

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

COMMITTEE: SAUK COUNTY BOARD OF SUPERVISORS – ANNUAL MEETING
DATE: TUESDAY, NOVEMBER 11, 2014
TIME: 6:00 PM
PLACE: ROOM 326, WEST SQUARE BUILDING, 505 BROADWAY, BARABOO, WI

SPECIAL MEETINGS:

5:30 pm – EXECUTIVE & LEGISLATIVE COMMITTEE in the Gallery of County Board Room #326A, 505 Broadway, West Square Building to consider:

1. Approval of Resolution 120 -2014 Honoring George Johnson.
2. Upcoming vacancy in District #8.
3. Adjournment.

5:50 PM – FINANCE COMMITTEE in the Gallery of County Board Room #326A, 505 Broadway, West Square Building to consider:

1. Approval of County Vouchers.
2. Adjournment.

6:00 PM – PUBLIC HEARING ON PROPOSED 2015 SAUK COUNTY BUDGET: Pursuant to Wis. Stats. § 65.90, for the purpose of soliciting comments from the public regarding the 2015 Sauk County Budget for County Operations.

- 1) Convene Public Hearing on the proposed 2015 Sauk County Budget:
- 2) Marty Krueger, County Board Chair
- 3) Budget Presentation: Kathryn Schauf, Administrative Coordinator
- 4) Public Hearing regarding the *proposed 2015 Sauk County Budget* – 5 minute limit. Turn in *Registration Form* to the County Board Chair. (Forms on table in gallery of the Board Room)
- 5) Close Public Hearing: Marty Krueger, County Board Chair
- 6) Adjourn Public Hearing: Marty Krueger, County Board Chair

The November 2014 Annual Meeting of the Sauk County Board of Supervisors will be called to order immediately following the Public Hearing.

ANNUAL MEETING: SAUK COUNTY BOARD OF SUPERVISORS

- 1) Call to Order and Certify Compliance with Open Meeting Law.
- 2) Roll Call.
- 3) Invocation and Pledge of Allegiance.
- 4) Adoption of Agenda.
- 5) Approval of minutes of previous meeting.
- 6) Scheduled Appearances.
- 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.

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):

- **Petition 16-2014, Applicant:** Sauk County Planning & Zoning; **Project Location:** Sauk County; **Purpose:** Zoning Text Change. (Pages 4 - 14)

b. Janelle Krueger, Sauk County Criminal Justice Coordinator: Criminal Justice Coordinating Council (CJCC) Update.

c. Kerry Beghin, Controller, Third Quarter 2014 Financial Report. (Pages 15 - 21)

d. Supervisor Fordham, Vice Chair – Executive & Legislative Committee.

e. Marty Krueger, County Board Chair.

- Final Environmental Impact Statement; Badger Coulee Transmission Line, Volumes 1 and 2;
- Committee vouchers;
- Upcoming vacancy in Supervisor District 8;
- County Board Christmas Party.

f. Kathryn Schauf, Administrative Coordinator.

14) Consent Agenda:

EXECUTIVE & LEGISLATIVE COMMITTEE:

Resolution 120 -2014 Resolution Honoring George Johnson. (Page 22)

15) Resolutions & Ordinances:

CONSERVATION, PLANNING AND ZONING COMMITTEE:

Resolution 121 -2014 Authorizing Attendance At Southern Area Association Meeting.
(Page 23)

HIGHWAY AND PARKS COMMITTEE:

Resolution 122 -2014 County Aid For Bridge Construction Under § 82.08 Of the State Statutes. (Pages 24 - 25)

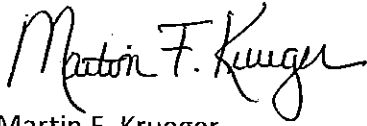
Resolution 123 -2014 Purchase Of Highway Equipment For Sauk County. (Page 26)

FINANCE COMMITTEE:

Resolution 124 -2014 Establishing Taxes To Be Levied In Sauk County For The Year 2015.
(Pages 27 - 35)

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: November 6, 2014

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

s:/admin/Co Bd Agendas/2014/ctybdagendaNovember112014

Petition # 16 - 14

2014 DEVELOPMENT APPLICATION

Sauk County Office of Planning and Zoning
505 Broadway Street - Sauk County West Square Building
Baraboo, Wisconsin 53913
(608) 355-3285

RECEIVED

OCT 21 2014

Instructions:

1. It is strongly recommended that the applicant meet with a staff person prior to completing this application, with adequate time prior to an application deadline.
2. The applicant should complete and sign the form and provide all material listed within this application.
3. Please note: The application and attachments become part of the official public records of Sauk County and are therefore not returnable.

SAUK COUNTY CLERK
BARABOO, WISCONSIN

TYPE OF APPLICATION: (Please circle one or more)

Subdivision Plat

Rezoning

Development Plan

Zoning Text Change

ZONING: N/A

NAME OF SUBDIVISION (if applicable) _____

PROJECT
LOCATION Sauk County

TOWNSHIP _____

PROPERTY
OWNER _____

APPLICANT Sauk County Planning & Zoning

PHONE
NUMBER 608-355-3285

MAILING
ADDRESS West Square Building, 505 Broadway, Baraboo, WI 53913

SIGNATURE OF APPLICANT NA DATE _____

Fee Paid _____

Receipt # _____ (Credit Account # 10063-444240)

c: Corporation Counsel's Office
Planning and Zoning Office
County Clerk - For reporting at the next County Board of Supervisors meeting Y/N
County Supervisor MA

PROJECT FACTS

Please complete the following information for all proposed subdivisions and rezonings. Contact a staff person if you need assistance.

Name of Subdivision (if applicable) _____

Total Site Area (Acres) _____ (Square Feet) _____

	<u>Existing zoning</u>	<u>Existing land use</u>
Subject Area	_____	_____
North	_____	_____
South	_____	_____
East	_____	_____
West	_____	_____

JUSTIFICATION STATEMENT

1. General description of the request.

A petition to consider an amendment package following the recent repeal and recreation of Chapter 7 of the Sauk County Zoning Ordinance.

2. Related background information on the project and site.

The proposed ordinance has the effect of changing the allowable use of certain property, corrects ambiguous language, establishes clear ADA requirements, zones government owned property, and other sundry amendments. Property affected by the ordinance amendment includes all unincorporated lands within Sauk County except lands subject to respective extraterritorial zoning jurisdiction and areas identified as unzoned. A zoning map may be obtained from the Sauk County Conservation, Planning and Zoning Office.

3. Justification, special reasons or basis for the request.

See no. 2 above.

SITE/PLOT PLAN

Submit the following plan(s):

Scaled site/plot plan showing: date, north arrow, graphic scale; location of property lines, rights-of way, easements, water courses; streets, driveways, intersections; outlines of all buildings, setbacks, dimensions; means of vehicular and pedestrian access; layout and location of all off-street parking; schematic of drainage system; percentage and size in acres to be reserved as open space, parks and recreation; and the location of proposed trees, shrubs and ground cover, complete site erosion control plan and finished grade plan.

SURVEY/PLAT

Surveys and plats shall be signed and sealed by a registered surveyor and should include a legal description, computation of the total acreage of the site and any other requirements as defined by Wisconsin State Statutes Chapter 236 and Sauk County Code of Ordinances, Chapter 22.

OTHER INFORMATION

Submit these additional items which apply to the types of applications listed below:

1. Subdivisions - Submit a uniform street name plan with the application for a preliminary plat.
2. Development Plan - Submit information as required by Chapter 22, Sauk County Code of Ordinances.
3. Subdivisions/Rezoning - Submit a complete metes and bounds legal description.

SAUK COUNTY PLANNING AND ZONING
OWNER'S CONSENT FORM

5

N/A, the sole owner of record of the
Owner's Name

property legally described as:

As determined by each town upon town adoption of the recreated Chapter 7 of the Sauk County Zoning ordinance.

states that he/she has thoroughly examined and is familiar with the application submitted to Sauk County Office of Planning and Zoning submitted by Brian Simmert, on behalf
Agent/Representative

of Conservation, Planning, and Zoning Department and expressly consents to the use of the
Applicant/Owner's Name

subject property for the purpose Zoning Text Change described in the
Type of Request

application and expressly consents to all conditions which may be agreed to for the application which may be imposed by the Conservation, Planning, and Zoning Committee and Sauk County Board of Supervisors. I will permit representatives from the Sauk County Department of Planning and Zoning to access my property at any time for a "site visit" before the public hearing is conducted.

By _____
Owner's Name

Chapter 7 Sauk County Zoning Ordinance Amendment Package (for the CPZ Committee 10/9/14).

Proposed Change 1: Add the definition of hazardous substance.

7.011 Definitions.

(x) "Hazardous substance" means any material defined and regulated by the U.S. Environmental Protection Agency, the U.S. Occupational Safety and Health Administration, the U.S. Department of Transportation, and the U.S. Nuclear Regulatory Commission.

Proposed Change 2: Limit mobile homes to mobile home parks only except as a temporary secondary structure.

7.058 Mobile home park and mobile homes: secondary standards.

(1) **MOBILE HOME PARKING.** Mobile home parking shall be provided at a rate of one parking space for each mobile home. Parking spaces shall consist of an all-weather surface. The space shall be provided with 6 tie-down anchors. Each mobile home parking space shall be not less than 10 feet wide, nor of less length than the length of the mobile home to be parked therein plus 5 feet.

(2) **DRIVEWAYS.** There shall be a system of driveways providing access to each mobile home, and to off-road parking areas within the mobile home park. This system of driveways shall connect to a road.

(3) **COMMON OPEN SPACE.** Each mobile home park shall set aside 5% of the total area for a contiguous, common open space. The common, open space area shall be in addition to yard open spaces. The area may be provided with children's playgrounds, picnic areas, game courts, and gardens, furnished and maintained by the mobile home park owner, or the plots shall be available to park inhabitants for personal garden plots.

(4) **CONSTRUCTION STANDARDS.** All mobile homes shall meet the construction standards of the Mobile Home Manufacturers Association and all federal, state, and local codes.

(5) Mobile homes shall only be permitted in mobile home parks except as provided under s.7.059.

Proposed Change 3: Change Agriculture-related business from a permitted use to a conditional use in the Agriculture zoning district:

Principal Use	(a) SFR	(b) MFR	(c) RUC	(d) COM	(e) RCOM	(f) IND	(g) EA	(h) RC	(i) AG	Secondary standards
7.027 Agricultural uses										
(1) Agriculture Incubator.			P	P	P		P	P	P	
(2) Agriculture-related business.			C	P		P	C	C	P C	
(4) Aquaculture facility.				P			P	P	P	s. 7.045
(5) Food processing facility.						P	P	P	P	s. 7.084
(6) Agriculture.							P	P	P	s. 7.046

Proposed Change 4: Change campground to a C and allow camping in RCOM.

Principal Use	(a) SFR	(b) MFR	(c) RUC	(d) COM	(e) RCOM	(f) IND	(g) EA	(h) RC	(i) AG	Secondary standards
7.036 Recreational living uses										
(1) Bed and breakfast establishment.	C	C	C		C		C	C	C	s. 7.083
(2) Campground.					SC					s. 7.086
(3) Camping.					P		P	P	P	s. 7.055
(4) Hotel, motel.			C	P	P					
(5) Lodging house.	S	S	S		S		S	S	S	s. 7.083

Proposed Change 5: Permit the construction of a single family residence on a lot of record in EA zoning without needing a CUP. In Sauk Co. Code § 7.037 (6)(g), which are single family dwellings in exclusive agriculture change the table to reflect a P/C not just a C.

Principal Use	(a) SFR	(b) MFR	(c) RUC	(d) COM	(e) RCOM	(f) IND	(g) EA	(h) RC	(i) AG	Secondary standards
7.037 Residential uses:										
(1) Community living arrangements.	P/C	P/C	P/C		P/C					s. 7.056
(2) Dwelling temporarily used during construction.	P	P	P	P	P		P	P	P	s. 7.057
(3) Mobile home parks.		C								s. 7.058
(4) Multiple family dwelling, 2 units.		P	P	C	C		C	C	C	
(5) Multiple family dwelling, 3 or more units.		P	C							
(6) Single family dwelling.	P	P	P	P/C	P/C		P/C	P	P	s. 7.075 s. 7.074(3) Subch. IX

Proposed Change 6: Add Warehousing, self-storage facility, or mini-warehousing as a C under RCOM zoning.

Principal Use	(a) SFR	(b) MFR	(c) RUC	(d) COM	(e) RCOM	(f) IND	(g) EA	(h) RC	(i) AG	Secondary standards
7.040 Storage and fabrication uses:										
(1) Bulk storage in excess of 50,000 gal.						C				
(2) Storage yard.			C	C		P		C	C	s. 7.066
(3) Metal and wood fabrication.				C		P			C	s. 7.079
(4) Warehousing, self-storage facility, or mini-warehousing.				C	C	C				s. 7.067

Proposed Change 7: Clarify uses in the home based business.

7.052 Home-based business: secondary standards. A land use permit for a home-based business may be issued by the zoning administrator where the standards of this chapter are satisfied, and where the applicant has received a conditional use in those instances where a conditional use is required by this chapter. If the home-based business does not meet the standards for a land use permit in (1), then the home-based business must apply for a conditional use permit under (2) or (3). Any use that meets the

~~standards of a home-based does not need to meet the primary standards under that stated use, but does need to meet the secondary standards of that use.~~ meets the standards of a home-based business does not need to comply with the applicable zoning requirement but shall meet the primary and secondary standards of that use.

~~(j) No hazardous materials such as explosives, highly flammable, or extremely hazardous materials as defined by the U.S. Environmental Protection Agency~~ No hazardous substances shall be employed in a home-based business except as normal for household use.

Proposed Change 8: Clarify camping language.

7.086 Campground. ~~(1) A camping unit may not be used for more than 8 months in any 12-month period. The stay does not need to be continuous and all separate stays shall be used in determining the 8-month period.~~ A camping unit may not be occupied for more than 240 days in a calendar year. The stay does not need to be continuous and all separate stays shall be combined in determining the 240 day period.

~~(2) The camping units shall be 10 feet from the camping line as shown on a survey.~~ All camping units shall comply with applicable setbacks that apply to structures as otherwise delineated by this Ordinance.

~~(3) Only permanent non-habitable structures will be allowed on the campground. The only allowed structures allowed shall be sheds, gazebos, picnic shelters, porches, decks, or garages.~~

~~(4) The campground must obtain all federal, state and local permits and be in compliance with Chapter HSS 178 of the Wisconsin Administrative Code.~~

~~(5)~~⁽⁴⁾ Occupancy of a camping unit on a continuous, year-round basis or utilization of a camping unit as a permanent abode or legal place of residence is prohibited.

Proposed Change 9: 7.087(2) refers to special exception permit and it should refer to conditional use permit.

7.087 Resort. (1) A septic verification and/or a sanitary permit shall be required from Sauk County for any building that results in any change in use of the structure from the original use that results in an increased volume of wastewater above that for which the system was originally designed. Where cases of doubt exist as to the need of a sanitary permit, Sauk County shall be contacted before the change in use is made and the zoning administrator shall determine the need for a sanitary permit.

(2) Property meets all applicable State of Wisconsin regulations and all applicable licenses have been issued to said property, prior to application for said ~~special exception permit~~ conditional use permit.

(3) The permit shall be issued to the owner(s) of the residence and would not be transferable.

(4) In areas zoned, agriculture and resource conservancy only two dwelling units shall be allowed in any resort. If more than two dwellings units are desired, the area must be rezoned.

Proposed Change 10: Permit the construction of residences on lots of record in EA without requiring a CUP.

7.074 Exclusive agriculture zoning district, secondary standards. These standards apply to uses in the exclusive agriculture district

(3) The construction of a dwelling in areas zoned exclusive agriculture shall require the issuance of a conditional use permit pursuant to the standards in Wis. Stat. § 91.46(2)(c). ~~except that dwellings may be established on a PRD development area established pursuant to Subchapter IX.~~ Conditional use permits are not required for the following:

- (a) A dwelling may be established pursuant to subch. IX; or
- (b) Single family dwellings shall be a permitted use on a lot of record as that term is defined in s. 7.011(61).

Proposed Change 11: Permit the expansion of structures to become ADA compliant.

7.094 Lot area, lot coverage, setbacks, floor area, and building height. All lots created shall meet minimum lot area requirements. Except as otherwise provided under Sauk Co. Code chs. 8 and 23 and Subchapter IX, lot area, width, setbacks, and building height shall be in accordance with the following:

(14) Nonconforming structures may be expanded within a setback to become compliant with the Americans with Disabilities Act including the addition of accessible elements.

Proposed Change 12: Remove the wayfinding sign colocation requirement and add wall sign to table.

7.130 Off-premises sign standards. The following off-premises signs are allowed in the commercial, recreational commercial, and industrial zoning districts with the exception of wayfinding signs, which are allowed under any zoning district. Each type of sign shall be subject to the provisions of this chapter, including:

Off Premises Sign Type	(a) Maximum Number	(b) Maximum Copy Area (sq. ft.)	(c) Maximum Height (ft.)	(d) Spacing (ft.)
(1) Ground	1 per mile per side of road facing each direction of travel.	U.S. Highway/State Road: 75sq. ft. per sign County Road: 32 sq. ft. per sign Town, Village or City Road: Not permitted	18 ft.	Not located closer than 5,280 feet from any other off-premises or on-premises permanent signs and shall be placed no closer than 1,000 feet from any road intersection and from any exit or entrance ramps.
	2 per parcel regardless of the number of buildings located on the parcel.	U.S. Highway/State Road: 75 sq. ft. per sign County Road: 32 sq. ft. per sign	The maximum projection shall not exceed 1 ft. from the wall on	Not located closer than 5,280 feet from any other off-premises permanent sign and shall be placed no

		Town, Village, or City Road: Not permitted	which it is mounted.	closer than 1,000 feet from any road intersection and from any exit or entrance ramps.
(2) Wayfinding	a. Limit of 1 sign installation between road intersections, facing each direction of travel. b. Collocation shall be required for any wayfinding sign located within 1 mile of any other wayfinding sign facing the same direction of travel	8 sq. ft. per sign if located in the road right-of-way or 12 sq. ft. per sign if set back not less than 5 feet from any road right-of-way.	12 ft.	Not located closer than 5,280 feet per road, direction of travel from any other wayfinding sign conveying the same location.

Off Premises Sign Type	(a) Maximum Number	(b) Maximum Copy Area (sq. ft.)	(c) Maximum Height (ft.)	(d) Spacing (ft.)
(1) Ground	1 per mile per side of road facing each direction of travel.	U.S. Highway/State Road: 75sq. ft. per sign County Road: 32 sq. ft. per sign Town, Village or City Road: Not permitted	18 ft.	Not located closer than 5,280 feet from any other off-premises or on-premises permanent signs and shall be placed no closer than 1,000 feet from any road intersection and from any exit or entrance ramps.
(2) Wall	2 per parcel regardless of the number of buildings located on the parcel.	U.S. Highway/State Road: 75 sq. ft. per sign County Road: 32 sq. ft. per sign Town, Village, or City Road: Not permitted	The maximum projection shall not exceed 1 ft. from the wall on which it is mounted.	Not located closer than 5,280 feet from any other off-premises permanent sign and shall be placed no closer than 1,000 feet from any road intersection and from any exit or entrance ramps.
(23) Wayfinding	a. Limit of 1 sign installation between road intersections, facing each direction of travel. b. Collocation shall be required for any wayfinding sign located within 1 mile of any other wayfinding sign facing the same direction of travel.	8 sq. ft. per sign if located in the road right-of-way or 12 sq. ft. per sign if set back not less than 5 feet from any road right-of-way.	12 ft.	Not located closer than 5,280 feet per road, direction of travel from any other wayfinding sign conveying the same location.
(34) Banner	2 per parcel	32 sq. ft. per sign	6 ft.	

Proposed Change 13: Remove the provision that B&B's and lodging houses must meet applicable state regulations prior to approval of a Special Exception Permit by Sauk County. The State requires approval by the zoning authority prior to issuance of a State permit.

7.083 Bed and breakfast establishment, lodging houses; secondary standards.

(1) A septic verification and/or a sanitary permit shall be required from Sauk County for any building that results in any change in use of the structure from the original use that results in an increased volume of wastewater above that for which the system was originally designed. Where cases of doubt exist as to the need of a sanitary permit, Sauk County shall be contacted before the change in use is made and the zoning administrator shall determine the need for a sanitary permit.

~~(2) Property meets all applicable State of Wisconsin regulations and all applicable licenses have been issued to said property, prior to application for said special exception permit.~~

(3) (2) The permit shall be issued to the owner(s) of the residence and would not be transferable.

(4) (3) An annual inspection fee shall be established by the agency and be payable to Sauk County by June 1st of each year.



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: November 3, 2014
About: September, 2014 3rd Quarter Financial Report – 75.00% of Year

Attached are some highlights related to the September, 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. Grants that are not evenly received throughout the year and are still outstanding include: state shared revenues (\$643,000), various conservation grants (\$490,000), and child support (\$355,000). User fees are slightly behind budget primarily due to the Health Care Center needing to limit admissions for a short period early in 2014 due to illnesses. Miscellaneous revenues are high due to a revolving loan being unexpectedly repaid in full.

Overall, 71.74% of annual revenues have been recognized through September. 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	9,654,156	(4,872,663)	66.46%
User Fees	9,161,090	6,313,134	(2,847,956)	68.91%
Sales Tax	7,200,000	5,645,028	(1,554,972)	78.40%
Intergovernmental Charges	6,767,033	4,949,912	(1,817,121)	73.15%
Other Taxes	871,650	848,437	(23,213)	97.34%
Fines, Forfeitures & Penalties	653,000	388,080	(264,920)	59.43%
Licenses & Permits	347,460	261,322	(86,138)	75.21%
Rent	309,195	267,972	(41,223)	86.67%
Miscellaneous	207,002	373,814	166,812	180.58%
Interest	137,796	113,049	(24,747)	82.04%
Donations	82,000	70,764	(11,236)	86.30%
Total	40,263,045	28,885,668	(11,377,377)	71.74%

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of October 31, 2014 follow. This means uncollected delinquent taxes due to Sauk County equal \$2,513,949, which is \$640,000 less than a year ago at this time. Of this total, about 24.25% (about \$610,000) 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	1,360,223	98.91%
2012	2013	\$4.66	28,531,297	122,259,549	648,016	99.47%
2011	2012	\$4.54	28,531,297	121,315,933	357,618	99.71%
2010	2011	\$4.42	28,531,297	122,553,732	83,252	99.93%
2009	2010	\$4.34	28,659,120	115,574,314	46,317	99.96%
2008	2009	\$4.18	27,714,671	111,860,501	13,763	99.99%
2007	2008	\$4.06	25,805,357	102,211,966	4,488	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%
Uncollected Taxes as of October 31, 2014					2,513,949	
Uncollected Taxes as of October 31, 2013					3,154,204	

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 September only contain sales made through August. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County increased its sales tax budget for 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	925,946.95	47.80%	53.83%
September	July	872,504.39	930,470.23	891,757.28	771,294.38	790,868.27	843,602.12	59.70%	65.54%
October	August	671,478.67	742,700.59	678,283.24	781,031.61	853,073.27	930,904.65	70.11%	78.47%
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	5,649,986.00		

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 largely 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; however, Human Services volatile expenses for institutional care, foster care and juvenile corrections are underspent. Debt service is paid in April (interest only) and October (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter.

Overall, 62.07% of annual expenditures have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues. Labor benefits are outpacing wages and salaries because some payrolls happen to have fallen such that there are ten months of health insurance charges posted through June, or about an additional \$575,000.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	28,593,178	19,889,423	8,703,755	69.56%
Supplies & Services	28,367,684	16,257,878	12,109,806	57.31%
Labor Benefits	11,923,427	8,981,343	2,942,084	75.33%
Capital Outlay	6,164,840	1,452,510	4,712,330	23.56%
Total	75,049,129	46,581,154	28,467,975	62.07%

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.

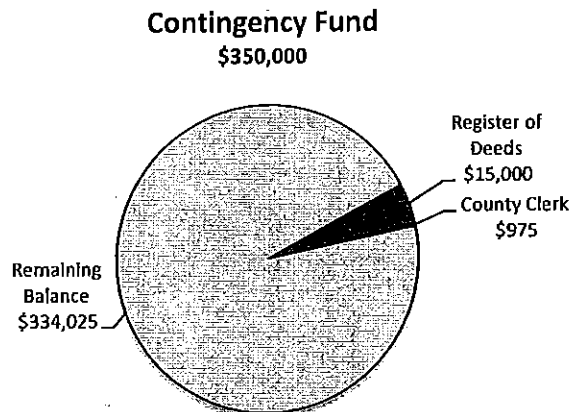
The impact of the economy is also watched through a number of key areas, including property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds.

Selected Line Items as of September 30, 2014	2011 Total for Year	2012 Total for Year	2013 Total for Year	2014 Annual Budget	Actual through September 2014	Avg 2010- 2013	2014 % of Budget
Interest & Penalty Collected on Delinquent Taxes	1,270,132	1,042,036	1,288,199	700,000	686,226	76%	98%
Land Use Permits	51,508	67,756	60,284	62,000	51,956	77%	84%
Sanitary Permits	54,920	57,085	64,650	62,000	39,350	78%	63%
Real Estate Transfer Tax	176,126	160,964	195,931	170,000	157,017	73%	92%
Register of Deeds Filing Fees	371,726	370,736	341,395	325,000	222,549	70%	68%
Interest Earned on Investments	171,874	97,536	79,482	75,000	89,961	78%	120%

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 two departments that they may expect budget overages in 2014.

County Clerk	Possible overage due to recount costs for State Senator District 17, estimated at \$975.
Register of Deeds	Filings lag budget and fluctuate considerably in the last couple months of the year, estimated at \$15,000.



In Conclusion

In your role as oversight committee members, remain mindful of current and future indications that funding is changing, particularly from the State and Federal governments. Department managers provide you with monthly updates of budget position and statistics that can be leading indicators of changes to the status quo. Even with 2015 budget development nearly 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.

75.00%

	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)	(\$173,754)	75.00%	\$13,094,718	\$9,821,039	75.00%	\$3,933,464	\$2,950,098	75.00%	\$10,578,154	\$7,933,615	75.00%
Other Taxes	871,650	848,437	97.34%	0	0	0	0	0	0	0	0	0
Sales Tax	7,200,000	5,645,028	78.40%	0	0	0	1,404,435	967,739	68.91%	10,857,959	7,279,481	67.04%
Grants & Aids	339,189	364,404	107.43%	495,869	701,173	141.40%	0	0	0	90,480	87,866	97.13%
Licenses & Permits	16,500	13,525	81.97%	28,900	26,435	91.47%	0	0	0	106,000	57,044	53.82%
Fines, Forfeitures & Penalties	3,000	0	0.00%	539,000	328,662	60.98%	0	0	0	7,128,745	4,886,813	68.55%
User Fees	701,925	478,213	68.19%	1,007,550	653,810	64.89%	163,570	143,119	87.50%	31,216	27,474	88.01%
Intergovernmental Charges	2,158,793	1,315,608	61.13%	875,338	896,639	102.43%	3,678,698	2,897,843	78.54%	82,000	62,523	76.25%
Donations	0	0	0	0	5,690	0	0	0	0	14,706	4	0.03%
Interest	76,312	91,453	119.84%	600	0	0.00%	15,200	8,895	58.52%	28,370	6,230	21.96%
Rent	309,195	267,972	86.67%	0	0	0	0	0	0	1,276,071	957,053	75.00%
Miscellaneous	7,720	25,241	326.96%	75,000	53,925	71.90%	0	0	0	0	0	0
Transfers from Other Funds	620,900	2,856,001	459.88%	0	0	0	0	0	0	0	0	0
Bond / Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	12,672,912	11,736,189	92.61%	16,117,025	12,487,373	77.48%	9,195,367	6,840,461	74.39%	30,193,681	21,239,104	70.54%
Expenditures / Expenditures												
Wages & Salaries	3,850,731	1,886,760	49.10%	8,987,835	6,407,387	71.29%	2,726,420	1,957,399	71.80%	12,094,772	8,844,883	73.13%
Labor Benefits	935,761	700,599	74.87%	3,923,857	2,890,179	73.65%	1,258,867	872,833	69.35%	5,470,911	4,156,244	75.97%
Supplies & Services	3,720,513	2,310,257	62.10%	3,759,329	2,439,184	64.88%	5,423,416	2,534,151	46.73%	12,200,503	6,973,026	57.15%
Debt Service - Principal	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	2,375,347	340,307	14.33%	287,500	241,665	84.06%	650,000	700,653	107.79%	476,071	392,751	82.50%
Transfers to Other Funds	2,903,870	2,177,903	75.00%	110,000	82,500	75.00%	6,200	0	0.00%	102,600	12,061	11.75%
Total Expenditures	13,786,222	7,515,825	54.52%	17,068,621	12,160,914	71.25%	10,064,903	6,065,237	60.25%	31,759,557	23,234,966	73.16%
Functional Expenditures as % of												
Total	16.81%	14.34%		20.82%	23.20%		12.28%	11.57%		38.74%	44.32%	
Net Increase/(Decrease) in Fund	(\$1,113,310)	\$4,220,364	\$5,333,674	(\$951,596)	\$326,458	\$1,278,054	(\$669,536)	\$775,223	\$1,644,759	(\$1,565,878)	(\$1,936,863)	(\$370,987)
Balances												

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

* Sales tax receipts lag the month of sale on this report by one month. This report is through July, 2014 sales (\$9,706 as seasonally adjusted).

A Grants & Aids are primarily shared revenues (\$756,920) which are received as received 15% in July and 85% in November.
B Classification and compensation implementation funds of \$1,099,168 were placed in one non-departmental account in the general government area.
C 2014 includes reimbursement of 2013 expenses for CDBG-Emergency Assistance Program 2008 flood mitigation, \$258,000.
D Inmate housing revenues exceed budget by \$151,000.
E Sale of Baraboo Highway shop property to Wis DOT for Highway 12 bypass.
F Highway timing of construction project expenses.
G Human Services Driver Improvement Surcharge lagging budget.
H Human Services miscellaneous revenues lagging budget.
I Human Services volatile expenses underperform: institutional care, foster care, juvenile corrections

Sauk County Financial Report
as of
September 30, 2014
Percent of Year Complete

75.00%

	Conservation, Development, Recreation, Culture & Education				Debt Service				Totals			
	Education		Favorable / (Unfavorable)		Actual		Favorable / (Unfavorable)		Budget		Actual	
	Budget	Actual	Budget	% of Budget	Budget	Actual	Budget	% of Budget	Budget	Actual	Budget	% of Budget
Revenues												
Property Taxes	\$1,230,110	\$922,593	(\$307,527)	75.00%	\$250,000	\$187,500	(\$62,500)	75.00%	\$28,854,774	\$21,641,081	(\$7,213,693)	75.00%
Other Taxes	0	0	0	-				-	871,650	840,437	(31,213)	97.34%
Sales Tax	0	0	0	-				-	7,200,000	5,645,028	(1,554,972)	78.40%
Grants & Aids	829,367	341,330	(488,037)	41.16%				-	14,526,819	9,654,156	(4,872,663)	66.46%
Licenses & Permits	211,600	133,496	(78,104)	63.09%				-	347,460	261,322	(86,138)	75.21%
Fines, Forfeitures & Penalties	5,000	2,374	(2,626)	47.48%				-	653,000	388,080	(264,920)	59.43%
User Fees	159,900	151,179	(8,721)	94.55%				-	9,161,090	6,313,134	(2,847,956)	68.91%
Intergovernmental Charges	22,838	8,319	(14,519)	36.27%				-	6,767,033	4,948,912	(1,818,121)	73.15%
Donations	0	2,550	2,550	-	2,500	1,962	(538)	78.47%	82,000	70,764	(11,236)	86.30%
Interest	28,478	10,734	(17,744)	37.69%				-	137,756	113,048	(24,707)	82.04%
Rent	0	0	0	-				-	309,185	297,972	(11,213)	96.37%
Miscellaneous	95,912	215,651	119,739	224.84%				-	207,002	373,814	166,812	180.58%
Transfers from Other Funds	41,000	35,981	(5,019)	87.76%	1,737,795	1,303,349	(434,450)	75.00%	3,675,770	5,152,385	1,476,615	140.17%
Bond / Note Proceeds	0	0	0	-	0	2,683,009	2,683,009	-	0	0	2,683,009	-
Total Revenues	2,624,305	1,824,196	(800,109)	69.51%	1,990,299	4,175,820	2,185,521	209.81%	72,793,589	58,362,143	(14,431,446)	80.17%
Expenses / Expenditures												
Wages & Salaries	933,420	682,793	(250,627)	74.22%				-	28,593,178	19,889,423	(8,703,755)	69.56%
Labor Benefits	333,931	261,487	(72,444)	78.31%				-	11,923,427	8,981,343	(2,942,084)	75.33%
Supplies & Services	3,263,923	2,001,260	(1,262,663)	61.31%				-	28,367,684	16,257,878	(12,109,806)	57.31%
Debt Service - Principal	0	0	0	-	1,455,000	0	(1,455,000)	0.00%	1,455,000	0	(1,455,000)	0.00%
Debt Service - Interest	0	0	0	-	535,239	301,016	(234,223)	56.23%	1,011,370	693,767	(317,603)	68.60%
Capital Outlay	2,749,393	157,824	(2,591,569)	5.74%				-	6,164,840	1,452,510	(4,712,330)	23.56%
Transfers to Other Funds	41,000	35,981	(5,019)	87.76%				-	3,675,770	5,152,385	(1,476,615)	140.17%
Total Expenditures	7,321,667	3,149,346	(4,172,321)	43.01%	1,990,299	301,016	(1,689,283)	15.12%	81,991,269	52,427,305	(29,563,964)	63.94%
Functional Expenditures as % of Total	8.93%	6.01%			2.43%	0.57%			100.00%	100.00%		
Net Increase/(Decrease) In Fund Balances	(\$4,697,362)	(\$1,325,150)	\$3,372,212		\$0	\$3,874,804	\$3,874,804		(\$9,197,680)	\$5,834,837	\$15,132,517	

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

J Grants received after expenditures made (Misc Fund Septic \$100,000, conservation grants \$660,000)

K A revolving loan was unexpectedly repaid in full.

L Refunding created large, unplanned revenue and expense for debt payoffs.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2014

Percent of Year Complete

75.00%

2014 Expense

Budget

Excluding Addition
to Fund BalanceYear-to-Date
Expenses% of
Budget

2014 Revenue

Budget Excluding

Carryforwards,
or Fund Bal UseYear-to-Date
Revenues% of
Budget

Department Net

Favorable /

(Unfavorable)
to Budget

Department / Account Title

General Fund Property Tax	0	0	--	-4,409,988	-3,307,491	75.00%	1,102,497
Miscellaneous Sales Tax	0	0	--	150	157	104.76%	7
County Sales Tax	0	0	--	7,200,000	5,645,028	78.40%	(1,554,972)
Shared Revenue	0	0	--	756,920	113,538	15.00%	(643,382)
Computer Aid	0	0	--	85,000	103,008	121.19%	18,008
Indirect Cost Reimbursement	0	0	--	133,593	100,105	75.00%	(33,398)
Arts & Humanities Grants	0	0	--	7,010	7,010	100.00%	0
Interest on Loan Payments	0	0	--	112	112	100.11%	0
Rent of County Buildings	0	0	--	118,795	113,953	95.92%	(4,842)
Sale of County-Owned Property	0	0	--	2,000	6,798	339.91%	4,798
Miscellaneous Revenues	0	0	--	1,000	607	60.71%	(393)
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	316,750	52.39%	(287,850)
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	3,537	100.01%	0	0	--	(0)
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	927,884	100.10%	0	0	--	(923)
Arts & Humanities	110,772	90,910	82.07%	0	0	--	19,862
UW-Baraboo / Sauk County	2,485,738	180,725	7.27%	0	0	--	2,305,013
Sauk County Development Corp	67,528	67,528	100.00%	0	0	--	0
Transfer to Debt Service Fund	1,627,799	1,220,849	75.00%	0	0	--	406,950
Transfer to Health Care Center (for debt service)	1,276,071	957,053	75.00%	0	0	--	319,018
TOTAL GENERAL FUND NON-DEPARTMENTAL	8,011,230	3,510,124	43.82%	4,515,492	5,638,916	124.88%	5,624,531
County Board	139,327	102,924	73.87%	139,327	104,495	75.00%	1,571
Clerk of Courts	1,142,112	798,467	69.91%	1,142,112	815,043	71.36%	16,576
Circuit Courts	643,684	446,050	69.30%	643,684	532,183	82.68%	86,133
Court Commissioner	234,266	163,513	69.80%	225,277	167,639	74.41%	13,115
Register in Probate	159,627	90,052	56.41%	159,627	121,660	76.22%	31,608
Accounting	457,616	331,674	72.52%	457,616	343,289	75.02%	11,414
County Clerk / Elections	315,063	219,842	69.78%	315,063	231,403	73.45%	11,561
Personnel	425,856	288,360	67.74%	369,377	275,610	74.61%	45,728
Treasurer	556,133	418,850	75.31%	556,133	694,048	124.80%	275,198
Register of Deeds	207,695	152,030	73.20%	207,695	162,527	78.25%	10,497
District Attorney / Victim Witness	467,904	346,228	74.00%	467,904	365,772	78.17%	19,544
Corporation Counsel	575,829	415,852	72.22%	575,829	433,741	75.32%	17,890
Surveyor	80,249	45,993	57.31%	80,249	60,187	75.00%	14,194
Building Services	3,825,035	1,863,185	48.71%	2,436,721	1,820,313	74.70%	1,345,443
Sheriff	13,160,235	9,618,467	73.09%	13,031,703	9,899,891	75.97%	409,956
Coroner	155,712	103,177	66.26%	155,712	121,597	78.09%	18,419
Emergency Management	179,906	124,535	69.22%	179,906	130,566	72.57%	6,032
Administrative Coordinator	358,753	133,179	37.12%	185,553	142,980	77.06%	183,001
Management Information Systems	2,448,204	1,437,467	58.72%	2,260,446	1,432,166	63.35%	182,257
Public Health	1,076,570	660,745	61.37%	986,448	705,857	71.56%	135,235
Home Nursing	606,790	412,142	67.92%	606,790	307,975	50.75%	(104,166)
WIC	443,818	277,994	62.64%	340,451	240,479	70.64%	65,851
Environmental Health	307,095	198,883	64.11%	283,457	224,079	79.05%	50,834
Child Support	880,605	616,627	70.02%	880,605	478,676	54.36%	(137,951)
Veterans Service	223,711	169,675	75.85%	220,010	167,882	76.31%	1,909
Parks	516,109	249,522	48.35%	300,983	274,958	91.35%	240,562
Conservation, Planning & Zoning	2,330,477	1,022,642	43.88%	1,831,865	1,033,017	56.39%	508,988
UW Extension	343,724	286,359	83.31%	326,677	255,260	78.14%	(14,052)
TOTAL GENERAL FUND	40,273,335	24,500,758	60.84%	33,882,912	27,182,211	80.22%	9,071,877
Aging & Disability Resource Center	1,984,731	1,334,657	67.25%	1,813,042	1,247,460	68.80%	84,492
Human Services	15,204,082	12,062,047	79.33%	14,914,487	10,921,735	73.23%	(850,717)
Jail Fund	110,000	82,500	75.00%	110,000	75,013	68.19%	(7,487)
Land Records Modernization	374,807	176,498	47.09%	240,000	156,592	65.25%	114,901
Landfill Remediation	166,900	69,125	41.42%	9,000	8,895	98.84%	97,670
Drug Seizures	12,100	9,722	80.35%	1,100	0	0.00%	1,278
Community Development Block Grant	479,358	276,512	57.68%	103,780	224,976	216.78%	324,043
CDBG Flood Recovery Small Business	41,000	35,981	87.76%	41,000	35,981	87.76%	0
CDBG Emergency Assistance Program	299,663	0	0.00%	0	258,008	--	557,671
CDBG Housing Rehabilitation	20,000	11,283	56.42%	20,000	4	0.02%	(11,279)
TOTAL SPECIAL REVENUE FUNDS	18,692,641	14,058,326	75.21%	17,262,409	12,928,665	74.94%	310,571

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2014

Percent of Year Complete 75.00%

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	301,016	15.12%	1,990,299	4,175,820	209.81%	3,874,804
HEALTH CARE CENTER FUND	10,857,049	7,330,008	67.51%	10,120,391	6,983,608	69.01%	390,257
Highway	9,836,367	5,934,476	60.33%	9,186,367	6,831,565	74.37%	1,547,089
Insurance	47,050	48,816	103.75%	66,789	50,489	75.60%	(18,066)
Workers Compensation	266,422	226,716	85.10%	266,422	189,432	71.10%	(37,284)
TOTAL INTERNAL SERVICE FUNDS	10,149,839	6,210,009	61.18%	9,519,578	7,071,487	74.28%	1,491,740
Dog License	28,106	27,189	96.74%	28,000	20,353	72.69%	(6,730)
TOTAL TRUST & AGENCY FUNDS	28,106	27,189	96.74%	28,000	20,353	72.69%	(6,730)
TOTAL COUNTY	81,991,269	52,427,305	63.94%	72,793,589	58,362,143	80.17%	15,132,517

SAUK COUNTY FUND BALANCES

	December 31, 2013	2014 Net Income/Adj	September 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	-1,349	5,396
Restricted - Sales tax	688,499	0	688,499
Assigned - Alice In Dairyland Trust	4,978	2	4,980
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	3,499,004	14,560,789
*Unassigned	12,494,045	-816,204	11,677,841
TOTAL GENERAL FUND BALANCE	31,811,851	2,681,454	34,493,304
* County Reserves (working capital and unassigned)	23,555,830	2,682,800	26,238,630
OTHER FUNDS			
Aging & Disability Resource Center	391,220	-87,197	304,023
Human Services	4,236,271	-1,140,312	3,095,959
Jail Assessment	13,976	-7,487	6,488
Land Records	739,447	-19,906	719,541
Landfill Remediation	5,090,001	-60,230	5,029,771
Drug Seizures	113,387	-9,722	103,675
CDBG Revolving Loan Fund	494,480	-51,535	442,945
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	333,092	258,008	591,100
CDBG Housing Rehabilitation	12,500	-11,279	1,221
Debt Service	0	3,874,804	3,874,804
Health Care Center	2,757,620	-346,401	2,411,219
Highway	9,846,417	897,089	10,743,506
Insurance	468,176	1,673	469,850
Workers Compensation	712,280	-37,284	674,996
Dog License	1,265	-6,836	-5,571
TOTAL ALL FUNDS' BALANCES	57,022,050	5,934,837	62,956,887

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 120-2014
Resolution Honoring George Johnson

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

WHEREAS, George Johnson has faithfully served as a member of the Sauk County Board of Supervisors since July 2010; and

WHEREAS, George Johnson has tendered his resignation as a member of the Sauk County Board of Supervisors on December 1, 2014;

NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors hereby expresses its appreciation and commends George Johnson for over 4 years of faithful service to the people of Sauk County; and

BE IT FURTHER RESOLVED, that the Chair of the Sauk County Board of Supervisors is hereby directed to present to George Johnson an appropriate certificate of commendation as a token of our esteem.

For consideration by the Sauk County Board of Supervisors on November 11, 2014.

Respectfully submitted,

EXECUTIVE & LEGISLATIVE COMMITTEE:

Marty Krueger, Chair

Joan Fordham, Vice-Chair

Wally Czuprynko

Joe Fish

Dennis B. Polivka

Fiscal & MIS note: no impact

KPB

RESOLUTION NO. 121 - 14

AUTHORIZING ATTENDANCE AT SOUTHERN AREA ASSOCIATION MEETING

WHEREAS, on October 22, 2014, the Southern Area Association of Land Conservation Committees hosted a meeting; and

WHEREAS, this session provided policy makers an opportunity to learn about a variety of statewide initiatives regarding conservation as well as share regional concerns regarding resource conservation issues with other county Conservation Committees from the area; 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).

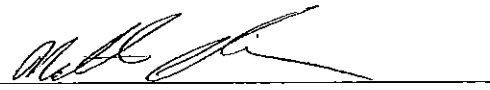
NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, hereby approves compensating and reimbursing expenses of one member from the Conservation, Planning, and Zoning Committee for attendance at the meeting of the Southern Area Association of Land Conservation Committees held in Fitchburg, WI on October 22, 2014.


For consideration by the Sauk County Board of Supervisors on November 11, 2014.


Respectfully submitted,

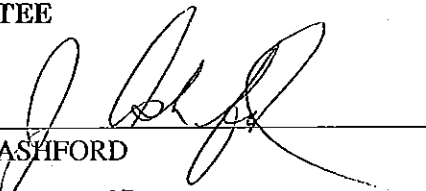
CONSERVATION, PLANNING, AND ZONING COMMITTEE

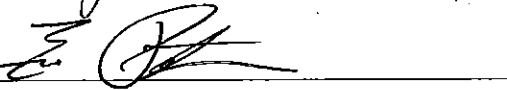

GERALD LEHMAN, Chair

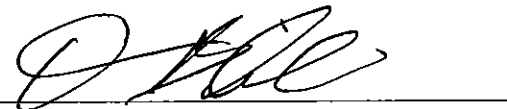

NATE JOHNSON


JOHN DIETZ


JOE FISH
Fiscal Note:


JUDY ASHFORD


ERIC PETERSON


DENNIS POLIVKA


RANDY PUTTKAMER

Estimated Costs	Cost Per Person	Number of Persons	Total Estimated Cost
Meal	\$7.50	1	\$7.50
Per Diem and Benefits	\$54.00	1	\$54.00
Mileage (46 miles round trip)	\$25.76	1	\$25.76
Total Estimated Costs	\$87.26		\$87.26

MIS Note: No information systems impact.

RESOLUTION 122 - 14

COUNTY AID FOR BRIDGE CONSTRUCTION UNDER § 82.08 OF THE STATE STATUTES

WHEREAS, by specifications in the 2015 Budget and Levy for 2015, the Honorable Board of Supervisors of Sauk County has appropriated funds and authorized the Sauk County Highway and Parks Committee to proceed with the proper prosecution of all work provided for therein, and

WHEREAS, your Committee has included in its budget requests appropriations for the granting of petitions for County Aid under Wis. Stat. § 82.08, filed by governmental units as follows:

LOCAL GOVERNMENT BRIDGE	TOTAL AMOUNT	LOCAL SHARE	COUNTY SHARE
TOWN OF BEAR CREEK Cummings Road Culvert	\$ 3,071.42	\$ 1,536.42	\$ 1,535.00
TOWN OF FREEDOM Camp Road Culvert	\$ 27,506.12	\$ 13,753.12	\$ 13,753.00
TOWN OF GREENFIELD Tower Road Bridge	\$ 15,465.25	\$ 7,733.25	\$ 7,732.00
TOWN OF TROY Winkie Road Culvert	\$ 4,536.70	\$ 2,268.70	\$ 2,268.00
TOWN OF WESTFIELD Short Cut & Sunrise Road Int.	\$ 11,842.96	\$ 5,921.96	\$ 5,921.00
Feldman Road Culvert	\$ 10,662.80	\$ 5,331.80	\$ 5,331.00
TOWN OF WINFIELD Churchill Road Bridge	\$ 3,367.86	\$ 1,684.86	\$ 1,683.00
			<u>\$ 38,223.00</u>

RESOLUTION NO. 122-14


Page 2

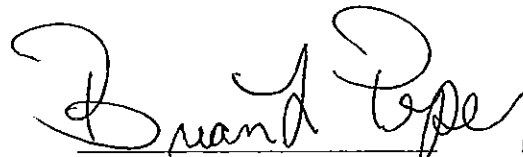
NOW, THEREFORE BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session that the above described petitions for County Aid be and hereby are granted with the appropriations shown approved.


For Consideration by the Sauk County Board of Supervisors on November 11, 2014.

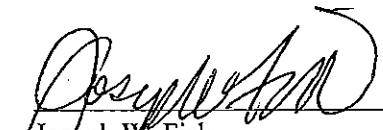
Respectfully submitted:

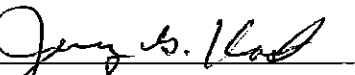
Sauk County Highway and Parks Committee


Tim Meister, Chair



Brian L. Peper


Henry Netzinger


Joseph W. Fish


Jerry G. Kast

Fiscal Note: Appropriation. This expenditure will be paid from Highway Acct.#70030303-526100.

Local Bridge Aids. 

Funds for this Resolution are included in the Highway Budget request for 2015.

MIS Note: No MIS Impact.

RESOLUTION 123 - 14

Purchase Of Highway Equipment For Sauk County

WHEREAS, for the construction and maintenance of highways, including the removal and control of snow and ice, it becomes necessary from time to time to purchase equipment, the nature and necessity for which cannot be accurately anticipated.

NOW, THEREFORE BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session, that the Sauk County Highway and Parks Committee is hereby authorized, pursuant to § 83.015 (2), Stats., to purchase without further authority, and to the extent that revolving funds accumulated for such purpose or appropriations made for such purpose are available, such highway equipment as they deem necessary to properly carry on the work, and to trade or sell such old equipment as may be considered to be for the best interest of the County;

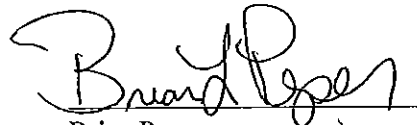
Provided, that the purchase of any additional complete unit of equipment of a value exceeding \$30,000.00 shall require further authority of the County Board.

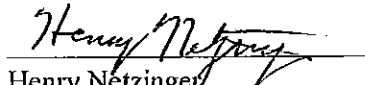
For Consideration by the Sauk County Board of Supervisors on November 11, 2014.

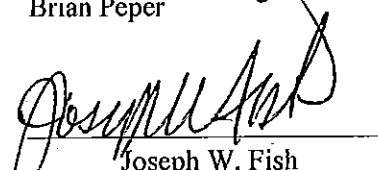
Respectfully submitted:

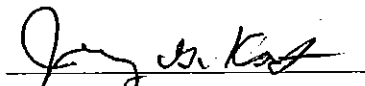
Sauk County Highway and Parks Committee


Martin (Tim) Meister


Brian Peper


Henry Netzinger


Joseph W. Fish


Jerry G. Kast

Fiscal Note: This Resolution sets the limit on equipment purchases made by the Highway Department without requiring a resolution of the County Board. Appropriate funds are maintained for equipment purchases in the Highway Department's Machinery and Equipment Account. *KPB*

MIS Note: No MIS Impact.

RESOLUTION 124 - 14

ESTABLISHING TAXES TO BE LEVIED IN SAUK COUNTY FOR THE YEAR 2015

The County Board of Supervisors of the County of Sauk does resolve as follows:

1. The sum of \$28,829,365.62 be levied as a County General Tax *(not including special purpose levies)*.
2. The sum of \$5,313.38 be levied as State Special Charges upon the County for Charitable and Penal purposes.
3. The sum of \$10,500.00 be levied as a Veterans Relief Tax, under Wis. Stat. § 45.86.
4. The sum of \$994,708.00 be levied upon all towns, and the villages of Cazenovia, Ironton, Lime Ridge, Loganville, Merrimac, and West Baraboo, as a County Library Tax under Wis. Stat. § 43.64.
5. The sum of \$38,223.00 be levied upon all towns, and the villages of Cazenovia, Ironton, Lake Delton, LaValle, Lime Ridge, Loganville, Merrimac, Plain, Prairie du Sac, Sauk City, and West Baraboo for a Bridge Tax under Wis. Stat. § 82.08.

ADOPTION OF THIS RESOLUTION approves the 2015 proposed County budget and establishes taxes to be levied herein for the taxable year of 2014.

For consideration by the Sauk County Board of Supervisors on November 11, 2014.

Respectfully submitted:

SAUK COUNTY FINANCE COMMITTEE:


TOMMY LEE BYCHINSKI, Chairperson


JOAN FORDHAM


ANDREA LOMBARD


WALLY CZUPRYNSKI


MARTIN F. KRUEGER

Fiscal Note: Passage of this resolution establishes the 2014 County Levy, which is a portion of the total 2015 County Budget. *JPB*

MIS Note: Various MIS projects and acquisitions are included in the 2015 budget.

Amend #	Affected Department & Program	Amendment Description	Supervisor	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)	Department / Committee Comments	Finance Committee Concurrence Y or N	Motion / Second
1	Sheriff	Increase jail bed rental	Kriegel	22,986	245,421	-	(222,435)	There are no guarantees of future rentals, and current year rental income has decreased throughout 2014. The Impacts of State emphasis on Treatment Alternatives and Diversion are hoped to reduce inmate populations. Relying on the contingency fund if there is a shortfall still creates a budget hole going into 2015.	No	Fordham / Czuprynsko
2	Sheriff, Human Services, Highway	Vacancy factor re-allocated between departments	Kriegel	-	-	-	-	Macro-level review of vacancy factor has worked in the past without penalizing specific departments. Departments don't choose to overspend in other areas due to under spent wages and benefits. This could penalize a department having a good year, meaning little vacancy and turnover.	No	Lombard / Czuprynsko
3	Conservation, Planning & Zoning (CPZ)	Decrease CPZ staff by 1.00 FTE	Netzhinger	(78,000)	-	-	(78,000)	There has not been a change in the workload. The changes to the Chapter 7 Ordinance shifted some of the workload to regular CPZ Committee meetings or to administrative review.	No	Czuprynsko / Fordham
4	General	Remove Placemaking for 2015; study for another year.	Netzhinger	(125,000)	-	(95,000)	(30,000)	The Economic Development Committee is prioritizing this as important to the County's economy. Grants and sponsorships will be sought.	No	Krueger / Czuprynsko
5	Arts, Humanities & Historic Preservation	Reduce funding for grants	Peterson	(20,000)	-	-	(20,000)	WITHDRAWN	No	Krueger / Fordham
6	General, County Board, CPZ	Eliminate Sauk County Development Corporation. Also reduces County Board per diem and mileage, space rent revenues, and CPZ administrative staff costs.	Peterson	(74,528)	(17,644)	-	(56,884)	WITHDRAWN	No	Czuprynsko / Krueger
7	County Board	Allow per diem and mileage for intergovernmental meetings	Vedro	2,500	-	-	2,500	Since the levy recommendation is already at the maximum allowable, this amendment would need a funding source or reduction elsewhere.	No	Czuprynsko / Lombard

Sauk County 2015 Budget Proposed Supervisor Amendment

By Supervisor: Kriegl

Amendment #: 1
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose: To decrease the tax levy in the 2015 Sheriff's department budget by
\$222,435.

This can be done by increasing the budgeted rent income from rented beds in pod B from \$415,329 (22 ADP at \$51.72) to \$660,750 (35 ADP at \$51.72) and increasing the inmate meal expense from \$308,000 to \$330,986. The net impact on tax levy of these two steps is as follows. Increased revenue is \$245,421 (\$660,750 minus \$415,329). Increased meal expense is \$22,986 (\$308,000 to \$330,986).

Using official data and calendar years, the average daily population (ADP) of renters was 26 in 2012, 42 in 2013 and 38.8 from Jan to September 2014.

35 renters is less than in 2013 and likely less than in 2014. Budgeting for 35 renters is much more evidence based in contrast to the budgeting of 22 which is lower than any yearly ADP since 2003. Compared to the official actual rent numbers cited above, budgeting for only 22 renters grossly underestimates the rental population likely for 2015 and unnecessarily raises the property tax levy allocated to the Sheriff Department's budget.

Anticipated service changes (additions and/or reductions): None

I estimate that this proposed amendment would decrease the tax levy by \$ 222,435

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	Net impact increasing # of beds rented in pod B	\$22,986	\$245,421		(\$222,435)
Total for Amendment		\$22,986	\$245,421		(\$222,435)

Sauk County 2015 Budget Proposed Supervisor Amendment

By Supervisor: Kriegl

Amendment #: 2
(Amendment # assigned by staff)

**To amend the 2015 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:**

to amend the proposed 2015 budget to reduce the levy dollars in the budget of three of the four largest county departments (listed below) by the amount of their share of the \$460,747 "vacancy factor reduction"

The **\$460,747** is not levied in the 2015 Sauk County budget because it is not expected to be spent.

We know from experience that the large departments have some staff vacancies each year which means they don't spend 100% of the amount needed to compensate all employees in a year without vacancies. The expected amount for 2015 is **\$460,747** and it is already omitted from the 2015 levy. Yet the 2015 budget authorizes the spending of the **\$460,747** by these three departments.

The change proposed by the amendment for the three departments is tested and working because it was made to the county nursing home budget after 2005. If this change had not been made by someone else to the nursing home, the 2015 budget would allow the nursing home to spend another \$250,000 of levy dollars that are not levied.

Anticipated service changes (additions and/or reductions):

Adoption of this amendment doesn't change the total tax levy even if vacancies end up being zero. This amendment doesn't encourage or discourage vacancies. It doesn't punish a department if the vacancy rate is different from expected. The benefit of the amendment is that it makes a budget more accountable and realistic compared to expectations. When vacancies were less than expected in the past, money was usually taken from the contingency or general fund. That would remain the same with this amendment.

The below numbers were provided by the accounting department.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ zero

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	Use of fund balance increased, tax levy decreased			228,441	(228,441)
Human Services	Use of fund balance increased, tax levy decreased			149,568	(149,568)
Highway	Use of fund balance increased, tax levy decreased			82,738	(82,738)
General	Use of fund balance decreased, tax levy increased			(460,747)	460,747
Total for Amendment		0	0	0	0

**Sauk County
2015 Budget
Proposed Supervisor Amendment**

By Supervisor: Henry Netzing Dist. 31 _____ Amendment #: 3
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee, I Hereby Propose:

Decrease by 1 full-time equivalent from the CPZ budget.

Anticipated service changes (additions and/or reductions): None, Board of Adjustment has half the meetings since the new Chapter 7 has been approved. CPZ has requested an increase of \$189,769.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease) Net Tax	Levy Increase or (Decrease)
CPZ		(\$78,000)			(\$78,000)
Total for Amendment					

Sauk County 2015 Budget Proposed Supervisor Amendment

By Supervisor: Henry Netzing Dist. 31 _____ Amendment #: 4
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee, I Hereby Propose:

Eliminate the Place Making From the budget this year and revisit it in the next budget cycle.

Anticipated service changes (additions and/or reductions): none. Other counties have gone through this process (expense). Sauk County should study their experience for at least another year before adding this program.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease) Net Tax	Levy Increase or (Decrease)
General	Placemaking	(\$125,000)			(\$30,000)
Total for Amendment		(\$125,000)			(\$30,000)

**Sauk County
2015 Budget
Proposed Supervisor Amendment**

By Supervisor: Eric Peterson

Amendment #: 5
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

To reduce the tax levy for the Arts, Humanities & Historic Preservation budget by \$20,000 by
reducing grants.

Anticipated service changes (additions and/or reductions):

None.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
AHHP	Grants	(20,000)			(20,000)
Total for Amendment		(20,000)			(20,000)

Sauk County 2015 Budget Proposed Supervisor Amendment

By Supervisor: Eric Peterson

Amendment #: 6
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

To eliminate the Sauk County Development Corporation (SCDC), reducing levy by \$72,528.
This would also reduce the County Board budget by \$2,000 for per diem and mileage.
Lost revenues would include space rent of \$2,131 and administrative assistance of \$15,513.

Anticipated service changes (additions and/or reductions):

The tasks performed by SCDC could be combined with the Economic Development Committee and their Placemaking initiative.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
General	SCDC	(72,528)			(72,528)
County Board	Per diem & mileage	(2,000)			(2,000)
CPZ	Lost administrative revenues		(15,513)		15,513
General	Lost space rental revenues		(2,131)		2,131
Total for Amendment		(74,528)	(17,644)		(56,884)

**Sauk County
2015 Budget
Proposed Supervisor Amendment**

By Supervisor: Peter Vedro

Amendment #: 7
(Amendment # assigned by staff)

To amend the 2015 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

to amend the proposed 2015 budget to increase the levy dollars for the county board by \$2,500 by paying per diems and mileage for all county board members who attend the intergovernmental meetings. Currently the members of the Finance, Executive and Legislative committees, and county board Chair receive such reimbursement for attending intergovernmental meetings.

County board members not in the above named roles are encouraged to attend the intergovernmental meetings but are denied per diems and mileage reimbursement because the meetings are not agendized for decision making. Yet the Finance, Executive and Legislative committees, and county board Chair are allowed reimbursement for attending these meetings even though their attendance at such meetings don't benefit the county more than attendance by board members who also attend

Anticipated service changes (additions and/or reductions):

Adoption of this amendment shouldn't reduce services to taxpayers.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
County Board	Per diem and mileage	\$2,500			\$2,500
Total for Amendment		\$2,500			\$2,500