE ADMINISTRATION									
511100 SALARIES PERMANENT REGULAR	1,063,076	1,093,759	1,190,588	595,971	1,305,048	1,305,048	1,313,393	1,524,462	219,414
511200 SALARIES-PERMANENT-OVERTIME	0	5	0	861	0	0	1,000	0	0
511900 LONGEVITY-FULL TIME	2,890	2,643	2,945	0	3,205	3,205	0	3,045	-160
512100 WAGES-PART TIME	48,881	49,063	3,770	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	94	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	81,967	84,436	87,652	43,664	100,464	100,464	102,066	116,934	16,470
514200 RETIREMENT-COUNTY SHARE	71,616	71,761	75,323	39,389	85,417	85,417	86,482	101,877	16,460
514400 HEALTH INSURANCE COUNTY SHARE	174,167	188,619	231,014	104,169	259,452	259,452	259,780	255,726	-3,726
514500 LIFE INSURANCE COUNTY SHARE	224	166	202	87	209	209	214	169	-40
514600 WORKERS COMPENSATION	14,977	17,027	16,923	6,824	14,897	14,897	15,014	16,398	1,501
514800 UNEMPLOYMENT	144	0	-144	0	0	0	0	0	0

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	Amended To	2024
10064110 LRE ADMINISTRATION									
515800 PER DIEM COMMITTEE	675	1,425	2,775	1,200	4,000	4,000	3,000	4,000	0
519100 UNIFORM ALLOWANCE	0	75	433	348	1,000	1,000	1,000	1,000	0
520100 CONSULTANT AND CONTRACTUAL	14,700	64,540	68,820	36,440	92,300	121,960	50,000	91,200	-30,760
520900 CONTRACTED SERVICES	40,438	77,622	55,187	6,240	124,078	156,458	90,000	119,745	-36,713
521400 COURT REPORTER AND TRANSCRIBER	0	0	0	0	1,000	1,000	0	1,000	0
521900 OTHER PRO SRVCS-WISC FUND	12,652	0	0	0	0	0	0	8,000	8,000
522100 WATER TESTING	36,673	37,887	23,610	2,108	38,869	38,869	38,869	39,739	870
522110 WATER QUALITY TRADING	0	0	0	0	153,530	76,765	60,963	92,568	15,803
522500 TELEPHONE	8,504	9,054	9,926	3,226	8,400	8,400	8,400	9,000	600
522800 TRASH/SNOW REMOVAL/MOWING	3,804	3,063	4,112	60	4,000	4,000	4,000	4,000	0
522900 UTILITIES	8,479	9,013	9,374	2,518	10,000	10,000	9,800	10,000	0
523700 SNOWMOBILE TRAIL MAINTENANCE	62,025	101,288	55,284	30,534	104,650	104,650	135,119	71,490	-33,160
523701 ATV/UTV TRAIL MAINTENANCE	0	729	25,250	0	24,819	24,819	24,819	181	-24,638
523702 OFF HWY MOTORCYCLE MAINT	0	0	647	0	1,925	1,925	1,925	989	-936
524400 PARK MAINTENANCE	37,162	37,263	56,608	15,248	73,394	77,449	63,000	54,000	-23,449
524600 FILING FEES	150	60	90	-30	250	250	175	250	0
525000 FARM BLDG/PROPERTY REPAIRS	9,002	2,061	8,864	19,863	114,000	120,136	120,136	20,000	-100,136
525010 MAJOR REPAIRS	0	0	46,927	8,548	531,464	637,534	9,541	544,975	-92,559
525200 EQUIPMENT REPAIR	4,220	3,898	6,004	959	3,250	3,250	3,000	3,250	0
526100 OUTSIDE AGENCIES	226,400	0	0	0	650,000	650,000	650,000	0	-650,000
530500 LICENSES AND PERMITS	707	764	520	520	520	520	600	520	0
531100 POSTAGE AND BOX RENT	11,054	11,766	13,660	5,867	10,500	10,500	10,500	14,000	3,500
531200 OFFICE SUPPLIES AND EXPENSE	4,993	5,473	10,093	1,351	12,500	12,500	12,000	19,500	7,000
531400 SMALL EQUIPMENT	23,897	531	400	463	1,000	1,000	850	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	49,923	40,844	43,103	10,297	49,288	70,626	78,126	58,160	-12,466
532100 PUBLICATION OF LEGAL NOTICES	2,295	1,618	2,134	1,167	2,800	2,800	2,500	2,800	0
532200 SUBSCRIPTIONS	819	658	605	434	1,000	1,000	500	800	-200
532400 MEMBERSHIP DUES	4,288	4,162	5,833	4,438	8,100	8,100	7,500	8,100	0
532500 SEMINARS AND REGISTRATIONS	2,869	5,446	4,433	6,814	10,000	10,000	9,000	10,000	0
532800 TRAINING AND INSERVICE	0	548	0	90	0	0	0	0	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	51,862	48,178	45,232	2,752	57,000	57,000	57,000	57,000	0
533200 MILEAGE	524	586	1,092	1,022	3,250	3,250	2,000	3,250	0
533500 MEALS AND LODGING	768	0	110	836	4,000	4,000	2,000	6,000	2,000
534700 FIELD SUPPLIES	6,305	1,043	7,195	1,168	10,000	10,000	8,000	11,000	1,000
534710 FIRE SIGNS	0	4,069	0	127	2,000	2,000	2,000	2,000	0
534800 EDUCATIONAL SUPPLIES	8,677	12,870	11,971	5,777	13,500	13,500	13,500	13,500	0
534900 PROJECT SUPPLIES	0	0	0	0	105,000	105,000	0	105,000	0
535000 REPAIRS AND MAINTENANCE	13,229	9,831	8,095	250	32,270	29,020	5,500	24,875	-4,145
535100 VEHICLE FUEL / OIL	15,213	20,851	24,393	11,278	21,000	21,000	21,000	21,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	5,797	5,075	3,966	1,385	8,500	8,500	6,000	8,500	0
539100 OTHER SUPPLIES & EXPENSES	156,297	25,868	56,312	393,645	2,720,870	2,662,604	2,868,087	4,490	-2,658,114

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024	2023 Amended To 2024
10064110 LRE ADMINISTRATION									
539800 EQUIPMENT LEASE	0	0	0	0	25,000	25,000	0	5,000	-20,000
539810 VEHICLE LEASE	0	0	0	0	0	0	0	25,000	25,000
551000 INSURANCE	0	9,037	7,081	7,853	9,000	9,000	8,000	7,500	-1,500
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	1,724	7	49	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	9,316	4,551	4,290	4,085	4,500	4,500	4,500	4,300	-200
551900 INSURANCE-GENERAL LIABILITY	5,400	361	281	0	250	250	250	250	0
573300 PRIZES AND AWARDS	0	256	1,001	0	1,000	1,000	1,000	1,000	0
579100 COST SHARING CONSERVATION	73,839	71,321	80,276	0	90,000	134,894	134,894	115,000	-19,894
579110 TARGETED RUNOFF MANAGEMENT	26,152	0	0	0	0	0	0	0	0
579112 PRODUCER LED PRACTICES	41,415	30,627	25,052	6,322	25,000	25,000	25,000	25,000	0
579150 MULTI DISCHARGE VARIANCE PROGR	169,760	16,464	129,540	6,147	55,165	175,439	175,439	22,951	-152,488
579600 LAND/WATER RESOURCE MGMNT	85,198	122,726	67,559	10,785	126,500	126,500	126,500	121,200	-5,300
579800 NUTRIENT MANAGEMENT	0	0	0	0	0	0	0	21,500	21,500
581900 CAPITAL OUTLAY	221,557	83,384	137,066	4,520	435,650	449,481	20,000	17,263,212	16,813,731
TOTAL LRE ADMINISTRATION	2,916,796	2,394,372	2,673,525	1,407,619	7,554,784	7,795,141	6,653,941	21,077,406	13,282,265
10064674 BADGER ARMY AMMUNITION PLANT									
520900 CONTRACTED SERVICES	15,217	0	0	0	0	0	0	0	0
TOTAL BADGER ARMY AMMUNITION PLANT	15,217	0	0	0	0	0	0	0	0
10064691 LAND/EASEMENT ACQUISITION									
511100 SALARIES PERMANENT REGULAR	336	348	0	0	1,136	1,136	0	1,259	123
511900 LONGEVITY-FULL TIME	0	0	0	0	5	5	0	5	0
512100 WAGES-PART TIME	930	812	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	96	88	0	0	87	87	0	97	10
514200 RETIREMENT-COUNTY SHARE	23	23	0	0	66	66	0	76	10
514400 HEALTH INSURANCE COUNTY SHARE	68	71	0	0	195	195	0	207	12
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	15	15
514600 WORKERS COMPENSATION	19	19	0	0	14	14	0	0	-14
535900 MAINTENANCE/MONITORING	0	0	0	0	1,000	101,219	2,503	1,000	-100,219
TOTAL LAND/EASEMENT ACQUISITION	1,472	1,361	0	0	2,503	102,722	2,503	2,659	-100,063
10064692 COUNTY TREE PROGRAM									
534100 AG SUPPLIES	12,750	15,475	13,905	18,178	15,500	15,500	18,178	25,000	9,500
TOTAL COUNTY TREE PROGRAM	12,750	15,475	13,905	18,178	15,500	15,500	18,178	25,000	9,500
10064696 WILDLIFE DAMAGE PROGRAM									
520900 CONTRACTED SERVICES	12,033	11,776	9,697	2,846	13,800	13,800	13,800	20,017	6,217

Fund: GENERAL FUND	2020	2021	2022	2023	2023	2023	2023	2024	\$ Change
Department: LAND RESOURCES & ENVIRONMENT	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2024	2023 Amended To 2024
TOTAL WILDLIFE DAMAGE PROGRAM	12,033	11,776	9,697	2,846	13,800	13,800	13,800	20,017	6,217
TOTAL DEPARTMENT REVENUE	-2,612,707	-2,851,970	-2,667,663	-2,046,563	-7,586,587	-7,927,163	-4,255,553	-21,125,082	13,197,919
TOTAL DEPARTMENT EXPENSE	2,958,268	2,422,985	2,697,128	1,428,643	7,586,587	7,927,163	6,688,422	21,125,082	13,197,919
-ADDITION TO / USE OF FUND BALANCE	345,561	-428,985	29,465	-617,920	0	0	2,432,870	0	

TABLES & CHARTS

384	Financial Structure	393	Sauk County 2024 Adopted Budget (Alphabetical Order)
387	Fund Cross Reference Schedule	395	Sauk County 2024 Adopted Budget (Levy Use Order)
388	Fund Balance Anticipated at Year End	397	Sauk County 2024 Adopted Budget (Expense Order)
389	Fund Balance Budgeted Usage	399	Acronyms
390	Property Tax Levy by Function	401	Glossary
391	Revenue Summary	409	Index
392	Expense Summary		

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 2020	Actual Year-End 2021	Actual Year-End 2022	Estimated Fund Balance 1/1/2024	2024 Budgeted Revenues	2024 Property Tax Levy	2024 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2024
Nonspendable for Prepaid Items	49,442	51,733	231,272	231,272					231,272
Nonspendable for Long-Term Delinquent Taxes Receivable	1,271,291	1,141,852	767,151	767,151					767,151
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0					0
Nonspendable for Inventories	18,317	23,504	25,420	25,420					25,420
Nonspendable for Interfund Receivable	123,806	271,909	271,909	271,909					271,909
Restricted Opiod Settlement	0	0	581,936	705,578					705,578
Assigned for Carryforward Funds	2,943,965	4,227,072	3,204,973	1,500,000					1,500,000
Assigned for Future Projects (Highway)		5,000,000	5,000,000	5,000,000					5,000,000
Assigned for Budgeted Use of Fund Balance	8,635,844	7,776,737	8,567,233	12,961,344				-11,711,344	1,250,000
Unassigned (Working Capital)	19,485,555	19,929,479	21,366,187	22,993,862				5,841,738	28,835,600
Unassigned	13,702,645	11,878,916	12,909,173	5,830,315	44,646,908	19,729,034	77,337,286	-7,091,738	-1,261,423
Total General Fund	46,230,865	50,301,202	52,925,254	50,286,851	44,646,908	19,729,034	77,337,286	-12,961,344	37,325,507
Aging & Disability Resource Center	1,043,571	1,426,212	1,505,156	1,721,110	2,170,563	697,342	3,019,061	-151,156	1,569,954
Human Services	2,800,896	2,020,311	2,646,227	1,747,302	24,895,139	8,974,223	33,869,362	0	1,747,302
Jail Assessment	0	0	0	0	110,000	0	110,000	0	0
Land Records Modernization	350,461	395,015	448,305	413,421	136,000	604,475	836,021	-95,546	317,875
Landfill Remediation	4,842,429	4,771,799	4,753,148	4,668,643	33,000	0	110,925	-77,925	4,590,718
Drug Seizures	61,893	44,386	33,684	54,692	13,840	0	13,840	0	54,692
CDBG-ED Revolving Loans	-2,106	-54,168	-84,648	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	24,784	18,040	32,618	43,618	20,000	0	20,000	0	43,618
Dog License	-481	1,590	-542	-542	25,903	0	25,903	0	-542
Total Special Revenue Funds	9,121,447	8,623,185	9,333,948	8,648,244	27,404,445	10,276,040	38,005,112	-324,627	8,323,617
Debt Service	376,266	0	0	0	0	0	0	0	0
Health Care Center	7,862,135	9,326,416	10,671,908	10,433,055	11,050,242	788,087	12,950,289	-1,111,960	9,321,095
Highway	14,924,305	15,014,005	15,127,463	14,940,190	15,137,821	4,331,119	20,468,940	-1,000,000	13,940,190
Total Enterprise Funds	22,786,440	24,340,421	25,799,371	25,373,245	26,188,063	5,119,206	33,419,229	-2,111,960	23,261,285
Insurance	450,013	442,165	456,294	458,334	118,247	0	70,300	47,947	506,281
Workers Compensation	530,307	733,388	953,609	983,328	353,477	0	353,477	0	983,328
Total Internal Service Funds	980,320	1,175,553	1,409,903	1,441,662	471,724	0	423,777	47,947	1,489,609
GRAND TOTAL - ALL FUNDS	79,495,338	84,440,361	89,468,476	85,750,002	98,711,140	35,124,280	149,185,404	-15,349,984	70,400,018

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			
Accounting			
Use carryforward balance for limited term employee	Non-Recurring/Capital	14,285	
		14,285	
County Clerk			
Use fund balance for long time staff retirement and new staff training overlap expense	Non-Recurring/Capital	17,716	
		17,716	
Building Services			
Use carryforward for courtroom video arraignment	Non-Recurring/Capital	59,832	
Use carryforward for energy cost saving measures	Non-Recurring/Capital	449,287	
Use fund balance for energy cost saving measures	Non-Recurring/Capital	800,713	
Use carryforward for elevator upgrades	Non-Recurring/Capital	110,000	
Use carryforward for elevator - Courthouse	Non-Recurring/Capital	66,580	
Use carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	16,959	
Use carryforward for roof replacement	Non-Recurring/Capital	178,445	
Use fund balance for West Square Building (WSB) carpet replacement	Non-Recurring/Capital	50,000	
Use fund balance for West Square building (WSB) parking lot pavement	Non-Recurring/Capital	160,000	
Use carryforward for lease facility design work	Non-Recurring/Capital	30,000	
Use fund balance for re-gasket, check bearings on chillers	Non-Recurring/Capital	95,000	
Use fund balance for water heater replacement	Non-Recurring/Capital	135,000	
Use fund balance for tower site remote monitoring equipment	Non-Recurring/Capital	120,000	
Use carryforward for communications upgrades	Non-Recurring/Capital	495,897	
Use carryforward for dispatch & emergency operations center radio console	Non-Recurring/Capital	210,000	
Use fund balance for Law Enforcement (LEC) roof replacement	Non-Recurring/Capital	545,635	
Use carryforward for LEC kitchen equipment replacement	Non-Recurring/Capital	38,040	
Use carryforward for LEC carpet replacement	Non-Recurring/Capital	63,900	
Use fund balance for LEC chiller rebuild	Non-Recurring/Capital	95,000	
		3,720,288	
Sheriff			
Use fund balance for equipment purchases	Non-Recurring/Capital	64,000	
		64,000	
Administrator			
Use fund balance for Merrimac bridge project	Non-Recurring/Capital	346,098	
Use fund balance for promoting Sauk county branding and economics	Non-Recurring/Capital	333,600	
Use fund balance for economic impact study	Non-Recurring/Capital	50,000	
Use fund balance for strategic assessment of health care needs	Non-Recurring/Capital	50,000	
		779,698	
Public Health			
Use fund balance for Opioid program	Continuing Programs	215,990	
Use carryforward for immunization program	Continuing Programs	50,000	
Use carryforward for Environmental Health (EH) hazards research	Continuing Programs	30,316	
Use carryforward for EH-Dept. of Agriculture, Trade & Cons Protection (DATCP)	Continuing Programs	103,053	
Use carryforward for communicable disease programs	Continuing Programs	35,000	
Use carryforward for public information, communications and outreach	Continuing Programs	39,500	
Use carryforward for community health improvement programs	Continuing Programs	35,000	
Use carryforward for Community Care program	Continuing Programs	7,500	
Use carryforward for Seal-A-Smile program van purchase	Non-Recurring/Capital	5,000	
Use carryforward for Maternal Child Health program	Continuing Programs	5,000	
Use carryforward for Covid-19 testing and emergency preparedness	Continuing Programs	20,000	
Use carryforward for Women Infants & Children program	Continuing Programs	7,000	
Use carryforward for Keeping Kids Alive program	Continuing Programs	5,000	
		558,359	
Child Support			
Use fund balance for long time staff retirement	Non-Recurring/Capital	21,162	
Land Resources and Environment			
Use fund balance for White Mound Park road improvements	Non-Recurring/Capital	316,800	
Use fund balance for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	44,350	
Use fund balance for White Mound Park maintenance	Non-Recurring/Capital	85,000	
Use carryforward for Hemlock Park Upgrades- Ho Chunk	Non-Recurring/Capital	16,190	
Use carryforward for Lake Management program	Continuing Programs	44,700	
Use fund balance for Lake Management program	Continuing Programs	50,000	
Use carryforward for Great Sauk State Trail development	Continuing Programs	152,195	
Use carryforward for County comprehensive plan	Continuing Programs	90,000	
Use carryforward for County comprehensive plan-Ho Chunk funds	Continuing Programs	15,000	
Use carryforward for park operations -Yellow Thunder and Man Mound master plan	Continuing Programs	38,775	
Use carryforward balance for Sauk County Farm Master plan firehouse	Continuing Programs	4,105	
Use fund balance for County Farm master plan fire house	Non-Recurring/Capital	20,895	
Use carryforward balance for Hemlock Dam	Non-Recurring/Capital	152,774	
Use carryforward balance for water quality trading	Non-Recurring/Capital	92,568	
Use carryforward balance for dam repairs	Continuing Programs	2,609	
Use carryforward balance for dam inspection and maintenance	Non-Recurring/Capital	24,875	
Use fund balance for golf cart replacement	Non-Recurring/Capital	10,000	
Use carryforward for leased vehicles	Continuing Programs	25,000	
		1,185,836	

General Fund Continued			
General-Non Departmental			
Fund vacancy factor with fund balance	Vacancy & Turnover	900,000	
Fund new highway construction with fund balance	Non-Recurring/Capital	5,000,000	
Fund contingency fund with fund balance	Contingency Fund	350,000	
		6,250,000	
	General Fund Total	12,611,344	
Other Funds			
Aging & Disability Resource Center (ADRC)			
Use carryforward balance for Nutrition Program	Continuing Programs	104,656	
Use fund balance for transition from ADRC region	Continuing Programs	46,500	
		151,156	
Health Care Center			
Use fund balance for repairs	Non-Recurring/Capital	223,403	
Use carryforward for Wisconsin Caregiver Program-training	Continuing Programs	7,200	
Use carryforward for outlay	Non-Recurring/Capital	431,357	
Fund vacancy factor with fund balance	Vacancy & Turnover	450,000	
		1,111,960	
Highway			
Use fund balance for outlay	Non-Recurring/Capital	1,000,000	
		1,000,000	
Land Records Modernization			
Use accumulated program funds for monumentation and capital	Continuing Programs	95,546	
		95,546	
Landfill Remediation			
Use program funds for long term care	Continuing Programs	77,925	
		77,925	
	Other Funds Total	2,436,587	
	Grand Total Use of Fund Balances	15,047,931	

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	10,385,601	1,654,760	12,040,361
Start Up of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	900,000	450,000	1,350,000
Continuing Programs	975,743	331,827	1,307,570
	<u>12,611,344</u>	<u>2,436,587</u>	<u>15,047,931</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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2024 Change from 2023 Amended Budget	
											\$	%
General Government	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,721,477)	(1,620,190)	(3,483,392)	(1,863,202)	-115.00%
Justice & Public Safety	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	16,832,317	1,010,156	6.38%
Public Works	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	4,410,262	(244,676)	-5.26%
Health & Human Services	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	13,084,745	1,431,331	12.28%
Culture	64,762	64,762	68,762	68,762	92,422	69,745	53,245	46,905	18,620	19,589	969	5.20%
Recreation	165,582	228,787	229,529	248,861	249,373	0	0	0	0	0	0	--
Education	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	1,740,269	27,891	1.63%
Development	72,528	10,000	30,000	50,000	50,000	215,070	180,542	136,070	140,119	104,169	(35,950)	-25.66%
Conservation	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	1,817,821	120,152	7.08%
Capital Outlay	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	434,000	598,500	164,500	37.90%
Debt Service	0	0	0	0	0	0	0	0	0	0	0	--
All Funds Total	<u>29,962,311</u>	<u>30,227,641</u>	<u>30,350,425</u>	<u>30,949,767</u>	<u>31,147,693</u>	<u>31,789,540</u>	<u>32,307,559</u>	<u>30,977,694</u>	<u>34,513,109</u>	<u>35,124,280</u>	<u>611,171</u>	<u>1.77%</u>

The general government function contains significant revenues that are not directly related to other functions, such as \$10,600,000 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.

<i>Property tax as levied</i>	<i>29,878,110</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>	<i>30,894,764</i>	<i>34,513,109</i>	<i>35,124,280</i>		
<i>Adjustment for delinquent taxes</i>	<i>84,201</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>58,664</i>	<i>47,222</i>	<i>82,930</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<u><i>29,962,311</i></u>	<u><i>30,227,641</i></u>	<u><i>30,350,425</i></u>	<u><i>30,949,767</i></u>	<u><i>31,147,693</i></u>	<u><i>31,789,540</i></u>	<u><i>32,307,559</i></u>	<u><i>30,977,694</i></u>	<u><i>34,513,109</i></u>	<u><i>35,124,280</i></u>		

TBD - To be determined

REVENUE SUMMARY

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	2024	2024 Change from 2023	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Est'd Actual	Budget	Amended Budget	
												\$	%
Property Tax	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,513,109	34,513,109	35,124,280	611,171	1.77%
Sales Tax	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	12,558,823	10,600,000	11,000,000	11,055,489	455,489	4.30%
Other Taxes	1,038,274	864,559	781,677	782,564	950,879	897,517	934,124	922,865	743,195	825,195	780,195	37,000	4.98%
Grants and Aids	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	36,343,700	37,714,397	35,159,679	45,542,698	7,828,301	20.76%
Intergovernmental	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,162,034	9,034,215	9,519,498	17,125,809	8,091,594	89.57%
Licenses & Permits	436,630	448,179	913,003	968,298	931,951	953,699	978,958	1,006,888	885,175	906,093	893,619	8,444	0.95%
User Fees	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	8,328,548	9,493,717	8,859,847	11,125,312	1,631,595	17.19%
Fines & Forfeitures	488,298	444,222	488,169	506,515	531,738	462,935	560,531	530,947	516,355	557,730	529,245	12,890	2.50%
Donations	117,837	103,676	291,401	608,515	122,134	121,080	176,097	121,876	93,025	106,244	100,750	7,725	8.30%
Interest	200,646	301,354	546,073	1,175,677	1,536,049	672,791	174,452	1,138,992	343,139	2,268,822	1,345,690	1,002,551	292.17%
Rent	398,678	427,163	481,675	549,625	560,367	734,432	843,655	733,820	671,600	669,700	690,275	18,675	2.78%
Bond / Note Proceeds	0	7,392,309	0	0	0	0	0	0	45,000,000	45,000,000	0	(45,000,000)	-100.00%
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	16,002,459	Budget Only	15,047,931	(954,528)	-5.96%
Transfers from Other Funds	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	2,375,799	4,233,893	5,511,677	9,682,343	5,448,450	128.69%
Other	482,810	445,029	300,305	344,000	596,074	581,928	773,823	967,117	240,614	382,881	189,715	(50,899)	-21.15%
Total Revenues	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	95,811,409	99,179,688	105,169,104	170,084,893	155,280,475	149,233,351	(20,851,542)	-12.26%

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

<i>Property tax recognized</i>	<i>29,962,311</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,789,540</i>	<i>32,307,559</i>	<i>30,977,694</i>	<i>34,513,109</i>	<i>34,513,109</i>	<i>35,124,280</i>
--------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

TBD - To be determined

The 2023 Budget figures represent the 2023 budget as modified by County Board action through August 2023.

EXPENSE SUMMARY

Functional Area	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	2024	2024 Change from 2023 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	9,257,349	11,701,738	11,222,950	10,667,293	(1,034,445)	-8.84%
Public Works/Transportation	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	11,886,657	11,102,333	11,399,983	11,281,655	179,322	1.62%
Culture	67,191	67,477	77,832	153,784	219,299	85,768	54,925	55,196	26,620	26,595	26,689	69	0.26%
Recreation	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	0	0	--
Education	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,565,638	1,734,753	1,680,990	1,754,682	19,929	1.15%
Justice & Public Safety	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	19,977,916	20,485,065	20,523,348	22,152,406	1,667,341	8.14%
Health & Human Services	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	45,169,382	50,458,487	48,125,525	53,845,433	3,386,946	6.71%
Conservation	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	2,560,062	7,477,682	6,668,422	3,861,870	(3,615,812)	-48.35%
Economic Development	138,281	118,008	360,409	406,396	1,030,653	376,664	443,245	607,611	1,205,860	1,101,781	1,227,713	21,853	1.81%
Debt Service	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	4,097,893	4,097,893	4,197,343	99,450	2.43%
Capital Outlay	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	5,269,657	57,510,895	48,724,434	30,487,977	(27,022,918)	-46.99%
Transfer to Other Funds	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,233,893	5,511,677	9,682,343	5,448,450	128.69%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	49,674	Budget Only	47,947	(1,727)	-3.48%
Total Gross Expenditures	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	100,140,294	170,084,893	159,083,598	149,233,351	(20,851,542)	-12.26%

Expenditure Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023	2024	2024 Change from 2023 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
Wages & Salaries	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	36,877,633	42,563,284	39,245,998	43,787,371	1,224,087	2.88%
Labor Benefits	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	12,816,458	15,598,617	13,779,202	16,343,453	744,836	4.78%
Supplies & Services	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	41,385,720	46,030,637	47,724,395	44,686,917	(1,343,720)	-2.92%
Debt Service	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	4,097,893	4,097,893	4,197,343	99,450	2.43%
Capital Outlay	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	5,269,657	57,510,895	48,724,434	30,487,977	(27,022,918)	-46.99%
Transfer to Other Funds	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,233,893	5,511,677	9,682,343	5,448,450	128.69%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	49,674	Budget Only	47,947	(1,727)	-3.48%
Total Gross Expenditures	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	100,140,294	170,084,893	159,083,599	149,233,351	(20,851,542)	-12.26%

* The 2023 Budget figures represent the 2022 budget as modified by County Board action through August 2023.

Sauk County 2024 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2024	Estimated Fund Balance End 2024
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2023 Tax Levy (as amended)	2022 Tax Levy (as amended)	\$ Change 2023 Amended to 2024 Finance	% Change 2023 Amended to 2024 Finance		
	ALL FUNDS TOTAL	35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	34,513,109	30,894,764	611,171	0	85,750,002	70,400,018
102	Accounting	840,216	8,428	14,285	862,929	862,929	0	0	862,929	773,944	800,710	66,272	8.56%	In General Fund Total	
107	Administrator	347,201	383,936	779,698	1,510,835	1,510,835	0	0	1,510,835	329,476	322,477	17,725	5.38%	In General Fund Total	
256	Aging & Disability Resource Center	697,342	2,170,563	151,156	3,019,061	3,019,061	0	0	3,019,061	505,949	582,014	191,393	37.83%	1,721,110	1,569,954
352	Arts, Humanities, Historic Preservation	19,589	7,100	0	26,689	26,689	0	0	26,689	18,620	46,905	969	5.20%	In General Fund Total	
114	Building Services	2,202,233	879,295	3,720,288	6,801,816	2,847,528	3,954,288	0	6,801,816	1,827,292	1,615,793	374,941	20.52%	In General Fund Total	
357	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	43,618	43,618
140	Charitable / Penal Fines	261	0	0	261	261	0	0	261	2,357	1,126	(2,096)	-88.93%	In General Fund Total	
272	Child Support	142,655	956,243	21,162	1,120,060	1,120,060	0	0	1,120,060	164,083	179,452	(21,428)	-13.06%	In General Fund Total	
182	Circuit Courts	798,884	229,590	0	1,028,474	1,028,474	0	0	1,028,474	709,853	723,315	89,031	12.54%	In General Fund Total	
140	Class & Compensation Implementation	0	0	0	0	0	0	0	0	1,500,000	0	(1,500,000)	-100.00%	In General Fund Total	
188	Clerk of Courts	498,299	998,114	0	1,496,413	1,496,413	0	0	1,496,413	411,298	375,120	87,001	21.15%	In General Fund Total	
140	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
194	Coroner	173,074	45,000	0	218,074	218,074	0	0	218,074	171,388	188,526	1,686	0.98%	In General Fund Total	
123	Corporation Counsel	563,835	289,818	0	853,653	853,653	0	0	853,653	510,785	468,071	53,050	10.39%	In General Fund Total	
129	County Board	208,771	0	0	208,771	208,771	0	0	208,771	194,463	205,171	14,308	7.36%	In General Fund Total	
131	County Clerk / Elections	438,667	125,944	17,716	582,327	582,327	0	0	582,327	336,600	375,610	102,067	30.32%	In General Fund Total	
198	Court Commissioner	227,399	46,562	0	273,961	273,961	0	0	273,961	198,826	178,654	28,573	14.37%	In General Fund Total	
204	District Attorney / Victim Witness	645,767	110,654	0	756,421	756,421	0	0	756,421	577,287	575,920	68,480	11.86%	In General Fund Total	
277	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-542	-542
210	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	54,692	54,692
212	Emergency Management	184,442	160,110	0	344,552	305,552	39,000	0	344,552	108,070	136,945	76,372	70.67%	In General Fund Total	
279	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	0	86,515	0	--	In General Fund Total	
359	Extension Education	381,529	14,413	0	395,942	395,942	0	0	395,942	389,443	360,646	(7,914)	-2.03%	In General Fund Total	
138	General Non-Departmental	(18,704,424)	12,456,424	6,250,000	2,000	2,000	0	0	2,000	(12,819,927)	(11,669,823)	(5,884,497)	-45.90%	50,286,851	37,325,507
282	Health Care Center	788,087	11,050,242	1,111,960	12,950,289	11,439,389	1,510,900	0	12,950,289	810,813	1,114,320	(22,726)	-2.80%	10,433,055	9,321,095
240	Highway	4,331,119	15,137,821	1,000,000	20,468,940	14,318,940	6,150,000	0	20,468,940	4,576,778	4,582,529	(245,659)	-5.37%	14,940,190	13,940,190
302	Human Services (HS, Includes JDS)	8,974,223	24,895,139	0	33,869,362	33,869,362	0	0	33,869,362	8,065,028	7,730,457	909,195	11.27%	1,747,302	1,747,302
142	Insurance	0	118,247	0	118,247	70,300	0	47,947	118,247	0	0	0	--	458,334	506,281
218	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
320	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	0	318,753	0	--	In General Fund Total	
144	Land Records Modernization	604,475	136,000	95,546	836,021	826,271	9,750	0	836,021	534,652	518,600	69,823	13.06%	413,421	317,875
367	Land Resources & Environment (LRE)	1,822,821	18,116,425	1,185,836	21,125,082	3,861,870	17,263,212	0	21,125,082	1,702,669	1,448,624	120,152	7.06%	In General Fund Total	
251	Landfill Remediation	0	33,000	77,925	110,925	110,925	0	0	110,925	0	0	0	--	4,668,643	4,590,718
141	Library Board	1,303,740	0	0	1,303,740	1,303,740	0	0	1,303,740	1,267,935	1,226,129	35,805	2.82%	In General Fund Total	
149	Management Information Systems	1,625,116	1,717,116	0	3,342,232	2,609,405	732,827	0	3,342,232	1,504,469	1,500,826	120,647	8.02%	In General Fund Total	
156	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	120,000	125,080	1,200	1.00%	In General Fund Total	

Sauk County 2024 Adopted Budget (Alphabetical Order)

See Page	Department Name									2023	2022	\$ Change	% Change	Estimated	Estimated
		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)	2023 Amended to 2024 Finance	2023 Amended to 2024 Finance	Fund Balance Beginning 2024	Fund Balance End 2024
157	Personnel	648,358	3,800	0	652,158	652,158	0	0	652,158	553,603	550,983	94,755	17.12%	In General Fund Total	
140	Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	750	0	(750)	-100.00%	In General Fund Total	
323	Public Health (PH)	1,855,446	2,707,038	558,359	5,120,843	5,073,843	47,000	0	5,120,843	1,548,567	1,488,930	306,879	19.82%	In General Fund Total	
220	Register in Probate	194,398	48,000	0	242,398	242,398	0	0	242,398	184,042	178,426	10,356	5.63%	In General Fund Total	
164	Register of Deeds	(318,244)	615,000	0	296,756	296,756	0	0	296,756	(334,857)	(339,448)	16,613	4.96%	In General Fund Total	
226	Sheriff	14,630,054	2,880,520	64,000	17,574,574	17,193,574	381,000	0	17,574,574	13,890,397	13,725,257	739,657	5.32%	In General Fund Total	
168	Surveyor	73,265	0	0	73,265	73,265	0	0	73,265	73,698	75,021	(433)	-0.59%	In General Fund Total	
139	Transfer Sales Tax to HCC for Debt Pmt	1,119,990	0	0	1,119,990	1,119,990	0	0	1,119,990	1,039,846	1,028,673	80,144	7.71%	In General Fund Total	
156	Transfer Sales Tax to HWY for Debt Pmt	8,077,353	0	0	8,077,353	8,077,353	0	0	8,077,353	3,058,047	0	5,019,306	164.13%	In General Fund Total	
173	Treasurer	(1,028,996)	1,431,565	0	402,569	402,569	0	0	402,569	(559,519)	(479,960)	(469,477)	-83.91%	In General Fund Total	
140	Tri-County Airport	49,143	0	0	49,143	49,143	0	0	49,143	47,410	51,174	1,733	3.66%	In General Fund Total	
141	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	55,000	0	0.00%	In General Fund Total	
342	Veterans Service	501,992	15,813	0	517,805	517,805	0	0	517,805	433,974	412,243	68,018	15.67%	In General Fund Total	
140	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	
348	Women, Infants & Children (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
178	Workers Compensation	0	353,477	0	353,477	353,477	0	0	353,477	0	0	0	--	983,328	983,328
ALL FUNDS TOTAL		35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	34,513,109	30,894,764	611,171	1.77%	85,750,002	70,400,018
						149,185,404									

	2023 Amended	2024 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	9,167,018,000	10,296,679,400	1,129,661,400	12.32%
Total Levy Rate	\$3.76	\$3.41	-\$0.35	-9.39%
Total Levy Amount	34,513,109	35,124,280	611,171	1.77%
Impact of a one penny increase to the mil rate	\$91,670	\$102,967	\$11,297	12.32%
Impact of a one penny increase to the mil rate on an average residential property	\$2.23	\$2.56		
Average residential property value	\$223,400	\$255,800	\$32,400	14.50%
Average County tax on an average residential property	\$841.08	\$872.59	\$31.51	3.75%

Sauk County 2024 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2023	2022	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2023 Amended to 2024 Finance	2023 Amended to 2024 Finance	Beginning 2024	End 2024
				Balance	Total Sources										
	ALL FUNDS TOTAL	35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	31,455,062	30,894,764	3,669,218	11.66%	85,750,002	70,400,018
226	Sheriff	14,630,054	2,880,520	64,000	17,574,574	17,193,574	381,000	0	17,574,574	13,890,397	13,725,257	739,657	5.32%	In General Fund Total	
302	Human Services (HS, Includes JDS)	8,974,223	24,895,139	0	33,869,362	33,869,362	0	0	33,869,362	8,065,028	7,730,457	909,195	11.27%	1,747,302	1,747,302
139	Transfer Sales Tax to HWY for Debt Pmt	8,077,353	0	0	8,077,353	8,077,353	0	0	8,077,353	0	0	8,077,353	--	In General Fund Total	
240	Highway	4,331,119	15,137,821	1,000,000	20,468,940	14,318,940	6,150,000	0	20,468,940	4,576,778	4,582,529	(245,659)	-5.37%	14,940,190	13,940,190
114	Building Services	2,202,233	879,295	3,720,288	6,801,816	2,847,528	3,954,288	0	6,801,816	1,827,292	1,615,793	374,941	20.52%	In General Fund Total	
323	Public Health (PH)	1,855,446	2,707,038	558,359	5,120,843	5,073,843	47,000	0	5,120,843	1,548,567	1,488,930	306,879	19.82%	In General Fund Total	
367	Land Resources & Environment (LRE)	1,822,821	18,116,425	1,185,836	21,125,082	3,861,870	17,263,212	0	21,125,082	1,702,669	1,448,624	120,152	7.06%	In General Fund Total	
149	Management Information Systems	1,625,116	1,717,116	0	3,342,232	2,609,405	732,827	0	3,342,232	1,504,469	1,500,826	120,647	8.02%	In General Fund Total	
141	Library Board	1,303,740	0	0	1,303,740	1,303,740	0	0	1,303,740	1,267,935	1,226,129	35,805	2.82%	In General Fund Total	
139	Transfer Sales Tax to HCC for Debt Pmt	1,119,990	0	0	1,119,990	1,119,990	0	0	1,119,990	1,039,846	1,028,673	80,144	7.71%	In General Fund Total	
282	Health Care Center	788,087	11,050,242	1,111,960	12,950,289	11,439,389	1,510,900	0	12,950,289	810,813	1,114,320	(22,726)	-2.80%	10,433,055	9,321,095
102	Accounting	840,216	8,428	14,285	862,929	862,929	0	0	862,929	773,944	800,710	66,272	8.56%	In General Fund Total	
182	Circuit Courts	798,884	229,590	0	1,028,474	1,028,474	0	0	1,028,474	709,853	723,315	89,031	12.54%	In General Fund Total	
157	Personnel	648,358	3,800	0	652,158	652,158	0	0	652,158	553,603	550,983	94,755	17.12%	In General Fund Total	
204	District Attorney / Victim Witness	645,767	110,654	0	756,421	756,421	0	0	756,421	577,287	575,920	68,480	11.86%	In General Fund Total	
144	Land Records Modernization	604,475	136,000	95,546	836,021	826,271	9,750	0	836,021	534,652	518,600	69,823	13.06%	413,421	317,875
123	Corporation Counsel	563,835	289,818	0	853,653	853,653	0	0	853,653	510,785	468,071	53,050	10.39%	In General Fund Total	
256	Aging & Disability Resource Center	697,342	2,170,563	151,156	3,019,061	3,019,061	0	0	3,019,061	505,949	582,014	191,393	37.83%	1,721,110	1,569,954
342	Veterans Service	501,992	15,813	0	517,805	517,805	0	0	517,805	433,974	412,243	68,018	15.67%	In General Fund Total	
188	Clerk of Courts	498,299	998,114	0	1,496,413	1,496,413	0	0	1,496,413	411,298	375,120	87,001	21.15%	In General Fund Total	
131	County Clerk / Elections	438,667	125,944	17,716	582,327	582,327	0	0	582,327	336,600	375,610	102,067	30.32%	In General Fund Total	
359	Extension Education	381,529	14,413	0	395,942	395,942	0	0	395,942	389,443	360,646	(7,914)	-2.03%	In General Fund Total	
107	Administrator	347,201	383,936	779,698	1,510,835	1,510,835	0	0	1,510,835	329,476	322,477	17,725	5.38%	In General Fund Total	
198	Court Commissioner	227,399	46,562	0	273,961	273,961	0	0	273,961	198,826	178,654	28,573	14.37%	In General Fund Total	
129	County Board	208,771	0	0	208,771	208,771	0	0	208,771	194,463	205,171	14,308	7.36%	In General Fund Total	
220	Register in Probate	194,398	48,000	0	242,398	242,398	0	0	242,398	184,042	178,426	10,356	5.63%	In General Fund Total	
212	Emergency Management	184,442	160,110	0	344,552	305,552	39,000	0	344,552	108,070	136,945	76,372	70.67%	In General Fund Total	
194	Coroner	173,074	45,000	0	218,074	218,074	0	0	218,074	171,388	188,526	1,686	0.98%	In General Fund Total	
272	Child Support	142,655	956,243	21,162	1,120,060	1,120,060	0	0	1,120,060	164,083	179,452	(21,428)	-13.06%	In General Fund Total	
156	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	120,000	125,080	1,200	1.00%	In General Fund Total	
168	Surveyor	73,265	0	0	73,265	73,265	0	0	73,265	73,698	75,021	(433)	-0.59%	In General Fund Total	
141	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	55,000	0	0.00%	In General Fund Total	
140	Tri-County Airport	49,143	0	0	49,143	49,143	0	0	49,143	47,410	51,174	1,733	3.66%	In General Fund Total	
140	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	
352	Arts, Humanities, Historic Preservation	19,589	7,100	0	26,689	26,689	0	0	26,689	18,620	46,905	969	5.20%	In General Fund Total	
140	Charitable / Penal Fines	261	0	0	261	261	0	0	261	2,357	1,126	(2,096)	-88.93%	In General Fund Total	
178	Workers Compensation	0	353,477	0	353,477	353,477	0	0	353,477	0	0	0	--	983,328	983,328
140	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
251	Landfill Remediation	0	33,000	77,925	110,925	110,925	0	0	110,925	0	0	0	--	4,668,643	4,590,718

Sauk County 2024 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2023	2022	\$ 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)	2023 Amended to 2024 Finance	2023 Amended to 2024 Finance	Beginning 2024	End 2024
218	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
142	Insurance	0	118,247	0	118,247	70,300	0	47,947	118,247	0	0	0	--	458,334	506,281
277	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-542	-542
357	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	43,618	43,618
210	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	54,692	54,692
140	Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	750	0	(750)	-100.00%	In General Fund Total	
320	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	0	318,753	0	--	In General Fund Total	
348	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
279	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	0	86,515	0	--	In General Fund Total	
140	Class & Compensation Implementation	0	0	0	0	0	0	0	0	1,500,000	0	(1,500,000)	-100.00%	In General Fund Total	
164	Register of Deeds	(318,244)	615,000	0	296,756	296,756	0	0	296,756	(334,857)	(339,448)	16,613	4.96%	In General Fund Total	
173	Treasurer	(1,028,996)	1,431,565	0	402,569	402,569	0	0	402,569	(559,519)	(479,960)	(469,477)	-83.91%	In General Fund Total	
138	General Non-Departmental	(18,704,424)	12,456,424	6,250,000	2,000	2,000	0	0	2,000	(12,819,927)	(11,669,823)	(5,884,497)	-45.90%	50,286,851	37,325,507
ALL FUNDS TOTAL		35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	31,455,062	30,894,764	3,669,218	11.66%	85,750,002	70,400,018
						149,185,404									

	<u>2023 Amended</u>	<u>2024 Finance</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	9,167,018,000	10,296,679,400	1,129,661,400	12.32%
Total Levy Rate	\$3.76	\$3.41	-\$0.35	-9.39%
Total Levy Amount	34,513,109	35,124,280	611,171	1.77%
Impact of a one penny increase to the mil rate	\$91,670	\$102,967	\$11,297	12.32%
Impact of a one penny increase to the mil rate on an average residential property	\$2.23	\$2.56		
Average residential property value	\$223,400	\$255,800	\$32,400	14.50%
Average County tax on an average residential property	\$841.08	\$872.59	\$31.51	3.75%

Sauk County 2024 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				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	2023 Tax Levy	2022 Tax Levy	\$ Change	% Change	Beginning	End
										(as amended)	(as amended)	2023 Amended to 2024 Finance	2023 Amended to 2024 Finance	2024	2024
	ALL FUNDS TOTAL	35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	34,513,109	30,894,764	611,171	1.77%	85,750,002	70,400,018
302	Human Services (HS, Includes JDS)	8,974,223	24,895,139	0	33,869,362	33,869,362	0	0	33,869,362	8,065,028	7,730,457	909,195	11.27%	1,747,302	1,747,302
367	Land Resources & Environment (LRE)	1,822,821	18,116,425	1,185,836	21,125,082	3,861,870	17,263,212	0	21,125,082	1,702,669	1,448,624	120,152	7.06%	In General Fund Total	
240	Highway	4,331,119	15,137,821	1,000,000	20,468,940	14,318,940	6,150,000	0	20,468,940	4,576,778	4,582,529	(245,659)	-5.37%	14,940,190	13,940,190
226	Sheriff	14,630,054	2,880,520	64,000	17,574,574	17,193,574	381,000	0	17,574,574	13,890,397	13,725,257	739,657	5.32%	In General Fund Total	
282	Health Care Center	788,087	11,050,242	1,111,960	12,950,289	11,439,389	1,510,900	0	12,950,289	810,813	1,114,320	(22,726)	-2.80%	10,433,055	9,321,095
139	Transfer Sales Tax to HWY for Debt Pmt	8,077,353	0	0	8,077,353	8,077,353	0	0	8,077,353	3,058,047	0	5,019,306	164.13%	0	0
114	Building Services	2,202,233	879,295	3,720,288	6,801,816	2,847,528	3,954,288	0	6,801,816	1,827,292	1,615,793	374,941	20.52%	In General Fund Total	
323	Public Health (PH)	1,855,446	2,707,038	558,359	5,120,843	5,073,843	47,000	0	5,120,843	1,548,567	1,488,930	306,879	19.82%	In General Fund Total	
149	Management Information Systems	1,625,116	1,717,116	0	3,342,232	2,609,405	732,827	0	3,342,232	1,504,469	1,500,826	120,647	8.02%	In General Fund Total	
256	Aging & Disability Resource Center	697,342	2,170,563	151,156	3,019,061	3,019,061	0	0	3,019,061	505,949	582,014	191,393	37.83%	1,721,110	1,569,954
188	Clerk of Courts	498,299	998,114	0	1,496,413	1,496,413	0	0	1,496,413	411,298	375,120	87,001	21.15%	In General Fund Total	
107	Administrative Coordinator	347,201	383,936	779,698	1,510,835	1,510,835	0	0	1,510,835	329,476	322,477	17,725	5.38%	In General Fund Total	
141	Library Board	1,303,740	0	0	1,303,740	1,303,740	0	0	1,303,740	1,267,935	1,226,129	35,805	2.82%	In General Fund Total	
272	Child Support	142,655	956,243	21,162	1,120,060	1,120,060	0	0	1,120,060	164,083	179,452	(21,428)	-13.06%	In General Fund Total	
139	Transfer Sales Tax to HCC for Debt Pmt	1,119,990	0	0	1,119,990	1,119,990	0	0	1,119,990	1,039,846	1,028,673	80,144	7.71%	In General Fund Total	
182	Circuit Courts	798,884	229,590	0	1,028,474	1,028,474	0	0	1,028,474	709,853	723,315	89,031	12.54%	In General Fund Total	
102	Accounting	840,216	8,428	14,285	862,929	862,929	0	0	862,929	773,944	800,710	66,272	8.56%	In General Fund Total	
123	Corporation Counsel	563,835	289,818	0	853,653	853,653	0	0	853,653	510,785	468,071	53,050	10.39%	In General Fund Total	
144	Land Records Modernization	604,475	136,000	95,546	836,021	826,271	9,750	0	836,021	534,652	518,600	69,823	13.06%	413,421	317,875
204	District Attorney / Victim Witness	645,767	110,654	0	756,421	756,421	0	0	756,421	577,287	575,920	68,480	11.86%	In General Fund Total	
157	Personnel	648,358	3,800	0	652,158	652,158	0	0	652,158	553,603	550,983	94,755	17.12%	In General Fund Total	
131	County Clerk / Elections	438,667	125,944	17,716	582,327	582,327	0	0	582,327	336,600	375,610	102,067	30.32%	In General Fund Total	
342	Veterans Service	501,992	15,813	0	517,805	517,805	0	0	517,805	433,974	412,243	68,018	15.67%	In General Fund Total	
141	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	55,000	55,000	0	0.00%	In General Fund Total	
173	Treasurer	(1,028,996)	1,431,565	0	402,569	402,569	0	0	402,569	(559,519)	(479,960)	(469,477)	-83.91%	In General Fund Total	
359	Extension Education	381,529	14,413	0	395,942	395,942	0	0	395,942	389,443	360,646	(7,914)	-2.03%	In General Fund Total	
178	Workers Compensation	0	353,477	0	353,477	353,477	0	0	353,477	0	0	0	--	983,328	983,328
140	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
212	Emergency Management	184,442	160,110	0	344,552	305,552	39,000	0	344,552	108,070	136,945	76,372	70.67%	In General Fund Total	
164	Register of Deeds	(318,244)	615,000	0	296,756	296,756	0	0	296,756	(334,857)	(339,448)	16,613	4.96%	In General Fund Total	
198	Court Commissioner	227,399	46,562	0	273,961	273,961	0	0	273,961	198,826	178,654	28,573	14.37%	In General Fund Total	
220	Register in Probate	194,398	48,000	0	242,398	242,398	0	0	242,398	184,042	178,426	10,356	5.63%	In General Fund Total	
194	Coroner	173,074	45,000	0	218,074	218,074	0	0	218,074	171,388	188,526	1,686	0.98%	In General Fund Total	
129	County Board	208,771	0	0	208,771	208,771	0	0	208,771	194,463	205,171	14,308	7.36%	In General Fund Total	
156	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	120,000	125,080	1,200	1.00%	In General Fund Total	
251	Landfill Remediation	0	33,000	77,925	110,925	110,925	0	0	110,925	0	0	0	--	4,668,643	4,590,718
218	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
168	Surveyor	73,265	0	0	73,265	73,265	0	0	73,265	73,698	75,021	(433)	-0.59%	In General Fund Total	
142	Insurance	0	118,247	0	118,247	70,300	0	47,947	118,247	0	0	0	--	458,334	506,281
140	Tri-County Airport	49,143	0	0	49,143	49,143	0	0	49,143	47,410	51,174	1,733	3.66%	In General Fund Total	
140	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	
352	Arts, Humanities, Historic Preservation	19,589	7,100	0	26,689	26,689	0	0	26,689	18,620	46,905	969	5.20%	In General Fund Total	

Sauk County 2024 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2024	Estimated Fund Balance End 2024
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2023 Tax Levy (as amended)	2022 Tax Levy (as amended)	\$ Change 2023 Amended to 2024 Finance	% Change 2023 Amended to 2024 Finance		
277	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-542	-542
357	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	43,618	43,618
210	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	54,692	54,692
138	General Non-Departmental	(18,704,424)	12,456,424	6,250,000	2,000	2,000	0	0	2,000	(12,819,927)	(11,669,823)	(5,884,497)	-45.90%	50,286,851	37,325,507
140	Charitable / Penal Fines	261	0	0	261	261	0	0	261	2,357	1,126	(2,096)	-88.93%	In General Fund Total	
140	Pink Lady Rail Transit Commission	0	0	0	0	0	0	0	0	750	0	(750)	-100.00%	In General Fund Total	
320	Justice, Diversion, & Support (JDS to HS)	0	0	0	0	0	0	To HS	0	0	318,753	0	--	In General Fund Total	
279	Environmental Health (to PH)	0	0	0	0	0	0	to PH	0	0	86,515	0	--	In General Fund Total	
0	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	0	0	0	--	In General Fund Total	
140	Class & Compensation Implementation	0	0	0	0	0	0	0	0	1,500,000	0	(1,500,000)	-100.00%	In General Fund Total	
348	Women, Infants & Child (to PH)	0	0	0	0	0	0	to PH	0	0	0	0	--	In General Fund Total	
ALL FUNDS TOTAL		35,124,280	98,711,140	15,397,931	149,233,351	118,697,427	30,487,977	47,947	149,233,351	34,513,109	30,894,764	611,171	1.77%	85,750,002	70,400,018
						149,185,404									

	<u>2023 Amended</u>	<u>2024 Finance</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	9,167,018,000	10,296,679,400	1,129,661,400	12.32%
Total Levy Rate	\$3.76	\$3.41	-\$0.35	-9.39%
Total Levy Amount	34,513,109	35,124,280	611,171	1.77%
Impact of a one penny increase to the mil rate	\$91,670	\$102,967	\$11,297	12.32%
Impact of a one penny increase to the mil rate on an average residential property	\$2.23	\$2.56		
Average residential property value	\$223,400	\$255,800	\$32,400	14.50%
Average County tax on an average residential property	\$841.08	\$872.59	\$31.51	3.75%

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.

INDEX

- A -

102 Accounting
399 Acronyms
107 Administrator
256 Aging & Disability Resource Center
352 Arts, Humanities & Historic Preservation

- B -

114 Building Services

- C -

63 Capital Outlay Plan-Five Year/Levy Funded
65 Capital Improvement Plan
355 CDBG-ED (Economic Devel Revolving Loans)
357 CDBG-Housing Rehabilitation
140 Charitable / Penal Fines
272 Child Support
182 Circuit Courts
188 Clerk of Courts
140 Contingency Fund
194 Coroner
123 Corporation Counsel
129 County Board
131 County Clerk / Elections
198 Court Commissioner / Family Court Counseling

- D -

94 Debt Service
204 District Attorney / Victim Witness
277 Dog License Fund
210 Drug Seizures Fund

- E -

212 Emergency Management
279 Environmental Health
392 Expense Summary
359 Extension Education

- F -

384 Financial Structure
388 Fund Balance Anticipated at Year End
389 Fund Balance Budgeted Usage
387 Fund Cross Reference

- G -

100 General Obligation Debt Schedule
138 General Non-Departmental
401 Glossary

- H -

282 Health Care Center
240 Highway
302 Human Services

- I -

409 Index
142 Insurance

- J -

218 Jail Assessment
320 Justice, Diversion, & Support

- L -

144 Land Records Modernization
367 Land Resources & Environment
251 Landfill Remediation

- M -

149 Management Information Systems

- O -

156 Outside Agencies "The Community Chest"

- P -

157 Personnel
390 Property Tax Levy by Function
323 Public Health

- R -

220 Register in Probate
164 Register of Deeds
391 Revenue Summary

- S -

226 Sheriff
168 Surveyor

- T -

173 Treasurer

- V -

342 Veterans Service

- W -

348 Women, Infants & Children
178 Workers Compensation