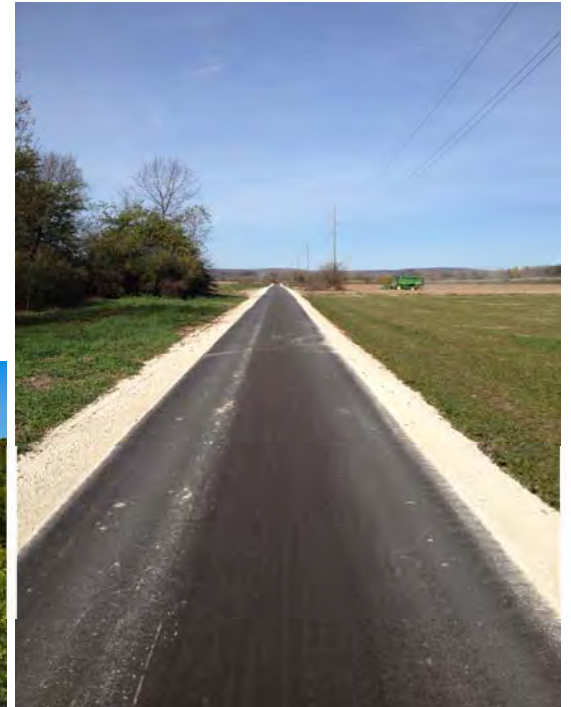


***Sauk County, Wisconsin
2019
Proposed Budget***



***Celebrating the
Great Sauk State Trail***

Sauk County 2019 Finance Committee Budget

Table of Contents

Budget Message		Summary Tables			
3	Transmittal Letter from the Administrative Coordinator	28	Capital Outlay	21	Property Tax Levy by Function
7	Memo from the Finance Director	30	Capital Improvement Plan	22	Revenue and Expense Summaries
8	Budget Policies and Priorities	24	Fund Balance Anticipated Year End		Sauk County 2019 Proposed Budget
11	Supervisory Amendments to the Budget	25	Fund Balance-Budgeted Use	14	Alphabetical Order
		26	Full Time Equivalents	18	Expense Order
		20	Outside Agency Summary	16	Levy Amount Order

Departments					
32	Accounting	49	County Board	76	Management Information Systems
36	Administrative Coordinator	51	County Clerk / Elections	20	Mid-Continent Railway Museum
100	Aging & Disability Resource Center	67	Court Appointed Special Advocate (CASA)	196	Parks
20	Agricultural Society (Fair Board)	157	Court Commissioner	82	Personnel
20	Animal Shelter	56	Criminal Justice Coordinating	20	Pink Lady Rail Transit Commission
177	Arts, Humanities & Historic Preservation	60	Debt Service	130	Public Health
20	Baraboo Dells Airport	20	Disabled Parking Enforcement	20	Reedsburg Airport
41	Building Services/Risk Management	214	District Attorney / Victim Witness	161	Register in Probate
210	CDBG-EAP (Emerg Assistance Program)	109	Dog License Fund	87	Register of Deeds
180	CDBG-ED (Economic Devel Revolving Loans)	218	Drug Seizures Fund	67	Revolving Loan Fund Projects
182	CDBG-FRSB (Flood Recovery Small Business)	220	Emergency Management	20	Sauk County Development Corporation
183	CDBG-Housing Rehab	111	Environmental Health	20	Sauk Prairie Airport, Inc.
20	Central Wisconsin Community Action	65	General Non-Departmental	226	Sheriff
67	Charitable / Penal Fines	116	Health Care Center	90	Surveyor
106	Child Support	167	Highway	93	Treasurer
148	Circuit Courts	20	Hope House	20	Tri-County Airport
153	Clerk of Courts	121	Human Services	20	UW-Baraboo / Sauk County
20	Conservation Congress	70	Insurance	201	UW Extension
185	Conservation, Planning & Zoning	224	Jail Assessment	139	Veterans Service
67	Contingency	72	Land Records Modernization	20	Wisconsin River Rail Transit
376	Coroner	173	Landfill Remediation	143	Women, Infants & Children
45	Corporation Counsel	20	Library Board	97	Workers Compensation
				20	Wormfarm Institute

232	Acronyms	234	Glossary
-----	----------	-----	----------



ALENE KLECZEK BOLIN
ADMINISTRATIVE COORDINATOR

West Square Building
 505 Broadway
 Baraboo, Wisconsin 53913

phone: 608-355-3273
 fax: 608-355-3481
 alene.bolin@saukcountywi.gov

To the Citizens of Sauk County: We are pleased to present the 2019 Sauk County Budget.

The budget process is an opportunity to take stock of the role that Sauk County government plays in the community. The budget is a planning tool; it reflects the County’s priorities in resource allocation in a responsible manner. It is prepared with the goal of preserving excellent service, while keeping taxation and other charges for services at a minimum. It reflects a balancing of priorities and compromise between competing needs for limited funding.

Budget Overview

The goal of any budget is to create a work plan for the upcoming year and a blue print for success in subsequent years. The budget reflects a balance of priorities, mandates, and community needs.

The Finance Committee reviewed the budget requests prepared by each of the department heads and oversight committees. The County’s department heads prepared a budget for 2019 that reflected the needs of continuing operations and offered additional programming or services that fulfilled the County’s strategic priorities. The respective committees offered input and adopted departmental budgets. The Finance Committee reviewed all of the committee requests and developed a comprehensive budget that is responsive to the needs of the constituency, while maintaining fiscal responsibility. The 2019 budget continues important programmatic review and support of County services and programs, and sets the stage for future years.

The Finance Committee reviewed committee requests while each department presented its budget and responded to questions. In addition, outside agency funding was reviewed, including funding provided to the Wormfarm Institute’s \$20,000 request. The Sheriff’s Department inmate housing revenue was increased by 8 inmates to 50 inmates which increased revenues

\$152,893, and related expenses \$40,477. In addition, \$21,515 was added to the University of Wisconsin Extension Budget for potential increased educator contracts.

The Committee continued its discussions regarding appropriate use of fund balance. The budget grew non-mandated programming, such as Economic Development, Criminal Justice Coordinating Council, and Health Department programming. Approximately 11 new positions were approved, two of which were positions changed from project to regular.

The budget has a property tax levy essentially equal to the amount legally allowed.

	2018 Budget	2019 Budget	Dollar Change	Percent Change
Levy Amount	\$30,969,018	\$31,162,356	\$193,338	0.62%
Levy Rate	\$4.68	\$4.53	-\$0.15	-3.16%
Equalized Value	\$6,620,495,500	6,878,879,600	\$258,384,100	3.90%

Top Strategic Issues (SI) for 2017 – 2019

The biennial strategic planning process is a key component of budget construction. Many components of this budget reflect the policy direction articulated through strategic planning that occurred during the spring of 2017, resulting in the following strategic issues:

<i>Priority</i>	<i>Strategic Issue</i>
1	Affordable, available housing - Assisted living for elderly, families at risk of homelessness, veterans, as well as housing for economic development.
2	Creating and maintaining a sustainable livable community (place-making, environmental stewardship, good wages, healthy community).
3	Changing statutory authority (state/federal) impeding local decisions.
4	Declining/unpredictable financial support (highways, Medicaid, Conservation, Planning & Zoning), which could drastically change programming.
5	Public & employee safety in County facilities (Building security implementation).
6	Mental health (issue awareness, worker shortages in psychiatry). Healthy Community - Nutritional status and physical activity. Treatment for opiate addiction (expansion of treatment options, Criminal Justice Coordinating Council).
7	Maintain transportation network and services (Baraboo highway shop).
8	Increased aging & disability of Sauk County residents (Adult protective services).
9	Information technology upgrades & major systems purchases (Sheriff's Department video, storage, Management information systems, body and car cameras).
10	Carbon neutral facilities.
11	Partnerships with outside agencies (drugs, interoperability).
12	Lack of supervisor coverage in Sheriff's Department field staff.

2019 Budget Highlights

- The budget includes continuation of energy efficiency projects. (SI 10)
- Many MIS projects are continuing, including upgrading and replacing many of our infrastructure and phone system components. (SI 9)
- Building Services will be upgrading several building components and continuing security upgrades for \$330,000. (SI 5)
- A space needs study for \$100,000 is included in the budget in order to support continued programmatic and personnel growth. (SI 5,6,8,9)
- Human Services has four new positions through the budget process including totaling \$385,000: an Assistant Supervisor in the Child Protection unit (1.0 FTE), a social worker in the Birth to Three/ CLTS unit (1.0 FTE), and two positions in the Mental Health Recovery Services unit (1.0 FTE for Crisis and 1.0 FTE for CCS). (SI 6,8)
- Health insurance costs increased 5%; 2019 will be the second year in a three year contract.
- Public Health is adding one full time public health nurse for foot clinic and communicable disease (\$95,000) and a new part time public health technician for the Dental Seal-A-Smile program (\$85,000). (SI 2)
- In order to continue its economic development efforts, community development grants \$50,000, young professional programs \$25,000, and a tourism grant program \$25,000 have been developed and funded. (SI 2)
- The second tier of the Great Sauk State Trail will be operational in 2019 and work continues on the planning and implementation of the next phases of the project \$350,000. (SI 2)
- Due to budget cuts at the State level, the structure of the UW Extension has changed to more region-based. Agent staffing levels have been reduced resulting in a shared agricultural educator and a shared human development educator. (SI 3,4)
- Sauk County is funding 21 outside agency requests, up from 19 in 2018, for a total of \$1,800,876, with \$1,074,094 of that funding going to the Library Board. Other large outside agency requests are from the Mid-Continent Railway Museum (\$125,000), UW-Baraboo/Sauk County (\$152,500) and the Sauk County Humane Society (\$201,000).
- Criminal Justice Coordinating programming continues with an investment of \$50,000 to explore pre-trial diversion programs.

The dual requirements of fiscal prudence and continued high quality public service are at the heart of this budget. All of the aforementioned projects maintain vital county infrastructure and ensure appropriate resource management.

Challenges of the 2019 Budget

A challenging financial environment has become the norm. The State continues to decrease funding in many areas, through many means, including changing laws and higher responsibilities. The County continues to adjust to changing economic conditions, resulting in the ability to maintain services without the use of fund balance to supplement diminishing ongoing revenue streams. Of note, property valuations have begun to increase but growth is lower than expected. Some of the biggest challenges remain; the revenue limitations imposed by the state, declines in traditional funding streams from both the state and federal governments, and a high demand for services in a recovering economy.

Property Valuations: Overall equalized valuations in the County were up by \$258,384,100, or 3.90%. Commercial real estate increased by the highest percentage (+6.28%), with residential real estate also increasing (+5.92%). This shows continued overall recovery and growth.. Personal property decreased by the highest percentage (-38.07%), with forest also decreasing (-4.26).

Revenue Limitations: Property tax limitations and dwindling state/federal funding compound the issues that arise with increasing costs to continue.

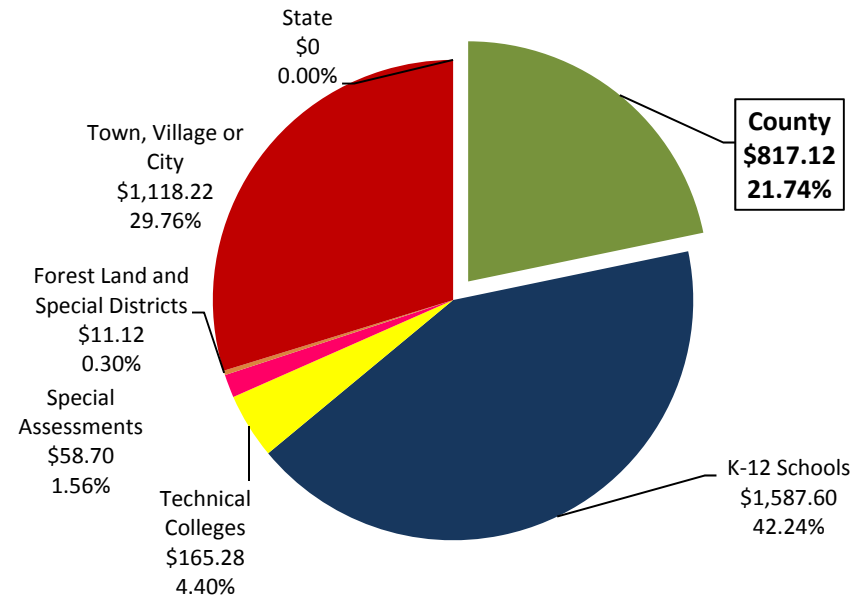
- The intense legislative and public scrutiny of local government budgets continues in 2019, as the overall impact of property taxes paid on homes, businesses, and industries continues to be of concern. Wisconsin Statute §66.0602 limits property tax levy dollar growth by the percent of new construction (1.37% for 2019) or 0%, whichever is greater. Adjustments are available and have been taken for debt service, libraries and bridge aids.

Demand for County Services: Each year the desire and demand for County services are evaluated within the budget cycle. Difficult economic times appear to be fading; however the constraints of the state on revenue

limitations pressure counties. Each year as part of the budget process the County performs an annual evaluation of services. Every year the continued recognition of social needs is balanced against the costs to the taxpayer. Each year all services and programs of the County need to be evaluated, assessed, and scrutinized.

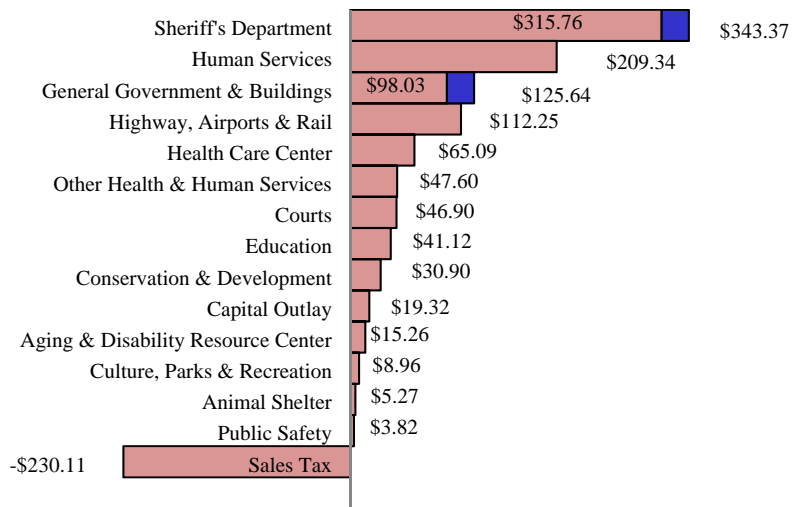
Property Taxpayers: The County property taxpayer, and their ability to pay, is a crucial component of budget construction. The following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

Allocation of Total Sauk County Property Tax Bill by Taxing District
Total average tax bill on a property of \$181,500: \$3,758.04
 (based on 2017 paid 2018, the 2018 budget)



The County portion of the tax bill funds a variety of county services. The average bill is also looked at from a departmental perspective.

Allocation of Sauk County's Portion of the Property Tax



Total Sauk County portion of property tax bill: \$817.12

Balancing taxpayer ability to pay for the services provided is a key component of the Finance Committee's budget deliberation. Maintaining a stable taxation rate that is not subject to erratic swings, keeping any increases to a minimum and decreasing costs when possible, while ensuring that the services are provided as efficiently as possible are key considerations in the recommended budget.

Conclusion

The key message embodied within the 2019 budget is growth balanced against stability, building on the prior years' focus of transition, economic development, and designing service models that address current issues and trends. The ability of County government to meet needs, address issues and provide vital infrastructure must continue even as the County experiences an erosion of typical funding mechanisms for local government.

This budget is:

1. **A Policy Document** – reflective of constituencies' desired type and level of service that encompasses the unique flavor of Sauk County.
2. **An Operations Guide** – providing direction on policy implementation in a detailed form.
3. **A Planning Document** – embodying the mission, vision and goals of Sauk County government, incorporating the strategic plan.
4. **A Communications Device** – providing transparency, accountability and information.

County government serves two purposes. It provides certain services at the local level for the state, and it is also a unit of local self-government. Counties engage in activities specifically authorized by statute, and have a great deal of latitude in the way in which services are actually provided. There are a multitude of good things that government does, and even more that could be done. The challenge will always be balancing the programs and services desired against the costs and benefits of providing those programs.

The Sauk County mission is, "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." Sauk County is fortunate to be in a strong fiscal position, which allows for continued development of streamlined processes that continue the Sauk County mission.



ACCOUNTING DEPARTMENT

Ms. Kerry P. Beghin, CPA
 Finance Director
 505 Broadway, Baraboo, WI 53913

PHONE: (608) 355-3237
FAX: (608) 355-3522
E-MAIL: kerry.beghin@saukcountywi.gov

To: County Board Members
 Date: October 16, 2018
 About: 2019 Budget - County Board October Presentation

As you begin your review of the 2019 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 the Finance Committee's reviews.

Levy Limits

The majority of the levy will be able to increase by the greater of 0.00% or the percent of net new construction, which was 1.367% for the 2019 budget, or \$372,167. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised, as well as carryover of prior year capacity of \$7,611.

How to Read This Book

The first group of introductory pages are summaries of the budget recommendation made by the Finance Committee. Your budget book is then sorted by the functional areas in which the County provides services. **The detailed pages are the budgets including all of the Finance Committee's recommendations.**

The original budgets as presented by oversight committees, including line items, can be found on the County's website at <https://www.co.sauk.wi.us/accounting/2019-budget-process-and-documents>.

The Finance Committee recommended changes from the oversight committee requests are:

Sauk County 2019 Budget Property Tax Levy	Total Tax Levy	
	2018 Paid 2019 Levy Oversight Committee - 2019 Budget	
Requests Over or (Under) Limit		157,411
<u>Finance Committee Adjustments</u>		
Overall - Health Insurance increase held to 5.00% (6.00% increase built into budgets)		(69,667)
ADRC - Various Committee recommendations		(48,990)
Building Services - Property & Insurance Committee recommendation to remove art		(15,000)
CJCC - Add Operating After Revocation program closeout costs		7,500
CPZ - Add Wisconsin Fund grant and expenses of \$20,000. No levy impact.		0
Public Health - Add Program Specialist at the recommendation of the Board of Health		59,647
Sheriff - Increase inmate housing revenue by 8 inmates to 50. Increase revenues \$152,893, and related expenses \$40,477.		(112,416)
UWEX - Add funds for restoration of educator contracts		21,515
	Total Adjustments	(157,411)
2018 Paid 2019 Levy with Adjustments - 2019 Budget		31,162,356
Limits	2018 Paid 2019 Levy Limits - 2019 Budget	31,162,356
	Over or (Under) Limit	0
Prior Year	2017 Paid 2018 Actual Levy - 2018 Budget	30,969,018
	Dollar increase or (decrease) from 2018 budget levy to 2019 Finance Committee recommendation	193,338
	Percent increase or (decrease) from 2018 budget levy to 2019 Finance Committee recommendation	0.62%

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 - The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need 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 consciously consider adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve.

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.

Essential Versus Core Versus Desirable

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

How Do the Budget Priorities Affect Real Decisions?

Priority 1 - Cross Sectional Analysis of County Operations

- Criminal Justice Coordinating unites the efforts of multiple departments
- Health Care Center prepares meals for ADRC home delivery and dining sites
- Continuum of Care work supports the goals of multiple departments

Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

- Great Sauk State Trail development with the Ho-Chunk Nation, Villages of Prairie du Sac and Sauk City, Town of Prairie du Sac, Sauk Prairie Conservation Alliance, and Friends of the Great Sauk State Trail
- Senior gathering and meal site with the Village of Lake Delton
- Shared information technology services with the City of Baraboo
- Joint ownership of the UW-Baraboo/Sauk County campus with the City of Baraboo

How Do the Budget Policies Affect Real 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.

- Creation of Criminal Justice Coordinating
- Creation of Nurse Family Partnership
- Study of affordable, available housing in Sauk County

Budget Policy 2 - Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.

- Minimal debt load, which defers and amplifies total project costs
- Moody's Investor Service noted a Sauk County strength of "strong financial position characterized by healthy operating reserves."
- Judicious use of general fund reserves to fund:
 - Non- or rarely-recurring projects (White Mound Community Building \$600,000; assisted living study \$485,000; Sheriff's computer system \$344,000; building security \$250,000; and other items)
 - Start-up program costs (community liaison \$69,264)
 - Program termination costs (position eliminated with technology change \$93,211)
 - Contingency fund \$350,000
 - Vacancy and turnover \$700,000
 - General fund reserves are never used to fund ongoing operations

Budget Policy 3 - The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need 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.

- Study of affordable, available housing in Sauk County
- Study of expansion of the continuum of care campus, with options ranging from a community based residential facility to more specialized treatment facilities

Budget Policy 4 - Sauk County will consciously consider adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve.

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.

- Comprehensive Community Services provides wrap-around care for troubled families
- Nurse Family Partnership intensively educates and supports first-time mothers through the first two years of their child's life
- Implementation of energy efficiency projects and solar

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.

- Implementation of energy efficiency projects and solar
- Minimal debt load, acknowledging that debt defers and amplifies total project costs

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.

- Commitment to maintaining approximately 6 to 10 miles of county highway each year utilizing tax levy and not debt issuance
- Proactive upgrade to computer systems to remain current with evolving technologies, such as the Sheriff's computer system \$344,000 and transfer of the financial and timekeeping systems to cloud based platforms \$90,000.



FINANCE COMMITTEE

TO: Sauk County Board of Supervisors & Department Heads
 FROM: Finance Committee
 DATE: October 16, 2018
 SUBJECT: 2019 Budget – Supervisory Amendments to the Budget

As part of the 2019 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 2019 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 2019 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 so that you can make your own copies.
<https://www.co.sauk.wi.us/accounting> under 2019 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 26, 2018	Supervisors prepare amendments and submit them to the Accounting Office. Amendments are due to the Accounting Office October 26, 2018.
Until November 1, 2018	County Administrative Coordinator, 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, 2018	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.
November 13, 2018	County Board adopts the 2019 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 in order to be considered.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process in order 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 26.

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 that will be ruled out of order include the following:

1. "I move to amend the budget to provide a levy rate of no more than x."
2. "I move to cut x amount of dollars from the levy."
3. "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:

- a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
- b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
- c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
- d. Termination costs of ineffective or inefficient programs.
- e. All or part of the contingency fund as described below.
- f. 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).
- g. Continuing appropriations / carryforward funds as described in Financial Policy 3-96.
- h. Other nonrecurring expenditures which are expected to yield a positive financial return in the future.

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

**Sauk County
2019 Budget
Proposed Supervisor Amendment**

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2019 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					

Sauk County 2019 Finance Committee Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2018 Tax Levy (as amended)	2017 Tax Levy (as amended)	\$ Change 2018 Amended to 2019 Finance Committee	% Change 2018 Amended to 2019 Finance Committee	Beginning 2019	End 2019
32	Accounting	708,695	3,469	15,000	727,164	727,164	0	0	727,164	700,404	584,562	8,291	1.18%		In General Fund Total
36	Administrative Coordinator	271,027	0	146,644	417,671	417,671	0	0	417,671	230,373	242,588	40,654	17.65%		In General Fund Total
100	Aging & Disability Resource Center	581,970	1,775,837	70,000	2,427,807	2,357,807	70,000	0	2,427,807	338,749	272,581	243,221	71.80%	542,687	472,687
177	Arts, Humanities, Historic Preservation	92,422	7,750	0	100,172	100,172	0	0	100,172	68,762	68,762	23,660	34.41%		In General Fund Total
20	Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%		In General Fund Total
41	Building Services	2,165,603	383,755	3,731,205	6,280,563	2,359,358	3,921,205	0	6,280,563	2,626,213	2,256,404	(460,610)	-17.54%		In General Fund Total
210	CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	--	0	0
180	CDBG-ED Revolving Loans	0	1,909,673	40,707	1,950,380	975,190	975,190	0	1,950,380	0	0	0	--	40,707	0
182	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
183	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	22,887	22,887
67	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%		In General Fund Total
106	Child Support	189,303	788,585	0	977,888	977,888	0	0	977,888	163,090	173,918	26,213	16.07%		In General Fund Total
148	Circuit Courts	469,957	219,938	0	689,895	689,895	0	0	689,895	460,753	444,315	9,204	2.00%		In General Fund Total
153	Clerk of Courts	339,268	844,885	0	1,184,153	1,184,153	0	0	1,184,153	317,707	311,757	21,561	6.79%		In General Fund Total
185	Conservation, Planning & Zoning	1,128,574	676,112	14,934	1,819,620	1,819,620	0	0	1,819,620	1,072,017	1,067,834	56,557	5.28%		In General Fund Total
67	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--		In General Fund Total
211	Coroner	175,604	35,000	0	210,604	180,604	30,000	0	210,604	127,012	134,155	48,592	38.26%		In General Fund Total
45	Corporation Counsel	451,267	237,919	0	689,186	689,186	0	0	689,186	433,529	404,947	17,738	4.09%		In General Fund Total
49	County Board	160,260	0	0	160,260	160,260	0	0	160,260	156,853	152,026	3,407	2.17%		In General Fund Total
51	County Clerk / Elections	222,446	131,538	27,000	380,984	380,984	0	0	380,984	263,495	250,887	(41,049)	-15.58%		In General Fund Total
157	Court Commissioner	178,907	49,208	5,530	233,645	233,645	0	0	233,645	185,448	186,193	(6,541)	-3.53%		In General Fund Total
56	Criminal Justice Coordinating	400,936	220,733	0	621,669	621,669	0	0	621,669	363,042	276,079	37,894	10.44%		In General Fund Total
60	Debt Service	0	1,516,456	346,419	1,862,875	1,862,875	0	0	1,862,875	0	0	0	--	1,039,256	692,837
214	District Attorney / Victim Witness	500,259	234,795	0	735,054	735,054	0	0	735,054	474,970	461,118	25,289	5.32%		In General Fund Total
109	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
218	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
220	Emergency Management	145,720	67,700	33,146	246,566	246,566	0	0	246,566	158,755	123,902	(13,035)	-8.21%		In General Fund Total
111	Environmental Health	47,903	590,950	0	638,853	638,853	0	0	638,853	45,949	32,955	1,954	4.25%		In General Fund Total
65	General Non-Departmental	(10,731,491)	10,207,676	525,000	1,185	1,185	0	0	1,185	(11,271,788)	(10,445,591)	540,297	4.79%	39,747,964	33,088,362
116	Health Care Center	1,386,614	9,353,227	798,000	11,537,841	11,355,941	181,900	0	11,537,841	2,221,642	2,313,610	(835,028)	-37.59%	5,885,196	5,087,196
167	Highway	4,221,207	5,632,187	765,000	10,618,394	9,868,394	750,000	0	10,618,394	4,116,954	4,127,562	104,253	2.53%	15,513,952	14,748,952
121	Human Services	7,983,506	12,923,361	110,000	21,016,867	21,016,867	0	0	21,016,867	7,997,360	7,531,534	(13,854)	-0.17%	3,693,609	3,583,609
70	Insurance 0	0	120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
224	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
72	Land Records Modernization	217,762	195,000	147,989	560,751	445,451	115,300	0	560,751	206,242	198,128	11,520	5.59%	431,849	283,860
173	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
20	Library Board	1,074,904	0	0	1,074,904	1,074,904	0	0	1,074,904	1,044,698	1,027,131	30,206	2.89%		In General Fund Total
76	Management Information Systems	1,454,203	1,291,910	0	2,746,113	2,089,729	656,384	0	2,746,113	1,307,955	1,261,848	146,248	11.18%		In General Fund Total
20	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000	0	0	125,000	0	0	0	--		In General Fund Total

Sauk County 2019 Finance Committee Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated	
		Tax Levy	Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2018 Tax Levy (as amended)	2017 Tax Levy (as amended)	\$ Change 2018 Amended to 2019 Finance Committee	% Change 2018 Amended to 2019 Finance Committee	Fund Balance Beginning 2019	Fund Balance End 2019	
196	Parks	303,373	307,440	584,540	1,195,353	931,165	264,188	0	1,195,353	297,861	288,029	5,512	1.85%		In General Fund Total	
82	Personnel	574,504	2,925	0	577,429	577,429	0	0	577,429	557,405	543,783	17,099	3.07%		In General Fund Total	
20	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%		In General Fund Total	
130	Public Health	1,232,629	1,020,937	2,500	2,256,066	2,256,066	0	0	2,256,066	973,004	819,624	259,625	26.68%		In General Fund Total	
20	Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%		In General Fund Total	
161	Register in Probate	154,613	25,300	0	179,913	179,913	0	0	179,913	199,053	202,094	(44,440)	-22.33%		In General Fund Total	
87	Register of Deeds	(319,818)	550,000	0	230,182	230,182	0	0	230,182	(320,434)	(321,800)	616	0.19%		In General Fund Total	
67	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--		In General Fund Total	
20	Sauk County Development Corporation	50,000	0	0	50,000	50,000	0	0	50,000	50,000	50,000	0	0.00%		In General Fund Total	
20	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%		In General Fund Total	
226	Sheriff	12,566,866	2,056,039	50,000	14,672,905	14,348,905	324,000	0	14,672,905	12,318,165	12,003,720	248,701	2.02%		In General Fund Total	
90	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%		In General Fund Total	
68	Transfer Sales Tax to Debt Service	1,396,456	0	0	1,396,456	1,396,456	0	0	1,396,456	1,418,297	1,425,334	(21,841)	-1.54%		In General Fund Total	
68	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--		In General Fund Total	
68	Transfer to HCC	1,134,741	0	56,500	1,191,241	1,191,241	0	0	1,191,241	1,132,167	1,206,048	2,574	0.23%		In General Fund Total	
93	Treasurer	(747,246)	1,278,365	0	531,119	531,119	0	0	531,119	(432,593)	(255,400)	(314,653)	-72.74%		In General Fund Total	
20	Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	16,422	15,665	0	0.00%		In General Fund Total	
20	UW-Baraboo / Sauk County	102,500	0	50,000	152,500	102,500	50,000	0	152,500	102,500	131,000	0	0.00%		In General Fund Total	
201	UW Extension	390,790	15,813	0	406,603	406,603	0	0	406,603	385,072	357,005	5,718	1.48%		In General Fund Total	
139	Veterans Service	345,371	11,500	0	356,871	356,871	0	0	356,871	338,857	304,269	6,514	1.92%		In General Fund Total	
20	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	28,000	28,000	2,000	7.14%		In General Fund Total	
143	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--		In General Fund Total	
97	Workers Compensation	0	293,103	122,397	415,500	415,500	0	0	415,500	0	0	0	--		In General Fund Total	
ALL FUNDS TOTAL		31,162,356	55,615,627	9,166,901	95,944,884	88,550,801	7,338,167	55,916	95,944,884	30,969,018	30,351,664	193,338	0.62%		72,700,561	63,589,576

	2018 Amended	2019 Finance Committee	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,620,495,500	6,878,879,600	258,384,100	3.90%
Total Levy Rate	\$4.68	\$4.53	-\$0.15	-3.16%
Total Levy Amount	30,969,018	31,162,356	193,338	0.62%
Impact of a one penny increase to the mil rate	\$66,205	\$68,789	\$2,584	3.90%
Impact of a one penny increase to the mil rate on an average residential property	\$1.77	\$1.82	\$0.05	2.82%
Average residential property value	\$176,900	\$181,500	\$4,600	2.60%
Average County tax on an average residential property	\$827.49	\$822.22	(\$5.27)	-0.64%

Sauk County 2019 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2018	2017	\$ Change	% Change	Estimated	Estimated
		Tax Levy	Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy	Tax Levy	2018 Amended to	2018 Amended to	Fund Balance	Fund Balance
				Balance	Total Sources					(as amended)	(as amended)	2019 Finance Committee	2019 Finance Committee	Beginning 2019	End 2019
65	General Non-Departmental	(10,731,491)	10,207,676	525,000	1,185	1,185	0	0	1,185	(11,271,788)	(10,445,591)	540,297	4.79%	39,747,964	33,088,362
93	Treasurer	(747,246)	1,278,365	0	531,119	531,119	0	0	531,119	(432,593)	(255,400)	(314,653)	-72.74%	In General Fund Total	
87	Register of Deeds	(319,818)	550,000	0	230,182	230,182	0	0	230,182	(320,434)	(321,800)	616	0.19%	In General Fund Total	
210	CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	--	0	0
182	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
218	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
183	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	22,887	22,887
109	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
70	Insurance 0	0	120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
67	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--	In General Fund Total	
224	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
173	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
20	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000	0	0	125,000	0	0	0	--	In General Fund Total	
67	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
143	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--	In General Fund Total	
97	Workers Compensation	0	293,103	122,397	415,500	415,500	0	0	415,500	0	0	0	--	510,301	387,904
68	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--	In General Fund Total	
60	Debt Service	0	1,516,456	346,419	1,862,875	1,862,875	0	0	1,862,875	0	0	0	--	1,039,256	692,837
180	CDBG-ED Revolving Loans	0	1,909,673	40,707	1,950,380	975,190	975,190	0	1,950,380	0	0	0	--	40,707	0
67	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%	In General Fund Total	
20	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%	In General Fund Total	
20	Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
20	Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
20	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
20	Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	16,422	15,665	0	0.00%	In General Fund Total	
20	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	28,000	28,000	2,000	7.14%	In General Fund Total	
111	Environmental Health	47,903	590,950	0	638,853	638,853	0	0	638,853	45,949	32,955	1,954	4.25%	In General Fund Total	
20	Sauk County Development Corporation	50,000	0	0	50,000	50,000	0	0	50,000	50,000	50,000	0	0.00%	In General Fund Total	
90	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
177	Arts, Humanities, Historic Preservation	92,422	7,750	0	100,172	100,172	0	0	100,172	68,762	68,762	23,660	34.41%	In General Fund Total	
20	UW-Baraboo / Sauk County	102,500	0	50,000	152,500	102,500	50,000	0	152,500	102,500	131,000	0	0.00%	In General Fund Total	
220	Emergency Management	145,720	67,700	33,146	246,566	246,566	0	0	246,566	158,755	123,902	(13,035)	-8.21%	In General Fund Total	
161	Register in Probate	154,613	25,300	0	179,913	179,913	0	0	179,913	199,053	202,094	(44,440)	-22.33%	In General Fund Total	
49	County Board	160,260	0	0	160,260	160,260	0	0	160,260	156,853	152,026	3,407	2.17%	In General Fund Total	
211	Coroner	175,604	35,000	0	210,604	180,604	30,000	0	210,604	127,012	134,155	48,592	38.26%	In General Fund Total	
157	Court Commissioner	178,907	49,208	5,530	233,645	233,645	0	0	233,645	185,448	186,193	(6,541)	-3.53%	In General Fund Total	
106	Child Support	189,303	788,585	0	977,888	977,888	0	0	977,888	163,090	173,918	26,213	16.07%	In General Fund Total	
72	Land Records Modernization	217,762	195,000	147,989	560,751	445,451	115,300	0	560,751	206,242	198,128	11,520	5.59%	431,849	283,860
51	County Clerk / Elections	222,446	131,538	27,000	380,984	380,984	0	0	380,984	263,495	250,887	(41,049)	-15.58%	In General Fund Total	
36	Administrative Coordinator	271,027	0	146,644	417,671	417,671	0	0	417,671	230,373	242,588	40,654	17.65%	In General Fund Total	
196	Parks	303,373	307,440	584,540	1,195,353	931,165	264,188	0	1,195,353	297,861	288,029	5,512	1.85%	In General Fund Total	

Sauk County 2019 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2018	2017	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Use of Fund		Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy	Tax Levy	2018 Amended to	2018 Amended to	Beginning	End
			Revenue	Balance						(as amended)	(as amended)	2019 Finance Committee	2019 Finance Committee	2019	2019
153	Clerk of Courts	339,268	844,885	0	1,184,153	1,184,153	0	0	1,184,153	317,707	311,757	21,561	6.79%	In General Fund Total	
139	Veterans Service	345,371	11,500	0	356,871	356,871	0	0	356,871	338,857	304,269	6,514	1.92%	In General Fund Total	
201	UW Extension	390,790	15,813	0	406,603	406,603	0	0	406,603	385,072	357,005	5,718	1.48%	In General Fund Total	
56	Criminal Justice Coordinating	400,936	220,733	0	621,669	621,669	0	0	621,669	363,042	276,079	37,894	10.44%	In General Fund Total	
45	Corporation Counsel	451,267	237,919	0	689,186	689,186	0	0	689,186	433,529	404,947	17,738	4.09%	In General Fund Total	
148	Circuit Courts	469,957	219,938	0	689,895	689,895	0	0	689,895	460,753	444,315	9,204	2.00%	In General Fund Total	
214	District Attorney / Victim Witness	500,259	234,795	0	735,054	735,054	0	0	735,054	474,970	461,118	25,289	5.32%	In General Fund Total	
82	Personnel	574,504	2,925	0	577,429	577,429	0	0	577,429	557,405	543,783	17,099	3.07%	In General Fund Total	
100	Aging & Disability Resource Center	581,970	1,775,837	70,000	2,427,807	2,357,807	70,000	0	2,427,807	338,749	272,581	243,221	71.80%	542,687	472,687
32	Accounting	708,695	3,469	15,000	727,164	727,164	0	0	727,164	700,404	584,562	8,291	1.18%	In General Fund Total	
20	Library Board	1,074,904	0	0	1,074,904	1,074,904	0	0	1,074,904	1,044,698	1,027,131	30,206	2.89%	In General Fund Total	
185	Conservation, Planning & Zoning	1,128,574	676,112	14,934	1,819,620	1,819,620	0	0	1,819,620	1,072,017	1,067,834	56,557	5.28%	In General Fund Total	
68	Transfer to Health Care Center	1,134,741	0	56,500	1,191,241	1,191,241	0	0	1,191,241	1,132,167	1,206,048	2,574	0.23%	In General Fund Total	
130	Public Health	1,232,629	1,020,937	2,500	2,256,066	2,256,066	0	0	2,256,066	973,004	819,624	259,625	26.68%	In General Fund Total	
116	Health Care Center	1,386,614	9,353,227	798,000	11,537,841	11,355,941	181,900	0	11,537,841	2,221,642	2,313,610	(835,028)	-37.59%	5,885,196	5,087,196
68	Transfer Sales Tax to Debt Service	1,396,456	0	0	1,396,456	1,396,456	0	0	1,396,456	1,418,297	1,425,334	(21,841)	-1.54%	In General Fund Total	
76	Management Information Systems	1,454,203	1,291,910	0	2,746,113	2,089,729	656,384	0	2,746,113	1,307,955	1,261,848	146,248	11.18%	In General Fund Total	
41	Building Services	2,165,603	383,755	3,731,205	6,280,563	2,359,358	3,921,205	0	6,280,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total	
167	Highway	4,221,207	5,632,187	765,000	10,618,394	9,868,394	750,000	0	10,618,394	4,116,954	4,127,562	104,253	2.53%	15,513,952	14,748,952
121	Human Services	7,983,506	12,923,361	110,000	21,016,867	21,016,867	0	0	21,016,867	7,997,360	7,531,534	(13,854)	-0.17%	3,693,609	3,583,609
226	Sheriff	12,566,866	2,056,039	50,000	14,672,905	14,348,905	324,000	0	14,672,905	12,318,165	12,003,720	248,701	2.02%	In General Fund Total	
ALL FUNDS TOTAL		31,162,356	55,615,627	9,166,901	95,944,884	88,550,801	7,338,167	55,916	95,944,884	30,969,018	30,351,664	193,338	0.62%	72,700,561	63,589,576

	2018 Amended	2019 Finance Committee	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,620,495,500	6,878,879,600	258,384,100	3.90%
Total Levy Rate	\$4.68	\$4.53	-\$0.15	-3.16%
Total Levy Amount	30,969,018	31,162,356	193,338	0.62%
Impact of a one penny increase to the mil rate	\$66,205	\$68,789	\$2,584	3.90%
Impact of a one penny increase to the mil rate on an average residential property	\$1.77	\$1.82		
Average residential property value	\$176,900	\$181,500	\$4,600	2.60%
Average County tax on an average residential property	\$827.49	\$822.22	(\$5.27)	-0.64%

Sauk County 2019 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2018	2017	\$ Change	% Change	Fund Balance	Fund Balance
				Balance	Total Sources					2018 Amended to 2019 Finance Committee	2018 Amended to 2019 Finance Committee	Beginning 2019	End 2019		
210	CDBG-EAP merg assist Hog A P	0	0	0	0	0	0	0	0	0	0	0.00%	0	0	
182	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	--	0	0	
67	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%	In General Fund Total	
20	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%	In General Fund Total	
65	General Non-Departmental	(10,731,491)	10,207,676	525,000	1,185	1,185	0	0	1,185	(11,271,788)	(10,445,591)	540,297	4.79%	39,747,964	33,088,362
20	Baraboo Dells Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
20	Reedsburg Airport	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
20	Sauk Prairie Airport, Inc.	4,100	0	0	4,100	4,100	0	0	4,100	4,100	4,100	0	0.00%	In General Fund Total	
218	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
20	Tri-County Airport	16,422	0	0	16,422	16,422	0	0	16,422	16,422	15,665	0	0.00%	In General Fund Total	
183	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	22,887	22,887
109	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
20	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	28,000	28,000	2,000	7.14%	In General Fund Total	
20	Sauk County Development Corporation	50,000	0	0	50,000	50,000	0	0	50,000	50,000	50,000	0	0.00%	In General Fund Total	
70	Insurance 0		120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
90	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
67	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--	In General Fund Total	
224	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
177	Arts, Humanities, Historic Preservation	92,422	7,750	0	100,172	100,172	0	0	100,172	68,762	68,762	23,660	34.41%	In General Fund Total	
173	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
20	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000	0	0	125,000	0	0	0	--	In General Fund Total	
20	UW-Baraboo / Sauk County	102,500	0	50,000	152,500	102,500	50,000	0	152,500	102,500	131,000	0	0.00%	In General Fund Total	
49	County Board	160,260	0	0	160,260	160,260	0	0	160,260	156,853	152,026	3,407	2.17%	In General Fund Total	
161	Register in Probate	154,613	25,300	0	179,913	179,913	0	0	179,913	199,053	202,094	(44,440)	-22.33%	In General Fund Total	
211	Coroner	175,604	35,000	0	210,604	180,604	30,000	0	210,604	127,012	134,155	48,592	38.26%	In General Fund Total	
87	Register of Deeds	(319,818)	550,000	0	230,182	230,182	0	0	230,182	(320,434)	(321,800)	616	0.19%	In General Fund Total	
157	Court Commissioner	178,907	49,208	5,530	233,645	233,645	0	0	233,645	185,448	186,193	(6,541)	-3.53%	In General Fund Total	
220	Emergency Management	145,720	67,700	33,146	246,566	246,566	0	0	246,566	158,755	123,902	(13,035)	-8.21%	In General Fund Total	
67	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
139	Veterans Service	345,371	11,500	0	356,871	356,871	0	0	356,871	338,857	304,269	6,514	1.92%	In General Fund Total	
51	County Clerk / Elections	222,446	131,538	27,000	380,984	380,984	0	0	380,984	263,495	250,887	(41,049)	-15.58%	In General Fund Total	
143	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--	In General Fund Total	
201	UW Extension	390,790	15,813	0	406,603	406,603	0	0	406,603	385,072	357,005	5,718	1.48%	In General Fund Total	
97	Workers Compensation	0	293,103	122,397	415,500	415,500	0	0	415,500	0	0	0	--	510,301	387,904

Sauk County 2019 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2018 Tax Levy (as amended)	2017 Tax Levy (as amended)	\$ Change 2018 Amended to 2019 Finance Committee	% Change 2018 Amended to 2019 Finance Committee	Beginning	End
				Balance	Total Sources									2019	2019
36	Administrative Coordinator	271,027	0	146,644	417,671	417,671	0	0	417,671	230,373	242,588	40,654	17.65%	In General Fund Total	
93	Treasurer	(747,246)	1,278,365	0	531,119	531,119	0	0	531,119	(432,593)	(255,400)	(314,653)	-72.74%	In General Fund Total	
72	Land Records Modernization	217,762	195,000	147,989	560,751	445,451	115,300	0	560,751	206,242	198,128	11,520	5.59%	431,849	283,860
82	Personnel	574,504	2,925	0	577,429	577,429	0	0	577,429	557,405	543,783	17,099	3.07%	In General Fund Total	
56	Criminal Justice Coordinating	400,936	220,733	0	621,669	621,669	0	0	621,669	363,042	276,079	37,894	10.44%	In General Fund Total	
111	Environmental Health	47,903	590,950	0	638,853	638,853	0	0	638,853	45,949	32,955	1,954	4.25%	In General Fund Total	
45	Corporation Counsel	451,267	237,919	0	689,186	689,186	0	0	689,186	433,529	404,947	17,738	4.09%	In General Fund Total	
148	Circuit Courts	469,957	219,938	0	689,895	689,895	0	0	689,895	460,753	444,315	9,204	2.00%	In General Fund Total	
32	Accounting	708,695	3,469	15,000	727,164	727,164	0	0	727,164	700,404	584,562	8,291	1.18%	In General Fund Total	
214	District Attorney / Victim Witness	500,259	234,795	0	735,054	735,054	0	0	735,054	474,970	461,118	25,289	5.32%	In General Fund Total	
68	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--	In General Fund Total	
106	Child Support	189,303	788,585	0	977,888	977,888	0	0	977,888	163,090	173,918	26,213	16.07%	In General Fund Total	
20	Library Board	1,074,904	0	0	1,074,904	1,074,904	0	0	1,074,904	1,044,698	1,027,131	30,206	2.89%	In General Fund Total	
153	Clerk of Courts	339,268	844,885	0	1,184,153	1,184,153	0	0	1,184,153	317,707	311,757	21,561	6.79%	In General Fund Total	
68	Transfer to HCC	1,134,741	0	56,500	1,191,241	1,191,241	0	0	1,191,241	1,132,167	1,206,048	2,574	0.23%	In General Fund Total	
196	Parks	303,373	307,440	584,540	1,195,353	931,165	264,188	0	1,195,353	297,861	288,029	5,512	1.85%	In General Fund Total	
68	Transfer Sales Tax to Debt Service	1,396,456	0	0	1,396,456	1,396,456	0	0	1,396,456	1,418,297	1,425,334	(21,841)	-1.54%	In General Fund Total	
185	Conservation, Planning & Zoning	1,128,574	676,112	14,934	1,819,620	1,819,620	0	0	1,819,620	1,072,017	1,067,834	56,557	5.28%	In General Fund Total	
60	Debt Service	0	1,516,456	346,419	1,862,875	1,862,875	0	0	1,862,875	0	0	0	--	1,039,256	692,837
180	CDBG-ED Revolving Loans	0	1,909,673	40,707	1,950,380	975,190	975,190	0	1,950,380	0	0	0	--	40,707	0
130	Public Health	1,232,629	1,020,937	2,500	2,256,066	2,256,066	0	0	2,256,066	973,004	819,624	259,625	26.68%	In General Fund Total	
100	Aging & Disability Resource Center	581,970	1,775,837	70,000	2,427,807	2,357,807	70,000	0	2,427,807	338,749	272,581	243,221	71.80%	542,687	472,687
76	Management Information Systems	1,454,203	1,291,910	0	2,746,113	2,089,729	656,384	0	2,746,113	1,307,955	1,261,848	146,248	11.18%	In General Fund Total	
41	Building Services	2,165,603	383,755	3,731,205	6,280,563	2,359,358	3,921,205	0	6,280,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total	
167	Highway	4,221,207	5,632,187	765,000	10,618,394	9,868,394	750,000	0	10,618,394	4,116,954	4,127,562	104,253	2.53%	15,513,952	14,748,952
116	Health Care Center	1,386,614	9,353,227	798,000	11,537,841	11,355,941	181,900	0	11,537,841	2,221,642	2,313,610	(835,028)	-37.59%	5,885,196	5,087,196
226	Sheriff	12,566,866	2,056,039	50,000	14,672,905	14,348,905	324,000	0	14,672,905	12,318,165	12,003,720	248,701	2.02%	In General Fund Total	
121	Human Services	7,983,506	12,923,361	110,000	21,016,867	21,016,867	0	0	21,016,867	7,997,360	7,531,534	(13,854)	-0.17%	3,693,609	3,583,609
ALL FUNDS TOTAL		31,162,356	55,615,627	9,166,901	95,944,884	88,550,801	7,338,167	55,916	95,944,884	30,969,018	30,351,664	193,338	0.62%	72,700,561	63,589,576

	2018 Amended	2019 Finance Committee	Dollar Change	Percent Change
Equalized Value (without tax incremental districts)	6,620,495,500	6,878,879,600	258,384,100	3.90%
Total Levy Rate	\$4.68	\$4.53	-\$0.15	-3.16%
Total Levy Amount	30,969,018	31,162,356	193,338	0.62%
Impact of a one penny increase to the mil rate	\$66,205	\$68,789	\$2,584	3.90%
Impact of a one penny increase to the mil rate on an average residential property	\$1.77	\$1.82		
Average residential property value	\$176,900	\$181,500	\$4,600	2.60%
Average County tax on an average residential property	\$827.49	\$822.22	(\$5.27)	-0.64%

SAUK COUNTY, WISCONSIN
2019 BUDGET APPROPRIATION
OUTSIDE AGENCY SUMMARY

										2018 to 2019 Finance Committee Change	
Outside Agency	Oversight Committee	Departmental Budget	2015 Budgeted Appropriation	2016 Budgeted Appropriation	2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Request	2019 Oversight Committee	2019 Finance Committee	\$	%
Sauk County Historical Society	UW Extension, Arts & Culture	Arts, Humanities & Historic Preservation	\$11,000	\$11,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%
Wormfarm Institute	UW Extension, Arts & Culture	Arts, Humanities & Historic Preservation	0	0	0	0	20,000	20,000	20,000	\$20,000	--
Agricultural Society (Fair Board)	UW Extension, Arts & Culture	UW Extension	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%
Sauk County Institute of Leadership (new 2019)	UW Extension, Arts & Culture	UW Extension	Treated as outside agency starting 2019			4,000	8,000	8,000	8,000	\$4,000	100.00%
Boys & Girls Clubs	Human Services	Human Services	0	0	0	20,000	70,000	25,000	25,000	\$5,000	25.00%
Central WI Community Action Council	Human Services	Human Services	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$0	0.00%
Hope House	Human Services	Human Services	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%
Hope Through Christ Ministries Warming Shelter / Transitional	Human Services	Human Services	0	0	0	5,000	0	0	0	(\$5,000)	--
Conservation Congress	Conservation Planning & Zoning	Conservation Planning & Zoning	1,300	1,300	1,300	1,400	1,400	1,400	1,400	\$0	0.00%
Mirror Lake Management District (new 2019)	Conservation Planning & Zoning	Conservation Planning & Zoning	0	0	0	0	10,000	10,000	10,000	* \$10,000	--
Lake Redstone Protection District (new 2019)	Conservation Planning & Zoning	Conservation Planning & Zoning	0	0	0	0	1,000,000	0	0	* \$0	--
Library Board	Finance	Non-Departmental	994,708	1,001,008	1,027,131	1,044,698	1,074,904	1,074,904	1,074,904	\$30,206	2.89%
UW-Baraboo/Sauk County - Operating	Finance	Non-Departmental	115,000	90,000	131,000	102,500	102,500	102,500	102,500	\$0	0.00%
UW-Baraboo/Sauk County - Science Facility	Finance	Non-Departmental	533,750	0	0	0	0	0	0	\$0	--
UW-Baraboo/Sauk County - Theater & Arts Renovation	Finance	Non-Departmental	0	0	0	0	50,000	50,000	50,000	* \$50,000	--
Baraboo Dells Airport	Economic Development	Non-Departmental	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%
Mid-Continent Railway Museum-General Fund Balance	Economic Development	Non-Departmental	0	0	0	77,000	* 125,000	125,000	125,000	* \$48,000	62.34%
Pink Lady Rail Transit Commission	Economic Development	Non-Departmental	675	900	1,200	1,200	750	750	750	(\$450)	-37.50%
Reedsburg Airport	Economic Development	Non-Departmental	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%
Sauk County Development Corporation	Economic Development	Non-Departmental	72,528	10,000	50,000	50,000	50,000	50,000	50,000	\$0	0.00%
Sauk County Development Corp-General Fund Balance	Economic Development	Non-Departmental	0	0	0	25,000	* 0	0	0	(\$25,000)	--
Sauk Prairie Airport, Inc.	Economic Development	Non-Departmental	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%
Tri-County Airport	Economic Development	Non-Departmental	16,805	15,665	15,665	16,422	16,422	16,422	16,422	\$0	0.00%
Wisconsin River Rail Transit	Economic Development	Non-Departmental	28,000	28,000	28,000	28,000	30,000	30,000	30,000	\$2,000	7.14%
Court Appointed Special Advocate (CASA) Contracted service in 2018, not outside agency	Law Enforcement & Judiciary	Register in Probate	0	50,000	50,000	0	0	0	0	\$0	--
Animal Shelter	Law Enforcement & Judiciary	Sheriff	147,000	147,000	147,000	147,000	201,000	201,000	201,000	\$54,000	36.73%
Disabled Parking Enforcement Assistance Council	Law Enforcement & Judiciary	Sheriff	1,300	1,300	1,300	1,300	1,100	1,100	1,100	(\$200)	-15.38%
Total Outside Agencies			\$1,991,866	\$1,425,973	\$1,537,396	\$1,608,320	\$2,845,876	\$1,800,876	\$1,800,876	\$192,556	11.97%

* Funded by General Fund balance.

Property Tax Levy By Function

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Change from 2018 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$	%
General Government	(2,222,294)	(2,023,057)	(2,393,441)	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,358,282)	(2,849,376)	508,906	15.15%
Justice & Public Safety	12,130,334	12,121,165	12,867,604	12,814,500	12,660,218	12,870,027	13,169,471	13,452,254	13,775,863	13,976,194	200,331	1.45%
Public Works	3,729,327	3,774,250	3,894,712	3,959,494	3,995,100	4,014,583	4,122,355	4,184,727	4,174,876	4,280,679	105,803	2.53%
Health & Human Services	11,901,374	11,562,676	11,198,771	11,132,627	10,640,054	11,331,521	11,323,136	11,542,491	12,144,651	11,929,396	(215,255)	-1.77%
Culture	63,750	63,751	63,751	63,762	63,762	64,762	64,762	68,762	68,762	92,422	23,660	34.41%
Recreation	158,142	175,290	151,918	159,323	158,240	165,582	228,787	229,529	248,861	249,373	512	0.21%
Education	1,255,073	1,295,361	1,334,179	1,319,878	1,317,915	1,440,179	1,452,131	1,515,136	1,532,270	1,568,194	35,924	2.34%
Development	123,996	131,019	67,528	67,528	67,528	72,528	10,000	30,000	50,000	50,000	0	0.00%
Conservation	739,657	727,129	611,756	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	1,128,574	81,557	7.79%
Capital Outlay	463,612	460,500	467,000	405,500	509,600	1,024,000	688,500	894,500	1,285,000	736,900	(548,100)	-42.65%
Debt Service	250,000	250,000	250,000	250,000	250,000	0	0	0	0	0	0	--
All Funds Total	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,969,018	31,162,356	193,338	0.62%

The general government function contains significant revenues that are not directly related to other functions, such as approximately \$8.8 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

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

<i>Property tax as levied</i>	28,659,120	28,531,297	28,531,297	28,531,297	28,854,774	29,878,110	30,183,042	30,351,664	30,969,018	31,162,356
<i>Adjustment for delinquent taxes</i>	(66,149)	6,787	(17,519)	227,333	(5,896)	84,201	44,599	(1,239)	TBD	TBD
<i>Property tax recognized</i>	<u>28,592,971</u>	<u>28,538,084</u>	<u>28,513,778</u>	<u>28,758,630</u>	<u>28,848,878</u>	<u>29,962,311</u>	<u>30,227,641</u>	<u>30,350,425</u>	<u>30,969,018</u>	<u>31,162,356</u>

TBD - To be determined

REVENUE SUMMARY

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018	2019	2019 Change from 2018		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Amended Budget	Budget	Amended Budget	\$	%
Property Tax	28,592,971	28,538,084	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,969,018	30,969,018	31,162,356	193,338	0.62%	
Sales Tax	7,142,957	7,140,919	7,323,695	7,519,870	8,000,256	8,483,880	8,764,687	9,172,923	8,775,658	8,775,658	8,775,658	0	0.00%	
Other Taxes	1,471,784	1,471,826	1,216,591	1,499,732	1,081,741	1,038,274	864,559	781,677	645,195	635,135	640,195	5,060	0.80%	
Grants and Aids	20,322,130	15,454,695	17,812,002	15,493,175	15,092,600	16,686,932	19,706,116	20,788,413	21,010,881	19,040,650	22,083,512	3,042,862	15.98%	
Intergovernmental	8,101,536	6,409,031	6,349,543	6,720,854	6,856,581	8,050,984	7,799,672	9,328,064	7,935,918	7,898,913	7,740,744	(158,169)	-2.00%	
Licenses & Permits	308,684	284,166	307,027	357,252	362,804	436,630	448,179	913,003	884,208	839,675	876,741	37,066	4.41%	
User Fees	8,398,720	8,641,950	8,766,447	8,767,573	8,640,799	8,903,794	8,878,578	9,258,828	9,366,398	9,514,680	9,729,900	215,220	2.26%	
Fines & Forfeitures	672,640	632,535	630,711	653,695	509,814	488,298	444,222	488,169	468,644	473,600	475,000	1,400	0.30%	
Donations	149,481	133,789	108,368	94,224	105,471	117,837	103,676	291,401	90,850	97,897	103,366	5,469	5.59%	
Interest	300,757	235,694	159,865	154,963	152,037	200,646	301,354	546,073	850,896	396,774	824,858	428,084	107.89%	
Rent	156,464	239,451	258,997	304,984	343,047	398,678	427,163	481,675	411,023	413,577	460,302	46,725	11.30%	
Bond / Note Proceeds	0	0	0	0	2,683,009	0	7,392,309	0	0	0	0	0	--	
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	10,826,141	9,166,901	(1,659,240)	-15.33%
Transfers from Other Funds	3,197,442	4,291,211	4,427,389	4,469,580	8,272,329	5,569,275	5,062,704	3,883,476	5,364,077	4,070,556	3,706,180	(364,376)	-8.95%	
Other	372,031	503,828	268,027	270,659	436,232	482,810	445,029	300,305	331,943	184,642	199,171	14,529	7.87%	
Total Revenues	79,187,597	73,977,179	76,142,440	75,065,191	81,385,598	80,820,349	90,865,889	86,584,432	87,104,709	94,136,916	95,944,884	1,807,968	1.92%	

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

<i>Property tax as levied</i>	<i>28,659,120</i>	<i>28,531,297</i>	<i>28,531,297</i>	<i>28,531,297</i>	<i>28,854,774</i>	<i>29,878,110</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>30,969,018</i>	<i>31,162,356</i>
<i>Adjustment for delinquent taxes</i>	<i>(66,149)</i>	<i>6,787</i>	<i>(17,519)</i>	<i>227,333</i>	<i>(5,896)</i>	<i>84,201</i>	<i>44,599</i>	<i>(1,239)</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>
<i>Property tax recognized</i>	<i>28,592,971</i>	<i>28,538,084</i>	<i>28,513,778</i>	<i>28,758,630</i>	<i>28,848,878</i>	<i>29,962,311</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,969,018</i>	<i>30,969,018</i>	<i>31,162,356</i>

TBD - To be determined

The 2018 Budget figures represent the 2018 budget as modified by County Board action through August 2018.

EXPENSE SUMMARY

Functional Area	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018	2019	2019 Change from 2018 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
General Government	6,160,637	6,302,382	6,021,743	5,880,544	6,509,131	6,820,291	7,475,013	7,547,023	9,192,559	9,703,342	9,527,453	(175,889)	-1.81%
Public Works/Transportation	9,207,140	8,553,452	9,072,072	9,761,387	9,217,817	8,922,779	9,051,009	9,333,816	9,608,122	9,652,475	9,968,953	316,478	3.28%
Culture	63,402	79,593	75,395	70,447	111,109	67,191	67,477	77,832	154,852	154,852	225,172	70,320	45.41%
Recreation	528,524	451,266	324,642	332,244	348,429	633,694	460,427	1,635,194	1,039,643	1,144,254	956,165	(188,089)	-16.44%
Education	1,248,392	1,278,844	1,300,442	1,297,236	1,323,324	1,405,734	1,416,264	1,418,888	1,529,093	1,532,185	1,559,007	26,822	1.75%
Justice & Public Safety	20,057,347	16,179,689	17,216,621	16,434,762	16,338,309	16,437,077	16,859,883	17,161,275	17,388,841	18,106,212	18,318,477	212,265	1.17%
Health & Human Services	30,778,337	27,789,027	27,375,464	26,874,023	28,115,218	30,120,369	33,004,148	34,083,521	35,214,672	36,417,253	38,426,968	2,009,715	5.52%
Conservation	1,516,641	1,322,156	1,257,720	1,274,336	1,496,054	1,681,472	1,682,301	1,818,003	2,071,819	2,292,092	1,819,620	(472,472)	-20.61%
Economic Development	141,843	450,602	709,951	68,340	458,603	138,281	118,008	360,409	410,141	437,652	1,045,190	607,538	138.82%
Debt Service	3,073,646	2,987,693	2,958,762	3,038,919	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,994,330	2,997,616	3,286	0.11%
Capital Outlay	1,585,297	1,519,511	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,966,417	7,553,592	7,338,167	(215,425)	-2.85%
Transfer to Other Funds	3,197,442	4,291,211	4,427,389	4,469,580	8,305,333	5,569,275	5,155,565	3,883,476	5,364,077	4,070,556	3,706,180	(364,376)	-8.95%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	78,121	55,916	(22,205)	-28.42%
Total Gross Expenditures	77,558,648	71,205,426	73,407,061	71,543,701	81,112,179	77,925,857	85,694,608	80,865,353	88,115,377	94,136,916	95,944,884	1,807,968	1.92%

Expenditure Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018	2019	2019 Change from 2018 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Budget *	Budget	\$	%
Wages & Salaries	28,560,250	26,697,176	26,476,342	26,969,999	27,647,942	29,521,669	30,454,787	31,189,947	32,171,972	33,310,168	35,222,700	1,912,532	5.74%
Labor Benefits	12,544,958	11,330,879	10,792,482	11,189,831	11,393,077	10,982,993	11,713,154	12,223,996	12,385,032	12,955,723	13,574,999	619,276	4.78%
Supplies & Services	28,597,054	24,378,956	26,085,227	23,833,489	24,876,975	25,722,226	27,966,589	30,022,018	32,052,738	33,174,426	33,049,306	(125,120)	-0.38%
Debt Service	3,073,646	2,987,693	2,958,762	3,038,920	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,994,330	2,997,616	3,286	0.11%
Capital Outlay	1,585,296	1,519,511	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,966,417	7,553,592	7,338,167	(215,425)	-2.85%
Transfer to Other Funds	3,197,442	4,291,211	4,427,389	4,469,579	8,305,333	5,569,275	5,155,565	3,883,476	5,364,077	4,070,556	3,706,180	(364,376)	-8.95%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	78,121	55,916	(22,205)	-28.42%
Total Gross Expenditures	77,558,646	71,205,426	73,407,061	71,543,701	81,112,180	77,925,857	85,694,608	80,865,353	88,115,377	94,136,916	95,944,884	1,807,968	1.92%

* The 2018 Budget figures represent the 2018 budget as modified by County Board action through August 2018.

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 2015	Actual Year-End 2016	Actual Year-End 2017	Estimated Fund Balance 1/1/2019	2019 Budgeted Revenues	2019 Property Tax Levy	2019 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2019
Nonspendable for Prepaid Items	98,684	79,079	46,690	46,690					46,690
Nonspendable for Long-Term Delinquent Taxes Receivable	1,312,995	1,237,091	1,252,457	1,252,457					1,252,457
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	4,047	2,698	1,349	0					0
Nonspendable for Inventories	18,516	24,380	23,959	23,959					23,959
Nonspendable for Interfund Receivable	82,769	94,993	97,945	97,945					97,945
Assigned for Carryforward Funds	1,837,819	2,245,989	3,491,166	1,500,000					1,500,000
Assigned for Budgeted Use of Fund Balance	2,178,623	4,133,811	4,803,264	6,659,602				-5,609,602	1,050,000
Unassigned (Working Capital)	14,452,129	14,255,594	15,410,375	16,787,792				1,525,392	18,313,184
Unassigned	14,672,385	17,093,995	15,736,935	13,379,519	21,737,517	16,771,297	45,168,416	-2,575,392	10,804,127
Total General Fund	34,999,172	39,167,630	40,864,140	39,747,964	21,737,517	16,771,297	45,168,416	-6,659,602	33,088,362
Aging & Disability Resource Center	343,041	417,292	520,522	542,687	1,775,837	581,970	2,427,807	-70,000	472,687
Human Services	3,025,542	2,260,790	3,758,571	3,693,609	12,923,361	7,983,506	21,016,867	-110,000	3,583,609
Jail Assessment	0	0	5,790	5,790	100,000	0	100,000	0	5,790
Land Records Modernization	588,692	586,835	591,359	431,849	195,000	217,762	560,751	-147,989	283,860
Landfill Remediation	4,920,817	4,877,815	4,853,234	4,756,253	15,300	0	111,087	-95,787	4,660,466
Drug Seizures	79,334	79,258	88,674	66,291	100	0	11,100	-11,000	55,291
CDBG-ED Revolving Loans	450,727	469,704	264,478	40,707	1,909,673	0	1,950,380	-40,707	0
CDBG-Emergency Assistance Program	86,544	0	0	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	3,170	19,047	20,559	22,887	20,000	0	20,000	0	22,887
Dog License	1,228	0	-264	-264	23,450	0	23,450	0	-264
Total Special Revenue Funds	9,499,095	8,710,741	10,102,923	9,559,809	16,962,721	8,783,238	26,221,442	-475,483	9,084,326
Debt Service	444,582	897,945	1,353,234	1,039,256	1,516,456	0	1,862,875	-346,419	692,837
Health Care Center	4,528,241	4,601,263	4,978,248	5,885,196	9,353,227	1,386,614	11,537,841	-798,000	5,087,196
Highway	11,991,281	13,336,713	15,230,754	15,513,952	5,632,187	4,221,207	10,618,394	-765,000	14,748,952
Total Enterprise Funds	16,519,522	17,937,976	20,209,002	21,399,148	14,985,414	5,607,821	22,156,235	-1,563,000	19,836,148
Insurance	485,931	476,235	472,401	444,083	120,416	0	64,500	55,916	499,999
Workers Compensation	822,571	801,625	709,529	510,301	293,103	0	415,500	-122,397	387,904
Total Internal Service Funds	1,308,502	1,277,860	1,181,930	954,384	413,519	0	480,000	-66,481	887,903
GRAND TOTAL - ALL FUNDS	62,770,873	67,992,152	73,711,229	72,700,561	55,615,627	31,162,356	95,888,968	-9,110,985	63,589,576

Fund balances are segregated into five classifications.

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

Fund Balance - Budgeted Usage

General Fund			Other Funds		
Accounting			Aging & Disability Resource Center		
Use of fund balance for financial policy review	Non-Recurring/Capital	15,000	Use of accumulated program funds for new transportation bus	Non-Recurring/Capital	70,000
		15,000			70,000
Administrative Coordinator			CDBG-ED Revolving Loans		
Use of carryforward placemaking funds for community liaison	Start up of Programs	96,644	Use of carryforward program funds for CDBG ED loan close program	Non-Recurring/Capital	40,707
Use of fund balance for young professionals program	Non-Recurring/Capital	25,000			40,707
Use of fund balance for tourism grants	Non-Recurring/Capital	25,000	Debt Service		
		146,644	Use of accumulated funds for debt service	Continuing Programs	346,419
Building Services					346,419
Use of fund balance and carryforward for energy cost saving measures	Continuing Programs	340,931	Drug Seizures		
Use of fund balance for elevator upgrades	Non-Recurring/Capital	110,000	Use of program funds for drug enforcement equipment	Continuing Programs	11,000
Use of fund balance for LEC camera upgrades	Non-Recurring/Capital	100,000			11,000
Use of carryforward for tuckpointing / caulking of facilities	Non-Recurring/Capital	4,032	Health Care Center		
Use of fund balance and carryforward for communications infrastructure upgrades/replacements	Continuing Programs	448,742	Fund depreciation with fund balance	Non-Recurring/Capital	465,000
Use of fund balance and carryforward for building security	Continuing Programs	330,000	Use of carry forward for outlay	Non-Recurring/Capital	83,000
Use of fund balance for additional parking/West Square lot	Non-Recurring/Capital	1,250,000	Fund vacancy factor with fund balance	Vacancy & Turnover	250,000
Use of carryforward for dispatch & emergency operations center radio console	Continuing Programs	60,000			798,000
Use of fund balance for space needs study and renovation	Non-Recurring/Capital	750,000	Highway		
Use of fund balance for courthouse water feature	Non-Recurring/Capital	60,000	Fund vacancy factor with fund balance	Vacancy & Turnover	15,000
Use of fund balance and carryforward for furnace upgrades: Humane Society & Sheltered Wkshp	Non-Recurring/Capital	27,000	Use of fund balance for outlay	Non-Recurring/Capital	750,000
Use of carryforward for LEC carpet replacement	Continuing Programs	90,500			765,000
Use of fund balance and carryforward for LEC kitchen equipment replacement	Continuing Programs	160,000	Human Services		
		3,731,205	Fund vacancy factor with fund balance	Vacancy & Turnover	110,000
Conservation, Planning & Zoning					110,000
Mirror Lake appropriation	Non-Recurring/Capital	10,000	Land Records Modernization		
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	4,934	Use of accumulated program funds for monumentation and capital	Continuing Programs	147,989
		14,934			147,989
County Clerk			Landfill Remediation		
Use of fund balance for election equipment upgrade	Continuing Programs	27,000	Use of program funds for long term care	Continuing Programs	95,787
		27,000			95,787
Court Commissioner / Family Court Counseling			Workers Compensation		
Use of carryforward program funds	Continuing Programs	5,530	Use of accumulated reserves to fund program activity	Continuing Programs	122,397
		5,530			122,397
Emergency Management					
Use of fund balance for disaster management coordinator due to 2018 flooding	Non-Recurring/Capital	33,146			
		33,146			
General			Other Funds Total	2,507,299	
Fund vacancy factor with fund balance	Vacancy & Turnover	525,000			
Fund contingency fund with fund balance	Contingency Fund	350,000	Grand Total Use of Fund Balances	9,166,901	
Use of fund balance for HCC Grounds Equipment	Non-Recurring/Capital	34,500			
Use of fund balance for HCC HVAC Humidification/Legionella	Non-Recurring/Capital	22,000			
Use of fund balance for Mid-Continent Railway	Non-Recurring/Capital	125,000			
Use of fund balance for CDBG ED loan close program	Non-Recurring/Capital	934,483			
Use of fund balance for UW Baraboo/Sauk County theater & arts renovation	Non-Recurring/Capital	50,000			
		2,040,983			
Health Department - Public Health					
Use of carryforward community care program funds	Continuing Programs	2,500			
		2,500			
Health Department - Women Infant and Children					
Use of carryforward program funds	Continuing Programs	8,120			
		8,120			
Parks					
Use of fund balance Great Sauk State Trail Tier 3 "Wye"	Non-Recurring/Capital	350,000			
Use of carryforward dam maintenance / repair funds	Continuing Programs	93,905			
Use of fund balance for shoreline protection project	Non-Recurring/Capital	68,688			
Use of fund balance for master plan	Non-Recurring/Capital	25,000			
Use of fund balance RV dump station	Non-Recurring/Capital	20,000			
Use of fund balance for North End boat landing and amenities	Non-Recurring/Capital	17,514			
Use of carryforward for North End boat landing and amenities	Non-Recurring/Capital	9,433			
		584,540			
Sheriff					
Fund vacancy factor with fund balance	Vacancy & Turnover	50,000			
		50,000			
	General Fund Total	6,659,602			

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	4,065,796	1,408,707	5,474,503
Start up of Programs	96,644	0	96,644
Termination of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	575,000	375,000	950,000
Continuing Programs	<u>1,572,162</u>	<u>723,592</u>	<u>2,295,754</u>
	<u>6,659,602</u>	<u>2,507,299</u>	<u>9,166,901</u>

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

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

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

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

Termination costs of ineffective or inefficient programs.

All or part of the **contingency fund** since its expenditure is unlikely to occur.

Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year.

Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

Continuing programs. Allows funds levied or grants received in one year to be expended in the next year

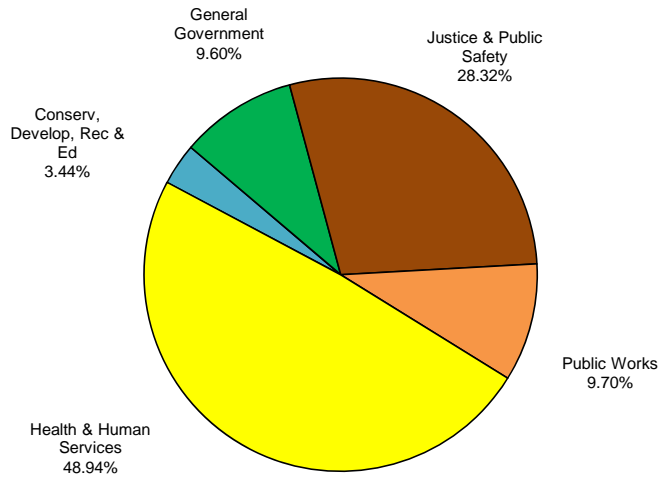
to assure completion of the purpose for which the funds were received.

Full-Time Equivalents by Functional Area

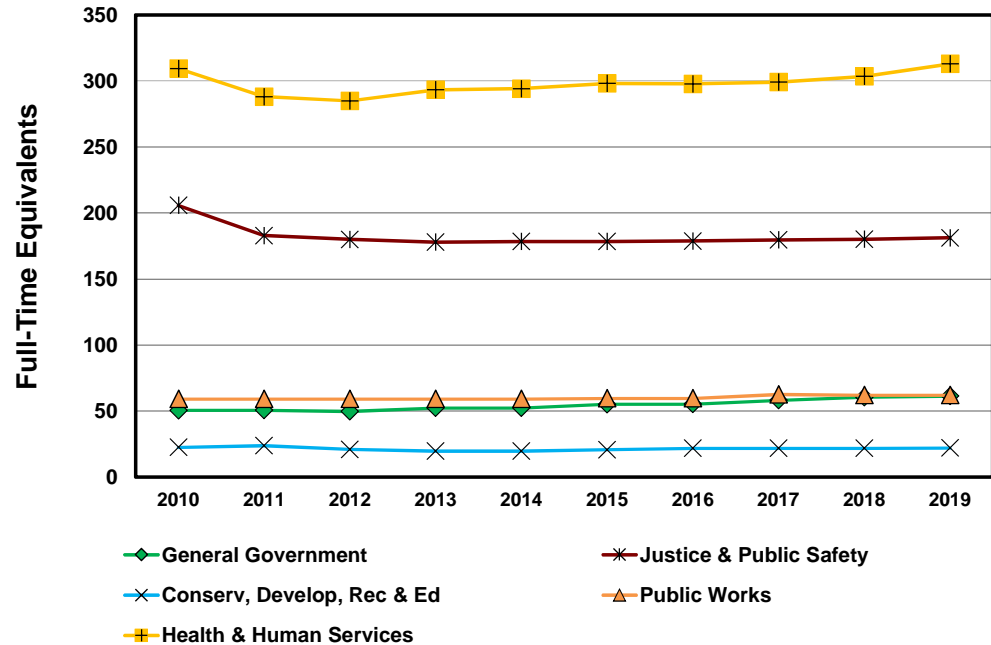
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	50.50	50.59	49.72	52.30	52.30	55.05	55.13	58.07	60.36	61.36
Justice & Public Safety	205.69	182.77	179.88	177.88	178.37	178.32	178.66	179.59	180.07	181.07
Public Works	59.00	59.00	59.00	59.00	59.00	59.50	59.50	62.50	62.00	62.0
Health & Human Services	309.36	288.02	284.87	293.29	294.10	298.13	297.68	299.00	303.39	312.92
Recreation	3.78	3.78	3.78	3.78	3.78	3.78	4.78	4.78	4.78	5.07
Education	2.51	2.51	2.64	2.64	2.64	2.71	2.71	2.71	2.71	2.71
Development	0.85	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation	15.29	16.54	14.39	13.15	13.56	14.19	14.19	14.19	14.19	14.19
Totals	646.98	604.06	594.28	602.04	603.75	611.68	612.65	620.84	627.50	639.32

Note: This summary excludes any funding source information.

2019 Full-Time Equivalents by Functional Area



Full-Time Equivalents by Functional Area 2010-2019



Full-Time Equivalents (FTE's) Allocated by Department in the Finance Committee Proposed Budgets

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019	FTE Change
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	from 2010 to 2019
General Government												
Accounting	4.00				0.		50		0.50		5.00	1.00
Administrative Coordinator	1.00		0.50			1.00	-1.00		1.30	0.20	3.00	2.00
Building Services	9.77					1.00	-0.44	-0.83		0.50	10.00	0.23
Corporation Counsel	6.00			0.29					0.21		6.50	0.50
County Clerk / Elections	4.00		-0.92					0.92			4.00	0.00
Criminal Justice Coordinating	0.00						1.00	2.25	0.45	1.30	5.00	5.00
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00			1.20		0.29	3.00	-0.49	-0.01		3.99	3.99
Management Information Systems (MIS)	9.00	1.50		0.80		1.00	-1.67	-0.26		-1.00	9.37	0.37
Mapping (to MIS & Treasurer)	2.50	-2.50									0.00	-2.50
Personnel	4.00	0.25	-0.45	0.29		0.21	0.01	0.85	-0.16		0.00	1.00
Register of Deeds	3.16	-0.16									3.00	-0.16
Surveyor	1.00										1.00	0.00
Treasurer	6.07	1.00				-0.75	-1.32	0.50			5.00	-0.57
Total General Government	50.50	0.09	-0.87	2.58	0.00	2.75	0.08	2.94	2.29	1.00	61.36	10.86
Justice & Public Safety												
Circuit Courts	3.79	-0.20	-0.19								3.40	-0.39
Clerk of Court	14.00				-1.00		-1.00				12.00	-2.00
Coroner	1.00										1.00	0.00
Court Commissioner/Family Court Counseling	1.94	0.06									2.00	0.06
District Attorney / Victim Witness	8.60	-0.60	-0.77	0.37	0.20						7.80	-0.80
Emergency Management	2.00						-0.66	0.41		0.50	2.25	0.25
Family Court Counselling (to Court Commissioner)	0.06	-0.06									0.00	-0.06
Register in Probate	2.00										2.00	0.00
Sheriff's Department	172.30	-22.12	-1.93	-2.37	1.29	-0.05	2.00	0.52	0.48	0.50	150.62	-21.68
Total Justice & Public Safety	205.69	-22.92	-2.89	-2.00	0.49	-0.05	0.34	0.93	0.48	1.00	181.07	-24.62
Public Works												
Highway	59.00					0.50		3.00	-0.50		0.00	3.00
Total Public Works	59.00	0.00	0.00	0.00	0.00	0.50	0.00	3.00	-0.50	0.00	62.00	3.00
Health & Human Services												
ADRC / Commission on Aging	18.81	-0.92	-1.02	4.77		-5.85	3.12	2.36	-0.21	2.49	23.55	4.74
Child Support	11.96	-0.96									11.00	-0.96
Environmental Health	3.50	1.02	-0.92	0.15		0.65	0.17	2.26	0.65	-0.35	7.13	3.63
Health Care Center	128.34	5.68	0.51	0.04	-0.47	8.89	-1.62	-8.16	-0.24	-2.63	130.34	2.00
Home Care	9.51	-0.39	-1.52	-0.15	-1.55	-5.90					0.00	-9.51
Human Services	121.27	-26.58	-0.20	2.18	1.30	1.98	-0.96	1.30	4.00	6.00	110.29	-10.98
Public Health	8.99	0.81		0.75	1.53	0.70	0.83	3.77	0.59	3.83	21.80	12.81
Veterans' Services	3.00					1.06	-0.06		0.50	0.19	4.69	1.69
Women, Infants and Children	3.98			0.68		2.50	-1.93	-0.21	-0.90		4.12	0.14
Total Health & Human Services	309.36	-21.34	-3.15	8.42	0.81	4.03	-0.45	1.32	4.39	9.53	312.92	3.56
Conservation, Development, Recreation, Culture & Education												
Board of Adjustment (to CPZ)	0.85		-0.85								0.00	-0.85
Conservation, Planning & Zoning (CPZ)	0.00		13.15		0.41	0.63					14.19	14.19
Land Conservation (to CPZ)	7.55	1.00	-8.55								0.00	-7.55
Land Records Modernization (to Gen Govt)	0.99	0.25		-1.24							0.00	-0.99
Parks	3.78				1.		0.00			0.29	5.07	1.29
Planning & Zoning (to CPZ)	6.75		-6.75								0.00	-6.75
UW-Extension	2.51		0.13			0.07			2.		71	0.20
Total Cons, Devel, Rec, Culture & Ed	22.43	1.25	-2.87	-1.24	0.41	0.70	1.00	0.00	0.00	0.29	21.97	-0.46
TOTAL COUNTY FTE's - CHANGE		-42.92	-9.78	7.76	1.71	7.93	0.97	8.19	6.66	11.82		
TOTAL COUNTY FTE's	646.98	604.06	594.28	602.04	603.75	611.68	612.65	620.84	627.50	639.32	639.32	-7.66
TOTAL PERSONS EMPLOYED - CHANGE		-44	-6	10	-3	5	-1	7	9	14		
TOTAL PERSONS EMPLOYED	717	673	667	677	674	679	678	685	694	708	708	-9

Note: This summary excludes any funding source information.

CAPITAL OUTLAY PLAN - FIVE-YEAR	2018	2019	2020	2021	2022	2023	2018-2023 TOTALS
Accounting	0	0	0	0	0	0	0
Administrative Coordinator	0	0	0	0	0	0	0
Aging and Disability Resource Center	460,119	70,000	0	0	0	0	530,119
Building Projects Fund	0	0	0	0	0	0	0
Building Services	2,469,080	3,921,205	1,065,000	460,000	2,910,000	0	10,825,285
CDBG-ED Revolving Loan	0	975,190	0	0	0	0	975,190
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Conservation, Planning & Zoning	25,000	0	25,000	25,000	25,000	25,000	125,000
Coroner	0	30,000	0	0	35,000	0	65,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	24,000	0	0	0	0	30,000	54,000
Environmental Health	0	0	25,000	0	0	0	25,000
General Accounts	0	50,000	50,000	1,000,000	0	0	1,100,000
Health Care Center	587,062	181,900	203,000	4,800,500	179,900	96,500	6,048,862
Highway	725,000	750,000	725,000	745,000	755,000	25,745,000	29,445,000
Human Services	50,000	0	20,000	0	20,000	0	90,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	100,000	115,300	120,000	150,000	120,000	75,000	680,300
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,580,030	656,384	772,263	761,737	642,263	626,737	5,039,414
Parks	1,138,816	264,188	179,500	43,000	35,000	60,000	1,720,504
Personnel	0	0	0	0	0	0	0
Public Health	20,000	0	0	0	0	0	20,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	374,485	324,000	297,000	350,000	324,000	51,000	1,720,485
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
UW Extension	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
COUNTY GRAND TOTAL	7,553,592	7,338,167	3,481,763	8,335,237	5,046,163	26,709,237	58,464,159

This summary represents the total of all outlay requests, as currently estimated, regardless of funding source.

Outlay items are defined as those whose original costs are greater than \$5,000, including any additional costs that are necessary to make the items ready for use, and whose lives are not less than three years.

Detail of each department's outlay for 2019 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2018	2019	2020	2021	2022	2023	2018-2023 TOTALS
Accounting	0	0	0	0	0	0	0
Administrative Coordinator C	0	0	0	0	0	0	0
Aging and Disability Resources Center R C	0	0	0	0	0	0	0
Building Projects and P F	0	0	0	0	0	0	0
Building Services	273,103	290,000	790,000	410,000	2,910,000	0	4,673,103
CDBG-ED Evolving Loan R L	0	0	0	0	0	0	0
Child Support S	0	0	0	0	0	0	0
Circuit Courts C	0	0	0	0	0	0	0
Clerk of Courts Co C	0	0	0	0	0	0	0
Conservation, Planning & Zoning	25,000	0	25,000	25,000	25,000	25,000	125,000
Coroner	0	30,000	0	0	35,000	0	65,000
Corporation Counsel C	0	0	0	0	0	0	0
County Board B	0	0	0	0	0	0	0
County Clerk Elections C / E	0	0	0	0	0	0	0
Court Commissioner C	0	0	0	0	0	0	0
District Attorney/Victim Assistance W	0	0	0	0	0	0	0
Emergency Management M	24,000	0	0	0	0	30,000	54,000
Environmental Health	0	0	25,000	0	0	0	25,000
General Accounts A	0	0	0	0	0	0	0
Health Care Center	15,000	38,900	117,000	145,500	113,900	70,500	500,800
Highway	0	0	0	0	0	0	0
Human Services	0	0	20,000	0	20,000	0	40,000
Jail Assessment and A F	0	0	0	0	0	0	0
Land Records Modernization M	0	0	0	0	0	0	0
Landfill Remediation R	0	0	0	0	0	0	0
MIS	887,404	656,384	772,263	761,737	642,263	626,737	4,346,788
Parks	49,000	54,000	62,500	43,000	35,000	0	243,500
Personnel	0	0	0	0	0	0	0
Public Health H	0	0	0	0	0	0	0
Registration Robate i P	0	0	0	0	0	0	0
Registration Fees Co D	0	0	0	0	0	0	0
Sheriff's Department	295,000	324,000	297,000	324,000	324,000	25,000	1,589,000
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
UW Extension E	0	0	0	0	0	0	0
Veterans Service S	0	0	0	0	0	0	0
Women, Infants Children WIC & C (0	0	0	0	0	0	0
TOTAL LEVY IMPACT	1,568,507	1,393,284	2,108,763	1,709,237	4,105,163	777,237	11,662,191

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

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

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

Adopted Sauk County 2019 to 2028 Capital Improvement Plan

Department - Item	Funding Source	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019 to 2028
Health Care Center												
Assisted Living Facility	Undetermined			4,500,000								4,500,000
HCC- Tractor Replacement	Sale of Old Tractor	3,500										38,000
	General Fund Balance	34,500										
Highway												
Equipment Replacement	Tax Levy/Hwy Fund Balance	700,000	700,000	725,000	730,000	725,000	730,000	725,000	800,000	800,000	800,000	7,435,000
Various Shop Yard Paving	Tax Levy/Hwy Fund Balance	25,000	25,000		25,000		25,000		25,000		25,000	125,000
Various Roof Repairs	Tax Levy/Hwy Fund Balance	25,000		20,000		20,000		25,000				90,000
County Highway C - CTH PF to CTH B (6 miles)	Tax Levy/Hwy Fund Balance	2,500,000										2,500,000
County Highway A - Baraboo City Limits to USH 12 (9 miles)	Tax Levy/Hwy Fund Balance		2,500,000									2,500,000
County Highway W - STH 113 to CTH X (5 miles)	Tax Levy/Hwy Fund Balance			3,000,000								3,000,000
County Highway G - STH 58 to Juneau County Line (10 miles)	Tax Levy/Hwy Fund Balance				3,700,000							3,700,000
County Highway O - CTH C to STH 60 (6 miles)	Tax Levy/Hwy Fund Balance					3,500,000						3,500,000
County Highway B - STH 23 to STH 60 (11 miles)	Tax Levy/Hwy Fund Balance						3,500,000					3,500,000
County Highway P - STH 23 to CTH H (5.5 miles)	Tax Levy/Hwy Fund Balance							3,700,000				3,700,000
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
UW-Baraboo/Sauk County												
Master Plan Development & Campus Renovations												
2019-2021: Phase 3, Theater and Arts Renovation (\$2,200,000)	Undetermined	50,000	50,000	1,000,000								1,100,000
2026-2028: Phase 4, Front Entrance and Administration Relocation (\$9,566,000)	Undetermined							239,000	239,000	4,305,000		4,783,000
2027-2029: Phase 5, Library and Classroom Expansions (\$6,172,000)	Undetermined								154,500	154,500		309,000
	City of Baraboo	50,000	50,000	1,000,000					239,000	393,500	4,459,500	6,192,000
Building Services												
Communications System Upgrades (every year)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Highway and Data Channels Upgrade to new IP Based System (2019)	Tax Levy	310,000										
Tactical Channels Upgrade to new IP Based System (2020)	Tax Levy		198,120									1,608,120
Replacement of Tower Road Tower site (2021)	Undetermined				TBD							
Additional (new) site development at Bug Tussel Tower Sites (2022 and 2023)	Undetermined					300,000	300,000					
Tuckpointing / Caulking of Facilities	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Courtroom Sound System/Video Arraignment Upgrade	Carryover from 2018	60,000										60,000
Energy Measures - Courthouse, West Square, Law Enforcement	Tax Levy	225,000	225,000	225,000								675,000
	Focus on Energy/Alliant Energy											
Parking at West Square Building	General Fund Balance	1,200,000										1,200,000
Building Security-2019 Intrusion Alarm, Door Window Replacement	General Fund Balance	80,000										
Building Security-2019 Office Barriers, West Entrance Redesign	General Fund Balance	150,000										
Building Security-2020 West Entrance Redesign Construction (excluding space modification for scanners and including ADA compliance)	Tax Levy		1,250,000									1,580,000
Building Security-2021/2022 Continued Recommended Implementations	Tax Levy			50,000	50,000							
Camera Upgrade for Law Enforcement Center	General Fund Balance	100,000										100,000
Replace Roofs: CH Annex 2019, WS 2020, LEC/Huber 2023	Tax Levy	180,000	300,000			350,000						830,000
Elevators - Courthouse Annex	Carryover from 2018	55,000										55,000
Furnace Replacements - Humane Society and Sheltered Workshop	Tax Levy	42,000										42,000
Law Enforcement Center Freezer / Cooler	Tax Levy	60,000										60,000
Space Needs Study/Remodel of Facilities	General Fund Balance	750,000										750,000
Courthouse Water Feature	General Fund Balance	60,000										60,000
Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy		50,000									50,000
Re-Gasket, Check Bearings on Chillers							180,000					370,000
West Square/Courthouse 2024, Law Enforcement Center 2026.	Tax Levy							190,000				
Management Information Systems (MIS)												
Phone System Upgrades	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
9-1-1 Phone System Replacement (replacement about every 7 years, next in 2021)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.	Tax Levy	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	
Network Infrastructure - Core Switch Replacement in Main Data Center	Tax Levy							70,000				560,000
Network Infrastructure - Core Switch Replacement at LEC Data Center	Tax Levy		70,000									
Virtual Infrastructure	Tax Levy	44,763	24,237	44,763	24,237	0	44,763	24,237	44,763	24,237	44,763	320,763
Parks												
North End Boat Landing Improvements	General Fund Balance	25,130										30,000
	County Conservation Aids Grant	4,870										
Shoreline Protection Project	General Fund Balance	68,688										68,688
White Mound County Park - Plan, Mountain Bike Trail, Disc Golf Course	General Fund Balance	25,000	32,000									57,000
White Mound County Park - Barn Removal	General Fund Balance		25,000									25,000
Existing Park Office Remodel	General Fund Balance		60,000									60,000
Total Expenditure		7,073,451	5,804,357	10,809,763	5,074,237	5,140,000	4,724,763	4,789,237	1,782,763	1,926,237	12,008,763	59,133,571
Portion Funded by Grant Revenues or Fund Balances		2,666,688	167,000	1,000,000	0	0	0	0	429,000	393,500	4,459,500	9,115,688
Portion Funded in Part by Tax Levy or Undetermined Funding Source		4,406,763	5,637,357	9,809,763	5,074,237	5,140,000	4,724,763	4,789,237	1,353,763	1,532,737	7,549,263	50,017,883

ADMINISTRATIVE FUNCTIONAL GROUP

MISSION STATEMENT

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

VISION STATEMENT

An environment of cooperation, collaboration, and creativity in which all departments participate in the management of county government operations, to enhance government efficiency and responsiveness.

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide more thorough planning for and reporting of grants	Number of audit findings issued	Refinement of the grant policy to specify approval levels. Development of a tracking database.	6/30/2019
The County is in compliance with financial reporting requirements	Number of audit findings issued	Number of new and recurring audit findings is less than three	7/31/2019
The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission	Award received	The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award	12/31/2019
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	12/31/2019
Provide more comprehensive historical financial and community information	Award received	The Comprehensive Annual Financial Report (CAFR) receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	12/31/2019
Minimize time spent processing accounts payable	Direct deposit offered	Provide the option of direct deposit of accounts payable	12/31/2019
Provide decision-makers and public with quality planning documents of anticipated capital expenditures	Award received	Award of Special Capital Recognition by Government Finance Officers Association for budget document	12/31/2020
Provide decision-makers and public with quality measures of all departments' performance	Award received	Award of Special Performance Measure Recognition by Government Finance Officers Association for budget document	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Finance	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff and elected officials on accounting and financial matters. Recommend new or updated County financial policies to the Finance Committee and County Board. Review and update accounting processes.		User Fees	\$0	0.40	
			Use of Fund Balance	\$15,000		
			TOTAL REVENUES	\$15,000		
			Wages & Benefits	\$47,133		
			Operating Expenses	\$23,019		
	TOTAL EXPENSES	\$70,153				
	COUNTY LEVY	\$55,153				
Accounting Services	Accounting Services: Maintain a County accounting and financial management system for the day-to-day processing of payroll, accounts payable and general ledger transactions. Prepare tax and regulatory submissions as necessary, and maintain associated records and files.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	User Fees	\$500	2.05	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$500		
			Wages & Benefits	\$181,820		
			Operating Expenses	\$102,888		
	TOTAL EXPENSES	\$284,707				
	COUNTY LEVY	\$284,207				

Accounting Department

Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	User Fees	\$2,969	0.75	
			TOTAL REVENUES	\$2,969		
			Wages & Benefits	\$81,735		
			Operating Expenses	\$18,796		
			TOTAL EXPENSES	\$100,531		
COUNTY LEVY	\$97,562					
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	User Fees	\$0	0.75	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$86,610		
			Operating Expenses	\$6,889		
			TOTAL EXPENSES	\$93,499		
COUNTY LEVY	\$93,499					
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	User Fees	\$0	1.05	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$110,838		
			Operating Expenses	\$67,435		
TOTAL EXPENSES	\$178,273					
COUNTY LEVY	\$178,273					
Totals			TOTAL REVENUES	\$18,469	5.00	
			TOTAL EXPENSES	\$727,163		
			COUNTY LEVY	\$708,694		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,725 100%	8,500 100%	8,000 94%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	500 6%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	303 2%	200 1%	200 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,551 98%	17,800 99%	18,000 99%
W2's issued to employees	850	875	890

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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 2017 budget 80 of 81, or 99%	Yes, for 2018 budget 79 of 81, or 98%	Yes, for 2018 budget 81 of 81, or 100%
New audit findings reported in the management letter prepared by the County's external auditors	Transactions are processed and grant funded programs are administered according to accepted standards.	0 Findings, not counting material weakness related to internal accounting controls for 2016 audit	0 Findings, not counting material weakness related to internal accounting controls for 2017 audit	0 Findings, not counting material weakness related to internal accounting controls for 2018 audit
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with "proficient" or "outstanding" ratings for Comprehensive Annual Financial Report (CAFR)	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 2017 CAFR	Yes, for 2018 CAFR	Yes, for 2019 CAFR
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.	Debt refunded in 2017. Aa1 rating affirmed.	No debt issued or refunded in 2018. Maintain Aa1 rating.	No debt issued or refunded in 2019. 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
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	0 for 2016 audit	0 for 2017 audit	0 for 2018 audit

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ACCOUNTING											
<u>Revenues</u>											
Tax Levy	512,323	542,884	584,562	700,404	700,404	708,695	8,291	1.18%	None	0	0
Intergovernmental	3,925	3,848	3,684	3,521	3,921	3,469	(452)	-11.53%			
Use of Fund Balance	0	0	0	0	13,744	15,000	1,256	9.14%	2019 Total	0	0
Total Revenues	516,248	546,732	588,246	703,925	718,069	727,164	9,095	1.27%			
<u>Expenses</u>											
Labor	265,546	287,761	282,780	342,056	351,626	371,606	19,980	5.68%	2020	0	0
Labor Benefits	80,403	88,482	96,057	130,493	130,267	136,531	6,264	4.81%	2021	0	0
Supplies & Services	146,762	152,990	165,681	223,356	236,176	219,027	(17,149)	-7.26%	2022	0	0
Addition to Fund Balance	23,537	17,500	43,729	8,020	0	0	0	0.00%	2023	0	0
Total Expenses	516,248	546,732	588,246	703,925	718,069	727,164	9,095	1.27%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1 - Hire a consultant to review the County's financial policies and practices for best practices and potential improvements.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	2019 Budget Request
Description of Change			Consultant to Review Financial Policies				
Tax Levy	700,404	8,291					708,695
Use of Fund Balance or Carryforward Funds	13,744	(13,744)	15,000				15,000
All Other Revenues	3,921	(452)					3,469
Total Funding	718,069	(5,905)	15,000	0	0	0	727,164
Labor Costs	481,893	26,244					508,137
Supplies & Services	236,176	(32,149)	15,000				219,027
Capital Outlay	0	0					0
Total Expenses	718,069	(5,905)	15,000	0	0	0	727,164

Issues on the Horizon for the Department:

Major national accounting scandals have directed 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) has promulgated numerous new or revised standards in accounting.

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

Locally, tighter economic times have placed more of a burden on the County's administrative staff, including Accounting, to more closely study County programs and how they are being offered. This additional effort is coupled with an expectation that administrative overhead needs to be decreased.

Administrative Coordinator

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

Specific Strategic Issues Addressed

Placemaking to support economic development
 Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
 Declining/unpredictable financial support (highways, Medicaid, other)
 Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
 Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
 Carbon neutral facilities
 Changing statutory authority (state/feds) impeding local decision-making
 Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
 IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)
 Partnerships with outside agencies (drugs, interoperability)
 Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a communication strategy and provide regular updates. 2. Progress made on updating policies and procedures. 3. Programmatic review that leads to measurable outcomes. 4. Better understanding of policies and procedures by County Board and employees.	1. Standardize processes and practices to improve communication between departments, oversight committees and the full board; Improve reports given to the board to better anticipate questions and concerns. 2. Facilitate conversations regarding personnel policies and practices. 3. Build and maintain an atmosphere of trust and respect for staff and board members by identifying behaviors and practices that lead to distrust and feelings of disrespect; model appropriate behaviors. 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 and advocate for department heads and other county employees.	12/31/2019 and beyond
Development of performance measurements as a vital part of County operations	1. program review process piloted; 2. revised and updated goals and outcome measures to inform 2019 budget.	1. Develop a program review process for county programs, services, and functions. 2. Process improvement, including measuring outcomes.	12/31/2019 and beyond

Administrative Coordinator

Program Evaluation							
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)	
Administration	<p>1) Budget Process / Financial Management: Continue process of incorporating quantifiable performance measures in budget process and annual report. By encouraging the development of outcome based measures for analysis of programmatic success that adequately assess effectiveness. Facilitate budget process, by working with oversight committees to define priorities, services to be maintained.</p> <p>2) Administrative Practices: a. Continue to develop applications of technology to improve workflow and interdepartmental communications including a centralized policy manual. Review current practices in regard to changes in technology, policy, and emerging best practices. b. Functional groups; c. Project specific work groups.</p> <p>3) Provide Effective Leadership to all Departments: Serve as a liaison between board and departments. Advise board on issues related to state and local government actions. Training, and development opportunities for Department Heads.</p> <p>4) Coordinate and direct all administrative and management functions.</p> <p>5) Assist/Advise County Board and represent and stand for County Board: Provide assistance as county board liaison in implementing strategic initiatives. Assist departments in evaluating programs and activities in terms of countywide mission and goals.</p> <p>6) Project Development and Oversight: Provide staff assistance to major county initiatives.</p>	Wis Stats 59.19	Grants	\$0	1.45	1. Budget process presents choices that are better and more clear.	
			Use of Fund Balance	\$0			
			TOTAL REVENUES				\$0
			Wages & Benefits	\$149,709			
			Operating Expenses	\$10,861			
			TOTAL EXPENSES				\$160,570
			COUNTY LEVY				\$160,570
CDBG	Community Development Block Grants (CDBG): Administration and coordination of revolving loan funds, including loan application processing, repayment and compliance monitoring, and reporting to the Wis Dept of Commerce		User Fees	\$0	0.20		
			TOTAL REVENUES				\$0
			Wages & Benefits	\$15,615			
			Operating Expenses	\$100			
			TOTAL EXPENSES				\$15,715
COUNTY LEVY		\$15,715					
Totals			TOTAL REVENUES		1.65		
			TOTAL EXPENSES				\$176,285
			COUNTY LEVY				\$176,285

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Number of Department Head Meetings Held	12	12	12
Number of RLF awards processed	5	3	2

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Ratio of dollars loaned to dollars available in RLF	The money needs to be spent in the community to be successful	1:6.4	1:1.9	1:1.1
Investment dollars leveraged through RLF (RLF investment : Private investment)	Community investment is important for a project to succeed	1:5	1:5	1:5

Administrative Coordinator - Economic Development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Economic Development - assist with County Placemaking activities.	1. Implement Place Plan	1. Develop existing resources to support County businesses. 2. Identify existing barriers and identify solutions.	12/31/2019 and beyond

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Economic Development	Support county economic development initiatives, such as placemaking, etc.		Use of Fund Balance	\$96,644	1.35	
			TOTAL REVENUES	\$96,644		
			Wages & Benefits	\$136,514		
			Operating Expenses	\$4,872		
			TOTAL EXPENSES	\$141,386		
	COUNTY LEVY	\$44,742				
Community Development Grants	The program supports redevelopment efforts by providing financial incentives for projects with an emphasis on, but not limited to, downtown community-driven efforts.		Grants	\$0	-	Increase Property Values Countywide Leverage Funds
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$50,000		
			TOTAL EXPENSES	\$50,000		
	COUNTY LEVY	\$50,000				
Young Professionals	The program supports initiatives by and for young professionals that help make Sauk County a sought after place to live, work, and raise a family.		Use of Fund Balance	\$25,000	-	Young Professional Membership
			Grants	\$0		
			TOTAL REVENUES	\$25,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$25,000		
	TOTAL EXPENSES	\$25,000				
	COUNTY LEVY	\$0				
Tourism	This is a grant program designed to support community initiatives aimed at attracting visitors looking to play and stay in Sauk County.		Use of Fund Balance	\$25,000	-	Increase visitors to recreation and resource tourism events
			Grants	\$0		
			TOTAL REVENUES	\$25,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$25,000		
	TOTAL EXPENSES	\$25,000				
	COUNTY LEVY	\$0				
Totals			TOTAL REVENUES	\$146,644	1.35	
			TOTAL EXPENSES	\$241,386		
			COUNTY LEVY	\$94,742		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Number of Tourism Events	n/a	n/a	3 events
Number of Building renovation/preservation	n/a	n/a	6 projects
Business Development	n/a	n/a	2 organizations
Streetscaping	n/a	n/a	4 projects
Number of professional development opportunities	n/a	n/a	16

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Increase countywide property values	Increase in value results in greater revenue over time.	n/a	n/a	\$250,000
Increase investment dollars through community development projects	Community supported projects are necessary for program success	n/a	n/a	2:1
Increase tourism	Increased revenue results from attracting more visitors	n/a	n/a	6,000 unique visitors
Increase young professional membership	Supporting programs helps to attract & maintain professionals in the County	n/a	n/a	100% increase

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATIVE COORDINATOR											
<u>Revenues</u>											
Tax Levy	216,585	195,864	242,588	230,373	230,373	271,027	40,654	17.65%	None	0	0
Grants & Aids	11,500	0	0	0	0	0	0	0.00%			
User Fees	2,165	0	0	0	0	0	0	0.00%	2019 Total	0	0
Intergovernmental	20,873	1,476	0	0	0	0	0	0.00%			
Use of Fund Balance	26,655	4,529	0	48,855	173,584	146,644	(26,940)	-15.52%			
Total Revenues	277,778	201,869	242,588	279,228	403,957	417,671	13,714	3.39%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	182,514	139,828	239,472	195,835	213,709	234,285	20,576	9.63%			
Labor Benefits	44,260	37,255	45,741	60,069	75,996	67,553	(8,443)	-11.11%			
Supplies & Services	51,004	24,786	15,053	23,324	114,252	115,833	1,581	1.38%			
Addition to Fund Balance	0	0	(57,678)	0	0	0	0	0.00%			
Total Expenses	277,778	201,869	242,588	279,228	403,957	417,671	13,714	3.39%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Administrative Coordinator

Changes and Highlights to the Department's Budget:

Change 1 - Community Development Grants - The program will support redevelopment efforts by providing financial incentives for projects with an emphasis on downtown community driven efforts. Projects should lead to measurable benefits in job opportunities, property values, or leveraged investment by local and private partners.

Change 2 - The mission of the Sauk County Young Professionals Program is to support initiatives by and for young professionals that help make Sauk County a sought after place to live, work, and raise a family.

Change 3 - The Sauk County Tourism Grant Program will support community initiatives aimed at attracting visitors looking to play and stay in Sauk County.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Community Development Grants	Young Professionals	Tourism	
Tax Levy	230,373	(9,346)	50,000			271,027
Use of Fund Balance or Carryforward Funds	173,584	(76,940)		25,000	25,000	146,644
All Other Revenues	0	0				0
Total Funding	403,957	(86,286)	50,000	25,000	25,000	417,671
Labor Costs	289,705	12,133				301,838
Supplies & Services	114,252	(98,419)	50,000	25,000	25,000	115,833
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	403,957	(86,286)	50,000	25,000	25,000	417,671

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. 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

Specific Strategic Issues Addressed
Carbon neutral facilities
IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)
Public & employee safety in County facilities (Building security)

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.	12/31/2019
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.	12/31/2019
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2019
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the systems	Update radio, fiber and phone systems as needed to keep current. Implementation of more voice over internet protocol (VOIP) technology to provide better redundant system.	12/31/2019
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.	12/31/2019
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.	6/30/2018
Vending - Maintain minimal vending	Maintain a zero impact on the levy, revenues equal or exceed expenses	Evaluate the needs of the buildings to determine needed changes.	12/31/2019

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$47,755	0.55	
			TOTAL REVENUES	\$47,755		
			Wages & Benefits	\$32,656		
			Operating Expenses	\$15,099		
			TOTAL EXPENSES	\$47,755		
			COUNTY LEVY	\$0		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet utilities, including energy efficiency measures		Operating Expenses	\$622,124	0.40	
			TOTAL EXPENSES	\$622,124		
			COUNTY LEVY	\$622,124		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$73,500	7.50	Work orders and Maintenance cost per square foot
				\$100,000		
			TOTAL REVENUES	\$173,500		
			Wages & Benefits	\$572,269		
			Operating Expenses	\$792,484		
			TOTAL EXPENSES	\$1,364,753		
		COUNTY LEVY	\$1,191,253			

Building Services

Communications	Maintain phone infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	User Fees	\$500	1.55	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.	
			Rent	\$262,000			
			Use of Fund Balance	\$0			
			TOTAL REVENUES	\$262,500			
			Wages & Benefits	\$150,780			
Operating Expenses	\$173,945						
			TOTAL EXPENSES	\$324,725			
			COUNTY LEVY	\$62,225			
Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carried forward funds Tuck pointing / Caulking of Facilities - \$4,032 carried forward and \$30,000 general fund balance Space Needs Study Implementation - All general fund balance Courthouse Roof Replacement - Levy Implement Energy Cost Saving Measures - \$115,931 carried forward and \$225,000 general fund balance Communications Infrastructure Upgrades - \$24,462 carried forward and \$310,000 general fund balance Dispatch Center Radio Console Replacement - \$60,000 carried forward and \$30,000 general fund balance Building Security Improvements - \$100,000 carried forward and \$230,000 general fund balance LEC Camera Replacement - General fund balance LEC Kitchen Equipment Replacement - \$100,000 carried forward and \$60,000 general fund balance LEC Carpet Replacement - Carried forward funds Furnace Replacement-Humane Society and Sheltered Workshop - \$6,000 carried forward and \$21,000 general fund balance WS Parking Lot Expansion - General fund balance Courthouse Water Feature - General fund balance Communications Upgrades - \$114,280 carried forward and \$50,000 general fund balance		\$110,000	Grants	\$0	10.00	
			\$34,032	Use of Fund Balance	\$3,631,205		
			\$650,000				
			\$180,000	TOTAL REVENUES	\$3,631,205		
			\$340,931	Wages & Benefits	\$0		
			\$334,462	Operating Expenses	\$3,921,205		
			\$90,000	TOTAL EXPENSES	\$3,921,205		
			\$330,000	COUNTY LEVY	\$290,000		
			\$100,000				
			\$160,000				
			\$90,500				
			\$27,000				
			\$1,250,000				
			\$60,000				
			\$164,280				
Totals			TOTAL REVENUES	\$4,114,960			
			TOTAL EXPENSES	\$6,280,563			
			COUNTY LEVY	\$2,165,603			

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	1887 Work Orders	1950 Work Orders	2000 Work Orders
Number of pieces of mail processed	157,328	158,000	158,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	LED Lighting, WS Controls, and Chiller panel upgrade	LEC, HSR, WS Exterior LED Lighting, HCC, LEC, WS EE upgrades, Huber Boiler upgrade & Controls, Solar @HCC & LEC	
Communications - All systems (Radio, Phone, Fiber) are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable.	625 Work orders, 5 fiber Leases, 11 tower leases, work on Narrowbanding corrections	700 work orders, 5 fiber lease, 11 tower leases, complete narrowbanding corrections	500 work orders, 5 fiber lease, 11 tower leases, radio console upgrades

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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	\$4.94	\$3.59	\$5.70
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable. All systems run 24/7/365 total runtime of 525,600 minutes.	Outages, equipment failures and coverage complaints would indicated that there are issues with the infrastructure requiring improvements or upgrades.	No outages on systems one fiber lease expired and not renewed	Minor outages for maintenance on fiber, one fiber lease added and Three tower lease added	Ideally no outages. Still have space to lease on both towers and fiber

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,820,085	2,500,508	2,256,404	2,626,213	2,626,213	2,165,603	(460,610)	-17.54%	Implement Energy Cost Saving Measure	340,931	0
User Fees	29,296	25,327	25,763	10,000	10,000	9,000	(1,000)	-10.00%	Elevator Upgrades - Courthouse	110,000	0
Intergovernmental	41,216	46,076	44,215	45,500	46,000	48,255	2,255	4.90%	Space Needs Study/Implementation	650,000	0
Rent	265,598	293,849	344,696	275,400	275,400	326,000	50,600	18.37%	Tuck-pointing & Caulking of Facilities	34,032	30,000
Miscellaneous	7,967	1,508	9,524	500	500	500	0	0.00%	Replace Roofs on West Sq. Courthouse,	180,000	180,000
Use of Fund Balance	0	313,729	5,791	485,950	1,712,156	3,731,205	2,019,049	117.92%	Building Security	330,000	0
									Leased Facility Furnace Replacement	27,000	0
Total Revenues	3,164,162	3,180,997	2,686,394	3,443,563	4,670,269	6,280,563	1,610,294	34.48%	WS Parking Lot Addition	1,250,000	0
									Courthouse Water Feature	60,000	0
<u>Expenses</u>											
Labor	585,369	581,394	488,822	511,608	511,608	585,771	74,163	14.50%	Communications upgrades/infrastructure	498,742	50,000
Labor Benefits	167,589	174,742	165,682	177,329	177,329	208,488	31,159	17.57%	Sheriff - Dispatch - Radio console	90,000	30,000
Supplies & Services	1,514,722	1,823,659	1,277,136	1,455,126	1,512,252	1,565,099	52,847	3.49%	Carpet Replacement	90,500	0
Capital Outlay	673,740	601,202	754,754	1,299,500	2,469,080	3,921,205	1,452,125	58.81%	LEC Kitchen Equipment Replacement	160,000	0
Addition to Fund Balance	222,742	0	0	0	0	0	0	0.00%	LEC Camera Upgrades	100,000	0
										0	0
Total Expenses	3,164,162	3,180,997	2,686,394	3,443,563	4,670,269	6,280,563	1,610,294	34.48%	2019 Total	3,921,205	290,000
Beginning of Year Fund Balance					Included in General Fund Total				2020	1,065,000	790,000
End of Year Fund Balance								2021	460,000	410,000	
								2022	2,910,000	2,910,000	
								2023	0	0	

Changes and Highlights to the Department's Budget:

The 2019 budget includes the following:
 -Continuation of funding for communications system upgrades, fiber system upgrades and Radio console replacement funds.
 -Planning for Space needs, and Security upgrades.

Change 1 - Reclassification of full-time Building Maintenance Technician to Assistant Facilities Director, adding \$32,801. Addition of half-time Building Maintenance Technician, \$24,493.

Change 2 - Decrease of levy-funded capital outlay by \$521,000. 2018 levy for capital items was \$811,000; 2019 includes \$290,000.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	2019 Budget Request
Description of Change			(1) Asst Facilities Director Reclassification; (.5) Maint Tech	Decrease in Levy-Funded Capital Outlay			
Tax Levy	2,626,213	3,096	57,294	(521,000)			2,165,603
Use of Fund Balance or Carryforward Funds	1,712,156	2,019,049					3,731,205
All Other Revenues	331,900	51,855					383,755
Total Funding	4,670,269	2,074,000	57,294	(521,000)	0	0	6,280,563
Labor Costs	688,937	48,031	57,294				794,262
Supplies & Services	1,512,252	52,844					1,565,096
Capital Outlay	2,469,080	1,973,125		(521,000)	0		3,921,205
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	4,670,269	2,074,000	57,294	(521,000)	0	0	6,280,563

Issues on the Horizon for the Department:

We continue to promote the towers and fiber and have had some additional co-locators/lessees that have increased revenues slightly.
 Work on Energy savings measures to reduce / maintain utility costs.

Corporation Counsel

Department Vision - Where the department would ideally like to be

To facilitate high quality public services for Sauk County communities, residents and visitors through reliable, timely and helpful legal assistance for all units of Sauk County government.

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

Provide legal services to all units of Sauk County government and represent public interests in statutorily and contractually defined areas with commitment, integrity and skill.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Promote stewardship of natural resources

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

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Changing statutory authority (state/feds) impeding local decision-making

Partnerships with outside agencies (drugs, interoperability)

Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult Protective Services)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support economic development activity in the County with reliable, creative and proactive legal advice and solutions.	Timely and helpful guidance on legal issues related to economic development initiatives and programs is provided.	Continue support and guidance on Great Sauk Trail development. Provide guidance for Place Plan implementation. Help develop effective cooperative economic development agreements between County and others.	12/31/2019 and beyond
Implement technological efficiencies for higher productivity with e-filing, electronic file maintenance, centralized opinion database storage and retrieval and other legal practice modernizations.	Greater use of technology and electronic documents in legal services.	Implement e-filing for specified cases. Create effective opinion database for centralized storage, cross-reference and accessibility. Expand utilization of case management software.	12/31/2019 and beyond
Protect public health and safety of Sauk County communities, residents and visitors with effective enforcement of Wisconsin and Sauk County public health and safety policies.	County departments receive the legal support necessary to implement public health and safety policies established by the County Board.	Review legal support procedures for enforcement actions. Implement system for active and open communication processes for county departments with enforcement authority.	12/31/2019 and beyond

Corporation Counsel

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
General Government Legal Services	The office serves as legal counsel for the county and 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	Other Revenues	\$0	3.15	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law-related service for all units of Sauk County government.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$316,847		
			Operating Expenses	\$18,252		
			TOTAL EXPENSES	\$335,099		
			COUNTY LEVY	\$335,099		
Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	The office represents the Sauk County Department of Human Services in matters that protect individuals and the public including actions for involuntary commitment, guardianship, protective placement, children in need of protection and services, and termination of parental rights.	Wis Stat 48.09, 51.20, 55.02	User Fees	\$0	2.35	Assigned attorney(s) actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			Other Revenues	\$112,570		
			TOTAL REVENUES	\$112,570		
			Wages & Benefits	\$217,068		
			Operating Expenses	\$11,670		
			TOTAL EXPENSES	\$228,738		
			COUNTY LEVY	\$116,168		
Child Support Enforcement	The office represents the State of Wisconsin and the Sauk County Child Support Agency in all child support enforcement and paternity matters.	IV-D of Federal Social Security Act	Other Revenues	\$125,349	1.00	Assigned attorney(s) actively works to meet SCCSA needs and address SCCSA issues with clear advice, open communication, accessibility and professionalism.
			TOTAL REVENUES	\$125,349		
			Wages & Benefits	\$125,349		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$125,349		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$237,919	6.50	
			TOTAL EXPENSES	\$689,186		
			COUNTY LEVY	\$451,267		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Legal Inquiries	n/a	n/a	1500
Legal Opinions		430	400
Contract Reviews	n/a	n/a	50
Enforcement Conferences/Actions/Litigation	n/a	n/a	100
Guardianship and Protective Placement Hearings and Reviews	113	140	100
Mental Commitment Hearings and Settlements	135	170	150
Juvenile Matters CHIPS/TPRS Cases Filed and Hearings	162	165	150
Child Support Hearings/Court Appearances	719	755	700

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Legal inquiries made and answered	County departments/officials receive reliable, timely and helpful legal advice necessary for effective public services.	n/a	n/a	Estimate 1500 inquiries, 100%
Legal opinions requested and provided	County departments/officials receive thoughtful guidance on complicated legal issues related to county operations.	363 opinions, 97.5%	430 opinions, 100%	Estimate 400 opinions, 100%
Contracts reviewed	County services secured through contract are delivered in accordance with County policies and practices.	n/a	n/a	Estimate 50 reviews, 100%
Regulation enforcement conferences/actions.	Regulation/policy enforcement supports the shared community values that promote a safer, healthier and more livable County.	38 actions, 100%	50 actions, 100%	Estimate 50 actions, 100%
Guardianship & Protective Placement actions.	Vulnerable adults obtain protection and assistance they need to be safe and healthy.	113 actions, 100%	155 actions, 100%	Estimate 100 actions, 100%
Mental/Alcohol Commitment actions.	The mentally ill and alcoholics receive treatment and reduce risk of harm to themselves and the public.	135 actions, 100%	105 actions, 100%	Estimate 150 actions, 100%
TPR/CHIPS actions.	Abused and neglected children secure protection and assistance they need to be safe and healthy and thrive.	162 actions, 100%	210 actions, 100%	Estimate 150 actions, 100%
Paternity/child support enforcement actions.	Paternity judgments and child support enforcement reduce/eliminate need for public support of County children.		755 actions, 100%	Estimate 700 actions, 100%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	384,970	402,578	404,947	433,529	433,529	451,267	17,738	4.09%	None	0	0
Intergovernmental	208,440	214,037	218,244	222,240	222,240	237,919	15,679	7.05%			
Miscellaneous	195	20	373	21	20	0	(20)	-100.00%	2019 Total	0	0
Use of Fund Balance	0	0	0	18,909	0	0	0	0.00%			
Total Revenues	593,605	616,635	623,565	674,699	655,789	689,186	33,397	5.09%			
<u>Expenses</u>											
Labor	418,635	427,971	453,392	498,334	478,046	505,412	27,366	5.72%	2020	0	0
Labor Benefits	132,303	125,305	123,636	138,873	138,873	153,852	14,979	10.79%	2021	0	0
Supplies & Services	32,037	53,401	33,125	37,492	38,870	29,922	(8,948)	-23.02%	2022	0	0
Addition to Fund Balance	10,630	9,958	13,411		0	0	0	0.00%	2023	0	0
Total Expenses	593,605	616,635	623,565	674,699	655,789	689,186	33,397	5.09%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The 2019 budget reflects no programmatic changes for the department.

The budget continues the department's cost-appropriate commitment to high quality legal services for all units of Sauk County government.

Corporation Council will share a Full Time employee (FTE) with Criminal Justice Coordinating. The labor cost increase is due to benefits affiliated with a FTE.

	2018 Revised Budget	Cost to Continue Operations in 2019	Share Admin staff with CJCC			2019 Budget Request
Description of Change						
Tax Levy	433,529	16,600	1,138			451,267
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	222,260	15,659				237,919
Total Funding	655,789	32,259	1,138	0	0	689,186
Labor Costs	616,919	41,207	1,138			659,264
Supplies & Services	38,870	(8,948)				29,922
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	655,789	32,259	1,138	0	0	689,186

Issues on the Horizon for the Department:

The department will continue to evaluate and implement technological improvements as well as intra-departmental and extra-departmental opportunities for higher productivity with existing staff while ensuring a positive workplace environment that supports staff satisfaction and retention and quality support service.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY BOARD											
<u>Revenues</u>											
Tax Levy	142,198	142,044	152,026	156,853	156,853	160,260	3,407	2.17%	None	0	0
Use of Fund Balance	0	5,600	0	78,939	80,000	0	(80,000)	-100.00%			
	<hr/>										
Total Revenues	142,198	147,644	152,026	235,792	236,853	160,260	(76,593)	-32.34%	2019 Total	0	0
<hr/>											
<u>Expenses</u>											
Labor	79,955	83,494	83,580	86,896	86,690	92,530	5,840	6.74%	2020	0	0
Labor Benefits	6,664	6,810	6,749	7,116	7,263	7,126	(137)	-1.89%	2021	0	0
Supplies & Services	54,613	57,340	48,016	141,780	142,900	60,604	(82,296)	-57.59%	2022	0	0
Addition to Fund Balance	965		13,681	0	0	0	0	0.00%	2023	0	0
	<hr/>										
Total Expenses	142,198	147,644	152,026	235,792	236,853	160,260	(76,593)	-32.34%			
<hr/>											
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: The 2018 budget included \$65,000 to upgrade the microphone and camera control systems in the County Board Room.
 Change 2: The 2018 budget also included \$15,000 to update the voting system in the County Board Room.
 The Building Services budget also included \$30,000 for audio system (speakers, amplifiers, etc.) upgrades.
 These three items are intertwined and rely on each other. It would be unrealistic to do any portion of the individual segments of this project without the other segments. Any portions of the projects that are unfinished in 2018 may be carried forward into 2019.

The Wisconsin Counties Association (WCA) conference is in LaCrosse in 2018, compared to Wisconsin Dells in 2019, which will change meals and lodging costs.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Co Bd Room Mic and Camera Not a Recurring Expense	Co Bd Room Voting System Update Not a Recurring Expense		
Tax Levy	156,853	3,407	0	0		160,260
Use of Fund Balance or Carryforward Funds	80,000	0	(65,000)	(15,000)		0
All Other Revenues	0	0				0
Total Funding	236,853	3,407	(65,000)	(15,000)	0	160,260
Labor Costs	93,953	5,703				99,656
Supplies & Services	142,900	(2,296)	(65,000)	(15,000)		60,604
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	236,853	3,407	(65,000)	(15,000)	0	160,260

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 WI Stat. 59.23, 19.81-19.98, 19.84 and all election statutes.
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 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	<ol style="list-style-type: none"> 1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing 	<ol style="list-style-type: none"> 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. 3. Customer Service Survey. 	12/31/2019
Provide a smooth transition with the equipment upgrades in the mandated timeframe	Ability to meet mandated deadlines.	<ol style="list-style-type: none"> 1. Update our election equipment and software from 3G to 4G modems after the Spring of 2019 elections. 	08/30/2019

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)														
County Administration	1) Administer on behalf of the county multiple licenses and permits: marriage licenses, dissolution of domestic partnerships, dog license, open air assembly permits, county park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple county documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all county meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	<table border="1"> <tr><td>User Fees</td><td>\$13,150</td></tr> <tr><td>Grants</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$13,150</td></tr> <tr><td>Wages & Benefits</td><td>\$53,407</td></tr> <tr><td>Operating Expenses</td><td>\$6,877</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$60,284</td></tr> <tr><td>COUNTY LEVY</td><td>\$47,134</td></tr> </table>	User Fees	\$13,150	Grants	\$0	TOTAL REVENUES	\$13,150	Wages & Benefits	\$53,407	Operating Expenses	\$6,877	TOTAL EXPENSES	\$60,284	COUNTY LEVY	\$47,134	0.83	1) Marriage License Corrections 2) Customer Service Survey
User Fees	\$13,150																		
Grants	\$0																		
TOTAL REVENUES	\$13,150																		
Wages & Benefits	\$53,407																		
Operating Expenses	\$6,877																		
TOTAL EXPENSES	\$60,284																		
COUNTY LEVY	\$47,134																		
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	<table border="1"> <tr><td>User Fees</td><td>\$0</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$0</td></tr> <tr><td>Wages & Benefits</td><td>\$56,399</td></tr> <tr><td>Operating Expenses</td><td>\$6,877</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$63,276</td></tr> <tr><td>COUNTY LEVY</td><td>\$63,276</td></tr> </table>	User Fees	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$56,399	Operating Expenses	\$6,877	TOTAL EXPENSES	\$63,276	COUNTY LEVY	\$63,276	0.68	1) Resolutions/Ordinances
User Fees	\$0																		
Use of Carryforward	\$0																		
TOTAL REVENUES	\$0																		
Wages & Benefits	\$56,399																		
Operating Expenses	\$6,877																		
TOTAL EXPENSES	\$63,276																		
COUNTY LEVY	\$63,276																		
Elections	1) Serve as provider for 23 wisvote Refer municipalities. Draft and update WisVote Memorandum of Understanding, all WisVote responsibilities required as a provider, four-year voter purge, provisional tracking and reporting, cost of elections (GAB 190), absentee tracking, etc. 2) Coordinate and publish all election notices. 3) Draft, review, and receive nomination papers, declaration of candidacy and campaign registration statements and maintain filing system for same. Issue certificate of election and oath of office forms. 4) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 5) Draft, proof and distribute test, absentee and official ballots and election supplies for all elections. Coordinate testing of election tabulating equipment. 6) Appoint "Board of Canvassers". 7) Maintain official record of all county election results and election financial reports and report final canvass results to GAB. 8) Conduct county re-count proceedings and maintain official minutes.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	<table border="1"> <tr><td>User Fees/MOU's</td><td>\$81,988</td></tr> <tr><td>Use of Fund Balance</td><td>\$27,000</td></tr> <tr><td>TOTAL REVENUES</td><td>\$108,988</td></tr> <tr><td>Wages & Benefits</td><td>\$134,357</td></tr> <tr><td>Operating Expenses</td><td>\$95,772</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$230,129</td></tr> <tr><td>COUNTY LEVY</td><td>\$121,141</td></tr> </table>	User Fees/MOU's	\$81,988	Use of Fund Balance	\$27,000	TOTAL REVENUES	\$108,988	Wages & Benefits	\$134,357	Operating Expenses	\$95,772	TOTAL EXPENSES	\$230,129	COUNTY LEVY	\$121,141	2.00	1) Election Correspondence & Law Updates
User Fees/MOU's	\$81,988																		
Use of Fund Balance	\$27,000																		
TOTAL REVENUES	\$108,988																		
Wages & Benefits	\$134,357																		
Operating Expenses	\$95,772																		
TOTAL EXPENSES	\$230,129																		
COUNTY LEVY	\$121,141																		
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	<table border="1"> <tr><td>User Fees</td><td>\$36,400</td></tr> <tr><td>Grants</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$36,400</td></tr> <tr><td>Wages & Benefits</td><td>\$26,296</td></tr> <tr><td>Operating Expenses</td><td>\$1,000</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$27,296</td></tr> <tr><td>COUNTY LEVY</td><td>(\$9,104)</td></tr> </table>	User Fees	\$36,400	Grants	\$0	TOTAL REVENUES	\$36,400	Wages & Benefits	\$26,296	Operating Expenses	\$1,000	TOTAL EXPENSES	\$27,296	COUNTY LEVY	(\$9,104)	0.50	1) Customer Service Survey 2) Passport Corrections
User Fees	\$36,400																		
Grants	\$0																		
TOTAL REVENUES	\$36,400																		
Wages & Benefits	\$26,296																		
Operating Expenses	\$1,000																		
TOTAL EXPENSES	\$27,296																		
COUNTY LEVY	(\$9,104)																		
Totals			<table border="1"> <tr><td>TOTAL REVENUES</td><td>\$158,538</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$380,985</td></tr> <tr><td>COUNTY LEVY</td><td>\$222,447</td></tr> </table>	TOTAL REVENUES	\$158,538	TOTAL EXPENSES	\$380,985	COUNTY LEVY	\$222,447	4.00									
TOTAL REVENUES	\$158,538																		
TOTAL EXPENSES	\$380,985																		
COUNTY LEVY	\$222,447																		

County Clerk

Output Measures - How much are we doing?				
Description	2017 Actual	2018 Estimate	2019 Budget	
Marriage Licenses Issued	430	375	375	
Passport Applications	932	800	800	
Passport Photos	788	700	700	
Dog/Kennel Licenses Sold	5098	5000	5000	
Open Air Assembly Permits Issued	0	0	0	
Timber Notices Issued	114	100	100	
County Directory	7 printed/website	4 printed/website	4 printed/website	
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website	
Resolutions & Ordinances Considered	146/14	146/14	146/14	
Elections Conducted	5	4	2	
Domestic Partnership Agreements Issued	0	1	Discontinued	
Termination of Domestic Partnerships Issued	0	0	0	
Number of WisVote Reliers	23	23	23	
WisVote Death Alerts	85	85	85	
WisVote Duplicate Voter Alerts	207	207	207	
WisVote Felon Alerts	6	6	6	
WisVote Boundary Exception Alerts	267	267	267	
WisVote Transfer Out Alerts	614	614	614	
WisVote Merged Voter Alerts	293	293	293	
WisVote DMV Check Alerts	590	590	590	
July 25, 2017 Village of Lime Ridge - Recall of Village President	33% Voter Turnout	-	-	
May 30, 2017 River Valley School District - Recall of 2 School Board Members	14% Voter Turnout	-	-	
February 21, 2017 Spring Primary	9.99% Voter Turnout	-	-	
April 4, 2017 Spring Election	16% Voter Turnout	-	-	
February 20, 2018 Spring Primary Election	-	13% Voter Turnout	-	
April 3, 2018 Spring Election	-	25% Voter Turnout	-	
August 14, 2018 Partisan Primary Election	-	25% Voter Turnout Estimate	-	
November 6, 2018 General Election	-	54% Voter Turnout Estimate	-	
February 19, 2019 Spring Primary	-	-	10% Voter Turnout Estimate	
April 2, 2019 Spring Election	-	-	15% Voter Turnout Estimate	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Resolutions/Ordinances	Continue education on formatting and using resolution routing system. We anticipate most users to be able to conduct this workflow with minimal guidance after proper instruction.	New format began in 2018	5 Users	5 Users
Election Correspondence & Law Updates	Number of Municipal Clerk errors we find when conducting the county canvass and election are minimal.	Didn't Track	Spring 2018 Elections = 10 mistakes; Fall 2018 Elections = 10 mistakes	Spring 2019 Elections = 10 mistakes
Customer Service Survey	Feedback on how well we are serving the public	Didn't Exist	Didn't Exist	Will begin in 2019
Passport Corrections	How well we are processing applications.	Applications Returned - 10	Applications Returned - 5	Applications Returned - 5
Marriage License Corrections	Accuracy of information on marriage licenses	Started Measuring in 2018	Corrections - 10	Corrections - 7

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	192,664	221,431	250,887	263,495	263,495	222,446	(41,049)	-15.58%	None	0	0
Licenses & Permits	16,200	17,045	16,000	13,125	14,000	13,125	(875)	-6.25%			
User Fees	96	8,660	31,215	34,135	34,026	36,425	2,399	7.05%	2019 Total	0	0
Intergovernmental	80,411	131,454	97,609	87,468	106,468	81,988	(24,480)	-22.99%			
Use of Fund Balance	359,340	0	0	19,726	0	27,000	27,000	0.00%			
Total Revenues	648,711	378,590	395,711	417,949	417,989	380,984	(37,005)	-8.85%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	163,166	175,180	181,690	190,774	190,814	192,882	2,068	1.08%			
Labor Benefits	56,954	65,942	74,376	91,072	91,072	77,577	(13,495)	-14.82%			
Supplies & Services	50,437	128,270	77,575	136,103	136,103	110,525	(25,578)	-18.79%			
Capital Outlay	378,154	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	9,199	62,071	0	0	0	0	0.00%			
Total Expenses	648,711	378,590	395,711	417,949	417,989	380,984	(37,005)	-8.85%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: COUNTY CLERK

Changes and Highlights to the Department's Budget:

Election Equipment Upgrade - Use General Fund Balance of \$27,000 for required election upgrade to 4G modems. This is a one time upgrade.

2019 will be a 2 Year Election Cycle. 2018 was a 4 Year Election Cycle. This decreases expenses as well as revenues and levy .

Passport revenue and expenses have remained steady.

Cost to continue operations for 2019 has decreased overall \$12,528

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			4G Election Equipment Upgrade	2 Election Year		
Tax Levy	263,495	(14,529)		(26,520)	0	222,446
Use of Fund Balance or Carryforward Funds	0	0	27,000			27,000
All Other Revenues	154,494	1,524		(24,480)	0	131,538
Total Funding	417,989	(13,005)	27,000	(51,000)	0	380,984
Labor Costs	281,886	(11,427)	0		0	270,459
Supplies & Services	136,103	(1,578)	27,000	(51,000)		110,525
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	417,989	(13,005)	27,000	(51,000)	0	380,984

Issues on the Horizon for the Department:

Criminal Justice Coordinating

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Promote safe community
Development of cultural, social, and community values

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase community understanding and knowledge of alternative justice programs. Improve community member involvement at CJCC and subcommittee meetings.	Information on addiction is made available at community events. Increase number of community members attend CJCC or subcommittee meetings.	Conduct a county-wide survey on CJCC issues. Develop an educational display on addiction with local impact data. Attend at least 4 community events during the year. Have one or two interested community member attend at least 50% of CJCC monthly meetings.	12/31/2019; ongoing
Reduce recidivism within programs offered according to definitions and measures adopted by CJCC.	Define & track recidivism for each program offered.	Identify appropriate measures for each program offered. Identify available data sources or gaps in data needed for each program offered to inform program decisions. Develop and implement a peer support program to improve program outcomes.	12/31/2019; ongoing
Reduce alcohol and other substance abuse related crimes	Operate evidence-based programs which treat addiction and decrease incarceration for individuals with a substance use disorder. Reduction of addiction motivated criminal behavior for those who participate in programs. Provide evidence based programs that focus on pre-jail and pre-prison populations.	Continue to provide programs following best practice. Develop and implement an Adult Treatment Court alumni group. Develop and implement a network of peer support specialists. Document Pre-Booking Diversion program referrals and identify quantitative impact on Sauk County CJ system for program participants.	12/31/2019; ongoing
Provide evidence-based programs that will be effective for reducing incarceration in Sauk County.	A complete documented local picture of crime data and Sauk County crime processing procedures.	Develop specific strategic plan for CJCC which includes local data. Implement steps of strategic plan including exploring options for evidence-based programs. Conduct periodic evaluations of crime patterns and program effectiveness.	12/31/2019; ongoing
Reduce the number of individuals with serious mental health issues in jail. Make progress on NACO Stepping Up implementation.	Reduction of incarceration for individuals with a serious mental illness.	CJCC adopt a definition of serious mental illness. Identify a specific implementation plan for the Stepping Up initiative which includes Identifying one Implement a mental health screening tool at the jail.	12/31/2019; ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
CJCC (Criminal Justice Coordinating Council)	The Sauk County Criminal Justice Coordinating Council is a collaborative group of criminal justice leaders, created to evaluate and improve the Sauk County Criminal Justice System. Working to reduce recidivism, create efficiencies, and enhance the communities health and safety.		User Fees / Misc	\$0	1.67	Completed strategic plan; CJCC staff attend at least 4 community events; educational display developed Increased Community involvement – 1 or 2 community members attend at least 50% of monthly CJCC meetings
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$139,709		
			Operating Expenses	\$11,550		
			TOTAL EXPENSES	\$151,259		
COUNTY LEVY	\$151,259					

Criminal Justice Coordinating

Treatment Court	Sauk County Drug Court is a non-adversarial alternative sanctioning program. Encouraging sobriety, increased pro-social life skills, and reducing recidivism within the criminal justice population of Sauk County.		User Fees / Misc	\$4,000	2.33	Increase program enrollment by 25% (approx. 25 participants) Increase community awareness of program and knowledge of addiction – educational material, Maintain post-program recidivism for graduates of identified network of peer support specialists. Operational alumni support group.
			Grants & Aids	\$116,733		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$120,733		
			Wages & Benefits	\$162,762		
			Operating Expenses	\$144,020		
			TOTAL EXPENSES	\$306,782		
COUNTY LEVY	\$186,049					
OAR/OWL (Operating after Revocation/Operating without License) Diversion	Sauk County OAR/OWL Diversion Program offers offenders of such crimes an alternative to formal charges. Program closeout in 2019.		User Fees / Misc	\$0	0.08	Decrease OAR/OWL citations and court cases issued Decrease jail bed days for OAR/OWL offenses
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$7,500		
			TOTAL EXPENSES	\$7,500		
COUNTY LEVY	\$7,500					
Pre-Booking Diversion	The Pre-Booking Diversion Program is a trial grant-funded program intended to divert those individuals in the community with mental health and AODA issues prior to arrest or prior to booking.		Grants & Aids	\$100,000	1.00	Reduce the number of referrals to the DA for substance use related misdemeanor and ordinance offenses Increase the number of individuals with substance use disorders connected with case
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$100,000		
			Wages & Benefits	\$81,128		
			Operating Expenses	\$25,000		
			TOTAL EXPENSES	\$106,128		
COUNTY LEVY	\$6,128					
Pre-Trial Diversion	The Pre-Trial Diversion Program is an alternative to prosecution that would seek to divert offenders from the traditional criminal justice processing. The CJCC has formed a subcommittee to initiate such a program. The outlines are not in place.		Grants & Aids	\$0	-	Implement a risk assessment and evaluation for determining pre-trial flight risk. Decrease incarceration for individuals while litigation is pending
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$50,000		
			TOTAL EXPENSES	\$50,000		
COUNTY LEVY	\$50,000					
Totals			TOTAL REVENUES	\$220,733	5.08	
			TOTAL EXPENSES	\$621,669		
			COUNTY LEVY	\$400,936		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
CJCC - Public Awareness Occurrences	8	10	12
Number of participants in Treatment Court	10	10	20
Number of participants in Pre-booking Diversion Program	N/A	1	10

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

Description	Description	2017 Actual	2018 Estimate	2019 Budget
Treatment Court - Recidivism Rates of Successful Graduates @ 6 month post programming	Drug Court is impacting sobriety and reducing recidivism six months post programming.	NA	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 12 month post programming	Drug Court is impacting long sobriety and reducing recidivism one year post programming.	NA	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 24 months post programming	Drug Court is impacting long term sobriety and reducing recidivism two years post programming.	NA	NA	0%
Pre-Booking Diversion - Rate of completion for individuals referred through law enforcement contact/criminal behavior	Pre-Booking Diversion is diverting individuals from being criminally charged for misdemeanor or ordinance offenses motivated by addiction	N/A	0%	75%
Pre-Booking Diversion - Rate of completion for individuals referred through social contact	Pre-Booking Diversion is connecting individuals with a known substance use disorder with treatment and intensive case management to prevent future criminal behavior	N/A	0%	85%
CJCC - Obtain quorum for every monthly meeting	To demonstrate member commitment and avoid unnecessary delays in committee action	N/A	100%	100%
CJCC - Engage an interested community member in 50% of monthly meetings	To improve community awareness of CJCC activities and provide feedback on community perspectives of programs/process improvement	0	0%	100%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CRIMINAL JUSTICE COORDINATING											
<u>Revenues</u>											
Tax Levy	0	240,000	276,079	363,042	363,042	400,936	37,894	10.44%	None	0	0
Grants & Aids	0	0	82,642	216,883	216,733	216,733	0	0.00%			
User Fees	0	7,339	9,824	11,000	7,000	4,000	(3,000)	-42.86%	2019 Total	0	0
Use of Fund Balance	0	0	0	0	39,519	0	(39,519)	-100.00%			
Total Revenues	0	247,339	368,545	590,925	626,294	621,669	(4,625)	-0.74%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	0	88,335	147,624	225,184	242,760	288,701	45,941	18.92%			
Labor Benefits	0	16,724	47,865	64,963	82,302	94,898	12,596	15.30%			
Supplies & Services	0	69,814	136,484	263,458	301,232	238,070	(63,162)	-20.97%			
Addition to Fund Balance	0	72,466	36,571	37,320	0	0	0	0.00%			
Total Expenses	0	247,339	368,545	590,925	626,294	621,669	(4,625)	-0.74%			
Beginning of Year Fund Balance									Included in General Fund Total		
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The 2019 budget continues to support the efforts of the CJCC. This budget reflects the continued support of the OAR Diversion and Adult Treatment Court Programs. Additionally this budget includes the award of Wisconsin Treatment and Diversion grant monies to expand the Treatment Court and the grant for the Pre-Booking Diversion program.

Change #1 - CJCC will be fully staffed in 2019 and is requesting 50% Administrative Support. This is up from 20% in 2018. In addition, there is a new Case Manager that is grant funded.

Change #2 - This reflects the request to reclassify the two Adult Treatment Court Case Managers.

Change #3 - Labor costs for the grant are larger in 2019 than they are in 2018 due to the timing of funding for the grant. In addition, the amount of supplies and services bought with grant money increased in 2018 and decreased in 2019.

Change #4 - Carryforward from 2017 into 2018 is projected to be used in 2018, and so those related expenses have been decreased for 2019.

Change #5 - CJCC is looking at Pre-Trial Diversion Programming for 2019. A subcommittee has been set up, but no plan is in place yet for what programming will be offered.

Change #6 - Decriminalization of operating after revocation (OAR), so targeted program no longer needed.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	Change 6	2019 Budget Request
Description of Change			Additional Staffing	Position Reclass	Grant Funding allocation	Carry-forward expended	Pre-Trial Diversion Program	OAR Program Ending	
Tax Levy	363,042	4,420	13,161	1,877			50,000	(31,564)	400,936
Use of Fund Balance or Carryforward Funds	39,519	0				(39,519)			0
All Other Revenues	223,733	2,342		1,658				(7,000)	220,733
Total Funding	626,294	6,762	13,161	3,535	0	(39,519)	50,000	(38,564)	621,669
Labor Costs	325,062	8,842	13,161	3,535	33,000				383,600
Supplies & Services	301,232	(2,080)			(33,000)	(39,519)	50,000	(38,564)	238,069
Capital Outlay	0	0							0
Transfers to Other Funds	0	0							0
Addition to Fund Balance	0	0							0
Total Expenses	626,294	6,762	13,161	3,535	0	(39,519)	50,000	(38,564)	621,669

Issues on the Horizon for the Department:

Providing strong base support for all of the continued growth and ideas while being mindful of budget constraints. This will be achieved through the continued education of those involved in the decision making process and done so in a fiscally responsible way.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	1,837	7,068	11,204	30,000	5,000	20,000	15,000	300.00%			
Transfer from other Funds	1,667,339	1,666,693	1,522,334	1,518,297	1,518,297	1,496,456	(21,841)	-1.44%	2019 Total	0	0
Bond Proceeds	0	7,392,309	0	0	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	313,978	338,866	346,419	7,553	2.23%	2020	0	0
									2021	0	0
Total Revenues	1,669,176	9,066,070	1,533,538	1,862,275	1,862,163	1,862,875	712	0.04%	2022	0	0
									2023	0	0
<u>Expenses</u>											
Principal Redemption	869,928	8,205,672	908,792	1,720,000	1,720,000	1,755,000	35,000	2.03%			
Interest Payments	354,666	314,175	169,457	142,275	142,163	107,875	(34,288)	-24.12%			
Debt Issuance Costs	0	92,860	0	0	0	0	0	0.00%			
Addition to Fund Balance	444,582	453,363	455,289	0	0	0	0	0.00%			
Total Expenses	1,669,176	9,066,070	1,533,538	1,862,275	1,862,163	1,862,875	712	0.04%			
Beginning of Year Fund Balance	0	444,582	897,945	1,353,234		1,039,256					
End of Year Fund Balance	444,582	897,945	1,353,234	1,039,256		692,837					

Changes and Highlights to the Department's Budget:

This budget includes use of previously accumulated fund balance to smooth the levy impact of fluctuations in debt service due to refundings.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0					0
Use of Fund Balance or Carryforward Funds	338,866	7,553				346,419
All Other Revenues	1,523,297	(6,841)				1,516,456
Total Funding	1,862,163	712	0	0	0	1,862,875
Labor Costs						0
Supplies & Services	1,862,163	712				1,862,875
Capital Outlay						0
Addition to Fund Balance						0
Total Expenses	1,862,163	712	0	0	0	1,862,875

Issues on the Horizon for the Department:

Any issuance and payment of debt related to the Health Care Center is recorded in the Health Care Center fund. This accounting procedure allows the debt payments to be applied to Medicare and Medicaid rates.

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

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
General Governmental				
2019	1,755,000	107,400	1,862,400	3,615,000
2020	1,790,000	72,300	1,862,300	1,825,000
2021	1,825,000	36,500	1,861,500	0
2022	0	0	0	0
2023	0	0	0	0
2024	0	0	0	0
2025	0	0	0	0
2026	0	0	0	0
2027	0	0	0	0
2028	0	0	0	0
Health Care Center				
2019	855,000	296,650	1,151,650	7,850,000
2020	885,000	262,950	1,147,950	6,965,000
2021	925,000	228,050	1,153,050	6,040,000
2022	930,000	191,550	1,121,550	5,110,000
2023	960,000	154,850	1,114,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0
Total				
2019	2,610,000	404,050	3,014,050	11,465,000
2020	2,675,000	335,250	3,010,250	8,790,000
2021	2,750,000	264,550	3,014,550	6,040,000
2022	930,000	191,550	1,121,550	5,110,000
2023	960,000	154,850	1,114,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0

The Health Care Center budget includes repayment of \$4,965,000 of general obligation advance refunding bonds issued in 2009, and \$4,925,000 of general obligation refunding bonds for construction of a replacement facility. The Health Care Center is accounted for as an enterprise fund, so debt issuance and repayment is recorded in that fund, not the Debt Service fund, with repayment starting in 2008.

Future Debt Plans

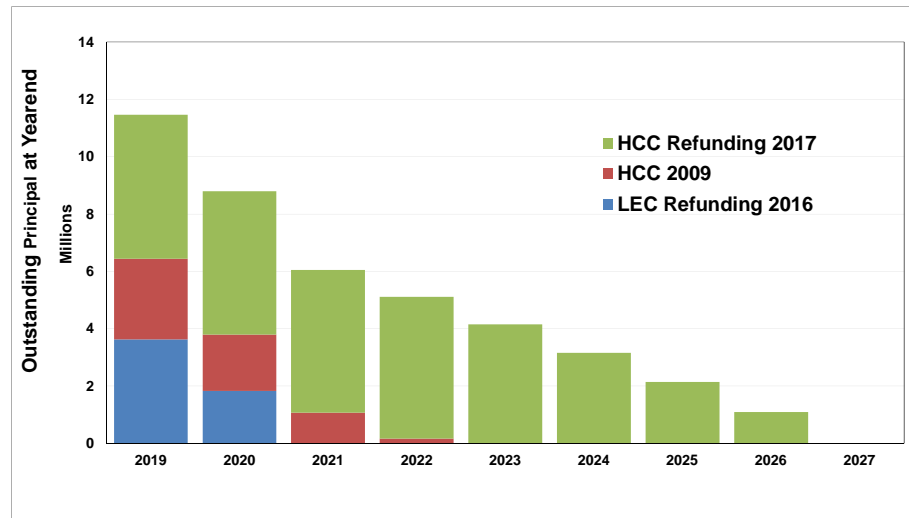
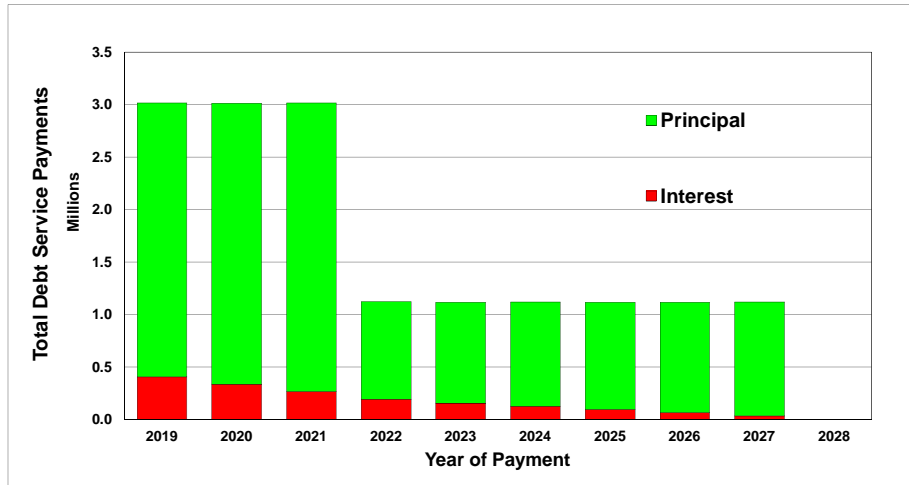
There are no other known debt issuance needs planned at this time. However, whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered. Consult the Capital Improvement Plan for possible future projects needing funding.

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.

2018 County Equalization Report as issued by the Wisconsin Department of Revenue \$7,437,436,200

5% Debt Limitation	100.00%	\$371,871,810
Outstanding General Obligation Debt at 1/1/2019	3.78%	\$14,075,000
Remaining Debt Margin	96.22%	<u>\$357,796,810</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
	Advance Refunding of Law Enforcement Center Bonds - for maturities due 2012 (partial), 2013, and 2018 through 2021				Refunding of May 1, 2004 Law Enforcement \$4,650,000 and December 31, 2007 Skilled Nursing Facility \$2,400,000 \$2,000,000 cash applied				Refunding of December 29, 2005 Law Enforcement \$10,000,000			
Purpose:												
Dated:	December 29, 2005				September 10, 2014				July 18, 2016			
Original Issue \$:	\$10,000,000				\$2,579,392				\$7,125,000			
Moody's Rating:	Aa3. Rating enhanced with bond insurance to Aaa				Aa1				Aa1			
Principal Due:	October 1				October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2015 at par				None				None			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Debt Service				Debt Service				Debt Service			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2006	135,000	298,108	3.750%	433,108				0				0
2007	20,000	389,493	3.500% *	409,493				0				0
2008	20,000	388,793	3.500% *	408,793				0				0
2009	25,000	388,093	3.500% *	413,093				0				0
2010	25,000	387,218	3.500% *	412,218				0				0
2011	25,000	386,343	3.500% *	411,343				0				0
2012	1,015,000	385,468	4.000% **	1,400,468				0				0
2013	1,340,000	344,868	4.000% **	1,684,868				0				0
2014	25,000	291,268	4.000% **	316,268				0				0
2015	25,000	290,268	4.000% **	315,268	844,928	63,845	2.000% *	908,773				0
2016	Refunded 7-16	241,056	4.000% **	241,056	860,672	43,427	2.000% *	904,099		28,896	2.000%	28,896
2017	Refunded 7-16	0	4.000% **	0	873,792	26,214	3.000% **	900,006	35,000	142,500	2.000%	177,500
2018	Refunded 7-16	0	4.000% **	0				0	1,720,000	141,800	2.000%	1,861,800
2019	Refunded 7-16	0	3.850%	0				0	1,755,000	107,400	2.000%	1,862,400
2020	Refunded 7-16	0	3.900%	0				0	1,790,000	72,300	2.000%	1,862,300
2021	Refunded 7-16	0	4.000% **	0				0	1,825,000	36,500	2.000%	1,861,500
2022				0				0				0
2023				0				0				0
2024				0				0				0
2025				0				0				0
2026				0				0				0
2027				0				0				0
Totals	2,655,000	3,790,972	Average 3.950%	6,445,972	2,579,392	133,486	Average 2.501%	2,712,878	7,125,000	529,396	Average 2.000%	7,654,396

In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farther in the future.

* Indicates the lowest interest rate for each issue.

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

Callable maturities

GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Advance Refunding Bonds				General Obligation Advance Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	Skilled Nursing Facility				Skilled Nursing Facility				Refunding of May 1, 2004 Law Enforcement \$4,650,000 and December 31, 2007 Skilled Nursing Facility \$2,400,000 \$2,000,000 cash applied				Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000			
Dated:	October 13, 2009				July 6, 2010				September 10, 2014				April 20, 2017			
Original Issue \$:	\$4,965,000				\$4,925,000				\$2,335,608				\$5,080,000			
Moody's Rating:	Aa3				Aa2				Aa1				Aa1			
Principal Due:	October 1				October 1				October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2019 at par				October 1, 2020 at par				None				October 1, 2025 at par			
CUSIP:	804328				804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Health Care Center				Health Care Center			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2006				0				0				0				0
2007				0				0				0				0
2008				0				0				0				0
2009				0				0				0				0
2010	110,000	185,564	2.000% *	295,564				0				0				0
2011	25,000	189,763	2.000% *	214,763		246,226		246,226				0				0
2012	75,000	189,263	2.500%	264,263		199,194		199,194				0				0
2013	75,000	187,388	2.750%	262,388		199,194		199,194				0				0
2014	60,000	185,325	3.000%	245,325		199,194		199,194				0				0
2015	50,000	183,525	3.000%	233,525		199,194		199,194	765,072	57,811	2.000% *	822,883				0
2016	60,000	182,025	3.250%	242,025		199,194		199,194	779,328	39,323	2.000% *	818,651				0
2017	65,000	180,075	3.500%	245,075		99,597		99,597	791,208	23,736	3.000% **	814,944				0
2018	795,000	177,800	4.000% **	972,800		0		0				0	25,000	151,150	2.000% *	176,150
2019	830,000	146,000	4.000% **	976,000		0		0				0	25,000	150,650	2.000% *	175,650
2020	860,000	112,800	4.000% **	972,800		0		0				0	25,000	150,150	2.000% *	175,150
2021	900,000	78,400	4.000% **	978,400		0		0				0	25,000	149,650	2.000% *	174,650
2022	905,000	42,400	4.000% **	947,400		0		0				0	25,000	149,150	2.000% *	174,150
2023	155,000	6,200	4.000% **	161,200	Refunded 4-17	0	4.125% **	0				0	805,000	148,650	3.000% **	953,650
2024				0	Refunded 4-17	0	4.125% **	0				0	995,000	124,500	3.000% **	1,119,500
2025				0	Refunded 4-17	0	4.000% *	0				0	1,020,000	94,650	3.000% **	1,114,650
2026				0	Refunded 4-17	0	4.000% *	0				0	1,050,000	64,050	3.000% **	1,114,050
2027				0	Refunded 4-17	0	4.000% *	0				0	1,085,000	32,550	3.000% **	1,117,550
Totals	4,965,000	2,046,528	Average 3.958%	7,011,528	0	1,341,791	Average 4.010%	1,341,791	2,335,608	120,870	Average 2.501%	2,456,478	5,080,000	1,282,748	Average 2.990%	6,362,748

In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farther in the future.
 * Indicates the lowest interest rate for each issue.
 ** Indicates the highest (remaining if refunded) interest rate for each issue.

Callable maturities

General Non-Departmental

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

Fund	General Fund 10	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019	\$ Change 2018 Amended to 2019
10999 GENERAL REVENUES											
411100	General Property Taxes	5,800,584.00	5,755,985.39	6,479,909.00	6,481,148.10	100%	3,698,615.18	7,397,230.00	7,397,230.00	6,820,743.00	576,487.00
412100	Sales Tax Discount Retailer's Discount retained on taxable sales made by the County.	(150.00)	(130.54)	(150.00)	(135.88)	91%	(60.00)	(130.00)	(130.00)	(130.00)	-
412200	County Sales Tax Revenues One-half percent sales tax initiated in 1992. Pursuant to Section 30.04(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."	(7,470,179.00)	(8,764,687.26)	(8,020,000.00)	(9,172,922.77)	114%	(2,621,343.39)	(8,775,658.00)	(8,775,658.00)	(8,775,658.00)	-
422100	Shared Revenue 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.	(701,728.00)	(709,340.81)	(701,889.00)	(709,855.14)	101%	-	(702,079.00)	(749,373.00)	(746,603.00)	44,524.00
422150	Computer Aid Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.	(95,000.00)	(100,808.00)	(95,000.00)	(92,128.00)	97%	-	(90,000.00)	(93,482.00)	(90,000.00)	-
422151	Personal Property Aid Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).	-	-	-	-	0%	-	-	-	(266,019.00)	266,019.00
424120	Indirect Cost Reimbursement Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.	(102,122.00)	(102,121.68)	(139,097.00)	(139,097.14)	100%	(74,385.22)	(108,939.00)	(108,939.00)	(101,964.00)	(6,975.00)
424635	Arts & Humanities Grants Advocate for and expand arts, humanities and historic resources in the County.	(7,010.00)	(7,010.00)	(7,010.00)	(7,010.00)	100%	(7,010.00)	(7,010.00)	(7,010.00)	(7,750.00)	740.00
425970	ATC Environmental Impact Fee Environmental impact fee received from the American Transmission Company (ATC) and Xcel Energy for expansion of the Badger Coulee transmission line.	-	(908,645.00)	-	-	0%	-	-	-	-	-
481420	Interest on Loan Payments Interest payments for De-Federalized CDBG-ED loans from CDBG Close program. Prior to 2019 interest was for Tri-County Airport hangar loan, complete 2018.	(64.00)	(74.19)	(47.00)	(58.17)	124%	(20.23)	(28.00)	(32.00)	(52,158.00)	52,130.00
481500	Principal Loan Payments Principal payments for outstanding De-Federalized CDBG-ED loans from CDBG Close program.	-	-	-	-	-	-	-	-	(42,271.00)	42,271.00

General Non-Departmental

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

Fund	General Fund 10	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019	\$ Change 2018 Amended to 2019
482100	Rent of County Buildings	(133,396.00)	(133,313.24)	(135,691.00)	(136,979.04)	101%	(72,026.42)	(138,177.00)	(135,623.00)	(134,302.00)	(3,875.00)
	Rent of space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, Humane Society, VARC, Workforce Development Board of South Central Wisconsin, and Department of Workforce Development. (Sauk Co. Development Corp. and Madison Area Technical College ended 2016. DNR ended 2018.)										
483600	Sale of County Owned Property	(5,000.00)	(9,583.74)	(5,000.00)	(8,103.57)	162%	(12,066.15)	(7,000.00)	(14,000.00)	(8,000.00)	1,000.00
	Proceeds from sale of surplus property.										
484110	Miscellaneous Public Charges	(1,000.00)	(10,923.91)	(1,000.00)	(334.04)	33%	(309.70)	(1,000.00)	(500.00)	(1,000.00)	-
	Miscellaneous revenues.										
492200	Transfer from Special Revenue Funds	(7,000.00)	(1,418,360.87)	(7,000.00)	(344,182.49)	4917%	(1,867,537.28)	(7,000.00)	(1,871,037.00)	(7,000.00)	-
	2016-2018 - Transfer of Human Services excess fund balance and interfund investment income										
492600	Transfer from Enterprise Funds	(629,600.00)	(707,506.17)	(734,600.00)	(755,433.45)	103%	(373,914.24)	(733,877.00)	(733,877.00)	(7,000.00)	(726,877.00)
	Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.										
492700	Transfer from Highway Fund	(5,000.00)	(22,729.24)	(8,000.00)	(55,478.55)	693%	(3,999.82)	(8,000.00)	(8,000.00)	(70,000.00)	62,000.00
	Transfer of interfund investment income.										
493100	General Fund Applied	(1,070,000.00)	-	(1,065,440.00)	-	0%	-	(1,823,215.00)	-	(2,040,983.00)	217,768.00
	Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor of \$700,000 in 2016-2018 and \$525,000 in 2019; and contingency fund of \$350,000 in 2016-2019. 2016: HCC Gazebo \$20,000. 2017: Home Care closing costs \$115,440. 2018: HCC Assisted Living study \$485,000. 2018: Mid-Continent Railway Museum \$77,000. 2018: ADRC Building Remodel \$186,215. 2018: Sauk County Development Corp \$25,000. 2019: UW-Baraboo/Sauk County Theater & Arts Renovations \$50,000. 2019: HCC Grounds Equipment \$34,500. 2019: HCC HVAC Humidification/Legionella Control \$22,000. 2019: Mid-Continent Railway Museum \$125,000. 2019: CDBG Close Program \$934,483.										
493200	Continuing Appropriations from Prior Year	(84,859.00)	-	(683,250.00)	-	0%	-	(432,678.00)	-	-	(432,678.00)
	Re-appropriation of previously budgeted funds that were unspent due to projects not being completed in the year in which they were first budgeted. A budget only account; no actual revenues are received. 2016: UW-Baraboo/Sauk County science facility. 2017-2018: ATC Environmental impact fees.										
493455	Continuing Appropriations AHHP	-	-	(4,239.00)	-	-	-	(2,080.00)	-	-	(2,080.00)
	Re-appropriation of Arts, Humanities & Historic Preservation previously budgeted funds.										
TOTAL GENERAL REVENUES		(4,511,524.00)	(7,139,249.26)	(5,127,504.00)	(4,940,570.14)	96%	(1,334,057.27)	(5,439,641.00)	(5,100,431.00)	(5,530,095.00)	90,454.00

General Non-Departmental

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

Fund	General Fund 10	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019	\$ Change 2018 Amended to 2019
GENERAL EXPENSES											
10999134-524000	Court Appointed Special Advocate	50,000.00	50,000.00								
	The CASA program trains volunteers to be another set of eyes for the court in CHIPS (children in need of placement or services) cases. These trained volunteers are court appointed and visit parents and/or children as dictated by state statute and report monthly to the Judge.			to Register in Probate	to Register in Probate	0%	to Register in Probate	to Register in Probate	to Register in Probate	to Register in Probate	-
10999148-524000	Miscellaneous Expenses	2,000.00	69.83	1,883.00	-	0%	-	100.00	100.00	1,185.00	1,085.00
	Miscellaneous expenses.										
10999148-524700	Charitable and Penal Charges	2,020.00	2,020.95	242.00	242.42	100%	106.24	212.00	212.00	253.00	41.00
	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.										
10999148-539100	Other Supplies & Expense	-	-	-	-	0%	-	-	-	94,429.00	94,429.00
	Expenditure of De-Federalized CDBG-ED loan repayments from 10999-4814200 & 10999-481500.										
10999190-526100	Contingency Expense	196,513.00	-	297,322.00	-	0%	-	350,000.00	-	350,000.00	-
	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.										
10999190-526101	Transfer Contingency to Depts	153,487.00	-	52,678.00	-	0%	-	-	-	-	-
	One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.										
10999350	Airports										
	526100-99004 Tri-County Airport	15,665.00	15,665.00	15,665.00	15,665.00		14,569.00	16,422.00	14,569.00	16,422.00	-
	526100-99003 Sauk-Prairie Airport	4,100.00	4,100.00	4,100.00	4,100.00		4,100.00	4,100.00	4,100.00	4,100.00	-
	526100-99002 Reedsburg Airport	4,100.00	4,100.00	4,100.00	4,100.00		4,100.00	4,100.00	4,100.00	4,100.00	-
	526100-99001 Baraboo-Dells Airport	4,100.00	4,100.00	4,100.00	4,100.00		4,100.00	4,100.00	4,100.00	4,100.00	-
	TOTAL AIRPORTS	27,965.00	27,965.00	27,965.00	27,965.00	100%	26,869.00	28,722.00	26,869.00	28,722.00	-
10999360-526100	Wisconsin River Rail Transit	28,000.00	28,000.00	28,000.00	28,000.00	100%	28,000.00	28,000.00	28,000.00	30,000.00	2,000.00
	Eight-county consortium to maintain and manage existing railroad right-of-way.										
10999361-526100	Pink Lady Rail Transit Commission	900.00	900.00	1,200.00	1,200.00	100%	1,200.00	1,200.00	1,200.00	750.00	(450.00)
	Commission to promote rail service along the line from Madison to Reedsburg, WI.										

General Non-Departmental

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

Fund	General Fund 10	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019	\$ Change 2018 Amended to 2019
10999362	Mid-Continent Railway Museum	-	-	-	-	0%	38,500.00	77,000.00	77,000.00	125,000.00	48,000.00
Living museum to educate about the Golden Years of Railroads.											
10999510	Sauk County Library Board	1,001,008.00	1,002,048.61	1,027,131.00	1,027,730.06	100%	1,044,002.57	1,044,698.00	1,044,698.00	1,074,904.00	30,206.00
Provide library service for rural county residents.											
10999513	Arts, Humanities Grant	71,772.00	67,476.61	80,011.00	77,831.61	97%	75,302.88	77,852.00	77,852.00	100,172.00	22,320.00
Advocate for and expand arts, humanities and historic resources in the County.											
10999562	UW-Baraboo/Sauk County Operating & Outlay	90,000.00	90,000.00	131,000.00	131,000.00	100%	102,500.00	102,500.00	102,500.00	102,500.00	-
10999562	UW-Baraboo/Sauk County Science Facility	84,859.00	10,584.92	-	-	0%	-	-	-	50,000.00	50,000.00
50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land.											
10999677-526100	Sauk County Development Corp	10,000.00	10,000.00	50,000.00	50,000.00	100%	50,000.00	75,000.00	75,000.00	50,000.00	(25,000.00)
Promote and retain diverse economic vitality for Sauk County and its communities.											
10999683-526100	ATC Environmental Impact Fee Projects	-	-	683,250.00	250,572.18	37%	24,440.19	432,678.00	432,678.00	-	(432,678.00)
Badger Coulee transmission line environmental impact fee projects.											
10999900-592000	Transfer to Special Revenue Funds	-	-	-	-	0%	-	186,215.00	-	934,483.00	748,268.00
2018: ADRC Building Remodel											
2019: CDBG-ED Loan Close program payment to State											
10999900-595000	Transfer to Debt Service Fund	1,573,599.00	1,573,599.00	1,425,334.00	1,425,334.00	100%	709,148.32	1,418,297.00	1,418,297.00	1,396,456.00	(21,841.00)
Transfer of sales tax proceeds to fund debt service.											
10999900-596000	Transfer to Enterprise Funds	1,219,401.00	1,219,401.00	1,321,488.00	1,206,048.00	91%	566,083.50	1,617,167.00	1,232,866.00	1,191,241.00	(425,926.00)
Transfer of sales tax proceeds to fund Health Care Center debt service \$1,134,741, grounds equipment \$34,500, and HVAC humidification/Legionella control \$22,000.											
TOTAL GENERAL EXPENSES		4,511,524.00	4,082,065.92	5,127,504.00	4,225,923.27	82%	2,666,152.70	5,439,641.00	4,517,272.00	5,530,095.00	90,454.00
TOTAL DEPARTMENT REVENUE		(4,511,524.00)	(7,139,249.26)	(5,127,504.00)	(4,940,570.14)	96%	(1,334,057.27)	(5,439,641.00)	(5,100,431.00)	(5,530,095.00)	90,454.00
TOTAL DEPARTMENT EXPENSE		4,511,524.00	4,082,065.92	5,127,504.00	4,225,923.27	82%	2,666,152.70	5,439,641.00	4,517,272.00	5,530,095.00	90,454.00
ADDITION TO (-)/USE OF FUND BALANCE		-	(3,057,183.34)	-	(714,646.87)		1,332,095.43	-	(583,159.00)	-	

Sauk County Sales Tax

<u>Payment Month</u>	<u>Sales Month</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Change from Prior Year</u>	<u>Cumulative % Change from Prior Year</u>	<u>Seasonal Adjustment (Average of 2013 to 2017)</u>	<u>Amount (Below)/Above Seasonal Average</u>	<u>Cumulative Amount (Below)/Above Projected Based on Seasonal Average</u>	<u>Cumulative Seasonal Adjustment</u>
March	January	454,709.15	469,138.97	513,922.40	525,300.25	601,458.52	583,942.67	-2.91%	-2.91%	6.11%	536,589.53	47,353.14	6.11%
April	February	461,710.95	563,416.07	723,897.32	640,270.58	576,910.42	454,734.31	-21.18%	-11.85%	7.07%	620,634.26	-165,899.95	13.19%
May	March	637,322.50	651,138.69	643,104.33	614,213.68	708,391.09	849,720.61	19.95%	0.09%	7.76%	680,886.63	168,833.98	20.95%
June	April	496,081.68	537,693.71	572,371.61	780,604.53	792,838.40	732,945.80	-7.55%	-2.17%	7.58%	665,281.80	67,664.00	28.53%
July	May	666,351.94	728,144.84	744,908.83	752,232.51	705,028.12	690,119.90	-2.11%	-2.16%	8.58%	752,548.80	-62,428.90	37.10%
August	June	934,491.76	925,946.95	873,543.69	882,536.83	930,000.95	1,151,529.28	23.82%	3.44%	10.84%	951,291.58	200,237.70	47.94%
September	July	790,868.27	843,602.12	947,389.99	1,011,133.99	1,092,529.46	1,025,166.15	-6.17%	1.50%	11.17%	980,376.02	44,790.13	59.11%
October	August	853,073.27	930,904.65	976,099.73	865,618.18	907,830.64		-100.00%	-13.09%	10.81%	948,572.84	0.00	69.92%
November	September	623,467.77	668,122.90	634,826.87	736,732.53	840,633.07		-100.00%	-23.30%	8.35%	733,114.40	0.00	78.28%
December	October	493,957.92	568,787.82	701,190.80	739,248.21	689,891.81		-100.00%	-30.05%	7.61%	668,103.68	0.00	85.89%
January	November	613,919.79	590,860.86	649,276.21	502,924.87	545,826.68		-100.00%	-34.60%	6.92%	607,369.39	0.00	92.81%
February	December	493,915.32	522,498.10	503,348.20	713,871.10	781,583.61		-100.00%	-40.17%	7.19%	630,889.07	0.00	100.00%
Total Collections		7,519,870.32	8,000,255.68	8,483,879.98	8,764,687.26	9,172,922.77	5,488,158.72	-40.17%		100.00%	8,775,658.00	300,550.10	8,775,658.00
Budget		6,852,601.00	7,200,000.00	7,095,831.00	7,470,179.00	8,020,000.00	8,775,658.00	9.42%					
% of Budget		109.74%	111.11%	119.56%	117.33%	114.38%	62.54%						
Under/(Over) Budget		-667,269.32	-800,255.68	-1,388,048.98	-1,294,508.26	-1,152,922.77	3,287,499.28						
% Difference from Prior Year		5.04%	6.00%	13.68%	16.44%	18.02%	-45.77%						
\$ Difference from Prior Year		378,951.06	480,385.36	1,160,185.23	1,440,992.51	1,653,052.45	-2,512,096.96						

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	13,934	21,002	35,365	27,598	136,421	117,116	(19,305)	-14.15%	None	0	0
Interest	2,578	154	6,395	3,300	2,200	3,300	1,100	50.00%			
Miscellaneous	21,187	21,330	7,327	0	0	0	0	0.00%	2019 Total	0	0
Use of Fund Balance	3,686	9,696	0	28,318	0	0	0	0.00%			
Total Revenues	41,384	52,182	49,087	59,216	138,621	120,416	(18,205)	-13.13%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Supplies & Services	41,384	52,182	52,921	59,216	60,500	64,500	4,000	6.61%			
Addition to Fund Balance	0	0	(3,834)	0	78,121	55,916	(22,205)	-28.42%			
Total Expenses	41,384	52,182	49,087	59,216	138,621	120,416	(18,205)	-13.13%			
Beginning of Year Fund Balance	489,617	485,931	476,235	472,401		444,083					
End of Year Fund Balance	485,931	476,235	472,401	444,083		499,999					

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Insurance Fund

Changes and Highlights to the Department's Budget:

Change in charges to departments to bring the estimated 2018 year end fund balance back to its minimum of \$500,000, as well as meet 2019 expenses. Estimated premiums are increasing for liability insurance. Interest earned on invested funds is expected to remain relatively low.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	138,621	(18,205)				120,416
Total Funding	138,621	(18,205)	0	0	0	120,416
Labor Costs	0	0				0
Supplies & Services	60,500	4,000				64,500
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	78,121	(22,205)				55,916
Total Expenses	138,621	(18,205)	0	0	0	120,416

Issues on the Horizon for the Department:

Beginning Balance 01-01-2018 balance = \$476,235. Estimated ending balance on 12-31-2017 = \$472,402. Minimum required balance for the Self Insurance Fund is 500,000.

Land Records Modernization

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Parks/trails development. Placemaking

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date. Obtain Maplex training to support E911 system (funding through Sheriff's Dept)	Ongoing
Maintain the Land Records Modernization Plan	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
Utilization of remaining redaction funds for modernization and preservation of existing paper records in the Register of Deeds Office	Index created and updated	Develop and Maintain a Tract Index	Ongoing
Improved Integration of Land Information Systems with existing County systems	Zoning layers on GIS complete	Integration of Planning & Zoning Maps and Land Use Permitting Systems	6/30/2017
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition	2021-2022
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing
Preserve, Scan & Index Paper Records	County highway plans integrated into GIS	Scanning and Indexing of Re-Survey Records	Ongoing
	Re-Survey Records integrated into GIS		7/31/2019
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

Land Records Modernization

Deploy Applications to meet County needs	All applications exist within GIS	Elections Results Application	Ongoing
		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
		Site Address Notification App	9/30/2017
		Road Closure Application	12/31/2017
		Snowmobile Trail Application	3/25/2018
		Public Notification App (Internal use only)	12/11/2017
Maintain Base Map Data Layers	City data updated in GIS Data provided to program GIS maintained with edits	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
		Provide County Data to Community Maps Program	Ongoing
		Maintain parcel transactions and history	Ongoing

Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	State law allows for the retention of a portion of the recording fees received by the Register of Deeds Office, provided these fees are used for the modernization of land records information and the provision of the information on the internet.	Wis Stats 59.72	User Fees / Misc	\$44,000	1.70	Land Records Council met
			Grants	\$51,000		
			Use of Fund Balance	\$147,990		
			TOTAL REVENUES	\$242,990		
			Wages & Benefits	\$117,336		
			Operating Expenses	\$111,562		
	TOTAL EXPENSES	\$228,898				
	COUNTY LEVY	(\$14,092)				
GIS	Maintenance of tax parcel maps. Provides Land Records Information to the public and other government agencies.	Wis Stats 59.72	User Fees / Misc	\$0	2.30	Avg turn around time for parcel edits (# of working days)
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$216,552		
			Operating Expenses	\$0		
	TOTAL EXPENSES	\$216,552				
	COUNTY LEVY	\$216,552				
Outlay	ROD Index conversion Remonumentation	\$50,000 \$50,000	User Fees / Misc	\$100,000		Remonumentation backlog
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$100,000		
			Operating Expenses	\$115,300		
			TOTAL EXPENSES	\$115,300		
	COUNTY LEVY	\$15,300				
Totals			TOTAL REVENUES	\$342,990	4.00	
			TOTAL EXPENSES	\$560,750		
			COUNTY LEVY	\$217,761		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 BUDGET
Number of parcel edits completed annually	457	500	400
Hours spent on parcel edits	540	938	600
GIS Requests for Service	225	150	200
GIS Project Hours	1,458	1,000	1,200

Key Outcome Indicators - How well are we doing?			
Description	2017 Actual	2018 Estimate	2019 BUDGET
Remonumentation backlog	425	477	180
Avg turn around time for parcel edits (# of working days)	19.33	9.26	5
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	0	199,870	198,128	206,242	206,242	217,762	11,520	5.59%	Remonumentation	100,000	0
Grants & Aids	1,000	26,000	51,000	51,000	50,000	51,000	1,000	2.00%	Orthophotography	15,300	0
User Fees	151,575	168,049	135,768	144,000	144,000	144,000	0	0.00%			
Intergovernmental	0	5,044	0	0	0	0	0	0.00%	2019 Total	115,300	0
Use of Fund Balance	120,444	1,857	0	159,510	160,510	147,989	(12,521)	-7.80%			
Total Revenues	273,019	400,820	384,896	560,752	560,752	560,751	(1)	0.00%	2020	120,000	0
									2021	150,000	0
									2022	120,000	0
									2023	75,000	0
<u>Expenses</u>											
Labor	56,085	237,577	219,998	236,664	236,664	246,241	9,577	4.05%			
Labor Benefits	7,743	73,009	77,969	84,054	84,054	87,647	3,593	4.27%			
Supplies & Services	109,968	41,822	54,051	140,034	140,034	111,563	(28,471)	-20.33%			
Capital Outlay	99,223	48,412	28,353	100,000	100,000	115,300	15,300	15.30%			
Addition to Fund Balance	0	0	4,524	0	0	0	0	0.00%			
Total Expenses	273,019	400,820	384,896	560,752	560,752	560,751	(1)	0.00%			
Beginning of Year Fund Balance	709,136	588,692	586,835	591,359		431,849					
End of Year Fund Balance	588,692	586,835	591,359	431,849		283,860					

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Land Records Modernization

Changes and Highlights to the Department's Budget:

LRM funds to pay for the scanning of historic tax rolls for the Treasurer's Department.

	2018 Revised Budget		Cost to Continue Operations in 2019	Scanning of Tax Rolls		2019 Budget Request
Description of Change						
Tax Levy	206,242		11,520	-		217,762
Use of Fund Balance	160,510		(42,520)	30,000		147,990
All Other Revenues	194,000		1,000	-		195,000
Total Funding	560,752		(30,001)	30,000		560,751
Labor Costs	320,718		13,170	-		333,888
Supplies & Services	140,034		(58,471)	30,000		111,563
Capital Outlay	100,000		15,300			115,300
Total Expenses	560,752		(30,001)	30,000		560,751

Issues on the Horizon for the Department:

Continued integration of GIS into many land information based processes requiring the application of Land Records funding

Management Information Systems

Department Vision - Where the department would ideally like to be			
<p>Through the provision of centralized, secure and effective technology solutions, MIS provides the capability to improve the processes of County government to the agencies that constitute local government; and to the consumers of the services provided by these agencies.</p>			
Department Mission - Major reasons for the department's existence and purpose in County government			
<p>MIS provides the capability, through the application of information technology, to support the mission of Sauk County Government and related agencies. MIS provides an array of knowledge based solutions and services that are matched to the needs of the individual departments and programs that make up county government. These services and solutions are designed to enable departments and staff to make the fullest use of the technology possible, and delivered in a people-focused, responsive manner.</p>			
Elements of Countywide Mission Fulfilled			
Provide fiscally responsible / essential services			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
<u>System Maintenance and Support</u>			
<p>Maintain Sauk County's information systems in a manner that seeks to eliminate system outages, provides the capacity necessary to meet the County's information system requirements, now and into the future, while fulfilling end user expectations and preserving information integrity and security.</p>	<ul style="list-style-type: none"> • Help call Statistics • User Satisfaction Survey 	<p>Enhance End User Support:</p> <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness 	December-19
	All equip replaced per planned replacement schedules	<ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles 	Ongoing
	Continuity between policy and system settings	<ul style="list-style-type: none"> • Implement monitoring dashboards (systems) • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles 	June-19
	Requests fulfilled to requesting departments specifications	Departmental Requests	Ongoing
<u>Information Security and Compliance</u>			
<p>Fulfill Sauk County's security and compliance responsibility in a manner which reduces security risks to acceptable levels, in a fiscally responsible manner, while minimizing the impact of security controls on system usability.</p>	Number of System Security incidents Reported	Reduce the number of reportable incidents year on year	Ongoing
	Policies updated - security incidents managed in a timely fashion - training provided - audit results - completion of assessments	<p>Improve security and compliance</p> <ul style="list-style-type: none"> • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments 	December-19
	Improved viability of network and devices	<p>Update Security Technologies</p> <ul style="list-style-type: none"> • Improve Security Monitoring Capabilities • Implement monitoring dashboards (systems) • Improve threat detection • Improve endpoint protection and management 	September-19
	Functional offsite data center for DR	<p>Improve Disaster Recovery and Business Continuity</p> <ul style="list-style-type: none"> • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery 	December-19

Management Information Systems

<p>Business Improvement</p> <p>Improve the utilization of available technology resources, allowing County departments to derive the fullest benefit possible from Sauk County's technology investment.</p>	<p>Improved web content - improved use of calendaring and collaboration - better departmental reporting</p>	<p>Improve overall utilization of technology through:</p> <ul style="list-style-type: none"> • process improvement • training / training resources 	<p>December-19</p>
	<p>End User / Department satisfaction survey</p>	<p>Reduce the impact of security measures on end user productivity:</p> <ul style="list-style-type: none"> • Disk encryption • Password management • Enhanced mobile functionality 	<p>December-19</p>

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$792,794	3.89	Average hours per help call Project closed / projects in queue
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$792,794		
			Wages & Benefits	\$342,206		
			Operating Expenses	\$918,144		
			TOTAL EXPENSES	\$1,260,349		
COUNTY LEVY	\$467,555					
Research and Development	Work with County departments/agencies to find, 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.		Other Revenues	\$4,018	2.82	Risk items identified in annual risk assessment
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$4,018		
			Wages & Benefits	\$285,772		
			Operating Expenses	\$25,837		
			TOTAL EXPENSES	\$311,608		
COUNTY LEVY	\$307,590					
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs. Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		User Fees	\$0	0.75	Risk prone users percentage
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$68,472		
			Operating Expenses	\$9,275		
TOTAL EXPENSES	\$77,747					
COUNTY LEVY	\$77,747					
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	45CFR 160 & 164	User Fees	\$0	1.43	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$137,305		
			Operating Expenses	\$25,664		
TOTAL EXPENSES	\$162,969					
COUNTY LEVY	\$162,969					

Management Information Systems

External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.	Other Revenues	\$20,000	0.29	Revenues received cover costs
		TOTAL REVENUES	\$20,000		
		Wages & Benefits	\$26,000		
		Operating Expenses	\$756		
		TOTAL EXPENSES	\$26,756		
		COUNTY LEVY	\$6,756		
Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities.	Other Revenues	\$22,000	0.19	Downtime in hours Enhanced functions utilized
		TOTAL REVENUES	\$22,000		
		Wages & Benefits	\$11,048		
		Operating Expenses	\$239,250		
		TOTAL EXPENSES	\$250,298		
		COUNTY LEVY	\$228,298		
Outlay	Purchase technology items and products for County technology.	Other Revenues	\$453,097		
		TOTAL REVENUES	\$453,097		
		Wages & Benefits	\$0		
		Operating Expenses	\$656,384		
		TOTAL EXPENSES	\$656,384		
		COUNTY LEVY	\$203,287		
Totals		TOTAL REVENUES	\$1,291,910	9.37	
		TOTAL EXPENSES	\$2,746,112		
		COUNTY LEVY	\$1,454,202		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Help Call Volume	8,072	8,000	7,500
Help Call Hours	6,524	6,000	6,400
Projects Opened	1,641	1,600	1,500
Projects Closed	1,738	1,800	1,500
Project Hours Total	2,319	2,000	2,600
External Support Hours	355	300	325
Planned System Downtime Hours	32	35	35
Consulting Expenditures	82,578	96,000	140,000
Total Information Technology Expenditure	1,621,093	1,200,000	1,700,000
Number of Classroom Trainings Provided by MIS Staff	4	15	20
Number of Employees Enrolled in Classroom Trainings Hosted by MIS Staff	NA	100	120
Number of Phone Extensions Supported	760	780	800
Number of Mobile Phones Supported	NA	303	350
Number of Network Endpoint Devices Supported	NA	760	780
Security Incidents Responded to	6	12	20
Hours Spent on Outside Agency Audits	NA	40	100

Management Information Systems

Key Outcome Indicators - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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.	2.00	0.00	0.00
Non-Critical Unplanned Downtime (in hours)		14.50	5.00	<10
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	0.80 (48 minutes)	0.85 (51 minutes)	0.90 (54 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	45.00%	50.00%	50.00%
Risk Items Identified in Risk Assessment	Measures how well possible risks are anticipated at the standard risk levels (high, medium, low) based on the actual findings of the annual risk assessment.	High = 0, Med = 5, Low =8	TBD	Seek to reduce all categories to 0
Risk Prone Users / Industry Average	Based on statistics in KnowBe4 system, this compares the County risk prone users to the national average for Government. This is an indirect measure of the effectiveness of our security training program.	35%	20%	15%

	2015	2016	2017	2018	2018	2019	\$ Change	% Change		Total	Property
	Actual	Actual	Actual	Estimated	Amended	Budget	from 2018	from 2018		Expense	Tax Levy
					Budget	Budget	Amended to	Amended to	Outlay	Amount	Impact
							2019 Budget	2019 Budget			
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	1,139,069	1,035,103	1,261,848	1,307,955	1,307,955	1,454,203	146,248	11.18%	Replacement PC's	164,850	164,850
Grants & Aids	0	7,500	0	0	0	0	0	0.00%	New PC's	66,300	66,300
User Fees	995	472	505	22,000	22,000	22,000	0	0.00%	Replacement Printers and Peripherals	14,200	14,200
Intergovernmental	1,088,746	1,095,815	1,162,495	1,653,646	1,851,815	1,269,910	(581,905)	-31.42%	Replacement Copiers	42,500	42,500
Use of Fund Balance	63,294	0	0	93,411	587,868	0	(587,868)	-100.00%	New Printers & Peripherals	3,200	3,200
									New Copiers	18,000	18,000
									Replacement Hardware	65,600	65,600
									New Hardware	35,000	35,000
									Network/Virtual Infrastructure	44,763	44,763
Total Revenues	2,292,104	2,138,890	2,424,848	3,077,012	3,769,638	2,746,113	(1,023,525)	-27.15%	Replacement Systems Hardware	31,071	31,071
									Systems Software Upgrades	43,400	43,400
<u>Expenses</u>											
Labor	736,565	620,124	659,037	701,134	701,134	674,944	(26,190)	-3.74%	New Systems	22,500	22,500
Labor Benefits	233,997	195,760	209,213	220,986	220,986	195,860	(25,126)	-11.37%	Avatar System	30,000	30,000
Supplies & Services	828,463	913,681	1,109,220	1,267,488	1,267,488	1,218,925	(48,563)	-3.83%	Phone System	25,000	25,000
Capital Outlay	493,079	395,619	511,873	887,404	1,580,030	656,384	(923,646)	-58.46%	911 System	50,000	50,000
Addition to Fund Balance	0	13,706	(64,496)	0	0	0	0	0.00%		0	0
Total Expenses	2,292,104	2,138,890	2,424,848	3,077,012	3,769,638	2,746,113	(1,023,525)	-27.15%	2019 Total	656,384	656,384
Beginning of Year Fund Balance					Included in General Fund Total				2020	772,263	772,263
End of Year Fund Balance									2021	761,737	761,737
									2022	642,263	642,263
									2023	626,737	626,737

Changes and Highlights to the Department's Budget:

Tax levy spending is increasing by \$146,2248 driven primarily by a major phone system upgrade plus related increases in phone system maintenance agreements. Other increases are due to costs deferred in the 2018 budget.

	<u>2018</u>			<u>2019</u>		
	Revised Budget	Carryforward Funding	Operational Budget	Phone Upgrade & Maint Increases	2019 Cost to Continue Operations	Budget Request
Description of Change						
Tax Levy	1,307,955		1,307,955	112,000	34,248	1,454,203
Use of Fund Balance or Carryforward Funds	93,211	0	93,211	0	(93,211)	0
Replacement Fund	122,208		122,208	0	49,644	171,852
All Other Revenues	2,246,264	(692,626)	1,553,638	0	(433,581)	1,120,058
Total Funding	3,769,638	(692,626)	3,077,012	112,000	(442,899)	2,746,113
Labor Costs	922,120		922,120	0	(51,316)	870,804
Unemployment Comp	0		0		0	0
Supplies & Services	1,267,488		1,267,488	47,000	(95,563)	1,218,925
Capital Outlay	1,580,030	(692,626)	887,404	65,000	(296,020)	656,384
Total Expenses	3,769,638	(692,626)	3,077,012	112,000	(442,899)	2,746,113
			0		(0)	

Issues on the Horizon for the Department:

Continued centralization of costs into the MIS Departmental budget coupled with the ever growing cost of licensing and maintenance contracts.

Personnel Department

Department Vision - Where the department would ideally like to be

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

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

The Personnel Department as directed by the Sauk County Board of Supervisors will advocate for the fair and equitable treatment of citizens, 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

Specific Strategic Issues Addressed

Creating and maintaining a sustainable livable community (environmental stewardship, competitive wages)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Compliance with the Affordable Care Act (ACA) and explore options for health insurance planning and programs.	Employees appropriately enrolled in health insurance; no fines administered.	Overall compliance with the ACA. Maintenance of health care costs at reasonable level while implementing potential plan design, or other change for overall fiscal responsibility.	December 2019
Continued implementation of Classification and Compensation Analysis.	Continued policy development and adoption.	Update compensation policies, improve internal equity, and address overall issues with classification and compensation plan. Continued maintenance of compensation plan to remain competitive. Implementation of cloud based performance appraisal process.	December 2019
Minimal or zero grievance/arbitration hearings.	No hearings scheduled for calendar year.	Process and respond to grievances in accordance with timelines established in existing collective bargaining agreements.	December 2019
Continued review of SCCO Chapter 13 and Policy Document(s).	Personnel Ordinance and Policy Document updated in 2018.	More frequent reviews and updates to ensure consistency with current practices and applicable employment laws, as well as improved responsiveness to employee requests. Implement additional safety and security related policies for employees. Exploration of education related incentives and policies.	May 2019
Implementation of wellness committee and exploration of employee wellness initiatives with various assessments and/or biometric screening in collaboration with the health insurance provider.	Healthier employees and future lower health insurance premiums.	Although employee wellness is not tied to reduced rates by the current insurance provider, implementation of additional wellness programming for employees results in a healthier workforce. Anticipated overall reduction in claims experience will result in lower future premiums.	February 2019
Continued exploration of additional options for health insurance (plan design, possible self-funding, collaboration with other entities).	Improved options for employees and future lower health insurance premiums.	Possible additional options for health insurance and additional wellness programming for employees. Overall reduction of rates, premiums and claims experience.	October 2019
Overall department expediency and efficiency.	Increased responsiveness and effectiveness.	Continued review of internal workflow to ensure appropriate roles and structure for maximum efficiency.	Ongoing
Continued implementation of all facets of Neogov for recruitment and selection purposes, as well as other efficiencies.	Recruitment and selection process streamlined; effective onboarding process.	Talent acquisition documentation maintained and processed on-line. Overall expeditiousness for applicants, while also reducing budget expenses directly related to recruitments. Possible implementation of other available Neogov components (performance appraisal).	Ongoing
Continued development of management and employee training programs.	Employees provided adequate tools and training for increased job performance.	Development of training programs for ongoing management related processes and procedures results in more effective management staff.	Ongoing
Increased efficiencies with Safety, Workers Compensation and Risk Management programs.	Fewer workers compensation claims; effective employee training.	More meaningful training programs for safety related processes and procedures results in safer work environment. Overall less risk and claims exposure.	Ongoing

Personnel Department

+

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Human Resources Administration	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$75	1.25	Percentage of Departments with Complete Succession/Continuity Plans
			TOTAL REVENUES	\$75		
			Wages & Benefits	\$110,468		
			Operating Expenses	\$22,568		
			TOTAL EXPENSES	\$133,036		
COUNTY LEVY	\$132,961					
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	Other Revenues	\$100	0.10	Average Contract Settlement
			TOTAL REVENUES	\$100		
			Wages & Benefits	\$14,049		
			Operating Expenses	\$1,950		
			TOTAL EXPENSES	\$15,999		
COUNTY LEVY	\$15,899					
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	\$92,381	1.10	Improved talent acquisition, improved retention practices.
			Operating Expenses	\$25,000		
			TOTAL EXPENSES	\$117,381		
			COUNTY LEVY	\$117,381		
Classification and Compensation	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Use of Fund Balance		0.20	Completion, implementation and maintenance of classification and compensation analysis.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$28,099		
			Operating Expenses	\$0		
TOTAL EXPENSES	\$28,099					
COUNTY LEVY	\$28,099					
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, WRS coordination, EAP, Health Insurance and Other Voluntary Benefits (short term disability, Section 125, dental, vision, life insurance, etc.), employee wellness initiatives.	Wis Stats 103 and 111	Other Revenues	\$2,750	1.15	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	\$2,750		
			Wages & Benefits	\$100,393		
			Operating Expenses	\$35,742		
			TOTAL EXPENSES	\$136,135		
COUNTY LEVY	\$133,385					
Workers Compensation	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	User Fees	\$0	1.20	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$116,636		
			Operating Expenses	\$30,143		
			TOTAL EXPENSES	\$146,779		
COUNTY LEVY	\$146,779					
Totals			TOTAL REVENUES	\$2,925	5.00	
			TOTAL EXPENSES	\$577,429		
			COUNTY LEVY	\$574,504		

Personnel Department

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Benefits Administration - Leave of Absence Coordination	420 applications 156 COBRA docs	300 applications 125 COBRA docs	275 applications 150 COBRA docs
Benefits Administration - New Employee Orientation and Training	60 orientation/5 trainings	50 orientation/10 trainings	40 orientations/10 trainings
General Classification and Compensation	625 performance appraisals 11 internal promotions 2 project position created 11 new positions created 9 reclassifications 49 reclassifications (HWY)	600 performance appraisals 5 position eliminations 4 project position created 2 new positions created 10 reclassifications 5 project positions extended	600 performance appraisals 7 position eliminations 5 new positions created 5 reclassifications 5 project positions extended
Implementation of the Classification and Compensation Analysis and Performance Appraisal System	300 Job descriptions revised	325 Job descriptions revised	325 Job descriptions revised
Employee Assistance Program (Utilization and Helpline Use)	93	100	100
Labor Relations (Grievances and Hearings)	0 Step Three Hearings 0 Grievance Arbitrations 1 Interest Arbitration Hearing 1 Side Letter	2 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration Side Letters	1 Step Three Hearings 0 Grievance Arbitrations 2 0 Interest Arbitration
Recruitment and Selection - (All Departments)	2180 applications 86 recruitments 17 posting/shift bids	2300 applications 75 recruitments 30 posting/shift bids	2,350 applications 60 recruitments 30 posting/shift bids
Workers Compensation, Risk Management and Safety	50 WC Claims 2.5 Lost workday cases 15 Trainings	40 WC Claims 2.0 Lost workday cases 15 Trainings	55 WC Claims 12 Recordable cases 20 Trainings
Property/Liability Claims Management	30 Liability claims (22 weather related) 14 Property claims	15 Liability claims 5 Property claims	15 Liability claims 10 Property claims

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 5% -11%)	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	2.00%	5.77%	6.00%
Benefits Administration - Health Risk Assessment (HRA) Completion - New in 2015	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	68.00%	76.00%	50.00%
Continued Implementation of Affordable Care Act	Compliance with employer mandates of the Affordable Care Act, therefore no employer related fines.	20.00%	100.00%	100.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	2.00%	1.50%	2.50%
Succession/Continuity Planning (Percentage of Departments Completed)	Departments are more prepared when attrition occurs.	75.00%	90.00%	100.00%
Additional wellness programming and development of Wellness Team (new for 2018)	Wellness programming that has positive impacts on employees; more accountability.	n/a	100.00%	100.00%
Incorporation of monthly new employee onboarding, HR and safety training. (New in 2017)	Employees are more prepared for new roles and able to respond more appropriately to safety related issues.	75.00%	100.00%	100.00%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	389,489	482,547	543,783	557,405	557,405	574,504	17,099	3.07%	None	0	0
User Fees	714	2,102	2,122	825	825	825	0	0.00%			
Miscellaneous	0	(742)	10,608	19,628	2,100	2,100	0	0.00%	2019 Total	0	0
Use of Fund Balance	0	0	0	48,334	65,264	0	(65,264)	-100.00%			
Total Revenues	390,203	483,907	556,514	626,192	625,594	577,429	(48,165)	-7.70%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	216,427	251,744	300,457	326,053	326,053	345,896	19,843	6.09%			
Labor Benefits	65,923	79,099	104,686	110,980	110,639	116,130	5,491	4.96%			
Supplies & Services	65,425	74,430	105,811	189,159	188,902	115,403	(73,499)	-38.91%			
Addition to Fund Balance	42,428	78,634	45,560	0	0	0	0	0.00%			
Total Expenses	390,203	483,907	556,514	626,192	625,594	577,429	(48,165)	-7.70%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The Personnel Department continues to provide human resources guidance/administration and related materials (collective bargaining agreements, forms, policy documents, training, webinars, health insurance and other benefits related information) in an accessible manner for employees on our webpage and intranet. The department will continue the practice of exploring other office related efficiencies and/or restructuring.

Employee wellness programming continues to develop significantly for 2019. Several wellness challenges, employee wellness events, as well as learning opportunities were conducted throughout the calendar year. An internal wellness team to review programming was also formed. We have also partnered with the current health insurance provider to provide on-site training and other wellness related items.

We are in the first year of a multi-year contract with a new health insurance provider. It is anticipated we will need to explore options and plan design changes into future years. Additional required portions of the Affordable Care Act (ACA) remained as part of the plan design for health insurance. We will continue to comprehensively review all health insurance programming for effectiveness and to suit employee needs.

Neogov, a third party administrator for on-line job applications and recruitments continues to be updated in an effort to streamline the recruitment and selection process. However, it may be necessary to explore other vendors based on fiscal limitations. We also continued the relationship with FMLAsource, a third party administrator for FMLA processing and claims management. The changes allowed for staff time to be reallocated to other areas.

It will be necessary to update the current Triple I system for compliance purposes and tracking of other types of claims (property/liability). In addition, we have added a new employee on-boarding program to assist employees with general policies, as well as safety and security measures.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	557,405	17,099				574,504
Use of Fund Balance or Carryforward Funds	65,264	(65,264)				0
All Other Revenues	2,925	0				2,925
Total Funding	625,594	(48,165)	0	0	0	577,429
Labor Costs	436,692	25,334				462,026
Supplies & Services	188,902	(73,499)				115,403
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	625,594	(48,165)	0	0	0	577,429

Issues on the Horizon for the Department:

We continue to implement, develop and update various human resources and safety related policies. The Sheriff's Department (WPPA) collective bargaining agreement will expire at the end of 2019. The transition will be made to reliance on policy documents, as well as the Personnel Ordinance. In addition, the department continues to explore internal restructuring and/or efficiencies.

There continues to be fluctuations with the workforce due to the changing economies of scale. Talent acquisition for key positions will become increasingly difficult. The necessity to work on succession planning, employee training programs and development of internal talent is extremely critical. Therefore, continued benchmarking of certain positions and continued review of the classification and compensation analysis will be paramount in 2019.

It is anticipated the County will continue to explore alternatives for health insurance planning based on the ACA. However, overall outcomes may be altered due to other unanticipated or revised mandates.

The continued pattern of increased and new regulations relating to employment is also on the horizon. We will need to conduct a FLSA audit of certain positions in 2019. As result of said changes, policies will require amendments and necessity for additional employee training.

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

Specific Strategic Issues Addressed

Placemaking to support economic development

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	Allow for search, retrieval and issuance of copies of vital records.	Ongoing
Retro-recording	Yearly total of documents added to computerized index	Incorporate historical records (currently on paper) into the computerized index	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Recordings	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies, attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based upon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified survey maps, and numerous other documents affecting title are all considered public record. The Register of Deeds makes these records available to all who request them; however, we do not make any determination as to the status of a parcel at any given time. Such determination is best done by a licensed title professional. Public computers are available at no cost for real estate research. There is a statutory fee for any copy of a real estate document issued by this office.	Wis Stat 59.43 Chapter 706	User Fees / Misc.	\$510,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$510,000		
			Wages & Benefits	\$196,899		
			Operating Expenses	\$14,985		
			TOTAL EXPENSES	\$211,884		
COUNTY LEVY	(\$298,116)					
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	Wis Stat 69.21	User Fees / Misc.	\$40,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$40,000		
			Wages & Benefits	\$16,798		
			Operating Expenses	\$1,500		
			TOTAL EXPENSES	\$18,298		
COUNTY LEVY	(\$21,702)					
Totals			TOTAL REVENUES	\$550,000	3.00	
			TOTAL EXPENSES	\$230,182		
			COUNTY LEVY	(\$319,818)		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Documents recorded	16,989	16,000	18,000
Legacy documents entered into computerized index	9,000	20,000	15,000
Vital records filed	2,226	2,300	2,300
Copies of vital records issued	11,364	10,000	10,000

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$49,857	\$55,000	\$55,000

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER OF DEEDS											
<u>Revenues</u>											
Tax Levy	(328,697)	(327,204)	(321,800)	(320,434)	(320,434)	(319,818)	616	0.19%	None	0	0
Other Taxes	245,920	234,296	236,646	200,000	190,000	195,000	5,000	2.63%			
User Fees	398,548	427,006	354,646	350,000	355,000	355,000	0	0.00%	2019 Total	0	0
Total Revenues	315,771	334,098	269,492	229,566	224,566	230,182	5,616	2.50%			
<u>Expenses</u>											
Labor	129,915	132,681	138,990	140,897	140,897	143,142	2,245	1.59%	2020	0	0
Labor Benefits	61,968	62,758	64,945	68,073	68,073	70,555	2,482	3.65%	2021	0	0
Supplies & Services	14,237	16,697	15,340	15,696	15,596	16,485	889	5.70%	2022	0	0
Addition to Fund Balance	109,651	121,961	50,217	4,900	0	0	0	0.00%	2023	0	0
Total Expenses	315,771	334,098	269,492	229,566	224,566	230,182	5,616	2.50%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Register of Deeds

Changes and Highlights to the Department's Budget:

Revenues remain constant and we expect this to continue.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	(320,434)	616				(319,818)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	545,000	5,000				550,000
Total Funding	224,566	5,616	0			230,182
Labor Costs	208,969	4,728				213,697
Supplies & Services	15,597	888				16,485
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	224,566	5,616	0			230,182

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.

Develop system for maintaining parcel numbers and associating those parcel numbers with indexed documents.

Utilize optical character recognition for indexing current and legacy documents.

Surveyor

Department Vision - Where the department would ideally like to be

The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the physical corners of the Public Land Survey System (PLSS). The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the County Surveyor Ordinance, the County Surveyor is responsible for critical review of Certified Survey Maps and Plats of Surveys, an authority which has never been provided for by State Statutes. This is very positive advancement in the level of service that is being provided to the people of Sauk County.

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

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

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Changing statutory authority (state/feds) impeding local decision-making

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing or lost PLSS corners.	Ongoing
Statutory Corner Maintenance Continued	Annual Reports	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Establish Internet Availability of Old and New Records	Annual Reports	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Annual Reports	Establish and maintain Internet availability of Survey records.	Ongoing
Provide accurate locations for PLSS Corners, County-wide.	Annual Reports	Establish G.P.S. coordinates on all County PLSS corners.	12/31/2020
Finish Filling In Gaps From Past County Surveyors	Annual Reports	Complete tie sheets database updates	Ongoing annually

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and Surveys. Coordinate with Conservation, Planning & Zoning, Land Information, Treasurer, and other Departments as well as with other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of new records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.	Wis. Stats. 59.45 and 59.74 Sauk County Code of Ordinances, Ch. 43.65	User Fees / Misc	\$0	1.00	G.P.S. Coordinates Map Production Document scans
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$49,947		
			Operating Expenses	\$31,079		
			TOTAL EXPENSES	\$81,026		
COUNTY LEVY	\$81,026					
Totals			TOTAL REVENUES	\$0	1.00	
			TOTAL EXPENSES	\$81,026		
			COUNTY LEVY	\$81,026		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Corner Remonumentation	17	15	15
Corner Maintenance	180	200	200
G.P.S. Coordinates on corners	172	200	200
Review of Plats of Survey	202	200	200
Number of Standard Corners	2,912	2,912	2,912

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	192	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	G.P.S. maps show relationships between all corners to facilitate error corrections	172	200	200

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SURVEYOR											
<u>Revenues</u>											
Tax Levy	81,232	81,619	81,346	81,346	81,346	81,026	(320)	-0.39%	None	0	0
Intergovernmental	0	0	4,619	0	0	0	0	0.00%	None	0	0
Total Revenues	81,232	81,619	85,965	81,346	81,346	81,026	(320)	-0.39%	2019 Total	0	0
<u>Expenses</u>											
Labor	30,785	26,628	32,566	39,251	33,221	45,882	12,661	38.11%	2020	0	0
Labor Benefits	2,716	2,271	2,816	3,450	2,920	4,065	1,145	39.21%	2021	0	0
Supplies & Services	34,250	35,978	11,399	32,129	45,205	31,079	(14,126)	-31.25%	2022	0	0
Addition to Fund Balance	13,481	16,742	39,184	6,516	0	0	0	0.00%	2023	0	0
Total Expenses	81,232	81,619	85,965	81,346	81,346	81,026	(320)	-0.39%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: SURVEYOR

Changes and Highlights to the Department's Budget:

In cooperation with Mapping Department personnel, as well as several Limited Term Employees (LTE) the modern County Survey Records are nearly all available through one or another of the County's GIS maps. Historical (Late 1800s and early 1900s) County Survey Records have all been scanned and made available to surveyors working in the county. Continuing forward, the database of scanned historical surveys will need to be organized and hyperlinked, so that they too will be available to all users through one or another of the GIS applications. Processes are also being created and refined in cooperation with Mapping personnel to complete and then maintain online Survey Records availability. Incoming maps and tie sheets are all now being reviewed and checked for conformance with Federal, State, and County regulations prior to being filed and made available through the online maps.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1 Decreased Bounty/Increased Remonumentation	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	81,346	(320)				81,026
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	0	0				0
Total Funding	81,346	(320)	0	0	0	81,026
Labor Costs	36,141	31	13,775			49,947
Supplies & Services	45,205	(351)	(13,775)			31,079
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	81,346	(320)	0	0	0	81,026

Issues on the Horizon for the Department:

County Surveyor is continuing to develop a more cooperative relationship with Land Information personnel in creating better and more user friendly connections between County GIS and other online services and county survey records in order to simplify the work of researchers and overall accuracy and availability of information provided by the County through the internet. New efforts are being directed at using GPS derived coordinates to make adjustments in the online Mapping services, such that the visual accuracy will be MUCH improved. During the implementation phase, some inaccuracies in coordinates and/or other mistakes on tie sheets and other documents are being discovered which, in many cases, will require field investigation. Many of the remaining corners in the county without GPS coordinates are in extremely difficult locations and will require increased compensation for private surveyors and / or considerably increased County Surveyor field hours.

Treasurer / Real Property Lister

Department Vision - Where the department would ideally like to be

To continue to maintain our level of excellent service to the public and other county offices. Learn to better utilize the existing tools we have and continually search for more efficient processes for all facets of our department. Provide information for the public via our web site. Continue to find ways to increase revenues and decrease expenses.

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

To administer and fulfill the duties as defined in the Wisconsin State Statutes. This includes property tax collection; receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Transition from our current tax foreclosure process of "Tax Deed" to the other state approved foreclosure procedure "In-Rem"	The "In-Rem" procedure involves the court system to declare the foreclosure.	Starting in January of 2019, we will use the In-Rem foreclosure process for delinquent 2015 taxes. This year long process will be complete by December 2019.	12/31/2019
Use websites to sell tax deed properties	Increased exposure will bring increased number of sales and increased dollar amounts	Advertise Tax Deed Properties on Wisconsin Surplus Auction Site and possible other sites	12/31/2019
Update historical legal descriptions on parcels	The user can view the legal descriptions and have a clearer understanding of the property's legal description	With our previous tax assessment software, we had limited character space and abbreviations of certain commonly used legal description terms were used. With the current tax assessment software, we can easily change the abbreviated terms to complete words for a clearer understanding legal description. In other instances of clean up, 1/4 1/4's were each listed as a separate tax parcel, now we can combine these into one parcel and correlate with the deed of conveyance.	12/31/2019

0

Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Disburse all County Monies, Complete Tax Roll and Tax Bills, Tax Deed Lands, Property Tax Collection, Unclaimed Funds, Investing of County Funds, Drainage District Treasurer, Bankruptcy Filings, Land Information Council	Wis Stat §§ Chapters 26, 25, 34, 59, 60, 66, 69, 80, 74, 75, 77, 174, 236, 814, 990	Other Revenues	\$1,151,096	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$1,151,096		
			Wages & Benefits	\$209,793		
			Operating Expenses	\$80,903		
			TOTAL EXPENSES	\$290,696		
COUNTY LEVY	(\$860,400)					
Real Property Listing	Real Property Lister, Property Assessments, Monitor Converted Agricultural Land, Map Maintenance, Land Information Council, Lottery & Gaming Credit Administration	Wis Stat §§ Chapters 19, 59, 70, 74, 79	Other Revenues	\$127,900	2.50	
			TOTAL REVENUES	\$127,900		
			Wages & Benefits	\$193,202		
			Operating Expenses	\$47,852		
			TOTAL EXPENSES	\$241,054		
COUNTY LEVY	\$113,154					
Totals			TOTAL REVENUES	\$1,278,996	5.50	
			TOTAL EXPENSES	\$531,750		
			COUNTY LEVY	(\$747,246)		

Treasurer / Real Property Lister

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
# Real Estate Parcels / Personal Property Parcels on the Tax Roll	50,107 / 3,678	50,111 / 3,555	50,000 / 3,600
# of Exempt Parcels	3,815	3,858	3,860
New Certified Survey Maps	89	90	95
New Condominium Plats	1 / 5	5 / 20	7 / 30
New Annexations (# Annexations/# Parcels)	8 / 17	6 / 12	10 / 15
New Transportation Plats	0	7	5
Managed Forest Lands (MFL) Total Acreage	49,445	49,950	50,000
Total Managed Forest Land (MFL) Tax	\$286,890	\$287,000	\$288,000
New Ag Use Conversion # Parcels / Revenue (County's portion)	17 / \$4,319	20 / \$6,000	23 / \$6,500
Tax Bills Created	49,245	49,300	49,000
Real Estate Transfer Returns Processed	4,797	4,800	4,900
Tax Receipts Processed	17,650	17,500	17,600
Daily Cash Receipts processed for all County Departments	6,948	6,900	6,900
Accounts Payable Checks Printed and Processed	8,673	8,600	8,600
Direct Deposit Advices Printed and Processed	17,550	17,600	17,600
Payroll Checks Printed and Processed	302	300	300
Credit Card Transactions (payment of property taxes only)	307	325	350
E-Check Transactions (payment of property taxes only)	151	165	180
Plat Books Sold	84	25	5
# Tax Deed letters sent to: delinquent tax payers, banks, state depts, etc. / # parcels (May 1st each year)	148 letters/88 parcels	117 letters / 60 parcels	120 letters / 60 parcels
# Tax Deeds taken by the County	20 parcels (3 repurchases)	20	20
\$\$ Sale Book (current year delinquent taxes as of September 1st)	\$1,488,314.40	\$1,500,000.00	\$1,500,000.00
# of properties in the Sale Book	1,121	1,200	1,200

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	0.91%	1.25%	2.00%
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	1.23%	1.15%	1.10%
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

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
<u>Revenues</u>											
Tax Levy	(369,621)	(295,449)	(255,400)	(432,593)	(432,593)	(747,246)	(314,653)	-72.74%	None	0	0
Other Taxes	792,223	630,132	544,895	445,065	445,005	445,065	60	0.01%			
Grants & Aids	125,774	125,163	128,967	129,938	124,000	132,000	8,000	6.45%	2019 Total	0	0
Fees, Fines & Forfeitures	3,354	5,441	4,319	5,000	5,000	5,000	0	0.00%			
User Fees	23,161	21,181	16,438	12,600	13,640	10,300	(3,340)	-24.49%			
Intergovernmental	16,627	202,921	24,937	28,000	24,000	30,000	6,000	25.00%	2020	0	0
Interest	134,064	218,298	348,338	750,000	330,000	650,000	320,000	96.97%	2021	0	0
Miscellaneous	56,096	65,056	31,110	36,000	12,000	6,000	(6,000)	-50.00%	2022	0	0
Use of Fund Balance	0	0	0	0	396,100	0	(396,100)	-100.00%	2023	0	0
Total Revenues	781,677	972,743	843,604	974,010	917,152	531,119	(386,033)	-42.09%			
<u>Expenses</u>											
Labor	300,407	237,284	275,110	283,718	283,718	294,662	10,944	3.86%			
Labor Benefits	94,950	92,333	108,264	113,802	113,802	108,333	(5,469)	-4.81%			
Supplies & Services	212,462	157,729	145,060	397,902	519,632	128,124	(391,508)	-75.34%			
Addition to Fund Balance	173,859	485,396	315,170	178,588	0	0	0	0.00%			
Total Expenses	781,677	972,743	843,604	974,010	917,152	531,119	(386,033)	-42.09%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Treasurer/Real Property Lister

Changes and Highlights to the Department's Budget:

1. Real Estate Chargebacks: 2018 Budget included \$ 396,100 for real estate chargebacks. There are no known chargebacks in process at this time, 2019 budget includes \$20,000 funded through levy.
2. Investments: Interest rates are expected to continue to increase. Principle investments remain consistent and allow for interest reinvestment. This enables a significant increase in investments.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			RE Chargebacks	Investments		
Tax Levy	(432,593)	1,479	3,868	(320,000)		(747,246)
Use of Fund Balance or Carryforward Funds	396,100	0	(396,100)			0
All Other Revenues	953,645	4,720		320,000		1,278,365
Total Funding	917,152	6,199	(392,232)	0	0	531,119
Labor Costs	397,521	5,474				402,995
Supplies & Services	519,631	725	(392,232)			128,124
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	917,152	6,199	(392,232)	0	0	531,119

Issues on the Horizon for the Department:

Planning for Interest rate continue to increase and monitor their trends.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	268,480	197,873	220,234	264,053	235,333	293,103	57,770	24.55%	None	0	0
Miscellaneous	500	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	20,946	0	199,228	0	122,397	122,397	0.00%	2019 Total	0	0
Total Revenues	268,980	218,819	220,234	463,281	235,333	415,500	180,167	76.56%			
<u>Expenses</u>											
Supplies & Services	148,952	218,819	312,330	463,281	235,333	415,500	180,167	76.56%	2020	0	0
Addition to Fund Balance	120,028	0	(92,096)	0	0	0	0	0.00%	2021	0	0
									2022	0	0
									2023	0	0
Total Expenses	268,980	218,819	220,234	463,281	235,333	415,500	180,167	76.56%			
Beginning of Year Fund Balance	702,543	822,571	801,625	709,529		510,301					
End of Year Fund Balance	822,571	801,625	709,529	510,301		387,904					

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. Although 2018 has seen higher than average expenses compared to previous years, rates for 2019 can remain relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	122,397				122,397
All Other Revenues	235,333	57,770				293,103
Total Funding	235,333	180,167	0	0	0	415,500
Labor Costs	0	0				0
Supplies & Services	235,333	180,167				415,500
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	235,333	180,167	0	0	0	415,500

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.

Health & Human Services (Supportive Services) Functional Group

MISSION STATEMENT

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

VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

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

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
I & A Specialists will report an increase in unduplicated clients served by 5%.	Measured monthly.	1. I&A time reporting will show an increase of serving 5% additional unduplicated clients each month.	12/31/2019
85% of I & A Enrollment and Options Counseling clients returning surveys will report that the I & A specialist provided good to excellent services	Review quarterly surveys and tally results	1. Submit survey at end of each quarter to those clients who went through Options Counseling with I&A specialist. Tally and report findings to oversight committee	12/31/2019
Provide survey questionnaires to all clients served by Elder Benefit Specialists and Disability Benefit specialists. 85% of all surveys returned will report excellent service provided by the EBS and DBS staff member	Review and report client responses quarterly.	1. Existing surveys will be distributed by EBS/DBS at close of meeting with client, encouraging client to complete survey. Tally results quarterly.	12/31/2019
85% of all home delivered meal surveys returned will report very good to excellent meal quality.	Measured annually with GWAAR survey	1. Submit surveys to all home delivered meal clients, tally results and report annually.	12/31/2019
Increase Congregate Dining Site meals served by 5%.	Measured monthly.	1. Open a new My Meal, My Way site in 2019.	12/31/2019
Increase attendance at the Lake Delton Gathering Site by 5%	Measured quarterly.	1. Meet with Ad-Hoc Committee quarterly. 2. Committee develops plans to increase attendance by promoting the program.	12/31/2019
Relocate Reedsburg Dining Site to new location	Review and report status monthly.	1. Meet with Boys & Girls Club to explore the idea of an inter-generational dining site. 2. Explore idea of 5 days per week My Meal, My Way site in Reedsburg.	12/31/2019

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Aging & Disability Specialist	<p>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.</p> <p>AddLIFE Today! Newsmagazine: The bimonthly publication features event announcements, educational material, benefit program updates, information about available services and other topics of interest to older adults, adults with disabilities, veterans and their families. Circulation: 5,800 printed and mailed, 800 sent electronically.</p>	ADRC Contract	User Fees / Misc	\$0	7.12	Number of MDSQ referrals, number of functional screens, number of unduplicated clients and satisfaction surveys.
			Grants	\$603,153		
			TOTAL REVENUES	\$603,153		
			Wages & Benefits	\$629,830		
			Operating Expenses	\$70,050		
			TOTAL EXPENSES	\$699,880		
COUNTY LEVY	\$96,727					
Transportation	<p>Coordinated, multi-modal 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.</p>	49 USC 53.10 Wis Stat 85.21 Family Care Contracts	User Fees / Misc	\$176,000	6.31	Number of people served and survey results
			Grants	\$245,000		
			TOTAL REVENUES	\$421,000		
			Wages & Benefits	\$280,849		
			Operating Expenses	\$185,283		
			TOTAL EXPENSES	\$466,132		
COUNTY LEVY	\$45,132					
Congregate Meals	<p>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. Individualized counseling by a dietitian is offered for those found to be at high risk. 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.</p>	42 USC 3025 Wis Stat 46.82	User Fees / Misc	\$28,700	2.41	Satisfaction survey
			Grants	\$112,598		
			TOTAL REVENUES	\$141,298		
			Wages & Benefits	\$111,097		
			Operating Expenses	\$138,854		
			TOTAL EXPENSES	\$249,951		
COUNTY LEVY	\$108,653					
Home Delivered Meals	<p>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, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Individualized counseling by a dietitian is offered for those found to be at high risk. 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.</p>	42 USC 3025 Wis Stat 46.82	User Fees / Misc	\$123,216	2.55	Satisfaction survey
			Grants	\$114,935		
			TOTAL REVENUES	\$238,151		
			Wages & Benefits	\$131,334		
			Operating Expenses	\$265,533		
			TOTAL EXPENSES	\$396,867		
COUNTY LEVY	\$158,716					

Aging & Disability Resource Center

Home & Community Based Services	<p>Emergency Preparedness: Information is disseminated to older adults and adults with disabilities through a variety of means to educate them about how to prepare for a variety of emergency scenarios.</p> <p>Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities.</p> <p>Telephone Reassurance: Provides brief, regular telephone contact for persons who are homebound, live alone or are the family caregiver of an older adult. The goal is to check the daily well-being, identify needs of the individual as they occur and notify those who can help when appropriate. Older adults are provided this service on a payment by donation basis while all others pay the full cost of services.</p>	42 USC 3025 Wis Stat 46.82	User Fees / Misc	\$200	0.45	Goals of aging plan met
			Grants	\$44,878		
			TOTAL REVENUES	\$45,078		
			Wages & Benefits	\$34,976		
			Operating Expenses	\$14,918		
			TOTAL EXPENSES	\$49,894		
			COUNTY LEVY	\$4,816		
Elder Benefits Specialist	<p>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, FoodShare, and SeniorCare. 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.</p>	42 USC 3025 Wis Stat 46.81	User Fees / Misc	\$0	2.05	Survey results
			Grants	\$110,292		
			TOTAL REVENUES	\$110,292		
			Wages & Benefits	\$201,590		
			Operating Expenses	\$13,994		
			TOTAL EXPENSES	\$215,584		
			COUNTY LEVY	\$105,292		
Disability Benefits Specialist	<p>This program provides adults 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.</p>	ADRC Contract	Grants	\$181,710	2.10	Survey results
			TOTAL REVENUES	\$181,710		
			Wages & Benefits	\$207,938		
			Operating Expenses	\$14,571		
			TOTAL EXPENSES	\$222,509		
COUNTY LEVY	\$40,799					
National Family Caregiver Support Program	<p>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.</p>	42 USC 3025 Wis Stat 46.82	Grants	\$25,705	0.45	Survey results
			TOTAL REVENUES	\$25,705		
			Wages & Benefits	\$35,754		
			Operating Expenses	\$10,331		
			TOTAL EXPENSES	\$46,085		
COUNTY LEVY	\$20,380					
Prevention	<p>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 "Living Well with Chronic Conditions", "Stepping On" (fall prevention) and "Healthy Eating for Successful Living in Older Adults."</p>	42 USC 3025 Wis Stat 46.82	User Fees / Misc	\$450	0.11	Number of recipients of program and survey results
			Grants	\$9,000		
			TOTAL REVENUES	\$9,450		
			Wages & Benefits	\$6,091		
			Operating Expenses	\$4,813		
			TOTAL EXPENSES	\$10,904		
			COUNTY LEVY	\$1,454		
Outlay	<p>Bus Purchase</p>	70,000	Grants	\$0		Number of riders and survey results
			Transfer from General Fund	\$0		
			Use of Fund Balance	\$70,000		
			TOTAL REVENUES	\$70,000		
			Operating Expenses	\$70,000		
			TOTAL EXPENSES	\$70,000		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$1,845,837	23.54	
			TOTAL EXPENSES	\$2,427,807		
			COUNTY LEVY	\$581,970		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
AddLIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	6,500	6,500	6,500
Disability Benefit Specialist Program - Total Cases Served	701	700	700
Elderly Benefit Specialist Program - Total Individuals Served * first 1/2 of 2016 data unavailable due to state switching database	1514	1500	1500
Information & Assistance Program - Total Contacts/unduplicated clients	8,236 / 13,728	8,400 / 14,000	8,568 / 14,280
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	46	50	55
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	318	400	420
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	374	374	390
Nutrition Programs - Total Congregate Meals	15,898	19,668	20,651
Nutrition Programs - Total Home Delivery Meals	38,646	42,953	45,000
Nutrition Programs - Total Home Delivery Breakfast Meals	0	7,500	15,600
Prevention Program - Total Classes Held / Unduplicated Participants	3/31	7/65	7/65
Transportation Programs - Total Rides (All Services)	23,843	24,500	25,000
Volunteer hours	15,288	15,000	15,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	These are federal and state funds to individuals residing in Sauk County. Long Term Care enrollments are less than 10% of clients. This means that medicaid paid Long Term Care costs are contained.	\$2,568,896	\$2,600,000	\$2,600,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$8,781,266	\$8,800,000	\$8,800,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$369,012	\$370,350	\$373,350
Transportation survey results	85% of all client surveys returned will report good to excellent services.	96.0%	96.0%	96.0%
Elder benefits specialist survey results		99.5%	99.5%	99.5%
Disability benefits specialist survey results		96.5%	96.5%	96.5%
Information & Assistance specialist survey results		N/A	85.0%	85.0%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	241,939	242,704	272,581	338,749	338,749	581,970	243,221	71.80%	Bus	70,000	0
Grants & Aids	1,514,124	1,372,196	1,568,372	1,547,423	1,677,366	1,447,271	(230,095)	-13.72%			
User Fees	79,804	166,814	185,255	243,500	164,000	244,000	80,000	48.78%	2019 Total	70,000	0
Intergovernmental	5,880	7,297	5,018	15,000	19,500	2,500	(17,000)	-87.18%			
Donations	81,366	75,304	71,133	67,150	63,650	81,866	18,216	28.62%			
Interest	7	11	35	0	0	0	0	0.00%	2020	0	0
Miscellaneous	363	214	173	5,916	200	200	0	0.00%	2021	0	0
Transfer from Other Funds	0	0	0	0	186,215	0	(186,215)	-100.00%	2022	0	0
Use of Fund Balance	0	0	0	0	152,428	70,000	(82,428)	-54.08%	2023	0	0
Total Revenues	1,923,482	1,864,540	2,102,566	2,217,738	2,602,108	2,427,807	(174,301)	-6.70%			
<u>Expenses</u>											
Labor	768,848	964,181	1,044,019	1,180,405	1,121,257	1,217,935	96,678	8.62%			
Labor Benefits	299,958	303,037	333,191	368,725	379,465	421,525	42,060	11.08%			
Supplies & Services	744,930	523,071	563,413	646,443	641,267	718,347	77,080	12.02%			
Capital Outlay	26,014	0	58,714	0	460,119	70,000	(390,119)	-84.79%			
Addition to Fund Balance	83,732	74,251	103,230	22,165	0	0	0	0.00%			
Total Expenses	1,923,482	1,864,540	2,102,566	2,217,738	2,602,108	2,427,807	(174,301)	-6.70%			
Beginning of Year Fund Balance	259,309	343,041	417,292	520,522		542,687					
End of Year Fund Balance	343,041	417,292	520,522	542,687		472,687					

Changes and Highlights to the Department's Budget:

The ADRC has expanded services in transportation to include the increased need in medical transportation and taxi ticket requests. The additional expense is offset by increased revenue received from managed care organizations (MCOs) and clients. (Changes 1-2)

The ADRC will serve 12% more home delivered meals in 2018 than in 2017. It is anticipated that this trend will continue and it is projected 5% more home delivered meals will be served in 2019 than in 2018. (Change 3)

Lake Delton Activity Center was opened using ADRC carryover funds in May of 2019 as a pilot program to replace the dining center. Tax levy is needed to continue the program in 2019. (Change 4)

Breakfast bag meal program to home bound older adults was funded in 2018 by Ho Chunk funds. Tax levy is needed to continue the program in 2019. (Change 5)

The office space remodel budgeted for 2018 was canceled after determining the space allocated wasn't large enough to hold the entire department. (Change 6)

Existing buses are reaching the end of their useful lives and increasingly in need of repairs. (Change 7)

The ADRC revenues have decreased by \$55,758 in Federal funding: ADRC \$20,826. Elderly Benefits Specialist \$32,116. Disability Benefits Specialist \$2,816. (Change 8)

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	Change 6	Change 7	Change 8	2019 Budget Request
Description of Change			Vol Driver Escort	Taxi	HDM meal	Lake Delton	Breakfast Bags	No Remodel	New Bus	Decreased Fed Funds	
Tax Levy	338,749	121,204			19,597	29,768	16,894			55,758	581,970
Use of Fund Balance or Carryforward Funds	152,428	(102,316)						(50,112)	70,000		70,000
All Other Revenues	2,110,931	81,036	26,800	5,000		6,000	1,716	(399,888)		(55,758)	1,775,837
Total Funding	2,602,108	99,924	26,800	5,000	19,597	35,768	18,610	(450,000)	70,000	0	2,427,807
Labor Costs	1,500,722	128,609				10,129					1,639,460
Supplies & Services	641,267	(18,566)	26,800	5,000	19,597	25,639	18,610				718,347
Capital Outlay	460,119	(10,119)						(450,000)	70,000		70,000
Transfers to Other Funds	0	0									0
Addition to Fund Balance	0	0									0
Total Expenses	2,602,108	99,924	26,800	5,000	19,597	35,768	18,610	(450,000)	70,000	0	2,427,807

Issues on the Horizon for the Department:

Space for privacy and confidentiality continues to be an issue at the ADRC. Most of the aging and transportation staff have relocated to the basement level suite of offices to help accommodate these needs.

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. Since the ADRC's primary focus is to help reduce the cost of Long Term Care by keeping people in their homes with in-home services versus costly nursing home stays, the meal program and other supportive services will become even more important. As needs increase, state funding remains flat while federal funding decreases.

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

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

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Child Support	Responsibilities include: Establishing paternity on cases where no father is named on the child's birth certificate. Establishment and enforcement of court orders which include child support orders, health insurance provisions, and collections of birth related expenses. Modification of existing court orders to comply with the percentage guidelines contained in DCF 150. The agency receives referrals from the Department of Human Services for children receiving public assistance benefits or in substitute care (foster care, kinship care). We also accept applications for services to establish new orders, or to modify and enforce extension orders.	7 USC 2011-2029 42 USC 601-619, 651-670 Wis Stat §49.22	Grants	\$773,385	11.00	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	\$15,200		
			TOTAL REVENUES	\$788,585		
			Wages & Benefits	\$731,481		
			Operating Expenses	\$246,407		
			TOTAL EXPENSES	\$977,888		
COUNTY LEVY	\$189,303					
Totals			TOTAL REVENUES	\$788,585	11.00	
			TOTAL EXPENSES	\$977,888		
			COUNTY LEVY	\$189,303		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Number of active IV-D cases	3,468	3,489	3,531
Number of active non- IV-D cases	Unknown	799	810

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	104.54%	105.55%	105.00%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	92.24%	92.10%	92.17%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.54%	81.71%	81.25%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	81.91%	80.00%	80.00%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CHILD SUPPORT											
<u>Revenues</u>											
Tax Levy	164,268	169,337	173,918	163,090	163,090	189,303	26,213	16.07%	None	0	0
Grants & Aids	711,663	741,321	741,408	780,365	751,563	773,385	21,822	2.90%			
User Fees	16,672	18,733	15,997	15,200	15,200	15,200	0	0.00%	2019 Total	0	0
Miscellaneous	510	632	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	3,341	0	(3,341)	-100.00%			
Total Revenues	893,113	930,023	931,323	958,655	933,194	977,888	44,694	4.79%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	455,384	485,776	469,211	524,377	494,735	506,152	11,417	2.31%			
Labor Benefits	199,181	194,154	185,592	194,872	195,125	225,331	30,206	15.48%			
Supplies & Services	202,681	207,666	222,409	229,443	243,334	246,405	3,071	1.26%			
Addition to Fund Balance	35,868	42,427	54,111	9,963	0	0	0	0.00%			
Total Expenses	893,113	930,023	931,323	958,655	933,194	977,888	44,694	4.79%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

For 2019, we expect no change in the 66% federal match on agency expenses. Preliminary funding allocations indicate the agency will receive a 1.82% decrease in GPR and incentive funding from last year, or about \$7,372. A new Administrative Rule passed July 2018 limiting the funding collected through birth costs which decreased the Agency's revenues by \$7,000.

Additionally, three new staff began in July 2018 and one current staff member was promoted to a new position.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Decrease in Revenue from State			
Tax Levy	163,090	11,841	14,372			189,303
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	770,104	32,853	(14,372)			788,585
Total Funding	933,194	44,694	0	0	0	977,888
Labor Costs	689,860	41,622				731,482
Supplies & Services	243,334	3,072				246,406
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	933,194	44,694	0	0	0	977,888

Issues on the Horizon for the Department:

Last year, we were working with the Ho Chunk Nation Child Support Agency on a Memorandum of Understanding, but that was halted by them for an undetermined time. If discussions should begin again and the Memorandum of Understanding become finalized in the next year, the results would be a decrease in child support cases in Sauk County, which, depending on the size of the decrease, could potentially impact agency performance outcomes and funding. The full impact is unknown at this time.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DOG LICENSE FUND											
<u>Revenues</u>											
Licenses & Permits	27,314	25,898	25,811	23,450	24,000	23,450	(550)	-2.29%	None	0	0
Use of Fund Balance	0	1,228	264	0	0	0	0	0.00%			
Total Revenues	27,314	27,126	26,075	23,450	24,000	23,450	(550)	-2.29%	2019 Total	0	0
<u>Expenses</u>											
Supplies & Services	27,187	27,126	26,075	23,450	24,000	23,450	(550)	-2.29%	2020	0	0
Addition to Fund Balance	127	0	0	0	0	0	0	0.00%	2021	0	0
Total Expenses	27,314	27,126	26,075	23,450	24,000	23,450	(550)	-2.29%	2022	0	0
									2023	0	0
Beginning of Year Fund Balance	1,101	1,228	0	(264)		(264)					
End of Year Fund Balance	1,228	0	(264)	(264)		(264)					

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: DOG LICENSE

Changes and Highlights to the Department's Budget:

2019 Dog license revenues have decreased from \$24,000 to \$23,450 due to decreased dog license purchases. Retained fees, net of expenses, are forwarded to the Humane Society for operation of the animal shelter.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	24,000	(550)				23,450
Total Funding	24,000	(550)	0	0	0	23,450
Labor Costs	0	0				0
Supplies & Services	24,000	(550)				23,450
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	24,000	(550)	0	0	0	23,450

Issues on the Horizon for the Department:

Environmental Health

Department Vision - Where the department would ideally like to be
The Sauk County Health Department is an independent, nationally accredited, Level III health department that builds and sustains a healthy diverse community.

Department Mission - Major reasons for the department's existence and purpose in County government
The Sauk County Health Department protects Sauk County residents and visitors by taking action through collaboration to promote health and safety and prevent illness, injury and disease.

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

Specific Strategic Issues Addressed
Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Prevent reported foodborne illness at licensed retail food in Sauk County.	Track illness complaint forms and conduct investigations based on information provided.	Conduct annual routine inspections at 100% of facilities licensed by Sauk County Environmental Health Department. Respond to 100% of complaints or reported illnesses associated with licensed facilities.	6/30/2019
Evaluate and build Inspection and Licensing program through Quality Improvement and Performance Management Process.	Complete Quality Improvement (QI) projects in the inspection program.	Assure establishments have met Virginia Graeme Baker Act requirements.	7/1/2019
Assure a safe drinking water supply for Sauk County.	Track completion rate of well water testing and well inspections for the DNR Transient Non-Community (TNC)	Meet all DNR contract requirements.	12/31/2019
Prevent reported illness or injury at licensed recreational establishments in Sauk County. (Lodging, Campgrounds, Water Recreational facilities, Recreational Education Camps)	Decrease or no reports of injury or illness at recreational establishments.	Conduct annual routine inspections at 100% of facilities licensed by Sauk County Environmental Health Department. Respond to 100% of complaints or reported injury associated with licensed recreational facilities.	6/30/2019

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Human Health Hazards	To assess and abate possible human health hazards and nuisances. Complaints can include, but are not limited to: unfit buildings, asbestos, insect and rodent control, indoor and outdoor air quality, noxious odors, noise, mold, exotic animals, solid waste, and any other unsanitary conditions. EH staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The foundation of the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enable SCHD to take enforcement action. Funding is from the Prevention Block Grant, Division of Public Health and County tax levy.	Wis Stat 254.59 Sauk Co. Ord. Ch 28	User Fees / Misc.	\$0	0.40	88% of human health hazard mitigation plans developed within 14 days of positive determination
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$30,626		
			Operating Expenses	\$10,121		
			TOTAL EXPENSES	\$40,747		
	COUNTY LEVY \$40,747					

Environmental Health

Program	Description	Statute	Funding	Performance																
Lead	The lead program responds to reports of lead poisoning and Elevated Blood Lead Level (EBLL) as defined in State Statute 254.166. A household with a lead poisoned child is offered a preventative home visit to help reduce the child's lead level. A household with an EBLL (higher levels of lead poisoning) child shall receive a EBLL investigation including an environmental assessment. Written orders shall be issued to abate all lead hazards.	Wis Stat 254.166	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$0</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$0</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$0</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$0</td></tr> </table>	User Fees / Misc.	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$0	Operating Expenses	\$0	TOTAL EXPENSES	\$0	COUNTY LEVY	\$0	100% of Elevated Blood Lead Levels (EBLL) over 5 are investigated and followed up.
User Fees / Misc.	\$0																			
Grants	\$0																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$0																			
Wages & Benefits	\$0																			
Operating Expenses	\$0																			
TOTAL EXPENSES	\$0																			
COUNTY LEVY	\$0																			
Rabies	Rabies exposures are caused by warm blooded animal bites. Once a bite is reported an investigation is conducted. Client education on potential quarantine and testing of the animal.	Wis Stat 95.21	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$0</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$4,350</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$3,629</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$7,979</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$7,979</td></tr> </table>	User Fees / Misc.	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$4,350	Operating Expenses	\$3,629	TOTAL EXPENSES	\$7,979	COUNTY LEVY	\$7,979	0.05
User Fees / Misc.	\$0																			
Grants	\$0																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$0																			
Wages & Benefits	\$4,350																			
Operating Expenses	\$3,629																			
TOTAL EXPENSES	\$7,979																			
COUNTY LEVY	\$7,979																			
Body Art Inspections and Licensing	Tattooing, body piercing, and other body art present a significant 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 Wis Admin DSPS 221 Sauk Co Ord Ch 30	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$1,819</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$1,819</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$932</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$885</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$1,817</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">(\$2)</td></tr> </table>	User Fees / Misc.	\$1,819	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$1,819	Wages & Benefits	\$932	Operating Expenses	\$885	TOTAL EXPENSES	\$1,817	COUNTY LEVY	(\$2)	0.01
User Fees / Misc.	\$1,819																			
Grants	\$0																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$1,819																			
Wages & Benefits	\$932																			
Operating Expenses	\$885																			
TOTAL EXPENSES	\$1,817																			
COUNTY LEVY	(\$2)																			
Radon	Sauk County Health Department is a 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 material 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, which is the second leading cause of lung cancer.	Wis Stat 254.34	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$1,500</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$7,719</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$9,219</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$5,455</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$3,757</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$9,212</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">(\$7)</td></tr> </table>	User Fees / Misc.	\$1,500	Grants	\$7,719	Use of Carryforward	\$0	TOTAL REVENUES	\$9,219	Wages & Benefits	\$5,455	Operating Expenses	\$3,757	TOTAL EXPENSES	\$9,212	COUNTY LEVY	(\$7)	0.07
User Fees / Misc.	\$1,500																			
Grants	\$7,719																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$9,219																			
Wages & Benefits	\$5,455																			
Operating Expenses	\$3,757																			
TOTAL EXPENSES	\$9,212																			
COUNTY LEVY	(\$7)																			
Full Agent Inspection & Licensing	The Sauk County Health Department is a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food Service and Recreational Licensing. Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	Wis Admin ATCP 72 Wis Admin ATCP 73 Wis Admin ATCP 75 Wis Admin ATCP 76 Wis Admin ATCP 78 Wis Admin ATCP 79 Wis Admin ATCP 75 Appendix Sauk Co Ord Ch 29	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$551,687</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$551,687</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$519,016</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$31,884</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$550,900</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">(\$787)</td></tr> </table>	User Fees / Misc.	\$551,687	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$551,687	Wages & Benefits	\$519,016	Operating Expenses	\$31,884	TOTAL EXPENSES	\$550,900	COUNTY LEVY	(\$787)	6.40
User Fees / Misc.	\$551,687																			
Grants	\$0																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$551,687																			
Wages & Benefits	\$519,016																			
Operating Expenses	\$31,884																			
TOTAL EXPENSES	\$550,900																			
COUNTY LEVY	(\$787)																			
DNR Well Water	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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$28,225</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$28,225</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$16,209</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$11,989</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$28,198</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">(\$27)</td></tr> </table>	User Fees / Misc.	\$0	Grants	\$28,225	Use of Carryforward	\$0	TOTAL REVENUES	\$28,225	Wages & Benefits	\$16,209	Operating Expenses	\$11,989	TOTAL EXPENSES	\$28,198	COUNTY LEVY	(\$27)	0.20
User Fees / Misc.	\$0																			
Grants	\$28,225																			
Use of Carryforward	\$0																			
TOTAL REVENUES	\$28,225																			
Wages & Benefits	\$16,209																			
Operating Expenses	\$11,989																			
TOTAL EXPENSES	\$28,198																			
COUNTY LEVY	(\$27)																			
Totals			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$590,950</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$638,853</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$47,903</td></tr> </table>	TOTAL REVENUES	\$590,950	TOTAL EXPENSES	\$638,853	COUNTY LEVY	\$47,903	7.13										
TOTAL REVENUES	\$590,950																			
TOTAL EXPENSES	\$638,853																			
COUNTY LEVY	\$47,903																			

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimated	2019 Budget
Number of DATCP facilities inspected	799	1,275	1,275
Number of DNR Well Inspections	141	141	141
Environmental Health Hazard Investigations and Follow Up (total of all contacts and issues)	198	220	220
Number of radon kits distributed	79	82	82
Number of full agent violations	N/A	5,065	5,000

Environmental Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimated	2019 Budget
Percentage of establishments inspected through the DATCP program.	All facilities listed on the contract had an inspection.	100%	100%	100%
Percentage of wells tested through the DNR Well Water program.	All the wells listed in the contract had a water test completed.	100%	100%	100%
88% of Human Health Hazard (HHH) mitigation plans developed within 14 days of positive determination	88% of Sauk County residents with a HHH have received mitigation assistance and education from the Sauk County Environmental Health Department resulting in less HHH occurrences .	88%	85%	85%
100% of Elevated Blood Lead Levels (EBLL) over 5 are investigated and followed up.	All children with EBLL are investigated to identify the source of lead and education, referrals and follow-up testing are provided.	100%	100%	100%
Percentage of body art inspections completed	All facilities listed on the contract had an inspection.	100%	100%	100%
Decrease the risk of lung cancer by increasing awareness via education for Radon exposure.	Provided education and outreach to Sauk and Columbia County communities upon request.	100%	100%	100%
Reduce the number of Re-Inspections	Fewer illness and injuries reported at DATCP facilities.	N/A	25%	25%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	34,165	33,373	32,955	45,949	45,949	47,903	1,954	4.25%	None	0	0
Grants & Aids	214,063	275,774	57,802	36,134	38,630	35,944	(2,686)	-6.95%			
Licenses & Permits	71,334	74,152	550,686	546,293	517,135	553,506	36,371	7.03%	2019 Total	0	0
Fees, Fines & Forfeitures	0	0	10	0	0	0	0	0.00%			
User Fees	1,368	1,663	813	1,500	1,500	1,500	0	0.00%			
Intergovernmental	30,273	31,974	0	0	0	0	0	0.00%			
Miscellaneous	7,108	13,328	10,006	5,120	2,040	0	(2,040)	-100.00%	2020	25,000	25,000
Use of Fund Balance	0	24,194	0	31,213	220,840	0	(220,840)	-100.00%	2021	0	0
									2022	0	0
									2023	0	0
Total Revenues	358,311	454,458	652,272	666,209	826,094	638,853	(187,241)	-22.67%			
<u>Expenses</u>											
Labor	196,763	287,795	347,665	404,206	404,206	421,349	17,143	4.24%			
Labor Benefits	71,395	105,993	124,714	141,612	141,612	155,239	13,627	9.62%			
Supplies & Services	41,741	60,670	41,131	97,165	280,276	62,265	(218,011)	-77.78%			
Capital Outlay	0	0	0	23,226	0	0	0	0.00%			
Addition to Fund Balance	48,412	0	138,763	0	0	0	0	0.00%			
Total Expenses	358,311	454,458	652,272	666,209	826,094	638,853	(187,241)	-22.67%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

1. EH Tech to Sanitarian \$52,233 (EH Tech) to \$86,466 Sanitarian.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			EH Tech to Sanitarian			
Tax Levy	45,949	1,954				47,903
Use of Fund Balance or Carryforward Funds	220,840	(220,840)				0
All Other Revenues	559,305	(2,588)	34,233			590,950
Total Funding	826,094	(221,474)	34,233	0	0	638,853
Labor Costs	545,818	(3,463)	34,233			576,588
Supplies & Services	280,276	(218,011)				62,265
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	826,094	(221,474)	34,233	0	0	638,853

Issues on the Horizon for the Department:

New DATCP regulations will require anti-siphon safeguards on all pools in the State of Wisconsin.
 An additional Sanatarian in 2020 budget year, if the DATCP program continues to grow at the current rate.
 We are currently reimbursing State DATCP at 10% of the state fee. With the passage of the 2017-2019 State budget there is a potential for the DATCP state fee to reimburse 20% of the State fee.

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Declining/unpredictable financial support (highways, medicaid, other)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue our strong presence in the community to maintain visibility of the Sauk County Health Care Center.	Question added to admission assessment form indicating how resident chose our facility.	Continue to hold 4 public relations events per year; at least 1 per quarter. The HCC management staff will review and add appropriate ways to enhance visibility through newspaper, community event involvement and radio.	12/31/2019
Improve staffing efficiencies throughout the facility.	Departments will remain within their budgeted dollars while improving options for internal advancement and overall employee satisfaction. Employee turnover rate will decrease by 2%	To improve staffing efficiencies by revising and redefining team members' roles and responsibilities throughout the facility. Continue to review current staffing systems and continue to research and recommend best practice staffing models. The staffing model recommendations shall take the following into consideration: Occupancy, resident centered high quality care, resident acuity, overtime reduction, and decreased employee turnover.	12/31/2019
Develop a strategic plan for the Sauk County Health Care Center.	Board of Trustees will begin needs assessment and planning to further develop campus in 2019	Continue working with Board of Trustees, Functional Group and Sauk County Board of Supervisors to determine the feasibility and probability of a campus expansion option for the Sauk County Health Care Campus that address the issue of affordable housing for Sauk County.	ongoing
Continual review for additional revenue streams to offset costs of the Sauk County Health Care Center	Leading Choice Network Participation with expectation to increase referral options and increase occupancy rate overall	Contact and explore relationships/contracts with insurance companies, hospice, outpatient therapy and other groups to find alternative sources of funding.	ongoing
Work on alignment with local health providers as a preferred provider with focus on national health care reform act.	Rehospitalization rate tracked since 2014. 2016 rate 7.0% 2017 rate to date 6.3%. Maintain rate as this is well below state average of 18.8% and national average of 21.1%	Work on reducing readmission rates for SCHCC. Explore Accountable Care Organizations and determine where SCHCC will be best aligned for sustainability	12/31/2019

Program Evaluation						
Program Title	Program Description	Mandates and References	2018 Budget	FTE's	Key Outcome Indicator(s)	
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.	Wis Admin Code DHS 132	User Fees / Bad Debt / Misc	(\$27,500)	3.00	Accounts Receivable Aging
			Grants	\$730,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,134,741		
			Other Revenues & Bed Tax	(\$156,030)		
			Use of Fund Balance	\$715,000		
			TOTAL REVENUES	\$2,396,211		
			Wages & Benefits	\$220,735		
			Operating Expenses	\$671,950		
			Debt Service	\$1,134,741		
			TOTAL EXPENSES	\$2,027,426		
COUNTY LEVY	(\$368,785)					

Health Care Center

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	User Fees / Misc	\$0	1.00	Employee turnover rate Facility overtime hours
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$81,629		
			Operating Expenses	\$11,750		
TOTAL EXPENSES	\$93,379					
COUNTY LEVY	\$93,379					
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	Wis Admin Code DHS 132	User Fees / Misc	\$7,405,516	87.85	Rehospitalization rate
			TOTAL REVENUES	\$7,405,516		
			Operating Expenses	\$512,750		
			TOTAL EXPENSES	\$5,919,918		
			COUNTY LEVY	(\$1,485,598)		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		User Fees / Misc	\$0	1.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$219,876		
			COUNTY LEVY	\$219,876		
Activity Therapy	Enhances the lives of residents by providing activities for residents and their families. Oversees the volunteer program and plays a vital role in the public relations of the Sauk County Health Care Center.	Wis Admin Code DHS 132	User Fees / Misc	\$3,500	3.90	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$3,500		
			Operating Expenses	\$12,750		
			TOTAL EXPENSES	\$281,090		
			COUNTY LEVY	\$277,590		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	User Fees / Misc	\$0	-	
			TOTAL REVENUES	\$0		
			COUNTY LEVY	\$18,000		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	User Fees / Misc	\$0	2.00	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$145,220		
			COUNTY LEVY	\$145,220		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.00	Successful discharges to community
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$99,635		
			COUNTY LEVY	\$99,635		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc	\$203,000	13.05	Continued partnership with ADRC for meal programs
			TOTAL REVENUES	\$203,000		
			Wages & Benefits	\$658,916		
			Operating Expenses	\$437,000		
			TOTAL EXPENSES	\$1,095,916		
COUNTY LEVY	\$892,916					
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	life safety code	User Fees / Misc	\$0	3.90	Reduce and stay below state wide average of life safety violations
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$283,995		
			Operating Expenses	\$276,100		
			TOTAL EXPENSES	\$560,095		
COUNTY LEVY	\$560,095					
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		User Fees / Misc	\$0	11.64	
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$666,097		
			COUNTY LEVY	\$666,097		
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	User Fees / Misc	\$0	2.00	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility
			TOTAL REVENUES	\$0		
			TOTAL EXPENSES	\$224,589		
			COUNTY LEVY	\$224,589		
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		User Fees / Misc	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$4,700		
			TOTAL EXPENSES	\$4,700		
COUNTY LEVY	\$4,700					

Health Care Center

Outlay	Nursing equipment	\$6,000	Use of Fund Balance	\$0	-
	Wheelchairs	\$3,000	Other Revenues	\$3,500	
	Hi/Low Beds	\$11,000	Use of Fund Balance	\$83,000	
	Full Body or Stand to Lift Scale	\$8,000	Transfer from General Fund	56,500	
	Carpet	\$20,000	TOTAL REVENUES	\$143,000	
	Dining room chairs	\$6,000	Wages & Benefits	\$0	
	OT/PT equipment	\$5,000	Operating Expenses	\$181,900	
	Boiler Filtration System	\$8,000	TOTAL EXPENSES	\$181,900	
	Grounds Equipment (General Fund \$34,500, Sale of old \$3,500)	\$38,000			
	HVAC Humidification/Legionella Control (General Fund)	\$22,000			
	Mattresses	\$7,000			
	Ice Machine	\$5,400			
	Lint Collection System	\$9,000			
	Office Equipment	\$5,500			
	LED Lighting	\$8,500			
Grounds keeping	\$5,000				
Environmental Services Equipment	\$4,500				
Kitchen Equipment	\$10,000	COUNTY LEVY	\$38,900		
Totals			TOTAL REVENUES	\$10,151,227	130.34
			TOTAL EXPENSES	\$11,537,841	
			COUNTY LEVY	\$1,386,614	

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Deficiency free survey	3	Deficiency free survey	Deficiency free
Average daily census as a % of licensed beds	94%	86%	90%
Complaint surveys	1	1	0
Reduce number of life safety code citations	5	3	2
Resident days served	26,953	25,937	26,000
Number of meals prepared for congregate and home delivery	56,326	57,000	57,000

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue to come in	7.0%	6.3% YTD	8.0% National average is 21.1%
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$59.87	\$57.31	\$53.95
Percent of patient days with Medicaid as a payor source	Increased number of residents served will show continued need for skilled nursing facility that provides for the indigent populations requiring nursing home placement	65.0%	65.0%	60.0%
Accounts receivable aging - Receivable balance as % of total non-operating revenues	Indicates effectiveness of admission data gathering and collections efforts	0.5%	2.0%	<5.0%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	not measurable in 2016	61.7%	62% National average is 56.1%
Employee turnover rate	Employees are engaged and satisfied in their work for the county	27.0%	25.0%	26.0%
Facility overtime hours (reduce or maintain below 2% of hours worked)	Decreased tax levy burden along with avoiding staff burnout and turnover	*6000	7,000	5,537.40 (2%)
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	new measure	new measure	80% National average is 68%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	2,085,753	2,114,685	2,313,610	2,221,642	2,221,642	1,386,614	(835,028)	-37.59%	Full Body or Stand to Lift Scale (up to 60	8,000	8,000
Grants & Aids	938,846	824,815	740,166	726,877	726,877	730,000	3,123	0.43%	Wheelchairs	3,000	0
User Fees	6,318,538	6,375,734	6,594,046	6,828,239	6,974,536	7,222,986	248,450	3.56%	Nursing Equipment	6,000	0
Intergovernmental	272,356	172,421	202,046	190,000	195,000	195,000	0	0.00%	Mattresses (all types)	7,000	0
Donations	2,576	54,606	4,974	2,500	2,500	2,500	0	0.00%	OT/PT Equipment	5,000	0
Interest	2,556	7,557	15,271	7,004	7,000	7,000	0	0.00%	Dining Room Chair Replacement	6,000	0
Miscellaneous	323	(270)	386	600	600	4,500	3,900	650.00%	Hi/Low Beds	11,000	0
Transfer from other Funds	1,285,626	1,219,401	1,206,048	1,232,866	1,617,167	1,191,241	(425,926)	-26.34%	Carpet Replacement	20,000	0
Use of Fund Balance	0	0	0	0	781,062	798,000	16,938	2.17%	Boiler Replacement	8,000	8,000
									Grounds Equipment	38,000	0
									HVAC Humidification/Legionella Control	22,000	0
Total Revenues	10,906,574	10,768,949	11,076,547	11,209,728	12,526,384	11,537,841	(988,543)	-7.89%	Ice Machine Filters/Connection	5,400	5,400
									Lint Collection System	9,000	9,000
<u>Expenses</u>											
Labor	5,220,742	5,203,137	4,997,209	4,660,075	5,486,946	5,522,056	35,110	0.64%	Office Equipment	5,500	0
Labor Benefits	2,095,063	2,457,936	2,489,235	2,397,871	2,439,834	2,528,044	88,210	3.62%	LED Lighting Project	8,500	8,500
Supplies & Services	2,023,213	1,967,466	2,065,917	2,096,029	2,146,498	2,164,100	17,602	0.82%	Grounds Maintenance/Upkeep	5,000	0
Principal Redemption	0	0	0	0	820,000	855,000	35,000	4.27%	ESS Equipment Replacement	4,500	0
Interest Payments	378,461	359,882	391,768	312,866	312,167	279,741	(32,426)	-10.39%	Kitchen Equipment	10,000	0
Capital Outlay	0	0	0	102,062	587,062	181,900	(405,162)	-69.02%			
Transfer to General Fund	696,046	707,506	755,433	733,877	733,877	7,000	(726,877)	-99.05%	2019 Total	181,900	38,900
Addition to Fund Balance	493,050	73,022	376,985	906,948	0	0	0	0.00%			
Total Expenses	10,906,574	10,768,949	11,076,547	11,209,728	12,526,384	11,537,841	(988,543)	-7.89%	2020	203,000	117,000
									2021	4,800,500	145,500
Beginning of Year Fund Balance	4,035,191	4,528,241	4,601,263	4,978,248		5,885,196			2022	179,900	113,900
End of Year Fund Balance	4,528,241	4,601,263	4,978,248	5,885,196		5,087,196	1,178,147		2023	96,500	70,500

The Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures. The amounts shown for outlay expenditures are for budget purposes only. 2015 Beginning fund balance restated to add \$1,634,989 due to implementation of new accounting standard for pensions.

Home Care transferred to Health Care Center in 2015, then closed at the end of 2016.

Change 1: Decreased employee expenses from previous years due to multiple retirements and streamlining of positions resulting in reduction of 2.63 total FTEs. We will continue to look at staffing model changes and overall efficiencies with staffing to help reduce tax levy burden in future years.

- Trim Casual CNA's = Reduce \$30,000
- Reduce Nursing Administrative = Reduce \$33,600
- Reduce Environmental Services = Reduce \$19,000

Change 2: Increase in projected revenues for HCC from 2018 with further new contracts established with Leading Choice network and further increased revenue streams from Family Care Managed Care Organizations. Despite lower census HCC continues to see an increase in Medicare Census which reimburses at a much higher rate than other revenues. Wisconsin state budget allotted a 2% increase in Medicaid funding for long-term care facilities again in 2019.

Change 3: Supplemental payment from State of Wisconsin to remain in HCC budget versus a transfer to general fund. Reduction in tax levy attributed to HCC, with an equal increase in tax levy attributed to General Fund.

Change 4: The 2018 budget includes \$485,000 transferred from the General Fund for Assisted Living facility design. This budgeted expense is not expected to occur in 2018, nor is it duplicated in 2019.

Change 5: CPE carryforward funds to be used to fund some capital expenses for 2019.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	2019 Budget Request
Description of Change			Staffing Expenses	Increased Revenue Rates	Supplemental Payment	Assisted Living Funds Not Recurring		
Tax Levy	2,221,642	282,224	(82,600)	(221,652)	(730,000)		(83,000)	1,386,614
Use of Fund Balance or Carryforward Funds	781,062	(66,062)					83,000	798,000
All Other Revenues	7,906,513	90,321		221,652				8,218,486
Fund	1,617,167	2,574				(485,000)		1,134,741
Total Funding	12,526,384	309,057	(82,600)	0	(730,000)	(485,000)	0	11,537,841
Labor Costs	7,926,780	205,920	(82,600)					8,050,100
Supplies & Services	2,072,617	91,483						2,164,100
Capital Outlay	587,062	79,838				(485,000)		181,900
Transfers to Other Funds	733,877	3,123			(730,000)			7,000
Debt Service	1,206,048	(71,307)						1,134,741
Total Expenses	12,526,384	309,057	(82,600)	0	(730,000)	(485,000)	0	11,537,841

Issues on the Horizon for the Department:

Uncertainty with funding of Medicare and Medicaid services as changes continue at federal budget level. Continuous review of staffing and revision of staffing patterns that focus on Resident Centered Care Model and further development of the continuum of care campus. Continued review of Campus Expansion projects under the Continuum of Care Campus Model. Continuation of meal preparation for the nutrition sites and meals on wheels to continue our mission of providing to the elderly of Sauk County.

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, Medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

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 2018 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Transition Medically Assisted Treatment Grant to internal processes.	Continued monitoring by Population Health (SAMHSA measures).	Services duplicated in County Crisis system.	12/31/2019 and ongoing
Manage Alternate Care placements	Alternative Care placement expenses will stay within budget	Stay within budget through careful coordinated review of all proposed placements	Ongoing
Continued development of the electronic record	Maintain and enhance electronic record	Maintain Electronic Records implementation schedule	Ongoing
Continued evaluation of departmental management structure	Supervisor to worker ratio 50% of 2018.	Increase in CPS supervision which leads to better program integrity.	12/31/2019
Move Adult Protective Services under Mental Health and Recovery Services.	Consumers are being diagnosed and treated for underlying symptoms at the front end.	The consumers being seen are having increasing substance and mental health issues. Moving staff to MHRS will allow for them to collaborate with SU, OP and Crisis staff in a more collaborative manner.	12/31/2019

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	Wis Stats 51 Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$436,900	10.67	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements. Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months. Mental Health Outpatient: Psychotherapy - number of consumers (both children and adults) served vs hours of "productive time" (billable hours).
			Grants	\$850,381		
			TOTAL REVENUES	\$1,287,281		
			Wages & Benefits	\$954,147		
			Operating Expenses	\$1,768,148		
			TOTAL EXPENSES	\$2,722,295		
			COUNTY LEVY	\$1,435,013		
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$221,500	8.04	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	\$169,724		
			TOTAL REVENUES	\$391,224		
			Wages & Benefits	\$677,970		
			Operating Expenses	\$469,158		
			TOTAL EXPENSES	\$1,147,128		
COUNTY LEVY	\$755,903					
COMPREHENSIVE COMMUNITY SERVICES (CCS)	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$5,520,000	12.33	Comprehensive Community Services: for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF rate.
			Grants	\$11,165		
			TOTAL REVENUES	\$5,531,165		
			Wages & Benefits	\$1,070,123		
			Operating Expenses	\$4,571,665		
			TOTAL EXPENSES	\$5,641,788		
COUNTY LEVY	\$110,623					
ECONOMIC SUPPORT	Facilitates access to Medical Assistance, Food Stamps, Child Day Care and energy assistance for those who are eligible for these programs.	46/49	User Fees/Other Revenues	\$0	15.18	
			Grants	\$1,293,517		
			TOTAL REVENUES	\$1,293,517		
			Wages & Benefits	\$1,041,489		
			Operating Expenses	\$377,645		
			TOTAL EXPENSES	\$1,419,134		
COUNTY LEVY	\$125,617					

Human Services

BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$162,843	5.06	
			Grants	\$208,871		
			TOTAL REVENUES	\$371,714		
			Wages & Benefits	\$420,511		
			Operating Expenses	\$399,387		
			TOTAL EXPENSES	\$819,898		
COUNTY LEVY	\$448,184					
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$87,817	5.13	Children's Long Term Support: Number of admitted cases vs the Institutional placement rate.
			Grants	\$346,273		
			TOTAL REVENUES	\$434,090		
			Wages & Benefits	\$450,994		
			Operating Expenses	\$112,405		
			TOTAL EXPENSES	\$563,399		
COUNTY LEVY	\$129,308					
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$950,300	20.35	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$631,202		
			TOTAL REVENUES	\$1,581,502		
			Wages & Benefits	\$1,729,386		
			Operating Expenses	\$894,064		
			TOTAL EXPENSES	\$2,623,450		
COUNTY LEVY	\$1,041,948					
ADULT PROTECTIVE SERVICES	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$49,500	5.47	Adult Protective Services: Number of cases screened in vs the Institutional placement rate.
			Grants	\$217,531		
			TOTAL REVENUES	\$267,031		
			Wages & Benefits	\$482,259		
			Operating Expenses	\$315,227		
			TOTAL EXPENSES	\$797,486		
COUNTY LEVY	\$530,454					
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$78,000	19.97	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$949,259		
			TOTAL REVENUES	\$1,027,259		
			Wages & Benefits	\$1,693,052		
			Operating Expenses	\$1,617,786		
			TOTAL EXPENSES	\$3,310,838		
COUNTY LEVY	\$2,283,579					
YOUTH JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$8,000	8.09	Youth Justice: Number of cases screened in vs the out of home care placements.
			Grants	\$840,576		
			TOTAL REVENUES	\$848,576		
			Wages & Benefits	\$696,390		
			Operating Expenses	\$764,214		
			TOTAL EXPENSES	\$1,460,604		
COUNTY LEVY	\$612,028					
FAMILY CARE	Provides care management to frail elderly, developmentally disabled and physically disabled adults under contract with the Long Term Care District Care Management Organization		User Fees/Other Revenues	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			TOTAL EXPENSES	\$510,849		
COUNTY LEVY	\$510,849					
Totals			TOTAL REVENUES	\$13,033,361	110.29	
			TOTAL EXPENSES	\$21,016,867		
			COUNTY LEVY	\$7,983,506		

Human Services

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Mental Health and Recovery Services Clients Served	1621	1650	1650
Youth Justice Clients Served	152	170	170
CPS, Kinship, Resource, CSSW, FCF, Investigation Clients Served	676	676	676
Adult Protective Services Clients Served	384	400	400
Children's Long Term Support & Birth-to-three Clients Served	328	335	335
Community Support Clients Served	168	168	168
Average Economic Support Caseload	6566	6575	6575

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Child Protective Services: 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.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Adult Protective Services: Number of cases screened in vs the Institutional placement rate.	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.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Youth Justice: Number of cases screened in vs the out of home care placements.	The more cases screened in the more likely of an out of home placement. If an out of home placement does occur, the goal of the staff is to place in the least restrictive if possible as the cost is less and to work to get the youth home.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.	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. We are also moving appropriate CSP consumers to CCS when possible. If a CSP client is placed in a CBRF or Institution, County Levy picks up the majority of this cost.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Children's Long Term Support: Number of admitted cases vs the Institutional placement rate.	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.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
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.	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.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements.	As the number of Substance Use cases increases so does the probability for residential placements. The goal is to monitor this and get consumers into the appropriate treatment right away to avoid the high cost residential placement.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months.	Psychiatry is an essential aspect of mental health treatment and stabilization, with medication often being an essential component of care. Timeliness of access to a Psychiatrist and receiving medication can prevent crisis episodes and hospitalizations.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Mental Health Outpatient: Psychotherapy - number of consumers (both children and adults) served vs hours of "productive time" (billable hours).	In MHOP only direct service hours (face to face) are billable. The more productive time that staff have, the more reimbursement possible.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.
Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.	Seeing a consumer in Crisis face to face vs just talking with them on the phone can help divert consumers from being hospitalized.	Not Measured	Measurement to being in September 2018	Beginning to measure in 2018. Data not yet available for budget purposes.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,601,198	7,601,198	7,531,534	7,997,360	7,997,360	7,983,506	(13,854)	-0.17%	None	0	0
Grants & Aids	8,804,346	10,723,541	12,466,701	12,771,484	10,976,719	12,477,201	1,500,482	13.67%			
Fees, Fines & Forfeitures	67,108	59,439	62,419	62,000	69,000	62,000	(7,000)	-10.14%	2019 Total	0	0
User Fees	327,872	340,725	379,075	361,460	375,082	360,460	(14,622)	-3.90%			
Donations	17,471	18,049	14,349	14,000	14,000	14,000	0	0.00%			
Interest	7,974	21,400	44,481	7,000	7,000	7,000	0	0.00%	2020	20,000	20,000
Miscellaneous	8,278	4,479	12,137	2,700	100	2,700	2,600	2600.00%	2021	0	0
Use of Fund Balance	488,152	764,752	0	64,962	176,998	110,000	(66,998)	-37.85%	2022	20,000	20,000
									2023	0	0
Total Revenues	17,322,397	19,533,583	20,510,695	21,280,966	19,616,259	21,016,867	1,400,608	7.14%			
<u>Expenses</u>											
Labor	5,238,760	5,389,831	5,525,262	5,982,738	6,070,302	6,755,344	685,042	11.29%			
Labor Benefits	1,881,713	1,907,160	1,937,488	2,164,303	2,242,732	2,460,976	218,244	9.73%			
Supplies & Services	8,297,834	10,818,231	11,205,982	11,262,888	11,246,225	11,793,547	547,322	4.87%			
Capital Outlay	17,169	0	0	0	50,000	0	(50,000)	-100.00%			
Transfer to General Fund	1,886,921	1,418,361	344,182	1,871,037	7,000	7,000	0	0.00%			
Addition to Fund Balance	0	0	1,497,781	0	0	0	0	0.00%			
Total Expenses	17,322,397	19,533,583	20,510,695	21,280,966	19,616,259	21,016,867	1,400,608	7.14%			
Beginning of Year Fund Balance	3,513,694	3,025,542	2,260,790	3,758,571		3,693,609					
End of Year Fund Balance	3,025,542	2,260,790	3,758,571	3,693,609							
Includes Budgeted Outside Agency Requests:											
Hope House \$25,000											
Central Wisconsin Community Action \$7,500											
Boys & Girls Clubs \$25,000											

Changes and Highlights to the Department's Budget:

Change 1 - Based on Finance recommendations we have included \$110,000 in vacancy factor.

Change 2 - New positions

Child Protective Services Assistant Supervisor \$98,811 (100% levy)

Children & Families Social Worker \$88,618 (50% levy)

Crisis Intervention Workers \$88,618 (40% levy)

Child & Family Psychotherapist \$92,890 (0% levy)

Change 3 - Continued growth of the Comprehensive Community Services (CCS) program specifically in the adult CCS program.

Increase in Child Protective Services (CPS) substance abuse cases.

Shift in management structure that assists Child Protective Services Unit with addition of Assistant Supervisor.

Move Adult Protective Services unit under Mental Health and Recovery Services unit.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Vacancy Factor	New Positions	CCS Revenues	
Tax Levy	7,997,360	347,579	(110,000)	178,567	(430,000)	7,983,506
Use of Fund Balance or Carryforward Funds	176,998	(176,998)	110,000			110,000
All Other Revenues	11,441,901	71,090		190,370	1,220,000	12,923,361
Total Funding	19,616,259	241,671	0	368,937	790,000	21,016,867
Labor Costs	8,313,034	538,099		365,187		9,216,320
Supplies & Services	11,246,225	(246,428)		3,750	790,000	11,793,547
Capital Outlay	50,000	(50,000)				0
Transfers to Other Funds	7,000	0				7,000
Addition to Fund Balance	0	0				0
Total Expenses	19,616,259	241,671	0	368,937	790,000	21,016,867

Issues on the Horizon for the Department:

Potential changes to Medicaid funding.

Shortage of Psychiatrists.

Increase in aging population.

3rd year of MAT Grant will end 7/31/18 and MAT grant clients will need to be transitioned internally.

Child Protective Services caseload study (through WCHSA); change in Supervisor to worker ratio.

SAUK COUNTY DEPARTMENT OF HUMAN SERVICES

BUDGET NARRATIVE

2019

The Sauk County Department of Human Services' 2019 budget request takes into account both the current fiscal climate and the services needed for consumers in Sauk County. Due to the continued efforts of Department staff and partner agencies to control costs, we are able to make an initial levy request of \$7,983,506 representing a -0.17% decrease from 2018's levy.

2019 budget highlights include:

Salary and Fringe Benefits: The projected increase in salary and benefits over 2018 budgeted amounts is \$903,286 which represents a 10.9% increase. This increase is due to the projected 2.5% increase in wages, 5% increase in health insurance and the requested new positions/reclasses. The four new position requests through the budget process include; an Assistant Supervisor in the Child Protection unit (1.0 FTE), a social worker in the Birth to Three/ CLTS unit (1.0 FTE), and two positions in the Mental Health Recovery Services unit (1.0 FTE for Crisis and 1.0 FTE for CCS).

Vacancy Rate: \$110,000 is budgeted for the 2019 vacancy rate, a figure that we are not likely to realize but are directed to implement.

Alternate Care: We continue to experience a shift from foster care to more intensive levels of care, particularly residential treatment facilities and several corrections placements due to increasingly difficult to manage children and adolescents presenting safety issues in the community. We are going to budget \$ 1,597,341 for 2019 in this area.

Child Protective Services: In 2018 we increased service capacity adding more line services (2.0 FTE Social workers) bringing social work staff in line with National benchmarks for caseload sizes. In 2019, as noted above, we will attempt to bring supervision in line with National benchmarks for ratio of number of workers/Supervisor (1.0 FTE Assistant Supervisor).

Institutions: Beginning in 2004, costs for placements in state institutions increased dramatically from \$319,078 to over \$1 million in 2013. We increased our 2016 budget by \$100,000 due to decreasing third party refunds over the last several years. In 2018, we budgeted \$859,381. Projections for 2018 year-end institution expenses are over \$1 million dollars. In 2019, we have budgeted \$879,381.

Criminal Justice Coordinating Council: The Department continues to support the Drug Court efforts with staff participation in the Drug Court and planning efforts. In addition, in 2018, several participants utilize the Housing First funds as an option of last resort as needed.

Homelessness: It was decided to invest \$77,714 in 2015 for homelessness programs provided by CWCAC (Central Wisconsin Community Action Council). We have continued this amount in 2016, 2017 and 2018 and we will continue with this amount of funding for 2019. This would support approximately 12 families in Rapid Rehousing and 3 in Transitional Housing. Estimates of utilization of these funds appear to be accurate and in line with past years.

Sources of Increased Revenue: Children's Waiver, Comprehensive Community Services (CCS) and Crisis Program certification continue to be sources of increased revenue and we are working to maximize them. These revenues have allowed us to greatly expand our ability to respond locally to challenging children and families and have greatly reduced a waiting list in the case of the Children's Waiver program. The State had suggested in 2017 there would be a State directed and funded effort to eliminate wait lists statewide and in 2018 has embarked on a County-by-County effort to do so. As result of demand in the CLTS area, we added a split position between CLTS /Birth to 3 (1.0 FTE).

Outside Organization Request: There are three requests this year; the allocations to Hope House (\$25,000), Central Wisconsin Community Action Coalition (\$7,500), and Baraboo Boys and Girls Club (\$25,000).

Summary: The Human Services budget for 2019 looks to be challenging. With a significant increase in service demands throughout the agency, and increases in alternative care placements, this year presents a fiscal reality of increased risk. We are fortunate to be positioned to continue to develop savings through investment in our community-based services such as CCS, which helps reduce costly placements and bring in revenues. In addition, areas in the Department have continued to find efficiencies, especially in the Business/Support services area, that allow for more resources for direct services. Staff remain dedicated to high quality services while keeping children and families together in the community. This has however been more difficult with an increase in high-risk child cases and the need for corrections placements. The increased amount of resources dedicated to children's mental health, placements in foster care because of Opiate addiction cases and children with increased behavioral risks continue to be a challenge. Our 2019 budget request takes into account the overall fiscal climate, while considering risk management in these volatile line areas.

**SAUK COUNTY DEPARTMENT OF HUMAN SERVICES
2019 BUDGET
LEVY REQUEST SUMMARY**

2018 ACTUAL BUDGETED LEVY REQUEST **\$7,997,360**
 (Outside agency request amount included in 2018 budgeted levy) **(\$57,500)**

SALARY & BENEFIT CHANGES

2018 Budgeted Salary & Benefits	\$8,313,034	
2019 Budgeted Salary & Benefits	\$9,216,320	
Levy Increase/(Decrease) Request		\$903,286

PROGRAM EFFECTS ON LEVY REQUEST

Revenues:

Fund Balance Applied (Vacancy Factor)	(\$110,000)	
Youth Aids - Community	(\$101,686)	
Prior Year Intergovernmental Revenue	(\$290,000)	
CSDRB	(\$180,000)	
Medicaid (not including CCS)	(\$8,564)	
Medicaid - Comprehensive Community Services	(\$1,220,000)	
Health Insurance	\$37,600	
		(\$1,872,650)

Expenses:

Comprehensive Community Services	\$790,000	
Adult Family Home	\$64,500	
CBRF	\$64,951	
Foster Home (Regular and Treatment)	\$73,167	
Residential Care Apartment - Base	(\$29,884)	
Counseling and Therapeutic - Community Intervention	(\$79,599)	
Juvenile Probation and Supervision - Base	\$49,076	
Integrated Services	(\$48,000)	
Child Caring Institutions	\$150,000	
DD Center Nursing Home	(\$34,650)	
Miscellaneous	(\$44,051)	
		\$955,510

LEVY REQUEST FOR 2019	(\$71,354)	\$7,926,006	-0.9%
------------------------------	-------------------	--------------------	--------------

OUTSIDE AGENCY REQUESTS

Hope House	\$25,000	
Central Wisconsin Community Action	\$7,500	
Boys and Girls Club	\$25,000	
HTCM Warming Shelter	\$0	
		\$57,500

TOTAL LEVY REQUEST FOR 2019	(\$13,854)	\$7,983,506	-0.2%
------------------------------------	-------------------	--------------------	--------------

Public Health

Department Vision - Where the department would ideally like to be

The Sauk County Health Department is an independent, nationally accredited, Level III health department that builds and sustains a healthy diverse community.

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

The Sauk County Health Department protects Sauk County residents and visitors by taking action through collaboration to promote health and safety and prevent illness, injury and disease.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Declining/unpredictable financial support (highways, medicaid, other)
Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Changing statutory authority (state/feds) impeding local decision-making
Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity.
Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Public Health

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase the number of people in all age groups who receive dental care.	Collect data to examine trends in the Seal-A-Smile program and compare to previous years. Continue to evaluate the WIC fluoride varnish program to determine best practice at WIC clinics. Collecting number of older adult oral health screenings at various sites throughout the county.	Secure a dental grant for sealants in schools. Investigate dental grants to meet the needs of diverse populations. Complete the Seal-a-Smile (SAS) program in 16 schools. Obtain MOU's with local dentists to meet the needs of children with acute dental needs. Approach service groups and private company foundations for funding opportunities through the Adopt-a-Smile program. Create a dental screening program for pregnant women who attend the WIC clinic. Investigating providing oral screening to the elderly in conjunction with the ADRC.	12/31/2019
Create resiliency within Sauk County in the event of an outbreak or disaster.	Implementing the new State Public Health Emergency Preparedness Plan (PHEP). Track the number of Emergency Management (EM) trainings and exercises attended within the year. Track number of annual press releases. Document the number of ICS trainings for new employees. Track the number of outbreaks within the year.	Completion of the new state PHEP Plan within the next two years. Communicate information to the public, activate preparedness plans, educate through different communication methods, collaborate with partners to meet the needs of the public. Adequately train staff to respond in an emergency. Complete table top and drills. Meet identified capability gaps. Work with community partners to create resiliency throughout the county in response to natural disasters. Develop methods to educate the public on where to find information in a disaster. Recruiting and training volunteers for emergency disasters.	12/31/2019
Assure the number of individuals in Sauk County are receiving the recommended immunization benchmarks.	Track the benchmarks for vaccination rates.	Secure a dental grant for sealants in schools. Investigate dental grants to meet the needs of diverse populations. Complete the Seal-a-Smile (SAS) program in 16 schools. Obtain MOU's with local dentists to meet the needs of children with acute dental need	12/31/2019
Promote health and prevent communicable disease.	Monitor Wisconsin Electronic Disease Surveillance System (WEDSS) for communicable disease cases. Trend data on Communicable Diseases and report monthly to Board of Health.	The Public Health Nurses continue to provide education to individuals and community members, local providers, schools, and daycares. We continue work with the J1 Visa group and the Public Private Partnership in Lake Delton. Explore the creation of a communicable disease coalition.	12/31/2019
Maintain national accreditation status.	Submit annual accreditation report to PHAB by 6/5/2019.	Continue with quality improvement processes within the department to meet Public Health Accreditation Board (PHAB) accreditation requirements. Plan for reaccreditation in 2022 which includes updating Quality Improvement Plan, Performance Management Plan, Workforce Development Plan, Strategic Plan, Create a Branding Plan, Adopt a Code of Ethics and reviewing and updating policies.	6/5/2019
Improve the birth outcomes of infants born to young mothers, decrease recidivism in the jail, improve parental involvement in care of infants, decrease demand on social service programs.	Evaluate programs numbers and assess data from other programs such as drug court and out patient mental health services and look for connections and gaps in programming between departments.	Evaluate trends in the PNCC and NFP program numbers, Standardize evidenced based parenting programs used by PNCC and CPS, coordinate with the CJCC drug court and human services programs.	12/31/2019

Public Health

Complete Community Health Improvement Plan (CHIP)	The CHIP Report will be written.	The report will identify the goals and objectives to meet the top three priorities in the 2018 Community Health Needs Assessment.	11/1/2019
Decrease the number of individuals who die from drug overdose. Increase naloxone availability in the community. Increase associated referrals for drug treatment.	Increase the number of participants trained in the administration of naloxone in Sauk County. Continue to refer individuals to the Medication Assisted Treatment program. Assess the trend in Sauk County suicides.	Initiate and grow naloxone training programs. Participate in Sauk County MATRS initiative. Participate in suicide prevention coalitions. Coordinate with the schools and hospitals to provide Questions, Persuade, Refer (QPR) suicide prevention training for groups throughout the county. Follow BRACE initiatives to provide mental health assistance during an emergency. Participate on CJCC and associated subcommittees- Adult Justice Systems and System Mapping.	12/31/2019
Expand the Childhood Safety Coalition (CSC) of Sauk County	Prevent and reduce childhood accidents/injuries.	Collect data from participant organizations to determine highest need. Create or adjust programming to meet the identified areas. Continue Rural Safety Days. Exploring grant opportunities for funding the CSC of Sauk County.	12/31/2019

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services. Staff monitors and tracks documented communicable disease cases, outbreaks and provides educational resources and follow-up surveillance.	DHS Ch.145.17 & Wis Stat. 252.11	User Fees / Misc.	\$0	1.79	100% of reportable communicable disease cases are addressed.
			Grants	\$5,300		
			TOTAL REVENUES	\$5,300		
			Wages & Benefits	\$178,034		
			Operating Expenses	\$8,699		
			TOTAL EXPENSES	\$186,733		
COUNTY LEVY	\$181,433					
Tuberculosis Program	All tuberculosis (TB) cases and suspect cases are subject to Public Health investigation and interventions. The Health Department provides TB skin tests to area residents upon request.	Wis Stat. 252.07 DHS Ch. 145.08	User Fees / Misc.	\$4,500	0.23	
			Grants	\$0		
			TOTAL REVENUES	\$4,500		
			Wages & Benefits	\$20,496		
			Operating Expenses	\$3,951		
			TOTAL EXPENSES	\$24,447		
COUNTY LEVY	\$19,947					
Consultation	Information on public health programs is provided to the public through various outlets such as web site, Facebook, press releases, public service announcements, community groups, parish nurses, and medical providers. Educational materials were developed are distributed in the Public Health waiting room, the Aging and Disability Resource Center (ADRC) and local agencies throughout Sauk County. The Public Health nurses consult with school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals and Ho Chunk Health Department.	DHS Ch. 140	User Fees / Misc.	\$0	0.71	Increased awareness of Public Health resources throughout Sauk County.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$71,302		
			Operating Expenses	\$3,386		
			TOTAL EXPENSES	\$74,688		
COUNTY LEVY	\$74,688					

Public Health

Immunization	The role of public health is becoming more of an assurance that individuals receive immunizations. An immunization coalition was started to identify best practice and to share through out the county with all health care providers. Data for the whole county is being evaluated and is being used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144 & 145	User Fees / Misc.	\$0	1.39	Increase awareness and education of vaccines through out Sauk County through monthly coalition meetings.
			Grants	\$15,234		
			TOTAL REVENUES	\$15,234		
			Wages & Benefits	\$119,313		
			Operating Expenses	\$13,485		
			TOTAL EXPENSES	\$132,798		
COUNTY LEVY	\$117,564					
Prenatal Child Care / Nurse Family Partnership	The Prenatal Care Coordination (PNCC) Program is a service available at no cost to pregnant women who are eligible for Medical Assistance, any pregnant teen. Services provided include: identification of needs and services, assistance with finding a physician, nutritional counseling and Women Infants & Children referrals, social support throughout pregnancy, breastfeeding advice, and education about care of newborns. High risk cases are referred to Human Services. Visits are made to the jail to help coordinate prenatal care for the inmates. 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. Outreach continues to increase the number of client referrals. A federal grant continues allocated through the Wisconsin Department of Children and Families. The program will service 90 children and families residing in Sauk County in fiscal year 2018-2019.	DHS Ch 251.05	User Fees / Misc.	\$453,008	5.98	PNCC - Better birth outcomes, Stable housing, employed, engagement in other resources. NFP - 97% of Referrals to enrollment rate SCNFP Children are up to date with Immunizations at 24 months
			Grants	\$0		
			TOTAL REVENUES	\$453,008		
			Wages & Benefits	\$547,526		
			Operating Expenses	\$117,602		
			TOTAL EXPENSES	\$665,128		
COUNTY LEVY	\$212,120					
Keeping Kids Alive Initiative	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 consists of: local law enforcement, the Sauk County Health Department, child protective services, pediatricians, coroners, community mental health agencies, the district attorney/prosecutor, emergency medical services, a prevention specialist, Ho Chunk pediatricians, registered nurses, probate/parole and any ad hoc individuals vital to the case.	Wis Stat. 253	User Fees / Misc.	\$0	0.38	100% of child fatalities ruled accidental are reviewed by the Child Death Review Team to develop potential policy change, product change and/or increase prevention awareness on a local and national scale.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$40,418		
			Operating Expenses	\$1,933		
			TOTAL EXPENSES	\$42,351		
COUNTY LEVY	\$42,351					
Health Check	High risk families have follow-up and case management by a nurse. Many of the children in the Maternal Child Health (MCH) program are referred through the providers at the local birthing centers. Some are joint cases with high risk cases followed by Human Services. Home assessments are completed for safety. The MCH nurse completes physical, social and emotional screening on children to refer them for more intensive services as needed. Neonatal Abstinence Syndrome infants are case managed by the MCH nurse.	Wis Stat. 253	User Fees / Misc.	\$0	0.52	68% of referral to admission.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$48,361		
			Operating Expenses	\$4,525		
			TOTAL EXPENSES	\$52,886		
COUNTY LEVY	\$52,886					

Public Health

Maternal Child Health Grant	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) and adolescent suicide prevention. The Community Connections Program provides resources to the caregivers of children with incarcerated parent. The Community Connection Program was developed in 2015 with UW-Extension, Health Department, Law Enforcement, and the Criminal Justice Coordinating Committee (CJCC).	Wis Stat. 253	User Fees / Misc.	\$0	0.70	
			Grants	\$27,128		
			TOTAL REVENUES	\$27,128		
			Wages & Benefits	\$70,026		
			Operating Expenses	\$7,204		
			TOTAL EXPENSES	\$77,230		
COUNTY LEVY	\$50,102					
Lead	A public health nurse provides education and case management to parents of a child with elevated blood lead levels. An environmental health assessment may be conducted to collect samples to determine the sources of the lead contamination in and around a client's home. Information and resources are given for clean-up and abatement.	Wis Stat. 254.166	User Fees / Misc.	\$0	0.37	Reduce the number of children with elevated lead levels.
			Grants	\$7,157		
			TOTAL REVENUES	\$7,157		
			Wages & Benefits	\$31,936		
			Operating Expenses	\$3,571		
			TOTAL EXPENSES	\$35,507		
COUNTY LEVY	\$28,350					
Childhood Safety Coalition of Sauk County	The community partners include Reedsburg Hospital, St. Clare Hospital, the Sheriff's department, Baraboo Fire and Ambulance, Emergency Management, UW extension, Public Health. The Health Educator is now facilitating/coordinating the coalition. The CSC is developing multiple projects to address injury prevention for children in Sauk County.	DHS Ch 251.05	User Fees / Misc.	\$0	0.08	98% of Sauk County 3rd graders participated in the 2018 Rural Safety Day Event.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$6,541		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$6,541		
COUNTY LEVY	\$6,541					
Medical Assistance Match Grant	The Public Health Nurses assist residents who are seeking information on healthcare enrollment and referral information. This also includes enrollment in the Wisconsin Well Woman Program, Express Enrollment and Family Planning Waivers. The Dental Hygienist provides follow-up and access to care for those identified with acute dental needs.	DHS Ch 251.05	User Fees / Misc.	\$0	0.35	Report on the number of individuals assisted with access to appropriate health care services.
			Grants	\$30,507		
			TOTAL REVENUES	\$30,507		
			Wages & Benefits	\$30,111		
			Operating Expenses	\$3,338		
			TOTAL EXPENSES	\$33,449		
COUNTY LEVY	\$2,942					
Preparedness	Administration of a response plan for public health emergencies. (e.g. influenza pandemics, biohazard release) A health educator has been assigned the responsibility for meeting the grant objectives for the state and CDC. Public Health Departments are included in the Health Care Coalitions the goal of the creating the coalitions is to improve the communication between hospitals, EMS and public health in an emergency.	Wis Stat 250.03 DHS Ch 251.05	User Fees / Misc.	\$0	0.88	
			Grants	\$69,441		
			TOTAL REVENUES	\$69,441		
			Wages & Benefits	\$78,263		
			Operating Expenses	\$7,167		
			TOTAL EXPENSES	\$85,430		
COUNTY LEVY	\$15,989					
INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.	DHS Ch 251.05	User Fees / Misc.	\$3,500	1.24	74% of Vouchers given vs requested.
			Grants	\$0		
			Use of Carryforward Funds	\$2,500		
			TOTAL REVENUES	\$6,000		
			Wages & Benefits	\$100,593		
			Operating Expenses	\$6,630		
TOTAL EXPENSES	\$107,223					
COUNTY LEVY	\$101,223					

Public Health

Dental	Dental services are provided in public schools throughout Sauk County that meet the free/reduced lunch rates (35% and above). For the 2018-2019 school year, Sauk County Health Department will be adding all first graders from the Baraboo School District. The number of schools will not increase, however, with additional staffing/funding we can add additional grades each year.	DHS Ch 251.05	User Fees / Misc.	\$47,000	2.14	The number of children with urgent dental needs increased in 2017. 351 children had dental needs. Obtained a 95% Retention rate on sealants.
			Grants	\$25,000		
			TOTAL REVENUES	\$72,000		
			Wages & Benefits	\$145,642		
			Operating Expenses	\$29,162		
			TOTAL EXPENSES	\$174,804		
COUNTY LEVY	\$102,804					
Tobacco	Sauk County is in a multijurisdictional coalition with Adams, Juneau, and Richland Counties. The health officer is on the executive committee for oversight of the program. The Wisconsin WINS program is part of the multijurisdictional coalition.	DHS Ch 251.05	User Fees / Misc.	\$0	0.01	The tobacco sale rate to minors in the Wisconsin WINS program was at 17% in 2017. The rate was down from 22% in 2016 and a high of 40% in 2013. 83% of tobacco compliance checks that do not sell to minors.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,257		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,257		
COUNTY LEVY	\$1,257					
Rabies	Rabies is a reportable communicable disease. A public health nurse provides educational information to victims of animal bites. Environmental Health coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. Notifies Department of Health Services (DHS) and provides assurance that individuals are treated and have medical follow-up. The cost for testing specimens is Public Health's responsibility. Uninsured individuals are seen through the community care program.	DHS Ch 95.21	User Fees / Misc.	\$0	0.14	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$15,907		
			Operating Expenses	\$2,550		
			TOTAL EXPENSES	\$18,457		
COUNTY LEVY	\$18,457					
Community Health Improvement Plan / Community Health Assessment (CHIP/CHA)	The Health and Wellness Coalition consists of Reedsburg Area Medical Center, St. Clare Hospital and Sauk Prairie Healthcare and the Sauk County Health Department. A Community Health Improvement Plan is scheduled for completion in 2019.	Wis Stat. 250.07 DHS Ch. 251.05	User Fees / Misc.	\$0	1.51	Complete the CHIP Report
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$130,939		
			Operating Expenses	\$60,742		
			TOTAL EXPENSES	\$191,681		
COUNTY LEVY	\$191,681					
Foot Clinic	The foot clinics are provided to any individuals in Sauk County. The program is self sustaining and rates are adjusted based on cost. The clinics average approximately 142 individuals per month. Certified Nursing Assistants, Nail Technician, and Registered Nurses provide this service.		User Fees / Misc.	\$52,640	1.01	
			Grants	\$0		
			TOTAL REVENUES	\$52,640		
			Wages & Benefits	\$61,512		
			Operating Expenses	\$3,739		
			TOTAL EXPENSES	\$65,251		
COUNTY LEVY	\$12,611					
PDO Grant (Narcan) SPF Grant ODR Grant	Wisconsin is facing an opioid epidemic. Sauk County has received a 3-year SAMSHA grant to decrease opioid deaths and increase naloxone distribution into the community. The grant is called the Wisconsin Prescription Drug/Opioid Overdose-Related Deaths Prevention Project (WI-PDO). The WI -PDO grant has required partnering with a pharmacy in order to dispense naloxone. Naloxone (Narcan®) is a drug used to treat and prevent opioid overdose deaths. The Strategic Prevention Framework grant (SPF) has allowed us to facilitate a coalition that meets monthly, that focuses on four short term actions. 1) School Prevention efforts, 2) Education on Safe Storage and Disposal of prescription medications, 3) Sober Community activities, 4) Supporting Recovery. The Overdose Death Review (ODR) is a grant from the Department of Justice that allows us to review all overdose deaths in Sauk County. The goal is to look for trends and patterns in overdose related deaths for prevention purposes.		User Fees / Misc.	\$0	2.38	
			Grants	\$280,522		
			TOTAL REVENUES	\$280,522		
			Wages & Benefits	\$199,562		
			Operating Expenses	\$80,643		
			TOTAL EXPENSES	\$280,205		
COUNTY LEVY	(\$317)					
Totals			TOTAL REVENUES	\$1,023,437	21.80	
			TOTAL EXPENSES	\$2,256,066		
			COUNTY LEVY	\$1,232,629		

Public Health

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Communicable Disease Follow Up	461	500	500
Medical Vouchers Written	99	110	110
Dental Vouchers Written	4	10	10
Immunizations Provided	515	500	500
Tobacco Compliance Checks Made to Establishments	64	64	64
At Least Quarterly Frequency of Updates to social media and web site	365	365	365
Number of oral screenings in the Seal-a-Smile program	1,447	1,550	1,550
Enrolled in Sauk County Nurse Family Partnership Program	68	90	90
Number of children who received dental sealants through Seal-a-Smile	573	638	638

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Immunization Program Goal: Increase awareness and education of vaccines through out Sauk County through monthly coalition meetings.	The residents of Sauk County have received the education regarding the importance of up to date immunizations resulting in higher immunization rates. The percentages are for children 0 to 24 months.	64%	70%	70%
Tobacco: Tobacco Compliance Checks that do not sell to minors	In 2017, 64 Sauk County tobacco retailers were investigated for tobacco sales to minors. These investigations were completed under the guidelines of the Wisconsin Wins Tobacco Retailer Compliance Program established through the WI DHS Tobacco Prevention and Control Program. The TPCP provides training, media, community outreach, and education to Wisconsin retailers. The tobacco sale rate to minors in the Wisconsin WINS program was at 17% in 2017. The rate was down from 22% in 2016 and a high of 40% in 2013. 83% of tobacco compliance checks that do not sell to minors.	83%	85%	90%
Rural Safety Days Participation	100% of schools third grand students will participate.	95%	98%	100%
The department will update the website & social media.	Informing the community on various programing, prevention education and awareness.	100%	100%	100%
SCNFP Children are up to date with Immunizations at 24 months	New babies are up to date of Immunizations at 24 Months.	92%	93%	94%
SCNFP Referrals to Enrollment Percentage will increase	45% of all NFP referrals will be admitted (NSO Goal 50%)	64%	65%	66%
SCNFP Client retention rate during pregnancy phase.	Clients remained enrolled in the program during pregnancy.	81%	82%	83%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	799,005	816,070	819,624	973,004	973,004	1,232,629	259,625	26.68%	None	0	0
Grants & Aids	201,361	445,125	794,752	850,766	850,066	925,797	75,731	8.91%			
User Fees	57,456	54,874	90,983	97,358	97,140	95,140	(2,000)	-2.06%	2019 Total	0	0
Intergovernmental	89,910	13,738	885	0	806	0	(806)	-100.00%			
Donations	5,889	0	1,945	0	12,747	0	(12,747)	-100.00%			
Use of Fund Balance	0	0	0	44,554	31,193	2,500	(28,693)	-91.99%	2020	0	0
									2021	0	0
Total Revenues	1,153,621	1,329,807	1,708,188	1,965,682	1,964,956	2,256,066	291,110	14.82%	2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	727,749	766,003	1,059,533	1,160,161	1,160,161	1,414,911	254,750	21.96%			
Labor Benefits	236,710	259,429	360,264	408,972	408,972	482,828	73,856	18.06%			
Supplies & Services	130,270	229,580	252,589	373,323	375,823	358,327	(17,496)	-4.66%			
Capital Outlay	0	39,823	22,233	23,226	20,000	0	(20,000)	-100.00%			
Addition to Fund Balance	58,891	34,972	13,569	0	0	0	0	0.00%			
Total Expenses	1,153,621	1,329,807	1,708,188	1,965,682	1,964,956	2,256,066	291,110	14.82%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

1. New Part time PH Tech (.40 FTE) for the Dental Seal-A-Smile program
2. New Full time Dental Hygienist (.77 FTE) for Elder Dental Screening & Supplies - Position funded by: 100% tax levy
3. New Full time Public Health Nurse (1.0 FTE) for Foot Clinic and Communicable disease - Position funded by 25% Foot Clinic Fees/Tax Levy
4. New Full time Program Specialist (1.0 FTE) for Clerical Support for Programing - Position funded by: 100% tax levy
5. Foot Clinics – Staffing Issues – may have to raise fees
6. Strategic Planning for 2019-2020
7. Community Health Improvement Plan (CHIP)

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	2019 Budget Request
Description of Change			New .40 PH Tech	New .77 FTE Dental Hygienist	New 1.0 Public Health Nurse	New 1.0 FTE Program Specialist	
Tax Levy	973,004	43,223	14,929	70,564	71,421	59,488	1,232,629
Use of Fund Balance or Carryforward Funds	31,193	(28,693)					2,500
All Other Revenues	960,759	33,965	2,406	-	23,807	-	1,020,937
Total Funding	1,964,956	48,495	17,335	70,564	95,228	59,488	2,256,066
Labor Costs	1,569,133	85,991	17,335	70,564	95,228	59,488	1,897,739
Supplies & Services	375,823	(17,496)					358,327
Capital Outlay	20,000	(20,000)					-
Total Expenses	1,964,956	48,495	17,335	70,564	95,228	59,488	2,256,066

Issues on the Horizon for the Department:

1. Potential change in the Affordable Care Act – Could result in an increase of Public Health Intake hours, Immunization clinics and hiring additional nursing staff.
2. Exploring evidence based curriculum for PNCC
3. 2021 Needs Assessment
4. ODR Grant - Overdose Death Review Grant ends 2019
5. SPF Grant - Strategic Prevention Framework Grant ends 2021
6. WI-PDO: Prescription Drug/Opioid Overdose-Related Death Prevention Project end August of 2021.
7. NFP Grant – Nurse Family Partnership grant ends 2024
8. Re-Accreditation 2022

Veterans Service Office

Department Vision - Where the department would ideally like to be

Sauk County Veterans will be treated with exceptional service by a staff of highly trained and knowledgeable advocates.

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

In recognition of the special sacrifices that veterans and their families have made, the Sauk County Veterans Service Office is dedicated to providing the highest quality service to Sauk County veterans and their family members by utilizing all available resources including federal, state, county and civic. We strive to keep veterans and their family members informed of all pertinent information through the use of all available technologies and actively work for the protection of veterans benefits.

Elements of Countywide Mission Fulfilled

Promote safe community
Encourage economic development
Development of cultural, social, and community values

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a plan to identify Sauk County businesses that support veterans through hiring preferences and discounts. Then and serve as a conduit to provide information and employment assistance to veterans.	Working with the businesses that we identify, track the new number of veterans we refer and veteran hires during the year.	When a veteran comes to us seeking assistance with finding work, we will have a list of area employers that have indicated to us they prefer to hire veterans. To inform veterans of area business's that appreciate their service and sacrifice.	12/31/2019
Develop and implement a system to reach out to disabled veterans whom have not initiated contact with the County Veterans Service Office since the beginning of 2010 to inform them of benefit changes and eligibility requirements. Such changes may include increases in disability rating or new conditions, and new ancillary benefits.	Track the results of the veterans we have appointments with.	Utilizing the Veteran Information Management System (VIMS) and VetraSpec, and hard copy files, the Veterans Service Office staff will identify the disabled veterans that have not been in contact with the Veterans Service Office since the beginning of 2010. We will mail letters to those veterans inviting them to contact the Veterans Service Office for a complete benefits review.	Ongoing
Develop a program to increase public awareness of the Sauk County Veterans Office through press releases, public service announcements, and use of social media.	Develop a survey and track how veterans became aware of this office and the services we provide.	Contact newspapers and other traditional media outlets and set up regular time and space for articles and announcements. Establish a relationship with a social media consultant to assist with the most effective use of that tool of communication.	Ongoing

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	4.69	25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.
			Grants	\$11,500		
			TOTAL REVENUES	\$11,500		
			Wages & Benefits	\$304,339		
			Operating Expenses	\$31,158		
			TOTAL EXPENSES	\$335,497		
COUNTY LEVY	\$323,997					
Commission	Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor.	Wisconsin Statute 45.81	Grants	\$0	-	All qualified, vetted, and approved applicants are provided necessary assistance
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$646		
			Operating Expenses	\$10,028		
			TOTAL EXPENSES	\$10,674		
COUNTY LEVY	\$10,674					
Care of Graves	Purchase perpetual care and disperse flag holders for veteran graves.	Wisconsin Statute 45.85	User Fees / Misc.	\$0	-	Every veteran grave in Sauk County is properly maintained and has a flag holder.
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$10,700		
			TOTAL EXPENSES	\$10,700		
COUNTY LEVY	\$10,700					
Totals			TOTAL REVENUES	\$11,500	4.69	
			TOTAL EXPENSES	\$356,871		
			COUNTY LEVY	\$345,371		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimated	2019 Budget
Number of Federal Applications for Veterans Benefits Processed	4,144	3,900	3,900
Number of State Applications for Veterans Benefits Processed	240	200	200
Number of Veteran Trips ADRC Transported	74	15	20
Number of Veteran Contacts	27,597	22,000	22,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	31,308,940	32,569,000	33,000,000
Monetary Impact to Sauk County from State Sources	14,727,000	15,885,000	16,000,000
Number of Veterans who Received Relief and Subsequent Services	42	66	60

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimated	2019 Budget
Goal 1: Identify businesses that are veteran friendly and encourage others to join them.	By putting our veterans in contact with business's that appreciate their service and sacrifice, the veterans will gain employment and value on services	N/A	N/A	50
Goal 2: 25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	Veterans are being sufficiently compensated for their disabilities and are aware of and using the ancillary benefits	N/A	17	25
Goal 3: Increased awareness of the office as well as the services provided. Through tracking views on social media, we will know the info is being viewed.	Better quality of life for our veterans and their dependents through increased knowledge about and use of their benefits.	158	450	600

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	296,193	297,769	304,269	338,857	338,857	345,371	6,514	1.92%	None	0	0
Grants & Aids	11,500	11,500	6,804	11,500	11,500	11,500	0	0.00%			
Use of Fund Balance	0	0	1,423	0	544	0	(544)	-100.00%	2019 Total	0	0
Total Revenues	307,693	309,269	312,496	350,357	350,901	356,871	5,970	1.70%			
<u>Expenses</u>											
Labor	184,164	192,608	203,091	227,024	227,084	245,750	18,666	8.22%	2020	0	0
Labor Benefits	62,120	62,799	64,585	56,674	71,633	59,234	(12,399)	-17.31%	2021	0	0
Supplies & Services	43,172	46,377	44,820	51,334	52,184	51,887	(297)	-0.57%	2022	0	0
Addition to Fund Balance	18,237	7,485	0	15,325	0	0	0	0.00%	2023	0	0
Total Expenses	307,693	309,269	312,496	350,357	350,901	356,871	5,970	1.70%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The part-time position added in 2018 has helped tremendously, 2019 includes increasing the PT position hours from 20 to 26 hours per week, increasing cost of wages and benefits.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Increase PT Staff hours/benefits			
Tax Levy	338,857	87	6,427			345,371
Use of Fund Balance or Carryforward Funds	544	(544)				0
All Other Revenues	11,500	0				11,500
Total Funding	350,901	(457)	6,427	0	0	356,871
Labor Costs	298,717	(159)	6,427			304,985
Supplies & Services	52,184	(298)				51,886
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	350,901	(457)	6,427	0	0	356,871

Issues on the Horizon for the Department:

* Changes, such as the national work queue (NWQ) at the Federal Department of Veterans Affairs continues to significantly consume the department case management time and resources. We expect this to continue.

* The federal VA continues to be in a period of major transition, the impact on this office is significant. While the transitions will not affect funding, it has resulted in an increased workload for staff and is straining our ability to maintain our current level of service. The administrative challenges ahead for VA in coordinating a vast expansion of private sector care, monitoring outside care quality and integrating those medical records back into VA health care will be profound. This will confuse many of our veterans and force more reliance on this office for assistance.

Women, Infants & Children

Department Vision - Where the department would ideally like to be

The Sauk County Health Department is an independent, nationally accredited, Level III health department that builds and sustains a healthy diverse community.

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

The Sauk County Health Department protects Sauk County residents and visitors by taking action through collaboration to promote health and safety and prevent illness, injury and disease.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
 Placemaking to support economic development
 Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
 Declining/unpredictable financial support (highways, medicaid, other)
 Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
 Changing statutory authority (state/feds) impeding local decision-making
 Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)
 Partnerships with outside agencies (drugs, interoperability)
 Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Promote Nutrition and Physical Activity to Sauk County residents	Attendance at Sauk CAN meetings and contacts made with Fit Family participants.	The Sauk County Coalition for Activity Nourishment (CAN) will focus on increasing physical activity and eating more fruits and vegetables with Sauk County residents to decrease obesity rates. Provide cooking demonstrations at local Farmers Markets. Provide nutrition education at the Sauk County Food Pantries and on Social Media. Continue with the Fit Family Grant for 2019-2020.	12/31/2019
Provide medical nutrition therapy to high risk pregnant women in the Prenatal Care Coordination Program (PNCC).	The number of education contacts increases as the PNCC caseload increases.	A registered dietician provides medical nutrition therapy to individuals enrolled.	12/31/2019
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase from 2018 WIC reports.	The peer counselors provide support to breast feeding mothers and work with Sauk County Employers to improve breastfeeding support in the work place.	12/31/2019
Improve the redemption rates of Farmers Market checks for WIC participants	The redemption rates for Farmers Market checks would increase from 2018 from WIC reports.	The Sauk County WIC program will offer cooking demonstrations at the Sauk County Farmers Market's and increase advertisement of the area Farmers Markets. Provide a list of local farmers markets and send text message reminders to all WIC participants.	12/31/2019

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Women, Infants & Children Grant (WIC)	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Rag 7CFR Part 246	User Fees / Misc	\$13,485	3.42	Actual food dollars spent at Sauk County WIC Approved Grocery Stores in 2017 was \$825,480 4.4% of enrolled participants not participating in WIC
			Grants	\$294,777		
			Use of Carryforward	\$8,120		
			TOTAL REVENUES	\$316,382		
			Wages & Benefits	\$302,360		
			Operating Expenses	\$13,583		
			TOTAL EXPENSES	\$315,943		
COUNTY LEVY	(\$439)					

Women, Infants & Children

Peer Counseling	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	User Fees / Misc	\$2,000	0.14	Breast feeding duration rates at six (6) months were 48.1% (2017)
			Grants	\$13,712		
			TOTAL REVENUES	\$15,712		
			Wages & Benefits	\$9,508		
			Operating Expenses	\$6,181		
			TOTAL EXPENSES	\$15,689		
COUNTY LEVY	(\$23)					
CYSHCN (Children & Youth with Special Health Care Needs)	The focus of the grant is to implement strategies to collaborate with WIC partners to improve identification, treatment, and care coordination for nutrition related concerns of infants and children with birth defects or other special health care needs. In addition the WIC director mentors other nutritional professionals to help develop expertise with providing nutrition services to CHYSHCN.	Wis Stat 253.12 Wis Admin Ch DHS 116	User Fees / Misc	\$0	0.01	
			Grants	\$1,700		
			TOTAL REVENUES	\$1,700		
			Wages & Benefits	\$1,095		
			Operating Expenses	\$604		
			TOTAL EXPENSES	\$1,699		
COUNTY LEVY	(\$1)					
Lead	Sauk County WIC Program draws blood leads for Public and Environmental Health programs to complete follow-up on high lead values. Medicaid HMO's are billed for these services.		User Fees / Misc	\$16,500	0.27	100% of Sauk County WIC children are lead screened
			Grants	\$6,000		
			TOTAL REVENUES	\$22,500		
			Wages & Benefits	\$19,153		
			Operating Expenses	\$3,854		
			TOTAL EXPENSES	\$23,007		
COUNTY LEVY	\$507					
Prenatal Child Coordination (PNCC)	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women enrolled in the PNCC program.		User Fees / Misc	\$3,000	0.02	
			Grants	\$0		
			TOTAL REVENUES	\$3,000		
			Wages & Benefits	\$1,846		
			Operating Expenses	\$1,152		
			TOTAL EXPENSES	\$2,998		
COUNTY LEVY	(\$2)					
Supplemental Nutrition Assistance Program (SNAP) Education Grant	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.		User Fees / Misc	\$0	0.26	Greater than 50% of families have positive health change
			Grants	\$31,672		
			TOTAL REVENUES	\$31,672		
			Wages & Benefits	\$25,839		
			Operating Expenses	\$5,791		
			TOTAL EXPENSES	\$31,630		
COUNTY LEVY	(\$42)					
Totals			TOTAL REVENUES	\$390,966	4.12	
			TOTAL EXPENSES	\$390,966		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
WIC Caseload of Clients	1,232	1,200	1,200
Fit Families Grant	53	53	53
Worksite Wellness Activities	4	3	4
Blood Lead Testing	426	415	415

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Actual food dollars spent at Sauk County WIC Approved Grocery Stores in 2017 was \$825,480	The WIC participants are spending their WIC nutritional funds in Sauk County. 54.8% of estimated eligible are participating in WIC (data from 2015)	54.80%	55.00%	57.00%
4.4% of enrolled participants not participating in WIC. The state average is 8.7%.	That 95.6% of all enrolled participants are actively participating in WIC. The state average is 91.3%.	95.60%	95.00%	95.00%
Breast feeding duration rates at six (6) months were 48.1% (2017)	48.1% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35.7%.	48.10%	51.00%	51.00%
100% of Sauk County WIC children are lead screened	All children at ages one and two have a lead test completed. Any child over age three, with no prior lead test, will have a lead test completed.	100.00%	100.00%	100.00%
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. 99% percent of participants met the objective of 1 or less sweetened beverage per week. 95% of children completing the program engaged 60 minutes or more of physical activity each day.	99% 95%	99% 95%	99% 95%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	351,521	338,714	356,977	359,672	359,672	352,861	(6,811)	-1.89%	None	0	0
User Fees	18,961	17,890	13,829	16,725	16,725	16,725	0	0.00%			
Intergovernmental	444,993	11,472	11,304	12,740	12,740	13,260	520	4.08%	2019 Total	0	0
Use of Fund Balance	8,324	29,045	0	26,445	27,445	8,120	(19,325)	-70.41%			
Total Revenues	823,798	397,121	382,110	415,582	416,582	390,966	(25,616)	-6.15%	2020	0	0
<u>Expenses</u>											
Labor	309,861	246,554	219,899	239,455	239,455	252,368	12,913	5.39%	2021	0	0
Labor Benefits	117,384	111,879	97,215	102,409	102,409	107,433	5,024	4.91%	2022	0	0
Supplies & Services	396,553	38,688	56,012	73,718	74,718	31,165	(43,553)	-58.29%	2023	0	0
Addition to Fund Balance	0	0	8,985	0	0	0	0	0.00%			
Total Expenses	823,798	397,121	382,110	415,582	416,582	390,966	(25,616)	-6.15%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

New - midway through 2018 Budget cycle the WIC Interpreter services will be reimbursed by the state instead of local Wic program. Future funding may change based on the federal budget.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	2019 Budget Request
Description of Change							
Tax Levy	0	0					0
Carryforward Funds	27,445	(27,445)					0
All Other Revenues	389,137	1,829					390,966
Total Funding	416,582	(25,616)	0			0	390,966
Labor Costs	341,864	17,937	0				359,801
Supplies & Services	74,718	(43,553)	0				31,165
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	416,582	(25,616)	0			0	390,966

Issues on the Horizon for the Department:

1. In the summer of 2019, activities will take place at local farmers markets and food pantries to help increase the consumption of fresh produce of Sauk County residents to improve their nutritional status.
 2. A Nutrition and Physical Activity Coalition has been established, Sauk CAN (Coalition for Activity and Nourishment), and will continue to meet quarterly. Activities and collaboration throughout the community will be ongoing to address physical inactivity and poor diets which leads to poor health and obesity.
- WIC participates in the newly formed Sauk County Wellness Team promoting Sauk Employees Health & Wellness.

JUSTICE FUNCTIONAL GROUP

MISSION STATEMENT

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

VISION STATEMENT

To continually increase and improve working relationships between all departments in order to effectively succeed in joint interactions, procedures and agreements.

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

Fiscally Responsible/Essential Services
Safe Community

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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)

Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Have case dispositions fall within State guidelines.	Reports can be generated to show results.	To provide for reasonable flow of cases through court system.	Ongoing
Participate in Criminal Justice Coordinating Council (CJCC) activities	Regular attendance at CJCC meetings, including subcommittees	Understand CJCC goals and objectives so the circuit court can aid in accomplishing those goals where appropriate	Ongoing
Fourth Judgeship Planning	Branch approved, constructed, functional.	Plan for fourth judgeship and develop facilities plan.	Ongoing

Program Evaluation

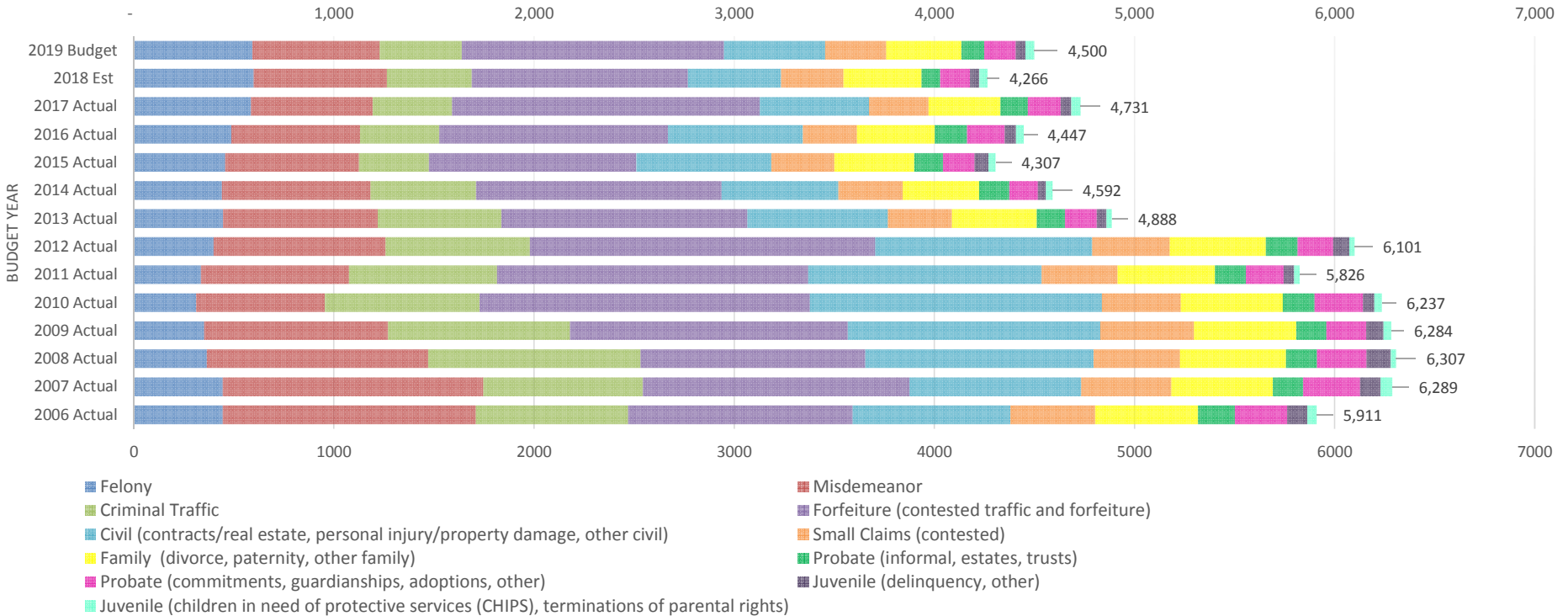
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$219,938	3.40	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$219,938		
			Wages & Benefits	\$216,291		
			Operating Expenses	\$473,604		
			TOTAL EXPENSES	\$689,895		
COUNTY LEVY	\$469,957					
Outlay	None		Operating Expenses	\$0	-	
			TOTAL EXPENSES	\$0		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$219,938	3.40	
			TOTAL EXPENSES	\$689,895		
			COUNTY LEVY	\$469,957		

Circuit Courts

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Number of cases filed, by category:			
Felony	586	600	593
Misdemeanor	608	666	637
Criminal Traffic	397	423	410
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,538	1,080	1,309
Civil (contracts/real estate, personal injury/property damage, other civil)	546	465	506
Small Claims	297	312	305
Family (divorce, paternity, other family)	359	390	375
Probate (informal, estates, trusts)	137	93	115
Probate (commitments, guardianships, adoptions, other)	164	150	157
Juvenile (delinquency, other)	53	45	49
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	46	42	44
Total Cases Disposed	4,731	4,266	4,500

CASES DISPOSED



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Jury Costs	These figures demonstrate the potential impact of jury trials on the circuit court budget. In four of the past five years the court had less than one jury trial per month. If the number of actual jury trials would increase in any given year, the impact on actual expenditures would be significant.	\$ 29,739	\$ 37,408	\$ 33,574
Number of Jury Trials / Number of Trial Days		8 / 19	18 / 24	12 / 22

Jury History Costs

<u>Year</u>	<u># of Trials</u>	<u># of Days</u>	<u>Per Diem</u>	<u>Mileage</u>	<u>Meals/Lodging</u>	<u>Total</u>
2012	18	26	\$ 30,920	\$ 10,646	\$ 1,321	\$ 42,887
2013	9	18	20,137	7,422	2,376	29,935
2014	15	37	30,602	10,560	2,720	43,882
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2,828	43,329
2017	8	19	20,151	7,664	1,924	29,739
(6 Months) 2018	9	14	13,040	4,519	1,145	18,704

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CIRCUIT COURTS											
<u>Revenues</u>											
Tax Levy	440,397	429,784	444,315	460,753	460,753	469,957	9,204	2.00%	None	0	0
Grants & Aids	220,189	220,015	219,738	219,938	219,938	219,938	0	0.00%			
Use of Fund Balance	0	0	0	57,282	15,000	0	(15,000)	-100.00%	2019 Total	0	0
Total Revenues	660,586	649,799	664,053	737,973	695,691	689,895	(5,796)	-0.83%			
<u>Expenses</u>											
Labor	149,164	143,495	153,506	161,883	159,280	161,475	2,195	1.38%	2020	0	0
Labor Benefits	62,596	68,114	65,653	69,036	69,036	54,816	(14,220)	-20.60%	2021	0	0
Supplies & Services	385,806	418,388	425,501	507,054	467,375	473,604	6,229	1.33%	2022	0	0
Addition to Fund Balance	63,020	19,802	19,393	0	0	0	0	0.00%	2023	0	0
Total Expenses	660,586	649,799	664,053	737,973	695,691	689,895	(5,796)	-0.83%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Circuit Courts

Changes and Highlights to the Department's Budget:

The court room video system will be upgraded in 2019.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			MIS Network Upgrade for Video Conferencing			
Tax Levy	460,753	188	9,016			469,957
Use of Fund Balance or Carryforward Funds	15,000	(15,000)				0
All Other Revenues	219,938	0				219,938
Total Funding	695,691	(14,812)	9,016	0	0	689,895
Labor Costs	228,316	(12,025)				216,291
Supplies & Services	467,375	(2,787)	9,016			473,604
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	695,691	(14,812)	9,016	0	0	689,895

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

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

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Court Support	The office files and records all documents received for all case types. We clerk all court proceedings implementing new procedures such as in-court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public records and searches to the public, both in person and also phone inquiry requests. The office monitors and maintains all court records and files.	Wis. Stats. 59.40	User Fees / Misc	\$184,735	7.55	New cases filed and cases disposed
			Grants	\$20,000		
			TOTAL REVENUES	\$204,735		
			Wages & Benefits	\$523,916		
			Operating Expenses	\$94,425		
			TOTAL EXPENSES	\$618,341		
COUNTY LEVY	\$413,606					
Collections	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; executes judgments and implements all tools available to ensure collections. A Guardian ad Litem and/or Court-Appointed Attorney is appointed in appropriate cases and the appointed attorney acts on behalf of the incompetent party, minor party or defendant. The GAL attorneys are contracted annually for a monthly fee. Parties are billed when ordered, unless the fee is waived and the state reimburses a prorated amount set by the state annually. Financial records are maintained, collected and disbursed for all fees and costs.	Wis. Admin. Code Chapters 48, 51, 54, 55, 767 and 938	User Fees / Misc	\$579,650	4.45	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$60,500		
			TOTAL REVENUES	\$640,150		
			Wages & Benefits	\$295,812		
			Operating Expenses	\$270,000		
			TOTAL EXPENSES	\$565,812		
COUNTY LEVY	(\$74,338)					
Totals			TOTAL REVENUES	\$844,885	12.00	
			TOTAL EXPENSES	\$1,184,153		
			COUNTY LEVY	\$339,268		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
New cases filed	18,979	17,000	17,500
Total Receipts	\$5,163,807	\$5,400,000	\$5,600,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$429,196	\$700,000	\$750,000
Collections via private collection agencies (Stark and CMC)	\$257,293	\$265,000	\$275,000
Clerk of Courts Restitution Collections	\$52,920	\$75,000	\$83,000
Clerk of Court Revenue	\$735,205	\$810,000	\$850,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$4,065,062	\$3,800,000	\$3,900,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	3,235	1,850	1,700
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	2,928	4,300	5,500
Overall increase/decrease of outside collections	Outside collection measures are beneficial	1% (Increase from 2016 of \$7,763)	41% (Increase from 2017 of \$278,511)	6% (Increase from 2018 of \$60,000)

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CLERK OF COURTS											
<u>Revenues</u>											
Tax Levy	230,866	260,855	311,757	317,707	317,707	339,268	21,561	6.79%	None	0	0
Grants & Aids	78,991	80,050	87,899	77,500	77,500	80,500	3,000	3.87%			
Licenses & Permits	120	60	40	40	40	60	20	50.00%	2019 Total	0	0
Fees, Fines & Forfeitures	301,268	271,273	293,299	287,544	289,000	294,200	5,200	1.80%			
User Fees	319,164	301,395	336,656	346,028	333,805	351,625	17,820	5.34%			
Intergovernmental	17,834	19,775	23,638	16,555	18,700	18,500	(200)	-1.07%	2020	0	0
Miscellaneous	86,236	90,118	82,185	125,225	80,000	100,000	20,000	25.00%	2021	0	0
Use of Fund Balance	77,907	95,558	0	0	0	0	0	0.00%	2022	0	0
									2023	0	0
Total Revenues	1,112,385	1,119,084	1,135,474	1,170,599	1,116,752	1,184,153	67,401	6.04%			
<u>Expenses</u>											
Labor	540,677	528,549	517,188	541,858	541,858	574,531	32,673	6.03%			
Labor Benefits	241,073	228,979	221,369	233,607	233,607	245,198	11,591	4.96%			
Supplies & Services	330,635	361,556	362,695	347,756	341,287	364,424	23,137	6.78%			
Addition to Fund Balance	0	0	34,222	47,378	0	0	0	0.00%			
Total Expenses	1,112,385	1,119,084	1,135,474	1,170,599	1,116,752	1,184,153	67,401	6.04%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1 - Increased expenses for Legal Services (guardian ad litem -GAL) costs due to local court raising contract amounts. Continued collection efforts as well as State reimbursement for GAL programs help offset this expense.

Change 2 - Effective June 1, 2018, Sauk County raised the Court Appointed Attorney hourly rate paid to attorneys to \$70/hour from \$65/hour, reflecting an increase to the Appointed Counsel expense.

Change 3 - Outside collection agency efforts have been extremely beneficial to collections, particularly in receipt of interest on accounts receivable.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Increased GAL	Increased Appointed Counsel	Interest on Collections	
Tax Levy	317,707	20,561	10,000	11,000	(20,000)	339,268
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	799,045	16,840	5,000	4,000	20,000	844,885
Total Funding	1,116,752	37,401	15,000	15,000	0	1,184,153
Labor Costs	775,465	44,264				819,729
Supplies & Services	341,287	(6,863)	15,000	15,000		364,424
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,116,752	37,401	15,000	15,000	0	1,184,153

Issues on the Horizon for the Department:

The incorporation of the City of Baraboo Municipal Court in late 2019 will impact the municipal fees revenue line item.

Effective January 1, 2020, Supreme Court Rule 81.02 will increase the Court Appointed Attorney hourly rate to \$100/hour.

A second increase to the Guardian ad Litem contract is expected for 2020.

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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Expand remedies available to parties pursuing the entry of orders in family law (paternity/child support) child custody and physical placement actions	Investigate feasibility of consumer surveys	Coordinate remedies and forms available to (primarily) "pro se" litigants so that issues of this type can be resolved as quickly and efficiently as possible.	12/31/2018 and Ongoing
Allocate sufficient court time for all other matters	Matters heard within statutory time frames	Provide sufficient time to hear/decide stipulated and contested cases within existing time constraints	12/31/2018 and Ongoing
Continue to monitor the referral of matters to mediation where domestic violence issues may or may not have been revealed initially	Survey mediators as to all cases referred	Terminate referrals (or not initially refer) any cases to mediation where the presence of domestic violence is identified, since this may lead to a party entering into an agreement that is not actually voluntary	12/31/2018 and Ongoing
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.	12/31/2018 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.	12/31/2018 and Ongoing
Standardize "pro se" family law processes	Conduct meeting(s) with organizations involved	Standardize forms and processes regarding the filing and prosecution of "pro se" family law actions to reduce the time that court personnel are required to spend per case. Continue to pursue the establishment of a "pro se" assistance center.	12/31/2018 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Circuit Court Commissioner	The Court Commissioner's office is a department of county government. However, it operates pursuant to authority granted to and under the supervision of the Circuit Courts, a separate and co-equal branch of government. By constitution and statute, the Courts, including the Court Commissioner's office, acts as the designated decision maker for those who choose to bring matters to them.	Chs. 340-350, 757.68, 757.69, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$32,708	1.88	
			Grants	\$0		
			TOTAL REVENUES	\$32,708		
			Wages & Benefits	\$206,863		
			Operating Expenses	\$4,771		
			TOTAL EXPENSES	\$211,634		
COUNTY LEVY	\$178,926					
Mediation	Mediation of legal custody and physical placement disputes: In any "action affecting the family" (i.e., Ch. 767, Wis. Stats. divorce, legal separation, paternity, child custody, etc.) in which child custody, physical placement rights or visitation rights are contested, or a party experiences difficulty in exercising those rights, the matter is referred to a mediator for assistance in resolving the problem.	Ch. 767.405 Wis. Stats.	User Fees / Misc.	\$16,500	0.12	Referrals completed
			Grants	\$0		
			Use of Carryforward Funds	\$5,530		
			TOTAL REVENUES	\$22,030		
			Wages & Benefits	\$13,011		
			Operating Expenses	\$9,000		
TOTAL EXPENSES	\$22,011					
COUNTY LEVY	(\$19)					
Totals			TOTAL REVENUES	\$54,738	2.00	
			TOTAL EXPENSES	\$233,645		
			COUNTY LEVY	\$178,907		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
"Family law" cases			
Temporary (initial) hearings	329	300	320
Final divorce hearings	74	90	100
Child support-related hearings	491	400	400
"Civil Law" cases			
Domestic abuse hearings	63	60	60
Small claims initial appearances	386	450	400
"Watts" reviews	74	80	80
Other cases			
Criminal case appearances	1,006	1,300	1,300
Traffic / forfeitures initial appearances	1,201	1,100	1,100
Mediation referrals made	103	120	120

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	178,075	183,411	186,193	185,448	185,448	178,907	(6,541)	-3.53%	None	0	0
User Fees	15,755	16,470	15,946	16,500	16,500	16,500	0	0.00%			
Intergovernmental	29,242	28,115	27,379	32,000	35,501	32,708	(2,793)	-7.87%	2019 Total	0	0
Use of Fund Balance	0	0	0	0	26,862	5,530	(21,332)	-79.41%			
Total Revenues	223,072	227,996	229,519	233,948	264,311	233,645	(30,666)	-11.60%	2020	0	0
<u>Expenses</u>											
Labor	153,270	158,506	164,179	168,157	170,785	163,279	(7,506)	-4.39%	2021	0	0
Labor Benefits	50,624	51,853	53,653	46,642	56,389	56,596	207	0.37%	2022	0	0
Supplies & Services	11,637	13,505	10,513	18,647	37,137	13,770	(23,367)	-62.92%	2023	0	0
Addition to Fund Balance	7,542	4,132	1,174	502	0	0	0	0.00%			
Total Expenses	223,072	227,996	229,519	233,948	264,311	233,645	(30,666)	-11.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The Court Commissioner's budget remains static. No substantially new or different revenues are expected in the coming year.

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.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	185,448	(6,541)				178,907
Use of Fund Balance or Carryforward Funds	26,862	(21,332)				5,530
All Other Revenues	52,001	(2,793)				49,208
Total Funding	264,311	(30,666)	0	0	0	233,645
Labor Costs	227,174	(7,300)				219,874
Supplies & Services	37,137	(23,366)				13,771
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	264,311	(30,666)	0	0	0	233,645

Issues on the Horizon for the Department:

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

Register in Probate / Juvenile Clerk of Court

Department Vision - Where the department would ideally like to be

Within the given parameters of the revised state statutes for guardianship and protective placement proceedings will continue to strategize to effectively manage pro-se filings in these cases with the goal of reducing time expended by departmental personnel and the assigned Guardian ad Litem and promote individuals filing these proceedings to independently complete all requirements or secure legal counsel familiar with process to assist them. Within the given parameters of the state statutes and CCAP mandates will adapt departmental operations to accommodate new technology and processes for identified case filings.

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

To maintain records and perform statutory functions pertaining to Formal and Informal Probate proceedings, Juvenile Termination of Parental Rights, Juvenile and Adult Adoptions, Juvenile and Adult Guardianships, Juvenile and Adult Mental Commitments, Children in Need of Protection and Services (CHIPS), Juveniles in Need of Protection and Services (JIPS), Juvenile Delinquencies. The office serves the general public, attorneys, court personnel, and justice partners by providing forms, assistance, and information relative to probate case types under Wisconsin State Statutes 814.66 through 879.69, Chapters 51, 54, 55; Chapters 51, 54, 55; Chapter 48 under the Children's Code; and Chapter 938 under the Juvenile Justice Code.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Changing statutory authority (state/feds) impeding local decision-making

Mental health (issue awareness, worker shortages in psychiatry). Family health - Nutritional status and physical activity. Comprehensive Community Service teams. Increased aging & disability of Sauk County residents (Adult protective services)

Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Effectively and efficiently manage the transition of all Probate/Guardianship/Civil Commitments/Juvenile case types to paperless, file retained electronically, E- filing.	Cases filed and maintained electronically.	Departmental staff and legal counsel/staff trained in electronic filing protocols thus eliminating paper files for all case types within the Register in Probate/Juvenile Clerk of Court office.	12/31/2019
Continue to increase judicial and staff accessibility to case filings for purposes of review, signing, court proceedings; increase public/legal counsel accessibility to open records.	Conversion to paperless and E- filing.	Continue processing electronic filing for Probate cases. Coordinate transition to paperless, files retained electronic, electronic filing in accordance with CCAP release for all case types.	12/31/2019
Efficiently manage the processing and filing of cases by pro-se filers.	Reduce time spent on a case by case basis in excess of 45 minutes by 10%.	Refer pro se filers to utilize the department website links and printed materials to assist in the preparation and filing of cases/documents.	12/31/2019
Effectively manage the increased number of pro se juvenile guardianship filings.	Coordinate screening and filings with DHS when appropriate.	Increase utilization of the Delegation of Power by Parent document when appropriate. Continue communications with the Wisconsin State Bar. Continue to monitor WI legislation relative to statutory changes.	12/31/2019

Register in Probate / Juvenile Clerk of Court

Program Evaluation						
Program Title	Program Description	Mandates and References	2019		FTE's	Key Outcome Indicator(s)
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Wis Stat Chapters 814.66 through 879.69 Chapters 51, 54, 55,	User Fees	\$24,500	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$24,500		
			Wages & Benefits	\$98,920		
			Operating Expenses	\$14,495		
			TOTAL EXPENSES	\$113,415		
		COUNTY LEVY	\$88,915			
Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	User Fees	\$300	0.65	Time to closure
			Grants & Aids	\$500		
			TOTAL REVENUES	\$800		
			Wages & Benefits	\$51,125		
			Operating Expenses	\$15,373		
			TOTAL EXPENSES	\$66,498		
		COUNTY LEVY	\$65,698			
Court Appointed Special Advocate (CASA)	Provide dedicated advocates for abused and neglected children within the Sauk County court system.		User Fees	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$0		
		COUNTY LEVY	\$0			
Totals			TOTAL REVENUES	\$25,300	2.00	
			TOTAL EXPENSES	\$179,913		
			COUNTY LEVY	\$154,613		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Probate cases filed / Wills for filing only	270	275	275
Juvenile / Adult Guardianships / Protective Placements filed	68	70	70
Juvenile / Adult Mental Commitments filed	126	130	125
Children in Need of Protection and Services (CHIPS) filed	18	25	25
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	48	40	40
Juvenile Injunctions filed	5	5	5
Pro se filings	91	86	80
Attorney filings	357	456	500
Electronic filings	23	250	550
Paper filings	425	200	50
Termination of Parental Rights / Adoption filed	20	25	25

Register in Probate / Juvenile Clerk of Court

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Formal Probate proceedings	Length of time from filing to closure.	12 month closure per statute benchmark	60% = 12 month closure	60% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	12 month closure per statute	80% = 12 month closure	80% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	N/A	50%	70%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	Length of time from filing to case disposition.	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Time to Closure	Length of time from filing to disposition.	45 days to 12 mos.	45 days to 6 mos.	45 days to 6 mos.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	125,653	146,524	202,094	199,053	199,053	154,613	(44,440)	-22.33%	None	0	0
Grants & Aids	447	80	0	500	500	500	0	0.00%			
User Fees	28,912	29,143	39,209	26,500	24,800	24,800	0	0.00%	2019 Total	0	0
Use of Fund Balance	6,342	0	0	0	0	0	0	0.00%			
Total Revenues	161,354	175,747	241,303	226,053	224,353	179,913	(44,440)	-19.81%	2020	0	0
<u>Expenses</u>											
Labor	113,404	104,636	108,256	114,689	114,689	119,941	5,252	4.58%	2021	0	0
Labor Benefits	25,726	26,263	27,253	28,907	28,907	30,104	1,197	4.14%	2022	0	0
Supplies & Services	22,224	25,016	75,156	19,155	80,757	29,868	(50,889)	-63.01%	2023	0	0
Addition to Fund Balance	0	19,831	30,638	63,302	0	0	0	0.00%			
Total Expenses	161,354	175,747	241,303	226,053	224,353	179,913	(44,440)	-19.81%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

With funding provided by the Board the Court Appointed Special Advocate (CASA) program was reactivated in 2017. Throughout 2017 Hope House staff, Sauk Co. Administration, Department of Human Services, Corporation Counsel, Register in Probate/Juvenile Clerk of Court assessed the functionality and sustainability of the program. CASA National required the Sauk County Program be a stand alone entity. It was determined to discontinue the CASA program due to issues of sustainability as a stand alone organization and to explore alternative county programming to encompass a larger segment of the population in the provision of support and services. Hope House agreed to conduct a study of the feasibility and direction of potential alternate programming.

The department continued to work with the Clerk of Courts, entering tax intercept, judgments and collections for unpaid legal fees incurred in delinquency, Children in Need of Protection and Services (CHIPS), and Terminations of Parental Rights (TPR) cases. Continue to work with guardians in the reimbursement of guardian ad litem/advocacy counsel costs. This process applies to new cases filed and not reimbursed within the given time parameters allowed in addition to open cases with annual WATTS reviews. Protocol for entry of judgments for unpaid juvenile restitution initiated by Juvenile Clerk of Court/Clerk of Court.

It is anticipated that there will be no significant changes in expenditures for the Register in Probate / Juvenile Clerk of Court office during calendar year 2019. The only potential exception during this period will be unexpected legal and psychological fees - in excess of budgeted amounts - in connection with unanticipated trials for case types within either Register in Probate or Juvenile Clerk of Courts cases. The Supreme Court has enacted increased legal fees which will increase court appointed counsel fees minimally in 2019 and more significantly in 2020.

The department initiated paperless, electronic maintenance of CHIPS, JIPS, Delinquency, Civil Commitments in January, 2017. This expanded to all case types in April 2018. The department requested and initiated paperless, voluntary E-filing in June, 2017. The department expanded voluntary E-filing to GN, ME, JG, JM, AD cases in 2018. The department will continue to coordinate this process with Consolidated Court Automation Programs (CCAP) personnel for monitoring and the transition to E-filing iof TP, JC, and JV cases in late 2018 or early 2019.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Requested
Description of Change			CASA Discontinued			
Tax Levy	199,053	5,560	(50,000)			154,613
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	25,300	0				25,300
Total Funding	224,353	5,560	(50,000)	0	0	179,913
Labor Costs	143,596	6,449				150,045
Supplies & Services	80,757	(889)	(50,000)			29,868
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	224,353	5,560	(50,000)	0	0	179,913

Issues on the Horizon for the Department:

At mid- year it is unknown what effect the state budget will have on county funding in general. Due to continued requested extensions for filing of Inventories by legal counsel the result is deferred payment of filing fees beyond the calendar year which impacts annual identified revenue base. It is anticipated that this trend will continue during 2019. However, it initially appears that e-Filed estates result in an expedited process of filings and related fees. It is too early in the process to assess whether this will be the trend or is an immediate reaction to a new process. The department will continue to monitor throughout the next 12 months. Due to nonpayment of court ordered legal fees for court appointed counsel the department has implemented tax intercept and judgments. It is uncertain if these amounts will be recouped at a later date, despite these efforts due to the unemployment rate of this population. It is not anticipated that E-filing will have a significant fiscal impact on the department expense line item initially, but should have a cumulative effect as all cases are converted to e-Filing. The department will monitor the effect of E-filing on costs to the department.

PUBLIC WORKS FUNCTIONAL GROUP

MISSION STATEMENT

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

VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Promote Safe Community
Encourages Economic Development

Highway

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Promote safe community
Encourage economic development

Specific Strategic Issues Addressed

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	Thorough daily routine maintenance checks on equipment reduce repair time and costs therefore our production on projects will be maximized and increase productivity.	Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.	12/31/2019
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.	12/31/2019
Reduce employee injuries/accidents as well as general public liability claims and improve work quality and efficiency through knowledgeable work crews.	Employee injuries/accidents should be reduced/minimized if we improve our knowledge on the jobsite with equipment/surroundings.	Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance, and construction techniques through workshops and seminars.	5/31/2019
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.	12/31/2019
Consider all roads/bridges on the CTH system for future needs to ensure that no single element falls below an acceptable level of safety.	Highway department works within their yearly highway improvement plan and works with townships to make sure all necessary improvements are made.	Monitor and accurately determine future needs of the CTH system to adequately project budget values to cover needed costs.	8/31/2019
Maintain effective procedures used for winter maintenance operations to ensure the Department is current with statewide accepted levels of service.	Our level of service is proven with the maintenance we provide to the highways. New procedures, equipment and material are used each year.	Improve service of winter maintenance operations by incorporating new materials, equipment, and procedures to improve efficiency, response time, and general safety.	10/1/2019
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.	12/31/2019
Improve signing and public information for businesses located on CTH BD and USH 12.	Continued growth and keeping businesses in Sauk County.	Continue to work with businesses on signing issues and future needs for improving business in areas affected by the USH 12 Bypass.	12/31/2019
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.	12/31/2019

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	Wis Stat §82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,935		
			Operating Expenses	\$80,741		
			TOTAL EXPENSES	\$82,676		
COUNTY LEVY	\$82,676					
County Highway (CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	Wis Stat §83.06	User Fees / Misc	\$80,450	21.18	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$529,758		
			Vacancy Factor	\$15,000		
			TOTAL REVENUES	\$625,208		
			Wages & Benefits	\$1,548,311		
			Operating Expenses	\$646,305		
			Transfer to General Fund	\$70,000		
			TOTAL EXPENSES	\$2,264,616		
COUNTY LEVY	\$1,639,408					
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	\$0	6.62	Cost of snow removal per centerline mile of road
			Grants	\$393,904		
			TOTAL REVENUES	\$393,904		
			Wages & Benefits	\$488,349		
			Operating Expenses	\$958,177		
			TOTAL EXPENSES	\$1,446,526		
COUNTY LEVY	\$1,052,622					
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	\$0	4.23	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	\$681,864		
			TOTAL REVENUES	\$681,864		
			Wages & Benefits	\$308,925		
			Operating Expenses	\$1,603,094		
			TOTAL EXPENSES	\$1,912,019		
COUNTY LEVY	\$1,230,155					
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	\$0	0.67	
			Grants	\$69,705		
			TOTAL REVENUES	\$69,705		
			Wages & Benefits	\$49,667		
			Operating Expenses	\$236,385		
			TOTAL EXPENSES	\$286,052		
COUNTY LEVY	\$216,347					

Highway

State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	Intergovernmental	\$2,248,288	20.52	
			Grants	\$0		
			TOTAL REVENUES	\$2,248,288		
			Wages & Benefits	\$1,520,231		
			Operating Expenses	\$728,057		
			TOTAL EXPENSES	\$2,248,288		
			COUNTY LEVY	(\$0)		
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	\$296,814	1.83	
			Grants	\$0		
			TOTAL REVENUES	\$296,814		
			Wages & Benefits	\$134,978		
			Operating Expenses	\$161,836		
			TOTAL EXPENSES	\$296,814		
			COUNTY LEVY	(\$0)		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$103,436	0.15	
			Grants	\$0		
			TOTAL REVENUES	\$103,436		
			Wages & Benefits	\$11,169		
			Operating Expenses	\$92,267		
			TOTAL EXPENSES	\$103,436		
			COUNTY LEVY	(\$0)		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,072,030	5.50	
			Grants	\$0		
			TOTAL REVENUES	\$1,072,030		
			Wages & Benefits	\$402,295		
			Operating Expenses	\$669,735		
			TOTAL EXPENSES	\$1,072,030		
			COUNTY LEVY	\$0		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$115,938	0.66	
			Grants	\$0		
			TOTAL REVENUES	\$115,938		
			Wages & Benefits	\$48,893		
			Operating Expenses	\$67,045		
			TOTAL EXPENSES	\$115,938		
			COUNTY LEVY	(\$0)		
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	\$40,000	0.61	
			Grants	\$0		
			TOTAL REVENUES	\$40,000		
			Wages & Benefits	\$44,674		
			Operating Expenses	(\$4,674)		
			TOTAL EXPENSES	\$40,000		
			COUNTY LEVY	\$0		
Outlay	2 Tri-Axle Trucks 2 Tri-Axle Accessory Package F550 Snow Plow Truck F550 Snow Plow Truck Accessory Package 4 Quad Axle Trucks Backhoe 5 Loaders 2 Tracked Skidsteer Loaders 1 Dozer 1 Skidsteer Loader 2 50,000 LB Trailers Crash Attenuator Various Roof Repairs Shop Yard Paving		\$250,000	User Fees / Misc	\$0	-
			\$140,000	Use of Fund Balance	\$750,000	
			\$50,000	TOTAL REVENUES	\$750,000	
			\$30,000	Wages & Benefits	\$0	
			\$30,000	Operating Expenses	\$750,000	
			\$15,000	TOTAL EXPENSES	\$750,000	
			\$40,000	COUNTY LEVY	\$0	
			\$25,000			
			\$10,000			
			\$10,000			
			\$80,000			
			\$20,000			
			\$25,000			
			\$25,000			
Totals			TOTAL REVENUES	\$6,397,187	62.00	
			TOTAL EXPENSES	\$10,618,394		
			COUNTY LEVY	\$4,221,207		

Highway

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .	12.00	14.00	24.00
Total lane miles of roadway maintained during winter maintenance operations (total)	1,665 miles	1,690 miles	1,690 miles
State of Wisconsin	618 miles	638 miles	606 miles
Sauk County	625 miles	616 miles	616 miles
Town of Greenfield	68.54 miles	68.54 miles	68.54 miles
Town of Fairfield	68.5 miles	68.5 miles	68.5 miles
Town of Excelsior	105.1 miles	105.1 miles	105.1 miles
Town of Merrimac	60.5 miles	60.5 miles	60.5 miles
Town of Sumpter	46.8 miles	46.8 miles	46.8 miles
Town of Winfield	83.1 miles	83.1 miles	83.1 miles
Total centerline miles of County roads to maintain.	307.30	307.30	307.30
Cubic yards of sand used for winter maintenance on County Highways.	4,512 yds	6,000 yds	6,800 yds
Tons of salt used for winter maintenance on County Highways.	3,663 tn	5,400 tn	5,800 tn
Number of winter / snow events.	16.00	30.00	23.00
Full-time equivalents funded by other entities.	26.00	26.00	26.00
Diesel fuel used annually.	132,910 gal	127,128 gal	156,975 gal
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	4.50%	4.50%	4.50%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.38%	4.65%	4.56%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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.	4.20%	4.20%	7.80%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	\$145,870	\$125,000	\$125,000
Fleet efficiency: percentage of revenues generated in excess of operating costs	>100% means equipment has been used productively, decreasing reliance on property taxes	108.78%	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)	41.1 miles	41.1 miles	41.1 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$5,113	\$5,400	\$6,800
(Re)Construction dollars per centerline mile of county roads	Shows Dollars spent on Resurfacing, Pavement Replacement, or Reconstruction compared to total miles of County Highway.	\$5,321	\$6,800	\$7,900
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.	27.82%	27.82%	22.25%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$2,788.00	\$3,200.00	\$3,885.00

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	3,956,803	4,065,490	4,127,562	4,116,954	4,116,954	4,221,207	104,253	2.53%	2 Tri-Axle Trucks and Accessory Packag	390,000	0
Grants & Aids	1,509,969	1,756,450	1,323,708	1,638,004	1,394,806	1,617,356	222,550	15.96%	F550 Snow Plow Truck and Accessory P	80,000	0
User Fees	278,121	159,810	178,755	185,501	185,501	90,000	(95,501)	-51.48%	4 Quad Axle Trucks	30,000	0
Intergovernmental	4,172,733	4,250,838	5,460,902	3,783,011	3,783,011	3,854,831	71,820	1.90%	Backhoe	15,000	0
Interest	5,065	22,729	55,479	8,000	8,000	70,000	62,000	775.00%	5 Loaders	40,000	0
Miscellaneous	1,589	27,657	7,004	0	0	0	0	0.00%	2 Tracked Skidsteer Loaders	25,000	0
Use of Fund Balance	0	0	0	0	725,000	765,000	40,000	5.52%	1 Dozer	10,000	0
									1 Skidsteer	10,000	0
Total Revenues	9,924,280	10,282,974	11,153,409	9,731,470	10,213,272	10,618,394	405,122	3.97%	2 50,000 lb Trailers	80,000	0
									Crash Attenuator	20,000	0
									Various Roof Repairs	25,000	0
									Shop Yard Paving	25,000	0
<u>Expenses</u>											
Labor	2,734,790	2,831,968	2,933,111	3,078,124	3,078,124	3,197,547	119,423	3.88%			
Labor Benefits	1,165,967	1,378,992	1,464,872	1,328,309	1,328,309	1,361,880	33,571	2.53%			
Supplies & Services	4,851,796	4,703,853	4,805,906	5,033,839	5,073,839	5,238,967	165,128	3.25%	2019 Total	750,000	0
Capital Outlay	0	0	0	0	725,000	750,000	25,000	3.45%			
Transfer to General Fund	5,065	22,729	55,479	8,000	8,000	70,000	62,000	775.00%	2020	725,000	0
Addition to Fund Balance	1,166,663	1,345,432	1,894,041	283,198	0	0	0	0.00%	2021	745,000	0
									2022	755,000	0
Total Expenses	9,924,280	10,282,974	11,153,409	9,731,470	10,213,272	10,618,394	405,122	3.97%	2023	25,745,000	0
Beginning of Year Fund Balance	10,824,618	11,991,281	13,336,713	15,230,754		15,513,952					
End of Year Fund Balance	11,991,281	13,336,713	15,230,754	15,513,952		14,748,952					

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.

2015 Beginning fund balance restated to add \$945,935 due to implementation of new accounting standard for pensions.

Changes and Highlights to the Department's Budget:

The budget was developed with the following assumptions:

An overall increase in total labor costs is \$152,994 of which approximately \$65,787 impacts other Gov't agencies for which the Department provides services and \$87,207 impacts the Department directly due to the increase in health insurance costs and wage increases at the highway department.

Bridge Aid funding has increased for 2019 by \$53,585 from \$27,156 to \$80,741. This special purpose levy is exempt from levy limits.

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.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Bridge Aid Funding			
Tax Levy	4,116,954	50,668	53,585			4,221,207
Use of Fund Balance or Carryforward Funds	725,000	40,000				765,000
All Other Revenues	5,371,318	260,869				5,632,187
Total Funding	10,213,272	351,537	53,585			10,618,394
Labor Costs	4,406,433	152,994				4,559,427
Supplies & Services	5,073,839	111,543	53,585			5,238,967
Capital Outlay	725,000	25,000				750,000
Transfers to Other Funds	8,000	62,000				70,000
Addition to Fund Balance	0	0				0
Total Expenses	10,213,272	351,537	53,585			10,618,394

Issues on the Horizon for the Department:

The Highway shop and administrative office are nearing the end of their useful life. An investigation will be needed in the near future to assess whether major repairs are economical or total replacement is recommended. During this investigation Highway's outlying facilities (Shops and Salt Sheds) should also be assessed to establish a maintenance, upgrade, and replacement plan. This will ensure that we are able to continue to efficiently provide our services to all parts of the County.

Landfill Remediation

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

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

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

Specific Strategic Issues Addressed
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

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.	12/31/2019
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.	12/31/2019
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.	3/31/2019

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$1,800	-	
			Use of Fund Balance	\$41,701		
			Grants	\$0		
			TOTAL REVENUES	\$43,501		
			Wages & Benefits	\$0		
			Operating Expenses	\$43,501		
			TOTAL EXPENSES	\$43,501		
COUNTY LEVY	\$0					
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$13,500	-	
			Use of Fund Balance	\$54,086		
			Grants	\$0		
			TOTAL REVENUES	\$67,586		
			Wages & Benefits	\$0		
			Operating Expenses	\$67,586		
			TOTAL EXPENSES	\$67,586		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$111,087	-	
			TOTAL EXPENSES	\$111,087		
			COUNTY LEVY	\$0		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Gallons of leachate removed from landfill	225,480	225,000	220,000
Methane management system running at peak performance with minimal down time	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 90%
Annual Inspections are completed by DNR and staff	No violations or issues	No violations or issues	No violations or issues

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
User Fees	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	22,582	36,330	48,181	14,800	14,800	15,300	500	3.38%			
Use of Fund Balance	89,861	43,002	24,581	96,981	99,481	95,787	(3,694)	-3.71%	2019 Total	0	0
Total Revenues	112,443	79,332	72,762	111,781	114,281	111,087	(3,194)	-2.79%			
<u>Expenses</u>											
Supplies & Services	112,443	79,332	72,762	111,781	114,281	111,087	(3,194)	-2.79%	2020	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2021	0	0
Total Expenses	112,443	79,332	72,762	111,781	114,281	111,087	(3,194)	-2.79%	2022	0	0
									2023	0	0
Beginning of Year Fund Balance	5,010,678	4,920,817	4,877,815	4,853,234		4,756,253					
End of Year Fund Balance	4,920,817	4,877,815	4,853,234	4,756,253		4,660,466					

Changes and Highlights to the Department's Budget:

Interest on the Long Term Care Funds continues at an extremely low rate.

There are two major investments to fund the landfill long-term care. As of December 31, 2017, these investments are:

1. Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: \$3,007,988.
2. Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: \$2,029,267.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	99,481	(3,694)				95,787
All Other Revenues	14,800	500				15,300
Total Funding	114,281	(3,194)	0	0	0	111,087
Labor Costs	0	0				0
Supplies & Services	114,281	(3,194)				111,087
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	114,281	(3,194)	0	0	0	111,087

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; however, the extremely low interest on the Long Term Care funds may create the need to levy taxes prior to the originally anticipated 40 years of coverage.

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in 2014, and as of December 31, 2017 was estimated at \$1,854,039. This estimate must be updated in 2020.

Land Resources Functional Group

MISSION STATEMENT

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

VISION STATEMENT

The coordinated operation of land resources functions, to provide information, education and services to the public in an efficient and effective manner.

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

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

Arts, Humanities & Historic Preservation

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

Specific Strategic Issues Addressed

Placemaking to support economic development

Creating and maintaining a sustainable livable community (environmental stewardship, good wages)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Update and improve the annual Arts, Humanities and Historic Preservation (AHHP) and monthly Good Idea grant programs.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective. Provide an open forum discussion for general public to provide input about current grant program.	Host Wisconsin Arts Board to facilitate a public input meeting in July of 2018 to evaluate current programs and receive public comment on how to improve processes. Provide grant writing workshops. Continue collaborating with Spring Green Arts Coalition and Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	3/1/2019
Increase the number and variety of AHHP and Good Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year through database. Use social media insights on posts specific to grant programs.	Improve the AHHP website and strengthen social media presence on the Sauk County Facebook page. Continue to improve on public outreach highlighting the grant program including testimonials from grant recipients.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective.	Improve AHHP and Good Idea grant final report forms to ensure Sauk County is able to measure the impact of the grant programs. Provide question and answer sessions with grant writers. Review program to see if we can combine some grant suggestions in the Place Plan into the grant program.	3/1/2019
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative by working with the Community Liaison and Economic Development Committee.	12/31/2019

Program Evaluation

Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<p><u>Landmarks Registry:</u> Per Wisconsin State Statutes the Landmarks Registry is designed to recognize areas of specific historical interest in the county. The registry raises awareness of the importance of preservation issues.</p> <p><u>AHHP and Good Idea grant Programs:</u> Administer annual and monthly grant programs.</p> <p><u>Information:</u> Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.</p>	Chapter 38	Grants	\$7,750	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$7,750		
			Wages & Benefits	\$646		
			Operating Expenses	\$99,526		
			TOTAL EXPENSES	\$100,172		
	COUNTY LEVY	\$92,422				
Totals			TOTAL REVENUES	\$7,750		
			TOTAL EXPENSES	\$100,172		
			COUNTY LEVY	\$92,422		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	18	13	15
Number of Good Idea grants awarded	8	11	10

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 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.	\$57,990	\$55,725	\$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects-grants funds awarded)	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	\$281,441	\$350,000	\$350,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$3,876	\$5,000	\$6,000
Percent of grantees that indicate they could not offer the program without Sauk County grant funding.	Sauk County's contribution to Arts and Culture is critical to the success of arts, humanities and historic preservation programs throughout the County.	100%	100%	100%

Changes and Highlights to the Department's Budget:

Addition of \$4,400 for art purchases in buildings.

Addition of \$20,000 for the Wormfarm outside agency.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Art for buildings	Wormfarm		
Tax Levy	68,762	(740)	4,400	20,000		92,422
Use of Fund Balance or Carryforward Funds	2,080	(2,080)				0
All Other Revenues	7,010	740				7,750
Total Funding	77,852	(2,080)	4,400	20,000	0	100,172
Labor Costs	647	0				646
Supplies & Services	77,205	(2,079)	4,400	20,000		99,526
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	77,852	(2,079)	4,400	20,000	0	100,172

Issues on the Horizon for the Department:

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	0	0	0	975,190	975,190	0.00%	Revolving Loan	975,190	0
Interest	18,216	18,033	16,567	30,655	22,646	0	(22,646)	-100.00%		0	0
Miscellaneous	41,291	42,969	58,217	41,526	47,582	0	(47,582)	-100.00%			
Transfer from General Fund	0	0	0	0	0	934,483	934,483	0.00%			
Transfer from CDBG-FRSB	28,277	28,014	0	0	0	0	0	0.00%	2019 Total	975,190	0
Use of Fund Balance	0	0	205,226	223,771	272,424	40,707	(231,717)	-85.06%			
Total Revenues	87,784	89,016	280,010	295,952	342,652	1,950,380	1,607,728	469.20%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Supplies & Services	0	70,039	280,010	295,952	342,652	975,190	632,538	184.60%			
Capital Outlay	0	0	0	0	0	975,190	975,190	0.00%			
Addition to Fund Balance	87,784	18,977	0	0	0	0	0	0.00%			
Total Expenses	87,784	89,016	280,010	295,952	342,652	1,950,380	1,607,728	469.20%			
Beginning of Year Fund Balance	362,943	450,727	469,704	264,478		40,707					
End of Year Fund Balance	450,727	469,704	264,478	40,707		0					

Changes and Highlights to the Department's Budget:

The 2019 Community Development Block Grant - Economic Development (ED) budget includes the seven known loans and their repayments. At this time, all loans are current in their payments.

The future of this loan program as it exists is unlikely. The State has submitted a substantial amendment to the Federal government for the program closeout. The state is awaiting approval and other options for funding will be available after this approval is granted. An amount equal to current CDBG ED loan balances and cash on hand can be repaid to the state using unassigned general fund balance. This amount can then be available to the County as grants that meet specific requirements related to low to moderate income (LMI) and/or slum and blight.

The ongoing loan participants' repayments of principal and interest are then considered de-federalized revenues to the County.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Close Out CDBG ED Loans/Repay State	CDBG Federal Grants		
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	272,424	(1,206,907)	975,190			40,707
All Other Revenues	70,228	864,255		975,190		1,909,673
Total Funding	342,652	(342,652)	975,190	975,190	0	1,950,380
Labor Costs	0	0				0
Supplies & Services	342,652	632,538	975,190			1,950,380
Capital Outlay	0	(975,190)		975,190		0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	342,652	(342,652)	975,190	975,190	0	1,950,380

Issues on the Horizon for the Department:

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)											
<u>Revenues</u>											
Interest	5,616	(30,348)	0	0	900	0	(900)	-100.00%	None	0	0
Miscellaneous	22,662	58,363	0	0	1,500	0	(1,500)	-100.00%			
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2019 Total	0	0
Total Revenues	28,277	28,015	0	0	2,400	0	(2,400)	-100.00%			
<u>Expenses</u>											
Supplies & Services	0	0	0	0	0	0	0	0.00%	2020	0	0
Transfer to Other Funds	28,277	28,015	0	0	2,400	0	(2,400)	-100.00%	2021	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2022	0	0
Total Expenses	28,277	28,015	0	0	2,400	0	(2,400)	-100.00%			
Beginning of Year Fund Balance	0	0	0	0		0					
End of Year Fund Balance	0	0	0	0		0					

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>											
Grants & Aids	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	2	5	8	5	0	0	0	0.00%			
Miscellaneous	29,507	37,466	4,810	41,512	20,000	20,000	0	0.00%	2019 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	29,508	37,471	4,818	41,517	20,000	20,000	0	0.00%	2020	0	0
<u>Expenses</u>											
Supplies & Services	26,313	21,594	3,306	39,189	20,000	20,000	0	0.00%	2021	0	0
Addition to Fund Balance	3,195	15,877	1,512	2,328	0	0	0	0.00%	2022	0	0
Total Expenses	29,508	37,471	4,818	41,517	20,000	20,000	0	0.00%	2023	0	0
Beginning of Year Fund Balance	(25)	3,170	19,047	20,559		22,887					
End of Year Fund Balance	3,170	19,047	20,559	22,887		22,887					

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: CDBG HOUSING REHAB

Changes and Highlights to the Department's Budget:

The Community Development Block Grant Housing Rehabilitation Program provides funding for housing rehabilitation to residents who qualify based on program parameters. Funding contract ended October 31, 2012. Repayment Housing Rehabilitation loans will be re-loaned as approved. This budget includes an average loan based on repayment dollars, assuming repayment dollars are available.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	20,000	0				20,000
Total Funding	20,000	0	0	0	0	20,000
Labor Costs	0	0				0
Supplies & Services	20,000	0				20,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	20,000	0	0	0	0	20,000

Issues on the Horizon for the Department:

Conservation, Planning, & Zoning

Department Vision - Where the department would ideally like to be

The Conservation, Planning, and Zoning Department strives to integrate economic, social, and environmental strategies to enhance, improve, and maintain Sauk County now and for future generations.

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

To conserve natural, cultural, and community resources by promoting, planning, and implementing efficient and effective programs.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Affordable, available housing (assisted living for elderly, families at risk of homelessness, veterans)
Placemaking to support economic development
Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
Carbon neutral facilities
Changing statutory authority (state/feds) impeding local decision-making

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement and administer ordinances, department policies and programs that promote healthy and sustainable communities.	Outcomes are measured by meeting specific project objectives.	Annual monitoring of the farmland preservation plan to ensure DATCP compliance.	Yearly
		Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/1/2019
		Implementation of the Placemaking Initiative	Ongoing Assistance as Requested
		Monitor and update the Zoning Ordinance (Chapter 7), as needed	Ongoing and As Requested
		Update the Uniform Citation Ordinance as it relates to Chapter 7, Chapter 25, Chapter 22, and Chapter 26.	12/31/2019
		Provide planning assistance to the Great Sauk Trail - Badger Unit, Devils Lake, and Baraboo-Reedsburg	Ongoing
		Complete process of entering/scanning planning and zoning related records into new computer tracking system.	Ongoing
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	Ongoing
Implementation of the Land and Water Resource Management Plan	Ongoing		

Conservation, Planning, & Zoning

Enhance and protect Sauk County's natural environment and agricultural lands.	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental resources. Management and mitigation of threats to agricultural and natural resources in the County.	Organize and administer annual Clean Sweep event(s) to dispose of hazardous materials.	06/2019 and 10/2019
		Maintain and assess the Agricultural Plastics Recycling Program.	12/31/2019
		Continue intergovernmental cooperative efforts with local municipalities in order to apply shoreline and flood plain regulations.	Ongoing and As Requested
		Provide at least four school programs to educate youth and promote awareness of natural resources.	6/30/2019
		Implement the established complaint driven enforcement of the County's Manure Management Ordinance (Chapter 26)	12/31/2019
		Provide a minimum of two youth and adult environmental education activities in the county.	12/31/2019
		Promote and support initiatives to reduce and eliminate problematic populations of invasive species.	Ongoing and As Requested
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Increase the number of e-government services and transactions. Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that work closely with the department.	Work with the Mapping and MIS Departments to ensure that all pertinent Departmental information and resources are accessible via the County's web site, GIS system and Granicus.	Ongoing Evaluation
		Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	Ongoing Evaluation
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources - quality and quantity.	Assist farmers with nutrient management plans and their applications.	12/31/2019
		Install Conservation Reserve Enhancement Program (CREP) buffers along streams/wetlands/ponds/lakes.	12/31/2019
		Complete conservation evaluations for program participants in the agricultural programs.	12/31/2019
		Continue the well abandonment program.	12/31/2019
		Monitor water quality to establish background information and identify resource needs.	10/31/2019
		Assist lake associations with water quality issues and report to committee	12/31/2019
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	12/31/2019

Conservation, Planning, & Zoning

Program Evaluation							
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)	
1	Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Shoreland Zoning, Farmland Preservation, and Floodplain/wetland zoning.	Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	User Fees / Misc	\$30,600	1.77	Create and adopt ordinances that increase administrative efficiency, opportunities for economic development, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$30,600		
				Wages & Benefits	\$154,372		
				Operating Expenses	\$32,424		
				TOTAL EXPENSES	\$186,796		
COUNTY LEVY	\$156,196						
2	Code Enforcement	Administration of the comprehensive zoning, flood plain, shoreland protection, subdivision, tower siting, rural identification, nonmetallic mining, private sewage, manure management, and Tri-County height regulation ordinances of Sauk County. Included are ordinance amendments, violation investigations, and inspections to determine compliance.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$5,000	1.01	Percent of violations in compliance within xxxxx length of time
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$5,000		
				Wages & Benefits	\$96,875		
				Operating Expenses	\$13,922		
				TOTAL EXPENSES	\$110,797		
COUNTY LEVY	\$105,797						
3	Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$163,500	1.19	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$163,500		
				Wages & Benefits	\$107,316		
				Operating Expenses	\$15,544		
				TOTAL EXPENSES	\$122,859		
COUNTY LEVY	(\$40,641)						
4	Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Wis. Fund private sewage system replacement grant for failing septic systems to conclude at the end of 2018.	Wis. Stats. 145; Admin Code DSPS 383-387; Sauk County Ordinance 25	User Fees / Misc	\$13,100	0.84	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
				Grants	\$20,000		
				TOTAL REVENUES	\$33,100		
				Wages & Benefits	\$73,729		
				Operating Expenses	\$30,161		
				TOTAL EXPENSES	\$103,890		
				COUNTY LEVY	\$70,790		
5	Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Assign, map, assemble, install and coordinate location with Land Records for GIS updates. Notification provided to fire protection districts, ambulance and post office locations. Notice letters mailed to all districts and towns of the new addresses.	Wis Stat 59.54	User Fees / Misc	\$5,000	0.07	Assign, create, and place fire signs in accordance with ordinance requirements and department policy. Coordinate final information with appropriate departments and outside agencies.
				Grants	\$0		
				TOTAL REVENUES	\$5,000		
				Wages & Benefits	\$5,940		
				Operating Expenses	\$1,705		
				TOTAL EXPENSES	\$7,645		
				COUNTY LEVY	\$2,645		

Conservation, Planning, & Zoning

6	Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	User Fees / Misc	\$31,000	0.60	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.
				Grants	\$0		
				TOTAL REVENUES	\$31,000		
				Wages & Benefits	\$53,427		
				Operating Expenses	\$5,334		
				TOTAL EXPENSES	\$58,761		
				COUNTY LEVY	\$27,761		
7	Outside Agencies	The Sauk County Board of Supervisors approved a resolution in May 2016, which dissolved the Council. NBC was found to have overlapping duties and was obsolete.		User Fees / Misc	\$0	-	N/A
				Grants	\$0		
				Use of Carryforward	\$10,000		
				TOTAL REVENUES	\$10,000		
				Wages & Benefits	\$0		
				Operating Expenses	\$10,000		
				TOTAL EXPENSES	\$10,000		
COUNTY LEVY	\$0						
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 3699	User Fees / Misc	\$0	0.03	Verify annual compliance with easements purchased through this program.
				Grants	\$0		
				Use of Carryforward	\$4,934		
				TOTAL REVENUES	\$4,934		
				Wages & Benefits	\$2,559		
				Operating Expenses	\$2,375		
				TOTAL EXPENSES	\$4,934		
COUNTY LEVY	(\$0)						
9	Board of Adjustment	Enforcement and review authority for provisions of the county zoning ordinance, as related to special exception permits, variances, and challenges to administrative decisions through a quasi-judicial hearing process.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	User Fees / Misc	\$6,000	0.45	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.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$6,000		
				Wages & Benefits	\$45,336		
				Operating Expenses	\$14,219		
				TOTAL EXPENSES	\$59,555		
COUNTY LEVY	\$53,555						
10	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the CPZ Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014, the pilot program for agricultural plastics began and continues each year.	Wis Stat 93.57	User Fees / Misc	\$1,300	0.33	Provide for the Clean Sweep event twice a year, providing options for the proper disposal of electronics and hazardous waste. Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
				Grants	\$12,000		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$13,300		
				Wages & Benefits	\$25,952		
				Operating Expenses	\$99,009		
				TOTAL EXPENSES	\$124,961		
COUNTY LEVY	\$111,661						
11	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Work is performed in conjunction with Parks staff responsible for similar obligations. Workload varies with higher needs at times of repair and rehabilitation projects. CPZ's Dams: Shanahan, White Mound, Hwy G; Park's Dams: Mirror Lake, Lake Redstone, Hemlock Dam	Admin Code NR 333	User Fees / Misc	\$0	0.17	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.
				Grants	\$6,564		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$6,564		
				Wages & Benefits	\$17,211		
				Operating Expenses	\$330		
				TOTAL EXPENSES	\$17,541		
COUNTY LEVY	\$10,977						
12	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATPC 50	User Fees / Misc	\$16,400	1.35	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				Grants	\$6,564		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$22,964		
				Wages & Benefits	\$107,486		
				Operating Expenses	\$46,629		
				TOTAL EXPENSES	\$154,115		
COUNTY LEVY	\$131,150						

Conservation, Planning, & Zoning

13	Farmland Preservation	A critical component of the department efforts, the program requires conservation compliance and farmland development protection in exchange for tax credits. The program provides roughly \$500,000 to \$950,000 per year in tax credits to landowners that does not show up in the county budget. The conversion to the Working Lands Initiative program will require considerable additional staff time but will also achieve considerably more conservation as well as provide considerably more in tax credits.	Wis Admin ATCP 50, NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$0</td></tr> <tr><td>Grants</td><td>\$65,645</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$65,645</td></tr> <tr><td>Wages & Benefits</td><td>\$125,581</td></tr> <tr><td>Operating Expenses</td><td>\$12,939</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$138,519</td></tr> <tr><td>COUNTY LEVY</td><td>\$72,875</td></tr> </table>	User Fees / Misc	\$0	Grants	\$65,645	Use of Carryforward	\$0	TOTAL REVENUES	\$65,645	Wages & Benefits	\$125,581	Operating Expenses	\$12,939	TOTAL EXPENSES	\$138,519	COUNTY LEVY	\$72,875	1.37	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.
User Fees / Misc	\$0																					
Grants	\$65,645																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$65,645																					
Wages & Benefits	\$125,581																					
Operating Expenses	\$12,939																					
TOTAL EXPENSES	\$138,519																					
COUNTY LEVY	\$72,875																					
14	Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. These grants amounts have historically amounted to \$120,000 per year for staff and \$98,000 for cost-sharing with landowners for installation of conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules. Every five years considerable time is devoted to rewriting the plan for the next period. Such an update occurred in Fall 2017.	Wis Admin ATCP 50, NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$0</td></tr> <tr><td>Grants</td><td>\$88,768</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$88,768</td></tr> <tr><td>Wages & Benefits</td><td>\$149,339</td></tr> <tr><td>Operating Expenses</td><td>\$91,249</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$240,588</td></tr> <tr><td>COUNTY LEVY</td><td>\$151,821</td></tr> </table>	User Fees / Misc	\$0	Grants	\$88,768	Use of Carryforward	\$0	TOTAL REVENUES	\$88,768	Wages & Benefits	\$149,339	Operating Expenses	\$91,249	TOTAL EXPENSES	\$240,588	COUNTY LEVY	\$151,821	1.70	Installation of practices that prevent soil erosion and agricultural runoff and protect ground and surface water. A review of countywide natural resources and a plan to make improvements for the economic vitality and the enjoyment of all our citizens.
User Fees / Misc	\$0																					
Grants	\$88,768																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$88,768																					
Wages & Benefits	\$149,339																					
Operating Expenses	\$91,249																					
TOTAL EXPENSES	\$240,588																					
COUNTY LEVY	\$151,821																					
15	Multi-Discharge Variance	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations. The Multi-Discharge Variance program enables municipalities subject to WPDES permits to provide payment of \$50 per pound of phosphorus to Counties within the same HUC 8 watershed to exceed phosphorus discharge limits for a period of time. Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels.	Wis Stats 283.16, Admin Code NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$48,616</td></tr> <tr><td>Grants</td><td>\$0</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$48,616</td></tr> <tr><td>Wages & Benefits</td><td>\$2,175</td></tr> <tr><td>Operating Expenses</td><td>\$48,616</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$50,791</td></tr> <tr><td>COUNTY LEVY</td><td>\$2,175</td></tr> </table>	User Fees / Misc	\$48,616	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$48,616	Wages & Benefits	\$2,175	Operating Expenses	\$48,616	TOTAL EXPENSES	\$50,791	COUNTY LEVY	\$2,175	0.02	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
User Fees / Misc	\$48,616																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$48,616																					
Wages & Benefits	\$2,175																					
Operating Expenses	\$48,616																					
TOTAL EXPENSES	\$50,791																					
COUNTY LEVY	\$2,175																					
16	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient mgmt plan in place and responsibility for monitoring is with the CPZ. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	Wis Admin ATCP 50, NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$1,000</td></tr> <tr><td>Grants</td><td>\$62,339</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$63,339</td></tr> <tr><td>Wages & Benefits</td><td>\$62,362</td></tr> <tr><td>Operating Expenses</td><td>\$94,764</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$157,127</td></tr> <tr><td>COUNTY LEVY</td><td>\$93,788</td></tr> </table>	User Fees / Misc	\$1,000	Grants	\$62,339	Use of Carryforward	\$0	TOTAL REVENUES	\$63,339	Wages & Benefits	\$62,362	Operating Expenses	\$94,764	TOTAL EXPENSES	\$157,127	COUNTY LEVY	\$93,788	0.81	Assist with the review process for the installation, alteration or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
User Fees / Misc	\$1,000																					
Grants	\$62,339																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$63,339																					
Wages & Benefits	\$62,362																					
Operating Expenses	\$94,764																					
TOTAL EXPENSES	\$157,127																					
COUNTY LEVY	\$93,788																					
17	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	Wis Admin ATCP 50, NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$0</td></tr> <tr><td>Grants</td><td>\$0</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$0</td></tr> <tr><td>Wages & Benefits</td><td>\$21,311</td></tr> <tr><td>Operating Expenses</td><td>\$12,939</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$34,250</td></tr> <tr><td>COUNTY LEVY</td><td>\$34,250</td></tr> </table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$21,311	Operating Expenses	\$12,939	TOTAL EXPENSES	\$34,250	COUNTY LEVY	\$34,250	0.28	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$21,311																					
Operating Expenses	\$12,939																					
TOTAL EXPENSES	\$34,250																					
COUNTY LEVY	\$34,250																					
18	Conservation Reserve Enhancement Program	Conservation Reserve Enhancement Program (CREP) Staff assist with the implementation of this cooperative federal/state program designed to protect water quality by buffering waters from runoff pollution. The payments made to owners are from state and federal funds and the County commitment consists of the staff time to qualify applicants and provide needed design and installation inspections of conservation practices. County landowners have received over \$1.1 million in payments for participation from the state through DATCP and \$3.2 Million for from federal Farm Service Agency (FSA) dollars.	Wis Admin NR 151	<table border="1"> <tr><td>User Fees / Misc</td><td>\$0</td></tr> <tr><td>Grants</td><td>\$0</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$0</td></tr> <tr><td>Wages & Benefits</td><td>\$8,809</td></tr> <tr><td>Operating Expenses</td><td>\$4,009</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$12,818</td></tr> <tr><td>COUNTY LEVY</td><td>\$12,818</td></tr> </table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$8,809	Operating Expenses	\$4,009	TOTAL EXPENSES	\$12,818	COUNTY LEVY	\$12,818	0.15	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.
User Fees / Misc	\$0																					
Grants	\$0																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$0																					
Wages & Benefits	\$8,809																					
Operating Expenses	\$4,009																					
TOTAL EXPENSES	\$12,818																					
COUNTY LEVY	\$12,818																					
19	Wildlife Mgmt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent dealing with the occasional call, referral, approving claims and payments through committee and developing and submitting reimbursement requests.	Wis Stats 29.885-29.89; Admin Code NR 12.10	<table border="1"> <tr><td>User Fees / Misc</td><td>\$0</td></tr> <tr><td>Grants</td><td>\$11,650</td></tr> <tr><td>Use of Carryforward</td><td>\$0</td></tr> <tr><td>TOTAL REVENUES</td><td>\$11,650</td></tr> <tr><td>Wages & Benefits</td><td>\$1,426</td></tr> <tr><td>Operating Expenses</td><td>\$11,650</td></tr> <tr><td>TOTAL EXPENSES</td><td>\$13,076</td></tr> <tr><td>COUNTY LEVY</td><td>\$1,426</td></tr> </table>	User Fees / Misc	\$0	Grants	\$11,650	Use of Carryforward	\$0	TOTAL REVENUES	\$11,650	Wages & Benefits	\$1,426	Operating Expenses	\$11,650	TOTAL EXPENSES	\$13,076	COUNTY LEVY	\$1,426	0.02	Transfer of funds for assistance with wildlife damage.
User Fees / Misc	\$0																					
Grants	\$11,650																					
Use of Carryforward	\$0																					
TOTAL REVENUES	\$11,650																					
Wages & Benefits	\$1,426																					
Operating Expenses	\$11,650																					
TOTAL EXPENSES	\$13,076																					
COUNTY LEVY	\$1,426																					

Conservation, Planning, & Zoning

20	Health Care Center Farm Mgmt	The department is charged with responsibility to ensure the rental land located at the Health Care Center Farm is managed in an appropriate manner that will provide revenues to the County without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over \$30,000 per year. It is a showcase of land and farm practices for Sauk County.		User Fees / Misc	\$46,657	0.13	Maintain the County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
				Grants	\$3,282		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$49,939		
				Wages & Benefits	\$11,634		
Operating Expenses	\$18,909						
				TOTAL EXPENSES	\$30,544		
				COUNTY LEVY	(\$19,396)		
21	USDA Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal Environmental Quality Incentives Program (EQIP) provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	Wis Admin ATCP 50, NR 151	User Fees / Misc	\$0	0.16	Department assists USDA-NRCS with installing water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc. Practices are focused on preventing soil erosion and reducing agricultural runoff.
				Grants	\$3,282		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$3,282		
				Wages & Benefits	\$16,536		
Operating Expenses	\$3,909						
				TOTAL EXPENSES	\$20,445		
				COUNTY LEVY	\$17,163		
22	Targeted Runoff Management Grant	Focused on improving water quality in Otter Creek through the state funded Targeted Runoff Management Program. Otter Creek is listed on the 303D list as an impaired waters and removal of this designation is a department priority as identified in the Land and Water Resource Management Plan (2007-2017). The program brought cost share and design assistance to people that install conservation practices. The project has been completed and no additional funding is available at this time.	Wis Stats 281.65; Admin Code ATCP 50, NR 151, NR 153, NR 154	User Fees / Misc	\$0	-	Grant funds are not anticipated for budget year 2019.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$0		
Operating Expenses	\$0						
				TOTAL EXPENSES	\$0		
				COUNTY LEVY	\$0		
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCPP) promotes coordination between NRCS and its partners to deliver conservation assistance to producers and landowners. NRCS provides assistance to producers through partnership agreements and through program contracts or easement agreements. It combines the authorities of four former conservation programs in accordance with the rules of EQIP, CSP, ACEP and HFRP. \$1.6M Project for Sauk County with \$975K installed practices. The Baraboo River Watershed will be receiving \$2.25M.	2008 Farm Bill	User Fees / Misc	\$0	1.74	Installation of conservation practices that prevent soil erosion and prevent agricultural runoff to protect ground and surface water and improve farm productivity. Focus efforts in watersheds with the highest concentrations of soil erosion and runoff. Provide outreach and education to inform landowners of program.
				Grants	\$27,844		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$27,844		
				Wages & Benefits	\$122,327		
Operating Expenses	\$37,280						
				TOTAL EXPENSES	\$159,607		
				COUNTY LEVY	\$131,763		
				TOTAL REVENUES	\$691,046	14.19	
				TOTAL EXPENSES	\$1,819,620		
				COUNTY LEVY	\$1,128,574		
Totals							

Conservation, Planning, & Zoning

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Subdivision Plats and Certified Survey Maps (CSMs) approved	4 plats, 82 CSM's	4 plats, 82 CSM's	4 plats, 82 CSMs
Number of plans completed	Not previously tracked	6	1
Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	16 Lots on less than 40 acres with 637.11 Acres protected by easement (<5% conversion)	14 Lots on less than 40 acres with 400 acres protected by easement (<5% conversion)	14 Lots on less than 40 acres with 400 acres protected by easement (<5% conversion)
Conditional Use Permit (CUP) (Land Use)	22 CUPs	20 CUPs	20 CUPs
Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	2 CUPs	16 CUPs	10 CUPs
Land Use / Sanitary Permits Issued	402 land use/158 sanitary permits	300 land use/150 sanitary permits	350 land use/150 sanitary permits
Code Enforcement Citations	31	40	50
Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	137 FPP 24 LWRM 10 CH 26	59 FPP 21 LWRM 14 CH 26	100 FPP 25 LWRM 15 CH 26
Wisconsin Fund Grant Awards / Grant Amount	6 / \$28,075	6/\$20,000	0/\$0
Septic System Maintenance Verifications	4,495	5,000	4,500
Soil Test / Septic Closing On-site Inspections	152 Soils On-site/140 Closing Inspections	120 Soils On-Site/100 Closing Inspections	100 Soils On-Site/120 Closing Inspections
Board of Adjustment (BOA) Inspections	23	40	35
Shoreland Zoning Inspections	158	100	150
Quarry / Blast Inspections	67	25	50
Code Enforcement Complaint/Follow up Inspections	177	150	150
Non Metallic Mining Reclamation Program - Total Sites/Total Acres	32 / 2400 acres	32 / 2400 acres	32 / 2400 acres
Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	138 Practices Installed	125 Practices Installed	125 Practices Installed
CREP Buffer strip program - Linear Feet in program	47,033	20,000	20,000
Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	6,776	4,000	4,000
Creation and implementation of grazing plans. Acres converted.	601	400	500
Agricultural Plastics Programs and participants	6 / 74 participants 21.61 tons collected	6 / 102 participants 24.8 tons collected	6 / 100 participants
Programs and Participants at Clean Sweep Events	2 programs / 1064 participants 65,000 lbs waste 82,364 lbs electronics	2 programs / 950 participants	2 programs / 900 participants
Participation, attendance, and organization of other educational events and programs	55 programs with 2,462 educational contacts	40 programs with 3,500 educational contacts	40 programs with 3,500 educational contacts
Ordinance Rewrites and Revisions	0 Rewrites / 0 Revisions	1 Rewrite / 1 Revision	2 Rewrites / 2 Revisions

Conservation, Planning, & Zoning

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
CSM - Review and Approval	CSM review and approval assures compliance with Sauk County Chapter 22 and Wis Stat. 236.	82 / \$8,740	70 / \$7,000	80 / \$8,000
Subdivision Plat/Development Plan - Review and Approval	Plat/Development Plan review and approval results in road connectivity, protection of water resources through erosion control and stormwater management planning.	4 / \$1,620	2 / \$1,000	4 / \$1,500
Land Use / Sanitary Permits	Permits issued by the department to ensure compliance with county and state codes.	402 / 158 \$100,246 / \$66,900	375 / 150	350 / 150
% Compliance with Septic System Maintenance Program	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.	4,495 reporting / \$40	4,400 reporting / \$100	4,500 reporting / \$100
Citations Issued	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	31 citations / \$1,077	30 citations / \$2,500	50 citations
Wisconsin Fund Grant Program: Success rate of applicants versus grants awarded	Grant program aids low income property owners with the installation of septic systems for the replacement of failing septic systems. Grant aids in the public health and safety of the surrounding human habitation and groundwater. Since 1979, Sauk County land owners have gained over \$3,600,000 in state assistance for replacing failing septic systems	6 applicants / \$28,075	6 / \$20,000	Wisconsin Fund Program was cut by the state.
Nonmetallic mining and reclamation administration, permitting and reporting	Ensures the effective reclamation of nonmetallic mining sites on which mining takes place in Sauk County. Staff time includes permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fees associated with this program also include DNR reporting and fee submittal to the State.	32 Sites / \$32,440	32 Sites / \$32,440	32 Sites / \$32,440
Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	23 landowners	30 landowners	25 landowners
Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	13 sites	10 sites	10 sites
Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	55 programs	50 programs	50 programs
Creation and Implementation of Grazing Plans	Conversion of cropland or enhancement of degraded pasture will result in reduced soil erosion.	601 acres converted	400 acres	500 acres
Producers assisted with developing and implementing nutrient management plans	Applying nutrients at the right rate, place, and time will result in reduced soil erosion and agricultural runoff.	6,776.58 acres	4,000 acres	4,000 acres
On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	275 on-site farm visits	100 on-site farm visits	100 on-site farm visits

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CONSERVATION, PLANNING & ZONING											
<u>Revenues</u>											
Tax Levy	950,714	1,044,324	1,067,834	1,072,017	1,072,017	1,128,574	56,557	5.28%	None	0	0
Grants & Aids	597,854	562,539	292,876	259,144	302,000	322,939	20,939	6.93%			
Licenses & Permits	288,657	295,274	286,491	264,300	249,500	249,100	(400)	-0.16%	2019 Total	0	0
Fees, Fines & Forfeitures	4,758	2,720	2,712	6,600	5,000	5,000	0	0.00%			
User Fees	65,385	62,928	64,679	54,250	52,500	49,457	(3,043)	-5.80%			
Intergovernmental	16,068	9,760	0	0	21,000	49,616	28,616	136.27%	2020	25,000	25,000
Donations	3,000	800	500	2,200	0	0	0	0.00%	2021	25,000	25,000
Miscellaneous	376	10,943	28,409	27,295	0	0	0	0.00%	2022	25,000	25,000
Use of Fund Balance	0	0	0	0	182,397	14,934	(167,463)	-91.81%	2023	25,000	25,000
Total Revenues	1,926,812	1,989,288	1,743,501	1,685,806	1,884,414	1,819,620	(64,794)	-3.44%			
<u>Expenses</u>											
Labor	769,183	788,223	820,889	887,149	887,149	905,638	18,489	2.08%			
Labor Benefits	264,657	265,516	270,616	305,258	305,258	306,066	808	0.26%			
Supplies & Services	647,632	644,935	503,017	446,734	667,007	607,916	(59,091)	-8.86%			
Capital Outlay	211,980	22,028	22,285	22,050	25,000	0	(25,000)	-100.00%			
Addition to Fund Balance	33,360	268,586	126,694	24,615	0	0	0	0.00%			
Total Expenses	1,926,812	1,989,288	1,743,501	1,685,806	1,884,414	1,819,620	(64,794)	-3.44%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Includes Budgeted Outside Agency Requests:
Conservation Congress \$1,400
Mirror Lake Management District \$10,000

Changes and Highlights to the Department's Budget:

2019 Budget Outlook: The 2019 budget shows an increase to the levy of \$58,170 (5.43%) from the 2018 levy. Changes which have made an impact on the 2019 budget include; labor cost increase, increase in computer services expenses, and decreases in anticipated grant amounts due to prior years.

Permit Revenue: The department permits for the 2019 budget are projected to remain level.

State Funding: DATCP STAFFING GRANT: The department will continue to receive DATCP staffing grants that will go toward paying the cost of 100% of one employee, 70% of the cost of a second, and the possibility of 50% towards a third. The 2019 budgeted amount is \$131,289. This grant changes biennially with the state budget. The amount budgeted in 2019 reflects the proposed reimbursement for 2019 and is not guaranteed.

Other State Funding: DATCP Land and Water Resource Management (LWRM) includes cost sharing and segregated funds (SEG). With the most recent increases provided within the State Budget, a slight increase has been included.

RCPP Funding: The Regional Conservation Partnership Program (RCPP) is a funding source provided by NRCS and is a combination of other funds placed in a singular pool totaling \$1.2 billion. It is expected that any participant in the program will need to match funds at a 1:1 ratio. The CPZ Department is working on a project that is aimed at landowners in the Baraboo River watershed which encompasses 6 counties. The department hired an additional employee in 2016 to manage the project at the cost of \$80,000 (salary and benefits), and the program would result in \$858,560 in actual installed practices in Sauk County over the 5-year project (2019-2023).

Baraboo Range Monitoring: Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue in 2019. This program will use \$4,937 of the \$104,386 carryforward in 2019. The monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 14 years, with no foreseeable additional funding sources.

County Cost Sharing: County levy funding for sharing costs with landowners related to installation of conservation practices. Not continuing this program means delaying projects to landowners and farmers until funding is available, possibly into subsequent budget years. Not funded, the department would be prevented from meeting the requirements of Sauk County's Chapter 26, NR 151, and the state's ATCP 50. Approximately, \$20,000 of County Cost Sharing dollars has been allocated to the 2019 RCPP project.

Placemaking: To implement the Place Plan, a Community Liaison position was added in 2018. The individual serving in this position reports to the Administrative Coordinator's Office. Placemaking funds were transferred from the CPZ budget to the Administrative Coordinator's budget to fund the position.

Other: Continue implementation of our county ordinances as well as assisting the public and private sectors with the new regulations, on-site inspections, land use permits, and monitoring construction activity. Continue to provide quality service to the public and private sectors, and assisting land owners with specific concerns/questions. Continue to investigate and respond to code compliance complaints by inspecting sites, collecting evidence, notifying landowner of violation and meeting with land owners to seek compliance. Continue to work to streamline department processes and procedures to ensure consistency and equity when working with property owner, town officials, other non-profit and governmental agencies, and the general public.

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: Conservation, Planning & Zoning

Description of Change	2018 Budget	All Other Operations Cost to Continue Operations in 2019	Changes to Specific Programs					2019 Budget Request	Change from 2018 to 2019 Budget
			Wisconsin Fund	Multi- Discharge Variance Program	BAAP Use Not Anticipated	Baraboo Range Monitoring Use Not Anticipated	MIS Nutrient Management Module		
Tax Levy	1,072,017	41,557					15,000	1,128,574	56,557
Use of Fund Balance or Carryforward Funds	182,397	(35,921)			(26,334)	(105,208)		14,934	(167,463)
All Other Revenues	630,000	37,496	(20,000)	28,616				676,112	46,112
Total Funding	1,884,414	43,132	(20,000)	28,616	(26,334)	(105,208)	15,000	1,819,620	(64,794)
Labor Costs	1,192,407	20,119				(822)		1,211,704	19,297
Supplies & Services	667,007	48,013	(20,000)	28,616	(26,334)	(104,386)	15,000	607,916	(59,091)
Capital Outlay	25,000	(25,000)						0	(25,000)
Addition to Carryforward Funds	-	0						0	0
Returned to the General Fund	-	0						0	0
Total Expenses	1,884,414	43,132	(20,000)	28,616	(26,334)	(105,208)	15,000	1,819,620	(64,794)

Issues on the Horizon for the Department:

Developing a partnership with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of WDNR TMDL process. This may bring funding to Conservation departments throughout the state. Potential funding through the WI Multi-Discharger Variance for Phosphorus Program for the HUC-8 watershed as well as opportunities for Water Quality Trading.

Continue work on outdated county ordinances with approximate completion in 2019-2020.

The department will continue implementation of the 2017-2027 Land and Water Resource Management Plan of the county in order to stay eligible for DATCP staffing and cost sharing grants.

During 2018 we will begin the fourth year of the Five-year RCPP funding project through NRCS. It is expected that a 1:1 ratio match be provided by the county, which included the necessity to hire an employee at the cost of \$80,000 (salary and benefits) for five years. We were one of two in Wisconsin within the State Funding Pool for the Baraboo River project. Due to the success of the first RCPP grant, the department was awarded a second RCPP funding opportunity. The department requested and received approximately \$1.1 million, which is a 1:1 match of what we anticipate to be a partnership between our department, Juneau County Land Conservation, and the Reedsburg Wastewater Treatment Facility for an additional 5-year period. A new Memorandum of Understanding was approved by the Sauk County Board. The department will begin working with USDA-NRCS to acquire landowner sign-up for conservation practices by 2019.

Parks

Department Vision - Where the department would ideally like to be

Sauk County's citizens and visitors will enjoy a broad range of affordable and accessible recreational opportunities that reflect a diversity of outdoor interests and experiences, which are enhanced by a network of regional connections between natural, agricultural and cultural resources. Outdoor recreational opportunities will be characterized by robust public and private partnerships that embrace careful stewardship of parks, forests, open spaces, cultural features and natural areas to enhance Sauk County's position as a destination for eco-tourism in Wisconsin and beyond.

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

To acquire, develop, preserve, protect, and maintain our parks and facilities for all citizens and to provide outdoor recreational opportunities that contribute to the well-being of individuals and families.

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Placemaking to support economic development
 Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
 Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Assure safety of county-owned dams by completing proper inspections, maintenance and improvements. As well as keeping the EAP and IOM updated and active with the personnel named within them.	By providing safe dams determined by the Wisconsin DNR	Inspection of all dams Continue to monitor Hemlock Dam's drawdown tube Test the sluice gate at the Lake Redstone Dam annually Mowing/spraying the dams to remove woody vegetation	12/31/2019
Create White Mound Park master plan with consideration of the entire Sauk County Park system	Plan created	Create a plan for park improvements	12/31/2019
To promote Sauk County and increase park usage	Revenue increase	Develop outdoor recreational infrastructure at White Mound. This infrastructure may include disc golf, fat tire bike trails and events such as triathlons. Create promotional and marketing material to encourage park usage and highlight historic and cultural significance.	12/31/2019
Create a capital improvement maintenance schedule	Plan created	Plan for scheduled replacement and improvements of infrastructure	12/31/2019

Parks

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Snowmobile	Administration of the State of Wisconsin Trail Program (100% funded)	Wis. Stats. 23.09(26)	Grants	\$63,570	0.05	
			TOTAL REVENUES	\$63,570		
			Wages & Benefits	\$3,175		
			Operating Expenses	\$60,391		
			TOTAL EXPENSES	\$63,566		
COUNTY LEVY	(\$4)					
Camping	Managing the 66 unit campground at White Mound Park		User Fees / Misc	\$55,000	1.22	
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$55,000		
			Wages & Benefits	\$68,502		
			Operating Expenses	\$21,679		
TOTAL EXPENSES	\$90,181					
COUNTY LEVY	\$35,181					
Park/Forestry Operations	Upkeep of all park property Managing forest resources in the parks: White Mound (1,088 acres), Redstone Beach (30), Redstone Boat Landing (1), Hemlock (80), Man Mound (2) Summer Oaks Boat Landing (6), Yellow Thunder Wayside (.5), Mirror Lake Dam (.5), Community Forest (690), Weidman Woods (80 not maintained)		User Fees / Misc	\$75,000	3.28	
			Use of Fund Balance	\$25,000		
			TOTAL REVENUES	\$100,000		
			Wages & Benefits	\$188,681		
			Operating Expenses	\$90,037		
TOTAL EXPENSES	\$278,718					
COUNTY LEVY	\$178,718					
Lake Management	Managing water resources		User Fees / Misc	\$0	0.14	Secchi Depth Readings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$6,503		
			Operating Expenses	\$250		
			TOTAL EXPENSES	\$6,753		
COUNTY LEVY	\$6,753					
County Conservation Aids	Administration of the State of Wisconsin program (50% funded)	Wis. Stats. 23.09(12) NR 50	Grants	\$4,870	-	Funding amount awarded from the County Conservation Aids Grant Program
			Use of Fund Balance	\$7,695		
			TOTAL REVENUES	\$12,565		
			Wages & Benefits	\$0		
			Operating Expenses	\$0		
Outlay	\$15,000					
TOTAL EXPENSES	\$15,000					
COUNTY LEVY	\$2,435					
Dam Maintenance	Maintenance of County owned Dams 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	Grants	\$0	0.07	Dam compliance with the State of Wisconsin DNR
			Use of Fund Balance	\$93,905		
			TOTAL REVENUES	\$93,905		
			Wages & Benefits	\$6,497		
			Operating Expenses	\$103,905		
TOTAL EXPENSES	\$110,402					
COUNTY LEVY	\$16,497					
Great Sauk State Trail	Development and management of multi-use recreational trails		Grants	\$2,500	0.32	
			Use of Fund Balance	\$350,000		
			TOTAL REVENUES	\$352,500		
			Wages & Benefits	\$21,544		
			Operating Expenses	\$360,000		
TOTAL EXPENSES	\$381,544					
COUNTY LEVY	\$29,044					
Outlay	Snowmobile Bridge Shoreline Protection Project Utility Vehicle 4x4 Pickup RV Dump Station North End Boat Landing (See County Conservation Aids)	\$106,500 \$68,688 \$19,000 \$35,000 \$20,000 \$15,000	Grants	\$106,500		
			Use of Fund Balance	\$107,940		
			TOTAL REVENUES	\$214,440		
			Outlay	\$249,188		
			TOTAL EXPENSES	\$249,188		
COUNTY LEVY	\$34,748					
Totals			TOTAL REVENUES	\$891,980	5.08	
			TOTAL EXPENSES	\$1,195,353		
			COUNTY LEVY	\$303,373		

Parks

Output Measures - How much are we doing?				
Description		2017 Actual	2018 Estimate	2019 Budget
Miles of snowmobile trail maintained		211.9	211.9	211.9
Days snowmobile trail open		9	2	5
Camping revenue		\$54,337	\$50,000	\$50,000
Entrance fee revenue		\$86,465	\$75,000	\$75,000
Parks/Properties maintained		13	13	13
Boat landings maintained		6	6	6
Acres of land maintained		2,100	2100	2100
Volunteers		25	15	15
Shelter reservations		20	15	20
Special event permits issued		3	3	3
Annual passes given to Sauk County Veterans		206	225	225
Kayak rental revenue		\$432	\$500	\$600
Vehicles utilizing the parks in October		2411	2500	3000
Acres of lake maintained		104	104	104
Projects funded by County Conservation Aids		1	1	1
Emergency Action Plans updated		3	3	3
Emergency Action Plan meetings		2	1	2
Miles of hiking trails maintained at White Mound		7.85	7.85	7.85
Miles of biking trails maintained		5.16	5.16	11.16
Miles of horse trails maintained		9.46	9.46	9.46

Key Outcome Indicators / Selected Results - How well are we doing?					
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget	
Secchi Depth Readings	White Mound Lake clarity	<i>April</i>	8.25'	4'	8'
		<i>May</i>	12'	11'	11'
		<i>June</i>	15'	15'	15'
		<i>July</i>	12'	12'	12'
		<i>August</i>	4'	5'	5'
Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes	
Funding amount awarded from the County Conservation Aids Grant Program	Funding for fish and wildlife resource improvements	\$2,100	\$2,435	\$2,435	

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PARKS											
<u>Revenues</u>											
Tax Levy	165,582	228,787	288,029	297,861	297,861	303,373	5,512	1.85%	RV Dump Station	20,000	0
Grants & Aids	304,936	76,116	492,178	52,975	55,220	174,940	119,720	216.81%	North End Boat Landing Improvements	15,000	0
Licenses & Permits	0	0	0	2,000	0	2,500	2,500	0.00%	Snowmobile Bridge	106,500	0
User Fees	109,486	138,353	324,587	125,000	115,000	130,000	15,000	13.04%	Shoreline Protection Project	68,688	0
Intergovernmental	0	0	465,117	0	0	0	0	0.00%	4x4 Pickup	35,000	35,000
Donations	0	0	197,500	0	0	0	0	0.00%	Utility Vehicle	19,000	19,000
Miscellaneous	150,039	0	0	0	0	0	0	0.00%		0	0
Use of Fund Balance	0	93,841	0	1,655,623	1,789,989	584,540	(1,205,449)	-67.34%			
Total Revenues	730,043	537,097	1,767,411	2,133,459	2,258,070	1,195,353	(1,062,717)	-47.06%	2019 Total	264,188	54,000
<u>Expenses</u>											
Labor	196,305	207,027	197,488	235,520	235,520	238,402	2,882	1.22%	2020	179,500	62,500
Labor Benefits	39,445	48,562	40,612	55,810	55,810	56,501	691	1.24%	2021	43,000	43,000
Supplies & Services	372,944	179,837	1,372,094	723,313	827,924	636,262	(191,662)	-23.15%	2022	35,000	35,000
Capital Outlay	15,003	101,671	58,028	1,118,816	1,138,816	264,188	(874,628)	-76.80%	2023	60,000	0
Addition to Fund Balance	106,345	0	99,189	0	0	0	0	0.00%			
Total Expenses	730,043	537,097	1,767,411	2,133,459	2,258,070	1,195,353	(1,062,717)	-47.06%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: The department is increasing the seasonal intern wages from \$11.00/hour to \$12.00/hour. An additional Intern has been added, making a total of seven.

Change 2: A White Mound Master Plan funded by fund balance is included in the budget. This will facilitate and guide a long term plan for the Park's development.

Change 3: Completion of Parks office and community building, as well as access to White Mound beach. Addition of \$5,000 anticipated revenue for rental of new space to the community, reducing the tax levy.

Change 4: Outlay budget includes shoreline protection project at Douglas Landing, a utility vehicle, a 4x4 truck, an RV dump station and North End Boat Landing improvements. Improvements budgeted include \$15,000 added to Park Maintenance and Operations for the North End Boat Landing funded through a combination of carryforward, fund balance, and county levy match, and \$4,870 from County Conservation Aids.

Change 5: To more accurately track the maintenance cost of the Great Sauk State Trail (GSST), an \$10,000 maintenance and improvements line has been added to the budget.

Change 6: The Great Sauk State Trail Tier One is almost complete. Tier Two, which goes through most of the Sauk Prairie Recreation Area, will likely be completed the fall of 2018 with \$518,800 budgeted. The next phase, Tier Three, known as the "Wye", which would make the connection to Devil's Lake State Park, is estimated to be \$350,000 for design, and construction and has been added to the budget. These are preliminary estimates.

Change 7: In prior budgets, \$20,000 was added annually to the budget for dam major repairs. Any unused portion was carried forward. We are only including \$10,000 for day/day repairs and maintenance for 2019. Unspent fund balance of \$93,905 is carried forward for major dam repairs as needed.

Change 8: Award of a grant from the Wisconsin Department of Natural Resources of \$106,500 for construction of a moveable snowmobile bridge.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	Change 6	Change 7	Change 8	2019 Budget Request
Description of Change			Staff Restructure & Additional Intern	Master Plan	Parks Building Complete	Remaining Outlay & Park Improvements	GSST Maintenance Budget	GSST Tier 3 (Wye) Construction	Dam Repair/Maint	Snowmobile Bridge	
Tax Levy	297,861	(4,015)	12,092	0	(5,000)	2,435	10,000	0	(10,000)		303,373
Use of Fund Balance or Carryforward Funds	1,789,989	(187,318)		25,000	(1,039,714)	165,383	0	(168,800)			584,540
All Other Revenues	170,220	20,850			5,000	4,870	0	0		106,500	307,440
Total Funding	2,258,070	(170,483)	12,092	25,000	(1,039,714)	172,688	10,000	(168,800)	(10,000)	106,500	1,195,353
Labor Costs	291,330	(8,519)	12,092								294,903
Supplies & Services	827,924	(27,964)		25,000	(34,898)	15,000	10,000	(168,800)	(10,000)		636,262
Capital Outlay	1,138,816	(134,000)			(1,004,816)	157,688				106,500	264,188
Transfers to Other Funds	0	0									0
Addition to Fund Balance	0	0									0
Total Expenses	2,258,070	(170,483)	12,092	25,000	(1,039,714)	172,688	10,000	(168,800)	(10,000)	106,500	1,195,353

Issues on the Horizon for the Department:

Routine dam inspection is due every even numbered year for the Redstone Dam.

There will be masonry work at the Redstone Dam that will need to be completed by the end of 2020. This work will involve lowering the lake enough to stop the flow over the spillway. A ten year inspection of the Delton Dam is due in 2022.

The Great Sauk State Trail will have an impact on future Parks budgets, but the scope has yet to be determined. As the park maintenance of the Great Sauk State Trail increases, the demand for more staff will also increase.

As recreation in Sauk County increases, the county should consider adding Recreation Officers. Some of these recreational areas or activities that are either new or seeing increased use, include the Great Sauk State Trail, ATV enforcement, White Mound Campground, White Mound Lake, Lake Redstone Park and the Baraboo River. In addition, a Recreation Officer could patrol snowmobile trails and other bodies of water throughout the county.

UW Extension

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

- Placemaking to support economic development
- Creating and maintaining a sustainable livable community (environmental stewardship, good wages)
- Declining/unpredictable financial support (highways, Medicaid, other)
- Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
- Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)
- Carbon neutral facilities
- Changing statutory authority (state/federal) impeding local decision-making
- Mental health, family health, and aging and disability awareness and education

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Ensure Wisconsin's agriculture sector remains strong and competitive while conserving and protecting natural resources.	Farmers are asked to evaluate the effectiveness of the educational programming.	Ag producers will be visited on-farm by UW-Extension Ag educator to address current and future on-farm concerns.	12/31/2019
		Ag educator will work with producers to improve farm business profitability and lifestyles through informed decision-making: including strategic planning, financial management, business agreements, beginning farmer programs, dairy and grain price risk management, human resource management, farm succession and retirement planning.	12/31/2019
		Offer educational programming and training in contemporary agriculture related topics.	12/31/2019
		Respond to emerging issues affecting agriculture including droughts, floods, animal/plant diseases.	12/31/2019
		At least 50 farmers will attend a pesticide applicator certification training that will permit them to use and handle pesticides. DATCP requirement.	4/1/2019

UW Extension

Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	Master Gardener volunteer hours are tracked and recorded.	At least 20 new Master Gardeners will become certified through an extensive training program. Master Gardeners are volunteers that educate the public about gardening and natural resources. Annually the Sauk County Master Gardener donate over 900 hours of community service to Sauk County.	11/30/2019
	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. This includes developing a "Million Pollinator Garden" designed to demonstrate the importance of pollinators.	12/31/2019
	Measure how many residents have space to grown their own food	Continue to develop and coordinate community gardens in Prairie du Sac and Reedsburg.	12/31/2019
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.	12/31/2019
Build strong communities through economic development, land use planning, and local government education.	Progress of Sauk County's placemaking effort will be evaluated by the Economic Development Committee.	Partner with Sauk County leadership to implement a placemaking initiative in Sauk County. This includes continued support for Design Reedsburg's revitalization efforts.	12/31/2019
	Increase workforce diversity in the Madison region.	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	5/1/2019
	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.	12/31/2019
	Evaluations conducted to ensure 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.	12/31/2019
	Sauk County's natural and cultural assets are valued and protected.	Promote Sauk County's natural and culture resources. Distribute 5,000 Sauk County maps featuring natural and heritage tourism resources and 500 Baraboo River recreational water trail maps.	12/31/2019
	Evaluations are conducted to ensure goals were met.	Conduct economic impact assessments of key sectors (i.e. Sauk County rail line, natural resource nonprofits) as needed. The purpose of the analyses is to provide objective information for decision makers.	12/31/2019
	The number of women on local government boards and commissions increase.	Develop a curriculum for recruiters to encourage more women to run for local elected office.	2/1/2019
	Evaluations following the program indicate that local government officials have the research and resources they need to make informed decisions.	Develop and implement a statewide webinar series for local government officials on current issues, priorities, and strategies.	5/1/2019
Protect and preserve Sauk County's natural resources.	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.	5/30/2019
	Residents can make informed decisions regarding issues impacting their soil and well water.	Provide kits for Sauk County residents to have their private well water and soil (garden and lawn) tested.	12/31/2019

UW Extension

Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	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.	Advise the Sauk County 4-H Sr. Leader Association, advise countywide 4-H committees, conduct new adult volunteer orientations at least four times per year, conduct 4-H club leadership trainings, conduct project leader trainings, facilitate 4-H club leader and countywide project leader meetings, and provide ongoing support, guidance, development as needed for all 4-H volunteer leaders.	12/31/2019
	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.	At least 50 older youth will participate in a variety of leadership development programs including Jr. Leader Council, camp counselor training, club officer training, committee work, and community-wide youth leadership conferences.	12/31/2019
	HCE members continue to hold monthly meetings and offer educational programming throughout Sauk County.	At least 90 Sauk County Home and Community Educational (HCE) members will strengthen their community leadership skills. HCE benefits Sauk County residents through Wisconsin Bookworms, Lynn's Legacy, scholarships, financial donations, and educational offerings.	12/31/2019
	Short and long term evaluations of the SCIL program are conducted.	At least 20 emerging leaders will participate in the Sauk County Institute of Leadership (SCIL). The purpose of the program is to develop community leaders that are dedicated to a vibrant Sauk County. UWEX will develop and teach major portions of the interactive curriculum.	6/1/2019
	Parents will be offered resources and parenting classes to fulfill court ordered mandates. Childcare providers will be offered continuing education courses to meet state requirements.	Develop and implement court ordered parenting classes and certification programs for childcare providers to keep their state licenses.	12/31/2019
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.	Educational programming will be created to respond to current family issues.	Partner with communities to explore effective responses to issues affecting families such as poverty, childhood obesity, child abuse prevention, financial security, and aging.	12/31/2019
	Collaborate with county and community partners.	Serve as a catalyst for positive change by providing leadership to ensure that community systems, services, and facilities support the healthy functioning of families.	12/31/2018
	Evaluations of educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to consume less sugar sweetened beverages	10/1/2019
	Evaluations of educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to increase consumption of fruit and vegetables	10/1/2019
	Clubs and county-wide project groups complete annual Charter documentation.	At least 500 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2019
	Evaluations of FoodWise educational events will be conducted.	At least 1,200 Sauk County residents will receive nutrition education at various locations such as elementary schools, food pantries, Head Start, and summer youth programs through the FoodWise program.	10/1/2019

Program Evaluation

Program Title	Program Description	Mandates and References	2019 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Help farmers compete in an increasingly challenging, volatile marketplace. Backed by University research, Agriculture and Natural Resources Educators balance farm profitability and production of high quality food with a continuing concern for the environment. Extension educators work with individual farmers and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	Wis Admin ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	\$2,503	0.20	
			Grants	\$0		
			TOTAL REVENUES	\$2,503		
			Wages & Benefits	\$11,979		
			Operating Expenses	\$64,185		
			TOTAL EXPENSES	\$76,164		
			COUNTY LEVY	\$73,661		

UW Extension

4-H & Youth Development	Give 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, 4-H and Youth Development Educators design educational, leadership, and citizenship experiences for youth; as well as develop 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.		<table border="1"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$1,603</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$1,603</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$54,217</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$42,396</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$96,613</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$95,010</td></tr> </table>	User Fees / Misc.	\$1,603	Grants	\$0	TOTAL REVENUES	\$1,603	Wages & Benefits	\$54,217	Operating Expenses	\$42,396	TOTAL EXPENSES	\$96,613	COUNTY LEVY	\$95,010	1.10	
User Fees / Misc.	\$1,603																		
Grants	\$0																		
TOTAL REVENUES	\$1,603																		
Wages & Benefits	\$54,217																		
Operating Expenses	\$42,396																		
TOTAL EXPENSES	\$96,613																		
COUNTY LEVY	\$95,010																		
Human Development & Relationship	Help families thrive in a rapidly changing world. Backed by University research, Family Living Educators work with families to help them solve problems and improve their quality of life. This education meets family needs throughout the life span -- from improving prenatal nutrition and parenting skills to supporting family caregivers of older adults. Programs target the unique needs of Sauk County. Family Living Educators provide education and research and partner with community organizations and agencies to build strong families. FoodWise, previously known as the Wisconsin Nutrition Education Program (WNEP), provides nutritional education encompassing the topics of stretching food dollars, making healthy choices, and practicing proper food safety to FoodShare eligible audiences.		<table border="1"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$1,603</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$1,603</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$15,195</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$52,516</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$67,711</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$66,108</td></tr> </table>	User Fees / Misc.	\$1,603	Grants	\$0	TOTAL REVENUES	\$1,603	Wages & Benefits	\$15,195	Operating Expenses	\$52,516	TOTAL EXPENSES	\$67,711	COUNTY LEVY	\$66,108	0.25	Dollar value of education programs offered
User Fees / Misc.	\$1,603																		
Grants	\$0																		
TOTAL REVENUES	\$1,603																		
Wages & Benefits	\$15,195																		
Operating Expenses	\$52,516																		
TOTAL EXPENSES	\$67,711																		
COUNTY LEVY	\$66,108																		
Community Development	<p>Help Wisconsin communities deal with challenges including resource constraints, downtown revitalization, community growth and planning issues, environmental protection, and quality of life issues. Community Development Educators also provide strategic planning, community leadership and nonprofit development programs. Priorities include:</p> <ul style="list-style-type: none"> - Helping local governments meet the changing needs of their constituents. - Creating awareness about local government issues and opportunities throughout Sauk County by involving residents in decision-making processes. - Building stronger community leaders through the Sauk County Institute of Leadership (SCIL) program. - Helping communities effectively meet the challenges associated with growth management and land use planning. - Strengthening local nonprofit organizations. - Collaborate department-wide and through our UW Extension, Arts & Culture Committee to strengthen the offerings and economic impact of arts and culture in Sauk County. 		<table border="1"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$9,604</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$9,604</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$21,331</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$76,897</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$98,228</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$88,624</td></tr> </table>	User Fees / Misc.	\$9,604	Grants	\$0	TOTAL REVENUES	\$9,604	Wages & Benefits	\$21,331	Operating Expenses	\$76,897	TOTAL EXPENSES	\$98,228	COUNTY LEVY	\$88,624	0.35	Percent of Leadership graduates with substantial roles in community.
User Fees / Misc.	\$9,604																		
Grants	\$0																		
TOTAL REVENUES	\$9,604																		
Wages & Benefits	\$21,331																		
Operating Expenses	\$76,897																		
TOTAL EXPENSES	\$98,228																		
COUNTY LEVY	\$88,624																		
Horticulture	Consumer oriented services that are logically connected to the core mission of Extension education in the four key program areas. Examples of this work include: teaching through classes and seminars; soil samples for lawns and gardens; consultation on home, lawn, and garden pests; Integrated Pest Management (IPM); community involvement; hands-on workshops; administering the Master Gardener Training program biannually. Much time is spent identifying needs and problem solving with the general public. Specialists are frequently consulted to address citizen concerns.		<table border="1"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$500</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$500</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$26,522</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$1,172</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$27,694</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$27,194</td></tr> </table>	User Fees / Misc.	\$500	Grants	\$0	TOTAL REVENUES	\$500	Wages & Benefits	\$26,522	Operating Expenses	\$1,172	TOTAL EXPENSES	\$27,694	COUNTY LEVY	\$27,194	0.56	Volunteer hours Pounds of food distributed
User Fees / Misc.	\$500																		
Grants	\$0																		
TOTAL REVENUES	\$500																		
Wages & Benefits	\$26,522																		
Operating Expenses	\$1,172																		
TOTAL EXPENSES	\$27,694																		
COUNTY LEVY	\$27,194																		

UW Extension

Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant Programs: administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE BUDGET FOR BUDGET FIGURES.		User Fees / Misc.	\$0	0.25
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$15,195	
			Operating Expenses	\$0	
			TOTAL EXPENSES	\$15,195	
			COUNTY LEVY	\$15,195	
Agriculture Society	Oversee annual appropriation request and process the request for payment.	Wis Stat § 59.56(14)	User Fees / Misc.	\$0	-
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	\$25,000	
			TOTAL EXPENSES	\$25,000	
			COUNTY LEVY	\$25,000	
Totals			TOTAL REVENUES	\$15,813	2.71
			TOTAL EXPENSES	\$406,604	
			COUNTY LEVY	\$390,791	

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
Number of Sauk County farm families who received financial analysis, technical assistance and planning services from Sauk County UW-Extension.	0	0	7
Number of people who attended agricultural educational programming and workshops.	0	0	72
Number of farm families contacted about transitioning their farm.	0	0	10
Number of garden plots available for Sauk County residents provided by Sauk County Master Gardener Association.	36	48	50
Number of volunteer hours by UW-Extension Sauk County Master Gardeners.	2,542	2,500	2,600
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year including board members, speakers, and participants.	160	15	150
Number of nonprofit organizations and local government participants involved in planning programs with the Communities Educator.	400	400	350
Number of Intercounty Coordinating Committee (ICC) members that participate in the Sauk County sessions.	50	50	30
Number of households that participated in the Sauk County Rural Drinking Water testing program.	78	116	100
Number of client contacts made by the Sauk County UWEX FoodWise program.	746	800	800
Number of Head Start children who benefited from early literacy education through the Wisconsin Bookworms™ program.	347	347	347
Number of children positively influenced by childcare programming developed by the Sauk County UW Extension Human Development Educator.	0	0	500
Number of adults and youth reached by environmental activities through the 4-H program.	600	600	600
Number of adults who served as certified Sauk County 4-H volunteers.	141	140	140
Number of youth enrolled as members of Sauk County 4-H Clubs.	539	517	500
Number of youth who participated in youth leadership programs.	125	125	140

UW Extension

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Estimated dollar value of the financial analysis and planning services provided to Sauk County farmers by the Sauk County agriculture educator.	Sauk County farm families received financial analysis, technical assistance and planning services from Sauk County UW-Extension.	\$0	\$0	\$50,000
Dollar value of construction projects that resulted from visits by UW-Extension agricultural engineers.	Sauk County farm families received financial analysis, technical assistance and planning services from Sauk County UW-Extension.	\$0	\$0	\$100,000
Number of pounds of food donated to the Sauk Prairie Area Food Pantry that was produced in the Prairie du Sac Community Garden.	Sauk Prairie Area Food Pantry clients have access to fresh fruits and vegetables.	1000	750	750
Horticulture volunteer hours.	Sauk County Master Gardeners (SCMGA) do volunteer work throughout Sauk County on various beautification projects, speaking engagements, educational programming and community gardens.	3568	3500	4000
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 UWEX can offer educational services that help these organizations be more effective.	\$40,000	\$40,000	\$20,000
Percent of Sauk County Institute of Leadership (SCIL) graduates that will take on substantial new leadership roles in their communities or places of work (based on 10 year program evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	95%	95%	95%
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on UW-Extension educational programming (based on evaluations).	Evaluations have indicated that the organizations that have worked with the Community Development educator have been more strategic in their decision-making and have greater impacts as a result of working with UW-Extension.	90%	90%	90%
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 UW-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.	95%	95%	95%
Total dollar value of HCE volunteers (based on 3 hours per month at a rate of \$10 per hour or \$360 per volunteer).		\$54,000	\$32,400	\$35,000
Total dollar value of money saved in future costs as a result of nutrition education provided by FoodWise	"Every dollar spend on high-quality education and childcare programs saves \$17 in future costs for intervention" Elizabeth Burmaster, Wisconsin School Super intendent, December 4, 2004. For FoodWise education, this means that investing in early nutrition education helps to prevent future healthcare costs in the future by educating before health concerns arise.	\$35,792	\$35,792	\$43,195
Total dollar value brought in to the Wisconsin Dells School District through the Dells Area Alliance for Young Children.		\$4,500	\$0	\$2,250
Total dollar value of free, confidential financial counseling for Sauk County families (1 hour at \$40 per hour).	Sauk County families will be more financially stable.	\$750	\$0	\$500
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$24.14 per hour or \$1,810.50 per volunteer).		\$244,418	\$240,000	\$240,000

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
UW-EXTENSION											
<u>Revenues</u>											
Tax Levy	330,471	361,123	357,005	385,072	385,072	390,790	5,718	1.48%	None	0	0
Grants & Aids	7,030	5,012	3,413	3,413	3,413	3,413	0	0.00%			
User Fees	19,153	21,646	12,584	17,675	12,400	12,400	0	0.00%	2019 Total	0	0
Interest	0	0	0	0	0	0	0	0.00%			
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	735	9,102	0	(9,102)	-100.00%	2020	0	0
									2021	0	0
Total Revenues	356,654	387,781	373,002	406,895	409,987	406,603	(3,384)	-0.83%	2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	97,869	104,701	105,649	109,487	109,487	113,026	3,539	3.23%			
Labor Benefits	23,731	16,728	33,256	36,426	36,426	31,411	(5,015)	-13.77%			
Supplies & Services	222,959	227,786	146,253	260,982	264,074	262,166	(1,908)	-0.72%			
Addition to Fund Balance	12,095	38,566	87,844	0	0	0	0	0.00%			
Total Expenses	356,654	387,781	373,002	406,895	409,987	406,603	(3,384)	-0.83%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Includes Budgeted Outside Agency Requests:
Agricultural Society (Fair Board) \$25,000
Sauk County Institute of Leadership \$8,000

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: UW-Extension

Changes and Highlights to the Department's Budget:

1) UWEX Educator Contracts: The University of Wisconsin system continues to reorganize to absorb funding cuts. 2019 UWEX Human Development & Relationship Educator position may become regional/shared reducing FTE from 1.0 FTE to .50 FTE resulting in a budget decrease. The budgeted contract expense was aligned with the State plan to regionalize, however an additional \$21,515 of county levy was added to restore expected educators position decreases. The contract line represents a portion of the salary and benefits for the four Sauk County UW-Extension educators.
 *Decrease of \$19,037 in this line includes hiring a shared (.50FTE) Agricultural Educator and shared (.05FTE) Human Development Educator for Sauk County.
 *Adding \$1,500 (\$500 per 1.0 FTE) for professional development funds.
 *Community Development Educator position will continue at .40FTE. (.20 will be county-funded, .20 co-funded with state)
 *Discount will continue at \$10,000 for 2019; but will be zero in 2020. UWEX Committee wishes to levy for \$5,000 in 2019, then levy for \$10,000 in 2020 to smooth the impact.

2) Sauk County Institute of Leadership (SCIL) Outside Agency Request: Increase by \$4,000 to a total of \$8,000. The SCIL program is part of the Sauk County Placemaking initiative.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	2019 Budget Request
Description of Change			Agent Contracts	SCIL Program			
Tax Levy	385,072	(760)	2,478	4,000			390,790
Use of Fund Balance or Carry forward Funds	9,102	(9,102)					0
All Other Revenues	15,813	0					15,813
Total Funding	409,987	(9,862)	2,478	4,000	0	0	406,603
Labor Costs	145,913	(1,475)					144,438
Supplies & Services	264,074	(8,387)	2,478	4,000			262,165
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	409,987	(9,862)	2,478	4,000	0	0	406,603

Issues on the Horizon for the Department:

2020 UWEX Educator Contract will discontinue the \$10,000 discount resulting in a \$10,000 budget increase. The University of Wisconsin System sustained a \$250 million cut to base funding as part of the State of Wisconsin's 2015-2017 budget. The UW-Extension Cooperative Extension Service has taken a portion of that cut effective July 1, 2015. UWEX's current structure will no longer be sustainable under the new budget constraints, and UWEX administration is working to create a new "region based" structure. The new structure was determined in 2017 and implemented over the next few years.

LAW ENFORCEMENT AND PUBLIC SAFETY FUNCTIONAL GROUP

MISSION STATEMENT

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

VISION STATEMENT

To continually increase and improve working relationships between all departments in order to effectively succeed in joint interactions, procedures and agreements.

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

Fiscally Responsible/Essential Services
Safe Community

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP)											
<u>Revenues</u>											
Grants & Aids	0	0	0	0	0	0	0	0.00%	None	0	0
Use of Fund Balance	204,892	86,544	0	0	0	0	0	0.00%			
Total Revenues	204,892	86,544	0	0	0	0	0	0.00%	2019 Total	0	0
<u>Expenses</u>											
Supplies & Services	204,892	86,543	0	0	0	0	0	0.00%	2020	0	0
Total Expenses	204,892	86,543	0	0	0	0	0	0.00%	2021	0	0
									2022	0	0
									2023	0	0
Beginning of Year Fund Balance	291,436	86,544	0	0		0					
End of Year Fund Balance	86,544	0	0	0		0					

Coroner

Department Vision - Where the department would ideally like to be
The vision of the Coroner's Office is to provide the services of our Office to the public as mandated by State Statutes, within the limits of our appropriated budget.

Department Mission - Major reasons for the department's existence and purpose in County government
The mission of the Coroners Office is to maintain the highest standard of professionalism and integrity in determining the cause and manner of death, while maintaining respect for the grieving families in their time of need. We want the people of the County to know that by our words and actions that we are sincere and loyal to them and give our highest regard to each and every death we investigate.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Specific Strategic Issues Addressed
None

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continuity of Operations	Timely operations with no complaints	Increase cross functions of all Deputies, continuing professionalism of the Office	ongoing
Research valued services for our Department. Assist in education of other medical professions through job shadowing.	At least twice per year educational event attended	Increase services to the citizens	ongoing

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families, both residents of and visitors to our County, as needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to assist in providing care for the families of terminal patients in our county. Work with the Sheriffs Department and all other local Law Enforcement Departments in our investigations of deaths, keeping the chain of evidence intact at all times. Support and assist in the Organ and Tissue Donation Program, helping many others in our assistance in this program.	Wis Stats 59.34, 979	User Fees / Misc	\$35,000	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$35,000		
			Wages & Benefits	\$111,459		
			Operating Expenses	\$69,145		
			TOTAL EXPENSES	\$180,604		
			COUNTY LEVY	\$145,604		
Outlay	SUV or Van, all wheel drive	\$30,000	User Fees / Misc	\$0	1.00	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,000		
			TOTAL EXPENSES	\$30,000		
			COUNTY LEVY	\$30,000		
Totals			TOTAL REVENUES	\$35,000	1.00	
			TOTAL EXPENSES	\$210,604		
			COUNTY LEVY	\$175,604		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 Estimate	2019 Budget
Coroner cases - cremation and death investigations	938	840	840
Number of autopsies	26	28	28
Number of toxicologies	45	45	45
Number of cremation permits	388	350	350
Number of signed death certificates (signed by County Coroner)	108	100	100
Natural Deaths (signed by County Coroner or Medical Doctor)	495	435	435
Accidents	50	50	50
Suicide	5	5	5
Homicide	0	0	0
Undetermined	0	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	2 days	2 days

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	150,569	129,287	134,155	127,012	127,012	175,604	48,592	38.26%	Vehicle	30,000	30,000
Licenses & Permits	33,005	35,750	33,975	35,000	35,000	35,000	0	0.00%			
Use of Fund Balance	0	0	0	3,600	0	0	0	0.00%			
Total Revenues	184,349	165,037	168,130	165,612	162,012	210,604	48,592	29.99%			
<u>Expenses</u>											
Labor	66,313	71,733	72,010	71,837	71,837	83,023	11,186	15.57%	2020	0	0
Labor Benefits	24,111	24,330	24,953	25,950	25,950	28,436	2,486	9.58%	2021	0	0
Supplies & Services	67,825	59,272	66,293	67,825	64,225	69,145	4,920	7.66%	2022	35,000	35,000
Capital Outlay	21,513	0	0	0	0	30,000	30,000	0.00%	2023	0	0
Addition to Fund Balance	4,587	9,702	4,875	0	0	0	0	0.00%			
Total Expenses	184,349	165,037	168,130	165,612	162,012	210,604	48,592	29.99%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 72% of all deaths are cremations.

The state budget includes a freeze on cremation fee rates for two years. Also, if a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more take advantage of this program. There is an increase in requests by law enforcement for autopsies and the blood test expenses.

2019 includes a vehicle replacement.

	2018 Revised Budget	Cost to Continue Operations in 2019	Vehicle replacement	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	127,012	18,592	30,000			175,604
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	35,000	0				35,000
Total Funding	162,012	18,592	30,000	0	0	210,604
Labor Costs	97,787	13,672				111,459
Supplies & Services	64,225	4,920				69,145
Capital Outlay	0	0	30,000			30,000
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	162,012	18,592	30,000	0	0	210,604

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

District Attorney

Department Vision - Where the department would ideally like to be

Swift prosecution will protect the community from violent offenders.
Restitution collected and returned into the community will assist the economy
Cases settled with fines and/or Court costs generate revenues for the County and State.

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

The Mission of the District Attorney' Office is to prosecute violations of the state law and county ordinances on behalf of the citizens of the County and in the name of the State of Wisconsin.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community
Development of community values

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
Partnerships with outside agencies (drugs, interoperability)
Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Prosecute all cases as scheduled by the Courts	Cases are filed; Prosecutors appear in Court	Swift prosecution deters crime and protects the public	Ongoing
Recover restitution and out of pocket expenses during prosecution.	Restitution ordered by Court	Return restitution to the community	Ongoing
Provide services to Sauk County crime victims as required by Crime Victims' Rights Legislation	Victim contact upon case filing	Compliance with Chapter 950 of the Wisconsin Statutes	Ongoing
To conform all policies and procedures to the practices of the criminal procedure statutes. Maintain and improve upon all of the above.	Cases filed with appropriate statutory charges	Respond appropriately to all statutory changes	Ongoing
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	2019 Budget		FTE's	Key Outcome Indicator (s)
Victim Witness	The program provides services to victims and witnesses of crime. Assisting victims and witnesses with Court hearings, providing information to victims and witnesses and collecting restitution information	Wisconsin Statutes Chapter 950 and the Wisconsin Crime Victims' Constitutional Amendment	Other Revenues	\$58,795	1.94	Attorneys are State Expense
			TOTAL REVENUES	\$58,795		
			Wages & Benefits	\$131,722		
			Operating Expenses	\$6,227		
			TOTAL EXPENSES	\$137,949		
			COUNTY LEVY	\$79,154		
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	\$0	0.32	Number of Cases Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$24,351		
			Operating Expenses	\$6,678		
			TOTAL EXPENSES	\$31,029		
			COUNTY LEVY	\$31,029		

District Attorney

Adult Prosecution / Restitution	Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Hold offenders accountable for criminal conduct, focusing on appropriate punishment as well as on rehabilitation. Collection of restitution information from victims to submit to the Court, so that it may be returned to the community. Assist law enforcement in the investigation of cases through providing legal advice, assisting with subpoenas for documents, search warrants and legal research. Provide legal updates and training to law enforcement agencies in Sauk County.	Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4	Revenues	\$26,000	5.54	Number of Cases Restitution Dollars Collected Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$26,000		
			Wages & Benefits	\$396,038		
			Operating Expenses	\$20,038		
TOTAL EXPENSES	\$416,076					
			COUNTY LEVY	\$390,076		
Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence, and Stalking Grant Program (ICJR)	The Sauk County District Attorney's Office received the ICJR grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2020. The grant is being funded to encourage partnerships among governments, courts, victim service providers, coalitions and rape crisis centers, to ensure that sexual assault, domestic violence, dating violence, and stalking are treated seriously.	CFDA 16.590	Grants	\$150,000	-	100% law enforcement-to-advocacy referral rate for all reported instances of sexual assault, domestic violence, stalking, and dating/teen violence
			TOTAL REVENUES	\$150,000		
			Wages & Benefits	\$0		
			Operating Expenses	\$150,000		
			TOTAL EXPENSES	\$150,000		
			COUNTY LEVY	\$0		
Totals/Additional Comments (Staffing Needs)	The department remains understaffed by Attorneys. The Sauk County District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. Increased efficiency by converting to an electronic files office, has resulted in current support staffing levels being sufficient.		TOTAL REVENUES	\$234,795	7.80	
			TOTAL EXPENSES	\$735,054		
			COUNTY LEVY	\$500,259		

Output Measures - How much are we doing?

Description	2017 Actual	2018 Estimate	2019 Budget
All Cases Received	3,199	2,916	3,058
Adult Felony Referrals	784	739	762
Adult Felony Filed	586	622	604
Adult Misdemeanor Filed	614	665	639
Criminal Traffic Filed	397	478	437
Juvenile Delinquent	53	53	53
Civil Traffic/Forfeiture Cases	1,023	816	920
Initial Contact Letters to Victims	1,074	838	956

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

Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Cases Closed NOTE: Closed = Convicted, Dismissed, Not Prosecuted; Deferred cases will be "closed" in succeeding years.	Outcome Indicators are mainly subjective: An appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstance.	2,269	2,633	2,573
Convictions	Outcome Indicators are mainly subjective: An appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstance.	1,281	1,462	1,440
Ratio of Case Received to Cases Closed		71%	70%	70%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	407,566	434,544	461,118	474,970	474,970	500,259	25,289	5.32%	None	0	0
Grants & Aids	57,299	202,371	260,342	230,090	230,090	208,795	(21,295)	-9.26%			
User Fees	30,038	21,103	26,241	21,000	21,000	26,000	5,000	23.81%	2019 Total	0	0
Use of Fund Balance	1,931	21,505	0	20,000	20,000	0	(20,000)	-100.00%			
Total Revenues	496,835	679,523	747,701	746,060	746,060	735,054	(11,006)	-1.48%	2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	325,576	336,870	327,983	357,444	357,444	380,765	23,321	6.52%			
Labor Benefits	148,756	152,292	144,615	165,454	165,454	171,349	5,895	3.56%			
Supplies & Services	22,503	190,361	204,782	223,162	223,162	182,940	(40,222)	-18.02%			
Addition to Fund Balance	0	0	70,322	0	0	0	0	0.00%			
Total Expenses	496,835	679,523	747,701	746,060	746,060	735,054	(11,006)	-1.48%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2019 BUDGET
HIGHLIGHTS**

Department: District Attorney

Changes and Highlights to the Department's Budget:

Unlike many other counties, Sauk County's population has steadily increased over the past decade. Also, Sauk County, with its indoor waterpark resorts, and a Casino, is a major tourist stop and results in Sauk County's actual daily population being far in excess of its resident population. That additional population affects the office in terms of increased criminal caseload, particularly in the areas of child sexual assaults, domestic abuse cases, thefts, and OWI cases. The continued, increasing workload has caused serious consideration of suspending/declining prosecution of certain crimes. The increased caseload affects the ability of the DA office to promptly file and prosecute deserving cases and results in delays in charging and processing cases. The continued growth of Sauk County's prosecutorial needs cannot be ignored without serious ramifications to victims of crime and citizens of Sauk County.

The Sauk County District Attorney's Office received the Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence and Stalking (ICJR) grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2020. The grant is being funded to encourage partnerships among governments, courts, victim providers, and crisis centers to ensure these cases are treated seriously, requiring the coordinated involvement of the entire criminal justice system and community-based victim service organizations. The total grant award amount is \$450,000.

The Sauk County District Attorney's Office 2018 and 2019 budgets include \$150,000 each year to reflect a portion of the total grant dollars expected to be disbursed over a three (3) year grant period.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	474,970	25,289				500,259
Use of Fund Balance or Carryforward Funds	20,000	(20,000)				0
All Other Revenues	251,090	(16,295)				234,795
Total Funding	746,060	(11,006)	0	0	0	735,054
Labor Costs	522,898	29,213				552,111
Supplies & Services	223,162	(40,219)				182,943
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	746,060	(11,006)	0	0	0	735,054

Issues on the Horizon for the Department:

Continued changes to certain crimes (former misdemeanors that are now felonies and enhanced penalties) cause additional stressors on the DA office and the courts. 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DRUG SEIZURES											
<u>Revenues</u>											
Grants & Aids	2,207	2,230	4,549	0	0	0	0	0.00%			
Fees, Fines & Forfeitures	5,839	5,061	16,957	0	0	0	0	0.00%	None	0	0
Interest	60	44	56	100	100	100	0	0.00%			
Use of Fund Balance	24,084	76	0	22,383	11,000	11,000	0	0.00%	2019 Total	0	0
Total Revenues	32,190	7,411	21,562	22,483	11,100	11,100	0	0.00%			
<u>Expenses</u>											
Supplies & Services	32,190	7,411	12,146	22,483	11,100	11,100	0	0.00%	2020	0	0
Addition to Fund Balance	0	0	9,416	0	0	0	0	0.00%	2021	0	0
									2022	0	0
Total Expenses	32,190	7,411	21,562	22,483	11,100	11,100	0	0.00%	2023	0	0
Beginning of Year Fund Balance	103,418	79,334	79,258	88,674		66,291					
End of Year Fund Balance	79,334	79,258	88,674	66,291		55,291					

Changes and Highlights to the Department's Budget:

No changes anticipated for the 2019 budget. State and Federally authorized seizure of cash or properties can only be used for further drug-related activities. No specific items are planned for purchase using these funds in 2019. Purchases from these funds cannot be used to supplant the regular budget.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy	0					0
Use of Fund Balance or Carryforward Funds	11,000	0				11,000
All Other Revenues	100	0				100
Total Funding	11,100	0	0	0	0	11,100
Labor Costs	0					0
Supplies & Services	11,100	0				11,100
Capital Outlay						0
Transfer to Debt Service						0
Total Expenses	11,100	0	0	0	0	11,100

Issues on the Horizon for the Department:

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

Department 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

Specific Strategic Issues Addressed

Building security.

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	2/19/2018
Continued preparedness education to citizens	Provide training to citizens that meet current hazard analysis results.	Provide at least 2 training topics each year. One in Spring and on in Fall	March-18
Review Local Emergency Planning Committee (LEPC)	Proper stocking of trailer and re-evaluation of supplies. Train staff as needed.	Make changes to by-laws to ensure the Emergency Planning and Community Right-to-Know Act (EPCRA) law is being met	December-18
Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	December-18
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	December-18
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident Management System (NIMS) training to assure compliance	Continue to be on-call 24/7 and offer assistance in training and incident response.	A number of classes have been offered and will continue to be offered/scheduled	December-18
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security Grants	December-18

Emergency Management

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Emergency Management	Develop and administer all hazards emergency management, Homeland Security, and terrorism plans and programs, Respond to disasters to assist the local response agencies and disaster recovery through assisting with damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	Wis. Statutes Ch. 323	Grants	\$82,846	1.63	Information sharing with residents is effective. Loss of life remains at zero.
			TOTAL REVENUES	\$82,846		
			Wages & Benefits	\$149,537		
			Operating Expenses	\$19,503		
			TOTAL EXPENSES	\$169,040		
	COUNTY LEVY	\$86,194				
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Grants	\$18,000	0.63	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$18,000		
			Wages & Benefits	\$57,624		
			Operating Expenses	\$17,902		
			TOTAL EXPENSES	\$75,526		
	COUNTY LEVY	\$57,526				
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$2,000		
			TOTAL EXPENSES	\$2,000		
	COUNTY LEVY	\$2,000				
Totals			TOTAL REVENUES	\$100,846	2.25	
			TOTAL EXPENSES	\$246,566		
			COUNTY LEVY	\$145,720		

Output Measures - How much are we doing?			
Description	2017 Actual	2018 estimate	2019 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 *Family Reunification *Severe Weather Training *Public Awareness * Talks/appearances *Law enforcement in-service *Command Post Training*	*NIIMS/ICS training *Family Reunification *Severe Weather Training *Public Awareness * Talks/appearances *Law enforcement in-service *Command Post Training	*NIIMS/ICS training *Family Reunification *Severe Weather Training *Public Awareness * Talks/appearances *Active shooter training *Command Post Training*
Exercises	20 tabletops, 4 functional	31 tabletops, 7 functional	6 tabletops, 1 functional

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2017 Budget	2018 estimate	2019 Budget
The way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	ICS is being used more than ever. Responder safety and limited injury have been enhanced due to effective training.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints incidents have minimal casualties, including schools
Grant applied for and received	EMPG and SARA grants received for an estimated \$70,000.	\$4,000	\$25,000	

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	124,140	93,698	123,902	158,755	158,755	145,720	(13,035)	-8.21%	None	0	0
Grants & Aids	71,993	71,655	79,169	67,000	67,000	67,000	0	0.00%			
User Fees	2,425	3,181	1,275	500	500	500	0	0.00%	2019 Total	0	0
Intergovernmental	0	1,000	1,851	400	0	200	200	0.00%			
Use of Fund Balance	0	0	0	0	0	33,146	33,146	0.00%			
Total Revenues	198,558	169,534	206,197	226,655	226,255	246,566	20,311	8.98%	2020	0	0
									2021	0	0
									2022	0	0
									2023	30,000	30,000
<u>Expenses</u>											
Labor	84,127	92,006	110,425	115,729	115,729	150,458	34,729	30.01%			
Labor Benefits	29,469	29,013	46,218	50,079	50,079	56,704	6,625	13.23%			
Supplies & Services	27,450	27,081	36,312	32,302	36,447	39,404	2,957	8.11%			
Capital Outlay	0	0	0	26,620	24,000	0	(24,000)	-100.00%			
Addition to Fund Balance	57,512	21,434	13,243	1,925	0	0	0	0.00%			
Total Expenses	198,558	169,534	206,197	226,655	226,255	246,566	20,311	8.98%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Budget line items have remained the same. 2018 budget included \$24,000 for a new vehicle.

Include 6 months of wages and benefits for a Disaster Management Coordinator totaling \$33,146, funded by General Fund balance since not a recurring expense.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change			Vehicle Purchase not Repeated	Disaster Mgmt Coordinator		
Tax Levy	158,755	10,965	(24,000)			145,720
Use of Fund Balance or Carryforward Funds	0	0		33,146		33,146
All Other Revenues	67,500	200				67,700
Total Funding	226,255	11,165	(24,000)	33,146	0	246,566
Labor Costs	165,808	8,207		33,146		207,161
Supplies & Services	36,447	2,958				39,405
Capital Outlay	24,000	0	(24,000)			0
Transfers to Other Fun	0	0				0
Addition to Fund Balan	0	0				0
Total Expenses	226,255	11,165	(24,000)	33,146	0	246,566

Issues on the Horizon for the Department:

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JAIL ASSESSMENT											
<u>Revenues</u>											
Fees, Fines & Forfeitures	98,123	93,094	102,790	100,000	100,000	100,000	0	0.00%	None	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Revenues	98,123	93,094	102,790	100,000	100,000	100,000	0	0.00%	2019 Total	0	0
<u>Expenses</u>											
Transfer to Debt Service	98,123	93,094	97,000	100,000	100,000	100,000	0	0.00%	2020	0	0
Addition to Fund Balance	0	0	5,790	0	0	0	0	0.00%	2021	0	0
									2022	0	0
									2023	0	0
Total Expenses	98,123	93,094	102,790	100,000	100,000	100,000	0	0.00%			
Beginning of Year Fund Balance	0	0	0	5,790		5,790					
End of Year Fund Balance	0	0	5,790	5,790		5,790					

**SAUK COUNTY, WISCONSIN
2019 Budget
HIGHLIGHTS**

Department: Jail Assessment

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".

Jail assessment revenues are transferred to debt service for repayment of principal and interest on Law Enforcement Center construction debt.

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	2019 Budget Request
Description of Change						
Tax Levy						0
Use of Fund Balance or Carryforward Funds						0
All Other Revenues	100,000					100,000
Total Funding	100,000		0	0	0	100,000
Labor Costs						0
Supplies & Services						0
Capital Outlay						0
Transfer to Debt Service	100,000					100,000
Total Expenses	100,000		0	0	0	100,000

Issues on the Horizon for the Department:

In 2021, the last of the debt service for the Law Enforcement Center will be 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.

Sheriff's Department

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

Specific Strategic Issues Addressed

Treatment for opiate addiction (treatment providers, psychologists, drug treatment court)
 IT upgrades & major systems purchases (Sheriff's Dept video, storage, MIS)
 Partnerships with outside agencies (drugs, interoperability)
 Public & employee safety in County facilities (Building security)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to seek alternatives to incarceration programs	Having inmates successfully complete programs.	Continue to partner on alternatives to incarceration programs and committees	Ongoing
Increase video court appearances to decrease prisoner transports.	Decrease the amount of transports.	Work with Court System to try to increase the video appearances	12/31/2019
Improve investigative and report writing skills leading to a reduction in no prosecution decisions by the District Attorney's Office	Reduction of No Prosecutions	Train supervisors on better report review and case management. Provide the necessary tools to Field Services to include trainings and templates.	Ongoing
Implementation of new software system.	Conversion of data to new system. Use total software package to reduce the various 3rd party software systems.	Improve tracking of replacement equipment on a more regular schedule. Research better transcribing methods to reduce dictation time in order to create better efficiencies.	12/31/2019
Continue to partner with outside agencies as well as in house positions to combat increasing drug sales, especially heroin and meth, within the County	Decrease drug usage in the County	Continued partnership with Agencies in the County with open lines of communication.	12/31/2019
Enhance communications with continued improvement of interoperability with the upgrade to radios throughout the County.	Create a plan for replacements	Creating a better cost savings for the County with bulk purchasing for radio projects.	12/31/2019
Research Commissary Options for the Inmates	Additional commissary options for inmates	Provide resources such as tablets to inmates to increase education opportunities	12/31/2019
Provide Emergency Medical Dispatch (EMD) training for all dispatchers	Completion of coursework.	Host an EMD Training in-house to reduce travel time. The State now mandates that PSAP Centers are certified in EMD.	12/31/2019

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and References	2019 Budget	FTE's	Key Outcome Indicator(s)	
Field Services	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport- Court, Warrants, Human Services.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$152,997	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$89,000		
			TOTAL REVENUES	\$241,997		
			Wages & Benefits	\$3,832,515		
			Operating Expenses	\$506,700		
			TOTAL EXPENSES	\$4,339,215		
			COUNTY LEVY	\$4,097,218		
Jail	Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,306,393	74.50	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,316,393		
			Wages & Benefits	\$5,763,183		
			Operating Expenses	\$961,197		
			TOTAL EXPENSES	\$6,724,380		
COUNTY LEVY	\$5,407,987					
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$392,267	4.00	
			Grants	\$0		
			TOTAL REVENUES	\$392,267		
			Wages & Benefits	\$388,427		
			Operating Expenses	\$3,200		
			TOTAL EXPENSES	\$391,627		
COUNTY LEVY	(\$640)					
Dispatch	911 PSAP (Public Service Answering Point) Dispatch Center and TIME System (Transaction of Information for Management of Enforcement) communications terminal for law enforcement, EMS (Emergency Medical Services) and fire. Field Training Officer Program to train all new employees. Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131 Dispatch Center.	Federal Communications Commission	User Fees / Misc	\$0	14.58	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,056,730		
			Operating Expenses	\$22,524		
			TOTAL EXPENSES	\$1,079,254		
COUNTY LEVY	\$1,079,254					

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruitment/Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$48,980	12.00
			Grants	\$0	
			Use of Fund Balance	\$50,000	
			TOTAL REVENUES	\$98,980	
			Wages & Benefits	\$1,020,151	
			Operating Expenses	\$431,765	
			TOTAL EXPENSES	\$1,451,916	
			COUNTY LEVY	\$1,352,936	
Special Teams	Water safety patrol and rescue services. ERT. (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN (Critical Incident Negotiations Team) handles suicide and armed barricaded suspects. Dive Team - Water rescue, body and evidence recovery. K-9 Program - Drug enforcement and missing persons searches. Drug Unit - Special Drug Enforcement Unit (police departments and Sheriff's Department members). Honor Guard, Project Lifesaver.	Wis. Stats. 59.27	User Fees / Misc	\$12,500	-
			Grants	\$0	
			TOTAL REVENUES	\$12,500	
			Wages & Benefits	\$0	
			Operating Expenses	\$28,400	
			TOTAL EXPENSES	\$28,400	
COUNTY LEVY	\$15,900				
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$43,902	3.54
			Grants	\$0	
			TOTAL REVENUES	\$43,902	
			Wages & Benefits	\$120,391	
			Operating Expenses	\$11,625	
			TOTAL EXPENSES	\$132,016	
COUNTY LEVY	\$88,114				
Outside Agency Appropriations	Animal Shelter Sauk County Disabled Parking Enforcement Assistance Council		User Fees / Misc	\$0	-
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	202,100	
			TOTAL EXPENSES	\$202,100	
COUNTY LEVY	\$202,100				

Sheriff's Department

Outlay	Field Services Squad Cars - 9	\$245,000	Use of Fund Balance	\$0	-
	Field Services Unmarked Squad	\$27,000	Grants	\$0	
	Admin Squad	\$27,000	TOTAL REVENUES	\$0	
	Prisoner Transport Van	\$25,000	Operating Expenses	\$324,000	
			TOTAL EXPENSES	\$324,000	
			COUNTY LEVY	\$324,000	
Totals			TOTAL REVENUES	\$2,106,039	150.62
			TOTAL EXPENSES	\$14,672,908	
			COUNTY LEVY	\$12,566,869	

Output Measures - How much are we doing?

Description	2017	2018 Estimate	2019 Budget
Field Services Division calls for Service	16,003	16,050	16,500
Calls for Service Received by Dispatch	78,772	80,940	81,000
Arrests	4,357	4,800	4,800
Traffic Accidents	1,285	1,300	1,250
Civil Process	2,378	2,100	2,200
Bookings	2,859	2,900	3,000
Warrant Arrests	1,006	608	600
Community Service hours by Inmates	10,088	7,000	6,000

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

Description	What do the results mean?	2017	2018 Estimate	2019 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	1006/671 = 150%	608/706 = 86%	650/700 = 93%
Anger Management Inmate participation/completion	Inmates are participating in the programs provided	23/36 = 64%	12/20 = 60%	15/30 = 80%
Parenting	Inmates are participating in the programs provided	19/23 = 83%	10/20 = 50%	20/25 = 80%
Employability participation/completion	Inmates are participating in the programs provided	24/30 = 80%	26/36 = 72%	25/35 = 71%

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
<u>Revenues</u>											
Tax Levy	11,641,761	11,908,868	12,003,720	12,318,165	12,318,165	12,566,866	248,701	2.02%	Admin Squad Car	27,000	27,000
Grants & Aids	131,480	112,143	219,957	130,410	107,968	148,877	40,909	37.89%	Field Services Squad Cars - 8	245,000	245,000
Fees, Fines & Forfeitures	7,848	7,193	5,663	7,500	5,600	8,800	3,200	57.14%	Field Services Unmarked Squad	27,000	27,000
User Fees	607,138	477,057	402,283	424,402	521,000	490,057	(30,943)	-5.94%	Prisoner Transport Van	25,000	25,000
Intergovernmental	1,132,465	1,231,613	1,179,425	1,445,247	1,077,518	1,390,405	312,887	29.04%		0	0
Donations	7,535	4,917	1,000	5,000	5,000	5,000	0	0.00%			
Miscellaneous	36,170	62,372	29,928	11,900	12,500	12,900	400	3.20%	2019 Total	324,000	324,000
Use of Fund Balance	0	0	211,364	0	455,451	50,000	(405,451)	-89.02%			
Total Revenues	13,564,397	13,804,163	14,053,340	14,342,624	14,503,202	14,672,905	169,703	1.17%	2020	297,000	297,000
									2021	350,000	324,000
									2022	324,000	324,000
									2023	51,000	25,000
<u>Expenses</u>											
Labor	7,993,313	8,258,885	8,307,850	8,171,266	8,465,196	8,774,812	309,616	3.66%			
Labor Benefits	2,978,748	2,999,454	3,110,487	2,932,725	3,315,009	3,406,582	91,573	2.76%			
Supplies & Services	1,840,816	1,833,602	2,015,341	2,339,233	2,348,512	2,167,511	(181,001)	-7.71%			
Capital Outlay	250,817	305,443	619,663	363,513	374,485	324,000	(50,485)	-13.48%			
Addition to Fund Balance	500,703	406,779	0	535,887	0	0	0	0.00%			
Total Expenses	13,564,397	13,804,163	14,053,340	14,342,624	14,503,202	14,672,905	169,703	1.17%			
Beginning of Year Fund Balance			1,078,249	1,862,163	Included in General Fund Total						
End of Year Fund Balance											

In addition to the costs shown directly in the Sheriff's Department budget, the Debt Service fund contains principal and interest payments totaling \$1,862,275 in 2018 and \$1,862,875 in 2019 for debt service on construction of the law enforcement center.

Further costs related to general building services, such as utilities and maintenance staff, are included in the Building Services budget. These costs total \$1,319,814 in 2018 and \$1,053,098 in 2019 which includes \$350,500 outlay.

Includes Budgeted Outside Agency Requests:
 Sauk County Humane Society \$201,000
 Disabled Parking Enforcement \$1,100

Changes and Highlights to the Department's Budget:

Change 1
 Huber has significantly dropped for 2017 and 2018.

Change 2
 The Federal Communications Commission (FCC) has limited phone charges; therefore decreasing telephone revenues.

Change 3
 Increasing housing revenue from 34 inmates to 50 inmates based on averages.

Change 4
 Based on Finance recommendations we have included \$50,000 in vacancy factor

Change 5
 Increase in Humane Society appropriation from \$147,000 to \$201,000

	2018 Revised Budget	Cost to Continue Operations in 2018	Change 1	Change 2	Change 3	Change 4	Change 5	2019 Budget Request
Description of Change			Decrease in Huber Board	Decrease in Telephone	Increase in housing	Vacancy Factor	Humane Society	
Tax Levy	12,318,165	472,353	15,000	20,000	(262,652)	(50,000)	54,000	12,566,866
Use of Fund Balance or Carryforward Funds	455,451	(455,451)				50,000		50,000
All Other Revenues	1,729,586	58,324	(15,000)	(20,000)	303,129			2,056,039
Total Funding	14,503,202	75,226	0	0	40,477	0	54,000	14,672,905
Labor Costs	11,780,205	401,192						12,181,397
Supplies & Services	2,348,512	(275,481)			40,477		54,000	2,167,508
Capital Outlay	374,485	(50,485)						324,000
Transfers to Other Funds	0	0						0
Addition to Fund Balance	0	0						
Total Expenses	14,503,202	75,226	0	0	40,477	0	54,000	14,672,905

Issues on the Horizon for the Department:

Housing revenue currently offsets the property tax request; however, if we lose rentals in the future we would need to offset the loss in revenue. A potential issue on the horizon is Lincoln Hills will be converting to an Adult Prison which could effect housing revenues.

ACRONYMS

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

ACRONYMS

- M -

MA	Medical Assistance or Medicaid
MATC	Madison Area Technical College
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

- O -

OMB	Office of Management and Budget (United States)
OT	Occupational Therapy

- P -

P&Z	Planning and Zoning
PGW	Persian Gulf War
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
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
USDVA	United States Department of Veterans Affairs
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
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.

GLOSSARY

(As these terms apply to Sauk County)

BOND ANTICIPATION NOTES (BANs)

Short-term (one year or less) debt issued to provide funding. This short-term debt is expected to be paid off by the issue of long-term bonds.

BONDS

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board action.

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED

BUDGET, MODIFIED

BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

BUDGET MESSAGE

The opening section of the budget, prepared by the Administrative Coordinator, provides the County Board of Supervisors and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization.

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

A projection of capital improvements anticipated over the following ten years. Reviewed and updated annually, the plan assists in budgeting and financing decisions.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment. These items generally have a useful life of less than three years and are included in the operating budget.

CAPITAL IMPROVEMENT

An active or proposed non recurrent expenditure in one or more specified plan years of an amount usually in excess of \$25,000 for costs associated with a permanent fixed asset (e.g. Building, land, highway and technology improvements, equipment) which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS FUND

Fund to account for the purchase or construction of major capital facilities which are not financed by proprietary funds.

CARRY FORWARD FUNDS

Funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. Carry forward funds can only be approved through County Board action.

GLOSSARY

(As these terms apply to Sauk County)

CASH ACCOUNTING

Accounting basis by which amounts are recorded on the day cash changes hands. For instance, a revenue would be recorded when and to the extent a payment is made, not when and in the amount of an invoice being issued.

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

Members consist of both County Board Supervisors and citizens. Most commission and board members are appointed by the Chairperson of the Board of Supervisors and approved by the full County Board. The Executive and Legislative Committee is the only committee elected by the full County Board. Responsibilities include making policy recommendations that affect county government services and operations.

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

A Medical Assistance funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

A Medical Assistance funded program to provide community services to persons with developmental disabilities who are relocated or diverted from nursing homes and Intensive Care Facility's-Mental Retardation (other than the centers).

COMMUNITY INTEGRATION PROGRAM II (CIP II)

A Medical Assistance funded program to provide community services to elderly and physically disabled persons after a nursing home bed is closed. County participation was mandated effective January 1, 1990.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver;COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-

Waiver) A Medical Assistance funded home and community based waiver program serving the same target group as CIP IB. CSLA provides funds that enable individual to be supported in their own homes.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT SERVICE

Payment of interest, principal, and related costs to holders of a government's debt instruments.

DEBT SERVICE FUND

Fund for accumulation of and the payment of general long-term debt principal and interest.

DEPRECIATION

That portion of the cost of a fixed asset which is charged as an expense during a particular period due to the expiration of the useful life to the asset resulting from wear and tear, deterioration or obsolescence.

GLOSSARY

(As these terms apply to Sauk County)

EFFECTIVENESS MEASURE

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Also outcome measure.

EFFICIENCY MEASURE

A type of performance measure that reports the measure of how much output or outcome can be produced or provided by a given resource level or how much input it takes to produce a given level of outcome. Indicators that quantify the relationship between inputs and outputs which can be expressed as productivity ratios or a unit-cost ratios.

ENCUMBRANCE

Amounts committed to be spent (i.e. a contract has been signed) but for which services have not yet been performed to make the County fully liable for payment.

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUATION

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts). Generally also called fair market value of full value.

EQUITY

The excess of assets over liabilities. Also referred to as fund balance, or retained earnings.

EXPENDITURE

The use of a financial resource for current operating expenses, debt service or a capital project.

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

Twelve month period to which the annual operating budget applies. Sauk County uses a January 1 to December 31 calendar year as its fiscal year.

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

GLOSSARY

(As these terms apply to Sauk County)

FUND BALANCE

The difference between fund assets and fund liabilities.

- Nonspendable-Amounts that cannot be spent because they are not in spendable form, or legally/contractually required to be remain intact.
- Restricted-Amounts are restricted by external parties or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- Committed-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- Assigned-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed.
- Unassigned-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed or assigned.

GAAP

Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

GASB

Governmental Accounting Standard Board. A national organization that promulgates governmental GAAP.

GENERAL FUND

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

GENERAL FUND BALANCE APPLIED

Financing method which reduces both the General Fund balance and the tax levy required by applying general fund resources to offset expenses within a given budget year.

GOALS

A statement of the ideal desired outcomes for a division, department, program or the County as a whole. Should reflect desired outcomes or results as identified in the vision.

GOVERNMENTAL FUNDS

A category of funds through which most governmental functions are financed. The measurement focus is on spending, so typically only current assets and current liabilities are included on these funds' balance sheets. Includes the general, special revenue, capital projects, and debt service funds.

GRANTS AND AIDS

A category of revenue that represents funds received from the state or federal government. The funds may have been given to the county for a specific purpose or for general county use.

INDIRECT COST ALLOCATION PLAN

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as the Administrative Coordinator or Accounting. Grantee departments are those that provide services directly to the public.

INFORMATION SERVICES CHARGEBACKS

The cost of services and equipment provided by the Management Information Systems Department to other departments on a cost reimbursement basis.

INPUT INDICATOR

A type of performance measure indicating the volume of resources used in delivering a program or service.

GLOSSARY

(As these terms apply to Sauk County)

INTERGOVERNMENTAL REVENUES

A category of revenue that represents funds received from other governmental units for services provided by the county.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. Internal service funds include the Highway Department and County Insurance Funds.

MA

Medical Assistance. A state health care financing program.

MAJOR FUND

A fund is considered major if it is the primary operating fund of the County, or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has three major funds: General, Human Services, and Debt Service.

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.

GLOSSARY

(As these terms apply to Sauk County)

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.

GLOSSARY

(As these terms apply to Sauk County)

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 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 \times \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.