



FINANCE
BUDGET
FISCAL YEAR 2026



Sauk County, ranked 48th among Wisconsin's 72 counties by population, embodies the very essence of what makes Wisconsin special — from its diverse topography and rich history to its thriving industry and vibrant communities.

Since 1844, Sauk County has been deeply rooted in a profound connection to the land. The people, values, and way of life here are all shaped by the land's enduring influence. The Sauk County Land Made brand, as seen on the cover, captures this enduring spirit, offering a sense of authenticity and identity that reflects our shared commitment. It's a promise to explore how we can live, work, play, and learn while honoring the land and heritage that defines Sauk County's unique quality of life.

Images Front Cover: Sauk County Clock Tower, Baraboo's Big Top Parade & Circus Celebration, Sauk County Historic Courthouse, Devil's Lake State Park. Back Cover: Devil's Lake State Park, Great Sauk Trail Bridge Site. All rights reserved. ExploreSaukCounty.com



Table of Contents

● ADMINISTRATOR / TRANSMITTAL LETTER

Transmittal Letter from the Administrator	7
Memo from the Finance Director	18
Budget Policies and Priorities	19
Supervisory Amendments to the Budget	21

● BUDGET SUMMARY

Summary Data	26
Full-Time Equivalents	27

● CAPITAL PROJECTS

Capital Outlay Plan-Five Year	30
Capital Outlay Plan-Levy Funded	30

● DEBT SERVICE

Debt Service	43
--------------	----

● GENERAL GOVERNMENT

Accounting	47
Administrator	52
Building Services	60
Corporation Counsel	66
County Board	70
County Clerk / Elections	71
General Non-Departmental	76
Insurance	80
Land Records Modernization	81
Management Information Systems	86
Outside Agencies "The Community Chest"	93
Personnel	94



Table of Contents

Register of Deeds	100
Surveyor	104
Treasurer	105
Workers Compensation	109

● JUSTICE & PUBLIC SAFETY

Circuit Courts	111
Clerk of Courts	116
Coroner	120
Court Commissioner / Family Court Counseling	124
District Attorney / Victim Witness	129
Drug Seizures Fund	133
Emergency Management	134
Jail Assessment	139
Register in Probate	140
Sheriff	144

● PUBLIC WORKS

Highway	152
Landfill Remediation	160

● HEALTH & HUMAN SERVICES

Aging & Disability Resource Center	164
Child Support	171
Dog License Fund	175
Environmental Health	176
Health Care Center	177
Human Services	185
Justice, Diversion, & Support	194
Public Health	195

Veterans Service	211
Women, Infants & Children	216

● CONSERVATION, DEVELOPMENT, RECREATION, CULTURE & EDUCATION

Arts, Humanities & Historic Preservation	218
CDBG-ED (Economic Devel Revolving Loans)	222
CDBG-Housing Rehabilitation	223
Extension Education	224
Land Resources & Environment	232

● TABLES & CHARTS

Property Tax Levy by Function	253
Revenue Summary	254
Expense Summary	255
Sauk County 2025 Admin Budget Alphabetical Order	256
Levy Amount Order	258
Expense Order	260
Acronyms	262
Glossary	265

Table of Contents





Administrator's Message

2026 Recommended Sauk County Budget

To The Honorable Sauk County Board Of Supervisors:

As the Sauk County Administrator, I am pleased to submit the Fiscal Year 2026 Recommended Budget for Sauk County for your review and consideration. The recommended budget is the most important public policy document prepared each year. The proposed budget attempts to not only address the uncertainties that we continue to face as an organization; but reflects the mindful, deliberate, and collaborative work of our team across all 27 departments to make tough choices, which aim to maintain or reduce expenses without jeopardizing our commitment to serving the residents of Sauk County. The budget is submitted to you amid an environment of uncertainty, due to broader economic issues, federal funding limitations or eliminations, and changing state and federal requirements. Prices continue to rise for employee insurance costs, contracted services ranging from building supplies to technology; and for cooperative and service agreements that are needed to provide mandated services. All of those factors have a detrimental effect upon our county budget.

Departments were tasked with bringing in budgets that saw only increases to personnel and insurance costs, while increases to operational items meant a need to find other revenue sources or to examine other line items to make a corresponding reduction. County departments continue to be forced to absorb inflationary cost increases, forgo new or expanded programs and services, and carefully manage expenses.

We continue to examine new ways to conduct business and work collaboratively across departments and through community partnerships, to more efficiently and effectively provide needed services. As the year progresses, the uncertainties already presented, may result in adjustments to either relax financial expectations or adopt more stringent requirements to accommodate the loss of revenue through the elimination of grants or federal budget pass through dollars.

The 2026 Recommended Budget has been prepared in accordance with all applicable Wisconsin State Statutes, Generally Accepted Accounting Principles, the Sauk County Board of Supervisors strategic issues, and Sauk County budget and financial policies.

This letter provides an overview of the budget including revenues, expenditures, and reserves for each department and the County as a whole. Economic conditions and forecasts, debts, and highlights of the budget priorities for all major funds are also provided.

The 2026 *Recommended Budget* totals \$146,109,058 in revenue and expenditures; and includes a tax levy of \$36,107,620. The following chart depicts the 2026 *Recommended Budget* allocations:

	2026 Budget Recommended	2025 Budget Adopted	Dollar Change	Percent Change
Operating Levy	\$ 36,107,620	\$ 35,397,692	\$ 709,928	2.01%
Levy Rate	\$ 3.00	\$ 3.18	\$ (0.18)	-5.66%
County Operations	\$ 146,109,058	\$ 146,068,778	\$ 40,280	0.03%
Debt Service	\$ 4,249,075	\$ 4,247,275	\$ 1,800	0.04%
Equalized Value	\$ 12,055,072,700	\$ 11,122,722,800	\$ 932,349,900	8.38%
Revenues	\$ 88,602,088	\$ 94,379,388	\$ (5,777,300)	-6.12%

Overall, Sauk County's tax levy increased by \$709,928 due to the following:

Increase in Bond Debt Payments - Highway and Health Care Center	\$ 1,800
Increase in Library System Mandate	\$ 84,820
Increase in Town Bridge Aids	\$ 21,349
Increase in State Special Charges (results in increase levy, decrease other State revenues)	\$ 1,334
Tax Incremental District (TID) Adjustments	\$ -
Increase - Net New Construction, 1.98%	\$ 600,625
Allowable tax levy Increase for 2026	\$ 709,928

Key Changes in the 2026 Budget

The 2026 Recommended Budget includes several notable changes that should be emphasized:

- > The budget removes Land Records Modernization from within the Management Information System Department to create a new department.
- > The County Surveyor will be removed from the Land Resources and Environment budget to the Land Record Modernization Department's budget.
- > Additional state funding for land conservation staff is expected, enhancing program support for state mandated programs.
- > The Health Care Center budget does not include levy funding. An in-depth review of staffing levels, operational and contract costs, and revenue sources were realigned.
- > Additional general fund balance was included to cover the anticipated costs associated with the operation/maintenance of the UW-Platteville Baraboo Sauk County campus.
- > Additional court support aid was provided by the state.

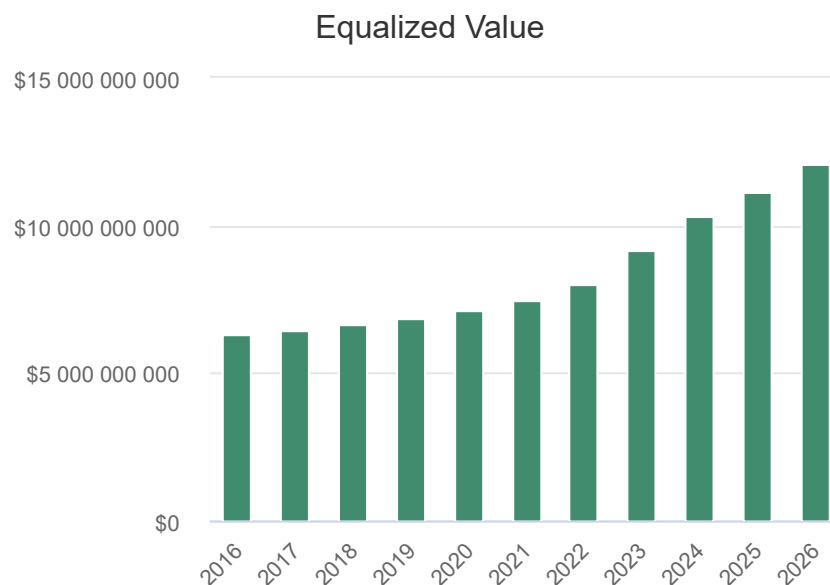
Tax Levy

The 2026 *Recommended Budget* includes a tax levy of \$36,107,620. There are the **three components that determine the tax levy**:

1. **Operational Levy** - The amount for operational costs allowed under the State's Tax Levy limits found in Wisconsin State Statute §66.0602. The operational levy totals **\$30,432,879**; which is an increase of \$600,625.

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 \$932,349,900 for a total amount of \$12,055,072,700 with a net new construction rate of 1.98%. Personal Property Aid remained unchanged at \$348,221.
- > 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. There were no TIDs terminated in 2026.



2. **Limited Tax Levies** - The amount allowed that is funded by limited tax levies are exempt from levy limits
- > Libraries **\$1,325,999** (increase \$84,820)
 - > County Bridge Aid **\$96,089** (increase \$21,349)
 - > State special charges-charitable and penal **\$3,579** (increase \$1,334)
 - > In 2026, the above limited levy increased by \$107,503. Prior to debt service, the total limited tax levy in 2026 *Recommended Budget* is **\$31,858,545**.
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 \$1,800 in 2026 to **\$4,249,075**.

The proposed 2026 levy rate is \$3.00 per \$1,000 of valuation, versus the 2025 levy rate of \$3.18 per \$1,000 of valuation. This equates to 5.88% decrease over last year.



Revenues

The 2026 Recommended Budget includes several revenue sources outside of the property tax levy.

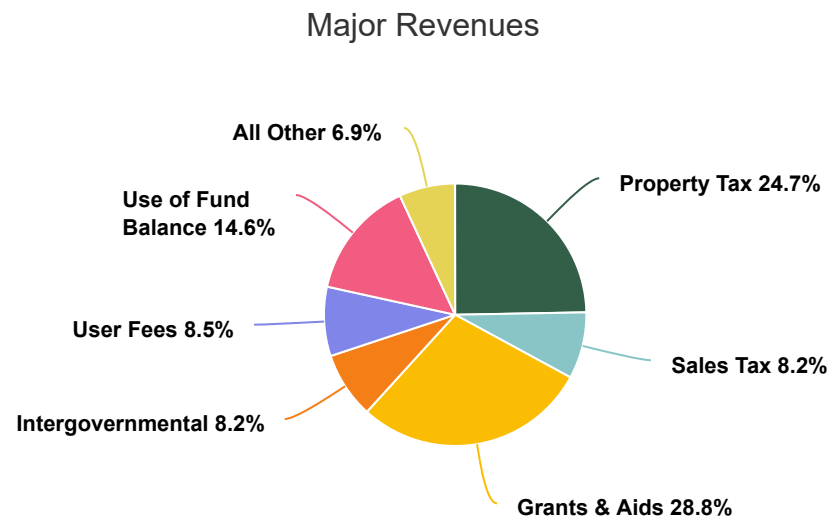
Shared supplemental revenue in the amount of \$889,872, which has increased from 2025 by \$29,265 is included within the Recommended Budget. Shared supplemental revenue can only be provided for certain services, which fall within the Sheriff's Department (\$500,000), Clerk of Courts (\$63,175), and the Highway Department (\$326,697).

Sales tax revenue has been increased by \$500,000. The 2025 revenue amount was \$11,500,000; bringing this year's total revenue to \$12,000,000. Sales tax revenue has continually increased since 2020 due to economic development initiatives and strategies, which have allowed for continued funding of the County's marketing and tourism program.

Grants and Aids are included within the budget; however, at a decrease of \$5,457,780. This decrease can be attributed to the decrease in the availability of American Rescue Plan Act funding and the removal of the Transportation Alternatives Program funding for the Great Sauk State Trail/Walking Iron Bridge. Given that the Village of Sauk City was the grant recipient, funds were not received, nor do they need to be accounted for through the County.

Fund balance is used across the various departments. The total use of fund balance is projected at \$21,399,350 with significant allocations for capital improvements and ongoing program implementation. Specific projects funded through fund balance include: vehicle replacement, park upgrades, facility renovations/maintenance/update of building controls, election equipment, technology, UW-Platteville Baraboo Sauk County capital/maintenance/operations, vacancy factor, and continuing programs.

User fees are expected to rise by \$674,263. User fees consist of permit and program fees.



Expenditures

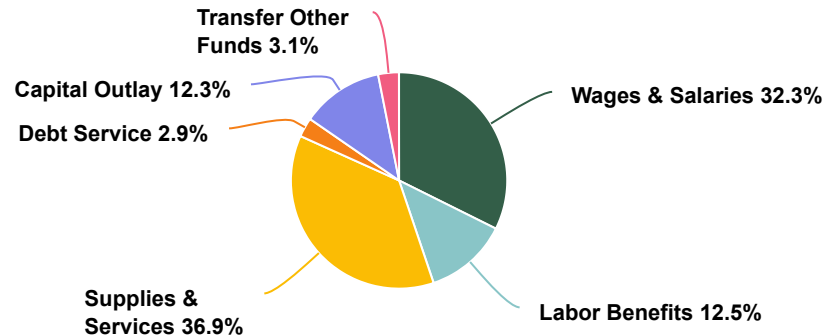
Labor Costs

Major expenses across departments consist of wages and salaries, labor benefits, supplies & services, debt service, capital outlay, and transfer of other funds.

The recommended budget includes a 3% cost-of-living adjustment (COLA) as part of the implementation of the Compensation and Classification study, which was adopted in 2023, in which the goal of keeping Sauk County competitive in the market. The Sheriff's Department contract negotiations were ratified with a 6% increase. Labor costs across all departments (excluding the health care center) will increase by \$2,283,765. Health care center labor costs decreased \$745,130 due to the "right-sizing" of the staffing to the overall occupancy of the facility, taking into consideration shift needs.

Other benefits to include FICA, retirement, life, and workers compensation increased by \$461,956 for employees outside of the Health Care Center and a decrease of \$101,420 for Health Care Center employees.

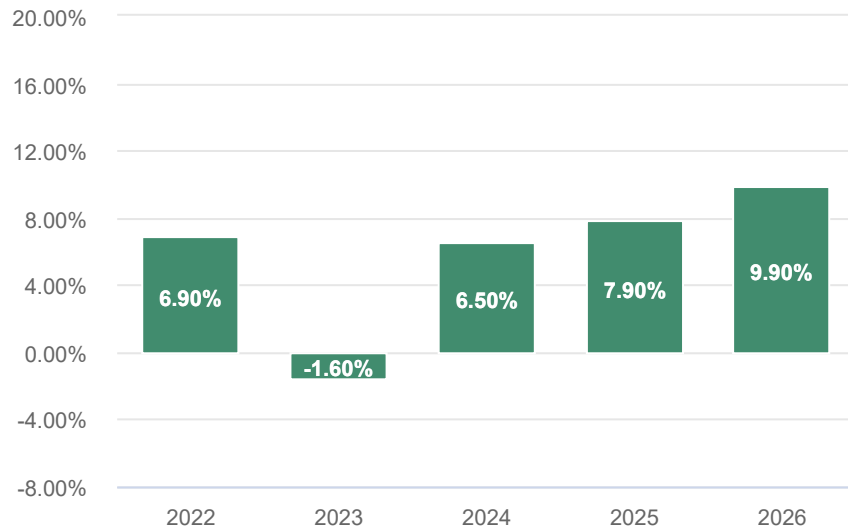
Expenses by Category



Health insurance costs have increased 9.9%, which equates to \$868,675 for all employees outside of the Health Care Center. The Health Care Center health insurance costs increased by \$102,050. The 2026 *Recommended Budget* includes total County contributions to health insurance of \$10,151,555.

A new health plan was implemented in 2023, in which insurance costs decreased substantially, but have steadily risen every year since based upon the rate caps provided in the original contract.

Health Insurance Rate Increases



Vacancy Factor

When we create a budget, the budget assumes that all positions will be filled 100% of the time. However, the likelihood of all positions being filled the entire year, is not possible. The vacancy factor for the county departments, outside of the health care center, remained at \$2,000,000; while the factor for the Health Care Center was reduced to \$450,000 due to the staffing realignment.

New Positions and Reclassifications

As part of the budget process, departments are able to propose personnel changes, either through the creation of new positions or the reclassification of existing positions to accommodate changes in duties and responsibilities. Due to levy constraints, no new positions were approved through the budget process. The following reclassifications were included within the 2026 recommended budget, with the corresponding levy impact noted:

No new positions were added in the 2026 Budget. Reclassifications were approved and included in the budget for the requesting departments.

Levy Impact

ADRC: Program Assistant - Transportation	No
Human Services: Human Services Manager (Children Long Term Support	No
Land Records: Land Information/GIS Director Previously approved by Resolution of the County Board	Yes
Mis: Systems Analyst (2 positions)	Yes
County Clerk: Deputy County Clerk (Casual)	No
Accounting: Accounting Assistant (Casual)	No

Retirement - The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Fund. The 2026 *Recommended Budget* includes County contributions to the retirement system of \$4,043,946.

Contribution rates for employee and employer increased from 6.95% to 7.20% for general and elected employees. The contribution rates for protective employee contributions increased from 6.95% to 7.20%, but decreased for the employer from 14.95% to 14.70%.

Classification	2026 Rates		2025 Rates	
	Employer	Employee	Employer	Employee
General	7.20%	7.20%	6.95%	6.95%
Elected	7.20%	7.20%	6.95%	6.95%
Protective	14.70%	7.20%	14.95%	6.95%

Debt Service

The County continues to make debt payments towards a general obligation bond for the highway facilities as well as general obligation refunding bonds for the Health Care Center. The general obligation outstanding debt as of January 1, 2026 is \$41,645,000. This is 6.44% of the legal debt limit of \$647,152,805. Budgeted debt service payments will change from \$4,247,275 in 2025 to \$4,249,075 in 2026, an increase of \$1,800. The debt at the Health Care Center will be paid in full at the end of 2027.

Capital Outlay and Capital Projects

Capital Outlay is an expenditure of \$10,000 or greater before any trade-in of the old unit and having a useful life of not less than three years. This may include real property acquisition, construction, equipment, repairs, or updating of existing capital items, which extends the life and value of the item. Capital outlay items are listed within each of the individual department budgets.

To be included on the 10-year Capital Improvement Plan (CIP) projects are major projects undertaken on a non-recurring basis. The cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six (6) years. Any project that meets these requirements regardless of the funding source is included in the CIP.

The 2026 *Recommended Budget* lists the capital outlay for each area. The total capital outlay for 2026 is \$17,946,720; with a cumulative total Capital Outlay Plan from 2026 to 2031 of \$94,502,399. The projects are being funded in 2026 as follows:

Tax Levy	\$	109,175
State and Federal Aid		1,589,000
Fund Balance		16,248,545
Total	\$	17,946,720

Other Miscellaneous Items Included in the 2026 *Recommended Budget*

As part of the budget process, organizations that have requested County funding in the past are given the opportunity to request funding again. Each request must meet specific requirements to include:

Emphasis is on county-wide impacts, as opposed to impacts to a specific community. Enhancing the unique features of Sauk County and building on our sense of place are priorities.

Sauk County funds are intended to focus on measurable and attainable outcomes of specific projects of your organization. The funds are not meant to provide ongoing support for day-to-day operations.

Demonstrate how your project addresses previously identified priorities by the Sauk County Board.

Leveraging partnerships and funding from outside Sauk County government is important.

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

I want to personally thank the Finance Director, Lynn Horkan; Finance Manager, Tara Thompson; and the rest of the Accounting Team who played a pivotal role in the 2026 budget process as well as the implementation of our new budget book software. I also want to thank Human Resources Director, Anna Cooke; Management Information Services, Director Steve Pate; Management Information Services, Lewis Lange; Department Heads, and our County team for working together to create a budget that continues to provide the programs and services that will enrich and enhance the lives of our residents in 2026. Lastly, thank you to the Finance, Personnel, and Insurance Committee and all of the other oversight committees for their guidance and review of the Recommended 2026 Budget.

Respectfully Submitted,



Lisa Wilson

Administrator

BUDGET TEAM

Lisa Wilson Lynn Horkan Anna Cooke Tara Thompson Steve Pate

FINANCE, PERSONNEL & INSURANCE COMMITTEE

Lynn Eberl, Chair Gaile Burchill Brandon Lohr Jacob Roxen Terry Spencer Andrea Lombard Tim McCumber Sheila Carver Aaron Evert

Budget Message





ACCOUNTING DEPARTMENT

Lynn M Horkan
 Finance Director
 505 Broadway, Baraboo, WI 53913

PHONE: (608) 355-3236
FAX: (608) 355-3522
E-MAIL: lynn.horkan@saukcountywi.gov

To: County Board Members

Date: October 21, 2025

About: 2026 Budget - County Board October Presentation

As you begin your review of the 2026 budget in its entirety, please keep in mind the attached guidance that the County Board (mission and vision) and Finance Committee (policies, priorities, and definitions) have adopted. This overarching guidance is meant to focus decision-making on the larger goals of Sauk County, rather than the narrower scope of each department. With the realities of the current economy, as well as tight levy limits, consideration of these concepts was integral to budget development.

Levy Limits

The levy will be able to increase by the greater of 0.00% or the percent of net new construction (1.98% for the 2026 budget) or \$600,625, plus adjustments for tax incremental financing districts for a total allowed increase of \$0. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised (increasing levy limit by \$109,303), providing a total increase of tax levy of \$709,928. There was no carryover of prior year levy capacity.

How to Read This Book

The first group of introductory pages are summaries of the budget recommendation made by the Finance Committee. The detailed pages are the departmental budgets and include all of the Finance Committee's recommendations.

The budgets as recommended by the Administrator, including line items, can be found on the County's website at <https://www.co.sauk.wi.us/accounting>.

The Finance Committee met on October 8, 2025 and recommended no changes from the original Administrator's 2026 Budget as presented by Administrator Wilson.

2026 Budget Guidance

Sauk County's Vision Statement

Where the County would ideally like to be, defines guiding principles, values, and the long range result of work
To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability and resources.

Sauk County's Mission Statement

Defines the major reasons for the existence of the Sauk County government
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.

Budget Priorities

Broad, overarching goals to promote accomplishment of Sauk County's mission
Priority 1 - Cross Sectional Analysis of County Operations
Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

Budget Policies

Overarching courses of action to prudently guide budget decisions

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.

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.

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.

Budget Policy 4 - Sauk County will 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.

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.

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.

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.

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.

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.

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.

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.

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.

Characteristics of Essential...	Characteristics of Core...	Characteristics of Desirable...
Parallels the overall Sauk County mission	Parallels the overall Sauk County mission	Parallels the overall Sauk County mission
Results (as opposed to processes) are mandated by an external body	Results (as opposed to processes) are pressing to the County Board	Results (as opposed to processes) are important to the County Board
If discontinued, the negative impact to the public is significant. High social cost.	If discontinued, the negative impact to the public is noticeable. Moderate social cost.	If discontinued, the negative impact to the public may be noticeable. Minimal social cost.
Service cannot be provided by the private sector or other partners	Service can/is provided by the private sector, but the County can provide the service more effectively or efficiently	Service can or is provided by the private sector, but the County can offer alternatives

Approved by the Sauk County Finance Committee 6/11/2025



Finance, Personnel & Insurance Committee

TO: Sauk County Board of Supervisors & Department Heads

FROM: Finance, Personnel & Insurance Committee

DATE: October 21, 2025

SUBJECT: 2026 Budget - Supervisory Amendments to the Budget

As part of the 2026 Budget development process, individual Supervisors may submit proposed amendments to the budget recommended by the Finance Committee. This process enables Supervisors to clearly explain, in writing, what their proposed amendment is and what their intended tax levy impact (increase or decrease) is on the 2026 Budget. Each proposed amendment should be sponsored by only one supervisor so the Open Meetings Law related to walking quorums is not violated.

Attached, for your use, is a copy of the 2026 Budget - Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form. This form can also be found on Sauk County's web site in Microsoft Word and pdf formats to make your own copies. <https://www.co.sauk.wi.us/accounting> under 2026 Budget Process and Documents.

Supervisors who propose amendments are strongly encouraged to consult with the affected departments prior to submission.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 27, 2025	Supervisors prepare amendments and submit them to the Accounting Office. Amendments are due to the Accounting Office October 27, 2025
Until November 5, 2025	County Administrator, Finance Director and Department Heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
November 5, 2025	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.

November 11, 2025

County Board adopts the 2026 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion to amend the Finance Committee's recommendation must be made during the November County Board session. Conversely, an amendment does not need to be submitted through this process to be considered.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process to allow for a structured and understandable process. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible, but no later than **October 27, 2025**.

Supervisors are reminded that the purpose of this process and the use of the form are to propose financial changes to the budget. They are not intended to be used as a forum for raising policy or procedural issues in the budget. Therefore, non-financial issues should be addressed at the appropriate Committee level and then forwarded to the full County Board for consideration if appropriate.

What are appropriate and inappropriate amendments?

Sauk County's budget proposal was developed using a complex mixture of prioritization; mandate and legal requirement review; and discussion between department managers, oversight committees and the Finance Committee. Further, Wis. Stat. § 65.90 provides for a certain amount of specificity in establishing the budget.

Amendments ruled out of order include the following:

4. "I move to amend the budget to provide a levy rate of no more than x."
5. "I move to cut x amount of dollars from the levy."
6. "I move that the budget shall provide for an x percent increase / decrease from last year."

Sauk County Financial Policy 5-94, Fund Balance/Retained Earnings and Contingent Funds Policy, also states that "Sauk County shall not use any fund balances or retained earnings to fund operations. Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning."

Fund balances or retained earnings may be budgeted to fund the following items:

7. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
8. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
9. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
10. Termination costs of ineffective or inefficient programs.

11. All or part of the contingency fund as described below.
12. 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 will analyze previous years' turnover, outside funding and any other pertinent information. The property tax levy may be reduced by using fund balance to fund this vacancy factor centrally (as opposed to in departments' budget).
13. Continuing appropriations / carryforward funds as described in Financial Policy 3-96.
14. Other nonrecurring expenditures which are expected to yield a positive financial return in future.

Feel free to contact either the Administrator or Finance Director if you have any questions regarding this process, or if you would like any numbers or details clarified.

2026 Budget Proposed Supervisor Amendment

By Supervisor: _____ Amendment #: _____

To amend the 2026 Proposed Budget, as recommended by the Finance Committee, I Hereby Propose:

Anticipated service changes (additions and/or reductions):

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Total for Amendment					

Budget Summary



Sauk County Sales Tax

Payment Month	Sales Month	2020	2021	2022	2023	2024	2025	% Change from Prior Year	Cumulative % Change from Prior Year	Seasonal Adjustment (Average of 2020 to 2024)	Amount (Below)/ Above Seasonal Average	Cumulative Amount (below)/Above Projected Based on Seasonal Average	Cumulative Seasonal Adjustment
March	January	595,656	613,343	770,903	766,916	786,023	841,053	7.00%	7.00%	6.00%	689,551	151,502	6.00%
April	February	679,216	874,520	899,016	792,828	714,564	943,096	31.98%	18.90%	6.72%	772,954	170,142	12.72%
May	March	544,024	920,724	891,882	1,066,702	1,267,924	1,219,046	(3.85%)	8.48%	7.96%	915,655	303,391	20.68%
June	April	517,762	955,540	1,176,994	1,158,907	956,299	865,502	(9.49%)	3.86%	8.09%	930,146	(64,644)	28.77%
July	May	787,082	1,013,299	923,294	930,798	993,332	1,460,243	47.00%	12.95%	7.89%	907,174	553,069	36.66%
August	June	891,529	1,146,590	1,224,783	1,398,956	1,558,765	1,492,077	(4.28%)	8.67%	10.56%	1,214,162	277,915	47.21%
September	July	931,365	1,530,432	1,524,487	1,425,079	1,197,461		(100.00%)	(8.74%)	11.22%	1,289,932	-	58.43%
October	August	1,054,110	998,997	1,084,090	1,103,026	1,475,772		(100.00%)	(23.79%)	9.70%	1,115,667	-	68.13%
November	September	684,237	913,085	1,132,769	1,140,803	1,182,180		(100.00%)	(32.68%)	8.58%	986,276	-	76.71%
December	October	783,685	977,483	961,489	962,534	878,443		(100.00%)	(38.05%)	7.75%	890,745	-	84.45%
January	November	686,268	732,450	762,793	676,775	1,108,564		(100.00%)	(43.72%)	6.73%	774,263	-	91.19%
February	December	735,956	959,802	1,206,323	1,300,135	990,217		(100.00%)	(47.97%)	8.81%	1,013,476	-	100.00%
Total Collections		8,890,890	11,636,265	12,558,823	12,723,459	13,109,544	6,821,017	3.03%		100.00%	11,500,000	1,391,375	
Budget		9,889,000	9,889,000	9,157,074	9,482,726	11,055,489	11,500,000	16.59%					
% of Budget		89.91%	117.67%	137.15%	134.18%	118.58%	59.31%						
Under/(Over) Budget		998,110	(1,747,265)	(3,401,749)	(3,240,733)	(2,054,055)	4,678,983						
% Difference from Prior Year		(6.41%)	23.59%	7.35%	1.29%	2.95%							
\$ Difference from Prior Year		(569,782)	2,745,375	922,558	164,636	386,085	(6,288,527)						

Premier Resort Tax

The premier resort tax started at 0.50% for the Lake Delton on April 1, 1998 and Wisconsin Dells on July 1, 1998.

The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 0.50% to 1.00% effective January 1, 2010.

The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 1.00% to 1.25% effective July 1, 2014.

Payment Month	Sales Month	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
Lake Delton - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
May	Jan-Mar	1,649,251	1,649,251	1,808,413	1,835,187	2,058,282	1,991,499	(3.24%)	(3.24%)
August	Apr-June	2,161,353	2,161,353	2,351,137	2,350,831	2,311,447	3,299,450	42.74%	21.08%
November	July-Sept	2,933,257	2,933,257	3,100,324	3,123,399	2,992,083	-	(100.00%)	(28.13%)
February	Oct-Dec	1,497,859	1,497,859	1,795,020	1,685,472	1,738,149	-	(100.00%)	(41.86%)
Total Premier Resort Tax		8,241,720	8,241,720	9,054,894	8,994,889	9,099,961	5,290,949	(41.86%)	
Wisconsin Dells - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
Total for Sauk, Columbia, Juneau and Adams Counties									
May	Jan-Mar	462,627	462,627	461,087	523,612	489,637	551,571	12.65%	12.65%
August	Apr-June	825,103	825,103	859,568	869,686	977,011	563,626	(42.31%)	(23.96%)
November	July-Sept	1,013,325	1,013,325	1,085,577	1,201,472	1,077,520	-	(100.00%)	(56.17%)
February	Oct-Dec	426,174	426,174	450,806	455,354	519,241	-	(100.00%)	(63.60%)
Total Premier Resort Tax		2,727,229	2,727,229	2,857,038	3,050,124	3,063,409	1,115,197	(63.60%)	

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

	2017 Balance	2018 Change	2019 Change	2020 Change	2021 Change	2022 Change	2023 Change	2024 Change	2025 Change	2026 Change	2026 Balance	FTE Change from 2017 to 2026
General Government												
Accounting	4.50	0.50	0.00	0.00	0.00	0.00	0.00	0.19	-0.09	0.08	5.18	0.68
Administrator	1.50	1.50	0.50	-0.50	0.00	0.00	0.00	0.10	0.00	0.00	3.10	1.60
Building Services	9.50	0.00	0.50	-0.50	3.00	0.00	0.00	1.50	0.00	1.00	15.00	5.50
Corporation Counsel	6.29	0.21	0.00	0.50	-1.50	0.50	0.00	-1.00	0.00	0.00	5.00	-1.29
County Clerk / Elections	4.00	0.00	0.00	0.00	0.00	0.00	0.33	-0.25	-0.08	0.22	4.22	0.22
Justice, Diversion, & Support	3.25	0.25	1.00	2.25	-1.00	0.75	-6.50	0.00	0.00	0.00	0.00	-3.25
Land Records Modernization	4.00	-0.01	0.00	-0.50	0.00	3.01	0.00	-0.02	0.00	0.02	6.50	2.50
Management Information Systems (MIS)	10.37	0.00	-1.00	0.00	0.00	-0.87	0.00	0.00	0.25	0.00	8.75	-1.62
Personnel	5.16	-0.16	0.00	0.30	0.00	-0.30	0.00	0.00	0.13	-0.08	5.05	-0.11
Register of Deeds	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00
Surveyor	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
Treasurer	5.50	0.00	0.00	0.50	0.00	-3.00	0.00	0.00	0.00	0.00	3.00	-2.50
Total General Government	58.07	2.29	1.00	2.05	0.50	0.09	-6.17	0.52	-0.79	1.24	58.80	0.73
Justice & Public Safety												
Circuit Courts	3.40	0.00	0.00	-0.01	0.01	-0.15	0.08	-0.01	0.00	0.00	3.32	-0.08
Clerk of Court	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	11.00	-1.00
Coroner	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Court Commissioner / Family Court Counseling	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
District Attorney / Victim Witness	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.25	-0.25	8.00	0.20
Emergency Management	1.75	0.00	0.50	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	1.75	0.00
Register in Probate	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Sheriff's Department	149.64	0.48	0.50	-0.51	-1.00	-0.68	-3.24	0.19	0.00	0.00	145.38	-4.26
Total Justice & Public Safety	179.59	0.48	1.00	-1.02	-0.99	-0.83	-3.16	0.38	-0.75	-0.25	174.45	-5.14
Public Works												
Highway	62.50	-0.50	0.00	1.50	0.50	0.00	0.83	0.17	0.15	0.00	65.15	2.65
Total Public Works	62.50	-0.50	0.00	1.50	0.50	0.00	0.83	0.17	0.15	0.00	65.15	2.65
Health & Human Services												
Aging & Disability Resource Center	21.27	-0.21	2.49	-0.08	0.34	0.50	0.41	0.53	-0.63	2.24	26.86	5.59
Child Support	11.00	0.00	0.00	0.00	0.00	0.52	0.00	0.00	-0.52	0.00	11.00	0.00
Environmental Health (to Public Health)	6.83	0.65	-0.35	0.50	-0.15	-0.10	-7.38	0.00	0.00	0.00	0.00	-6.83
Health Care Center	133.21	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	-7.42	-2.40	-14.37	76.68	-56.53
Human Services	100.29	4.00	6.00	4.00	0.00	3.00	10.52	-0.92	0.65	-0.25	127.29	27.00
Justice, Diversion, & Support	3.25	0.25	1.00	2.25	-1.00	0.75	-6.50	0.00	0.00	0.00	0.00	-3.25

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

	2017 Balance	2018 Change	2019 Change	2020 Change	2021 Change	2022 Change	2023 Change	2024 Change	2025 Change	2026 Change	2026 Balance	FTE Change from 2017 to 2026
Public Health	17.38	0.59	3.06	0.77	0.89	2.65	13.38	0.26	-1.90	0.00	37.08	19.70
Veterans' Services	4.00	0.50	0.19	0.31	0.00	0.00	0.00	0.50	0.00	0.00	5.50	1.50
Women, Infants and Children (to Public Health)	5.02	-0.90	0.00	-0.42	0.12	0.00	-3.82	0.00	0.00	0.00	0.00	-5.02
Total Health & Human Services	302.25	4.64	9.76	6.63	-4.47	5.26	-15.43	-7.05	-4.80	-12.38	284.41	-17.84
Conservation, Development, Recreation, Culture & Education												
Extension Education	2.71	0.00	0.00	0.00	-0.41	0.00	0.00	-0.12	0.00	0.00	2.18	-0.53
Land Resources & Environment (LRE).	18.97	0.00	0.29	1.98	-2.09	-0.06	0.46	1.19	-0.04	0.29	20.99	2.02
Total Cons, Devel, Rec, Culture & Ed	21.68	0.00	0.29	1.98	-2.50	-0.06	0.46	1.07	-0.04	0.29	23.17	1.49
TOTAL COUNTY FTE's - CHANGE		6.91	12.05	11.14	-6.96	4.46	-23.47	-4.91	-6.23	-11.10		
TOTAL COUNTY FTE's	624.09	631.00	643.05	654.19	647.23	651.69	628.22	623.31	617.08	605.98	605.98	-18.11
TOTAL PERSONS EMPLOYED - CHANGE		9	14	9	-2	-3	-26	-14	6	-19		
TOTAL PERSONS EMPLOYED	685	694	708	717	715	712	686	672	678	659	659	-26.00

Capital Projects



CAPITAL OUTLAY PLAN - FIVE-YEAR

	2026	2027	2028	2029	2030	2031	2026-2031 TOTALS
BUILDING SERVICES	8,928,496	2,801,379	1,125,000	615,000	335,000	1,835,000	15,639,875
CORONER	45,000	-	-	-	-	-	45,000
COUNTY CLERK	464,725	-	-	-	-	-	464,725
GENERAL	92,500	300,000	161,500	65,000	63,000	1,445,000	2,127,000
HEALTH CARE CENTER	457,418	450,000	355,000	32,500	-	-	1,294,918
HIGHWAY	1,390,000	15,245,000	9,850,000	6,320,000	7,120,000	6,570,000	46,495,000
LAND RESOURCES & ENVIROMENT	5,153,250	4,805,000	9,434,500	4,326,500	181,500	1,174,800	25,075,550
MANAGEMENT INFORMATION SYSTEMS	838,131	590,000	150,000	115,000	175,000	290,000	2,158,131
SHERIFF	577,200	125,000	125,000	125,000	125,000	125,000	1,202,200
COUNTY GRAND TOTAL	17,946,720	24,316,379	21,201,000	11,599,000	7,999,500	11,439,800	94,502,399

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 \$10,000 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 2026 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED

	2026	2027	2028	2029	2030	2031	2026-2031 TOTALS
BUILDING SERVICES	80,000	110,000	110,000	110,000	110,000	110,000	630,000
GENERAL	4,175	4,175	-	-	-	-	8,350
HIGHWAY	-	2,680,000	2,030,000	2,000,000	2,050,000	2,000,000	10,760,000
LAND RESOURCES & ENVIROMENT	-	-	1,000,000	1,000,000	-	-	2,000,000
MANAGEMENT INFORMATION SYSTEMS	25,000	115,000	90,000	90,000	25,000	40,000	385,000
COUNTY GRAND TOTAL	109,175	2,909,175	3,230,000	3,200,000	2,185,000	2,150,000	13,783,350

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.

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
BUILDING SERVICES											
Communication Center/Radio Console Replacement											
Communications System Replacements	30,000	330,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	600,000
Total Expenditure Budget	30,000	330,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	600,000
Continuing Approp Prior Year	-	300,000	-	-	-	-	-	-	-	-	300,000
Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Total Revenue Budget	30,000	330,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	600,000
Communications/Infrastructure Upgrades											
Add tower site to Wards Corners	-	-	350,000	-	-	-	-	-	-	-	350,000
Comm/Infras replacements/upgrades	654,604	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,104,604
Lavalle & Reedsburg Generators	50,000	-	-	-	-	-	-	-	-	-	50,000
Radio channel added at 10 sites	-	350,000	-	-	-	-	-	-	-	-	350,000
Radio Infrastructure Replacements	419,500	-	-	-	-	-	-	-	-	-	419,500
Tower site battery plant and UPS	-	300,000	-	-	-	-	-	-	-	-	300,000
Total Expenditure Budget	1,124,104	700,000	400,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	2,574,104
Continuing Approp Prior Year	946,728	300,000	-	-	-	-	-	-	-	-	1,246,728
Fund Balance	137,376	350,000	350,000	-	-	-	-	-	-	-	837,376
Tax Levy	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	490,000
Total Revenue Budget	1,124,104	700,000	400,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	2,574,104
Elevators: Annex & Court Holding											
Replace hydraulic cylinder assembly	176,580	-	-	-	-	-	-	-	-	-	176,580
Total Expenditure Budget	176,580	-	-	-	-	-	-	-	-	-	176,580
Continuing Approp Prior Year	176,580	-	-	-	-	-	-	-	-	-	176,580
Total Revenue Budget	176,580	-	-	-	-	-	-	-	-	-	176,580
Energy/Cost Saving Measures											
Air units w/cooling coils in F-pod	-	150,000	-	-	-	-	-	-	-	-	150,000
Digital controls at Reedsburg Human Serv	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000
Digital controls in Courthouse	1,077,356	-	-	-	-	-	-	-	-	-	1,077,356
Energy/cost saving measures	1,920,613	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	3,945,613
Total Expenditure Budget	2,997,969	375,000	225,000	225,000	225,000	1,725,000	225,000	225,000	225,000	225,000	6,672,969
Continuing Approp Prior Year	2,772,969	-	-	-	-	-	-	-	-	-	2,772,969

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	225,000	375,000	225,000	225,000	225,000	1,725,000	225,000	225,000	225,000	225,000	3,900,000
Total Revenue Budget	2,997,969	375,000	225,000	225,000	225,000	1,725,000	225,000	225,000	225,000	225,000	6,672,969
Facilities Carpet/Floor Replacement											
CH Offices, LEC Admin and WSB Floors	80,000	-	-	-	-	-	-	-	50,000	-	130,000
RHS & WSB Carpet Replacement	-	47,800	-	-	-	-	-	-	-	50,000	97,800
Total Expenditure Budget	80,000	47,800	-	-	-	-	-	-	50,000	50,000	227,800
Continuing Approp Prior Year	80,000	47,800	-	-	-	-	-	-	-	-	127,800
Fund Balance	-	-	-	-	-	-	-	-	50,000	50,000	100,000
Total Revenue Budget	80,000	47,800	-	-	-	-	-	-	50,000	50,000	227,800
Leased Facility Design Work											
Leased Facility Design Work	-	-	-	30,000	-	-	-	-	-	-	30,000
Total Expenditure Budget	-	-	-	30,000	-	-	-	-	-	-	30,000
Continuing Approp Prior Year	-	-	-	30,000	-	-	-	-	-	-	30,000
Total Revenue Budget	-	-	-	30,000	-	-	-	-	-	-	30,000
LEC Generator Replacement											
Install Generator at LEC	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Expenditure Budget	500,000	-	-	-	-	-	-	-	-	-	500,000
Fund Balance	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Revenue Budget	500,000	-	-	-	-	-	-	-	-	-	500,000
Pavement Replacement											
Pavement and curb replacement at RHS	-	66,000	-	-	-	-	-	-	-	-	66,000
Repave Huber circle and LEC Annex	-	-	190,000	-	-	-	-	-	-	-	190,000
Total Expenditure Budget	-	66,000	190,000	-	-	-	-	-	-	-	256,000
Fund Balance	-	66,000	190,000	-	-	-	-	-	-	-	256,000
Total Revenue Budget	-	66,000	190,000	-	-	-	-	-	-	-	256,000
Re-gasket/check bearings on chiller units											
LEC North Chiller Rebuild	-	-	-	-	-	-	150,000	-	-	-	150,000
LEC South & WS #1 Chiller Rebuild	-	225,000	-	-	-	-	-	-	-	-	225,000
West Square Chiller Replacement	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000
Total Expenditure Budget	-	225,000	-	-	-	-	150,000	1,500,000	-	-	1,875,000
Continuing Approp Prior Year	-	92,857	-	-	-	-	-	-	-	-	92,857

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	-	132,143	-	-	-	-	150,000	1,500,000	-	-	1,782,143
Total Revenue Budget	-	225,000	-	-	-	-	150,000	1,500,000	-	-	1,875,000
Remodel and Security Improvements											
Remodel and security improvements	2,750,000	250,000	250,000	250,000	-	-	-	-	-	-	3,500,000
Total Expenditure Budget	2,750,000	250,000	250,000	250,000	-	-	-	-	-	-	3,500,000
Continuing Approp Prior Year	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
Fund Balance	250,000	250,000	250,000	250,000	-	-	-	-	-	-	1,000,000
Total Revenue Budget	2,750,000	250,000	250,000	250,000	-	-	-	-	-	-	3,500,000
Replace Roofs											
Replace LEC Section C & D (24,136 SQ FT)	1,111,768	-	-	-	-	-	-	-	-	-	1,111,768
Replace LEC Section D (23,563 SQ FT)	-	777,579	-	-	-	-	-	-	-	-	777,579
Total Expenditure Budget	1,111,768	777,579	-	-	-	-	-	-	-	-	1,889,347
Continuing Approp Prior Year	1,111,768	-	-	-	-	-	-	-	-	-	1,111,768
Fund Balance	-	777,579	-	-	-	-	-	-	-	-	777,579
Total Revenue Budget	1,111,768	777,579	-	-	-	-	-	-	-	-	1,889,347
Tuckpointing/Caulking of Facilities											
Tuckpointing/Caulking of Facilities	71,590	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	341,590
Total Expenditure Budget	71,590	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	341,590
Continuing Approp Prior Year	61,590	-	-	-	-	-	-	-	-	-	61,590
Tax Levy	10,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	280,000
Total Revenue Budget	71,590	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	341,590
CIRCUIT COURTS											
Fourth Jury Courtroom											
Design and Construction	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Total Expenditure Budget	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Unassigned	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Total Revenue Budget	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
COUNTY CLERK											
Election Equipment											
Election Equipment	464,725	-	-	-	-	-	-	-	-	-	464,725
Total Expenditure Budget	464,725	-	-	-	-	-	-	-	-	-	464,725
Fund Balance	464,725	-	-	-	-	-	-	-	-	-	464,725

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	464,725	-	-	-	-	-	-	-	-	-	464,725
GENERAL											
Tri-County Airport - Airport Master Plan											
Master Plan	167,000	167,000	-	-	-	-	-	-	-	-	334,000
Total Expenditure Budget	167,000	167,000	-	-	-	-	-	-	-	-	334,000
Tax Levy	4,175	4,175	-	-	-	-	-	-	-	-	8,350
WisDot Funding	162,825	162,825	-	-	-	-	-	-	-	-	325,650
Total Revenue Budget	167,000	167,000	-	-	-	-	-	-	-	-	334,000
UW-Platteville - Baraboo/Sauk County Campus											
20 ton AC unit for Unhoeffter Bldg	12,500	-	-	-	-	-	-	-	-	-	12,500
AC Unit for Umhoeffer A241 Classroom	-	15,000	-	-	-	-	-	-	-	-	15,000
Cameras	-	-	15,000	-	-	-	-	-	-	-	15,000
Card Access - start with exterior doors	25,000	-	-	-	-	-	-	-	-	-	25,000
Carpet Replacement	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	175,000
Fine Arts ADA bathroom remodel	-	-	-	-	-	27,500	-	-	-	-	27,500
Fine Arts bldg art class area remodel	-	-	-	-	-	-	68,750	-	-	-	68,750
Fine Arts bldg concrete floor	-	-	-	-	-	-	-	44,000	-	-	44,000
Fine Arts bldg foyer/entry remodel	-	-	-	-	-	-	-	13,750	-	-	13,750
Fine Arts mechanicals/boiler manifold	-	-	-	-	33,000	-	-	-	-	-	33,000
Fine Arts theatre acoustical ceiling	-	-	-	-	-	-	-	-	13,750	-	13,750
Fine Arts theatre elec. & stage lighting	-	-	-	-	-	137,500	-	-	-	-	137,500
Fine arts theatre floor and new seating	-	-	-	-	-	-	-	-	27,500	-	27,500
Lange bldg elevator operating system	-	-	-	35,000	-	-	-	-	-	-	35,000
Lange Bldg gym roof replacement	-	55,000	-	-	-	-	-	-	-	-	55,000
Lange Bldg roof and penthouse replace	-	-	71,500	-	-	-	-	-	-	-	71,500
New roof - Maintenance Bldg	25,000	-	-	-	-	-	-	-	-	-	25,000
Parking lot repair	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	125,000
Replace fire control panel - Arts Bldg	-	16,500	-	-	-	-	-	-	-	-	16,500
Replace fire control panel - Umhoeffer	-	16,500	-	-	-	-	-	-	-	-	16,500
Replace hot water coil & new AC for Arts	-	-	35,000	-	-	-	-	-	-	-	35,000
Resurface tennis courts	-	-	10,000	-	-	-	-	-	-	-	10,000
Upgrade building controls	-	-	-	-	-	1,250,000	-	-	-	-	1,250,000

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Expenditure Budget	92,500	133,000	161,500	65,000	63,000	1,445,000	98,750	87,750	71,250	30,000	2,247,750
Fund Balance	92,500	133,000	161,500	65,000	63,000	1,445,000	98,750	87,750	71,250	30,000	2,247,750
Total Revenue Budget	92,500	133,000	161,500	65,000	63,000	1,445,000	98,750	87,750	71,250	30,000	2,247,750
HCC - MAINTENANCE											
Health Care Center (HCC) Property Improvement											
Boiler	-	-	200,000	-	-	-	-	-	-	-	200,000
Camera security upgrades	-	-	30,000	-	-	-	-	-	-	-	30,000
Flooring-community room & offices	-	-	-	32,500	-	-	-	-	-	-	32,500
Kitchen steamers	25,000	-	-	-	-	-	-	-	-	-	25,000
Parking lot re-surface	45,000	-	-	-	-	-	-	-	-	-	45,000
Re-paint external facility	161,000	-	-	-	-	-	-	-	-	-	161,000
Replace roof	-	-	100,000	-	-	-	-	-	-	-	100,000
Roof Top Unit 5 (RTU) replacement	-	400,000	-	-	-	-	-	-	-	-	400,000
Water heater replacements	50,000	50,000	25,000	-	-	-	-	-	-	-	125,000
Total Expenditure Budget	281,000	450,000	355,000	32,500	-	-	-	-	-	-	1,118,500
HCC Fund Balance	281,000	450,000	355,000	32,500	-	-	-	-	-	-	1,118,500
Total Revenue Budget	281,000	450,000	355,000	32,500	-	-	-	-	-	-	1,118,500
HIGHWAY											
Equipment Replacement											
Equipment Replacement	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Total Expenditure Budget	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Fund Balance	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Total Revenue Budget	1,390,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	14,140,000
Highway Bridge Projects											
B-56-245 CTH X over Baraboo River	-	1,425,000	-	-	-	-	-	-	-	-	1,425,000
B-56-246 CTH W over Skillet Creek Bridge	770,000	-	-	-	-	-	-	-	-	-	770,000
B-56-247 CTH HH over Dell Creek	-	600,000	-	-	-	-	-	-	-	-	600,000
B-56-255 CTH PF over Baraboo River	-	2,030,000	-	-	-	-	-	-	-	-	2,030,000
Design Funding	100,000	20,000	30,000	-	50,000	-	50,000	-	50,000	-	300,000
Total Expenditure Budget	870,000	4,075,000	30,000	-	50,000	-	50,000	-	50,000	-	5,125,000
Tax Levy	260,000	680,000	30,000	-	50,000	-	50,000	-	50,000	-	1,120,000
WisDot Funding	610,000	3,395,000	-	-	-	-	-	-	-	-	4,005,000

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	870,000	4,075,000	30,000	-	50,000	-	50,000	-	50,000	-	5,125,000
Highway Facilities											
New 4000 Ton Spring Green Salt Shed	800,000	-	-	-	-	-	-	-	-	-	800,000
Salt Shed Maintenance	100,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	280,000
Upgrades to Facilities	200,000	-	-	-	-	-	-	-	-	-	200,000
Yard Maintenance/Paving	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Total Expenditure Budget	1,150,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	1,780,000
Highway Fund Balance	650,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	1,280,000
WisDot Funding	500,000	-	-	-	-	-	-	-	-	-	500,000
Total Revenue Budget	1,150,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	1,780,000
Road Projects											
CTH C from CTH PF to USH 12	-	-	-	5,000,000	-	-	-	-	-	-	5,000,000
CTH G from CTH JJ to CTH B	-	-	6,500,000	-	-	-	-	-	-	-	6,500,000
CTH G from STH 23 to CTH JJ	-	6,500,000	-	-	-	-	-	-	-	-	6,500,000
CTH JJ from CTH G to Richland Co Line	-	-	2,000,000	-	-	-	-	-	-	-	2,000,000
CTH O from CTH C to STH 60	-	-	-	-	3,000,000	-	-	-	-	-	3,000,000
CTH PF/CTH I Village of North Freedom	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000
CTH Q from CTH G to Vernon County Line	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
CTH W Commerce to STH 136	500,000	-	-	-	-	-	-	-	-	-	500,000
CTH WD from CTH K to D & W Rd	1,650,000	-	-	-	-	-	-	-	-	-	1,650,000
CTH WD from D&W Rd to CTH HH	-	1,850,000	-	-	-	-	-	-	-	-	1,850,000
CTH Y from CTH G to CTH Q	-	-	-	-	2,500,000	-	-	-	-	-	2,500,000
Design Funding	100,000	-	-	-	-	-	-	-	-	-	100,000
Future road construction projects	-	-	-	-	-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Total Expenditure Budget	3,250,000	9,850,000	8,500,000	5,000,000	5,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	57,100,000
Tax Levy	2,185,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,185,000
Transportation - BIA	825,000	929,000	-	-	-	-	-	-	-	-	1,754,000
Unassigned	-	1,721,000	6,500,000	3,000,000	3,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	29,721,000
WisDot Funding	240,000	5,200,000	-	-	-	-	-	-	-	-	5,440,000
Total Revenue Budget	3,250,000	9,850,000	8,500,000	5,000,000	5,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	57,100,000
LAND RESOURCES & ENVIRONMENT											
ADA Transition Plan Implementation											
Implement ADA Transition Plan	42,000	40,000	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	265,050
Total Expenditure Budget	42,000	40,000	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	265,050

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Continuing Approp Prior Year	42,000	40,000	-	-	-	-	-	-	-	-	82,000
Fund Balance	-	-	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	183,050
Total Revenue Budget	42,000	40,000	11,500	11,500	11,500	24,800	24,800	49,475	49,475	-	265,050
Bluffview County Park Master Plan Implementation											
Parking Lot	-	30,000	-	-	-	-	-	-	-	-	30,000
Total Expenditure Budget	-	30,000	-	-	-	-	-	-	-	-	30,000
Fund Balance	-	30,000	-	-	-	-	-	-	-	-	30,000
Total Revenue Budget	-	30,000	-	-	-	-	-	-	-	-	30,000
GSST Master Plan Implementation											
Construction of GSST extension	1,000,000	2,750,000	3,750,000	3,750,000	-	-	-	-	-	-	11,250,000
Construct WI River bridge	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Engineer extension of GSST corridor	1,250,000	1,250,000	1,000,000	-	-	-	-	-	-	-	3,500,000
Total Expenditure Budget	3,250,000	4,000,000	4,750,000	3,750,000	-	-	-	-	-	-	15,750,000
Fund Balance	1,750,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	4,750,000
Planning Grant	-	500,000	1,000,000	500,000	-	-	-	-	-	-	2,000,000
Snowmobile Trails Capital	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Stewardship Grant	500,000	1,000,000	-	-	-	-	-	-	-	-	1,500,000
Tax Levy	-	-	1,000,000	1,000,000	-	-	-	-	-	-	2,000,000
WisDot Funding	-	1,500,000	1,750,000	1,250,000	-	-	-	-	-	-	4,500,000
Total Revenue Budget	3,250,000	4,000,000	4,750,000	3,750,000	-	-	-	-	-	-	15,750,000
Hemlock County Park Master Plan Implementation											
Construct boardwalk and bridge	-	-	-	500,000	-	-	-	-	-	-	500,000
Construct shelter, playground, restrooms	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
Dredge lake	-	75,000	-	-	-	-	-	-	-	-	75,000
Install ADA fishing pier	175,000	-	-	-	-	-	-	-	-	-	175,000
Plans for shelter, playground, restrooms	-	-	-	-	100,000	-	-	-	-	-	100,000
Plans/specs for boardwalk and bridge	-	-	50,000	-	-	-	-	-	-	-	50,000
Renovate boat launch	-	50,000	-	-	-	-	-	-	-	-	50,000
Total Expenditure Budget	175,000	125,000	50,000	500,000	100,000	1,000,000	-	-	-	-	1,950,000
Fund Balance	175,000	62,500	50,000	250,000	100,000	500,000	-	-	-	-	1,137,500
Stewardship Grant	-	62,500	-	250,000	-	500,000	-	-	-	-	812,500

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	175,000	125,000	50,000	500,000	100,000	1,000,000	-	-	-	-	1,950,000
Lake Redstone County Park											
Dam Outlet Pipe Repairs	-	50,000	-	-	-	-	-	-	-	-	50,000
North Landing Improvements	-	25,000	-	-	-	-	-	-	-	-	25,000
Total Expenditure Budget	-	75,000	-	-	-	-	-	-	-	-	75,000
Co Conservation Aid	-	12,500	-	-	-	-	-	-	-	-	12,500
Continuing Approp Prior Year	-	50,000	-	-	-	-	-	-	-	-	50,000
Fund Balance	-	12,500	-	-	-	-	-	-	-	-	12,500
Total Revenue Budget	-	75,000	-	-	-	-	-	-	-	-	75,000
Park System Signage											
Replace/Install Park Signage	20,000	20,000	20,000	-	-	-	-	-	-	-	60,000
Total Expenditure Budget	20,000	20,000	20,000	-	-	-	-	-	-	-	60,000
Continuing Approp Prior Year	20,000	-	-	-	-	-	-	-	-	-	20,000
Fund Balance	-	20,000	20,000	-	-	-	-	-	-	-	40,000
Total Revenue Budget	20,000	20,000	20,000	-	-	-	-	-	-	-	60,000
Sauk County Farm Master Plan Implementation											
Construction of Education Center	-	-	4,000,000	-	-	-	-	-	-	-	4,000,000
Engineered Plans for Education Center	-	400,000	-	-	-	-	-	-	-	-	400,000
Expand Community Gardens	-	-	-	-	-	-	-	5,000	-	-	5,000
Firehouse Improvements	50,000	-	-	-	-	-	-	-	-	-	50,000
Interpretive Southern Trail	-	-	-	-	-	-	-	-	15,000	-	15,000
Memorial Garden	-	-	-	-	-	-	31,000	-	-	-	31,000
Outdoor Classroom	-	-	-	-	-	150,000	-	-	-	-	150,000
Outdoor Classroom Engineering Plans	-	-	-	-	25,000	-	-	-	-	-	25,000
Pasture Expansion	-	-	13,000	-	-	-	-	-	-	-	13,000
Prairie Planting	-	-	-	15,000	-	-	-	-	-	-	15,000
Shelter and Porta-John Enclosure	100,000	-	-	-	-	-	-	-	-	-	100,000
Site Prep - Grading/Parking Lot	-	-	-	-	-	-	-	-	-	-	-
Construc	50,000	-	-	-	-	-	-	-	-	-	50,000
Story Walk/Interpretive History Walk	-	-	-	-	30,000	-	-	-	-	-	30,000
Total Expenditure Budget	200,000	400,000	4,013,000	15,000	55,000	150,000	31,000	5,000	15,000	-	4,884,000
Continuing Approp Prior Year	110,000	-	-	-	-	-	-	-	-	-	110,000
County Farm Revenues	-	-	6,500	-	-	-	-	-	-	-	6,500
Education Grants	-	-	-	15,000	30,000	-	-	-	-	-	45,000

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Fund Balance	90,000	400,000	4,000,000	-	25,000	150,000	31,000	-	15,000	-	4,711,000
Land/Water Resource Mgmt	-	-	6,500	-	-	-	-	-	-	-	6,500
Planning Grant	-	-	-	-	-	-	-	5,000	-	-	5,000
Total Revenue Budget	200,000	400,000	4,013,000	15,000	55,000	150,000	31,000	5,000	15,000	-	4,884,000
Summer Oaks boat landing improvements											
Parking lot crack filling, sealing	-	10,000	-	-	-	-	-	-	-	-	10,000
Replacement of the boat ramp	-	-	115,000	-	-	-	-	-	-	-	115,000
Replacement of the pier	75,000	-	-	-	-	-	-	-	-	-	75,000
Total Expenditure Budget	75,000	10,000	115,000	-	-	-	-	-	-	-	200,000
Fund Balance	75,000	10,000	57,500	-	-	-	-	-	-	-	142,500
Stewardship Grant	-	-	57,500	-	-	-	-	-	-	-	57,500
Total Revenue Budget	75,000	10,000	115,000	-	-	-	-	-	-	-	200,000
White Mound County Park Master Plan Implementation											
Additional Rustic Campsites	-	-	-	-	15,000	-	-	-	-	-	15,000
All-terrain Handicapped Wheelchair	-	25,000	-	-	-	-	-	-	-	-	25,000
Construction of Lake Trail and Boardwalk	-	-	475,000	-	-	-	-	-	-	-	475,000
New Park Maintenance & Storage Building	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
Plans/Specs for Lake Trail and Boardwalk	-	80,000	-	-	-	-	-	-	-	-	80,000
Replace/Upgrade 2nd Foot Bridge	-	-	-	50,000	-	-	-	-	-	-	50,000
Total Expenditure Budget	1,300,000	105,000	475,000	50,000	15,000	-	-	-	-	-	1,945,000
Continuing Approp Prior Year	1,060,000	-	-	-	-	-	-	-	-	-	1,060,000
Fund Balance	240,000	105,000	237,500	50,000	15,000	-	-	-	-	-	647,500
Stewardship Grant	-	-	237,500	-	-	-	-	-	-	-	237,500
Total Revenue Budget	1,300,000	105,000	475,000	50,000	15,000	-	-	-	-	-	1,945,000
MANAGEMENT INFORMATION SYSTEMS											
911 System Upgrades											
911 System Upgrades	-	300,000	-	-	-	-	-	350,000	-	-	650,000
Backup Dispatch Improvements	85,000	-	-	-	-	-	-	-	-	-	85,000
Total Expenditure Budget	85,000	300,000	-	-	-	-	-	350,000	-	-	735,000

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
E911 Communications Grant	76,500	270,000	-	-	-	-	-	315,000	-	-	661,500
Fund Balance	8,500	30,000	-	-	-	-	-	35,000	-	-	73,500
Total Revenue Budget	85,000	300,000	-	-	-	-	-	350,000	-	-	735,000
MIS Virtual Infrastructure											
Domain Controller Replacement - SaukCo	-	-	-	-	10,000	-	-	-	-	10,000	20,000
Domain Controller Replacement - SaukWin	-	-	-	-	10,000	-	-	-	-	10,000	20,000
Host Server Replacement - HCH	-	-	30,000	-	-	-	-	-	30,000	-	60,000
Host Server Replacement - Highway	-	-	-	-	-	40,000	-	-	-	-	40,000
Host Server Replacement - LEC	40,000	-	-	-	-	-	40,000	-	-	-	80,000
Storage Array Replacement - HCH	-	150,000	-	-	-	-	-	150,000	-	-	300,000
Storage Array Replacement - Highway	-	-	-	-	-	150,000	-	-	-	-	150,000
Storage Array Replacement - LEC	-	-	-	-	100,000	-	-	-	-	100,000	200,000
Total Expenditure Budget	40,000	150,000	30,000	-	120,000	190,000	40,000	150,000	30,000	120,000	870,000
Fund Balance	40,000	150,000	30,000	-	120,000	190,000	40,000	150,000	30,000	120,000	870,000
Total Revenue Budget	40,000	150,000	30,000	-	120,000	190,000	40,000	150,000	30,000	120,000	870,000
Network Infrastructure Maintenance											
Core Switch Upgrades - HCH	75,000	75,000	-	-	-	-	-	85,000	85,000	-	320,000
Core Switch Upgrades - Highway	-	-	-	-	-	-	90,000	90,000	-	-	180,000
Core Switch Upgrades - LEC	-	-	65,000	65,000	-	-	-	-	65,000	65,000	260,000
Firewall Upgrades - HCH PA460	-	15,000	-	-	-	-	15,000	-	-	-	30,000
Firewall Upgrades - LEC PA820	15,000	-	-	-	-	15,000	-	-	-	-	30,000
Network Switch upgrades	10,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	235,000
Total Expenditure Budget	100,000	115,000	90,000	90,000	25,000	40,000	130,000	200,000	175,000	90,000	1,055,000
Fund Balance	75,000	-	-	-	-	-	-	-	-	-	75,000
Tax Levy	25,000	115,000	90,000	90,000	25,000	40,000	130,000	200,000	175,000	90,000	980,000
Total Revenue Budget	100,000	115,000	90,000	90,000	25,000	40,000	130,000	200,000	175,000	90,000	1,055,000
Phone System Maintenance											
Annual Hardware Upgrades	25,000	25,000	5,000	25,000	5,000	5,000	25,000	5,000	25,000	5,000	150,000
Core System Upgrade (HCH / LEC)	-	-	-	-	-	55,000	-	-	-	60,000	115,000
Node Upgrades (Hwy / HSR)	-	-	25,000	-	25,000	-	-	25,000	-	25,000	100,000
Total Expenditure Budget	25,000	25,000	30,000	25,000	30,000	60,000	25,000	30,000	25,000	90,000	365,000
Fund Balance	25,000	25,000	30,000	25,000	30,000	60,000	25,000	30,000	25,000	90,000	365,000

Requested Sauk County 2025 to 2035 Capital Improvement Plan

Department - Item	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 to 2035
Total Revenue Budget	25,000	25,000	30,000	25,000	30,000	60,000	25,000	30,000	25,000	90,000	365,000
SHERIFF											
Mobile & Portable Radio Equipment Replacement											
Mobile & Portable Radio Equipment	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,300,000	130,000	2,430,000
Total Expenditure Budget	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,300,000	130,000	2,430,000
Continuing Approp Prior Year	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Fund Balance	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	300,000	130,000	1,430,000
Total Revenue Budget	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,300,000	130,000	2,430,000
Total Expenditure	21,944,236	24,316,379	21,201,000	11,599,000	7,999,500	11,439,800	7,579,550	9,402,225	8,670,725	9,415,000	133,567,415
Funded by Grant Revenues or Fund Balances	19,390,061	19,686,204	11,471,000	5,399,000	2,314,500	6,289,800	2,289,550	4,092,225	3,335,725	2,215,000	76,483,065
Funded in Part by Tax Levy or Undetermined Funding Source	2,554,175	4,630,175	9,730,000	6,200,000	5,685,000	5,150,000	5,290,000	5,310,000	5,335,000	7,200,000	57,084,350



Debt Service

GENERAL OBLIGATION DEBT SCHEDULE

Highway and Health Care Center Funds Combined

Year of payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
Highway (Enterprise Fund)				
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	2,135,000	1,001,350	3,136,350	31,345,000
2030	2,195,000	936,400	3,131,400	29,150,000
2031-2035	12,040,000	3,636,125	15,676,125	110,355,000
2036-2040	14,025,000	1,641,150	15,666,150	44,350,000
2041-2043	3,085,000	50,131	3,135,131	0
Health Care Center (Enterprise Fund)				
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	0	0	0	0
2030	0	0	0	0
2031-2035	0	0	0	0
2036-2040	0	0	0	0
2041-2043	0	0	0	0
Total				
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	2,135,000	1,001,350	3,136,350	31,345,000
2030	2,195,000	936,400	3,131,400	29,150,000
2031-2035	12,040,000	3,636,125	15,676,125	110,355,000
2036-2040	14,025,000	1,641,150	15,666,150	44,350,000
2041-2043	3,085,000	50,131	3,135,131	0

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

The Health Care Center budget includes repayment of \$5,080,000 of general obligation refunding bonds issued April, 2017 and \$2,665,000 of

general obligation refunding bonds issued July, 2019 for construction of a replacement facility.

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

Future Debt Plans

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

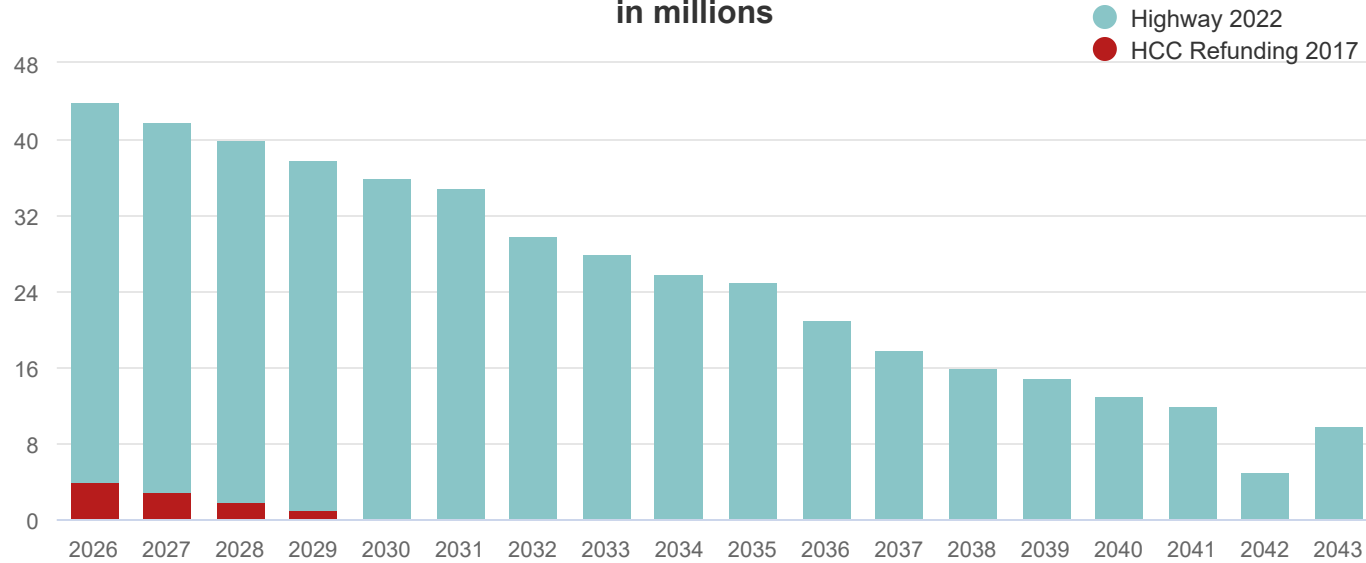
Whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered.

Legal Debt Limits

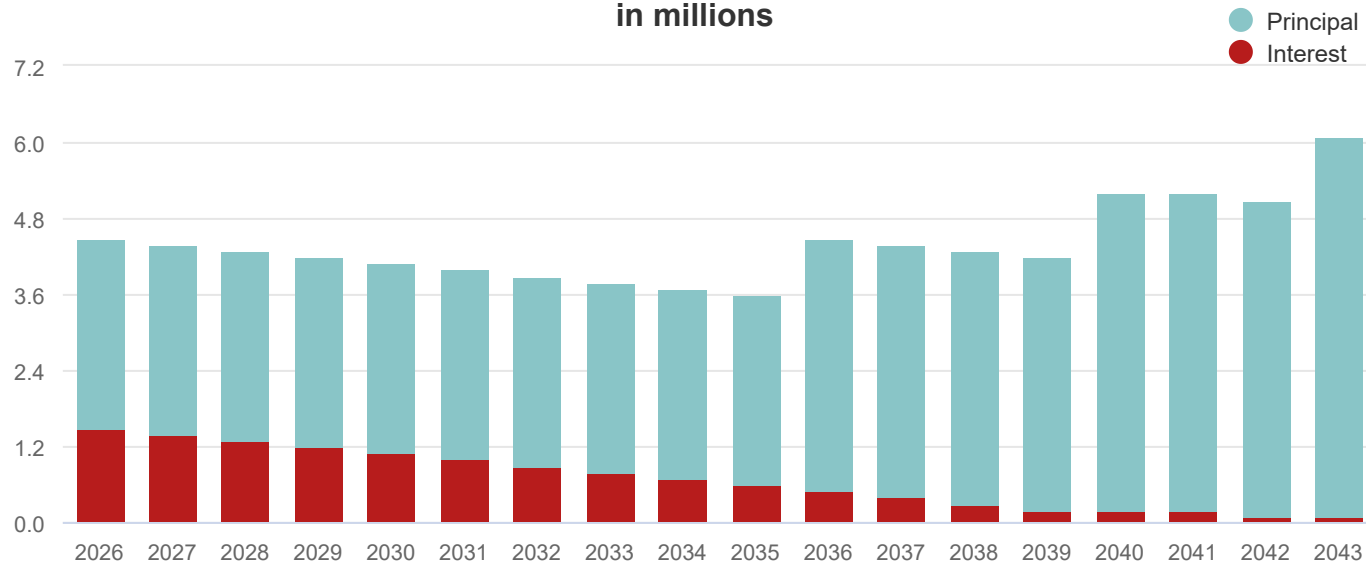
Section 67.03(1) of the Wisconsin Statutes restricts county general obligation debt to "5% of the value of the taxable property located (within the county) as equalized for state purposes." Values equalized for state purposes include tax incremental financing district increments, and do not necessarily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

2025 County Equalization Report as issued by the Wisconsin Department of Revenue		\$	12,943,056,100
5% Debt Limitation	100.00%	\$	647,152,805
Outstanding General Obligation Debt at 1/1/2026	6.44%	\$	41,645,000
Remaining Debt Margin	93.56%	\$	605,507,805

Total Debt Service Payments in millions



Outstanding Principal at Yearend in millions



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				Refunding of October 13, 2009 Skilled Nursing Facility				Highway Department Facility			
Dated:	\$4,925,000				\$4,965,000				\$45,000,000			
Original Issue \$:	April 20, 2017				July 30, 2019				April 5, 2022			
Moody's Rating:	\$5,080,000				\$2,665,000				\$45,000,000			
Principal Due:	Aa1				Aa1				Aa1			
Interest Due:	October 1				October 1				April 1			
Callable:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
CUSIP:	October 1, 2025 at par				Noncallable				April 1, 2031 at par			
Paying Agent:	804328				804328				804328			
Budgeted Fund:	Associated Bank				Associated Bank				Associated Bank			
	Health Care Center				Health Care Center				Highway			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2017		67,598		67,598								-
2018	25,000	151,150	2.000% *	176,150								-
2019	25,000	150,650	2.000% *	175,650								-
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308				-
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200				-
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950				-
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	1,765,000	2,026,666	3.000% *	3,791,666
2024	995,000	124,500	3.000% **	1,119,500					1,835,000	1,298,500	3.000% *	3,133,500
2025	1,020,000	94,650	3.000% **	1,114,650					1,890,000	1,242,625	3.000% *	3,132,625
2026	1,050,000	64,050	3.000% **	1,114,050					1,950,000	1,185,025	3.000% *	3,135,025
2027	1,085,000	32,550	3.000% **	1,117,550					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	3.13%	3,136,103
2037									2,715,000	417,509	3.13%	3,132,509
2038									2,800,000	331,338	3.13%	3,131,338
2039									2,890,000	242,431	3.13%	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
	Average				Average				Average			
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

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
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 - 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 and maintains adequate internal control over financial reporting.	Number of audit findings issued	Number of new and recurring audit findings is less than three.	7/31/2026
Long term Financial Planning related to County Strategic Plan for 2027 budget	Budget based on adopted strategic plan	Long term financial planning coordination with county strategic planning enable fiscal preparedness multiple years into the future.	12/31/2028
Implement budget software interface to streamline processes for budget preparation and presentation.	Award received	The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission. The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award.	12/31/2026
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.	12/31/2026
Provide more comprehensive historical financial and community information	Award received	The Annual Comprehensive Financial Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.	12/31/2026

Accounting Department

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
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	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	
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	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements

Program Evaluation

	Finance	Accounting Services	Reporting	Budget	Audit	Totals
Revenues						
Tax Levy	(54,256)	(412,829)	(128,882)	(192,718)	(228,209)	(1,016,894)
Intergovernmental	-	(1,000)	(2,965)	-	-	(3,965)
Use of Fund Balance	(14,198)	(9,465)	(14,198)	(28,395)	(28,395)	(94,651)
Total Revenues	\$ (68,454)	\$ (423,294)	\$ (146,045)	\$ (221,113)	\$ (256,604)	\$ (1,115,510)
Expenses						
Wages & Benefits	51,786	277,043	120,460	144,384	157,943	751,616
Operating Expenses	16,652	146,259	25,587	76,732	98,664	363,894
Total Expenses	\$ 68,438	\$ 423,302	\$ 146,047	\$ 221,116	\$ 256,607	\$ 1,115,510
Net (Revenue) / Expense	\$ (16)	\$ 8	\$ 2	\$ 3	\$ 3	-
FTE's	0.26	2.31	0.81	0.82	0.97	5.18

Accounting Department

Output Measures - How much are we doing?

Description	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	9,291 100%	9,893 100%	10,000 90%	12,200 85%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	1,000 10%	1,830 15%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	342 2%	210 1%	210 1%	210 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	16,674 98%	17,199 99%	17,200 99%	17,200 99%
W2's issued to employees	911	851	875	865

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

Description	What do the results mean?	2023 Actual	2024 Actual	2025 Estimate	2026 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 2023 budget 73 of 75, or 98%	Yes, for 2024 budget 74 of 75, or 98%	Yes, for 2025 budget 58 of 69, or 84%	Yes, for 2025 budget 58 of 69, or 84%
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 2022 audit	1 Findings for 2023 audit	1 Findings for 2024 audit	1 Findings for 2024 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 2023 financial statements	TBD, for 2024 financial statements	TBD, for 2025 financial statements	TBD, for 2026 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.	Maintain Aa1 rating.	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.	1 for 2023 audit	1 for 2024 audit	0 for 2025 audit	0 for 2026 audit

Accounting Department

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	800,710	773,944	840,216	910,004	910,004	1,016,894	106,890	11.75%
Grants and Aids	-	399	9,617	2,669	-	-	(2,669)	-100.00%
Intergovernmental	2,984	3,196	4,080	3,772	3,772	3,965	193	5.12%
Use of Fund Balance	-	22,462	12,974	226,588	223,637	94,651	(131,937)	-58.23%
Total Revenues	803,694	800,001	866,887	1,143,033	1,137,413	1,115,510	(27,523)	-2.41%
Expenses								
Wages & Salaries	394,850	386,499	440,365	478,878	477,038	542,280	63,402	13.00%
Labor Benefits	139,416	136,445	153,587	166,454	166,453	209,336	42,882	26.00%
Supplies & Services	265,721	274,336	272,935	497,701	493,922	363,894	(133,807)	-27.00%
Capital Outlay	-	2,721	-	-	-	-	-	0.00%
Addition to Fund Balance	3,707	-	-	-	-	-	-	0.00%
Total Expenses	803,694	800,001	866,887	1,143,033	1,137,413	1,115,510	(27,523)	-2.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: 2025 Purchase budget software to interface with financial system to streamline processes for budgeting preparation and be used in the future for strategic and long-term financial planning. One time Implementation is funded through general fund balance in 2025. The County's technology 2026 budget increased cost of ownership for technology due to the ever increasing cost of license and support agreements is \$62,138.

Change 2: Long-term employee retirement, use fund balance for benefit payout and staff transition overlap.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1 Technology costs	Change 2 Staff Transition/ Retirement	Change 3	2026 Finance Budget
Description of Change						
Tax Levy	910,004	56,512	50,378			1,016,894
Use of Fund Balance or Carryforward Funds	226,588	(91,698)	(134,890)	94,651		94,651
All Other Revenues	6,441	(2,476)				3,965
Total Funding	1,143,033	(37,662)	(84,512)	94,651	-	1,115,510
Labor Costs	645,332	11,633		94,651		751,616
Supplies & Services	497,701	(49,295)	(84,512)			363,894
Total Expenses	1,143,033	(37,662)	(84,512)	94,651	-	1,115,510

Issues on the Horizon for the Department:

Accounting Department continues to focus on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board (GASB, an independent, private-sector, not-for-profit organization that establishes recognized authoritative guidance) continues to promulgate numerous new or revised standards in accounting.

Financial Policies will continue to be reviewed and amended to meet the needs of the County while still maintaining required safeguards and controls.

Statements of auditing standards (SAS's) continue to require more detailed documentation of accounting procedures. Upcoming SAS's will require Certain Risk Disclosures (GASB 102), Financial Reporting Model Improvements (GASB 103) and Disclosure of Certain Capital Assets (GASB 104).

Tighter economic times as well as the GASB and SAS requirements noted above, have placed more of a burden on the County's administrative staff, including Accounting. This additional effort is coupled with an expectation that accounting staffing and overhead has not increased.

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 - Branding, County, and Community Economic Development
 General Government - Broadband Expansion
 General Government - Dedicated to high ideals of honor and integrity in relationships
 Conservation, Development, Recreation, Culture, and Education - Develop Comprehensive and Strategic Plan
 Conservation, Development, Recreation, Culture, and Education - Create events and programs for the education of the county and its citizens
 Outside Issues - Affordable/low income housing
 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 county-wide communication plan. 2. Evaluate progress made on updating County-wide policies and procedures and ensure there is a process to communicate with the County Board and team members. 3. Ensure timely programmatic reviews that leads to measurable outcomes. 4. Update the County website to include concise and pertinent information for the public.	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 county 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.	Continual evaluation and improvement
Long Range Planning Efforts	Various plans and policies are created, adopted, and implement which set a clear path forward for the effective and efficient use of county resources.	1. Create succession plans for departments, which identify individuals to advance into key roles. Enhance internship and mentor opportunities. Establish academies for first line managers to further develop skills. Offer opportunities for hand--on experiences or rotational assignments. 2. Complete the Comprehensive Plan process utilizing a systems-thinking approach, which ties into the strategic plan. 3. Create a Long-Term Financial Plan, which includes updated financial policies and budget process. 4. Central purchasing. 5. Complete space needs study update for County-owned buildings.	Continual evaluation and improvement
County Board and Department Education	More engaged and informed county board members at committee/County Board meetings.	1. Create and utilize a Committee of the Whole structure when tackling large-scale, county-wide issues. 2. Create educational opportunities for County Board to learn about department services, programs, and processes. 3. Create educational opportunities for departments to learn about other departments.	Continual evaluation and improvement
Implement county wide strategic plan	Performance metrics identified as part of the plan are tracked and updated accordingly.	1. Create a dashboard to show successful implementation of strategies and goals. 2. Coordinate strategies and goals into performance evaluations. 3. Schedule regular check-ins with departments to verify implementation success and/or issues.	Continual evaluation and improvement
Community Development	Repurposing underutilized property and/or receiving grant funds for the provision of eligible services or programs.	1. Completed plan outlining the future use(s) for the Campus property in Baraboo. 2. Awarding of Innovation Grant for collaboration and cooperation with another entity in the provision of an eligible service or duty that will realize cost savings.	December 2026

Administrator

Increase value of economic development	1. Adopted "Invest Sauk: Driving Innovation, Building a Resilient Economy, and Empowering Business Growth" goal implementation. 2. Increase amount of development funds to Sauk County 3. Increase amount of ED business engagement across the County	1. Partner and collaborate with Sauk County Development Corporation to establish a regional economic development model. 2. Provide and promote insights from the economic development strategic plan to engage partners. 3. Coordinate programs and services promoting economic development across Sauk County with municipalities, townships, and other organizations.	Continual evaluation and improvement
Expand branded community development	1. Enhance and grow "Land Made" Sauk County Brand 2. Provide and promote County products and services to Sauk municipalities	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	Continual evaluation and improvement

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	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.

Administrator

Economic Development

Support County economic and community development initiatives. 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 and access to wraparound services that impact economic growth and stability including access to affordable childcare, affordable housing, proximity and access to quality healthcare, higher education that is in proximity to living in Sauk County and more. Based on the TIPs INVEST SAUK strategic plan 2024, we will continue to develop and promote the more “nontraditional” services that impact economic growth, while promoting and facilitating more traditional factors such as broadband, workforce, incentives and other such items.

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.

Promote economic development through INVEST SAUK driving innovation, building a resilient economy and empowering business growth.

Administrator

Program Evaluation

	Administration	Economic Development	Totals
Revenues			
Tax Levy	(213,641)	-	(213,641)
Sales Tax	-	(558,320)	(558,320)
Grants and Aids	-	(30,000)	(30,000)
User Fees	(500)	-	(500)
Interest	(13,576)	-	(13,576)
Miscellaneous	(34,515)	-	(34,515)
Total Revenues	\$ (262,232)	\$ (588,320)	\$ (850,552)
Expenses			
Wages & Benefits	235,916	213,702	449,618
Operating Expenses	26,316	374,619	400,935
Total Expenses	\$ 262,232	\$ 588,321	\$ 850,553
Net (Revenue) / Expense	\$ -	\$ 1	\$ 1
FTE's	1.25	1.85	3.10

Administrator

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Department Head Meetings Held	12	10	12
Number of community events and programs attended	10	20	25
Training or conferences attended	N/A	35	40
Number of business support events	4	10	10
Number of average website sessions per day (public)	129,895 sessions	131,193	132,505
Number of impressions created through marketing/branding	13,035,492	13,165,846	13,297,505
Facebook (reach, page visits, new follows)	Reach - 1.9 million	Reach - 1.91 million	Reach - 19.2 million
	Page visits - 26,800	Page visits - 27,068	Page visits - 27,339
	New follows - 1,200	New follows - 1,215	New follows - 1,230
Instagram (reach, page visits, new follows)	Reach - 34,000	Reach - 34,340	Reach - 34,683
	Page visits - 2,200	Page visits - 2,222	Page visits - 2,244
	New follows - 187	New follows - 189	New follows - 191
Number of Business support events	4	10	10

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Sales tax	Increases to our sales tax reflect the direct and indirect results of our marketing and branding campaign	\$12.98M	\$13.5M	\$13.5M
Increased number of sessions on the website	With increased number of sessions, the website is keeping individuals engaged longer with the website and encouraging them to return	Session duration - 2:24 Returning users - 50.47%	Session duration - 2:26 Returning users - 50.97%	Session duration - 2:28 Returning users - 51.47%
Trips to Sauk County communities	Utilization of the Explore Sauk website is resulting in trips to our local communities	Baraboo - 9.5% Sauk Prairie - 3.9% Spring Green - 1.1% Reedsburg - 5.4%	Baraboo - 9.59% Sauk Prairie - 3.93% Spring Green - 1.11% Reedsburg - 5.45%	Baraboo - 9.6% Sauk Prairie - 3.96% Spring Green - 1.12% Reedsburg - 5.5%
New business to Sauk County	Through the marketing and communication plan and Economic Development Strategic Plan, new businesses are attracted to our communities	5 Businesses	2 Businesses	2 Businesses

Administrator

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	322,477	329,476	347,201	241,235	241,235	213,641	(27,594)	-11.44%
Sales Tax	-	-	-	491,414	491,414	558,320	66,906	13.61%
Grants and Aids	580,902	765,344	79,459	64,750	64,750	30,000	(34,750)	-53.67%
User Fees	807	680	1,320	-	-	500	500	0.00%
Intergovernmental	-	1,000	8,735	11,437	12,106	-	(11,437)	-100.00%
Interest	23,068	17,649	16,299	14,929	14,929	13,576	(1,353)	-9.06%
Miscellaneous	37,759	33,114	34,464	33,606	33,606	34,515	909	2.70%
Use of Fund Balance	-	317,413	900,594	340,076	314,113	-	(340,076)	-100.00%
Total Revenues	965,013	1,464,676	1,388,072	1,197,447	1,172,153	850,552	(346,895)	-28.97%
Expenses								
Wages & Salaries	223,875	273,634	333,331	328,829	328,829	338,789	9,960	3.00%
Labor Benefits	71,002	76,237	94,397	103,475	103,371	110,828	7,353	7.00%
Supplies & Services	549,672	1,114,805	960,344	765,143	739,953	400,935	(364,208)	-48.00%
Addition to Fund Balance	120,464	-	-	-	-	-	-	0.00%
Total Expenses	965,013	1,464,676	1,388,072	1,197,447	1,172,153	850,552	(346,895)	-29.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

- Change 1:** American Rescue Plan Act (ARPA) funds use for continued support of the training center.
\$ 30,000 Training center
- Change 2:** Continue branding and marketing efforts to support and grow County economic and community development initiatives.
\$ 330,950 Branding and marketing: Discover Wisconsin \$50,000, Medium Giant \$250,000, Arrivalist \$27,500, photography \$2,000, chamber memberships \$1,450.
\$ 179,279 Economic Develop programs (Labor and supplies/services)
\$ 510,229 Total Sales Tax for Economic Development 2026
- Change 3:** CDBG Small Cities RLF Housing Program Phase Out
\$2500 contract with MSA to assist with close-out documents. \$500 Revenue per year (estimated) to be recouped through loan payments, which can be put towards administrative costs.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			ARPA Projects - Training Center	Econ Devel Funding	CDBG RLF Housing Program Phase Out	
Tax Levy	241,235	(25,594)			(2,000)	213,641
Use of Fund Balance or Carryforward Funds	340,076	(340,076)		-		-
All Other Revenues	616,136	639,595	(30,000)	(588,320)	(500)	636,911
Total Funding	1,197,447	273,925	(30,000)	(588,320)	(2,500)	850,552
Labor Costs	432,304	(198,888)		213,701	2,500	449,617
Supplies & Services	765,143	(768,827)	30,000	374,619		400,935
Total Expenses	1,197,447	(967,715)	30,000	588,320	2,500	850,552

Issues on the Horizon for the Department:

Programmatic review and process analysis 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. The County must begin to examine our programs and services to insure that we are providing services efficiently and effectively.

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.

Lastly, communication will continue to be key in moving the County's message forward in a positive way.

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

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

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.	12/31/2026
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.	12/31/2026
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026

Building Services

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Mail	Shipping, receiving and postal duties for the County facilities		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Energy consumption
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		Work orders and Maintenance cost per square foot
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.		Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
Outlay	Facility Renovations & Security - \$2,498,007 Carry Forward Funds, \$250,000 Fund Balance Implement Energy Cost Saving Measures - \$2,772,969 Carryforward Funds, \$225,000 Fund Balance Communications Upgrade/Battery - \$946,728 Carryforward Funds, \$137,376 Fund Balance, \$40,000 Levy Law Enforcement Center (LEC) Roof Replacement - \$1,111,768 Carryforward Funds Elevator Upgrades (Annex Elevator - Court holding) - \$176,580 Carryforward Funds Facilities Carpet/Floor Replacement \$80,000 Carry Forward Funds Tuckpointing/Caulking \$61,590 Carry Forward Funds, \$10,000 Levy LEC Kitchen Equipment Replacement - \$11,485 Carry Forward Funds Dispatch Center Radio Console Replacement - \$30,000 Levy LEC Generator Replacement \$500,000 Fund Balance Vehicle Replacement for Communications Engineer \$75,000 Fund Balance		

Program Evaluation

	Mail	Utilities & Energy Efficiency	Maintenance	Communications	Totals
Revenues					
Tax Levy	-	(861,492)	(1,322,454)	(89,174)	(2,273,120)
User Fees	-	-	(600)	-	(600)
Intergovernmental	(68,194)	-	(112,830)	(750)	(181,774)
Rent	-	-	(150,000)	(626,510)	(776,510)
Miscellaneous	-	-	(100)	-	(100)
Use of Fund Balance	-	(2,997,969)	(4,828,799)	(1,021,728)	(8,848,496)
Total Revenues	\$ (68,194)	\$ (3,859,461)	\$ (6,414,783)	\$ (1,738,162)	\$ (12,080,600)
Expenses					
Wages & Benefits	46,313	63,943	1,109,409	276,935	1,496,600
Operating Expenses	21,882	797,550	603,952	232,120	1,655,504
Outlay	-	2,997,969	4,701,423	1,229,104	8,928,496
Total Expenses	\$ 68,195	\$ 3,859,462	\$ 6,414,784	\$ 1,738,159	\$ 12,080,600
Net (Revenue) / Expense	\$ 1	\$ 1	\$ 1	\$ (3)	\$ -
FTE's	0.55	0.45	10.80	2.20	14.00

Building Services

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2107 Work Orders	2350 Work Orders	2450 Work Orders
Number of pieces of mail processed	137,457	135,000	135,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	Continue lighting upgrades in all facilities, Installed new furnace at VARC building, Replaced water heaters at LEC, New AC unit at Happy Hill Tower Site, 2 Bard units at Sauk City Tower Site	Continue lighting upgrades in all facilities, Replaced a Mini-split AC unit in CH, New Bard units at LD, Reeds, and SG Tower Sites, Contracted with Strang to start the Digital Controls Project in the CH	Continue the Digital Controls Project in the CH, Replace generator at LEC, Replace generators at Lavalle and Reedsburg Tower Sites
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.	570 work orders, Replaced Sauk City tower generator, Completed tower lighting and alarm projects, numerous communications maintenance projects completed	700 work orders, 5 fiber lease, 11 tower leases, Security cameras added at 9 tower sites	800 work orders, 5 fiber lease, 11 tower leases

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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	\$4.18	\$5.89	\$5.16
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.	Outages due to lightning strikes on Fiber at Goette Rd and generator at Sauk City Tower Site	Minor outages for maintenance on fiber	Minor outages for maintenance on fiber

Building Services

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,615,793	1,827,292	2,202,233	2,184,943	2,184,943	2,273,120	88,177	4.04%
Grants and Aids	766,398	721,125	272,936	-	-	-	-	0.00%
User Fees	5,643	5,058	5,146	3,000	3,000	600	(2,400)	-80.00%
Intergovernmental	64,102	56,089	60,267	66,030	66,030	181,774	115,744	175.29%
Interest	86,405	-	-	-	-	-	-	0.00%
Rent	733,820	802,085	764,045	831,250	818,450	776,510	(54,740)	-6.59%
Miscellaneous	1,313	105	27,444	100	3,107	100	-	0.00%
Use of Fund Balance	1,187,424	1,168,500	728,542	8,890,118	8,898,211	8,848,496	(41,622)	-0.47%
Total Revenues	4,460,898	4,580,254	4,060,613	11,975,441	11,973,741	12,080,600	105,159	0.88%
Expenses								
Wages & Salaries	723,361	726,063	938,915	997,272	1,001,572	1,060,827	63,555	6.00%
Labor Benefits	269,677	270,665	367,281	401,035	401,035	435,773	34,738	9.00%
Supplies & Services	1,311,937	1,466,856	1,402,090	1,577,016	1,571,016	1,655,504	78,488	5.00%
Capital Outlay	2,155,923	2,116,670	1,352,327	9,000,118	9,000,118	8,928,496	(71,622)	-1.00%
Total Expenses	4,460,898	4,580,254	4,060,613	11,975,441	11,973,741	12,080,600	105,159	1.00%

Building Services

Outlay	Total Expense Amount	Property Tax Levy Impact
CH Offices, LEC Admin and WSB Floors	80,000	0
Comm/Infras replacements/upgrades	654,604	0
Communications System Replacements	30,000	0
Digital controls in Courthouse	1,077,356	0
Energy/cost saving measures	1,920,613	0
Install Generator at LEC	500,000	0
Lavalle & Reedsburg Generators	50,000	0
Radio Infrastructure Replacements	419,500	0
Remodel and security improvements	2,750,000	0
Replace hydraulic cylinder assembly	176,580	0
Replace LEC Section C & D (24,136 SQ FT)	1,111,768	0
Tax Levy	0	80,000
Tuckpointing/Caulking of Facilities	71,590	0
Vehicle Replacement	75,000	0
LEC Kitchen Equipment	11,485	
2026 Total	8,928,496	80,000
2027	2,801,379	110,000
2028	1,125,000	110,000
2029	615,000	110,000
2030	335,000	110,000

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

The 2026 budget includes the following:

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

Change 1: Bug Tussel is decommissioning equipment on two tower sites, resulting in a \$91,208 reduction of rent revenue for 2026

Change 2: The 2026 cost of contracted services for maintenance and repair of major facility equipment (HVAC, boilers, elevator, generator) is increasing from 2025 by \$61,500 (26%) in 2026.

Change 3: The 2026 cost of utilities is increasing to \$897,900, an increase of \$31,250 (3%) compared to 2025.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			Reduction in Tower Rent	Contracted Services Costs	Utility Costs	
Tax Levy	2,184,943	(95,781)	91,208	61,500	31,250	2,273,120
Use of Fund Balance or Carryforward Funds	8,890,118	(41,622)				8,848,496
All Other Revenues	900,380	149,812	(91,208)			958,984
Total Funding	11,975,441	12,409	-	61,500	31,250	12,080,600
Labor Costs	1,398,307	98,293				1,496,600
Supplies & Services	1,577,016	(14,262)		61,500	31,250	1,655,504
Capital Outlay	9,000,118	(71,622)				8,928,496
Total Expenses	11,975,441	12,409	-	61,500	31,250	12,080,600

Issues on the Horizon for the Department:

Continue to research cost of an additional tower and equipment to help with lack of radio coverage in Hillpoint area.

Continue to work on energy savings measures to reduce / maintain utility costs.

Corporation Counsel

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

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

General Government - Cooperation

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

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

Conservation, Development, Recreation, Culture and Education - Protect Air, Water and Land

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
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	12/31/2026
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	12/31/2026
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	12/31/2026
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)	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
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	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
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.		Child Support Agency improves its metrics due to proactive legal support.

Program Evaluation

	General Government Legal Services	Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	Child Support Enforcement	Totals
Revenues				
Tax Levy	(539,092)	(76,473)	-	(615,565)
Intergovernmental	-	(150,000)	(125,339)	(275,339)
Total Revenues	\$ (539,092)	\$ (226,473)	\$ (125,339)	\$ (890,904)
Expenses				
Wages & Benefits	467,811	74,473	124,739	667,023
Operating Expenses	71,281	152,000	600	223,881
Total Expenses	\$ 539,092	\$ 226,473	\$ 125,339	\$ 890,904
FTE's	3.35	0.64	1.01	5.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Legal Inquiries, Opinions and other Legal Document Reviews	650	700	500
Enforcement/Litigation Reviews/Conferences/Actions	150	175	150
Guardianship/Protective Placement Reviews/Actions	125	130	130
Civil Commitment Actions	125	130	130
TPR/CHIPS Reviews/Actions	150	140	140
Paternity Child Support	650	650	650

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	468,071	510,785	563,835	585,838	585,838	615,565	29,727	5.07%
Intergovernmental	210,839	263,099	272,842	297,945	287,945	275,339	(22,606)	-7.59%
Use of Fund Balance	87,916	-	52,373	10,135	14,794	-	(10,135)	-100.00%
Total Revenues	766,826	773,884	889,050	893,918	888,577	890,904	(3,014)	-0.34%
Expenses								
Wages & Salaries	459,231	431,029	489,037	505,489	470,448	507,875	2,386	0.00%
Labor Benefits	135,815	135,182	141,791	163,797	161,341	159,148	(4,649)	-3.00%
Supplies & Services	171,780	180,235	258,222	224,632	256,788	223,881	(751)	0.00%
Addition to Fund Balance	-	27,438	-	-	-	-	-	0.00%
Total Expenses	766,826	773,884	889,050	893,918	888,577	890,904	(3,014)	0.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: The budget includes three (3) full time staff attorneys. 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.

Reduced budgeted psychological services expenses \$5,000 due to recent trends. Psychological expenses are difficult to budget for because they depend on case types and need.

Change 2: Long-term employee retirement, use fund balance for benefit payout.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Psychological Services	Long-term Employee Retirement	
Tax Levy	585,838	34,727	(5,000)		615,565
Use of Fund Balance or Carryforward Funds	10,135	-		(10,135)	-
All Other Revenues	297,945	(22,606)			275,339
Total Funding	893,918	12,121	(5,000)	(10,135)	890,904
Labor Costs	669,286	7,872		(10,135)	667,023
Supplies & Services	224,632	4,249	(5,000)		223,881
Total Expenses	893,918	12,121	(5,000)	(10,135)	890,904

Issues on the Horizon for the Department:

None

County Board

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	205,171	194,463	208,771	205,036	205,036	196,799	(8,237)	-4.02%
Total Revenues	205,171	194,463	208,771	205,036	205,036	196,799	(8,237)	-4.02%
Expenses								
Wages & Salaries	95,760	92,873	101,900	121,320	110,215	113,158	(8,162)	-7.00%
Labor Benefits	7,477	7,217	7,936	9,516	9,516	8,724	(792)	-8.00%
Supplies & Services	48,781	51,628	72,082	74,200	74,200	74,917	717	1.00%
Addition to Fund Balance	53,153	42,745	26,853	-	11,105	-	-	0.00%
Total Expenses	205,171	194,463	208,771	205,036	205,036	196,799	(8,237)	-4.00%

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

The Sauk County organizational structure was reorganized beginning in May 2024. Oversight committees decreased from thirteen to nine. However in 2024 there were additional special county board meetings, a similar trend was used for the 2026 budget.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Requested Budget
Tax Levy	205,036	(8,237)	-	-	196,799
Total Funding	205,036	(8,237)	-	-	196,799
Labor Costs	130,836	(8,954)	-	-	121,882
Supplies & Services	74,200	717	-	-	74,917
Total Expenses	205,036	(8,237)	-	-	196,799

Issues on the Horizon for the Department:

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

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.	12/31/2026
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	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.	Marriage License Corrections
County Board	1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to board members. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against Sauk County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	Resolutions/Ordinances

County Clerk

Elections	1) Serve as provider for 21 "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 59, including 59.23(1), 59.23(b), 59.11	Election Correspondence & Law Updates
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	Passport Corrections

Program Evaluation

	County Administration		County Board		Elections		Passports		Totals	
Revenues										
Tax Levy		(62,630)		(106,299)		(241,512)		(11,852)		(422,293)
Licenses & Permits		(16,000)		-		-		-		(16,000)
User Fees		(34)		-		-		(45,000)		(45,034)
Intergovernmental		-		-		(113,905)		-		(113,905)
Use of Fund Balance		-		-		(464,725)		-		(464,725)
Total Revenues	\$	(78,664)	\$	(106,299)	\$	(820,142)	\$	(56,852)	\$	(1,061,957)
Expenses										
Wages & Benefits		72,978		99,286		184,490		52,844		409,598
Operating Expenses		5,679		7,014		170,933		4,008		187,634
Outlay		-		-		464,725		-		464,725
Total Expenses	\$	78,657	\$	106,300	\$	820,148	\$	56,852	\$	1,061,957
Net (Revenue) / Expense	\$	(7)	\$	1	\$	6	\$	-	\$	-
FTE's		0.82		1.05		1.80		0.55		4.22

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Marriage Licenses Issued	486	300	271
Passport Applications	1,171	1000	600
Passport Photos	1,165	1000	500
Dog/Kennel Licenses Sold	4406	4400	4400
Timber Notices Issued	1	1	1
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	101/9	120/20	120/20
Elections Conducted	4	2	4
Domestic Partnership Agreements Issued	Discontinued	Discontinued	Discontinued
Number of WisVote Reliers	20	20	20
February 20, 2024 Spring Primary Election	.05% Voter Turnout		
April 2, 2024 Spring Election	25% Voter Turnout		
August 13, 2024 Partisan Primary Election	28% Voter Turnout		
November 5, 2024 General Election	72% Voter Turnout		
February 18, 2025 Spring Primary Election		12% Voter Turnout	
April 1, 2025 Spring Election		50% Voter Turnout	
February 17, 2026 Spring Primary Election			15% Voter Turnout
April 1, 2026 Spring Election			25% Voter Turnout
August 11, 2026 Partisan Primary Election			25% Voter Turnout
November 3, 2026 General Election			70% Voter Turnout

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Resolutions/Ordinances Routing System & Contract Database	Continue education on formatting and using resolution routing system & contract database. We anticipate most users to be able to conduct this workflow with minimal guidance after proper instruction.	5 Users still needing assistance	5 Users still needing assistance	5 Users still needing assistance
Election Correspondence & Law Updates	Number of Municipal Clerk errors we find when conducting the county canvass and election are minimal.	2023 Elections = 10 mistakes	2024 Elections = 10 mistakes	2025 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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	375,610	336,600	438,667	344,672	344,672	422,293	77,621	22.52%
Grants and Aids	-	6,124	-	-	-	-	-	0.00%
Licenses & Permits	18,455	16,790	18,475	10,000	9,500	16,000	6,000	60.00%
User Fees	42,947	56,818	55,291	26,775	26,775	45,034	18,259	68.19%
Intergovernmental	94,738	91,992	112,008	107,929	118,929	113,905	5,976	5.54%
Use of Fund Balance	-	-	-	-	18,576	464,725	464,725	0.00%
Total Revenues	531,750	508,324	624,441	489,376	518,452	1,061,957	572,581	117.00%
Expenses								
Wages & Salaries	226,336	243,702	279,855	271,036	274,761	297,839	26,803	10.00%
Labor Benefits	110,271	109,193	96,368	101,858	123,686	111,759	9,901	10.00%
Supplies & Services	98,192	132,300	152,230	116,482	120,005	187,634	71,152	61.00%
Capital Outlay	-	-	-	-	-	464,725	464,725	0.00%
Addition to Fund Balance	96,951	23,129	95,988	-	-	-	-	0.00%
Total Expenses	531,750	508,324	624,441	489,376	518,452	1,061,957	572,581	117.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
Election Equipment	464,725	464,725
2026 Total	464,725	464,725
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: 2026 will have four elections where 2025 had two elections. This increases expenses as well as other revenues and levy.

Change 2: Replacement of election equipment utilized by the County and 37 Municipalities is being purchased in 2026 and is to be funded by General Fund Balance.

Change 3: Town of Prairie du Sac will become their own WisVote provider on 1/1/2026. This will reduce revenue from elections.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			2 Elections in 2025 to 4 Elections in 2026	Purchase of New Election Equipment	WisVote Revenue	
Tax Levy	344,672	15,596	57,000		5,025	422,293
Use of Fund Balance or Carryforward Funds	-	-		464,725		464,725
All Other Revenues	144,704	25,260	10,000		(5,025)	174,939
Total Funding	489,376	40,856	67,000	464,725	-	1,061,957
Labor Costs	372,894	36,704				409,598
Supplies & Services	116,482	4,152	67,000			187,634
Capital Outlay	-	-		464,725		464,725
Total Expenses	489,376	40,856	67,000	464,725	-	1,061,957

Issues on the Horizon for the Department: None

General Non-Departmental

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 Department	General Fund 10 General Non-Departmental 999	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026	\$ Change 2025 Amended to 2026
10999 GENERAL REVENUES										
411100 General Property Taxes		9,022,806	5,644,687	7,930,745	4,634,536	9,269,072	9,269,072	9,269,072	9,759,775	490,703
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		(147)	(189)	(256)	(99)	(200)	(200)	(200)	(200)	-
Retailer's Discount retained on taxable sales made by the County.										
412200 County Sales Tax Revenues		(12,558,823)	(12,723,457)	(13,109,544)	(2,880,341)	(11,008,586)	(11,008,586)	(13,108,586)	(11,441,680)	(433,094)
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		(794,674)	(793,715)	(814,598)	-	(815,992)	(815,992)	(815,992)	(838,361)	(22,369)
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		(95,861)	(102,621)	(105,167)	-	(95,744)	(95,744)	(108,807)	(95,744)	-
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)	(215,541)	(215,541)	(563,762)	(563,762)	(563,762)	(563,762)	(563,762)	-
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		(23,241)	(11,659)	(18,258)	(70,217)	(16,392)	(16,392)	(70,217)	(70,217)	(53,825)
Adjustments for exempted from personal property tax related to TID districts (new in 2022).										
424120 Indirect Cost Reimbursement		(151,309)	(279,498)	(285,111)	(102,816)	(205,632)	(205,632)	(205,632)	(276,792)	(71,160)

General Non-Departmental

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 Department	General Fund 10 General Non-Departmental 999	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026	\$ Change 2025 Amended to 2026
	Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.									
424299 American Rescue Plan Act (ARPA)		-	-	(60,446)	-	-	-	(36,595)	-	-
	Federal funds to assist with COVID-19 recovery.									
424635 Arts & Humanities Grants		(9,090)	(8,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(9,500)	(2,400)
	Advocate for and expand arts, humanities and historic resources in the County.									
425970 ATC Environmental Impact Fee			(119,015)	-	-	-	-	-	-	-
	Environmental impact fee received from the American Transmission Company (ATC) and Xcel Energy for expansion of transmission lines.									
472490 Local Govt/Agency Payments			-	-	-	-	-	(54,300)	(119,200)	119,200
	2026 includes rental revenue for the UW Platteville Baraboo Sauk County (Campus) \$25,000 and utility expense reimbursement from the Campus Commission \$94,200.									
481100 Interest on Invest-Opium Settlement Funds		-	(31,896)	(68,467)	(31,332)	-	-	(35,000)	-	-
	Interest earned from opium settlement-restricted use.									
483600 Sale of County Owned Property		-	-	-	-	(3,500)	(3,500)	(3,500)	(3,500)	-
	Proceeds from sale of surplus property.									
484110 Miscellaneous Revenues		(990)	(1,749)	(3,676)	(279)	(2,000)	(2,000)	(200)	(2,000)	-
	Miscellaneous revenues.									
484190 Opium Settlement Funds		(579,285)	(150,803)	(913,060)	(36,750)	-	-	(343,152)	-	-
	Proceeds from opium settlement-restricted use.									
492200 Transfer from Special Revenue Funds		(125,809)	(625,964)	(263,781)	(88,557)	(6,500)	(6,500)	(84,879)	(6,500)	-
	Transfer of Human Services excess fund balance and interfund investment income.									
492600 Transfer from Enterprise Funds		(54,943)	(15,055)	(24,173)	(75,155)	(75,000)	(75,000)	(120,088)	(75,000)	-
	Transfer of interfund investment income.									

General Non-Departmental

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 Department	General Fund 10 General Non-Departmental 999	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026	\$ Change 2025 Amended to 2026
492700 Transfer from Highway Fund		(78,688)	(14,788)	(11,070)	(155,603)	(150,000)	(150,000)	(250,000)	(150,000)	-
Transfer of interfund investment income.										
493100 General Fund Applied		-	-	-	-	(2,740,000)	(2,740,000)	-	(2,778,187)	(38,187)
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. \$2,000,000 2025-2026.										
Contingency fund of \$350,000 in 2020, \$430,000 2021. \$350,000 2022-2026.										
UW Platteville Baraboo Sauk County campus operational overhead: \$390,000 2024, \$428,187 2026.										
TOTAL GENERAL REVENUES		(5,665,595)	(9,449,263)	(7,969,503)	622,525	(6,421,336)	(6,421,336)	(6,538,938)	(6,670,868)	(249,532)
10999148-524000 Miscellaneous Expenses		6,406	3,730	129	-	2,000	2,000	2,000	2,000	-
Miscellaneous expenses.										
10999148-524700 Charitable and Penal Charges		1,126	2,357	261	2,244	2,244	2,244	2,244	3,579	1,335
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		125,000	120,000	121,200	119,800	121,200	121,200	121,200	121,500	300
"Community Chest" of outside agencies										
10999190-526100 Contingency Expense		-	-	-	-	350,000	350,000	-	350,000	-
One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.										
10999350 Airports										
526100-99004 Tri-County Airport		94,287	47,410	49,143	-	67,296	67,296	67,296	70,761	3,465
10999360-526100 Wisconsin River Rail Transit		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-
Eight-county consortium to maintain and manage existing railroad right-of-way.										
10999361-526100 Pink Lady Rail Transit Commission		-	750	-	750	750	750	750	1,050	300
Commission to promote rail service along the line from Madison to Reedsburg, WI.										

General Non-Departmental

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 Department	General Fund 10 General Non-Departmental 999	2022 Actual	2023 Actual	2024 Actual	2025 6 Months Actual	2025 Originally Adopted Budget	2025 Amended Budget	2025 Estimated	2026	\$ Change 2025 Amended to 2026
10999510 Sauk County Library Board		1,222,276	1,266,937	1,303,189	1,239,814	1,241,179	1,241,179	1,241,180	1,325,999	84,820
Provide library service for rural county residents.										
10999513 Arts, Humanities Grant		55,196	24,910	25,460	16,044	25,650	25,650	25,239	25,650	-
Advocate for and expand arts, humanities and historic resources in the County.										
10999562 UW-Platteville - Baraboo/Sauk County Operating & Outlay		55,000	55,000	55,000	136,167	390,000	390,000	352,905	547,387	157,387
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land, Resolution 39-2024, Allocate \$390,000 for 2025 & 2026 (County). Additional Fund Balance \$38,187 for 2026 needed to total to \$428,187,										
10999562-99977 UW-Platteville - Baraboo/Sauk County ARPA		-	-	60,446	36,595	-	-	36,595	-	-
Allocated American Rescue Plan Act (ARPA) maintenance/capital improvment projects										
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.										
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.										
		1,028,673	1,039,846	1,119,990	557,476	1,114,952	1,114,952	1,114,952	1,114,127	(825)
		990,576	3,058,047	8,077,353	1,538,033	3,076,065	3,076,065	3,076,065	3,078,815	2,750
TOTAL GENERAL EXPENSES		3,608,540	5,648,987	10,842,171	3,676,923	6,421,336	6,421,336	6,070,426	6,670,868	249,532
TOTAL DEPARTMENT REVENUE		(5,665,595)	(9,449,263)	(7,969,503)	622,525	(6,421,336)	(6,421,336)	(6,538,938)	(6,670,868)	(249,532)
TOTAL DEPARTMENT EXPENSE		3,608,540	5,648,987	10,842,171	3,676,923	6,421,336	6,421,336	6,070,426	6,670,868	249,532
ADDITION TO (-)/USE OF FUND BALANCE		(2,057,055)	(3,800,276)	2,872,668	4,299,448	-	-	(468,512)	-	

Insurance

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Intergovernmental	57,835	43,706	25,320	63,487	77,519	55,500	(7,987)	-12.58%
Interest	7,913	31,445	41,698	30,000	35,000	25,000	(5,000)	-16.67%
Miscellaneous	8,548	8,300	-	-	8,091	-	-	0.00%
Use of Fund Balance	-	-	17,857	-	-	-	-	0.00%
Total Revenues	74,296	83,451	84,875	93,487	120,610	80,500	(12,987)	-13.89%
Expenses								
Supplies & Services	60,166	65,065	84,875	75,000	77,433	80,500	5,500	7.00%
Addition to Fund Balance	14,130	18,386	-	18,487	43,177	-	(18,487)	-100.00%
Total Expenses	74,296	83,451	84,875	93,487	120,610	80,500	(12,987)	-14.00%
Beginning of Year Fund Balance	442,164	456,294	474,680		456,823	500,000		
End of Year Fund Balance	456,294	474,680	456,823		500,000	500,000		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Increase in charges to departments to keep the estimated 2025 year end fund balance at its minimum of \$500,000, as well as meet 2025 expenses. Estimated premiums have increased for liability insurance. Interest earned on invested funds is expected to stay steady in 2026, but less than 2025.

	2025 Amended Budget	Cost to Continue perations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
All Other Revenues	93,487	(12,987)			80,500
Total Funding	93,487	(12,987)	-	-	80,500
Supplies & Services	75,000	5,500			80,500
Addition to Fund Balance	18,487	(18,487)			-
Total Expenses	93,487	(12,987)	-	-	80,500

Issues on the Horizon for the Department:

Beginning Balance 01-01-2025 balance = \$456,823. Estimated ending balance on 12-31-2025 = \$500,000. Minimum required balance for the Self Insurance Fund is \$500,000.

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 projects	Completion Date
Consolidation of GIS dataset	Fire number, City & Village data up to date in NG911 system. Creation of new data in the Enterprise database	Maintain Countywide addresses to keep NG911 up to date. Consolidate GIS maintained in individual shapefiles into the enterprise database.	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.	2028-2029
	LRE Open Gov integration with GIS & CSM Review creation in Open Gov	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	12/31/2029
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records & Integrating into the GIS	7/31/2028
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

Land Records Modernization

Prepare for NG911	GIS data support NG911 data model & accuracy	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	12/31/2026
		Incorporate NG911 model into GIS infrastructure	7/31/2025
		Update GIS data to support NG911 specifications	Ongoing
		Create ETL's (extract, translate, load) for NENA compliance.	7/31/2025
		Work with Sheriffs Department to validate MSAG database to GIS data	12/31/2026
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	12/31/2026
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	Key Outcome Indicators
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	Land Records Council meets
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	Avg turn around time for parcel edits (# of working days)
Outlay	Orthophotography for NextGen 911	\$156,780	Remonumentation backlog

Program Evaluation

	Land Records Modernization	GIS / RPL (Land Information)	Totals
Revenues			
Tax Levy	-	(809,961)	(809,961)
Grants and Aids	(21,000)	-	(21,000)
User Fees	(105,302)	-	(105,302)
Use of Fund Balance	(103,562)	-	(103,562)
Total Revenues	\$ (229,864)	\$ (809,961)	\$ (1,039,825)
Expenses			
Wages & Benefits	65,456	666,375	731,831
Operating Expenses	155,754	152,240	307,994
Total Expenses	\$ 221,210	\$ 818,615	\$ 1,039,825
Net (Revenue) / Expense	\$ (8,654)	\$ 8,654	\$ -
FTE's	0.65	5.85	6.50

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Property Listing document processed	4,990	5,000	5,000
Number of Splits/parcel edits completed annually	233	250	250
Number of easements completed annually	185	200	200
Number of GIS correction completed annually	14	15	15
Hours spent on parcel related edits	864	900	900
Number of State Assessed Manufacturing Assessments	127	125	125
Number of Plat of Surveys processed	234	200	200
Number of County CSM reviews	111	110	110
Number of City & Village CSM reviews	25	25	25
Number of NG911 data loads to Geocomm & Dispatch	9	8	10
Number of times Land Records Council meets	3	3	3
GIS Projects annually	173	175	200
Surveyor - Complete Corner Remonumentation - # of corners completed	-	36	75
Surveyor - Complete Corner Maintenance - # of corners maintained	-	-	75
Surveyor - Review of Plats of Survey - # reviewed	100	100	100
Surveyor - Total number of standard corners	2912	2912	2912

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

Description	2024 Actual	2025 Estimate	2026 Budget
Remonumentation corners moved	22	25	25
Avg turn around time for parcel edits (# of working days)	32	15	15
Surveyor - Document Scans Section Corner Tie Sheets and Section Summaries	200	200	200
Surveyor - GPS Coordinates Map Production - Number of coordinate sets	200	200	200
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

Land Records Modernization

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	518,600	534,652	604,475	640,309	640,309	809,961	169,652	26.50%
Grants and Aids	81,000	71,000	11,000	89,275	99,275	21,000	(68,275)	-76.48%
User Fees	122,915	102,546	104,612	125,500	110,400	105,302	(20,198)	-16.09%
Use of Fund Balance	-	8,657	49,395	166,404	-	103,562	(62,842)	-37.76%
Total Revenues	722,515	716,855	769,482	1,021,488	849,984	1,039,825	18,337	1.80%
Expenses								
Wages & Salaries	376,405	408,578	459,772	494,762	494,762	535,420	40,658	8.00%
Labor Benefits	131,211	143,286	162,886	178,548	178,548	196,411	17,863	10.00%
Supplies & Services	141,001	164,991	146,824	191,398	151,878	307,994	116,596	61.00%
Capital Outlay	20,610	-	-	156,780	-	-	(156,780)	-100.00%
Addition to Fund Balance	53,288	-	-	-	24,796	-	-	0.00%
Total Expenses	722,515	716,855	769,482	1,021,488	849,984	1,039,825	18,337	2.00%
Beginning of Year Fund Balance	395,017	448,303	439,645		390,250	415,046		
End of Year Fund Balance	448,305	439,646	390,250		415,046	311,484		

County Surveyor Combined into Land Records Modernization in 2026

	Total Expense Amount	Property Tax Levy Impact
Outlay		
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	150,000	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: County Surveyor: The cost for the County Surveyor was moved from LRE to Land Records.

Change 2: Director Position created: Under the restructuring plan, the GIS Coordinator was replaced with a Department Director position.

	2025 Revised Budget	Change 1	Change 2	Cost to Continue Operations in Budget	2026 Finance Budget
Description of Change	Addition of Surveyor Budget		Creation of Director Position		
Tax Levy	640,309	112,904	10,666	46,082	809,961
Use of Fund Balance or Carryforward Funds	166,404	-	-	(62,842)	103,562
All Other Revenues	214,775	-	1,882	(90,355)	126,302
Total Funding	1,021,488	112,904	12,548	(107,115)	1,039,825
Labor Costs	673,310	-	12,548	45,973	731,831
Supplies & Services	191,398	112,904	-	3,692	307,994
Capital Outlay	156,780	-	-	(156,780)	-
Total Expenses	1,021,488	112,904	12,548	(107,115)	1,039,825

Issues on the Horizon for the Department:

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

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 are being met	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	- 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: - process improvement - training resources	Ongoing
	Improved internal collaboration	- Improve utilization of MS Teams - Development of a Teams/SharePoint Intranet site	Ongoing
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 - 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 - Implement system redundancy - Develop a continuity plan for key systems - Improve infrastructure at offsite facilities - Regularly test failover and recovery - Maintain end user policies	

Management Information Systems

	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	- Items identified addressed in a timely fashion - Assessment performed bi annually or less	As Required
	Continuity between policy and system settings	- Improve desktop deployment strategy - Revise: Policy, Standards, Replacement Cycles - Development of a written systems DR plan	
	Implementation of CJIS requirements in Sheriff's Department	- Implement MFA - Mobile device management aligned with policy - Log file management and auditing	12/31/2026
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.	- Help call Statistics - User Satisfaction Survey - Outside agency hours	Enhance End User Support: - Enhance user support functions - Improve problem resolution times - Improve end user communication and feedback - Improve Helpdesk effectiveness	Ongoing
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	As Required

Management Information Systems

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Average hours per help call Project closed / projects in queue
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.	
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.		
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	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Revenues received cover costs
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.		Downtime in hours Enhanced functions utilized
Outlay	Purchase technology items and products for County technology.		

Program Evaluation

	Technical Support	Research and Development	Training	Continuity and Security	External Support	Phones	Totals
Revenues							
Tax Levy	(763,464)	(312,163)	(96,349)	(205,284)	(24,676)	(219,347)	(1,621,283)
Grants and Aids	-	-	-	-	-	(76,500)	(76,500)
Intergovernmental	(1,924,212)	(120)	-	-	-	-	(1,924,332)
Use of Fund Balance	(285,493)	-	-	-	-	(25,000)	(310,493)
Total Revenues	\$ (2,973,169)	\$ (312,283)	\$ (96,349)	\$ (205,284)	\$ (24,676)	\$ (320,847)	\$ (3,932,608)
Expenses							
Wages & Benefits	525,450	290,427	90,414	104,672	24,676	41,989	1,077,628
Operating Expenses	1,634,587	21,856	5,935	100,612	-	253,858	2,016,848
Outlay	813,131	-	-	-	-	25,000	838,131
Total Expenses	\$ 2,973,168	\$ 312,283	\$ 96,349	\$ 205,284	\$ 24,676	\$ 320,847	\$ 3,932,607
Net (Revenue) / Expense	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)
FTE's	4.54	2.16	0.67	0.84	0.22	0.33	8.75

Output Measures - How much are we doing?			
Description	2024 Actual	2025 Estimate	2026 Budget
Service Request Volume	13,089	14,000	15,000
Service Request Hours	7,211	7,000	7,500
Projects Opened	1,884	2,200	2,400
Projects Closed	1,858	2,200	2,400
Project Hours Total	1,985	4,200	4,500
External Support Hours	21	10	10
Planned System Downtime Hours	9	20	20
Consulting Expenditures	106,633	120,000	56,750
Total Information Technology Expenditure	2,401,822	3,726,576	2,863,391
Number of Trainings Provided by MIS Staff	21	20	20
Security Management Hours	153	220	240

Management Information Systems

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	6.00	2.00	<3 hrs.
Non-Critical Unplanned Downtime (in hours)		30.00	9.00	<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	0.55	0.60	0.50
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	27.00%	50.00%	30.00%
Items Identified in Risk Assessment Addressed		NA	\$3	\$4
Users to complete annual training	Percentage of employees that completed the annual security awareness training	67.00%	70.00%	75.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	6.00%	6.00%	<13%

Management Information Systems

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,500,826	1,504,469	1,625,116	1,689,716	1,689,716	1,621,283	(68,433)	-4.05%
Grants and Aids	-	-	49,477	-	-	76,500	76,500	0.00%
User Fees	30	-	-	-	-	-	-	0.00%
Intergovernmental	1,541,713	1,703,889	1,960,458	2,242,021	2,240,521	1,924,332	(317,689)	-14.17%
Use of Fund Balance	-	-	-	791,884	812,020	310,493	(481,391)	-60.79%
Total Revenues	3,042,569	3,208,358	3,635,051	4,723,621	4,742,257	3,932,608	(791,013)	-16.75%
Expenses								
Wages & Salaries	602,969	696,074	783,953	786,212	801,118	846,845	60,633	8.00%
Labor Benefits	171,077	197,643	208,621	211,563	211,563	230,784	19,221	9.00%
Supplies & Services	1,636,072	1,399,298	1,577,662	1,923,067	1,926,797	2,016,848	93,781	5.00%
Capital Outlay	456,854	670,484	918,377	1,802,779	1,802,779	838,131	(964,648)	-54.00%
Addition to Fund Balance	175,597	244,859	146,438	-	-	-	-	0.00%
Total Expenses	3,042,569	3,208,358	3,635,051	4,723,621	4,742,257	3,932,608	(791,013)	-17.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
Annual Hardware Upgrades	25,000	0
Backup Dispatch Improvements	85,000	0
Core Switch Upgrades - HCH	75,000	0
Firewall Upgrades - LEC PA820	15,000	0
Host Server Replacement - LEC	40,000	0
Network Switch upgrades	10,000	0
Tax Levy	0	25,000
2026 Total	250,000	25,000
2027	590,000	115,000
2028	150,000	90,000
2029	115,000	90,000
2030	175,000	25,000

Management Information Systems

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Loss of Federal funding for the Center for Internet Security (CIS) has resulted in CIS passing it's operating costs along to members. This was a free, federally funded service that provides support services for cybersecurity management and response that we have subscribed to for the last 10+ years. Cost for the current year is \$5,000 but indications are that it could cost as much as \$10,000 in future years.

	2025		2026		
	Operational		Cost to Continue Operations in 2026		
Description of Change	2025 Amended Budget	Less CF Funding	Budget	Loss of MS ISAC Funding	2026 Finance Budget
Tax Levy	1,689,716		1,625,116	10,000	1,621,283
Use of Fund Balance or Carryforward Funds	791,884	-	-	-	310,493
Replacement Fund	-		187,167		76,500
All Other Revenues	2,242,021	(1,066,264)	1,529,949		1,924,332
Total Funding	4,723,621	(1,066,264)	3,342,232	10,000	3,932,608
Labor Costs	997,775		962,915	-	1,077,629
Supplies & Services	1,923,067		1,646,490	10,000	2,016,848
Capital Outlay	1,802,779	(1,066,264)	732,827	-	838,131
Total Expenses	4,723,621	(1,066,264)	3,342,232	10,000	3,932,608

Issues on the Horizon for the Department:

The greatest challenge to the County's technology budget is the increasing cost of ownership for technology due to the ever-increasing cost of licensing, support agreements, and hosting agreements (SaaS). These costs make up roughly 46% of the total expenditure in this budget, totalling over 1.7 million dollars. These costs, on average, increase annually by roughly 10%.

Outside Agencies "The Community Chest"

2026 BUDGET - APPROPRIATION

	2022 Budgeted Appropriation	2023 Budgeted Appropriation	2024 Budgeted Appropriation	2025 Budgeted Appropriation	2026 Budgeted Appropriation	2025 to 2026 Change	
						\$	%
Outside Agencies							
Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	-	-%
Baraboo Dells Airport	4,100	4,100	4,100	4,100	4,100	-	-%
Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	-	-%
Conservation Congress	1,400	1,400	1,400	1,400	1,400	-	-%
Hope House	25,000	25,000	25,000	25,000	25,000	-	-%
Pathway Home (Baraboo Area Homeless Shelter)	25,000	25,000	25,000	25,000	25,000	-	-%
Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	-	-%
Sauk County Historical Society	25,000	20,000	25,000	25,000	25,000	-	-%
Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	-	-%
VETS (Contracted as of 2024)	3,880	3,800	-	-	-	-	-%
Total Outside Agencies	\$ 125,080	\$ 120,000	\$ 121,200	\$ 121,200	\$ 121,200	\$ -	-%
Total Outside Agencies - Tax Levy Funded	\$ 125,080	\$ 120,000	\$ 121,200	\$ 121,200	\$ 121,200	\$ -	-%
Ownership							
Tri-County Airport - Operations	51,174	47,410	49,143	67,296	67,839	543	0.81%
Tri-County Airport - Capital (ARPA 2022)	274,101	-	-	-	2,923	2,923	-%
UW-Platteville Baraboo Sauk County - Operating	55,000	55,000	55,000	-	-	-	-%
UW-Platteville Baraboo Sauk County - Operational Overhead - General Fund Balance	-	-	-	390,000	390,000 *	-	-%
UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	400,000 *	400,000 *	400,000 *	- *	*	-	-%
Total Ownership	\$ 780,275	\$ 502,410	\$ 504,143	\$ 457,296	\$ 460,762	\$ 3,466	0.76%
Total Ownership - Tax Levy Funded	\$ 106,174	\$ 102,410	\$ 104,143	\$ 67,296	\$ 67,839	\$ 3,466	0.81%
Contractual							
Sauk County Institute of Leadership	8,000	8,000	8,000	8,000	8,000	-	-%
Library Board (Levy not subject to levy limits)	1,226,129	1,267,935	1,303,740	1,241,179	1,325,999	84,820	6.83%
Pink Lady Rail Transit Commission	-	750	-	750	1,050	300	40.00%
Wisconsin River Rail Transit	30,000	30,000	30,000	30,000	30,000	-	-%
Animal Shelter	125,000	125,000	125,000	125,000	125,000	-	-%
Total Contractual	\$ 1,389,129	\$ 1,431,685	\$ 1,466,740	\$ 1,404,929	\$ 1,490,049	\$ 85,120	6.06%
Total Contractual - Tax Levy Funded	\$ 1,389,129	\$ 1,431,685	\$ 1,466,740	\$ 1,404,929	\$ 1,490,049	\$ 85,120	6.06%
* Not funded by tax levy							
GRAND TOTAL	\$ 2,294,484	\$ 2,054,095	\$ 2,092,083	\$ 1,983,425	\$ 2,072,011	\$ 88,586	4.47%
GRAND TOTAL - Tax Levy Funded	\$ 1,620,383	\$ 1,654,095	\$ 1,692,083	\$ 1,593,425	\$ 1,679,088	\$ 88,586	5.38%

Personnel Department

Department Vision - Where the department would ideally like to be

The mission of the Sauk County Personnel Department is to lead the 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

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
Develop a comprehensive employee experience which includes employee engagement, retention, benefit, and wellness activities.	20% overall participation in employee engagement and wellness programs. 75% participation in stay interviews (of employees invited) 100% completion of monthly employee recognition of anniversaries. Monthly benefit-related lunch and learns and quarterly on-site meeting/education opportunities for employees.	Provide monthly employee activities, monthly stay interviews, recognize employee anniversaries monthly, and monthly benefit lunch and learns.	December 2026
Optimize Talent Management through talent acquisition, employee development, and succession planning efforts.	Turnover below 20%. Retention at 80% or above. 10 departments with "Day in the Life" sections on the Sauk County website. Create a summer internship program.	Add additional departments to the "Day in the Life" section on the website to provide a job preview and highlight current employees. Create a program that creates engagement with summer interns during their internship to include fun activities, engagement with Sauk County leaders, and camaraderie amongst the internship group. Empower Sauk County staff with skills and knowledge through leadership trainings and employee development plans. Achieve 90% completion rate for all mandatory TalentLMS trainings.	December 2026
Improve HRIS processes to reduce administrative burden through streamlined processes.	Utilize Munis for FMLA, personnel files, onboarding, and employee forms.	Utilize Munis for FMLA hours tracking in coordination with Executive. Create electronic employee files. Utilize the Munis electronic onboarding program for new hires. Implement forms (employee and manager) to use through ESS.	December 2026

Personnel Department

Complete a comprehensive review of Sauk County's benefits offered to employees.	Review all benefits currently offered to employees and make updates to the benefit plan offerings for 2027.	Meet with M3 Insurance team regularly to review all of Sauk County's benefits. Review market trends and benchmarking data to make recommended changes to current offerings.	August 2026
Increase thoroughness of county-wide Triple I reports.	Reports contain detailed information, a clear sequence of events, witness statements, and actionable steps.	Train employees and managers on writing thorough Triple I reports, when to report, and on the new reporting system.	June 2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Employment Liability Claims at 5 claims or below
Labor Relations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	Average Contract Settlement
Recruitment and Retention	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids, exit interviews, stay interviews	Wis Stats 103	Retention rate at 80% or above.
Classification and Compensation	Fair Labor Standard Act (FLSA), performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Completion, implementation and maintenance of classification and compensation analysis.
Benefits Administration	Affordable Care Act (ACA) implementation, Family Medical Leave Act (FMLA), COBRA, Health Insurance Portability and Accountability Act (HIPAA), Deferred Compensation, HIPAA Investigation, Wisconsin Retirement System (WRS) coordination, Employee Assistance Program (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	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
Risk Management and Safety	Coordinate all aspects of Workers Compensation (WC) program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Reduced risk, liability and maintain lower modification rating for Workers Compensation.

Personnel Department

Program Evaluation

	Human Resources Administration	Labor Relations	Recruitment and Retention	Classification and Compensation	Benefits Administration	Risk Management and Safety	Totals
Revenues							
Tax Levy	(102,001)	(90,069)	(146,554)	(45,281)	(172,079)	(205,180)	(761,164)
User Fees	-	-	-	-	(800)	-	(800)
Miscellaneous	-	-	-	-	(4,000)	-	(4,000)
Total Revenues	\$ (102,001)	\$ (90,069)	\$ (146,554)	\$ (45,281)	\$ (176,879)	\$ (205,180)	\$ (765,964)
Expenses							
Wages & Benefits	83,987	79,207	120,453	32,748	149,334	153,371	619,100
Operating Expenses	18,011	10,862	26,103	12,534	27,545	51,809	146,864
Total Expenses	\$ 101,998	\$ 90,069	\$ 146,556	\$ 45,282	\$ 176,879	\$ 205,180	\$ 765,964
Net (Revenue) / Expense	\$ (3)	\$ -	\$ 2	\$ 1	\$ -	\$ -	\$ -
FTE's	0.81	0.50	1.10	0.25	1.24	1.15	5.05

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Benefits Administration - Leave of Absence Coordination	318 FMLA applications 186 COBRA notices	300 FMLA applications 150 COBRA docs	300 FMLA applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientation	154	120	135
Classification and Compensation - General Administration	452 performance appraisals 31 internal transfers 9 reclass vacant positions 0 positions created through budget 5 positions created outside of budget 9 LTE positions created 3 positions eliminated	450 performance appraisals 30 internal transfers 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 5 LTE positions created 10 positions eliminated	450 performance appraisals 30 internal transfers 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 5 LTE created 0 positions eliminated
Employee Assistance Program	64 EE Helpline calls 5 Supervisory call 67 online visits 2.8% utilization rate	75 EE Helpline calls 5 Supervisory call 100 online visits 3.0% utilization rate	100 EE Helpline calls 5 Supervisory call 150 online visits 5.0% utilization rate
Employee Retention and Turnover	24% Turnover 76% Retention	15% Turnover 85% Retention	20% Turnover 80% Retention
Health Insurance Participants (Employees)	475	475	475
Labor Relations	1 contract negotiation 0 grievance arbitration hearings	0 contract negotiation 0 grievance arbitration hearings	1 contract negotiation 0 grievance arbitration hearings
Recruitment and Selection - (All Departments)	155 recruitments 1,756 applicants	140 recruitments 2,000 applicants	130 recruitments 2,000 applicants

Personnel Department

Training Programs	0 management sessions 0 leadership sessions 1 safety trainings 0 general employee trainings	8 management sessions 8 leadership sessions 8 safety trainings 12 general employee trainings	20 management sessions 20 leadership sessions 15 safety trainings 12 general employee trainings
Workers Compensation	6.9 WC Incident Rate 12.98 Lost workday cases 45 claims reported	5.00 WC Incident Rate 10.0 Lost workday cases 45 claims reported	5.00 WC Incident Rate 9.0 Lost workday cases 45 claims reported
Property/Liability Claims Management	18 Liability Claims 11 Property Claims	16 Liability Claims 10 Property Claims	16 Liability Claims 10 Property Claims

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	-3.40%	6.50%	9.90%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	2.00% (1/1/2023) / 2.00% (12/1/2023)	6.00%, \$.50 for Step 5	6.00%, \$.25 for Step 5
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.	0.00%	50.00%	100.00%
Retention rate at 80% or above.	Successful internal retention and branding programs.	76.00%	85.00%	80.00%

Personnel Department

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	550,983	553,603	648,358	713,826	713,826	761,164	47,338	6.63%
Grants and Aids	5,000	69,464	13,048	-	-	-	-	0.00%
User Fees	1,064	498	1,840	800	800	800	-	0.00%
Miscellaneous	4,109	3,096	2,005	3,000	12,230	4,000	1,000	33.33%
Use of Fund Balance	-	22,701	-	65,629	-	-	(65,629)	-100.00%
Total Revenues	561,156	649,362	665,251	783,255	726,856	765,964	(17,291)	-2.21%
Expenses								
Wages & Salaries	308,285	332,389	384,288	415,018	415,118	429,391	14,373	3.00%
Labor Benefits	85,253	121,335	141,352	162,838	174,269	189,709	26,871	17.00%
Supplies & Services	117,049	195,638	99,614	205,399	136,589	146,864	(58,535)	-28.00%
Addition to Fund Balance	50,569	-	39,997	-	880	-	-	0.00%
Total Expenses	561,156	649,362	665,251	783,255	726,856	765,964	(17,291)	-2.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

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.

Change 1: Addition of a new Incident Reporting system for injuries, illnesses and accidents.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			Incident Reporting System			
Tax Levy	713,826	35,338	12,000			761,164
Use of Fund Balance or Carryforward Funds	65,629	(65,629)				-
All Other Revenues	3,800	1,000				4,800
Total Funding	783,255	(29,291)	12,000	-	-	765,964
Labor Costs	577,856	41,244				619,100
Supplies & Services	205,399	(70,535)	12,000			146,864
Total Expenses	783,255	(29,291)	12,000	-	-	765,964

Issues on the Horizon for the Department:

Human resources will be tasked with adapting to a changing work landscape in 2026. Employee well-being will be a priority in focusing on mental health and continuing to review benefit packages to meet an employee's "whole health" needs: financial, physical, mental and professional well-being. The human resources team will also focus on continuous learning and development of employees in addition to maintaining/increasing employee engagement in an effort to reduce employee turnover.

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

Proactive Relationships to Retain Programmatic and Financial Flexibility
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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
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	

Program Evaluation

	Recordings	Vitals	Totals
Revenues			
Tax Levy	327,196	1,137	328,333
Other Taxes	(350,000)	-	(350,000)
User Fees	(285,000)	(30,000)	(315,000)
Total Revenues	\$ (307,804)	\$ (28,863)	\$ (336,667)
Expenses			
Wages & Benefits	284,975	24,347	309,322
Operating Expenses	22,829	4,516	27,345
Total Expenses	\$ 307,804	\$ 28,863	\$ 336,667
FTE's	2.75	0.25	3.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Documents recorded	12,802	13,000	13,500
Legacy documents entered into computerized index	1,000	2,000	5,000
Vital records filed	2,084	2,000	2,000
Copies of vital records issued	11,440	11,700	11,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	\$72,145	\$70,000	\$70,000

Register of Deeds

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	(339,448)	(334,857)	(318,244)	(309,200)	(309,200)	(328,333)	(19,133)	6.19%
Other Taxes	352,328	295,311	360,123	320,000	370,000	350,000	30,000	9.38%
User Fees	363,497	319,477	325,265	305,000	320,000	315,000	10,000	3.28%
Use of Fund Balance	-	-	-	4,098	-	-	(4,098)	-100.00%
Total Revenues	376,377	279,931	367,144	319,898	380,800	336,667	16,769	5.24%
Expenses								
Wages & Salaries	161,261	163,134	182,864	195,723	195,723	204,799	9,076	5.00%
Labor Benefits	81,507	81,556	88,519	96,013	96,013	104,523	8,510	9.00%
Supplies & Services	15,239	15,761	17,189	28,162	26,021	27,345	(817)	-3.00%
Addition to Fund Balance	118,370	19,480	78,572	-	63,043	-	-	0.00%
Total Expenses	376,377	279,931	367,144	319,898	380,800	336,667	16,769	5.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

The level of recordings in 2026 will be closely reflective of 2025. Transfer fees (based on selling price) continue to outpace recording fees (based on number of documents recorded). Changes #1 and #2 reflect this continued trend. It is unlikely there will be a substantial increase in real estate activity in 2026. Online purchases of documents has seen a slight uptick, which may mean greater sales/refinancing activity in the future.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Real Estate Transfer Tax	Register of Deeds Fees	
Tax Levy	(309,200)	319,200	(30,000)	(15,000)	(328,333)
Use of Fund Balance or Carryforward Funds	4,098	(4,098)			-
All Other Revenues	625,000	(5,000)	30,000	15,000	665,000
Total Funding	319,898	310,102	-	-	336,667
Labor Costs	291,736	17,586			309,322
Supplies & Services	28,162	(817)			27,345
Total Expenses	319,898	16,769	-	-	336,667

Issues on the Horizon for the Department:

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

Enter parcel numbers of historic documents.

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

Surveyor

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	75,021	73,698	73,265	-	-	-	-	0.00%
Intergovernmental	4,789	-	-	-	-	-	-	0.00%
Use of Fund Balance	8,622	-	-	-	-	-	-	0.00%
Total Revenues	88,432	73,698	73,265	-	-	-	-	0.00%
Expenses								
Wages & Salaries	60,431	44,113	45,922	-	-	-	-	0.00%
Labor Benefits	5,558	3,752	4,085	-	-	-	-	0.00%
Supplies & Services	22,443	8,144	22,109	-	-	-	-	0.00%
Addition to Fund Balance	-	17,689	1,149	-	-	-	-	0.00%
Total Expenses	88,432	73,698	73,265	-	-	-	-	0.00%

County Surveyor Combined into Land Resources & Environment in 2025

County Surveyor Combined into Land Records Modernization in 2026

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	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
Constantly study and monitor county investments and banking functions to achieve maximum efficiency and return.	Work with cash flow projections to secure long term interest rates	Working with local banks as well as County financial advisors PMA	Continuous

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Average rate of investments Percentage of current year taxes delinquent as of September 1

Treasurer

Program Evaluation

	Treasurer	Totals
Revenues		
Tax Levy	1,865,798	1,865,798
Other Taxes	(505,065)	(505,065)
Grants and Aids	(125,000)	(125,000)
Fines & Forfeitures	(9,500)	(9,500)
User Fees	(10,500)	(10,500)
Intergovernmental	(37,000)	(37,000)
Interest	(1,615,637)	(1,615,637)
Miscellaneous	(20,000)	(20,000)
Total Revenues	\$ (456,904)	\$ (456,904)
Expenses		
Wages & Benefits	319,181	319,181
Operating Expenses	137,723	137,723
Total Expenses	\$ 456,904	\$ 456,904
FTE's	3.00	3.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Acres of Ag Use Converted / \$ Amount (Cty Share)	45 acres / \$10,775 Cty Share	50 / \$12,000	50 / \$12,000
Address Changes Processed	516	550	775
Lottery Credit Letters Sent	70	85	100
Tax Receipts Processed	10,142	10,000	11,000
County Department Receipts Processed	7,022	7,600	7,000
Payroll Checks/Advices Processed	17,417	1,800	17,400
Accounts Payable Checks Processed	9,895	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)	778	800	800
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)	\$1,111,140	\$1,300,000	\$1,300,000
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure	160	140	150
Properties Taken by Tax Foreclosure	7	12	10

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	4.62%	4.20%	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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	(479,960)	(559,519)	(1,028,996)	(1,389,862)	(1,389,862)	(1,865,798)	(475,936)	34.24%
Other Taxes	570,389	741,753	453,766	505,065	510,065	505,065	-	0.00%
Grants and Aids	121,647	126,994	128,830	125,000	123,000	125,000	-	0.00%
Fines & Forfeitures	12,826	9,468	12,513	8,000	10,677	9,500	1,500	18.75%
User Fees	9,892	32,023	14,542	10,500	6,600	10,500	-	0.00%
Intergovernmental	49,454	75,030	37,952	37,000	37,000	37,000	-	0.00%
Interest	818,613	3,931,427	3,982,072	1,115,637	2,104,060	1,615,637	500,000	44.82%
Miscellaneous	44,982	39,079	24,578	-	-	20,000	20,000	0.00%
Total Revenues	1,147,843	4,396,255	3,625,257	411,340	1,401,540	456,904	45,564	11.08%
Expenses								
Wages & Salaries	181,283	205,520	198,559	212,065	218,558	226,513	14,448	7.00%
Labor Benefits	61,277	77,297	78,169	84,661	87,700	92,668	8,007	9.00%
Supplies & Services	139,227	133,127	146,172	114,614	144,628	137,723	23,109	20.00%
Addition to Fund Balance	766,056	3,980,311	3,202,357	-	950,654	-	-	0.00%
Total Expenses	1,147,843	4,396,255	3,625,257	411,340	1,401,540	456,904	45,564	11.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: Act 287 provides new legislation that proceeds must be paid out to previous owners. Tax Deeds account 10012155 was eliminated in 2025 from the budget; however, expenses will still occur for tax write offs.

Change 2: Increased interest on investment revenues due to continued elevated interest rates. Some funds have been secured at the higher interest rates through the majority 2025-2026.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Added Tax Deed Expenses	Interest on Investments	
Tax Levy	(1,389,862)	9,675	14,389	(500,000)	(1,865,798)
All Other Revenues	1,801,202	21,500		500,000	2,322,702
Total Funding	411,340	31,175	14,389	-	456,904
Labor Costs	296,726	22,455			319,181
Supplies & Services	114,614	8,720	14,389		137,723
Total Expenses	411,340	31,175	14,389	-	456,904

Issues on the Horizon for the Department:

Continue monitoring interest rate trends.

Workers Compensation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Intergovernmental	408,862	226,744	379,655	496,418	322,815	514,472	18,054	3.64%
Use of Fund Balance	-	379,744	-	-	88,993	-	-	0.00%
Total Revenues	408,862	606,488	379,655	496,418	411,808	514,472	18,054	3.64%
Expenses								
Supplies & Services	188,641	606,488	356,063	496,418	411,808	514,472	18,054	4.00%
Addition to Fund Balance	220,221	-	23,592	-	-	-	-	0.00%
Total Expenses	408,862	606,488	379,655	496,418	411,808	514,472	18,054	4.00%
Beginning of Year Fund Balance	733,389	953,610	573,865		597,457	508,464		
End of Year Fund Balance	953,610	573,866	597,457		508,464	508,464		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Sauk County began self insuring for workers compensation in 2008. Beginning in 2010, the workers compensation rates charged to departments were reduced by 61.86% due to adequate reserves being accumulated in 2008 and 2009. Rates for 2026 increased slightly but are still relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
All Other Revenues	496,418	18,054	-	-	514,472
Total Funding	496,418	18,054	-	-	514,472
Supplies & Services	496,418	18,054			514,472
Total Expenses	496,418	18,054	-	-	514,472

Issues on the Horizon for the Department:

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



Justice & Public Safety

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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	Cases are disposed within state guidelines

Program Evaluation

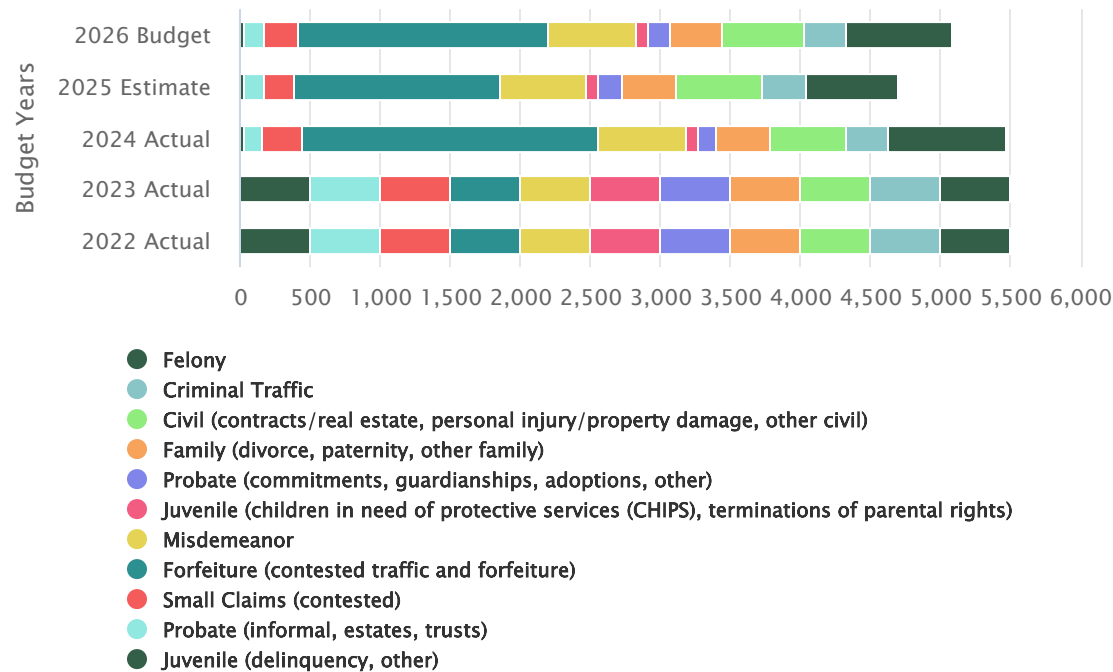
	Circuit Courts	Totals
Revenues		
Tax Levy	(913,142)	(913,142)
Grants and Aids	(309,954)	(309,954)
Total Revenues	\$ (1,223,096)	\$ (1,223,096)
Expenses		
Wages & Benefits	359,344	359,344
Operating Expenses	863,752	863,752
Total Expenses	\$ 1,223,096	\$ 1,223,096
FTE's	3.32	3.32

Circuit Courts

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of cases filed, by category:			
Felony	839	662	751
Misdemeanor	634	610	622
Criminal Traffic	304	310	307
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	2,112	1,478	1,795
Civil (contracts/real estate, personal injury/property damage, other civil)	543	612	577
Small Claims	280	206	243
Family (divorce, paternity, other family)	375	384	380
Probate (informal, estates, trusts)	135	152	144
Probate (commitments, guardianships, adoptions, other)	140	174	157
Juvenile (delinquency, other)	24	24	24
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	81	86	84
Total Cases Filed	5,467	4,698	5,084

Case Filings



Circuit Courts

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

Description	Description	2024 Actual	2025 Estimate	2026 Budget
Jury Costs	What do the results mean?	\$53,162	\$45,000	\$45,000
Number of Jury Trials / Number of Trial Days	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.	13 / 32	18 / 34	18 / 34

Circuit Court

Jury History Costs

Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2828	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	5985	1728	23,873
2022	19	48	48,394	20,054	7,428	75,876
2023	11	17	23,040	10,367	2,272	35,679
2024	11	28	29,160	13,546	4,034	46,740
6 months 2025	11	28	29,160	13,546	4,034	46,740

Circuit Courts

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	723,315	709,853	798,884	861,716	861,716	913,142	51,426	5.97%
Grants and Aids	223,537	227,303	229,771	229,954	229,954	309,954	80,000	34.79%
Use of Fund Balance	-	-	3,897	10,000	-	-	(10,000)	-100.00%
Total Revenues	946,852	937,156	1,032,552	1,101,670	1,091,670	1,223,096	121,426	11.02%
Expenses								
Wages & Salaries	163,561	161,475	189,624	209,674	205,934	243,327	33,653	16.00%
Labor Benefits	71,476	68,168	76,099	82,598	82,598	116,017	33,419	40.00%
Supplies & Services	635,968	629,013	766,829	809,398	795,104	863,752	54,354	7.00%
Addition to Fund Balance	75,847	78,500	-	-	8,034	-	-	0.00%
Total Expenses	946,852	937,156	1,032,552	1,101,670	1,091,670	1,223,096	121,426	11.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
Design and Construction	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: Increased State Aid Court Support revenue of \$80,000 for 2026.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			State Aid Court Support Revenue		
Tax Levy	861,716	131,426	(80,000)		913,142
Use of Fund Balance or Carryforward Funds	10,000	(10,000)			-
All Other Revenues	229,954	-	80,000		309,954
Total Funding	1,101,670	121,426	-	-	1,223,096
Labor Costs	292,272	67,072			359,344
Supplies & Services	809,398	54,354			863,752
Total Expenses	1,101,670	121,426	-	-	1,223,096

Issues on the Horizon for the Department:

An issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges show that Sauk County has a judicial need of 4.0 judges; Sauk County currently has three circuit judges authorized by the state legislature. Sauk County is addressing this disparity through the use of the court commissioner. As the numbers show a growing need for judicial assistance, planning for a fourth judgeship should begin, at least in a preliminary way.

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

Program Evaluation

	Court Support	Collections	Totals
Revenues			
Tax Levy	(349,526)	(88,897)	(438,423)
Grants and Aids	(221,175)	-	(221,175)
Licenses & Permits	-	(140)	(140)
Fines & Forfeitures	-	(332,000)	(332,000)
User Fees	(292,660)	(165,500)	(458,160)
Intergovernmental	(1,600)	(12,750)	(14,350)
Miscellaneous	-	(120,000)	(120,000)
Total Revenues	\$ (864,961)	\$ (719,287)	\$ (1,584,248)
Expenses			
Wages & Benefits	754,058	314,287	1,068,345
Operating Expenses	110,903	405,000	515,903
Total Expenses	\$ 864,961	\$ 719,287	\$ 1,584,248
FTE's	7.70	3.30	11.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
New cases filed	16,537	17,000	18,000
Total Receipts	\$5,077,833	\$5,000,000	\$5,000,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$664,404	\$700,000	\$725,000
Collections via Credit Service International	\$182,514	\$185,000	\$185,000
Clerk of Courts Restitution Collections for Victims	\$149,847	\$180,000	\$180,000
Clerk of Court Revenue	\$868,314	\$875,000	\$875,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$3,949,600	\$4,200,000	\$4,200,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,778	1,500	1,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	1,702	1,500	1,500

Clerk of Courts

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	375,120	411,298	498,299	467,732	467,732	438,423	(29,309)	-6.27%
Grants and Aids	134,348	138,189	205,312	207,175	211,229	221,175	14,000	6.76%
Licenses & Permits	-	40	80	60	140	140	80	133.33%
Fines & Forfeitures	312,102	309,960	339,030	310,000	323,000	332,000	22,000	7.10%
User Fees	339,053	369,710	399,090	378,080	456,450	458,160	80,080	21.18%
Intergovernmental	17,447	18,410	17,384	18,097	14,100	14,350	(3,747)	-20.71%
Miscellaneous	131,046	90,534	114,325	120,000	140,000	120,000	-	0.00%
Use of Fund Balance	125,145	78,578	-	-	-	-	-	0.00%
Total Revenues	1,434,261	1,416,719	1,573,520	1,501,144	1,612,651	1,584,248	83,104	5.54%
Expenses								
Wages & Salaries	628,755	634,991	663,384	698,793	696,157	741,469	42,676	6.00%
Labor Benefits	280,480	285,077	276,216	299,224	299,259	326,876	27,652	9.00%
Supplies & Services	525,026	496,651	533,359	503,127	507,328	515,903	12,776	3.00%
Addition to Fund Balance	-	-	100,561	-	109,907	-	-	0.00%
Total Expenses	1,434,261	1,416,719	1,573,520	1,501,144	1,612,651	1,584,248	83,104	6.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: The Court Appointed Counsel has shown an increase in expenses. These expenses have been partially offset by increased collections.

Change 2: In 2025 Guardian Ad Litem reimbursement was reconstructed, resulting in an expected decrease in expenses. Collections continue to be strong to offset expenses.

Description of Change	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
			Court Appointed Legal Counsel	Guardian Ad Litem (GAL)	
Tax Levy	467,732	12,691	8,000	(50,000)	438,423
All Other Revenues	1,033,412	35,413	47,000	30,000	1,145,825
Total Funding	1,501,144	48,104	55,000	(20,000)	1,584,248
Labor Costs	998,017	70,328			1,068,345
Supplies & Services	503,127	(22,224)	55,000	(20,000)	515,903
Total Expenses	1,501,144	48,104	55,000	(20,000)	1,584,248

Issues on the Horizon for the Department:

Due to an increase in court activity, the Courts will continue to see an increase in expenses for statutory expert witness fees, court appointments and court-ordered Guardian Ad Litem (GAL).

Balancing interpreter needs and costs will remain challenging.

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

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 Title	Program Description	Mandates and References	Key Outcome Indicators
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	
Outlay	Vehicle	\$45,000	

Program Evaluation

	Coroner	Totals
Revenues		
Tax Levy	(178,784)	(178,784)
Licenses & Permits	(45,000)	(45,000)
Use of Fund Balance	(45,000)	(45,000)
Total Revenues	\$ (268,784)	\$ (268,784)
Expenses		
Wages & Benefits	138,563	138,563
Operating Expenses	85,221	85,221
Outlay	45,000	45,000
Total Expenses	\$ 268,784	\$ 268,784
FTE's	1.00	1.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Coroner cases - cremation and death investigations	1,128	1,100	1,100
Number of autopsies	24	20	30
Number of toxicologies	52	52	52
Number of cremation permits	422	350	400
Number of signed death certificates (signed by County Coroner)	222	200	200
Natural Deaths (signed by County Coroner or Medical Doctor)	667	560	560
Accidents	62	40	60
Suicide	20	6	12
Homicide	1	1	2
Undetermined	1	-	1

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	5 days	5 days	5 days

Coroner

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	188,526	171,388	173,074	175,918	175,918	178,784	2,866	1.63%
Grants and Aids	5,900	-	-	-	-	-	-	0.00%
Licenses & Permits	40,625	51,000	49,875	45,000	45,000	45,000	-	0.00%
Miscellaneous	-	-	-	-	7,993	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	45,000	45,000	0.00%
Total Revenues	235,051	222,388	222,949	220,918	228,911	268,784	47,866	21.67%
Expenses								
Wages & Salaries	81,581	91,056	91,902	98,800	98,800	99,916	1,116	1.00%
Labor Benefits	31,491	31,984	34,660	36,071	36,071	38,647	2,576	7.00%
Supplies & Services	59,351	66,477	84,984	86,047	93,909	85,221	(826)	-1.00%
Capital Outlay	41,087	-	-	-	-	45,000	45,000	0.00%
Addition to Fund Balance	21,541	32,871	11,403	-	131	-	-	0.00%
Total Expenses	235,051	222,388	222,949	220,918	228,911	268,784	47,866	22.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
Vehicle	45,000	0
2026 Total	45,000	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 64% of all deaths are cremations. The cremation fee rate increased to \$130. If a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees.

Change 2: Law Enforcement continues to request autopsies and the blood tests as needed. Costs for the services have increased.

Change 3: 2026 budget includes a purchase of new transit van using the general fund balance to replace a 2015 van with high mileage and increasing maintenance cost.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			Cremation Permits	Autopsies/ Toxicologies	New Transit Van	
Tax Levy	175,918	1,023	843	1,000		178,784
Use of Fund Balance or Carryforward Funds	-	-			45,000	45,000
All Other Revenues	45,000	-		-		45,000
Total Funding	220,918	1,023	843	1,000	45,000	268,784
Labor Costs	134,871	3,692				138,563
Supplies & Services	86,047	(2,669)	843	1,000		85,221
Capital Outlay	-	-			45,000	45,000
Total Expenses	220,918	1,023	843	1,000	45,000	268,784

Issues on the Horizon for the Department:

The increasing push for a higher level of training and professionalism equalizing all Coroner departments around the state continues.

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, increased caseload has resulted in increased administrative tasks.

Evaluate coroner program as elected term expires December 31, 2026.

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.	12/31/2026 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.	12/31/2026 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.	12/31/2026 and Ongoing
Continue to provide 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	12/31/2026 and Ongoing

Court Commissioner / Family Court Counseling

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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.	
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.	Referrals completed

Court Commissioner / Family Court Counseling

Program Evaluation

	Circuit Court Commissioner	Mediation	Totals
Revenues			
Tax Levy	(250,130)	-	(250,130)
Grants and Aids	-	(2,000)	(2,000)
User Fees	-	(15,500)	(15,500)
Intergovernmental	(31,700)	-	(31,700)
Total Revenues	\$ (281,830)	\$ (17,500)	\$ (299,330)
Expenses			
Wages & Benefits	273,664	3,432	277,096
Operating Expenses	8,166	14,068	22,234
Total Expenses	\$ 281,830	\$ 17,500	\$ 299,330
FTE's	1.98	0.02	2.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
"Family law" cases			
Temporary (initial) hearings	825	900	850
Final divorce hearings	166	160	160
Child support-related hearings	479	450	475
"Civil Law" cases			
Domestic abuse hearings	56	50	50
"Watts" reviews	86	80	80
Other cases			
Criminal case appearances	1,158	1,100	1,100
Traffic / forfeitures initial appearances	726	600	600
Mediation referrals made	102	100	105

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	178,654	198,826	227,399	237,689	237,689	250,130	12,441	5.23%
Grants and Aids	-	2,843	4,557	2,500	2,500	2,000	(500)	-20.00%
User Fees	16,670	15,535	16,115	15,500	15,500	15,500	-	0.00%
Intergovernmental	22,361	27,211	31,624	30,522	30,522	31,700	1,178	3.86%
Use of Fund Balance	21,569	2,986	-	5,501	1,866	-	(5,501)	-100.00%
Total Revenues	239,254	247,401	279,695	291,712	288,077	299,330	7,618	2.61%
Expenses								
Wages & Salaries	159,982	166,073	184,401	190,959	190,959	198,414	7,455	4.00%
Labor Benefits	63,693	62,557	68,013	72,771	72,771	78,682	5,911	8.00%
Supplies & Services	15,579	18,771	19,564	27,982	24,347	22,234	(5,748)	-21.00%
Addition to Fund Balance	-	-	7,717	-	-	-	-	0.00%
Total Expenses	239,254	247,401	279,695	291,712	288,077	299,330	7,618	3.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

Court Commissioner / Family Court Counseling

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

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.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Tax Levy	237,689	12,441			250,130
Use of Fund Balance or Carryforward Funds	5,501	(5,501)			-
All Other Revenues	48,522	678			49,200
Total Funding	291,712	7,618	-	-	299,330
Labor Costs	263,730	13,366			277,096
Supplies & Services	27,982	(5,748)			22,234
Total Expenses	291,712	7,618	-	-	299,330

Issues on the Horizon for the Department:

The proliferation of "pro se" litigants continues to present an increasing strain on available time/resources. This Office opened a Pro Se Family Law Clinic in April 2023, to assist pro se litigants in family law matters. We will continue to assess its impact on court time/resources.

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 communities

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

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Justice & Public Safety - Diversion programs / alternatives to incarceration

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Request through State budget	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Victim contact	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	CJCC involvement	Extensive involvement with Sauk County CJCC to more effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Attorneys are State Expense
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Ch 938	Number of Cases 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	"Number of Cases Restitution Dollars Collected" Attorneys are State Expense
Totals/Additional Comments (Staffing Needs)	The department remains understaffed with Attorneys. The Sauk County District Attorney's Office must 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 electronic files and other tech advances, has resulted in current support staffing levels being insufficient.		

District Attorney

Program Evaluation

	Victim Witness	Delinquent	Adult Prosecution / Restitution	Totals
Revenues				
Tax Levy	(129,051)	(33,082)	(596,156)	(758,289)
Grants and Aids	(98,954)	-	-	(98,954)
User Fees	(4,500)	-	(11,000)	(15,500)
Total Revenues	\$ (232,505)	\$ (33,082)	\$ (607,156)	\$ (872,743)
Expenses				
Wages & Benefits	223,302	33,082	564,840	821,224
Operating Expenses	9,203	-	42,317	51,520
Total Expenses	\$ 232,505	\$ 33,082	\$ 607,157	\$ 872,744
Net (Revenue) / Expense	\$ -	\$ -	\$ 1	\$ 1
FTE's	2.10	0.30	5.60	8.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
All Cases Received	3,292	3,020	3,156
Adult Felony Referrals	849	736	793
Adult Felony Filed	839	664	752
Adult Misdemeanor Filed	634	610	622
Criminal Traffic Filed	304	310	307
Juvenile Delinquent	24	22	23
Civil Traffic/Forfeiture Cases	981	730	856
Initial Contact Letters to Victims	1,374	1,076	1,225
No Prosecution Notification to Victims	189	170	180

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

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	575,920	577,287	645,767	703,886	703,886	758,289	54,403	7.73%
Grants and Aids	72,726	72,347	93,481	109,741	105,935	98,954	(10,787)	-9.83%
User Fees	17,718	18,293	20,136	15,500	21,000	15,500	-	0.00%
Use of Fund Balance	5,537	-	-	-	-	-	-	0.00%
Total Revenues	671,901	667,927	759,384	829,127	830,821	872,743	43,616	5.26%
Expenses								
Wages & Salaries	436,243	430,092	494,329	534,519	534,519	543,178	8,659	2.00%
Labor Benefits	207,921	204,434	222,982	249,260	249,260	278,045	28,785	12.00%
Supplies & Services	27,737	26,105	37,346	45,348	41,358	51,520	6,172	14.00%
Addition to Fund Balance	-	7,296	4,727	-	5,684	-	-	0.00%
Total Expenses	671,901	667,927	759,384	829,127	830,821	872,743	43,616	5.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

In Wisconsin, District Attorney's Offices are a joint State/County venture, with prosecutors being State employees and support staff and facilities being County funded. The Sauk County District Attorney's Office had historically been significantly understaffed with attorneys, so addressing that deficiency was a primary public safety goal of the past few years. In addition to being understaffed in attorneys, we are also seriously understaffed in County-funded support staff. With an increase in crime, and an increase in State-funded Attorneys (received from the State with the County's support), comes an increased need for secretarial staff. The office is currently staffed with the same number of legal secretaries we had when our felony cases were 40% what they are today - the last addition of secretarial staff to the office was 1997. As caseloads increase, so does the acuteness of our staffing needs.

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on main artery between Minneapolis and Chicago, the county's prosecutorial needs far exceed that of its residential population. At a time when county attractions are receiving an "unprecedented" volume of visitors, staffing shortcomings (prosecutorial, secretarial, and victim witness alike) 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.

Change 1: The State funding for Victim Witness program decreased \$10,787.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Victim Witness Funding		
Tax Levy	703,886	43,616	10,787		758,289
All Other Revenues	125,241	-	(10,787)		114,454
Total Funding	829,127	43,616	-	-	872,743
Labor Costs	783,779	37,444			821,223
Supplies & Services	45,348	6,172			51,520
Total Expenses	829,127	43,616	-	-	872,743

Issues on the Horizon for the Department:

For over a decade, trends for felony filings consistently show year-over-year increases. One rough metric for staff need is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 488 felony cases were filed in 2016 and 652 in 2019. This three-year felony caseload increase, by itself, necessitates the addition of a prosecutor. Similarly, 660 felonies were filed in 2020 and 811 were filed in 2021, a 151-case increase year-over-year. 2024 again saw a record high at 839 felonies filed. Staffing needs will remain acute so long as this trend continues.

As Wisconsin is the last State to have OWI first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff. The current OWI-1st caseload is split between the DA's Office and 5 municipal attorneys. If OWI-1st offenses become criminal, more litigation will result and that caseload would be solely the responsibility of the DA's Office.

Drug Seizures Fund

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	-	1,257	4,407	2,300	500	1,500	(800)	-34.78%
Fines & Forfeitures	838	28,834	139,128	11,500	209,063	11,500	-	0.00%
Interest	38	295	1,373	40	40	40	-	0.00%
Use of Fund Balance	10,702	2,940	-	-	-	-	-	0.00%
Total Revenues	11,578	33,326	144,908	13,840	209,603	13,040	(800)	-5.78%
Expenses								
Supplies & Services	11,578	33,326	36,611	13,840	128,455	13,040	(800)	-6.00%
Addition to Fund Balance	-	-	108,297	-	81,148	-	-	0.00%
Total Expenses	11,578	33,326	144,908	13,840	209,603	13,040	(800)	-6.00%
Beginning of Year Fund Balance	44,386	33,684	30,743		139,040	220,188		
End of Year Fund Balance	33,684	30,744	139,040		220,188	220,188		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

A reduction to the state drug grants revenue account for the 2026 budget as there hasn't been any funds since 2021. 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 2026. Purchases from these funds cannot be used to supplant the regular budget.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
All Other Revenues	13,840	(800)			13,040
Total Funding	13,840	(800)	-	-	13,040
Supplies & Services	13,840	(800)			13,040
Total Expenses	13,840	(800)	-	-	13,040

Issues on the Horizon for the Department: None

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	Meet established objectives of Wisconsin Emergency Management and FEMA	Continue to develop a training calendar for the next year	12/31/2026
Continued Emergency Preparedness Education and Training to Public and Private Sector. Follow training schedule of Integrated Preparedness Plan. (IPP)	Provide training to citizens that meet current hazard analysis results.	Provide ongoing training as requested. Adhere to state mandates of county required training.	12/31/2026
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.	12/31/2026
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow Integrated Preparedness Plan.	Continue with the 4 year Integrated Preparedness Plan (IPP)	12/31/2026
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	12/31/2026

Emergency Management

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 to address identified gaps and vulnerabilities	12/31/2026
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Identify grant funding options under new administrative directives to maintain current EM Programs and initiatives	12/31/2026
Update County Emergency Operation Centers	Identify and Train Staff, Exercise and Evaluate	Have established list of trained Sauk County EOC Staff	12/31/2026
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	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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 damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	Wis. Statutes Ch. 323	Information sharing with residents is effective. Loss of life remains at zero.
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Response effectiveness based on casualties and complaints
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	

Emergency Management

Program Evaluation

	Emergency Management	SARA	Fire Suppression	Totals
Revenues				
Tax Levy	(125,358)	(62,597)	(2,110)	(190,065)
Grants and Aids	(46,171)	(21,432)	-	(67,603)
User Fees	(200)	-	-	(200)
Intergovernmental	(35,156)	-	-	(35,156)
Use of Fund Balance	(12,000)	-	-	(12,000)
Total Revenues	\$ (218,885)	\$ (84,029)	\$ (2,110)	\$ (305,024)
Expenses				
Wages & Benefits	173,547	57,849	-	231,396
Operating Expenses	45,339	26,179	2,110	73,628
Total Expenses	\$ 218,886	\$ 84,028	\$ 2,110	\$ 305,024
Net (Revenue) / Expense	\$ 1	\$ (1)	\$ -	\$ -
FTE's	1.31	0.44	-	1.75

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 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 150 *Flood preparedness 7 *Command Post Training 4	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 60 *Talks/appearances 150 *Active Threat training 200 *Flood preparedness 8 *Command Post Training 8
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?	2024 Actual	2025 Estimate	2026 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	\$74,318	\$67,603

Emergency Management

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	136,945	108,070	184,442	198,639	198,639	190,065	(8,574)	-4.32%
Grants and Aids	117,562	95,158	168,274	206,945	231,258	67,603	(139,342)	-67.33%
User Fees	465	451	420	200	200	200	-	0.00%
Intergovernmental	2,524	32,719	35,468	32,987	32,987	35,156	2,169	6.58%
Use of Fund Balance	-	-	385,143	463,627	593,429	12,000	(451,627)	-97.41%
Total Revenues	257,496	236,398	773,747	902,398	1,056,513	305,024	(597,374)	-66.20%
Expenses								
Wages & Salaries	136,309	137,337	154,676	160,124	160,124	169,957	9,833	6.00%
Labor Benefits	45,421	48,114	53,347	56,373	56,364	61,439	5,066	9.00%
Supplies & Services	24,749	44,554	98,565	98,921	98,221	73,628	(25,293)	-26.00%
Capital Outlay	44,933	2,035	467,159	586,980	741,804	-	(586,980)	-100.00%
Addition to Fund Balance	6,084	4,358	-	-	-	-	-	0.00%
Total Expenses	257,496	236,398	773,747	902,398	1,056,513	305,024	(597,374)	-66.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	40,000	40,000
2028	54,000	54,000
2029	0	0
2030	0	0

Emergency Management

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: The cost of mandated Countywide Emergency Services Training, Fire, EMS, PD, HAZMAT, EOC will increase by \$8,250 due to decreased State grants.

Change 2: Sauk EMA Portable Radio Upgrades with WISCOM capability \$12,000 (\$6,000 per radio), funded through general fund balance.

Change 3: Increase in Vehicle Expenses to cover Mobile Command Post, first year deployment \$3,000 and data/phone \$1,200.

Change 4: Increase in telephone charges to mobile data/phone for mobile command post, \$100 per month, \$1,200 total.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	Change 4	2026 Finance Budget
Description of Change			Emergency Services Training	EMA Portable Radio Upgrades	Vehicle Expenses Increase	Mobile Command Costs	
Tax Levy	198,639	(24,024)	8,250		3,000	4,200	190,065
Use of Fund Balance or Carryforward Funds	463,627	(463,627)		12,000			12,000
All Other Revenues	240,132	(128,923)	(8,250)				102,959
Total Funding	902,398	(616,574)	-	12,000	3,000	4,200	305,024
Labor Costs	216,497	14,899					231,396
Supplies & Services	98,921	(44,493)		12,000	3,000	4,200	73,628
Capital Outlay	586,980	(586,980)					-
Total Expenses	902,398	(616,574)	-	12,000	3,000	4,200	305,024

Issues on the Horizon for the Department: None

Jail Assessment

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Fines & Forfeitures	97,110	99,246	104,415	110,000	104,530	110,000	-	0.00%
Use of Fund Balance	-	10,754	5,585	-	5,470	-	-	0.00%
Total Revenues	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Expenses								
Transfer to General Fund	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Total Expenses	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Beginning of Year Fund Balance	-	-	(10,753)		(16,338)	(21,808)		
End of Year Fund Balance	-	(10,754)	(16,338)		(21,808)	(21,808)		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

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".

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
All Other Revenues	110,000	-			110,000
Total Funding	110,000	-	-	-	110,000
Transfer to General Fund	110,000	-			110,000
Total Expenses	110,000	-	-	-	110,000

Issues on the Horizon for the Department:

In 2021, the last of the debt service for the Law Enforcement Center was paid off. After that, jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits. Beginning in 2022 the jail assessment revenues will be used to offset inmate medical expenses.

Register in Probate

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue of reimbursement of Guardian Ad Litem (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.	Ongoing
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.	Ongoing
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.	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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,	Time to closure Notices sent compared to responses received
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	Time to closure

Program Evaluation

	Register in Probate	Juvenile Clerk of Court	Totals
Revenues			
Tax Levy	(104,871)	(122,529)	(227,400)
User Fees	(50,000)	-	(50,000)
Total Revenues	\$ (154,871)	\$ (122,529)	\$ (277,400)
Expenses			
Wages & Benefits	132,457	88,304	220,761
Operating Expenses	22,414	34,225	56,639
Total Expenses	\$ 154,871	\$ 122,529	\$ 277,400
FTE's	1.20	0.80	2.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Probate cases filed / Wills for filing only	308	340	330
Juvenile / Adult Guardianships / Protective Placements filed	89	90	95
Juvenile / Adult Mental Commitments filed	99	110	115
Children in Need of Protection and Services (CHIPS) filed	32	40	40
Termination of Parental Rights / Adoptions filed	13/17	10/11	10/13
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	24/3	20/3	18/3
Juvenile Injunctions filed	20	10	10

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Total Probate Fees Collected (County Share)	Amount collected for Probate Fees	\$44,618	\$38,000	\$42,000
Advocate Counsel Fees	Reimbursement collected for Court Appointed Advocate Counsel	\$16,363	\$12,000	\$12,000
Psychological Service Reimbursement to County	Reimbursement collected for Psychological fees in contested Guardianship cases	\$12,897	\$12,000	\$12,000

Register in Probate

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	178,426	184,042	194,398	207,708	207,708	227,400	19,692	9.48%
User Fees	44,897	64,822	56,974	54,000	50,000	50,000	(4,000)	-7.41%
Use of Fund Balance	21,097	-	-	-	554	-	-	0.00%
Total Revenues	244,420	248,864	251,372	261,708	258,262	277,400	15,692	6.00%
Expenses								
Wages & Salaries	152,449	131,429	132,745	139,780	139,780	149,283	9,503	7.00%
Labor Benefits	36,573	49,866	60,519	65,274	65,274	71,478	6,204	10.00%
Supplies & Services	55,398	40,815	49,293	56,654	53,208	56,639	(15)	0.00%
Addition to Fund Balance	-	26,754	8,815	-	-	-	-	0.00%
Total Expenses	244,420	248,864	251,372	261,708	258,262	277,400	15,692	6.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

No significant changes

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Tax Levy	207,708	19,692			227,400
All Other Revenues	54,000	(4,000)			50,000
Total Funding	261,708	15,692	-	-	277,400
Labor Costs	205,054	15,707			220,761
Supplies & Services	56,654	(15)			56,639
Total Expenses	261,708	15,692	-	-	277,400

Issues on the Horizon for the Department: None

Sheriff

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 - Criminal Justice Coordinating Council and stepping up initiative
 General Government - Cooperation
 Health and Human Services - Medical assisted treatment program
 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
Increase video court appearances to decrease prisoner transports.	Decrease the amount of transports.	Work with Court System to try to increase the video appearances.	Ongoing
Implementation of additional FLOCK cameras throughout the county.	Installation of cameras and software.	To improve investigative capabilities and to aid in crime prevention.	Ongoing
Attract and retain high quality individuals to work in law enforcement	Decrease vacancies.	Increase the amount of applicants with recruitment to avoid turnover costs, change recruitment process to include military and correctional experience and/or college credits.	Ongoing
Improve tracking of programs completed by inmates, including drops due to discharge versus release.	Keep track monthly of programs offered, and participation/completion rates.	Establish baseline for program participation/completion and use data in future years to determine other programming options.	Ongoing

Sheriff

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
Jail	Maintain a County Jail facility and Electronic Monitoring program. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing program to Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 350	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/ completion Cognitive Intervention Inmate participation/ completion Employability participation / completion
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	
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	
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	
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	

Sheriff

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
Outside Agency Appropriations	Animal Shelter \$125,000	
Outlay	Field Services Squad Cars - 8 Field Services Unmarked Squad Admin Unmarked	

Program Evaluation

	Field Services	Jail	Court Security	Dispatch	Administration & Support
Revenues					
Tax Levy	(6,353,942)	(7,163,416)	1,600	(1,447,832)	(1,226,629)
Grants and Aids	(149,100)	(26,160)	(1,600)	-	(500,640)
Fines & Forfeitures	(7,700)	-	-	-	-
User Fees	(83,150)	(443,000)	-	-	(22,500)
Intergovernmental	(5,000)	(1,104,855)	(788,392)	-	(1,500)
Donations	(5,000)	-	-	-	-
Miscellaneous	(17,000)	-	-	-	-
Transfers from Other Funds	-	(110,000)	-	-	-
Use of Fund Balance	(83,340)	-	-	-	(125,000)
Total Revenues	\$ (6,704,232)	\$ (8,847,431)	\$ (788,392)	\$ (1,447,832)	\$ (1,876,269)
Expenses					
Wages & Benefits	5,625,292	7,392,193	782,392	1,425,579	1,210,687
Operating Expenses	686,740	1,455,238	6,000	22,253	480,582
Outlay	392,200	-	-	-	185,000
Total Expenses	\$ 6,704,232	\$ 8,847,431	\$ 788,392	\$ 1,447,832	\$ 1,876,269
FTE's	42.00	71.00	6.00	14.38	10.00

Program Evaluation

	Special Teams	Transport	Outside Agency Appropriations	Totals
Revenues				
Tax Levy	(23,400)	(118,376)	(125,000)	(16,456,995)
Grants and Aids	-	-	-	(677,500)
Fines & Forfeitures	-	-	-	(7,700)
User Fees	-	-	-	(548,650)
Intergovernmental	(2,500)	-	-	(1,902,247)
Donations	-	-	-	(5,000)
Miscellaneous	-	-	-	(17,000)
Transfers from Other Funds	-	-	-	(110,000)
Use of Fund Balance	-	-	-	(208,340)
Total Revenues	\$ (25,900)	\$ (118,376)	\$ (125,000)	\$ (19,933,432)
Expenses				
Wages & Benefits	-	107,676	-	16,543,819
Operating Expenses	25,900	10,700	125,000	2,812,413
Outlay	-	-	-	577,200
Total Expenses	\$ 25,900	\$ 118,376	\$ 125,000	\$ 19,933,432
FTE's	-	2.00	-	145.38

Sheriff

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Field Services Division calls for Service	14,171	14,800	15,300
Calls for Service Received by Dispatch	69,500	71,000	73,000
Traffic Accidents	1,059	1,100	1,200
Civil Process	1,640	1,800	2,000
Bookings	2,833	3,100	3,300
Community Service hours by Inmates	NA	NA	NA

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	430/773=56%	450/750=60%	550/950=58%
Inmate Programs - GED Programming	Inmates are participating in the programs provided	24/29=83%	20/28=71%	22/30=73%

Sheriff

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	13,725,257	13,890,397	14,630,054	15,475,473	15,475,473	16,456,995	981,522	6.34%
Grants and Aids	1,508,180	763,520	1,088,035	729,500	679,639	677,500	(52,000)	-7.13%
Fines & Forfeitures	14,465	13,057	12,662	7,700	20,121	7,700	-	0.00%
User Fees	502,621	515,821	466,589	544,650	520,618	548,650	4,000	0.73%
Intergovernmental	1,516,035	1,462,787	1,602,110	1,799,745	1,746,113	1,902,247	102,502	5.70%
Donations	-	18,785	17,032	-	45,593	5,000	5,000	0.00%
Miscellaneous	50,477	52,260	61,474	17,000	20,610	17,000	-	0.00%
Transfers from Other Funds	97,110	110,000	110,000	110,000	110,000	110,000	-	0.00%
Use of Fund Balance	-	-	549,788	263,631	270,392	208,340	(55,291)	-20.97%
Total Revenues	17,414,145	16,826,627	18,537,744	18,947,699	18,888,559	19,933,432	985,733	5.20%
Expenses								
Wages & Salaries	9,403,671	9,754,764	10,527,379	10,985,473	11,320,937	11,688,011	702,538	6.00%
Labor Benefits	3,673,999	3,634,355	4,041,602	4,558,755	4,296,042	4,855,808	297,053	7.00%
Supplies & Services	2,521,816	2,910,921	2,971,565	2,990,671	2,839,362	2,812,413	(178,258)	-6.00%
Capital Outlay	1,487,141	288,535	997,198	412,800	432,218	577,200	164,400	40.00%
Addition to Fund Balance	327,518	238,052	-	-	-	-	-	0.00%
Total Expenses	17,414,145	16,826,627	18,537,744	18,947,699	18,888,559	19,933,432	985,733	5.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
Squad Car Replacements - 8	322,200	322,200
Unmarked Squad	70,000	70,000
Squad Replacement	60,000	60,000
2026 Total	452,200	452,200
2027	668,000	668,000
2028	567,500	567,500
2029	645,500	645,500
2030	635,000	635,000

Sheriff

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: Radio equipment replacement of \$125,000 funded through general fund balance.

Change 2: Highway Safety grant decrease of \$35,000 in 2026.

Highlight: In 2024, the Sheriff department received \$500,000 Supplemental Shared Revenue for public safety expenses, this revenue source is also in the 2026 budget at the same amount.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget	Costs Reflected in Other Department Budgets*	
Description of Change			Radio equipment replacement	Highway safety grant			Building Services	Total with Other Department Expenses
Tax Levy	15,475,473	946,522		35,000		16,456,995	2,273,120	18,730,115
Use of Fund Balance or Carryforward Funds	263,631	(180,291)	125,000			208,340	8,848,496	9,056,836
All Other Revenues	3,098,595	94,502		(35,000)		3,158,097	958,984	4,117,081
Transfer from Special Revenue	110,000	-				110,000	-	
Total Funding	18,947,699	860,733	125,000	-	-	19,933,432	12,080,600	31,904,032
Labor Costs	15,544,228	999,591				16,543,819	1,496,600	18,040,419
Supplies & Services	2,990,671	(178,258)				2,812,413	1,655,504	4,467,917
Capital Outlay	412,800	39,400	125,000			577,200	8,928,496	9,505,696
Total Expenses	18,947,699	860,733	125,000	-	-	19,933,432	12,080,600	32,014,032

*The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center are recorded in other County budgets.

Issues on the Horizon for the Department:

Housing revenue currently offsets about 6.7% of the property tax request; however, if we lose rentals in the future we would need to offset the loss in some way.

Public Works



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

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

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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026
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.	12/31/2026

Highway

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	
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	Maintenance \$ per centerline mile Fleet efficiency PASER score
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Cost of snow removal per centerline mile of road
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Construction dollars per centerline mile of county roads Fleet efficiency
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	
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	
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	
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	
County Department	Services provided to other Sauk County Departments.		
Non - Government	Services/materials provided to non-government customers.		
Outlay	Highway Buildings/Shops Equipment (See Schedule for Details)		

Highway

Program Evaluation

	Bridge Aids	County Highway (CTH) Maintenance	CTH Snow	CTH Construction	CTH Bridge
Revenues					
Tax Levy	(96,089)	(1,525,138)	(1,217,513)	(1,988,507)	235,876
Grants and Aids	-	(995,360)	(338,672)	(415,097)	(688,369)
User Fees	-	(30,000)	-	-	-
Intergovernmental	-	(514,845)	(54,397)	(825,000)	-
Interest	-	(150,000)	-	-	-
Use of Fund Balance	-	(2,040,000)	-	-	-
Total Revenues	\$ (96,089)	\$ (5,255,343)	\$ (1,610,582)	\$ (3,228,604)	\$ (452,493)
Expenses					
Wages & Benefits	-	2,584,447	807,420	130,779	65,390
Operating Expenses	96,089	1,280,896	803,163	3,097,826	387,103
Outlay	-	1,390,000	-	-	-
Total Expenses	\$ 96,089	\$ 5,255,343	\$ 1,610,583	\$ 3,228,605	\$ 452,493
Net (Revenue) / Expense	\$ -	\$ -	\$ 1	\$ 1	\$ -
FTE's	-	25.28	7.82	1.28	0.64

Program Evaluation

	State Highway (STH) Maintenance	STH Construction	STH Other	Local Government	County Department
Revenues					
Tax Levy	54,889	(2,587)	205,985	19,004	(8,843)
Intergovernmental	(2,752,819)	(254,736)	(386,982)	(1,401,885)	(242,639)
Total Revenues	\$ (2,697,930)	\$ (257,323)	\$ (180,997)	\$ (1,382,881)	\$ (251,482)
Expenses					
Wages & Benefits	2,082,894	150,494	65,390	653,896	65,390
Operating Expenses	615,047	106,829	115,607	728,985	186,092
Total Expenses	\$ 2,697,941	\$ 257,323	\$ 180,997	\$ 1,382,881	\$ 251,482
Net (Revenue) / Expense	\$ 11	\$ -	\$ -	\$ -	\$ -
FTE's	20.34	1.44	0.64	6.42	0.64

Program Evaluation

	Non-Government	Bond / Use of General Fund	Totals
Revenues			
Tax Levy	(8,843)	-	(4,331,766)
Grants and Aids	-	-	(2,437,498)
User Fees	(10,932)	-	(40,932)
Intergovernmental	-	-	(6,433,303)
Interest	-	-	(150,000)
Transfers from Other Funds	-	(3,078,015)	(3,078,015)
Use of Fund Balance	-	-	(2,040,000)
Total Revenues	\$ (19,775)	\$ (3,078,015)	\$ (18,511,514)
Expenses			
Wages & Benefits	65,390	-	6,671,490
Operating Expenses	(45,615)	3,078,015	10,450,037
Outlay	-	-	1,390,000
Total Expenses	\$ 19,775	\$ 3,078,015	\$ 18,511,527
Net (Revenue) / Expense	\$ -	\$ -	\$ 13
FTE's	0.64	-	65.15

Highway

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2).	5	24	30
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	620 miles	620 miles	620 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	82.9 miles	82.9 miles	82.9 miles
Total centerline miles of County roads to maintain.	310	310	310
Tons of sand used for winter maintenance on County Highways.	4,015	5,000 tons	5,000 tons
Tons of salt used for winter maintenance on County Highways.	2,851	3,500 tons	3,500 tons
Number of winter / snow events.	24	20	27
Full-time equivalents funded by other entities.	29	29	29
Diesel fuel used annually.	120,277	120,000	120,000
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	7.17%	8.30%	8.30%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.30%	4.36%	4.36%

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

Description	2024 Actual	2025 Estimate	2026 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. 1.61%	7.74%	9.68%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes (457,762)	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 86.00%	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. 11,350	9,139	11,387
(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. 4,041	6,774	4,054
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. 61.60%	70.00%	75.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service. 4,088	3,226	4,104

Highway

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	4,582,529	4,576,778	4,331,119	4,310,417	4,310,417	4,331,766	21,349	0.50%
Grants and Aids	2,627,781	1,691,961	2,311,811	2,316,880	2,316,880	2,437,498	120,618	5.21%
User Fees	48,127	45,696	47,596	40,000	40,000	40,932	932	2.33%
Intergovernmental	4,830,699	5,272,273	5,224,565	4,637,845	4,637,845	6,433,303	1,795,458	38.71%
Interest	80,361	1,585,303	342,291	150,000	180,000	150,000	-	0.00%
Miscellaneous	-	-	220	-	-	-	-	0.00%
Transfers from Other Funds	990,576	3,058,047	8,077,353	3,076,065	3,076,065	3,078,015	1,950	0.06%
Use of Fund Balance	-	-	-	1,000,000	1,310,768	2,040,000	1,040,000	104.00%
Total Revenues	13,160,073	16,230,058	20,334,955	15,531,207	15,871,975	18,511,514	2,980,307	19.19%
Expenses								
Wages & Salaries	3,682,202	3,756,366	4,198,640	4,499,221	4,499,221	4,743,072	243,851	5.00%
Labor Benefits	1,294,769	1,693,277	1,655,307	1,805,065	1,805,066	1,928,405	123,340	7.00%
Supplies & Services	6,704,600	6,441,544	6,969,058	5,000,856	4,971,623	7,222,022	2,221,166	44.00%
Interest Payments	1,286,356	1,292,547	1,241,853	3,076,065	3,076,065	3,078,015	1,950	0.00%
Capital Outlay	-	-	-	1,000,000	1,340,000	1,390,000	390,000	39.00%
Transfer to General Fund	78,688	14,788	11,070	150,000	180,000	150,000	-	0.00%
Addition to Fund Balance	113,458	3,031,536	6,259,027	-	-	-	-	0.00%
Total Expenses	13,160,073	16,230,058	20,334,955	15,531,207	15,871,975	18,511,514	2,980,307	19.00%
Beginning of Year Fund Balance	15,014,006	15,127,466	18,159,003		24,418,030	23,107,262		
End of Year Fund Balance	15,127,464	18,159,002	24,418,030		23,107,262	21,067,262		

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.

Highway

Outlay	Total Expense Amount	Property Tax Levy Impact
B-56-245 CTH X over Baraboo River	0	0
B-56-246 CTH W over Skillet Creek Bridge	770,000	0
B-56-247 CTH HH over Dell Creek	0	0
B-56-255 CTH PF over Baraboo River	0	0
CTH C from CTH PF to USH 12	0	0
CTH G from CTH JJ to CTH B	0	0
CTH G from STH 23 to CTH JJ	0	0
CTH JJ from CTH G to Richland Co Line	0	0
CTH O from CTH C to STH 60	0	0
CTH PF/CTH I Village of North Freedom	0	0
CTH Q from CTH G to Vernon County Line	1,000,000	0
CTH W Commerce to STH 136	500,000	0
CTH WD from CTH K to D & W Rd	1,650,000	0
CTH WD from D&W Rd to CTH HH	0	0
CTH Y from CTH G to CTH Q	0	0
Design Funding	100,000	0
Design Funding	100,000	0
Equipment Replacement	1,390,000	0
Future road construction projects	0	0
New 4000 Ton Spring Green Salt Shed	800,000	0
Salt Shed Maintenance	100,000	0
Tax Levy	0	2,445,000
Upgrades to Facilities	200,000	0
Yard Maintenance/Paving	50,000	0
2026 Total	6,660,000	2,445,000
2027	15,245,000	2,680,000
2028	9,850,000	2,030,000
2029	6,320,000	2,000,000
2030	7,120,000	2,050,000

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

The budget was developed with the following assumptions:

- Change 1:** Bridge Aid funding is \$21,349 more than 2025. Bridge Aid funding is based on actual costs that are petitioned by the Towns and Villages each year.
- Change 2:** Use of Fund Balance for Equipment Purchases is increased \$390,000. This will allow the Highway Department to purchase plow trucks prior to the upcoming emission changes that will substantially raise prices while keeping with an acceptable replacement schedule.
- Change 3:** Ho-Chunk Bureau of Indian Affairs (BIA) funding was granted to the Highway Department for reconstruction of CTH WD.
- Change 4:** Construction of the new Baraboo & Reedsburg Highway Facilities - Debt Service and Sales Tax Revenue for Bond Debt. The \$1,950 is the difference of the bond interest from last year to this year.
- Change 5:** Wis DOT is looking to increase the capacity of Salt Storage at our Spring Green Facility and is contributing \$500,000 for the construction of a new 4,000 ton capacity salt shed replacing the current 800 ton capacity shed.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	Change 4	Change 5	2026 Finance Budget
Description of Change			Bridge Aid Funding	Equipment Purchases Capital Outlay	Ho-Chunk BIA Funding	Debt Service for New Highway Facilities	Supplemental Shared revenue	
Tax Levy	4,310,417	-	21,349					4,331,766
Use of Fund Balance or Carryforward Funds	1,000,000	650,000		390,000				2,040,000
Transfer from General Fund	3,076,065	-				1,950		3,078,015
All Other Revenues	7,144,725	592,008			825,000		500,000	9,061,733
Total Funding	15,531,207	1,242,008	21,349	390,000	825,000	1,950	500,000	18,511,514
Labor Costs	6,304,286	367,191						6,671,477
Supplies & Services	5,000,856	874,817	21,349		825,000		500,000	7,222,022
Capital Outlay	1,000,000	-		390,000				1,390,000
Debt - Interest Expense	1,228,950	(58,050)						1,170,900
Debt- Principal Redemption	1,890,000	58,050				1,950		1,950,000
Debt - Premium Amort	(42,885)	-						(42,885)
Transfers to Other Funds	150,000	-						150,000
Total Expenses	15,531,207	1,242,008	21,349	390,000	825,000	1,950	500,000	18,511,514

Issues on the Horizon for the Department:

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.

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

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

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.	12/31/2026
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.	12/31/2026
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.	3/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	
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	

Program Evaluation

	Old Landfill	New Landfill	Totals
Revenues			
Interest	(25,000)	(75,000)	(100,000)
Use of Fund Balance	(14,275)	(2,250)	(16,525)
Total Revenues	\$ (39,275)	\$ (77,250)	\$ (116,525)
Expenses			
Operating Expenses	39,275	77,250	116,525
Total Expenses	\$ 39,275	\$ 77,250	\$ 116,525

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Gallons of leachate removed from landfill	191,787	177,000	175,000
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	2024 Actual	2025 Estimate	2026 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

Landfill Remediation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Interest	62,149	237,874	265,173	43,000	64,357	100,000	57,000	132.56%
Use of Fund Balance	18,651	-	-	75,925	54,568	16,525	(59,400)	-78.24%
Total Revenues	80,800	237,874	265,173	118,925	118,925	116,525	(2,400)	-2.02%
Expenses								
Supplies & Services	80,800	102,303	103,360	118,925	118,925	116,525	(2,400)	-2.00%
Addition to Fund Balance	-	135,571	161,813	-	-	-	-	0.00%
Total Expenses	80,800	237,874	265,173	118,925	118,925	116,525	(2,400)	-2.00%
Beginning of Year Fund Balance	4,771,799	4,753,148	4,888,720		5,050,533	4,995,965		
End of Year Fund Balance	4,753,148	4,888,719	5,050,533		4,995,965	4,979,440		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Interest rates on Long Term Care Funds continue to be at a consistent rate (4.03%)

There are two major investments to fund the landfill long-term care. As of December 31, 2024, these investments are: Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: \$3,579,425.

Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: \$1,763,159.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Use of Fund Balance or Carryforward Funds	75,925	(59,400)			16,525
All Other Revenues	43,000	57,000			100,000
Total Funding	118,925	(2,400)	-	-	116,525
Supplies & Services	118,925	(2,400)			116,525
Total Expenses	118,925	(2,400)	-	-	116,525

Issues on the Horizon for the Department:

Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years after its closure in 2007.

The 2024 actual costs incurred for long-term care at the New Landfill was \$65,033 and at the Old Landfill was \$38,326 for a total of \$103,360.

Health & Human Services



Aging & Disability Resource Center

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Encourage economic development
 Development of cultural, social, and community values
 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
Sauk County residents will be more aware of falls and fall prevention strategies.	Stepping On post-surveys will be distributed and short evaluations of the Falls Prevention Events will show overall satisfaction and increased awareness of falls and fall prevention strategies.	1. An annual Falls Prevention Event will be held during Falls Prevention Awareness Month in September. 2. The ADRC will partner with organizations who have an interest in preventing falls to assist with the event.	9/30/2026
In order to combat loneliness, the ADRC will provide an opportunity for clients to receive pet assistance services, such as: food, supplies, access to vet care.	The ADRC will track number of clients receiving pet services. Satisfaction surveys will be sent out to determine if their level of loneliness had decreased.	The ADRC will apply for a grant through Meals on Wheels America to help provide pet food for home delivered meal clients.	12/31/2026
The ADRC will increase support for men who struggle with isolation and depression.	The ADRC will measure success by the number of participants and satisfaction surveys completed after meetings.	The ADRC will start a Men's Shed (support group) which will provide social and educational opportunities. We will model the Men's Sheds from Juneau, La Crosse and Barron Counties.	12/31/2026

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Number served and satisfaction surveys.
Transportation	Transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	49 USC 53.10 Wis Stat 85.21 Family Care Contracts	Number of people served and survey results
Congregate Meals	Guests are provided a minimum of one-third of the established recommended dietary allowances, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Dining centers also act as a conduit for positive social contacts. Older adults are provided this service on a payment-by-donation basis, while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	Satisfaction survey
Home Delivered Meals	Participants who qualify for home-delivered meals are those who are essentially homebound and unable to prepare meals for themselves. These participants are provided a minimum of one-third of the established recommended dietary allowances for people over age 60, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Older adults are provided this service on a payment-by-donation basis while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	Satisfaction survey
Home & Community Based Services	Increasing focus on the occurrence of dementia among Sauk County's aging population. Offer dementia capable services, information, support & education. Referrals to the Regional Dementia Care Specialist. Add LIFE Today! Newsmagazine: The 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 Wis Stat 46.82	Goals of aging plan met
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	Survey results

Aging & Disability Resource Center

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	Survey results
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	Survey results
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	Number of recipients of program and survey results

Program Evaluation

	Aging & Disability Specialist	Transportation	Congregate Meals	Home Delivered Meals	Home & Community Based Services	Dementia
Revenues						
Tax Levy	(230,603)	(120,077)	(48,074)	(296,792)	(11,809)	(101,988)
Grants and Aids	(755,000)	(308,481)	(156,000)	(107,000)	(56,000)	-
User Fees	-	(364,439)	-	(22,000)	-	-
Donations	(250)	(1,100)	(22,000)	(70,000)	-	-
Use of Fund Balance	-	-	-	(150,000)	-	-
Total Revenues	\$ (985,853)	\$ (794,097)	\$ (226,074)	\$ (645,792)	\$ (67,809)	\$ (101,988)
Expenses						
Wages & Benefits	914,380	526,184	161,684	270,718	61,726	101,988
Operating Expenses	71,473	267,913	64,390	375,074	6,083	-
Total Expenses	\$ 985,853	\$ 794,097	\$ 226,074	\$ 645,792	\$ 67,809	\$ 101,988
FTE's	7.10	7.91	2.13	3.82	0.60	0.80

Program Evaluation

	Elder Benefits Specialist	Disability Benefits Specialist	National Family Caregiver Support Program	Prevention	Dementia	Totals
Revenues						
Tax Levy	(193,281)	(61,318)	(13,836)	(5,361)	(101,988)	(1,083,139)
Grants and Aids	(118,808)	(225,422)	(40,000)	(6,000)	-	(1,772,711)
User Fees	-	-	-	-	-	(386,439)
Donations	(50)	(50)	(100)	(150)	-	(93,700)
Use of Fund Balance	-	-	-	-	-	(150,000)
Total Revenues	\$ (312,139)	\$ (286,790)	\$ (53,936)	\$ (11,511)	\$ (101,988)	\$ (3,485,989)
Expenses						
Wages & Benefits	294,384	267,658	43,184	5,890	101,988	2,647,796
Operating Expenses	17,755	19,132	10,752	5,621	-	838,193
Total Expenses	\$ 312,139	\$ 286,790	\$ 53,936	\$ 11,511	\$ 101,988	\$ 3,485,989
FTE's	2.05	2.05	0.35	0.05	0.80	26.86

Aging & Disability Resource Center

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	11,162	13,000	13,000
Disability Benefit Specialist Program - Total Cases Served	642	700	750
Elderly Benefit Specialist Program - Total cases Served	1,860	2,000	3,100
Information & Assistance Program - Unduplicated clients	4,382	4,100	4,300
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	52	50	55
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	547	420	500
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	330	375	425
Nutrition Programs - Total Congregate Meals	8,850	6,800	7,000
Nutrition Programs - Total Home Delivered Meals	35,937	30,000	32,000
Nutrition Programs - Total Home Delivered Breakfast Meals	9,280	9,000	9,000
Prevention Program - Total Classes Held / Unduplicated Participants	8/93	6/50	4/30
Transportation Programs - Total Miles	343,168	345,000	350,000
Functional Screens completed	233	240	245
Volunteer hours	14,038	13,900	14,200

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Value of Volunteer hours		\$447,243	\$431,000	\$445,000
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer. >100% means equipment has been used productively, decreasing reliance on property taxes.	100.00%	100.00%	100.00%
Elder benefits specialist survey results		100.00%	100.00%	100.00%
Disability benefits specialist survey results		100.00%	100.00%	100.00%
Information & Assistance specialist survey results		100.00%	100.00%	100.00%

Aging & Disability Resource Center

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	582,014	505,949	697,342	941,791	941,791	1,083,139	141,348	15.01%
Grants and Aids	1,758,258	1,696,022	2,133,297	1,612,978	1,748,701	1,772,711	159,733	9.90%
User Fees	359,627	440,918	435,875	371,900	352,576	386,439	14,539	3.91%
Donations	90,369	120,425	116,879	106,700	77,200	93,700	(13,000)	-12.18%
Interest	33	44	52	-	56	-	-	0.00%
Miscellaneous	-	4,126	8,241	-	-	-	-	0.00%
Use of Fund Balance	-	27,003	-	301,345	279,855	150,000	(151,345)	-50.22%
Total Revenues	2,790,301	2,794,487	3,391,686	3,334,714	3,400,179	3,485,989	151,275	4.54%
Expenses								
Wages & Salaries	1,387,630	1,469,027	1,734,059	1,815,760	1,853,557	1,905,784	90,024	5.00%
Labor Benefits	472,629	501,983	595,910	677,222	682,704	742,012	64,790	10.00%
Supplies & Services	693,175	823,477	787,670	831,216	721,803	838,193	6,977	1.00%
Capital Outlay	157,931	-	121,724	10,516	142,115	-	(10,516)	-100.00%
Addition to Fund Balance	78,936	-	152,323	-	-	-	-	0.00%
Total Expenses	2,790,301	2,794,487	3,391,686	3,334,714	3,400,179	3,485,989	151,275	5.00%
Beginning of Year Fund Balance	1,426,220	1,505,165	1,478,157		1,630,480	1,350,625		
End of Year Fund Balance	1,505,156	1,478,162	1,630,480		1,350,625	1,200,625		

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: The ADRC has added \$60,000 more into Contracted Services - Home delivered Program for 2026. With the uncertainty of the sale of the Health Care Center, the ADRC is contracting with Mazo Catering to prepare frozen meals for our rural Home Delivered Meal participants. The Health Care Center charged \$3.25 per meal whereas Mazo Catering charges \$6.00 per meal.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Home Delivered Program		
Tax Levy	941,791	81,348	60,000		1,083,139
Use of Fund Balance or Carryforward Funds	301,345	(151,345)			150,000
All Other Revenues	2,091,578	161,272			2,252,850
Total Funding	3,334,714	91,275	60,000		3,485,989
Labor Costs	2,492,982	154,814			2,647,796
Supplies & Services	831,216	(53,023)	60,000		838,193
Capital Outlay	10,516	(10,516)			-
Total Expenses	3,334,714	91,275	60,000		3,485,989

Issues on the Horizon for the Department:

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. It is concerning that our needs will increase without having a clear picture of future funding.

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.	Exceeded 90% and maximized incentive money Exceeded 80% and maximized incentive money Exceeded 80% and maximized incentive money Exceeded 80% and maximized incentive money	Receipt of performance money based on: 90% Paternity establishment rate 80% Court order rate 80% Current support collection rate 80% Collection rate on arrears	Ongoing

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Paternity establishment Court order establishment Collection of current support Collection of arrears

Child Support

Program Evaluation

	Child Support	Totals
Revenues		
Tax Levy	(217,860)	(217,860)
Grants and Aids	(1,011,341)	(1,011,341)
User Fees	(12,030)	(12,030)
Total Revenues	\$ (1,241,231)	\$ (1,241,231)
Expenses		
Wages & Benefits	981,222	981,222
Operating Expenses	260,009	260,009
Total Expenses	\$ 1,241,231	\$ 1,241,231
FTE's	11.00	11.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of active IV-D cases	3,119	3,178	3,178
Total Collections for IV-D Cases for Sauk County	10,026,212	10,000,000	10,000,000

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	109.10%	107.00%	105.00%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	91.89%	92.00%	92.00%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.11%	81.20%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	82.90%	80.00%	80.00%

Child Support

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	179,452	164,083	142,655	189,159	189,159	217,860	28,701	15.17%
Grants and Aids	797,835	759,850	920,361	988,068	988,068	1,011,341	23,273	2.36%
Licenses & Permits	-	-	19	-	-	-	-	0.00%
User Fees	15,961	15,543	16,330	12,030	14,310	12,030	-	0.00%
Total Revenues	993,248	939,476	1,079,365	1,189,257	1,191,537	1,241,231	51,974	4.37%
Expenses								
Wages & Salaries	558,811	509,254	599,003	651,114	639,988	687,181	36,067	6.00%
Labor Benefits	188,203	165,298	212,591	269,727	263,599	294,041	24,314	9.00%
Supplies & Services	213,366	231,747	255,596	268,416	260,430	260,009	(8,407)	-3.00%
Addition to Fund Balance	32,868	33,177	12,175	-	27,520	-	-	0.00%
Total Expenses	993,248	939,476	1,079,365	1,189,257	1,191,537	1,241,231	51,974	4.00%

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

Child Support

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

For 2026, there is no expected change in the 66% federal match on agency expenses.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Tax Levy	189,159	28,701			217,860
All Other Revenues	1,000,098	23,273			1,023,371
Total Funding	1,189,257	51,974	-	-	1,241,231
Labor Costs	920,841	60,381			981,222
Supplies & Services	268,416	(8,407)			260,009
Total Expenses	1,189,257	51,974	-	-	1,241,231

Issues on the Horizon for the Department: None

Dog License

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Licenses & Permits	24,431	23,358	22,271	25,903	25,903	25,903	-	0.00%
Use of Fund Balance	2,134	682	-	-	-	-	-	0.00%
Total Revenues	26,565	24,040	22,271	25,903	25,903	25,903	-	0.00%
Expenses								
Supplies & Services	26,565	24,040	21,544	25,903	25,903	25,903	-	0.00%
Addition to Fund Balance	-	-	727	-	-	-	-	0.00%
Total Expenses	26,565	24,040	22,271	25,903	25,903	25,903	-	0.00%
Beginning of Year Fund Balance	1,591	(543)	(1,224)		(497)	(497)		
End of Year Fund Balance	(543)	(1,225)	(497)		(497)	(497)		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
All Other Revenues	25,903	-	-	-	25,903
Total Funding	25,903	-	-	-	25,903
Supplies & Services	25,903	-			25,903
Total Expenses	25,903	-	-	-	25,903

Issues on the Horizon for the Department: None

Environmental Health

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	86,515	-	-	-	-	-	-	0.00%
Grants and Aids	42,558	-	-	-	-	-	-	0.00%
Licenses & Permits	586,775	-	-	-	-	-	-	0.00%
Fines & Forfeitures	1,745	-	-	-	-	-	-	0.00%
User Fees	1,340	-	-	-	-	-	-	0.00%
Miscellaneous	37	-	-	-	-	-	-	0.00%
Total Revenues	718,970	-	-	-	-	-	-	0.00%
Expenses								
Wages & Salaries	398,525	-	-	-	-	-	-	0.00%
Labor Benefits	145,738	-	-	-	-	-	-	0.00%
Supplies & Services	44,233	-	-	-	-	-	-	0.00%
Capital Outlay	22,862	-	-	-	-	-	-	0.00%
Addition to Fund Balance	107,612	-	-	-	-	-	-	0.00%
Total Expenses	718,970	-	-	-	-	-	-	0.00%

Environmental Health Combined into Public Health in 2023

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	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.	Ongoing
Continuous Improvement in Quality of Care	Continue to work on improving Quality Measures star rating to get back up to 5-Star.	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 Leading Choice Network to evaluate systems, processes, policies and procedures for best practice.	Ongoing
Achieve High Standards of Regulatory Compliance	Improve Star Rating for Health Inspection; strive for deficiency free or low number and low scope and severity of citations	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.	Ongoing

Health Care Center

Improve Staff Recruitment and Retention	Increased hiring and less turnover; fewer open positions; less use of agency staff	Utilizing county HR Recruitment team and have weekly meetings regarding current recruitment processes and how to attract new employees. Sunshine Club continue to have weekly staff appreciation events with food. Continue to look at weekly/monthly staff centered activities	Ongoing
---	--	---	---------

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	Accounts Receivable Aging
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	Employee turnover rate Facility overtime hours
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	Rehospitalization rate; quality metric measurements; annual survey outcomes
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		% of short term residents who improve function prior to discharge
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	% of short term residents who improve function prior to discharge
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Remain compliant with HIPPA
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	Successful discharges to community
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	Reduce and stay below state wide average of survey citations
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	Reduce and stay below state wide average of life safety violations
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		
Outlay	Full Body Stand Lift with Scale	\$5,500	
	Bed Frames	\$9,000	
	Mattress Replacement	\$9,000	
	MIS Upgrades	\$95,518	
	Parking Lot Resurface	\$45,000	
	Facility Exterior Repainted	\$161,000	
	Kitchen Steamers	\$25,000	
	Fire Door Replacement	\$10,000	
	Interior Paint	\$35,000	
	TV Replacement for resident rooms	\$3,000	
	Dishwasher	\$9,400	
	Water Heater Replacement (2)	\$50,000	

Health Care Center

Program Evaluation

	Business Office	Human Resources	Skilled Nursing Facility	Occupational Therapy	Activity Therapy
Revenues					
User Fees	-	-	(9,701,617)	-	-
Interest	(75,000)	-	-	-	-
Transfers from Other Funds	(1,114,127)	-	-	-	-
Use of Fund Balance	(1,446,278)	-	-	-	-
Total Revenues	\$ (2,635,405)	\$ -	\$ (9,701,617)	\$ -	\$ -
Expenses					
Wages & Benefits	277,115	89,001	3,997,961	-	257,758
Operating Expenses	1,940,170	9,200	2,413,320	95,000	8,650
Total Expenses	\$ 2,217,285	\$ 98,201	\$ 6,411,281	\$ 95,000	\$ 266,408
Net (Revenue) / Expense	\$ (418,120)	\$ 98,201	\$ (3,290,336)	\$ 95,000	\$ 266,408
FTE's	3.00	0.88	43.05	-	3.00

Program Evaluation

	Medical Doctor	Medical Records	Social Work	Dietary	Maintenance
Revenues					
Expenses					
Wages & Benefits	-	86,444	127,693	832,401	251,864
Operating Expenses	12,000	500	550	295,600	322,200
Outlay	-	-	-	-	457,418
Total Expenses	\$ 12,000	\$ 86,944	\$ 128,243	\$ 1,128,001	\$ 1,031,482
Net (Revenue) / Expense	\$ 12,000	\$ 86,944	\$ 128,243	\$ 1,128,001	\$ 1,031,482
FTE's	-	1.00	1.00	12.20	2.75

Health Care Center

Program Evaluation

	Environmental Services		Administration		Home Care		Totals
Revenues							
User Fees		-		-		-	(9,701,617)
Interest		-		-		-	(75,000)
Transfers from Other Funds		-		-		-	(1,114,127)
Use of Fund Balance		-		-		-	(1,446,278)
Total Revenues	\$	-	\$	-	\$	-	\$ (12,337,022)
Expenses							
Wages & Benefits		531,777		263,801		-	6,715,815
Operating Expenses		49,800		15,600		1,200	5,163,790
Outlay		-		-		-	457,418
Total Expenses	\$	581,577	\$	279,401	\$	1,200	\$ 12,337,023
Net (Revenue) / Expense	\$	581,577	\$	279,401	\$	1,200	\$ 1
FTE's		7.80		2.00		-	76.68

Health Care Center

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Re-certification survey below state and national average	3 deficiencies, 1 IJ	5 deficiencies, 1 IJ	Not to exceed WI state average, no Harm/IJ
Occupancy as a % of licensed beds (82)	60%	64%	67%
Complaint surveys	2	2	1
Reduce number of life safety code citations	3	6	Not to exceed state average
Annual Resident days /Avg Daily Census	17922 / 49.33	19144 / 52.25	20075 / 55
Number of meals prepared for congregate and home delivery	13,850	3,877	-

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Rehospitalization rate	Lower hospitalization rates make Skilled Nursing Facilities (SNF) more attractive to Accountable Care Organizations to ensure referrals for services continue.	14.7% (State Avg. 21.4% / National Avg. 23.4%)	12.7% (State Avg. 21.4% / National Avg. 23.4%)	< (State Avg 21.4% / National Avg. 23.4%)
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$40.44	\$39.78	\$-
Percent of patient days with Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	12%	15%	12%
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.	66.5%	68.0%	65.0%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems. 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.	49.1% (National average 49.9%)	52.1% (National average 49.7%)	Above National Average
Employee turnover rate	Employees are engaged and satisfied in their work for the county.	79.00%	135.00%	50.00%
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	Five Stars out of Five Stars
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC.	44.4% (National average 52.7%)	50% (National Average 48.4%)	Above National Average

Health Care Center

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,114,320	811,113	787,787	788,087	788,087	-	(788,087)	-100.00%
Grants and Aids	780,500	49,300	1,137,017	-	-	-	-	0.00%
User Fees	5,599,197	7,011,339	7,514,769	9,152,081	6,397,083	9,701,617	549,536	6.00%
Intergovernmental	51,189	44,691	38,347	41,080	22,088	-	(41,080)	-100.00%
Donations	5,335	100	4,803	-	396	-	-	0.00%
Interest	54,950	15,067	24,180	75,000	75,008	75,000	-	0.00%
Miscellaneous	(910)	5,487	(13,611)	-	-	-	-	0.00%
Transfers from Other Funds	1,028,673	1,039,846	1,119,990	1,114,952	1,114,952	1,114,127	(825)	-0.07%
Use of Fund Balance	-	-	-	3,052,662	1,992,689	1,446,278	(1,606,384)	-52.62%
Total Revenues	8,633,254	8,976,943	10,613,282	14,223,862	10,390,303	12,337,022	(1,886,840)	-13.27%
Expenses								
Wages & Salaries	4,094,089	3,571,828	4,288,965	5,600,901	3,691,166	4,855,771	(745,130)	-13.00%
Labor Benefits	1,010,020	1,941,780	1,070,868	1,859,413	1,312,336	1,860,043	630	0.00%
Supplies & Services	1,985,921	2,748,258	3,794,851	4,204,355	3,968,259	3,974,663	(229,692)	-5.00%
Interest Payments	128,672	104,964	124,989	1,114,952	1,114,952	1,114,127	(825)	0.00%
Capital Outlay	14,122	10,394	-	1,369,241	228,590	457,418	(911,823)	-67.00%
Transfer to General Fund	54,943	15,055	24,173	75,000	75,000	75,000	-	0.00%
Addition to Fund Balance	1,345,487	584,664	1,309,436	-	-	-	-	0.00%
Total Expenses	8,633,254	8,976,943	10,613,282	14,223,862	10,390,303	12,337,022	(1,886,840)	-13.00%
Beginning of Year Fund Balance	9,326,421	10,671,913	11,256,575		12,566,011	10,573,322		
End of Year Fund Balance	10,671,908	11,256,577	12,566,011		10,573,322	9,127,044		

Thea 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.

Health Care Center

Outlay	Total Expense Amount	Property Tax Levy Impact
Full Body/Stand Lift Scale	5,500	0
Bed Frames	9,000	0
Mattress Replacement	9,000	0
MIS Upgrades	95,518	0
Parking Lot Resurfacing	45,000	0
Painting of Exterior Building	161,000	0
Kitchen Steamers	25,000	0
Fire Door Replacement	10,000	0
Painting of Interior Building	35,000	0
TV Replacement for residents	3,000	0
Dishwasher	9,400	0
Water Heater Replacement (2)	50,000	0
2026 Total	457,418	0
2027	395,400	0
2028	143,900	0
2029	443,900	0
2030	134,500	0

Health Care Center

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

For 2026, there is no expected change in the 66% federal match on agency expenses.

- Change 1:** Census was budgeted based on current census and staffing levels needed to support occupancy level between 55-62 for 2026. Census was budgeted with the goal of maintaining a 3.48 per patient day (ppd) (.55 RN, 2.45 CNA, and a .48 in the nursing department and 24/7 RN coverage). With a number of RN/LPN positions vacant the contracted agency staff budget was slightly reduced from \$2,342,767 to \$2,000,000. If budgeted positions remain unfilled the actual labor expense will continue to be under budget.
- Change 2:** Outlay costs for capital projects decreased from 2025. The only capital outlay for 2026 is replacing larger equipment that is at the end of useful life. Expense costs continue to rise but not at double digit rates. We did increase some of the supply budgets by department (maintenance/dietary) as these are what we anticipate the highest increase in. Overall, expenses have been budgeted based on historical data.
- Change 3:** Revenues were budgeted based on estimated increases with Medicare (MCR) census and Medicaid (MA). MA is not paying based on 75% of costs, we should project our MA rate to go up around 4% from where it has averaged in 2024. Private pay rate will not increase in 2026 as we did a large increase in 2025 and are a little above area facilities.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	Change 3	2026 Finance Budget
Description of Change			Staffing, Contracted Agency Expense & Vacancy Factor	Outlay	User Fee Revenue Increase	
Tax Levy	788,087	-	(238,551)		(549,536)	-
Use of Fund Balance or Carryforward Funds	3,052,662	(44,561)	(650,000)	(911,823)		1,446,278
All Other Revenues	9,268,161	(41,080)			549,536	9,776,617
Transfer from General Fund	1,114,952	(825)				1,114,127
Total Funding	14,223,862	(86,466)	(888,551)	(911,823)	-	12,337,022
Labor Costs	7,460,314	-	(744,500)			6,715,814
Supplies & Services	4,204,355	(85,641)	(144,051)			3,974,663
Capital Outlay	1,369,241	-		(911,823)		457,418
Transfers to Other Funds	75,000	-				75,000
Debt Service	1,114,952	(825)				1,114,127
Total Expenses	14,223,862	(86,466)	(888,551)	(911,823)	-	12,337,022

Issues on the Horizon for the Department:

Looking beyond 2026, expect to continue to see staffing challenges. Nationwide there are shortages of healthcare workers. Being a rural Skilled Nursing Facility (SNF), Sauk County experiences firsthand effects of these challenges with numerous job openings. Wages have been on the rise as facilities attempt to compete for the staff not only in the nursing departments but the support departments as well. These trends have been seen at both the state/local level and the national level. As facilities have struggled to fill positions, they have been forced to use contracted agencies which come at a financial premium, not to mention the loss of staff to fill permanent positions as the financial incentives have drawn many to temporary traveling work assignments, along with the existing competition with hospitals, assisted living, home care and hospice agencies. The stress of working in health care field during and following the pandemic has caused employees to migrate out of health care and a greater number of employees seeking early retirement. As the state is attempting to reduce the level of closure of nursing homes by paying a more equitable Medicaid reimbursement, hospitals are equally challenged with difficulties finding open beds to discharge patients to long term care facilities due to labor shortages. In order to get nursing staff, we will definitely need to maintain marketable wages for skilled nursing staff.

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 2025 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	Identify additional needs across Dept units for additional development of forms or other process improvements in the record.	Ongoing
Provide a continuum of substance use services including IOP and aftercare groups. Consider opportunities to expand Substance Use Services.	Groups will be at least 75% filled across the year and/or we will increase admissions to substance use services by 10%.	A cost-benefit analysis of bringing IDP services in-house will be completed.	Ongoing

Human Services

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
--	---	---	---------

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Mental Health And Recovery Services (MHRS)	Provides mental health and substance abuse counseling.	Chapter 75	Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.
Crisis	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	Crisis: number of Crisis Contacts vs number of cases diverted from hospitalization.
Comprehensive Community Services (CCS)	Recovery based community, mental health and substance abuse services	Chapter 36	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.
Intensive Outpatient Services (IOP)	Intensive Outpatient Services for individuals who are struggling with alcohol and/or other drug abuse.	Chapter 75	
Families Come First (FCF)	Team based services for youth and their families that aims to establish a comprehensive, coordinated, community based inter-agency system of care centered on the child and family needs to help achieve their vision of recovery and wellness.		
Sauk County Recovery Connections (SCRC)	Treatment assisted by medication for consumers with Opioid and Stimulant use disorders.		
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	
Birth-To-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	
Children Long Term Support (CLTS)	Provides care management and support services for disabled children and their families.	46/51	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
Community Support Program (CSP)	Community based services for individuals with severe to persistent mental illness	51	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
Adult Protective Services (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
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	Child Protective Services: Number of cases screened in vs out of home care rate.
Youth Justice	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	Youth Justice: Number of admissions vs the out of home care placements.
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		
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.		

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.	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
Recovery Support Network	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.	JDS: number of enrolled participants in Recovery Support Network vs sober living placements
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.	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
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.	

Human Services

Program Evaluation

	Mental Health and Recovery Services (MHRS)	Crisis Intervention	Economic Support	Birth-to-3 (B-3)	Children Long Term Support (CLTS)
Revenues					
Tax Levy	(1,093,347)	(556,816)	(292,217)	(790,108)	(161,164)
Grants and Aids	(1,225,614)	(526,985)	(1,144,610)	(386,835)	(1,414,580)
Fines & Forfeitures	(90,000)	-	-	-	-
User Fees	(120,550)	(66,550)	-	(11,200)	-
Interest	(1,000)	(1,000)	(500)	(500)	-
Miscellaneous	(8,300)	-	-	-	-
Use of Fund Balance	(25,000)	-	-	-	-
Total Revenues	\$ (2,563,811)	\$ (1,151,351)	\$ (1,437,327)	\$ (1,188,643)	\$ (1,575,744)
Expenses					
Wages & Benefits	1,157,630	597,954	1,356,555	1,070,684	1,278,583
Operating Expenses	1,406,181	553,397	80,772	117,959	297,161
Total Expenses	\$ 2,563,811	\$ 1,151,351	\$ 1,437,327	\$ 1,188,643	\$ 1,575,744
FTE's	9.66	5.11	14.75	8.49	11.00

Program Evaluation

	Community Support Program (CSP)	Adult Protective Services (APS)	Child Protective Service (CPS)	Youth Justice	Family Care
Revenues					
Tax Levy	(1,569,814)	(899,575)	(2,858,379)	(311,774)	(510,849)
Grants and Aids	(1,310,751)	(228,955)	(1,727,938)	(885,600)	-
User Fees	(105,000)	(9,400)	(132,500)	(1,000)	-
Interest	(1,000)	(500)	(1,000)	-	-
Use of Fund Balance	-	-	(87,868)	-	-
Total Revenues	\$ (2,986,565)	\$ (1,138,430)	\$ (4,807,685)	\$ (1,198,374)	\$ (510,849)
Expenses					
Wages & Benefits	2,006,856	734,414	2,555,346	667,671	-
Operating Expenses	979,709	404,016	2,252,339	530,703	510,849
Total Expenses	\$ 2,986,565	\$ 1,138,430	\$ 4,807,685	\$ 1,198,374	\$ 510,849
FTE's	17.65	5.91	22.81	6.32	-

Human Services

Program Evaluation

	Justice, Diversion, & Support	Adult Treatment Court - Tax Levy	Recovery Support Network	Diversion Supervision Agreement (TAD)	Sauk County Recovery Connections (SCRC)
Revenues					
Tax Levy	(106,368)	(106,571)	(54,853)	(67,615)	(49,766)
Grants and Aids	-	-	(140,000)	(108,889)	(203,052)
User Fees	-	(1,500)	-	-	-
Use of Fund Balance	-	(40,000)	-	-	-
Total Revenues	\$ (106,368)	\$ (148,071)	\$ (194,853)	\$ (176,504)	\$ (252,818)
Expenses					
Wages & Benefits	95,714	70,327	151,700	142,412	151,770
Operating Expenses	10,654	77,744	43,153	34,092	101,048
Total Expenses	\$ 106,368	\$ 148,071	\$ 194,853	\$ 176,504	\$ 252,818
FTE's	0.83	0.66	1.43	1.34	1.32

Program Evaluation

	Comprehensive Community Services (CCS)	Family Come First (FCF)	Intensive Outpatient (IOP)	Adult Treatment Court (TAD)	Diversion Supervision Agreement - Tax Levy	Totals
Revenues						
Tax Levy	(175,760)	(89,510)	(238,281)	(138,014)	(8,200)	(10,078,981)
Grants and Aids	(19,710,541)	(79,500)	(25,000)	(150,000)	-	(29,268,850)
Fines & Forfeitures	-	-	-	-	-	(90,000)
User Fees	-	-	-	(2,000)	-	(449,700)
Interest	(1,000)	-	-	-	-	(6,500)
Miscellaneous	-	(5,000)	-	-	-	(13,300)
Use of Fund Balance	-	-	-	(10,000)	-	(162,868)
Total Revenues	\$ (19,887,301)	\$ (174,010)	\$ (263,281)	\$ (300,014)	\$ (8,200)	\$ (40,070,199)
Expenses						
Wages & Benefits	1,867,050	34,984	233,803	214,786	7,485	14,395,724
Operating Expenses	18,020,251	139,026	29,478	85,228	715	25,674,475
Total Expenses	\$ 19,887,301	\$ 174,010	\$ 263,281	\$ 300,014	\$ 8,200	\$ 40,070,199
FTE's	15.49	0.31	1.96	2.16	0.09	127.29

Human Services

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Mental Health and Recovery Services - number of call intakes	318	365	400
Mental Health and Recovery Service - number of admissions	192	350	375
Mental Health and Recovery Services - number of open cases	385	425	440
Integrated Services Program - number of open cases as of 12/31	419	445	460
Crisis Intervention - number of crisis contacts	1,020	900	1,000
SCRC Admissions (MAT)	32	75	80
Youth Justice Clients - number of referrals received	116	130	130
CPS clients - total screened in and screened out	902	800	800
Adult Protective Services - number of referrals	208	260	280
Children's Long Term Support & Birth-to-three Clients Admissions	241	280	300
Community Support - number of open cases as of 12/31	86	86	86
Average Economic Support Caseload	7,967	7,900	7,700
Adult Treatment Court Participant Enrollment	10	17	24
Adult Treatment Court Graduates	5	10	15
Diversion Supervision Agreement Enrollment	17	20	23
Diversion Supervision Agreement Graduates	2	2	4
Number of enrolled RSN participants who were diverted and deflected from the criminal justice system		91	100
Number of people referred to RSN	135	105	115
Number of individuals enrolled in RSN	66	30	40

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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 = 276 Out of home care rate = 149	Cases screened in = 225 Out of home care rate = 130	Cases screened in = 225 Out of home care rate = 130
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.	208 Admissions Institutional placement rate = 1	260 Admissions Institutional placement rate = 2	260 Admissions Institutional placement rate = 2
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.	Number of admissions = 76 Out of home care placements = 4	Number of admissions = 87 Out of home care placements = 5	Number of admissions = 87 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 = 86 CBRF = 11 Institutional placements = 8	CSP cases = 86 CBRF = 11 Institutional placements = 8	CSP cases = 86 CBRF = 11 Institutional placements = 8

Human Services

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 = 271 Institutional placement rate = 3	Open Cases = 300 Institutional placement rate = 3	Open Cases = 325 Institutional placement rate = 3
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 = 168 Institutional placement rate = 5 CCS enrolled adults = 243 Institutional/CBRF rate = 4	CCS enrolled children = 175 Institutional placement rate = 5 CCS enrolled adults = 270 Institutional/CBRF rate = 9	CCS enrolled children = 180 Institutional placement rate = 5 CCS enrolled adults = 280 Institutional/CBRF rate = 10
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.	Consumers assessed via an ASAM = 72	Consumers assessed via an ASAM = 86	Consumers assessed via an ASAM = 100
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 = 173 Cases diverted from hospitalization = 860	Face to Face Contacts = 140 Cases diverted from hospitalization = 700	Face to Face Contacts = 140 Cases diverted from hospitalization = 700
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.	Enrolled participants = 27 Residential placements = 5	Enrolled participants = 37 Residential placements = 8	Enrolled participants = 47 Residential placements = 10
JDS: number of enrolled participants in Recovery Support Network vs residential placements	The more participants enrolled in the Pre-booking diversion program the likelihood of increased residential placements.	Enrolled participants = 66 Residential placements = 3	Enrolled participants = 30 Residential placements = 3	Enrolled participants = 40 Residential placements = 3

Human Services

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	7,730,457	8,065,028	8,974,223	9,330,024	9,330,024	10,078,981	748,957	8.03%
Grants and Aids	21,968,774	24,897,508	27,477,972	28,820,743	30,009,764	29,268,850	448,107	1.55%
Fines & Forfeitures	79,158	70,794	88,160	76,000	90,000	90,000	14,000	18.42%
User Fees	464,423	441,016	471,080	435,600	412,933	449,700	14,100	3.24%
Donations	5,000	1,050	1,523	-	3,250	-	-	0.00%
Interest	5,440	6,455	97,386	6,500	6,500	6,500	-	0.00%
Miscellaneous	86,167	36,511	123,460	10,300	22,545	13,300	3,000	29.13%
Use of Fund Balance	-	482,709	387,942	210,750	1,219,111	162,868	(47,882)	-22.72%
Total Revenues	30,339,419	34,001,071	37,621,746	38,889,917	41,094,127	40,070,199	1,180,282	3.03%
Expenses								
Wages & Salaries	7,652,521	8,294,225	9,414,112	10,177,489	9,992,411	10,651,735	474,246	5.00%
Labor Benefits	2,634,261	2,696,941	3,113,745	3,455,405	3,377,673	3,743,989	288,584	8.00%
Supplies & Services	19,208,032	22,338,757	24,783,652	25,250,523	27,717,543	25,667,975	417,452	2.00%
Capital Outlay	92,888	45,184	46,456	-	-	-	-	0.00%
Transfer to General Fund	125,808	625,964	263,781	6,500	6,500	6,500	-	0.00%
Addition to Fund Balance	625,909	-	-	-	-	-	-	0.00%
Total Expenses	30,339,419	34,001,071	37,621,746	38,889,917	41,094,127	40,070,199	1,180,282	3.00%
Beginning of Year Fund Balance	2,020,318	2,646,236	2,163,538		1,775,596	556,485		
End of Year Fund Balance	2,646,227	2,163,527	1,775,596		556,485	393,617		

Justice, Diversion & Support Combined into Human Services in 2023.

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

- Change 1:** The need for out of home placements for adults continues to increase. We have an aging population and/or more complex cases which leads to more expensive residential placements.
- Change 2:** We have a \$58,602 increase in our MIS chargeback line due to the implementation of a more secure Tiger Connect platform for increased support and hosting costs for our EHR.
- Change 3:** The need for psychiatric care continues to increase. We are fortunate that we have one psychiatrist and three APNP's working for our agency. The increase in this line item is due to some increased hours and increase in pay.

	2025 Amended Budget	Cost to Continue Operations in 2026	Increase in CBRF/RCA/ AFH	MIS chargeback	Increase in contracted Psychiatrist costs	Change 4	2026 Finance Budget
Description of Change							
Tax Levy	9,330,024	389,719	225,676	58,602	74,960		10,078,981
Use of Fund Balance or Carryforward Funds	210,750	(47,883)					162,867
All Other Revenues	29,349,143	479,207					29,828,350
Total Funding	38,889,917	821,043	225,676	58,602	74,960	-	40,070,198
Labor Costs	13,632,894	762,830					14,395,724
Supplies & Services	25,250,523	58,213	225,676	58,602	74,960		25,667,974
Transfers to Other Funds	6,500	-					6,500
Total Expenses	38,889,917	821,043	225,676	58,602	74,960	-	40,070,198

Issues on the Horizon for the Department:

Changes by the current federal administration have been plentiful and fast moving. We are actively monitoring the potential impact on State funding which flows to the Counties. Some funding has been eliminated and new requirements for Medicaid and Foodshare enrolled individuals, for example, may increase the administrative requirements at the County level.

Despite WCA and WCHSA strongly lobbying for more mental health dollars in the Governor's budget, neither Crisis nor Community Support Programs received full funding. Additionally there was very little money allocated for Human Services programs, which means we are left to determine how to cover the rising cost of services. The future of some grant-funded programs is uncertain.

Continued high need for out of home placements coupled with rising rates, a shortage of appropriate facilities / beds, and limited funding. When possible we utilize CLTS dollars for foster care placements for children screened as eligible. We evaluate opportunities to enroll adult consumers in Family Care who would then be obligated to pick up the placement costs.

CLTS referrals continue to outpace staff capacity with 20-30% growth annually since the waitlist was eliminated.

Opportunities for cost-savings or revenue generation are being considered. These include expanding groups; bringing the Impaired Driver Program (IDP) in-house; bringing the Families Come First (FCF) program in-house; strategic realignment within the Department; utilizing evidence-based programs in Child Welfare to pull down Title IV-E funding; training additional staff in CCS and billing for CCS in programs such as Justice, Diversion and Support, and the Community Support Program.

Justice, Diversion, & Support

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	318,753	-	-	-	-	-	-	0.00%
Grants and Aids	222,095	-	-	-	-	-	-	0.00%
User Fees	6,732	-	-	-	-	-	-	0.00%
Total Revenues	547,580	-	-	-	-	-	-	0.00%
Expenses								
Wages & Salaries	314,620	-	-	-	-	-	-	0.00%
Labor Benefits	90,820	-	-	-	-	-	-	0.00%
Supplies & Services	128,566	-	-	-	-	-	-	0.00%
Addition to Fund Balance	13,574	-	-	-	-	-	-	0.00%
Total Expenses	547,580	-	-	-	-	-	-	0.00%

Justice, Diversion & Support Combined into Human Services in 2023.

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	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 PH	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. Number of wellness/work life balance resources/activity (e.g. Weekly Wellness Wednesday) 2. Staff retention rate 3. Number of staff recognitions	Create an environment that encourages staff retention	12/31/2026
	1. Train 100% of new staff in required ICS training within 6 months of hire 2. 100% of staff completed required annual trainings 3. All staff report participation in at least one training related to core competencies 4. Number of presentations/ trainings led by PHSC staff to provide continued sharing of excellence with other public health entities	Provide training to assure a prepared and capable PH workforce	12/31/2026
	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 goals and objectives.	12/31/2026
Increase awareness of services provided by Public Health Sauk County	1. Number of WIC one-on-one outreach efforts 2. Number of drop offs/mailings of WIC informational materials/flyers 3. Number of NFP/PNCC one-on-one outreach efforts 4. Number of drop offs/mailings of NFP/PNCC informational materials/flyers	Increase outreach efforts to referral partners	12/31/2026
	1. Total website visits on Health website 2. Number of social media page impressions- Organic 3. Number of social media impressions-Paid 4. On Demand TV Advertising Video impressions	Assess digital media outreach visitor insights monthly to determine the reach of outreach efforts	12/31/2026
	1. Number of Public Health related presentations provided 2. Number of public-facing publications (press releases, newsletters, articles, reports, etc.) 3. Number of materials translated to Spanish or other languages 4. Number of press releases picked up by media	Continue to provide relevant health information in an accessible manner to all who live, learn work and play in Sauk County	12/31/2026
Provide services to improve the health of Sauk County residents	1. Number of children vaccinated through VFC 2. Number of adults vaccinated through VFA 3. Number intake encounters	Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical/Vision Vouchers)	12/31/2026
	1. Number of Narcan units distributed 2. Number of response team visits to clients for substance use 3. Number of efforts toward policy and systems changes to promote health	Provide prevention and harm reduction services to reduce substance misuse and related harms	12/31/2026
	1. Perform tick drags monthly during tick season 2. Number of pool/water attraction inspections completed 3. Number of radon kits sold 4. Number 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.	12/31/2026
	1. NFP retention rate by pregnancy 2. NFP retention rate by infancy 3. NFP retention rate by toddlerhood 4. Percent of WIC voucher \$\$ redeemed at Farmer's Markets 5. Percent of WIC moms who initiated breastfeeding are still breastfeeding at six months 6. Number of WIC participants 7. Percent of pregnant women enrolled in WIC in first trimester	Improve Health of Pregnant Women and Children Age 0-5	12/31/2026
	1. Number of new policy recommendations made by coalitions and review teams 2. Attendance at Community Coalition/Committee Meetings will reflect the participation of individuals with experience relevant to the health policy changes discussed	Involve the community in Policy/Systems Changes, Health Equity	12/31/2026
Engage the community in coalitions and other Public Health activities	1. Number of community partners actively participating in CHIP-related coalitions 2. Strategic action taken on all three CHIP priority areas 3. Number of coalition/ committee meetings held related to CHIP Priorities	Contribute towards the implementation of the CHIP in collaboration with partners	12/31/2026

Public Health

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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	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.
Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services (DHS). 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	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
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	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
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	Maintain at least 50% of the 2020/2021 webpage/social media reach
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	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education.
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	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.
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	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.
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	100% of child fatalities ruled accidental are reviewed by the Child Death Review Team. Develop 1 policy change or program intervention based on results of the CDRT.
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	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.

Public Health

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.		98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
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 via a new partner of Prevent Blindness WI.		Provide at least 60 total vouchers for high-risk clients in need of medical, vision or dental care.
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	100% of enrolled children will receive 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.
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	Connect 10 clients with Badger care.
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	100% of staff will complete appropriate ICS trainings. Emergency Preparedness Planning and training will use a community approach that addresses health equity issues by considering individuals with access and functional needs, such as: children, pregnancies, senior citizens, people with disabilities, and pre-existing behavioral health needs.
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	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.
State Opioid Response (SOR)	The purpose of this program is to address the opioid overdose crisis by providing resources to states and territories for increasing access to FDA-approved medications for the treatment of opioid use disorder (MOUD), and for supporting the continuum of prevention, harm reduction, treatment, and recovery support services for opioid use disorder (OUD) and other concurrent substance use disorders.		purchase various drug prevention kits to reduce drug overdoses in Sauk County.
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.		Retain communications/media specialist and community health worker
Covid Testing	This program is used to carryout other various Covid-19, testing, immunization, and tracing initiatives.		
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.		Sufficient funding will be received to support giving oral hygiene supplies to 100% of children seen. As funding allows, a summer education program will be developed.
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 2025-2026 we will continue to work with Scneic Bluffs to provide these services.		1. Average of 3 sealants will be applied to an average of 700 students, 2,250 will receive 2 fluoride applications in Sauk Co schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.

Public Health

Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	To address Sauk County's high rate of overdose death, the Health Department manages 3 programs: 1) Narcan® training and dissemination to first responders and community members to prepare them to prevent, identify and effectively respond to an opioid overdose; 2) the Sauk County Overdose Death Review Team, which meets every other month to confidentially review overdose deaths in Sauk County and identify recommendations for overdose death prevention; and 3) the Overdose Data to Action grant (OD2A), which funds the planning and implementation of Response Teams to better connect overdose survivors to treatment and other supports.	DHS 75	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
MSC Health Grants, AWY, and/or NEWAHC	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.	DHS 75	Provide lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
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	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
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	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 OYRBS.
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	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).
Credible Minds	To provide a platform of resources in more than 100 topics, such as anxiety, depression, stress, sleep, meditation, and meaning and purpose. Resources include but are not limited to apps, podcasts, videos, articles, and books.	DHS 75	
SUPER	Support People and Empower Recovery (SUPER) is a new coalition that began in December of 2022 and works to make our community a better place. SUPER discusses the needs of people in recovery and how to better address them. Though supported by Public Health Sauk County, the coalition is run BY people in recovery FOR people in recovery.		To raise grant/donation funding that allows the coalition the ability to create events that are safe, inclusive, and support communities where everyone can recover and thrive.
NACCHO	Purpose is to provide breastfeeding and lactation consultation services that were previously supported under the Maternal Child Health Grant.		Increase breastfeeding rates by promoting care, improving community support, and addressing disparities.
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.		Offer at least four sessions during the course of the year - each session lasting at least 4 weeks.
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 BBP (29 CFR 1910.1030) OSHA	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 and safety trainings.
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	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.

Public Health

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.		
WIC Total	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Reg 7CFR Part 246	97% of WIC caseload will be maintained
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. Every dollar spent demonstrates a significant return on investment by promoting healthier outcomes and reducing long-term healthcare costs. (\$2.48-\$3.50 return on investment in medical, education, and productivity costs.)		Greater than 95% of enrolled families report at least one positive health change
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	Improve breast feeding rates at six (6) months to 55%.
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		Improve Farmers Market redemption rates to at least 48% of all checks issues
WIC Lead	To provide WIC participants with lead screenings, referring clients, provide information about lead poisoning prevention, and assist in the development of an appropriate nutrition care plan for those children identified as having a blood lead problems, including the provision of nutrition education and counseling.		The WIC program will provide outreach monthly to at least 2 agencies/organizations or participate in a community event.
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	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.
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 ATPC 72 Wis. Admin ATPC 73 Wis. Admin ATPC 75 Wis. Admin ATPC 76 Wis. Admin ATPC 78 Wis. Admin ATPC 79 Wis. Admin ATPC 75 Appendix Sauk Co Ord Ch. 29	1. Timely completion of 100% of licensed food establishment inspections
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	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
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	100% of body art establishments will be inspected annually.

Public Health

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 ATP 76	5% reduction in Lyme's Disease cases. 24 tick drags completed annually.
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	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments
COSSUP	The purpose of these funding sources is to expand treatment and recovery services, build a substance use disorder workforce that includes peer recovery, and ensure that people and families affected by substance use disorder have a better chance for long-term recovery.		Reduce impact of substance use on individuals and communities by decreasing overdose, crime, and other related harms, particularly for those with health disparities
Overdose Data 2 Action	Project Goal: To increase the uptake of evidence-based treatment and retention, improve health equity, and decrease fatal and nonfatal overdoses, PHSC will significantly expand peer support navigator services in Sauk County for people who use drugs and are at-risk of overdose. Objectives: 1) Via contract with Project WisHope, a non-profit Recovery Community Organization, we will provide Peer Recovery Coach (PRC) navigation services to 180 consumers via referral from EMS, the Sauk County Jail, and other agencies. 2) PRCs will successfully connect at least 40 individuals to evidence-based treatment and provide at least 100 individuals with harm reduction services.		Increase Sauk County's overdose prevention and response efforts.

Public Health

Program Evaluation

	Community Health Improvement Process and Plan / Community Health Assessment (CHIP/CHA)	Communicable Disease	Tuberculosis Program	Public Information and Communication	Immunization
Revenues					
Tax Levy	(263,164)	(225,241)	(83,741)	(217,637)	(157,429)
Grants and Aids	-	(5,330)	-	(33,958)	(7,915)
User Fees	-	-	-	-	(1,000)
Use of Fund Balance	(50,000)	(5,000)	-	(20,000)	(5,000)
Total Revenues	\$ (313,164)	\$ (235,571)	\$ (83,741)	\$ (271,595)	\$ (171,344)
Expenses					
Wages & Benefits	275,896	219,991	71,361	210,013	148,464
Operating Expenses	37,268	15,580	12,380	61,585	22,880
Total Expenses	\$ 313,164	\$ 235,571	\$ 83,741	\$ 271,598	\$ 171,344
Net (Revenue) / Expense	\$ -	\$ -	\$ -	\$ 3	\$ -
FTE's	2.08	1.97	0.54	1.91	1.18

Program Evaluation

	PNCC	Nurse Family Partnership	Keeping Kids Alive (Child Death Review)	Safe Kids Sauk County	Rural Safety Days
Revenues					
Tax Levy	(234,004)	(380,014)	(10,154)	(42,298)	(24,822)
Grants and Aids	(56,600)	(588,941)	-	-	-
Use of Fund Balance	(20,000)	-	(5,000)	-	(9,000)
Total Revenues	\$ (310,604)	\$ (968,955)	\$ (15,154)	\$ (42,298)	\$ (33,822)
Expenses					
Wages & Benefits	276,844	863,430	15,154	34,773	24,797
Operating Expenses	33,760	105,525	-	7,525	9,025
Total Expenses	\$ 310,604	\$ 968,955	\$ 15,154	\$ 42,298	\$ 33,822
FTE's	2.20	7.02	0.12	0.26	0.20

Program Evaluation

	INTAKE / Community Care	Maternal Child Health Grant (MCH)	Medical Assistance Match Grant	PHEP BIO T	PHHS Prevention	State Opioid Response (SOR)
Revenues						
Tax Levy	(2,779)	(83,439)	(91,187)	(23,220)	(3,484)	-
Grants and Aids	-	(28,432)	(21,670)	(41,460)	-	(14,000)
Use of Fund Balance	(14,000)	(15,000)	-	-	-	-
Total Revenues	\$ (16,779)	\$ (126,871)	\$ (112,857)	\$ (64,680)	\$ (3,484)	\$ (14,000)
Expenses						
Wages & Benefits	2,481	109,666	98,752	47,605	-	-
Operating Expenses	14,300	17,205	14,105	17,075	3,484	14,000
Total Expenses	\$ 16,781	\$ 126,871	\$ 112,857	\$ 64,680	\$ 3,484	\$ 14,000
Net (Revenue) / Expense	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
FTE's	0.02	0.82	0.78	0.37	-	-

Program Evaluation

	Covid Testing	Dental-Other	Dental Seal-A-Smile	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	MSC Health Grants AWY, NEWAHC, & SOR
Revenues					
Tax Levy	10,000	(7,463)	7,463	(8,640)	-
Grants and Aids	-	-	(141,600)	(40,000)	(3,750)
Use of Fund Balance	(10,000)	-	(7,463)	-	-
Total Revenues	\$ -	\$ (7,463)	\$ (141,600)	\$ (48,640)	\$ (3,750)
Expenses					
Wages & Benefits	-	7,463	133,890	39,212	-
Operating Expenses	-	-	7,710	9,428	3,750
Total Expenses	\$ -	\$ 7,463	\$ 141,600	\$ 48,640	\$ 3,750
FTE's	-	0.06	1.60	0.34	-

Public Health

Program Evaluation

	Opioid Settlement Funds	Drug Free Communities Grant	Drug Free Communities - MATCHING	Credible Minds	SUPER
Revenues					
Tax Levy	-	-	(59,057)	(6,000)	-
Grants and Aids	-	(131,496)	-	-	-
Donations	-	-	-	-	(500)
Miscellaneous	-	-	-	(5,000)	-
Use of Fund Balance	(136,612)	-	-	-	(2,500)
Total Revenues	\$ (136,612)	\$ (131,496)	\$ (59,057)	\$ (11,000)	\$ (3,000)
Expenses					
Wages & Benefits	22,863	116,448	51,557	-	-
Operating Expenses	113,750	15,048	7,500	11,000	3,000
Total Expenses	\$ 136,613	\$ 131,496	\$ 59,057	\$ 11,000	\$ 3,000
Net (Revenue) / Expense	\$ 1	\$ -	\$ -	\$ -	\$ -
FTE's	0.14	1.10	0.37	-	-

Program Evaluation

	Strong Bodies	Public Health Emergency Preparedness	Lead	PHEP BIOT Preparedness "Carryover"	WIC Total
Revenues					
Tax Levy	(17,392)	(25,416)	(25,738)	-	(109,437)
Grants and Aids	-	-	(7,495)	(2,000)	(329,051)
Use of Fund Balance	-	(30,000)	(5,000)	-	(27,500)
Total Revenues	\$ (17,392)	\$ (55,416)	\$ (38,233)	\$ (2,000)	\$ (465,988)
Expenses					
Wages & Benefits	17,392	50,466	30,703	-	450,435
Operating Expenses	-	4,950	7,530	2,000	15,556
Total Expenses	\$ 17,392	\$ 55,416	\$ 38,233	\$ 2,000	\$ 465,991
Net (Revenue) / Expense	\$ -	\$ -	\$ -	\$ -	\$ 3
FTE's	0.13	0.38	0.24	-	3.68

Public Health

Program Evaluation

	WIC SNAP	WIC PEER	WIC FARMERS MARKET	WIC LEAD	EH RADON
Revenues					
Tax Levy	(16,296)	(8,547)	(434)	2,667	(8,786)
Grants and Aids	-	(24,870)	(1,346)	-	(6,252)
User Fees	-	-	-	-	(2,000)
Use of Fund Balance	-	-	-	(2,667)	-
Total Revenues	\$ (16,296)	\$ (33,417)	\$ (1,780)	\$ -	\$ (17,038)
Expenses					
Wages & Benefits	14,796	16,967	1,336	-	10,888
Operating Expenses	1,500	16,450	444	-	6,150
Total Expenses	\$ 16,296	\$ 33,417	\$ 1,780	\$ -	\$ 17,038
FTE's	0.11	0.13	0.01	-	0.10

Program Evaluation

	EH DATCP	EH DNR	EH TATTOO	EH HEALTH HAZARDS	Rabies
Revenues					
Tax Levy	-	(19,874)	-	(40,347)	(21,584)
Grants and Aids	-	(42,500)	-	-	-
Licenses & Permits	(610,175)	-	(5,000)	-	-
Fines & Forfeitures	(6,550)	-	-	-	-
Use of Fund Balance	(155,581)	-	(6,617)	(5,000)	-
Total Revenues	\$ (772,306)	\$ (62,374)	\$ (11,617)	\$ (45,347)	\$ (21,584)
Expenses					
Wages & Benefits	717,002	52,074	11,542	37,244	21,084
Operating Expenses	55,297	10,300	75	8,103	500
Total Expenses	\$ 772,299	\$ 62,374	\$ 11,617	\$ 45,347	\$ 21,584
Net (Revenue) / Expense	\$ (7)	\$ -	\$ -	\$ -	\$ -
FTE's	6.47	0.48	0.10	0.31	0.16

Public Health

Program Evaluation

	HRSA Impact and/or COSSUP	Overdose Data 2 Action	Public Health Infrastructure	NACCHO-Breastfeeding	Totals
Revenues					
Tax Levy	(7,211)	(6,103)	(1,130)	-	(2,211,938)
Grants and Aids	(333,000)	(32,607)	(42,997)	-	(1,937,270)
Licenses & Permits	-	-	-	-	(615,175)
Fines & Forfeitures	-	-	-	-	(6,550)
User Fees	-	-	-	-	(3,000)
Donations	-	-	-	-	(500)
Miscellaneous	-	-	-	-	(5,000)
Use of Fund Balance	-	-	-	(6,787)	(538,727)
Total Revenues	\$ (340,211)	\$ (38,710)	\$ (44,127)	\$ (6,787)	\$ (5,318,160)
Expenses					
Wages & Benefits	115,881	12,593	44,127	6,787	4,381,977
Operating Expenses	224,330	26,117	-	-	936,185
Total Expenses	\$ 340,211	\$ 38,710	\$ 44,127	\$ 6,787	\$ 5,318,162
Net (Revenue) / Expense	\$ -	\$ -	\$ -	\$ -	\$ 2
FTE's	1.06	0.09	0.51	0.05	37.08

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Communicable Disease Follow Up (COVID not included)	480	400	400
Medical/Dental/Vision Vouchers Written	40	45	45
Immunizations Provided (includes COVID)	722	625	625
Number of Narcan units disseminated	775	800	800
Number of Response Teams visits to clients about substance use	346	350	125
Number of oral screenings in the Seal-a-Smile program	2,130	1,700	2,500
Number of families served in Sauk County Nurse Family Partnership Program	119	125	125
Number of accidental child fatalities reviewed by the Child Death Review Team	6	6	6
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	648	700	700
Number of residents connected to health services through MA MATCH/FPOS	44	30	30
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Coalitions/Committees, Community Events	132	90	75
WIC Caseload of Clients (average/month)	1,168	1,175	1,200
Fit Families Grant enrollees	48	53	25
Worksite Wellness Activities	10	10	4
DATCP Routine Inspections	1,407	1,300	1,300
Number of routine food service establishments inspected	637	600	600
Number of radon kits distributed	207	125	135
Number of tick drags completed	17	24	24
Number of pool/water attractions inspected	359	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	57	50	50
Number of car seats distributed to eligible families	115	110	110

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Immunization: Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, 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 who reported drinking alcohol in the last 30 days	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	26%	n/a	25%
Reducing Youth Vaping: high school students who reported using vaping products in the last	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	14%	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.	55,067 website visits, 1,281,347 Social Media Reach	50,000 website visits, 300,000 Social Media Reach	50,000 website visits, 300,000 Social Media Reach

Public Health

Sexually Transmitted Infections (STIs): reduce the rate of STIs in the community, with a focus on chlamydia.	Community members will understand STI risks and prevention, practice safe sex, and access treatment to decrease their likelihood of contracting and/or spreading STI's	359 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.	15 per 100,000 population	18 per 100,000 population	18 per 100,000 population
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.	6 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	94%	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.	98%	98%	98%
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.	51%	50%	55%
WIC Breast Feeding: Breast feeding duration rates at six (6) months	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35%.	58%	60%	62%
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.	74% 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.	99%	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	207	124	136

Public Health

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,488,930	1,548,567	1,855,446	2,006,808	2,006,808	2,211,938	205,130	10.22%
Grants and Aids	1,877,448	2,262,422	2,415,384	1,917,913	2,123,551	1,937,270	19,357	1.01%
Licenses & Permits	-	579,125	638,077	581,050	581,050	615,175	34,125	5.87%
Fines & Forfeitures	-	1,352	6,710	-	-	6,550	6,550	0.00%
User Fees	76,321	41,608	89,504	5,000	9,356	3,000	(2,000)	-40.00%
Intergovernmental	39,718	28,624	3,032	-	-	-	-	0.00%
Donations	20,476	12,175	13,760	2,500	2,925	500	(2,000)	-80.00%
Miscellaneous	-	2,500	18,453	5,000	3	5,000	-	0.00%
Use of Fund Balance	22,297	62,184	-	1,554,509	200,232	538,727	(1,015,782)	-65.34%
Total Revenues	3,525,190	4,538,557	5,040,366	6,072,780	4,923,925	5,318,160	(754,620)	-12.43%
Expenses								
Wages & Salaries	1,976,555	2,609,167	2,810,094	3,002,803	2,826,238	3,170,287	167,484	6.00%
Labor Benefits	696,902	904,854	962,249	1,115,733	1,054,927	1,211,688	95,955	9.00%
Supplies & Services	851,733	972,757	979,617	1,924,244	1,012,760	936,185	(988,059)	-51.00%
Capital Outlay	-	51,779	73,750	30,000	30,000	-	(30,000)	-100.00%
Addition to Fund Balance	-	-	214,656	-	-	-	-	0.00%
Total Expenses	3,525,190	4,538,557	5,040,366	6,072,780	4,923,925	5,318,160	(754,620)	-12.00%

Environmental Health Combined into Public Health in 2023

Women, Infants & Children Combined into Public Health in 2023

	Total Expense Amount	Property Tax Levy Impact
Outlay		
2026 Total	0	0
2027	0	0
2028	30,000	0
2029	60,000	0
2030	60,000	0

Public Health

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: Change in DATCP Carryforward - change in operating expenses & Capital Expense - Vehicle Purchase - Estimated \$30,000 (DATCP)

Change 2: COSSUP - grant award higher than budgeted in 2025 - adjusted to grant award amount

Change 3: Federal Fund Reduction - Anticipations in multiple grants/programs

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1 DATCP Carryover & Capital Expense	Change 2 COSSUP	Change 3 Federal Funding	2026 Finance Budget
Description of Change						
Tax Levy	2,006,808	205,130				2,211,938
Use of Fund Balance or Carryforward Funds	1,554,509	(336,460)	(679,322)			538,727
All Other Revenues	2,511,463	(95,211)		286,661	(135,418)	2,567,495
Total Funding	6,072,780	(226,541)	(679,322)	286,661	(135,418)	5,318,160
Labor Costs	4,118,536	201,492		62,331	(384)	4,381,975
Supplies & Services	1,924,244	(428,033)	(649,322)	224,330	(135,034)	936,185
Capital Outlay	30,000	-	(30,000)			-
Total Expenses	6,072,780	(226,541)	(679,322)	286,661	(135,418)	5,318,160

Issues on the Horizon for the Department:

Public Health - Nurse Family Partnership will be required to reapply in 2027 for the October 2028-September 2029 Maternal Infant and Early Childhood Home Visiting program - this will be a competitive grant application.

Veterans Service Office

Department Vision - Where the department would ideally like to be

The Sauk County Veterans Service Office is committed to delivering exceptional service to veterans and their families.

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

Sauk County Veterans Service Office actively demonstrates its dedication to honoring and supporting veterans and their families through a variety of programs, services, and outreach initiatives.

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 - Cooperation
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Comprehensive community services
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - throughout the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Engage in collaborative efforts to provide comprehensive support and resources for at-risk veterans in our county.	Outreach participation	Our approach will not be confined to a single location or limited hours. Instead, we plan and establish regular outreach events in various locations within Sauk County. This allows us to meet veterans where they are physically located ensuring convenience and familiarity.	12/31/2026
Continue educating and increasing public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of outreach events and the number of veterans our services support	Promote our services through all available means.	12/31/2026

Veterans Service Office

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Veterans Service	Providing information, education, and individual benefits counseling to veterans and their families is an essential service that honors their dedication and sacrifices. By assisting them in navigating state and federal benefits – including education, compensation, healthcare, pension, and burial, we are equipping them with the tools they need for successful reintegration. Engagement with our community allows our veterans to be empowered, to thrive and ensures that they receive the benefits they have earned. We advocate for U.S. armed forces members residing in Sauk County, to fortify their well-being long after the conclusion of their service.	Wisconsin Statute 45.80, 45.82	Empowering Veterans and Their Families: A Comprehensive Approach to Benefits Counseling and Education
Commission	By acting as a liaison between veterans and the funding commissioners for Veterans Relief, we have the ability to expedite the review and approval process. This involves regular follow-ups with commissioners and clarification of any queries they have regarding applications. It is crucial to broaden the scope of assistance by liaising with various partners and organizations. This collaboration can provide more comprehensive and appropriate options for veterans, particularly those with housing issues, those reintegrating after release from Prison/Jail and veterans facing other financial hardships.	Wisconsin Statute 45.81	Navigating the bureaucracy of relief fund applications can be daunting for many veterans, who may already be dealing with the psychological and emotional toll. We can expedite the application process. This involves assisting with paperwork and offering support during the process, which reduces stress on our veterans.
Care of Graves	The sacrifice made by veterans in service to their country deserves never-ending respect and recognition. One of the most profound ways we can honor their legacy is by ensuring their final resting places (graves/grave markers) are well-maintained and preserved. This article explores the significance of caring for veterans' graves, the proper methods for maintenance, and how various communities and organizations are coming together to make certain that these hallowed grounds are respected.	Wisconsin Statute 45.85	The continued disbursement of flag holder medallions for veteran graves.

Program Evaluation

	Veterans Service	Commission	Care of Graves	Totals
Revenues				
Tax Levy	(493,508)	(86,830)	(4,000)	(584,338)
Grants and Aids	(16,600)	-	-	(16,600)
Total Revenues	\$ (510,108)	\$ (86,830)	\$ (4,000)	\$ (600,938)
Expenses				
Wages & Benefits	473,078	61,660	-	534,738
Operating Expenses	37,030	25,170	4,000	66,200
Total Expenses	\$ 510,108	\$ 86,830	\$ 4,000	\$ 600,938
FTE's	4.87	0.63	-	5.50

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Federal Applications for Veterans Benefits Processed	4,963	5,500	5,000
Veterans assisted annually	93	95	45
Number of Veteran Contacts	35,768	38,000	38,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	61,000,000	62,000,000	64,000,000
Property tax refund to Sauk County Veterans from state	800,000	800,000	800,000
Number of times remote services offered	2	1	3
Outreach	4	12	12

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Local governments and organizations face an increasing responsibility to support our nation's heroes. Many Sauk County veterans are transitioning to civilian life and seeking assistance, benefits, and community integration. Tracking new veterans arriving in our county and those visiting our office for the first time is not just a logistical necessity; it is a vital step toward delivering effective and responsive services.	By implementing effective tracking methods and fostering a supportive atmosphere, local governments and organizations not only uphold their duty to veterans but also enrich the community as a whole. Together, we can make certain that every hero feels at home in our county.	194	195	205
Veterans At Risk Program - Veterans Relief funds provide essential financial support to address veterans in need whom may be unhoused, dealing with food insecurities, and/or struggling with mental and physical conditions.	Partnerships with intermediaries offers alternative and more appropriate options tailored to the unique challenges faced by needy or unhoused veterans. This includes transitional housing programs, job training workshops, mental health support services, and social reintegration initiatives. Collaborating with local nonprofits, housing authorities, and healthcare organizations is a multi-faceted approach to veteran assistance.	16	20	20

Veterans Service Office

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	412,243	433,974	501,992	545,360	545,360	584,338	38,978	7.15%
Grants and Aids	16,650	30,178	15,813	15,813	15,813	16,600	787	4.98%
Use of Fund Balance	-	-	32,164	4,704	-	-	(4,704)	-100.00%
Total Revenues	428,893	464,152	549,969	565,877	561,173	600,938	35,061	6.20%
Expenses								
Wages & Salaries	296,486	309,671	383,882	394,110	404,778	410,807	16,697	4.00%
Labor Benefits	69,140	51,704	87,925	92,588	90,899	123,931	31,343	34.00%
Supplies & Services	63,015	55,614	78,162	79,179	61,975	66,200	(12,979)	-16.00%
Addition to Fund Balance	252	47,163	-	-	3,521	-	-	0.00%
Total Expenses	428,893	464,152	549,969	565,877	561,173	600,938	35,061	6.00%

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: No significant changes.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Tax Levy	545,360	38,978			584,338
Use of Fund Balance or Carryforward Funds	4,704	(4,704)			-
All Other Revenues	15,813	787			16,600
Total Funding	565,877	35,061	-	-	600,938
Labor Costs	486,698	48,040			534,738
Supplies & Services	79,179	(12,979)			66,200
Total Expenses	565,877	35,061	-	-	600,938

Issues on the Horizon for the Department:

The Federal Department of Veterans Affairs claims processing system is complicated to navigate. Our CVSO office has the challenge of watching for and pointing out errors and mistakes made by the VA. Also, rules, regulations, requirements are ever changing. For this reason, our department members need as much training as possible with regards to our duties to serve the veterans.

Due to all of the recent changes in the acknowledgement of presumptive conditions caused by deployments or duty stations in a number of specific locations, our claims caseload and amount of other benefit enrollments continue to multiply with no reason to believe they will diminish anytime soon.

Unhoused Veterans – We continue to work on connecting these at-risk veterans with VA healthcare, WDVA programs and other entities. Key issues include affordable housing, low-income, and both physical and mental health conditions.

Women, Infants & Children

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	385,088	-	-	-	-	-	-	0.00%
Intergovernmental	4,496	-	-	-	-	-	-	0.00%
Total Revenues	389,584	-	-	-	-	-	-	0.00%
Expenses								
Wages & Salaries	235,872	-	-	-	-	-	-	0.00%
Labor Benefits	92,074	-	-	-	-	-	-	0.00%
Supplies & Services	49,607	-	-	-	-	-	-	0.00%
Addition to Fund Balance	12,031	-	-	-	-	-	-	0.00%
Total Expenses	389,584	-	-	-	-	-	-	0.00%

Women, Infants & Children Combined into Public Health in 2023

	Total Expense Amount	Property Tax Levy Impact
Outlay		
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

**Conservation,
Development,
Recreation, Culture
& Education**



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

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

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 New 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 the Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2026
Increase the number and variety of AHHP and New Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year through database. Use social media insights on posts specific to grant programs. Coordinate with local organizations	Grow marketing and strengthen social media presence through Explore Sauk County and on the Sauk County Facebook page.	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. Awarded grantees must comply with a final report requirement.	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

Arts, Humanities & Historic Preservation

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Arts and Culture	AHHP and New Idea grant Programs: 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. Information: Through the use of Explore Sauk County provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	

Arts, Humanities & Historic Preservation

Program Evaluation

	Arts and Culture	Totals
Revenues		
Tax Levy	(16,150)	(16,150)
Grants and Aids	(9,500)	(9,500)
Total Revenues	\$ (25,650)	\$ (25,650)
Expenses		
Operating Expenses	25,650	25,650
Total Expenses	\$ 25,650	\$ 25,650
FTE's	1.00	1.00

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	6	7	6
Number of New Idea grants awarded (previously Good Idea grants)	12	12	12

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 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.	\$19,180 (AHHP grant reduced from \$5,000 to \$4,000)	\$20,000	\$20,000
Dollars awarded through Arts, Culture and Historic Preservation New Idea Grant (GIG) process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the New Idea Grant program.	\$4,297	\$5,000	\$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.	100.00%	100.00%	100.00%

Arts, Humanities & Historic Preservation

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	-	-	-	-	18,550	16,150	16,150	0.00%
Grants and Aids	9,090	8,000	7,100	7,100	7,100	9,500	2,400	33.80%
Use of Fund Balance	46,106	16,909	18,359	18,550	-	-	(18,550)	-100.00%
Total Revenues	55,196	24,909	25,459	25,650	25,650	25,650	-	0.00%
Expenses								
Wages & Salaries	600	750	375	-	-	-	-	0.00%
Labor Benefits	46	57	29	-	-	-	-	0.00%
Supplies & Services	54,550	24,102	25,055	25,650	25,439	25,650	-	0.00%
Addition to Fund Balance	-	-	-	-	211	-	-	0.00%
Total Expenses	55,196	24,909	25,459	25,650	25,650	25,650	-	0.00%

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Wisconsin Arts Board Re-Granting grant award increased from \$7,100 to \$9,500.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change					
Wis Arts Board Grant Increased					
Tax Levy	-	18,550	(2,400)		16,150
Use of Fund Balance or Carryforward Funds	18,550	(18,550)			-
All Other Revenues	7,100	-	2,400		9,500
Total Funding	25,650	-	-	-	25,650
Supplies & Services	25,650	-			25,650
Total Expenses	25,650	-	-	-	25,650

Issues on the Horizon for the Department: None

CDBG-ED

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	607,763	84,732	-	-	-	-	-	0.00%
Use of Fund Balance	30,479	-	-	-	-	-	-	0.00%
Total Revenues	638,242	84,732	-	-	-	-	-	0.00%
Expenses								
Capital Outlay	638,242	85	-	-	-	-	-	0.00%
Addition to Fund Balance	-	84,647	-	-	-	-	-	0.00%
Total Expenses	638,242	84,732	-	-	-	-	-	0.00%
Beginning of Year Fund Balance	(54,168)	(84,647)	-	-	-	-	-	
End of Year Fund Balance	(84,647)	-	-	-	-	-	-	

CDBG-HOUSING

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Grants and Aids	-	-	-	-	-	560	560	0.00%
Interest	23	31	23	-	30	-	-	0.00%
Miscellaneous	15,584	14,665	-	20,000	23,000	19,440	(560)	-2.80%
Use of Fund Balance	-	8,923	3,664	-	-	-	-	0.00%
Total Revenues	15,607	23,619	3,687	20,000	23,030	20,000	-	0.00%
Expenses								
Supplies & Services	1,030	23,619	3,687	20,000	20,000	20,000	-	0.00%
Addition to Fund Balance	14,577	-	-	-	3,030	-	-	0.00%
Total Expenses	15,607	23,619	3,687	20,000	23,030	20,000	-	0.00%
Beginning of Year Fund Balance	18,041	32,618	23,695		20,031	23,061		
End of Year Fund Balance	32,618	23,695	20,031		23,061	23,061		

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

In 2025, the Wisconsin Department of Administration (DOA) discontinued the Community Development Block Grant Housing Rehabilitation Program. The funds will be redirected to a new statewide affordable housing initiative. The County will remain responsible for files and management of outstanding loans. Repaid loan funds will be sent to DOA; an administrative fee and cost or re-recording the mortgage can be retained by the County. The County will continue to contract with MSA Professional Services, Inc to monitor homeowner compresponsible for file and managment of outstanding loans. Repaid loan funds will be sent to DOA; an administrave fee and cost or re-recording the mortgage can be retained by the County. The County will continue to contract with MSA Professional Services, Inc to monitor homeowner compliance, manage loan payoffs, maintain the loan receivable report and re-record 30- year-old mortgages.

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Budget Request
Description of Change					
All Other Revenues	20,000	-			20,000
Total Funding	20,000	-	-	-	20,000
Supplies & Services	20,000	-			20,000
Total Expenses	20,000	-	-	-	20,000

Issues on the Horizon for the Department: None

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's research based resources 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 - Railroad/Pink Lady
 General Government - Criminal Justice Coordinating Council
 General Government - Energy savings and lower carbon footprint
 General Government - Cooperation
 Conservation, Development, Recreation, Culture, and Education - Groundwater study
 Outside Issues - Affordable/low income housing
 Outside Issues - Workforce development
 Outside Issues - Emerging issues
 Outside Issues - Communication - into and with the community
 Outside Issues - Homelessness/Mental Health

Goals - Desired results for department	Measures - 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.	6/30/2026
		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.	12/31/2026
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2026
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2026

Extension Education

		Health & Well-Being Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2026
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.	12/31/2026
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.	12/31/2026
Build strong communities through economic development, land use planning, and local government education.	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.	12/31/2026
	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.	12/31/2026
	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.	12/31/2026
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.	12/31/2026
	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.	12/31/2026
	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.	12/31/2026

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.	12/31/2026
	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.	12/31/2026
	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.	6/1/2026
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.	12/31/2026
	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.	12/31/2026

Extension Education

Program Title	Program Description	Mandates and References	Key Outcome Indicators
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 ATPC 29 (Pesticide Applicator Training)	Number of participants completing certification
Positive Youth Development	Provide young people opportunities to learn life skills such as decision making, responsibility, leadership, public speaking while contributing to their communities. Backed by the knowledge and research of the University, The Positive Youth Development Educators designs educational, leadership, and citizenship experiences for youth; as well as developing training and leadership development opportunities for youth and adults. Most 4-H Youth Development programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		Number of volunteers and leaders trained
Health and Well-Being	Extension's Health & Well-Being Institute works to catalyze positive change in Sauk County through programs focused on mental health promotion, active living and healthy eating. We teach skills to manage stress more effectively, practice self-care, and reduce risky substance use. The educator also supports health volunteers, works with community health coalitions and local health initiatives.		Dollar value of education programs offered
Community Development	The Extension Institute of Community Development provides educational programming to assist leaders, communities, and organizations realize their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.		
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 on insects and plant disease.		Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and New/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.		Administration of grants

Extension Education

Program Evaluation

	Agriculture	Positive Youth Development	Health and Well-Being	FoodWise	Community Development	Horticulture	Arts and Culture	Totals
Revenues								
Tax Levy	(63,970)	(127,551)	(89,537)	(250)	(87,423)	(46,868)	(14,442)	(430,041)
Grants and Aids	(802)	(800)	(800)	-	(500)	(513)	-	(3,415)
User Fees	(400)	(200)	(200)	-	(9,750)	(150)	-	(10,700)
Donations	-	-	(2,500)	-	-	-	-	(2,500)
Total Revenues	\$ (65,172)	\$ (128,551)	\$ (93,037)	\$ (250)	\$ (97,673)	\$ (47,531)	\$ (14,442)	\$ (446,656)
Expenses								
Wages & Benefits	36,256	66,887	36,256	-	36,256	18,745	14,442	208,842
Operating Expenses	28,916	61,664	56,781	250	61,418	28,786	-	237,815
Total Expenses	\$ 65,172	\$ 128,551	\$ 93,037	\$ 250	\$ 97,674	\$ 47,531	\$ 14,442	\$ 446,657
Net (Revenue) / Expense	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1
FTE's	0.35	0.78	0.35	-	0.35	0.20	0.15	2.18

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and provided resources.	285	300	300
Number of fielded phone calls and emails that provided research based Horticultural information on the diagnostics of plant pests and diseases on a wide variety of issues, as well as plant identification.	185	200	200
Number of participants who attended Pesticide Applicator training to become state certified.	118	48	60
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	90	95	95
Number of nonprofit organizations and local government participants in planning programs with the Community Development Educator.	3	5	5
Number of households that participated in the Sauk County well drinking water testing program..	102	91	125
Number of adults who served as certified Sauk County 4-H Volunteers.	115	101	120
Number of youth enrolled as members of Sauk County 4-H Clubs.	382	479	480
Number of adults who participated in behavioral health programming.	-	50	100
Number of older adults who participated in StrongBodies, an evidence-based strength training program	103	200	200

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

Description	What do the results mean?	2024 Actual	2025 Estimate	2026 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	10,000	15,000	15,000

Extension Education

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 evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	90%	95%	95%
Percent Sauk County well water testing program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of Extension educational programming.	According to program evaluations the vast majority of Sauk County well water testing program participants have learned more about their private well systems and have taken steps to improve their water quality as a result of the educational program.	90%	95%	95%
Percentage of adults that increased their ability to cope with stress (based on evaluations).	Participants were able to gain knowledge to effectively manage stress.	95%	95%	95%
Number of older adults who participated in StrongBodies, an evidence-based strength training program.	Participants increased their strength, balance, and bone density and decreased their risk for chronic disease and depression.	103	200	200
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$29.97 per hour or \$2,247.75).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	206,793	213,536	224,775

Extension Education

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	360,646	389,443	381,529	387,650	387,650	430,041	42,391	10.94%
Grants and Aids	3,413	3,413	1,707	3,413	1,707	3,415	2	0.06%
User Fees	18,158	16,318	11,532	9,700	15,700	10,700	1,000	10.31%
Donations	-	-	990	-	2,760	2,500	2,500	0.00%
Use of Fund Balance	-	-	-	19,781	556	-	(19,781)	-100.00%
Total Revenues	382,217	409,174	395,758	420,544	408,373	446,656	26,112	6.21%
Expenses								
Wages & Salaries	100,965	110,277	117,532	129,259	129,259	139,189	9,930	8.00%
Labor Benefits	30,868	34,407	37,299	41,085	41,085	69,652	28,567	70.00%
Supplies & Services	156,532	182,551	201,077	250,200	238,029	237,815	(12,385)	-5.00%
Addition to Fund Balance	93,852	81,939	39,850	-	-	-	-	0.00%
Total Expenses	382,217	409,174	395,758	420,544	408,373	446,656	26,112	6.00%

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

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2026 Total	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1: 2025 Donations from the new Strong Bodies Program will be a carryforward to 2026.(Health & Well-Being)

	2025 Amended Budget	Cost to Continue Operations in 2026	Change 1	Change 2	2026 Finance Budget
Description of Change			Strong Bodies Program		
Tax Levy	387,650	42,391	-		430,041
Use of Fund Balance or Carry forward Funds	19,781	(19,781)			-
All Other Revenues	13,113	1,002	2,500		16,615
Total Funding	420,544	23,612	2,500	-	446,656
Labor Costs	170,344	38,497			208,841
Supplies & Services	250,200	(14,885)	2,500		237,815
Total Expenses	420,544	23,612	2,500	-	446,656

Issues on the Horizon for the Department:

Area Extension Director position recruitment will start in October 2025; Interim Director currently serving in role.

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 - 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
Public Works - Tri County Airport
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop 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.	Direct the Sauk County Comprehensive Planning Process	First quarter 2027
		Implement the Land Resources and Environment Department Strategic Plan	Thru April 2027
		Implement the Great Sauk State Trail Master Plan	Continuous
		Implement the Baraboo River Corridor Master Plan	Continuous
		Implement the Sauk County Comprehensive Outdoor Recreation Plan	Thru 2029
		Implement the Hemlock Park Master Plan.	Thru 2035
		Implement the Farmland Preservation Plan	Thru 2035
		Implement the White Mound Park Master Plan	Thru 2042

Land Resources & Environment

Natural Resources & Resiliency: Protect and enhance the natural resources of the County and increase the natural, social and economic resiliency of our communities.	Natural resources located within County properties are protected and maintained through responsible management practices. Systems-based solutions are promoted rather than simply treating the symptoms of unintentional land use. Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Other funding mechanisms are pursued and awarded that may assist in implementation.	Implement Chapter 26 with enforcement procedures to reduce the need of continually providing cost-share.	Continuous
		Maintain the Dam Safety Program through regular inspections and maintenance.	Continuous
		Continue to monitor Baraboo Range Protection Easements.	Continuous
		Implement Sauk County's Clean Sweep Program and Ag Plastics Recycling Program.	Continuous
		Maintain County camping facilities and access to water resources at County Recreational Facilities.	Continuous
		Maintain trails located within County Parks and Recreational Facilities and assist the Sauk County Snowmobile and ATV Associations with grant administration for trail maintenance.	Continuous
		Continue to encourage participation in Farmland Preservation Program and conduct compliance inspections on 25% of enrolled farms each year.	Continuous
		Continue to implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2026
		Continue water quality monitoring program in area rivers and streams to identify resource needs.	Continuous
		Continue implementation of County septic maintenance program.	Continuous
		Provide technical assistance to install soil health and water quality improvement practices utilizing Land and Water Resource Management, MDV, and other grant programs.	Continuous
		Continue implementing the Conservation Reserve Enhancement Program (CREP) and monitoring existing easements.	Continuous
		Continue to work with local municipalities, public services, and applicants to fully implement Open Gov.	Continuous
Fostering Relationships & Collaboration: Greater collaboration and relationship building among government agencies, non-profits, local businesses and citizens are the foundation of the Department's ability to be successful.	Relationships developed with citizens, producers, and local businesses foster holistic community partnerships. Ongoing and transparent dialogue are provided with local municipalities, local businesses, producers, citizens, non-profits, Lake Associations and municipalities. Collaboration with local branches of state and federal organizations such as UW-Extension and NRCS result in the implementation of programs or policies that assist the citizens we serve.	Assist Towns with updating their Town Comprehensive Plans.	12/31/2026
		Continue to offer Lake Management Grant Funding and assistance with lake management activities.	Continuous
		Coordinate with local municipalities and partners to implement the GSST Corridor Plan and construction of the GSST/Walking Iron Bridge, including ongoing maintenance.	Continuous
		Continue implementation of MailChip to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	Continuous
		Coordinate the Nutrient Management Farmer Education (NMFE) program to encourage farmer written nutrient management plans.	Continuous
		Continue to offer the Dane County Clean Sweep Voucher Program	Continuous

Land Resources & Environment

Educational programs: Create events and programs for the education of LRE Committee members, County Board Supervisors and citizens.	Existing and new technology are used or increased to improve communication and collaboration with one another. Trainings provided to the LRE Committee and County Board to improve their knowledge on the role and purpose of the Department. Information and education about Department programs and policies are found in a variety of formats.	Utilize social media and YouTube to create promotional videos with staff experts and provide educational posts that explain objectives or purposes of Department programs.	Continuous
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
		Continue presenting monthly reports to the LRE Committee with each service area identifying monthly or quarterly highlights to be presented with visual aids for greater impact and understanding.	Continuous
		Add interpretive signage to County managed properties to emphasize history, habitats, and management techniques.	12/31/2026
		Distribute information about Departmental resources, programs, and public educational activities through various media outlets, Sauk County Steward newsletter, workshops, and the Department Website.	Continuous
		Host pasture walks and field days, workshops, school aged programs, and parks and recreation programs.	Continuous
		Implement the Sauk County Farm Property Master Plan and utilize the space for educational programming.	Thru 2042
		Support and highlight the producer led watershed group accomplishments; partner with them for events and the promotion of regenerative agriculture.	Continuous
Funding & Department Assessment: Ensure necessary funding for appropriate staffing and administration of programs. Continued efforts will be made to assess and evaluate programs, partnerships and Department progress.	Department and County resources are evaluated and used efficiently to invest in long-term needs. An evaluation of the cost effectiveness of current programs and projects at the annual service area assessment results in the prioritization of future efforts and focus areas. Public input is continuously requested to improve Department programs, events, and educational outreach.	Utilize information contained within Property Master Plans and the ADA Audit and Transition Plan to inform the Capital Improvement Plan (CIP).	Continuous
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
		Complete and implement updated Parks Special Events policy.	12/31/2026
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	Continuous
		Continue record retention efforts, organize record storage areas, and explore opportunities to reduce paper and physical filing systems.	12/31/2026
		Create a department policy and procedure manual.	12/31/2026
		Work with local municipalities, other government agencies, and non-profits to explore opportunities to share costs or consolidate services.	Continuous

Land Resources & Environment

Program Title	Program Description	Mandates and References	Key Outcome Indicators
Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Preparation of the Farmland Preservation Plan and Planned Rural Development Program. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Tri-County Airport zoning regulation, Rural Identification, Shoreland Zoning, and Floodplain/wetland zoning. Develop park related master plans and other similar types of documents for program areas affecting the LRE Department.	Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
Code Enforcement	Implementation 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 violation investigations and inspections to determine compliance as well as issuance of citations or court proceedings.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Administration of the WI Fund program to assist low-income individuals in obtaining grants to cover the costs to replace failing septic systems.	Wis. Stats. 145; Admin Code DSPS 383-387; Sauk County Ordinance 25	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
Fire 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	Assign, create, and place fire signs in accordance with ordinance requirements and department policy. Coordinate final information with appropriate departments and outside agencies.
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	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135. Set benchmarks for existing mines to assist in meeting annual reporting requirements.
Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	Verify annual compliance with easements purchased through this program.

Land Resources & Environment

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. Members of this body also serve on the Tri-County Airport Board of Appeals, which meets when necessary for variance requests located within the airport overlay districts.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances. Provide for processes and policies that ensure a fair, effective, and efficient hearing.
Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the LRE 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. In 2021, the Dane County Clean Sweep Voucher Program was initiated and continues each year.	Wis Stat 93.57	Provide for the Clean Sweep event each year, providing options for the proper disposal of electronics and hazardous waste. Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
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	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely. Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
Community Outreach, Education, and Monitoring	This includes coordinating K-12 conservation educational programs, monitoring streams and other waterbodies, and providing farmer and rural landowner conservation projects and programs. Park outreach and educational program opportunities are also examined and initiated when feasible. These activities are necessary to achieve many of the department goals and objectives and are utilized as match for grant funding opportunities.	Wis Admin ATPC 50	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.
Farmland Preservation Program (FPP)	A critical component of the department efforts, this program requires conservation compliance and farmland development protection in exchange for tax credits. Landowners receive roughly \$700,000 per year in tax credits through participation in the program. Administration of the program requires considerable staff time and also achieves widespread conservation throughout the county.	Wis Admin ATPC 50, NR 151	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.
Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under a LWRM Plan to be eligible for grants from the WI DATCP. Grant amounts are provided by the state for staff and cost-sharing for landowners to install 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, protecting land and water resources, and improving farm productivity and profitability. Every ten years considerable time is devoted to rewriting the plan for the next period. Such an update occurred in Fall 2017.	Wis Admin ATPC 50, NR 151	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.
Phosphorus Reduction Programs	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. Municipalities also enter into agreements with the LRE department to assist with the implementation of Water Quality Trading (WQT) plans.	Wis Stats 283.16, Admin Code NR 151	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on non-point source locations.

Land Resources & Environment

Waste Ordinance / Nutrient Mgmt	County permits are required for the construction, alteration, expansion, and abandonment 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 management 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 ATPC 50, NR 151	Assist with the review process for the installation, alteration, expansion or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
Producer Led Watershed Group	Coordination of local Producer-Led Watershed Groups. Staff assist groups with delivering cost share programs, on-farm demonstration and research projects, and education and outreach efforts on conservation systems and innovative practices that improve water quality to farmers and other community members within their local watersheds.	Wis Admin ATPC 50, NR 151	Adoption of conservation practices will reduce soil erosion and improve water quality while maintaining farm productivity and profitability.
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. Annual payments are made to owners from state and federal funds. County commitment consists of the staff time to assist with the application process and survey and design and conservation practices. County landowners have received over \$1.3 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	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.
Wildlife Mgmt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent processing 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	Transfer of funds for assistance with wildlife damage.
Sauk County Farm Mgmt	The Department has developed a property master plan for the County Farm to ensure the continued management of the site's agricultural and natural resources, the preservation of its historic features, and the transformation of the space into an educational amenity for the Sauk County community. Revenues from the rental of cropland and pastureland amount to over \$40,000 per year. It is a showcase of soil health and conservation practices for Sauk County.		Maintain the Sauk County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
USDA Assistance	Staff assist with federal program implementation to leverage the conservation benefits provided to the county and the cost share assistance provided to landowners. The conservation practices installed help to protect land and water resources.	Wis Admin ATPC 50, NR 151	Department assists USDA-NRCS with installing conservation practices that prevent soil erosion and reduce agricultural runoff. Implementation of practices protect land and water resources while maintaining farm productivity and profitability.
Cooperative Conservation Agreement	The Cooperative Conservation Agreement is for the purpose of leveraging USDA-NRCS resources, addressing local natural resource issues, encouraging collaboration and developing state and community level conservation leadership. The funding opportunity is to leverage USDA-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.	2018 Farm Bill	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.
Snowmobile	Grant funds are awarded to the County, which comes from snowmobile registrations, trail pass revenue, and gas tax from gas used in snowmobiles. Funds are passed-through the County to reimburse the snowmobile clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.09(26)	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
ATV / UTV	Grant funds are awarded to the County, which comes from ATV/UTV registrations, trail pass revenue, and gas tax from gas used in similar vehicles. Funds are passed-through the County to reimburse the ATV/UTV clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats 23.33; NR 64	Implementation of collaborative efforts to support ATV organizations in Sauk County.
OHM	Grant funds are awarded to the County, which comes from off-highway vehicle registrations. Funds are passed-through the County to reimburse clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.335; NR 65	Implementation of collaborative efforts to support OHM organizations in Sauk County.

Land Resources & Environment

Camping	The Department's Park and Recreation Service area, maintains and operates a 46-unit campground at White Mound Park. An on-line registration system opens each year, accepting reservations for the campground, which is open May thru November. Camping is also available for those individuals that wish to bring their horse and enjoy the horse trails. A newly renovated Equestrian Campground opened in May 2024, which has seven (7) campsite available. Primitive camping sites are also available.	Sauk County Ordinance Chapter 10; ATCP 79	Improved and compliant campsites with access to park amenities and activities.
Park Operations	Maintenance and operation of all 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).		Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
Lake Management	Management and monitoring of water resources to determine general trends in water quality. Provide assistance to private landowners with the installation of conservation practices that will protect lakeshore properties and collaborate with lake protection groups to promote these efforts.		Installation of conservation practices that protect shoreland properties and reduce erosion and runoff to lakes. Assist lake protection groups with lake management plan implementation. Increased Secchi Disk Readings to ensure clear water.
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)	Implementation of a project that meets one of the category requirements for the funds.
Great Sauk State Trail (GSST)	Includes the development, management, and maintenance of the Great Sauk State Trail. The Great Sauk State Trail Corridor Master Plan adopted in 2024 provides the roadmap to construct the remaining portions of the trail from its current terminus at Goette Rd to the Depot in the City of Reedsburg. Contracts and agreements are also in place for the construction of the WI River Bridge, which will connect the Great Sauk State Trail to the Walking Iron Trail in Dane County.		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.
Outlay	GSST Corridor Expansion/WI River Bridge White Mound Park maintenance building County Farm Plan Implementation (shelter, porta john enclosure, parking, Firehouse) ADA Transition Plan Implementation Hemlock Park fishing pier Vehicle Purchases & Leases Park System signs Comprehensive Plan Summer Oaks boat landing	\$7,350,000 \$1,300,000 \$200,000 \$42,000 \$175,000 \$91,250 \$20,000 \$150,000 \$75,000	Implementation and completion of specific projects identified on the capital outlay document.

Land Resources & Environment

Program Evaluation

	Planning & Zoning	Code Enforcement	Permits	Septic Maintenance	Fire Signs
Revenues					
Tax Levy	(326,917)	(127,393)	52,554	(51,681)	351
Grants and Aids	-	-	-	(8,000)	-
Licenses & Permits	(29,000)	-	(222,000)	(18,750)	(13,000)
Fines & Forfeitures	-	(9,000)	-	-	-
User Fees	(1,000)	-	-	-	-
Intergovernmental	(250)	-	-	-	-
Use of Fund Balance	(150,000)	-	-	-	-
Total Revenues	\$ (507,167)	\$ (136,393)	\$ (169,446)	\$ (78,431)	\$ (12,649)
Expenses					
Wages & Benefits	303,801	117,140	152,928	56,660	5,593
Operating Expenses	203,366	19,253	16,518	21,771	7,056
Total Expenses	\$ 507,167	\$ 136,393	\$ 169,446	\$ 78,431	\$ 12,649
FTE's	2.45	1.01	1.53	0.59	0.06

Program Evaluation

	Non-Metallic Mining (NMM)	Baraboo Range Monitoring	Board of Adjustment	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Dam Maintenance
Revenues					
Tax Levy	7,080	1	(31,102)	(65,714)	(45,877)
Grants and Aids	-	-	-	(18,449)	-
Licenses & Permits	(33,000)	-	(7,000)	-	-
User Fees	-	-	-	(4,000)	-
Use of Fund Balance	-	(1,779)	-	-	(150,000)
Total Revenues	\$ (25,920)	\$ (1,778)	\$ (38,102)	\$ (88,163)	\$ (195,877)
Expenses					
Wages & Benefits	18,801	1,778	25,729	25,635	31,793
Operating Expenses	7,119	-	12,373	62,528	164,084
Total Expenses	\$ 25,920	\$ 1,778	\$ 38,102	\$ 88,163	\$ 195,877
FTE's	0.17	0.01	0.22	0.23	0.24

Land Resources & Environment

Program Evaluation

	Community Outreach, Education, and Monitoring	Farmland Preservation Program (FPP)	Land & Water Resource Mgmt (LWRM)	Phosphorus Reduction Programs	Waste Ordinance / Nutrient Mgmt
Revenues					
Tax Levy	(248,333)	(55,810)	(217,928)	(32,930)	(116,942)
Grants and Aids	(117,000)	(81,000)	(111,473)	(25,000)	(64,110)
Licenses & Permits	-	-	-	-	(1,000)
Fines & Forfeitures	-	-	-	-	(2,000)
User Fees	(1,500)	-	-	-	-
Intergovernmental	-	-	-	(4,400)	-
Use of Fund Balance	-	-	(40,000)	-	-
Total Revenues	\$ (366,833)	\$ (136,810)	\$ (369,401)	\$ (62,330)	\$ (184,052)
Expenses					
Wages & Benefits	223,318	86,569	207,949	57,930	90,641
Operating Expenses	143,515	50,241	121,452	4,400	93,411
Outlay	-	-	40,000	-	-
Total Expenses	\$ 366,833	\$ 136,810	\$ 369,401	\$ 62,330	\$ 184,052
FTE's	2.06	0.67	1.58	0.41	0.72

Program Evaluation

	Producer Led Watershed	Conservation Reserve Enhancement Program (CREP)	Wildlife Mgmt / Damage	Sauk County Farm Mgmt	USDA Assistance
Revenues					
Tax Levy	(22,829)	(10,412)	(2,352)	780	(73,739)
Grants and Aids	(50,000)	(10,000)	(20,017)	(15,000)	(20,000)
User Fees	-	(15)	-	(51,245)	-
Use of Fund Balance	-	-	-	(205,961)	-
Total Revenues	\$ (72,829)	\$ (20,427)	\$ (22,369)	\$ (271,426)	\$ (93,739)
Expenses					
Wages & Benefits	40,071	15,952	2,352	47,116	84,210
Operating Expenses	32,758	4,475	20,017	24,310	9,529
Outlay	-	-	-	200,000	-
Total Expenses	\$ 72,829	\$ 20,427	\$ 22,369	\$ 271,426	\$ 93,739
FTE's	0.40	0.09	0.02	0.31	0.55

Program Evaluation

	Cooperative Conservation Agreement	Snowmobile	ATV / UTV	OHM	Camping
Revenues					
Tax Levy	912	(2,909)	(970)	(970)	(56,893)
Grants and Aids	(85,970)	(71,490)	(767)	(1,000)	-
User Fees	-	-	-	-	(95,000)
Total Revenues	\$ (85,058)	\$ (74,399)	\$ (1,737)	\$ (1,970)	\$ (151,893)
Expenses					
Wages & Benefits	83,856	2,909	970	970	125,654
Operating Expenses	1,202	71,490	767	1,000	26,239
Total Expenses	\$ 85,058	\$ 74,399	\$ 1,737	\$ 1,970	\$ 151,893
FTE's	1.00	0.03	0.01	0.01	1.45

Program Evaluation

	Park Operations	Lake Management	County Conservation Aids	Great Sauk State Trail (GSST)	Totals
Revenues					
Tax Levy	(351,164)	(128,717)	(2,245)	132,634	(1,779,515)
Grants and Aids	-	(50,000)	(2,245)	(1,700,000)	(2,451,521)
Licenses & Permits	-	-	-	(8,000)	(331,750)
Fines & Forfeitures	-	-	-	-	(11,000)
User Fees	(143,000)	-	-	-	(295,760)
Intergovernmental	-	-	-	-	(4,650)
Use of Fund Balance	(1,673,250)	-	-	(1,958,508)	(4,179,498)
Total Revenues	\$ (2,167,414)	\$ (178,717)	\$ (4,490)	\$ (3,533,874)	\$ (9,053,694)
Expenses					
Wages & Benefits	346,094	75,098	-	71,874	2,303,391
Operating Expenses	158,070	103,620	4,490	212,000	1,597,054
Outlay	1,663,250	-	-	3,250,000	5,153,250
Total Expenses	\$ 2,167,414	\$ 178,718	\$ 4,490	\$ 3,533,874	\$ 9,053,695
Net (Revenue) / Expense	\$ -	\$ 1	\$ -	\$ -	\$ 1
FTE's	3.83	0.67	-	0.65	20.99

Land Resources & Environment

Output Measures - How much are we doing?

Description	2024 Actual	2025 Estimate	2026 Budget
Conservation			
Provide financial assistance to landowners and operators with installing conservation practices.	37 practices	48 practices	30 practices
Provide technical assistance to landowners to install conservation practices.	347 landowners	350 landowners	350 landowners
Provide outreach and education programs to school aged audiences and adults.	87 programs	70 programs	70 programs
Share information and engage with the public utilizing social media and email marketing.	291 Facebook posts 125 Mailchimp emails	200 Facebook posts 125 Mailchimp emails	200 Facebook posts 125 Mailchimp emails
Provide residents with opportunities to recycle agricultural plastics and properly dispose of household hazardous waste and electronics.	7 events	7 events	7 events
Enhance natural communities by offering the annual tree sale and native plant sale	2 programs	2 programs	2 programs
Visit farms to determine compliance with state and local soil and water conservation standards for the Farmland Preservation Program and Sauk County Chapter 26 Ordinance.	120 farm inspected	125 farm inspected	125 farms inspected
Planning and Zoning			
Review of Plats of Survey - # reviewed	100	100	100
Total number of standard corners	2,912	2,912	2,912
Review and approve Subdivision Plats and Certified Survey Maps (CSMs) for compliance with state statutes and County ordinance.	1 plat 108 CSM	1 plat 105 CSM	1 plat 110 CSM
Conduct zoning related inspections for permitting and ordinance compliance purposes (BOA, Shoreland, Code Enforcement, Non-metallic mining, etc.)	229	200	200
Annually review and provide reports to the DNR for all non-metallic mining sites/acres.	37 sites / 727 open acres	37 sites / 718 open acres	36 sites / 680 open acres
Review and approve Planned Rural Development Lots, to preserve and protect agriculturally viable acres.	16 Lots 773 participating acres 58.15 PRD lot acres	15 Lots 710 participating acres 30 PRD lot acres	12 Lots 600 participating acres 16 PRD lot acres
Work with landowners to obtain necessary zoning permits for conditional uses.	8 CUP	15 CUP	13 CUP
Review land use and sanitary permits for compliance with state regulations and County ordinances.	402 Land Use 198 Sanitary	550 Land Use 170 Sanitary	550 Land Use 155 Sanitary
Work to address complaints and ordinance violations through the Department's Code Enforcement policy.	9 citations	15 citations	15 citations
Assist landowners with failing septic systems that may qualify for assistance through the Wisconsin Fund Program.	0 / \$0	0 / \$0	0 / \$0
Provide notice to landowners of Septic Maintenance Requirements.	3,523	3,538	3,580
Review and ensure compliance with state requirements for POWTS Soil Tests and Septic Closing On-site Inspections.	2 Soils On-site 146 Closing Inspections	3 Soils On-site 120 Closing Inspections	5 Soils On-site 115 Closing Inspections
Parks and Recreation			
Total miles of snowmobile trails maintained.	238.5 miles	238.5 miles	238.5 miles
Online camping reservations	1,011 reservations	1000 reservations	1000 reservations
Direct camping reservations	660 reservations	500 reservations	500 reservations
Camping revenue	110,100	100,000	100,000
Entrance fee revenue	113,100	115,000	115,000
Parks/Properties maintained	16 parks/properties	16 parks/properties	16 parks/properties
Boat landings maintained	6	6	6
Acres of land maintained	2,017 acres	2,107 acres	2,107 acres
Prairie Smoke Terrace reservations	46 reservations	45 reservations	45 reservation
Other shelter reservations	28 reservations	20 reservations	20 reservations
Annual passes given to Sauk County Veterans	380 passes	325 passes	325 passes

Land Resources & Environment

Paddle sport rental revenue	3,490	3,000	4,000
Projects funded by County Conservation Aids	0 projects	1 project	0 projects
Dams - Number of scheduled inspections by engineer completed	-	1	-
Number of Emergency Action Plans for County-owned dams updated and number of meetings held.	2 updates 0 meetings	2 updates 1 meeting	1 update 1 meeting
Number of GSST trail users	N/A	80,000	80,000
GSST Revenue generated - Trail passes	10,045	8,000	8,000
GSST expenses (maintenance, etc.)	9,121	8,000	8,000
Miles of hiking trails maintained at White Mound	7.85 miles	7.85 miles	7.85 miles
Miles of biking trails maintained	10.9 miles	11.4 miles	11.4 miles
Miles of horse trails maintained	9.46 miles	9.46 miles	9.46 miles

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

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.	6,493 tons of soil 5,589 lbs phosphorus reduction 45,000,000 gallons of water infiltrated	4,000 tons of soil 4,000 lbs phosphorus reduction 40,000,000 gallons of water infiltrated	4,000 tons of soil 4,000 lbs phosphorus reduction 40,000,000 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.	42,038 acres impacted	30,000 acres impacted	30,000 acres impacted
Outreach and education. Presentations of programs offered by staff.	The public will better understand the department's mission and topics of interest.	4,141 participants	7,000 participants	7,000 participants
Virtual engagement with the public.	The public will be provided "real time" information regarding department programs, events, and other important information.	69,135 reached via Facebook 32,062 reached via email	60,000 reached via Facebook 45,000 reached via email	60,000 reached via Facebook 45,000 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.	9 vouchers issued 16,100 lbs waste collected 19,460 lbs tires collected 26,820 lbs electronics collected 14.6 tons ag plastics collected	10 vouchers issued 15,000 lbs waste collected 20,000 lbs tires collected 25,000 lbs electronics collected 14 tons ag plastics collected	10 vouchers issued 15,000 lbs waste collected 20,000 lbs tires collected 25,000 lbs electronics collected 15 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.	18,975 trees sold 2,048 native plants sold	19,870 trees sold 4,000 native plants sold	20,000 tree sold 4,000 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.	120 on-site visits	125 on-site visits	125 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.	50 non-reporting 1 failing	200 non-reporting 2 failing	200 non-reporting 1 failing
Compliance achieved - violations	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	2 closed	5 closed	5 closed

Land Resources & Environment

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.	37 plans / 0 acres reclaimed	37 plans / 0 acres reclaimed	36 plans / 15 acres reclaimed
Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	48 events/ over 430 participants	12 events / 640 participants	10 events / 750 participants
Parks and Recreation				
Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	.13 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.	0 grants	1 grant 2,435	0 grants
Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County.	9 events 956 participants	10 events 1,000 participants	10 events 1,000 participants
Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans or authorized projects.	0 miles	0.5 miles	0 miles
Number of Dam compliant with the State of Wisconsin DNR/ DATCP	Safety for county residents and visitors	6 compliant	6 compliant	6 compliant

Land Resources & Environment

	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	Estimated Year End Actual as of August 2025	2026 Budget	\$ Change from 2025 Amended to 2026 Budget	% Change from 2025 Amended to 2026 Budget
Revenues								
Tax Levy	1,448,624	1,702,669	1,822,821	2,022,190	2,022,190	1,779,515	(242,675)	-12.00%
Grants and Aids	499,928	1,602,678	2,751,449	8,621,709	2,736,830	2,451,521	(6,170,188)	-71.57%
Licenses & Permits	336,603	352,043	346,416	293,750	300,400	331,750	38,000	12.94%
Fines & Forfeitures	12,703	28,027	13,687	11,000	4,000	11,000	-	0.00%
User Fees	269,449	298,508	293,856	285,845	296,961	295,760	9,915	3.47%
Intergovernmental	90,939	718,645	851,435	4,734,047	696,946	4,650	(4,729,397)	-99.90%
Donations	696	150	75	-	-	-	-	0.00%
Miscellaneous	8,720	7,373	1,512	-	7,008	-	-	0.00%
Use of Fund Balance	29,464	-	-	2,503,261	1,863,629	4,179,498	1,676,237	66.96%
Total Revenues	2,697,126	4,710,093	6,081,251	18,471,802	7,927,964	9,053,694	(9,418,108)	-50.99%
Expenses								
Wages & Salaries	1,200,511	1,257,436	1,516,914	1,629,465	1,629,157	1,716,862	87,397	5.00%
Labor Benefits	410,968	391,755	455,105	498,381	498,600	586,528	88,147	18.00%
Supplies & Services	948,580	2,183,508	3,147,075	2,449,625	2,422,470	1,597,054	(852,571)	-35.00%
Capital Outlay	137,067	245,311	525,254	13,894,331	3,377,737	5,153,250	(8,741,081)	-63.00%
Addition to Fund Balance	-	632,083	436,903	-	-	-	-	0.00%
Total Expenses	2,697,126	4,710,093	6,081,251	18,471,802	7,927,964	9,053,694	(9,418,108)	-51.00%

County Surveyor Combined into Land Resources & Environment in 2025

County Surveyor Combined into Land Records Modernization in 2026

Land Resources & Environment

Outlay	Total Expense Amount	Property Tax Levy Impact
Additional Rustic Campsites	0	0
All-terrain Handicapped Wheelchair	0	0
Comprehensive plan update	0	0
Construct boardwalk and bridge	0	0
Construct Canoe/Kayak Launch Hwy 136	0	0
Construction of Education Center	0	0
Construction of GSST extension	1,000,000	0
Construction of Lake Trail and Boardwalk	0	0
Construct shelter, playground, restrooms	0	0
Construct WI River bridge	1,000,000	0
Dam Outlet Pipe Repairs	0	0
Douglas Landing Improvements	0	0
Dredge lake	0	0
Engineered Plans for Education Center	0	0
Engineer extension of GSST corridor	1,250,000	0
Expand Community Gardens	0	0
Firehouse Improvements	50,000	0
Future Land Acquisition-TBD	0	0
Implement ADA Transition Plan	42,000	0
Install ADA fishing pier	175,000	0
Interpretive Southern Trail	0	0
Memorial Garden	0	0
New Park Maintenance & Storage Building	1,300,000	0
North Landing Improvements	0	0
Outdoor Classroom	0	0
Outdoor Classroom Engineering Plans	0	0
Park Entrance Improvements	0	0
Parking Lot	0	0
Parking lot crack filling, sealing	0	0
Pasture Expansion	0	0
Plans for shelter, playground, restrooms	0	0
Plans/specs for boardwalk and bridge	0	0
Plans/Specs for Lake Trail and Boardwalk	0	0
Prairie Planting	0	0
Renovate boat launch	0	0
Replace/Install Park Signage	20,000	0
Replacement of the boat ramp	0	0
Replacement of the pier	75,000	0
Replace/Upgrade 2nd Foot Bridge	0	0
Shelter and Porta-John Enclosure	100,000	0

Land Resources & Environment

Site Prep - Grading/Parking Lot Construc	50,000	0
Story Walk/Interpretive History Walk	0	0
Tax Levy	0	0
Vehicle	40,000	0
Vehicle	37,000	0
Mower	14,250	0
2026 Total	5,153,250	0
2027	4,805,000	0
2028	9,434,500	1,000,000
2029	4,326,500	1,000,000
2030	181,500	0

Land Resources & Environment

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

2026 Budget Outlook: The 2026 Budget considers increased staffing costs, capital outlay items, and changes in anticipated grant and revenue amounts when compared to prior years.

- Change 1:** In 2026, the County Surveyor will be moved into the Land Information Department's budget. Back in 2024, the Sauk County Board of Supervisors approved changing the County Surveyor from an elected to an appointed official and the 2025 LRE budget including funds for the County Surveyor.
- Change 2:** Implementation of Master Plans: Planning and Parks staff created the Hemlock County Park master plan to further develop the property for recreational use and natural resources protection for residents and visitors. The 2026 budget includes funding to begin implementation of this plan. Continued implementation of the Sauk County Farm master plan is included in the 2026 budget for improvements to the historic firehouse, construction of a pavilion and port-a-john enclosure, and parking improvements. Additional implementation of the White Mound County Park master plan is also included in the 2026 budget for the construction of a new maintenance building.
- Change 3:** In 2026, the Great Sauk State Trail/Wisconsin River recreational bridge will be completed and opened for use. The bridge and trail connection with Dane County will further develop and enhance recreational amenities in the region and will help drive tourism and economic development. In addition to the bridge, in 2026 engineering work will be completed to extend the trail corridor between Goette Road and the north and south entrances to Devil's Lake State Park and the spur into the City of Baraboo.
- Change 4:** The LRE Department will realize increased State funding in 2026 for Land Conservation staff and program support provided through the Wisconsin Department of Agriculture, Trade, and Consumer Protection. This additional resource was approved in the State's biennial budget and will provide more funding for staff working on land conservation activities.
- Change 5:** More efficiencies and improvements in permitting will be realized as staff utilization of Open Gov reaches its full potential in 2026. In January 2025, Planning and Zoning staff moved to Open Gov, an on-line, digital permitting system. Staff spent the year implementing this change, which is showing benefits including improved customer service, reduced permit review and administrative staff time, improved coordination among staff, improved communication, and more detailed and accessible records.

Description of Change	All Other Operations		Changes from Prior Year						
	2025 Amended LRE Budget	Cost to Continue Operations in 2026	County Surveyor	Implementation of Master Plans	Great Sauk State Trail	Cooperative Conservation Agreement Grant	Expanded Conservation Assistance	2026 Finance Budget	Change from 2025 to 2026 Budget
Change 1	Change 2	Change 3	Change 4	Change 5					
Tax Levy	2,022,190	115,413	76,956	7,000	-	-	-	1,779,515	(242,675)
Use of Fund Balance or Carryforward Funds	2,503,261	(694,153)	-	803,740	(53,534)	-	-	4,179,498	1,676,237
All Other Revenues	13,946,351	(6,582,965)	-	(21,000)	2,022,453	(29,556)	(16,300)	3,094,681	(10,851,670)
Total Funding	18,471,802	(7,161,705)	76,956	789,740	1,968,919	(29,556)	(16,300)	9,053,694	(9,418,108)
Labor Costs	2,127,846	123,235	-	-	-	(20,658)	-	2,303,390	175,544
Supplies & Services	2,449,625	(1,004,014)	76,956	-	-	(8,898)	(16,300)	1,597,054	(852,571)
Capital Outlay	13,894,331	(6,280,926)	-	789,740	1,968,919	-	-	5,153,250	(8,741,081)
Total Expenses	18,471,802	(7,161,705)	76,956	789,740	1,968,919	(29,556)	(16,300)	9,053,694	(9,418,108)

Issues on the Horizon for the Department:

In June 2025, the Planning and Zoning staff helped kick off the comprehensive planning process known as "Sauk County Futures Forged." The expectation is for a 20-month timeline, resulting in an updated comprehensive plan which will guide land use planning, growth, development, and infrastructure investment for the next 20 years.

Additional Chapter 26 implementation will begin in 2026 based on a watershed prioritization project that was completed in 2024. This may result in additional cost share assistance requests and the need to secure more grant funding.

Land Resources & Environment

The County will continue the Well Water (Groundwater) Monitoring Program into its seventh year. This collaborative effort between the LRE Department, Public Health, University of Wisconsin Extension, and the UW-Stevens Point collects groundwater data from private wells in the County. The data allows staff to evaluate groundwater quality trends and enable the County to make meaningful program and policy decisions for improving groundwater quality.

The full update to the Chapter 7 Zoning Code is expected to be adopted by the Sauk County Board of Supervisors in early 2026. The amendment to the ordinance was generated from changes to State law, requests from Towns, changing land use patterns, and addressing local land use issues. Changes have been made throughout Chapter 7 that include updated use and development standards, planned rural developments, and temporary use permits. Significant changes to permitted land uses include solar and wind energy systems, accessory dwellings, and agricultural tourism.

The Department will continue to work with the Land Resources and Extension Committee to update and improve the metrics used to evaluate program efficiency and performance. These initiatives will provide a better outlook on the programs offered by the Department. Such information can be utilized to educate the public and County Board of Supervisors.



Tables & Charts

Fund Balance - Budgeted Usage

General Fund		
Accounting		
Use of fund balance for staff transition & retirement	Non-Recurring/Capital	94,651
		94,651
County Clerk		
Use of fund balance for purchasing new election equipment	Non-Recurring/Capital	464,725
		464,725
Building Services		
Use carryforward for remodel and security improvements	Non-Recurring/Capital	2,498,007
Use carryforward for energy cost saving measures	Non-Recurring/Capital	1,697,606
Use carryforward for Law Enforcement Center (LEC) roof replacement	Non-Recurring/Capital	1,111,768
Use fund balance for upgrade building controls - Courthouse	Non-Recurring/Capital	1,077,356
Use carryforward for communications upgrades	Non-Recurring/Capital	946,728
Use fund balance for LEC generator replacement	Non-Recurring/Capital	500,000
Use fund balance for remodel and security improvements	Non-Recurring/Capital	250,000
Use fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use carryforward for elevator upgrades	Non-Recurring/Capital	176,580
Use fund balance for communications upgrades battery & radio equipment at towers	Non-Recurring/Capital	137,376
Use carryforward for LEC carpet replacement	Non-Recurring/Capital	80,000
Use fund balance for vehicle replacement	Non-Recurring/Capital	75,000
Use carryforward for facility renovations	Non-Recurring/Capital	61,590
Use carryforward for LRE kitchen equipment replacement	Non-Recurring/Capital	11,485
		8,848,496
Sheriff		
Use fund balance for future mobile/portable radio equipment replacements	Non-Recurring/Capital	125,000
Use carryforward for pre-paid radio upgrade	Non-Recurring/Capital	83,340
		208,340
Coroner		
Use fund balance for outlay- vehicle	Non-Recurring/Capital	45,000
		45,000
MIS		
Use carryforward for equipment purchases	Non-Recurring/Capital	161,993
Use fund balance for infrastructure upgrades	Non-Recurring/Capital	148,500
		310,493
Emergency Managment		
Use fund balance for mobile/ portable radio upgrades	Non-Recurring/Capital	12,000
		12,000

General Fund Continued		
General-Non Departmental		
Use of fund balance for vacancy factor	Vacancy & Turnover	2,000,000
Use of fund balance for UW Platteville Baraboo Sauk County campus projects	Continuing Programs	335,687
Use of fund balance for UW Platteville Baraboo Sauk County capital improvements	Non-Recurring/Capital	92,500
Use of fund balance for contingency fund	Contingency Fund	350,000
		2,778,187
	General Fund Total	17,480,117
Other Funds		
Aging & Disability Resource Center (ADRC)		
Use carryforward balance for Nutrition Program	Continuing Programs	150,000
		150,000
Health Care Center		
Use of fund balance for vacancy factor	Vacancy & Turnover	450,000
Use fund balance for outlay	Non-Recurring/Capital	457,418
Use fund balance for depreciation	Non-Recurring/Capital	538,860
		1,446,278
Highway		
Use fund balance for outlay	Non-Recurring/Capital	1,390,000
Use fund balance for Facility Upgrades	Non-Recurring/Capital	650,000
		2,040,000
Human Services		
Use of opioid fund balance for Child Protective Services Position	Continuing Programs	162,868
		162,868
Land Records Modernization		
Use fund balance for land information projects, monumentation and capital	Continuing Programs	103,562
		103,562
Landfill Remediation		
Use program funds for long term care	Continuing Programs	16,525
		16,525
	Other Funds Total	3,919,233
	Grand Total Use of Fund Balances	21,399,350

Fund Balance - Budgeted Usage

General Fund		
Public Health		
Use opioid fund balance for opioid abatement program	Continuing Programs	136,612
Use carryforward for Environmental Health DATCP	Continuing Programs	125,581
Use carryforward for Community Health Improvement Plan (CHIP/CHA)	Continuing Programs	50,000
Use carryforward for Public Health programs	Continuing Programs	40,000
Use carryforward for Women Infants & Children program	Continuing Programs	30,167
Use carryforward for Environmental Health DATCP for outlay-vehicle	Non-Recurring/Capital	30,000
Use carryforward for Prenatal & Breastfeeding programs	Continuing Programs	26,787
Use carryforward for multiple Community Care programs	Continuing Programs	21,500
Use carryforward for Public information, communications and outreach	Continuing Programs	20,000
Use carryforward for Environmental Health programs	Continuing Programs	16,617
Use carryforward for Maternal Child Health	Continuing Programs	15,000
Use carryforward for Rural Safety Days	Continuing Programs	9,000
Use carryforward for Seal a Smile program	Continuing Programs	7,463
Use carryforward for Immunization program	Continuing Programs	5,000
Use carryforward for Keeping Kids Alive program	Continuing Programs	5,000
		538,727
Land Resources and Environment		
Use fund balance for Great Sauk State Trail development	Non-Recurring/Capital	1,750,000
Use carryforward for White Mound park maintenance and storage building	Non-Recurring/Capital	1,060,000
Use fund balance for White Mound park maintenance and storage building	Non-Recurring/Capital	240,000
Use carryforward for Great Sauk State Trail development	Non-Recurring/Capital	208,508
Use fund balance for ADA fishing pier	Non-Recurring/Capital	175,000
Use fund balance for park upgrades	Non-Recurring/Capital	162,203
Use carryforward for County Farm master plan	Non-Recurring/Capital	110,000
Use fund balance for dam maintenance - Delton	Non-Recurring/Capital	100,000
Use fund balance for County Farm Master Plan	Non-Recurring/Capital	90,000
Use fund balance to replace Summer Oaks Boat landing pier	Non-Recurring/Capital	75,000
Use carryforward balance for dam repairs	Non-Recurring/Capital	55,008
Use carryforward balance for dam maintenance - Lake Redstone	Non-Recurring/Capital	50,000
Use carryforward for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	42,000
Use fund balance for Lake Management program	Non-Recurring/Capital	40,000
Use carryforward for Sauk County Park system signage	Non-Recurring/Capital	20,000
Use carryforward balance for Baraboo Range monitoring	Continuing Programs	1,779
		4,179,498

General Fund Continued			
	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	14,619,611	3,036,278	17,655,889
Start Up of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	2,000,000	450,000	2,450,000
Continuing Programs	510,506	432,955	943,461
	17,480,117	3,919,233	21,399,350
General Fund - Use of Carryforward	8,778,507		
General Fund - Use of Fund Balance	8,701,610		
	17,480,117		

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

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget	
											\$	%
General Government	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,721,477)	(1,584,916)	(3,448,464)	(4,920,330)	(5,547,146)	(626,816)	12.74%
Justice & Public Safety	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	15,681,163	15,850,161	16,832,317	17,790,961	18,836,028	1,045,067	5.87%
Public Works	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	4,663,703	4,654,938	4,410,262	4,408,463	4,433,577	25,114	0.57%
Health & Human Services	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	11,718,931	11,653,414	13,084,745	13,926,229	14,301,256	375,027	2.69%
Culture	68,762	68,762	92,422	69,745	53,245	46,905	18,620	19,589	18,550	16,150	(2,400)	(12.94%)
Recreation	229,529	248,861	249,373	-	-	-	-	-	-	-	-	-%
Education	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	1,641,775	1,712,378	1,740,269	1,628,829	1,756,040	127,211	7.81%
Development	30,000	50,000	50,000	215,070	180,542	136,070	140,119	154,844	-	-	-	-%
Conservation	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	1,413,624	1,667,669	1,822,821	1,987,190	1,779,515	(207,675)	(10.45%)
Capital Outlay	894,500	1,285,000	736,900	791,670	430,000	397,000	436,000	505,000	557,800	532,200	(25,600)	(4.59%)
All Funds Total	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,383	35,121,383	35,397,692	36,107,620	709,928	0.16%

The general government function contains significant revenues that are not directly related to other functions, such as \$12,000,000 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.

Property tax as levied	30,351,664	30,969,018	31,162,356	31,730,876	32,260,337	30,894,764	34,513,109	35,124,280	35,397,692	36,107,620		
Adjustment for delinquent taxes	(1,239)	(19,251)	(14,663)	58,664	47,222	82,930	35,274	(2,897)	TBD	TBD		
Property tax recognized	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,383	35,121,383	35,397,692	36,107,620		

TBD - To be determined

Revenue Summary

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Change from 2025 Amended Budget	
											\$	%
Property Tax	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,382	35,121,383	35,397,692	36,107,620	709,928	2.01%
Sales Tax	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	12,558,823	12,723,457	13,109,544	11,500,000	12,000,000	500,000	4.35%
Other Taxes	781,677	782,564	950,879	897,517	934,124	922,864	1,037,253	814,145	825,265	855,265	30,000	3.64%
Grants and Aids	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	36,343,698	37,389,682	42,758,064	47,666,316	42,108,536	(5,457,780)	(11.47%)
Intergovernmental	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,162,033	10,349,603	10,950,393	14,825,994	11,923,685	(2,902,309)	(19.58%)
Licenses & Permits	913,003	968,298	931,951	953,699	978,958	1,006,889	1,022,356	1,075,213	955,763	1,033,968	78,205	8.18%
User Fees	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	8,328,544	9,814,427	10,337,616	11,793,661	12,467,924	674,263	5.72%
Fines & Forfeitures	488,169	506,515	531,738	462,935	560,531	530,947	560,738	716,305	534,200	578,250	44,050	8.25%
Donations	291,401	608,515	122,134	121,080	176,097	121,876	152,685	155,062	109,200	101,700	(7,500)	(6.87%)
Interest	546,073	1,175,677	1,536,049	672,791	174,452	1,138,993	5,857,486	4,839,014	1,435,106	1,985,753	550,647	38.37%
Rent	481,675	549,625	560,367	734,432	843,655	733,820	802,085	764,045	831,250	776,510	(54,740)	(6.59%)
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	22,700,628	21,399,351	(1,301,279)	(5.73%)
Transfers from Other Funds	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	2,375,799	4,863,700	9,606,367	4,532,517	4,533,642	1,125	0.02%
Other	300,305	344,000	596,074	581,928	773,823	967,117	447,955	1,315,626	212,505	236,855	-	-%
Total Revenues	86,584,432	93,104,846	94,683,371	95,811,409	99,179,689	105,169,097	119,569,809	131,562,777	153,320,097	146,109,059	(7,135,390)	1.35%

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

Property tax as levied	30,305,826	30,951,006	31,166,944	31,804,203	32,248,895	30,930,472	34,512,807	35,086,109	35,397,692	36,107,620		
Adjustment for delinquent taxes	44,599	-1,239	-19,251	-14,663	58,664	47,222	35,274	35,274	TBD	TBD		
Property tax recognized	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,081	35,121,383	35,397,692	36,107,620		

TBD - To be determined

* The 2025 Budget figures represent the 2025 budget as modified by County Board action through April 2025.

EXPENSE SUMMARY

Functional Area	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2025 Estimated Actual	2026 Budget	2026 Change from 2025 Amended Budget	
												\$	%
General Government	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	9,257,349	9,410,152	10,233,695	11,625,019	11,160,615	12,185,410	560,391	4.82%
Public Works/Transportation	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	11,886,657	12,071,650	13,005,507	11,522,113	11,492,881	14,111,835	2,589,722	22.48%
Culture	77,832	153,784	219,299	85,768	54,925	55,196	24,910	25,460	25,650	25,439	25,650	-	-%
Recreation	1,635,194	1,472,990	680,433	25,000	-	-	-	-	-	-	-	-	-%
Education	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,565,638	1,649,172	1,714,097	1,936,723	1,857,757	2,227,542	290,819	15.02%
Justice & Public Safety	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	19,977,916	20,704,395	22,309,548	23,723,778	23,739,484	24,825,158	1,101,380	4.64%
Health & Human Services	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	45,169,382	50,345,355	56,099,489	61,821,101	60,100,341	61,551,396	(269,705)	(0.44%)
Conservation	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	2,560,062	3,832,698	5,119,090	4,772,471	4,550,227	3,900,444	(872,027)	(18.27%)
Economic Development	360,409	406,396	1,030,653	376,664	443,245	607,611	1,240,727	1,079,186	757,677	839,173	608,320	(149,357)	(19.71%)
Debt Service	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	1,366,842	4,191,017	4,191,017	4,192,142	1,125	0.03%
Capital Outlay	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	5,269,657	3,433,110	4,562,691	28,482,945	17,131,956	17,946,720	(10,536,225)	(36.99%)
Transfer to Other Funds	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,606,367	4,532,517	4,562,517	4,534,442	1,925	0.04%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	18,487	Budget Only	-	(18,487)	(100.00%)
Total Gross Expenditures	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	100,140,294	108,973,380	125,121,972	153,409,498	139,651,407	146,109,059	(7,300,439)	(4.76%)

Expenditure Category	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended Budget	2025 Estimated Actual	2026 Budget	2026 Change from 2025 Amended Budget	
												\$	%
Wages & Salaries	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	36,877,633	37,400,185	42,142,652	45,727,421	43,826,700	47,266,159	1,538,738	3.37%
Labor Benefits	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	12,816,458	14,126,520	14,569,587	16,914,878	16,001,804	18,245,509	1,330,631	7.87%
Supplies & Services	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	41,385,720	47,752,269	52,873,833	53,542,233	53,937,413	53,924,087	381,854	0.71%
Debt Service	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	1,366,842	4,191,017	4,191,017	4,192,142	1,125	0.03%
Capital Outlay	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	5,269,657	3,433,195	4,562,691	28,482,945	17,131,956	17,946,720	(10,536,225)	(36.99%)
Transfer to Other Funds	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,606,367	4,532,517	4,562,517	4,534,442	1,925	0.04%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	18,487	Budget Only	Budget Only	(18,487)	(100.00%)
Total Gross Expenditures	80,865,353	90,237,577	93,642,221	93,510,260	94,234,662	100,140,294	108,973,380	125,121,972	153,409,498	139,651,407	146,109,059	(7,300,439)	(4.76%)

* The 2025 Budget figures represent the 2025 budget as modified by County Board action through April 2025.

Sauk County 2026 Finance Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance	% Change 2025 Amended to 2026 Finance		
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,163,138	17,946,720	-	146,109,858	35,397,692	35,124,280	709,928	2.01%	85,750,002	64,350,652
47	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	106,890	11.75%	In General Fund Total	
52	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	(27,594)	(11.44%)	In General Fund Total	
164	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	141,348	15.01%	1,721,110	1,571,110
218	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	(2,400)	(12.94%)	In General Fund Total	
60	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	88,177	4.04%	In General Fund Total	
223	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	43,618	43,618
79	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	1,335	59.49%	In General Fund Total	
171	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	28,701	15.17%	In General Fund Total	
111	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	51,426	5.97%	In General Fund Total	
116	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	(29,309)	(6.27%)	In General Fund Total	
79	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-%	In General Fund Total	
120	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	2,866	1.63%	In General Fund Total	
66	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	29,727	5.07%	In General Fund Total	
70	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	(8,237)	(4.02%)	In General Fund Total	
71	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	77,621	22.52%	In General Fund Total	
124	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	12,441	5.23%	In General Fund Total	
129	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	54,403	7.73%	In General Fund Total	
175	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-	-%	(542)	(542)
133	Drug Seizures Fund	-	13,040	-	13,040	13,840	-	-	13,840	-	-	-	-%	54,692	54,692
134	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	(8,574)	(4.32%)	In General Fund Total	
224	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	42,391	10.94%	In General Fund Total	
76	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	(580,451)	3.88%	50,286,851	32,806,734
177	Health Care Center	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	(788,087)	(100.00%)	10,433,055	8,986,777
152	Highway	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	21,349	0.50%	14,940,190	12,900,190
185	Human Services (HS, Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	748,957	8.03%	1,747,302	1,584,434
80	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-	-%	458,334	458,334
139	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-	-%	-	-
81	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	169,652	26.50%	413,421	309,859
232	Land Resources & Environment (LRE)	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	(242,675)	(12.00%)	In General Fund Total	
160	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-	-%	4,668,643	4,652,118
79	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	84,820	6.83%	In General Fund Total	
86	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	(68,433)	(4.05%)	In General Fund Total	
93	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	300	0.25%	In General Fund Total	
94	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	47,341	6.63%	In General Fund Total	
79	Pink Lady Rail Transit Commission	1,050	-	-	1,050	1,050	-	-	1,050	750	-	300	40.00%	In General Fund Total	
195	Public Health (PH)	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	205,130	10.22%	In General Fund Total	
140	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	19,692	9.48%	In General Fund Total	

Sauk County 2026 Finance Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance	% Change 2025 Amended to 2026 Finance		
100	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	(19,133)	6.19%	In General Fund Total	
144	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	981,522	6.34%	In General Fund Total	
104	Surveyor (to LRM)	-	-	-	-	-	-	-	-	-	73,265	-	-%	In General Fund Total	
79	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	(825)	(0.07%)	In General Fund Total	
79	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	2,750	0.09%	In General Fund Total	
105	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	(475,936)	34.24%	In General Fund Total	
79	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	3,465	5.15%	In General Fund Total	
79	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	-	-%	In General Fund Total	
211	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	38,978	7.15%	In General Fund Total	
79	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
109	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-%	983,328	983,328
ALL FUNDS TOTAL		36,107,620	88,602,088	21,399,350	146,109,058	128,163,138	17,946,720	-	146,109,858	35,397,692	35,124,280	709,928	2.01%	85,750,002	64,350,652
						146,109,858									

	2025 Amended	2026 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	11,122,722,800	12,055,072,700	932,349,900	8.38%
Total Levy Rate	\$ 3.18	\$ 3.00	-0.18	-5.66%
Total Levy Amount	35,397,692	36,107,620	709,928	2.01%
Impact of a one penny increase to the mil rate	\$ 111,227	\$ 120,551	\$ 9,324.00	8.38%
Impact of a one penny increase to the mil rate on an average residential property	\$ 2.83	\$ 3.29	0	
Average residential property value	\$ 282,800	\$ 328,800	\$ 46,000.00	16.27%
Average County tax on an average residential property	\$ 900.00	\$ 984.83	\$ 84.83	9.43%

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance	% Change 2025 Amended to 2026 Finance		
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,124,280	-	0.78%	90,478,648	73,928,912
144	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	-	-%	In General Fund Total	
185	Human Services (HS, Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	-	-%	1,747,302	1,584,434
152	Highway	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	-	-%	14,940,190	12,900,190
79	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	-	-%	In General Fund Total	
60	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	-	-%	In General Fund Total	
232	Public Health (PH)	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	-	-%	In General Fund Total	
195	Land Resources & Environment (LRE)	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	-	-%	In General Fund Total	
86	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	-	-%	In General Fund Total	
79	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	-	-%	In General Fund Total	
79	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	-	-%	In General Fund Total	
164	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	-	-%	1,721,110	1,571,110
47	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	-	-%	In General Fund Total	
111	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	-	-%	In General Fund Total	
177	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	-	-%	413,421	309,859
94	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	-	-%	In General Fund Total	
129	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	-	-%	In General Fund Total	
81	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	-	-%	In General Fund Total	
66	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	-	-%	In General Fund Total	
211	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	-	-%	In General Fund Total	
116	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	-	-%	In General Fund Total	
224	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	-	-%	In General Fund Total	
71	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	-	-%	In General Fund Total	
52	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	-	-%	In General Fund Total	
124	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	-	-%	In General Fund Total	
140	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	-	-%	In General Fund Total	
70	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	-	-%	In General Fund Total	
134	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	-	-%	In General Fund Total	
171	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	-	-%	In General Fund Total	
120	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	-	-%	In General Fund Total	
93	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	-	-%	In General Fund Total	
79	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
79	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	-	-%	In General Fund Total	
218	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	-	-%	In General Fund Total	
79	Pink Lady Rail Transit Commission	1,050	-	-	1,050	1,050	-	-	1,050	750	-	-	-%	In General Fund Total	
79	Health Care Center	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	-	-%	10,433,055	8,986,777
109	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-%	983,328	983,328

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance	% Change 2025 Amended to 2026 Finance		
79	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	-	-%	In General Fund Total	
79	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-%	In General Fund Total	
139	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-	-%	-	-
80	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-	-%	458,334	458,334
160	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-	-%	4,668,643	4,652,118
175	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-	-%	(542)	(542)
223	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	43,618	43,618
133	Drug Seizures Fund	-	13,040	-	13,040	13,040	-	-	13,040	-	-	-	-%	54,692	54,692
104	Surveyor (to LRE)	-	-	-	-	-	-	-	-	-	73,265	-	-%	In General Fund Total	
100	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	-	-%	In General Fund Total	
105	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	-	-%	In General Fund Total	
76	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	-	-%	55,015,497	42,384,994
ALL FUNDS TOTAL		36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,124,280	-	2.01%	90,478,648	73,928,912
						146,109,058									

	2025 Amended	2026 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	11,122,722,800	12,055,072,700	932,349,900	8.38%
Total Levy Rate	\$ 3.18	\$ 3.00	-\$0.18	-5.66%
Total Levy Amount	\$ 35,397,692.00	\$ 36,107,620.00	\$ 709,928.00	2.01%
Impact of a one penny increase to the mil rate	\$ 111,227	\$ 120,551	\$ 9,324.00	8.38%
Impact of a one penny increase to the mil rate on an average residential property	\$ 2.83	\$ 3.29		
Average residential property value	\$ 282,800	\$ 328,800	\$ 46,000	16.27%
Average County tax on an average residential property	\$ 900.00	\$ 984.83	\$ 84.83	9.43%

Sauk County 2026 Finance Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance	% Change 2025 Amended to 2026 Finance		
	ALL FUNDS TOTAL	36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,051,015	346,677	0.78%	85,750,002	64,350,652
144	Human Services (HS, Includes JDS)	10,078,981	29,828,350	162,868	40,070,199	40,070,199	-	-	40,070,199	9,330,024	8,974,223	355,801	3.96%	1,747,302	1,584,434
177	Sheriff	16,456,995	3,268,097	208,340	19,933,432	19,356,232	577,200	-	19,933,432	15,475,473	14,630,054	845,419	5.78%	In General Fund Total	
195	Highway	4,331,766	12,139,748	2,040,000	18,511,514	17,121,514	1,390,000	-	18,511,514	4,310,417	4,331,119	(20,702)	(0.48%)	14,940,190	12,900,190
232	Health Care Center	-	10,890,744	1,446,278	12,337,022	11,879,604	457,418	-	12,337,022	788,087	788,087	-	-%	10,433,055	8,986,777
164	Public Health (PH)	2,211,938	2,567,495	538,727	5,318,160	5,318,160	-	-	5,318,160	2,006,808	1,855,446	151,362	8.16%	In General Fund Total	
79	Land Resources & Environment (LRE)	1,779,515	3,094,681	4,179,498	9,053,694	3,900,444	5,153,250	-	9,053,694	2,022,190	1,822,821	199,369	10.94%	In General Fund Total	
60	Aging & Disability Resource Center	1,083,139	2,252,850	150,000	3,485,989	3,485,989	-	-	3,485,989	941,791	697,342	244,449	35.05%	1,721,110	1,571,110
86	Building Services	2,273,120	958,984	8,848,496	12,080,600	3,152,104	8,928,496	-	12,080,600	2,184,943	2,202,233	(17,290)	(0.79%)	In General Fund Total	
116	Management Information Systems	1,621,283	2,000,832	310,493	3,932,608	3,094,477	838,131	-	3,932,608	1,689,716	1,625,116	64,600	3.98%	In General Fund Total	
79	Transfer Sales Tax to HWY for Debt Pmt	3,078,815	-	-	3,078,815	3,078,815	-	-	3,078,815	3,076,065	8,077,353	(5,001,288)	(61.92%)	0	0
171	Clerk of Courts	438,423	1,145,825	-	1,584,248	1,584,248	-	-	1,584,248	467,732	498,299	(30,567)	(6.13%)	In General Fund Total	
79	Library Board	1,325,999	-	-	1,325,999	1,325,999	-	-	1,325,999	1,241,179	1,303,740	(62,561)	(4.80%)	In General Fund Total	
111	Child Support	217,860	1,023,371	-	1,241,231	1,241,231	-	-	1,241,231	189,159	142,655	46,504	32.60%	In General Fund Total	
52	Circuit Courts	913,142	309,954	-	1,223,096	1,223,096	-	-	1,223,096	861,716	798,884	62,832	7.86%	In General Fund Total	
47	Accounting	1,016,894	3,965	94,651	1,115,510	1,115,510	-	-	1,115,510	910,004	840,216	69,788	8.31%	In General Fund Total	
66	Transfer Sales Tax to HCC for Debt Pmt	1,114,127	-	-	1,114,127	1,114,127	-	-	1,114,127	1,114,952	1,119,990	(5,038)	(0.45%)	In General Fund Total	
81	Land Records Modernization	809,961	126,302	103,562	1,039,825	1,039,825	-	-	1,039,825	640,309	604,475	35,834	5.93%	413,421	309,859
129	Corporation Counsel	615,565	275,339	-	890,904	890,904	-	-	890,904	585,838	563,835	22,003	3.90%	In General Fund Total	
94	District Attorney / Victim Witness	758,289	114,454	-	872,743	872,743	-	-	872,743	703,886	645,767	58,119	9.00%	In General Fund Total	
211	Administrator	213,641	636,911	-	850,552	850,552	-	-	850,552	241,235	347,201	(105,966)	(30.52%)	In General Fund Total	
109	Personnel	761,167	4,800	-	765,967	765,967	-	-	765,967	713,826	648,358	65,468	10.10%	In General Fund Total	
71	Veterans Service	584,338	16,600	-	600,938	600,938	-	-	600,938	545,360	501,992	43,368	8.64%	In General Fund Total	
105	County Clerk / Elections	422,293	174,938	464,725	1,061,956	597,231	464,725	-	1,061,956	344,672	438,667	(93,995)	(21.43%)	In General Fund Total	
224	Workers Compensation	-	514,472	-	514,472	514,472	-	-	514,472	-	-	-	-	983,328	983,328
79	Treasurer	(1,865,798)	2,322,702	-	456,904	456,904	-	-	456,904	(1,389,862)	(1,028,996)	(360,866)	(35.07%)	In General Fund Total	
100	UW-Platteville Baraboo Sauk County	-	119,200	428,187	547,387	454,887	92,500	-	547,387	-	55,000	(55,000)	(100.00%)	In General Fund Total	
134	Extension Education	430,041	16,613	-	446,654	446,654	-	-	446,654	387,650	381,529	6,121	1.60%	In General Fund Total	
124	Contingency	-	-	350,000	350,000	350,000	-	-	350,000	-	-	-	-	In General Fund Total	
79	Register of Deeds	(328,333)	665,000	-	336,667	336,667	-	-	336,667	(309,200)	(318,244)	9,044	2.84%	In General Fund Total	
140	Emergency Management	190,065	102,959	12,000	305,024	305,024	-	-	305,024	198,639	184,442	14,197	7.70%	In General Fund Total	
120	Court Commissioner	250,130	49,200	-	299,330	299,330	-	-	299,330	237,689	227,399	10,290	4.53%	In General Fund Total	
70	Register in Probate	227,400	50,000	-	277,400	277,400	-	-	277,400	207,708	194,398	13,310	6.85%	In General Fund Total	
93	Coroner	178,784	45,000	45,000	268,784	223,784	45,000	-	268,784	175,918	173,074	2,844	1.64%	In General Fund Total	
160	County Board	196,799	-	-	196,799	196,799	-	-	196,799	205,036	208,771	(3,735)	(1.79%)	In General Fund Total	

Sauk County 2026 Finance Budget (Expense Order)

See Page		Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2026	Estimated Fund Balance End 2026
		Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2025 Tax Levy (as amended)	2024 Tax Levy (as amended)	\$ Change 2025 Amended to 2026 Finance		
139	Outside Agencies	121,500	-	-	121,500	121,500	-	-	121,500	121,200	121,200	-	-%	In General Fund Total	
80	Landfill Remediation	-	100,000	16,525	116,525	116,525	-	-	116,525	-	-	-		4,668,643	4,652,118
79	Jail Assessment	-	110,000	-	110,000	110,000	-	-	110,000	-	-	-		-	-
79	Insurance	-	80,500	-	80,500	80,500	-	-	80,500	-	-	-		458,334	458,334
175	Tri-County Airport	70,761	-	-	70,761	70,761	-	-	70,761	67,296	49,143	18,153	36.94%	In General Fund Total	
218	Wisconsin River Rail Transit	30,000	-	-	30,000	30,000	-	-	30,000	30,000	30,000	-	-%	In General Fund Total	
223	Dog License Fund	-	25,903	-	25,903	25,903	-	-	25,903	-	-	-		(542)	(542)
	Arts, Humanities, Historic Preservation	16,150	9,500	-	25,650	25,650	-	-	25,650	18,550	19,589	(1,039)	(5.30%)	In General Fund Total	
79	CDBG-RLF Housing Rehab	-	20,000	-	20,000	20,000	-	-	20,000	-	-	-	-%	43,618	43,618
76	Drug Seizures Fund	-	13,040	-	13,040	13,040	-	-	13,040	-	-	-		54,692	54,692
79	Charitable / Penal Fines	3,579	-	-	3,579	3,579	-	-	3,579	2,244	261	1,983	759.77%	In General Fund Total	
104	General Non-Departmental	(15,521,759)	13,523,759	2,000,000	2,000	2,000	-	-	2,000	(14,941,308)	(18,704,424)	3,763,116	20.12%	50,286,851	32,806,734
185	Surveyor (to LRE)	-	-	-	-	-	-	-	-	-	73,265	(73,265)	(100.00%)	In General Fund Total	
ALL FUNDS TOTAL		36,107,620	88,602,088	21,399,350	146,109,058	128,162,338	17,946,720	-	146,109,058	35,397,692	35,124,280	346,677	2.01%	85,750,002	64,350,652
						146,109,058									

	2025 Amended	2026 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	11,122,722,800	12,055,072,700	932,349,900	8.38%
Total Levy Rate	\$ 3.18	\$ 3.00	-\$0.18	-5.66%
Total Levy Amount	\$ 35,397,692.00	\$ 36,107,620.00	\$ 709,928.00	2.01%
Impact of a one penny increase to the mil rate	\$ 111,227	\$ 120,551	\$ 9,324.00	8.38%
Impact of a one penny increase to the mil rate on an average residential property	\$ 2.83	\$ 3.29		
Average residential property value	\$ 282,800	\$ 328,800	\$ 46,000.000	16.27%
Average County tax on an average residential property	\$ 900.00	\$ 984.83	\$ 84.83	9.43%

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 (Sauk County)
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

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

S

SARA Superfund Amendment and Reauthorization Act
 SCIL Sauk County Institute of Leadership <https://saukcountyinstituteofleadership.org/>
 SCPP Sauk County Preservation Program
 SNF Skilled Nursing Facility
 SNS Strategic National Stockpile
 ST Speech Therapy
 SWOT Strengths, Weaknesses, Opportunities, Threats

T

TBD To Be Determined
 TDD Telecommunications Device for the Deaf
 TID Tax Incremental District
 TIF Tax Incremental Financing
 TPR Termination of Parental Rights
 TRIAD Combined Law Enforcement Agency for the Reduction of Crime
 TRM Targeted Runoff Management

TTY Text Telephone

U

UCC Uniform Commercial Code
 USDA United States Department of Agriculture <https://www.usda.gov/>
 USDVA United States Department of Veterans Affairs <https://www.va.gov/>
 UW University of Wisconsin
 UWEX University of Wisconsin-Extension

V

VIMS Veterans Information Messaging System

W

WILA Wisconsin Land Information Association
 WIC Women, Infants and Children
 WISDNR Wisconsin Department of Natural Resources
 WISDOT Wisconsin Department of Transportation
 WNEP Wisconsin Nutrition Education Program
 WPPA Wisconsin Professional Police Association <https://wppa.com/>
 WRS Wisconsin Retirement System

Y

YEPS Youth Environmental Projects of Sauk County
 YODA Youth Opportunity Day

GLOSSARY

(As these terms apply to Sauk County)

ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

ACCRUAL ACCOUNTING

Accounting basis whereby revenues are reported in the period in which they are earned and expenses reported in the period in which they are incurred. For instance, a revenue would be recorded when and in the amount of an invoice being issued, not when and to the extent a payment is made. Used by proprietary funds.

ADA

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

AFDC

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

AGENCY FUNDS

Fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

AODA

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse.

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.

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.

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.

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.

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.

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.

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.

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.

