

**SAUK COUNTY BOARD OF SUPERVISORS
MEETING NOTICE/AGENDA**

COMMITTEE: SAUK COUNTY BOARD OF SUPERVISORS
DATE: TUESDAY, AUGUST 19, 2014
TIME: 6:00 PM
PLACE: ROOM 326, WEST SQUARE BUILDING, 505 BROADWAY, BARABOO, WI

SPECIAL MEETING:

5:15 PM – FINANCE COMMITTEE in Room #213, 505 Broadway, West Square Building
to consider:

1. Review of Veteran's Service office 2015 budget.
2. Approval of invoices.
3. Review of debt refunding.
4. Adjournment.

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) Adoption of Agenda.
- 5) Approval of minutes of previous meeting.
- 6) Scheduled Appearances.
 - a. Steve Schmelzer, Manager at Devil's Lake State Park
 - b. Bradley Viegut, Managing Director – Robert W. Baird & Co.
(*Chair requests appearance to concur with consideration of Resolution (74-2014)
- 7) Public Comment – 3 minute limit: Registration form located on the table in gallery of County Board Room 326 – turn in to the County Board Chair.
- 8) Communications.
- 9) Bills & Referrals.
- 10) Claims.
- 11) Appointments.
 - a. **Transportation Coordination Committee:** Reappointments
(3-Year Terms, expiring August 15, 2017)
Dan Brattset – member representing Sauk County Department of Human Services;
Jim Pritzkow - Consumer and Agency Advocate member;
Richard Running, Richard Running Inc. – member representing Transportation
Provides (public, proprietary or nonprofit);
Alan Wildman II, Village of Prairie du Sac – member representing Transportation
Providers (public, proprietary or non-profit).
 - b. **Conservation, Planning & Zoning Committee:** Additional Board Member
(Term concurrent with supervisory term)
Joseph Fish, District 11

12) Unfinished Business.

13) Reports – informational, no action required.

- a. Rebecca A. DeMars, 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): None
- b. Tom Weber, National Institute of Corrections (NIC) Consultant to Criminal Justice Coordinating Council (CJCC): Formation Process
- c. Marty Krueger, Chair- Great Sauk Trail Commission; Brian Simmert, Lead Planner; Caitlin Shanahan, Assoc., Planner: Great Sauk Trail Planning Process/Schedule
- d. Kerry Beghin, Controller, Second Quarter 2014 Financial Report. **(Pages 4-12)**
- e. Supervisor Fordham, Vice Chair – Executive & Legislative Committee.
- f. Marty Krueger, County Board Chair.
 - 08/27 Summer Social at Circus World Museum.
 - 10/18 5th Anniversary- New SCHCC Facility.
- g. Kathryn Schauf, Administrative Coordinator.
 - UW-Baraboo/Sauk County Science Facility

14) Consent Agenda:

HEALTH CARE CENTER BOARD OF TRUSTEES:

Resolution 71 - 2014 Commending Richard Tourdot for 26 ½ Years of Faithful Service To The People Of Sauk County. **(Page 13)**

15) Resolutions & Ordinances:

CONSERVATION, PLANNING, AND ZONING COMMITTEE:

Ordinance 7 - 2014 Approving An Amendment To The Sauk County Farmland Preservation Plan Map For The Town Of Excelsior and Sundry Amendments To Other Farmland Preservation Plan Maps. **(Pages 14-20)**

Ordinance 8 - 2014 Petition 5-2014. Approving The Rezoning Of Lands In The Town Of Excelsior From A Resource Conservancy To An Exclusive Agriculture Zoning District Filed Upon The Town Of Excelsior, Joe Fish, Chair. **(Pages 21-26)**

Resolution 72 - 2014 Authorizing Attendance At The On-The-Farm Twilight Meeting. **(Page 27)**

Resolution 73 - 2014 Approving The Purchase Of A Conservation Streambank Easement For The Tom Mesiter Property Pursuant To The Implementation Agreement Between The Wisconsin Department Of Transportation And Sauk County. **(Pages 28-29)**

FINANCE COMMITTEE:

Resolution 74 - 2014 Resolution Authorizing The Issuance And Sale Of \$4,995,000 General Obligation Refunding Bonds. **(Pages 30-52)**

LAW ENFORCEMENT & JUDICIARY COMMITTEE:

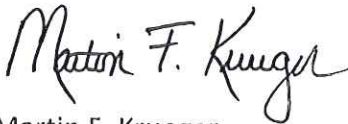
Resolution 75 - 2014 Authorization To Purchase 2014 Prisoner Transport Van. (Page 53)

PROPERTY & INSURANCE COMMITTEE:

Resolution 76 - 2014 Authorizing Issuance Of Quit Claim Deed To Certain Lands In The Town Of Woodland To Michael Liautaud. (Page 54)

16) Adjournment to a date certain.

Respectfully,



Martin F. Krueger
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.

County Board Members:

1. Stop by the Office of the County Clerk prior to each Board Meeting to sign original resolutions and ordinances.

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: August 14, 2014

Agenda Preparation: Marty Krueger, County Board Chair, with the assistance of Kathryn Schauf, Administrative Coordinator and Rebecca A. DeMars, County Clerk

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Accounting Department

Kerry P. Beghin, CPA
Controller
505 Broadway, Baraboo, WI 53913

PHONE: 608/355-3237
FAX: 608/355-3522
E-Mail: kbeghin@co.sauk.wi.us

To: Sauk County Board of Supervisors
Date: August 07, 2014
About: June, 2014 2nd Quarter Financial Report – 50.00% of Year

Attached are some highlights related to the June, 2014 financial report.

Revenues

Revenues tend to be more cyclical in nature than expenses. 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 the reimbursement comes later. For this reason, many grant dollars received in January and February are for prior year services, and are allocated back to 2013. Other grants not yet received include: state transportation aids (\$980,000), Human Services (\$1,370,000), state shared revenues (\$756,000), and various conservation grants (\$760,000). Miscellaneous revenues are high due to a revolving loan being unexpectedly repaid in full.

Overall, 39.89% 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	2014 Annual Budget	Actual through June 2014	Favorable / (Unfavorable)	% of Budget
Grants & Aids	14,526,819	4,085,596	(10,441,223)	28.12%
User Fees	9,161,090	4,201,742	(4,959,348)	45.87%
Sales Tax	7,200,000	2,949,532	(4,250,468)	40.97%
Intergovernmental Charges	6,767,033	3,385,603	(3,381,430)	50.03%
Other Taxes	871,650	442,423	(429,227)	50.76%
Fines, Forfeitures & Penalties	653,000	279,385	(373,615)	42.78%
Licenses & Permits	347,460	188,454	(159,006)	54.24%
Rent	309,195	159,580	(149,615)	51.61%
Miscellaneous	207,002	252,381	45,379	121.92%
Interest	137,796	73,683	(64,113)	53.47%
Donations	82,000	43,006	(38,994)	52.45%
Total	40,263,045	16,061,385	(24,201,660)	39.89%

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 July 31, 2014 follow. This means uncollected delinquent taxes due to Sauk County equal \$9,991,729, which is \$3.0 million less than a year ago at this time. Of this total, about 24.25% (about \$2,423,000) was originally levied to fund County operations. The remaining 75.75% was originally levied by schools and other local governments. The second installment of the 2013 levy, collected 2014, was due July 31, 2014.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2014	Percent of County-Wide Levy Collected
2013	2014	\$4.79	28,854,774	124,273,971	8,452,108	93.20%
2012	2013	\$4.66	28,531,297	122,259,549	846,870	99.31%
2011	2012	\$4.54	28,531,297	121,315,933	472,460	99.61%
2010	2011	\$4.42	28,531,297	122,553,732	146,774	99.88%
2009	2010	\$4.34	28,659,120	115,574,314	53,576	99.95%
2008	2009	\$4.18	27,714,671	111,860,501	15,153	99.99%
2007	2008	\$4.06	25,805,357	102,211,966	4,516	100.00%
2006	2007	\$4.13	24,802,350	97,232,872	135	100.00%
2005	2006	\$4.39	23,884,930	94,527,243	138	100.00%
					9,991,729	
Uncollected Taxes as of July 31, 2013					13,966,336	

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 June only contain sales made through May. 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 2014 to \$7,200,000. Adjusting the budget for historical seasonal receipts, 2014 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2009	2010	2011	2012	2013	2014	Avg 2009-2013 Cumulative % of Year	Actual 2014 Cumulative % of Budget
March	January	466,080.10	503,592.58	466,343.03	435,158.73	454,709.15	469,138.97	6.50%	6.52%
April	February	451,861.42	525,719.94	479,794.31	449,639.66	461,710.95	563,416.07	13.12%	14.34%
May	March	543,909.32	497,682.15	500,584.18	641,470.31	637,322.50	651,138.69	21.00%	23.38%
June	April	542,094.79	556,632.03	628,589.56	587,498.00	496,081.68	537,693.71	28.86%	30.85%
July	May	614,770.21	590,376.04	564,720.52	486,110.02	666,351.94	728,144.84	37.02%	40.97%
August	June	612,591.97	661,728.04	735,164.71	912,510.03	934,491.76		47.80%	
September	July	872,504.39	930,470.23	891,757.28	771,294.38	790,868.27		59.70%	
October	August	671,478.67	742,700.59	678,283.24	781,031.61	853,073.27		70.11%	
November	September	529,000.33	608,400.34	604,863.86	684,022.91	623,467.77		78.63%	
December	October	496,002.65	515,568.39	557,606.98	476,559.35	493,957.92		85.73%	
January	November	444,099.69	472,358.91	425,286.44	497,240.32	613,919.79		92.59%	
February	December	412,033.15	537,727.39	607,925.15	601,159.43	493,915.32		100.00%	
Sales Tax Collected		6,656,426.69	7,142,956.63	7,140,919.26	7,323,694.75	7,519,870.32	2,949,532.28		

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. Also, the Wages & Salaries category includes \$1,099,188 of budgeted but unspent dollars for implementation of the classification and compensation plan. 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, 39.39% of annual expenditures have been recognized through June. 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. Labor benefits are outpacing wages and salaries because some payrolls happen to have fallen such that there are seven months of health insurance charges posted through June, or about an additional \$123,000.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	28,593,178	12,555,912	16,037,266	43.91%
Supplies & Services	28,367,684	10,407,823	17,959,861	36.69%
Labor Benefits	11,923,427	5,611,063	6,312,364	47.06%
Capital Outlay	6,164,840	989,294	5,175,546	16.05%
Total	75,049,129	29,564,093	45,485,036	39.39%

Current Sauk County 2014 Financial Position

The Finance Committee and 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.

Selected Line Items as of June 30, 2014	2011 Total for Year	2012 Total for Year	2013 Total for Year	2014 Annual Budget	Actual through June 2014	Avg 2010- 2013	2014 % of Budget
Interest Collected on Delinquent Taxes	1,270,132	1,042,036	1,288,199	700,000	352,247	42%	50%
Land Use Permits	51,508	67,756	60,284	62,000	31,480	42%	51%
Sanitary Permits	54,920	57,085	64,650	62,000	23,150	36%	37%
Real Estate Transfer Tax	176,126	160,964	195,931	170,000	89,897	45%	53%
Register of Deeds Filing Fees	371,726	370,736	341,395	325,000	143,706	45%	44%
Interest Earned on Investments	171,874	97,536	79,482	75,000	54,920	58%	73%

Cash balances remain strong and steady, and the Treasurer is maintaining ample reserves for the County.

At this point, the Finance Committee has heard from no departments that they expect budget overages in 2014.

In Conclusion

Of special note, Sauk County earned a credit rating upgrade from Aa2 to Aa1 from Moody's in July. This speaks highly of the work of our department managers, oversight committees and County Board. Governments the size of Sauk County are generally too small to be considered for an upgrade to this very high rating category.

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. Even with 2014 budget development complete, 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.

Franklin County Sales Tax

Payment Month	Sales Month	% Change from Prior				Cumulative % Change from Prior	Seasonal Adjustment (Average of 2009 to 2013)	Amount (Below/Above Seasonal Average)	Cumulative Amount (Below/Above Projected Based on Seasonal Average)	Cumulative Seasonal Adjustment	Cum % of Budget Actual
		2009	2010	2011	2012						
January	January	466,080.10	503,592.58	486,343.03	435,158.73	454,709.15	469,138.97	3.17%	1,152.61	6.50%	6.52%
February	February	451,861.42	525,719.94	479,794.31	449,639.66	461,710.95	563,416.07	12.67%	86,809.42	6.62%	14.34%
March	March	543,909.32	497,682.15	500,584.18	641,470.31	637,322.50	651,138.69	8.36%	83,537.30	7.88%	23.38%
April	April	542,094.79	556,632.03	628,589.36	587,498.00	496,081.68	537,693.71	8.39%	565,574.74	7.86%	30.85%
May	May	614,770.21	590,376.04	564,720.52	496,110.02	686,351.94	728,144.84	8.59%	283,767.27	8.17%	40.97%
June	June	612,591.97	661,328.04	735,164.71	912,510.03	934,491.76		-19.21%	587,995.89	10.78%	40.97%
July	July	872,504.39	930,470.23	891,757.28	771,294.38	790,868.27		-33.59%	775,965.89	11.90%	40.97%
August	August	671,478.67	742,700.59	678,283.24	781,031.61	853,073.27		-100.00%	856,521.19	11.90%	40.97%
September	September	529,000.33	608,400.34	604,863.86	629,022.91	623,467.77		-44.29%	749,815.12	10.41%	40.97%
October	October	496,002.65	515,568.39	557,606.98	484,022.91	623,467.77		-50.16%	613,635.11	8.52%	40.97%
November	November	444,099.69	472,358.91	425,286.44	497,240.32	613,919.79		-54.00%	511,006.98	7.10%	40.97%
December	December	412,033.15	537,727.39	607,925.15	601,159.43	483,915.32		-100.00%	493,544.11	6.85%	40.97%
Total Collections		6,656,426.69	7,142,956.63	7,140,919.26	7,323,694.75	7,519,870.32	2,949,532.28	-60.78%			
Budget		6,570,575.00	6,570,575.00	6,636,281.00	6,852,601.00	6,852,601.00	7,200,000.00	5.07%			
% of Budget		101.31%	108.71%	107.60%	106.87%	109.74%	40.97%				
(Under/Over) Budget		-85,851.69	-572,381.63	-504,638.26	-471,093.75	-687,269.32	4,250,467.72				
% Difference from Prior Year		-7.92%	6.81%	-0.03%	2.50%	2.61%	-154.95%				
% Difference from Prior Year		-527,046.08	486,529.94	-2,037.37	182,775.49	196,175.57	-4,570,338.04				

SAUK COUNTY FINANCIAL REPORT - NOTABLE LINES

	Total for Year				Avg % Collected Based on 2010 to 2013 June		
	2011	2012	2013	2014 Actual through June			
						2014 Annual Budget	% of 2014 Budget
KEY INDICATORS							
Interest Collected on Delinquent Taxes	1,270,132	1,042,036	1,288,199	700,000	50%	42%	
Interest Earned on Investments	171,874	97,536	79,482	75,000	73%	58%	
Real Estate Transfer Tax	176,126	160,964	195,931	170,000	53%	45%	
Register of Deeds Filing Fees	371,726	370,736	341,395	325,000	44%	45%	
CPZ Land Use Permits	51,508	67,756	60,284	62,000	51%	42%	
CPZ Sanitary Permits	54,920	57,085	64,650	62,000	37%	36%	

OTHER NOTABLE LINES

Clerk of Courts Guardian ad Litem Reimbursements	161,894	123,122	107,826	95,000	80,966	85%
Huber Board Fees	120,000	147,037	130,104	140,000	53,238	38%
Housing Prisoners from Other Jurisdictions - All Sources	477,282	536,865	876,876	415,329	365,127	88%

2014 CONTINGENCY FUND		Committee or County Board Action and Date
Original Appropriation (Fund Balance \$350,000)	350,000	
Less Transfers Approved:	0	N/A
Remaining Contingency Fund Balance	350,000	
Less Possible Future Transfers:	0	N/A
Total Transfers from Contingency Fund	0	
Contingency Fund Balance if Possible Future Transfers Made	350,000	

2014 POSSIBLE FUTURE BUDGET AMENDMENTS

None to date

Sauk County Financial Report

as of

June 30, 2014

Percent of Year Complete

50.00%

Account	General Government				Justice & Public Safety				Public Works				Health & Human Services			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues																
Property Taxes	(\$231,672)	(\$115,896)	(\$115,896)	50.00%	\$13,094,718	\$6,547,359	(\$6,547,359)	50.00%	\$3,933,464	\$1,966,732	(\$1,966,732)	50.00%	\$10,578,154	\$5,289,077	(\$5,289,077)	50.00%
Other Taxes	871,650	442,423	(429,227)	50.76%	0	0	0	-								
Sales Tax	7,200,000	2,948,532	(4,250,468)	40.97%	0	0	0	-								
Grants & Aids	939,189	127,793	(811,396)	13.61% A	495,869	209,163	(286,707)	42.18%	1,404,435	340,154	(1,064,281)	24.22% B	10,857,959	3,323,992	(7,533,967)	30.61% C
Licenses & Permits	16,500	7,815	(8,685)	47.36%	28,900	17,665	(11,235)	61.12%					90,480	80,999	(9,481)	89.54%
Fines, Forfeitures & Penalties	3,000	3,000	(3,000)	0.00%	539,000	232,998	(306,002)	43.58%					166,000	40,999	(125,001)	42.09%
User Fees	701,327	312,227	(389,098)	44.52%	1,007,550	439,057	(568,493)	43.58%	163,570	49,118	(114,452)	30.03% C	7,128,745	3,295,776	(3,832,969)	46.23%
Intergovernmental Charges	2,158,793	848,040	(1,310,753)	39.28%	875,388	570,720	(304,668)	65.20%	3,678,698	1,937,349	(1,741,349)	52.66%	31,216	25,540	(5,766)	81.53%
Donations	0	0	0	0.00%	1,500	0	(1,500)	0.00%					82,000	38,956	(43,044)	47.51%
Interest	76,312	56,357	(19,955)	73.85%	600	0	(600)	0.00%	15,200	8,435	(6,765)	55.50%	14,706	2	(14,704)	0.02%
Rent	309,195	193,560	(115,635)	62.61%	0	0	0	-					28,370	4,461	(23,909)	15.72%
Miscellaneous	7,720	13,074	5,354	169.35%	75,000	40,281	(34,719)	53.71%					1,276,071	639,036	(636,036)	50.00%
Transfers from Other Funds	620,900	2,702,951	2,081,951	435.31%	0	0	0	-								
Total Revenues	12,672,912	7,503,856	(5,169,056)	59.21%	16,117,025	8,058,743	(8,058,282)	50.00%	9,195,367	4,301,788	(4,893,579)	46.78%	30,183,681	12,741,362	(17,442,319)	42.20%
Expenses / Expenditures																
Wages & Salaries	3,850,731	1,242,898	(2,607,833)	32.28%	8,987,835	4,061,994	(4,925,841)	45.19%	2,726,420	1,281,554	(1,444,866)	47.01%	12,094,772	5,551,868	(6,542,904)	45.90%
Labor Benefits	935,761	425,480	(510,281)	45.47%	3,923,957	1,843,021	(2,080,936)	46.97%	1,258,867	533,054	(725,813)	42.34%	12,094,772	5,551,868	(6,542,904)	45.90%
Supplies & Services	3,720,513	1,458,471	(2,262,042)	39.20%	3,759,329	1,641,453	(2,117,876)	43.69%	5,423,416	1,697,224	(3,726,192)	31.25%	12,000,503	4,187,682	(7,812,821)	34.32%
Debt Service - Principal	0	0	0	-	0	0	0	-					800,000	N/A	800,000	N/A
Debt Service - Interest	0	0	0	-	0	0	0	-					476,071	242,274	(233,797)	50.89%
Capital Outlay	2,375,347	168,543	(2,206,804)	7.10%	287,500	212,410	(75,090)	73.88%	650,000	512,298	(137,702)	78.82%	102,600	5,079	(97,521)	4.95%
Transfers to Other Funds	2,903,870	1,451,935	(1,451,935)	50.00%	110,000	55,000	(55,000)	50.00%	6,200	0	6,200	0.00%	614,700	2,702,851	(2,088,151)	439.70%
Total Expenditures	13,786,222	4,747,327	(9,038,895)	34.44%	17,068,621	7,815,877	(9,252,744)	45.78%	10,064,903	4,024,131	(6,040,772)	39.98%	31,759,557	15,343,211	(16,416,346)	48.31%
Functional Expenditures as % of Total	16.81%	13.84%			20.82%	22.78%			12.28%	11.73%			38.74%	44.73%		
Net Increase/(Decrease) in Fund Balances	(\$1,113,310)	\$2,756,529	\$3,869,839		(\$951,596)	\$244,866	\$1,196,462		(\$869,536)	\$277,656	\$1,147,192		(\$1,585,876)	\$2,601,849	(\$1,035,973)	

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 May, 2014 sales (37.02% as seasonally adjusted).

A Grants & Aids are primarily shared revenues (\$756,920) which are received 15% in July and 85% in November

B Transportation aids of around \$650,000 received in July.

C Highway sales of materials to private entities higher in winter months.

D Human Services reimbursements lagging budget.

E Human Services miscellaneous revenues lagging budget.

Sauk County Financial Report

as of

June 30, 2014

Percent of Year Complete

50.00%

Conservation, Development, Recreation, Culture &

	Education			Debt Service			Totals		
	Budget	Actual	Favorable / (Unfavorable)	Budget	Actual	Favorable / (Unfavorable)	Budget	Actual	% of Budget
Revenues									
Property Taxes	\$1,230,110	\$615,055	(\$615,055)	\$250,000	\$125,000	(\$125,000)	\$28,854,774	\$14,427,387	50.00%
Other Taxes	0	0	0	0	0	0	871,550	442,423	50.76%
Sales Tax	0	0	0	0	0	0	2,949,532	(4,250,468)	40.97%
Grants & Aids	829,367	84,495	(744,872)	0	0	0	7,200,000	4,085,598	28.12%
Licenses & Permits	211,600	81,975	(129,625)	0	0	0	14,526,819	(10,441,223)	54.24%
Fines, Forfeitures & Penalties	5,000	1,773	(3,227)	0	0	0	347,460	(193,006)	42.78%
User Fees	159,900	105,564	(54,336)	0	0	0	653,000	279,385	45.87%
Intergovernmental Charges	22,938	4,044	(18,894)	0	0	0	9,161,090	4,201,742	50.03%
Donations	0	2,550	2,550	2,500	1,056	(1,445)	6,767,033	3,385,603	50.00%
Interest	0	7,833	7,833	0	0	0	82,000	43,006	52.45%
Rent	0	0	0	0	0	0	137,796	73,683	53.47%
Miscellaneous	95,912	194,566	98,654	0	0	0	309,195	159,580	51.61%
Transfers from Other Funds	41,000	17,851	(23,139)	1,737,799	868,900	(868,899)	207,002	252,381	121.92%
Total Revenues	2,624,305	1,115,715	(1,508,590)	1,990,299	994,955	(995,344)	3,675,770	4,227,646	115.01%
Expenses / Expenditures									
Wages & Salaries	933,420	417,598	515,822	0	0	0	72,793,589	34,716,419	47.69%
Labor Benefits	333,931	156,050	177,881	0	0	0	28,593,178	12,555,912	43.91%
Supplies & Services	3,263,923	1,422,994	1,840,929	0	0	0	11,923,427	5,611,063	47.06%
Debt Service - Principal	0	0	0	1,455,000	0	1,455,000	28,367,684	10,407,823	36.69%
Debt Service - Interest	0	0	0	535,299	268,012	267,287	1,455,000	0	0.00%
Capital Outlay	2,749,383	90,964	2,658,429	0	0	0	1,011,370	510,286	50.45%
Transfers to Other Funds	41,000	17,851	23,139	0	0	0	6,164,840	989,294	16.05%
Total Expenditures	7,321,667	2,105,467	5,216,200	1,990,299	268,012	1,722,287	3,675,770	4,227,646	115.01%
Functional Expenditures as % of									
Total	8.93%	6.14%		2.43%	0.78%		81,991,269	34,302,025	41.84%
Net Increase/(Decrease) in Fund							100.00%	100.00%	
Balances	(\$4,697,362)	(\$989,752)	\$3,707,610	\$0	\$726,943	\$726,943	(\$9,197,680)	\$414,394	\$9,612,074

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 Grants received after expenditures made (Wisc Fund septic \$100,000, conservation grants \$660,000)

G A revolving loan was repaid in full.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2014

Percent of Year Complete

50.00%

Department / Account Title	2014 Expense			2014 Revenue			Department Net Favorable / (Unfavorable) to Budget
	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	
General Fund Property Tax	0	0	--	-4,409,988	-2,204,994	50.00%	2,204,994
Miscellaneous Sales Tax	0	0	--	150	79	52.51%	(71)
County Sales Tax	0	0	--	7,200,000	2,949,532	40.97%	(4,250,468)
Shared Revenue	0	0	--	756,920	0	0.00%	(756,920)
Computer Aid	0	0	--	85,000	0	0.00%	(85,000)
Indirect Cost Reimbursement	0	0	--	133,593	66,797	50.00%	(66,797)
Arts & Humanities Grants	0	0	--	7,010	7,010	100.00%	0
Interest on Loan Payments	0	0	--	112	59	52.69%	(53)
Rent of County Buildings	0	0	--	118,795	64,826	54.57%	(53,969)
Sale of County-Owned Property	0	0	--	2,000	6,280	314.01%	4,280
Miscellaneous Revenues	0	0	--	1,000	304	30.43%	(696)
Transfer from Human Services	0	0	--	10,100	2,539,251	25141.10%	2,529,151
Transfer from Health Care Center	0	0	--	604,600	163,600	27.06%	(441,000)
Transfer from Highway	0	0	--	6,200	0	0.00%	(6,200)
Classification & Compensation Implementation	1,099,188	0	0.00%	0	0	--	1,099,188
Miscellaneous Expenses	2,000	0	0.00%	0	0	--	2,000
Charitable/Penal Fines, Misc	3,537	1,769	50.00%	0	0	--	1,768
Contingency Fund	350,000	0	0.00%	0	0	--	350,000
Baraboo-Dells Airport	4,100	4,100	100.00%	0	0	--	0
Reedsburg Airport	4,100	4,100	100.00%	0	0	--	0
Sauk-Prairie Airport	4,100	4,100	100.00%	0	0	--	0
Tri-County Airport	21,336	21,336	100.00%	0	0	--	0
Wisconsin River Rail Transit	28,000	28,000	100.00%	0	0	--	0
Sauk County Libraries	926,961	926,526	99.95%	0	0	--	435
Arts & Humanities	110,772	72,029	65.02%	0	0	--	38,743
UW-Baraboo / Sauk County	2,485,738	152,125	6.12%	0	0	--	2,333,613
Sauk County Development Corp	67,528	67,528	100.00%	0	0	--	0
Transfer to Debt Service Fund	1,627,799	813,900	50.00%	0	0	--	813,899
Transfer to Health Care Center (for debt service)	1,276,071	638,036	50.00%	0	0	--	638,036
TOTAL GENERAL FUND NON-DEPARTMENTAL	8,011,230	2,733,548	34.12%	4,515,492	3,592,744	79.56%	4,354,934
County Board	139,327	68,651	49.27%	139,327	69,663	50.00%	1,012
Clerk of Courts	1,142,112	508,053	44.48%	1,142,112	543,943	47.63%	35,890
Circuit Courts	643,684	279,121	43.36%	643,684	321,841	50.00%	42,721
Court Commissioner	234,266	101,030	43.13%	225,277	111,271	49.39%	19,230
Register in Probate	159,627	58,487	36.64%	159,627	83,226	52.14%	24,739
Accounting	457,616	144,482	31.57%	457,616	228,873	50.01%	84,390
County Clerk / Elections	315,063	122,667	38.93%	315,063	174,402	55.35%	51,735
Personnel	425,856	186,682	43.84%	369,377	184,115	49.84%	53,911
Treasurer	556,133	282,787	50.85%	556,133	364,560	65.55%	81,774
Register of Deeds	207,695	95,245	45.86%	207,695	90,002	43.33%	(5,243)
District Attorney / Victim Witness	467,904	214,532	45.85%	467,904	235,350	50.30%	20,817
Corporation Counsel	575,829	263,966	45.84%	575,829	283,566	49.24%	19,599
Surveyor	80,249	36,949	46.04%	80,249	40,125	50.00%	3,175
Building Services	3,825,035	1,133,480	29.63%	2,436,721	1,206,581	49.52%	1,461,415
Sheriff	13,160,235	6,180,244	46.96%	13,031,703	6,562,729	50.36%	511,017
Coroner	155,712	66,104	42.45%	155,712	81,106	52.09%	15,002
Emergency Management	179,906	77,563	43.11%	179,906	67,000	37.24%	(10,563)
Administrative Coordinator	358,753	82,701	23.05%	185,553	100,406	54.11%	190,905
Management Information Systems	2,448,204	864,055	35.29%	2,260,646	897,175	39.69%	220,678
Public Health	1,076,570	403,547	37.48%	986,448	485,623	49.23%	172,197
Home Nursing	606,790	264,377	43.57%	606,790	196,121	32.32%	(68,257)
WIC	443,818	171,161	38.57%	340,451	148,988	43.76%	81,193
Environmental Health	307,095	132,045	43.00%	283,457	150,316	53.03%	41,909
Child Support	880,605	385,814	43.81%	880,605	261,112	29.65%	(124,702)
Veterans Service	223,711	100,713	45.02%	220,010	115,755	52.61%	18,743
Parks	516,109	156,551	30.33%	300,983	137,487	45.68%	196,061
Conservation, Planning & Zoning	2,330,477	536,604	23.03%	1,831,865	585,872	31.98%	547,879
UW Extension	343,724	176,243	51.27%	326,677	173,038	52.97%	13,842
TOTAL GENERAL FUND	40,273,335	15,827,407	39.30%	33,882,912	17,492,988	51.63%	8,056,004
Aging & Disability Resource Center	1,984,731	845,511	42.60%	1,813,042	826,140	45.57%	152,319
Human Services	15,204,082	8,222,852	54.08%	14,914,487	5,911,117	39.63%	(2,022,140)
Jail Fund	110,000	55,000	50.00%	110,000	52,278	47.53%	(2,722)
Land Records Modernization	374,807	115,411	30.79%	240,000	101,186	42.16%	120,582
Landfill Remediation	166,900	38,441	23.03%	9,000	8,435	93.73%	127,894
Drug Seizures	12,100	9,573	79.12%	1,100	0	0.00%	1,427
Community Development Block Grant	479,358	0	0.00%	103,780	201,457	194.12%	577,035
CDBG Flood Recovery Small Business	41,000	17,861	43.56%	41,000	17,861	43.56%	0
CDBG Emergency Assistance Program	299,663	0	0.00%	0	0	--	299,663
CDBG Housing Rehabilitation	20,000	0	0.00%	20,000	2	0.01%	2
TOTAL SPECIAL REVENUE FUNDS	18,692,641	9,304,649	49.78%	17,252,409	7,118,476	41.26%	(745,941)

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2014

Percent of Year Complete 50.00%

Department / Account Title	2014 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2014 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget
DEBT SERVICE FUND	1,990,299	268,012	13.47%	1,990,299	994,955	49.99%	726,943
HEALTH CARE CENTER FUND	10,857,049	4,730,885	43.57%	10,120,391	4,627,607	45.73%	633,381
Highway	9,836,367	3,924,054	39.89%	9,186,367	4,293,352	46.74%	1,019,298
Insurance	47,050	48,316	102.69%	66,789	50,487	75.59%	(17,568)
Workers Compensation	266,422	185,898	69.78%	266,422	119,970	45.03%	(65,928)
TOTAL INTERNAL SERVICE FUNDS	10,149,839	4,158,268	40.97%	9,519,578	4,463,809	46.89%	935,803
Dog License	28,106	12,805	45.56%	28,000	18,584	66.37%	5,885
TOTAL TRUST & AGENCY FUNDS	28,106	12,805	45.56%	28,000	18,584	66.37%	5,885
TOTAL COUNTY	81,991,269	34,302,025	41.84%	72,793,589	34,716,419	47.69%	9,612,074

SAUK COUNTY FUND BALANCES

	December 31, 2013	2014 Net Income/Adj	June 30, 2014
GENERAL FUND			
Nonspendable - Inventories	15,070	0	15,070
Nonspendable - Prepaid Items	41,146	0	41,146
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,797,662	0	1,797,662
Nonspendable - LT Receivable (Loan to Tri-County Airport)	6,744	-674	6,070
Restricted - Sales tax	688,499	0	688,499
Assigned - Alice in Dairyland Trust	4,978	2	4,979
Assigned - Carryforward Funds	1,498,834	0	1,498,834
Assigned - Subsequent Yr Budgeted Fund Bal Use	4,203,088	0	4,203,088
*Unassigned - Working Capital	11,061,785	-586,846	10,474,939
*Unassigned	12,494,045	2,253,100	14,747,144
TOTAL GENERAL FUND BALANCE	31,811,851	1,665,581	33,477,432
* County Reserves (working capital and unassigned)	23,555,830	1,666,254	25,222,083
OTHER FUNDS			
Aging & Disability Resource Center	391,220	-19,370	371,850
Human Services	4,236,271	-2,311,735	1,924,536
Jail Assessment	13,976	-2,722	11,254
Land Records	739,447	-14,225	725,222
Landfill Remediation	5,090,001	-30,006	5,059,995
Drug Seizures	113,397	-9,573	103,824
CDBG Revolving Loan Fund	494,480	201,457	695,937
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	333,092	0	333,092
CDBG Housing Rehabilitation	12,500	2	12,502
Debt Service	0	726,943	726,943
Health Care Center	2,757,620	-103,277	2,654,343
Highway	9,846,417	369,298	10,215,715
Insurance	468,176	2,171	470,347
Workers Compensation	712,280	-65,928	646,352
Dog License	1,265	5,779	7,044
TOTAL ALL FUNDS' BALANCES	57,022,050	414,394	57,436,444

CURRENT DEBT PRINCIPAL BALANCE

2004 Law Enforcement Refunding Bonds	6,080,000
2005 Law Enforcement Refunding Bonds	7,395,000
2007 Health Care Center (HCC) Notes	3,140,000
2009 HCC Refunding Bonds	4,680,000
2010 HCC Refunding Bonds	4,925,000

Principal Payments are Due October 1 26,220,000

RESOLUTION No. 71 - 14

Commending **RICHARD TOURDOT** for 26½ Years of Faithful Service
To the People of Sauk County

WHEREAS, it is the custom of the Sauk County Board of Supervisors to recognize employees who have served the people of Sauk County with distinction; and

WHEREAS, RICHARD TOURDOT has faithfully served the people of Sauk County as a Laundry Aide, Activity Therapy Aide and an Environmental Services Worker, at the Sauk County Health Care Center for 26½ years; and

WHEREAS, RICHARD TOURDOT retired from the Health Care Center on June 27, 2014;

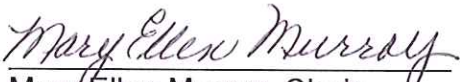
NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors hereby expresses its appreciation and commends **RICHARD TOURDOT** for 26½ faithful years of service to the people of Sauk County;

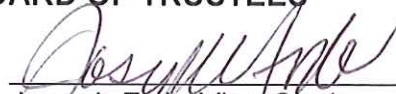
AND, BE IT FURTHER RESOLVED, that the Chairman of the Sauk County Board of Supervisors is hereby directed to present to **RICHARD TOURDOT** an appropriate certificate and commendation as a token of our esteem.

For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,

SAUK COUNTY HEALTH CARE CENTER BOARD OF TRUSTEES

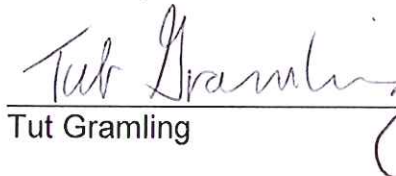

Mary Ellen Murray, Chair


Joseph Fish, Vice-Chair



William Higgins


Terri Langer


Henry Netzinger


Tut Gramling


Carol Held

No Fiscal Impact 
No Information System Impact

ORDINANCE NO. 7-2014

**APPROVING AN AMENDMENT TO THE SAUK COUNTY
FARMLAND PRESERVATION PLAN MAP FOR THE TOWN OF EXCELSIOR AND SUNDRY
AMENDMENTS TO OTHER TOWN FARMLAND PRESERVATION PLAN MAPS.**

WHEREAS, The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) is an agency responsible for administering Wisconsin's farmland preservation law pursuant to Wis. Stat. ch. 91; and

WHEREAS, in order for a county and its residents to participate in the farmland preservation program, a county must have a state-certified farmland preservation plan pursuant to Wis. Stat. § 91.10 which clearly identifies farmland preservation goals, objectives and policies and areas that the county intends to preserve for agricultural use; and

WHEREAS, the development of the *Sauk County Farmland Preservation Plan* has had considerable input from persons representing various aspects of the agriculture community; and

WHEREAS, each town farmland preservation plan map represented in the plan has been formally approved by the respective town board as identifying areas the town wishes to preserve for agricultural uses and areas which may be considered for development within the next 15-years and;

WHEREAS, the Farmland Preservation Plan map for the Town of Excelsior must be amended to identify areas for agriculture preservation consistent with A proposed rezone of the Town of Excelsior to Exclusive Agriculture under the Sauk County Zoning Ordinance and;

WHEREAS, Farmland Preservation Plan maps for other towns are being amended to remove publically owned lands from the agricultural preservation area designation to be consistent with the text in the *Sauk County Farmland Preservation Plan* and;

WHEREAS, agriculture is a significant economic driver in Sauk County with over 1,900 working farms and 358,900 acres under production or reserved for future production and results in the sale of farm products and valued-added products of over \$450 million annually; and

WHEREAS, adoption of the amended maps for the *Sauk County Farmland Preservation Plan* by the Sauk County Board of Supervisors and subsequent certification by DATCP will allow participating Sauk County farms and agricultural property owners in towns zoned Exclusive Agriculture or as part of the Fairfield Agriculture Enterprise Area, to continue to qualify for farmland preservation tax credits; and

WHEREAS, pursuant to Wis. Stat. § 91.10(2) the *Sauk County Farmland Preservation Plan* must be included, and be made part of the *Sauk County Comprehensive Plan*.

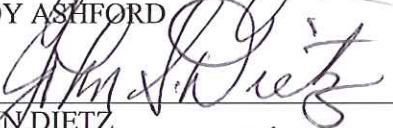
NOW, THEREFORE, BE IT ORDAINED, by the Sauk County Board of Supervisors met in regular session, that the *Sauk County Farmland Preservation Plan* map for the Town of Excelsior, hereby attached as Appendix A, and other sundry amendments to town farmland preservation plan maps, and made part of the *Sauk County Comprehensive Plan*, is hereby formally and officially adopted as required by Wis. Stat. §§ 91.10 and 66.1001.

For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,
CONSERVATION, PLANNING, AND ZONING COMMITTEE


GERALD LEHMAN, CHAIR



JUDY ASHFORD


JOHN DIETZ

Fiscal Note: No Impact
MIS Note: No Impact


NATHAN JOHNSON


ERIC PETERSON


DENNIS POLIVKA

OFFICE OF
SAUK COUNTY CONSERVATION, PLANNING AND ZONING

SAUK COUNTY WEST SQUARE BUILDING

505 BROADWAY

BARABOO, WI 53913

Telephone: (608) 355-3245

NOTICE

PLEASE TAKE NOTICE, that the Conservation, Planning and Zoning Committee of the Sauk County Board of Supervisors will hold a public hearing on June 24, 2014, at 10:00 a.m., or as soon thereafter as the matter may be heard, in the County Board Room at the Sauk County West Square Building in the City of Baraboo to consider:

- I. A. A petition to amend the Sauk County Farmland Preservation Plan map for the Town of Excelsior and correct map discrepancies for other towns.
- B. Testimony of persons to appear at the public hearing; any person so desiring will be given a reasonable opportunity to express their opinions on the matter before the Committee.
- II. A. A petition to amend the Sauk County Farmland Preservation Plan map for the Town of Excelsior which has been prepared in accordance with Wis. Stat. ch 91 Farmland Preservation. The purpose of the amendment is to enable town-wide rezoning to Exclusive Agriculture under the Sauk County Zoning Ordinance. The amendment will also correct map discrepancies in other towns.
- B. Any person desiring more information may contact the Sauk County Conservation, Planning, and Zoning Office, Brian Simmert, at the Sauk County West Square Building (Telephone 608/355-3245). Copies of the proposed Farmland Preservation Plan amendment (map for the Town of Excelsior) may be obtained from the Sauk County Conservation, Planning, and Zoning Office.

Date: June 2, 2014

SAUK COUNTY CONSERVATION, PLANNING AND ZONING COMMITTEE

BY: BRIAN SIMMERT
 Sauk County Department of Conservation, Planning and Zoning
 Sauk County West Square Building
 505 Broadway Street
 Baraboo, WI 53913

To be published May 22, 2014

For office use only: Pet. No. No number assigned (plan)

If you have a disability and need help, reasonable accommodations can be made for those so requesting provided that a 48 hour notice is given. Please call 608-355-3285 or TDD 608-355-3490.



Staff Report
Conservation, Planning, and Zoning Committee
Amendment to the Sauk County Farmland Preservation Plan

Hearing Date: June 24, 2014

Request

A request to amend the Sauk County Farmland Preservation Plan is being made by the Sauk County Conservation, Planning, and Zoning Department on behalf of the Town of Excelsior to enable the town to adopt Exclusive Agriculture Zoning (see Petition 5-2014). The Department of Agriculture, Trade and Consumer Protection (DATCP) requires that farmland preservation areas, noted as green areas on the Farmland Preservation Plan (FPP) Map for the Town of Excelsior, match areas that are zoned Exclusive Agriculture. As directed by DATCP, this request also includes an amendment to the FPP maps for the various towns to remove the preservation area designation from publicly owned lands.

Historical Analysis

Sauk County has a history of preserving farmland through the implementation of state programs, influencing the development of new state programs, as well the establishment of programs uniquely tailored to Sauk County. The following is a historical timeline of agriculture-related plans and programs which were proposed or adopted in Sauk County (a more complete timeline can be found in *the Sauk County Farmland Preservation Plan (FPP Plan)*).

1979: Sauk County adopted the “*Sauk County Agricultural Preservation Plan*.” This plan promoted the preservation of agricultural lands through the use of techniques such as density-based zoning, the transfer of development rights, and identifying lands within each town to be preserved for agricultural land uses, transitioned from an agricultural land use to a developed state, or lands that were currently developed.

1981: The Sauk County Board of Supervisors considered the adoption of the Exclusive Agriculture Zoning District (EAZ) as part of the Sauk County Zoning Ordinance.

1986: The Sauk County Board of Supervisors approved the addition of the Exclusive Agriculture Zoning District (EAZ) to the Sauk County Zoning Ordinance.

1986-2014: Following the adoption of the EAZ by the Sauk County Board of Supervisors, the following towns adopted EAZ.

- Town of Troy, October 1986
- Town of Prairie du Sac, October 1986
- Town of Ironton, November 1986
- Town of Sumpter, April 1987
- Town of Westfield, June 1987
- Town of Franklin, July 1987
- Town of Honey Creek, July 1987
- Town of Reedsburg, November 1990
- Town of Excelsior, July 2014 (Pending)

2006: The Sauk County Board of Supervisors approved an addendum to the *1979 Agricultural Preservation Plan* to implement a density-based zoning program for towns zoned Exclusive Agriculture and Resource Conservancy.

2006: The Sauk County Board of Supervisors unanimously approved the addition of the Planned Unit Development Program (subsequently renamed Planned Rural Development) in the draft Sauk County Zoning Ordinance, which implemented the density-based zoning program.

2009: The Wisconsin Working Lands Initiative was passed as a part of the state's 2009-2011 biennial budget and coincided with an update to Chapter 91 of Wisconsin State Statutes. Chapter 91 requires counties that participate in the farmland preservation program to adopt an updated farmland preservation plan. Sauk County's deadline to adopt an updated plan was December 31, 2013.

December 2013: The Sauk County Board of Supervisors adopted the "Sauk County Farmland Preservation Plan" which met the requirements of Chapter 91 of Wisconsin State Statutes and replaced the 1979 Farmland Preservation Plan.

June/July 2014: The CPZ Committee and Sauk County Board of Supervisors will consider the request as stated above.

Background/Original Planning Process

The Planning Process. The Sauk County Conservation, Planning and Zoning (CPZ) Committee provided oversight to the planning process. A discussion group consisting of persons representing various aspects of the Sauk County agriculture community met to contribute to goal, objective and policy formation. The Sauk County Conservation, Planning and Zoning Department staff gathered data, held information and listening sessions, provided assistance during the discussion group meetings, and worked with the towns to update the Farmland Preservation Plan Map.

Farmland Preservation Plan Map. During the summer of 2013, each town in Sauk County reviewed and, where appropriate, updated their Farmland Preservation Plan Map to designate farmland preservation, development and transition areas. Farmland preservation areas include lands not intended for development and which will remain in an agricultural use, transition areas are those areas designated for non-agricultural development within the next fifteen years and development areas are those areas currently developed or anticipated to be developed in the near term. Only those lands designated as a preservation area qualify for the farmland preservation tax credit and any current or future Agriculture Enterprise Areas. The towns of Washington and Winfield elected not to participate.

Plan Implementation, Maintenance and Review. The Conservation, Planning, and Zoning Department will review and monitor the *FPP Plan* with the CPZ Committee periodically to seek policy directives regarding implementation efforts and potential plan amendments. Without periodic review, this plan has the potential to lose its relevance as conditions change, specific projects are implemented, or as new priorities emerge.

Financial Analysis

Adopting the *FPP Plan* and any subsequent amendments constitutes one part of the Sauk County Farmland Preservation Program that will enable participating farmers to claim the farmland preservation tax credit. The FPP tax credit paid in 2013 for the 2012 tax year was \$550,300 and is approximately \$500,000-\$600,000 annually. Additionally, a certified *FPP Plan* may be required to maintain state funding for CPZ staff to implement the *Land and Water Resources Management Plan* in the amount of approximately \$128,000 annually; and cost-share funding in the amount of approximately \$87,000 annually. Finally, the FPP Plan has been prepared utilizing \$30,000 of grant funding provided by the Department of Agriculture, Trade and Consumer Protection (DATCP).

Legal Authority

Wis. Stat. ch. 91 specifies the requirements to be addressed by the farmland preservation plan and process for adoption. If adopted, the *FPP Plan* amendment will become part of the *Sauk County Comprehensive Plan*. The *FPP Plan* amendment must also be certified by DATCP as meeting the requirements specified under Wis. Stat ch 91.

Policy Alternatives

The County Board may disapprove the *FPP Plan* amendment. Disapproval of the *FPP Plan* amendment would result in the following outcome:

- Jeopardize the farmland preservation tax credit to Sauk County farmers (approx. \$500,000 to \$600,000 annually);
- May jeopardize CPZ Department staff and cost share funding. (approx. \$215,000 annually);
- Jeopardize the Fairfield Agriculture Enterprise Area and associated tax credits;
- Indicate to local towns that Sauk County does not support the Farmland Preservation Program, despite local policies that do support farmland preservation planning efforts;
- Prevent the Town of Excelsior from applying Exclusive Agriculture zoning.

Recommendation

Staff recommends that the Sauk County Conservation, Planning and Zoning Committee recommend approval of the amendment to the *Sauk County Farmland Preservation Plan Map* for the Town of Excelsior and various amendments to town FPP maps to remove the preservation area designation from publicly owned lands.

Appendix

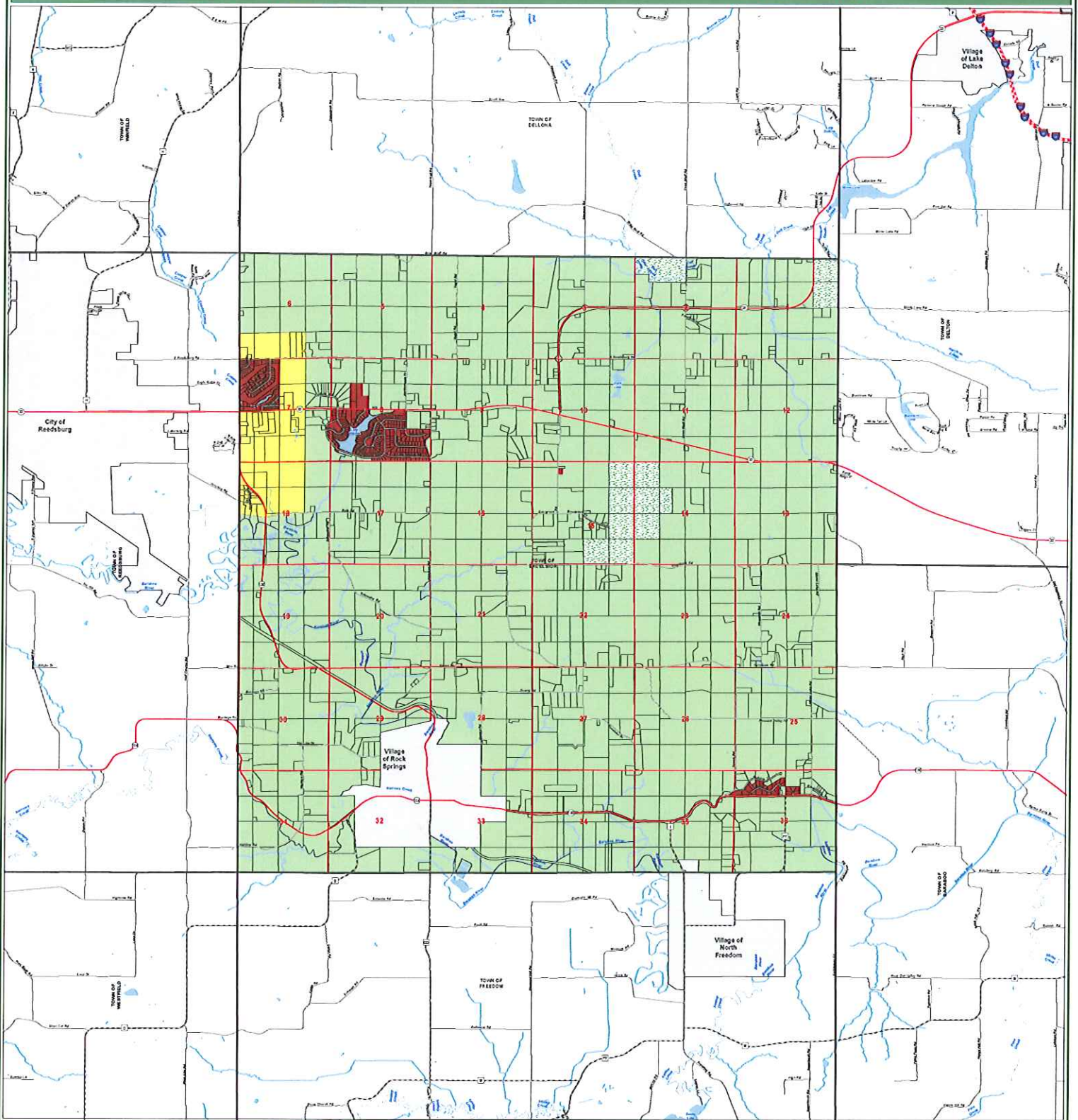
Copy of the proposed FPP map for the Town of Excelsior,

Ex B

Sauk County Conservation, Planning and Zoning Department

SAUK COUNTY

EXCELSIOR



Legend

- | | | | | |
|-------------------|----------------------|------------|---------------------------------|----------------------------|
| Towns | Waterline | Interstate | Farmland Preservation Area | Federal/State/County Lands |
| Municipa Boundary | Stream or River | Federal | Transition Area | |
| PLSS_Section | Waterbody | State | Unincorporated Development Area | |
| Sauk Parcels | Lakes Rivers Streams | County | | |
| | | Town | | |

Sauk County
Conservation, Planning & Zoning

Sauk County Mapping
Prepared 2014
DATCP Date - June 11, 2014



0 2,000 Feet

ORDINANCE NO. 8-2014

PETITION 5-2014. APPROVING THE REZONING OF LANDS IN THE TOWN OF EXCELSIOR FROM A RESOURCE CONSERVANCY TO AN EXCLUSIVE AGRICULTURE ZONING DISTRICT FILED UPON THE TOWN OF EXCELSIOR, JOE FISH, CHAIR.

WHEREAS, a public hearing was held by the Conservation, Planning, and Zoning Committee upon petition 5-2014 as filed by the Town of Excelsior, c/o Joe Fish, Chair for a change in the zoning of certain lands from a Resource Conservancy to an Exclusive Agriculture Zoning District; and

WHEREAS, the purpose of the request is to establish a land use zoning program that best reflects the vision, goals, objectives, and policies of the Town of Excelsior's Comprehensive Plan; and

WHEREAS, the Town of Excelsior Town Board has unanimously approved the rezone request; and

WHEREAS, the Conservation, Planning, and Zoning Committee reviewed and discussed the request as described in petition 5-2014; and

WHEREAS, your Committee, based upon the facts of the request and public testimony heard at the public hearing on June 24, 2014, recommended to the Sauk County Board of Supervisors that the petition be approved; and

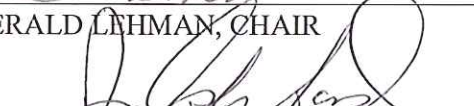
NOW, THEREFORE, BE IT ORDAINED, by the Sauk County Board of Supervisors met in regular session, that the rezoning of the aforementioned lands, more particularly described in petition 5-2014, as filed with the Sauk County Clerk, under the Sauk County Zoning Ordinance, Chapter 7 SCCO, be Approved.

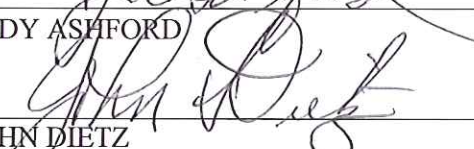
For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,

CONSERVATION, PLANNING, AND ZONING COMMITTEE

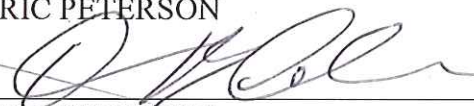

GERALD LEHMAN, CHAIR


JUDY ASHFORD


JOHN DIETZ


NATHAN JOHNSON


ERIC PETERSON


DENNIS POLIVKA

KPB
Fiscal Note: No Impact
MIS Note: No Impact

OFFICE OF
SAUK COUNTY CONSERVATION, PLANNING AND ZONING
SAUK COUNTY WEST SQUARE BUILDING
505 BROADWAY
BARABOO, WI 53913
Telephone: (608) 355-3285

NOTICE

PLEASE TAKE NOTICE, that the Conservation, Planning, and Zoning Committee of the Sauk County Board of Supervisors will hold a public hearing on June 24, 2014, at 10:00 a.m., or as soon thereafter as the matter may be heard, in the County Board Room at the Sauk County West Square Building in the City of Baraboo to consider:

- I. A. Petition 5-2014 Rezone. A petition to rezone certain lands in the Town of Excelsior, County of Sauk, Wisconsin, from a Resource Conservancy to an Exclusive Agriculture zoning district for the purpose of implementing the provisions of the Town of Excelsior Comprehensive Plan.
- B. Lands to be affected by the proposed rezone include all lands currently zoned Resource Conservancy and more particularly identified on a proposed zoning map dated May 21, 2014 attached to this petition.
- C. Testimony of persons to appear at the public hearing; any person so desiring will be given a reasonable opportunity to express their opinions on the matter before the Committee.
- II. A. Any person desiring more information may contact the Sauk County Conservation, Planning, and Zoning Office, Brian Simmert at the Sauk County West Square Building (Telephone 608/355-3245). Copies of the map dated May 21, 2014 may be obtained from the Sauk County Clerk or the Conservation, Planning, and Zoning Office.

Date: June 2, 2014

SAUK COUNTY CONSERVATION, PLANNING, AND ZONING COMMITTEE

BY: BRIAN SIMMERT
Sauk County Department of Planning and Zoning
505 Broadway Street
Sauk County West Square Building
Baraboo, WI 53913

To be published June 12, 2014 and June 19, 2014

For office use only: Pet. No. 5-2014

If you have a disability and need help, reasonable accommodations can be made for those so requesting provided that a 48 hour notice is given. Please call 608-355-3285 or TDD 608-355-3490.



Staff Report
Conservation, Planning, and Zoning Committee
Town of Excelsior, applicant
Rezone Petition 5-2014

Hearing Date: June 24, 2014

Applicant:

Town of Excelsior

Staff:

Brian Simmert, CPZ

355-4834

bsimmert@co.sauk.wi.us

Current Zone:

Resource Conservancy

Proposed Zone:

Exclusive Agriculture

Relevant Plans:

Town of Excelsior Comprehensive
Sauk County Farmland Preservation

Lot Size/Area to be Rezoned:

Not Applicable

Applicable Zoning Regulations:

7.014 Exclusive Agriculture Zoning
District

Notification:

(by U.S. mail, except newspaper)

June 2, 2014: Newspaper

June 2, 2014: CPZ Committee

June 2, 2014: Town Clerk

June 2, 2014: DATCP

Town Board Recommendation:

Approval, June 10, 2014

Exhibits:

A. Map of area to be rezoned (Ex. A)

B. Proposed Town of Excelsior
Farmland Preservation Plan Map
(Ex. B)

Request

A request was submitted by the Town of Excelsior to change the zoning of property from a Resource Conservancy to an Exclusive Agriculture Zoning District. The purpose or basis of the rezone request, as stated by the applicant, is to establish a land use zoning program that reflects the vision and objectives of the Town of Excelsior's Comprehensive Plan.

Legal Description of Area

See Exhibit A, Town of Excelsior, Sauk County, Wisconsin.

Background/Timeline

March 31, 2009. The Town of Excelsior Town Board adopted the Town of Excelsior Comprehensive Plan. The following Land Use Goal excerpted from this plan pertains to the Town's rezone request:

"Plan, control and manage development that will continue to foster a sense of community, and that will preserve the country flavor of the Township while maintaining a balance among agriculture, natural resources, quality of life and development."

Early 2011. The Town of Excelsior convened a committee composed of town residents to discuss and recommend to the Town Board a zoning program that best reflects the vision, goals and objectives in the Town's Comprehensive Plan. Utilizing a qualified consensus process, the Committee decided and recommended that the Town adopt Exclusive Agricultural zoning. Sauk County Planning & Zoning staff provided periodic technical assistance to the Committee regarding the differences between zoning options for consideration by the Committee.

July 12, 2011. The Town of Excelsior Town Board amended the Town of Excelsior Comprehensive Plan to correct errors and clarify programs. The Plan was also amended to include objectives and policies that relate to the rezone request. Also on July 12, 2011, the Town Board recommended approval of the Resource Conservancy-35 Zoning District. The policy and objective from the Town's Plan that support the current rezone request to Exclusive Agriculture are as follows:

LU-Objective-12. Manage the creation of new lots for residential development.

LU-Policy-12a. Replace the Resource Conservancy – 5 Zoning District with the Resource Conservancy – 35 Zoning District which will serve as a transitional zoning to the Exclusive Agricultural Zoning District. The transition to Exclusive Agriculture will occur after an updated Exclusive Agricultural Zoning District has been certified by the Department of Agriculture, Trade and Consumer Protection (DATCP) to meet the requirements of Wisconsin Statutes Chapter 91 and which has been approved by the Sauk County Board of Supervisors. Following certification and approval, the town will file an application with Sauk County to apply Exclusive Agricultural Zoning to all areas zoned Resource Conservancy-35.

May 5, 2014. A complete rezone application was received by the Sauk County Conservation, Planning and Zoning Department.

Zoning Map Amendment Standards pursuant to 7.141(8)

In its review and action on the application, the agency (CPZ Committee) shall make findings with respect to the following criteria:

Staff Note: Staff recommends that the CPZ Committee review and respond to the following findings before making a recommendation on the rezoning petition.

- (a) The proposed map amendment is consistent with the overall purpose and intent of this chapter (Sauk County Zoning Ordinance).

Staff comment: Pursuant to Section 7.003 of the Sauk County Zoning Ordinance, the purpose of the ordinance is to protect the public health, safety, and welfare of Sauk County residents and the public, to plan for future the future development of communities, and to further the purposes contained in Wis. Stat. §59.69(1). Rezoning the Town of Excelsior to Exclusive Agriculture meets the aforementioned standard and purpose.

- (b) The proposed map amendment is consistent with the Sauk County Comprehensive Plan and the Farmland Preservation Plan, if applicable.

Staff comment: Over all, the Sauk County Comprehensive Plan suggests that Sauk County should continue to update and emphasize programs that will assure the viability of agriculture. Rezoning to Exclusive Agriculture will provide the appropriate level of protection for farmland that the Town seeks and will enable eligible farms to claim the farmland preservation tax credit under Wis. Stat. ch 91.

The Sauk County Farmland Preservation Plan map identifies areas for agriculture preservation which are areas that are not intended for non-agriculture development. The rezone is consistent with a proposed Farmland Preservation Plan Map.

- (c) Factors have changed from the time of initial ordinance adoption that warrant the map change, or an error, inconsistency, or technical problem administering this chapter as currently depicted has been observed.

Staff comment: The Town of Excelsior had intended to adopt Exclusive Agriculture zoning in 2011, but was not able to do so until Sauk County completed a comprehensive zoning ordinance rewrite certifiable by the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) as meeting Wis. Stat. ch 91 for Farmland Preservation. The new county zoning ordinance was certified by DATCP and adopted by the Sauk County Board of Supervisors in early 2014. The Town now wishes to apply Exclusive Agriculture zoning, as previously intended.

Summary

In summary, the Town of Excelsior Town Board commissioned a committee of town residents to recommend updates to the Town of Excelsior Comprehensive Plan and to consider a zoning program that reflects the goals, objectives and policies of this Plan. The Committee recommended to the Town of Excelsior Board the adoption of Exclusive Agricultural Zoning with Resource Conservancy-35 zoning serving as an interim zoning district until such time that DATCP certified and the Sauk County Board approved a comprehensively revised county zoning ordinance. The Town of Excelsior Town Board has subsequently approved a rezone of the Town from the Resource Conservancy to Exclusive Agriculture.

Committee Action Options

Approve Petition 5-2014, based on the facts of the request presented at the public hearing, that the Town of Excelsior Board recommends approval of the rezone, and that the rezone is consistent with the Town of Excelsior Comprehensive Plan and the Sauk County Farmland Preservation Plan and that the rezone meets the finding for rezoning pursuant to 7.141(8).

Disapprove Petition 5-2014, based on the facts of the request presented at the public hearing and that the rezone does not meet the findings for rezoning pursuant to 7.141(8).

Modify and Approve Petition 4-2014. Not recommended.

Staff Recommendation

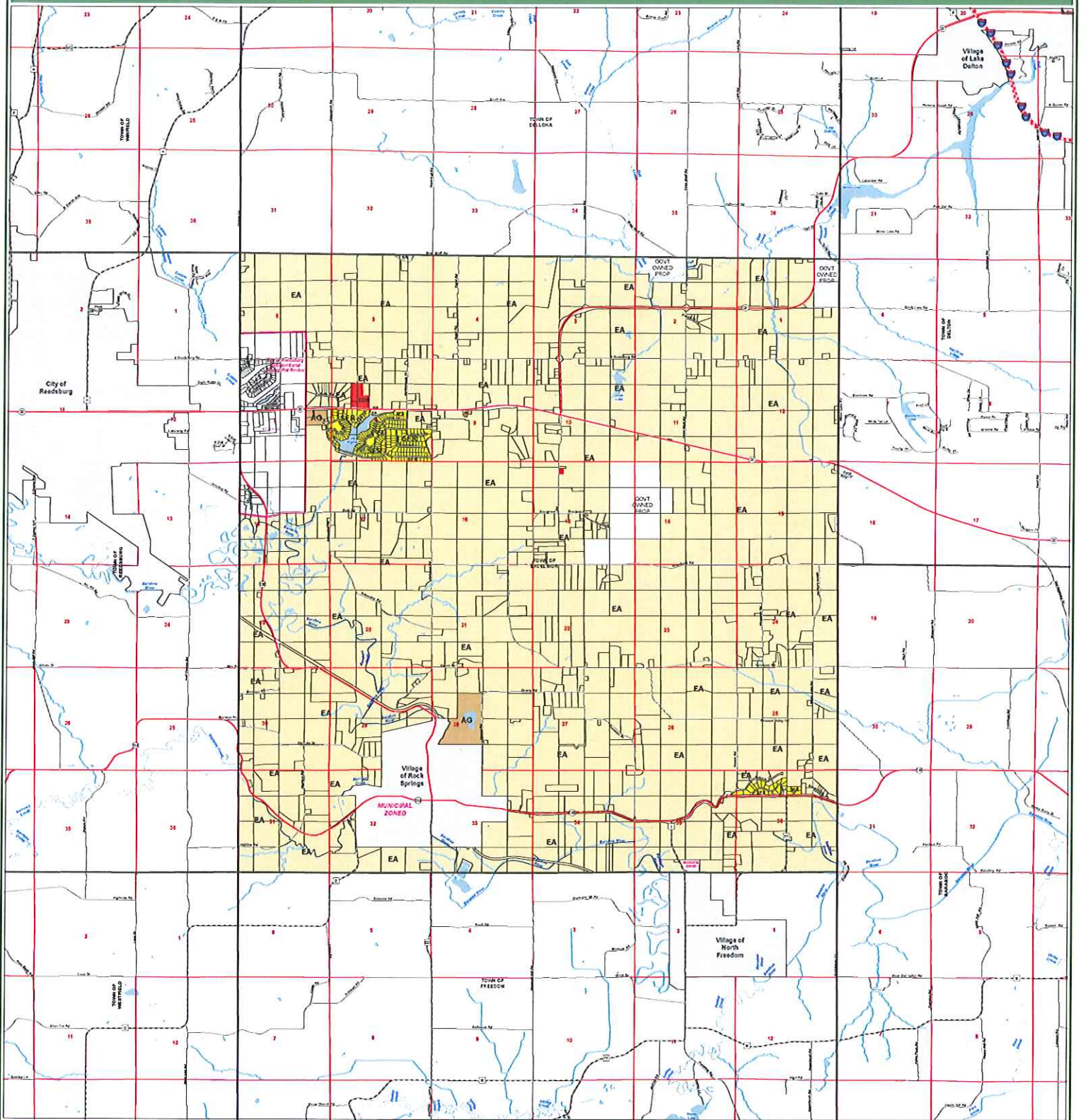
Staff recommends that the CPZ Committee approve Petition 5-2014.

Ex. A

Sauk County Conservation, Planning and Zoning Department

SAUK COUNTY

EXCELSIOR



Legend Towns Municipal Boundary Section Line Sauk Parcels Sauk County <i>Conservation, Planning & Zoning</i>		Waterbody Lakes Rivers Streams Waterline Stream or River		Extra Territorial Jurisdiction CBarabooET ReedsET SaukPtET SpringGreenET VBarabooET		AG-Agriculture COM-Commercial EA-Exclusive Agriculture IND-Industrial MFR-Multiple Family Residential Unzoned		RC-Resource Conservancy RCOM-Recreation Commercial RUC-Rural Community SFR-Single Family Residential Sauk County Mapping May 21, 2014 DATCP Date: June 11, 2014	
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0 2,000 Feet

RESOLUTION NO. 72 - 14

AUTHORIZING ATTENDANCE AT THE ON-THE-FARM TWILIGHT MEETING

WHEREAS, on August 27, 2014, the Wisconsin Counties Association, Wisconsin Towns Association, and the Professional Dairy Producers of Wisconsin will hold an On-the-Farm Twilight Meeting and Tour in Belleville, Wisconsin; and

WHEREAS, this session provides policy makers an opportunity to learn from each other and get questions answered how farming, the dairy industry, and our communities can work together to grow stronger and better together; and

WHEREAS, 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).

NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, hereby approves compensating and reimbursing expenses of one member from the Conservation, Planning, and Zoning Committee for attendance at the On-the-Farm Meeting and Tour to be held in Belleville, Wisconsin on August 27, 2014.

For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,

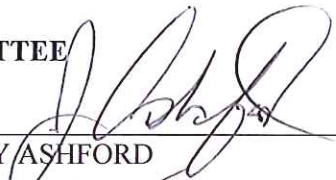
CONSERVATION, PLANNING AND ZONING COMMITTEE


GERALD LEHMAN, Chair


JOHN DIETZ


ERIC PETERSON


RANDY PUTTKAMER


JUDY ASHFORD


NATHAN JOHNSON


DENNIS POLIVKA

Fiscal Note:

Estimated Costs	Cost Per Person	Number of Persons	Total Estimated Cost
Registration	\$0.00	1	\$0.00
Meals and Expenses (i.e. hotel, parking, etc.)	\$0.00		\$0.00
Per Diem and Benefits	\$54.00	1	\$54.00
Mileage(Lehman-150 miles round trip)	\$84.00	1	\$84.00
Total Estimated Costs	\$138.00		\$138.00

MIS Note: No information systems impact.

KPB

RESOLUTION NO. 73 - 14

**APPROVING THE PURCHASE OF A CONSERVATION STREAMBANK EASEMENT
FOR THE TOM MESITER PROPERTY PURSUANT TO THE IMPLEMENTATION
AGREEMENT BETWEEN THE WISCONSIN DEPARTMENT OF
TRANSPORTATION AND SAUK COUNTY**

WHEREAS, the State of Wisconsin Department of Transportation (WISDOT) and Sauk County are parties to the "Memorandum of Agreement Concerning U.S. Highway 12 Between Middleton and Lake Delton, Wisconsin" (MOA), fully executed by WISDOT, Sauk County, the Governor of Wisconsin, the Federal Highway Administration, the National Park Service(NPS), the U.S. Fish and Wildlife Service (USFWS), the U.S. Environmental Protection Agency (EPA) the Wisconsin Department of Natural Resources (WISDNR), Dane County and the Nature Conservancy (TNC); and,

WHEREAS, by Resolution #124-2011, the Honorable Sauk County Board of Supervisors approved the Memorandum of Agreement implementing the Sauk County Fund component of the Highway 12 Growth Management Plan that provides the State of Wisconsin allocate funds in the amount of \$250,000 to fund among other things the purchase of lands or scenic/conservation/agricultural easements from willing sellers in Sauk County outside of the Baraboo Range National Natural Landmark (BRNNL); and,

WHEREAS, one of the express and stated purposes of the Implementation Agreement between the State of Wisconsin Department of Transportation and Sauk County for the Sauk County Fund is to procure streambank easements and to protect and enhance these environmentally sensitive areas and mitigate the environmental impact caused by the expansion of US Highway 12.

WHEREAS, the Conservation, Planning and Zoning Committee believes this offer to purchase a streambank easement is in the best interest of Sauk County and implements the MOA executed between Sauk County and the State of Wisconsin Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session, that said streambank easement is hereby Approved.

RESOLUTION NO. 23-14
Page 2

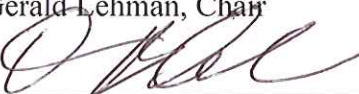
For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,


Conservation, Planning and Zoning Committee



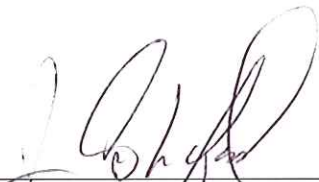
Gerald Lehman, Chair



Dennis Polivka, Secretary



Nathan Johnson



Judy Ashford, Vice Chair



John Dietz

Eric Peterson

Fiscal Note: The easement purchase price of \$16,160 plus related expenditures such as title search and appraisal are funded 55.6% by the state and 44.4% by existing appropriated funds.

KPB

MIS Note: No Impact.

RESOLUTION NO. 74

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF
\$4,995,000 GENERAL OBLIGATION REFUNDING BONDS

WHEREAS, the County Board of Supervisors of Sauk County, Wisconsin (the "County") hereby finds and determines that it is necessary, desirable and in the best interest of the County to raise funds for the purpose of refunding obligations of the County, including interest on them, specifically, the General Obligation Refunding Bonds, Series 2004A, dated May 1, 2004, maturing in the years 2015 through 2017, and the General Obligation Promissory Notes, dated December 31, 2007, maturing in the years 2015 through 2017 (collectively, the "Refunded Obligations") (hereinafter the refinancing of the Refunded Obligations shall be referred to as the "Refunding");

WHEREAS, the County Board of Supervisors deems it to be necessary, desirable and in the best interest of the County to refund the Refunded Obligations for the purpose of achieving debt service cost savings;

WHEREAS, counties are authorized by the provisions of Section 67.04, Wisconsin Statutes, to borrow money and issue general obligation refunding bonds to refinance their outstanding obligations; and

WHEREAS, it is the finding of the County Board of Supervisors that it is necessary, desirable and in the best interest of the County to authorize the issuance of and to sell its general obligation refunding bonds (the "Bonds") to Robert W. Baird & Co. Incorporated (the "Purchaser"), pursuant to the terms and conditions of its bond purchase proposal attached hereto as Exhibit A and incorporated herein by this reference (the "Proposal").

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

Section 1. Authorization and Sale of the Bonds. For the purpose of paying the cost of the Refunding, there shall be borrowed pursuant to Section 67.04, Wisconsin Statutes, the principal sum of FOUR MILLION NINE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$4,995,000) from the Purchaser in accordance with the terms and conditions of the Proposal. The Proposal is hereby accepted, and the Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. To evidence the obligation of the County, the Chairperson and County Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the County, the Bonds aggregating the principal amount of FOUR MILLION NINE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$4,995,000) for the sum set forth on the Proposal, plus accrued interest to the date of delivery.

Section 2. Terms of the Bonds. The Bonds shall be designated "General Obligation Refunding Bonds"; shall be issued in the aggregate principal amount of \$4,995,000; shall be dated September 10, 2014; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall bear interest at the rates per annum and mature on October 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit B-1 and incorporated herein by this reference. Interest is

payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2015. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit B-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Bonds shall not be subject to optional redemption.

Section 4. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit C and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Bonds as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2014 through 2016 for the payments due in the years 2015 through 2017 in the amounts set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Bonds remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Bonds, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Bonds when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for \$4,995,000 General Obligation Refunding Bonds, dated September 10, 2014" (the "Debt Service Fund Account") and such account shall be

maintained until the indebtedness evidenced by the Bonds is fully paid or otherwise extinguished. The County Treasurer shall deposit in the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Bonds; (ii) any premium not used for the Refunding which may be received by the County above the par value of the Bonds and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Bonds when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Bonds when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Bonds until all such principal and interest has been paid in full and the Bonds canceled; provided (i) the funds to provide for each payment of principal of and interest on the Bonds prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Bonds may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Bonds as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Bonds have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Bonds; Segregated Borrowed Money Fund. The proceeds of the Bonds (the "Bond Proceeds") (other than any premium not used for the Refunding and accrued interest which must be paid at the time of the delivery of the Bonds into the Debt Service Fund Account created above) shall be deposited into a special fund separate and distinct from all other funds of the County and disbursed solely for the purpose for which borrowed or for the payment of the principal of and the interest on the Bonds. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose for which the Bonds have been issued has been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause

the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Bonds, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Bonds to the Purchaser which will permit the conclusion that the Bonds are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Bonds and by the Refunded Obligations and the ownership, management and use of the projects will not cause the Bonds or the Refunded Obligations to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and

acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 12. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by the County Clerk or County Treasurer (the "Fiscal Agent").

Section 13. Persons Treated as Owners; Transfer of Bonds. The County shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 14. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the County at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the County and on file in the County Clerk's office.

Section 16. Official Statement. The County Board of Supervisors hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby

ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

To the extent required under the Rule, the Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Redemption of the Refunded Obligations. The Refunded Obligations are hereby called for prior payment and redemption on October 1, 2014 at a price of par plus accrued interest to the date of redemption.

The County hereby directs the County Clerk to work with the Purchaser to cause timely notice of redemption, in substantially the forms attached hereto as Exhibits D-1 and D-2 and incorporated herein by this reference (the "Notices"), to be provided at the times, to the parties and in the manner set forth on the Notices. All actions heretofore taken by the officers and agents of the County to effectuate the redemption of the Refunded Obligations are hereby ratified and approved.

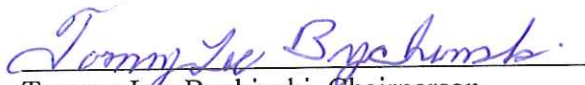
Section 19. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully Submitted,
Sauk County Finance Committee


Tommy Lee Bychinski, Chairperson


Joan Fordham


Andrea Lombard


Wally Czuprynski


Martin F. Krueger

Adopted and recorded this 19th day of August, 2014.

Martin F. Krueger,
Chairperson

ATTEST:

Rebecca A. DeMars
County Clerk

(SEAL)

Fiscal Note: Refunding of the existing debt is estimated to save the County approximately \$426,000 in interest costs over the period of 2015 to 2017 compared to the County's existing debt service schedule. The interest rates will decrease from a range of 3.9% to 4.1% currently to an estimated 1.1% on refunded maturities.

KPB

Information Systems Note: No information systems impact

REF

EXHIBIT A

Bond Purchase Proposal

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

EXHIBIT A

EXHIBIT B-1

Pricing Summary

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

REF

EXHIBIT B-2

Debt Service Schedule and Irrepealable Tax Levies

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

E

D

EXHIBIT C

(Form of Bond)

REGISTERED UNITED STATES OF AMERICA DOLLARS
STATE OF WISCONSIN
SAUK COUNTY
NO. R-___ GENERAL OBLIGATION REFUNDING BOND \$___

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:
October 1, ___ September 10, 2014 ___% ___

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS
(\$___)

FOR VALUE RECEIVED, Sauk County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2015 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by the County Clerk or County Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Bond together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Bond is one of an issue of Bonds aggregating the principal amount of \$4,995,000, all of which are of like tenor, except as to denomination, interest rate and maturity date, issued by the County pursuant to the provisions of Section 67.04, Wisconsin Statutes, for the public purpose of refunding certain outstanding obligations of the County, all as authorized by

resolutions of the County Board of Supervisors duly adopted by said governing body at meetings held on July 15, 2014 and August 19, 2014. Said resolutions are recorded in the official minutes of the County Board of Supervisors for said dates.

This Bond is not subject to optional redemption.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Bond have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Bond and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Bond, together with the interest thereon, when and as payable.

This Bond has been designated by the County Board of Supervisors as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the County appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds after the Record Date. The Fiscal Agent and County may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Sauk County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

SAUK COUNTY, WISCONSIN

By: _____

Martin F. Krueger
Chairperson

(SEAL)

By: _____

Rebecca A. DeMars
County Clerk

DAE

D

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

(Authorized Officer)

EXHIBIT D-1

NOTICE OF FULL CALL*

Regarding

SAUK COUNTY, WISCONSIN
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2004A
DATED MAY 1, 2004

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called by the County for prior payment on October 1, 2014 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
10/01/2015	\$1,500,000	3.90%	804328FB3
10/01/2016	1,545,000	4.00	804328FC1
10/01/2017	1,605,000	4.10	804328FD9

The County shall deposit federal or other immediately available funds sufficient for such redemption at the office of The Depository Trust Company on or before October 1, 2014.

Said Bonds will cease to bear interest on October 1, 2014.

By Order of the
County Board of Supervisors
Sauk County
County Clerk

Dated _____

* To be provided by registered or certified mail, overnight express delivery or facsimile transmission to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to October 1, 2014 and to the MSRB. Notice shall also be provided to Ambac Assurance Corporation, or any successor, the bond insurer of the Bonds.

In addition, if the Bonds are subject to the continuing disclosure requirements of SEC Rule 15c2-12 effective July 3, 1995, this Notice should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

EXHIBIT D-2

NOTICE OF FULL CALL*

Regarding

SAUK COUNTY, WISCONSIN
GENERAL OBLIGATION PROMISSORY NOTES
DATED DECEMBER 31, 2007

NOTICE IS HEREBY GIVEN that the Notes of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called by the County for prior payment on October 1, 2014 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
10/01/2015	\$770,000	4.00%	804328GQ9
10/01/2016	800,000	4.00	804328GR7
10/01/2017	830,000	4.00	804328GS5

The County shall deposit federal or other immediately available funds sufficient for such redemption at the office of The Depository Trust Company on or before October 1, 2014.

Said Notes will cease to bear interest on October 1, 2014.

By Order of the
County Board of Supervisors
Sauk County
County Clerk

Dated _____

* To be provided by registered or certified mail, overnight express delivery, facsimile transmission or electronic transmission to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to October 1, 2014 and to the MSRB.

In addition, if the Notes are subject to the continuing disclosure requirements of SEC Rule 15c2-12 effective July 3, 1995, this Notice should be filed electronically with the MSRB through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

MOODY'S

INVESTORS SERVICE

New Issue: Moody's upgrades Sauk County, WI's GO to Aa1

Global Credit Research - 29 Jul 2014

Assigns Aa1 to \$5.0M GO Refunding Bonds

SAUK (COUNTY OF) WI
Counties
WI

Moody's Rating

ISSUE	RATING
General Obligation Refunding Bonds	Aa1
Sale Amount \$4,995,000	
Expected Sale Date 08/27/14	
Rating Description General Obligation	

Moody's Outlook NOO

Opinion

NEW YORK, July 29, 2014 --Moody's Investors Service has upgraded Sauk County, WI's general obligation (GO) rating to Aa1 from Aa2. Concurrently, Moody's has assigned a Aa1 rating to the county's \$5.0 million General Obligation Refunding Bonds. The bonds are secured by the county's general obligation unlimited tax pledge and proceeds will refund the 2015 through 2017 maturities of the county's General Obligation Refunding Bonds, Series 2004A and General Obligation Promissory Notes, Series 2007 for net present value savings of \$358,000 or 5.1%. Post-sale, the county will have \$21.9 million of outstanding GO debt.

SUMMARY RATING RATIONALE

The upgrade to Aa1 reflects the county's moderately sized tax base with a high full value per capita, and positive operating results that have led to the build-up of substantial operating reserves. The Aa1 rating also incorporates the county's strong local economy with some concentration in tourism, modest debt profile and with very low unfunded pension obligations.

STRENGTHS:

- Strong financial position characterized by healthy operating reserves
- Modest pension and debt liabilities
- Some unused levy capacity provides financial flexibility

CHALLENGES:

- Consecutive years of tax base decline
- Economic concentration in tourism
- Tax base is small for the rating category

DETAILED CREDIT DISCUSSION

MODERATELY SIZED TAX BASE WITH HIGH FULL VALUE PER CAPITA; REGIONAL ECONOMY RELIANT ON TOURISM INDUSTRY

We expect the county's moderately sized tax base will exhibit long term stability due to its strong regional economy rooted in tourism. The county covers 840 square miles, including the county seat, Baraboo (Aa3), as well as portions of the Wisconsin Dells region, including the state's most visited state park, Devil's Lake. The county's largest taxpayer and second largest employer is the Kalahari Development, a large resort facility which accounted for 1.8% of 2013 valuation and employs 1,300. At \$6.4 billion in full valuation, the tax base has declined at an average annual rate of 2.0% since 2008, with declines ranging from 1.4% to 3.0%. While some of the declines were related to depreciation, the drops were also due to a severe flood event in June 2008 that damaged property in the county and a reclassification of property owned by a non-profit organization to tax exempt status in 2009. Looking forward, management anticipates values to stabilize or to modestly increase.

In recent years, the county's tourism attraction have transitioned from summer only attractions to year-round destinations, with a variety of resorts, conference centers, and entertainment options. While the local economy remains vulnerable to economic fluctuations, officials report local tourism remained strong during recessionary times as vacationers from the regional area chose to stay closer to home. The county's unemployment rate, which stood at 5.1% in May of 2014, has steadily declined from a high of 8.2% in 2011 and was slightly below the state and national rates of 5.5% and 6.1%, respectively, during the same time period.

According to data from the American Community Survey (2008-2012), the county's median family income is 101.2% of the nation. Estimated 2013 full value per capita is a strong \$103,845, reflecting the significant portion of the county that is covered by forestry. The county's 2010 population was 61,976, which represents an increase of 12.2% from 2000.

STRONG FINANCIAL POSITION DESPITE PLANNED USE OF RESERVES IN 2014; HISTORY OF ANNUAL OPERATING SURPLUSES

While county management has budgeted to use fund balance in fiscal 2014, we expect the county's financial position to remain very healthy due to management's conservative budgeting practices and a history of surplus operations. Over the last decade, the county has made a draw on General Fund reserves only once, in 2006, for capital projects. While the fiscal 2013 budget called for the use of \$2.5 million of reserves, actual results show the year closed with a healthy operating surplus of \$3.1 million, growing the General Fund balance to \$31.8 million, or a very healthy 90% of revenues. Higher than budgeted sales tax and interest earnings, as well as the lack of need to use \$1 million budgeted for contingency purposes, led to the positive operations. For fiscal 2014, the county increased the property tax levy by a modest 1.3% and budgeted to use \$6.8 million in fund balance. Management's policy is to refrain from using fund balance for operations and instead use available fund balance for capital projects and other one-time uses. The bulk of the budgeted use of fund balance is related to a \$2.4 million contribution to the construction of a new residential and science facility for the University of Wisconsin - Baraboo / Sauk County campus. The county is also making investments in its dispatch center, 911 equipment, and energy efficiency projects.

The county's other major operating fund, the Human Services Fund, is healthy with a fiscal 2013 fund balance of \$4.2 million, or 27.0% of revenues. Revenues for the Human Service Fund are close to equally split by property taxes and intergovernmental revenues. The county operates an 82-bed skilled nursing home which was opened in 2009. While the county's nursing home is not self-sufficient, the amount of property tax support required has declined slightly in recent years, from \$2.7 million in 2011 to \$2.2 million in 2013. Mitigating some of the county's enterprise risk is the high occupancy of the nursing home, which is typically at 95% with a waiting list.

The county is primarily funded by taxes, including property and sales taxes. Taxes comprised 63.3% of 2013 operating revenues compared to 23% of revenues provided by intergovernmental revenues. The county implemented a 0.5% sales tax in 1992 and uses most of the sales tax revenues to support debt service and capital project expenditures, though excess receipts can be transferred to the General Fund. In fiscal 2013, sales tax receipts totaled \$7.5 million, an increase of 2.7% over 2012. While sales tax was budgeted at \$7.2 million for fiscal 2014, three-months of collections totaled \$2.2 million, roughly 8.4% higher than the same time period in 2013.

MODEST DEBT PROFILE; RAPID PRINCIPAL AMORTIZATION

The county's debt profile is expected to remain manageable due to a lack of future borrowing plans and average payout of outstanding debt. The county is an infrequent issuer of debt. Currently outstanding debt levels for the county are average with its net direct debt and overall debt burden at 0.3% and 2.4% of full value, respectively. Payout is rapid with 86.9% of outstanding principal amortized within 10 years. All of the county's outstanding debt is fixed rate and it is not a party to any interest rate swap agreements.

AFFORDABLE PENSION LIABILITIES

The county's exposure to the state multi-employer pension plan, the Wisconsin Retirement System (WRS), is expected to remain manageable. The county has no reported prior service unfunded actuarial accrued liability (UAAL) allocated to it by the system, and has historically made its required contributions to WRS. For fiscal 2012, employer contributions totaled \$1.7 million, or a low 3.6% of 2012 operating revenues. The three year (2010-2012) average of Moody's adjusted net pension liability (ANPL) for the county, under our methodology for adjusting reported pension data, was \$31.5 million, or a modest 0.65 times operating revenues and 0.47 times full value.

Moody's ANPL reflects certain adjustments we make to improve comparability of reported pension liabilities. The adjustments are not intended to replace the county's reported contribution information, but to improve comparability with other rated entities. We determined the county's share of liability for WRS in proportion to its contributions to the plan and covered payroll.

What Could Make the Rating Go Up

- Material expansion of the county's tax base
- Marked improvement in the county's socioeconomic characteristics

What Could Make the Rating Go Down

- Material declines in operating reserves
- Continued declines in the county's tax base

KEY STATISTICS

2013 Full Value: \$6.4 billion

Full value per capita: \$103,845

2006-2010 Median Family Income as a % of the US: 101.2%

Operating Fund Balance as a % of Revenues: 58.8%

Five-Year Dollar Change in Fund Balance as % of Revenues: 16.3%

Cash Balance as a % of Revenues: 82.6%

Five-Year Dollar Change in Cash Balance as % of Revenues: 27.7%

Institutional Framework: Aa

Operating History (Five-Year Average of Operating Revenues/Operating Expenditures): 1.06x

Net Direct Debt/Full Value: 0.3%

Net Direct Debt/Operating Revenues: 0.44x

Three-Year Average of Moody's ANPL/Full Value: 0.28%

Three-Year Average of Moody's ANPL/Operating Revenues: 0.36x

The principal methodology used in this rating was US Local Government General Obligation Debt published in January 2014. Please see the Credit Policy page on www.moody.com for a copy of this methodology.

REGULATORY DISCLOSURES

For ratings issued on a program, series or category/class of debt, this announcement provides certain regulatory disclosures in relation to each rating of a subsequently issued bond or note of the same series or category/class of debt or pursuant to a program for which the ratings are derived exclusively from existing ratings in accordance with Moody's rating practices. For ratings issued on a support provider, this announcement provides certain regulatory disclosures in relation to the rating action on the support provider and in relation to each particular rating action for securities that derive their credit ratings from the support provider's credit rating. For provisional ratings, this announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in

relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating. For further information please see the ratings tab on the issuer/entity page for the respective issuer on www.moodys.com.

Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related rating outlook or rating review.

Please see www.moodys.com for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

Please see the ratings tab on the issuer/entity page on www.moodys.com for additional regulatory disclosures for each credit rating.

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USA

MOODY'S
INVESTORS SERVICE

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RESOLUTION NO. 75 -14

**AUTHORIZATION TO PURCHASE 2014
PRISONER TRANSPORT VAN**

WHEREAS, the 2014 Sheriff's Budget contains \$24,000 for one Prisoner Transport Van; and

WHEREAS, your Committee has examined the bid received, which is provided on the bottom of the Resolution; and

WHEREAS, after examination of the one bid received, your Committee recommends it to be in the best interest of Sauk County to accept the bid of Baraboo Motors for a 2014 Dodge Caravan.

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors, met in regular session that the Sauk County Sheriff be hereby authorized to purchase a 2014 Dodge Caravan from Baraboo Motors of Baraboo, Wisconsin for an after-trade cost of \$23,613 with payment for the vehicle to be made from the Sheriff's 2014 adopted budget, Capital Outlay-Prisoner Transport account.

For consideration by the Sauk County Board of Supervisors this 19th day of August, 2014

Respectfully submitted,

SAUK COUNTY LAW ENFORCEMENT AND JUDICIARY COMMITTEE


WILLIAM WENZEL, CHAIR


MICHELLE DENT



GERALD LEHMAN


DAVID MOORE


GEORGE JOHNSON

Fiscal Note:

Expenditure of \$23,613 from the 2014 adopted Sheriff's budget, Capital Outlay-Prisoner Transport account.


Additional costs associated with new van
\$70.50 Vehicle Registration

MIS Note:

No MIS impact

2014 Prisoner Transport Van Bids

Baraboo Motors	2014 Dodge Caravan	\$23,613
Fedderly Chrysler	2014 Dodge Caravan	\$23,929

RESOLUTION NO. 76-2014

**AUTHORIZING ISSUANCE OF QUIT CLAIM DEED TO CERTAIN LANDS IN THE
TOWN OF WOODLAND TO MICHAEL LIAUTAUD**

WHEREAS, Sauk County has previously taken tax title to certain lands described as:

Town of Woodland, Black Forest Addition to Branigar's Dutch Hollow Lake, Lot 169; more particularly described in the Sauk County Register of Deeds office at: Reel 199, Image 215; and Vol. 370, Page 207; and Vol. 364, Page 599. (Parcel #044-0952-00000)

WHEREAS, your Committee has previously advertised the sale and appraised value of said property for three successive weeks prior to January 31, 2013, as a Class III Notice under Chapter 985 of the Wisconsin Statutes, but said property remains unsold; and

WHEREAS, Michael Liautaud has offered to purchase said property for an amount equaling or exceeding the appraised value of said lot, offering the sum of \$1,472.00, the appraised value of said property having been placed at \$1,472.00; and,

WHEREAS, Sauk County is now authorized by S.75.69 of the Wisconsin Statutes to sell any parcel remaining unsold which was so previously advertised, as long as the price received meets or exceeds the advertised aggregate appraised value placed thereon.

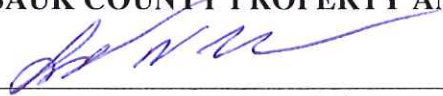
NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors met in regular session that the Sauk County Clerk be and hereby is authorized and directed, having received \$1,472.00 from Michael Liautaud on July 23, 2014 to issue a quit claim deed to Michael Liautaud for the below described property:

Town of Woodland, Black Forest Addition to Branigar's Dutch Hollow Lake, Lot 169, more particularly described in the Sauk County Register of Deeds office at: Reel 199, Image 215; and Vol. 370, Page 207; and Vol. 364, Page 599. (Parcel #044-0952-00000)

For consideration by the Sauk County Board of Supervisors on August 19, 2014.

Respectfully submitted,

SAUK COUNTY PROPERTY AND INSURANCE COMMITTEE:


SCOTT VON ASTEN, Chairperson


WILLIAM HAMBRECHT


JEFFREY GIEBEL


GEORGE F. JOHNSON


NATHAN S. JOHNSON

FISCAL NOTE: Sauk County funds invested in this property were \$1,337.87. Funds received from the sale were \$1,472.00. *KPB*

MIS NOTE: No impact