

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

COMMITTEE: SAUK COUNTY BOARD OF SUPERVISORS – ANNUAL MEETING
DATE: TUESDAY, NOVEMBER 10, 2015
TIME: 6:00 PM
PLACE: ROOM 326, WEST SQUARE BUILDING, 505 BROADWAY, BARABOO, WI

5:40 PM – FINANCE COMMITTEE: in the Gallery of County Board Room, Room #326A to consider:

1. Call to Order and Certify Compliance with Open Meeting Law.
2. Adopt Agenda.
3. Consideration of firm to provide Affordable Care Act reporting for 2015.
4. Approval of County vouchers.
5. Adjourn.

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 2016 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: Brentt Michalek, Interim, Administrative Coordinator
- 4) Public Hearing regarding the *proposed 2016 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 2015 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) Adopt Agenda.
- 5) Adopt 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
 - a. 10/29/15 Appointment Letter: Connie Lehman to Vacant Seat – Supervisor Dist. 5. (Page 4)
- 9) Bills & Referrals.
- 10) Claims.
- 11) Appointments.
 - a. Board of Supervisors (addressing vacancy in Supervisor District 5)
Connie Lehman, S4263 Meyer Rd., Reedsburg, filling the unexpired term of former supervisor Gerald L. Lehman. (Oath of office to be administered by Judge Michael Screnock pending approval of appointment)
- 12) Proclamations.
- 13) Unfinished Business.

14) Reports – informational, no action required.

- a. Rebecca C. Evert, Sauk County Clerk – Rezoning petitions filed with the office of the Sauk County Clerk as a requirement of Wisconsin State Statutes 59.69(5)(e):
- b. Kerry Beghin, Controller, Third Quarter 2015 Financial Report. (Pages 6-12)
- c. Supervisor Fordham, Vice Chair – Executive & Legislative Committee.
- d. Marty Krueger, County Board Chair
 - Rescheduling of 2/16/2016 and 3/15/2016 County Board meetings;
 - Supervisor/Election Paperwork – April 5, 2016 Election;
 - Administrative Coordinator recruitment;
 - County Board Christmas Party.
- e. Brentt P. Michalek, Interim, Administrative Coordinator.

*15) Consent Agenda.

EXECUTIVE & LEGISLATIVE COMMITTEE:

Resolution 116-2015 Resolution Honoring Gerald Lehman. (Page 5)

(*Chair requests item to be moved to follow item #10)

16) Resolutions & Ordinances:

HIGHWAY AND PARKS COMMITTEE:

Resolution 117-2015 Purchase Of Highway Equipment For Sauk County. (Page 13)

Resolution 118-2015 County Aid For Bridge Construction Under §82.08 Of The State Statutes. (Pages 14-15)

HUMAN SERVICES BOARD:

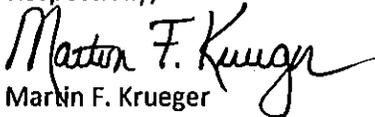
Resolution 119-2015 Authorizing Purchase Of One Vehicle For The Sauk County Department Of Human Services. (Page 16)

FINANCE COMMITTEE:

Resolution 120-2015 Establishing Taxes To Be Levied In Sauk County For The Year 2016. (Page 17)

17) 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:

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 5, 2015.

Agenda Preparation: Marty Krueger, County Board Chair, with the assistance of Brentt P. Michalek, Interim, Administrative Coordinator and Rebecca C. Evert, County Clerk

s:/admin/Co Bd Agendas/2015/ctybdagendaNOVEMBER2015



COUNTY BOARD CHAIRPERSON

SAUK COUNTY WEST SQUARE BUILDING
505 BROADWAY, ROOM 140
BARABOO, WI 53913
PH: (608) 355-3500

October 29, 2015

Rebecca C. Evert, Sauk County Clerk
Sauk County West Square Building
505 Broadway, Room 144
Baraboo, WI 53913-9704

RECEIVED

OCT 29 2015

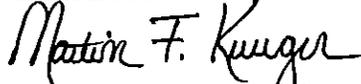
SAUK COUNTY CLERK
BARABOO, WISCONSIN

re: **Vacancy in Sauk County Supervisory District 5**

Madame Clerk:

Pursuant to State Statute 59.10 (4) (e), I am appointing Connie R. Lehman, S4263 Meyer Road, Reedsburg, WI 53959, to fill the unexpired term of Gerald L. Lehman. Per the Rules of the Sauk County Board, Ms. Lehman will assume the same committee assignments previously held by Mr. Lehman: Law Enforcement & Judiciary committee; Conservation, Planning & Zoning committee; Commissioner of the Mirror Lake Protection District; and, representative of the Sauk County Board on the Southwest Badger Resource & Development Council.

Per state statute, Ms. Lehman will be entitled to all rights and compensation until this appointment is considered by the full Board of Supervisors at their November 10, 2015 meeting.

Sincerely,
MARTIN F. KRUEGER

Sauk County Board Chairperson

cc: Brentt Michalek, Interim Administrative Coordinator
Todd Liebman, Corporation Counsel
Michelle Posewitz, Personnel Director
Kerry Beghin, Controller

RESOLUTION NO. 116 - 15

RESOLUTION HONORING GERALD LEHMAN

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

WHEREAS, Gerald Lehman has served as a member of the Sauk County Board of Supervisors for over 15 years and;

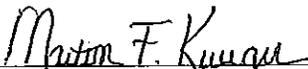
NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors hereby expresses its appreciation and would like to commend Gerald Lehman for years of faithful years to the people of Sauk County; and

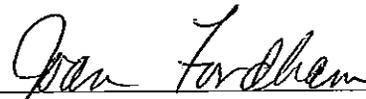
BE IT FURTHER RESOLVED, that the Chairperson of the Sauk County Board of Supervisors is hereby directed to present to the family of Gerald Lehman an appropriate certificate and commendation as a token of our esteem.

For consideration by the Sauk County Board of Supervisors on November 10, 2015.

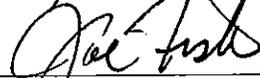
Respectfully submitted,

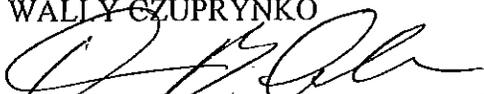
EXECUTIVE & LEGISLATIVE COMMITTEE:


MARTIN F. KRUEGER, Chairman


JOAN FORDHAM

WALLY CZUPRYNKO


JOE FISH


DENNIS POLIVKA

Fiscal Note: No Impact.

KPB

MIS Note: No Impact.



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, 2015
 About: September, 2015 3rd Quarter Financial Report – 75.00% of Year

Attached are some highlights related to the September, 2015 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. Other grants not yet received include: Human Services (\$2,750,000), state shared revenues (\$618,000), recreational trail grant (\$520,000), and various conservation grants (\$585,000). Miscellaneous revenues are high due to timber sale revenues of \$150,000, a revolving loan being unexpectedly repaid in full, and proceeds from sale of a tax deeded property by the Town of Franklin.

Overall, 70.42% 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	2015 Annual Budget	Actual through September 2015	Favorable / (Unfavorable)	% of Budget
Grants & Aids	15,506,523	9,092,119	(6,414,404)	58.63%
User Fees	9,073,037	6,598,471	(2,474,566)	72.73%
Intergovernmental Charges	7,282,267	5,285,661	(1,996,606)	72.58%
Sales Tax	7,095,831	5,995,238	(1,100,593)	84.49%
Other Taxes	885,150	672,346	(212,804)	75.96%
Fines, Forfeitures & Penalties	588,000	346,918	(241,082)	59.00%
Licenses & Permits	359,339	304,013	(55,326)	84.60%
Rent	336,112	311,346	(24,766)	92.63%
Miscellaneous	164,581	400,179	235,598	243.15%
Interest	128,234	126,543	(1,691)	98.68%
Donations	78,200	89,567	11,367	114.54%
Total	41,497,274	29,222,400	(12,274,874)	70.42%

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, 2015 follow. This means uncollected delinquent taxes due to Sauk County equal \$2,137,070, which is \$377,000 less than a year ago at this time. Of this total, about 24.29% (about \$520,000) was originally levied to fund County operations. The remaining 75.71% was originally levied by schools and other local governments. The second installment of the 2014 levy, collected 2015, was due July 31, 2015.

Levy Year	Collection (Budget) Year	County Tax Rate	Sauk County Levy	County-Wide Levy	Uncollected Taxes as of October 31, 2015	Percent of County-Wide Levy Collected
2014	2015	\$4.97	29,878,110	121,004,422	1,185,027	99.02%
2013	2014	\$4.79	28,854,774	124,273,971	562,009	99.55%
2012	2013	\$4.66	28,531,297	122,259,549	306,138	99.75%
2011	2012	\$4.54	28,531,297	121,315,933	58,112	99.95%
2010	2011	\$4.42	28,531,297	122,553,732	17,333	99.99%
2009	2010	\$4.34	28,659,120	115,574,314	7,881	99.99%
2008	2009	\$4.18	27,714,671	111,860,501	165	100.00%
2007	2008	\$4.06	25,805,357	102,211,966	133	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, 2015					2,137,070	
Uncollected Taxes as of October 31, 2014					2,513,949	

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 decreased its sales tax budget for 2015 to \$7,095,831. Adjusting the budget for historical seasonal receipts, 2015 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2010	2011	2012	2013	2014	2015	Avg 2010-2014 Cumulative % of Year	Actual 2015 Cumulative % of Budget
March	January	503,592.58	466,343.03	435,158.73	454,709.15	469,138.97	513,922.40	6.27%	7.24%
April	February	525,719.94	479,794.31	449,639.66	461,710.95	563,416.07	723,897.32	12.95%	17.44%
May	March	497,682.15	500,584.18	641,470.31	637,322.50	651,138.69	643,104.33	20.84%	28.51%
June	April	556,632.03	628,589.56	587,498.00	496,081.68	537,693.71	572,371.61	28.40%	34.57%
July	May	590,376.04	564,720.52	486,110.02	666,351.94	728,144.84	744,908.83	36.58%	45.07%
August	June	661,728.04	735,164.71	912,510.03	934,491.76	925,946.95	873,543.69	47.81%	57.38%
September	July	930,470.23	891,757.28	771,294.38	790,868.27	843,602.12	947,389.99	59.19%	70.73%
October	August	742,700.59	678,283.24	781,031.61	853,073.27	930,904.65	976,099.73	69.93%	84.49%
November	September	608,400.34	604,863.86	684,022.91	623,467.77	668,122.90		78.52%	
December	October	515,568.39	557,606.98	476,559.35	493,957.92	568,787.82		85.56%	
January	November	472,358.91	425,286.44	497,240.32	613,919.79	590,860.86		92.56%	
February	December	537,727.39	607,925.15	601,159.43	493,915.32	522,498.10		100.00%	
Sales Tax Collected		7,142,956.63	7,140,919.26	7,323,694.75	7,519,870.32	8,000,255.68	5,995,237.90		

Expenditures

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

Overall, 65.38% 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.

Expenditures	Budget	Actual through September 2015	Favorable / (Unfavorable)	% of Budget
Supplies & Services	29,629,497	17,645,135	11,984,362	59.55%
Wages & Salaries	29,794,853	21,555,205	8,239,648	72.35%
Labor Benefits	11,714,992	8,600,108	3,114,884	73.41%
Capital Outlay	7,159,101	3,392,931	3,766,170	47.39%
Total	78,298,443	51,193,379	27,105,064	65.38%

Current Sauk County 2015 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.

Economic Indicator Line Items	2012 Total for Year	2013 Total for Year	2014 Total for Year	2015 Annual Budget	Actual through September 2015	Avg 2011-2014	2015 % of Budget
Interest Collected on Delinquent Taxes	1,042,036	1,288,199	961,223	700,000	494,256	78%	71%
Land Use Permits	67,756	60,284	68,669	62,000	69,293	77%	112%
Sanitary Permits	57,085	64,650	58,550	62,000	48,250	75%	78%
Real Estate Transfer Tax	160,964	195,931	199,135	180,000	170,047	75%	94%
Register of Deeds Filing Fees	370,736	341,395	295,570	300,000	252,499	72%	84%
Interest Earned on Investments	97,536	79,482	100,734	75,000	91,584	90%	122%

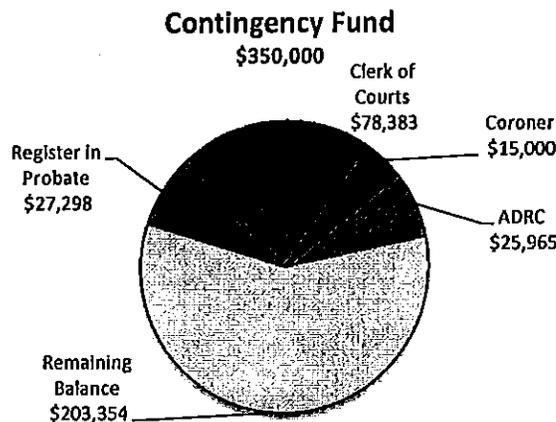
There are also certain line items that have particular attention paid to them:

Selected Line Items	2012 Total for Year	2013 Total for Year	2014 Total for Year	2015 Annual Budget	Actual through September 2015	2015 % of Budget
Huber Board Fees	147,037	130,104	154,188	120,000	133,774	111%
Housing Prisoners from Other Jurisdictions – All Sources	536,865	854,851	767,802	415,329	456,338	110%

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 three departments that they may expect budget overages in 2015. Also, the County Board approved transfer of \$25,965 from the Contingency Fund to the Aging & Disability Resource Center for nutrition program start-up costs.

\$27,298	Register in Probate – Labor costs due to a classification and compensation appeal and turnover in staff.
\$78,383	Clerk of Courts – Shortfall in revenues due to fewer citations issued, fewer case filings, and lower tax intercept receipts.
\$15,000	Coroner – More autopsies experienced than average.



In Conclusion

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

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

Department	Justice & Public Safety				Public Works				Health & Human Services					
	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
	(\$11,752)	75.00%	\$13,299,027	\$9,974,270	(\$3,324,757)	75.00%	\$3,958,803	\$2,067,602	(\$989,201)	75.00%	\$11,222,621	\$8,416,891	(\$2,805,630)	75.00%
	(212,804)	75.96%	0	0	0	--	0	0	0	--	0	0	0	--
	(1,100,593)	84.49% *	0	0	0	--	0	0	0	--	0	0	0	--
	(678,836)	38.27% A	499,914	473,350	(26,564)	94.69% D	1,371,772	1,178,014	(193,758)	85.88%	11,259,159	6,778,727	(4,480,432)	60.21%
	(2,700)	83.13%	32,150	25,125	(7,026)	78.16%	0	0	0	--	99,569	89,449	(10,140)	89.82%
	372	118.81%	487,000	292,250	(194,750)	60.01%	0	0	0	--	94,000	49,835	(44,165)	53.02% H
	(124,228)	78.54%	967,250	701,886	(265,294)	72.58%	182,361	229,307	46,946	125.74% F	7,204,801	5,021,081	(2,183,720)	69.69%
	(863,657)	68.63%	858,145	796,982	(71,163)	91.80%	3,796,257	2,682,698	(1,113,559)	70.67%	645,789	433,218	(212,571)	79.37%
	0	--	0	5,868	5,868	--	0	0	0	--	78,200	80,698	2,498	103.19%
	15,411	120.20% B	1,000	0	(1,000)	0.00%	17,300	14,907	(2,393)	86.17%	12,606	5	(12,601)	0.04%
	(24,766)	92.63%	0	0	0	--	0	0	0	--	0	0	0	--
	60,153	547.00% C	77,000	101,393	24,393	131.08% E	0	1,589	1,589	--	1,150	7,710	6,560	670.40%
	1,597,093	348.34%	0	0	0	--	0	0	0	--	1,193,724	895,293	(298,431)	75.00%
	(1,050,803)	91.65%	16,231,486	12,371,225	(3,860,261)	76.22%	9,324,493	7,074,117	(2,250,376)	75.87%	31,711,539	21,772,906	(9,938,633)	68.66%
	992,312	69.73%	9,300,546	6,881,283	(2,419,263)	73.99%	2,810,657	2,006,217	(804,440)	71.38%	13,325,863	9,562,983	(3,762,880)	71.76%
	243,497	74.88%	3,813,755	2,816,201	(997,554)	73.84%	1,170,340	834,385	(335,955)	71.29%	5,417,580	3,959,362	(1,458,218)	73.08%
	1,400,629	69.32%	3,647,125	2,219,261	(1,327,864)	62.57%	5,517,076	3,034,069	(2,483,007)	54.99% G	12,414,998	8,136,758	(4,278,240)	65.54%
	0	--	0	0	0	--	0	0	0	--	815,072	N/A	815,072	N/A
	0	--	0	0	0	--	0	0	0	--	378,652	287,446	(91,206)	75.91%
	2,878,702	12.55%	287,000	225,863	(61,137)	78.70%	650,000	453,619	(196,381)	69.79%	98,000	12,815	(85,085)	13.18%
	686,631	75.00%	115,000	86,250	(28,750)	75.00%	6,500	0	(6,500)	0.00%	637,600	2,240,193	(1,602,593)	351.35%
	6,291,872	64.90%	17,063,426	12,228,659	(4,834,567)	71.67%	10,163,573	6,328,290	(3,825,283)	62.33%	33,087,765	24,199,657	(8,888,108)	73.14%
			20.25%	21.81%			12.05%	11.29%			39.27%	43.16%		
	\$5,241,069		(\$831,940)	\$142,366	\$974,306		(\$829,080)	\$745,828	\$1,574,908		(\$1,376,226)	(\$2,426,750)	(\$1,050,624)	

Expected +/- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service) falls under budget due to vacant positions and turnover

of sale on this report by one month. This report is through August, 2016 sales (69.83% as seasonally adjusted).

red revenues (\$728,941) which are received are received 15% in July and 85% in November. exceeds conservative budget estimates.

operity. ived in July \$220,200 for full year. ivables high. Insurance payment on Sheriff's vehicle damaged in auto accident (not deputy's fault). rctor on CTH H project.

. With large invoices yet to be paid. igs budget.

Recreation, Culture & ...	Debt Service				Totals				
	Favorable / (Unfavorable)	% of Budget	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	
			\$0	--	\$29,878,110	\$22,408,682	(\$7,469,528)	75.00%	
			0	--	885,150	672,346	(212,804)	75.96%	
			0	--	7,095,831	5,995,238	(1,100,593)	84.49%	
(1,138,814)	21.12% I		0	--	15,508,623	9,092,119	(6,414,404)	58.63%	
(35,482)	83.24%		0	--	359,339	304,013	(55,326)	84.60%	
(2,539)	49.22%		0	--	688,000	346,918	(241,082)	59.00%	
51,702	136.98% J		0	--	9,073,037	6,698,471	(2,474,566)	72.73%	
(15,656)	33.41%		0	--	7,282,267	5,285,661	(1,996,606)	72.56%	
3,000	--		0	--	78,200	89,567	11,367	114.54%	
(2,195)	89.18%	750	1,838	1,086	244.84%	128,234	126,643	(1,691)	98.68%
0	--		0	--	338,112	311,346	(26,766)	92.63%	
152,903	303.30% K		0	--	184,681	400,178	235,598	243.15%	
(14,930)	58.53%	1,668,599	1,251,449	(417,160)	75.00%	3,541,423	4,408,005	866,582	124.47%
(1,381,684)	59.94%	1,669,349	1,253,285	(416,064)	75.08%	74,916,807	58,038,987	(16,877,820)	74.80%
260,752	75.84%		0	--	29,794,853	21,555,205	(8,239,648)	72.35%	
79,660	78.84%		0	--	11,714,992	8,600,108	(3,114,884)	73.41%	
2,404,721	46.40% I		0	--	29,829,497	17,645,135	(11,984,362)	59.55%	
0	--	869,928		869,928	0.00%	869,928	0	869,928	0.00%
0	--	354,839	179,179	175,660	50.50%	733,491	466,625	(266,866)	63.62%
544,864	80.76%		0	--	7,169,101	3,392,931	(3,766,170)	47.39%	
14,930	58.63%		0	--	3,541,423	4,408,005	(866,582)	124.47%	
3,304,928	62.35%	1,224,767	179,179	1,045,588	14.63%	84,258,357	58,068,010	(26,190,347)	66.64%
		1.45%	0.32%			100.00%	100.00%		
\$1,943,244		\$444,582	\$1,074,107	\$629,525		(\$9,341,550)	(\$29,023)	\$9,312,627	

from Expected +/- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service) profits under budget due to vacant positions and turnover

expense and \$520,000 of grant revenue for recreational trails not yet incurred. fees made (Wisc Fund septic \$100,000, conservation grants \$485,000). seeds budget. and timber sales receipts received of \$150,000.

SAAK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2015

Percent of Year Complete

75.00%

Department / Account Title	2015 Expense Budget			2015 Revenue Budget Excluding			Department Net Favorable / (Unfavorable) to Budget
	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Canyforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	
General Fund Property Tax	0	0	-	-5,227,305	-3,920,479	75.00%	1,306,826
Miscellaneous Sales Tax	0	0	-	150	101	67.35%	(49)
County Sales Tax	0	0	-	7,095,831	5,995,238	84.49%	(1,100,593)
Shared Revenue	0	0	-	726,941	109,041	15.00%	(617,900)
Computer A/c	0	0	-	95,000	103,290	108.73%	8,290
Indirect Cost Reimbursement	0	0	-	58,797	81,879	139.26%	23,082
Arts & Humanities Grants	0	0	-	7,010	7,010	100.00%	0
Interest on Loan Payments	0	0	-	88	89	100.59%	1
Rent of County Buildings	0	0	-	132,812	127,452	95.96%	(5,360)
Sale of County-Owned Property	0	0	-	3,000	10,036	334.54%	7,036
Miscellaneous Revenues	0	0	-	1,000	542	54.21%	(458)
Transfer from Human Services	0	0	-	8,000	1,878,948	23486.85%	1,870,948
Transfer from Health Care Center	0	0	-	629,600	361,245	57.38%	(268,355)
Transfer from Highway	0	0	-	5,500	0	0.00%	(5,500)
Classification & Compensation Implementation	140,000	0	0.00%	0	0	-	140,000
Miscellaneous Expenses	2,000	0	0.00%	0	0	-	2,000
Charitable/Penal Fines, Misc	5,313	5,313	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	16,805	16,805	100.00%	0	0	-	0
Wisconsin River Rail Transit	28,000	28,000	100.00%	0	0	-	0
Pink Lady Transit Commission	675	675	100.00%	0	0	-	0
Sauk County Libraries	994,708	995,258	100.06%	0	0	-	(550)
Arts & Humanities	71,772	66,345	92.44%	0	0	-	5,427
UW-Baraboo / Sauk County	2,539,805	2,081,060	81.94%	0	0	-	458,745
Sauk County Development Corp	72,528	70,028	96.55%	0	0	-	2,500
Placemaking	125,000	22,856	18.28%	0	0	-	102,144
Transfer to Debt Service Fund	1,553,599	1,165,199	75.00%	0	0	-	388,400
Transfer to Health Care Center (for debt service)	1,193,724	895,293	75.00%	0	0	-	298,431
TOTAL GENERAL FUND NON-DEPARTMENTAL	7,106,229	5,359,133	75.41%	3,536,424	4,754,392	134.44%	2,965,064
County Board	142,188	108,413	76.24%	142,188	106,648	75.00%	(1,764)
Clerk of Courts	1,124,766	814,721	72.43%	1,124,766	784,564	69.75%	(30,157)
Circuit Courts	638,211	438,531	68.71%	638,211	650,487	86.25%	111,955
Court Commissioner	238,290	157,190	65.97%	226,598	167,762	74.04%	22,264
Register In Probate	151,153	120,074	79.44%	151,153	112,334	74.32%	(7,740)
Accounting	516,444	392,878	76.07%	516,444	387,151	74.96%	(5,727)
County Clerk / Elections	746,439	215,116	28.82%	286,439	238,233	83.17%	483,117
Personnel	425,068	267,609	62.96%	392,989	292,572	74.45%	57,042
Treasurer	554,179	397,489	71.73%	554,179	508,362	91.73%	110,874
Register of Deeds	206,303	151,680	73.51%	206,303	221,174	107.21%	69,514
District Attorney / Victim Witness	483,423	371,632	76.88%	483,423	385,766	79.80%	14,135
Corporation Counsel	593,044	433,654	73.12%	593,044	444,319	74.92%	10,665
Surveyor	81,232	43,639	53.72%	81,232	60,924	75.00%	17,285
Building Services	4,311,413	1,736,393	40.27%	3,110,665	2,358,934	75.83%	1,823,289
Sheriff	13,187,857	9,671,354	73.34%	13,117,163	10,032,530	76.48%	431,870
Coroner	182,569	136,304	74.66%	182,569	138,707	75.98%	2,403
Emergency Management	191,603	104,325	54.45%	191,603	129,781	67.73%	25,456
Administrative Coordinator	382,528	196,065	51.26%	228,065	174,744	76.61%	133,122
Management Information Systems	2,817,475	1,699,103	60.34%	2,446,855	1,659,749	67.83%	131,266
Public Health	1,175,677	803,304	68.33%	1,138,482	879,813	77.28%	113,704
WIC	871,055	617,851	70.93%	815,226	597,075	73.24%	35,053
Environmental Health	402,787	232,927	57.83%	344,859	288,131	83.55%	113,132
Child Support	897,260	648,511	72.05%	897,260	501,182	55.85%	(145,329)
Veterans Service	312,694	217,599	69.59%	307,693	233,645	75.93%	21,046
Parks	1,555,345	557,717	35.86%	830,825	390,162	46.96%	556,964
Conservation, Planning & Zoning	2,477,585	1,335,404	53.90%	2,093,098	1,258,809	60.14%	307,892
UW Extension	357,124	296,922	83.14%	344,584	272,511	79.08%	(11,871)
TOTAL GENERAL FUND	41,929,951	27,523,516	65.64%	34,982,370	27,930,458	79.84%	7,354,624
Aging & Disability Resource Center	1,890,235	1,357,557	71.82%	1,823,119	1,094,532	60.04%	(195,908)
Human Services	15,484,779	12,423,835	80.34%	15,236,697	10,496,252	68.89%	(1,699,501)
Jail Fund	115,000	86,250	75.00%	115,000	69,294	60.26%	(16,956)
Land Records Modernization	456,001	199,440	43.74%	150,000	112,957	75.30%	219,518
Landfill Remediation	133,100	70,153	52.71%	11,800	14,907	126.33%	66,054
Drug Seizures	12,000	11,631	96.84%	1,000	0	0.00%	(531)
Community Development Block Grant	528,009	0	0.00%	74,901	65,685	87.67%	518,773
CDBG Flood Recovery Small Business	36,000	21,070	58.53%	36,000	21,070	58.53%	0
CDBG Emergency Assistance Program	204,892	0	0.00%	0	0	-	204,892
CDBG Housing Rehabilitation	20,000	26,288	131.44%	20,000	29,508	147.54%	3,220
TOTAL SPECIAL REVENUE FUNDS	18,860,016	14,196,123	75.27%	17,468,517	11,904,185	68.15%	(900,439)

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2015

Percent of Year Complete

75.00%

Department / Account Title	2015 Expense Budget		% of Budget	2015 Revenue		% of Budget	Department Net Favorable / (Unfavorable) to Budget
	Excluding	Addition		Budget Excluding	Year-to-Date		
	to Fund Balance	to Fund Balance	Expenses	Carryforwards, or Fund Bal Use	Revenues		
DEBT SERVICE FUND	1,224,767		179,179	1,669,349	1,253,285	75.08%	629,525
HEALTH CARE CENTER FUND	11,898,278		7,725,886	11,120,203	7,662,221	88.90%	714,410
Highway	9,962,693		6,200,356	9,312,693	7,059,210	75.80%	1,508,854
Insurance	52,050		40,656	67,702	13,960	20.82%	(42,248)
Workers Compensation	302,602		175,207	267,973	195,611	73.00%	55,033
TOTAL INTERNAL SERVICE FUNDS	10,317,345		6,416,119	9,648,368	7,268,782	75.34%	1,521,639
Dog License	28,000		27,187	28,000	20,056	71.63%	(7,131)
TOTAL TRUST & AGENCY FUNDS	28,000		27,187	28,000	20,056	71.63%	(7,131)
TOTAL COUNTY	84,258,357		58,068,010	74,916,807	56,038,987	74.80%	9,312,527

SAUK COUNTY FUND BALANCES

	December 31, 2014	2015 Net Income/Adj	September 30, 2015
GENERAL FUND			
Nonspendable - Inventories	14,972	0	14,972
Nonspendable - Prepaid Items	170,853	0	170,853
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,550,764	0	1,550,764
Nonspendable - LT Receivable (Loan to Tri-County Airport)	5,396	-674	4,721
Assigned - Alice In Dairyland Trust	3,481	-3,481	0
Assigned - Carryforward Funds	4,183,161	0	4,183,161
Assigned - Subsequent Yr Budgeted Fund Bal Use	3,364,272	0	3,364,272
*Unassigned - Working Capital	14,560,789	-108,660	14,452,129
*Unassigned	9,719,040	519,758	10,238,798
TOTAL GENERAL FUND BALANCE	33,572,727	406,943	33,979,670
* County Reserves (working capital and unassigned)	24,279,829	411,098	24,690,927
OTHER FUNDS			
Aging & Disability Resource Center	259,308	-263,024	-3,716
Human Services	3,513,695	-1,927,583	1,586,112
Jail Assessment	0	-16,956	-16,956
Land Records	709,136	-86,483	622,654
Landfill Remediation	5,010,678	-55,246	4,955,432
Drug Seizures	103,419	-11,531	91,888
CDBG Revolving Loan Fund	362,943	65,665	428,608
CDBG Flood Recovery Small Business	0	0	0
CDBG Emergency Assistance Program	291,436	0	291,436
CDBG Housing Rehabilitation	-25	3,220	3,195
Debt Service	0	1,074,107	1,074,107
Health Care Center	2,400,202	-83,666	2,336,537
Highway	9,878,685	858,854	10,737,539
Insurance	489,616	-26,596	463,021
Workers Compensation	702,544	20,404	722,948
Dog License	1,101	-7,131	-6,030
TOTAL ALL FUNDS' BALANCES	57,285,466	-29,023	57,266,444

CURRENT DEBT PRINCIPAL BALANCE

2005 Law Enforcement Refunding Bonds	7,370,000
2009 HCC Refunding Bonds	4,620,000
2010 HCC Refunding Bonds	4,925,000
2014 Law Enforcement Refunding Bonds	2,579,392
2014 HCC Refunding Bonds	2,335,608
	<u>21,830,000</u>

Principal Payments are Due October 1

21,830,000

RESOLUTION 117-15

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;

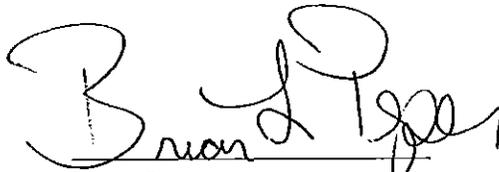
Provided, that the purchase of any additional complete unit of equipment of a value exceeding \$30,000.00 shall require further authority of the County Board.

For Consideration by the Sauk County Board of Supervisors on November 10, 2015.

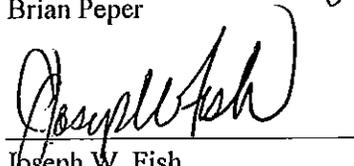
Respectfully submitted:

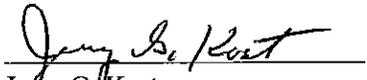
Sauk County Highway and Parks Committee


Martin (Tim) Meister


Brian Peper


Henry Netzing


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.

MIS Note: No MIS Impact.

KPB

RESOLUTION 118-15

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

WHEREAS, by specifications in the 2016 Budget and Levy for 2016, 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:

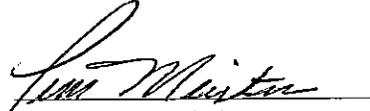
LOCAL GOVERNMENT BRIDGE	TOTAL AMOUNT	LOCAL SHARE	COUNTY SHARE
TOWN OF EXCELSIOR			
Beth Road Culvert	\$ 3,139.98	\$ 1,570.98	\$ 1,569.00
Mirror Lake Road Culvert	\$ 14,776.00	\$ 7,388.00	\$ 7,388.00
TOWN OF FREEDOM			
Happy Hill Road Culvert	\$ 12,248.22	\$ 6,124.22	\$ 6,124.00
Museum Road Bridge	\$ 1,087.50	\$ 544.50	\$ 543.00
TOWN OF LA VALLE			
Mini Creek Road Culvert	\$ 5,962.58	\$ 2,981.58	\$ 2,981.00
TOWN OF SPRING GREEN			
Soeldner Road Culvert	\$ 2,283.52	\$ 1,142.52	\$ 1,141.00
Wilson Creek Bridge	\$ 11,165.32	\$ 5,583.32	\$ 5,582.00
TOWN OF SUMPTER			
Stones Pocket Bridge	\$ 17,684.57	\$ 8,842.57	\$ 8,842.00
Nolden Road Culvert	\$ 4,759.71	\$ 2,380.71	\$ 2,379.00
TOWN OF WESTFIELD			
Short Cut & Sunrise Road Int.*	\$ 1,339.33	\$ 670.33	\$ 669.00
Feldman Road Culvert*	\$ 1,866.00	\$ 933.00	\$ 933.00
Rock Elm Road Culvert	\$ 9,877.41	\$ 4,939.41	\$ 4,938.00
TOWN OF WINFIELD			
Menchoff Road Culvert	\$ 2,064.42	\$ 1,032.42	\$ 1,032.00
TOWN OF WOODLAND			
Woolever Road Bridge	\$ 2,835.80	\$ 1,418.80	\$ 1,417.00
			<u>\$ 45,538.00</u>

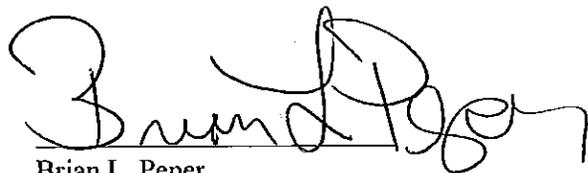
NOW, THEREFORE BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session that the above described petitions for County Aid be and hereby are granted with the appropriations shown approved.

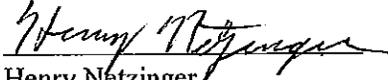
For Consideration by the Sauk County Board of Supervisors on November 10, 2015.

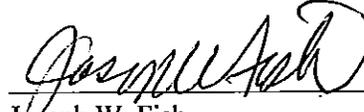
Respectfully submitted:

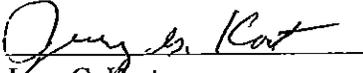
Sauk County Highway and Parks Committee


Tim Meister, Chair


Brian L. Peper


Henry Netzinger


Joseph W. Fish


Jerry G. Kast

Fiscal Note: Appropriation. This expenditure will be paid from Highway Local Bridge Aids Fund. Funds for this Resolution are included in the Highway Budget request for 2016.

MIS Note: No MIS Impact.

KPB

RESOLUTION NO. 119-15

**AUTHORIZING PURCHASE OF ONE VEHICLE
FOR THE SAUK COUNTY DEPARTMENT OF HUMAN SERVICES**

WHEREAS, the current vehicle being driven is a 1998 Ford Taurus with over 120,000 miles and has experienced extensive repairs and can no longer be considered safe and reliable; and,

WHEREAS, it has been determined that a substantial cost savings can be obtained by using Department owned and operated cars versus paying mileage to employees; and,

WHEREAS, we have contacted the State of Wisconsin Department of Administration Transportation Program and find that we can purchase a vehicle through the State of Wisconsin Program, Vendor Net, which uses the statewide bid procurement process to purchase their vehicles; and,

WHEREAS, through the State of Wisconsin Department of Administration Transportation Program the 2016 four-cylinder, Ford Fusion, is available for \$17,169.00 which is the 2015 State Vehicle Bid price; and,

WHEREAS, Ewald Hartford Ford, Hartford, Wisconsin was the successful state bidder and has a 2016 Ford Fusion available for that price.

NOW, THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session, that the Department of Human Services be authorized to purchase a 2016 Ford Fusion from Ewald Ford of Hartford, Wisconsin for the cost of \$17,169.00.

For consideration by the Sauk County Board of Supervisors on November 10, 2015.

Respectfully submitted,

SAUK COUNTY HUMAN SERVICES BOARD

SCOTT ALEXANDER- CHAIR

ANDREA LOMBARD

JOAN FORDHAM

THOMAS KRIEGL

JOHN A. MILLER

PETER VEDRO

BEVERLY VERTEIN

JAMES BOWERS

JULIE FLEMING

Fiscal Note: Funds in the amount of \$17,169.00 for acquisition of this vehicle was carried forward from the Sauk County Department of Human Services 2014 Budget to 2015. *KRB*

MIS Note: No Impact

RESOLUTION 120 - 15

ESTABLISHING TAXES TO BE LEVIED IN SAUK COUNTY FOR THE YEAR 2016

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

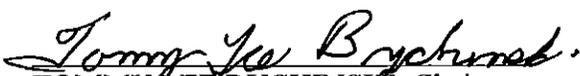
1. The sum of \$29,124,475.05 be levied as a County General Tax (*not including special purpose levies*).
2. The sum of \$2,020.95 be levied as State Special Charges upon the County for Charitable and Penal purposes.
3. The sum of \$10,000.00 be levied as a Veterans Relief Tax, under Wis. Stat. § 45.86.
4. The sum of \$1,001,008.00 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 \$45,538.00 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 2016 proposed County budget and establishes taxes to be levied herein for the taxable year of 2015

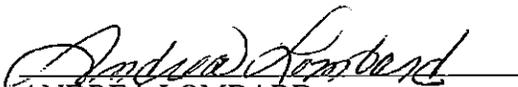
For consideration by the Sauk County Board of Supervisors on November 10, 2015.

Respectfully submitted:

SAUK COUNTY FINANCE COMMITTEE:


TOMMY LEE BYCHINSKI, Chairperson


JOAN FORDHAM


ANDREA LOMBARD


WALLY CZURRYNKO


MARTIN F. KRUEGER

Fiscal Note: Passage of this resolution establishes the 2015 County Levy, which is a portion of the total 2016 County Budget. *KPB*

MIS Note: Various MIS projects and acquisitions are included in the 2016 budget.