

# 2025 Sauk County Wisconsin | Finance Committee Budget



**On the Cover:** Mirror Lake is a 2,179-acre state park located near Lake Delton and Wisconsin Dells, Wisconsin. The park is named for its centerpiece, a lake often so calm that no ripples mark its surface. Cambrian sandstone bluffs standing 50 feet tall surround half of the lake which offers excellent fishing, swimming, canoeing, kayaking and birdwatching. Visitors also enjoy wooded campsites, picnic areas, a boat landing, sandy beach and miles of biking, hiking and cross-country ski trails. A unique landmark of the park is Ishnala Supper Club, a historic restaurant nestled among the tall Norway Pines, overlooking the lake. Ishnala is a Ho-Chunk (Winnebago) word that means “By Itself Alone,” named for a point of rock that extends into the lake where ceremonial grounds once existed. Pioneer settlers purchased Ishnala from the tribe in 1826 and constructed a log cabin trading post. In 1909, Ishnala was sold to the Coleman family who converted the property into their dream home. In 1953, Ishnala was purchased by the Hoffman Brothers who built Ishnala as it is today which includes the original stone fireplace, log walls and staircase as part of the restaurant's architecture. Today, Ishnala is owned and operated by Bob Prosser who began working for the Hoffman Brothers at age 16 as a busboy. He and his team are the reason the “Ishnala Experience, where the only thing overlooked is Mirror Lake,” continues to win regional and national awards including *Best Destination Restaurant*, *Best Wisconsin Supper Club* and *Best Old Fashioned*, among others. **Image of Ishnala, Mirror Lake State Park, Lake Delton, WI. All rights reserved. [ExploreSaukCounty.com](http://ExploreSaukCounty.com)**

# *Sauk County 2025 Finance Budget*

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**2025 RECOMMENDED BUDGET  
ADMINISTRATOR’S MESSAGE**

**TO THE HONORABLE SAUK COUNTY BOARD OF SUPERVISORS:**

The annual budget is the most important public policy document prepared each year. As the Sauk County Administrator, I respectfully submit the *2025 Recommended Budget* to the county board for review and consideration. The *2025 Recommended Budget* includes a tax levy of \$35,397,692.

The *2025 Recommended Budget* includes expenditure reductions, revenue increases and use of fund balance in accordance with the Wisconsin State Statutes and State Department of Revenue guidelines. The following chart depicts the *2025 Recommended Budget* allocations:

	2025 Budget Recommended	2024 Budget Adopted	Dollar Change	Percent Change
Operating Levy	\$35,397,692	\$35,124,280	\$273,412	.78%
Levy Rate	\$3.18	\$3.41	(\$0.23/1000)	(6.71%)
County Operations	\$146,068,778	\$149,115,404	(\$3,046,626)	(2.04)%
Debt Service	\$4,247,275	\$4,253,000	(\$5,725)	(.13%)
Equalized Value	\$11,122,722,800	\$10,296,679,400	\$826,043,400	8.02%
Revenues	\$94,379,388	\$99,041,140	(\$4,661,752)	(4.71%)

Overall, Sauk County’s tax levy increased by \$273,412 due to the following:

Decrease in Bond Debt Payments - Highway and Health Care Center	(\$5,725)
Decrease in Library System Mandate	(\$62,561)
Decrease in Town Bridge Aids	(\$20,702)
Increase in State Special Charges (results in decrease levy, increase other State revenues)	(\$346,238)
Tax Incremental District (TID) Adjustments	\$165,063
Increase – Net New Construction, 1.83%	\$543,575
<b>Allowable tax levy increase for 2025</b>	<b>\$273,412</b>

The *2025 Recommended Budget* includes a tax levy of \$35,397,692. Here are the **three components of tax levy**:

1. **Operational Levy** – The amount for operational costs allowed under the State’s Tax Levy limits found in Wisconsin State Statute §66.060. The operational levy totals **\$29,832,254**, an increase of \$708,638 or 2.39%.

The County operating property tax levy increase is composed of two primary parts under the State’s levy limit formula:

- The levy for operations is allowed to increase by the greater of 0% or the percent increase of County-wide net new construction. Equalized value, due to net new construction, increased by 1.83% or \$543,575. Personal Property Aid \$348,221 increase.
- Cities and villages create Tax Incremental Financing Districts (TIDs) as an economic development tool for a specified period. The increase in taxes generated following the establishment of a TID can be used by a municipality during this term for cost of development and are not distributed to other taxing units. Due to TIDs terminated in 2024, the levy formula allows the County to increase the tax levy by an additional 0.556% or \$165,063.

2. **Limited Tax Levies** – The amount allowed that is funded by limited tax levies are exempt from levy limits.
  - Library Board **\$1,241,179** (decrease \$62,561)
  - Town Bridge Aid **\$74,740** (decrease \$20,702)
  - State special charges-charitable and penal **\$2,244** (increase \$1,983).
  - In 2025, the limited levies decreased by \$81,280. The total limited tax levy in 2025 *Recommended Budget* is **\$31,150,417**.
3. **Debt Service Levy** - The amount used to repay borrowed funds, which are exempt from levy limits. The Levy for debt service will decrease by \$5,275 in 2025 to **\$4,247,275**. The total tax levy in the 2025 *Recommended Budget* is **\$35,397,692**.

Challenges encountered in the development of this budget include administration of unfunded state mandates, increases in liability insurance, workers compensation, property insurance, fuel for vehicles, natural gas and from County service providers. One extraordinary challenge is maintaining Sauk County roads and bridges on a set budget. For example, the cost of asphalt has again increased by approximately \$5.00 per ton. This means Sauk County will only be able to repair to about 5 miles per year. At this rate, it will take approximately 61.5 years to resurface Sauk County’s 308 miles of road.

More specifically, here is what we are facing in the 2025 *Recommended Budget*:

- Health Insurance - Projected at 7.9%.
- Maintenance of County Contracted Services – Our purchasing power is decreasing; as vendors rates increase. Sauk County can purchase less due to the state law mandating an increase of 0%, or the increase in Net New Construction, whichever is larger, as part of our annual budget development.

Compiling the budget is a complex process that aligns the allocation of available resources to the needs of the County today and into the future. Departments, oversight committees, the Finance Personnel & Insurance Committee, Administration, Accounting and Personnel have analyzed, reviewed, recommended changes, and re-analyzed all proposed programs, operations, revenues, expenditures, staffing levels, capital projects, debt and fund balances. The process ensures compliance with state law, but more importantly, provides for a lean, responsible budget.

#### **Revenues:**

Wisconsin State Statute §66.0602 limits the county operating property tax levy increase to 0% or the percent increase in county-wide net new construction value, whichever is greater. The 2025 net new construction increased 1.831% or \$543,575 as part of the equalized value set by the state. There were also tax incremental districts (TID) adjustments which generate an additional \$165,063 levy capacity.

Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt.

The proposed 2025 levy rate is \$3.18/\$1,000 of valuation, versus the current 2024 levy rate of \$3.41/\$1,000.

The 2025 *Recommended Budget* includes Supplemental State Shared revenue of \$860,607, an increase of \$19,349. This funding was new in 2024 and is allocated across three departments as allowed by the statute. The departments include the **Sheriff’s Department \$500,000 (law enforcement expenses)**, **Clerk of Courts \$63,175 (translator services)** and the **Highway Department at \$297,432 (road maintenance)**.

2025 State shared revenue will be \$815,992, an increase of \$14,760.

County sales tax revenue for 2025 is budgeted at \$11,500,000. In lieu of American Rescue Plan Act (ARPA) and Use of Fund Balance, part of the sales tax revenue, \$491,414 is allocated for economic development. Economic Development initiatives and strategies continue to pay dividends across Sauk County – fostering sales tax revenue growth, with a nearly 50% increase over the past four years.

**Expenditures:**

Departments provided program prioritization and review of their budget to the Administrator. It should be noted that in the 2025 budget process 1.0 Full time equivalent (FTE) was eliminated and 3.60 FTE positions were added. The new positions will be implemented within the 2025 budget:

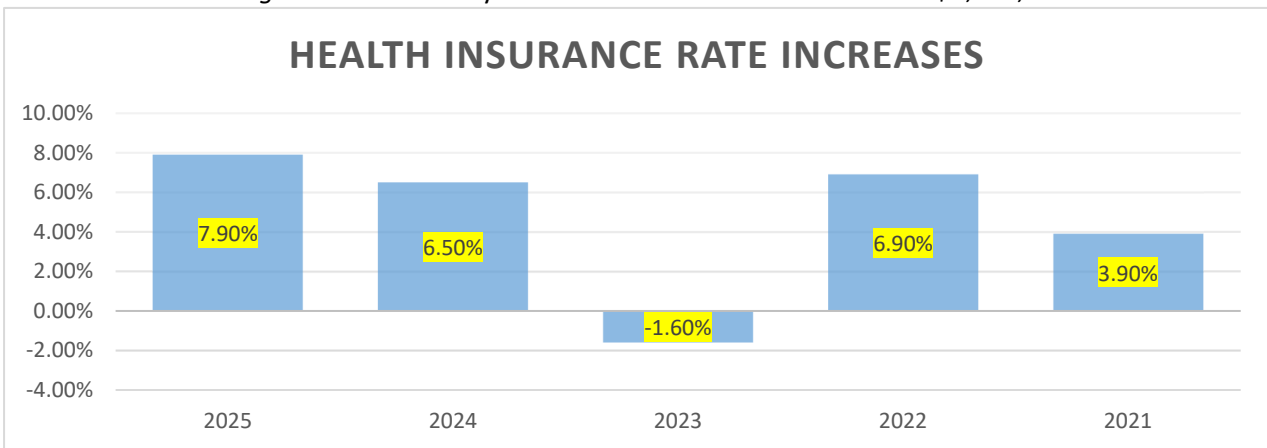
Surveyor (-1.0) FTE, eliminated elected position, will contract for services	Tax Levy neutral
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Public Health – Community Health Worker, +.60 FTE	Grant
Human Services – Social Worker, +2.0 FTE, due to mandated elimination of waiting lists	Gant (92%)/Levy (8%)
Human Services – Family Support Specialist, +1.0 FTE	Opioid Settlement
Clerk of Courts – Translator, -1.0 FTE, will contract for services	Supplemental Shared Revenue

**Salaries and Employee Fringe Benefits:**

**Cost of Living Adjustment** - The 2025 *Recommended Budget* includes a 3.00% cost-of-living adjustment (COLA) as part of the implemented Compensation and Classification study (2023) the goal of keeping Sauk County current in the market. The Sheriff’s Office Contract negotiations were ratified with a 6% increase.

**Health Insurance** - There will be a 7.9% increase to the 2025 health insurance rates impacting the *Recommended Budget* by an additional \$546,917 for all funds except Health Care Center. The 2025 *Recommended Budget* includes County contributions to health insurance of \$9,180,830.



**Retirement** - The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Fund. The 2025 *Recommended Budget* includes County contributions to the retirement system of \$3,793,891.

Classification	2025 Rates		2024 Rates	
	Employer	Employee	Employer	Employee
General	6.95%	6.95%	6.90%	6.90%
Elected	6.95%	6.95%	6.90%	6.90%
Protective	14.95%	6.95%	14.32%	6.90%

**Debt Service** - Budgeted debt service payments will change from \$4,253,000 in 2024 to \$4,247,275 in 2025, a decrease of \$5,725. The decrease is due mostly to the decreasing debt at the Health Care Center as it nears payment in full at the end of 2027.

**Capital Outlay and Capital Projects** - The 2025 *Recommended Budget* lists the capital outlay for each area. These projects are being funded in 2025 as follows:

Tax Levy	\$1,294,054
State and Federal Aid	12,472,783
Fund Balance	10,600,712
Total	\$24,367,549

**Other Miscellaneous Items Included in the 2025 Recommended Budget**

Appropriations for non-departmental Outside Agencies:

Agricultural Society (Fair Board)	\$25,000
Baraboo Area Homeless Shelter	25,000
Baraboo Dells Airport	4,100
Central Wisconsin Community Action Council	7,500
Conservation Congress	1,400
Hope House	25,000
Reedsburg Airport	4,100
Sauk County Historical Society	25,000
Sauk Prairie Airport, Inc.	4,100
Total	\$121,200

The summary information in the 2025 *Recommended Budget* book should provide an awareness of individual department programs, the financial trends within a department and any budget issues and changes to department programs.

My personal thanks to Finance Director Lynn Horkan, Finance Manager Tara Thompson, Human Resources Director Anna Cooke, Management Information Services (MIS) Director Steve Pate, department heads, county staff, the Finance Personnel & Insurance Committee and Oversight Committees for their diligence in developing an allowable and effective budget.

Respectfully Submitted,

Brent Miller  
Administrator

**BUDGET TEAM**

Brent Miller    Lynn Horkan    Anna Cooke    Tara Thompson    Steve Pate

**FINANCE, PERSONNEL & INSURANCE COMMITTEE**

Lynn Eberl, Chair    Gaile Burchill    Brandon Lohr    Jacob Roxen    Terry Spencer    Andrea Lombard  
Tim McCumber    Sheila Carver    Aaron Evert



## ACCOUNTING DEPARTMENT

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To: County Board Members  
Date: October 15, 2024  
About: 2025 Budget - County Board October Presentation

As you begin your review of the 2025 budget in its entirety, please keep in mind the attached guidance that the County Board (mission and vision) and Finance Committee (policies, priorities, and definitions) have adopted. This overarching guidance is meant to focus decision-making on the larger goals of Sauk County, rather than the narrower scope of each department. With the realities of the current economy, as well as tight levy limits, consideration of these concepts was integral to budget development.

### Levy Limits

The levy will be able to increase by the greater of 0.00% or the percent of net new construction (1.83% for the 2025 budget) or \$543,575, plus adjustments for tax incremental financing districts for a total allowed increase of \$165,063. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised (decreasing levy limit by \$435,226), providing a total increase of tax levy of \$273,412. There was no carryover of prior year levy capacity.

### How to Read This Book

**The first group of introductory pages are summaries of the budget recommendation made by the Finance Committee. The detailed pages are the departmental budgets and include all of the Finance Committee's recommendations.**

The budgets as recommended by the Administrator, including line items, can be found on the County's website at <https://www.co.sauk.wi.us/accounting>.

The Finance Committee met on October 9, 2024 and recommended no changes from the original Administrator's 2025 Budget as presented by Administrator Miller.



# Sauk County 2025 Budget Guidance

## Sauk County's Vision Statement

Where the County would ideally like to be, defines guiding principles, values, and the long range result of work  
To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability and resources.

## Sauk County's Mission Statement

Defines the major reasons for the existence of the Sauk County government  
To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity.

## Budget Priorities

Broad, overarching goals to promote accomplishment of Sauk County's mission

- Priority 1 - Cross Sectional Analysis of County Operations
- Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

## Budget Policies

Overarching courses of action to prudently guide budget decisions

**Budget Policy 1** - Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

**Budget Policy 2** - Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.

**Budget Policy 3** - Sauk County property tax dollars respond to social need. The need for County services tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This inverse relationship relative to state limitations will be recognized.

**Budget Policy 4** - Sauk County will consciously consider adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other outside funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve. When making adjustments, recognize that programs substantially funded by state or federal funds, leverage local tax dollars. In other words, a program that is half funded by state and/or federal money only uses half as many local dollars per dollar of gross spending, compared to a program that is not even partially funded by state and/or federal money.

**Budget Policy 5** - Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

**Budget Policy 6** - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The transition to future budgets should be smooth, honest, and within long-term plans.

**Budget Policy 7** - The County's physical assets shall be properly and timely maintained. Deferring maintenance so that other programs can be provided is strongly discouraged.

**Budget Policy 8** - Sauk County will encourage information sharing with other counties and other units of government to increase the effectiveness of the use of resources to meet the needs of citizens.

**Budget Policy 9** - Many Sauk County services are offered annually, not because they have always been offered but because they are valuable to Sauk County citizens. Yet, even time tested valuable programs can sometimes be made more effective by changing the way they are performed.

**Budget Policy 10** - Last year's budget should not be the only benchmark used to evaluate current requests. Multiple-year trends should be considered too.

## Sauk County 2025 Budget Guidance

**Budget Policy 11** – Decisions should be evidence-based as much as possible. Sauk County government uses a substantial amount of data for operational purposes that could also be better used for decision making.

**Budget Policy 12**-Although county government services aren't expected to make profits as measured by businesses, it is still important to measure the cost of each service to make the service as effective and cost effective as possible.

<b>Characteristics of Essential...</b>	<b>Characteristics of Core...</b>	<b>Characteristics of Desirable...</b>
Parallels the overall Sauk County mission	Parallels the overall Sauk County mission	Parallels the overall Sauk County mission
Results (as opposed to processes) are mandated by an external body	Results (as opposed to processes) are pressing to the County Board	Results (as opposed to processes) are important to the County Board
If discontinued, the negative impact to the public is significant. High social cost.	If discontinued, the negative impact to the public is noticeable. Moderate social cost.	If discontinued, the negative impact to the public may be noticeable. Minimal social cost.
Service cannot be provided by the private sector or other partners	Service can/is provided by the private sector, but the County can provide the service more effectively or efficiently	Service can or is provided by the private sector, but the County can offer alternatives

Approved by the Sauk County Finance Committee 6/12/2024



## Finance, Personnel & Insurance Committee

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TO: Sauk County Board of Supervisors & Department Heads  
 FROM: Finance, Personnel & Insurance Committee  
 DATE: October 15, 2024  
 SUBJECT: 2025 Budget – Supervisory Amendments to the Budget

As part of the 2025 Budget development process, individual Supervisors may submit proposed amendments to the budget recommended by the Finance Committee. This process enables Supervisors to clearly explain, in writing, what their proposed amendment is and what their intended tax levy impact (increase or decrease) is on the 2025 Budget. Each proposed amendment should be sponsored by only one supervisor so the Open Meetings Law related to walking quorums is not violated.

Attached, for your use, is a copy of the 2025 Budget - Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form. This form can also be found on Sauk County’s web site in Microsoft Word and pdf formats so that you can make your own copies.  
<https://www.co.sauk.wi.us/accounting> under 2025 Budget Process and Documents

Supervisors who propose amendments are strongly encouraged to consult with the affected departments prior to submission.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

<b>October 28, 2024</b>	Supervisors prepare amendments and submit them to the Accounting Office. <b>Amendments are due to the Accounting Office October 28, 2024.</b>
Until November 6, 2024	County Administrator, Finance Director and Department Heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
November 6, 2024	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.
November 12, 2024	County Board adopts the 2025 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion to amend the Finance Committee’s recommendation must be made during the November County Board session. Conversely, an amendment does not need to be submitted through this process to be considered.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process to allow for a structured and understandable process. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible, but no later than **October 28**.

Supervisors are reminded that the purpose of this process and the use of the form are to propose financial changes to the budget. They are not intended to be used as a forum for raising policy or procedural issues in the budget. Therefore, non-financial issues should be addressed at the appropriate Committee level and then forwarded to the full County Board for consideration if appropriate.

What are appropriate and inappropriate amendments?

Sauk County's budget proposal was developed using a complex mixture of prioritization; mandate and legal requirement review; and discussion between department managers, oversight committees and the Finance Committee. Further, Wis. Stat. § 65.90 provides for a certain amount of specificity in establishing the budget.

Amendments ruled out of order include the following:

1. "I move to amend the budget to provide a levy rate of no more than x."
2. "I move to cut x amount of dollars from the levy."
3. "I move that the budget shall provide for an x percent increase / decrease from last year."

Sauk County Financial Policy 5-94, Fund Balance/Retained Earnings and Contingent Funds Policy, also states that "Sauk County shall not use any fund balances or retained earnings to fund operations. Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning."

Fund balances or retained earnings may be budgeted to fund the following items:

- a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
- b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
- c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
- d. Termination costs of ineffective or inefficient programs.
- e. All or part of the contingency fund as described below.
- f. Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County will analyze previous years' turnover, outside funding and any other pertinent information. The property tax levy may be reduced by using fund balance to fund this vacancy factor centrally (as opposed to in departments' budget).
- g. Continuing appropriations / carryforward funds as described in Financial Policy 3-96.
- h. Other nonrecurring expenditures which are expected to yield a positive financial return in the future.

Feel free to contact either the Administrator or Finance Director if you have any questions regarding this process, or if you would like any numbers or details clarified.

# Sauk County 2025 Budget Proposed Supervisor Amendment

By Supervisor: \_\_\_\_\_

Amendment #: \_\_\_\_\_  
(Amendment # assigned by staff)

To amend the 2025 Proposed Budget, as recommended by the Finance Committee,  
I Hereby Propose:

Anticipated service changes (additions and/or reductions):

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)
<b>Total for Amendment</b>					

## Sauk County 2025 Finance Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2025	Estimated Fund Balance End 2025
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2024 Tax Levy (as amended)	2023 Tax Levy (as amended)	\$ Change 2024 Amended to 2025 Finance	% Change 2024 Amended to 2025 Finance		
	<b>ALL FUNDS TOTAL</b>	<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
32	Accounting	910,004	3,772	75,000	988,776	988,776	0	0	988,776	840,216	773,944	69,788	8.31%	In General Fund Total	
36	Administrator	241,235	611,386	173,049	1,025,670	1,025,670	0	0	1,025,670	347,201	329,476	(105,966)	-30.52%	In General Fund Total	
41	Aging & Disability Resource Center	941,791	2,091,578	100,000	3,133,369	3,133,369	0	0	3,133,369	697,342	505,949	244,449	35.05%	1,345,765	1,245,765
47	Arts, Humanities, Historic Preservation	18,550	7,100	0	25,650	25,650	0	0	25,650	19,589	18,620	(1,039)	-5.30%	In General Fund Total	
50	Building Services	2,184,943	900,380	7,205,492	10,290,815	2,975,323	7,315,492	0	10,290,815	2,202,233	1,827,292	(17,290)	-0.79%	In General Fund Total	
55	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,695	23,695
109	Charitable / Penal Fines	2,244	0	0	2,244	2,244	0	0	2,244	261	2,357	1,983	759.77%	In General Fund Total	
57	Child Support	189,159	1,000,098	0	1,189,257	1,189,257	0	0	1,189,257	142,655	164,083	46,504	32.60%	In General Fund Total	
60	Circuit Courts	861,716	229,954	0	1,091,670	1,091,670	0	0	1,091,670	798,884	709,853	62,832	7.86%	In General Fund Total	
65	Clerk of Courts	467,732	1,033,412	0	1,501,144	1,501,144	0	0	1,501,144	498,299	411,298	(30,567)	-6.13%	In General Fund Total	
109	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
69	Coroner	175,918	45,000	0	220,918	220,918	0	0	220,918	173,074	171,388	2,844	1.64%	In General Fund Total	
72	Corporation Counsel	585,838	297,945	10,135	893,918	893,918	0	0	893,918	563,835	510,785	22,003	3.90%	In General Fund Total	
76	County Board	205,036	0	0	205,036	205,036	0	0	205,036	208,771	194,463	(3,735)	-1.79%	In General Fund Total	
78	County Clerk / Elections	344,672	144,704	0	489,376	489,376	0	0	489,376	438,667	336,600	(93,995)	-21.43%	In General Fund Total	
83	Court Commissioner	237,689	48,522	0	286,211	286,211	0	0	286,211	227,399	198,826	10,290	4.53%	In General Fund Total	
89	District Attorney / Victim Witness	703,886	125,241	0	829,127	829,127	0	0	829,127	645,767	577,287	58,119	9.00%	In General Fund Total	
94	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
96	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
97	Emergency Management	198,639	100,790	0	299,429	299,429	0	0	299,429	184,442	108,070	14,197	7.70%	In General Fund Total	
101	Extension Education	387,650	13,113	0	400,763	400,763	0	0	400,763	381,529	389,443	6,121	1.60%	In General Fund Total	
107	General Non-Departmental	(14,941,308)	12,943,308	2,000,000	2,000	2,000	0	0	2,000	(18,704,424)	(12,819,927)	3,763,116	20.12%	55,015,497	42,384,994
112	Health Care Center	788,087	10,383,113	2,321,450	13,492,650	12,806,060	686,590	0	13,492,650	788,087	810,813	0	0.00%	11,403,129	9,081,679
118	Highway	4,310,417	10,220,790	1,000,000	15,531,207	14,531,207	1,000,000	0	15,531,207	4,331,119	4,576,778	(20,702)	-0.48%	17,159,000	16,159,000
124	Human Services (HS, Includes JDS)	9,330,024	29,342,513	86,628	38,759,165	38,759,165	0	0	38,759,165	8,974,223	8,065,028	355,801	3.96%	2,214,352	2,127,724
132	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
134	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
136	Land Records Modernization	640,309	285,500	95,679	1,021,488	864,708	156,780	0	1,021,488	604,475	534,652	35,834	5.93%	342,545	246,866
140	Land Resources & Environment (LRE)	2,022,190	13,712,628	1,865,379	17,600,197	3,835,564	13,764,633	0	17,600,197	1,822,821	1,702,669	199,369	10.94%	In General Fund Total	
155	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
30	Library Board	1,241,179	0	0	1,241,179	1,241,179	0	0	1,241,179	1,303,740	1,267,935	(62,561)	-4.80%	In General Fund Total	
158	Management Information Systems	1,689,716	1,887,020	40,000	3,616,736	2,880,482	736,254	0	3,616,736	1,625,116	1,504,469	64,600	3.98%	In General Fund Total	
30	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	121,200	120,000	0	0.00%	In General Fund Total	

## Sauk County 2025 Finance Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2025	Estimated Fund Balance End 2025
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2024 Tax Levy (as amended)	2023 Tax Levy (as amended)	\$ Change 2024 Amended to 2025 Finance	% Change 2024 Amended to 2025 Finance		
163	Personnel	713,826	3,800	0	717,626	717,626	0	0	717,626	648,358	553,603	65,468	10.10%	In General Fund Total	
30	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%	In General Fund Total	
168	Public Health (PH)	2,006,808	2,457,463	438,108	4,902,379	4,872,379	30,000	0	4,902,379	1,855,446	1,548,567	151,362	8.16%	In General Fund Total	
187	Register in Probate	207,708	54,000	0	261,708	261,708	0	0	261,708	194,398	184,042	13,310	6.85%	In General Fund Total	
191	Register of Deeds	(309,200)	625,000	0	315,800	315,800	0	0	315,800	(318,244)	(334,857)	9,044	2.84%	In General Fund Total	
194	Sheriff	15,475,473	3,191,595	83,340	18,750,408	18,337,608	412,800	0	18,750,408	14,630,054	13,890,397	845,419	5.78%	In General Fund Total	
140	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
110	Transfer Sales Tax to HCC for Debt Pmt	1,114,952	0	0	1,114,952	1,114,952	0	0	1,114,952	1,119,990	1,039,846	(5,038)	-0.45%	In General Fund Total	
110	Transfer Sales Tax to HWY for Debt Pmt	3,076,065	0	0	3,076,065	3,076,065	0	0	3,076,065	8,077,353	3,058,047	(5,001,288)	-61.92%	In General Fund Total	
200	Treasurer	(1,389,862)	1,801,202	0	411,340	411,340	0	0	411,340	(1,028,996)	(559,519)	(360,866)	-35.07%	In General Fund Total	
30	Tri-County Airport	67,296	0	0	67,296	67,296	0	0	67,296	49,143	47,410	18,153	36.94%	In General Fund Total	
30	UW-Platteville Baraboo Sauk County	0	0	390,000	390,000	275,000	115,000	0	390,000	55,000	55,000	(55,000)	-100.00%	In General Fund Total	
204	Veterans Service	545,360	15,813	0	561,173	561,173	0	0	561,173	501,992	433,974	43,368	8.64%	In General Fund Total	
30	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
208	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--	In General Fund Total	
<b>ALL FUNDS TOTAL</b>		<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
						<b>146,068,778</b>									

	2024 Amended	2025 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	10,296,679,400	11,122,722,800	826,043,400	8.02%
Total Levy Rate	\$3.41	\$3.18	-\$0.23	-6.71%
Total Levy Amount	35,124,280	35,397,692	273,412	0.78%
Impact of a one penny increase to the mil rate	\$102,967	\$111,227	\$8,260	8.02%
Impact of a one penny increase to the mil rate on an average residential property	\$2.56	\$2.83		
Average residential property value	\$255,800	\$282,800	\$27,000	10.56%
Average County tax on an average residential property	\$872.59	\$900.00	\$27.41	3.14%

## Sauk County 2025 Finance Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2024	2023	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2024 Amended to 2025 Finance	2024 Amended to 2025 Finance	Beginning 2025	End 2025
	<b>ALL FUNDS TOTAL</b>	<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
194	Sheriff	15,475,473	3,191,595	83,340	18,750,408	18,337,608	412,800	0	18,750,408	14,630,054	13,890,397	845,419	5.78%	In General Fund Total	
124	Human Services (HS, Includes JDS)	9,330,024	29,342,513	86,628	38,759,165	38,759,165	0	0	38,759,165	8,974,223	8,065,028	355,801	3.96%	2,214,352	2,127,724
118	Highway	4,310,417	10,220,790	1,000,000	15,531,207	14,531,207	1,000,000	0	15,531,207	4,331,119	4,576,778	(20,702)	-0.48%	17,159,000	16,159,000
110	Transfer Sales Tax to HWY for Debt Pmt	3,076,065	0	0	3,076,065	3,076,065	0	0	3,076,065	8,077,353	3,058,047	(5,001,288)	-61.92%	In General Fund Total	
50	Building Services	2,184,943	900,380	7,205,492	10,290,815	2,975,323	7,315,492	0	10,290,815	2,202,233	1,827,292	(17,290)	-0.79%	In General Fund Total	
140	Land Resources & Environment (LRE)	2,022,190	13,712,628	1,865,379	17,600,197	3,835,564	13,764,633	0	17,600,197	1,822,821	1,702,669	199,369	10.94%	In General Fund Total	
168	Public Health (PH)	2,006,808	2,457,463	438,108	4,902,379	4,872,379	30,000	0	4,902,379	1,855,446	1,548,567	151,362	8.16%	In General Fund Total	
158	Management Information Systems	1,689,716	1,887,020	40,000	3,616,736	2,880,482	736,254	0	3,616,736	1,625,116	1,504,469	64,600	3.98%	In General Fund Total	
30	Library Board	1,241,179	0	0	1,241,179	1,241,179	0	0	1,241,179	1,303,740	1,267,935	(62,561)	-4.80%	In General Fund Total	
110	Transfer Sales Tax to HCC for Debt Pmt	1,114,952	0	0	1,114,952	1,114,952	0	0	1,114,952	1,119,990	1,039,846	(5,038)	-0.45%	In General Fund Total	
41	Aging & Disability Resource Center	941,791	2,091,578	100,000	3,133,369	3,133,369	0	0	3,133,369	697,342	505,949	244,449	35.05%	1,345,765	1,245,765
32	Accounting	910,004	3,772	75,000	988,776	988,776	0	0	988,776	840,216	773,944	69,788	8.31%	In General Fund Total	
60	Circuit Courts	861,716	229,954	0	1,091,670	1,091,670	0	0	1,091,670	798,884	709,853	62,832	7.86%	In General Fund Total	
112	Health Care Center	788,087	10,383,113	2,321,450	13,492,650	12,806,060	686,590	0	13,492,650	788,087	810,813	0	0.00%	11,403,129	9,081,679
163	Personnel	713,826	3,800	0	717,626	717,626	0	0	717,626	648,358	553,603	65,468	10.10%	In General Fund Total	
89	District Attorney / Victim Witness	703,886	125,241	0	829,127	829,127	0	0	829,127	645,767	577,287	58,119	9.00%	In General Fund Total	
136	Land Records Modernization	640,309	285,500	95,679	1,021,488	864,708	156,780	0	1,021,488	604,475	534,652	35,834	5.93%	342,545	246,866
72	Corporation Counsel	585,838	297,945	10,135	893,918	893,918	0	0	893,918	563,835	510,785	22,003	3.90%	In General Fund Total	
204	Veterans Service	545,360	15,813	0	561,173	561,173	0	0	561,173	501,992	433,974	43,368	8.64%	In General Fund Total	
65	Clerk of Courts	467,732	1,033,412	0	1,501,144	1,501,144	0	0	1,501,144	498,299	411,298	(30,567)	-6.13%	In General Fund Total	
101	Extension Education	387,650	13,113	0	400,763	400,763	0	0	400,763	381,529	389,443	6,121	1.60%	In General Fund Total	
78	County Clerk / Elections	344,672	144,704	0	489,376	489,376	0	0	489,376	438,667	336,600	(93,995)	-21.43%	In General Fund Total	
36	Administrator	241,235	611,386	173,049	1,025,670	1,025,670	0	0	1,025,670	347,201	329,476	(105,966)	-30.52%	In General Fund Total	
83	Court Commissioner	237,689	48,522	0	286,211	286,211	0	0	286,211	227,399	198,826	10,290	4.53%	In General Fund Total	
187	Register in Probate	207,708	54,000	0	261,708	261,708	0	0	261,708	194,398	184,042	13,310	6.85%	In General Fund Total	
76	County Board	205,036	0	0	205,036	205,036	0	0	205,036	208,771	194,463	(3,735)	-1.79%	In General Fund Total	
97	Emergency Management	198,639	100,790	0	299,429	299,429	0	0	299,429	184,442	108,070	14,197	7.70%	In General Fund Total	
57	Child Support	189,159	1,000,098	0	1,189,257	1,189,257	0	0	1,189,257	142,655	164,083	46,504	32.60%	In General Fund Total	
69	Coroner	175,918	45,000	0	220,918	220,918	0	0	220,918	173,074	171,388	2,844	1.64%	In General Fund Total	
30	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	121,200	120,000	0	0.00%	In General Fund Total	
30	Tri-County Airport	67,296	0	0	67,296	67,296	0	0	67,296	49,143	47,410	18,153	36.94%	In General Fund Total	
30	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
47	Arts, Humanities, Historic Preservation	18,550	7,100	0	25,650	25,650	0	0	25,650	19,589	18,620	(1,039)	-5.30%	In General Fund Total	
109	Charitable / Penal Fines	2,244	0	0	2,244	2,244	0	0	2,244	261	2,357	1,983	759.77%	In General Fund Total	
30	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%	In General Fund Total	
208	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--	509,225	509,225
30	UW-Platteville Baraboo Sauk County	0	0	390,000	390,000	275,000	115,000	0	390,000	55,000	55,000	(55,000)	-100.00%	In General Fund Total	
109	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	



## Sauk County 2025 Finance Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2024	2023	\$ Change	% Change	Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2024 Amended to 2025 Finance	2024 Amended to 2025 Finance	Beginning 2025	End 2025
134	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
132	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
155	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
94	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
55	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,695	23,695
96	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
140	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
191	Register of Deeds	(309,200)	625,000	0	315,800	315,800	0	0	315,800	(318,244)	(334,857)	9,044	2.84%	In General Fund Total	
200	Treasurer	(1,389,862)	1,801,202	0	411,340	411,340	0	0	411,340	(1,028,996)	(559,519)	(360,866)	-35.07%	In General Fund Total	
107	General Non-Departmental	(14,941,308)	12,943,308	2,000,000	2,000	2,000	0	0	2,000	(18,704,424)	(12,819,927)	3,763,116	20.12%	55,015,497	42,384,994
<b>ALL FUNDS TOTAL</b>		<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
						<b>146,068,778</b>									

	2024 Amended	2025 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	10,296,679,400	11,122,722,800	826,043,400	8.02%
Total Levy Rate	\$3.41	\$3.18	-\$0.23	-6.71%
Total Levy Amount	35,124,280	35,397,692	273,412	0.78%
Impact of a one penny increase to the mil rate	\$102,967	\$111,227	\$8,260	8.02%
Impact of a one penny increase to the mil rate on an average residential property	\$2.56	\$2.83		
Average residential property value	\$255,800	\$282,800	\$27,000	10.56%
Average County tax on an average residential property	\$872.59	\$900.00	\$27.41	3.14%

## Sauk County 2025 Finance Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance Beginning 2025	Estimated Fund Balance End 2025
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2024 Tax Levy (as amended)	2023 Tax Levy (as amended)	\$ Change 2024 Amended to 2025 Finance	% Change 2024 Amended to 2025 Finance		
	<b>ALL FUNDS TOTAL</b>	<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
124	Human Services (HS, Includes JDS)	9,330,024	29,342,513	86,628	38,759,165	38,759,165	0	0	38,759,165	8,974,223	8,065,028	355,801	3.96%	2,214,352	2,127,724
118	Highway	4,310,417	10,220,790	1,000,000	15,531,207	14,531,207	1,000,000	0	15,531,207	4,331,119	4,576,778	(20,702)	-0.48%	17,159,000	16,159,000
194	Sheriff	15,475,473	3,191,595	83,340	18,750,408	18,337,608	412,800	0	18,750,408	14,630,054	13,890,397	845,419	5.78%	In General Fund Total	
112	Health Care Center	788,087	10,383,113	2,321,450	13,492,650	12,806,060	686,590	0	13,492,650	788,087	810,813	0	0.00%	11,403,129	9,081,679
168	Public Health (PH)	2,006,808	2,457,463	438,108	4,902,379	4,872,379	30,000	0	4,902,379	1,855,446	1,548,567	151,362	8.16%	In General Fund Total	
140	Land Resources & Environment (LRE)	2,022,190	13,712,628	1,865,379	17,600,197	3,835,564	13,764,633	0	17,600,197	1,822,821	1,702,669	199,369	10.94%	In General Fund Total	
41	Aging & Disability Resource Center	941,791	2,091,578	100,000	3,133,369	3,133,369	0	0	3,133,369	697,342	505,949	244,449	35.05%	1,345,765	1,245,765
110	Transfer Sales Tax to HWY for Debt Pmt	3,076,065	0	0	3,076,065	3,076,065	0	0	3,076,065	8,077,353	3,058,047	(5,001,288)	-61.92%	0	0
50	Building Services	2,184,943	900,380	7,205,492	10,290,815	2,975,323	7,315,492	0	10,290,815	2,202,233	1,827,292	(17,290)	-0.79%	In General Fund Total	
158	Management Information Systems	1,689,716	1,887,020	40,000	3,616,736	2,880,482	736,254	0	3,616,736	1,625,116	1,504,469	64,600	3.98%	In General Fund Total	
65	Clerk of Courts	467,732	1,033,412	0	1,501,144	1,501,144	0	0	1,501,144	498,299	411,298	(30,567)	-6.13%	In General Fund Total	
30	Library Board	1,241,179	0	0	1,241,179	1,241,179	0	0	1,241,179	1,303,740	1,267,935	(62,561)	-4.80%	In General Fund Total	
57	Child Support	189,159	1,000,098	0	1,189,257	1,189,257	0	0	1,189,257	142,655	164,083	46,504	32.60%	In General Fund Total	
110	Transfer Sales Tax to HCC for Debt Pmt	1,114,952	0	0	1,114,952	1,114,952	0	0	1,114,952	1,119,990	1,039,846	(5,038)	-0.45%	In General Fund Total	
60	Circuit Courts	861,716	229,954	0	1,091,670	1,091,670	0	0	1,091,670	798,884	709,853	62,832	7.86%	In General Fund Total	
36	Administrator	241,235	611,386	173,049	1,025,670	1,025,670	0	0	1,025,670	347,201	329,476	(105,966)	-30.52%	In General Fund Total	
32	Accounting	910,004	3,772	75,000	988,776	988,776	0	0	988,776	840,216	773,944	69,788	8.31%	In General Fund Total	
72	Corporation Counsel	585,838	297,945	10,135	893,918	893,918	0	0	893,918	563,835	510,785	22,003	3.90%	In General Fund Total	
136	Land Records Modernization	640,309	285,500	95,679	1,021,488	864,708	156,780	0	1,021,488	604,475	534,652	35,834	5.93%	342,545	246,866
89	District Attorney / Victim Witness	703,886	125,241	0	829,127	829,127	0	0	829,127	645,767	577,287	58,119	9.00%	In General Fund Total	
163	Personnel	713,826	3,800	0	717,626	717,626	0	0	717,626	648,358	553,603	65,468	10.10%	In General Fund Total	
204	Veterans Service	545,360	15,813	0	561,173	561,173	0	0	561,173	501,992	433,974	43,368	8.64%	In General Fund Total	
208	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--	509,225	509,225
78	County Clerk / Elections	344,672	144,704	0	489,376	489,376	0	0	489,376	438,667	336,600	(93,995)	-21.43%	In General Fund Total	
200	Treasurer	(1,389,862)	1,801,202	0	411,340	411,340	0	0	411,340	(1,028,996)	(559,519)	(360,866)	-35.07%	In General Fund Total	
101	Extension Education	387,650	13,113	0	400,763	400,763	0	0	400,763	381,529	389,443	6,121	1.60%	In General Fund Total	
109	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
191	Register of Deeds	(309,200)	625,000	0	315,800	315,800	0	0	315,800	(318,244)	(334,857)	9,044	2.84%	In General Fund Total	
97	Emergency Management	198,639	100,790	0	299,429	299,429	0	0	299,429	184,442	108,070	14,197	7.70%	In General Fund Total	
83	Court Commissioner	237,689	48,522	0	286,211	286,211	0	0	286,211	227,399	198,826	10,290	4.53%	In General Fund Total	
30	UW-Platteville Baraboo Sauk County	0	0	390,000	390,000	275,000	115,000	0	390,000	55,000	55,000	(55,000)	-100.00%	In General Fund Total	
187	Register in Probate	207,708	54,000	0	261,708	261,708	0	0	261,708	194,398	184,042	13,310	6.85%	In General Fund Total	
69	Coroner	175,918	45,000	0	220,918	220,918	0	0	220,918	173,074	171,388	2,844	1.64%	In General Fund Total	
76	County Board	205,036	0	0	205,036	205,036	0	0	205,036	208,771	194,463	(3,735)	-1.79%	In General Fund Total	
30	Outside Agencies	121,200	0	0	121,200	121,200	0	0	121,200	121,200	120,000	0	0.00%	In General Fund Total	
155	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
134	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
132	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
30	Tri-County Airport	67,296	0	0	67,296	67,296	0	0	67,296	49,143	47,410	18,153	36.94%	In General Fund Total	
30	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	30,000	0	0.00%	In General Fund Total	
94	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
47	Arts, Humanities, Historic Preservation	18,550	7,100	0	25,650	25,650	0	0	25,650	19,589	18,620	(1,039)	-5.30%	In General Fund Total	

## Sauk County 2025 Finance Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2024 Tax Levy (as amended)	2023 Tax Levy (as amended)	\$ Change 2024 Amended to 2025 Finance	% Change 2024 Amended to 2025 Finance	Fund Balance Beginning 2025	Fund Balance End 2025
55	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	23,695	23,695
96	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
109	Charitable / Penal Fines	2,244	0	0	2,244	2,244	0	0	2,244	261	2,357	1,983	759.77%	In General Fund Total	
107	General Non-Departmental	(14,941,308)	12,943,308	2,000,000	2,000	2,000	0	0	2,000	(18,704,424)	(12,819,927)	3,763,116	20.12%	55,015,497	42,384,994
30	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%	In General Fund Total	
140	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
<b>ALL FUNDS TOTAL</b>		<b>35,397,692</b>	<b>94,379,388</b>	<b>16,310,185</b>	<b>146,087,265</b>	<b>121,851,229</b>	<b>24,217,549</b>	<b>18,487</b>	<b>146,087,265</b>	<b>35,124,280</b>	<b>34,513,109</b>	<b>273,412</b>	<b>0.78%</b>	<b>93,589,559</b>	<b>77,297,861</b>
						<b>146,068,778</b>									

	2024 Amended	2025 Finance	\$ Change	% Change
Equalized Value (without tax incremental districts)	10,296,679,400	11,122,722,800	826,043,400	8.02%
Total Levy Rate	\$3.41	\$3.18	-\$0.23	-6.71%
Total Levy Amount	35,124,280	35,397,692	273,412	0.78%
Impact of a one penny increase to the mil rate	\$102,967	\$111,227	\$8,260	8.02%
Impact of a one penny increase to the mil rate on an average residential property	\$2.56	\$2.83		
Average residential property value	\$255,800	\$282,800	\$27,000	10.56%
Average County tax on an average residential property	\$872.59	\$900.00	\$27.41	3.14%

**REVENUE SUMMARY**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025 Change from 2024		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget		Budget	\$	%
Property Tax	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,307,559	30,977,694	34,548,383	35,124,280	35,397,692	273,412	0.78%	
Sales Tax	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	11,636,263	12,558,823	12,723,457	11,055,489	11,500,000	444,511	4.02%	
Other Taxes	864,559	781,677	782,564	950,879	897,517	934,124	922,865	1,037,252	780,195	825,265	45,070	5.78%	
Grants and Aids	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	30,607,284	36,343,700	37,389,685	45,997,614	47,312,650	1,315,036	2.86%	
Intergovernmental	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,479,465	9,162,034	10,349,602	17,667,096	14,337,270	(3,329,826)	-18.85%	
Licenses & Permits	448,179	913,003	968,298	931,951	953,699	978,958	1,006,888	1,022,355	893,619	955,763	62,144	6.95%	
User Fees	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	8,098,982	8,328,548	9,814,427	11,125,312	11,793,661	668,349	6.01%	
Fines & Forfeitures	444,222	488,169	506,515	531,738	462,935	560,531	530,947	560,738	529,245	534,200	4,955	0.94%	
Donations	103,676	291,401	608,515	122,134	121,080	176,097	121,876	152,686	100,750	109,200	8,450	8.39%	
Interest	301,354	546,073	1,175,677	1,536,049	672,791	174,452	1,138,992	5,857,484	1,345,690	1,435,106	89,416	6.64%	
Rent	427,163	481,675	549,625	560,367	734,432	843,655	733,820	802,085	690,275	831,250	140,975	20.42%	
Bond / Note Proceeds	7,392,309	0	0	0	0	0	0	0	0	0	0	0.00%	
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	23,326,321	16,310,185	(7,016,136)	-30.08%
Transfers from Other Funds	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	3,608,496	2,375,799	4,863,700	9,682,343	4,532,517	(5,149,826)	-53.19%	
Other	445,029	300,305	344,000	596,074	581,928	773,823	967,117	447,955	203,165	212,506	9,341	4.60%	
<b>Total Revenues</b>	<b>90,865,889</b>	<b>86,584,432</b>	<b>93,104,846</b>	<b>94,683,371</b>	<b>95,811,409</b>	<b>99,179,688</b>	<b>105,169,104</b>	<b>119,569,809</b>	<b>158,521,394</b>	<b>146,087,265</b>	<b>(12,434,129)</b>	<b>-7.84%</b>	

*The total levy recorded in the historical actuals of this summary may differ from the dollars levied due to delinquent taxes.*

<i>Property tax as levied</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>	<i>30,894,764</i>	<i>34,513,109</i>	<i>35,124,280</i>	<i>35,397,692</i>		
<i>Adjustment for delinquent taxes</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>58,664</i>	<i>47,222</i>	<i>82,930</i>	<i>35,274</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,789,540</i>	<i>32,307,559</i>	<i>30,977,694</i>	<i>34,548,383</i>	<i>35,124,280</i>	<i>35,397,692</i>		

TBD - To be determined

The 2024 Budget figures represent the 2024 budget as modified by County Board action through August 2024.

**EXPENSE SUMMARY**

Functional Area	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025	2025 Change from 2024 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	8,870,636	9,257,349	9,410,152	10,880,426	10,441,806	11,310,675	430,249	3.95%
Public Works/Transportation	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	10,617,094	11,886,657	12,071,650	11,296,655	11,300,655	11,522,113	225,458	2.00%
Culture	67,191	67,477	77,832	153,784	219,299	85,768	54,925	55,196	24,910	26,689	26,689	25,650	(1,039)	-3.89%
Recreation	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	0	0	0	-
Education	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,657,973	1,565,638	1,649,172	1,763,823	1,748,982	1,916,942	153,119	8.68%
Justice & Public Safety	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,367,607	19,977,916	20,704,395	22,643,535	22,439,853	23,494,997	851,462	3.76%
Health & Human Services	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	42,902,145	45,169,382	50,345,355	55,141,370	57,496,425	60,275,854	5,134,484	9.31%
Conservation	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	2,339,601	2,560,062	3,832,698	4,657,731	4,407,259	3,835,564	(822,167)	-17.65%
Economic Development	138,281	118,008	360,409	406,396	1,030,653	376,664	443,245	607,611	1,240,812	1,482,420	925,901	745,900	(736,520)	-49.68%
Debt Service	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	4,197,343	4,197,343	4,191,017	(6,326)	-0.15%
Capital Outlay	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,299	5,269,657	3,433,110	36,701,112	10,417,315	24,217,549	(12,483,563)	-34.01%
Transfer to Other Funds	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,682,343	9,538,843	4,532,517	(5,149,826)	-53.19%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	47,947	Budget Only	18,487	(29,460)	-61.44%
<b>Total Gross Expenditures</b>	<b>77,925,857</b>	<b>85,694,608</b>	<b>80,865,353</b>	<b>90,237,577</b>	<b>93,642,221</b>	<b>93,510,260</b>	<b>94,234,662</b>	<b>100,140,294</b>	<b>108,973,465</b>	<b>158,521,394</b>	<b>132,941,071</b>	<b>146,087,265</b>	<b>(12,434,129)</b>	<b>-7.84%</b>

Expenditure Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025	2025 Change from 2024 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
Wages & Salaries	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	36,073,587	36,877,633	37,400,185	43,889,378	41,866,761	45,623,597	1,734,219	3.95%
Labor Benefits	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	13,272,403	12,887,527	12,816,458	14,126,520	16,367,652	15,099,127	16,891,184	523,532	3.20%
Supplies & Services	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	36,521,966	37,292,113	41,385,720	47,752,269	47,635,619	51,821,682	50,612,914	2,977,295	6.25%
Debt Service	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,034,641	1,415,028	1,397,511	4,197,343	4,197,343	4,191,017	(6,326)	-0.15%
Capital Outlay	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	2,338,298	5,269,657	3,433,195	36,701,112	10,417,315	24,217,549	(12,483,563)	-34.01%
Transfer to Other Funds	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	3,608,496	2,375,798	4,863,700	9,682,343	9,538,843	4,532,517	(5,149,826)	-53.19%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	47,947	Budget Only	18,487	(29,460)	-61.44%
<b>Total Gross Expenditures</b>	<b>77,925,857</b>	<b>85,694,608</b>	<b>80,865,353</b>	<b>90,237,577</b>	<b>93,642,221</b>	<b>93,510,260</b>	<b>94,234,662</b>	<b>100,140,294</b>	<b>108,973,380</b>	<b>158,521,394</b>	<b>132,941,071</b>	<b>146,087,265</b>	<b>(12,434,129)</b>	<b>-7.84%</b>

\* The 2024 Budget figures represent the 2024 budget as modified by County Board action through August 2024.

**Property Tax Levy By Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2025 Change from 2024 Amended Budget \$	%
General Government	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,286,093)	(4,721,477)	(1,584,916)	(3,483,392)	(4,920,330)	(1,436,938)	-41.25%
Justice & Public Safety	13,169,471	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	15,681,163	15,850,161	16,832,317	17,790,961	958,644	5.70%
Public Works	4,122,355	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	4,663,703	4,654,938	4,410,262	4,408,463	(1,799)	-0.04%
Health & Human Services	11,323,136	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	11,718,931	11,653,414	13,084,745	13,926,229	841,484	6.43%
Culture	64,762	68,762	68,762	92,422	69,745	53,245	46,905	18,620	19,589	18,550	(1,039)	-5.30%
Recreation	228,787	229,529	248,861	249,373	0	0	0	0	0	0	0	--
Education	1,452,131	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	1,641,775	1,712,378	1,740,269	1,628,829	(111,440)	-6.40%
Development	10,000	30,000	50,000	50,000	215,070	180,542	136,070	140,119	104,169	0	(104,169)	-100.00%
Conservation	1,019,324	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	1,413,624	1,667,669	1,817,821	1,987,190	169,369	9.32%
Capital Outlay	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	436,000	598,500	557,800	(40,700)	-6.80%
Debt Service	0	0	0	0	0	0	0	0	0	0	0	--
<b>All Funds Total</b>	<b>30,227,641</b>	<b>30,350,425</b>	<b>30,949,767</b>	<b>31,147,693</b>	<b>31,789,540</b>	<b>32,307,559</b>	<b>30,977,694</b>	<b>34,548,383</b>	<b>35,124,280</b>	<b>35,397,692</b>	<b>273,412</b>	<b>0.78%</b>

The general government function contains significant revenues that are not directly related to other functions, such as \$11,500,000 in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

*The total levy recorded in the historical actuals of this summary may differ from the dollars levied due to delinquent taxes.*

<i>Property tax as levied</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>	<i>30,894,764</i>	<i>34,513,109</i>	<i>35,124,280</i>	<i>35,397,692</i>		
<i>Adjustment for delinquent taxes</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>58,664</i>	<i>47,222</i>	<i>82,930</i>	<i>35,274</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,789,540</i>	<i>32,307,559</i>	<i>30,977,694</i>	<i>34,548,383</i>	<i>35,124,280</i>	<i>35,397,692</i>		

TBD - To be determined

### Full-Time Equivalents (FTE's) Allocated by Department in the Adopted Budgets

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025	FTE Change
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	from 2016 to 2025
<b>General Government</b>												
Accounting	4.50		0.50						0.19	-0.09	5.10	0.60
Administrator	1.50		1.30	0.20					0.10		3.10	1.60
Building Services	10.33	-0.83		0.50	-0.50	3.00			1.50		14.00	3.67
Corporation Counsel	6.29		0.21		0.50	-1.50	0.50		-1.00		5.00	-1.29
County Clerk / Elections	3.08	0.92						0.33	-0.25	-0.08	4.00	0.92
Justice, Diversion, & Support (eff 2023: Human Serv )	1.00	2.25	0.45	1.30	1.75	-1.00	0.75	-6.50			0.00	-1.00
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	4.49	-0.49	-0.01		-0.50		3.01		-0.02		6.48	1.99
Management Information Systems (MIS)	10.63	-0.26		-1.00			-0.87			0.25	8.75	-1.88
Personnel	4.31	0.85	-0.16		0.30		-0.30			0.13	5.13	0.82
Register of Deeds	3.00										3.00	0.00
Surveyor	1.00									-1.00	0.00	-1.00
Treasurer	5.00	0.50			0.50		-3.00				3.00	-2.00
<b>Total General Government</b>	<b>55.13</b>	<b>2.94</b>	<b>2.29</b>	<b>1.00</b>	<b>2.05</b>	<b>0.50</b>	<b>0.09</b>	<b>-6.17</b>	<b>0.52</b>	<b>-0.79</b>	<b>57.56</b>	<b>2.43</b>
<b>Justice &amp; Public Safety</b>												
Circuit Courts	3.40				-0.01	0.01	-0.15	0.08	-0.01		3.32	-0.08
Clerk of Court	12.00									-1.00	11.00	-1.00
Coroner	1.00										1.00	0.00
Court Commissioner / Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.80								0.20	0.25	8.25	0.45
Emergency Management	1.34	0.41		0.50	-0.50						1.75	0.41
Register in Probate	2.00										2.00	0.00
Sheriff's Department	149.12	0.52	0.48	0.50	-0.51	-1.00	-0.68	-3.24	0.19		145.38	-3.74
<b>Total Justice &amp; Public Safety</b>	<b>178.66</b>	<b>0.93</b>	<b>0.48</b>	<b>1.00</b>	<b>-1.02</b>	<b>-0.99</b>	<b>-0.83</b>	<b>-3.16</b>	<b>0.38</b>	<b>-0.75</b>	<b>174.70</b>	<b>-3.96</b>
<b>Public Works</b>												
Highway	59.50	3.00	-0.50		1.50	0.50		0.83	0.17	0.15	65.15	5.65
<b>Total Public Works</b>	<b>59.50</b>	<b>3.00</b>	<b>-0.50</b>	<b>0.00</b>	<b>1.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.83</b>	<b>0.17</b>	<b>0.15</b>	<b>65.15</b>	<b>5.65</b>
<b>Health &amp; Human Services</b>												
Aging & Disability Resource Center	18.91	2.36	-0.21	2.49	-0.08	0.34	0.50	0.41	0.53	-0.63	24.62	5.71
Child Support	11.00						0.52			-0.52	11.00	0.00
Environmental Health (to Public Health)	4.57	2.26	0.65	-0.35	0.50	-0.15	-0.10	-7.38			0.00	-4.57
Health Care Center	141.37	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	-22.04	-7.42	-2.40	91.05	-50.32
Human Services	98.99	1.30	4.00	6.00	4.00		3.00	10.52	-0.92	0.65	127.54	28.55
Public Health	13.61	3.77	0.59	3.06	0.77	0.89	2.65	13.38	0.26	-1.90	37.08	23.47
Veterans' Services	4.00		0.50	0.19	0.31				0.50		5.50	1.50
Women, Infants and Children (to Public Health)	5.23	-0.21	-0.90		-0.42	0.12		-3.82			0.00	-5.23
<b>Total Health &amp; Human Services</b>	<b>297.68</b>	<b>1.32</b>	<b>4.39</b>	<b>8.76</b>	<b>4.38</b>	<b>-3.47</b>	<b>4.51</b>	<b>-8.93</b>	<b>-7.05</b>	<b>-4.80</b>	<b>296.79</b>	<b>-0.89</b>
<b>Conservation, Development, Recreation, Culture &amp; Education</b>												
Extension Education	2.71					-0.41			-0.12		2.18	-0.53
Land Resources & Environment (LRE)	14.19				7.05	-2.09	-0.06	0.46	1.19	-0.04	20.70	6.51
Parks (to LRE)	4.78			0.29	-5.07						0.00	-4.78
<b>Total Cons, Devel, Rec, Culture &amp; Ed</b>	<b>21.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.29</b>	<b>1.98</b>	<b>-2.50</b>	<b>-0.06</b>	<b>0.46</b>	<b>1.07</b>	<b>-0.04</b>	<b>22.88</b>	<b>1.20</b>
<b>TOTAL COUNTY FTE's - CHANGE</b>												
TOTAL COUNTY FTE's	7.76	8.19	6.66	11.05	8.89	-5.96	3.71	-16.97	-4.91	-6.23	617.08	4.43
<b>TOTAL PERSONS EMPLOYED - CHANGE</b>												
TOTAL PERSONS EMPLOYED	679	685	694	708	717	715	712	686	672	678	678	-1

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 2019	Actual Year-End 2020	Actual Year-End 2021	Actual Year-End 2022	Actual Year-End 2023	Estimated Fund Balance 1/1/2025	2025 Budgeted Revenues	2025 Property Tax Levy	2025 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2025
Nonspendable for Prepaid Items	44,553	49,442	51,733	231,272	818,930	818,930					818,930
Nonspendable for Long-Term Delinquent Taxes Receivable	1,299,339	1,271,291	1,141,852	767,151	762,279	762,279					762,279
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0	0	0					0
Nonspendable for Inventories	15,932	18,317	23,504	25,420	41,119	41,119					41,119
Nonspendable for Interfund Receivable	45,346	123,806	271,909	271,909	390,983	390,983					390,983
Restricted Opioid Settlement	0	0	0	581,936	764,634	888,276					888,276
Restricted American Transmission Company (ATC)					119,015	119,015					119,015
Assigned for Carryforward Funds	3,104,006	2,943,965	4,227,072	3,204,973	7,087,308	4,500,000					4,500,000
Assigned for Future Projects (Highway)			5,000,000	5,000,000	5,000,000	0					0
Assigned for Budgeted Use of Fund Balance	7,270,302	8,635,844	7,776,737	8,567,233	7,611,344	12,630,503				-10,280,503	2,350,000
Unassigned (Working Capital)	17,961,377	19,485,555	19,929,479	21,366,187	22,993,862	28,835,600				282,776	29,118,376
Unassigned	13,873,529	13,702,645	11,878,916	12,909,173	14,999,095	6,028,792	41,253,246	19,387,064	73,270,813	-2,632,776	3,396,016
Total General Fund	44,341,408	46,230,865	50,301,202	52,925,254	60,588,569	55,015,497	41,253,246	19,387,064	73,270,813	-12,630,503	42,384,994
Aging & Disability Resource Center	939,380	1,043,571	1,426,212	1,505,156	1,478,162	1,345,765	2,091,578	941,791	3,133,369	-100,000	1,245,765
Human Services	2,916,455	2,800,896	2,020,311	2,646,227	2,163,527	2,214,352	29,342,513	9,330,024	38,759,165	-86,628	2,127,724
Jail Assessment	0	0	0	0	-10,754	-10,754	110,000	0	110,000	0	-10,754
Land Records Modernization	451,845	350,461	395,015	448,305	439,646	342,545	285,500	640,309	1,021,488	-95,679	246,866
Landfill Remediation	4,894,989	4,842,429	4,771,799	4,753,148	4,888,719	4,963,794	43,000	0	118,925	-75,925	4,887,869
Drug Seizures	67,018	61,893	44,386	33,684	30,744	118,356	13,840	0	13,840	0	118,356
CDBG-ED Revolving Loans	0	-2,106	-54,168	-84,648	0	0	0	0	0	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	22,075	24,784	18,040	32,618	23,695	23,695	20,000	0	20,000	0	23,695
Dog License	-449	-481	1,590	-542	-1,225	-1,225	25,903	0	25,903	0	-1,225
Total Special Revenue Funds	9,291,313	9,121,447	8,623,185	9,333,948	9,012,514	8,996,528	31,932,334	10,912,124	43,202,690	-358,232	8,638,296
Debt Service	767,287	376,266	0	0	0	0	0	0	0	0	0
Health Care Center	6,549,867	7,862,135	9,326,416	10,671,908	11,256,577	11,403,129	10,383,113	788,087	13,492,650	-2,321,450	9,081,679
Highway	15,261,444	14,924,305	15,014,005	15,127,463	18,159,000	17,159,000	10,220,790	4,310,417	15,531,207	-1,000,000	16,159,000
Total Enterprise Funds	21,811,311	22,786,440	24,340,421	25,799,371	29,415,577	28,562,129	20,603,903	5,098,504	29,023,857	-3,321,450	25,240,679
Insurance	445,267	450,013	442,165	456,294	474,680	506,180	93,487	0	75,000	18,487	524,667
Workers Compensation	537,604	530,307	733,388	953,609	573,866	509,225	496,418	0	496,418	0	509,225
Total Internal Service Funds	982,871	980,320	1,175,553	1,409,903	1,048,546	1,015,405	589,905	0	571,418	18,487	1,033,892
GRAND TOTAL - ALL FUNDS	77,194,190	79,495,338	84,440,361	89,468,476	100,065,206	93,589,559	94,379,388	35,397,692	146,068,778	-16,291,698	77,297,861

Fund balances are segregated into five classifications.

1. Nonspendable - Amounts cannot be spent because they are a) not in spendable form or b) legally or contractually required to be maintained intact.
2. Restricted - Amounts are restricted by external parties (i.e. creditors, grantors, contributors) or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation, such as an ordinance.
3. Committed - Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.
4. Assigned - Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
5. Unassigned - A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed and assigned equals unassigned fund balance.



## Fund Balance - Budgeted Usage

General Fund		
<b>Accounting</b>		
Use fund balance for Budget Software	Non-Recurring/Capital	75,000
		<u>75,000</u>
<b>Corporation Counsel</b>		
Use of fund balance for long time staff retirement expense	Non-Recurring/Capital	10,135
		<u>10,135</u>
<b>Building Services</b>		
Use carryforward for courtroom video arraignment	Non-Recurring/Capital	59,832
Use carryforward for energy cost saving measures	Non-Recurring/Capital	692,719
Use carryforward for elevator upgrades	Non-Recurring/Capital	110,000
Use carryforward for elevator - Courthouse	Non-Recurring/Capital	66,580
Use carryforward for Facility Renovations	Non-Recurring/Capital	2,633,459
Use carryforward for West Square Building (WSB) carpet replacement	Non-Recurring/Capital	27,300
Use fund balance for Upgrade Building Controls - Courthouse	Non-Recurring/Capital	1,475,000
Use carryforward for re-gasket, check bearings on chillers	Non-Recurring/Capital	29,316
Use carryforward for communications upgrades	Non-Recurring/Capital	495,897
Use fund balance for communications upgrades battery & radio equipment at towers	Non-Recurring/Capital	632,124
Use carryforward for LEC carpet replacement	Non-Recurring/Capital	42,700
Use carryforward for LEC kitchen equipment replacement	Non-Recurring/Capital	38,040
Use carryforward for Law Enforcement (LEC) roof replacement	Non-Recurring/Capital	178,445
Use fund balance for Law Enforcement (LEC) roof replacement	Non-Recurring/Capital	724,080
		<u>7,205,492</u>
<b>Sheriff</b>		
Use carryforward for equipment purchases	Non-Recurring/Capital	83,340
		<u>83,340</u>
<b>Administrator</b>		
Use fund balance for Merrimac bridge project	Non-Recurring/Capital	173,049
		<u>173,049</u>
<b>MIS</b>		
Use carryforward for equipment purchases	Non-Recurring/Capital	40,000
		<u>40,000</u>
<b>Public Health</b>		
Use fund balance for Opioid program	Continuing Programs	108,738
Use carryforward for Community Health Improvement Plan (CHIP/CHA)	Continuing Programs	15,000
Use carryforward for communicable disease programs	Continuing Programs	30,000
Use carryforward for communicable for capital outlay	Non-Recurring/Capital	30,000
Use carryforward for public information, communications and outreach	Continuing Programs	17,500
Use carryforward for immunization program	Continuing Programs	35,000
Use carryforward for Keeping Kids Alive program	Continuing Programs	2,500
Use carryforward for Maternal Child Health program	Continuing Programs	5,000
Use carryforward IM Outreach	Continuing Programs	7,500
Use carryforward for Drug Free Communities Program	Continuing Programs	2,500
Use carryforward for Public Health - Emergency Preparedness	Continuing Programs	20,000
Use carryforward for Women Infants & Children program	Continuing Programs	5,000
Use carryforward for Environmental Health DATCP	Continuing Programs	137,708
Use carryforward for Environmental Health Tattoo Program	Continuing Programs	1,662
Use carryforward for Environmental Health Human Health Hazards Program	Continuing Programs	20,000
		<u>438,108</u>
<b>Land Resources and Environment</b>		
Use fund balance for White Mound Park maintenance/storage building	Non-Recurring/Capital	1,000,000
Use carryforward for White Mound forest management plan	Non-Recurring/Capital	10,000
Use fund balance for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	44,350
Use carryforward for American with Disabilities Act (ADA) plan implementation	Non-Recurring/Capital	44,329
Use fund balance for Sauk County Park system signage	Non-Recurring/Capital	20,000
Use carryforward for Lake Management program	Continuing Programs	41,250
Use fund balance for Dam Maintenance - Delton	Continuing Programs	154,152
Use fund balance for Lake Management program	Continuing Programs	50,000
Use carryforward for Great Sauk State Trail development	Continuing Programs	211,981
Use carryforward for County comprehensive plan	Continuing Programs	90,000
Use fund balance for County Farm master plan	Non-Recurring/Capital	100,000
Use carryforward balance for Hemlock Dam	Non-Recurring/Capital	16,190
Use carryforward balance for Baraboo Range Monitoring	Continuing Programs	2,768
Use carryforward balance for dam repairs	Continuing Programs	55,008
Use carryforward balance for dam inspection and maintenance	Non-Recurring/Capital	14,417
Use carryforward for leased vehicles	Continuing Programs	10,934
		<u>1,865,379</u>

General Fund Continued		
<b>General-Non Departmental</b>		
Fund vacancy factor with fund balance	Vacancy & Turnover	2,000,000
Fund UW Platteville Baraboo Sauk County campus capital projects with fund balance	Non-Recurring/Capital	390,000
Fund contingency fund with fund balance	Contingency Fund	350,000
		<u>2,740,000</u>
	<b>General Fund Total</b>	<u><u>12,630,503</u></u>

Other Funds		
<b>Aging &amp; Disability Resource Center (ADRC)</b>		
Use carryforward balance for Nutrition Program	Continuing Programs	100,000
		<u>100,000</u>
<b>Health Care Center</b>		
Use fund balance for depreciation	Non-Recurring/Capital	534,860
Use fund balance for outlay	Non-Recurring/Capital	686,590
Fund vacancy factor with fund balance	Vacancy & Turnover	1,100,000
		<u>2,321,450</u>
<b>Highway</b>		
Use fund balance for outlay	Non-Recurring/Capital	1,000,000
		<u>1,000,000</u>
<b>Human Services</b>		
Use fund balance for CPS New Position	Continuing Programs	86,628
		<u>86,628</u>
<b>Land Records Modernization</b>		
Use fund balance for land information projects, monumentation and capital	Continuing Programs	95,679
		<u>95,679</u>
<b>Landfill Remediation</b>		
Use program funds for long term care	Continuing Programs	75,925
		<u>75,925</u>
	<b>Other Funds Total</b>	<u><u>3,679,682</u></u>

**Grand Total Use of Fund Balances** 16,310,185

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	9,256,302	2,221,450	11,477,752
Start Up of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	2,000,000	1,100,000	3,100,000
Continuing Programs	1,024,201	358,232	1,382,433
	<u>12,630,503</u>	<u>3,679,682</u>	<u>16,310,185</u>

Sauk County maintains balances in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

**Nonrecurring or rarely recurring capital** outlays to reduce reliance on borrowed funds and future debt service costs.

Nonrecurring **startup** costs of projects or programs that are expected to provide savings or increase efficiencies in the future.

**Prepayment of outstanding debt** to generate greater rates of return than refinancing. **Termination** costs of ineffective or inefficient programs.

All or part of the **contingency fund** since its expenditure is unlikely to occur.

**Vacancy and turnover** factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

**Continuing programs.** Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

<b>CAPITAL OUTLAY PLAN - FIVE-YEAR</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2024-2029 TOTALS</b>
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	92,240	0	34,000	35,000	45,000	70,000	276,240
Building Projects Fund	0	0	0	0	0	0	0
Building Services	7,257,776	7,315,492	1,492,579	3,430,000	685,000	585,000	20,765,847
CDBG-Close Grant	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	0	45,000	0	0	0	45,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	460,000	0	460,000
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	39,000	0	0	0	45,000	0	84,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	400,000	115,000	1,558,000	161,500	65,000	30,000	2,329,500
Health Care Center	2,765,856	686,590	395,400	143,900	443,900	134,500	4,570,146
Highway	6,150,000	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	11,400,000
Human Services	50,000	0	0	0	0	0	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	9,750	156,780	0	25,000	0	150,000	341,530
Land Resources & Environment	17,314,412	13,764,633	905,000	1,578,000	186,000	133,000	33,881,045
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,799,091	736,254	675,500	1,095,500	583,500	883,500	5,773,345
Personnel	0	0	0	0	0	0	0
Public Health	74,600	30,000	0	0	30,000	60,000	194,600
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	748,387	412,800	411,000	451,000	440,000	440,000	2,903,187
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
<b>COUNTY GRAND TOTAL</b>	<b>36,701,112</b>	<b>24,217,549</b>	<b>6,516,479</b>	<b>7,919,900</b>	<b>3,983,400</b>	<b>3,736,000</b>	<b>83,074,440</b>

This summary represents the total of all outlay requests, as currently estimated, regardless of funding source. Outlay items are defined as those whose original costs are greater than \$10,000 including any additional costs that are necessary to make the items ready for use, and whose useful lives are not less than three years. Detail of each department's outlay for 2025 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2024-2029						TOTALS
	2024	2025	2026	2027	2028	2029	
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	0	0	0	0	0	0	0
Building Projects Fund	0	0	0	0	0	0	0
Building Services	160,000	110,000	110,000	180,000	110,000	110,000	780,000
CDBG-Close Grant	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	0	45,000	0	0	0	45,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	39,000	0	0	0	45,000	0	84,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	0	0	0	0	0
Health Care Center	0	0	0	0	0	0	0
Highway	0	0	0	0	0	0	0
Human Services	0	0	0	0	0	0	0
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	0	35,000	70,000	65,000	70,000	70,000	310,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	724,327	736,254	675,500	1,095,500	583,500	883,500	4,698,581
Personnel	0	0	0	0	0	0	0
Public Health	0	0	0	0	0	0	0
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	356,000	412,800	411,000	451,000	440,000	440,000	2,510,800
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
<b>TOTAL LEVY IMPACT</b>	<u>1,279,327</u>	<u>1,294,054</u>	<u>1,311,500</u>	<u>1,791,500</u>	<u>1,248,500</u>	<u>1,503,500</u>	<u>8,428,381</u>

This summary represents the outlay requests that have no alternate funding sources and must be borne by the property tax levy or other as yet unspecified funds. Alternate funding sources include State or Federal grants, available fund balances, or debt issuance. MIS outlay is actually charged back to departments and the levy is recorded in the departments. Gross MIS outlay is shown here where the original purchases are made.

Most departments are part of the General Fund, Special Revenue Funds or Capital Project Funds. After applying grant revenues, other outside funds and fund balance for items whose purchases are nonrecurring, the tax levy is the remaining funding source. These funds by their definition do not depreciate asset acquisitions. The General Fund, Special Revenue Funds and Capital Project Funds are those that are not Proprietary Funds as discussed below.

The proprietary funds fund their outlay at time of purchase with grant or other revenues, then available fund balance. The assets are capitalized and depreciated over their useful lives. The proprietary funds are the Health Care Center and Highway.

## Proposed Sauk County 2025 to 2034 Capital Improvement Plan

Page Department - Item	Funding Source	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 to 2034	
<b>Health Care Center</b>													
	Property Improvements - Roofs	HCC Fund Balance			100,000							100,000	
	Camera Security Monitoring Upgrades	HCC Fund Balance			30,000							30,000	
	Roof Top Unit 5 (RTU) replacement with HEPA filtration upgrade	HCC Fund Balance	400,000									400,000	
	Water Heater Replacement- replace 1 heater per year ( 2025-2031)	HCC Fund Balance	25,000	25,000	25,000	25,000	25,000	25,000				150,000	
7	Community Room Flooring / Office Flooring	HCC Fund Balance				32,500						32,500	
	Parking Lot re-surface (2026)	HCC Fund Balance		45,000								45,000	
	Kitchen pass through	HCC Fund Balance	25,000									25,000	
	Kitchen Steamers (2026)	HCC Fund Balance		25,000								25,000	
	Re-painting external facility (2029)	HCC Fund Balance				161,000						161,000	
	Boiler (2028)	HCC Fund Balance			200,000							200,000	
<b>Highway</b>													
8	Equipment Replacement	Hwy Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	12,250,000	
	Security Updgrades to Priairie Du Sac and Spring Green Shops	General Fund Balance	200,000	200,000								400,000	
9	New 4000 Ton Salt Shed in Spring Green	Wis DOT Funding	530,000									530,000	
	Salt Shed Maintenance	Tax Levy/Wis Co Hwy Improve	50,000	50,000		20,000		20,000		20,000		180,000	
	Yard Paving	Hwy Fund Balance	50,000			60,000		60,000		60,000		290,000	
	County Highway WD from K to CTH HH	Tax Levy	1,500,000									1,500,000	
	Man Mound Rd and CTH T Intersection Design	Undetermined	80,000									80,000	
	CTH C and Stones Pocket Intersection Design	Tax Levy/Wis Co Hwy Improve	60,000									60,000	
	CTH W from Commerce to STH 136	Wis Co Hwy Improve	200,000									200,000	
	Stand Rock Rd and CTH A Intersection Design	Tax Levy/Wis Co Hwy Improve	60,000									60,000	
	Local Bridge Program Design (CTH X, CTH W, CTH HH, CTH PF)	Tax Levy/Wis Co Hwy Improve	100,000									100,000	
	B-56-0595 CTH W Bridge Replacement (\$110,000 County share)	Tax Levy/Wis Co Hwy Improve		150,000								150,000	
	CTH G from STH 23 to CTH JJ	Tax Levy/Wis Co Hwy Improve		6,250,000								6,250,000	
	County Highway PF/CTH I Village of North Freedom	Tax Levy/Wis Co Hwy Improve			1,500,000							1,500,000	
10	CTH JJ from CTH G to Richland County	Tax Levy/Wis Co Hwy Improve			2,000,000							2,000,000	
	P-56-0073 CTH HH Bridge Replacement (\$95,000 County share)	Tax Levy/Wis Co Hwy Improve			135,000							135,000	
	B-56-672 CTH PF Bridge Replacement	Tax Levy/Wis Co Hwy Improve			400,000							400,000	
	B-56-0020 CTH X Bridge Replacement	Tax Levy/Wis Co Hwy Improve			250,000							250,000	
	CTH G from CTH JJ to CTH B	Tax Levy/Wis Co Hwy Improve			3,500,000							3,500,000	
	CTH DL from STH 113 to STH 136	Tax Levy/Wis Co Hwy Improve			1,250,000							1,250,000	
	CTH C from CTH PF to USH 12	Tax Levy/Wis Co Hwy Improve				5,000,000						5,000,000	
	CTH A from Bunker Rd to USH 12	Tax Levy/Wis Co Hwy Improve				700,000						700,000	
	CTH Y from CTH G to CTH Q	Tax Levy/Wis Co Hwy Improve					1,800,000					1,800,000	
	County Highway O from CTH C to STH 60 (8 miles)	Tax Levy/Wis Co Hwy Improve					3,000,000					3,000,000	
	Road Construction to be determined	Tax Levy/Wis Co Hwy Improve						5,000,000	5,000,000	5,000,000	5,000,000	20,000,000	
<b>Tri-County Airport</b>													
	Terminal Building Rehab Design	Federal Grant/State Grant/Local share from	142,500									142,500	
11	Terminal Building Rehab Design	Richland County	3,000									3,000	
	Terminal Building Rehab Design	Sauk County	4,500									4,500	
	Terminal Building Renovation	Federal 90%, State 5%, Sauk (60%)/Richland(40%) split 5%,			TBD							TBD	
<b>UW-Platteville Baraboo/Sauk County</b>													
	2025 AC Unit for Umhoeffer A241 Classroom (\$20,000)												
	2025 Replace 20 ton AC Unit in Umhoeffer Building (\$50,000)												
	2025 Card Access - Starting with exterior doors (\$50,000)												
	2025 Paring Lot repair Annually (\$25,000)												
	2025 Carpet Replacement Annually (\$35,000)												
	2025 Maintenance Building New Roof (\$50,000)												
12	2026 Replace 20 to AC unit in Umhoeffer Admin Area(\$50,000)	General Fund Balance	115,000	1,558,000	161,500	65,000	30,000	230,750	30,000	30,000	30,000	90,000	2,340,250
	2026 Replace Fire Control panel in Arts Building (\$33,000)												
	2026 Replace Fire Control panel in Umhoeffer Building (\$33,000)												
	2026 Upgrade Building Controls (\$2,500,000)												
	2026 Paring Lot repair Annually (\$25,000)												
	2026 Carpet Replacement Annually (\$35,000)												
	2026 Fine Arts ADA bathroom remodel (\$55,000)												
	2026 Fine Arts Theater electrical and stage lighting (\$275,000)												
	2026-2027 Lange Building Gymnasium roof replacement (\$110,000)												
	2027-2028 Replace hot water coil in air handler and new AC unit for Arts area ( \$70, 000)												
13	2027 Security Cameras ( \$30,000)												
	2027 Large Building roof (middle section) and penthouse replacement (\$143,000)												
	2027 Resurface Tennis courts ( \$ 20,000)												
	2028-2029 Large Building elevator operating system ( \$ 70,000)												
	2027-2034 Parking lot repair ( \$ 25,000 annually ) and Carpet replacement (\$35,000 annually)	City of Baraboo	115,000	1,558,000	161,500	65,000	30,000	230,750	30,000	30,000	30,000	90,000	2,340,250
	2030-2034 Fine Arts Building Art Class Area remodel ( \$ 137,000)												
	2030-2034 Fine Arts Building Concrete floor- grin or epoxy ( \$88,000)												
	2030-2034 Fine Arts Building Mechanicals and Boiler Manifold redo (\$66,000)												
14	2030-2034 Fine Arts Theatre floor and new seating (\$55,000)												
	2030-2034 Fine Arts Theatre acoustical ceiling redo (\$27,500)												
	2030-2034 Fine Arts Theatre Foyer and Entry Remodel (\$27,500)												

## Proposed Sauk County 2025 to 2034 Capital Improvement Plan

Page	Department - Item	Funding Source	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 to 2034
<b>Management Information Systems (MIS)</b>													
15	Phone System Upgrades- Annual system Maintenance	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	525,000
	Hardware upgrades - core system in 2029 and 2034	Tax Levy					100,000					75,000	
	Hardware upgrades - satellite systems in 2025 and 2030	Tax Levy	50,000					50,000					
16	9-1-1 Phone System updates to back up Dispatch to create a full stand alone back up	Tax Levy/Potential Grant		50,000									
	9-1-1 System Upgrade in 2027	Tax Levy/Potential Grant			300,000								700,000
	9-1-1 System Upgrade in 2034	Tax Levy/Potential Grant										350,000	
17	Annual Network Switch upgrades throughout all facilities	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Firewall Upgrades for HCH, LEC and LE outside agency connections	Tax Levy	10,000		10,000		10,000	10,000			10,000		685,000
	Core Switch Replacement at LEC & HCH Data Center	Tax Levy	125,000		125,000					125,000			
18	Virtual Infrastructure - Host server replacements on a 4-5 year basis. Main data center 2028 & 2033. Back up data center- LEC 2025, 2030 and 2034. \$40, 000 per replacement	Tax Levy	40,000			40,000		40,000				40,000	640,000
	Storage array replacement on 5 year basis at \$100,000 per replacement- HWY 2029, 2034. LEC 2026, 2031.	Tax Levy		100,000				100,000		100,000			100,000
	Domain Controller Servers. LEC 2029 & 2034. HCH 2027 & 2032 at \$10, 000 per year	Tax Levy			10,000		10,000			10,000		10,000	10,000
19	County Clerk Election Equipment Replacement	General Fund Balance				460,000							460,000
20	Circuit Courts Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
<b>Building Services</b>													
21	Communications System Upgrades (every year)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
	Tower Site battery plants and UPS(uninterruptible power supply) units to include: CH1, CH2,LV,HH,HP,SG,SC,TR,LEC1,LEC2	Tax Levy	300,000										
	Upgrade Radio Equipment due to Manufacture end of life	Tax Levy	332,124										
	Generators at Tower sites to include: (1) Hillpoint, (1) Happy Hill, (1) Reedsburg, (1) LaVale	Tax Levy		80,000									2,162,124
	Radio Channel Added for Fire/EMS at 10 sites	Tax Levy			350,000								
	Add Tower site to Wards Corners for increased radio coverage (2028)	Tax Levy				350,000							
	Radio Channel Upgrade for MARC 1 Repeater all sites	Tax Levy					250,000						
	Dispatch radio console upgrade to include voice recording and redundancy for LEC, EOC and Command Post (2028 or Undetermined)	Undetermined											
22	Tuckpointing / Caulking of Facilities	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
23	Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
24	Upgrade building suites, offices, and furnitures. Addition of private bathroom in DA's office and upgrade Courthouse batrooms. Camera upgrades ar Reedsburg HS building. Also, may purchase additional land to offset county parking issues (2025)	Carryover	1,500,000										3,900,000
	Upgrade of building suites, offices and furniture from design stages to complete remodel of current areas (2027)	Carryover/Fund Balance			2,400,000								
25	Upgrade Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	General Fund Balance	225,000	225,000	225,000	225,000	225,000						2,375,000
	Upgrade building controls at Historic Courthouse	General Fund Balance	1,250,000										
26	Re- Gasket and check Bearings on Chiller (Law Enforcement Center)	Tax Levy			205,000								205,000
	Chiller Replacement (West Square Building)	Undetermined								1,300,000			1,300,000
27	Replace Roofs: LEC/Huber -C and D section (2025) and remainder D section(2026)	General Fund Balance	724,080	777,579									1,501,659
28	Carpet Replacement - Courthouse offices, LEC Admin areas and WSB elevator floors (2025)	Carryover	70,000										70,000
	Carpet Replacement - West Square Building and Human Services- Reedsburg (2027)	Tax Levy			70,000								70,000
<b>Land Resources &amp; Environment</b>													
29	ADA Transition Plan	General Fund Balance	44,350	0	11,500	11,500	11,500	24,800	24,800	49,475	49,475		227,400
30	County Farm - multiple projects	General Fund Balance	100,000	400,000	375,000		25,000	150,000	25,000				1,613,000
		Potential Grants, Rent		15,000	460,000	43,000				5,000	15,000		
31	White Mound County Park - multiple projects	General Fund Balance	750,000	105,000	237,500	50,000	15,000						1,402,000
		Potential Grants, Rent	7,000		237,500								
32	Bluffview County Park - Parking Lot	General Fund Balance		30,000									30,000
		Potential Grants											
33	Comprehensive Plan Update	General Fund Balance	87,500	87,500									175,000
		Potential Grants											
34	Replace/ Install Park Signage	General Fund Balance	20,000	20,000	20,000								60,000
		Potential Grants											
35	Summer Oaks Boat Landing - Pier replacement, parking lot and boat access road repairs	General Fund Balance		40,000	160,000								200,000
		Potential Grants											
36	GSST Expansion/Corridor Plan - Corridor Construction from Goette Rd to the 400 Trail, WI River Bridge Engineered Plans/Designs & Construction (Est'd \$9,648,000)	General Fund Balance/Stewardship Grant/ARPA	984,300	15,353,373	3,750,000	3,750,000	3,750,000						27,587,673
CTH-County Highway													
HCH-Historic Courthouse													
LEC-Law Enforcement Center													
<b>Total Expenditure</b>			11,439,354	28,304,452	14,739,500	11,404,500	11,885,000	7,051,300	6,619,800	6,999,475	8,124,475	9,505,000	116,072,856
<i>Portion Funded by Grant Revenues or Fund Balances</i>			8,372,230	21,514,452	9,524,500	6,084,500	5,555,000	1,971,300	1,359,800	1,674,475	2,924,475	2,090,000	61,070,732
<i>Portion Funded in Part by Tax Levy or Undetermined Funding Source</i>			3,067,124	6,790,000	5,215,000	5,320,000	6,330,000	5,080,000	5,260,000	5,325,000	5,200,000	7,415,000	55,002,124

**SAUK COUNTY, WISCONSIN**  
**2025 BUDGET - ADMINISTRATOR**  
**"The Community Chest"**

						2024 to 2025 Change		
		2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Budgeted Appropriation	2024 Budgeted Appropriation	2025 Administrator	\$	%
<b>Outside Agencies</b>	Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Baraboo Dells Airport	8,200	4,100	4,100	4,100	4,100	-	0.00%
	Boys & Girls Clubs	25,000	0	0	0	0	-	--
	Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	-	0.00%
	Conservation Congress	0	1,400	1,400	1,400	1,400	-	0.00%
	Friends of the Baraboo River	28,000 *	0	0	0	0	-	--
	Hope House	25,000	25,000	25,000	25,000	25,000	-	0.00%
	Kid's Ranch	10,000 *	0	0	0	0	-	--
	Pathway Home (Baraboo Area Homeless Shelter)	0	25,000	25,000	25,000	25,000	-	0.00%
	Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	-	0.00%
	Sauk County Development Corporation	25,000	0	0	0	0	-	--
	Sauk County Historical Society	20,000	25,000	20,000	25,000	25,000	-	0.00%
	Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	-	0.00%
	VETS (Contracted as of 2024)	5,000	3,880	3,800	0	0	-	--
Total Outside Agencies		<u>\$186,900</u>	<u>\$125,080</u>	<u>\$120,000</u>	<u>\$121,200</u>	<u>\$121,200</u>	<u>\$0</u>	<u>0.00%</u>
Total Outside Agencies - Tax Levy Funded		<u>\$186,900</u>	<u>\$125,080</u>	<u>\$120,000</u>	<u>\$121,200</u>	<u>\$121,200</u>	<u>\$0</u>	<u>0.00%</u>
<b>Ownership</b>	Tri-County Airport - Operations	49,412	51,174	47,410	49,143	67,296	18,153	38.29%
	Tri-County Airport - Capital (ARPA 2022)	0	274,101	0	0	0	-	--
	Disabled Parking Enforcement Assistance Council	1,100	0	0	0	0	-	--
	UW-Platteville Baraboo Sauk County - Operating	60,000	55,000	55,000	55,000	0	(55,000)	--
	UW-Platteville Baraboo Sauk County - Operational Overhead - General Fund Balance	0	0	0	0	390,000 *	390,000	--
	UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	0	400,000	400,000 *	400,000 *	0	(400,000)	--
	Total Ownership		<u>\$110,512</u>	<u>\$780,275</u>	<u>\$502,410</u>	<u>\$504,143</u>	<u>\$457,296</u>	<u>(\$46,847)</u>
Total Ownership - Tax Levy Funded		<u>\$110,512</u>	<u>\$106,174</u>	<u>\$102,410</u>	<u>\$104,143</u>	<u>\$67,296</u>	<u>(\$36,847)</u>	<u>-35.98%</u>
<b>Contractual</b>	Sauk County Institute of Leadership	8,000	8,000	8,000	8,000	8,000	-	0.00%
	Library Board (Levy not subject to levy limits)	1,214,062	1,226,129	1,267,935	1,303,740	1,241,179	(62,561)	-4.93%
	Pink Lady Rail Transit Commission	0	0	750	0	750	750	100.00%
	Wisconsin River Rail Transit	30,000	30,000	30,000	30,000	30,000	-	0.00%
	Animal Shelter	191,959	125,000	125,000	125,000	125,000	-	0.00%
	Total Contractual		<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,466,740</u>	<u>\$1,404,929</u>	<u>(\$61,811)</u>
Total Contractual - Tax Levy Funded		<u>\$1,444,021</u>	<u>\$1,389,129</u>	<u>\$1,431,685</u>	<u>\$1,466,740</u>	<u>\$1,404,929</u>	<u>(\$61,811)</u>	<u>-4.32%</u>

\* Not funded by tax levy

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# Accounting Department

## Department Vision - Where the department would ideally like to be

The Accounting Department should be a data warehouse of historical financial information for the County's governmental operations. The Accounting Department should provide interested parties summaries of this data, either by analyzing the data within the Accounting Department or by teaching others to retrieve the data to analyze themselves. Having a strong base of historical information, the Accounting Department should develop models to make financial projections, thereby assisting decision-makers in determining current policies or actions. The Department should also focus on research and development of recommended policies, as well as implementation of accounting best practices.

## Department Mission - Major reasons for the department's existence and purpose in County government

To facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Sauk County Accounting Department provides financial expertise and leadership, maintains financial records, satisfies the County's financial obligations, and prepares managerial, financial and agency reports. To serve County Board Supervisors, managers, citizens, other governmental units, and funding agencies through consultation and information dissemination, maintenance of an accounting system according to established accounting principles, and coordination of budget preparation and implementation.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The County is in compliance with financial reporting requirements and maintains adequate internal control over financial reporting.	Number of audit findings issued	Number of new and recurring audit findings is less than three.	7/31/2025
Accounts payable direct deposits.	Number of direct deposits issued for vendor payments	Reduce number of checks issued for accounts payable vendor payment. Save staff time and supplies.	12/31/2025
Implement budget software interface to streamline processes for budget preparation and presentation.	Award received	The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission. The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award.	12/31/2025
Provide clear guidance to County Board members and Department Managers regarding the County's financial policies	Policies adopted or updated	One to two new or revised financial policies are adopted based on nationally recognized recommended practices.	12/31/2025
Provide more comprehensive historical financial and community information	Award received	The Annual Comprehensive Financial Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.	12/31/2025

## Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Finance	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff and elected officials on accounting and financial matters. Recommend new or updated County financial policies to the Finance Committee and County Board. Review and update accounting processes.		User Fees	\$0	0.25	
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$38,003		
			Operating Expenses	\$15,112		
			<b>TOTAL EXPENSES</b>	<b>\$53,115</b>		
<b>COUNTY LEVY</b>	<b>\$53,115</b>					
Accounting Services	Accounting Services: Maintain a County accounting and financial management system for the day-to-day processing of payroll, accounts payable and general ledger transactions. Prepare tax and regulatory submissions as necessary, and maintain associated records and files.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	User Fees	\$1,000	2.30	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,000</b>		
			Wages & Benefits	\$252,152		
			Operating Expenses	\$207,049		
<b>TOTAL EXPENSES</b>	<b>\$459,201</b>					
<b>COUNTY LEVY</b>	<b>\$458,201</b>					



## Accounting Department

Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	User Fees	\$2,772	0.80	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,772</b>		
			Wages & Benefits	\$102,186		
			Operating Expenses	\$24,071		
			<b>TOTAL EXPENSES</b>	<b>\$126,257</b>		
<b>COUNTY LEVY</b>	<b>\$123,485</b>					
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	User Fees	\$0	0.80	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			Use of Fund Balance	\$75,000		
			<b>TOTAL REVENUES</b>	<b>\$75,000</b>		
			Wages & Benefits	\$114,157		
			Operating Expenses	\$13,476		
			<b>TOTAL EXPENSES</b>	<b>\$127,633</b>		
<b>COUNTY LEVY</b>	<b>\$52,633</b>					
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	User Fees	\$0	0.95	New audit findings reported in the management letter prepared by the County's external auditors  Quantity of auditor-generated adjustments to financial statements
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$127,316		
			Operating Expenses	\$95,254		
			<b>TOTAL EXPENSES</b>	<b>\$222,570</b>		
<b>COUNTY LEVY</b>	<b>\$222,570</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$78,772</b>	5.10	
			<b>TOTAL EXPENSES</b>	<b>\$988,776</b>		
			<b>COUNTY LEVY</b>	<b>\$910,004</b>		

### Output Measures - How much are we doing?

Description	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	9,061 100%	9,291 100%	9,500 100%	9,900 100%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	0 0%	1,500 15%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	221 1%	342 2%	330 2%	330 2%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	16,282 99%	16,674 98%	17,000 98%	17,000 98%
W2's issued to employees	843	911	950	950

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	The County develops its budget thoughtfully using best practices.	Yes, for 2022 budget 71 of 75, or 95%	Yes, for 2023 budget 73 of 75, or 98%	Yes, for 2024 budget 74 of 75, or 98%	TBD, for 2025 budget 74 of 75, or 98%
New audit findings reported in the management letter prepared by the County's external auditors	Transactions are processed and grant funded programs are administered according to accepted standards.	Zero Findings for 2021 audit	2 Findings for 2022 audit	1 Findings for 2023 audit	1 Findings for 2024 audit
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with "proficient" or "outstanding" ratings for Comprehensive Annual Financial Report	Financial statements are presented in the format required by the Governmental Accounting Standards Board, and additional data is gathered to demonstrate the County's position.	Yes, for 2022 financial statements	TBD, for 2023 financial statements	TBD, for 2023 financial statements	TBD, for 2024 financial statements
Preserve and enhance the County's bond rating as issued by Moody's	Demonstrates the County's supervisors and management are using sound fiscal and operational judgement, and proactively planning and acting.	Issued debt in 2022. Maintain Aa1 rating.	Maintain Aa1 rating.	Maintain Aa1 rating.	Maintain Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	Department is meeting deadlines	0, and \$0	0, and \$0	0, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	2 for 2021 audit	2 for 2022 audit	1 for 2023 audit	0 for 2024 audit

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>ACCOUNTING</b>										
<u>Revenues</u>										
Tax Levy	800,710	773,944	840,216	840,216	910,004	69,788	8.31%	None	0	0
Grants & Aids	0	399	5,000	500	0	(5,000)	-100.00%			
Intergovernmental	2,984	3,196	3,428	3,578	3,772	344	10.04%	2025 Total	0	0
Use of Fund Balance	0	22,462	171,006	30,337	75,000	(96,006)	-56.14%			
<b>Total Revenues</b>	<b>803,694</b>	<b>800,001</b>	<b>1,019,650</b>	<b>874,631</b>	<b>988,776</b>	<b>(30,874)</b>	<b>-3.03%</b>	2026	0	0
<u>Expenses</u>										
Labor	394,850	386,499	448,163	448,163	467,360	19,197	4.28%	2027	0	0
Labor Benefits	139,416	136,445	155,590	155,590	166,454	10,864	6.98%	2028	0	0
Supplies & Services	265,719	274,336	415,897	270,878	354,962	(60,935)	-14.65%	2029	0	0
Capital Outlay	0	2,721	0	0	0	0	0.00%			
Addition to Fund Balance	3,709	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>803,694</b>	<b>800,001</b>	<b>1,019,650</b>	<b>874,631</b>	<b>988,776</b>	<b>(30,874)</b>	<b>-3.03%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

**Change 1:** Purchase budget software to interface with financial system. The budgeting software will streamline processes for budgeting preparation. The tool will build budget templates, collaborate and customize budget with departments, import and merge data to create narrative text, charts for a comprehensive budget book. One time Implementation is funded through general fund balance.

**Change 2:** 2024 Budgeted use of carryforward. Majority of carryforward is for financial system enhancement and training. Unspent dollars are carried forward for projects as needed.

**Change 3:** The County's technology budget increased cost of ownership for technology due to the ever increasing cost of license and support agreements.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Budget Software</b>	<b>Carryforward Funding</b>	<b>Technology costs</b>	
Tax Levy	840,216	59,106			10,682	910,004
Use of Fund Balance or Carryforward Funds	171,006	0	75,000	(171,006)		75,000
All Other Revenues	8,428	(4,656)				3,772
<b>Total Funding</b>	<b>1,019,650</b>	<b>54,450</b>	<b>75,000</b>	<b>(171,006)</b>	<b>10,682</b>	<b>988,776</b>
Labor Costs	603,753	35,262		(5,201)		633,814
Supplies & Services	415,897	19,188	75,000	(165,805)	10,682	354,962
Capital Outlay	0	0				0
<b>Total Expenses</b>	<b>1,019,650</b>	<b>54,450</b>	<b>75,000</b>	<b>(171,006)</b>	<b>10,682</b>	<b>988,776</b>

**Issues on the Horizon for the Department:**

Accounting Department continues to focus on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board (GASB, an independent, private-sector, not-for-profit organization that establishes recognized authoritative guidance) continues to promulgate numerous new or revised standards in accounting.

Statements of auditing standards (SAS's) continue to require more detailed documentation of accounting procedures. Upcoming SAS's will require closer review of lease agreements, subscription-based information technology arrangements, compensated absences and financial reporting model improvements.

Tighter economic times as well as the GASB and SAS requirements noted above, have placed more of a burden on the County's administrative staff, including Accounting. This additional effort is coupled with an expectation that accounting staffing and overhead has not increased.

## Administrator

### Department Vision - Where the department would ideally like to be

Administrative Offices, Departments, Oversight Committees, and County Board will function as a cohesive team to develop and implement planned strategies for improving the delivery of services. To protect, preserve, and improve the financial position, real property, and human resources that Sauk County has available in order to provide a stable and proactive government and governmental services.

### Department Mission - Major reasons for the department's existence and purpose in County government

Provide effective leadership to all county departments and functions and serve as a knowledgeable resource to the Board of Supervisors in compliance with §35 of the Sauk County Code of Ordinances

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
 Promote safe community  
 Encourage economic development  
 Stewardship of natural resources  
 Development of cultural, social, and community values

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Broadband

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Develop Strategic Plan

Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan

Public Works - Highway building

Public Works - Improve highways/road maintenance

Public Works - Wi-Fi access (broadband)

Public Works - Great Sauk State Trail (bridge and trail)

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

## Administrator

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a communication strategy and provide regular updates. 2. Progress made on updating policies and procedures. 3. Programmatic review that leads to measurable outcomes. 4. Better understanding of policies and procedures by County Board and employees.	1. Standardize processes and practices to improve communication between departments, oversight committees and the full board; Improve reports given to the board to better anticipate questions and concerns. 2. Facilitate conversations regarding personnel policies and practices. 3. Build and maintain an atmosphere of trust and respect for staff and board members. Recognizing that the chief function of local government is to serve the best interest of all constituents. 4. Encourage innovation and creativity to improve services and increase efficiencies in the delivery of programming. 5. Clarify and distinguish roles and expectations and serve as mentor. Maintaining a continuous, objective and creative attitude while advocating for department heads and staff.	12/31/25 and beyond Continual evaluation and improvement
Development of county wide strategic plan	1.Revise and update County strategic plan to ensure all department goals and objectives fit under the county wide strategic plan umbrella throughout 2023 and beyond	1. Develop a strategic plan for the county functions, laying out our goals for 2-5-10 years. 2. Ensuring goals and objectives are current.	Continual evaluation and improvement
Increase value of economic development	1. Collaborate with businesses, associations & municipalities to best serve all industries for enhanced ED growth 2. Increase amount of development funds to Sauk County 3. Increase amount of ED business engagement across the County	1. Develop a strategic plan for current status of County economic development indicators 2. Promote economic development programs from local, State and Federal agencies 3. Collaborate to re-establish an enhanced regional economic development consortium 4. Provide and promote insights from economic development strategic plan to engaged partners Through TIP Strategies 5. Move Great Sauk Trail beyond Badger Army Ammunition Plant grounds	12/31/2025 and beyond
Expand branded community development (placemaking)	1. Enhance and grow "Land Made" Sauk County Brand 2. Provide and promote County products and services to Sauk municipalities 3. Review place plan strategies	1. Direct and engage with marketing firm for enhanced brand awareness and revenue growth across all channels 2. Provide development/marketing support to all County departments 3. Develop a strategy to dynamically communicate County assets and programs to Sauk municipalities	12/31/2025 and beyond

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 Budget		FTE's	Key Outcome Indicator(s)
Administration	<p>1) Budget Process / Financial Management: Incorporate quantifiable performance measures in and through the budget process. Strive to develop outcomes that are measurable for analysis of programs for cost effectiveness and efficiency.</p> <p>2) Administrative Practices: a. Continue development of technology to improve both workflow and interdepartmental communications. b. Improve the quality and image of the public service while encouraging regular communications between citizens and County Officials. c. Review current practices in regard to changes in technology, policy, and emerging best practices.</p> <p>3) Provide Effective Leadership to all Departments: Train and empower staff to attain high standards of professionalism. Be dedicated to the highest ideals of honor and integrity in all relationships. Create leadership training opportunities for all management.</p> <p>4) Coordinate and direct all administrative and management functions.</p> <p>5) Assist/Advise County Board and represent and stand for County Board: Provide assistance as county board liaison in implementing strategic initiatives. Inspiring, establishing, administering and communicating sound policies, practices, and procedures while maintaining compliance with County Ordinances, and both state and federal laws.</p> <p>6) Project Development and Oversight: Foster problem solving, and continuous learning through all projects and initiatives.</p>	Wis Stats 59.18	Grants	\$10,000	1.90	Budget process presents choices that are better and more clear recognizing the chief function of local government is to provide the most cost effective and efficient services to constituents. The measurement of this will be staying with statutory requirements for the County Budget.
			Misc. Revenues	\$48,535		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$58,535</b>		
			Wages & Benefits	\$279,651		
			Operating Expenses	\$20,119		
			<b>TOTAL EXPENSES</b>	<b>\$299,770</b>		
<b>COUNTY LEVY</b>	<b>\$241,235</b>					

## Administrator

Economic Development	<p>Support County economic and community development initiatives. Identify, study, and recommend policies and programs that address identified issues. Collaborate with local, regional and state business associations, providing greater level of service to our existing and future businesses and residents. Develop opportunities to encourage local knowledge sharing and strengthen/develop business relationships.</p> <p>Identify eligible projects that would qualify for PACE funding and promote benefits of the program. The PACE program is designed to enable property owners to obtain low-cost, long-term loans for energy efficiency, renewable energy, and water conservation improvements. The result is improved business profitability, an increase in property value, and enhanced sustainability.</p> <p>Increase opportunities and access to wraparound services that impact economic growth and stability including access to affordable childcare, affordable housing, proximity and access to quality healthcare, higher education that is in proximity to living in Sauk County and more. Based on the TIPs INVEST SAUK strategic plan 2024, we will continue to develop and promote the more "non-traditional" services that impact economic growth, while promoting and facilitating more traditional factors such as broadband, workforce, incentives and other such items.</p>				1.20	<p>Development of new business, and assistance for existing business.</p> <p>Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures.</p> <p>Promote economic development through INVEST SAUK driving innovation, building a resilient economy and empowering business growth.</p>
			Sales Tax Revenues	\$491,414		
			Grants	\$61,437		
			Use of Fund Balance	\$173,049		
			<b>TOTAL REVENUES</b>	<b>\$725,900</b>		
			Wages & Benefits	\$152,653		
			Operating Expenses	\$573,247		
			<b>TOTAL EXPENSES</b>	<b>\$725,900</b>		
<b>COUNTY LEVY</b>	<b>\$0</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$784,435</b>	3.10	
			<b>TOTAL EXPENSES</b>	<b>\$1,025,670</b>		
			<b>COUNTY LEVY</b>	<b>\$241,235</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Number of Department Head Meetings Held	12	11	12
Dollars leveraged through grant funding	1:01	1:1	1:1
Number of community events and programs sponsored/developed	6	10	12
Number of Business support events	4	10	10

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
New Business development contacts, assist existing business development	Results in new or retained jobs and new or retained tax revenue.	7 Businesses	35 Businesses	25 Businesses
Assistance to local businesses with PACE funding	Increase the number of businesses accessing PACE funding for Energy efficiency	5 Businesses'	N/A	N/a
Leverage funding to increase tourism dollars spent in Sauk County	Develop annual marketing and communication budget to promote tourism and attractions to increase sales tax	\$600,000	\$600,000	\$600,000
Leverage funding to attract new business to Sauk Count	Through the marketing and communication plan and Economic Development Strategic plan, attract new business to Sauk County	5 Businesses'	2 Businesses	2 Businesses

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>ADMINISTRATOR</b>										
<u>Revenues</u>										
Tax Levy	322,477	329,476	347,201	347,201	241,235	(105,966)	-30.52%	None	0	0
Sales Tax	0	0	0	0	491,414	491,414	0.00%			
Grants & Aids	580,902	765,345	313,000	313,000	60,000	(253,000)	-80.83%			
User Fees	807	680	0	0	0	0	0.00%	2025 Total	0	0
Intergovernmental	0	1,000	20,171	0	11,437	(8,734)	-43.30%			
Donations	0	0	0	0	0	0	0.00%			
Interest	23,068	17,649	17,650	0	14,929	(2,721)	-15.42%	2026	0	0
Miscellaneous	37,760	33,115	33,115	0	33,606	491	1.48%	2027	0	0
Use of Fund Balance	0	317,413	1,034,968	520,967	173,049	(861,919)	-83.28%	2028	0	0
								2029	0	0
Total Revenues	965,014	1,464,678	1,766,105	1,181,168	1,025,670	(740,435)	-41.92%			
<u>Expenses</u>										
Labor	223,874	273,635	300,988	300,988	328,829	27,841	9.25%			
Labor Benefits	71,001	76,239	81,045	81,045	103,475	22,430	27.68%			
Supplies & Services	549,672	1,114,804	1,384,072	799,135	593,366	(790,706)	-57.13%			
Addition to Fund Balance	120,467	0	0	0	0	0	0.00%			
Total Expenses	965,014	1,464,678	1,766,105	1,181,168	1,025,670	(740,435)	-41.92%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Administrator**

**Changes and Highlights to the Department's Budget:**

Change 1 - American Rescue Plan Act (ARPA) funds use for continued support of the training center.  
\$ 50,000 Training center

Change 2 - Continue branding and marketing efforts to support and grow County economic and community development initiatives.  
\$ 330,950 Branding and marketing: Discover Wisconsin \$50,000, Medium Giant \$250,000, Arrivalist \$27,500, photography \$2,000, chamber memberships \$1,450.  
\$ 160,464 Economic Develop programs (Labor and supplies/services)  
\$ 491,414 Total Sales Tax for Economic Development 2025

Change 3 - Broadband, Equity, Access and Deployment (BEAD) Local Planning Grant - collaborative grant with Madison Region Economic Partnership.

Change 4 - 2024 Fund a strategic assessment of health care needs in Sauk County, \$50,000, for an overview of the continuum of care for next 5-10 years. If assessment not complete will carryforward to 2025.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>Change 4</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>ARPA Projects</b>	<b>Econ Devel Funding</b>	<b>BEAD Local Planning Grant</b>	<b>Strategic Assessment of health care needs</b>	
Tax Levy	347,201	(105,966)					241,235
Use of Fund Balance or Carryforward Funds	1,034,968	(255,270)		(556,649.00)		(50,000)	173,049
All Other Revenues	383,936	(2,230)	(253,000)	491,414.00	(8,734)		611,386
<b>Total Funding</b>	<b>1,766,105</b>	<b>(363,466)</b>	<b>(253,000)</b>	<b>(65,235.00)</b>	<b>(8,734)</b>	<b>(50,000)</b>	<b>1,025,670</b>
Labor Costs	382,033	46,336		3,935.00			432,304
Supplies & Services	1,384,072	(409,802)	(253,000)	(69,170.00)	(8,734)	(50,000)	593,366
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
<b>Total Expenses</b>	<b>1,766,105</b>	<b>(363,466)</b>	<b>(253,000)</b>	<b>(65,235.00)</b>	<b>(8,734)</b>	<b>(50,000)</b>	<b>1,025,670</b>

**Issues on the Horizon for the Department:**

Programmatic review and process analysis will be a priority moving forward. The reality is that the cost of doing the County's business will continue to increase more than the increase in levy limits.

This disconnect requires that we continually prioritize and be forward thinking. In addition, a positive work place with strong values will be needed to equip department managers to provide the needed services. Lastly, communication will continue to be key in moving the County's message forward in a positive way.



# Aging & Disability Resource Center

## Department Vision - Where the department would ideally like to be

All older adults and adults with disabilities will live in and be part of a caring community that values lifelong contributions, maximum independence and individual dignity.

## Department Mission - Major reasons for the department's existence and purpose in County government

To empower and support older adults and adults with disabilities and their families by providing easily accessible, quality information and assistance. The Aging and Disability Resource Center will provide services, resources, advocacy and opportunities to support each individual's choices for independence and enhanced quality of life.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community
Encourage economic development
Development of cultural, social, and community values
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Comprehensive community services
Justice & Public Safety - Emergency response and preparedness
Outside Issues - Affordable/low income housing
Outside Issues - Transportation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The ADRC nutrition program will plan and hold one "pop up" meal site that will serve those not currently served by congregate meal programs. Partnerships will be identified to develop these meal sites	The ADRC will measure success by the number of participants and satisfaction surveys completed after the pop up meal.	1. Staff will identify partnerships to host meals. 2. Staff will write for a community foundation grant to fund the "pop up meal site"	12/31/2025
The ADRC will provide opportunities for social connection for individuals who are lonely or socially isolated by hosting a friendly check in program.	The ADRC will have 15 individuals enrolled in the program by 12/31/2025. Surveys will be sent to both the friendly "volunteer" and to the participant to gauge success.	1. The program will start with Meals on Wheels participants, with the volunteer coordinator matching the volunteer with participant. 2. The Volunteer Coordinator will host an initial training with volunteers.	12/31/2025
The ADRC will utilize a Caregiver Roadmap and host meetings throughout the year for caregivers.	The ADRC will measure success by the number of participants and satisfaction surveys completed after meetings.	1. A resource guide for Caregivers will be developed; it will include respite options, support groups, memory cafes, educational oportuites, organizations that assist with care and more. This will be provided to constituents via I & A specialists, DBS, EBS, and the Dementia care specialist. It will also be available online. 2. The Director will file reports as required with the state regarding funds spent and clients enrolled.	12/31/2025

## Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 BUDGET		FTE's	Key Outcome Indicator(s)
Aging & Disability Specialist	This program supports older adults and adults with disabilities in facing the complicated array of challenges, choices and decisions by assessing their needs, identifying the most appropriate services to meet their needs, and acting as a vital link between the consumer and service providers to ensure their needs are met. The services provided include 1) short-term care coordination (less than 30 days), 2) transitional and planning services for young adults with disabilities as they leave the school and children's long-term support systems and enter the adult long-term care system, 3) public education and outreach to older adults and adults with disabilities who are isolated, 4) community agencies and services providers in order to promote the use of the ADRC, 5) long-term care options counseling, 6) consultation to individuals seeking admission to substitute care settings and 7) screening for and assistance with enrollment in the adult long-term care system.	ADRC Contract	User Fees / Misc.	\$250	8.07	Number served and satisfaction surveys.
			Grants	\$724,000		
			Use of Fund Balance			
			<b>TOTAL REVENUES</b>	<b>\$724,250</b>		
			Wages & Benefits	\$962,196		
			Operating Expenses	\$57,184		
			<b>TOTAL EXPENSES</b>	<b>\$1,019,380</b>		
<b>COUNTY LEVY</b>	<b>\$295,130</b>					
Transportation	Transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	49 USC 53.10 Wis Stat 85.21 Family Care Contracts	User Fees / Misc.	\$318,000	6.15	Number of people served and survey results
			Grants	\$247,748		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$565,748</b>		
			Wages & Benefits	\$405,885		
			Operating Expenses	\$212,364		
			<b>TOTAL EXPENSES</b>	<b>\$618,249</b>		
<b>COUNTY LEVY</b>	<b>\$52,501</b>					
Congregate Meals	Guests are provided a minimum of one-third of the established recommended dietary allowances, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Dining centers also act as a conduit for positive social contacts. Older adults are provided this service on a payment-by-donation basis, while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$30,000	1.67	Satisfaction survey
			Grants	\$156,000		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$186,000</b>		
			Wages & Benefits	\$134,380		
			Operating Expenses	\$97,455		
			<b>TOTAL EXPENSES</b>	<b>\$231,835</b>		
<b>COUNTY LEVY</b>	<b>\$45,835</b>					
Home Delivered Meals	Participants who qualify for home-delivered meals are those who are essentially homebound and unable to prepare meals for themselves. These participants are provided a minimum of one-third of the established recommended dietary allowances for people over age 60, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Older adults are provided this service on a payment-by-donation basis while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$130,000	3.63	Satisfaction survey
			Grants	\$89,000		
			Use of Carryforward	\$100,000		
			<b>TOTAL REVENUES</b>	<b>\$319,000</b>		
			Wages & Benefits	\$250,321		
			Operating Expenses	\$301,150		
			<b>TOTAL EXPENSES</b>	<b>\$551,471</b>		
<b>COUNTY LEVY</b>	<b>\$232,471</b>					
Home & Community Based Services	Increasing focus on the occurrence of dementia among Sauk County's aging population. Offer dementia capable services, information, support & education. Referrals to the Regional Dementia Care Specialist. Add LIFE Today! Newsmagazine: The quarterly publication features event announcements, educational material, benefit program updates, information about available services and other topics of interest to older adults, adults with disabilities, veterans and their families. Quarterly circulation: 2000 printed and mailed, 140 sent electronically. Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities. Volunteer recruitment, training and retention for needed community services--especially volunteer escort drivers and home delivered meal drivers. Telephone Reassurance: Provides brief, regular telephone contact for persons who are	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$0	0.60	Goals of aging plan met
			Grants	\$56,000		
			<b>TOTAL REVENUES</b>	<b>\$56,000</b>		
			Wages & Benefits	\$57,490		
			Operating Expenses	\$7,724		
			<b>TOTAL EXPENSES</b>	<b>\$65,214</b>		
			<b>COUNTY LEVY</b>	<b>\$9,214</b>		

## Aging & Disability Resource Center

Elder Benefits Specialist	Free advocacy and assistance are provided to senior adults age 60 or older who live in Sauk County. Elder Benefit Specialists assist with issues related to public and private benefits to which they are entitled due to age, disability, or financial factors. Elder Benefit Specialists provide information and assistance on a broad range of public benefit programs, including Medicare, Medicaid, Social Security retirement, Supplemental Security Income, Food Share, and Senior Care. They provide information on program eligibility criteria, assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	42 USC 3025 Wis Stat 46.81	User Fees / Misc.	\$50	2.05	Survey results
			Grants	\$88,808		
			<b>TOTAL REVENUES</b>	<b>\$88,858</b>		
			Wages & Benefits	\$272,343		
			Operating Expenses	\$15,573		
			<b>TOTAL EXPENSES</b>	<b>\$287,916</b>		
<b>COUNTY LEVY</b>	<b>\$199,058</b>					
Disability Benefits Specialist	This program provides adults age 18-60 with disabilities advocacy, benefits counseling and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC Contract	User Fees / Misc.	\$50	2.05	Survey results
			Grants	\$205,422		
			<b>TOTAL REVENUES</b>	<b>\$205,472</b>		
			Wages & Benefits	\$283,677		
			Operating Expenses	\$14,069		
			<b>TOTAL EXPENSES</b>	<b>\$297,746</b>		
<b>COUNTY LEVY</b>	<b>\$92,274</b>					
National Family Caregiver Support Program	This program provides a continuum of services designed to meet the unique needs of the caregiver and help reduce or eliminate the occurrence of caregiver stress and burnout. Services include a support group, education and respite care.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$100	0.35	Survey results
			Grants	\$40,000		
			<b>TOTAL REVENUES</b>	<b>\$40,100</b>		
			Wages & Benefits	\$40,589		
			Operating Expenses	\$12,121		
			<b>TOTAL EXPENSES</b>	<b>\$52,710</b>		
<b>COUNTY LEVY</b>	<b>\$12,610</b>					
Prevention	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies that may assist with early intervention activities. Through evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes that are proven to prevent the onset of or manage existing chronic conditions and their symptoms, thus reducing the need for more expensive long-term care. Programs include "Stepping On" (fall prevention) and "Powerful Tools for Caregivers", and "Boost Your Brain and Memory".	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$150	0.05	Number of recipients of program and survey results
			Grants	\$6,000		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$6,150</b>		
			Wages & Benefits	\$5,501		
			Operating Expenses	\$3,347		
<b>TOTAL EXPENSES</b>	<b>\$8,848</b>					
<b>COUNTY LEVY</b>	<b>\$2,698</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$2,191,578</b>	24.62	
			<b>TOTAL EXPENSES</b>	<b>\$3,133,369</b>		
			<b>COUNTY LEVY</b>	<b>\$941,791</b>		

## Aging & Disability Resource Center

<b>Output Measures - How much are we doing?</b>			
Description	2023 Actual	2024 Estimate	2025 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	11,162	11,000	11,900
Disability Benefit Specialist Program - Total Cases Served	878	900	950
Elderly Benefit Specialist Program - Total cases Served	3,885	3,900	4,000
Information & Assistance Program - Total Contacts/unduplicated clients	13,332/4,109	13,300/4200	13,000/4,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	50	45	40
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	567	400	420
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	511	450	500
Nutrition Programs - Total Congregate Meals	6,602	6,000	6,300
Nutrition Programs - Total Home Delivered Meals	44,215	45,000	46,000
Nutrition Programs - Total Home Delivered Breakfast Meals	9,900	10,125	10,500
Prevention Program - Total Classes Held / Unduplicated Participants	8/72	10/80	6/50
Transportation Programs - Total Miles	324,977	331,920	340,000
Functional Screens completed	244	240	240
Volunteer hours	13,180	12,140	13,000

<b>Key Outcome Indicators / Selected Results - How well are we doing?</b>				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	These are federal and state funds to individuals residing in Sauk County. Long Term Care enrollments are less than 10% of clients. This means that Medicaid paid Long Term Care costs are contained.	\$1,972,788	\$2,000,000	\$1,990,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$14,318,175	\$15,000,000	\$14,400,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$395,005	\$359,951	\$400,000
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	99.9%	99.0%	99.9%
Elder benefits specialist survey results		100.0%	100.0%	100.0%
Disability benefits specialist survey results		100.0%	100.0%	100.0%
Information & Assistance specialist survey results		100.0%	100.0%	100.0%

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>AGING &amp; DISABILITY RESOURCE CENTER</b>										
<u>Revenues</u>										
Tax Levy	582,014	505,949	697,342	697,342	941,791	244,449	35.05%	None	0	0
Grants & Aids	1,758,258	1,696,022	1,737,357	1,898,650	1,612,978	(124,379)	-7.16%			
User Fees	359,626	440,917	366,000	369,000	371,900	5,900	1.61%	2025 Total	0	0
Intergovernmental	0	0	0	0	0	0	0.00%			
Donations	90,369	120,425	91,250	93,988	106,700	15,450	16.93%			
Interest	33	44	0	0	0	0	0.00%	2026	34,000	0
Miscellaneous	0	4,127	0	5,774	0	0	0.00%	2027	35,000	0
Use of Fund Balance	0	26,994	273,801	132,397	100,000	(173,801)	-63.48%	2028	45,000	0
								2029	70,000	0
Total Revenues	2,790,300	2,794,478	3,165,750	3,197,151	3,133,369	(32,381)	-1.02%			
<u>Expenses</u>										
Labor	1,387,631	1,469,028	1,715,155	1,685,422	1,752,049	36,894	2.15%			
Labor Benefits	472,630	501,982	582,556	633,865	660,333	77,777	13.35%			
Supplies & Services	693,164	823,468	775,799	756,140	720,987	(54,812)	-7.07%			
Capital Outlay	157,931	0	92,240	121,724	0	(92,240)	-100.00%			
Addition to Fund Balance	78,944	0	0	0	0	0	0.00%			
Total Expenses	2,790,300	2,794,478	3,165,750	3,197,151	3,133,369	(32,381)	-1.02%			
Beginning of Year Fund Balance	1,426,213	1,505,157		1,478,163	1,345,766					
End of Year Fund Balance	1,505,157	1,478,163		1,345,766	1,245,766					

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**DEPARTMENT: AGING & DISABILITY RESOURCE CENTER (ADRC)**

**Changes and Highlights to the Department's Budget:**

**Change 1:** The Independent Living Support Program Pilot Program will end March 31, 2025. The Dementia Care Specialist (DCS)/Independent Living Support Program (ILSP) Specialist will decrease by 15 hours per week.

**Change 2:** The Greater Wisconsin Agency on Aging Resources has announced the funding for the Nutrition Services Incentive Program (NSIP) of the Older Americans Act has been cut from the budget. This amounts to around \$35,000 dollars.

	<b>2024 Revised Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Independent Living Support Program Ending</b>	<b>Decrease in GWAAR Funds</b>	
Tax Levy	697,343	209,448		35,000	941,791
Use of Fund Balance or Carryforward Funds	151,156	(51,156)			100,000
All Other Revenues	2,170,562	(102,984)	24,000		2,091,578
<b>Total Funding</b>	<b>3,019,061</b>	<b>55,308</b>	<b>24,000</b>	<b>35,000</b>	<b>3,133,369</b>
Labor Costs	2,273,666	114,716	24,000		2,412,382
Supplies & Services	745,395	(59,408)		35,000	720,987
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
<b>Total Expenses</b>	<b>3,019,061</b>	<b>55,308</b>	<b>24,000</b>	<b>35,000</b>	<b>3,133,369</b>

**Issues on the Horizon for the Department:**

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. Since the ADRC's primary focus is to help reduce the cost of Long Term Care by keeping people in their homes with in-home services versus costly nursing home stays, the meal program and other supportive services will become even more important. As needs increase, state funding remains flat while federal funding decreases.

## Arts, Humanities & Historic Preservation

### Department Vision - Where the department would ideally like to be

To ensure that all citizens have equal opportunities to participate in the arts, history, and cultural activities. To coordinate efforts among agencies to ensure that Sauk County protects and nurtures the unique cultural heritage of the County. To make Sauk County a community known for its diverse and wide array of art, history and cultural events, and activities. To create an environment conducive to a sustained artistic and cultural presence for generations to come.

### Department Mission - Major reasons for the department's existence and purpose in County government

To advocate the creation, development, preservation, and presentation of activities to expand the presence of the arts, humanities, and historic resources in all parts of Sauk County.

### Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

### Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Workforce development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to monitor and improve the annual Arts, Humanities and Historic Preservation (AHHP) and monthly Good Idea grant programs.	Track feedback from former grant applicants, arts and culture professionals and Sauk County supervisors to ensure changes are effective.	Review and update grant policies and procedures. Continue collaborating with the Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2025
Increase the number and variety of AHHP and Good Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year though database. Use social media insights on posts specific to grant programs. Coordinate with local organizations	Improve the AHHP website and strengthen social media presence on the Sauk County Facebook page. Continue to improve on public outreach highlighting the grant program including testimonials from grant recipients.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective. Awarded grantees must comply with a final report requirement.	Improve AHHP and Good Idea grant final report forms to ensure Sauk County is able to measure the impact of the grant programs. Review program to see if we can combine grants with the Placemaking initiative.	Ongoing
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative by working with Community Development and the Economic Development Committee.	Ongoing

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<p><u>AHHP and Good Idea grant Programs</u>: Administer annual and monthly grant programs.</p> <p>Sauk County Landmark Registry: Administer ongoing honorary program to recognize historic property at a local level enhancing historic preservation.</p> <p><u>Information</u>: Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.</p>	Chapter 38	Grants	\$7,100	Comm. Per Diem	
			User of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$7,100</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$25,650		
			<b>TOTAL EXPENSES</b>	<b>\$25,650</b>		
			<b>COUNTY LEVY</b>	<b>\$18,550</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$7,100</b>	-	
			<b>TOTAL EXPENSES</b>	<b>\$25,650</b>		
			<b>COUNTY LEVY</b>	<b>\$18,550</b>		

## Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	6	7	6
Number of Good Idea grants awarded	12	10	10

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Dollars awarded through Arts, Culture and Historic Preservation grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the AHHP grant program.	\$19,180 (AHHP grant reduced from \$5,000 to \$3,000)	\$20,000	\$20,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea Grant (GIG) process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$4,297	\$5,000	\$5,000
Percent of grantees that indicate they could not offer the program without Sauk County grant funding.	Sauk County's contribution to Arts and Culture is critical to the success of arts, humanities and historic preservation programs throughout the County.	100%	100%	100%



**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Dept: Arts, Humanities & Historic Preservation (AHHP)**

**Changes and Highlights to the Department's Budget:**

Wisconsin Arts Board Re-Granting grant award remained at \$7,100

Oversight committee reorganization eliminated Per Diem expenses in the amount of \$1,039; no longer have a citizen member on committee. AHHP is not part of the Economic Development Committee.

	<b>2024 Revised Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Wis Arts Board Grant Reduced</b>			
Tax Levy	19,589	0	(1,039)			18,550
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	7,100	0				7,100
<b>Total Funding</b>	<b>26,689</b>	<b>0</b>	<b>(1,039)</b>	<b>0</b>	<b>0</b>	<b>25,650</b>
Labor Costs	1,039	0	(1,039)			0
Supplies & Services	25,650	0				25,650
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>26,689</b>	<b>0</b>	<b>(1,039)</b>	<b>0</b>	<b>0</b>	<b>25,650</b>

**Issues on the Horizon for the Department:**

## Building Services

### Department Vision - Where the department would ideally like to be

Facilities radiate a professional appearance both inside and out.

### Department Mission - Major reasons for the department's existence and purpose in County government

Assure facilities and grounds are properly maintained operationally, and they project a professional and respected appearance both inside and out. Maintain the County Communication Systems current/updated and in good working condition. Establish a "Safety First" mindset for all employees and maintain a safe environment for all employees and visitors.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

### Specific Strategic Issues Addressed

Energy savings / lower carbon footprint

Broadband

Cooperation

Emergency response/preparedness

Security in buildings and for employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Fuel Tank Storage - Maintain compliance	Pass inspections permits are maintained	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2025
Upkeep of Facilities Interior Maintenance - Maintain clean and professional looking facilities	Complaints on services provided, work orders handle quickly, efficient and fiscally responsible	Continue work on major repair/refurbishment projects that have been identified.	12/31/2025
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2025
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the systems	Update tower, radio and fiber systems as needed to keep current.	12/31/2025
Utilities - Effectively manage facility usage	Implementation/Tracking of green projects (i.e.. Lighting, digital controls, implement alternate energy sources-solar) keep or reduce energy usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2025
Utilities - Changes to Exterior lighting of Facility	All Exterior lighting at the facility will be changed from HID to LED	All parking lot and Exterior wall packs will be converted to LED from their current HID.	12/31/2025
Vending - Maintain minimal vending	Maintain a zero impact on the levy, revenues equal or exceed expenses	Evaluate the needs of the buildings to determine needed changes.	12/31/2025

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$65,030	0.55	
			<b>TOTAL REVENUES</b>	<b>\$65,030</b>		
			Wages & Benefits	\$44,095		
			Operating Expenses	\$20,935		
			<b>TOTAL EXPENSES</b>	<b>\$65,030</b>		
	<b>COUNTY LEVY</b>	<b>\$0</b>				
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	\$829,574	0.45	
			<b>TOTAL EXPENSES</b>	<b>\$829,574</b>		
			<b>TOTAL EXPENSES</b>	<b>\$829,574</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$121,600	10.80	Work orders and Maintenance cost per square foot
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$121,600</b>		
			Wages & Benefits	\$1,035,388		
			Operating Expenses	\$556,106		
			<b>TOTAL EXPENSES</b>	<b>\$1,591,494</b>		
<b>TOTAL EXPENSES</b>	<b>\$1,469,894</b>					
	<b>COUNTY LEVY</b>	<b>\$1,469,894</b>				
Communications	Maintain of infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	User Fees	\$1,000	2.20	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Grants	\$0		
			Rent	\$712,750		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$713,750</b>		
			Wages & Benefits	\$259,051		
			Operating Expenses	\$230,175		
			<b>TOTAL EXPENSES</b>	<b>\$489,226</b>		
			<b>TOTAL EXPENSES</b>	<b>(\$224,524)</b>		

### Building Services

Outlay	Facility Renovations & Security - \$2,633,459 Carryforward	\$2,633,459	Grants	\$0	14.00
	Implement Energy Cost Saving Measures - \$1,475,000 Fund Balance and \$692,719 Carryforward Funds	\$2,167,719	Use of Fund Balance	\$2,831,204	
	Communications Upgrade/Battery - \$495,897 Carryforward, \$632,124 Fund Balance, \$50,000 Levy	\$1,178,021	Use of Carryforward	\$4,374,288	
	Law Enforcement Center (LEC) Roof Replacement - \$724,080 Fund Balance, \$178,445 Carryforward Funds	\$902,525	<b>TOTAL REVENUES</b>	<b>\$7,205,492</b>	
	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds	\$176,580	Wages & Benefits	\$0	
	Courtroom Video Arraignment Upgrade - Carryforward funds	\$59,832	Operating Expenses	\$7,315,492	
	Carpet Replacement (LEC) - Carryforward funds	\$42,700	<b>TOTAL EXPENSES</b>	<b>\$7,315,492</b>	
	LEC Kitchen Equipment Replacement - Carryforward funds	\$38,040	<b>COUNTY LEVY</b>	<b>\$110,000</b>	
	Tuck pointing / Caulking of Facilities - \$30,000 Levy	\$30,000			
	Dispatch Center Radio Console Replacement - \$30,000 Levy	\$30,000			
Re-gasket, check bearings on chillers - Carryforward funds	\$29,316				
Carpet Replacement (Court House/West Square Building) - Carryforward funds	\$27,300				
<b>Totals</b>			<b>TOTAL REVENUES</b>	<b>\$8,105,872</b>	
			<b>TOTAL EXPENSES</b>	<b>\$10,290,816</b>	
			<b>COUNTY LEVY</b>	<b>\$2,184,944</b>	

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	2281 Work Orders	2350 Work Orders	2450 Work Orders
Number of pieces of mail processed	138,208	140,000	140,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	LEC, HSR, WS Exterior LED Lighting, LEC Controls upgrade, LEC Mini-split AC unit upgrades (5)	Continue lighting upgrades in all facilities, CH/HSR security upgrade, WS VFD upgrade complete, LEC boiler upgrade, LEC Mini-split AC unit upgrades (3)	CH & HSR HVAC controls Engineering, Security/Space Needs office upgrades, WS cooling tower rebuild, Remaining LEC Mini-split AC unit upgrades
Communications - All systems (Radio, Phone, Fiber) are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable.	625 work orders, 5 fiber lease, 11 tower leases, Generator and Tower on Tower Rd	700 work orders, 5 fiber lease, 11 tower leases, Portable and Mobile radio upgrade, Tower lighting & Alarm	800 work orders, 5 fiber lease, 11 tower leases

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 425,030. This cost does not include outlay / capital projects)	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$4.94	\$4.18	\$5.91
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable. All systems run 24/7/365 total runtime of 525,600 minutes.	Outages, equipment failures and coverage complaints would indicated that there are issues with the infrastructure requiring improvements or upgrades.	No outages on systems one fiber lease expired and not renewed	Minor outages for maintenance on fiber, Redundant fiber route added through new Highway facility	Minor outages for maintenance on fiber, one fiber lease added and one tower lease added

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of		Amended to	Amended to		Amount	Impact
				August 2024	Budget	2025 Budget	2025 Budget			
<b>BUILDING SERVICES</b>										
<u>Revenues</u>										
Tax Levy	1,615,793	1,827,292	2,202,233	2,202,233	2,184,943	(17,290)	-0.79%	Courtroom Sound & Video Upgrade	59,832	0
Grants & Aids	766,398	721,125	158,285	158,285	0	(158,285)	-100.00%	Implement Energy Cost Saving	692,719	0
User Fees	5,643	5,058	3,000	3,000	3,000	0	0.00%	Elevator Upgrades	176,580	0
Intergovernmental	64,102	56,089	61,520	61,770	66,030	4,510	7.33%	Facility Renovations	2,633,459	0
Interest	86,405	0	0	0	0	0	0.00%	Tuckpointing & Caulking	30,000	30,000
Rent	733,820	802,085	690,275	677,600	831,250	140,975	20.42%	Re-Gasket, Check Bearings on Chillers	29,316	0
Miscellaneous	1,313	105	500	160	100	(400)	-80.00%	Carpet Replacement	27,300	0
Use of Fund Balance	1,187,426	1,168,501	6,989,491	0	7,205,492	216,001	3.09%	Communications Upgrades - Towers	632,124	0
Total Revenues	4,460,900	4,580,255	10,105,304	3,103,048	10,290,815	185,511	1.84%	Communications Upgrades	545,897	50,000
<u>Expenses</u>										
Labor	723,361	726,063	928,718	928,718	997,272	68,554	7.38%	Dispatch Center - Radio Console	30,000	30,000
Labor Benefits	269,675	270,665	360,476	360,476	401,035	40,559	11.25%	Upgrade building controls of CH	1,475,000	0
Supplies & Services	1,311,941	1,466,856	1,558,334	1,503,974	1,577,016	18,682	1.20%	LEC Kitchen Equipment	38,040	0
Capital Outlay	2,155,923	2,116,671	7,257,776	0	7,315,492	57,716	0.80%	LEC Roof Replacement	902,525	0
Addition to Fund Balance	0	0	0	309,880	0	0	0.00%	LEC Carpet Replacement	42,700	0
Total Expenses	4,460,900	4,580,255	10,105,304	3,103,048	10,290,815	185,511	1.84%	2025 Total	7,315,492	110,000
Beginning of Year Fund Balance				Included in General Fund Total				2026	1,492,579	110,000
End of Year Fund Balance								2027	3,430,000	180,000
								2028	685,000	110,000
								2029	585,000	110,000

**Changes and Highlights to the Department's Budget:**

The 2025 budget includes the following:

-Continuation of funding for communications system upgrades, fiber system upgrades and radio console replacement funds.

Change 1: 2025 Budgeted capital outlay projects equal \$7.3 million, an increase of \$58,000 compared to 2024.

Change 2: The cost of utilities is increasing to \$866,650, an increase of \$27,000 (3%) compared to 2024.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Building Services Outlay Change</b>	<b>Utility Costs</b>		
Tax Levy	2,202,233	(44,379)	-	27,090	-	2,184,944
Use of Fund Balance or Carryforward Funds	6,989,491	-	216,001			7,205,492
All Other Revenues	913,580	145,084	(158,285)			900,379
<b>Total Funding</b>	<b>10,105,304</b>	<b>100,705</b>	<b>57,716</b>	<b>27,090</b>	<b>-</b>	<b>10,290,815</b>
Labor Costs	1,289,194	109,113				1,398,307
Supplies & Services	1,558,334	(8,408)		27,090		1,577,016
Capital Outlay	7,257,776	-	57,716			7,315,492
Transfers to Other Funds	-	-				-
Addition to Fund Balance	-	-				-
<b>Total Expenses</b>	<b>10,105,304</b>	<b>100,705</b>	<b>57,716</b>	<b>27,090</b>	<b>-</b>	<b>10,290,815</b>

**Issues on the Horizon for the Department:**

Continue to research cost of an additional tower and equipment to help with lack of radio coverage in Hillpoint area.

Continue to work on energy savings measures to reduce / maintain utility costs.

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>CDBG-ED (Economic Development) REVOLVING LOANS</b>										
<u>Revenues</u>										
Grants & Aids	607,763	84,732	0	0	0	0	0.00%	None	0	0
Interest	0	0	0	0	0	0	0.00%			
Miscellaneous	0	0	0	0	0	0	0.00%	2025 Total	0	0
Transfer from Other Funds	0	0	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0.00%			
Use of Fund Balance	30,479	0	0	0	0	0	0.00%	2026	0	0
								2027	0	0
Total Revenues	638,242	84,732	0	0	0	0	0.00%	2028	0	0
								2029	0	0
<u>Expenses</u>										
Supplies & Services	0	0	0	0	0	0	0.00%			
Capital Outlay	638,242	85	0	0	0	0	0.00%			
Addition to Fund Balance	0	84,647	0	0	0	0	0.00%			
Total Expenses	638,242	84,732	0	0	0	0	0.00%			
Beginning of Year Fund Balance	(54,168)	(84,647)		0	0					
End of Year Fund Balance	(84,647)	0		0	0					

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>CDBG-HOUSING REHABILITATION</b>										
<u>Revenues</u>										
Interest	23	31	0	0	0	0	0.00%	None	0	0
Miscellaneous	15,584	14,665	20,000	20,000	20,000	0	0.00%			
Use of Fund Balance	0	8,923	0	0	0	0	0.00%	2025 Total	0	0
Total Revenues	15,607	23,619	20,000	20,000	20,000	0	0.00%			
<u>Expenses</u>										
Supplies & Services	1,030	23,619	20,000	20,000	20,000	0	0.00%	2026	0	0
Addition to Fund Balance	14,577	0	0	0	0	0	0.00%	2027	0	0
								2028	0	0
								2029	0	0
Total Expenses	15,607	23,619	20,000	20,000	20,000	0	0.00%			
Beginning of Year Fund Balance	18,039	32,615		23,691	23,691					
End of Year Fund Balance	32,615	23,691		23,691	23,691					

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: CDBG HOUSING REHAB**

**Changes and Highlights to the Department's Budget:**

The Community Development Block Grant Housing Rehabilitation Program provides funding for housing rehabilitation to residents who qualify based on program income parameters. Repayments from Housing Rehabilitation loans are re-loaned as approved. This budget includes an average loan based on repayment dollars, assuming repayment dollars are available.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	20,000	0				20,000
<b>Total Funding</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
Labor Costs	0	0				0
Supplies & Services	20,000	0				20,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>

**Issues on the Horizon for the Department:**



## Child Support

### Department Vision - Where the department would ideally like to be

Provide services to lessen the number of children living in poverty and increase the number of children receiving support from both parents.

### Department Mission - Major reasons for the department's existence and purpose in County government

Provide effective and quality services to the public with respect to establishment and enforcement of child support, medical support, establishment of paternity, and all other functions of the child support program.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Development of cultural, social, and community values

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain performance standards to realize maximum incentives.		Receipt of performance money based on:	Ongoing
	Exceeded 90% and maximized incentive money	90% Paternity establishment rate	
	Exceeded 80% and maximized incentive money	80% Court order rate	
	Exceeded 80% and maximized incentive money	80% Current support collection rate	
	Exceeded 80% and maximized incentive money	80% Collection rate on arrears	

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Child Support	The Agency receives referrals from the Department of Human Services when children are receiving public assistance benefits and/or when children are in substitute care (foster care or kinship care). The Agency also accepts applications for services from parents or guardians. Responsibilities of the Agency include: establishing paternity on cases where no father is named on the child's birth certificate; establishing and enforcing court orders, including child support orders, health insurance provisions, and collections of birth related expenses; and modifying existing court orders to comply with the percentage guidelines contained in DCF 150.	7 USC 2011-2029  42 USC 601-619, 651-670  Wis Stat §49.22	Grants	\$988,068	11.00	Paternity establishment  Court order establishment  Collection of current support  Collection of arrears
			User Fees	\$12,030		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,000,098</b>		
			Wages & Benefits	\$920,841		
			Operating Expenses	\$268,416		
			<b>TOTAL EXPENSES</b>	<b>\$1,189,257</b>		
			<b>COUNTY LEVY</b>	<b>\$189,159</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$1,000,098</b>	11.00	
			<b>TOTAL EXPENSES</b>	<b>\$1,189,257</b>		
			<b>COUNTY LEVY</b>	<b>\$189,159</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Number of active IV-D cases	3,252	3,178	3,178
Total Collections for IV-D Cases for Sauk County	\$10,125,100	N/A	N/A

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	107.54%	105.20%	105.84%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	91.51%	92.50%	93.52%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.69%	81.50%	81.00%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	84.36%	80.00%	80.00%

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property		
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy		
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact		
				August 2024		2025 Budget	2025 Budget					
<b>CHILD SUPPORT</b>												
<u>Revenues</u>												
Tax Levy	179,452	164,083	142,655	142,655	189,159	46,504	32.60%	None	0	0		
Grants & Aids	797,835	759,850	946,213	1,014,602	988,068	41,855	4.42%					
Licenses & Permits	0	0	0	2	0	0	0.00%					
User Fees	15,961	15,543	10,030	14,000	12,030	2,000	19.94%	2025 Total	0	0		
Use of Fund Balance	0	0	21,162	0	0	(21,162)	-100.00%					
<b>Total Revenues</b>	<b>993,248</b>	<b>939,476</b>	<b>1,120,060</b>	<b>1,171,259</b>	<b>1,189,257</b>	<b>69,197</b>	<b>6.18%</b>	2026	0	0		
								2027	0	0		
								2028	0	0		
								2029	0	0		
<u>Expenses</u>												
Labor	558,812	509,254	660,195	642,818	651,114	(9,081)	-1.38%					
Labor Benefits	188,203	165,299	200,794	235,907	269,727	68,933	34.33%					
Supplies & Services	213,364	231,746	259,071	253,512	268,416	9,345	3.61%					
Addition to Fund Balance	32,869	33,177	0	39,022	0	0	0.00%					
<b>Total Expenses</b>	<b>993,248</b>	<b>939,476</b>	<b>1,120,060</b>	<b>1,171,259</b>	<b>1,189,257</b>	<b>69,197</b>	<b>6.18%</b>					
Beginning of Year Fund Balance				Included in General Fund Total								
End of Year Fund Balance												

**Changes and Highlights to the Department's Budget:**

For 2025, there is no expected change in the 66% federal match on agency expenses.

**Change 1:** Anticipated retirement budgeted in 2024 not likely in 2024 or 2025.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Anticipated Retirement</b>			
Tax Levy	142,655	46,504				189,159
Use of Fund Balance or Carryforward Funds	21,162	(12,338)	(8,824)			0
All Other Revenues	956,243	60,983	(17,128)			1,000,098
<b>Total Funding</b>	<b>1,120,060</b>	<b>95,149</b>	<b>(25,952)</b>	<b>0</b>	<b>0</b>	<b>1,189,257</b>
Labor Costs	860,989	85,804	(25,952)			920,841
Supplies & Services	259,071	9,345				268,416
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>1,120,060</b>	<b>95,149</b>	<b>(25,952)</b>	<b>0</b>	<b>0</b>	<b>1,189,257</b>

**Issues on the Horizon for the Department:**

## Circuit Courts

### Department Vision - Where the department would ideally like to be

The vision for the court system for Sauk County is to provide a forum that is fair and accessible to all who seek or need the services of the court and to do so within reasonable periods of time consistent with the needs of litigants and requirements of law.

### Department Mission - Major reasons for the department's existence and purpose in County government

The mission of Wisconsin's Court system and the court system of Sauk County is to protect individual rights, privileges and liberties, to maintain the rule of law, and to provide a forum for the resolution of disputes that is fair, accessible, independent and effective.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Promote safe community

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation  
Justice & Public Safety - Security for county buildings / employees

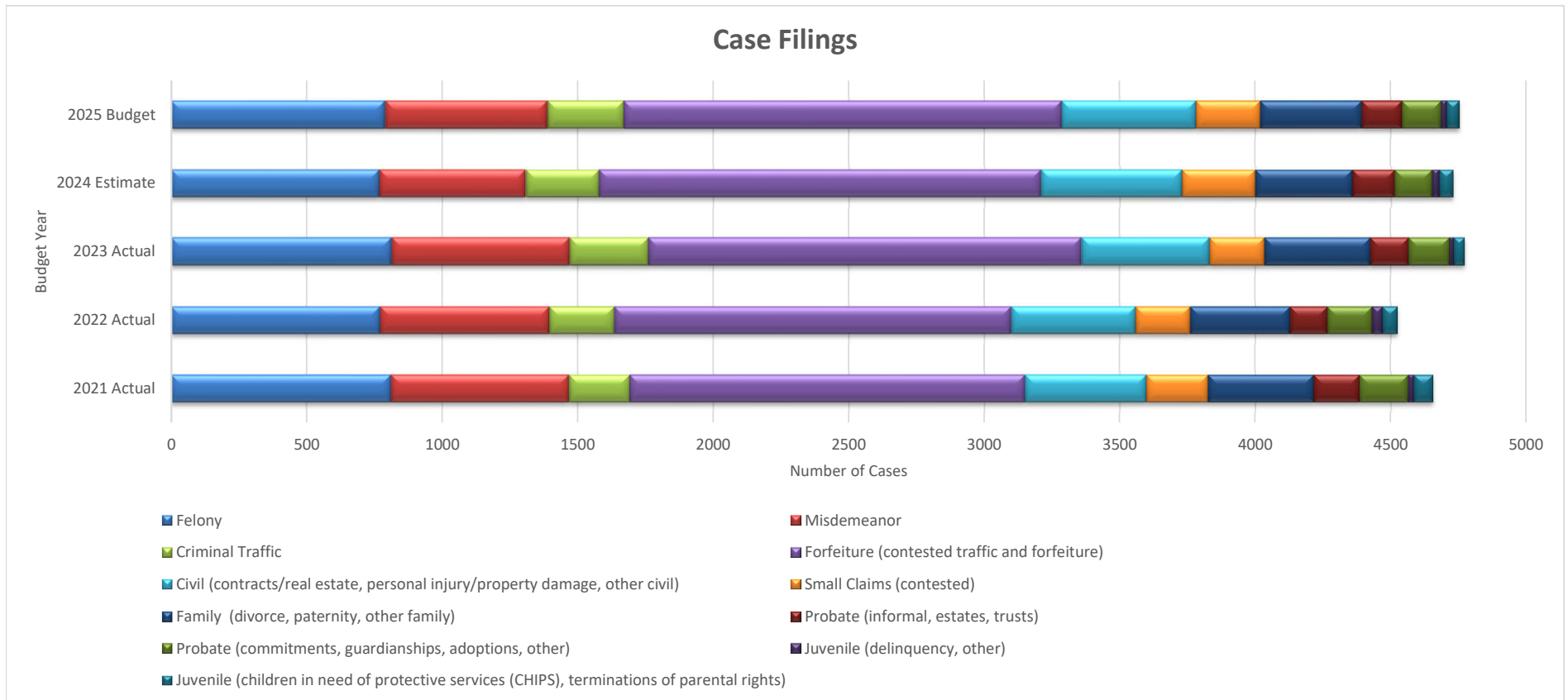
### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$229,954	3.32	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$229,954</b>		
			Wages & Benefits	\$292,272		
			Operating Expenses	\$799,398		
			<b>TOTAL EXPENSES</b>	<b>\$1,091,670</b>		
			<b>COUNTY LEVY</b>	<b>\$861,716</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$229,954</b>	3.32	
			<b>TOTAL EXPENSES</b>	<b>\$1,091,670</b>		
			<b>COUNTY LEVY</b>	<b>\$861,716</b>		

## Circuit Courts

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
<b>Number of cases filed, by category:</b>			
Felony	814	768	791
Misdemeanor	656	540	598
Criminal Traffic	291	270	281
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,599	1,630	1,615
Civil (contracts/real estate, personal injury/property damage, other civil)	471	520	496
Small Claims	203	270	237
Family (divorce, paternity, other family)	390	358	374
Probate (informal, estates, trusts)	142	156	149
Probate (commitments, guardianships, adoptions, other)	150	138	144
Juvenile (delinquency, other)	16	26	21
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	41	52	47
<b>Total Cases Filed</b>	<b>4,773</b>	<b>4,728</b>	<b>4,753</b>



## Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Jury Costs	These figures demonstrate the potential impact of jury trials on the circuit court budget. In four of the past five years the court had less than one jury trial per month. If the number of actual jury trials would increase in any given year, the impact on actual expenditures would be significant.	\$ 35,679	\$ 78,000	\$ 30,000
Number of Jury Trials / Number of Trial Days		11 / 17	19 / 46	12 / 20

Circuit Court						
Jury History Costs						
Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2014	15	37	30,602	10,560	2,720	43,882
2015	6	17	10,000	3,903	666	14,569
2016	9	27	29,953	10,548	2,828	43,329
2017	8	19	20,151	7,664	1,924	29,739
2018	18	32	29,040	10,383	2,819	42,242
2019	12	15	17,370	6,601	1,499	25,470
2020	1	1	1,760	568	132	2,460
2021	7	17	16,160	5,985	1,728	23,873
2022	19	48	48,394	20,054	7,428	75,876
2023	11	17	23,040	10,367	2,272	35,679
6 months 2024	11	28	29,160	13,546	4,034	46,740

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>CIRCUIT COURTS</b>										
<u>Revenues</u>										
Tax Levy	723,315	709,853	798,884	798,884	861,716	62,832	7.86%	None	0	0
Grants & Aids	223,537	227,302	229,590	229,590	229,954	364	0.16%			
Use of Fund Balance	0	0	54,000	20,851	0	(54,000)	-100.00%	2025 Total	0	0
Total Revenues	946,852	937,155	1,082,474	1,049,325	1,091,670	9,196	0.85%			
<u>Expenses</u>										
Labor	163,560	161,476	200,529	200,529	209,674	9,145	4.56%	2026	0	0
Labor Benefits	71,477	68,167	77,107	76,425	82,598	5,491	7.12%	2027	0	0
Supplies & Services	635,969	629,012	804,838	772,371	799,398	(5,440)	-0.68%	2028	0	0
Addition to Fund Balance	75,846	78,500	0	0	0	0	0.00%	2029	0	0
Total Expenses	946,852	937,155	1,082,474	1,049,325	1,091,670	9,196	0.85%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Circuit Courts**

**Changes and Highlights to the Department's Budget:**

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>						
Tax Levy	798,884	62,832				861,716
Use of Fund Balance or Carryforward Funds	54,000	(54,000)				0
All Other Revenues	229,590	364				229,954
<b>Total Funding</b>	<b>1,082,474</b>	<b>9,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,670</b>
Labor Costs	277,636	14,636				292,272
Supplies & Services	804,838	(5,440)				799,398
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>1,082,474</b>	<b>9,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,670</b>

**Issues on the Horizon for the Department:**

An issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges show that Sauk County has a judicial need of 4.0 judges; Sauk County currently has three circuit judges authorized by the state legislature. Sauk County is addressing this disparity through the use of the court commissioner. As the numbers show a growing need for judicial assistance, planning for a fourth judgeship should begin, at least in a preliminary way.



## Clerk of Courts

**Department Vision - Where the department would ideally like to be**

We want to provide and initiate new procedures that will enhance efficiency in the office and coordinate with state court operations. We will strive to improve the quality of the justice-related services to all participants and the general public in an easily accessible and respectful environment. Our ultimate goal is to develop and implement district and state recommended procedures which prove to have a positive impact on our overall operations of the courts and our customer relations. We look to maintain and increase the avenues of communications between the courts, the public and other agencies. This can be attained through positive interaction and respect.

**Department Mission - Major reasons for the department's existence and purpose in County government**

To provide the administrative link between the judiciary and the public in a manner that is professional, courteous and efficient, representing Sauk County as an outstanding provider of services.

**Elements of Countywide Mission Fulfilled**

Provide fiscally responsible / essential services  
Promote safe community

**Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board**

Justice & Public Safety - Emergency response and preparedness  
Justice & Public Safety - Diversion programs / alternatives to incarceration  
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continued enhancements of the Sauk Co. Clerk of Courts web page	Positive response from users.	Update Sauk County website for ease of navigation for collection information, quick links and overall user friendliness.	Ongoing
Increase restitution collections for victims	Monthly payments to victims	Collections via payment plans, income assignments and referral to State Debt Collection	Ongoing
Increase revenues	Collection percentages rise	Utilize State Debt Collection services as well as private collection agencies to increase revenues	Ongoing

## Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Court Support	The office files and records all documents received for all case types. We clerk all court proceedings implementing new procedures such as in-court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public records and searches to the public, both in person and also phone inquiry requests. The office monitors and maintains all court records and files.	Wis. Stats. 59.40	User Fees / Misc	\$97,877	7.70	New cases filed and cases disposed
			Grants	\$207,175		
			<b>TOTAL REVENUES</b>	<b>\$305,052</b>		
			Wages & Benefits	\$702,937		
			Operating Expenses	\$133,126		
			<b>TOTAL EXPENSES</b>	<b>\$836,062</b>		
<b>COUNTY LEVY</b>	<b>\$531,010</b>					
Collections	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; executes judgments and implements all tools available to ensure collections. A Guardian ad Litem and/or Court-Appointed Attorney is appointed in appropriate cases and the appointed attorney acts on behalf of the incompetent party, minor party or defendant. The GAL attorneys are contracted annually for a monthly fee. Parties are billed when ordered, unless the fee is waived and the state reimburses a prorated amount set by the state annually. Financial records are maintained, collected and disbursed for all fees and costs.	Wis. Admin. Code Chapters 48, 51, 54, 55, 767 and 938	User Fees / Misc	\$728,360	3.30	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$728,360</b>		
			Wages & Benefits	\$295,081		
			Operating Expenses	\$370,000		
			<b>TOTAL EXPENSES</b>	<b>\$665,081</b>		
<b>COUNTY LEVY</b>	<b>(\$63,279)</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$1,033,412</b>	11.00	
			<b>TOTAL EXPENSES</b>	<b>\$1,501,144</b>		
			<b>COUNTY LEVY</b>	<b>\$467,732</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
New cases filed	15,631	17,000	18,000
Total Receipts	\$3,469,910	\$3,500,000	\$3,600,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$610,022	\$620,000	\$700,000
Collections via Credit Service International	\$181,460	\$185,000	\$185,000
Clerk of Courts Restitution Collections for Victims	\$186,060	\$185,000	\$200,000
Clerk of Court Revenue	\$786,967	\$850,000	\$850,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$4,641,223	\$4,600,000	\$4,800,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	3,716	3,000	3,000
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	2,557	2,700	3,000

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>CLERK OF COURTS</b>										
<u>Revenues</u>										
Tax Levy	375,120	411,298	498,299	498,299	467,732	(30,567)	-6.13%	None	0	0
Grants & Aids	134,348	138,189	195,175	214,175	207,175	12,000	6.15%			
Licenses & Permits	0	40	20	60	60	40	200.00%	2025 Total	0	0
Fees, Fines & Forfeitures	312,101	309,960	306,000	300,000	310,000	4,000	1.31%			
User Fees	339,053	369,707	379,385	368,935	378,080	(1,305)	-0.34%			
Intergovernmental	17,447	18,409	17,534	17,000	18,097	563	3.21%	2026	0	0
Miscellaneous	131,046	90,534	100,000	115,000	120,000	20,000	20.00%	2027	0	0
Use of Fund Balance	125,144	78,580	0	0	0	0	0.00%	2028	0	0
								2029	0	0
Total Revenues	1,434,259	1,416,717	1,496,413	1,513,469	1,501,144	4,731	0.32%			
<u>Expenses</u>										
Labor	628,755	634,990	727,986	669,969	698,793	(29,193)	-4.01%			
Labor Benefits	280,480	285,077	330,262	300,995	299,224	(31,038)	-9.40%			
Supplies & Services	525,024	496,650	438,165	499,943	503,127	64,962	14.83%			
Addition to Fund Balance	0	0	0	42,562	0	0	0.00%			
Total Expenses	1,434,259	1,416,717	1,496,413	1,513,469	1,501,144	4,731	0.32%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

**Change 1:** Budget in 2024 included a full time interpreter position funded with Supplemental Shared Revenue. For the 2025 budget, due to inability to hire a State certified interpreter, elected to contract for interpreter services in a more structured schedule. Shifted costs from labor to contracted and it remains funded through supplemental shared revenue and state interpreter aid.

**Change 2:** Recent trends indicate an increase in interest on collected accounts payable.

	2024 Revised Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Request
<b>Description of Change</b>			<b>Interpreter Services</b>	<b>Interest A/R</b>		
Tax Levy	498,299	(10,567)	0	(20,000)		467,732
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	998,114	48,473	(33,175)	20,000	0	1,033,412
<b>Total Funding</b>	<b>1,496,413</b>	<b>37,906</b>	<b>(33,175)</b>	<b>0</b>	<b>0</b>	<b>1,501,144</b>
Labor Costs	1,058,248	27,059	(87,289)			998,018
Supplies & Services	438,165	10,847	54,114			503,126
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>1,496,413</b>	<b>37,906</b>	<b>(33,175)</b>	<b>0</b>	<b>0</b>	<b>1,501,144</b>

**Issues on the Horizon for the Department:**

Due to an increase in court activity, the Courts will continue to see an increase in expenses for statutory expert witness fees, court appointments and court-ordered Guardian ad Litem (GAL).  
Balancing interpreter needs and costs will remain challenging.

## Coroner

### Department Vision - Where the department would ideally like to be

The vision of the Coroner's Office is to provide the services of our Office to the public as mandated by State Statutes, within the limits of our appropriated budget.

### Department Mission - Major reasons for the department's existence and purpose in County government

The mission of the Coroners Office is to maintain the highest standard of professionalism and integrity in determining the cause and manner of death, while maintaining respect for the grieving families in their time of need. We want the people of the County to know that by our words and actions that we are sincere and loyal to them and give our highest regard to each and every death we investigate.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continuity of Operations	Timely operations with no complaints	Increase cross functions of all Deputies, continuing professionalism of the Office	ongoing
Research valued services for our Department. Assist in education of other medical professions through job shadowing.	At least twice per year educational event attended	Increase services to the citizens	ongoing

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families, both residents of and visitors to our County, as needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to assist in providing care for the families of terminal patients in our county. Work with the Sheriffs Department and all other local Law Enforcement Departments in our investigations of deaths, keeping the chain of evidence intact at all times. Support and assist in the Organ and Tissue Donation Program, helping many others in our assistance in this program.	Wis Stats 59.34, 979	User Fees / Misc	\$45,000	1.00	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$45,000</b>		
			Wages & Benefits	\$134,872		
			Operating Expenses	\$86,046		
			<b>TOTAL EXPENSES</b>	<b>\$220,918</b>		
Outlay	None		<b>COUNTY LEVY</b>	<b>\$175,918</b>	1.00	
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			<b>TOTAL EXPENSES</b>	<b>\$0</b>		
Totals			<b>COUNTY LEVY</b>	<b>\$0</b>	1.00	
			<b>TOTAL REVENUES</b>	<b>\$45,000</b>		
			<b>TOTAL EXPENSES</b>	<b>\$220,918</b>		
			<b>COUNTY LEVY</b>	<b>\$175,918</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Coroner cases - cremation and death investigations	1,116	1,128	1,100
Number of autopsies	26	24	30
Number of toxicologies	44	52	52
Number of cremation permits	432	422	426
Number of signed death certificates (signed by County Coroner)	179	222	222
Natural Deaths (signed by County Coroner or Medical Doctor)	678	1,128	560
Accidents	77	62	80
Suicide	11	20	12
Homicide	0	1	2
Undetermined	1	1	2

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	5 days	5 days

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CORONER</b>										
<u>Revenues</u>										
Tax Levy	188,526	171,388	173,074	173,074	175,918	2,844	1.64%	None	0	0
Grants & Aids	5,900	0	0	0	0	0	0.00%			
Licenses & Permits	40,625	51,000	45,000	45,000	45,000	0	0.00%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>235,051</b>	<b>222,388</b>	<b>218,074</b>	<b>218,074</b>	<b>220,918</b>	<b>2,844</b>	<b>1.30%</b>		45,000	45,000
<u>Expenses</u>										
Labor	81,581	91,056	97,734	97,734	98,800	1,066	1.09%	2026		
Labor Benefits	31,491	31,984	34,365	34,365	36,071	1,706	4.96%	2027	0	0
Supplies & Services	59,351	66,477	85,975	85,975	86,047	72	0.08%	2028	0	0
Capital Outlay	41,087	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	21,541	32,871	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>235,051</b>	<b>222,388</b>	<b>218,074</b>	<b>218,074</b>	<b>220,918</b>	<b>2,844</b>	<b>1.30%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

**Change 1:** There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 64% of all deaths are cremations. The cremation fee rate increased from \$125 to \$130. If a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees.

**Change 2:** Law Enforcement continues to request autopsies and the blood tests as needed. Costs for the services have increased.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Cremation Permits</b>	<b>Autopsies/ Toxicologies</b>		
Tax Levy	173,074	1,001	843	1,000		175,918
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	45,000	0		0		45,000
<b>Total Funding</b>	<b>218,074</b>	<b>1,001</b>	<b>843</b>	<b>1,000</b>	<b>0</b>	<b>220,918</b>
Labor Costs	132,115	2,757				134,872
Supplies & Services	85,959	(1,756)	843	1,000		86,046
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>218,074</b>	<b>1,001</b>	<b>843</b>	<b>1,000</b>	<b>0</b>	<b>220,918</b>

**Issues on the Horizon for the Department:**

The increasing push for a higher level of training and professionalism equalizing all Coroner departments around the state continues. Case loads increase slightly each year, less than 10%, with this there has been an increase in hospice care cases. Evaluate staffing needs and options, increased caseload has resulted in increased administrative tasks. Evaluate coroner program as elected term expires December 31, 2026.

## Corporation Counsel

### Department Vision - Where the department would ideally like to be

Provide legal advice and guidance to County officials to assist them in making policy decisions, and provide legal support to the organization to facilitate and carry out those decisions.

### Department Mission - Major reasons for the department's existence and purpose in County government

Provide professional legal services to Sauk County government, including the Board of Supervisors, committees, departments, and connected boards and commissions, and provide legal representation of the public interest in statutorily and contractually defined areas.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Promote stewardship of natural resources

Promote development of cultural, social and community values that enhance human dignity

### Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

Conservation, Development, Recreation, Culture and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture and Education - Great Sauk Trail completion

Conservation, Development, Recreation, Culture and Education - Protect air, water and land

Conservation, Development, Recreation, Culture and Education - Comprehensive Outdoor Recreation Plan

Health & Human Services - Comprehensive Community Services

Public Works - Highway building

Public Works - Tri-County Airport

Public Works - Improve highways/road maintenance

Public Works - Wifi access (broadband)

Public Works - Great Sauk Trail (bridge and trail)

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support economic development activity through proactive legal support to the county	Objective projects will be completed in a timely manner and with appropriate assistance by Corporation Counsel staff.	Legal services related to strategic plan; Great Sauk State Trail completion; air, water and land resource protection in a timely manner	12/31/2025
Support the DHS with proactive legal support	DHS needs being met including all filing dates	Provide needed support to DHS for CHIP's/TPR, APS, & Chapter 51 cases	12/31/2025
Support Administration and Personnel with legal services for Human Resources issues	Timely services on Human Resources issues.	Provide legal analysis and opinions on the Human Resources related issues	12/31/2025
Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection	Computer system will continue to work properly without issues and all potential cyber attacks will be identified, isolated and eliminated.	There is a requirement for enhanced protection of county systems, information and facilities, through proactive training and testing of staff to identify areas which require additional compliance. Data regarding tests will be provided to staff (i.e. number of staff who failed if cyber attack tests)	12/31/2025



## Corporation Counsel

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
General Government Legal Services	The office serves as legal counsel for the county, provides legal guidance and advice to county officials and departments on all subjects related to county government and prosecutes or defends county interests in legal actions.	Wis Stat 59.42 Wis Stat 111.70	Use of Fund Balance	\$4,257	1.57	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			<b>TOTAL REVENUES</b>	<b>\$4,257</b>		
			Wages & Benefits	\$241,730		
			Operating Expenses	\$37,853		
			<b>TOTAL EXPENSES</b>	<b>\$279,583</b>		
			<b>COUNTY LEVY</b>	<b>\$275,326</b>		
Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	The office represents the Sauk County Department of Human Services in various types of actions that involve protection of individuals and the public. These kinds of matters include involuntary mental commitments, juvenile matters such as children in need of protection and services cases and termination of parental rights, guardianships and protective placements.	Wis Stat 48.09, 48.415, 51.20, 55.02	Use of Fund Balance	\$5,878	2.43	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			Other Revenues	\$150,000		
			<b>TOTAL REVENUES</b>	<b>\$155,878</b>		
			Wages & Benefits	\$280,211		
			Operating Expenses	\$186,179		
			<b>TOTAL EXPENSES</b>	<b>\$466,390</b>		
			<b>COUNTY LEVY</b>	<b>\$310,512</b>		
Child Support Enforcement	The office represents the State of Wisconsin and the Sauk County Child Support Agency in all child support enforcement and paternity matters.	IV-D of Federal Social Security Act	Other Revenues	\$147,945	1.00	Child Support Agency improves its metrics due to proactive legal support.
			<b>TOTAL REVENUES</b>	<b>\$147,945</b>		
			Wages & Benefits	\$147,345		
			Operating Expenses	\$600		
			<b>TOTAL EXPENSES</b>	<b>\$147,945</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$308,080</b>	5.00	
			<b>TOTAL EXPENSES</b>	<b>\$893,918</b>		
			<b>COUNTY LEVY</b>	<b>\$585,838</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Legal Inquiries, Opinions and other Legal Document Reviews	1000	650	700
Enforcement/Litigation Reviews/Conferences/Actions	100	150	175
Guardianship/Protective Placement Reviews/Actions	130	125	130
Civil Commitment Actions	100	125	130
TPR/CHIPS Reviews/Actions	125	150	140
Paternity Child Support	650	650	650

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies. Review claims, resolutions/contracts/policies/rules for legal compliance.	100%	100%	100%
Enforcement/Litigation Reviews/Conferences/Actions	Enforcement advice/guidance is provided and actions/litigations are conducted in accordance with applicable law and CCO policies.	100%	100%	100%
Civil Commitment Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
TPR/CHIPS Filings & Hearings	Actions are reviewed and processed in accordance with state statutes & CCO/DHS policies	100%	100%	100%
Guardianship/Protective Placement Reviews/Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
Paternity Child Support	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CORPORATION COUNSEL</b>										
<u>Revenues</u>										
Tax Levy	468,071	510,785	563,835	563,835	585,838	22,003	3.90%	None	0	0
Grants & Aids	0	0	0	0	0	0	0.00%			
Intergovernmental	210,839	263,099	289,818	289,818	297,945	8,127	2.80%	2025 Total	0	0
Use of Fund Balance	87,913	0	0	11,560	10,135	10,135	0.00%			
<b>Total Revenues</b>	<b>766,823</b>	<b>773,884</b>	<b>853,653</b>	<b>865,213</b>	<b>893,918</b>	<b>40,265</b>	<b>4.72%</b>	2026	0	0
<u>Expenses</u>										
Labor	459,231	431,029	479,120	479,130	505,489	26,369	5.50%	2027	0	0
Labor Benefits	135,814	135,181	148,448	148,448	163,797	15,349	10.34%	2028	0	0
Supplies & Services	171,778	180,235	226,085	237,635	224,632	(1,453)	-0.64%	2029	0	0
Addition to Fund Balance	0	27,439	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>766,823</b>	<b>773,884</b>	<b>853,653</b>	<b>865,213</b>	<b>893,918</b>	<b>40,265</b>	<b>4.72%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Corporation Counsel**

**Changes and Highlights to the Department's Budget:**

**Change 1:**The budget includes three (3) full time staff attorneys. The department will continue to use outside counsel for Child In Need of Protection and/or Services (CHIPS) and Termination of Parental Rights (TPR) attorney position.

Reduced budgeted psychological services expenses \$5,000 due to recent trends. Psychological expenses are difficult to budget for because they depend on case types and need.

**Change 2:**Long-term employee retirement, use fund balance for benefit payout.

	<b>2024 Revised Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Psychological Services</b>	<b>Long-term Employee Retirement</b>		
Tax Levy	563,835	27,003	(5,000)			585,838
Use of Fund Balance or Carryforward Funds	0	0		10,135		10,135
All Other Revenues	289,818	8,127				297,945
<b>Total Funding</b>	<b>853,653</b>	<b>35,130</b>	<b>(5,000)</b>	<b>10,135</b>	<b>0</b>	<b>893,918</b>
Labor Costs	627,568	31,583		10,135		669,286
Supplies & Services	226,085	3,547	(5,000)			224,632
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>853,653</b>	<b>35,130</b>	<b>(5,000)</b>	<b>10,135</b>	<b>0</b>	<b>893,918</b>

**Issues on the Horizon for the Department:**

None

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>COUNTY BOARD</b>										
<u>Revenues</u>										
Tax Levy	205,171	194,463	208,771	208,771	205,036	(3,735)	-1.79%	None	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
								2025 Total	0	0
Total Revenues	<u>205,171</u>	<u>194,463</u>	<u>208,771</u>	<u>208,771</u>	<u>205,036</u>	<u>(3,735)</u>	<u>-1.79%</u>			
<u>Expenses</u>										
Labor	95,760	92,873	120,711	118,840	121,320	609	0.50%	2026	0	0
Labor Benefits	7,478	7,217	9,460	8,367	9,516	56	0.59%	2028	0	0
Supplies & Services	48,779	51,626	78,600	68,460	74,200	(4,400)	-5.60%	2029	0	0
Capital Outlay	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	53,154	42,747	0	13,104	0	0	0.00%			
Total Expenses	<u>205,171</u>	<u>194,463</u>	<u>208,771</u>	<u>208,771</u>	<u>205,036</u>	<u>(3,735)</u>	<u>-1.79%</u>			
Beginning of Year Fund Balance				Included in General Fund Total						
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: County Board**

**Changes and Highlights to the Department's Budget:**

The Sauk County organizational structure was reorganized beginning in May 2024. Oversight committees decreased from thirteen to nine. However in 2024 there were additional special county board meetings, a similar trend was used for the 2025 budget.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>					
Tax Levy	208,771	(3,735)			205,036
Use of Fund Balance or Carryforward Funds	0	0	0		0
All Other Revenues	0	0			0
<b>Total Funding</b>	<b>208,771</b>	<b>(3,735)</b>	<b>0</b>	<b>0</b>	<b>205,036</b>
Labor Costs	130,171	665			130,836
Supplies & Services	78,600	(4,400)			74,200
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
<b>Total Expenses</b>	<b>208,771</b>	<b>(3,735)</b>	<b>0</b>	<b>0</b>	<b>205,036</b>

**Issues on the Horizon for the Department:**

County Board members will continue to be encouraged to utilize technology for accessing meeting documentation. This should increase availability of information to all Board members regardless of Committee membership, save on printing and mailing costs, and expedite access to documentation.

# County Clerk

Department Vision - Where the department would ideally like to be
To provide effective daily administrative duties and statutory functions to the public and all government agencies.
Department Mission - Major reasons for the department's existence and purpose in County government
To provide efficient and cost effective services in conjunction with other county government operations and perform all election related and general, administrative functions for the public as well as county and municipal government, in accordance with Wisconsin State Statutes.
Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing	1. Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc. 2. Provide informational handouts to public regarding documentation needed for services within the office.	12/31/2025
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2025

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
County Administration	1) Administer on behalf of the county multiple licenses and permits: marriage licenses, dissolution of domestic partnerships, dog license, open air assembly permits, county park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple county documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all county meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	User Fees	\$10,000	0.60	Marriage License Corrections
			Use of Carryforward	\$25		
			<b>TOTAL REVENUES</b>	<b>\$10,025</b>		
			Wages & Benefits	\$55,929		
			Operating Expenses	\$16,735		
			<b>TOTAL EXPENSES</b>	<b>\$72,664</b>		
<b>COUNTY LEVY</b>	<b>\$62,639</b>					

## County Clerk

County Board	<p>1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to board members.</p> <p>2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances.</p> <p>3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors.</p> <p>4) Receive document claims filed against Sauk County.</p> <p>5) Maintain record of rezoning petitions.</p>	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$0</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$78,056</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$16,735</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$94,791</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$94,791</b></td></tr> </table>	User Fees	\$0	<b>TOTAL REVENUES</b>	<b>\$0</b>	Wages & Benefits	\$78,056	Operating Expenses	\$16,735	<b>TOTAL EXPENSES</b>	<b>\$94,791</b>	<b>COUNTY LEVY</b>	<b>\$94,791</b>	0.85	Resolutions/Ordinances		
User Fees	\$0																		
<b>TOTAL REVENUES</b>	<b>\$0</b>																		
Wages & Benefits	\$78,056																		
Operating Expenses	\$16,735																		
<b>TOTAL EXPENSES</b>	<b>\$94,791</b>																		
<b>COUNTY LEVY</b>	<b>\$94,791</b>																		
Elections	<p>1) Serve as provider for 21 "WisVote Relier" municipalities. Draft and update WisVote Memorandum of Understanding, all WisVote responsibilities required as a provider, four-year voter purge, provisional tracking and reporting, cost of elections (GAB 190), absentee tracking, etc.</p> <p>2) Coordinate and publish all election notices.</p> <p>3) Draft, review, and receive nomination papers, declaration of candidacy and campaign registration statements and maintain filing system for same. Issue certificate of election and oath of office forms.</p> <p>4) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots.</p> <p>5) Draft, proof and distribute test, absentee and official ballots and election supplies for all elections. Coordinate testing of election tabulating equipment.</p> <p>6) Appoint "Board of Canvassers".</p> <p>7) Maintain official record of all county election results and election financial reports and report final canvass results to GAB.</p> <p>8) Conduct county re-count proceedings and maintain official minutes.</p>	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees/MOU's</td><td style="text-align: right;">\$107,929</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$107,929</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$190,877</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$82,016</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$272,893</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$164,964</b></td></tr> </table>	User Fees/MOU's	\$107,929	<b>TOTAL REVENUES</b>	<b>\$107,929</b>	Wages & Benefits	\$190,877	Operating Expenses	\$82,016	<b>TOTAL EXPENSES</b>	<b>\$272,893</b>	<b>COUNTY LEVY</b>	<b>\$164,964</b>	2.00	Election Correspondence & Law Updates		
User Fees/MOU's	\$107,929																		
<b>TOTAL REVENUES</b>	<b>\$107,929</b>																		
Wages & Benefits	\$190,877																		
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<b>TOTAL EXPENSES</b>	<b>\$272,893</b>																		
<b>COUNTY LEVY</b>	<b>\$164,964</b>																		
Passports	<p>1) Accept and compile application and documents for passports.</p> <p>2) Collect fees on behalf of US Departments of State and County Clerk Department.</p> <p>3) Provide photo services.</p> <p>4) Forward all documentation to the US Department of State for processing.</p>	Not mandated	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees</td><td style="text-align: right;">\$26,750</td></tr> <tr><td>Use of Fund Balance</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$26,750</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$48,029</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$1,000</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$49,029</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$22,279</b></td></tr> </table>	User Fees	\$26,750	Use of Fund Balance	\$0	<b>TOTAL REVENUES</b>	<b>\$26,750</b>	Wages & Benefits	\$48,029	Operating Expenses	\$1,000	<b>TOTAL EXPENSES</b>	<b>\$49,029</b>	<b>COUNTY LEVY</b>	<b>\$22,279</b>	0.55	Passport Corrections
User Fees	\$26,750																		
Use of Fund Balance	\$0																		
<b>TOTAL REVENUES</b>	<b>\$26,750</b>																		
Wages & Benefits	\$48,029																		
Operating Expenses	\$1,000																		
<b>TOTAL EXPENSES</b>	<b>\$49,029</b>																		
<b>COUNTY LEVY</b>	<b>\$22,279</b>																		
Totals			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$144,704</b></td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$489,377</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$344,673</b></td></tr> </table>	<b>TOTAL REVENUES</b>	<b>\$144,704</b>	<b>TOTAL EXPENSES</b>	<b>\$489,377</b>	<b>COUNTY LEVY</b>	<b>\$344,673</b>	4.00									
<b>TOTAL REVENUES</b>	<b>\$144,704</b>																		
<b>TOTAL EXPENSES</b>	<b>\$489,377</b>																		
<b>COUNTY LEVY</b>	<b>\$344,673</b>																		

## County Clerk

<b>Output Measures - How much are we doing?</b>					
<b>Description</b>		<b>2023 Estimate</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	
Marriage Licenses Issued		300	300	285	
Passport Applications		600	600	600	
Passport Photos		500	500	500	
Dog/Kennel Licenses Sold		5016	5016	4500	
Open Air Assembly Permits Issued		0	0	0	
Timber Notices Issued		80	80	75	
County Directory		5 printed/website	5 printed/website	1 printed/website	
County Board Proceedings Book		5 printed/website	5 printed/website	5 printed/website	
Resolutions & Ordinances Considered		179/30	179/30	120/20	
Elections Conducted		2	4	2	
Domestic Partnership Agreements Issued		Discontinued	Discontinued	Discontinued	
Termination of Domestic Partnerships Issued		0	0	0	
Number of WisVote Reliers		23	23	21	
February 21, 2023 Spring Primary Election		7% Voter Turnout			
April 4, 2023 Spring Election		21% Voter Turnout			
February 20, 2024 Spring Primary Election			13% Voter Turnout		
April 2, 2024 Spring Election			25% Voter Turnout		
August 13, 2024 Partisan Primary Election			22% Voter Turnout		
November 5, 2024 General Election			60% Voter Turnout		
February 18, 2025 Spring Primary Election				21% Voter Turnout	
April 1, 2025 Spring Election				38% Voter Turnout	
<b>Key Outcome Indicators / Selected Results - How well are we doing?</b>					
<b>Description</b>		<b>What do the results mean?</b>	<b>2023 Estimate</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>
Resolutions/Ordinances Routing System & Contract Database		Continue education on formatting and using resolution routing system & contract database. We anticipate most users to be able to conduct this workflow with minimal guidance after proper instruction.	5 Users still needing assistance	5 Users still needing assistance	5 Users still needing assistance
Election Correspondence & Law Updates		Number of Municipal Clerk errors we find when conducting the county canvass and election are minimal.	2023 Elections = 10 mistakes	2024 Elections = 10 mistakes	2025 Elections = 10 mistakes
Passport Corrections		How well we are processing applications.	Applications Returned - 5	Applications Returned - 5	Applications Returned - 5
Marriage License Corrections		Accuracy of information on marriage licenses	Corrections - 7	Corrections - 7	Corrections - 7



	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>COUNTY CLERK / ELECTIONS</b>										
<u>Revenues</u>										
Tax Levy	375,610	336,600	438,667	438,667	344,672	(93,995)	-21.43%	None	0	0
Grants & Aids	0	6,124	0	0	0	0	0.00%			
Licenses & Permits	18,455	16,790	9,500	10,000	10,000	500	5.26%	2025 Total	0	0
User Fees	42,947	56,818	26,775	30,285	26,775	0	0.00%			
Intergovernmental	94,738	91,991	89,669	93,476	107,929	18,260	20.36%			
Use of Fund Balance	0	0	21,641	6,570	0	(21,641)	-100.00%			
Total Revenues	531,750	508,323	586,252	578,998	489,376	(96,876)	-16.52%	2026	0	0
								2027	0	0
								2028	460,000	0
								2029	0	0
<u>Expenses</u>										
Labor	226,335	243,701	275,361	275,361	271,036	(4,325)	-1.57%			
Labor Benefits	110,271	109,192	123,686	123,686	101,858	(21,828)	-17.65%			
Supplies & Services	98,194	132,299	187,205	179,951	116,482	(70,723)	-37.78%			
Capital Outlay	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	96,950	23,131	0	0	0	0	0.00%			
Total Expenses	531,750	508,323	586,252	578,998	489,376	(96,876)	-16.52%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: COUNTY CLERK**

**Changes and Highlights to the Department's Budget:**

**Change 1:** 2025 will have two elections where 2024 had four elections. This decreases expenses as well as other revenues and levy.

**Change 2:** The county will have 20 municipality contracts to maintain the municipalities' data in the WIS Vote System. The contract is set for three years 2025-2027 and includes an increase due to county labor costs.

**Change 3:** Discontinue use of carryforward and fund balance set aside for long term employee retirement in 2024.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>4 Elections in 2024 to 2 Elections in 2025</b>	<b>WIS Vote System fees paid by Municipalities</b>	<b>Discontinue use of FB/CF for retirement</b>	
Tax Levy	438,667	(6,035)	(62,700)	(25,260)		344,672
Use of Fund Balance or Carryforward Funds	21,641	0			(21,641)	0
All Other Revenues	125,944	500	(7,000)	25,260		144,704
<b>Total Funding</b>	<b>586,252</b>	<b>(5,535)</b>	<b>(69,700)</b>	<b>0</b>	<b>(21,641)</b>	<b>489,376</b>
Labor Costs	399,044	(4,513)			(21,641)	372,890
Supplies & Services	187,208	(1,022)	(69,700)			116,486
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>586,252</b>	<b>(5,535)</b>	<b>(69,700)</b>	<b>0</b>	<b>(21,641)</b>	<b>489,376</b>

**Issues on the Horizon for the Department:**

Replacement of election equipment utilized by the County and all 39 Municipalities is planned for 2028, funded by use of general fund balance. Technology and security around the voting system may alter the timing.

## Court Commissioner / Family Court Counseling

### Department Vision - Where the department would ideally like to be

To provide correct, timely legal decisions and information to litigants and to county departments and to provide professional assistance to county and state departments and offices to fill in "gaps" in the delivery of legal services. To provide a mechanism for the prompt, informal resolution of child custody and physical placement disputes.

### Department Mission - Major reasons for the department's existence and purpose in County government

The Court Commissioner's office provides information regarding legal procedures for family court, domestic abuse, criminal, ordinance violations, traffic, small claims and probate matters, and conducts preliminary and final hearings in these matters. This department supervises the provision of mediation and legal custody and physical placement studies in divorce, legal separation, paternity and other actions affecting the family.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Promote safe community

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Coordinate procedures for mediators, including referral and reporting timelines	Survey mediators as to all cases referred which are pending beyond 45 days	Since the inception of the mediation program, each mediator has utilized his/her own procedures/reporting forms. Although these practices have all been substantially similar, there have been some differences. Coordinating all procedures and forms will make it easier to track referrals and provide easier instruction for new mediators replacing those who retire.	12/31/2025 and Ongoing
Expand remedies available to parties pursuing entry of orders in family law (paternity/child support) child custody and physical placement actions to include outside agencies/organizations	Conduct meeting(s) with organizations and/or parties involved	Create opportunities for parties ("pro se" or represented) filing actions for the entry of child custody and physical placement orders in these types of matters to receive further education on child care topics both before pursuing and during pursuit of these orders.	12/31/2025 and Ongoing
Standardize "pro se" family law processes	Conduct meeting(s) with organizations involved	Standardize forms and processes regarding the filing and prosecution of "pro se" family law actions to reduce the time that court personnel are required to spend per case.	12/31/2025 and Ongoing
Continue to provide a Pro Se Family Law Clinic	Review data on use of clinic, meeting staff and volunteers	Provide forms, interpreters, procedural assistance to pro se litigants, and basic legal assistance through attorney volunteers, and provide information and resources online on website	12/31/2025 and Ongoing

## Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Circuit Court Commissioner	The Court Commissioner's office is a department of county government. However, it operates pursuant to authority granted to and under the supervision of the Circuit Courts, a separate and co-equal branch of government. By constitution and statute, the Courts, including the Court Commissioner's office, acts as the designated decision maker for those who choose to bring matters to them.	Chs. 340-350, 757.68, 757.69, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$30,522	1.98	
			Grants	\$0		
			Use of Fund Balance	0		
			<b>TOTAL REVENUES</b>	<b>\$30,522</b>		
			Wages & Benefits	\$260,465		
			Operating Expenses	\$7,814		
	<b>TOTAL EXPENSES</b>	<b>\$268,279</b>				
	<b>COUNTY LEVY</b>	<b>\$237,757</b>				
Mediation	Mediation of legal custody and physical placement disputes: In any "action affecting the family" (i.e., Ch. 767, Wis. Stats. divorce, legal separation, paternity, child custody, etc.) in which child custody, physical placement rights or visitation rights are contested, or a party experiences difficulty in exercising those rights, the matter is referred to a mediator for assistance in resolving the problem.	Ch. 767.405 Wis. Stats.	User Fees / Misc.	\$15,500	0.02	Referrals completed
			Grants	\$2,500		
			Use of Fund Balance	0		
			Use of Carryforward Funds	0		
			<b>TOTAL REVENUES</b>	<b>\$18,000</b>		
			Wages & Benefits	\$3,265		
Operating Expenses	\$14,667					
	<b>TOTAL EXPENSES</b>	<b>\$17,932</b>				
	<b>COUNTY LEVY</b>	<b>(\$68)</b>				
Totals			<b>TOTAL REVENUES</b>	<b>\$48,522</b>	2.00	
			<b>TOTAL EXPENSES</b>	<b>\$286,211</b>		
			<b>COUNTY LEVY</b>	<b>\$237,689</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
<b>"Family law" cases</b>			
Temporary (initial) hearings	659	750	750
Final divorce hearings	160	150	150
Child support-related hearings	424	450	450
<b>"Civil Law" cases</b>			
Domestic abuse hearings	47	50	50
Small claims initial appearances	0	0	0
"Watts" reviews	81	80	80
<b>Other cases</b>			
Criminal case appearances	1,232	1,230	1,230
Traffic / forfeitures initial appearances	545	500	525
Mediation referrals made	113	100	105

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Contested cases scheduled for hearing/decided within desired or required time frame (generally, all matters are to be scheduled within 3-4 weeks, unless a later date is requested to allow time for service, etc.; all matters that come on for hearing must be decided within 30 days of hearing)	Matters are decided timely under current facts or circumstances	100%	100%	100%
Respond to correspondence/information requests within 3 working days (some inquiries require research and/or investigation before a written response can be completed, which may take longer than 3 working days)	Parties advised of legal remedies available to address current circumstances	95%	95%	95%
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	Issues addressed/resolved before situation out of control	100%	100%	100%

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE</b>										
<u>Revenues</u>										
Tax Levy	178,654	198,826	227,399	227,399	237,689	10,290	4.53%	None	0	0
Grants & Aids	0	2,843	2,500	4,557	2,500	0	0.00%			
User Fees	16,670	15,535	15,000	15,500	15,500	500	3.33%	2025 Total	0	0
Intergovernmental	22,362	27,211	29,062	29,062	30,522	1,460	5.02%			
Use of Fund Balance	21,569	2,986	0	0	0	0	0.00%			
Total Revenues	239,255	247,401	273,961	276,518	286,211	12,250	4.47%	2026	0	0
								2027	0	0
								2028	0	0
								2029	0	0
<u>Expenses</u>										
Labor	159,983	166,073	183,673	183,673	190,959	7,286	3.97%			
Labor Benefits	63,693	62,558	68,143	68,143	72,771	4,628	6.79%			
Supplies & Services	15,579	18,770	22,145	24,222	22,481	336	1.52%			
Addition to Fund Balance	0	0	0	480	0	0	0.00%			
Total Expenses	239,255	247,401	273,961	276,518	286,211	12,250	4.47%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Court Commissioner / Family Court Counseling**

**Changes and Highlights to the Department's Budget:**

So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program (and no changes are anticipated), it will continue to operate in a self-funded fashion.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>					
Tax Levy	227,399	10,290			237,689
Use of Fund Balance or Carryforward Funds	0	0			0
All Other Revenues	46,562	1,960			48,522
<b>Total Funding</b>	<b>273,961</b>	<b>12,250</b>	<b>0</b>	<b>0</b>	<b>286,211</b>
Labor Costs	251,816	11,914			263,730
Supplies & Services	22,145	336			22,481
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
<b>Total Expenses</b>	<b>273,961</b>	<b>12,250</b>	<b>0</b>	<b>0</b>	<b>286,211</b>

**Issues on the Horizon for the Department:**

The proliferation of "pro se" litigants continues to present an increasing strain on available time/resources. This Office opened a Pro Se Family Law Clinic in April 2023, to assist pro se litigants in family law matters. We will continue to assess its impact on court time/resources.

GENERAL OBLIGATION DEBT SCHEDULE  
Highway and Health Care Center Funds Combined

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
<b>Highway (Enterprise Fund)</b>				
2025	1,890,000	1,242,625	3,132,625	39,510,000
2026	1,950,000	1,185,025	3,135,025	37,560,000
2027	2,010,000	1,125,625	3,135,625	35,550,000
2028	2,070,000	1,064,425	3,134,425	33,480,000
2029	2,135,000	1,001,350	3,136,350	31,345,000
2030-2034	11,680,000	3,991,925	15,671,925	122,395,000
2035-2039	13,595,000	2,072,981	15,667,981	58,375,000
2040-2043	6,070,000	198,900	6,268,900	3,085,000
<b>Health Care Center (Enterprise Fund)</b>				
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0
2029	0	0	0	0
2030-2034	0	0	0	0
2035-2039	0	0	0	0
2040-2043	0	0	0	0
<b>Total</b>				
2025	2,910,000	1,337,275	4,247,275	41,645,000
2026	3,000,000	1,249,075	4,249,075	38,645,000
2027	3,095,000	1,158,175	4,253,175	35,550,000
2028	2,070,000	1,064,425	3,134,425	33,480,000
2029	2,135,000	1,001,350	3,136,350	31,345,000
2030-2034	11,680,000	3,991,925	15,671,925	122,395,000
2035-2039	13,595,000	2,072,981	15,667,981	58,375,000
2040-2043	6,070,000	198,900	6,268,900	3,085,000

The Highway budget includes repayment of \$45,000,000 of general obligation bonds issued April 5, 2022 for construction and equipping of replacement Highway facilities.

The Health Care Center budget includes repayment of \$5,080,000 of general obligation refunding bonds issued April, 2017 and \$2,665,000 of general obligation refunding bonds issued July, 2019 for construction of a replacement facility.

Both Highway and Health Care Center are accounted for as enterprise funds, so debt issuance and repayment is recorded in those funds, not the Debt Service fund.

Future Debt Plans

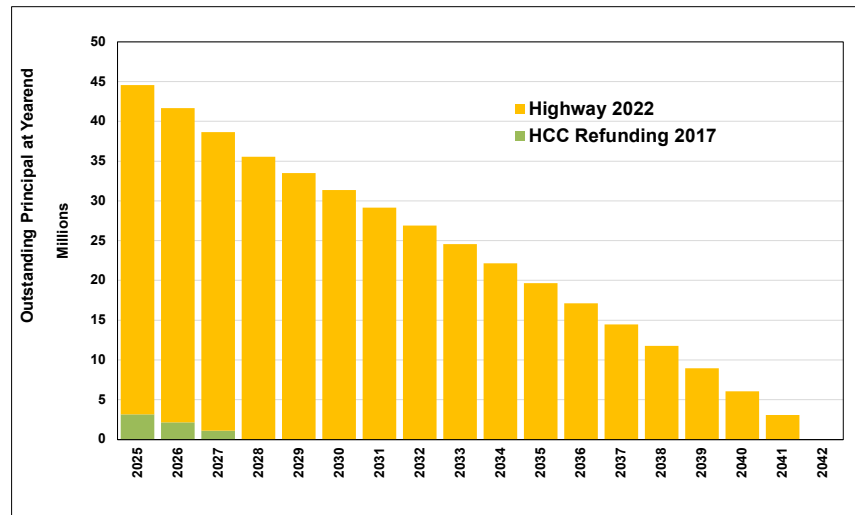
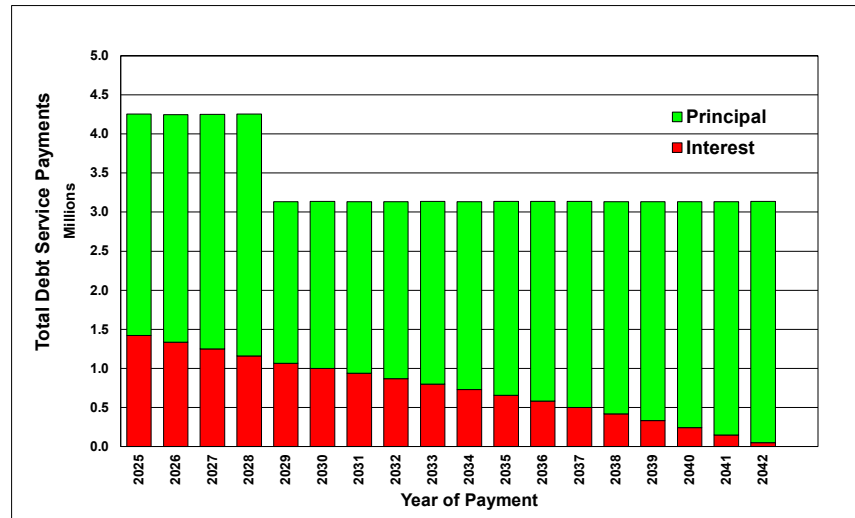
At this time, there are no specific projects planned that would require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

Whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered.

**Legal Debt Limits**

Section 67.03(1) of the Wisconsin Statutes restricts county general obligation debt to "5% of the value of the taxable property located (within the county) as equalized for state purposes." Values equalized for state purposes include tax incremental financing district increments, and do not necessarily equal value for computation of the levy rate.

2024 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$11,919,147,200</u>
5% Debt Limitation	100.00%	\$595,957,360
Outstanding General Obligation Debt at 1/1/2025	7.48%	<u>\$44,555,000</u>
Remaining Debt Margin	92.52%	<u>\$551,402,360</u>



**GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE**

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds				General Obligation Bonds			
Purpose:	Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000				Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000				Highway Department Facility \$45,000,000			
Dated:	April 20, 2017				July 30, 2019				April 5, 2022			
Original Issue \$:	\$5,080,000				\$2,665,000				\$45,000,000			
Moody's Rating:	Aa1				Aa1				Aa1			
Principal Due:	October 1				October 1				April 1			
Interest Due:	April 1 and October 1				April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2025 at par				Noncallable				April 1, 2031 at par			
CUSIP:	804328				804328				804328			
Paying Agent:	Associated Bank				Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center				Highway			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total	Principal	Interest		Total
2017		67,598		67,598				0				0
2018	25,000	151,150	2.000% *	176,150				0				0
2019	25,000	150,650	2.000% *	175,650				0				0
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308				0
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200				0
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950				0
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200	1,765,000	2,026,666	3.000% *	3,791,666
2024	995,000	124,500	3.000% **	1,119,500				0	1,835,000	1,298,500	3.000% *	3,133,500
2025	1,020,000	94,650	3.000% **	1,114,650				0	1,890,000	1,242,625	3.000% *	3,132,625
2026	1,050,000	64,050	3.000% **	1,114,050				0	1,950,000	1,185,025	3.000% *	3,135,025
2027	1,085,000	32,550	3.000% **	1,117,550				0	2,010,000	1,125,625	3.000% *	3,135,625
2028									2,070,000	1,064,425	3.000% *	3,134,425
2029									2,135,000	1,001,350	3.000% *	3,136,350
2030									2,195,000	936,400	3.000% *	3,131,400
2031									2,265,000	869,500	3.000% *	3,134,500
2032									2,335,000	800,500	3.000% *	3,135,500
2033									2,405,000	729,400	3.000% *	3,134,400
2034									2,480,000	656,125	3.000% *	3,136,125
2035									2,555,000	580,600	3.000% *	3,135,600
2036									2,635,000	501,103	3.125%	3,136,103
2037									2,715,000	417,509	3.125%	3,132,509
2038									2,800,000	331,338	3.125%	3,131,338
2039									2,890,000	242,431	3.125%	3,132,431
2040									2,985,000	148,769	3.250% **	3,133,769
2041									3,085,000	50,131	3.250% **	3,135,131
Totals	5,080,000	1,282,748	Average 2.990%	6,362,748	2,665,000	300,658	Average 4.911%	2,965,658	45,000,000	15,208,022	Average 3.101%	60,208,022

\* Indicates the lowest interest rate for each issue.  
 \*\* Indicates the highest (remaining if refunded) interest rate for each issue.

Callable maturities



# District Attorney

**Department Vision - Where the department would ideally like to be**

"That guilt shall not escape or innocence suffer; that Justice be done in all cases."

**Department Mission - Major reasons for the department's existence and purpose in County government**

To discharge the duties assigned to the DA's office by Chapter 978 of the Wisconsin Statutes and to increase public safety by helping to remove dangerous criminals and by focusing on dispositions which address the root causes of crime.

**Elements of Countywide Mission Fulfilled**

Provide fiscally responsible / essential services  
Promote safe community

**Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board**

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Request through State budget	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Victim contact	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	CJCC involvement	Extensive involvement with Sauk County CJCC to more effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing

## District Attorney

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Victim Witness	The program provides services to victims and witnesses of crime. Assisting victims and witnesses with Court hearings, providing information to victims and witnesses and collecting restitution information	Wisconsin Statutes Chapter 950 and the Wisconsin Crime Victims' Constitutional Amendment	Other Revenues	\$109,741	2.10	Attorneys are State Expense
			<b>TOTAL REVENUES</b>	<b>\$109,741</b>		
			Wages & Benefits	\$207,644		
			Operating Expenses	\$8,115		
			<b>TOTAL EXPENSES</b>	<b>\$215,759</b>		
<b>COUNTY LEVY</b>	<b>\$106,018</b>					
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	\$0	0.30	Number of Cases  Attorneys are State Expense
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$30,344		
			Operating Expenses	\$3,724		
<b>TOTAL EXPENSES</b>	<b>\$34,067</b>					
<b>COUNTY LEVY</b>	<b>\$34,067</b>					
Adult Prosecution / Restitution	Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Hold offenders accountable for criminal conduct, focusing on appropriate punishment and on rehabilitation. Collection of restitution information from victims to submit to the Court, so that victims may be made whole financially. Assist law enforcement in the investigation of cases by providing legal advice, assisting with subpoenas for documents, search warrants and legal research. Provide legal updates and training to law enforcement agencies in Sauk County.	Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4	Revenues	\$15,500	5.85	Number of Cases Restitution Dollars Collected  Attorneys are State Expense
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$15,500</b>		
			Wages & Benefits	\$545,787		
			Operating Expenses	\$33,513		
<b>TOTAL EXPENSES</b>	<b>\$579,301</b>					
<b>COUNTY LEVY</b>	<b>\$563,801</b>					
Totals/Additional Comments (Staffing Needs)	The department remains understaffed with Attorneys. The Sauk County District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. Increased efficiency by converting to an electronic files office and other technological advances, has resulted in current support staffing levels being sufficient.		<b>TOTAL REVENUES</b>	<b>\$125,241</b>	8.25	
			<b>TOTAL EXPENSES</b>	<b>\$829,127</b>		
			<b>COUNTY LEVY</b>	<b>\$703,886</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025
All Cases Received	2,959	2,946	2,953
Adult Felony Referrals	870	836	853
Adult Felony Filed	814	770	792
Adult Misdemeanor Filed	656	540	598
Criminal Traffic Filed	291	270	281
Juvenile Delinquent	16	26	21
Civil Traffic/Forfeiture Cases	704	636	670
Initial Contact Letters to Victims	1,332	1,156	1,244
No Prosecution Notification to Victims	155	122	139

Key Outcome Indicators / Selected Results - How well are we doing?	
Description	What do the results mean?
Closed Cases	Outcome Indicators are too subjective to answer the question "How well are we doing?"; Appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstances.

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>DISTRICT ATTORNEY / VICTIM WITNESS</b>										
<u>Revenues</u>										
Tax Levy	575,920	577,287	645,767	645,767	703,886	58,119	9.00%	None	0	0
Grants & Aids	72,726	72,347	96,154	96,154	109,741	13,587	14.13%			
User Fees	17,718	18,293	14,500	14,500	15,500	1,000	6.90%	2025 Total	0	0
Use of Fund Balance	5,537	0	0	0	0	0	0.00%			
Total Revenues	<u>671,901</u>	<u>667,927</u>	<u>756,421</u>	<u>756,421</u>	<u>829,127</u>	<u>72,706</u>	<u>9.61%</u>	2026	0	0
<u>Expenses</u>										
Labor	436,242	430,092	489,613	489,613	534,519	44,906	9.17%	2027	0	0
Labor Benefits	207,921	204,435	220,364	220,364	249,260	28,896	13.11%	2028	0	0
Supplies & Services	27,738	26,103	46,444	46,444	45,348	(1,096)	-2.36%	2029	0	0
Addition to Fund Balance	0	7,297	0	0	0	0	0.00%			
Total Expenses	<u>671,901</u>	<u>667,927</u>	<u>756,421</u>	<u>756,421</u>	<u>829,127</u>	<u>72,706</u>	<u>9.61%</u>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

2025 BUDGET

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

In Wisconsin, District Attorney's Offices are a joint State/County venture, with prosecutors being State employees and support staff and facilities being County funded. The Sauk County District Attorney's Office had historically been significantly understaffed with attorneys, so addressing that deficiency was a primary public safety goal of the past few years. In addition to being understaffed in attorneys, we are also seriously understaffed in County-funded support staff. With an increase in crime, and an increase in State-funded Attorneys (received from the State with the County's support), comes an increased need for secretarial staff. The office is currently staffed with the same number of legal secretaries we had when our felony cases were 40% what they are today - the last addition of secretarial staff to the office was 1997. As caseloads increase, so does the acuteness of our staffing needs.

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on main artery between Minneapolis and Chicago, the county's prosecutorial needs far exceed that of its residential population. At a time when county attractions are receiving an "unprecedented" volume of visitors, staffing shortcomings (prosecutorial, secretarial, and victim witness alike) result in serious ramifications to the administration of criminal justice in Sauk County. Operating understaffed results in significant delays, less attention to each case, and less time to invest in diversion and system-improving endeavors—none of which are in the interest of justice, victims, the accused, or the public. The office remains dedicated to ensuring each case gets the attention it deserves, and this is best achieved by vigilantly monitoring staffing levels and caseloads.

	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Request
<b>Description of Change</b>						
Tax Levy	645,767	58,119				703,886
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	110,654	14,587				125,241
<b>Total Funding</b>	<b>756,421</b>	<b>72,706</b>	<b>0</b>			<b>829,127</b>
Labor Costs	709,977	73,798				783,775
Supplies & Services	46,444	(1,092)				45,352
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>756,421</b>	<b>72,706</b>	<b>0</b>			<b>829,127</b>

Issues on the Horizon for the Department:

For over a decade, trends for felony filings consistently show year-over-year increases. One rough metric for staff need is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 488 felony cases were filed in 2016 and 652 in 2019. This three-year felony caseload increase, by itself, necessitated the addition of a prosecutor. Similarly, 660 felonies were filed in 2020 and 811 were filed in 2021, a 151-case increase year-over-year. 2022 saw 771 felony cases filed and 2023 saw 814 felony cases filed. Staffing needs will remain acute so long as this trend continues.

As Wisconsin is the last State to have OWI first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff. The current OWI-1st caseload is split between the DA's Office and 5 municipal attorneys. If OWI-1st offenses become criminal, more litigation will result and that caseload would be solely the responsibility of the DA's Office.

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>DOG LICENSE FUND</b>										
<u>Revenues</u>										
Licenses & Permits	24,431	23,358	25,903	25,903	25,903	0	0.00%	None	0	0
Use of Fund Balance	2,133	682	0	0	0	0	0.00%			
Total Revenues	26,564	24,040	25,903	25,903	25,903	0	0.00%	2025 Total	0	0
<u>Expenses</u>										
Supplies & Services	26,564	24,040	25,903	25,903	25,903	0	0.00%	2026	0	0
Addition to Fund Balance	0	0	0	0	0	0	0.00%	2027	0	0
								2028	0	0
								2029	0	0
Total Expenses	26,564	24,040	25,903	25,903	25,903	0	0.00%			
Beginning of Year Fund Balance	1,590	(543)		(1,225)	(1,225)					
End of Year Fund Balance	(543)	(1,225)		(1,225)	(1,225)					

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: DOG LICENSE**

**Changes and Highlights to the Department's Budget:**

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	2024 Revised Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Request
<b>Description of Change</b>						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	25,903	0				25,903
<b>Total Funding</b>	25,903	0	0	0	0	25,903
Labor Costs	0	0				0
Supplies & Services	25,903	0				25,903
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	25,903	0	0	0	0	25,903

**Issues on the Horizon for the Department:**

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	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>DRUG SEIZURES</b>										
<u>Revenues</u>										
Grants & Aids	0	1,257	2,300	3,756	2,300	0	0.00%	None	0	0
Fees, Fines & Forfeitures	838	28,834	11,500	108,816	11,500	0	0.00%			
Interest	38	295	40	40	40	0	0.00%	2025 Total	0	0
Use of Fund Balance	10,702	2,940	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>11,578</b>	<b>33,326</b>	<b>13,840</b>	<b>112,612</b>	<b>13,840</b>	<b>0</b>	<b>0.00%</b>	2026	0	0
<u>Expenses</u>										
Supplies & Services	11,578	33,326	13,840	25,000	13,840	0	0.00%	2027	0	0
Addition to Fund Balance	0	0	0	87,612	0	0	0.00%	2028	0	0
<b>Total Expenses</b>	<b>11,578</b>	<b>33,326</b>	<b>13,840</b>	<b>112,612</b>	<b>13,840</b>	<b>0</b>	<b>0.00%</b>			
Beginning of Year Fund Balance	44,385	33,682		30,741	118,353					
End of Year Fund Balance	33,682	30,741		118,353	118,353					

**Changes and Highlights to the Department's Budget:**

No changes anticipated for the 2025 budget. State and Federally authorized seizure of cash or properties can only be used for further drug-related activities. No specific items are planned for purchase using these funds in 2025. Purchases from these funds cannot be used to supplant the regular budget.

	<b>2024 Revised Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	13,840	0				13,840
<b>Total Funding</b>	<b>13,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,840</b>
Labor Costs	0	0				0
Supplies & Services	13,840	0				13,840
Capital Outlay	0	0				0
Transfer to Debt Service	0	0				0
<b>Total Expenses</b>	<b>13,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,840</b>

**Issues on the Horizon for the Department:**



# Emergency Management

## Department Vision - Where the department would ideally like to be

In conjunction with State Statute 323, maintain an effective emergency management program with the State Emergency Management Plan to protect and assist the citizens of Sauk county whenever a manmade, technological, to include terrorism, or natural disaster occurs. Sauk County Emergency Management coordinates effective disaster response and recovery efforts in support of local governments in the County. Through planning, training and exercising we prepare ourselves, our citizens and response personnel to minimize the loss of lives and property.

## Department Mission - Major reasons for the department's existence and purpose in County government

Mission - To effectively reduce the effects of natural, manmade and/or technological disasters including acts of terrorism, on all inhabitants of Sauk County by continuing to evolve to meet the changing emergency management needs of Sauk County citizens and communities.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
 Promote safe community  
 Encourage economic development  
 Stewardship of natural resources  
 Development of cultural, social, and community values

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Building security
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Outside Issues - Communication - info and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	Meet established objectives of Wisconsin Emergency Management and FEMA	Continue to develop a training calendar for the next year	12/31/2025
Continued Emergency Preparedness Education and Training to Public and Private Sector. Follow training schedule of Integrated Preparedness Plan. (IPP)	Provide training to citizens that meet current hazard analysis results.	Provide ongoing training as requested. Adhere to state mandates of county required training.	12/31/2025
Review Local Emergency Planning Committee (LEPC)	Yearly exercises on Hazmat Response and Train staff as needed.	Make changes to by-laws to ensure the Emergency Planning and Community Right-to-Know Act (EPCRA) law is being met, hold meetings and trainings.	12/31/2025
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2025
Ongoing planning, education and awareness to newly developing issues	Conduct yearly hazard analysis. Work with local first responders to identify threats and needs.	To quickly and effectively deal with any new threats or problems that may present themselves	12/31/2025
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident Management System (NIMS) training to assure compliance	Continue to be on-call 24/7 and offer assistance in training and incident response.	Continue County-wide public and private sector safety and security assessments, training and exercises	12/31/2025
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security Grants	12/31/2025
Update County Emergency Operation Centers	Identify and Train Staff, Exercise and Evaluate	Have established list of trained Sauk County EOC Staff	12/31/2025
Continue work on the Sauk County Continuity Of Operations Plan (COOP)	Continue working with various departments to assure the plan is in place and continually updated throughout the year	Continue yearly updates with each department. Test and evaluate COOP	12/31/2025

## Emergency Management

Program Evaluation								
Program Title	Program Description	Mandates and References	2025 Budget	Key Outcome Indicator(s)				
Emergency Management	Develop and administer all hazards emergency management, Homeland Security, and terrorism plans and programs, Respond to disasters to assist the local response agencies and disaster recovery through assisting with damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	Wis. Statutes Ch. 323	Grants	\$46,171	1.25 Information sharing with residents is effective. Loss of life remains at zero.			
			Other Revenues	\$33,187				
			<b>TOTAL REVENUES</b>	<b>\$79,358</b>				
			Wages & Benefits	\$162,373				
			Operating Expenses	\$61,290				
			<b>TOTAL EXPENSES</b>	<b>\$223,663</b>				
			<b>COUNTY LEVY</b>	<b>\$144,305</b>				
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Grants	\$21,432	0.50 Response effectiveness based on casualties and complaints			
			<b>TOTAL REVENUES</b>	<b>\$21,432</b>				
			Wages & Benefits	\$54,124				
			Operating Expenses	\$19,942				
			<b>TOTAL EXPENSES</b>	<b>\$74,066</b>				
						<b>COUNTY LEVY</b>	<b>\$52,634</b>	
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues	\$0				
			<b>TOTAL REVENUES</b>	<b>\$0</b>				
			Wages & Benefits	\$0				
			Operating Expenses	\$1,700				
			<b>TOTAL EXPENSES</b>	<b>\$1,700</b>				
						<b>COUNTY LEVY</b>	<b>\$1,700</b>	
Outlay			Grants	\$0	- Response effectiveness based on casualties and complaints			
			<b>TOTAL REVENUES</b>	<b>\$0</b>				
			Wages & Benefits	\$0				
			Operating Expenses	\$0				
			<b>TOTAL EXPENSES</b>	<b>\$0</b>				
						<b>COUNTY LEVY</b>	<b>\$0</b>	
Totals			<b>TOTAL REVENUES</b>	<b>\$100,790</b>	1.75			
			<b>TOTAL EXPENSES</b>	<b>\$299,429</b>				
						<b>COUNTY LEVY</b>	<b>\$198,639</b>	

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
Preparedness - Training (There are approximately 900 emergency response personnel in Sauk County: Fire, EMS, Law Enforcement and Public Works/Highway Departments plus the numerous public training courses that are sponsored and taught)	*NIIMS/ICS training 25 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter 20 *Flood preparedness 5 *Command Post Training 2	*NIIMS/ICS training 10 *Family Reunification 4 *Severe Weather Training 4 *Public Awareness 30 *Talks/appearances 100 *Active Threat training 150 *Flood preparedness 7 *Command Post Training 4	*NIIMS/ICS training 10 *Family Reunification 5 *Severe Weather Training 4 *Public Awareness 40 *Talks/appearances 100 *Active Threat training 150 *Flood preparedness 8 *Command Post Training 4
Exercises	16 Tabletops, 4 functional, 2 full-scale	16 tabletops, 6 functional, 2 full scale	16 Tabletops, 6 functional, 4 Full-scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
In Emergency Management we draft and update after-action incident reports (AAR) which highlight strengths and vulnerabilities of any planned or emergency incident. A similar format is used through HSEEP, Homeland Security Exercise and Evaluation Program for planning, executing and evaluating training exercises. These tools link training to response and guide ongoing county wide preparedness efforts.	As training increases and is evaluated through the HSEEP process, vulnerabilities are overcome by strengths. These initiatives correlate to effective response by Emergency Services personnel and civilians to critical incidents.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Sauk EMA has considerable county-wide training ongoing. We have also noticed a dramatic increase in after-hours calls. Our proactive approach and response continues to receive praise from emergency services and civilians.	It is expected that training requests, planned and emergency incident response will continue to increase as Sauk EMA takes a more active role in crisis management.
Grant applied for and received	EMPG and SARA grants received.	\$95,157	\$74,318	\$67,603

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>EMERGENCY MANAGEMENT</b>										
<u>Revenues</u>										
Tax Levy	136,945	108,070	184,442	184,442	198,639	14,197	7.70%	None	0	0
Grants & Aids	117,562	95,158	129,425	168,316	67,603	(61,822)	-47.77%			
User Fees	465	451	200	292	200	0	0.00%	2025 Total	0	0
Intergovernmental	2,524	32,719	30,485	30,485	32,987	2,502	8.21%			
Donations	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	4,359	0	0	(4,359)	-100.00%	2026	0	0
								2027	0	0
Total Revenues	257,496	236,398	348,911	383,535	299,429	(49,482)	-14.18%	2028	45,000	45,000
								2029	0	0
<u>Expenses</u>										
Labor	136,309	137,337	149,278	149,278	160,124	10,846	7.27%			
Labor Benefits	45,422	48,113	52,417	52,417	56,373	3,956	7.55%			
Supplies & Services	24,748	44,554	108,216	108,308	82,932	(25,284)	-23.36%			
Capital Outlay	44,933	2,035	39,000	39,000	0	(39,000)	-100.00%			
Addition to Fund Balance	6,084	4,359	0	34,532	0	0	0.00%			
Total Expenses	257,496	236,398	348,911	383,535	299,429	(49,482)	-14.18%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Emergency Management**

**Changes and Highlights to the Department's Budget:**

**Change 1:** The cost of Countywide Emergency Messaging Platform (CodeRed) will increase in 2025 by \$3,453.

**Change 2:** Emergency Management Performance Grant (EMPG) funding and Sara Program (EPCRA) funding decrease in 2025 \$6,715.

**Change 3:** American Rescue Plan Funds (ARPA) used for upgraded radio equipment in 2024.

**Change 4:** Vehicle purchased in 2024, levy funded.

	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	Change 4	2025 Budget Request
Description of Change			Emergency Messaging (CodeRed)	Funding Reduction	ARPA funding expended	Vehicle Purchased in 2024	
Tax Levy	184,442	43,029	3,453	6,715		(39,000)	198,639
Use of Fund Balance or Carryforward Funds	4,359	(4,359)					0
All Other Revenues	160,110	(52,605)	0	(6,715)	(30,997)		100,790
<b>Total Funding</b>	<b>348,911</b>	<b>(13,935)</b>	<b>3,453</b>	<b>0</b>	<b>(30,997)</b>	<b>(39,000)</b>	<b>299,429</b>
Labor Costs	201,695	14,802					216,497
Supplies & Services	108,216	(28,737)	3,453		(30,997)		82,932
Capital Outlay	39,000	0				(39,000)	0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
<b>Total Expenses</b>	<b>348,911</b>	<b>(13,935)</b>	<b>3,453</b>	<b>0</b>	<b>(30,997)</b>	<b>(39,000)</b>	<b>299,429</b>

**Issues on the Horizon for the Department:**

# Extension Education

## Department Vision - Where the department would ideally like to be

A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

## Department Mission - Major reasons for the department's existence and purpose in County government

We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
 Promote safe community  
 Encourage economic development  
 Stewardship of natural resources  
 Development of cultural, social, and community values

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Energy savings and lower carbon footprint

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support Sauk County's strong and competitive agriculture sector while conserving and protecting natural resources.	Evaluations are conducted to measure progress.	Regional Soils and Crops Specialist will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers, county partners and agricultural businesses through visits and discussions.	6/30/2025
		Ag educator will work with producers to help them utilize resources and research based knowledge to make informed decisions on their farms and/or businesses. Topics may include animals, business management, crops, financial and farm transition.	12/31/2025
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2025
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2025
		Health & Well-Being Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2025
Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	Evaluations are conducted to measure progress toward the learning objectives.	Develop and implement educational programs/resources related to horticulture including plant selection/cultivation, plant/insect identification and disease diagnostics.	12/31/2025
Strengthen organizations, collaborations and teams by building their capacity to address priority issues and effectively create change.	Evaluations are conducted to measure progress toward the organizations' goals	Develop and facilitate organizational development processes (i.e. strategic planning) for organizations and local units of government as requested.	12/31/2025

## Extension Education

Build strong communities through economic development, land use planning, and local government education.	Increase workforce diversity in Sauk County	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout Sauk County and the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	6/1/2025
	A world-class recreational trail is developed and utilized.	Support the Great Sauk State Trail development and expansion efforts. This could include outlining planning processes, developing processes to incorporate public input on trail decisions, and support for the Friend's group.	12/31/2025
	Evaluations are conducted to measure how well the goals were met.	Partner with local governments and economic development entities as needed to address community issues. Past initiatives have included retail market analyses, downtown revitalization, community marketing efforts, etc.	12/31/2025
	Evaluations are conducted to measure progress.	Conduct economic impact assessments of key sectors (i.e. Sauk County rail line, Great Sauk State Trail, natural resource nonprofits) as needed. The purpose of the analyses is to provide objective information for decision makers.	12/31/2025
<b>Goals - Desired results for department</b>	<b>How to tell if goals are being met</b>	<b>Objectives - Specific projects</b>	<b>Completion Date</b>
Protect and preserve Sauk County's natural resources.	Groundwater trend data is collected and results are shared with county officials and residents.	Sauk County will participate in a groundwater quality trend study. Over 200 private wells will be tested annually for at least five years (2019-2024). Extension will help coordinate the project and lead education and outreach efforts.	12/31/2025
	Well owners test their water more frequently and have knowledge of the options to address water quality issues.	Partner to conduct an annual well water testing program. Participants will test their private well water and attend an educational program designed to help them interpret their results and options to address potential issues.	12/31/2025
	Residents can make informed decisions regarding issues impacting their soil and well water.	Provide private well water and soil (garden and lawn) test kits to Sauk County residents and offer resources to explain results.	12/31/2025
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	Evaluation using THRIVE model for youth and adults will show 4-H Volunteers have the knowledge, skills, and abilities to create environments for positive youth development. Demonstrated through growth of 4-H clubs, project meetings, etc.	Positive Youth Development Educator will support, develop, coach and advise 4-H Volunteers. PYD Educator will conduct new adult volunteer orientations, best practices trainings, and project leader trainings in order to build human capital of 4-H volunteers. In addition the PYD educator will facilitate Countywide volunteer leadership, Senior Leaders Association and Countywide committee meetings to continue to coach and advise 4-H volunteer leaders. PYD educator provides one on one guidance, coaching and development as needed for all 4-H volunteer leaders.	12/31/2025
	Older youth will have the knowledge, skills and abilities to have equal voice in the leadership of the Sauk County 4-H Youth Development Program. Demonstrated through the growth of youth serving in leadership roles.	Older youth will participate in a variety of leadership development programs including Junior Leader Council, camp counselor training, club officer training, club and countywide committee work, presenting/teaching at leadership workshops and participating in community-wide youth leadership conferences.	12/31/2025
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Updated Sauk County Institute of Leadership curriculum will be offered in the fall for in- person classes.	6/1/2025
Create an environment where families and youth have the information, skills and assets they need to improve their quality of life and contribute to their communities.	Parents will be offered resources and parenting classes to fulfill court ordered mandates.	Caregivers of children and youth will participate in age and development specific parenting classes that support healthy social emotional caregiving strategies in a multitude of venues; home, school and communities.	12/31/2025
	Evaluations of FoodWise educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to consume less sugar sweetened beverages and increase consumption of fruit and vegetables.	12/31/2025
	Evaluations of FoodWise educational events will be conducted.	Sauk County residents will receive nutrition education at various locations such as elementary schools, food pantries, Head Start, and summer youth programs through the FoodWise program.	10/1/2025
	4-H Clubs and county-wide project groups complete annual Charter documentation.	At least 400 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2025

## Extension Education

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Advise and educate farmers to compete in an increasingly challenging, volatile marketplace. Backed by University research, Agriculture and Natural Resources Educators work to provide continuous educational resources and programs to assist with decision making. Extension educators work with individual farmers and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	Wis Admin ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	500	0.35	Number of participants completing certification
			Grants	682		
			Use of Carry forward	-		
			<b>TOTAL REVENUES</b>	<b>1,182</b>		
			Wages & Benefits	28,854		
			Operating Expenses	24,122		
			<b>TOTAL EXPENSES</b>	<b>52,976</b>		
<b>COUNTY LEVY</b>	<b>51,794</b>					
Positive Youth Development	Provide young people opportunities to learn life skills such as decision making, responsibility, leadership, public speaking while contributing to their communities. Backed by the knowledge and research of the University, The Positive Youth Development Educators designs educational, leadership, and citizenship experiences for youth; as well as developing training and leadership development opportunities for youth and adults. Most 4-H Youth Development programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	300	0.78	Number of volunteers and leaders trained
			Grants	683		
			<b>TOTAL REVENUES</b>	<b>983</b>		
			Wages & Benefits	55,328		
			Operating Expenses	57,994		
			<b>TOTAL EXPENSES</b>	<b>113,322</b>		
			<b>COUNTY LEVY</b>	<b>112,339</b>		
Health and Well-Being	Extension's Health & Well-Being Institute works to catalyze positive change in Sauk County through programs focused on mental health promotion, active living and healthy eating. We teach skills to manage stress more effectively, practice self-care, and reduce risky substance use. The educator also supports health volunteers, works with community health coalitions and local health initiatives.		User Fees / Misc.	300	0.35	Dollar value of education programs offered
			Grants	683		
			<b>TOTAL REVENUES</b>	<b>983</b>		
			Wages & Benefits	28,854		
			Operating Expenses	55,466		
			<b>TOTAL EXPENSES</b>	<b>84,320</b>		
			<b>COUNTY LEVY</b>	<b>83,337</b>		
FoodWise	Advance healthy eating habits, active lifestyles and healthy community environments for low-income families through nutrition education at the individual, community and systems levels. Federally funded program.		<b>COUNTY LEVY</b>	-	-	
Community Development	The Extension Institute of Community Development provides educational programming to assist leaders, communities, and organizations realize their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.		User Fees / Misc.	8,300	0.35	
			Grants	683		
			<b>TOTAL REVENUES</b>	<b>8,983</b>		
			Wages & Benefits	28,854		
			Operating Expenses	63,508		
			<b>TOTAL EXPENSES</b>	<b>92,362</b>		
			<b>COUNTY LEVY</b>	<b>83,379</b>		
Horticulture	Consumer oriented services that are connected to Extension. For example: teaching classes, webinars; analyze soil samples; consultation on home, lawn, and garden pests; hands-on workshops. UW campus specialists are frequently consulted to address citizen horticulture needs.		User Fees / Misc.	300	0.20	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			<b>TOTAL REVENUES</b>	<b>982</b>		
			Wages & Benefits	16,231		
			Operating Expenses	29,268		
			<b>TOTAL EXPENSES</b>	<b>45,499</b>		
			<b>COUNTY LEVY</b>	<b>44,517</b>		
Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant Programs: administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE BUDGET FOR BUDGET FIGURES.		User Fees / Misc.	-	0.15	Administration of grants
			Grants	-		
			<b>TOTAL REVENUES</b>	-		
			Wages & Benefits	12,223		
			Operating Expenses	60		
			<b>TOTAL EXPENSES</b>	<b>12,283</b>		
			<b>TOTAL REVENUES</b>	<b>13,113</b>		
<b>TOTAL EXPENSES</b>	<b>400,762</b>					
<b>COUNTY LEVY</b>	<b>387,649</b>					
Totals					2.18	

## Extension Education

Output Measures - How much are we doing?				
Description	2023 Actual	2024 Budget	2025 Estimate	
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and provided resources.	285	300	300	
Number of fielded phone calls and emails that provided research based Horticultural information on the diagnostics of plant pests and diseases on a wide variety of issues, as well as plant identification.	185	200	200	
Number of participants who attended Pesticide Applicator training to become state certified.	118	48	60	
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	95	95	95	
Number of nonprofit organizations and local government participants in planning programs with the Community Development Educator.	3	5	5	
Number of households that participated in the Sauk County well drinking water testing program..	102	125	125	
Number of direct client contacts made by the Sauk County FoodWise program. (unduplicated: # of unique individuals; duplicated: included meeting with the same unique individuals various times such as in lesson series where participants learn about new topics each lesson).	671 unduplicated contacts; 3346 duplicated contacts; 199 lessons	635 unduplicated contacts; 3022 duplicated contacts; 176 lessons	1000 unduplicated contacts; 3550 duplicated contacts	
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via handouts or newsletter).	794 unduplicated	570 unduplicated contacts	1000 unduplicated contacts	
Number of adults who served as certified Sauk County 4-H Volunteers.	115	95	100	
Number of youth enrolled as members of Sauk County 4-H Clubs.	382	389	400	
Number of adults who participated in behavioral health programming.	-	50	100	
Number of older adults who participated in StrongBodies, an evidence-based strength training program	103	200	200	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Budget	2025 Estimate
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	\$10,000	\$15,000	\$15,000
Percent of Sauk County Institute of Leadership (SCIL) graduates that will take on substantial new leadership roles in their communities or places of work (based on evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	90%	95%	95%
Percent Sauk County well water testing program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of Extension educational programming.	According to program evaluations the vast majority of Sauk County well water testing program participants have learned more about their private well systems and have taken steps to improve their water quality as a result of the educational program.	90%	95%	95%
Percentage of adults that increased their ability to cope with stress (based on evaluations).	Participants were able to gain knowledge to effectively manage stress.	95%	95%	95%
Number of older adults who participated in StrongBodies, an evidence-based strength training program.	Participants increased their strength, balance, and bone density and decreased their risk for chronic disease and depression.	103	200	200
Total dollar value of the nutrition education services provided by the FoodWise educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWise program)	Nutrition education on making healthy food choices, stretching food dollars to help ensure adequate food availability in the home, food safety, feeding young children provided to income-eligible participants throughout Sauk County. FoodWise works with partners such as food pantries, schools and apartments to help make healthy choices in places where participants live, learn, work and play.	\$40,038	\$45,000	\$45,000
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$29.97 per hour or \$2247.75).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	\$206,793	\$213,536	\$224,775



	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>EXTENSION EDUCATION (UW)</b>										
<u>Revenues</u>										
Tax Levy	360,646	389,443	381,529	381,529	387,650	6,121	1.60%	None	0	0
Grants & Aids	3,413	3,413	3,413	3,413	3,413	0	0.00%			
User Fees	18,158	16,318	11,000	9,560	9,700	(1,300)	-11.82%	2025 Total	0	0
Use of Fund Balance	0	0	9,141	0	0	(9,141)	-100.00%			
Total Revenues	382,217	409,174	405,083	394,502	400,763	(4,320)	-1.07%	2026	0	0
<u>Expenses</u>										
Labor	100,964	110,277	123,870	123,870	129,259	5,389	4.35%	2027	0	0
Labor Benefits	30,867	34,407	38,593	38,593	41,085	2,492	6.46%	2028	0	0
Supplies & Services	156,531	182,551	242,620	227,779	230,419	(12,201)	-5.03%	2029	0	0
Addition to Fund Balance	93,855	81,939	0	4,260	0	0	0.00%			
Total Expenses	382,217	409,174	405,083	394,502	400,763	(4,320)	-1.07%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

2022 Budgeted Ownership and Outside Agency Requests are in General Non-Departmental

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Extension Education**

**Changes and Highlights to the Department's Budget:**

**Change 1:** Utilizing technology and social media for communication, newsletters, and ZOOM to attend meetings resulting in a budget decreased expenses of \$5,506.

**Change 2:** 2024 Carryforward funds not budgeted in 2025.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Utilizing Technology</b>	<b>Carryforward Funds</b>	
Tax Levy	381,529	11,627	(5,506)		387,650
Use of Fund Balance or Carry forward Funds	9,141	0		(9,141)	0
All Other Revenues	14,413	(1,300)			13,113
<b>Total Funding</b>	<b>405,083</b>	<b>10,327</b>	<b>(5,506)</b>	<b>(9,141)</b>	<b>400,763</b>
Labor Costs	162,463	7,881			170,344
Supplies & Services	242,620	2,446	(5,506)	(9,141)	230,419
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
<b>Total Expenses</b>	<b>405,083</b>	<b>10,327</b>	<b>(5,506)</b>	<b>(9,141)</b>	<b>400,763</b>

**Issues on the Horizon for the Department:**

Programs and staffing have stabilized.

**General Non-Departmental**

These General Fund accounts are general accounts whose transactions do not pertain to the mission or activities of any specific Sauk County department.

<b>Fund</b>	<b>General Fund 10</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>\$ Change</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Originally Adopted Budget</b>	<b>Amended Budget</b>	<b>Estimated</b>	<b>2025</b>	<b>2024 Amended to 2025</b>
<b>10999 GENERAL REVENUES</b>										
<b>411100</b>	<b>General Property Taxes</b>	7,586,340	9,022,806	5,644,687	3,964,074	7,928,148	7,928,148	7,928,148	9,269,072	1,340,924
In this account grouping, there is a net reduction in tax levy due to the large sales tax revenue recorded here.										
<b>412100</b>	<b>Sales Tax Discount</b>	(121)	(147)	(189)	(141)	(130)	(130)	(200)	(200)	(70)
Retailer's Discount retained on taxable sales made by the County.										
<b>412200</b>	<b>County Sales Tax Revenues</b>	(11,636,263)	(12,558,823)	(12,723,457)	(3,724,810)	(11,055,489)	(11,055,489)	(12,000,000)	(11,008,586)	46,903
One-half percent sales tax initiated in 1992. Pursuant to Chapter 2 Taxes, Collections, and Assessment, Subchapter III County Sales and Use Tax, 2.300(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."										
<b>422100</b>	<b>Shared Revenue</b>	(780,865)	(794,674)	(793,715)	0	(801,232)	(801,232)	(801,231)	(815,992)	(14,760)
Payment from the State to local governments without restrictions on use. The program's goals are property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.										
<b>422150</b>	<b>Computer Aid</b>	(95,745)	(95,861)	(102,621)	0	(95,744)	(95,744)	(95,744)	(95,744)	0
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.										
<b>422151</b>	<b>Personal Property Aid</b>	(165,062)	(215,541)	(215,541)	(215,541)	(215,540)	(215,540)	(215,541)	(563,762)	(348,222)
Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).										
<b>422152</b>	<b>Personal Property Aid - Tax Incremental Financing District Adjustments</b>	0	(23,241)	(11,659)	(18,258)	(18,258)	(18,258)	(18,258)	(16,392)	1,866
Adjustments for exempted from personal property tax related to TID districts (new in 2022).										
<b>424120</b>	<b>Indirect Cost Reimbursement</b>	(231,515)	(151,309)	(279,498)	(118,015)	(236,031)	(236,031)	(236,031)	(205,632)	30,399
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.										
<b>424299</b>	<b>American Rescue Plan Act (ARPA)</b>	0	0	0	(50,000)	(400,000)	(400,000)	(56,750)	0	400,000
Federal funds to assist with COVID-19 recovery.										

**General Non-Departmental**

These General Fund accounts are general accounts whose transactions do not pertain to the mission or activities of any specific Sauk County department.

<b>Fund</b>	<b>General Fund 10</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>\$ Change</b>
<b>Department</b>	<b>General Non-Departmental 999</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Originally Adopted Budget</b>	<b>Amended Budget</b>	<b>Estimated</b>		<b>2024 Amended to 2025</b>
<b>424635 Arts &amp; Humanities Grants</b>		(7,750)	(9,090)	(8,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	0
Advocate for and expand arts, humanities and historic resources in the County.										
<b>425970 ATC Environmental Impact Fee</b>				(119,015)	0	0	0	0	0	0
Environmental impact fee received from the American Transmission Company (ATC) and Xcel Energy for expansion of transmission lines.										
<b>481100 Interest on Invest-Opioid Settlement Funds</b>		0	0	0	(27,952)	0	0	(57,600)	0	0
Interest earned from opioid settlement-restricted use.										
<b>483600 Sale of County Owned Property</b>		(30,065)	0	0	0	(7,000)	(7,000)	(3,500)	(3,500)	3,500
Proceeds from sale of surplus property.										
<b>484110 Miscellaneous Revenues</b>		(12,725)	(990)	(1,749)	(102)	(2,000)	(2,000)	(2,000)	(2,000)	0
Miscellaneous revenues.										
<b>484190 Opioid Settlement Funds</b>		0	(579,285)	(182,697)	(589,381)	0	0	0	0	0
Proceeds from opioid settlement-restricted use.										
<b>492200 Transfer from Special Revenue Funds</b>		(1,055,379)	(125,809)	(625,964)	(131,868)	(150,000)	(150,000)	(366,396)	(6,500)	143,500
Transfer of Human Services excess fund balance and interfund investment income.										
<b>492600 Transfer from Enterprise Funds</b>		(2,225)	(54,943)	(15,055)	(109,150)	(75,000)	(75,000)	(200,000)	(75,000)	0
Transfer of interfund investment income.										
<b>492700 Transfer from Highway Fund</b>		(3,649)	(78,688)	(14,788)	(160,248)	(150,000)	(150,000)	(300,000)	(150,000)	0
Transfer of interfund investment income.										
<b>493100 General Fund Applied</b>		0	0	0	0	(6,250,000)	(6,250,000)	0	(2,740,000)	3,510,000
Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: \$300,000 2020; \$900,000 2021 - 2024. \$2,000,000 2025. Contingency fund of \$350,000 in 2020, \$430,000 2021. \$350,000 2022-2025. First time outside agencies \$56,000 2020. Designated for future use, Highway new facilities of \$5,000,000 2024. UW Platteville Baraboo Sauk County campus operational overhead: \$390,000, 2025										
<b>TOTAL GENERAL REVENUES</b>		<b>(6,435,024)</b>	<b>(5,665,595)</b>	<b>(9,449,261)</b>	<b>(1,188,492)</b>	<b>(11,535,376)</b>	<b>(11,535,376)</b>	<b>(6,432,203)</b>	<b>(6,421,336)</b>	<b>5,114,040</b>

**General Non-Departmental**

These General Fund accounts are general accounts whose transactions do not pertain to the mission or activities of any specific Sauk County department.

Fund	General Fund 10	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	2025	\$ Change 2024 Amended to 2025
<b>Department</b>	General Non-Departmental 999									
<b>GENERAL EXPENSES</b>										
<b>10999148-524000</b>	<b>Miscellaneous Expenses</b>	6,592	6,406	3,730	129	2,000	2,000	2,000	2,000	0
	Miscellaneous expenses.									
<b>10999148-524700</b>	<b>Charitable and Penal Charges</b>	660	1,126	2,357	261	261	261	261	2,244	1,983
	A special charge from the State for the cost of proceedings of involuntary commitments of Sauk County residents in State or other County's mental facilities.									
<b>10999148-526100</b>	<b>Outside Agencies</b>	186,105	125,000	120,000	121,200	121,200	121,200	121,200	121,200	0
	"Community Chest" of outside agencies									
<b>10999190-526100</b>	<b>Contingency Expense</b>	0	0	0	0	350,000	350,000	0	350,000	0
	One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.									
<b>10999350</b>	<b>Airports</b>									
526100-99004	Tri-County Airport	0	94,287	47,410	49,143	49,143	49,143	49,143	67,296	18,153
<b>10999360-526100</b>	<b>Wisconsin River Rail Transit</b>	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0
	Eight-county consortium to maintain and manage existing railroad right-of-way.									
<b>10999361-526100</b>	<b>Pink Lady Rail Transit Commission</b>	0	0	750	0	0	0	0	750	750
	Commission to promote rail service along the line from Madison to Reedsburg, WI.									
<b>10999510</b>	<b>Sauk County Library Board</b>	1,216,421	1,222,276	1,266,937	1,272,916	1,303,740	1,303,740	1,303,740	1,241,179	(62,561)
	Provide library service for rural county residents.									
<b>10999513</b>	<b>Arts, Humanities Grant</b>	54,925	55,196	24,910	20,458	26,689	26,689	26,020	25,650	(1,039)
	Advocate for and expand arts, humanities and historic resources in the County.									
<b>10999562</b>	<b>UW-Platteville - Baraboo/Sauk County Operating &amp; Outlay</b>	60,000	55,000	55,000	55,000	55,000	55,000	55,000	390,000	335,000
<b>10999562-99977</b>	<b>UW-Platteville - Baraboo/Sauk County ARPA</b>	0	0	0	50,000	400,000	400,000	56,750	0	(400,000)
	50/50 Partnership between the City of Baraboo and Sauk County for UW-Baraboo/Sauk County campus maintenance of buildings and land, \$55,000, Resolution 39-2024, Allocate \$390,000 for 2025 & 2026 (County).									

**General Non-Departmental**

These General Fund accounts are general accounts whose transactions do not pertain to the mission or activities of any specific Sauk County department.

<b>Fund</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>\$ Change</b>
<b>Department</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months Actual</b>	<b>Originally Adopted Budget</b>	<b>Amended Budget</b>	<b>Estimated</b>		<b>2024 Amended to 2025</b>
General Fund 10 General Non-Departmental 999									
<b>10999900-595000 Transfer to Debt Service Fund</b>	1,381,218	0	0	0	0	0	0	0	0
Transfer of sales tax proceeds to fund debt service.									
<b>10999900-596000 Transfer to Enterprise Funds</b>									
Transfer of sales tax proceeds to fund Health Care Center debt service.	1,062,548	1,028,673	1,039,846	559,995	1,119,990	1,119,990	1,119,990	1,114,952	(5,038)
Transfer of sales tax proceeds to fund Highway Department debt 2022-2024, and transfer of designated fund balance to fund highway new facilities \$5,000,000 2024.	0	990,576	3,058,047	1,538,676	8,077,353	8,077,353	8,077,353	3,076,065	(5,001,288)
<b>TOTAL GENERAL EXPENSES</b>	<b>3,998,469</b>	<b>3,608,540</b>	<b>5,648,987</b>	<b>3,697,778</b>	<b>11,535,376</b>	<b>11,535,376</b>	<b>10,841,457</b>	<b>6,421,336</b>	<b>(5,114,040)</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>(6,435,024)</b>	<b>(5,665,595)</b>	<b>(9,449,261)</b>	<b>(1,188,492)</b>	<b>(11,535,376)</b>	<b>(11,535,376)</b>	<b>(6,432,203)</b>	<b>(6,421,336)</b>	<b>5,114,040</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>3,998,469</b>	<b>3,608,540</b>	<b>5,648,987</b>	<b>3,697,778</b>	<b>11,535,376</b>	<b>11,535,376</b>	<b>10,841,457</b>	<b>6,421,336</b>	<b>(5,114,040)</b>
<b>ADDITION TO (-)/USE OF FUND BALANCE</b>	<b>(2,436,555)</b>	<b>(2,057,055)</b>	<b>(3,800,274)</b>	<b>2,509,286</b>	<b>0</b>	<b>0</b>	<b>4,409,254</b>	<b>0</b>	

**Sauk County Sales Tax**

<u>Payment Month</u>	<u>Sales Month</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>% Change</u>	<u>Cumulative</u>	<u>Seasonal Adjustment</u>		<u>Amount</u>	<u>Cumulative Amount</u>	<u>Cumulative Seasonal</u>	
								<u>from Prior Year</u>	<u>% Change from Prior Year</u>	<u>(Average of 2019 to 2023)</u>		<u>(Below)/Above Seasonal Average</u>	<u>(Below)/Above Projected Based on Seasonal Average</u>	<u>Adjustment</u>	
March	January	572,392	595,656	613,343	770,903	766,916	786,023	2.49%	2.49%	6.01%	663,930	122,093	122,093	6.01%	663,930
April	February	554,971	679,216	874,520	899,016	792,828	714,564	-9.87%	-3.79%	6.88%	760,211	-45,647	76,446	12.88%	1,424,141
May	March	806,945	544,024	920,724	891,882	1,066,702	1,267,924	18.86%	5.41%	7.65%	846,168	421,756	498,202	20.54%	2,270,309
June	April	671,737	517,762	955,540	1,176,994	1,158,907	956,299	-17.48%	-1.60%	8.11%	896,307	59,993	558,194	28.64%	3,166,616
July	May	800,087	787,082	1,013,299	923,294	930,798	993,332	6.72%	0.04%	8.06%	891,030	102,302	660,496	36.70%	4,057,646
August	June	1,172,155	891,529	1,146,590	1,224,783	1,398,956	1,558,765	11.42%	2.65%	10.56%	1,166,957	391,807	1,052,303	47.26%	5,224,604
September	July	881,359	931,365	1,530,432	1,524,487	1,425,079		-100.00%	-16.75%	11.39%	1,258,711	0	-206,408	58.64%	6,483,315
October	August	1,088,730	1,054,110	998,997	1,084,090	1,103,026		-100.00%	-27.38%	9.64%	1,065,932	0	-1,272,340	68.29%	7,549,247
November	September	889,289	684,237	913,085	1,132,769	1,140,803		-100.00%	-35.85%	8.61%	952,163	0	-2,224,503	76.90%	8,501,410
December	October	584,826	783,685	977,483	961,489	962,534		-100.00%	-41.59%	7.73%	854,117	0	-3,078,620	84.62%	9,355,527
January	November	752,038	686,268	732,450	762,793	676,775		-100.00%	-45.05%	6.53%	722,161	0	-3,800,781	91.16%	10,077,687
February	December	686,142	735,956	959,802	1,206,323	1,300,135		-100.00%	-50.67%	8.84%	977,802	0	-4,778,582	100.00%	11,055,489
<b>Total Collections</b>		9,460,672	8,890,889	11,636,263	12,558,823	12,723,457	6,276,907	-50.67%		100.00%	11,055,489	1,052,303			
<b>Budget</b>		8,775,658	9,889,000	9,157,074	9,482,726	10,600,000	11,055,489	4.30%							
<b>% of Budget</b>		107.81%	89.91%	127.07%	132.44%	120.03%	56.78%								
<b>Under/(Over) Budget</b>		-685,014	998,111	-2,479,189	-3,076,097	-2,123,457	4,778,582								
<b>% Difference from Prior Year</b>		3.04%	-6.41%	23.59%	7.35%	1.29%	-102.70%								
<b>\$ Difference from Prior Year</b>		77,205	-569,782	2,745,374	922,560	164,634	-6,446,550								

**Premier Resort Tax**

The premier resort tax started at 0.50% for the Lake Delton on April 1, 1998 and Wisconsin Dells on July 1, 1998.  
 The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 0.50% to 1.00% effective January 1, 2010.  
 The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 1.00% to 1.25% effective July 1, 2014.

<u>Payment Month</u>	<u>Sales Month</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>% Change</u>	<u>Cumulative</u>
Lake Delton - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
May	Jan-Mar	1,472,097	998,746	1,649,251	1,808,413	1,835,187	1,685,472	-8.16%	-8.16%
August	Apr-June	1,761,041	870,535	2,161,353	2,351,137	2,350,831	2,058,282	-12.44%	-10.57%
November	July-Sept	2,456,060	1,912,390	2,933,257	3,100,324	3,123,399	-	-100.00%	-48.78%
February	Oct-Dec	1,257,274	995,556	1,497,859	1,795,020	1,685,472	-	-100.00%	-58.38%
<b>Total Premier Resort Tax</b>		6,946,472	4,777,226	8,241,720	9,054,894	8,994,889	3,743,754	-58.38%	
Wisconsin Dells - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
<b>Total for Sauk, Columbia, Juneau and Adams Counties</b>									
May	Jan-Mar	409,503	243,426	462,627	461,087	523,612	455,354	-13.04%	-13.04%
August	Apr-June	643,554	395,263	825,103	859,568	869,686	489,637	-43.70%	-32.18%
November	July-Sept	833,011	692,615	1,013,325	1,085,577	1,201,472	-	-100.00%	-63.58%
February	Oct-Dec	317,064	297,463	426,174	450,806	455,354	-	-100.00%	-69.02%
<b>Total Premier Resort Tax</b>		2,203,132	1,628,767	2,727,229	2,857,038	3,050,125	944,992	-69.02%	

# Health Care Center

## Department Vision - Where the department would ideally like to be

To provide an innovative care delivery system that will ensure that Sauk County Health Care Center remain the leader in the area. We will continue to build upon our high quality care and services for the citizens of Sauk County and surrounding areas.

## Department Mission - Major reasons for the department's existence and purpose in County government

Sauk County Health Care Center is dedicated to being a leader by providing high-quality care to Sauk County and surrounding area residents. We continue to strengthen our reputation by providing innovative, resident centered, rehabilitative and long-term care in a culturally diverse setting. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Promote safe community  
Development of cultural, social, and community values

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Energy savings and lower carbon footprint  
General Government - Cooperation  
Health and Human Services - Commitment to Health Care Center

## Core Values

Diversity  
Evidence Based Practices  
Holistic, Resident-Centered Care  
Honesty, integrity, and fairness  
Safe & cooperative work environments  
Partnerships with educational systems, community organizations and government  
Wise use of technology & resources entrusted to us  
Financial stewardship

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce Dependency on County Tax Levy	Facility will require less levy to support annual operating budget; Meet or exceed budget expectations	Meet or exceed budgeted Census projections; Manage labor and supply costs within budget; Evaluate Supply/Service Cost Opportunities without sacrificing quality; Evaluate alternative uses for vacant Sandstone Wing; Reduce use of agency staff.	On going
Continuous Improvement in Quality of Care	Maintain Five Star Quality Measures;	Ensure active Process Improvement Plans are in place for quality areas including areas identified in Quality Measure Report and through QAPI committee; Evaluate audits and ensure sufficient audits are being conducted to monitor quality of care and services; partner with Superior Health (QIO) to evaluate systems, processes, policies and procedures for best practice.	On going
Achieve High Standards of Regulatory Compliance	Maintain 5-Star Rating for Health Inspection; deficiency free or low number and low scope and severity of citations, better than state or national average	Conduct routine compliance audits and rounds, mock surveys; Continue to review staff education and training program and opportunities to heighten staff knowledge and training related to policies and procedures and regulatory compliance.	On going
Improve Staff Recruitment and Retention	Increased hiring and less turnover; fewer open positions; less use of agency staff	Recruitment work team established and meeting weekly to develop and implement recruitments initiatives to attract new employees. Recognition team established to develop recognition calendar and other activities for staff participation and engagement; Participate in the County Retention Committee and implement activities at the Health Care Center	On going



## Health Care Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2025	FTE's	Key Outcome Indicator(s)	
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.	Wis Admin Code DHS 132	User Fees / Bad Debt / Misc.	\$0	3.00	Accounts Receivable Aging
			Grants	\$0		
			Sales Tax from General Fund for Debt Service	\$1,114,952		
			Other Revenues & Bed Tax	(\$91,155)		
			Use of Retained Earnings	\$1,621,000		
			<b>TOTAL REVENUES</b>	<b>\$2,644,797</b>		
			Wages & Benefits	\$273,443		
			Operating Expenses	\$829,988		
			Debt Service	\$1,114,952		
			<b>TOTAL EXPENSES</b>	<b>\$2,218,383</b>		
			<b>COUNTY LEVY</b>	<b>(\$426,414)</b>		
Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.	Wis Admin Code DHS 132	Wages & Benefits	\$90,584	1.00	Employee turnover rate
			Operating Expenses	\$17,393		
			<b>TOTAL EXPENSES</b>	<b>\$107,977</b>		
			<b>COUNTY LEVY</b>	<b>\$107,977</b>		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	Wis Admin Code DHS 132	User Fees / Misc.	\$9,315,236	52.20	Rehospitalization rate; quality metric measurements; annual survey outcomes
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$9,315,236</b>		
			Wages & Benefits	\$4,433,055		
			Operating Expenses	\$2,654,218		
			<b>TOTAL EXPENSES</b>	<b>\$7,087,273</b>		
<b>COUNTY LEVY</b>	<b>(\$2,227,963)</b>					
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		Wages & Benefits	\$0	-	% of short term residents who improve function prior to discharge
			Operating Expenses	\$56,845		
			<b>TOTAL EXPENSES</b>	<b>\$56,845</b>		
			<b>COUNTY LEVY</b>	<b>\$56,845</b>		
Activity Therapy	Enhances the lives of residents by providing activities for residents and their families. Oversees the volunteer program and plays a vital role in the public relations of the Sauk County Health Care Center.	Wis Admin Code DHS 132	User Fees / Misc.	\$0	3.00	% of short term residents who improve function prior to discharge
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$274,045		
			Operating Expenses	\$6,785		
			<b>TOTAL EXPENSES</b>	<b>\$280,830</b>		
<b>COUNTY LEVY</b>	<b>\$280,830</b>					
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	Wages & Benefits	\$0	-	
			Operating Expenses	\$12,000		
			<b>TOTAL EXPENSES</b>	<b>\$12,000</b>		
			<b>COUNTY LEVY</b>	<b>\$12,000</b>		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	Wages & Benefits	\$130,115	1.50	Remain compliant with HIPPA
			Operating Expenses	\$950		
			<b>TOTAL EXPENSES</b>	<b>\$131,065</b>		
			<b>COUNTY LEVY</b>	<b>\$131,065</b>		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	Wages & Benefits	\$119,355	1.00	Successful discharges to community
			Operating Expenses	\$550		
			<b>TOTAL EXPENSES</b>	<b>\$119,905</b>		
			<b>COUNTY LEVY</b>	<b>\$119,905</b>		

## Health Care Center

Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc.	\$44,080	12.65	Reduce and stay below state wide average of survey citations	
			<b>TOTAL REVENUES</b>	<b>\$44,080</b>			
			Wages & Benefits	\$864,635			
			Operating Expenses	\$264,780			
			<b>TOTAL EXPENSES</b>	<b>\$1,129,415</b>			
			<b>COUNTY LEVY</b>	<b>\$1,085,335</b>			
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	User Fees / Misc.	\$0	3.50	Reduce and stay below state wide average of life safety violations	
			<b>TOTAL REVENUES</b>	<b>\$0</b>			
			Wages & Benefits	\$277,811			
			Operating Expenses	\$321,500			
			<b>TOTAL EXPENSES</b>	<b>\$599,311</b>			
			<b>COUNTY LEVY</b>	<b>\$599,311</b>			
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		Wages & Benefits	\$742,831	11.20		
			Operating Expenses	\$54,550			
			<b>TOTAL EXPENSES</b>	<b>\$797,381</b>			
			<b>COUNTY LEVY</b>	<b>\$797,381</b>			
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	User Fees / Misc.	\$0	2.00	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility	
			<b>TOTAL REVENUES</b>	<b>\$0</b>			
			Wages & Benefits	\$246,716			
			Operating Expenses	\$5,100			
			<b>TOTAL EXPENSES</b>	<b>\$251,816</b>			
			<b>COUNTY LEVY</b>	<b>\$251,816</b>			
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		Use of Retained Earnings	\$13,860	-		
			<b>TOTAL REVENUES</b>	<b>\$13,860</b>			
			Wages & Benefits	\$0			
			Operating Expenses	\$13,860			
			<b>TOTAL EXPENSES</b>	<b>\$13,860</b>			
			<b>COUNTY LEVY</b>	<b>\$0</b>			
Outlay	Full Body Stand Lift with Scale Bed Frames Mattress Replacement MIS Upgrades OT/PT equipment Dining Room Chairs/Furniture Paging System Upgrade Ice Machine Fire Door Replacement Interior Paint Kitchen Passthrough TV Replacement Dishwasher RTU Unit #5 Replacement Water Heater Replacement		\$5,500	Carryforward	\$686,590	-	
			\$9,000	Other Revenues	\$0		
			\$9,000	Use of Retained Earnings	0		
			<b>\$122,690</b>	<b>TOTAL REVENUES</b>	<b>\$686,590</b>		
			\$8,000	Wages & Benefits	\$0		
			\$10,000	Operating Expenses	\$686,590		
			\$5,000	<b>TOTAL EXPENSES</b>	<b>\$686,590</b>		
			\$6,500	<b>COUNTY LEVY</b>	<b>\$0</b>		
			\$10,000				
			\$35,000				
			\$25,000				
			\$6,500				
			\$9,400				
			\$400,000				
			\$25,000				
Totals			<b>TOTAL REVENUES</b>	<b>\$12,704,563</b>	91.05		
			<b>TOTAL EXPENSES</b>	<b>\$13,492,651</b>			
			<b>COUNTY LEVY</b>	<b>\$788,088</b>			

## Health Care Center

### Output Measures - How much are we doing?

Description		2023 Actual	2024 Estimate	2025 Budget
Re-certification survey below state and national average		0 Citations	3 deficiencies, 1 IJ	Not to exceed VVI state average, no Harm/IJ
Occupancy as a % of licensed beds (82)		60%	61%	73%
Complaint surveys		1	1	1
Reduce number of life safety code citations		5	4	Not to exceed state average
Annual Resident days /Avg Daily Census		19392 / 53.13	19400 / 53.15	19720 / 54.03
Number of meals prepared for congregate and home delivery		13,769	13,850	13,900

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Rehospitalization rate	Lower hospitalization rates make Skilled Nursing Facilities (SNF) more attractive to Accountable Care Organizations to ensure referrals for services continue.	19.2% (State Avg. 20.9%/ National Avg. 22.2%)	21.6% (State Avg. 20.2%/ National Avg. 22.3%)	< (State Avg 20.2%/National Avg. 22.3%)
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$41.63	\$40.44	\$39.78
Percent of patient days with Medicare as a payer source	Increased number of residents served will show continued need for skilled nursing care.	6%	8%	9%
Percent of patient days with Medicaid as a payer source	Increased number of residents served will show continued need for skilled nursing facility that provides for the indigent populations requiring nursing home placement.	79.0%	62.7%	68.5%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems. Improvement efforts have increase with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization.	53.8% (National Avg. 52.9%)	53.1% (National average 49.7%)	Above National Average
Employee turnover rate	Employees are engaged and satisfied in their work for the county.	112.0%	58.0%	50.0%
Staffing Rating	Higher staffing levels help indicate the quality of care nursing home residents receive. A higher star rating means, there are more nursing staff.	Four Stars out of Five Stars	Two out of Five Stars	Three Stars out of Five Stars
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC.	88.5% (State Avg. 75.3%/ National Avg. 70.5%)	37.5% (National Average 48.4%)	Above National Average

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of		Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>HEALTH CARE CENTER</b>										
<u>Revenues</u>										
Tax Levy	1,114,320	811,113	788,087	788,087	788,087	0	0.00%	Full Body/Stand Lift Scale	5,500	0
Grants & Aids	780,500	49,300	1,370,000	1,371,000	0	(1,370,000)	-100.00%	Nursing Equipment	18,000	0
User Fees	5,599,198	7,011,341	8,444,172	8,458,890	9,152,081	707,909	8.38%	MIS Upgrades	122,690	0
Intergovernmental	51,189	44,690	41,080	42,000	41,080	0	0.00%	OT/PT Equipment	8,000	0
Donations	5,335	100	0	0	0	0	0.00%	Dining Room Chairs/Furniture	10,000	0
Interest	54,950	15,066	75,000	75,000	75,000	0	0.00%	Paging System Upgrade	5,000	0
Rent	-	-	0	0	0	0	0.00%	Ice Machine	6,500	0
Miscellaneous	(1,606)	5,488	0	0	0	0	0.00%	Fire Door replacements	10,000	0
Transfer from other Funds	1,028,673	1,039,846	1,119,990	1,119,990	1,114,952	(5,038)	-0.45%	Water Heater Replacement	25,000	0
Bond Proceeds	0	0	0	0	0	0	0.00%	Painting of Exterior Building	35,000	0
Use of Fund Balance	0	0	2,382,907	0	2,321,450	(61,457)	-2.58%	HVAC/RTU Replacements #5	400,000	0
								TV's	6,500	0
Total Revenues	8,632,559	8,976,944	14,221,236	11,854,967	13,492,650	(728,586)	-5.12%	Kitchen Passthrough	25,000	0
								Dishwasher	9,400	0
<u>Expenses</u>										
Labor	4,094,091	3,571,831	5,446,667	4,126,340	5,600,901	154,234	2.83%	2025 Total	686,590	0
Labor Benefits	1,009,322	1,941,783	2,314,346	1,371,802	1,859,413	(454,933)	-19.66%			
Supplies & Services	1,985,918	2,748,249	2,499,377	3,504,383	4,155,794	1,656,417	66.27%			
Interest Payments	128,672	104,964	1,119,990	1,119,990	1,114,952	(5,038)	-0.45%	2026	395,400	0
Capital Outlay	14,122	10,394	2,765,856	1,510,900	686,590	(2,079,266)	-75.18%	2027	143,900	0
Transfer to General Fund	54,943	15,054	75,000	75,000	75,000	0	0.00%	2028	443,900	0
Addition to Fund Balance	1,345,491	584,669	0	146,552	0	0	0.00%	2029	134,500	0
Total Expenses	8,632,559	8,976,944	14,221,236	11,854,967	13,492,650	(728,586)	-5.12%			
Beginning of Year Fund Balance	9,326,417	10,671,908		11,256,577	11,403,129					
End of Year Fund Balance	10,671,908	11,256,577		11,403,129	9,081,679					

The Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures. The amounts shown for outlay expenditures are for budget purposes only.

**Changes and Highlights to the Department's Budget:**

**Change 1:** Census was budgeted based on current census and staffing levels needed to support occupancy level between 55-60 for 2025. Census was also budgeted based on the proposed national staffing mandate of maintaining a 3.48 per patient day (ppd) (.55 RN, 2.45 CNA, and a .48 in the nursing department and 24/7 RN coverage). Since many budgeted positions remain unfilled, the vacancy factor was increased from \$450,000 to \$1,100,000 and contracted agency staff budget was increased from \$652,021 to \$2,375,467 (\$1,723,446 increase). If budgeted positions remain unfilled the actual labor expense will continue to be under budget.

**Change 2:** Outlay costs for capital projects decreased from 2024. The only capital outlay for 2025 is replacing larger equipment that is at the end of useful life. 2024 included replacement of four roof top ventilation units with high filtration funded by American Rescue Plan Act (ARPA), \$1,370,000.

Expense costs continue to rise but not at double digit rates. The budget does not include significant increases in supply costs as these costs had been lowered due to a projected lower census. Overall, expenses have been budgeted based on historical data.

**Change 3:** Revenues were budgeted based on estimated increases with Medicaid (MA). MA is not paying based on 75% of costs, we should project our MA rate to go up around 4% from where it has averaged in 2024. Private pay rate will increase at 4% to stay in alignment with rising costs.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2024</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Staffing, Contracted Agency Expense &amp; Vacancy Factor</b>	<b>Outlay</b>	<b>User Fee Revenue Increase</b>	
Tax Levy	788,087	(64,838)	772,747		(707,909)	788,087
Use of Fund Balance or Carryforward Funds	2,382,907	681,219	650,000	(1,392,676)		2,321,450
All Other Revenues	9,930,252	(1,370,000)			707,909	9,268,161
Transfer from General Fund	1,119,990	(5,038)				1,114,952
<b>Total Funding</b>	<b>14,221,236</b>	<b>(758,657)</b>	<b>1,422,747</b>	<b>(1,392,676)</b>	<b>0</b>	<b>13,492,650</b>
Labor Costs	7,753,288	0	(300,698)			7,452,590
Supplies & Services	2,507,102	(67,029)	1,723,445			4,163,518
Capital Outlay	2,765,856	(686,590)		(1,392,676)		686,590
Transfers to Other Funds	75,000	0				75,000
Debt Service	1,119,990	(5,038)				1,114,952
<b>Total Expenses</b>	<b>14,221,236</b>	<b>(758,657)</b>	<b>1,422,747</b>	<b>(1,392,676)</b>	<b>0</b>	<b>13,492,650</b>

**Issues on the Horizon for the Department:**

Looking beyond 2025, expect to continue to see staffing challenges. Nationwide there are shortages of healthcare workers. Being a rural Skilled Nursing Facility (SNF), Sauk County experiences firsthand effects of these challenges with numerous job openings. Wages have been on the rise as facilities attempt to compete for the staff not only in the nursing departments but the support departments as well. These trends have been seen at both the state/local level and the national level. As facilities have struggled to fill positions, they have been forced to use contracted agencies which come at a financial premium, not to mention the loss of staff to fill permanent positions as the financial incentives have drawn many to temporary traveling work assignments, along with the existing competition with hospitals, assisted living, home care and hospice agencies. The stress of working in health care field during and following the pandemic has caused employees to migrate out of health care and a greater number of employees seeking early retirement. As the state is attempting to reduce the level of closure of nursing homes by paying a more equitable Medicaid reimbursement, hospitals are equally challenged with difficulties finding open beds to discharge patients to long term care facilities due to labor shortages. Centers for Medicare and Medicaid

## Highway

### Department Vision - Where the department would ideally like to be

The Highway Department is committed to maintaining the current level of service it provides to the general public while reducing costs through improved efficiency and operating procedures.

### Department Mission - Major reasons for the department's existence and purpose in County government

We are a department entrusted with the development, maintenance, and safe operation of Sauk County's transportation system. We strive to satisfy the diverse mobility needs of all citizens while retaining a responsible concern for public safety and the environment.

### Elements of Countywide Mission Fulfilled

Promote safe community  
Encourage economic development

### Specific Strategic Issues Addressed

Declining/unpredictable financial support (highways, Medicaid, other)

Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	Thorough daily routine maintenance checks on equipment reduce repair time and costs therefore our production on projects will be maximized and increase productivity.	Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.	12/31/2025
Improve safety with a well maintained fleet of operational equipment.	Thorough daily routine maintenance checks and knowledge of equipment reduces unexpected safety injury therefore reduces safety costs.	Continue to update the Department's equipment fleet with new, reliable, safe, and efficient units.	12/31/2025
Reduce employee injuries/accidents as well as general public liability claims and improve work quality and efficiency through knowledgeable work crews.	Employee injuries/accidents should be reduced/minimized if we improve our knowledge on the jobsite with equipment/surroundings.	Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance, and construction techniques through workshops and seminars.	12/31/2025
Maintain continuity of information sharing between government agencies, authorities, and the general public to reduce confusion and inefficiency.	Collaboration and communication with other departments grows us as a department in obtaining information.	Continue correspondence with other governments at the state, county, and local levels to ensure needs are met and compliance with policies, procedures, and mandates is maintained.	12/31/2025
Consider all roads/bridges on the CTH system for future needs to ensure that no single element falls below an acceptable level of safety.	Highway department works within their yearly highway improvement plan and works with townships to make sure all necessary improvements are made.	Monitor and accurately determine future needs of the CTH system to adequately project budget values to cover needed costs.	8/31/2025
Maintain effective procedures used for winter maintenance operations to ensure the Department is current with statewide accepted levels of service.	Our level of service is proven with the maintenance we provide to the highways. New procedures, equipment and material are used each year.	Improve service of winter maintenance operations by incorporating new materials, equipment, and procedures to improve efficiency, response time, and general safety.	10/1/2025
Incorporate new technologies and alternative fuels into Department operations.	Improved fuel mileage improves longevity/efficiency of equipment.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2025
Address ever changing needs of the Department and employees and act upon them to maintain Department efficiency, safety, and employee morale.	Employee turnover rate would decrease and employees would want to continue their employment in Sauk County.	Review and update current procedures and administer improvements where needed to increase Department efficiency, moral, and safety.	12/31/2025

## Highway

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	Wis Stat §82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$3,363		
			Operating Expenses	\$74,740		
			<b>TOTAL EXPENSES</b>	<b>\$78,103</b>		
<b>COUNTY LEVY</b>	<b>\$78,103</b>					
County Highway (CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	Wis Stat §83.06	User Fees / Misc	\$447,432	25.47	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$789,003		
			Vacancy Factor	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,236,435</b>		
			Wages & Benefits	\$2,459,091		
			Operating Expenses	\$572,658		
			Transfer to General Fund	\$150,000		
			<b>TOTAL EXPENSES</b>	<b>\$3,181,749</b>		
<b>COUNTY LEVY</b>	<b>\$1,945,314</b>					
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	\$0	7.38	Cost of snow removal per centerline mile of road
			Grants	\$413,278		
			<b>TOTAL REVENUES</b>	<b>\$413,278</b>		
			Wages & Benefits	\$710,656		
			Operating Expenses	\$698,708		
			<b>TOTAL EXPENSES</b>	<b>\$1,409,364</b>		
<b>COUNTY LEVY</b>	<b>\$996,086</b>					
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	\$0	2.35	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	\$833,906		
			<b>TOTAL REVENUES</b>	<b>\$833,906</b>		
			Wages & Benefits	\$226,809		
			Operating Expenses	\$1,820,279		
			<b>TOTAL EXPENSES</b>	<b>\$2,047,088</b>		
<b>COUNTY LEVY</b>	<b>\$1,213,182</b>					
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	\$0	0.58	
			Grants	\$28,478		
			<b>TOTAL REVENUES</b>	<b>\$28,478</b>		
			Wages & Benefits	\$55,621		
			Operating Expenses	\$50,589		
			<b>TOTAL EXPENSES</b>	<b>\$106,210</b>		
<b>COUNTY LEVY</b>	<b>\$77,732</b>					
State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	Intergovernmental	\$2,752,136	21.12	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,752,136</b>		
			Wages & Benefits	\$2,053,673		
			Operating Expenses	\$698,463		
			<b>TOTAL EXPENSES</b>	<b>\$2,752,136</b>		
<b>COUNTY LEVY</b>	<b>\$0</b>					
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	\$192,552	1.16	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$192,552</b>		
			Wages & Benefits	\$115,263		
			Operating Expenses	\$77,289		
			<b>TOTAL EXPENSES</b>	<b>\$192,552</b>		
<b>COUNTY LEVY</b>	<b>(\$0)</b>					

## Highway

STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$159,160	0.16	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$159,160</b>		
			Wages & Benefits	\$15,450		
			Operating Expenses	\$143,710		
			<b>TOTAL EXPENSES</b>	<b>\$159,160</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,393,780	6.19	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,393,780</b>		
			Wages & Benefits	\$596,378		
			Operating Expenses	\$797,402		
			<b>TOTAL EXPENSES</b>	<b>\$1,393,780</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$125,000	0.64	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$125,000</b>		
			Wages & Benefits	\$61,801		
			Operating Expenses	\$63,199		
			<b>TOTAL EXPENSES</b>	<b>\$125,000</b>		
			<b>COUNTY LEVY</b>	<b>(\$0)</b>		
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	\$10,000	0.06	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$10,000</b>		
			Wages & Benefits	\$6,180		
			Operating Expenses	\$3,820		
			<b>TOTAL EXPENSES</b>	<b>\$10,000</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Outlay	Highway Buildings/Shops Equipment (See Schedule for Details)		User Fees / Misc	\$0	-	
			Use of Fund Balance	\$1,000,000		
			Use of General Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,000,000</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,000,000		
			<b>TOTAL EXPENSES</b>	<b>\$1,000,000</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Bond / Use of General Fund			Sales Tax from Gen'l Fund for Debt Service	\$3,076,065		
			<b>TOTAL REVENUES</b>	<b>\$3,076,065</b>		
			Debt Service	\$0		
			<b>TOTAL EXPENSES</b>	<b>\$3,076,065</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$11,220,790</b>	65.15	
			<b>TOTAL EXPENSES</b>	<b>\$15,531,207</b>		
			<b>COUNTY LEVY</b>	<b>\$4,310,417</b>		



## Highway

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .	36.30	5.00	20.00
Total lane miles of roadway maintained during winter maintenance operations (total)	1,690 miles	1,690 miles	1,690 miles
State of Wisconsin	625 miles	625 miles	625 miles
Sauk County	617 miles	617 miles	617 miles
Town of Greenfield	68.54 miles	68.54 miles	68.54 miles
Town of Fairfield	68.5 miles	68.5 miles	68.5 miles
Town of Excelsior	105.1 miles	105.1 miles	105.1 miles
Town of Merrimac	60.5 miles	60.5 miles	60.5 miles
Town of Sumpter	46.8 miles	46.8 miles	46.8 miles
Town of Winfield	83.1 miles	83.1 miles	83.1 miles
Total centerline miles of County roads to maintain.	308.86	308.86	308.86
Tons of sand used for winter maintenance on County Highways.	3,091 tons	6,500 tons	6,500 tons
Tons of salt used for winter maintenance on County Highways.	4,035.00	3,540 tons	3,540 tons
Number of winter / snow events.	32.00	20.00	25.00
Full-time equivalents funded by other entities.	32.34	29.37	29.37
Diesel fuel used annually.	100,495.00	118,394.00	118,394.00
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	7.17%	7.00%	6.75%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.30%	4.30%	4.30%

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Percentage of resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2)miles as compared to the total road miles of the CTH system	Shows the amount of the County Highway System having a Resurfacing, Pavement Replacement, or Reconstruction project.	11.75%	1.62%	6.48%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$733	\$100,000	\$100,000
Fleet efficiency: percentage of revenues generated in excess of operating costs	>100% means equipment has been used productively, decreasing reliance on property taxes	99.94%	100.00%	100.00%
Average lane miles of roadway per patrol section to maintain during winter maintenance operations of county roads	WisDOT Recommends 50-60 Lane Miles per section for a Category 5 Road (<5000 AADT)	41 miles	41 miles	41 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$10,577	\$8,037	\$8,471
(Re)Construction dollars per centerline mile of county roads	Shows Dollars spent on Resurfacing, Pavement Replacement, or Reconstruction compared to total miles of County Highway.	\$3,654	\$6,524	\$6,540
Percentage of County Highway miles at or above Pavement Surface Evaluation and Rating (PASER) score 7 (Scoring done every other year)	PASER evaluates road surface condition. A rating of 1 means the road has failed and reconstruction is needed. A rating of 10 means the quality is excellent and no maintenance is required.	60.36%	62.00%	68.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$4,044.00	\$4,245.84	\$4,315.87

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of		Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>HIGHWAY</b>										
<u>Revenues</u>										
Tax Levy	4,582,529	4,576,778	4,331,119	4,331,119	4,310,417	(20,702)	-0.48%	3 Tracked Skidsteer Loaders	40,000	0
Grants & Aids	2,627,782	1,691,961	2,248,871	2,248,039	2,316,880	68,009	3.02%	Wheeled Skid Steer Loaders	11,000	0
User Fees	48,127	45,696	40,000	40,000	40,000	0	0.00%	2 5500 Mini Dump Trucks	180,000	0
Intergovernmental	4,830,698	5,272,274	4,486,597	4,487,429	4,637,845	151,248	3.37%	4 Quad Axle Trucks	114,000	0
Interest	80,361	1,585,302	300,000	300,000	150,000	(150,000)	-50.00%	Excavator	20,000	0
Miscellaneous	0	0	0	0	0	0	0.00%	Dozer	20,000	0
Transfer from Other Funds	990,576	3,058,047	8,077,353	8,077,353	3,076,065	(5,001,288)	-61.92%	5 Loaders	65,000	0
Bond Proceeds	0	0	0	0	0	0	0.00%	5 Pickup Trucks	300,000	0
Use of Fund Balance	0	0	1,000,000	1,000,000	1,000,000	0	0.00%	Chipper	150,000	0
								3 Tandem V-Boxes	100,000	0
Total Revenues	13,160,073	16,230,058	20,483,940	20,483,940	15,531,207	(4,952,733)	-24.18%			
								2025 Total	1,000,000	0
<u>Expenses</u>										
Labor	3,682,202	3,756,366	4,262,499	4,262,499	4,499,221	236,722	5.55%	2026	1,000,000	0
Labor Benefits	1,294,768	1,693,274	1,740,560	1,740,560	1,805,065	64,505	3.71%	2027	1,000,000	0
Supplies & Services	6,704,600	6,441,546	5,103,528	5,103,528	5,000,856	(102,672)	-2.01%	2028	1,000,000	0
Principal Redemption	1,286,356	1,292,547	0	0	0	0	0.00%	2029	1,250,000	0
Interest Payments	0	0	3,077,353	3,077,353	3,076,065	(1,288)	-0.04%			
Capital Outlay	0	0	6,150,000	6,150,000	1,000,000	(5,150,000)	-83.74%			
Transfer to General Fund	78,688	14,788	150,000	150,000	150,000	0	0.00%			
Addition to Fund Balance	113,459	3,031,537	0	0	0	0	0.00%			
Total Expenses	13,160,073	16,230,058	20,483,940	20,483,940	15,531,207	(4,952,733)	-24.18%			
Beginning of Year Fund Balance	15,014,005	15,127,464		18,159,001	17,159,001					
End of Year Fund Balance	15,127,464	18,159,001		17,159,001	16,159,001					

The Highway Fund is required by accounting standards to record outlay purchases as assets, not expenditures. The amounts shown for outlay expenditures are funded by fund balance use, and are for budget purposes only.

**Changes and Highlights to the Department's Budget:**

The budget was developed with the following assumptions:

Change 1: Bridge Aid funding is yet to be determined as of 7/30/24. We should know the bridge aids total somewhere in the week of Aug 12th.

Change 2: Use of Fund Balance for Equipment Purchases is unchanged from 2024.

Change 3: Construction of the new Baraboo & Reedsburg Highway Shops funded through Bond Proceeds \$45,000,000(General Obligation Debt), assigned general fund balance \$5,000,000 and interest on bond proceeds \$150,000.. Baraboo and Reedsburg (final construction and equipment) costs in 2024 will be \$5,150,000. Project funding for the new facilities will be complete in 2024.

Change 4: Construction of the new Baraboo & Reedsburg Highway Facilities - Debt Service and Sales Tax Revenue for Bond Debt. Project was budgeted \$38,000,000 in 2022. Project current estimated cost is \$50,000,000. The County bonded \$45,000,000 for the project and assigned \$5,000,000 General Fund balance to complete the project in 2024.

Change 5: Use of Supplemental Shared revenue increased \$19,349 from 2024 to fund county road maintenance.

	2024 Revised Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	Change 4	Change 5	2025 Budget Request
Description of Change			Bridge Aid Funding	Equipment Purchases Capital Outlay	Baraboo & Reedsburg Highway Shops	Debt Service for New Highway Facilities	Supplemental Shared revenue	
Tax Levy	4,331,119	0	(20,702)					4,310,417
Use of Fund Balance or Carryforward Funds	1,000,000	0						1,000,000
Use of General Fund	5,000,000	0			(5,000,000)			0
Transfer from General Fund	3,077,353	0				(1,288)		3,076,065
All Other Revenues	7,075,468	219,257			(150,000)		19,349	7,144,725
<b>Total Funding</b>	<b>20,483,940</b>	<b>219,257</b>	<b>(20,702)</b>	<b>0</b>	<b>(5,150,000)</b>	<b>(1,288)</b>	<b>19,349</b>	<b>15,531,207</b>
Labor Costs	5,997,407	306,878						6,304,285
Supplies & Services	10,259,180	(87,621)	(20,702)		(5,150,000)		19,349	5,000,857
Capital Outlay	1,000,000	0						1,000,000
Debt - Interest Expense	1,285,238	0				(56,288)		1,228,950
Debt- Principal Redemption	1,835,000	0				55,000		1,890,000
Debt - Premium Amort	(42,885)	0						(42,885)
Transfers to Other Funds	150,000	0						150,000
Addition to Fund Balance	0	0						0
<b>Total Expenses</b>	<b>20,483,940</b>	<b>219,257</b>	<b>(20,702)</b>	<b>0</b>	<b>(5,150,000)</b>	<b>(1,288)</b>	<b>19,349</b>	<b>15,531,207</b>

**Issues on the Horizon for the Department:**

Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

# Human Services

## Department Vision - Where the department would ideally like to be

With the assistance of our community partners, a coordinated network of trauma informed, comprehensive human services will be available as needed, and easily accessed by county residents.

## Department Mission - Major reasons for the department's existence and purpose in County government

The Sauk County Department of Human Services is dedicated to providing high quality, caring, effective and efficient services for all county residents according to need and eligibility. Priorities include: treating everyone with dignity and respect, enhancing self reliance, protecting the vulnerable, and promoting healthy families, relationships and lifestyles.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Development of cultural, social, and community values

Stewardship of natural resources

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Medical assisted treatment program

Health and Human Services - Comprehensive community services

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Outside Issues - Affordable/low income housing

Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Successful Income Maintenance Consortium Operation	Meets all performance standards as defined by the consortium	Performance standards are met	Ongoing
Prudent fiscal management	Fiscal performance equal or less than budget.	Finish 2025 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Out of Home Placements	Regularly review out of home placements for level of care and try to maintain consumers in the community where possible.	Perform regular review on out of home placements to make sure the least restrictive placement that meets the needs of the consumer is occurring.	Ongoing
Continued enhancements to the electronic health record	Maintain and enhance electronic record	Identify additional needs across Dept units for additional development of forms or other process improvements in the record.	Ongoing
Expand substance use services to include Intensive Outpatient (IOP) groups	Groups will be at least 75% filled across the year.	Groups will be evaluated in regard to staffing needs, department and community needs, and ability to bring in revenue.	Ongoing
Increase billable hours across billable programs	Billable hours will increase which in turn will increase revenue. Hours will be monitored through Productivity Reports.	Human Services will review their billable programs and look for opportunities to increase billable hours which in turn would increase revenues. This will be monitored through program review. Keeping positions filled with trained staff will be key to increasing the billable hours..	Ongoing

# Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2024 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	Wis Stats 51  Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$837,044	13.68	Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.
			Grants	\$1,011,009		
			Transfer from General Fund	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,848,053</b>		
			Wages & Benefits	\$1,570,222		
			Operating Expenses	\$2,228,866		
			<b>TOTAL EXPENSES</b>	<b>\$3,799,088</b>		
<b>COUNTY LEVY</b>	<b>\$1,951,035</b>					
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$566,000	6.26	Crisis: number of Crisis Contacts vs number of cases diverted from hospitalization.
			Grants	\$241,600		
			<b>TOTAL REVENUES</b>	<b>\$807,600</b>		
			Wages & Benefits	\$643,446		
			Operating Expenses	\$388,913		
			<b>TOTAL EXPENSES</b>	<b>\$1,032,359</b>		
<b>COUNTY LEVY</b>	<b>\$224,759</b>					
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$17,292,385	14.55	Comprehensive Community Services: for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF rate.
			Grants	\$65,000		
			<b>TOTAL REVENUES</b>	<b>\$17,357,385</b>		
			Wages & Benefits	\$1,665,405		
			Operating Expenses	\$15,929,809		
			<b>TOTAL EXPENSES</b>	<b>\$17,595,214</b>		
<b>COUNTY LEVY</b>	<b>\$237,829</b>					
ECONOMIC SUPPORT	Facilitates access to Medical Assistance, Food Stamps, Child Day Care and energy assistance for those who are eligible for these programs.	46/49	User Fees/Other Revenues	\$425	14.34	
			Grants	\$1,083,216		
			<b>TOTAL REVENUES</b>	<b>\$1,083,641</b>		
			Wages & Benefits	\$1,239,086		
			Operating Expenses	\$122,404		
			<b>TOTAL EXPENSES</b>	<b>\$1,361,490</b>		
<b>COUNTY LEVY</b>	<b>\$277,849</b>					
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$174,000	8.70	
			Grants	\$242,589		
			<b>TOTAL REVENUES</b>	<b>\$416,589</b>		
			Wages & Benefits	\$960,747		
			Operating Expenses	\$104,865		
			<b>TOTAL EXPENSES</b>	<b>\$1,065,612</b>		
<b>COUNTY LEVY</b>	<b>\$649,023</b>					
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$1,644,282	11.51	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	\$1,205,766		
			<b>TOTAL REVENUES</b>	<b>\$2,850,048</b>		
			Wages & Benefits	\$1,217,893		
			Operating Expenses	\$1,787,785		
			<b>TOTAL EXPENSES</b>	<b>\$3,005,678</b>		
<b>COUNTY LEVY</b>	<b>\$155,630</b>					
COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$895,000	17.09	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$598,351		
			<b>TOTAL REVENUES</b>	<b>\$1,493,351</b>		
			Wages & Benefits	\$1,889,672		
			Operating Expenses	\$875,931		
			<b>TOTAL EXPENSES</b>	<b>\$2,765,603</b>		
<b>COUNTY LEVY</b>	<b>\$1,272,252</b>					

## Human Services

ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$70,000	6.11	Adult Protective Services: Number of program referrals vs the Institutional placement rate.
			Grants	\$244,959		
			<b>TOTAL REVENUES</b>	<b>\$314,959</b>		
			Wages & Benefits	\$703,816		
			Operating Expenses	\$260,641		
			<b>TOTAL EXPENSES</b>	<b>\$964,457</b>		
<b>COUNTY LEVY</b>	<b>\$649,498</b>					
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$189,227	22.40	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$1,603,320		
			Transfer from General Fund	\$86,628		
			<b>TOTAL REVENUES</b>	<b>\$1,879,175</b>		
			Wages & Benefits	\$2,389,595		
			Operating Expenses	\$2,147,363		
<b>TOTAL EXPENSES</b>	<b>\$4,536,958</b>					
<b>COUNTY LEVY</b>	<b>\$2,657,784</b>					
YOUTH JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$4,727	6.00	Youth Justice: Number of admissions vs the out of home care placements.
			Grants	\$922,664		
			Transfer from General Fund			
			<b>TOTAL REVENUES</b>	<b>\$927,391</b>		
			Wages & Benefits	\$638,123		
			Operating Expenses	\$540,698		
<b>TOTAL EXPENSES</b>	<b>\$1,178,821</b>					
<b>COUNTY LEVY</b>	<b>\$251,431</b>					
FAMILY CARE	Provides care management to frail elderly, developmentally disabled and physically disabled adults under contract with the Long Term Care District Care Management Organization		User Fees/Other Revenues	\$0	-	
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			<b>TOTAL EXPENSES</b>	<b>\$510,849</b>		
			<b>COUNTY LEVY</b>	<b>\$510,849</b>		
Justice, Diversion, & Support	JDS works with the Sauk County Criminal Justice Coordinating Council to protect and enhance the health, welfare, and safety of it's residents in efficient and cost effective ways, and to create policy initiatives that address the complex issues associated with justice-involved individuals.		User Fees / Misc.	\$0	0.26	
			Grants	\$0		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$27,977		
			Operating Expenses	\$5,821		
<b>TOTAL EXPENSES</b>	<b>\$33,798</b>					
<b>COUNTY LEVY</b>	<b>\$33,798</b>					
Adult Treatment Court - Treatment, Alternatives, and Diversion (TAD) Grant & Tax Levy	Connect participants with treatment and develop life skills to help prevent them returning in the criminal justice system. Completing the program and applying the knowledge can help rebuild a stable and healthy life.		User Fees / Misc.	\$11,450	3.30	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
			Grants	\$150,000		
			Use of Carryforward			
			<b>TOTAL REVENUES</b>	<b>\$161,450</b>		
			Wages & Benefits	\$328,915		
			Operating Expenses	\$145,635		
<b>TOTAL EXPENSES</b>	<b>\$474,550</b>					
<b>COUNTY LEVY</b>	<b>\$313,100</b>					
Recovery Support Network	To divert low and medium risk individuals with substance use/abuse disorders from being processed into the criminal justice system. Connection is made with treatment and other supportive services to break the cycles of addiction and incarceration.		User Fees / Misc.	\$0	1.48	JDS: number of enrolled participants in Recovery Support Network vs sober living placements
			Grants	\$140,000		
			<b>TOTAL REVENUES</b>	<b>\$140,000</b>		
			Wages & Benefits	\$139,724		
			Operating Expenses	\$57,134		
			<b>TOTAL EXPENSES</b>	<b>\$196,858</b>		
<b>COUNTY LEVY</b>	<b>\$56,858</b>					
Education Navigation-Learning Center - SSM Health Partnership	To help justice-involved individuals obtain their GED or High School Equivalency Diploma (HSED) through tutoring. Education is a proven way to increase employment, stability, and reduce recidivism.		User Fees / Misc.	\$0	0.29	
			Grants	\$24,500		
			Use of Carryforward			
			<b>TOTAL REVENUES</b>	<b>\$24,500</b>		
			Wages & Benefits	\$29,827		
			Operating Expenses	\$2,849		
<b>TOTAL EXPENSES</b>	<b>\$32,676</b>					
<b>COUNTY LEVY</b>	<b>\$8,176</b>					

# Human Services

Diversion Supervision Agreement	To allow individuals that have had limited touch with the criminal justice system to correct their behavior and continue to live a crime free life.		User Fees / Misc.	\$0	1.57	JDS: number of enrolled participants in ATC/DSA vs number of residential placements
			Grants	\$125,000		
			Use of Carryforward			
			<b>TOTAL REVENUES</b>	<b>\$125,000</b>		
			Wages & Benefits	\$163,945		
			Operating Expenses	\$41,208		
			<b>TOTAL EXPENSES</b>	<b>\$205,153</b>		
			<b>COUNTY LEVY</b>	<b>\$80,153</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$29,429,141</b>	127.54	
			<b>TOTAL EXPENSES</b>	<b>\$38,759,165</b>		
			<b>COUNTY LEVY</b>	<b>\$9,330,024</b>		
<b>Costs Reflected in Other Department Budgets</b>						
Other Departments	*The Department of Human Services (DHS) budget reflects activities over which DHS has responsibility. Building service costs related to the DHS Reedsburg 6th Street location are recorded in other County budgets.		Wages & Benefits	\$77,899	1.00	
			Operating Expenses	\$56,008		
			<b>TOTAL EXPENSES</b>	<b>\$133,907</b>		
			<b>COUNTY LEVY</b>	<b>\$133,907</b>		
Total with Other Department Expenses			<b>TOTAL REVENUES</b>	<b>\$29,429,141</b>	128.54	
			<b>TOTAL EXPENSES</b>	<b>\$38,893,072</b>		
			<b>COUNTY LEVY</b>	<b>\$9,463,931</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
Mental Health and Recovery Services - # of call intakes	326	326	340
Mental Health and Recovery Service - # of admissions	275	200	250
Mental Health and Recovery Services - # of open cases	472	425	450
Integrated Services Program - # of open cases as of 12/31	384	395	400
Crisis Intervention - number of crisis contacts	802	935	935
MAT Grant Admissions	98	20	50
Youth Justice Clients - # of referrals received	175	226	200
CPS clients - total screened in and screened out	933	915	920
Adult Protective Services - # of referrals	265	278	300
Children's Long Term Support & Birth-to-three Clients Admissions	293	308	325
Community Support - # of open cases as of 12/31	100	91	85
Average Economic Support Caseload	8938	8121	8200
Adult Treatment Court Participant Enrollment	12	14	16
Adult Treatment Court Graduates	8	5	7
Diversion Supervision Agreement Enrollment	3	15	20
Diversion Supervision Agreement Graduates	1	1	3
Number of enrolled RSN participants who were diverted and deflected from the criminal justice system		5	7
Number of people referred to RSN	119	138	145
Number of individuals enrolled in RSN	48	60	65
Number of individuals provided GED/HSED tutoring	14	10	
Number of GED/HSED certificates obtained	3	1	

# Human Services

<b>Key Outcome Indicators / Selected Results - How well are we doing?</b>				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Child Protective Services (CPS): Number of cases screened in vs out of home care rate.	The goal for screened in cases is to keep the child in the home rather than removing and placing in out of home care. The more cases screened in, the more likely the out of home care rate will increase thus affecting our budget.	Cases screened in = 300 Out of home care rate = 154	Cases screened in = 269. Out of home care rate = 130	Cases screened in = 275 Out of home care rate = 130
Adult Protective Services (APS): Number of program referrals vs the # of Institutional placements.	Human Services continues to see a rise in APS cases due to dementia and the Opioid Crisis. Those more difficult cases can lead to high cost placements like Institutions.	265 Admissions Institutional placement rate = 3	278 Admissions Institutional placements = 2	275 Admissions Institutional placements = 2
Youth Justice: Number of admissions vs the number of out of home care placements.	The more cases admitted in the more likely of an out of home placement. If an out of home placement does occur, the goal of the staff is to place in the least restrictive if possible as the cost is less and to work to get the youth home.	# of admissions = 76 Out of home care placements = 8	# of admissions = 95 Out of home care placements = 5	# of admissions = 95 Out of home care placements = 5
Community Support Program (CSP): Number of cases in CSP vs # of institutional and CBRF placements.	The CSP program is continually seeing an increase in their CBRF placement rate. These are consumers who are not able to stay in the community. CSP works to get these consumers in less restrictive, meaning less costs placements like Adult Family Homes or Residential Care Apartments. If a CSP client is placed in a CBRF or Institution, County Levy picks up the majority of this cost.	CSP cases = 100 CBRF = 11 Institutional placements = 8	CSP cases = 91 CBRF = 9 Institutional placements = 2	CSP cases = 85 CBRF = 8 Institutional placements = 2
Children's Long Term Support (CLTS): Number of open cases vs number of institutional placements.	When a CLTS client is placed in an institution, the child is no longer funded with CLTS funds and the cost of the child is now put on County Levy. As more cases are admitted to this program, the likely hood of an Institutional placement grows.	Open Cases = 244 Institutional placement rate = 3	Open Cases = 254 Institutional placement rate = 2	Open Cases = 275 Institutional placement rate = 2
Comprehensive Community Services (CCS): for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF (Community Based Residential Facility) rate.	As the CCS program continues to grow for both adults and children, increasingly more difficult cases are likely. CCS is a model where a team is placed around the consumer to keep the child/adult in the home and community. CCS reimburses 100% unless a child/adult are placed in an institution. Diverting to a CBRF is a better option as CCS also reimburses the support and supervision costs related to that CBRF placement. Due to the CSP waitlist, CCS is serving more consumers in supported living situations.	CCS enrolled children = 172 Institutional placement rate = 1  CCS enrolled adults = 210 Institutional/CBRF rate = 10	CCS enrolled children = 180 Institutional placement rate = 1  CCS enrolled adults = 215 Institutional/CBRF rate = 7	CCS enrolled children = 180 Institutional placement rate = 1  CCS enrolled adults = 215 Institutional/CBRF rate = 7
Substance Use: Number of consumers assessed via an ASAM for the most appropriate level of care.	The goal is to assess and refer the consumer to the most appropriate service so that they don't need repeated courses of care. Utilize the MA residential benefit for consumers with MA who require this level of treatment.	Not measured	46	60
Crisis: number of Crisis contacts vs number of cases diverted from hospitalization.	Evaluating a consumer for the least restrictive level of care results in more consumers being appropriately served in their homes/communities or in crisis respite care versus hospital settings.	Face to Face Contacts = 452 Cases diverted from hospitalization = 477	Number of Contacts = 934 Cases diverted from hospitalization = 788	Number of Contacts = 934 Cases diverted from hospitalization = 790
JDS: number of enrolled participants in ATC/DSA vs number of residential placements	The more participants enrolled in the ATC/DSA program the likelihood of increased residential placements.	Enrolled participants = 15 Residential placements = Not measured	ATC/DSA enrolled participants = 29 vs number of residential placements = 6	ATC/DSA enrolled participants = 35 vs number of residential placements = 8
JDS: number of enrolled participants in Recovery Support Network vs sober living placements	The more participants enrolled in the Pre-booking diversion program the likelihood of increased residential placements.	Enrolled participants = 48 Residential placements = Not measured	Enrolled participants = 60 Sober Living Placements = 1	Enrolled participants = 65 Residential placements = 2



	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>HUMAN SERVICES</b>										
<u>Revenues</u>										
Tax Levy	7,730,457	8,065,028	8,974,223	8,974,223	9,330,024	355,801	3.96%	None	0	0
Grants & Aids	21,968,775	24,897,509	24,189,139	29,311,093	28,814,113	4,624,974	19.12%			
Fees, Fines & Forfeitures	79,158	70,794	75,500	76,700	76,000	500	0.66%	2025 Total	0	0
User Fees	464,425	441,016	478,400	438,850	435,600	(42,800)	-8.95%			
Donations	5,000	1,050	0	0	0	0	0.00%			
Interest	5,440	6,455	150,000	6,500	6,500	(143,500)	-95.67%	2026	0	0
Miscellaneous	86,168	36,511	2,100	16,576	10,300	8,200	390.48%	2027	0	0
Transfer from Other Funds	0	0	0	0	0	0	0.00%	2028	0	0
Use of Fund Balance	0	482,700	240,160	0	86,628	(153,532)	-63.93%	2029	0	0
<b>Total Revenues</b>	<b>30,339,423</b>	<b>34,001,063</b>	<b>34,109,522</b>	<b>38,823,942</b>	<b>38,759,165</b>	<b>4,649,643</b>	<b>13.63%</b>			
<u>Expenses</u>										
Labor	7,652,518	8,294,222	9,803,157	9,416,466	10,156,389	353,232	3.60%			
Labor Benefits	2,634,261	2,696,942	3,231,261	3,158,398	3,452,005	220,744	6.83%			
Supplies & Services	19,208,032	22,338,751	20,875,104	26,141,753	25,144,271	4,269,167	20.45%			
Capital Outlay	92,888	45,184	50,000	50,000	0	(50,000)	-100.00%			
Transfer to General Fund	125,808	625,964	150,000	6,500	6,500	(143,500)	-95.67%			
Addition to Fund Balance	625,916	0	0	50,825	0	0	0.00%			
<b>Total Expenses</b>	<b>30,339,423</b>	<b>34,001,063</b>	<b>34,109,522</b>	<b>38,823,942</b>	<b>38,759,165</b>	<b>4,649,643</b>	<b>13.63%</b>			
Beginning of Year Fund Balance	2,020,311	2,646,226		2,163,525	2,214,350					
End of Year Fund Balance	2,646,226	2,163,525		2,214,350	2,127,722					

Justice, Diversion & Support Combined into Human Services in 2023

Further costs related to general

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>JUSTICE, DIVERSION, &amp; SUPPORT</b>										
<u>Revenues</u>										
Tax Levy	318,753	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	222,095	0	0	0	0	0	0.00%			
User Fees	6,732	0	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
Total Revenues	547,580	0	0	0	0	0	0.00%	2026	0	0
<u>Expenses</u>										
Labor	314,622	0	0	0	0	0	0.00%	2027	0	0
Labor Benefits	90,819	0	0	0	0	0	0.00%	2028	0	0
Supplies & Services	128,565	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	13,574	0	0	0	0	0	0.00%			
Total Expenses	547,580	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance	Justice, Diversion & Support Combined into Human Services in 2023									

**Changes and Highlights to the Department's Budget:**

One new Family Support Specialist is being requested for the Child Protection Unit. This will be paid for with Opioid Settlement Funds to work with families affected by Opioids. Position Costs = \$86,628 which includes Salary and Benefits, MIS Costs, Travel, Training, Office Supplies and Cell Phone.

Request for two new Social Worker-Childrens for the Children's Long Term Support Program to take on cases coming off the waitlist as well as addressing the needs of kids in out of home placement who may be eligible for the program. Position Cost = \$226,688 which includes Salary and Benefits, MIS costs, Travel, Training, Office Supplies, Cell Phone and Office Furniture. These positions will be funded by billing Case Management for CLTS services as well as CCS services to Medicaid (100% reimbursement). Effective 1/1/25, if County Agencies do not immediately begin enrollment and service planning for participants that DHS has determined are enrollable and wish to enroll in the Childrens Long Term Support Program, DHS will implement three progressive, escalating steps for non-compliance with CLTS Program enrollment timeliness requirements which could ultimately lead to repaying funds to DHS or withholding administrative funding.

One of the most significant challenges continues to be managing out of home placements. The cases continue to be considerably more complex. Consumer and family needs often surpass our capacity to safely maintain services in the community. Out of home placements are carefully evaluated and always a last resort measure after other, often time-intensive interventions of have been tired. The availability of quality placements also continues to be a large hurdle. An increase to our out of home placement lines are necessary (Foster Care/Treatment Foster Care/Group Homes/Residential Caring Institutes/Juvenile Corrections).

	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	Change 4	2025 Budget Request
<b>Description of Change</b>			<b>New Position - Family Support Specialist</b>	<b>New Position (2) - Social Worker - Childrens</b>	<b>Out of home placement costs for youth</b>		
Tax Levy	8,974,223	(119,442)			475,243		9,330,024
Use of Fund Balance or Carryforward Funds	240,160	(240,160)	86,628				86,628
All Other Revenues	24,895,139	4,220,686		226,688			29,342,513
<b>Total Funding</b>	<b>34,109,522</b>	<b>3,861,084</b>	<b>86,628</b>	<b>226,688</b>	<b>475,243</b>	<b>0</b>	<b>38,759,165</b>
<b>Labor Costs</b>	<b>12,973,053</b>	<b>344,715</b>	<b>86,628</b>	<b>203,998</b>			<b>13,608,394</b>
<b>Supplies &amp; Services</b>	<b>20,986,469</b>	<b>3,659,869</b>		<b>22,690</b>	<b>475,243</b>		<b>25,144,271</b>
Capital Outlay	0	0					0
Transfers to Other Funds	150,000	(143,500)					6,500
Addition to Fund Balance	0	0					0
<b>Total Expenses</b>	<b>34,109,522</b>	<b>3,861,084</b>	<b>86,628</b>	<b>226,688</b>	<b>475,243</b>	<b>0</b>	<b>38,759,165</b>

**Issues on the Horizon for the Department:**

Continued high need for out of home placements coupled with a shortage of beds and often no funding mechanisms. This is particularly true for children being served through CPS and YJ. Attempts to keep children in their homes / communities is also hampered by a shortage of foster homes, and staff who are already carrying too high caseloads such that adding more internal safety services and supports to families isn't manageable. We are looking to utilize CLTS dollars for foster care placements for children who are screened as eligible. We are also exploring opportunity to bill some CPS services through CCS to bring in revenue to support staffing needs.

CLTS referrals continue to outpace staff capacity with 20-30% growth annually since the waitlist was eliminated. It is unclear if this rate of growth will level off but additional staff are needed to support the growth.

WCA has identified Mental Health as one of their top priorities for the next budget cycle. The fiscal connection is a request for full funding of CSP and Crisis services. This would have positive fiscal impact for the Department.

HS will continue to develop group offerings, including Intensive Outpatient (IOP) groups for individuals with substance use. Groups present opportunities to serve consumers more efficiently, drive revenue, and decrease consumer isolation.

Strategic realignment within the Department is being considered. Different models will be explored and evaluated.

Crisis numbers have been down across the first part of 2024, likely due to the success of 988 and our strong wrap-around programs. This trend will continue to be monitored in order to determine if a position(s) can be reallocated internally to meet other agency needs.

HS, Health and the Sheriff's Department have evaluated options for use of the opioid settlement dollars taking into account community feedback from a 2023 survey. Current priorities identified include: maintaining existing programs; adding a position(s) per guidelines in Exhibit E; supporting sober living; and increasing peer support. Discussion and planning is ongoing.

Telecommuting has offered benefits to consumers and staff. However, adequate office space is still a need across both buildings, notably safe and private space to meet with consumers.

The Public Health unwinding ended July 2024. Pre-COVID requirements for Medicaid, Foodshare and other programs have been reinstated. The Public Health unwinding is underway with unknown implications. The volume in ES is higher with additional state dollars provided to pay for overtime. We may see consumers lose MA benefits which puts their MH and SU services at risk.

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>INSURANCE FUND</b>										
<u>Revenues</u>										
Intergovernmental	57,835	43,706	98,247	55,000	63,487	(34,760)	-35.38%	None	0	0
Interest	7,912	31,445	20,000	50,000	30,000	10,000	50.00%			
Miscellaneous	8,548	8,300	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>74,295</b>	<b>83,451</b>	<b>118,247</b>	<b>105,000</b>	<b>93,487</b>	<b>(24,760)</b>	<b>-20.94%</b>	2026	0	0
<u>Expenses</u>										
Supplies & Services	60,166	65,065	70,300	73,500	75,000	4,700	6.69%	2027	0	0
Addition to Fund Balance	14,129	18,386	47,947	31,500	18,487	(29,460)	-61.44%	2028	0	0
								2029	0	0
<b>Total Expenses</b>	<b>74,295</b>	<b>83,451</b>	<b>118,247</b>	<b>105,000</b>	<b>93,487</b>	<b>(24,760)</b>	<b>-20.94%</b>			
Beginning of Year Fund Balance	442,166	456,295		474,681	506,181					
End of Year Fund Balance	456,295	474,681		506,181	524,668					

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Insurance Fund**

**Changes and Highlights to the Department's Budget:**

Increase in charges to departments to keep the estimated 2024 year end fund balance at its minimum of \$500,000, as well as meet 2024 expenses. Estimated premiums have increased for liability insurance. Interest earned on invested funds is expected to stay steady in 2025, but less than 2024.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2024</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	0	0			0
All Other Revenues	118,247	(24,760)			93,487
<b>Total Funding</b>	<b>118,247</b>	<b>(24,760)</b>	<b>0</b>	<b>0</b>	<b>93,487</b>
Labor Costs	0	0			0
Supplies & Services	70,300	4,700			75,000
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	47,947	(29,460)			18,487
<b>Total Expenses</b>	<b>118,247</b>	<b>(24,760)</b>	<b>0</b>	<b>0</b>	<b>93,487</b>

**Issues on the Horizon for the Department:**

Beginning Balance 01-01-2024 balance = \$474,680. Estimated ending balance on 12-31-2024 = \$473,419. Minimum required balance for the Self Insurance Fund is \$500,000.

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>JAIL ASSESSMENT</b>										
<u>Revenues</u>										
Fees, Fines & Forfeitures	97,110	99,246	110,000	110,000	110,000	0	0.00%	None	0	0
Use of Fund Balance	0	10,754	0	0	0	0	0.00%			
Total Revenues	97,110	110,000	110,000	110,000	110,000	0	0.00%	2025 Total	0	0
<u>Expenses</u>										
Transfer to General Fund	0	110,000	110,000	110,000	110,000	0	0.00%	2026	0	0
Transfer to Debt Service	97,110	0	0	0	0	0	0.00%	2027	0	0
Addition to Fund Balance	0	0	0	0	0	0	0.00%	2028	0	0
Total Expenses	97,110	110,000	110,000	110,000	110,000	0	0.00%	2029	0	0
Beginning of Year Fund Balance	0	0		(10,754)	(10,754)					
End of Year Fund Balance	0	(10,754)		(10,754)	(10,754)					

**SAUK COUNTY, WISCONSIN  
2025 Budget  
HIGHLIGHTS**

**Department: Jail Assessment**

**Changes and Highlights to the Department's Budget:**

Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in "construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates".

	2024 Revised Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Request
<b>Description of Change</b>						
Tax Levy						0
Use of Fund Balance or Carryforward Funds						0
All Other Revenues	110,000	110,000				110,000
<b>Total Funding</b>	110,000	110,000	0	0	0	110,000
Labor Costs						0
Supplies & Services						0
Capital Outlay						0
Transfer to General Fund	110,000	110,000				110,000
<b>Total Expenses</b>	110,000	110,000	0	0	0	110,000

**Issues on the Horizon for the Department:**

In 2021, the last of the debt service for the Law Enforcement Center was paid off. After that, jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits. Beginning in 2022 the jail assessment revenues will be used to offset inmate medical expenses.

## Land Records Modernization

### Department Vision - Where the department would ideally like to be

The Department full fills the statutory requirements of Wisconsin Statute 70.09 with regard to tax parcel maps and related information. Through the Land Records Modernization program, the department forwards the goals set forth in the Land Records Modernization Plan, improving the creation of, and access to, Sauk County's land information resources through the application of cost effective technology solutions and modernized processes.

### Department Mission - Major reasons for the department's existence and purpose in County government

The Mission of the Department is to maintain base tax parcel maps and information related to, and derived from, these maps for Sauk County. Land Information provides for the creation and maintenance of tax parcel data in compliance with Wisconsin Statute 70.09. Under State Statue 59.72, Sauk County retains funds for the Land Records Modernization program for the purpose of improving the availability of Sauk County's land information to other agencies and the public.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Promote safe community  
Stewardship of natural resources  
Development of cultural, social, and community values

### Specific Strategic Issues Addressed

Parks/trails development. Placemaking

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date. Obtain Maplex training to support E911 system (funding through Sheriff's Dept)	Ongoing
Maintain the Land Records Modernization Plan	We are able to continue to retain fees from document recording	Update the Plan as necessary Provide required reporting to the Wis Department of Administration	Ongoing
Improved Integration of Land Information Systems with existing County systems	ALRS	Streamline workflows for parcel creation and maintenance within ALRS and the GIS	Ongoing
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition as deemed necessary, prioritizing section corners first.	2025-2026
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing
Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2025
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2025
Incorporate Remonumentation & PLSS Data to Base Layers Information	All data collected in remonumentation incorporated into GIS	Implementing PLSS data, adjust and modify with Tax Parcel Data	Ongoing
Deploy Applications to meet County needs	All applications exist within GIS	Elections Results Application	Ongoing
		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
		Open Data Repository	Ongoing
		Imagery & LiDAR Data Download	Ongoing
		Field Collection Applications	Ongoing
		Surveyor Application	12/31/2025



Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2025
		Update GIS data to support NG911 specifications	7/31/2025
		Create ETL's (extract, translate, load) for NENA compliance.	7/31/2025
		Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2025
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	7/31/2024
Maintain Base Map Data Layers	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	State law allows for the retention of a portion of the recording fees received by the Register of Deeds Office, provided these fees are used for the modernization of land records information and the provision of the information on the internet.	Wis Stats 59.72	User Fees / Misc.	\$125,500	0.90	Land Records Council meets
			Grants	\$11,000		
			Use of Fund Balance	\$95,679		
			<b>TOTAL REVENUES</b>	<b>\$232,179</b>		
			Wages & Benefits	\$68,842		
			Operating Expenses	\$155,556		
			<b>TOTAL EXPENSES</b>	<b>\$224,398</b>		
<b>COUNTY LEVY</b>	<b>(\$7,781)</b>					
GIS / RPL (Land Information)	Maintenance of tax parcel maps and related duties as set forth in s. 70.09 (2). Provide Land Records Information to the public and other government agencies.	Wis Stats 70.09	User Fees / Misc.	\$0	5.60	Avg turn around time for parcel edits (# of working days)
			Grants	\$0		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$604,468		
			Operating Expenses	\$35,841		
			<b>TOTAL EXPENSES</b>	<b>\$640,309</b>		
<b>COUNTY LEVY</b>	<b>\$640,309</b>					
Outlay	Orthophotography for NextGen 911	\$156,780	User Fees / Misc.	\$0		Remonumentation backlog
			Grants	\$149,000		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$149,000</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$156,780		
			<b>TOTAL EXPENSES</b>	<b>\$156,780</b>		
<b>COUNTY LEVY</b>	<b>\$7,780</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$381,179</b>	6.50	
			<b>TOTAL EXPENSES</b>	<b>\$1,021,487</b>		
			<b>COUNTY LEVY</b>	<b>\$640,309</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
Number of Property Listing document processed	5614	5,000	5,000
Number of parcel edits completed annually	392	400	400
Hours spent on parcel edits	790	700	1,000
Number of times Land Records Council meets	3	3	3
GIS Requests for Service	291	175	200
GIS Project Hours	2,600	2,000	2,500
Land Records Modernization Project Hours	12 requests - 216 hours	25 requests - 250 hours	25 / 250

Key Outcome Indicators - How well are we doing?			
Description	2023 Actual	2024 Estimate	2025 Budget
Remonumentation corners moved	37	50	50
Remonumentation corners acquired (Strategic Initiative Grant)	50	100	100
Avg turn around time for parcel edits (# of working days)	11.5	5	5
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>LAND RECORDS MODERNIZATION</b>										
<u>Revenues</u>										
Tax Levy	518,600	534,652	604,475	604,475	640,309	35,834	5.93%	Orthophotography	156,780	0
Grants & Aids	81,000	71,000	11,000	55,675	160,000	149,000	1354.55%			
User Fees	122,915	102,546	125,000	125,400	125,500	500	0.40%	2025 Total	156,780	0
Intergovernmental	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	8,658	95,546	97,101	95,679	133	0.14%			
<b>Total Revenues</b>	<b>722,515</b>	<b>716,856</b>	<b>836,021</b>	<b>882,651</b>	<b>1,021,488</b>	<b>185,467</b>	<b>22.18%</b>			
<u>Expenses</u>										
Labor	376,405	408,578	473,392	473,392	494,762	21,370	4.51%	2026	0	0
Labor Benefits	131,211	143,287	159,489	159,489	178,548	19,059	11.95%	2027	25,000	0
Supplies & Services	141,000	164,991	193,390	240,020	191,398	(1,992)	-1.03%	2028	0	0
Capital Outlay	20,610	0	9,750	9,750	156,780	147,030	1508.00%	2029	150,000	0
Addition to Fund Balance	53,289	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>722,515</b>	<b>716,856</b>	<b>836,021</b>	<b>882,651</b>	<b>1,021,488</b>	<b>185,467</b>	<b>22.18%</b>			
Beginning of Year Fund Balance	395,014	448,302		439,643	342,542					
End of Year Fund Balance	448,302	439,643		342,542	246,863					

**SAUK COUNTY, WISCONSIN**  
**2025 Budget**  
**HIGHLIGHTS**

**Department: Land Records Modernization**

**Changes and Highlights to the Department's Budget:**

Change 1: Purchase Orthophotography for NextGen 911

	<b>2024 Revised Budget</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Cost to Continue Operations in 2025</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>		<b>Orthophotography for NextGen 911</b>			
Tax Levy	604,475	7,780	-	28,054	640,309
Use of Fund Balance	50,871	-		44,808	95,679
All Other Revenues	180,675	149,000	-	(44,175)	285,500
<b>Total Funding</b>	<b>836,021</b>	<b>156,780</b>	<b>-</b>	<b>28,687</b>	<b>1,021,488</b>
Labor Costs	632,881	-	-	40,429	673,310
Supplies & Services	193,390	-	-	(1,992)	191,398
Capital Outlay	9,750	156,780	-	(9,750)	156,780
<b>Total Expenses</b>	<b>836,021</b>	<b>156,780</b>	<b>-</b>	<b>28,687</b>	<b>1,021,488</b>

**Issues on the Horizon for the Department:**

-

Locating combined departments into an appropriate space. Management of budget to accommodate shrinking LRM revenues.

# Land Resources & Environment

**Department Vision - Where the department would ideally like to be**

The Land Resources and Environment Department will provide dedicated leadership that is inclusive, innovative, and holistic to create collaborative solutions, build trust, and encourage stewardship of the natural resources of Sauk County.

**Department Mission - Major reasons for the department's existence and purpose in County government**

The Land Resources and Environment Department protects, enhances, and supports Sauk County's natural, cultural, and historic resources through innovative approaches, public education, and collaboration with community partners.

**Elements of Countywide Mission Fulfilled**

Provide fiscally responsible / essential services  
 Encourage economic development  
 Stewardship of natural resources  
 Development of cultural, social, and community values

**Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board**

General Government - Placemaking and economic development  
 General Government - Energy savings and lower carbon footprint  
 General Government - Cooperation  
 Conservation, Development, Recreation, Culture, and Education - Groundwater study  
 Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update  
 Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion  
 Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land  
 Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan  
 Public Works - Tri County Airport  
 Public Works - Great Sauk State Trail (bridge and trail)  
 Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop long and short range plans to guide growth and development in unincorporated areas and to promote healthy and sustainable communities as well as implement ordinances, policies, and programs consistent with proposed and adopted plans.	Outcomes are measured by meeting specific project or implementation objectives.	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	12/31/2025
		Complete updates to Chapter 7 Zoning Ordinance.	12/31/2025
		Implement the Great Sauk State Trail Master Plan.	Continuous
		Direct the Sauk County Comprehensive Planning Process.	12/31/2027
		Implement the Land Resources and Environment Department Strategic Plan.	12/31/2026
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	Continuous
		Implementation of the Farmland Preservation Plan	Thru 2035
		Implement the White Mound Park Master Plan	Thru 2042
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	Thru 2029
		Develop Hemlock Park Master Plan.	6/30/2025

## Land Resources & Environment

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
<p>Natural Resources &amp; Resiliency: Protect and enhance the natural resources of the County and increase the natural, social and economic resiliency of our communities.</p>	<p>Natural resources located within County properties are protected and maintained through responsible management practices.</p> <p>Systems-based solutions are promoted rather than simply treating the symptoms of insufficient land use.</p> <p>Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity.</p> <p>Other funding mechanisms are pursued and awarded that may assist in implementation.</p>	Implement Chapter 26 with enforcement procedures to reduce the need of continually providing cost-share.	Continuous
		Maintain the Dam Safety Program through regular inspections and maintenance.	Continuous
		Continue to monitor Baraboo Range Protection Easements.	Continuous
		Implement Sauk County's Clean Sweep Program and Ag Plastics Recycling Program.	12/31/2025
		Maintain County camping facilities and access to water resources at County Recreational Facilities.	Continuous
		Maintain trails located within County Parks and Recreational Facilities and assist the Sauk County Snowmobile and ATV Associations with grant administration for trail maintenance.	12/31/2025
		Continue to encourage participation in Farmland Preservation Program and conduct compliance inspections on 25% of enrolled farms each year.	12/31/2025
		Continue to implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2026
		Continue water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2025
		Continue implementation of County septic maintenance program.	Continuous
		Provide technical assistance to install soil health and water quality improvement practices utilizing Land and Water Resource Management, MDV, and other grant programs.	Continuous
		Continue implementing the Conservation Reserve Enhancement Program (CREP) and monitoring existing easements.	Continuous
<p>Fostering Relationships &amp; Collaboration: Greater collaboration and relationship building among government agencies, non-profits, local businesses and citizens are the foundation of the Department's ability to be successful.</p>	<p>Relationships developed with citizens, producers, and local businesses foster holistic community partnerships.</p> <p>Ongoing and transparent dialogue are provided with local municipalities, local businesses, producers, citizens, non-profits, Lake Associations and municipalities.</p> <p>Collaboration with local branches of state and federal organizations such as UW-Extension and NRCS result in the implementation of programs or policies that assist the citizens we serve.</p>	Continue to work with local municipalities, public services, and applicants throughout permit processes.	Continuous
		Assist Towns with updating their Town Comprehensive Plans.	12/31/2025
		Continue to offer Lake Management Grant Funding and assistance with lake management activities.	Continuous
		Coordinate with local municipalities and partners to implement the GSST Corridor Plan and construction of the GSST/Walking Iron Bridge, including ongoing maintenance.	Continuous
		Continue implementation of MailChip to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	Continuous
		Coordinate the Nutrient Management Farmer Education (NMFE) program to encourage farmer written nutrient management plans.	12/31/2025
		Continue to offer the Dane County Clean Sweep Voucher Program	12/31/2025

## Land Resources & Environment

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
<p>Educational programs: Create events and programs for the education of LRE Committee members, County Board Supervisors and citizens.</p>	<p>Existing and new technology are used or increased to improve communication and collaboration with one another.</p> <p>Trainings provided to the LRE Committee and County Board to improve their knowledge on the role and purpose of the Department.</p> <p>Information and education about Department programs and policies are found in a variety of formats.</p>	Utilize social media and YouTube to create promotional videos with staff experts and provide educational posts that explain objectives or purposes of department programs.	12/31/2025
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
		Continue to create and present new monthly report options to the LRE Committee for consideration with each service area identifying monthly or quarterly highlights to be presented with visual aids for greater impact and understanding.	Continuous
		Add interpretive signage to County managed properties to emphasize history, habitats, and management techniques.	12/31/2025
		Distribute information about Departmental resources, programs, and public educational activities through various media outlets, Conservation Chronicle newsletter, workshops, and the Department Website.	12/31/2025
		Host pasture walks and field days, workshops, school aged programs, and parks and recreation programs.	12/31/2025
		Implement the Sauk County Farm Property Master Plan and utilize the space for educational programming.	Thru 2042
		Support and highlight the producer led watershed group accomplishments; partner with them for events and the promotion of regenerative agriculture.	12/31/2025
<p>Funding &amp; Department Assessment: Ensure necessary funding for appropriate staffing and administration of programs. Continued efforts will be made to assess and evaluate programs, partnerships and Department progress.</p>	<p>Department and county resources are evaluated and used efficiently to invest in long-term needs.</p> <p>An evaluation of the cost effectiveness of current programs and projects at the annual service area assessment results in the prioritization of future efforts and focus areas.</p> <p>Public input is continuously requested to improve department programs, events, and educational outreach.</p>	Utilize information contained within Property Master Plans to inform the Capital Improvement Plan (CIP). Utilize the ADA Audit and Transition Plan for CIP planning and when creating property master plans.	12/31/2025
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
		Update and implement park policies and procedures, to include a Special Events policy.	12/31/2025
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	Continuous
		Continue record retention efforts, organize record storage areas, and explore opportunities to reduce paper and physical filing systems.	12/31/2025
		Create a department policy and procedure manual.	12/31/2025
		Work with local municipalities, other government agencies, and non-profits to explore opportunities to share costs or consolidate services.	Continuous
		Utilize marketing and branding strategies to promote County Parks and Facilities.	12/31/2025

# Land Resources & Environment

Program Evaluation																						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)																
1	<p>Planning &amp; Zoning</p>	<p>Creation and implementation of local and countywide development or comprehensive plans. Preparation of the Farmland Preservation Plan and Planned Rural Development Program. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Tri-County Airport zoning regulation, Rural Identification, Shoreland Zoning, and Floodplain/wetland zoning. Develop park related master plans and other similar types of documents for program areas affecting the LRE Department.</p>	<p>Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$35,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$15,000</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$90,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$140,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$295,618</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$155,317</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$450,935</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$310,935</b></td></tr> </table>	User Fees / Misc	\$35,000	Grants	\$15,000	Use of Carryforward	\$90,000	<b>TOTAL REVENUES</b>	<b>\$140,000</b>	Wages & Benefits	\$295,618	Operating Expenses	\$155,317	<b>TOTAL EXPENSES</b>	<b>\$450,935</b>	<b>COUNTY LEVY</b>	<b>\$310,935</b>	2.44	<p>Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses.</p> <p>Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation.</p> <p>Assist in related planning activities throughout the County.</p>
User Fees / Misc	\$35,000																					
Grants	\$15,000																					
Use of Carryforward	\$90,000																					
<b>TOTAL REVENUES</b>	<b>\$140,000</b>																					
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<b>COUNTY LEVY</b>	<b>\$310,935</b>																					
2	<p>Code Enforcement</p>	<p>Implementation of the comprehensive zoning, flood plain, shoreland protection, subdivision, tower siting, rural identification, nonmetallic mining, private sewage, manure management, and Tri-County height regulation ordinances of Sauk County. Included are violation investigations and inspections to determine compliance as well as issuance of citations or court proceedings.</p>	<p>Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$9,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$9,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$117,285</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$20,438</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$137,723</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$128,723</b></td></tr> </table>	User Fees / Misc	\$9,000	Grants	\$0	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$9,000</b>	Wages & Benefits	\$117,285	Operating Expenses	\$20,438	<b>TOTAL EXPENSES</b>	<b>\$137,723</b>	<b>COUNTY LEVY</b>	<b>\$128,723</b>	1.01	<p>Properties in compliance with County ordinances.</p> <p>Increased property values due to property maintenance enforcement.</p>
User Fees / Misc	\$9,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$9,000</b>																					
Wages & Benefits	\$117,285																					
Operating Expenses	\$20,438																					
<b>TOTAL EXPENSES</b>	<b>\$137,723</b>																					
<b>COUNTY LEVY</b>	<b>\$128,723</b>																					
3	<p>Permits</p>	<p>Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.</p>	<p>Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$185,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$185,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$155,085</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$17,769</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$172,854</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>(\$12,146)</b></td></tr> </table>	User Fees / Misc	\$185,000	Grants	\$0	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$185,000</b>	Wages & Benefits	\$155,085	Operating Expenses	\$17,769	<b>TOTAL EXPENSES</b>	<b>\$172,854</b>	<b>COUNTY LEVY</b>	<b>(\$12,146)</b>	1.53	<p>Verification of complete permits with ordinance required information provided to verify compliance with County ordinances.</p> <p>Permit issuance in a timely manner; minimal permits held due to incomplete information.</p>
User Fees / Misc	\$185,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$185,000</b>																					
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<b>TOTAL EXPENSES</b>	<b>\$172,854</b>																					
<b>COUNTY LEVY</b>	<b>(\$12,146)</b>																					
4	<p>Septic Maintenance</p>	<p>Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Administration of the WI Fund program to assist low-income individuals in obtaining grants to cover the costs to replace failing septic systems.</p>	<p>Wis. Stats. 145; Admin Code DSPS 383-387; Sauk County Ordinance 25</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$15,850</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$8,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$23,850</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$57,301</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$23,093</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$80,394</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$56,544</b></td></tr> </table>	User Fees / Misc	\$15,850	Grants	\$8,000	<b>TOTAL REVENUES</b>	<b>\$23,850</b>	Wages & Benefits	\$57,301	Operating Expenses	\$23,093	<b>TOTAL EXPENSES</b>	<b>\$80,394</b>	<b>COUNTY LEVY</b>	<b>\$56,544</b>	0.59	<p>Verification of complete permits with ordinance required information provided to verify compliance with County ordinances.</p> <p>Permit issuance in a timely manner; minimal permits held due to incomplete information.</p>		
User Fees / Misc	\$15,850																					
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<b>COUNTY LEVY</b>	<b>\$56,544</b>																					

# Land Resources & Environment

Program Evaluation							
Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)		
5	Fire Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Assign, map, assemble, install and coordinate location with Land Records for GIS updates. Notification provided to fire protection districts, ambulance and post office locations. Notice letters mailed to all districts and towns of the new addresses.	Wis Stat 59.54	User Fees / Misc	\$12,000	0.06	Assign, create, and place fire signs in accordance with ordinance requirements and department policy.  Coordinate final information with appropriate departments and outside agencies.
				Grants	\$0		
				<b>TOTAL REVENUES</b>	<b>\$12,000</b>		
				Wages & Benefits	\$5,840		
				Operating Expenses	\$7,431		
				<b>TOTAL EXPENSES</b>	<b>\$13,271</b>		
<b>COUNTY LEVY</b>	<b>\$1,271</b>						
6	Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	User Fees / Misc	\$33,000	0.17	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135.  Set benchmarks for existing mines to assist in meeting annual reporting requirements.
				Grants	\$0		
				<b>TOTAL REVENUES</b>	<b>\$33,000</b>		
				Wages & Benefits	\$18,266		
				Operating Expenses	\$7,885		
				<b>TOTAL EXPENSES</b>	<b>\$26,151</b>		
<b>COUNTY LEVY</b>	<b>(\$6,849)</b>						
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	Use of Carryforward	\$2,768	0.02	Verify annual compliance with easements purchased through this program.
				<b>TOTAL REVENUES</b>	<b>\$2,768</b>		
				Wages & Benefits	\$1,768		
				Operating Expenses	\$1,000		
				<b>TOTAL EXPENSES</b>	<b>\$2,768</b>		
				<b>COUNTY LEVY</b>	<b>(\$0)</b>		
9	Board of Adjustment	Enforcement and review authority for provisions of the county zoning ordinance, as related to special exception permits, variances, and challenges to administrative decisions through a quasi-judicial hearing process. Members of this body also serve on the Tri-County Airport Board of Appeals, which meets when necessary for variance requests located within the airport overlay districts.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	User Fees / Misc	\$7,000	0.22	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances.  Provide for processes and policies that ensure a fair, effective, and efficient hearing.
				Grants	\$0		
				Use of Carryforward	\$0		
				<b>TOTAL REVENUES</b>	<b>\$7,000</b>		
				Wages & Benefits	\$23,693		
				Operating Expenses	\$14,894		
<b>TOTAL EXPENSES</b>	<b>\$38,587</b>						
<b>COUNTY LEVY</b>	<b>\$31,587</b>						
10	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the LRE Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014, the pilot program for agricultural plastics began and continues each year. In 2021, the Dane County Clean Sweep Voucher Program was initiated and continues each year.	Wis Stat 93.57	User Fees / Misc	\$4,000	0.23	Provide for the Clean Sweep event each year, providing options for the proper disposal of electronics and hazardous waste.  Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
				Grants	\$19,085		
				Use of Carryforward	\$0		
				<b>TOTAL REVENUES</b>	<b>\$23,085</b>		
				Wages & Benefits	\$24,024		
				Operating Expenses	\$63,212		
<b>TOTAL EXPENSES</b>	<b>\$87,236</b>						
<b>COUNTY LEVY</b>	<b>\$64,151</b>						
11	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follow: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. Ch. 31 NR 330, 333, 335 Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	User Fees / Misc	\$0	0.24	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely.  Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
				Grants	\$154,152		
				Use of Carryforward	\$223,577		
				<b>TOTAL REVENUES</b>	<b>\$377,729</b>		
				Wages & Benefits	\$31,027		
				Operating Expenses	\$394,257		
<b>TOTAL EXPENSES</b>	<b>\$425,284</b>						
<b>COUNTY LEVY</b>	<b>\$47,555</b>						
12	Community Outreach, Education, and Monitoring	This includes coordinating K-12 conservation educational programs, monitoring streams and other waterbodies, and providing farmer and rural landowner conservation projects and programs. Park outreach and educational program opportunities are also examined and initiated when feasible. These activities are necessary to achieve many of the department goals and objectives and are utilized as match for grant funding opportunities.	Wis Admin ATCP 50	User Fees / Misc	\$31,500	1.78	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				Grants	\$26,629		
				Use of Carryforward	\$0		
				<b>TOTAL REVENUES</b>	<b>\$58,129</b>		
				Wages & Benefits	\$192,883		
				Operating Expenses	\$100,466		
<b>TOTAL EXPENSES</b>	<b>\$293,349</b>						
<b>COUNTY LEVY</b>	<b>\$235,220</b>						



## Land Resources & Environment

Program Evaluation																						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)																
13	Farmland Preservation Program (FPP)	A critical component of the department efforts, this program requires conservation compliance and farmland development protection in exchange for tax credits. Landowners receive roughly \$700,000 per year in tax credits through participation in the program. Administration of the program requires considerable staff time and also achieves widespread conservation throughout the county.	Wis Admin ATCP 50, NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$76,120</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$76,120</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$79,077</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$50,402</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$129,479</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$53,359</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$76,120	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$76,120</b>	Wages & Benefits	\$79,077	Operating Expenses	\$50,402	<b>TOTAL EXPENSES</b>	<b>\$129,479</b>	<b>COUNTY LEVY</b>	<b>\$53,359</b>	0.67	Ensure compliance with state agricultural performance standards that aim to protect ground and surface water while keeping cropland productive and economically viable with tax credits.
User Fees / Misc	\$0																					
Grants	\$76,120																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$76,120</b>																					
Wages & Benefits	\$79,077																					
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<b>COUNTY LEVY</b>	<b>\$53,359</b>																					
14	Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under a LWRM Plan to be eligible for grants from the WI DATCP. Grant amounts are provided by the state for staff and cost-sharing for landowners to install conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules, protecting land and water resources, and improving farm productivity and profitability. Every ten years considerable time is devoted to rewriting the plan for the next period. Such an update occurred in Fall 2017.	Wis Admin ATCP 50, NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$85,600</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$85,600</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$173,119</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$122,894</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$296,013</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$210,413</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$85,600	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$85,600</b>	Wages & Benefits	\$173,119	Operating Expenses	\$122,894	<b>TOTAL EXPENSES</b>	<b>\$296,013</b>	<b>COUNTY LEVY</b>	<b>\$210,413</b>	1.59	Installation of practices that prevent soil erosion and agricultural runoff and protect ground and surface water. A review of countywide natural resources and a plan to make improvements for the economic vitality and the enjoyment of all our citizens.
User Fees / Misc	\$0																					
Grants	\$85,600																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$85,600</b>																					
Wages & Benefits	\$173,119																					
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<b>TOTAL EXPENSES</b>	<b>\$296,013</b>																					
<b>COUNTY LEVY</b>	<b>\$210,413</b>																					
15	Phosphorus Reduction Programs	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations. The Multi-Discharge Variance program enables municipalities subject to WPDES permits to provide payment of \$50 per pound of phosphorus to Counties within the same HUC 8 watershed to exceed phosphorus discharge limits for a period of time. Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels. Municipalities also enter into agreements with the LRE department to assist with the implementation of Water Quality Trading (WQT) plans.	Wis Stats 283.16, Admin Code NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$22,951</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$21,836</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$44,787</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$46,895</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$22,951</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$69,846</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$25,059</b></td></tr> </table>	User Fees / Misc	\$22,951	Grants	\$21,836	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$44,787</b>	Wages & Benefits	\$46,895	Operating Expenses	\$22,951	<b>TOTAL EXPENSES</b>	<b>\$69,846</b>	<b>COUNTY LEVY</b>	<b>\$25,059</b>	0.41	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on non-point source locations.
User Fees / Misc	\$22,951																					
Grants	\$21,836																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$44,787</b>																					
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<b>TOTAL EXPENSES</b>	<b>\$69,846</b>																					
<b>COUNTY LEVY</b>	<b>\$25,059</b>																					
16	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction, alteration, expansion, and abandonment of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient management plan in place and responsibility for monitoring is with the LRE Department. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	Wis Admin ATCP 50, NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$3,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$51,956</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$54,956</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$84,103</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$94,563</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$178,666</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$123,710</b></td></tr> </table>	User Fees / Misc	\$3,000	Grants	\$51,956	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$54,956</b>	Wages & Benefits	\$84,103	Operating Expenses	\$94,563	<b>TOTAL EXPENSES</b>	<b>\$178,666</b>	<b>COUNTY LEVY</b>	<b>\$123,710</b>	0.72	Assist with the review process for the installation, alteration, expansion or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
User Fees / Misc	\$3,000																					
Grants	\$51,956																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$54,956</b>																					
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<b>COUNTY LEVY</b>	<b>\$123,710</b>																					
17	Producer Led Watershed Group	Coordination of local Producer-Led Watershed Groups. Staff assist groups with delivering cost share programs, on-farm demonstration and research projects, and education and outreach efforts on conservation systems and innovative practices that improve water quality to farmers and other community members within their local watersheds.	Wis Admin ATCP 50, NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$45,736</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$45,736</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$36,863</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$33,821</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$70,684</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$24,948</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$45,736	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$45,736</b>	Wages & Benefits	\$36,863	Operating Expenses	\$33,821	<b>TOTAL EXPENSES</b>	<b>\$70,684</b>	<b>COUNTY LEVY</b>	<b>\$24,948</b>	0.40	Adoption of conservation practices will reduce soil erosion and improve water quality while maintaining farm productivity and profitability.
User Fees / Misc	\$0																					
Grants	\$45,736																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$45,736</b>																					
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# Land Resources & Environment

Program Evaluation																						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)																
18	Conservation Reserve Enhancement Program (CREP)	Staff assist with the implementation of this cooperative federal/state program designed to protect water quality by buffering waters from runoff pollution. Annual payments are made to owners from state and federal funds. County commitment consists of the staff time to assist with the application process and survey and design and conservation practices. County landowners have received over \$1.3 million in payments for participation from the state through DATCP and \$3.2 Million for from federal Farm Service Agency (FSA) dollars.	Wis Admin NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$8,844</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$8,844</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$10,917</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$5,037</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$15,954</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$7,110</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$8,844	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$8,844</b>	Wages & Benefits	\$10,917	Operating Expenses	\$5,037	<b>TOTAL EXPENSES</b>	<b>\$15,954</b>	<b>COUNTY LEVY</b>	<b>\$7,110</b>	0.09	The installation of CREP practices enhance wildlife habitat, protect surface water, create or enhance healthy wetlands, reduce soil loss, and increase water retention for flood protection.
User Fees / Misc	\$0																					
Grants	\$8,844																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$8,844</b>																					
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<b>TOTAL EXPENSES</b>	<b>\$15,954</b>																					
<b>COUNTY LEVY</b>	<b>\$7,110</b>																					
19	Wildlife Mgnt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent processing the occasional call, referral, approving claims and payments through committee and developing and submitting reimbursement requests.	Wis Stats 29.885-29.89; Admin Code NR 12.10	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$20,017</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$20,017</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$2,144</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$20,017</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$22,161</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$2,144</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$20,017	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$20,017</b>	Wages & Benefits	\$2,144	Operating Expenses	\$20,017	<b>TOTAL EXPENSES</b>	<b>\$22,161</b>	<b>COUNTY LEVY</b>	<b>\$2,144</b>	0.02	Transfer of funds for assistance with wildlife damage.
User Fees / Misc	\$0																					
Grants	\$20,017																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$20,017</b>																					
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<b>COUNTY LEVY</b>	<b>\$2,144</b>																					
20	Sauk County Farm Mgnt	The Department has developed a property master plan for the County Farm to ensure the continued management of the site's agricultural and natural resources, the preservation of its historic features, and the transformation of the space into an educational amenity for the Sauk County community. Revenues from the rental of cropland and pastureland amount to over \$40,000 per year. It is a showcase of soil health and conservation practices for Sauk County.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$51,245</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$4,314</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$55,559</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$41,492</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$24,901</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$66,393</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$10,834</b></td></tr> </table>	User Fees / Misc	\$51,245	Grants	\$4,314	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$55,559</b>	Wages & Benefits	\$41,492	Operating Expenses	\$24,901	<b>TOTAL EXPENSES</b>	<b>\$66,393</b>	<b>COUNTY LEVY</b>	<b>\$10,834</b>	0.31	Maintain the Sauk County Farm as a productive and sustainable farm.  Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
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Grants	\$4,314																					
Use of Carryforward	\$0																					
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<b>TOTAL EXPENSES</b>	<b>\$66,393</b>																					
<b>COUNTY LEVY</b>	<b>\$10,834</b>																					
21	USDA Assistance	Staff assist with federal program implementation to leverage the conservation benefits provided to the county and the cost share assistance provided to landowners. The conservation practices installed help to protect land and water resources.	Wis Admin ATCP 50, NR 151	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$14,314</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$14,314</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$63,894</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$4,133</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$68,027</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$53,713</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$14,314	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$14,314</b>	Wages & Benefits	\$63,894	Operating Expenses	\$4,133	<b>TOTAL EXPENSES</b>	<b>\$68,027</b>	<b>COUNTY LEVY</b>	<b>\$53,713</b>	0.55	Department assists USDA-NRCS with installing conservation-practices that prevent soil erosion and reduce agricultural runoff.  Implementation of practices protect land and water resources while maintaining farm productivity and
User Fees / Misc	\$0																					
Grants	\$14,314																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$14,314</b>																					
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<b>TOTAL EXPENSES</b>	<b>\$68,027</b>																					
<b>COUNTY LEVY</b>	<b>\$53,713</b>																					
22	County Surveyor	The program is responsible for re-monumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and surveys. Coordinate with other County Departments as well as other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey that are submitted for approval. Provide information and education to other local governments and the public. Coordinated cooperation with GIS, the Land Information Officer, and the Land Information Council in providing for scanning of new records, database maintenance, and preparations in ongoing efforts to provide public access to all County Survey Records.	Wis. Stats. 59.45 and 59.74; Sauk County Code of Ordinances, Ch 43.65	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$0</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$0</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$76,956</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$76,956</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$76,956</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$0	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$0</b>	Wages & Benefits	\$0	Operating Expenses	\$76,956	<b>TOTAL EXPENSES</b>	<b>\$76,956</b>	<b>COUNTY LEVY</b>	<b>\$76,956</b>	-	Document scan Section Corner Tie Sheets and Section Summaries. Documents hyperlinked to GIS map to facilitate on-line research.  GPS Coordinates Map Production - Number of coordinate sets. GPS maps show relationship between all corners to facilitate error corrections.
User Fees / Misc	\$0																					
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<b>TOTAL EXPENSES</b>	<b>\$76,956</b>																					
<b>COUNTY LEVY</b>	<b>\$76,956</b>																					
23	Cooperative Conservation Agreement	The Cooperative Conservation Agreement is for the purpose of leveraging USDA-NRCS resources, addressing local natural resource issues, encouraging collaboration and developing state and community level conservation leadership. The funding opportunity is to leverage USDA-NRCS and partner resources to (1) improve water quality; (2) improve soil health; (3) provide habitat for local wildlife species concern; (4) improve the environmental and economic performance of working agricultural land; and (5) assist communities and group to build and strengthen local food projects that provide healthy food and economic opportunities.	2018 Farm Bill	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$79,849</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$79,849</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$78,747</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$1,102</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$79,849</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$0</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$79,849	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$79,849</b>	Wages & Benefits	\$78,747	Operating Expenses	\$1,102	<b>TOTAL EXPENSES</b>	<b>\$79,849</b>	<b>COUNTY LEVY</b>	<b>\$0</b>	1.00	Provide staffing support for conservation technical assistance and farm bill delivery, specifically within impaired watersheds. Provide outreach and education on farm productivity and resilience to producers through the LRWM Plan. Build capacity of the Department to implement the Sauk County Farm Master Plan.
User Fees / Misc	\$0																					
Grants	\$79,849																					
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<b>COUNTY LEVY</b>	<b>\$0</b>																					

## Land Resources & Environment

Program Evaluation																						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)																
24	Snowmobile	Grant funds are awarded to the County, which comes from snowmobile registrations, trail pass revenue, and gas tax from gas used in snowmobiles. Funds are passed-through the County to reimburse the snowmobile clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.09(26)	<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$71,490</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$71,490</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$2,554</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$68,936</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$71,490</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>(\$0)</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$71,490	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$71,490</b>	Wages & Benefits	\$2,554	Operating Expenses	\$68,936	<b>TOTAL EXPENSES</b>	<b>\$71,490</b>	<b>COUNTY LEVY</b>	<b>(\$0)</b>	0.03	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
User Fees / Misc	\$0																					
Grants	\$71,490																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$71,490</b>																					
Wages & Benefits	\$2,554																					
Operating Expenses	\$68,936																					
<b>TOTAL EXPENSES</b>	<b>\$71,490</b>																					
<b>COUNTY LEVY</b>	<b>(\$0)</b>																					
25	ATV / UTV	Grant funds are awarded to the County, which comes from ATV/UTV registrations, trail pass revenue, and gas tax from gas used in similar vehicles. Funds are passed-through the County to reimburse the ATV/UTV clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats 23.33; NR 64	<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$767</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$767</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$511</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$256</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$767</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>(\$0)</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$767	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$767</b>	Wages & Benefits	\$511	Operating Expenses	\$256	<b>TOTAL EXPENSES</b>	<b>\$767</b>	<b>COUNTY LEVY</b>	<b>(\$0)</b>	0.01	Implementation of collaborative efforts to support ATV organizations in Sauk County.
User Fees / Misc	\$0																					
Grants	\$767																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$767</b>																					
Wages & Benefits	\$511																					
Operating Expenses	\$256																					
<b>TOTAL EXPENSES</b>	<b>\$767</b>																					
<b>COUNTY LEVY</b>	<b>(\$0)</b>																					
25.5	OHM	Grant funds are awarded to the County, which comes from off-highway vehicle registrations. Funds are passed-through the County to reimburse clubs for maintenance expenses associated with operational trails. Additional grant funds may be awarded for the rehabilitation of existing trails and the potential expansion of new trails.	Wis. Stats. 23.335; NR 65	<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$1,500</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$1,500</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$1,021</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$479</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$1,500</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$0</b></td></tr> </table>	User Fees / Misc	\$0	Grants	\$1,500	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$1,500</b>	Wages & Benefits	\$1,021	Operating Expenses	\$479	<b>TOTAL EXPENSES</b>	<b>\$1,500</b>	<b>COUNTY LEVY</b>	<b>\$0</b>	-	Implementation of collaborative efforts to support OHM organizations in Sauk County.
User Fees / Misc	\$0																					
Grants	\$1,500																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$1,500</b>																					
Wages & Benefits	\$1,021																					
Operating Expenses	\$479																					
<b>TOTAL EXPENSES</b>	<b>\$1,500</b>																					
<b>COUNTY LEVY</b>	<b>\$0</b>																					
26	Camping	The Department's Park and Recreation Service area, maintains and operates a 46-unit campground at White Mound Park. An on-line registration system opens each year, accepting reservations for the campground, which is open May thru November. Camping is also available for those individuals that wish to bring their horse and enjoy the horse trails. A newly renovated Equestrian Campground opened in May 2024, which has seven (7) campsites available. Primitive camping sites are also available.	Sauk County Ordinance Chapter 10; ATCP 79	<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$90,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$0</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$90,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$120,056</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$30,450</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$150,506</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$60,506</b></td></tr> </table>	User Fees / Misc	\$90,000	Grants	\$0	Use of Carryforward	\$0	<b>TOTAL REVENUES</b>	<b>\$90,000</b>	Wages & Benefits	\$120,056	Operating Expenses	\$30,450	<b>TOTAL EXPENSES</b>	<b>\$150,506</b>	<b>COUNTY LEVY</b>	<b>\$60,506</b>	1.45	Improved and compliant campsites with access to park amenities and activities.
User Fees / Misc	\$90,000																					
Grants	\$0																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$90,000</b>																					
Wages & Benefits	\$120,056																					
Operating Expenses	\$30,450																					
<b>TOTAL EXPENSES</b>	<b>\$150,506</b>																					
<b>COUNTY LEVY</b>	<b>\$60,506</b>																					
27	Park Operations	Maintenance and operation of all park properties, to include beaches, trails, structures, and associated amenities (tables, signage, benches, equipment, etc.) as well as management of forest resources at the following locations:  White Mound (1,088 acres), Redstone Beach (30 acres), Redstone Boat Landing (1 acre), Hemlock (80 acres), Man Mound (2 acres) Summer Oaks Boat Landing (6 acres), Yellow Thunder Wayside (.5 acres), Mirror Lake Dam (.5 acres), and Community Forest (690 acres). Weidman Woods (80 acres, but is not maintained). Acquired 2021 - Bluffview Community Park (3.58 acres) and GSST Parking Area - Prairie du Sac (2.17 acres).		<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr><td>User Fees / Misc</td><td style="text-align: right;">\$136,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$39,801</td></tr> <tr><td>Use of Carryforward</td><td style="text-align: right;">\$10,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$185,801</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$332,201</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$166,821</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$499,022</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$313,221</b></td></tr> </table>	User Fees / Misc	\$136,000	Grants	\$39,801	Use of Carryforward	\$10,000	<b>TOTAL REVENUES</b>	<b>\$185,801</b>	Wages & Benefits	\$332,201	Operating Expenses	\$166,821	<b>TOTAL EXPENSES</b>	<b>\$499,022</b>	<b>COUNTY LEVY</b>	<b>\$313,221</b>	3.83	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
User Fees / Misc	\$136,000																					
Grants	\$39,801																					
Use of Carryforward	\$10,000																					
<b>TOTAL REVENUES</b>	<b>\$185,801</b>																					
Wages & Benefits	\$332,201																					
Operating Expenses	\$166,821																					
<b>TOTAL EXPENSES</b>	<b>\$499,022</b>																					
<b>COUNTY LEVY</b>	<b>\$313,221</b>																					

# Land Resources & Environment

Program Evaluation							
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)	
28	Lake Management	Management and monitoring of water resources to determine general trends in water quality. Provide assistance to private landowners with the installation of conservation practices that will protect lakeshore properties and collaborate with lake protection groups to promote these efforts.		User Fees / Misc	\$0	0.67	Installation of conservation practices that protect shoreland properties and reduce erosion and runoff to lakes. Assist lake protection groups with lake management plan implementation. Increased Secchi Disk Readings to ensure clear water.
				Grants	\$29,044		
				Use of Carryforward	\$91,250		
				<b>TOTAL REVENUES</b>	<b>\$120,294</b>		
				Wages & Benefits	\$62,606		
				Operating Expenses	\$134,234		
<b>TOTAL EXPENSES</b>	<b>\$196,840</b>						
	<b>COUNTY LEVY</b>	<b>\$76,546</b>					
29	County Conservation Aids	Financial assistance provided to the County for fish and wildlife programs. Funds are allocated to each County in proportion to the ratio of the size of each County to the total area of the state. Such funds can be used toward development projects, habitat projects, stocking projects, maintenance projects or miscellaneous projects.	Wis. Stats. 23.09(12)	Grants	\$2,245	-	Implementation of a project that meets one of the category requirements for the funds.
				Use of Carryforward	\$0		
				<b>TOTAL REVENUES</b>	<b>\$2,245</b>		
				Wages & Benefits	\$0		
				Operating Expenses	\$4,490		
				<b>TOTAL EXPENSES</b>	<b>\$4,490</b>		
	<b>COUNTY LEVY</b>	<b>\$2,245</b>					
30	Great Sauk State Trail (GSST)	Includes the development, management, and maintenance of the Great Sauk State Trail. The Great Sauk State Trail Corridor Master Plan adopted in 2024 provides the roadmap to construct the remaining portions of the trail from its current terminus at Goette Rd to the Depot in the City of Reedsburg. Contracts and agreements are also in place for the construction of the WI River Bridge, which will connect the Great Sauk State Trail to the Walking Iron Trail in Dane County.		User Fees / Misc	\$8,000	0.65	Collaboration with local municipalities for the construction and maintenance of a regional trail from Sauk City/Sauk Prairie to Reedsburg. Partnership with Dane County for construction and maintenance of a pedestrian bridge over the Wisconsin River to connect GSST to the Walking Iron Trail.
				Grants	\$0		
				Use of Carryforward	\$0		
				<b>TOTAL REVENUES</b>	<b>\$8,000</b>		
				Wages & Benefits	\$68,859		
				Operating Expenses	\$12,000		
<b>TOTAL EXPENSES</b>	<b>\$80,859</b>						
	<b>COUNTY LEVY</b>	<b>\$72,859</b>					
	Outlay	GSST Expansion/Corridor Plan/WI River Bridge White Mound Park (maintenance building, boat landing porta-john, signage) County Farm Plan Implementation (Shelter, Porta John Enclosure) ADA Transition Plan Implementation Hemlock Park Updates Vehicle Purchases & Leases Park System Signs	\$12,454,764 \$1,000,000 \$100,000 \$88,678 \$66,190 \$62,513 \$20,000	User Fees / Misc	\$0	-	Implementation and completion of specific projects identified on the capital outlay document.
				Grants	\$12,292,783		
				Use of Carryforward	\$1,447,784		
				<b>TOTAL REVENUES</b>	<b>\$13,740,567</b>		
				Wages & Benefits	\$0		
				Operating Expenses	\$13,792,145		
<b>TOTAL EXPENSES</b>	<b>\$13,792,145</b>						
	<b>COUNTY LEVY</b>	<b>\$51,578</b>					
	<b>TOTAL REVENUES</b>	<b>\$15,578,007</b>					
	<b>TOTAL EXPENSES</b>	<b>\$17,600,197</b>					
	<b>COUNTY LEVY</b>	<b>\$2,022,190</b>					
Totals					20.69		

Output Measures - How much are we doing?				
	Description	2023 Actual	2024 Estimate	2025 Budget
<b>Conservation</b>	Provide financial assistance to landowners and operators with installing conservation practices.	26 practices	20 practices	20 practices
	Provide technical assistance to landowners to install conservation practices.	162 landowners	150 landowners	150 landowners
	Provide outreach and education programs to school aged audiences and adults.	57 programs	40 programs	40 programs
	Share information and engage with the public utilizing social media and email marketing.	358 Facebook posts 113 Mailchimp emails	300 Facebook posts 50 Mailchimp emails	300 Facebook posts 50 Mailchimp emails
	Provide residents with opportunities to recycle agricultural plastics and properly dispose of household hazardous waste and electronics.	7 events	7 events	7 events
	Enhance natural communities by offering the annual tree sale and native plant sale	2 programs	2 programs	2 programs
	Visit farms to determine compliance with state and local soil and water conservation standards for the Farmland Preservation Program and Sauk County Chapter 26 Ordinance.	135 farm inspected	70 farm inspected	125 farms inspected

# Land Resources & Environment

## Output Measures - How much are we doing?

Output Measures - How much are we doing?				
Description		2023 Actual	2024 Estimate	2025 Budget
<b>Surveyor</b>	Complete Corner Remonumentation - # of corners completed	15	15	15
	Complete Corner Maintenance - # of corners maintained	200	200	200
	Complete GPS corners on corners - # of coordinates completed	200	200	200
	Review of Plats of Survey - # reviewed	100	100	100
	Total number of standard corners	2,912	2,912	2912
<b>Planning and Zoning</b>	Review and approve Subdivision Plats and Certified Survey Maps (CSMs) for compliance with state statutes and County ordinance.	1 plat 108 CSM	1 plat 120 CSM	1 plat 110 CSM
	Conduct zoning related inspections for permitting and ordinance compliance purposes (BOA, Shoreland, Code Enforcement, Non-metallic mining, etc.)	210	200	200
	Annually review and provide reports to the DNR for all non-metallic mining sites/acres.	37 sites / 708 open acres	37 sites / 718 open acres	36 sites / 680 open acres
	Review and approve Planned Rural Development Lots, to preserve and protect agriculturally viable acres.	8 Lots 537.33 participating acres 12.50 PRD lot acres	15 Lots 710 participating acres 18.00 PRD lot acres	12 Lots 600 participating acres 16 PRD lot acres
	Work with landowners to obtain necessary zoning permits for conditional uses.	12 CUP	15 CUP	13 CUP
	Review land use and sanitary permits for compliance with state regulations and County ordinances.	301 Land Use 160 Sanitary	345 Land Use 170 Sanitary	330 Land Use 155 Sanitary
	Work to address complaints and ordinance violations through the Department's Code Enforcement policy.	84 citations	65 citations	65 citations
	Assist landowners with failing septic systems that may qualify for assistance through the Wisconsin Fund Program.	0 / \$0	0 / \$0	0 / \$0
	Provide notice to landowners of Septic Maintenance Requirements.	3,523	3,538	3,580
	Review and ensure compliance with state requirements for POWTS Soil Tests and Septic Closing On-site Inspections.	8 Soils On-site 126 Closing Inspections	3 Soils On-site 120 Closing Inspections	5 Soils On-site 115 Closing Inspections
<b>Parks and Recreation</b>	Total miles of snowmobile trails maintained.	238.5 miles	238.5 miles	238.5 miles
	Online camping reservations	972 reservations	1000 reservations	1000 reservations
	Direct camping reservations	691 reservations	500 reservations	500 reservations
	Camping revenue	\$110,100	\$100,000	\$100,000
	Entrance fee revenue	\$122,956	\$115,000	\$115,000
	Parks/Properties maintained	16 parks/properties	16 parks/properties	16 parks/properties
	Boat landings maintained	6	6	6
	Acres of land maintained	2,017 acres	2,107 acres	2,107 acres
	Prairie Smoke Terrace reservations	42 reservations	45 reservations	45 reservation
	Other shelter reservations	18 reservations	20 reservations	20 reservations
	Annual passes given to Sauk County Veterans	375 passes	325 passes	325 passes
	Paddle sport rental revenue	\$4,555	\$3,000	\$4,000
	Projects funded by County Conservation Aids	0 projects	1 project	0 projects
	Dams - Number of scheduled inspections by engineer completed	0	1	0
	Number of Emergency Action Plans for County-owned dams updated and number of meetings held.	2 updates 0 meetings	2 updates 1 meeting	1 update 1 meeting
	Number of GSST trail users	N/A	80,000	80,000
	GSST Revenue generated - Trail passes	\$10,510	\$8,000	\$8,000
	GSST expenses (maintenance, etc.)	\$6,543	\$8,000	\$8,000
Miles of hiking trails maintained at White Mound	7.85 miles	7.85 miles	7.85 miles	
Miles of biking trails maintained	10.9 miles	11.4 miles	11.4 miles	
Miles of horse trails maintained	9.46 miles	9.46 miles	9.46 miles	

## Key Outcome Indicators / Selected Results - How well are we doing?

Key Outcome Indicators / Selected Results - How well are we doing?					
Description		What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Installed livestock, cropland, and water quality conservation practices		Installation of practices will result in tons of soil saved, pounds of phosphorus reduced, and gallons of water infiltrated.	3,115 tons of soil 3,015 lbs phosphorus reduction 24,000,000 gallons of water infiltrated	3,000 tons of soil 2,000 lbs phosphorus reduction 20,000,000 gallons of water infiltrated	3,000 tons of soil 2,000 lbs phosphorus reduction 20,000,000 gallons of water infiltrated
			Technical assistance provided to landowners.		Assistance will result in land management practices that will protect natural resources and improve farm productivity and profitability.

# Land Resources & Environment

## Key Outcome Indicators / Selected Results - How well are we doing?

Key Outcome Indicators / Selected Results - How well are we doing?					
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget	
<b>Conservation</b>	Outreach and education. Presentations of programs offered by staff.	The public will better understand the department's mission and topics of interest.	9,275 participants	5,000 participants	5,000 participants
	Virtual engagement with the public.	The public will be provided "real time" information regarding department programs, events, and other important information.	77,386 reached via Facebook 17,859 reached via email	40,000 reached via Facebook 15,000 reached via email	40,000 reached via Facebook 15,000 reached via email
	Participation in the Dane County HHW Voucher Program, Ag Plastics Collection, and Clean Sweep Events.	Collection of waste and other items throughout the year at designated events protects the natural resources of the County. Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill.	8 vouchers issued 22,539 lbs waste collected 44,420 lbs tires collected 30,640 lbs electronics collected 17.57 tons ag plastics collected	10 vouchers issued 10,000 lbs waste collected 30,000 lbs tires collected 25,000 lbs electronics collected 10 tons ag plastics collected	10 vouchers issued 10,000 lbs waste collected 30,000 lbs tires collected 25,000 lbs electronics collected 10 tons ag plastics collected
	Coordinate the annual tree sale and native plant sale.	Promoting the planting of native tree and prairie plants supports important wildlife species such as native pollinators.	18,975 trees sold 2,048 native plants sold	18,000 trees sold 2,400 native plants sold	20,000 tree sold 2,400 native plants sold
	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards.	Active participation will result in reduced soil erosion and agricultural runoff.	135 on-site visits	100 on-site visits	100 on-site visits
	<b>Surveyor</b>	Document Scans Section Corner Tie Sheets and Section Summaries	Documents are hyperlinked to GIS map to facilitate on-line research.	200	200
GPS Coordinates Map Production - Number of coordinate sets		GPS maps show relationships between all corners to facilitate error corrections.	200	200	200
<b>Planning and Zoning</b>	Compliance with Septic Maintenance - # failing to report / # reported failing	The department's ability to notify and record compliance with Chapter 25 and Wis Admin Code NR 113 and Comm 83 for the maintenance and servicing of all POWTS in Sauk County that are due each year.	200 non-reporting 1 failing	200 non-reporting 2 failing	200 non-reporting 1 failing
	Compliance achieved - violations	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	12 closed	8 closed	10 closed
	Number of complete zoning related applications received and issued within 15 days. DELETE Really of no value.	Ensures compliance with County Ordinances; and permits issued in a timely fashion to County landowners.	n/a	n/a	400 applications/permits
	Nonmetallic mining and reclamation administration, permitting and reporting - Approved plans / acres reclaimed	Ensures the effective reclamation of nonmetallic mining sites on which mining takes place in Sauk County.	37 plans / 0.5 acres reclaimed	37 plans / 0 acres reclaimed	36 plans / 15 acres reclaimed
	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	18 events/ over 1800 participants	12 events / 640 participants	Not Projected At This Time
<b>Parks and Recreation</b>	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	.13 acres	0 acres	0 acres
	Funding awarded through Grant programs	County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	0 grants	1 grant \$2,435	0 grants
	Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County.	9 events 806 participants	10 events 1,000 participants	10 events 1,000 participants
	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans or authorized projects.	0 miles	.5 miles	0 miles
	Number of Dam compliant with the State of Wisconsin DNR/DATCP	Safety for county residents and visitors	6 compliant	6 compliant	6 compliant

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>LAND RESOURCES &amp; ENVIRONMENT</b>										
<u>Revenues</u>										
Tax Levy	1,448,624	1,702,669	1,822,821	1,822,821	2,022,190	199,369	10.94%	Expansion GSST	1,461,981	0
Grants & Aids	499,928	1,602,679	9,521,426	611,418	8,521,709	(999,717)	-10.50%	GSST/Walking Iron River Bridge Improver	10,992,783	0
Licenses & Permits	336,602	352,043	275,250	284,545	293,750	18,500	6.72%	Hemlock Park Upgrades	66,190	0
Fees, Fines & Forfeitures	12,703	28,027	8,000	13,000	11,000	3,000	37.50%	Comprehensive Plan Upgrade	0	0
User Fees	269,449	298,508	266,850	271,739	285,845	18,995	7.12%	ADA Transition Plan Implementation	88,679	0
Intergovernmental	90,940	718,645	8,268,470	145,576	4,600,324	(3,668,146)	-44.36%	Sauk County Farm Plan Shelter	100,000	0
Donations	696	150	0	0	0	0	0.00%	White Mound Park Maint/ Storage Building	1,000,000	0
Miscellaneous	8,720	7,373	0	0	0	0	0.00%	Sauk County Park System Signage	20,000	0
Use of Fund Balance	29,465	0	1,809,326	1,258,160	1,865,379	56,053	3.10%	Vehicle	35,000	35,000
<b>Total Revenues</b>	<b>2,697,127</b>	<b>4,710,094</b>	<b>21,972,143</b>	<b>4,407,259</b>	<b>17,600,197</b>	<b>(4,371,946)</b>	<b>-19.90%</b>			
<u>Expenses</u>										
Labor	1,200,511	1,257,437	1,533,771	1,528,221	1,629,465	95,694	6.24%			
Labor Benefits	410,970	391,754	491,499	481,436	498,381	6,882	1.40%			
Supplies & Services	948,580	2,183,507	2,632,461	2,397,602	1,707,718	(924,743)	-35.13%	2025 Total	<b>13,764,633</b>	<b>35,000</b>
Capital Outlay	137,066	245,310	17,314,412	0	13,764,633	(3,549,779)	-20.50%			
Addition to Fund Balance	0	632,086	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>2,697,127</b>	<b>4,710,094</b>	<b>21,972,143</b>	<b>4,407,259</b>	<b>17,600,197</b>	<b>(4,371,946)</b>	<b>-19.90%</b>	2026	905,000	70,000
Beginning of Year Fund Balance				Included in General Fund Total				2027	1,578,000	65,000
End of Year Fund Balance								2028	186,000	70,000
								2029	133,000	70,000

Conservation, Planning & Zoning became Land Resources & Environment in 2020  
Parks Combined into Land Resources & Environment in 2020

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>SURVEYOR</b>										
<u>Revenues</u>										
Tax Levy	75,021	73,698	73,265	73,265	0	(73,265)	-100.00%	None	0	0
Intergovernmental	4,789	0	0	0	0	0	0.00%			
Use of Fund Balance	8,621	0	0	2,511	0	0	0.00%	2025 Total	0	0
Total Revenues	88,431	73,698	73,265	75,776	0	(73,265)	-100.00%			
<u>Expenses</u>										
Labor	60,431	44,113	51,144	51,144	0	(51,144)	-100.00%	2026	0	0
Labor Benefits	5,557	3,752	4,511	4,511	0	(4,511)	-100.00%	2027	0	0
Supplies & Services	22,443	8,144	17,610	20,121	0	(17,610)	-100.00%	2028	0	0
Addition to Fund Balance	0	17,689	0	0	0	0	0.00%	2029	0	0
Total Expenses	88,431	73,698	73,265	75,776	0	(73,265)	-100.00%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										



**Changes and Highlights to the Department's Budget:**

**2025 Budget Outlook:** The 2025 Budget considers: increased staffing costs, dam repair and/or replacement expenses, capital outlay items, and decreases or increases in anticipated grant and revenue amounts when compared to prior years. The 2025 Budget also includes cost for the appointed County Surveyor position.

**Change 1 - County Surveyor:** The Sauk County Board decided to move from an elected County Surveyor to that of an appointed County Surveyor position. Requests for Proposal have been released for such a contract; and funding has been placed with the Land Resources and Environment Department budget to oversee a contracted surveyor position.

**Change 2 - Implementation of Master Plans:** Planning and parks staff worked to create and the County Board adopted a number of master plans for the department over the last several years. Implementation guidance is provided in each of the plans for various County properties. The 2025 budget continues to have funding available for implementation of these plans, and fosters further development of County owned properties for residents and visitors.

**Change 3 - Great Sauk State Trail:** The Great Sauk State Trail corridor plan is completed; and grants or other funding sources are being reviewed for the construction of the trail from Goette Road to the 400 Trail in the City of Reedsburg. The County is also finishing the engineering and permitting process with Dane County for the construction of the WI River Bridge. Both projects hope to begin construction in 2025.

**Change 4 - Cooperative Conservation Agreement Grant:** The Department was awarded this grant by the United States Department of Agriculture, which would enable us to provide staffing support for conservation technical assistance and farm bill program delivery; provide outreach and education efforts on farm productivity and resilience; and to build capacity to implement the Sauk County Farm Master Plan. The grant will cover all expenses associated with the position thru a 4-5 year period.

**Change 5 - Expanded Conservation Assistance:** Additional grant opportunities have been applied for to assist with developing nutrient management plans and constructing shoreline stabilization practices. These programs incentivize the implementation of conservation practices that protect land and water resources.

Description of Change	2024 Amended LRE Budget	All Other Operations Cost to Continue Operations in 2025	Changes from Prior Year					2025 Budget Request	Change from 2024 to 2025 Budget
			County Surveyor Change 1	Implementation of Master Plans Change 2	Great Sauk State Trail Change 3	Cooperative Conservation Agreement Grant Change 4	Expanded Conservation Assistance Change 5		
Tax Levy	1,822,821	115,413	76,956	7,000	0	0	0	2,022,190	199,369
Use of Fund Balance or Carryforward Funds	1,809,326	(694,153)	0	803,740	(53,534)	0	0	1,865,379	56,053
All Other Revenues	18,339,996	(6,582,965)	0	(21,000)	2,022,453	(29,556)	(16,300)	13,712,628	(4,627,368)
<b>Total Funding</b>	<b>21,972,143</b>	<b>(7,161,705)</b>	<b>76,956</b>	<b>789,740</b>	<b>1,968,919</b>	<b>(29,556)</b>	<b>(16,300)</b>	<b>17,600,197</b>	<b>(4,371,946)</b>
Labor Costs	2,025,270	123,235	0	0	0	(20,658)	0	2,127,847	102,577
Supplies & Services	2,632,461	(1,004,014)	76,956	0	0	(8,898)	(16,300)	1,680,205	(952,256)
Capital Outlay	17,314,412	(6,280,926)	0	789,740	1,968,919	0	0	13,792,145	(3,522,267)
<b>Total Expenses</b>	<b>21,972,143</b>	<b>(7,161,705)</b>	<b>76,956</b>	<b>789,740</b>	<b>1,968,919</b>	<b>(29,556)</b>	<b>(16,300)</b>	<b>17,600,197</b>	<b>(4,371,946)</b>

**Issues on the Horizon for the Department:**

**TMDL:** Continue development of partnerships with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of WDNR TMDL process. This will continue to bring funding to our department. Funding through the WI Multi-Discharger Variance for Phosphorus Program for the HUC-8 watershed as well as opportunities for Water Quality Trading are available. Anticipated funding through the MDV program will remain steady in 2025.

**Ordinance Updates:** Continue to work on outdated county ordinances with approximate completion in 2025. The Department is not only working to repeal and recreate Chapter 7 Zoning and Chapter 22 Land Division and Subdivision Regulations; but is considering a Unified Development Code for all development related ordinances.

**Sauk County Well Water Monitoring Program:** The County will be extending the Well Water (Groundwater) Monitoring Program into a sixth year. This is a collaborative effort between the Land Resources and Environment Department, Public Health, University of Wisconsin Extension, and the UW-Stevens Point. Very little groundwater data exists, which would allow us to evaluate groundwater quality over time in Sauk County. The collection of this trend data will enable the County to make meaningful program and policy decisions surrounding the management of groundwater quality.

**Delton Dam Repairs:** The department continues to work with the DNR and Ayres Associates to complete repairs to the Delton Dam. Issues were identified at the dam in late 2022. After further investigation into the dam, additional items were found that need to be corrected. The County made application for a Municipal Dam Grant to help cover the costs of construction. The intention is to bid the project in late 2024, with construction beginning in Spring 2025.

**Capital Improvement Plan:** The Department understands the importance of planning for small and large scale capital projects that may be associated with implementation of the County's various master plans as well as to ensure that existing infrastructure is being maintained in a safe condition. The Department will be evaluating all existing and proposed infrastructure and planning for replacement and improvement in upcoming years. This plan will give the County Board a broader picture of what is needed throughout the County.

**Comprehensive Planning Process:** State Statute requires that the County undertake a comprehensive planning process every ten (10) years. The existing comprehensive plan was adopted in 2009. Due to changing circumstances throughout the County, the adoption of a new plan is needed. The department intended to begin this process in 2020; however, with the COVID pandemic the project was placed on hold. Due to the number of large-scale projects and initiatives the process has been delayed another year. Ho-Chunk Funding of \$15,000 is included for marketing/branding efforts for the planning process. Carryforward funds in the amount of \$90,000 were included as well to cover costs associated with this planning process. Additional funds have been requested to hire an outside consultant to assist with the two-year planning process.

**Chapter 26 Implementation:** With amendments to Chapter 26: Agricultural Performance Standards and Manure Management, the department will continue to work with landowners to implement the provisions of the ordinance, particularly as it relates to nutrient management planning and manure storage facilities. Additional grant funding was requested through DATCP to assist in efforts to provide further education to landowners.

**Park Master Plan Updates and Implementation:** The department will continue to create master plans for the various park properties owned by the County as well as will continue to implement the projects identified in the approved master property plans. Staff will continue to draft the plan for Hemlock Park, as both ARPA funds and Ho-Chunk funding have been designated to the implementation of the final plan. The kick-off to the planning process began in late 2023, with plan adoption set for 2025.

**Department Performance Metrics/Transparency:** The Department will continue to work with the LRE Committee to update and improve the performance metrics used to evaluate program performance as well as to update committee reports. These initiatives will provide a better outlook on the programs offered by the department and their efficiencies. Such information can then be utilized to educate the public and County Board.

## Landfill Remediation

### Department Vision - Where the department would ideally like to be

Manage and maintain the resources and responsibilities for the long-term care, restoration and management of the areas degraded by former landfill operations.

### Department Mission - Major reasons for the department's existence and purpose in County government

Assure facilities and grounds are properly maintained, that appropriate testing and management continues, maintain the methane management system in good working order and manage expensed to minimize potential future impact of the long term care of the site on the tax levy.

### Elements of Countywide Mission Fulfilled

Promote safe community  
Stewardship of natural resources

### Specific Strategic Issues Addressed

Protect air, water, land

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain compliance with required Federal and State monitoring.	No notices of noncompliance are received	Monitor site, monitor flare operations, completion of required testing and filing of reports.	12/31/2025
Provide adequate funding for perpetual care of the landfill sites.	Need for tax levy is minimal or none	Complete and maintain detailed interest earned on investments and expenditure projections.	12/31/2025
Assure that residents in the area of the former landfill operations have a safe drinking water supply.	Water samples from neighboring wells are within safe limits	Request delisting from the Environmental Protection Agency National Priority List, the "Superfund" list.	3/31/2025

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Old Landfill	Maintenance of the landfill site closed in 1983. Includes methane gas extraction, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$25,000	-	
			Use of Fund Balance	\$15,475		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$40,475</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$40,475		
			<b>TOTAL EXPENSES</b>	<b>\$40,475</b>		
<b>COUNTY LEVY</b>	<b>\$0</b>					
New Landfill	Maintenance of the landfill site closed in 2005. Includes methane gas extraction, leachate (water) extraction and treatment, care of the landfill cover to prevent erosion, and groundwater testing.	Wis Stats 289 Admin Code NR 520	Misc./Interest	\$18,000	-	
			Use of Fund Balance	\$60,450		
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$78,450</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$78,450		
			<b>TOTAL EXPENSES</b>	<b>\$78,450</b>		
<b>COUNTY LEVY</b>	<b>\$0</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$118,925</b>	-	
			<b>TOTAL EXPENSES</b>	<b>\$118,925</b>		
			<b>COUNTY LEVY</b>	<b>\$0</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Gallons of leachate removed from landfill	177,945	177,000	175,000
Methane management system running at peak performance with minimal down time	Flare monitored remotely, runtime approximately 85%	Flare monitored remotely, runtime approximately 80%	Flare monitored remotely, runtime approximately 80%
Annual Inspections are completed by DNR and staff	No violations or issues	No violations or issues	No violations or issues

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Leachate volume remains consistent with facility history as well as weather conditions	Low leachate levels indicate the landfill cap remains in safe condition	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions	Levels appear to be consistent with all conditions
Methane system running	Methane levels are safe since the methane is being processed correctly	85% Runtime	85% Runtime	85% Runtime
Positive Inspection report - issues with cover are addressed	Landfill is safe	Positive Report	Anticipate Positive report	Anticipate Positive report

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>LANDFILL REMEDIATION FUND</b>										
<u>Revenues</u>										
Interest	62,149	237,874	33,000	190,000	43,000	10,000	30.30%	None	0	0
Use of Fund Balance	18,651	0	77,925	0	75,925	(2,000)	-2.57%			
Total Revenues	80,799	237,874	110,925	190,000	118,925	8,000	7.21%	2025 Total	0	0
<u>Expenses</u>										
Supplies & Services	80,799	102,303	110,925	114,925	118,925	8,000	7.21%	2026	0	0
Addition to Fund Balance	0	135,570	0	75,075	0	0	0.00%	2027	0	0
Total Expenses	80,799	237,873	110,925	190,000	118,925	8,000	7.21%	2028	0	0
								2029	0	0
Beginning of Year Fund Balance	4,771,798	4,753,147		4,888,717	4,963,792					
End of Year Fund Balance	4,753,147	4,888,717		4,963,792	4,887,867					

**Changes and Highlights to the Department's Budget:**

Interest on the Long Term Care Funds continue to be at a low rate.

There are two major investments to fund the landfill long-term care. As of December 31, 2023, these investments are: Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: \$3,362,057.

Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: \$1,696,375.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	77,925	(2,000)			75,925
All Other Revenues	33,000	10,000			43,000
<b>Total Funding</b>	<b>110,925</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>118,925</b>
Labor Costs	0	0			0
Supplies & Services	110,925	8,000			118,925
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
<b>Total Expenses</b>	<b>110,925</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>118,925</b>

**Issues on the Horizon for the Department:**

Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years after its closure in 2007; however, the extremely low interest on the Long Term Care funds may create the need to levy taxes prior to the originally anticipated 40 years of coverage.

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in April of 2022, and as of December 31, 2021 was estimated at \$1,821,126. This estimate must be updated periodically.

## Management Information Systems

### Department Vision - Where the department would ideally like to be

Through the provision of centralized, secure and effective technology solutions, MIS provides County agencies with the capability to improve the processes of County government.

### Department Mission - Major reasons for the department's existence and purpose in County government

MIS provides the capability, through the application of information technology, to support the mission of Sauk County Government and related agencies. MIS provides an array of knowledge based solutions and services, matched to the needs of the individual departments and programs that make up county government. These services and solutions are designed to enable departments and staff to make the fullest use of the technology possible, and are delivered in a people-focused, responsive manner.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Measures - How to tell if goals	Objectives - Specific achievements	Completion
<b><u>Sustainability</u></b>  To proactively manage the maintenance and security of Sauk County's technology resources and infrastructure; to ensure the dependability, performance and usability of these systems; while implementing strategies to sustainably contain the ongoing cost of ownership.	System performance and availability	Reduce the impact of security measures on end user productivity Maintain Critical down time at less than .001% All down time less than .02%	Ongoing
	All equipment replaced per planned replacement schedules	<ul style="list-style-type: none"> <li>• Workstation replacement cycles</li> <li>• Server replacement cycles</li> <li>• Print device replacement cycles</li> </ul>	Ongoing
	Reductions in the annual cost of systems ownership	Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure	Ongoing
<b><u>Utilization</u></b> To leverage the convergence of user knowledge with system capability, in a manner that seeks to derive the maximum benefit possible from Sauk County's technology resources, and prioritize the utilization of existing systems over the acquisition of new technology solutions.	Improved web content - improved use of calendaring and collaboration - better departmental reporting	Improve overall utilization of technology through: <ul style="list-style-type: none"> <li>• process improvement</li> <li>• training resources</li> </ul>	Ongoing
	Improved internal collaboration	Improve utilization of MS Teams	12/23/2025
<b><u>Compliance</u></b>  To enforce appropriate user security and system policy, in a manner that seeks to ensure compliance with applicable rules and regulations, while reasonably mitigating risk.	Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)	Improve security and compliance <ul style="list-style-type: none"> <li>• Policy Revisions as required</li> <li>• Dedicated staff and management training</li> <li>• Improve end user awareness and response</li> <li>• Conduct regular security risk assessments</li> </ul>	Ongoing
	Risk prone percentage	Risk prone percentage lower than industry average per InfoSec Dashboard statistics	
		Improve/Revise Disaster Recovery and Business Continuity <ul style="list-style-type: none"> <li>• Implement system redundancy</li> <li>• Develop a continuity plan for key systems</li> <li>• Improve infrastructure at offsite facilities</li> <li>• Regularly test failover and recovery</li> <li>• Maintain end user policies</li> </ul>	
	System Security incidents Reported and followed up on.	Document all incidents through the Incident Reporting Process	Ongoing
	Reductions in medium and high risk exposures identified in periodic Security Risk Assessments and annual audit	<ul style="list-style-type: none"> <li>• Items identified addressed in a timely fashion</li> <li>• Assessment performed bi annually or less</li> </ul>	As Required
	Continuity between policy and system settings	<ul style="list-style-type: none"> <li>• Improve desktop deployment strategy</li> <li>• Revise: Policy, Standards, Replacement Cycles</li> <li>• Development of a written systems DR plan</li> </ul>	

<b>Service</b> To provide the array of knowledge based, technology services necessary to support the mission of the department and advance the strategic goals of Sauk County.	<ul style="list-style-type: none"> <li>• Help call Statistics</li> <li>• User Satisfaction Survey</li> <li>• Outside agency hours</li> </ul>	Enhance End User Support: <ul style="list-style-type: none"> <li>• Enhance user support functions</li> <li>• Improve problem resolution times</li> <li>• Improve end user communication and feedback</li> <li>• Improve Helpdesk effectiveness</li> </ul>	Ongoing
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	As Required

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Technical Support	Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.		Other Revenues	\$1,299,459	4.29	Average hours per help call  Project closed / projects in queue
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,299,459</b>		
			Wages & Benefits	\$465,979		
			Operating Expenses	\$1,500,731		
			<b>TOTAL EXPENSES</b>	<b>\$1,966,710</b>		
<b>COUNTY LEVY</b>	<b>\$667,251</b>					
Research and Development	Work with County departments/agencies to evaluate new technology, purchase/or develop and implement that best meets their needs.  As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.	Work with County departments/agencies to evaluate new technology and implement the solution that best meets their needs.  As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.	Other Revenues	\$0	2.22	
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$277,956		
			Operating Expenses	\$18,506		
			<b>TOTAL EXPENSES</b>	<b>\$296,462</b>		
<b>COUNTY LEVY</b>	<b>\$296,462</b>					
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs.  Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		User Fees	\$0	0.67	
			Grants	\$0		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$85,934		
			Operating Expenses	\$11,775		
<b>TOTAL EXPENSES</b>	<b>\$97,709</b>					
<b>COUNTY LEVY</b>	<b>\$97,709</b>					
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	45CFR 160 & 164	User Fees	\$0	0.84	Critical and non-critical unplanned downtime  Items identified in risk assessment addressed  Security incidents reported  Security breaches reported
			Grants	\$0		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$90,232		
			Operating Expenses	\$96,037		
<b>TOTAL EXPENSES</b>	<b>\$186,269</b>					
<b>COUNTY LEVY</b>	<b>\$186,269</b>					
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$1,500	0.22	Revenues received cover costs
			<b>TOTAL REVENUES</b>	<b>\$1,500</b>		
			Wages & Benefits	\$23,560		
			Operating Expenses	\$856		
			<b>TOTAL EXPENSES</b>	<b>\$24,416</b>		
<b>COUNTY LEVY</b>	<b>\$22,916</b>					

Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities.		Other Revenues	\$0	0.52	Downtime in hours Enhanced functions utilized
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$54,116		
			Operating Expenses	\$254,802		
			<b>TOTAL EXPENSES</b>	<b>\$308,918</b>		
			<b>COUNTY LEVY</b>	<b>\$308,918</b>		
Outlay	Purchase technology items and products for County technology.		Other Revenues	\$626,061		
			<b>TOTAL REVENUES</b>	<b>\$626,061</b>		
			Operating Expenses	\$736,254		
			<b>TOTAL EXPENSES</b>	<b>\$736,254</b>		
			<b>COUNTY LEVY</b>	<b>\$110,193</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$1,927,020</b>	8.75	
			<b>TOTAL EXPENSES</b>	<b>\$3,616,737</b>		
			<b>COUNTY LEVY</b>	<b>\$1,689,717</b>		

**Output Measures - How much are we doing?**

Description	2023 Actual	2024 Estimate	2025 Budget
Service Request Volume	12,162	14,000	15,000
Service Request Hours	6,941	7,000	7,500
Projects Opened	2,178	2,200	2,400
Projects Closed	2,265	2,200	2,400
Project Hours Total	3,197	4,200	4,500
External Support Hours	212	200	20
Planned System Downtime Hours	20	20	20
Consulting Expenditures	35,274	78,000	73,000
Total Information Technology Expenditure	2,071,421	3,000,000	3,500,000
Number of Trainings Provided by MIS Staff	31	20	24
Security Management Hours	213	220	240

**Key Outcome Indicators - How well are we doing?**

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Critical Unplanned Downtime (in hours)	Downtime is an indirect measurement of the effectiveness of our system maintenance programs. Critical downtime is a system outage that results in lost productivity for system users.	0.00	0.00	<3 hrs.
Non-Critical Unplanned Downtime (in hours)	Preventing such outages is the first priority of our maintenance programs.	2.60	5.00	<10 hrs.
Average hours per help call	This is a measure of the average amount of worked time expended in resolving issues brought to the helpdesk and is an indicator of the complexity of these requests and / or the effectiveness of this function	0.60	0.50	0.50
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	55.00%	50.00%	30.00%
Items Identified in Risk Assessment Addressed		NA	3	4
Users to complete annual training	Percentage of employees that completed the annual security awareness training	61.00%	67.00%	75.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	17.00%	5.00%	<13%



	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>MANAGEMENT INFORMATION SYSTEMS (MIS)</b>										
<u>Revenues</u>										
Tax Levy	1,500,826	1,504,469	1,625,116	1,625,116	1,689,716	64,600	3.98%	Replacement PCs	182,504	182,504
Grants & Aids	0	0	29,215	27,919	0	(29,215)	-100.00%	New PC's	39,226	39,226
User Fees	30	0	0	0	0	0	0.00%	Replacement Printers	14,750	14,750
Intergovernmental	1,541,713	1,703,889	2,107,497	2,102,497	1,887,020	(220,477)	-10.46%	Replacement Copiers	24,000	24,000
Use of Fund Balance	0	0	646,668	527,802	40,000	(606,668)	-93.81%	New Copiers	6,000	6,000
								Software	2,674	2,674
Total Revenues	3,042,569	3,208,358	4,408,496	4,283,334	3,616,736	(791,760)	-17.96%	Phone Equipment	5,000	5,000
								New Hardware	25,800	25,800
<u>Expenses</u>										
Labor	602,969	696,074	737,098	757,496	786,212	49,114	6.66%	Hardware Upgrades	160,000	160,000
Labor Benefits	171,077	197,642	225,817	225,817	211,563	(14,254)	-6.31%	Network/Infrastructure	40,000	40,000
Supplies & Services	1,636,069	1,399,299	1,646,490	1,650,930	1,882,707	236,217	14.35%	Systems Software Upgrades	38,000	38,000
Capital Outlay	456,854	670,483	1,799,091	1,649,091	736,254	(1,062,837)	-59.08%	New Systems	75,900	75,900
Addition to Fund Balance	175,600	244,860	0	0	0	0	0.00%	GIS	2,400	2,400
								Avatar System	45,000	45,000
Total Expenses	3,042,569	3,208,358	4,408,496	4,283,334	3,616,736	(791,760)	-17.96%	Phone System	75,000	75,000
Beginning of Year Fund Balance				Included in General Fund Total				2025 Total	736,254	736,254
End of Year Fund Balance								2026	675,500	675,500
								2027	1,095,500	1,095,500
								2028	583,500	583,500
								2029	883,500	883,500

**Changes and Highlights to the Department's Budget:**

Use of unspent 2024 CIP funds not utilized due to implementation of the new data center at the new Highway Dept. facility.

	<u>2024</u>			<u>2025</u>		
	Amended Budget	Less CF Funding	Operational Budget	Unused 2024 CIP due to new DC at Hwy	2025 Cost to Continue Operations	Budget Request
<b>Description of Change</b>						
Tax Levy	1,625,116		1,625,116	0	64,600	1,689,716
Use of Fund Balance or Carryforward Funds	0	0	0	40,000	(40,000)	0
Replacement Fund	187,167		187,167		49,320	236,487
All Other Revenues	2,596,213	(1,066,264)	1,529,949		160,584	1,690,533
<b>Total Funding</b>	<b>4,408,496</b>	<b>(1,066,264)</b>	<b>3,342,232</b>	<b>40,000</b>	<b>234,504</b>	<b>3,616,736</b>
Labor Costs	962,915		962,915	0	34,860	997,775
Unemployment Comp	0		0		0	0
Supplies & Services	1,646,490		1,646,490		236,217	1,882,707
Capital Outlay	1,799,091	(1,066,264)	732,827	40,000	(36,573)	736,254
<b>Total Expenses</b>	<b>4,408,496</b>	<b>(1,066,264)</b>	<b>3,342,232</b>	<b>40,000</b>	<b>234,504</b>	<b>3,616,736</b>

**Issues on the Horizon for the Department:**

The greatest challenge to the County's technology budget is the increasing cost of ownership for technology due to the ever increasing cost of license and support agreements.

## Personnel Department

### Department Vision - Where the department would ideally like to be

The mission of the Sauk County Personnel Department is to lead county government's innovative human resource system by recruiting and retaining a talented and diverse workforce to ensure the best service to the public, as well as provide guidance and information to all departments of the County.

### Department Mission - Major reasons for the department's existence and purpose in County government

The Personnel Department as directed by the Sauk County Board of Supervisors will advocate for the fair and equitable treatment of applicants and employees through adherence to laws, statutes and policies and procedures pertaining to the administration of the County.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

#### Cross Sectional Analysis of County Operations

Proactive Relationships to Retain Programmatic and Financial Flexibility

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a robust employee wellness and wellbeing program.	20% overall participation in wellness programs.	Provide county-wide quarterly wellness campaigns. 50% enrollment in insurance provider's health portal. 30% of employees complete an online health assessment.	December 2025
Create a people-centric work structure that engage employees and makes Sauk County an employer of choice.	Turnover below 20%. Retention at 80% or above.	Oversee the Employee Engagement Team to organize monthly events and activities. Develop standard communication plan/standards for the county. Promote working at Sauk County through website updates and social media posts. Conduct stay interviews monthly to find out why employees are staying at the county and exit interviews with staff leaving the county. Develop a succession plan across departments to ensure a smooth transition of leadership roles.	December 2025
Provide regular training for Sauk County leaders.	90% leader completion of quarterly trainings. Liability claims related to employment are kept to 5 or fewer.	Conduct quarterly training for all county leaders with topics including: documentation, FMLA, reasonable accommodation, ADA and performance management.	December 2025
Leverage approaches to a proactive talent acquisition program.	Candidate drop off reduced by 5%. 95% of offers accepted. 90% of offers to first choice accepted.	Review of occupational health pre-employment process. Establish relationships with local schools and organizations for community outreach. Participate in outreach/community events - average one per month.	December 2025
Utilize data to drive organization transformation.	Utilize data to build automated HR processes and track people data.	Gather monthly data on employee engagement metrics, retention and productivity statistics, identify skill gaps in the workforce, and create training programs to align with business needs.	December 2025
Develop and maximize human resources related technology.	Implementation and utilization of effective timekeeping and human resources information system.	Continue planning for greater conversion to electronic HR processes. Cleanup current data within HRIS for accuracy and full functionality. Implement forms (employee and manager), establish electronic onboarding, and create electronic employee files.	December 2025

## Personnel Department

### Program Evaluation

Program Title	Program Description	Mandates and References	2024 Budget		FTE's	Key Outcome Indicator(s)
Human Resources Administration	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$0	0.85	Employment Liability Claims at 5 claims or below
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$87,426		
			Operating Expenses	\$18,810		
			<b>TOTAL EXPENSES</b>	<b>\$106,236</b>		
<b>COUNTY LEVY</b>	<b>\$106,236</b>					
Labor Relations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	<b>TOTAL REVENUES</b>	<b>\$0</b>	0.15	Average Contract Settlement
			Wages & Benefits	\$20,564		
			Operating Expenses	\$23,458		
			<b>TOTAL EXPENSES</b>	<b>\$44,022</b>		
			<b>COUNTY LEVY</b>	<b>\$44,022</b>		
Recruitment and Retention	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids, exit interviews, stay interviews	Wis Stats 103	Wages & Benefits	\$118,052	1.16	Retention rate at 80% or above.
			Operating Expenses	\$9,808		
			<b>TOTAL EXPENSES</b>	<b>\$127,860</b>		
			<b>COUNTY LEVY</b>	<b>\$127,860</b>		
Classification and Compensation	Fair Labor Standard Act (FLSA), performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Other Revenues	\$0	0.40	Completion, implementation and maintenance of classification and compensation analysis.
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$50,484		
			Operating Expenses	\$8,808		
			<b>TOTAL EXPENSES</b>	<b>\$59,292</b>		
<b>COUNTY LEVY</b>	<b>\$59,292</b>					
Benefits Administration	Affordable Care Act (ACA) implementation, Family Medical Leave Act (FMLA), COBRA, Health Insurance Portability and Accountability Act (HIPAA), Deferred Compensation, HIPAA Investigation, Wisconsin Retirement System (WRS) coordination, Employee Assistance Program (EAP), Health Insurance and Other Voluntary Benefits (short term disability, Section 125, dental, vision, life insurance, etc.), employee wellness initiatives.	Wis Stats 103 and 111	Other Revenues	\$3,800	1.26	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			<b>TOTAL REVENUES</b>	<b>\$3,800</b>		
			Wages & Benefits	\$139,625		
			Operating Expenses	\$50,308		
			<b>TOTAL EXPENSES</b>	<b>\$189,933</b>		
<b>COUNTY LEVY</b>	<b>\$186,133</b>					
Risk Management and Safety	Coordinate all aspects of Workers Compensation (WC) program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Use of Carryforward	\$0	1.30	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$161,704		
			Operating Expenses	\$28,578		
			<b>TOTAL EXPENSES</b>	<b>\$190,282</b>		
<b>COUNTY LEVY</b>	<b>\$190,282</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$3,800</b>	5.13	
			<b>TOTAL EXPENSES</b>	<b>\$717,626</b>		
			<b>COUNTY LEVY</b>	<b>\$713,826</b>		

## Personnel Department

Output Measures - How much are we doing?				
Description	2023 Actual	2024 Estimated	2025 Budget	
Benefits Administration - Leave of Absence Coordination	318 FMLA applications 186 COBRA notices	450 FMLA applications 100 COBRA docs	450 FMLA applications 150 COBRA docs	
Benefits Administration - New Employee Benefits Orientation	154	160	150	
Classification and Compensation - General Administration	452 performance appraisals 31 internal transfers 9 reclass vacant positions 0 positions created through budget 5 positions created outside of budget 9 LTE positions created 3 positions eliminated	450 performance appraisals 30 internal transfers 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 10 LTE positions created 0 positions eliminated	450 performance appraisals 30 internal promotions 10 reclass vacant positions 5 positions created through budget 5 positions created outside of budget 10 LTE created 0 positions eliminated	
Employee Assistance Program	64 EE Helpline calls 5 Supervisory call 67 online visits 2.8% utilization rate	50 EE Helpline calls 10 Supervisory call 75 online visits 3.0% utilization rate	120 EE Helpline calls 15 Supervisory call 120 online visits 5.0% utilization rate	
Employee Retention and Turnover	24% Turnover 76% Retention	20% Turnover 80% Retention	18% Turnover 82% Retention	
Health Insurance Participants (Employees)	475	500	500	
Labor Relations	1 contract negotiation 0 grievance arbitration	1 contract negotiation 0 grievance arbitration	0 contract negotiation 0 grievance arbitration hearings	
Recruitment and Selection - (All Departments)	155 recruitments 1,756 applicants	150 recruitments 1,800 applicants	150 recruitments 1,800 applicants	
Training Programs	0 management sessions 0 leadership sessions 1 safety trainings 0 general employee trainings	8 management sessions 8 leadership sessions 4 safety trainings 4 general employee trainings	10 management sessions 10 leadership sessions 8 safety trainings 10 general employee trainings	
Workers Compensation	6.9 WC Incident Rate 12.98 Lost workday cases 45 claims reported	5.00 WC Incident Rate 10.0 Lost workday cases 45 claims reported	5.00 WC Incident Rate 8.0 Lost workday cases 40 claims reported	
Property/Liability Claims Management	18 Liability Claims 11 Property Claims	16 Liability Claims 10 Property Claims	16 Liability Claims 10 Property Claims	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	-3.40%	6.50%	7.90%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	2.00% (1/1/2023) / 2.00% (12/1/2023)	6.00%, \$.50 for Step 5	6.00%, \$.50 for Step 5
Employment Liability Claims at 5 claims or below	Departments are successfully navigating employment concerns prior to litigation	100.00%	100.00%	100.00%
Wellness Programming Activities, one per quarter	Wellness programming that has positive impacts on employees; more accountability.	0.00%	50.00%	100.00%
Retention rate at 80% or above.	Successful internal retention and branding programs.	76.00%	80.00%	82.00%

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of		Amended to	Amended to		Amount	Impact
				August 2024	Budget	2025 Budget	2025 Budget			
<b>PERSONNEL</b>										
<u>Revenues</u>										
Tax Levy	550,983	553,603	648,358	648,358	713,826	65,468	10.10%	None	0	0
Grants & Aids	5,000	69,464	0	0	0	0	0.00%			
User Fees	1,064	498	800	1,600	800	0	0.00%	2025 Total	0	0
Intergovernmental	0	0	0	0	0	0	0.00%			
Miscellaneous	4,109	3,095	3,000	2,005	3,000	0	0.00%			
Use of Fund Balance	0	22,700	51,924	22,314	0	(51,924)	-100.00%	2026	0	0
								2027	0	0
Total Revenues	561,156	649,360	704,082	674,277	717,626	13,544	1.92%	2028	0	0
								2029	0	0
<u>Expenses</u>										
Labor	308,284	332,389	388,763	388,783	415,018	26,255	6.75%			
Labor Benefits	85,253	121,334	140,752	142,292	162,838	22,086	15.69%			
Supplies & Services	117,047	195,637	174,567	143,202	139,770	(34,797)	-19.93%			
Addition to Fund Balance	50,572	0	0	0	0	0	0.00%			
Total Expenses	561,156	649,360	704,082	674,277	717,626	13,544	1.92%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

The Personnel Department is committed to developing and providing innovative human resources and safety services for employees that align with both county and departmental goals. The department is planning to address trends and challenges related to effective human resource management.

**Change 1:** Addition of Human Resources Intern as a part-time limited term employee.

**Change 2:** Addition of Learning Management System (LMS) to create a learning culture and provide annual required trainings to all staff.

**Change 3:** Adjusting this expense based on the average budgeted amount for the past five years.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>HR Intern</b>	<b>Learning Management System (LMS)</b>	<b>Medical Examinations</b>	
Tax Levy	648,358	40,965.00	4,503	14,000	6,000	713,826
Use of Fund Balance or Carryforward Funds	51,924	(51,924.00)				0
All Other Revenues	3,800	0.00				3,800
<b>Total Funding</b>	<b>704,082</b>	<b>(10,959.00)</b>	<b>4,503</b>	<b>14,000</b>	<b>6,000</b>	<b>717,626</b>
Labor Costs	529,515	43,838.00	4,503			577,856
Supplies & Services	174,567	(54,797.00)		14,000	6,000	139,770
Capital Outlay	0	0.00				0
Transfers to Other Funds	0	0.00				0
Addition to Fund Balance	0	0.00				0
<b>Total Expenses</b>	<b>704,082</b>	<b>(10,959.00)</b>	<b>4,503</b>	<b>14,000</b>	<b>6,000</b>	<b>717,626</b>

**Issues on the Horizon for the Department:**

The demand for strategic, consultative, and collaborative human resources related services continues to grow, and will into future years. A diverse set of challenges related to human resources may have global implications for the county including deploying new talent acquisition strategies, more flexible work structures, workforce diversity and inclusion, and management of complex employment laws.

# Public Health

## Department Vision - Where the department would ideally like to be

Everyone in Sauk County lives the healthiest life possible.

## Department Mission - Major reasons for the department's existence and purpose in County government

Enhance the conditions that support optimal health and well-being for all people in Sauk County.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
 Promote safe community  
 Stewardship of natural resources  
 Development of cultural, social, and community values  
 Encourage economic development

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Medical assisted treatment program

Health and Human Services - Comprehensive community services

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness



# Public Health

Goals - Desired results for PH	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
<p style="text-align: center;"><b>Support an engaged, well-trained, and strategically-focused public health workforce</b></p>	<p>1. # of new people that intern/volunteer with PHSC, 2. Outreach to colleges about non-traditional paths to Public Health, 3. Number of presentations at local high schools to learn about careers in public health</p>	<p style="text-align: center;">Encourage individuals with diverse backgrounds and experiences to volunteer with or intern for Public Health positions</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. # of wellness/work life balance resources/activity (e.g. Weekly Wellness Wednesday), 2. Staff retention rate, 3. # of staff recognitions</p>	<p style="text-align: center;">Create an environment that encourages staff retention</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. Train 100% of new staff in required ICS training within 6 months of hire, 2. 100% of staff have completed required annual trainings 3. All staff report participation in at least one training related to core competencies 4. # of presentations/trainings led by PHSC staff to provide continued sharing of excellence with other public health entities</p>	<p style="text-align: center;">Provide training to assure a prepared and capable PH workforce</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. meetings with all budget supervisors conducted quarterly, 2. Budget reports sent to all budget supervisors monthly</p>	<p style="text-align: center;">Assure all programs are managing budgets to maximize program potential to deliver goals and objectives.</p>	<p style="text-align: center;">12/31/2025</p>
<p style="text-align: center;"><b>Increase awareness of services provided by Public Health Sauk County</b></p>	<p>1. # of WIC one-on-one outreach efforts 2. # of drop offs/mailings of WIC informational materials/flyers 3. # of NFP/PNCC one-on-one outreach efforts 4. # of drop offs/mailings of NFP/PNCC informational materials/flyers</p>	<p style="text-align: center;">Increase outreach efforts to referral partners</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. Total website visits on Health website pages, 2. # of social media page impressions- Organic, 3. # of social media impressions-Paid, 4. On Demand TV Advertising Video impressions</p>	<p style="text-align: center;">Assess digital media outreach visitor insights monthly to determine the reach of outreach efforts</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. # of public health related presentations provided (in person or virtual), 2. # of public-facing publications (press releases, newsletters, articles, reports, etc.), 3. # of materials translated to Spanish or other languages as needed, 4. # of press releases picked up by media</p>	<p style="text-align: center;">Continue to provide relevant health information in an accessible manner to all who live, learn work and play in Sauk County</p>	<p style="text-align: center;">12/31/2025</p>
<p style="text-align: center;"><b>Provide services to improve the health of Sauk County residents</b></p>	<p>1. # of children vaccinated through VFC, 2. # of adults vaccinated through VFA, 3. # intake encounters</p>	<p style="text-align: center;">Improve Health of Sauk County Residents Across the Lifespan-(ex: Immunizations, Screenings, Dental/Medical/Vision Vouchers)</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. # of Narcan units distributed, 2. # of response team visits to clients about substance use, 3. # of efforts toward policy and systems changes to promote health</p>	<p style="text-align: center;">Provide prevention and harm reduction services to reduce substance misuse and related harms</p>	<p style="text-align: center;">12/31/2025</p>
	<p>1. perform tick drags monthly during tick season, 2. Number of pool/water attraction inspections completed, 3. number of radon kits sold, 4. # of risk control plans implemented as part of retail food establishment compliance program</p>	<p style="text-align: center;">Refine programs that support healthy environments through education, data collection and quality improvement.</p>	<p style="text-align: center;">12/31/2025</p>

## Public Health

	1. NFP retention rate by pregnancy, 2. NFP retention rate by infancy, 3. NFP retention rate by toddlerhood, 4. % of WIC voucher \$\$ redeemed at Farmer's Markets, 5. % of WIC moms who initiated breastfeeding are still breastfeeding at six months, 6. # of WIC participants, 7. % of pregnant women enrolled in WIC in first trimester	Improve Health of Pregnant Women and Children Age 0-5	12/31/2025
<b>Engage the community in coalitions and other Public Health activities</b>	1. # of new policy recommendations made by coalitions and review teams, 2. Attendance at Community Coalition/Committee Meetings will reflect the participation of individuals with lived experience relevant to the health policy changes discussed	Involve the community in Policy/Systems Changes, Health Equity	12/31/2025
	1. # of community partners actively participating in CHIP-related coalitions, 2. Strategic action taken on all three CHIP priority areas, 3. # of coalition/committee meetings held related to CHIP Priorities	Contribute towards the implementation of the CHIP in collaboration with partners	12/31/2025

### Program Evaluation

Program Title	Program Description	Mandates and References	2023 Budget	FTE's	Key Outcome Indicator(s)																
1	Community Health Improvement Process and Plan / Community Health Assessment (CHIP/CHA)  Through community partnerships, informed by data and inspired by innovation, we will improve policy and systems to create equitable change to reach Sauk County's healthiest potential. The Health Department collaborates closely with the 3 hospital systems in Sauk County and the Ho-Chunk Nation and engages the community to address health priorities and cross-cutting issues [such as social determinants of health, health equity, ACEs (Adverse Childhood Experiences), etc.].	Wis. Stat. 250.07, DHS Ch. 140	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 15,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 15,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 395,925</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 41,068</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 436,993</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 421,993</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 15,000	<b>TOTAL REVENUES</b>	<b>\$ 15,000</b>	Wages & Benefits	\$ 395,925	Operating Expenses	\$ 41,068	<b>TOTAL EXPENSES</b>	<b>\$ 436,993</b>	<b>COUNTY LEVY</b>	<b>\$ 421,993</b>	3.33	Collaboratively plan, implement, publish, disseminate, and evaluate 1) a comprehensive Sauk County Community Health Assessment; and 2) a Community Health Improvement Process and Plan. Focus areas of these documents to include social determinants of health and health equity.
Fees / Medicaid	\$ -																				
Grants / Donations	\$ -																				
Carryforward / Fund Balance	\$ 15,000																				
<b>TOTAL REVENUES</b>	<b>\$ 15,000</b>																				
Wages & Benefits	\$ 395,925																				
Operating Expenses	\$ 41,068																				
<b>TOTAL EXPENSES</b>	<b>\$ 436,993</b>																				
<b>COUNTY LEVY</b>	<b>\$ 421,993</b>																				
2	Communicable Disease  The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services (DHS). Staff monitors and tracks reportable communicable disease cases, outbreaks and provides educational resources and follow-up surveillance. The involvement of Public health in this process is vital for disease control.	DHS Ch. 145 & Wis. Stat. 252	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 5,330</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 30,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 35,330</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 180,643</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 18,530</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 199,173</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 163,843</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 5,330	Carryforward / Fund Balance	\$ 30,000	<b>TOTAL REVENUES</b>	<b>\$ 35,330</b>	Wages & Benefits	\$ 180,643	Operating Expenses	\$ 18,530	<b>TOTAL EXPENSES</b>	<b>\$ 199,173</b>	<b>COUNTY LEVY</b>	<b>\$ 163,843</b>	1.74	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
Fees / Medicaid	\$ -																				
Grants / Donations	\$ 5,330																				
Carryforward / Fund Balance	\$ 30,000																				
<b>TOTAL REVENUES</b>	<b>\$ 35,330</b>																				
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<b>TOTAL EXPENSES</b>	<b>\$ 199,173</b>																				
<b>COUNTY LEVY</b>	<b>\$ 163,843</b>																				
3	Tuberculosis Program  All tuberculosis (TB) cases, active, latent, and suspect cases are subject to Public Health for investigation, disease management and oversight. This oversight by Public Health allows us to provide patient education, ensure medication compliance in order to help reduce the spread of TB.	Wis. Stat. 252.07 DHS Ch. 145.08	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ -</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 53,825</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 13,130</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 66,955</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 66,955</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ -</b>	Wages & Benefits	\$ 53,825	Operating Expenses	\$ 13,130	<b>TOTAL EXPENSES</b>	<b>\$ 66,955</b>	<b>COUNTY LEVY</b>	<b>\$ 66,955</b>	0.44	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
Fees / Medicaid	\$ -																				
Grants / Donations	\$ -																				
Carryforward / Fund Balance	\$ -																				
<b>TOTAL REVENUES</b>	<b>\$ -</b>																				
Wages & Benefits	\$ 53,825																				
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<b>TOTAL EXPENSES</b>	<b>\$ 66,955</b>																				
<b>COUNTY LEVY</b>	<b>\$ 66,955</b>																				

## Public Health

4	Public Information and Communication	Information on public health programs is provided to the public through various outlets such as website, Facebook, Twitter, press releases, public service announcements, community campaigns, community groups, and medical providers. Educational materials are distributed in the Public Health waiting room, the Aging and Disability Resource Center (ADRC) and local agencies throughout Sauk County. Public Health staff consult with partners, such as: school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals, and the Ho-Chunk Health Department.	DHS Ch. 140	Fees / Medicaid	\$ -	1.43	Maintain at least 50% of the 2020/2021 webpage/social media reach
				Grants / Donations	\$ 43,915		
				Carryforward / Fund Balance	\$ 17,500		
				<b>TOTAL REVENUES</b>	<b>\$ 61,415</b>		
				Wages & Benefits	\$ 161,861		
				Operating Expenses	\$ 52,185		
				<b>TOTAL EXPENSES</b>	<b>\$ 214,046</b>		
				<b>COUNTY LEVY</b>	<b>\$ 152,631</b>		
5	Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144.08	Fees / Medicaid	\$ 2,100	1.07	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education.
				Grants / Donations	\$ 15,735		
				Carryforward / Fund Balance	\$ 35,000		
				<b>TOTAL REVENUES</b>	<b>\$ 52,835</b>		
				Wages & Benefits	\$ 130,157		
				Operating Expenses	\$ 28,080		
				<b>TOTAL EXPENSES</b>	<b>\$ 158,237</b>		
				<b>COUNTY LEVY</b>	<b>\$ 105,402</b>		
6	PNCC	The Prenatal Care Coordination (PNCC) Program is a service available at no cost to pregnant teens or pregnant women who are eligible for Medical Assistance. Services provided include: identification of needs and services, assistance with finding a physician, nutritional counseling and Women Infants & Children (WIC) referrals, social support throughout pregnancy, breastfeeding advice, and education about care of newborns. We also coordinate with partners to ensure that high risk cases are managed and receive the wrap around services necessary for a healthy birth. Nursing visits are also made to the jail to help coordinate prenatal care for pregnant inmates.	DHS Ch. 253.07	Fees / Medicaid	\$ 70,000	2.11	Improved birth outcomes, including decreased low birth weight, decreased infant mortality, and improved maternal and child health; stable and safe housing, employment, job training, transportation, appropriate child care, and connection to other supportive services, and improving economic self-sufficiency and overall wellness of engaged families.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>		
				Wages & Benefits	\$ 251,606		
				Operating Expenses	\$ 20,910		
				<b>TOTAL EXPENSES</b>	<b>\$ 272,516</b>		
				<b>COUNTY LEVY</b>	<b>\$ 202,516</b>		
7	Nurse Family Partnership	Sauk County Nurse Family Partnership (NFP) is continuing to expand this evidence-based nurse home visiting program. NFP is a voluntary prevention program, that provides services to low-income, first time mothers. Ongoing outreach continues to provide a consistent base of client referrals. A federal grant is allocated through the Wisconsin Department of Children and Families. The program services at least 90 children and families residing in Sauk County annually.	DHS Ch. 253.07	Fees / Medicaid	\$ -	6.95	NFP - Maintain preterm and low birth rate of 10% or less. Maintain subsequent pregnancies within 1 year following birth to less than 10%. Turn 60% of NFP referrals into enrolled clients. Ensure 85% of NFP children are up to date with immunizations at 24 months. Serve 90 families.
				Grants / Donations	\$ 544,021		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 544,021</b>		
				Wages & Benefits	\$ 789,841		
				Operating Expenses	\$ 114,525		
				<b>TOTAL EXPENSES</b>	<b>\$ 904,366</b>		
				<b>COUNTY LEVY</b>	<b>\$ 360,345</b>		

## Public Health

8	Keeping Kids Alive (Child Death Review)	The Keeping Kids Alive Initiative is a program that brings professionals together from across the county to create policies and procedures related to injuries and death to keep children and families healthy and safe. The Child Death Review (CDR) team made up of representatives from various local agencies. The goal is to determine if there are physical or policy changes needed to prevent injuries and death in children.	Wis. Stat. 253	Fees / Medicaid	\$ -	0.13	100% of child fatalities ruled accidental are reviewed by the Child Death Review Team. Develop 1 policy change or program intervention based on results of the CDRT.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 2,500		
				<b>TOTAL REVENUES</b>	<b>\$ 2,500</b>		
				Wages & Benefits	\$ 15,814		
				Operating Expenses	\$ -		
				<b>TOTAL EXPENSES</b>	<b>\$ 15,814</b>		
<b>COUNTY LEVY</b>	<b>\$ 13,314</b>						
9	Safe Kids Sauk County	Safe Kids Sauk County is led by the Sauk County Health Dept. focuses on injury prevention for children in Sauk County. This coalition is made up of many community partners and is aimed to reduce unintentional childhood injuries through a multifaceted strategy of public awareness, education, public policy advocacy, and community action in a variety of areas which include child passenger safety, home safety, water safety, and safe sleep.	DHS Ch. 253	Fees / Medicaid	\$ -	0.24	A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 30,835		
				Operating Expenses	\$ 8,775		
				<b>TOTAL EXPENSES</b>	<b>\$ 39,610</b>		
<b>COUNTY LEVY</b>	<b>\$ 39,610</b>						
10	Rural Safety Days	Yearly event held for 3rd and/or 4th graders to help introduce and educate them on several topics. Some topics that have been discussed included but is not limited to chemicals, insects, electricity, water, internet, bullying, gun safety and control, small animals, farm equipment, large animals, seat belts, ATV/UTV's, and Fire. Starting in 2023 we included home schooled children.		Fees / Medicaid	\$ -	0.19	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 24,530		
				Operating Expenses	\$ 25		
				<b>TOTAL EXPENSES</b>	<b>\$ 24,555</b>		
<b>COUNTY LEVY</b>	<b>\$ 24,555</b>						
11	INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance. New in late 2023, we added connections to eye care vouchers vas a new partner of Prevent Blindness WI.		Fees / Medicaid	\$ -	0.04	Provide at least 60 total vouchers for high-risk clients in need of medical, vision or dental care.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 5,190		
				Operating Expenses	\$ 300		
				<b>TOTAL EXPENSES</b>	<b>\$ 5,490</b>		
<b>COUNTY LEVY</b>	<b>\$ 5,490</b>						
12	Maternal Child Health Grant (MCH)	The (MCH) grant provides funding to the health department for education and services to vulnerable mothers and children. The focus of the grant has changed to a systems approach and includes the Keeping Kids Alive initiative (car seats, cribs and Child Death Review Team). The Community Connections Program provides resources to the caregivers of children with incarcerated parent(s). Individuals and families are connected appropriate resources. Also work is being done to educate healthcare providers about a mental health resource called The Periscope Project that providers can use to help their pregnant and postpartum clients struggling with mental health concerns.	Wis. Stat. 253	Fees / Medicaid	\$ -	1.06	100% of enrolled children will receive screenings to identify risks and opportunities for connection to vital services. Provide and install 25 car seats for high risk families. Provide case management to 75% of caregivers of incarcerated parents who give permission.
				Grants / Donations	\$ 29,500		
				Carryforward / Fund Balance	\$ 5,000		
				<b>TOTAL REVENUES</b>	<b>\$ 34,500</b>		
				Wages & Benefits	\$ 134,638		
				Operating Expenses	\$ 18,905		
				<b>TOTAL EXPENSES</b>	<b>\$ 153,543</b>		
<b>COUNTY LEVY</b>	<b>\$ 119,043</b>						

## Public Health

13	Medical Assistance Match Grant	The Public Health Nurses assist residents who are seeking information on healthcare enrollment and referral information. This also includes enrollment in the Wisconsin Well Woman Program, Express Enrollment and Family Planning Waivers. The Dental Hygienist provides follow-up and access to WI Medicaid when applicable.	Wis. Stat. 255	Fees / Medicaid	\$ -	0.88	Connect 10 clients with Badger care.
				Grants / Donations	\$ 28,670		
				Carryforward / Fund Balance	\$ 7,500		
				<b>TOTAL REVENUES</b>	<b>\$ 36,170</b>		
				Wages & Benefits	\$ 107,345		
				Operating Expenses	\$ 14,105		
				<b>TOTAL EXPENSES</b>	<b>\$ 121,450</b>		
				<b>COUNTY LEVY</b>	<b>\$ 85,280</b>		
14	PHEP BIO T	Administration and facilitation of response plans, procedures, policies, training, and equipment necessary at the local level to maximize the ability to prevent, respond to, and recover from major public health threats, emergencies, and disasters (e.g. influenza pandemics, Hep A outbreak, measles outbreak, biohazard release, flooding).	DHS Ch. 251.05	Fees / Medicaid	\$ -	0.33	100% of staff will complete appropriate ICS trainings. Emergency Preparedness Planning and training will use a community approach that addresses health equity issues by considering individuals with access and functional needs, such as: children, pregnant people, senior citizens, people with disabilities, and those with pre-existing behavioral health needs.
				Grants / Donations	\$ 57,595		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 57,595</b>		
				Wages & Benefits	\$ 41,017		
				Operating Expenses	\$ 17,915		
				<b>TOTAL EXPENSES</b>	<b>\$ 58,932</b>		
				<b>COUNTY LEVY</b>	<b>\$ 1,337</b>		
15	PHHS Prevention	The PHHS Block Grant Program allows states, territories, and tribes to— Address emerging health issues and gaps Decrease premature death and disabilities by focusing on the leading preventable risk factors Work to achieve health equity and eliminate health disparities by addressing the social determinants of health Support local programs to achieve healthy communities Establish data and surveillance systems to monitor the health status of targeted populations	Wis. Stat 250.03 DHS Ch. 251.05	Fees / Medicaid	\$ -	-	Host 10 meetings each of the mental health action team and housing action team; implement activities for these two priorities in 100% of the months of the year.
				Grants / Donations	\$ 8,484		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 8,484</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 8,484		
				<b>TOTAL EXPENSES</b>	<b>\$ 8,484</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
16	Immunization Covid Supp 4	The purpose of this supplemental guidance, is to fund strategies that ensure greater equity and access to COVID-19 vaccine by those disproportionately affected by COVID.		Fees / Medicaid	\$ -	0.30	Varied communication strategies to increase vaccination.
				Grants / Donations	\$ 43,556		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 43,556</b>		
				Wages & Benefits	\$ 33,401		
				Operating Expenses	\$ 10,155		
				<b>TOTAL EXPENSES</b>	<b>\$ 43,556</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		

## Public Health

17	Public Health Infrastructure	These funds are meant to support the recruitment, hiring, training, and retention of a well-trained and skilled public health workforce. This funding is provided in full up front to cover all five years of the grant period (12/1/2022 - 11/30/2027) for A2 Foundational Capabilities.		Fees / Medicaid	\$ -	0.65	
				Grants / Donations	\$ 59,404		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 59,404</b>		
				Wages & Benefits	\$ 52,304		
				Operating Expenses	\$ 7,100		
				<b>TOTAL EXPENSES</b>	<b>\$ 59,404</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
18	Covid Testing	This program is used to combat and carryout other various Covid-19, testing, immunization, and tracing initiatives.		Fees / Medicaid	\$ 1,000	-	
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 1,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 1,000</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
19	Dental-Other	To support the Dental Seal-A-Smile program and its goal of serving 2500 students in 2023-24, this program is aimed at writing for additional grants and supplies that are either grant specific and cannot be combined with the other Seal-A-Smile funding sources or are for programmatic supplies that may not be allowable under the Seal-A-Smile dental program.		Fees / Medicaid	\$ -	0.06	Sufficient funding will be received to support giving oral hygiene supplies to 100% of children we see. As funding allows, a summer education program will be developed and ready for Summer 2024.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 6,906		
				Operating Expenses	\$ -		
				<b>TOTAL EXPENSES</b>	<b>\$ 6,906</b>		
				<b>COUNTY LEVY</b>	<b>\$ 6,906</b>		
20	Dental Seal-A-Smile	Dental services are provided in public schools throughout Sauk County that have at least 35% of the student population on the free or reduced lunch program. In 2023-24 we will service 18 schools throughout Sauk County, 3 more than 2022-23.		Fees / Medicaid	\$ -	1.60	1. Average of 3 sealants will be applied to an average of 700 students and 2,250 will receive 2 fluoride applications in Sauk Co schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
				Grants / Donations	\$ 137,729		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 137,729</b>		
				Wages & Benefits	\$ 124,979		
				Operating Expenses	\$ 12,750		
				<b>TOTAL EXPENSES</b>	<b>\$ 137,729</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		

## Public Health

21	Overdose Fatality Review (OFR) AKA Overdose Death Review (ODR)	To address Sauk County's high rate of overdose death, the Health Department manages 3 programs: 1) Narcan® training and dissemination to first responders and community members to prepare them to prevent, identify and effectively respond to an opioid overdose; 2) the Sauk County Overdose Death Review Team, which meets every other month to confidentially review overdose deaths in Sauk County and identify recommendations for overdose death prevention; and 3) the Overdose Data to Action grant (OD2A), which funds the planning and implementation of Response Teams to better connect overdose survivors to treatment and other supports.	DHS 75	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 29,634</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ -</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 29,634</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 21,292</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 14,253</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 35,545</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 5,911</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 29,634	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 29,634</b>	Wages & Benefits	\$ 21,292	Operating Expenses	\$ 14,253	<b>TOTAL EXPENSES</b>	<b>\$ 35,545</b>	<b>COUNTY LEVY</b>	<b>\$ 5,911</b>	0.22	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 29,634																					
Carryforward / Fund Balance	\$ -																					
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<b>COUNTY LEVY</b>	<b>\$ 5,911</b>																					
22	MSC Health Grants AWY, NEWAHC, & SOR	To assist recipients with the funds necessary to fill gaps and enhance prevention services in the community based on drug take-back events and medication disposal; prescription drug deactivation units; prescription drug lock boxes/bags; community education; and public awareness campaign materials. (We chose 100-lock boxes and 8-community education events)	DHS 75	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 8,000</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ -</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 8,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 8,000</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 8,000</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 8,000	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 8,000</b>	Wages & Benefits	\$ -	Operating Expenses	\$ 8,000	<b>TOTAL EXPENSES</b>	<b>\$ 8,000</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	-	Provide 600 lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 8,000																					
Carryforward / Fund Balance	\$ -																					
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<b>COUNTY LEVY</b>	<b>\$ -</b>																					
23	Opioid Settlement Funds	Funds to be used to support school-based prevention programs, community-based prevention, expanding NARCAN, Distributing Fentanyl Test strips, creating an overdose alert system and supporting law enforcement.	DHS 75	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 108,738</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 108,738</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 34,988</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 73,750</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 108,738</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 108,738	<b>TOTAL REVENUES</b>	<b>\$ 108,738</b>	Wages & Benefits	\$ 34,988	Operating Expenses	\$ 73,750	<b>TOTAL EXPENSES</b>	<b>\$ 108,738</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	0.35	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
Fees / Medicaid	\$ -																					
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<b>TOTAL EXPENSES</b>	<b>\$ 108,738</b>																					
<b>COUNTY LEVY</b>	<b>\$ -</b>																					
24	Drug Free Communities Grant	Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 139,731</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ -</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 139,731</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 122,683</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 17,048</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 139,731</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 139,731	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 139,731</b>	Wages & Benefits	\$ 122,683	Operating Expenses	\$ 17,048	<b>TOTAL EXPENSES</b>	<b>\$ 139,731</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	1.20	By September 29, 2026, reduce past 30-day use of alcohol by 10% among Sauk County youth ages 12-18, as measured by the OYRBS. By September 29, 2026, reduce past 30-day use of tobacco by 10% among Sauk County youth ages 12-18, as measured by OYRBS.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 139,731																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 139,731</b>																					
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<b>COUNTY LEVY</b>	<b>\$ -</b>																					
25	Drug Free Communities - MATCHING	MATCH TO Expanding access to evidence-based treatment, particularly medication for opioid use disorder. Advancing racial equity in our approach to drug policy. Enhancing evidence-based harm reduction efforts. Supporting evidence-based prevention efforts to reduce youth substance use. Reducing the supply of illicit substances. Advancing recovery-ready workplaces and expanding the addiction workforce. Expanding access to recovery support services	DHS 75	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 2,500</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 2,500</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 26,430</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 7,500</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 33,930</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 31,430</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 2,500	<b>TOTAL REVENUES</b>	<b>\$ 2,500</b>	Wages & Benefits	\$ 26,430	Operating Expenses	\$ 7,500	<b>TOTAL EXPENSES</b>	<b>\$ 33,930</b>	<b>COUNTY LEVY</b>	<b>\$ 31,430</b>	0.21	Utilize in-kind means to meet the remaining match requirement of at least \$110,000.00 to complete the goals and objectives of the drug free communities grant (above).
Fees / Medicaid	\$ -																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 2,500																					
<b>TOTAL REVENUES</b>	<b>\$ 2,500</b>																					
Wages & Benefits	\$ 26,430																					
Operating Expenses	\$ 7,500																					
<b>TOTAL EXPENSES</b>	<b>\$ 33,930</b>																					
<b>COUNTY LEVY</b>	<b>\$ 31,430</b>																					

## Public Health

26	Credible Minds	To provide a platform of resources in more than 100 topics, such as anxiety, depression, stress, sleep, meditation, and meaning and purpose. Resources include but are not limited to apps, podcasts, videos, articles, and books.	DHS 75	Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 5,000		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 5,000</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 5,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 5,000</b>		
<b>COUNTY LEVY</b>	<b>\$ -</b>						
27	SUPER	Support People and Empower Recovery (SUPER) is a new coalition that began in December of 2022 and works to make our community a better place. SUPER discusses the needs of people in recovery and how to better address them. Though supported by Public Health Sauk County, the coalition is run BY people in recovery FOR people in recovery.		Fees / Medicaid	\$ -	-	To raise grant/donation funding that allows the coalition the ability to create events that are safe, inclusive, and support communities where everyone can recover and thrive.
				Grants / Donations	\$ 2,500		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 2,500</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 2,500		
				<b>TOTAL EXPENSES</b>	<b>\$ 2,500</b>		
<b>COUNTY LEVY</b>	<b>\$ -</b>						
28	Vending Machine	Purpose is to provide local hospitals with a vending machine filled with harm reduction supplies and educational materials..	DHS 75	Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 50,000		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 50,000</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 50,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 50,000</b>		
<b>COUNTY LEVY</b>	<b>\$ -</b>						
29	Strong Bodies	Is a program designed to help the aging population become or stay strong, fit and healthy. It is an evidence-based, strength-training program from Tufts University proven to prevent osteoporosis, build muscle and improve balance, as well as decrease depression and arthritis symptoms.		Fees / Medicaid	\$ -	0.12	Offer at least four sessions during the course of the year - each session lasting at least 4 weeks.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 15,257		
				Operating Expenses	\$ -		
				<b>TOTAL EXPENSES</b>	<b>\$ 15,257</b>		
<b>COUNTY LEVY</b>	<b>\$ 15,257</b>						
30	Public Health Emergency Preparedness	Includes training internal staff and community partners on public health preparedness. Also coordinate efforts emergency preparedness efforts between hospitals, EMS and other health care resources during an emergency. Tuberculosis (TB) testing is also completed upon hire of all county health care workers. Annual review of symptoms are completed per the new TB policy. Assure required employees are fitted for N-95 masks.	Wis. Stat 250.03 DHS Ch. 251.05 OSHA BBP (29 CFR 1910.1030)	Fees / Medicaid	\$ -	0.47	Every health department employee and contracted staff meet OSHA Blood Borne Pathogens standards, are properly fitted for N-95 masks, are evaluated yearly for TB and complete mandatory Sauk Co. trainings, PHEP ICS and safety trainings.
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 20,000		
				<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>		
				Wages & Benefits	\$ 57,609		
				Operating Expenses	\$ 3,700		
				<b>TOTAL EXPENSES</b>	<b>\$ 61,309</b>		
<b>COUNTY LEVY</b>	<b>\$ 41,309</b>						



## Public Health

32	Lead	A public health nurse provides education and case management to parents of a child with elevated blood lead levels. An environmental health assessment may be conducted to collect samples to determine the sources of the lead contamination in and around a client's home. Information and resources are given for clean-up and abatement.	253.13 and 254.158	Fees / Medicaid	\$ 300	0.35	Conduct follow-up investigations on 100% of children with EBLL >= 3.5 mcg/dl. Comprehensive investigation with EH at a venous level >= to 15 mcg/dL on 2 venous samples at least 90 days apart, or 1 venous blood test >= 20 mg/dL.
				Grants / Donations	\$ 7,270		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 7,570</b>		
				Wages & Benefits	\$ 39,958		
				Operating Expenses	\$ 8,730		
				<b>TOTAL EXPENSES</b>	<b>\$ 48,688</b>		
				<b>COUNTY LEVY</b>	<b>\$ 41,118</b>		
33	PHEP BIOT Preparedness "Carryover"	The PHEP BIOT Preparedness Carryover funds are used to complete various capabilities (as selected during the budget period) that aid in response activities. Examples include community preparedness, community recovery, emergency operations coordination, information sharing, and volunteer managment to name a few.		Fees / Medicaid	\$ -	-	
				Grants / Donations	\$ 10,000		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 10,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 10,000</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
34	WIC Total	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Rag 7CFR Part 246	Fees / Medicaid	\$ -	3.25	97% of WIC caseload will be maintained
				Grants / Donations	\$ 350,000		
				Carryforward / Fund Balance	\$ 5,000		
				<b>TOTAL REVENUES</b>	<b>\$ 355,000</b>		
				Wages & Benefits	\$ 368,845		
				Operating Expenses	\$ 18,259		
				<b>TOTAL EXPENSES</b>	<b>\$ 387,104</b>		
				<b>COUNTY LEVY</b>	<b>\$ 32,104</b>		
35	WIC SNAP	A grant for Fit Families to change behavior for families with children ages 2 to 4 years of age to prevent childhood obesity. The WIC Director provides mentoring and technical support to grant recipients in the State of Wisconsin.		Fees / Medicaid	\$ -	0.29	Greater than 95% of enrolled families report at least one positive health change
				Grants / Donations	\$ 39,282		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 39,282</b>		
				Wages & Benefits	\$ 37,746		
				Operating Expenses	\$ 1,536		
				<b>TOTAL EXPENSES</b>	<b>\$ 39,282</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
36	WIC PEER	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors. The program has 2 peer counselors who provide breastfeeding support through home visits, telephone contacts, and visits at clinic, along with bilingual peer counseling for the non-English speaking population.	42 USC Section 1771-1793 Reg 7CFR Part 246	Fees / Medicaid	\$ -	0.12	Improve breast feeding rates at six (6) months to 55%.
				Grants / Donations	\$ 31,860		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 31,860</b>		
				Wages & Benefits	\$ 15,313		
				Operating Expenses	\$ 16,547		
				<b>TOTAL EXPENSES</b>	<b>\$ 31,860</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		

## Public Health

37	WIC FARMERS MARKET	To provide WIC participants with checks to purchase locally-grown fresh fruits, vegetables and herbs at farmers markets; to provide participants with nutrition education and the resources to encourage the consumption of fresh fruits, vegetables and herbs. and increase the awareness and utilization of farmers markets					0.03	Improve Farmers Market redemption rates to at least 48% of all checks issues
				Fees / Medicaid	\$	-		
				Grants / Donations	\$	3,888		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	3,888		
				Wages & Benefits	\$	3,360		
				Operating Expenses	\$	528		
				TOTAL EXPENSES	\$	3,888		
				COUNTY LEVY	\$	-		
38	WIC Lead	To provide WIC participants with lead screenings, referring clients, provide information about lead poisoning prevention, and assist in the development of an appropriate nutrition care plan for those children identified as having a blood lead problems, including the provision of nutrition education and counseling.					0.03	The WIC program will provide outreach monthly to at least 2 agencies/organizations or participate in a community event.
				Fees / Medicaid	\$	3,409		
				Grants / Donations	\$	-		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	3,409		
				Wages & Benefits	\$	2,219		
				Operating Expenses	\$	3,190		
				TOTAL EXPENSES	\$	5,409		
				COUNTY LEVY	\$	2,000		
39	EH RADON	Radon Educators of Sauk and Columbia Counties (REOSACC) is Sauk and Columbia County's Radon Information Center (RIC) for Sauk and Columbia Counties. The goal is to advance public awareness of radon through education and outreach. This is done through the distribution of educational materials and radon testing kits. By evaluating radon measurement outcomes within our local residences, we can decrease the amount of people who are exposed to radon. Radon is the second leading cause of lung cancer.	Wis. Stat 254.34				0.06	1. 150 radon kits distributed 2. Completed at least 1 public education campaign in cooperation with regional Radon Information Center (RIC) about importance of testing homes, schools, and child care centers and mitigating at levels above 4 pCi/L.
				Fees / Medicaid	\$	2,000		
				Grants / Donations	\$	6,252		
				Carryforward / Fund Balance	\$	-		
				TOTAL REVENUES	\$	8,252		
				Wages & Benefits	\$	5,342		
				Operating Expenses	\$	6,800		
				TOTAL EXPENSES	\$	12,142		
				COUNTY LEVY	\$	3,890		
40	EH DATCP	The Sauk County Health Department is a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food and Recreational Licensing (DATCP). Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	Wis. Admin ATCP 72 Wis. Admin ATCP 73 Wis. Admin ATCP 75 Wis. Admin ATCP 76 Wis. Admin ATCP 78 Wis. Admin ATCP 79 Wis. Admin ATCP 75 Appendix Sauk Co Ord Ch. 29				6.32	1. Timely completion of 100% of licensed food establishment inspections
				Fees / Medicaid	\$	575,250		
				Grants / Donations	\$	-		
				Carryforward / Fund Balance	\$	137,708		
				TOTAL REVENUES	\$	712,958		
				Wages & Benefits	\$	657,069		
				Operating Expenses	\$	55,889		
				TOTAL EXPENSES	\$	712,958		
				COUNTY LEVY	\$	-		

## Public Health

41	EH DNR	<p>The Transient Non-Community (TNC) Well Water Program detects construction, location, maintenance, and operational deficiencies within the well water system to prevent unsafe conditions. Systems are required to meet the definition of a TNC potable water supply system to be included within the TNC program. Annual bacteria and nitrate water samples are collected to test systems for harmful levels. A sanitary survey, a detailed inspection of the entire system and distribution points, is conducted once every five years. Annual site visits, an inspection of the major components of the well system to detect defects, are conducted for water systems without a sanitary survey. The TNC Well Water Program is audited annually. The Department of Natural Resources and sampling fees fund the program.</p>	Wis. Admin NR 812	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 37,000</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ -</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 37,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 38,642</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 11,180</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 49,822</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 12,822</b></td></tr> </table>	Fees / Medicaid	\$ 37,000	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 37,000</b>	Wages & Benefits	\$ 38,642	Operating Expenses	\$ 11,180	<b>TOTAL EXPENSES</b>	<b>\$ 49,822</b>	<b>COUNTY LEVY</b>	<b>\$ 12,822</b>	0.38	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
Fees / Medicaid	\$ 37,000																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 37,000</b>																					
Wages & Benefits	\$ 38,642																					
Operating Expenses	\$ 11,180																					
<b>TOTAL EXPENSES</b>	<b>\$ 49,822</b>																					
<b>COUNTY LEVY</b>	<b>\$ 12,822</b>																					
42	EH TATTOO	<p>Tattooing, body piercing, and other body art present a significant potential health hazard to the public due to the potential spread of blood borne pathogens. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. The program is in place to verify compliance with local and state regulation by all licensed tattoo and body piercing establishments.</p>	Wis. Stat 252.23 & 252.24	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 5,800</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 1,662</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 7,462</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 7,362</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 100</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 7,462</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ 5,800	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 1,662	<b>TOTAL REVENUES</b>	<b>\$ 7,462</b>	Wages & Benefits	\$ 7,362	Operating Expenses	\$ 100	<b>TOTAL EXPENSES</b>	<b>\$ 7,462</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	0.07	100% of body art establishments will be inspected annually.
Fees / Medicaid	\$ 5,800																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 1,662																					
<b>TOTAL REVENUES</b>	<b>\$ 7,462</b>																					
Wages & Benefits	\$ 7,362																					
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<b>TOTAL EXPENSES</b>	<b>\$ 7,462</b>																					
<b>COUNTY LEVY</b>	<b>\$ -</b>																					
43	EH HEALTH HAZARDS	<p>To assess and abate possible human health hazards. Complaints can include, but are not limited to: discharge of toxic or hazardous substances, garbage not properly contained, pollution of a body of water, accumulation of carcasses, accumulation of decaying organic matter in which vermin can breed, dilapidated housing, a dangerous, unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH) staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The authority for the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enables Sauk County Health Department (SCHD) to take enforcement action. Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in private drinking water, vector-borne surveillance and Legionella investigations.</p> <p>Legionnaires Disease is a serious type of pneumonia caused by the Legionella bacteria. After Legionella grows and multiplies in building water systems, water containing Legionella then has to spread in droplets small enough for people to breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample collection and working in collaboration with state agencies such as DSPS and DHS.</p> <p>Many insects and arthropods in Sauk County have been known to transmit disease pathogens. Through the Vector Surveillance program, Environmental Health is able to gather data that can provide insight into the occurrence of Vector borne diseases. This helps citizens make more informed decisions. This data and information sharing can help prevent disease transmission and infection rates in Sauk County.</p>	<p>Wis. Stat 254.59 Sauk Co. Ord. Ch. 28</p> <p>DHS Ch.145.17 &amp; Wis. Stat. 252.11</p> <p>Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 20,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 20,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 39,709</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 10,541</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 50,250</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 30,250</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 20,000	<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>	Wages & Benefits	\$ 39,709	Operating Expenses	\$ 10,541	<b>TOTAL EXPENSES</b>	<b>\$ 50,250</b>	<b>COUNTY LEVY</b>	<b>\$ 30,250</b>	0.36	5% reduction in Lyme's Disease cases. 24 tick drags completed annually.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 20,000																					
<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>																					
Wages & Benefits	\$ 39,709																					
Operating Expenses	\$ 10,541																					
<b>TOTAL EXPENSES</b>	<b>\$ 50,250</b>																					
<b>COUNTY LEVY</b>	<b>\$ 30,250</b>																					

## Public Health

44	Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. The role of the Public Health Nurse with regards to rabies is to make sure the affected patient has the appropriate follow up care and education after an exposure or potential exposure to rabies. The Public Health nurses work collaboratively with Environmental Health staff on all rabies cases.	DHS Ch. 95.21	Fees / Medicaid	\$ -	0.16	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ -</b>		
				Wages & Benefits	\$ 19,746		
				Operating Expenses	\$ 1,750		
				<b>TOTAL EXPENSES</b>	<b>\$ 21,496</b>		
				<b>COUNTY LEVY</b>	<b>\$ 21,496</b>		
45	HRSA Impact and/or COSSUP	The purpose of these funding sources is to expand treatment and recovery services, build a substance use disorder workforce that includes peer recovery, and ensure that people and families affected by substance use disorder have a better chance for long-term recovery.		Fees / Medicaid	\$ -	0.50	
				Grants / Donations	\$ 46,339		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 46,339</b>		
				Wages & Benefits	\$ 46,339		
				Operating Expenses	\$ -		
				<b>TOTAL EXPENSES</b>	<b>\$ 46,339</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
46	Overdose Data 2 Action	Project Goal: To increase the uptake of evidence-based treatment and retention, improve health equity, and decrease fatal and nonfatal overdoses, PHSC will significantly expand peer support navigator services in Sauk County for people who use drugs and are at-risk of overdose. Objectives: 1) Via contract with Project WisHope, a non-profit Recovery Community Organization, we will provide Peer Recovery Coach (PRC) navigation services to 180 consumers via referral from EMS, the Sauk County Jail, and other agencies. 2) PRCs will successfully connect at least 40 individuals to evidence-based treatment and provide at least 100 individuals with harm reduction services.		Fees / Medicaid	\$ -	0.05	
				Grants / Donations	\$ 56,909		
				Carryforward / Fund Balance	\$ -		
				<b>TOTAL REVENUES</b>	<b>\$ 56,909</b>		
				Wages & Benefits	\$ 6,909		
				Operating Expenses	\$ 50,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 56,909</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
Outlay	DATCP Vehicle			Fees / Medicaid	\$ -	-	DATCP Vehicle
				Grants / Donations	\$ -		
				Carryforward / Fund Balance	\$ 30,000		
				<b>TOTAL REVENUES</b>	<b>\$ 30,000</b>		
				Wages & Benefits	\$ -		
				Operating Expenses	\$ 30,000		
				<b>TOTAL EXPENSES</b>	<b>\$ 30,000</b>		
				<b>COUNTY LEVY</b>	<b>\$ -</b>		
Totals		These totals should match on the Program Costs Tab as well as the Munis Help Tab.		<b>TOTAL REVENUES</b>	<b>\$ 2,895,571</b>	37.08	
				<b>TOTAL EXPENSES</b>	<b>\$ 4,902,378</b>		
				<b>COUNTY LEVY</b>	<b>\$ 2,006,807</b>		

# Public Health

<b>Output Measures - How much are we doing?</b>			
<b>Description</b>	<b>2023 Actual</b>	<b>2024 Estimated</b>	<b>2025 Estimated</b>
Communicable Disease Follow Up (COVID not included)	480	400	400
Medical/Dental/Vision Vouchers Written	40	10	10
Immunizations Provided (includes COVID)	722	625	625
Number of Narcan units disseminated	775	800	800
Number of Response Teams visits to clients about substance use	346	350	125
Number of oral screenings in the Seal-a-Smile program	2,130	1,700	2,500
Number of families served in Sauk County Nurse Family Partnership Program	119	125	125
Number of accidental child fatalities reviewed by the Child Death Review Team	6	6	6
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	100%	100%	100%
Number of children (0-5) screened for elevated blood lead levels	648	400	400
Number of residents connected to health services through MA MATCH/FPOS	44	25	25
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Coalitions/Committees, Community Events	132	90	75
WIC Caseload of Clients (average/month)	1,168	1,175	1,200
Fit Families Grant enrollees	48	53	53
Worksite Wellness Activities	10	3	4
DATCP Routine Inspections	1,407	1,300	1,300
Number of routine food service establishments inspected	637	600	600
Number of radon kits distributed	207	125	135
Number of tick drags completed	17	24	24
Number of pool/water attractions inspected	359	390	390
Number of Risk Control Plans Implemented during routine food establishment inspections	57	50	50
Number of car seats distributed to eligible families	115	55	60

# Public Health

<b>Key Outcome Indicators / Selected Results - How well are we doing?</b>				
<b>Description</b>	<b>What do the results mean?</b>	<b>2023 Actual</b>	<b>2024 Estimated</b>	<b>2025 Estimated</b>
<b>Immunization:</b> Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, COVID-19 vaccines.	The residents of Sauk County have been protected against vaccine-preventable diseases, which will improve the health of individuals, families, and the greater community. Rates for children 0-24 months are a good proxy of immunization success in a community, and are included here.	66%	68%	71%
<b>Reducing Youth Alcohol Use:</b> high school students who reported drinking alcohol in the last 30 days	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	26%	n/a	25%
<b>Reducing Youth Vaping:</b> high school students who reported using vaping products in the last 30 days	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	14%	n/a	14%
<b>Communications and Public Education:</b> The department will update the website & regularly use social media at least weekly to include the latest opportunities to support healthy living and how to connect to resources, as measured by the SCHED website visits annually.	Community members will understand how the Health Department can help them raise healthy families, how to connect to health improvement resources, how to utilize the opportunities Sauk County has to live the healthiest lives possible, and how to become an advocate and net promoter of public health in Sauk County.	55,067 website visits, 1,281,347 Social Media Reach	50,000 website visits, 300,000 Social Media Reach	50,000 website visits, 300,000 Social Media Reach
<b>Sexually Transmitted Infections (STIs):</b> reduce the rate of STIs in the community, with a focus on chlamydia.	Community members will understand STI risks and prevention, practice safe sex, and access treatment to decrease their likelihood of contracting and/or spreading STI's	359 per 100,000 population	325 per 100,000 population	325 per 100,000 population
<b>Suicide:</b> Reduce suicide rate (per 100,000 population)	Stigma around behavioral health treatment will be reduced and residents will access resources to treat mental health conditions which can result in suicide.	15 per 100,000 population	18 per 100,000 population	18 per 100,000 population
<b>Reduce opioid overdose deaths</b>	Our efforts will decrease opioid overdose deaths by: better connecting survivors of overdose to treatment and other supports; training first responders and community members to identify opioid overdose and respond effectively with Narcan provided via our program; encouraging safe storage and disposal of prescription drugs through the provision of free supplies to prevent diversion; providing education to prescribers on alternatives to opioids and safe tapering; and other death prevention measures as identified by the Sauk County Overdose Death Review Team and other collaborations.	6 people (includes accidental/suicide/undetermined in Sauk County)	12	12
<b>Nurse Family Partnership (NFP):</b> improve the opportunities for healthy futures of high risk families.	The longer a family stays in the program the greater potential benefit. Note: NFP Retention Rate by Pregnancy	94%	90%	90%
<b>Participation:</b> 96% of enrolled participants are participating in WIC. The state average is 91.6%.	WIC participation rates indicate connection to nutritional services to improve maternal and child health.	98%	98%	98%

## Public Health

<b>WIC Enrollment: Increase enrollment during the first trimester of</b> pregnant participants.	Enrollment and access to services in the first trimester improves the maternal and infant health.	51%	50%	55%
<b>WIC Breast Feeding:</b> Breast feeding duration rates at six (6) months	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35%.	58%	60%	62%
<b>Health Behavior:</b> Greater than 50% of families have positive health change	Fit Families (SNAP) set goals and work to meet those goals to improve healthy behaviors to reduce chronic health conditions and obesity. 81% percent of participants met the objective of 1 or less sweetened beverage per week. 100% of children completing the program engaged 60 minutes or more of physical activity each day.	74% 100%	82% 95%	83% 95%
<b>Dental:</b> % of children with urgent dental needs referred and connected with dental services	Connecting children with dental services early improves long term health outcomes	100%	92%	100%
<b>PH Workforce:</b> Staff retention rate	Quality and consistency of services is improved when staff retention is high.	99%	95%	95%
<b>Food Service inspections:</b> Maintain percentage of food service establishments inspected through the DATCP program on time.	Food safety is improved as a result of timely inspections	100%	100%	100%
<b>Transient, Non-Community Well Water:</b> Percentage of wells tested through the DNR Well Water program.	Testing TNC wells reduces rate of illness from drinking water	100%	100%	100%
<b>Lead:</b> Percentage of children with blood lead levels over 5 that have been investigated and abated, mitigated, or relocated.	Risk of developmental disability is reduced with reduction in exposure to lead	100%	100%	100%
<b>Body Art:</b> Percentage of body art inspections completed on time	Disease is reduced with safe body art practices	100%	100%	100%
<b>Radon:</b> Number of radon testing kits distributed	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	207	124	136

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>PUBLIC HEALTH</b>										
<u>Revenues</u>										
Tax Levy	1,488,930	1,548,567	1,855,446	1,855,446	2,006,808	151,362	8.16%	Vehicle	30,000	0
Grants & Aids	1,877,448	2,262,422	2,151,953	2,136,032	1,863,913	(288,040)	-13.39%			
Licenses & Permits	0	579,125	537,946	537,946	581,050	43,104	8.01%	2025 Total	30,000	0
Fees, Fines & Forfeitures	0	1,352	2,545	2,545	0	(2,545)	-100.00%			
User Fees	76,322	41,609	1,050	1,050	5,000	3,950	376.19%			
Intergovernmental	39,718	28,624	16,341	16,341	0	(16,341)	-100.00%	2026	0	0
Donations	20,476	12,175	9,500	28,168	2,500	(7,000)	-73.68%	2027	0	0
Miscellaneous	0	2,500	13,450	13,450	5,000	(8,450)	-62.83%	2028	30,000	0
Use of Fund Balance	22,286	62,176	1,567,884	356,478	438,108	(1,129,776)	-72.06%	2029	60,000	0
<b>Total Revenues</b>	<b>3,525,180</b>	<b>4,538,550</b>	<b>6,156,115</b>	<b>4,947,456</b>	<b>4,902,379</b>	<b>(1,253,736)</b>	<b>-20.37%</b>			
<u>Expenses</u>										
Labor	1,976,554	2,609,170	3,039,244	2,906,878	2,995,308	(43,936)	-1.45%			
Labor Benefits	696,900	904,852	1,060,541	1,010,474	1,112,328	51,787	4.88%			
Supplies & Services	851,726	972,749	1,981,730	968,954	764,743	(1,216,987)	-61.41%			
Capital Outlay	0	51,779	74,600	61,150	30,000	(44,600)	-59.79%			
Addition to Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>3,525,180</b>	<b>4,538,550</b>	<b>6,156,115</b>	<b>4,947,456</b>	<b>4,902,379</b>	<b>(1,253,736)</b>	<b>-20.37%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance	Environmental Health Combined into Public Health in 2023 Women, Infants & Children Combined into Public Health in 2023									



	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>ENVIRONMENTAL HEALTH</b>										
<u>Revenues</u>										
Tax Levy	86,515	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	42,558	0	0	0	0	0	0.00%			
Licenses & Permits	586,775	0	0	0	0	0	0.00%	2025 Total	0	0
Fees, Fines & Forfeitures	1,745	0	0	0	0	0	0.00%			
User Fees	1,340	0	0	0	0	0	0.00%			
Intergovernmental	0	0	0	0	0	0	0.00%			
Miscellaneous	37	0	0	0	0	0	0.00%	2026	0	0
Donations	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	0	0	0.00%	2027	0	0
								2028	0	0
Total Revenues	718,970	0	0	0	0	0	0.00%	2029	0	0
<u>Expenses</u>										
Labor	398,523	0	0	0	0	0	0.00%			
Labor Benefits	145,741	0	0	0	0	0	0.00%			
Supplies & Services	44,233	0	0	0	0	0	0.00%			
Capital Outlay	22,862	0	0	0	0	0	0.00%			
Addition to Fund Balance	107,611	0	0	0	0	0	0.00%			
Total Expenses	718,970	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance								Included in General Fund Total		
End of Year Fund Balance								Environmental Health Combined into Public Health in 2023		

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>WOMEN, INFANTS &amp; CHILDREN</b>										
<u>Revenues</u>										
Grants & Aids	385,088	0	0	0	0	0	0.00%	None	0	0
User Fees	0	0	0	0	0	0	0.00%			
Intergovernmental	4,496	0	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>389,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>		<b>0</b>	<b>0</b>
<u>Expenses</u>										
Labor	235,873	0	0	0	0	0	0.00%	2026	0	0
Labor Benefits	92,073	0	0	0	0	0	0.00%	2027	0	0
Supplies & Services	49,608	0	0	0	0	0	0.00%	2028	0	0
Addition to Fund Balance	12,030	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>389,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance	Women, Infants & Children Combined into Public Health in 2023									

## Register in Probate / Juvenile Clerk of Court

Department Vision - Where the department would ideally like to be
The department will work collectively with internal and external entities to process and complete electronic and paper filings, promote the use of available resources by pro se filers, and to administer the collection of departmental fees in collaboration with the Sauk County Clerk of Court.

Department Mission - Major reasons for the department's existence and purpose in County government
The mission of the office of Register in Probate / Juvenile Clerk of Court is to maintain the records and perform statutory functions pertaining to Formal and Informal Probate; Juvenile and Adult Adoptions; Juvenile and Adult Guardianships; Juvenile and Adult Mental Commitments; Juvenile Termination of Parental Rights; Children in Need of Protection and Services; Juveniles in Need of Protection and Services; and Juvenile Delinquencies.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services Promote safe community Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue of reimbursement of Guardian Ad Litem (GAL) fees to offset the cost to the County for these services.	Work with Clerk of Court staff in the collection of these costs.	Collaborate with Guardians ad Litem, and Clerk of Court, in sending invoices and processing payments made to the County for GAL fees incurred.	ongoing
Continue to work on a protocol for timely filing of Annual Reports and Annual Accountings for Juvenile and Adult Guardianship.	Reduce the occurrence of delinquent report and account filings.	Continue to work on a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	ongoing
Utilize available resources within the Clerk of Court office for financials and staff coverage.	Continue to provide information and cross training for Clerk of Courts staff.	Continue collaboration with Sauk County Clerk of Court and staff regarding office coverage; in-court processing; financial operations.	ongoing

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Wis Stat Chapters 814.66 through 879.69 Chapters 51, 54, 55,	User Fees	\$54,000	1.20	Time to closure Notices sent compared to responses received
			<b>TOTAL REVENUES</b>	<b>\$54,000</b>		
			Wages & Benefits	\$123,032		
			Operating Expenses	\$21,228		
			<b>TOTAL EXPENSES</b>	<b>\$144,260</b>		
		<b>COUNTY LEVY</b>	<b>\$90,260</b>			
Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	User Fees	\$0	0.80	Time to closure
			Grants & Aids	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$82,022		
			Operating Expenses	\$35,426		
			<b>TOTAL EXPENSES</b>	<b>\$117,448</b>		
		<b>COUNTY LEVY</b>	<b>\$117,448</b>			
Totals			<b>TOTAL REVENUES</b>	<b>\$54,000</b>	2.00	
			<b>TOTAL EXPENSES</b>	<b>\$261,708</b>		
			<b>COUNTY LEVY</b>	<b>\$207,708</b>		

## Register in Probate / Juvenile Clerk of Court

<b>Output Measures - How much are we doing?</b>			
Description	2023 Actual	2024 Estimate	2025 BUDGET
Probate cases filed / Wills for filing only	311	340	330
Juvenile / Adult Guardianships / Protective Placements filed	80	80	80
Juvenile / Adult Mental Commitments filed	108	110	115
Children in Need of Protection and Services (CHIPS) filed	34	40	40
Termination of Parental Rights / Adoptions filed	7/10	13/12	10/13
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	14/2	16/3	15/3
Juvenile Injunctions filed	11	14	12

<b>Key Outcome Indicators / Selected Results - How well are we doing?</b>				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 BUDGET
Total Probate Fees Collected (County Share)	Amount collected for Probate Fees	\$ 48,458.00	\$ 40,000.00	\$ 40,000.00
Advocate Counsel Fees	Reimbursement collected for Court Appointed Advocate Counsel	\$ 16,363.00	\$ 12,000.00	\$ 12,000.00
Psychological Service Reimbursement to County	Reimbursement collected for Psychological fees in contested Guardianship cases	\$ 12,897.00	\$ 12,000.00	\$ 12,000.00

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>REGISTER IN PROBATE</b>										
<u>Revenues</u>										
Tax Levy	178,426	184,042	194,398	194,398	207,708	13,310	6.85%	None	0	0
Grants & Aids	0	0	0	0	0	0	0.00%			
User Fees	44,897	64,822	48,000	44,000	54,000	6,000	12.50%	2025 Total	0	0
Use of Fund Balance	21,095	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>244,418</b>	<b>248,864</b>	<b>242,398</b>	<b>238,398</b>	<b>261,708</b>	<b>19,310</b>	<b>7.97%</b>			
<u>Expenses</u>										
Labor	152,449	131,429	131,988	131,988	139,780	7,792	5.90%	2026	0	0
Labor Benefits	36,572	49,866	60,784	60,784	65,274	4,490	7.39%	2027	0	0
Supplies & Services	55,397	40,814	49,626	40,226	56,654	7,028	14.16%	2028	0	0
Addition to Fund Balance	0	26,755	0	5,400	0	0	0.00%	2029	0	0
<b>Total Expenses</b>	<b>244,418</b>	<b>248,864</b>	<b>242,398</b>	<b>238,398</b>	<b>261,708</b>	<b>19,310</b>	<b>7.97%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

No significant changes

	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Requested
<b>Description of Change</b>						
Tax Levy	194,398	13,310				207,708
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	48,000	6,000				54,000
<b>Total Funding</b>	<b>242,398</b>	<b>19,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,708</b>
Labor Costs	192,772	12,282				205,054
Supplies & Services	49,626	7,028				56,654
Capital Outlay	0	0				0
<b>Total Expenses</b>	<b>242,398</b>	<b>19,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,708</b>

**Issues on the Horizon for the Department:**

## Register of Deeds

### Department Vision - Where the department would ideally like to be

The Register of Deeds will utilize the current technology available to provide the most up to date, accurate, and efficient method of recording documents and facilitating the subsequent search and retrieval of those documents, including, but not limited to the eventual incorporation of past recordings into the most current system.

### Department Mission - Major reasons for the department's existence and purpose in County government

The mission of the Register of Deeds Office is to record documents in a timely manner and issue copies of documents ,complying with Wisconsin State Statutes (59.43.) This office will file and issue copies of vital records, complying with Wisconsin State Statutes (69.07.) Military records and fixture-based U.C.C. Filings will be recorded in The Register of Deeds. The office will strive to maintain high standards of service and customer satisfaction.

### Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
Encourage economic development

### Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Justice & Public Safety - Coroner's Office and budget

Outside Issues - Affordable/low income housing

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain a grantor/grantee index and a tract index by recording all real estate documents that meet statutory recording requirements.	Yearly total of documents recorded	Facilitate location and retrieval of recorded real estate documents.	Ongoing
File all births, deaths, and marriages occurring in Sauk County. Issue, upon request by qualified applicants, certified copies of those records.	Yearly total of records filed/issued	Allow for search, retrieval and issuance of copies of vital records.	Ongoing
Retro-recording - Grantor/Grantee, legal descriptions and Parcel number	Yearly total of documents added to computerized index	Incorporate historical records (currently on paper) into the computerized index	Ongoing

### Program Evaluation

Program Title	Program Description	Mandates and References	2025 Budget	FTE's	Key Outcome Indicator(s)	
Recordings	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies, attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based upon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified survey maps, and numerous other documents affecting title are all considered public record. The Register of Deeds makes these records available to all who request them; however, we do not make any determination as to the status of a parcel at any given time. Such determination is best done by a licensed title professional. Public computers are available at no cost for real estate research. There is a statutory fee for any copy of a real estate document issued by this office.	Wis Stat 59.43 Chapter 706	User Fees / Misc.	\$575,000	2.75	Timeliness of recording  Counter Service (public customer)  Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$575,000</b>		
			Wages & Benefits	\$268,870		
			Operating Expenses	\$22,364		
			<b>TOTAL EXPENSES</b>	<b>\$291,234</b>		
			<b>COUNTY LEVY</b>	<b>(\$283,766)</b>		
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	Wis Stat 69.21	User Fees / Misc.	\$50,000	0.25	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$50,000</b>		
			Wages & Benefits	\$22,866		
			Operating Expenses	\$1,700		
			<b>TOTAL EXPENSES</b>	<b>\$24,566</b>		
			<b>COUNTY LEVY</b>	<b>(\$25,434)</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$625,000</b>	3.00	
			<b>TOTAL EXPENSES</b>	<b>\$315,800</b>		
			<b>COUNTY LEVY</b>	<b>(\$309,200)</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Documents recorded	12,802	12,500	12,500
Legacy documents entered into computerized index	1,000	2,000	5,000
Vital records filed	2,084	2,000	2,000
Copies of vital records issued	11,440	11,700	11,000

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Timeliness of recording	Important processes are not delayed due to unrecorded transactions.	1 day to record	1 day to record	1 day to record
Number of days all documents were not recorded within one day	Important processes are not delayed due to unrecorded transactions.	30	10	10
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$72,145	\$70,000	\$70,000

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>REGISTER OF DEEDS</b>										
<u>Revenues</u>										
Tax Levy	(339,448)	(334,857)	(318,244)	(318,244)	(309,200)	9,044	2.84%	None	0	0
Other Taxes	352,328	295,311	285,000	320,000	320,000	35,000	12.28%			
User Fees	363,497	319,477	330,000	308,000	305,000	(25,000)	-7.58%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>376,377</b>	<b>279,931</b>	<b>296,756</b>	<b>309,756</b>	<b>315,800</b>	<b>19,044</b>	<b>6.42%</b>			
<u>Expenses</u>										
Labor	161,261	163,135	182,615	182,615	195,723	13,108	7.18%	2026	0	0
Labor Benefits	81,506	81,557	89,056	89,056	96,013	6,957	7.81%	2027	0	0
Supplies & Services	15,240	15,761	25,085	22,786	24,064	(1,021)	-4.07%	2028	0	0
Addition to Fund Balance	118,370	19,478	0	15,299	0	0	0.00%	2029	0	0
<b>Total Expenses</b>	<b>376,377</b>	<b>279,931</b>	<b>296,756</b>	<b>309,756</b>	<b>315,800</b>	<b>19,044</b>	<b>6.42%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										



**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Register of Deeds**

**Changes and Highlights to the Department's Budget:**

The level of recordings in 2025 will resemble 2024. Transfer fees (based on selling price) continue to outpace recording fees (based on number of documents recorded). Changes #1 and #2 reflect this continued trend. It is unlikely there will be a substantial increase in real estate activity in 2025. Online purchases of documents have also dipped slightly, which is an indication there are fewer title transactions being researched, which would correspond to the decreased volume of documents recorded.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2024</b>	<b>Change 1</b>	<b>Change 2</b>		<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Real Estate Transfer Tax</b>	<b>Recording Fees (Document Count)</b>		
Tax Levy	(318,244)	19,044	(35,000)	25,000		(309,200)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	615,000	0	35,000	(25,000)		625,000
<b>Total Funding</b>	<b>296,756</b>	<b>19,044</b>	<b>0</b>	<b>0</b>		<b>315,800</b>
Labor Costs	271,671	20,065				291,736
Supplies & Services	25,085	(1,021)				24,064
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>296,756</b>	<b>19,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315,800</b>

**Issues on the Horizon for the Department:**

Continue to incorporate all older records into the new system and enter grantor/grantee information found in old indexes.  
Enter parcel numbers of historic documents.  
An increased interest in the "shielding" of personally identifiable information in public records may present challenges in the future.

# Sheriff's Department

## Department Vision - Where the department would ideally like to be

To utilize the staff and resources of the Sauk County Sheriff's Office efficiently and effectively; to maintain the high level of training and equipment for staff; to continue to build crime prevention strategies and programs; to coordinate area-wide police, fire, and ambulance services during emergency situations; to insure the safety and humane treatment of inmates by providing medical care, religious observation opportunities, educational programs, social skills training, job skills training and other services.

## Department Mission - Major reasons for the department's existence and purpose in County government

To protect and serve the citizens and visitors of Sauk County with professional, responsible and timely law enforcement through the combined efforts of all divisions within the Office of the Sheriff.

## Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services  
 Promote safe community  
 Encourage economic development  
 Stewardship of natural resources  
 Development of cultural, social, and community values

## Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Health and Human Services - Medical assisted treatment program

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase video court appearances to decrease prisoner transports.	Decrease the amount of transports.	Work with Court System to try to increase the video appearances.	Ongoing
Implementation of additional FLOCK cameras throughout the county.	Installation of cameras and software.	To improve investigative capabilities and to aid in crime prevention.	Ongoing
Improve tracking of programs completed by inmates, including drops due to discharge versus release.	Keep track monthly of programs offered, and participation/completion rates.	Establish baseline for program participation/completion and use data in future years to determine other programming options.	Ongoing

## Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and	2025 Budget		FTE's	Key Outcome Indicator(s)
Field Services	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport- Court, Warrants, Human Services.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$239,590	42.00	Warrant Served / Warrants Issued  Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$135,000		
			<b>TOTAL REVENUES</b>	<b>\$374,590</b>		
			Wages & Benefits	\$5,245,694		
			Operating Expenses	\$703,743		
			<b>TOTAL EXPENSES</b>	<b>\$5,949,437</b>		
			<b>COUNTY LEVY</b>	<b>\$5,574,847</b>		
Jail	Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,637,785	71.00	GED Program Inmate participation (GED or HSED)  Anger Management Inmate participation/completion  Cognitive Intervention Inmate participation/completion  Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$1,647,785</b>		
			Wages & Benefits	\$6,974,339		
			Operating Expenses	\$1,417,994		
			<b>TOTAL EXPENSES</b>	<b>\$8,392,333</b>		
<b>COUNTY LEVY</b>	<b>\$6,744,548</b>					
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	\$725,580	6.00	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$725,580</b>		
			Wages & Benefits	\$718,580		
			Operating Expenses	\$6,000		
			<b>TOTAL EXPENSES</b>	<b>\$724,580</b>		
<b>COUNTY LEVY</b>	<b>(\$1,000)</b>					
Dispatch	911 PSAP (Public Service Answering Point) Dispatch Center and TIME System (Transaction of Information for Management of Enforcement) communications terminal for law enforcement, EMS (Emergency Medical Services) and fire. Field Training Officer Program to train all new employees. Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131 Dispatch Center.	Federal Communications Commission	User Fees / Misc	\$0	14.38	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$1,364,275		
			Operating Expenses	\$22,853		
			<b>TOTAL EXPENSES</b>	<b>\$1,387,128</b>		
<b>COUNTY LEVY</b>	<b>\$1,387,128</b>					

## Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\T\Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$524,480	10.00	
			Grants	\$0		
			Use of Fund Balance	\$0		
			<b>TOTAL REVENUES</b>	<b>\$524,480</b>		
			Wages & Benefits	\$1,138,936		
			Operating Expenses	\$482,693		
			<b>TOTAL EXPENSES</b>	<b>\$1,621,629</b>		
			<b>COUNTY LEVY</b>	<b>\$1,097,149</b>		
Special Teams	Water safety patrol and rescue services. ERT. (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN (Critical Incident Negotiations Team) handles suicide and armed barricaded suspects. Dive Team - Water rescue, body and evidence recovery. K-9 Program - Drug enforcement and missing persons searches. Drug Unit - Special Drug Enforcement Unit (police departments and Sheriff's Department members). Honor Guard, Project Lifesaver.	Wis. Stats. 59.27	User Fees / Misc	\$2,500	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$2,500</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$25,900		
			<b>TOTAL EXPENSES</b>	<b>\$25,900</b>		
<b>COUNTY LEVY</b>	<b>\$23,400</b>					
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$0	2.00	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$102,401		
			Operating Expenses	\$9,200		
			<b>TOTAL EXPENSES</b>	<b>\$111,601</b>		
<b>COUNTY LEVY</b>	<b>\$111,601</b>					
Outside Agency Appropriations	Animal Shelter \$201,000		User Fees / Misc	\$0	-	
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	125,000		
			<b>TOTAL EXPENSES</b>	<b>\$125,000</b>		
<b>COUNTY LEVY</b>	<b>\$125,000</b>					

## Sheriff's Department

Outlay	Field Services Squad Cars - 8	\$264,000	Use of Fund Balance	\$0	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$0		
	Admin Unmarked	\$30,000	<b>TOTAL REVENUES</b>	<b>\$0</b>		
	Utility Task Vehicle (UTV)-Fund Balance	\$25,000	Operating Expenses	\$412,800		
	Prisoner Transport Van	\$35,000	<b>TOTAL EXPENSES</b>	<b>\$412,800</b>		
			<b>COUNTY LEVY</b>	<b>\$412,800</b>		
Sheriff Totals			<b>TOTAL REVENUES</b>	<b>\$3,274,935</b>	145.38	
			<b>TOTAL EXPENSES</b>	<b>\$18,750,408</b>		
			<b>COUNTY LEVY</b>	<b>\$15,475,473</b>		

### Costs Reflected in Other Department Budgets

Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building costs related to the Law Enforcement Center that are recorded in other County budgets.		Wages & Benefits	\$127,547	2.00	
			Operating Expenses	\$639,585		
			Capital Outlay	\$983,265		
			<b>TOTAL EXPENSES</b>	<b>\$1,750,397</b>		
			<b>COUNTY LEVY</b>	<b>\$1,750,397</b>		
Total with Other Department Expenses			<b>TOTAL REVENUES</b>	<b>\$3,274,935</b>	147.38	
			<b>TOTAL EXPENSES</b>	<b>\$20,500,805</b>		
			<b>COUNTY LEVY</b>	<b>\$17,225,870</b>		

### Output Measures - How much are we doing?

Description	2023 Actual	2024 Estimate	2025 Budget
Field Services Division calls for Service	13,829	14,729	16,000
Calls for Service Received by Dispatch	78,359	79,000	80,000
Traffic Accidents	1,017	1,100	1,300
Civil Process	1,454	1,600	1,800
Bookings	3,074	3,200	3,400
Community Service hours by Inmates	NA	NA	NA

### Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	429/792=54%	479/900=53%	550/950=58%
Inmate Programs - GED Programming	Inmates are participating in the programs provided	18/26=69%	20/28=71%	22/30=73%

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>SHERIFF</b>										
<u>Revenues</u>										
Tax Levy	13,725,257	13,890,397	14,630,054	14,630,054	15,475,473	845,419	5.78%	Squad Car Replacements - 7	332,800	332,800
Grants & Aids	1,508,180	763,520	978,910	1,014,724	712,500	(266,410)	-27.21%	Unmarked Squad	35,000	35,000
Fees, Fines & Forfeitures	14,465	13,057	7,700	11,640	7,700	0	0.00%	Squad Replacement	45,000	45,000
User Fees	502,621	515,821	552,650	482,061	544,650	(8,000)	-1.45%			
Intergovernmental	1,516,035	1,462,787	1,480,670	1,436,853	1,799,745	319,075	21.55%	2025 Total	412,800	412,800
Donations	0	18,785	0	6,038	0	0	0.00%			
Miscellaneous	50,476	52,260	18,000	15,400	17,000	(1,000)	-5.56%			
Transfer from Other Funds	97,110	110,000	110,000	110,000	110,000	0	0.00%	2026	411,000	411,000
Use of Fund Balance	0	0	596,747	581,318	83,340	(513,407)	-86.03%	2027	451,000	451,000
								2028	440,000	440,000
Total Revenues	17,414,144	16,826,627	18,374,731	18,288,088	18,750,408	375,677	2.04%	2029	440,000	440,000
<u>Expenses</u>										
Labor	9,403,671	9,754,766	10,359,423	10,268,350	10,985,473	626,050	6.04%			
Labor Benefits	3,673,997	3,634,354	4,201,630	3,968,566	4,558,755	357,125	8.50%			
Supplies & Services	2,521,819	2,910,919	3,065,291	3,282,222	2,793,380	(271,911)	-8.87%			
Capital Outlay	1,487,140	288,535	748,387	768,950	412,800	(335,587)	-44.84%			
Addition to Fund Balance	327,517	238,053	0	0	0	0	0.00%			
Total Expenses	17,414,144	16,826,627	18,374,731	18,288,088	18,750,408	375,677	2.04%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: SHERIFF**

**Changes and Highlights to the Department's Budget:**

Change 1

Daily US Marshals inmate rate increased by \$34.00 a day.

Change 2

2024 included a WI Department of Justice grant of \$27,410 used for a mobile drug incinerator and software upgrade to retrieve digital evidence from mobile devices and funds by American Rescue Plan Act (ARPA) for \$240,000 to equipment squads with new cages, partitions and lighting and a squad car.

In 2024, the Sheriff department received \$500,000 Supplemental Shared Revenue for public safety expenses, this revenue source is also in the 2025 budget at the same amount.

Description of Change	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget	Costs Reflected in Other Department Budgets*	
			US Marshals daily inmate rate increase.	2024 Grants			Building Services	Total with Other Department Expenses
Tax Levy	14,630,054	1,213,349	(367,930)			15,475,473	766,799	16,242,272
Use of Fund Balance or Carryforward Funds	596,747	(513,407)				83,340	983,598	1,066,938
All Other Revenues	3,037,930	(56,855)	367,930	(267,410)		3,081,595		3,081,595
Transfer from Special Revenue	110,000					110,000		
<b>Total Funding</b>	<b>18,374,731</b>	<b>643,087</b>	<b>0</b>	<b>(267,410)</b>	<b>0</b>	<b>18,750,408</b>	<b>1,750,397</b>	<b>20,500,805</b>
Labor Costs	14,561,053	983,172				15,544,225	127,547	15,671,772
Supplies & Services	3,065,291	(244,498)		(27,410)		2,793,383	639,585	3,432,968
Capital Outlay	748,387	(95,587)		(240,000)		412,800	983,265	1,396,065
Transfers to Other Funds	0	0				0		0
Addition to Fund Balance	0	0						
<b>Total Expenses</b>	<b>18,374,731</b>	<b>643,087</b>	<b>0</b>	<b>(267,410)</b>	<b>0</b>	<b>18,750,408</b>	<b>1,750,397</b>	<b>20,500,805</b>

\*The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center are recorded in other County budgets.

**Issues on the Horizon for the Department:**

Housing revenue currently offsets about 7% of the property tax request; however, if we lose rentals in the future we would need to offset the loss in some way.

## Treasurer

**Department Vision - Where the department would ideally like to be**

To continue to maintain our level of excellent service to the public and other county offices. Learn to better utilize the existing tools we have and continually search for more efficient processes for all facets of our department. Provide information for the public via our web site. Continue to find ways to increase revenues and decrease expenses.

**Department Mission - Major reasons for the department's existence and purpose in County government**

To administer and fulfill the duties as defined in the Wisconsin State Statutes. This includes property tax collection; receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.

**Elements of Countywide Mission Fulfilled**

Provide fiscally responsible / essential services

**Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board**

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Review fees and update costs versus fees charged. Based on Act 207 we need to track and increase fees	Track expenses versus fees on foreclosures	Create a process for tracking costs to monitor to ensure the County is reimbursed for costs associated with foreclosures	12/31/2025

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Disburse all County Monies, Complete Tax Roll and Tax Bills, Tax Deed Lands, Property Tax Collection, Unclaimed Funds, Investing of County Funds, Drainage District Treasurer, Bankruptcy Filings, Land Information Council	Wis Stat §§ Chapters 26, 25, 34, 59, 60, 66, 69, 80, 74, 75, 77, 174, 236, 814, 990	Other Revenues	\$1,801,202	3.00	Average rate of investments  Percentage of current year taxes delinquent as of September 1
			<b>TOTAL REVENUES</b>	<b>\$1,801,202</b>		
			Wages & Benefits	\$296,726		
			Operating Expenses	\$114,614		
			<b>TOTAL EXPENSES</b>	<b>\$411,340</b>		
			<b>COUNTY LEVY</b>	<b>(\$1,389,862)</b>		
Totals			<b>TOTAL REVENUES</b>	<b>\$1,801,202</b>	3.00	
			<b>TOTAL EXPENSES</b>	<b>\$411,340</b>		
			<b>COUNTY LEVY</b>	<b>(\$1,389,862)</b>		

Output Measures - How much are we doing?				
Description	2023 Actual	2024 Estimate	2025 Budget	
Acres of Ag Use Converted / \$ Amount (Cty Share)	45 acres / \$10,775 Cty Share	50 / \$12,000	50 / \$12,000	
Address Changes Processed	563	650	775	
Lottery Credit Letters Sent	124	100	100	
Tax Receipts Processed	9862	10500	11,000	
County Department Receipts Processed	6603	7,000	7,000	
Payroll Checks/Advices Processed	17018	17,800	17,400	
Accounts Payable Checks Processed	9291	9,000	9,000	
Tax Certificates Issued for Delinquent Taxes (Current Year)	778	800	800	
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)	\$1,111,140	\$1,300,000	\$1,300,000	
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure	160	160	150	
Properties Taken by Tax Foreclosure	7	12	10	

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimate	2025 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	4.62%	5.06%	4.00%
Percentage of current year taxes delinquent as of September 1 (Sale Book as compared to % of taxes assessed)	Indication of how current tax year payments are being paid	0.38%	1.35%	1.00%
Time to check eligibility for Lottery Credit Certification	Indication of how long to administer the Lottery Credit Certification. Lottery Credits in general are a lot of work	5-15 minutes	5-15 minutes	5-15 minutes



	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>TREASURER</b>										
<u>Revenues</u>										
Tax Levy	(479,960)	(559,519)	(1,028,996)	(1,028,996)	(1,389,862)	(360,866)	-35.07%	None	0	0
Other Taxes	570,389	741,753	495,065	556,212	505,065	10,000	2.02%			
Grants & Aids	121,647	126,994	125,000	127,957	125,000	0	0.00%	2025 Total	0	0
Fees, Fines & Forfeitures	12,826	9,468	8,000	9,000	8,000	0	0.00%			
User Fees	9,891	32,024	10,500	7,469	10,500	0	0.00%			
Intergovernmental	49,454	75,030	37,000	37,000	37,000	0	0.00%	2026	0	0
Interest	818,613	3,931,427	750,000	2,379,847	1,115,637	365,637	48.75%	2027	0	0
Miscellaneous	44,982	39,080	6,000	5,000	0	(6,000)	-100.00%	2028	0	0
Use of Fund Balance	0	0	0	0	0	0	0.00%	2029	0	0
<b>Total Revenues</b>	<b>1,147,842</b>	<b>4,396,257</b>	<b>402,569</b>	<b>2,093,489</b>	<b>411,340</b>	<b>8,771</b>	<b>2.18%</b>			
<u>Expenses</u>										
Labor	181,283	205,520	198,104	198,064	212,065	13,961	7.05%			
Labor Benefits	61,277	77,296	78,571	61,727	84,661	6,090	7.75%			
Supplies & Services	139,229	133,127	125,894	108,454	114,614	(11,280)	-8.96%			
Addition to Fund Balance	766,053	3,980,314	0	1,725,244	0	0	0.00%			
<b>Total Expenses</b>	<b>1,147,842</b>	<b>4,396,257</b>	<b>402,569</b>	<b>2,093,489</b>	<b>411,340</b>	<b>8,771</b>	<b>2.18%</b>			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Treasurer**

**Changes and Highlights to the Department's Budget:**

**Change 1:** Act 207 provides new legislation that proceeds must be paid out to previous owners. Tax Deeds account 10012155 has been eliminated from the budget and expenses will not be shown in the Treasurer's Budget

**Change 2:** Increased interest on investment revenues due to continued elevated interest rates. Some funds have been secured at the higher interest rates through the majority 2025.

	<b>2024 Revised Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>			<b>Removed Tax Deed Expenses</b>	<b>Interest on Investments</b>		
Tax Levy	(1,028,996)	17,961	(13,190)	(365,637)		(1,389,862)
Use of Fund Balance or Carryforward Funds	0	-				
All Other Revenues	1,431,565	4,000		365,637		1,801,202
<b>Total Funding</b>	<b>402,569</b>	<b>21,961</b>	<b>(13,190)</b>			<b>411,340</b>
Labor Costs	276,675	20,051				296,726
Supplies & Services	125,894	1,910	(13,190)			114,614
Capital Outlay		-				0
Transfers to Other Funds	0	-				0
Addition to Fund Balance	0	-				0
<b>Total Expenses</b>	<b>402,569</b>	<b>21,961</b>	<b>(13,190)</b>	<b>0</b>		<b>411,340</b>

**Issues on the Horizon for the Department:**

Continue monitoring interest rate trends.

## Veterans Service Office

**Department Vision - Where the department would ideally like to be**  
 Sauk County Veterans will be treated with exceptional service by a staff of highly trained and knowledgeable advocates.

**Department Mission - Major reasons for the department's existence and purpose in County government**  
 In recognition of the special sacrifices that veterans and their families have made, the Sauk County Veterans Service Office is dedicated to providing the highest quality service to Sauk County veterans and their family members by utilizing all available resources including federal, state, county and civic. We strive to keep veterans and their family members informed of all pertinent information through the use of all available technologies and actively work for the protection of veterans benefits.

**Elements of Countywide Mission Fulfilled**  
 Promote safe community  
 Encourage economic development  
 Development of cultural, social, and community values

**Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board**

General Government - Placemaking and economic development
General Government - Cooperation
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Comprehensive community services
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Expanding Outreach Efforts - We will continue to strive for a presence in different parts of Sauk County to facilitate a higher profile and to make it easier for veterans to meet with staff and learn about their benefits.	Track how many times we offered services remotely.	Our approach will not be confined to a single location or limited hours. Instead, we plan and establish regular outreach events in various neighborhoods and towns within Sauk County. This flexibility allows us to meet veterans where they are, both physically and logistically. Meetings will be organized in local community centers, libraries, and veteran-friendly local businesses, ensuring convenience and familiarity for veterans and their families.	12/31/2025
Continue with a veterans benefits presentation series to increase public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of presentations.	Identify the topics and content of presentations. Identify locations for presentations in the different areas of the county. Promote through all available media outlets to include traditional and social media and public awareness of how military service affects mental health.	12/31/2025

## Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Veterans Service	Providing information, education, and individual benefits counseling to veterans and their families is an essential service that honors their dedication and sacrifices. By assisting them in navigating state and federal benefits – including education, compensation, healthcare, pension, and burial – we are equipping them with the tools they need for successful reintegration. Through newsletters, community engagement, and dedicated support, we can empower veterans to thrive and ensure they receive the benefits they have earned. It is our collective responsibility to advocate for those who have served and to ensure their well-being long after their military service has concluded.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	5.00	Empowering Veterans and Their Families: A Comprehensive Approach to Benefits Counseling and Education
			Grants	\$15,813		
			<b>TOTAL REVENUES</b>	<b>\$15,813</b>		
			Wages & Benefits	\$443,820		
			Operating Expenses	\$35,347		
			<b>TOTAL EXPENSES</b>	<b>\$479,167</b>		
<b>COUNTY LEVY</b>	<b>\$463,354</b>					
Commission	By acting as a liaison between veterans and the funding commissioners for Veterans Relief, intermediaries can expedite the review and approval process. This can involve regular follow-ups with commissioners, clarification of any queries they may have regarding the applications, and ensuring that veterans are kept informed throughout the process. In addition to aiding individual veterans, it's crucial to broaden the scope of assistance by liaising with various partners and organizations. This collaboration can provide more comprehensive and appropriate options for veterans, particularly those facing homelessness, reintegrate After Prison/Jail, physical and mental health conditions and other financial hardship.	Wisconsin Statute 45.81	Grants	\$0	0.50	Navigating the bureaucracy of relief fund applications can be daunting for many veterans, who may already be dealing with the psychological and emotional toll. We can expedite the application process. This involves assisting with paperwork, and offering support during the process. Reducing stress on veterans and other county services.
			Use of Carryforward	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$42,878		
			Operating Expenses	\$35,128		
			<b>TOTAL EXPENSES</b>	<b>\$78,006</b>		
<b>COUNTY LEVY</b>	<b>\$78,006</b>					
Care of Graves	The sacrifice made by veterans in service to their country deserves never-ending respect and recognition. One of the most profound ways we can honor their legacy is by ensuring that their final resting places—graves and grave markers—are well-maintained and preserved. This article explores the significance of caring for veterans' graves, the proper methods for maintenance, and how various communities and organizations are coming together to ensure that these hallowed grounds are respected and remembered.	Wisconsin Statute 45.85	Use of Fund Balance	\$0	-	The continued disbursement of flag holder medallions for veteran graves.
			Grants	\$0		
			<b>TOTAL REVENUES</b>	<b>\$0</b>		
			Wages & Benefits	\$0		
			Operating Expenses	\$4,000		
			<b>TOTAL EXPENSES</b>	<b>\$4,000</b>		
<b>COUNTY LEVY</b>	<b>\$4,000</b>					
Totals			<b>TOTAL REVENUES</b>	<b>\$15,813</b>	5.50	
			<b>TOTAL EXPENSES</b>	<b>\$561,173</b>		
			<b>COUNTY LEVY</b>	<b>\$545,360</b>		

Output Measures - How much are we doing?			
Description	2023 Actual	2024 Estimated	2025 Budget
Number of Federal Applications for Veterans Benefits Processed	4,500	4,963	5,500
Homeless or veterans facing homelessness- veterans assisted annually	65	93	95
Number of Veteran Contacts	30,000	35,768	38,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	60,500,000	61,000,000	62,000,000
Property tax refund to Sauk County Veterans from state	750,000	800,000	800,000
Number of times remote services offered	80	100	120
Number of veteran benefits presentations for public awareness of benefits	4	4	6

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2023 Actual	2024 Estimated	2025 Budget
Tracking new veterans to our county in the rapidly evolving landscape of veterans' services. Local governments and organizations face an increasing responsibility to engage and support our nation's heroes. Many veterans are transitioning to civilian life and seeking assistance, benefits, and community integration in local settings. As such, tracking new veterans arriving in our county and those visiting our office for the first time is not just a logistical necessity; it is a vital step toward delivering effective and responsive services.	Tracking new veterans coming to our county and first-time visitors to our office is more than a logistical exercise; it's a commitment to honoring their service and ensuring they receive the support and resources needed for a successful transition to civilian life. By implementing effective tracking methods and fostering a supportive atmosphere, local governments and organizations not only uphold their duty to veterans but also enrich the community as a whole. Together, we can ensure that every hero feels at home in our county.	N/A	60	72
Veterans At Risk Program. While relief funds can provide essential financial support, they are often just one piece of a larger puzzle when it comes to addressing the needs of veterans, particularly those who are homeless or in precarious living situations, aging veterans, food insecurities, mental and physical conditions.	By liaising with partners, intermediaries can explore alternative and more appropriate options tailored to the unique challenges faced by needy or homeless veterans. This could include transitional housing programs, job training workshops, mental health support services, and social reintegration initiatives. Collaborating with local nonprofits, housing authorities, and healthcare organizations enables a multi-faceted approach to veteran assistance and ensures that each veteran receives well-rounded support tailored to their individual circumstances.	N/A	10	20

	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>VETERANS SERVICE</b>										
<u>Revenues</u>										
Tax Levy	412,243	433,974	501,992	501,992	545,360	43,368	8.64%	None	0	0
Grants & Aids	16,650	30,178	15,813	15,813	15,813	0	0.00%			
Use of Fund Balance	0	0	27,665	14,605	0	(27,665)	-100.00%	2025 Total	0	0
Total Revenues	428,893	464,152	545,470	532,410	561,173	15,703	2.88%			
<u>Expenses</u>										
Labor	296,487	309,670	376,877	376,877	394,110	17,233	4.57%	2026	0	0
Labor Benefits	69,140	51,705	85,282	85,282	92,588	7,306	8.57%	2027	0	0
Supplies & Services	63,014	55,615	83,311	70,251	74,475	(8,836)	-10.61%	2028	0	0
Addition to Fund Balance	252	47,162	0	0	0	0	0.00%	2029	0	0
Total Expenses	428,893	464,152	545,470	532,410	561,173	15,703	2.88%			
Beginning of Year Fund Balance	Included in General Fund Total									
End of Year Fund Balance										

**Changes and Highlights to the Department's Budget:**

**Change 1:** Use of carryforward for perpetual grave care and limited term staffing anticipated completion.

**Change 2:** Increase Veteran Service Aids to provide support and assist to veterans and families due to cost of living increases for rent, food, utilities and transportation.

	2024 Amended Budget	Cost to Continue Operations in 2025	Change 1	Change 2	Change 3	2025 Budget Request
<b>Description of Change</b>			<b>Use of Carryforward</b>	<b>Veteran Service Aids</b>		
Tax Levy	501,992	38,368		5,000		545,360
Use of Fund Balance or Carryforward Funds	27,665	0	(27,665)			0
All Other Revenues	15,813	0				15,813
<b>Total Funding</b>	<b>545,470</b>	<b>38,368</b>	<b>(27,665)</b>	<b>5,000</b>	<b>0</b>	<b>561,173</b>
Labor Costs	462,159	39,002	(14,463)			486,698
Supplies & Services	83,311	(634)	(13,202)	5,000		74,475
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>545,470</b>	<b>38,368</b>	<b>(27,665)</b>	<b>5,000</b>	<b>0</b>	<b>561,173</b>

**Issues on the Horizon for the Department:**

\* The Federal Department of Veterans Affairs claims processing system, which we spend the majority of our time working with, is a mess. We expect this to continue. The result is the CVSO office has more of a burden to watch and point out errors and mistakes by the VA. This requires additional training not only in the claims process but also in Board of Veterans Appeals.

\* The PACT Act is the largest bill ever passed regarding veterans benefits & presumptive conditions. This will add significant workload for staff. The PACT Act is a comprehensive bill to address the health impacts of those who served and were exposed to toxic hazards, such as burn pits, radiation, and Agent Orange. It offers expanded Veterans Affairs (VA) health care eligibility for many veterans who were not previously covered by VA care. Because of the magnitude of this law, this will cause the claims process to be slower and add to our time spent doing case management.

\* Homeless Veterans – Our numbers remain high. We continue work connecting these at-risk veterans with VA Healthcare, WDVA Programs and other stakeholders. These veterans require additional case management. Key issues in homelessness is affordable housing, low income, health conditions both physical and mental health

	2022	2023	2024	Estimated	2025	\$ Change	% Change		Total	Property
	Actual	Actual	Amended	Year End	Budget	from 2024	from 2024	Outlay	Expense	Tax Levy
			Budget	Actual as of	Budget	Amended to	Amended to		Amount	Impact
				August 2024		2025 Budget	2025 Budget			
<b>WORKERS' COMPENSATION</b>										
<u>Revenues</u>										
Intergovernmental	408,862	226,744	353,477	384,310	496,418	142,941	40.44%	None	0	0
Miscellaneous	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	379,744	0	64,641	0	0	0.00%	2025 Total	0	0
Total Revenues	408,862	606,488	353,477	448,951	496,418	142,941	40.44%			
<u>Expenses</u>										
Supplies & Services	188,641	606,488	353,477	448,951	496,418	142,941	40.44%	2026	0	0
Addition to Fund Balance	220,221	0	0	0	0	0	0.00%	2027	0	0
								2028	0	0
								2029	0	0
Total Expenses	408,862	606,488	353,477	448,951	496,418	142,941	40.44%			
Beginning of Year Fund Balance	733,389	953,610		573,866	509,225					
End of Year Fund Balance	953,610	573,866		509,225	509,225					

**SAUK COUNTY, WISCONSIN  
2025 BUDGET  
HIGHLIGHTS**

**Department: Workers Compensation**

**Changes and Highlights to the Department's Budget:**

Sauk County began self insuring for workers compensation in 2008. Beginning in 2010, the workers compensation rates charged to departments were reduced by 61.86% due to adequate reserves being accumulated in 2008 and 2009. Rates for 2024 decreased slightly but are still relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	<b>2024 Amended Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>Change 1</b>	<b>Change 2</b>	<b>Change 3</b>	<b>2025 Budget Request</b>
<b>Description of Change</b>						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	353,477	142,941				496,418
<b>Total Funding</b>	<b>353,477</b>	<b>142,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,418</b>
Labor Costs	0	0				0
Supplies & Services	353,477	142,941				496,418
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
<b>Total Expenses</b>	<b>353,477</b>	<b>142,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,418</b>

**Issues on the Horizon for the Department:**

Maintenance of an effective loss control program will help keep our employees safe, keep workers compensation costs under control, and prevent lost work time for Sauk County.



## ACRONYMS

### - A -

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ADL	Activities of Daily Living
ADRC	Aging and Disability Resource Center
AFC	Adult Family Care
AFDC	Aids to Families with Dependent Children
AFSCME	American Federation of State, County, Municipal Employees <a href="https://www.afscme.org/">https://www.afscme.org/</a>
AODA	Alcohol and Other Drug Addictions
ARPA	American Rescue Plan Act

### - B -

BAAP	Badger Army Ammunition Plant
BAN	Bond Anticipation Note
BRPP	Baraboo Range Protection Program

### - C -

CASA	Court Appointed Special Advocate
CBRF	Community Based Residential Facility
CCAP	Consolidated Courts Automation System
CDBG	Community Development Block Grant
CHIPS	Children in Need of Protective Services
CIP	Capital Improvement Plan
CIP	Community Integration Program
CJCC	Criminal Justice Coordinating Council
COG	Continuity of Government
COOP	Continuity of Operations
COP	Community Options Program
COVID-19	Corona Virus Disease 2019
CMO	Care Management Organization
CMS	Centers for Medicare & Medicaid Services <a href="https://www.cms.gov/">https://www.cms.gov/</a>
CNA	Certified Nursing Assistant
CPZ	Conservation, Planning & Zoning
CRD	Community Resource Development
CUSIP	Committee on Uniform Securities Identification Procedures

### - D -

DHS	Department of Human Services
DOR	Department of Revenue
DOT	Department of Transportation
DTM	Digital Terrain Model

### - E -

EAP	Emergency Assistance Program
ED	Economic Development
EM	Emergency Management
EMBS	Emergency Management, Building Services
EOC	Emergency Operations Center

### - F -

FACT	Farmers and Agriculture Together
FC	Family Care
FDD	Facility for the Developmentally Disabled
FEMA	Federal Emergency Management Association
FRSB	Flood Recovery Small Business
FTE	Full-Time Equivalent

### - G -

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GASB	Governmental Accounting Standards Board <a href="https://www.gasb.org/home">https://www.gasb.org/home</a>
GFOA	Government Finance Officers Association <a href="https://www.gfoa.org/">https://www.gfoa.org/</a>
GIS	Geographical Information System
GPS	Global Positioning System
GSST	Great Sauk State Trail <a href="https://dnr.wisconsin.gov/topic/parks/greatsauk">https://dnr.wisconsin.gov/topic/parks/greatsauk</a>

### - H -

HARN	High Accuracy Reference Network
HAZMAT	Hazardous Materials
HCC	Health Care Center
HCE	Home, Community, Education
HIPAA	Health Insurance Portability & Accountability Act
HR	Human Resources
HS	Human Services

### - I -

ICC	Intercounty Coordinating Committee
ICF/MR	Intermediate Care Facility for the Mentally Retarded
ICS	Incident Command System
IGT or ITP	Intergovernmental Transfer Program
IOWC	Issue of Worthless Checks
ISS	Intensive Supervision Services
IT	Information Technology

## ACRONYMS

<b>- J -</b>			
JDS	Justice, Diversion, & Support	SARA	Superfund Amendment and Reauthorization Act
<b>- L -</b>		SCIL	Sauk County Institute of Leadership <a href="https://saukcountyinstituteofleadership.org/">https://saukcountyinstituteofleadership.org/</a>
LEC	Law Enforcement Center	SCPP	Sauk County Preservation Program
LOMA	Letter of Map Amendments	SNF	Skilled Nursing Facility
LPN	Licensed Practical Nurse	SNS	Strategic National Stockpile
LTE	Limited Term Employee	ST	Speech Therapy
<b>- M -</b>		SWOT	Strengths, Weaknesses, Opportunities, Threats
MA	Medical Assistance or Medicaid	<b>- T -</b>	
MATC	Madison Area Technical College <a href="https://madisoncollege.edu/">https://madisoncollege.edu/</a>	TBD	To Be Determined
MCO	Managed Care Organization	TDD	Telecommunications Device for the Deaf
MDS	Minimum Data Set	TID	Tax Incremental District
MIRG	Management Intensive Rotational Grazing	TIF	Tax Incremental Financing
MIS	Management Information Systems	TPR	Termination of Parental Rights
MOA	Memorandum of Agreement	TRIAD	Combined Law Enforcement Agency for the Reduction of Crime
MOU	Memorandum of Understanding	TRM	Targeted Runoff Management
<b>- N -</b>		TTY	Text Telephone
NA	Not Applicable	<b>- U -</b>	
NFP	Nurse Family Partnership	UCC	Uniform Commercial Code
NH	Nursing Home	USDA	United States Department of Agriculture <a href="https://www.usda.gov/">https://www.usda.gov/</a>
NRCS	Natural Resources Conservation Service <a href="https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/">https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/</a>	USDVA	United States Department of Veterans Affairs <a href="https://www.va.gov/">https://www.va.gov/</a>
<b>- O -</b>		UW	University of Wisconsin
OMB	Office of Management and Budget (United States) <a href="https://www.whitehouse.gov/omb/">https://www.whitehouse.gov/omb/</a>	UWEX	University of Wisconsin-Extension
OT	Occupational Therapy	<b>- V -</b>	
<b>- P -</b>		VIMS	Veterans Information Messaging System
P&Z	Planning and Zoning	<b>- W -</b>	
PH	Public Health	WILA	Wisconsin Land Information Association
PLSS	Public Land Survey System	WIC	Women, Infants and Children
PT	Physical Therapy or Part-Time	WISDNR	Wisconsin Department of Natural Resources
PUD	Planned Unit Development	WISDOT	Wisconsin Department of Transportation
<b>- R -</b>		WNEP	Wisconsin Nutrition Education Program
RCAC	Residential Care Apartment Complex	WPPA	Wisconsin Professional Police Association <a href="https://wppa.com/">https://wppa.com/</a>
RCPP	Regional Conservation Partnership Program	WRS	Wisconsin Retirement System
RLF	Revolving Loan Fund	<b>- Y -</b>	
RN	Registered Nurse	YEPS	Youth Environmental Projects of Sauk County
		YODA	Youth Opportunity Day

## GLOSSARY

(As these terms apply to Sauk County)

### ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

### ACCRUAL ACCOUNTING

Accounting basis whereby revenues are reported in the period in which they are earned and expenses reported in the period in which they are incurred. For instance, a revenue would be recorded when and in the amount of an invoice being issued, not when and to the extent a payment is made. Used by proprietary funds.

### ADA

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

### AFDC

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

### AGENCY FUNDS

Fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

### AODA

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse.

### AMENDED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

### APPROPRIATION

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

### ADOPTED BUDGET

The budget approved by the County Board in November for the fiscal year beginning January 1.

### ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the municipal assessor, as a basis for levying property taxes. This amount may be above or below the current market value of the property. Taxes are not levied on assessed value; they are levied on equalized value.

### ASSETS

Property and resources owned or held which have monetary value.

### AUDIT

An independent review of financial statements in accordance with generally accepted auditing standards in order to express an opinion on the financial statements.

### AUTHORIZED POSITIONS

Regular, full-time or regular part-time positions as authorized by County Board approval.

### BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

### BALANCED BUDGET

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.

## GLOSSARY

(As these terms apply to Sauk County)

### BOND ANTICIPATION NOTES (BANs)

Short-term (one year or less) debt issued to provide funding. This short-term debt is expected to be paid off by the issue of long-term bonds.

### BONDS

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

### BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board action.

### BUDGET, ADOPTED

See Adopted Budget

### BUDGET, AMENDED

### BUDGET, MODIFIED

### BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

### BUDGET MESSAGE

The opening section of the budget, prepared by the Administrative Coordinator, provides the County Board of Supervisors and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

### BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization.

### BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

### CAFR

Comprehensive Annual Financial Report.

### CAPITAL IMPROVEMENT PLAN (CIP)

A projection of capital improvements anticipated over the following ten years. Reviewed and updated annually, the plan assists in budgeting and financing decisions.

### CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment. These items generally have a useful life of less than three years and are included in the operating budget.

### CAPITAL IMPROVEMENT

An active or proposed non recurrent expenditure in one or more specified plan years of an amount usually in excess of \$25,000 for costs associated with a permanent fixed asset (e.g. Building, land, highway and technology improvements, equipment) which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

### CAPITAL PROJECTS FUND

Fund to account for the purchase or construction of major capital facilities which are not financed by proprietary funds.

### CARRY FORWARD FUNDS

Funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. Carry forward funds can only be approved through County Board action.

## GLOSSARY

(As these terms apply to Sauk County)

### CASH ACCOUNTING

Accounting basis by which amounts are recorded on the day cash changes hands. For instance, a revenue would be recorded when and to the extent a payment is made, not when and in the amount of an invoice being issued.

### CDBG

Community Development Block Grant.

### CHIPS

Child in Need of Protective Services

### COMMITTEES AND BOARDS

Members consist of both County Board Supervisors and citizens. Most commission and board members are appointed by the Chairperson of the Board of Supervisors and approved by the full County Board. The Executive and Legislative Committee is the only committee elected by the full County Board. Responsibilities include making policy recommendations that affect county government services and operations.

### COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

A Medical Assistance funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

### COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

A Medical Assistance funded program to provide community services to persons with developmental disabilities who are relocated or diverted from nursing homes and Intensive Care Facility's-Mental Retardation (other than the centers).

### COMMUNITY INTEGRATION PROGRAM II (CIP II)

A Medical Assistance funded program to provide community services to elderly and physically disabled persons after a nursing home bed is closed. County participation was mandated effective January 1, 1990.

### COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver;COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

### COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-Waiver)

A Medical Assistance funded home and community based waiver program serving the same target group as CIP IB. CSLA provides funds that enable individual to be supported in their own homes.

### CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

### CUSIP

A universally accepted industry standard for securities identification and descriptions.

### DEBT SERVICE

Payment of interest, principal, and related costs to holders of a government's debt instruments.

### DEBT SERVICE FUND

Fund for accumulation of and the payment of general long-term debt principal and interest.

### DEPRECIATION

That portion of the cost of a fixed asset which is charged as an expense during a particular period due to the expiration of the useful life to the asset resulting from wear and tear, deterioration or obsolescence.

## GLOSSARY

(As these terms apply to Sauk County)

### EFFECTIVENESS MEASURE

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Also outcome measure.

### EFFICIENCY MEASURE

A type of performance measure that reports the measure of how much output or outcome can be produced or provided by a given resource level or how much input it takes to produce a given level of outcome. Indicators that quantify the relationship between inputs and outputs which can be expressed as productivity ratios or a unit-cost ratios.

### ENCUMBRANCE

Amounts committed to be spent (i.e. a contract has been signed) but for which services have not yet been performed to make the County fully liable for payment.

### ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and /or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes.

### EQUALIZED PROPERTY VALUATION

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts). Generally also called fair market value of full value.

### EQUITY

The excess of assets over liabilities. Also referred to as fund balance, or retained earnings.

### EXPENDITURE

The use of a financial resource for current operating expenses, debt service or a capital project.

### FIDUCIARY FUNDS

See Trust and Agency Funds.

### FINANCIAL STATEMENTS

Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

### FISCAL YEAR

Twelve month period to which the annual operating budget applies. Sauk County uses a January 1 to December 31 calendar year as its fiscal year.

### FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

### FULL TIME EQUIVALENT (FTE)

A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

### FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

## GLOSSARY

(As these terms apply to Sauk County)

### FUND BALANCE

The difference between fund assets and fund liabilities.

- Nonspendable-Amounts that cannot be spent because they are not in spendable form, or legally/contractually required to be remain intact.
- Restricted-Amounts are restricted by external parties or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- Committed-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- Assigned-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed.
- Unassigned-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed or assigned.

### GAAP

Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

### GASB

Governmental Accounting Standard Board. A national organization that promulgates governmental GAAP.

### GENERAL FUND

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

### GENERAL FUND BALANCE APPLIED

Financing method which reduces both the General Fund balance and the tax levy required by applying general fund resources to offset expenses within a given budget year.

### GOALS

A statement of the ideal desired outcomes for a division, department, program or the County as a whole. Should reflect desired outcomes or results as identified in the vision.

### GOVERNMENTAL FUNDS

A category of funds through which most governmental functions are financed. The measurement focus is on spending, so typically only current assets and current liabilities are included on these funds' balance sheets. Includes the general, special revenue, capital projects, and debt service funds.

### GRANTS AND AIDS

A category of revenue that represents funds received from the state or federal government. The funds may have been given to the county for a specific purpose or for general county use.

### INDIRECT COST ALLOCATION PLAN

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as the Administrative Coordinator or Accounting. Grantee departments are those that provide services directly to the public.

### INFORMATION SERVICES CHARGEBACKS

The cost of services and equipment provided by the Management Information Systems Department to other departments on a cost reimbursement basis.

### INPUT INDICATOR

A type of performance measure indicating the volume of resources used in delivering a program or service.

## GLOSSARY

(As these terms apply to Sauk County)

### INTERGOVERNMENTAL REVENUES

A category of revenue that represents funds received from other governmental units for services provided by the county.

### INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. Internal service funds include the Highway Department and County Insurance Funds.

### MA

Medical Assistance. A state health care financing program.

### MAJOR FUND

A fund is considered major when its revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

### MILL RATE

(See TAX LEVY RATE)

### MISSION

A statement defining the major reasons for the existence of the County and its departments, including the departments' purpose in County government.

### MODIFIED ACCRUAL ACCOUNTING

A basis of accounting which recognizes revenues when they become measurable and available. Expenditures are generally recognized when the related liability is incurred. Major exceptions include accumulated vacation and sick accruals, pension expenditures, and interest on long-term debt.

### MODIFIED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

### MOU

Memorandum of Understanding.

### NON-DEPARTMENTAL

A grouping of revenues and expenditures that is not under the direction of any county department. Generally appropriations to outside agencies and miscellaneous revenues and expenditures.

### NON-MAJOR FUND

A fund that is not considered a major fund.

### NOTES

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Notes are typically for a term of less than 10 years.

### OBJECTIVES

Specific, measurable, achievable, realistic and time bound outcomes.

### OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

### OPERATING TRANSFERS

All interfund transfers other than residual equity transfers.

### ORDINANCE

A rule, law, or regulation that is enacted by a municipality.



## GLOSSARY

(As these terms apply to Sauk County)

### OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

### OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

### OUTCOME MEASURES

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Used to evaluate the quality and effectiveness of programs and services. Also effectiveness measure.

### OUTSIDE AGENCIES

Entities to whom the County provides funding, but who are not part of County government.

### OUTPUT MEASURES

A type of performance measure that reports the quantity or volume of products and services provided by the program.

### PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

### POLICIES, BUDGET

Overarching courses of action to prudently guide budget decisions.

### POSITION SUMMARY

The list of budgeted full-time positions within each organizational unit. Positions are expressed in terms of full-time equivalents (FTE's).

### PRIORITIES, BUDGET

Broad, overarching goals to promote accomplish Sauk County's mission.

### PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and the tax rate.

### PROPRIETARY FUNDS

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes enterprise and internal service funds.

### RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

### REVISED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

### SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

### SHARED REVENUE

Distribution of state funds to municipalities/counties of unrestricted aid. It's policy goals are; property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.

### SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

### STANDING COMMITTEES

Committees that are organized for an undetermined length of time. There are thirteen standing committees of the County Board.

## GLOSSARY

(As these terms apply to Sauk County)

### STRATEGIC ISSUES

Fundamental policy choices or critical challenges that must be addressed in order for Sauk County to achieve its vision and mission.

### STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

### STATUTE

The body of written law enacted by the State or Federal Legislative body.

### TAX LEVY

The total amount to be raised by general property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

### TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 ( $\$100 \times \$2.50$ ).

### TID

Tax Incremental District refers to a geographic area established by resolution of a local legislative body according the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

### TRANSFERS TO / FROM OTHER FUNDS

(See OPERATING TRANSFERS)

### TRUST FUNDS

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. May be expendable or non-expendable.

### VISION

Defines where the County and its departments would ideally like to be. It defines guiding principles, values, and the long range result of work.

### VITAL RECORD

A certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, which Chapter 69 of the State Statutes requires to be prepared whenever one of these events occurs.

### WORKING CAPITAL

Minimum fund balance requirement. Set by Financial Policy 5-94, Fund Balance/Retained Earning and Contingent Funds Policy.

### WRS

Wisconsin Retirement System; a multiple-employer public employee retirement system.