

AGENDA
Notice of Regular Meeting
Sauk County Board of Supervisors
Tuesday, November 15, 2022 – 6:00 p.m.
County Board Meeting Room 326, 3rd Floor
West Square Building, Baraboo, WI 53913

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 contact the Sauk County Clerk's Office at 608-355-3286, 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.

6:00 PM – PUBLIC HEARING ON PROPOSED 2023 SAUK COUNTY BUDGET

Pursuant to Wis. Stats. § 65.90, for the purpose of soliciting comments from the public regarding the 2023 Sauk County Budget.

1. CONVENE PUBLIC HEARING ON THE PROPOSED 2023 SAUK COUNTY BUDGET

Tim McCumber, County Board Chair.

2. BUDGET PRESENTATION

Brent Miller, County Administrator and Lynn Horkan, Finance Director.

3. PUBLIC COMMENT REGARDING THE PROPOSED 2023 SAUK COUNTY BUDGET – 3 MINUTE LIMIT

Turn in *Registration Form* to the County Board Vice-Chair. (Forms on table in gallery of the Board Room)

4. CLOSE PUBLIC HEARING

Tim McCumber, County Board Chair.

5. ADJOURN PUBLIC HEARING

Tim McCumber, County Board Chair.

ANNUAL 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. HIGHWAY COMMITTEE:

i. Resolution 100-2022 To Honor Anthony Uptagraw For Over 31 Years Of Faithful Service To The People Of Sauk County. (Page 4)

7. SCHEDULED APPEARANCES

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. Any comments not related to the agenda should be sent to the County Clerk to forward to the County Board.

We would like to remind the public that there will be no comment on the budget at this time.

9. COMMUNICATIONS (All communications are attached to Granicus)

- a. 10/25/2022 Letter from State of Wisconsin Department of Natural Resources, re: Land for Lower Wisconsin State Riverway.

10. APPOINTMENTS

- a. Families Come First/Comprehensive Community Services Coordinating Committee:
Robert Churchill, Re-appointment, Citizen Member
2- year term: 11/15/2022 - 11/14/2024
- b. Pink Lady Rail Transit Commission:
Alan Anderson, Re-appointment, Citizen Member
2- year term: 11/15/2022 - 11/14/2024
- c. Health Care Center Board of Trustees:
William Higgins, Re-appointment, Citizen Member
2- year term: 01/01/2023- 12/31/2025

11. BILLS

12. CLAIMS

- a. Notice of Claim: Jack Snyder.
- b. Notice of Claim: Robert Szveda.

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 16-2022, Applicant: Amos Miller; Project Location: Town of Ironton;
Current Zoning: Exclusive Agriculture; Proposed Zoning: Agriculture. (Pages 5-16)
- b. Brent Miller
 - i. Administrator's report.
 - ii. Third Quarter Financial Report. (Pages 17-24)
- c. Tim McCumber, County Board Chair
 - i. Board Chair Update.

16. UNFINISHED BUSINESS

- a. EXECUTIVE & LEGISLATIVE COMMITTEE:
 - i. Resolution 96-2022 To Create The Committee On Consolidation Of Committees. (Pages 25-27)

17. NEW BUSINESS

- a. ECONOMIC DEVELOPMENT & FINANCE COMMITTEES:
 - i. Resolution 101-2022 For Sauk County To Contribute The Local Share – Phase 3 Of The Merrimac Bridge Refurbishing And Upgrade. (Pages 28-29)

b. **EXECUTIVE & LEGISLATIVE COMMITTEE:**

i. **Ordinance 13-2022** Ordinance Amendment To Sauk County Code 43.08, Establishing The Fee To Be Charged For An Expedited Marriage License Waiving The Three-Day Waiting Period On Marriage License Issuance. (Pages 30-31)

c. **PERSONNEL & INSURANCE COMMITTEE:**

i. **Resolution 102-2022** To Create New Positions For The 2023 Budget. (Pages 32-33)

d. **FINANCE COMMITTEE:**

i. **Resolution 103-2022** Approving The 2023 Budget And Establishing Taxes To Be Levied In Sauk County For The Year 2022 (Payable In 2023). (Pages 34-35)

18. **REFERRALS**

19. **NEW AGENDA ITEMS (NO DISCUSSION). SUBMIT IN WRITING OR BY E-MAIL NEW BUSINESS ITEMS TO THE COUNTY 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.

www.co.sauk.wi.us

Agenda mail date via United States Postal Service: November 10, 2022.

Agenda Preparation: Tim McCumber, County Board Chair, jointly with the County Clerk and the County Administrator.

s:/admin/Co Bd Agendas/2022/ctybdagendaNOVEMBER2022

RESOLUTION # 100 -2022

Resolution to Honor Anthony Uptagraw for over 31 years of Faithful Service to the People of Sauk County

Resolution offered by the Highway Committee
Resolved by the Board of Supervisors of Sauk County, Wisconsin:

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. Tony faithfully served the people of Sauk County for the Highway Department. Tony started on July 15, 1991 as a Mechanic's Helper. Tony maintained professional and ethical integrity while serving the County. Tony was an essential team member to the Highway Department and all of Sauk County.

THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, hereby expresses its appreciation, and commends Anthony Uptagraw for over 31 years of faithful service to the people of Sauk County; and

BE IT FURTHER RESOLVED, that the Chairperson of the Sauk County Board of Supervisors is hereby directed to present Anthony Uptagraw an appropriate certificate and commendation as a token of our esteem.

Approved for presentation to the County Board by the Highway Committee, this 15th day of November 2022.

Consent Agenda Item: ☐ YES ☒ NO

Fiscal Impact: ☒ None ☐ Budgeted Expenditure ☐ Not Budgeted

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Offered and passage moved by:

Highway Committee

Brian Peper

Terry Spencer

Smooth Dettler

Mike Flint

Kevin Schell

Fiscal Note: No Impact.
MIS Note: No Impact.

Exhibit C



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

9235 250- ✓ 2712

Application Accepted: 5-12-22
Accepted By: Will C
Petition Number: REZ-CUP 16-2022
Current Zoning: EA
Proposed Zoning: AG
Committee Hearing Date: 10-25-22
County Board Date: 12-20-22
Supervisor District #: 5

Zoning Map Amendment (Rezone) Application

General Information

Property Owner Name: Amos W. Miller Home Phone: 608-985-8928
Mailing Address: 5-3558 LaRue Rd. LaValle, WI. 53941 Cell Phone:
E-mail Address:

Agent/Applicant Name: Amos Miller Home Phone: 608-985-8556
Mailing Address: 53822 Brimmer Rd. LaValle, WI. 53941 Cell Phone:
E-mail Address:

Site Information

Site Address: 5-3558 LaRue Rd. LaValle, WI. 53941
Parcel ID: 022-0360
Property Description: NE 1/4 SW 1/4 Section 15, T12 N, R3 E, Current Zoning: EA
Town of: Tranton
Overlay District: ☐ Shoreland ☐ Floodplain ☐ Airport
Current Use: Agricultural

Existing Structures/Improvements: House, machine shed and barn

Proposed Zoning

Proposed Ordinance Section	Proposed Zoning/Use Description
7.013 & 7.150	Ag

Describe specifically the nature of the request (be sure to list all proposed uses of the property). What do you plan to do? Please attach additional sheets, if necessary.

Refer to written narrative

General Application Requirements

Applications will not be accepted until the applicant has met with department staff to review the application and determine if all the necessary information has been provided. All information from the checklist must be provided to the Department to be considered a complete application. Only complete applications submitted by the deadline will be noticed for a specific hearing date/time.

- ☐ Completed Zoning Map Amendment Application Form.
- ☐ \$500 application fee (non-refundable), payable to Sauk County LRB.
- ☐ Town/County Scheduling Form completed by the applicant and Township.
- ☐ A scaled map of the proposed rezone area (if the property is not vacant the location of buildings, driveways, etc. must be shown).
- ☐ Legal description of the area to be rezoned (CSM, Metes & Bounds description)
- ☐ Any other information as required by the zoning administrator to explain the request.

Zoning Map Amendment Standards

Explain how the proposed rezone is consistent with the overall purpose and intent of the zoning ordinance.

This will be a small family run business
and should have minimal impact on neighbors.
There are not really any close neighbors.

If rezoning out of an Exclusive Agriculture Zoning District explain how the land is better suited for a use not allowed in the Exclusive Agriculture Zoning District and how the rezoning will not substantially impair or limit future agricultural use of surrounding parcels of land that are zoned for or legally restricted to agricultural use.

This business will not be taking out any farm
land as the spot for building is in the yard and
it will not be in any fields. The small family run
woodworking business will be across the driveway from
our house.

Certification

I certify by my signature that all information presented herein is true and correct to the best of my knowledge. I give permission for the staff of the Sauk County Land Resources & Environment Department to enter my property for the purpose of collecting information to be used as part of the public hearing process. I understand that the rezone fee is a non-refundable, regardless if the rezone is approved or denied. I understand that the fee for this application is only for the rezone request and if permits are required for the project that those will require separate application(s) and/or fee(s). I understand that partial or incomplete applications will be returned to the applicant resulting in the application being removed from the hearing agenda and the submittal deadlines will restart. I further agree to withdraw this application if substantive false or incorrect information has been included.

Applicant/Agent:

Amor W. Miller

Date: 4-26-22

Property Owner Signature:

Amor W. Miller

Date: 4-26-22

Zoning Map Amendment Procedures and Requirements

At the public hearing, the applicant may appear in person or through an agent or an attorney of their choice. The applicant/agent/attorney may present testimony, evidence and arguments in support of the application. All site plans, pictures, etc. become the property of the Land Resources & Environment Department, will remain in the file, and will be public record.

What is a Zoning Map Amendment?

The purpose of a zoning map amendment is to alter, enlarge, or reduce a geographic extent of any zoning district, or to enact a new zoning designation for any particular parcel or real property. A change in zoning allows for different land uses and in some instances, different densities of development. The Land Resources & Environment Committee will recommend approval or disapproval of a rezone to the Sauk County Board of Supervisors in accordance with the standards and criteria set by the zoning ordinance.

Standards and Criteria

In reviewing a Zoning Map Amendment request, the LRE Committee must follow four standards:

- a) The proposed map amendment is consistent with the overall purpose and intent of the zoning ordinance.
- b) The proposed map amendment is consistent with the Sauk County Comprehensive Plan and the Farmland Preservation Plan, if applicable.
- c) Factors have changed from the time of initial ordinance adoption that warrant the map change, or an error, inconsistency, or technical problem administering the zoning ordinance as currently depicted has been observed.
- d) In rezoning land out of any exclusive agriculture district, the agency shall find all of the following, after a public hearing:
 1. The land is better suited for a use not allowed in the exclusive agriculture district.
 2. The rezoning is consistent with the Sauk County Comprehensive Plan.
 3. The rezoning is substantially consistent with the Sauk County Farmland Preservation Plan.
 4. The rezoning will not substantially impair or limit current or future agricultural use of surrounding parcels of land that are zoned for or legally restricted to agricultural use.

Note: Pursuant to Wis. Stat § 91.48(1) A political subdivision (Sauk County) with a certified farmland preservation zoning ordinance may not rezone land out of a farmland preservation zoning district (Exclusive Agriculture) without having the rezoning certified under Wis. Stat § 91.36 and provided that the standards (a) through (d) above are met.

Process

1. Contact the LRE Department to schedule a meeting to review your potential request.
2. Complete the Zoning Map Amendment Application and provide all the supplemental items to the LRE Department by the filing deadline.
3. Review such application with the appropriate staff member to determine completeness.
4. If the application is complete, LRE staff will publish notice of your request for a zoning map amendment in the County's official newspaper noting the location and time of the required public hearing before the LRE Committee. Neighbors, town officials, and affected state agencies will be notified as well.
5. If the Town chooses to review the zoning map amendment request at the Town Planning Commission and Town Board level, you will need to attend such meetings to provide information regarding the request. Please request that copies of minutes/proceedings outlining the Town's recommendation be provided to the LRE Department for the file.
6. A public hearing will be held before the LRE Committee. Either the property owner or designated agent will need to be present at the hearing to provide testimony regarding the request. The LRE Committee must make a decision based only on the evidence that is submitted to it at the time of the hearing. Failure to provide representation may result in denial or postponement of your request.
7. The LRE Committee and Sauk County Board of Supervisors may approve, disapprove, or modify and approve the zoning map amendment request.

Please Note: If a zoning map amendment application is disapproved by the LRE Committee and no appeal is filed, no new zoning map amendment application can be re-submitted for a period of 365 days from the date of the LRE Committee's decision, except on grounds of new evidence or proof of changes of factors found valid by the LRE Committee.

9235 250 - ✓ 2912



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: 5-12-22
Accepted By: Will C
Petition Number: REZ-CYP 16-2022
Hearing Date: 10-25-22
Supervisor District #: 5

Conditional Use Permit Application

General Information

Property Owner Name: Amos W. Miller Home Phone: 608-985-8928
Mailing Address: 5-3558 LaRue Rd. LaVelle, WI 53941 Cell Phone:
E-mail Address:
Agent/Applicant Name: Amos W. Miller Home Phone: 608-985-8928
Mailing Address: 53822 Brimmer Rd LaVelle, WI 53941 Cell Phone:
E-mail Address:

Site Information

Site Address: 5-3558 LaRue Rd. LaVelle, WI 53941
Parcel ID: 022-0360
Property Description: NE 1/4 SW 1/4 Section 15, T12N, R3E, Zoning:
Town of: Fronten
Overlay District: ☐ Shoreland ☐ Floodplain ☐ Airport
Current Use: Agricultural
Existing Structures/Improvements: House, machine shed, barn

Proposed Use

Applicable Ordinance Section	Description
7.040	Wood Fabrication

Describe specifically the nature of the request (be sure to list all proposed uses of the property). What do you plan to do?
Please attach additional sheets, if necessary.

see written narrative

If your proposal has additional development or secondary standards, please explain how your proposal meets or exceeds those requirements. Please attached additional sheets, if necessary.

B

General Application Requirements

Applications will not be accepted until the applicant has met with department staff to review the application and determine if all the necessary information has been provided. All information from the checklist must be provided to the Department to be considered a complete application. Only complete applications submitted by the deadline will be noticed for a specific hearing date/time.
<input type="checkbox"/> Completed Conditional Use Permit Application Form.
<input type="checkbox"/> A completed Land Use Permit Application Form with appropriate fee, payable to Sauk County LRE
<input type="checkbox"/> A completed Town/County Scheduling Form
<input type="checkbox"/> \$500 application fee (non-refundable), payable to Sauk County LRE .
<input type="checkbox"/> A written narrative of the proposed conditional use; to include: a description of the proposed business activity; equipment used in the business activity; days/hours of operation; number of employees; noise, dust, vibration, fumes abatement measures; visual screening measures; and other features or characteristics (signs, fences, outdoor display/storage areas, etc.).
<input type="checkbox"/> A scaled site plan which shall include the location of all existing and proposed buildings, driveways, entrances, sidewalks, trails, and signs; the location, size number and screening of all parking spaces.
<input type="checkbox"/> Landscaping Plan, if applicable.
<input type="checkbox"/> Stormwater and Erosion Control Plan, if applicable.
<input type="checkbox"/> A detailed proposal including covenants, agreements, or other documents showing the ownership and method of assuring perpetual maintenance of land to be owned or used for common purposes.
<input type="checkbox"/> Building elevation and floor plans, if applicable.
<input type="checkbox"/> Any other information as required by the zoning administrator to explain the request.

N/A
N/A
W/A

Conditional Use Standards

Part A: Conditional Use Standards

Please explain how the establishment, maintenance, or operation of the proposed use may not be detrimental to or endanger the public health, safety, or general welfare of the occupants of surrounding lands.

D

Please explain how the use will be designed constructed, operated, and maintained so as to be compatible and be appropriate in appearance with the existing or intended character of the general vicinity, and that such use may not change the essential character of the area by substantially impairing or diminishing the use, value or enjoyment of existing or future permitted uses in the area.

E.

Part B: Conditional Use Criteria

Please explain how the proposed conditional use is able to address the following:

- F.
- (a) Erosion potential of the site based on topography, drainage, slope, soil type, and vegetative cover and mitigation of erosion potential.
 - (b) The prevention and control of water pollution, including sedimentation, and the potential impacts on floodplain and wetlands.
 - (c) Whether the site has adequate utilities including, acceptable disposal systems.
 - (d) Whether the site has access to roads and highways.
 - (e) Whether the site has suitable ingress and egress.
 - (f) Whether the site is designed to minimize traffic congestion, and the potential effect on traffic flow.

Certification

I certify by my signature that all information presented herein is true and correct to the best of my knowledge. I give permission for the staff of the Sauk County Land Resources & Environment Department to enter my property for the purpose of collecting information to be used as part of the public hearing process. I understand that the conditional use fee is a non-refundable, regardless if the conditional use is approved or denied. I understand that the fee for this application is only for the conditional use request and if permits are required for the project that those will require separate application(s) and/or fee(s). I understand that partial or incomplete applications will be returned to the applicant resulting in the application being removed from the hearing agenda and the submittal deadlines will restart. I further agree to withdraw this application if substantive false or incorrect information has been included.

Applicant/Agent:

Amos W. Malla

Date:

4-26-22

Property Owner Signature

Amos W. Malla

Date:

4-26-22

At the public hearing, the applicant may appear in person or through an agent or an attorney of their choice. The applicant/agent/attorney may present testimony, evidence and arguments in support of the application. All site plans, pictures, etc. become the property of the Land Resources & Environment Department, will remain in the file, and will be public record.

Written Narrative

A.

The use of this building is to build cabinets and/or dovetail drawers to be used on cabinets for other cabinet makers, then there will be a part for storage of our buggys if they are not in use and also will be used as a horse barn. See the floor plans for details. This will be a small 2 or 3 man family business.

B. The plan is to buy rough cut kiln dried lumber and build cabinets and/or cabinet parts and everything we sell will be custom built on site.

C.

As far as business activity: this again will be a 2 or 3 man business in operation 8 to 10 hours a day and 5 or 6 days a week, machines will be inside building and will be run with a lineshaft which will be powered from an engine approximately 90 horsepower all of dust will be run through a dust collection system.

D.

The operation of this business will be strictly on the property described and will require delivery of materials approximately every 2 weeks and should not have any effect on any occupants of the surrounding lands

E. This operation will be designed for trucks to drive up to shop to deliver the materials then turn around in driveway to drive out to road or drive in and back out again. and the same goes for the finished product to leave the shop

F. A. is on next page

b. The closest running water is a creek approximately 600' from site plan

C. This operation will be self efficient- there will be no electrical power to shop, it's a family run business and restrooms will be used in house

D. The site has 1 driveway off of LaRue Road

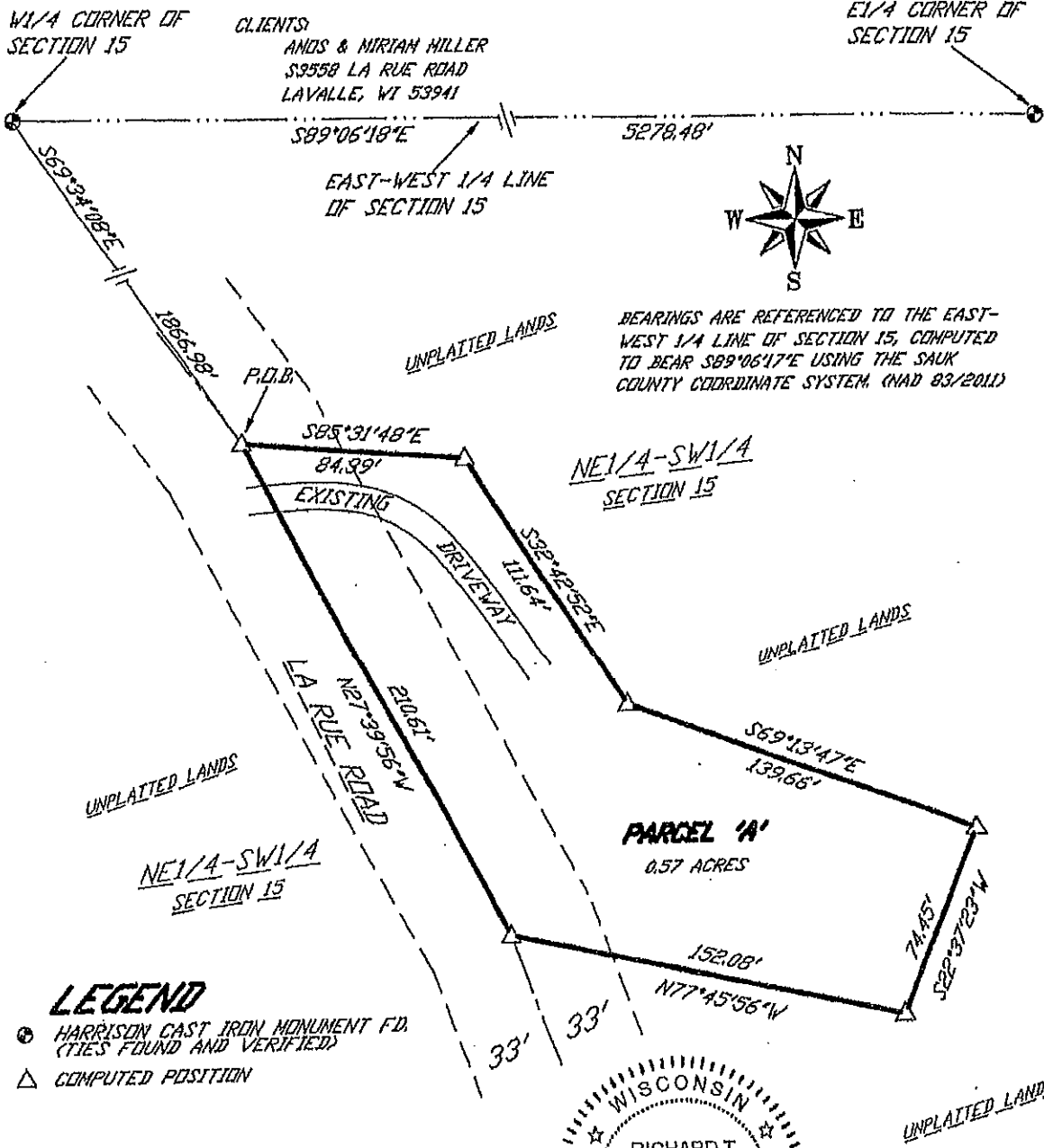
F.
e. Deliveries will come primarily by box trucks and trucks will drive in them back out onto roadway or back in and drive out

F. This operation will have:
minimal effect on traffic flow

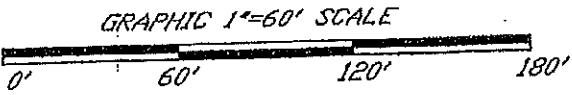
F. A. The building will be built in slope so there should be minimal and/or no fill brought in and we will seed and match the area and if erosion looks to be a problem we will put up silt fence.

SURVEY FOR CONDITIONAL USE PERMIT APPLICATION

A PARCEL OF LAND LOCATED IN THE NE1/4-SW1/4 OF SECTION 15,
T12N, R3E, TOWN OF IRONTON, SAUK COUNTY, WISCONSIN

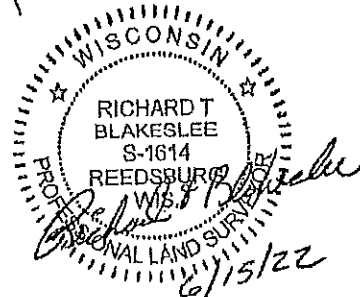


- LEGEND**
- HARRISON CAST IRON MONUMENT F.D. (TIES FOUND AND VERIFIED)
 - △ COMPUTED POSITION



BLAKESLEE LAND SURVEYING
 1228 EAST MAIN STREET
 REEDSBURG, WI 53959
 (608) 524-0402
 FIELD WORK COMPLETED APRIL 08, 2022
 DRAFTED BY J. ALPHY / CHECKED BY R. BLAKESLEE

SURVEYOR'S CERTIFICATE
 I, RICHARD T. BLAKESLEE, PROFESSIONAL LAND SURVEYOR, HEREBY CERTIFY THAT I HAVE SURVEYED, STAKED AND MAPPED THE ABOVE DESCRIBED PARCEL AND HAVE COMPLIED WITH THE PROVISIONS OF A-E 7 OF THE WISCONSIN ADMINISTRATIVE CODE TO THE BEST OF MY KNOWLEDGE AND BELIEF.



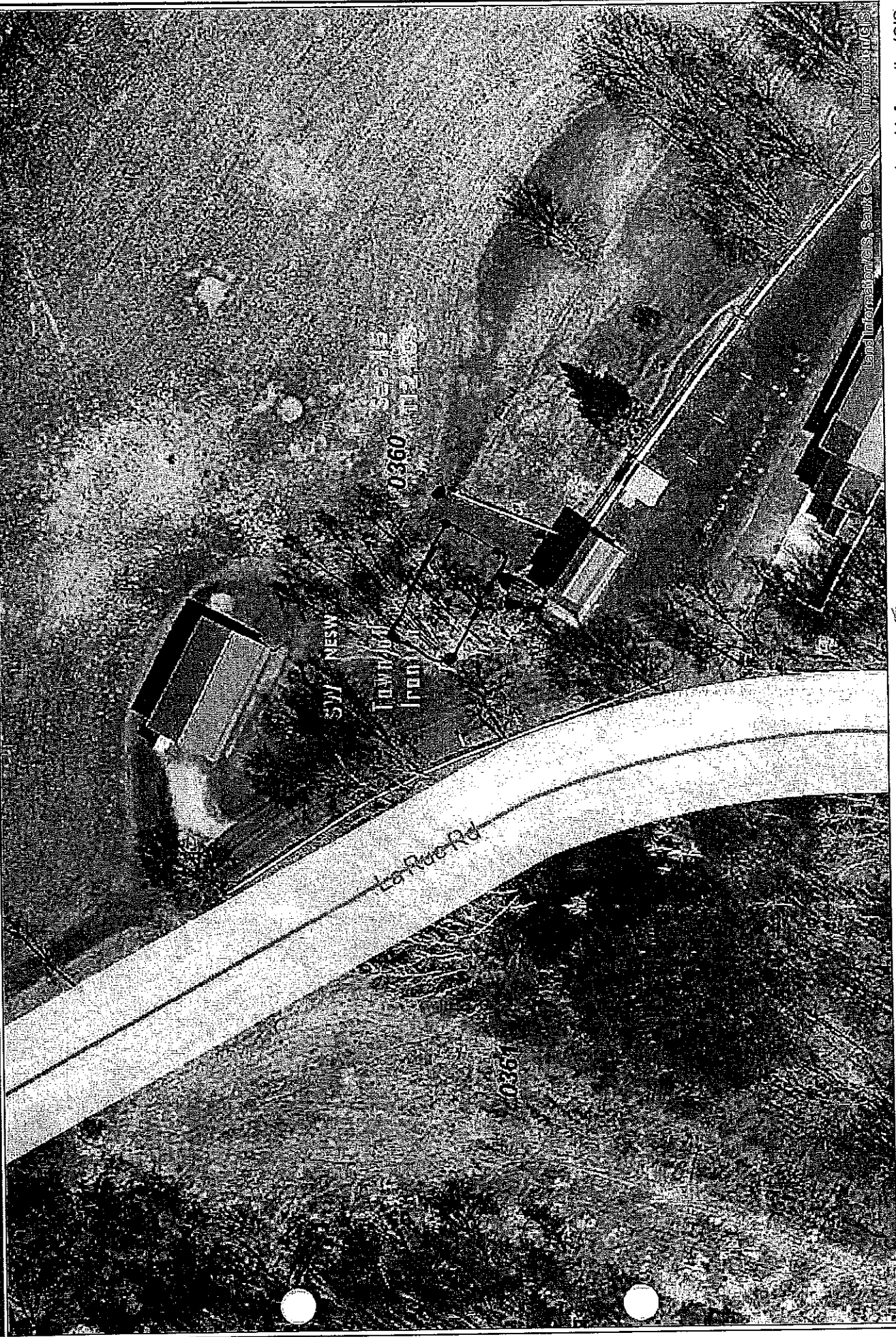
Legal Description for conditional use permit

A parcel of land located in the NE1/4-SW1/4 of Section 15, T12N, R3E, Town of Ironton, Sauk County, Wisconsin; being more fully described as follows:

Commencing at the West ¼ corner of Section 15; thence S69°34'08"E, 1866.98 feet to a point on the center line of La Rue Road, said point being the point of beginning; thence S85°31'48"E, 84.39 feet; thence S32°42'52"E, 111.64 feet; thence S69°13'47"E, 139.66 feet; thence S22°37'23"W, 74.45 feet; thence N77°45'56"W, 152.08 feet to a point on the center line of La Rue Road; thence N27°39'56"W, 210.61 feet along said center line to the point of beginning.

Said parcel contains 0.57 acres, more or less, and is subject to the rights-of-way of La Rue Road and all utility easements of record.

Sauk GIS Web Map



Land Information GIS, Sauk County Land Information GIS



Sauk County Land Information/GIS

8/23/2022

0 0.01 0.02 mi

FOR INFORMATIONAL PURPOSES ONLY. Sauk County does not warrant the accuracy of the data contained herein and makes no warranty with respect to the completeness or validity. Data contained in this map is likely to be out of date and may not reflect the current situation.



Accounting Department

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

PHONE: 608-355-3236
FAX: 608-355-3522
E-Mail: lynn.horkan@saukcountywi.gov

To: Sauk County Board of Supervisors
Date: November 15, 2022
About: September, 2022 3rd Quarter Financial Report – 75.00% of Year

Revenues

Overall, 31.02% of annual revenues have been recognized through June. 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.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	39,006,316	15,110,149	(23,896,167)	38.74%
User Fees	9,770,017	5,768,784	(4,001,233)	59.05%
Sales Tax	9,482,726	8,495,449	(987,277)	89.59%
Intergovernmental Charges	9,003,831	6,305,882	(2,697,949)	70.04%
Licenses & Permits	877,939	876,643	(1,296)	99.85%
Other Taxes	743,195	621,805	(121,390)	83.67%
Rent	688,825	594,200	(94,625)	86.26%
Fines, Forfeitures & Penalties	505,100	369,712	(135,388)	73.20%
Miscellaneous	265,068	211,424	(53,644)	79.76%
Interest	208,025	594,481	386,456	285.77%
Donations	107,250	74,880	(32,370)	69.82%
Total	70,658,292	39,023,410	(31,634,882)	55.23%

- 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 lag the percentages. Grants and aids are the highest revenue source for the County other than property taxes. Additionally, the grants and aids budget includes American Rescue Plan Act funds of \$9,087,507 which have only been minimally spent to date, so only minimally recognized. In Human Services, many Wisconsin Department of Health & Family Services payments are received in July for the first half of the year, approximately \$3.2 million. Transportation aids of \$1,602,000 are received 25% in January, 50% in July, and 25% in October. Local road improvement funds of \$1,000,000 are received in December. Shared revenue of \$771,800 is received 15% in July and 85% in November. CDBG Close Federalized grant funds of \$375,000 will not be received until project(s) are completed.
- User fees seem to be generally on track for the first half of 2022; however, 75% of the County's user fees are generated by the nursing home. With staffing shortages, the Health Care Center has needed to limit admissions, so these revenues are lagging. The Health Care Center is managing their staffing levels to offset the loss of revenues.
- Licenses and permits largely relate to retail food licenses issued by Environmental Health. Budgeted at \$485,000, these dollars are generally received in May through June.
- Other taxes are largely from two areas: Interest and penalty on delinquent taxes (budgeted at \$425,000 for the year, with collections through September of \$322,812) and real estate transfer tax (budgeted \$250,000, collected \$288,600).
- Fines, forfeitures and penalties are typically highest in the summer months.
- Interest earned on invested funds is rebounding as 2022 progresses. Budgeted interest was set conservatively low.
- Donations are slightly lower than budgeted due to congregate meal sites being limited due to COVID restrictions. Losses are moderated by successful restaurant model meal provision and home delivered meals donations.

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 October 31, 2022 follow. This means uncollected delinquent taxes due to Sauk County equal \$1,825,855, which is \$763,219 less than a year ago at this time. Of this total, about 23.87% (\$435,911) was originally levied to fund County operations. The remaining 76.13% (\$1,389,945) was originally levied by schools and other local governments. The second installment of the 2021 levy, collected 2022, was due July 31, 2022.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of Oct 31, 2022	Percent of County-Wide Levy Collected
2021	2022	\$3.85	30,894,764	138,100,508	855,317	99.38%
2020	2021	\$4.33	32,260,337	135,031,406	425,317	99.69%
2019	2020	\$4.44	31,730,876	132,115,600	265,281	99.80%
2018	2019	\$4.53	31,162,356	128,506,425	116,142	99.91%
2017	2018	\$4.68	30,969,018	124,864,925	91,811	99.93%
2016	2017	\$4.72	30,351,664	122,692,581	8,574	99.99%
2015	2016	\$4.76	30,183,042	123,046,787	8,596	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	9,757	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	17,957	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%
Uncollected Taxes as of October 31, 2022					1,825,855	
One Year Ago - Uncollected Taxes as of October 31, 2021					2,589,075	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during August, vendors report and remit the sales tax to the State at the end of September, the State processes the information throughout October, and the County receives its payment at the end of October. Therefore, the County's financial reports as of the end of October only contain sales made through August. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County increased its sales tax budget for 2022 to \$9,482,726.

Adjusting the budget for historical seasonal receipts, 2022 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2017	2018	2019	2020	2021	2022	Average 2017-2021 Cumulative % of Year	Actual 2022 Cumulative % of Budget
March	January	601,459	583,943	572,392	595,656	613,343	770,903	6.11%	8.13%
April	February	576,910	454,734	554,971	679,216	874,520	899,016	12.58%	17.61%
May	March	708,391	849,721	806,945	544,024	920,724	891,882	20.47%	27.02%
June	April	792,838	732,946	671,737	517,762	955,540	1,176,994	28.03%	39.43%
July	May	705,028	690,120	800,087	787,082	1,013,299	923,294	36.26%	49.16%
August	June	930,001	1,151,529	1,172,155	891,529	1,146,590	1,224,783	47.16%	62.08%
September	July	1,092,529	1,025,166	881,359	931,365	1,530,432	1,524,487	58.41%	78.16%
October	August	907,831	900,579	1,088,730	1,054,110	998,997	1,084,090	68.61%	89.59%
November	September	840,633	950,737	889,289	684,237	913,085		77.42%	
December	October	689,892	588,679	584,826	783,685	977,483		84.89%	
January	November	545,827	691,162	752,038	686,268	732,450		91.91%	
February	December	781,584	764,150	686,142	735,956	959,802		100.00%	
Sales Tax Collected		9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	8,495,449		
Sales Tax Budgeted		8,020,000	8,775,658	8,775,658	9,889,000	9,157,074	9,482,726		
Collected in Excess of (Below) Budget		1,152,923	607,809	685,014	(998,111)	2,479,189	(987,277)		

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, 62.61% of annual expenditures (excludes capital outlay) have been recognized through September. 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
Capital Outlay	52,579,939	5,362,307	47,217,632	10.20%
Supplies & Services	45,674,719	27,628,470	18,046,249	60.49%
Wages & Salaries	40,141,397	26,072,661	14,068,736	64.95%
Labor Benefits	15,766,398	9,897,492	5,868,906	62.78%
Total	101,582,514	63,598,623	37,983,891	62.61%

Current Sauk County 2022 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	2019 Total for Year	2020 Total for Year	2021 Total for Year	2022 Annual Budget	Actual through Sept 2022	Avg 2018-2021	2022 % of Budget
Interest Collected on Delinquent Taxes	632,981	518,496	489,276	425,000	322,812	38%	78%
Interest Earned on Investments	942,411	495,248	114,685	136,000	386,073	58%	84%
Real Estate Transfer Tax	250,602	297,037	354,357	250,000	288,600	42%	72%
Register of Deeds Filing Fees	300,102	346,040	338,550	285,000	224,383	46%	73%
LRE Land Use Permits	91,632	114,090	104,765	90,000	87,376	45%	80%
LRE Sanitary Permits	72,305	95,925	103,980	62,000	78,955	39%	76%

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 increasing interest rates. 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. Weighted interest rates have increased from second quarter, 0.79% to third quarter, 1.95%.

General Investments as of:	December 31, 2019	December 31, 2020	December 31, 2021	Sept 30, 2022
Liquid Cash	\$ 2,352,298.11	\$ 1,996,088.06	\$ 1,508,090.49	\$ 501,877.40
Local Government Investment Pool	20,649,845.61	26,363,095.98	28,268,281.84	30,683,603.98
Certificates of Deposit	31,959,111.75	27,420,308.31	27,332,813.25	23,847,739.73
Money Markets	3,417.70	5,067.50	4,269.60	4,138,555.37
Total General Investments	\$ 54,964,673.17	\$ 55,784,559.85	\$ 57,113,455.18	\$ 59,171,776.48
Weighted Average Interest Rate	1.78%	0.31%	0.11%	1.95%

Contingency fund: At this point, the Finance Committee has officially heard from one department that expects a possible budget overage in 2022.

The 2022 contingency fund is originally \$350,000, all of which is funded by general fund balance.

Contingency Fund 2022 Appropriation		\$350,000
Court Commissioner	-\$20,290	
Total Possible Uses		-\$20,290
Remaining 2022 Contingency Fund Balance		\$329,710

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 September 30, 2022

Percent of Year Complete

	General Government				Justice & Public Safety				Public Works			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
75.00%												
Revenues												
Property Taxes	(\$3,173,129)	(\$2,379,847)	(\$793,282)	75.00%	\$16,082,163	\$12,061,622	(\$4,020,541)	75.00%	\$4,582,529	\$3,436,897	(\$1,145,632)	75.00%
Other Taxes	743,195	621,805	(121,390)	83.67%	0	0	0	—	0	0	0	—
Sales Tax	9,482,726	8,495,449	(987,277)	89.59%	2,626,701	732,012	(1,894,689)	27.87%	2,834,042	1,230,652	(1,603,390)	48.72%
Grants & Aids	5,094,882	1,168,828	(3,926,053)	22.94%	34,040	29,625	(4,415)	87.03%	0	0	0	—
Licenses & Permits	10,500	14,235	3,735	135.57%	422,500	296,168	(126,332)	70.10%	0	0	0	—
Fines, Forfeitures & Penalties	3,500	10,270	6,770	293.44%	903,916	648,641	(255,275)	71.76%	50,000	37,059	(12,941)	74.12%
User Fees	538,025	420,274	(117,751)	78.11%	1,400,880	1,063,711	(337,169)	75.93%	4,257,829	3,173,220	(1,084,609)	74.53%
Intergovernmental Charges	2,973,320	1,919,604	(1,053,716)	64.56%	0	0	0	—	0	0	0	—
Donations	0	0	0	—	80	0	(80)	0.00%	31,000	154,788	123,788	499.32%
Interest	156,945	407,535	250,590	259.67%	0	0	0	—	0	0	0	—
Rent	588,825	594,200	(94,625)	86.26%	172,000	140,400	(31,600)	81.63%	0	3,794	3,794	—
Miscellaneous	67,318	37,944	(29,374)	56.37%	110,000	82,500	(27,500)	75.00%	0	660,384	660,384	—
Transfers from Other Funds	26,000	173,667	147,667	667.95%	0	0	0	—	38,000,000	0	(38,000,000)	0.00%
Bond / Note Proceeds	0	0	0	—								
Total Revenues	16,612,107	11,483,965	(5,128,142)	69.13%	21,752,280	15,054,680	(6,697,600)	69.21%	49,555,400	8,696,793	(40,858,607)	17.55%
Expenses / Expenditures												
Wages & Salaries	4,330,976	2,819,220	1,511,756	65.09%	11,376,410	7,982,821	3,393,589	70.17%	3,832,646	2,529,984	1,302,662	66.01%
Labor Benefits	1,473,743	958,737	515,006	65.05%	4,712,990	3,273,752	1,439,238	69.46%	1,638,369	983,203	655,166	60.01%
Supplies & Services	5,142,185	3,104,038	2,038,147	60.36%	4,500,249	2,974,571	1,525,678	66.10%	6,569,041	4,328,507	2,240,534	65.89%
Debt Service - Principal	0	0	0	—	0	0	0	—	0	0	0	—
Debt Service - Interest	0	0	0	—	0	0	0	—	0	956,164	(956,164)	—
Capital Outlay	8,047,365	1,689,244	6,358,121	20.99%	2,308,639	1,663,178	645,461	72.04%	38,880,000	1,260,161	37,619,839	3.24%
Transfers to Other Funds /												
Debt Issuance Costs	1,028,673	1,431,889	(403,216)	139.20%	110,000	82,500	27,500	75.00%	6,000	21,182	(15,182)	353.03%
Total Expenditures	20,022,942	10,003,128	10,019,814	49.96%	23,008,288	15,976,823	7,031,465	69.44%	50,926,056	10,079,201	40,846,855	19.79%
Functional Expenditures as % of												
Total Expenditures	12.81%	13.95%			14.72%	22.28%			32.57%	14.06%		
	(\$3,410,835)	\$1,480,837	\$4,891,672		(\$1,256,008)	(\$922,143)	\$333,865		(\$1,370,656)	(\$1,382,408)	(\$11,752)	

Notes on % of Budget Differing from Expected +/- 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 July, 2022 sales (58.41% as seasonally adjusted).

A Includes American Rescue Plan Act (ARPA) grants to be spent of \$2,995,000, revenue recognized to date is \$307,951

A Grants & Aids includes shared revenues (\$771,752) which are received 15% in July and 85% in November.

B Interest rates have rebounded slightly above conservative budget estimates.

C Includes American Rescue Plan Act (ARPA) grants to be spent of \$1,283,000, revenue recognized to date is \$72,773.

D Highway Transportation Aids of \$1,575,000 are received are received 25% in January, 50% in July, and 25% in October

E Interest on Highway bond proceeds was not budgeted, received \$106,729 to date.

Sauk County Financial Report
as of September 30, 2022

Percent of Year Complete

Percent of Year Complete	Health & Human Services				Conservation, Development, Recreation, Culture & Education				Totals				
	Favorable /			% of Budget	Favorable /			% of Budget	Favorable /			% of Budget	
	Budget	Actual	(Unfavorable)		Budget	Actual	(Unfavorable)		Budget	Actual	(Unfavorable)		
75.00%													
Revenues													
Property Taxes	\$11,593,931	\$8,695,448	(\$2,898,483)	75.00%	\$1,809,270	\$1,356,953	(\$452,318)	75.00%	\$30,894,764	\$23,171,073	(\$7,723,691)	75.00%	
Other Taxes	0	0	0	---	0	0	0	---	743,195	621,805	(121,390)	83.67%	
Sales Tax	0	0	0	---	0	0	0	---	9,482,726	8,495,449	(987,277)	89.59%	
Grants & Aids	24,263,974	11,627,082	(12,636,892)	47.92% F	4,386,717	351,575	(4,035,142)	8.01% J	39,006,316	15,110,149	(23,896,167)	38.74%	
Licenses & Permits	562,099	581,481	19,382	103.45% G	271,300	251,303	(19,998)	92.63%	877,939	876,643	(1,296)	99.85%	
Fines, Forfeitures & Penalties	72,600	53,520	(19,080)	73.72%	6,500	9,754	3,254	150.08%	505,100	369,712	(135,388)	73.20%	
User Fees	8,008,819	4,394,450	(3,614,369)	54.87% H	269,257	268,359	(898)	99.67%	9,770,017	5,768,784	(4,001,233)	59.05%	
Intergovernmental Charges	204,240	62,466	(141,774)	30.58% I	167,562	86,882	(80,680)	51.85%	9,003,831	6,305,882	(2,697,949)	70.04%	
Donations	106,750	74,880	(31,870)	70.15%	500	0	(500)	0.00%	107,250	74,880	(32,370)	69.82%	
Interest	20,000	32,143	12,143	160.71%	0	15	15	---	208,025	594,481	386,456	285.77%	
Rent	0	0	0	---	0	0	0	---	688,825	594,200	(94,625)	86.26%	
Miscellaneous	3,250	13,459	10,209	414.13%	22,500	15,827	(6,673)	70.34%	265,068	211,424	(53,644)	79.78%	
Transfers from Other Funds	1,028,673	771,505	(257,168)	75.00%	0	0	0	---	1,164,673	1,688,056	523,383	144.94%	
Bond / Note Proceeds	0	0	0	---	0	0	0	---	38,000,000	0	(38,000,000)	0.00%	
Total Revenues	45,864,336	26,306,434	(19,557,902)	57.36%	6,933,606	2,340,667	(4,592,939)	33.76%	140,717,729	63,852,539	(76,865,190)	45.40%	
Expenses / Expenditures													
Wages & Salaries	19,170,155	11,773,893	7,396,262	61.42%	1,431,210	966,742	464,468	67.55%	40,141,397	26,072,661	(14,068,736)	64.95%	
Labor Benefits	7,451,793	4,346,701	3,105,092	58.33%	489,503	335,098	154,405	68.46%	15,766,398	9,897,492	(5,868,906)	62.78%	
Supplies & Services	20,291,379	14,965,132	5,306,247	73.85%	9,171,865	2,236,222	6,935,643	24.38% J	45,674,719	27,628,470	(18,046,249)	60.49%	
Debt Service - Principal	600,000	0	900,000	0.00%	0	0	0	---	0	0	0	---	
Debt Service - Interest	128,673	105,038	23,635	81.63%	0	0	0	---	128,673	1,061,202	(932,529)	824.73%	
Capital Outlay	1,982,466	368,662	1,613,804	18.60%	1,361,469	381,062	980,407	27.99%	52,579,939	5,362,307	(47,217,632)	10.20%	
Transfers to Other Funds /													
Debt Issuance Costs	20,000	152,484	(132,484)	762.42%	0	0	0	---	1,164,673	1,688,055	(523,382)	144.94%	
Total Expenditures	49,944,466	31,731,910	18,212,556	63.53%	12,454,047	3,919,125	8,534,922	31.47%	156,355,799	71,710,187	(84,645,612)	45.86%	
Functional Expenditures as % of													
Total Expenditures	31.94%	44.25%			7.97%	5.47%			100.00%	100.00%			
	(\$4,080,130)	(\$5,425,476)	(\$1,345,346)		(\$5,520,441)	(\$1,578,459)	\$3,941,982		(\$15,638,070)	(\$7,827,649)	\$7,810,421		

Notes on % of Budget Differing from Expected +/- 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

F Human Services Wis Dept of Health & Family Services payments received through September, \$2,756,499.

G Retail food licenses of \$485,000 are largely received in April-June.

H Health Care Center fees lag budget due to limited admissions and staff shortages.

I Due to staffing shortages at the Health Care Center, the HCC is cutting back on the meals prepared for the ADRC.

J Includes American Rescue Plan Act (ARPA) grants to be spent of \$3,267,000, revenue recognized to date \$53,550.

J CDBG Close Federalized grant funds of \$375,127 will not be received until project(s) completed

SAUK COUNTY FINANCIAL REPORT (Unaudited)
September 30, 2022
Percent of Year Complete 75.00%

Department / Account Title	2022 Expense		Year-to-Date	% of	2022 Revenue		Year-to-Date	% of	2022 Net	
	Excluding Addition to Fund Balance	Budget	Expenses	Budget	Budget Excluding Carryforwards or Fund Bal Use	Revenues	Revenues	Budget	December 31, 2021	September 30, 2022
General Fund Property Tax	0	0	0	-	-9,105,736	-6,629,302	75.00%	75.00%	2,276,434	
Miscellaneous Sales Tax	0	0	0	-	130	117	90.08%	90.08%	(13)	
County Sales Tax	0	0	0	-	9,482,726	8,495,449	89.59%	89.59%	(987,277)	
Shared Revenue	0	0	0	-	771,762	115,763	15.00%	15.00%	(655,989)	
Computer Aid	0	0	0	-	95,744	95,861	100.12%	100.12%	117	
Personal Property Aid	0	0	0	-	215,540	215,541	100.00%	100.00%	1	
Personal Property Aid - TIF Adjustments	0	0	0	-	23,241	23,241	100.00%	100.00%	(0)	
Indirect Cost Reimbursement	0	0	0	-	147,690	114,396	77.45%	77.45%	(33,304)	
American Rescue Plan Act	0	0	0	-	674,101	0	0.00%	0.00%	(674,101)	
Arts & Humanities Grants	0	0	0	-	9,090	9,090	100.00%	100.00%	0	
Sale of County-Owned Property	0	0	0	-	7,000	0	0.00%	0.00%	(7,000)	
Miscellaneous Revenues	0	0	0	-	2,000	517	25.87%	25.87%	(1,483)	
Transfer from Human Services	0	0	0	-	5,000	134,161	2683.22%	2683.22%	129,161	
Transfer from Health Care Center	0	0	0	-	15,000	18,324	122.16%	122.16%	3,324	
Transfer from Highway	0	0	0	-	6,000	21,182	353.03%	353.03%	15,182	
Miscellaneous Expenses	2,000	6,345	6,345	317.27%	0	0	-	-	(4,345)	
Charitable/Penal Fines, Misc	1,126	1,126	0	100.02%	0	0	-	-	(0)	
Outside Agencies	125,080	125,000	125,000	99.94%	0	0	-	-	80	
Contingency Fund Remaining	350,000	0	0	0.00%	0	0	-	-	350,000	
Contingency Fund Used	0	0	0	-	0	0	-	-	0	
Tri-County Airport	374,687	0	0	0.00%	0	0	-	-	374,687	
Wisconsin River Rail Transit	30,000	30,000	0	100.00%	0	0	-	-	0	
Sauk County Libraries	1,228,129	1,221,884	1,221,884	99.85%	0	0	-	-	4,245	
Arts & Humanities	60,995	53,030	53,030	86.94%	0	0	-	-	7,965	
UW-Baraboo / Sauk County	465,000	55,000	55,000	12.09%	0	0	-	-	400,000	
Transfer to Health Care Center (for debt service)	1,028,673	771,505	771,505	75.00%	0	0	-	-	257,168	
Transfer to Highway (for debt service)	0	660,384	660,384	-	0	0	-	-	(660,384)	
TOTAL GENERAL FUND NON-DEPARTMENTAL	3,653,690	2,924,274		80.04%	2,349,278	2,414,330	102.77%		794,468	
County Board	212,671	114,886	114,886	54.02%	205,171	153,878	75.00%	75.00%	46,492	
Clerk of Courts	1,355,330	979,971	979,971	72.30%	1,355,330	1,006,513	74.26%	74.26%	26,542	
Circuit Courts	955,373	639,199	639,199	66.91%	946,373	766,023	81.03%	81.03%	136,824	
Court Commissioner	221,742	169,960	169,960	76.65%	221,742	165,687	74.72%	74.72%	(4,273)	
Register in Probate	206,926	181,868	181,868	87.89%	206,926	163,809	79.16%	79.16%	(18,059)	
Accounting	955,544	629,945	629,945	65.93%	804,953	602,724	74.88%	74.88%	123,370	
County Clerk / Elections	515,184	304,617	304,617	59.13%	515,184	410,099	79.60%	79.60%	105,482	
Personnel	729,196	370,236	370,236	50.77%	346,105	418,042	65.84%	65.84%	142,019	
Treasurer	346,105	271,471	271,471	78.44%	346,105	519,044	149.97%	149.97%	247,572	
Register of Deeds	265,552	183,722	183,722	69.19%	265,552	311,123	117.16%	117.16%	127,401	
District Attorney / Victim Witness	671,210	486,251	486,251	72.44%	671,210	514,891	77.20%	77.20%	31,916	
Corporation Counsel	856,425	560,759	560,759	65.48%	719,725	56,266	7.82%	7.82%	(80,831)	
Surveyor	75,021	67,144	67,144	89.50%	75,021	56,266	75.00%	75.00%	(10,878)	
Building Services	9,658,518	3,284,135	3,284,135	34.00%	3,176,988	1,960,356	62.65%	62.65%	5,187,751	
Sheriff	17,707,085	12,589,963	12,589,963	70.99%	17,707,085	12,018,235	67.87%	67.87%	(551,728)	
Coroner	227,987	108,676	108,676	47.67%	227,987	171,020	75.01%	75.01%	62,344	
Emergency Management	301,027	159,602	159,602	53.02%	300,027	178,169	59.38%	59.38%	19,568	
Administrator	2,391,540	532,974	532,974	22.38%	2,198,240	525,449	23.90%	23.90%	175,775	
Management Information Systems	3,856,859	2,073,117	2,073,117	53.75%	3,294,302	2,269,672	68.90%	68.90%	759,112	
Justice, Diversion, & Support	789,208	370,850	370,850	46.99%	737,499	382,946	51.92%	51.92%	63,805	
Public Health	4,037,343	2,550,001	2,550,001	63.16%	3,346,386	2,191,535	65.49%	65.49%	332,491	
WIC	413,520	274,665	274,665	66.42%	394,178	189,451	48.05%	48.05%	(65,871)	
Environmental Health	1,292,556	448,184	448,184	34.68%	677,724	655,672	96.75%	96.75%	822,310	
Child Support	1,057,544	701,635	701,635	66.38%	1,044,652	630,091	60.31%	60.31%	(58,923)	
Veterans Service	449,265	299,130	299,130	66.58%	424,893	323,632	76.22%	76.22%	49,075	
Land Resources & Environment	7,546,484	1,753,884	1,753,884	23.24%	5,843,994	1,874,844	33.79%	33.79%	1,923,449	
Extension Education	426,350	198,525	198,525	46.56%	419,486	291,929	69.59%	69.59%	100,278	
TOTAL GENERAL FUND	61,165,285	33,209,956		54.30%	49,110,063	31,813,767	64.78%		10,659,144	
									50,301,203	-1,396,088
										48,905,114

GENERAL FUND TOTAL

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2022
Percent of Year Complete 75.00%

Department / Account Title

Department / Account Title	2022 Expense Budget		% of Budget	2022 Revenue Budget Excluding Carryforwards or Fund Bal Use		% of Budget	2022 Net Income/Adj		2022 Net Income/Adj	
	Excluding Addition to Fund Balance	Year-to-Date Expenses		Year-to-Date Revenues	Year-to-Date Revenues		December 31, 2021	September 30, 2022	December 31, 2021	September 30, 2022
Aging & Disability Resource Center	2,848,585	1,875,528	65.84%	2,551,985	1,885,370	73.88%	1,426,212	9,842	1,426,212	1,436,065
Human Services	26,571,780	19,828,926	74.82%	26,333,515	14,540,900	55.22%	2,020,311	-5,288,026	2,020,311	-3,257,715
Jail Fund	110,000	82,500	75.00%	110,000	67,057	60.96%	0	-15,443	0	-15,443
Land Records Modernization	786,828	468,851	59.59%	701,600	554,111	80.40%	395,015	95,259	395,015	490,275
Landfill Remediation	110,969	60,194	54.24%	25,000	26,878	107.51%	4,771,799	-33,316	4,771,799	4,738,483
Drug Seizures	11,100	9,188	82.76%	6,580	0	0.00%	44,386	-9,186	44,386	35,200
Community Development Block Grant	650,127	251,573	40.23%	650,127	58,296	8.97%	-54,168	-203,278	-54,168	-257,446
CDBG Housing Rehabilitation	20,000	250	1.25%	20,000	15,599	77.99%	18,040	15,349	18,040	33,389
TOTAL SPECIAL REVENUE FUNDS	31,109,399	22,587,008	72.61%	30,388,807	17,158,210	56.44%	8,621,566	-5,428,798	8,621,566	3,192,798
HEALTH CARE CENTER FUND	13,127,067	5,603,753	42.69%	11,066,963	5,972,754	53.07%	9,326,416	269,000	9,326,416	9,595,416
Highway	50,410,400	9,999,007	19.82%	49,530,400	8,669,915	17.50%	15,014,005	-1,319,092	15,014,005	13,694,913
Insurance	69,800	60,166	86.20%	135,454	61,797	45.62%	442,165	1,631	442,165	443,796
Workers Compensation	452,052	235,519	52.10%	452,052	289,236	63.98%	733,388	53,718	733,388	787,106
TOTAL INTERNAL SERVICE FUNDS	50,932,252	10,284,692	20.19%	50,117,906	9,020,949	18.00%	16,189,559	-1,263,743	16,189,559	14,925,916
Dog License	21,806	24,878	114.09%	24,000	16,859	70.24%	1,590	-8,019	1,590	-6,429
TOTAL TRUST & AGENCY FUNDS	21,806	24,878	114.08%	24,000	16,859	70.24%	1,590	-8,019	1,590	-6,429
TOTAL COUNTY	156,355,799	71,710,187	45.86%	140,717,729	63,862,539	45.40%	84,440,364	-7,827,649	84,440,364	76,612,715

CURRENT DEBT PRINCIPAL BALANCE

2017 HCC Refunding Bonds (final payment 2027)	4,980,000
2019 HCC Refunding Bonds (2023)	1,005,000
2022 Highway Bonds (2041)	45,000,000
HCC Principal Payments are Due Each October 1	50,985,000
Hwy Principal Payment is Due Each April 1	

GENERAL FUND BALANCE DETAIL

	December 31, 2021	2022 Net Income/Adj	September 30, 2022
Nonspendable - Inventories	23,504	0	23,504
Nonspendable - Prepaid Items	51,733	0	51,733
Nonspendable - Long-Term Receivable (Delinquent)	1,141,852	0	1,141,852
Nonspendable - Interfund Receivable (Tri-County)	271,909	0	271,909
Assigned - Contracts in Progress (Encumbrances)	1,474,323	0	1,474,323
Assigned - Carryforward Funds	2,752,749	0	2,752,749
Assigned - Highway Facility/Equipment	5,000,000	0	5,000,000
Assigned - Subsequent Yr Budgeted Fund Bal Us	7,776,737	0	7,776,737
*Unassigned - Working Capital	19,929,479	1,436,708	21,366,187
*Unassigned	11,878,916	-2,832,796	9,046,119
TOTAL GENERAL FUND BALANCE	50,301,203	-1,396,088	48,905,114

* County Reserves (working capital and unassigned)

	31,808,395	-1,396,088	30,412,306
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RESOLUTION# 96-2022

Resolution to create the Committee on Consolidation of Committees.

Resolution offered by the Executive & Legislative Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

BACKGROUND: The County Board changed the administrative structure of Sauk County by creating the County Administrator position. The change to an Administrator style of County government also means that the County Board can focus on its policy making role and rely on the Administrator to see that those policies are being followed/implemented which results in requiring less Committee oversight. Several committees are conducting very brief meetings as compared to 2019 and earlier. Additionally, there are several items that are routinely run through multiple committees because of the overlap in responsibilities. A number of counties across Wisconsin have reviewed their committee structures and found ways to merge committees reducing the number of required meetings and saving their county's expense in Supervisor per diem and mileage along with staff time, and other related expenses. This committee will see if there are similar opportunities in Sauk County and shall provide a report to the County Board no later than October 2023 for consideration as part of the 2024 budget and prior to the candidate filing period for the 2024 Supervisor elections that begins in December 2023.

The Committee on Consolidation of Committees shall consist of 10 County Board Supervisors appointed by the County Board Chair. The Committee may call upon Department Heads and other staff to complete their assigned duties.

THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors that the Committee on the Consolidation of Committees is hereby created; and

BE IT FURTHER RESOLVED, that the Committee on the Consolidation of Committees shall consist of 10 County Board Supervisors appointed by the County Board Chair and may call upon Department Heads and staff for assistance in completing the duties of the Committee; and

BE IT FURTHER RESOLVED, that the Committee on Consolidation of Committees is charged with the duty to review the current Sauk County Committee structure and make recommendations to the full County Board regarding consolidation of standing committees.

BE IT FURTHER RESOLVED, the Committee on the Consolidation of Committees shall present their findings, conclusions, and recommendations to the full County Board no later than the October 2023 County Board meeting.

Approved for presentation to the County Board by the Executive & Legislative Committee, this 4th day of October, 2022.

15th November, 2022

Consent Agenda Item: [] YES [X] NO

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

Vote Required: Majority = ____ 2/3 Majority = X 3/4 Majority = ____

The County Board has the legal authority to adopt: Yes X No _____ as reviewed by the Corporation Counsel, *[Signature]*, Date: _____

10.11.2022

Offered and passage moved by:

~~Timothy McCumber, Chair~~

Supervisor John M. Deitrich

Supervisor Marty Krueger

Supervisor Brian L. Peper

Supervisor Carl Gruber

Fiscal Note: Estimated per diem and mileage costs for 10-member Committee on Consolidation of Committees is \$10,800 and not currently budgeted.

MIS Note: None

Amendment to Resolution #96-2022: To Create the Committee on Consolidation of Committees

Line 33, after the word "Chair" add in parentheses: (Tim McCumber, John Dietrich, Marty Krueger, Dennis Polivka, Pat Rego, Bryant Hazard, Mike Flint, Brian Peper, Carl Gruber, Smooth Detter)

Line 34 after the word "upon" add: the County Administrator, Corporation Counsel, County Clerk, UW-Extension Community Development Director and other

Lines 31-34 would now read as follows (additions underlined):

BE IT FURTHER RESOLVED, that the Committee on the Consolidation of Committees shall consist of 10 County Board Supervisors appointed by the County Board Chair (Tim McCumber, John Dietrich, Marty Krueger, Dennis Polivka, Pat Rego, Bryant Hazard, Mike Flint, Brian Peper, Carl Gruber, Smooth Detter) and may call upon the County Administrator, Corporation Counsel, County Clerk, UW-Extension Community Development Director and other Department Heads and staff for assistance in completing the duties of the Committee; and

RESOLUTION # 101-2022

Resolution For Sauk County to Contribute the Local Share - Phase 3 of the Merrimac Bridge Refurbishing and Upgrade

Resolution offered by the Economic Development Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

BACKGROUND: The Merrimac Rail Bridge Rehabilitation Project will ensure the Bridge is Refurbished and Upgraded to handle 268,000 pounds per rail car. Currently, due to the age and conditions of the bridge, rail cars are only allowed to carry 240,000 pounds. If the bridge is not upgraded, then the weight limit for the bridge will be downgraded to 208,000 pounds. This weight limit downgrade will have a significant economic impact on the communities of Baraboo, Lone Rock, Reedsburg and the thirteen local shippers that use the rail, potentially impacting thousands of jobs in Sauk County. Phase I and Phase II of the project have been completed. For Phase III of the project, which includes the refurbishing and upgrading of the Bridge, WATCO Railroads received a significant grant from the WisDOT for completion. When the bids were received, they came in significantly higher than anticipated. Wisconsin and Southern Railroad (WSOR) and WisDOT are asking for a local contribution to move toward completion of the bridge. State and Federal contributions to this project have been maximized and the local share cannot include any state or federal funds, for example American Rescue Plan Act (ARPA). To cover the financial gap, WSOR will contribute \$865,245 towards the local match. Sauk County's share of the local match will be \$865,245 with the mutual understanding and agreement that WSOR and WisDOT will work with Dane County to establish an "end point" for conversion of the rail corridor in Dane County, allowing for the expansion of the Great Sauk State Trail and Walking Iron Trail in Dane County. The agreement with WSOR and WisDOT also involves extending the northeastern end of the Great Sauk State Trail to Goette Road. The Sauk County funding will be excess Sales Tax in the General Fund in the following increments: 40% in 2023, 40% in 2024 and 20% in 2025

THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors that \$865,245 is allocated to the Merrimac Rail Bridge Rehabilitation Project with the mutual understanding and agreement that WSOR and WisDOT will work with Dane County to establish an "end point" for conversion of the rail corridor in Dane County allowing for the expansion of the Great Sauk State Trail and Walking Iron Trail in Dane County and extending the northeastern end of the Great Sauk State Trail to Goette road.

BE IT FURTHER RESOLVED, that the Sauk County funds will be excess sales tax in the General Fund in the following increments: 40% in 2023, 40% in 2024 and 20% in 2025

Approved for presentation to the County Board by the Economic Development and Finance Committees, this 15th day of November, 2022

Consent Agenda Item: ☐ YES ☒ NO

Fiscal Impact: ☐ None ☐ Budgeted Expenditure ☒ Not Budgeted

Vote Required: Majority = _____ 2/3 Majority = X 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes X No _____ as reviewed
by the Corporation Counsel, _____, Date:
_____.

Offered and passage moved by:

Committee Chair Timothy McCumber

Committee Chair Marty Krueger

Supervisor Robert Prosser

Supervisor Lynn Eberl

Supervisor Brandon Lohr

Supervisor Richard "Mike" Flint

Supervisor Carl Gruber

Supervisor Thomas Dorner

Supervisor Bryant Hazard

Supervisor Timothy McCumber

Supervisor Mark "Smooth" Detter

Supervisor Marty Krueger

Fiscal Note: 2022 Sauk County sales tax collection is projected to be \$1.5 million greater than budgeted, the excess collections will be moved to General Fund Balance. The remaining General Fund Balance after the \$865,245 assignment is well above the amount required by Sauk County's working capital policy. *JMA*

MIS Note: No MIS impact

1 **GENERAL CODE OF SAUK COUNTY, WISCONSIN**
2 **ORDINANCE AMENDMENT # 13-2022**

3
4 **Ordinance Amendment to Sauk County Code 43.08, Establishing The Fee To**
5 **Be Charged For An Expedited Marriage License Waiving The Three-Day**
6 **Waiting Period On Marriage License Issuance.**

7
8 **Ordinance Amendment offered by Executive & Legislative Committee**

9
10 **BACKGROUND:**

11 Wis. Stat. § 765.15 & 770.17 states that each County Clerk shall receive as a fee for
12 each license granted the sum of \$49.50, of which \$24.50 shall become a part of the
13 funds for the county, and \$25.00 shall be paid into the state treasury.

14
15 Wis Stat. § 765.08(2) establishes that the County Clerk may, at her discretion, issue a
16 marriage license within less than 3 days after application if the applicant pays an
17 additional fee of not more than \$25.00 to cover any increased processing incurred by the
18 county. The county clerk shall pay this fee to the county treasury.

19
20 Sauk County currently charges \$80.00 for a marriage license and an additional \$10.00
21 for the waiver fee. The \$10.00 waiver fee has not been increased since 2009 by
22 Resolution No. 98-2009.

23
24 The County Clerk proposes to raise the waiver fee from \$10.00 to \$20.00 effective
25 January 1, 2023. A majority of the waivers granted are for out of state residents who
26 come to Sauk County for their marriage ceremony, having little impact on the residents
27 of Sauk County. Surrounding counties fees for marriage licenses and waivers would
28 remain higher but would bring Sauk County more into alignment. (Columbia County,
29 Adams County and Juneau County: marriage license- \$85.00; waiver- \$25.00)

30
31 The language for the domestic partnership agreement can be removed, as the County
32 Clerk's Office no longer issues domestic partnerships. (Wis. Stat. § 770.07)

33
34 **NOW, THEREFORE, THE SAUK COUNTY BOARD OF SUPERVISORS DOES**
35 **ORDAIN AS FOLLOWS:**

36 Section 1. Any existing ordinances, codes, resolutions, or portions thereof in
37 conflict with this ordinance shall be and hereby are repealed as far as any conflict exists.

38 Section 2. This ordinance shall take effect the day after passage and publication
39 as required by law.

40 Section 3. If any claims, provisions or portions of this ordinance are adjudged
41 unconstitutional or invalid by a court of competent jurisdiction, the remainder of this
42 ordinance shall not be affected thereby.

43 Section 4. Section 43.08 of the General Code of Sauk County, Wisconsin, is
44 amended as follows [additions noted by underline, deletions noted by strikethrough]:

45
46 (b) Waiver fee for expedited marriage license ~~or domestic partnership agreement:~~
47 \$~~10.00~~ \$20.00, subject to increase to \$25.00 by administrative action of the County
48 Clerk pursuant to changes in the state statute.

49
50 Approved for presentation to the County Board by the Executive & Legislative
51 Committee this 15th day of November, 2022.

Consent Agenda Item: [] YES [x] NO

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

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes X No _____ as
reviewed by the Corporation Counsel, [Signature], Date:
11.09.2022

Offered and passage moved by:

[Signature]
Supervisor Tim McCumber

Supervisor John Deitrich

[Signature]
Supervisor Marty Krueger

[Signature]
Supervisor Brian Peyer

[Signature]
Supervisor Carl Gruber

Fiscal Note: Waivers issued thru September of 2022 total 69. It is anticipated that the
amount of waivers issued for 2023 will be less, as the state has changed the waiting
period from 5 days to 3 days for an expedited marriage license effective July 1, 2022.
Amount of additional revenue generated estimated to be no more than \$500.00. [Signature]

MIS Note: None.

RESOLUTION # 102-2022

Resolution to Create new positions for the 2023 Budget

Resolution offered by the Personnel and Insurance Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

BACKGROUND: In accordance with §13.019 of the Personnel Ordinance, "no regular position may be created except by resolution of the County Board." This resolution creates new positions allocated for the 2023 Sauk County budget.

WHEREAS, adoption of this resolution approves the new positions allocated to the 2023 Sauk County budget; and,

WHEREAS, the follow new positions have been reviewed and are recommended for inclusion in the 2023 Sauk County budget in accordance with §13.019 of the Personnel Ordinance.

NOW, THEREFORE, BE IT RESOLVED by the Sauk County Board of Supervisors, met in regular session, that the following positions are created effective January 1, 2023 as part of the 2023 Sauk County budget:

- Highway – Highway Operator 3 Buildings, 0.83 FTE in 2023 (1.0 FTE future)
- Human Services – Adult Protective Services Supervisor, 1.0 FTE
- Human Services – Social Worker Children & Family Services, 2.0 FTE
- Human Services – Occupational Therapist, 1.0 FTE
- Human Services – Physical Therapist, 0.77 FTE
- Human Services – Speech and Language Therapist, 2.0 FTE
- Public Health – Community Health Worker, 0.45 FTE
- Land Recourses and Environment – Parks Maintenance Technician, 0.75 FTE
- County Clerk – Lead Deputy, 0.33 FTE (only for 2023)

Approved for presentation to the County Board by the Personnel and Insurance Committee, this 7th day of November, 2022

Consent Agenda Item: [] YES [X] NO

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

Vote Required: Majority = _____ 2/3 Majority = X 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes X No _____ as reviewed by the Corporation Counsel, [Signature], Date:

11.09.2022

Offered and passage moved by:

CARL GRUBER, Chairperson

TERRY SPENCER

ROBERT PROSSER

JACOB ROXEN

PETER KINSMAN

Fiscal / MIS Note:

	Wages & Benefits	MIS	Other	
County Clerk				
Deputy Clerk	\$28,157	\$0	\$0	Fund balance, retirement/staff overlap, 2023 only
HIGHWAY				
Highway Operator 3	\$85,405	\$2,500	\$0	60% Levy \$51,243, 40% WI DOT Maintenance Agreement \$34,162
Human Services				
Adult Protective Services Supervisor	\$119,759	\$0	\$0	Tax levy, eliminated Social Worker position to offset cost by \$101,937
Social Worker Children & Family Services Unit (CFS)	\$94,918	\$5,000	\$0	15% Levy \$14,238, 85% Medicaid/Waiver \$80,680
Social Worker Children & Family Services Unit (CFS)	\$94,918	\$5,000	\$0	15% Levy \$14,238, 85% Medicaid/Waiver \$80,680
Occupational Therapist	\$101,609	\$0	\$0	74% Levy \$75,191, 26% Medicaid/Commercial Insurance \$26,418
Physical Therapist	\$87,127	\$3,000	\$0	74% Levy \$64,474, 26% Medicaid/Commercial Insurance \$22,653
Speech and Language Therapist (2.0 FTE)	\$199,316	\$0	\$0	74% Levy \$147,494, 26% Medicaid/Commercial Insurance \$51,822
Land Resources and Environment				
Parks Maintenance Technician	\$51,710	\$3,000	\$0	100% Levy, eliminated seasonal position to reduce cost by \$10,000
Public Health				
Community Health Worker	\$60,827	\$1,000	\$0	100% Grants

RESOLUTION #107-2022

RESOLUTION APPROVING THE 2023 BUDGET AND ESTABLISHING TAXES TO
BE LEVIED IN SAUK COUNTY FOR THE YEAR 2022 (PAYABLE IN 2023)

Resolution offered by the Finance Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

BACKGROUND: This resolution adopts the 2022 property tax levy, which is a portion of the 2023 Sauk County budget.

WHEREAS, adoption of this resolution approves the 2023 proposed County budget and establishes taxes to be levied herein for the taxable year of 2022.

NOW, THEREFORE BE IT RESOLVED, by the Sauk County Board of Supervisors:

1. The sum of \$33,131,282.84 be levied as a County General Tax (*not including special purpose levies*).
2. The sum of \$2,357.16 be levied as State Special Charges upon the County for Charitable and Penal purposes.
3. The sum of \$30,000.00 be levied as a Veterans Relief Tax, under Wis. Stat. § 45.86.
4. The sum of \$1,267,935.00 be levied upon all towns, and the villages of Cazenovia, Ironton, Lime Ridge, Loganville, Merrimac, and West Baraboo, as a County Library Tax under Wis. Stat. § 43.64.
5. The sum of \$81,534.00 be levied upon all towns, and the villages of Cazenovia, Ironton, Lake Delton, LaValle, Lime Ridge, Loganville, Merrimac, Plain, Prairie du Sac, Sauk City, and West Baraboo for a Bridge Tax under Wis. Stat. § 84.18.

Approved for presentation to the County Board by the Finance Committee, this 3rd day of November, 2022

Consent Agenda Item: ☐ YES ☒ NO

Fiscal Impact: ☐ None ☒ Budgeted Expenditure ☐ Not Budgeted

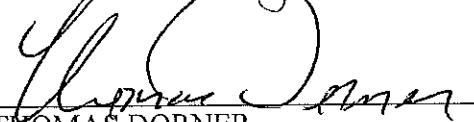
Vote Required: Majority = _____ 2/3 Majority = X 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes X No _____ as reviewed
by the Corporation Counsel, [Signature], Date: 11.09.2022

Offered and passage moved by:



MARTIN F KRUEGER, Chairperson


RICHARD "MIKE" FLINT


THOMAS DORNER


TIMOTHY MCCUMBER


LYNN EBERL

Fiscal Note: Passage of this resolution establishes the 2022 County Levy totaling 
\$34,513,109.00, which is a portion of the total 2023 County Budget.

MIS Note: Various MIS projects and acquisitions are included in the 2023 budget.