

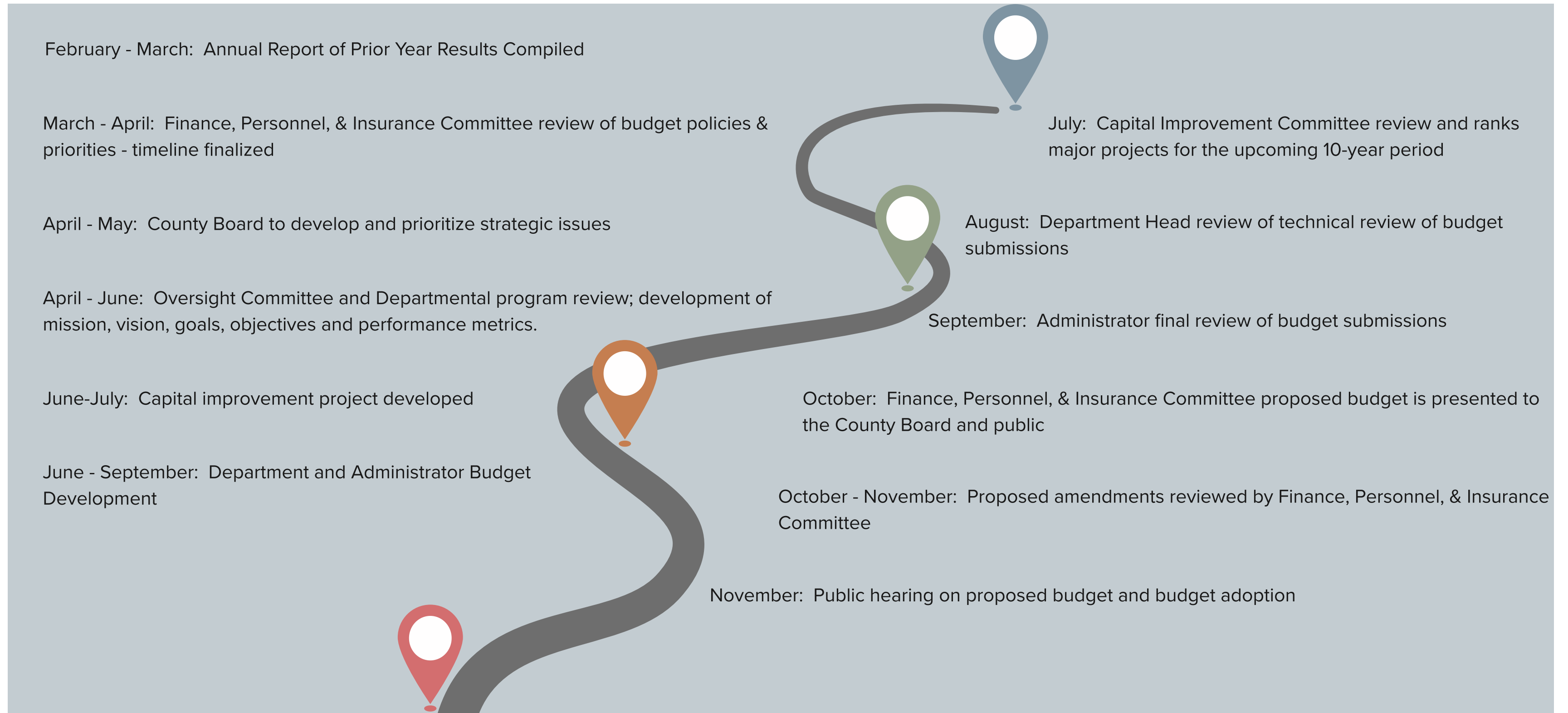
Sauk County 2026 Proposed Budget

Finance, Personnel, Insurance
Committee

September 24, 2025



Budget Process Summary



County Mission

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.



County Values

Integrity is honesty, fairness, and transparency that engenders confidence and community trust.

Respect is tolerance, patience, and treating people fairly and with dignity.

Excellence is providing service that is mission driven, competent, accountable, and reflective of best practices while being good stewards of resources.

Collaboration is partnering with our policy makers, departments, employees, and customers to attain our organizational goals.

Innovation is proactively planning for the future and supporting a culture that fosters new ideas and ways of providing services.



Strategic Issues

The 2026 Budget translates the County’s strategic issues into funding and operational decisions. With the County’s Strategic Plan still in process, strategic issues identified prior to the 2025 Budget process were utilized in this proposed budget as well. Priorities will be updated upon adoption of the Strategic Plan in future budget cycles.

General Government	Public Works
Branding, County, and Community/Economic Development Broadband Expansion Maintenance and care of all county facilities and properties Dedicated to high ideals of honor and integrity in relationships	Improve safety of fleet and reduce employee injuries/accidents Tri-County Airport Improve highways and road maintenance Wi-Fi Access Great Sauk State Trail - Bridge construction
Conservation, Development, Recreation, Culture, and Education	Justice and Public Safety
Protect and enhance natural resources Comprehensive Plan Update Great Sauk State Trail Completion and Master Plan Develop long/short range plans to guide growth/development for sustainable communities Comprehensive Outdoor Recreation Plan Create events and programs for the education of the county and its citizens	Coroner’s office and budget Emergency response and preparedness Security for County buildings/employees Diversion programs and alternatives to incarceration Criminal justice coordinating release planning and re-entry
Health and Human Services	Outside Issues
Commitment to vulnerable populations Peer learning groups Enhance and support optimal well-being for all people Medical assisted treatment program and opioid abatement Comprehensive community services	Affordable/low-income housing Workforce development Transportation Communication - into and with the community Homelessness



2026 Taxation Limit

Net New
Construction Rate

1.98%

Total Budget

\$146,109,058

2026 Levy Limit

\$36,107,620

2026 Mill Rate

\$3.00

Commencing in 2006, a levy limit was enacted for Wisconsin counties, which is “0” percent or the % increase in valuation due to net new construction.

Exceptions for County Bridge Aids, Libraries, State Special Charges, and Debt Service.

2025 Levy: \$35,397,692

Increases (Decreases) to Exempt Budgets

Libraries: \$84,820

County Bridge Aid: \$21,349

Debt Service: \$1,800

State Changes to Personal Property Aid is \$0 and Charitable/Penal Fines: \$1,334

Add; Net New Construction Increase \$600,625 and TID Adjustments \$0

Total: \$709,928

2026 Impacts on Levy and Expenditures

Bond Debt Payment

Highway: \$3,135,025

Health Care Center: \$1,114,050

Total Debt Payment
\$4,249,075

Major Revenue Changes Increase/(Decrease)

Shared Revenue Supplemental allocated to departments: \$889,872.

- Supplemental - Clerk of Courts \$63,175
- Supplemental - Sheriff \$500,000
- Supplemental - Highway \$326,697 (received funding increase) at \$29,265

Sales Tax estimate: \$500,000

Interest on Investments: \$500,000

Grants and Aids: (\$5,557,782)

User Fees: \$549,536

Intergovernmental: (\$2,902,309)

Use of Fund Balance: (\$1,390,678)

Other: \$261,598

Total Major Revenue Changes
(\$7,300,442)

Major Expense Changes Increase/(Decrease)

Labor (includes all funds except the Health Care Center:

- Wages, COLA (3%), and step increases: \$2,283,765
- Health Insurance increase (9.9%): \$868,675
- Other Benefits (FICA/Retirement/Life/WC): \$461,956

Labor - Health Care Center only:

- Wages, COLA (3%), and step increases: (\$745,130)
- Health Insurance increase (9.9%): \$102,050
- Other Benefits: (\$101,420)

Vacancy Factor decrease - Health Care Center from \$1,100,000 (2025) to \$450,000 (2026): \$650,000

Vacancy Factor unchanged - All Other Departments - \$2,000,000 (2025 & 2026)

Capital Outlay: (\$10,536,225)

Transfer of Sales Tax for debt service: \$1,800

Highway Bridge Aids: \$21,349

Libraries: \$84,820

All Other: (\$392,082)

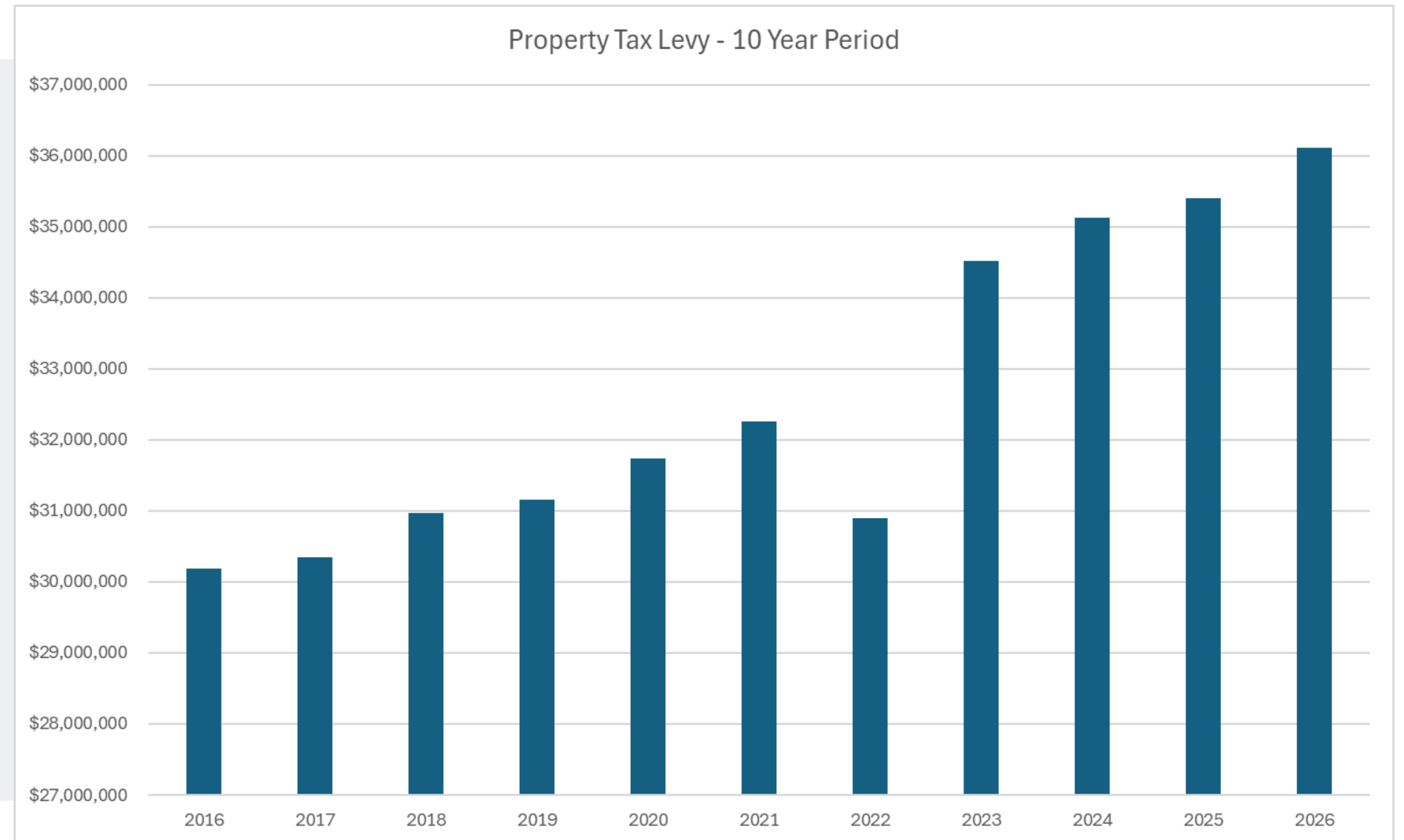
Total Major Expense Changes
(\$7,300,442)

Levy Limit

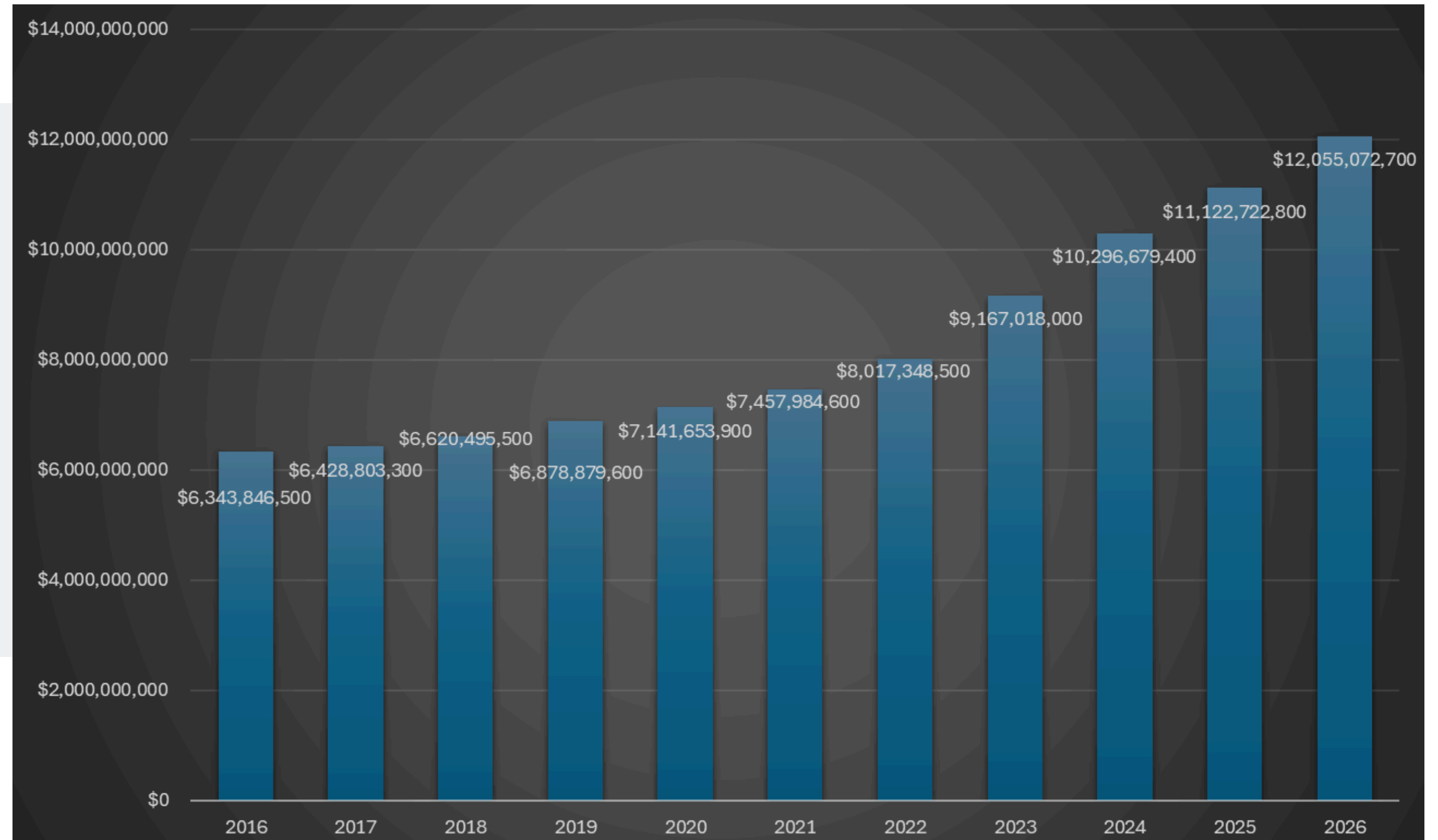
	2025 Amended Budget	2026 Administrator Budget	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$11,122,722,800	\$12,055,072,700	932,349,900	8.38%
Average Levy Rate	\$3.18	\$3.00	-0.19	-5.88%
Total Levy Amount	\$35,397,692	\$36,107,602	\$709,928	2.01%
Average residential property 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%



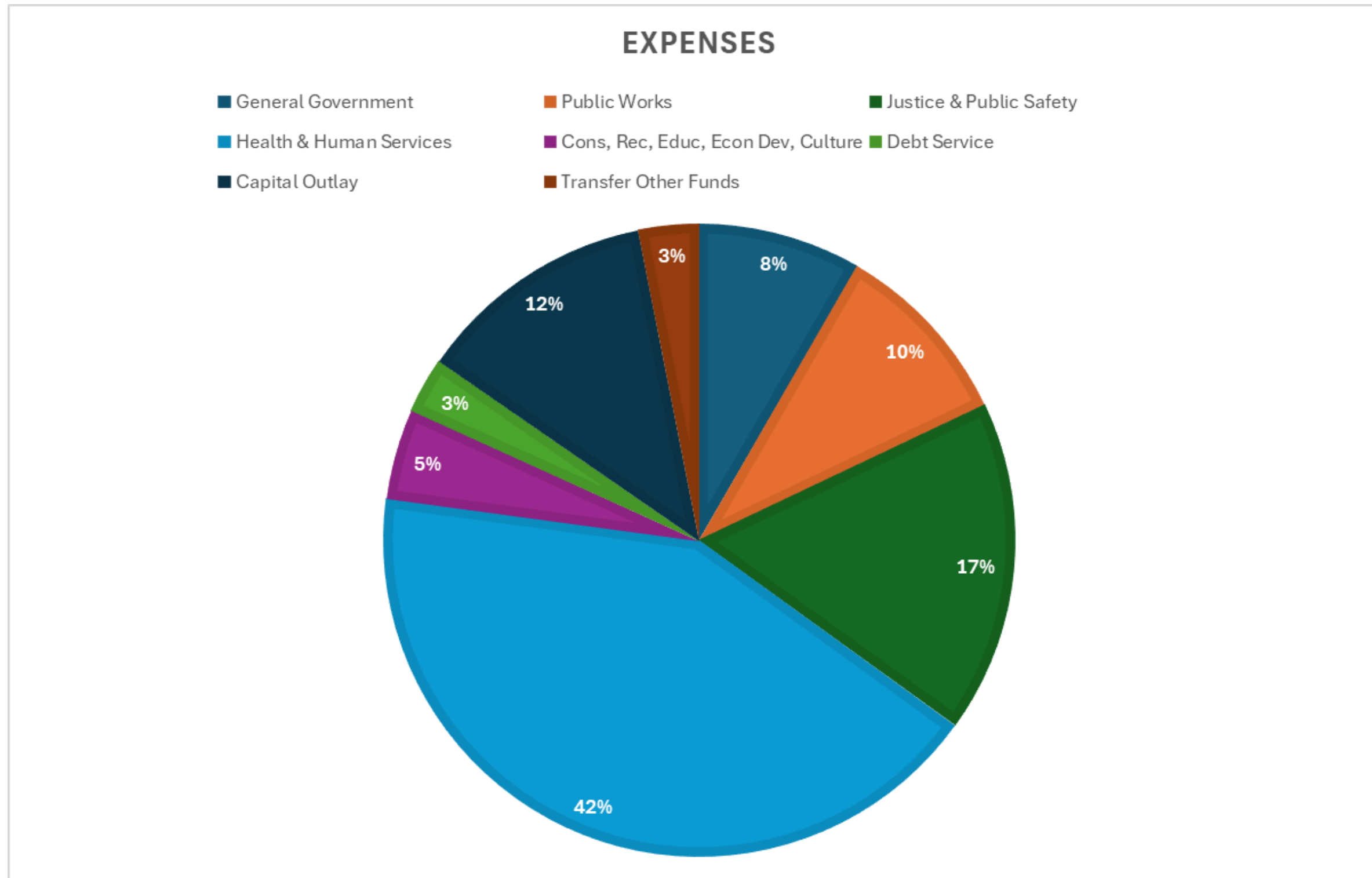
Property Tax Levy History



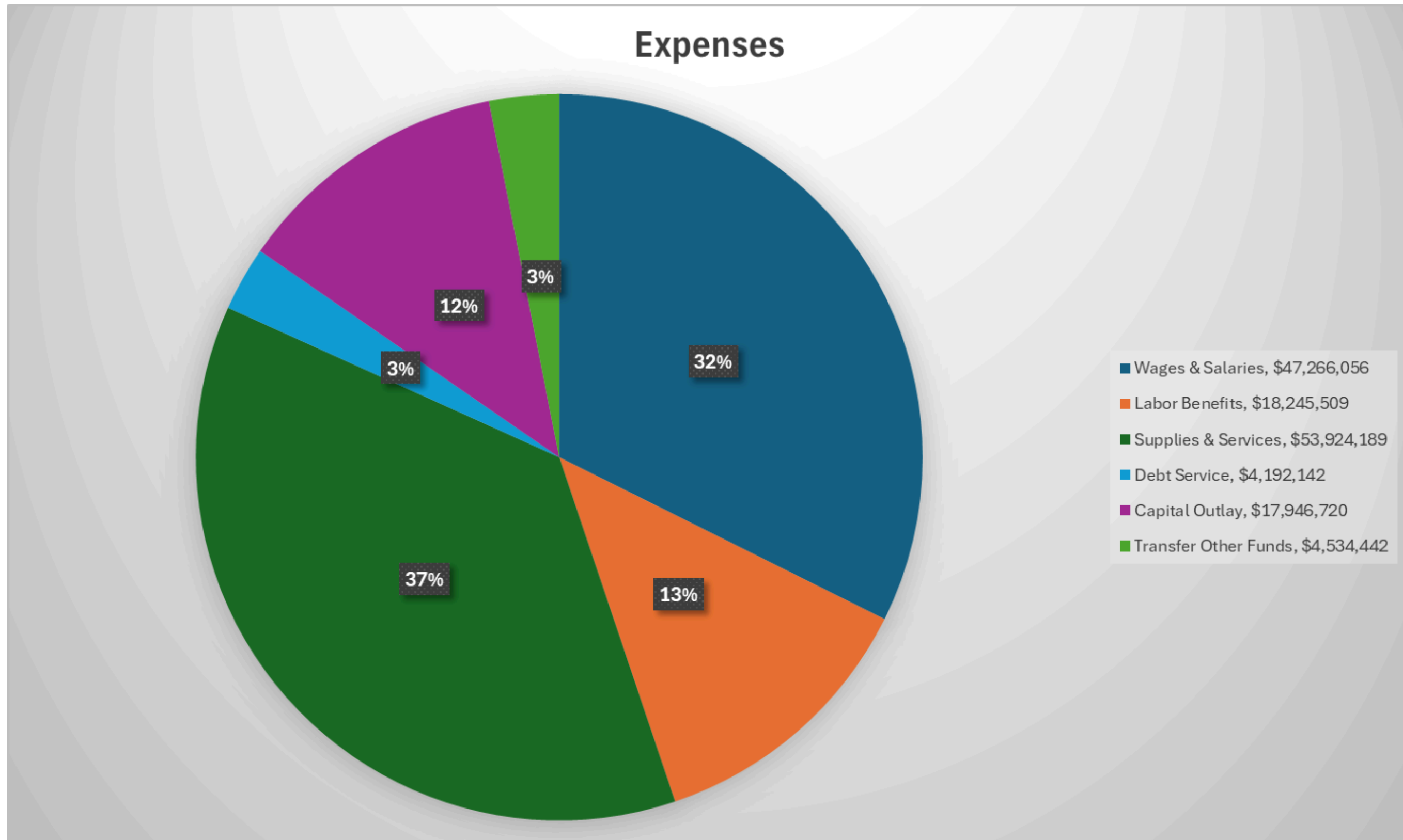
Equalized Value



Expense Percentages by Functional Area

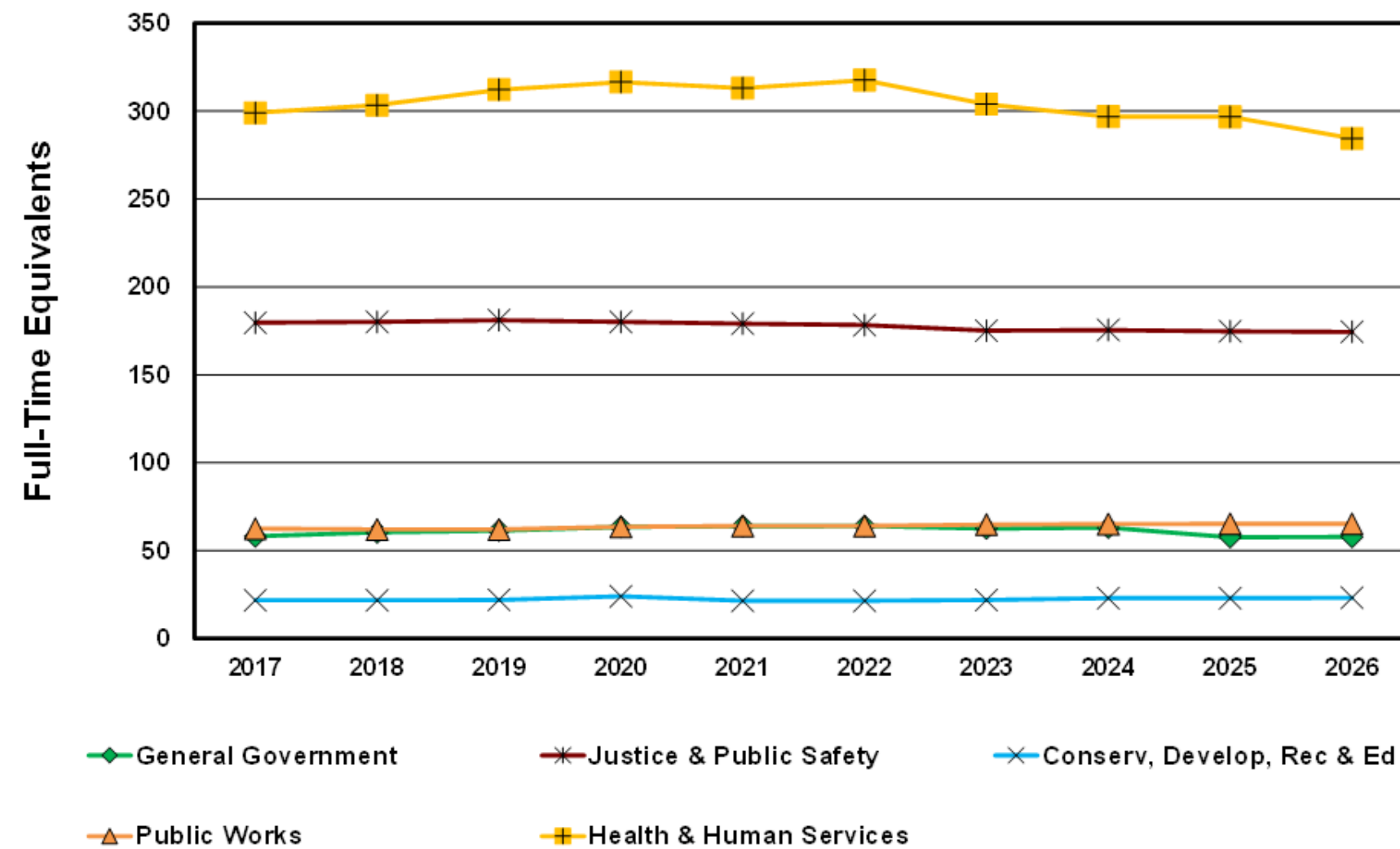


Expenses by Category

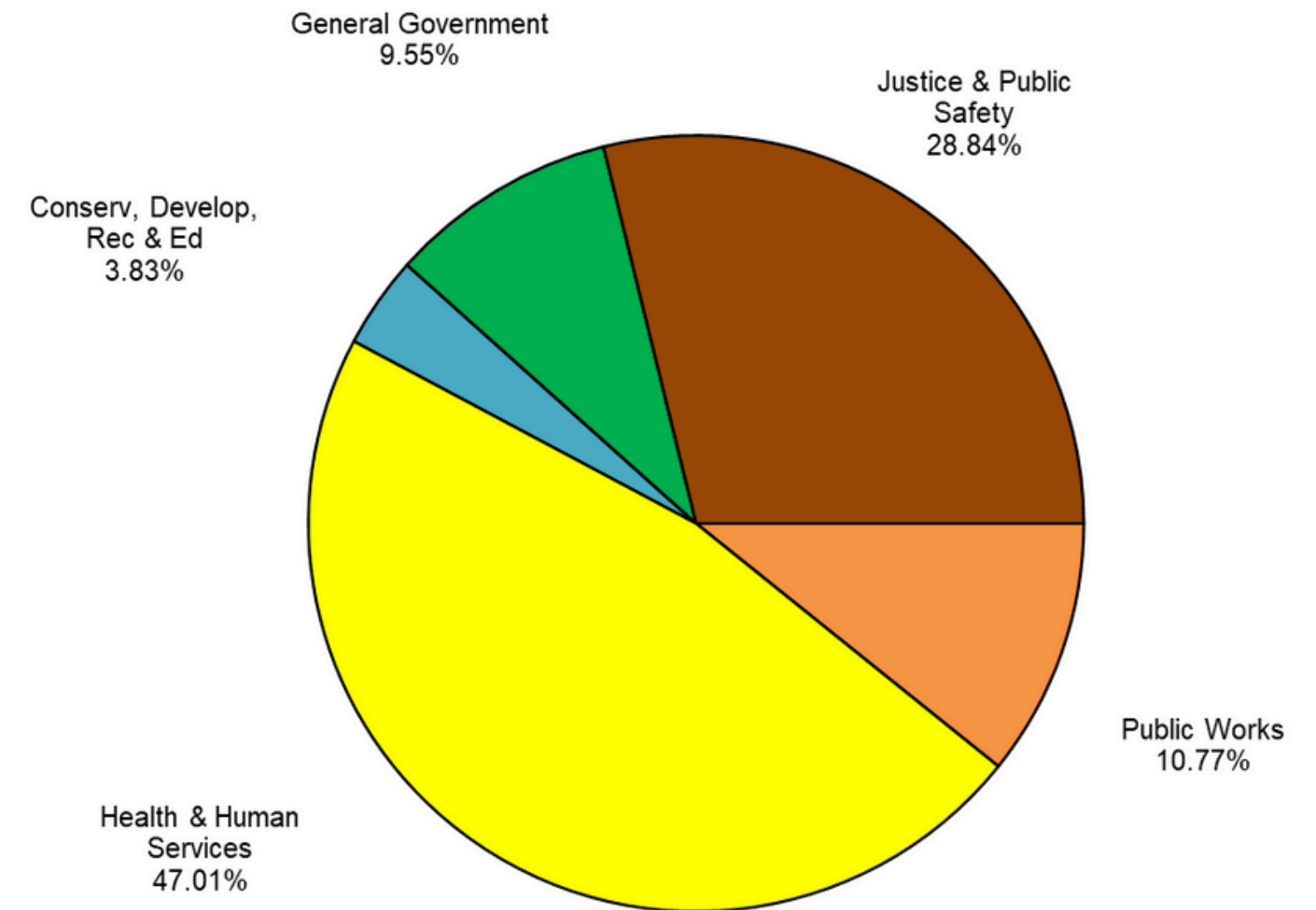


Staffing: Full-Time Equivalents

Full-Time Equivalents by Functional Area
2017-2026



2026 Full-Time Equivalents
by Functional Area



2026 Changes to Budgeted Positions

No new positions were added in the 2026 Budget process. 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)	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



General Fund Balance Uses

General Fund Balance Total: \$17,480,117

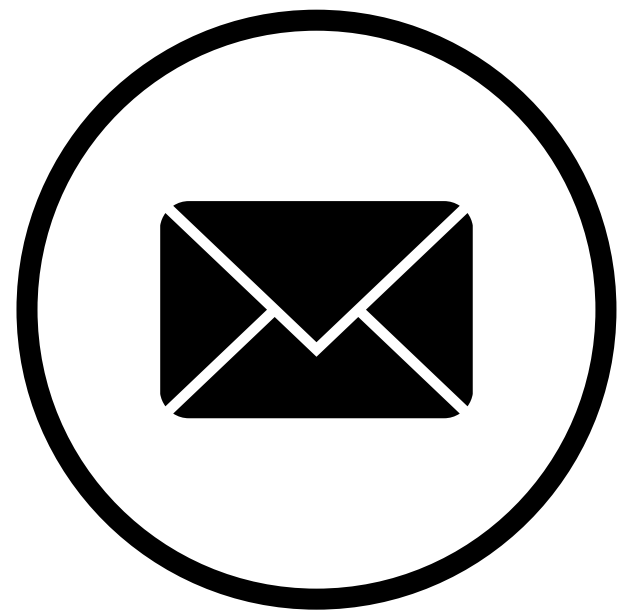
Grand Total Use (with other funds): \$21,399,350

- Accounting staff transition & retirement: \$94,651
- New Election Equipment: \$464,725
- Facility renovations/maintenance/upgrade of building controls: \$2,189,732
- Building Services Vehicle Replacement: \$75,000
- Future mobile/portable radio equipment replacement: \$125,000
- Coroner vehicle purchase: \$45,000
- Emergency Management mobile/portable radio upgrades: \$12,000
- MIS Infrastructure upgrades: \$148,500
- Great Sauk State Trail Development: \$1,750,000
- White Mound Park Maintenance/Storage building: \$240,000
- ADA Fishing Pier Hemlock Park: \$175,000
- General park upgrades: \$162,203
- Dam maintenance - Delton Dam: \$100,000
- County Farm Master Plan - parking area: \$90,000
- Replace Summer Oaks Boat Landing: \$75,000
- Lake Management Grants: \$40,000
- UW Platteville Baraboo Sauk County maintenance/operations: \$335,687
- UW Platteville Baraboo Sauk County Capital Projects: \$92,500
- Contingency Fund: \$350,000
- Vacancy Factor: \$2,000,000
- Continuing Programs: \$510,506

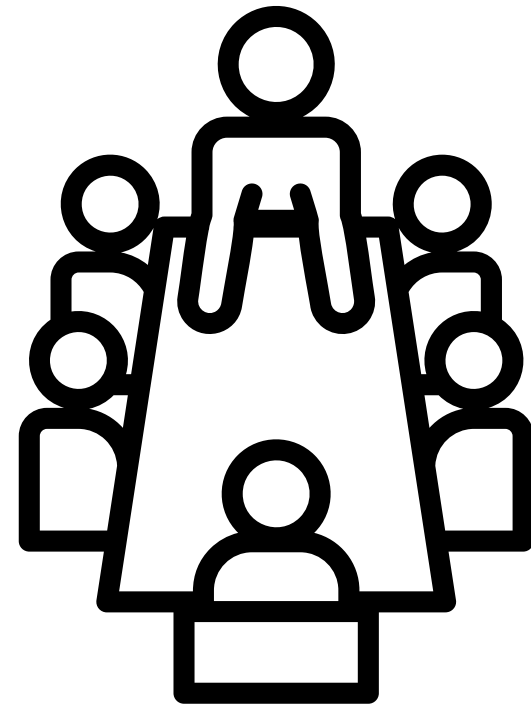


2026 Budget Amendments

Written comments due to the Accounting office by October 27, 2025 at: lynn.horkan@saukcountywi.gov



November 5, 2025 - Finance, Personnel, & Insurance Committee review of submitted amendments.



All amendments will be included in the County Board packet for the November 11, 2025 meeting. No amendment is considered without a motion and a second at the meeting.



Online: www.co.sauk.wi.us/accounting under 2026 Supporting Documents



Questions?

For questions regarding the 2026 budget process
or proposed budget, please reach out to:

Lisa Wilson
lisa.wilson@saukcountywi.gov
(608) 355-3273

Lynn Horkan
lynn.horkan@saukcountywi.gov
(608) 355-3236

