



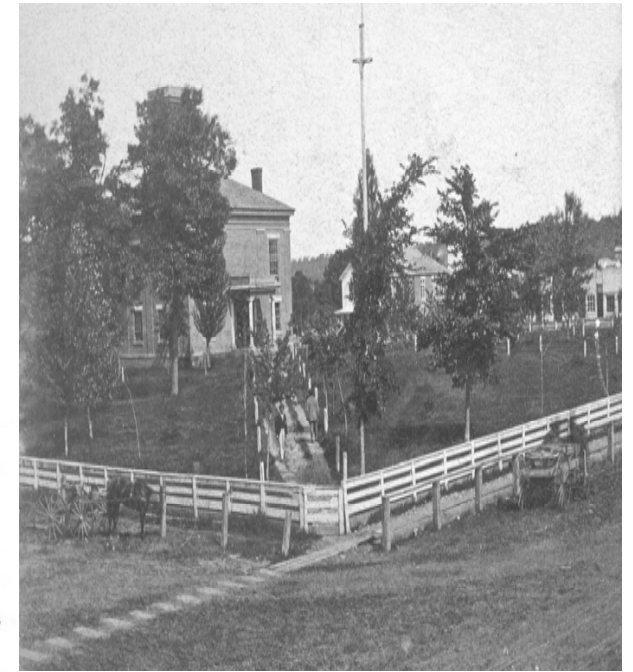
Celebrating 175 Years

AN ACT to organize the county of Sauk.

Be it enacted by the Council and House of Representatives of the Territory of Wisconsin :

Organized. § 1. That from and after the second Monday in March, 1844, the county of Sauk shall be and remain, to all intents and purposes, an organized county of this Territory, and shall have all the rights and privileges which organized counties in the same of right have; and the said county of Sauk, shall when the township lines within its limits shall be surveyed be bounded as follows, to wit: on the north by the town line between towns thirteen and fourteen, and the right bank of the Wisconsin river, wherever said bank extends south of said line, on the east by the range line between ranges seven and eight east, and the said right bank wherever the same extends west of said line, on the south by a line running through the middle of the main channel of the Wisconsin river, where the said river runs through ranges seven, six, five, four, and three east, and on the west by the range line between ranges two and three east, and until the said township

Boundaries of the county.



Sauk County, Wisconsin

2019 Adopted Budget



Sauk County Board of Supervisors November 2018

Peter Vedro – County Board Chair
William Hambrecht – County Board Vice-Chair

Finance Committee:
John S. Dietz – Chair
Thomas Kriegl – Vice-Chair
Kristin White Eagle – Secretary
Kevin Lins
William F. Wenzel

Jean Berlin
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Tommy Lee Bychinski
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Scott Von Asten
William F. Wenzel
Kristin White Eagle
Charles Whitsell

Celebrating Sauk County's 175th Anniversary in 2019

On the cover...

(Top Right) Courthouse square c 1872 - One of the earliest known pictures of downtown Baraboo shows the square and courthouse looking northwest from the corner of Oak and Third Streets in about 1872. The brick courthouse had been completed in 1857 after nearly two years of construction due to delays in getting enough locally-made brick. Stone columns held up the roofs of two entrance porches on the east and west ends of the building. After the building was destroyed by fire in 1904 the stone columns were salvaged and still adorn a house on Tenth Avenue in Baraboo. The building on the north side of the square behind the flag pole was the Wisconsin House, an early pioneer hotel and tavern, which was demolished in 1912 to make way for the Al. Ringling Theatre.

(Top Left) Sauk County Courthouse from the corner of Oak and Third Streets taken in 2018.

Above photos, captions, and organizational Act are courtesy of the Sauk County Historical Society.

“The mission of the Sauk County Historical Society is to preserve, protect, maintain and disseminate the history of Sauk County; and to assist other historical societies and local history related endeavors in Sauk County.”

Photos on the bottom left and bottom right are courtesy of the Sauk County Highway Department.

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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:

Priority	Strategic Issue
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 22 outside agency requests, up from 19 in 2018, for a total of \$1,810,876, 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.

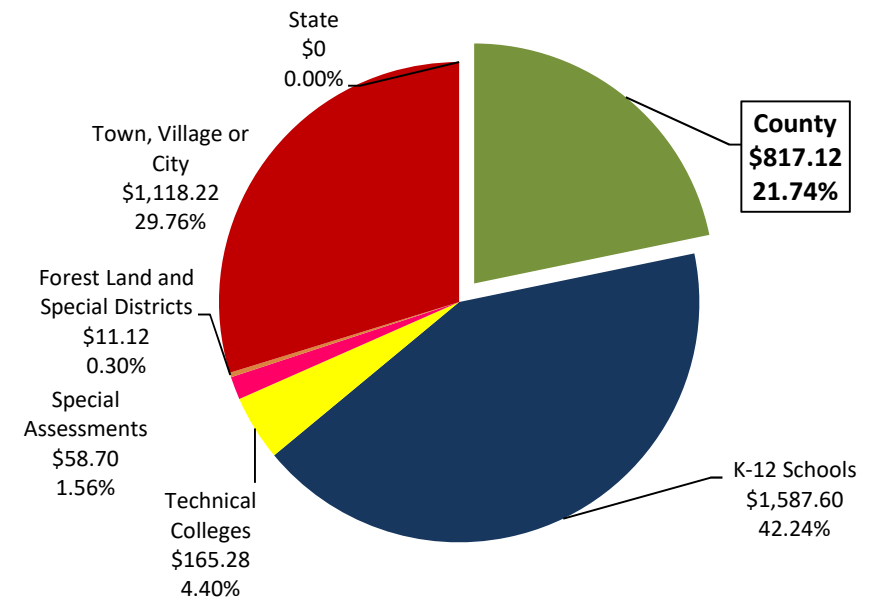
- The intense legislative and public scrutiny of local government budgets continues in 2019, as the overall impact of property taxes paid on homes, businesses, and industries continues to be of concern. Wisconsin Statute §66.0602 limits property tax levy dollar growth by the percent of new construction (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.

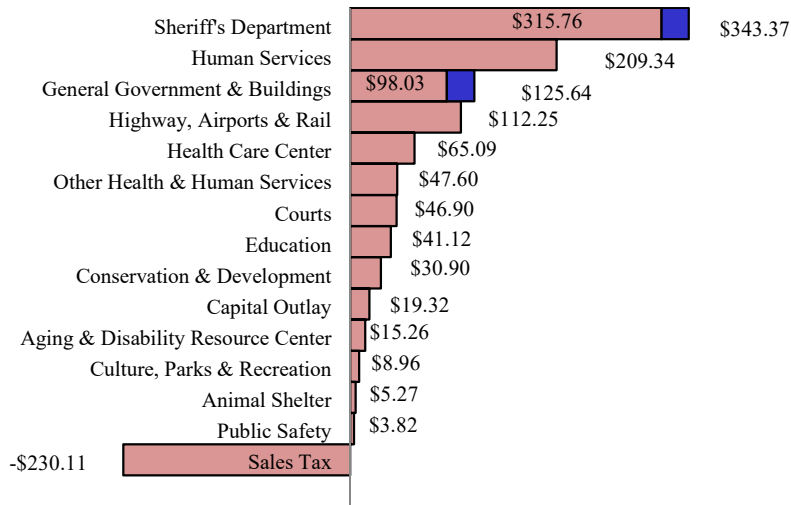
Property Taxpayers: The County property taxpayer, and their ability to pay, is a crucial component of budget construction. The following is a chart which demonstrates how an average tax bill is allocated. Variation will be seen from one municipality to the next.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Sauk County

Wisconsin

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sauk County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish budget documents that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



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Sauk County formed in 1844 making 2019 the 175th Anniversary of the County's founding. The depth and breadth of services and programs that Sauk County offers has expanded since its inception and county government touches citizens in many ways. County government has a dual role of providing state services at the local level as well as being a unit of local self-government. Counties offer programming and services in General Government Services; Justice and Public Safety; Public Works; Health and Human Services; and Conservation, Development, Recreation, Culture, and Education. Counties serve a diverse constituency, providing services that are integral to and enhance the quality of life for their constituents.

It is in considering this role through a strategic planning process that the Sauk County Board of Supervisors developed the following vision and mission statement:

Sauk County Vision

To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability, and resources.

Sauk County Mission Statement

To provide **essential services** to the residents of Sauk County in a **fiscally responsible manner** that promotes **safety, economic development, and stewardship of natural resources** while encouraging the development of **cultural, social, and community values** that enhance human dignity.

The County has determined that for 2019, this overarching mission should guide two specific budget priorities. While many factors, such as mandated activities and stability of a variety of revenue streams, influence the County's budget process, the broad priority statements were developed to drive the decision-making process for the 2019 budget. In terms of the services the County provides and the specific objectives of the 2019 budget process, the Board believes:

Sauk County Budget Priorities

Budget Priority 1

Cross Sectional Analysis of County Operations

Like many similar organizations, Sauk County's organizational structure is the product of evolution rather than conscious effort. This process has produced an oversight mechanism more suited to managing programs than to assessing the overall effectiveness of the County's effort. To some extent the fourteen standing committees of the Board and over fifty special committees, commissions and auxiliary boards in which Board members participate have created silos that impede collective and collaborative efforts to improve outcomes. This budget includes the following actions in this regard:

- ✓ The Criminal Justice Coordinating Council unites the efforts of multiple departments.
- ✓ Programmatic review and prioritization of existing programs includes analysis of outcomes that result from service expansions or reductions, and thorough discussions regarding what programs and services to provide. The enhancement of performance measures continues as a necessary component of this effort.
- ✓ The Administrative Functional Group continues to map processes that cross departmental lines to ensure consistency.
- ✓ The Health Care Center has teamed up with the Aging and Disability Resource Center to provide meals for the Meals and Wheels Programs. The Sauk County Board is addressing the issues of programming for the aging population by exploring options to skilled nursing care (i.e. assisted living) that maximize revenue streams and resources.

- ✓ The Board continues to invest and support evidence-based programs that meet the needs of the community, such as the Nurse Family Partnership. In addition, additional social worker positions in Child and Adult Protective Services will address the needs of the community.

Budget Priority 2

Proactive Relationships to Retain Programmatic and Financial Flexibility

As complexity increases, funding streams change, and the public expects higher customer service, the County's response will be to increase creativity and innovation. The County must continue to reach out to forge new relationships. This will also allow Sauk County to retain programs through flexible financial relationships. This budget seeks to address forging new relationships through:

- ✓ Great Sauk State Trail development with the Ho-Chunk Nation, 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.
- ✓ As traditional revenue streams continue to decline or stagnate it is imperative to identify appropriate revenue sources to ensure continuity. The County continues to research the applicability of enhanced revenue streams through the generation of appropriate user fees and use of existing resources.
 - User fee reviews ascertain appropriate levels are in place to sustain operations.

- The County continues to be cognizant of changes in funding from both the state and federal levels.
- The County seeks out partnerships in the private and public sector to maximize the revenue we obtain.
- The County is seeking increased economic development through placemaking activities.
- ✓ Coordinated Regional and Statewide Activities. The 2019 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully.
- ✓ The Board has opened a dialogue with other governmental bodies regarding funding streams and tax policy issues related to Wisconsin county government. Inter-governmental meetings with overlapping taxing jurisdictions have been an integral component of County government operations for many years.
- ✓ Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
 - Management Information Services has been providing technical support in a cooperative agreement with the City of Baraboo.
 - The County is working on a new agreement with the Tri-County Airport partners and top users of the airport.

2019 Budget Issues Policy Implementation

Priorities are identified from the broader, countywide planning process, and policies deal more specifically with budget issues. Policies and priorities both serve a distinct function in directing the decision making for the budget.

Budget Policy 1

Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

The intent of this policy is to direct County departments to organize their activities around the needs of their customers so that as resources become more restricted, the most vulnerable are the first served. While this process is certainly not a science and requires careful judgments by managers and staff, it provides necessary guidance as to the intent of the Board of Supervisors.

- ✓ Funding for core services has continued, this includes services for safety, highway maintenance, and human services.
- ✓ The Board allocated tax levy to fund Human Services programs where State funding is inadequate to meet local needs.
- ✓ The Aging and Disability Resources Center has conducted needs assessments and designed programs that allow the elderly to thrive in our communities.
- ✓ Public Health, along with private partners, has developed programming to target at-risk populations with essential care (i.e. dental). Public Health's Nurse Family Partnership program is an evidence-based program that targets first-time mothers.

- ✓ Creation of Criminal Justice Coordinating Council to develop evidence-based programs to reform the criminal justice system.
- ✓ Sauk County Development Corporation studied affordable, available housing in Sauk County. This will be used to design programing in the future.

Budget Policy 2

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

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

- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs.
- ✓ 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 (Great Sauk State Trial \$350,000; space needs study/renovation \$750,000; building security \$330,000; and other items)
 - Start-up program costs (community liaison \$96,644 and placemaking programs \$50,000)
 - Contingency fund \$350,000
 - Vacancy and turnover \$950,000
 - General fund reserves are not used to fund ongoing operations
- ✓ General fund reserves are never used to fund ongoing operations. Sauk County maintains sufficient fund balances to meet its long- and short-term business needs. It is essential that

these reserves be protected and maintained for day-to-day business uses (cash flow), long-term projects (the planning and construction costs of capital projects), and unanticipated emergencies. This policy also reflects a financial policy that the County will not offset the cost of operations through the use of fund balance.

- ✓ Conservative budget practices and sound financial policies have allowed Sauk County to accumulate a General Fund balance in excess of the twenty-five percent required by the County’s working capital policy.

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.

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

- ✓ The Management Information Systems Plan which governs the development and maintenance of computer hardware and software and provides a mechanism for managing expenditures. Copier maintenance and replacement have been incorporated into the county-wide plan for equipment expenditures.
- ✓ Judicious use of fund balance to fund large, non-recurring or rarely recurring expenditures.

- ✓ Planning programs which feed directly into the annual budget cycle: the capital improvement ten-year plan and the five-year capital outlay plan allow for the planned use of resources.
- ✓ Continuity of operations planning continues with a complete review by department and committees with specific succession planning done annually.
- ✓ The County chose to levy for future fluctuating debt payments based on the average debt repayment amount for years 2015 – 2021 to stabilize the dollars levied for debt repayment.

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.

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

There has been much discussion in recent years concerning the deterioration of the partnership between the State and local governments. Unfunded or under-funded State mandates negate local elected officials' ability to develop policy consistent with local needs and desires. Conflicting priorities and decreased funding are a function of the democratic process and the global, national, and state economies. However, if the County Board wishes to retain the ability to focus County resources on County priorities, it cannot

supplant state aid with levy dollars for the implementation of State mandates.

The State of Wisconsin continues to have budget issues. In making revenue projections for various forms of aid, the County utilizes guidance provided by the corresponding State agency. When specific allocations or projections are not available, historic funding patterns are used to estimate anticipated funding. While this policy remains a valid response, some discretion is necessary in the case of temporary loss of funding.

- ✓ The County has continued to utilize attrition as a means of controlling expenditure growth. This, coupled with the implementation of strategic resource alignment discussions across functional groups, allows for appropriate program sizing.
- ✓ The Board made a conscious decision in 2019 to increase levy-funded positions in various health and human services programs to address a rising demand. Continued efforts at cross-departmental coordination are expected to minimize the impact to clients.

Budget Policy 5

Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

Sauk County is careful to remember that the programs the County administers have an impact on other units of government within the County and with our neighboring counties.

- ✓ Sauk County provides voter registration services for many municipalities for a fee. Other municipalities would have to

spend more to obtain the training and equipment necessary to perform the function themselves rather than paying the County to provide the service. The Management Information Systems department contracts with the City of Baraboo to provide information technology management services. The Highway department contracts with other municipalities to provide road maintenance and snowplowing.

- ✓ The County continues to investigate opportunities for shared services and joint ventures with other governmental units through regular bi-annual intergovernmental meetings.
- ✓ 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.

This policy recognizes the responsibility to the economic and cultural health of the community. It also recognizes that there are real limits to the County's ability to meet that responsibility. The 2019 budget includes support for County economic development; funding for library services; support of education through the partnership with the University of Wisconsin (UW) Extension and the UW-Platteville at Baraboo/Sauk County campus; and direct and supplemental support for the arts, history and humanities.

- ✓ Implementation of energy efficiency projects and solar.
- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs.
- ✓ Continued partnerships with the University of Wisconsin and the Sauk County Development Corporation have provided for the development of educational and economic development.
- ✓ Support continues for the National Association of Counties award-winning Arts, Humanities & Historic Preservation efforts. Partnership models and strong collaborations have made the program successful.
- ✓ Support continues for the community liaison position to help implement the Place Plan.

Budget Policy 7

The County's physical assets shall be properly and timely maintained. Deferring maintenance so that other programs can be provided is strongly discouraged.

Even with recognition of the current economic climate and levy limits, Sauk County's Five-Year Capital Plan and Ten-Year Capital Improvement Plan are realistic about impending major repairs and expenditures. Future projects include projections of ongoing operational costs, cost savings and revenues.

- ✓ Highway road, infrastructure and equipment maintenance continues on schedule, and Sauk County has determined that debt issuance for these expenditures will not occur. Commitment to maintaining 6 to 10 miles of county highway each year utilizing tax levy and not debt issuance.
- ✓ Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance projects, such as carpet replacement or roof repairs.

Environmental Analysis

The mission, strategic objectives, and budget policies must all be considered within the context of those demographic and economic trends which form the environment within which this budget was developed. The following statements summarize that environment:

Location

Sauk County is comprised of 538,432 acres, (a total of 830.9 square miles), including 22 towns, 14 villages, and 3 cities and is located in South Central Wisconsin, approximately 40 miles northwest of Madison and 100 miles northwest of Milwaukee. In addition, Sauk County is less than 250 miles from the Chicago and Minneapolis-St. Paul metropolitan areas. There are 300 miles of state highways, 298 miles of County trunk highways, and 1,100 miles of town, village and city roads. Interstate Highway 90/94 runs diagonally through the County and provides easy access to many major Midwestern cities.



Location of Sauk County, Wisconsin

The geographic profile comparing Sauk County to the State of Wisconsin shows that Sauk County is less densely populated than other regions of the state.

	Sauk County	Wisconsin
Land area in square miles	831	54,158
Persons per square mile, 2018	74.6	107.2

History

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

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

In the years 1840 through 1860, Sauk County was in a pioneering phase. The population increased from a few hundred residents to almost 19,000 during that 20-year time frame. Principal activities included wheat farming and the raising of hops. The 1860's and 1870's saw another economic boom stimulated by the expansion of railroads through the County. Villages and cities were chartered and the number of farms in the county peaked at 3,886. By the turn of the century, the county population had exceeded 33,000 and the production of dairy products and row crops became more predominant in agriculture.

Population growth slowed during the early part of the twentieth century. Industrial development and tourism stimulated growth again in the decade immediately following World War II and most recently during the last 25 years.

Demography

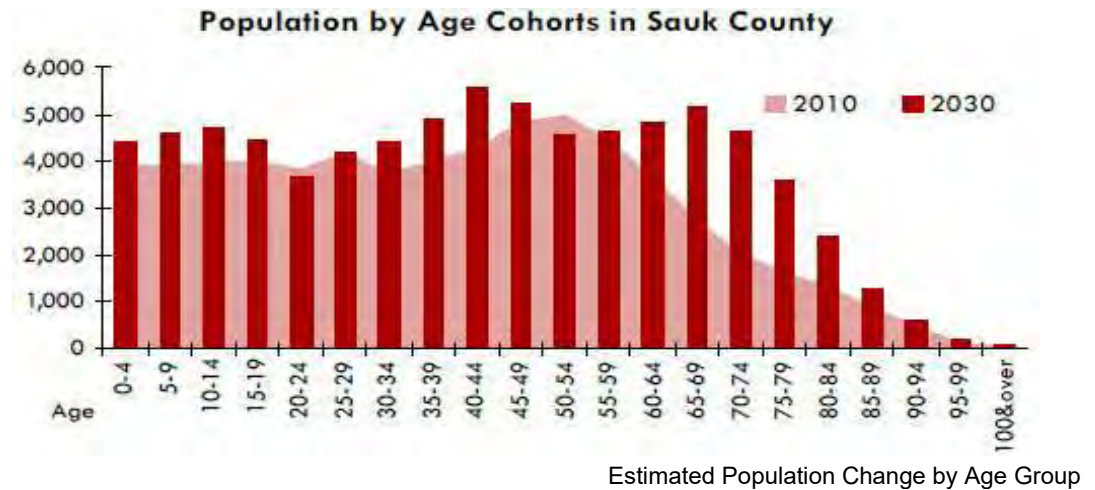
The 2018 estimated Sauk County’s population is 61,976 people. Since 2000 the population has increased by 12.7%. This rate of growth is significantly higher than that of the state as a whole, ranking Sauk County as 10th among the 72 counties. The median age of County residents is 41.4 years (also higher than the state's median age).

The population is not diverse, and the largest minority groups are American Indian (1.5%) and Hispanic/Latino (4.9%). The 25,293 family households in the County with an average family size of 2.47 persons are comparable to that of the state as a whole.

As a premier tourist area, the transient population of Sauk County is large. The Wisconsin Dells / Lake Delton area alone accounts for an additional 50,000 visitors daily. Devil’s Lake State Park in Baraboo is the number one state park in the state of Wisconsin with 3 million visitors per year. This coupled with importing workers to staff the tourism related industries significantly increases overall population figures.

There are 30,007 housing units in the County. Seasonal or recreational housing units comprise 8.29% of the available housing. Sixty-nine percent of the occupied dwellings are occupied by the owners, which is a higher rate than that of the state as a whole.

A slightly lower percentage of residents have high school as well as bachelor's or graduate degrees as compared to the state as a whole. A smaller percentage of individuals (10.1%) fall below the federal poverty standards.



The population of the County has grown at a rate that generally outpaces both the state and the nation, although was slightly less than the state in 2016. The rate of net in-migration will increase, due in part to a comparatively strong local economy, affordable housing and in part to an improved transportation corridor to Madison. These factors will increase the demand for additional housing units, particularly in the low to moderate affordability range. The increasing number of people will also increase the demand for a wide variety of public services in areas like education and law enforcement.

	<u>Sauk County</u>	<u>Wisconsin</u>
Population Profile ⁽¹⁾		
Population, percent change from 2016	0.09%	0.14%
Population, 2017 estimate	63,981	5,783,278
White persons, 2017 ⁽³⁾	91.1%	81.3%
Hispanic or Latino	5.0%	6.9%
American Indian	1.5%	1.2%
Black	1.0%	6.7%
Asian	0.7%	2.9%
Other	0.8%	1.0%
Less than 18 years old, 2017 ⁽³⁾	22.8%	22.3%
18 – 64 years old	59.2%	61.6%
Persons 65 and older	18.0%	16.1%
Highest Educational Attainment - 2017 ⁽³⁾		
Bachelor's degree or higher	22.3%	22.1%
High school graduates (includes bachelors or higher)	90.9%	61.4%
Less than high school	9.1%	16.56%
Geographic Profile		
Land area in square miles	831	54,158
Persons per square mile, 2017	74.9	106.8
Housing		
Housing units, 2017 ⁽³⁾	30,426	2,695,462
Home ownership rate, 2017 ⁽³⁾	68.7%	67.0%
Households, 2017 ⁽³⁾	25,678	2,328,754
Projected persons per Household, 2017 ⁽³⁾	2.43	2.41
Median sales price, Dec 2018 ⁽⁴⁾	\$188,000	\$190,000*
Average sales price, Dec 2018 ⁽⁴⁾	\$216,225	\$216,284*
Earnings		
Median household income, 2017 ⁽³⁾	\$54,447	\$54,610
Per capita total personal income, 2017 ⁽⁸⁾	\$44,037	\$46,762
Persons below poverty level, 2017 ⁽³⁾	9.9%	11.8%
Unemployment Rate - Not seasonally adjusted ⁽⁵⁾		
December, 2018	2.4%	2.5%

	<u>Sauk County</u>	<u>Wisconsin</u>
Occupational Profile ⁽²⁾		
Manufacturing	16.4%	16.4%
Trade, transportation, utilities	24.6%	23.6%
Professional, financial, information	18.0%	23.4%
Education, health	15.8%	22.2%
Leisure, hospitality	21.7%	10.1%
All other	3.5%	4.3%
Largest Employers ⁽⁶⁾		
Ho Chunk Casino, Hotel and Convention Center	2,000	
American Axle & Manufacturing Inc	860	
Cardinal IG Company	685	
Sauk County	639	
Sysco Baraboo LLC	601	
Lands' End Inc.	600	
Wal-Mart (Lake Delton & Baraboo)	599	
LSC Communications	501	
Reedsburg Area Medical Center	500	
Flambeau Inc.	480	
Baraboo School District	471	
St. Clare Hospital	360	
Sauk County Equalized Land Values – 2018 ⁽⁷⁾		
	\$ Value	% of Value
Residential	4,669,686,800	62.8%
Agricultural	53,754,800	0.7%
Manufacturing / Commercial	2,044,475,800	27.5%
Forest / Undeveloped / Other	669,521,800	9.0%
(1) - Source: Wis. Dept. of Administration, Demographic Services Center		
(2) - Source: Wis. Dept. of Workforce Development, Office of Economic Advisors, Census of Employment & Wages (ES202)		
(3) - Source: United States Census Bureau		
(4) - Source: South Central Wisconsin Multiple Listing Service (*South Central WI-Columbia, Dane, Dodge, Green, Rock and Sauk Counties)		
(5) - Source: Wis. Dept. of Workforce Development		
(6) - Source: ReferenceUSA and Primary Research by Sauk County.		
(7) - Source: Wis. Dept. of Revenue		
(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Accounts		

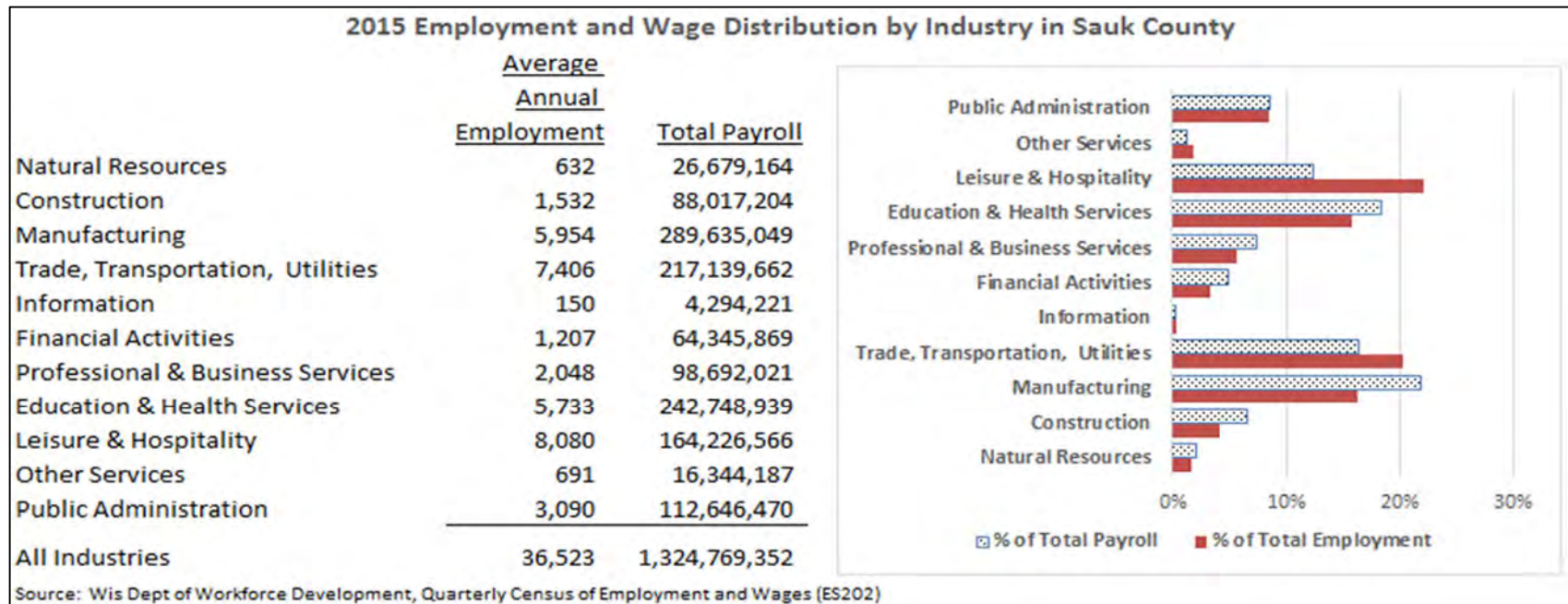
Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has been able to maintain a robust and diversified economy. The most recent estimates from the Wisconsin Department of Workforce Development (WDWD) indicate that while the leisure pheasant and hospitality sector accounts for approximately 21.7% of the total employment in the County (11.8% of local wages) it is followed closely by trade (wholesale and retail) at 24.6% and manufacturing, at 16.4%.

When looked at in terms of percent of total payroll, manufacturing pulls far ahead of other sectors at 21.9%. An anomaly in the data also occurs because the County's largest employer, the Ho Chunk Casino, is a tribal enterprise, and its employees are grouped under “governmental or public administration” categories.

Unemployment rates for May of 2018 are at 2.2%. Sauk County typically has lower rates of unemployment than both the state and nation, and is quicker to recover during recessions.

Per capita income for the County in 2017 was \$44,037. Sauk County is lower than that of the state as a whole, due in part to employment in the lowest paying wage sector of leisure and hospitality. Median household income is \$54,447.



Governmental Structure

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

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

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

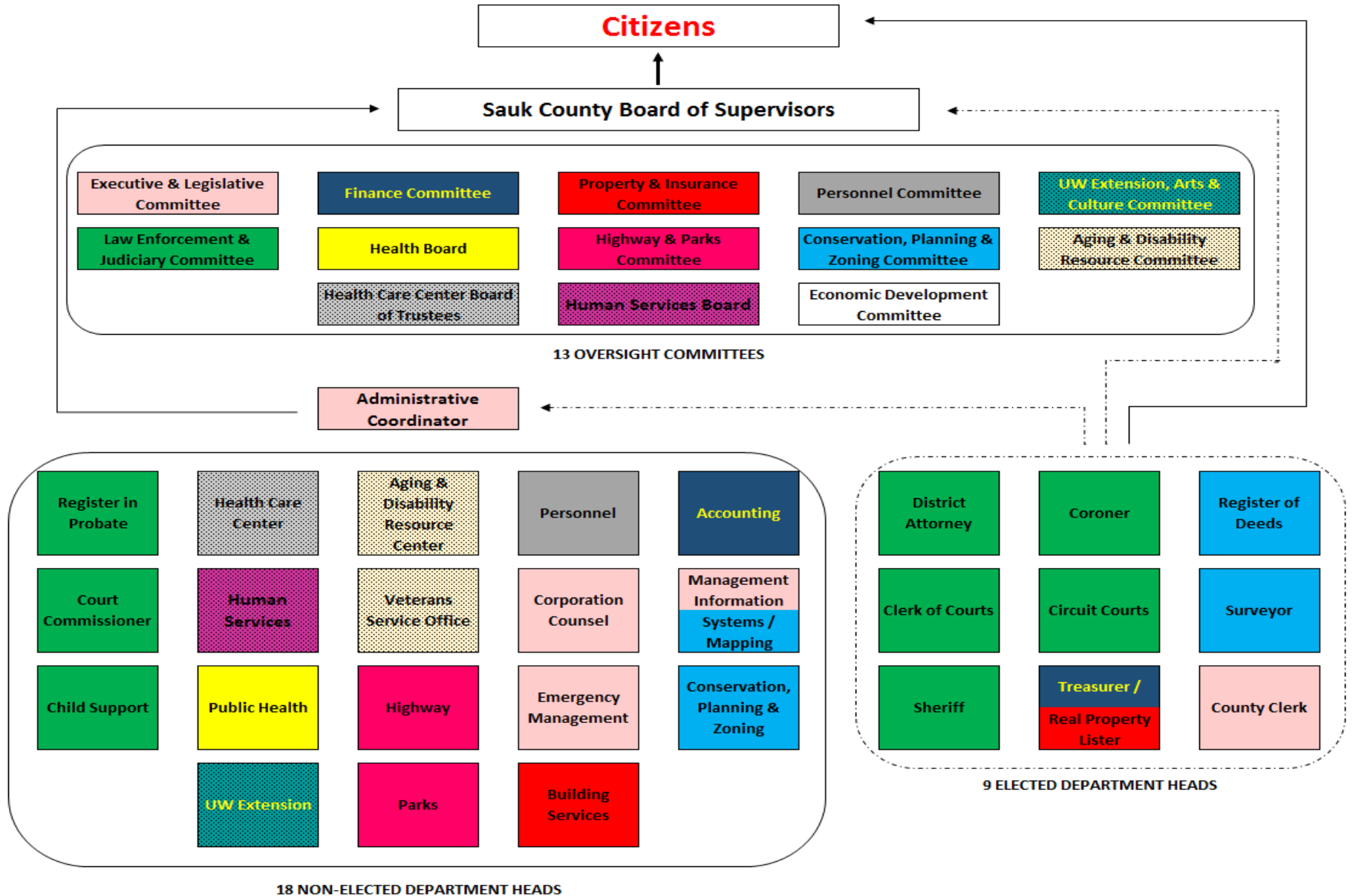
conducting the County Board sessions, and naming committee membership.

The County Board further appoints an Administrative Coordinator as an employee of the County to supervise and manage the daily operations of County government, and act as chief administrative officer of the County. The Administrative Coordinator's duties include ensuring that all County ordinances and state and federal laws are observed and enforced, and representing the County Board's will and commands. The Administrative Coordinator also appoints and supervises 18 department heads. In addition to the 18 departments with appointed department heads, there are 9 departments supervised by elected officials or state employees.

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

Sauk County Organizational Structure

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



Factors Affecting Budget Implementation

The 2019 Sauk County Budget maintains the quality and quantity of services provided historically. Along with budget priorities, policies and environmental conditions, other related factors shape the budget. They include financial management policies, non-fiscal policies, and plans and ordinances.

Financial Management Policies

The Sauk County financial policies provide a framework on which the budget is developed, the policies guide our day-to-day operations, and provide the County with financial integrity. The financial policies assist the County Board and Administrative Coordinator in the financial management of the County, and provide continuity as County Board and staff members change. The policies most pertinent to the budget process are summarized below:

Budget Development and Monitoring Policies:

Wisconsin Statutory Requirements - Sauk County shall comply with all applicable Wisconsin Statutes, including Wis. Stat. § 65.90, Municipal Budgets, which requires the County to annually formulate a budget and hold public hearings. This statute also requires the listing of all existing indebtedness, all anticipated revenue from all sources, and all proposed appropriations for each department, activity, and reserve account during the ensuing year. The budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for the first six months of the current year, and estimated revenues and expenditures for the balance of the current year. Finally, the budget shall show by fund all anticipated unexpended or unappropriated balances and surpluses. This budget meets these requirements.

Property Tax Dollar Levy Limit - Wisconsin counties are subject to dollar levy limits under Wis. Stats. § 66.0602. Counties may not increase their levy by a percentage equal to the greater of 1) 2018 net new construction divided by 2018 equalized value (1.37 percent for Sauk County) or 2) zero percent. This limit may be adjusted by

transfers or consolidations of services between the county and other units of government, specific debt service changes, or referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids. Sauk County's actual 2018 payable 2019 levy for the 2019 budget is \$31,162,356, which is within the limit.

Balanced Budget - A balanced budget shall be adopted and maintained throughout the entirety of the budget year. A balanced budget is defined as a financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses *only if* there is the *certainty* that subsequently received revenues will replenish the fund balance. It is extremely rare that fund balances will fund operations. This budget meets the definition of a balanced budget. (Financial Policy 2-96, Annual Budget Process)

Any increase in expenditures or expenses, decrease in revenues, or combination of the two that would result in a budget imbalance may

require budget revision. Budget revisions are accomplished by the full County Board. (Financial Policy 15-95, Appropriations)

Each budget shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Use of / Addition to Fund Balance. A fund balance policy governs the use of fund balance and protects the interests of the County. This policy prevents the arbitrary application of unassigned funds to offset the tax levies of various funds. The policy further specifies that twenty percent of the total expenditures budgeted in the General, special revenue, and fiduciary funds shall be considered separate from General Fund balance. A similar consideration of retained earnings shall be made in each proprietary fund. This allows for the maintenance of the highest possible bond rating while providing for sufficient cash flows for County operations under normal conditions and most unusual conditions without reliance on short-term borrowing.

All unspent appropriations shall lapse to fund balance at the end of each budget year. To avoid taxing citizens more than once for the same purpose, re-appropriation of lapsed funds may be allowed by specific County Board action if a) the funds support a project that spans more than one year, b) the funds arise from a source that designates their use to a specific purpose, and c) the funds support a project that was not completed in the year budgeted but the original purpose still needs to be accomplished in the next year. (Financial Policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy)

Revenue - Revenue streams outside the property tax levy and fund balances will be pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to

additional expense, either cash or efforts, will be scrutinized. Further, discretionary user fees will be reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. The County will seek to diversify its revenues so as not to limit the dependence on one or only a few sources. (Financial Policy 1-06, Revenues and Accounts Receivable)

Debt and Capital Acquisitions Policies:

Debt Requirements - Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Wis. Stat. § 67.03(1)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing only 4.67 percent of this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall not be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the asset for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories, and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax

exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost-effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County of at least 2.5 percent. Debt should not be refunded solely for the purpose of improving the County's cash flows.

Capital outlay - Capital outlay shall be defined as expenditure of \$5,000 or greater for an item having a useful life of not less than three years. This includes real property and equipment acquisition or construction. The funding source does not have any bearing on whether an expenditure is for a capital asset. Major repairs or additions to existing assets may be capitalized if these expenditures increase the useful life of the asset, increase the output of the asset or enhance the quality of the output. A group of items whose value in aggregate is greater than \$5,000 but whose individual values are less than \$5,000 shall not be capitalized. (Financial Policy 1-95, Outlay Expenditures)

Capital improvements - A capital improvement shall be defined as expenditure of \$25,000 or greater for an item having a useful life of not less than seven years. A capital improvement plan (CIP) is developed and updated every year with anticipated capital improvement projects over the successive ten years. A team consisting of County Board members and staff reviews all projects, as developed by department managers and their oversight

committees. Projects are prioritized based on need, initial cost, future annual costs, economic impacts, social impacts and relationship to County-wide goals. This CIP is then incorporated into the County's budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, and Financial Policy 4-96, Capital Improvements)

Overall Financial Management Policies:

Accounting practices - Sauk County shall establish and maintain a high standard of accounting practices. All accounting practices will conform to Generally Accepted Accounting Practices as promulgated by the Governmental Accounting Standards Board. The basis of budgeting and financial reporting for each fund is included in the Tables and Charts section of this budget. The County shall comply with all State and Federal laws and regulations. Once accepted by the appropriate oversight body, all grant requirements will be adhered to and any instances of noncompliance will be rectified as soon as possible. (Financial Policy 7-95, Accounting Practices)

Audit - An annual independent audit of the County's financial records by a competent certified public accountant shall be performed. The audit shall meet the requirements of the federal Single Audit Act of 1984, related Office of Management and Budget Circulars, and subsequent amendments and guidance. Internal controls will be maintained to provide reasonable, but not absolute, assurance regarding safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits

requires estimates and judgments by management. (Financial Policy 8-95, Independent Audit)

Investments - Sauk County shall invest its funds under the “prudent person rule.” The objective of these investments, in order of importance, shall be a) preservation of principal, b) liquidity of investments, and c) rate of return. Only investments outlined in Wis. Stats. § 66.0603 will be entered into, and the County will diversify its portfolio by investing in a variety of instruments. Invested funds must be insured or collateralized to their full value. Derivatives shall not be used, and the County will not leverage its investments (borrow monies for the purpose of investing). (Financial Policy 10-95, Investments)

Fiscal Notes - All Sauk County resolutions and ordinances will have a fiscal note attached that shall contain a) the amount of receipt or disbursement, even if County funds are not being utilized, b) from (to) whom the funds are being received (paid), c) the titles of general ledger accounts being used, d) a description of timing of receipts or payments, and e) an indication of whether or not funds are included in the budget. (Financial Policy 14-95, Fiscal Notes)

Cash Handling - Sauk County departments shall use responsible cash handling procedures that keep County funds secure. Cash received by County departments shall be deposited with the Treasurer not less than weekly, preferably daily; remote offices shall be subject to the same rule with deposits going to an

authorized bank instead of the Treasurer. Cash shall be kept in a secure place, pre-numbered receipts shall be used, and a journal of receipts kept. Change funds should be reconciled daily to the receipts journal. Change funds should not be commingled with petty cash funds. Petty cash funds shall be kept in a secure place and reconciled at least monthly. All bank accounts must be first authorized by the Finance Committee. Each bank account’s custodian shall safeguard all checks or other information containing account data, record all transactions, and perform a monthly reconciliation. Whenever possible, the duties of cash handling and reconciliation should be segregated and performed by separate staff. (Financial Policy 2-94, Petty Cash; 5-95, Miscellaneous Bank Accounts; and 3-97, Cash Handling)

Purchasing - Sauk County shall have a standard manner by which to purchase items for county use. Purchases and contracts for less than \$10,000 require at least three documented price quotes (informal, written or verbal, responses by vendors). Purchases and contracts over \$10,000 require bids/proposals (formal, written documentation from vendors in response to a County’s request for specific information), and approval by the County Board. Purchases and contracts over \$25,000 have the same requirements as those over \$10,000, and additionally must be included in the capital improvement plan. Full life-cycle cost comparisons, including maintenance, insurance and present value calculations are required. (Financial Policy 4-94, Purchasing Policy)

Additional Non-Fiscal Policies, Plans and Ordinances

Sauk County has set forward a wide variety of planning documents, analyses, policies, and ordinances which are intended to guide and direct the County Board's actions and appropriations. These planning processes occur on a variety of timelines, some annually, some as infrequently as every five years. Regardless of when reviewed, they all inform the annual budget process, and often the annual budget informs these processes, as well. Taken in total, this body of work establishes the operational priorities of the County. Administrative staff and the Finance Committee made specific recommendations relative to the appropriate funding at the departmental and/or programmatic level. The following table identifies the significant impacts of these funding recommendations on ongoing projects and priorities:

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2019 and Beyond
County Strategic Plan	Develops biennial strategic goals.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2019 budget are detailed in the Transmittal message, <i>2019 Budget Highlights</i> section. April of 2017 was mid-term of office for the Sauk County Board. At this point in every term, the Board reviews and prioritizes major strategic issues facing the County over the upcoming 10 years. The 2019 budget responds to these issues through funding for an assisted living study, placemaking, building security, criminal justice coordination and additional social workers in adult protective services.
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form with an accompanying Employee Policies & Procedures. These establish the policies and procedures used in the administration of the human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	The budget wage and benefit projections are based on the requirements and guidance in the Personnel Ordinance and Policies & Procedures handbook.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2019 and Beyond
Capital Improvement Plan	Forecast major expenditures in excess of \$25,000.	The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure. Road and building maintenance being the priorities.
Succession Planning / Continuity Planning	Forecasting future need in skill sets and capabilities for essential county operations. Development of strategy to address increased competition for workforce talent.	Creates an operational plan for continuity of operations as transition and change occur. Succession planning offers opportunities for talent development. Includes details on areas where restructuring can occur as warranted, by keying on essential tasks within programmatic areas. This is tied to five year plans that anticipate revenues and expenditures in order to maintain ongoing levels of service.
Land Records Modernization Plan	The Land Records Modernization Plan is a requirement by the State of Wisconsin in order to retain certain fees from the recording of documents by Sauk County. This plan defines our activities related to land records improvement. These improvements typically include the digitization of hard copy information and the provision of information to the public via online resources. State Statute requires plan updates submitted to the State every three years.	Ongoing projects include: remonumentation of section corners for which approved GPS Coordinates have not been collected, further improvements to the online Geographical Information System (GIS), and the addition of web-based applications to automate various land information and management functions.
Land and Water Conservation Plan	The functions of this plan are to identify the County's priorities in the preservation of its soil and water resources, to identify appropriate remedial measures, and to allocate necessary resources.	Cross-plan coordination will ensure that the conservation plan is consistent with the Comprehensive Outdoor Recreation Plan and the Comprehensive County plan. It is anticipated that this will allow for maximization of resources.
Community Long Term Support Plan	This plan addresses the palette of services available to individuals maintained in the community as an alternative to long term institutional care.	Minor impacts directed at a limited number of extremely high cost cases. These impacts may, however, increase the County's risk that individuals will require higher cost residential treatment.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2019 and Beyond
Public Health Plan	This plan identifies significant community health issues beyond those mandated by law and establishes priorities necessary to direct the allocation of resources.	Accreditation with the Public Health Accreditation Board occurred. Programmatic changes continue as the department expands preventative programming. The Nurse-Family Partnership Program (a preventative program to address an array of health and social issues) is working with clients and expanding its client list. It is an evidence based program that produces strong societal outcomes.
Place Plan	This plan identifies strategies that will promote cooperation, collaboration, and the preservation and utilization of the County's assets as an opportunity to distinguish it as a unique place.	The first step in implementing this plan will be through hiring a community liaison who will help with many of the goals and strategies laid out in the plan.
Highway Improvement Plan	This plan is a subset of the Capital Improvements Plan regarding highway construction and reconstruction projects.	2019 projects include County Highway C - CTH PF to CTH B (6 miles), County Highway A - Baraboo City Limits to USH 12 (9 miles), County Highway W - STH 113 to CTH X (5 miles), County Highway G - STH 58 to Juneau County Line (10 miles), County Highway O - CTH C to STH 60 (6 miles), County Highway B - STH 23 to STH 60 (11 miles), County Highway P - STH 23 to CTH H (5.5 miles)
Management Information Systems Plan	The Management Information Systems (MIS) Plan governs the development and maintenance of both the hardware associated with the County's computer systems, and the software which operates on them. The intent of the plan is to support the continuous improvement and timely update of county systems in a fiscally responsible manner.	All desktop computers are replaced on a rolling four-year basis, resulting in the replacement of approximately 150 units per year. Servers and network infrastructure are replaced under the MIS Capital Improvements plan, which provides annual funding for improvements over a ten-year period.
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. A new plan was created this year for 2019-2021. Objectives of the plan include supporting those with dementia, food insecurity, improving health aging, advocate, and support caregivers.
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.

Additional Non-Fiscal Policies, Plans and Ordinances		
Plan / Policy	Function	Impacts in 2019 and Beyond
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.
Comprehensive Outdoor Recreational Plan	The recreation plan iterates county services and associated projects, as well as incorporates recreational activities across the county (such as bike trails and the National Parks Ice Age trail) and works to identify recreational assets regardless of ownership. The plan investigates the development of additional recreational opportunities on county owned property.	Will identify areas for growth and improvement in the Parks system. A new plan will be developed in 2019.
Comprehensive Plan	Informs goals and objectives regarding stakeholder views on and about county government and partnership opportunities.	The comprehensive plan goals and objectives have provided a base of information for the development of yearly goals and objectives in departmental areas. The plan is also utilized as a resource when researching public policy decisions.
Great Sauk State Trail Cooperative Plan	This plan establishes and articulates a consistent vision for how the Great Sauk State Trail will be used and what message the trail conveys relative to the area's history, geology, and ecology.	2019 will be the first full year that Tier 1 and 2 of the trail will be open to the public. Planning and building of the trail will continue for 2019.
Baraboo River Corridor Plan	This plan is a partnership between the Village of North Freedom, Village of West Baraboo, City of Baraboo, and Sauk County. This plan will lay the groundwork for future planning efforts and improvements to the Baraboo River Corridor.	Improvements to the Baraboo River will be made and at least one grant is going to be applied for in 2019.

BUDGET SUMMARY

2019 Budget Process

Development of a budget for an organization with as many distinct facets as Sauk County is a highly interactive process between multiple stakeholders. The budget is far more than just numbers on a page. It is the primary method by which the County Board sets policy, implements long-term plans and directs the operations of its government. With such broad reaching and crucial purposes, it is vital that adequate time is given to gather input from the various stakeholders, thoroughly examine the ramifications of changes, and thoughtfully assure that the good of the whole is being maintained.

The following graph shows the complex and interactive relationship between these stakeholders.

Primary Stakeholders in Budget Development

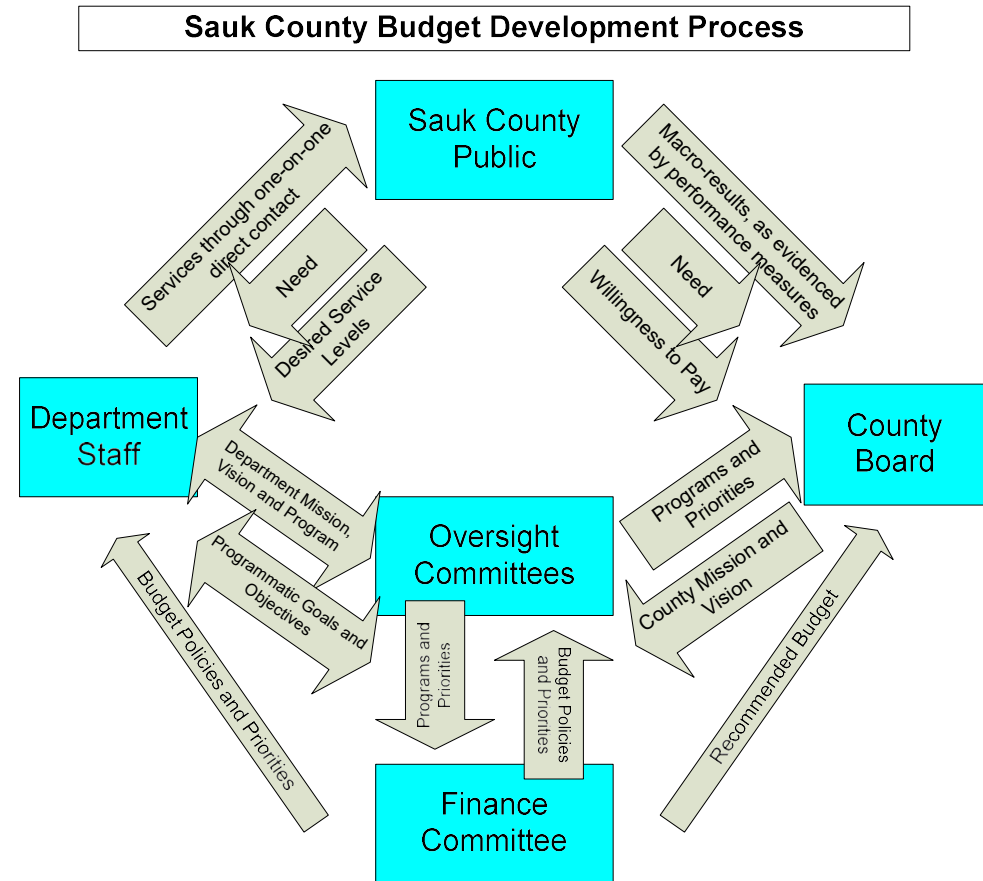
Public (P): The electorate in need of services.

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

Oversight Committees (OS): Committees of the County Board, tasked with conducting more in-depth review of alternatives in program priorities and service provision.

Finance Committee (Fin): Committee charged with developing a framework to manage the budget process and making a budget recommendation to the County Board which allocates available resources to conflicting priorities.

Department Heads (DH): Professionals with detailed knowledge of mandate requirements and capacity to provide given programs.



This “busy” chart highlights the interactive nature of the budget development process. Budget development is by no means linear.

Theoretical budget development translates into a number of specific actions taken by the primary stakeholders. A summary budget calendar shows that a single year's budget development is a year-long endeavor. Although the budget is in effect for only one year, it is built on prior history and sets the stage for multiple upcoming years. The process starts with a review of previous year

outcomes and performance measures through the annual report. Then, current knowledge is applied to develop the budget year's plans and amounts. Whenever uncertainties are encountered, the guidance is to forecast using the most logical and likely outcome while remaining conservative. No decisions are made without consideration of sustainability into the future.

Summary Budget Development Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance Committee review of budget policies & priorities, timeline			Fin									
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)				CB								
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures, projections				OS, DH								
Citizen public input forums					P, CB							
Capital improvement projects developed						DH						
Oversight committee and departmental budget development						OS, DH						
Administrative Coordinator issues budget guidance							DH					
Capital improvements team reviews and ranks major projects for upcoming ten year period								OS				
Technical administrative review of budget submissions								DH				
Finance Committee review of budget submissions									Fin			
Finance Committee proposed budget presented to County Board and public										Fin		
Proposed amendments to Finance Committee recommendation reviewed											Fin	
Public hearing on proposed budget											CB	
Budget adoption											CB	
Information gathering about public need	P, CB											
Budget monitoring	OS, DH											

CB-County Board DH-Department Heads Fin-Finance Committee OS-Oversight Committees P-Public

Budget development begins with articulation and prioritization of Countywide and departmental goals and objectives, accomplished through County Board and committee strategic planning meetings and public forums. The process itself is integrated with decisions and discussions interweaving between departmental staff and the committees of the Board. Specifics of resource need (personnel levels, equipment, etc.) are initially drafted by department managers based on their detailed knowledge of day-to-day operations and funding sources. Elected officials prepare budget drafts and follow the same process as all other department heads. These budgets are presented to oversight committees, whose role is to deliberate and ultimately approve departmental budgets to the Finance Committee. The Finance Committee is tasked with balancing “the big picture” of available funds with all requests, applying the same criteria to all requests. The Finance Committee must forward a budget recommendation to the full County Board in October. The County Board has one month to review the Finance Committee’s recommendation, and the final budget must be adopted in November. The County Board is not required to fund all requests.

Amendments After Adoption

Every effort is made to abide by the budget adopted in November; however, new situations can arise that merit amendments. The Sauk County budget process is governed by Wis. Stat. §65.90, as well as the Rules of the Sauk County Board of Supervisors, which

2019 Summary Data

Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate to look at summary data across the entire spectrum of County services to identify trends and impacts which may not be easily identifiable at the more detailed level.

states that any expenditure change which deviates from the original purpose of the adopted appropriations constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Each proposed change is considered on a case-by-case basis as the need arises.

This amendment process includes transfers requested from the Contingency Fund, as well as additional funds requested to supplement budgeted funds as the result of additional revenues received. A resolution is required to modify the budget.

State law also allows for county boards to delegate specific budgetary fund transfer authority powers to its Finance Committee. The Sauk County Finance Committee is empowered to authorize transfers between budgeted items within an individual office, agency, or department. However, the Finance Committee defers exercising this authority through the Rules of the Board.

Ultimately, the budgetary level of control is the net of revenues and expenses by department. Undue focus on specific line items creates an environment that stifles ingenuity. Focus on specific line items also encourages over-budgeting in each line to guard against potential punishment if that line’s budget is exceeded. Monitoring within categories (such as labor or supplies and services) is considered, but department managers have latitude to alter expenditures that would affect category total budgets.

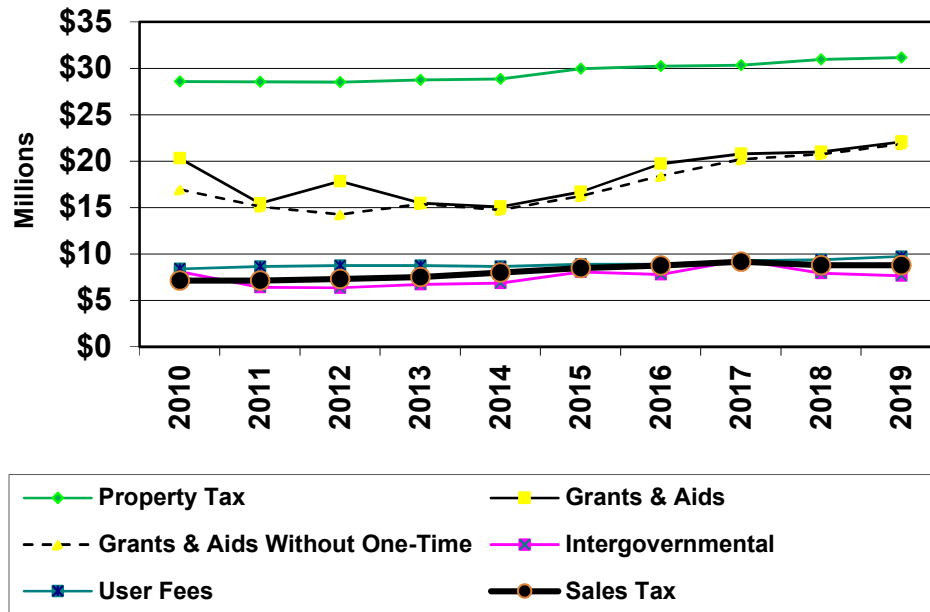
2019 Adopted Budget by Fund Type

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
Revenues						
Property Taxes	\$ 16,771,297	\$ 8,783,238		\$ 5,607,821	\$ -	\$ 31,162,356
Other Taxes	640,195	-		-	-	640,195
Sales Tax	8,775,658	-		-	-	8,775,658
Grants & Aids	4,785,494	14,950,662		2,347,356	-	22,083,512
Licenses & Permits	851,091	23,450		-	-	874,541
Fines, Forfeitures & Penalties	313,000	162,000		-	-	475,000
User Fees	1,665,782	748,460		7,312,986	-	9,727,228
Intergovernmental Charges	3,180,166	2,500		4,049,831	410,219	7,642,716
Donations	5,000	95,866		2,500	-	103,366
Interest	702,158	22,400	20,000	77,000	3,300	824,858
Rent	460,302	-		-	-	460,302
Miscellaneous	173,971	22,900		4,500	-	201,371
Transfers from Other Funds	84,000	934,483	1,496,456	1,191,241	-	3,706,180
Use of Fund Balance	5,353,077	475,483	346,419	1,563,000	122,397	7,860,376
Total Revenues	43,761,191	26,221,442	1,862,875	22,156,235	535,916	94,537,659
Expenses / Expenditures						
Wages & Salaries	18,236,910	8,219,520		8,719,603	-	35,176,033
Labor Benefits	6,691,030	2,970,148		3,889,924	-	13,551,102
Supplies & Services	11,375,294	13,764,284		7,403,067	480,000	33,022,645
Debt Service - Principal	-	-	1,755,000	855,000	-	2,610,000
Debt Service - Interest & Charges	-	-	107,875	279,741	-	387,616
Capital Outlay	3,935,777	1,160,490		931,900	-	6,028,167
Transfers to Other Funds	3,522,180	107,000		77,000	-	3,706,180
Addition to Fund Balance	-	-	-	-	55,916	55,916
Total Expenditures	43,761,191	26,221,442	1,862,875	22,156,235	535,916	94,537,659
Net Change in Fund Balances	(5,353,077)	(475,483)	(346,419)	(1,563,000)	(66,481)	(7,804,460)
 Estimated January 1 Fund Balances	 <u>39,747,964</u>	 <u>9,559,809</u>	 <u>1,039,256</u>	 <u>21,399,148</u>	 <u>954,384</u>	 <u>72,700,561</u>
 Estimated December 31 Fund Balances	 <u>\$ 34,394,887</u>	 <u>\$ 9,084,326</u>	 <u>\$ 692,837</u>	 <u>\$ 19,836,148</u>	 <u>\$ 887,903</u>	 <u>\$ 64,896,101</u>

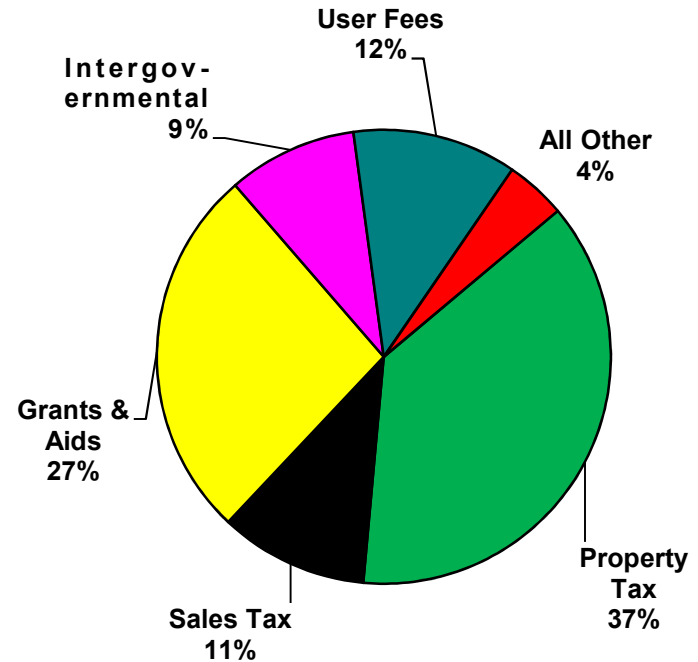
Revenues

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

**Revenue Trends by Category
2010-2019**



**Relative Size of Major Revenues
2019 Budget**



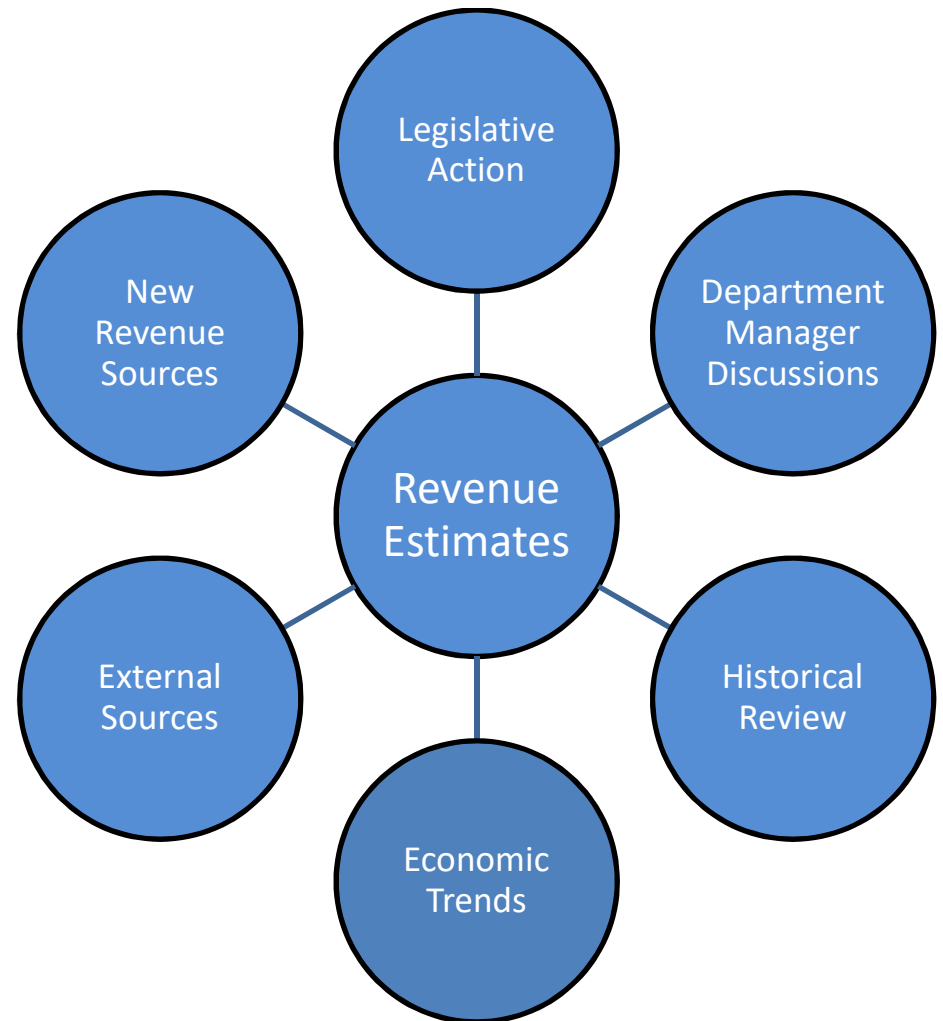
The Revenue Trends chart shows by category how Countywide major revenue sources have changed over time; as well as provides a pictorial view of the revenue relationships. **Of greatest note is the relationship between grants and aids, particularly when excluding one-time grants and aids, and property tax levels.**

Categories not included are: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Transfers, Interest, Other Taxes, Rent, Bond Note Proceeds, Proceeds from Capital Leases, Use of Fund Balance and Donations. These revenues are not included because of minimal overall budgetary impact or they are volatile by nature.

Estimated Revenue Assumptions

Several factors are considered when making the revenue estimates included in the budget. The general assumptions follow, but every revenue line is scrutinized as the budget is drafted.

1. **Legislative Action:** Monitoring the state legislature is a key factor in considering the amount of assistance the State of Wisconsin will provide local governments.
2. **Department Manager Discussions:** Discussions with department heads during the budget process provide vital information to the expectation of revenue streams related directly to their areas of expertise.
3. **Historical Review:** A review of previous years' revenue to assist in the prediction of trends or cyclical flows of revenue streams are considered in making revenue projections.
4. **Economic Trends:** The local economic condition is considered when making projections.
5. **External Sources:** Information from surrounding communities, financial advisors, key vendors and other reliable third-parties is considered in making revenue projections.
6. **New Revenue Sources:** Research and analysis of new and existing cost and fee structures for continued feasibility is employed.



Overview of Major Revenues

Introduction

Revenue estimation is a key component in constructing the annual budget, as well as considering the future budget beyond the one-year timeframe. The overall approach is to make realistic yet conservative projections based on the best information available at the time. The approach is to consider total fund revenues as a “basket” of individual revenues, each with its own history of predictability, stability, or volatility. The actual collection of individual revenue sources is expected to vary from the estimate.

The methods used are a combination of trend analyses, statistical techniques, forecasting from outside experts, and common sense. Where appropriate, computer models have been developed and information is tracked to provide updated projections.

Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather and the business community’s workforce also affect collections. Special attention is focused on the major revenue sources which comprise the County’s budget.

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

Magnitude of Revenues by Fund

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

Property Tax Levy

Description	A levy on real and certain personal property owners within Sauk County based on equalized valuation. The property tax dollars include general purpose levy dollars, as well as special purpose levies such as bridge and library aids that may not be levied equally over all municipalities. Exemptions from the levy may apply to eligible governmental and not-for-profit entities. The property tax levy is the revenue source most under the control of the Board of Supervisors. In its simplest form, the amount of the levy is determined by estimating the amount of anticipated cost of providing services and subtracting the anticipated revenues from other sources.																																		
Authorizations	Wis. Stats. §65.90 – Municipal budgets. Wis. Stats. §66.0602 – Local levy limits. Wis. Stats. §74.47(1) – Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.																																		
Source	Real and certain personal property owners in Sauk County.																																		
Use	Generally expendable at the County’s discretion. Special purpose levies for bridge aid, libraries, and veterans service may only be used for those specific purposes.																																		
Payment	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, as well as the local school districts and technical colleges. The first half installment is due by January 31 and is paid to the municipal (town, village or city) treasurers. These treasurers retain their municipalities’ share and remit the remainder to the county for further distribution. All property taxes after January 31 are paid to the County, with the second and final installment due July 31. Tax collections become the responsibility of the County, and all other taxing jurisdictions receive the full amount of their taxation. The County may charge interest and penalty totaling 1.5% per month. After three years delinquency, the County may acquire ownership of properties.																																		
Expiration	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																																		
History	<table border="1"> <thead> <tr> <th>Year</th> <th>Amount</th> <th>Amount Over/(Under) Levy Limit</th> </tr> </thead> <tbody> <tr><td>2010</td><td>28,592,971</td><td>(589,823)</td></tr> <tr><td>2011</td><td>28,538,084</td><td>(1,485,957)</td></tr> <tr><td>2012</td><td>28,513,778</td><td>(1,226,097)</td></tr> <tr><td>2013</td><td>28,758,630</td><td>(407,347)</td></tr> <tr><td>2014</td><td>28,848,878</td><td>(354,710)</td></tr> <tr><td>2015</td><td>29,962,311</td><td>(0)</td></tr> <tr><td>2016</td><td>30,227,641</td><td>(0)</td></tr> <tr><td>2017</td><td>30,350,425</td><td>(43,526)</td></tr> <tr><td>2018</td><td>30,969,018</td><td>(0)</td></tr> <tr><td>2019</td><td>31,162,356</td><td>(0)</td></tr> </tbody> </table>	Year	Amount	Amount Over/(Under) Levy Limit	2010	28,592,971	(589,823)	2011	28,538,084	(1,485,957)	2012	28,513,778	(1,226,097)	2013	28,758,630	(407,347)	2014	28,848,878	(354,710)	2015	29,962,311	(0)	2016	30,227,641	(0)	2017	30,350,425	(43,526)	2018	30,969,018	(0)	2019	31,162,356	(0)	
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Assumptions & Future Expectations	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend which has continued with a widening gap each year. Levy limits imposed at the State level are expected to continue indefinitely.																																		

Sales Tax

Description	County option sales tax of 0.5% “piggy-backed” on the Wisconsin sales tax of 5.0%. Enacted by Sauk County April 1, 1992.																																													
Authorizations	Wis. Stats. Chapter 77, Subchapter V. Sauk County Code of Ordinances §30.04.																																													
Source	Purchases (as defined by the State of Wisconsin) within Sauk County. Exemptions from the tax may apply to eligible governmental and not-for-profit entities.																																													
Use	For the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy.																																													
Payment	The State of Wisconsin collects and administers the sales tax on the County’s behalf. After retaining an administration fee of 1.75%, the State forwards the County’s portion of sales tax collections monthly.																																													
Expiration	None.																																													
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Assumptions & Future Expectations	With its strong tourism base in the Wisconsin Dells and Lake Delton vacation area, Sauk County maintains large sales tax collections considering it is primarily rural. Prior economic conditions softened collections in 2009, but 2010 and subsequent collections are strong. Due to this line item’s volatility and general economic conditions, the County favors a conservative budget approach. The 2019 estimate is the same as 2018.																																													

Grants & Aids

Description	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for programs. Rarely, private grantors extend funds as well.																																														
Authorizations	Multiple variations by agency and type of grant.																																														
Source	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.																																														
Use	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of \$746,603 from the State are discretionary grants and aids.																																														
Payment	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																														
Expiration	None.																																														
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Assumptions & Future Expectations	<p>Each grant is examined based on its particular set of facts and assumptions in light of pending changes from the Federal and State levels. Emphasis is placed on reviewing the degree to which the service provided is mandated and the amount of matching funds or time are needed.</p> <p>The continued erosion of grant funding and governmental aids puts extreme pressure on local governments to maintain essential services. Excluding these applications of one-time funds further illustrates the erosion of funding for ongoing programs. The discretionary shared revenue aid stayed relatively unchanged, but future reductions are expected.</p>																																														

Intergovernmental

Description	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.																																													
Authorizations	Payments from various Federal, State and other governmental agencies.																																													
Source	The five largest are charges for Highway maintenance and repairs; Management Information System (MIS) operation, maintenance and replacement of the components of the County's computer network; court security provided by the Sheriff's Department to the Courthouse; home delivered meals preparation provided by the Health Care Center for the Aging & Disability Resource Center (new in 2016); and self-insured workers compensation charges based on State insurance rates.																																													
Use	By allocating expenses between departments, the user departments are often able to claim additional costs against grants, gaining more funds for the County.																																													
Payment	Most charges are calculated by the Accounting Department and charged via the payroll system or through journal entries.																																													
Expiration	None.																																													
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Assumptions & Future Expectations	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department, a decrease of \$577,000. Court security charges are based on the actual costs of staff assigned to those tasks. Sauk County is using existing Health Care Center staff and kitchen equipment to prepare home delivered meals rather than contracting for their preparation. Nutrition program administration was an interdepartmental charge in 2015 only, as that program's management evolved. Sauk County is self-insured for workers' compensation, and there have been favorable losses allowing for low, stable rates charged to departments. The years 2008 through 2010 included operation of Unit A, a 94 bed portion of the County jail. These revenues at their height were \$1.7 million, but decreased significantly with the Unit's closure, \$844,000 is budgeted for 2019. The remaining intergovernmental charges are based on historical averages.																																													

User Fees

Description	This category represents a wide range of sources, typically payments received for direct service provision.																																													
Authorizations	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.																																													
Source	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																																													
Use	User fees offset the costs of providing specific services.																																													
Payment	Fees are generally collected at the time a service is provided.																																													
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Assumptions & Future Expectations	<p>Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their payer source. Clerk of Courts fee projections are based on past trends, taking into account increased use of municipal courts which decrease the County's fee collections. Register of Deeds filing fees are based on past trends as well, while considering economic conditions. Finally, Sheriff's Department fees for civil process are based on historical service use, while fees projected from charges for electronic monitoring remain relatively static given that the program has reached maximum capacity without adding more staff for monitoring</p> <p>Discretionary user fees are reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. Reliance on user fees is expected to continue, if not increase slightly as grants and aids decrease.</p>																																													

All Other

Description	This category represents a wide range of sources, including Other Taxes, Licenses & Permits, Fines & Forfeitures, Donations, Interest, Rent, and Miscellaneous. It excludes Transfers Between Funds and Uses of Fund Balance.																							
Authorizations	Other taxes, licenses and permits, and fines and forfeitures are generally authorized by multiple Wisconsin statutes and the Sauk County Code of Ordinances.																							
Source (Primary listed)	<p>Other taxes: Interest and penalties on delinquent property taxes and real estate transfer taxes.</p> <p>Licenses & Permits: Conservation, Planning & Zoning land use and sanitary permits; and Environmental Health retail food inspections.</p> <p>Fines & Forfeitures: Clerk of Courts fines for traffic and other violations.</p> <p>Donations: ADRC home delivered and congregate meal programs and health department services.</p> <p>Interest: Interest earned on around \$53 million of invested funds. Also interest repayment on Community Development Block Grants.</p> <p>Rent: Revenues from communication tower and fiber optic contracts.</p> <p>Miscellaneous: Principal repayment on Community Development Block Grants. Interest on delinquent fines.</p>																							
Use	Offsets the costs of overall County management and statutory obligations.																							
Payment	Varies by category.																							
Expiration	None.																							
History (2018 and 2019 are budgeted numbers)	<table border="1"> <thead> <tr> <th>Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2010</td><td>3,431,841</td></tr> <tr><td>2011</td><td>3,501,289</td></tr> <tr><td>2012</td><td>2,949,586</td></tr> <tr><td>2013</td><td>3,335,509</td></tr> <tr><td>2014</td><td>2,991,146</td></tr> <tr><td>2015</td><td>3,163,169</td></tr> <tr><td>2016</td><td>3,034,182</td></tr> <tr><td>2017</td><td>3,802,301</td></tr> <tr><td>2018</td><td>3,041,300</td></tr> <tr><td>2019</td><td>3,579,633</td></tr> </tbody> </table>	Year	Amount	2010	3,431,841	2011	3,501,289	2012	2,949,586	2013	3,335,509	2014	2,991,146	2015	3,163,169	2016	3,034,182	2017	3,802,301	2018	3,041,300	2019	3,579,633	
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Assumptions & Future Expectations	<p>The economy plays a major role in many of the revenues of this category. A flattened housing market has forced conservative estimates of real estate transfer taxes, land use and sanitary system permits. The economy further negatively impacts collection of fines and forfeitures by the Clerk of Courts, so these amounts have also been held low. Interest on investments decreased over the last ten years but is starting to rebound, from \$300,000 to \$825,000, even with cash balances remaining steady. This has led to increased efforts to seek higher return on investments, while retaining tolerable risk levels. Although a minor part of the budget, donations have languished with the economy. Rent has increased through use of the County's fiber optic network and communications towers to \$460,000.</p>																							

Transfers from Other Funds - It is both appropriate and necessary to transfer from one fund type to another based on the purposes of both the donor and recipient fund. Projections in this category are for specific, known events.

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Recognition of interfund interest	\$7,000
Highway	General Fund	Recognition of interfund interest	\$70,000
Human Services	General Fund	Recognition of interfund interest	\$7,000
Jail Assessment	Debt Service	Transfer of assessments to be used for jail debt reduction	\$100,000
General Fund	CDBG-ED	Transfer of CDBG Close funds	\$934,483
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,191,241
General Fund	Debt Service	Transfer of sales tax for payment of existing debt service	\$1,396,456
Total			\$3,706,180

Use of Fund Balance - Sauk County maintains balances necessary for the County's business purposes in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

- Nonrecurring or rarely recurring **capital outlays** to reduce reliance on borrowed funds and future debt service costs.
- Nonrecurring **startup costs** of projects or programs that are expected to provide savings or increase efficiencies in the future.
- **Prepayment of outstanding debt** to generate greater rates of return than refinancing.
- **Termination costs** of ineffective or inefficient programs.
- All or part of the **contingency fund** since its expenditure is unlikely to occur.
- **Vacancy and turnover** factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.
- **Continuing programs.** Allows funds received in one year to be expended in the next to complete the purpose for which funds were received.

2019 fund balance use detail can be found in the Tables and Charts section of this book. Projected uses of fund balance are **never for operations**.

Fund	Nonrecurring Capital Outlay	Startup Costs	Program Termination	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	2,751,544	96,644	3,475	350,000	575,000	1,576,414	5,353,077
Health Care Center	548,000				250,000		798,000
Highway	750,000				15,000		765,000
Debt Service						346,419	346,419
Land Records Modernization						147,989	147,989
Workers Compensation						122,397	122,397
Human Services					110,000		110,000
Landfill Remediation						95,787	95,787
Aging & Disability Resource Center	70,000						70,000
CDBG-ED Revolving Loans	40,707						40,707
Drug Seizures						11,000	11,000
Total	4,160,251	96,644	3,475	350,000	950,000	2,300,006	7,860,376

Revenues by Fund

Fund	2014	2015	2016	2017	2018	2019	2019 Change from 2018	
	Actual	Actual	Actual	Actual	Amended Budget	Budget	Amended Budget \$	%
General Fund								
General (Major Fund)	\$ 37,126,618	\$ 38,801,641	\$ 39,208,042	\$ 39,275,509	\$ 37,661,619	\$ 38,408,114	\$ 746,495	1.98%
Special Revenue Funds								
Aging & Disability Resource Center	\$ 1,761,056	\$ 1,923,483	\$ 1,864,541	\$ 2,102,567	\$ 2,449,680	\$ 2,357,807	\$ (91,873)	-3.75%
CDBG-Emergency Assistance Program	258,008	-	-	-	-	-	-	--
CDBG-Flood Relief Small Business	43,389	28,278	28,014	-	-	-	-	--
CDBG-Housing Rehabilitation	1,904	29,509	37,472	4,818	20,000	20,000	-	0.00%
CDBG-Economic Devel Revolving Loans	245,052	87,784	89,017	74,786	70,228	1,909,673	1,839,445	2619.25%
Dog License	27,108	27,314	25,898	25,811	24,000	23,450	(550)	-2.29%
Drug Seizures	24,294	8,106	7,336	21,562	100	100	-	0.00%
Human Services (Major Fund)	15,789,713	16,834,245	18,768,832	20,510,696	19,439,261	20,906,867	1,467,606	7.55%
Jail Assessment	95,978	98,123	93,094	102,790	100,000	100,000	-	0.00%
Land Records Modernization	208,265	152,575	398,962	384,896	400,242	412,762	12,520	3.13%
Landfill Remediation	16,998	22,582	36,329	48,181	14,800	15,300	500	3.38%
Subtotal Special Revenue Funds	\$ 18,471,765	\$ 19,211,999	\$ 21,349,495	\$ 23,276,107	\$ 22,518,311	\$ 25,745,959	\$ 3,227,648	14.33%
Debt Service Fund								
Debt Service	\$ 6,673,514	\$ 1,669,176	\$ 9,066,070	\$ 1,533,538	\$ 1,523,297	\$ 1,516,456	\$ (6,841)	-0.45%
Proprietary Funds								
Health Care Center	\$ 9,683,054	\$ 10,906,574	\$ 10,718,949	\$ 11,076,547	\$ 11,745,322	\$ 10,739,841	\$ (1,005,481)	-8.56%
Highway	9,095,831	9,924,280	10,282,974	11,153,410	9,488,272	9,853,394	365,122	3.85%
Subtotal Proprietary Funds	\$ 18,778,885	\$ 20,830,854	\$ 21,001,923	\$ 22,229,957	\$ 21,233,594	\$ 20,593,235	\$ (640,359)	-3.02%
Internal Service Funds								
Insurance	\$ 73,306	\$ 37,699	\$ 42,486	\$ 49,087	\$ 138,621	\$ 120,416	\$ (18,205)	-13.13%
Workers Compensation	261,510	268,980	197,873	220,234	235,333	293,103	57,770	24.55%
Subtotal Internal Service Funds	\$ 334,816	\$ 306,679	\$ 240,359	\$ 269,321	\$ 373,954	\$ 413,519	\$ 39,565	10.58%
GRAND TOTAL	\$ 81,385,598	\$ 80,820,349	\$ 90,865,889	\$ 86,584,432	\$ 83,310,775	\$ 86,677,283	\$ 3,366,508	4.04%

Excludes budgeted use of fund balances and retained earnings.

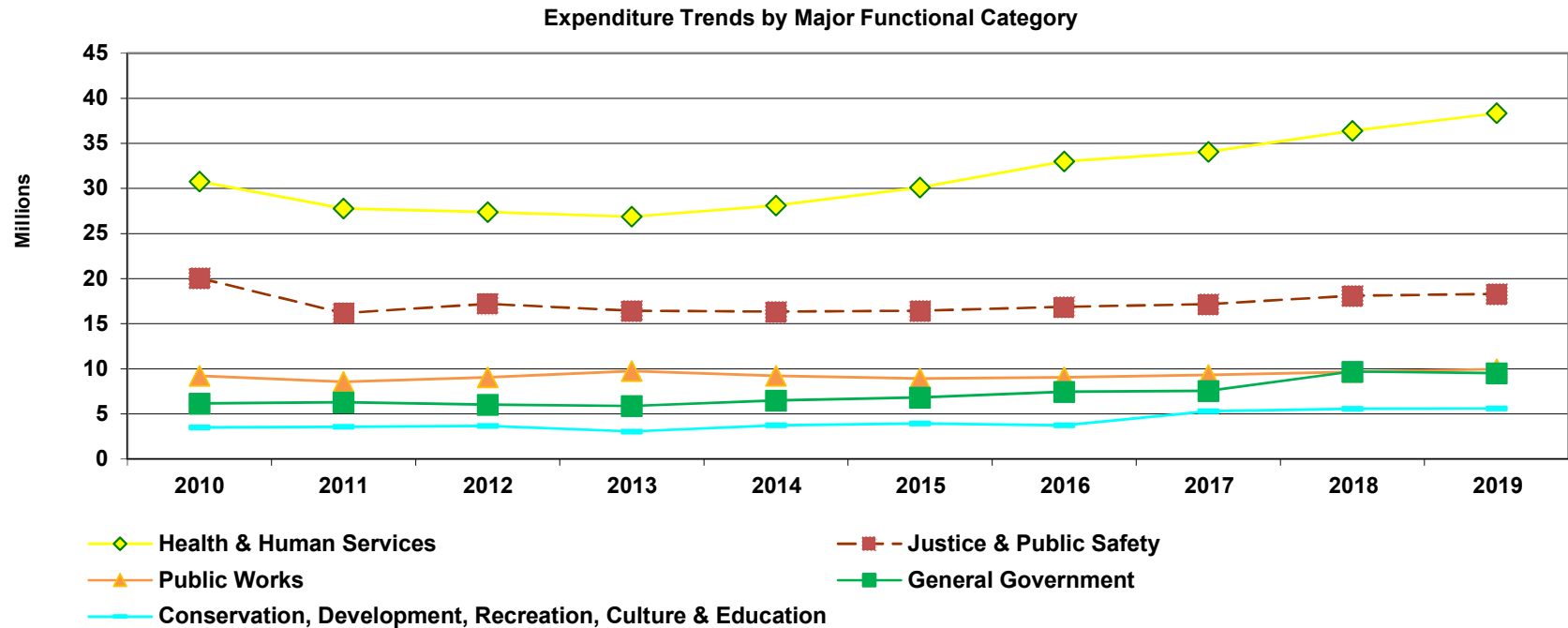
Expenses by Fund

Fund	2014	2015	2016	2017	2018 Amended	2019	2019 Change from 2018	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	%
							\$	%
General Fund								
General (Major Fund)	\$ 35,365,742	\$ 37,375,195	\$ 35,039,581	\$ 37,578,998	\$ 45,769,991	\$ 43,761,191	\$ (2,008,800)	-4.39%
Special Revenue Funds								
Aging & Disability Resource Center	\$ 1,892,966	\$ 1,839,749	\$ 1,790,290	\$ 1,999,337	\$ 2,602,108	\$ 2,427,807	\$ (174,301)	-6.70%
CDBG-Emergency Assistance Program	299,664	204,892	86,544	-	-	-	-	--
CDBG-Flood Relief Small Business	43,446	28,277	28,014	-	-	-	-	--
CDBG-Housing Rehabilitation	14,429	26,313	21,595	3,306	20,000	20,000	-	0.00%
CDBG-Revolving Loans	376,589	-	70,040	280,010	342,652	1,950,380	1,607,728	469.20%
Dog License	27,272	27,187	27,126	26,075	24,000	23,450	(550)	-2.29%
Drug Seizures	34,273	32,190	7,411	12,146	11,100	11,100	-	0.00%
Human Services (Major Fund)	16,512,288	17,322,397	19,533,584	19,012,915	19,616,259	21,016,867	1,400,608	7.14%
Jail Assessment	109,953	98,123	93,094	97,000	100,000	100,000	-	0.00%
Land Records Modernization	238,576	273,019	400,820	380,373	560,752	560,751	(1)	0.00%
Landfill Remediation	96,320	112,443	79,331	72,762	114,281	111,087	(3,194)	-2.79%
Subtotal Special Revenue Funds	\$ 19,645,776	\$ 19,964,590	\$ 22,137,849	\$ 21,883,924	\$ 23,391,152	\$ 26,221,442	\$ 2,830,290	12.10%
Debt Service Fund								
Debt Service	\$ 6,673,514	\$ 1,224,594	\$ 8,612,707	\$ 1,078,248	\$ 1,862,163	\$ 1,862,875	\$ 712	0.04%
Proprietary Funds								
Health Care Center	\$ 10,040,471	\$ 10,413,520	\$ 10,695,928	\$ 10,699,565	\$ 12,526,384	\$ 11,537,841	\$ (988,543)	-7.89%
Highway	9,063,564	8,757,621	8,937,542	9,259,368	10,213,272	10,618,394	405,122	3.97%
Subtotal Proprietary Funds	\$ 19,104,035	\$ 19,171,141	\$ 19,633,470	\$ 19,958,933	\$ 22,739,656	\$ 22,156,235	\$ (583,421)	-2.57%
Internal Service Funds								
Insurance	\$ 51,866	\$ 41,384	\$ 52,182	\$ 52,921	\$ 60,500	\$ 64,500	\$ 4,000	6.61%
Workers Compensation	271,246	148,953	218,819	312,330	235,333	415,500	180,167	76.56%
Subtotal Internal Service Funds	\$ 323,112	\$ 190,337	\$ 271,001	\$ 365,251	\$ 295,833	\$ 480,000	\$ 184,167	62.25%
GRAND TOTAL	\$ 81,112,179	\$ 77,925,857	\$ 85,694,608	\$ 80,865,354	\$ 94,058,795	\$ 94,481,743	\$ 422,948	0.45%

Expenses

Expenses tend to be far more predictable than revenues. Expenses are also more controllable than revenues. Many expenses also follow the existence of grants and aids revenues. The most useful analysis of changes in expenditure patterns over time is by functional grouping of ongoing expenditures. While function-specific and department-specific data are presented in the more detailed section of the budget, changes in expenditures over time are helpful in isolating expenditure patterns. (Functional detail and detailed descriptions are included on the division tabs by functional area). The data for 2010 to 2017 represent actual expenditures, and 2018 and 2019 represent budgeted expenditures. Tabular summaries of each expenditure function and category are included in the Tables and Charts section at the rear of this budget document.

Expenditures by Functional Area



Gross Expenditures by Functional Area

Health and human services continue to lead the expenditures made by the County. Increased programs such as Comprehensive Community Services, Nurse Family Partnership and Substance Abuse and Mental Health Services grants have resulted in increased costs (and related revenues) in this area significantly. The work of the Continuum of Care Committee is hoped to generate recommendations that will mitigate costs and improve the menu of services to better serve residents including the aging baby-boomers.

Justice and public safety expenditures increased in 2008 with additional staffing and support for the opening of County Jail Unit A for additional rental housing space for State jail inmates. The 2009 and 2010 larger amounts, continued through 2012 to varying degrees, relate to expenditures for community redevelopment after the floods of 2008. The 2011 decrease in this category relates to the closure of County Jail Unit A.

Public works expenditures had shown a decrease in recent years due to decreases in state and federal funding. However, 2012 and 2013 show increases due to additional funding for the State Highway maintenance program. The County remains committed to not deferring maintenance on its roads.

General government expenditures are highly comprised of wages and benefits, so the classification and compensation study of 2014 generated large increases in this functional area. Further, position cuts in response to the mid- to late-2000's recession are being restored as the economy recovers.

Conservation, development, recreation, culture and education expenditures have stayed generally stable, except funding for conservation easements and watershed enhancement in 2014 and Great Sauk Trail development of \$1,040,000 (2017), \$519,000 (2018) and \$350,000 (2018).

Debt is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules and taxation to keep annual principal and interest totals stable to aid in a level tax. Outstanding bond issues relate to construction of the law enforcement center (repayment complete in 2021) and construction of the Health Care Center (repayment complete in 2027). Debt is not issued for routine capital expenditures or highway maintenance.

Capital outlay expenditures include routine replacements such as computers and vehicles, as well as large projects such as roof repairs, building security or carpet replacement. Emphasis is placed on analysis of future operating costs related to capital acquisitions.

Expenditures of Property Tax Levy by Functional Area

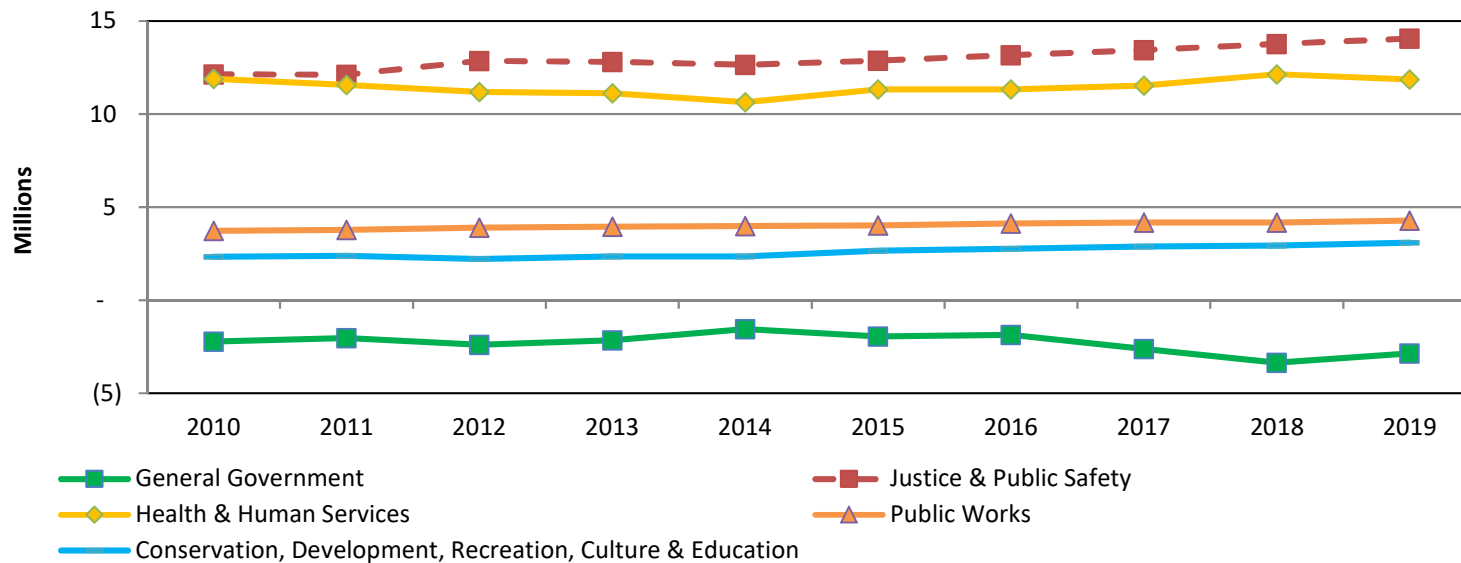
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, increasingly more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$8.78 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

Further, comparing the property tax levy as a percentage of expenditures by function indicates the County’s willingness to support those functions and programs. The impact of the loss of

Federal and State funding becomes more apparent in the following chart.

Property Tax Levy as a Percentage of Expenditures	2010	2019
Health & Human Services	38.67%	30.92%
Justice & Public Safety	60.48%	76.82%
Public Works	40.50%	42.94%
General Government	-36.07%	-30.08%
Conservation, Development, Recreation, Culture & Education	66.90%	55.10%

Property Tax Levy Trends by Function

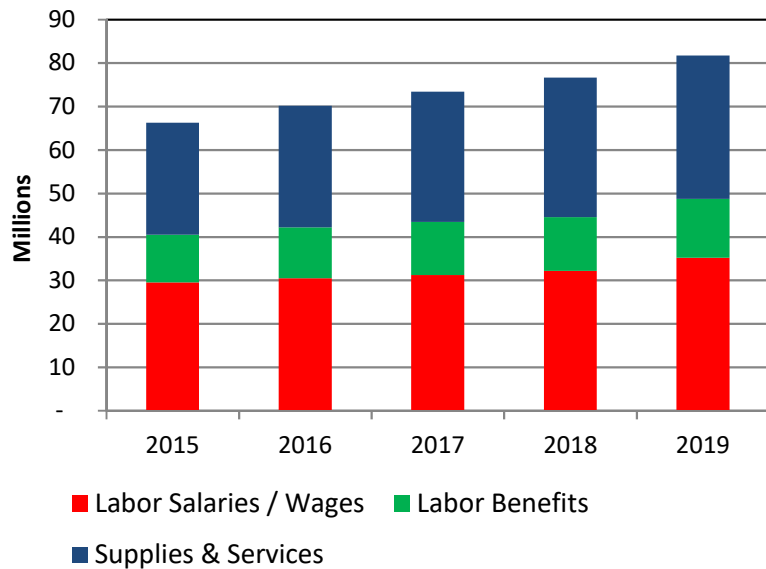


Expenditures by Category

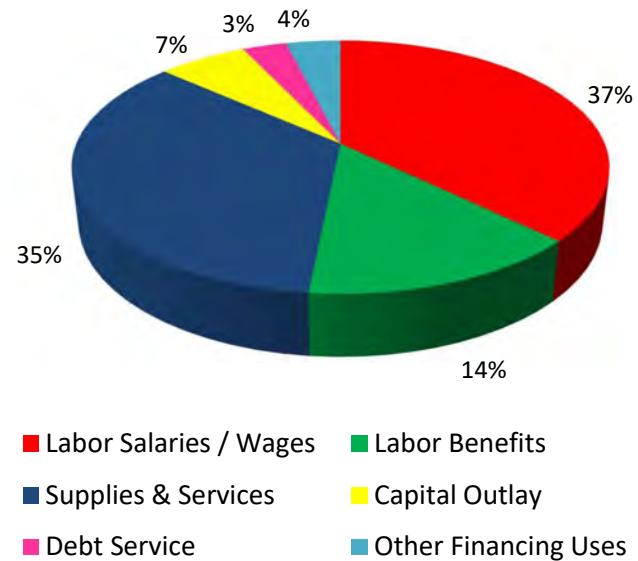
It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2018 how expenses are allocated.

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

Expenses by Category

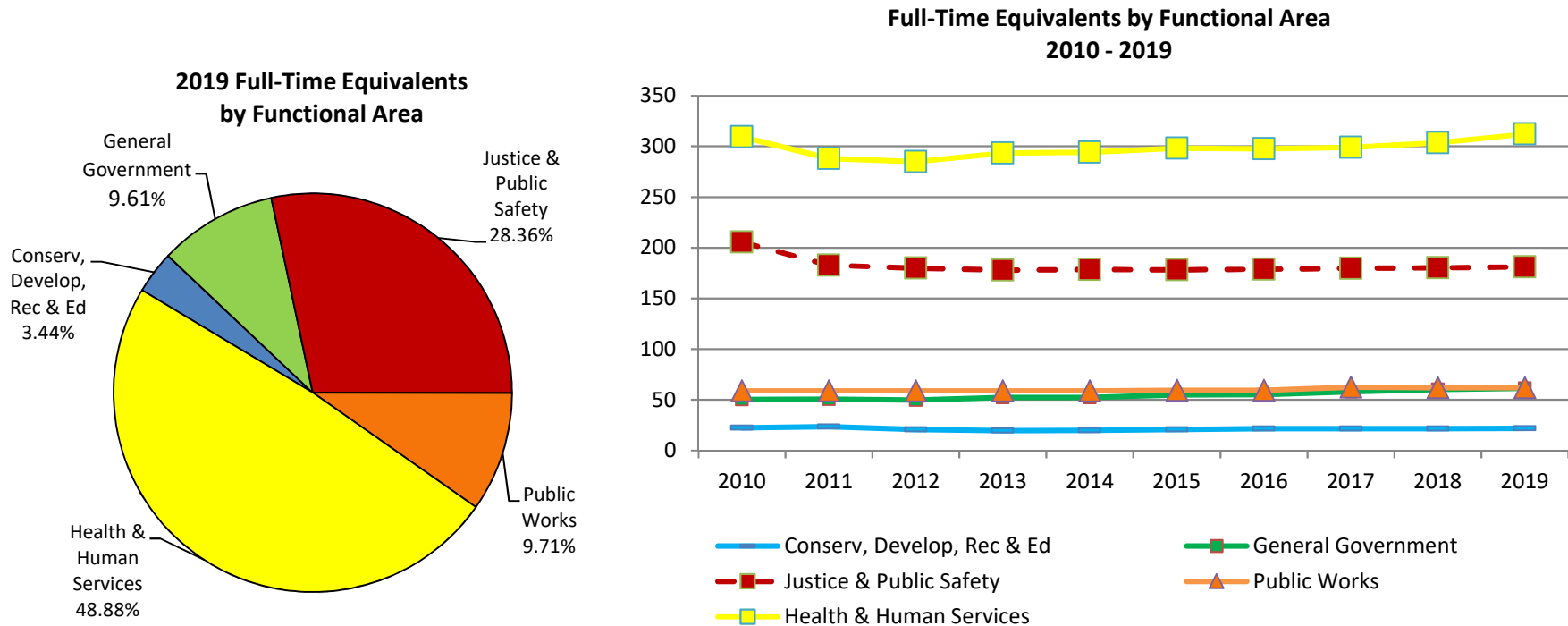


2019 Expenses by Category



Labor and Personnel

As with most governments, Sauk County’s biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 51 percent of the total expenses for 638.55 full-time equivalents (FTE’s) in 2019. Most employees serve in health and human services functions, with justice and public safety being the next largest area. Since personnel is the largest expenditure of the County, projections of future staffing needs and their funding sources are extremely important. Since many positions rely on state funding, future projections are difficult as the state tightens its belt.



At the end of 2010, two staff-intensive programs came to an end, resulting in layoffs: Unit A of the jail was closed (14.77 FTE’s) and provision of Family Care services by the Sauk County Human Services Department was regionalized (22.21 FTE). Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2019 sees an increase in staff of 11.05 FTE’s.

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		5.00	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			5.50	-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		62.00	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 (to Health Care Center)	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	3.06	21.03	12.04
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	8.76	312.15	2.79
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						1.00			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	11.05		
TOTAL COUNTY FTE's	646.98	604.06	594.28	602.04	603.75	611.68	612.65	620.84	627.50	638.55	638.55	-8.43
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.

2019 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
General Government	Administrative Coordinator & Criminal Justice Coordinating	Administrative Specialist	0.20 0.30	Increased need for clerical support for the Administrative Coordinator (0.20 FTE) and Criminal Justice Coordinating (0.30 FTE).
General Government	Criminal Justice Coordinating	Case Manager Project (pre-booking diversion)	1.00	Position created for the pre-booking diversion program.
General Government	Building Services	Assistant Facilities Director Building Maintenance Technician Building Maintenance Technician Part-Time	1.00 -1.00 0.50	Evolution of building maintenance position to a higher leadership role. Provision of more maintenance support for facilities.
General Government	Management Information Services (MIS)	System Support Specialist	-1.00	Elimination of position with migration to cloud based systems.
Justice & Public Safety	Emergency Management	Disaster Management Coordinator-Limited Term Employee	0.50	Position to aid in 2018 flood recovery.
Justice & Public Safety	Sheriff's Department	Patrol Sergeant	0.50	Full-time position funded for half of 2018 then all of 2019 and thereafter.
Health & Human Services	Aging & Disability Resource Center (ADRC)	Accounting Assistant Program Specialist	-1.00 1.00	Reallocation of support positions.
Health & Human Services	Aging & Disability Resource Center (ADRC)	Step on Grant-Limited Term Employee Dining Center Coordinator	0.06 0.24	Add limited term position for grant program Increased need for dining center coordinator.
Health & Human Services	Aging & Disability Resource Center (ADRC)	Van Driver/Administrative Support Van Driver	-0.11 2.30	Reallocation of Administrative Support and Van Driver positions.
Health & Human Services	Environmental Health	Financial Analyst Health Educator-Part Time	-0.05 -0.30	Reallocation of staff to Public Health programs.
Health & Human Services	Health Care Center	Certified Nursing Assistant-Casual Licensed Practical Nurse-Part time Registered Nurse-Part time Nursing Administrative Assistant Maintenance-Part time Environmental Services-Part time	-0.82 -1.80 1.65 -1.00 -0.10 -0.56	Reallocations of staff to better accommodate workflow and needs in the facility

2019 Changes to Budgeted Positions				
Functional Area	Department	Position	Change in FTE's	Reason
Health & Human Services	Human Services	Program Support Specialist	-3.00	Reallocations of staff to better accommodate workflow/programs, direct client contact and supervision. (Total increase 6.00 FTE)
		Medical Records Coordinator	1.00	
		Administration Support	-3.00	
		Accounting Assistant Lead Worker	-1.00	
		Billing Coordinator Lead Worker	1.00	
		Data Systems Specialist	-1.00	
		Economic Support Assistant Supervisor	-1.00	
		Economic Support Lead Worker	1.00	
		Program Support Specialist Mental Health	-4.00	
		Psychosocial Rehabilitation Worker	6.00	
		Program Specialist Community Support	1.00	
		Assistant Supervisor Community Support	1.00	
		Social Worker Community Support	-2.00	
		Social Worker Community Support Assessment	2.00	
		Social Worker Children & Families	1.00	
		Psychotherapist Dual Diagnosis	1.00	
		Child & Family Psychotherapist	1.00	
		Peer Support Specialist Project	2.00	
		Community Recovery Specialist Project	1.00	
		AODA Counselor II	-1.00	
Crisis Intervention Worker	2.00			
Program Specialist Mental Health	1.00			
Health & Human Services	Public Health	Program Specialist	1.00	Increased need for clerical support Increased nursing and home health aide staffing for foot clinic and communicable disease Additional staff Dental Seal-A-Smile Program. Reallocation of staff from Environmental Health. (Total increase 3.06)
		Public Health Nurse	1.00	
		Home Health Aide Limited-Term	0.20	
		Public Health Technician Part-Time	0.40	
		Dental Hygienist Project Part-Time	0.11	
		Financial Analyst	0.05	
		Health Educator Part-Time	0.30	
Health & Human Services	Veterans' Service	Administrative Assistant	0.19	Additional support staff
Conservation, Development, Recreation, Culture & Education	Parks	Parks Intern	0.29	Additional Park intern added, making a total of seven
Total Change in Full-Time Equivalents			11.05	

Recent years were unprecedented with regard to the collective bargaining process and changes to Wisconsin law. County employees are now represented by two bargaining units, in addition to the non-represented employees and elected officials. The Service Employees International Union (SEIU) unit may have the ability to bargain only over wages up to the Consumer Price Index as certified by the Wisconsin Department of Revenue. The Sauk County Personnel Ordinance and Policies govern all other terms of employment. The Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2019 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2019	2020	2021	2022
SEIU Healthcare District 1199 Wisconsin United Professionals for Quality Healthcare	Health Professionals within the Public Health, ADRC and Human Services Departments	73.14	December 31, 2013 (mirrors non-represented increase)	2.50%			
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees:	93.00	December 31, 2019	2.00%			
	Jailors January 11, 2019 Patrol, Electronic Monitoring, Court Security, Detective January 11, 2019 August 9, 2019			2.00% 1.25%			
Non-Represented – Exempt	Exempt from Overtime	105.57	Not Applicable	2.50%			
Non-Represented – Hourly	Not Exempt from Overtime	359.84	Not Applicable	2.50%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts Coroner Sheriff	3.00	Term of office 2019 through 2022	9.84% 20.40% 19.79%	0.00% for all	0.00% for all	0.00% for all
Elected – General Administration focus	County Clerk Register of Deeds Surveyor Treasurer	4.00	Term of office 2017 through 2020	0.00% for all	0.00% for all		

Further, employee benefits continue to be a large portion of staff costs. The County seeks ways to minimize this cost by actively negotiating rates and coverage with health insurance companies. The 2016 budget included the first year of full contribution by sworn law enforcement employees to the retirement system. Also, beginning in 2008, workers compensation became self-insured (with the inclusion of stop-loss policies) resulting in significant cost savings. The 2019 budget continues use of this money-saving program.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Wages & Salaries	\$27,647,942	\$29,521,669	\$30,912,422	\$31,189,947	\$33,310,168	\$35,176,033
Benefits	<u>\$11,393,077</u>	<u>\$10,982,993</u>	<u>\$11,713,154</u>	<u>\$12,223,996</u>	<u>\$12,955,723</u>	<u>\$13,551,102</u>
Total Personnel Costs	\$39,041,019	\$40,504,662	\$42,167,941	\$43,413,943	\$46,265,891	\$48,727,135
Benefits as a % of Total Personnel Costs	29.18%	27.12%	27.78%	28.16%	28.00%	27.81%

Health insurance plan design is reconsidered and health insurance providers are bid frequently. The following table lists the percentage change in health insurance premium costs to Sauk County over the last few years.

	2014	2015	2016	2017	2018	2019
Sauk County Health Insurance Premium Rate Changes	5.52% Single 4.71% Family	-8.00%	3.00%	2.00%	5.77%	5.00%

Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo fairly significant changes during 2019. The following table summarizes the anticipated changes to total fund balances, inclusive of restrictions, commitments and assignments. Details of uses of fund balance can be found in the Tables and Charts section at the rear of this budget document.

2019 Estimated Beginning and Ending Fund Balances					
Fund	January 1 Fund Balance	December 31 Fund Balance	Dollar Change	Percent Change	Detail of Fund Balances Changing More Than 10 %
Aging & Disability Resource Center	542,687	472,687	-70,000	-12.90%	Use of accumulated program funds for new transportation buss
CDBG-ED Revolving Loans	40,707	0	-40,707	100.00%	Participate in the CDBG Close program, returning cash on hand to the State. Future grant dollars will be available for Federal qualifying projects.
CDBG-Housing Revolving Loans	22,887	22,887	0	0.00%	
Debt Service	1,039,256	692,837	-346,419	-33.33%	Accumulated dedicated debt service fund balance to stabilize the tax levy in lower requirement years of 2015-2017 for use in higher 2018-2021.
Dog License	-264	-264	0	0.00%	
Drug Seizures	66,291	55,291	-11,000	-16.59%	Use of previously seized funds for drug enforcement activities.
General (Major fund)	39,747,964	34,394,887	-5,353,077	-13.47%	Uses of fund balance appropriated to fund non-recurring capital projects: \$2,751,544. Offsets the tax levy in an amount approximating the wages/benefits unspent due to vacancy and turnover of \$575,000, and contingency fund of \$350,000.
Health Care Center	5,885,196	5,087,196	-798,000	-13.56%	Regular capital outlay acquisitions are initially funded by property tax levy, with depreciation charges allocated over the useful life of the assets acquired charged to fund balance, \$465,000. Offsets the tax levy in an amount for vacancy and turnover of \$250,000.
Highway	15,513,952	14,748,952	-765,000	-4.93%	
Human Services (Major fund)	3,693,609	3,583,609	-110,000	-2.98%	
Insurance	444,083	499,999	55,916	12.59%	Replenish fund balance for large unanticipated losses.
Jail Assessment	5,790	5,790	0	0.00%	
Land Records Modernization	431,849	283,860	-147,989	-34.27%	Use of accumulated program funds for remonumentation project.
Landfill Remediation	4,756,253	4,660,466	-95,787	-2.01%	
Workers Compensation	510,301	387,904	-122,397	-23.99%	Use of accumulated fund balance for self-funded workers compensation
Totals	\$72,700,561	\$64,896,101	-\$7,804,460	-10.74%	

Fund balance (also called retained earnings for proprietary funds) is defined as the difference between fund assets and fund liabilities of governmental and similar trust funds. Fund balances are comprised of the following components:

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

Conclusion

The 2019 budget **preserves necessary services and complies with state imposed levy limitations. Significant planning and program review** was undertaken to ensure that the resource needs for 2019 and beyond are met. It is anticipated that county services will continue to provide for the health, safety, and well being of constituents who expect and demand a responsive and responsible government. As the County continues to grow and develop, the County is well poised to meet future demand. The 2019 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$94.5 million budget is complex by its very nature. As such, this document is weighty, and yet cannot be all-inclusive. It is intended

to provide a reasonably sophisticated user with a general picture of Sauk County's plans for 2019 and beyond, based on the best information available at the time of adoption. **No blanket assumptions** have been used to develop the numbers, such as 'increase all expenses by x percent'. All services that the County provides have been reviewed in detail for their appropriateness within the constraints of funding and congruence with County goals by staff, oversight bodies, and the full County Board. Some services have been cut or scaled back. Other services have had greater emphasis placed on them.

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

Capital Projects

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

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

Highlights for 2019 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2019	2020	2021	2022	2023
Energy cost saving measures	SI #10 Carbon neutral facilities	General fund balance	\$225,000	\$225,000	\$225,000		
Building security	SI #5 Safety in County facilities	General fund balance & tax levy	\$230,000	\$1,250,000	\$50,000	\$50,000	
Space needs study/Remodel facilities		General fund balance	\$750,000				
Communications infrastructure upgrades	SI #9 Information technology and upgrades	Tax levy	\$360,000	\$248,000	\$50,000	\$350,000	\$350,000
Parks shoreline protection project and boat landing improvements	SI #2 Sustainable, livable community	General fund balance & conservation grant	\$99,000				
UW-Baraboo/Sauk County – Theater Remodel		To be determined	\$50,000	\$50,000	\$1,000,000		
Assisted Living facility construction	SI #1 Affordable, available housing	To be determined			\$4,500,000		

Multiple upgrades and major maintenance projects emphasize the County’s commitment to proactively maintaining infrastructure.

<ul style="list-style-type: none"> • Tuckpointing / caulking • Roof replacement • Network/Virtual Infrastructure • Phone system upgrades • 911 Phone system replacement • Communications center radio console • Carpet replacement 	<p>Budget Policy #7 Properly and timely maintain physical assets</p>	<p>Due to the ongoing nature of these maintenance items, property tax levy is the funding source</p>	<p>\$30,000 \$180,000 \$80,000 \$50,000 \$50,000 \$50,000 \$30,000</p>	<p>\$30,000 \$300,000 \$129,000 \$50,000 \$50,000 \$30,000 \$50,000</p>	<p>\$30,000 \$80,000 \$50,000 \$50,000 \$50,000 \$30,000</p>	<p>\$30,000 \$59,000 \$50,000 \$50,000 \$30,000</p>	<p>\$30,000 \$350,000 \$35,000 \$50,000 \$50,000 \$30,000</p>
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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	2,611,205	1,065,000	460,000	2,910,000	0	9,515,285
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	<u>7,553,592</u>	<u>6,028,167</u>	<u>3,481,763</u>	<u>8,335,237</u>	<u>5,046,163</u>	<u>26,709,237</u>	<u>57,154,159</u>

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	0	0	0	0	0	0	0
Aging and Disability Resource Center	0	0	0	0	0	0	0
Building Projects Fund	0	0	0	0	0	0	0
Building Services	273,103	290,000	790,000	410,000	2,910,000	0	4,673,103
CDBG-ED Revolving Loan	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
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	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 Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Landfill Remediation	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	0	0	0	0	0	0	0
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	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	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
TOTAL LEVY IMPACT	<u>1,568,507</u>	<u>1,393,284</u>	<u>2,108,763</u>	<u>1,709,237</u>	<u>4,105,163</u>	<u>777,237</u>	<u>11,662,191</u>

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

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

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

CAPITAL IMPROVEMENT PLAN

Ten-Year Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a long-term plan to assist County leaders in allocating limited financial and personnel resources for major future capital expenditures. Creation of a CIP provides continuity in financial decisions by linking planning, programming and budgeting of major capital intensive projects. A CIP further allows for stabilization of tax rates and management of General and other fund balances by relating the timing of expenditures to financial capacity.

Capital improvements are defined as major projects undertaken on a nonrecurring basis. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment. A capital improvement project or purchase has a cost of \$25,000 or greater and a useful life of greater than six years. All projects meeting these criteria are included in the CIP, regardless of funding source or department responsible.

The Capital Improvement Plan Review Process

Requests are generally compiled by the department who will be responsible for completion of the project, with the guidance of that department's oversight committee. The project must be described in detail, including an analysis of need, alternatives considered, ongoing operating expenditures, previous pertinent actions and authorizations, total project budget and funding sources, and the timing of projected cash inflows and outflows.

A Capital Improvement Team consisting of County Board Supervisors from the Finance, Property & Insurance, and Executive & Legislative Committees; the Administrative Coordinator; the Finance Director; and the Facilities Director reviews the projects anticipated over the next ten years.

The Team prioritizes the projects based on a number of factors, including:

- *Relationship to County-wide Strategic Issues and Priorities* – Does the project forward the goals accepted for our County?
- *Need* - Is a public need being satisfied? Does the project provide either a benefit directly to the public or improve staff's ability to provide services to the public?

- *Initial Costs* - Will the initial capital costs reduce future capital costs, such as a rehabilitation project that averts a more expensive, subsequent replacement? What funding sources are available? Is there a greater cost in deferring or eliminating the project?
- *Future Annual Budgetary Impacts* - Will future operating costs be lessened or contained by completion of this project? Will future costs increase more than the benefit received by pursuing the project? Will future revenue streams be created or affected by the project?
- *“Soft” Economic Impacts* - What other impacts will be made on the community, such as a change in tax base, property values, job creation or loss, community aesthetics, and neighborhood stabilization and revitalization.
- *Impact to Other County Operations* – Will additional initial or ongoing support be required from other departments?
- *Social Equities* - Who will be affected by the project? Are specific social goals related to target groups being attained? Is there equity between who is paying for the project versus who is benefiting from the project?

All projects, whether newly presented or existing in the CIP, are reviewed each year. The relevance of the projects is examined, and cost and funding estimates are updated.

The CIP Team makes a recommendation that attempts to evenly distribute workloads and cash flows over the ten-year period. This recommendation is forwarded to the Finance Committee for incorporation into the budget presented to the full County Board.

As with all budgeted items, capital appropriations for projects in the CIP are made on an annual basis. Unspent appropriations lapse at the end of the fiscal year; however, they can be re-budgeted until the project is complete. Operating appropriations related to capital projects lapse at the end of the fiscal year.

The following pages summarize the projects included in the 2019 Capital Improvement Plan.

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			125,000
Various Roof Repairs	Tax Levy/Hwy Fund Balance	25,000		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-Platteville 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											
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					180,000
West Square/Courthouse 2024, Law Enforcement Center 2026.	Tax Levy								190,000			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	350,000
Network Infrastructure - Core Switch Replacement in Main Data Center	Tax Levy							70,000				70,000
Network Infrastructure - Core Switch Replacement at LEC Data Center	Tax Levy		70,000								70,000	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										25,130
	County Conservation Aids Grant	4,870										30,000
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

Department: Health Care Center											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: Assisted Living Facility			4,500,000								4,500,000
2: Tractor Replacement	38,000										38,000
Project Description(s)	<p>1 Assisted Living: Construction of a 20- to 24-bed assisted living facility adjacent to the County's new nursing home on the continuum of care campus with a portion of the facility dedicated to dementia specific care.</p> <p>2 Grounds Equipment Replacement: New piece of heavy equipment needed to replace several pieces of broken and worn out equipment.</p>										
Analysis of Need	<p>1 Assisted Living: With the implementation of the State's Family Care Model of service provision for elderly and disabled, there is an increasing emphasis on making sure people can remain in the community instead of in a nursing home setting. With the addition of this level of care, the health care center would be able to transition potential residents off our long term care waiting list. A pro forma and updated market analysis was performed in first quarter of 2015 and shows there to be an unmet need by 2020.</p> <p>2 Grounds Equipment Replacement: The Health Care Center sits on 55 acres of land that needs routine grounds maintenance such as snow removal, mowing, sweeping, brush removal, etc. The current pieces of equipment have outlived their useful life. The primary snow blower/broom unit was purchased in 1998 and is currently non-functional due to transmission issues. The mower unit was purchased in 2003 and needs several repairs.</p>										
Previous Authorizations/ Actions	<p>1 Assisted Living: The Continuum of Care Committee has been reviewing the health care needs since 2004 and has recommended assisted living beds as another phase of the continuum of care planning. In December 2011, the continuum of care asked that we review market analysis. The Board of Trustees for Sauk County Health Care Center had these results recently updated in 2015 and show there is a need for additional assisted living beds by 2020. 2017 Sauk County Board of Supervisors' Midterm Assessment identified affordable housing as an issue that needs to be given priority and be addressed in our county. Expansion of the campus at the HCC site would offer options for affordable housing to assist the elderly of our county.</p> <p>2 Grounds Equipment Replacement: None.</p>										
Funding Sources	<p>1 Assisted Living: The funding source is unknown at this time. The County is having initial conversations with entities who may be interested in forming a public-private partnership for construction and/or management.</p> <p>2 Grounds Equipment Replacement: Sale of old equipment and or parts on municipal auction website the remaining amount is unknown at this time.</p>										
Future Operating Budget Impacts	<p>1 Assisted Living: Efficiencies in operation can be gained by an assisted living facility sharing staff and infrastructure, such as meal preparation, with the new Health Care Center. Nonetheless, additional staff will be needed. A 2015 study shows that funding has historically been from private pay sources and Managed Care Organization contracts will be sought for those unable to afford. If focus is truly on those unable to afford, increased tax levy support will be required to serve those individuals most in need and unable to be placed in assisted living options throughout the county that will not admit if no pay or source identified.</p> <p>2 Grounds Equipment Replacement: There will be minimal costs for routine maintenance of equipment.</p>										

Department: Highway											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: Equipment Replacement	700,000	700,000	725,000	730,000	725,000	730,000	725,000	800,000	800,000	800,000	7,435,000
2: Shop Yard Paving	25,000	25,000		25,000		25,000		25,000			125,000
3: Roof Repairs	25,000		20,000		20,000		25,000				90,000
4: CTH C	2,500,000										2,500,000
5: CTH A		2,500,000									2,500,000
6: CTH PF			3,000,000								3,000,000
7: CTH G				3,700,000							3,700,000
8: CTH O					3,500,000						3,500,000
9: CTH B						3,500,000					3,500,000
10: CTH P							3,700,000				3,700,000
Project Description(s)	<p>1 Equipment Replacement: Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, tractors and mowers.</p> <p>2 Paving: Various shop yard paving at the Highway Department (various locations).</p> <p>3 Roofs: Various roof repairs at the Highway Department (various locations).</p> <p>4 CTH C: Pulverize and pave 4” mat on County Highway C from County Highway PF to County Highway B (6 miles).</p> <p>5 CTH A: Pulverize and pave 4” mat on County Highway A from Baraboo City Limits to US Highway 12 (9 miles).</p> <p>6 CTH PF: Pulverize and pave 4” mat on County Highway W from State Highway 113 to County Highway X (5 miles).</p> <p>7 CTH G: Pulverize and pave 4” mat on County Highway G from State Highway 58 to Juneau County Line (10 miles).</p> <p>8 CTH O: Pulverize and pave 4” mat on County Highway O from County Highway C to State Highway 60 (6 miles).</p> <p>9 CTH B: Pulverize and pave 4” mat on County Highway B from State Highway 23 to State Highway 60 (11 miles).</p> <p>10 CTH P: Pulverize and pave 4” mat on County Highway B from State Highway 23 to County Highway H (5.5 miles).</p>										
Analysis of Need	<p>1 Equipment Replacement: Annual replacement of highway equipment. Replacement is accomplished on a rotational basis. The actual replacement decisions are based on the condition of each piece of equipment at the end of their projected useful lives. By replacing equipment, operating costs are reduced and Department efficiency is increased.</p> <p>Project 2 – 3: Annual maintenance on buildings and parking lots at the various Highway Department locations.</p> <p>Projects 4 - 10: Ongoing repair and maintenance of existing roadways to extend useful life.</p>										
Previous Authorizations/ Actions	<p>Projects 4 - 10: Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road conditions.</p>										
Funding Sources	<p>Projects 1 -3: Funded by Highway Dept fund balance.</p> <p>Projects 4 - 10: Funded by county tax levy dollars, General Transportation Aids and County Highway Improvement Project reimbursements provided by the State of Wisconsin.</p>										
Future Operating Budget Impacts	<p>Projects 4 - 10: Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and asphalt products.</p>										

Department: Circuit Courts Fourth Jury Courtroom											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: Courthouse Remodel										2,000,000	2,000,000
Project Description(s)	1 Courthouse Remodel: Fourth circuit courtroom with chambers, conference room, jury facilities and support staff area.										
Analysis of Need	1 Courthouse Remodel: If a fourth judgeship is created for the county, a fully functional courtroom will be needed. Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider. Construction cost estimates would need to acknowledge and address that all proceedings must be open to the public. The balance between this openness and potential security issues with the rest of the Law Enforcement Center must be considered. Continued operational cost estimates would also need to weigh the savings achieved in less transfer of defendants against additional costs for transferring court staff including the judge, court clerk, court reporter and prosecutor. Transfer of files via paper and electronics would also need to be addressed.										
Previous Authorizations/ Actions	1 Courthouse Remodel: None.										
Funding Sources	1 Courthouse Remodel: Unknown at this time.										
Future Operating Budget Impacts	1 Courthouse Remodel: A slight revenue increase in court support grant may occur. Potential additional expenses would include an increase in postage, telephone, office supplies (totaling around \$1,000) and jury costs (\$10,000 to \$15,000) for an additional branch. A fourth judge would likely require an additional judicial assistant, whose wages and benefits are estimated to be \$75,000 in 2026, court security officer for an estimated \$95,000, and bailiffs for an estimated \$6,000. An additional law clerk (student intern) may be required with wages and benefits of \$15,000. An additional legal secretary in the District Attorney's office may also be needed with wages and benefits of \$75,000. There would be little additional space to maintain, existing hired and contracted staff could clean and maintain the new courtroom.										

Department: University of Wisconsin – Platteville Baraboo Sauk County (UW-P BSC)

Project (Sauk County 50% portion shown)	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: Phase 3A Theater Remodel	50,000	50,000	1,000,000								1,100,000
2: Phase 4 Front Entrance & Administration Relocation								239,000	239,000	4,305,000	4,783,000
3: Phase 5 Library and Classroom Expansions									154,500	154,500	309,000

**Project
Description(s)**

Beginning in 2007, the campus master plan identified major phases of building and renovation projects to occur at approximately 4-year intervals for 20 years. Each phase has been developed around the most immediate needs of the campus, programming requirements and the campus strategic plan. (The campus master plan will be revised in 2018 and phases 3,4 and 5 will be verified. This year’s submission regarding Phase 3 is based on current analysis.

Phase 1 (2011): Prepares the site for future building improvements, potential residence hall and conference center, and increasing campus enrollments. This phase is complete in the summer of 2011 with parking expansion and tennis court relocation.

Phase 2 (2013-2015 \$4,612,000): Construction and renovation of a portion of the facilities which have not been updated since 1968. New construction provides modern science labs for the teaching of STEM subjects (science, technology, engineering, and math); current science labs will be remodeled and converted to general purpose classroom space and labs for certain disciplines. Due to budget restrictions, the planned faculty office renovations were eliminated. This phase is complete in the summer of 2016.

Phase 3A (2019 - 2021 \$2,200,000): Extensive renovation of the Art and Theater portions of the upper level of the current Fine Arts building. Due to review of current growth and usage projections, a major expansion of current footprint is no longer anticipated. Instead, a project budget worksheet was developed for the requested scope of this renovation project (attached). Project scope and cost estimates will be verified during the upcoming campus master plan revision.

Phase 4 (2026 - 2028 \$9,566,000): (Dependent on enrollment, technology, changes in pedagogy, etc., consider moving to Phase 5) – Expansion of upper and lower levels of the Lange Center. Recognizes the need for a “front entrance” to the campus and the need to combine the administrative functions in one area. This phase will improve efficiencies within the administrative support departments and better serve students and the public.

Phase 5 (2027 – 2029 \$6,172,000): (Dependent on enrollment, technology, changes in pedagogy, etc., consider moving to Phase 4) – Increases space for food service and facilities management operations; expands and connects the academic and library buildings and provides for additional classrooms. (Master Plan as prepared by Strang, Inc. in 2007 with updates in 2010 and 2012.)

Department: University of Wisconsin – Platteville Baraboo Sauk County (UW-P BSC)

Analysis of Need

All projects: The campus was originally designed for 300 full time equivalent (FTE) students. Current enrollment over the last several years has averaged approximately 450 FTE (full-time enrollment) and more than 600 head count. Although the campus facilities and physical plant have been expanded several times over the years, they have not kept pace with enrollments and changing methods of curriculum and instruction. A continued expansion of enrollment, faculty and degree offerings in support of residents of Sauk County and surrounding communities necessitate an ongoing expansion and renovation of facilities.

Previous Authorizations/ Actions

All projects: Phase 1 was completed in 2011. The master plan phasing was re-prioritized in 2010/11 to reflect more critical core education items being constructed first. Phase 2 was complete in the summer of 2016. The UW Campus Commission is continuing to prioritize future projects as the State's priorities evolve.

Funding Sources

All projects: The initial \$100,000 for master planning was funded by Sauk County General Fund balance. Campus ownership is shared equally between the City of Baraboo and Sauk County. Renovations would similarly be funded by the two entities. The County's portion of science facility work in 2014 to 2016 was funded by General Fund balance. Future funding sources are currently unknown.

Future Operating Budget Impacts

All projects: Currently, Sauk County splits most annual facilities maintenance costs with the City of Baraboo for a 63-acre campus with approximately 185,000 square feet in 5 buildings. The 2018 operating budget is \$205,000, which equates to slightly more than \$1.10 per square foot for buildings, not including grounds, which are also maintained by UW personnel. Costs include upkeep and replacement expenses for items such as carpet/tile, HVAC, fire inspections, window replacements, paint, insurance, etc. but do not include personnel, custodial, consumables and chemicals, fuel and equipment for grounds keeping, etc. The UW System provides funding for all movable equipment, personnel, and most consumable supplies. Additional funding for maintenance and upkeep expenses may be requested from Sauk County as the total square footage of facilities increases and as current facilities continue to age.

Department: Building Services											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: -Communication Systems Upgrades -Upgrade to IP; LaValle/Reedsburg Buildings -Tactical Channels Upgrade -Site Development	50,000 310,000	50,000 198,120	50,000	50,000 300,000	50,000 300,000	50,000	50,000	50,000	50,000	50,000	1,608,120
2: Tuckpointing / caulking of Facilities	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
3: Communications Center - Radio Console Replacement	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
4: Courtroom Sound/Video	60,000										60,000
5: Energy Measures	225,000	225,000	225,000								675,000
6: Parking	1,200,000										1,200,000
7: Building Security	230,000	1,250,000	50,000	50,000							1,580,000
8: Camera Upgrades	100,000										100,000
9: Replace Roofs	180,000	300,000			350,000						830,000
10: Law Enforcement Center Carpet		50,000									50,000
11: Elevator – Courthouse Annex	55,000										55,000
12: Furnace Replacements	42,000										42,000
13: LEC Kitchen Equipment	60,000										60,000
14: Re-gasket/Check Bearings on Chillers						180,000		190,000			370,000
15: Space Needs Study/Remodel of Facilities	750,000										750,000
16: Courthouse Water Feature	60,000										60,000

Department: Building Services

Project Description(s)

1 Communications: The \$50,000 is utilized for continued, necessary equipment upgrades and improvements as the technology dictates for communication system infrastructure (tower & fiber optic sites and equipment). This is not intended to cover a "big" one time expenditures such as adding a new tower site, or the addition of a Fiber node. As technology changes it is possible that additional tower sites/fiber nodes will be needed.

2019: In 2019 transition to new IP based radio at each of the tower sites (9) for the Tactical Channels and Highway Channels. This transition will also require some antenna and filtering changes.

2020-2022: In 2020, 2021 & 2022 adding new County sites will need to be considered utilizing towers built by Bug Tussel. These sites will provide wider area coverage and allow decommissioning small temporary backfill coverage sites that were implemented with the narrowbanding changes. Some of the equipment from these smaller sites will be utilized.

2 Tuckpointing / Caulking of Facilities: Ongoing inspections, maintenance/repairs of caulk and tuck-point joints on facility concrete panels and stones.

3 Communication Center Radio Console: Replacement of the radio consoles at both the Law Enforcement Center and the Emergency Operation Center (EOC). This is the main radio system utilized for communications with all Fire, EMS, Law Enforcement, Highway and other public service agencies. Additionally, the equipment is utilized for paging Fire and EMS. This will annualize budget dollars for future replacements of this equipment as well.

4 Courtroom Sound System / Video Arraignment: Upgrade of the sound and video arraignment systems in Circuit Court Branches I, II, III, and Family Court Commissioner.

5 Energy Measures: Implement cost saving measures identified within the Courthouse & West Square (CH/WS) Feasibility study, Law Enforcement Center (LEC) Retro-commissioning reports. As well as energy assessment by Hoffman Architect that identified recommended cost savings measures mostly related to lighting. Presently we are conducting another assessment which will focus on possible 3rd party solar installations as well as other energy cost savings items. With technology ever changing this does become an ongoing effort.

6 Parking: Additional Parking in West Square Lot.

7 Building Security: Building Security is needed more each and every day for both the visitors and employees of Sauk County. Projects planned include installation of security walls (2019), securing windows, additional intrusion alarms, additional security equipment (2019), Courthouse West Entrance Redesign (2019), and Courthouse West entrance remodel (2020).

8 Camera Upgrades: Upgrade the video cameras at the Law Enforcement Center.

9 Replace Roofs: Replace rubber roofs on West Square, Courthouse Annex, and Human Services Reedsburg.

10 Law Enforcement Center Carpet: Replacement of 2003 carpet at the Law Enforcement Center in the secure and unsecure areas.

11 Elevator-Annex: Replacement of single-bottom underground hydraulic cylinder assembly on Courthouse Annex and court-holding elevator.

Department: Building Services	
Project Description(s)	<p>12 Furnace Replacements: Replacement of furnaces and air conditioning units at the Humane Society and Sheltered Workshop.</p> <p>13 LEC Kitchen Equipment: Upgrade the current walk-in freezer and cooler refrigeration equipment.</p> <p>14 Re-gasket, Check Bearings on Chillers: Complete tear down on Chillers at the West Square and LEC to replace gaskets and check bearings.</p> <p>15 Space Needs Study/Remodel of Facilities: A Facilities Needs study is needed to assist with the design and long range planning of the county facilities. The study will allow the administration team to plan and adjust for growth in county departments for the near future.</p> <p>16 Courthouse Water Feature: An interactive natural water feature with stone benches for people to sit around while utilizing the green space on the Courthouse square.</p>
Analysis of Need	<p>1 Communications: From 2003 through 2007 the entire County Communications Infrastructure was upgraded. Upgrades included the addition of 148 miles of fiber optic cable and 5 new towers, 4 of which were new sites. Since 2007 and additional 36.5 miles of fiber has been added along with a number of smaller fiber equipment at the Highway Department, Parks, Landfill/Training Center. Tower and fiber equipment need to be serviced and upgraded regularly to function properly.</p> <p>2 Tuckpointing: To assure we maintain the exterior appearance of all of the facilities while also catching any potential issue/bad joints that could cause significantly worse damage.</p> <p>3 Communications Center Radio Console: This equipment is operational 24 hours a day, 7 days a week, 365 days a year. This equipment is utilized for paging and radio communications with all emergency response agencies. Existing equipment was installed in 2003 and was replaced in 2015. Life expectancy is 10-12 years and this product line hit the end of service life in 2010.</p> <p>4 Courtroom Sound System / Video Arraignment: The sound and video arraignment systems were upgraded in the 1996 timeframe when a number of remodeling items were completed at the Courthouse. Both the sound and video arraignment systems have had issues lately. The systems are still useful, but a replacement plan is being developed to upgrade the systems and will allow the courtrooms to get improved technologies for all that use those courtrooms. A new video arraignment system will also help to reduce the number of inmate transports needed for various required appearances.</p> <p>5 Energy Measures: There are a number of energy cost saving items that have been identified within the studies that have been completed or are in progress. A large portion of the funds will be utilized for the replacement of the existing building controls from pneumatic to digital. Some of this replacement has started with the recently completed West Square (WS) remodel (2013) and is presently being completed in the WS. The Courthouse pneumatic to digital controls is expected to be \$1,000,000. We will continue to research what cost may be eligible for (i.e., Focus On Energy) grants.</p> <p>6 Parking: Many Sauk County Departments have grown or programs have been added over the last few years. This has also required more consumers to visit the buildings. Sauk County is working with the City of Baraboo and Downtown Baraboo Inc. to help with the parking issues during the workday. Additional parking to the West is available, two pieces of property would need to be acquired to help make the most of the expansion of the parking lot. A retention pond would also be needed to catch all the water runoff from the current parking lot and any future expansion to the lot.</p>

Department: Building Services

7 Building Security: A building security report was conducted in 2016 by Ehlert & Associates identifying a number of security deficiencies at the Courthouse, West Square Building, and Reedsburg Human Services along with recommendations by the Sheriff's department.

8 Upgrade Cameras: The current cameras at the LEC are original to the building from 2003. Many of the cameras have been replaced, and re becoming more difficult to find. The current cameras run on coax cable instead of CAT6, very few cameras use this technology today. Technology has greatly improved the cameras over the years and the upgrade will also greatly improve the video quality and recording rate.

9 Replace Roofs: Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services reached this age. Full inspections will be conducted prior to the 2019 budget to determine a more accurate replacement schedule and cost. Law Enforcement Center (built in 2001-2003) and Connector Addition (roof replaced 2011).

10 Law Enforcement Center Carpet: The flooring is original to the LEC, numerous areas in the secure and unsecure areas are starting to show wear even with regular cleaning and maintenance of surfaces.

11 Elevators-Annex: This is the original hydraulic cylinder assembly installed in 1963. Our elevator service provider has identified this as a high priority for replacement. Should this fail it would completely disable this elevator making it very difficult to access the various floors of the Courthouse and court holding by elevator.

Analysis of Need

12 Furnace Replacements: The furnace and air conditioning units at both of these facilities are nearing the end of their life. The Humane Society unit for the kennel area changes over the air much more frequently due to the storing of animals. A second furnace and air conditioning unit handles the office area, and is showing signs of needing replacement in the very near future. These units were installed in the 1998-99 timeframe when the building was constructed. The Sheltered Workshop units are original to the building being constructed in the mid 1990's. Replacement units will be more efficient thus conserving more energy. Sauk County owns both of these facilities and leases the space to both entities. The County is responsible for capital replacement costs relating to the heating and cooling systems.

13 LEC Kitchen Equipment: The current kitchen freezer and cooling equipment at the Law Enforcement Center (LEC) has been in use each day meals are prepared at the LEC dating back to around 2001. The unit is showing its wear and repair calls have become more frequent lately.

14 Re-gasket, Check Bearings on Chillers: Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Based on current 2017 prices, to completely replace both chillers at either facility would cost between \$450,000 to \$500,000.

14 LEC South Cooling Tower Valve & Controls: The current cooling towers at the LEC only allow the north tower to work with the north chiller, and vice versa the south tower and south chiller. To help with redundancy in the cooling system piping, valves and control programming need to be implemented to allow the south chiller to put water in the north tower and the north chiller to put water in the south tower.

15 Space Needs Study/Remodel of Facilities: Many Sauk County departments or programs have grown or been added over the last few years. Numerous departments have two or more employees sharing an office. In some cases, storage space has been converted into office space to allow for the counties expansion. An analysis of current office and storage space the county has, will help the county better plan for growth and overall most efficient use of space in the current facilities.

Department: Building Services	
Analysis of Need	16 Courthouse Water Feature: The Sauk County Courthouse is a beautiful and frequently used as a gathering place for many events. An interactive water feature would provide a calming feeling to those gathering around the feature.
Previous Authorizations/ Actions	<p>Projects 1-2, 4, 7-8, 10, 12-13, 16: None.</p> <p>3 Communications Center Radio Console: Several upgrades/replacements have taken place over the last 30 years.</p> <p>5 Energy Measures: As part of the Focus On Energy Grant for retro-commissioning at the LEC several small projects have been completed. Replacement of some pneumatic to digital controls in the West Square Building and currently upgrading lighting throughout the buildings.</p> <p>6 Parking: In 2012-2013 a study was completed.</p> <p>9 Replace Roofs: Working with contractors for inspecting the roofs help with budgeting costs.</p> <p>11 Elevators – Annex: Would like to complete one of the two elevators in 2018.</p> <p>14 Re-gasket, Check Bearings on Chillers: West Square Chillers completed in 2008 and 2016, LEC done in 2011 and Chiller 1 in 2016.</p> <p>15 Space Needs Study/Remodel of Facilities: This is based on a 2012-2013 study.</p>
Funding Sources	<p>Projects 1-4, 9-10, 12-16: Projects are county tax levy funded. Future projects’ funding is unknown at this time, likely county tax levy or General Fund balance.</p> <p>5 Energy Measures: Most likely funded by tax levy or General Fund balance, but some Focus on Energy funding may be available.</p> <p>6 Parking: General Fund Balance.</p> <p>7 Building Security: General fund balance for the larger dollar initiatives; tax levy for smaller future projects.</p> <p>8 Upgrade Cameras: General Fund Balance.</p> <p>11 Elevators – Annex: Utilize the carryover from 2018.</p> <p>15 Space Needs Study/Remodel of Facilities: General Fund Balance.</p> <p>16 Courthouse Water Feature: General Fund Balance</p>
Future Operating Budget Impacts	1 Communications: All of these systems are maintained by Building Services staff. Maintain a technical support agreement on fiber node equipment.

Department: Building Services

2 Tuck-point/Caulking of Facilities: Nothing out of the ordinary.

3 Communications Center Radio Console: All of these systems are maintained by Building Services staff.

4 Courtroom Sound System / Video Arraignment: \$3,000 planned annually for future software and hardware upgrades.

5 Energy Measures: With all these projects the focus would be implementing projects that would provide good energy savings in the future, and help achieve the goal of becoming carbon neutral.

6 Parking: Remodeling of other areas not covered with current budget dollars.

7 Building Security: Cameras and alarms will require routine maintenance and upkeep.

8 Upgrade Cameras: Normal maintenance.

9 Replace Roofs: Once replaced roofs should be maintenance free.

10 Law Enforcement Center Carpet: Normal cleaning and maintenance.

11 Elevator-Annex: All elevators are covered under our elevator maintenance contract.

12 Furnace Replacements: Normal maintenance to keep systems running correctly.

13 LEC Kitchen Equipment: Normal maintenance to keep systems running correctly.

14 Re-gasket, Check Bearings on Chillers: Regular maintenance completed by Building Services staff, maintain an annual maintenance agreement for service with qualified vendor.

15 Space Needs Study/Remodel of Facilities: Remodeling of other areas not covered with current budget dollars.

16 Courthouse Water Feature: General yearly maintenance.

Department: Management Information Systems (MIS)											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: Phone System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
2: 911 System	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
3: -Network Infrastructure -Main Data Center -LEC Data Center	35,000	35,000 70,000	35,000	35,000	35,000	35,000	35,000 70,000	35,000	35,000 70,000	35,000	560,000
4: Virtual Infrastructure	44,763	24,237	44,763	24,237		44,763	24,237	44,763	24,237	44,763	320,763
Project Description(s)	<p>1 Phone System Upgrades: Continued upgrades of the county phone system and voice mail system are necessary. Includes all county locations.</p> <p>2 911 Phone System Replacement: Annualized amount for future replacements/upgrades to the 911 phone system about every 7 years, next in 2021.</p> <p>3 Network Infrastructure: Routine replacement of network hardware on an as needed basis. This has been an ongoing MIS budget initiative, however, this is the first time these costs have been included in CIP. Two core switches (Law Enforcement Center and Historic Courthouse) are being placed on a 7-year refresh as this is the typical lifespan for service contract coverage.</p> <p>4 Virtual Infrastructure: To upgrade Virtual Host machines, and Storage Area Network (SAN) Array. This would upgrade the main infrastructure that hosts and stores all county systems and servers. Future costs based on 2018 pricing.</p>										
Analysis of Need	<p>1 Phone System Upgrades: Money is budgeted annually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. Systems are constantly changing and linked into the computer network.</p> <p>2 911 Phone System Replacement: In September of 2014, the 9-1-1 system was replaced. This funding is an ongoing appropriation to replace the 9-1-1 phone system and related equipment. This equipment runs 24 hours a day, 7 days a week, 365 days a year. It is anticipated that the system will require upgrading/replacement every 7 years.</p> <p>3 Network Infrastructure: Network switching and routing hardware exists throughout Sauk County facilities and are the backbone for computer network communication. These devices have a finite lifespan and must be periodically replaced.</p> <p>4 Virtual Infrastructure: The electromagnetic compatibility (EMC) equipment will be used to upgrade the disk storage array inside of the Historic Courthouse Data Center and Law Enforcement Center Data Center to a new storage array. This array is used to store virtual servers and county data. The Dell Servers will be used to upgrade all of the host machines for the county infrastructure in both data center locations. These two data centers function in tandem, so it is important the equipment age be maintained to within a couple of generations between facilities as mismatched equipment has the potential to compromise the performance of the overall system.</p>										

Department: Management Information Systems (MIS)

Previous Authorizations/ Actions

- 1 Phone System Upgrades:** System is in a state of continuous upgrade using refurbished equipment.
- 2 911 Phone System Replacement:** Last major upgrade September 2014.
- 3 Network Infrastructure:** A core switch upgrade was performed in 2018.
- 4 Virtual Infrastructure:** New install 2016/2017.

Funding Sources

- 1 Phone System Upgrades:** Tax levy, funds not expended in a budget year will be carried forward.
- 2 911 Phone System Replacement:** Tax levy.
- 3 Network Infrastructure:** Tax levy.
- 4 Virtual Infrastructure:** Tax levy.

Future Operating Budget Impacts

- 1 Phone System Upgrades:** Annual service agreement.
- 2 911 Phone System Replacement:** These systems are maintained by staff on a day to day basis. Additionally, the 911 phone system carries a maintenance agreement with the vendor which includes on-site maintenance, software updates, software protection and remote tech support, annual cost is set at \$35,700 through 2018.
- 3 Network Infrastructure:** Hardware service contracts when required - service contract for the core switch(es) will be roughly \$7,000 per year per unit.
- 4 Virtual Infrastructure:** Yearly support maintenance from Dell and EMC.

Department: Parks											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
1: North End Boat Landing Improvements	30,000										30,000
2: Shoreline Protection Project	68,688										68,688
3: White Mound –Plan, Bike Trail, Disc Golf Course	25,000	32,000									57,000
4: White Mound – Barn Removal		25,000									25,000
5: Existing Park Office Remodel		60,000									60,000
Project Description(s)	<p>1 North End Boat Landing Improvements: The North end Boat Launch improvements include better lighting, pavement repair and striping, ADA parking signage, pier replacement and relocation, removing existing buildings and replacing both bathroom structures with one ADA portable bathroom with a three walled, no roof structure to help make the bathroom less conspicuous.</p> <p>2 Shoreline Protection Project: Stabilizing the Baraboo River shoreline at the Douglas Landing Park with rip rap.</p> <p>3 White Mound County Park Planning: Creating a master plan for White Mound County Park and/or considering options to add amenities such as fat tire biking trails, a disc golf course or expanding campsites.</p> <p>4 White Mound Barn Removal: Razing the existing barn at White Mound County Park.</p> <p>5 Existing Park Office Remodel: Removing the upper level log structure and replacing with a roof structure directly over the concrete foundation. Remodeling the lower level to accommodate other uses such as restrooms, storage or rental cabin.</p>										
Analysis of Need	<p>1 North End Boat Landing Improvements: The property is in need of improvements.</p> <p>2 Shoreline Protection Project: This property is on an outside bend of the Baraboo River and because of that, there is a great deal of erosion annually. This is a park that is fished frequently as well as an integral property for Phase 2 of the Baraboo River Corridor, any future improvements will be dependent on a stable shoreline.</p> <p>3 White Mound County Park Planning: Creating a master plan would act as a guide for future development based on need, cost and demand. Adding fat tire trails would help fill a demand in Sauk County. Disc golf courses are and have been in demand throughout the state. Adding recreational options at White Mound Park will increase park usage.</p>										

Department: Parks	
	<p>4 White Mound Barn Removal: The existing building is deteriorating and should be removed before it collapses.</p> <p>5 Existing Park Office Remodel: Removing the upper level log structure and replacing it with a roof structure directly over the concrete foundation. Remodeling the lower level to accommodate other uses such as restrooms, storage or a rental cabin.</p>
Previous Authorizations/ Actions	<p>1 North End Boat Landing Improvements: None.</p> <p>2 Shoreline Protection Project: None.</p> <p>3 White Mound County Park Planning: None.</p> <p>4 White Mound Barn Removal: None.</p> <p>5 Existing Park Office Remodel: None.</p>
Funding Sources	<p>1 North End Boat Landing Improvements: General Fund Balance for \$25,130 and the County Conservation Aids Grant for \$4,870.</p> <p>2 Shoreline Protection Project: General fund balance.</p> <p>3 White Mound County Park Planning: General Fund balance.</p> <p>4 White Mound Barn Removal: General Fund balance.</p> <p>5 Existing Park Office Remodel: General Fund balance.</p>
Future Operating Budget Impacts	<p>1 North End Boat Landing Improvements: The cost of maintaining the portable bathroom.</p> <p>2 Shoreline Protection Project: None.</p> <p>3 White Mound County Park Planning: The revenue generated from any recreational improvements within the park would fund the future operating costs.</p> <p>4 White Mound Barn Removal: None.</p> <p>5 Existing Park Office Remodel: There will likely be normal building maintenance.</p>

Debt Service

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. Any debt service payments financed by proprietary funds are reported in those funds, not here in the debt service fund.

CUSIP #: Committee on Uniform Securities Identification Procedures number. A universally accepted industry standard for securities identification and descriptions. Sauk County's issuer base number CUSIP is 804328.

Sauk County initiated a one-half percent sales tax in 1992. Pursuant to Section 30.04(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."

Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Subsection 67.03(1)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing well below this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall never be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the assets for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories, and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds or notes in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost-effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Goals considered in development of financing plans include: maximization of investment earnings, issuance of bank qualified debt to minimize interest costs, maintaining or improving the County's bond rating, and maintenance of flexibility and fluidity. Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County. Debt shall not be refunded solely for the purpose of improving the County's cash flows.

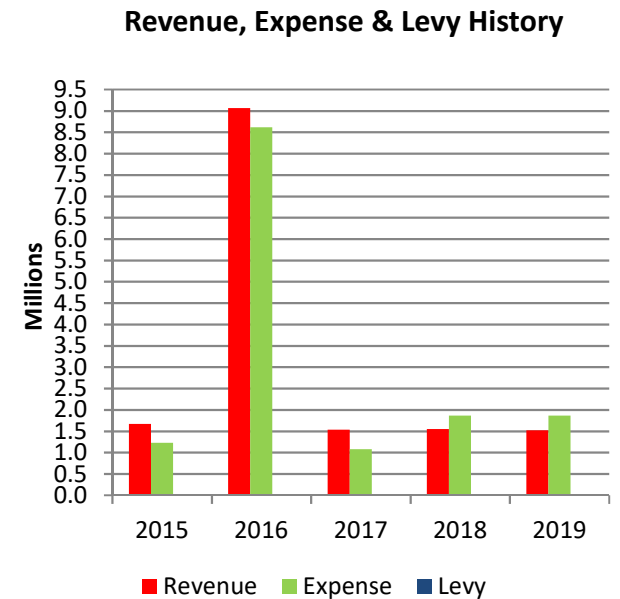
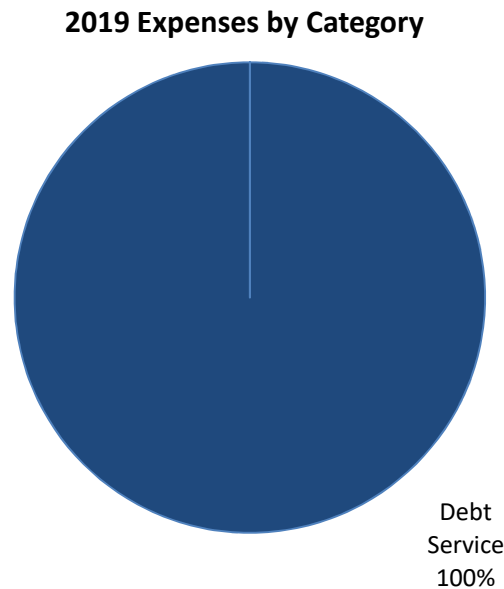
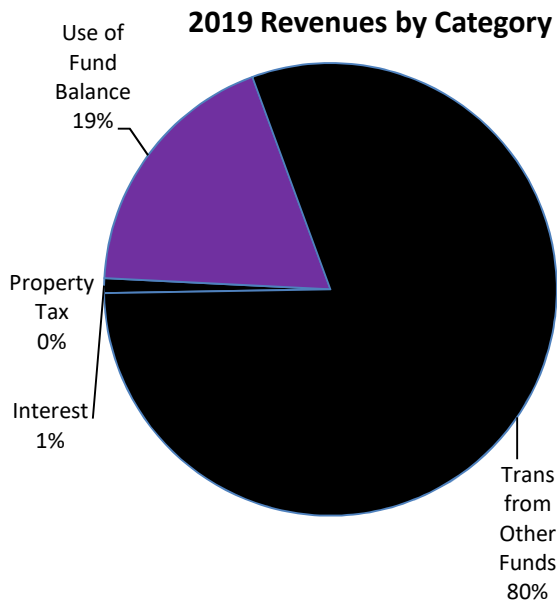
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding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

The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. In August of 2001, Sauk County was successful in obtaining an increase in its rating from Moody's A1 to Aa3. These ratings were confirmed in 2002, 2004, 2005, 2007 and again in 2009. Moody's recalibrated its rating scale for governmental units in April 2010, and Sauk County's rating was changed favorably to Aa2. The Aa2 rating was affirmed later in 2010. Sauk County's rating was upgraded to Aa1 in conjunction with a 2014 refunding to achieve lower interest rates on existing debt, and affirmed in 2016 and 2017.

Debt Service

Significant Changes in the Debt Service Function for 2019

- Debt service repayment starting in 2008 for the Health Care Center building project is recorded in the Health Care Center enterprise fund, not these general debt service accounts.
- In September of 2014, the County refunded the remaining portions of May 2004 Law Enforcement Center and December 2007 Health Care Center debt to take advantage of lower interest rates. Additionally, the County applied \$2,000,000 of general fund balance toward the refunding to reduce overall obligations.
- In July of 2016, the County refunded December 2005 Law Enforcement Center debt to take advantage of lower interest rates.



	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
									2022	0	0
									2023	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%			
<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					

2019 Highlights & Issues on the Horizon

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

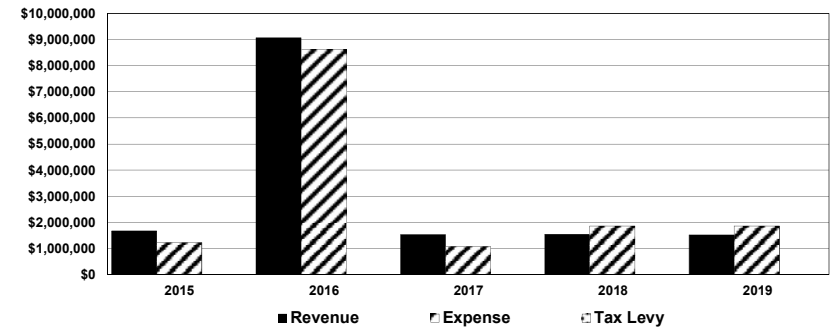
Law Enforcement Center and Health Care Center debt was refunded in September, 2014 to take advantage of lower interest rates. Additionally, \$2 million of General Fund balance was applied to reduce overall debt. General debt service payments are reduced by \$766,000 in 2015.

Additional Law Enforcement Center debt was refunded in July, 2016 to take advantage of lower interest rates. General debt service payments are reduced by \$140,000 in 2017 directly related to this refunding.

Health Care Center debt was refunded in 2017, saving \$74,000.

This budget included an addition to fund balance in 2015-2017 to be used in 2018-2021 to smooth the levy impact of fluctuations in debt service due to the refundings.

Revenue, Expense and Tax Levy



Fund: DEBT SERVICE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
50999 DEBT SERVICE REVENUE										
481180 INTEREST DEBT SERVICE INVESTME	-750	-7,068	-939	-11,204	1193%	-20,611	-5,000	-30,000	-20,000	15,000
491100 BOND PROCEEDS	-7,125,000	-7,125,000	0	0	0%	0	0	0	0	0
491500 PREMIUM ON DEBT PROCEEDS	-267,309	-267,309	0	0	0%	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,573,599	-1,573,599	-1,425,334	-1,425,334	100%	-709,148	-1,418,297	-1,418,297	-1,396,456	-21,841
492200 TRANSFER FROM SPECIAL REVENUE	-95,000	-93,094	-97,000	-97,000	100%	-50,000	-100,000	-100,000	-100,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	-338,866	0	-346,419	7,553
TOTAL DEBT SERVICE REVENUE	-9,061,658	-9,066,070	-1,523,273	-1,533,538	101%	-779,760	-1,862,163	-1,548,297	-1,862,875	712
50999800 DEBT SERVICE FUND										
561000 PRINCIPAL REDEMPTION	8,205,672	8,205,672	908,792	908,792	100%	0	1,720,000	1,720,000	1,755,000	35,000
562000 INTEREST EXPENSE	314,175	314,175	169,457	169,457	100%	70,900	142,163	142,275	107,875	-34,288
TOTAL DEBT SERVICE FUND	8,519,847	8,519,847	1,078,249	1,078,249	100%	70,900	1,862,163	1,862,275	1,862,875	712
50999930 ADDITION TO FUND BALANCE										
593000 ADDTN TO FUND BAL/RET EARNINGS	448,951	0	445,024	0	0%	0	0	0	0	0
TOTAL ADDITION TO FUND BALANCE	448,951	0	445,024	0	0%	0	0	0	0	0
50999990 DEBT ISSUANCE COSTS										
599000 DEBT ISSUANCE COSTS	92,860	92,860	0	0	0%	0	0	0	0	0
TOTAL DEBT ISSUANCE COSTS	92,860	92,860	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-9,061,658	-9,066,070	-1,523,273	-1,533,538	101%	-779,760	-1,862,163	-1,548,297	-1,862,875	712
TOTAL DEPARTMENT EXPENSE	9,061,658	8,612,707	1,523,273	1,078,249	71%	70,900	1,862,163	1,862,275	1,862,875	712
-ADDITION TO / USE OF FUND BALANCE	0	-453,363	0	-455,289		-708,860	0	313,978	0	
TOTAL FUND REVENUE	-9,061,658	-9,066,070	-1,523,273	-1,533,538	101%	-779,760	-1,862,163	-1,548,297	-1,862,875	712
TOTAL FUND EXPENSE	9,061,658	8,612,707	1,523,273	1,078,249	71%	70,900	1,862,163	1,862,275	1,862,875	712
-ADDITION TO / USE OF FUND BALANCE	0	-453,363	0	-455,289		-708,860	0	313,978	0	

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

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
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.

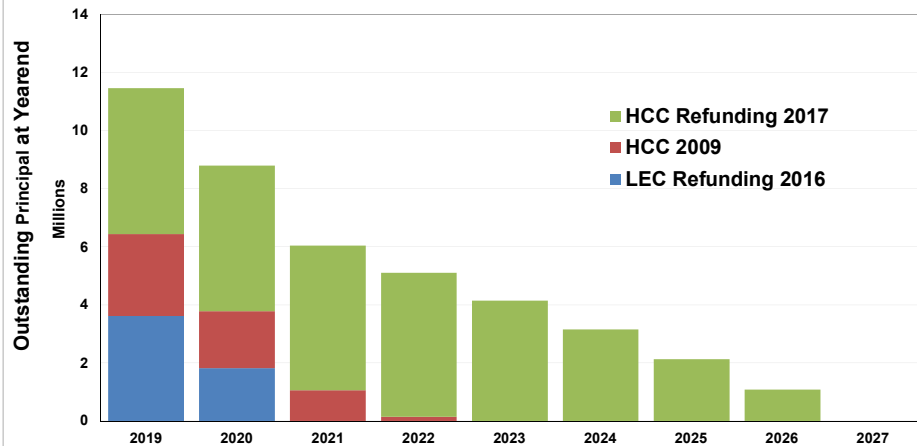
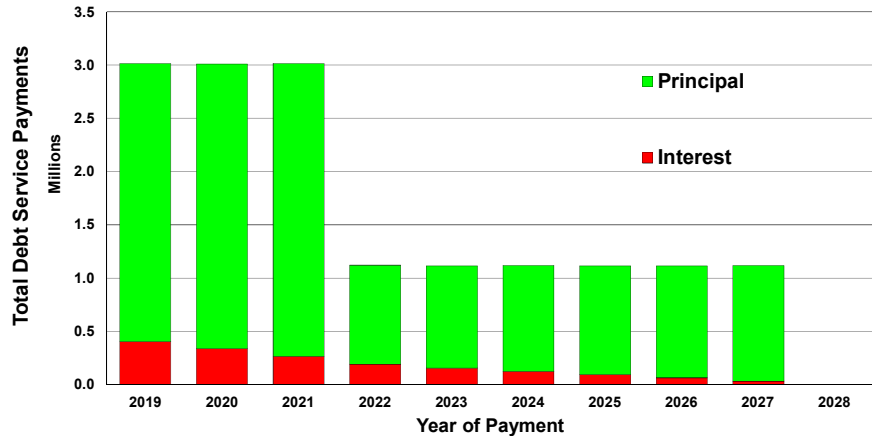
Future Debt Plans

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%	\$357,796,810



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	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			
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: Purpose:	General Obligation Advance Refunding Bonds				General Obligation Advance Refunding Bonds				General Obligation Refunding Bonds				General Obligation Refunding Bonds			
	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
2007				0				0								0
2008				0				0								0
2009				0				0								0
2010	110,000	185,564	2.000% *	295,564				0								0
2011	25,000	189,763	2.000% *	214,763		246,226		246,226								0
2012	75,000	189,263	2.500%	264,263		199,194		199,194								0
2013	75,000	187,388	2.750%	262,388		199,194		199,194								0
2014	60,000	185,325	3.000%	245,325		199,194		199,194								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					25,000	67,598	2.000% *	176,150
2019	830,000	146,000	4.000% **	976,000		0		0					25,000	150,650	2.000% *	175,650
2020	860,000	112,800	4.000% **	972,800		0		0					25,000	150,150	2.000% *	175,150
2021	900,000	78,400	4.000% **	978,400		0		0					25,000	149,650	2.000% *	174,650
2022	905,000	42,400	4.000% **	947,400		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					805,000	148,650	3.000% **	953,650
2024				0	Refunded 4-17	0	4.125% **	0					995,000	124,500	3.000% **	1,119,500
2025				0	Refunded 4-17	0	4.000% *	0					1,020,000	94,650	3.000% **	1,114,650
2026				0	Refunded 4-17	0	4.000% *	0					1,050,000	64,050	3.000% **	1,114,050
2027				0	Refunded 4-17	0	4.000% *	0					1,085,000	32,550	3.000% **	1,117,550
Totals	4,965,000	2,046,528	3.958% Average	7,011,528	0	1,341,791	4.010% Average	1,341,791	2,335,608	120,870	2.501% Average	2,456,478	5,080,000	1,282,748	2.990% Average	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

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General Government

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

FUNCTIONAL AREA MISSION STATEMENT

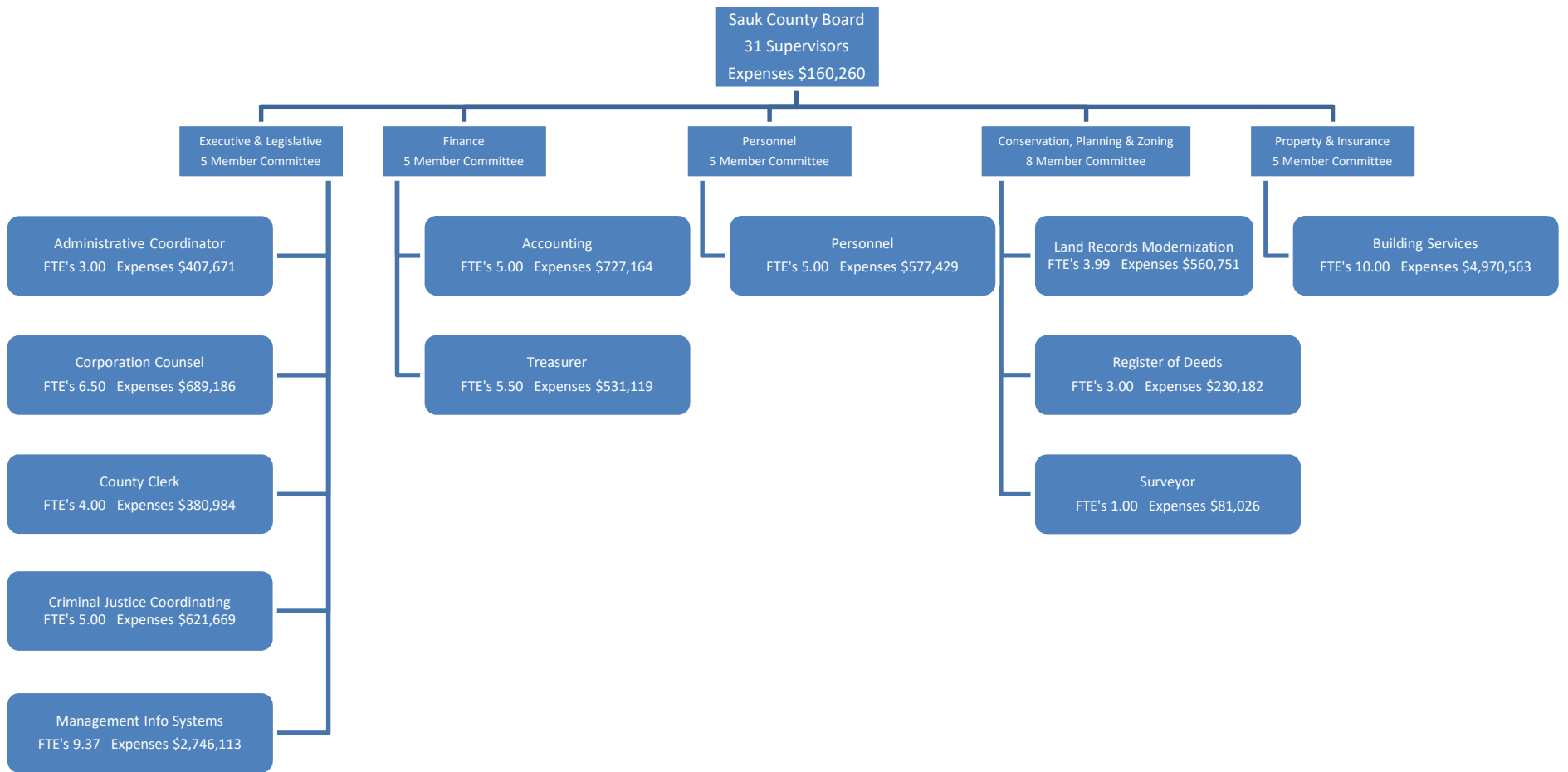
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

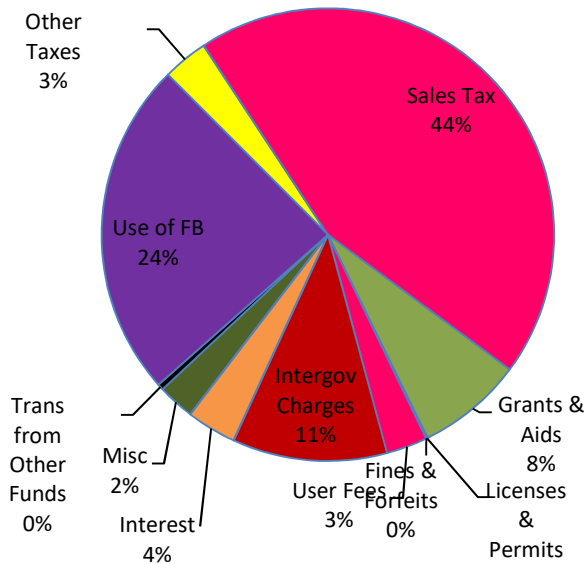


General Government

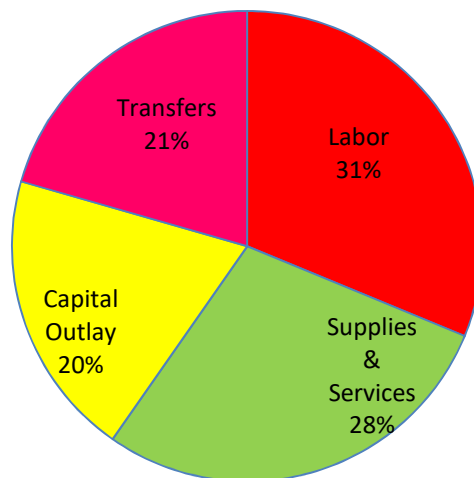
Significant Changes in the General Government Function for 2019

- Justice Continuum efforts continues to support the efforts of the Adult Treatment Court Programs. Additionally this budget includes the award of Wisconsin Treatment and Diversion grant monies to expand the Treatment Court and a \$50,000 grant for the Pre-Booking Diversion program.
- 2019 sales tax revenue projections remain steady with no increase at \$8,775,658.
- Two elections are anticipated in 2019. 2019 will include election equipment modem upgrade to 4G technology.
- Property tax delinquency rates remain steady, meaning consistent collections of tax payments. This, however, also means the revenue from interest and penalty remains flat. Conversely, interest on invested funds is increasing by \$320,000 to \$650,000.
- Health insurance rates were held to a 5.00% increase. Excluding new positions the increased cost is \$384,000 (\$345,000 of tax levy).
- The Administrative Coordinator budget includes \$90,000 for new economic development projects as part of the placemaking initiative. The Community Development Grants program will support redevelopment efforts by providing financial incentives for projects with an emphasis on downtown community driven efforts leading to measureable benefits in job opportunities, property values, or leveraged investment by local and private partners. The budget also creates programs to support young professionals and tourism.
- Additional General Fund balance has been allocated for non- or rarely-recurring capital projects including: Building security \$230,000, communication upgrades \$310,000, and a space needs study along with Historic Courthouse renovations of \$630,000.

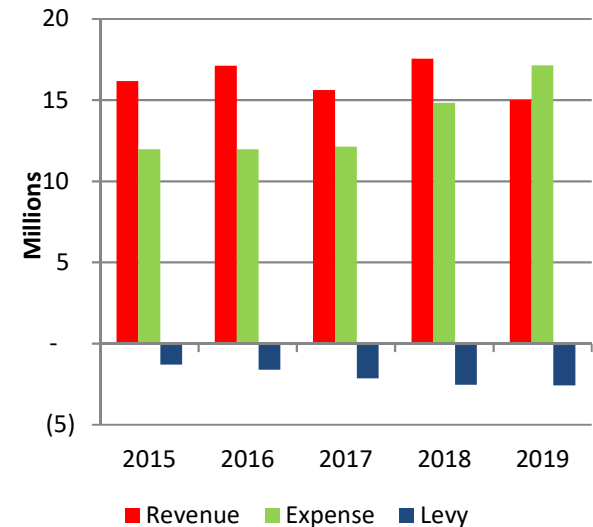
2019 Revenues by Category



2019 Expenses by Category



Revenue, Expense & Levy History



Accounting Department

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

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		

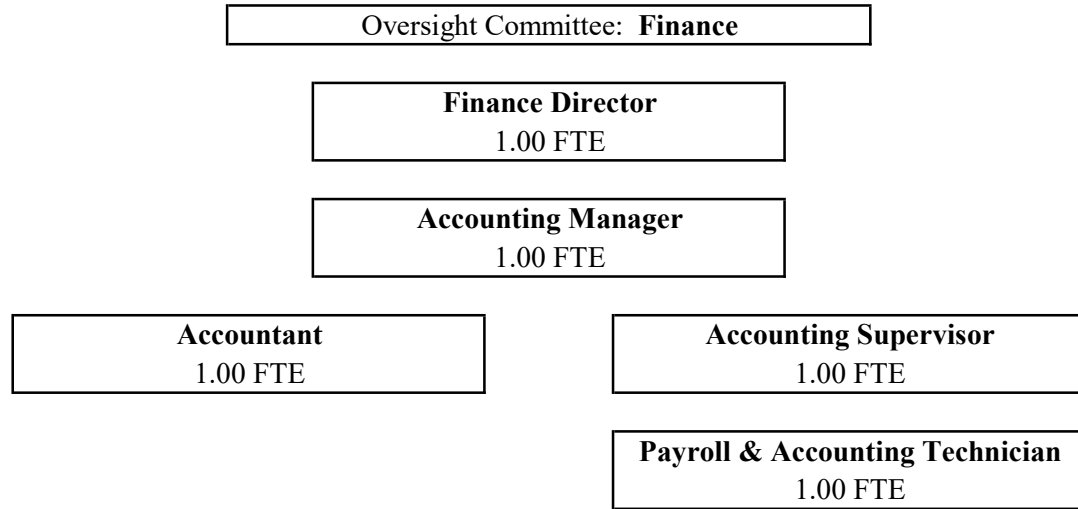
Output Measures - How much are we doing?

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

Accounting



	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.50	0.00	0.50	0.00
FTE Balance	4.00	4.50	4.50	5.00	5.00

ACCOUNTING

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	512,323	542,884	584,562	700,404	700,404	708,695
Intergovernmental	3,925	3,848	3,684	3,521	3,921	3,469
Use of Fund Balance	0	0	0	0	13,744	15,000

Total Revenues

	516,248	546,732	588,246	703,925	718,069	727,164
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Expenses

Labor	265,546	287,761	282,780	342,056	351,626	371,606
Labor Benefits	80,403	88,482	96,057	130,493	130,267	136,531
Supplies & Services	146,762	152,990	165,681	223,356	236,176	219,027
Addition to Fund Balance	23,537	17,500	43,729	8,020	0	0

Total Expenses

	516,248	546,732	588,246	703,925	718,069	727,164
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Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	8,291	1.18%	None	0	0
	(452)	-11.53%			
	1,256	9.14%	2019 Total	0	0
	9,095	1.27%			
			2020	0	0
			2021	0	0
	19,980	5.68%	2022	0	0
	6,264	4.81%	2023	0	0
	(17,149)	-7.26%			
	0	0.00%			
	9,095	1.27%			

2019 Highlights & Issues on the Horizon

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

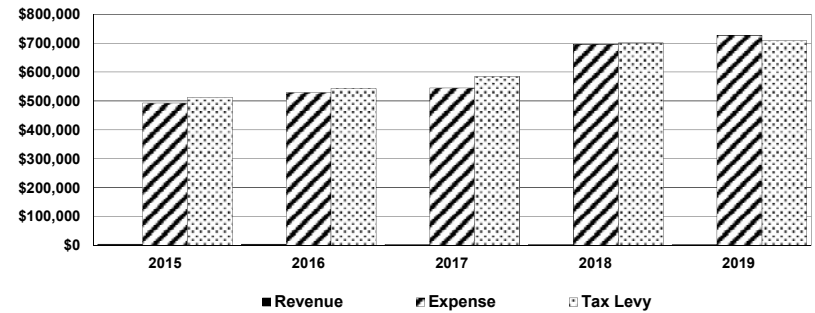
MUNIS financial system was transferred to a cloud-based system in 2018. This increases security, allows the system to remain more current, and provides better accessibility to data access by authorized users.

The timekeeping system is also budgeted to become cloud-based, with the same benefits and impact. Also planned expansion of the timekeeping system allowing the County to track time more accurately and completely with standardized application of policies.

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

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10007 ACCOUNTING REVENUE										
411100 GENERAL PROPERTY TAXES	-542,884	-542,884	-584,562	-584,562	100%	-350,202	-700,404	-700,404	-708,695	8,291
451100 ADMINISTRATIVE FEES	-1,100	-1,218	-900	-960	107%	-336	-1,000	-600	-500	-500
474610 CSA CONTRACT	-2,642	-2,630	-2,757	-2,724	99%	-709	-2,921	-2,921	-2,969	48
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	0	0	-15,000	15,000
493200 CONTINUING APPROP PRIOR YEAR	-23,500	0	-17,546	0	0%	0	-13,744	0	0	-13,744
TOTAL ACCOUNTING REVENUE	-570,126	-546,732	-605,765	-588,246	97%	-351,247	-718,069	-703,925	-727,164	9,095
10007150 ACCOUNTING										
511100 SALARIES PERMANENT REGULAR	301,612	286,368	310,098	281,420	91%	161,106	350,041	340,471	369,892	19,851
511200 SALARIES-PERMANENT-OVERTIME	323	93	318	0	0%	0	165	165	174	9
511900 LONGEVITY-FULL TIME	1,940	1,300	1,360	1,360	100%	0	1,420	1,420	1,540	120
514100 FICA & MEDICARE TAX	23,246	21,288	23,851	20,329	85%	11,561	26,899	26,167	28,428	1,529
514200 RETIREMENT-COUNTY SHARE	20,056	19,002	21,201	19,161	90%	10,794	23,559	22,918	24,340	781
514400 HEALTH INSURANCE COUNTY SHARE	51,578	47,954	67,642	56,317	83%	39,086	79,494	76,844	83,467	3,973
514500 LIFE INSURANCE COUNTY SHARE	114	91	96	91	94%	52	104	104	110	6
514600 WORKERS COMPENSATION	213	147	218	159	73%	97	211	205	186	-25
514800 UNEMPLOYMENT	0	0	0	0	0%	3,515	0	4,255	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	3,459	0%	0	0	0	15,000	15,000
520900 CONTRACTED SERVICES	69,900	73,354	80,900	77,415	96%	28,535	74,290	59,335	72,855	-1,435
522500 TELEPHONE & DAIN LINE	175	80	150	122	81%	57	150	125	150	0
531100 POSTAGE AND BOX RENT	600	675	600	575	96%	666	625	1,200	1,200	575
531200 OFFICE SUPPLIES AND EXPENSE	4,300	1,754	4,300	3,984	93%	2,876	4,300	4,300	4,600	300
531300 PHOTO COPIES	300	400	300	200	67%	200	300	300	300	0
531500 FORMS AND PRINTING	425	487	400	406	101%	0	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	92,739	75,193	92,206	78,462	85%	80,909	153,886	155,762	122,297	-31,589
532200 SUBSCRIPTIONS	230	240	250	237	95%	237	250	237	250	0
532400 MEMBERSHIP DUES	475	447	475	447	94%	447	475	447	475	0
532500 SEMINARS AND REGISTRATIONS	1,000	0	500	0	0%	200	500	400	500	0
532600 ADVERTISING	200	137	200	144	72%	0	200	200	200	0
533200 MILEAGE	450	210	450	216	48%	0	450	400	450	0
533500 MEALS AND LODGING	250	15	250	15	6%	0	250	150	250	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	Amended To
										2019
TOTAL ACCOUNTING	570,126	529,233	605,765	544,517	90%	340,338	718,069	695,905	727,164	9,095
TOTAL DEPARTMENT REVENUE	-570,126	-546,732	-605,765	-588,246	97%	-351,247	-718,069	-703,925	-727,164	9,095
TOTAL DEPARTMENT EXPENSE	570,126	529,233	605,765	544,517	90%	340,338	718,069	695,905	727,164	9,095
-ADDITION TO / USE OF FUND BALANCE	0	-17,500	0	-43,729		-10,910	0	-8,020	0	
TOTAL FUND REVENUE	-570,126	-546,732	-605,765	-588,246	97%	-351,247	-718,069	-703,925	-727,164	9,095
TOTAL FUND EXPENSE	570,126	529,233	605,765	544,517	90%	340,338	718,069	695,905	727,164	9,095
-ADDITION TO / USE OF FUND BALANCE	0	-17,500	0	-43,729		-10,910	0	-8,020	0	

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	\$0	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	\$40,000		
			TOTAL EXPENSES	\$40,000		
	COUNTY LEVY	\$40,000				
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	\$231,386		
			COUNTY LEVY	\$84,742		

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

Administrative Coordinator

Oversight Committee: **Executive & Legislative**

Administrative Coordinator
1.00 FTE

Sauk County
Department Heads

Administrative Specialist
1.00 FTE

Community Liaison / Placemaking
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	1.00	-1.00	0.00	1.30	0.20
FTE Balance	2.50	1.50	1.50	2.80	3.00

	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
ADMINISTRATIVE COORDINATOR											
<u>Revenues</u>											
Tax Levy	216,585	195,864	242,588	230,373	230,373	261,027	30,654	13.31%	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	407,671	3,714	0.92%	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	105,833	(8,419)	-7.37%			
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	407,671	3,714	0.92%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2019 Highlights & Issues on the Horizon

Transfer of Criminal Justice Coordinating program from the Administrative Coordinator budget to a stand-alone set of accounts in 2016.

2017 Labor expense is abnormally high due to overlapping administrative coordinator position costs.

2018 Includes the creation of a Community Liaison/Placemaker position to coordinate placemaking initiatives.

2019 Includes economic development and placemaking opportunities:

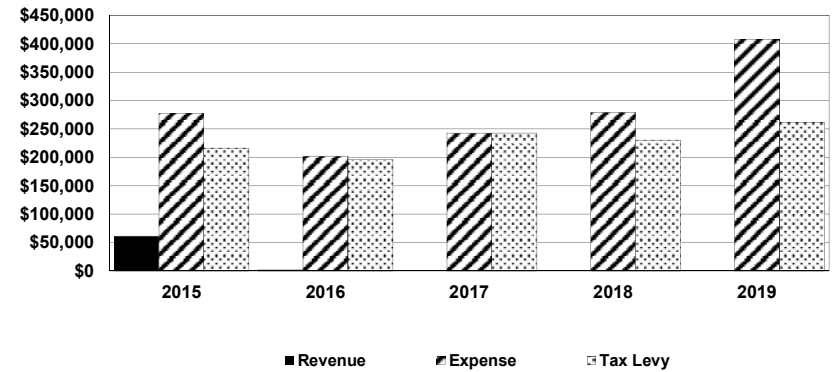
*Community development grants to support redevelopment by providing financial incentives for projects with an emphasis on downtown community-driven efforts.

*Sauk County Young Professionals Program with a mission to support initiatives by and for young professionals that help make Sauk County a sought-after place to live, work, and raise a family.

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

Programmatic review and process analysis will be a priority moving forward. The cost of doing the County's business will continue to increase more than the increase in levy limits.

**Revenue, Expense and Tax Levy
Five Year Trend**



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ADMINISTRATIVE COORDINATOR	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10024 ADMINISTRATIVE COORDINATOR										
411100 GENERAL PROPERTY TAXES	-195,864	-195,864	-242,588	-242,588	100%	-115,187	-230,373	-230,373	-261,027	30,654
472490 LOCAL GOVT/AGENCY PAYMENTS	-1,476	-1,476	0	0	0%	0	0	0	0	0
489020 XFER FROM CONTINGENCY/C&COMP	-4,529	0	-52,678	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	-5,000	0	0%	0	-89,264	0	-50,000	-39,264
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0%	0	-84,320	0	-96,644	12,324
TOTAL ADMINISTRATIVE COORDINATOR	-201,869	-197,340	-300,266	-242,588	81%	-115,187	-403,957	-230,373	-407,671	3,714
10024142 ADMINISTRATIVE COORDINATOR										
511100 SALARIES PERMANENT REGULAR	133,603	137,629	212,278	239,472	113%	88,760	213,709	195,835	234,285	20,576
512100 WAGES-PART TIME	0	2,199	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	10,221	10,155	12,209	17,883	146%	6,444	16,349	14,981	17,923	1,574
514200 RETIREMENT-COUNTY SHARE	8,818	7,421	10,853	8,410	77%	5,946	14,318	13,121	15,346	1,028
514400 HEALTH INSURANCE COUNTY SHARE	22,105	19,386	22,547	19,363	86%	14,040	44,516	27,823	33,387	-11,129
514500 LIFE INSURANCE COUNTY SHARE	48	53	67	19	28%	15	37	37	27	-10
514600 WORKERS COMPENSATION	94	241	112	67	60%	220	776	592	870	94
514800 UNEMPLOYMENT	0	0	0	0	0%	3,515	0	3,515	0	0
520100 CONSULTANT AND CONTRACTUAL	18,505	16,923	0	0	0%	320	80,074	320	2,264	-77,810
521313 ECONOMIC DEVELOPMENT	0	0	30,000	5,754	19%	5,000	24,246	14,000	0	-24,246
521314 COMMUNITY DEVELOPMENT GRANTS	0	0	0	0	0%	0	0	0	40,000	40,000
521315 YOUNG PROFESSIONALS	0	0	0	0	0%	0	0	0	25,000	25,000
521316 TOURISM	0	0	0	0	0%	0	0	0	25,000	25,000
522500 TELEPHONE & DAIN LINE	600	331	540	521	96%	373	540	850	850	310
531100 POSTAGE AND BOX RENT	400	173	240	82	34%	45	150	75	75	-75
531200 OFFICE SUPPLIES AND EXPENSE	400	764	5,550	876	16%	435	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	1,775	2,663	2,352	2,738	116%	2,097	3,142	3,142	3,044	-98
532200 SUBSCRIPTIONS	200	0	0	0	0%	37	0	37	50	50
532400 MEMBERSHIP DUES	1,400	502	1,218	1,955	160%	1,200	1,800	1,800	2,500	700
532500 SEMINARS AND REGISTRATIONS	2,000	1,025	800	2,054	257%	1,779	1,800	1,800	4,000	2,200
533200 MILEAGE	1,200	763	1,000	1,072	107%	310	1,500	800	1,750	250
533500 MEALS AND LODGING	500	1,642	500	0	0%	158	500	0	800	300
TOTAL ADMINISTRATIVE COORDINATOR	201,869	201,869	300,266	300,266	100%	130,695	403,957	279,228	407,671	3,714
TOTAL DEPARTMENT REVENUE	-201,869	-197,340	-300,266	-242,588	81%	-115,187	-403,957	-230,373	-407,671	3,714
TOTAL DEPARTMENT EXPENSE	201,869	201,869	300,266	300,266	100%	130,695	403,957	279,228	407,671	3,714
-ADDITION TO / USE OF FUND BALANCE	0	4,529	0	57,678		15,509	0	48,855	0	
TOTAL FUND REVENUE	-201,869	-197,340	-300,266	-242,588	81%	-115,187	-403,957	-230,373	-407,671	3,714
TOTAL FUND EXPENSE	201,869	201,869	300,266	300,266	100%	130,695	403,957	279,228	407,671	3,714
-ADDITION TO / USE OF FUND BALANCE	0	4,529	0	57,678		15,509	0	48,855	0	

Building Services

Department Vision - Where the department would ideally like to be
Facilities radiate a professional appearance both inside and out.

Department Mission - Major reasons for the department's existence and purpose in County government
Assure facilities and grounds are properly maintained operationally, and they project a professional and respected appearance both inside and out. Maintain the County Communication Systems current/updated and in good working condition. Establish a "Safety First" mindset for all employees and maintain a safe environment for all employees and visitors.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services

Specific Strategic Issues Addressed
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 Communications Upgrades - \$114,280 carried forward and \$50,000 general fund balance	\$110,000 \$34,032 \$650,000 \$180,000 \$340,931 \$334,462 \$90,000 \$330,000 \$100,000 \$160,000 \$90,500 \$27,000 \$164,280	Grants	\$0	10.00							
			Use of Fund Balance	\$2,321,205								
			TOTAL REVENUES	\$2,321,205								
			Wages & Benefits	\$0								
			Operating Expenses	\$2,611,205								
			TOTAL EXPENSES	\$2,611,205								
			COUNTY LEVY	\$290,000								
Totals			TOTAL REVENUES	\$2,804,960								
			TOTAL EXPENSES	\$4,970,563								
			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

Building Services

Oversight Committee: **Property & Insurance** (Buildings)
 Oversight Committee: **Property & Insurance** (Communications)

Facilities Director
 1.00 FTE

Assistant Facilities Director
 1.00 FTE

Program Coordinator
 0.50 FTE *

Building Manager
 2.00 FTE

Communications Technician
 1.00 FTE

Building Maintenance Technician
 4.50 FTE

* Shared position with the Management Information Systems Department

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	1.00	-0.44	-0.83	0.00	0.50
FTE Balance	10.77	10.33	9.50	9.50	10.00

	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
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	2,421,205	709,049	41.41%	Building Security	330,000	0
									Leased Facility Furnace Replacement	27,000	0
									Communications upgrades/infrastructure	498,742	50,000
									Sheriff - Dispatch - Radio console	90,000	30,000
									Carpet Replacement	90,500	0
									LEC Kitchen Equipment Replacement	160,000	0
									LEC Camera Upgrades	100,000	0
										0	0
Total Revenues	3,164,162	3,180,997	2,686,394	3,443,563	4,670,269	4,970,563	300,294	6.43%			
<u>Expenses</u>											
Labor	585,369	581,394	488,822	511,608	511,608	585,771	74,163	14.50%			
Labor Benefits	167,589	174,742	165,682	177,329	177,329	208,488	31,159	17.57%			
Supplies & Services	1,514,722	1,823,659	1,277,136	1,455,126	1,512,252	1,565,099	52,847	3.49%			
Capital Outlay	673,740	601,202	754,754	1,299,500	2,469,080	2,611,205	142,125	5.76%			
Addition to Fund Balance	222,742	0	0	0	0	0	0	0.00%			
Total Expenses	3,164,162	3,180,997	2,686,394	3,443,563	4,670,269	4,970,563	300,294	6.43%			
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
									2019 Total	2,611,205	290,000

2019 Highlights & Issues on the Horizon

Continue to promote the towers/ fiber generating additional co-locators/lessees to increase revenues.

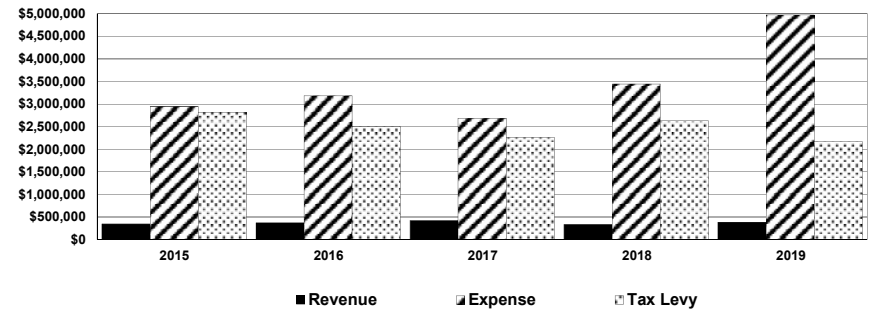
Planning for space need and security upgrades for facilities. Continued work on energy savings measures.

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

2019, realignment of staff to better meet department needs: Reclassification of full-time building maintenance technician to assistant facilities director, and an additional half-time building maintenance technician, \$57,294 additional labor expense.

2017, Transfer of workers compensation and risk management programming from Building Services to Personnel. Department wages, benefits and other supplies total about \$125,000.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: BUILDING SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10017 BUILDING SERVICES REVENUE										
411100 GENERAL PROPERTY TAXES	-2,500,508	-2,500,508	-2,256,404	-2,256,404	100%	-1,313,107	-2,626,213	-2,626,213	-2,165,603	-460,610
452050 TELEPHONE REBATES	-22,000	-18,025	0	-17,836	0%	-6,284	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-500	-5,591	-500	0	0%	0	-500	0	-500	0
474010 DEPARTMENTAL CHARGES	-43,536	-40,484	-44,245	-44,215	100%	-21,266	-45,500	-45,500	-47,755	2,255
482100 RENT OF COUNTY BUILDINGS	-62,000	-65,756	-63,000	-68,889	109%	-27,332	-64,000	-64,000	-64,000	0
482470 RENT/LEASE - TOWER SPACE	-127,100	-130,262	-127,100	-151,052	119%	-58,866	-121,400	-121,400	-171,000	49,600
482480 RENT/LEASE - FIBER OPTICS	-75,000	-97,831	-75,000	-124,755	166%	-64,736	-90,000	-90,000	-91,000	1,000
483700 VENDING MACHINE SALES	-10,000	-7,302	-10,000	-7,928	79%	-3,303	-10,000	-10,000	-9,000	-1,000
484160 MISCELLANEOUS REVENUES	-500	-668	-500	-914	183%	-3,245	-500	-500	-500	0
484175 FOCUS ON ENERGY	0	-840	0	-8,610	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	-356,000	0	-850,000	0	0%	0	-497,000	0	-1,696,000	1,199,000
493200 CONTINUING APPROP PRIOR YEAR	-1,061,735	0	-559,777	0	0%	0	-1,213,897	0	-725,205	-488,692
493400 CONTINUING APPROP SUNSHINE FND	-653	0	-612	0	0%	0	-1,259	0	0	-1,259
TOTAL BUILDING SERVICES REVENUE	-4,259,532	-2,867,268	-3,987,138	-2,680,603	67%	-1,498,138	-4,670,269	-2,957,613	-4,970,563	300,294
10017110 BLDG SRVCS ADMINISTRATION										
511100 SALARIES PERMANENT REGULAR	169,298	168,166	98,099	100,027	102%	52,177	104,586	104,586	180,096	75,510
511900 LONGEVITY-FULL TIME	700	408	0	0	0%	0	120	120	120	0
514100 FICA & MEDICARE TAX	13,280	12,496	7,505	7,146	95%	3,685	8,010	8,010	13,786	5,776
514200 RETIREMENT-COUNTY SHARE	11,458	8,926	6,671	6,812	102%	3,520	7,015	7,015	11,804	4,789
514400 HEALTH INSURANCE COUNTY SHARE	29,474	23,455	15,031	15,104	100%	8,612	15,899	15,899	33,387	17,488
514500 LIFE INSURANCE COUNTY SHARE	101	45	15	16	106%	8	16	16	30	14
514600 WORKERS COMPENSATION	2,806	1,995	1,217	1,004	83%	599	1,194	1,194	2,181	987
519300 VEHICLE ALLOWANCE	3,600	2,077	0	1,389	0%	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	0	0	0	0%	0	0	0	100,000	100,000
522500 TELEPHONE & DAIN LINE	3,000	2,498	3,000	2,589	86%	2,289	3,000	3,000	3,000	0
525010 RENOVATION/REFURBISHMENT	171,318	215,403	80,915	38,303	47%	39,940	111,753	75,000	50,000	-61,753
525011 BUILDING SECURITY	25,000	16,800	33,200	8,136	25%	4,392	39,864	20,000	25,000	-14,864
531100 POSTAGE AND BOX RENT	300	239	330	39	12%	16	330	330	330	0
531200 OFFICE SUPPLIES AND EXPENSE	500	889	500	492	98%	92	750	500	600	-150
531800 MIS DEPARTMENT CHARGEBACKS	4,234	7,656	4,646	6,679	144%	2,682	8,344	8,344	3,075	-5,269
532200 SUBSCRIPTIONS	200	0	200	0	0%	0	100	100	100	0
532400 MEMBERSHIP DUES	100	0	100	0	0%	0	100	100	100	0
532800 TRAINING AND INSERVICE	1,500	1,500	1,500	1,450	97%	1,495	1,500	2,000	2,000	500
533100 VEHICLE EXPENSES	0	0	0	460	0%	1,620	3,000	3,000	3,000	0
533200 MILEAGE	200	165	300	232	77%	0	200	200	200	0
533500 MEALS AND LODGING	200	39	200	53	27%	0	200	200	200	0
581900 CAPITAL OUTLAY	982,053	492,385	1,126,308	246,213	22%	418,224	1,240,235	447,000	1,671,963	431,728
TOTAL BLDG SRVCS ADMINISTRATION	1,419,322	955,143	1,379,737	436,144	32%	539,348	1,546,216	696,614	2,100,972	554,756

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: BUILDING SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10017152 RISK MANAGEMENT AND INSURANCE										
511100 SALARIES PERMANENT REGULAR	74,701	66,492	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	5,715	4,981	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	4,930	4,001	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	5,712	4,735	0	0	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	10	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	896	558	0	0	0%	0	0	0	0	0
514800 UNEMPLOYMENT	0	1,384	0	0	0%	0	0	0	0	0
521100 MEDICAL EXAMINATIONS	9,000	4,521	0	0	0%	0	0	0	0	0
522500 TELEPHONE & DAIN LINE	1,500	453	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	100	86	0	0	0%	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	700	0	0	0	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	648	669	0	0	0%	0	0	0	0	0
532200 SUBSCRIPTIONS	3,000	1,323	0	0	0%	0	0	0	0	0
532400 MEMBERSHIP DUES	1,000	595	0	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	10,000	4,479	0	0	0%	0	0	0	0	0
533200 MILEAGE	500	0	0	0	0%	0	0	0	0	0
533500 MEALS AND LODGING	350	0	0	0	0%	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,000	160	0	0	0%	0	0	0	0	0
539100 OTHER SUPPLIES & EXPENSES	1,500	2,285	0	0	0%	0	0	0	0	0
551000 INSURANCE	100	0	0	0	0%	0	0	0	0	0
TOTAL RISK MANAGEMENT AND INSURANCE	121,352	96,732	0	0	0%	0	0	0	0	0
10017162 HS SERV/RDBGS/6TH STR										
520900 CONTRACTED SERVICES	12,000	10,115	11,000	7,614	69%	8,454	11,000	11,000	35,000	24,000
522900 UTILITIES	22,000	23,506	21,500	21,186	99%	8,653	21,500	21,500	21,000	-500
523000 TRADE SERVICES	2,000	505	2,000	0	0%	0	1,500	1,500	1,500	0
531400 SMALL EQUIPMENT	250	0	250	0	0%	85	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	618	573	762	762	100%	400	800	800	793	-7
533100 VEHICLE EXPENSES	3,500	1,565	3,000	1,504	50%	778	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	5,000	5,822	5,000	4,415	88%	4,350	5,000	5,000	5,000	0
551000 INSURANCE	1,100	1,204	1,200	1,351	113%	1,486	1,320	1,320	1,360	40
TOTAL HS SERV/RDBGS/6TH STR	46,468	43,289	44,712	36,832	82%	24,205	43,870	43,870	67,403	23,533
10017163 HS-SHELTERED WORKSHOP										
523000 TRADE SERVICES	2,000	3,984	3,000	817	27%	165	3,000	3,000	3,000	0
534000 OPERATING/MEETING SUPPLIES	0	0	0	296	0%	1,244	0	500	500	500
551000 INSURANCE	2,100	2,502	2,300	2,801	122%	3,085	2,530	2,530	2,885	355
TOTAL HS-SHELTERED WORKSHOP	4,100	6,486	5,300	3,914	74%	4,494	5,530	6,030	6,385	855

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: BUILDING SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10017180 POSTAGE METERING										
511100 SALARIES PERMANENT REGULAR	21,749	21,994	22,442	22,486	100%	11,602	23,328	23,328	24,475	1,147
511200 SALARIES-PERMANENT-OVERTIME	484	0	501	0	0%	0	519	519	544	25
511900 LONGEVITY-FULL TIME	154	154	165	165	100%	0	176	176	187	11
514100 FICA & MEDICARE TAX	1,713	1,635	1,768	1,688	95%	858	1,838	1,838	1,928	90
514200 RETIREMENT-COUNTY SHARE	1,478	1,460	1,571	1,539	98%	777	1,610	1,610	1,651	41
514400 HEALTH INSURANCE COUNTY SHARE	3,142	3,154	3,204	3,228	101%	1,836	3,389	3,389	3,559	170
514500 LIFE INSURANCE COUNTY SHARE	4	5	6	6	105%	3	6	6	7	1
514600 WORKERS COMPENSATION	269	195	287	227	79%	132	274	274	305	31
520900 CONTRACTED SERVICES	9,000	8,066	8,000	8,460	106%	3,073	8,000	8,000	8,000	0
524800 MAINTENANCE AGREEMENT	2,000	324	1,000	243	24%	162	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	1,300	42	2,000	1,280	64%	1,300	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	300	0	0	0	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	443	398	501	501	100%	280	560	560	599	39
534000 OPERATING/MEETING SUPPLIES	1,500	3,428	2,800	3,631	130%	1,196	2,800	2,800	3,500	700
TOTAL POSTAGE METERING	43,536	40,854	44,245	43,454	98%	21,219	45,500	45,500	47,755	2,255
10017182 GENERAL COUNTY BUILDINGS										
511100 SALARIES PERMANENT REGULAR	130,164	139,977	185,646	186,060	100%	96,252	185,163	185,163	151,030	-34,133
511200 SALARIES-PERMANENT-OVERTIME	4,919	3,192	2,882	536	19%	734	3,013	3,013	2,194	-819
511900 LONGEVITY-FULL TIME	446	446	555	495	89%	0	624	624	493	-131
512100 WAGES-PART TIME	0	7,208	0	0	0%	0	0	0	21,350	21,350
512200 WAGES-PART TIME-OVERTIME	0	94	0	0	0%	0	0	0	950	950
512900 LONGEVITY-PART TIME	0	0	0	0	0%	0	0	0	200	200
514100 FICA & MEDICARE TAX	10,368	11,167	14,465	13,790	95%	7,002	14,444	14,444	13,481	-963
514200 RETIREMENT-COUNTY SHARE	8,945	9,282	12,858	12,678	99%	6,493	12,650	12,650	10,068	-2,582
514400 HEALTH INSURANCE COUNTY SHARE	32,044	32,090	47,715	46,586	98%	27,337	46,495	46,495	48,818	2,323
514500 LIFE INSURANCE COUNTY SHARE	73	49	41	36	89%	20	35	35	45	10
514600 WORKERS COMPENSATION	1,626	1,323	2,344	1,873	80%	1,105	2,153	2,153	2,132	-21
520900 CONTRACTED SERVICES	200,000	166,194	200,000	175,338	88%	89,953	200,000	200,000	198,000	-2,000
522900 UTILITIES	215,000	215,356	211,500	216,929	103%	88,596	214,100	212,600	212,675	-1,425
523000 TRADE SERVICES	10,000	2,125	8,000	3,625	45%	600	7,500	7,500	7,500	0
525100 VENDING MACHINES	10,153	6,077	10,112	6,022	60%	4,338	9,759	9,000	9,000	-759
531100 POSTAGE AND BOX RENT	0	183	100	0	0%	0	100	100	100	0
531400 SMALL EQUIPMENT	2,000	1,898	2,000	213	11%	1,290	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	886	2,017	1,002	1,002	100%	2,440	1,413	1,413	3,023	1,610
533100 VEHICLE EXPENSES	3,000	1,825	3,000	3,520	117%	319	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	80,000	96,513	80,000	63,198	79%	24,158	80,000	80,000	80,000	0
535100 VEHICLE FUEL / OIL	0	612	0	0	0%	0	0	0	0	0
551000 INSURANCE	20,000	21,766	25,000	24,422	98%	26,398	27,500	27,500	35,123	7,623
572003 ART	0	0	0	0	0%	0	0	0	0	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: BUILDING SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
									Amended To	2019
TOTAL GENERAL COUNTY BUILDINGS	729,624	719,395	807,220	756,322	94%	377,033	809,449	807,190	800,682	-8,767
10017184 COUNTY PHONE/COMMUNICATIONS										
511100 SALARIES PERMANENT REGULAR	76,207	76,209	79,077	79,192	100%	40,522	91,078	91,078	95,762	4,684
511900 LONGEVITY-FULL TIME	260	260	280	280	100%	0	300	300	320	20
514100 FICA & MEDICARE TAX	5,850	5,718	6,071	5,955	98%	3,041	6,990	6,990	7,350	360
514200 RETIREMENT-COUNTY SHARE	5,047	5,053	5,396	5,419	100%	2,739	6,122	6,122	6,293	171
514400 HEALTH INSURANCE COUNTY SHARE	5,712	5,721	5,826	5,854	100%	3,338	10,137	10,137	10,644	507
514600 WORKERS COMPENSATION	918	672	984	798	81%	466	1,041	1,041	1,163	122
520900 CONTRACTED SERVICES	30,000	32,446	30,000	19,347	64%	29,648	30,000	30,000	32,000	2,000
522500 TELEPHONE & DAIN LINE	53,300	43,427	5,300	6,905	130%	2,271	5,300	5,300	5,550	250
522700 911 EMERGENCY NUMBER	36,000	35,700	0	0	0%	0	0	0	0	0
522720 911 SURCHARGE FEE	93,000	97,885	0	0	0%	0	0	0	0	0
522900 UTILITIES	61,450	51,340	60,650	61,770	102%	28,341	56,450	56,450	57,700	1,250
523000 TRADE SERVICES	10,000	0	10,000	5,274	53%	400	10,000	10,000	10,000	0
524800 MAINTENANCE AGREEMENT	30,000	44,689	0	24,652	0%	0	23,000	23,000	23,000	0
531100 POSTAGE AND BOX RENT	2,500	1,626	2,500	1,418	57%	863	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	500	0	500	57	11%	0	500	500	500	0
531400 SMALL EQUIPMENT	60,000	136,558	30,000	23,149	77%	14,745	30,000	30,000	30,000	0
531800 MIS DEPARTMENT CHARGEBACKS	246,080	10,061	531	531	100%	-273	1,355	1,355	1,423	68
532800 TRAINING AND INSERVICE	2,000	0	2,000	0	0%	0	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	7,000	0	0	4,128	0%	1,767	5,000	5,000	5,000	0
533200 MILEAGE	0	2,483	7,000	1,662	24%	0	300	300	300	0
533500 MEALS AND LODGING	200	0	200	0	0%	0	200	200	200	0
551000 INSURANCE	3,460	962	3,730	1,085	29%	1,201	4,135	4,135	4,272	137
581900 CAPITAL OUTLAY	468,757	93,338	529,354	333,812	63%	39,946	603,742	405,000	588,742	-15,000
TOTAL COUNTY PHONE/COMMUNICATIONS	1,198,241	644,149	779,399	581,288	75%	169,017	889,650	690,908	884,219	-5,431
10017265 WEST BARABOO GARAGE										
522900 UTILITIES	6,000	3,459	4,800	3,608	75%	1,992	4,800	4,800	4,800	0
534000 OPERATING/MEETING SUPPLIES	2,000	246	2,000	254	13%	208	2,000	2,000	2,000	0
551000 INSURANCE	375	0	415	0	0%	0	450	450	465	15
TOTAL WEST BARABOO GARAGE	8,375	3,705	7,215	3,862	54%	2,199	7,250	7,250	7,265	15
10017270 LAW ENFORCEMENT CENTER										
511100 SALARIES PERMANENT REGULAR	93,978	94,159	97,408	97,595	100%	50,407	101,204	101,204	106,468	5,264
511200 SALARIES-PERMANENT-OVERTIME	796	0	826	0	0%	0	858	858	903	45
511900 LONGEVITY-FULL TIME	559	559	599	599	100%	0	639	639	679	40
514100 FICA & MEDICARE TAX	7,293	7,029	7,561	7,279	96%	3,691	7,857	7,857	8,266	409
514200 RETIREMENT-COUNTY SHARE	6,292	6,247	6,721	6,663	99%	3,372	6,881	6,881	7,077	196
514400 HEALTH INSURANCE COUNTY SHARE	20,449	20,483	20,857	20,958	100%	11,950	22,061	22,061	23,163	1,102

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: BUILDING SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10017270 LAW ENFORCEMENT CENTER										
514500 LIFE INSURANCE COUNTY SHARE	38	39	40	40	100%	22	41	41	43	2
514600 WORKERS COMPENSATION	1,144	832	1,226	982	80%	574	1,171	1,171	1,307	136
520900 CONTRACTED SERVICES	100,000	89,813	100,000	90,422	90%	75,455	105,000	105,000	105,000	0
522900 UTILITIES	355,000	345,534	350,000	334,690	96%	141,506	345,000	345,000	345,000	0
523000 TRADE SERVICES	10,000	400	9,000	0	0%	0	9,000	9,000	9,000	0
531400 SMALL EQUIPMENT	2,000	0	2,000	1,779	89%	643	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,565	-145	1,632	1,632	100%	874	1,749	1,749	1,221	-528
533100 VEHICLE EXPENSES	1,500	527	1,000	986	99%	361	1,000	2,000	1,000	0
534000 OPERATING/MEETING SUPPLIES	60,000	67,313	60,000	50,611	84%	21,975	60,000	60,000	60,000	0
551000 INSURANCE	25,000	22,673	27,500	25,841	94%	27,913	30,250	30,250	31,250	1,000
581900 CAPITAL OUTLAY	0	15,479	230,000	174,729	76%	146,646	625,103	447,500	350,500	-274,603
TOTAL LAW ENFORCEMENT CENTER	685,614	670,943	916,370	814,806	89%	485,389	1,319,814	1,143,211	1,052,877	-266,937
10017411 ANIMAL SHELTER										
523000 TRADE SERVICES	2,500	0	2,500	9,435	377%	44	2,500	2,500	2,500	0
551000 INSURANCE	400	301	440	336	76%	370	490	490	505	15
TOTAL ANIMAL SHELTER	2,900	301	2,940	9,771	332%	414	2,990	2,990	3,005	15
TOTAL DEPARTMENT REVENUE	-4,259,532	-2,867,268	-3,987,138	-2,680,603	67%	-1,498,138	-4,670,269	-2,957,613	-4,970,563	300,294
TOTAL DEPARTMENT EXPENSE	4,259,532	3,180,997	3,987,138	2,686,394	67%	1,623,319	4,670,269	3,443,563	4,970,563	300,294
-ADDITION TO / USE OF FUND BALANCE	0	313,729	0	5,791		125,181	0	485,950	0	
TOTAL FUND REVENUE	-4,259,532	-2,867,268	-3,987,138	-2,680,603	67%	-1,498,138	-4,670,269	-2,957,613	-4,970,563	300,294
TOTAL FUND EXPENSE	4,259,532	3,180,997	3,987,138	2,686,394	67%	1,623,319	4,670,269	3,443,563	4,970,563	300,294
-ADDITION TO / USE OF FUND BALANCE	0	313,729	0	5,791		125,181	0	485,950	0	

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%

Corporation Counsel

Oversight Committee: **Executive & Legislative**

Corporation Counsel
1.00 FTE

**Principal Assistant
Corporation Counsel**
(General Civil Law)
1.00 FTE

Lead Assistant Corporation Counsel
(Child Support Enforcement)

1.00 FTE

Assistant Corporation Counsel
(Termination of Parental Rights)

1.00 FTE

Paralegal
1.00 FTE

Legal Assistant
1.00 FTE

Legal Secretary
0.50 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.21	0.00
FTE Balance	6.29	6.29	6.29	6.50	6.50

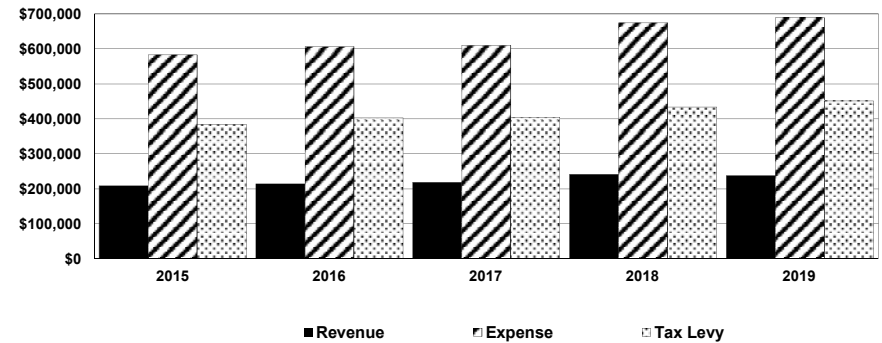
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	384,970	402,578	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	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											

2019 Highlights & Issues on the Horizon

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

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.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CORPORATION COUNSEL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10015 CORPORATION COUNSEL REVENUE										
411100 GENERAL PROPERTY TAXES	-402,578	-402,578	-404,947	-404,947	100%	-216,764	-433,529	-433,529	-451,267	17,738
474600 HUMAN SERVICES REVENUE	-107,488	-106,565	-102,999	-102,665	100%	-53,204	-107,085	-107,085	-112,570	5,485
474620 CSA SUPPORT ENFORCEMENT	-106,801	-107,472	-113,013	-115,579	102%	-59,005	-115,155	-115,155	-125,349	10,194
484160 MISCELLANEOUS REVENUES	-20	-20	-20	-373	1867%	-21	-20	-21	0	-20
TOTAL CORPORATION COUNSEL REVENUE	-616,887	-616,635	-620,979	-623,565	100%	-328,995	-655,789	-655,790	-689,186	33,397
10015132 CORPORATION COUNSEL										
511100 SALARIES PERMANENT REGULAR	264,830	253,577	281,769	282,073	100%	93,089	290,845	290,845	325,444	34,599
511200 SALARIES-PERMANENT-OVERTIME	0	72	0	343	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,059	1,219	919	1,145	125%	0	1,339	1,339	959	-380
512100 WAGES-PART TIME	8,138	9,699	8,138	5,050	62%	37,489	19,420	39,708	0	-19,420
514100 FICA & MEDICARE TAX	20,963	19,683	22,248	21,531	97%	9,675	23,838	23,838	24,970	1,132
514200 RETIREMENT-COUNTY SHARE	17,549	16,993	19,223	17,353	90%	6,236	20,877	20,877	21,379	502
514400 HEALTH INSURANCE COUNTY SHARE	49,922	37,742	35,889	30,985	86%	11,950	37,959	37,959	48,204	10,245
514500 LIFE INSURANCE COUNTY SHARE	110	120	101	141	139%	56	215	215	226	11
514600 WORKERS COMPENSATION	192	136	204	163	80%	78	187	187	163	-24
521200 LEGAL SERVICES	1,000	900	800	395	49%	9,748	800	10,000	1,500	700
521400 COURT REPORTER AND TRANSCRIBER	2,800	389	1,500	698	47%	0	1,000	1,000	1,000	0
522500 TELEPHONE & DAIN LINE	800	417	175	245	140%	105	175	175	175	0
524800 MAINTENANCE AGREEMENT	750	76	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	2,000	1,901	2,000	1,567	78%	640	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	5,200	5,085	4,500	2,177	48%	1,251	3,500	3,500	3,500	0
531400 SMALL EQUIPMENT	0	0	0	0	0%	0	0	0	100	100
531800 MIS DEPARTMENT CHARGEBACKS	16,568	36,857	16,501	18,846	114%	16,325	19,595	12,317	9,697	-9,898
532200 SUBSCRIPTIONS	2,316	2,337	2,800	4,369	156%	1,920	3,800	3,800	4,000	200
532400 MEMBERSHIP DUES	3,300	2,097	3,600	2,449	68%	1,098	3,600	1,200	3,750	150
532500 SEMINARS AND REGISTRATIONS	1,400	1,452	1,400	1,243	89%	514	1,400	1,500	1,750	350
533200 MILEAGE	1,000	880	1,000	965	97%	272	1,000	1,000	1,200	200
533500 MEALS AND LODGING	1,000	611	1,000	170	17%	357	1,000	1,000	1,250	250
TOTAL CORPORATION COUNSEL	400,897	392,241	403,767	391,909	97%	190,803	432,550	452,460	451,267	18,717
10015146 NEGOTIATIONS AND LABOR										
521200 LEGAL SERVICES	1,700	400	1,200	0	0%	0	1,000	0	0	-1,000
TOTAL NEGOTIATIONS AND LABOR	1,700	400	1,200	0	0%	0	1,000	0	0	-1,000
10015442 TERMS OF PARENTAL RIGHTS										
511100 SALARIES PERMANENT REGULAR	80,802	82,086	76,793	76,794	100%	39,166	79,688	79,688	83,905	4,217
511900 LONGEVITY-FULL TIME	318	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,206	6,003	5,875	5,497	94%	2,771	6,096	6,096	6,419	323

Fund: GENERAL FUND										\$ Change
Department: CORPORATION COUNSEL	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10015442 TERMS OF PARENTAL RIGHTS										
514200 RETIREMENT-COUNTY SHARE	5,354	5,115	5,222	5,219	100%	2,624	5,339	5,339	5,496	157
514400 HEALTH INSURANCE COUNTY SHARE	14,737	13,305	15,031	15,097	100%	8,612	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	15	14	24	14	60%	7	14	14	15	1
514600 WORKERS COMPENSATION	57	42	54	43	80%	24	48	48	42	-6
TOTAL TERMS OF PARENTAL RIGHTS	107,489	106,565	102,999	102,665	100%	53,204	107,084	107,084	112,570	5,486
10015451 CORP COUNSEL-CHILD SUPPORT										
511100 SALARIES PERMANENT REGULAR	80,072	80,859	85,079	87,507	103%	43,605	86,254	86,254	95,104	8,850
511900 LONGEVITY-FULL TIME	460	460	480	480	100%	0	500	500	0	-500
514100 FICA & MEDICARE TAX	6,161	5,976	6,545	6,471	99%	3,180	6,637	6,637	7,275	638
514200 RETIREMENT-COUNTY SHARE	5,315	5,374	5,818	5,968	103%	2,921	5,813	5,813	6,229	416
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,761	15,031	15,104	100%	8,612	15,899	15,899	16,693	794
514600 WORKERS COMPENSATION	56	42	60	49	82%	26	52	52	48	-4
533200 MILEAGE	0	0	0	0	0%	96	0	0	0	0
533500 MEALS AND LODGING	0	0	0	0	0%	20	0	0	0	0
TOTAL CORP COUNSEL-CHILD SUPPORT	106,801	107,472	113,013	115,579	102%	58,460	115,155	115,155	125,349	10,194
TOTAL DEPARTMENT REVENUE	-616,887	-616,635	-620,979	-623,565	100%	-328,995	-655,789	-655,790	-689,186	33,397
TOTAL DEPARTMENT EXPENSE	616,887	606,677	620,979	610,153	98%	302,467	655,789	674,699	689,186	33,397
-ADDITION TO / USE OF FUND BALANCE	0	-9,957	0	-13,411		-26,528	0	18,909	0	
TOTAL FUND REVENUE	-616,887	-616,635	-620,979	-623,565	100%	-328,995	-655,789	-655,790	-689,186	33,397
TOTAL FUND EXPENSE	616,887	606,677	620,979	610,153	98%	302,467	655,789	674,699	689,186	33,397
-ADDITION TO / USE OF FUND BALANCE	0	-9,957	0	-13,411		-26,528	0	18,909	0	

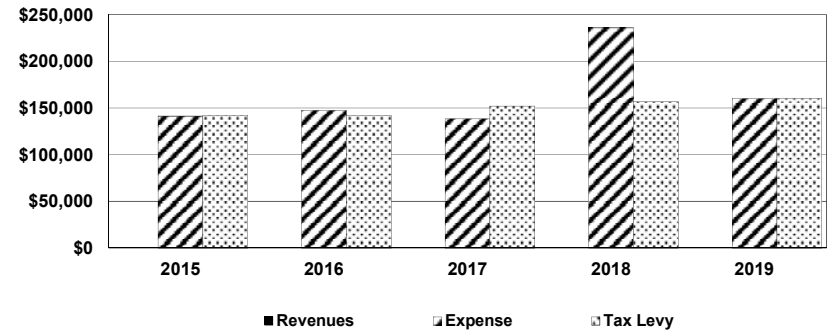
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY BOARD											
<u>Revenues</u>											
Tax Levy	142,198	142,044	152,026	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%		0	0
Total Revenues	142,198	147,644	152,026	235,792	236,853	160,260	(76,593)	-32.34%	2019 Total	0	0
<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
Total Expenses	142,198	147,644	152,026	235,792	236,853	160,260	(76,593)	-32.34%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2019 Highlights & Issues on the Horizon

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.

The 2018 budgeted upgrades to the audio, microphone and camera control systems and the voting system in the County Board Room will be implemented in 2019.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COUNTY BOARD	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10001 COUNTY BOARD REVENUE										
411100 GENERAL PROPERTY TAXES	-142,044	-142,044	-152,026	-152,026	100%	-78,427	-156,853	-156,853	-160,260	3,407
489020 XFER FROM CONTINGENCY/C&COMP	-5,600	0	0	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	-80,000	0	0	-80,000
TOTAL COUNTY BOARD REVENUE	-147,644	-142,044	-152,026	-152,026	100%	-78,427	-236,853	-156,853	-160,260	-76,593
10001111 COUNTY BOARD CHAIRMAN										
511100 SALARIES PERMANENT REGULAR	8,400	8,400	9,600	9,600	100%	4,826	9,600	9,626	9,600	0
514100 FICA & MEDICARE TAX	1,459	1,526	1,850	1,636	88%	621	1,850	1,700	1,317	-533
514600 WORKERS COMPENSATION	13	10	17	12	71%	5	15	11	9	-6
515100 PER DIEM / COUNTY BOARD	720	780	780	840	108%	360	780	960	960	180
515800 PER DIEM COMMITTEE	6,050	6,118	6,300	6,950	110%	1,886	6,300	6,300	6,650	350
522500 TELEPHONE & DAIN LINE	900	610	900	495	55%	409	600	900	1,000	400
531100 POSTAGE AND BOX RENT	200	42	200	270	135%	1	200	200	200	0
531200 OFFICE SUPPLIES AND EXPENSE	475	53	400	206	51%	80	400	400	400	0
531800 MIS DEPARTMENT CHARGEBACKS	5,838	5,838	8,089	4,915	61%	10,306	89,575	89,575	13,054	-76,521
532400 MEMBERSHIP DUES	100	0	100	0	0%	100	100	100	0	-100
532500 SEMINARS AND REGISTRATIONS	400	390	400	185	46%	390	400	455	400	0
533200 MILEAGE	7,500	6,223	7,500	5,969	80%	1,357	7,500	4,500	3,750	-3,750
533500 MEALS AND LODGING	400	307	600	92	15%	242	550	500	500	-50
TOTAL COUNTY BOARD CHAIRMAN	32,455	30,297	36,736	31,169	85%	20,583	117,870	115,227	37,840	-80,030
10001112 COMMITTEE & COMMISSIONS										
514100 FICA & MEDICARE TAX	5,201	5,238	5,356	5,064	95%	2,340	5,356	5,356	5,762	406
514600 WORKERS COMPENSATION	48	35	49	38	77%	19	42	49	38	-4
515100 PER DIEM / COUNTY BOARD	21,240	22,080	23,010	23,940	104%	9,900	23,010	23,010	28,320	5,310
515800 PER DIEM COMMITTEE	46,750	46,115	47,000	42,250	90%	20,650	47,000	47,000	47,000	0
521900 OTHER PROFESSIONAL SERVICES	150	0	0	0	0%	100	100	100	0	-100
531100 POSTAGE AND BOX RENT	1,400	1,434	1,400	1,470	105%	625	1,400	1,500	1,500	100
531200 OFFICE SUPPLIES AND EXPENSE	1,000	778	600	538	90%	349	600	700	700	100
532100 PUBLICATION OF LEGAL NOTICES	0	139	0	0	0%	0	0	0	0	0
532400 MEMBERSHIP DUES	11,000	12,072	11,000	10,128	92%	8,712	11,000	10,500	11,000	0
532700 BOARD PROCEEDINGS	1,300	1,827	2,000	1,601	80%	2,268	1,900	4,000	4,000	2,100
532800 TRAINING AND INSERVICE	2,500	2,100	1,800	2,625	146%	2,250	2,000	2,250	2,000	0
533200 MILEAGE	21,000	21,230	22,575	19,522	86%	12,364	22,575	22,000	22,000	-575

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COUNTY BOARD	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10001112 COMMITTEE & COMMISSIONS										
533500 MEALS AND LODGING	3,600	4,298	500	0	0%	1,122	4,000	4,100	100	-3,900
TOTAL COMMITTEE & COMMISSIONS	115,189	117,346	115,290	107,176	93%	60,699	118,983	120,565	122,420	3,437
TOTAL DEPARTMENT REVENUE	-147,644	-142,044	-152,026	-152,026	100%	-78,427	-236,853	-156,853	-160,260	-76,593
TOTAL DEPARTMENT EXPENSE	147,644	147,644	152,026	138,345	91%	81,283	236,853	235,792	160,260	-76,593
-ADDITION TO / USE OF FUND BALANCE	0	5,600	0	-13,681		2,856	0	78,939	0	
TOTAL FUND REVENUE	-147,644	-142,044	-152,026	-152,026	100%	-78,427	-236,853	-156,853	-160,260	-76,593
TOTAL FUND EXPENSE	147,644	147,644	152,026	138,345	91%	81,283	236,853	235,792	160,260	-76,593
-ADDITION TO / USE OF FUND BALANCE	0	5,600	0	-13,681		2,856	0	78,939	0	

County Clerk

Department Vision - Where the department would ideally like to be
To provide effective daily administrative duties and statutory functions to the public and all government agencies.
Department Mission - Major reasons for the department's existence and purpose in County government
To provide efficient and cost effective services in conjunction with other county government operations and perform all election related and general, administrative functions for the public as well as county and municipal government, in accordance with 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	User Fees	\$13,150	0.83	1) Marriage License Corrections 2) Customer Service Survey
			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	User Fees	\$0	0.68	1) Resolutions/Ordinances
			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	User Fees/MOU's	\$81,988	2.00	1) Election Correspondence & Law Updates
			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	User Fees	\$36,400	0.50	1) Customer Service Survey 2) Passport Corrections
			Grants	\$0		
			TOTAL REVENUES	\$36,400		
			Wages & Benefits	\$26,296		
			Operating Expenses	\$1,000		
			TOTAL EXPENSES	\$27,296		
			COUNTY LEVY	(\$9,104)		
Totals			TOTAL REVENUES	\$158,538	4.00	
			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

County Clerk

Oversight Committee: **Executive & Legislative**

County Clerk
1.00 FTE

Lead Deputy County Clerk
1.00 FTE

Deputy County Clerk
1.00 FTE

**Deputy County Clerk /
Program Assistant**
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.92	0.00	0.00
FTE Balance	3.08	3.08	4.00	4.00	4.00

	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
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											

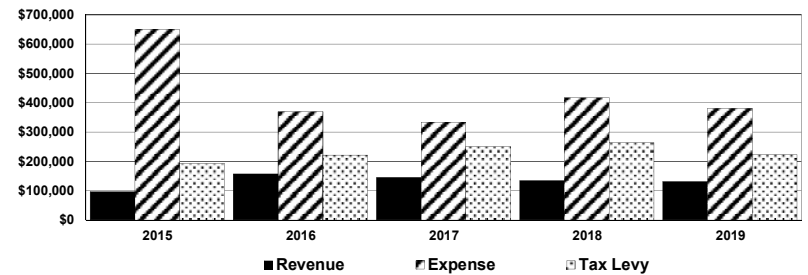
2019 Highlights & Issues on the Horizon

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 revenues and expenses have remained steady.

Required election equipment upgrade to 4G modems budgeted for \$27,000.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: COUNTY CLERK	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10010 COUNTY CLERK REVENUE										
411100 GENERAL PROPERTY TAXES	-221,431	-221,431	-250,887	-250,887	100%	-131,747	-263,495	-263,495	-222,446	-41,049
442200 MARRIAGE LICENSE FEE CTY	-15,000	-17,045	-15,000	-16,000	107%	-6,375	-14,000	-13,125	-13,125	-875
451230 PASSPORT FEES-COUNTY	0	-8,400	-5,625	-30,921	550%	-17,425	-34,000	-34,000	-36,400	2,400
451650 COPIER/POSTAGE/MISC	-25	-260	-25	-294	1174%	-134	-26	-135	-25	-1
472490 LOCAL GOVT/AGENCY PMTS SVRS	-62,467	-62,467	-62,467	-62,468	100%	-62,467	-62,468	-62,468	-60,988	-1,480
473400 ELECTION PROCESSING FEES	-44,174	-68,987	-15,000	-35,141	234%	-20,554	-44,000	-25,000	-21,000	-23,000
489020 XFER FROM CONTINGENCY/C&COMP	-26,295	0	0	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	0	0	-27,000	27,000
TOTAL COUNTY CLERK REVENUE	-369,392	-378,590	-349,004	-395,711	113%	-238,703	-417,989	-398,223	-380,984	-37,005
10010140 COUNTY CLERK										
511100 SALARIES PERMANENT REGULAR	113,310	111,291	92,098	93,860	102%	44,538	91,984	91,984	93,235	1,251
511200 SALARIES-PERMANENT-OVERTIME	1,444	0	3,131	149	5%	0	3,580	3,580	3,744	164
511900 LONGEVITY-FULL TIME	400	290	310	0	0%	0	330	290	210	-120
512100 WAGES-PART TIME	1,963	145	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	8,959	8,365	7,309	6,885	94%	3,241	7,336	7,336	7,435	99
514200 RETIREMENT-COUNTY SHARE	7,600	7,350	6,497	6,232	96%	2,982	6,425	6,425	6,366	-59
514400 HEALTH INSURANCE COUNTY SHARE	28,645	26,216	25,460	25,000	98%	12,918	31,797	31,797	25,040	-6,757
514500 LIFE INSURANCE COUNTY SHARE	24	21	22	22	100%	11	22	22	23	1
514600 WORKERS COMPENSATION	83	57	67	53	79%	27	58	58	49	-9
522500 TELEPHONE & DAIN LINE	600	112	600	137	23%	96	600	600	600	0
531100 POSTAGE AND BOX RENT	1,000	1,962	1,000	2,610	261%	1,298	2,000	2,000	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	1,000	1,094	1,000	1,489	149%	353	1,000	1,000	1,000	0
531300 PHOTO COPIES	500	400	500	300	60%	200	500	500	500	0
531400 SMALL EQUIPMENT	500	0	3,000	2,272	76%	0	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	7,793	5,699	5,491	5,849	107%	2,634	6,428	6,428	6,850	422
532100 PUBLICATION OF LEGAL NOTICES	250	60	250	533	213%	44	250	250	250	0
532200 SUBSCRIPTIONS	325	345	326	441	135%	506	325	325	325	0
532400 MEMBERSHIP DUES	200	125	200	125	63%	125	200	200	200	0
532500 SEMINARS AND REGISTRATIONS	390	640	600	175	29%	465	600	600	600	0
532700 BOARD PROCEEDINGS	0	18	0	0	0%	0	0	0	0	0
533200 MILEAGE	400	2,390	1,000	428	43%	527	1,000	1,000	1,000	0
533500 MEALS AND LODGING	675	488	675	28	4%	480	675	675	675	0
552100 OFFICIALS BONDS	15	12	15	12	78%	12	15	15	15	0
TOTAL COUNTY CLERK	176,076	167,079	149,551	146,601	98%	70,456	155,625	155,585	150,617	-5,008
10010141 ELECTIONS										
511100 SALARIES PERMANENT REGULAR	60,681	55,369	92,223	87,481	95%	44,675	92,107	92,107	93,363	1,256
511200 SALARIES-PERMANENT-OVERTIME	1,806	5,791	847	0	0%	0	1,683	1,683	1,720	37

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COUNTY CLERK	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10010141 ELECTIONS										
511900 LONGEVITY-FULL TIME	400	290	310	0	0%	0	330	330	210	-120
512100 WAGES-PART TIME	0	704	0	0	0%	866	0	0	0	0
514100 FICA & MEDICARE TAX	3,788	4,627	7,174	6,422	90%	3,290	7,261	7,261	7,321	60
514200 RETIREMENT-COUNTY SHARE	3,145	3,833	6,341	5,945	94%	2,982	6,297	6,297	6,233	-64
514400 HEALTH INSURANCE COUNTY SHARE	13,908	15,420	25,460	23,747	93%	12,918	31,797	31,797	25,039	-6,758
514500 LIFE INSURANCE COUNTY SHARE	18	18	22	21	96%	11	22	22	23	1
514600 WORKERS COMPENSATION	35	36	66	50	75%	28	57	57	48	-9
515300 BOARD OF CANVASSERS	800	1,300	400	200	50%	200	800	800	400	-400
524800 MAINTENANCE AGREEMENT	5,000	8,545	8,600	8,545	99%	0	8,600	8,600	8,600	0
526700 PROGRAMMING COSTS	30,000	46,717	24,000	25,516	106%	15,738	52,000	52,000	53,000	1,000
530600 BALLOTS CHARGES	58,000	45,761	24,000	16,937	71%	22,402	50,000	50,000	25,000	-25,000
531100 POSTAGE AND BOX RENT	2,500	3,434	2,500	2,285	91%	1,821	2,500	2,500	2,500	0
531200 OFFICE SUPPLIES AND EXPENSE	1,700	1,587	1,700	950	56%	507	1,700	1,700	1,700	0
531500 FORMS AND PRINTING	2,000	1,804	2,000	1,286	64%	88	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,375	0	0	0	0%	0	0	0	0	0
532100 PUBLICATION OF LEGAL NOTICES	8,000	6,223	3,600	5,979	166%	2,385	5,000	5,000	3,000	-2,000
532500 SEMINARS AND REGISTRATIONS	100	0	100	1,650	1650%	0	100	100	100	0
533200 MILEAGE	50	289	100	27	27%	29	100	100	100	0
533500 MEALS AND LODGING	10	565	10	0	0%	0	10	10	10	0
TOTAL ELECTIONS	193,316	202,313	199,453	187,040	94%	107,941	262,364	262,364	230,367	-31,997
TOTAL DEPARTMENT REVENUE	-369,392	-378,590	-349,004	-395,711	113%	-238,703	-417,989	-398,223	-380,984	-37,005
TOTAL DEPARTMENT EXPENSE	369,392	369,392	349,004	333,641	96%	178,397	417,989	417,949	380,984	-37,005
-ADDITION TO / USE OF FUND BALANCE	0	-9,199	0	-62,071		-60,306	0	19,726	0	
TOTAL FUND REVENUE	-369,392	-378,590	-349,004	-395,711	113%	-238,703	-417,989	-398,223	-380,984	-37,005
TOTAL FUND EXPENSE	369,392	369,392	349,004	333,641	96%	178,397	417,989	417,949	380,984	-37,005
-ADDITION TO / USE OF FUND BALANCE	0	-9,199	0	-62,071		-60,306	0	19,726	0	

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 or 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	-	Decrease OAR/OWL citations and court cases issued Decrease jail bed days for OAR/OWL offenses
			Use of Fund Balance	\$3,475		
			TOTAL REVENUES	\$3,475		
			Wages & Benefits	\$0		
			Operating Expenses	\$7,500		
			TOTAL EXPENSES	\$7,500		
COUNTY LEVY	\$4,025					
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	\$224,208	5.00	
			TOTAL EXPENSES	\$621,669		
			COUNTY LEVY	\$397,461		

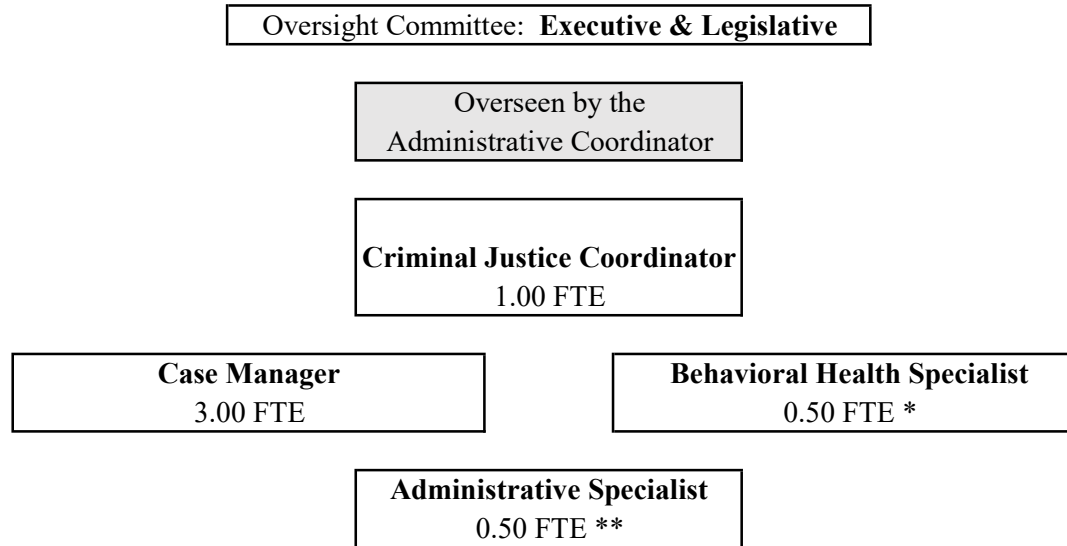
Output Measures - How much are we doing?

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%

Criminal Justice Coordinating



* Shared position with the Sheriff's Department, and overseen by the Sheriff

** Shared position with Corporation Counsel

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	1.00	2.25	0.45	1.30
FTE Balance	0.00	1.00	3.25	3.70	5.00

	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
CRIMINAL JUSTICE COORDINATING											
<u>Revenues</u>											
Tax Levy	0	240,000	276,079	363,042	363,042	397,461	34,419	9.48%	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	3,475	(36,044)	-91.21%			
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											

2019 Highlights & Issues on the Horizon

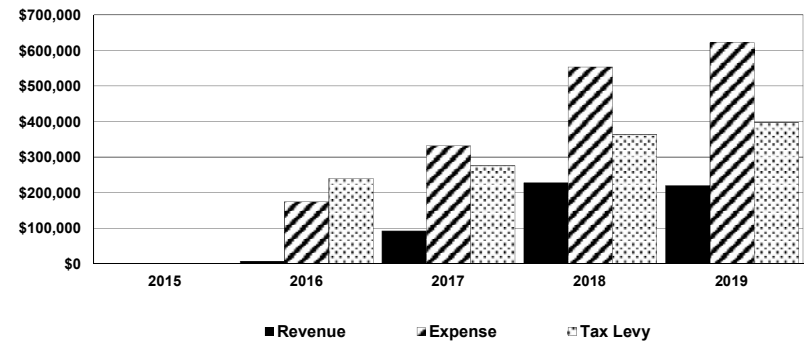
The 2019 budget continues to support the efforts of the Adult Treatment Court Programs. Additionally this budget includes the award of Wisconsin Treatment and Diversion grant monies to expand the Treatment Court and the grant for the Pre-Booking Diversion program.

Pre-Trial Diversion Programming for 2019 is being considered. A subcommittee has been set up, but no plan is in place yet for what programming will be offered.

CJCC staffing in 2019 will include a 50% Administrative Support. This is up from 20% in 2018. In addition, there is a new grant-funded Case Manager.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CRIMINAL JUSTICE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
COORDINATING	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
10027 CRIMINAL JUSTICE COORDINATING										
411100 GENERAL PROPERTY TAXES	-240,000	-240,000	-276,079	-276,079	100%	-181,521	-363,042	-363,042	-397,461	34,419
422160 HO-CHUNK GAMING GRANT	0	0	-7,000	-7,000	100%	0	0	0	0	0
424275 TREATMENT ALTERNATIVES & DIVER	0	0	-116,733	-75,642	65%	-69,731	-116,733	-116,733	-116,733	0
424276 PRE-BOOKING DIVERSION	0	0	0	0	0%	0	-100,000	-100,000	-100,000	0
425971 NE WIS AREA HLTH ED CENTER	0	0	0	0	0%	-150	0	-150	0	0
451211 OP AFTER REVOCATION PROG FEES	-5,000	-6,990	-7,500	-7,559	101%	-3,565	-4,000	-7,000	0	-4,000
451212 TREATMENT COURT USER FEES	-5,000	-349	-5,000	-2,265	45%	-3,110	-3,000	-4,000	-4,000	1,000
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	0	0	-3,475	3,475
493200 CONTINUING APPROP PRIOR YEAR	-99,046	0	-45,000	0	0%	0	-39,519	0	0	-39,519
TOTAL CRIMINAL JUSTICE COORDINATING	-349,046	-247,339	-457,312	-368,545	81%	-258,077	-626,294	-590,925	-621,669	-4,625
10027133 CRIMINAL JUSTICE COORD COUNCIL										
511100 SALARIES PERMANENT REGULAR	61,794	87,448	176,495	51,322	29%	54,736	85,551	88,120	101,998	16,447
511200 SALARIES-PERMANENT-OVERTIME	0	886	0	0	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	60	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	4,727	6,550	13,506	3,927	29%	3,987	6,545	6,741	7,803	1,258
514200 RETIREMENT-COUNTY SHARE	4,078	5,723	12,006	3,282	27%	3,497	5,732	5,866	6,681	949
514400 HEALTH INSURANCE COUNTY SHARE	0	4,185	33,821	0	0%	8,786	6,261	12,846	22,766	16,505
514500 LIFE INSURANCE COUNTY SHARE	20	17	25	3	12%	7	9	12	20	11
514600 WORKERS COMPENSATION	742	250	2,189	29	1%	207	407	408	441	34
520900 CONTRACTED SERVICES	166,416	58,525	197,297	0	0%	0	0	0	0	0
520910 CRIMINAL JUSTICE PLANNING	99,046	2,023	0	0	0%	0	0	0	0	0
522500 TELEPHONE & DAIN LINE	1,000	516	1,100	1,184	108%	123	1,100	500	500	-600
531100 POSTAGE AND BOX RENT	500	28	225	48	21%	16	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	650	800	600	1,776	296%	215	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	2,723	4,074	10,563	2,596	25%	1,713	9,024	9,024	6,200	-2,824
532500 SEMINARS AND REGISTRATIONS	3,000	1,883	3,700	360	10%	2,500	3,400	2,500	2,500	-900
533200 MILEAGE	1,500	564	1,500	112	7%	0	1,000	250	250	-750
533500 MEALS AND LODGING	1,500	178	1,000	8	1%	128	1,000	500	500	-500
537500 PROGRAM INCENTIVES & EXPENSES	1,350	1,222	3,225	228	7%	0	3,225	500	500	-2,725
538530 OUTREACH AND DEVELOPMENT	0	0	0	0	0%	400	0	500	500	500
TOTAL CRIMINAL JUSTICE COORD COUNCIL	349,046	174,873	457,312	64,874	14%	76,315	123,854	128,367	151,259	27,405
10027135 TREATMENT COURT										
511100 SALARIES PERMANENT REGULAR	0	0	0	95,453	0%	42,984	121,966	108,558	130,878	8,912
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	850	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	0	0	0%	0	0	240	0	0
514100 FICA & MEDICARE TAX	0	0	0	6,986	0%	3,186	9,330	8,323	10,012	682
514200 RETIREMENT-COUNTY SHARE	0	0	0	6,106	0%	2,797	8,172	7,207	8,573	401

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CRIMINAL JUSTICE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
COORDINATING	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
10027135 TREATMENT COURT										
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	26,549	0%	1,709	31,797	11,429	11,979	-19,818
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	64	0%	29	80	54	10	-70
514600 WORKERS COMPENSATION	0	0	0	920	0%	469	1,213	1,065	1,310	97
520912 URINE ANALYSIS	0	0	0	46,062	0%	16,906	52,000	60,000	60,000	8,000
520913 TREATMENT	0	0	0	4,045	0%	0	25,000	10,000	8,000	-17,000
520914 MONITORING	0	0	0	5,079	0%	2,299	48,069	20,000	17,000	-31,069
522500 TELEPHONE & DAIN LINE	0	0	0	0	0%	475	550	750	750	200
528600 TRANSPORTATION	0	0	0	13,200	0%	0	10,000	2,500	2,500	-7,500
531100 POSTAGE AND BOX RENT	0	0	0	0	0%	9	0	20	20	20
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	646	0%	1,435	0	2,000	3,500	3,500
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	0%	40	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	0	0	0	380	0%	1,180	0	3,500	5,000	5,000
533200 MILEAGE	0	0	0	284	0%	84	500	750	750	250
533500 MEALS AND LODGING	0	0	0	30	0%	875	250	1,000	3,000	2,750
537500 PROGRAM INCENTIVES	0	0	0	1,752	0%	927	0	2,500	3,500	3,500
538130 HOUSING ASSISTANCE	0	0	0	12,630	0%	2,700	41,450	40,000	40,000	-1,450
TOTAL TREATMENT COURT	0	0	0	221,035	0%	78,104	350,377	279,896	306,782	-43,595
10027136 OPERATING AFTER REVOCATION										
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0%	0	5,243	5,207	0	-5,243
514100 FICA & MEDICARE TAX	0	0	0	0	0%	0	402	398	0	-402
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0%	0	351	349	0	-351
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	0	0%	0	0	1,166	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0%	0	0	1	0	0
514600 WORKERS COMPENSATION	0	0	0	0	0%	0	3	3	0	-3
520911 OAR DIVERSION	0	0	0	46,064	0%	19,193	46,064	46,064	7,500	-38,564
TOTAL OPERATING AFTER REVOCATION	0	0	0	46,064	0%	19,193	52,063	53,188	7,500	-44,563
10027137 PRE-BOOKING DIVERSION										
511100 SALARIES PERMANENT REGULAR	0	0	0	0	0%	0	30,000	23,059	55,825	25,825
514100 FICA & MEDICARE TAX	0	0	0	0	0%	0	2,100	1,764	4,271	2,171
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0%	0	1,800	1,545	3,657	1,857
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	0	0%	0	7,900	5,520	16,693	8,793
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0%	0	35	3	7	-28
514600 WORKERS COMPENSATION	0	0	0	0	0%	0	165	263	675	510
520900 CONTRACTED SERVICES	0	0	0	0	0%	0	0	11,250	0	0
520912 URINE ANALYSIS	0	0	0	0	0%	0	11,000	2,500	5,000	-6,000
520913 TREATMENT	0	0	0	0	0%	0	10,000	18,000	15,000	5,000
520914 MONITORING	0	0	0	0	0%	0	0	700	0	0
522500 TELEPHONE & DAIN LINE	0	0	0	0	0%	0	980	0	1,000	20

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CRIMINAL JUSTICE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
COORDINATING	Budget		Budget		Used	Actual	Budget		Amended To	2019
10027137 PRE-BOOKING DIVERSION										
528600 TRANSPORTATION	0	0	0	0	0%	0	0	2,500	0	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	0%	0	2,300	3,000	500	-1,800
531500 FORMS AND PRINTING	0	0	0	0	0%	0	0	650	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	0%	0	4,500	5,000	0	-4,500
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	0%	0	4,000	0	500	-3,500
533100 VEHICLE EXPENSES	0	0	0	0	0%	0	0	8,000	0	0
533200 MILEAGE	0	0	0	0	0%	0	5,000	3,500	3,000	-2,000
533500 MEALS AND LODGING	0	0	0	0	0%	0	5,220	4,900	0	-5,220
538130 HOUSING ASSISTANCE	0	0	0	0	0%	0	15,000	0	0	-15,000
TOTAL PRE-BOOKING DIVERSION	0	0	0	0	0%	0	100,000	92,154	106,128	6,128
10027138 PRE-TRIAL DIVERSION										
520900 CONTRACTED SERVICES	0	0	0	0	0%	0	0	0	50,000	50,000
TOTAL PRE-TRIAL DIVERSION	0	0	0	0	0%	0	0	0	50,000	50,000
TOTAL DEPARTMENT REVENUE	-349,046	-247,339	-457,312	-368,545	81%	-258,077	-626,294	-590,925	-621,669	-4,625
TOTAL DEPARTMENT EXPENSE	349,046	174,873	457,312	331,974	73%	173,612	626,294	553,605	621,669	-4,625
-ADDITION TO / USE OF FUND BALANCE	0	-72,466	0	-36,571		-84,464	0	-37,320	0	
TOTAL FUND REVENUE	-349,046	-247,339	-457,312	-368,545	81%	-258,077	-626,294	-590,925	-621,669	-4,625
TOTAL FUND EXPENSE	349,046	174,873	457,312	331,974	73%	173,612	626,294	553,605	621,669	-4,625
-ADDITION TO / USE OF FUND BALANCE	0	-72,466	0	-36,571		-84,464	0	-37,320	0	

General Non-Departmental

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

Fund	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.	-	-	-	-	0%	-	-	-	(42,271.00)	42,271.00

General Non-Departmental

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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: \$700,000 2016; \$600,000 2017; \$700,000 2018; \$525,000 2019. 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)	-	0%	-	(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

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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		to Register in Probate	to Register in Probate	0%	to Register in Probate	to Register in Probate	to Register in Probate	-
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.											
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	100%	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	100%	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	100%	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	100%	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)	-	

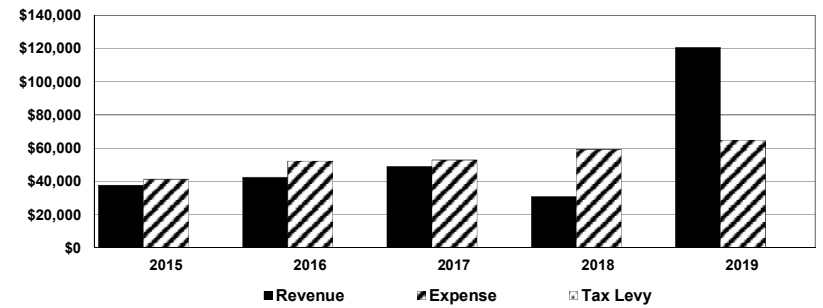
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	13,934	21,002	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					

2019 Highlights & Issues on the Horizon

Charges to departments to bring the estimated fund balance back to its minimum of \$500,000, as well as meet 2019 expenses.

Estimated premiums are increasing for liability insurance

Revenue, Expense and Tax Levy



Fund: COUNTY INSURANCE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
									Amended To	2019
73999 COUNTY INSURANCE REVENUE										
474010 DEPARTMENTAL CHARGES	-41,197	-21,002	-44,466	-35,365	80%	-27,598	-136,421	-27,598	-117,116	-19,305
481100 INTEREST ON INVESTMENTS	-1,200	-154	-4,621	-6,395	138%	-2,545	-2,200	-3,300	-3,300	1,100
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	0	-21,330	0	-7,327	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	-9,696	0	-3,834	0	0%	0	0	0	0	0
TOTAL COUNTY INSURANCE REVENUE	-52,093	-42,486	-52,921	-49,087	93%	-30,143	-138,621	-30,898	-120,416	-18,205
73999157 NON DEPARTMENT INSURANCE/BOND										
551400 COLLISION & COMPREHENSIVE	6,000	11,600	6,000	0	0%	0	6,000	3,000	3,000	-3,000
551600 INSURANCE-MONIES & SECURITIES	850	0	0	0	0%	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	40,000	34,325	40,421	46,664	115%	49,959	48,000	49,959	55,000	7,000
552200 EMPLOYEE BONDS	5,243	6,257	6,500	6,257	96%	6,257	6,500	6,257	6,500	0
TOTAL NON DEPARTMENT INSURANCE/BOND	52,093	52,182	52,921	52,921	100%	56,216	60,500	59,216	64,500	4,000
73999930 ADDITION TO FUND BALANCE										
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	0%	0	78,121	0	55,916	-22,205
TOTAL ADDITION TO FUND BALANCE	0	0	0	0	0%	0	78,121	0	55,916	-22,205
TOTAL DEPARTMENT REVENUE	-52,093	-42,486	-52,921	-49,087	93%	-30,143	-138,621	-30,898	-120,416	-18,205
TOTAL DEPARTMENT EXPENSE	52,093	52,182	52,921	52,921	100%	56,216	138,621	59,216	120,416	-18,205
-ADDITION TO / USE OF FUND BALANCE	0	9,696	0	3,834		26,073	0	28,318	0	
TOTAL FUND REVENUE	-52,093	-42,486	-52,921	-49,087	93%	-30,143	-138,621	-30,898	-120,416	-18,205
TOTAL FUND EXPENSE	52,093	52,182	52,921	52,921	100%	56,216	138,621	59,216	120,416	-18,205
-ADDITION TO / USE OF FUND BALANCE	0	9,696	0	3,834		26,073	0	28,318	0	

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

Land Records Modernization

Oversight Committee: **Conservation, Planning & Zoning**

Overseen by the
Management Information
Systems Coordinator

**Cartographer /
Land Information Officer**
1.00 FTE

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

GIS Specialist
1.50 FTE *

GIS Interns
0.49 FTE

* 1.00 Shared position with the Treasurer's Department

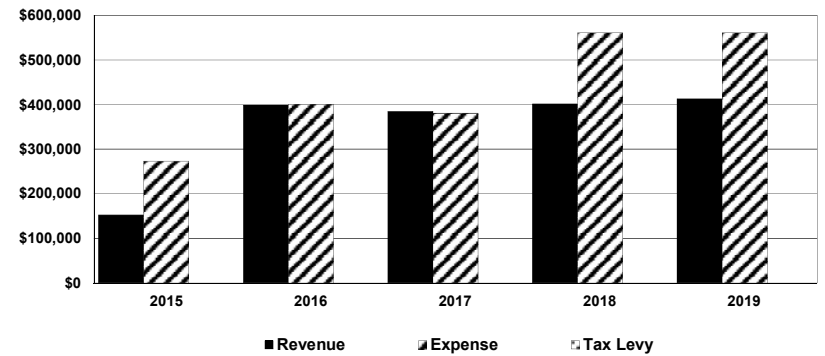
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.29	3.00	-0.49	-0.01	0.00
FTE Balance	1.49	4.49	4.00	3.99	3.99

	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%			
Grants & Aids	1,000	26,000	51,000	51,000	51,000	51,000	1,000	2.00%	Remonumentation	100,000	0
User Fees	151,575	168,049	135,768	144,000	144,000	144,000	0	0.00%	Orthophotography	15,300	0
Intergovernmental	0	5,044	0	0	0	0	0	0.00%			
Use of Fund Balance	120,444	1,857	0	159,510	160,510	147,989	(12,521)	-7.80%	2019 Total	115,300	0
Total Revenues	273,019	400,820	384,896	560,752	560,752	560,751	(1)	0.00%	2020	120,000	0
<u>Expenses</u>											
Labor	56,085	237,577	219,998	236,664	236,664	246,241	9,577	4.05%	2021	150,000	0
Labor Benefits	7,743	73,009	77,969	84,054	84,054	87,647	3,593	4.27%	2022	120,000	0
Supplies & Services	109,968	41,822	54,051	140,034	140,034	111,563	(28,471)	-20.33%	2023	75,000	0
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					

2019 Highlights & Issues on the Horizon

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

Revenue, Expense and Tax Levy



Fund: LAND RECORDS MODERNIZATION	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
23999 LAND RECORDS MODERN REVENUE										
411100 GENERAL PROPERTY TAXES	-199,870	-199,870	-198,128	-198,128	100%	-103,121	-206,242	-206,242	-217,762	11,520
424360 S/A WIS LAND INFO BOARD	-1,000	-26,000	-51,000	-51,000	100%	-51,000	-50,000	-51,000	-51,000	1,000
425950 DOT GRANT	-1,500	0	0	0	0%	0	0	0	0	0
461700 RECORDING FEES/COUNTY SHARE	-150,000	-168,048	-150,000	-135,768	91%	-61,280	-144,000	-144,000	-144,000	0
474010 DEPARTMENTAL CHARGES	0	-5,044	0	0	0%	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	0	0	-800	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	-152,907	0	-82,030	0	0%	0	-160,510	0	-147,989	-12,521
TOTAL LAND RECORDS MODERN REVENUE	-505,277	-398,962	-481,958	-384,896	80%	-215,401	-560,752	-401,242	-560,751	-1
23999173 LAND RECORDS MODERNIZATION										
511100 SALARIES PERMANENT REGULAR	226,278	236,448	212,373	218,974	103%	113,081	221,102	221,102	230,860	9,758
511200 SALARIES-PERMANENT-OVERTIME	1,338	259	1,389	95	7%	27	1,441	1,441	1,515	74
511900 LONGEVITY-FULL TIME	871	871	931	931	100%	0	991	991	1,051	60
512100 WAGES-PART TIME	20,200	0	13,000	0	0%	0	13,130	13,130	12,815	-315
514100 FICA & MEDICARE TAX	19,025	17,367	17,418	16,075	92%	8,152	18,104	18,104	18,837	733
514200 RETIREMENT-COUNTY SHARE	15,556	15,211	14,599	14,481	99%	7,337	14,978	14,978	15,289	311
514400 HEALTH INSURANCE COUNTY SHARE	44,210	40,263	48,007	47,239	98%	27,504	50,777	50,777	53,314	2,537
514500 LIFE INSURANCE COUNTY SHARE	55	47	62	51	83%	31	53	53	84	31
514600 WORKERS COMPENSATION	174	122	160	124	78%	68	142	142	123	-19
520100 CONSULTANT AND CONTRACTUAL	20,000	0	20,000	0	0%	0	20,000	20,000	20,000	0
524800 MAINTENANCE AGREEMENT	31,100	0	28,600	0	0%	0	29,900	29,900	29,900	0
531100 POSTAGE AND BOX RENT	0	53	0	32	0%	2	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	1,000	669	1,000	1,670	167%	30	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	11,970	31,571	10,919	43,693	400%	60,320	75,634	75,634	47,163	-28,471
532500 SEMINARS AND REGISTRATIONS	2,000	1,740	2,000	2,420	121%	370	2,000	2,000	2,000	0
532800 TRAINING AND INSERVICE	10,000	4,878	10,000	4,599	46%	4,511	10,000	10,000	10,000	0
533200 MILEAGE	500	1,334	500	720	144%	114	500	500	500	0
533500 MEALS AND LODGING	1,000	1,578	1,000	918	92%	547	1,000	1,000	1,000	0
581900 CAPITAL OUTLAY	100,000	48,411	100,000	28,353	28%	37,936	100,000	100,000	115,300	15,300
TOTAL LAND RECORDS MODERNIZATION	505,277	400,820	481,958	380,373	79%	260,030	560,752	560,752	560,751	-1
TOTAL DEPARTMENT REVENUE	-505,277	-398,962	-481,958	-384,896	80%	-215,401	-560,752	-401,242	-560,751	-1
TOTAL DEPARTMENT EXPENSE	505,277	400,820	481,958	380,373	79%	260,030	560,752	560,752	560,751	-1
-ADDITION TO / USE OF FUND BALANCE	0	1,858	0	-4,523		44,628	0	159,510	0	
TOTAL FUND REVENUE	-505,277	-398,962	-481,958	-384,896	80%	-215,401	-560,752	-401,242	-560,751	-1
TOTAL FUND EXPENSE	505,277	400,820	481,958	380,373	79%	260,030	560,752	560,752	560,751	-1
-ADDITION TO / USE OF FUND BALANCE	0	1,858	0	-4,523		44,628	0	159,510	0	

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
<p><u>System Maintenance and Support</u> 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>All equip replaced per planned replacement schedules</p> <p>Continuity between policy and system settings</p> <p>Requests fulfilled to requesting departments specifications</p>	<p>Enhance End User Support:</p> <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness <p>• Workstation replacement cycles</p> <p>• Server replacement cycles</p> <p>• Print device replacement cycles</p> <ul style="list-style-type: none"> • Implement monitoring dashboards (systems) • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles <p>Departmental Requests</p>	<p>December-19</p> <p>Ongoing</p> <p>June-19</p> <p>Ongoing</p>
<p><u>Information Security and Compliance</u> 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>	<p>Number of System Security incidents Reported</p> <p>Policies updated - security incidents managed in a timely fashion - training provided - audit results - completion of assessments</p> <p>Improved viability of network and devices</p> <p>Functional offsite data center for DR</p>	<p>Reduce the number of reportable incidents year on year</p> <p>Improve security and compliance</p> <ul style="list-style-type: none"> • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments <p>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 <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 	<p>Ongoing</p> <p>December-19</p> <p>September-19</p> <p>December-19</p>

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%

Management Information Systems

Oversight Committee: **Executive & Legislative**

**Management Information
Systems Director**
1.00 FTE

**System Information Security
Specialist**
1.00 FTE

Lead Support Technician
1.00 FTE

LAN / WAN Technician
1.00 FTE

Network Support Specialist
1.00 FTE

Program Coordinator
0.50 FTE *

**Computer Support / Help
Desk Technician**
2.00 FTE

Web Applications Developer
0.57 FTE

Software Specialist
1.00 FTE

MIS Intern
0.30 FTE

* Shared position with the Building Services Department

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	1.00	-1.67	-0.26	0.00	-1.00
FTE Balance	12.30	10.63	10.37	10.37	9.37

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended 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
Grants & Aids	0	7,500	0	0	0	0
User Fees	995	472	505	22,000	22,000	22,000
Intergovernmental	1,088,746	1,095,815	1,162,495	1,653,646	1,851,815	1,269,910
Use of Fund Balance	63,294	0	0	93,411	587,868	0
Total Revenues	2,292,104	2,138,890	2,424,848	3,077,012	3,769,638	2,746,113
<u>Expenses</u>						
Labor	736,565	620,124	659,037	701,134	701,134	674,944
Labor Benefits	233,997	195,760	209,213	220,986	220,986	195,860
Supplies & Services	828,463	913,681	1,109,220	1,267,488	1,267,488	1,218,925
Capital Outlay	493,079	395,619	511,873	887,404	1,580,030	656,384
Addition to Fund Balance	0	13,706	(64,496)	0	0	0
Total Expenses	2,292,104	2,138,890	2,424,848	3,077,012	3,769,638	2,746,113

Beginning of Year Fund Balance Included in General Fund Total
End of Year Fund Balance

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Replacement PC's				164,850	164,850
New PC's				66,300	66,300
Replacement Printers and Peripherals	146,248	11.18%		14,200	14,200
Replacement Copiers	0	0.00%		42,500	42,500
New Printers & Peripherals	0	0.00%		3,200	3,200
New Copiers	(581,905)	-31.42%		18,000	18,000
Replacement Hardware	(587,868)	-100.00%		65,600	65,600
New Hardware				35,000	35,000
Network/Virtual Infrastructure				44,763	44,763
Replacement Systems Hardware				31,071	31,071
Systems Software Upgrades				43,400	43,400
New Systems	(26,190)	-3.74%		22,500	22,500
Avatar System	(25,126)	-11.37%		30,000	30,000
Phone System	(48,563)	-3.83%		25,000	25,000
911 System	(923,646)	-58.46%		50,000	50,000
	0	0.00%		0	0
2019 Total	(1,023,525)	-27.15%		656,384	656,384

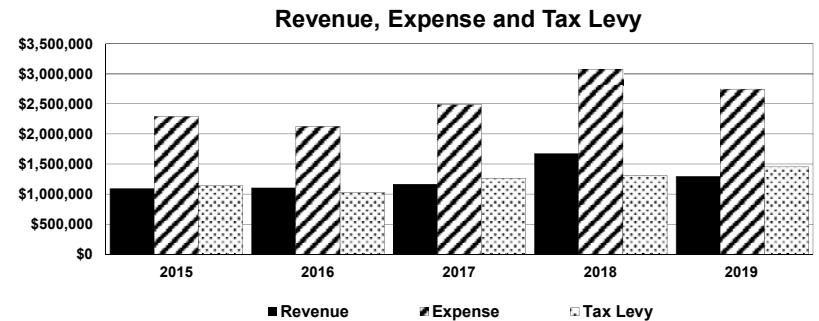
2020	772,263	772,263
2021	761,737	761,737
2022	642,263	642,263
2023	626,737	626,737

2019 Highlights & Issues on the Horizon

2017 Transfer of phone system management from Building Services to Management Information Systems.

2019 Tax levy spending is increasing by \$146,2248 driven primarily by a major phone system upgrade plus related increases in phone system maintenance agreements.

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



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10025 MANAGEMENT INFORMATION REVENUE										
411100 GENERAL PROPERTY TAXES	-1,035,103	-1,035,103	-1,261,848	-1,261,848	100%	-653,978	-1,307,955	-1,307,955	-1,454,203	146,248
422160 HO-CHUNK GAMING GRANT	-7,500	-7,500	0	0	0%	0	0	0	0	0
452050 TELEPHONE REBATES	0	0	-22,000	-196	1%	-2,988	-22,000	-22,000	-22,000	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-25,000	-21,293	-25,000	-19,121	76%	-2,813	-25,000	-25,000	-20,000	-5,000
474010 DEPARTMENTAL CHARGES	-1,345,105	-978,919	-1,098,073	-948,224	86%	-646,551	-1,704,607	-1,506,438	-1,078,058	-626,549
474040 REPLACEMENT FUND CHARGES	-95,601	-95,603	-195,151	-195,151	100%	-61,104	-122,208	-122,208	-171,852	49,644
483300 SALE OF MATERIAL AND SUPPLIES	0	-472	0	-308	0%	-101	0	0	0	0
493010 FUND BALANCE APPLIED	-110,628	0	-550,116	0	0%	0	-93,211	0	0	-93,211
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0%	0	-494,657	0	0	-494,657
TOTAL MANAGEMENT INFORMATION REVENUE	-2,618,937	-2,138,890	-3,152,188	-2,424,848	77%	-1,367,534	-3,769,638	-2,983,601	-2,746,113	-1,023,525
10025147 MANAGEMENT INFORMATION SYSTEMS										
511100 SALARIES PERMANENT REGULAR	662,422	614,325	619,390	617,137	100%	317,152	644,033	644,033	619,479	-24,554
511200 SALARIES-PERMANENT-OVERTIME	9,264	3,698	9,592	4,058	42%	3,768	9,946	9,946	8,382	-1,564
511800 FT WAGES NONPRODUCTIVE	0	0	0	0	0%	170	0	0	0	0
511900 LONGEVITY-FULL TIME	2,100	2,100	2,020	2,020	100%	0	2,160	2,160	2,087	-73
512100 WAGES-PART TIME	0	0	44,191	35,550	80%	18,077	44,701	44,701	44,683	-18
512900 LONGEVITY-PART TIME	0	0	280	273	97%	0	294	294	313	19
514100 FICA & MEDICARE TAX	51,545	46,055	51,674	48,699	94%	24,681	53,637	53,637	51,633	-2,004
514200 RETIREMENT-COUNTY SHARE	43,995	40,948	45,443	44,788	99%	22,724	46,493	46,493	42,972	-3,521
514400 HEALTH INSURANCE COUNTY SHARE	114,581	108,074	104,166	114,877	110%	61,686	119,912	119,912	100,380	-19,532
514500 LIFE INSURANCE COUNTY SHARE	274	244	256	261	102%	141	263	263	242	-21
514600 WORKERS COMPENSATION	629	440	743	589	79%	335	681	681	633	-48
514800 UNEMPLOYMENT	0	0	9,000	0	0%	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	49,975	157,495	70,250	82,578	118%	85,096	144,350	144,350	96,178	-48,172
522500 TELEPHONE & DAIN LINE	2,460	5,273	50,460	92,475	183%	21,435	50,460	50,460	50,460	0
522700 911 EMERGENCY NUMBER	0	0	36,000	37,512	104%	36,100	36,000	36,000	10,000	-26,000
522720 911 SURCHARGE FEE	0	0	93,000	89,781	97%	37,409	93,000	93,000	93,000	0
524100 COMPUTER SUPPORT / MNT	641,436	710,336	708,865	767,784	108%	530,681	836,218	836,218	911,827	75,609
524800 MAINTENANCE AGREEMENT	0	0	30,000	1,218	4%	10,506	30,000	30,000	0	-30,000
531100 POSTAGE AND BOX RENT	250	103	250	18	7%	77	250	250	250	0
531200 OFFICE SUPPLIES AND EXPENSE	2,000	98	2,000	297	15%	55	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	0	0	30,000	3,216	11%	0	30,000	30,000	0	-30,000
532200 SUBSCRIPTIONS	1,200	375	1,200	0	0%	0	1,200	1,200	1,200	0
532400 MEMBERSHIP DUES	1,000	50	1,000	425	43%	50	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	1,500	25	1,500	125	8%	0	1,500	1,500	1,500	0
532600 ADVERTISING	250	0	250	0	0%	0	250	250	250	0
532800 TRAINING AND INSERVICE	7,500	0	7,500	1,645	22%	885	7,500	7,500	7,500	0
533200 MILEAGE	1,500	280	1,500	274	18%	38	1,500	1,500	1,500	0
533500 MEALS AND LODGING	1,200	6	1,200	0	0%	143	1,200	1,200	1,200	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: MANAGEMENT INFORMATION SYSTEMS	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To	2018 Amended To 2019
10025147 MANAGEMENT INFORMATION SYSTEMS										
534000 OPERATING/MEETING SUPPLIES	30,685	39,617	30,560	31,798	104%	22,129	30,560	30,560	40,560	10,000
535400 COMPUTER SUPPLIES	500	22	500	75	15%	0	500	500	500	0
581900 CAPITAL OUTLAY	992,671	395,619	1,199,398	511,873	43%	393,768	1,580,030	887,404	656,384	-923,646
TOTAL MANAGEMENT INFORMATION SYSTEMS	2,618,937	2,125,184	3,152,188	2,489,344	79%	1,587,106	3,769,638	3,077,012	2,746,113	-1,023,525
TOTAL DEPARTMENT REVENUE	-2,618,937	-2,138,890	-3,152,188	-2,424,848	77%	-1,367,534	-3,769,638	-2,983,601	-2,746,113	-1,023,525
TOTAL DEPARTMENT EXPENSE	2,618,937	2,125,184	3,152,188	2,489,344	79%	1,587,106	3,769,638	3,077,012	2,746,113	-1,023,525
-ADDITION TO / USE OF FUND BALANCE	0	-13,706	0	64,496		219,572	0	93,411	0	
TOTAL FUND REVENUE	-2,618,937	-2,138,890	-3,152,188	-2,424,848	77%	-1,367,534	-3,769,638	-2,983,601	-2,746,113	-1,023,525
TOTAL FUND EXPENSE	2,618,937	2,125,184	3,152,188	2,489,344	79%	1,587,106	3,769,638	3,077,012	2,746,113	-1,023,525
-ADDITION TO / USE OF FUND BALANCE	0	-13,706	0	64,496		219,572	0	93,411	0	

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

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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 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%

Personnel

Oversight Committee: **Personnel**

Human Resources Director
1.00 FTE

Human Resources Analyst
1.00 FTE

Human Resources Specialist
2.00 FTE

**Human Resources & Safety
Coordinator**
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.21	0.01	0.85	-0.16	0.00
FTE Balance	4.30	4.31	5.16	5.00	5.00

	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
<u>Expenses</u>											
Labor	216,427	251,744	300,457	326,053	326,053	345,896	19,843	6.09%	2021	0	0
Labor Benefits	65,923	79,099	104,686	110,980	110,639	116,130	5,491	4.96%	2022	0	0
Supplies & Services	65,425	74,430	105,811	189,159	188,902	115,403	(73,499)	-38.91%	2023	0	0
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											

2019 Highlights & Issues on the Horizon

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.

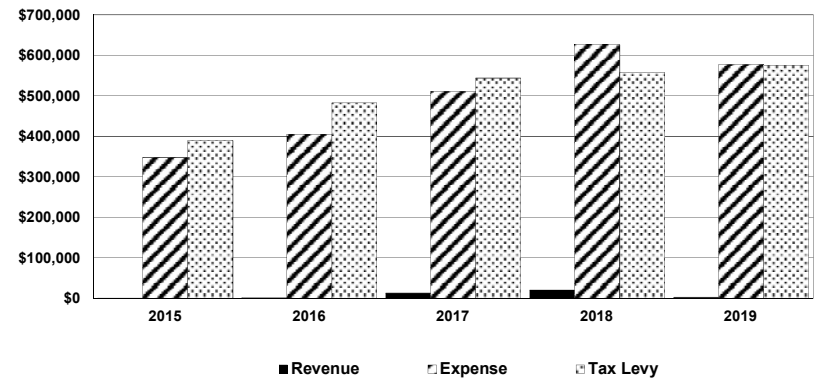
2018 was the first year of a three-year contract with a new health insurance provider. It is anticipated the County will continue to explore alternatives for health insurance planning based on the Affordable Care Act. However, overall outcomes may be altered due to other unanticipated or revised mandates.

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

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.

In 2017, workers compensation and risk management programming was transferred from Building Services to the Personnel Department. Wages, benefits and other supplies total \$125,000.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PERSONNEL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10011 PERSONNEL REVENUE										
411100 GENERAL PROPERTY TAXES	-482,547	-482,547	-543,783	-543,783	100%	-278,702	-557,405	-557,405	-574,504	17,099
451650 COPIER/POSTAGE/MISC	-100	0	-100	0	0%	-8	-75	-75	-75	0
452160 SECTION 125 FORFEITURES	-2,000	742	-1,000	-10,364	1036%	-19,530	-2,000	-19,528	-2,000	0
461400 COBRA ADMINISTRATION FEES	-600	-2,102	-700	-2,122	303%	-578	-750	-750	-750	0
484160 MISCELLANEOUS REVENUES	-100	0	-100	-244	244%	0	-100	-100	-100	0
493200 CONTINUING APPROP PRIOR YEAR	-40,819	0	-73,577	0	0%	0	-65,264	0	0	-65,264
TOTAL PERSONNEL REVENUE	-526,166	-483,907	-619,260	-556,514	90%	-298,818	-625,594	-577,858	-577,429	-48,165
10011143 PERSONNEL										
511100 SALARIES PERMANENT REGULAR	252,821	243,389	258,613	245,113	95%	128,271	259,665	259,665	259,140	-525
511900 LONGEVITY-FULL TIME	614	644	674	674	100%	0	734	734	794	60
512100 WAGES-PART TIME	0	5,743	0	0	0%	7	0	0	0	0
514100 FICA & MEDICARE TAX	19,388	17,964	19,835	17,617	89%	9,098	19,921	19,921	21,167	1,246
514200 RETIREMENT-COUNTY SHARE	16,273	15,720	17,391	16,704	96%	8,594	17,447	17,447	18,123	676
514400 HEALTH INSURANCE COUNTY SHARE	58,947	45,085	45,095	48,780	108%	25,835	47,695	47,695	50,080	2,385
514500 LIFE INSURANCE COUNTY SHARE	46	50	54	46	85%	23	45	45	48	3
514600 WORKERS COMPENSATION	177	128	182	139	76%	77	156	156	138	-18
520100 CONSULTANT AND CONTRACTUAL	0	0	0	2,806	0%	0	0	0	0	0
521800 PURCHASED SERVICES	73,000	26,555	41,200	28,315	69%	24,134	34,242	34,242	24,242	-10,000
522500 TELEPHONE & DAIN LINE	1,000	602	1,000	601	60%	327	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	1,000	472	750	422	56%	205	500	500	400	-100
531200 OFFICE SUPPLIES AND EXPENSE	2,104	760	2,500	1,209	48%	639	2,000	2,000	1,000	-1,000
531300 PHOTO COPIES	100	0	100	0	0%	0	50	50	25	-25
531800 MIS DEPARTMENT CHARGEBACKS	61,045	13,971	58,616	20,891	36%	5,912	61,589	61,589	12,543	-49,046
532200 SUBSCRIPTIONS	900	778	1,000	199	20%	0	1,000	1,000	1,300	300
532400 MEMBERSHIP DUES	250	420	500	415	83%	393	500	500	500	0
532600 ADVERTISING	19,000	21,298	20,000	16,496	82%	10,014	21,000	21,000	22,000	1,000
532800 TRAINING AND INSERVICE	1,500	913	1,500	1,667	111%	2,582	2,500	2,582	5,000	2,500
533200 MILEAGE	400	379	500	403	81%	159	600	600	600	0
533500 MEALS AND LODGING	175	8	200	21	11%	0	200	200	200	0
536100 REFERENCE CHECKS	500	394	1,200	960	80%	280	1,000	1,000	3,000	2,000
536500 EMPLOYEE RECOGNITION	3,251	1,006	1,503	2,312	154%	0	9,555	9,555	0	-9,555
537300 EMPLOYEE ASSISTANCE	11,500	5,700	11,500	0	0%	0	11,500	11,500	11,500	0
TOTAL PERSONNEL	523,991	401,979	483,913	405,790	84%	216,551	492,899	492,981	432,800	-60,099
10011146 NEGOTIATIONS AND LABOR										
532300 PROFESSIONAL SUBSCRIPTION	150	0	150	0	0%	0	150	150	0	-150
532400 MEMBERSHIP DUES	75	0	75	75	100%	25	0	25	50	50
532800 TRAINING AND INSERVICE	1,500	650	1,000	754	75%	2,010	1,500	1,500	1,500	0

Fund: GENERAL FUND										\$ Change
Department: PERSONNEL	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10011146 NEGOTIATIONS AND LABOR										
533200 MILEAGE	200	49	200	128	64%	0	200	200	200	0
533500 MEALS AND LODGING	250	0	250	0	0%	98	200	200	200	0
TOTAL NEGOTIATIONS AND LABOR	2,175	699	1,675	957	57%	2,133	2,050	2,075	1,950	-100
10011152 RISK MANAGEMENT AND INSURANCE										
511100 SALARIES PERMANENT REGULAR	0	1,969	77,553	54,670	70%	33,341	65,654	65,654	85,962	20,308
514100 FICA & MEDICARE TAX	0	151	5,933	4,073	69%	2,449	5,022	5,022	5,294	272
514200 RETIREMENT-COUNTY SHARE	0	0	5,274	3,438	65%	2,234	4,399	4,399	4,533	134
514400 HEALTH INSURANCE COUNTY SHARE	0	0	5,826	11,635	200%	8,612	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	13	0%	8	16	16	19	3
514600 WORKERS COMPENSATION	0	1	962	435	45%	380	39	380	35	-4
514800 UNEMPLOYMENT	0	0	0	1,806	0%	0	0	0	0	0
521100 MEDICAL EXAMINATIONS	0	0	13,000	9,220	71%	4,039	14,810	14,810	10,500	-4,310
522500 TELEPHONE & DAIN LINE	0	0	1,000	0	0%	11	500	500	250	-250
531100 POSTAGE AND BOX RENT	0	0	100	10	10%	4	75	75	75	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	1,000	2,119	212%	106	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	2,324	812	35%	0	5,000	5,000	268	-4,732
532200 SUBSCRIPTIONS	0	0	2,100	1,372	65%	1,455	2,000	2,000	2,000	0
532400 MEMBERSHIP DUES	0	0	1,000	1,075	108%	150	0	150	150	150
532800 TRAINING AND INSERVICE	0	475	15,000	11,919	79%	11,867	15,081	15,081	12,500	-2,581
533200 MILEAGE	0	0	300	0	0%	0	200	200	200	0
533500 MEALS AND LODGING	0	0	300	207	69%	0	200	200	100	-100
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	1,000	40	4%	0	500	500	500	0
539100 OTHER SUPPLIES & EXPENSES	0	0	1,000	1,362	136%	227	750	750	3,100	2,350
TOTAL RISK MANAGEMENT AND INSURANCE	0	2,595	133,672	104,206	78%	64,884	130,645	131,136	142,679	12,034
TOTAL DEPARTMENT REVENUE	-526,166	-483,907	-619,260	-556,514	90%	-298,818	-625,594	-577,858	-577,429	-48,165
TOTAL DEPARTMENT EXPENSE	526,166	405,273	619,260	510,954	83%	283,568	625,594	626,192	577,429	-48,165
-ADDITION TO / USE OF FUND BALANCE	0	-78,634	0	-45,560		-15,250	0	48,334	0	
TOTAL FUND REVENUE	-526,166	-483,907	-619,260	-556,514	90%	-298,818	-625,594	-577,858	-577,429	-48,165
TOTAL FUND EXPENSE	526,166	405,273	619,260	510,954	83%	283,568	625,594	626,192	577,429	-48,165
-ADDITION TO / USE OF FUND BALANCE	0	-78,634	0	-45,560		-15,250	0	48,334	0	

Register of Deeds

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development

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

Register of Deeds

Oversight Committee: **Conservation, Planning & Zoning**

Register of Deeds

1.00 FTE

Deputy Register of Deeds

2.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

REGISTER OF DEEDS

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	(328,697)	(327,204)	(321,800)	(320,434)	(320,434)	(319,818)
Other Taxes	245,920	234,296	236,646	200,000	190,000	195,000
User Fees	398,548	427,006	354,646	350,000	355,000	355,000
Total Revenues	315,771	334,098	269,492	229,566	224,566	230,182

Expenses

Labor	129,915	132,681	138,990	140,897	140,897	143,142
Labor Benefits	61,968	62,758	64,945	68,073	68,073	70,555
Supplies & Services	14,237	16,697	15,340	15,696	15,596	16,485
Addition to Fund Balance	109,651	121,961	50,217	4,900	0	0
Total Expenses	315,771	334,098	269,492	229,566	224,566	230,182

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	616	0.19%	None	0	0
Other Taxes	5,000	2.63%			
User Fees	0	0.00%	2019 Total	0	0
Total Revenues	5,616	2.50%			
			2020	0	0
			2021	0	0
			2022	0	0
			2023	0	0
Total Expenses	5,616	2.50%			

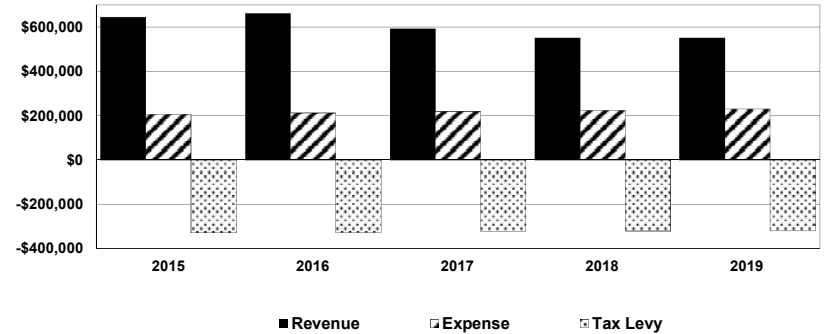
2019 Highlights & Issues on the Horizon

Utilize optical character recognition for indexing current and legacy documents.

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

Continue to incorporate all older records into the new system and enter grantor/grantee information found in old indexes. Plan to purchase optical character recognition software to speed process of entering index information from old records into current system.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: REGISTER OF DEEDS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10013 REGISTER OF DEEDS REVENUE										
411100 GENERAL PROPERTY TAXES	327,204	327,204	321,800	321,800	100%	160,217	320,434	320,434	319,818	616
419100 REAL ESTATE TRANSFER TAX	-185,000	-234,296	-185,000	-236,646	128%	-125,217	-190,000	-200,000	-195,000	5,000
451150 REGISTER OF DEEDS FEES	-305,000	-364,999	-305,000	-304,789	100%	-141,283	-295,000	-295,000	-300,000	5,000
451650 ELECTRONIC COPIES	-55,000	-62,007	-55,000	-49,857	91%	-32,174	-60,000	-55,000	-55,000	-5,000
TOTAL REGISTER OF DEEDS REVENUE	-217,796	-334,098	-223,200	-269,492	121%	-138,456	-224,566	-229,566	-230,182	5,616
10013170 REGISTER OF DEEDS										
511100 SALARIES PERMANENT REGULAR	131,779	131,959	138,249	138,228	100%	69,617	140,095	140,095	142,300	2,205
511900 LONGEVITY-FULL TIME	722	722	762	762	100%	0	802	802	842	40
514100 FICA & MEDICARE TAX	10,136	9,580	10,634	10,038	94%	4,920	10,779	10,779	10,950	171
514200 RETIREMENT-COUNTY SHARE	8,745	8,761	9,453	9,445	100%	4,658	9,440	9,440	9,376	-64
514400 HEALTH INSURANCE COUNTY SHARE	44,210	44,284	45,095	45,311	100%	25,835	47,696	47,696	50,080	2,384
514500 LIFE INSURANCE COUNTY SHARE	56	66	56	73	130%	37	73	73	77	4
514600 WORKERS COMPENSATION	93	68	97	78	81%	42	85	85	72	-13
522500 TELEPHONE & DAIN LINE	175	19	100	55	55%	25	100	100	100	0
524800 MAINTENANCE AGREEMENT	1,000	226	1,200	15	1%	9	300	300	300	0
531100 POSTAGE AND BOX RENT	4,000	4,083	3,000	4,166	139%	2,044	3,000	3,500	3,500	500
531200 OFFICE SUPPLIES AND EXPENSE	2,000	960	2,000	993	50%	510	2,000	2,000	2,000	0
531500 FORMS AND PRINTING	1,000	1,213	1,000	1,118	112%	1,091	1,000	1,100	1,100	100
531600 RECORD BOOKS AND BINDERS	750	0	2,900	332	11%	0	500	0	250	-250
531700 REBINDING	0	0	0	1,266	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	11,565	8,966	7,089	6,344	89%	2,555	7,136	7,136	7,615	479
532200 SUBSCRIPTIONS	0	0	0	0	0%	0	0	0	60	60
532400 MEMBERSHIP DUES	600	375	600	365	61%	275	600	600	600	0
533200 MILEAGE	550	500	550	484	88%	397	550	550	550	0
533500 MEALS AND LODGING	400	348	400	196	49%	0	400	400	400	0
552100 OFFICIALS BONDS	15	7	15	7	47%	7	10	10	10	0
TOTAL REGISTER OF DEEDS	217,796	212,136	223,200	219,275	98%	112,022	224,566	224,666	230,182	5,616
TOTAL DEPARTMENT REVENUE	-217,796	-334,098	-223,200	-269,492	121%	-138,456	-224,566	-229,566	-230,182	5,616
TOTAL DEPARTMENT EXPENSE	217,796	212,136	223,200	219,275	98%	112,022	224,566	224,666	230,182	5,616
-ADDITION TO / USE OF FUND BALANCE	0	-121,961	0	-50,217		-26,434	0	-4,900	0	
TOTAL FUND REVENUE	-217,796	-334,098	-223,200	-269,492	121%	-138,456	-224,566	-229,566	-230,182	5,616
TOTAL FUND EXPENSE	217,796	212,136	223,200	219,275	98%	112,022	224,566	224,666	230,182	5,616
-ADDITION TO / USE OF FUND BALANCE	0	-121,961	0	-50,217		-26,434	0	-4,900	0	

Surveyor

Department Vision - Where the department would ideally like to be

The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the physical corners of the Public Land Survey System (PLSS). The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the 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

Surveyor

Oversight Committee: **Conservation, Planning & Zoning**

Surveyor
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

	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											

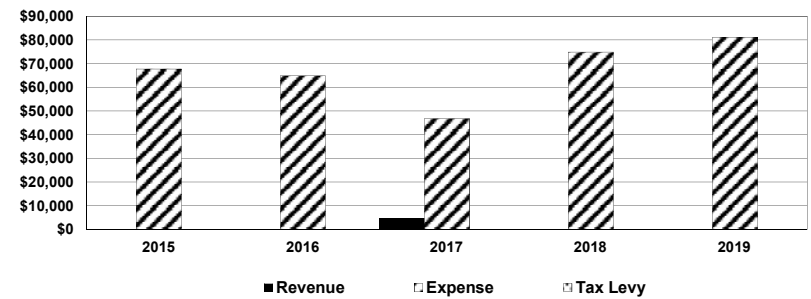
2019 Highlights & Issues on the Horizon

Creation of a County Surveyor Ordinance effective in 2013 defined the roles and responsibilities of the Surveyor, as well as the Surveyor's interactions with other County departments.

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 being created and refined in cooperation with Mapping personnel to complete and maintain online Survey Records availability. Incoming maps and tie sheets are being reviewed and checked for conformance with Federal, State, and County regulations prior to being filed and made available through the online maps.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COUNTY SURVEYOR	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
									Amended To	2019
10016 COUNTY SURVEYOR										
411100 GENERAL PROPERTY TAXES	-81,619	-81,619	-81,346	-81,346	100%	-40,673	-81,346	-81,346	-81,026	-320
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	0	-4,619	0%	0	0	0	0	0
TOTAL COUNTY SURVEYOR	-81,619	-81,619	-81,346	-85,965	106%	-40,673	-81,346	-81,346	-81,026	-320
10016171 COUNTY SURVEYOR										
511100 SALARIES PERMANENT REGULAR	8,887	10,130	9,075	9,068	100%	4,604	9,251	9,251	9,251	0
512700 WAGES-PART TIME-NO BENEFITS	23,970	16,499	23,970	23,498	98%	6,171	23,970	30,000	36,631	12,661
514100 FICA & MEDICARE TAX	2,514	2,037	2,528	2,491	99%	824	2,541	3,003	3,510	969
514600 WORKERS COMPENSATION	394	234	410	325	79%	123	379	447	555	176
520300 MONUMENTATION (FIELD)	500	0	500	0	0%	0	500	500	500	0
520400 CERTIFIED SURVEY REVIEW	0	150	150	0	0%	90	150	150	150	0
520500 MONUMENTATION MAINT & PRES	40,000	30,218	39,000	7,200	18%	8,000	38,775	25,000	25,000	-13,775
522500 TELEPHONE & DAIN LINE	30	16	30	17	58%	5	30	30	30	0
531200 OFFICE SUPPLIES AND EXPENSE	500	495	500	0	0%	0	500	1,200	500	0
531800 MIS DEPARTMENT CHARGEBACKS	3,661	3,662	4,070	4,070	100%	3,396	4,137	4,137	3,786	-351
532400 MEMBERSHIP DUES	150	100	100	100	100%	100	100	100	100	0
536300 MONUMENTS,SIGNS,POSTS,ETC	1,000	1,325	1,000	0	0%	0	1,000	1,000	1,000	0
552100 OFFICIALS BONDS	13	12	13	12	90%	12	13	12	13	0
TOTAL COUNTY SURVEYOR	81,619	64,877	81,346	46,780	58%	23,325	81,346	74,830	81,026	-320
TOTAL DEPARTMENT REVENUE	-81,619	-81,619	-81,346	-85,965	106%	-40,673	-81,346	-81,346	-81,026	-320
TOTAL DEPARTMENT EXPENSE	81,619	64,877	81,346	46,780	58%	23,325	81,346	74,830	81,026	-320
-ADDITION TO / USE OF FUND BALANCE	0	-16,742	0	-39,184		-17,348	0	-6,516	0	
TOTAL FUND REVENUE	-81,619	-81,619	-81,346	-85,965	106%	-40,673	-81,346	-81,346	-81,026	-320
TOTAL FUND EXPENSE	81,619	64,877	81,346	46,780	58%	23,325	81,346	74,830	81,026	-320
-ADDITION TO / USE OF FUND BALANCE	0	-16,742	0	-39,184		-17,348	0	-6,516	0	

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	\$1,150,528	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$1,150,528		
			Wages & Benefits	\$209,793		
			Operating Expenses	\$80,549		
			TOTAL EXPENSES	\$290,342		
COUNTY LEVY	(\$860,186)					
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	\$127,837	2.50	
			TOTAL REVENUES	\$127,837		
			Wages & Benefits	\$193,202		
			Operating Expenses	\$47,575		
			TOTAL EXPENSES	\$240,777		
			COUNTY LEVY	\$112,940		
Totals			TOTAL REVENUES	\$1,278,365	5.50	
			TOTAL EXPENSES	\$531,119		
			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

Treasurer / Real Property Lister

Oversight Committee: **Finance** (Treasurer / Real Property Listing)
 Oversight Committee: **Property & Insurance** (Tax Foreclosure)

**Treasurer / Real Property
 Lister**
 1.00 FTE

Deputy Treasurer
 1.00 FTE

GIS Specialist
 0.50 FTE *

Accounting Assistant
 2.00 FTE

Real Property Specialist
 1.00 FTE

* Shared position with Land Records Modernization

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	-0.75	-1.32	0.50	0.00	0.00
FTE Balance	6.32	5.00	5.50	5.50	5.50

	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											

2019 Highlights & Issues on the Horizon

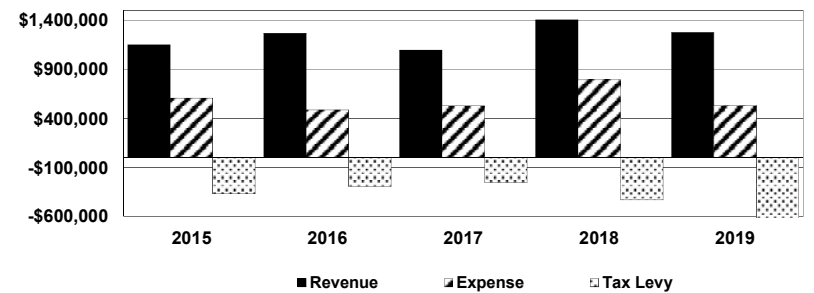
The 2018 budget included \$396,100 for real estate chargebacks. There are no known chargebacks in process at this time, and the 2019 budget includes \$20,000 funded through levy.

Continued stabilization of taxpayer delinquency rates. Payment plans are started with hopes that the number of participants will increase due to more exposure of the program. Also, the department utilizes all options available for tax delinquent collections (i.e. Tax Refund Intercept Program, or TRIP).

Interest rates are expected to continue to increase. Principal investments remain consistent and allow for interest reinvestment. This enables a significant increase in investments.

The 2017 budget included reallocation of half a Geographic Information Systems position from Land Records Modernization funding to Treasurer tax levy, \$34,391.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: TREASURER/REAL PROPERTY	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10012 TREASURER/REAL PROP REVENUE										
411100 GENERAL PROPERTY TAXES	295,449	295,449	255,400	255,400	100%	216,296	432,593	432,593	747,246	-314,653
411400 FOREST CROP TAX	0	-65	0	-65	0%	0	-5	-65	-65	60
411500 MANAGED FOREST LAND TAXES	-7,000	-32,043	-10,000	-41,850	418%	0	-20,000	-20,000	-20,000	0
411600 PAYMENT IN LIEU OF TAXES-PILT	-85,000	-104,715	-90,000	-108,610	121%	-109,938	-105,000	-109,938	-112,000	7,000
411700 FOREST LANDS AID	-19,000	-20,449	-19,000	-20,357	107%	0	-19,000	-20,000	-20,000	1,000
419900 INTEREST/PENALTY ON TAXES	-500,000	-598,024	-450,000	-502,980	112%	-204,350	-425,000	-425,000	-425,000	0
443110 AG USE CONVERSION CHRGR	-4,000	-5,441	-4,000	-4,319	108%	0	-5,000	-5,000	-5,000	0
451650 COPIER/POSTAGE/MISC	-1,000	-1,495	-1,000	-1,215	121%	-858	-750	-1,200	-1,000	250
451680 UNCLAIMED FUNDS FORFEITURE	0	-6,258	0	0	0%	0	-6,000	-6,000	0	-6,000
461510 LETTER & SEARCH FEES	-25,500	-16,450	-15,000	-13,050	87%	-6,905	-12,750	-10,800	-9,000	-3,750
472490 LOCAL GOVT/AGENCY PAYMENTS	-22,758	-25,703	-22,000	-24,937	113%	-2,574	-24,000	-28,000	-30,000	6,000
473100 TIF DISTRICT OVERRUNS	0	-177,218	0	0	0%	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-85,000	-218,298	-162,966	-348,338	214%	-394,690	-330,000	-750,000	-650,000	320,000
483300 SALE OF MATERIAL AND SUPPLIES	-6,500	-3,236	-1,000	-2,173	217%	-406	-140	-600	-300	160
483600 SALE OF COUNTY OWNED PROPERTY	0	0	0	0	0%	-57,919	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-27,038	-58,798	0	-31,110	0%	0	-6,000	-30,000	-6,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	-396,100	0	0	-396,100
493200 CONTINUING APPROP PRIOR YEAR	0	0	-8,868	0	0%	0	0	0	0	0
TOTAL TREASURER/REAL PROP REVENUE	-487,347	-972,743	-528,434	-843,604	160%	-561,344	-917,152	-974,010	-531,119	-386,033
10012153 TREASURER/REAL PROP TAX LISTER										
511100 SALARIES PERMANENT REGULAR	241,742	236,636	277,629	274,715	99%	140,818	282,936	282,936	293,836	10,900
511200 SALARIES-PERMANENT-OVERTIME	587	75	155	0	0%	0	464	464	488	24
511900 LONGEVITY-FULL TIME	574	574	614	395	64%	0	318	318	338	20
514100 FICA & MEDICARE TAX	18,582	17,376	21,297	19,967	94%	10,017	21,704	21,704	22,542	838
514200 RETIREMENT-COUNTY SHARE	16,032	15,662	18,931	18,440	97%	9,415	19,009	19,009	19,300	291
514400 HEALTH INSURANCE COUNTY SHARE	49,922	59,070	68,865	69,615	101%	39,454	72,839	72,839	66,256	-6,583
514500 LIFE INSURANCE COUNTY SHARE	115	104	118	86	73%	41	80	80	88	8
514600 WORKERS COMPENSATION	170	121	195	155	79%	84	170	170	147	-23
522500 TELEPHONE & DAIN LINE	250	212	250	221	88%	117	250	250	250	0
531100 POSTAGE AND BOX RENT	37,758	38,906	35,600	38,393	108%	4,486	36,000	36,000	37,000	1,000
531200 OFFICE SUPPLIES AND EXPENSE	2,500	1,057	2,500	1,628	65%	2,968	2,500	3,330	2,000	-500
531400 SMALL EQUIPMENT	500	0	500	0	0%	0	500	500	500	0
531500 FORMS AND PRINTING	9,100	9,646	9,100	10,415	114%	6,400	11,000	11,000	11,000	0
531600 RECORD BOOKS AND BINDERS	4,000	4,000	2,000	0	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	35,882	44,486	40,941	39,057	95%	32,060	40,937	40,937	42,339	1,402
532100 PUBLICATION OF LEGAL NOTICES	500	0	500	126	25%	0	200	200	200	0
532400 MEMBERSHIP DUES	160	160	160	160	100%	160	160	160	175	15
532500 SEMINARS AND REGISTRATIONS	375	250	375	250	67%	375	375	725	1,050	675
532800 TRAINING AND INSERVICE	100	0	100	100	100%	0	100	100	100	0

Fund: GENERAL FUND										\$ Change
Department: TREASURER/REAL PROPERTY	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10012153 TREASURER/REAL PROP TAX LISTER										
533200 MILEAGE	700	740	700	1,085	155%	307	1,050	1,050	1,500	450
533500 MEALS AND LODGING	900	343	750	197	26%	78	1,650	1,000	1,000	-650
552100 OFFICIALS BONDS	1,250	1,168	1,250	1,168	93%	1,168	1,200	1,169	1,200	0
TOTAL TREASURER/REAL PROP TAX LISTER	421,699	430,587	482,530	476,174	99%	247,949	493,442	493,941	501,309	7,867
10012154 ASSESSMENTS										
526200 REAL ESTATE / PROPERTY TAX	20	0	20	0	0%	0	20	20	20	0
TOTAL ASSESSMENTS	20	0	20	0	0%	0	20	20	20	0
10012155 TAX DEED EXPENSE										
520900 CONTRACTED SERVICES	9,000	5,410	8,400	5,170	62%	4,150	7,000	4,500	5,000	-2,000
524600 FILING FEES	90	180	150	60	40%	30	90	90	90	0
531100 POSTAGE AND BOX RENT	2,500	1,080	1,500	870	58%	1,613	1,500	1,700	1,200	-300
532100 PUBLICATION OF LEGAL NOTICES	4,000	2,763	4,000	2,925	73%	2,901	4,000	4,000	3,500	-500
556000 LOSS ON ASSET DISPOSALS	27,038	19,569	0	329	0%	0	0	0	0	0
559100 TAXES ON DEEDS TAKEN-PRIOR YR	0	13,626	0	2,225	0%	2,999	0	0	0	0
TOTAL TAX DEED EXPENSE	42,628	42,628	14,050	11,579	82%	11,693	12,590	10,290	9,790	-2,800
10012159 TAX CHARGEBACKS										
526200 REAL ESTATE / PROPERTY TAX	23,000	14,132	31,834	40,680	128%	291,171	411,100	291,171	20,000	-391,100
TOTAL TAX CHARGEBACKS	23,000	14,132	31,834	40,680	128%	291,171	411,100	291,171	20,000	-391,100
TOTAL DEPARTMENT REVENUE	-487,347	-972,743	-528,434	-843,604	160%	-561,344	-917,152	-974,010	-531,119	-386,033
TOTAL DEPARTMENT EXPENSE	487,347	487,347	528,434	528,434	100%	550,813	917,152	795,422	531,119	-386,033
-ADDITION TO / USE OF FUND BALANCE	0	-485,396	0	-315,170		-10,531	0	-178,588	0	
TOTAL FUND REVENUE	-487,347	-972,743	-528,434	-843,604	160%	-561,344	-917,152	-974,010	-531,119	-386,033
TOTAL FUND EXPENSE	487,347	487,347	528,434	528,434	100%	550,813	917,152	795,422	531,119	-386,033
-ADDITION TO / USE OF FUND BALANCE	0	-485,396	0	-315,170		-10,531	0	-178,588	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
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					

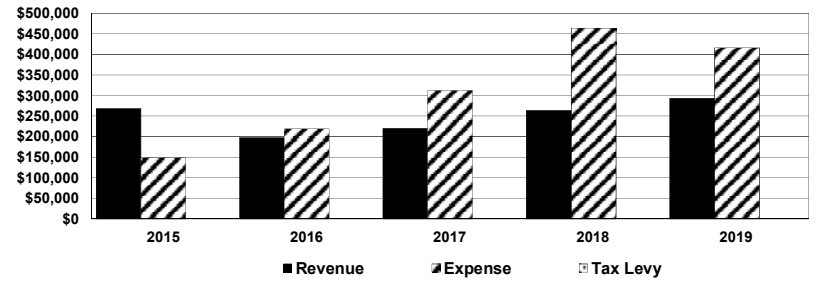
2019 Highlights & Issues on the Horizon

County began self insuring workers compensation in 2008. Workers compensation losses have been favorable since then, allowing for refund of premiums previously charged to departments.

Workers compensation rates to departments remain stable due to adequate accumulated reserves.

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

Revenue, Expense and Tax Levy



Fund: WORKERS COMPENSATION	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	Amended To
									2019	2018
										2019
74999 WORKERS COMPENSATION										
474070 WORKERS COMP CHARGES	-257,694	-197,873	-220,234	-220,234	100%	-125,625	-235,333	-264,053	-293,103	57,770
493010 FUND BALANCE APPLIED	-20,946	0	-92,096	0	0%	0	0	0	-122,397	122,397
TOTAL WORKERS COMPENSATION	-278,640	-197,873	-312,330	-220,234	71%	-125,625	-235,333	-264,053	-415,500	180,167
74999152 WORKERS COMPENSATION										
520900 CONTRACTED SERVICES	105,500	107,418	107,884	103,753	96%	128,248	109,000	128,248	135,500	26,500
535300 DAMAGE CLAIMS	173,140	83,745	204,446	208,577	102%	169,529	126,333	335,033	280,000	153,667
535310 DAMAGE CLAIMS-PRIOR YEAR	0	27,656	0	0	0%	0	0	0	0	0
TOTAL WORKERS COMPENSATION	278,640	218,819	312,330	312,330	100%	297,777	235,333	463,281	415,500	180,167
TOTAL DEPARTMENT REVENUE	-278,640	-197,873	-312,330	-220,234	71%	-125,625	-235,333	-264,053	-415,500	180,167
TOTAL DEPARTMENT EXPENSE	278,640	218,819	312,330	312,330	100%	297,777	235,333	463,281	415,500	180,167
-ADDITION TO / USE OF FUND BALANCE	0	20,946	0	92,096		172,151	0	199,228	0	
TOTAL FUND REVENUE	-278,640	-197,873	-312,330	-220,234	71%	-125,625	-235,333	-264,053	-415,500	180,167
TOTAL FUND EXPENSE	278,640	218,819	312,330	312,330	100%	297,777	235,333	463,281	415,500	180,167
-ADDITION TO / USE OF FUND BALANCE	0	20,946	0	92,096		172,151	0	199,228	0	

Justice & Public Safety

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

FUNCTIONAL AREA MISSION STATEMENT

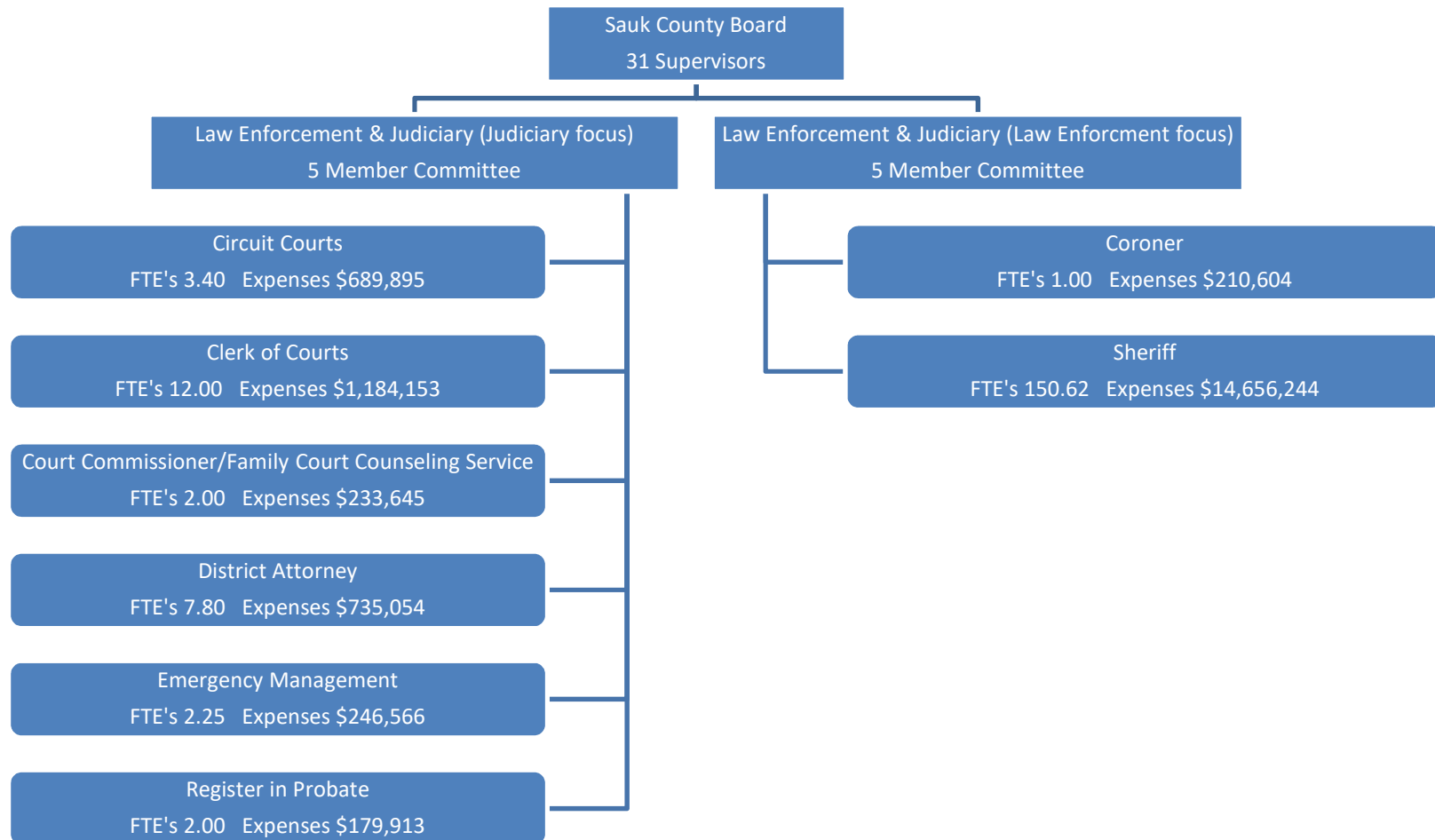
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long term agreements. Continue to search resources for innovative and collaborative programs.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENTS OF COUNTY WIDE MISSION FULFILLED

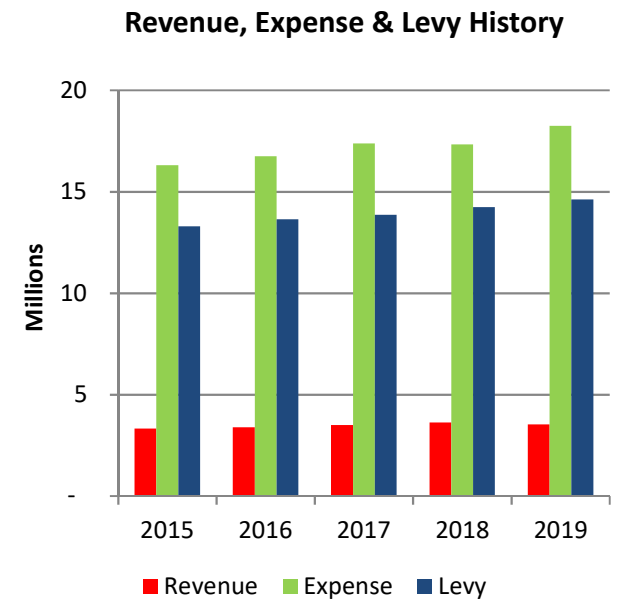
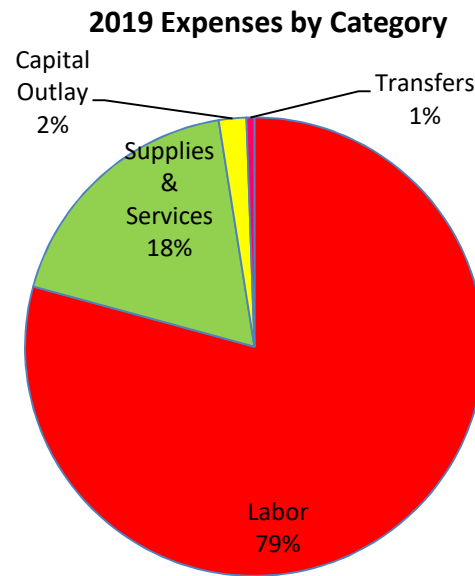
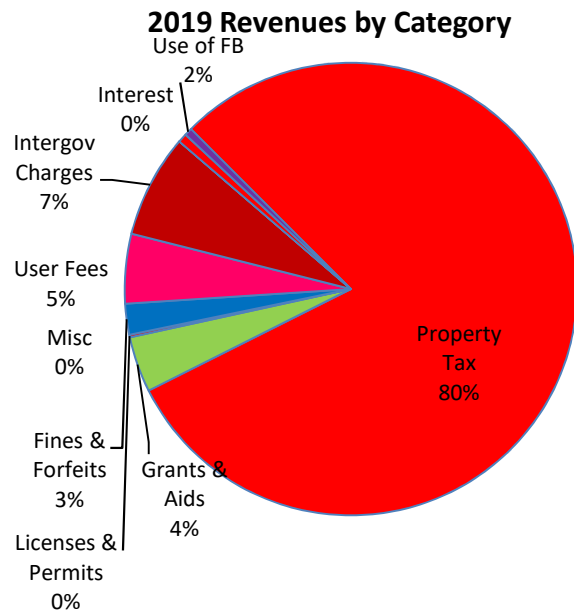
Fiscally Responsible / Essential Services
Safe Community



Justice & Public Safety

Significant Changes in the Justice & Public Safety Function for 2019

- The District Attorney budget includes a Federal Improving Criminal Justice Responses grant through the Department of Justice's Office on Violence Against Women for 2018-2020 of \$150,000 each year. The grant is being funded to improve how the justice system in general, and prosecution in particular, handles sexual assault cases.
- Estimated collections for housing prisoners from other jurisdictions are increasing \$201,000 to \$844,000.
- Addition of a Patrol Sergeant in the Sheriff's Department, budgeted for half of 2018 and all of 2019, so an increased 2019 cost of \$47,000.

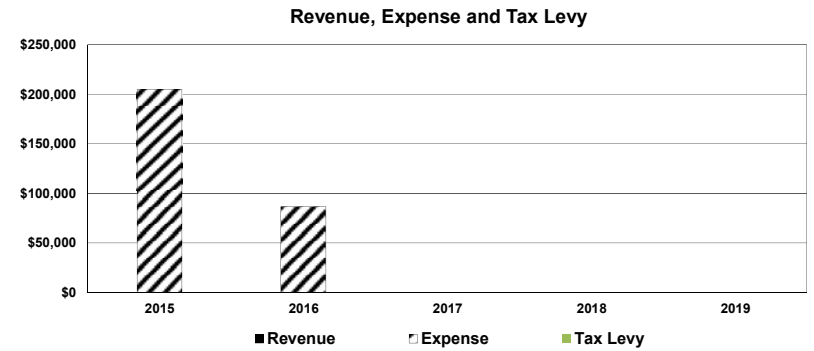


	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-EMERGENCY ASSISTANCE PROGRAM (EAP)											
<u>Revenues</u>											
Grants & 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%			
<u>Expenses</u>											
Supplies & Services	204,892	86,543	0	0	0	0	0	0.00%			
Total Expenses	204,892	86,543	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	291,436	86,544	0	0	0	0					
End of Year Fund Balance	86,544	0	0	0	0	0					
									2019 Total	0	0
									2020	0	0
									2021	0	0
									2022	0	0
									2023	0	0

2019 Highlights & Issues on the Horizon

Awarded funds are exhausted in 2013.

2016 includes completion of the forgivable loans that were issued. This completes the EAP program.



Fund: CDBG-EMER ASSIST PROG	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
34999 CDBG-EMER ASSIST PROG										
493010 FUND BALANCE APPLIED	-86,544	0	0	0	0%	0	0	0	0	0
TOTAL CDBG-EMER ASSIST PROG	-86,544	0	0	0	0%	0	0	0	0	0
34999703 CDBG-EMER ASSIST PROGRAM										
572000 GRANTS ISSUED	0	86,544	0	0	0%	0	0	0	0	0
TOTAL CDBG-EMER ASSIST PROGRAM	0	86,544	0	0	0%	0	0	0	0	0
34999704 CDBG-EAP SUPPLEMENTAL										
572000 GRANTS ISSUED	86,544	0	0	0	0%	0	0	0	0	0
TOTAL CDBG-EAP SUPPLEMENTAL	86,544	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-86,544	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	86,544	86,544	0	0	0%	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	0	86,544	0	0		0	0	0	0	
TOTAL FUND REVENUE	-86,544	0	0	0	0%	0	0	0	0	0
TOTAL FUND EXPENSE	86,544	86,544	0	0	0%	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	0	86,544	0	0		0	0	0	0	

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

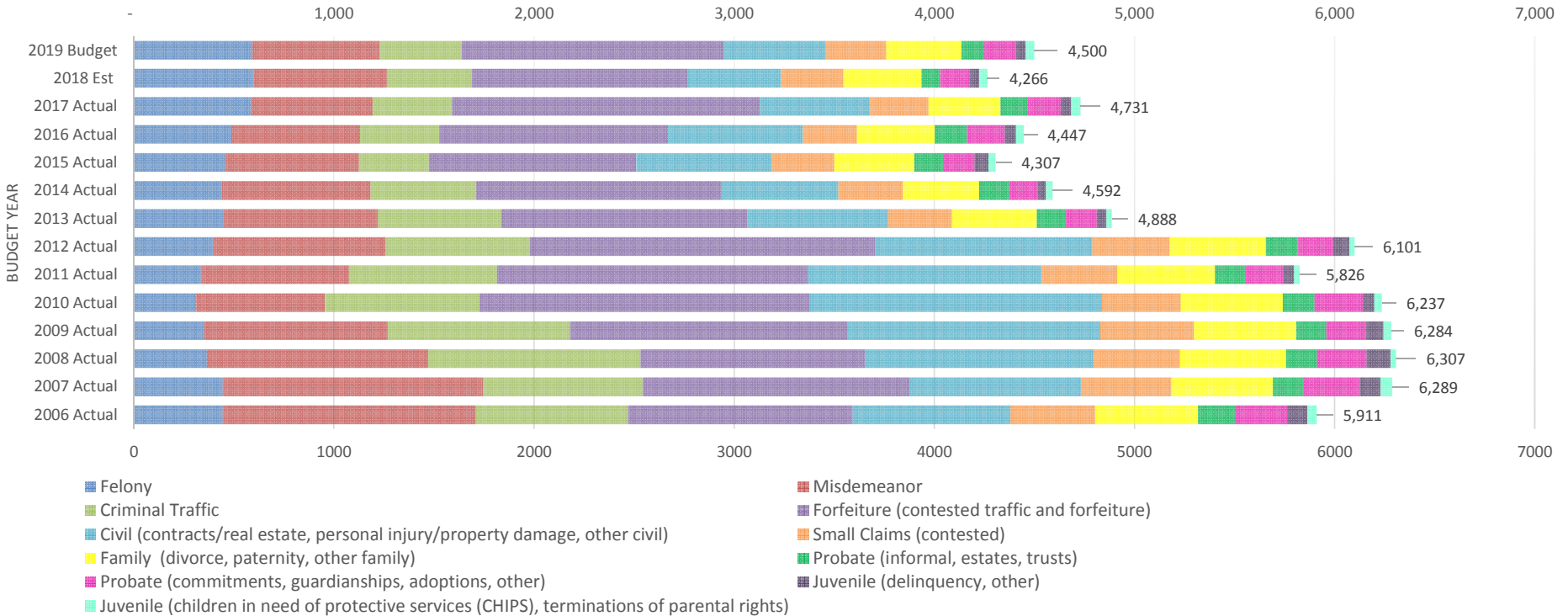
Program Title	Program Description	Mandates and References	2019 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision 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

Circuit Courts

Oversight Committee: **Law Enforcement & Judiciary**

Circuit Court Judges *
3.00 FTE

**Judicial Assistant
Leadworker**
1.00 FTE

Judicial Assistant
2.00 FTE

Law Clerk
0.40 FTE

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.40	3.40	3.40	3.40	3.40

CIRCUIT COURTS

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	440,397	429,784	444,315	460,753	460,753	469,957
Grants & Aids	220,189	220,015	219,738	219,938	219,938	219,938
Use of Fund Balance	0	0	0	57,282	15,000	0
Total Revenues	660,586	649,799	664,053	737,973	695,691	689,895

Expenses

Labor	149,164	143,495	153,506	161,883	159,280	161,475
Labor Benefits	62,596	68,114	65,653	69,036	69,036	54,816
Supplies & Services	385,806	418,388	425,501	507,054	467,375	473,604
Addition to Fund Balance	63,020	19,802	19,393	0	0	0
Total Expenses	660,586	649,799	664,053	737,973	695,691	689,895

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

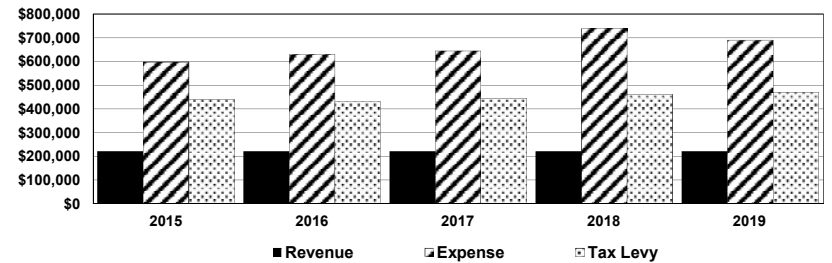
	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	9,204	2.00%	None	0	0
	0	0.00%			
	(15,000)	-100.00%	2019 Total	0	0
	(5,796)	-0.83%			
			2020	0	0
			2021	0	0
	2,195	1.38%	2022	0	0
	(14,220)	-20.60%	2023	0	0
	6,229	1.33%			
	0	0.00%			
	(5,796)	-0.83%			

2019 Highlights & Issues on the Horizon

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

2019 budget includes funding to upgrade the court room video system.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CIRCUIT COURTS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10004 CIRCUIT COURTS REVENUE										
411100 GENERAL PROPERTY TAXES	-429,784	-429,784	-444,315	-444,315	100%	-230,377	-460,753	-460,753	-469,957	9,204
424000 STATE AID COURTS SYSTEM	-220,093	-220,015	-219,938	-219,738	100%	-109,769	-219,938	-219,938	-219,938	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	-15,000	0	0	-15,000
493200 CONTINUING APPROP PRIOR YEAR	-36,800	0	0	0	0%	0	0	0	0	0
TOTAL CIRCUIT COURTS REVENUE	-686,677	-649,799	-664,253	-664,053	100%	-340,146	-695,691	-680,691	-689,895	-5,796
10004120 CIRCUIT COURTS										
511100 SALARIES PERMANENT REGULAR	121,730	121,982	125,897	125,782	100%	65,058	131,144	131,144	133,697	2,553
511900 LONGEVITY-FULL TIME	1,357	1,357	1,417	1,417	100%	0	1,477	1,080	1,119	-358
512100 WAGES-PART TIME	12,000	8,651	12,000	15,094	126%	11,021	12,000	15,000	12,000	0
514100 FICA & MEDICARE TAX	11,456	10,691	11,779	11,463	97%	6,003	12,185	12,185	12,353	168
514200 RETIREMENT-COUNTY SHARE	8,124	8,135	8,657	8,645	100%	4,359	8,886	8,886	8,830	-56
514400 HEALTH INSURANCE COUNTY SHARE	44,210	44,284	45,095	45,311	100%	24,438	47,696	47,696	33,387	-14,309
514500 LIFE INSURANCE COUNTY SHARE	41	49	53	54	102%	27	55	55	54	-1
514600 WORKERS COMPENSATION	262	171	247	180	73%	100	214	214	192	-22
514800 UNEMPLOYMENT	0	4,784	0	0	0%	0	0	0	0	0
515800 PER DIEM BAILIFF	14,659	11,505	14,659	11,213	76%	5,893	14,659	14,659	14,659	0
520100 COURT SECURITY	356,668	348,947	365,976	357,699	98%	200,634	381,389	422,068	391,627	10,238
522500 TELEPHONE & DAIN LINE	700	484	500	475	95%	227	500	500	500	0
523300 PER DIEM JURY WITNESS	72,800	26,953	36,000	20,151	56%	13,040	30,000	30,000	30,000	0
524800 MAINTENANCE AGREEMENT	330	513	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	13,000	10,878	12,000	8,369	70%	3,259	8,000	7,000	8,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,600	4,975	4,600	17,067	371%	2,159	20,000	20,000	5,500	-14,500
531500 FORMS AND PRINTING	1,200	1,602	1,200	385	32%	478	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	4,640	4,641	5,773	5,913	102%	5,171	8,086	8,086	17,577	9,491
532300 PROFESSIONAL SUBSCRIPTION	4,500	4,985	4,500	5,000	111%	2,150	4,500	4,500	5,500	1,000
533200 MILEAGE	900	1,034	900	855	95%	421	900	900	900	0
533220 JURY MILEAGE	12,000	10,548	10,000	7,664	77%	4,519	10,000	10,000	10,000	0
533600 JURY MEALS AND LODGING	3,500	2,828	3,000	1,924	64%	1,145	3,000	3,000	3,000	0
TOTAL CIRCUIT COURTS	686,677	629,997	664,253	644,660	97%	350,101	695,691	737,973	689,895	-5,796
TOTAL DEPARTMENT REVENUE	-686,677	-649,799	-664,253	-664,053	100%	-340,146	-695,691	-680,691	-689,895	-5,796
TOTAL DEPARTMENT EXPENSE	686,677	629,997	664,253	644,660	97%	350,101	695,691	737,973	689,895	-5,796
-ADDITION TO / USE OF FUND BALANCE	0	-19,802	0	-19,393		9,956	0	57,282	0	
TOTAL FUND REVENUE	-686,677	-649,799	-664,253	-664,053	100%	-340,146	-695,691	-680,691	-689,895	-5,796
TOTAL FUND EXPENSE	686,677	629,997	664,253	644,660	97%	350,101	695,691	737,973	689,895	-5,796
-ADDITION TO / USE OF FUND BALANCE	0	-19,802	0	-19,393		9,956	0	57,282	0	

Clerk of Courts

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

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)

Clerk of Courts

Oversight Committee: **Law Enforcement & Judiciary**

Clerk of Courts
1.00 FTE

Deputy Clerk of Courts
10.00 FTE

Accounting Technician
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	-1.00	0.00	0.00	0.00
FTE Balance	13.00	12.00	12.00	12.00	12.00

CLERK OF COURTS

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	230,866	260,855	311,757	317,707	317,707	339,268
Grants & Aids	78,991	80,050	87,899	77,500	77,500	80,500
Licenses & Permits	120	60	40	40	40	60
Fees, Fines & Forfeitures	301,268	271,273	293,299	287,544	289,000	294,200
User Fees	319,164	301,395	336,656	346,028	333,805	351,625
Intergovernmental	17,834	19,775	23,638	16,555	18,700	18,500
Miscellaneous	86,236	90,118	82,185	125,225	80,000	100,000
Use of Fund Balance	77,907	95,558	0	0	0	0
Total Revenues	1,112,385	1,119,084	1,135,474	1,170,599	1,116,752	1,184,153

Expenses

Labor	540,677	528,549	517,188	541,858	541,858	574,531
Labor Benefits	241,073	228,979	221,369	233,607	233,607	245,198
Supplies & Services	330,635	361,556	362,695	347,756	341,287	364,424
Addition to Fund Balance	0	0	34,222	47,378	0	0
Total Expenses	1,112,385	1,119,084	1,135,474	1,170,599	1,116,752	1,184,153

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

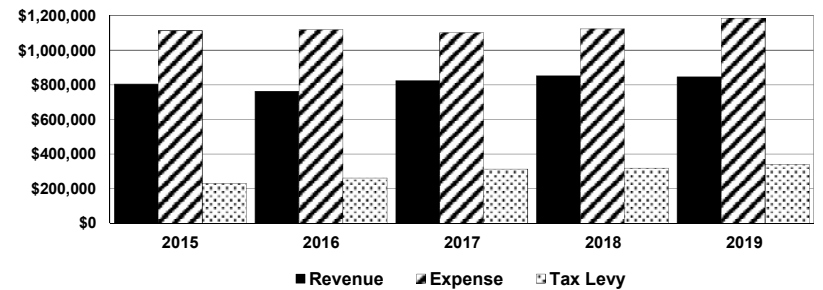
	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	21,561	6.79%	None	0	0
Grants & Aids	3,000	3.87%			
Licenses & Permits	20	50.00%	2019 Total	0	0
Fees, Fines & Forfeitures	5,200	1.80%			
User Fees	17,820	5.34%			
Intergovernmental	(200)	-1.07%	2020	0	0
Miscellaneous	20,000	25.00%	2021	0	0
Use of Fund Balance	0	0.00%	2022	0	0
			2023	0	0
Total Revenues	67,401	6.04%			
Total Expenses	67,401	6.04%			

2019 Highlights & Issues on the Horizon

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

Pay increase to Court-Appointed Guardian ad Litem and Court Appointed Attorneys will increase legal service expenses.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CLERK OF COURTS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10002 CLERK OF COURTS REVENUE										
411100 GENERAL PROPERTY TAXES	-260,855	-260,855	-311,757	-311,757	100%	-158,854	-317,707	-317,707	-339,268	21,561
424340 INTERPRETER FEE-COUNTY	-17,000	-19,053	-19,500	-27,037	139%	-3,810	-17,500	-17,500	-20,000	2,500
424370 GAL STATE AID	-60,000	-60,997	-60,000	-60,862	101%	0	-60,000	-60,000	-60,500	500
441100 P000-COUNTY ORDINANCES	-140,000	-133,300	-135,000	-150,288	111%	-85,261	-140,000	-140,000	-145,000	5,000
441200 PENAL FINE SF341/OTHER CO	-112,923	-112,923	-130,000	-114,168	88%	-62,923	-125,000	-121,081	-125,000	0
441210 BAIL FORFEITURES	-12,000	-16,452	-15,000	-19,275	129%	-11,000	-15,000	-17,000	-15,000	0
441240 GUARDIAN AD LITEM FEES CO	-100,000	-90,816	-116,940	-117,951	101%	-73,456	-115,000	-120,420	-120,000	5,000
441350 EXPERT WITNESS/PSYCH EVAL	0	-114	0	-886	0%	0	0	0	0	0
441700 IGNITION INTERLOCK DEVICE	-10,000	-8,597	-9,000	-9,568	106%	-5,498	-9,000	-9,463	-9,200	200
451110 ODLF-OCCUP LICENSE CO	-100	-60	-40	-40	100%	-40	-40	-40	-60	20
451130 OTHER CLERK FEES-COUNTY	-20,000	-21,811	-22,000	-23,190	105%	-12,007	-22,000	-20,392	-22,000	0
451160 ATTORNEYS FEES DUE COUNTY	-65,986	-57,762	-65,000	-61,504	95%	-53,065	-68,000	-68,937	-72,000	4,000
451170 FAMILY FILING FEE COST	-1,100	-1,230	-1,200	-1,110	93%	-618	-1,200	-1,010	-1,200	0
451180 CIRCUIT COURT FEES	-85,000	-83,987	-85,000	-83,289	98%	-45,738	-85,000	-87,790	-90,000	5,000
451190 COUNTY SHARE COURT COSTS	-150	-130	-150	-80	53%	-60	-150	-140	-150	0
451210 JURY FEES-COUNTY	-4,000	-5,076	-4,500	-7,020	156%	-2,520	-5,000	-4,872	-5,000	0
451220 MUNICIPAL FEES	-18,000	-16,645	-16,000	-21,160	132%	-7,930	-16,000	-14,265	-16,000	0
451231 PAYMENT PLAN FEES	-5,000	-6,080	-4,500	-6,400	142%	-3,030	-5,000	-5,140	-5,500	500
451240 RESTITUTION SURCHARGE-CO	-7,000	-4,039	-5,500	-5,081	92%	-6,693	-5,500	-7,607	-6,000	500
451241 RESTITUTION ADMIN SURCHARGE 5%	-1,000	-684	-800	-946	118%	-1,032	-1,000	-1,328	-1,000	0
451260 SEARCH FEES COUNTY	-25	-150	-125	-115	92%	-35	-125	-70	-125	0
451270 SMALL CLAIMS	-17,000	-17,173	-16,500	-18,049	109%	-11,115	-16,500	-18,402	-18,000	1,500
451280 TRANSMITTAL FEES	-100	-105	-90	-135	150%	-90	-90	-165	-180	90
451410 JLF-JUVENILE LEGAL FEE-CO	-1,500	-1,343	-1,200	-1,137	95%	-846	-1,300	-1,290	-1,300	0
451650 COPIER/POSTAGE/MISC	-10,000	-11,812	-9,000	-10,569	117%	-5,354	-9,000	-9,282	-10,000	1,000
451660 FAX FEES COUNTY	-100	-151	-50	-190	379%	-66	-50	-95	-200	150
451670 MAIL FEES COUNTY	-2,500	-34	-100	-112	112%	-102	-100	-112	-120	20
474610 CSA CONTRACT	-1,787	-1,787	-2,000	-1,340	67%	-622	-1,400	-1,000	-1,200	-200
481250 INTEREST ON A/R	-70,000	-90,118	-70,000	-82,185	117%	-101,063	-80,000	-125,225	-100,000	20,000
484010 NON-SUFFICIENT FUNDS FEES	-400	-240	-300	-30	10%	-236	-90	-266	-150	60
489020 XFER FROM CONTINGENCY/C&COMP	-95,558	0	0	0	0%	0	0	0	0	0
TOTAL CLERK OF COURTS REVENUE	-1,119,084	-1,023,526	-1,101,252	-1,135,474	103%	-653,064	-1,116,752	-1,170,599	-1,184,153	67,401
10002122 CLERK OF COURT										
511100 SALARIES PERMANENT REGULAR	524,644	525,814	516,648	514,381	100%	265,895	536,781	536,781	569,030	32,249
511200 SALARIES-PERMANENT-OVERTIME	3,246	0	3,349	0	0%	0	2,089	2,089	2,194	105
511900 LONGEVITY-FULL TIME	2,965	2,734	2,808	2,807	100%	0	2,988	2,988	3,307	319
514100 FICA & MEDICARE TAX	38,968	38,968	39,995	38,138	95%	19,155	41,452	41,452	43,952	2,500
514200 RETIREMENT-COUNTY SHARE	33,619	34,099	35,551	35,148	99%	17,815	36,305	36,305	37,632	1,327
514400 HEALTH INSURANCE COUNTY SHARE	153,079	155,444	146,935	147,642	100%	84,181	155,413	155,413	163,181	7,768

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CLERK OF COURTS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10002122 CLERK OF COURT										
514500 LIFE INSURANCE COUNTY SHARE	206	198	141	150	107%	81	153	153	183	30
514600 WORKERS COMPENSATION	311	271	319	292	91%	159	284	284	250	-34
521200 LEGAL SERVICES (GAL)	174,710	174,710	160,000	167,263	105%	74,745	175,000	174,622	190,000	15,000
521400 COURT REPORTER AND TRANSCRIBER	3,000	2,501	3,000	3,407	114%	1,530	3,000	3,030	3,000	0
522500 TELEPHONE & DAIN LINE	1,000	884	1,000	1,001	100%	442	1,000	1,085	1,000	0
523900 INTERPRETER FEES	18,000	14,258	18,000	11,104	62%	5,289	16,000	15,615	16,000	0
523901 INTERPRETER FEES-TRAVEL	20,000	20,309	18,500	19,898	108%	6,953	18,500	18,165	16,000	-2,500
524800 MAINTENANCE AGREEMENT	1,000	0	500	0	0%	0	0	0	0	0
525500 APPOINTED COUNSEL	65,000	71,750	83,940	88,722	106%	43,109	65,000	75,965	80,000	15,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	35,160	35,160	25,000	24,407	98%	7,973	18,000	17,970	18,000	0
525601 EXPERT WITNESS TRAVEL-PSYCH	0	327	0	364	0%	0	0	0	0	0
525700 WITNESS FEES-DA	1,000	400	1,000	208	21%	80	800	132	200	-600
525701 WITNESS FEES-DA-TRAVEL	1,000	281	1,000	37	4%	723	800	905	500	-300
525800 WITNESS FEES-STATE PUB DEFEND	100	0	100	0	0%	0	100	45	0	-100
525801 WITNESS FEES-ST PUB DEFEND TRA	0	0	0	0	0%	0	100	50	0	-100
531100 POSTAGE AND BOX RENT	19,000	22,056	21,000	29,640	141%	10,818	22,000	20,425	20,000	-2,000
531200 OFFICE SUPPLIES AND EXPENSE	8,000	8,660	8,000	8,505	106%	2,995	8,500	8,500	6,500	-2,000
531400 SMALL EQUIPMENT	1,000	275	2,000	0	0%	495	1,000	995	2,500	1,500
531500 FORMS AND PRINTING	2,500	0	1,000	0	0%	0	500	0	0	-500
531800 MIS DEPARTMENT CHARGEBACKS	8,511	8,406	9,051	6,625	73%	4,286	8,572	8,572	8,559	-13
532200 SUBSCRIPTIONS	650	53	400	116	29%	95	400	145	200	-200
532400 MEMBERSHIP DUES	175	175	175	0	0%	125	125	125	125	0
532800 TRAINING AND INSERVICE	500	255	300	494	165%	85	300	185	300	0
533200 MILEAGE	750	453	600	382	64%	46	600	550	600	0
533500 MEALS AND LODGING	750	410	700	288	41%	164	750	440	700	-50
552100 OFFICIALS BONDS	240	234	240	234	97%	234	240	235	240	0
TOTAL CLERK OF COURT	1,119,084	1,119,084	1,101,252	1,101,252	100%	547,471	1,116,752	1,123,221	1,184,153	67,401
TOTAL DEPARTMENT REVENUE	-1,119,084	-1,023,526	-1,101,252	-1,135,474	103%	-653,064	-1,116,752	-1,170,599	-1,184,153	67,401
TOTAL DEPARTMENT EXPENSE	1,119,084	1,119,084	1,101,252	1,101,252	100%	547,471	1,116,752	1,123,221	1,184,153	67,401
-ADDITION TO / USE OF FUND BALANCE	0	95,558	0	-34,222		-105,592	0	-47,378	0	
TOTAL FUND REVENUE	-1,119,084	-1,023,526	-1,101,252	-1,135,474	103%	-653,064	-1,116,752	-1,170,599	-1,184,153	67,401
TOTAL FUND EXPENSE	1,119,084	1,119,084	1,101,252	1,101,252	100%	547,471	1,116,752	1,123,221	1,184,153	67,401
-ADDITION TO / USE OF FUND BALANCE	0	95,558	0	-34,222		-105,592	0	-47,378	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

Coroner

Oversight Committee: Law Enforcement & Judiciary

Coroner
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

CORONER

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	150,569	129,287	134,155	127,012	127,012	175,604
Licenses & Permits	33,005	35,750	33,975	35,000	35,000	35,000
Miscellaneous	775	0	0	0	0	0
Use of Fund Balance	0	0	0	3,600	0	0

Total Revenues 184,349 165,037 168,130 165,612 162,012 210,604

Expenses

Labor	66,313	71,733	72,010	71,837	71,837	83,023
Labor Benefits	24,111	24,330	24,953	25,950	25,950	28,436
Supplies & Services	67,825	59,272	66,293	67,825	64,225	69,145
Capital Outlay	21,513	0	0	0	0	30,000
Addition to Fund Balance	4,587	9,702	4,875	0	0	0

Total Expenses 184,349 165,037 168,130 165,612 162,012 210,604

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Vehicle	48,592	38.26%		30,000	30,000
2019 Total	0	0.00%		30,000	30,000
2020				0	0
2021				0	0
2022	11,186	15.57%		35,000	35,000
2023	2,486	9.58%		0	0
	4,920	7.66%			
	30,000	0.00%			
	0	0.00%			
	48,592	29.99%			

2019 Highlights & Issues on the Horizon

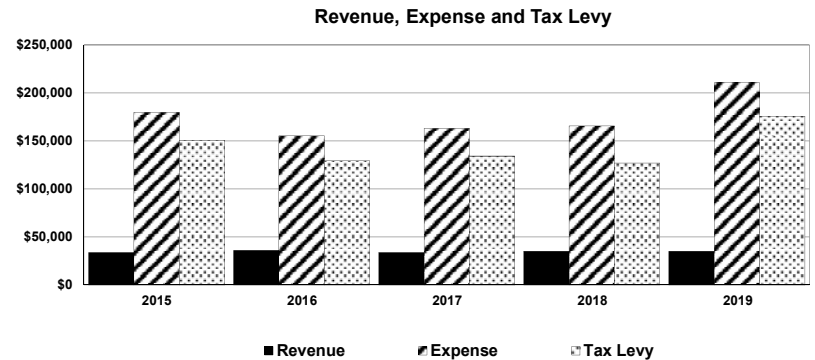
There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 72% of all deaths are cremations.

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.

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

2019 includes a vehicle replacement.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CORONER	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10021 CORONER REVENUES										
411100 GENERAL PROPERTY TAXES	-129,287	-129,287	-134,155	-134,155	100%	-63,506	-127,012	-127,012	-175,604	48,592
441600 CREMATION PERMITS	-30,000	-35,750	-30,000	-33,975	113%	-15,625	-35,000	-35,000	-35,000	0
TOTAL CORONER REVENUES	-159,287	-165,037	-164,155	-168,130	102%	-79,131	-162,012	-162,012	-210,604	48,592
10021126 CORONER										
511100 SALARIES PERMANENT REGULAR	52,713	52,713	53,760	53,760	100%	27,313	54,837	54,837	66,023	11,186
514100 FICA & MEDICARE TAX	5,333	5,398	5,414	5,412	100%	2,718	5,496	5,496	6,351	855
514200 RETIREMENT-COUNTY SHARE	3,479	3,483	3,656	3,654	100%	1,830	3,674	3,674	4,324	650
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,761	15,031	15,104	100%	8,612	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	48	57	61	62	101%	31	62	62	63	1
514600 WORKERS COMPENSATION	837	631	877	721	82%	417	819	819	1,005	186
515800 PER DIEM	17,000	19,020	17,000	18,250	107%	9,295	17,000	17,000	17,000	0
521900 OTHER PROFESSIONAL SERVICES	45,000	38,681	50,000	49,368	99%	18,836	45,000	50,000	50,000	5,000
522500 TELEPHONE & DAIN LINE	250	59	150	62	41%	37	150	150	150	0
531200 OFFICE SUPPLIES AND EXPENSE	900	746	900	932	104%	250	900	900	900	0
531800 MIS DEPARTMENT CHARGEBACKS	1,369	1,369	1,685	2,123	126%	877	1,754	1,754	1,674	-80
532400 MEMBERSHIP DUES	120	120	120	370	308%	120	120	120	120	0
532800 TRAINING AND INSERVICE	500	500	500	250	50%	500	1,000	500	1,000	0
533500 MEALS AND LODGING	500	0	500	410	82%	0	800	400	800	0
534700 FIELD SUPPLIES	3,000	4,962	3,000	3,934	131%	166	3,000	3,000	3,000	0
535100 VEHICLE FUEL / OIL	9,000	6,003	7,000	5,089	73%	2,780	7,000	6,500	7,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	3,000	5,535	3,000	2,781	93%	1,212	3,000	3,000	3,000	0
551200 INSURANCE-VEHICLE LIABILITY	1,500	1,296	1,500	973	65%	1,373	1,500	1,500	1,500	0
552100 OFFICIALS BONDS	1	1	1	1	117%	1	1	1	1	0
581900 CAPITAL OUTLAY	0	0	0	0	0%	0	0	0	30,000	30,000
TOTAL CORONER	159,287	155,335	164,155	163,255	99%	76,369	162,012	165,612	210,604	48,592
TOTAL DEPARTMENT REVENUE	-159,287	-165,037	-164,155	-168,130	102%	-79,131	-162,012	-162,012	-210,604	48,592
TOTAL DEPARTMENT EXPENSE	159,287	155,335	164,155	163,255	99%	76,369	162,012	165,612	210,604	48,592
-ADDITION TO / USE OF FUND BALANCE	0	-9,702	0	-4,875		-2,763	0	3,600	0	
TOTAL FUND REVENUE	-159,287	-165,037	-164,155	-168,130	102%	-79,131	-162,012	-162,012	-210,604	48,592
TOTAL FUND EXPENSE	159,287	155,335	164,155	163,255	99%	76,369	162,012	165,612	210,604	48,592
-ADDITION TO / USE OF FUND BALANCE	0	-9,702	0	-4,875		-2,763	0	3,600	0	

Court Commissioner / Family Court Counseling

Department Vision - Where the department would ideally like to be

To provide correct, timely legal decisions and information to litigants and to county departments and to provide professional assistance to county and state departments and offices to fill in "gaps" in the delivery of legal services. To provide a mechanism for the prompt, informal resolution of child custody and physical placement disputes.

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

The Court Commissioner's office provides information regarding legal procedures for family court, domestic abuse, criminal, ordinance violations, traffic, small claims and probate matters, and conducts preliminary and final hearings in these matters. This department supervises the provision of mediation and legal custody and physical placement studies in divorce, legal separation, paternity and other actions affecting the family.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

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%

Court Commissioner / Family Court Counseling

Oversight Committee: **Law Enforcement & Judiciary**

**Court Commissioner / Family Court
Commissioner**
1.00 FTE

Court Reporter

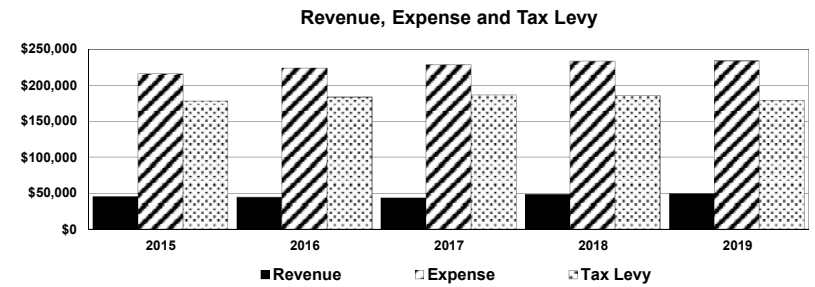
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

	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											

2019 Highlights & Issues on the Horizon

The proliferation of "pro se" litigants continues to present an increasing strain on available time and resources. So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program (and no changes are anticipated), it will continue to operate in a self-funded fashion.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COURT COMMISSIONER	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10005 COURT COMMISSIONER REVENUE										
411100 GENERAL PROPERTY TAXES	-183,411	-183,411	-186,193	-186,193	100%	-92,724	-185,448	-185,448	-178,907	-6,541
451200 FAMILY CT COUNSEL FEE MARRIAGE	-9,000	-9,120	-9,000	-8,600	96%	-3,460	-9,000	-9,000	-9,000	0
451250 FAMILY CT COUNSEL REV CLKCOURT	-7,500	-7,350	-7,500	-7,346	98%	-4,461	-7,500	-7,500	-7,500	0
474610 CSA CONTRACT	-32,531	-28,115	-34,021	-27,379	80%	-12,974	-35,501	-32,000	-32,708	-2,793
493200 CONTINUING APPROP PRIOR YEAR	-16,438	0	-21,264	0	0%	0	-26,862	0	-5,530	-21,332
TOTAL COURT COMMISSIONER REVENUE	-248,880	-227,996	-257,978	-229,519	89%	-113,619	-264,311	-233,948	-233,645	-30,666
10005124 COURT COMMISSIONER										
511100 SALARIES PERMANENT REGULAR	151,815	151,887	155,616	157,404	101%	83,400	156,683	155,594	149,834	-6,849
511900 LONGEVITY-FULL TIME	1,127	1,127	1,148	1,167	102%	252	1,223	848	1,016	-207
514100 FICA & MEDICARE TAX	12,046	11,576	12,207	11,979	98%	6,265	12,294	12,210	11,754	-540
514200 RETIREMENT-COUNTY SHARE	10,094	10,108	10,660	10,776	101%	4,798	10,580	9,778	9,881	-699
514400 HEALTH INSURANCE COUNTY SHARE	29,031	29,080	29,161	29,754	102%	14,447	29,890	21,691	31,383	1,493
514500 LIFE INSURANCE COUNTY SHARE	114	130	139	142	102%	57	140	117	98	-42
514600 WORKERS COMPENSATION	159	101	138	112	81%	61	119	112	98	-21
515800 PER DIEM COMMITTEE	4,520	2,560	2,800	2,560	91%	1,120	2,800	2,400	2,800	0
521400 COURT REPORTER AND TRANSCRIBER	2,500	275	2,000	360	18%	130	2,000	130	0	-2,000
521500 COURT COMMISSIONERS	1,200	0	500	0	0%	0	500	200	1,000	500
522500 TELEPHONE & DAIN LINE	200	100	200	88	44%	50	100	100	100	0
524800 MAINTENANCE AGREEMENT	900	0	900	0	0%	0	900	0	0	-900
531100 POSTAGE AND BOX RENT	2,200	1,962	2,000	1,766	88%	772	1,400	1,200	1,200	-200
531200 OFFICE SUPPLIES AND EXPENSE	600	1,985	600	405	67%	179	600	400	600	0
531400 SMALL EQUIPMENT	0	0	0	0	0%	6,163	0	6,163	0	0
531800 MIS DEPARTMENT CHARGEBACKS	391	391	499	499	100%	277	554	554	951	397
532400 MEMBERSHIP DUES	450	470	470	470	100%	200	470	200	200	-270
532800 TRAINING AND INSERVICE	200	0	200	0	0%	0	200	200	200	0
533200 MILEAGE	400	466	300	515	172%	122	300	300	300	0
533500 MEALS AND LODGING	200	0	200	0	0%	0	200	200	200	0
TOTAL COURT COMMISSIONER	218,147	212,220	219,738	217,996	99%	118,292	220,953	212,397	211,615	-9,338
10005127 MEDIATION COUNSELING										
511100 SALARIES PERMANENT REGULAR	2,915	2,916	4,813	3,031	63%	4,555	10,001	9,261	9,564	-437
511900 LONGEVITY-FULL TIME	16	16	36	17	47%	16	78	54	65	-13
514100 FICA & MEDICARE TAX	224	216	371	225	61%	335	771	713	737	-34
514200 RETIREMENT-COUNTY SHARE	193	194	330	207	63%	306	675	624	631	-44
514400 HEALTH INSURANCE COUNTY SHARE	442	443	902	453	50%	862	1,908	1,385	2,003	95
514500 LIFE INSURANCE COUNTY SHARE	3	3	3	3	91%	4	6	6	6	0
514600 WORKERS COMPENSATION	2	2	3	2	56%	3	6	6	5	-1

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COURT COMMISSIONER	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10005127 MEDIATION COUNSELING										
521800 PURCHASED SERVICES	26,938	7,855	31,782	6,410	20%	3,245	29,913	9,000	9,019	-20,894
TOTAL MEDIATION COUNSELING	30,733	11,644	38,240	10,348	27%	9,325	43,358	21,049	22,030	-21,328
TOTAL DEPARTMENT REVENUE	-248,880	-227,996	-257,978	-229,519	89%	-113,619	-264,311	-233,948	-233,645	-30,666
TOTAL DEPARTMENT EXPENSE	248,880	223,864	257,978	228,344	89%	127,617	264,311	233,446	233,645	-30,666
-ADDITION TO / USE OF FUND BALANCE	0	-4,132	0	-1,174		13,998	0	-502	0	
TOTAL FUND REVENUE	-248,880	-227,996	-257,978	-229,519	89%	-113,619	-264,311	-233,948	-233,645	-30,666
TOTAL FUND EXPENSE	248,880	223,864	257,978	228,344	89%	127,617	264,311	233,446	233,645	-30,666
-ADDITION TO / USE OF FUND BALANCE	0	-4,132	0	-1,174		13,998	0	-502	0	

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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Revenues</td><td style="text-align: right;">\$26,000</td></tr> <tr><td>Use of Fund Balance</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$26,000</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$396,038</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$20,038</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$416,076</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$390,076</td></tr> </table>	Revenues	\$26,000	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	5.54	Number of Cases Restitution Dollars Collected Attorneys are State Expense
Revenues	\$26,000																		
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Grants</td><td style="text-align: right;">\$150,000</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$150,000</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;">\$150,000</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$150,000</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$0</td></tr> </table>	Grants	\$150,000	TOTAL REVENUES	\$150,000	Wages & Benefits	\$0	Operating Expenses	\$150,000	TOTAL EXPENSES	\$150,000	COUNTY LEVY	\$0	-	100% law enforcement-to-advocacy referral rate for all reported instances of sexual assault, domestic violence, stalking, and dating/teen violence		
Grants	\$150,000																		
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.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$234,795</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$735,054</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$500,259</td></tr> </table>	TOTAL REVENUES	\$234,795	TOTAL EXPENSES	\$735,054	COUNTY LEVY	\$500,259	7.80									
TOTAL REVENUES	\$234,795																		
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%

District Attorney

Oversight Committee: **Law Enforcement & Judiciary**

District Attorney *
1.00 FTE

Assistant District Attorney *
4.00 FTE

Office Manager
1.00 FTE

Victim Witness Leadworker
1.00 FTE

Legal Secretary
5.00 FTE

Victim Witness Specialist
0.80 FTE

* The District Attorney is an elected official whose salary is paid by the State of Wisconsin. The Assistant District Attorneys are also State employees.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	7.80	7.80	7.80	7.80	7.80

	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											

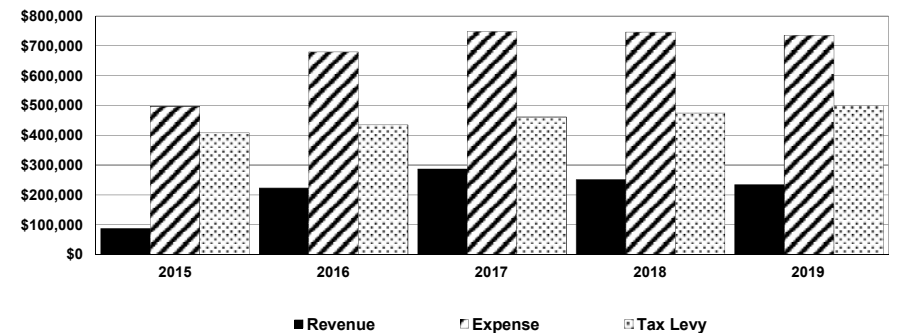
2019 Highlights & Issues on the Horizon

A steady growth in population and tourism has resulted in increased caseloads in child sexual assaults, domestic cases, operating while intoxicated, and thefts. 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.

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 Operating While Intoxicated (OWI) first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff.

The 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.

Revenue, Expense and Tax Levy
Five Year Trend



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10014 DISTRICT ATTY REVENUE										
411100 GENERAL PROPERTY TAXES	-434,544	-434,544	-461,118	-461,118	100%	-237,485	-474,970	-474,970	-500,259	25,289
424268 SAJI-DOJ GRANT	-141,392	-143,989	-194,236	-201,924	104%	-24,852	-20,000	-20,000	0	-20,000
424269 ICJR-DOJ GRANT	0	0	0	0	0%	0	-150,000	-150,000	-150,000	0
424270 S/A:VICTIM WITNESS ASSIST	-59,082	-58,382	-57,318	-58,419	102%	-29,708	-60,090	-60,090	-58,795	-1,295
451240 RESTITUTION SURCHARGE-CO	-10,000	-4,062	-7,000	-4,958	71%	-6,401	-5,000	-5,000	-9,000	4,000
452020 COPIES AND PHOTOS	-13,000	-17,041	-15,000	-21,283	142%	-10,009	-16,000	-16,000	-17,000	1,000
489020 XFER FROM CONTINGENCY/C&COMP	-21,505	0	0	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	-20,000	0	0	-20,000
TOTAL DISTRICT ATTY REVENUE	-679,523	-658,018	-734,672	-747,701	102%	-308,456	-746,060	-726,060	-735,054	-11,006
10014130 DISTRICT ATTORNEY										
511100 SALARIES PERMANENT REGULAR	257,393	257,849	266,363	246,619	93%	133,836	273,239	273,239	289,348	16,109
511900 LONGEVITY-FULL TIME	2,430	2,430	2,550	2,223	87%	0	2,090	2,090	2,190	100
514100 FICA & MEDICARE TAX	19,876	18,826	20,572	17,808	87%	9,233	21,063	21,063	22,303	1,240
514200 RETIREMENT-COUNTY SHARE	17,148	17,169	18,286	16,348	89%	8,967	18,447	18,447	19,096	649
514400 HEALTH INSURANCE COUNTY SHARE	88,420	88,568	90,188	81,782	91%	51,008	95,393	95,393	100,160	4,767
514500 LIFE INSURANCE COUNTY SHARE	123	130	133	109	82%	68	124	124	161	37
514600 WORKERS COMPENSATION	182	133	188	140	75%	80	165	165	146	-19
520900 CONTRACTED SERVICES	159,995	159,995	183,932	165,840	90%	43,359	192,500	192,500	152,500	-40,000
521400 COURT REPORTER AND TRANSCRIBER	2,500	761	2,000	2,268	113%	1,199	2,000	2,000	2,600	600
521900 OTHER PROFESSIONAL SERVICES	2,500	2,495	2,500	1,089	44%	160	2,500	2,500	1,500	-1,000
522500 TELEPHONE & DAIN LINE	500	345	500	343	69%	196	500	500	400	-100
531100 POSTAGE AND BOX RENT	4,200	2,730	4,000	2,496	62%	1,181	4,000	4,000	3,000	-1,000
531200 OFFICE SUPPLIES AND EXPENSE	2,800	1,789	8,500	7,619	90%	4,062	7,000	7,000	7,000	0
531300 PHOTO COPIES	300	97	300	205	68%	77	300	300	300	0
531400 SMALL EQUIPMENT	500	1,882	600	120	20%	0	600	600	600	0
531800 MIS DEPARTMENT CHARGEBACKS	3,133	3,713	3,965	4,826	122%	1,993	3,986	3,986	5,188	1,202
532300 PROFESSIONAL SUBSCRIPTION	200	280	350	366	105%	51	350	350	400	50
532400 MEMBERSHIP DUES	310	340	310	405	131%	100	325	325	325	0
532500 SEMINARS AND REGISTRATIONS	1,000	2,965	1,095	5,183	473%	335	1,200	1,200	1,200	0
533200 MILEAGE	500	609	1,700	96	6%	0	500	500	500	0
533500 MEALS AND LODGING	6,102	7,982	12,344	9,177	74%	2,357	1,200	1,200	1,200	0
TOTAL DISTRICT ATTORNEY	570,112	571,090	620,376	565,061	91%	258,262	627,482	627,482	610,117	-17,365
10014131 VICTIM/WITNESS										
511100 SALARIES PERMANENT REGULAR	43,518	43,637	44,999	44,997	100%	23,080	46,862	46,862	52,742	5,880
511200 SALARIES-PERMANENT-OVERTIME	0	33	0	291	0%	222	0	0	0	0
511900 LONGEVITY-FULL TIME	560	560	580	644	111%	0	600	600	0	-600
512100 WAGES-PART TIME	32,117	32,314	33,201	33,210	100%	17,032	34,573	34,573	36,381	1,808

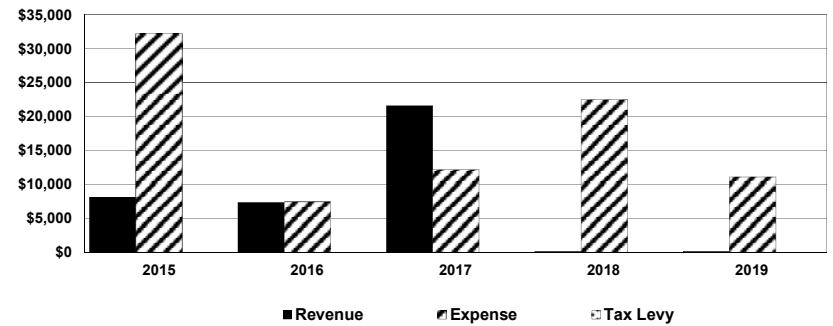
Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: DISTRICT ATTY/VICTIM WITNESS	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10014131 VICTIM/WITNESS										
512900 LONGEVITY-PART TIME	0	48	70	0	0%	0	80	80	104	24
514100 FICA & MEDICARE TAX	5,829	5,265	6,032	5,494	91%	2,923	6,282	6,282	6,826	544
514200 RETIREMENT-COUNTY SHARE	5,029	5,053	5,362	5,379	100%	2,702	5,502	5,502	5,844	342
514400 HEALTH INSURANCE COUNTY SHARE	17,016	17,044	17,356	17,439	100%	9,943	18,357	18,357	16,693	-1,664
514500 LIFE INSURANCE COUNTY SHARE	52	64	70	71	102%	36	72	72	75	3
514600 WORKERS COMPENSATION	53	39	55	45	81%	24	49	49	45	-4
522500 TELEPHONE & DAIN LINE	250	211	250	215	86%	96	250	250	250	0
531100 POSTAGE AND BOX RENT	2,000	1,961	2,100	1,652	79%	796	2,100	2,100	2,000	-100
531200 OFFICE SUPPLIES AND EXPENSE	800	269	1,800	1,459	81%	179	1,300	1,300	1,500	200
531800 MIS DEPARTMENT CHARGEBACKS	772	772	846	846	100%	423	846	846	772	-74
532400 MEMBERSHIP DUES	165	70	165	70	42%	70	165	165	165	0
532500 SEMINARS AND REGISTRATIONS	350	255	380	255	67%	130	380	380	380	0
533200 MILEAGE	500	717	600	217	36%	122	600	600	600	0
533500 MEALS AND LODGING	400	121	430	36	8%	114	560	560	560	0
TOTAL VICTIM/WITNESS	109,411	108,433	114,296	112,319	98%	57,895	118,578	118,578	124,937	6,359
TOTAL DEPARTMENT REVENUE	-679,523	-658,018	-734,672	-747,701	102%	-308,456	-746,060	-726,060	-735,054	-11,006
TOTAL DEPARTMENT EXPENSE	679,523	679,522	734,672	677,379	92%	316,157	746,060	746,060	735,054	-11,006
-ADDITION TO / USE OF FUND BALANCE	0	21,505	0	-70,322		7,701	0	20,000	0	
TOTAL FUND REVENUE	-679,523	-658,018	-734,672	-747,701	102%	-308,456	-746,060	-726,060	-735,054	-11,006
TOTAL FUND EXPENSE	679,523	679,522	734,672	677,379	92%	316,157	746,060	746,060	735,054	-11,006
-ADDITION TO / USE OF FUND BALANCE	0	21,505	0	-70,322		7,701	0	20,000	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
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					

2019 Highlights & Issues on the Horizon

State and Federally authorized seizure of cash or properties can only be used for drug related activities. No specific items are planned for purchase in 2019.

Revenue, Expense and Tax Levy



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

Fund: DRUG SEIZURES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	Amended To
									2019	2018
										2019
28020 DRUG SEIZURES REVENUE										
424210 STATE DRUG GRANTS	0	-2,230	0	-4,549	0%	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	0	-582	0	-7,241	0%	0	0	0	0	0
452170 FED DRUG FORFEITURES	0	-2,708	-1,046	-9,716	929%	0	0	0	0	0
452180 STATE DRUG FORFEITURES	0	-1,771	0	0	0%	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-1,000	-44	-100	-56	56%	0	-100	-100	-100	0
493010 FUND BALANCE APPLIED	-11,000	0	-11,000	0	0%	0	-11,000	0	-11,000	0
TOTAL DRUG SEIZURES REVENUE	-12,000	-7,335	-12,146	-21,562	178%	0	-11,100	-100	-11,100	0
28020110 DRUG SEIZURES ADMINISTRATION										
520900 CONTRACTED SERVICES	2,000	5,693	3,046	6,848	225%	0	2,000	2,000	2,000	0
524000 MISCELLANEOUS EXPENSES	10,000	1,719	9,100	5,298	58%	20,483	9,100	20,483	9,100	0
TOTAL DRUG SEIZURES ADMINISTRATION	12,000	7,411	12,146	12,146	100%	20,483	11,100	22,483	11,100	0
TOTAL DEPARTMENT REVENUE	-12,000	-7,335	-12,146	-21,562	178%	0	-11,100	-100	-11,100	0
TOTAL DEPARTMENT EXPENSE	12,000	7,411	12,146	12,146	100%	20,483	11,100	22,483	11,100	0
-ADDITION TO / USE OF FUND BALANCE	0	76	0	-9,416		20,483	0	22,383	0	
TOTAL FUND REVENUE	-12,000	-7,335	-12,146	-21,562	178%	0	-11,100	-100	-11,100	0
TOTAL FUND EXPENSE	12,000	7,411	12,146	12,146	100%	20,483	11,100	22,483	11,100	0
-ADDITION TO / USE OF FUND BALANCE	0	76	0	-9,416		20,483	0	22,383	0	

Emergency Management

Department Vision - Where the department would ideally like to be

In conjunction with State Statute 323, maintain an effective emergency management program with the State Emergency Management Plan to protect and assist the citizens of Sauk county whenever a manmade, technological, to include terrorism, or natural disaster occurs. Sauk County Emergency Management coordinates effective disaster response and recovery efforts in support of local governments in the County. Through planning, training and exercising we prepare ourselves, our citizens and response personnel to minimize the loss of lives and property.

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

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 including schools
Grant applied for and received	EMPG and SARA grants received for an estimated \$70,000.	\$4,000	\$25,000	

Emergency Management

Oversight Committee: **Law Enforcement & Judiciary**

Emergency Management Director
1.00 FTE

Program Assistant
0.75 FTE

Disaster Management Coordinator
LTE
0.50 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	-0.66	0.41	0.00	0.50
FTE Balance	2.00	1.34	1.75	1.75	2.25

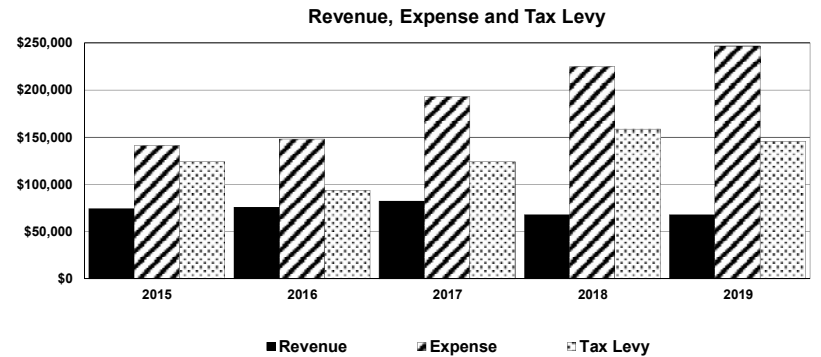
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	124,140	93,698	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
<u>Expenses</u>											
Labor	84,127	92,006	110,425	115,729	115,729	150,458	34,729	30.01%	2021	0	0
Labor Benefits	29,469	29,013	46,218	50,079	50,079	56,704	6,625	13.23%	2022	0	0
Supplies & Services	27,450	27,081	36,312	32,302	36,447	39,404	2,957	8.11%	2023	30,000	30,000
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											

2019 Highlights & Issues on the Horizon

2017 included an increase in Program Assistant support from 0.34 full-time equivalent to 0.75 full-time equivalent.

2018 includes \$24,000 for vehicle replacement.

Funded by General Fund balance to aid in non-recurring flood recovery efforts, 2019 includes 6 months of wages and benefits for a Disaster Management Coordinator totaling \$33,146.



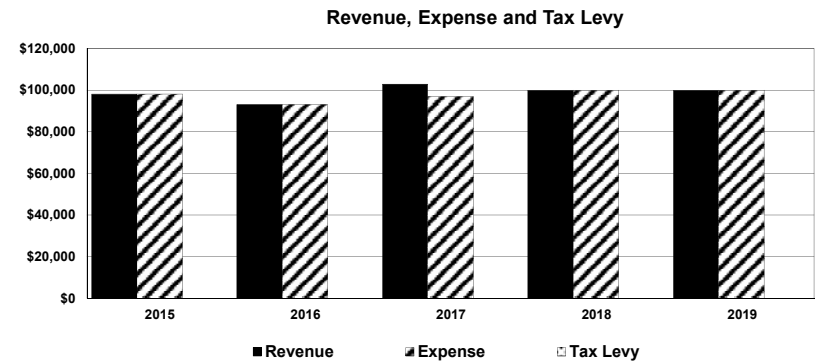
Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: EMERGENCY MANAGEMENT	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10022 EMERGENCY MANAGEMENT REVENUE										
411100 GENERAL PROPERTY TAXES	-93,698	-93,698	-123,902	-123,902	100%	-79,378	-158,755	-158,755	-145,720	-13,035
424300 EMERGENCY MGNT ASSISTANCE	-48,500	-51,952	-49,000	-51,993	106%	0	-67,900	-49,000	-49,000	-18,900
424310 SARA PROGRAM	-18,463	-19,703	-19,000	-19,657	103%	0	-18,000	-18,000	-18,000	0
424610 ANTI-TERRORISM GRANT	0	0	-802	-7,519	938%	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	-250	-3,181	-250	-1,275	510%	-200	-500	-500	-500	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-1,000	0	-1,851	0%	-250	0	-400	-200	200
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	0	0	-33,146	33,146
TOTAL EMERGENCY MANAGEMENT REVENUE	-160,911	-169,534	-192,954	-206,197	107%	-79,828	-245,155	-226,655	-246,566	1,411
10022110 EMERGENCY MGNT-ADMINISTRATION										
511100 SALARIES PERMANENT REGULAR	91,368	91,826	79,875	79,875	100%	40,940	82,811	82,811	115,747	32,936
511200 SALARIES-PERMANENT-OVERTIME	939	0	0	0	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	180	180	200	200	100%	0	220	220	240	20
512100 WAGES-PART TIME	0	0	32,313	30,350	94%	16,517	32,698	32,698	34,471	1,773
514100 FICA & MEDICARE TAX	7,075	6,837	8,598	8,133	95%	4,153	8,853	8,853	11,510	2,657
514200 RETIREMENT-COUNTY SHARE	6,104	6,116	7,642	7,543	99%	3,865	7,754	7,754	9,855	2,101
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,761	26,561	29,054	109%	17,223	31,797	31,797	33,387	1,590
514500 LIFE INSURANCE COUNTY SHARE	25	36	52	47	90%	24	48	48	61	13
514600 WORKERS COMPENSATION	1,727	1,264	1,802	1,441	80%	810	1,627	1,627	1,891	264
533200 MILEAGE	0	0	0	595	0%	391	0	0	0	0
533500 MEALS AND LODGING	0	0	0	12	0%	26	0	0	0	0
TOTAL EMERGENCY MGNT-ADMINISTRATION	122,155	121,019	157,043	157,251	100%	83,950	165,808	165,808	207,162	41,354
10022260 FIRE SUPPRESSION										
535300 DAMAGE CLAIMS	2,000	0	2,000	0	0%	0	2,000	0	2,000	0
TOTAL FIRE SUPPRESSION	2,000	0	2,000	0	0%	0	2,000	0	2,000	0
10022290 OFFICE OF EMERGENCY GOVERNMENT										
520900 CONTRACTED SERVICES	0	0	0	0	0%	0	18,900	0	0	-18,900
522500 TELEPHONE & DAIN LINE	1,000	1,410	1,000	1,436	144%	496	1,500	1,500	1,500	0
531100 POSTAGE AND BOX RENT	300	133	250	35	14%	15	150	150	150	0
531200 OFFICE SUPPLIES AND EXPENSE	545	0	545	147	27%	34	545	400	400	-145
531800 MIS DEPARTMENT CHARGEBACKS	808	746	982	2,297	234%	1,057	1,926	1,926	3,477	1,551
532100 PUBLICATION OF LEGAL NOTICES	25	13	25	0	0%	0	25	25	25	0
532200 SUBSCRIPTIONS	100	0	100	0	0%	0	0	0	0	0
532400 MEMBERSHIP DUES	100	0	100	100	100%	0	50	50	50	0
532800 TRAINING AND INSERVICE	1,500	1,410	1,500	2,198	147%	414	1,500	1,500	1,500	0
533100 VEHICLE EXPENSES	3,000	2,241	3,000	1,642	55%	525	3,000	1,000	3,000	0
533200 MILEAGE	200	47	200	0	0%	0	200	200	200	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: EMERGENCY MANAGEMENT	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10022290 OFFICE OF EMERGENCY GOVERNMENT										
533500 MEALS AND LODGING	200	82	200	46	23%	0	200	200	200	0
539100 OTHER SUPPLIES & EXPENSES	5,000	5,964	5,802	11,913	205%	3,291	5,000	5,000	5,000	0
551000 INSURANCE	7,500	2,957	4,000	2,620	66%	2,506	4,000	4,000	4,000	0
581900 CAPITAL OUTLAY	0	0	0	0	0%	14,103	12,000	13,310	0	-12,000
TOTAL OFFICE OF EMERGENCY GOVERNMENT	20,278	15,003	17,704	22,435	127%	22,439	48,996	29,261	19,502	-29,494
10022291 SARA PROGRAM										
520900 CONTRACTED SERVICES	1,000	0	1,000	0	0%	0	1,000	1,000	1,000	0
522500 TELEPHONE & DAIN LINE	1,000	1,059	1,000	1,389	139%	496	1,500	1,500	1,500	0
531100 POSTAGE AND BOX RENT	0	4	0	0	0%	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	445	0	400	84	21%	34	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	808	715	982	1,009	103%	963	1,926	1,926	3,477	1,551
532100 PUBLICATION OF LEGAL NOTICES	25	0	25	21	83%	0	25	25	25	0
532200 SUBSCRIPTIONS	1,000	0	500	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,000	1,313	2,000	2,195	110%	303	1,500	1,500	1,500	0
533100 VEHICLE EXPENSES	2,000	2,241	2,000	817	41%	525	2,000	2,000	2,000	0
533200 MILEAGE	0	14	100	0	0%	0	100	100	100	0
533500 MEALS AND LODGING	200	0	200	46	23%	0	200	200	200	0
539100 OTHER SUPPLIES & EXPENSES	5,000	5,551	5,000	5,743	115%	3,030	5,000	5,000	5,000	0
551000 INSURANCE	3,000	1,183	3,000	1,965	66%	1,879	3,000	3,000	3,000	0
581900 CAPITAL OUTLAY	0	0	0	0	0%	14,103	12,000	13,310	0	-12,000
TOTAL SARA PROGRAM	16,478	12,078	16,207	13,269	82%	21,332	28,351	29,661	17,902	-10,449
TOTAL DEPARTMENT REVENUE	-160,911	-169,534	-192,954	-206,197	107%	-79,828	-245,155	-226,655	-246,566	1,411
TOTAL DEPARTMENT EXPENSE	160,911	148,100	192,954	192,954	100%	127,720	245,155	224,730	246,566	1,411
-ADDITION TO / USE OF FUND BALANCE	0	-21,434	0	-13,243		47,892	0	-1,925	0	
TOTAL FUND REVENUE	-160,911	-169,534	-192,954	-206,197	107%	-79,828	-245,155	-226,655	-246,566	1,411
TOTAL FUND EXPENSE	160,911	148,100	192,954	192,954	100%	127,720	245,155	224,730	246,566	1,411
-ADDITION TO / USE OF FUND BALANCE	0	-21,434	0	-13,243		47,892	0	-1,925	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
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					

2019 Highlights & Issues on the Horizon

Jail assessment revenues are transferred to debt service for repayment of principal and interest on Law Enforcement Center construction debt. Final Law Enforcement Center debt repayment in 2021.



Fund: COUNTY JAIL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
22020 COUNTY JAIL REVENUE										
441220 JAIL ASSESSMENT	-95,000	-93,094	-97,000	-102,790	106%	-54,084	-100,000	-100,000	-100,000	0
TOTAL COUNTY JAIL REVENUE	-95,000	-93,094	-97,000	-102,790	106%	-54,084	-100,000	-100,000	-100,000	0
22020900 TRANSFERS TO OTHER FUNDS										
595000 TRANSFER TO DEBT SERVICE FUND	95,000	93,094	97,000	97,000	100%	50,000	100,000	100,000	100,000	0
TOTAL TRANSFERS TO OTHER FUNDS	95,000	93,094	97,000	97,000	100%	50,000	100,000	100,000	100,000	0
TOTAL DEPARTMENT REVENUE	-95,000	-93,094	-97,000	-102,790	106%	-54,084	-100,000	-100,000	-100,000	0
TOTAL DEPARTMENT EXPENSE	95,000	93,094	97,000	97,000	100%	50,000	100,000	100,000	100,000	0
-ADDITION TO / USE OF FUND BALANCE	0	0	0	-5,790		-4,084	0	0	0	
TOTAL FUND REVENUE	-95,000	-93,094	-97,000	-102,790	106%	-54,084	-100,000	-100,000	-100,000	0
TOTAL FUND EXPENSE	95,000	93,094	97,000	97,000	100%	50,000	100,000	100,000	100,000	0
-ADDITION TO / USE OF FUND BALANCE	0	0	0	-5,790		-4,084	0	0	0	

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.

Register in Probate / Juvenile Clerk of Court

Oversight Committee: **Law Enforcement & Judiciary**

**Register in Probate / Juvenile Clerk
of Court**
 1.00 FTE

**Deputy Register in Probate /
Juvenile Clerk**
 1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

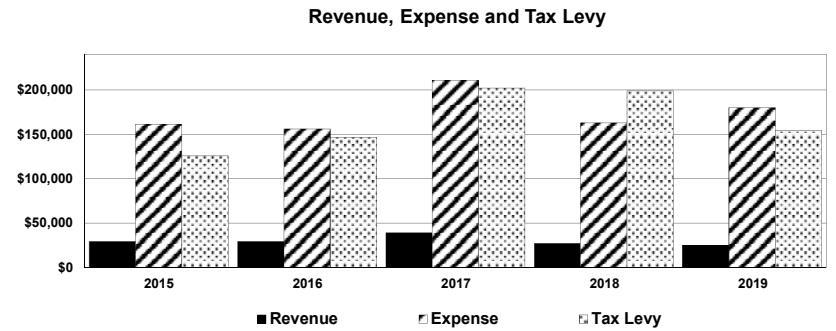
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	125,653	146,524	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
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	113,404	104,636	108,256	114,689	114,689	119,941	5,252	4.58%			
Labor Benefits	25,726	26,263	27,253	28,907	28,907	30,104	1,197	4.14%			
Supplies & Services	22,224	25,016	75,156	19,155	80,757	29,868	(50,889)	-63.01%			
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											

2019 Highlights & Issues on the Horizon

CASA (Court Appointed Special Advocate) 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 will continue to coordinate paperless process with Consolidated Court Automation Programs (CCAP) personnel for monitoring and the transition to E-filing in Guardianship/Civil Commitments in 2018 and all case types by late 2019.

Continue to work of the Clerk of Courts to enter tax intercept judgments and collections for unpaid legal fees incurred in delinquency, children in need of protection and services, and termination of parental rights cases.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CIRCUIT COURT PROBATE	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10006 CIRCUIT COURT PROBATE REVENUE										
411100 GENERAL PROPERTY TAXES	-146,524	-146,524	-202,094	-202,094	100%	-99,527	-199,053	-199,053	-154,613	-44,440
424340 INTERPRETER FEE-COUNTY	-1,000	-80	-500	0	0%	0	-500	-500	-500	0
451140 REGISTER IN PROBATE	-20,000	-26,274	-20,000	-33,120	166%	-8,536	-22,500	-22,500	-22,500	0
451450 JUV-FULL COUNSEL REVENUE	-800	0	-500	0	0%	0	-300	0	-300	0
451550 PROBATE-FULL COUNSEL REV	-2,000	-2,869	-2,000	-6,089	304%	-2,650	-2,000	-4,000	-2,000	0
TOTAL CIRCUIT COURT PROBATE REVENUE	-170,324	-175,747	-225,094	-241,303	107%	-110,712	-224,353	-226,053	-179,913	-44,440
10006121 JUVENILE COURT										
520900 CONTRACTED SERVICES	0	0	50,000	50,000	100%	0	50,000	0	0	-50,000
521200 LEGAL SERVICES	12,000	9,276	12,000	8,029	67%	1,411	8,500	2,000	8,500	0
521900 OTHER PROFESSIONAL SERVICES	840	0	420	0	0%	0	420	0	420	0
523300 PER DIEM JURY WITNESS	300	0	300	0	0%	0	250	0	250	0
523900 INTERPRETER FEES	1,000	40	800	650	81%	325	700	500	700	0
523901 INTERPRETER FEES - TRAVEL	500	107	500	644	129%	206	500	300	500	0
529900 PSYCHOLOGICAL SERVICES	5,000	4,073	5,000	705	14%	0	4,000	2,000	4,000	0
532200 SUBSCRIPTIONS	125	72	125	72	58%	72	125	73	125	0
TOTAL JUVENILE COURT	19,765	13,568	69,145	60,101	87%	2,014	64,495	4,873	14,495	-50,000
10006123 CIRCUIT COURT PROBATE										
511100 SALARIES PERMANENT REGULAR	105,498	104,056	109,115	107,636	99%	56,373	114,029	114,029	119,241	5,212
511900 LONGEVITY-FULL TIME	580	580	620	620	100%	0	660	660	700	40
514100 FICA & MEDICARE TAX	8,115	7,803	8,395	8,074	96%	4,194	8,774	8,774	9,175	401
514200 RETIREMENT-COUNTY SHARE	6,902	6,911	7,359	7,354	100%	3,777	7,684	7,684	7,856	172
514400 HEALTH INSURANCE COUNTY SHARE	11,424	11,443	11,653	11,708	100%	6,672	12,325	12,325	12,941	616
514500 LIFE INSURANCE COUNTY SHARE	51	53	53	55	103%	30	55	55	72	17
514600 WORKERS COMPENSATION	74	54	77	61	79%	34	69	69	60	-9
521200 LEGAL SERVICES	7,500	5,809	7,500	8,355	111%	3,040	6,500	6,500	6,500	0
522500 TELEPHONE & DAIN LINE	200	96	200	93	47%	43	125	100	125	0
523300 PER DIEM JURY WITNESS	300	0	200	0	0%	0	125	125	125	0
523900 INTERPRETER FEES	500	18	500	0	0%	80	300	300	300	0
523901 INTERPRETER TRAVEL	250	280	500	0	0%	31	300	300	300	0
529900 PSYCHOLOGICAL SERVICES	3,000	450	3,000	1,313	44%	0	3,000	2,000	2,500	-500
531100 POSTAGE AND BOX RENT	1,200	940	1,100	1,135	103%	690	1,100	1,100	1,100	0
531200 OFFICE SUPPLIES AND EXPENSE	1,250	903	1,000	793	79%	82	700	500	500	-200
531800 MIS DEPARTMENT CHARGEBACKS	2,465	2,490	3,402	2,777	82%	1,443	2,887	2,887	2,848	-39
532200 SUBSCRIPTIONS	300	338	300	301	100%	345	300	345	350	50
532400 MEMBERSHIP DUES	125	90	150	75	50%	40	125	125	125	0
533200 MILEAGE	325	0	325	0	0%	0	300	0	300	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CIRCUIT COURT PROBATE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10006123 CIRCUIT COURT PROBATE										
533500 MEALS AND LODGING	500	35	500	214	43%	0	500	0	300	-200
TOTAL CIRCUIT COURT PROBATE	150,559	142,347	155,949	150,564	97%	76,876	159,858	157,878	165,418	5,560
TOTAL DEPARTMENT REVENUE	-170,324	-175,747	-225,094	-241,303	107%	-110,712	-224,353	-226,053	-179,913	-44,440
TOTAL DEPARTMENT EXPENSE	170,324	155,915	225,094	210,665	94%	78,890	224,353	162,751	179,913	-44,440
-ADDITION TO / USE OF FUND BALANCE	0	-19,831	0	-30,638		-31,823	0	-63,302	0	
TOTAL FUND REVENUE	-170,324	-175,747	-225,094	-241,303	107%	-110,712	-224,353	-226,053	-179,913	-44,440
TOTAL FUND EXPENSE	170,324	155,915	225,094	210,665	94%	78,890	224,353	162,751	179,913	-44,440
-ADDITION TO / USE OF FUND BALANCE	0	-19,831	0	-30,638		-31,823	0	-63,302	0	

Sheriff's Department

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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	\$1,205,693	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	\$1,215,693		
			Wages & Benefits	\$5,763,183		
			Operating Expenses	\$934,533		
			TOTAL EXPENSES	\$6,697,716		
COUNTY LEVY	\$5,482,023					
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. Recruit\Test\Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$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 \$201,000 Sauk County Disabled Parking Enforcement Assistance Council \$1,100 Bar Buddies \$10,000		User Fees / Misc	\$0	-
			Grants	\$0	
			TOTAL REVENUES	\$0	
			Wages & Benefits	\$0	
			Operating Expenses	212,100	
			TOTAL EXPENSES	\$212,100	
			COUNTY LEVY	\$212,100	

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	\$2,005,339	150.62
			TOTAL EXPENSES	\$14,656,244	
			COUNTY LEVY	\$12,650,905	

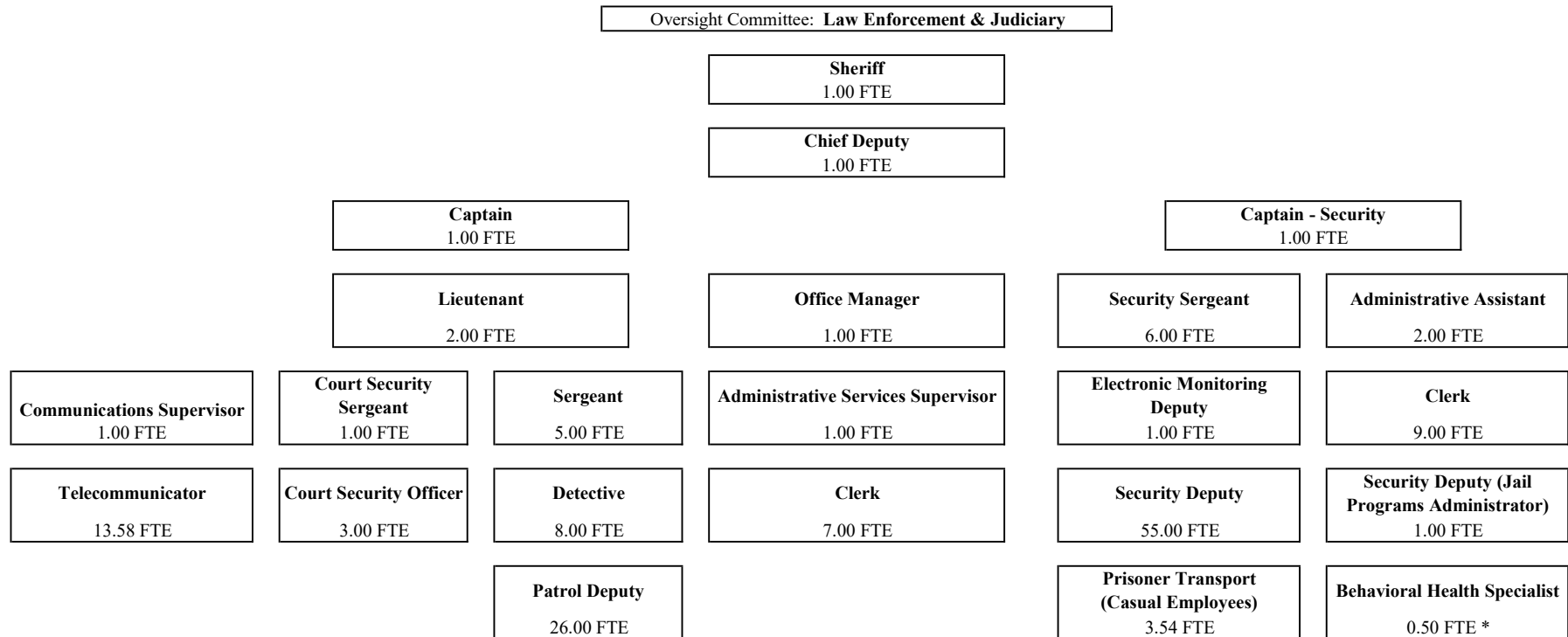
Output Measures - How much are we doing?

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%

Sheriff



* Shared position with Criminal Justice Coordinating

	2015	2016	2017	2018	2019
FTE Change	-0.05	2.00	0.52	0.48	0.50
FTE Balance	147.12	149.12	149.64	150.12	150.62

SHERIFF

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	11,641,761	11,908,868	12,003,720	12,318,165	12,318,165	12,650,905
Grants & Aids	131,480	112,143	219,957	130,410	107,968	148,877
Fees, Fines & Forfeitures	7,848	7,193	5,663	7,500	5,600	8,800
User Fees	607,138	477,057	402,283	424,402	521,000	487,385
Intergovernmental	1,132,465	1,231,613	1,179,425	1,445,247	1,077,518	1,292,377
Donations	7,535	4,917	1,000	5,000	5,000	5,000
Miscellaneous	36,170	62,372	29,928	11,900	12,500	12,900
Use of Fund Balance	0	0	211,364	0	455,451	50,000
Total Revenues	13,564,397	13,804,163	14,053,340	14,342,624	14,503,202	14,656,244

Expenses

Labor	7,993,313	8,258,885	8,307,850	8,171,266	8,465,196	8,774,812
Labor Benefits	2,978,748	2,999,454	3,110,487	2,932,725	3,315,009	3,406,582
Supplies & Services	1,840,816	1,833,602	2,015,341	2,339,233	2,348,512	2,150,850
Capital Outlay	250,817	305,443	619,663	363,513	374,485	324,000
Addition to Fund Balance	500,703	406,779	0	535,887	0	0
Total Expenses	13,564,397	13,804,163	14,053,340	14,342,624	14,503,202	14,656,244

Beginning of Year Fund Balance 1,078,249 1,862,163 Included in General Fund Total
 End of Year Fund Balance

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Admin Squad Car	332,740	2.70%		27,000	27,000
Field Services Squad Cars - 8	40,909	37.89%		245,000	245,000
Field Services Unmarked Squad	3,200	57.14%		27,000	27,000
Prisoner Transport Van	(33,615)	-6.45%		25,000	25,000
	214,859	19.94%		0	0
	0	0.00%			
	400	3.20%	2019 Total	324,000	324,000
	(405,451)	-89.02%			
	153,042	1.06%	2020	297,000	297,000
			2021	350,000	324,000
			2022	324,000	324,000
			2023	51,000	25,000

2019 Highlights & Issues on the Horizon

Inmate housing revenues were increased by \$201,000, budgets for 51.46 inmates based on averages.

Due to decreasing revenues, jail commissary and telephone budget decreased \$30,000.

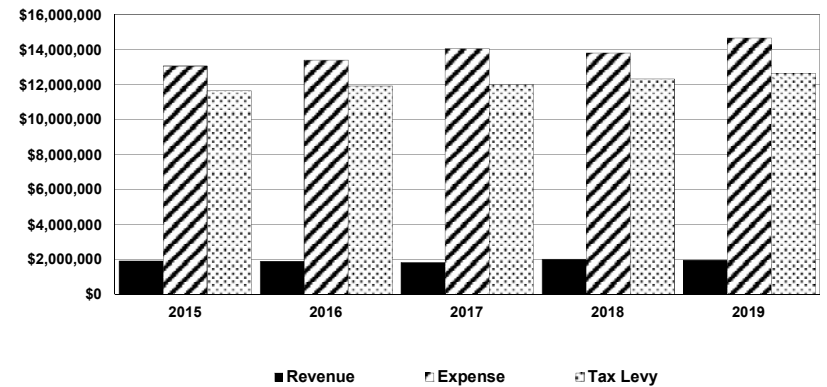
\$50,000 vacancy factor reallocated from general fund to the department.

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 (includes \$625,103 of capital outlay) in 2018 and \$1,052,877 (\$350,500 of capital) in 2019.

Includes Budgeted Outside Agency Requests:
 Sauk County Humane Society \$201,000. (2018 was \$147,000)
 Disabled Parking Enforcement \$1,100
 Bar Buddies \$10,000

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10020 SHERIFF REVENUE										
411100 GENERAL PROPERTY TAXES	-11,908,868	-11,908,868	-12,003,720	-12,003,720	100%	-6,159,083	-12,318,165	-12,318,165	-12,650,905	332,740
423200 PUBLIC/HIGHWAY SAFETY	-35,000	-48,106	-35,000	-134,372	384%	-23,478	-35,000	-46,956	-70,000	35,000
423220 FED CRIMINAL ALIEN ASSISTANCE	-10,000	-5,211	-10,000	0	0%	0	-10,000	-10,000	-10,000	0
424080 DNA TEST REIMBURSEMENT	-1,500	-4,240	-1,500	-4,860	324%	0	-1,500	-1,500	-1,500	0
424100 BULLETPROOF VEST GRANT	-4,000	-3,188	-4,000	0	0%	0	-4,000	-4,000	-4,000	0
424230 LAW ENFORCEMENT TRAINING	-17,280	-18,007	-17,280	-21,678	125%	-4,221	-17,280	-21,000	-17,280	0
424240 RECREATIONAL PATROL ENFORCEMEN	-14,000	-7,203	-14,000	-7,971	57%	-19,857	-14,000	-19,857	-19,000	5,000
424250 TRIBAL LAW ENFORCEMENT PROTECT	-26,188	-26,188	-26,188	-26,188	100%	-27,097	-26,188	-27,097	-27,097	909
424390 DEPT OF JUSTICE GRANT	0	0	0	-24,889	0%	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	-800	-2,378	-800	-4,123	515%	-3,823	-800	-4,500	-4,000	3,200
452010 CIVIL PROCESS FEES	-80,000	-129,485	-90,000	-106,787	119%	-41,687	-90,000	-83,373	-90,000	0
452020 COPIES AND PHOTOS	-2,000	-1,819	-2,000	-2,797	140%	-837	-2,500	-1,674	-2,500	0
452030 WITNESS FEES	-300	-120	-300	-92	31%	-81	-300	-162	-300	0
452040 PRISONER MEDICATION FEES	-18,000	-13,993	-18,000	-13,541	75%	-7,134	-18,000	-17,121	-18,291	291
452050 TELEPHONE REBATES	-75,000	-49,907	-65,000	-19,433	30%	-7,842	-45,000	-18,822	-25,405	-19,595
452060 MISCELLANEOUS REVENUES	-14,000	-12,963	-14,000	-12,267	88%	-6,534	-14,000	-13,069	-14,000	0
452080 SPECIAL TEAMS FEES	-10,000	-16,611	-10,000	-13,876	139%	-6,186	-10,000	-12,500	-12,500	2,500
452100 SHERIFF FEES	-2,800	-2,349	-2,800	-4,190	150%	-2,847	-3,500	-4,934	-3,500	0
452110 HUBER BOARD FEES	-160,000	-131,802	-160,000	-114,131	71%	-48,691	-160,000	-116,858	-145,000	-15,000
452120 JUV-DETEN/MED/TRANS	-40,000	-34,668	-40,000	-20,335	51%	-18,865	-40,000	-35,000	-40,000	0
452130 ELECTRONIC MONITORING CHG	-87,500	-39,490	-82,500	-53,240	65%	-25,906	-77,500	-62,174	-77,500	0
452131 VEHICLE LICENSE FEES	-27,000	-18,203	-27,000	-17,621	65%	0	-27,000	-27,000	-27,000	0
452132 PARKING VIOLATION FEES	-6,000	-4,815	-6,000	-1,540	26%	-1,130	-4,800	-3,000	-4,800	0
452140 LAUNDRY COMMISSIONS	-700	-361	-700	-524	75%	-148	-700	-400	-700	0
452141 TOWING RECOUPMENT	-2,500	-2,819	-2,500	-4,938	198%	-600	-2,500	-1,500	-2,500	0
472200 HOUSING PRISONERS-OTHER JURISD	-415,329	-809,953	-559,538	-752,262	134%	-362,843	-643,304	-1,007,989	-844,348	201,044
474010 DEPARTMENTAL CHARGES	-357,978	-348,947	-365,976	-357,699	98%	-200,634	-380,312	-393,255	-391,627	11,315
474030 PRISONER TRANSPORT	-43,902	-54,902	-43,902	-55,588	127%	-13,126	-43,902	-31,503	-43,902	0
474600 HS PROJECT LIFESAVER	0	-1,200	0	0	0%	-964	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	0	-16,400	0%	0	0	0	0	0
483750 JAIL COMMISSARY	-52,500	-41,898	-52,500	-37,325	71%	-18,256	-42,500	-43,815	-43,189	689
485100 DONATIONS FROM INDIVIDUALS	-5,000	-4,917	-5,000	-1,000	20%	0	-5,000	-5,000	-5,000	0
486200 INSURANCE RECOVERY-VEHICLES	-10,000	-59,552	-10,000	-8,290	83%	-1,136	-10,000	-10,000	-10,000	0
486300 INSURANCE RECOVERIES	0	0	0	-301	0%	-385	0	-400	-400	400
493010 FUND BALANCE APPLIED	0	0	-25,000	0	0%	0	-379,000	0	-50,000	-329,000
493200 CONTINUING APPROP PRIOR YEAR	0	0	-358,136	0	0%	0	-76,451	0	0	-76,451
TOTAL SHERIFF REVENUE	-13,428,145	-13,804,163	-14,053,340	-13,841,977	98%	-7,003,389	-14,503,202	-14,342,624	-14,656,244	153,042

10020110 SHERIFF ADMINISTRATION

511100 SALARIES PERMANENT REGULAR	599,674	637,590	615,375	617,824	100%	331,927	676,481	663,854	723,181	46,700
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Fund: GENERAL FUND										\$ Change
Department: SHERIFF	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10020110 SHERIFF ADMINISTRATION										
511200 SALARIES-PERMANENT-OVERTIME	1,747	586	1,780	436	25%	361	1,367	721	1,433	66
511900 LONGEVITY-FULL TIME	3,900	3,657	3,560	3,760	106%	0	3,960	3,560	4,160	200
514100 FICA & MEDICARE TAX	46,346	48,018	47,523	46,591	98%	24,353	52,197	48,705	55,790	3,593
514200 RETIREMENT-COUNTY SHARE	47,163	48,733	52,466	52,715	100%	27,751	56,866	55,503	59,886	3,020
514400 HEALTH INSURANCE COUNTY SHARE	135,030	151,616	146,935	148,894	101%	83,897	171,673	143,824	169,650	-2,023
514500 LIFE INSURANCE COUNTY SHARE	321	340	310	366	118%	204	375	409	474	99
514600 WORKERS COMPENSATION	3,082	2,276	2,863	2,326	81%	1,248	2,545	2,496	2,573	28
514700 EDUCATION AND TRAINING	504	504	504	504	100%	252	504	504	504	0
519100 UNIFORM ALLOWANCE	2,500	3,417	2,500	2,982	119%	605	2,500	2,500	2,500	0
522500 TELEPHONE & DAIN LINE	45,000	57,956	53,000	65,832	124%	22,069	53,000	45,000	53,000	0
522900 UTILITIES	8,000	4,278	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	3,000	4,428	3,000	4,800	160%	1,683	3,000	3,000	3,000	0
531200 OFFICE SUPPLIES AND EXPENSE	10,000	10,770	10,000	10,214	102%	4,898	10,000	10,000	10,000	0
531300 PHOTO COPIES	0	55	0	0	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	266,353	247,946	260,511	228,545	88%	167,136	641,400	641,400	301,747	-339,653
532200 SUBSCRIPTIONS	2,970	1,963	2,970	3,385	114%	1,123	2,970	2,970	2,970	0
532800 TRAINING AND INSERVICE	4,400	6,581	4,400	4,770	108%	1,319	4,400	4,400	4,400	0
533800 EXTRADITIONS	6,000	13,181	6,000	15,894	265%	6,532	6,000	9,500	6,000	0
534700 FIELD SUPPLIES	5,800	5,866	9,300	7,095	76%	1,349	9,300	9,300	9,300	0
535100 VEHICLE FUEL / OIL	11,000	4,240	0	0	0%	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	4,000	3,327	0	110	0%	0	0	0	0	0
535800 PHOTOGRAPHY SUPPLIES	1,500	1,510	0	0	0%	0	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	200	425	200	356	178%	391	200	200	200	0
551200 INSURANCE-VEHICLE LIABILITY	1,000	1,105	1,000	1,596	160%	1,140	1,000	1,000	1,000	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	118	149	118	56	48%	228	118	118	118	0
551900 INSURANCE-GENERAL LIABILITY	40,000	31,227	40,000	41,266	103%	42,487	40,000	40,000	40,000	0
552100 OFFICIALS BONDS	30	23	30	23	78%	23	30	30	30	0
581900 CAPITAL OUTLAY	0	0	27,000	27,690	103%	26,389	27,000	27,480	27,000	0
TOTAL SHERIFF ADMINISTRATION	1,249,638	1,291,767	1,291,345	1,288,031	100%	747,364	1,766,886	1,716,474	1,478,916	-287,970
10020220 SHERIFF-DISPATCH										
511100 SALARIES PERMANENT REGULAR	643,607	586,332	667,489	601,920	90%	304,101	684,165	608,202	718,195	34,030
511200 SALARIES-PERMANENT-OVERTIME	44,683	69,317	46,560	73,875	159%	37,554	47,598	75,107	49,857	2,259
511900 LONGEVITY-FULL TIME	3,280	2,398	2,860	2,418	85%	0	2,838	2,860	2,938	100
512100 WAGES-PART TIME	24,899	23,613	25,057	29,978	120%	7,700	25,408	15,399	26,037	629
512200 WAGES-PART TIME-OVERTIME	0	665	0	250	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	54,810	50,524	56,760	52,494	92%	25,601	58,141	51,202	60,973	2,832
514200 RETIREMENT-COUNTY SHARE	47,287	43,745	50,454	46,777	93%	23,222	50,921	46,445	52,205	1,284
514400 HEALTH INSURANCE COUNTY SHARE	149,767	116,904	130,972	118,747	91%	70,530	138,528	120,908	145,452	6,924
514500 LIFE INSURANCE COUNTY SHARE	165	159	160	137	86%	80	180	159	174	-6

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10020220 SHERIFF-DISPATCH										
514600 WORKERS COMPENSATION	502	350	519	399	77%	210	457	419	399	-58
519100 UNIFORM ALLOWANCE	500	500	500	500	100%	0	500	500	500	0
522500 TELEPHONE & DAIN LINE	12,660	12,636	12,660	12,702	100%	6,660	12,660	13,320	13,320	660
531200 OFFICE SUPPLIES AND EXPENSE	1,500	1,729	3,500	3,478	99%	909	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	2,700	1,621	2,700	1,305	48%	0	2,700	2,700	2,700	0
533500 MEALS AND LODGING	0	0	0	0	0%	21	0	0	0	0
534700 FIELD SUPPLIES	3,004	3,802	3,004	4,241	141%	1,957	3,004	3,004	3,004	0
TOTAL SHERIFF-DISPATCH	989,364	914,295	1,003,195	949,222	95%	478,544	1,030,600	943,725	1,079,254	48,654
10020225 SHERIFF-FIELD SERVICES										
511100 SALARIES PERMANENT REGULAR	2,378,688	2,429,375	2,376,610	2,399,631	101%	1,185,090	2,477,074	2,370,180	2,563,041	85,967
511200 SALARIES-PERMANENT-OVERTIME	162,533	191,001	168,668	198,391	118%	79,972	180,608	159,943	186,002	5,394
511900 LONGEVITY-FULL TIME	2,680	2,787	2,740	2,888	105%	339	2,740	2,600	2,600	-140
514100 FICA & MEDICARE TAX	194,705	196,174	195,020	194,066	100%	93,140	203,580	186,281	210,539	6,959
514200 RETIREMENT-COUNTY SHARE	241,536	241,383	275,322	280,497	102%	131,708	290,867	263,070	295,030	4,163
514400 HEALTH INSURANCE COUNTY SHARE	487,798	469,789	503,378	481,985	96%	236,070	540,568	404,691	529,398	-11,170
514500 LIFE INSURANCE COUNTY SHARE	816	683	653	617	94%	269	669	539	506	-163
514600 WORKERS COMPENSATION	29,015	21,845	26,003	21,415	82%	11,036	23,152	22,073	22,292	-860
514700 EDUCATION AND TRAINING	1,260	1,125	1,260	766	61%	320	756	756	504	-252
514800 UNEMPLOYMENT	0	0	0	0	0%	1,260	0	2,730	0	0
519100 UNIFORM ALLOWANCE	22,100	22,013	21,900	22,690	104%	10,155	22,600	22,600	22,600	0
520900 CONTRACTED SERVICES	0	0	0	69,694	0%	11,199	0	35,000	35,000	35,000
523900 INTERPRETER FEES	50	170	50	4	9%	0	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	5,000	5,653	5,000	5,345	107%	2,650	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	35,000	32,860	35,000	29,129	83%	19,198	35,000	35,000	35,000	0
533500 MEALS AND LODGING	0	8	0	0	0%	0	0	0	0	0
534700 FIELD SUPPLIES	97,750	104,878	119,750	117,689	98%	43,838	119,750	121,750	136,550	16,800
534750 TOWING	3,000	4,285	3,000	5,287	176%	3,472	3,000	3,500	3,000	0
535100 VEHICLE FUEL / OIL	240,000	144,506	210,000	175,671	84%	83,993	210,000	202,000	210,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	53,000	56,705	53,000	72,266	136%	22,144	53,000	45,000	53,000	0
539500 RADAR EXPENSE	1,600	1,569	1,600	1,570	98%	1,573	1,600	1,573	1,600	0
551200 INSURANCE-VEHICLE LIABILITY	25,000	23,446	25,000	35,515	142%	26,892	25,000	25,000	25,000	0
572200 CRIME PREVENTION	2,000	1,461	2,000	1,995	100%	400	2,000	2,000	2,000	0
572300 HIGHWAY SAFETY	500	560	500	160	32%	0	500	500	500	0
581100 VEHICLE REPLACEMENT	280,500	305,443	216,000	208,055	96%	258,549	243,000	260,000	272,000	29,000
581900 CAPITAL OUTLAY	0	0	0	0	0%	31,643	79,485	50,485	0	-79,485
TOTAL SHERIFF-FIELD SERVICES	4,264,531	4,257,716	4,242,454	4,325,325	102%	2,254,910	4,519,999	4,222,321	4,611,212	91,213
10020235 SHERIFF-JAIL										
511100 SALARIES PERMANENT REGULAR	3,746,925	3,616,735	3,798,202	3,743,381	99%	1,786,256	3,824,412	3,572,512	3,947,854	123,442

Fund: GENERAL FUND										\$ Change
Department: SHERIFF	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10020235 SHERIFF-JAIL										
511200 SALARIES-PERMANENT-OVERTIME	109,870	303,084	177,635	235,765	133%	127,408	112,175	254,815	115,029	2,854
511900 LONGEVITY-FULL TIME	5,260	4,362	4,880	4,309	88%	43	4,820	4,820	4,580	-240
514100 FICA & MEDICARE TAX	295,484	290,370	298,789	294,144	98%	139,202	301,518	278,404	311,161	9,643
514200 RETIREMENT-COUNTY SHARE	350,657	352,892	397,797	408,746	103%	197,703	409,188	395,407	413,911	4,723
514400 HEALTH INSURANCE COUNTY SHARE	834,855	808,531	849,858	808,102	95%	443,632	856,076	760,511	917,226	61,150
514500 LIFE INSURANCE COUNTY SHARE	1,132	939	937	893	95%	430	919	902	902	-17
514600 WORKERS COMPENSATION	38,147	28,904	34,494	29,114	84%	14,951	30,510	29,902	29,320	-1,190
514700 EDUCATION AND TRAINING	484	416	484	27	6%	0	0	0	0	0
514800 UNEMPLOYMENT	0	12,923	0	4,810	0%	0	0	0	0	0
519100 UNIFORM ALLOWANCE	23,450	31,258	23,450	24,424	104%	6,403	23,200	23,200	23,200	0
520900 CONTRACTED SERVICES	293,550	292,819	339,050	352,929	104%	243,378	366,605	365,067	384,651	18,046
523200 HOUSING JUVENILES-SECURE DETEN	45,000	78,165	45,000	56,523	126%	9,455	45,000	24,000	45,000	0
523900 INTERPRETER FEES	1,000	1,455	1,000	1,058	106%	162	1,000	400	1,000	0
529400 PRISONER MEALS	308,000	312,419	308,000	302,873	98%	150,613	308,000	301,226	312,989	4,989
531200 OFFICE SUPPLIES AND EXPENSE	11,000	10,070	11,000	10,271	93%	4,312	11,000	11,000	11,178	178
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	24,899	0%	0	0	0	0	0
532200 SUBSCRIPTIONS	1,000	359	1,000	228	23%	360	1,000	1,000	1,000	0
532800 TRAINING AND INSERVICE	10,000	13,516	10,000	8,114	81%	10,004	10,000	10,500	10,161	161
533500 MEALS AND LODGING	0	45	0	22	0%	0	0	0	0	0
534700 FIELD SUPPLIES	20,000	20,402	30,000	29,115	97%	10,794	30,000	30,000	30,485	485
539200 JAIL EXPENSE	65,000	60,275	55,000	47,367	86%	25,723	55,000	55,000	55,891	891
539220 PRISONER PROGRAMS	20,000	14,671	20,000	16,272	81%	5,381	20,000	20,000	20,324	324
539300 PRISONERS MEDICAL EXPENSE	31,500	35,740	31,500	28,274	90%	16,538	31,500	34,000	32,011	511
539700 LAUNDRY, LINENS & BEDDING	9,000	4,448	9,000	8,699	97%	2,882	9,000	9,000	9,146	146
539800 EQUIPMENT LEASE	25,000	11,594	20,000	18,337	92%	14,929	20,000	20,000	20,000	0
541500 INMATE HOUSING-OUT OF COUNTY	0	1,300	0	0	0%	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	704	0	0	0%	908	0	0	0	0
551600 INSURANCE-MONIES & SECURITIES	700	0	700	0	0%	0	700	700	700	0
TOTAL SHERIFF-JAIL	6,247,014	6,308,398	6,467,776	6,458,692	100%	3,211,468	6,471,623	6,202,366	6,697,719	226,096
10020237 COURT SECURITY										
511100 SALARIES PERMANENT REGULAR	238,095	238,201	242,174	242,213	100%	138,552	250,330	277,104	258,306	7,976
511200 SALARIES-PERMANENT-OVERTIME	8,659	4,249	8,921	3,470	39%	1,536	9,190	3,072	9,449	259
511900 LONGEVITY-FULL TIME	340	340	340	360	106%	158	380	320	500	120
514100 FICA & MEDICARE TAX	18,922	17,763	19,254	18,015	94%	10,163	19,882	20,327	20,522	640
514200 RETIREMENT-COUNTY SHARE	23,473	23,233	27,182	26,689	98%	13,455	28,407	26,910	28,757	350
514400 HEALTH INSURANCE COUNTY SHARE	58,947	59,045	60,126	60,415	100%	33,784	64,679	57,916	66,773	2,094
514500 LIFE INSURANCE COUNTY SHARE	110	122	110	131	119%	54	132	108	97	-35
514600 WORKERS COMPENSATION	2,820	2,023	2,567	2,031	79%	1,224	2,261	2,448	2,173	-88
514700 EDUCATION AND TRAINING	252	0	252	0	0%	0	0	0	0	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10020237 COURT SECURITY										
519100 UNIFORM ALLOWANCE	1,850	1,840	1,850	1,906	103%	854	1,850	1,850	1,850	0
531200 OFFICE SUPPLIES AND EXPENSE	500	426	500	438	88%	60	500	500	500	0
532800 TRAINING AND INSERVICE	1,200	912	1,200	1,214	101%	620	1,200	1,200	1,200	0
534700 FIELD SUPPLIES	1,500	792	1,500	1,450	97%	172	1,500	1,500	1,500	0
TOTAL COURT SECURITY	356,668	348,947	365,976	358,333	98%	200,634	380,311	393,255	391,627	11,316
10020245 SHERIFF-SPECIAL TEAMS										
532800 TRAINING AND INSERVICE	3,000	5,550	3,000	2,988	100%	3,598	3,000	4,000	3,000	0
534700 FIELD SUPPLIES	16,000	13,664	20,000	19,805	99%	11,282	20,000	19,000	20,000	0
535100 VEHICLE FUEL / OIL	1,000	0	1,000	0	0%	0	1,000	1,000	1,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,000	1,619	2,000	958	48%	31	2,000	2,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	1,000	569	1,000	0	0%	0	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	1,400	1,468	1,400	2,362	169%	3,333	1,400	1,400	1,400	0
581900 CAPITAL OUTLAY	0	0	324,729	316,004	97%	0	0	0	0	0
TOTAL SHERIFF-SPECIAL TEAMS	24,400	22,871	353,129	342,118	97%	18,243	28,400	28,400	28,400	0
10020255 SHERIFF-PRISONER TRANSPORT										
512100 WAGES-PART TIME	88,800	85,568	96,200	94,479	98%	52,774	111,000	105,547	111,000	0
514100 FICA & MEDICARE TAX	6,793	6,684	7,359	7,313	99%	4,119	8,492	8,237	8,492	0
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	1,012	726	981	784	80%	469	966	939	899	-67
514800 UNEMPLOYMENT	0	711	0	-27	0%	0	0	0	0	0
533500 MEALS AND LODGING	200	1,804	200	1,109	554%	1,072	200	1,200	1,200	1,000
534700 FIELD SUPPLIES	425	922	425	298	70%	128	425	425	425	0
535100 VEHICLE FUEL / OIL	4,500	3,443	4,500	103	2%	543	4,500	4,500	4,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	5,000	3,572	5,000	9,619	192%	1,086	5,000	4,000	4,000	-1,000
551200 INSURANCE-VEHICLE LIABILITY	1,500	1,679	1,500	2,802	187%	1,867	1,500	1,500	1,500	0
581900 CAPITAL OUTLAY	40,000	0	65,000	67,915	104%	25,548	25,000	25,548	25,000	0
TOTAL SHERIFF-PRISONER TRANSPORT	148,230	105,110	181,165	184,395	102%	87,606	157,083	151,896	157,016	-67
10020293 DISABLED PARKING ENFORCEMENT										
526100 DISABLED PARKING ENFORCEMENT	1,300	1,280	1,300	224	17%	0	1,300	1,300	1,100	-200
TOTAL DISABLED PARKING ENFORCEMENT	1,300	1,280	1,300	224	17%	0	1,300	1,300	1,100	-200
10020294 BAR BUDDIES										
526100 BAR BUDDIES	0	0	0	0	0%	0	0	0	10,000	10,000
TOTAL BAR BUDDIES	0	0	0	0	0%	0	0	0	10,000	10,000

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: SHERIFF	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10020411 ANIMAL SHELTER										
526100 ANIMAL SHELTER	147,000	147,000	147,000	147,000	100%	73,500	147,000	147,000	201,000	54,000
TOTAL ANIMAL SHELTER	147,000	147,000	147,000	147,000	100%	73,500	147,000	147,000	201,000	54,000
TOTAL DEPARTMENT REVENUE	-13,428,145	-13,804,163	-14,053,340	-13,841,977	98%	-7,003,389	-14,503,202	-14,342,624	-14,656,244	153,042
TOTAL DEPARTMENT EXPENSE	13,428,145	13,397,385	14,053,340	14,053,340	100%	7,072,269	14,503,202	13,806,737	14,656,244	153,042
-ADDITION TO / USE OF FUND BALANCE	0	-406,779	0	211,364		68,879	0	-535,887	0	
TOTAL FUND REVENUE	-13,428,145	-13,804,163	-14,053,340	-13,841,977	98%	-7,003,389	-14,503,202	-14,342,624	-14,656,244	153,042
TOTAL FUND EXPENSE	13,428,145	13,397,385	14,053,340	14,053,340	100%	7,072,269	14,503,202	13,806,737	14,656,244	153,042
-ADDITION TO / USE OF FUND BALANCE	0	-406,779	0	211,364		68,879	0	-535,887	0	

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Public Works

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

FUNCTIONAL AREA MISSION STATEMENT

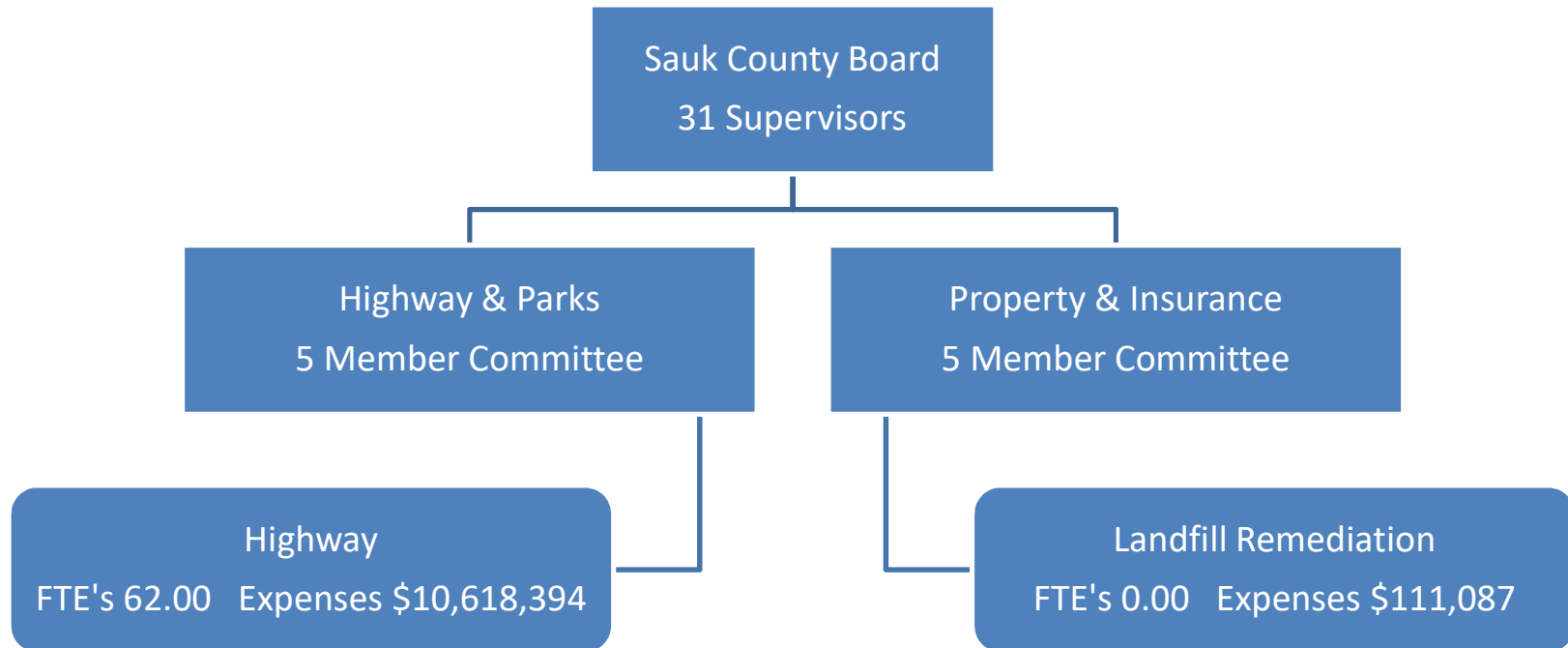
The continued enhancement of services and resources for efficient county public works operations.

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

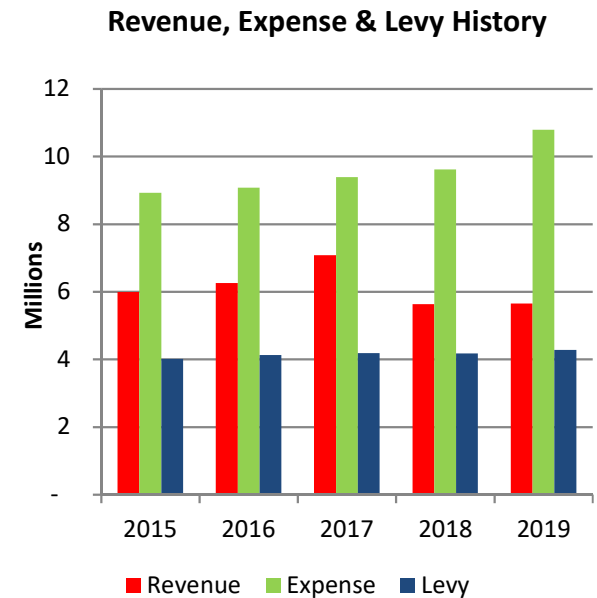
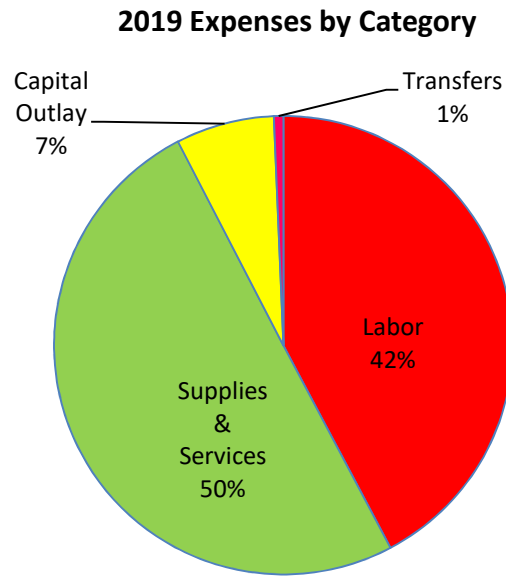
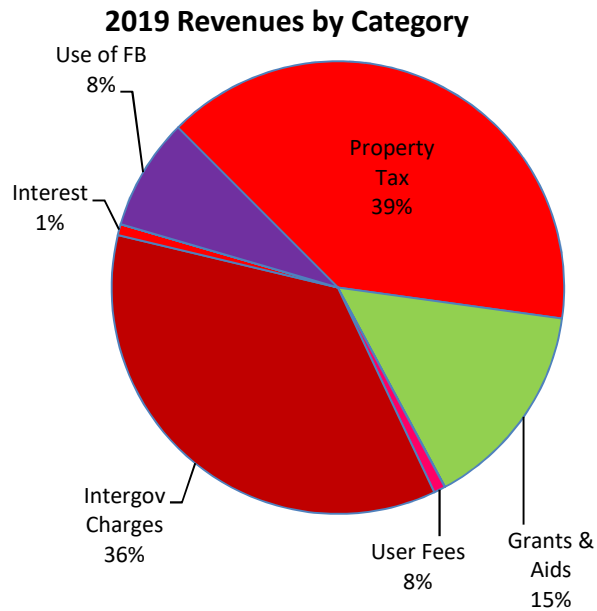
Promote Safe Community
Encourages Economic Development



Public Works

Significant Changes in the Public Works Function for 2019

- Highway levy increase primarily due to increases in commodities costs (petroleum based products, salt, etc.).
- Continued planning regarding emergency preparedness will affect multiple functional areas as it relates to planning and recovery.
- Continued pursuit of having the older Sauk County landfill site removed from the federal Environmental Protection Agency Priority list, the “Superfund” list. Further, maintenance costs at the landfill sites are using accumulated funds at a high rate. The County is developing long-term projections to consider whether/when there is need to seek additional funding, such as the tax levy.



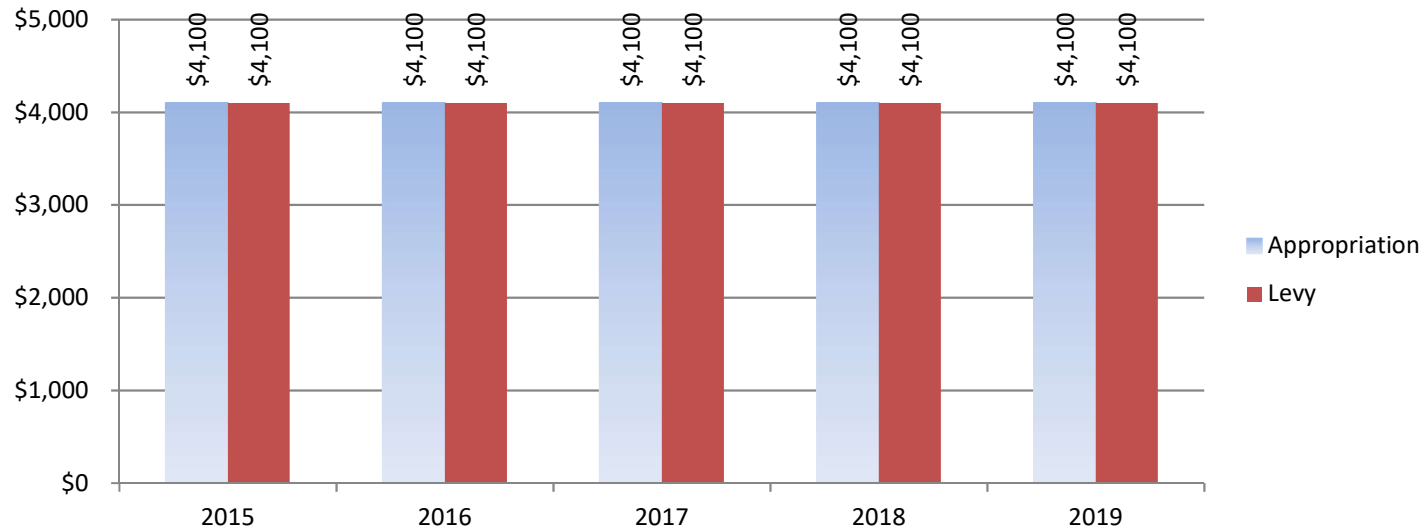
Baraboo Dells Airport

Organization Purpose: Aviation access for Sauk County businesses, residents and the flying public. Our mission is to be ready to serve the needs of the flying public.

Programs Provided to Sauk County Residents: Current airport services include airplane fueling, flight lessons, aircraft rentals. UPS overnight packages flown in on a daily basis. Airplane mechanical services.

Major Goals for Organization for 2019 and Beyond: Continue improvements to terminal building and accessory structures and hanger for public use.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999350-526100	99001 Appropriation	\$4,100	\$4,100	\$4,100	\$4,100	100%	\$4,100	\$4,100	\$4,100	\$4,100



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

Highway

Oversight Committee: **Highway & Parks**

Highway Commissioner
1.00 FTE

Shop Supervisor
1.00 FTE

Office Manager
1.00 FTE

Patrol Superintendent
3.00 FTE

Skilled Heavy Equipment Operator
5.00 FTE

Assistant Shop Supervisor
1.00 FTE

Accounting Assistant
1.00 FTE

Patrolman
18.00 FTE

Skilled Equipment Operator
5.00 FTE

Janitor
1.00 FTE

Account Clerk
1.00 FTE

Sign Maker
1.00 FTE

Commercial Truck Driver
3.00 FTE

Welder
1.00 FTE

Recordkeeper
1.00 FTE

Assistant Sign Maker
1.00 FTE

Skilled Laborer
11.00 FTE

Mechanic
5.00 FTE

Mechanic Helper
1.00 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.50	0.00	3.00	-0.50	0.00
FTE Balance	59.50	59.50	62.50	62.00	62.00

	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
									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
Total Revenues	9,924,280	10,282,974	11,153,409	9,731,470	10,213,272	10,618,394	405,122	3.97%	2019 Total	750,000	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%	2020	725,000	0
Labor Benefits	1,165,967	1,378,992	1,464,872	1,328,309	1,328,309	1,361,880	33,571	2.53%	2021	745,000	0
Supplies & Services	4,851,796	4,703,853	4,805,906	5,033,839	5,073,839	5,238,967	165,128	3.25%	2022	755,000	0
Capital Outlay	0	0	0	0	725,000	750,000	25,000	3.45%	2023	25,745,000	0
Transfer to General Fund	5,065	22,729	55,479	8,000	8,000	70,000	62,000	775.00%			
Addition to Fund Balance	1,166,663	1,345,432	1,894,041	283,198	0	0	0	0.00%			
Total Expenses	9,924,280	10,282,974	11,153,409	9,731,470	10,213,272	10,618,394	405,122	3.97%			
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.

2019 Highlights & Issues on the Horizon

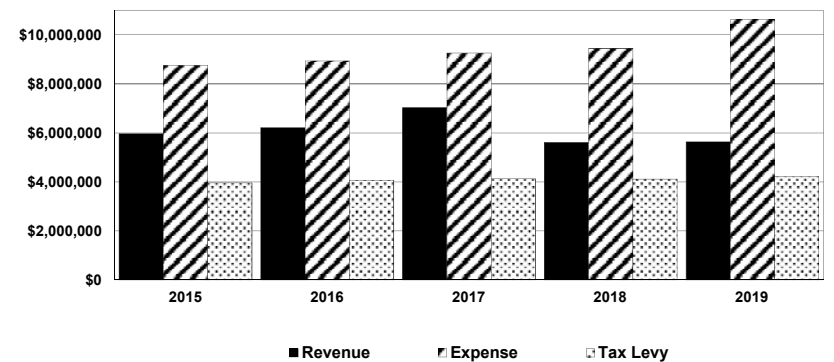
Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

An overall increase in total labor costs impacts other governmental agencies for which the Department provides services and impacts the Department directly due to the increase in health insurance costs and wage increases at the highway department.

\$15,000 vacancy factor reallocated

2018 County Highway project:
County Highway B - from Plain west to Richland County line (8 miles) for \$2,500,000

Revenue, Expense and Tax Levy



Fund: HIGHWAY	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HIGHWAY	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
70030 HIGHWAY REVENUE										
411100 GENERAL PROPERTY TAXES	-4,065,490	-4,065,490	-4,127,562	-4,127,562	100%	-2,058,477	-4,116,954	-4,116,954	-4,221,207	104,253
422160 HO-CHUNK GAMING GRANT	-52,759	-52,759	-52,759	-52,759	100%	-45,259	-45,259	-45,259	0	-45,259
424850 PETROLEUM ENVIRONMENTL CLEANUP	0	0	0	-6,401	0%	0	0	0	0	0
435300 TRANSPORTATION AIDS / STATE	-1,301,414	-1,297,273	-1,297,273	-1,258,129	97%	-354,362	-1,258,129	-1,417,448	-1,417,448	159,319
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-91,602	-406,418	-181,716	-6,418	4%	0	-91,418	-175,297	-199,908	108,490
463100 HWY MAINT/CONST PRIVATE	-127,663	-97,135	-116,354	-73,177	63%	-8,893	-115,501	-115,501	-40,000	-75,501
472300 TRANSPORTATION-STHS MAINTENANC	-2,641,950	-2,534,906	-2,654,990	-2,476,419	93%	-1,612,693	-2,649,819	-2,649,819	-2,666,863	17,044
472310 STATE PERF BASED MAINT REVENUE	0	-421,044	0	0	0%	0	0	0	0	0
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,040,938	-1,050,596	-1,010,615	-1,102,682	109%	-625,188	-1,033,482	-1,033,482	-1,072,030	38,548
474100 HWY MAINT/CONST-OTHER DEPT	-115,242	-109,157	-90,592	-1,105,264	1220%	-147,943	-99,710	-99,710	-115,938	16,228
481100 INTEREST ON INVESTMENTS	-5,000	-22,729	-8,000	-55,479	693%	-4,000	-8,000	-8,000	-70,000	62,000
483300 SALE OF MATERIAL AND SUPPLIES	-67,500	-62,676	-70,000	-105,578	151%	-72,198	-70,000	-70,000	-50,000	-20,000
486300 INSURANCE RECOVERIES	0	-27,657	0	-7,004	0%	0	0	0	0	0
489010 STATE CONTRIB CAPITAL REVENUE	0	-90,635	0	-776,538	0%	0	0	0	0	0
489011 COUNTY CONTRIB CAPITAL REVENUE	0	-44,500	0	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	-700,000	0	-700,000	0	0%	0	-725,000	0	-765,000	40,000
TOTAL HIGHWAY REVENUE	-10,209,558	-10,282,975	-10,309,861	-11,153,409	108%	-4,929,013	-10,213,272	-9,731,470	-10,618,394	405,122
70030110 HIGHWAY ADMINISTRATION										
514100 FICA & MEDICARE TAX	268	329	268	310	116%	115	268	268	268	0
514600 WORKERS COMPENSATION	2	2	2	2	112%	1	2	2	2	0
515800 PER DIEM COMMITTEE	3,500	4,300	3,500	4,050	116%	1,500	3,500	3,500	3,500	0
526100 ADMINISTRATION	400,997	412,173	403,514	421,386	104%	222,897	403,037	403,037	404,837	1,800
531800 MIS DEPARTMENT CHARGEBACKS	3,390	3,507	3,823	5,495	144%	2,575	4,300	4,300	6,013	1,713
533200 MILEAGE	1,300	1,828	1,350	1,862	138%	712	1,350	1,350	1,350	0
551600 INSURANCE-MONIES & SECURITIES	18	0	18	0	0%	0	18	18	18	0
552100 OFFICIALS BONDS	25	23	25	23	93%	23	25	25	25	0
TOTAL HIGHWAY ADMINISTRATION	409,500	422,163	412,500	433,129	105%	227,822	412,500	412,500	416,013	3,513
70030303 LOCAL BRIDGE AIDS										
526100 LOCAL BRIDGE AIDS	45,538	45,538	79,683	79,683	100%	27,156	27,156	27,156	80,741	53,585
TOTAL LOCAL BRIDGE AIDS	45,538	45,538	79,683	79,683	100%	27,156	27,156	27,156	80,741	53,585
70030305 SUPERVISION										
526100 SUPERVISION	110,600	101,376	112,500	105,205	94%	56,821	105,000	105,000	106,000	1,000
TOTAL SUPERVISION	110,600	101,376	112,500	105,205	94%	56,821	105,000	105,000	106,000	1,000

Fund: HIGHWAY	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HIGHWAY	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
70030306 RADIO EXPENSE										
526100 RADIO EXPENSE	2,500	1,034	2,500	1,142	46%	0	2,500	2,500	2,500	0
TOTAL RADIO EXPENSE	2,500	1,034	2,500	1,142	46%	0	2,500	2,500	2,500	0
70030307 GENERAL PUBLIC LIABILITY										
551700 INSURANCE-UMBRELLA	29,080	22,612	30,000	26,036	87%	26,717	25,000	25,000	26,500	1,500
TOTAL GENERAL PUBLIC LIABILITY	29,080	22,612	30,000	26,036	87%	26,717	25,000	25,000	26,500	1,500
70030308 EMPLOYEE TAXES AND BENEFITS										
513000 EMPLOYEE BENEFITS	0	211,550	0	216,748	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	3	0	0	0%	0	0	0	0	0
514800 UNEMPLOYMENT	0	113	0	465	0%	0	0	0	0	0
TOTAL EMPLOYEE TAXES AND BENEFITS	0	211,666	0	217,213	0%	0	0	0	0	0
70030309 FIELD SMALL TOOLS										
534700 FIELD SUPPLIES	0	0	0	0	0%	0	0	0	0	0
TOTAL FIELD SMALL TOOLS	0	0	0	0	0%	0	0	0	0	0
526100 SHOP OPERATIONS	-3,391	-4,208	-3,824	0	0%	0	-4,300	-4,300	-6,014	-1,714
531800 MIS DEPARTMENT CHARGEBACKS	3,391	4,208	3,824	0	0%	0	4,300	4,300	6,014	1,714
70030312 MACHINERY/EQUIPMENT OPERATIONS										
535900 EQUIPMENT AND MAINTENANCE	0	-540,326	0	-424,175	0%	-558,240	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	126,435	0	136,352	0%	149,227	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	0	7,116	0	0	0%	2,878	0	0	0	0
TOTAL MACHINERY/EQUIPMENT OPERATIONS	0	-406,775	0	-287,823	0%	-406,136	0	0	0	0
70030314 BUILDINGS/GROUNDS OPERATIONS										
534700 FIELD SUPPLIES	0	0	0	0	0%	5,154	0	0	0	0
TOTAL BUILDINGS/GROUNDS OPERATIONS	0	0	0	0	0%	5,154	0	0	0	0
70030315 INSURANCE RECOVERY EXPENSE										
526100 INSURANCE RECOVERY EXPENSE	0	17,213	0	12,922	0%	1,434	0	0	0	0
TOTAL INSURANCE RECOVERY EXPENSE	0	17,213	0	12,922	0%	1,434	0	0	0	0
70030316 CAPITAL ASSET ACQUISITION										
581000 CAPITAL EQUIPMENT >\$500	700,000	0	700,000	0	0%	0	725,000	0	750,000	25,000
TOTAL CAPITAL ASSET ACQUISITION	700,000	0	700,000	0	0%	0	725,000	0	750,000	25,000

Fund: HIGHWAY	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
Department: HIGHWAY										
70030317 MATERIAL HANDLING										
534700 FIELD SUPPLIES	0	0	0	0	0%	2,605	0	0	0	0
TOTAL MATERIAL HANDLING	0	0	0	0	0%	2,605	0	0	0	0
70030318 HIGHWAY PAYROLL DEFAULT										
511100 SALARIES PERMANENT REGULAR	2,670,001	2,631,549	2,779,495	2,760,014	99%	1,389,970	2,867,788	2,867,788	2,984,318	116,530
511200 SALARIES-PERMANENT-OVERTIME	196,253	174,622	204,459	145,630	71%	163,464	189,037	189,037	191,291	2,254
511900 LONGEVITY-FULL TIME	19,382	17,318	17,983	16,808	93%	80	17,799	17,799	18,438	639
512100 WAGES-PART TIME	0	4,140	0	6,609	0%	1,129	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	39	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	220,751	208,079	229,648	214,965	94%	112,194	235,209	235,209	244,345	9,136
514200 RETIREMENT-COUNTY SHARE	189,141	184,369	203,012	196,500	97%	103,182	206,000	206,000	209,210	3,210
514400 HEALTH INSURANCE COUNTY SHARE	749,744	743,142	815,660	799,813	98%	431,268	843,250	843,250	862,229	18,979
514500 LIFE INSURANCE COUNTY SHARE	1,381	1,271	1,467	1,271	87%	656	1,316	1,316	1,359	43
514600 WORKERS COMPENSATION	41,909	30,134	43,772	34,798	79%	21,770	42,264	42,264	44,467	2,203
519600 PAYROLL DEFAULT OFFSET	-4,088,562	-4,003,203	-4,295,496	-4,182,595	97%	-2,226,377	-4,402,663	-4,402,663	-4,555,657	-152,994
524000 MISCELLANEOUS EXPENSES	0	8,482	0	6,012	0%	2,740	0	0	0	0
533200 MILEAGE	0	0	0	108	0%	0	0	0	0	0
533500 MEALS AND LODGING	0	58	0	67	0%	30	0	0	0	0
TOTAL HIGHWAY PAYROLL DEFAULT	0	0	0	0	0%	105	0	0	0	0
70030320 CTHS ROUTINE MAINTENANCE										
526100 CTHS ROUTINE MAINTENANCE	2,078,259	1,907,813	2,114,110	1,571,500	74%	866,058	2,062,728	2,062,728	2,075,240	12,512
TOTAL CTHS ROUTINE MAINTENANCE	2,078,259	1,907,813	2,114,110	1,571,500	74%	866,058	2,062,728	2,062,728	2,075,240	12,512
70030321 CTHS SNOW/ICE CONTROL										
526100 CTHS SNOW/ICE CONTROL	1,097,238	977,020	1,145,425	856,844	75%	834,204	1,140,345	1,440,345	1,193,902	53,557
TOTAL CTHS SNOW/ICE CONTROL	1,097,238	977,020	1,145,425	856,844	75%	834,204	1,140,345	1,440,345	1,193,902	53,557
70030322 CTHS ROAD CONSTRUCTION										
526100 CTHS ROAD CONSTRUCTION	1,890,913	1,674,619	1,916,432	1,489,350	78%	15,908	1,875,725	1,575,725	2,123,050	247,325
TOTAL CTHS ROAD CONSTRUCTION	1,890,913	1,674,619	1,916,432	1,489,350	78%	15,908	1,875,725	1,575,725	2,123,050	247,325
70030323 CTHS BRIDGE CONSTRUCTION										
526100 CTHS BRIDGE CONSTRUCTION	140,000	124,637	151,750	146,030	96%	33,610	175,925	135,925	275,000	99,075
TOTAL CTHS BRIDGE CONSTRUCTION	140,000	124,637	151,750	146,030	96%	33,610	175,925	135,925	275,000	99,075
70030325 STHS MAINTENANCE										
526100 STHS MAINTENANCE	2,124,036	2,082,230	2,125,000	1,919,763	90%	1,282,342	2,120,000	2,120,000	1,919,762	-200,238

Fund: HIGHWAY	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HIGHWAY	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
TOTAL STHS MAINTENANCE	2,124,036	2,082,230	2,125,000	1,919,763	90%	1,282,342	2,120,000	2,120,000	1,919,762	-200,238
70030326 STHS ROAD/BRIDGE CONSTRUCTION										
526100 STHS ROAD/BRIDGE CONSTRUCTION	200,000	133,021	195,000	231,460	119%	99,335	185,000	185,000	231,460	46,460
TOTAL STHS ROAD/BRIDGE CONSTRUCTION	200,000	133,021	195,000	231,460	119%	99,335	185,000	185,000	231,460	46,460
70030327 STHS OTHER SERVICES										
526100 STHS OTHER SERVICES	93,051	93,161	99,400	120,259	121%	35,986	99,700	99,700	120,258	20,558
TOTAL STHS OTHER SERVICES	93,051	93,161	99,400	120,259	121%	35,986	99,700	99,700	120,258	20,558
70030329 STATE PERF BASED MAINT EXPENSE										
526100 APPROPRIATION	0	250,597	0	0	0%	0	0	0	0	0
TOTAL STATE PERF BASED MAINT EXPENSE	0	250,597	0	0	0%	0	0	0	0	0
70030330 OTHER LOCAL GOVERNMENT ROADS										
526100 OTHER LOCAL GOVERNMENT ROADS	1,040,938	1,050,597	1,010,615	1,102,682	109%	625,188	1,033,482	1,033,482	1,072,030	38,548
TOTAL OTHER LOCAL GOVERNMENT ROADS	1,040,938	1,050,597	1,010,615	1,102,682	109%	625,188	1,033,482	1,033,482	1,072,030	38,548
70030331 LOCAL DEPARTMENTS										
526100 LOCAL DEPARTMENTS	115,242	109,157	90,592	1,105,264	1220%	147,943	99,710	99,710	115,938	16,228
TOTAL LOCAL DEPARTMENTS	115,242	109,157	90,592	1,105,264	1220%	147,943	99,710	99,710	115,938	16,228
70030332 NON-GOVERNMENTAL CUSTOMERS										
524000 MISCELLANEOUS EXPENSES	0	-1	0	54	0%	493	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	127,663	97,135	116,354	73,177	63%	8,893	115,501	115,501	40,000	-75,501
TOTAL NON-GOVERNMENTAL CUSTOMERS	127,663	97,134	116,354	73,231	63%	9,386	115,501	115,501	40,000	-75,501
70030900 TRANSFERS TO OTHER FUNDS										
591000 TRANSFER TO GENERAL FUND	5,000	22,729	8,000	55,479	693%	4,000	8,000	8,000	70,000	62,000
TOTAL TRANSFERS TO OTHER FUNDS	5,000	22,729	8,000	55,479	693%	4,000	8,000	8,000	70,000	62,000
TOTAL DEPARTMENT REVENUE	-10,209,558	-10,282,975	-10,309,861	-11,153,409	108%	-4,929,013	-10,213,272	-9,731,470	-10,618,394	405,122
TOTAL DEPARTMENT EXPENSE	10,209,558	8,937,542	10,309,861	9,259,368	90%	3,895,638	10,213,272	9,448,272	10,618,394	405,122

Fund: HIGHWAY	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HIGHWAY	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
-ADDITION TO / USE OF FUND BALANCE	0	-1,345,433	0	-1,894,042		-1,033,375	0	-283,198	0	
TOTAL FUND REVENUE	-10,209,558	-10,282,975	-10,309,861	-11,153,409	108%	-4,929,013	-10,213,272	-9,731,470	-10,618,394	405,122
TOTAL FUND EXPENSE	10,209,558	8,937,542	10,309,861	9,259,368	90%	3,895,638	10,213,272	9,448,272	10,618,394	405,122
-ADDITION TO / USE OF FUND BALANCE	0	-1,345,433	0	-1,894,042		-1,033,375	0	-283,198	0	

Landfill Remediation

Department Vision - Where the department would ideally like to be

Manage and maintain the resources and responsibilities for the long-term care, restoration and management of the areas degraded by former landfill operations.

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

Assure facilities and grounds are properly maintained, that appropriate testing and management continues, maintain the methane management system in good working order and manage expensed to minimize potential future impact of the long term care of the site on the tax levy.

Elements of Countywide Mission Fulfilled

Promote safe community
Stewardship of natural resources

Specific Strategic Issues Addressed

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?

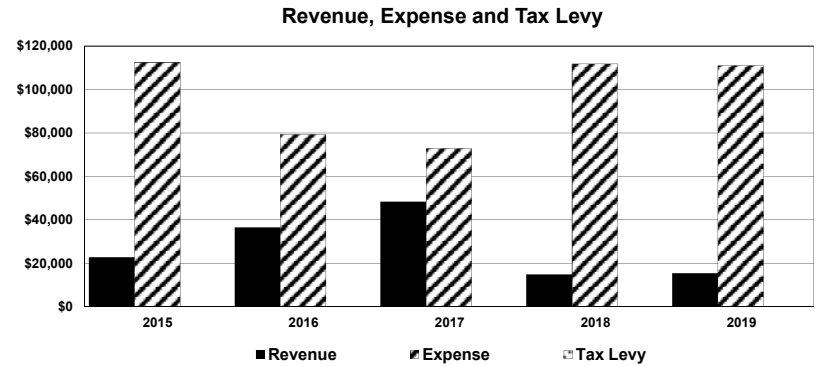
Description	What do the results mean?	2017 Actual	2018 Estimate	2019 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to 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
									2022	0	0
									2023	0	0
Total Expenses	112,443	79,332	72,762	111,781	114,281	111,087	(3,194)	-2.79%			
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					

2019 Highlights & Issues on the Horizon

Interest rates and revenues are increasing, however, still at a low rate.

Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years; 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.



Fund: LANDFILL REMEDIATION										\$ Change
Department: SOLID WASTE SITE	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
25060 LANDFILL REMEDIATION REVENUE										
481160 INTEREST LANDFILL REMEDIATION	-12,500	-27,509	-12,500	-30,786	246%	-22,300	-13,000	-13,000	-13,500	500
481400 INTEREST ON LNG TRM CR INVEST	-1,800	-8,820	-1,800	-17,395	966%	-16,838	-1,800	-1,800	-1,800	0
493010 FUND BALANCE APPLIED	-103,365	0	-101,365	0	0%	0	-99,481	0	-95,787	-3,694
TOTAL LANDFILL REMEDIATION REVENUE	-117,665	-36,329	-115,665	-48,181	42%	-39,138	-114,281	-14,800	-111,087	-3,194
25060372 LANDFILL REMEDIATION OLD										
520900 CONTRACTED SERVICES	30,000	13,141	28,000	14,563	52%	4,601	28,000	28,000	25,000	-3,000
522900 UTILITIES	3,200	1,748	3,200	1,694	53%	697	3,000	3,000	2,800	-200
523100 GROUNDWATER MONITORING	14,000	10,019	14,000	5,885	42%	7,028	13,000	13,000	13,000	0
530500 LICENSES AND PERMITS	115	115	115	115	100%	0	115	115	115	0
535000 REPAIRS AND MAINTENANCE	2,500	7	2,500	0	0%	0	2,500	2,500	2,500	0
551000 INSURANCE	75	57	75	103	138%	114	83	83	86	3
TOTAL LANDFILL REMEDIATION OLD	49,890	25,086	47,890	22,360	47%	12,440	46,698	46,698	43,501	-3,197
25060373 LANDFILL REMEDIATION NEW										
520900 CONTRACTED SERVICES	40,000	33,310	40,000	31,546	79%	9,844	40,000	40,000	40,000	0
522100 WATER TREATMENT/TESTING	2,000	1,825	2,000	1,692	85%	614	2,000	2,000	2,000	0
522900 UTILITIES	3,200	1,748	3,200	4,244	133%	697	3,000	3,000	3,000	0
523100 GROUNDWATER MONITORING	20,000	17,115	20,000	10,929	55%	8,775	20,000	20,000	20,000	0
535000 REPAIRS AND MAINTENANCE	2,500	190	2,500	1,888	76%	0	2,500	0	2,500	0
551000 INSURANCE	75	57	75	103	138%	114	83	83	86	3
TOTAL LANDFILL REMEDIATION NEW	67,775	54,245	67,775	50,402	74%	20,044	67,583	65,083	67,586	3
TOTAL DEPARTMENT REVENUE	-117,665	-36,329	-115,665	-48,181	42%	-39,138	-114,281	-14,800	-111,087	-3,194
TOTAL DEPARTMENT EXPENSE	117,665	79,331	115,665	72,762	63%	32,483	114,281	111,781	111,087	-3,194
-ADDITION TO / USE OF FUND BALANCE	0	43,003	0	24,581		-6,655	0	96,981	0	
TOTAL FUND REVENUE	-117,665	-36,329	-115,665	-48,181	42%	-39,138	-114,281	-14,800	-111,087	-3,194
TOTAL FUND EXPENSE	117,665	79,331	115,665	72,762	63%	32,483	114,281	111,781	111,087	-3,194
-ADDITION TO / USE OF FUND BALANCE	0	43,003	0	24,581		-6,655	0	96,981	0	

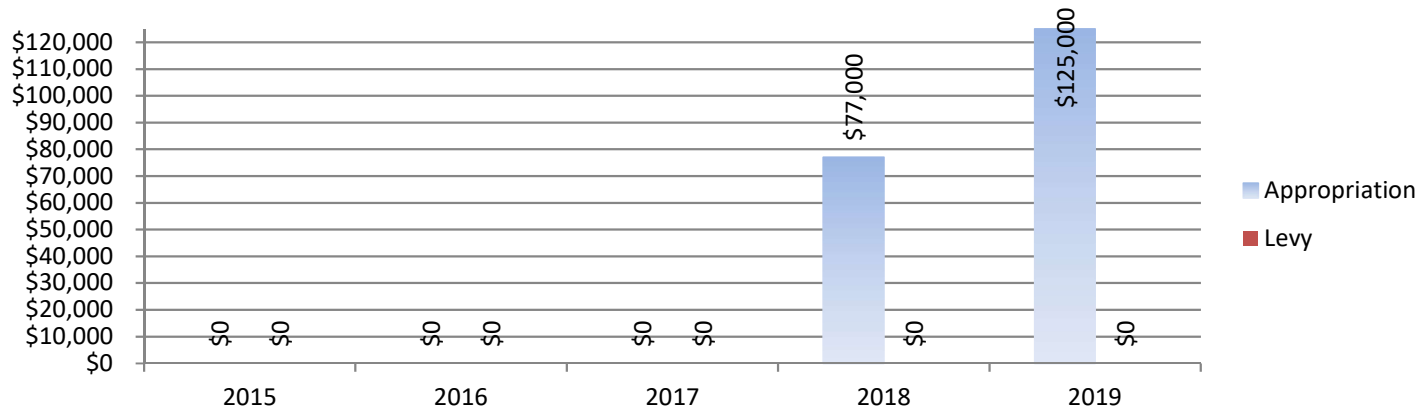
Mid-Continent Railway

Organization Purpose: The mission of Mid-Continent Railway is to educate the public by recreating as accurately as possible the Golden Years of Railroads, from the Civil War days until after World War II, by operating a living railroad with vintage equipment from those times.

Programs Provided to Sauk County Residents: Mid-Continent provides an unique experience for travelers and tourists beyond the normal tourist industry. We enhance the all-important tourism of Sauk County with a special niche of enjoyment coupled with education in a relaxed atmosphere. A destination point for many visitors, bringing many volunteers to the area on a regular basis, using motels and frequenting restaurants. There are special days for Reedsburg, Baraboo and North Freedom residents, and Mid-Continent is in the process of expanding this program to other cities and townships.

Major Goals for Organization for 2019 and Beyond: Repair of the Seeley Creek bridge must be completed in time for the 2019 season, beginning in May. Attendance and ridership is expected to increase, particularly with the return of the Chicago and North Wester 1385 steam engine in 2019/2020.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999362-526100 Appropriation		\$0	\$0	\$0	\$0	0%	\$38,500	\$77,000	\$77,000	\$125,000



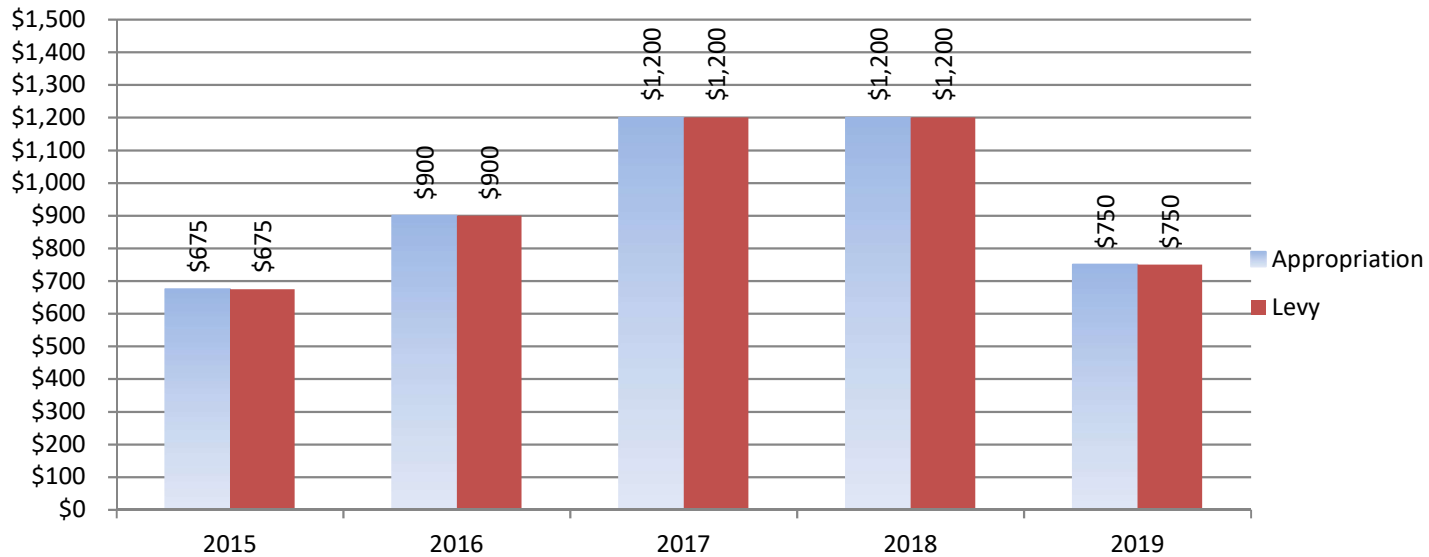
Pink Lady Rail Transit Commission (PLRTC)

Organization Purpose: The Pink Lady Rail Transit Commission (PLRTC) works to ensure a continued high quality rail service to Sauk County businesses along the Madison to Reedsburg state owned rail line. 14 businesses employing over 3,000 employees use the line.

Programs Provided to Sauk County Residents: The commission focuses on creating and keeping good communications between the shippers, the rail operator, and the state DOT. We also lend support to the funding of rail improvements on the Madison to Reedsburg line.

Major Goals for Organization for 2019 and Beyond: Primary goals these years are to monitor the repairs of the Merrimac Bridge and the future funding of the repairs of the ties from Madison to Reedsburg. The total of the two projects scheduled over the next 5 years is over 30,000 million dollars.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999361-526100 Appropriation		\$900	\$900	\$1,200	\$1,200	100%	\$1,200	\$1,200	\$1,200	\$750



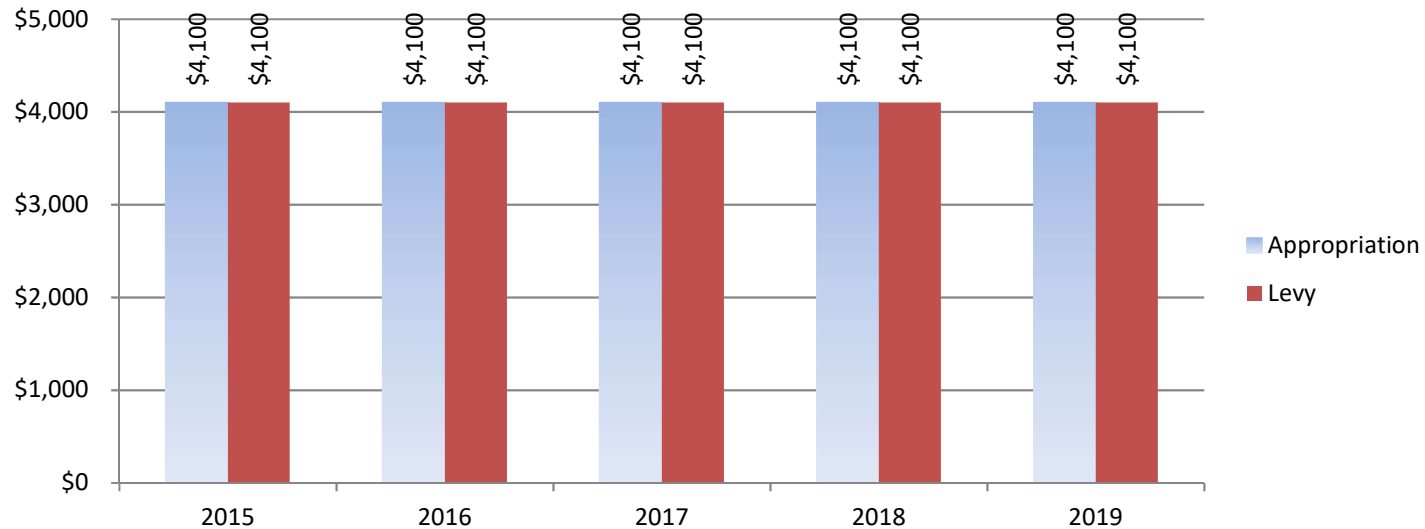
Reedsburg Airport

Organization Purpose: To serve the citizens of Reedsburg and the entire surrounding area with a safe and modern general aviation facility.

Programs Provided to Sauk County Residents: Fly-in Drive-in breakfast, flight training and airplane rides. Fixed Base Operator (FBO) – fuel. Instruction. Supplies. Aircraft storage/rental. Airport management. Aircraft maintenance. EWP interior aircraft services. Aircraft paint. Euroair Aviation.

Major Goals for Organization for 2019 and Beyond: 2019 plan to seal coat pavement infrastructure and begin work on updating Airport Layout Plan. The City is in the planning stages working with Wisconsin Board of Aeronautics, Federal Aviation Administration and other agencies on possibly extending Viking Drive into our Industrial Park. Success of these projects will depend on cooperation along with funding sources.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999350-526100 99002 Appropriation		\$4,100	\$4,100	\$4,100	\$4,100	100%	\$4,100	\$4,100	\$4,100	\$4,100



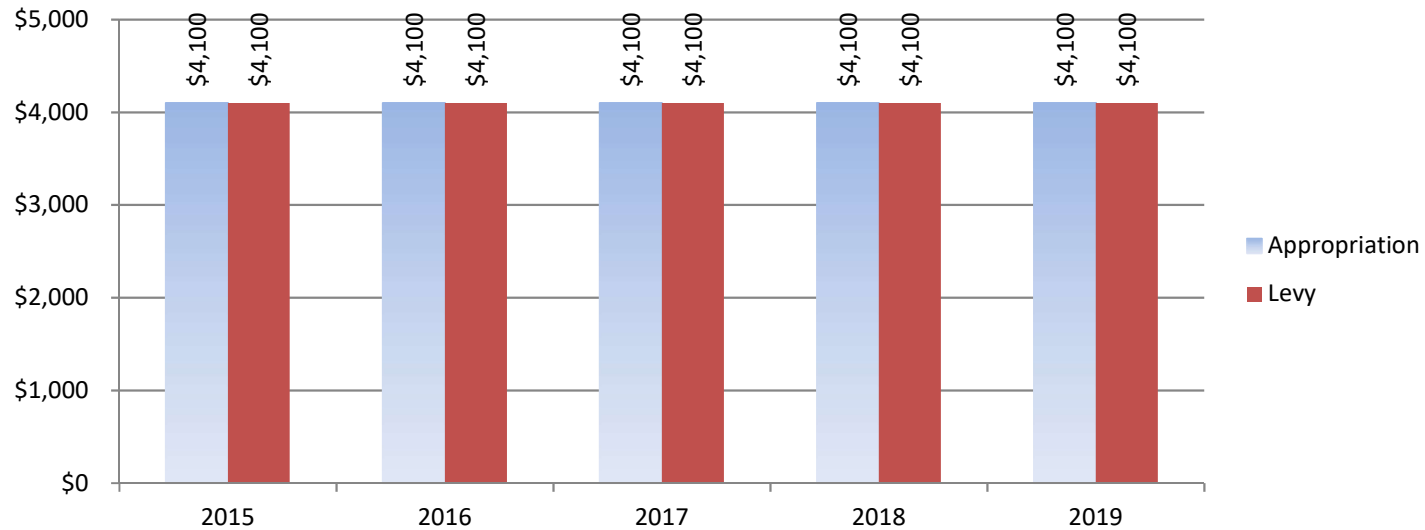
Sauk-Prairie Airport, Inc.

Organization Purpose: Manage the Sauk Prairie Airport on behalf of the Town of Prairie du Sac.

Programs Provided to Sauk County Residents: Training for first responders for aircraft accidents and landing zone procedures. Fly-In programs promoting aviation wit family friendly activities. Speedometer calibration certification on runway for Sauk Prairie Police Department. Aviation job shadowing for local high school students.

Major Goals for Organization for 2019 and Beyond: Construct a Welcome Center which will offer a 24/7 lobby and restrooms for the public. Seal coat the runway.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999350-526100 99003 Appropriation		\$4,100	\$4,100	\$4,100	\$4,100	100%	\$4,100	\$4,100	\$4,100	\$4,100



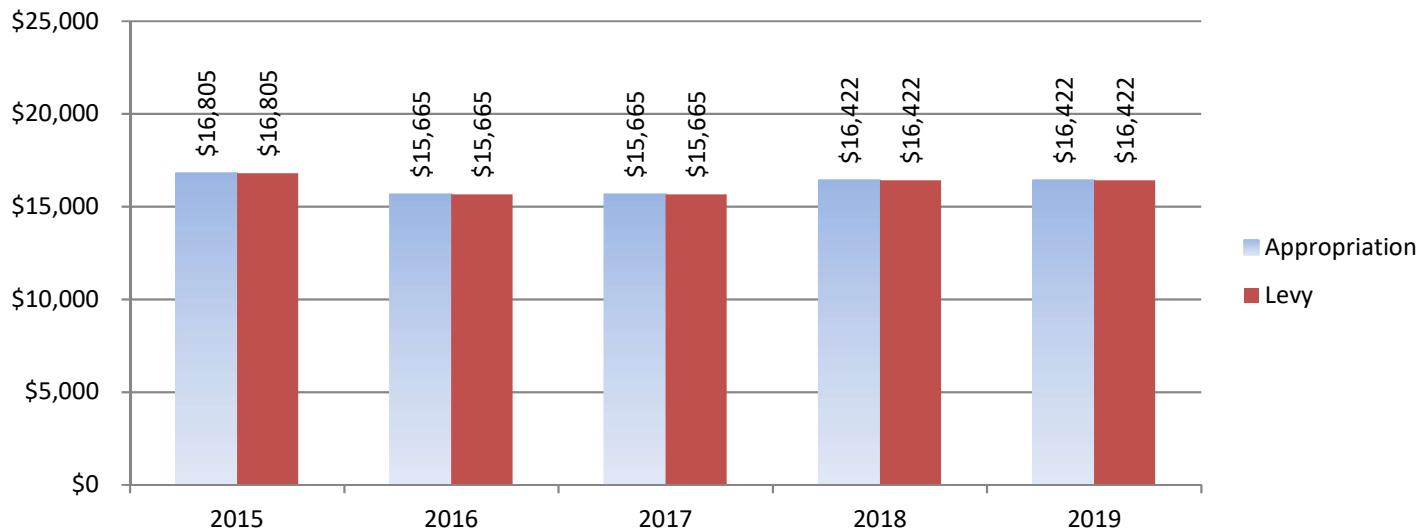
Tri-County Airport

Organization Purpose: Owned jointly by Sauk, Iowa and Richland Counties, the Tri-County Airport is a general utility public airport providing hangar storage, a 5,000 foot runway, and a restaurant operated by a leased contractor. Provide a quality airport to the river valley area. Maintain the Counties' investment in the airport infrastructure. Provide the maximum possible safety in air transportation. Utilize State and Federal aid to limit the financial burden on the Counties.

Programs Provided to Sauk County Residents: Provide a quality airport to the river valley area, with access to the air transportation system. Weather data provided for the Spring Green area. All weather destination for Med Flight and aviation departments of law enforcement, military, and federal, state and local agencies. Provide access to the local business community for national and international companies.

Major Goals for Organization for 2019 and Beyond: Maintain the county investment in the airport infrastructure. Ensure the maximum possible safety in air transportation. Utilize state and federal aid to limit the financial burden on the county for airport operation and development.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999350-526100 99004 Appropriation		\$15,665	\$15,665	\$15,665	\$15,665	100%	\$14,569	\$16,422	\$14,569	\$16,422



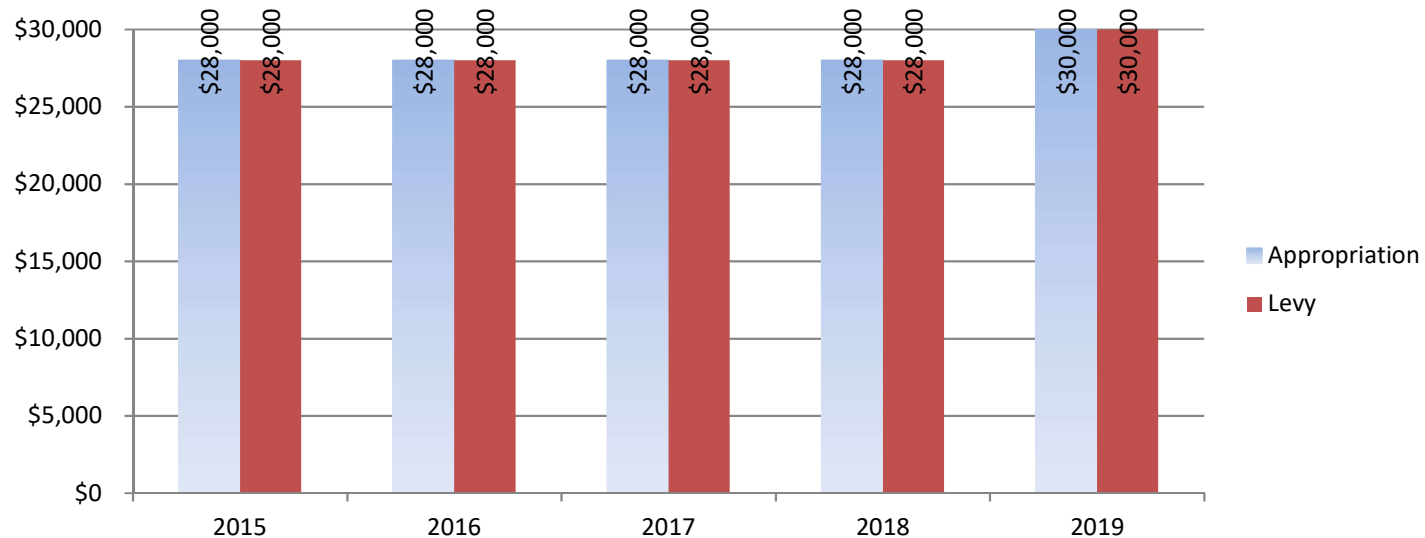
Wisconsin River Rail Transit Commission

Organization Purpose: This Commission is created for the purpose of providing for the continuation of rail service on this branch line including any of the spurs referred to or the preservation of the facilities of continuing such service. Included in this purpose is the acquisition of the entire branch line or any portions thereof by purchase or otherwise, and to operate or contract for its use by any operator, or to maintain and improve it for future use.

Programs Provided to Sauk County Residents: The WRRTC helps preserve rail service to the County, which is a valuable economic support system for a number of local businesses and communities. In 2013 the WRRTC funded a UW-Extension service study analyzing the economic impact of freight rail which showed that publicly owned rail in southern Wisconsin generates a total economic impact of 10,160 jobs, \$614 million in wages, \$1.03 billion in total income, \$1.8 billion in industrial sales, and \$91.9 million in state and local tax revenues. In late 2014 the WRRTC acquired significant track in Sauk County terminating in Reedsburg. This subdivision has been in constant use for numerous years. Now under the purview of the WRRTC, the line is being maintained and preserved for existing customers and communities. WRRTC and WSOR serve 15 Customers in Sauk County. Commodities traveling on the line include: Polypropylene, paper, tin plate, plastic resins, potassium chloride, ammonium sulfate, corn, wheat, soybeans, scrap metal, coke, wood products and ballast rock. WRRTC removed the damaged Sauk City railroad bridge and abandoned trackage to facilitate the creation of the Great Sauk State Trail (GSST), and continues to facilitate the GSST in Dane County.

Major Goals for Organization for 2019 and Beyond: WRRTC continues to preserve and maintain the rail corridor through its counties. While not all of the projects occur in Sauk County, because the rail line is contiguous, Sauk benefits from all improvements along the line. Merrimac bridge rehab, rehab of Waukesha and Watertown subs, bridge upgrades to Prairie du Chien and Reedsburg, marketing rail service to businesses located directly on the WRRTC system, substantial upgrades to tracks that provide access to and from Chicago area and class 1 rail systems.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999360-526100 Appropriation		\$28,000	\$28,000	\$28,000	\$28,000	100%	\$28,000	\$28,000	\$28,000	\$30,000



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Health & Human Services

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

FUNCTIONAL AREA MISSION STATEMENT

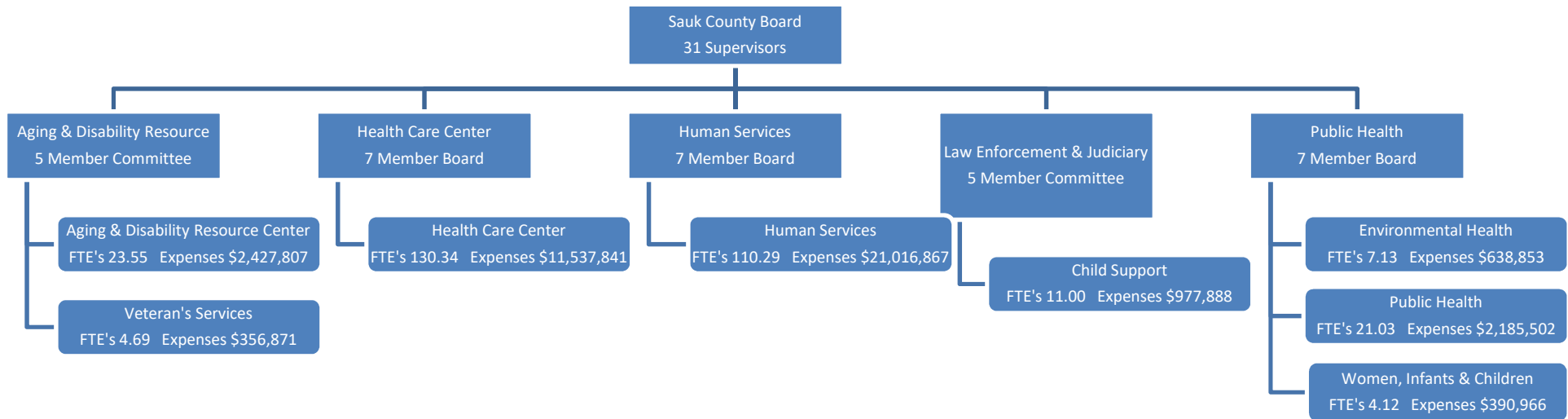
To improve and enhance service delivery provided ensuring collaborative, cost effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments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

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

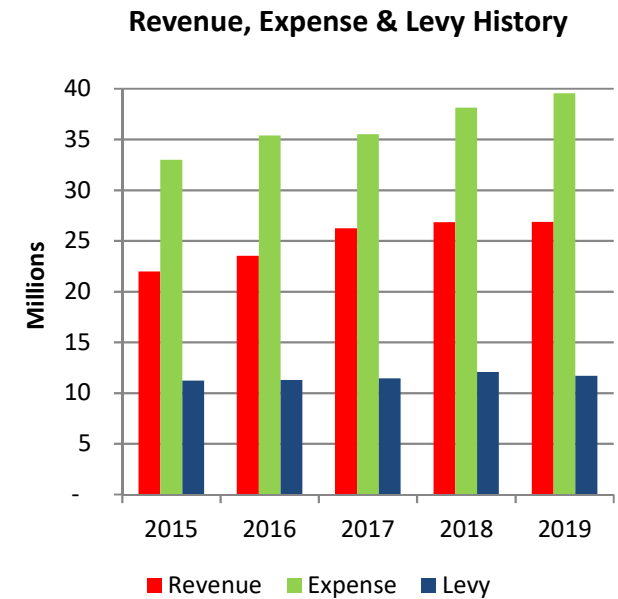
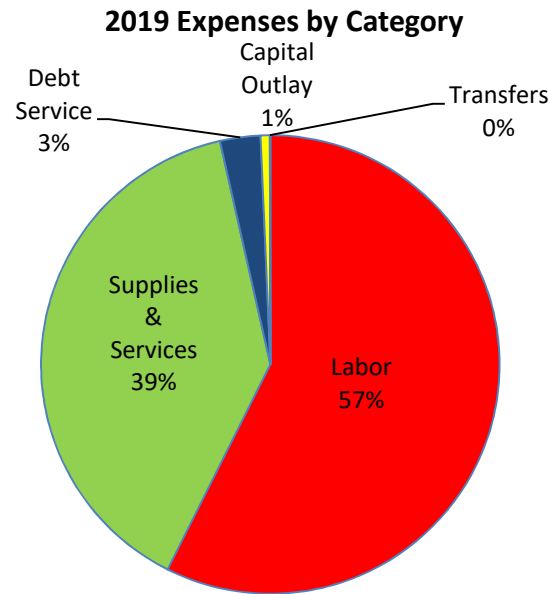
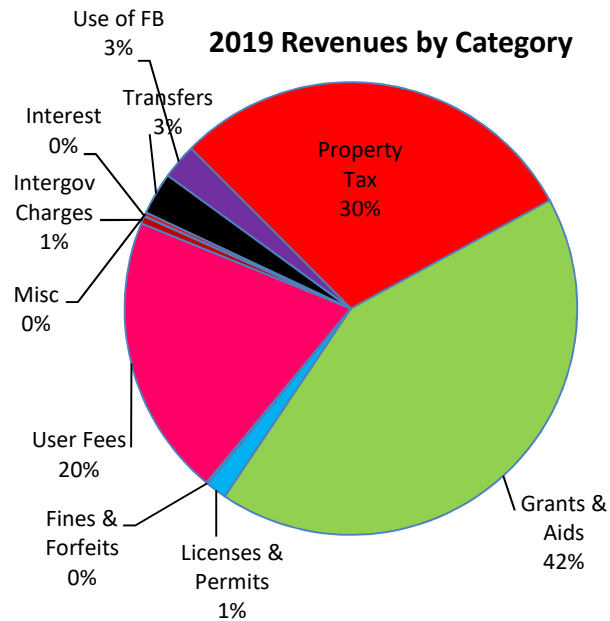
Fiscally responsible / essential services
 Promote safe community
 Encourages economic development
 Development of cultural, social, and community values that enhance human dignity
 Stewardship of natural resources



Health & Human Services

Significant Changes in the Health & Human Services Function for 2019

- Addition of \$106,000 in the Aging & Disability Resource Center for expanded transportation services, home delivered meals and dining site programs due to increased need. Also, a \$70,000 capital purchase for a new bus.
- Expansion of Public Health staff in the dental program, foot clinic and administration to service and support ongoing programs.
- 2019 is the third full year of Sauk County being a full agent for the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) and Wisconsin Department of Health Services (DHS). This added approximately 1,014 inspections of high complexity restaurants, pools, and water attractions.
- Health Care Center reduced labor costs \$83,000 due to multiple retirements and streamlining positions. Also, a \$222,000 revenue increase is projected due to new contracts and expected census at the facility.
- The Veteran's Service office added a half-time Administrative Assistant for \$18,000.
- Human Services added four positions totaling \$368,937 (\$178,567 levy funded). A child protective services assistant supervisor, a children and families social worker, a crisis intervention worker and a child and family psychotherapist.



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	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.	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	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.	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	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.	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%

Aging & Disability Resource Center

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

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

Program Coordinator
1.00 FTE

Aging & Disability Specialist
5.77 FTE

Nutrition & Prevention Specialist
1.00 FTE

Transportation Coordinator
1.00 FTE

Aging Program Specialist
1.00 FTE

Aging Benefits Paraprofessional
2.00 FTE

Meals Coordinator
0.52 FTE

Van Driver / Admin Support
.89 FTE

Program Specialist
1.00 FTE

Disability Benefits Specialist
2.00 FTE

Lead Dining Center Coordinator
.66 FTE

Van Driver
4.15 FTE

Stepping On Grant Coordinator
0.06 FTE

Dining Center Coordinator
1.50 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	-5.85	3.12	2.36	-0.21	2.49
FTE Balance	15.79	18.91	21.27	21.06	23.55

	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					

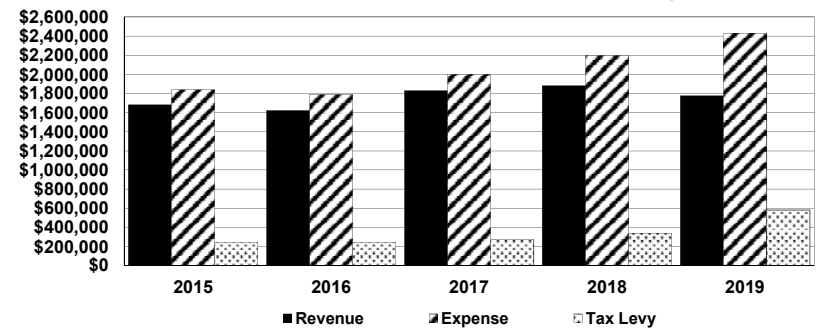
2019 Highlights & Issues on the Horizon

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.

Transportation services are expanding 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. 2019 includes outlay for a new bus. Existing buses are reaching the end of their useful lives and increasingly in need of repairs.

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.

Revenue, Expense and Tax Levy



Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
20054 AGING & DISABILITY RESRCE REV										
411100 GENERAL PROPERTY TAXES	-242,704	-242,704	-272,581	-272,581	100%	-169,375	-338,749	-338,749	-581,970	243,221
422160 HO-CHUNK GAMING GRANT	0	0	0	0	0%	-7,000	-7,000	-7,000	0	-7,000
424182 MIPPA	0	0	0	0	0%	-2,500	0	0	0	0
424502 AGING & DISABIL RESOURCE CENTE	-815,862	-762,568	-868,071	-721,346	83%	-355,086	-846,320	-805,000	-813,784	-32,536
424504 ADRC REGIONAL FUNDS DBS	0	0	0	-180,758	0%	-110,169	0	0	0	0
424505 ADRC GPR CAPITAL	0	0	0	0	0%	0	-86,804	0	0	-86,804
424506 ADRC FFP CAPITAL	0	0	0	0	0%	0	-51,869	0	0	-51,869
425590 IIIB REVENUE CONTROL	-59,271	-51,065	-59,377	-67,130	113%	-7,921	-59,377	-59,377	-58,819	-558
425630 IIID SUPP HOME CARE	-4,192	-4,199	-4,199	-4,169	99%	-1,030	-4,199	-4,199	-4,199	0
425644 ELDERLY BNFT SPEC-MA REV	0	0	0	-6,779	0%	0	0	0	0	0
425645 ADRC REGION ELDER BEN SPEC	0	0	0	-28,867	0%	-31,371	0	0	0	0
425650 STATE BENEFIT SPECIALIST	-28,215	-32,544	-28,215	-39,795	141%	-4,702	-28,215	-28,215	-28,215	0
425651 STATE BENEFIT SPEC-FED MTCH	-28,215	-32,544	-28,215	-28,314	100%	-4,702	-28,215	-28,215	-28,215	0
425655 STATE HLTH INS ASST PROGRAM	-5,000	-5,259	-5,259	-4,308	82%	0	-5,259	-5,259	-3,000	-2,259
425700 IIIC-1 CONGREGATE NUTRITION	-142,794	-89,266	-97,598	-106,442	109%	-3,020	-97,598	-97,598	-97,598	0
425750 NSIP CONG NUTRITION	-16,512	-12,419	0	-44	0%	0	0	0	-15,000	15,000
425760 STATE PHARM ASST PROG	-6,779	-3,558	-6,779	0	0%	0	-6,779	-6,779	-4,000	-2,779
425762 STATE PHARM ASST-FED MTCH	-6,779	-6,462	-6,779	0	0%	0	-6,779	-6,779	-4,000	-2,779
425820 IIIC-2 HOME DELIVERED MEALS	-42,800	-91,348	-91,348	-98,888	108%	-3,708	-91,348	-91,348	-91,348	0
425850 NSIP HOME DEL MEALS	-16,513	-20,250	-36,075	-36,883	102%	-33,131	-36,812	-36,812	-16,000	-20,812
425860 SCSP HOME DEL TRANSPORT	-7,587	0	-7,587	0	0%	0	-7,587	-7,587	-7,587	0
425880 III-E PROGRAM REVENUES	-25,705	-23,759	-25,705	-29,808	116%	-4,117	-25,705	-25,705	-25,705	0
425901 AGING PROGRAM CAPITAL	0	0	0	0	0%	0	-75,000	-75,000	0	-75,000
425950 TRANSPORTATION GRANT	-157,977	-148,907	-148,000	-159,097	107%	-169,550	-153,500	-169,550	-170,000	16,500
425953 VETS TRANSPORTATION GRANT	-700	0	-700	-742	106%	0	0	0	0	0
425955 53.10 TRANSPORTATION GRANT	-75,000	-88,048	-78,000	-55,003	71%	-12,383	-59,000	-89,000	-75,000	16,000
425958 STEPPING ON (W INST HEALTH AG)	0	0	0	0	0%	-2,000	0	-4,000	-4,801	4,801
455640 FAMILY CARE NUTRITION	-4,000	-37,589	-37,000	-52,207	141%	-35,188	-42,000	-72,000	-68,000	26,000
455641 FAMILY CARE TRANSPORTATION	-29,497	-77,398	-63,749	-86,885	136%	-56,515	-78,000	-120,000	-120,000	42,000
466155 AddLIFE TODAY PUBLICATION FEES	-1,600	-2,975	0	-1,025	0%	-1,050	0	0	0	0
466210 CAFE CONNECTIONS REVENUE	0	-155	-200	-173	87%	-67	-200	-200	-200	0
466310 BUS FARES-SHOPPING/GROCERY	-3,000	-1,038	-1,000	-715	72%	-378	-1,000	-1,000	-1,000	0
466320 FUN DAY TRAVELS	-2,000	-1,728	-1,200	-2,235	186%	-1,030	-2,000	-2,000	-2,500	500
466330 TAXI SUBSIDY FEES	-24,000	-25,654	-24,000	-25,991	108%	-14,890	-25,000	-27,500	-27,500	2,500
466340 THE BUS PROGRAM FARES	0	0	0	0	0%	-78	0	0	0	0
466350 VOLUNTEER DRIVER REVENUE	-22,000	-19,121	-24,000	-16,057	67%	-13,548	-16,000	-21,000	-25,000	9,000
466351 VOLUNTEER DRIVER REV VETERANS	-2,000	-1,311	0	-140	0%	-29	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	0	0	0%	-3,319	-15,000	-15,000	0	-15,000
474700 HUMAN SERVICE-COP HOME DELIVER	-2,500	-7,297	-6,700	-5,018	75%	-331	-4,500	0	-2,500	-2,000
481100 INTEREST ON INVESTMENTS	0	-11	0	-35	0%	-11	0	0	0	0
485090 DONATIONS - TAX PREP	0	-201	0	-205	0%	-175	-200	-200	-200	0

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
20054 AGING & DISABILITY RESRCE REV										
485120 DONATIONS ADDLIFE TODAY!	0	-332	0	-114	0%	-1,102	0	-1,100	0	0
485140 DONATIONS ELDER BENEFIT SPEC	0	-133	0	0	0%	0	0	0	0	0
485150 DONATIONS TRANSPORTATION	0	-425	0	-51	0%	-156	0	-500	0	0
485200 DONATIONS CONGREGATE PROGRAM	-24,000	-27,340	-22,000	-18,601	85%	-9,276	-21,000	-21,000	-28,500	7,500
485210 DONATIONS - AGING PROGRAMS	0	0	0	-720	0%	-570	-250	-750	-250	0
485300 DONATIONS HOME DELIVERED PROG	-50,000	-46,027	-48,000	-51,129	107%	-21,290	-42,000	-42,000	-52,716	10,716
485400 DONATIONS - PREVENTION	0	-370	0	-90	0%	-1,060	-200	-1,500	-200	0
485500 DONATIONS - ADRC	0	-61	0	-25	0%	-50	0	-100	0	0
485600 DONATIONS - CAREGIVER	0	-415	0	-200	0%	0	0	0	0	0
486300 INSURANCE RECOVERIES	0	-60	0	0	0%	-5,717	0	-5,716	0	0
492100 TRANSFER FROM GENERAL FUND	0	0	0	0	0%	0	-186,215	0	0	-186,215
493480 CONTINUING APPROP CONGREGATE	0	0	0	0	0%	0	-3,748	0	0	-3,748
493520 USE OF VAN TRUST	0	0	-7,000	0	0%	0	0	0	0	0
493540 CONTINUING APPROP HOME&COMMU	0	0	0	0	0%	0	-30,108	0	0	-30,108
493561 CONTIN APPROP FAM CARE TRANSP	0	0	0	0	0%	0	-10,119	0	0	-10,119
493590 CONT APPROP - ADRC	0	0	0	0	0%	0	-108,453	0	-70,000	-38,453
TOTAL AGING & DISABILITY RESRCE REV	-1,847,202	-1,864,541	-1,999,337	-2,102,566	105%	-1,087,594	-2,602,108	-2,217,738	-2,427,807	-174,301

20054459 AGING DISABILITY RESOURCE CNTR

511100 SALARIES PERMANENT REGULAR	351,855	362,718	386,535	387,270	100%	191,177	419,356	456,167	418,488	-868
511900 LONGEVITY-FULL TIME	1,048	628	732	732	100%	0	880	880	984	104
512100 WAGES-PART TIME	13,027	205	46,616	38,881	83%	25,601	49,163	51,000	51,780	2,617
514100 FICA & MEDICARE TAX	28,108	26,578	33,307	31,503	95%	15,713	34,608	34,608	36,166	1,558
514200 RETIREMENT-COUNTY SHARE	24,151	23,481	29,504	28,817	98%	14,524	30,210	30,210	30,867	657
514400 HEALTH INSURANCE COUNTY SHARE	82,029	60,207	72,296	71,039	98%	39,718	80,173	80,173	84,179	4,006
514500 LIFE INSURANCE COUNTY SHARE	80	88	105	133	126%	112	140	220	164	24
514600 WORKERS COMPENSATION	4,392	3,032	5,381	4,110	76%	2,374	5,141	5,141	5,703	562
515800 PER DIEM COMMITTEE	1,500	500	1,500	700	47%	500	1,500	1,000	1,500	0
521800 PURCHASED SERVICES	350	1,963	1,000	3,232	323%	915	1,000	1,000	1,615	615
522500 TELEPHONE & DAIN LINE	1,500	1,730	1,500	2,029	135%	1,102	1,650	2,200	2,200	550
531100 POSTAGE AND BOX RENT	16,000	5,248	15,000	4,266	28%	369	14,000	14,000	5,000	-9,000
531200 OFFICE SUPPLIES AND EXPENSE	2,000	2,257	2,000	2,785	139%	889	3,000	2,000	3,000	0
531400 SMALL EQUIPMENT	300	520	0	1,571	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	8,019	10,685	9,060	19,216	212%	7,766	8,281	8,281	10,415	2,134
532200 SUBSCRIPTIONS	0	262	0	144	0%	177	0	200	0	0
532400 MEMBERSHIP DUES	650	245	1,000	75	8%	75	1,000	200	250	-750
532800 TRAINING AND INSERVICE	2,000	1,679	2,000	1,560	78%	1,828	2,000	3,000	3,500	1,500
532900 OTHER PUBLICATIONS	6,500	7,224	5,466	4,999	91%	3,933	5,400	6,500	6,000	600
533200 MILEAGE	16,000	14,183	15,000	12,943	86%	6,841	15,000	15,000	15,000	0
533500 MEALS AND LODGING	1,500	729	1,000	209	21%	269	500	500	500	0

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
20054459 AGING DISABILITY RESOURCE CNTR										
534000 OPERATING/MEETING SUPPLIES	2,000	430	500	187	37%	129	250	250	500	250
534900 PROJECT SUPPLIES	0	335	500	0	0%	0	250	0	0	-250
551900 INSURANCE-GENERAL LIABILITY	1,708	1,459	1,800	2,020	112%	2,053	1,800	1,800	2,100	300
559400 INDIRECT COSTS	0	0	0	0	0%	12,547	25,094	25,094	19,970	-5,124
581900 CAPITAL OUTLAY	0	0	0	13,724	0%	0	229,500	0	0	-229,500
TOTAL AGING DISABILITY RESOURCE CNTR	564,717	526,386	631,802	632,144	100%	328,612	929,896	739,424	699,881	-230,015
20054460 IIB BENEFIT SPECIALIST										
531100 POSTAGE AND BOX RENT	0	1	0	65	0%	0	0	0	0	0
TOTAL IIB BENEFIT SPECIALIST	0	1	0	65	0%	0	0	0	0	0
20054462 TRANSPORTATION										
511100 SALARIES PERMANENT REGULAR	88,898	71,198	79,841	107,014	134%	23,008	91,538	50,000	89,213	-2,325
511900 LONGEVITY-FULL TIME	458	658	720	610	85%	0	728	728	19	-709
512100 WAGES-PART TIME	69,157	37,502	64,463	53,306	83%	48,549	65,595	100,000	131,396	65,801
512200 WAGES-PART TIME-OVERTIME	0	0	0	17	0%	119	0	250	0	0
514100 FICA & MEDICARE TAX	12,157	8,049	11,125	11,795	106%	5,385	12,107	12,107	16,909	4,802
514200 RETIREMENT-COUNTY SHARE	9,510	6,277	8,871	8,194	92%	2,668	9,591	5,400	10,515	924
514400 HEALTH INSURANCE COUNTY SHARE	25,292	14,193	24,924	20,757	83%	6,341	27,773	13,000	29,673	1,900
514500 LIFE INSURANCE COUNTY SHARE	66	82	92	113	123%	-2	124	0	86	-38
514600 WORKERS COMPENSATION	1,902	507	1,799	875	49%	672	1,800	1,400	2,638	838
514800 UNEMPLOYMENT	0	681	0	0	0%	0	0	0	0	0
515800 PER DIEM COMMITTEE	400	200	400	200	50%	100	400	300	400	0
521800 PURCHASED SERVICES	780	458	700	1,395	199%	719	700	720	600	-100
522500 TELEPHONE & DAIN LINE	1,000	909	1,000	917	92%	441	1,000	900	1,000	0
531100 POSTAGE AND BOX RENT	800	1,710	1,000	2,882	288%	933	3,500	2,000	1,500	-2,000
531200 OFFICE SUPPLIES AND EXPENSE	550	913	700	1,478	211%	1,044	2,000	2,000	2,000	0
531400 SMALL EQUIPMENT	0	2,872	0	116	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	1,953	689	4,397	3,668	83%	1,753	4,217	4,217	4,158	-59
532100 PUBLICATION OF LEGAL NOTICES	25	32	50	12	24%	0	50	50	25	-25
532200 SUBSCRIPTIONS	0	0	0	57	0%	91	0	100	0	0
532400 MEMBERSHIP DUES	50	0	50	0	0%	0	50	50	50	0
532800 TRAINING AND INSERVICE	250	491	500	175	35%	0	500	500	500	0
532900 OTHER PUBLICATIONS	1,700	1,847	1,700	1,367	80%	2,408	1,500	1,200	3,500	2,000
533200 MILEAGE	400	3,794	500	688	138%	251	500	500	1,000	500
533500 MEALS AND LODGING	200	277	200	277	138%	436	200	1,000	1,000	800
533901 TRANSPORTATION - TAXI	45,000	49,500	45,000	49,275	110%	45,875	50,000	55,000	55,000	5,000
533902 VOLUNTEER DRIVERS	45,000	52,755	53,200	58,300	110%	39,337	55,000	80,000	80,000	25,000
533903 TRANSPORTATION - VETERANS	4,500	6,092	6,000	3,394	57%	3,759	5,000	7,400	6,000	1,000
533904 VOLUNTEER DRIVER MEALS	0	0	0	0	0%	0	200	0	0	-200

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
									Amended To	2019
20054462 TRANSPORTATION										
534000 OPERATING/MEETING SUPPLIES	0	915	200	160	80%	592	200	1,000	750	550
534900 PROJECT SUPPLIES	300	173	1,000	0	0%	0	0	0	0	0
535100 VEHICLE FUEL	14,000	3,916	8,000	4,251	53%	2,766	6,000	6,000	6,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	17,500	11,752	17,500	15,272	87%	5,503	17,500	17,500	17,500	0
551200 INSURANCE-VEHICLE LIABILITY	4,500	2,832	6,000	2,190	37%	3,822	6,000	6,000	3,000	-3,000
551900 INSURANCE-GENERAL LIABILITY	3,157	894	1,500	1,102	73%	1,148	1,500	1,500	1,500	0
552400 INSURANCE-VOLUNTEERS	50	160	50	161	321%	168	200	200	200	0
581900 CAPITAL OUTLAY	0	0	35,000	39,965	114%	800	10,119	0	70,000	59,881
TOTAL TRANSPORTATION	349,555	282,329	376,482	389,980	104%	198,684	375,592	371,022	536,132	160,540
20054464 CONGREGATE NUTRITION MEALS										
511100 SALARIES PERMANENT REGULAR	32,844	46,313	43,434	39,260	90%	22,024	43,644	44,048	47,689	4,045
511900 LONGEVITY-FULL TIME	44	9	0	0	0%	0	14	14	46	32
512100 WAGES-PART TIME	31,150	35,849	30,628	37,465	122%	16,011	33,699	43,500	33,662	-37
514100 FICA & MEDICARE TAX	4,899	6,073	5,666	5,756	102%	2,782	5,919	6,697	6,227	308
514200 RETIREMENT-COUNTY SHARE	2,171	2,800	2,954	2,667	90%	1,670	3,847	3,200	3,570	-277
514400 HEALTH INSURANCE COUNTY SHARE	4,164	6,570	3,251	5,167	159%	7,375	16,035	15,000	19,027	2,992
514500 LIFE INSURANCE COUNTY SHARE	4	22	12	11	95%	14	33	25	19	-14
514600 WORKERS COMPENSATION	768	478	827	469	57%	239	794	600	857	63
514800 UNEMPLOYMENT	0	537	0	178	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	90,250	56,568	70,200	62,240	89%	30,939	87,250	75,250	93,383	6,133
521800 PURCHASED SERVICES	1,000	1,340	1,000	1,243	124%	930	500	1,800	1,250	750
522500 TELEPHONE & DAIN LINE	1,000	1,953	1,500	804	54%	270	1,000	600	750	-250
531100 POSTAGE AND BOX RENT	0	456	1,000	444	44%	0	1,000	0	1,000	0
531200 OFFICE SUPPLIES AND EXPENSE	750	807	750	1,429	191%	802	2,000	2,000	2,500	500
531400 SMALL EQUIPMENT	1,000	1,184	500	1,153	231%	4,833	3,748	7,500	1,500	-2,248
531800 MIS DEPARTMENT CHARGEBACKS	1,194	533	2,849	2,365	83%	854	2,469	2,469	2,732	263
532100 PUBLICATION OF LEGAL NOTICES	0	57	0	0	0%	0	0	0	0	0
532200 SUBSCRIPTIONS	0	0	0	38	0%	41	0	50	0	0
532400 MEMBERSHIP DUES	150	113	150	150	100%	38	150	150	200	50
532800 TRAINING AND INSERVICE	1,900	448	750	581	77%	100	750	200	1,000	250
532900 OTHER PUBLICATIONS	1,500	1,465	1,300	798	61%	1,070	800	2,200	1,500	700
533200 MILEAGE	1,500	2,490	3,000	5,833	194%	4,336	4,417	8,500	6,089	1,672
533500 MEALS AND LODGING	750	15	750	266	35%	58	750	100	500	-250
534000 OPERATING/MEETING SUPPLIES	5,500	8,665	0	5,305	0%	1,724	7,292	4,000	7,550	258
534300 FOOD	0	5,138	6,000	4,689	78%	2,535	7,867	7,000	11,200	3,333
534900 PROJECT SUPPLIES	4,400	329	0	0	0%	0	0	0	500	500
535100 VEHICLE FUEL / OIL	1,500	1,113	1,500	767	51%	266	1,000	600	1,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	1,500	105	1,000	367	37%	2,153	1,000	3,000	1,000	0
539800 EQUIPMENT LEASE	0	2,046	3,600	1,810	50%	878	2,000	2,000	2,000	0

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
20054464 CONGREGATE NUTRITION MEALS										
551900 INSURANCE-GENERAL LIABILITY	603	638	200	710	355%	560	200	0	700	500
553200 RENTS & UTILITIES	8,220	2,832	8,000	3,165	40%	833	4,000	4,000	2,500	-1,500
TOTAL CONGREGATE NUTRITION MEALS	198,761	186,945	190,821	185,130	97%	103,335	232,178	234,503	249,951	17,773
20054465 HOME DELIVERED MEALS										
511100 SALARIES PERMANENT REGULAR	43,549	74,253	59,926	54,343	91%	29,868	56,964	58,000	61,990	5,026
511900 LONGEVITY-FULL TIME	89	72	40	40	100%	0	58	58	52	-6
512100 WAGES-PART TIME	10,518	15,077	22,568	12,086	54%	24,443	31,665	44,000	30,255	-1,410
514100 FICA & MEDICARE TAX	4,143	6,629	6,314	4,955	78%	4,035	6,784	8,000	7,061	277
514200 RETIREMENT-COUNTY SHARE	2,880	4,794	4,078	3,695	91%	2,308	3,820	4,500	4,729	909
514400 HEALTH INSURANCE COUNTY SHARE	7,848	14,049	8,343	10,772	129%	10,132	10,642	19,500	26,293	15,651
514500 LIFE INSURANCE COUNTY SHARE	9	36	18	21	115%	18	21	21	30	9
514600 WORKERS COMPENSATION	650	349	886	229	26%	347	878	700	925	47
514800 UNEMPLOYMENT	0	537	0	0	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	90,250	120,130	131,000	120,960	92%	50,789	120,000	102,000	139,597	19,597
521800 PURCHASED SERVICES	1,700	-68	3,200	692	22%	752	500	775	700	200
522500 TELEPHONE & DAIN LINE	1,000	916	1,300	963	74%	1,008	1,000	2,000	1,000	0
531100 POSTAGE AND BOX RENT	1,500	2,233	2,000	2,647	132%	2,702	2,700	2,700	2,900	200
531200 OFFICE SUPPLIES AND EXPENSE	750	409	500	1,484	297%	1,134	2,200	2,200	2,200	0
531400 SMALL EQUIPMENT	1,000	1,734	1,500	7,330	489%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	1,962	1,301	2,849	2,365	83%	1,193	2,873	2,873	2,876	3
532200 SUBSCRIPTIONS	0	0	0	38	0%	81	0	100	0	0
532400 MEMBERSHIP DUES	150	113	150	150	100%	38	100	100	150	50
532800 TRAINING AND INSERVICE	450	253	750	552	74%	455	750	750	750	0
532900 OTHER PUBLICATIONS	1,500	579	500	798	160%	2,140	775	4,000	3,200	2,425
533200 MILEAGE	1,500	266	1,500	1,004	67%	0	1,700	0	7,750	6,050
533500 MEALS AND LODGING	750	0	750	259	34%	112	500	250	500	0
533902 VOLUNTEER DRIVERS	40,000	42,772	44,039	50,676	115%	20,487	47,500	40,500	45,000	-2,500
534000 OPERATING/MEETING SUPPLIES	26,000	21,690	18,000	20,467	114%	15,152	18,290	14,000	18,500	210
534300 FOOD	0	8,633	7,000	10,872	155%	5,964	13,000	11,000	30,160	17,160
534900 PROJECT SUPPLIES	700	757	1,200	0	0%	0	0	300	0	0
535100 VEHICLE FUEL / OIL	1,500	1,626	1,000	2,671	267%	1,667	2,300	3,300	3,000	700
535200 VEHICLE MAINTENANCE AND REPAIR	1,500	673	1,500	4,211	281%	5,302	1,000	5,500	1,000	0
539800 EQUIPMENT LEASE	0	600	3,600	1,810	50%	878	2,000	2,000	2,000	0
551900 INSURANCE-GENERAL LIABILITY	390	479	100	710	710%	780	100	100	750	650
553200 RENTS & UTILITIES	0	1,388	0	1,055	0%	278	4,000	4,000	3,500	-500
TOTAL HOME DELIVERED MEALS	242,288	322,278	324,611	317,852	98%	182,063	332,120	333,227	396,868	64,748
20054466 HOME & COMMUNITY BASED SRVCS										
511100 SALARIES PERMANENT REGULAR	11,726	17,730	16,554	15,542	94%	10,757	19,535	21,500	24,708	5,173

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
20054466 HOME & COMMUNITY BASED SRVCS										
511900 LONGEVITY-FULL TIME	26	18	40	40	100%	0	58	0	14	-44
512100 WAGES-PART TIME	4,134	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,215	1,324	1,269	1,121	88%	759	1,499	1,499	1,891	392
514200 RETIREMENT-COUNTY SHARE	1,049	1,016	1,128	1,044	93%	713	1,313	1,313	1,619	306
514400 HEALTH INSURANCE COUNTY SHARE	3,233	3,170	3,880	4,765	123%	2,982	5,873	5,000	6,489	616
514500 LIFE INSURANCE COUNTY SHARE	8	7	8	9	118%	6	14	14	19	5
514600 WORKERS COMPENSATION	191	48	160	33	21%	38	179	80	235	56
520900 CONTRACTED SERVICES	0	0	0	0	0%	0	0	0	5,000	5,000
521800 PURCHASED SERVICES	200	1,252	2,500	4,384	175%	1,972	3,000	3,000	2,000	-1,000
522500 TELEPHONE & DAIN LINE	50	0	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	1,500	962	1,000	1,638	164%	716	2,000	1,500	2,000	0
531200 OFFICE SUPPLIES AND EXPENSE	443	280	300	559	186%	87	750	400	750	0
531400 SMALL EQUIPMENT	0	0	0	13	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	268	192	395	328	83%	173	414	414	498	84
532200 SUBSCRIPTIONS	0	0	0	6	0%	10	0	10	0	0
532800 TRAINING AND INSERVICE	500	716	500	650	130%	90	500	400	750	250
532900 OTHER PUBLICATIONS	0	425	0	684	0%	268	700	550	300	-400
533200 MILEAGE	500	1,658	1,000	1,814	181%	1,442	1,500	3,000	2,500	1,000
533500 MEALS AND LODGING	500	0	200	0	0%	0	200	0	200	0
534000 OPERATING/MEETING SUPPLIES	200	645	700	246	35%	309	200	400	500	300
534900 PROJECT SUPPLIES	500	0	200	300	150%	0	200	200	300	100
551900 INSURANCE-GENERAL LIABILITY	104	126	120	99	82%	113	120	120	120	0
TOTAL HOME & COMMUNITY BASED SRVCS	26,347	29,569	29,954	33,274	111%	20,435	38,055	39,400	49,893	11,838
20054469 STATE BENEFIT SPECIALIST										
511100 SALARIES PERMANENT REGULAR	137,755	131,977	136,779	135,139	99%	67,812	137,703	137,703	144,820	7,117
511900 LONGEVITY-FULL TIME	510	494	525	525	100%	0	568	568	609	41
514100 FICA & MEDICARE TAX	10,577	9,801	10,504	10,006	95%	4,928	10,578	10,578	11,125	547
514200 RETIREMENT-COUNTY SHARE	9,125	8,731	9,337	9,209	99%	4,538	9,264	9,264	9,525	261
514400 HEALTH INSURANCE COUNTY SHARE	33,443	30,945	31,857	31,936	100%	17,400	32,105	32,105	33,710	1,605
514500 LIFE INSURANCE COUNTY SHARE	27	31	34	40	117%	20	40	40	42	2
514600 WORKERS COMPENSATION	1,659	1,134	1,703	1,326	78%	772	1,576	1,576	1,760	184
521800 PURCHASED SERVICES	0	0	125	374	299%	277	250	275	300	50
522500 TELEPHONE & DAIN LINE	800	407	500	428	86%	172	400	400	400	0
531100 POSTAGE AND BOX RENT	700	784	500	971	194%	236	1,500	500	1,000	-500
531200 OFFICE SUPPLIES AND EXPENSE	1,200	794	600	923	154%	323	1,000	750	1,000	0
531400 SMALL EQUIPMENT	0	0	0	64	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	3,301	2,235	2,429	2,019	83%	320	2,548	2,548	2,133	-415
532200 SUBSCRIPTIONS	0	0	0	31	0%	51	0	0	0	0
532400 MEMBERSHIP DUES	75	185	200	70	35%	70	150	150	100	-50

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
									2019	2019
20054469 STATE BENEFIT SPECIALIST										
532800 TRAINING AND INSERVICE	500	877	500	520	104%	500	750	750	750	0
532900 OTHER PUBLICATIONS	3,000	1,513	750	911	122%	1,338	900	2,600	2,300	1,400
533200 MILEAGE	4,300	2,765	2,500	2,324	93%	1,043	2,500	2,500	1,750	-750
533500 MEALS AND LODGING	500	83	500	55	11%	31	200	100	100	-100
534000 OPERATING/MEETING SUPPLIES	100	73	100	14	14%	34	0	100	0	0
551900 INSURANCE-GENERAL LIABILITY	633	546	950	606	64%	580	950	950	650	-300
559400 INDIRECT COSTS	0	0	0	0	0%	3,784	7,568	7,568	3,511	-4,057
TOTAL STATE BENEFIT SPECIALIST	208,205	193,374	200,393	197,491	99%	104,228	210,550	211,025	215,585	5,035
20054471 DISABILITY BENEFITS										
511100 SALARIES PERMANENT REGULAR	131,116	131,028	137,829	137,997	100%	73,280	142,851	142,851	150,194	7,343
511900 LONGEVITY-FULL TIME	301	297	377	373	99%	0	423	423	461	38
514100 FICA & MEDICARE TAX	10,053	9,551	10,573	10,027	95%	5,212	10,961	10,961	11,525	564
514200 RETIREMENT-COUNTY SHARE	8,674	8,665	9,398	9,392	100%	4,905	9,599	9,599	9,868	269
514400 HEALTH INSURANCE COUNTY SHARE	30,496	30,208	30,645	30,793	100%	17,558	32,413	32,413	34,034	1,621
514500 LIFE INSURANCE COUNTY SHARE	20	23	27	30	110%	16	31	31	33	2
514600 WORKERS COMPENSATION	1,577	1,141	1,714	1,385	81%	835	1,633	1,633	1,823	190
521800 PURCHASED SERVICES	0	9	125	41	33%	305	125	310	650	525
522500 TELEPHONE & DAIN LINE	350	299	350	304	87%	133	350	250	250	-100
531100 POSTAGE AND BOX RENT	500	945	500	467	93%	151	750	300	400	-350
531200 OFFICE SUPPLIES AND EXPENSE	1,428	434	600	88	15%	285	1,000	500	600	-400
531800 MIS DEPARTMENT CHARGEBACKS	2,112	2,036	2,375	1,971	83%	341	2,602	2,602	2,200	-402
532200 SUBSCRIPTIONS	0	0	0	0	0%	56	0	60	0	0
532400 MEMBERSHIP DUES	100	70	100	70	70%	70	100	100	100	0
532800 TRAINING AND INSERVICE	500	263	500	150	30%	390	500	500	500	0
532900 OTHER PUBLICATIONS	2,000	1,034	750	0	0%	1,471	0	2,800	2,000	2,000
533200 MILEAGE	2,000	1,433	1,500	1,795	120%	341	2,000	1,000	1,000	-1,000
533500 MEALS AND LODGING	500	492	200	6	3%	13	200	50	200	0
534000 OPERATING/MEETING SUPPLIES	0	33	0	0	0%	37	0	100	0	0
551900 INSURANCE-GENERAL LIABILITY	578	498	1,000	592	59%	594	1,000	1,000	600	-400
559400 INDIRECT COSTS	0	0	0	0	0%	3,585	7,170	7,170	6,071	-1,099
TOTAL DISABILITY BENEFITS	192,305	188,460	198,563	195,479	98%	109,579	213,708	214,653	222,509	8,801
20054476 FAMILY CAREGIVER SUPPORT PROGR										
511100 SALARIES PERMANENT REGULAR	5,778	30,644	19,976	18,602	93%	13,053	20,798	20,798	25,051	4,253
511900 LONGEVITY-FULL TIME	9	9	20	20	100%	0	25	25	22	-3
514100 FICA & MEDICARE TAX	443	2,288	1,530	1,360	89%	942	1,593	1,593	1,918	325
514200 RETIREMENT-COUNTY SHARE	382	1,549	1,360	1,265	93%	875	1,395	1,395	1,642	247
514400 HEALTH INSURANCE COUNTY SHARE	1,022	5,021	3,543	6,133	173%	3,445	6,667	6,667	7,001	334
514500 LIFE INSURANCE COUNTY SHARE	3	6	6	6	100%	4	8	8	9	1

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
20054476 FAMILY CAREGIVER SUPPORT PROGR										
514600 WORKERS COMPENSATION	69	46	110	35	32%	61	105	105	111	6
520900 CONTRACTED SERVICES	36,345	36	0	0	0%	0	0	0	0	0
521800 PURCHASED SERVICES	0	80	125	175	140%	55	125	125	175	50
531100 POSTAGE AND BOX RENT	350	772	1,500	864	58%	133	1,000	300	500	-500
531200 OFFICE SUPPLIES AND EXPENSE	0	232	200	65	33%	34	200	100	200	0
531400 SMALL EQUIPMENT	0	0	0	13	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	118	42	507	422	83%	194	468	468	481	13
532800 TRAINING AND INSERVICE	300	1,226	500	30	6%	0	500	100	250	-250
532900 OTHER PUBLICATIONS	1,000	1,223	466	911	196%	268	900	600	400	-500
533200 MILEAGE	800	0	1,500	0	0%	0	0	0	500	500
533500 MEALS AND LODGING	0	178	500	0	0%	0	200	0	200	0
534000 OPERATING/MEETING SUPPLIES	0	378	0	524	0%	135	1,000	500	1,000	0
537120 RESPITE CARE	8,000	6,444	5,000	5,735	115%	2,860	6,000	6,000	6,500	500
551900 INSURANCE-GENERAL LIABILITY	28	142	100	127	127%	127	100	100	125	25
TOTAL FAMILY CAREGIVER SUPPORT PROGR	54,647	50,314	36,943	36,288	98%	22,187	41,084	38,884	46,085	5,001
20054479 PREVENTION & NUTRITION										
511100 SALARIES PERMANENT REGULAR	2,141	6,794	3,925	3,858	98%	2,939	4,092	4,092	2,759	-1,333
511900 LONGEVITY-FULL TIME	9	9	0	0	0%	0	0	0	3	3
514100 FICA & MEDICARE TAX	164	503	300	285	95%	213	313	313	211	-102
514200 RETIREMENT-COUNTY SHARE	142	354	267	262	98%	197	274	274	181	-93
514400 HEALTH INSURANCE COUNTY SHARE	737	1,421	583	1,470	252%	828	1,590	1,590	835	-755
514500 LIFE INSURANCE COUNTY SHARE	1	1	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	26	4	3	2	73%	12	2	2	1	-1
520900 CONTRACTED SERVICES	7,157	0	0	0	0%	0	0	0	0	0
521800 PURCHASED SERVICES	0	295	125	0	0%	10	0	10	0	0
531100 POSTAGE AND BOX RENT	0	26	500	144	29%	71	200	200	200	0
531200 OFFICE SUPPLIES AND EXPENSE	0	1,138	2,000	20	1%	91	500	500	250	-250
531800 MIS DEPARTMENT CHARGEBACKS	0	50	115	96	83%	43	104	104	113	9
532800 TRAINING AND INSERVICE	0	0	400	0	0%	0	400	400	400	0
532900 OTHER PUBLICATIONS	0	4	0	0	0%	0	0	0	0	0
533200 MILEAGE	0	0	1,000	0	0%	0	200	200	200	0
533500 MEALS AND LODGING	0	0	400	0	0%	196	400	400	400	0
534000 OPERATING/MEETING SUPPLIES	0	0	0	444	0%	240	200	200	500	300
551900 INSURANCE-GENERAL LIABILITY	0	36	150	28	19%	28	150	150	50	-100
TOTAL PREVENTION & NUTRITION	10,377	10,634	9,768	6,609	68%	4,868	8,425	8,435	6,103	-2,322
20054488 AGING PROGRAMS CAPITAL										
581900 CAPITAL OUTLAY	0	0	0	5,025	0%	4,104	220,500	0	0	-220,500

Fund: AGING & DISABILITY RESOURCE CE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: AGING & DISABILITY RESOURCE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
TOTAL AGING PROGRAMS CAPITAL	0	0	0	5,025	0%	4,104	220,500	0	0	-220,500
20054489 STEPPING ON GRANT										
512100 WAGES-PART TIME	0	0	0	0	0%	1,082	0	2,500	1,820	1,820
514100 FICA & MEDICARE TAX	0	0	0	0	0%	74	0	150	139	139
514200 RETIREMENT-COUNTY SHARE	0	0	0	0	0%	0	0	0	119	119
514600 WORKERS COMPENSATION	0	0	0	0	0%	11	0	20	22	22
532800 TRAINING AND INSERVICE	0	0	0	0	0%	325	0	970	1,300	1,300
533200 MILEAGE	0	0	0	0	0%	378	0	700	300	300
533500 MEALS AND LODGING	0	0	0	0	0%	268	0	540	800	800
534000 OPERATING/MEETING SUPPLIES	0	0	0	0	0%	50	0	120	300	300
TOTAL STEPPING ON GRANT	0	0	0	0	0%	2,188	0	5,000	4,800	4,800
TOTAL DEPARTMENT REVENUE	-1,847,202	-1,864,541	-1,999,337	-2,102,566	105%	-1,087,594	-2,602,108	-2,217,738	-2,427,807	-174,301
TOTAL DEPARTMENT EXPENSE	1,847,202	1,790,290	1,999,337	1,999,337	100%	1,080,285	2,602,108	2,195,573	2,427,807	-174,301
-ADDITION TO / USE OF FUND BALANCE	0	-74,251	0	-103,230		-7,309	0	-22,165	0	
TOTAL FUND REVENUE	-1,847,202	-1,864,541	-1,999,337	-2,102,566	105%	-1,087,594	-2,602,108	-2,217,738	-2,427,807	-174,301
TOTAL FUND EXPENSE	1,847,202	1,790,290	1,999,337	1,999,337	100%	1,080,285	2,602,108	2,195,573	2,427,807	-174,301
-ADDITION TO / USE OF FUND BALANCE	0	-74,251	0	-103,230		-7,309	0	-22,165	0	

Child Support

Department Vision - Where the department would ideally like to be

Provide services to lessen the number of children living in poverty and increase the number of children receiving support from both parents.

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

Provide effective and quality services to the public with respect to establishment and enforcement of child support, medical support, establishment of paternity, and all other functions of the child support program.

Elements of Countywide Mission Fulfilled

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

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%

Child Support

Oversight Committee: **Law Enforcement & Judiciary**

Child Support Administrator
1.00 FTE

**Assistant Corporation
Counsel ***
1.00 FTE

Child Support Paraprofessional
4.00 FTE

Accounting Assistant
1.00 FTE

Program Assistant
4.00 FTE

Program Specialist
1.00 FTE

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

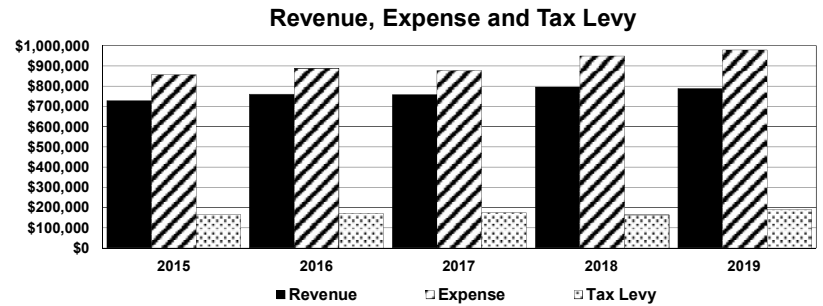
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	11.00	11.00	11.00	11.00	11.00

	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											

2019 Highlights & Issues on the Horizon

No change is expected 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.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CHILD SUPPORT	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10052 CHILD SUPPORT REVENUE										
411100 GENERAL PROPERTY TAXES	-169,337	-169,337	-173,918	-173,918	100%	-81,545	-163,090	-163,090	-189,303	26,213
424540 ACT IV-D AGENCY REVENUE	-738,257	-741,321	-744,810	-741,408	100%	-215,575	-751,563	-780,365	-773,385	21,822
441250 BLOOD TEST FEES	-3,000	-4,528	-3,000	-3,032	101%	-1,679	-3,000	-3,000	-3,000	0
441260 SERVICE FEES	-12,000	-14,129	-12,000	-12,800	107%	-7,243	-12,000	-12,000	-12,000	0
441270 VITAL STATISTICS FEES	-100	-76	-100	-31	31%	-55	-100	-100	-100	0
451650 COPIER/POSTAGE/MISC	-100	0	-100	-133	133%	-35	-100	-100	-100	0
484160 MISCELLANEOUS REVENUES	0	-632	0	0	0%	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0%	0	-3,341	0	0	-3,341
TOTAL CHILD SUPPORT REVENUE	-922,794	-930,023	-933,928	-931,323	100%	-306,132	-933,194	-958,655	-977,888	44,694
10052451 IV-D AGENCY-CHILD SUPPORT										
511100 SALARIES PERMANENT REGULAR	466,283	482,409	480,243	466,038	97%	240,027	491,560	494,491	503,414	11,854
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	0%	0	0	27,288	0	0
511900 LONGEVITY-FULL TIME	3,715	3,366	3,575	3,173	89%	0	3,175	2,598	2,738	-437
514100 FICA & MEDICARE TAX	35,955	35,340	37,012	34,195	92%	17,212	37,847	40,115	38,721	874
514200 RETIREMENT-COUNTY SHARE	31,020	30,112	32,900	30,896	94%	16,081	33,147	35,133	33,153	6
514400 HEALTH INSURANCE COUNTY SHARE	138,342	128,143	131,904	120,017	91%	66,039	123,616	119,046	152,958	29,342
514500 LIFE INSURANCE COUNTY SHARE	320	311	297	219	74%	112	218	264	246	28
514600 WORKERS COMPENSATION	329	249	339	264	78%	144	297	314	253	-44
520900 CONTRACTED SERVICES	160,834	140,004	152,742	147,023	96%	73,311	155,314	155,314	163,218	7,904
521100 MEDICAL EXAMINATIONS	7,500	2,628	7,500	3,129	42%	1,162	5,000	2,500	5,000	0
521900 OTHER PROFESSIONAL SERVICES	20,000	18,047	20,000	16,613	83%	6,601	22,000	18,000	22,000	0
522500 TELEPHONE & DAIN LINE	2,000	1,242	2,000	1,018	51%	584	2,000	1,500	2,000	0
523900 INTERPRETER FEES	1,000	558	1,000	173	17%	300	1,000	750	1,000	0
531100 POSTAGE AND BOX RENT	18,000	13,091	18,000	13,477	75%	7,386	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	12,000	6,735	12,000	8,830	74%	4,343	13,341	11,000	10,000	-3,341
531800 MIS DEPARTMENT CHARGEBACKS	16,246	20,166	25,166	27,601	110%	11,707	19,429	19,429	17,937	-1,492
532400 MEMBERSHIP DUES	1,350	90	1,350	779	58%	779	1,350	1,350	1,350	0
532800 TRAINING AND INSERVICE	2,500	2,011	2,500	854	34%	80	2,500	1,000	2,500	0
533200 MILEAGE	1,500	1,105	1,500	656	44%	106	1,500	600	1,500	0
533500 MEALS AND LODGING	2,500	1,168	2,500	1,435	57%	20	2,500	600	2,500	0
537800 VITAL STATISTICS FEES	250	120	250	120	48%	110	250	250	250	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CHILD SUPPORT	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	Amended To
									2019	2019
10052451 IV-D AGENCY-CHILD SUPPORT										
552100 OFFICIALS BONDS	1,150	701	1,150	701	61%	701	1,150	1,150	1,150	0
TOTAL IV-D AGENCY-CHILD SUPPORT	922,794	887,597	933,928	877,212	94%	446,804	933,194	948,692	977,888	44,694
TOTAL DEPARTMENT REVENUE	-922,794	-930,023	-933,928	-931,323	100%	-306,132	-933,194	-958,655	-977,888	44,694
TOTAL DEPARTMENT EXPENSE	922,794	887,597	933,928	877,212	94%	446,804	933,194	948,692	977,888	44,694
-ADDITION TO / USE OF FUND BALANCE	0	-42,427	0	-54,111		140,672	0	-9,963	0	
TOTAL FUND REVENUE	-922,794	-930,023	-933,928	-931,323	100%	-306,132	-933,194	-958,655	-977,888	44,694
TOTAL FUND EXPENSE	922,794	887,597	933,928	877,212	94%	446,804	933,194	948,692	977,888	44,694
-ADDITION TO / USE OF FUND BALANCE	0	-42,427	0	-54,111		140,672	0	-9,963	0	

DOG LICENSE FUND

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Licenses & Permits	27,314	25,898	25,811	23,450	24,000	23,450
Use of Fund Balance	0	1,228	264	0	0	0
Total Revenues	27,314	27,126	26,075	23,450	24,000	23,450

Expenses

Supplies & Services	27,187	27,126	26,075	23,450	24,000	23,450
Addition to Fund Balance	127	0	0	0	0	0
Total Expenses	27,314	27,126	26,075	23,450	24,000	23,450

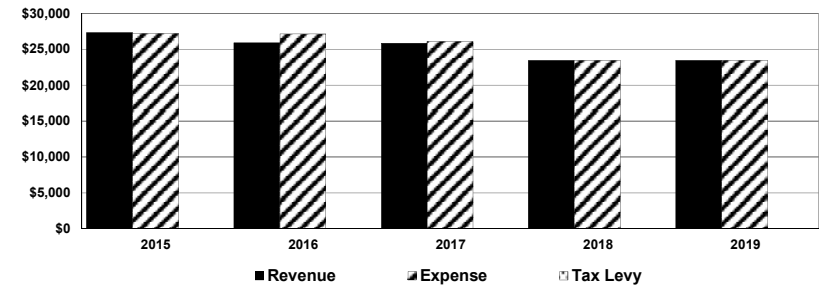
Beginning of Year Fund Balance	1,101	1,228	0	(264)		(264)
End of Year Fund Balance	1,228	0	(264)	(264)		(264)

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Licenses & Permits	(550)	-2.29%	None	0	0
Use of Fund Balance	0	0.00%		0	0
2019 Total	(550)	-2.29%		0	0
2020				0	0
2021				0	0
2022				0	0
2023				0	0

2019 Highlights & Issues on the Horizon

None

Revenue, Expense and Tax Levy



Fund: DOG LICENSE	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: COUNTY POUND	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
82026 DOG LICENSE REVENUE										
442100 DOG LICENSE FEES	-26,772	-25,898	-27,736	-25,811	93%	-18,266	-24,000	-23,450	-23,450	-550
493010 FUND BALANCE APPLIED	-1,228	0	-264	0	0%	0	0	0	0	0
TOTAL DOG LICENSE REVENUE	-28,000	-25,898	-28,000	-25,811	92%	-18,266	-24,000	-23,450	-23,450	-550
82026413 DOG FUND EXPENSES										
520100 CONSULTANT AND CONTRACTUAL	24,600	24,468	24,600	23,240	94%	11,488	20,600	20,000	20,000	-600
531200 OFFICE SUPPLIES AND EXPENSE	450	402	450	402	89%	476	450	500	500	50
532100 PUBLICATION OF LEGAL NOTICES	150	97	150	135	90%	145	150	150	150	0
559200 LOCAL OFFICIALS REIMBURSE	2,800	2,159	2,800	2,298	82%	0	2,800	2,800	2,800	0
TOTAL DOG FUND EXPENSES	28,000	27,126	28,000	26,075	93%	12,109	24,000	23,450	23,450	-550
TOTAL DEPARTMENT REVENUE	-28,000	-25,898	-28,000	-25,811	92%	-18,266	-24,000	-23,450	-23,450	-550
TOTAL DEPARTMENT EXPENSE	28,000	27,126	28,000	26,075	93%	12,109	24,000	23,450	23,450	-550
-ADDITION TO / USE OF FUND BALANCE	0	1,228	0	264		-6,157	0	0	0	
TOTAL FUND REVENUE	-28,000	-25,898	-28,000	-25,811	92%	-18,266	-24,000	-23,450	-23,450	-550
TOTAL FUND EXPENSE	28,000	27,126	28,000	26,075	93%	12,109	24,000	23,450	23,450	-550
-ADDITION TO / USE OF FUND BALANCE	0	1,228	0	264		-6,157	0	0	0	

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	User Fees / Misc.	\$0	100% of Elevated Blood Lead Levels (EBLL) over 5 are investigated and followed up.
			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	User Fees / Misc.	\$0	0.05
			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	User Fees / Misc.	\$1,819	0.01
			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	User Fees / Misc.	\$1,500	0.07
			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	User Fees / Misc.	\$551,687	6.40
			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	User Fees / Misc.	\$0	0.20
			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			TOTAL REVENUES	\$590,950	7.13
			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%

Health Departments

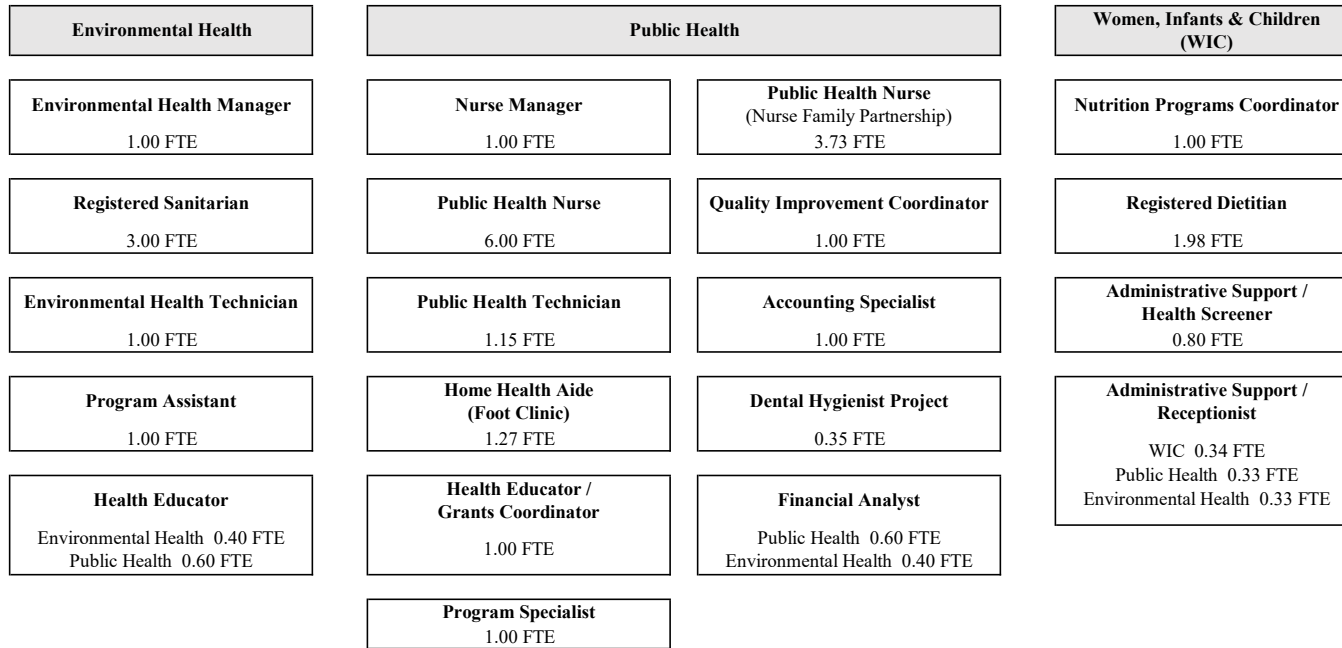
Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE



	2015	2016	2017	2018	2019
Public Health					
FTE Change	0.70	0.83	3.77	0.59	3.06
FTE Balance	12.78	13.61	17.38	17.97	21.03
Environmental Health					
FTE Change	0.65	0.17	2.26	0.65	-0.35
FTE Balance	4.40	4.57	6.83	7.48	7.13
Women, Infants & Children (WIC)					
FTE Change	2.50	-1.93	-0.21	-0.90	0.00
FTE Balance	7.16	5.23	5.02	4.12	4.12
Total					
FTE Change	3.85	-0.93	5.82	0.34	2.71
FTE Balance	24.34	23.41	29.23	29.57	32.28

	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	551,306	34,171	6.61%	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%	2020	25,000	25,000
Miscellaneous	7,108	13,328	10,006	5,120	2,040	2,200	160	7.84%	2021	0	0
Use of Fund Balance	0	24,194	0	31,213	220,840	0	(220,840)	-100.00%	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											

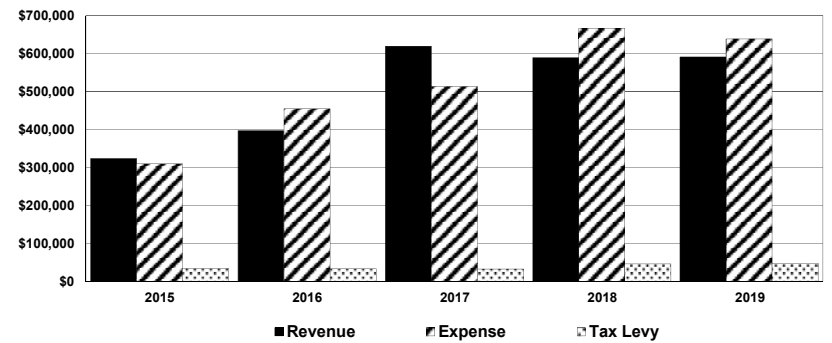
2019 Highlights & Issues on the Horizon

The South Central Environmental Health Consortium (with Sauk, Adams and Juneau Counties) dissolved effective December 31, 2016.

Sauk County has expanded its services due to the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) merger with the Wisconsin Department of Health Services (DHS). Sauk County was already a full agent for DATCP, but will now be becoming a full agent for DHS. This means adding approximately 1,014 inspections of high complexity restaurants, pools, water attractions.

Both of these changes necessitated an increase in staff for the program. In 2019 the Environmental Health Technician was reclassified to Sanitarian.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ENVIRONMENTAL HEALTH	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10048 ENVIRONMENTAL HEALTH REVENUE										
411100 GENERAL PROPERTY TAXES	-33,373	-33,373	-32,955	-32,955	100%	-22,975	-45,949	-45,949	-47,903	1,954
424160 PREVENTION GRANT	-9,500	-18,223	-9,140	0	0%	0	0	0	0	0
424170 LEAD GRANT	-6,400	-4,183	-2,496	0	0%	0	-2,496	0	0	-2,496
424201 RETAIL FOOD LICENSES	-65,824	-72,357	-467,428	-484,643	104%	-259,250	-474,022	-493,158	-494,887	20,865
424350 RADON TESTING GRANT	-7,676	-8,310	-7,676	-7,719	101%	-3,995	-7,719	-7,719	-7,719	0
424492 TRANSIENT WELL WATER	-79,350	-94,290	-29,085	-34,487	119%	-14,719	-28,415	-28,415	-28,225	-190
424493 SANITATION PROGRAM	-110,832	-141,323	0	-15,596	0%	0	0	0	0	0
424495 TAKING ACTION DATA GRANT	0	-9,444	0	0	0%	0	0	0	0	0
441500 TATTOO LICENSES	-1,688	-1,796	-2,052	-1,638	80%	-688	-1,380	-1,380	-1,819	439
441520 DATCP PLAN REVIEWS	0	0	0	-3,700	0%	-2,425	-1,200	-3,200	-1,600	400
441530 DATCP PRE-INSPECTIONS	0	0	0	-57,018	0%	-24,755	-33,333	-35,155	-44,000	10,667
441540 DATCP RE-INSPECTIONS	0	0	0	-3,687	0%	-6,500	-7,200	-13,400	-9,000	1,800
442400 LATE FEES	0	0	0	-10	0%	0	0	0	0	0
465110 RADON TESTING KIT SALES	-1,500	-1,663	-1,500	-813	54%	-534	-1,500	-1,500	-1,500	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-31,974	-31,974	0	0	0%	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	0	-9,929	0	-10,006	0%	-2,940	-2,040	-5,120	-2,200	160
486300 INSURANCE RECOVERIES	0	-3,399	0	0	0%	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	-106,341	0	-82,077	0	0%	0	-220,840	0	0	-220,840
TOTAL ENVIRONMENTAL HEALTH REVENUE	-454,458	-430,264	-634,409	-652,272	103%	-338,780	-826,094	-634,996	-638,853	-187,241
10048410 ENVIRONMENTAL HEALTH PROGRAM										
511100 SALARIES PERMANENT REGULAR	175,812	207,062	300,443	303,625	101%	154,286	324,313	324,313	395,149	70,836
511900 LONGEVITY-FULL TIME	140	140	232	160	69%	0	321	321	665	344
512100 WAGES-PART TIME	61,747	80,323	52,739	43,662	83%	27,094	79,293	79,293	25,495	-53,798
512200 WAGES-PART TIME-OVERTIME	0	73	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	197	197	217	217	100%	0	279	279	40	-239
514100 FICA & MEDICARE TAX	17,150	21,113	27,052	25,614	95%	13,148	30,922	30,922	32,233	1,311
514200 RETIREMENT-COUNTY SHARE	14,796	18,454	24,047	23,419	97%	12,143	27,082	27,082	27,598	516
514400 HEALTH INSURANCE COUNTY SHARE	44,153	61,799	87,660	72,697	83%	36,675	79,685	79,685	91,114	11,429
514500 LIFE INSURANCE COUNTY SHARE	28	72	45	54	119%	21	51	51	49	-2
514600 WORKERS COMPENSATION	2,203	1,982	3,761	2,931	78%	1,726	3,872	3,872	4,245	373
514800 UNEMPLOYMENT	0	2,574	0	0	0%	1,814	0	0	0	0
520900 CONTRACTED SERVICES	5,000	10,984	5,000	431	9%	245	5,000	5,000	7,000	2,000
521800 PURCHASED SERVICES	0	0	0	0	0%	0	0	39,249	0	0
522100 WATER TREATMENT	16,000	13,996	4,785	5,076	106%	4,098	4,785	4,785	5,220	435
522500 TELEPHONE & DAIN LINE	3,000	2,253	3,900	2,404	62%	1,220	6,000	6,000	3,500	-2,500
531100 POSTAGE AND BOX RENT	4,470	2,815	4,470	2,028	45%	1,472	3,000	3,000	3,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,500	5,616	2,500	7,179	287%	2,334	4,000	4,000	7,000	3,000
531800 MIS DEPARTMENT CHARGEBACKS	4,897	3,847	8,881	7,764	87%	2,749	9,248	9,248	14,827	5,579
532800 TRAINING AND INSERVICE	5,000	2,265	5,000	4,733	95%	1,314	5,000	5,000	5,200	200

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ENVIRONMENTAL HEALTH	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10048410 ENVIRONMENTAL HEALTH PROGRAM										
533200 MILEAGE	2,000	2,986	4,000	1,753	44%	1,320	4,000	4,000	2,000	-2,000
533500 MEALS AND LODGING	500	1,069	750	3,506	467%	2,174	2,462	3,000	2,462	0
534800 EDUCATIONAL SUPPLIES	1,000	0	1,000	0	0%	0	5,000	5,000	2,500	-2,500
534900 PROJECT SUPPLIES	82,461	6,595	87,077	2,042	2%	618	223,898	1,000	3,056	-220,842
535100 VEHICLE FUEL	5,500	1,838	5,500	1,596	29%	1,215	2,883	2,883	2,500	-383
535200 VEHICLE MAINTENANCE AND REPAIR	4,000	5,810	4,000	1,961	49%	103	3,500	3,500	2,500	-1,000
537900 LICENSE/CERTIFICATION RENEWALS	1,250	0	750	0	0%	450	1,000	1,000	500	-500
551000 INSURANCE	654	595	600	659	110%	631	500	500	1,000	500
581900 CAPITAL OUTLAY	0	0	0	0	0%	22,009	0	23,226	0	0
TOTAL ENVIRONMENTAL HEALTH PROGRAM	454,458	454,458	634,409	513,509	81%	288,859	826,094	666,209	638,853	-187,241
TOTAL DEPARTMENT REVENUE	-454,458	-430,264	-634,409	-652,272	103%	-338,780	-826,094	-634,996	-638,853	-187,241
TOTAL DEPARTMENT EXPENSE	454,458	454,458	634,409	513,509	81%	288,859	826,094	666,209	638,853	-187,241
-ADDITION TO / USE OF FUND BALANCE	0	24,194	0	-138,763		-49,921	0	31,213	0	
TOTAL FUND REVENUE	-454,458	-430,264	-634,409	-652,272	103%	-338,780	-826,094	-634,996	-638,853	-187,241
TOTAL FUND EXPENSE	454,458	454,458	634,409	513,509	81%	288,859	826,094	666,209	638,853	-187,241
-ADDITION TO / USE OF FUND BALANCE	0	24,194	0	-138,763		-49,921	0	31,213	0	

Health Care Center

Department Vision - Where the department would ideally like to be

To provide an innovative care delivery system that will ensure that Sauk County Health Care Center remain the leader in the area. We will continue to build upon our high quality care and services for the citizens of Sauk County and surrounding areas.

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

Sauk County Health Care Center is dedicated to being a leader by providing high-quality care to Sauk County and surrounding area residents. We continue to strengthen our reputation by providing innovative, resident centered, rehabilitative and long-term care in a culturally diverse setting. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Development of cultural, social, and community values

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	2019 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		
			Wages & Benefits	\$5,407,168		
			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		
			Wages & Benefits	\$74,026		
			Operating Expenses	\$145,850		
			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		
			Wages & Benefits	\$268,340		
			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		
			Wages & Benefits	\$0		
			Operating Expenses	\$18,000		
			TOTAL EXPENSES	\$18,000		
			COUNTY LEVY	\$18,000		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	User Fees / Misc	\$0	2.00	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$142,970		
			Operating Expenses	\$2,250		
			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		
			Wages & Benefits	\$98,385		
			Operating Expenses	\$1,250		
			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		
			Wages & Benefits	\$601,347		
			Operating Expenses	\$64,750		
			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		
			Wages & Benefits	\$212,589		
			Operating Expenses	\$12,000		
			TOTAL EXPENSES	\$224,589		
			COUNTY LEVY	\$224,589		

Health Care Center

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

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

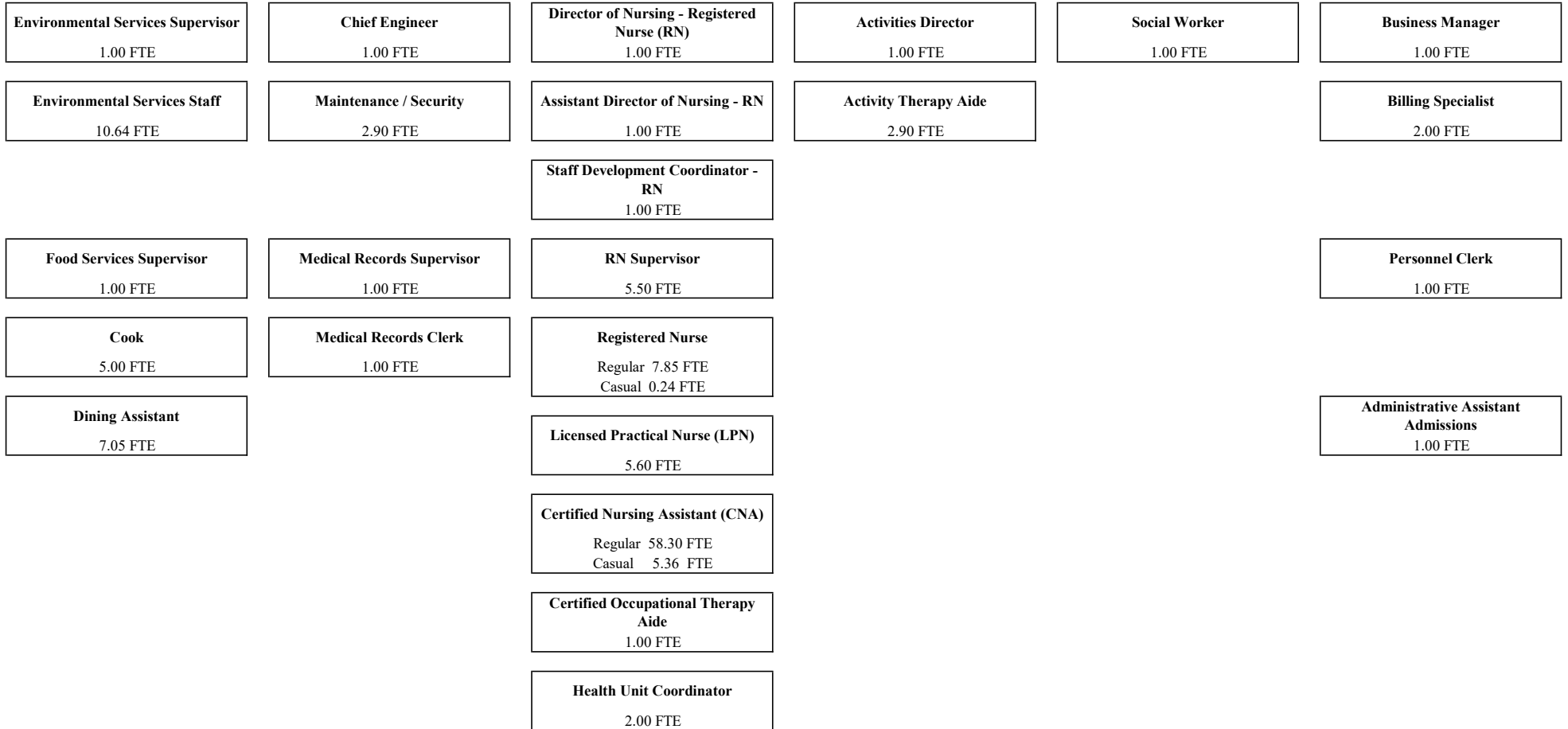
Key Outcome Indicators / Selected Results - How well are we doing?

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%

Health Care Center

Oversight Committee: **Health Care Center**

Administrator
1.00 FTE



	2015	2016	2017	2018	2019
FTE Change	2.99	-1.62	-8.16	-0.24	-2.63
FTE Balance	142.99	141.37	133.21	132.97	130.34

	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
									Ice Machine Filters/Connection	5,400	5,400
									Lint Collection System	9,000	9,000
									Office Equipment	5,500	0
									LED Lighting Project	8,500	8,500
									Grounds Maintenance/Upkeep	5,000	0
									ESS Equipment Replacement	4,500	0
									Kitchen Equipment	10,000	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%	2019 Total	181,900	38,900
<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%			
Labor Benefits	2,095,063	2,457,936	2,489,235	2,397,871	2,439,834	2,528,044	88,210	3.62%			
Supplies & Services	2,023,213	1,967,466	2,065,917	2,096,029	2,146,498	2,164,100	17,602	0.82%			
Principal Redemption	0	0	0	0	820,000	855,000	35,000	4.27%			
Interest Payments	378,461	359,882	391,768	312,866	312,167	279,741	(32,426)	-10.39%			
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%			
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
									2022	179,900	113,900
									2023	96,500	70,500
Beginning of Year Fund Balance	4,035,191	4,528,241	4,601,263	4,978,248		5,885,196					
End of Year Fund Balance	4,528,241	4,601,263	4,978,248	5,885,196		5,087,196	1,178,147				

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.

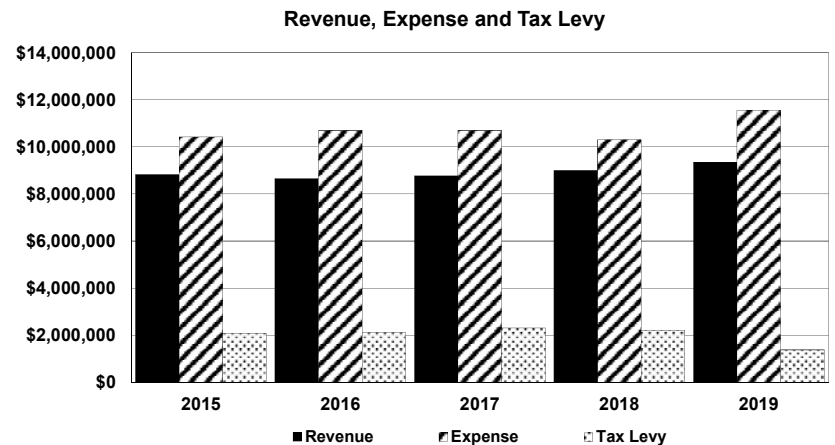
2019 Highlights & Issues on the Horizon

Decreased employee expenses from previous years due to multiple retirements and streamlining of positions resulting in reduction of 2.63 total FTEs. Continue to look at staffing model changes and overall efficiencies to help reduce tax levy burden.

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.

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.

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.



Fund: HEALTH CARE CENTER										\$ Change
Department: ACCOUNTING	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
60007110 HCC ACCOUNTING ADMINISTRATIVE										
514100 FICA & MEDICARE TAX	321	329	321	253	79%	135	321	321	321	0
514600 WORKERS COMPENSATION	2	2	3	2	66%	1	3	3	2	-1
515800 PER DIEM COMMITTEE	4,200	4,300	4,200	3,300	79%	1,770	4,200	4,200	4,200	0
522500 TELEPHONE	21,000	17,641	21,000	16,186	77%	9,613	15,000	19,224	18,000	3,000
531800 MIS DEPARTMENT CHARGEBACKS	65,391	69,431	70,455	72,274	103%	41,063	88,789	88,789	82,870	-5,919
532200 SUBSCRIPTIONS	9,000	13,386	15,000	11,953	80%	4,493	13,000	13,000	13,000	0
533200 MILEAGE	1,400	1,783	1,800	1,462	81%	660	1,800	1,800	1,800	0
537900 LICENSE RENEWALS	800	642	800	806	101%	150	800	800	800	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	6,750	6,744	6,750	8,429	125%	9,814	6,750	6,750	8,100	1,350
551200 INSURANCE-VEHICLE LIABILITY	1,300	2,074	1,300	2,902	223%	2,168	1,300	2,900	3,480	2,180
551600 INSURANCE-MONIES & SECURITIES	1,100	0	1,100	0	0%	0	1,100	1,100	1,100	0
551900 INSURANCE-GENERAL LIABILITY	28,000	25,087	17,209	26,376	153%	27,194	17,209	30,000	31,500	14,291
552100 OFFICIALS BONDS	200	1,064	0	1,064	0%	164	0	0	0	0
552400 INSURANCE-VOLUNTEERS	200	160	200	75	38%	47	200	200	200	0
554000 DEPRECIATION EXPENSE	480,000	464,885	480,000	461,610	96%	240,000	480,000	465,000	465,000	-15,000
581900 CAPITAL OUTLAY	149,000	0	93,000	0	0%	27,036	102,062	102,062	181,900	79,838
TOTAL HCC ACCOUNTING ADMINISTRATIVE	768,664	607,529	713,138	606,693	85%	364,309	732,534	736,149	812,273	79,739
60007420 ACCOUNTING LABOR										
511100 SALARIES PERMANENT REGULAR	131,368	113,397	134,550	118,384	88%	55,355	141,489	110,710	144,525	3,036
511800 SALARIES-NONPRODUCTIVE	0	21,211	0	21,944	0%	8,941	0	17,880	0	0
511900 LONGEVITY-FULL TIME	939	938	998	998	100%	0	1,058	1,058	835	-223
514100 FICA & MEDICARE TAX	10,122	9,648	10,369	9,588	92%	4,532	10,905	10,905	11,120	215
514200 RETIREMENT-COUNTY SHARE	8,732	17,222	9,217	19,144	208%	4,073	9,551	9,551	9,521	-30
514400 HEALTH INSURANCE COUNTY SHARE	35,185	37,305	35,889	46,071	128%	21,236	47,696	47,696	50,081	2,385
514500 LIFE INSURANCE COUNTY SHARE	37	50	57	57	100%	24	57	57	59	2
514600 WORKERS COMPENSATION	93	68	95	76	80%	39	86	86	73	-13
TOTAL ACCOUNTING LABOR	186,476	199,839	191,175	216,262	113%	94,200	210,842	197,943	216,214	5,372
60007425 ACCOUNTING OPERATIONS										
520900 CONTRACTED SERVICES	22,000	22,246	27,000	19,826	73%	12,145	25,000	25,000	25,000	0
521300 ACCOUNTING AND AUDITING	150	0	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	4,500	3,160	4,500	2,546	57%	3,684	5,000	5,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,000	4,985	7,000	5,739	82%	3,563	7,000	7,125	7,000	0
532200 SUBSCRIPTIONS	300	0	0	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	700	738	1,000	521	52%	0	1,000	500	1,000	0
533200 MILEAGE	200	171	200	0	0%	0	100	100	100	0
539800 EQUIPMENT LEASE	1,500	889	1,500	929	62%	570	1,500	1,000	1,000	-500
561000 PRINCIPAL REDEMPTION	839,328	0	856,208	0	0%	0	820,000	0	855,000	35,000

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
60007425 ACCOUNTING OPERATIONS										
562000 INTEREST EXPENSE	410,834	410,643	392,782	374,134	95%	182,886	355,573	356,272	323,147	-32,426
TOTAL ACCOUNTING OPERATIONS	1,286,512	442,832	1,290,190	403,695	31%	202,848	1,215,173	394,997	1,217,247	2,074
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	2,241,652	1,250,200	2,194,503	1,226,649	56%	661,356	2,158,549	1,329,089	2,245,734	87,185
-ADDITION TO / USE OF FUND BALANCE	2,241,652	1,250,200	2,194,503	1,226,649		661,356	2,158,549	1,329,089	2,245,734	
60011420 PERSONNEL LABOR										
511100 SALARIES PERMANENT REGULAR	49,780	41,743	51,479	45,302	88%	13,032	53,607	26,065	56,394	2,787
511800 SALARIES-NONPRODUCTIVE	0	8,920	0	7,885	0%	9,363	0	18,726	0	0
511900 LONGEVITY-FULL TIME	340	340	360	360	100%	0	380	380	400	20
514100 FICA & MEDICARE TAX	3,834	3,651	3,966	3,779	95%	1,560	4,130	4,130	4,345	215
514200 RETIREMENT-COUNTY SHARE	3,308	6,561	3,525	7,515	213%	1,501	3,617	3,617	3,720	103
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,893	15,031	15,243	101%	7,949	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	41	45	48	48	99%	20	48	48	49	1
514600 WORKERS COMPENSATION	35	26	36	29	81%	13	32	32	28	-4
TOTAL PERSONNEL LABOR	72,075	76,180	74,445	80,159	108%	33,439	77,713	68,897	81,629	3,916
60011425 PERSONNEL OPERATIONS										
519200 PHYSICALS / OTHER BENEFITS	0	417	0	657	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	7,000	3,285	7,000	5,900	84%	2,195	6,000	6,000	6,000	0
532600 ADVERTISING	7,000	3,633	7,000	1,268	18%	0	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	300	0	300	0	0%	0	200	0	200	0
533200 MILEAGE	75	16	75	0	0%	0	50	0	50	0
536100 REFERENCE CHECKS	1,000	420	1,000	970	97%	120	500	500	500	0
TOTAL PERSONNEL OPERATIONS	15,375	7,771	15,375	8,794	57%	2,315	11,750	11,500	11,750	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	87,450	83,951	89,820	88,954	99%	35,754	89,463	80,397	93,379	3,916
-ADDITION TO / USE OF FUND BALANCE	87,450	83,951	89,820	88,954		35,754	89,463	80,397	93,379	
60041 HOME CARE										
411100 GENERAL PROPERTY TAXES	-125,887	-125,887	-30,703	-30,703	100%	-2,350	-4,700	-4,700	-4,700	0
424500 MEDICARE	-350,000	-123,051	0	0	0%	0	0	0	0	0
424510 MEDICAL ASSISTANCE / MEDICAID	-10,000	-1,810	0	0	0%	0	0	0	0	0
455600 HOME CARE INSURANCE	-30,000	-18,405	0	0	0%	0	0	0	0	0
455610 HOME CARE VETERANS ADMIN	-8,000	-968	0	350	0%	0	0	0	0	0
455620 HOME CARE PRIVATE PAY	-1,000	0	0	0	0%	0	0	0	0	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
60041 HOME CARE										
455645 HOME CARE PARTNERSHIP	-85,000	-85,246	0	-350	0%	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-2,000	-4,808	0	0	0%	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	0	0	0	0	0%	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	0	0	-115,440	0	0%	0	0	0	0	0
TOTAL HOME CARE	-611,887	-360,175	-146,143	-30,703	21%	-2,350	-4,700	-4,700	-4,700	0
60041420 HCC LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	104,464	82,638	0	-1,275	0%	0	0	0	0	0
511800 FT WAGES NONPRODUCTIVE	0	10,870	0	152	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	198	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,991	7,095	0	23	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	6,895	12,186	0	44	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	20,449	18,331	0	1,253	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	66	43	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	810	77	0	0	0%	0	0	0	0	0
514800 UNEMPLOYMENT	0	3,965	115,440	0	0%	0	0	0	0	0
TOTAL HCC LABOR COSTS	140,675	135,403	115,440	197	0%	0	0	0	0	0
60041421 CERTIFIED NURSING ASSISTANTS										
512100 WAGES-PART TIME	62,449	171	0	0	0%	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	32	0	0	0%	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	11,505	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	456	507	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	4,812	1,892	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	4,152	3,498	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	4,855	2,675	0	255	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	37	26	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	755	323	0	0	0%	0	0	0	0	0
TOTAL CERTIFIED NURSING ASSISTANTS	77,516	20,630	0	255	0%	0	0	0	0	0
60041423 REGISTERED NURSES										
511100 SALARIES PERMANENT REGULAR	0	7,772	0	0	0%	0	0	0	0	0
511800 FT WAGES NONPRODUCTIVE	0	972	0	0	0%	0	0	0	0	0
512100 WAGES-PART TIME	148,287	63,438	0	0	0%	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	0	968	0	0	0%	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	16,159	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	604	11	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	11,390	7,522	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	9,827	13,350	0	0	0%	0	0	0	0	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
60041423 REGISTERED NURSES										
514400 HEALTH INSURANCE COUNTY SHARE	39,608	25,948	0	1,127	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	75	148	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	1,787	1,306	0	0	0%	0	0	0	0	0
TOTAL REGISTERED NURSES	211,578	137,592	0	1,127	0%	0	0	0	0	0
60041483 HOME NURSING PROGRAM										
520700 PHYSICAL THERAPY	50,000	17,606	0	0	0%	0	0	0	0	0
520800 OCCUPATIONAL THERAPY	25,000	6,341	0	0	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	30,000	10,461	0	2,250	0%	0	0	0	0	0
522500 TELEPHONE	4,500	2,663	0	1	0%	0	0	0	0	0
529300 SPEECH THERAPY	7,000	0	0	0	0%	0	0	0	0	0
531100 POSTAGE AND BOX RENT	900	67	0	18	0%	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	2,500	836	0	0	0%	0	0	0	0	0
531500 FORMS AND PRINTING	500	7	0	0	0%	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	29,618	25,442	30,703	29,637	97%	2,181	4,700	4,750	4,700	0
532200 SUBSCRIPTIONS	200	1,118	0	0	0%	0	0	0	0	0
532400 MEMBERSHIP DUES	2,500	1,098	0	0	0%	0	0	0	0	0
532600 ADVERTISING	400	0	0	9	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,500	309	0	0	0%	0	0	0	0	0
533200 MILEAGE	15,000	9,691	0	0	0%	0	0	0	0	0
533500 MEALS AND LODGING	100	170	0	0	0%	0	0	0	0	0
534200 MEDICAL SUPPLIES	8,000	3,145	0	2,727	0%	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	200	0	0	0	0%	0	0	0	0	0
535100 VEHICLE FUEL / OIL	2,500	381	0	33	0%	0	0	0	0	0
551900 INSURANCE-GENERAL LIABILITY	1,700	1,396	0	0	0%	0	0	0	0	0
554000 DEPRECIATION EXPENSE-HM CARE	0	14,851	0	13,860	0%	0	0	0	0	0
TOTAL HOME NURSING PROGRAM	182,118	95,581	30,703	48,535	158%	2,181	4,700	4,750	4,700	0
TOTAL DEPARTMENT REVENUE	-611,887	-360,175	-146,143	-30,703	21%	-2,350	-4,700	-4,700	-4,700	0
TOTAL DEPARTMENT EXPENSE	611,887	389,207	146,143	50,114	34%	2,181	4,700	4,750	4,700	0
-ADDITION TO / USE OF FUND BALANCE	0	29,032	0	19,411		-169	0	50	0	
60065421 NURSING CNA LABOR										
511100 SALARIES PERMANENT REGULAR	1,059,257	796,191	1,087,086	785,632	72%	344,771	1,145,286	689,543	1,176,881	31,595
511200 SALARIES-PERMANENT-OVERTIME	42,423	67,726	42,457	65,738	155%	54,642	43,523	65,000	44,869	1,346
511800 FT-WAGES NONPRODUCTIVE	0	158,810	0	161,237	0%	59,324	0	118,649	0	0
511900 LONGEVITY-FULL TIME	6,213	6,217	6,968	5,680	82%	0	5,473	5,473	5,305	-168
512100 WAGES-PART TIME	918,562	519,918	922,051	526,480	57%	220,379	961,984	540,000	936,599	-25,385
512200 WAGES-PART TIME-OVERTIME	18,827	52,002	18,795	65,505	349%	42,638	19,007	65,000	19,941	934

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
60065421 NURSING CNA LABOR										
512800 PT WAGES NONPRODUCTIVE	0	72,429	0	70,262	0%	26,632	0	53,264	0	0
512900 LONGEVITY-PART TIME	1,772	1,503	2,059	1,621	79%	0	1,725	1,725	1,662	-63
514100 FICA & MEDICARE TAX	156,600	120,731	159,075	120,670	76%	52,894	164,246	164,246	167,172	2,926
514200 RETIREMENT-COUNTY SHARE	121,881	197,349	127,689	222,790	174%	48,055	130,017	130,017	131,112	1,095
514400 HEALTH INSURANCE COUNTY SHARE	575,168	519,362	650,175	506,174	78%	259,457	654,908	654,908	705,838	50,930
514500 LIFE INSURANCE COUNTY SHARE	405	538	496	409	83%	197	406	406	449	43
514600 WORKERS COMPENSATION	24,565	14,679	25,785	16,692	65%	8,532	24,476	24,476	26,441	1,965
514800 UNEMPLOYMENT	7,000	3,552	7,000	3,739	53%	-77	7,000	7,000	7,000	0
TOTAL NURSING CNA LABOR	2,932,673	2,531,004	3,049,636	2,552,630	84%	1,117,445	3,158,051	2,519,707	3,223,269	65,218
60065422 LICENSED PRACTICAL NURSE LABOR										
511100 SALARIES PERMANENT REGULAR	101,050	88,761	112,543	90,553	80%	42,417	116,652	84,832	107,114	-9,538
511200 SALARIES-PERMANENT-OVERTIME	1,109	3,195	1,217	3,781	311%	2,068	1,256	3,000	1,205	-51
511800 SALARIES-NONPRODUCTIVE	0	21,500	0	25,206	0%	4,326	0	8,651	0	0
511900 LONGEVITY-FULL TIME	568	1,303	942	861	91%	0	981	981	516	-465
512100 WAGES-PART TIME	343,518	290,372	291,903	240,630	82%	144,728	295,408	289,450	197,229	-98,179
512200 WAGES-PART TIME-OVERTIME	10,599	22,834	5,892	14,999	255%	9,331	5,690	15,000	3,721	-1,969
512800 WAGES PART TIME NONPRODUCTIVE	0	57,131	0	62,487	0%	14,189	0	28,237	0	0
512900 LONGEVITY-PART TIME	3,813	2,744	2,752	2,745	100%	417	2,157	2,157	1,213	-944
514100 FICA & MEDICARE TAX	35,241	36,674	31,767	32,778	103%	16,056	32,294	32,294	23,791	-8,503
514200 RETIREMENT-COUNTY SHARE	30,403	62,045	28,237	63,430	225%	11,390	28,284	28,284	20,371	-7,913
514400 HEALTH INSURANCE COUNTY SHARE	96,531	102,114	92,636	97,265	105%	31,787	107,717	60,000	46,327	-61,390
514500 LIFE INSURANCE COUNTY SHARE	337	370	345	350	102%	95	379	379	160	-219
514600 WORKERS COMPENSATION	5,528	4,408	5,149	4,464	87%	2,479	4,812	4,812	3,763	-1,049
TOTAL LICENSED PRACTICAL NURSE LABOR	628,697	693,449	573,383	639,549	112%	279,282	595,630	558,077	405,410	-190,220
60065423 REGISTERED NURSES LABOR										
511100 SALARIES PERMANENT REGULAR	347,159	338,370	425,417	351,619	83%	163,241	436,954	326,483	459,374	22,420
511200 SALARIES-PERMANENT-OVERTIME	2,716	9,757	2,817	11,014	391%	6,972	2,882	12,000	3,020	138
511800 SALARIES-NONPRODUCTIVE	0	48,230	0	79,487	0%	32,720	0	65,439	0	0
511900 LONGEVITY-FULL TIME	335	659	530	799	151%	0	819	819	902	83
512100 WAGES-PART TIME	632,262	534,945	584,606	497,552	85%	254,157	596,143	508,313	720,178	124,035
512200 WAGES-PART TIME-OVERTIME	8,196	20,135	7,893	29,828	378%	17,129	8,019	30,000	10,046	2,027
512800 WAGES PART TIME NONPRODUCTIVE	0	97,292	0	88,333	0%	30,920	0	61,841	0	0
512900 LONGEVITY-PART TIME	2,720	2,422	2,796	1,763	63%	237	1,772	1,772	1,284	-488
514100 FICA & MEDICARE TAX	75,994	76,846	78,340	77,256	99%	36,621	80,064	80,064	91,402	11,338
514200 RETIREMENT-COUNTY SHARE	65,564	133,453	69,636	146,787	211%	31,507	70,122	70,122	78,260	8,138
514400 HEALTH INSURANCE COUNTY SHARE	208,713	198,319	212,887	196,551	92%	106,937	219,008	219,008	269,810	50,802
514500 LIFE INSURANCE COUNTY SHARE	424	474	453	361	80%	142	327	327	324	-3
514600 WORKERS COMPENSATION	11,921	9,230	12,699	10,557	83%	5,762	11,931	11,931	14,457	2,526

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	Amended To
									2019	2019
TOTAL REGISTERED NURSES LABOR	1,356,004	1,470,131	1,398,074	1,491,906	107%	686,345	1,428,041	1,388,119	1,649,057	221,016
60065424 HEALTH UNIT COORDINATOR										
511100 SALARIES PERMANENT REGULAR	63,210	48,290	65,341	45,710	70%	15,986	66,248	31,972	65,518	-730
511200 SALARIES-PERMANENT-OVERTIME	227	0	236	0	0%	0	238	238	235	-3
511800 SALARIES-NONPRODUCTIVE	0	10,309	0	13,804	0%	2,474	0	4,948	0	0
511900 LONGEVITY-FULL TIME	1,096	1,094	1,136	1,134	100%	0	1,214	1,214	765	-449
514100 FICA & MEDICARE TAX	4,937	4,145	5,104	4,448	87%	1,238	5,179	5,179	5,089	-90
514200 RETIREMENT-COUNTY SHARE	4,259	7,686	4,536	9,086	200%	1,237	4,536	4,536	4,357	-179
514400 HEALTH INSURANCE COUNTY SHARE	29,473	29,472	30,063	30,207	100%	14,054	31,797	31,797	33,387	1,590
514500 LIFE INSURANCE COUNTY SHARE	21	22	22	23	106%	-9	18	18	36	18
514600 WORKERS COMPENSATION	774	520	827	630	76%	210	772	772	805	33
TOTAL HEALTH UNIT COORDINATOR	103,997	101,537	107,265	105,041	98%	35,190	110,002	80,674	110,192	190
60065425 NURSING OPERATIONS										
520900 CONTRACTED SERVICES	0	83	0	421	0%	0	0	0	0	0
529100 PHARMACY SERVICES	3,000	0	2,000	0	0%	0	1,000	500	500	-500
529200 PHARMACY EQUIPMENT RENTAL	1,000	0	1,000	0	0%	0	500	500	500	0
529300 SPEECH THERAPY	60,000	25,449	50,000	52,162	104%	34,074	45,000	54,144	55,000	10,000
529500 PHYSICAL THERAPY PURCHASE SVCS	150,000	134,323	140,000	164,227	117%	84,995	145,000	143,731	150,000	5,000
529550 PHYSICAL THERAPY SMALL EQUIP	2,500	22	2,000	0	0%	0	1,500	1,000	1,000	-500
531400 SMALL EQUIPMENT	10,000	2,256	7,500	3,692	49%	890	7,500	5,000	5,000	-2,500
532800 TRAINING AND INSERVICE	8,000	6,677	8,000	7,108	89%	1,654	8,000	8,000	8,000	0
533200 MILEAGE	800	662	1,200	262	22%	216	1,000	500	750	-250
533900 TRANSPORTATION	0	0	0	9,510	0%	2,677	5,000	5,350	7,500	2,500
535900 EQUIPMENT AND MAINTENANCE	8,000	2,807	8,000	5,868	73%	2,029	5,000	5,000	5,000	0
538100 NON-CHARGEABLE SUPPLIES	75,000	73,929	80,000	67,139	84%	32,091	80,000	64,182	80,000	0
538101 NON-CHARGEABLE MEDICARE A	0	129	0	0	0%	0	0	0	0	0
538200 INCONTINENT SUPPLIES	50,000	48,574	50,000	45,417	91%	19,779	50,000	40,000	50,000	0
538300 OXYGEN EXPENSE	10,000	10,000	18,000	8,426	47%	0	15,000	12,000	12,000	-3,000
538500 LAB & X-RAY & ANALGESICS	35,000	18,638	35,000	24,470	70%	5,721	35,000	20,000	30,000	-5,000
538600 PHARMACY DRUGS	60,000	72,932	80,000	102,111	128%	21,078	80,000	70,000	80,000	0
538700 OTC DRUGS	20,000	25,590	20,000	22,846	114%	12,259	20,000	24,518	25,000	5,000
539800 EQUIPMENT LEASE	10,000	0	5,000	1,083	22%	0	5,000	1,200	2,500	-2,500
TOTAL NURSING OPERATIONS	503,300	422,070	507,700	514,741	101%	217,464	504,500	455,625	512,750	8,250
60065426 NURSING ADMINISTRATIVE										
511100 SALARIES PERMANENT REGULAR	37,199	29,472	38,472	32,241	84%	15,458	40,072	30,916	0	-40,072
511200 SALARIES-PERMANENT-OVERTIME	0	391	0	227	0%	7	0	20	0	0
511800 FT WAGES NONPRODUCTIVE	0	6,966	0	7,768	0%	2,744	0	5,489	0	0
511900 LONGEVITY-FULL TIME	290	290	310	310	100%	0	330	330	0	-330

Fund: HEALTH CARE CENTER										\$ Change
Department: ACCOUNTING	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
60065426 NURSING ADMINISTRATIVE										
514100 FICA & MEDICARE TAX	2,868	2,849	2,967	2,917	98%	1,304	3,091	3,091	0	-3,091
514200 RETIREMENT-COUNTY SHARE	2,474	4,933	2,637	5,642	214%	1,220	2,707	2,707	0	-2,707
514400 HEALTH INSURANCE COUNTY SHARE	5,712	5,721	5,826	6,665	114%	7,949	6,162	12,000	0	-6,162
514500 LIFE INSURANCE COUNTY SHARE	18	20	21	21	98%	9	21	21	0	-21
514600 WORKERS COMPENSATION	450	333	481	391	81%	208	461	461	0	-461
514800 UNEMPLOYMENT	0	0	0	0	0%	0	0	0	19,240	19,240
TOTAL NURSING ADMINISTRATIVE	49,011	50,977	50,714	56,182	111%	28,899	52,844	55,035	19,240	-33,604
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	5,573,682	5,269,169	5,686,772	5,360,049	94%	2,364,625	5,849,068	5,057,237	5,919,918	70,850
-ADDITION TO / USE OF FUND BALANCE	5,573,682	5,269,169	5,686,772	5,360,049		2,364,625	5,849,068	5,057,237	5,919,918	
60080 HEALTH CARE CENTER REVENUE										
425010 RM BRD MEDICARE A	-1,175,000	-939,038	-925,000	-1,129,010	122%	-517,101	-1,125,000	-1,125,000	-1,125,000	0
425020 RM BRD MEDICAID	-4,875,000	-4,781,271	-4,893,300	-4,348,715	89%	-2,173,371	-4,991,166	-4,500,000	-4,991,166	0
425030 RM BRD INSURANCE	-36,000	-61,193	-60,000	-121,393	202%	-19,757	-75,000	-75,000	-75,000	0
425040 RM BRD SWFA	-40,000	-55,118	-40,000	-348,797	872%	-148,553	-85,000	-250,772	-200,000	115,000
425050 RM BRD RPLCMT A	-36,000	-11,080	0	-33,930	0%	-14,795	-10,000	-10,000	-10,000	0
425200 CONTRACTUAL-MEDICARE A	100,000	124,334	120,000	73,705	61%	24,758	120,000	120,000	120,000	0
425220 CONTRACTUAL-RPLCMT A	0	-1,379	0	1,400	0%	6,809	0	0	0	0
451650 COPIER/POSTAGE/MISC	-800	-273	-800	-243	30%	-92	-800	-250	-250	-550
455200 SAUK CO HEALTH CARE CENTER	0	0	0	0	0%	79,746	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	-1,000	-5,556	-4,500	-4,466	99%	-11,944	-2,500	-12,000	-5,000	2,500
455402 OUTPT PHYSICAL THER-SELF PAY	-100	0	0	0	0%	0	0	0	0	0
455403 OUTPT PHYSICAL THER-MEDICAID	-100	0	0	0	0%	0	0	0	0	0
455405 OUTPT PHYSICAL THER-INS	-1,000	6	0	-3	0%	-1	0	0	0	0
455406 OUTPT PHYSICAL THER-RPLC B	-100	0	0	0	0%	0	0	0	0	0
455407 OUTPT PHYSICAL THER-SWFA	-100	0	0	0	0%	0	0	0	0	0
455411 OUTPT OCCUP THER-MEDICARE B	-1,000	0	0	-2,630	0%	-1,820	-3,000	-3,000	-3,000	0
455412 OUTPT OCCUP THER-SELF PAY	-100	0	0	0	0%	0	0	0	0	0
455415 OUTPT OCCUP THER-INS	-100	0	0	0	0%	0	0	0	0	0
455421 OUTPT SPEECH THER-MEDICARE B	-100	0	0	0	0%	0	0	0	0	0
455422 OUTPT SPEECH THER-SELF PAY	-100	0	0	0	0%	0	0	0	0	0
455425 OUTPT SPEECH THER-INS	-100	0	0	0	0%	0	0	0	0	0
465280 TRANSPORTATION REVENUE	-1,000	-5,378	-2,000	-7,507	375%	-3,184	-6,000	-6,000	-7,000	1,000
465290 RM BRD SELF PAY	-1,750,000	-1,614,046	-1,750,000	-1,343,966	77%	-668,674	-1,750,000	-1,500,000	-1,750,000	0
465300 RADIOLOGY MEDICARE A	-8,500	-5,127	-5,000	-4,208	84%	-1,202	-5,000	-5,000	-5,000	0
465310 PHARMACY MEDICARE A	-55,000	-43,992	-40,000	-53,014	133%	-24,076	-45,000	-45,000	-45,000	0
465311 PHARMACY-PRIVATE PAY	0	0	0	-17,183	0%	-130	0	0	0	0
465330 PHYSICAL THERAPY MEDICARE A	-275,000	-286,560	-275,000	-365,496	133%	-156,330	-300,000	-280,000	-300,000	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
60080 HEALTH CARE CENTER REVENUE										
465331 PHYSICAL THERAPY-MEDICARE B	-75,000	-62,814	-70,000	-98,265	140%	-59,345	-70,000	-94,105	-90,000	20,000
465332 PHYSICAL THERAPY-SELF PAY	-1,000	-258	-1,000	-94	9%	0	-500	0	0	-500
465333 PHYSICAL THERAPY-MEDICAID	-100	-1,209	-2,000	-312	16%	-262	-1,000	-500	-500	-500
465334 PHYSICAL THERAPY-RPLC A	-10,000	-2,925	0	-9,270	0%	-4,995	-3,500	-5,220	-5,000	1,500
465335 PHYSICAL THERAPY-INS	-5,000	-2,490	-5,000	-2,376	48%	-1,544	-2,500	-2,600	-2,500	0
465336 PHYSICAL THERAPY-RPLC B	0	-2,783	-3,000	-5,131	171%	-3,622	-4,000	-7,243	-5,000	1,000
465337 PHYSICAL THERAPY-SWFA	-500	-1,956	-4,000	-5	0%	643	-1,500	-1,500	-1,500	0
465350 PSYCHIATRIC BILLING	-13,000	-14,836	-16,000	-14,653	92%	-6,821	-15,000	-12,000	-15,000	0
465355 CONTRACTUAL-PSYCHIATRIC BILLIN	6,000	7,644	7,000	7,564	108%	3,512	7,000	7,000	7,000	0
465370 OCC THERAPY MEDICARE A	-275,000	-293,130	-275,000	-369,630	134%	-159,120	-300,000	-300,000	-300,000	0
465371 OCC THERAPY MEDICARE B	-40,000	-50,924	-50,000	-84,643	169%	-59,682	-50,000	-96,000	-75,000	25,000
465372 OCC THERAPY SELF PAY	-500	0	0	0	0%	0	0	0	0	0
465373 OCC THERAPY MEDICAID	0	-140	-250	-312	125%	-161	-500	-500	-500	0
465374 OCC THERAPY RPLCMT A	-10,000	-3,825	0	-10,080	0%	-5,355	-3,000	-5,400	-5,000	2,000
465375 OCC THERAPY INSURANCE	-5,000	-3,106	-5,000	-1,989	40%	-4,527	-5,000	-6,000	-5,000	0
465376 OCC THERAPY RPLCMNT B	-500	-665	-1,000	-5,155	516%	-2,150	-2,500	-4,250	-3,000	500
465377 OCC THERAPY SWFA	0	-1,827	-2,000	-5	0%	0	0	0	0	0
465380 SPEECH THERAPY PART A	-72,000	-48,149	-45,000	-88,836	197%	-47,066	-50,000	-76,222	-60,000	10,000
465381 SPEECH THERAPY MEDICARE B	-38,000	-17,888	-30,000	-29,845	99%	-27,309	-30,000	-30,000	-30,000	0
465383 SPEECH THERAPY MEDICAID	-100	-41	-100	-114	114%	0	-200	-100	-100	-100
465384 SPEECH THERAPY RPLCMT A	-2,500	0	0	-1,811	0%	0	-2,000	-500	-1,000	-1,000
465385 SPEECH THERAPY INSURANCE	-1,500	4	-100	3	-3%	3	-100	-25	0	-100
465386 SPEECH THERAPY RPLCMT B	0	-1,474	-1,250	-2,006	160%	-622	-1,250	-1,250	-1,250	0
465387 SPEECH THERAPY SWFA	0	0	0	9	0%	-27	0	-55	0	0
465400 BED TAX ASSESSMENT	167,280	167,280	167,280	153,340	92%	83,640	167,280	167,280	167,280	0
465405 BAD DEBT OUTPT MEDICARE B	0	546	0	-112	0%	0	0	0	0	0
465408 BAD DEBT OUTPT INS	0	0	0	111	0%	0	0	0	0	0
465410 BAD DEBT SWFA	5,000	-5,396	5,000	12,557	251%	0	5,000	6,485	6,000	-1,000
465411 BAD DEBT MEDICAID	10,000	2,819	7,500	190	3%	0	7,500	2,500	5,000	2,500
465412 BAD DEBT MEDICARE A	25,000	0	0	1,788	0%	0	0	1,788	0	0
465413 BAD DEBT SELF PAY	10,000	-817	10,000	1,439	14%	7	10,000	1,500	5,000	5,000
465414 BAD DEBT INSURANCE	10,000	-1,327	5,000	4,244	85%	0	5,000	5,000	5,000	0
465415 BAD DEBT MEDICARE B	2,500	1,228	2,500	411	16%	0	2,500	1,000	1,000	1,500
465417 BAD DEBT MEDICARE RPLCMT	0	5,991	5,000	-4,409	-88%	0	5,000	5,000	5,000	0
465418 BAD DEBT PSYCH SERVICES	500	-1,976	0	1,256	0%	613	0	1,300	500	-500
465420 LABORATORY	-15,000	-14,867	-15,000	-12,866	86%	-3,680	-15,000	-12,000	-12,000	-3,000
465428 VACCINATIONS	-5,000	-28,387	-10,000	-8,152	82%	-2,717	-10,000	-5,400	-7,500	-2,500
465467 CONTRACTUAL MED B MPPR	5,000	10,505	7,500	22,447	299%	14,400	7,500	23,000	25,000	-17,500
465469 CONTRACTUAL OP MED B MPPR	100	618	200	782	391%	1,512	200	2,000	500	-300
465470 CONTRACTUAL MEDICAID	1,600,000	1,734,140	1,600,000	1,434,597	90%	715,728	1,600,000	1,200,000	1,500,000	100,000
465471 CONTRACTUAL SWFA	1,000	27,173	10,000	118,396	1184%	25,284	10,000	50,000	20,000	-10,000

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
60080 HEALTH CARE CENTER REVENUE										
465472 CONTRACTUAL MEDICARE B	40,000	45,687	40,000	67,165	168%	46,552	40,000	40,000	40,000	0
465473 CONTRACTUAL-MED B RPLCMT	0	1,831	1,000	3,860	386%	1,663	1,000	3,200	2,000	-1,000
465475 CONTRACTUAL OUTPT MECICARE B	0	1,909	500	2,467	493%	4,705	500	5,000	1,000	-500
465510 LEVEL 1 SCREEN	-3,000	-2,940	-3,000	-4,290	143%	-2,310	-4,000	-4,000	-4,000	0
465520 NA TRAINING	-500	-201	0	-401	0%	-201	0	-400	0	0
465531 INSURANCE CONTRACT ADJ	1,200	25,591	15,000	41,771	278%	-6,934	15,000	15,000	15,000	0
465550 GUEST MEALS	-7,500	-8,134	-7,000	-8,306	119%	-3,176	-8,000	-8,000	-8,000	0
474010 DEPARTMENTAL CHARGES	-177,000	-167,613	-195,000	-183,060	94%	-77,002	-195,000	-190,000	-195,000	0
481100 INTEREST ON INVESTMENTS	-8	-5	0	-4	0%	-2	0	-4	0	0
481250 INSURANCE INTEREST	0	-17	0	-79	0%	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	0	887	0	763	0%	0	0	0	0	0
483310 BAKE SALES	-800	-500	-500	-500	100%	-100	-500	-500	-500	0
483330 CRAFT SALES	-100	-100	-100	-570	570%	-10	-100	-100	-500	400
483600 SALE OF COUNTY OWNED PROPERTY	0	0	0	0	0%	0	0	0	-3,500	3,500
484110 MISCELLANEOUS PUBLIC CHARGES	0	0	0	77	0%	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	-30,000	0	0	-1,056	0%	-1,000	0	0	0	0
485020 GERIATRICS DONATIONS	-2,000	-4,606	-2,500	-3,917	157%	-1,275	-2,500	-2,500	-2,500	0
493160 USE OF RETAINED EARNINGS	-730,000	0	-837,532	0	0%	0	-781,062	0	-798,000	16,938
TOTAL HEALTH CARE CENTER REVENUE	-7,793,228	-6,399,142	-7,573,452	-6,782,469	90%	-3,212,468	-7,953,698	-7,021,343	-8,222,986	269,288
TOTAL DEPARTMENT REVENUE	-7,793,228	-6,399,142	-7,573,452	-6,782,469	90%	-3,212,468	-7,953,698	-7,021,343	-8,222,986	269,288
TOTAL DEPARTMENT EXPENSE	0	0	0	0	0%	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	-7,793,228	-6,399,142	-7,573,452	-6,782,469		-3,212,468	-7,953,698	-7,021,343	-8,222,986	
60084 FOOT CLINIC										
411100 GENERAL PROPERTY TAXES	5,098	5,098	0	0	0%	0	0	0	0	0
455100 FOOT CLINIC	-48,000	-43,927	0	0	0%	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	0	0	0	0	0%	0	0	0	0	0
TOTAL FOOT CLINIC	-42,902	-38,829	0	0	0%	0	0	0	0	0
60084421 CERTIFIED NURSING ASSISTANTS										
512100 WAGES-PART TIME	11,020	15,031	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	81	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	849	1,032	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	733	1,958	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	857	2,418	0	0	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	7	17	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	133	132	0	0	0%	0	0	0	0	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
TOTAL CERTIFIED NURSING ASSISTANTS	13,680	20,589	0	0	0%	0	0	0	0	0
60084423 REGISTERED NURSES										
511100 SALARIES PERMANENT REGULAR	0	972	0	0	0%	0	0	0	0	0
512100 WAGES-PART TIME	16,037	8,406	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	81	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,233	627	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	1,064	1,222	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	4,602	2,549	0	0	0%	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	12	2	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	193	82	0	0	0%	0	0	0	0	0
TOTAL REGISTERED NURSES	23,222	13,860	0	0	0%	0	0	0	0	0
60084487 FOOT CLINIC										
531000 FOOT CLINIC EXPENSE	2,000	-62	0	1,193	0%	0	0	0	0	0
533200 MILEAGE	4,000	2,557	0	0	0%	0	0	0	0	0
TOTAL FOOT CLINIC	6,000	2,494	0	1,193	0%	0	0	0	0	0
TOTAL DEPARTMENT REVENUE	-42,902	-38,829	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	42,902	36,943	0	1,193	0%	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	0	-1,886	0	1,193		0	0	0	0	
60085420 OCCUP THERAPY LABOR										
511100 SALARIES PERMANENT REGULAR	42,929	34,991	44,470	35,995	81%	18,839	46,353	37,678	48,819	2,466
511800 SALARIES-NONPRODUCTIVE	0	8,551	0	8,744	0%	2,452	0	4,905	0	0
511900 LONGEVITY-FULL TIME	762	762	782	782	100%	0	802	802	822	20
514100 FICA & MEDICARE TAX	3,342	2,993	3,462	3,069	89%	1,413	3,607	3,607	3,797	190
514200 RETIREMENT-COUNTY SHARE	2,884	5,768	3,077	6,628	215%	1,427	3,159	3,159	3,251	92
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,965	15,031	15,318	102%	7,949	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	19	30	36	40	110%	17	41	41	43	2
514600 WORKERS COMPENSATION	524	391	561	460	82%	243	538	538	601	63
TOTAL OCCUP THERAPY LABOR	65,197	68,451	67,419	71,035	105%	32,340	70,399	66,629	74,026	3,627
60085425 OCCUP THERAPY OPERATIONS										
520900 CONTRACTED SERVICES	125,000	129,113	125,000	161,588	129%	82,438	140,000	140,259	140,000	0
531400 SMALL EQUIPMENT	3,500	2,983	3,500	2,671	76%	1,571	3,500	3,250	3,500	0
532800 TRAINING AND INSERVICE	1,500	391	1,500	81	5%	79	1,000	500	750	-250
533200 MILEAGE	100	0	100	0	0%	0	100	100	100	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
60085425 OCCUP THERAPY OPERATIONS										
535900 EQUIPMENT AND MAINTENANCE	4,000	883	3,000	614	20%	69	2,000	1,000	1,500	-500
TOTAL OCCUP THERAPY OPERATIONS	134,100	133,370	133,100	164,954	124%	84,157	146,600	145,109	145,850	-750
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	199,297	201,821	200,519	235,988	118%	116,497	216,999	211,738	219,876	2,877
-ADDITION TO / USE OF FUND BALANCE	199,297	201,821	200,519	235,988		116,497	216,999	211,738	219,876	
60086420 ACTIVITY THERAPY LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	178,493	119,560	145,906	127,652	87%	75,708	147,932	151,416	147,749	-183
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	0%	237	0	237	0	0
511800 SALARIES-NONPRODUCTIVE	0	22,751	0	23,075	0%	8,611	0	17,223	0	0
511900 LONGEVITY-FULL TIME	1,874	1,542	1,602	1,602	100%	227	1,662	1,662	1,546	-116
512100 WAGES-PART TIME	0	21,675	38,661	15,097	39%	12,471	33,298	24,942	34,075	777
512200 WAGES-PART TIME-OVERTIME	0	41	0	45	0%	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	6,046	0	6,508	0%	1,174	0	2,438	0	0
512900 LONGEVITY-PART TIME	0	332	352	329	94%	0	349	120	120	-229
514100 FICA & MEDICARE TAX	13,798	12,347	14,269	12,282	86%	7,092	14,018	14,018	14,037	19
514200 RETIREMENT-COUNTY SHARE	11,904	22,278	12,684	25,148	198%	5,361	12,277	12,277	12,019	-258
514400 HEALTH INSURANCE COUNTY SHARE	58,947	57,929	60,125	55,989	93%	29,147	63,594	63,594	56,550	-7,044
514500 LIFE INSURANCE COUNTY SHARE	90	119	135	108	80%	28	104	104	23	-81
514600 WORKERS COMPENSATION	2,165	1,511	2,313	1,708	74%	1,124	2,089	2,089	2,220	131
TOTAL ACTIVITY THERAPY LABOR COSTS	267,271	266,130	276,047	269,543	98%	141,180	275,323	290,120	268,339	-6,984
60086425 ACTIVITY THERAPY OPERATIONS										
520900 CONTRACTED SERVICES	5,500	2,728	3,000	2,448	82%	1,056	3,000	3,000	3,000	0
531400 SMALL EQUIPMENT	300	186	300	213	71%	0	250	250	250	0
532200 SUBSCRIPTIONS	1,500	1,099	2,500	1,337	53%	2,458	2,500	2,500	2,500	0
532600 ADVERTISING	800	302	800	279	35%	160	500	450	500	0
532800 TRAINING AND INSERVICE	1,500	475	1,500	260	17%	0	1,000	750	1,000	0
533200 MILEAGE	100	0	0	0	0%	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	12,075	4,574	6,000	3,162	53%	1,514	5,500	3,500	5,000	-500

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
60086425 ACTIVITY THERAPY OPERATIONS										
535900 EQUIPMENT AND MAINTENANCE	500	86	500	0	0%	0	500	500	500	0
TOTAL ACTIVITY THERAPY OPERATIONS	22,275	9,450	14,600	7,699	53%	5,187	13,250	10,950	12,750	-500
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	289,546	275,580	290,647	277,242	95%	146,367	288,573	301,070	281,089	-7,484
-ADDITION TO / USE OF FUND BALANCE	289,546	275,580	290,647	277,242		146,367	288,573	301,070	281,089	
60087425 PHYSICIAN										
528700 PHYSICIANS SERVICES	12,000	10,200	12,000	10,200	85%	4,250	12,000	10,200	12,000	0
529700 PSYCHIATRIST	5,000	5,213	6,000	5,700	95%	2,512	6,000	5,750	6,000	0
532400 MEMBERSHIP DUES	500	0	500	0	0%	0	0	0	0	0
TOTAL PHYSICIAN	17,500	15,413	18,500	15,900	86%	6,762	18,000	15,950	18,000	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	17,500	15,413	18,500	15,900	86%	6,762	18,000	15,950	18,000	0
-ADDITION TO / USE OF FUND BALANCE	17,500	15,413	18,500	15,900		6,762	18,000	15,950	18,000	
60088420 SOCIAL WORKERS LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	62,472	58,144	64,578	57,797	90%	25,296	66,962	50,592	70,418	3,456
511800 SALARIES-NONPRODUCTIVE	0	7,605	0	8,673	0%	5,059	0	10,118	0	0
511900 LONGEVITY-FULL TIME	240	240	260	260	100%	0	280	280	300	20
514100 FICA & MEDICARE TAX	4,797	4,520	4,960	4,660	94%	2,170	5,144	5,144	5,410	266
514200 RETIREMENT-COUNTY SHARE	4,139	8,129	4,409	9,328	212%	2,034	4,505	4,505	4,632	127
514400 HEALTH INSURANCE COUNTY SHARE	14,737	14,802	15,031	15,143	101%	7,949	15,899	15,899	16,693	794
514500 LIFE INSURANCE COUNTY SHARE	66	71	74	74	100%	31	74	74	76	2
514600 WORKERS COMPENSATION	753	549	804	646	80%	346	767	767	856	89
TOTAL SOCIAL WORKERS LABOR COSTS	87,204	94,061	90,116	96,581	107%	42,886	93,631	87,379	98,385	4,754

Fund: HEALTH CARE CENTER										\$ Change
Department: ACCOUNTING	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
60088425 SOCIAL WORKERS OPERATIONS										
532800 TRAINING AND INSERVICE	1,200	773	1,000	564	56%	539	1,000	750	1,000	0
533200 MILEAGE	500	241	500	0	0%	0	250	250	250	0
TOTAL SOCIAL WORKERS OPERATIONS	1,700	1,015	1,500	564	38%	539	1,250	1,000	1,250	0
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	88,904	95,075	91,616	97,145	106%	43,425	94,881	88,379	99,635	4,754
-ADDITION TO / USE OF FUND BALANCE	88,904	95,075	91,616	97,145		43,425	94,881	88,379	99,635	
60089420 MEDICAL RECORDS LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	90,719	76,663	92,296	83,185	90%	38,975	92,101	77,949	96,982	4,881
511800 SALARIES-NONPRODUCTIVE	0	13,870	0	6,862	0%	3,519	0	7,037	0	0
511900 LONGEVITY-FULL TIME	1,636	1,636	1,676	968	58%	0	936	936	976	40
514100 FICA & MEDICARE TAX	7,065	6,837	7,189	8,261	115%	3,099	7,117	7,117	7,494	377
514200 RETIREMENT-COUNTY SHARE	3,947	7,795	4,103	8,217	200%	1,811	3,948	3,948	4,067	119
514400 HEALTH INSURANCE COUNTY SHARE	20,449	19,806	20,858	28,189	135%	15,770	31,797	31,797	33,387	1,590
514500 LIFE INSURANCE COUNTY SHARE	50	58	71	8	11%	4	71	71	16	-55
514600 WORKERS COMPENSATION	65	47	66	62	94%	25	56	56	49	-7
TOTAL MEDICAL RECORDS LABOR COSTS	123,931	126,712	126,259	135,752	108%	63,203	136,026	128,911	142,971	6,945
60089425 MEDICAL RECORDS OPERATIONS										
520900 CONTRACTED SERVICES	1,500	0	1,500	0	0%	0	1,000	750	1,000	0
531400 SMALL EQUIPMENT	250	42	250	0	0%	63	250	100	250	0
532200 SUBSCRIPTIONS	500	0	250	0	0%	0	250	0	100	-150
532800 TRAINING AND INSERVICE	750	432	750	574	77%	350	750	500	750	0
533200 MILEAGE	150	19	150	106	71%	54	150	150	150	0
TOTAL MEDICAL RECORDS OPERATIONS	3,150	493	2,900	680	23%	467	2,400	1,500	2,250	-150
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	127,081	127,205	129,159	136,432	106%	63,669	138,426	130,411	145,221	6,795
-ADDITION TO / USE OF FUND BALANCE	127,081	127,205	129,159	136,432		63,669	138,426	130,411	145,221	
60092420 KITCHEN LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	178,947	194,149	183,430	192,753	105%	103,968	191,113	207,936	198,839	7,726
511200 SALARIES-PERMANENT-OVERTIME	841	5,735	879	7,248	825%	3,075	914	6,151	888	-26

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
60092420 KITCHEN LABOR COSTS										
511800 SALARIES-NONPRODUCTIVE	0	19,517	0	24,450	0%	9,861	0	19,722	0	0
511900 LONGEVITY-FULL TIME	639	639	679	861	127%	230	719	719	367	-352
512100 WAGES-PART TIME	205,870	189,802	221,706	181,178	82%	81,597	229,888	163,194	237,619	7,731
512200 WAGES-PART TIME-OVERTIME	0	7,459	0	6,219	0%	2,328	0	4,656	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	19,894	0	22,718	0%	9,124	0	18,247	0	0
512900 LONGEVITY-PART TIME	658	384	858	390	45%	0	352	352	611	259
514100 FICA & MEDICARE TAX	29,602	31,578	31,178	31,494	101%	14,716	32,358	32,358	33,532	1,174
514200 RETIREMENT-COUNTY SHARE	25,539	55,594	27,713	62,493	226%	13,158	28,340	28,340	28,710	370
514400 HEALTH INSURANCE COUNTY SHARE	116,980	115,071	125,145	135,968	109%	73,054	142,102	142,102	152,957	10,855
514500 LIFE INSURANCE COUNTY SHARE	82	62	74	77	104%	34	78	78	88	10
514600 WORKERS COMPENSATION	4,643	3,791	5,054	4,334	86%	2,396	4,822	4,822	5,304	482
514800 UNEMPLOYMENT	0	-662	0	0	0%	0	0	0	0	0
TOTAL KITCHEN LABOR COSTS	563,801	643,014	596,716	670,183	112%	313,541	630,686	628,677	658,915	28,229
60092425 KITCHEN OPERATIONS										
520900 CONTRACTED SERVICES	22,000	11,472	20,000	11,681	58%	5,856	17,500	12,000	15,000	-2,500
532800 TRAINING AND INSERVICE	2,000	592	1,500	433	29%	298	1,000	750	1,000	0
534300 FOOD	410,000	323,844	400,000	326,753	82%	158,080	400,000	319,464	400,000	0
535900 EQUIPMENT AND MAINTENANCE	4,000	5,616	5,900	4,759	81%	5,618	5,900	6,000	6,000	100
539000 DIETARY SUPPLIES	16,000	19,133	20,000	14,563	73%	3,488	16,000	15,000	15,000	-1,000
TOTAL KITCHEN OPERATIONS	454,000	360,657	447,400	358,190	80%	173,340	440,400	353,214	437,000	-3,400
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	1,017,801	1,003,671	1,044,116	1,028,373	98%	486,881	1,071,086	981,891	1,095,915	24,829
-ADDITION TO / USE OF FUND BALANCE	1,017,801	1,003,671	1,044,116	1,028,373		486,881	1,071,086	981,891	1,095,915	
60093420 MAINTENANCE LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	183,897	115,958	151,271	111,207	74%	46,916	148,575	93,831	148,339	-236
511200 SALARIES-PERMANENT-OVERTIME	268	263	278	388	139%	235	289	289	304	15
511800 SALARIES-NONPRODUCTIVE	0	32,082	0	26,287	0%	2,095	0	4,190	0	0
511900 LONGEVITY-FULL TIME	2,128	1,727	1,586	1,535	97%	29	1,626	1,626	993	-633
512100 WAGES-PART TIME	37,493	30,697	38,777	31,710	82%	17,062	40,375	34,123	38,235	-2,140
512200 WAGES-PART TIME-OVERTIME	0	190	0	0	0%	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	0	6,783	0	6,968	0%	1,637	0	3,274	0	0
512900 LONGEVITY-PART TIME	175	175	195	195	100%	0	215	215	235	20
514100 FICA & MEDICARE TAX	17,133	15,317	14,696	15,055	102%	4,990	14,617	14,617	14,390	-227
514200 RETIREMENT-COUNTY SHARE	14,781	25,267	13,063	25,653	196%	4,482	12,803	12,803	12,321	-482
514400 HEALTH INSURANCE COUNTY SHARE	73,684	52,937	50,921	48,828	96%	15,735	53,858	53,858	66,773	12,915
514500 LIFE INSURANCE COUNTY SHARE	220	192	194	184	95%	30	212	212	128	-84

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
60093420 MAINTENANCE LABOR COSTS										
514600 WORKERS COMPENSATION	2,688	1,807	2,382	2,023	85%	775	2,179	2,179	2,276	97
TOTAL MAINTENANCE LABOR COSTS	332,467	283,396	273,363	270,033	99%	93,987	274,749	221,217	283,994	9,245
60093425 MAINTENANCE OPERATIONS										
520900 CONTRACTED SERVICES	28,000	31,315	30,000	31,367	105%	14,938	30,000	32,000	32,500	2,500
522100 WATER TREATMENT	20,000	22,580	20,000	22,514	113%	8,752	20,000	22,500	23,000	3,000
522200 ELECTRIC	125,000	116,610	120,000	118,481	99%	55,399	120,000	120,000	120,000	0
522400 GAS (HEATING)	65,000	35,757	55,000	39,401	72%	27,311	45,000	40,000	55,000	10,000
522600 FUEL OIL	15,000	11,104	15,000	6,498	43%	1,608	15,000	7,000	10,000	-5,000
525000 BLDG/PROPERTY MAINT AND REPAIR	22,000	17,035	22,000	17,184	78%	9,137	22,000	20,000	22,000	0
531400 SMALL EQUIPMENT	3,000	1,826	3,000	1,420	47%	967	3,000	2,000	3,000	0
532800 TRAINING AND INSERVICE	750	715	0	947	0%	0	600	600	600	0
534000 OPERATING/MEETING SUPPLIES	6,000	-2,903	6,000	5,137	86%	1,604	4,500	4,500	4,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,400	559	2,000	1,064	53%	837	750	1,000	1,000	250
535900 EQUIPMENT AND MAINTENANCE	4,750	3,293	4,500	1,319	29%	1,241	4,500	3,000	4,500	0
TOTAL MAINTENANCE OPERATIONS	291,900	237,891	277,500	245,333	88%	121,794	265,350	252,600	276,100	10,750
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	624,367	521,286	550,863	515,367	94%	215,781	540,099	473,817	560,094	19,995
-ADDITION TO / USE OF FUND BALANCE	624,367	521,286	550,863	515,367		215,781	540,099	473,817	560,094	
60094420 HOUSEKEEPING LABOR COSTS										
511100 SALARIES PERMANENT REGULAR	207,235	199,708	242,316	200,930	83%	89,091	251,264	178,183	263,715	12,451
511200 SALARIES-PERMANENT-OVERTIME	1,544	5,722	1,604	4,993	311%	1,583	1,665	3,167	1,752	87
511800 SALARIES-NONPRODUCTIVE	0	30,876	0	37,145	0%	15,770	0	31,539	0	0
511900 LONGEVITY-FULL TIME	2,346	2,636	2,796	2,216	79%	0	1,982	1,982	1,850	-132
512100 WAGES-PART TIME	140,049	105,044	115,062	109,536	95%	52,514	120,174	105,028	105,911	-14,263
512200 WAGES-PART TIME-OVERTIME	390	3,318	392	3,320	847%	1,619	413	2,000	434	21
512800 WAGES PART TIME NONPRODUCTIVE	0	11,422	0	15,661	0%	4,598	0	9,197	0	0
512900 LONGEVITY-PART TIME	471	155	321	394	123%	0	377	377	301	-76
514100 FICA & MEDICARE TAX	26,931	25,179	27,731	26,504	96%	11,311	28,755	28,755	28,609	-146
514200 RETIREMENT-COUNTY SHARE	23,234	46,010	24,650	54,074	219%	11,067	25,184	25,184	24,494	-690
514400 HEALTH INSURANCE COUNTY SHARE	120,293	127,151	122,698	165,117	135%	87,502	177,475	177,475	169,651	-7,824
514500 LIFE INSURANCE COUNTY SHARE	139	135	142	95	67%	44	101	101	105	4
514600 WORKERS COMPENSATION	4,225	3,124	4,495	3,775	84%	1,883	4,285	4,285	4,525	240
TOTAL HOUSEKEEPING LABOR COSTS	526,857	560,481	542,207	623,760	115%	276,981	611,675	567,273	601,347	-10,328
60094425 HOUSEKEEPING OPERATIONS										
520900 CONTRACTED SERVICES	1,500	1,113	1,500	1,120	75%	578	1,500	1,500	1,500	0

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
60094425 HOUSEKEEPING OPERATIONS										
531400 SMALL EQUIPMENT	2,100	-402	1,500	-88	-6%	0	1,500	1,500	1,500	0
532800 TRAINING AND INSERVICE	500	0	500	0	0%	0	250	250	250	0
533200 MILEAGE	75	0	75	0	0%	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	48,500	50,305	55,000	50,088	91%	24,158	48,500	51,293	52,500	4,000
535000 REPAIRS AND MAINTENANCE	2,300	1,388	2,300	2,925	127%	2,210	2,500	3,000	3,000	500
539700 LAUNDRY, LINENS & BEDDING	7,000	-11,144	6,500	6,088	94%	2,157	6,500	6,000	6,000	-500
TOTAL HOUSEKEEPING OPERATIONS	61,975	41,259	67,375	60,133	89%	29,104	60,750	63,543	64,750	4,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	588,832	601,741	609,582	683,893	112%	306,085	672,425	630,816	666,097	-6,328
-ADDITION TO / USE OF FUND BALANCE	588,832	601,741	609,582	683,893		306,085	672,425	630,816	666,097	
60097 HEALTH CARE NON-OPER REVENUE										
411100 GENERAL PROPERTY TAXES	-1,993,896	-1,993,896	-2,282,907	-2,282,907	100%	-1,108,471	-2,216,942	-2,216,942	-1,381,914	-835,028
424150 ITP REIMBURSEMENT	-625,000	-699,954	-730,000	-740,166	101%	-370,414	-726,877	-726,877	-730,000	3,123
481100 INTEREST ON INVESTMENTS	-4,600	-7,552	-4,600	-15,267	332%	-3,500	-7,000	-7,000	-7,000	0
489011 COUNTY CONTRIB CAPITAL REVENUE	0	0	0	-18,987	0%	0	0	0	0	0
489012 PRIVATE CONTRIB CAPITAL REVENUE	0	-50,000	0	0	0%	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,219,401	-1,219,401	-1,206,048	-1,206,048	100%	-566,084	-1,617,167	-1,232,866	-1,191,241	-425,926
TOTAL HEALTH CARE NON-OPER REVENUE	-3,842,897	-3,970,803	-4,223,555	-4,263,375	101%	-2,048,469	-4,567,986	-4,183,685	-3,310,155	-1,257,831
60097425 NON-OPERATING REV/EXP										
563000 DEBT ISSUANCE COSTS	0	0	0	78,516	0%	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	-50,761	-50,761	-42,942	-60,882	142%	-21,703	-43,406	-43,406	-43,406	0
TOTAL NON-OPERATING REV/EXP	-50,761	-50,761	-42,942	17,634	-41%	-21,703	-43,406	-43,406	-43,406	0
60097900 TRANSFERS TO OTHER FUNDS										
591000 TRANSFER TO GENERAL FUND	629,600	707,506	734,600	755,433	103%	373,914	733,877	733,877	7,000	-726,877
TOTAL TRANSFERS TO OTHER FUNDS	629,600	707,506	734,600	755,433	103%	373,914	733,877	733,877	7,000	-726,877
TOTAL DEPARTMENT REVENUE	-3,842,897	-3,970,803	-4,223,555	-4,263,375	101%	-2,048,469	-4,567,986	-4,183,685	-3,310,155	-1,257,831
TOTAL DEPARTMENT EXPENSE	578,839	656,745	691,658	773,067	112%	352,211	690,471	690,471	-36,406	-726,877
-ADDITION TO / USE OF FUND BALANCE	-3,264,058	-3,314,058	-3,531,897	-3,490,308		-1,696,257	-3,877,515	-3,493,214	-3,346,561	
60098420 ADMINISTRATION - LABOR										
511100 SALARIES PERMANENT REGULAR	145,716	104,953	142,737	134,209	94%	65,242	148,494	130,484	152,927	4,433
511800 SALARIES-NONPRODUCTIVE	0	16,478	0	13,587	0%	8,988	0	17,975	0	0
511900 LONGEVITY-FULL TIME	860	789	800	829	104%	308	869	308	598	-271

Fund: HEALTH CARE CENTER	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: ACCOUNTING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
60098420 ADMINISTRATION - LABOR										
514100 FICA & MEDICARE TAX	11,213	8,453	10,981	10,328	94%	5,399	11,426	11,426	11,745	319
514200 RETIREMENT-COUNTY SHARE	9,674	15,339	9,761	20,762	213%	4,270	10,007	10,007	10,056	49
514400 HEALTH INSURANCE COUNTY SHARE	20,449	15,892	20,858	21,297	102%	10,003	22,061	22,061	33,387	11,326
514500 LIFE INSURANCE COUNTY SHARE	47	45	57	61	107%	18	62	62	24	-38
514600 WORKERS COMPENSATION	1,215	639	1,196	967	81%	524	1,141	1,141	1,267	126
TOTAL ADMINISTRATION - LABOR	189,174	162,588	186,390	202,040	108%	94,753	194,060	193,464	210,004	15,944
60098425 ADMINISTRATION-OPERATIONS										
524000 MISCELLANEOUS EXPENSES	5,000	1,551	5,000	934	19%	101	5,000	5,000	5,000	0
532200 SUBSCRIPTIONS	0	151	0	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	5,000	2,000	5,000	4,372	87%	691	5,000	5,000	5,000	0
533200 MILEAGE	2,000	1,630	2,000	1,853	93%	283	2,000	2,000	2,000	0
TOTAL ADMINISTRATION-OPERATIONS	12,000	5,332	12,000	7,159	60%	1,075	12,000	12,000	12,000	0
60098427 HCC BUILDING PROJECT										
514100 FICA & MEDICARE TAX	0	0	61	0	0%	0	184	100	184	0
514600 WORKERS COMPENSATION	0	0	1	0	0%	0	0	0	1	1
515800 PER DIEM COMMITTEE	0	0	800	0	0%	0	2,400	1,200	2,400	0
TOTAL HCC BUILDING PROJECT	0	0	862	0	0%	0	2,584	1,300	2,585	1
60098428 ASSISTED LIVING										
520900 CONTRACTED SERVICES	0	0	0	0	0%	0	0	100,000	0	0
581900 CAPITAL OUTLAY	0	0	0	0	0%	0	485,000	0	0	-485,000
TOTAL ASSISTED LIVING	0	0	0	0	0%	0	485,000	100,000	0	-485,000
TOTAL DEPARTMENT REVENUE	0	0	0	0	0%	0	0	0	0	0
TOTAL DEPARTMENT EXPENSE	201,174	167,921	199,252	209,199	105%	95,828	693,644	306,764	224,589	-469,055
-ADDITION TO / USE OF FUND BALANCE	201,174	167,921	199,252	209,199		95,828	693,644	306,764	224,589	
TOTAL FUND REVENUE	-12,290,914	-10,768,949	-11,943,150	-11,076,547	93%	-5,263,286	-12,526,384	-11,209,728	-11,537,841	-988,543
TOTAL FUND EXPENSE	12,290,914	10,695,928	11,943,150	10,699,565	90%	4,897,423	12,526,384	10,302,780	11,537,841	-988,543
-ADDITION TO / USE OF FUND BALANCE	0	-73,022	0	-376,982		-365,863	0	-906,948	0	

Human Services

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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.

Human Services

Oversight Committee: **Human Services Board**

Director
1.00 FTE

Deputy Director
1.00 FTE

Business & Administrative Services Unit		Economic Support Unit	Community Support Unit	Child Protective Services Unit	Mental Health & Recovery Services Unit	Children & Families Unit
Business & Administrative Services Manager 1.00 FTE		Economic Support Supervisor 1.00 FTE	Community Support Administrative Supervisor 1.00 FTE	Child Protective Services Supervisor 1.00 FTE	Outpatient Manager 1.00 FTE	Children's Program Supervisor 1.00 FTE
Administrative Services Coordinator 1.00 FTE	Staff Accountant 1.00 FTE	Economic Support Leadworker 2.00 FTE	Community Support Program Clinical Coord 1.00 FTE	Child Protective Services Assistant Supervisor 1.00 FTE	Mental Health Coordinator 1.00 FTE	Social Worker - Children's Program 5.00 FTE
Data Systems Paraprofessional 1.00 FTE	Billing Coordinator Leadworker 1.00 FTE	Economic Support Specialist 10.00 FTE	Social Worker 3.52 FTE	Social Worker 13.00 FTE	Integrated Services Program Coordinator 1.00 FTE	Early Childhood Special Education Needs Teacher B-3 1.00 FTE
Medical Records Coordinator 1.00 FTE	Accounting Assistant 3.00 FTE	Economic Support Resource Specialist 1.00 FTE	Psychotherapist 4.00 FTE	Program Support Specialist 2.00 FTE	Psychotherapist 5.00 FTE	Accounting Specialist 1.00 FTE
Data Systems Technician 2.00 FTE	Administration Support 1.00 FTE		Psychiatric Nurse 3.77 FTE		Psychotherapist Dual Diagnosis 1.00 FTE	Administration Support 1.00 FTE
Program Specialist 1.00 FTE	Program Support Specialist 3.00 FTE		Psychosocial Rehabilitation Worker 4.00 FTE		Child & Family Psychotherapist 1.00 FTE	
Purchasing Specialist 1.00 FTE		Adult Protective Services Unit	Program Specialist 1.00 FTE	Juvenile Justice Unit		
		Social Worker 4.00 FTE		Youth Justice Supervisor 1.00 FTE	Psychiatric Nurse 1.00 FTE	
				Social Worker 5.00 FTE	Social Worker 1.00 FTE	
				Program Support Specialist 2.00 FTE	Program Specialist - Mental Health 1.00 FTE	Assessment/Early Intervention Therapist 1.00 FTE
					Peer Support Specialist (Project) 2.00 FTE	Community Recovery Specialist (Project) 1.00 FTE
					Crisis Intervention Worker 2.00 FTE	Psychosocial Rehabilitation Worker 2.00 FTE

	2015	2016	2017	2018	2019
FTE Change	1.98	-0.96	1.30	4.00	6.00
FTE Balance	99.95	98.99	100.29	104.29	110.29

	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		3,583,609					

2019 Highlights & Issues on the Horizon

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

A Federal medication assisted treatment grant to combat and treat heroin use ended in 2018, grant clients will need to be transitioned to internal staffing and funding.

2019 Additional staff: Child Protective Services Assistant Supervisor, Children & Families Social Worker, Crisis Intervention Workers, and Child & Family Psychotherapist.

\$110,000 vacancy factor reallocated from general fund to the department.

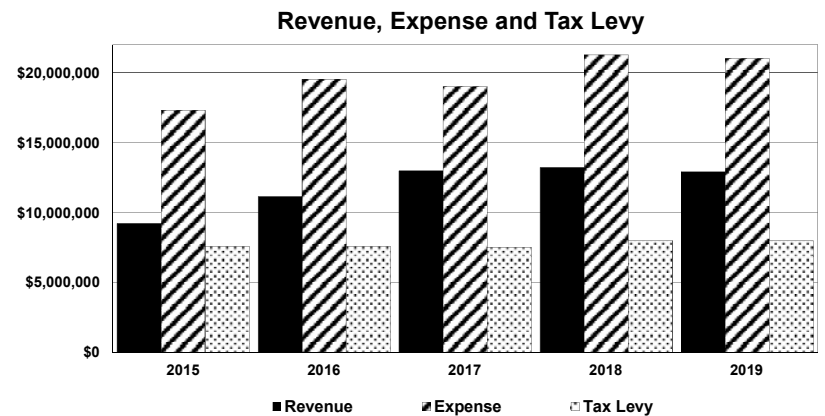
Other future issues: potential changes to Medicaid funding, shortage of psychiatrists, and increase in aging population.

Includes Budgeted Outside Agency Requests:

Hope House \$25,000

Central Wisconsin Community Action \$7,500

Boys & Girls Clubs \$25,000



Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
21051 HUMAN SERVICES REVENUE										
411100 GENERAL PROPERTY TAXES	-7,601,198	-7,601,198	-7,531,534	-7,531,534	100%	-3,998,680	-7,997,360	-7,997,360	-7,983,506	-13,854
422160 HO-CHUNK GAMING GRANT	0	0	0	0	0%	-2,000	-2,000	-2,000	0	-2,000
424500 MEDICARE	-30,000	-45,452	-45,000	-51,012	113%	-15,507	-45,000	-52,000	-52,000	7,000
424510 MEDICAL ASSISTANCE / MEDICAID	-4,423,649	-4,423,649	-4,947,678	-5,587,086	113%	-335,217	-5,348,189	-6,672,941	-6,717,000	1,368,811
424592 DEPT HEALTH & FAMILY SERVICES	-4,059,764	-4,059,764	-4,293,696	-4,171,774	97%	-1,143,195	-3,774,025	-4,262,670	-3,935,729	161,704
424593 INCOME MAINTENANCE	-803,358	-837,221	-788,040	-1,083,367	137%	-236,747	-1,026,540	-1,018,404	-1,009,003	-17,537
424597 OTHER CONTRACTS	-764,454	-721,807	-741,874	-723,461	98%	-290,187	-780,965	-763,469	-763,469	-17,496
441400 DRIVER IMPROVEMENT SURCHARGE	-61,000	-59,439	-68,000	-62,419	92%	-37,898	-69,000	-62,000	-62,000	-7,000
455660 CLIENT LIABILITY COLLECTED	-110,100	-166,760	-129,000	-178,317	138%	-59,281	-165,000	-173,500	-173,500	8,500
465103 CLIENT SHARE ROOM & BOARD	-10,211	-4,918	-8,070	-7,991	99%	-1,663	-6,682	-8,160	-8,160	1,478
465170 ALTERNATE CARE COLLECTIONS	-50,000	-68,238	-60,000	-76,472	127%	-36,467	-58,000	-70,000	-70,000	12,000
473601 MEDICAL RECORDS FEES	-3,000	-2,424	-3,000	-2,843	95%	-1,241	-3,000	-3,000	-3,000	0
481100 INTEREST ON INVESTMENTS	-7,000	-21,400	-7,000	-44,481	635%	-3,500	-7,000	-7,000	-7,000	0
484120 ADDL REVS FROM STATE PRIOR YR	-635,648	-635,649	0	-850,001	0%	-441	0	0	0	0
484160 MISCELLANEOUS REVENUES	-250	-4,479	-100	-12,137	12137%	-1,257	-100	-2,700	-2,700	2,600
					%					
484161 DAY CARE CERTIFICATION FEE	-300	-225	-300	0	0%	0	-300	-300	-300	0
484162 CRIMINAL BACKGROUND CHECK FEE	-1,000	-984	-1,000	-680	68%	-350	-1,000	-1,000	-1,000	0
485080 DONATIONS	-14,000	-18,049	-14,000	-14,349	102%	-4,923	-14,000	-14,000	-14,000	0
487100 THIRD PARTY COLLECTIONS	-193,900	-97,176	-156,000	-112,773	72%	-66,853	-141,100	-105,500	-104,500	-36,600
493010 FUND BALANCE APPLIED	-764,752	0	-218,623	0	0%	0	-176,998	0	-110,000	-66,998
TOTAL HUMAN SERVICES REVENUE	-19,533,584	-18,768,832	-19,012,915	-20,510,695	108%	-6,235,407	-19,616,259	-21,216,004	-21,016,867	1,400,608
21051110 HS ADMINISTRATION										
511100 SALARIES PERMANENT REGULAR	252,642	247,436	240,967	240,966	100%	122,304	250,298	250,298	263,665	13,367
511900 LONGEVITY-FULL TIME	877	977	977	957	98%	0	1,017	1,017	1,077	60
514100 FICA & MEDICARE TAX	19,394	19,251	18,509	18,764	101%	9,351	19,822	19,822	20,796	974
514200 RETIREMENT-COUNTY SHARE	16,732	14,511	16,452	16,441	100%	8,194	16,838	16,838	17,341	503
514400 HEALTH INSURANCE COUNTY SHARE	20,449	18,103	20,858	19,633	94%	11,107	22,061	17,953	23,163	1,102
514500 LIFE INSURANCE COUNTY SHARE	83	131	177	181	102%	121	185	189	189	4
514600 WORKERS COMPENSATION	2,253	1,609	2,153	1,753	81%	1,004	2,144	2,055	2,376	232
515800 PER DIEM COMMITTEE	6,900	7,350	7,800	7,100	91%	3,300	7,800	7,100	7,100	-700
520100 CONSULTANT AND CONTRACTUAL	2,500	4,860	2,500	500	20%	0	2,500	2,500	2,500	0
522500 TELEPHONE & DAIN LINE	1,000	982	1,400	617	44%	267	900	650	650	-250
532800 TRAINING AND INSERVICE	2,000	1,833	2,000	1,053	53%	1,745	2,000	2,000	2,000	0
533200 MILEAGE	8,200	5,570	6,900	5,178	75%	2,894	6,900	6,000	6,000	-900
533500 MEALS AND LODGING	1,410	3,960	2,560	1,637	64%	3,079	4,120	4,120	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	8,000	7,423	9,500	7,181	76%	3,108	9,500	9,500	9,500	0
538130 HOUSING ASSISTANCE	97,714	96,120	97,714	59,100	60%	8,782	97,714	97,714	97,714	0
538480 PROGRAM ADMINISTRATION	47,500	38,093	42,500	36,569	86%	40,621	67,500	67,500	97,500	30,000

Fund: HUMAN SERVICES										\$ Change
Department: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
21051110 HS ADMINISTRATION										
538510 TERMINATIONS OF PARENTAL RIGHT	100,000	106,565	99,706	102,665	103%	53,204	95,613	95,613	99,841	4,228
538520 CRIMINAL BACKGROUND CHECKS	1,200	1,221	1,200	1,504	125%	450	1,200	1,200	1,200	0
551200 INSURANCE-VEHICLE LIABILITY	2,500	1,503	2,500	3,736	149%	1,307	2,000	4,000	4,500	2,500
551600 INSURANCE-MONIES & SECURITIES	15	0	15	0	0%	0	15	0	0	-15
551900 INSURANCE-GENERAL LIABILITY	50,000	35,711	40,000	51,281	128%	60,662	36,000	36,000	40,000	4,000
552100 OFFICIALS BONDS	0	70	0	70	0%	70	70	70	70	0
552200 EMPLOYEE BONDS	150	40	150	80	53%	40	100	100	100	0
552400 INSURANCE-VOLUNTEERS	125	160	125	63	50%	29	160	160	160	0
559400 INDIRECT COSTS	38,657	38,657	52,669	52,669	100%	16,539	33,078	33,078	44,960	11,882
TOTAL HS ADMINISTRATION	680,301	652,136	669,332	629,699	94%	348,177	679,535	675,477	746,522	66,987
21051431 HS FISCAL/DATA										
511100 SALARIES PERMANENT REGULAR	726,415	711,530	751,192	717,221	95%	355,451	787,180	669,883	738,224	-48,956
511200 SALARIES-PERMANENT-OVERTIME	8,830	232	0	299	0%	215	0	0	0	0
511900 LONGEVITY-FULL TIME	5,945	5,573	6,225	4,954	80%	300	5,685	4,834	4,834	-851
512100 WAGES-PART TIME	0	122	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	56,025	51,500	57,942	52,015	90%	25,274	60,654	51,553	56,844	-3,810
514200 RETIREMENT-COUNTY SHARE	48,336	47,167	51,504	48,980	95%	22,259	53,122	45,151	48,670	-4,452
514400 HEALTH INSURANCE COUNTY SHARE	247,211	236,645	242,950	218,584	90%	114,238	256,968	219,440	246,648	-10,320
514500 LIFE INSURANCE COUNTY SHARE	298	286	330	307	93%	116	334	219	199	-135
514600 WORKERS COMPENSATION	513	710	530	692	131%	186	476	404	372	-104
514800 UNEMPLOYMENT	0	0	0	5,420	0%	2,773	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	30,000	0	30,000	0	0%	1,419	20,000	0	0	-20,000
522500 TELEPHONE & DAIN LINE	20,050	13,451	16,000	14,109	88%	7,341	12,500	14,500	14,500	2,000
524000 MISCELLANEOUS EXPENSES	500	105	500	441	88%	2,451	500	2,600	3,000	2,500
524800 MAINTENANCE AGREEMENT	10,000	9,484	10,000	9,361	94%	119	0	0	0	0
531100 POSTAGE AND BOX RENT	14,000	15,291	14,000	16,147	115%	7,570	15,700	16,200	16,200	500
531200 OFFICE SUPPLIES AND EXPENSE	63,700	27,989	49,000	17,996	37%	10,801	27,500	20,000	22,304	-5,196
531400 SMALL EQUIPMENT	5,000	40,483	5,000	23,708	474%	2,455	17,688	5,000	5,000	-12,688
531800 MIS DEPARTMENT CHARGEBACKS	357,028	227,038	430,426	330,428	77%	202,528	390,102	295,792	298,695	-91,407
532200 SUBSCRIPTIONS	0	420	0	420	0%	546	500	420	420	-80
532400 MEMBERSHIP DUES	3,000	3,000	3,000	3,000	100%	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	3,700	899	3,700	601	16%	1,067	3,700	3,700	3,200	-500
533200 MILEAGE	3,200	2,250	2,200	3,929	179%	1,807	2,600	3,700	3,700	1,100
533400 COURIER SERVICE	8,000	8,088	8,000	9,537	119%	3,913	9,500	9,500	9,500	0
533500 MEALS AND LODGING	2,170	1,937	2,100	912	43%	1,463	2,200	2,200	2,200	0
537500 PROGRAM INCENTIVES	1,040	1,040	1,040	1,040	100%	1,040	1,040	1,040	1,040	0
538140 CLIENT SHELTER AND CLOTHING	14,000	18,049	14,000	13,531	97%	3,258	14,000	14,000	14,000	0
581900 CAPITAL OUTLAY	21,835	0	0	0	0%	0	50,000	0	0	-50,000

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
TOTAL HS FISCAL/DATA	1,650,796	1,423,289	1,699,639	1,493,631	88%	771,592	1,734,949	1,383,136	1,492,550	-242,399
21051432 CHILDREN SERVICES UNIT										
511100 SALARIES PERMANENT REGULAR	453,928	440,219	459,795	468,077	102%	252,213	485,742	472,588	505,809	20,067
511200 SALARIES-PERMANENT-OVERTIME	0	734	0	1,094	0%	488	0	0	0	0
511900 LONGEVITY-FULL TIME	3,571	2,831	2,566	2,626	102%	0	3,086	2,346	2,586	-500
514100 FICA & MEDICARE TAX	34,999	32,354	35,371	34,726	98%	18,472	37,395	36,332	38,892	1,497
514200 RETIREMENT-COUNTY SHARE	30,195	28,742	31,441	32,062	102%	15,677	32,751	31,821	33,300	549
514400 HEALTH INSURANCE COUNTY SHARE	94,132	79,139	86,810	81,543	94%	43,084	85,656	84,331	89,936	4,280
514500 LIFE INSURANCE COUNTY SHARE	250	173	150	167	111%	82	179	171	171	-8
514600 WORKERS COMPENSATION	5,490	3,262	5,733	3,961	69%	2,437	5,573	4,517	6,152	579
522500 TELEPHONE & DAIN LINE	500	3,409	3,800	3,649	96%	2,127	3,800	3,800	3,800	0
523900 INTERPRETER FEES	800	0	500	0	0%	0	250	0	250	0
524000 MISCELLANEOUS EXPENSES	1,000	291	1,000	59	6%	0	1,000	500	2,000	1,000
532800 TRAINING AND INSERVICE	1,600	1,380	1,600	1,422	89%	500	1,600	1,600	1,600	0
533200 MILEAGE	11,000	8,608	9,000	9,364	104%	3,587	8,700	9,500	9,500	800
533500 MEALS AND LODGING	200	139	200	298	149%	304	200	500	500	300
537120 RESPITE CARE	0	385	0	0	0%	0	0	0	0	0
538160 CLIENT PURCHASED MEALS	0	0	0	0	0%	24	0	0	0	0
538210 SPECIALIZED TRANSPORTATION	12,000	7,664	12,000	17,463	146%	6,055	14,000	14,000	14,000	0
538310 SHELTER CARE	20,000	24,938	25,000	27,941	112%	9,933	25,000	25,000	25,000	0
538340 COUNSELING AND THERAPEUTIC	91,000	107,907	100,599	100,458	100%	25,937	119,499	40,537	39,900	-79,599
538360 ALTERNATIVE NEEDS SCHOOL	25,781	27,781	25,781	25,781	100%	12,891	12,891	12,891	12,891	0
538370 JUVENILE PROBATION/SUPERVISION	52,000	48,710	52,000	50,924	98%	8,277	50,924	76,000	100,000	49,076
538390 INTEGRATED SERVICES	288,000	304,436	288,000	197,394	69%	69,991	240,000	112,748	192,000	-48,000
538460 JUVENILE CORRECTIONAL INSTITUT	103,660	129,072	103,944	167,990	162%	143,910	376,680	310,830	284,700	-91,980
TOTAL CHILDREN SERVICES UNIT	1,230,106	1,252,175	1,245,290	1,226,999	99%	615,988	1,504,926	1,240,012	1,362,987	-141,939
21051433 HS LONG TERM SUPPORT										
511100 SALARIES PERMANENT REGULAR	187,711	187,797	194,718	194,714	100%	122,955	262,643	259,760	281,250	18,607
511900 LONGEVITY-FULL TIME	1,564	1,564	1,624	1,624	100%	0	1,684	1,984	2,064	380
514100 FICA & MEDICARE TAX	14,480	14,176	15,020	14,721	98%	9,042	20,240	20,043	21,693	1,453
514200 RETIREMENT-COUNTY SHARE	12,492	12,506	13,351	13,343	100%	8,238	17,710	17,537	18,557	847
514400 HEALTH INSURANCE COUNTY SHARE	29,473	29,523	30,063	30,207	100%	23,185	47,696	45,046	50,080	2,384
514500 LIFE INSURANCE COUNTY SHARE	51	56	58	59	102%	54	60	128	141	81
514600 WORKERS COMPENSATION	2,271	1,665	2,435	1,966	81%	1,402	3,016	2,987	3,431	415
515800 PER DIEM COMMITTEE	250	150	250	150	60%	0	250	250	250	0
522500 TELEPHONE & DAIN LINE	2,000	2,407	3,500	1,586	45%	856	2,500	2,000	2,000	-500
523900 INTERPRETER FEES	100	378	100	13	13%	0	100	100	100	0
524000 MISCELLANEOUS EXPENSES	500	78	500	73	15%	0	100	100	100	0
528300 CBRF	110,850	40,514	75,850	88,668	117%	34,943	106,750	91,965	90,465	-16,285

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
21051433 HS LONG TERM SUPPORT										
528400 INSTITUTIONS	130,000	123,789	105,000	0	0%	22,720	94,650	30,000	80,000	-14,650
532200 SUBSCRIPTIONS	500	233	233	0	0%	233	233	233	0	-233
532800 TRAINING AND INSERVICE	650	336	650	590	91%	815	650	1,200	1,000	350
533200 MILEAGE	9,275	10,610	10,875	11,792	108%	5,441	10,852	13,050	13,050	2,198
533500 MEALS AND LODGING	50	14	50	27	55%	0	50	50	50	0
537120 RESPITE CARE	5,197	4,543	6,197	14,383	232%	5,317	12,500	17,000	14,500	2,000
538010 ADAPTIVE AIDS	4,200	497	2,200	340	15%	155	1,200	1,200	700	-500
538030 COMMUNICATION AIDS	500	0	250	0	0%	0	250	250	250	0
538040 CLIENT EDUCATION AND TRAINING	0	0	8,550	0	0%	0	0	0	0	0
538070 ADULT DAYCARE	0	4,185	0	2,760	0%	0	4,000	3,700	4,700	700
538110 GUARDIANSHIP & FIN MGNT SRVCS	6,700	5,565	0	8,365	0%	2,400	6,500	8,000	8,000	1,500
538130 HOUSING ASSISTANCE	4,500	2,325	4,000	195	5%	2,232	3,000	2,500	2,500	-500
538150 PERSONAL EMERG RESPONSE SYSTEM	2,284	476	1,534	2,375	155%	843	1,993	1,703	1,850	-143
538160 CLIENT PURCHASED MEALS	5,500	8,900	5,500	6,621	120%	2,626	5,000	8,000	8,000	3,000
538190 SPECIALIZED MEDICAL SUPPLIES	2,200	3,922	2,200	396	18%	140	1,600	1,100	1,600	0
538210 SPECIALIZED TRANSPORTATION	8,970	3,224	5,720	4,748	83%	655	4,500	3,200	4,000	-500
538230 SUPPORTIVE HOME CARE	38,568	37,485	37,561	30,553	81%	7,263	45,476	31,500	32,500	-12,976
538260 ADULT FAMILY HOME	10,500	21,833	5,900	11,124	189%	0	11,500	5,000	10,000	-1,500
538320 RESIDENTIAL CARE APARTMENT	0	2,337	0	4,350	0%	0	1,718	500	1,500	-218
538340 COUNSELING AND THERAPEUTIC	1,000	0	500	0	0%	77	0	0	0	0
538470 SKILLED NURSING	4,976	5,659	4,500	1,084	24%	5,569	2,500	6,500	7,000	4,500
TOTAL HS LONG TERM SUPPORT	597,312	526,747	538,889	446,827	83%	257,159	670,921	576,586	661,331	-9,590
21051434 ECONOMIC SUPPORT UNIT										
511100 SALARIES PERMANENT REGULAR	634,288	595,554	659,640	627,481	95%	313,678	660,617	643,114	685,737	25,120
511900 LONGEVITY-FULL TIME	3,483	3,501	3,783	2,608	69%	0	2,686	2,446	2,666	-20
514100 FICA & MEDICARE TAX	48,789	43,238	50,752	45,828	90%	22,581	50,743	49,385	52,663	1,920
514200 RETIREMENT-COUNTY SHARE	42,093	39,534	45,113	41,101	91%	20,860	44,441	43,252	45,090	649
514400 HEALTH INSURANCE COUNTY SHARE	161,190	148,129	164,413	135,609	82%	85,187	142,102	148,265	155,675	13,573
514500 LIFE INSURANCE COUNTY SHARE	206	242	266	202	76%	107	207	210	212	5
514600 WORKERS COMPENSATION	446	307	464	355	77%	188	398	387	344	-54
514800 UNEMPLOYMENT	0	0	0	0	0%	2,960	0	0	0	0
524000 MISCELLANEOUS EXPENSES	100	167	100	383	383%	237	100	400	2,000	1,900
531200 OFFICE SUPPLIES AND EXPENSE	0	855	0	0	0%	0	0	0	0	0
531400 SMALL EQUIPMENT	0	6,508	0	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	500	328	500	375	75%	430	500	500	500	0
533200 MILEAGE	1,000	1,970	1,700	1,319	78%	615	2,000	1,500	1,500	-500
533500 MEALS AND LODGING	280	337	280	105	38%	55	280	280	280	0
538290 KINSHIP	87,870	96,308	81,423	107,120	132%	44,712	81,423	111,000	81,423	0
538420 INCOME MAINTENANCE	25,312	19,935	22,535	13,675	61%	9,410	14,306	15,699	15,549	1,243

Fund: HUMAN SERVICES										\$ Change
Department: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
21051434 ECONOMIC SUPPORT UNIT										
538440 LOW INC HOUSING/ENERGY ASSISTANCE	217,413	167,224	197,714	157,699	80%	49,542	214,283	188,581	188,581	-25,702
TOTAL ECONOMIC SUPPORT UNIT	1,222,970	1,124,137	1,228,683	1,133,862	92%	550,563	1,214,086	1,205,019	1,232,220	18,134
21051437 COMMUNITY SUPPORT PROGRAM										
511100 SALARIES PERMANENT REGULAR	913,172	876,495	994,899	933,798	94%	503,499	1,021,183	1,007,012	1,075,935	54,752
511200 SALARIES-PERMANENT-OVERTIME	0	200	0	140	0%	259	0	0	0	0
511900 LONGEVITY-FULL TIME	5,085	4,467	5,045	4,129	82%	13	4,400	4,249	4,162	-238
512100 WAGES-PART TIME	78,390	117,810	81,128	81,055	100%	44,653	84,168	84,190	88,593	4,425
512200 WAGES-PART TIME-OVERTIME	0	111	0	0	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	0	566	0	32	0%	0	0	32	42	42
514100 FICA & MEDICARE TAX	76,243	72,857	82,702	73,992	89%	39,316	84,896	83,804	89,408	4,512
514200 RETIREMENT-COUNTY SHARE	65,779	64,543	73,513	67,809	92%	36,172	74,353	73,397	76,552	2,199
514400 HEALTH INSURANCE COUNTY SHARE	222,119	231,449	252,155	236,832	94%	139,836	266,705	261,056	273,564	6,859
514500 LIFE INSURANCE COUNTY SHARE	314	278	298	183	61%	97	200	192	165	-35
514600 WORKERS COMPENSATION	11,531	8,476	12,947	9,835	76%	6,039	12,211	12,049	13,646	1,435
520900 CONTRACTED SERVICES	85,000	89,939	96,000	94,158	98%	42,133	90,000	90,000	90,000	0
522500 TELEPHONE & DAIN LINE	7,000	6,219	8,000	8,242	103%	4,100	8,000	8,300	8,300	300
524000 MISCELLANEOUS EXPENSES	1,000	1,062	1,000	1,090	109%	0	1,000	1,000	1,000	0
528300 CBRF	252,067	206,741	190,000	280,819	148%	118,025	226,764	240,000	280,000	53,236
528400 INSTITUTIONS	80,000	47,339	103,000	0	0%	0	73,000	15,000	73,000	0
531200 OFFICE SUPPLIES AND EXPENSE	0	389	200	72	36%	34	200	200	200	0
532800 TRAINING AND INSERVICE	4,000	6,824	4,000	3,769	94%	1,500	4,000	4,000	4,000	0
533200 MILEAGE	68,600	53,203	60,600	53,982	89%	25,212	54,000	54,000	54,000	0
533500 MEALS AND LODGING	100	83	100	32	32%	281	100	100	100	0
538010 ADAPTIVE AIDS	0	315	0	0	0%	300	0	0	0	0
538090 ENERGY ASSISTANCE	0	29	0	16	0%	0	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	1,500	4,375	3,680	200	5%	1,000	1,680	1,680	1,680	0
538130 HOUSING ASSISTANCE	27,500	21,894	8,000	6,985	87%	2,814	19,000	7,500	17,841	-1,159
538160 CLIENT PURCHASED MEALS	4,100	0	4,100	3,105	76%	1,248	4,000	3,000	4,000	0
538170 ALTERNATIVE ACTIVITIES	7,500	5,991	7,000	3,656	52%	327	7,000	2,500	3,500	-3,500
538180 SHELTERED WORK	15,000	9,279	8,000	9,675	121%	4,010	9,100	9,700	9,700	600
538190 SPECIALIZED MEDICAL SUPPLIES	5,500	5,730	5,500	3,827	70%	2,595	6,000	6,000	6,000	0
538210 SPECIALIZED TRANSPORTATION	5,000	7,542	5,500	7,152	130%	5,990	6,000	8,500	7,000	1,000
538230 SUPPORTIVE HOME CARE	20,000	12,373	15,000	10,278	69%	1,308	22,000	12,000	15,000	-7,000
538260 ADULT FAMILY HOME	95,000	116,785	138,870	98,899	71%	66,711	96,000	100,000	157,000	61,000
538320 RESIDENTIAL CARE APARTMENT	0	36,860	40,000	59,414	149%	20,160	80,384	60,000	48,000	-32,384
538340 COUNSELING AND THERAPEUTIC	0	602	500	75	15%	0	841	500	840	-1
TOTAL COMMUNITY SUPPORT PROGRAM	2,051,500	2,010,824	2,201,737	2,053,252	93%	1,067,631	2,257,185	2,149,961	2,403,228	146,043

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
21051438 CHILD PROTECTIVE SERVICES										
511100 SALARIES PERMANENT REGULAR	780,916	821,146	857,380	880,502	103%	455,218	1,005,451	955,179	1,092,821	87,370
511200 SALARIES-PERMANENT-OVERTIME	0	4,155	0	1,222	0%	697	0	0	0	0
511900 LONGEVITY-FULL TIME	3,327	3,014	3,227	2,281	71%	0	2,646	2,049	1,929	-717
514100 FICA & MEDICARE TAX	59,995	60,776	65,836	64,787	98%	33,093	77,119	73,228	83,748	6,629
514200 RETIREMENT-COUNTY SHARE	51,760	54,551	58,521	56,024	96%	30,317	67,543	64,134	71,706	4,163
514400 HEALTH INSURANCE COUNTY SHARE	126,005	130,894	137,729	142,084	103%	82,598	203,110	172,360	199,285	-3,825
514500 LIFE INSURANCE COUNTY SHARE	304	321	336	318	95%	147	324	311	262	-62
514600 WORKERS COMPENSATION	9,411	6,958	10,672	8,322	78%	4,775	11,492	10,080	13,246	1,754
514800 UNEMPLOYMENT	0	0	0	4,952	0%	1,541	0	0	0	0
522500 TELEPHONE & DAIN LINE	5,700	9,469	10,000	8,564	86%	4,138	10,000	10,000	10,000	0
523900 INTERPRETER FEES	5,000	5,504	5,000	7,118	142%	7,591	6,000	12,000	10,000	4,000
524000 MISCELLANEOUS EXPENSES	13,000	10,933	25,000	28,071	112%	34,100	55,800	82,000	52,000	-3,800
532800 TRAINING AND INSERVICE	4,549	2,700	4,549	5,352	118%	2,495	5,202	5,352	5,352	150
533200 MILEAGE	30,500	36,666	32,500	38,259	118%	17,327	37,500	37,500	37,500	0
533500 MEALS AND LODGING	1,200	1,288	1,200	2,586	216%	1,580	1,200	1,775	1,775	575
537120 RESPITE CARE	2,000	720	2,000	7,398	370%	990	750	3,000	3,000	2,250
538020 PURCHASED CASE MANAGEMENT	76,021	76,021	76,021	54,014	71%	10,000	10,000	10,000	10,000	0
538040 CLIENT EDUCATION AND TRAINING	2,236	0	0	0	0%	0	2,000	0	0	-2,000
538160 CLIENT PURCHASED MEALS	50	177	50	283	566%	6	150	150	150	0
538210 SPECIALIZED TRANSPORTATION	2,700	3,000	2,500	820	33%	225	2,500	1,000	1,000	-1,500
538220 SUPERVISED VISITATION	0	0	0	22,128	0%	4,042	0	10,000	10,000	10,000
538270 FOSTER HOME	226,500	407,390	235,000	364,171	155%	181,387	305,000	483,000	365,000	60,000
538280 GROUP HOME	90,000	118,199	90,000	35,858	40%	32,533	75,000	40,000	60,000	-15,000
538310 SHELTER CARE	0	-930	0	0	0%	0	0	0	0	0
538340 COUNSELING AND THERAPEUTIC	1,500	29,364	1,500	16,741	1116%	0	5,000	5,000	5,000	0
538390 INTEGRATED SERVICES	20,451	17,869	0	0	0%	0	0	0	0	0
538450 CHILD CARING INSTITUTIONS	855,000	532,685	655,000	414,867	63%	170,357	575,000	416,399	725,000	150,000
538490 FOSTER HOME LICENSE/RECRUITING	75,000	58,335	75,000	82,623	110%	33,269	75,000	75,000	75,000	0
538520 CRIMINAL BACKGROUND CHECKS	500	620	500	78	16%	-29	500	100	100	-400
TOTAL CHILD PROTECTIVE SERVICES	2,443,625	2,391,824	2,349,521	2,249,426	96%	1,108,398	2,534,287	2,469,617	2,833,874	299,587
21051439 CHILDREN & FAMILY SUPPORT UNIT										
511100 SALARIES PERMANENT REGULAR	459,501	459,924	476,367	478,211	100%	258,276	494,135	487,117	576,304	82,169
511900 LONGEVITY-FULL TIME	2,569	2,569	2,769	2,829	102%	92	2,929	2,377	2,517	-412
514100 FICA & MEDICARE TAX	35,348	33,572	36,654	35,004	95%	18,513	38,087	37,508	44,341	6,254
514200 RETIREMENT-COUNTY SHARE	30,497	30,541	32,581	32,691	100%	15,746	33,303	32,796	37,913	4,610
514400 HEALTH INSURANCE COUNTY SHARE	94,132	100,454	96,014	110,228	115%	58,130	117,453	108,826	129,794	12,341
514500 LIFE INSURANCE COUNTY SHARE	182	205	216	226	105%	75	230	181	171	-59
514600 WORKERS COMPENSATION	4,672	3,429	5,008	4,070	81%	2,509	4,779	4,679	6,001	1,222
515800 PER DIEM COMMITTEE	500	468	600	200	33%	150	800	800	800	0

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
21051439 CHILDREN & FAMILY SUPPORT UNIT										
522500 TELEPHONE & DAIN LINE	4,350	5,745	6,800	4,799	71%	2,148	5,725	5,700	5,900	175
523900 INTERPRETER FEES	2,300	1,320	2,000	959	48%	721	1,500	1,500	1,500	0
524000 MISCELLANEOUS EXPENSES	2,800	2,489	2,950	2,882	98%	993	2,950	2,950	2,950	0
528400 INSTITUTIONS	0	0	0	42,020	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,300	1,697	2,300	669	29%	1,108	2,300	1,800	2,550	250
533200 MILEAGE	16,200	17,568	17,000	16,233	95%	7,114	18,700	17,200	18,200	-500
533500 MEALS AND LODGING	270	30	270	756	280%	394	675	675	675	0
537120 RESPITE CARE	0	189	0	1,688	0%	0	925	925	925	0
538010 ADAPTIVE AIDS	7,000	9,846	10,000	4,770	48%	1,758	7,000	7,500	7,500	500
538040 CLIENT EDUCATION AND TRAINING	500	52	52	700	1346%	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	0	690	300	370	123%	300	120	600	600	480
538160 CLIENT PURCHASED MEALS	0	0	50	0	0%	0	50	50	50	0
538170 ALTERNATIVE ACTIVITIES	500	1,123	500	2,138	428%	1,205	2,000	2,000	2,000	0
538270 FOSTER HOME	8,500	41,778	33,192	50,912	153%	17,833	42,051	51,640	56,218	14,167
538340 COUNSELING AND THERAPEUTIC	300,000	306,699	300,000	287,528	96%	149,925	350,000	310,000	350,000	0
538480 PROGRAM ADMINISTRATION	0	337,835	0	258,625	0%	0	0	0	0	0
TOTAL CHILDREN & FAMILY SUPPORT UNIT	972,121	1,358,222	1,025,623	1,338,508	131%	536,989	1,125,712	1,076,824	1,246,909	121,197
21051440 OUTPATIENT UNIT SERVICE										
511100 SALARIES PERMANENT REGULAR	861,520	824,863	877,093	793,245	90%	513,665	979,724	1,118,849	1,411,436	431,712
511200 SALARIES-PERMANENT-OVERTIME	0	991	0	931	0%	434	0	0	0	0
511900 LONGEVITY-FULL TIME	5,316	4,811	5,198	3,932	76%	0	4,278	4,264	4,543	265
512100 WAGES-PART TIME	48,576	60,070	0	71,909	0%	0	0	0	0	0
512900 LONGEVITY-PART TIME	363	353	0	373	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	70,057	65,549	67,495	63,450	94%	37,003	75,376	86,018	108,399	33,023
514200 RETIREMENT-COUNTY SHARE	60,441	57,514	59,996	58,347	97%	34,445	65,928	75,249	92,747	26,819
514400 HEALTH INSURANCE COUNTY SHARE	164,503	155,204	161,966	142,123	88%	96,423	177,475	197,348	269,810	92,335
514500 LIFE INSURANCE COUNTY SHARE	623	555	501	491	98%	279	521	624	624	103
514600 WORKERS COMPENSATION	10,564	5,999	10,486	7,091	68%	4,492	10,803	12,374	16,659	5,856
515800 PER DIEM COMMITTEE	500	1,250	1,300	500	38%	900	1,300	1,000	1,000	-300
520900 CONTRACTED SERVICES	455,000	604,012	445,400	485,293	109%	218,269	448,000	458,250	448,000	0
522500 TELEPHONE & DAIN LINE	2,000	5,524	3,600	6,044	168%	3,345	4,200	5,200	4,200	0
523900 INTERPRETER FEES	2,000	2,652	2,000	2,750	138%	1,324	3,000	3,000	3,000	0
524000 MISCELLANEOUS EXPENSES	2,500	2,205	2,500	1,499	60%	6,334	2,500	2,500	2,500	0
527500 INPATIENT	65,000	6,030	60,000	0	0%	0	15,000	0	15,000	0
527700 AODA-DETOX	80,000	43,344	45,000	44,502	99%	36,701	40,000	45,000	61,430	21,430
528300 CBRF	186,858	279,549	195,000	341,547	175%	172,850	267,000	230,000	295,000	28,000
528400 INSTITUTIONS	1,015,574	1,079,424	756,381	728,368	96%	400,076	756,381	756,381	756,381	0
529900 PSYCHOLOGICAL SERVICES	60,000	68,519	60,000	65,260	109%	38,518	80,000	65,000	65,000	-15,000
531100 POSTAGE AND BOX RENT	0	365	0	0	0%	0	0	0	0	0

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2019
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2018
										Amended To
										2019
21051440 OUTPATIENT UNIT SERVICE										
531200 OFFICE SUPPLIES AND EXPENSE	0	1,927	0	0	0%	23	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	28,405	0	0	0%	0	0	0	0	0
532600 ADVERTISING	1,500	0	0	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	2,800	3,905	2,800	7,990	285%	2,652	2,800	8,000	5,000	2,200
533200 MILEAGE	11,100	18,446	13,100	17,096	131%	5,431	17,550	17,550	18,550	1,000
533500 MEALS AND LODGING	750	122	1,100	56	5%	1,003	1,100	600	1,200	100
537120 RESPITE CARE	0	0	0	0	0%	399	0	500	500	500
538020 PURCHASED CASE MANAGEMENT	1,100,000	0	0	0	0%	0	0	0	0	0
538035 COMMUNITY LIVING & SUPPORT SVC	1,444,156	2,534,156	2,979,400	3,263,043	110%	1,789,648	3,000,000	3,655,941	3,700,000	700,000
538040 CLIENT EDUCATION AND TRAINING	60,000	60,424	60,000	60,000	100%	0	60,000	60,000	60,000	0
538130 HOUSING ASSISTANCE	0	9,159	0	8,211	0%	3,142	0	5,000	0	0
538140 CLIENT SHELTER AND CLOTHING	1,000	0	500	0	0%	0	0	0	0	0
538190 SPECIALIZED MEDICAL SUPPLIES	3,000	36,394	3,000	27,319	911%	10,571	3,000	11,579	2,500	-500
538210 SPECIALIZED TRANSPORTATION	17,500	16,164	17,500	20,007	114%	5,650	17,500	17,500	17,500	0
538230 SUPPORTIVE HOME CARE	1,000	1,064	1,000	1,301	130%	0	1,000	1,000	1,000	0
538260 ADULT FAMILY HOME	10,000	15,356	6,500	28,542	439%	11,788	20,000	25,000	25,000	5,000
538270 FOSTER HOME	1,500	878	1,500	0	0%	0	1,000	0	0	-1,000
538320 RESIDENTIAL CARE APARTMENT	0	0	0	8,195	0%	0	0	0	2,500	2,500
538330 DAY TREATMENT	312,000	7,042	207,000	1,239	1%	0	702,000	751,000	782,000	80,000
538340 COUNSELING AND THERAPEUTIC	120,500	200,004	15,500	701,584	4526%	348,563	10,500	1,750	5,500	-5,000
538350 CRISIS INTERVENTION	90,000	163,805	121,100	178,062	147%	78,281	175,000	180,000	180,000	5,000
538390 INTEGRATED SERVICES	55,000	72,860	55,000	55,000	100%	47,095	65,000	65,000	65,000	0
538410 INTAKE ASSESSMENT	30,000	143	20,000	1,193	6%	3,289	0	10,000	10,000	10,000
538480 PROGRAM ADMINISTRATION	415,842	415,842	922,636	382,931	42%	96,294	351,202	234,500	71,000	-280,202
538530 OUTREACH AND DEVELOPMENT	0	8,080	16,418	6,043	37%	0	16,418	16,418	16,418	0
TOTAL OUTPATIENT UNIT SERVICE	6,769,043	6,862,959	7,197,970	7,585,467	105%	3,968,884	7,375,556	8,122,395	8,519,397	1,143,841
21051446 FAMILY CARE										
514100 FICA & MEDICARE TAX	25	77	0	8	0%	0	46	46	0	-46
514600 WORKERS COMPENSATION	1	1	0	0	0%	0	7	7	0	-7
515800 PER DIEM COMMITTEE	574	1,000	600	100	17%	0	600	0	0	-600
533200 MILEAGE	400	984	600	106	18%	0	600	0	0	-600
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	510,849	100%	0	510,849	510,849	510,849	0
TOTAL FAMILY CARE	511,849	512,910	512,049	511,063	100%	0	512,102	510,902	510,849	-1,253
21051900 TRANSFERS TO OTHER FUNDS										
591000 TRANSFER TO GENERAL FUND	1,403,961	1,418,361	344,182	344,182	100%	1,867,537	7,000	1,871,037	7,000	0

Fund: HUMAN SERVICES	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: HUMAN SERVICES	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
TOTAL TRANSFERS TO OTHER FUNDS	1,403,961	1,418,361	344,182	344,182	100%	1,867,537	7,000	1,871,037	7,000	0
TOTAL DEPARTMENT REVENUE	-19,533,584	-18,768,832	-19,012,915	-20,510,695	108%	-6,235,407	-19,616,259	-21,216,004	-21,016,867	1,400,608
TOTAL DEPARTMENT EXPENSE	19,533,584	19,533,584	19,012,915	19,012,915	100%	11,092,919	19,616,259	21,280,966	21,016,867	1,400,608
-ADDITION TO / USE OF FUND BALANCE	0	764,752	0	-1,497,781		4,857,512	0	64,962	0	
TOTAL FUND REVENUE	-19,533,584	-18,768,832	-19,012,915	-20,510,695	108%	-6,235,407	-19,616,259	-21,216,004	-21,016,867	1,400,608
TOTAL FUND EXPENSE	19,533,584	19,533,584	19,012,915	19,012,915	100%	11,092,919	19,616,259	21,280,966	21,016,867	1,400,608
-ADDITION TO / USE OF FUND BALANCE	0	764,752	0	-1,497,781		4,857,512	0	64,962	0	

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 with in 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 through out 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	1.37	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	\$75,078		
			Operating Expenses	\$29,162		
			TOTAL EXPENSES	\$104,240		
COUNTY LEVY	\$32,240					
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
			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	21.03	
			TOTAL EXPENSES	\$2,185,502		
			COUNTY LEVY	\$1,162,065		

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%

Health Departments

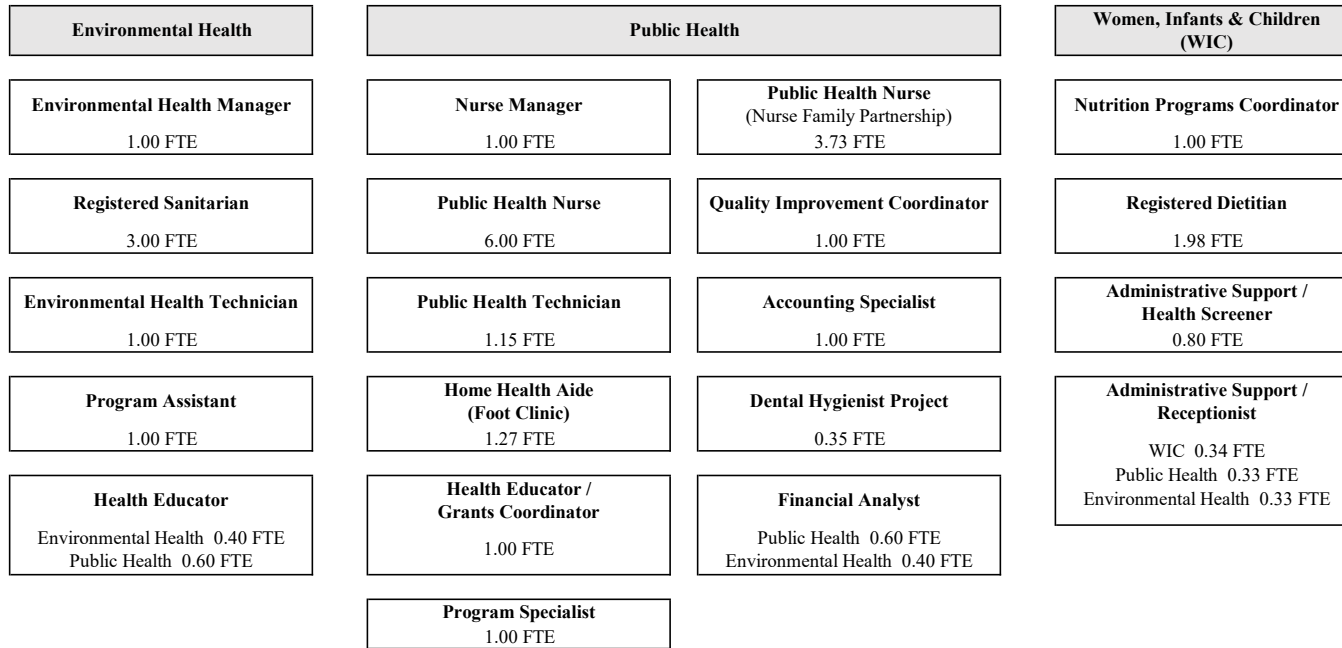
Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE



	2015	2016	2017	2018	2019
Public Health					
FTE Change	0.70	0.83	3.77	0.59	3.06
FTE Balance	12.78	13.61	17.38	17.97	21.03
Environmental Health					
FTE Change	0.65	0.17	2.26	0.65	-0.35
FTE Balance	4.40	4.57	6.83	7.48	7.13
Women, Infants & Children (WIC)					
FTE Change	2.50	-1.93	-0.21	-0.90	0.00
FTE Balance	7.16	5.23	5.02	4.12	4.12
Total					
FTE Change	3.85	-0.93	5.82	0.34	2.71
FTE Balance	24.34	23.41	29.23	29.57	32.28

	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	1,162,065	189,061	19.43%	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
									2022	0	0
									2023	0	0
Total Revenues	1,153,621	1,329,807	1,708,188	1,965,682	1,964,956	2,185,502	220,546	11.22%			
<u>Expenses</u>											
Labor	727,749	766,003	1,059,533	1,160,161	1,160,161	1,368,244	208,083	17.94%			
Labor Benefits	236,710	259,429	360,264	408,972	408,972	458,931	49,959	12.22%			
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	2,185,502	220,546	11.22%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2019 Highlights & Issues on the Horizon

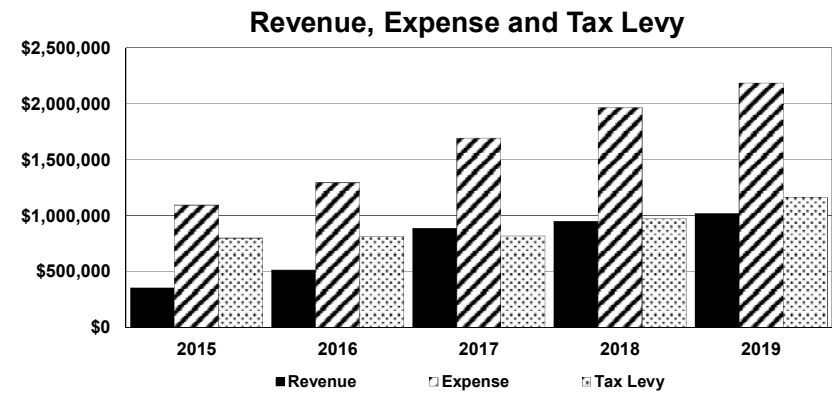
Additional for 2019: Part-time Public Health Technician for the Dental Seal-A-Smile program; Full-time Public Health Nurse for Foot Clinic and Communicable disease; Full-time Program Specialist for Clerical Support for Programing.

Foot Clinic staffing issues may cause increase in fees.

Department will do strategic planning for 2019-2020.

Community Health Improvement Plan (CHIP) will identify the goals and objectives to meet the top three priorities in the 2018 Community Health Needs Assessment.

The department became a level 3 health department in 2018. Meeting minimum plus fourteen (14) additional evidence-based programs and full agent DATCP program.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PUBLIC HEALTH	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10040 PUBLIC HEALTH REVENUE										
411100 GENERAL PROPERTY TAXES	-816,070	-816,070	-819,624	-819,624	100%	-486,502	-973,004	-973,004	-1,162,065	189,061
422160 HO-CHUNK GAMING GRANT	-25,000	-25,000	-25,400	-25,400	100%	-20,000	-20,000	-20,000	0	-20,000
423900 BIOTERRORISM GRANT	-61,408	-62,185	-51,348	-67,214	131%	-49,694	-54,084	-54,084	-69,441	15,357
424030 MICHV-NFP GRANT	-190,769	-228,772	-335,703	-309,396	92%	-227,143	-330,782	-330,782	-416,008	85,226
424110 IMMUNIZATION GRANT	-15,514	-18,170	-18,659	-19,936	107%	-11,197	-16,286	-16,286	-14,634	-1,652
424160 PREVENTION GRANT	0	0	0	-8,277	0%	-14,337	-7,627	-16,907	0	-7,627
424170 LEAD GRANT	-8,600	-8,768	-10,455	-7,157	68%	-3,579	-7,157	-7,157	-7,157	0
424175 FORWARD HL MA MATCH GRANT	-29,141	-15,473	-21,158	-21,007	99%	-16,237	-25,109	-25,109	-30,507	5,398
424203 DENTAL GRANTS	-16,150	-21,946	-24,355	-39,381	162%	-22,749	-20,000	-32,420	-25,000	5,000
424204 WI-PDO PRESCR DRUG OVERDOSE	0	0	-225,522	-225,552	100%	-100,136	-225,522	-225,522	-225,522	0
424205 STRAT PREV FRAME PRESCRIP RX	0	0	0	0	0%	0	-70,000	-29,000	-30,000	-40,000
424206 OVERDOSE DEATH REVIEW ODR	0	0	0	0	0%	0	0	-20,000	-25,000	25,000
424420 HEALTH CHECK	-1,000	-1,340	-6,000	0	0%	0	0	0	-5,300	5,300
424440 MATERNAL CHILD HEALTH	-26,623	-30,817	-33,641	-34,170	102%	-8,149	-30,420	-30,420	-27,128	-3,292
424511 MEDICAL ASSISTANCE DENTAL	-32,000	-30,998	-45,000	-37,156	83%	-19,116	-42,779	-42,779	-47,000	4,221
424512 MEDICAL ASSISTANCE IMMUNIZATIO	0	-322	-300	-105	35%	-112	-300	-300	-3,100	2,800
424515 MEDICAL ASSISTANCE - TCM	-3,000	-1,334	-3,000	0	0%	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	-2,000	-4,027	-2,000	-1,866	93%	-2,008	-1,000	-2,208	-3,500	2,500
455100 PUBLIC HEALTH FOOT CLINIC	0	0	-51,000	-52,290	103%	-28,360	-52,640	-52,640	-52,640	0
455130 PRENATAL CARE	-36,000	-47,215	-48,000	-32,923	69%	-11,974	-37,000	-37,000	-37,000	0
455160 HEP B MEDICAL REIMBURSEMENT	-3,500	-1,811	-1,500	-1,240	83%	-459	-1,500	-510	0	-1,500
455170 FLU & PNEUMONIA REIMBURSEMENT	-12,000	-6,352	-2,000	-885	44%	-76	-806	0	0	-806
455180 TB SKIN TESTS	-3,000	-1,821	-2,000	-2,664	133%	-376	-5,000	-5,000	-2,000	-3,000
474010 DEPARTMENTAL CHARGES	-68,281	-7,386	0	0	0%	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	0	0	0	-1,500	0%	0	0	0	0	0
485160 COMMUNITY CARE DONATIONS	0	0	0	-445	0%	0	-2,500	0	0	-2,500
485161 BOO AREA UN FUND DENTAL VOUCHER	0	0	0	0	0%	0	-5,421	0	0	-5,421
485162 BAUF DENTAL CHILDREN	0	0	0	0	0%	0	-4,826	0	0	-4,826
493200 CONTINUING APPROP PRIOR YEAR	-44,640	0	-34,554	0	0%	0	-31,193	0	-2,500	-28,693
TOTAL PUBLIC HEALTH REVENUE	-1,394,696	-1,329,806	-1,761,219	-1,708,188	97%	-1,022,205	-1,964,956	-1,921,128	-2,185,502	220,546
10040416 PUBLIC HEALTH										
511100 SALARIES PERMANENT REGULAR	703,765	655,175	916,723	863,059	94%	497,337	1,002,683	1,002,683	1,088,832	86,149
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	4	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,604	1,557	1,864	2,332	125%	127	2,454	2,454	2,311	-143
512100 WAGES-PART TIME	108,471	109,036	160,101	193,569	121%	100,514	154,451	154,451	276,436	121,985
512900 LONGEVITY-PART TIME	226	235	507	570	112%	0	573	573	665	92
514100 FICA & MEDICARE TAX	62,276	56,486	82,558	77,589	94%	43,341	88,752	88,752	104,671	15,919
514200 RETIREMENT-COUNTY SHARE	52,717	49,603	73,385	70,520	96%	36,583	76,780	76,780	86,815	10,035
514400 HEALTH INSURANCE COUNTY SHARE	158,105	147,357	210,056	202,460	96%	109,619	231,634	231,634	252,775	21,141

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PUBLIC HEALTH	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10040416 PUBLIC HEALTH										
514500 LIFE INSURANCE COUNTY SHARE	352	332	463	462	100%	174	517	517	395	-122
514600 WORKERS COMPENSATION	8,070	5,651	11,213	9,232	82%	6,043	11,289	11,289	14,275	2,986
520100 CONSULTANT AND CONTRACTUAL	0	40	0	0	0%	10	0	0	0	0
520900 CONTRACTED SERVICES	50,281	32,206	46,836	34,159	73%	16,372	110,493	110,493	73,221	-37,272
522500 TELEPHONE & DAIN LINE	7,919	5,821	7,400	7,702	104%	4,179	14,006	14,006	13,396	-610
526100 HO-CHUNK APPROPRIATION	0	0	0	5,398	0%	0	0	0	0	0
531000 FOOT CLINIC EXPENSE	0	0	3,489	4,002	115%	1,767	4,272	4,272	3,739	-533
531100 POSTAGE AND BOX RENT	2,500	1,365	1,641	1,764	108%	876	2,480	2,480	2,480	0
531200 OFFICE SUPPLIES AND EXPENSE	3,000	20,677	6,950	17,339	249%	4,855	7,719	7,719	7,407	-312
531400 SMALL EQUIPMENT	1,000	0	0	0	0%	0	0	0	0	0
531500 FORMS AND PRINTING	2,371	0	0	0	0%	0	3,073	3,073	3,073	0
531800 MIS DEPARTMENT CHARGEBACKS	30,735	54,983	34,763	31,924	92%	30,746	35,991	35,991	35,867	-124
532200 SUBSCRIPTIONS	1,000	474	500	210	42%	86	500	500	500	0
532400 MEMBERSHIP DUES	7,000	2,268	6,000	1,920	32%	740	1,500	1,500	1,500	0
532600 ADVERTISING	0	0	0	0	0%	29	0	0	0	0
532800 TRAINING AND INSERVICE	25,000	10,035	22,421	6,733	30%	7,228	19,043	19,043	19,043	0
533200 MILEAGE	31,000	21,911	23,550	13,703	58%	5,985	42,696	42,696	39,193	-3,503
533500 MEALS AND LODGING	11,725	12,562	5,540	4,356	79%	8,072	12,981	12,981	12,909	-72
534200 MEDICAL SUPPLIES	40,819	15,667	41,189	76,199	185%	32,820	19,828	19,828	65,213	45,385
534201 COMMUNITY CARE VOUCHER EXPENSE	25,312	1,671	23,642	419	2%	346	23,668	21,168	2,500	-21,168
534202 BOO AREA UN FUND DENTAL VOUCHER	11,009	1,242	7,768	569	7%	364	10,620	10,620	5,421	-5,199
534203 BAUF DENTAL CHILDREN	5,000	174	6,826	0	0%	0	9,652	9,652	4,826	-4,826
534800 EDUCATIONAL SUPPLIES	4,000	10,057	4,000	543	14%	10,443	8,958	8,958	2,483	-6,475
534900 PROJECT SUPPLIES	10,839	35,836	38,891	39,793	102%	11,998	39,494	39,494	56,707	17,213
535100 VEHICLE FUEL / OIL	500	158	2,143	1,413	66%	977	4,036	4,036	4,036	0
535200 VEHICLE MAINTENANCE AND REPAIR	500	58	500	1,083	217%	85	2,439	2,439	2,439	0
551900 INSURANCE-GENERAL LIABILITY	2,600	2,374	300	3,358	1119%	5,972	2,374	2,374	2,374	0
581900 CAPITAL OUTLAY	25,000	39,823	20,000	22,233	111%	0	20,000	23,226	0	-20,000
TOTAL PUBLIC HEALTH	1,394,696	1,294,834	1,761,219	1,694,619	96%	937,685	1,964,956	1,965,682	2,185,502	220,546
TOTAL DEPARTMENT REVENUE	-1,394,696	-1,329,806	-1,761,219	-1,708,188	97%	-1,022,205	-1,964,956	-1,921,128	-2,185,502	220,546
TOTAL DEPARTMENT EXPENSE	1,394,696	1,294,834	1,761,219	1,694,619	96%	937,685	1,964,956	1,965,682	2,185,502	220,546
-ADDITION TO / USE OF FUND BALANCE	0	-34,972	0	-13,569		-84,519	0	44,554	0	
TOTAL FUND REVENUE	-1,394,696	-1,329,806	-1,761,219	-1,708,188	97%	-1,022,205	-1,964,956	-1,921,128	-2,185,502	220,546
TOTAL FUND EXPENSE	1,394,696	1,294,834	1,761,219	1,694,619	96%	937,685	1,964,956	1,965,682	2,185,502	220,546
-ADDITION TO / USE OF FUND BALANCE	0	-34,972	0	-13,569		-84,519	0	44,554	0	

Veterans Service Office

Department Vision - Where the department would ideally like to be

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

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

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

Elements of Countywide Mission Fulfilled

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

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

Veterans' Services

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

Veterans Service Officer
1.00 FTE

Assistant Veterans Service Officer
1.00 FTE

Veteran Benefit Specialist
2.00 FTE

Administrative Assistant
0.69 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	1.06	-0.06	0.00	0.50	0.19
FTE Balance	4.06	4.00	4.00	4.50	4.69

VETERANS SERVICE

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	296,193	297,769	304,269	338,857	338,857	345,371
Grants & Aids	11,500	11,500	6,804	11,500	11,500	11,500
Use of Fund Balance	0	0	1,423	0	544	0
Total Revenues	307,693	309,269	312,496	350,357	350,901	356,871

Expenses

Labor	184,164	192,608	203,091	227,024	227,084	245,750
Labor Benefits	62,120	62,799	64,585	56,674	71,633	59,234
Supplies & Services	43,172	46,377	44,820	51,334	52,184	51,887
Addition to Fund Balance	18,237	7,485	0	15,325	0	0
Total Expenses	307,693	309,269	312,496	350,357	350,901	356,871

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Tax Levy	6,514	1.92%	None	0	0
Grants & Aids	0	0.00%			
Use of Fund Balance	(544)	-100.00%	2019 Total	0	0
Total Revenues	5,970	1.70%			
			2020	0	0
			2021	0	0
			2022	0	0
			2023	0	0
Total Expenses	5,970	1.70%			

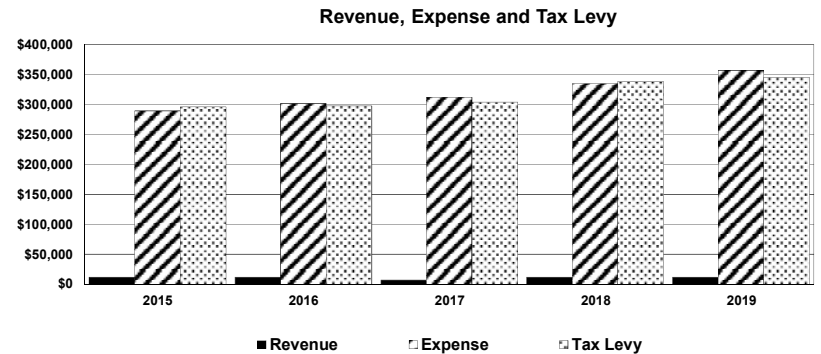
2019 Highlights & Issues on the Horizon

Providing required increases in services to veterans and their families.

* Adjusting the additional time and effort that will come from the new initiatives to increase awareness of this office.

* 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.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: VETERANS SERVICE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
										Amended To
										2019
10055 VETERANS SERVICE REVENUE										
411100 GENERAL PROPERTY TAXES	-297,769	-297,769	-304,269	-304,269	100%	-169,429	-338,857	-338,857	-345,371	6,514
424550 S/A:VETERANS SERVICE	0	-11,500	-11,500	-6,804	59%	-11,500	-11,500	-11,500	-11,500	0
493200 CONTINUING APPROP PRIOR YEAR	-4,920	0	-2,815	0	0%	0	-544	0	0	-544
TOTAL VETERANS SERVICE REVENUE	-302,689	-309,269	-318,584	-311,073	98%	-180,929	-350,901	-350,357	-356,871	5,970
10055470 VETERANS SERVICE										
511100 SALARIES PERMANENT REGULAR	189,327	191,174	201,789	201,797	100%	104,970	209,915	209,915	222,919	13,004
511900 LONGEVITY-FULL TIME	1,035	1,035	1,095	1,095	100%	0	1,215	1,155	1,215	0
512100 WAGES-PART TIME	0	0	0	0	0%	8,270	15,354	15,354	21,016	5,662
514100 FICA & MEDICARE TAX	14,563	14,148	15,521	15,107	97%	8,382	17,326	17,326	18,754	1,428
514200 RETIREMENT-COUNTY SHARE	12,564	12,579	13,796	13,785	100%	6,973	15,174	15,174	16,057	883
514400 HEALTH INSURANCE COUNTY SHARE	35,185	35,244	35,889	34,737	97%	11,950	37,959	23,000	23,163	-14,796
514500 LIFE INSURANCE COUNTY SHARE	102	103	110	124	113%	74	163	163	155	-8
514600 WORKERS COMPENSATION	939	695	1,008	816	81%	477	965	965	1,059	94
520900 CONTRACTED SERVICES	0	0	7,000	3,750	54%	2,500	6,000	6,000	6,000	0
522500 TELEPHONE & DAIN LINE	400	258	300	252	84%	183	300	300	300	0
531100 POSTAGE AND BOX RENT	1,900	2,787	2,600	1,786	69%	877	2,300	2,000	2,000	-300
531200 OFFICE SUPPLIES AND EXPENSE	1,250	1,972	1,000	1,506	151%	1,271	1,000	1,300	1,300	300
531400 SMALL EQUIPMENT	250	0	250	0	0%	93	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	8,333	9,596	7,110	10,558	148%	2,571	8,865	8,865	9,362	497
532200 SUBSCRIPTIONS	400	672	400	419	105%	209	400	400	400	0
532400 MEMBERSHIP DUES	100	180	200	160	80%	60	200	200	200	0
532800 TRAINING AND INSERVICE	2,400	1,168	2,450	840	34%	880	2,450	1,500	1,500	-950
532900 OTHER PUBLICATIONS	2,000	1,593	2,000	926	46%	481	1,400	1,400	1,400	0
533200 MILEAGE	1,500	3,571	1,600	2,742	171%	987	2,000	2,000	2,000	0
533500 MEALS AND LODGING	3,900	2,276	5,030	4,357	87%	3,100	5,500	5,500	6,100	600
534900 PROJECT SUPPLIES	600	0	600	0	0%	0	300	300	300	0
552100 OFFICIALS BONDS	47	127	47	47	99%	47	47	47	47	0
TOTAL VETERANS SERVICE	276,795	279,177	299,795	294,802	98%	154,356	329,083	313,114	335,497	6,414
10055472 VETERAN SERVICE COMMISSION										
514100 FICA & MEDICARE TAX	46	31	46	15	33%	0	46	46	46	0
514600 WORKERS COMPENSATION	0	0	0	0	0%	0	0	0	0	0
515500 COMMISSIONER FEES	600	400	600	200	33%	0	600	600	600	0
533200 MILEAGE	300	0	300	0	0%	0	0	0	0	0
552100 OFFICIALS BONDS	28	28	28	28	100%	28	28	28	28	0
571800 VETERANS SERVICE AIDS	14,920	12,105	7,815	7,271	93%	3,153	10,544	10,544	10,000	-544
TOTAL VETERAN SERVICE COMMISSION	15,894	12,564	8,789	7,515	85%	3,181	11,218	11,218	10,674	-544

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: VETERANS SERVICE	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget			Amended To
										2019
10055473 CARE OF VETERANS GRAVES										
521700 GRAVE CARE	7,500	7,566	7,500	7,662	102%	0	7,600	7,700	7,700	100
534900 PROJECT SUPPLIES FLAG HOLDERS	2,500	2,477	2,500	2,518	101%	2,881	3,000	3,000	3,000	0
TOTAL CARE OF VETERANS GRAVES	10,000	10,043	10,000	10,180	102%	2,881	10,600	10,700	10,700	100
TOTAL DEPARTMENT REVENUE	-302,689	-309,269	-318,584	-311,073	98%	-180,929	-350,901	-350,357	-356,871	5,970
TOTAL DEPARTMENT EXPENSE	302,689	301,785	318,584	312,496	98%	160,418	350,901	335,032	356,871	5,970
-ADDITION TO / USE OF FUND BALANCE	0	-7,484	0	1,423		-20,511	0	-15,325	0	
TOTAL FUND REVENUE	-302,689	-309,269	-318,584	-311,073	98%	-180,929	-350,901	-350,357	-356,871	5,970
TOTAL FUND EXPENSE	302,689	301,785	318,584	312,496	98%	160,418	350,901	335,032	356,871	5,970
-ADDITION TO / USE OF FUND BALANCE	0	-7,484	0	1,423		-20,511	0	-15,325	0	

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%

Health Departments

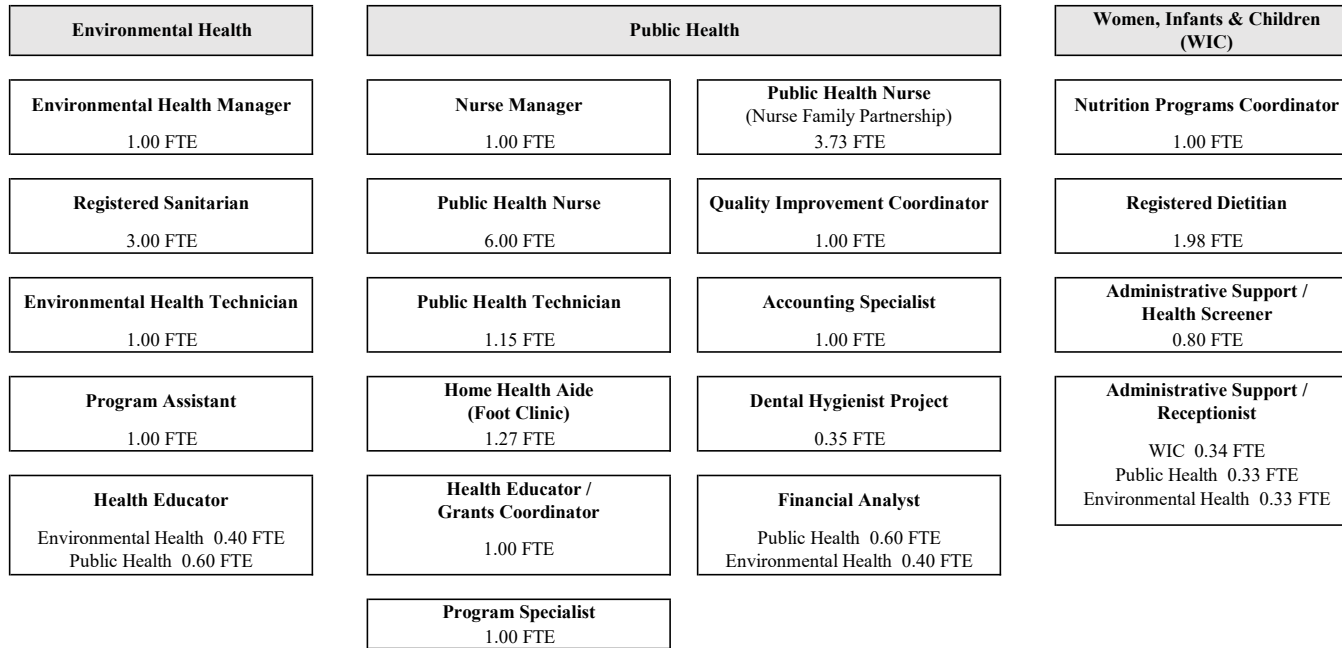
Oversight Committee: **Public Health Board**

Public Health Director

1.00 FTE

Public Health Deputy Director

1.00 FTE



	2015	2016	2017	2018	2019
Public Health					
FTE Change	0.70	0.83	3.77	0.59	3.06
FTE Balance	12.78	13.61	17.38	17.97	21.03
Environmental Health					
FTE Change	0.65	0.17	2.26	0.65	-0.35
FTE Balance	4.40	4.57	6.83	7.48	7.13
Women, Infants & Children (WIC)					
FTE Change	2.50	-1.93	-0.21	-0.90	0.00
FTE Balance	7.16	5.23	5.02	4.12	4.12
Total					
FTE Change	3.85	-0.93	5.82	0.34	2.71
FTE Balance	24.34	23.41	29.23	29.57	32.28

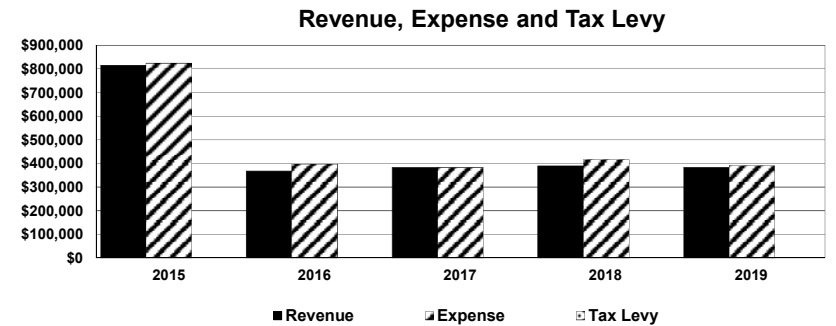
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	351,521	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
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Labor	309,861	246,554	219,899	239,455	239,455	252,368	12,913	5.39%			
Labor Benefits	117,384	111,879	97,215	102,409	102,409	107,433	5,024	4.91%			
Supplies & Services	396,553	38,688	56,012	73,718	74,718	31,165	(43,553)	-58.29%			
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											

2019 Highlights & Issues on the Horizon

In the summer of 2019, activities will take place at local farmers markets and food pantries to help increase the consumption of fresh produce by Sauk County residents to improve their nutritional status.

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.



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PUBLIC HEALTH-WIC	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended	2018
	Budget		Budget		Used	Actual	Budget		To	2019
10044 PUBLIC HEALTH-WIC REVENUE										
424410 WOMEN, INFANTS & CHILDREN	-326,605	-330,315	-342,138	-349,946	102%	-83,976	-351,672	-351,672	-341,861	-9,811
424510 MEDICAL ASSISTANCE / MEDICAID	-23,000	-8,399	-15,000	-7,031	47%	-1,958	-8,000	-8,000	-11,000	3,000
452060 MISCELLANEOUS REVENUES	-100	-1,308	-100	-146	146%	-72	-225	-225	-225	0
455600 WIC- INSURANCE	-15,000	-16,582	-20,000	-13,683	68%	-2,529	-16,500	-16,500	-16,500	0
474010 DEPARTMENTAL CHARGES	-17,328	-11,472	-12,480	-11,304	91%	-5,856	-12,740	-12,740	-13,260	520
493200 CONTINUING APPROP PRIOR YEAR	-47,505	0	-10,803	0	0%	0	-27,445	0	-8,120	-19,325
TOTAL PUBLIC HEALTH-WIC REVENUE	-429,538	-368,077	-400,521	-382,110	95%	-94,391	-416,582	-389,137	-390,966	-25,616
10044419 PUBLIC HEALTH WIC PROGRAM										
511100 SALARIES PERMANENT REGULAR	80,884	6,268	10,190	6,711	66%	5,097	86,750	86,750	11,605	-75,145
511900 LONGEVITY-FULL TIME	0	0	0	0	0%	0	328	328	33	-295
512100 WAGES-PART TIME	185,173	239,499	216,714	212,561	98%	104,309	151,975	151,975	239,941	87,966
512900 LONGEVITY-PART TIME	783	787	859	627	73%	0	402	402	789	387
514100 FICA & MEDICARE TAX	20,413	17,717	20,232	15,499	77%	7,518	18,318	18,318	19,306	988
514200 RETIREMENT-COUNTY SHARE	17,611	16,281	17,984	14,461	80%	7,330	16,044	16,044	16,530	486
514400 HEALTH INSURANCE COUNTY SHARE	73,392	75,691	77,138	65,075	84%	36,754	65,691	65,691	68,973	3,282
514500 LIFE INSURANCE COUNTY SHARE	95	70	82	41	50%	22	42	42	46	4
514600 WORKERS COMPENSATION	2,796	2,120	2,848	2,139	75%	1,192	2,314	2,314	2,578	264
520900 CONTRACTED SERVICES	25,290	8,158	16,000	9,368	59%	7,168	10,000	9,000	5,000	-5,000
522500 TELEPHONE & DAIN LINE	3,400	2,404	2,000	2,459	123%	1,285	2,000	2,000	2,000	0
531100 POSTAGE AND BOX RENT	1,400	1,903	2,000	1,489	74%	488	1,600	1,600	1,200	-400
531200 OFFICE SUPPLIES AND EXPENSE	2,400	3,456	2,400	1,938	81%	1,826	1,600	1,600	1,200	-400
531800 MIS DEPARTMENT CHARGEBACKS	4,635	4,787	4,548	4,812	106%	1,495	6,583	6,583	5,779	-804
532200 SUBSCRIPTIONS	100	225	125	0	0%	100	125	125	125	0
532800 TRAINING AND INSERVICE	2,240	1,257	2,250	541	24%	836	1,600	1,600	1,804	204
533200 MILEAGE	3,000	2,606	2,200	2,256	103%	1,102	2,000	2,000	1,900	-100
533500 MEALS AND LODGING	1,000	536	500	705	141%	147	1,000	1,000	1,000	0
534200 MEDICAL SUPPLIES	2,500	2,757	3,913	1,800	46%	324	10,900	10,900	4,035	-6,865
534800 EDUCATIONAL SUPPLIES	750	2,106	763	5,642	740%	0	5,000	5,000	3,122	-1,878
534900 PROJECT SUPPLIES	1,676	8,495	17,775	25,001	141%	3,680	32,310	32,310	4,000	-28,310
TOTAL PUBLIC HEALTH WIC PROGRAM	429,538	397,121	400,521	373,125	93%	180,674	416,582	415,582	390,966	-25,616
TOTAL DEPARTMENT REVENUE	-429,538	-368,077	-400,521	-382,110	95%	-94,391	-416,582	-389,137	-390,966	-25,616
TOTAL DEPARTMENT EXPENSE	429,538	397,121	400,521	373,125	93%	180,674	416,582	415,582	390,966	-25,616
-ADDITION TO / USE OF FUND BALANCE	0	29,045	0	-8,985		86,283	0	26,445	0	
TOTAL FUND REVENUE	-429,538	-368,077	-400,521	-382,110	95%	-94,391	-416,582	-389,137	-390,966	-25,616
TOTAL FUND EXPENSE	429,538	397,121	400,521	373,125	93%	180,674	416,582	415,582	390,966	-25,616
-ADDITION TO / USE OF FUND BALANCE	0	29,045	0	-8,985		86,283	0	26,445	0	

Conservation, Development, Recreation, Culture & Education

This function includes revenues and expenditures for conservation and development activities such as county forestry projects, conservation of natural resources, administration of county planning and zoning; as well as recreation as provided by county parks; and educational opportunities.

FUNCTIONAL AREA MISSION STATEMENT

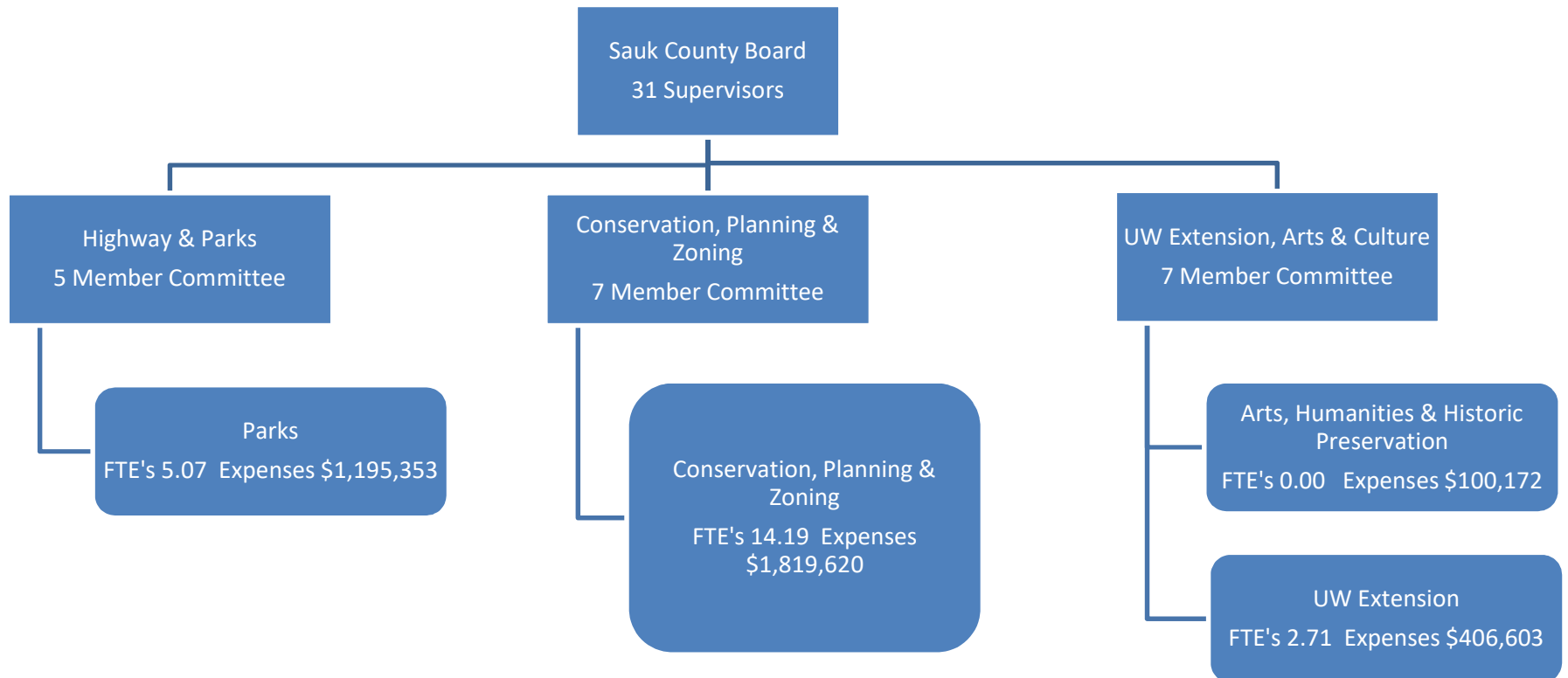
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public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

FUNCTIONAL AREA VISION STATEMENT

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

ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

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



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%

		2016	2016	2017	2017	2018	2018	2018	\$ Change		
Fund: GENERAL		Amended	2016	Amended	2017	6 Months	Amended	2018	2019	2018	
Department: Arts, Humanities & Historic Preservation		Budget	Actual	Budget	Actual	Actual	Budget	Estimated	2019	Amended to 2019	
10999 GENERAL REVENUE											
411100	GENERAL PROPERTY TAXES	-64,762.00	-64,762.00	-68,762.00	-68,762.00	100%	-34,381.00	-68,762.00	-68,762.00	-92,422.00	23,660.00
424635	ARTS & HUMANITIES GRANTS	-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
493455	CONTINUING APPROP AHHP	0.00	0.00	-4,239.00	0.00	0%	0.00	-2,080.00	0.00	0.00	-2,080.00
TOTAL GENERAL REVENUE		-71,772.00	-71,772.00	-80,011.00	-75,772.00	95%	-41,391.00	-77,852.00	-75,772.00	-100,172.00	22,320.00
10999513 ARTS, HUMANITIES GRANT											
514100	FICA & MEDICARE TAX	46.00	45.93	46.00	49.76	108%	19.15	46.00	46.00	46.00	0.00
514600	WORKERS COMPENSATION	1.00	0.33	1.00	0.40	40%	0.15	1.00	1.00	1.00	0.00
515800	PER DIEM COMMITTEE	600.00	602.16	600.00	600.00	100%	250.00	600.00	600.00	600.00	0.00
526100	SAUK CO HISTORICAL SOCIETY	11,000.00	11,000.00	15,000.00	15,000.00	100%	15,000.00	15,000.00	15,000.00	15,000.00	0.00
526102	WORMFARM INSTITUTE	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	20,000.00	20,000.00
531100	POSTAGE	200.00	67.31	200.00	176.10	88%	203.82	200.00	200.00	200.00	0.00
531200	OFFICE SUPPLIES AND EXPENSE	300.00	0.00	300.00	0.00	0%	0.00	200.00	200.00	200.00	0.00
532200	SUBSCRIPTIONS	100.00	0.00	100.00	125.00	125%	0.00	100.00	100.00	100.00	0.00
532500	SEMINARS AND REGISTRATIONS	100.00	0.00	100.00	0.00	0%	0.00	100.00	100.00	100.00	0.00
533200	MILEAGE	25.00	23.88	25.00	94.56	378%	10.76	125.00	125.00	125.00	0.00
534900	PROJECT SUPPLIES	200.00	0.00	200.00	0.00	0%	0.00	200.00	200.00	200.00	0.00
572000	MAJOR GRANTS	52,600.00	48,361.00	56,839.00	57,909.76	102%	55,725.00	54,680.00	54,680.00	52,600.00	-2,080.00
572001	MINI GRANTS	6,000.00	6,800.00	6,000.00	3,876.03	65%	4,094.00	6,000.00	6,000.00	6,000.00	0.00
572002	SPECIAL PROGRAMS / PROJECTS	600.00	576.00	600.00	0.00	0%	0.00	600.00	600.00	5,000.00	4,400.00
TOTAL 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
TOTAL DEPARTMENT REVENUE		-71,772.00	-71,772.00	-80,011.00	-75,772.00	95%	-41,391.00	-77,852.00	-75,772.00	-100,172.00	22,320.00
TOTAL DEPARTMENT EXPENSE		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
ADDITION TO (-)/USE OF FUND BALANCE		0.00	-4,295.39	0.00	2,059.61		33,911.88	0.00	2,080.00	0.00	

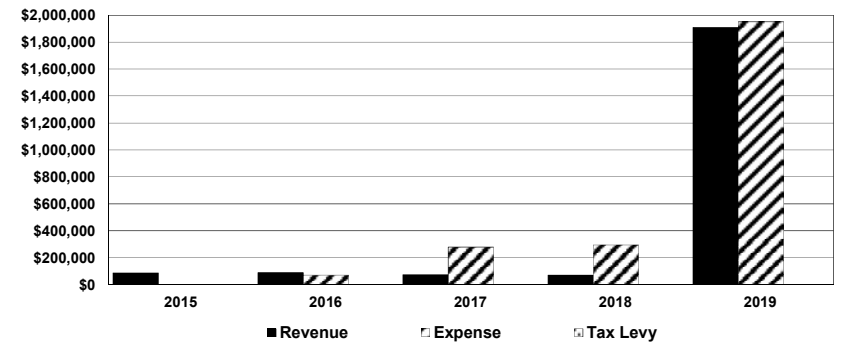
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
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
<u>Expenses</u>											
Supplies & Services	0	70,039	280,010	295,952	342,652	975,190	632,538	184.60%	2021	0	0
Capital Outlay	0	0	0	0	0	975,190	975,190	0.00%	2022	0	0
Addition to Fund Balance	87,784	18,977	0	0	0	0	0	0.00%	2023	0	0
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					

2019 Highlights & Issues on the Horizon

The State substantial amendment to the Federal government has been approved for program closeout. An amount equal to current CDBG-ED loan balances and cash on hand is budgeted to 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.

Revenue, Expense and Tax Levy



Fund: CDBG-ED REVOLVING LOANS	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
31999 CDBG-ED REVOLVING LOANS REV										
425662 CDBG CLOSE GRANT	0	0	0	0	0%	0	0	0	-975,190	975,190
481100 INTEREST ON INVESTMENTS	-540	-2,051	-2,000	-2,387	119%	-2,289	-2,200	-2,900	0	-2,200
481420 INTEREST ON LOAN PAYMENTS	-14,431	-15,983	-12,937	-14,180	110%	-11,111	-20,446	-27,755	0	-20,446
481500 PRINCIPAL REPAYMENTS	-36,329	-42,969	-37,814	-58,219	154%	-18,947	-47,582	-41,526	0	-47,582
492100 TRANSFER FROM GENERAL FUND	0	0	0	0	0%	0	0	0	-934,483	934,483
492200 TRANSFER FROM SPECIAL REVENUE	-30,000	-28,014	-2,400	0	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	-444,134	0	-527,125	0	0%	0	-272,424	0	-40,707	-231,717
TOTAL CDBG-ED REVOLVING LOANS REV	-525,434	-89,017	-582,276	-74,785	13%	-32,347	-342,652	-72,181	-1,950,380	1,607,728
31999679 CDBG-ED REVOLVING LOANS										
526300 LOANS ISSUED TO PARTICIPANTS	525,184	70,030	582,026	280,000	48%	0	342,402	295,926	0	-342,402
531200 OFFICE SUPPLIES AND EXPENSE	250	10	250	10	4%	0	250	26	0	-250
572000 GRANTS & DONATIONS-CDBG CLSE	0	0	0	0	0%	0	0	0	975,190	975,190
581900 CAPITAL OUTLAY-CDBG CLOSE GR	0	0	0	0	0%	0	0	0	975,190	975,190
TOTAL CDBG-ED REVOLVING LOANS	525,434	70,040	582,276	280,010	48%	0	342,652	295,952	1,950,380	1,607,728
TOTAL DEPARTMENT REVENUE	-525,434	-89,017	-582,276	-74,785	13%	-32,347	-342,652	-72,181	-1,950,380	1,607,728
TOTAL DEPARTMENT EXPENSE	525,434	70,040	582,276	280,010	48%	0	342,652	295,952	1,950,380	1,607,728
-ADDITION TO / USE OF FUND BALANCE	0	-18,977	0	205,225		-32,347	0	223,771	0	
TOTAL FUND REVENUE	-525,434	-89,017	-582,276	-74,785	13%	-32,347	-342,652	-72,181	-1,950,380	1,607,728
TOTAL FUND EXPENSE	525,434	70,040	582,276	280,010	48%	0	342,652	295,952	1,950,380	1,607,728
-ADDITION TO / USE OF FUND BALANCE	0	-18,977	0	205,225		-32,347	0	223,771	0	

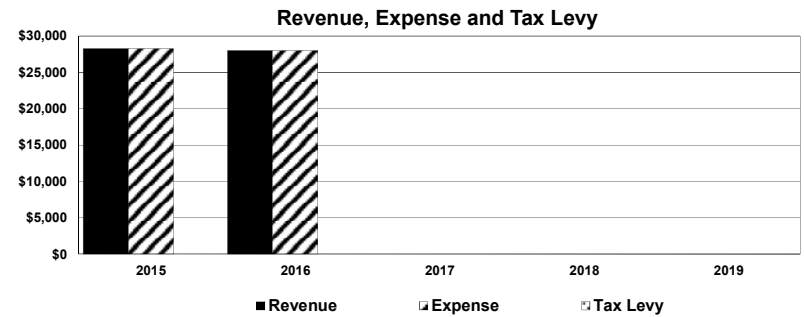
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-FLOOD RECOVERY SMALL BUSINESS (FRSB)											
<u>Revenues</u>											
Interest	5,616	(30,348)	0	0	0	0	0	0.00%	None	0	0
Miscellaneous	22,662	58,363	0	0	0	0	0	0.00%			
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	0	0	0	0.00%			
<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	0	0	0	0.00%	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	0	0	0	0.00%			
Beginning of Year Fund Balance	0	0	0	0	0	0					
End of Year Fund Balance	0	0	0	0	0	0					

2019 Highlights & Issues on the Horizon

The first loans were made in early 2009. Loans are noninterest bearing and were due in 2011.

All loans have been paid in full in 2016.

Repaid funds were transferred to the CDBG-ED fund to supplement additional loans.



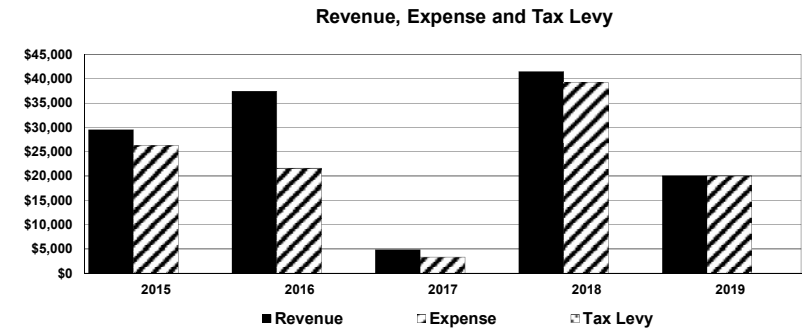
Fund: CDBG FLOOD RECOVERY SMALL BUS Department: GENERAL	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	2019	2018 Amended To 2019
33999 CDBG FLOOD RECOVERY SMALL BUS										
481420 INTEREST ON LOAN PAYMENTS	-6,500	30,349	-900	0	0%	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-23,500	-58,363	-1,500	0	0%	0	0	0	0	0
TOTAL CDBG FLOOD RECOVERY SMALL BUS	-30,000	-28,014	-2,400	0	0%	0	0	0	0	0
33999900 TRANSFERS TO OTHER FUNDS										
592000 TRANSFER TO SPECIAL REV FUNDS	30,000	28,014	2,400	0	0%	0	0	0	0	0
TOTAL TRANSFERS TO OTHER FUNDS	30,000	28,014	2,400	0	0%	0	0	0	0	0
TOTAL FUND REVENUE	-30,000	-28,014	-2,400	0	0%	0	0	0	0	0
TOTAL FUND EXPENSE	30,000	28,014	2,400	0	0%	0	0	0	0	0
-ADDITION TO / USE OF FUND BALANCE	0	0	0	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%	2019 Total	0	0
Miscellaneous	29,507	37,466	4,810	41,512	20,000	20,000	0	0.00%			
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
									2021	0	0
									2022	0	0
									2023	0	0
<u>Expenses</u>											
Supplies & Services	26,313	21,594	3,306	39,189	20,000	20,000	0	0.00%			
Addition to Fund Balance	3,195	15,877	1,512	2,328	0	0	0	0.00%			
Total Expenses	29,508	37,471	4,818	41,517	20,000	20,000	0	0.00%			
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					

2019 Highlights & Issues on the Horizon

The program provides funding for housing rehabilitation to residents who qualify based on program parameters.

Initial funding from the State ended September 2012. Subsequent budgets will include issuance of new loans from repaid proceeds.



Fund: CDBG HOUSING REHAB	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: GENERAL	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2018
									Amended To	2019
35999 CDBG HOUSING REHAB										
481100 INTEREST ON INVESTMENTS	0	-5	0	-8	0%	-3	0	-5	0	0
481500 PRINCIPAL REPAYMENTS	-21,595	-37,467	-20,000	-4,810	24%	-21,512	-20,000	-41,512	-20,000	0
TOTAL CDBG HOUSING REHAB	-21,595	-37,472	-20,000	-4,818	24%	-21,515	-20,000	-41,517	-20,000	0
35999705 CDBG HOUSING REHAB										
520900 CONTRACTED SERVICES	0	3,895	0	341	0%	2,220	600	4,159	600	0
526300 LOANS ISSUED TO PARTICIPANTS	21,595	17,700	20,000	2,965	15%	17,030	19,400	35,030	19,400	0
TOTAL CDBG HOUSING REHAB	21,595	21,595	20,000	3,306	17%	19,250	20,000	39,189	20,000	0
TOTAL DEPARTMENT REVENUE	-21,595	-37,472	-20,000	-4,818	24%	-21,515	-20,000	-41,517	-20,000	0
TOTAL DEPARTMENT EXPENSE	21,595	21,595	20,000	3,306	17%	19,250	20,000	39,189	20,000	0
-ADDITION TO / USE OF FUND BALANCE	0	-15,877	0	-1,512		-2,266	0	-2,328	0	
TOTAL FUND REVENUE	-21,595	-37,472	-20,000	-4,818	24%	-21,515	-20,000	-41,517	-20,000	0
TOTAL FUND EXPENSE	21,595	21,595	20,000	3,306	17%	19,250	20,000	39,189	20,000	0
-ADDITION TO / USE OF FUND BALANCE	0	-15,877	0	-1,512		-2,266	0	-2,328	0	

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	User Fees / Misc	\$0	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.
				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	User Fees / Misc	\$0	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.
				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	User Fees / Misc	\$48,616	0.02	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$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	User Fees / Misc	\$1,000	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.
				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	User Fees / Misc	\$0	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.
				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	User Fees / Misc	\$0	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.
				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	User Fees / Misc	\$0	0.02	Transfer of funds for assistance with wildlife damage.
				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

Conservation, Planning & Zoning

Oversight Committee: **Conservation, Planning & Zoning**

Conservation, Planning & Zoning Director
1.00 FTE

Conservation Manager
1.00 FTE

Planning & Zoning Manager
1.00 FTE

Conservation Engineering Technician
1.00 FTE

CPZ Program Specialist
1.00 FTE

Land Use Technician
1.00 FTE

Land Use/Sanitation Technician
3.00 FTE

Conservation Technician
2.00 FTE

CPZ Administrative Assistant (Seasonal)
0.30 FTE

CPZ Intern (Seasonal)
0.30 FTE

Education Coordinator
1.00 FTE

Conservationist RCPP Project
1.00 FTE

CPZ Intern (Seasonal)
0.59 FTE

	2015	2016	2017	2018	2019
FTE Change	0.63	0.00	0.00	0.00	0.00
FTE Balance	14.19	14.19	14.19	14.19	14.19

	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											

2019 Highlights & Issues on the Horizon

2019 Begins the fifth year of participation in the Regional Conservation Preservation Program, a 5-year federal program to enhance the Baraboo River watershed.

Monitoring of Baraboo Range easements began in 2012 and is required indefinitely. Current funding will last an estimated 15 years.

The department will begin 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.

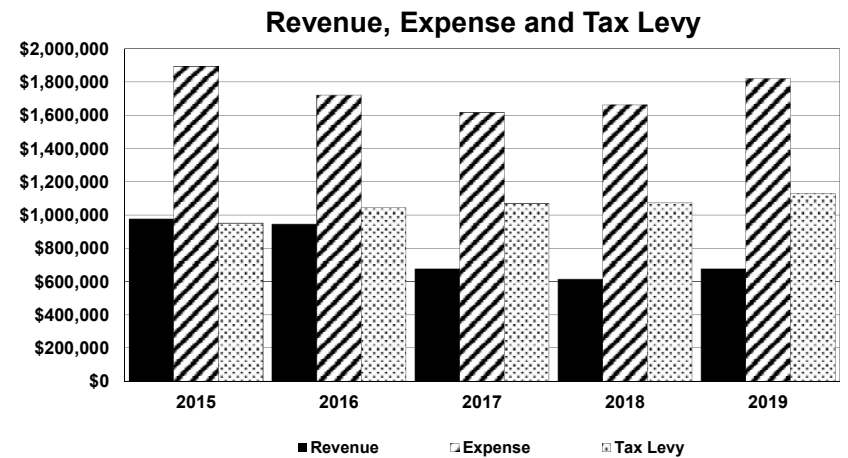
Continue work on outdated county ordinances with approximate completion in 2019-2020.

Developing a partnership with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of Wisconsin Department of Natural Resources TMDL process.

Includes Budgeted Outside Agency Requests:

Conservation Congress \$1,400

Mirror Lake Management District \$10,000



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CONSERVATION, PLANNING, ZONING	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018
10064 CONSERV, PLANNING & ZONING REV										
411100 GENERAL PROPERTY TAXES	-1,044,324	-1,044,324	-1,067,834	-1,067,834	100%	-536,009	-1,072,017	-1,072,017	-1,128,574	56,557
422160 HO-CHUNK GAMING GRANT	0	0	0	0	0%	-16,000	-16,000	0	0	-16,000
424720 WI FUND SEPTIC SYSTEM	-60,000	-26,265	0	-28,075	0%	0	-20,000	0	-20,000	0
424750 LAND/WATER RESOURCE MANAGEMENT	-109,500	-106,857	-109,500	-90,728	83%	-21,928	-98,000	-98,000	-133,000	35,000
424770 LAND CONSERVATION AID	-126,135	-126,135	-126,135	-127,418	101%	0	-125,000	-125,000	-131,289	6,289
424790 WILDLIFE DAMAGE PROGRAM	-15,000	-8,374	-15,000	-7,440	50%	-10,474	-10,000	-10,474	-11,650	1,650
424844 RIVER PLANNING	0	0	0	-1,515	0%	0	0	0	0	0
424847 NUTRIENT MGNT FAM ED / MALWEG	-9,800	0	-9,800	-9,800	100%	0	0	0	0	0
424848 OTTER CR COST SHARE TRM GRANT	-170,975	-247,134	0	0	0%	0	0	0	0	0
424853 BEAR CREEK HABITAT IMPROVEMENT	0	-10,000	0	0	0%	0	0	0	0	0
424860 PLANNING GRANTS	0	0	0	-3,750	0%	0	0	0	0	0
424880 CLEAN SWEEP	-15,452	-23,141	-15,452	-12,550	81%	0	-13,000	-13,000	-12,000	-1,000
441010 CONS COURT ORDERED FINES/FEES	-2,500	-1,521	-2,500	-1,112	44%	-1,403	-2,500	-1,600	-2,500	0
441110 NON-PERMIT CONSTRUCT FINE	-2,500	-1,200	-2,500	-1,600	64%	-4,500	-2,500	-5,000	-2,500	0
444100 LAND USE PERMITS	-68,000	-114,274	-78,000	-100,246	129%	-47,640	-90,000	-95,000	-90,000	0
444130 SOIL TEST CERT FEES	-11,500	-16,200	-11,500	-12,600	110%	-5,000	-11,500	-10,000	-11,500	0
444140 SANITARY PERMITS	-62,000	-66,350	-62,000	-66,900	108%	-29,150	-62,000	-70,000	-62,000	0
444141 SANITARY SYSTEM REVIEW FEE	-8,000	-10,195	-8,000	-11,450	143%	-4,330	-8,000	-11,000	-8,000	0
444150 SUBDIVISION PLAT REVIEW FEE	-1,000	0	-1,000	-1,620	162%	-680	-1,000	-900	-1,500	500
444160 GROUNDWATER PERMITS	-5,000	-7,725	-5,000	-7,775	156%	-3,600	-5,000	-5,200	-5,000	0
444170 MANURE STORAGE PERMIT	-1,000	-300	-1,000	-1,200	120%	-200	-1,000	-200	-1,000	0
444180 NONMETALIC MINING PERMITS	-31,000	-31,750	-31,000	-32,440	105%	0	-31,000	-31,000	-31,000	0
444185 CONDITIONAL USE PERMIT BUSINES	-9,000	-10,750	-10,000	-10,000	100%	-4,000	-10,000	-8,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	-600	-500	-600	-100	17%	-200	-600	-600	-600	0
444200 FIRE SIGN FEES	-5,000	-9,530	-5,000	-12,520	250%	-4,900	-5,000	-7,000	-5,000	0
444210 MAINTENANCE TRACKING FEE	-100	-110	-100	-70	70%	0	-100	-100	-100	0
444220 CERTIFIED SURVEY FEES	-7,000	-8,800	-7,000	-8,740	125%	-5,240	-7,000	-7,000	-7,000	0
444240 REZONING HEARING PETITION	-2,500	-1,250	-2,500	-1,500	60%	-750	-2,500	-1,500	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-8,000	-8,000	-8,000	-7,000	88%	-6,750	-8,000	-8,500	-8,000	0
444260 BOARD OF ADJUSTMENT FILING	-6,000	-8,000	-6,000	-11,500	192%	-5,000	-6,000	-7,500	-6,000	0
445100 APPLICATION FEES	-1,500	-1,650	0	-900	0%	-300	-900	-900	0	-900
464350 CLEAN SWEEP FEES	-1,000	-1,690	-1,000	-2,855	286%	-1,354	-1,000	-1,600	-1,300	300
468200 SALE CONSERVATION MATERIAL	-25,000	-14,634	-20,000	-11,599	58%	-12,490	-20,000	-12,670	-15,000	-5,000
468210 RENT OF TREE PLANTER	-400	-664	-400	-190	47%	-201	-400	-300	-400	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-8,713	0	0	0%	0	0	0	0	0
472495 MULTI-DISCHARGE VARIANCE PROG	0	0	0	0	0%	0	-20,000	0	-48,616	28,616
474010 DEPARTMENTAL CHARGES	-1,000	-1,047	-1,000	0	0%	0	-1,000	0	-1,000	0
483400 BARABOO RANGE PDR REIMBURSEMEN	0	-9,013	0	0	0%	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-1,000	-1,255	-1,000	-2,355	235%	-1,792	-1,000	-2,000	-1,000	0
484160 MISCELLANEOUS REVENUES	0	-1,930	0	-1,115	0%	0	0	0	0	0
484250 COUNTY FARM REVENUES	-59,210	59,210	-59,210	59,210	100%	25,157	-50,000	-50,250	-46,657	-3,343

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CONSERVATION, PLANNING, ZONING	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10064 CONSERV, PLANNING & ZONING REV										
485010 DONATIONS & CONTRIBUTIONS	0	-800	0	-500	0%	-700	0	-2,200	0	0
486300 INSURANCE RECOVERIES	0	0	0	-27,295	0%	0	0	-27,295	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	0%	0	0	0	-10,000	10,000
493200 CONTINUING APPROP PRIOR YEAR	-362,268	0	-322,195	0	0%	0	-182,397	0	-4,934	-177,463
TOTAL CONSERV, PLANNING & ZONING REV	-2,233,264	-1,989,289	-1,990,226	-1,743,501	88%	-749,748	-1,884,414	-1,685,806	-1,819,620	-64,794
10064110 CPZ ADMINISTRATION										
511100 SALARIES PERMANENT REGULAR	771,547	741,890	814,631	794,232	97%	416,420	849,384	849,384	866,816	17,432
511200 SALARIES-PERMANENT-OVERTIME	3,658	206	1,303	0	0%	0	1,330	1,330	1,384	54
511900 LONGEVITY-FULL TIME	3,184	2,510	3,378	2,670	79%	0	3,580	3,580	2,846	-734
512100 WAGES-PART TIME	24,750	18,684	26,400	21,023	80%	4,469	26,334	26,334	28,656	2,322
512200 WAGES-PART TIME-OVERTIME	0	0	0	63	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	61,746	56,736	65,003	60,828	94%	30,856	67,674	67,674	69,133	1,459
514200 RETIREMENT-COUNTY SHARE	51,374	48,518	55,713	53,977	97%	27,726	57,238	57,238	57,054	-184
514400 HEALTH INSURANCE COUNTY SHARE	172,125	146,008	170,722	148,524	87%	86,600	170,835	170,835	169,316	-1,519
514500 LIFE INSURANCE COUNTY SHARE	190	217	243	224	92%	121	229	229	279	50
514600 WORKERS COMPENSATION	8,018	5,944	8,770	6,950	79%	4,019	8,419	8,419	9,661	1,242
515800 PER DIEM COMMITTEE	4,000	1,700	4,000	1,600	40%	1,150	4,000	4,000	4,000	0
519300 VEHICLE ALLOWANCE	0	0	0	-3	0%	3	0	0	0	0
520900 CONTRACTED SERVICES	25,000	23,560	25,000	1,886	8%	0	25,000	5,000	25,000	0
521400 COURT REPORTER AND TRANSCRIBER	0	0	0	591	0%	502	500	502	1,000	500
521900 OTHER PRO SRVCS-WISC FUND	60,000	26,265	0	28,075	0%	0	20,000	0	20,000	0
522500 TELEPHONE & DAIN LINE	5,800	6,316	5,800	6,596	114%	3,250	6,000	6,000	6,000	0
524600 FILING FEES	500	30	500	60	12%	0	250	250	250	0
525000 FARM BLDG/PROPERTY REPAIRS	12,000	14,603	19,000	18,796	99%	15,187	42,295	42,295	15,000	-27,295
526100 OUTSIDE AGENCIES	1,300	1,300	1,300	1,300	100%	1,400	1,400	1,400	11,400	10,000
531100 POSTAGE AND BOX RENT	10,000	9,524	10,000	8,511	85%	5,883	10,000	8,000	10,000	0
531200 OFFICE SUPPLIES AND EXPENSE	12,000	4,777	12,000	4,620	38%	2,948	10,000	6,000	10,000	0
531400 SMALL EQUIPMENT	1,100	0	1,100	0	0%	355	1,100	600	1,100	0
531800 MIS DEPARTMENT CHARGEBACKS	51,561	68,293	53,640	37,596	70%	43,640	24,079	31,272	64,185	40,106
532100 PUBLICATION OF LEGAL NOTICES	3,000	1,807	3,000	2,028	68%	732	2,800	2,500	2,800	0
532200 SUBSCRIPTIONS	1,000	656	1,000	916	92%	943	1,000	1,000	1,000	0
532400 MEMBERSHIP DUES	7,000	5,800	7,000	6,663	95%	6,818	7,500	7,500	7,500	0
532500 SEMINARS AND REGISTRATIONS	7,000	6,693	7,000	4,690	67%	3,930	7,000	6,000	7,000	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	94,000	82,900	94,000	99,018	105%	2,329	94,000	94,000	94,000	0
533200 MILEAGE	2,000	1,187	2,000	930	46%	820	2,000	1,200	2,000	0
533500 MEALS AND LODGING	3,000	1,691	3,000	1,497	50%	1,360	3,000	1,700	3,000	0
534700 FIELD SUPPLIES	10,000	8,891	10,000	10,399	104%	846	10,000	10,000	10,000	0
534800 EDUCATIONAL SUPPLIES	16,953	19,646	16,556	12,710	77%	4,858	7,369	12,000	12,000	4,631
534900 PROJECT SUPPLIES	0	3,209	0	0	0%	0	0	0	0	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CONSERVATION, PLANNING, ZONING	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10064110 CPZ ADMINISTRATION										
535100 VEHICLE FUEL / OIL	9,000	7,266	9,000	8,237	92%	2,759	8,000	6,000	8,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	5,500	2,632	5,500	3,822	69%	777	4,500	3,900	4,500	0
551000 INSURANCE	0	0	0	72	0%	79	0	0	0	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	40	70	40	7	17%	13	40	40	40	0
551200 INSURANCE-VEHICLE LIABILITY	4,000	3,390	4,000	3,096	77%	3,428	4,000	4,000	4,000	0
573300 PRIZES AND AWARDS	1,000	30	1,000	0	0%	100	500	200	500	0
579100 COST SHARING CONSERVATION	250,975	59,971	80,000	77,421	97%	18,995	98,579	80,000	80,000	-18,579
579110 TARGETED RUNOFF MANAGEMENT	0	136,827	0	0	0%	0	0	0	0	0
579150 MULTI DISCHARGE VARIANCE PROGR	0	0	0	0	0%	0	20,000	0	48,616	28,616
579600 LAND/WATER RESOURCE MGMNT	109,500	112,249	109,500	107,264	98%	8,364	98,000	98,000	133,000	35,000
579800 NUTRIENT MANAGEMENT	9,800	1,804	9,800	9,746	99%	0	0	0	0	0
581900 CAPITAL OUTLAY	25,000	22,029	25,000	22,285	89%	22,050	25,000	22,050	0	-25,000
TOTAL CPZ ADMINISTRATION	1,838,621	1,655,827	1,665,899	1,568,919	94%	723,728	1,722,935	1,640,432	1,791,036	68,101
10064673 BEAUTIFICATION										
531100 POSTAGE AND BOX RENT	394	12	0	0	0%	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	556	0	0	0	0%	0	0	0	0	0
533200 MILEAGE	350	0	0	0	0%	0	0	0	0	0
534900 PROJECT SUPPLIES	815	0	0	0	0%	0	0	0	0	0
572000 GRANTS AND DONATIONS	645	2,760	0	0	0%	0	0	0	0	0
TOTAL BEAUTIFICATION	2,760	2,772	0	0	0%	0	0	0	0	0
10064674 BADGER ARMY AMMUNITION PLANT										
511100 SALARIES PERMANENT REGULAR	1,428	0	0	0	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	6	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	110	0	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	95	0	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	295	0	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	17	0	0	0	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	23,757	0	26,334	0	0%	0	26,334	0	0	-26,334
531100 POSTAGE AND BOX RENT	26	0	0	0	0%	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	300	0	0	0	0%	0	0	0	0	0
533200 MILEAGE	300	0	0	0	0%	0	0	0	0	0
TOTAL BADGER ARMY AMMUNITION PLANT	26,334	0	26,334	0	0%	0	26,334	0	0	-26,334
10064675 PLANNING PROJECT										
511100 SALARIES PERMANENT REGULAR	17,856	21,907	0	0	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	80	0	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,372	1,676	0	0	0%	0	0	0	0	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CONSERVATION, PLANNING, ZONING	Amended Budget	Actual	Amended Budget	Actual	% Used	6 Months Actual	Amended Budget	Estimated	Amended To 2019	2018 Amended To 2019
10064675 PLANNING PROJECT										
514200 RETIREMENT-COUNTY SHARE	1,184	1,446	0	0	0%	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	3,684	4,502	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	215	193	0	0	0%	0	0	0	0	0
526100 APPROPRIATION	85,078	0	0	0	0%	0	0	0	0	0
TOTAL PLANNING PROJECT	109,469	29,724	0	0	0%	0	0	0	0	0
10064682 PLACEMAKING										
511100 SALARIES PERMANENT REGULAR	0	435	0	0	0%	0	0	0	0	0
512100 WAGES-PART TIME	0	547	0	0	0%	0	0	0	0	0
514100 FICA & MEDICARE TAX	0	75	0	0	0%	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	0	65	0	0	0%	0	0	0	0	0
514600 WORKERS COMPENSATION	0	12	0	0	0%	0	0	0	0	0
520900 CONTRACTED SERVICES	0	15,186	60,000	24,593	41%	0	0	0	0	0
522500 TELEPHONE & DAIN LINE	0	54	0	0	0%	0	0	0	0	0
526100 APPROPRIATION	113,060	0	86,431	2,500	3%	0	0	0	0	0
TOTAL PLACEMAKING	113,060	16,374	146,431	27,093	19%	0	0	0	0	0
10064691 LAND/EASEMENT ACQUISITION										
511100 SALARIES PERMANENT REGULAR	3,571	346	2,247	0	0%	0	2,448	2,448	1,788	-660
511900 LONGEVITY-FULL TIME	16	0	9	0	0%	0	7	7	4	-3
512100 WAGES-PART TIME	1,650	0	0	1,304	0%	0	66	66	144	78
514100 FICA & MEDICARE TAX	401	26	173	100	58%	0	193	193	148	-45
514200 RETIREMENT-COUNTY SHARE	237	23	153	0	0%	0	164	164	117	-47
514400 HEALTH INSURANCE COUNTY SHARE	737	73	451	0	0%	0	477	477	334	-143
514600 WORKERS COMPENSATION	63	3	28	13	47%	0	29	29	24	-5
526100 APPROPRIATION	96,345	0	106,126	0	0%	0	104,386	0	0	-104,386
535900 MAINTENANCE/MONITORING	0	0	2,375	0	0%	0	2,375	2,375	2,375	0
TOTAL LAND/EASEMENT ACQUISITION	103,020	471	111,562	1,417	1%	0	110,145	5,759	4,934	-105,211
10064692 COUNTY TREE PROGRAM										
534100 AG SUPPLIES	25,000	8,096	25,000	8,904	36%	10,368	15,000	15,000	12,000	-3,000
TOTAL COUNTY TREE PROGRAM	25,000	8,096	25,000	8,904	36%	10,368	15,000	15,000	12,000	-3,000
10064696 WILDLIFE DAMAGE PROGRAM										
520900 CONTRACTED SERVICES	15,000	7,440	15,000	10,474	70%	480	10,000	0	11,650	1,650

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: CONSERVATION, PLANNING, ZONING	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
TOTAL WILDLIFE DAMAGE PROGRAM	15,000	7,440	15,000	10,474	70%	480	10,000	0	11,650	1,650
TOTAL DEPARTMENT REVENUE	-2,233,264	-1,989,289	-1,990,226	-1,743,501	88%	-749,748	-1,884,414	-1,685,806	-1,819,620	-64,794
TOTAL DEPARTMENT EXPENSE	2,233,264	1,720,704	1,990,226	1,616,807	81%	734,576	1,884,414	1,661,191	1,819,620	-64,794
-ADDITION TO / USE OF FUND BALANCE	0	-268,586	0	-126,694		-15,172	0	-24,615	0	
TOTAL FUND REVENUE	-2,233,264	-1,989,289	-1,990,226	-1,743,501	88%	-749,748	-1,884,414	-1,685,806	-1,819,620	-64,794
TOTAL FUND EXPENSE	2,233,264	1,720,704	1,990,226	1,616,807	81%	734,576	1,884,414	1,661,191	1,819,620	-64,794
-ADDITION TO / USE OF FUND BALANCE	0	-268,586	0	-126,694		-15,172	0	-24,615	0	

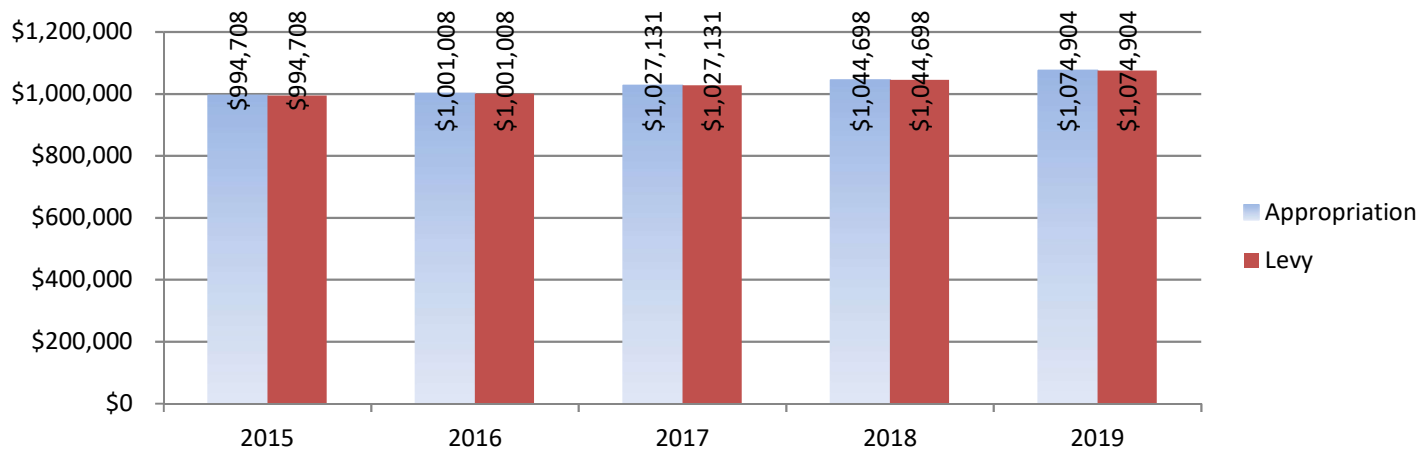
Library Board

Organization Purpose: The mission of the Sauk County Library Board is to provide library service for rural residents in the most accountable and efficient manner.

Programs Provided to Sauk County Residents: Shared multicounty computer catalog to locate and request materials from other libraries. Reference assistance for individual research, using print, Internet and other electronic sources. Delivery service through South Central Library System to deliver materials requested from other libraries. Materials in many formats, including books, magazines, newspapers, audio recordings, compact discs, computer software, DVD's, downloadable eBooks and audio books, and portable mp3 audio and video books. Local history and genealogy collections. Education, recreational, and cultural programs year-round for babies through adults. Adult literacy program and language translation services. Job search and tax assistance programs, photocopying and fax services, audio visual equipment for loan. Internet access on computer workstations and free WiFi wireless access. Outreach programs to day care centers, nursing homes, community based resident facilities and schools. Meeting room spaces. Workstations with adaptive technologies for individuals with physical disabilities. Interlibrary loan service for borrowing materials not owned within South Central Library System member libraries.

Major Goals for Organization for 2019 and Beyond: Ensure quality level of service for all rural county residents. Obtain equitable funding for public libraries. Obtain funding assistance for the county resource library. Maintain funding from the County for delivery and technology. Encourage county libraries to address the needs of the County's special user populations. Inform the public and governing bodies of the wide range of library services available to rural residents.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999510-514100	FICA and Medicare Tax	\$82	\$130	\$82	\$107	131%	\$61	\$82	\$82	\$82
10999510-514600	Workers Compensation	2	1	2	1	42%	0	2	2	2
10999510-515800	Per Diem Committee	1,84	1,700	1,384	1,400	101%	800	1,384	1,384	1,384
10999510-533200	Mileage	500	1,178	500	1,059	212%	411	500	500	500
10999510-571700	Direct Payments	999,040	999,040	1,025,163	1,025,163	100%	1,042,730	1,042,730	1,042,730	1,072,936
	Total	\$1,001,008	\$1,002,049	\$1,027,131	\$1,027,730	100%	\$1,044,003	\$1,044,698	\$1,044,698	\$1,074,904



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	

Parks

Oversight Committee: **Highway & Parks**

Parks Director
1.00 FTE

Parks Programs Coordinator
2.00 FTE

Parks Seasonal
2.07 FTE

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.00	1.00	0.00	0.00	0.29
FTE Balance	3.78	4.78	4.78	4.78	5.07

PARKS

Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2018 Amended Budget	2019 Budget
Tax Levy	165,582	228,787	288,029	297,861	297,861	303,373
Grants & Aids	304,936	76,116	492,178	52,975	55,220	174,940
Licenses & Permits	0	0	0	2,000	0	2,500
User Fees	109,486	138,353	324,587	125,000	115,000	130,000
Intergovernmental	0	0	465,117	0	0	0
Donations	0	0	197,500	0	0	0
Miscellaneous	150,039	0	0	0	0	0
Use of Fund Balance	0	93,841	0	1,655,623	1,789,989	584,540
Total Revenues	730,043	537,097	1,767,411	2,133,459	2,258,070	1,195,353

Expenses

Labor	196,305	207,027	197,488	235,520	235,520	238,402
Labor Benefits	39,445	48,562	40,612	55,810	55,810	56,501
Supplies & Services	372,944	179,837	1,372,094	723,313	827,924	636,262
Capital Outlay	15,003	101,671	58,028	1,118,816	1,138,816	264,188
Addition to Fund Balance	106,345	0	99,189	0	0	0
Total Expenses	730,043	537,097	1,767,411	2,133,459	2,258,070	1,195,353

Beginning of Year Fund Balance
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2018 Amended to 2019 Budget	% Change from 2018 Amended to 2019 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
	5,512	1.85%	RV Dump Station	20,000	0
	119,720	216.81%	North End Boat Landing Improvements	15,000	0
	2,500	0.00%	Snowmobile Bridge	106,500	0
	15,000	13.04%	Shoreline Protection Project	68,688	0
	0	0.00%	4x4 Pickup	35,000	35,000
	0	0.00%	Utility Vehicle	19,000	19,000
	0	0.00%		0	0
	(1,205,449)	-67.34%	2019 Total	264,188	54,000
			2020	179,500	62,500
	2,882	1.22%	2021	43,000	43,000
	691	1.24%	2022	35,000	35,000
	(191,662)	-23.15%	2023	60,000	0
	(874,628)	-76.80%			
	0	0.00%			
	(1,062,717)	-47.06%			

2019 Highlights & Issues on the Horizon

2018 included capital outlay for the new Parks office and community building as well as access to White Mound beach. In 2019 an additional \$5,000 anticipated revenue for rental of new community space reduced the tax levy.

2019 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.

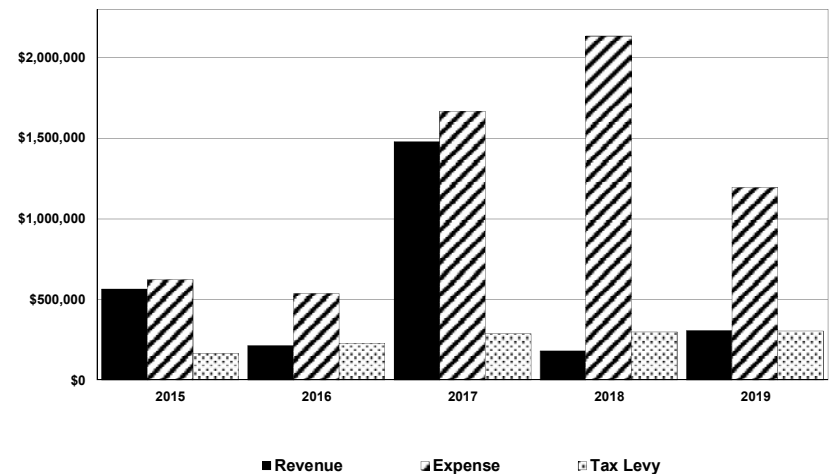
The Great Sauk State Trail Tier One is complete. Tier Two, which goes through most of the Sauk Prairie Recreation Area, will likely be completed the fall of 2018. Tier Three, known as the "Wye", which would make the connection to Devil's Lake State Park, is estimated to be \$350,000 for design and construction, and has been included in the 2019 budget.

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

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

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.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PARKS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	2019
10062 PARKS REVENUE										
411100 GENERAL PROPERTY TAXES	-228,787	-228,787	-288,029	-288,029	100%	-148,931	-297,861	-297,861	-303,373	5,512
422160 HO-CHUNK GAMING GRANT	-5,000	-5,000	-5,100	-5,100	100%	0	0	0	0	0
424630 SNOWMOBILE TRAILS	-52,975	-71,116	-52,975	-85,236	161%	0	-52,975	-52,975	-170,070	117,095
424730 CO CONSERVATION AID	0	0	-2,245	-1,842	82%	0	-2,245	0	-4,870	2,625
424862 STEWARDSHIP FUNDS	-520,000	0	-520,000	-400,000	77%	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMIT	0	0	0	0	0%	-1,162	0	-2,000	-2,500	2,500
467200 COUNTY PARK REVENUE	-40,000	-52,313	-40,000	-54,337	136%	-30,047	-45,000	-50,000	-55,000	10,000
467250 PARKS ENTRANCE FEES	-55,000	-86,040	-66,000	-86,464	131%	-52,780	-70,000	-75,000	-75,000	5,000
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	0	-465,117	0%	-15,163	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	0	0	0	-183,786	0%	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	0	0	0	-197,500	0%	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	-650,000	0	0%	0	-130,000	0	-481,202	351,202
493200 CONTINUING APPROP PRIOR YEAR	-876,199	0	-996,574	0	0%	0	-1,659,989	0	-103,338	-1,556,651
493350 CONTINUING APPROP HOUSE MNTCE	-2,936	0	-2,936	0	0%	0	0	0	0	0
TOTAL PARKS REVENUE	-1,780,897	-443,256	-2,623,859	-1,767,411	67%	-248,082	-2,258,070	-477,836	-1,195,353	-1,062,717
10062164 WHITE MOUND HOUSE MAINTENANCE										
524300 WHITE MOUND HOUSE MAINTENANCE	2,936	0	2,936	0	0%	0	2,936	2,936	0	-2,936
TOTAL WHITE MOUND HOUSE MAINTENANCE	2,936	0	2,936	0	0%	0	2,936	2,936	0	-2,936
10062520 COUNTY PARKS										
511100 SALARIES PERMANENT REGULAR	170,662	170,651	177,225	158,937	90%	83,597	193,689	193,689	185,469	-8,220
511200 SALARIES-PERMANENT-OVERTIME	0	9	0	0	0%	0	0	0	0	0
511900 LONGEVITY-FULL TIME	400	400	420	420	100%	0	500	500	520	20
512100 WAGES-PART TIME	36,839	35,966	41,331	38,131	92%	12,847	41,331	41,331	52,413	11,082
514100 FICA & MEDICARE TAX	15,904	15,638	16,752	14,952	89%	7,237	18,017	18,017	18,238	221
514200 RETIREMENT-COUNTY SHARE	11,290	11,344	12,080	10,838	90%	5,623	13,011	13,011	12,182	-829
514400 HEALTH INSURANCE COUNTY SHARE	29,473	20,007	20,858	13,172	63%	10,625	22,061	22,061	23,163	1,102
514500 LIFE INSURANCE COUNTY SHARE	38	32	34	32	95%	16	36	36	33	-3
514600 WORKERS COMPENSATION	2,495	1,541	2,714	1,619	60%	851	2,685	2,685	2,885	200
520900 CONTRACTED SERVICES	2,500	2,500	2,500	14,506	580%	0	2,500	2,500	27,500	25,000
522500 TELEPHONE & DAIN LINE	800	940	800	680	85%	318	850	850	1,800	950
522800 TRASH/SNOW REMOVAL	1,600	1,421	2,600	1,628	63%	278	2,600	2,500	2,600	0
522900 UTILITIES	6,500	6,148	6,500	6,700	103%	2,930	6,500	6,500	8,500	2,000
524400 PARK MAINTENANCE/IMPROVEMENTS	48,296	26,242	31,874	17,595	55%	6,950	41,998	37,746	42,252	254
525200 EQUIPMENT REPAIR	2,000	873	2,000	1,269	63%	1,951	2,000	2,000	2,500	500
530500 LICENSES AND PERMITS	310	305	310	520	168%	520	520	520	520	0
531100 POSTAGE AND BOX RENT	675	587	675	264	39%	0	675	500	500	-175
531200 OFFICE SUPPLIES AND EXPENSE	400	398	500	500	100%	166	500	500	500	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PARKS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10062520 COUNTY PARKS										
531800 MIS DEPARTMENT CHARGEBACKS	27,943	2,045	33,827	2,691	8%	584	64,029	64,029	2,182	-61,847
532200 SUBSCRIPTIONS	0	0	43	43	100%	44	43	44	52	9
532400 MEMBERSHIP DUES	310	150	150	150	100%	160	150	160	160	10
532500 SEMINARS AND REGISTRATIONS	500	300	500	300	60%	90	500	500	500	0
533200 MILEAGE	0	0	0	115	0%	0	0	0	250	250
533500 MEALS AND LODGING	500	0	500	0	0%	0	500	300	0	-500
534800 MARKETING	0	0	0	0	0%	0	0	0	500	500
535100 FUEL / OIL	14,500	9,200	14,500	7,111	49%	3,443	14,500	13,000	13,000	-1,500
535200 VEHICLE MAINTENANCE AND REPAIR	2,500	2,464	2,500	2,702	108%	1,500	2,500	2,500	4,000	1,500
539900 OTHER	91,301	0	0	0	0%	0	0	0	0	0
551000 INSURANCE	4,400	3,409	4,400	4,417	100%	4,247	4,400	4,400	4,400	0
581900 CAPITAL OUTLAY	24,000	26,724	1,056,219	58,028	5%	33,507	1,118,816	1,118,816	142,688	-976,128
TOTAL COUNTY PARKS	496,136	339,296	1,431,812	357,320	25%	177,484	1,554,911	1,548,695	549,307	-1,005,604
10062523 CO CONSERVATION AID										
539100 OTHER SUPPLIES & EXPENSES	0	0	0	3,684	0%	0	4,490	0	0	-4,490
581900 CAPITAL OUTLAY	0	0	0	0	0%	0	0	0	15,000	15,000
TOTAL CO CONSERVATION AID	0	0	0	3,684	0%	0	4,490	0	15,000	10,510
10062526 WEED HARVESTER										
523800 WEED HARVESTER EXPENSE	250	0	250	0	0%	0	250	250	250	0
TOTAL WEED HARVESTER	250	0	250	0	0%	0	250	250	250	0
10062529 TRAILS										
524400 TRAIL MAINTENANCE/IMPROVEMENTS	0	0	0	0	0%	0	0	0	10,000	10,000
539100 TRAILS OTHER SUPPLIES & EXPS	1,039,652	39,953	999,699	1,207,302	121%	29,607	518,800	518,800	350,000	-168,800
TOTAL TRAILS	1,039,652	39,953	999,699	1,207,302	121%	29,607	518,800	518,800	360,000	-158,800
10062540 SNOWMOBILE TRAILS										
523700 SNOWMOBILE TRAIL MAINTENANCE	47,678	75,087	47,678	55,336	116%	21,047	47,678	47,678	60,391	12,713
581900 CAPITAL OUTLAY	0	0	0	0	0%	0	0	0	106,500	106,500
TOTAL SNOWMOBILE TRAILS	47,678	75,087	47,678	55,336	116%	21,047	47,678	47,678	166,891	119,213
10062694 COUNTY DAM MAINTENANCE										
520100 CONSULTANT AND CONTRACTUAL	2,040	0	0	0	0%	0	2,100	2,100	0	-2,100

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: PARKS	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	Amended To	2018
	Budget		Budget		Used	Actual	Budget		2019	Amended To
										2019
10062694 COUNTY DAM MAINTENANCE										
525010 MAJOR REPAIRS-DAMS	0	0	0	0	0%	0	0	0	93,905	93,905
535000 REPAIRS AND MAINTENANCE	192,205	7,813	121,484	44,580	37%	208	106,905	13,000	10,000	-96,905
581900 CAPITAL OUTLAY	0	74,948	20,000	0	0%	0	20,000	0	0	-20,000
TOTAL COUNTY DAM MAINTENANCE	194,245	82,761	141,484	44,580	32%	208	129,005	15,100	103,905	-25,100
TOTAL DEPARTMENT REVENUE	-1,780,897	-443,256	-2,623,859	-1,767,411	67%	-248,082	-2,258,070	-477,836	-1,195,353	-1,062,717
TOTAL DEPARTMENT EXPENSE	1,780,897	537,098	2,623,859	1,668,222	64%	228,345	2,258,070	2,133,459	1,195,353	-1,062,717
-ADDITION TO / USE OF FUND BALANCE	0	93,842	0	-99,189		-19,738	0	1,655,623	0	
TOTAL FUND REVENUE	-1,780,897	-443,256	-2,623,859	-1,767,411	67%	-248,082	-2,258,070	-477,836	-1,195,353	-1,062,717
TOTAL FUND EXPENSE	1,780,897	537,098	2,623,859	1,668,222	64%	228,345	2,258,070	2,133,459	1,195,353	-1,062,717
-ADDITION TO / USE OF FUND BALANCE	0	93,842	0	-99,189		-19,738	0	1,655,623	0	

Sauk County Development Corporation

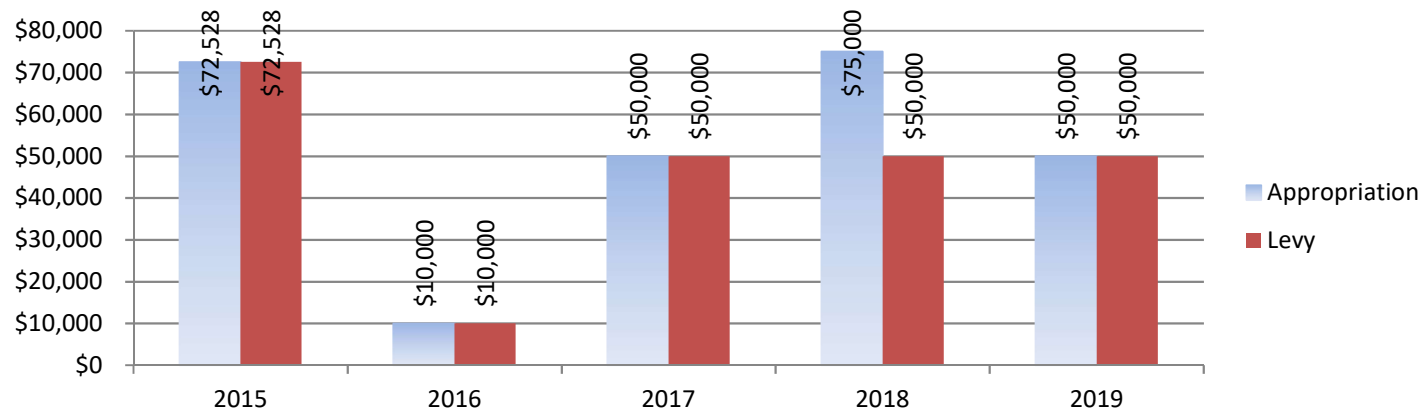
Organization Purpose: The mission of the Sauk County Development Corporation (SCDC) is to promote and retain the diverse economic vitality of Sauk County and its individual communities. The vision for the Sauk County Development Corporation is a collaborative, regional approach to economic development ensures that Sauk County continues to be a premier place to live, work, and conduct business. Sauk County has a respected, reliable workforce with valuable, diverse skills as well as a supportive, catalytic environment for entrepreneurs and business expansions.

Programs Provided to Sauk County Residents: Business Retention and Expansion program. Workforce Development (attraction, training, language, etc.). Housing (working with communities to implement the 2018 housing study). Business Assistance (connecting startup, expanding, or transitioning companies with resources such as lenders, Small Business Development Center, U.W. Extension at the state level, and the WI Economic Development Corporation).

Major Goals for Organization for 2019 and Beyond:

- BRE- Make 75 visits to learn about the business climate in Sauk County and identify “Red Flag” issues that could cause a company to downsize or leave the county. We anticipate follow up required for approximately 25 companies and the objective is to solve as many of these issues as possible.
- “Come Home to Sauk County” program. The goal is to contact all former students of the classes of 2009 and 2004 (10 and 15-year reunions) and supply them with information on the career opportunities available to them here in Sauk County. The objective is to offer younger workers (ages 28-33) information on job opportunities that they can check into when they may already be coming back for class reunions. This program will be developed in the 4th quarter of 2018 so details are not available, but if we can affect even a small number of returns, it will be successful.
- The goal of the community housing implementation program will be to assist at least three of the six communities that participated in the SCDC Housing Study in 2018. We hope to start this program when the study is released in the late third quarter of 2018 and complete it in 2019. The objective is to assist communities in further identifying and attracting development opportunities brought forth from the study. The objective is to see at least two projects started in 2019 based on information generated in the report.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999677-526100	Appropriation	\$10,000	\$10,000	\$50,000	\$50,000	100%	\$50,000	\$75,000	\$75,000	\$50,000



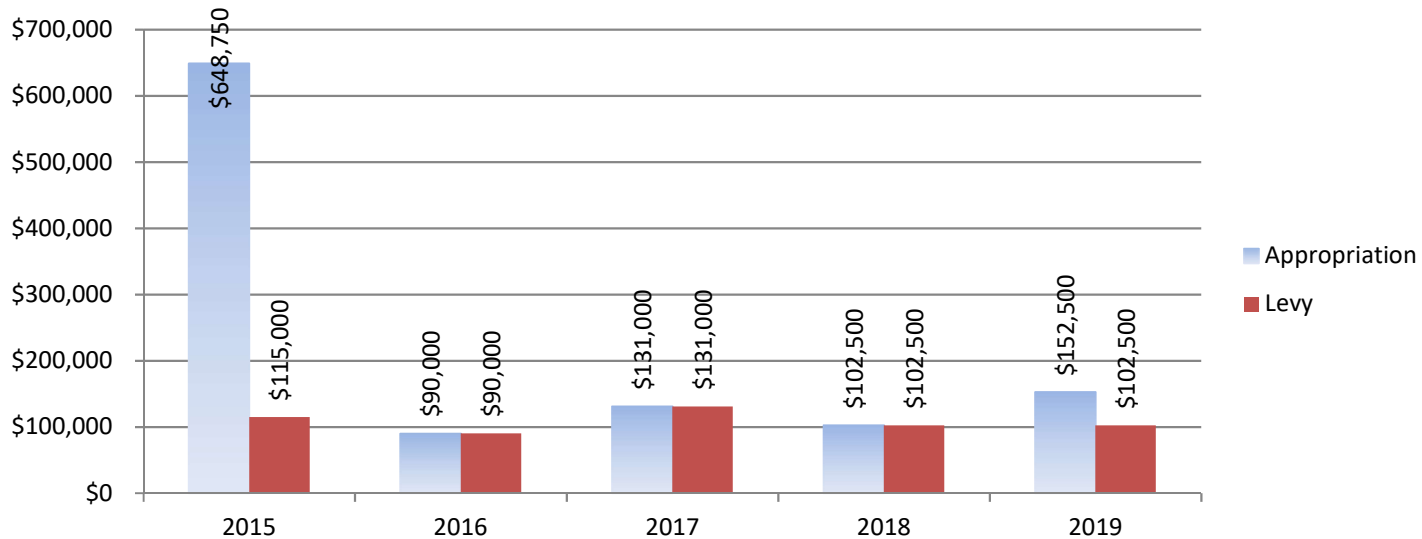
University of Wisconsin-Platteville Baraboo Sauk County

Organization Purpose: To provide University of Wisconsin education and resources to the citizens of Sauk County. The land and buildings at the Campus are owned equally by Sauk County and the City of Baraboo. The County and City are responsible for the maintenance of these 63 acres and five buildings with approximately 185,000 gross square feet, while the University System is responsible for other expenses.

Programs Provided to Sauk County Residents: UW Baraboo / Sauk County provides higher education services to approximately 450 FTE (full-time enrollment) and more than 600 head count. A continued expansion of enrollment, faculty and degree offerings in support of residents of Sauk County and surrounding communities necessitates ongoing maintenance, renovation and expansion of facilities.

Major Goals for Organization for 2019 and Beyond: Air handler coil replacement for the Fine Arts Building. Window replacement for A building. Part 1 of a two-year (\$30,000 total) expenditure on master planning. Roof replacement for Library and Fine Arts Building.

Fund Department	General Fund General Non-Departmental	2016 Amended Budget	2016 Actual	2017 Amended Budget	2017 Actual	2017 % Used	2018 6 Months Actual	2018 Amended Budget	2018 Estimated	2019
10999562-526100	Appropriation	\$90,000	\$90,000	\$131,000	\$131,000	100%	\$102,500	\$102,500	\$102,500	\$102,500
10999562-581900	Capital Outlay	84,859	10,585	0	0	0%	0	0	0	50,000
	Total	\$174,859	\$100,585	\$131,000	\$131,000	100%	\$102,500	\$102,500	\$102,500	\$152,500



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					

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4-H & Youth Development	<p>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.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <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	<p>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.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <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" style="width: 100%; border-collapse: collapse;"> <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	<p>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.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <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

University of Wisconsin - Extension

Oversight Committee: UW-Extension, Arts & Culture

Area Extension Director*

Youth Development Educator

Agriculture Educator

Family Development Educator

Community Development Educator

Summer Intern
0.30 FTE

Horticulture Educator
0.41 FTE

Food Wise Coordinator*

Natural Resources Educator*

Food Wise Educator*

Administrative Specialist
1.00 FTE

Program Specialist
1.00 FTE

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

*The County provides no funding for these three positions.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FTE Change	0.07	0.00	0.00	0.00	0.00
FTE Balance	2.71	2.71	2.71	2.71	2.71

UW-EXTENSION

Revenues

	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
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
									2022	0	0
									2023	0	0
Total Revenues	356,654	387,781	373,002	406,895	409,987	406,603	(3,384)	-0.83%			

Expenses

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
End of Year Fund Balance

Included in General Fund Total

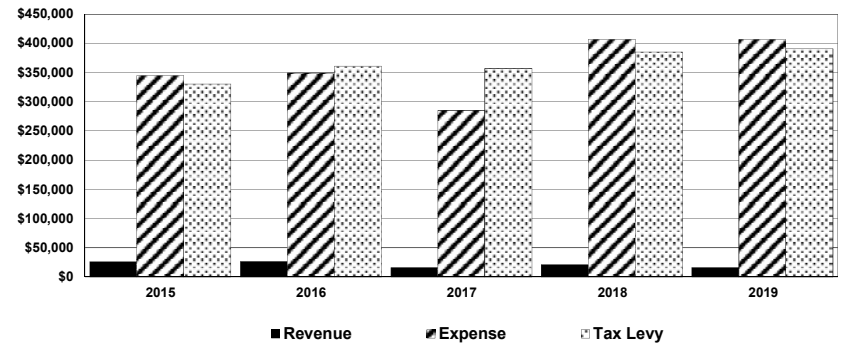
2019 Highlights & Issues on the Horizon

The University of Wisconsin system continues to reorganize to absorb funding cuts. 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 educator position decreases.

2020 UWEX Educator Contract will discontinue the \$10,000 discount resulting in a \$10,000 budget increase.

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

Revenue, Expense and Tax Levy



Fund: GENERAL FUND										\$ Change
Department: U W EXTENSION	2016	2016	2017	2017	2017	2018	2018	2018	2019	2018
	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated		Amended To
	Budget		Budget		Used	Actual	Budget			2019
10070 U W EXTENSION REVENUE										
411100 GENERAL PROPERTY TAXES	-361,123	-361,123	-357,005	-357,005	100%	-192,536	-385,072	-385,072	-390,790	5,718
424381 UWEX POSTAGE GRANT	-3,413	-3,413	-3,413	-3,413	100%	-1,707	-3,413	-3,413	-3,413	0
424382 STATE GRANT	0	-1,599	0	0	0%	0	0	0	0	0
467000 UWX OFFICE SERVICES	-2,000	-5,512	-2,000	-2,990	149%	-1,188	-3,000	-3,000	-3,000	0
467150 PESTICIDE TRAINING REVENUE	-1,400	-2,340	-1,400	-1,020	73%	-2,190	-1,400	-2,190	-1,400	0
467170 DRINKING WATER TEST ADMIN FEES	-5,000	-13,264	-8,000	-8,450	106%	-12,485	-8,000	-12,485	-8,000	0
483300 SALE OF MATERIAL AND SUPPLIES	-1,000	-531	-1,000	-124	12%	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	-12,360	0	-10,022	0	0%	0	-9,102	0	0	-9,102
TOTAL U W EXTENSION REVENUE	-386,296	-387,781	-382,840	-373,002	97%	-210,106	-409,987	-406,160	-406,603	-3,384
10070541 SAUK COUNTY FAIR BOARD										
526100 AGRICULTURAL SOCIETY (FAIR)	25,000	25,000	25,000	25,000	100%	25,000	25,000	25,000	25,000	0
TOTAL SAUK COUNTY FAIR BOARD	25,000	25,000	25,000	25,000	100%	25,000	25,000	25,000	25,000	0
10070560 UW EXT OFFICE										
511100 SALARIES PERMANENT REGULAR	87,935	71,703	83,168	83,055	100%	43,056	86,693	86,693	89,910	3,217
511900 LONGEVITY-FULL TIME	637	180	200	200	100%	0	220	220	300	80
512100 WAGES-PART TIME	0	10,636	0	6,577	0%	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	23,173	22,182	22,116	15,816	72%	10,288	22,574	22,574	22,816	242
514100 FICA & MEDICARE TAX	8,549	7,960	8,070	7,825	97%	3,958	8,376	8,376	8,646	270
514200 RETIREMENT-COUNTY SHARE	5,849	5,091	5,669	5,657	100%	2,885	5,823	5,823	5,909	86
514400 HEALTH INSURANCE COUNTY SHARE	14,737	3,556	5,826	19,633	337%	3,338	22,061	22,061	16,693	-5,368
514500 LIFE INSURANCE COUNTY SHARE	11	16	17	25	149%	15	29	29	30	1
514600 WORKERS COMPENSATION	146	106	148	115	77%	55	137	137	133	-4
520600 CONTRACTS	141,514	125,836	147,797	40,430	27%	70,483	153,965	153,965	156,443	2,478
522100 WATER TESTING	5,000	12,703	8,000	7,881	99%	12,601	8,000	12,485	8,000	0
522500 TELEPHONE & DAIN LINE	3,000	2,258	3,000	1,436	48%	733	3,000	3,000	3,000	0
526100 APPROPRIATION-SCIL	0	0	0	0	0%	0	0	0	8,000	8,000
531100 POSTAGE AND BOX RENT	6,200	3,497	6,000	3,500	58%	1,136	6,000	6,000	6,000	0
531200 OFFICE SUPPLIES AND EXPENSE	9,000	11,329	10,500	13,389	128%	2,097	10,500	10,500	10,500	0
531400 SMALL EQUIPMENT	1,200	2,248	1,200	573	48%	146	1,200	1,200	1,200	0
531500 FORMS AND PRINTING	2,000	5,712	2,000	6,965	348%	168	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	9,760	9,615	10,982	15,317	139%	8,198	12,088	12,088	12,164	76
532200 SUBSCRIPTIONS	600	522	600	633	106%	48	500	500	500	0
532400 MEMBERSHIP DUES	1,000	503	1,000	380	38%	150	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	400	0	200	0	0%	0	0	0	0	0
532800 TRAINING AND INSERVICE	6,500	3,485	5,825	3,667	63%	690	5,825	3,000	3,000	-2,825
533000 PESTICIDE EXPENSES	9,560	4,003	7,997	1,941	24%	2,285	7,077	2,285	1,400	-5,677
533200 MILEAGE	13,000	9,490	15,000	7,474	50%	2,296	15,000	15,000	15,000	0

Fund: GENERAL FUND	2016	2016	2017	2017	2017	2018	2018	2018	2019	\$ Change
Department: U W EXTENSION	Amended	Actual	Amended	Actual	%	6 Months	Amended	Estimated	2019	2018
	Budget		Budget		Used	Actual	Budget		Amended To	2019
10070560 UW EXT OFFICE										
533500 MEALS AND LODGING	400	528	400	928	232%	301	600	600	600	0
534800 EDUCATIONAL SUPPLIES	8,500	8,372	9,500	13,920	147%	5,857	9,500	9,500	5,500	-4,000
534900 PROJECT SUPPLIES	2,500	2,500	2,500	2,500	100%	2,500	2,500	2,500	2,500	0
551000 INSURANCE	125	185	125	319	255%	359	319	359	359	40
TOTAL UW EXT OFFICE	361,296	324,215	357,840	260,158	73%	173,642	384,987	381,895	381,603	-3,384
TOTAL DEPARTMENT REVENUE	-386,296	-387,781	-382,840	-373,002	97%	-210,106	-409,987	-406,160	-406,603	-3,384
TOTAL DEPARTMENT EXPENSE	386,296	349,215	382,840	285,158	74%	198,642	409,987	406,895	406,603	-3,384
-ADDITION TO / USE OF FUND BALANCE	0	-38,566	0	-87,844		-11,464	0	735	0	
TOTAL FUND REVENUE	-386,296	-387,781	-382,840	-373,002	97%	-210,106	-409,987	-406,160	-406,603	-3,384
TOTAL FUND EXPENSE	386,296	349,215	382,840	285,158	74%	198,642	409,987	406,895	406,603	-3,384
-ADDITION TO / USE OF FUND BALANCE	0	-38,566	0	-87,844		-11,464	0	735	0	

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Fund Accounting

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

Measurement focus - Time frame of measurement of financial success:

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

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

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

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

Fund Types

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

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

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted to expenditures for specified purposes. Sauk County Funds: Aging and Disability Resource Center, CDBG-ED, CDBG-Housing Rehabilitation, Dog License, Drug Seizures, Human Services (This fund is considered a major fund for GASB 34 purposes), Jail Assessment, Land Records Modernization, Landfill Remediation.

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

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

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

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

Fund - Cross Reference Schedule

Department to Generally Accepted Accounting Principles (GAAP) Budget

<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>	<u>Department</u>	<u>Fund Classification</u>	<u>Basis of Budgeting & Accounting</u>	<u>Measurement Focus</u>	<u>Primary Means of Spending Control</u>
<u>Debt Service</u>					<u>Public Works</u>				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures	Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
					Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
<u>General Government</u>					<u>Health & Human Services</u>				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget	Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Administrative Coordinator	General	Modified Accrual	Spending	Annual Operating Budget	Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget	Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget	Environmental Health	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget	Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget	Human Services	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Criminal Justice Coordinating	General	Modified Accrual	Spending	Annual Operating Budget	Public Health	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget	Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget	Women, Infants, and Children	General	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget					
Personnel	General	Modified Accrual	Spending	Annual Operating Budget	<u>Conservation, Development, Recreation & Education</u>				
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget	Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor	General	Modified Accrual	Spending	Annual Operating Budget	Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget	CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget	CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
					Conservation, Planning & Zoning	General	Modified Accrual	Spending	Annual Operating Budget
<u>Justice & Public Safety</u>					Parks	General	Modified Accrual	Spending	Annual Operating Budget
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget	UW Extension	General	Modified Accrual	Spending	Annual Operating Budget
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget					
Coroner	General	Modified Accrual	Spending	Annual Operating Budget					
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget					
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget					
Drug Seizures	Special Revenue	Modified Accrual	Spending	Annual Operating Budget					
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget					
Jail Assessment	Special Revenue	Modified Accrual	Spending	Annual Operating Budget					
Register in Probate	General	Modified Accrual	Spending	Annual Operating Budget					
Sheriff	General	Modified Accrual	Spending	Annual Operating Budget					

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

Fund classification definitions can be found in the glossary. The basis of budgeting and accounting refers to the method by which revenues and expenses or expenditures are recognized. A measurement focus on current financial resources (or spending) means that current, available, spendable resources are primarily presented; while a measurement focus on economic resources means that net income and long-term financial position are primarily presented.

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 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	5,353,077				-4,428,077	925,000
Unassigned (Working Capital)	14,452,129	14,255,594	15,410,375	16,787,792				1,173,585	17,961,377
Unassigned	14,672,385	17,093,995	15,736,935	14,686,044	21,636,817	16,771,297	43,761,191	-2,098,585	12,587,459
Total General Fund	34,999,172	39,167,630	40,864,140	39,747,964	21,636,817	16,771,297	43,761,191	-5,353,077	34,394,887
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	55,514,927	31,162,356	94,481,743	-7,804,460	64,896,101

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		
Use of fund balance for financial policy review	Non-Recurring/Capital	15,000
		<u>15,000</u>
Administrative Coordinator		
Use of carryforward placemaking funds for community liaison	Start up of Programs	96,644
Use of fund balance for young professionals program	Non-Recurring/Capital	25,000
Use of fund balance for tourism grants	Non-Recurring/Capital	25,000
		<u>146,644</u>
Building Services		
Use of carryforward (\$115,931) and fund balance (\$225,000) for energy cost saving measures	Continuing Programs	340,931
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000
Use of fund balance for LEC camera upgrades	Non-Recurring/Capital	100,000
Use of carryforward for tuckpointing / caulking of facilities	Non-Recurring/Capital	4,032
Use of fund balance (\$310,000) and carryforward (\$24,462) for communications infrastructure upgrades	Continuing Programs	334,462
Use of carryforward for communications upgrades	Continuing Programs	114,280
Use of carryforward (\$100,000) and fund balance (\$230,000) for building security	Continuing Programs	330,000
Use of carryforward for dispatch & emergency operations center radio console	Continuing Programs	60,000
Use of fund balance for space needs study and renovation	Non-Recurring/Capital	750,000
Use of fund balance (\$21,000) and carryforward (\$6,000) for furnace upgrades: Humane Society & Sheltered Wkshp	Non-Recurring/Capital	27,000
Use of carryforward for Law Enforcement Center (LEC) carpet replacement	Continuing Programs	90,500
Use of fund balance (\$60,000) and carryforward (\$100,000) for LEC kitchen equipment replacement	Continuing Programs	160,000
		<u>2,421,205</u>
Conservation, Planning & Zoning		
Mirror Lake appropriation	Non-Recurring/Capital	10,000
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	4,934
		<u>14,934</u>
County Clerk		
Use of fund balance for election equipment upgrade	Continuing Programs	27,000
		<u>27,000</u>
Court Commissioner / Family Court Counseling		
Use of carryforward program funds	Continuing Programs	5,530
		<u>5,530</u>
Criminal Justice Coordinating		
Use of fund balance for closing operating after revocation (OAR) program	Termination of Programs	3,475
		<u>3,475</u>
Emergency Management		
Use of fund balance for disaster management coordinator due to 2018 flooding	Non-Recurring/Capital	33,146
		<u>33,146</u>
General		
Fund vacancy factor with fund balance	Vacancy & Turnover	525,000
Fund contingency fund with fund balance	Contingency Fund	350,000
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
		<u>2,040,983</u>
Health Department - Public Health		
Use of carryforward community care program funds	Continuing Programs	2,500
		<u>2,500</u>
Health Department - Women Infant and Children		
Use of carryforward program funds	Continuing Programs	8,120
		<u>8,120</u>
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 carryforward for Firehouse maintenance	Continuing Programs	4,252
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	5,181
		<u>584,540</u>
Sheriff		
Fund vacancy factor with fund balance	Vacancy & Turnover	50,000
		<u>50,000</u>
General Fund Total		<u>5,353,077</u>
		<u>2,507,299</u>
	Other Funds Total	<u>2,507,299</u>
	Grand Total Use of Fund Balances	<u>7,860,376</u>

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	2,751,544	1,408,707	4,160,251
Start up of Programs	96,644	0	96,644
Termination of Programs	3,475	0	3,475
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	575,000	375,000	950,000
Continuing Programs	<u>1,576,414</u>	<u>723,592</u>	<u>2,300,006</u>
	<u>5,353,077</u>	<u>2,507,299</u>	<u>7,860,376</u>

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

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

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

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

Termination costs of ineffective or inefficient programs.

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

Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

Continuing programs. Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

Property Tax Levy By Function

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019 Change from 2018	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Amended 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)	(2,862,851)	495,431	14.75%
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	14,060,233	284,370	2.06%
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	11,858,832	(285,819)	-2.35%
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>	<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>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>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>31,162,356</i>		

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	7,642,716	(256,197)	-3.24%
Licenses & Permits	308,684	284,166	307,027	357,252	362,804	436,630	448,179	913,003	884,208	839,675	874,541	34,866	4.15%
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	9,727,228	212,548	2.23%
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	10,826,141	7,860,376	(2,965,765)	-27.39%
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	201,371	16,729	9.06%
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	94,537,659	400,743	0.43%

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	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	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>30,969,018</u>	<u>31,162,356</u>

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	9,517,453	(185,889)	-1.92%
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	18,301,816	195,604	1.08%
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	38,356,404	1,939,151	5.32%
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	6,028,167	(1,525,425)	-20.19%
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	94,537,659	400,743	0.43%

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	35,176,033	1,865,865	5.60%
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	13,551,102	595,379	4.60%
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	33,022,645	(151,781)	-0.46%
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	6,028,167	(1,525,425)	-20.19%
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	94,537,659	400,743	0.43%

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

Sauk County 2019 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2018 Tax Levy (as amended)	2017 Tax Levy (as amended)	\$ Change 2018 Amended to 2019 Adopted	% Change 2018 Amended to 2019 Adopted	Fund Balance Beginning 2019	Fund Balance End 2019
87	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	
93	Administrative Coordinator	261,027	0	146,644	407,671	407,671	0	0	407,671	230,373	242,588	30,654	13.31%	In General Fund Total	
261	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
351	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	
237	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	
99	Building Services	2,165,603	383,755	2,421,205	4,970,563	2,359,358	2,611,205	0	4,970,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total	
175	CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	--	0	0
354	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
356	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
358	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	22,887	22,887
133	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%	In General Fund Total	
276	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	
177	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	
183	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	
360	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	
133	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
189	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	
108	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	
114	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	
117	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	
193	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	
124	Criminal Justice Coordinating	397,461	220,733	3,475	621,669	621,669	0	0	621,669	363,042	276,079	34,419	9.48%	In General Fund Total	
77	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
199	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	
281	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
205	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
207	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	
283	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	
131	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	34,394,887
290	Health Care Center	1,386,614	9,353,227	798,000	11,537,841	11,355,591	181,900	0	11,537,841	2,221,642	2,313,610	(835,028)	-37.59%	5,885,196	5,087,196
238	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
312	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
135	Insurance	0	120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
213	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
137	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
249	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
375	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	
142	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	
252	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 Adopted Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other 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 Adopted	% Change 2018 Amended to 2019 Adopted		
376	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	
150	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	
253	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%	In General Fund Total	
327	Public Health	1,162,065	1,020,937	2,500	2,185,502	2,185,502	0	0	2,185,502	973,004	819,624	189,061	19.43%	In General Fund Total	
254	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	
215	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	
157	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	
133	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--	In General Fund Total	
384	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	
255	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	
222	Sheriff	12,650,905	1,955,339	50,000	14,656,244	14,332,244	324,000	0	14,656,244	12,318,165	12,003,720	332,740	2.70%	In General Fund Total	
161	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
134	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	
134	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--	In General Fund Total	
134	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	
165	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	
256	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	
385	UW-Platteville 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	
386	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	
338	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	
257	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	
344	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--	In General Fund Total	
171	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	55,514,927	7,860,376	94,537,659	88,453,576	6,028,167	55,916	94,537,659	30,969,018	30,351,664	193,338	0.62%	72,700,561	64,896,101

	2018 <u>Amended</u>	2019 <u>Adopted</u>	Dollar <u>Change</u>	Percent <u>Change</u>
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 Adopted Budget (Department # Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other 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 Adopted	% Change 2018 Amended to 2019 Adopted		
114	County Board	160,260	0		160,260	160,260			160,260	156,853	152,026	3,407	2.17%	In General Fund Total	
183	Clerk of Courts	339,268	844,885		1,184,153	1,184,153			1,184,153	317,707	311,757	21,561	6.79%	In General Fund Total	
177	Circuit Courts	469,957	219,938		689,895	689,895			689,895	460,753	444,315	9,204	2.00%	In General Fund Total	
193	Court Commissioner	178,907	49,208	5,530	233,645	233,645			233,645	185,448	186,193	(6,541)	-3.53%	In General Fund Total	
215	Register in Probate	154,613	25,300		179,913	179,913			179,913	199,053	202,094	(44,440)	-22.33%	In General Fund Total	
87	Accounting	708,695	3,469	15,000	727,164	727,164			727,164	700,404	584,562	8,291	1.18%	In General Fund Total	
117	County Clerk / Elections	222,446	131,538	27,000	380,984	380,984			380,984	263,495	250,887	(41,049)	-15.58%	In General Fund Total	
150	Personnel	574,504	2,925		577,429	577,429			577,429	557,405	543,783	17,099	3.07%	In General Fund Total	
165	Treasurer	(747,246)	1,278,365		531,119	531,119			531,119	(432,593)	(255,400)	(314,653)	-72.74%	In General Fund Total	
157	Register of Deeds	(319,818)	550,000		230,182	230,182			230,182	(320,434)	(321,800)	616	0.19%	In General Fund Total	
199	District Attorney / Victim Witness	500,259	234,795		735,054	735,054			735,054	474,970	461,118	25,289	5.32%	In General Fund Total	
108	Corporation Counsel	451,267	237,919		689,186	689,186			689,186	433,529	404,947	17,738	4.09%	In General Fund Total	
161	Surveyor	81,026	0		81,026	81,026			81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
99	Building Services	2,165,603	383,755	2,421,205	4,970,563	2,359,358	2,611,205	4,970,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total		
222	Sheriff	12,650,905	1,955,339	50,000	14,656,244	14,332,244	324,000	14,656,244	12,318,165	12,003,720	332,740	2.70%	In General Fund Total		
189	Coroner	175,604	35,000		210,604	180,604	30,000	210,604	127,012	134,155	48,592	38.26%	In General Fund Total		
207	Emergency Management	145,720	67,700	33,146	246,566	246,566		246,566	158,755	123,902	(13,035)	-8.21%	In General Fund Total		
93	Administrative Coordinator	261,027	0	146,644	407,671	407,671		407,671	230,373	242,588	30,654	13.31%	In General Fund Total		
142	Management Information Systems	1,454,203	1,291,910		2,746,113	2,089,729	656,384	2,746,113	1,307,955	1,261,848	146,248	11.18%	In General Fund Total		
124	Criminal Justice Coordinating	397,461	220,733	3,475	621,669	621,669		621,669	363,042	276,079	34,419	9.48%	In General Fund Total		
327	Public Health	1,162,065	1,020,937	2,500	2,185,502	2,185,502		2,185,502	973,004	819,624	189,061	19.43%	In General Fund Total		
344	Women, Infants & Children	0	382,846	8,120	390,966	390,966		390,966	0	0	0	--	In General Fund Total		
283	Environmental Health	47,903	590,950		638,853	638,853		638,853	45,949	32,955	1,954	4.25%	In General Fund Total		
276	Child Support	189,303	788,585		977,888	977,888		977,888	163,090	173,918	26,213	16.07%	In General Fund Total		
338	Veterans Service	345,371	11,500		356,871	356,871		356,871	338,857	304,269	6,514	1.92%	In General Fund Total		
376	Parks	303,373	307,440	584,540	1,195,353	931,165	264,188	1,195,353	297,861	288,029	5,512	1.85%	In General Fund Total		
360	Conservation, Planning & Zoning	1,128,574	676,112	14,934	1,819,620	1,819,620		1,819,620	1,072,017	1,067,834	56,557	5.28%	In General Fund Total		
386	UW Extension	390,790	15,813		406,603	406,603		406,603	385,072	357,005	5,718	1.48%	In General Fund Total		
131	General Non-Departmental	(10,731,491)	10,207,676	525,000	1,185	1,185		1,185	(11,271,788)	(10,445,591)	540,297	4.79%	In General Fund Total		
133	Charitable / Penal Fines	253	0		253	253		253	212	242	41	19.34%	In General Fund Total		
133	Revolving Loan Fund Projects	0	94,429		94,429	94,429		94,429	0	0	0	--	In General Fund Total		
133	Contingency	0	0	350,000	350,000	350,000		350,000	0	0	0	--	In General Fund Total		
237	Baraboo Dells Airport	4,100	0		4,100	4,100		4,100	4,100	4,100	0	0.00%	In General Fund Total		
254	Reedsburg Airport	4,100	0		4,100	4,100		4,100	4,100	4,100	0	0.00%	In General Fund Total		
256	Tri-County Airport	16,422	0		16,422	16,422		16,422	16,422	15,665	0	0.00%	In General Fund Total		
255	Sauk Prairie Airport, Inc.	4,100	0		4,100	4,100		4,100	4,100	4,100	0	0.00%	In General Fund Total		
257	Wisconsin River Rail Transit	30,000	0		30,000	30,000		30,000	28,000	28,000	2,000	7.14%	In General Fund Total		
253	Pink Lady Rail Transit Commission	750	0		750	750		750	1,200	1,200	(450)	-37.50%	In General Fund Total		
252	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000		125,000	0	0	0	--	In General Fund Total		
375	Library Board	1,074,904	0		1,074,904	1,074,904		1,074,904	1,044,698	1,027,131	30,206	2.89%	In General Fund Total		

Sauk County 2019 Adopted Budget (Department # Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other 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 Adopted	% Change 2018 Amended to 2019 Adopted		
351	Arts, Humanities, Historic Preservation	92,422	7,750		100,172	100,172			100,172	68,762	68,762	23,660	34.41%	In General Fund Total	
385	UW-Platteville Baraboo Sauk County	102,500	0	50,000	152,500	102,500	50,000		152,500	102,500	131,000	0	0.00%	In General Fund Total	
384	Sauk County Development Corporation	50,000	0		50,000	50,000			50,000	50,000	50,000	0	0.00%	In General Fund Total	
134	Transfer to Health Care Center	1,134,741	0	56,500	1,191,241	1,191,241			1,191,241	1,132,167	1,206,048	2,574	0.23%	In General Fund Total	
134	Transfer Sales Tax to Debt Service	1,396,456	0		1,396,456	1,396,456			1,396,456	1,418,297	1,425,334	(21,841)	-1.54%	In General Fund Total	
134	Transfer to CDBG-ED	0	0	934,483	934,483	934,483			934,483	0	0	0	--	In General Fund Total	
GENERAL FUND TOTAL		16,771,297	21,636,817	5,353,077	43,761,191	39,825,414	3,935,777	0	43,761,191	16,088,071	15,908,249	683,226	4.25%	39,747,964	34,394,887

261	Aging & Disability Resource Center	581,970	1,775,837	70,000	2,427,807	2,357,807	70,000		2,427,807	338,749	272,581	243,221	71.80%	542,687	472,687
312	Human Services	7,983,506	12,923,361	110,000	21,016,867	21,016,867			21,016,867	7,997,360	7,531,534	(13,854)	-0.17%	3,693,609	3,583,609
213	Jail Assessment	0	100,000		100,000	100,000			100,000	0	0	0	--	5,790	5,790
137	Land Records Modernization	217,762	195,000	147,989	560,751	445,451	115,300		560,751	206,242	198,128	11,520	5.59%	431,849	283,860
249	Landfill Remediation	0	15,300	95,787	111,087	111,087			111,087	0	0	0	--	4,756,253	4,660,466
205	Drug Seizures Fund	0	100	11,000	11,100	11,100			11,100	0	0	0	--	66,291	55,291
354	CDBG-ED Revolving Loans	0	1,909,673	40,707	1,950,380	975,190	975,190		1,950,380	0	0	0	--	40,707	0
356	CDBG-FRSB Flood Recov Sm Bus	0	0		0	0			0	0	0	0	--	0	0
175	CDBG-EAP Emerg Assist Prog	0	0		0	0			0	0	0	0	--	0	0
358	CDBG-RLF Housing Rehab	0	20,000		20,000	20,000			20,000	0	0	0	--	22,887	22,887
77	Debt Service	0	1,516,456	346,419	1,862,875	1,862,875			1,862,875	0	0	0	--	1,039,256	692,837
290	Health Care Center	1,386,614	9,353,227	798,000	11,537,841	11,355,941	181,900		11,537,841	2,221,642	2,313,610	(835,028)	-37.59%	5,885,196	5,087,196
238	Highway	4,221,207	5,632,187	765,000	10,618,394	9,868,394	750,000		10,618,394	4,116,954	4,127,562	104,253	2.53%	15,513,952	14,748,952
135	Insurance	0	120,416		120,416	64,500		55,916	120,416	0	0	0	--	444,083	499,999
171	Workers Compensation	0	293,103	122,397	415,500	415,500			415,500	0	0	0	--	510,301	387,904
281	Dog License Fund	0	23,450		23,450	23,450			23,450	0	0	0	--	-264	-264
ALL FUNDS TOTAL		31,162,356	55,514,927	7,860,376	94,537,659	88,453,576	6,028,167	55,916	94,537,659	30,969,018	30,351,664	193,338	0.62%	72,700,561	64,896,101

	2018 Amended	2019 Adopted	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 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other 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 Adopted	% Change 2018 Amended to 2019 Adopted		
175	CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0
356	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
133	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%	In General Fund Total	
253	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%	In General Fund Total	
131	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	34,394,887
237	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	
254	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	
255	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	
205	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
256	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	
358	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
281	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
257	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	
384	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	
135	Insurance	0	120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
161	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
133	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--	In General Fund Total	
213	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
351	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	
249	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
252	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000	0	0	125,000	0	0	0	--	In General Fund Total	
385	UW-Platteville 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	
114	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	
215	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	
189	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	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	
193	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	
207	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	
133	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
338	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	
117	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	
344	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--	In General Fund Total	
386	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	
171	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 Adopted Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other 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 Adopted	% Change 2018 Amended to 2019 Adopted		
93	Administrative Coordinator	261,027	0	146,644	407,671	407,671	0	0	407,671	230,373	242,588	30,654	13.31%	In General Fund Total	
165	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	
137	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
150	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	
124	Criminal Justice Coordinating	397,461	220,733	3,475	621,669	621,669	0	0	621,669	363,042	276,079	34,419	9.48%	In General Fund Total	
283	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	
108	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	
177	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	
87	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	
199	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	
134	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--	In General Fund Total	
276	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	
375	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	
183	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	
134	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	
376	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	
134	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	
360	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	
77	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
354	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
327	Public Health	1,162,065	1,020,937	2,500	2,185,502	2,185,502	0	0	2,185,502	973,004	819,624	189,061	19.43%	In General Fund Total	
261	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
142	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	
99	Building Services	2,165,603	383,755	2,421,205	4,970,563	2,359,358	2,611,205	0	4,970,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total	
238	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
290	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
222	Sheriff	12,650,905	1,955,339	50,000	14,656,244	14,332,244	324,000	0	14,656,244	12,318,165	12,003,720	332,740	2.70%	In General Fund Total	
312	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	55,514,927	7,860,376	94,537,659	88,453,576	6,028,167	55,916	94,537,659	30,969,018	30,351,664	193,338	0.62%	72,700,561	64,896,101

	2018 Amended	2019 Adopted	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 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2018 Tax Levy (as amended)	2017 Tax Levy (as amended)	\$ Change 2018 Amended to 2019 Adopted	% Change 2018 Amended to 2019 Adopted	Estimated Fund Balance Beginning 2019	Estimated Fund Balance End 2019
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses						
131	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	34,394,887
165	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	
157	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	
175	CDBG-EAP Emerg Assist Prog	0	0	0	0	0	0	0	0	0	0	0	--	0	0
356	CDBG-FRSB Flood Recov Sm Bus	0	0	0	0	0	0	0	0	0	0	0	--	0	0
205	Drug Seizures Fund	0	100	11,000	11,100	11,100	0	0	11,100	0	0	0	--	66,291	55,291
358	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	22,887	22,887
281	Dog License Fund	0	23,450	0	23,450	23,450	0	0	23,450	0	0	0	--	-264	-264
135	Insurance	0	120,416	0	120,416	64,500	0	55,916	120,416	0	0	0	--	444,083	499,999
133	Revolving Loan Fund Projects	0	94,429	0	94,429	94,429	0	0	94,429	0	0	0	--	In General Fund Total	
213	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	5,790	5,790
249	Landfill Remediation	0	15,300	95,787	111,087	111,087	0	0	111,087	0	0	0	--	4,756,253	4,660,466
252	Mid-Continent Railway Museum	0	0	125,000	125,000	125,000	0	0	125,000	0	0	0	--	In General Fund Total	
133	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
344	Women, Infants & Children	0	382,846	8,120	390,966	390,966	0	0	390,966	0	0	0	--	In General Fund Total	
171	Workers Compensation	0	293,103	122,397	415,500	415,500	0	0	415,500	0	0	0	--	510,301	387,904
134	Transfer to CDBG-ED	0	0	934,483	934,483	934,483	0	0	934,483	0	0	0	--	In General Fund Total	
77	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
354	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
133	Charitable / Penal Fines	253	0	0	253	253	0	0	253	212	242	41	19.34%	In General Fund Total	
253	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	1,200	1,200	(450)	-37.50%	In General Fund Total	
237	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	
254	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	
255	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	
256	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	
257	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	
283	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	
384	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	
161	Surveyor	81,026	0	0	81,026	81,026	0	0	81,026	81,346	81,346	(320)	-0.39%	In General Fund Total	
351	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	
385	UW-Platteville 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	
207	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	
215	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	
114	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	
189	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	
193	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	
276	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	
137	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
117	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	
93	Administrative Coordinator	261,027	0	146,644	407,671	407,671	0	0	407,671	230,373	242,588	30,654	13.31%	In General Fund Total	
376	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 Adopted Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2018	2017	\$ Change	% Change	Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2018 Amended to 2019 Adopted	2018 Amended to 2019 Adopted	Fund Balance Beginning 2019	Fund Balance End 2019
183	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	
338	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	
386	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	
124	Criminal Justice Coordinating	397,461	220,733	3,475	621,669	621,669	0	0	621,669	363,042	276,079	34,419	9.48%	In General Fund Total	
108	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	
177	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	
199	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	
150	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	
261	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
87	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	
375	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	
360	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	
134	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	
327	Public Health	1,162,065	1,020,937	2,500	2,185,502	2,185,502	0	0	2,185,502	973,004	819,624	189,061	19.43%	In General Fund Total	
290	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
134	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	
142	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	
99	Building Services	2,165,603	383,755	2,421,205	4,970,563	2,359,358	2,611,205	0	4,970,563	2,626,213	2,256,404	(460,610)	-17.54%	In General Fund Total	
238	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
312	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
222	Sheriff	12,650,905	1,955,339	50,000	14,656,244	14,332,244	324,000	0	14,656,244	12,318,165	12,003,720	332,740	2.70%	In General Fund Total	
ALL FUNDS TOTAL		31,162,356	55,514,927	7,860,376	94,537,659	88,453,576	6,028,167	55,916	94,537,659	30,969,018	30,351,664	193,338	0.62%	72,700,561	64,896,101

	2018 Amended	2019 Adopted	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%

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 Employees		
AODA	Alcohol and Other Drug Addictions	- F -	
- B -		FACT	Farmers and Agriculture Together
BAAP	Badger Army Ammunition Plant	FC	Family Care
BAN	Bond Anticipation Note	FDD	Facility for the Developmentally Disabled
BRPP	Baraboo Range Protection Program	FEMA	Federal Emergency Management Association
- C -		FRSB	Flood Recovery Small Business
CAFR	Consolidated Annual Financial Report	FTE	Full-Time Equivalent
CASA	Court Appointed Special Advocate	- G -	
CBRF	Community Based Residential Facility	GAAP	Generally Accepted Accounting Principles
CCAP	Consolidated Courts Automation System	GAL	Guardian Ad Litem
CDBG	Community Development Block Grant	GASB	Governmental Accounting Standards Board
CHIPS	Children in Need of Protective Services	GFOA	Government Finance Officers Association
CIP	Capital Improvement Plan	GIS	Geographical Information System
CIP	Community Integration Program	GPS	Global Positioning System
CJCC	Criminal Justice Coordinating Council	GSST	Great Sauk State Trail
COG	Continuity of Government	- H -	
COOP	Continuity of Operations	HARN	High Accuracy Reference Network
COP	Community Options Program	HAZMAT	Hazardous Materials
CMO	Care Management Organization	HCC	Health Care Center
CMS	Centers for Medicare & Medicaid Services	HCE	Home, Community, Education
CNA	Certified Nursing Assistant	HIPAA	Health Insurance Portability & Accountability Act
CPZ	Conservation, Planning & Zoning	HR	Human Resources
CRD	Community Resource Development	- I -	
CUSIP	Committee on Uniform Securities Identification Procedures	ICC	Intercounty Coordinating Committee
- D -		ICF/MR	Intermediate Care Facility for the Mentally Retarded
DHS	Department of Human Services	ICS	Incident Command System
DOR	Department of Revenue	IGT or ITP	Intergovernmental Transfer Program
DOT	Department of Transportation	IOWC	Issue of Worthless Checks
DTM	Digital Terrain Model	ISS	Intensive Supervision Services
		IT	Information Technology
		- L -	
		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
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- 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.

