SAUK COUNTY BOARD OF SUPERVISORS MEETING NOTICE/AGENDA

COMMITTEE:

SAUK COUNTY BOARD OF SUPERVISORS

DATE:

TUESDAY, MAY 18, 2021

TIME:

6:00 PM

PLACE:

ROOM 326, WEST SQUARE BUILDING, 505 BROADWAY, BARABOO, WI

This meeting is open to the public. However, in light of the COVID-19 pandemic, members of the public may wish to watch the meeting on streaming video which can be found on the County's webpage at http://sauk.granicus.com/ViewPublisher.php?view_id=2. No one should attend the meeting if they are experiencing COVID- or flu-like symptoms, have a fever, sore throat or recently experienced a loss of taste or smell.

REGULAR MEETING: SAUK COUNTY BOARD OF SUPERVISORS

- 1. Call to Order and Certify Compliance with Open Meeting Law.
- 2. Roll Call.
- 3. Invocation and Pledge of Allegiance.
- 4. Adopt Agenda.
- 5. Adopt Minutes of Previous Meeting.
- 6. General Consent Agenda Items.
 - a. Health Care Center Board of Trustees:
 - i. Resolution 45-2021 Commending Vonda Hainstock For More Than 16 Years Of Faithful Service To The People Of Sauk County. (Page 5)
 - b. Law Enforcement Committee:
 - i. Resolution 46-2021 Commending Billie Mears For 29 Years Of Service To The People Of Sauk County. (Page 6)
 - c. Certificate of Appreciation to Dwight Fenderson, presented by Supervisor Deitrich for service on Sauk County Housing Authority.
- 7. Scheduled Appearances.
 - a. National Drug Court Month Presentation by Amanda Hanson, JDS.
- 8. Public Comment.
 - a. Registration form located on the table in gallery of County Board Room 326 turn in to the County Board Vice Chair. During Public Comment, any person who is not a member of the body may comment on a specific item or issue that is on the agenda or any other matter the Board is empowered to consider.
- 9. Communications. (All communications are attached to Granicus)
 - a. 05/10/2021 Letter from Rory B. McCluskey, re: Sauk Co. Veteran's Service Office.

- 10. Appointments.
 - a. Extension Education, Arts & Culture Committee: Alan Anderson, Reappointment, Citizen Member 3-Year Term - 05/19/2021 - 05/18/2024
 - b. Aging & Disability Resource Center Advisory Board: Judy Ellington, Reappointment, Citizen Member Michelle Crary, New Appointment, Citizen Member 3-Year Term - 05/19/2021 - 05/18/2024
 - c. Transportation Coordination Committee: Judy Ellington, Reappointment, Citizen Member Eileen Klepper, Reappointment, Citizen Member Alan Wildman II, Reappointment, Citizen Member Paul Woodward, Reappointment, Citizen Member Michelle Crary, New Appointment, Citizen Member 3-Year Term - 05/19/2021 - 05/18/2024
- 11. Bills.
- 12. Claims.
- 13. Elections.
- 14. Proclamations.
- 15. Reports informational, no action required.
 - a. Rebecca C. Evert, Sauk County Clerk Rezoning petitions filed with the office of the Sauk County Clerk as a requirement of Wisconsin State Statutes 59.69(5)(e):
 - i. Petition 11-2021, Applicant: Sauk County LRE; Project Location: Town of La Valle; Amending Chapter 9 Floodplain Ordinance. (Pages 7-11)
 - b. Brent Miller, Administrator.
 - i. Administrator Update.
 - c. Tim McCumber, County Board Chair.
 - i. Board Chair Update.
 - d. Kerry Beghin, Finance Director; and Brent Miller, Administrator, re: First Quarter 2021 Financial Report. (Pages 12-19)
- 16. Unfinished Business. None.
- 17. New Business.
 - a. Executive & Legislative Committee:
 - i. Resolution 47-2021 Authorizing Reimbursement For Attendance At The WCA Conference In La Crosse. (Page 20)
 - b. Finance Committee:
 - i. Resolution 48-2021 Amending Financial Policy 2-96 Annual Budget Process, And Eliminating Financial Policies 1-95 Outlay Expenditures and 4-96 Capital Improvements. (Pages 21-33)
 - ii. Resolution 49-2021 Resolution Declaring Official Intent To Reimburse Expenditures On Highway Department Facilities Projects From Proceeds Of Borrowing. (Pages 34-35)

iii. Resolution 50-2021 Authorizing Amendments To The 2020 Budget. (Pages 36-42)

c. Health Care Center Board of Trustees:

- i. Resolution 51-2021 Authorization To Purchase Washers And Dryers For The Sauk County Health Care Center. (Page 43)
- d. Human Services Board, Personnel & Insurance Committee, and Finance Committee:
 - i. Resolution 52-2021 Authorizing The Department Of Human Services To Create One Full Time (1.0 FTE) Children's Long Term Support Social Worker Position Outside The Budget Process As A Result Of The State's Management Of Waitlist And Commitment To Waitlist Elimination. (Pages 44-54)

e. Land Resources and Environment Committee:

- i. Resolution 53-2021 Authorizing The Director Of Land Resources And Environment To Submit Grant Applications For DATCP Clean Sweep Grant Program. (Page 55)
- ii. Resolution 54-2021 Support For Achieving Base Funding Goal For County Conservation Staffing. (Page 56)
- iii. Ordinance 5-2021 An Ordinance Approving A Map Amendment (Rezoning) Of Lands In The Town Of Baraboo From An Agriculture To A Recreation Commercial District Upon The Petition Of Marcus And Lollie Wheeler, Chris And Lea Ann Gieck, Agent. (Page 57)
- iv. Resolution 55-2021 Authorizing The Purchase Of A Flexible Wing Rotary Cutter For The Land Resources And Environment Department. (Page 58-59)
- v. Resolution 56-2021 Authorizing The Purchase Of A 911 GIS Data Validation Tool From Intrado Life & safety Solutions. (Pages 60-68)

f. Property Committee:

- i. Resolution 57-2021 Authorizing Issuance Of A Quit Claim Deed For Parcel No. 176-0029-00000 To The Village of Rock Springs. (Pages 69-71)
- 18. Referrals.
- 19. New Agenda items (no discussion). Submit in writing or by e-mail new business items to the Administrator as soon as possible for Rule III.A. referral.
- 20. Adjournment.

Respectfully,

Tim McCumber County Board Chair

County Board Members, County staff & the public - Provide the County Clerk a copy of:

- 1. Informational handouts distributed to Board Members
- 2. Original letters and communications presented to the Board.

Any person who has a qualifying disability that requires the meeting or materials at the meetings to be in an accessible location or format should or format should contact Sauk County at 608-355-3269, or TTY at 608-355-3490, between the hours of 8:00 AM and 4:30 PM, Monday through Friday, exclusive of legal holidays, at least 48 hours in advance of the meeting so that reasonable arrangements can be made to accommodate each request. www.co.sauk.wi.us

Agenda mail date via United States Postal Service: May 13, 2021. Agenda Preparation: Tim McCumber, County Board Chair, jointly with the County Clerk and the Administrator.

s:/admin/Co Bd Agendas/2021/ctybdagendaMAY2021

RESOLUTION 45 - 21

Commending Vonda Hainstock for More Than 16 Years of Faithful Service To The People of Sauk County

Background: It is the custom of the Sauk County Board of Supervisors to recognize individuals who have served the people of Sauk County with distinction. Vonda Hainstock faithfully served the people of Sauk County as a Social Worker at the Sauk County Health Care Center for over 16 years. Vonda Hainstock was an essential team member to the Sauk County Health Care Center and all of Sauk County.

Fiscal Impact: (X) None () Budgeted Expenditure () Non Budgeted

NOW, THEREFORE BE IT RESOLVED, that the Sauk County Board of Supervisors, hereby expresses its appreciation and commends Vonda Hainstock for over 16 years of faithful service to the people of Sauk County.

AND, BE IT FURTHER RESOLVED, that the Chairman of the Sauk County Board of Supervisors is hereby directed to present Vonda Hainstock an appropriate symbol of our appreciation for service to the people of Sauk County.

For Consideration by the Sauk County Board of Supervisors on May 18, 2021

Respectfully submitted:

MIS Note: None

Sauk County Health Care Center Board of Trustees

Bryant Hazard, Chair	William Higgins, Vice-Chair
Rebecca Klitzke	Terri Langer
Thomas "Rex" Flygt	Mike Flint
Tim Reppen	
Fiscal Note: None	

RESOLUTION NO. 4 - 2021

COMMENDING BILLIE MEARS FOR 29 YEARS OF SERVICE TO THE PEOPLE OF SAUK COUNTY

Background: It is custom of the Sauk County Board of Supervisors to recognize staff members who have served the people of Sauk County with distinction. Billie faithfully served the people of Sauk County for the Sauk County Sheriff's Office. Billie started on October 08, 1992 as a Jailer, and was then promoted to Patrol Deputy on May 20, 1998 and retiring as a Patrol Deputy on May 10, 2021.

Billie provided 29 years of dedication to her career providing care and professional services for the Sauk County Sheriff's Office.

Fiscal Impact: [X] None [] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session, that the Sauk County Board of Supervisors expresses its sincere appreciation and admiration for Billie Mears and her 29 years of faithful service to the people of Sauk County.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

SAUK COUNTY LAW ENFORCEMENT AND JUDICIARY COMMITTEE

DAVID RIEK

JAHN DÊLI KICH

TIMREPPEN

KEVIX SCHELI

HOMAS DOKNEK

Fiscal Note: No Fiscal impact

MIS Note: No MIS impact



Land Resources & Environment Department 505 Broadway, Ste. 248 Baraboo, Wisconsin 53913 Phone: (608) 355-3245 Fax: (608) 355-3292

www.co.sauk.wi.us

Application Accepted: $4-8-2$ Accepted By: 11 Petition Number: $11-202$ Committee Hearing Date: $5-25-2$ County Board Date: $6-15-2$ Supervisor District #: 4

Zoning Text Amendment

RECEIVED
MAY 1 2 2021

SAUK COUNTY CLERK BARABOO, WISCONSIN

	General Information BARABOO, WISCONSIN
	And the second of the second o
Property Owner Name:	Home Phone:
Mailing Address:	Cell Phone:
E-mail Address:	
	auxy baraboo LIT Cell Phone: 608-355-3240
	Existing Zoning Text
Applicable Ordinance Section	Description
9.02(2)	Official Maps and Revisions
should be modified to read.	ese describe the section you are proposing to change and show the ordinance
Please describe the revision or nature necessary) See affached	of the request. What does this allow you to do. (Attach additional pages if

APPENDIX

CHAPTER 9

SAUK COUNTY FLOODPLAIN ZONING ORDINANCE

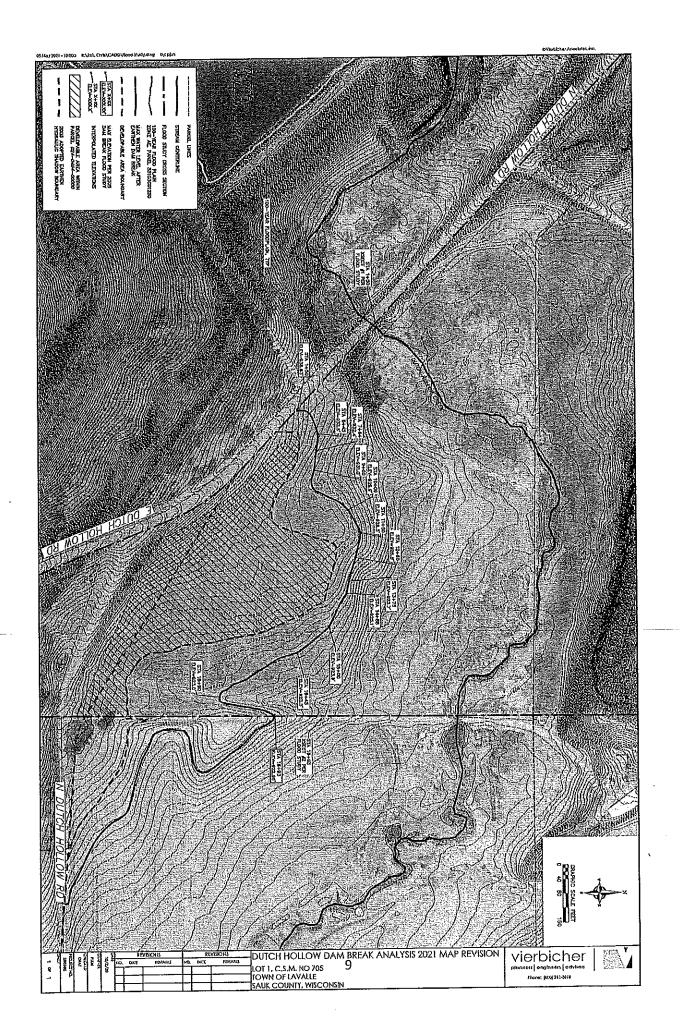
SUBCHAPTER I

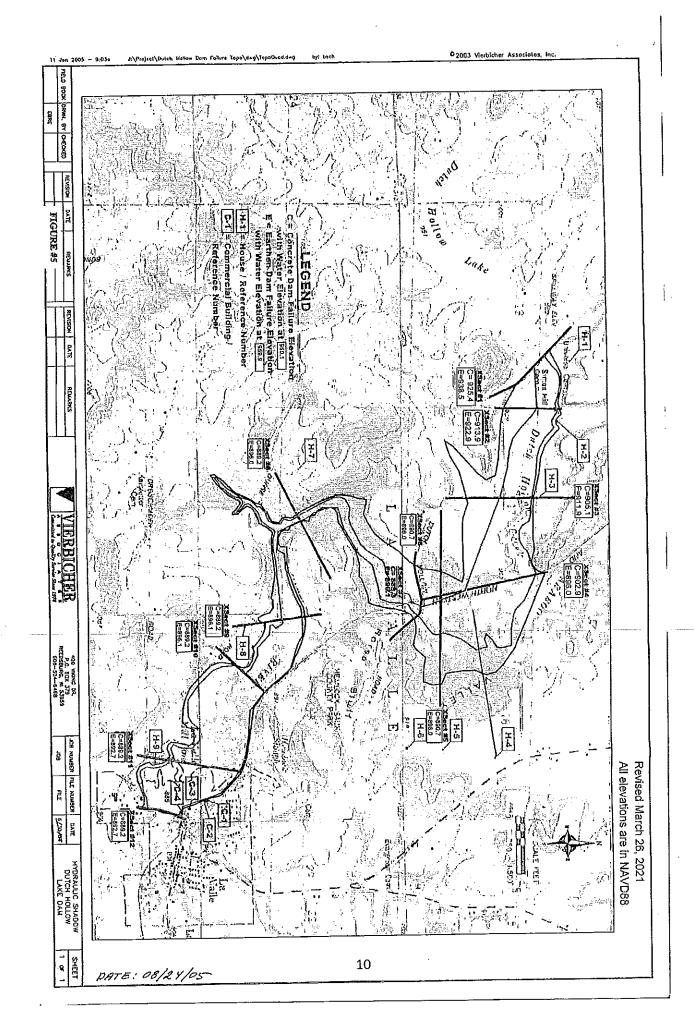
GENERAL PROVISIONS

9.002 General provisions.

- (2) OFFICIAL MAPS AND REVISIONS.
- (d) Official Maps: based on other studies. Any maps referenced in this section must be approved by the DNR and be more restrictive than those based on the FIS at the site of the proposed development.
- 4. Floodplain map dated August 24, 2005 and titled, "Hydraulic Shadow Dutch Hollow Lake Dam". Earthen dam failure boundary, shown in blue, between cross-sections XS #1 and XS #7, prepared by Vierbicher Associates-, and floodplain map dated December 2, 2020 and titled "Dutch Hollow Dam Break Analysis 2021 Map Revision". Earthen dam failure boundary, shown in pink, between cross-sections XS #1 and XS #2, prepared by Vierbicher Associates. The dashed pink line in the "Dutch Hollow Dam Break Analysis 2021 Map Revision" represents the nearest developable area. The associated table in the "Dutch Hollow Dam Break Analysis 2021 Map Revision" updates elevations to North American Vertical Datum of 1988 (NAVD 88) from cross-sections XS#1 to XS#12. The updated NAVD 88 table shall only be used to reference elevations from X-Sec 3 through X-Sec 12. Elevations between X-Sec 1 and X-Sec 2 shall be interpolated off the "Dutch Hollow Dam Break Analysis 2021 Map Revision"

Amended by the Sauk County Board of Supervisors on June 15, 2021 - Ordinance No. _____21,





Concrete Dam Break Results with Water Elevations at 960,28 (NAVD88)

				Max Elevation			
no de di	Cross Section	gver Miles	Max Flow (CFS)	NAVD88	Max Depth (#)	Time (Hour)	Rood Depth (F!)
Outer Hollow Road (X-Sec. 1)	_	0.11	4468	926.45	4.53	0.5	45
Est D/W east of Dam (X-Sec 2)	77	650	3582	16.819	2.99	0.65	15.7
Second D.W east of Dam (X-Sec 3)	9	0.92	3367	905,17	3.25	0.91	21.6
PD Riving (X-Spr 4)	*	1.41	3355	902.88	13.96	1.18	ස
Reaches Piver 7100 Ft. from Dam (X-Sec. 5)	S	2.16	3321	290'62	4.75	1.46	3)
a section of the Hollow Society (X-Sec. 6)	9	2.46	3288	29'048	5.25	1.65	19
מייים אין השני וויים אין השניין השניי	7	2.47	3255	81.488	6.26	1.92	21
Demoting Diver 2000 Bt. CTM SR Bridge (X-Sec. B)	8	3.53	3222	889.18	6.76	2.26	30
16 CONTROL OF THE SECOND CONTROL OF THE SECO	6	4.08	3120	889.18	7.01	3.29	30
Bornhoo Diversion Ft ATH 58 Bridge (X-Sec. 10)	2	4.62	3158	889.18	7.26	3.51	25
Demotor Plyer 1700 Ft (TH 58 Bridge (X-Sec. 11)	11	5.5	3127	889.18	9.26	4.12	20.5
COLUMN 1974 (1778) (1778) (1778)	12	5.94	3095	889.18	10.26	9	13.5

Note; NAVD 29 is 0.08" higher than NAVD 88 within the study area

then Dam Break Results with Water Elevation at 959.9" (NAVD 88)

Forther Dam Break Results with Water Elevation of 959.9" (NAVD 88)	59.9" (NAVD 88)						***************************************
				Max Elevation			
Location	Cross Section	River Miles	Cross Section River Miles Max Flow (CFS)	NAVDBB	Max Depth (II)	Time (Hour)	Rood Depth (Fi)
Think Lotton Dood (Miss 1)		0.11	68,526	938.55	16.63	1	45
Earl DAV east of Dam (X-Sec 2)	2	0.39	55,550	922.88	11.96	1.08	15.7
Second DAV each of Dam (X-Sec.3)	9	0.92	54,995	16"116	9.99	1.21	21.6
DO BOLLOS (X/Soc 4)	4	1.4]	53,062	508.53	19.61	1,45	S
Baraboo Piver 7100 Ft from Dam (X-Sec. 5)	5	216	49,637	.896.02	10.1	1.52	6
Parago on Putch Hollow Dood (X-Ka) Al	٩	2.46	49.140	896.02	10.6	1.61	19
Top bridge (V.Co. 7)	7.	2.47	49,649	896.02	13.1	1,73	21
AN SINGE (ASSET 7)	. 60	3.53	36,022	896.02	13.6	2.01	30
Section Of the Arthur St. Will St. Bridge (Xylen 9)	٥	4.08	30,621	896.02	13,85	2.45	30
Paraboo piversion of KTH SR Ridge (X-Sec. 10)	101	4.62	. 23 290	896,02	14.1	2.79	2.5
Romboo Piver 1700 Pt. STH 58 Bridge [X-Sec. 11]	111	5.5	19,419	892.72	12.79	3.24	20.5
THE AR REIGNO LOVAILE (X-Sec. 12)	12	5.94	19,225	892.72	13.97	4.19	13.5

Note: NAVD 29 is 0.08" higher than NAVD 88 within the study area

Structure First Floor Conditions Earthen Dam Floor H-1 Post Structure Flevations Plevations H-1 937.6 921.4 932.9 H-2 926.5 912.4 921.4 H-3 926.5 912.4 921.4 H-3 926.5 911.9 911.9 H-4 926.1 884.2 896 H-5 927.8 886.2 896 H-6 931.9 884.2 896 H-7 952.2 889.2 896 H-7 904.4 889.2 896 H-8 904.4 889.2 896 H-9 904.4 889.2 892 C-3 806.2 896 H-9 904.4 889.2 892 C-3 896.4 896.2 892 C-3 896.4 899.2 892			
NAVD B Elevations 937.6 921.4 926.5 912.9 928.1 894.9 927.2 884.9 931.9 884.9 931.9 884.9 927.2 889.2 927.2 889.2 927.2 889.2 927.4 889.2 901.5 889.2 904.4 889.2	First Floor	Concrete Dam Fallure Rood	Earthen Dam Failure Nood
937.6 921.4 926.5 912.9 923.5 905 923.1 894.9 923.1 894.9 931.9 894.9 931.2 889.2 927.2 889.2 904.4 889.2 901.5 889.2 901.5 889.2 901.5 889.2	NAVD BB	Elevations NAVD88	Elevations NAVD 88
926.5 912.9 923.5 505.9 923.5 894.9 927.8 884.9 931.9 894.9 927.2 889.2 927.2 889.2 904.4 889.2 901.5 889.2 901.5 889.2 901.4 889.2 901.5 889.2	937.6	921.4	932.9
9723.5 905 9723.1 894.9 972.6 894.9 931.9 894.2 927.2 889.2 927.2 889.2 904.4 889.2 901.5 889.2 901.5 889.2 901.5 889.2 901.5 889.2	926.5	912.9	921.4
928.1 694.9 927.8 684.9 931.9 684.2 927.2 689.2 927.2 689.2 90.4 689.2 90.4 689.2 90.5 889.2 90.5 889.2 90.5 889.2 896.6 889.2	923.5	505	6116
922 884.9 931.9 894.9 932.2 889.2 902.4 889.2 902.4 889.2 901.5 889.2 896.6 889.2	928.1	894.9	968
931.9 894.9 952.2 889.2 927.2 889.2 904.4 889.2 901.5 889.2 901.5 889.2 896.6 889.2	927.8	894.9	896
955.2 885.2 927.2 885.2 904.4 885.2 904.4 885.2 901.5 885.2 901.5 885.2 896.6 885.2	931.9	894.9	968
927.2 889.2 904.4 889.2 903.3 889.2 901.5 889.2 896.4 889.2	959.2	889.2	968
904.4 887.2 902.3 889.2 901.5 889.2 856.4 889.2	927.2	889.2	989
902.3 889.2 901.5 889.2 696.6 889.2 896.4 889.2	904.4	889.2	892.7
901.5 889.2 896.6 889.2 896.4 889.2	902.3	889.2	892.7
896.4 889.2	501.5	889.2	892.7
896.4 889.2	9968	889.2	892.7
	896.4	889.2	892.7
(= House /		MAYD 86 937.6 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.5 923.2 923.	

Note: NAVD 29 is 0.08" higher than NAVD 88 within the study area



Accounting Department

Kerry P. Beghin, CPA **Finance Director**

FAX: E-Mail: 505 Broadway, Baraboo, WI 53913

608-355-3237 608-355-3522

kerry,beghin@saukcountywi.gov

To:

Sauk County Board of Supervisors

Date:

May 04, 2021

About:

March, 2021 1st Quarter Financial Report - 25.00% of Year

Revenues

Overall, 14.24% of annual revenues have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

PHONE:

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	26.847.663	1,770,625	(25,077,038)	6.60%
User Fees	9.820,051	1,613,789	(8,206,262)	16.43%
Sales Tax	9,157,074	1,487,863	(7,669,211)	16.25%
Intergovernmental Charges	8,467,478	2,691,298	(5,776,180)	31.78%
Licenses & Permits	898,120	93,678	(804,442)	10.43%
Interest	682,341	68,038	(614,303)	9.97%
Other Taxes	668,195	190,397	(477,798)	28.49%
Rent	619,500	194,874	(424,626)	31,46%
Fines, Forfeitures & Penalties	490,100	73,280	(416,820)	14.95%
Miscellaneous	283,304	59,019	(224,285)	20.83%
Donations	101,200	18,445	(82,755)	18,23%
Total	58,035,026	8,261,307	(49,773,719)	14.24%

- Many of Sauk County's grants and aids, the largest revenue source after property tax levy, are paid on a reimbursement basis. The County incurs the expenses, submits the paperwork to primarily the State, and reimbursement comes later. For this reason, many grant dollars received in January and February are for prior year services, and are allocated back to 2020. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2020 makes the first quarter revenues look alarmingly low.
- User fees seem to be generally on track for the first quarter of 2021; however, 75% of the County's user fees are generated by the nursing home. With COVID-19, the Health Care Center has needed to limit admissions, so these revenues are lagging.
- Licenses and permits largely relate to retail food licenses issued by Environmental Health. Budgeted at \$513,000, these dollars are generally received in May through June, and may be reduced as businesses evaluate their viability in 2021.
- Interest earned on invested funds is proving much lower than budgeted due to very low interest rates.
- Fines, forfeitures and penalties are typically highest in the summer months.
- Donations are lower than budgeted due to congregate mealsites being closed. Losses are moderated by successful restaurant model meal provision.

Sauk County Board of Supervisor March, 2020 1st Quarter Financial Report – 25.00% of Year May 04, 2021 Page 2 of 4

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of April 30, 2021 follow. This means uncollected delinquent taxes due to Sauk County equal \$31,241,339, which is \$1,320,093 less than a year ago at this time. Of this total, about 24.13% (about \$7,538,000) was originally levied to fund County operations. The remaining 75.87% was originally levied by schools and other local governments. The second installment of the 2020 levy, collected 2021, is not due until July 31, 2021.

Levy Year	Collection Year	County Tax Rate	County Levy	County- Wide Levy	Uncollected Taxes as of April 30, 2021	Percent of County-Wide Levy Collected
2020	2021	\$4.33	32,260,337	132,270,206	29,968,750	77.34%
2019	2020	\$4,44	31,730,876	132,112,600	633,464	99.52%
2018	2019	\$4,53	31,162,356	128,506,425	361,852	99.72%
2017	2018	\$4.68	30,969,018	124,864,925	186,577	99.85%
2016	2017	\$4.72	30,351,664	122,691,581	16,046	99.99%
2015	2016	\$4.76	30,183,042	123,046,787	11,680	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	10,252	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	18,446	99.99%
2012	2013	\$4,66	28,531,297	122,259,549	10,456	99,99%
2011	2012	\$4,54	28,531,297	121,315,933	9,401	99.99%
2010	2011	\$4,42	28,531,297	122,553,732	7,246	99,99%
2009	2010	\$4.34	28,659,120	115,574,314	7,169	99,99%
		Uncollecte	ed Taxes as of	April 30, 2021	31,241,339	
	One Year Ac			April 30, 2020	32,561,432	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of March only contain sales made through February. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County decreased its sales tax budget for 2020 to \$9,157,074 based on projections provided by Forward Analytics, a research arm of the Wisconsin Counties Association.

Adjusting the budget for historical seasonal receipts, 2021 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2016	2017	2018	2019	2020	2021	Average 2016-2020 Cumulative % of Year	Actual 2021 Cumulative % of Budget
March	January	525,300	601,459	583,943	572,392	595,656	613,343	6.30%	6.70%
April	February	640,271	576,910	454,734	554,971	679,216	874,520	12.67%	16.25%
May	March	614,214	708,391	849,721	806,945	544,024		20,38%	
June	April	780,605	792,838	732,946	671,737	517,762		28.03%	
July	Mav	752,233	705,028	690,120	800,087	787,082		36,21%	
August	June	882,537	930,001	1,151,529	1,172,155	891,529	7	47.22%	
September	July	1.011.134	1,092,529	1,025,166	881,359	931,365		58.04%	
October	August	865,618	907,831	900,579	1,088,730	1,054,110		68.59%	
November	September	736,733	840,633	950,737	889,289	684,237		77.57%	
December	October	739,248	689,892	588,679	584,826	783,685		84.98%	L
January	November	502,925	545,827	691,162	752,038	686,268		91.94%	
February	December	713,871	781,584	764,150	686,142	735,956		100,00%	
	x Collected	8,766,705	9,174,940	9,385,484	9,462,690	8,892,910	1,489,884		
	x Budgeted	7,470,179	8,020,000	8,775,658	8,775,658	9,889,000	9,157,074		
	in Excess of) Budget	1,294,508	1,152,923	607,809	685,014	(998,111)	(7,669,211)		

Sauk County Board of Supervisor March, 2020 1st Quarter Financial Report - 25.00% of Year May 04, 2021 Page 3 of 4

Expenditures

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, and it is generally reasonable to assume 1/12th should be recorded each month. Supplies and services in most areas also tend to be spent fairly evenly throughout the year. Debt service is paid in April (interest only) and October (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter.

Overall, 17.41% of annual expenditures have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	38,130,473	7,692,658	30,437,815	20,17%
Supplies & Services	36,832,529	7,276,309	29,556,220	19.76%
Labor Benefits	14,908,495	3,067,953	11,840,542	20,58%
Capital Outlay	11,025,225	584,308	10,440,917	5.30%
Total	62,766,249	10,928,570	51,837,679	17.41%

Current Sauk County 2021 Financial Position

Sauk County managers spend a great deal of effort monitoring the Sauk County budget, making plans when areas of concern develop, and taking action (often with Committee and County Board action) when trouble is certain.

The impact of the economy is also watched through a number of key areas, including property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds.

Economic Indicator Line Items	2018 Total for Year	2019 Total for Year	2020 Total for Year	2021 Annual Budget	Actual through March 2021	Avg 2017- 2020	2021 % of Budget
Interest Collected on Delinquent Taxes	462,721	632,981	518,496	350,000	133,091	22%	38%
Interest Earned on Investments	938,859	942,411	495,248	250,000	50,170	30%	20%
Real Estate Transfer Tax	253,047	250,602	297,037	250,000	51,212	18%	20%
Register of Deeds Filing Fees	287.000	300,102	346,040	285,000	76,904	21%	27%
LRE Land Use Permits	105,207	91,632	114,090	90,000	20,705	13%	23%
LRE Sanitary Permits	81,400	72,305	95,925	62,000	17,035	7%	27%

Cash balances: Cash balances remain strong and are invested with preservation of principal as the primary objective. The Treasurer is managing the liquidity of maturing investments in anticipation of lower collections due to COVID-19. Cash balances are normally lowest in December/January before property tax collections come in and highest in June/July with tax payment due July 31.

General Investments as of:	Dece	ember 31, 2018	Dece	ember 31, 2019	Dec	ember 31, 2020	Ma	rch 31, 2021
Liquid Cash	\$	2,335,170.96	\$	2,352,298.11	\$	1,996,088.06	\$	954,669.78
Local Government Investment Pool		19,794,786,30		20,649,845.61		26,363,095.98		43,775,645.74
Certificates of Deposit		31,318,156.13		31,959,111.75		27,420,308.31		27,459,871.26
Money Markets		3.329.81		3,417.70		5,067.50		12,502.78
Total General Investments	\$	53,447,526,15	\$	54,964,673.17	\$	55,784,559.85	\$	72,202,689.56
Weighted Average Interest Rate		2.15%		1.78%		0.31%		0.19%

Contingency fund: At this point, the Finance Committee has officially heard from no departments that expect a possible budget overage in 2021.

The 2021 contingency fund is originally \$430,000, all of which is funded by general fund balance.

Contingency Fund 2021 Appropriation		\$430,000
None to date	-\$0	
Total Possible Uses		
Remaining 2021 Contingency Fund Balance		\$430,000

Sauk County Board of Supervisor March, 2020 1st Quarter Financial Report - 25.00% of Year May 04, 2021 Page 4 of 4

In Conclusion

In your role as oversight committee members, remain mindful of current and future indications that funding is changing, particularly from the State and Federal governments. Department managers provide you with monthly updates of budget position and statistics that can be leading indicators of changes to the status quo. Program review should *never* be complete to make sure Sauk County is providing those services most vital to those most in need. Changes to business as usual are often extremely difficult and take considerable time to implement.

I encourage you to contact me with questions as they come to mind.

Sauk County Financial Report as of March 31, 2021

Percent of Year Complete

	rdget	25.00%	<u> </u>	;	3.40% B		12.22%	22.33%	18.59%	0.87% A	ı	20.56%	25,00%	1	12.32%	19.56%	20,73%	e VZ	26.45%	10.18%	0.87%		17.91%			
	Favorable / (Unfavorable) % of Budget	-	-		_					_				0	•						ļ					372)
n Services		(\$8 ANZ 582)	e contrat		(20,284,664	(567,556)	(63,287	(158,493)	(80,755	(153,644)		(0,3	(796,911)		(37,709,364)	14,289,883	5,532,010			507,131	153,652		36,759,992			(\$949,372)
Health & Human Services	Actual	C2 095 851	0,000,000	o	713,888	27,184	8,813	45 579	18,445	1,356	0	874	265,637	0	5,296,300	3,475,699	1,445,351	4,885,615 A/N	45,634	57,469	1,348		8,022,315	41.56%		(\$2,726,015)
	Budget	644 742 443	0	0	20,998,552	594,740	72,100	807,170,8	99,200	155,000	0	4,250	1,062,548	0	43,005,664	 17,765,582	6,978,361	18,256,216	172,548	564,600	155,000		44,782,307	41.97%		(\$1,776,643)
	% of Budget) ou	%200.62 I	ı	18.84%	1	1;	37.99%	920.05	2.26% A	ī	ı	ı	ı	28.57%	21.72%	15.18%	17.88%	ı	12.77%	0.42%		17.43%			
ra.	Favorable / (Unfavorable)	1000 000	(\$3,458,350)	0	(1,882,252)	0	0	(31,004)	(4,088,804)	(219,916)	0	0	0	0	(8,221,462)	2,951,522	1,261,082	5,238,254	0	2,290,763	199,158		11,940,778		A	\$3,719,316
Public Works	Actual (100	41,762,795 0	6	437,025	0	0	18,996	002'500'	5,084	•	•	0	0	3,287,666	 B18,861	225,750	1,140,627		335,237	842		2,521,317	13.06%		\$766,349
	Budget		\$4,551,181 0	0	2,319,277		0	20,000	4,263,570	225.000		0	6	0	11,509,128	3,770,383	1,486,832	6,378,880	0	2,626,000	200.000		14,462,095	13.55%		(\$2,952,967)
	% of Budget		25,00%	1	34.54%	30.81%	15.31%	12.64%	17.38%	0.00%	1	7.89%	: 1	1	23.83%	21.07%	22.72%	17.07%	1 1	10.07%	25.00%	20:00	20.34%			
Safeh	able /		(\$11,685,575) 0	> =	(472,899)	(23,580)	(346,362)	(810,905)	(1,207,973)	(80)	<u></u>	(163.866)	0	0	(14,712,740)	8,784,265	3,480,041	3,179,198	5 C	590,517	75 000	20007	16,109,021		Lange	\$1,396,280
lustice & Dublic Safety	Actual		٠.	•	249.528	10,500	62,638	117,330	254,093	-	• •	14.034	Co'i	0	4,603,315	2,344,435	1,022,956	654,447	0 0	66,148	200 30	7000	4,112,985	21.31%		\$490,328
•	Budget		\$15,580,767	> <	722.427	34,080	409,000	928,235	1,462,086	000	3.0	177 900	G-1	0	19,316,055	 11,128,700	4,502,997	3,833,645	00	656,665	- 00	100,000	20,222,007	18.95%		(\$905,952)
	% of Budget		25.00%	4 7050 37	15 23%	13 95%	9,37%	26.37%	27.02%	702.4	24 450/	32 128%	0.52%	N 1000	18.46%	19.27%	19.09%	24.01%	1	1.96%	,	25.00%	15,35%			
Ī	rable / orable)		(\$1,249,541)	(967,749)	(1,2,500,7)	(0.035)	(3,172)	(412,280)	(1,835,905)	7353 130)	(201, 502)	(424,920)	(35,000)	(352,610)	(11,528,544)	7 268 387	1.189,962	3,502,703	0 0	6,200,720		1,822,460	15,984,232			\$4,455,688
C	General Government Favo Actual (Unfavo		(\$416,513)	190,397	1,487,803	1,465	328	147,520	679,884	0 70,70	101,101	194,674	20,050	0 0	2,609,698	780 229	280.688	1,106,904	0	124,240	. !	607,487	2,899,548	15.02%		(\$289,850)
	Budget		(\$1,666,054)	66B,195	9,757,074	0,54,650,1	3,500	229,900	2.515,789	0	. 42,455	619,500	81,134	355,000	14,138,242	2000	1 470 550	4,509,607	0 (6.324.960		2,429,947	18,883,780	17.70%		(\$4,745,538)
	25.00%	Revenies	Properly Taxes	Other Taxes	Sales Tax	Grants & Alds	Licenses & Permits	User Fees	Intergovernmental Charges	Donations	Interest	Rent	Miscellaneous	Transfers from Other Funds Bond / Note Proceeds	Total Revenues	Expenses / Expenditures	Wages & Calaires	Supplies & Services	Debt Service - Principal	Debt Service - Interest Capital Outlay	Transfers to Other Funds /	Debt Issuance Costs	Total Expenditures	Functional Expenditures as % of Total Expenditures		Net Increase/(Derjease) in Fund Balances

Notes on % of Budget Differing from Expected +4- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service) Wages & Salaries and Labor Benefits under budget due to vacant positions and turnover

[·] Sales tax receipts lag the month of sale on this report by one month. This report is through February, 2021 sales (12.67% as seasonally adjusted).

A Interest allocated to other accounting funds lags budget due to low interest rates. B Significant Human Services grant cash received in early 2021 relates to 2020. C Retail food ficenses of \$513,140 largely received May finough July.

Sauk County Financial Report as of March 31, 2021

Percent of Year Complete

Favorable / % of (Unfavorable) Budget	(\$724,195,253) 25,00% (\$77,798) 28,49% (7,669,211) 16,25% (25,077,039) 6,60% (804,442) 10,43% (416,820) 14,95% (8,206,262) 16,43% (5,776,80) 31,78% (6,276,80) 31,78%	(614,303) 9.97% (424,626) 31.46% (224,285) 20.83% (2,250,271) 22,00%	(76,219,243) 18,20% 80,437,815 20.17% 11,840,542 20.58% 29,556,220 19,76% 1,625,000 0.00% 163,914 21,78% 10,440,917 5.30% 2,250,277 22.00%	87,404,679 18,09% \$11,185,436
Totals	\$6,065,084 (190,337 1,487,863 1,770,625 93,678 73,280 1,613,789 2,691,298 2,991,298	68,038 194,874 59,019 634,676	7,692,658 3,067,953 7,276,309 0 45,634 584,308	19,301,538 100.00% (\$2,340,471)
Budget	\$32,260,337 668,195 9,157,074 26,847,663 898,120 490,100 9,820,051 8467,478	582,341 619,500 283,304 2,884,947	93,180,310 38,130,473 14,508,485 36,832,529 1,825,000 219,548 11,025,225 2,884,947	106,706,217 100,00% (\$13,525,907)
% of Budget	1111111	5.78%	24.50%	%000
vice Favorable / (Unfavorable)	<u> </u>	(7,537) 0 0 (1,100,549)	(1,108,087) 0 0 1,825,000 37,000	1,862,000
Debt Service Fre Actual (Unf		463	367,312 0	0.00%
Budget		8,000	1,475,399 1,825,000 37,000	1,862,000 1,74% (\$386,601)
& Education % of Budget	25.00% 	0.00% 	21.33% 19.29% 19.63% 36.72% 0.14%	26.88%
. Development, Recreation, Culture & Education Favorable / st Actual (Unfavorable) % of Budget	(\$1,463,250) 0 0 (1,132,192) (204,271) (4,000) (158,978) 26,094	(500) 4 0 (1,955) 0	(2,939,047) 1,143,758 377,448 2,375,664 0 851,786	4,748,656
velopment, Rec Actual	\$487,750 0 0 135,792 54,530 1,500 51,179	0 4 18,045 0 0	796,775 273,434 92,207 1,378,517 0 0 1,214	9.04%
Conservation, De Budget	\$1,951,000 0 0 1,267,984 258,800 5,500 210,157 21,881	500 0 20,000 0 0	3,735,822 1,417,192 469,655 3,754,181 0 853,000	6,494,028 6.09% (\$2,758,205)
	nues Property Taxes Sales Tax Sales Tax Carnis & Aids Licenses & Permits Fines, Foreitures & Penalties User Fees	Donations Interest Rent Miscellaneous Miscellaneous Transfers from Other Funds Bond / Note Proceeds	Total Revenues Expenses / Expenditures Wages & Salaries Labor Benefits Supplies & Service - Principal Debt Service - Principal Debt Service - Interest Capital Dutlay Transfers to Other Funds / Transfers to Other Funds /	Total Expenditures Functional Expenditures as % of Total Expenditures Net Increase/(pepresse) in Fund Balances

Notes on % of Budget Differing from Expected +4: 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service) Wages & Salaries and Labor Benefits under budget due to vacant positions and turnover

D Multi-discharge variance payments for the year received in March, and with higher participation than budgeted.

March 31, 2021	i de la companya de l	44,958,458
SAUK COUNTY FUND BALANCES 8020 ARY as 2021 Net March 2021 Income/Adj March	GENERAL FUND TOTAL	-1,272,405
SAUK COUN 12/31/2020 PRELIMINARY 8s 201 In	GENE	46,230,863
Department Net Favorable (Unfavorable (Unfavora	(174,311) (174,311) 78,869 1,426,924 58,258	7,518,439
16.25% 0.00%	2.46% 24.32% 25.98% 24.52%	20.90%
7 Year-to-Date Revenues 1,908,390 1,487,863 1,487,863 3,150 3,118 4,544 1,188 1,118 189,173 209,554 57,197 504,483 229,554 57,197 51,19	43,991 25,462 103,538 677,467 101,304	8,484,532
2021 Revenue Budget Excluding Carryforwards, or Fund Bal Use -7,633,562 -7,633,562 13,004 1,000 90,000 65,000 1,000 1,000 1,000 1,000 1,000 200,000 65,000 200,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0	700,267 1,034,777 425,653 2,607,663 413,159	40,593,568
% of Budget Budget	16.74% 19.31% 16.31% 10.60%	19.76%
Year-to-Date Expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	120,569 199,773 78,170 398,150	9,756,936
2021 Expense Budget Budget Budget Budget Color of the selection of the	720,045 1,034,777 479,153 3,755,270	49,384,412
SAUK COUNTY FINANCIAL REPORT (Unaudited) March 31, 2021 Department of Year Complete 25:00% General Fund Property Tax Miscellaneous Sales Tax County Sales Tax County-Cowned Property Aid Personal Property Aid Miscellaneous Revenues Transfer from Plauman Services Transfer from Human Services Transfer from Human Services Transfer from Health Care Center Transfer from Human Services Countingency Fund Used Tri-County Airport Wisconsin River Rail Transit Sauk County Libraries Arts & Humanities Contingency Fund Used Transfer to Debt Service Fund Transfer to Debt Service Fund Clerk of Courts County Board Clerk of Courts County Board Clerk of Courts County Gierk Telections Personnel Treasurer Register in Probate Accounting County Clerk Telections Personnel Treasurer Register of Debt Services Sheriff Corner Emergence Management Amanagement Information Systems Justice, Diversion, & Support Willick Health Willich Health	Environmental Health Child Support Veterans Service Land Resources & Environment	UW EXBERSION TOTAL GENERAL FUND
SAUK COUNTY FINAM Marth 31, 2021 Percent of Year Compit Percent of Year Compit Percent of Year Compit Miscellaneous Sales Tax Shared Revenue Computer Aid Personal Property Aid Indirect Cost Reimburs Arts & Humanities Graz Sale of County-Owned Miscellaneous Revenu Transfer from Human Stransfer from Human Stransfer from Health C Transfer for Health C Contingency Fund Rec Contingency Fund Rec Contingency Fund Res Counts & Humanities Courts & Humanities Court Commissioner Register of Deads District Attorney / Vict Coroner Register of Deads District Attorney / Vict Coroner Emiding Services Sheriff Coroner Emiding Services	Environmental Health Child Support Veterans Service Land Resources & Er	UW EXENSION TOTAL GENE

NCES March 31, 2021	964,668 713,012 -10,568 328,089 4,836,353 61,893 -2,278 42,483	6,933,623	743,578	7,892,388	15,726,731 442,722 449,222	16,618,675	8,145	8,145	77,154,867
SAUK COUNTY FUND BALANCES 020 ARY as 2021 Net 2021 Income/Adi March	-76,903 -2,087,884 -10,598 -22,372 -6,077 -173 17,699	-2,188,307	367,312	30,253	802,426 -7,292 -81,085	714,049	8,626	8,626	-2,340,471
SAUK COU 12/31/2020 PRELIMINARY as of May 5, 2021	1,043,571 2,800,897 0 350,461 4,842,430 61,893 -2,106 24,784	9,121,930	376,266	7,862,135	14,924,305 450,013 530,307	15,904,626	481	481	79,495,338
Department Net Favorable / (Unfavorable) to Budget	16,097 (2,087,984) (10,598) 28,679 75,678 4,520 (173)	(1,955,781)	753,913	1,413,853	3,594,026 (64,362) (81,085)	3,448,579	6,432	6,432	11,185,436
% of Budget	17.94% 9.29% 14.40% 22.18% 16.97% 0.00% 90.02%	10,13%	24.90%	17.50%	28.59% 0.53% 18.04%	27.93%	39.17%	39.17%	18.20%
Year-to-Date Revenues	456,867 2,282,443 14,402 101,684 4,242 0 0 18,004	2,877,643	367,312	1,861,897	3,283,424 647 76,213	3,360,284	9,400	9,400	16,961,067
2021 Revenue Budget Excluding Carryforwards, or Fund Bal Use	2,547,202 24,566,810 100,000 458,505 25,000 6,580 695,000	28,419,097	1,475,399	10,638,621	11,484,128 123,070 422,427	12,029,625	24,000	24,000	93,180,310
% of Budget	20.28% 17.79% 25.00% 24.35% 9.65% 0.00% 0.02%	17.68%	0.00%	15.24%	17.38% 12.03% 37.24%	17.92%	3.55%	3.55%	18.09%
Year-to-Date Expenses	535,770 4,370,327 25,000 124,056 10,318 173 305	5,065,949	0	1,831,644	2,480,999 7,938 157,297	2,646,234	774	774	19,301,538
2021 Expense Budget Excluding Addition to Fund Balance	2,642,202 24,566,810 100,000 509,556 110,955 110,955 111,100 695,010	28,651,623	1,862,000	12,022,221	14,275,728 66,000 422,427	14,764,155	21,806	21,806	106,706,217
SAUK COUNTY FINANCIAL REPORT (Unaudited) March 31, 2021 Percent of Year Complete Department / Account Title	Aging & Disability Resource Center Human Services Jail Fund Land Records Modernization Landfill Remediation Drug Seizures Community Development Block Grant CDSG Housing Rehabilitation	TOTAL SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	HEALTH CARE CENTER FUND	Highway Insurance Workers Compensation	TOTAL INTERNAL SERVICE FUNDS	Dog License	TOTAL TRUST & AGENCY FUNDS	TOTAL COUNTY

CURRENT DEBT PRINCIPAL BALANCE
2016 Law Enforce Refunding Bonds (final pmt 2021) 1,825,000
2017 HCC Refunding Bonds (2027) 5,005,000
2019 HCC Refunding Bonds (2023) 1,870,000
Principal Payments are Due October 1 8,700,000

GENERAL FUND BALANCE DETAIL	12/31/2020 PRELIMINARY as of May 5, 2021	2021 Net Income/Adj	March 31, 2021	
Nonspendable - Inventories	18,318	00	18,318	2016 Lav
Nonspendable - Prepaid Items Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,271,291	000	1,271,291	
Nonspendable - Internation Receivable (Intercounty Auritor) Assigned - Contracts in Progress (Encumbrances)	397,989		397,989	
Assigned - Carrytolwate Funds Assigned - Subsequent Yr Budgeted Fund Bal Use	8,635,844	0 70	8,635,844	
*Unassigned - Working Capital *Unassigned	12,702,645	443,924 -1,716,329	10,986,317	
TOTAL GENERAL FUND BALANCE	46,230,863	-1,272,405	44,958,458	
* County Reserves (working capital and unassigned).	32,186,200	32,188,200 - 1,272,405	30,915,796	

RESOLUTION NO. 47 - 2021

AUTHORIZING REIMBURSEMENT FOR ATTENDANCE AT THE WCA CONFERENCE IN LA CROSSE

Background: On September 26-28, 2021 the Wisconsin Counties Association is hosting their annual conference in La Crosse. These sessions will allow policy makers an opportunity to learn about a variety of topics that occur in state legislative issues as well as the technological advances used in state legislature today. The Rules of the Board stipulate that attendance at a school, institute or meeting which is not a part of regular committee meetings requires approval by the County Board of Supervisors (Rule V. B. of the Rules of the Sauk County Board of Supervisors). Wisconsin Counties Association is offering free registration for newly elected supervisors.

Fiscal Impact: [] None [X] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, hereby approves compensating and reimbursing expenses of County Board of Supervisors (per diem, mileage or transportation, lodging and registration fees) for attendance at the Wisconsin Counties Association Conference in La Crosse, on September 26-28, 2021; and,

BE IT FURTHER RESOLVED, that all current Sauk County Board Supervisors are entitled to attend, and that the Wisconsin Counties Association is offering free registration for newly elected supervisors.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

EXECUTIVE AND LEGISLATIVE COMMITTEE:

imothy McCymber, Chair

Wally Czuprynke

Marty Krueger

randon Lohr, Viçe-Chair

Valorie McAuliffe

Estimated Costs -	Cost Per Person
Registration	\$ 175.00
Per Diem	\$75.00 per day
Mileage (average)	\$.56 per mile roundtrip
Lodging	\$149.00 per night

Fiscal Note: Estimated costs including per diem, mileage and related travel expenses, lodging and registration fees.

The free registration would include all newly elected attendees.

MIS Note: None.

RESOLUTION_ 4B _-2021

Amending Financial Policy 2-96 Annual Budget Process, and Eliminating Financial Policies 1-95 Outlay Expenditures and 4-96 Capital Improvements

Background: Sauk County endeavors to develop and update its financial policies to provide clear guidance to the public, elected officials and department managers. With conversion of Sauk County's administrative structure from an Administrative Coordinator to Administrator, multiple policies and processes are being reviewed to ensure synchronization with the new structure and utilization of best practices. Chapter 35 of the Sauk County Code of Ordinances outlines the powers and duties of the Administrator, including 35.05(9), "Prepare the annual county budget and exercise continuous budgetary control after the adoption of the budget. All requests for appropriations and transfers shall be reviewed by the Administrator prior to submission to the Board or a committee. The County Administrator may at any time recommend to the Board such budgetary and other expenditure controls that the Administrator believes to be necessary and desirable."

Financial Policy 2-96 Annual Budget Process change highlights include:

- Updates that define budget development as a duty of the Administrator.
- More clear definitions of funding requests from non-county departments: outside agencies, ownership entities, and contractual/statutory/membership entities.
- Removal of verbiage related to clerical processes.

Financial Policies 1-95 Outlay Expenditures and 4-96 Capital Improvements also relate to development of the County's budget. Highlights of the changes include:

- Policy 1-95 Outlay Expenditures is largely incorporated into #8 of 2-96 Annual Budget Process, but with removal of language related to clerical processes. New verbiage is also added to #8.b. saying that if an item is on the approved outlay list, a County Board resolution is no longer needed. The purchase is still subject to the County's purchasing policy and oversight committee approval. Processes are described for changes to the outlay list and emergency situations.
- Policy 4-96 Capital Improvements is largely incorporated into #9 of 2-96 Annual Budget Process.

This resolution updates and consolidates the three policies into one updated 2-96 Annual Budget Process policy, and eliminates the two stand-alone policies of 1-95 Outlay Expenditures and 4-96 Capital Improvements.

Fiscal Impact: [] None [] Budgeted [x] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED that the Sauk County Board of Supervisors, met in regular session, hereby approves the attached amendments to Financial Policy 2-96 Annual Budget Process and eliminates Financial Policies 1-95 Outlay Expenditures and 4-96 Capital Improvements, effective upon passage.

For consideration by the Sauk County Board of Supervisors on May 18, 2021

SAUK COUNTY FINANCE COMMITTEE

Martin Krueger, Chairperson

Thomas Dorner

Richard "Mike" Flip

Tim McCumbe

Lynn Ebe

Fiscal Note: No fiscal impact.

Information Systems Note: No information systems impact.

FULLY UPDATED LANGUAGE

Policy

Sauk County shall comply with the applicable Wisconsin Statutes, adopt the budget at the legal level of control, which is department expenditures within individual funds, and utilize a decentralized operating budget approach incorporating strategic planning.

Policy Authorization

- -Resolution xx-2021, May 18, 2021
- -Finance Committee action, April 08, 2019
- -Finance Committee action, June 13, 2017
- -Finance Committee action, March 11, 2008
- -Resolution 75-96, April 16, 1996
- -Wis. Stats. 65.06 & 65.90

Procedure

- 1. The County shall formulate a budget, hold a public hearing, and publish a budget summary in compliance with Wis. Stats. 65.90.
- 2. 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.
- 3. A department's actual expenditure during a budget year may not exceed appropriated expenditures without approval of the County Board. (See Fin. Policy 15-95 "Appropriations")
- 4. All appropriations shall lapse at year-end, however, specific funds may carry forward to the next year by action of the County Board. No carry forward will be authorized unless specifically allowed. (See Fin. Policy 3-96 "Carryforward Funds")
- 5. Each year, a specific budget timeline and procedure shall be developed by the Administrator and the Finance Director. The budget preparation process shall include departmental participation with an emphasis on services provided. Each department shall request funding to support their recommended level of service for the budget year.
- 6. Departments shall participate in strategic planning under the direction of the Administrator and Finance Director.
- 7. Levy-funded and grant-funded positions within each department shall be identified and budgeted for during the budget preparation period.

FULLY UPDATED LANGUAGE

- 8. A capital outlay plan for the County will be developed and updated during the budget process. This plan will span five years.
 - a. Outlay is an expenditure of \$5,000 or greater after any trade-in for an item having a useful life of not less than three years. This includes real and intangible property and equipment acquisition or construction. Costs that are considered outlay are the cost of the item itself, shipping and all expenditures that make the item ready for use, such as licenses, installation and other additions to the item. (See Fin. Policy 1-96 "Capitalized/Fixed Asset Accounting")
 - b. Outlay items and their estimated cost are listed and approved through the budget process. Once an outlay item is approved through the budget process, Oversight Committees (or as otherwise authorized by Statute or Ordinance) may approve the acquisition and no further County Board approval is needed. Sauk County's purchasing policy shall be complied with and acquisition shall be within budgeted amounts; otherwise, further Oversight Committee and County Board approval is required (or as otherwise authorized by Statute or Ordinance). Real estate transactions always require County Board action, regardless of the item being previously approved on the outlay list.
 - c. Requests to substitute items on the approved outlay list or to spend incurred savings shall be authorized by the Oversight Committee and the Finance Committee. First priority will be for emergency needs and items that are included on the five-year plan.
 - d. In the event of an urgent or emergency situation, the required purchase may be made by the appropriate department head. An urgent or emergency situation must involve endangerment of life or property or an unforeseen opportunity within a limited time frame that would provide a material benefit or avoid a material cost to the county.
- 9. All capital projects must be included on the approved Sauk County Capital Improvement Plan (CIP). This plan is developed during the budget cycle. A CIP Committee consisting of five County Board Supervisors, appointed by the County Board Chair, shall review requests based on evaluative criteria set forth in section 9.c. below and make recommendations for projects to be included in the CIP.
 - a. A capital improvement plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.

FULLY UPDATED LANGUAGE

b. Capital projects are defined as major projects undertaken on a non-recurring or rarely-recurring basis. To be included in the CIP, the cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six years. All County purchases, regardless of funding source, that meet the above criteria shall be included in the CIP. The CIP will include projects forecast for the next ten years.

c. The CIP Committee will review and evaluate all requests based on the relationship of the project to countywide strategic issues and priorities, public need, initial costs, future annual budgetary impacts, "soft" economic impacts, and impact to other county departments. Projects will be prioritized accordingly by the CIP Committee.

d. The CIP Committee will forward its recommendation to the Administrator and the Finance Committee, along with a list of projects rejected for inclusion in the plan, for consideration with the rest of the budget.

e. The five County Board Supervisors to sit on the CIP Committee shall consist of two members of the Finance Committee, one member of the Executive and Legislative Committee, and two members of the Property Committee.

Funding Requests from Non-County Departments

1. Categories of non-county departmental funding requests:

a. Independent outside agency organizations. To be considered for an outside agency appropriation, an organization must:

i. Have a bona fide mission directly aligned with the public purpose mission of Sauk

County; and,

ii. Have a target clientele or population directly aligned with those persons served by Sauk County; and,

iii. Provide services that intersect and/or overlap with services provided by Sauk County

utilizing Sauk County funds; and,

iv. Be a viable going concern and can demonstrate sound management, or there is assurance that the purpose for which funds are requested shall be realistically pursued.

b. Organizations in which Sauk County has an ownership interest. These organizations shall be organizations in which Sauk County has rights and control over property, which may be an object, land/real estate or intellectual property. The Corporation Counsel shall make final determinations of ownership. These organizations are not considered outside

agencies for purposes of this policy.

c. Organizations with which Sauk County has a contract or statutory authority/obligation, or has membership in. If Sauk County is providing funding in exchange for performance of specific objectives, this likely constitutes a contractual relationship. A contract or statutory authorization/obligation should exist between Sauk County and the organization that defines the funding amount (appropriation), specific objectives to be achieved, and timing of contract performance and payment. These agencies are not outside agencies for

FULLY UPDATED LANGUAGE

purposes of the contracted service but may still request funding as outside agencies for services not otherwise contracted.

- 2. Each appropriation shall be considered individually and independently, and may be reviewed by the Corporation Counsel office for legal sufficiency if requested by the Administrator or Finance Committee. All contracts and outside agency appropriations must be within the requirements of the law, including the public purpose doctrine. Sauk County will not provide tax dollars to an organization for any purpose unless there is statutory authority for the County to perform the undertaking itself. Once received by the outside agency, funds shall be earmarked for the lawful purpose for which the funds were provided. Granting funding does not obligate the County to future continued funding.
- 3. Approval of appropriations to outside agencies shall be made annually through Sauk County's budget process. The Sauk County Administrator shall review budget requests. Although standard budget forms will be distributed to all outside agencies, the Administrator may request additional information as necessary. The Administrator shall balance outside agency requests with County department requests and include amounts as fitting within the context of the budget as a whole in the budget proposal presented to the Finance Committee. The Finance Committee prioritizes all County budget requests, and shall forward a budget recommendation to the County Board. The County Board is required to adopt a budget each year for the subsequent year, which may include outside agency requests. Requests for funds by outside agencies outside the budget process must be accompanied by documentation of an emergency or unforeseeable event and forwarded to the Administrator for review and routing.
- 4. Sauk County reserves the right to revoke appropriations to outside agencies if any portions of this policy are violated by that outside agency. Outside agencies may be required to provide periodic reporting throughout the year or respond to requests for documentation and/or audit from the Administrator. Outside agencies may present a written request to modify use of the funds from the originally presented purpose for Administrator consideration and possible approval.

Policy

Sauk County shall comply with the applicable Wisconsin Statutes, adopt the budget at the legal level of control, which is department expenditures within individual funds, and utilize a decentralized operating budget approach incorporating strategic planning.

Policy Authorization

-Resolution xx-2021, May 18, 2021

-Finance Committee action, April 08, 2019

-Finance Committee action, June 13, 2017

-Finance Committee action, March 11, 2008

-Resolution 75-96, April 16, 1996

-Wis. Stats. 65.06 & 65.90

Procedure

- 1. The County shall formulate a budget, hold a public hearing, and publish a budget summary in compliance with Wis. Stats. 65.90.
- 2. 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.
- 3. A department's actual expenditure during a budget year may not exceed appropriated expenditures without approval of the County Board. (See Fin. Policy 15-95 "Appropriations")
- 4. All appropriations shall lapse at year-end, however, specific funds may carry forward to the next year by action of the County Board. No carry forward will be authorized unless specifically allowed by law. Requests for carry forward of funds between budget years should be submitted in writing to the Accounting Department for inclusion on a March resolution. (See Fin. Policy 3-96 "Carryforward Funds")
- 5. Each year, a specific budget timeline and procedure shall be developed by the Administrator and the Finance Director. The budget preparation process shall include departmental participation with an emphasis on services provided. Each department and its Oversight Committee willshall request funding to support their recommended level of service for the budget year.
- 6. Departments willshall participate in strategic planning under the direction of the Administratorive Coordinator and Finance Director.
- 7. Levy-funded <u>and grant-funded positions</u> within each department <u>mustshall</u> be identified and budgeted for during the budget preparation period.

- A capital outlay plan for the County will be developed and updated during the budget process. This plan will span five years.
 - a. Outlay is an expenditure of \$5,000 or greater after any trade-in for an item having a useful life of not less than three years. This includes real and intangible property and equipment acquisition or construction. Costs that are considered outlay are the cost of the item itself, shipping and all expenditures that make the item ready for use, such as licenses, installation and other additions to the item. (See Fin. Policy 1-96 "Capitalized/Fixed Asset Accounting")
 - b. Outlay items and their estimated cost are listed and approved through the budget process. Once an outlay item is approved through the budget process, Oversight Committees (or as otherwise authorized by Statute or Ordinance) may approve the acquisition and no further County Board approval is needed. Sauk County's purchasing policy shall be complied with and acquisition shall be within budgeted amounts; otherwise, further Oversight Committee and County Board approval is required (or as otherwise authorized by Statute or Ordinance). Real estate transactions always require County Board action, regardless of the item being previously approved on the outlay list.

c. Requests to substitute items on the approved outlay list or to spend incurred savings shall be authorized by the Oversight Committee and the Finance Committee. First priority will be for emergency needs and items that are included on the five-year plan.

- d. In the event of an urgent or emergency situation, the required purchase may be made by the appropriate department head. An urgent or emergency situation must involve endangerment of life or property or an unforeseen opportunity within a limited time frame that would provide a material benefit or avoid a material cost to the county.
- 9. All capital projects must be included on the approved Sauk County Capital Improvement
 Plan (CIP). This plan is developed during the budget cycle. A CIP Committee consisting
 of five County Board Supervisors, appointed by the County Board Chair, shall review
 requests based on evaluative criteria set forth in section 9.c. below and make
 recommendations for projects to be included in the CIP.
 - a. A capital improvement plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.

b. Capital projects are defined as major projects undertaken on a non-recurring or rarely-recurring basis. To be included in the CIP, the cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six years. All County purchases,

regardless of funding source, that meet the above criteria shall be included in the CIP. The CIP will include projects forecast for the next ten years.

c. The CIP Committee will review and evaluate all requests based on the relationship of the project to countywide strategic issues and priorities, public need, initial costs, future annual budgetary impacts, "soft" economic impacts, and impact to other county departments. Projects will be prioritized accordingly by the CIP Committee.

d. The CIP Committee will forward its recommendation to the Administrator and the Finance Committee, along with a list of projects rejected for inclusion in the plan, for

consideration with the rest of the budget.

- 8.e. The five County Board Supervisors to sit on the CIP Committee shall consist of two members of the Finance Committee, one member of the Executive and Legislative Committee, and two members of the Property Committee.
- 9. Each year, a specific budget timeline and procedure will be developed by the Finance Committee with the assistance of the Administrative Coordinator and the Finance Director.
- 10. The Accounting Department will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues and expenditures to budgeted amounts.

Funding Requests from Non-County Departments

1. Categories of non-county departmental funding requests:

a. Independent outside agency organizations. To be considered for an outside agency appropriation, an organization must:

i. Have a bona fide mission directly aligned with the public purpose mission of Sauk

County; and,

- ii. Have a target clientele or population directly aligned with those persons served by Sauk County; and,
- iii. Provide services that intersect and/or overlap with services provided by Sauk County utilizing Sauk County funds; and,

iv. Be a viable going concern and can demonstrate sound management, or there is assurance that the purpose for which funds are requested shall be realistically pursued.

a.b. Organizations in which Sauk County has an ownership interest. These organizations shall be organizations in which Sauk County has rights and control over property, which may be an object, land/real estate or intellectual property. The Corporation Counsel shall make final determinations of ownership. These organizations are not considered outside agencies for purposes of this policy.

b. Organizations in which Sauk County has a seat on the board of directors or similar governing body. These organizations are outside agencies for purposes of this policy.

c. Organizations with which Sauk County has a contract or statutory authority/obligation, or has membership in. If Sauk County is providing funding in exchange for performance of

specific objectives, this likely constitutes a contractual relationship. A contract or statutory authorization/obligation should exist be developed between Sauk County and the organization that defines the funding amount (appropriation), specific objectives to be the achieved, and timing of contract performance and payment. These agencies are not outside agencies for purposes of the contracted service but may still request funding as outside agencies through the Grant Review Process for services not otherwise contracted.

- 2. To be considered for an outside agency appropriation, an organization must:

 a. Have a bona fide mission directly aligned with the public purpose mission of Sauk-County; and;
 - b.a. Have a target clientele or population directly aligned with those persons served by Sauk-County; and:
 - e.a. Provide services that intersect and/or overlap with services provided by Sauk Countyutilizing Sauk County funds; and,
 - d. Be a viable going concern and can demonstrate sound management, or there is assurance that the purpose for which funds are requested shall be realistically pursued.
- 3. Outside agencies shall not include:
 - a. Ownership Organizations in which Sauk County has an ownership interest or joint-venture.
 - b. Contractual Organizations with which Sauk County has a contractual relationship. If Sauk County is providing funding in exchange for performance of specific objectives, this likely constitutes a contractual relationship, and is not an outside agency relationship. A contract should be developed between Sauk County and the organization that defines the funding amount (appropriation), specific objectives to the achieved, and timing of contract performance and payment.

Budget requests of entities with which Sauk County has an ownership interest or contractual-relationship shall be reviewed by the oversight committee most closely aligned with theorganization.

- 4.2. Each appropriation shall be considered individually and independently, and mayshall be reviewed by the Corporation Counsel office for legal sufficiency if requested by the Administrator or Finance Committee. All contracts and outside agency appropriations must be within the requirements of the law, including the public purpose doctrine. Sauk County will not provide tax dollars to an organization for any purpose unless there is statutory authority for the County to perform the undertaking itself. Once received by the outside agency, funds shall be earmarked for the lawful purpose for which the funds were provided. Granting funding does not obligate the County to future continued funding.
- 5.3. Approval of appropriations to outside agencies willshall be made annually through Sauk County's budget process. The Sauk County Administrator oversight committee that most closely serves a similar population or whose departments have similar missions willshall review budget requests. If no standing committee is deemed appropriate by the County-Board Chairperson, the Finance Committee shall-consider the request.—Although standard

budget forms will be distributed to all outside agencies, the Administrator oversight eommittees may request additional information as necessary. The Administrator shall balance outside agency requests with County department requests and include amounts as fitting within the context of the budget as a whole in the budget proposal presented oversight committee will forward a recommendation of outside agency funding level to the Finance Committee. The Finance Committee prioritizes all County budget requests, and shall forward a budget recommendation to the County Board. The County Board shall required to adopt the budget each year for the subsequent year, including which may include outside agency requests. Requests for funds by outside agencies outside the budget process must be accompanied by documentation of an emergency or unforeseeable event and forwarded to the Administrator for review and routing.

6.4. Sauk County, through its oversight committees, reserves the right to revoke appropriations to outside agencies if any portions of this policy are violated by that outside agency. Oversight committees are responsible for interactions with oOutside agencies may be required to provide through funding levels, periodic reporting throughout the year, or respond to requests for documentation and/or audit, or other wishes of from the Administrator oversight committee. Outside agencies may present a written request to modify use of the funds from the originally presented purpose for Administrator oversight committee consideration and possible approval.

Outlay Expenditures

Policy 1 4 1

All levy funded outlay expenditures must be for items on the approved outlay list.

Oversight Committee and Finance Committee approval must be obtained for any other expenditure of appropriated outlay dollars.

Policy Authorization

Resolution 11-95, January 18, 1995	
Amended by Finance Committee, January 14, 1997	
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——————————————————————————————————————	
Amended by Finance Committee, January 9, 2002	
——— Amended by Finance Committee, March 11, 2003	
——————————————————————————————————————	

Procedure

- 1. Outlay is an expenditure of \$5,000.00 or greater after any trade in for an item having a useful life of not less than three years. This includes real property and equipment acquisition or construction. Costs that are considered outlay are the cost of the item itself, shipping and all expenditures that make the item ready for use, such as licenses, installation and other additions to the item. (See also Financial Policy 4-94, Purchasing Policy)
- 2. A Sauk County purchase order should be completed by the department desiring the purchase. This purchase order should be completed before outlay items are ordered. Outlay items must be approved through the budget process or through action of the Oversight Committee and Finance Committee.
- 3. Requests to spend incurred savings or to substitute items on the approved outlay list must be authorized by the Oversight Committee and the Finance Committee. First priority will be for emergency needs and items that are included on the five-year plan.
- 4. A copy of the purchase order should accompany the voucher and invoice when requesting payment for an outlay item.
- 5. County Departments with capital improvement expenditures shall provide monthly reports to their oversight committees regarding progress toward project completion.

 Reports should include:
 - -Amounts budgeted and actually spent on capital improvement expenditures to date -Funding sources for the projects

Outlay Expenditures

Emergency Procedure

- 1. In the event of an urgent or emergency situation, the required purchase may be made by the appropriate department head.
- 2. An urgent or emergency situation must involve endangerment of life or property or an unforeseen opportunity within a limited time frame that would provide a material benefit or avoid a material cost to the county.
- 3. If a levy-funded outlay item is purchased under the emergency procedure, and is not included on the outlay list approved at budget time, a revision of that department's outlay list must be approved by the appropriate Oversight Committee and the Finance Committee at their next regular meetings after the purchase.

Capital Improvements

Policy

All Capital Projects must be included on the approved Sauk County Capital Improvement Plan (CIP). A CIP Committee consisting of five County Board Supervisors will review requests based on evaluative criteria and make recommendations for projects to be included on the CIP.

Policy Authorization

 Resolution 117-96, July 23, 1996
 Finance Committee action, June 12, 1998
 Finance Committee action, May 08, 2012
 -Finance Committee action, May 13, 2019; Resolution 52-2019, May 21, 2019

Procedure

- 1. A capital improvement plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.
- 2. Capital projects are defined as major projects undertaken on a non recurring (year-in, year-out) basis. To be included in the CIP, the cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six years. All County purchases, regardless of funding source, that meet the above criteria are to be included in the CIP. The CIP will include projects forecast for the next ten years.
- 3. During the budget cycle, departments will identify capital improvement needs.
- 4. The CIP Committee will review and evaluate all requests based on the relationship of the project to countywide strategic issues and priorities, public need, initial costs, future annual budgetary impacts, "soft" economic impacts, and impact to other county departments. Projects will be prioritized accordingly by the CIP Committee.
- 5. The CIP Committee will forward its recommendation to oversight committees and the Finance Committee, along with a list of projects rejected for inclusion in the plan, for consideration with the rest of the budget.
- 6. The five County Board Supervisors to sit on the CIP Committee will consist of two members of the Finance Committee, one member of the Executive and Legislative Committee, and two members of the Property Committee.

RESOLUTION 49 - 2021

RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES ON HIGHWAY DEPARTMENT FACILITIES PROJECTS FROM PROCEEDS OF BORROWING

Background: Sauk County's current Highway garages and offices in Baraboo (built in 1950) and Reedsburg are no longer adequate for current fleet storage, repair activities, parts storage and employee quarters. The existing facilities are too small, improperly laid out, and in need of many architectural and mechanical repairs.

Sauk County intends to issue bonded indebtedness to address these issues. This reimbursement resolution would ensure that expenditures made for the projects described herein prior to the issuance of notes or bonds (the "Bonds") can later be reimbursed with proceeds of the Bonds. Expenditures made more than 60 days prior to adopting this resolution will not be eligible for reimbursement, unless they fit into the "preliminary expenditure" exception. Preliminary expenditures are defined as including architectural, engineering, surveying, soil testing and reimbursement bond issuance costs incurred prior to commencement of construction. Preliminary expenditures do not include land acquisition, site preparation and similar costs incident to commencement of construction. The aggregate of preliminary expenditures may not exceed 20% of the principal amount of the bonds or notes issued.

Fiscal Impact: [] None [] Budgeted [x] Not Budgeted

WHEREAS, Sauk County, Wisconsin (the "Issuer") plans to undertake the acquisition of land, related demolition and site improvements, and the construction, equipping, and furnishing of Highway Department Facilities (the "Project");

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt bonds or promissory notes (the "Bonds");

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the County Board of Supervisors (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

<u>Section 1. Expenditure of Funds</u>. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

<u>Section 2. Declaration of Official Intent</u>. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$30,000,000.

Page 2 - Resolution 49-2021

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully Submitted, Sauk County Finance Committee	
Martin F. Krueger, Chair	Thomas Borner
Richard "Mike" Flint	Tim McCumber
Lypy Eberl	
Adopted and recorded this 18th day	of May, 2021.
	Tim McCumber
	Chairperson
ATTEST:	
	(SEAL)
Rebecca C. Evert County Clerk	
Fiscal Note: This resolution allows future	bond or note proceeds to reimburse Sauk County for

MIS Note: No impact.

expenditures incurred prior to issuance of bonds or notes.

RESOLUTION 50 - 2021

Authorizing Amendments to the 2020 Budget

Background: Throughout the year, various additional funds become available that require no additional County matching funds or are expansions of existing grant funding and programs. Also throughout the year, additional expenditures are incurred for which funding is available. At the completion of each year's annual financial audit after all transactions have been recorded, a final resolution is brought forward to present a summary of departments and/or funds that exceeded their annual appropriations. This resolution authorizes amendments to the budget for those departments and/or funds that had offsetting revenues or fund balances, as well as for departments without offsetting funding and in need of a transfer from the contingency fund.

The 2020 contingency fund was originally budgeted at \$350,000, funded completely by General Fund balance. During 2020, \$155,000 was already transferred from the contingency fund, leaving \$195,000 available for overdrawn departments. In order to accommodate the amount needed as of 12-31-2020 of \$232,063, and additional \$37,063 is required to be allocated from General Fund balance.

Fiscal Impact: [] None [] Budgeted [x] Not Budgeted

WHEREAS, the following General Fund departments' net budgets, expenses less revenues received, were exceeded in 2020 as follows:

Departments Exceeding Overall Budgets

	Depar		ig Overall Duug	
Contingency Transfer Amount	Percent of Budget	Expenditure Budget Exceeded	Department	Primary Reason for Variance
\$17,707	3.20%	\$15,683	Administrator	Contracted Administrative Coordinator costs and additional community development costs to temper the effects of COVID.
\$25,816	1.97%	\$0	Clerk of Courts	Fee collection less than budgeted due to COVID courts shutdown.
\$178,530	19.22%	\$193,857	Corporation Counsel	Increased costs for contracted counsel due to staff turnover. (\$155,000 already transferred from Contingency July, 2020. Total for the year \$333,530)
\$9,086	3.73%	\$0	Court Commissioner	Revenues are down due to courts shutdown and fewer marriage licenses issued.
\$924	0.27%	\$0	Emergency Management	COVID response supplies.
\$232,063	Total Transfer fro	om Contingency I	rund	

Resolution 5 - 2021 Authorizing Amendments to the 2020 Budget Page 2 of 3

WHEREAS, expenditure of additional funds sometimes causes a department to exceed their expenditure appropriations, while not exceeding their net budget or available fund balances, as summarized below:

Departments Exceeding Expenditure Budgets, But Offsetting Revenues or Fund Balances Exist

		Offsetting Revenues or Fund Balances	Revenue Source
Amount	Department	Primary Reason for Variance	
\$2,106	Community Development Block Grant (CDBG) -	Expenditures for Bluffview community park made prior to reimbursement from the State.	Revenue reimbursement to be received in 2021.
	Economic Development		CDBG-Housing Rehabilitation
\$24,981	CDBG Housing Rehabilitation	More revolving loan recipients repaid their loans than anticipated, so more dollars were available to re-loan into the community.	fund balance and loan repayments are available.
**** \$348	County Clerk	Election costs due to additional efforts to administer elections under COVID.	Election grant.
\$14,335	Debt Service	Interest earned on invested funds lower than budgeted.	Fund balance for this purpose is available.
\$8,837	Dog License Fund	Payment of prior year's collection to Humane Society higher than budgeted.	Collections higher than anticipated.
\$1,509,765	Human Services Fund	Transfer favorable 2019 yearend fund balance over maximum to the General Fund per policy. Comprehensive Community Services enrollments increase.	Human Services fund balance and additional revenues for these purposes are available.
\$33,905	Landfill Remediation	Interest earned on invested funds lower than budgeted.	Fund balance for this purpose is available.
\$14,069	Insurance Fund	General liability insurance more expensive than anticipated.	Deductible fund refunds and departmental charges higher than anticipated.
\$963,658	Public Health	COVID response: Testing \$529,450 Contact Tracing \$434,208	Grant proceeds received.
\$10,762	Register in Probate & Juvenile Clerk	Court appointed counsel for juvenile matters exceeded historical averages.	Probate filing fees also exceeded budgeted revenues.
\$172,069	Sheriff	COVID expenses total \$291,630, including a thermal body scanner for \$164,000.	COVID Routes to Recovery grant funds.

NOW, THEREFORE, BE IT RESOLVED that the 2020 budgets of the above-described departments that did not exceed their net appropriations be amended to appropriate the additional funds received or fund balances; and,

BE IT FURTHER RESOLVED, that \$37,063 be transferred from General Fund Balance to the 2020 contingency fund; and,

BE IT FURTHER RESOLVED, that \$232,063 be transferred from the 2020 contingency fund to the above-described departments' 2020 budgets that were exceeded when other balances were not available.

Resolution - 2021 Authorizing Amendments to the 2020 Budget Page 3 of 3
For consideration by the Sauk County Board of Supervisors on May 18, 2021.
Respectfully submitted:
SAUK COUNTY FINANCE COMMITTEE
Martin F. Krueger, Chair Thomas Dorner Thomas Dorner Tim McCumber
Richard "Mike" Flint Tim McCumber Lynn Eberi
Fiscal Note: Transfers from the contingency fund to overdrawn departments in 2020 total \$387,063. Information Systems Note: No information systems impact.

Sauk County Financial Report as of December 31, 2020 (PRELIMINARY as of 5-05-21) Percent of Year Complete

				<u>.</u>		1				SALES VACORISE			Ĩ	Health & Human Services	Vices	
100.00%		General Government	mment		-	Justice & Public Safety	Safety			Public vycin	Eavorable /	% of			Favorable /	İ
	Budget	Actual	Favorable / (Unfavorable) % of Budget	, of Budget	Budget	Actual (L	(Unfavorable) %	% of Budget	Budget	Actual (i	(Unfavorable)	Budget	Budget	Actual (U	(Unfavorable) % of Budget	f Budget
•	6															
Revenues	(6249 070)	(\$255 306)	(\$58.664)	81.32%	\$14,973,942	\$14,973,942	0\$	100.00%	\$3,768,101	\$3,768,101	\$0	100.00%	\$11,539,316	\$11,539,316	g ʻ	100.00%
Close Taxes	610.195	897,517	287,322	147.09% A	0	0	0	ı	•	0 '	0 (1	-	,		1
Sales Tax	7,863,530	8,890,889	1,027,359	113.06%	0	0	Ф		0	0 000	2	1 %	000000	24 453 685	4 055 133	119 88%
Grants & Aids	1,779,469	2,037,177	257,708	114.48%	874,738	1,097,729	222,991	125.49% E	2,598,252	2,655,686	454.70	2777	20,050,02 575,406	548,608	(28 800)	94 99%
Licenses & Permits	10,500	14,220	3,720	135.43%	32,080	47,020	14,940	145.57%	.	> •	5 C		64,000	58 014	(5.985)	90.65%
Fines, Forfellures & Penalties	5,000	5,989	696	119.77%	391,371	381,693	(8/9/8)	97,53%	0 0	200	2,22	16.25%	7 059 031	6.192.236	(966,795)	87.72%
User Fees	551,465	652, 194	100,729	118.27%	937,947	766,618	(47,77959)	406 638	20,000	3 873 547	(241,604)	94.13%	213,020	173,942	(39,078)	81.66%
Intergovernmental Charges	2,720,265	2,727,265	2,000	100.26%	1,412,356	1,506,614	94,256	% Jacob	71.0	2	foo!	- I	118,400	120,580	2,180	101.84%
Donations	0	0	0	1 2	1,730	- ¥	(nc/1)	64 99%	200 000	91.135	(116.865)	43,81% F	130,000	49,548	(80,452)	38.11% F
Interest	328,265	521,001	192,736	156.71% 15	3	2 0	3	2 : i	000	-	0	í	0	0	0	1
Rent	471,374	734,432	263,058	155,81% C	0	2 !	0 60	1 20			, c	;	4.550	18,256	13,706	401.22%
Misoellaneous	58,049	350,356	292,307		177,900	154,967	(12,933)	92.7.2%	•			1	1 089.810	1,089,810	٥	100,00%
Transfers from Other Funds	250,000	1,044,518	794,518	417.81%	0 (0 (-	ı	9 6			-		0	a	1
Bond / Note Proceeds	0	0	0	L	0						,					
Total Revenues	14,334,142	17,620,252	3,286,110	122.93%	18,802,184	18,938,647	136,463	100,73%	10,739,474	10,446,571	(292,903)	97.27%	41,192,085	44,241,992	3,049,907	107.40%
Expenses / Expenditures	1	000	100	95.05%	10 753 530	10 778 225	(24.695)	100.23%	3,414,680	3,341,860	72,820	97.87%	16,786,760	16,283,440	503,320	%00.26
Wages & Salaries	3,756,205	3,070,000	00,001 AR ARA	93.43%	4.299.684	4,271,597	28,087	99.35%	1,450,759	1,380,176	70,583	95.13%	6,760,491	6,014,147	746,344	B8.95%
Cabor Benefits	5.082.433	4 471 845	610,588	%66'28	3,974,374	3,836,771	137,603	96.54%	5,777,689	960'290'9	(289,407)	105.01%	18,226,015	18,790,729	820,000	103.10% N/A
Debt Service - Princinal	0	0	0	ŧ	0	0	٥	í	0		0 (ı	020,000	244 565	(751)	100.35%
Debt Service - Interest	o	0	0	1	o	o (0 000	1 200 707	טייי ייטיי		2 500 000	%000	1.282.138	46,596	1,235,542	3.63%
Capital Outlay	8,287,857	1,655,815	6,632,042	19.98%	807,124	842,479	(22,333)	104.50%	2,000,000			-				
Transfers to Other Funds /	0000000	000 047	c	400 00%	100 000	99.632	368	99.53%	120,000	47,136	72,864	39.28%	130,000	997,382	(867,382)	767,22%
Debt Issuance Costs	2,450,038	2,450,033		100,00	200											
Total Expenditures	20,861,415	13,348,586	7,512,829	63.99%	19,934,712	19,828,704	106,008	99.47%	13,263,128	10,836,269	2,426,859	81.70%	44,219,214	42,346,855	1,872,359	95.77%
Functional Expenditures as % of					/074 07	24 200			12.34%	11.59%			41.14%	45.29%		
Total Expenditures	19.41%	14.27%			12,04%	8/07:17		1			-					
Net increase/(Declease) in Fund	(86 577 273)	\$4 271 665	\$10,798,939		(\$1,132,528)	(\$880,056)	\$242,472		(\$2,523,654)	(\$383,698)	\$2,133,956		(\$3,027,129)	\$1,895,137	\$4,922,268	
Sapuran	, 120 July 1		-													

Notes on % of Budget Differing from Expected 4/- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service) Wages & Salaries and Labor Benefits under budget due to vacant positions and turnover

• Sales tax receipts lag the month of sale on this report by one month. This report is through December, 2020 sales (100.00% as seasonally adjusted).

A interest and penalty on delinquent property taxes exceeds budget by \$168,500.

A Real estate transfer tax exceeds budget by \$97,000.

Interest on invested funds (riter of amounts allocated to Human Services, Highway and Health Care Center) was higher than expected due to early, stronger rates.

C Tower and their options rent exceeding budgeted estimates.

D Gain on sale of tax deeds exceed budget by \$193,700.

D insurance proceeds of \$75,700 or on the in 2019.

E Unbudgeted Routes to Recovery revenues of \$255,000.

F Interest on Highway, Human Services and Health Care Center fund balance is lower than anticipated due to low interest rates.

Sauk County Financial Report as of December 31, 2020 (PRELIMINARY as of 5-05-21) Percent of Year Complete

	Favorable) 8udget	\$58,664 100.18% 287,322 147,09% 1,027,359 113.06%			5,763,032 105.40%	810,471 97.75% 961,023 93.25% 1,031,433 97.25% (751) 100.26% 11,157,412 19.88% (794,1 <u>50)</u> 128.35%	13,985,438 86.99%	\$19,748,470
Totals	Favorable /	\$31,789,540 \$5 897,517 28 8.890,889 1,02	6. B.		95,811,408 5,76	36,274,953 81 13,272,403 86 36,521,965 1,03 1,790,000 287,336 2,768,553 11,116 3,595,049 (78	93,510,260 13,90 100.00%	\$2,301,149 \$19,7
	Budget						66 	
	1000	\$31,730,876 610,195 7.863,530	26,773,212 26,773,212 86,836 465,371 8,798,300 8,586,269	7	6 90,048,376	36,085,424 14,233,426 37,553,398 7,750,000 1,790,000 78 13,925,965 13,925,965 2,800,899	107,	(\$17,447,321)
	/ s) % of Budget	505		13% 44.13% 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	5) 99.04%	100.00%	0 100.00%	ଜୁ
Debt Service	Favorable /	0		(13,968) (13,968) (368)	4 (14,335)			1) (\$14,335)
Debt	t Actual			11,032	1,471,754	0 1,790,000 5 72,775	5 1,862,775 % 1.99%	6) (\$391,021)
	Budget			25,000	1,486,089	K 1,790,000	1,862,775	(\$376,686)
& Education	% of Budget	100,00%	44.02% G 133.61% H 344.77% 146.87% I 103.80%	100.00% 241.75% J	58.49%	94.67% 92.78% 74.69% ; 21.32%	71.89%	
. Development, Recreation, Culture & Education	Favorable / (Unfavorable)	0,00	0 (628,216) 87,003 12,238 93,679 4,727	0 10 0 28,350 0 0	(402,210)	73,181 31,655 1,137,363 0 0 825,183	2,067,383	\$1,665,173
evelopment. Re	Actual	\$1,763,487	0 493,985 345,853 17,238 293,536 129,534	500 10 10 48,350 0	3,092,192	1,301,068 406,816 3,355,524 0 0 223,663	5,287,070	(\$2 194 878)
Conservation. D	Budget	\$1,763,487	0 1,122,201 258,850 5,000 199,857	500 0 20,000 0	3,494,402	1,374,249 438,471 4,492,887 0 1,048,846	7,354,453	(\$3 B60 051)
7000 000	82.00.00	Revenues Property Taxes Other Taxes	Sales Tax Grants & Adds Licansos & Permits Finos, Forfeitures & Penalties User Fee	Donations Interest Reat Miscellaneous Transfest from Other Funds	Total Revenues	Expenses / Expenditures Wages & Salaries Labor Benefits Supplies & Services Debt Service - Principal Debt Service - Interest Capital Outlay Transfers to Other Funds /	Den issuance Costs Total Expenditures Total Expenditures Total Expenditures	Net increase/(Decrease) in Fund

Notes on % of Budget Differing from Expected +f- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service). Wages & Salaries and Labor Benefits under budget due to vacant positions and tumover

G&K CDBG Close Federalized grant funds of \$578,793 will not be received until project(s) completed C Conservation grants reimburscenentals not yet treatived of \$52,500.

H Land use and sanitary permits exceeding budget by \$24,400 and \$33,900.

Parks entrance and use less exceeding budget by \$24,000.

ODBG-Housting loan repayments exceed conservative servitants by \$27,700.

K Great Sauk Silate Trial expenses less than budgeted by \$600,000.

L interest on debt service funds lags budget due to low interest rates.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

SAUK COUNTY FINANCIAL REPORT (Unaudited) PRELIMINARY (as of 5-05-2021)							;	
December 31, 2020	2020 Expense			2020 Revenue Budget Excluding			Department Net Favorable /	5
	Excluding Addition	Year-to-Date	Jo %	Carryforwards,	Year-to-Date	% of	(Unfavorable)	2020 Net of 5-05-2021) December 31, 2019 Income/Adj December 31, 2020
Department / Account Title	to Fund Balance	Expenses	Budget	or Fund that Use	revenues	- 200	ishang or	Tax to to to
General Fund Property Tax	0	0 (I	-6,841,493	-6,782,829	99.14%	58,664	
Miscellaneous Sales Tax	9 6	>	1 1	7 863 530	8890888	113.06%	1.027.359	
County Sales Tax	9 0	٥ ۵		750,202	780,329	104.02%	30,127	
Computer Ald	0	0	ı	95,744	95,745	100.00%	-	
Personal Property Aid	0	0	1	215,540	215,541	100.00%	2 2 2	
Indirect Cost Reimbursement	0	0 (156,892	181,206	115.50%	4.0.47	
Arts & Humanities Grants	0 0	- 0	1	000'8	5,720	80.00°	(2.419)	
Sale of County-Owned Property	9 6	.] {	1,000	6.748	674.82%	5,748	
Miscellaneous Revenues	o C	o C	1	000'06	982,076	1091.20%	892,076	
Transfer from Health Cate Center		0	1	40,000	15,305	38.26%	(24,695)	
Transfer from Michway	0	0	ı	120,000	47,136	39.28%	(72,864)	
Miscellaneous Expenses	500	3,017	603.48%	o	0	ı	(2,517)	
Charitable/Penal Fines, Misc	174	174	100,20%	0	0	ı	0	
Contingency Fund Remaining	350,000	0	0.00%	0	0	١.	350,000	
Sauk County Libraries	1,173,754	1,170,557	99.73%	0 (0 0	1	8,197	
Arts & Humanities	97,495	85,768	87.87%	5 C	5 C	<u>.</u> 1	27,1	
UW-Baraboo / Sauk County	000'09	000'09	100.00%	> C	> C	1 1	• €	
ATC Environmental Impact Fee Projects	238,425	238,425	100,00%	9 6	o C	ļ., I	<u></u>	
Transfer to Human Services	200,460	20,000	400.00%	o C	> C	ı		
Transfer to Debt Service Fund Transfer to Beath Care Center (for debt service)	1,351,089	1,351,059	100.00%		0	.1	0	
Hallstel to Health Cate Center (15) documents							i	
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,371,247	4,008,841	91.71%	2,507,295	4,445,620	177.31%	2,300,731	
	206 208	188 570	%CC U0	189.583	189.583	100,00%	20,226	
County Board	1.310.043	1.248.571	95.31%	1,310,043	1,222,754	93.34%	(25,816)	
Cient Courts	685,427	638,243	93,12%	675,427	675,537	100.02%	47,294	
Court Commissioner	243,612	242,893	99.70%	233,480	223,675	95.80%	(9'086)	
Register in Probate	183,286	194,048	105.87%	183,286	205,853	400 25%	500'; t	
4 Seconding 4	653,726	652,046	99.74%	027,720	0.00,070	105.20%	20,0	
County Clark / Efections	434,952	435,309	62 54%	712 640	718.262	100.79%	309,469	
Personnel	596.214	566.884	95.08%	596,214	1,243,177	208.51%	676,293	
I reastle Docktor of Deads	236,531	234.684	99,22%	236,531	412,882	174.56%	178,198	
District Attorney / Victim Witness	763,209	759,546	99.52%	763,209	764,483	100.17%	4,938	
Corporation Counsel	928,690	1,122,547	120.87%	773,690	789,017	101.98%	(176,530)	
Surveyor	79,141	67,189	84.80%	78,141	3 151 451	123.31%	6.657.129	
Building Services	8,304,695	45 24B 625	101 13%	15,026,963	15.294,062	101.78%	95,030	
Charter	190,202	188,678	99.20%	190,202	205,202	107.89%	16,524	
Emergency Management	339,474		77.89%	319,474	243,505	76.22%	(924)	
Administrator	552,886		102.84%	450,275	448,251	99.55%	(17,707)	
Management Information Systems	3,892,910	3,364,869	86.44%	3,360,008	751 463	89.01% 80.01%	196 045	
Justice, Diversion, & Support	956,116	610,807	03,2278	121,015	A 095 846	171 57%	744.874	
Public Health	2,485,884	3,449,042	95 20%	386.342	387,486	100.30%	20,974	
WIC Transcript Locality	1.086.715	532.781	49.03%	669,013	642,905	96.10%	527,825	
Child Support	1,054,404	964,196	91.44%	1,037,116	1,007,226	97.12%	60,317	
Veterans Service	404,563	393,142	97.18%	395,098	395,098	100.00%	11,421	
Land Resources & Environment	4,440,702	2,958,268	66.62%	2,475,073	431,795	102.68%	43,990	GENERAL FUND TOTAL
UW Extension	100,131							
TOTAL GENERAL FUND	51,900,742	43,200,988	83.24%	39,919,342	45,090,443	112.95%	13,870,855	1,869,455

SAUK COUNTY FINANCIAL REPORT (Unaudited)	<u>g</u>						-	
PRELIMINARY (as of 5-05-2021)					:			
December 31, 2020		2020 Expense			2020 Revenue			Сераппе
Described of the Opposite	400 00%	Ridget			Budget Excluding			Favo
		Excluding Addition Year-to-Date	Year-to-Date	% of	Carryforwards, Year-to-Date	Year-to-Date	% of (Unfavo	(Unfavo
		TONICA REPORT		:				

PRELIMINARY (as of 5-05-2021) December 31, 2020	ĺ	2020 Expense			2020 Revenue			Department Net	SAUK COI	SAUK COUNTY FUND BALANCES	ANCES
Percent of Year Complete	100,00% Ex	Budget Excluding Addition	Year-to-Date	% of	Budget Excluding Carryforwards,	Year-to-Date	% of	Favorable / (Unfavorable)		2020 Net	of 5-05-2021)
Department / Account Title		to Fund Balance	Expenses	Budget	or Fund Bal Use	Revenues	Budget	to Budget	December 31, 2019	псоше/Аа	December 3 th 2020
Anima & Disability Resource Center		2,548,780	2,415,320	94.76%	2,520,780	2,519,511	99.95%	132,191	939,380	104,191	1,043,571
Human Services		23,730,064	25,239,829	105.36%	23,419,810	25,124,270	107.28%	194,696	2,916,455	-115,558	2,800,897
Jail Fund		100,000	99,632	99.63%	100,000	38,632	96.63%	0 000	254 044	101	250 484
Land Records Modernization		720,471	600,269	83.32%	446,126	498,886	111.83%	772,962	490,104	202,101-	104,000 V CN N
Landfill Remediation		106,654	96,558	90.53%	000'88	43,898	%00.0c	(33,905)	909,480,4	200,200	4,046,400
Drug Seizures		11,100	690'6	81.71%	100	3,944	3944.05%	ດ ໃຊ້	010'70	, c.	2 108
Community Development Block Grant		578,793	2,106 44,981	0.36%	578,793	47,691	0.00%	2,709	22,075	2,100	24,784
	-	XXXX									000
TOTAL SPECIAL REVENUE FUNDS		27,815,862	28,507,765	102,49%	27,173,609	28,337,933	104.28%	472,421	9,291,761	-169,832	US8, TZT, 8
DEBT SERVICE FUND		1,862,775	1,862,775	100.00%	1,486,089	1,471,754	99.04%	(14,335)	767,287	-391,021	376,266
HEALTH CARE CENTER FUND		12,277,650	8,731,884	71.12%	10,356,112	10,044,152	96.99%	3,233,806	6,549,868	1,312,268	7,862,135
Lichanox		13.156.474	10.739.711	81.63%	10,651,474	10,402,572	97.66%	2,167,861	15,261,444	-337,139	14,924,305
Ingrimed Instrance Modese Commencation		50,000	64,069 377,535	128,14% 90,86%	57,711 383,539	68,816 370,239	119.24% 96.53%	(2,964) 24,664	445,267 537,604	4,747	450,013 530,307
TOTAL INTERNAL SERVICE FUNDS		13,621,974	11,181,316	82.08%	11,092,724	10,841,627	97.74%	2,189,561	16,244,315	-339,689	15,904,626
Dog License	ļ	16,694	25,531	152.94%	20,500	25,499	124,39%	(3,838)	-449	.32	-481
TOTAL TRUST & AGENCY FUNDS		16,694	25,531	152.94%	20,500	25,499	124.39%	(3,838)	449	-32	-481
TOTAL COUNTY		107,495,697	93,510,260	86.99%	90,048,376	95,811,408	106,40%	19,748,470	77,194,189	2,301,149	79,495,338
42	1777DES										

1,825,000 5,005,000 1,870,000 8,700,000 CURRENT DEBT PRINCIPAL BALANCE Enforce Refunding Bonds (final pmt 2021) 2017 HCC Refunding Bonds (2027) 2019 HCC Refunding Bonds (2023) Principal Payments are Due October 1

			December 31, 2020	
GENERAL FUND BALANCE DETAIL	December 31, 2019	2020 Net Income/Adj	PRELIMINARY (as of 5-05-2021)	
Nonceptable - Inventories	15,932	2,385	18,318	2016 Law E
Nonspendable - Prenaid Items	44,553	4,889	49,442	
Nonspendable 1 and Term Receivable (Delinguent Taxes)	1,299,339	-28,048	1,271,291	
Nonspendable : Interfund Receivable (Tri-County Airport)	45,346	78,460	123,806	
Assigned - Contracts in Progress (Englimbrances)	727,024	-329,035	397,989	
Assigned Camforward Funds	3,104,006	441,967	3,545,973	
Assigned - Subsequent Yr Buddeted Fund Bal Use	7,270,302	1,365,542	8,635,844	
	17,961,37	1,524,178	19,485,555	
*Unassigned	13,873,529	-1,170,883	12,702,645	
TOTAL GENERAL FUND BALANCE	44,341,408	1,889,455	46,230,863	
* County Reserves (working capital and unassigned)	31,834,906	353,295	32,188,200	

v į

RESOLUTION NO. $\frac{51}{}$ - 2021

AUTHORIZATION TO PURCHASE WASHERS AND DRYERS FOR THE SAUK COUNTY HEALTH CARE CENTER

construction of the new Health Care Cente moved to the new site in order to trim expe range from 14-23 years and are utilized my	n need of replacing several washer and dryers. At the time of ir in 2009, the washers and dryers from the old building were inses related to the build. The age of these washers and dryers' ultiple times per day every day of the year. They are costing tures for expensive repairs due to their age. The HCC put out out are attached.	ī
Fiscal Impact: [] None [X] Budgeted E	xpenditure [] Not Budgeted	
WHEREAS, your Committee ha bottom of this resolution; and,	s examined the bids received, which are enumerated on the	
session, that the Sauk County Health Care	/ED, by the Sauk County Board of Supervisors, met in regule Center be and hereby is authorized to purchase Washers an in the amount of \$	ar d
For consideration by the Sauk County	Board of Supervisors on May 18, 2021	
Respectfully submitted,		
SAUK COUNTY HEALTH CARE C	ENTER BOARD OF TRUSTEES	***
Bryant Hazard, Chair	William Higgins, Vice Chair	
Tim Reppen	Thomas "Rex" Flygt	
Mike Flint	Terri Langer	
Rebecca Klitzke		
Fiscal Note:		

MIS Note: None

RESOLUTION NO. 52 - 2021

AUTHORIZING THE DEPARTMENT OF HUMAN SERVICES TO CREATE ONE FULL TIME (1.0 FTE) CHILDREN'S LONG TERM SUPPORT SOCIAL WORKER POSITION OUTSIDE THE BUDGET PROCESS AS A RESULT OF THE STATE'S MANAGEMENT OF WAITLIST AND COMMITMENT TO WAITLIST ELIMINATION

Background: Sauk County Department of Human Services has evaluated its use of social workers within the Children's Long Term Support (CLTS) Unit. This evaluation process has determined the need to increase social work staff in order to provide effective services and maintain current staff. Since February 2020, Sauk County's CLTS program has increased total enrollment by 36% due to State waitlist elimination initiatives. In February 2020, Sauk County CLTS served 105 children as compared to currently serving 143 children. If CLTS continues to experience this level of increase, the program could be serving 195 children by this time next year. The increased referrals are the result of the statewide waitlist elimination initiatives, which were fully implemented in January 2021. This action was taken by the State outside of County budgeting cycles with limited notice to Counties. It takes approximately six months to train and prepare a social worker in this service area.

Fiscal Impact: [] None [] Budgeted Expenditure [x] Not Budgeted

WHEREAS, the Human Services Board, Personnel & Insurance Committee, and Finance Committee, have reviewed the position request relative to Sauk County Code of Ordinances 13.019(4), and determined that extraordinary and unanticipated circumstances exist, creating the need for creation of one Children's Long Term Support Social Worker position and that funding also exists; and,

WHEREAS, it would be in the best interest of the County to create one full time Children's Long Term Support Social Worker position for the Department of Human Services outside the budget process; and,

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session, that the Sauk County Board of Supervisors authorize the Sauk County Department of Human Services to create one full time (1.0 FTE) Children's Long Term Support Social Worker position to serve the children and families of Sauk County as soon as possible.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

SAUK COUNTY HUMAN SERVICES BOAR	an C
Jan Jan Start	Musicalies
PATRICIA REGO, CHAIRPERSON	KRISTIN WHITE EAGLE
Michaela Lushingiles	austouter-
MICHELLE BUSHWEILER	JAMES BOWERS
$\bigcap_{i} \mathcal{I}_{i} \cap \mathcal{I}_{i} \cap \mathcal{I}_{i}$	Fin Sheureman
JOEL CRISLER	ERIC SCHEUNEMANN
	Clift Thompson
VALERIE MCAULIFFE	CLIFF THOMPSON
	44
DELMAR SCANLON	- 1 -T

RESOLUTION NO. 53 - 2021

Authorizing the Department of Human Services to Create One Full Time (1.0 FTE) Children's Long Term Support Social Worker Position Outside the Budget Process as a Result of the State's Management of Waitlist and Commitment to Waitlist Page 2

PERSONNEL AND INSURANCE COMMITTEE

TOMMY LEE BYCHINSKI, CHAIRPERSON

CARL GRUBER)

SHÂNE GIBSON

MARK "SMOOTH" DETTER

TERRY SPENCER

FINANCE COMMITTEE

MARKY KRUEGER, CHARPERSON

MIKE FLINT

LYNGEBURL

TIMOTHY MCCUMBER

Fiscal Note: Estimated cost for this position: salary and benefits (annual cost) = \$92,282; one-time costs (AVATAR license, desk, supplies) = \$2,750, annual on-going costs (AVATAR license-monthly charge, cell phone, training, mileage) = \$3,500. Funding for this position, on average, is a combination of CLTS Waiver funding (60%), Medicaid (CCS) (20%), and County Levy (20%). County Levy will be covered with projected savings from reducing out-of-home/institutional placements and from foster care reimbursement for special needs expenses. Due to the initial training timeframe of six months, first year funding of this position will have a bigger contribution from County Levy as there will be less billing to CLTS Waiver and Medicaid.

MIS Note:- Initial MIS costs are estimated to be \$2,500 for equipment and licensing to support this position.

CHILDREN'S LONG TERM SUPPORT SOCIAL WORKER POSITION REQUEST

ZOZ Z TYGY



Brief Overview of Children's Long Term Support Medicaid Waiver Program

Provides supports and services to families that have children (birth to 18 years old) with long-term disabilities or complex medical needs so they can remain living in their home and community.

Examples of services/supports

Respite Care

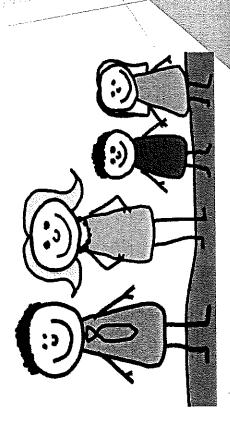
Adaptive Aids

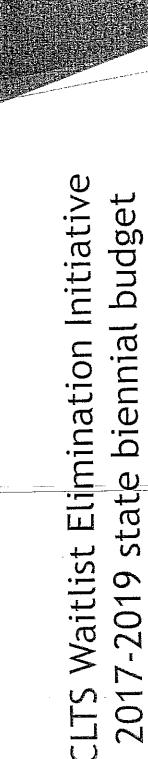
Day Services

Home modifications

Special needs foster care costs

Service Coordination





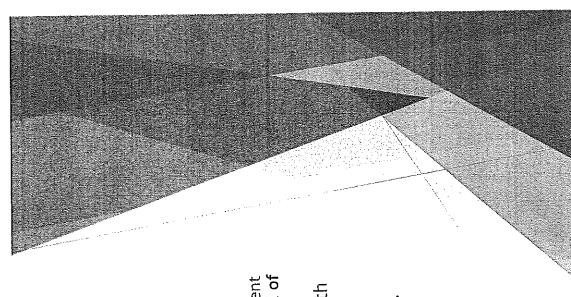
Initiative began in the 2017-2019 state budget to reduce gaps in available funds and demand for services.

 Additional funding became available to counties to serve more children/families. ▶ In 2019 hired additional ½ time Social Worker position to manage increase in funding and resulting increase|in overall children enrolled in program. Sauk County DHS remained in control of waiting list.

Additional funding continued to increase into 2019.

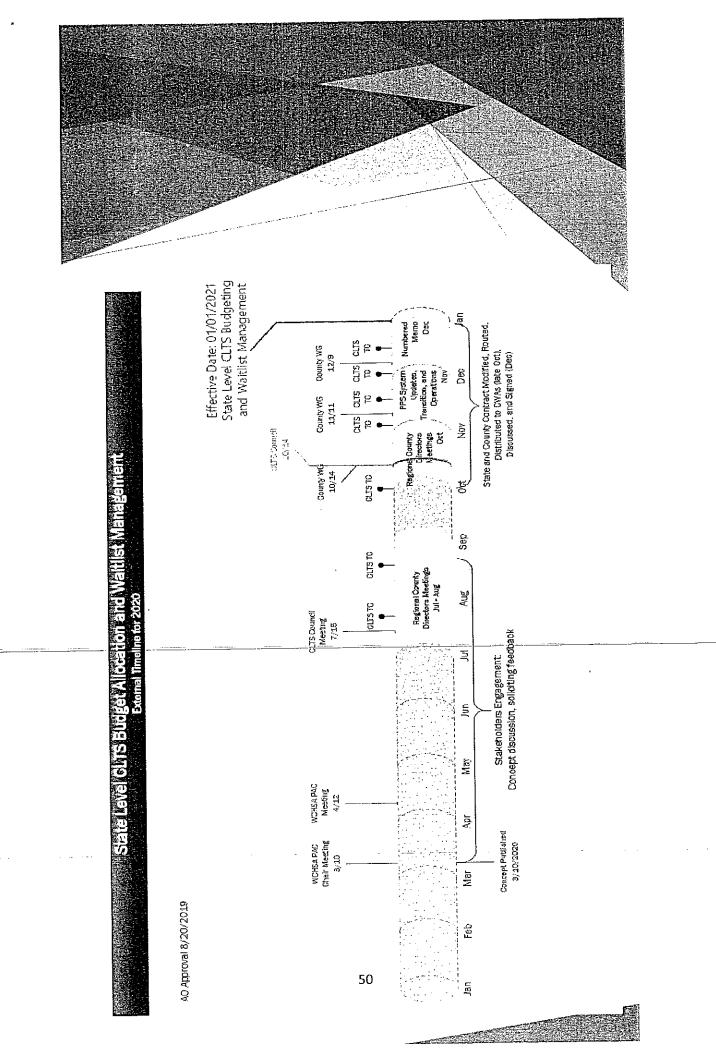
manage additional increase in funding and increase in overall children enrolled Hired additional full time Social Worker position for budget year 2020 to again in program. Sauk County DHS remained in control of waiting list.





CLTS Waitlist Elimination Initiative 2019-2021 state biennial budget

- The year 2020 saw a continued increase in CLTS funding, with the state looking ahead to a state-wide waiting list and budget.
- New budgeted Social Worker position was hired in 2020 and increase in enrollment was managed as required by state initiative. Sauk County remained in control of
- Fourth quarter of 2020, the state CLTS program started moving forward with the state-wide waiting list and state-wide funding to support continuous enrollment of children off the state waiting list.
- January 2021 full implementation of the state-wide waiting list/budgeting. Children are deemed eligible for enrollment as funding becomes available
- Sauk County DHS is no longer able to control waiting list. Children must be served within 30 days of being deemed eligible to enroll by the state



143 2021 Jan 2021 Feb Sauk County CLTS Enrolled Children February 2020 - February 2021 2020 Feb 2020 Mar 2020 Apr 2020 May 2020 June 2020 July 2020 Aug 2020 Sep 2020 Oct 2020 Nov 2020 Dec total enrollment 120 110 100 140 150 裋

Impact on Sauk County's Children's Long Term Support Program

Growing caseload size for CLTS Social Workers

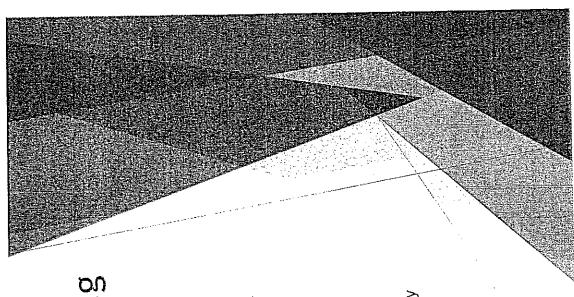
continued rapid growth caseload could increase to 43 children per social worker by Current average caseload size is 32 children per social worker and growing - with the end of the year. Ideal caseload size is 28-30 children per social worker.

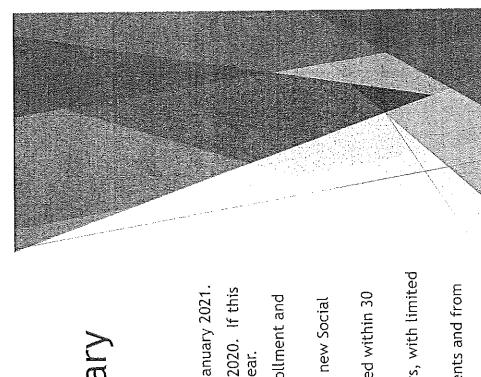
Children/families have a significantly reduced wait time for services. **≜** 52

Children are becoming eligible to enroll on the state wait list usually within one month of being placed on the list, sometimes sooner.

Providing earlier services can be preventive in nature, supporting home/community Children/families are getting services/supports when they determine a need. placement.

CLTS State/Federal funding is fully utilized and reimbursed to counties through case management billing and administrative cost recoupment.



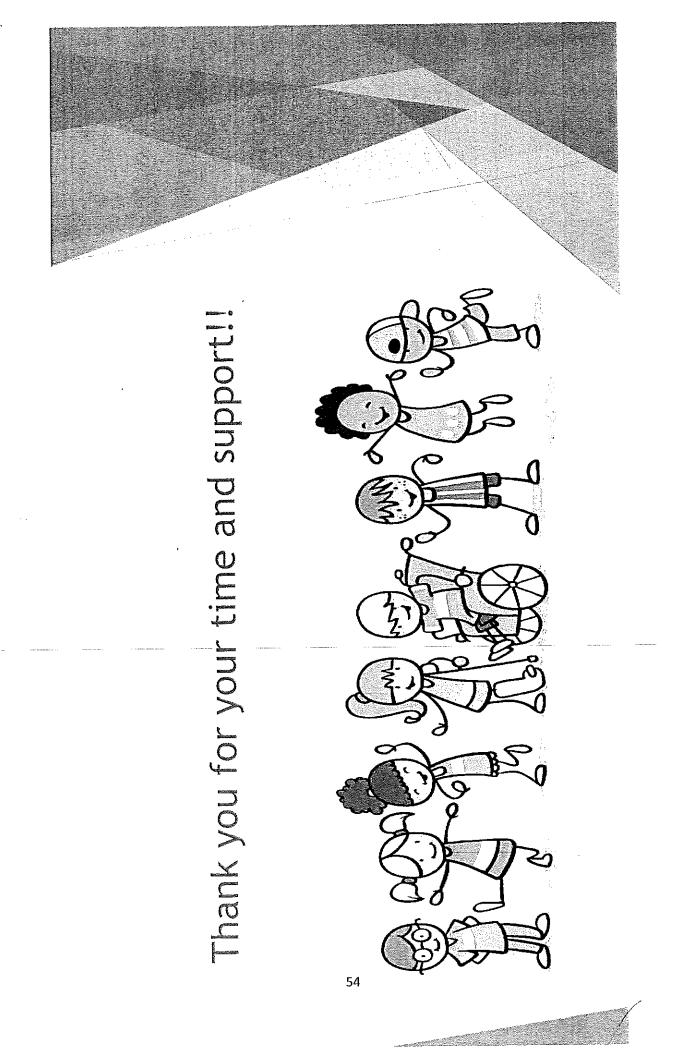


CLTS Social Worker Request Summary

- State-Level CLTS Budget and Enrollment Administration fully implemented in January 2021.
- 36% increase in Sauk County children enrolled in CLTS program since February 2020. trend continues, our program could be serving 195 children at this time next year.
- Average caseload size steadily and rapidly increasing with continued state enrollment and
- Due to complexity of the program, it can take up to six months to fully train a new Social Worker up to a full caseload. 53▲
- Children can no longer be placed on a county wait list. Children must be served within 30 days of being deemed eligible to enroll by the state.
- Children's Long Term Support Social Workers are billable CLTS service providers, with limited Additional projected savings from reducing out-of-home/institutional placements and from county budget impact.

foster care reimbursement for special needs expenses.

State information referenced can be found at https://www.dhs.wisconsin.gov/clts/waiver/waitlist.htm Slide 5 State External Timeline shared with counties at work group meeting held on 10/14/2020.



RESOLUTION NO. $\frac{53}{2}$ - 2021

AUTHORIZING THE DIRECTOR OF LAND RESOURCES AND ENVIRONMENT TO SUBMIT GRANT APPLICATIONS FOR DATCP CLEAN SWEEP GRANT PROGRAM

Background: Sauk County recognizes that proper disposal of hazardous wastes is important to the safety and well-being of County residents and the collection and proper disposal of hazardous wastes serves to protect the natural resources of the County. Sauk County has supported the Clean Sweep Program and hazardous waste collection events held in the County for over twenty years.

The Land Resources and Environment Department hosts one (1) Clean Sweep Event as well as several Ag Plastic events throughout the year in an effort to assist residents with the proper disposal of hazardous wastes. The Clean Sweep Grant Program through DATCP helps to defray the expense of disposing of the collected materials and provides a free service to County residents that would otherwise be costly to individual households and helps to protect the natural resources of Sauk County.

Fiscal Impact: [] None [X] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, meeting in regular session, that Sauk County continues to support the Clean Sweep hazardous waste collection events held in Sauk County; and,

BE IT FURTHER RESOLVED, that the Director of Land Resources and Environment is hereby authorized to submit the Clean Sweep Grant application.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

SAUK COUNTY LAND RESOURCES AND ENVIRONMENT COMMITTEE

MARTY KRUEGER, Chair

PETER KINSMAN, Vice Chair

PETER KINSMAN, Vice Chair

BRANDON LOHR

WALERIE MCAULIFFE

ROB NELSON

RANDY PUTTKAMER

Fiscal Note: The estimated grant award is \$13,000 for the 2022 Budget.

MIS Note: No information systems impact.

RESOLUTION NO. 54 - 2021

SUPPORT FOR ACHIEVING BASE FUNDING GOAL FOR COUNTY CONSERVATION STAFFING

Background: Wis. Stats. § 92.06 and § 92.07 create and define the powers of Land Conservation Committees (LCCs), and Wis. Stat. § 92.09 empowers Land Conservation Departments (LCDs) to administer county soil and water conservation programs and may exercise the powers granted to the land conservation committee. County LCDs are the local delivery mechanism for a wide range of Wisconsin's natural soil and water and other resource management programs including non-point pollution control, farmland preservation, reclamation of non-metallic mines, invasive species control, woodland management, lakes protection, and more.

LCD professionals work as trusted, technical advisors to support producer-led watershed groups, assist waterfront property owners, help farmers develop and implement nutrient management plans, respond to natural disasters like floods, and spend years building the trust to be able to successfully do so. The conservation practices that LCD professionals help landowners apply to farm fields, forests, and shorelines have numerous water quality benefits, including: preventing soil erosion and promoting soil health, increasing infiltration into groundwater aquifers, protecting drinking water supply, reducing surface runoff and flood severity, and more.

The State of Wisconsin establishes in Wis. Stat. § 92.14(6)(b) a base funding goal for county conservation staffing at an average of three positions at 100, 70, and 50 percent support, respectively, for each LCD. The return on investment in county LCDs is high—leveraging federal and private grant dollars into more conservation on the land and more dollars into local economies, and multiplying several times over the state's existing investment. Support of county LCD funding is a bipartisan issue, supported by farm, conservation, environmental and local government groups alike, and was a top priority voiced by Wisconsinites at statewide Water Quality Task Force hearings in 2019. An increase of base state funding for county conservation staffing will result in more conservation on the landscape, and better protection of water quality.

Fiscal Impact: [X] None [] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, that Sauk County Board of Supervisors, does hereby urge the Wisconsin Legislature and the Joint Committee on Finance to provide \$13.0 million in base funding for county conservation staffing, in fulfillment of the state's base funding goal and in recognition that county LCD professionals are among the best and most cost-effective solutions we have to improving water quality, achieving clean and safe drinking water, and supporting a viable agricultural industry at the same time.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

SAUK COUNTY LAND RESOURCES AND ENVIRONMENT COMMITTEE

MARTY ERUEGER, Chair

ROSS CURRY

VALERIE MCAULIFFE

DENNIS POLIVKA

PETER KINSMAN, Vice Chair

BRANDON LOHR

ROB NELSON

Kandy VIIIKEL RANDY PUTIKAMER

Fiscal Note: Increased state funding for land conservation professionals would decrease amount of tax levy needed to fund conservation personnel.

MIS Note: No information systems impact.

56

ORDINANCE NO. 5 - 2021

AN ORDINANCE APPROVING A MAP AMENDMENT (REZONING) OF LANDS IN THE TOWN OF BARABOO FROM AN AGRICULTURE TO A RECREATION COMMERCIAL DISTRICT UPON THE PETITION OF MARCUS AND LOLLIE WHEELER, CHRIS AND LEA ANN GIECK, AGENTS.

Background: Chris and Lea Ann Gieck acquired Wheelers Campground in early 2021 as an existing legal nonconforming campground located in part of the NW ¼ of the NW ¼ and SW ¼ of the NW 1/4, Section 14, T11N, R6E, Town of Baraboo further described as parcel identification number 002-0415-00000 and 002-0411-00000. Chris and Lea Ann Gieck, agent for Marcus and Lollie Wheeler, have requested a map amendment (rezoning) of property legally described in petition 6-2021 from an Agriculture to a Recreation Commercial zoning district to establish the correct zoning for a campground and to allow for future expansion opportunities.

Pursuant to Wis. Stat. §59.69(5) Sauk County has the authority to develop, adopt, and amend a zoning ordinance. At a public hearing held by the Land Resources and Environment (LRE) Committee on April 27, 2021; the LRE Committee made findings pursuant to Sauk County Code of Ordinance §7.150(9) and recommended approval of the map amendment (rezoning).

Pursuant to Wis. Stat. §66.1001 Wisconsin Statues, any program or action of a local governmental unit that affects land use shall be consistent with the comprehensive plan. The Sauk County Comprehensive Plan, adopted by the Sauk County Board of Supervisors in 2009, defines managing and focusing "on efficient land use patterns that promote redevelopment of under-utilized lands. It sets limits on outward growth, incorporates permanent land preservation techniques, and achieves livable communities." Upon evaluation of the request, the Land Resources and Environment Committee found that the rezone request to enable upgrades to an existing campground meets this provision of Sauk County's Comprehensive Plan.

Fiscal Impact: [x] None [] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT ORDAINED, by the Sauk County Board of Supervisors met in regular session, that the map amendment (rezoning) of the aforementioned lands, more specifically described in petition 6-2021, as filed with the Sauk County Clerk, under the Sauk County Zoning Ordinance, Chapter 7 SCCO, be approved and the zoning designation be changed from Agriculture to Recreation Commercial.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

LAND RESOURCES AND ENVIRONMENT COMMITTEE

Martin F. Lunga	
Martin Krueger, Chair	Peter Kinsman, Vice Chair
Ross Curry	Brandon Lohr
Jalut F. K	Valerier Tentent A
Rob Nelson 7	Valerie McAuliffe
Dennis Polivka	

Fiscal Note: No Impact MIS Note: No Impact

RESOLUTION NO. <u>55</u> - 2021

AUTHORIZING THE PURCHASE OF A FLEXIBLE WING ROTARY CUTTER FOR THE LAND RESOURCES AND ENVIRONMENT DEPARTMENT

Background: The 2021 Sauk County budget authorized the expenditure of \$75,000 for a tractor and cutter, to be used by the Land Resources and Environment Department. The tractor will be leased, as already authorized by the Sauk County Land Resources and Environment Committee. Bids were solicited for the cutter and the bid of McFarlane Mfg. Co. Inc. from Sauk City, was found to best meet the needs and requirements put forth in the bid solicitation, and was selected by the Sauk County Land Resources and Environment Committee as the most advantageous bid. A list of bids received is attached.

Fiscal Impact: [] None [X] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session, that the bid of McFarlane Mfg. Co. Inc. from Sauk City, for a flexible wing rotary cutter at a total of \$16,085.00, is hereby accepted and the Land Resources and Environment Director is authorized to make the purchase of said cutter.

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,

LAND RESOURCES & ENVIRONMENT COMMITTEE

MARTY KRUEGER, Chair

PETER KINSMAN, Vice Chair

ROSS CURRY

ROB DELSON

DENNIS POLIVKA

RANDY PUTTKAMER

VALERIE MCAULIFFE

VALERIE MCAULIFFE

Fiscal Note: The 2021 adopted budget includes \$75,000 for the purchase of a tractor and cutter in the Land Resources and Environment Department outlay account.

MIS Note: No information systems impact.

1 183				Politic Chain Ontion	Total Price
	Vendor	Make & Model	Base Frice		(lincludes options)
	McFarlane Mfg. Co. Inc.	Land Pride RC4715	\$15,885	\$200	\$16,085
ŀ	Mid-State Equipment	Schuite FX-1800	\$17,150	Not given	\$17,150
ļ	Simpson's Tractor Inc.	Land Pride RCM5715	\$17,269	\$130	\$17,399
	Simpson's Tractor Inc.	Bush Hog 2815	\$17,564	Included	\$17,564
!	Ritchie's	Bush Hog 2815	\$17,950	Inciuded	\$17,950
Ì	Farmers' Implement, LLC	Bush Hog 2815 RR4	\$18,044	Not given	\$18,044
	Koenecke Equipment Inc.	Woods BW15.60	\$18,665	Not given	\$18,665
İ	Mid-State Equipment	Rhino 4150	\$19,135	\$650	\$19,785
	Koenecke Equipment Inc.	Woods BW15.70	\$20,750	Not given	\$20,750
1	St. Joseph Equipment Inc.	Land Pride RCM5615	\$22,500	Not given	\$22,500
1	Mid-State Equipment	t Schulte XH1500	\$26,700	Not given	\$26,700

RESOLUTION NO. 9 - 2021

AUTHORIZING THE PURCHASE OF A 911 GIS DATA VALIDATION TOOL FROM INTRADO LIFE & SAFETY SOLUTIONS

<u>Background</u>: The Sauk County Sheriff's Department, Dispatch Center, provides 911 response for all of Sauk County. The Intrado Viper System routes incoming 911 calls and provides dispatchers with the information necessary to initiate an appropriate response and GIS address data is used to direct emergency services to the correct location.

Through the Wisconsin Department of Military Affairs, Sauk County has been awarded federal grant funding to support the 911 upgrade and this purchase should qualify for 60% match through this grant.

The purpose of this resolution is to obtain authorization to purchase the software license and related training for this tool.

Fiscal Impact: [] None [x] Budgeted Expenditure [] Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session, that the purchase of the MapSAG GIS Data Management Software from Intrado Life and Safety Solutions, at a cost of \$13,500, be and is hereby approved by the County of Sauk; and,

BE IT FURTHER RESOLVED, that the Sauk County Management Information Systems Director is hereby delegated the authority to sign any contracts related to the acquisition, installation and maintenance of said system, on behalf of Sauk County.

For consideration by the Sauk County Board of Supervisors on May 18, 2021

Respectfully submitted,

LAND RESORUCES AND ENVIROMENT COMMITTEE:

Marty Krueger, Chair	PETER KINSMAN, VICE CHAIR
ROSS CURRY	BRANDON LOHR
Valence In Sulf	ROB NELSON
DHO.	
DENNIS POLIVKA	RANDY PUTTKAMER

Fiscal Note: Funds for this project will be provided by the Sauk County Land Records Modernization program.

60



MapSAG GIS Data Management System 911 Sync Concurrent License

Prepared for Sauk County, WI

Intrado Life & Safety, Inc. Quote Number 64176 Version 2

January 13, 2021



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Corporate Ownership

Requests for proposals may be fulfilled by Intrado Life & Safety, Inc.; Intrado Life & Safety Solutions Corp.; or Intrado Life & Safety Canada, Inc.

Non-Disclosure

The information contained in this document and provided to the Customer by Intrado Life & Safety is Intrado Life & Safety Corporate Confidential in its entirety. This designation restricts the disclosure to a third party of any information herein and other terms and conditions under the terms of a Non-Disclosure Agreement between Intrado Life & Safety and the Customer, if applicable.

Open Records Act Request

Customer will immediately advise Intrado Life & Safety in writing of any Open Records Act requests as it may relate to this proposal or any information contained herein.

Evaluation Purposes Only

Intrado Life & Safety's evaluation herein is based on its 9-1-1 knowledge and expertise, but is dependent upon information provided to Intrado Life & Safety on behalf of the Customer. As such, the information contained herein is intended for Customer evaluation purposes only.



January 13, 2021

Mr. Joe Fleischmann GIS Coordinator Sauk County Land Information 505 Broadway St. Baraboo, WI 53913

Dear Mr. Fleichmann,

For the past 25 years, Intrado Life & Safety, Inc. ("Intrado") has provided a broad range of Geographic Information Systems (GIS) data management products and services to more than 1,000 GIS departments and public safety agencies across the U.S. and we are pleased to present the enclosed quote for MapSAG.

Intrado is committed to the success of each and every one of our clients and we strive to exceed your expectations. We offer a comprehensive suite of GIS data management solutions specifically developed to prepare and manage GIS data used in Next Generation 9-1-1 systems.

We stand ready to help your organization meet the challenges of i3 location validation, routing, service identification, and emergency map display. Intrado delivers state of the art GIS solutions that integrate customer-focused experience with advanced products and services designed to manage every aspect of NG9-1-1 GIS including data management, call routing, and the transitional services necessary to synchronize MSAG and ALI and keep GIS data current.

We would be pleased to provide a list of outstanding references and encourage you to contact past and current customers about their experience with our products and services. Please contact me if you have any questions about this quote or would like to learn more about how Intrado's state-of-the-art GIS solutions can benefit your agency.

Sincerely,

Bob Eckenrod

Sales and Account Executive

931,607,1953

beckenrod@intrado.com



DESCRIPTION OF QUOTED PRODUCTS AND SERVICES

MapSAG GIS Data Management System

MapSAG is Intrado's GIS Data Management Software and has been used by more than 100 agencies throughout the United States. MapSAG works seamlessly with Esri's ArcGIS for Desktop to streamline GIS data maintenance and accuracy.

MapSAG produces highly accurate data and enables the synchronization of MSAG and GIS data, a crucial step on the path to NG9-1-1. MapSAG delivers easy-to-manage and intuitive GIS data maintenance tools including Street and Structure Editing, Street, Structure and Response Boundary Validations, MSAG and ALI Compare and Synchronization tools and easy to use Reporting Tools.

Street and Structure Editing tools simplify common tasks by automatically populating attributes accelerating the process and reducing the potential for errors. For example, splitting a street without MapSAG requires four or more steps and introduces the potential to update several attribute fields. MapSAG performs this in two steps and updates nearly all affected fields automatically.

MapSAG Validations utilize over 30 proprietary algorithms to analyze GIS data to locate errors. MapSAG then presents the errors in an easy-to-use format which enables the streamlined correction of the errors through tools specifically designed for the error type being corrected.

Tools built into MapSAG make the often difficult and time-consuming process of comparing GIS data to tabular MSAG and ALI data quick and easy.

Reporting tools enable fast and easy generation of reports in an Adobe PDF format. Reports can quickly be generated on Validations and MSAG/ALI compares. Users may customize reports by adding specific elements such as an agency logo, custom titles, and customized headers and footers.

MapSAG enables the Customer to create and maintain accurate 9-1-1 GIS data and to synchronize the GIS and 9-1-1 databases. This "checks and balances" approach maintains consistency and accuracy across the databases used for addressing and 9-1-1.

MapSAG is installed locally, at the Customer location, and operates through a simple interface within Esri's ArcGIS Desktop (ArcView, ArcEditor, or ArcInfo) product. Various toolbars are available for accessing the available tools and features. The functionality that resides in the ArcGIS Desktop framework remains available while using MapSAG, including editing, drawing, layouts and/or spatial queries. An example of the integration of MapSAG and ArcGIS Desktop is that users can perform a spatial or attribute query and use the resulting records for analysis by the MapSAG tools.

Using MapSAG and ArcGIS Desktop, new GIS data records (streets, structures, polygons, etc.) can be input into the Customer's GIS through multiple methods including field GPS, on-screen digitizing, import, and auto-generation. GIS data is stored in an Esri format. MapSAG functions with ArcGIS Desktop through the latest version of ArcGIS Desktop 10.7 and requires a File Geodatabase or an Enterprise Geodatabase through ArcGIS Server (ArcSDE). MapSAG software requires a licensed copy of Esri's ArcGIS Desktop, to be provided by the Customer unless otherwise stated in the Master Services Order.



Concurrent Use MapSAG Licensing

All releases and versions of MapSAG are available in two licensing options, Single User and Concurrent Use. The Single User license is installed on a single workstation and can be used full-time on that workstation. A Concurrent Use license can be shared by up to three (3) MapSAG users but only one workstation at a time can use the license.

MapSAG Licensing, Concurrent Use

This quote includes pricing for Concurrent User MapSAG licensing which can be used by a up to 3 users, one at a time. Concurrent User MapSAG licensing provides full MapSAG functionality to the workstation / user. A MapSAG license server is required for Concurrent User licensing.

MapSAG 6.5 requires ArcGIS 10.4.x - 10.7.x. Customers using older versions of ArcGIS software will be quoted a previous release of MapSAG.

Sauk County Responsibilities

Sauk County will provide the hardware necessary for MapSAG installation, operation and / or hardware upgrades necessary to maintain operation though the term of quoted service and support. Sauk County will provide any additional software necessary for MapSAG installation and operation, including the proper ArcGIS license(s).

Intrado Responsibilities

Intrado will provide MapSAG software licensing, installation, and configuration of the MapSAG system on the customer-provided workstation. This quote includes one (1) two-day remote training session covering the functions and features of MapSAG Professional.



PRICING

MapSAG - Concurrent-User Licensing

Part Number	Description	Qty	List Price	Sale Price	Subtotal
MS-911-CL	MapSAG 911 Sync Concurrent Client License	1	\$4,500	\$4,500	\$4,500
MS-LS	MapSAG Concurrent License Server	1	\$6,500	\$6,500	\$6,500
MS-911-TRN	MapSAG 911 Sync Installation and User Training	1	\$3,000	\$2,500	\$2,500
				Total	\$13,500



TERMS AND CONDITIONS

The terms and conditions available at https://www.west.com/legal-privacy/terms/#call-handling will apply to this Quote, unless the parties have entered into a separate mutually executed agreement, or Customer is purchasing under a cooperative purchasing agreement.

The terms of this Quote will govern any conflict with the above-mentioned terms, and Customer's issuance of a purchase order for any or all of the items described in this Quote will constitute acknowledgement and acceptance of such terms. No additional terms in Customer's purchase order will apply.

This document contains confidential and proprietary information owned by Intrado or its affiliates, and such information may not be used or disclosed by any person without prior written consent.

Acceptance

The following acceptance terms will supersede the acceptance terms referred to in the abovementioned Terms and Conditions. Acceptance of the Software or Service, as applicable, will occur on the earliest of the following events:

- (1) Sauk County provides written notice of acceptance of the Software or Service
- (2) The Software or Service are used or capable of being used by Sauk County
- (3) Ten business days pass after Intrado's notice of completion of Services without receipt of a Sauk County notice of material defect in Software or Services

Pricing

All prices are in U.S. Funds.

Taxes, if applicable, are extra unless specified in the quote. Shipping charges, if applicable, are extra unless specified within this quote.

Net 30 days **Payment**

To be determined Delivery

This quote is valid for 180 days from the issue date on the cover page Validity



ORDER INSTRUCTIONS

Purchase Order Submission to Intrado

Please include quote number and customer EIN / Tax Identification Number on Purchase Order.

Please submit Purchase Orders including the products and services to be purchased to:

Vendor

Intrado Life & Safety, Inc.

1601 Dry Creek Drive, Longmont, CO 80503

Email

ordermanagement.safetyservices@west.com

ACCEPTED AND AGREE	ED
Total Purchase Amount:	
Customer Entity Name:	
Ву:	
Name:	
Title:	
Date Signed:	
Customer must initial one	of the following:
A customer quote. Cust	purchase order is required to pay any invoice relating to this omer acknowledges that Intrado will not ship any equipment or commence any services, until it has received customer's ing purchase order.
A customer quote. The invoice cus	purchase order is NOT required to pay any invoice relating to this signature above authorizes Intrado to ship, provide services, and tomer.

To learn more about Intrado's end-to-end Next Generation 9-1-1 GIS solutions, please visit https://www.west.com/safety-services/public-safety/gis/

Best regards,

Intrado Life & Safety, Inc. GIS Services Division

RESOLUTION NO. $\boxed{57}$ - 2021

AUTHORIZING ISSUANCE OF A QUIT CLAIM DEED FOR PARCEL NO. 176-0029-00000 TO THE VILLAGE OF ROCK SPRINGS

Background: Sauk County foreclosed on this property on October 14, 2002 through the tax deed process for non-payment of real estate taxes. Pursuant to Wis Stat. § 75.69 and Sauk County Code § 2.109, the County is authorized to convey tax delinquent property to a municipality before offering the same to the general public.

The Village of Rock Springs has offered to purchase the property for \$690.59. That is the amount that the county has invested in this property (includes taxes, interest, penalties, and

tax deed service charge).

This property is currently subject to an easement for a Lift Station. The Village is procuring a CDBG grant to include replacement of two sanitary sewer lift stations, upgrade of one sanitary sewer lift stations and other system improvements. It would be beneficial for the Village to be the owner of this property with the lift station. The County will not be able to convey this to any other party than the Village.

Fiscal Impact: [] None [x] Budgeted Expenditure [] Not Budgeted

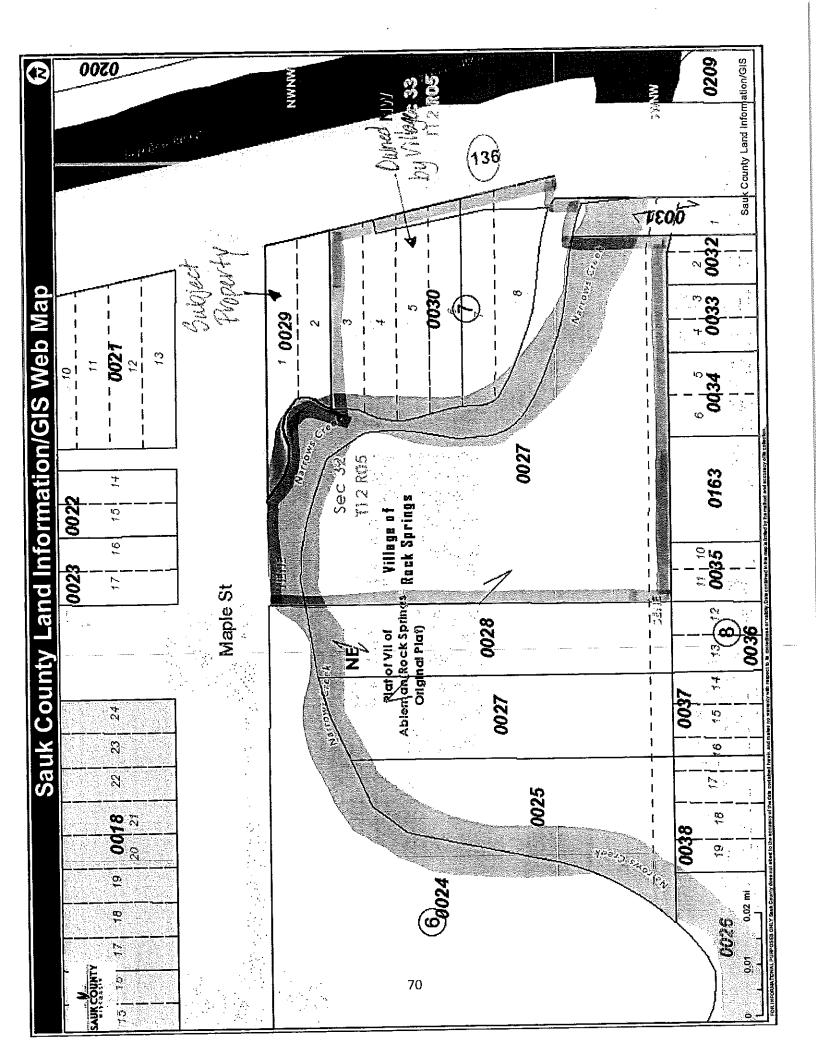
NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session, that the Sauk County Clerk be and hereby is authorized and directed, upon timely receipt of \$690.59 to issue a quit claim deed to the Village of Rock Springs for the below described property:

Lots 1 and 2, Block 7, Original Plat, Village of Rock Springs

For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted,	
SAUK COUNTY PROPERTY COMMITTEE:	
CARL GRUBER, Chairperson	SHANE GIBSON
KEVIN SCHELL	MARK "SMOOTH" DETTER
JOEL CHRISLER	
FISCAL NOTE: The amount the county has invested in these proservice charges).	perties is \$690.59 (taxes, interest, penalties, and tax deed

MIS NOTE: No MIS impact.



PARCEL #176-0029-00000 OWNER Sauk County Charge Code: TXSALE PROPERTY ADDRESS Hwy 136, Rock Springs PURCHASER Village of Rock Springs DATE TAKEN 10/14/2002

RESOLUTION # #173-2002

Cost	t Cal	cu	latio	ns

PROPERTY TAXES, INTEREST	AND PENALTY OWED			
Tax Year	Base Tax Owed	Interest & Penalty	Total	
1998	\$1.15	\$0.00	\$1.15	
1999	\$2.44	\$1.21	\$3.65	
2000	\$2.27	\$0.72	\$2.99	
2001	\$2.47	\$0.33	<u>\$2.80</u>	
TOTAL	\$8.33	\$2.26	\$10.59	\$10.59

Item Foreclosure Fees Other Fee Register of Deed Fees	Foreclosure Fees Treasurer Department Other Fee Treasurer Department Register of Deed Fees Register of Deeds	## Amount \$150.00 \$150.00 \$0.00 \$30.00 \$0.00 \$0.00		
- 11-11-11-11-11-11-11-11-11-11-11-11-11	Register of Deeds Register of Deeds		\$0.00	
Land Records Dut to State Service Fee	Register of Deeds Treasurer Department	Total F	\$0.00 \$500.00 Foreclosure Costs	\$680.00
per Sauk County Ordinance 2.109(2)		iotair	OLECTORULE COSTS	4500.50

TOTAL AMOUNT OF SALE \$690.59