

# 2025 Sauk County Wisconsin | Adopted Budget





# Sauk County Board of Supervisors

## November 2024

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John Deitrich - County Board Vice-Chair

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**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](https://www.exploresaukcounty.com)**

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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:

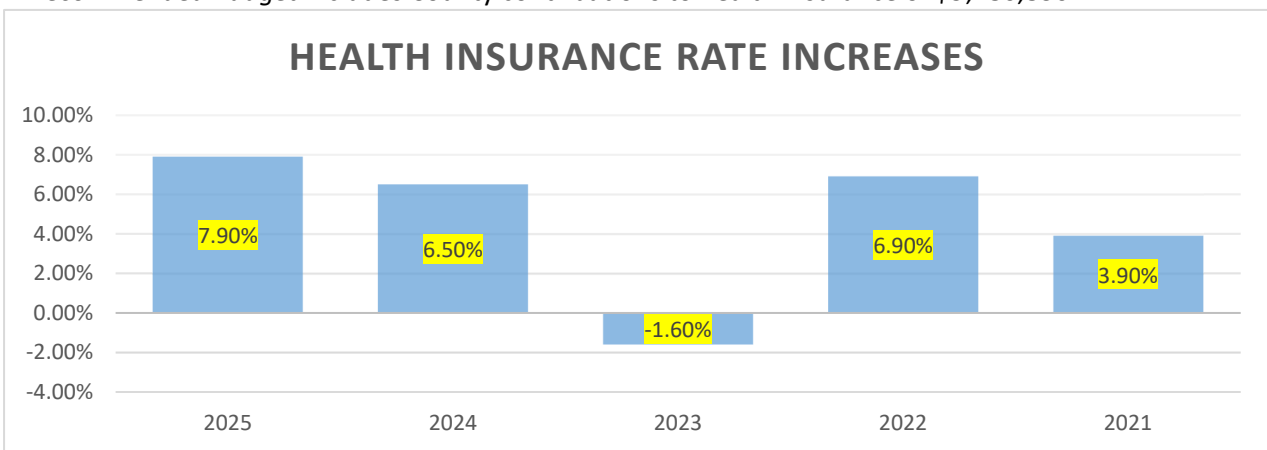
Surveyor (-1.0) FTE, eliminated elected position, will contract for services	Tax Levy neutral
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Public Health – Community Health Worker, +.60 FTE	Grant
Human Services – Social Worker, +2.0 FTE, due to mandated elimination of waiting lists	Gant (92%)/Levy (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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sauk County  
Wisconsin**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morrill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sauk County, Wisconsin, for its Annual Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





## *Sauk County, Wisconsin*

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505 Broadway  
Baraboo, Wisconsin 53913

[www.co.sauk.wi.us](http://www.co.sauk.wi.us)

Sauk County formed in 1844 making 2025 the 181<sup>st</sup> year of the County's founding. The depth and breadth of services and programs that Sauk County offers has expanded since its inception and county government touches citizens in many ways. County government has a dual role of providing state services at the local level as well as being a unit of local self-government. Counties offer programming and services in General Government Services; Justice and Public Safety; Public Works; Health and Human Services; and Conservation, Development, Recreation, Culture, and Education. Counties serve a diverse constituency, providing services that are integral to and enhance the quality of life for their constituents.

It is in considering this role through a strategic planning process that the Sauk County Board of Supervisors developed the following vision and mission statement:

### **Sauk County Vision**

**To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability, and resources.**

### **Sauk County Mission Statement**

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.

The County has determined that for 2025, this overarching mission should guide two specific budget priorities. While many factors, such as mandated activities and stability of a variety of revenue streams, influence the County's budget process, the broad priority statements were developed to drive the decision-making process for the 2025 budget. In terms of the services the County provides and the specific objectives of the 2025 budget process, the Board believes:

## **Sauk County Budget Priorities**

### **Budget Priority 1**

#### **Cross Sectional Analysis of County Operations**

Like many similar organizations, Sauk County's organizational structure tends towards the creation of silos due to perceived Departmental and Oversight Committee boundaries. Conscious effort has been put into collaboration between departments, including the adoption of values, mapping overlap, and continued use of functional groups. These functional groups discuss issues that are common across departments. This budget includes the following actions in this regard:

- ✓ Programmatic review and prioritization of existing programs includes analysis of outcomes that result from service expansions or reductions, and thorough discussions regarding what programs and services to provide. The enhancement of performance measures continues as a necessary component of this effort.
- ✓ The County committee organizational structure was restructured from thirteen to nine oversight committees for efficiency and consistency across departmental lines.
- ✓ Revise County Comprehensive Plan through development of long- and short-range plans to guide growth and development and to promote healthy and sustainable communities.
- ✓ Compensation structure with the goals to attract, retain and motivate qualified people to lend their skills and talents to operations and programs of the county.
- ✓ The Board continues to invest in and support evidence-based programs that meet the needs of the community, such as the Nurse Family Partnership, Comprehensive Community Services and Criminal Justice Coordinating Council.

### **Budget Priority 2**

#### **Proactive Relationships to Retain Programmatic and Financial Flexibility**

As complexity increases, funding streams change, and the public expects higher customer service, the County's response will be to increase creativity and innovation. The County must continue to reach out to forge new relationships. This will also allow Sauk County to retain programs through flexible financial relationships. This budget seeks to address forging new relationships through:

- ✓ 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.
- ✓ Joint ownership of the UW-Baraboo/Sauk County campus with the City of Baraboo.
- ✓ As traditional revenue streams continue to decline or stagnate it is imperative to identify appropriate revenue sources to ensure continuity. The County continues to research the applicability of enhanced revenue streams through the generation of appropriate user fees and use of existing resources.
  - User fee reviews ascertain appropriate levels are in place to sustain operations.
  - The County continues to be cognizant of changes in funding from both the state and federal levels.
  - The County seeks partnerships in the private and public sectors to maximize revenue.

- The County is investing in increased economic development and growth through branding and support of community initiatives.
- ✓ Coordinated Regional and Statewide Activities. The 2024 budget includes resources for continued participation in a variety of organizations such as the Inter-County Coordinating Committee and the Wisconsin Counties Association, in addition to discipline-specific professional organizations. The County must enhance its relationship with its legislative delegation to ensure that its priorities are known as new legislation is considered carefully.
- ✓ The Board maintains dialogues with other governmental bodies regarding funding streams and tax policy issues related to Wisconsin county government.
- ✓ Intergovernmental agreements. The County continues to explore opportunities with overlapping taxing jurisdictions for shared services and coordination of service efforts.
  - Management Information Services provides technical support in a cooperative agreement with the City of Baraboo.
  - Sauk County’s agreement with its Tri-County Airport partners. Sauk and Richland Counties continue to support and develop new funding allocations and responsibilities.

**2025 Budget Issues Policy Implementation**

Priorities are identified from the broader, countywide planning process, and policies deal more specifically with budget issues. Policies and priorities both serve a distinct function in directing the decision making for the budget.

**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.**

The intent of this policy is to direct County departments to organize their activities around the needs of their customers so that as resources become more restricted, the most vulnerable are the first served. While this process is certainly not a science and requires careful judgments by managers and staff, it provides necessary guidance as to the intent of the Board of Supervisors.

- ✓ Funding for core services has continued. This includes services for safety, highway maintenance, and health and human services.
- ✓ The Board allocated supplemental shared revenue to fund a Clerk of Court translator full time equivalent position.
- ✓ Public Health, along with private partners, has developed programming to target at-risk populations with essential care.
- ✓ Maintained support of the Criminal Justice Coordinating Council to develop evidence-based programs to reform the criminal justice system.
- ✓ Developed and prioritized Opioid settlement funds for abatement purposes. Human Services Family Support Specialist will work with families affected by opioids.

- ✓ Fund a strategic assessment of health care needs in the County for an overview of the continuum of care for the next 5-10 years.

**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.**

- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs. Sauk County’s debt load on December 31, 2024 is 7.48% of the legal amount allowable.
- ✓ Moody’s Investor Service noted a Sauk County strength of “strong financial position characterized by healthy operating reserves.”
- ✓ Judicious use of general fund reserves to fund:
  - Non- or rarely recurring projects: facility renovations/maintenance/upgrade building controls \$4,833,000; White Mound Park maintenance/storage building \$1,000,000 and park improvements \$446,150; energy cost saving measures \$693,000; communication upgrades \$1,128,000, dispatch and emergency operations center radio console \$210,000; Merrimac Bridge project \$173,000; UW Platteville Baraboo Sauk County campus projects \$390,000.
  - Contingency fund \$350,000
  - Vacancy and turnover \$2,000,000
- ✓ General fund reserves are not used to fund ongoing operations. Sauk County maintains sufficient fund balances to meet its

long- and short-term needs. It is essential these reserves be protected and maintained for day-to-day business uses (cash flow), long-term projects (the planning and construction costs of capital projects), and unanticipated emergencies. This policy also reflects a financial policy, in which the County will not offset the cost of operations using fund balance.

**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.**

In order to maintain services needed in an economic downturn, careful planning and budgeting needs to occur. This goal has been accomplished by monitoring replacement cycles for equipment and careful planning for large expenditures. Examples of this type of planning are:

- ✓ The Management Information Systems Plan which governs the development and maintenance of computer hardware and software and provides a mechanism for managing expenditures. Copier maintenance and replacement have been incorporated into the countywide plan for equipment expenditures.
- ✓ Judicious use of fund balance to fund large, non-recurring or rarely recurring expenditures.
- ✓ Planning programs, which feed directly into the annual budget cycle: the capital improvement ten-year plan and the five-year capital outlay plan allow for the planned use of resources.
- ✓ Continuity of operations planning continues with a complete review by department and committees with specific succession planning done annually.

#### **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.**

The County is an arm of State government by definition. This ongoing partnership by nature intertwines County and State priorities. In its various forms and functions the State of Wisconsin both directly and indirectly influences county priorities. The relationship with the State is one that requires further discussion, as the relationship is evolving.

There continues to be discussions concerning the partnership between the State and local governments. Unfunded or underfunded State mandates negate local elected officials' ability to develop policy consistent with local needs and desires. Conflicting priorities and decreased funding are a function of the democratic process and the global, national, and state economies. However, if the County Board wishes to retain the ability to focus County resources on County priorities, it cannot supplant state aid with levy dollars for the implementation of State mandates.

The State of Wisconsin continues to have budget challenges. In making revenue projections for various forms of aid, the County utilizes guidance provided by the corresponding State agency. When specific allocations or projections are not available, historic funding patterns are used to estimate anticipated funding. While this policy remains a valid response, some discretion is necessary in the case of temporary loss of funding.

- ✓ The Board made a decision to invest in a strategic assessment to help predict the of health care needs of the county regarding continuum of care in Sauk County for the next 5 to 10. The assessment will include the aging, veteran, human services, and public health populations.
- ✓ The County continues to provide tax levy funding in multiple health and human services program more than the minimums required.

#### **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.**

Sauk County is careful to remember that the programs the County administers have an impact on other units of government within the County and with our neighboring counties.

- ✓ Sauk County provides voter registration services for many municipalities for a fee. The Management Information Systems department contracts with the City of Baraboo to provide information technology management services. The Highway



department contracts with other municipalities to provide road maintenance and snowplowing. Other municipalities would have to spend more to obtain the training and equipment necessary to perform these functions themselves rather than paying the County to provide the service.

- ✓ Comprehensive Community Services provides wrap-around care for troubled families.
- ✓ Nurse Family Partnership intensively educates and supports first-time mothers through the first two years of their child's life.
- ✓ Implementation of energy efficiency projects decrease long-term operating costs.

#### **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.**

This policy recognizes the responsibility to the economic and cultural health of the community. It also recognizes that there are real limits to the County's ability to meet that responsibility. The 2023 budget includes support for County economic development; funding for library services; support of education through the partnership with the University of Wisconsin (UW) Extension and the UW-Platteville at Baraboo/Sauk County campus; and direct and supplemental support for the arts, history and humanities.

- ✓ Energy efficiency projects and solar usage should temper ongoing expenditures.
- ✓ Maintain minimal debt load to avoid deferring and amplifying total project costs.

- ✓ Continued partnerships with the University of Wisconsin and focus on promoting county assets and brand awareness have provided for educational and economic development.
- ✓ Support continues for the National Association of Counties award-winning Arts, Humanities & Historic Preservation efforts. Partnership models and strong collaborations have made the program successful.
- ✓ Support continues for the Economic Development Director position to help enhance the Sauk County "Brand" and economic growth.
- ✓ Enhance and upgrade communication sites and fiber to benefit county-wide emergency services and households.

#### **✓ 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.**

Even with recognition of the current economic climate and levy limits, Sauk County's Five-Year Capital Plan and Ten-Year Capital Improvement Plan are realistic about impending major repairs and expenditures. Future projects include projections of ongoing operational costs, cost savings and revenues.

- ✓ Highway road, infrastructure and equipment maintenance continues on schedule, and Sauk County has determined that debt issuance for these expenditures will not occur.
- ✓ Commitment to maintaining county highways each year utilizing tax levy and not debt issuance.
- ✓ Favorable additions to fund balance have been appropriated for high cost and infrequently occurring capital maintenance

projects, such as facility renovations and maintenance and park improvements.

#### **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.**

- ✓ Many Departments maintain memberships in regional organizations that share information and education regarding their areas of expertise.
- ✓ The County also maintains memberships in the National Association of Counties, the Wisconsin Counties Association, and the regional Intercounty Coordinating Committee to provide more information sharing.

#### **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.**

Program evaluation should be an ongoing endeavor, and there may be times when programs should be changed in the way that they are provided.

- ✓ Beginning in 2025, the Sauk County Board decided to move from an elected County Surveyor to that of an appointed County Surveyor position. The funding has been placed with the Land Resources and Environment Department budget to oversee a contracted surveyor position.

- ✓ Land Resources and Environment offers the Clean Sweep Program for disposal of household and agriculture hazardous waste.

#### **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.**

- ✓ The outputs and outcomes by department in the budget book shows multiple years and highlight issues on the horizon.

#### **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.**

- ✓ Strategic planning and comprehensive planning processes are being used to determine direction and future programming and long-term financial planning.

#### **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.**

- ✓ Departments are working to enhance the strategic data collection of outputs and outcomes.

## Strategic Issues (SI)

The budget translates the County’s strategic issues into funding and operations. The 2025 budget continues to respond to these issues.

<b>General Government</b>
1. Branding, County and community economic development
2. Broadband expansion
3. Maintenance and care of all county facilities and properties
4. Dedicated to high ideals of honor and integrity in relationships
<b>Conservation, Development, Recreation, Culture, and Education</b>
5. Protect and enhance natural resources
6. Comprehensive Plan Update
7. Great Sauk State Trail completion and master plan
8. Develop long and short-range plans to guide growth/development for sustainable communities
9. Comprehensive Outdoor Recreation Plan
10. Create events and programs for the education of the county and its citizens
<b>Health and Human Services</b>
11. Commitment to vulnerable populations
12. Peer learning groups
13. Enhance and support optimal well-being for all people of Sauk County
14. Medical assisted treatment program and opioid abatement
15. Comprehensive community services

<b>Public Works</b>
16. Improve safety of fleet and reduce employee injuries/accidents
17. Tri County Airport
18. Improve highways/road maintenance
19. Wi-Fi access (broadband)
20. Great Sauk State Trail (bridge)
<b>Justice &amp; Public Safety</b>
21. Coroner’s office and budget
22. Emergency response and preparedness
23. Security for County buildings / employees
24. Diversion programs / alternatives to incarceration
25. Criminal justice coordinating release planning and re-entry
<b>Outside Issues</b>
26. Affordable/low-income housing
27. Workforce development
28. Transportation
29. Communication -- into and with the community
30. Homelessness

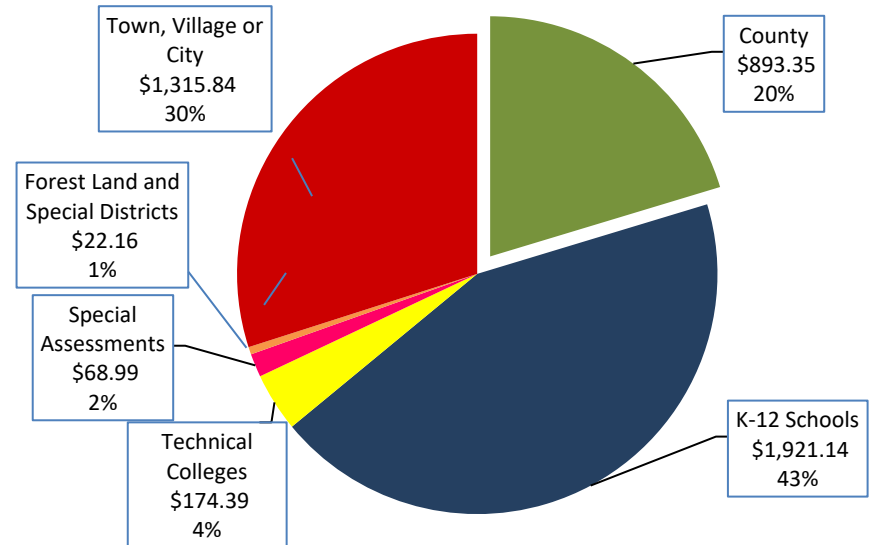
**2025 Budget Highlights, with Strategic Issue Response**

- Federal American Rescue Plan Act funds are allocated to multiple areas:
  1. Great Sauk State Trail, (SI 7, 20) \$2,000,000
  2. Broadband, (SI 2, 19) \$615,000
  3. Tower sites upgrade lighting, generators, air-conditioning, (SI 2, 3) \$214,000
  4. Emergency Management radio upgrades, (SI 23) \$31,000
  5. Career Development Program Training Center, (SI 28) \$69,000
  6. Highway equipment purchases, (SI 16) \$1,375,000
  7. Health Care Center air filtration system, (SI 13) \$1,370,000
  8. Delton Dam repairs, \$100,000 (SI 3, 5):
- Economic Development initiatives, \$491,000 (SI 1, 26, 27)
- University of Wisconsin Platteville/Baraboo/Sauk County improvements and maintenance (SI 3, 8) \$390,000
- Replace Emergency Management mobile command post (SI 22)
- Facilities renovations and security capital expenditures of \$4.833 million are in the Building Services budget. (SI 3)
- Merrimac Bridge project to continue needed rail freight loads \$173,000. (SI 27, 28)
- The Building Services budget includes \$693,000 for energy saving measures. (SI 4)
- Continued funding for the Justice, Diversion & Support programming. (SI 25)

- Sauk County is funding 9 outside agency requests for a total of \$121,200. (SI 4)

These highlights demonstrate Sauk County’s commitment to positioning itself well for the future, while keeping an eye toward the overall burden of taxes on its citizens and businesses.

**Total Sauk County Property Tax Bill by Taxing District**  
**Total average tax bill on a property of \$282,800: \$4,395.57**  
 (using 2024 data)



## Environmental Analysis

The mission, strategic objectives, and budget policies must all be considered within the context of those demographic and economic trends, which form the environment within which this budget was developed. The following statements summarize that environment:

### Location

Sauk County is comprised of 538,432 acres, (a total of 830.9 square miles), including 22 towns, 14 villages, and 3 cities and is located in South Central Wisconsin, approximately 40 miles northwest of Madison and 100 miles northwest of Milwaukee. In addition, Sauk County is less than 250 miles from the Chicago and Minneapolis-St. Paul metropolitan areas. There are 300 miles of state highways, 298 miles of County trunk highways, and 1,100 miles of town, village and city roads. Interstate Highway 90/94 runs diagonally through the County and provides easy access to many major Midwestern cities.



The geographic profile comparing Sauk County to the State of Wisconsin shows that Sauk County is less densely populated than other regions of the state.

	Sauk County	Wisconsin
Land area in square miles	831	54,167
Persons per square mile, (2022)	80.0	109.5

### History

The American Indian population in Sauk County dates back thousands of years prior to European American settlers, with evidence suggesting that early inhabitants of Wisconsin date back 10,000 years ago. Sauk, Ho-Chunk, and earlier Native Americans lived in this area. Sauk County has effigy grounds that have survived from this time, including a National Historic Landmark at Man Mound County Park.

In the spring of 1838, three men staked out claims at the present site of Sauk City. By 1840, settlements established at what are now Prairie du Sac and Baraboo. Sauk County formed in 1840 and surveyed between 1840 and 1845.

In the years 1840 through 1860, Sauk County was in a pioneering phase. The population increased from a few hundred residents to almost 19,000 during that 20-year period. Principal activities included wheat farming and the raising of hops. The 1860's and 1870's saw another economic boom stimulated by the expansion of railroads through the County. Villages and cities were chartered, and the number of farms in the county peaked at 3,886. By the turn of the century, the county population had exceeded 33,000 and the production of dairy products and row crops became more predominant in agriculture.

Population growth slowed during the early part of the twentieth century. Industrial development and tourism stimulated growth again in the decade immediately following World War II and most recently during the last 25 years.



## Demography

Sauk County’s 2024 estimated population is 66,497 people. Since 2011, the population has increased by 7.2%. This rate of growth is more than that of the state, ranking Sauk County as 7th among the 72 counties. The median age of County residents is 42.2 years (also higher than the state's median age of 40.5).

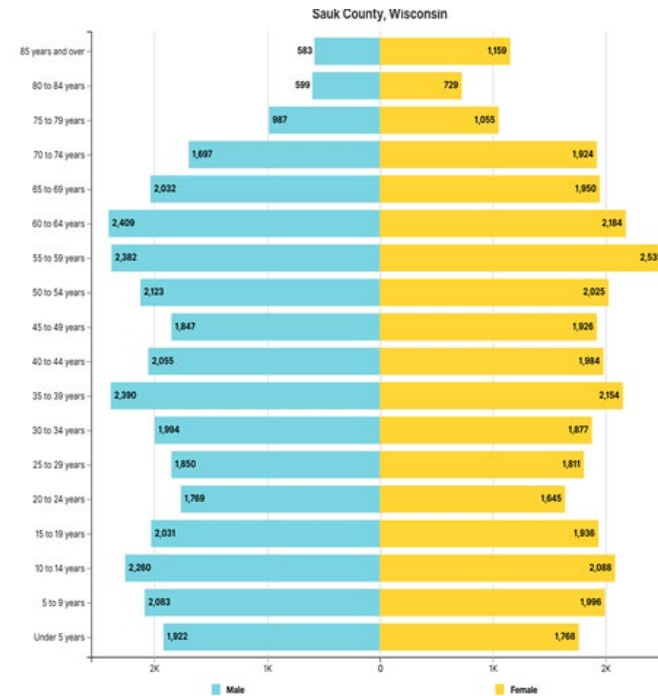
The population is not diverse. The largest minority groups are Hispanic/Latino (6.1%), American Indian (1.3%) and African American (0.9%). There are 28,295 family households in the County with an average family size of 2.84 persons, slightly under the state average at 2.94.

As a premier travel destination, the transient population of Sauk County is large. The Wisconsin Dells / Lake Delton area alone accounts for an additional 75,000+ visitors daily. Devil’s Lake State Park in Baraboo is the most visited state park in Wisconsin with over 3 million visitors per year. This, coupled with importing workers to staff the tourism related industries, significantly increases overall population figures.

There are 30,784 housing units in the County. Seasonal or recreational housing units comprise 11.9% of the available housing. Homeowners occupy 70.8% of the dwellings, a higher rate than that of the state (67.9) as a whole.

The county’s percentage of residents who have a high school diploma, as well as bachelor's or graduate degrees, (93.4%) is equivalent to the state (93.4%). A smaller percentage of individuals (9.1%) fall below the federal poverty standards than the state of Wisconsin (10.7%).

## Sauk County, Wisconsin Population Pyramid - 2023



### Gender Ratio

Females – 50.1%  
Males – 49.9%

### Veterans

6.2%

### Median Age

42.2

### 65 Years +

20.4%

### Median Income

\$80,070

### Poverty Rate

9.1%

### Education

27.5% - Bachelor’s +

The population of the County has grown at a rate that generally mirrors both the state and the nation. The rate of net in-migration is strong, due in part to a comparatively strong local economy, affordable housing and in part to an improved transportation corridor to Madison. These factors will increase the demand for additional housing units, particularly in the low to moderate affordability range. The increasing number of people will also increase the demand for a wide variety of public services in areas like education, health care and law enforcement. *Source: US Census Bureau 2023*

	<u>Sauk County</u>	<u>Wisconsin</u>
<b>Population Profile</b> <sup>(1)</sup>		
Population, percent change from 2020	0.2%	0.3%
Population, 2023 estimate	65,920	5,910,955
White persons, 2022 <sup>(3)</sup>	94.8%	86.4%
Hispanic or Latino	6.9%	8.1%
American Indian	1.6%	1.2%
Black or African American	1.4%	6.6%
Asian	0.7%	3.3%
Other	1.5%	2.4%
Less than 18 years old, 2023 <sup>(3)</sup>	22.6%	26.4%
18 – 64 years old	57.9%	60.5%
Persons 65 and older	19.5%	19.1%
<b>Highest Educational Attainment - 2022</b> <sup>(3)</sup>		
Bachelor's degree or higher	25.02%	32.00%
High school graduates (includes bachelors or higher)	92.2%	93.1%
<b>Geographic Profile</b> <sup>(1)</sup>		
Land area in square miles	831	54,167
Persons per square mile, 2020	79.1	108.8
<b>Housing</b>		
Housing units, 2023 <sup>(1)</sup>	31,703	2,787,556
Home ownership rate, 2018-2022 <sup>(3)</sup>	72.1%	67.7%
Households, 2018-2022 <sup>(3)</sup>	27,313	2,425,488
Projected persons per Household, 2017-2021 <sup>(3)</sup>	2.37	2.37
Median value of homes, 2018-2022 <sup>(4)</sup>	\$227,500	\$231,400
Median gross rent, 2018 - 2022 <sup>(4)</sup>	\$914	\$992
<b>Earnings</b>		
Median household income, 2018-2022 <sup>(3)</sup>	\$72,930	\$72,458
Per capita total personal income, 2018-2022 <sup>(8)</sup>	\$37,431	\$40,130
Persons in poverty <sup>(3)</sup>	9.4%	10.7%
<b>Unemployment Rate - Not seasonally adjusted</b> <sup>(5)</sup>		
September, 2024	2.1%	2.9%

**Occupational Profile, 2023** <sup>(2)</sup>

	<u>Sauk County</u>	<u>Wisconsin</u>
Manufacturing	15.3%	16.2%
Trade, transportation, utilities	19.9%	19.3%
Professional, financial, information	10.5%	16.7%
Education, health	16.5%	22.4%
Leisure, hospitality	25.2%	10.1%
All other	12.6%	15.3%

**Largest Employers** <sup>(6)</sup>

Kalahari Development LLC	1,868
Wilderness Lodge	1,343
Flambeau	1,154
Sauk County	658
Reedsburg Area Medical Center	632
Lands' End	600
Grede Foundries, Inc	549
Sysco Food Services of Baraboo	530
Baraboo School District	523
Noah's Ark Family Park	441
Mt. Olympus Enterprises & Resorts	419

**Sauk County Equalized Land Values – 2024** <sup>(7)</sup>

	\$ Value	% of Value
Residential	8,053,372,500	73.54%
Agricultural	78,176,700	0.50%
Manufacturing / Commercial	2,979,357,800	22.24%
Forest / Undeveloped / Other	808,240,200	6.78%

(1) - Source: Wisconsin Department of Admin, [https://doa.wi.gov/Pages/LocalGovtsGrants/Population\\_Estimates](https://doa.wi.gov/Pages/LocalGovtsGrants/Population_Estimates)  
(2) - Source: Wis. Dept. of Workforce Development, Office of Economic Advisors, Census of Employment & Wages (QCEW)  
(3) - Source: United States Census Bureau  
(4) - Source: South Central Wisconsin Multiple Listing Service (\*South Central WI-Columbia, Dane, Dodge, Green, Rock and Sauk Counties)  
(5) - Source: Job Center of Wisconsin  
(6) - Source: Primary Research by Sauk County.  
(7) - Source: Wis. Dept. of Revenue, <https://www.revenue.wi.gov/Pages/SLF/EqualizedValue.aspx>  
(8) - Source: U.S. Bureau of Economic Analysis-Regional Economic Accounts

Economy

Although heavily influenced by the tourism (leisure and hospitality) industry, Sauk County has maintained a robust and diversified economy. Estimates from the Wisconsin Department of Workforce Development for 2023 indicate that the leisure and hospitality sector accounts for approximately 25.2% of the total employment in the County (15.1% of local wages), closely followed by trade, transportation and utilities at 19.9%, education and health services at 16.5% and manufacturing at 15.3%.

When looked at in terms of percent of average wages, education and health services pulls ahead of other sectors at 19.5%. An anomaly in the data also occurs because the County's largest employer, Ho Chunk Casino, is a tribal enterprise and its

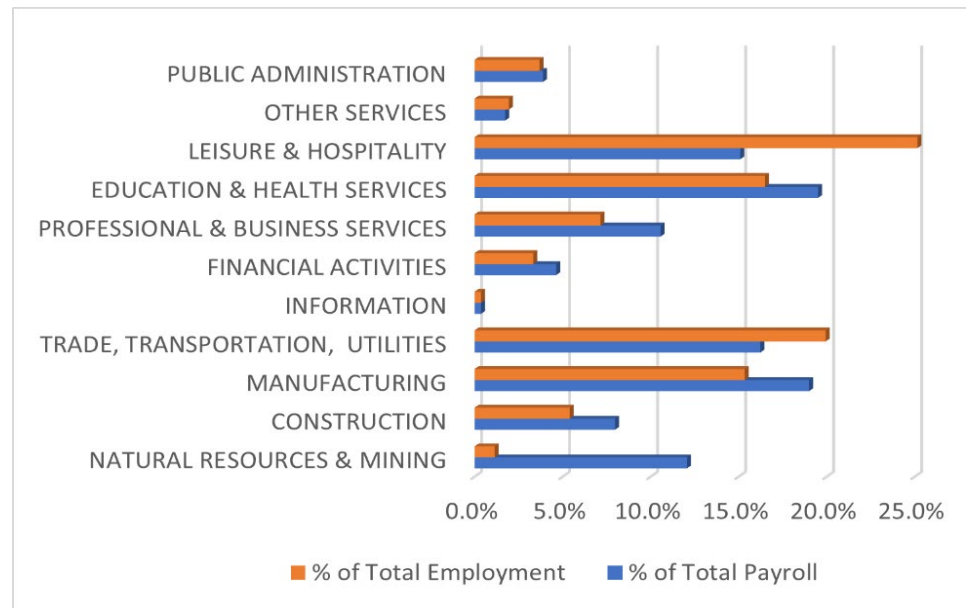
employees are grouped under “governmental or public administration” categories.

Unemployment rates for December 2024 were at 2.63% in Sauk County, compared to 3.1% for the State of Wisconsin. Sauk County typically has lower rates of unemployment than both the state and nation and tends to recover more quickly after recessions.

Per capita income for the County was \$62,052. Sauk County is higher than that of the state at \$61,475. Median household income in Sauk County is \$80,070, more than the state at \$74,631. Families in Sauk County average a median income of \$94,982, while married couple families show \$102,745 and nonfamily households at a median of \$53,498. *Source: US Census Bureau 2023*

**2023 Sauk County Employment & Wage Distribution by Industry**

	<b>Avg. Annual Employment</b>	<b>Total Payroll</b>
NATURAL RESOURCES & MINING	412	\$16,884,742
CONSTRUCTION	1,940	\$139,979,652
MANUFACTURING	5,513	\$333,332,021
TRADE, TRANSPORTATION, UTILITIES	7,163	\$284,765,456
INFORMATION	132	\$6,520,487
FINANCIAL ACTIVITIES	1,198	\$81,220,490
PROFESSIONAL & BUSINESS SERVICES	2,570	\$185,419,585
EDUCATION & HEALTH SERVICES	5,923	\$342,266,542
LEISURE & HOSPITALITY	9,037	\$264,779,285
OTHER SERVICES	701	\$30,493,433
PUBLIC ADMINISTRATION	1,329	\$68,154,549
<b>ALL INDUSTRIES</b>	<b>35,918</b>	<b>\$1,753,816,242</b>



Source: Wis. Dept. of Workforce Development, Quarterly Census of Employment & Wages

## Governmental Structure

Sauk County is one of 72 units of county government in the State of Wisconsin and is a municipal corporation existing pursuant to the authority of Chapter 59 of the Wisconsin Statutes. The County is governed by a 31-member County Board whose total membership is elected every two years. There are 9 standing committees and over 40 special committees, boards and commissions. Many of the committees, boards and commissions also have citizen members.

The Sauk County Board of Supervisors is a legislative body that makes policy determinations regarding the mission of the County; the services and programs the County provides (the range of services currently provided includes programs that foster economic opportunity, public safety, transportation, health, recreation, education and environmental protection); resource allocation; levying property taxes, and approving borrowings adequate to fund capital expenditures. Individual Board members contribute to policy making through information gathering and analysis, constituent contacts, public hearings, public debate and voting on policy issues.

The membership of the County Board elects a Chairperson, whose duties include representing the County Board, presiding over and

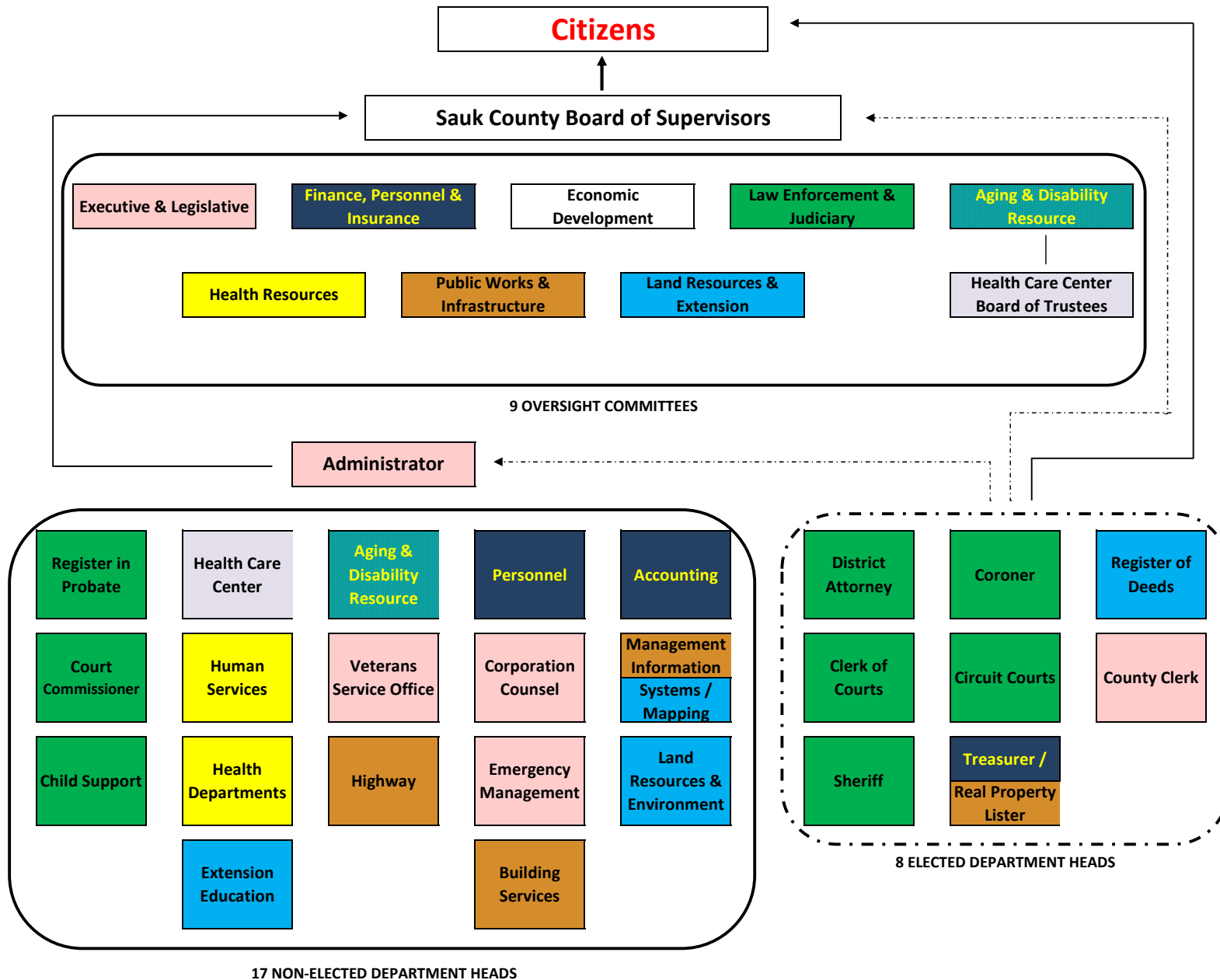
conducting the County Board sessions, and naming committee membership.

The County Board further appoints an Administrator as an employee of the County to supervise and manage the daily operations of County government, and act as chief administrative officer of the County. This was a newly created position starting in mid-2020 and was previously an Administrative Coordinator. The Administrator's duties include ensuring that all County ordinances and state and federal laws are observed and enforced and representing the County Board's will. The Administrator also appoints and supervises 18 department heads. In addition to the 18 departments with appointed department heads, there are 9 departments supervised by elected officials or state employees.

Oversight committees provide policy direction and programmatic oversight to departments. Daily operations and administrative management are performed by professional departmental managers, both elected and appointed. The following organizational chart shows the relational nature of Sauk County government. Cross-functionality is added in functional work groups comprised of County Departments, which address issues that impact multiple departments. The chart shows the relationship between oversight committees of the County Board and the departments that they oversee.

# Sauk County Organizational Structure

Note: Colors designate oversight responsibility.  
Some departments have dual reporting.





## **Factors Affecting Budget Implementation**

The 2025 Sauk County Budget maintains the quality and quantity of services provided historically. Along with budget priorities, policies and environmental conditions, other related factors shape the budget. They include financial management policies, non-fiscal policies, and plans and ordinances.

## **Financial Management Policies**

The Sauk County financial policies provide a framework on which the budget is developed, the policies guide our day-to-day operations and provide the County with financial integrity. The financial policies assist the County Board and Administrator in the financial management of the County and provide continuity as County Board and staff members change. The policies most pertinent to the budget process are summarized below:

### **Budget Development and Monitoring Policies:**

*Wisconsin Statutory Requirements* - Sauk County shall comply with all applicable Wisconsin Statutes, including Wis. Stat. § 65.90, Municipal Budgets, which requires the County to annually formulate a budget and hold public hearings. This statute also requires the listing of all existing indebtedness, all anticipated revenue from all sources, and all proposed appropriations for each department, activity, and reserve account during the ensuing year. The budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for the first six months of the current year, and estimated revenues and expenditures for the balance of the current year. Finally, the budget shall show by fund all anticipated unexpended or unappropriated balances and surpluses.

*Sauk County Compliance?* ✓Yes

*Property Tax Dollar Levy Limit* - Wisconsin counties are subject to dollar levy limits under Wis. Stats. § 66.0602. Counties may not increase their levy by a percentage equal to the greater of 1) 2024 net new construction divided by 2024 equalized value (2.009

percent for Sauk County) or 2) zero percent. This limit may be adjusted by transfers or consolidations of services between the county and other units of government, specific debt service changes, or referendum. The penalties for exceeding this limit are reductions in state shared revenues and transportation aids.

*Sauk County Compliance?* ✓Yes

*Balanced Budget* - A balanced budget shall be adopted and maintained throughout the entirety of the budget year. A balanced budget is defined as a financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses *only if* there is the *certainty* that subsequently received revenues will replenish the fund balance. It is extremely rare that fund balances will fund operations. (Financial Policy 2-96, Annual Budget Process, last updated May 2022)

*Sauk County Compliance?* ✓Yes

Any increase in expenditures or expenses, decrease in revenues, or combination of the two that would result in a budget imbalance may require budget revision. Budget revisions are accomplished by the full County Board. (Financial Policy 15-95, Appropriations, last updated May 2011)

*Sauk County Compliance? ✓Yes*

Each budget shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

*Sauk County Compliance? ✓Yes*

*Use of / Addition to Fund Balance.* A fund balance policy governs the use of fund balance and protects the interests of the County. This policy prevents the arbitrary application of unassigned funds to offset the tax levies of various funds. The policy further specifies that twenty-five percent of the total expenditures budgeted in the General, special revenue, and fiduciary funds shall be considered separate from General Fund balance. A similar consideration of retained earnings shall be made in each proprietary fund. This allows for the maintenance of the highest possible bond rating while providing for sufficient cash flows for County operations under normal conditions and most unusual conditions without reliance on short-term borrowing. (Financial Policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, last updated June 2020)

*Sauk County Compliance? ✓Yes*

All unspent appropriations shall lapse to fund balance at the end of each budget year. To avoid taxing citizens more than once for the same purpose, re-appropriation of lapsed funds may be allowed by specific County Board action if a) the funds support a project that spans more than one year, b) the funds arise from a source that designates their use to a specific purpose, and c) the funds support

a project that was not completed in the year budgeted but the original purpose still needs to be accomplished in the next year. (Financial Policy 3-96, Carryforward Funds, last updated June 2010)

*Sauk County Compliance? ✓Yes*

*Revenue -* Revenue streams outside the property tax levy and fund balances will be pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expense, either cash or efforts, will be scrutinized. Further, discretionary user fees will be reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. The County will seek to diversify its revenues so as not to limit the dependence on one or only a few sources. (Financial Policy 1-06, Revenues and Accounts Receivable, last updated March 2006)

*Sauk County Compliance? ✓Yes*

Debt and Capital Acquisitions Policies:

*Debt Requirements -* Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Wis. Stat. § 67.03(1)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing only 1.39 percent of this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall not be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt

should not exceed the life of the asset for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax-exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost-effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County of at least 2.5 percent. Debt should not be refunded solely for the purpose of improving the County's cash flows.

*Sauk County Compliance? ✓Yes*

*Capital outlay* - Capital outlay shall be defined as expenditure of \$10,000 or greater for an item having a useful life of not less than three years. This includes real property and equipment acquisition or construction. The funding source does not have any bearing on whether an expenditure is for a capital asset. Major repairs or additions to existing assets may be capitalized if these expenditures increase the useful life of the asset, increase the output of the asset or enhance the quality of the output. A group of items whose value

in aggregate is less than \$250,000 (General Fund) or \$75,000 (Enterprise Fund) but whose individual values are less than \$10,000 shall not be capitalized. (Financial Policy 2-96, Annual Budget Process, last updated July 2024 Financial Policy 1-96, Capitalized/Fixed Asset Accounting, last updated April 2024)  
*Sauk County Compliance? ✓Yes*

*Capital improvements* - A capital improvement is defined as expenditure of \$25,000 or greater for an item having a useful life of not less than seven years. A capital improvement plan (CIP) is developed and updated every year with anticipated capital improvement projects over the successive ten years. A Committee consisting of County Board members reviews all projects, as developed by department managers and their oversight committees. Projects are prioritized based on need, initial cost, future annual costs, economic impacts, social impacts and relationship to County-wide goals. This CIP is then incorporated into the County's budget. (Financial Policy 1-96, Capitalized / Fixed Asset Accounting, last updated April 2024; Financial Policy 2-96, Annual Budget Process, last updated July 2024)

*Sauk County Compliance? ✓Yes*

#### Overall Financial Management Policies:

*Accounting practices* - Sauk County shall establish and maintain a high standard of accounting practices. All accounting practices will conform to Generally Accepted Accounting Practices as promulgated by the Governmental Accounting Standards Board. The basis of budgeting and financial reporting for each fund is included in the Tables and Charts section of this budget. The County shall comply with all State and Federal laws and regulations. Once accepted by the appropriate oversight body, all grant requirements will be adhered to and any instances of

noncompliance will be rectified as soon as possible. (Financial Policy 7-95, Accounting Practices, last updated April 1995)

*Sauk County Compliance?* ✓Yes

*Audit* - An annual independent audit of the County's financial records by a competent certified public accountant shall be performed. The audit shall meet the requirements of the federal Single Audit Act of 1984, related Office of Management and Budget Circulars, and subsequent amendments and guidance. Internal controls will be maintained to provide reasonable, but not absolute, assurance regarding safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. (Financial Policy 8-95, Independent Audit, last updated April 1995)

*Sauk County Compliance?* ✓Yes

*Investments* - Sauk County shall invest its funds under the "prudent person rule." The objective of these investments, in order of importance, shall be a) preservation of principal, b) liquidity of investments, and c) rate of return. Only investments outlined in Wis. Stats. § 66.0603 will be entered into, and the County will diversify its portfolio by investing in a variety of instruments. Invested funds must be insured or collateralized to their full value. Derivatives shall not be used, and the County will not leverage its investments (borrow monies for the purpose of investing). (Financial Policy 10-95, Investments, last updated December 2006)

*Sauk County Compliance?* ✓Yes

*Fiscal Notes* - All Sauk County resolutions and ordinances will have a fiscal note attached that shall contain a) the amount of receipt

or disbursement, even if County funds are not being utilized, b) from (to) whom the funds are being received (paid), c) the titles of general ledger accounts being used, d) a description of timing of receipts or payments, and e) an indication of whether or not funds are included in the budget. (Financial Policy 14-95, Fiscal Notes, last updated September 1995)

*Sauk County Compliance?* ✓Yes

*Cash Handling* - Sauk County departments shall use responsible cash handling procedures that keep County funds secure. Cash received by County departments shall be deposited with the Treasurer not less than weekly, preferably daily; remote offices shall be subject to the same rule with deposits going to an authorized bank instead of the Treasurer. Cash shall be kept in a secure place, pre-numbered receipts shall be used, and a journal of receipts kept. Change funds should be reconciled daily to the receipts journal. Change funds should not be commingled with petty cash funds. Petty cash funds shall be kept in a secure place and reconciled at least monthly. Each bank account's custodian shall safeguard all checks or other information containing account data, record all transactions, and perform a monthly reconciliation. Whenever possible, the duties of cash handling and reconciliation should be segregated and performed by separate staff. (Financial Policy 2-94, Petty Cash, last updated January 1997; 5-95, Miscellaneous Bank Accounts, last updated January 1997; and 3-97, Cash Handling, last updated December 2009)

*Sauk County Compliance?* ✓Yes

*Purchasing* - Sauk County shall have a standard manner by which to purchase items for county use. Purchases and contracts for less than \$10,000 require at least three documented price quotes (informal, written or verbal, responses by vendors). Purchases and contracts over \$10,000 require bids/proposals (formal, written

documentation from vendors in response to a County’s request for specific information), and approval by the County Board. Purchases and contracts over \$25,000 have the same requirements as those over \$10,000, and additionally must be included in the capital improvement plan. Full life cycle cost comparisons,

including maintenance, insurance and present value calculations are required. (Financial Policy 4-94, Purchasing Policy, last updated July 2024)

*Sauk County Compliance? ✓Yes*

**Additional Non-Fiscal Policies, Plans and Ordinances**

Sauk County has set forward a wide variety of planning documents, analyses, policies, and ordinances, which are intended to guide and direct the County Board's actions and appropriations. These planning processes occur on a variety of timelines, some annually, and some as infrequently as every ten years. Regardless of when reviewed, they all inform the annual budget process, and often the annual budget informs these processes, as well. Taken in total, this body of work establishes the operational priorities of the County. Administrative staff and the Finance Committee made specific recommendations relative to the appropriate funding at the departmental and/or programmatic level. The following table identifies the significant impacts of these funding recommendations on ongoing projects and priorities:

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2025 and Beyond</b>
County Strategic Plan	Previously developed biennial strategic goals are reviewed and updated in odd-numbered years, midway through the two-year term of office for County Board members.	Operationalized through goals and objectives in the existing budget. The review of strategic issues that are incorporated into the current 2025 budget are detailed in the Budget Message <i>2025 Budget Highlights, with Strategic Issue Response</i> section.  In 2025 and beyond, through cooperation with the County Board, County Administrator, Staff and community stake holders the county will pursue a strategic plan building on the comprehensive plan to narrow the focus to the most important issues for the five next years.

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2025 and Beyond</b>
Personnel Ordinance (Chapter 13, Sauk County Code of Ordinances)	Sauk County has codified its personnel policies into ordinance form with an accompanying Employee Policies & Procedures handbook. These establish the policies and procedures used in the administration of the human resources functions for non-represented employees and for represented employees when collective bargaining agreements are silent.	The budget wage and benefit projections are based on the requirements and guidance in the Personnel Ordinance and Policies & Procedures handbook.
Capital Improvement Plan	Forecast major expenditures more than \$25,000. This is updated annually.	The Capital Improvement Projects Plan anticipates various ongoing activities required to maintain a healthy infrastructure, road and building maintenance are priorities.
Succession Planning / Continuity Planning	Forecasting future need in skill sets and capabilities for essential county operations. Development of strategy to address increased competition for workforce talent.	Creates an operational plan for continuity of operations as transition and change occur. Succession planning offers opportunities for talent development. Includes details on areas where restructuring can occur as warranted, by keying on essential tasks within programmatic areas. This is tied to five-year plans that anticipate revenues and expenditures to maintain ongoing levels of service.
Land Records Modernization Plan	The Land Records Modernization Plan is a requirement by the State of Wisconsin to retain certain fees from the recording of documents by Sauk County. This plan defines our activities related to land records improvement. These improvements typically include the digitization of hard copy information and the provision of information to the public via online resources. State Statute requires plan updates submitted to the State every three years.	Ongoing projects include remonumentation of section corners for which approved GPS Coordinates have not been collected, further improvements to the online Geographical Information System (GIS), and the addition of web-based applications to automate various land information and management functions.
Land and Water Conservation Plan	The functions of this plan are to identify the County's priorities in the preservation of its soil and water resources, to identify appropriate remedial measures, and to allocate necessary resources.	Cross-plan coordination will ensure that the conservation plan is consistent with the Comprehensive Outdoor Recreation Plan and the Comprehensive County plan. It is anticipated this will allow for maximization of resources.

<b>Additional Non-Fiscal Policies, Plans and Ordinances</b>		
<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2025 and Beyond</b>
Community Long Term Support Plan	This plan addresses the palette of services available to individuals maintained in the community as an alternative to long term institutional care.	Minor impacts directed at a limited number of extremely high-cost cases. These impacts may, however, increase the County's risk that individuals will require higher cost residential treatment.
Public Health Community Health Assessment	This plan is completed every three years. It identifies significant community health issues beyond those mandated by law and establishes priorities necessary to direct the allocation of resources.	From the 2021 Community Health Assessment the three priorities were: housing, mental health and drug prevention/harm reduction for which action groups were formed. The action groups are now working on tangible goals to be accomplished by 2025.
Economic Development	This plan identifies strategies that will promote cooperation, collaboration, and the preservation and utilization of the County's assets as an opportunity to distinguish it as a unique place.	The Economic Development Committee with the County Administrator and Economic Development Director coordinate and implement the goals and strategies laid out in the plan.
Highway Improvement Plan	This plan is a subset of the Capital Improvements Plan regarding highway construction and reconstruction projects.	<b>2025</b> projects include: CTH WD from K to CTH HH; Man Mound Rd and CTH T Intersection; CTH C and Stones Pocket Intersection; CTH W from Commerce to STH 136; Stand Rock Rd and CTH A Intersection; Local Bridge Program Design (CTH X, CTH W, CTH HH, CTH PF) <b>2026:</b> W Bridge Replacement; CTH G from STH 23 to CTH JJ <b>2027:</b> PF/CTH I Village of North Freedom; CTH JJ from CTH G to Richland County; CTH HH Bridge; CTH PF Bridge; CTH X Bridge <b>2028:</b> CTH G from CTH JJ to CTH B; CTH DL from STH 113 to STH 136
Management Information Systems Plan	The Management Information Systems (MIS) Plan governs the development and maintenance of both the hardware associated with the County's computer systems, and the software which operates on them. The intent of the plan is to support the continuous improvement and timely update of county systems.	All desktop computers are replaced on a rolling four-year basis, resulting in the replacement of approximately 150 units per year. Servers and network infrastructure are replaced under the MIS Capital Improvements plan, which provides annual funding over a ten-year period.
Sauk County Aging Plan	This plan governs the interaction of state and federal programs directed specifically at older Americans.	The County Aging Plan speaks directly to services offered at the county level for the aging. Objectives of the plan include supporting those with dementia, food insecurity, improving health aging, advocate, and support caregivers.



**Additional Non-Fiscal Policies, Plans and Ordinances**

<b>Plan / Policy</b>	<b>Function</b>	<b>Impacts in 2025 and Beyond</b>
Emergency Management / SARA Planning	This set of planning materials governs the County's disaster preparedness.	The County will continue to use other public and private entities to respond to the release of hazardous materials into the environment.
Continuity of Operations Plan / Continuity of Government	This plan outlines procedures if primary County facilities become unusable and dictates action needed for emergency response.	These intertwined plans help assure resiliency during change, both planned and unplanned.
Solid Waste Long Range Usage Plan	The Long-Range Usage plan delineates the future plan for the usage of the closed Solid Waste site.	The County will continue ongoing environmental monitoring and establish a plan to minimize potential future tax levy impact.
Comprehensive Outdoor Recreational Plan	The recreation plan iterates county services and associated projects, as well as incorporates recreational activities across the county (such as bike trails and the National Parks Ice Age trail) and identifies recreational assets regardless of ownership. It is updated every five years.	The plan investigates the development of additional recreational opportunities on county owned property. The adopted plan makes many recommendations that need to be implemented over time, including purchasing land. The current plan is for the period 2020-2024. A plan update is currently in progress.
Comprehensive Plan	Informs goals and objectives regarding stakeholder views on and about county government and partnership opportunities. By Wisconsin Statute, it should be updated every 10 years.	The comprehensive plan provides a base of information for the development of yearly goals and objectives in departmental areas. The plan is also utilized as a resource when researching public policy decisions. The 2025 budget includes funding for implementation of the plan.
Great Sauk State Trail Cooperative Plan	This plan establishes and articulates a consistent vision for how the Great Sauk State Trail will be used and what message the trail conveys relative to the area's history, geology, and ecology.	2019 was the first full year that Tier 1 and 2 of the trail was open to the public. Planning and construction of the trail will continue beyond 2025 with connections to Devil's Lake State Park, Dane County Walking Iron Trail and ultimately the 400 Trail in the City of Reedsburg.
Baraboo River Corridor Plan	This plan is a partnership between the Village of North Freedom, Village of West Baraboo, City of Baraboo, and Sauk County. This plan will lay the groundwork for future planning efforts and improvements to the Baraboo River Corridor.	Some improvements to the Baraboo River have been made and exploration of funding implementation continues.

# BUDGET SUMMARY

## 2025 Budget Process

Development of a budget for an organization with as many distinct facets as Sauk County is a highly interactive process between multiple stakeholders. The budget is far more than just numbers on a page. It is the primary method by which the County Board sets policy, implements long-term plans and directs the operations of its government. With such broad reaching and crucial purposes, it is vital that adequate time is given to gather input from the various stakeholders, thoroughly examine the ramifications of changes, and thoughtfully assure that the good of the whole is being maintained.

The following graph shows the complex and interactive relationship between these stakeholders.

### Primary Stakeholders in Budget Development

**Public (P):** The electorate in need of services.

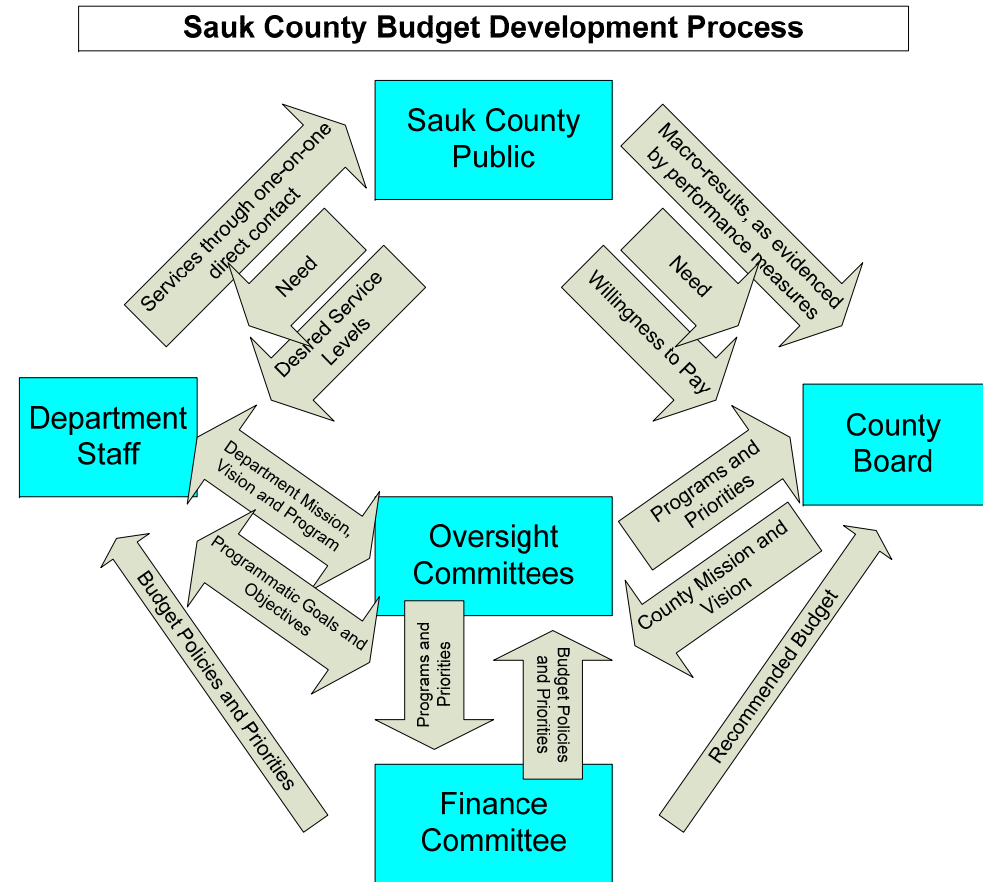
**County Board (CB):** The 31-member body corporate, which adopts the budget and sets the property tax levy.

**Oversight Committees (OS):** Committees of the County Board tasked with conducting more in-depth review of alternatives in program priorities and service provision.

**Finance Committee (Fin):** Committee making a budget recommendation to the County Board.

**Administrator (A):** Develops a framework to manage the budget process and makes a balanced budget recommendation to the Finance Committee, balancing available resources to conflicting priorities.

**Department Heads (DH):** Professionals with detailed knowledge of mandate requirements and capacity to provide given programs.



This “busy” chart highlights the interactive nature of the budget development process. Budget development is by no means linear.

Theoretical budget development translates into a number of specific actions taken by the primary stakeholders. A summary budget calendar shows that a single year's budget development is a yearlong endeavor. Although the budget is in effect for only one year, it is built on prior history and sets the stage for multiple upcoming years. The process starts with a review of previous year

outcomes and performance measures through the annual report. Then, current knowledge is applied to develop the budget year's plans and amounts. Whenever uncertainties are encountered, the guidance is to forecast using the most logical and likely outcome while remaining conservative. No decisions are made without consideration of sustainability into the future.

<b>Summary Budget Development Calendar</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Annual report of prior year results compiled		DH										
Finance, Personnel & Insurance Committee review of budget policies & priorities, timeline			Fin									
County Board Mid-Term Assessment to develop and prioritize strategic issues for upcoming two years (held in odd-numbered years)				CB								
Oversight committee and departmental program review; development of mission, vision, goals, objectives, performance measures				OS, DH								
Capital improvement projects developed						DH						
Departmental and Administrator budget development						A, DH						
Capital improvements team reviews and ranks major projects for upcoming ten-year period							OS					
Technical administrative review of budget submissions								DH				
Administrator review of budget submissions									A			
Finance, Personnel & Insurance Committee proposed budget presented to County Board and public										Fin		
Proposed amendments to Finance, Personnel & Insurance Committee recommendation reviewed										Fin		
Public hearing on proposed budget											CB	
Budget adoption											CB	
Information gathering about public need	P, CB											
Budget monitoring	OS, DH											

A-Administrator    CB-County Board    DH-Department Heads    Fin-Finance Committee    OS-Oversight Committees    P-Public

Budget development begins with articulation and prioritization of Countywide and departmental goals and objectives, accomplished through County Board and committee strategic planning meetings and public forums. The process itself interweaves decisions and discussions between The Administrator, departmental staff, and committees of the Board. Specifics of resource need (personnel levels, equipment, etc.) are initially drafted by department managers based on their detailed knowledge of day-to-day operations and funding sources. Elected officials prepare budget drafts and follow the same process as all other department heads. These budgets are presented to the Administrator, whose role is to deliberate and ultimately provide a balanced County-wide budget to the Finance, Personnel and Insurance Committee. The Administrator and Finance, Personnel and Insurance Committee are tasked with balancing “the big picture” of available funds with all requests and forward a budget recommendation to the full County Board in October. The County Board has one month to review the forwarded recommendation, and the final budget must be adopted in November. There is no requirement that all requests are funded.

#### Amendments after Adoption

Every effort is made to abide by the budget adopted in November; however, new situations can arise that merit amendments. The Sauk County budget process is governed by Wis. Stat. §65.90, as well as the Rules of the Sauk County Board of Supervisors, which states that any expenditure change which deviates from the original

### **2025 Summary Data**

Much of the annual Sauk County budget presentation is directed at department specific detail. This level of detail is intended to provide relatively concise guidance to individual departments and functions in terms of the resources available to fulfill the visions they set forth. It is also appropriate to look at summary data across the entire spectrum of County services to identify trends and impacts, which may not be easily identifiable at the more detailed level.

purpose of the adopted appropriations constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Each proposed change is considered on a case-by-case basis as the need arises.

This amendment process includes transfers requested from the Contingency Fund, as well as additional funds requested to supplement budgeted funds as the result of additional revenues received. A resolution is required to modify the budget.

State law also allows county boards to delegate specific budgetary fund transfer authority powers to its Finance, Personnel and Insurance Committee. The Sauk County Finance, Personnel and Insurance Committee is empowered to authorize transfers between budgeted items within an individual office, agency, or department. However, the Finance, Personnel and Insurance Committee defers exercising this authority through the Rules of the Board.

#### Budgetary Level of Control

Ultimately, the budgetary level of control is the net of revenues and expenses by department. Undue focus on specific line items creates an environment that stifles ingenuity. Focus on specific line items also encourages over-budgeting in each line to guard against potential punishment if that line’s budget is exceeded. Monitoring within categories (such as labor or supplies and services) is considered, but department managers have latitude to alter expenditures that would affect category total budgets.

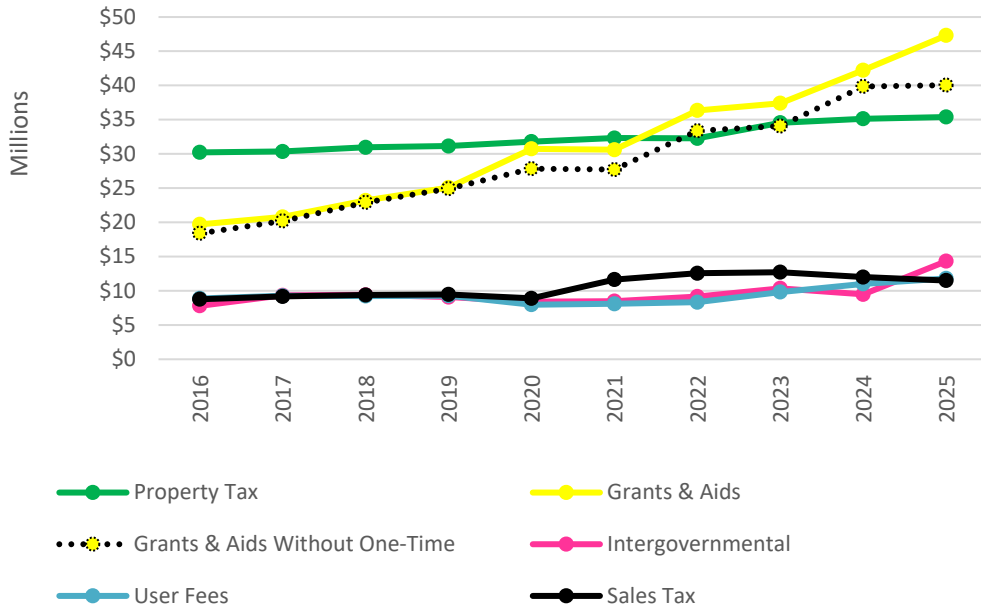
**2025 Adopted Budget by Fund Type**

	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u>
<b>Revenues</b>					
Property Taxes	\$ 19,387,064	\$ 10,912,124	\$ 5,098,504	\$ -	\$ 35,397,692
Other Taxes	825,265	-	-	-	825,265
Sales Tax	11,500,000	-	-	-	11,500,000
Grants & Aids	14,406,379	30,589,391	2,316,880	-	47,312,650
Licenses & Permits	929,860	25,903	-	-	955,763
Fines, Forfeitures & Penalties	336,700	197,500	-	-	534,200
User Fees	1,668,580	933,000	9,192,081	-	11,793,661
Intergovernmental Charges	9,098,440	-	4,678,925	559,905	14,337,270
Donations	2,500	106,700	-	-	109,200
Interest	1,130,566	49,540	225,000	30,000	1,435,106
Rent	831,250	-	-	-	831,250
Bond / Note Proceeds	-	-	-	-	-
Miscellaneous	182,206	30,300	-	-	212,506
Transfers from Other Funds	341,500	-	4,191,017	-	4,532,517
Use of Fund Balance	<u>12,630,503</u>	<u>358,232</u>	<u>3,321,450</u>	<u>-</u>	<u>16,310,185</u>
<b>Total Revenues</b>	<b>73,270,813</b>	<b>43,202,690</b>	<b>29,023,857</b>	<b>589,905</b>	<b>146,087,265</b>
<b>Expenses / Expenditures</b>					
Wages & Salaries	23,120,275	12,403,200	10,100,122	-	45,623,597
Labor Benefits	8,935,820	4,290,886	3,664,478	-	16,891,184
Supplies & Services	14,649,522	26,235,324	9,156,650	571,418	50,612,914
Debt Service - Principal	-	-	2,855,000	-	2,855,000
Debt Service - Interest & Charges	-	-	1,336,017	-	1,336,017
Capital Outlay	22,374,179	156,780	1,686,590	-	24,217,549
Transfers to Other Funds	4,191,017	116,500	225,000	-	4,532,517
Addition to Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,487</u>	<u>18,487</u>
<b>Total Expenditures</b>	<b>73,270,813</b>	<b>43,202,690</b>	<b>29,023,857</b>	<b>589,905</b>	<b>146,087,265</b>
<b>Net Change in Fund Balances</b>	<b>(12,630,503)</b>	<b>(358,232)</b>	<b>(3,321,450)</b>	<b>18,487</b>	<b>(16,291,698)</b>
Estimated January 1 Fund Balances	<u>55,015,497</u>	<u>8,996,528</u>	<u>28,562,129</u>	<u>1,015,405</u>	<u>93,589,559</u>
Estimated December 31 Fund Balances	<u>\$ 42,384,994</u>	<u>\$ 8,638,296</u>	<u>\$ 25,240,679</u>	<u>\$ 1,033,892</u>	<u>\$ 77,297,861</u>

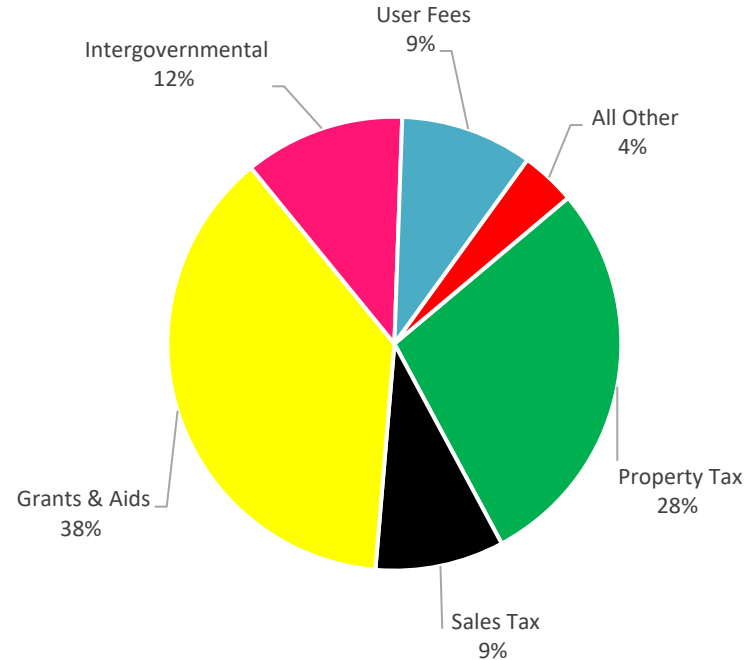
## Revenues

Revenue streams outside the property tax levy and fund balances are pursued to the greatest extent possible. The acceptance of outside funding that obligates the County to additional expense, either cash or efforts, is scrutinized. The County seeks to diversify its revenues so as not to limit the dependence on one or only a few sources.

### Revenue Trends by Category 2016- 2025



### Relative Size of Major Revenues 2025 Budget



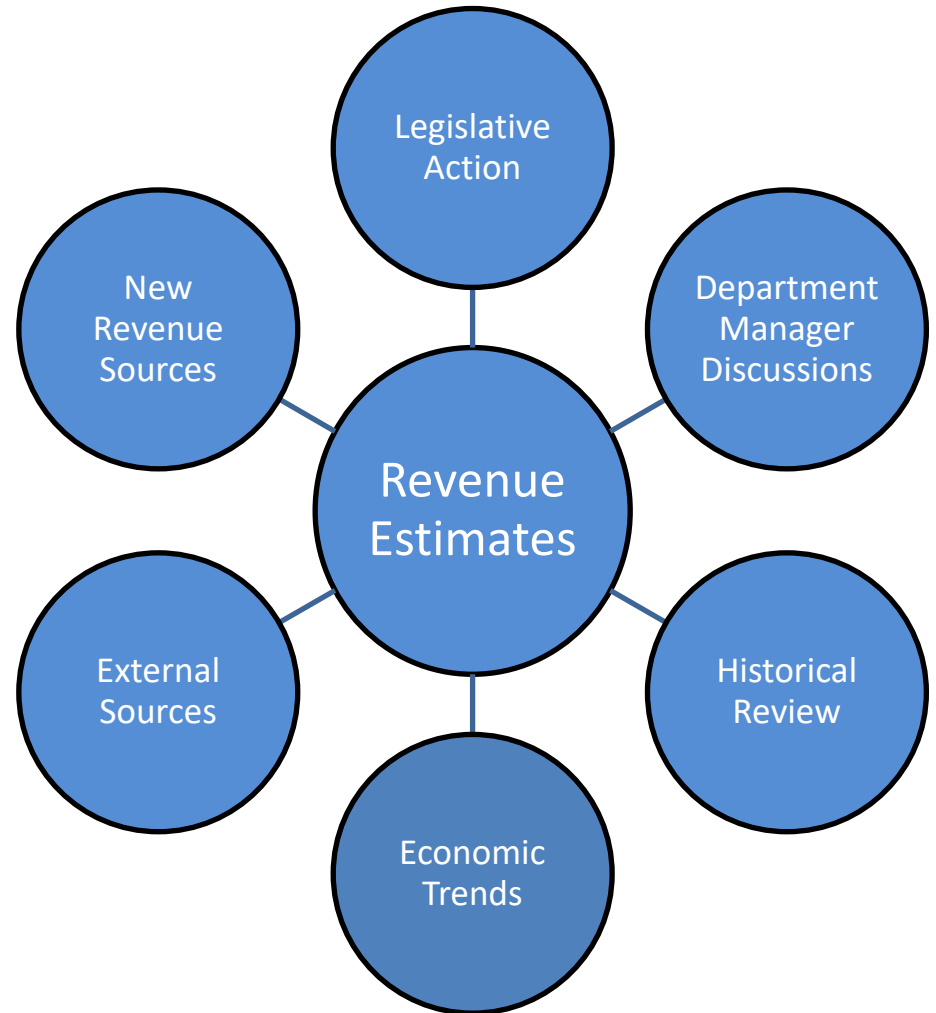
The Revenue Trends chart shows by category how countywide major revenue sources have changed over time and provides a pictorial view of the revenue relationships. Of greatest note is the relationship between grants and aids, when excluding one-time grants and aids, and property tax levels. 2022-2025 increased grant funds related one-time grants from the American Recovery Plan Act (ARPA) and 2025 Federal Transportation Alternatives Grant.

All Other includes: Miscellaneous Revenues, Licenses and Permits, Fines and Forfeitures, Interest, Rent, Other Taxes and Donations. Categories not included are: Transfers, Bond/Note/Lease Proceeds, and Use of Fund Balance. These revenues are not included because they are erratic by nature.

## Estimated Revenue Assumptions

Several factors are considered when making the revenue estimates included in the budget. The general assumptions follow, but every revenue line is scrutinized as the budget is drafted.

1. **Legislative Action:** Monitoring the state legislature is a key factor in considering the amount of assistance the State of Wisconsin will provide local governments.
2. **Department Manager Discussions:** Discussions with department heads during the budget process provide vital information to the expectation of revenue streams related directly to their areas of expertise.
3. **Historical Review:** A review of previous years' revenue to assist in the prediction of trends or cyclical flows of revenue streams are considered in making revenue projections.
4. **Economic Trends:** The local economic condition is considered when making projections.
5. **External Sources:** Information from surrounding communities, financial advisors, key vendors and other reliable third parties are considered in making revenue projections.
6. **New Revenue Sources:** Research and analysis of new and existing cost and fee structures for continued feasibility is employed.





## Overview of Major Revenues

### Introduction

Revenue estimation is a key component in constructing the annual budget, as well as considering the future budget beyond the one-year timeframe. The overall approach is to make realistic, yet conservative projections based on the best information available at the time. The approach is to consider total fund revenues as a “basket” of individual revenues, each with its own history of predictability, stability, or volatility. The actual collection of individual revenue sources is expected to vary from the estimate.

The methods used are a combination of trend analyses, statistical techniques, forecasting from outside experts, and common sense. Where appropriate, computer models have been developed and information is tracked to provide updated projections.

Although Sauk County is very stable, macroeconomic trends such as inflation, unemployment, and the real estate market do affect the County’s financial condition. Other independent variables such as weather, and the business community’s workforce also affect collections. Special attention is focused on the major revenue sources, which comprise the County’s budget.

Fund (In expenditure magnitude order)	Property Tax	Sales Tax	Grants & Aids	Intergov- ernmental	User Fees	Use of Fund Balance & Transfers	All Other
General	\$\$\$\$\$\$\$\$	\$\$\$\$	\$\$\$\$\$\$	\$\$\$\$	\$	\$\$\$\$\$\$	\$\$
Human Services	\$\$\$\$		\$\$\$\$\$\$\$\$\$\$		\$	\$	\$
Health Care Center	\$			\$	\$\$\$\$	\$\$\$	\$
Highway	\$\$		\$	\$\$	\$	\$	\$
ADRC	\$		\$		\$	\$	\$
Land Records	\$		\$		\$	\$	
Workers Compensation				\$			
Landfill Remediation						\$	\$
Jail Assessment							\$
Insurance				\$			\$
Dog License							\$
CDBG-Housing Rehab							\$
Drug Seizures			\$				

### Magnitude of Revenues by Fund

(in millions)

\$	\$0 to \$2.5
\$\$	\$2.5 to \$5.0
\$\$\$	\$5.0 to \$7.5
\$\$\$\$	\$7.5 to \$10.0
\$\$\$\$\$	\$10.0 to \$12.5
\$\$\$\$\$\$	\$12.5 to \$15.0
\$\$\$\$\$\$\$	\$15.0 to \$17.5
\$\$\$\$\$\$\$\$	\$17.5 to \$20.0

### Property Tax Levy

<b>Description</b>	A levy on real property owners within Sauk County based on equalized valuation. The property tax dollars include general purpose levy dollars, as well as special purpose levies such as bridge and library aids that may not be levied equally over all municipalities. Exemptions from the levy may apply to eligible governmental and not-for-profit entities. The property tax levy is the revenue source most under the control of the Board of Supervisors. In its simplest form, the amount of the levy is determined by estimating the amount of anticipated cost of providing services and subtracting the anticipated revenues from other sources.																																																									
<b>Authorizations</b>	Wis. Stats. §65.90 – Municipal budgets. Wis. Stats. §66.0602 – Local levy limits. Wis. Stats. §74.47(1) – Interest on delinquent taxes of 1.0 percent per month. Sauk County Code of Ordinances §30.05 – Penalty on delinquent taxes of 0.5 percent per month.																																																									
<b>Source</b>	Real and certain personal property owners in Sauk County.																																																									
<b>Use</b>	Generally expendable at the County’s discretion. Special purpose levies for bridge aid, libraries, and veterans’ service may only be used for those specific purposes.																																																									
<b>Payment</b>	Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the County, taxes are collected for and remitted to the State and municipal governments, the local school districts and technical colleges. The first half installment is due by January 31 and is paid to the municipal (town, village, or city) treasurers. These treasurers retain their municipalities’ share and remit the remainder to the county for further distribution. All property taxes after January 31 are paid to the County, with the second and final installment due July 31. Tax collections become the responsibility of the County, and all other taxing jurisdictions receive the full amount of their taxation. The County may charge interest and penalty totaling 1.5% per month. After three years delinquency, the County may acquire ownership of properties.																																																									
<b>Expiration</b>	None. Wis. Stats. §59.605, the tax levy rate limit, was eliminated with 2013 Act 20, the 2013-2015 State budget.																																																									
<b>History</b>  (2024 and 2025 are budgeted numbers)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Amount</th> <th style="text-align: right;">Amount Over/(Under) Levy Limit</th> </tr> </thead> <tbody> <tr><td>2016</td><td style="text-align: right;">30,227,641</td><td style="text-align: right;">(0)</td></tr> <tr><td>2017</td><td style="text-align: right;">30,350,425</td><td style="text-align: right;">(0)</td></tr> <tr><td>2018</td><td style="text-align: right;">30,969,018</td><td style="text-align: right;">(43,526)</td></tr> <tr><td>2019</td><td style="text-align: right;">31,147,693</td><td style="text-align: right;">(0)</td></tr> <tr><td>2020</td><td style="text-align: right;">31,789,540</td><td style="text-align: right;">(0)</td></tr> <tr><td>2021</td><td style="text-align: right;">32,307,559</td><td style="text-align: right;">(9,278)</td></tr> <tr><td>2022</td><td style="text-align: right;">30,894,764</td><td style="text-align: right;">(0)</td></tr> <tr><td>2023</td><td style="text-align: right;">34,548,383</td><td style="text-align: right;">(0)</td></tr> <tr><td>2024</td><td style="text-align: right;">35,124,280</td><td style="text-align: right;">(0)</td></tr> <tr><td>2025</td><td style="text-align: right;">35,397,692</td><td style="text-align: right;">(0)</td></tr> </tbody> </table>	Year	Amount	Amount Over/(Under) Levy Limit	2016	30,227,641	(0)	2017	30,350,425	(0)	2018	30,969,018	(43,526)	2019	31,147,693	(0)	2020	31,789,540	(0)	2021	32,307,559	(9,278)	2022	30,894,764	(0)	2023	34,548,383	(0)	2024	35,124,280	(0)	2025	35,397,692	(0)	<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th>Year</th> <th>Amount (in millions)</th> </tr> </thead> <tbody> <tr><td>2016</td><td>\$30.23</td></tr> <tr><td>2017</td><td>\$30.35</td></tr> <tr><td>2018</td><td>\$30.95</td></tr> <tr><td>2019</td><td>\$31.15</td></tr> <tr><td>2020</td><td>\$31.79</td></tr> <tr><td>2021</td><td>\$32.31</td></tr> <tr><td>2022</td><td>\$30.98</td></tr> <tr><td>2023</td><td>\$34.51</td></tr> <tr><td>2024</td><td>\$35.12</td></tr> <tr><td>2025</td><td>\$35.40</td></tr> </tbody> </table>		Year	Amount (in millions)	2016	\$30.23	2017	\$30.35	2018	\$30.95	2019	\$31.15	2020	\$31.79	2021	\$32.31	2022	\$30.98	2023	\$34.51	2024	\$35.12	2025	\$35.40
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<b>Assumptions &amp; Future Expectations</b>	2005 was the first year that property taxes exceeded grants and aids as a revenue source, a trend that has continued year since except for elevated one-time grant funding in 2021-2025 due to COVID-19 pandemic response American Rescue Plan Act one-time funds. Levy limits imposed at the State level are expected to continue indefinitely.																																																									

### Sales Tax

<b>Description</b>	County option sales tax of 0.5% “piggy-backed” on the Wisconsin sales tax of 5.0%. Enacted by Sauk County April 1, 1992.																																													
<b>Authorizations</b>	Wis. Stats. Chapter 77, Subchapter V. Sauk County Code of Ordinances §43.04.																																													
<b>Source</b>	Purchases (as defined by the State of Wisconsin) within Sauk County. Exemptions from the tax may apply to eligible governmental and not-for-profit entities.																																													
<b>Use</b>	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>Payment</b>	The State of Wisconsin collects and administers the sales tax on the County’s behalf. After retaining an administration fee of 1.75%, the State forwards the County’s portion of sales tax collections monthly.																																													
<b>Expiration</b>	None.																																													
<b>History</b>  (2024 and 2025 are budgeted numbers)	<table border="1"> <thead> <tr> <th><u>Year</u></th> <th><u>Amount</u></th> </tr> </thead> <tbody> <tr><td>2016</td><td>8,764,687</td></tr> <tr><td>2017</td><td>9,172,923</td></tr> <tr><td>2018</td><td>9,383,467</td></tr> <tr><td>2019</td><td>9,460,672</td></tr> <tr><td>2020</td><td>8,890,889</td></tr> <tr><td>2021</td><td>11,636,263</td></tr> <tr><td>2022</td><td>12,558,823</td></tr> <tr><td>2023</td><td>12,723,457</td></tr> <tr><td>2024</td><td>11,055,489</td></tr> <tr><td>2025</td><td>11,500,000</td></tr> </tbody> </table>	<u>Year</u>	<u>Amount</u>	2016	8,764,687	2017	9,172,923	2018	9,383,467	2019	9,460,672	2020	8,890,889	2021	11,636,263	2022	12,558,823	2023	12,723,457	2024	11,055,489	2025	11,500,000	<table border="1"> <thead> <tr> <th>Year</th> <th>Amount (Millions)</th> </tr> </thead> <tbody> <tr><td>2016</td><td>\$8.76</td></tr> <tr><td>2017</td><td>\$9.17</td></tr> <tr><td>2018</td><td>\$9.38</td></tr> <tr><td>2019</td><td>\$9.46</td></tr> <tr><td>2020</td><td>\$8.89</td></tr> <tr><td>2021</td><td>\$11.64</td></tr> <tr><td>2022</td><td>\$12.56</td></tr> <tr><td>2023</td><td>\$12.72</td></tr> <tr><td>2024</td><td>\$11.06</td></tr> <tr><td>2025</td><td>\$11.50</td></tr> </tbody> </table>	Year	Amount (Millions)	2016	\$8.76	2017	\$9.17	2018	\$9.38	2019	\$9.46	2020	\$8.89	2021	\$11.64	2022	\$12.56	2023	\$12.72	2024	\$11.06	2025	\$11.50
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<b>Assumptions &amp; Future Expectations</b>	With its strong tourism base in the Wisconsin Dells and Lake Delton vacation area, Sauk County maintains large sales tax collections considering it is primarily rural. 2020 sales tax collections dropped sharply in response to suppressed tourism and spending due to the COVID-19 pandemic. Due to this line item’s potential volatility and general economic conditions, the County based the 2024 estimate conservatively low using the work of Forward Analytics, the research arm of the Wisconsin Counties Association. The 2025 estimate remains conservative, however, it has increased significantly from 2020 since the first portion of 2024 collections are strong.																																													

### Grants & Aids

<b>Description</b>	Dollars received from the State, Federal or other local governments, whether from aid formulas or applied for programs. Rarely, private grantors extend funds as well.																																													
<b>Authorizations</b>	Multiple variations by agency and type of grant.																																													
<b>Source</b>	There are around 50 Federal programs and around 75 State programs. Many State programs are in tandem with Federal programs, and nearly all Federal programs are administered by the State.																																													
<b>Use</b>	Nearly all grants and aids are segregated for the provision of specific services, with the largest receipts funding public health, child support, human services, and highway activities. Shared revenues of \$801,232 from the State are discretionary grants and aids.																																													
<b>Payment</b>	Varies by grant. Most grants are received after expenditure has been made and reports have been filed. Some provide for an advance of funds early in the year which are taken back late in the year. A very few grants are received in equal monthly or quarterly installments.																																													
<b>Expiration</b>	None.																																													
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<b>Assumptions &amp; Future Expectations</b>	<p>Each grant is examined based on its particular set of facts and assumptions considering pending changes from the Federal and State levels. Emphasis is placed on reviewing the degree to which the service provided is mandated and the amount of matching funds or time are needed.</p> <p>The continued erosion of grant and aids funding relative to rising expenditures puts pressure on local governments to maintain essential services, particularly with property tax levy limits. The discretionary shared revenue aid stayed relatively unchanged. However, beginning in 2024 a new supplemental shared revenue was allocated to the county \$841,258 and for 2025 \$860,607. Also includes a one-time \$5,587,673 Transportation Alternatives Program grant for construction of a Wisconsin River Bike/Pedestrian bridge.</p>																																													

### Intergovernmental

<b>Description</b>	Charges between Sauk County departments for services, and in some cases between the County and other governments. With the exception of the Highway, Workers Compensation and Insurance Funds, the County does not extensively use internal service funds. A number of administrative or overhead costs are, however, "charged back" to operating departments.																																													
<b>Authorizations</b>	Payments from various Federal, State and other governmental agencies.																																													
<b>Source</b>	The five largest are charges for Highway maintenance and repairs; Management Information System (MIS) operation, maintenance and replacement of the components of the County's computer network; court security provided by the Sheriff's Department to the Courthouse; home delivered meals preparation provided by the Health Care Center for the Aging & Disability Resource Center (new in 2016); and self-insured workers compensation charges based on State insurance rates.																																													
<b>Use</b>	By allocating expenses between departments, the user departments are often able to claim additional costs against grants, gaining more funds for the County.																																													
<b>Payment</b>	Most charges are calculated by the Accounting Department and charged via the payroll system or through journal entries.																																													
<b>Expiration</b>	None.																																													
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<b>Assumptions &amp; Future Expectations</b>	Highway charges are based on scheduled highway projects and projected costs for materials. MIS charges are based on review of specific equipment or programming projects detailed by department, a decrease of \$256,000. Court security charges are based on the actual costs of staff assigned to those tasks. Sauk County is self-insured for workers' compensation, and there have been favorable losses allowing for low, stable rates charged to departments. County jail rental revenues are increased in 2025 by \$274,00 to \$1,061,000 due to expected US Marshall inmates and rate increase in 2025. Additional funding from municipal and county partners for the Wisconsin River Bike/Pedestrian bridge total \$4,577,000 a decrease of \$3,538,955 from 2024. The remaining intergovernmental charges are based on historical averages.																																													

### User Fees

<b>Description</b>	This category represents a wide range of sources, typically payments received for direct service provision.																																													
<b>Authorizations</b>	Some, such as fees received by the Register of Deeds, are set by state statute and changes reflect the anticipation of changes in volume of activity. Others, such as outpatient services provided by the Human Services Department and charges for care at the County's nursing home, have no direct statutory limit, but are in reality limited by the Medicaid and Medicare reimbursement rates.																																													
<b>Source</b>	Two-thirds of the revenues in this category come from fees charged at the County's nursing home.																																													
<b>Use</b>	User fees offset the costs of providing specific services.																																													
<b>Payment</b>	Fees are generally collected at the time a service is provided.																																													
<b>Expiration</b>	None.																																													
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<b>Assumptions &amp; Future Expectations</b>	<p>Projections are based on expectations of patients served at the nursing home, as well as the type of services they receive and their payer source. Clerk of Courts fee projections are based on past trends, considering increased use of municipal courts, which decrease the County's fee collections. Register of Deeds filing fees are based on past trends as well, while considering economic conditions. Finally, Sheriff's Department fees for civil process are based on historical service use., while fees projected from charges for electronic monitoring remain relatively static given that the program has reached maximum capacity without adding more staff for monitoring.</p> <p>Discretionary user fees are reviewed on an annual basis to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other municipalities in the County or to other counties in the state, and d) if there are any services that are being provided without charge for which we should be charging a fee. Reliance on user fees is expected to continue, if not increase slightly as grants and aids decrease.</p> <p>In 2020, the nursing home limited admissions to protect existing patients and staff from the COVID-19 pandemic. While still limiting admissions due to the healthcare staffing shortage, 2024 and 2025 budget includes an increased Medicaid rate.</p>																																													

### All Other

<b>Description</b>	This category represents a wide range of sources, including Other Taxes, Licenses & Permits, Fines & Forfeitures, Donations, Interest, Rent, and Miscellaneous. It excludes Transfers Between Funds and Uses of Fund Balance.																							
<b>Authorizations</b>	Other taxes, licenses and permits, and fines and forfeitures are generally authorized by multiple Wisconsin statutes and the Sauk County Code of Ordinances.																							
<b>Source</b> (Primary listed)	<p>Other taxes: Interest and penalties on delinquent property taxes and real estate transfer taxes.</p> <p>Licenses &amp; Permits: Land Resources &amp; Environment land use and sanitary permits; and Environmental Health retail food inspections.</p> <p>Fines &amp; Forfeitures: Clerk of Courts fines for traffic and other violations.</p> <p>Donations: ADRC home delivered and congregate meal programs and health department services.</p> <p>Interest: Interest earned on around \$65 million of invested funds. Also, interest repayment on revolving loan fund loans.</p> <p>Rent: Revenues from communication tower and fiber optic contracts.</p> <p>Miscellaneous: Principal repayment on Community Development Block Grants. Interest on delinquent fines.</p>																							
<b>Use</b>	Offsets the costs of overall County management and statutory obligations.																							
<b>Payment</b>	Varies by category.																							
<b>Expiration</b>	None.																							
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<b>Assumptions &amp; Future Expectations</b>	The economy plays a major role in many of the revenues of this category. Interest on invested cash was low for many years, rebounded in 2018-2019, with drastic interest rate drops 2020-2022. Interest rates rebounded again in 2023 and are holding steady 2024. Other taxes have declined as collections of delinquent property taxes have remained strong. Rent remains steady through use of the County's fiber optic network communications towers.																							



**Transfers from Other Funds** - It is both appropriate and necessary to transfer from one fund type to another based on the purposes of both the donor and recipient fund. Projections in this category are for specific, known events.

Donor Fund	Recipient Fund	Purpose	Amount
Health Care Center	General Fund	Recognition of interfund interest	\$75,000
Highway	General Fund	Recognition of interfund interest	\$150,000
Human Services	General Fund	Recognition of interfund interest	\$6,500
Jail Assessment	General Fund	Transfer of assessments to be used for jail improvements	\$110,000
General Fund	Health Care Center	Transfer of sales tax for payment of existing debt service	\$1,114,952
General Fund	Highway	Transfer of sales tax for payment of existing debt service	\$3,076,065
<b>Total</b>			<b>\$4,532,517</b>

**Bond/Note Proceeds** – Debt is issued to fund major capital projects for which outside funding or accumulated fund balances are not adequate to fund the project. Further, Sauk County refinances existing debt to take advantage of favorable, lower interest rates when possible. In 2022 debt was issued for replacement of the main highway facilities. In 2027 Health Care Center debt will be paid in full.

**Use of Fund Balance** - Sauk County maintains balances necessary for the County's business purposes 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 received in one year to be expended in the next to complete the purpose for which funds were received.

2025 fund balance use detail can be found in the Tables and Charts section of this book.

Projected uses of fund balance are **never for operations**.

Fund	Nonrecurring Capital Outlay	Contingency Fund	Vacancy & Turnover	Continuing Programs	Totals
General	\$9,256,302	\$350,000	\$2,000,000	\$1,024,201	<b>\$12,630,503</b>
Highway	1,000,000				<b>1,000,000</b>
Health Care Center	1,221,450		1,100,000		<b>2,321,450</b>
Aging & Disability Resource Center				100,000	<b>100,000</b>
Landfill Remediation				75,925	<b>75,925</b>
Land Records Modernization				95,679	<b>95,679</b>
<b>Total</b>	<b>\$11,477,752</b>	<b>\$350,000</b>	<b>\$3,100,000</b>	<b>\$1,382,433</b>	<b>\$16,310,185</b>

**Revenues by Fund**

<b>Fund</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Amended Budget</b>	<b>2025 Budget</b>	<b>2025 Change from 2024</b>	
							<b>Amended Budget</b>	<b>%</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
<b><u>General Fund</u></b>								
General (Major Fund)	\$ 45,090,444	\$ 46,517,184	\$ 48,232,444	\$ 56,568,576	\$ 65,696,551	\$ 60,640,310	\$ (5,056,241)	-7.70%
<b><u>Special Revenue Funds</u></b>								
Aging & Disability Resource Center	\$ 2,519,511	\$ 2,793,425	\$ 2,790,299	\$ 2,767,483	\$ 2,891,949	\$ 3,033,369	\$ 141,420	4.89%
Alice in Dairyland	-	-	-	-	-	-	-	--
Baraboo Range	-	-	-	-	-	-	-	--
CDBG-Emergency Assistance Progr	-	-	-	-	-	-	-	--
CDBG-Flood Relief Small Business	-	-	-	-	-	-	-	--
CDBG-Housing Rehabilitation	47,691	65,342	15,607	14,696	20,000	20,000	-	0.00%
CDBG-Economic Devel Revolving I	-	-	607,763	84,732	-	-	-	--
Dog License	25,499	26,874	24,431	23,358	25,903	25,903	-	0.00%
Drug Seizures	3,945	3,174	876	30,386	13,840	13,840	-	0.00%
Human Services (Major Fund)	25,124,270	27,306,782	30,339,422	33,518,362	33,869,362	38,672,537	4,803,175	14.18%
Jail Assessment	99,632	103,478	97,110	99,246	110,000	110,000	-	0.00%
Land Records Modernization	498,886	660,502	722,515	708,198	740,475	925,809	185,334	25.03%
Landfill Remediation	43,998	7,273	62,149	237,874	33,000	43,000	10,000	30.30%
<b>Subtotal Special Revenue Funds</b>	<b>\$ 28,363,432</b>	<b>\$ 30,966,851</b>	<b>\$ 34,660,173</b>	<b>\$ 37,484,335</b>	<b>\$ 37,704,529</b>	<b>\$ 42,844,458</b>	<b>\$ 5,139,929</b>	<b>13.63%</b>
<b><u>Debt Service Fund</u></b>								
Debt Service (Major Fund)	\$ 1,471,753	\$ 1,485,828	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b><u>Proprietary Funds</u></b>								
Health Care Center	\$ 10,044,153	\$ 9,123,421	\$ 9,623,832	\$ 12,034,690	\$ 19,915,682	\$ 14,247,265	\$ (5,668,417)	-28.46%
Highway	10,402,572	10,602,539	12,169,497	13,172,013	11,406,587	11,455,142	48,555	0.43%
<b>Subtotal Enterprise Funds</b>	<b>\$ 20,446,725</b>	<b>\$ 19,725,960</b>	<b>\$ 21,793,329</b>	<b>\$ 25,206,703</b>	<b>\$ 31,322,269</b>	<b>\$ 25,702,407</b>	<b>\$ (5,619,862)</b>	<b>-17.94%</b>
<b><u>Internal Service Funds</u></b>								
Insurance	\$ 68,816	\$ 59,805	\$ 74,295	\$ 83,451	\$ 118,247	\$ 93,487	\$ (24,760)	-20.94%
Workers Compensation	370,239	424,061	408,862	226,744	353,477	496,418	142,941	40.44%
<b>Subtotal Internal Service Funds</b>	<b>\$ 439,055</b>	<b>\$ 483,866</b>	<b>\$ 483,157</b>	<b>\$ 310,195</b>	<b>\$ 471,724</b>	<b>\$ 589,905</b>	<b>\$ 118,181</b>	<b>25.05%</b>
<b>GRAND TOTAL</b>	<b>\$ 95,811,409</b>	<b>\$ 99,179,688</b>	<b>\$ 105,169,104</b>	<b>\$ 119,569,809</b>	<b>\$ 135,195,073</b>	<b>\$ 129,777,080</b>	<b>\$ (5,417,993)</b>	<b>-4.01%</b>

Excludes budgeted use of fund balances and retained earnings.

### Expenses by Fund

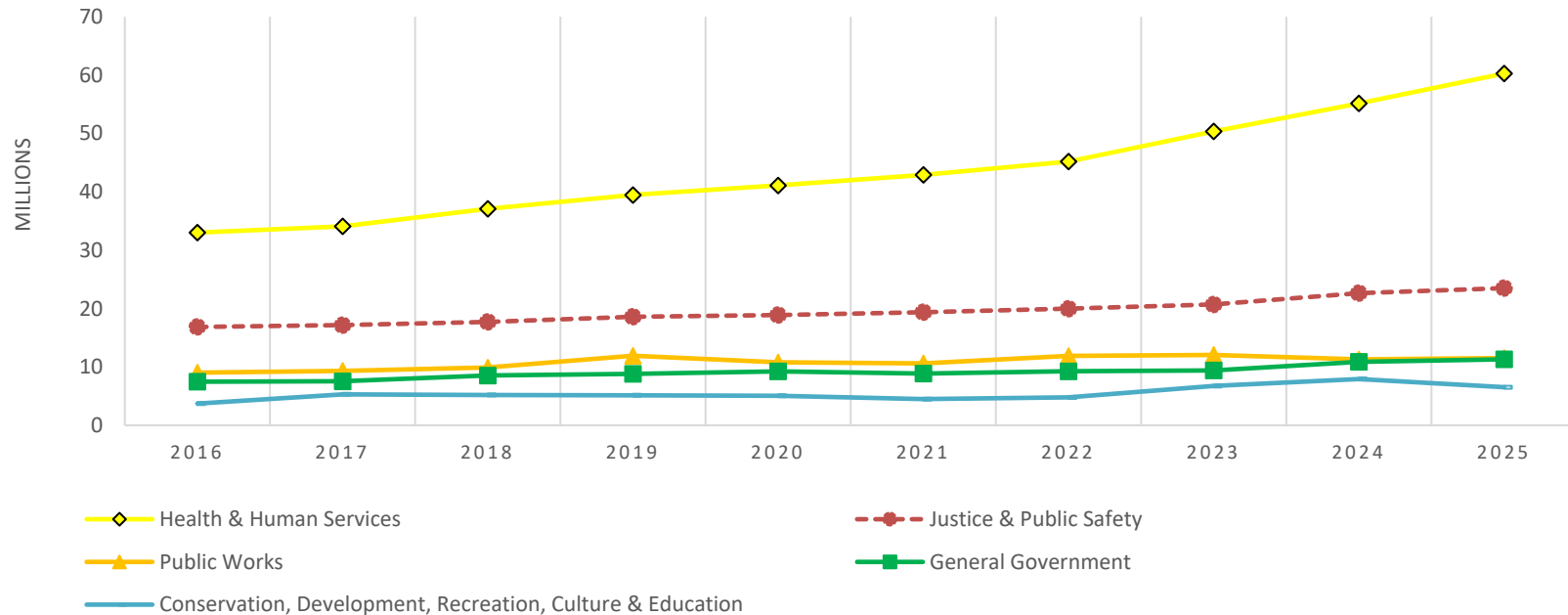
Fund	2022			2024		2025		2025 Change from 2024	
	Actual	Actual	Actual	Amended Budget	Budget	\$	%		
<b>General Fund</b>									
General (Major Fund)	\$ 42,446,844	\$ 45,608,394	\$ 48,905,261	\$ 86,607,972	\$ 73,270,813	\$ (13,337,159)	-15.40%		
<b>Special Revenue Funds</b>									
Aging & Disability Resource Center	\$ 2,410,784	\$ 2,711,356	\$ 2,794,477	\$ 3,165,750	\$ 3,133,369	\$ (32,381)	-1.02%		
CDBG-Housing Rehabilitation	72,086	1,030	23,619	20,000	20,000	0	0.00%		
CDBG-Revolving Loans	52,062	638,242	85	0	0	0	--		
Dog License	24,803	26,564	24,040	25,903	25,903	0	0.00%		
Drug Seizures	20,681	11,578	33,326	13,840	13,840	0	0.00%		
Human Services (Major Fund)	28,087,367	29,713,506	34,001,062	34,109,522	38,759,165	4,649,643	13.63%		
Jail Assessment	103,478	97,110	110,000	110,000	110,000	0	0.00%		
Land Records Modernization	615,948	669,226	716,856	836,021	1,021,488	185,467	22.18%		
Landfill Remediation	77,904	80,799	102,304	110,925	118,925	8,000	7.21%		
<b>Subtotal Special Revenue Funds</b>	\$ 31,465,113	\$ 33,949,411	\$ 37,805,769	\$ 38,391,961	\$ 43,202,690	\$ 4,810,729	12.53%		
<b>Debt Service Fund</b>									
Debt Service (Major Fund)	\$ 1,862,094	\$ -	\$ -	\$ -	\$ -	\$ -	--		
<b>Proprietary Funds</b>									
Health Care Center	\$ 7,659,140	\$ 7,287,068	\$ 8,392,275	\$ 14,221,236	\$ 13,492,650	\$ (728,586)	-5.12%		
Highway	\$ 10,512,839	\$ 13,046,614	\$ 13,198,522	\$ 21,858,740	\$ 15,531,207	\$ (6,327,533)	-28.95%		
<b>Subtotal Proprietary Funds</b>	\$ 18,171,979	\$ 20,333,682	\$ 21,590,797	\$ 36,079,976	\$ 29,023,857	\$ (7,056,119)	-19.56%		
<b>Internal Service Funds</b>									
Insurance	\$ 67,653	\$ 60,166	\$ 65,065	\$ 70,300	\$ 75,000	\$ 4,700	6.69%		
Workers Compensation	\$ 220,979	\$ 188,641	\$ 606,488	\$ 353,477	\$ 496,418	\$ 142,941	40.44%		
<b>Subtotal Internal Service Funds</b>	\$ 288,632	\$ 248,807	\$ 671,553	\$ 423,777	\$ 571,418	\$ 147,641	34.84%		
<b>GRAND TOTAL</b>	<b>\$ 94,234,662</b>	<b>\$ 100,140,294</b>	<b>\$ 108,973,380</b>	<b>\$ 161,503,686</b>	<b>\$ 146,068,778</b>	<b>\$ (15,434,908)</b>	<b>-9.56%</b>		

Excludes budgeted addition to fund balances and retained earnings.

# Expenses

Expenses tend to be far more predictable than revenues. Expenses are also more controllable than revenues. Many expenses also follow the existence of grants and aids revenues. The most useful analysis of changes in expenditure patterns over time is by functional grouping of ongoing expenditures. While function-specific and department-specific data are presented in the more detailed section of the budget, changes in expenditures over time are helpful in isolating expenditure patterns. (Functional detail and detailed descriptions are included on the division tabs by functional area). The data for 2016 to 2026 represent actual expenditures, and 2024 and 2025 represent budgeted expenditures. Tabular summaries of each expenditure function and category are included in the Tables and Charts section at the rear of this budget document.

### Expenditure Trends By Major Functional Category



### **Gross Expenditures by Functional Area**

**Health and human services** continue to lead the expenditures made by the County. Increased programs such as Comprehensive Community Services, Nurse Family Partnership and substance abuse and mental health services grants have resulted in increased costs (and related revenues) in this area significantly. Starting in 2020, expenditures are also increased sharply for COVID-19 response. For 2023, the Justice, Diversion, & Support department was combined with Human Services to combine resources to help individuals change the direction of their lives.

**Justice and public safety** expenditures have moderate increases over the last ten years, averaging an increase of about 3.78% per year over the last ten years.

**Public works** expenditures had shown a decrease in recent years due to decreases in state and federal funding. A flood event in Sauk County also generated large expenditures in 2018 and 2019. The County remains committed to not deferring maintenance on its roads. Debt was issued in 2022 for construction of new Highway facilities. Debt payments began April of 2023. Facilities were completed in 2024.

**General government** expenditures are highly comprised of wages and benefits. The classification and compensation study of 2023 generated large increases in this functional area. The 2024 budget included the implemented wages of the classification and compensation study.

**Conservation, development, recreation, culture and education** expenditures have steadily increased. Greater emphasis has focused on developing Sauk County as a superior place to work, live and play, not just a tourist destination. Funding for parks and

recreation trails has increased, as well as staff to help coordinate community development. 2024 and 2025 budget includes a partnership with other local government to construct a recreational bridge for pedestrians, bicycles and snowmobiles to join two trails.

**Debt** is only issued for specific major capital projects. Care is taken in the structure of the repayment schedules and taxation to keep annual principal, and interest totals stable to aid in a level tax. Outstanding bond issues relate to construction of the law enforcement center (repayment complete in 2021) and construction of the Health Care Center (repayment complete in 2027). The 2023 budget includes 2022 debt issuance of \$45 million to construct and equip new Highway facilities. Debt is not issued for routine capital expenditures or highway maintenance.

**Capital outlay** expenditures include routine replacements such as computers and vehicles, as well as large projects such as roof repairs, building security or carpet replacement. Emphasis is placed on analysis of future operating costs related to capital acquisitions.

**Expenditures of Property Tax Levy by Functional Area**

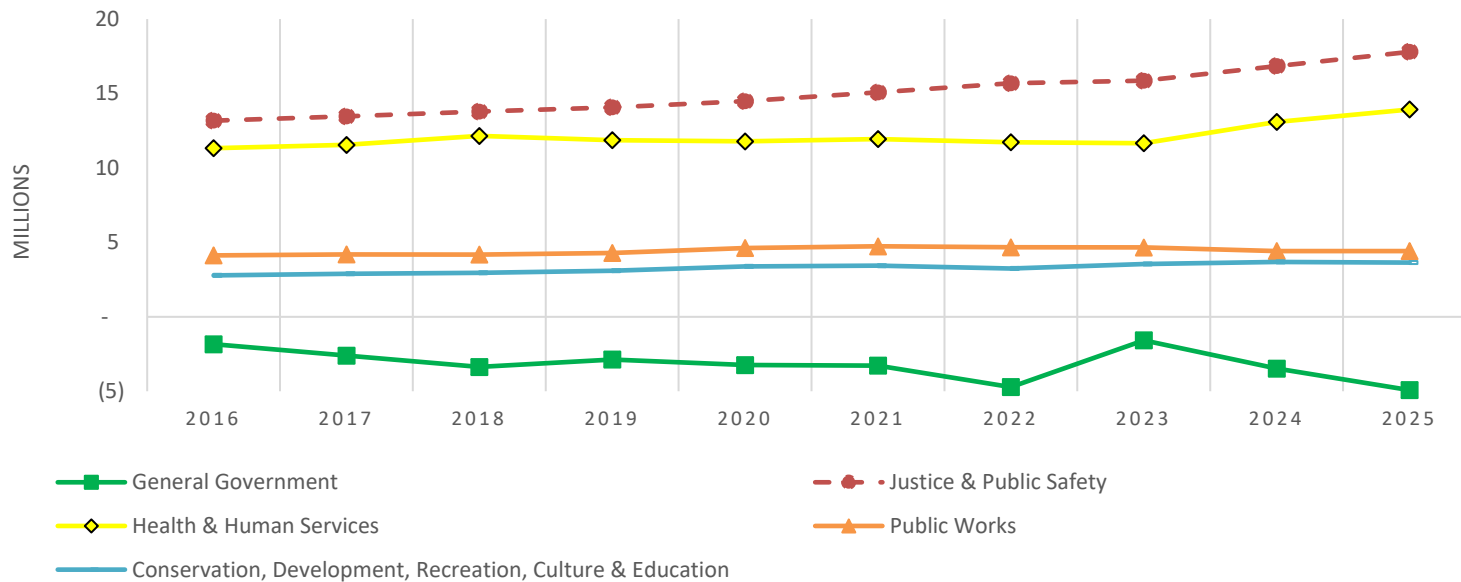
Expenditures by function should be considered concurrently with property tax levy by function. Although considerably more is spent on health and human services, more property tax levy is allocated to justice and public safety. Also note that the general government function contains significant revenues that are not directly related to other functions, such as the approximately \$10.6 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

Further, comparing the property tax levy as a percentage of expenditures by function indicates the County’s willingness to support those functions and programs. The impact of the loss of

Federal and State funding becomes more apparent in the following chart.

Property Tax Levy as a Percentage of Expenditures	2016	2025
Health & Human Services	34.31%	21.71%
Justice & Public Safety	78.11%	71.64%
Public Works	45.55%	38.28%
General Government	-24.76%	-30.80%
Conservation, Development, Recreation, Culture & Education	74.11%	56.43%

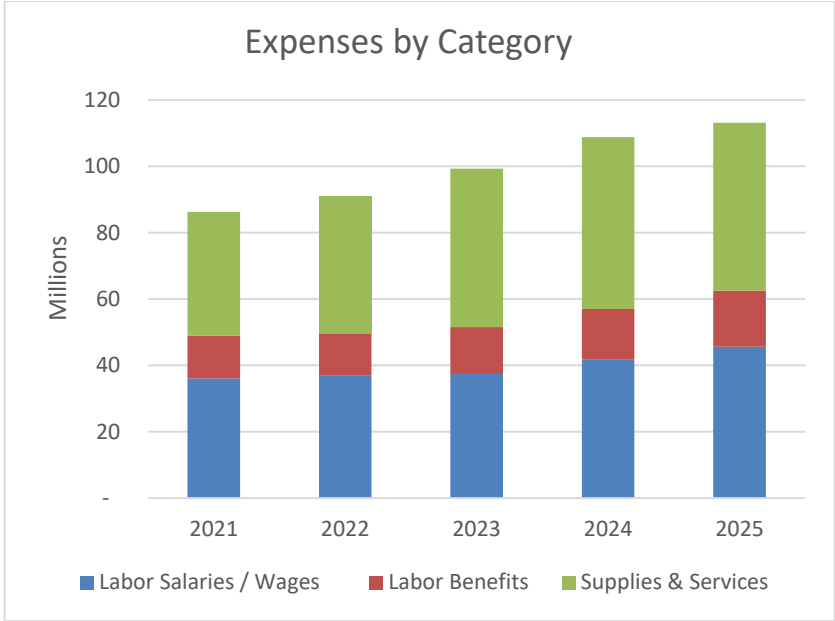
**Property Tax Levy Trends By Function**



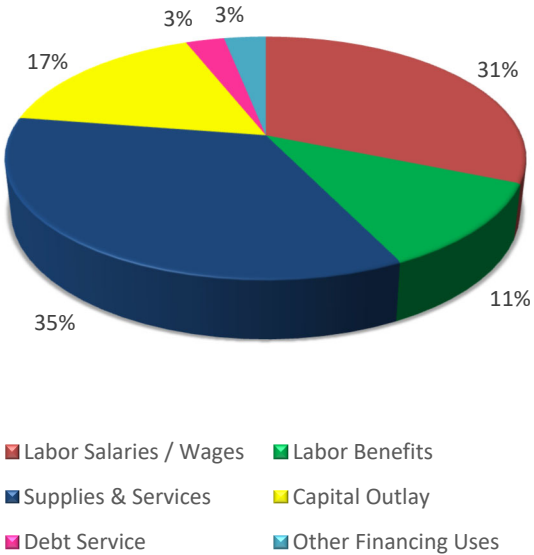
**Expenditures by Category**

It is also prudent to review expenditures by categorical uses. The following bar graph on the left shows the change over time for costs associated with labor salaries / wages, labor benefits, and supplies and services. The corresponding pie chart highlights for 2025 how expenses are allocated.

Detailed expenditure information by category, function, and department, including trend charts is included on the division tabs for each functional area.



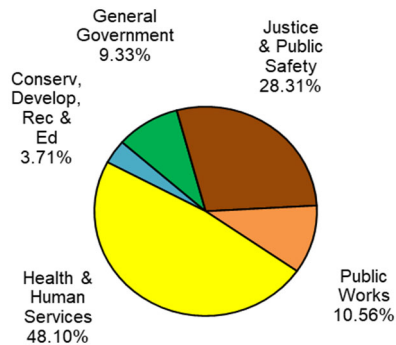
**2025 Expenses by Category**



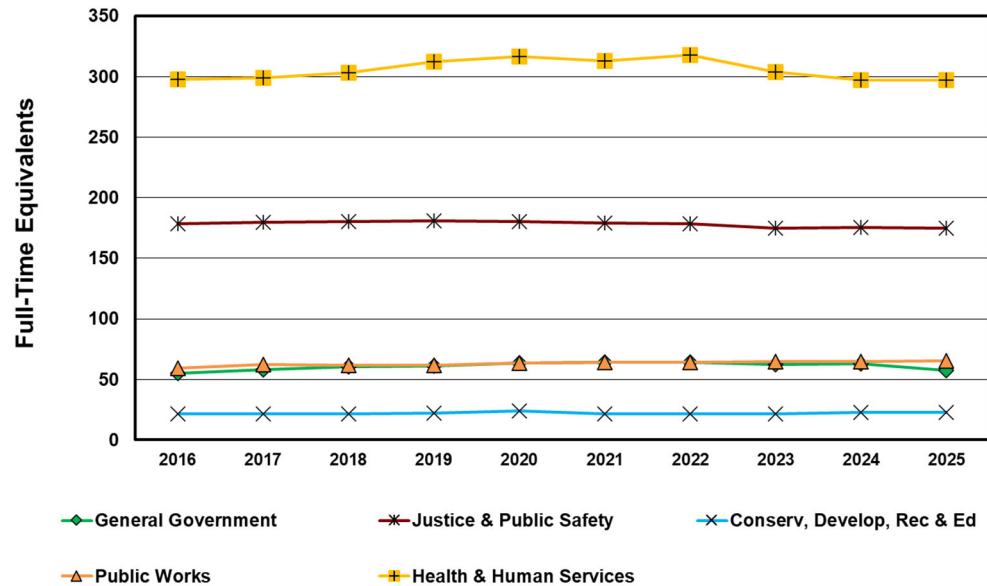
**Labor and Personnel**

As with most governments, Sauk County’s biggest investment is in its staff. The labor and benefits portion of the expense pie comprises 40 percent of the total expenses for 617.08 full-time equivalents (FTE’s) in 2025. Most employees serve in health and human services functions, with justice and public safety being the next largest area. Since personnel is the largest expenditure of the County, projections of future staffing needs and their funding sources are extremely important. Since many positions rely on state funding, future projections are difficult as the state tightens its belt.

**2025 Full-Time Equivalents by Functional Area**



**Full-Time Equivalents by Functional Area 2016-2025**



Departments continue to react to outside funding changes and explore implementation of technological and workflow efficiencies. 2025 sees a decrease in staff of 6.23 FTE's.



**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
	<u>Balance</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Change</u>	<u>Balance</u>	<u>from 2016 to 2025</u>
<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 FTEs - CHANGE</b>	<b>7.76</b>	<b>8.19</b>	<b>6.66</b>	<b>11.05</b>	<b>8.89</b>	<b>-5.96</b>	<b>3.71</b>	<b>-16.97</b>	<b>-4.91</b>	<b>-6.23</b>		
<b>TOTAL COUNTY FTEs</b>	<b>612.65</b>	<b>620.84</b>	<b>627.50</b>	<b>638.55</b>	<b>647.44</b>	<b>641.48</b>	<b>645.19</b>	<b>628.22</b>	<b>623.31</b>	<b>617.08</b>	<b>617.08</b>	<b>4.43</b>
<b>TOTAL PERSONS EMPLOYED - CHANGE</b>		<b>6</b>	<b>9</b>	<b>14</b>	<b>9</b>	<b>-2</b>	<b>-3</b>	<b>-26</b>	<b>-14</b>	<b>6</b>		
<b>TOTAL PERSONS EMPLOYED</b>	<b>679</b>	<b>685</b>	<b>694</b>	<b>708</b>	<b>717</b>	<b>715</b>	<b>712</b>	<b>686</b>	<b>672</b>	<b>678</b>	<b>678</b>	<b>-1</b>

**2025 Changes to Budgeted Positions**

<b>Functional Area</b>	<b>Department</b>	<b>Position</b>	<b>Change in FTE's</b>	<b>Reason</b>
General Government	Accounting	Accounting Assistant Limited Term Employee (LTE)	-0.09	Less assistance required as staff become more seasoned in their roles.
General Government	County Clerk / Elections	Lead Elections/Deputy County Clerk	-0.08	Reduction from overlap of position due to retirement.
General Government	Management Information Systems (MIS)	User Support Tech LTE	0.25	Additional assistance required with staff turnover.
General Government	Personnel	Human Resources (HR) Intern	0.13	Assist Personnel staff
General Government	Surveyor	Surveyor	-1.00	Eliminate elected surveyor, contract for service.
Justice & Public Safety	Clerk of Court	Interpreter	-1.00	Unable to hire certified interpreter contract for service.
Justice & Public Safety	Circuit Courts	Legal Assistant	0.25	Overlap position due to staff retirement.
Public Works	Highway	Account Technician LTE Highway Operator II Crew Leader Paint/Body Technician Assistant Mechanic	0.15 1.00 -1.00 1.00 -1.00	Realign staff to better meet the needs of the department and new facilities. (Total increase 0.15)
Health & Human Services	Aging & Disability Resource Center (ADRC)	ADRC Deputy Director Disability Benefit Specialist Dementia Care Specialist/ILS Independent Living Specialist Supervisor	1.00 -1.00 -0.28 -0.35	Reclassification of staff to better meet office need and reclassify disability benefit specialist position to provide career progression. (Total decrease 0.63)
Health & Human Services	Child Support	Program Assistant LTE	-0.52	Eliminate position, project not being pursued.
Health & Human Services	Health Care Center	Certified Nursing Assistant Restorative Aide Nurse Aide in Training LPN Staff Nurse RN Supervisor Staff Development Coordinator Infection Control Nurse Unit Coordinator Medical Records Support LTE Dining Assistant	3.40 -0.60 -0.70 0.20 -4.20 0.40 -1.00 1.00 -0.50 0.50 -0.90	Recognition of staff shortage in certified nursing assistants. Reallocation of division oversight to gain staffing efficiencies and savings. (Total decrease 2.40)

**2025 Changes to Budgeted Positions**

<b>Functional Area</b>	<b>Department</b>	<b>Position</b>	<b>Change in FTE's</b>	<b>Reason</b>
Health & Human Services	Human Services	Program Specialist - Business	2.00	Realign staff to better meet the needs of the department and eliminate waiting lists as mandated by State. (Total increase 0.65)
		Data Systems Specialist	-1.00	
		Program Support Specialist	-3.00	
		Program Specialist-Reception	1.00	
		Children & Families-Social Worker	2.00	
		Juvenile Justice – Program Specialist	1.00	
		Social Worker CPS Ongoing	-6.00	
		Social Worker CPS Initial Assessment	6.00	
		Family Support Specialist	1.00	
		Social Worker Crisis	-2.00	
		Peer Support Specialist Project	-1.00	
		Clinical Social Worker	-1.00	
		Crisis Intervention Worker	2.00	
		Education Navigator - JDS	-0.35	
Health & Human Services	Public Health	Dental Hygienist	-0.40	Realign staff to better meet the needs of the department. Seal a Smile program transitioning to an agency for provide greater dental coverage to community. (Total decrease 1.90)
		Community Health Worker LTE	-0.10	
		Seal a Smile Coordinator PT	-0.40	
		Program Assistant PT	-0.60	
		PH Nurse Supervisor	-1.00	
		Community Health Worker - WIC	0.60	
Conservation, Development, Recreation, Culture & Education	Land Resources & Environment (LRE)	Land Resources Deputy Director	1.00	Realign staff to better meet the needs of the department and reclassify technician position to provide career progression. (Total decrease 0.04)
		Conservation Manager	-1.00	
		Conservation Technician – Grant Funded	1.00	
		Conservation Specialist – Grant Funded	-1.00	
		Land Use/Sanitation Technician	0.50	
		Land Use/Sanitation Specialist	-0.50	
		Senior Planner	1.00	
		Planner	-1.00	
		LRE Intern	-0.58	
		LRE Planning & Zoning Intern	0.27	
		LRE Conservation Intern	0.27	
<b>Total Change in Full-Time Equivalents</b>			<b>-6.23</b>	

**Employee Representation:** County employees are represented by one bargaining unit in addition to the non-represented employees and elected officials. The Service Employees International Union (SEIU) unit did not recertify itself during 2021, and those employees have become part non-represented exempt staff. The Sauk County Personnel Ordinance Chapter 13 and the Employee Handbook govern their terms of employment. The Wisconsin Professional Police Association (WPPA) retains full bargaining rights.

Union / Employee Group	Group Represented	2025 Number of Full-Time Equivalents	Contract Expiration	Known Wage Adjustments			
				2025	2026	2027	2028
Wisconsin Professional Police Association (WPPA) Local #241	Sauk County Sheriff's Department Sworn Employees: Jailors, Patrol, Electronic Monitoring, Court Security, Detectives	92.00	December 31, 2026	6.00%	6.00%		
Non-Represented – Exempt	Exempt from Overtime	173.29	Not Applicable	3.00%			
Non-Represented – Hourly	Not Exempt from Overtime	345.79	Not Applicable	3.00%			
Elected – Law Enforcement & Judiciary focus	Clerk of Courts, Coroner, Sheriff	3.00	Term of office 2023 through 2026	1.50%	1.50%		
Elected – General Administration focus	County Clerk, Register of Deeds, Treasurer	3.00	Term of office 2025 through 2028	3.00%	3.00%	3.00%	3.00%

**Employee Benefits:** Further, employee benefits continue to be a large portion of staff costs. The County seeks ways to minimize this cost by actively negotiating rates and coverage with health insurance companies. Beginning in 2008, workers compensation became self-insured (with the inclusion of stop-loss policies) resulting in significant cost savings. The implementation of the class and compensation market study resulting in increased wages for recruitment and retention took place in 2024. Additionally, the 2025 budget includes an increase to the cost of health insurance premiums by 7.9%.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Wages & Salaries	\$34,335,359	\$35,274,953	\$36,073,587	\$36,877,633	\$37,400,185	\$43,889,378	\$45,623,597
Benefits	\$13,110,922	\$13,272,403	\$12,887,527	\$12,816,458	\$14,126,520	\$16,367,652	\$16,891,184
Total Personnel Costs	\$47,446,281	\$48,547,356	\$48,961,114	\$49,694,091	\$51,526,705	\$60,257,030	\$60,130,824
Benefits as a % of Total Personnel Costs	27.63%	27.34%	26.32%	25.79%	27.42%	27.16%	28.09%

**Health insurance:** Health insurance plan design is reconsidered, and health insurance providers are bid frequently. The following table lists the percentage change in health insurance premium costs to Sauk County over the last few years.

	2019	2020	2021	2022	2023	2024	2025
Sauk County Health Insurance Premium Rate Changes	5.00%	7.00%	3.90%	6.90%	-1.60%	6.90%	7.90%

**Vacancy Factor:** Sauk County budgets in every department as if every position is filled for the entirety of the year. This allows departments adequate expenditure authority for the best-case scenario of no vacancy or turnover. This, of course, is not the case. There is always some level of vacancy and turnover. The percentage of unspent wages and benefits over the last few years has been calculated (generally around 2.5%-4.0%). This percentage is applied to the upcoming year's wage and benefit budget, and that dollar amount of expenditure is funded by fund balance, not tax levy. The vacancy factor was increased in 2025 to align the percentage with increased wages and benefits as they have increased over the last five years.

	2019	2020	2021	2022	2023	2024	2025
Vacancy Factor Tax Levy Reduction	\$950,000	\$825,000	\$1,300,000	\$1,350,000	\$1,350,000	\$1,350,000	\$3,100,000

### Changes in Fund Balance and Retained Earnings

Some funds' balances are anticipated to undergo significant changes during 2025. The following table summarizes the anticipated changes to total fund balances, inclusive of restrictions, commitments and assignments. Details of uses of fund balance can be found in the Tables and Charts section at the rear of this budget document.

<b>2025 Estimated Beginning and Ending Fund Balances</b>					
Fund	January 1 Fund Balance	December 31 Fund Balance	Dollar Change	Percent Change	Detail of Fund Balances Changing More Than 10 %
Aging & Disability Resource Center (ADRC)	\$1,345,765	\$1,245,765	-100,000	-7.43%	
CDBG-Revolving Loan Fun Housing Rehabilitation	23,695	23,695	0	0.00%	
Dog License	-1,225	-1,225	0	0.00%	
Drug Seizures	118,356	118,356	0	0.00%	
General (Major fund)	55,015,497	42,384,994	-12,630,503	-22.96%	Uses of fund balance appropriated to fund non-recurring capital projects: \$9,256,302. Offsets the tax levy in an amount approximating the wages/benefits unspent due to vacancy and turnover of \$2,000,000 and contingency fund of \$350,000.
Health Care Center	11,403,129	9,081,679	-2,321,450	-20.36%	Regular capital updates acquisitions are funded by Health Care Center bund balance. Offsets the tax levy in an amount for vacancy and turnover of \$1,100,000.
Highway	17,159,000	16,159,000	-1,000,000	-6.69%	
Human Services (Major fund)	2,214,352	2,127,724	-86,628	-3.91%	
Insurance	506,180	524,667	18,487	3.65%	Additional charges to departments to bring reserves back to near the minimum \$600,000 as required by policy.
Jail Assessment	-10,754	-10,754	0	0.00%	
Land Records Modernization	342,545	246,866	-95,679	-27.93%	Use of accumulated program funds for remonumentation and LiDar projects.
Landfill Remediation	4,963,794	4,887,869	-75,925	-1.53%	
Workers Compensation	509,225	509,225	0	0.00%	
Totals	\$93,589,559	\$77,297,861	-\$16,291,698	-17.41%	

Fund balance (also called retained earnings for proprietary funds) is defined as the difference between fund assets and fund liabilities of governmental and similar trust funds. Fund balances are comprised of the following components:

Category	Description
Nonspendable	Amounts cannot be spent because they are a) not in spendable form or b) legally or contractually required to be maintained intact.
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.
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.
Assigned	Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
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.

## **Conclusion**

The 2025 budget **preserves necessary services and complies with state-imposed levy limitations. Significant planning and program review** was undertaken to ensure that the resource needs for 2025 and beyond are met. It is anticipated that county services will continue to provide for the health, safety, and wellbeing of constituents who expect and demand a responsive and responsible government. As the County continues to grow and develop, the County is well poised to meet future demand. The 2025 budget through its prudent use of resources, **allows for program sustainability** for years to come.

A \$146 million budget is complex by its very nature. As such, this document is weighty, and yet cannot be all-inclusive. It is intended

to provide a reasonably sophisticated user with a general picture of Sauk County's plans for 2025 and beyond, based on the best information available at the time of adoption. **No blanket assumptions** have been used to develop the numbers, such as 'increase all expenses by x percent'. All services that the County provides have been reviewed in detail for their appropriateness within the constraints of funding and congruence with County goals by staff, oversight bodies, and the full County Board. Some services have been cut or scaled back. Other services have had greater emphasis placed on them.

**This budget represents compromises** - compromises that are necessary to maintain appropriate levels of service with declining revenue streams.

## Capital Projects

Sauk County annually prepares a capital outlay plan that spans five years. Items included in this plan are capital acquisitions with a cost expected to be \$10,000 or greater and a useful life exceeding three years. This plan allows the County to find commonalities to take advantage of volume pricing and plan for funding needs. The detailed list of items is found on each department’s summary information. Totals for the County follow with one table of total anticipated expenditures, and another table with the property tax levy needed for these expenditures. If property tax levy is the funding source, it is budgeted in that responsible department.

Further, Sauk County annually prepares a capital improvements plan for the upcoming 10 years. Items included in this plan are capital acquisitions with a cost expected to be \$25,000 or greater and a useful life exceeding six years. This plan is described in more detail on the following pages.

Highlights for 2025 and the future...	Strategic Issue (SI) Addressed / Link to Planning Processes	Funding Source	2025	2026	2027	2028	2029
Energy cost saving measures	SI #3 Maintenance and Care of County Facilities and Properties	General fund balance	\$1,475,000	\$225,000	\$225,000	\$225,000	\$225,000
Maintenance and remodel and Building and Security-Upgrade of building suites, offices, furniture, parking, roofs, tuckpointing	SI #3 Maintenance and Care of County Facilities	General fund balance, Carryover unspent funding	\$1,500,000	\$2,400,000	\$783,375	\$2,500,000	\$30,000
Communications infrastructure upgrades and fiber optics network expansion	SI #2 Broadband expansion	General fund balance, grants & tax levy	\$350,000	\$130,000	\$400,000	\$400,000	\$300,000
Parks Improvements: White Mound Master Plan Implementation ADA Transition Plan GSST Expansion and Wisconsin River Bridge County Farm Projects	SI #5 Protect and Enhance Natural Resources, #10 Comprehensive Outdoor Recreation Plan, #20 GSST bridge	General fund balance, grants & tax levy	\$2,243,150	\$16,050,873	\$5,251,500	\$3,854,500	\$3,801,500
UW-Platteville Baraboo/Sauk County – Maintenance/Remodel	SI# 3 Maintenance and Care of County Facilities and Properties	General Fund Balance	\$115,000	\$1,558,000	\$161,500	\$65,000	\$30,000
County Clerk election equipment replacement		General fund balance, grants				\$460,000	
Health Care Center: Rooftop Unit and HEPA filtration	SI# 11 Commitment to vulnerable Populations	Health Care Center Fund Balance	\$400,000				
County Highway roads – 5 to 10 miles per year	SI #18 Improve highways/road maintenance	Tax Levy & Highway retained	\$420,000	\$6,400,000	\$4,285,000	\$4,750,000	\$5,700,000



## CAPITAL PROJECTS

### Ten-Year Capital Improvement Plan (CIP)

A Capital Improvement Plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.

Capital projects are defined as major projects undertaken on a non-recurring basis. To be included in the CIP, the cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six years. All County purchases, regardless of funding source, that meet the above criteria are to be included in the CIP. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment. The CIP will include projects forecast for the next ten years.

### The Capital Improvement Plan Review Process

Requests are generally compiled by the department who will be responsible for completion of the project, with the guidance of that department's oversight committee. The project must be described in detail, including an analysis of need, alternatives considered, ongoing operating expenditures, previous pertinent actions and authorizations, total project budget and funding sources, and the timing of projected cash inflows and outflows.

A Capital Improvement Committee consisting of County Board Supervisors from the Finance (2), Property (2), and Executive & Legislative (1) Committees reviews the projects.

The Committee prioritizes the projects based on a number of factors, including:

- *Relationship to County-wide Strategic Issues and Priorities* - Does the project forward the goals accepted for our County?
- *Need* - Is a public need being satisfied? Does the project provide either a benefit directly to the public or improve staff's ability to provide services to the public?
- *Initial Costs* - Will the initial capital costs reduce future capital costs, such as a rehabilitation project that averts a more expensive, subsequent replacement? What funding sources are available? Is there a greater cost in deferring or eliminating the project?
- *Future Annual Budgetary Impacts* - Will future operating costs be lessened or contained by completion of this project? Will future costs increase more than the benefit received by pursuing the project? Will future revenue streams be created or affected by the project?
- *"Soft" Economic Impacts* - What other impacts will be made on the community, such as a change in tax base, property values, job creation or loss, community aesthetics, and neighborhood stabilization and revitalization.
- *Impact to Other County Operations* - Will additional initial or ongoing support be required from other departments?
- *Social Equities* - Who will be affected by the project? Are specific social goals related to target groups being attained? Is there equity between who is paying for the project versus who is benefiting from the project?

All projects, whether newly presented or existing in the CIP, are reviewed each year. The relevance of the projects is examined, and cost and funding estimates are updated.

The CIP Committee makes a recommendation that attempts to evenly distribute workloads and cash flows over the ten-year period. This recommendation is forwarded to the Administrator, Finance and Oversight Committees for incorporation into the budget presented to the full County Board.

As with all budgeted items, capital appropriations for projects in the CIP are made on an annual basis. Unspent appropriations lapse at the end of the fiscal year; however, they can be re-budgeted until the project is complete. Operating appropriations related to capital projects lapse at the end of the fiscal year.

<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.

## Adopted 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	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	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		20,000	180,000
	Yard Paving	Hwy Fund Balance	50,000			60,000		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>												
11	Terminal Building Rehab Design	Federal Grant/State Grant/Local share from	142,500										142,500
	Terminal Building Rehab Design	Richland County	3,000										3,000
	Terminal Building Rehab Design	Sauk County-Tax Levy	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>												
12	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)												
	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)												

## Adopted 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	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	
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	General Fund Balance	300,000										
	Upgrade Radio Equipment due to Manufacture end of life	General Fund Balance	332,124										
	Generators at Tower sites to include: (1) Hillpoint, (1) Happy Hill, (1) Reedsburg, (1) LaValle	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 bathrooms. 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	1,000,000	105,000	237,500	50,000	15,000						1,652,000
		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													
<i>Total Expenditure</i>			11,689,354	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	116,322,856
<i>Portion Funded by Grant Revenues or Fund Balances</i>			9,249,854	21,464,452	9,224,500	6,084,500	5,555,000	1,971,300	1,359,800	1,674,475	1,624,475	1,740,000	59,948,356
<i>Portion Funded in Part by Tax Levy or Undetermined Funding Source</i>			2,439,500	6,840,000	5,515,000	5,320,000	6,330,000	5,080,000	5,260,000	5,325,000	6,500,000	7,765,000	56,374,500

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Health Care Center Property Improvement	<b>DEPARTMENT:</b>	Health Care Center	<b>MANAGER:</b>	Emily Greenwood						
<b>PROJECT DESCRIPTION:</b>	Replacements to aging equipment and building components at the HCC.										
<b>ANALYSIS OF NEED:</b>	The Health Care Center was constructed in 2009 and many components are showing wear and in need of repairs and/or replacement. Replacement of equipment will result in utility savings as well improved outcomes rather than continual costly repairs and/or damage to building structure, reduce risk of loss of critical utility, mechanical systems and security system .										
<b>LOCATION:</b>	1051 Clark Street, Reedsburg, WI 53959										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed	x	Optional - Saves money	Maintenance							
	x Mandatory within 5 years	x	Optional - Improves service level	New Facility or Service							
		x	Optional - Reduces overall risk	x	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED (check all that apply below):</b>			<b>or note an "Other" here:</b>								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Economic Development	Groundwater study	x Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b> <i>Not replacing but increasing HCC budget for anticipated costly repairs to equipment that is vital to operations at the facility</i>											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> <i>None</i>											
<b>ONGOING REVENUES &amp; EXPENSES:</b> <i>Once replaced, only require routine maintenance costs which would be incorporated into the HCC operational budget</i>											
<b>PREVIOUS ACTIONS:</b> <i>None</i>											
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
Roof (The project year of 2028)	\$100,000	HCC fund balance			\$100,000						
RTU 5 - 2025	\$400,000	HCC fund balance			\$400,000						
Camera security updates (2028)	\$30,000	HCC Fund Balance			\$30,000						
Parking lot re-surface (should be done in 2026 after all RTUs are replaced)	\$45,000	HCC Fund Balance			\$45,000						
Water heater replacement (replace 1 per year, 6 total between 2025-2031 \$25,000 each)	\$150,000	HCC Fund Balance			\$150,000						
Office Flooring ( 2029)	\$32,500	HCC Fund Balance			\$32,500						
Kitchen pass through (25,000 in 2025)	\$25,000	HCC Fund Balance			\$25,000						
Kitchen steamers (25,000 in 2026)	\$25,000	HCC Fund Balance			\$25,000						
Re-painting external facility (2029)	\$161,000	HCC Fund Balance			\$161,000						
Boiler (2028)	\$200,000	HCC Fund Balance			\$200,000						
<b>TOTAL COST</b>	<b>\$1,168,500</b>	<b>TOTAL REVENUE</b>			<b>\$1,168,500</b>						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$450,000	\$95,000	\$25,000	\$355,000	\$218,500	\$25,000	\$0	\$0	\$0	\$0	\$1,168,500
<b>REVENUE BUDGET</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET COUNTY COST / YEAR</b>	\$450,000	\$95,000	\$25,000	\$355,000	\$218,500	\$25,000	\$0	\$0	\$0	\$0	\$1,168,500

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Equipment Replacement	<b>DEPARTMENT:</b>	Highway	<b>MANAGER:</b>	Patrick Gavinski						
<b>PROJECT DESCRIPTION:</b>	Annual replacement of highway equipment, including patrol trucks, plows and wings, salt spreaders, tandem trucks, pickup trucks, dump trucks, loaders, tractors and mowers.										
<b>ANALYSIS OF NEED:</b>	Annual replacement of highway equipment. Replacement is accomplished on a rotational basis. The actual replacement decisions are based on the condition of each piece of equipment at the end of their projected useful lives. By replacing equipment, operating costs are reduced and department efficiency is increased.										
<b>LOCATION:</b>	Various locations throughout Sauk County										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	X	Mandatory in year proposed		Optional - Saves money	Maintenance						
		Mandatory within 5 years		Optional - Improves service level	New Facility or Service						
				Optional - Reduces overall risk	X						
	<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):										
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	x	Improve highways / road maintenance	x						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	Continue to repair and maintain aging equipment										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	As our fleet ages we will be forced to spend more on fleet maintenance and less on construction and maintenance ultimately affecting everyone in Sauk County with poor road conditions and slower response to winter weather.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	As our fleet ages our expenses will exceed our revenues on equipment rates.										
<b>PREVIOUS ACTIONS:</b>	We continually assess our fleet to ensure that we are maximizing our revenues.										
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
2025 - Equipment Replacement	\$1,000,000	Highway Fund Balance			\$12,250,000						
2026 - Equipment Replacement	\$1,000,000										
2027 - Equipment Replacement	\$1,000,000										
2028 - Equipment Replacement	\$1,000,000										
2029 - Equipment Replacement	\$1,250,000										
2030 - Equipment Replacement	\$1,250,000										
2031 - Equipment Replacement	\$1,250,000										
2032 - Equipment Replacement	\$1,500,000										
2033 - Equipment Replacement	\$1,500,000										
2034 - Equipment Replacement	\$1,500,000										
<b>TOTAL COST</b>	<b>\$12,250,000</b>	<b>TOTAL REVENUE</b>			<b>\$12,250,000</b>						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$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	\$1,500,000	\$12,250,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$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	\$1,500,000	\$12,250,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Highway Facilities	<b>DEPARTMENT:</b>	Highway	<b>MANAGER:</b>	Patrick Gavinski						
<b>PROJECT DESCRIPTION:</b>	Ongoing maintenance of Buildings and Grounds including security upgrades, yard paving and salt shed maintenance is needed to maintain our facilities.										
<b>ANALYSIS OF NEED:</b>	Includes all ongoing maintenance of Buildings and grounds including security upgrades to outlying shops, maintenance of existing shops, yard paving and salt shed maintenance.										
<b>LOCATION:</b>	Baraboo, Reedsburg, Prairie du Sac, Spring Green, LaValle, Lake Delton										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	X	Maintenance						
	Mandatory within 5 years		Optional - Improves service level		New Facility or Service						
		X	Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):											
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
<input type="checkbox"/> Placemaking / Economic Development	<input type="checkbox"/> Groundwater study	<input type="checkbox"/> Health Care Center	<input checked="" type="checkbox"/> Highway building	<input type="checkbox"/> Coroner's office and budget	<input type="checkbox"/> Affordable/low income housing						
<input type="checkbox"/> Broadband	<input type="checkbox"/> Comprehensive Plan update	<input type="checkbox"/> Peer learning groups	<input type="checkbox"/> Tri-County Airport	<input type="checkbox"/> Emergency response/preparedness	<input type="checkbox"/> Workforce development						
<input type="checkbox"/> Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/> Great Sauk State Trail completion	<input type="checkbox"/> Visiting RNs, home health, isolated individuals	<input checked="" type="checkbox"/> Improve highways / road maintenance	<input type="checkbox"/> Security in buildings and for employees	<input type="checkbox"/> Transportation						
<input checked="" type="checkbox"/> Energy savings / lower carbon footprint	<input type="checkbox"/> Protect air, water, land	<input type="checkbox"/> Medical assisted treatment	<input type="checkbox"/> Wi-Fi access/broadband	<input type="checkbox"/> Diversion/alternatives to incarceration	<input type="checkbox"/> Communication into/with community						
<input type="checkbox"/> Cooperation	<input type="checkbox"/> Comprehensive Outdoor Recreation Plan	<input type="checkbox"/> Comprehensive community services	<input type="checkbox"/> Great Sauk State Trail	<input type="checkbox"/> Criminal Justice Coord release plans / re-entry	<input type="checkbox"/> Homelessness						
	<input type="checkbox"/> Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	Do Nothing										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	None.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Older equipment and facilities are less efficient to operate and maintain. Far more detailed operational reviews will take place once a site and project scope are defined.										
<b>PREVIOUS ACTIONS:</b>	Construction of new Baraboo and Reedsburg Facilities.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
2025 Security Upgrades to Prairie Du Sac and Spring Green Shops		\$200,000	Highway Fund Balance			\$870,000					
New 4000 Ton Salt Shed in Spring Green		\$530,000	WisDOT Funding			\$530,000					
Salt Shed Maintenance		\$50,000									
Yard Paving		\$50,000									
2026 Security Upgrades to Prairie Du Sac and Spring Green Shops		\$200,000									
Salt Shed Maintenance		\$50,000									
2028 Yard Paving		\$60,000									
Salt Shed Maintenance		\$20,000									
2030 Yard Paving		\$60,000									
Salt Shed Maintenance		\$20,000									
2032 Yard Paving		\$60,000									
Salt Shed Maintenance		\$20,000									
2034 Yard Paving		\$60,000									
Salt Shed Maintenance		\$20,000									
<b>TOTAL COST</b>		<b>\$1,400,000</b>	<b>TOTAL REVENUE</b>			<b>\$1,400,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$830,000	\$250,000		\$80,000		\$80,000		\$80,000		\$80,000	\$1,400,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$830,000	\$250,000	\$0	\$80,000	\$0	\$80,000	\$0	\$80,000	\$0	\$80,000	\$1,400,000



# Sauk County Capital Improvement Project

<b>PROJECT:</b> <i>Road &amp; Bridge Projects</i>		<b>DEPARTMENT:</b> <i>Highway</i>		<b>MANAGER:</b> <i>Patrick Gavinski</i>							
<b>PROJECT DESCRIPTION:</b> <i>Resurfacing and Reconstruction on County Highways. Maintenance and Replacement of bridges.</i>											
<b>ANALYSIS OF NEED:</b> <i>Ongoing repair and maintenance of existing roadways and bridges to extend useful life.</i>											
<b>LOCATION:</b> <i>Various locations throughout Sauk County.</i>											
<b>URGENCY</b>			<b>OTHER INFO</b>								
Mandatory in year proposed			Optional - Saves money								
X Mandatory within 5 years			Optional - Improves service level								
			Optional - Reduces overall risk								
			X Replacement								
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):											
<b>General Government</b>		<b>Cons, Devil, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>					
Placemaking / Economic Development		Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
Broadband		Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	X Improve highways / road maintenance	Security in buildings and for employees	X Transportation					
Energy savings / lower carbon footprint		Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community					
Cooperation		Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b> <i>If work is not completed, maintenance costs will continue to increase and pavement conditions will continue to deteriorate.</i>											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> <i>Road conditions affect every department. As conditions worsen, travel in the county will cost more for Sauk County and its employees. Poor Roads lengthen travel time and increase wear on vehicles.</i>											
<b>ONGOING REVENUES &amp; EXPENSES:</b> <i>Because project costs reflect ongoing necessary maintenance, delaying these projects to subsequent years will increase maintenance costs above the increases already realized for fuel and asphalt products.</i>											
<b>PREVIOUS ACTIONS:</b> <i>Significant increases in the cost of fuel, asphalt, and salt have reduced the funding available for equipment outlay and highway maintenance projects. Continued reductions will result in problems with obsolete equipment and deteriorating road conditions.</i>											
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
2025 CTH WD from CTH K to CTH HH		\$1,500,000	Tax levy dollars			\$47,935,000					
CTH W from Commerce to STH 136		\$200,000	County Highway Improvement Project reimbursements - State of Wisconsin								
Man Mound Rd and CTH T Intersection (Design)		\$80,000	-Amount of funding undetermined until the time of the project.								
CTH C and Stones Pocket Intersection (Design)		\$60,000									
Stand Rock Rd and CTH A Intersection (Design)		\$60,000									
Local Bridge Program Design (CTH X, CTH W, CTH HH, CTH PF)		\$100,000									
2026 CTH G from STH 23 to CTH JJ		\$6,250,000									
B-56-0595 CTH W Bridge Replacement		\$150,000									
2027 CTH JJ from CTH G to Richland County		\$2,000,000									
CTH PF/CTH I Village of North Freedom		\$1,500,000									
B-56-0020 CTH X Bridge Replacement		\$250,000									
P-56-0073 CTH HH Bridge Replacement		\$135,000									
B-56-672 CTH PF Bridge Replacement		\$400,000									
2028 CTH G from CTH JJ to CTH B		\$3,500,000									
CTH DL from STH 113 to STH 136		\$1,250,000									
2029 CTH C from CTH PF to USH 12		\$5,000,000									
CTH A from Bunker Rd to USH 12		\$700,000									
2030 CTH Y from CTH G to CTH Q		\$1,800,000									
CTH O from CTH C to STH 60		\$3,000,000									
2031-2034 Road Construction projects to be determined		\$20,000,000									
<b>TOTAL COST</b>		\$47,935,000	<b>TOTAL REVENUE</b>			\$47,935,000					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$2,000,000	\$6,400,000	\$4,285,000	\$4,750,000	\$5,700,000	\$4,800,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$47,935,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$2,000,000	\$6,400,000	\$4,285,000	\$4,750,000	\$5,700,000	\$4,800,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$47,935,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b> <i>Terminal building Rehab Design</i>		<b>DEPARTMENT:</b> <i>Tri-County Airport</i>		<b>MANAGER:</b> <i>Marc Higgs</i>							
<b>PROJECT DESCRIPTION:</b>		<i>Design for complete rehab of terminal building including siding, roof, AC, Washrooms and windows.</i>									
<b>ANALYSIS OF NEED:</b>		<i>Terminal building is 50 years old and has endured 3 major flood events. The siding and roof are past due for replacement and the washrooms are not ADA compliant. Construction expected to follow in 2026.</i>									
<b>LOCATION:</b>											
		<b>URGENCY</b>			<b>OTHER INFO</b>						
		<input type="checkbox"/> Mandatory in year proposed	<input checked="" type="checkbox"/>	Optional - Saves money		Maintenance					
		<input checked="" type="checkbox"/> Mandatory within 5 years	<input checked="" type="checkbox"/>	Optional - Improves service level		New Facility or Service					
			<input checked="" type="checkbox"/>	Optional - Reduces overall risk		Replacement					
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):				<b>or note an "Other" here:</b>							
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>					
<input checked="" type="checkbox"/>	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	<input checked="" type="checkbox"/> Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated	Improve highways / road maintenance	Security in buildings and for employees	<input checked="" type="checkbox"/> Transportation					
<input checked="" type="checkbox"/>	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community					
	Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b>		<i>none</i>									
<b>IMPACT TO OTHER COUNTY DEPTS:</b>		<i>none</i>									
<b>ONGOING REVENUES &amp; EXPENSES:</b>											
<b>PREVIOUS ACTIONS:</b>		<i>interior has had some remodeling after floods.</i>									
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>		<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>				
<i>Design of terminal building renovation for expected 2026 construction.</i>		\$150,000		<i>Federal Grant</i>			\$135,000				
				<i>State Grant</i>			\$7,500				
				<i>Local share from Counties ( Richland)</i>			\$3,000				
				<i>Local share from Counties (Sauk)</i>			\$4,500				
<i>Construction and renovation - To be determined - Sauk (60%)/Richland(40%) split 5%, Federal 90%, State 5%</i>		TBD					TBD				
<b>TOTAL COST</b>		\$150,000		<b>TOTAL REVENUE</b>			\$150,000				
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$150,000	TBD									\$150,000
<b>REVENUE BUDGET</b>	\$145,500	TBD									\$145,500
<b>NET COUNTY COST / YEAR</b>	\$4,500	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500

# Sauk County Capital Improvement Project

**PROJECT:** *UWPBSC 2025 capital improvement plan*      **DEPARTMENT:** *Building Services*      **MANAGER:** *Ian Crammond*

**PROJECT DESCRIPTION:** *Main focus: renovation, repair and upgrades to the Fine Arts building. Repairs and replacements to other campus buildings and parking lot as required.*

**ANALYSIS OF NEED:**

**LOCATION:** *UW-Platteville - Baraboo/Sauk County campus*

URGENCY			OTHER INFO		
	Mandatory in year proposed	X	Optional - Saves money	X	Maintenance
X	Mandatory within 5 years	X	Optional - Improves service level		New Facility or Service
		X	Optional - Reduces overall risk	X	Replacement

**STRATEGIC ISSUE(S) ADDRESSED** (check all that apply):

General Government		Cons, Devel, Rec, Culture, Educ		Health & Human Services		Public Works		Justice & Public Safety		Outside Issues	
X	Placemaking / Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness	X	Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance	X	Security in buildings and for employees		Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wi-Fi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								

**ALTERNATIVES CONSIDERED:**

**IMPACT TO OTHER COUNTY DEPTS:**

**ONGOING REVENUES & EXPENSES:**

**PREVIOUS ACTIONS:**

DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
<b>2025 Energy Efficiency Upgrades:</b>			
<i>AC unit for Umhoeffer A241 Classroom (2025)</i>	\$20,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$10,000
<i>Replace 20ton AC unit in Umhoeffer Building (2025)</i>	\$50,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$25,000
<b>Security:</b>			
<i>Card access - starting with exterior doors (2025)</i>	\$50,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$25,000
<b>Renovation/Refurbishments:</b>			
<i>Parking lot repair (annually)</i>	\$25,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$12,500
<i>Carpet replacement (annually)</i>	\$35,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$17,500
<i>Maintenance Building new roof (2025)</i>	\$50,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$25,000

# Sauk County Capital Improvement Project

**PROJECT:** UWPBSC 2025 capital improvement plan

**DEPARTMENT:** Building Services

**MANAGER:** Ian Crammond

<b>2026 Energy Efficiency Upgrades:</b>			
Replace 20 ton AC unit in Umhoeffer Admin area (2026-2027)	\$50,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$25,000
<b>Security :</b>			
Replace fire control panel in Arts Building (2026)	\$33,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$16,500
Replace fire control panel in Umhoeffer building (2026)	\$33,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$16,500
Upgrade building controls (2030)	\$2,500,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$1,250,000
<b>Renovation/Refurbishments:</b>			
Parking lot repair (annually)	\$25,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$12,500
Carpet replacement (annually)	\$35,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$17,500
Fine Arts ADA bathroom remodel (2026)	\$55,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$27,500
Fine Arts Theatre electrical and stage lighting (2026)	\$275,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$137,500
Large Building Gymnasium roof replacement (2026-2027)	\$110,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$55,000
<b>2027 Energy Efficiency Upgrades:</b>			
Replace hot water coil in air handler and new AC unit for Arts area (2027-2028)	\$70,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$35,000
<b>Security:</b>			
Cameras (2027)	\$30,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$15,000
<b>Renovation/Refurbishments:</b>			
Parking lot repair (annually)	\$25,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$12,500
Carpet replacement (annually)	\$35,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$17,500
Large Building roof (middle section) and penthouse replacement (2027)	\$143,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$71,500
Resurface tennis courts (2027)	\$20,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$10,000
<b>2028 Renovation/Refurbishments:</b>			
Large Building elevator operating system (2028-2029)	\$70,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$35,000
Parking lot repair (annually)	\$25,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$12,500
Carpet replacement (annually)	\$35,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$17,500
<b>2029 Renovation/Refurbishments:</b>			
Parking lot repair (annually)	\$25,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$12,500
Carpet replacement (annually)	\$35,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$17,500
<b>2030 Renovation/Refurbishments:</b>			
Fine Arts Building Art Class Area remodel (2030-2034)	\$137,500	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$68,750
Fine Arts Building concrete floor - grind or epoxy (2030-2034)	\$88,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$44,000
Fine Arts Building Mechanicals and Boiler Manifold Redo (2030-2034)	\$66,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$33,000
Fine Arts Theatre floor and new seating (2030-2034)	\$55,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$27,500
Fine Arts Theatre acoustical ceiling redo (2030 -2034)	\$27,500	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$13,750
Fine Arts Building Foyer and Entry Remodel (2030-2034)	\$27,500	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$13,750
Parking lot repair (annually)	\$25,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$12,500
Carpet replacement (annually)	\$35,000	50/50 Split between Sauk County General Fund Balance and the City of Baraboo	\$17,500

# Sauk County Capital Improvement Project

**PROJECT:** *UWPBSC 2025 capital improvement plan*      **DEPARTMENT:** *Building Services*      **MANAGER:** *Ian Crammond*

<p><b>2031 Renovation/Refurbishments:</b>  <i>Parking lot repair (annually)</i>  <i>Carpet replacement (annually)</i></p>	\$25,000 \$35,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i> <i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$12,500 \$17,500
<p><b>2032 Renovation/Refurbishments:</b>  <i>Parking lot repair (annually)</i>  <i>Carpet replacement (annually)</i></p>	\$25,000 \$35,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i> <i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$12,500 \$17,500
<p><b>2033 Renovation/Refurbishments:</b>  <i>Parking lot repair (annually)</i>  <i>Carpet replacement (annually)</i></p>	\$25,000 \$35,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i> <i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$12,500 \$17,500
<p><b>2034 Security:</b>  <i>Parking lot replacement/Lighting (2034)</i>  <i>Carpet replacement (annually)</i></p>	\$145,000 \$35,000	<i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i> <i>50/50 Split between Sauk County General Fund Balance and the City of Baraboo</i>	\$72,500 \$17,500
<b>TOTAL COST</b>	<b>\$4,680,500</b>	<b>TOTAL REVENUE</b>	<b>\$2,340,250</b>

## CAPITAL BUDGET SUMMARY

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$115,000	\$1,558,000	\$161,500	\$65,000	\$30,000	\$230,750	\$30,000	\$30,000	\$30,000	\$90,000	\$2,340,250
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$115,000	\$1,558,000	\$161,500	\$65,000	\$30,000	\$230,750	\$30,000	\$30,000	\$30,000	\$90,000	\$2,340,250

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Phone System Maintenance	<b>DEPARTMENT:</b>	MIS	<b>MANAGER:</b>	Pate						
<b>PROJECT DESCRIPTION:</b>	Ongoing improvement / enhancement / maintenance of Sauk County's enterprise phone system.										
<b>ANALYSIS OF NEED:</b>	Money is budgeted annually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. System integrates into the computer network and must be maintained to a level that ensures compatibility.										
<b>LOCATION:</b>											
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	x	Maintenance						
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service						
		x	Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b> none											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> Provides phone service to the entire enterprise											
<b>ONGOING REVENUES &amp; EXPENSES:</b> Annual licensing and support agreements - approx \$60,000 / yr.											
<b>PREVIOUS ACTIONS:</b> Server Upgrade in 2024											
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Annual system maintenance		\$250,000	Tax Levy			\$250,000					
Hardware upgrades - core system in 2029 and 2034		\$175,000	Tax Levy			\$175,000					
Hardware upgrades - satellite systems in 2025 and 2030		\$100,000	Tax Levy			\$100,000					
<b>TOTAL COST</b>		<b>\$525,000</b>	<b>TOTAL REVENUE</b>			<b>\$525,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$75,000	\$25,000	\$25,000	\$25,000	\$100,000	\$75,000	\$25,000	\$25,000	\$25,000	\$125,000	\$525,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$75,000	\$25,000	\$25,000	\$25,000	\$100,000	\$75,000	\$25,000	\$25,000	\$25,000	\$125,000	\$525,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Phone System Maintenance-911	<b>DEPARTMENT:</b>	MIS	<b>MANAGER:</b>	Pate						
<b>PROJECT DESCRIPTION:</b>	Ongoing improvement / enhancement / maintenance of Sauk County's enterprise phone system.										
<b>ANALYSIS OF NEED:</b>	Money is budgeted annually to complete any necessary upgrades. This equipment is operating 24 hours a day, 7 days a week, 365 days a year. System integrates into the computer network and must be maintained to a level that ensures compatibility.										
<b>LOCATION:</b>											
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	x	Maintenance						
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service						
		x	Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):				<b>or note an "Other" here:</b>							
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b> NA											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> Impact is to Public Safety - system is central to 911 communications throughout Sauk County											
<b>ONGOING REVENUES &amp; EXPENSES:</b> This system is under a 24x7 maintenance agreement with the vendor. Current annual support cost = \$34,000											
<b>PREVIOUS ACTIONS:</b> system upgrade in 2020 - esinet connection upgrade in 2024											
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Updates to Backup Dispatch to create a full stand alone backup - 2026		\$50,000	2026 PSAP Grant			\$37,500					
System Upgrade in 2027 - current system, which was installed in 2020, will be considered end of life and no longer supported under a vendor maintenance contract		\$300,000	2027 PSAP Grant			\$225,000					
Anticipated upgrade in 2034		\$350,000	2034 PSAP Grant			\$262,500					
			Tax Levy for each of the above (County match)			\$175,000					
<b>TOTAL COST</b>		<b>\$700,000</b>	<b>TOTAL REVENUE</b>			<b>\$700,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$0	\$50,000	\$300,000							\$350,000	\$700,000
<b>REVENUE BUDGET</b>		\$37,000	\$225,000							\$265,000	\$527,000
<b>NET COUNTY COST / YEAR</b>		\$13,000	\$75,000							\$85,000	\$173,000

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Network Infrastructure Maintenance	<b>DEPARTMENT:</b>	MIS	<b>MANAGER:</b>	Pate						
<b>PROJECT DESCRIPTION:</b>	This schedule provides for the planned replacement of information system network components.										
<b>ANALYSIS OF NEED:</b>	Network switching and routing hardware exists throughout Sauk County facilities and constitutes the backbone of the computer network communications. These devices have a finite lifespan and must be periodically replaced.										
<b>LOCATION:</b>	Multiple										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	x	Maintenance						
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service						
		x	Optional - Reduces overall risk	x	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here: Cyclical computer network maintenance								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b> none											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> System efficiency and dependability are contingent upon planned upgrades / maintenance											
<b>ONGOING REVENUES &amp; EXPENSES:</b> annual license and support agreements for equipment = \$15,000											
<b>PREVIOUS ACTIONS:</b> Prior upgrades based upon this schedule											
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
Annual network switch upgrades throughout all facilities - \$25,000 per year	\$250,000	Tax levy			\$250,000						
Firewall upgrades for Historic Courthouse (HCH)- 2027, 2032; Law Enforcement Center (LEC) 2029, 2034 and Law Enforcement (LE) outside agency connections - 2025, 2030; based on a 5 year planned life at \$10,000 per unit including config costs	\$60,000	Tax levy			\$60,000						
Core switch replacements at HCH and LEC in 2025 and 2027 respectively - repeating HCH in 2032 - based on a 7 year life at \$125,000 each	\$375,000	Tax levy			\$375,000						
<b>TOTAL COST</b>	<b>\$685,000</b>	<b>TOTAL REVENUE</b>			<b>\$685,000</b>						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$160,000	\$25,000	\$160,000	\$25,000	\$35,000	\$35,000	\$25,000	\$160,000	\$25,000	\$35,000	\$685,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$160,000	\$25,000	\$160,000	\$25,000	\$35,000	\$35,000	\$25,000	\$160,000	\$25,000	\$35,000	\$685,000



## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Virtual Infrastructure Replacement Schedule	<b>DEPARTMENT:</b>	MIS	<b>MANAGER:</b>	Pate						
<b>PROJECT DESCRIPTION:</b>	This schedule provides for the planned replacement of key components of the primary infrastructure that supports all on premise, county owned, information systems. Future costs based on current pricing. This budget was revised for the 2024 budget cycle due to changes in schedules and costs.										
<b>ANALYSIS OF NEED:</b>	This is an equipment replacement schedule for the computing infrastructure supporting operations in both Data Centers. Because these two data centers function in tandem, it is important the equipment age be maintained to within a couple of generations between facilities as mismatched equipment has the potential to compromise the performance of the overall system.										
<b>LOCATION:</b>	Law Enforcement Center / Historic Courthouse										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	x	Maintenance						
	Mandatory within 5 years	x	Optional - Improves service level		New Facility or Service						
		x	Optional - Reduces overall risk	x	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):				or note an "Other" here: continuation of maintenance schedules							
General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues						
Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	N/A										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	This hardware supports all locally hosted systems utilized by Sauk County - replacement supports system performance and reliability										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Annual maintenance and support agreements with the equipment vendors (approx. \$12,000 / yr.)										
<b>PREVIOUS ACTIONS:</b>	This is an ongoing maintenance program										
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
Host server replacements on a 4 - 5 year basis - Main Data Center in 2028 and 2033. Backup Data Center (Law Enforcement Center (LEC)) in 2025, 2030 and 2034. \$40,000 per replacement.	\$200,000	Tax Levy			\$200,000						
Storage array replacement on a 5 year basis - HWY in 2029 and 2034. LEC in 2026 and 2031. \$100,000 per replacement.	\$400,000	Tax Levy			\$400,000						
Domain Controller Servers at LEC in 2029 & 2034 and HCH in 2027 & 2032 @ \$10,000 per replacement	\$40,000	Tax Levy			\$40,000						
<b>TOTAL COST</b>	<b>\$640,000</b>	<b>TOTAL REVENUE</b>			<b>\$640,000</b>						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$40,000	\$100,000	\$10,000	\$40,000	\$110,000	\$40,000	\$100,000	\$10,000	\$40,000	\$150,000	\$640,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$40,000	\$100,000	\$10,000	\$40,000	\$110,000	\$40,000	\$100,000	\$10,000	\$40,000	\$150,000	\$640,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Election Equipment	<b>DEPARTMENT:</b>	County Clerk	<b>MANAGER:</b>	Rebecca C. Evert						
<b>PROJECT DESCRIPTION:</b>	Replacement of election equipment utilized by the County and all 39 Municipalities.										
<b>ANALYSIS OF NEED:</b>	In 2016, the County purchased election equipment for the County, as well as one unit for each Municipality. By centrally purchasing equipment, all election units in the County are the same model and program, which helps ensure elections run smoothly. As an incentive for all Municipalities to utilize the County's chosen equipment, the County purchased one unit for each Municipality. Municipalities could then access the volume pricing to purchase additional units for themselves.										
<b>LOCATION:</b>											
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level		New Facility or Service						
			Optional - Reduces overall risk	X	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
<input type="checkbox"/> Economic Development	<input type="checkbox"/> Groundwater study	<input type="checkbox"/> Health Care Center	<input type="checkbox"/> Highway building	<input type="checkbox"/> Coroner's office and budget	<input type="checkbox"/> Affordable/low income housing						
<input type="checkbox"/> Broadband	<input type="checkbox"/> Comprehensive Plan update	<input type="checkbox"/> Peer learning groups	<input type="checkbox"/> Tri-County Airport	<input type="checkbox"/> Emergency response/preparedness	<input type="checkbox"/> Workforce development						
<input type="checkbox"/> Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/> Great Sauk State Trail completion	<input type="checkbox"/> Visiting RNs, home health, isolated individuals	<input type="checkbox"/> Improve highways / road maintenance	<input type="checkbox"/> Security in buildings and for employees	<input type="checkbox"/> Transportation						
<input type="checkbox"/> Energy savings / lower carbon footprint	<input type="checkbox"/> Protect air, water, land	<input type="checkbox"/> Medical assisted treatment	<input type="checkbox"/> Wifi access/broadband	<input type="checkbox"/> Diversion/alternatives to incarceration	<input type="checkbox"/> Communication into/with community						
<input checked="" type="checkbox"/> Cooperation	<input type="checkbox"/> Comprehensive Outdoor Recreation Plan	<input type="checkbox"/> Comprehensive community services	<input type="checkbox"/> Great Sauk State Trail	<input type="checkbox"/> Criminal Justice Coord release plans / re-entry	<input type="checkbox"/> Homelessness						
	<input type="checkbox"/> Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	Hand counting ballots is always an option; however, municipalities are still required to have handicap accessible equipment that is programmed.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	None										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Maintenance agreement for the County's portion of the system is about \$5,900 per year currently. System upgrades may be needed periodically in addition to annual maintenance.										
<b>PREVIOUS ACTIONS:</b>	None related to the upcoming replacement										
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
Purchase of replacement election equipment	\$460,000	General Fund Balance			\$460,000						
<b>TOTAL COST</b>	\$460,000	<b>TOTAL REVENUE</b>			\$460,000						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>				\$460,000							\$460,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$460,000	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Fourth Jury Courtroom	<b>DEPARTMENT:</b>	Circuit Courts	<b>MANAGER:</b>	Judge Michael Screnock						
<b>PROJECT DESCRIPTION:</b>	Fourth courtroom with chambers, conference room, jury room and support staff area.										
<b>ANALYSIS OF NEED:</b>	In the event the state legislature created a fourth circuit court branch, a fully functional courtroom will be needed. We do not anticipate this would occur within the next five years.										
<b>LOCATION:</b>	Old jail area.										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
			Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED (check all that apply):</b>											
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
x	Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	Construction of the fourth courtroom at the Law Enforcement Center is an alternative to consider.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	There would be increased staffing in other departments such as the Clerk of Court, Court Security and DA's Office.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	A slight revenue increase in court support grant may occur. Potential expenses could be \$250,000. This would include an increase in postage, telephone, office supplies and jury costs for an additional branch. It also includes costs for an additional Judicial Assistant, court security officer as well as bailiffs.										
<b>PREVIOUS ACTIONS:</b>	None.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Design and construction in accordance with Supreme Court guidelines		\$2,000,000	Unknown			\$2,000,000					
<b>TOTAL COST</b>		\$2,000,000	<b>TOTAL REVENUE</b>			\$2,000,000					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>										\$2,000,000	\$2,000,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Communication Systems Upgrades / Replacement	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond						
<b>PROJECT DESCRIPTION:</b>	<p>The \$50,000 is utilized for continued, necessary equipment upgrades and improvements as the technology dictates for communication system infrastructure (tower &amp; fiber optic sites and equipment). This is not intended to cover "big" one time expenditures such as adding a new tower site, or the addition of a Fiber node. As technology changes it is possible that additional tower sites/fiber nodes will be needed.</p> <p>2025: The following request is for the improvement / replacement of existing Sauk County Tower Alarming Systems that are required to notify Dispatch and Communications Engineer of critical equipment status at Sauk County Communication locations. Sauk County currently utilizes equipment to monitor critical equipment at communications location that was installed in 2003-2005 that is no longer supported by the manufacturer and requires replacement. The new alarming equipment will be expandable for future needs and completely networkable. The new equipment will improve the ability for the Communications Engineer to be notified off site with Real Time/Time Stamped Data for better understanding the issues that arise which the current system is not capable of.</p>										
<b>ANALYSIS OF NEED:</b>	From 2003 through 2007 the entire County wide Communications Infrastructure was upgraded. Upgrades included the addition of 148 miles of fiber optic cable and 5 new towers, 4 of which were new sites. Since 2007 an additional 36.5 miles of fiber has been added along with a number of smaller fiber equipment at the Highway Department, Parks, Landfill/Training Center. Tower and fiber equipment need to be serviced and upgraded regularly to function properly.										
<b>LOCATION:</b>	County wide										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	<input type="checkbox"/>	Mandatory in year proposed		<input checked="" type="checkbox"/>	Maintenance						
	<input checked="" type="checkbox"/>	Mandatory within 5 years		<input checked="" type="checkbox"/>	New Facility or Service						
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):											
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
<input type="checkbox"/>	Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget						
<input type="checkbox"/>	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	<input checked="" type="checkbox"/> Emergency response/preparedness						
<input type="checkbox"/>	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	<input checked="" type="checkbox"/> Security in buildings and for employees						
<input type="checkbox"/>	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration						
<input checked="" type="checkbox"/>	Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry						
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b> None											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> This is an infrastructure system improvement that will benefit all users (Fire, EMS, Law Enforcement) but should not have an adverse affect on those users.											
<b>ONGOING REVENUES &amp; EXPENSES:</b> All systems are maintained by Building Services staff. Maintain a technical support agreement on fiber node equipment.											
<b>PREVIOUS ACTIONS:</b> See analysis of need.											
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Communications System replacements/upgrades - \$50,000 annually (2025-2034)		\$500,000	Tax Levy			\$500,000					
Upgrade of Radio Equipment due to Manufacture end of Life (Marc 1 repeater, HI Fire Base station, IFERN Base Station, Court Security Repeater, LEC Jail Repeater, EMBS Repeater) (2025)		\$332,124	Fund Balance			\$332,124					
Tower site battery plants and UPS (uninterruptible power supply) units to include: CH1, CH2, LD, RD, LV, HH, HP, SG, SC, TR, LEC1, LEC2 (2025)		\$300,000	Fund Balance			\$300,000					
Generators at Tower Sites to include: (1) Hillpoint, (1) Happy Hill, (1) Reedsburg, (1) LaValle (2026)		\$80,000				\$80,000					
Radio Channel Added for Fire/EMS at 10 sites (2027)		\$350,000				\$350,000					
Add tower site to Wards Corners for increased radio coverage (2028)		\$350,000				\$350,000					
Radio Channel Upgrade for MARC 1 Repeater all sites (2029)		\$250,000				\$250,000					
Dispatch radio console upgrade to include voice recording and redundancy for LEC, EOC and Command Post ( 2028 or 2029)		Undetermined				Undetermined					
<b>TOTAL COST</b>		<b>\$2,162,124</b>	<b>TOTAL REVENUE</b>			<b>\$2,162,124</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$682,124	\$130,000	\$400,000	\$400,000	\$300,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$2,162,124
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$682,124	\$130,000	\$400,000	\$400,000	\$300,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$2,162,124

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Tuck-point/Caulking of Facilities	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond
<b>PROJECT DESCRIPTION:</b>	Ongoing inspections, maintenance/repairs of caulk and tuck-point joints on facility concrete panels and stones and windows.				
<b>ANALYSIS OF NEED:</b>	To assure we maintain the exterior appearance of all of the facilities while also catching any potential issues/bad joints that could cause significant damage.				
<b>LOCATION:</b>	Historic Courthouse, West Square Building, Reedsburg Human Services & Law Enforcement Center				
	<b>URGENCY</b>			<b>OTHER INFO</b>	
	Mandatory in year proposed		Optional - Saves money	X	Maintenance
	Mandatory within 5 years		Optional - Improves service level		New Facility or Service
		X	Optional - Reduces overall risk		Replacement

**STRATEGIC ISSUE(S) ADDRESSED** (check all that apply):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation
X Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness
	Solar initiatives				

**ALTERNATIVES CONSIDERED:** None

**IMPACT TO OTHER COUNTY DEPTS:** None

**ONGOING REVENUES & EXPENSES:** Nothing out of the ordinary

**PREVIOUS ACTIONS:** None

DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
Tuck-pointing & Caulking - \$30,000 annually	\$300,000	Tax Levy	\$300,000
<b>TOTAL COST</b>	<b>\$300,000</b>	<b>TOTAL REVENUE</b>	<b>\$300,000</b>

**CAPITAL BUDGET SUMMARY**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$300,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Remodel and Security improvements of County facilities	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond						
<b>PROJECT DESCRIPTION:</b>	Design and Re-model areas identified in the Space Needs Assessment completed by Strang Inc. from July of 2019										
<b>ANALYSIS OF NEED:</b>	Many Sauk County Departments have grown, or programs have been added or changed over the last few years. Numerous departments have two or more employees in an office at this time. In some cases storage space has been converted into offices to accommodate expansion. The space analysis identified a need for a redesign which was completed in 2019.										
<b>LOCATION:</b>	Courthouse, West Square, & Reedsburg Human Services										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	<input type="checkbox"/> Mandatory in year proposed		Optional - Saves money	<input checked="" type="checkbox"/>	Maintenance						
	<input checked="" type="checkbox"/> Mandatory within 5 years		Optional - Improves service level		New Facility or Service						
		<input checked="" type="checkbox"/>	Optional - Reduces overall risk	<input checked="" type="checkbox"/>	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):											
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
<input type="checkbox"/> Placemaking / Economic Development	<input type="checkbox"/> Groundwater study	<input type="checkbox"/> Health Care Center	<input type="checkbox"/> Highway building	<input type="checkbox"/> Coroner's office and budget	<input type="checkbox"/> Affordable/low income housing						
<input type="checkbox"/> Broadband	<input type="checkbox"/> Comprehensive Plan update	<input type="checkbox"/> Peer learning groups	<input type="checkbox"/> Tri-County Airport	<input type="checkbox"/> Emergency response/preparedness	<input type="checkbox"/> Workforce development						
<input type="checkbox"/> Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/> Great Sauk State Trail completion	<input type="checkbox"/> Visiting RNs, home health, isolated individuals	<input type="checkbox"/> Improve highways / road maintenance	<input checked="" type="checkbox"/> Security in buildings and for employees	<input type="checkbox"/> Transportation						
<input checked="" type="checkbox"/> Energy savings / lower carbon footprint	<input type="checkbox"/> Protect air, water, land	<input type="checkbox"/> Medical assisted treatment	<input type="checkbox"/> Wi-Fi access/broadband	<input type="checkbox"/> Diversion/alternatives to incarceration	<input type="checkbox"/> Communication into/with community						
<input checked="" type="checkbox"/> Cooperation	<input type="checkbox"/> Comprehensive Outdoor Recreation Plan	<input type="checkbox"/> Comprehensive community services	<input type="checkbox"/> Great Sauk State Trail	<input type="checkbox"/> Criminal Justice Coord release plans / re-entry	<input type="checkbox"/> Homelessness						
	<input type="checkbox"/> Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b> <i>Make no changes</i>											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> <i>All Courthouse &amp; West Square Depts., Human Services Reedsburg</i>											
<b>ONGOING REVENUES &amp; EXPENSES:</b> <i>Remodeling of other areas not covered with current budget dollars.</i>											
<b>PREVIOUS ACTIONS:</b> <i>2019 Strang Inc. Space Needs Assessment</i>											
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Upgrade of building suites, offices, and furniture from design stages to complete remodel of current areas. Addition of private bathroom in DA's office and updating of CH bathrooms. Camera upgrades at RHS. Also may include purchasing of additional land to offset county parking issues (2025)		\$1,500,000	Carry Forward			\$1,500,000					
Upgrade of building suites, offices, and furniture from design stages to complete remodel of current areas (2027)		\$2,400,000	Carry Forward / Fund Balance			\$2,400,000					
<b>TOTAL COST</b>		<b>\$3,900,000</b>	<b>TOTAL REVENUE</b>			<b>\$3,900,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$1,500,000	\$0	\$2,400,000	\$0							\$3,900,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$1,500,000	\$0	\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Energy Cost Saving Measures	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond						
<b>PROJECT DESCRIPTION:</b>	Implement cost saving measures identified within the Courthouse (CH) & West Square (WS) feasibility study and Law Enforcement retro commissioning reports. Also, an energy assessment by Hoffman Architect identified recommended cost savings measures mostly related to lighting. With technology ever changing this does become an ongoing effort.										
<b>ANALYSIS OF NEED:</b>	There are a number of energy cost saving items that have been identified within the studies that have been completed or are in progress. A large portion of the funds will be utilized for the replacement of the existing building controls in the CH and WS from pneumatic to digital. Some of this replacement has started with the recently completed WS remodel (2013) and a 2017 WS Controls upgrade. The Courthouse pneumatic to digital controls is expected to be around \$1,000,000. We will continue to research what costs may be eligible for grants, such as Focus on Energy.										
<b>LOCATION:</b>	Courthouse, West Square, Reedsburg Human Services, & Law Enforcement Center										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed	X	Optional - Saves money	X	Maintenance						
	Mandatory within 5 years		Optional - Improves service level		New Facility or Service						
			Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED (check all that apply):</b>											
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing						
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development						
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation						
X Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community						
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness						
	Solar initiatives										
<b>ALTERNATIVES CONSIDERED:</b>	Make no changes										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	All Courthouse Departments										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	The work should provide energy usage savings in the future and help to achieve our goal of becoming carbon neutral.										
<b>PREVIOUS ACTIONS:</b>	Replacement of pneumatic to digital controls in the West Square building and currently upgrading lighting throughout the buildings.										
<b>DESCRIPTION OF EXPENSE</b>	<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>						
Upgrade of building controls & equipment at Historic Courthouse and Reedsburg Human Services from pneumatic to digital, along with improving equipment efficiency at LEC and other locations (2025, 2026, 2027, 2028,2029)	\$1,125,000	Fund Balance			\$1,125,000						
Upgrade of building controls at the Historic Courthouse (2025)	\$1,250,000	Fund Balance (\$557,281) / Carry Forward (\$692,719)			\$1,250,000						
<b>TOTAL COST</b>	<b>\$2,375,000</b>	<b>TOTAL REVENUE</b>			<b>\$2,375,000</b>						
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$1,250,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000					\$2,375,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$1,250,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$2,375,000

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Re-gasket, check bearings on Chiller units	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond
<b>PROJECT DESCRIPTION:</b>	Complete tear down on chillers at the West Square Building & Law Enforcement Center. Replacement of gaskets and check bearings.				
<b>ANALYSIS OF NEED:</b>	Regular maintenance that is recommended every 7 - 10 years of operation, presently scheduled for 8 years. Failure to complete regular maintenance could result in catastrophic failure of the chillers which would require a full replacement of the chiller which would be a significantly higher cost. Chiller replacement for the West Square chillers is going to be needed in 2033 or 2034. An estimated replacement cost is \$650,000 per chiller.				

<b>LOCATION:</b>	Courthouse, West Square, Law Enforcement Center (LEC)				
	<b>URGENCY</b>			<b>OTHER INFO</b>	
	Mandatory in year proposed		Optional - Saves money	X	Maintenance
	Mandatory within 5 years	X	Optional - Improves service level		New Facility or Service
			Optional - Reduces overall risk		Replacement

<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):						
<b>General Government</b>	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues	
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing	
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development	
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation	
X Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community	
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness	
	Solar initiatives					

<b>ALTERNATIVES CONSIDERED:</b>	None
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Sheriff's Dept Staff and Courthouse & West Square Buildings staff
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Day to day maintenance completed by Building Services Staff, maintain annual maintenance agreements for annual service with qualified vendor.
<b>PREVIOUS ACTIONS:</b>	West Square Chillers completed in 2008 & 2016 Chiller #1 in 2019, LEC done in 2011 & Chiller 1 in 2016, Chiller #2 in 2018

DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
Re-gasket & Check Bearings on Chiller (Law Enforcement Center)	\$205,000	Tax Levy	\$205,000
West Square Chiller replacement (2033)	\$1,300,000	Undetermined	\$1,300,000
<b>TOTAL COST</b>	<b>\$1,505,000</b>	<b>TOTAL REVENUE</b>	<b>\$1,505,000</b>

CAPITAL BUDGET SUMMARY											
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$1,300,000	\$0	\$1,505,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0	\$1,300,000	\$0	\$1,505,000



# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Replace Roofs	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond
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<b>PROJECT DESCRIPTION:</b>	Replace rubber roofs on facilities.
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<b>ANALYSIS OF NEED:</b>	Life expectancy of the rubber roofs is estimated at 20 years +/- . In 2016 roofs on the West Square, Courthouse Annex and Human Services reached this age of 20 years old or more. The Reedsburg Human Services (2017), a large portion of the Law Enforcement Center roof (2018), and the Courthouse Annex roof (2019) West Square roof (2021) have been completed.
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<b>LOCATION:</b>	West Square, Courthouse Annex, Courthouse Connector Addition, Reedsburg Human Services, Law Enforcement Center.
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	<b>URGENCY</b>	<b>OTHER INFO</b>
	Mandatory in year proposed	Optional - Saves money
X	Mandatory within 5 years	Optional - Improves service level
	X	Optional - Reduces overall risk
		X Replacement

**STRATEGIC ISSUE(S) ADDRESSED** (check all that apply):

General Government	Cons, Devel, Rec, Culture, Educ	Health & Human Services	Public Works	Justice & Public Safety	Outside Issues
Placemaking / Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing
Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development
Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation
X Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wi-Fi access/broadband	Diversion/alternatives to incarceration	Communication into/with community
Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness
	Solar initiatives				

<b>ALTERNATIVES CONSIDERED:</b>	None
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<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Sheriff's Department, Courthouse and West Square Administrative Departments
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<b>ONGOING REVENUES &amp; EXPENSES:</b>	Once replaced, the roofs are for the most part maintenance free.
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<b>PREVIOUS ACTIONS:</b>	Working with contractors for inspecting the roofs help with budgeting costs.
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DESCRIPTION OF EXPENSE	AMOUNT	REVENUE - LIST EACH FUNDING SOURCE	AMOUNT
Replacement of roofs: Remaining Law Enforcement Center & Huber roof replacement			
2025- Replace LEC C and D section.	\$724,080	Fund Balance	\$724,080
2026- Replace LEC remainder of D Section.	\$777,579	Fund Balance	\$777,579
<b>TOTAL COST</b>	<b>\$1,501,659</b>	<b>TOTAL REVENUE</b>	<b>\$1,501,659</b>

**CAPITAL BUDGET SUMMARY**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$724,080	\$777,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,501,659
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$724,080	\$777,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,501,659

# Sauk County Capital Improvement Project

<b>PROJECT:</b>	Carpet Replacement	<b>DEPARTMENT:</b>	Building Services	<b>MANAGER:</b>	Ian Crammond						
<b>PROJECT DESCRIPTION:</b>	Replacement of the carpet and flooring in the Admin areas of the Law Enforcement Center, along with office areas of the Courthouse and replacement of the elevator floors in the WSB.										
<b>ANALYSIS OF NEED:</b>	The flooring is original to the Law Enforcement Center. Numerous areas in the secure and unsecure areas are starting to show wear even with regular cleaning and maintenance of the surfaces. The Courthouse last replaced carpet in the facility in the 2004-2006 timeframe. The public hallway areas are starting to show significant wear. Life expectancy is 8-10 years for a commercial carpet.										
<b>LOCATION:</b>	Historic Courthouse, Law Enforcement Center, West Square, & Reedsburg Human Services										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	<input type="checkbox"/>	Mandatory in year proposed	<input type="checkbox"/>	Optional - Saves money	X Maintenance						
	X	Mandatory within 5 years	<input type="checkbox"/>	Optional - Improves service level	New Facility or Service						
			X	Optional - Reduces overall risk	X Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply):											
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>					
<input type="checkbox"/>	Placemaking / Economic Development	<input type="checkbox"/>	Groundwater study	<input type="checkbox"/>	Health Care Center	<input type="checkbox"/>	Highway building	<input type="checkbox"/>	Coroner's office and budget	<input type="checkbox"/>	Affordable/low income housing
<input type="checkbox"/>	Broadband	<input type="checkbox"/>	Comprehensive Plan update	<input type="checkbox"/>	Peer learning groups	<input type="checkbox"/>	Tri-County Airport	<input type="checkbox"/>	Emergency response/preparedness	<input type="checkbox"/>	Workforce development
<input type="checkbox"/>	Criminal Justice Coordinating / stepping up initiative	<input type="checkbox"/>	Great Sauk State Trail completion	<input type="checkbox"/>	Visiting RNs, home health, isolated individuals	<input type="checkbox"/>	Improve highways / road maintenance	<input type="checkbox"/>	Security in buildings and for employees	<input type="checkbox"/>	Transportation
X	Energy savings / lower carbon footprint	<input type="checkbox"/>	Protect air, water, land	<input type="checkbox"/>	Medical assisted treatment	<input type="checkbox"/>	Wi-Fi access/broadband	<input type="checkbox"/>	Diversion/alternatives to incarceration	<input type="checkbox"/>	Communication into/with community
<input type="checkbox"/>	Cooperation	<input type="checkbox"/>	Comprehensive Outdoor Recreation Plan	<input type="checkbox"/>	Comprehensive community services	<input type="checkbox"/>	Great Sauk State Trail	<input type="checkbox"/>	Criminal Justice Coord release plans / re-entry	<input type="checkbox"/>	Homelessness
		<input type="checkbox"/>	Solar initiatives								
<b>ALTERNATIVES CONSIDERED:</b> None											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> Departments in Courthouse, LEC, Human Services Reedsburg, & West Sq. Facilities											
<b>ONGOING REVENUES &amp; EXPENSES:</b> Normal cleaning and bi-annual carpet extraction											
<b>PREVIOUS ACTIONS:</b> None											
<b>DESCRIPTION OF EXPENSE</b>				<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>				<b>AMOUNT</b>		
West Square Carpet replacement at West Square & Human Services Reedsburg-2027				\$70,000	Tax Levy				\$70,000		
Courthouse offices, LEC Admin areas and WSB elevator floors (2025)				\$70,000	Carry forward				\$70,000		
<b>TOTAL COST</b>				<b>\$140,000</b>	<b>TOTAL REVENUE</b>				<b>\$140,000</b>		
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$70,000	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$70,000	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,000

Sauk County Capital Improvement Project											
<b>PROJECT:</b>	ADA Transition Plan Implementation			<b>DEPARTMENT:</b>	LRE		<b>MANAGER:</b>	Lisa Wilson, Director Matt Stieve, Parks/Recreation Manager			
<b>PROJECT DESCRIPTION:</b>	On February 15, 2022, the County adopted by Resolution No. 14-2022, the ADA Audit and Transition Plan prepared for Sauk County park properties under the oversight of the Land Resources and Environment Department. The plan identified a number of projects as shown in Section III of the Transition Plan that are to occur over the next 10-plus years. Given that the budget cannot sustain making all of the necessary improvements in any budget year, funding will be requested over a period of time.										
<b>ANALYSIS OF NEED:</b>	As a public entity, we are required to meet the standards of the American with Disabilities Act. Within the Transition Plan, a number of projects were identified by a number (1/5), indicating the priority time frame for the various types of projects that must be completed to meet the federal standards.										
<b>LOCATION:</b>											
	<b>URGENCY</b>						<b>OTHER INFO</b>				
	Mandatory in year proposed			Optional - Saves money			X	Maintenance			
	X Mandatory within 5 years			Optional - Improves service level				New Facility or Service			
				Optional - Reduces overall risk			X	Replacement			
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):							or note an "Other" here:				
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>		<b>Health &amp; Human Services</b>		<b>Public Works</b>		<b>Justice &amp; Public Safety</b>		<b>Outside Issues</b>	
X	Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget		Affordable/low income housing
	Broadband		Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness		Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		Visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees		Transportation
	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration		Communication into/with community
	Cooperation	X	Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
<b>ALTERNATIVES CONSIDERED:</b>	Alternatives were considered as part of the review process to develop the ADA Transition Plan. Where alternatives are available, they have been noted within the plan and cost estimates provided.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Not applicable.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Upgrades to the parks to meet ADA requirements will be ongoing through the implementation of the Transition Plan. Once the plan is implemented, expenses for future maintenance will be diminished. General maintenance of park amenities would fall under the department's general park maintenance/operations budget. For new facilities, staff will ensure that during the construction process, ADA standards are met and would be incorporated into the project's overall cost.										
<b>PREVIOUS ACTIONS:</b>	Sauk County adopted Resolution No. 14-2022 for the ADA Transition Plan on February 15, 2022. Within the 2023 Budget, \$44,350 of General Fund Balance was provided for these improvements. Given that we are still working to implement the improvements from last year, additional funding will not be requested in the 2024 Budget cycle. This will give us time to complete the initial projects identified in the plan.										
<b>DESCRIPTION OF EXPENSE</b>			<b>AMOUNT</b>			<b>REVENUE - LIST EACH FUNDING SOURCE</b>					<b>AMOUNT</b>
Section III of the ADA Audit and Transition Plan			\$226,700			General Fund Balance					\$226,700
<b>TOTAL COST</b>			<b>\$226,700</b>			<b>TOTAL REVENUE</b>					<b>\$226,700</b>
CAPITAL BUDGET SUMMARY											
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$44,350	\$0	\$11,500	\$11,500	\$11,500	\$24,800	\$24,800	\$49,475	\$49,475	\$0	\$227,400
<b>REVENUE BUDGET</b>									\$0		\$0
<b>NET COUNTY COST / YEAR</b>	\$44,350	\$0	\$11,500	\$11,500	\$11,500	\$24,800	\$24,800	\$49,475	\$49,475	\$0	\$227,400

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Sauk County Farm Implementation	<b>DEPARTMENT:</b>	LRE	<b>MANAGER:</b>	Lisa Wilson, Director Melissa Schlupp, Conservation Manager						
<b>PROJECT DESCRIPTION:</b>	The County adopted the Sauk County Farm Master Plan in 2022, which outlines various projects and improvements for the property. The Department envisions the County Farm as an important agricultural resources for the residents of Sauk County. The implementation of the plan will allow for interested individuals to meet at the property to learn about farming and soil health.										
<b>ANALYSIS OF NEED:</b>	The County Farm is envisioned as an important educational resource for Sauk residents and visitors. Implementation of the master plan will further enhance the property as a demonstration and research site as well as a facility to encourage collaborative partnerships with local schools, agricultural producers, conservation groups, non-profit groups, and other public agencies.										
<b>LOCATION:</b>	Three miles south of the City of Reedsburg with the main entrance located near State Road 154 and County Rd CH.										
		<b>URGENCY</b>			<b>OTHER INFO</b>						
		Mandatory in year proposed		Optional - Saves money	Maintenance						
		Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service					
				Optional - Reduces overall risk	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):				or note an "Other" here:							
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>					
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation					
	Energy savings / lower carbon footprint	X	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	X					
X	Cooperation	X	Comprehensive Outdoor Recreation Plan	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b>		Alternatives could be to minimally maintain the property or to sell the property. However, both options were not considered viable given the long-standing history of the property being used for community educational and demonstration purposes. This is a unique property that provides unique opportunities for the County, particularly in engaging and educating residents and visitors on the importance of agriculture and soil health.									
<b>IMPACT TO OTHER COUNTY DEPTS:</b>		There may be positive impacts for UWEX through their FFA program, master gardeners, etc.									
<b>ONGOING REVENUES &amp; EXPENSES:</b>		Maintenance of the property and operational costs can be funded through the County Farm building/property line item. Land leases, in-kind contributions by outside agencies, potential renting of facilities/spaces once constructed will all contribute to the revenues.									
<b>PREVIOUS ACTIONS:</b>		Resolution 15-2022 was adopted on February 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist certain aspects of the project have been included in subsequent budget approvals. Approvals have also been granted by the LRE and Finance, Personnel, & Insurance Committee to accept grant funds that are tied to particular projects on the County Farm.									
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Shelter and Porta-John's Enclosure - 2025		\$100,000	General Fund Balance - Engineering/Architectural Plans Event Center			\$1,160,000					
Site Prep - Grading/Parking Lot Construction - 2026		\$400,000	Potential Grant Opportunities - Prairie Plantings, Walkways, Educational Hub			\$435,000					
Prairie Planting - 2026		\$15,000	County Farm Revenue - Community Gardens, Pasture Land Expansion			\$11,500					
Engineered/Architectural Plans for Event Center - 2027		\$85,000	LWRM Funding - Pasture Land Expansion			\$6,500					
Construction of Educational Hub Area - 2027/2028		\$750,000									
Additional Pasture Land Expansion - 2028		\$13,000									
Story Walk / Interpretative History Walk - 2028		\$30,000									
Outdoor Classroom Engineering Plans - 2029		\$25,000									
Outdoor Classroom Construction - 2030		\$150,000									
Memorial Garden - 2031		\$25,000									
Expand Community Gardens - 2032		\$5,000									
Interpretive Southern Trail - 2033		\$15,000									
<b>TOTAL COST</b>		<b>\$1,613,000</b>	<b>TOTAL REVENUE</b>			<b>\$1,613,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$100,000	\$415,000	\$835,000	\$43,000	\$25,000	\$150,000	\$25,000	\$5,000	\$15,000		\$1,613,000
<b>REVENUE BUDGET</b>		\$15,000	\$460,000	\$43,000				\$5,000	\$15,000		\$538,000
<b>NET COUNTY COST / YEAR</b>	\$100,000	\$400,000	\$375,000	\$0	\$25,000	\$150,000	\$25,000	\$0	\$0	\$0	\$1,075,000

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	White Mound County Park	<b>DEPARTMENT:</b>	LRE	<b>MANAGER:</b>	Lisa Wilson, Director Matt Stieve, Parks/Recreation Manager						
<b>PROJECT DESCRIPTION:</b>	The County adopted a master plan for White Mound County Park in 2022. The plan calls for improvements and facilities to be constructed and/or renovated throughout a 20-year time period. These items have been prioritized within the plan based upon need. The plan also considers potential land acquisition for expansion of the proposed amenities.										
<b>ANALYSIS OF NEED:</b>	White Mound County Park is the largest in the park system; and provides for a wide variety of amenities. In order to continue to offer the unique mix of activities to an ever growing number of visitors; park improvements and additional amenities are needed in the park.										
<b>LOCATION:</b>	57995 White Mound Drive, Hillpoint, WI										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money	X	Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
			Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>					
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation					
	Energy savings / lower carbon footprint	X Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community					
X	Cooperation	X Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b>	Alternatives are to not expand facilities in the park or continue maintenance operations for the park. However, given the park's increasing popularity in Sauk County, this is not a viable option.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	The Highway Department does assist at times for projects/requests. Public Health is impacted, as this provides as space to promote mental health and healthy active lifestyles.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Improvements and maintenance are required for the park. Revenues come from the increasing number of individuals utilizing the campground, beach area, rental of the Prairie Smoke Terrace, equipment rentals, and annual entrance passes.										
<b>PREVIOUS ACTIONS:</b>	Resolution 33-2022 adopted the White County Park Master Plan on March 15, 2022.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>		<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>				
New Park Maintenance and Storage Building (construction) - 2025		\$1,000,000		General Fund Balance			\$1,407,500				
Removal of Pit Toilets at the Boat Launch/Construction of Porta-John Area - 2025		\$7,000		Levy - Pit Toilets at Boat Launch			\$237,500				
Plans/specifications for Lake Trail w/ Addition of Boardwalk - 2026		\$80,000		Potential Grant Opportunities - Boardwalk construction			\$7,000				
All-terrain Handicapped Wheelchair - 2026		\$25,000									
Construction of Lake Trail w/ Addition of Boardwalk - 2027		\$475,000									
Replace and upgrade 2nd foot bridge - 2028		\$50,000									
Additional Rustic Campsites - 2029		\$15,000									
Future land acquisition - TBD											
<b>TOTAL COST</b>		\$1,652,000		<b>TOTAL REVENUE</b>			\$1,652,000				
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$1,007,000	\$105,000	\$475,000	\$50,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$1,652,000
<b>REVENUE BUDGET</b>	\$7,000		\$237,500								\$244,500
<b>NET COUNTY COST / YEAR</b>	\$1,000,000	\$105,000	\$237,500	\$50,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$1,407,500

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Bluffview County Park	<b>DEPARTMENT:</b>	LRE	<b>MANAGER:</b>	Lisa Wilson, Director Matt Stieve, Parks/Recreation Manager						
<b>PROJECT DESCRIPTION:</b>	Sauk County adopted the Bluffview County Park Master Plan in 2022. The creation of this unique park was made possible through the use of CDBG-CLOSE Funds as well as some ARPA Funds. While the funds were unable to pay for the complete vision for the park, a majority of the park amenities were able to be constructed in 2022. However, a parking facility was identified as a needed project to accommodate park patrons.										
<b>ANALYSIS OF NEED:</b>	The Bluffview Community is a low-income ethnically diverse community located in Sumpter, WI. The creation of the community park offers a space for the residents of this community to use for recreational and community purposes.										
<b>LOCATION:</b>											
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
			Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation					
	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	X					
X	Cooperation	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness					
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b> An alternative would be not to expand the park and/or include the future items that were identified in the master plan.											
<b>IMPACT TO OTHER COUNTY DEPTS:</b> Public Health encourages physical activity and promotes mental health.											
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Park maintenance is required. Maintenance funding would come from levy dollars within the department's park maintenance and operations line items. With the addition of another park to the system, additional funds may be necessary to accommodate maintenance items in Bluffview County Park.										
<b>PREVIOUS ACTIONS:</b>	Resolution 15-2022 was adopted on February 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist with the initial construction of the project have also occurred through the Economic Development Committee and County Board in the 2022 Budget.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Parking Lot - 2026		\$30,000	General Fund Balance			\$30,000					
<b>TOTAL COST</b>		\$30,000	<b>TOTAL REVENUE</b>			\$30,000					
<b>CAPITAL BUDGET SUMMARY</b>											
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
<b>EXPENDITURE BUDGET</b>	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
<b>REVENUE BUDGET</b>		\$30,000	\$0	\$0	\$0						\$30,000
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sauk County Capital Improvement Project											
<b>PROJECT:</b>	Comprehensive Plan Update			<b>DEPARTMENT:</b>	LRE		<b>MANAGER:</b>	Lisa Wilson, Director			
<b>PROJECT DESCRIPTION:</b>	In 2019, the County was required to update its Comprehensive Plan, which was adopted in December 2009. In order to give the County time to update the plan, an extension of the existing plan was approved, until such time as the new plan could be adopted. However, due to COVID, this process was put on hold. We are now to a point where we need to complete the plan update, in accordance with statutory requirements.										
<b>ANALYSIS OF NEED:</b>	A review of the existing plan indicates that there is a need to update the plan to accommodate changing circumstances in the County as well as new approaches, policies, and objectives. Given the importance of the comprehensive plan, the public participation coordination that is needed, and the creation of the necessary elements; the department is looking to hire a consultant to work with them through this planning process.										
<b>LOCATION:</b>	Not applicable.										
	<b>URGENCY</b>						<b>OTHER INFO</b>				
	X	Mandatory in year proposed				Optional - Saves money		Maintenance			
		Mandatory within 5 years			X	Optional - Improves service level		New Facility or Service			
						Optional - Reduces overall risk		Replacement			
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):							or note an "Other" here:				
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>		<b>Health &amp; Human Services</b>		<b>Public Works</b>		<b>Justice &amp; Public Safety</b>		<b>Outside Issues</b>	
X	Economic Development		Groundwater study		Health Care Center		Highway building		Coroner's office and budget	X	Affordable/low income housing
	Broadband	X	Comprehensive Plan update		Peer learning groups		Tri-County Airport		Emergency response/preparedness	X	Workforce development
	Criminal Justice Coordinating / stepping up initiative		Great Sauk State Trail completion		visiting RNs, home health, isolated individuals		Improve highways / road maintenance		Security in buildings and for employees	x	Transportation
X	Energy savings / lower carbon footprint		Protect air, water, land		Medical assisted treatment		Wifi access/broadband		Diversion/alternatives to incarceration	X	Communication into/with community
X	Cooperation		Comprehensive Outdoor Recreation Plan		Comprehensive community services		Great Sauk State Trail		Criminal Justice Coord release plans / re-entry		Homelessness
			Solar initiatives								
<b>ALTERNATIVES CONSIDERED:</b>	Section 66.1001 of Wisconsin Statutes, requires all units of government to enact or amend zoning, subdivision, or official mapping ordinance on or after January 1, 2010, and must adopt a Comprehensive Plan. The statute also requires that the plan be updated every ten years.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Not applicable.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	Ongoing expenses and revenues will be determined through the process and implementation of the plan.										
<b>PREVIOUS ACTIONS:</b>	Ordinance No. 18-2019 adopted an extension to the existing plan, until such time as the County was able to complete a planning process for updating the plan. In addition, the LRE Budget does contain \$90,000 of general fund balance and \$15,000 of Ho-Chunk funds to assist with the kick-off of the planning process in 2024.										
<b>DESCRIPTION OF EXPENSE</b>				<b>AMOUNT</b>		<b>REVENUE - LIST EACH FUNDING SOURCE</b>				<b>AMOUNT</b>	
Comprehensive Plan Update - 2025				\$87,500		General Fund Balance				\$175,000	
Comprehensive Plan Update - 2026				\$87,500							
<b>TOTAL COST</b>				\$175,000		<b>TOTAL REVENUE</b>				\$175,000	
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$87,500	\$87,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,000
<b>REVENUE BUDGET</b>	\$87,500	\$87,500									\$175,000
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	Park System Signage	<b>DEPARTMENT:</b>	LRE	<b>MANAGER:</b>	Lisa Wilson, Director Matt Stieve, Parks/Recreation Manager						
<b>PROJECT DESCRIPTION:</b>	With the adoption of the Comprehensive Outdoor Recreation Plan, and subsequent adoption of the various park master plans, in order to brand/market a County Park System there is a need for consistent signage across each of the properties. This would include not only entrance signs, but wayfinding/kiosks within our County parks.										
<b>ANALYSIS OF NEED:</b>	The Parks and Recreation Service area continues to brand and market the Sauk County Park System. As we begin implementing additional property master plans, it will become increasingly important to further establish a brand for the park system; and this includes consistent signage and wayfinding opportunities throughout the parks.										
<b>LOCATION:</b>											
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
			Optional - Reduces overall risk	X	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			<b>or note an "Other" here:</b>								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	Transportation					
	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	X					
	Cooperation	X	Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry					
		Solar initiatives				Homelessness					
<b>ALTERNATIVES CONSIDERED:</b>	The only alternative is to leave the signs as they currently stand. However, some signs are aging and in need of replacement. We also have a few properties that have no signs; and should be signed accordingly.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Not applicable.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	The branding of our park system will help bring awareness to the properties that we own and maintain for recreational purposes. This would spur more interest and spending within Sauk County. The Department will need to maintain the signage as it ages.										
<b>PREVIOUS ACTIONS:</b>	The County will be adopting the update to the Comprehensive Outdoor Recreation Plan in July 2024. The adoption of this plan and subsequent property master plans will soon follow.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
Replace / Install Park Signage - 2025		\$20,000	General Fund Balance			\$60,000					
Replace / Install Park Signage - 2026		\$20,000									
Replace / Install Park Signage - 2027		\$20,000									
<b>TOTAL COST</b>		<b>\$60,000</b>	<b>TOTAL REVENUE</b>			<b>\$60,000</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
<b>REVENUE BUDGET</b>											\$0
<b>NET COUNTY COST / YEAR</b>	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000



### Sauk County Capital Improvement Project

<b>PROJECT:</b> <i>Summer Oaks Boating Landing</i>		<b>DEPARTMENT:</b> <i>LRE</i>		<b>MANAGER:</b> <i>Lisa Wilson, Director Matt Stieve, Parks/Recreation Manager</i>							
<b>PROJECT DESCRIPTION:</b>		<i>The County owns property, which provides boat access to Lake Wisconsin within the Town of Merrimac. There is a pier located at the landing to assist boaters that utilize the facility; however, the pier has structural issues and needs to be replaced. The parking area is also in need to resurfacing.</i>									
<b>ANALYSIS OF NEED:</b>		<i>This access provides boat access to Lake Wisconsin. It also serves as a park-and-ride area for areas snowmobilers utilizing the trail.</i>									
<b>LOCATION:</b>		<i>E12614 Kilpatrick Point Drive, Merrimac, WI</i>									
		<b>URGENCY</b>		<b>OTHER INFO</b>							
		Mandatory in year proposed		Optional - Saves money	Maintenance						
		Mandatory within 5 years	X	Optional - Improves service level	New Facility or Service						
			X	Optional - Reduces overall risk	Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>		<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>						
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget						
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness						
	Criminal Justice Coordinating / stepping up initiative	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees						
	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration						
X	Cooperation	X Comprehensive Outdoor Recreation Plan	Comprehensive community services	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry						
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b>		<i>Alternatives would be to just continue to try to repair the existing pier and/or to leave the parking area as it is currently. Options also include only paving portions of the access and parking area, and leaving other areas as gravel parking.</i>									
<b>IMPACT TO OTHER COUNTY DEPTS:</b>		<i>Highway Department - if they are able to assist with the construction activities at the parking lot/landing.</i>									
<b>ONGOING REVENUES &amp; EXPENSES:</b>		<i>There is an entrance fee for use of the facility.</i>									
<b>PREVIOUS ACTIONS:</b>		<i>There have been no previous actions taken for this property.</i>									
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
<i>Replacement of the Pier - 2026</i>		\$40,000	<i>General Fund Balance</i>			\$200,000					
<i>Parking lot and boat access road repairs - 2027</i>		\$160,000	<i>Potential Grant Opportunities</i>								
<b>TOTAL COST</b>		\$200,000	<b>TOTAL REVENUE</b>			\$200,000					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$0	\$40,000	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
<b>REVENUE BUDGET</b>		\$40,000	\$160,000	\$0				\$0	\$0	\$0	\$200,000
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Sauk County Capital Improvement Project

<b>PROJECT:</b>	GSST Expansion - Bridge/Corridor	<b>DEPARTMENT:</b>	LRE	<b>MANAGER:</b>	Lisa Wilson, Director Brian Simmert, Planning/Zoning Manager Matt Stieve, Parks/Recreation Manager						
<b>PROJECT DESCRIPTION:</b>	Construction of the Great Sauk State Trail (GSST) from the Wye to Reedsburg. Construction of the WI River Bridge to connect to the Walking Iron Trail in Dane County.										
<b>ANALYSIS OF NEED:</b>	The County continues to plan for the extension of the GSST both to meet the 400 Trail in Reedsburg and to cross the WI River into Dane County to connect to the Walking Iron Trail. A consultant prepared a corridor plan for the remaining segments of the trail beginning at the Wye to meet the 400 Trail in Reedsburg. MSA/Westbrook are under contract to design the bridge crossing at the WI River. While preliminary costs were obtained through the feasibility study for the WI River Bridge; costs to construct additional trail segments towards Reedsburg have been roughly determined.										
<b>LOCATION:</b>	Various locations from the Sauk Prairie State Recreation Area to the City of Reedsburg - trail segment locations to be determined. Crossing of the WI River in Sauk City.										
	<b>URGENCY</b>			<b>OTHER INFO</b>							
	Mandatory in year proposed		Optional - Saves money		Maintenance						
	Mandatory within 5 years	X	Optional - Improves service level	X	New Facility or Service						
		X	Optional - Reduces overall risk		Replacement						
<b>STRATEGIC ISSUE(S) ADDRESSED</b> (check all that apply below):			or note an "Other" here:								
<b>General Government</b>	<b>Cons, Devel, Rec, Culture, Educ</b>	<b>Health &amp; Human Services</b>	<b>Public Works</b>	<b>Justice &amp; Public Safety</b>	<b>Outside Issues</b>						
X	Economic Development	Groundwater study	Health Care Center	Highway building	Coroner's office and budget	Affordable/low income housing					
	Broadband	Comprehensive Plan update	Peer learning groups	Tri-County Airport	Emergency response/preparedness	Workforce development					
	Criminal Justice Coordinating / stepping up initiative	X	Great Sauk State Trail completion	Visiting RNs, home health, isolated individuals	Improve highways / road maintenance	Security in buildings and for employees	X	Transportation			
	Energy savings / lower carbon footprint	Protect air, water, land	Medical assisted treatment	Wifi access/broadband	Diversion/alternatives to incarceration	Communication into/with community					
X	Cooperation	X	Comprehensive Outdoor Recreation Plan	Comprehensive community services	X	Great Sauk State Trail	Criminal Justice Coord release plans / re-entry	Homelessness			
		Solar initiatives									
<b>ALTERNATIVES CONSIDERED:</b>	Maintain existing level of service; and no longer plan for additional trail or constructing the bridge. Both of these are not options given the goals of the County.										
<b>IMPACT TO OTHER COUNTY DEPTS:</b>	Potential impact to the Highway Department, if they continue to be used for site work and construction. Administration as the trail would encourage economic development throughout the County due to visitors to the trail.										
<b>ONGOING REVENUES &amp; EXPENSES:</b>	The trail will continue to take in funds for trail passes as well as will continue to require maintenance. While mowing and tree removal will occur on a more regular basis, there will also be expenses for reconstruction and repairs as the trail ages.										
<b>PREVIOUS ACTIONS:</b>	Resolution 15-2022 was adopted on February 15, 2022 by the Sauk County Board. Other approvals for additional funding to assist certain aspects of the project have been included in subsequent budget approvals. Approvals have also been granted by the LRE and Finance, Personnel, & Insurance Committee to accept grant funds that are tied to particular projects on the County Farm.										
<b>DESCRIPTION OF EXPENSE</b>		<b>AMOUNT</b>	<b>REVENUE - LIST EACH FUNDING SOURCE</b>			<b>AMOUNT</b>					
GSST Corridor Construction from Goette Rd to the 400 Trail - Prelim Estimate		\$15,000,000	General Fund Balance - If awarded ATIP Grant			\$3,000,000					
GSST/Walking Iron WI River Bridge - Plans/Specs/Construction Admin - 2024/2025		\$984,300	TAP Grant - Village of Sauk City Sponsor			\$5,587,673					
GSST/Walking Iron WI River Bridge - Construction - 2025		\$9,000,000	Congressman Pocan's Earmark - FY23 Omnibus Bill			\$2,000,000					
GSST - Unknowns due to estimates - Engineering, change order, permits, etc.		\$2,603,373	ARPA Funds - Sauk County			\$2,000,000					
			Dane County Contribution			\$2,000,000					
			ATIP Grant - Federal Highway			\$12,000,000					
			DNR Snowmobile Grant - 1/2 Dane and 1/2 Sauk			\$1,000,000					
<b>TOTAL COST</b>		<b>\$27,587,673</b>	<b>TOTAL REVENUE</b>			<b>\$27,587,673</b>					
<b>CAPITAL BUDGET SUMMARY</b>											
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>TOTAL</b>
<b>EXPENDITURE BUDGET</b>	\$984,300	\$15,353,373	\$3,750,000	\$3,750,000	\$3,750,000	\$0	\$0	\$0	\$0	\$0	\$27,587,673
<b>REVENUE BUDGET</b>	\$984,300	\$15,353,373	\$3,750,000	\$3,750,000	\$3,750,000						\$27,587,673
<b>NET COUNTY COST / YEAR</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Debt Service

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. Any debt service payments financed by proprietary funds are reported in those funds, not here in the debt service fund.

CUSIP #: Committee on Uniform Securities Identification Procedures number. A universally accepted industry standard for securities identification and descriptions. Sauk County's issuer base number CUSIP is 804328.

Sauk County initiated a one-half percent sales tax in 1992. Pursuant to Section 30.04(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."

Sauk County shall comply with all statutory debt requirements, currently Chapter 67 of the Wisconsin Statutes. Subsection 67.03(1)(a) requires that the County's aggregate debt not exceed five percent of the value of the taxable property in the County as equalized for state purposes. Sauk County is currently utilizing well below this maximum. Further, the County shall issue debt only to the extent that the project funded by this debt fulfills a public purpose. Debt shall never be issued to fund ongoing, operational expenses. Debt shall only be issued to the extent that the County is able to fund principal and interest repayments within County levy limitations. The duration of debt should not exceed the life of the assets for which the debt was issued. Bond proceeds shall be invested in County-approved designated depositories and shall strive to earn the maximum interest possible on these invested funds. Notwithstanding, all Internal Revenue Service arbitrage rules shall be followed.

A variety of debt instruments shall be allowed, including sale of bonds or notes in the open market, notes or commercial paper issued by local financial institutions, both capital and operating leases, bond anticipation notes, and lines or letters of credit. The County's tax-exempt status shall be used to the extent allowable. A variety of methods of sale shall be considered and the most advantageous to the County shall be used. These methods may include competitive sale, negotiated sale or private placement. The County shall strive to maintain the highest credit rating possible. When proven cost-effective, credit enhancement in the form of letters of credit, bond insurance or surety bonds may be used. All ongoing disclosure requirements shall be honored.

Goals considered in development of financing plans include maximization of investment earnings, issuance of bank qualified debt to minimize interest costs, maintaining or improving the County's bond rating, and maintenance of flexibility and fluidity. Existing debt may be refunded only if the present value of the refunding instruments' payments demonstrates a savings to the County. Debt shall not be refunded solely for the purpose of improving the County's cash flows.

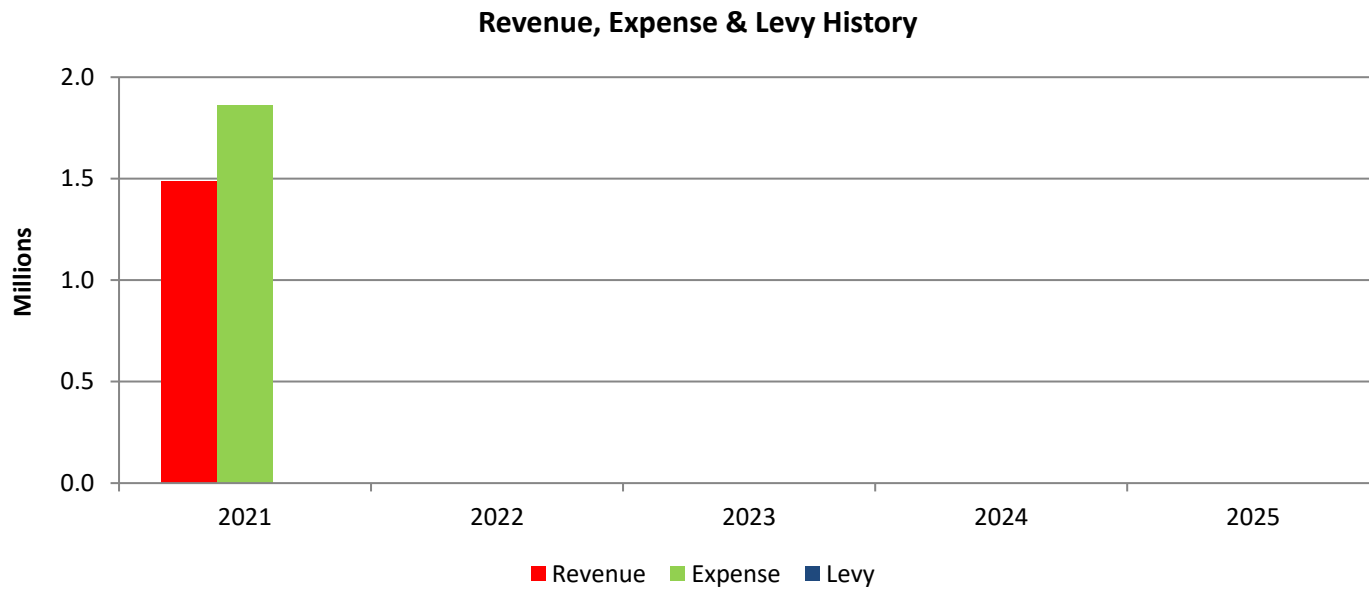
Investor services, such as Moody's and Standard & Poor's, do detailed in-depth analysis of an issuer's ability to remain a going concern and make bond payments. Based on this analysis, the service provides a rating for each issue. A rating can be enhanced with bond insurance; however, no outstanding bond issues have used bond insurance.

The rating system is similar for each investor service. Moody's, for example, provides ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca and C, with Aaa being the highest rating. Each of these rating categories can be further modified with a 1, 2 or 3 to denote higher (1) or lower (3) rankings within that category. In August of 2001, Sauk County was successful in obtaining an increase in its rating from Moody's A1 to Aa3. These ratings were confirmed in 2002, 2004, 2005, 2007 and again in 2009. Moody's recalibrated its rating scale for governmental units in April 2010, and Sauk County's rating was changed favorably to Aa2. The Aa2 rating was affirmed later in 2010. Sauk County's rating was upgraded to Aa1 in conjunction with a 2014 refunding to achieve lower interest rates on existing debt, and affirmed in 2016, 2017, 2019 and 2022.

# Debt Service

## Significant Changes in the Debt Service Function for 2025

- Debt service repayment starting in 2008 for the Health Care Center building project is recorded in the Health Care Center enterprise fund, not these general debt service accounts.
- Debt service was incurred for Highway facilities and equipment starting in 2023. Those debt repayments will be recorded in the Highway enterprise fund.
- The final debt service on Sauk County’s Law Enforcement Center was paid in 2021.



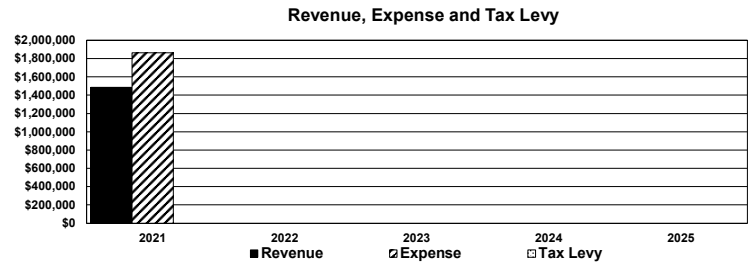
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>DEBT SERVICE</b>											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0.00%	None		0	0
Interest	1,133	0	0	0	0	0	0.00%				
Transfer from other Funds	1,484,695	0	0	0	0	0	0.00%	2025 Total	0	0	
Bond Proceeds	0	0	0	0	0	0	0.00%				
Premium on Bonds Issuance	0	0	0	0	0	0	0.00%				
Use of Fund Balance	376,266	0	0	0	0	0	0.00%	2026	0	0	
Total Revenues	1,862,094	0	0	0	0	0	0.00%	2027	0	0	
								2028	0	0	
								2029	0	0	
<u>Expenses</u>											
Principal Redemption	1,825,000	0	0	0	0	0	0.00%				
Interest Payments	37,094	0	0	0	0	0	0.00%				
Escrow Payments	0	0	0	0	0	0	0.00%				
Debt Issuance Costs	0	0	0	0	0	0	0.00%				
Addition to Fund Balance	0	0	0	0	0	0	0.00%				
Total Expenses	1,862,094	0	0	0	0	0	0.00%				
Beginning of Year Fund Balance	376,266	0	0	0	0	0					
End of Year Fund Balance	0	0	0	0	0	0					

**2025 Highlights & Issues on the Horizon**

Debt for the replacement Health Care Center is accounted for in the Health Care Center fund.

Debt for the Highway Building is accounted for in the Highway fund.

The Debt Service related to the Law enforcement Center (LEC) is included in this fund was paid in full in 2021.



Fund: DEBT SERVICE Department: GENERAL	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>50999 DEBT SERVICE REVENUE</b>									
481180 INTEREST DEBT SERVICE INVESTME	-1,133	0	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-1,381,218	0	0	0	0	0	0	0	0
492200 TRANSFER FROM SPECIAL REVENUE	-103,478	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>-1,485,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>50999800 DEBT SERVICE FUND</b>									
561000 PRINCIPAL REDEMPTION	1,825,000	0	0	0	0	0	0	0	0
562000 INTEREST EXPENSE	37,094	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE FUND</b>	<b>1,862,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

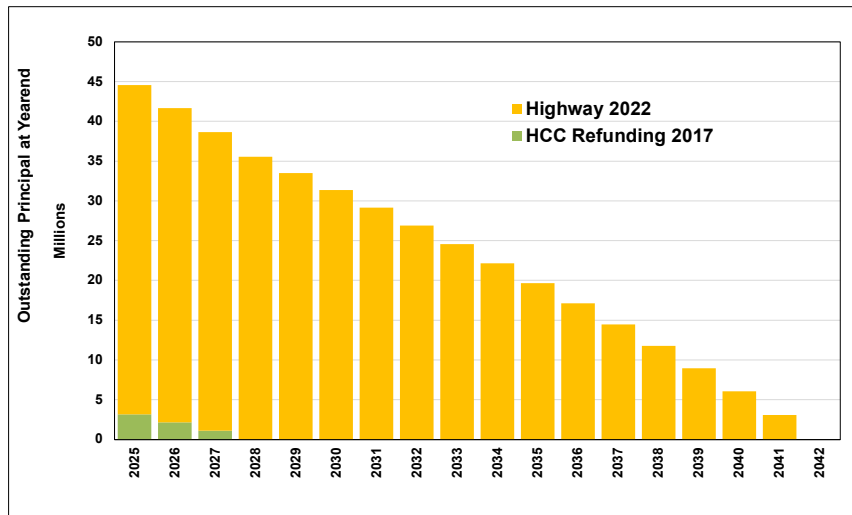
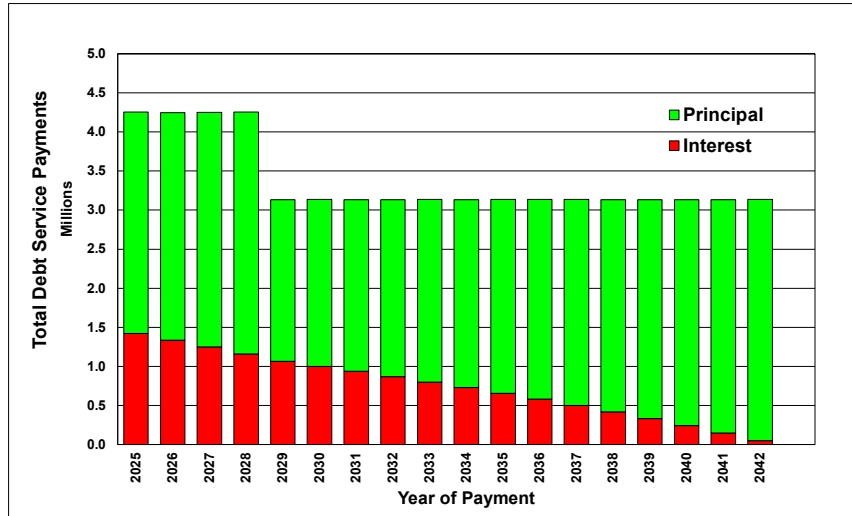
At this time, there are no specific projects planned that would require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

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



# General Government

This function includes revenues received and expenditures incurred to carry out the statutory duties of running the County.

## FUNCTIONAL AREA MISSION STATEMENT

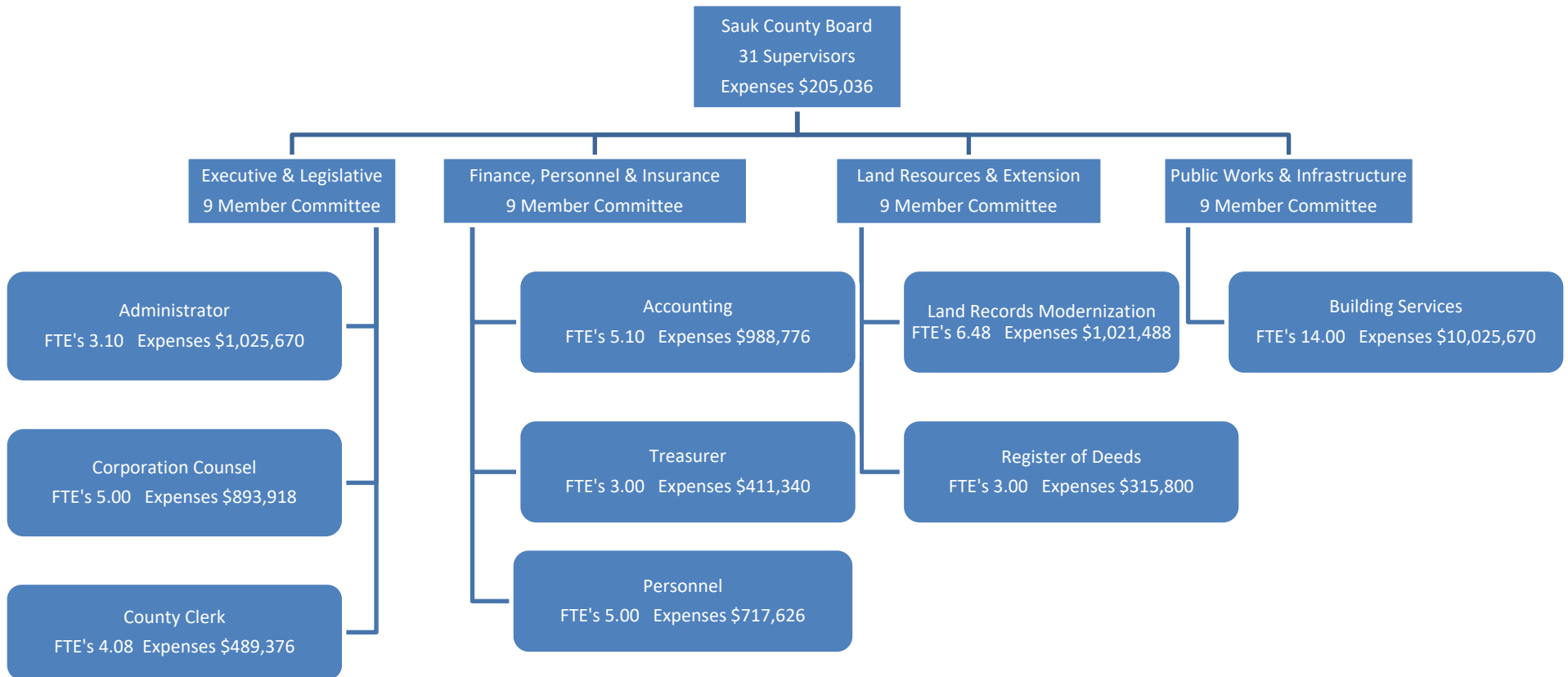
To support the mission of the departments comprising county government through the facilitation of a collaborative environment.

## FUNCTIONAL AREA VISION STATEMENT

An environment of cooperation, collaboration, and creativity in which all departments participate in the management of county government operations, to enhance government efficiency and responsiveness.

## ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible / Essential Services

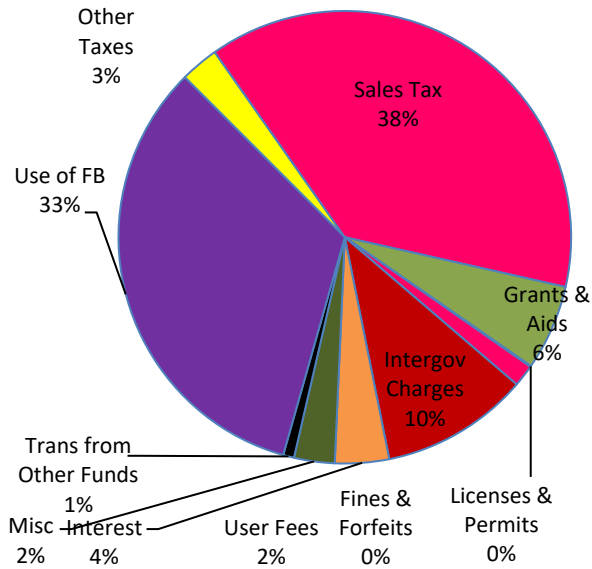


# General Government

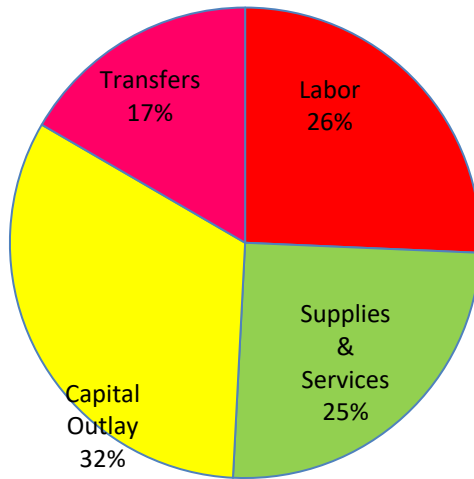
## Significant Changes in the General Government Function for 2025

- 2025 sales tax revenue projections are increased by \$444,511 to \$11,500,000. This is a cautious estimate based on continued strong sales tax earnings.
- Transfers to other funds decreased by \$5,006,326 to \$4,191,017 due to the 2024 one-time use of \$5,000,000 designated fund balance for construction and equipment at the new Highway facilities, debt payments begin in 2023.
- Interest on invested funds is expected to increase by \$372,000 to \$1,160,566 in the Treasurer’s budget due to increasing interest rates. Conversely, interest and penalty collected on delinquent taxes is expected to remain steady at \$425,000.
- Two elections are anticipated in 2025, decreasing County Clerk expenditures and tax levy by \$69,700.
- General Fund balance has been allocated for non- or rarely- recurring capital projects including facility maintenance for vacancy factor \$2,000,000; upgrade building controls \$1,475,000; communications upgrades \$632,124; University of Wisconsin Platteville/Baraboo/Sauk County campus projects \$390,000; and budget planning software.

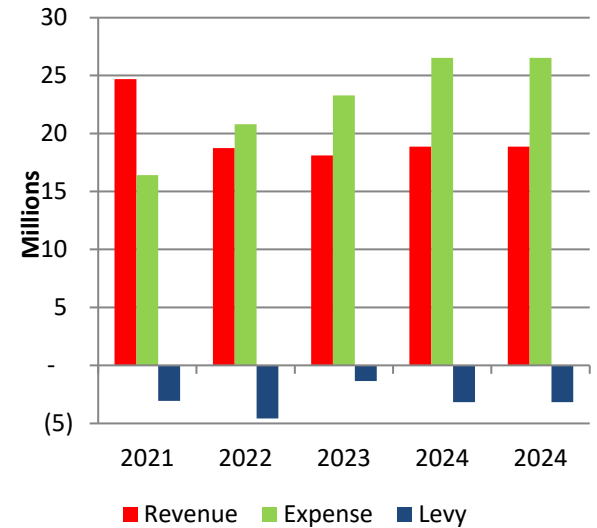
**2025 Revenues by Category**



**2025 Expenses by Category**



**Revenue, Expense & Levy History**



# 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

# Accounting

Oversight Committee: **Finance, Personnel & Insurance**

<b>Finance Director</b> 1.00 FTE
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<b>Finance Manager</b> 1.00 FTE
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<b>Senior Accountant</b> 1.00 FTE
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<b>Accounting Supervisor</b> 1.00 FTE
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<b>Accounting Specialist LTE</b> .10 FTE
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<b>Payroll &amp; Accounting Specialist</b> 1.00 FTE
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	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.20	-0.10
FTE Balance	5.00	5.00	5.00	5.20	5.10

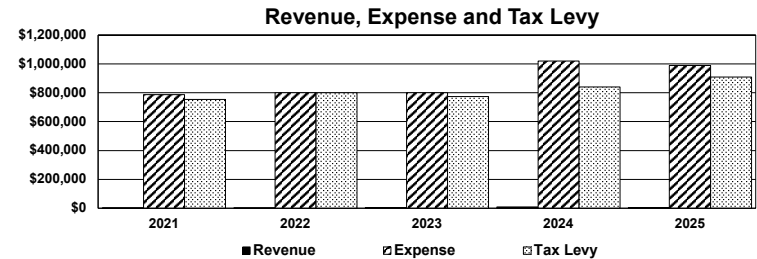
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>ACCOUNTING</b>											
<u>Revenues</u>											
Tax Levy	754,087	800,710	773,944	840,216	840,216	910,004	69,788	8.31%	None	0	0
Grants & Aids	0	0	399	5,000	500	0	(5,000)	-100.00%			
Intergovernmental	2,736	2,984	3,196	3,428	3,578	3,772	344	10.04%	2025 Total	0	0
Use of Fund Balance	30,082	0	22,462	171,006	30,337	75,000	(96,006)	-56.14%			
<b>Total Revenues</b>	<b>786,905</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	388,609	394,850	386,499	448,163	448,163	467,360	19,197	4.28%	2027	0	0
Labor Benefits	147,825	139,416	136,445	155,590	155,590	166,454	10,864	6.98%	2028	0	0
Supplies & Services	250,471	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	0	3,709	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>786,905</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											

**2025 Highlights & Issues on the Horizon**

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.

Accounting Department continues to focus on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board continues to promulgate numerous new or revised standards in accounting.

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.



Fund: GENERAL FUND	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: ACCOUNTING	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>10007 ACCOUNTING REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-754,087	-800,710	-773,944	-420,108	-840,216	-840,216	-840,216	-910,004	69,788
424299 AMERICAN RESCUE PLAN ACT	0	0	-399	0	-5,000	-5,000	-500	0	-5,000
451100 ADMINISTRATIVE FEES	-1,116	-1,026	-1,020	-660	-850	-850	-1,000	-1,000	150
474610 CSA CONTRACT	-1,620	-1,958	-2,176	-1,299	-2,578	-2,578	-2,578	-2,772	194
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-75,000	75,000
493200 CONTINUING APPROPRIATION PRIOR YEAR	0	0	0	0	-14,285	-171,006	0	0	-171,006
<b>TOTAL ACCOUNTING REVENUE</b>	<b>-756,823</b>	<b>-803,694</b>	<b>-777,539</b>	<b>-422,067</b>	<b>-862,929</b>	<b>-1,019,650</b>	<b>-844,294</b>	<b>-988,776</b>	<b>-30,874</b>
<b>10007150 ACCOUNTING</b>									
511100 SALARIES PERMANENT REGULAR	387,056	393,558	383,783	207,217	443,138	443,138	443,138	463,385	20,247
511200 SALARIES-PERMANENT-OVERTIME	356	517	1,861	1,583	2,732	4,090	4,090	2,900	-1,190
511900 LONGEVITY-FULL TIME	1,198	775	855	0	935	935	935	1,075	140
514100 FICA & MEDICARE TAX	27,798	28,469	27,329	14,876	34,181	34,181	34,181	35,753	1,572
514200 RETIREMENT-COUNTY SHARE	26,212	25,568	25,627	14,230	29,958	29,958	29,958	32,021	2,063
514400 HEALTH INSURANCE COUNTY SHARE	93,327	84,928	83,171	45,518	91,032	91,032	91,032	98,227	7,195
514500 LIFE INSURANCE COUNTY SHARE	162	175	159	65	151	151	151	173	22
514600 WORKERS COMPENSATION	326	276	159	125	268	268	268	280	12
520900 CONTRACTED SERVICES	66,666	68,372	96,217	10,929	85,160	85,160	83,893	92,105	6,945
522500 TELEPHONE	93	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	409	651	542	623	850	850	800	850	0
531200 OFFICE SUPPLIES AND EXPENSE	2,444	3,706	7,397	3,157	3,750	6,103	6,000	5,300	-803
531300 PHOTO COPIES	453	327	287	260	400	400	400	400	0
531500 FORMS AND PRINTING	0	958	826	0	1,000	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	178,888	189,463	167,079	178,134	166,744	315,911	174,655	252,427	-63,484
532200 SUBSCRIPTIONS	287	287	0	0	300	300	300	300	0
532400 MEMBERSHIP DUES	670	670	670	670	680	680	680	680	0
532500 SEMINARS AND REGISTRATIONS	408	405	907	0	500	4,343	2,000	750	-3,593
532600 ADVERTISING	154	218	0	0	250	250	250	250	0
533200 MILEAGE	0	211	231	76	400	400	400	400	0
533500 MEALS AND LODGING	0	453	180	0	500	500	500	500	0
581900 CAPITAL OUTLAY	0	0	2,721	0	0	0	0	0	0
<b>TOTAL ACCOUNTING</b>	<b>786,905</b>	<b>799,985</b>	<b>800,002</b>	<b>477,463</b>	<b>862,929</b>	<b>1,019,650</b>	<b>874,631</b>	<b>988,776</b>	<b>-30,874</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-756,823</b>	<b>-803,694</b>	<b>-777,539</b>	<b>-422,067</b>	<b>-862,929</b>	<b>-1,019,650</b>	<b>-844,294</b>	<b>-988,776</b>	<b>-30,874</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>786,905</b>	<b>799,985</b>	<b>800,002</b>	<b>477,463</b>	<b>862,929</b>	<b>1,019,650</b>	<b>874,631</b>	<b>988,776</b>	<b>-30,874</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>30,082</b>	<b>-3,709</b>	<b>22,462</b>	<b>55,397</b>	<b>0</b>	<b>0</b>	<b>30,337</b>	<b>0</b>	

## 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

# Administrator

Oversight Committee: **Executive & Legislative**

**Administrator**  
1.00 FTE

**Sauk County  
Department Heads**

**Executive Assistant**  
1.00 FTE

**Economic Development Director**  
1.00 FTE

**Social Media Intern**  
.10 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.10	0.00
FTE Balance	3.00	3.00	3.00	3.10	3.10

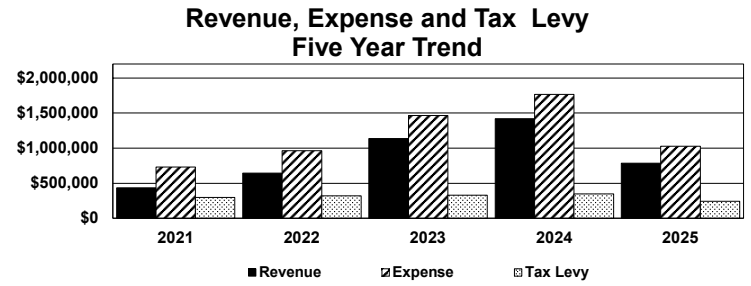
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>ADMINISTRATOR</b>											
<u>Revenues</u>											
Tax Levy	296,266	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	10,000	580,902	765,345	313,000	313,000	60,000	(253,000)	-80.83%			
User Fees	0	807	680	0	0	0	0	0.00%	2025 Total	0	0
Intergovernmental	0	0	1,000	20,171	0	11,437	(8,734)	-43.30%			
Donations	58,235	0	0	0	0	0	0	0.00%			
Interest	41,434	23,068	17,649	17,650	0	14,929	(2,721)	-15.42%	2026	0	0
Miscellaneous	326,937	37,760	33,115	33,115	0	33,606	491	1.48%	2027	0	0
Use of Fund Balance	0	0	317,413	1,034,968	520,967	173,049	(861,919)	-83.28%	2028	0	0
									2029	0	0
<b>Total Revenues</b>	<b>732,872</b>	<b>965,014</b>	<b>1,464,678</b>	<b>1,766,105</b>	<b>1,181,168</b>	<b>1,025,670</b>	<b>(740,435)</b>	<b>-41.92%</b>			
<u>Expenses</u>											
Labor	228,446	223,874	273,635	300,988	300,988	328,829	27,841	9.25%			
Labor Benefits	82,767	71,001	76,239	81,045	81,045	103,475	22,430	27.68%			
Supplies & Services	295,118	549,672	1,114,804	1,384,072	799,135	593,366	(790,706)	-57.13%			
Addition to Fund Balance	126,541	120,467	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>732,872</b>	<b>965,014</b>	<b>1,464,678</b>	<b>1,766,105</b>	<b>1,181,168</b>	<b>1,025,670</b>	<b>(740,435)</b>	<b>-41.92%</b>			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**2025 Highlights & Issues on the Horizon**

Continue branding and marketing efforts to support and grow County economic and community development initiatives.

\$	330,950	Branding and Marketing
\$	160,464	Economic Development Programs (Labor and supplies/services)
\$	491,414	Total Sales Tax for Economic Development 2025

Receiving a Broadband, Equity, Access and Deployment (BEAD) Local Planning Grant in the amount of \$8,734, a collaborative grant with Madison Region Economic Partnership.



Fund: GENERAL FUND	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: ADMINISTRATOR	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>10024 ADMINISTRATOR</b>									
411100 GENERAL PROPERTY TAXES	-296,266	-322,477	-329,476	-173,600	-347,201	-347,201	-347,201	-241,235	-105,966
412200 COUNTY SALES TAX REVENUES	0	0	0	0	0	0	0	-491,414	491,414
422160 HO-CHUNK GAMING GRANT	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	0
424299 AMERICAN RESCUE PLAN ACT	0	-520,902	-755,344	-60,614	-303,000	-303,000	-303,000	-50,000	-253,000
424314 ECONOMIC DEVELOPMENT GRANT	0	-50,000	0	0	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	0	-807	-680	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	0	-1,000	25	-20,171	-20,171	0	-11,437	-8,734
481420 INTEREST ON LOAN PAYMENTS	-38,634	-22,668	-17,649	-8,322	-17,650	-17,650	0	-14,929	-2,721
481430 LATE FEES	-2,800	-400	0	0	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-326,937	-37,760	-33,115	-17,060	-33,115	-33,115	0	-33,606	491
485080 DONATIONS	-58,235	0	0	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-779,698	-779,698	0	-173,049	-606,649
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-255,270	0	0	-255,270
<b>TOTAL ADMINISTRATOR</b>	<b>-732,872</b>	<b>-965,014</b>	<b>-1,147,264</b>	<b>-269,572</b>	<b>-1,510,835</b>	<b>-1,766,105</b>	<b>-660,201</b>	<b>-1,025,670</b>	<b>-740,435</b>
<b>10024142 ADMINISTRATOR</b>									
511100 SALARIES PERMANENT REGULAR	160,506	154,178	164,918	85,416	180,803	180,803	180,803	216,912	36,109
511900 LONGEVITY-FULL TIME	0	0	54	0	54	54	54	100	46
512100 WAGES-PART TIME	0	2,257	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	11,773	11,362	12,151	6,312	13,836	13,836	13,836	16,601	2,765
514200 RETIREMENT-COUNTY SHARE	10,826	9,991	11,221	5,894	12,479	12,479	12,479	15,082	2,603
514400 HEALTH INSURANCE COUNTY SHARE	32,665	31,275	26,013	12,956	25,910	25,910	25,910	30,197	4,287
514500 LIFE INSURANCE COUNTY SHARE	122	121	133	52	124	124	124	139	15
514600 WORKERS COMPENSATION	134	143	68	51	109	109	109	620	511
520900 CONTRACTED SERVICES	0	0	11,183	500	50,000	50,000	22,545	0	-50,000
522500 TELEPHONE	596	650	588	135	550	550	550	550	0
524000 MISCELLANEOUS EXPENSES	0	0	0	-760	0	0	0	0	0
531100 POSTAGE AND BOX RENT	8	65	76	8	30	30	30	30	0
531200 OFFICE SUPPLIES AND EXPENSE	394	916	1,228	194	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	7,453	10,176	8,098	2,591	3,477	3,477	3,477	3,489	12
532400 MEMBERSHIP DUES	0	0	0	0	1,200	1,200	800	1,200	0
532500 SEMINARS AND REGISTRATIONS	175	1,792	330	0	3,000	3,000	3,000	3,000	0
532801 STAFF DEVELOPMENT	0	858	0	26,283	0	0	0	0	0
533030 COMMUNITY EVENTS	9,582	9,855	10,000	0	10,000	10,563	10,000	10,000	-563
533200 MILEAGE	789	4,167	972	178	700	700	700	1,000	300
533500 MEALS AND LODGING	148	162	622	0	600	600	600	600	0
<b>TOTAL ADMINISTRATOR</b>	<b>235,172</b>	<b>237,966</b>	<b>247,654</b>	<b>139,811</b>	<b>303,122</b>	<b>303,685</b>	<b>275,267</b>	<b>299,770</b>	<b>-3,915</b>

<b>Fund: GENERAL 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: ADMINISTRATOR</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10024684 ECONOMIC DEVELOPMENT</b>									
511100 SALARIES PERMANENT REGULAR	67,940	67,440	108,656	56,291	120,125	120,125	120,125	111,817	-8,308
511900 LONGEVITY-FULL TIME	0	0	6	0	6	6	6	0	-6
514100 FICA & MEDICARE TAX	4,851	5,017	8,060	4,080	9,190	9,190	9,190	8,554	-636
514200 RETIREMENT-COUNTY SHARE	4,537	4,385	7,204	3,832	8,289	8,289	8,289	7,771	-518
514400 HEALTH INSURANCE COUNTY SHARE	17,039	7,857	10,482	10,490	10,921	10,921	10,921	23,255	12,334
514500 LIFE INSURANCE COUNTY SHARE	20	64	124	48	115	115	115	104	-11
514600 WORKERS COMPENSATION	800	787	781	553	72	72	72	1,152	1,080
520100 CONSULTANT AND CONTRACTUAL	166,899	589	0	8,735	13,721	13,721	2,284	11,437	-2,284
521313 ECONOMIC DEVELOPMENT	0	517,748	1,076,797	574,270	1,032,698	1,287,405	747,398	553,999	-733,406
521314 COMMUNITY DEVELOPMENT GRANTS	108,235	0	0	0	0	0	0	0	0
522500 TELEPHONE	790	388	588	135	200	200	0	200	0
531100 POSTAGE AND BOX RENT	0	0	0	0	775	775	25	25	-750
531200 OFFICE SUPPLIES AND EXPENSE	0	262	293	71	3,075	3,075	250	75	-3,000
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	1,663	3,326	3,326	3,326	4,811	1,485
532500 SEMINARS AND REGISTRATIONS	0	830	1,071	130	2,000	2,000	1,500	500	-1,500
533200 MILEAGE	48	1,106	2,428	913	3,000	3,000	2,200	2,000	-1,000
533500 MEALS AND LODGING	0	108	532	132	200	200	200	200	0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>371,160</b>	<b>606,581</b>	<b>1,217,023</b>	<b>661,344</b>	<b>1,207,713</b>	<b>1,462,420</b>	<b>905,901</b>	<b>725,900</b>	<b>-736,520</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-732,872</b>	<b>-965,014</b>	<b>-1,147,264</b>	<b>-269,572</b>	<b>-1,510,835</b>	<b>-1,766,105</b>	<b>-660,201</b>	<b>-1,025,670</b>	<b>-740,435</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>606,331</b>	<b>844,548</b>	<b>1,464,677</b>	<b>801,155</b>	<b>1,510,835</b>	<b>1,766,105</b>	<b>1,181,168</b>	<b>1,025,670</b>	<b>-740,435</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-126,541</b>	<b>-120,466</b>	<b>317,413</b>	<b>531,583</b>	<b>0</b>	<b>0</b>	<b>520,967</b>	<b>0</b>	

## 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>COUNTY LEVY</b>	<b>\$829,574</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>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>COUNTY LEVY</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



# Building Services

Oversight Committee: **Public Works & Infrastructure**

**Buildings & Grounds Director**  
1.00 FTE

**Assistant Building & Grounds Director**  
1.00 FTE

**Office Manager**  
1.00 FTE

**Facilities Manager**  
2.00 FTE

**Public Safety Communication  
Engineer**  
1.00 FTE

**Building Maintenance  
Technician II**  
1.00 FTE

**Public Safety Communications  
Technician**  
1.00 FTE

**Building Maintenance  
Technician I**  
3.00 FTE

**Custodian**  
3.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	3.00	0.00	0.00	1.50	0.00
FTE Balance	12.50	12.50	12.50	14.00	14.00

**BUILDING SERVICES**

Revenues

	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget
Tax Levy	1,728,497	1,615,793	1,827,292	2,202,233	2,202,233	2,184,943
Grants & Aids	57,534	766,398	721,125	158,285	158,285	0
User Fees	3,894	5,643	5,058	3,000	3,000	3,000
Intergovernmental	62,008	64,102	56,089	61,520	61,770	66,030
Interest	0	86,405	0	0	0	0
Rent	843,655	733,820	802,085	690,275	677,600	831,250
Miscellaneous	971	1,313	105	500	160	100
Use of Fund Balance	622,843	1,187,426	1,168,501	6,989,491	0	7,205,492

Total Revenues 3,319,402   4,460,900   4,580,255   10,105,304   3,103,048   10,290,815

Expenses

Labor	697,921	723,361	726,063	928,718	928,718	997,272
Labor Benefits	253,188	269,675	270,665	360,476	360,476	401,035
Supplies & Services	1,250,784	1,311,941	1,466,856	1,558,334	1,503,974	1,577,016
Capital Outlay	1,117,509	2,155,923	2,116,671	7,257,776	0	7,315,492
Addition to Fund Balance	0	0	0	0	309,880	0

Total Expenses 3,319,402   4,460,900   4,580,255   10,105,304   3,103,048   10,290,815

Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Courtroom Sound & Video Upgrade				59,832	0
Implement Energy Cost Saving				692,719	0
Elevator Upgrades	(17,290)	-0.79%		176,580	0
Facility Renovations	(158,285)	-100.00%		2,633,459	0
Tuckpointing & Caulking	0	0.00%		30,000	30,000
Re-Gasket, Check Bearings on Chillers	4,510	7.33%		29,316	0
Carpet Replacement	0	0.00%		27,300	0
Communications Upgrades - Towers	140,975	20.42%		632,124	0
Communications Upgrades	(400)	-80.00%		545,897	50,000
Dispatch Center - Radio Console				30,000	30,000
Upgrade building controls of CH				1,475,000	0
LEC Kitchen Equipment				38,040	0
LEC Roof Replacement				902,525	0
LEC Carpet Replacement				42,700	0
<b>2025 Total</b>	<b>185,511</b>	<b>1.84%</b>		<b>7,315,492</b>	<b>110,000</b>
<b>2026</b>				1,492,579	110,000
<b>2027</b>				3,430,000	180,000
<b>2028</b>				685,000	110,000
<b>2029</b>				585,000	110,000

**2025 Highlights & Issues on the Horizon**

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

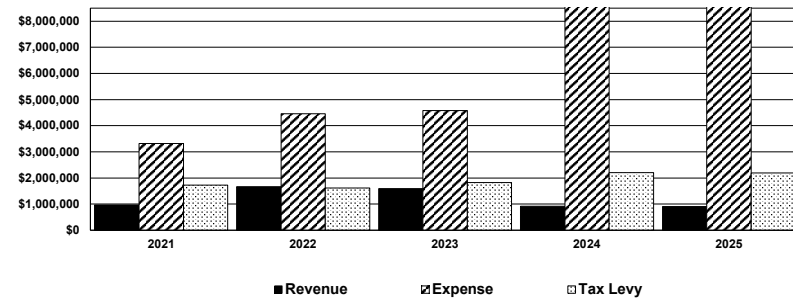
2025 Budgeted capital outlay projects equal \$7.3 million, an increase of \$58,000 over 2024.

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

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.

**Revenue, Expense and Tax Levy**



<b>Fund: GENERAL 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: BUILDING SERVICES</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>10017 BUILDING SERVICES REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-1,728,497	-1,615,793	-1,827,292	-1,101,116	-2,202,233	-2,202,233	-2,202,233	-2,184,943	-17,290
424299 AMERICAN RESCUE PLAN ACT	-57,534	-766,398	-721,125	-95,727	-124,000	-158,285	-158,285	0	-158,285
472490 LOCAL GOVT/AGENCY PAYMENTS	-284	-409	-2,047	-1,223	-1,000	-1,000	-1,250	-1,000	0
474010 DEPARTMENTAL CHRGS-POSTAGE	-61,724	-63,693	-53,871	-26,986	-60,520	-60,520	-60,520	-65,030	4,510
474012 DEPARTMENTAL CHRGS-OTHER	0	0	-171	0	0	0	0	0	0
481100 INTEREST ON LEASE INVESTMENTS	0	-86,405	0	0	0	0	0	0	0
482100 RENT OF COUNTY BUILDINGS	-124,167	-126,288	-115,904	-53,374	-129,000	-129,000	-116,000	-118,500	-10,500
482470 RENT/LEASE - TOWER SPACE	-470,324	-344,578	-422,303	-237,352	-329,525	-329,525	-329,850	-426,750	97,225
482480 RENT/LEASE - FIBER OPTICS	-249,164	-262,954	-263,878	-149,504	-231,750	-231,750	-231,750	-286,000	54,250
483700 VENDING MACHINE SALES	-3,894	-5,643	-5,058	-2,321	-3,000	-3,000	-3,000	-3,000	0
484160 MISCELLANEOUS REVENUES	-971	-1,313	-105	-161	-500	-500	-160	-100	-400
493010 FUND BALANCE APPLIED	0	0	0	0	-2,001,348	-2,001,348	0	-2,831,204	829,856
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-1,718,940	-4,988,143	0	-4,374,288	-613,855
<b>TOTAL BUILDING SERVICES REVENUE</b>	<b>-2,696,560</b>	<b>-3,273,473</b>	<b>-3,411,753</b>	<b>-1,667,765</b>	<b>-6,801,816</b>	<b>-10,105,304</b>	<b>-3,103,048</b>	<b>-10,290,815</b>	<b>185,511</b>
<b>10017110 BLDG SRVCS ADMINISTRATION</b>									
511100 SALARIES PERMANENT REGULAR	131,782	180,752	197,976	128,090	255,152	255,152	255,152	282,360	27,208
511900 LONGEVITY-FULL TIME	260	310	280	0	320	320	320	820	500
514100 FICA & MEDICARE TAX	9,445	13,139	14,529	9,530	19,544	19,544	19,544	21,663	2,119
514200 RETIREMENT-COUNTY SHARE	9,005	11,874	13,587	8,880	17,628	17,628	17,628	19,681	2,053
514400 HEALTH INSURANCE COUNTY SHARE	18,874	30,526	40,038	31,122	62,243	62,243	62,243	67,162	4,919
514500 LIFE INSURANCE COUNTY SHARE	27	36	39	20	31	31	31	49	18
514600 WORKERS COMPENSATION	2,195	2,817	1,704	1,506	2,989	2,989	2,989	2,917	-72
522500 TELEPHONE	4,402	5,537	5,932	2,309	5,000	5,000	5,000	5,200	200
525010 RENOVATION/REFURBISHMENT	11,000	23,000	54,189	0	40,000	40,000	35,000	40,000	0
525011 BUILDING SECURITY	4,543	7,746	2,128	989	5,000	5,000	5,000	5,000	0
531100 POSTAGE AND BOX RENT	101	126	104	47	350	350	350	350	0
531200 OFFICE SUPPLIES AND EXPENSE	246	345	482	88	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	3,712	6,490	41,790	6,985	8,758	8,758	8,758	5,085	-3,673
532200 SUBSCRIPTIONS	0	0	0	0	100	100	100	100	0
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532800 TRAINING AND INSERVICE	327	147	405	0	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	2,934	6,256	2,439	861	3,000	3,000	3,000	3,000	0
533200 MILEAGE	607	0	23	0	200	200	200	200	0
533500 MEALS AND LODGING	0	0	0	0	200	200	200	200	0
581900 CAPITAL OUTLAY	719,541	1,034,631	1,392,668	163,917	2,046,816	5,127,992	0	5,124,206	-3,786
<b>TOTAL BLDG SRVCS ADMINISTRATION</b>	<b>919,001</b>	<b>1,323,733</b>	<b>1,768,313</b>	<b>354,343</b>	<b>2,469,931</b>	<b>5,551,107</b>	<b>418,115</b>	<b>5,580,593</b>	<b>29,486</b>

<b>Fund: GENERAL 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: BUILDING SERVICES</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>10017162 HS SERV/RDBGS/6TH STR</b>									
511100 SALARIES PERMANENT REGULAR	0	47,230	49,128	26,420	56,067	56,067	56,067	58,302	2,235
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	396	1,160	1,160	1,160	1,261	101
511900 LONGEVITY-FULL TIME	0	220	240	0	240	240	240	280	40
514100 FICA & MEDICARE TAX	0	3,532	3,670	1,987	4,396	4,396	4,396	4,578	182
514200 RETIREMENT-COUNTY SHARE	0	3,087	3,358	1,850	3,965	3,965	3,965	4,159	194
514400 HEALTH INSURANCE COUNTY SHARE	0	7,678	7,555	4,021	8,042	8,042	8,042	8,677	635
514500 LIFE INSURANCE COUNTY SHARE	0	24	27	11	25	25	25	26	1
514600 WORKERS COMPENSATION	0	733	423	314	672	672	672	616	-56
520900 CONTRACTED SERVICES	10,016	12,308	10,261	4,920	16,000	16,000	15,000	15,000	-1,000
522900 UTILITIES	22,509	26,140	21,993	9,430	27,500	27,500	27,500	27,500	0
523000 TRADE SERVICES	0	0	0	0	1,000	1,000	1,000	1,000	0
531400 SMALL EQUIPMENT	0	0	0	235	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	580	796	-44	399	798	798	798	858	60
533100 VEHICLE EXPENSES	1,248	1,339	1,148	907	2,500	2,500	2,500	2,500	0
534000 OPERATING/MEETING SUPPLIES	3,652	15,964	10,994	2,477	7,000	7,000	7,000	7,000	0
551000 INSURANCE	1,582	1,629	1,707	1,779	1,800	1,800	1,800	1,900	100
<b>TOTAL HS SERV/RDBGS/6TH STR</b>	<b>39,586</b>	<b>120,681</b>	<b>110,461</b>	<b>55,146</b>	<b>131,415</b>	<b>131,415</b>	<b>130,415</b>	<b>133,907</b>	<b>2,492</b>
<b>10017163 HS-SHELTERED WORKSHOP</b>									
523000 TRADE SERVICES	0	430	1,231	430	2,800	2,800	2,800	2,800	0
534000 OPERATING/MEETING SUPPLIES	0	0	358	0	500	500	500	1,000	500
551000 INSURANCE	3,305	3,403	3,527	3,674	3,800	3,800	3,800	3,800	0
<b>TOTAL HS-SHELTERED WORKSHOP</b>	<b>3,305</b>	<b>3,833</b>	<b>5,116</b>	<b>4,104</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>	<b>7,600</b>	<b>500</b>
<b>10017180 POSTAGE METERING</b>									
511100 SALARIES PERMANENT REGULAR	34,014	35,997	27,861	14,941	31,347	31,347	31,347	33,027	1,680
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	673	673	673	715	42
511900 LONGEVITY-FULL TIME	209	220	231	0	242	242	242	253	11
514100 FICA & MEDICARE TAX	2,529	2,687	2,079	1,107	2,468	2,468	2,468	2,601	133
514200 RETIREMENT-COUNTY SHARE	2,308	2,356	1,911	1,031	2,226	2,226	2,226	2,363	137
514400 HEALTH INSURANCE COUNTY SHARE	5,063	5,809	4,176	2,212	4,423	4,423	4,423	4,773	350
514500 LIFE INSURANCE COUNTY SHARE	15	20	16	6	15	15	15	15	0
514600 WORKERS COMPENSATION	563	560	241	175	377	377	377	350	-27
520900 CONTRACTED SERVICES	13,855	10,977	11,436	5,299	11,000	11,000	12,500	12,500	1,500
524800 MAINTENANCE AGREEMENT	0	0	0	0	1,650	1,650	1,000	1,000	-650
531100 POSTAGE AND BOX RENT	2,890	1,580	1,780	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	580	710	0	424	849	849	849	935	86
534000 OPERATING/MEETING SUPPLIES	1,844	3,447	4,471	1,791	3,250	3,250	4,200	4,500	1,250
581900 CAPITAL OUTLAY	0	0	14,628	0	0	0	0	0	0

<b>Fund: GENERAL 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: BUILDING SERVICES</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>TOTAL POSTAGE METERING</b>	<b>63,870</b>	<b>64,363</b>	<b>68,828</b>	<b>26,986</b>	<b>60,520</b>	<b>60,520</b>	<b>62,320</b>	<b>65,032</b>	<b>4,512</b>
<b>10017182 GENERAL COUNTY BUILDINGS</b>									
511100 SALARIES PERMANENT REGULAR	316,294	285,614	272,785	195,733	327,999	327,999	327,999	345,600	17,601
511200 SALARIES-PERMANENT-OVERTIME	740	1,991	560	2,600	5,307	5,307	5,307	8,091	2,784
511900 LONGEVITY-FULL TIME	571	620	725	0	718	718	718	1,603	885
514100 FICA & MEDICARE TAX	22,870	20,787	19,603	14,308	25,553	25,553	25,553	27,180	1,627
514200 RETIREMENT-COUNTY SHARE	21,428	18,705	18,603	13,701	23,048	23,048	23,048	24,693	1,645
514400 HEALTH INSURANCE COUNTY SHARE	84,908	86,844	82,781	60,858	89,987	89,987	89,987	110,809	20,822
514500 LIFE INSURANCE COUNTY SHARE	100	90	105	76	103	103	103	120	17
514600 WORKERS COMPENSATION	5,222	4,453	2,349	2,323	3,908	3,908	3,908	3,660	-248
519100 UNIFORM ALLOWANCE	0	150	75	225	0	0	0	0	0
520900 CONTRACTED SERVICES	71,041	94,928	96,356	43,928	100,000	100,000	100,000	102,000	2,000
522900 UTILITIES	256,598	268,514	293,066	103,276	278,260	278,260	283,150	288,250	9,990
523000 TRADE SERVICES	1,220	2,400	1,280	640	4,000	4,000	2,000	3,500	-500
525100 VENDING MACHINES	5,539	4,903	6,404	2,875	6,000	6,000	6,000	6,000	0
531100 POSTAGE AND BOX RENT	53	65	0	140	100	100	150	150	50
531400 SMALL EQUIPMENT	3,713	3,378	1,306	484	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,773	3,023	2,583	3,466	6,673	6,673	6,673	7,368	695
533100 VEHICLE EXPENSES	583	918	1,796	374	2,250	2,250	2,250	2,250	0
534000 OPERATING/MEETING SUPPLIES	73,906	76,992	91,285	44,822	119,000	119,000	102,000	100,000	-19,000
551000 INSURANCE	29,257	32,661	33,579	35,706	35,025	35,025	35,025	35,250	225
<b>TOTAL GENERAL COUNTY BUILDINGS</b>	<b>895,815</b>	<b>907,037</b>	<b>925,241</b>	<b>525,534</b>	<b>1,029,931</b>	<b>1,029,931</b>	<b>1,015,871</b>	<b>1,068,524</b>	<b>38,593</b>
<b>10017184 COMMUNICATIONS SYSTEM</b>									
511100 SALARIES PERMANENT REGULAR	92,640	95,822	99,052	75,372	164,422	164,422	164,422	172,414	7,992
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	0	0	0	1,223	1,223
511900 LONGEVITY-FULL TIME	360	380	400	0	420	420	420	440	20
514100 FICA & MEDICARE TAX	6,983	7,223	7,462	5,677	12,610	12,610	12,610	13,317	707
514200 RETIREMENT-COUNTY SHARE	6,321	6,305	6,811	5,225	11,374	11,374	11,374	12,098	724
514400 HEALTH INSURANCE COUNTY SHARE	7,235	7,678	7,592	5,750	28,789	28,789	28,789	31,065	2,276
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	3	7	7	7	6	-1
514600 WORKERS COMPENSATION	1,540	1,497	857	886	1,929	1,929	1,929	1,793	-136
520900 CONTRACTED SERVICES	33,749	23,046	46,219	30,228	32,000	32,000	40,000	35,000	3,000
522500 TELEPHONE	3,521	3,300	3,313	1,650	3,600	3,600	3,600	3,600	0
522900 UTILITIES	57,765	64,192	92,448	32,136	94,950	94,950	94,950	96,850	1,900
523000 TRADE SERVICES	1,898	792	626	398	5,000	5,000	5,000	5,000	0
524800 MAINTENANCE AGREEMENT	22,657	23,790	26,169	28,786	27,500	27,500	29,000	31,000	3,500
531100 POSTAGE AND BOX RENT	109	745	762	654	1,500	1,500	1,500	1,500	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	250	250	250	250	0
531400 SMALL EQUIPMENT	30,116	13,419	16,046	15,825	32,000	32,000	32,000	33,000	1,000

<b>Fund: GENERAL 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: BUILDING SERVICES</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>10017184 COMMUNICATIONS SYSTEM</b>									
531800 MIS DEPARTMENT CHARGEBACKS	1,649	1,289	-320	3,539	9,652	9,652	9,652	8,065	-1,587
532800 TRAINING AND INSERVICE	0	0	0	0	1,000	1,000	0	1,000	0
533100 VEHICLE EXPENSES	9,520	11,581	10,972	4,368	11,000	11,000	11,000	12,000	1,000
551000 INSURANCE	2,574	2,650	2,747	2,862	5,745	5,745	2,895	2,910	-2,835
581900 CAPITAL OUTLAY	338,104	705,572	278,190	244,290	1,029,897	1,142,717	0	1,208,021	65,304
<b>TOTAL COMMUNICATIONS SYSTEM</b>	<b>616,740</b>	<b>969,281</b>	<b>599,345</b>	<b>457,648</b>	<b>1,473,645</b>	<b>1,586,465</b>	<b>449,398</b>	<b>1,670,552</b>	<b>84,087</b>
<b>10017265 WEST BARABOO GARAGE</b>									
522900 UTILITIES	3,732	4,600	3,582	2,112	5,000	5,000	5,000	5,200	200
534000 OPERATING/MEETING SUPPLIES	720	97	0	4,966	1,800	1,800	5,000	5,500	3,700
551000 INSURANCE	0	0	0	0	510	510	510	510	0
<b>TOTAL WEST BARABOO GARAGE</b>	<b>4,452</b>	<b>4,697</b>	<b>3,582</b>	<b>7,078</b>	<b>7,310</b>	<b>7,310</b>	<b>10,510</b>	<b>11,210</b>	<b>3,900</b>
<b>10017270 LAW ENFORCEMENT CENTER</b>									
511100 SALARIES PERMANENT REGULAR	119,902	73,433	75,853	0	84,052	84,052	84,052	87,714	3,662
511200 SALARIES-PERMANENT-OVERTIME	316	43	223	0	0	0	0	2,530	2,530
511900 LONGEVITY-FULL TIME	759	579	599	0	599	599	599	639	40
514100 FICA & MEDICARE TAX	8,869	5,378	5,574	0	6,476	6,476	6,476	6,953	477
514200 RETIREMENT-COUNTY SHARE	8,165	4,818	5,220	0	5,841	5,841	5,841	6,316	475
514400 HEALTH INSURANCE COUNTY SHARE	27,447	19,810	19,624	865	20,748	20,748	20,748	22,387	1,639
514500 LIFE INSURANCE COUNTY SHARE	89	67	74	0	69	69	69	72	3
514600 WORKERS COMPENSATION	1,990	1,144	657	0	990	990	990	936	-54
519100 UNIFORM ALLOWANCE	75	0	75	0	0	0	0	0	0
520900 CONTRACTED SERVICES	74,910	66,584	57,269	35,848	73,500	73,500	73,500	75,000	1,500
522900 UTILITIES	347,676	353,145	375,001	129,588	385,000	385,000	385,000	400,000	15,000
522901 UTILITIES-SOLAR	45,689	44,726	45,320	20,168	48,850	48,850	50,200	48,850	0
523000 TRADE SERVICES	0	0	0	0	5,000	5,000	5,000	5,000	0
531400 SMALL EQUIPMENT	299	62	0	0	1,800	1,800	18,000	1,800	0
531800 MIS DEPARTMENT CHARGEBACKS	1,451	1,945	1,232	-331	2,214	2,214	2,214	1,935	-279
533100 VEHICLE EXPENSES	980	3,925	7,187	538	3,000	3,000	3,500	3,000	0
534000 OPERATING/MEETING SUPPLIES	47,559	40,833	41,315	18,830	70,000	70,000	7,000	70,000	0
551000 INSURANCE	30,052	30,917	32,190	33,532	33,250	33,250	33,250	34,000	750
581900 CAPITAL OUTLAY	59,864	415,720	431,185	113,843	877,575	987,067	0	983,265	-3,802
<b>TOTAL LAW ENFORCEMENT CENTER</b>	<b>776,090</b>	<b>1,063,129</b>	<b>1,098,599</b>	<b>352,881</b>	<b>1,618,964</b>	<b>1,728,456</b>	<b>696,439</b>	<b>1,750,397</b>	<b>21,941</b>
<b>10017411 ANIMAL SHELTER</b>									
523000 TRADE SERVICES	154	3,745	354	0	2,500	2,500	2,500	2,500	0
551000 INSURANCE	391	402	417	434	500	500	500	500	0

<b>Fund: GENERAL 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: BUILDING SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>TOTAL ANIMAL SHELTER</b>	<b>544</b>	<b>4,147</b>	<b>771</b>	<b>434</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-2,696,560</b>	<b>-3,273,473</b>	<b>-3,411,753</b>	<b>-1,667,765</b>	<b>-6,801,816</b>	<b>-10,105,304</b>	<b>-3,103,048</b>	<b>-10,290,815</b>	<b>185,511</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>3,319,403</b>	<b>4,460,900</b>	<b>4,580,255</b>	<b>1,784,155</b>	<b>6,801,816</b>	<b>10,105,304</b>	<b>2,793,168</b>	<b>10,290,815</b>	<b>185,511</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>622,843</b>	<b>1,187,426</b>	<b>1,168,501</b>	<b>116,390</b>	<b>0</b>	<b>0</b>	<b>-309,880</b>	<b>0</b>	

# 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%

# Corporation Counsel

Oversight Committee: **Executive & Legislative**

**Corporation Counsel**  
1.00 FTE

**Assistant Corporation Counsel**  
(Child Support Enforcement)  
1.00 FTE

**Assistant Corporation Counsel**  
(Termination of Parental Rights)  
Contracted

**Assistant Corporation Counsel**  
(General Civil Law)  
1.00 FTE

**Office Manager**  
1.00 FTE

**Paralegal**  
1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	-1.50	0.50	0.00	-1.00	0.00
FTE Balance	5.50	5.50	6.00	5.00	5.00

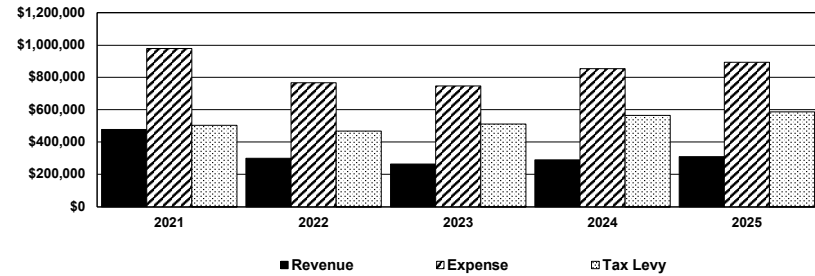
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>CORPORATION COUNSEL</b>											
<u>Revenues</u>											
Tax Levy	503,016	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	0.00%			
Intergovernmental	241,860	210,839	263,099	289,818	289,818	297,945	8,127	2.80%	2025 Total	0	0
Use of Fund Balance	235,849	87,913	0	0	11,560	10,135	10,135	0.00%			
<b>Total Revenues</b>	<b>980,725</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	359,902	459,231	431,029	479,120	479,130	505,489	26,369	5.50%	2027	0	0
Labor Benefits	123,957	135,814	135,181	148,448	148,448	163,797	15,349	10.34%	2028	0	0
Supplies & Services	496,866	171,778	180,235	226,085	237,635	224,632	(1,453)	-0.64%	2029	0	0
Addition to Fund Balance	0	0	27,439	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>980,725</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											

**2025 Highlights & Issues on the Horizon**

The department is staffed with 3 full time staff attorneys with no amounts set for recruitment.

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.

**Revenue, Expense and Tax Levy**



<b>Fund: GENERAL 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: CORPORATION COUNSEL</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>10015 CORPORATION COUNSEL REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-503,016	-468,071	-510,785	-281,918	-563,835	-563,835	-563,835	-585,838	22,003
474600 HUMAN SERVICES REVENUE	-109,322	-102,948	-136,342	-50,879	-150,000	-150,000	-150,000	-150,000	0
474620 CSA SUPPORT ENFORCEMENT	-132,539	-107,891	-126,757	-66,537	-139,818	-139,818	-139,818	-147,945	8,127
493010 FUND BALANCE APPLIED	0	0	0	0	0	0	0	-10,135	10,135
<b>TOTAL CORPORATION COUNSEL REVENUE</b>	<b>-744,876</b>	<b>-678,910</b>	<b>-773,884</b>	<b>-399,334</b>	<b>-853,653</b>	<b>-853,653</b>	<b>-853,653</b>	<b>-893,918</b>	<b>40,265</b>
<b>10015132 CORPORATION COUNSEL</b>									
511100 SALARIES PERMANENT REGULAR	207,441	324,918	336,675	179,476	341,889	341,889	341,889	361,259	19,370
511900 LONGEVITY-FULL TIME	500	540	580	0	554	554	564	223	-331
514100 FICA & MEDICARE TAX	15,059	23,687	24,661	13,238	26,197	26,197	26,197	27,653	1,456
514200 RETIREMENT-COUNTY SHARE	14,025	21,174	22,940	12,384	23,629	23,629	23,629	24,469	840
514400 HEALTH INSURANCE COUNTY SHARE	43,448	62,230	54,358	24,769	46,167	46,167	46,167	55,572	9,405
514500 LIFE INSURANCE COUNTY SHARE	70	88	107	46	102	102	102	59	-43
514600 WORKERS COMPENSATION	174	227	139	108	205	205	205	211	6
514800 UNEMPLOYMENT	0	-2,720	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	813	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	107,452	25,898	14,947	0	25,000	25,000	25,000	25,000	0
521200 LEGAL SERVICES	1,850	318	2,480	8,408	4,000	4,000	21,000	5,000	1,000
521400 COURT REPORTER AND TRANSCRIBER	223	633	1,420	543	500	500	1,000	1,000	500
522500 TELEPHONE	487	1,185	561	173	600	600	350	500	-100
529900 PSYCHOLOGICAL SERVICES	0	0	0	0	10,000	10,000	5,000	5,000	-5,000
531100 POSTAGE AND BOX RENT	2,636	3,718	3,160	1,697	2,500	2,500	3,000	3,000	500
531200 OFFICE SUPPLIES AND EXPENSE	2,104	3,237	1,883	740	2,500	2,500	2,000	2,000	-500
531800 MIS DEPARTMENT CHARGEBACKS	13,922	17,112	16,515	21,507	24,185	24,185	24,185	27,032	2,847
532200 SUBSCRIPTIONS	1,715	1,937	1,912	335	1,500	1,500	1,200	1,200	-300
532400 MEMBERSHIP DUES	783	1,000	1,068	1,122	1,200	1,200	1,200	1,200	0
532500 SEMINARS AND REGISTRATIONS	175	146	269	0	500	500	500	500	0
533200 MILEAGE	0	191	0	0	500	500	300	300	-200
533500 MEALS AND LODGING	298	222	196	25	500	500	300	300	-200
<b>TOTAL CORPORATION COUNSEL</b>	<b>413,174</b>	<b>485,739</b>	<b>483,871</b>	<b>264,572</b>	<b>512,228</b>	<b>512,228</b>	<b>523,788</b>	<b>541,478</b>	<b>29,250</b>
<b>10015442 TERMS OF PARENTAL RIGHTS</b>									
511100 SALARIES PERMANENT REGULAR	52,226	46,426	0	0	33,258	33,258	33,258	35,041	1,783
511900 LONGEVITY-FULL TIME	0	0	0	0	66	66	66	0	-66
514100 FICA & MEDICARE TAX	3,875	3,489	0	0	2,549	2,549	2,549	2,681	132
514200 RETIREMENT-COUNTY SHARE	3,521	2,916	0	0	2,299	2,299	2,299	2,435	136
514400 HEALTH INSURANCE COUNTY SHARE	10,933	4,133	0	0	11,412	11,412	11,412	12,313	901
514500 LIFE INSURANCE COUNTY SHARE	7	16	-6	0	3	3	3	4	1
514600 WORKERS COMPENSATION	44	32	0	0	20	20	20	21	1

<b>Fund: GENERAL 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: CORPORATION COUNSEL</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10015442 TERMS OF PARENTAL RIGHTS</b>									
520900 CONTRACTED SERVICES	364,374	115,556	134,757	49,913	150,000	150,000	150,000	150,000	0
521200 LEGAL SERVICES	0	162	0	520	0	0	0	0	0
521400 COURT REPORTER AND TRANSCRIBER	34	465	1,067	1,448	2,000	2,000	2,000	2,000	0
<b>TOTAL TERMS OF PARENTAL RIGHTS</b>	<b>435,013</b>	<b>173,194</b>	<b>135,817</b>	<b>51,881</b>	<b>201,607</b>	<b>201,607</b>	<b>201,607</b>	<b>204,495</b>	<b>2,888</b>
<b>10015451 CORP COUNSEL-CHILD SUPPORT</b>									
511100 SALARIES PERMANENT REGULAR	99,176	87,152	93,654	49,097	103,213	103,213	103,213	108,806	5,593
511900 LONGEVITY-FULL TIME	560	195	120	0	140	140	140	160	20
514100 FICA & MEDICARE TAX	7,326	6,525	6,961	3,642	7,907	7,907	7,907	8,336	429
514200 RETIREMENT-COUNTY SHARE	6,727	3,325	6,378	3,388	7,131	7,131	7,131	7,573	442
514400 HEALTH INSURANCE COUNTY SHARE	18,665	10,626	19,587	10,374	20,748	20,748	20,748	22,387	1,639
514500 LIFE INSURANCE COUNTY SHARE	0	6	18	7	17	17	17	18	1
514600 WORKERS COMPENSATION	84	61	39	30	62	62	62	65	3
533200 MILEAGE	0	0	0	0	100	100	100	100	0
533500 MEALS AND LODGING	0	0	0	0	500	500	500	500	0
<b>TOTAL CORP COUNSEL-CHILD SUPPORT</b>	<b>132,539</b>	<b>107,891</b>	<b>126,757</b>	<b>66,537</b>	<b>139,818</b>	<b>139,818</b>	<b>139,818</b>	<b>147,945</b>	<b>8,127</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-744,876</b>	<b>-678,910</b>	<b>-773,884</b>	<b>-399,334</b>	<b>-853,653</b>	<b>-853,653</b>	<b>-853,653</b>	<b>-893,918</b>	<b>40,265</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>980,725</b>	<b>766,823</b>	<b>746,445</b>	<b>382,990</b>	<b>853,653</b>	<b>853,653</b>	<b>865,213</b>	<b>893,918</b>	<b>40,265</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>235,849</b>	<b>87,913</b>	<b>-27,439</b>	<b>-16,343</b>	<b>0</b>	<b>0</b>	<b>11,560</b>	<b>0</b>	

	2021 Actual	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	213,948	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	0.00%			
Total Revenues	213,948	205,171	194,463	208,771	208,771	205,036	(3,735)	-1.79%	2025 Total	0	0
<u>Expenses</u>											
Labor	111,385	95,760	92,873	120,711	118,840	121,320	609	0.50%	2026	0	0
Labor Benefits	8,868	7,478	7,217	9,460	8,367	9,516	56	0.59%	2027	0	0
Supplies & Services	59,368	48,779	51,626	78,600	68,460	74,200	(4,400)	-5.60%	2028	0	0
Capital Outlay	0	0	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	34,327	53,154	42,747	0	13,104	0	0	0.00%			
Total Expenses	213,948	205,171	194,463	208,771	208,771	205,036	(3,735)	-1.79%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**2025 Highlights & Issues on the Horizon**

County Board members will continue to utilize technology for accessing meeting documentation. This increases availability of information to all Board members regardless of Committee membership, saves printing and mailing costs, and expedites access to documentation.

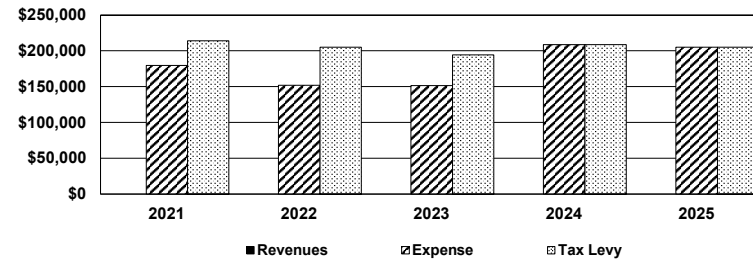
The Sauk County organizational structure was reorganized beginning in May 2024. Oversight committees decreased from thirteen to nine.

The per diem for County Board meetings stayed at \$90 and for committee meetings \$75 for 2025.

The Wisconsin Counties Association (WCA) conference is budgeted to be in LaCrosse in 2025.

Budget includes \$10,000 for county supervisors' attendance to the Wisconsin Counties Association(WCA) and county board chair attendance to the Annual National Association of Counties (NACO).

**Revenue, Expense and Tax Levy**



Fund: GENERAL FUND Department: COUNTY BOARD	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>10001 COUNTY BOARD REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-213,948	-205,171	-194,463	-104,386	-208,771	-208,771	-208,771	-205,036	-3,735
<b>TOTAL COUNTY BOARD REVENUE</b>	<b>-213,948</b>	<b>-205,171</b>	<b>-194,463</b>	<b>-104,386</b>	<b>-208,771</b>	<b>-208,771</b>	<b>-208,771</b>	<b>-205,036</b>	<b>-3,735</b>
<b>10001111 COUNTY BOARD CHAIRMAN</b>									
511100 SALARIES PERMANENT REGULAR	7,800	7,800	7,800	4,550	7,800	7,800	7,800	7,800	0
514100 FICA & MEDICARE TAX	1,215	1,120	1,123	614	1,493	1,493	1,493	1,528	35
514600 WORKERS COMPENSATION	13	10	6	5	12	12	12	12	0
515100 PER DIEM / COUNTY BOARD	1,170	1,170	1,080	720	1,260	1,260	1,440	1,440	180
515800 PER DIEM COMMITTEE	5,940	4,575	4,832	2,209	8,475	8,475	8,625	8,625	150
522500 TELEPHONE	1,006	919	949	334	1,002	1,002	1,002	1,002	0
531100 POSTAGE AND BOX RENT	2	8	0	10	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	0	64	0	0	100	100	100	100	0
531800 MIS DEPARTMENT CHARGEBACKS	19,952	11,251	14,288	17,695	20,806	20,806	20,806	21,246	440
532400 MEMBERSHIP DUES	0	0	0	0	100	100	100	100	0
532500 SEMINARS AND REGISTRATIONS	175	0	150	0	400	400	400	400	0
533200 MILEAGE	1,945	2,017	2,096	1,401	2,500	2,500	2,500	2,500	0
533500 MEALS AND LODGING	0	0	328	0	300	300	300	300	0
<b>TOTAL COUNTY BOARD CHAIRMAN</b>	<b>39,217</b>	<b>28,933</b>	<b>32,650</b>	<b>27,537</b>	<b>44,298</b>	<b>44,298</b>	<b>44,628</b>	<b>45,103</b>	<b>805</b>
<b>10001112 COMMITTEE &amp; COMMISSIONS</b>									
514100 FICA & MEDICARE TAX	7,557	6,289	6,055	3,193	7,893	7,893	6,800	7,914	21
514600 WORKERS COMPENSATION	83	58	33	25	62	62	62	62	0
515100 PER DIEM / COUNTY BOARD	33,450	29,865	25,380	17,895	37,170	37,170	40,000	42,480	5,310
515800 PER DIEM COMMITTEE	63,026	52,350	53,781	23,775	66,006	66,006	60,975	60,975	-5,031
531100 POSTAGE AND BOX RENT	1,009	625	440	286	1,000	1,000	650	800	-200
531200 OFFICE SUPPLIES AND EXPENSE	832	407	299	319	1,000	1,000	600	800	-200
532100 PUBLICATION OF LEGAL NOTICES	0	0	221	0	250	250	250	250	0
532400 MEMBERSHIP DUES	9,952	11,192	8,712	9,952	9,952	9,952	9,952	9,952	0
532700 BOARD PROCEEDINGS	1,750	3,036	1,984	490	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	1,225	3,295	3,470	455	3,750	3,750	3,750	3,750	0
533200 MILEAGE	17,880	15,944	18,691	9,615	24,440	24,440	20,000	20,000	-4,440
533500 MEALS AND LODGING	3,640	23	0	0	9,950	9,950	5,000	9,950	0
<b>TOTAL COMMITTEE &amp; COMMISSIONS</b>	<b>140,405</b>	<b>123,083</b>	<b>119,065</b>	<b>66,005</b>	<b>164,473</b>	<b>164,473</b>	<b>151,039</b>	<b>159,933</b>	<b>-4,540</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-213,948</b>	<b>-205,171</b>	<b>-194,463</b>	<b>-104,386</b>	<b>-208,771</b>	<b>-208,771</b>	<b>-208,771</b>	<b>-205,036</b>	<b>-3,735</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>179,621</b>	<b>152,016</b>	<b>151,716</b>	<b>93,542</b>	<b>208,771</b>	<b>208,771</b>	<b>195,667</b>	<b>205,036</b>	<b>-3,735</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-34,327</b>	<b>-53,155</b>	<b>-42,747</b>	<b>-10,843</b>	<b>0</b>	<b>0</b>	<b>-13,104</b>	<b>0</b>	

# County Clerk

<b>Department Vision - Where the department would ideally like to be</b>
To provide effective daily administrative duties and statutory functions to the public and all government agencies.
<b>Department Mission - Major reasons for the department's existence and purpose in County government</b>
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.
<b>Elements of Countywide Mission Fulfilled</b>
Provide fiscally responsible / essential services

<b>Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board</b>
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																		
Operating Expenses	\$82,016																		
<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

# County Clerk

Oversight Committee: **Executive & Legislative**

**County Clerk**  
1.00 FTE

**Lead Deputy County Clerk**  
1.00 FTE

**Deputy County Clerk**  
1.00 FTE

**Deputy County Clerk**  
1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.33	-0.25	-0.08
FTE Balance	4.00	4.00	4.33	4.08	4.00

	2021 Actual	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>COUNTY CLERK / ELECTIONS</b>												
<u>Revenues</u>												
Tax Levy	307,771	375,610	336,600	438,667	438,667	344,672	(93,995)	-21.43%	None	0	0	
Grants & Aids	21,220	0	6,124	0	0	0	0	0.00%				
Licenses & Permits	15,395	18,455	16,790	9,500	10,000	10,000	500	5.26%	2025 Total	0	0	
User Fees	33,377	42,947	56,818	26,775	30,285	26,775	0	0.00%				
Intergovernmental	86,952	94,738	91,991	89,669	93,476	107,929	18,260	20.36%				
Use of Fund Balance	0	0	0	21,641	6,570	0	(21,641)	-100.00%				
<b>Total Revenues</b>	<b>464,715</b>	<b>531,750</b>	<b>508,323</b>	<b>586,252</b>	<b>578,998</b>	<b>489,376</b>	<b>(96,876)</b>	<b>-16.52%</b>				
<u>Expenses</u>												
Labor	216,475	226,335	243,701	275,361	275,361	271,036	(4,325)	-1.57%	2026	0	0	
Labor Benefits	104,777	110,271	109,192	123,686	123,686	101,858	(21,828)	-17.65%	2027	0	0	
Supplies & Services	106,712	98,194	132,299	187,205	179,951	116,482	(70,723)	-37.78%	2028	460,000	0	
Capital Outlay	0	0	0	0	0	0	0	0.00%	2029	0	0	
Addition to Fund Balance	36,751	96,950	23,131	0	0	0	0	0.00%				
<b>Total Expenses</b>	<b>464,715</b>	<b>531,750</b>	<b>508,323</b>	<b>586,252</b>	<b>578,998</b>	<b>489,376</b>	<b>(96,876)</b>	<b>-16.52%</b>				
Beginning of Year Fund Balance						Included in General Fund Total						
End of Year Fund Balance												

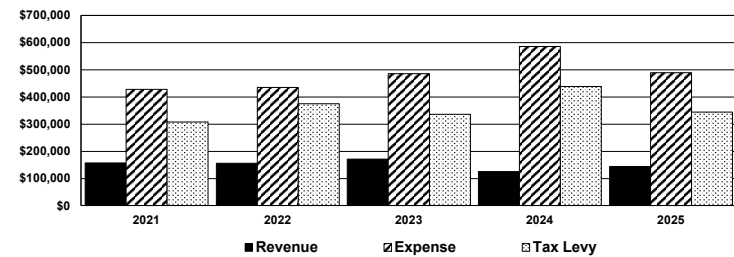
**2025 Highlights & Issues on the Horizon**

2025 will have two elections instead of the four elections in 2024.

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

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

**Revenue, Expense and Tax Levy**



Fund: GENERAL FUND Department: COUNTY CLERK	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	2025	\$ Change
									2025 Amended To 2025
<b>10010 COUNTY CLERK REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-307,771	-375,610	-336,600	-219,334	-438,667	-438,667	-438,667	-344,672	-93,995
424319 ELECTION INCENTIVE GRANT	-21,220	0	-6,124	0	0	0	0	0	0
442200 MARRIAGE LICENSE FEE CTY	-15,395	-18,455	-16,790	-8,140	-9,500	-9,500	-10,000	-10,000	500
451230 PASSPORT FEES-COUNTY	-33,162	-42,919	-56,408	-28,050	-26,750	-26,750	-30,000	-26,750	0
451650 COPIER/POSTAGE/MISC	-215	-28	-410	-284	-25	-25	-285	-25	0
472490 LOCAL GOVT/AGENCY PMTS SVRS	-59,517	-66,629	-66,629	-61,670	-61,669	-61,669	-61,669	-86,929	25,260
473400 ELECTION PROCESSING FEES	-27,435	-28,109	-25,363	-31,808	-28,000	-28,000	-31,807	-21,000	-7,000
493010 FUND BALANCE APPLIED	0	0	0	0	-17,716	-17,716	0	0	-17,716
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-3,925	0	0	-3,925
<b>TOTAL COUNTY CLERK REVENUE</b>	<b>-464,715</b>	<b>-531,751</b>	<b>-508,323</b>	<b>-349,286</b>	<b>-582,327</b>	<b>-586,252</b>	<b>-572,428</b>	<b>-489,376</b>	<b>-96,876</b>
<b>10010140 COUNTY CLERK</b>									
511100 SALARIES PERMANENT REGULAR	172,807	155,218	121,263	70,024	132,253	132,253	132,253	128,901	-3,352
511200 SALARIES-PERMANENT-OVERTIME	11	324	320	35	2,547	2,547	2,547	2,564	17
511900 LONGEVITY-FULL TIME	320	350	380	23	183	183	183	170	-13
512100 WAGES-PART TIME	106	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	12,193	10,868	8,681	5,154	10,327	10,327	10,327	10,070	-257
514200 RETIREMENT-COUNTY SHARE	11,681	10,139	8,296	4,048	8,703	8,703	8,703	9,149	446
514400 HEALTH INSURANCE COUNTY SHARE	61,857	57,492	37,588	14,730	42,360	42,360	42,360	31,065	-11,295
514500 LIFE INSURANCE COUNTY SHARE	54	117	17	8	22	22	22	18	-4
514600 WORKERS COMPENSATION	145	109	50	42	82	82	82	79	-3
520900 CONTRACTED SERVICES	3,835	6,919	7,821	4,824	9,500	9,500	9,500	9,500	0
522500 TELEPHONE	304	1,676	1,903	998	2,400	2,400	2,400	2,400	0
531100 POSTAGE AND BOX RENT	3,455	3,960	4,332	2,095	4,000	4,000	4,000	4,000	0
531200 OFFICE SUPPLIES AND EXPENSE	2,196	3,877	1,223	3,415	3,000	3,000	4,500	4,500	1,500
531300 PHOTO COPIES	453	327	287	127	400	400	400	400	0
531800 MIS DEPARTMENT CHARGEBACKS	6,629	4,726	5,771	4,461	9,400	13,325	19,571	10,802	-2,523
532100 PUBLICATION OF LEGAL NOTICES	193	43	77	100	250	250	250	250	0
532200 SUBSCRIPTIONS	651	793	801	49	800	800	800	800	0
532400 MEMBERSHIP DUES	125	125	125	125	200	200	200	200	0
532500 SEMINARS AND REGISTRATIONS	0	80	305	143	600	600	600	600	0
532700 BOARD PROCEEDINGS	18	46	0	0	0	0	0	0	0
533200 MILEAGE	49	122	17	36	700	700	700	700	0
533500 MEALS AND LODGING	0	0	0	294	300	300	300	300	0
552100 OFFICIALS BONDS	12	12	13	13	15	15	15	15	0
<b>TOTAL COUNTY CLERK</b>	<b>277,094</b>	<b>257,324</b>	<b>199,268</b>	<b>110,743</b>	<b>228,042</b>	<b>231,967</b>	<b>239,713</b>	<b>216,483</b>	<b>-15,484</b>
<b>10010141 ELECTIONS</b>									
511100 SALARIES PERMANENT REGULAR	42,600	67,040	120,589	76,571	129,831	129,831	129,831	128,901	-930

<b>Fund: GENERAL 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: COUNTY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10010141 ELECTIONS</b>									
511200 SALARIES-PERMANENT-OVERTIME	11	2,454	320	335	9,164	9,164	9,164	9,730	566
511900 LONGEVITY-FULL TIME	320	350	380	23	183	183	183	170	-13
514100 FICA & MEDICARE TAX	3,087	4,984	8,656	5,701	10,739	10,739	10,739	10,664	-75
514200 RETIREMENT-COUNTY SHARE	2,898	4,477	8,250	4,048	8,992	8,992	8,992	9,647	655
514400 HEALTH INSURANCE COUNTY SHARE	12,805	22,021	37,588	14,731	42,360	42,360	42,360	31,065	-11,295
514500 LIFE INSURANCE COUNTY SHARE	20	14	17	8	22	22	22	18	-4
514600 WORKERS COMPENSATION	36	49	50	47	79	79	79	83	4
515300 BOARD OF CANVASSERS	300	600	450	300	1,200	1,200	1,200	600	-600
524800 MAINTENANCE AGREEMENT	8,545	0	8,972	8,972	9,000	9,000	9,000	9,000	0
526700 PROGRAMMING COSTS	25,180	25,194	58,163	23,114	50,000	50,000	50,000	30,000	-20,000
530600 BALLOTS CHARGES	22,262	37,729	20,315	15,671	70,000	70,000	55,000	25,000	-45,000
531100 POSTAGE AND BOX RENT	1,824	4,856	1,766	1,721	5,000	5,000	5,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	1,296	1,799	578	1,666	3,000	3,000	3,000	3,000	0
531500 FORMS AND PRINTING	4,711	479	16,846	814	6,000	6,000	6,000	6,000	0
531800 MIS DEPARTMENT CHARGEBACKS	21,220	0	0	0	0	0	0	0	0
532100 PUBLICATION OF LEGAL NOTICES	3,723	5,310	2,932	2,952	8,500	8,500	8,500	3,800	-4,700
532500 SEMINARS AND REGISTRATIONS	0	0	0	0	100	100	100	100	0
533200 MILEAGE	30	119	53	94	100	100	100	100	0
533500 MEALS AND LODGING	0	0	0	0	15	15	15	15	0
<b>TOTAL ELECTIONS</b>	<b>150,870</b>	<b>177,476</b>	<b>285,924</b>	<b>156,768</b>	<b>354,285</b>	<b>354,285</b>	<b>339,285</b>	<b>272,893</b>	<b>-81,392</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-464,715</b>	<b>-531,751</b>	<b>-508,323</b>	<b>-349,286</b>	<b>-582,327</b>	<b>-586,252</b>	<b>-572,428</b>	<b>-489,376</b>	<b>-96,876</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>427,964</b>	<b>434,800</b>	<b>485,192</b>	<b>267,510</b>	<b>582,327</b>	<b>586,252</b>	<b>578,998</b>	<b>489,376</b>	<b>-96,876</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-36,752</b>	<b>-96,951</b>	<b>-23,131</b>	<b>-81,776</b>	<b>0</b>	<b>0</b>	<b>6,570</b>	<b>0</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>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.

Fund	General Fund 10	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated		2024 Amended to 2025
<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>	

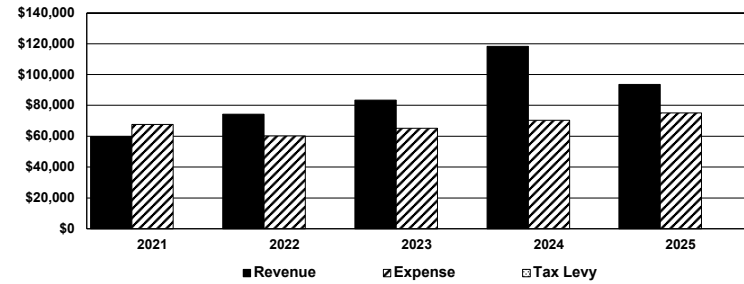
**INSURANCE FUND**

	2021 Actual	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>Revenues</b>											
Intergovernmental	49,986	57,835	43,706	98,247	55,000	63,487	(34,760)	-35.38%	None	0	0
Interest	1,416	7,912	31,445	20,000	50,000	30,000	10,000	50.00%			
Miscellaneous	8,403	8,548	8,300	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	7,848	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>67,653</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>		0	0
<b>Expenses</b>											
Supplies & Services	67,653	60,166	65,065	70,300	73,500	75,000	4,700	6.69%	2026	0	0
Addition to Fund Balance	0	14,129	18,386	47,947	31,500	18,487	(29,460)	-61.44%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Expenses</b>	<b>67,653</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	450,014	442,166	456,295		474,681	506,181					
End of Year Fund Balance	442,166	456,295	474,681		506,181	524,668					

**2025 Highlights & Issues on the Horizon**

The minimum required balance for the Self Insurance Fund is \$500,000.  
 Estimated premiums have increased for liability insurance.  
 Interest earned on invested funds is expected to stay steady in 2025.

**Revenue, Expense and Tax Levy**



Fund: COUNTY INSURANCE Department: GENERAL	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>73999 COUNTY INSURANCE REVENUE</b>									
474010 DEPARTMENTAL CHARGES	-49,986	-57,835	-43,706	-25,320	-98,247	-98,247	-55,000	-63,487	-34,760
481100 INTEREST ON INVESTMENTS	-1,416	-7,913	-31,445	-18,054	-20,000	-20,000	-50,000	-30,000	10,000
486400 DEDUCTIBLE FUND REFUNDS/DIVIDE	-8,403	-8,548	-8,300	0	0	0	0	0	0
<b>TOTAL COUNTY INSURANCE REVENUE</b>	<b>-59,805</b>	<b>-74,295</b>	<b>-83,451</b>	<b>-43,374</b>	<b>-118,247</b>	<b>-118,247</b>	<b>-105,000</b>	<b>-93,487</b>	<b>-24,760</b>
<b>73999157 NON DEPARTMENT INSURANCE/BOND</b>									
551900 INSURANCE-GENERAL LIABILITY	59,733	52,226	57,166	64,206	61,800	61,800	65,000	66,500	4,700
552200 EMPLOYEE BONDS	7,920	7,940	7,899	7,899	8,500	8,500	8,500	8,500	0
<b>TOTAL NON DEPARTMENT INSURANCE/BOND</b>	<b>67,653</b>	<b>60,166</b>	<b>65,065</b>	<b>72,105</b>	<b>70,300</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>4,700</b>
<b>73999930 ADDITION TO FUND BALANCE</b>									
593000 ADDTN TO FUND BAL/RET EARNINGS	0	0	0	0	47,947	47,947	0	18,487	-29,460
<b>TOTAL ADDITION TO FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,947</b>	<b>47,947</b>	<b>0</b>	<b>18,487</b>	<b>-29,460</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-59,805</b>	<b>-74,295</b>	<b>-83,451</b>	<b>-43,374</b>	<b>-118,247</b>	<b>-118,247</b>	<b>-105,000</b>	<b>-93,487</b>	<b>-24,760</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>67,653</b>	<b>60,166</b>	<b>65,065</b>	<b>72,105</b>	<b>118,247</b>	<b>118,247</b>	<b>73,500</b>	<b>93,487</b>	<b>-24,760</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>7,848</b>	<b>-14,129</b>	<b>-18,386</b>	<b>28,731</b>	<b>0</b>	<b>0</b>	<b>-31,500</b>	<b>0</b>	

## 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

# Land Records Modernization

Oversight Committee: **Land Resources & Extension**

Overseen by the  
Management Information  
Systems Coordinator

**Land Information Officer**  
1.00 FTE

**Geographic Information Systems  
(GIS) Coordinator**  
1.00 FTE

**Deputy Surveyor/GIS Analyst**  
1.00 FTE

**Real Property Lister**  
1.00 FTE

**GIS Specialist**  
1.00 FTE

**Real Property Specialist**  
1.00 FTE

**GIS Interns**  
0.48 FTE

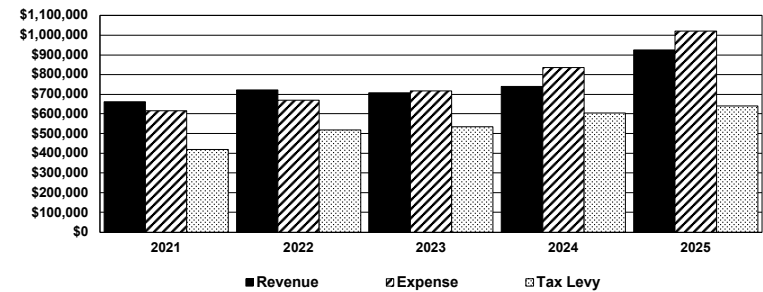
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	3.01	0.00	-0.02	0.00
FTE Balance	3.49	6.50	6.50	6.48	6.48

	2021 Actual	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	419,286	518,600	534,652	604,475	604,475	640,309	35,834	5.93%	Orthophotography	156,780	0
Grants & Aids	95,128	81,000	71,000	11,000	55,675	160,000	149,000	1354.55%			
User Fees	146,089	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	0.00%			
Use of Fund Balance	0	0	8,658	95,546	97,101	95,679	133	0.14%			
<b>Total Revenues</b>	<b>660,503</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	304,846	376,405	408,578	473,392	473,392	494,762	21,370	4.51%	2026	0	0
Labor Benefits	103,650	131,211	143,287	159,489	159,489	178,548	19,059	11.95%	2027	25,000	0
Supplies & Services	68,403	141,000	164,991	193,390	240,020	191,398	(1,992)	-1.03%	2028	0	0
Capital Outlay	139,050	20,610	0	9,750	9,750	156,780	147,030	1508.00%	2029	150,000	0
Addition to Fund Balance	44,554	53,289	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>660,503</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>			

**2025 Highlights & Issues on the Horizon**

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

**Revenue, Expense and Tax Levy**





Fund: LAND RECORDS MODERNIZATION Department: GENERAL	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>23999 LAND RECORDS MODERN REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-419,286	-518,600	-534,652	-302,237	-604,475	-604,475	-604,475	-640,309	35,834
424312 WIRELESS 911 GRANT	0	0	0	0	0	0	-44,675	-149,000	149,000
424360 S/A WIS LAND INFO BOARD	-95,128	-81,000	-71,000	-1,000	-11,000	-11,000	-11,000	-11,000	0
461700 RECORDING FEES/COUNTY SHARE	-146,088	-122,815	-102,056	-50,284	-125,000	-125,000	-125,000	-125,000	0
483300 SALE OF MATERIAL AND SUPPLIES	0	-100	-490	-221	0	0	-400	-500	500
493010 FUND BALANCE APPLIED	0	0	0	0	-95,546	-95,546	0	-95,679	133
<b>TOTAL LAND RECORDS MODERN REVENUE</b>	<b>-660,502</b>	<b>-722,515</b>	<b>-708,198</b>	<b>-353,742</b>	<b>-836,021</b>	<b>-836,021</b>	<b>-785,550</b>	<b>-1,021,488</b>	<b>185,467</b>
<b>23999173 LAND RECORDS MODERNIZATION</b>									
511100 SALARIES PERMANENT REGULAR	303,595	374,912	405,476	217,134	469,917	469,917	469,917	491,025	21,108
511200 SALARIES-PERMANENT-OVERTIME	0	162	1,691	39	1,984	1,984	1,984	2,046	62
511900 LONGEVITY-FULL TIME	1,251	1,331	1,411	0	1,491	1,491	1,491	1,691	200
514100 FICA & MEDICARE TAX	22,014	27,274	29,681	15,878	36,215	36,215	36,215	37,849	1,634
514200 RETIREMENT-COUNTY SHARE	20,198	24,073	27,311	14,776	31,776	31,776	31,776	33,280	1,504
514400 HEALTH INSURANCE COUNTY SHARE	60,533	79,983	85,939	49,539	91,032	91,032	91,032	106,904	15,872
514500 LIFE INSURANCE COUNTY SHARE	106	117	187	84	182	182	182	218	36
514600 WORKERS COMPENSATION	245	263	168	130	284	284	284	297	13
514800 UNEMPLOYMENT	554	-499	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	-525	0	23,500	0	60,000	60,000	40,000	60,000	0
520900 CONTRACTED SERVICES	0	28,900	49,600	39,200	0	0	40,000	0	0
524800 MAINTENANCE AGREEMENT	30,825	0	11,781	0	72,710	72,710	72,710	76,517	3,807
531100 POSTAGE AND BOX RENT	1	13	14	3	0	0	10	0	0
531200 OFFICE SUPPLIES AND EXPENSE	788	496	1,497	210	1,000	1,000	1,000	1,000	0
531500 FORMS AND PRINTING	0	0	0	0	3,000	3,000	3,000	3,000	0
531800 MIS DEPARTMENT CHARGEBACKS	35,544	102,215	48,625	60,386	35,530	35,530	62,000	29,731	-5,799
532400 MEMBERSHIP DUES	0	280	330	250	150	150	300	150	0
532500 SEMINARS AND REGISTRATIONS	890	1,870	3,520	1,415	3,000	3,000	3,000	3,000	0
532800 TRAINING AND INSERVICE	0	504	17,249	4,403	13,000	13,000	13,000	13,000	0
533200 MILEAGE	410	1,456	2,708	997	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	469	5,266	6,167	1,185	3,500	3,500	3,500	3,500	0
581900 CAPITAL OUTLAY	139,050	20,610	0	0	9,750	9,750	9,750	156,780	147,030
<b>TOTAL LAND RECORDS MODERNIZATION</b>	<b>615,948</b>	<b>669,226</b>	<b>716,856</b>	<b>405,628</b>	<b>836,021</b>	<b>836,021</b>	<b>882,651</b>	<b>1,021,488</b>	<b>185,467</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-660,502</b>	<b>-722,515</b>	<b>-708,198</b>	<b>-353,742</b>	<b>-836,021</b>	<b>-836,021</b>	<b>-785,550</b>	<b>-1,021,488</b>	<b>185,467</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>615,948</b>	<b>669,226</b>	<b>716,856</b>	<b>405,628</b>	<b>836,021</b>	<b>836,021</b>	<b>882,651</b>	<b>1,021,488</b>	<b>185,467</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-44,554</b>	<b>-53,290</b>	<b>8,658</b>	<b>51,885</b>	<b>0</b>	<b>0</b>	<b>97,101</b>	<b>0</b>	

# 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%

# Management Information Systems

Oversight Committee: **Public Works and Infrastructure**

**Management Information  
Systems Director**  
1.00 FTE

**User Admin / Project  
Coordinator**  
1.00 FTE

**IT Support Analyst**  
1.00 FTE

**Systems Analyst**  
2.00 FTE

**Office Specialist**  
0.5 FTE \*

**End User Support Tech**  
2.00 FTE

**Data Analyst**  
1.00 FTE

\* Shared Position with Veterans Service Office

**User Support Tech LTE**  
0.25 FTE

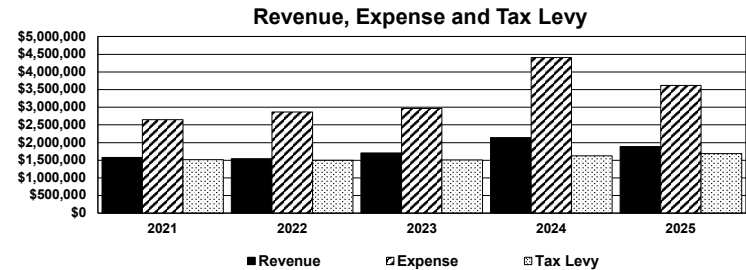
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	-0.87	0.00	0.00	0.25
FTE Balance	9.37	8.50	8.50	8.50	8.75

	2021 Actual	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>MANAGEMENT INFORMATION SYSTEMS (MIS)</b>											
<u>Revenues</u>											
Tax Levy	1,512,406	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	134,011	0	0	29,215	27,919	0	(29,215)	-100.00%	New PC's	39,226	39,226
User Fees	17,543	30	0	0	0	0	0	0.00%	Replacement Printers	14,750	14,750
Intergovernmental	1,424,286	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	0	646,668	527,802	40,000	(606,668)	-93.81%	New Copiers	6,000	6,000
									Software	2,674	2,674
									Phone Equipment	5,000	5,000
<b>Total Revenues</b>	<b>3,088,246</b>	<b>3,042,569</b>	<b>3,208,358</b>	<b>4,408,496</b>	<b>4,283,334</b>	<b>3,616,736</b>	<b>(791,760)</b>	<b>-17.96%</b>	New Hardware	25,800	25,800
									Hardware Upgrades	160,000	160,000
									Network/Infrastructure	40,000	40,000
<u>Expenses</u>											
Labor	659,457	602,969	696,074	737,098	757,496	786,212	49,114	6.66%	Systems Software Upgrades	38,000	38,000
Labor Benefits	194,591	171,077	197,642	225,817	225,817	211,563	(14,254)	-6.31%	New Systems	75,900	75,900
Supplies & Services	1,216,450	1,636,069	1,399,299	1,646,490	1,650,930	1,882,707	236,217	14.35%	GIS	2,400	2,400
Capital Outlay	578,889	456,854	670,483	1,799,091	1,649,091	736,254	(1,062,837)	-59.08%	Avatar System	45,000	45,000
Addition to Fund Balance	438,859	175,600	244,860	0	0	0	0	0.00%	Phone System	75,000	75,000
<b>Total Expenses</b>	<b>3,088,246</b>	<b>3,042,569</b>	<b>3,208,358</b>	<b>4,408,496</b>	<b>4,283,334</b>	<b>3,616,736</b>	<b>(791,760)</b>	<b>-17.96%</b>			
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

**2025 Highlights & Issues on the Horizon**

The greatest challenge facing Sauk County with regard to the technology budget is the increasing cost of ownership for technology, due to the ever increasing cost of license and support agreements.

MIS is continually looking for options, when purchasing equipment, to help manage these costs into the future.



Fund: GENERAL FUND Department: MANAGEMENT INFORMATION SYSTEMS	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025 Amended To 2025	2024 Amended To 2025
<b>10025 MANAGEMENT INFORMATION REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-1,512,406	-1,500,826	-1,504,469	-812,558	-1,625,116	-1,625,116	-1,625,116	-1,689,716	64,600
424313 E911 COMMUNICATIONS GRANT	-134,011	0	0	0	-29,215	-29,215	-27,919	0	-29,215
452050 TELEPHONE REBATES	-17,372	0	0	0	0	0	0	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-14,166	-13,379	-18,709	-1,738	-15,000	-15,000	-10,000	-1,500	-13,500
474010 DEPARTMENTAL CHARGES	-1,178,932	-1,401,732	-1,547,029	-1,223,403	-1,485,734	-1,905,330	-1,905,330	-1,649,033	-256,297
474040 REPLACEMENT FUND CHARGES	-231,188	-126,602	-138,150	-93,583	-187,167	-187,167	-187,167	-236,487	49,320
483300 SALE OF MATERIAL AND SUPPLIES	-172	-30	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-646,668	0	-40,000	-606,668
<b>TOTAL MANAGEMENT INFORMATION REVENUE</b>	<b>-3,088,246</b>	<b>-3,042,569</b>	<b>-3,208,358</b>	<b>-2,131,283</b>	<b>-3,342,232</b>	<b>-4,408,496</b>	<b>-3,755,532</b>	<b>-3,616,736</b>	<b>-791,760</b>
<b>10025147 MANAGEMENT INFORMATION SYSTEMS</b>									
511100 SALARIES PERMANENT REGULAR	610,426	583,173	671,806	344,873	724,946	724,946	724,946	773,698	48,752
511200 SALARIES-PERMANENT-OVERTIME	7,544	12,703	21,822	16,069	9,602	9,602	30,000	10,094	492
511900 LONGEVITY-FULL TIME	2,320	2,310	2,446	0	2,550	2,550	2,550	2,420	-130
512100 WAGES-PART TIME	38,849	4,783	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	319	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	47,839	44,410	51,269	26,615	56,388	56,388	56,388	60,145	3,757
514200 RETIREMENT-COUNTY SHARE	44,292	38,927	46,926	24,764	50,860	50,860	50,860	54,642	3,782
514400 HEALTH INSURANCE COUNTY SHARE	101,297	84,509	98,566	47,810	117,489	117,489	117,489	95,710	-21,779
514500 LIFE INSURANCE COUNTY SHARE	326	334	361	128	372	372	372	343	-29
514600 WORKERS COMPENSATION	837	677	521	216	708	708	708	723	15
514800 UNEMPLOYMENT	0	2,220	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	59,803	189,273	35,274	18,145	78,350	78,350	78,350	73,850	-4,500
522500 TELEPHONE	43,065	42,488	40,166	17,134	54,440	54,440	54,440	54,440	0
522700 911 EMERGENCY NUMBER	0	300	1,218	8,700	10,000	10,000	10,000	10,000	0
522720 911 SURCHARGE FEE	89,781	89,781	89,781	29,927	93,000	93,000	93,000	93,000	0
524100 COMPUTER SUPPORT / MNT	970,157	1,254,620	1,186,080	760,940	1,359,740	1,359,740	1,359,740	1,600,457	240,717
531100 POSTAGE AND BOX RENT	85	128	111	92	250	250	250	250	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	3,000	3,000	3,000	3,000	0
532200 SUBSCRIPTIONS	375	50	0	0	1,200	1,200	1,200	1,200	0
532400 MEMBERSHIP DUES	0	375	375	150	1,000	1,000	1,000	1,000	0
532500 SEMINARS AND REGISTRATIONS	50	0	0	0	1,500	1,500	1,500	1,500	0
532600 ADVERTISING	0	0	0	0	250	250	250	250	0
532800 TRAINING AND INSERVICE	17,128	3,135	0	0	10,000	10,000	10,000	10,000	0
533200 MILEAGE	92	314	360	0	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	0	0	0	0	1,200	1,200	1,200	1,200	0
534000 OPERATING/MEETING SUPPLIES	35,915	55,606	45,933	17,089	30,560	30,560	35,000	30,560	0
535400 COMPUTER SUPPLIES	0	0	0	0	500	500	500	500	0

<b>Fund: GENERAL 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: MANAGEMENT INFORMATION SYSTEMS</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>10025147 MANAGEMENT INFORMATION SYSTEMS</b>									
581900 CAPITAL OUTLAY	578,889	456,854	670,483	734,205	732,827	1,799,091	1,649,091	736,254	-1,062,837
<b>TOTAL MANAGEMENT INFORMATION SYSTEMS</b>	<b>2,649,387</b>	<b>2,866,969</b>	<b>2,963,497</b>	<b>2,046,856</b>	<b>3,342,232</b>	<b>4,408,496</b>	<b>4,283,334</b>	<b>3,616,736</b>	<b>-791,760</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,088,246</b>	<b>-3,042,569</b>	<b>-3,208,358</b>	<b>-2,131,283</b>	<b>-3,342,232</b>	<b>-4,408,496</b>	<b>-3,755,532</b>	<b>-3,616,736</b>	<b>-791,760</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>2,649,387</b>	<b>2,866,969</b>	<b>2,963,497</b>	<b>2,046,856</b>	<b>3,342,232</b>	<b>4,408,496</b>	<b>4,283,334</b>	<b>3,616,736</b>	<b>-791,760</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-438,859</b>	<b>-175,601</b>	<b>-244,860</b>	<b>-84,427</b>	<b>0</b>	<b>0</b>	<b>527,802</b>	<b>0</b>	



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

							2024 to 2025 Change	
		2021 Budgeted Appropriation	2022 Budgeted Appropriation	2023 Budgeted Appropriation	2024 Budgeted Appropriation	2025 Budgeted Appropriation	\$	%
<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	36.94%
	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>	<u>-9.29%</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>-35.38%</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)	-4.80%
	Pink Lady Rail Transit Commission	0	0	750	0	750	750	--
	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>	<u>-4.21%</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>-4.21%</u>	
* Not funded by tax levy								
<b>GRAND TOTAL</b>		<u>\$1,741,433</u>	<u>\$2,294,484</u>	<u>\$2,054,095</u>	<u>\$2,092,083</u>	<u>\$1,983,425</u>	<u>(\$108,658)</u>	<u>-5.19%</u>
<b>GRAND TOTAL - Tax Levy Funded</b>		<u>\$1,741,433</u>	<u>\$1,620,383</u>	<u>\$1,654,095</u>	<u>\$1,692,083</u>	<u>\$1,593,425</u>	<u>(\$98,658)</u>	<u>-5.83%</u>

## 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%

# Personnel

Oversight Committee: **Finance, Personnel & Insurance**

**Human Resources Director**  
1.00 FTE

**Human Resources Business  
Partner**  
1.00 FTE

**Human Resources Specialist**  
2.00 FTE

**Risk/Safety Coordinator**  
1.00 FTE

**Human Resources Intern**  
0.13 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.30	0.00	-0.30	0.00	0.13
FTE Balance	5.30	5.30	5.00	5.00	5.13

	2021 Actual	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>PERSONNEL</b>											
<u>Revenues</u>											
Tax Levy	579,890	550,983	553,603	648,358	648,358	713,826	65,468	10.10%	None	0	0
Grants & Aids	0	5,000	69,464	0	0	0	0	0.00%			
User Fees	753	1,064	498	800	1,600	800	0	0.00%	2025 Total	0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Miscellaneous	6,163	4,109	3,095	3,000	2,005	3,000	0	0.00%			
Use of Fund Balance	0	0	22,700	51,924	22,314	0	(51,924)	-100.00%	2026	0	0
Total Revenues	586,806	561,156	649,360	704,082	674,277	717,626	13,544	1.92%	2027	0	0
									2028	0	0
									2029	0	0
<u>Expenses</u>											
Labor	306,275	308,284	332,389	388,763	388,783	415,018	26,255	6.75%			
Labor Benefits	92,410	85,253	121,334	140,752	142,292	162,838	22,086	15.69%			
Supplies & Services	85,625	117,047	195,637	174,567	143,202	139,770	(34,797)	-19.93%			
Addition to Fund Balance	102,496	50,572	0	0	0	0	0	0.00%			
Total Expenses	586,806	561,156	649,360	704,082	674,277	717,626	13,544	1.92%			

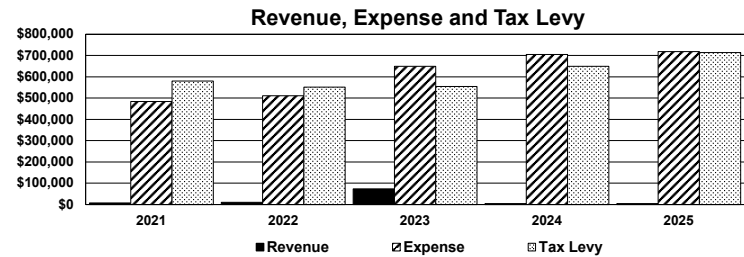
Beginning of Year Fund Balance Included in General Fund Total  
End of Year Fund Balance

**2025 Highlights & Issues on the Horizon**

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.

The demand for strategic, consultative, and collaborative human resources related services continues to grow. 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.

The addition of the Learning Management System (LMS) was purchased to create a learning culture and provide annual required trainings to all staff.



Fund: GENERAL FUND Department: PERSONNEL	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>10011 PERSONNEL REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-579,890	-550,983	-553,603	-324,179	-648,358	-648,358	-648,358	-713,826	65,468
424299 AMERICAN RESCUE PLAN ACT	0	-5,000	-69,464	0	0	0	0	0	0
451650 COPIER/POSTAGE/MISC	-8	0	0	0	0	0	0	0	0
452160 SECTION 125 FORFEITURES	-6,163	-4,109	-3,096	-2,005	-3,000	-3,000	-2,005	-3,000	0
461400 COBRA ADMINISTRATION FEES	-746	-1,064	-498	-940	-800	-800	-1,600	-800	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-51,924	0	0	-51,924
<b>TOTAL PERSONNEL REVENUE</b>	<b>-586,806</b>	<b>-561,156</b>	<b>-626,661</b>	<b>-327,124</b>	<b>-652,158</b>	<b>-704,082</b>	<b>-651,963</b>	<b>-717,626</b>	<b>13,544</b>
<b>10011143 PERSONNEL</b>									
511100 SALARIES PERMANENT REGULAR	232,739	249,590	280,135	147,156	308,379	308,379	308,379	329,474	21,095
511200 SALARIES-PERMANENT-OVERTIME	21	1,017	96	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	434	374	394	0	414	414	434	634	220
512100 WAGES-PART TIME	1,915	2,312	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	17,143	18,365	20,092	10,622	23,623	23,623	23,623	25,253	1,630
514200 RETIREMENT-COUNTY SHARE	15,728	15,921	19,088	10,154	21,307	21,307	21,307	22,652	1,345
514400 HEALTH INSURANCE COUNTY SHARE	30,994	43,294	59,431	35,143	62,243	62,243	62,243	75,839	13,596
514500 LIFE INSURANCE COUNTY SHARE	60	60	58	14	66	66	66	67	1
514600 WORKERS COMPENSATION	197	177	184	88	185	185	1,725	3,360	3,175
514800 UNEMPLOYMENT	0	-550	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	0	5,000	69,464	0	0	0	0	0	0
521800 PURCHASED SERVICES	23,833	23,841	29,741	6,816	25,000	25,000	25,000	25,500	500
522500 TELEPHONE	1,324	843	955	428	600	600	1,000	1,000	400
531011 WELLNESS	0	3,408	1,952	0	2,500	2,500	2,500	3,000	500
531100 POSTAGE AND BOX RENT	518	499	1,240	185	400	400	400	400	0
531200 OFFICE SUPPLIES AND EXPENSE	1,237	1,453	4,121	1,140	1,400	1,400	1,800	1,500	100
531800 MIS DEPARTMENT CHARGEBACKS	17,073	31,108	27,867	25,619	27,927	32,674	32,674	38,642	5,968
532200 SUBSCRIPTIONS	269	539	0	0	600	600	600	600	0
532400 MEMBERSHIP DUES	667	2,195	912	210	1,750	1,750	1,000	2,000	250
532600 RECRUITMENT	1,259	8,305	9,666	1,930	10,000	10,000	10,000	8,000	-2,000
532800 TRAINING AND INSERVICE	916	2,921	1,065	1,030	5,500	5,500	2,500	2,500	-3,000
532801 STAFF DEVELOPMENT	0	278	15,000	193	3,000	17,000	14,000	5,000	-12,000
533200 MILEAGE	46	165	1,960	1,480	1,600	1,600	3,000	3,500	1,900
533500 MEALS AND LODGING	0	0	84	0	50	50	0	50	0
536100 BACKGROUND CHECKS	2,885	1,228	2,095	1,218	3,000	3,000	3,000	4,000	1,000
536500 EMPLOYEE RECOGNITION	1,244	7,807	4,881	3,026	4,000	7,215	5,000	3,500	-3,715
537300 EMPLOYEE ASSISTANCE	6,750	6,750	4,500	2,250	11,500	11,500	9,500	12,000	500
<b>TOTAL PERSONNEL</b>	<b>357,253</b>	<b>426,898</b>	<b>554,981</b>	<b>248,702</b>	<b>515,044</b>	<b>537,006</b>	<b>529,751</b>	<b>568,471</b>	<b>31,465</b>

Fund: GENERAL FUND	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: PERSONNEL	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>10011146 NEGOTIATIONS AND LABOR</b>									
531100 POSTAGE AND BOX RENT	0	0	1	0	0	0	0	0	0
532400 MEMBERSHIP DUES	210	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,434	0	0	0	0	0	0	0	0
<b>TOTAL NEGOTIATIONS AND LABOR</b>	<b>1,644</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10011152 RISK MANAGEMENT AND INSURANCE</b>									
511100 SALARIES PERMANENT REGULAR	71,066	54,992	51,764	38,338	79,970	79,970	79,970	84,910	4,940
511900 LONGEVITY-FULL TIME	100	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	5,249	4,207	3,797	2,833	6,118	6,118	6,118	6,496	378
514200 RETIREMENT-COUNTY SHARE	4,701	3,422	3,521	2,645	5,518	5,518	5,518	5,901	383
514400 HEALTH INSURANCE COUNTY SHARE	17,118	0	14,717	10,374	20,748	20,748	20,748	22,387	1,639
514500 LIFE INSURANCE COUNTY SHARE	53	9	4	3	8	8	8	8	0
514600 WORKERS COMPENSATION	1,167	852	443	448	936	936	936	875	-61
514800 UNEMPLOYMENT	0	-504	0	0	0	0	0	0	0
521100 MEDICAL EXAMINATIONS	10,456	9,225	9,200	833	500	500	4,000	6,000	5,500
522500 TELEPHONE	580	475	519	216	600	600	550	550	-50
531100 POSTAGE AND BOX RENT	11	0	0	0	50	50	50	50	0
531200 OFFICE SUPPLIES AND EXPENSE	745	35	0	0	550	550	550	200	-350
531800 MIS DEPARTMENT CHARGEBACKS	0	0	0	0	4,566	27,528	13,528	7,728	-19,800
532200 SUBSCRIPTIONS	1,455	1,455	1,455	1,528	2,000	2,000	2,000	1,000	-1,000
532400 MEMBERSHIP DUES	650	650	125	125	1,000	1,000	500	500	-500
532800 TRAINING AND INSERVICE	7,920	1,470	442	492	3,000	3,000	1,500	1,500	-1,500
532801 STAFF DEVELOPMENT	0	0	0	0	8,000	15,000	5,000	5,000	-10,000
533200 MILEAGE	136	355	358	294	400	400	400	1,000	600
533500 MEALS AND LODGING	0	0	0	0	50	50	50	50	0
539100 OTHER SUPPLIES & EXPENSES	4,006	7,044	8,035	0	3,100	3,100	3,100	5,000	1,900
<b>TOTAL RISK MANAGEMENT AND INSURANCE</b>	<b>125,413</b>	<b>83,686</b>	<b>94,379</b>	<b>58,130</b>	<b>137,114</b>	<b>167,076</b>	<b>144,526</b>	<b>149,155</b>	<b>-17,921</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-586,806</b>	<b>-561,156</b>	<b>-626,661</b>	<b>-327,124</b>	<b>-652,158</b>	<b>-704,082</b>	<b>-651,963</b>	<b>-717,626</b>	<b>13,544</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>484,310</b>	<b>510,584</b>	<b>649,361</b>	<b>306,833</b>	<b>652,158</b>	<b>704,082</b>	<b>674,277</b>	<b>717,626</b>	<b>13,544</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-102,496</b>	<b>-50,572</b>	<b>22,700</b>	<b>-20,292</b>	<b>0</b>	<b>0</b>	<b>22,314</b>	<b>0</b>	



## 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

# Register of Deeds

Oversight Committee: **Land Resources & Extension**

**Register of Deeds**  
1.00 FTE

**Deputy Register of Deeds**  
2.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	3.00	3.00	3.00	3.00	3.00

**REGISTER OF DEEDS**

Revenues

	2021 Actual	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
Tax Levy	(337,626)	(339,448)	(334,857)	(318,244)	(318,244)	(309,200)	9,044	2.84%	None	0	0
Other Taxes	354,357	352,328	295,311	285,000	320,000	320,000	35,000	12.28%			
User Fees	413,639	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	0.00%			

Total Revenues

430,370	376,377	279,931	296,756	309,756	315,800	19,044	6.42%
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Expenses

Labor	158,782	161,261	163,135	182,615	182,615	195,723	13,108	7.18%	2026	0	0
Labor Benefits	78,138	81,506	81,557	89,056	89,056	96,013	6,957	7.81%	2027	0	0
Supplies & Services	18,491	15,240	15,761	25,085	22,786	24,064	(1,021)	-4.07%	2028	0	0
Addition to Fund Balance	174,959	118,370	19,478	0	15,299	0	0	0.00%	2029	0	0

Total Expenses

430,370	376,377	279,931	296,756	309,756	315,800	19,044	6.42%
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Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

**2025 Highlights & Issues on the Horizon**

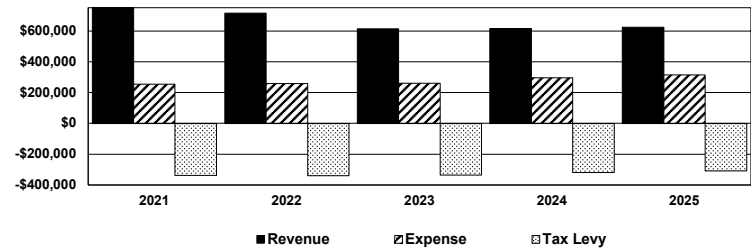
Continue to incorporate all older records into new system and enter grantor/grantee information found in old indexes.

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.

The level of recordings in 2025 will resemble 2024.

**Revenue, Expense and Tax Levy**



Fund: GENERAL FUND Department: REGISTER OF DEEDS	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>10013 REGISTER OF DEEDS REVENUE</b>									
411100 GENERAL PROPERTY TAXES	337,626	339,448	334,857	159,122	318,244	318,244	318,244	309,200	9,044
419100 REAL ESTATE TRANSFER TAX	-354,357	-352,328	-295,311	-184,336	-285,000	-285,000	-320,000	-320,000	35,000
451150 REGISTER OF DEEDS FEES	-338,550	-293,695	-252,388	-125,537	-260,000	-260,000	-242,000	-235,000	-25,000
451650 ELECTRONIC COPIES	-75,089	-69,802	-67,089	-32,635	-70,000	-70,000	-66,000	-70,000	0
<b>TOTAL REGISTER OF DEEDS REVENUE</b>	<b>-430,371</b>	<b>-376,377</b>	<b>-279,931</b>	<b>-183,385</b>	<b>-296,756</b>	<b>-296,756</b>	<b>-309,756</b>	<b>-315,800</b>	<b>19,044</b>
<b>10013170 REGISTER OF DEEDS</b>									
511100 SALARIES PERMANENT REGULAR	157,860	160,241	162,133	86,381	181,574	181,574	181,574	194,642	13,068
511200 SALARIES-PERMANENT-OVERTIME	0	59	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	922	961	1,001	0	1,041	1,041	1,041	1,081	40
514100 FICA & MEDICARE TAX	11,185	11,356	11,493	6,137	13,970	13,970	13,970	14,973	1,003
514200 RETIREMENT-COUNTY SHARE	10,710	10,489	11,096	5,960	12,600	12,600	12,600	13,603	1,003
514400 HEALTH INSURANCE COUNTY SHARE	55,996	59,429	58,761	31,122	62,243	62,243	62,243	67,162	4,919
514500 LIFE INSURANCE COUNTY SHARE	114	120	139	59	133	133	133	158	25
514600 WORKERS COMPENSATION	133	113	67	52	110	110	110	117	7
522500 TELEPHONE	42	0	0	0	0	0	0	0	0
524800 MAINTENANCE AGREEMENT	912	1,077	1,185	541	1,500	1,500	1,500	1,500	0
531100 POSTAGE AND BOX RENT	4,554	4,421	3,597	1,846	4,700	4,700	4,000	4,700	0
531200 OFFICE SUPPLIES AND EXPENSE	1,135	727	1,470	0	2,000	2,000	2,000	2,000	0
531500 FORMS AND PRINTING	1,439	1,226	876	1,051	1,500	1,500	1,100	1,500	0
531600 RECORD BOOKS AND BINDERS	910	0	0	0	650	650	0	0	-650
531700 REBINDING	0	0	0	0	0	0	0	650	650
531800 MIS DEPARTMENT CHARGEBACKS	8,883	6,098	6,706	7,097	12,148	12,148	12,148	11,124	-1,024
532200 SUBSCRIPTIONS	0	79	79	0	80	80	80	80	0
532400 MEMBERSHIP DUES	275	640	686	275	750	750	700	750	0
533200 MILEAGE	252	545	666	60	850	850	600	850	0
533500 MEALS AND LODGING	82	419	488	161	900	900	650	900	0
552100 OFFICIALS BONDS	7	7	8	8	7	7	8	10	3
<b>TOTAL REGISTER OF DEEDS</b>	<b>255,411</b>	<b>258,007</b>	<b>260,452</b>	<b>140,750</b>	<b>296,756</b>	<b>296,756</b>	<b>294,457</b>	<b>315,800</b>	<b>19,044</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-430,371</b>	<b>-376,377</b>	<b>-279,931</b>	<b>-183,385</b>	<b>-296,756</b>	<b>-296,756</b>	<b>-309,756</b>	<b>-315,800</b>	<b>19,044</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>255,411</b>	<b>258,007</b>	<b>260,452</b>	<b>140,750</b>	<b>296,756</b>	<b>296,756</b>	<b>294,457</b>	<b>315,800</b>	<b>19,044</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-174,960</b>	<b>-118,370</b>	<b>-19,479</b>	<b>-42,635</b>	<b>0</b>	<b>0</b>	<b>-15,299</b>	<b>0</b>	

**SURVEYOR**

Revenues

	2021 Actual	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
Tax Levy	81,047	75,021	73,698	73,265	73,265	0	(73,265)	-100.00%	None	0	0
Intergovernmental	0	4,789	0	0	0	0	0	0.00%			
Use of Fund Balance	0	8,621	0	0	2,511	0	0	0.00%	2025 Total	0	0

Total Revenues

	81,047	88,431	73,698	73,265	75,776	0	(73,265)	-100.00%			
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Expenses

Labor	45,103	60,431	44,113	51,144	51,144	0	(51,144)	-100.00%	2026	0	0
Labor Benefits	4,193	5,557	3,752	4,511	4,511	0	(4,511)	-100.00%	2027	0	0
Supplies & Services	19,343	22,443	8,144	17,610	20,121	0	(17,610)	-100.00%	2028	0	0
Addition to Fund Balance	12,408	0	17,689	0	0	0	0	0.00%	2029	0	0

Total Expenses

	81,047	88,431	73,698	73,265	75,776	0	(73,265)	-100.00%			
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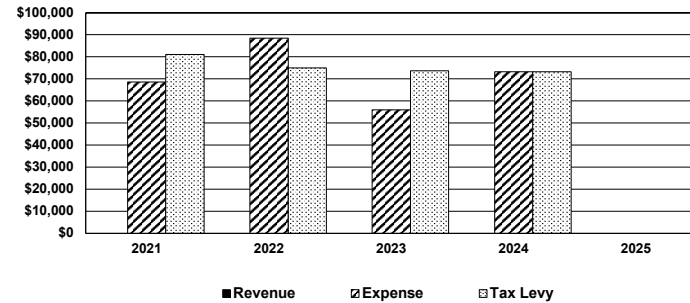
Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

**2025 Highlights & Issues on the Horizon**

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.

**Revenue, Expense and Tax Levy**



Fund: GENERAL FUND Department: COUNTY SURVEYOR	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>10016 COUNTY SURVEYOR</b>									
411100 GENERAL PROPERTY TAXES	-81,047	-75,021	-73,698	-36,632	-73,265	-73,265	-73,265	0	-73,265
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-4,789	0	0	0	0	0	0	0
<b>TOTAL COUNTY SURVEYOR</b>	<b>-81,047</b>	<b>-79,810</b>	<b>-73,698</b>	<b>-36,632</b>	<b>-73,265</b>	<b>-73,265</b>	<b>-73,265</b>	<b>0</b>	<b>-73,265</b>
<b>10016171 COUNTY SURVEYOR</b>									
511100 SALARIES PERMANENT REGULAR	9,709	9,664	9,994	4,840	10,144	10,144	10,144	0	-10,144
512700 WAGES-PART TIME-NO BENEFITS	35,394	50,767	34,119	12,597	41,000	41,000	41,000	0	-41,000
514100 FICA & MEDICARE TAX	3,450	4,623	3,375	1,334	3,913	3,913	3,913	0	-3,913
514600 WORKERS COMPENSATION	743	935	377	204	598	598	598	0	-598
520400 CERTIFIED SURVEY REVIEW	0	75	0	0	0	0	0	0	0
520500 MONUMENTATION MAINT & PRES	15,750	15,200	5,500	5,550	12,000	12,000	16,000	0	-12,000
522500 TELEPHONE	607	389	606	260	519	519	520	0	-519
531100 POSTAGE AND BOX RENT	0	0	0	10	0	0	10	0	0
531200 OFFICE SUPPLIES AND EXPENSE	0	524	0	0	1,000	1,000	500	0	-1,000
531800 MIS DEPARTMENT CHARGEBACKS	2,974	2,184	2,025	1,039	2,078	2,078	2,078	0	-2,078
536300 MONUMENTS,SIGNS,POSTS,ETC	0	4,059	0	0	2,000	2,000	1,000	0	-2,000
552100 OFFICIALS BONDS	12	12	13	13	13	13	13	0	-13
<b>TOTAL COUNTY SURVEYOR</b>	<b>68,639</b>	<b>88,431</b>	<b>56,009</b>	<b>25,846</b>	<b>73,265</b>	<b>73,265</b>	<b>75,776</b>	<b>0</b>	<b>-73,265</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-81,047</b>	<b>-79,810</b>	<b>-73,698</b>	<b>-36,632</b>	<b>-73,265</b>	<b>-73,265</b>	<b>-73,265</b>	<b>0</b>	<b>-73,265</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>68,639</b>	<b>88,431</b>	<b>56,009</b>	<b>25,846</b>	<b>73,265</b>	<b>73,265</b>	<b>75,776</b>	<b>0</b>	<b>-73,265</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-12,408</b>	<b>8,621</b>	<b>-17,689</b>	<b>-10,787</b>	<b>0</b>	<b>0</b>	<b>2,511</b>	<b>0</b>	

## 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

# Treasurer

Oversight Committee: **Finance, Personnel & Insurance** (Treasurer )  
Oversight Committee: **Public Works & Infrastructure** (Tax Foreclosure)

**Treasurer**  
1.00 FTE

**Deputy Treasurer**  
1.00 FTE

**Accounting Assistant-  
Treasurer**  
1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	-3.00	0.00	0.00	0.00
FTE Balance	6.00	3.00	3.00	3.00	3.00



**TREASURER**

Revenues

	2021 Actual	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
Tax Levy	(422,449)	(479,960)	(559,519)	(1,028,996)	(1,028,996)	(1,389,862)	(360,866)	-35.07%	None	0	0
Other Taxes	579,645	570,389	741,753	495,065	556,212	505,065	10,000	2.02%			
Grants & Aids	126,161	121,647	126,994	125,000	127,957	125,000	0	0.00%	2025 Total	0	0
Fees, Fines & Forfeitures	15,421	12,826	9,468	8,000	9,000	8,000	0	0.00%			
User Fees	13,654	9,891	32,024	10,500	7,469	10,500	0	0.00%			
Intergovernmental	31,027	49,454	75,030	37,000	37,000	37,000	0	0.00%	2026	0	0
Interest	114,676	818,613	3,931,427	750,000	2,379,847	1,115,637	365,637	48.75%	2027	0	0
Miscellaneous	39,802	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	0.00%	2029	0	0
<b>Total Revenues</b>	<b>497,937</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>			

Expenses

Labor	221,018	181,283	205,520	198,104	198,064	212,065	13,961	7.05%			
Labor Benefits	59,401	61,277	77,296	78,571	61,727	84,661	6,090	7.75%			
Supplies & Services	129,826	139,229	133,127	125,894	108,454	114,614	(11,280)	-8.96%			
Addition to Fund Balance	87,692	766,053	3,980,314	0	1,725,244	0	0	0.00%			
<b>Total Expenses</b>	<b>497,937</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>			

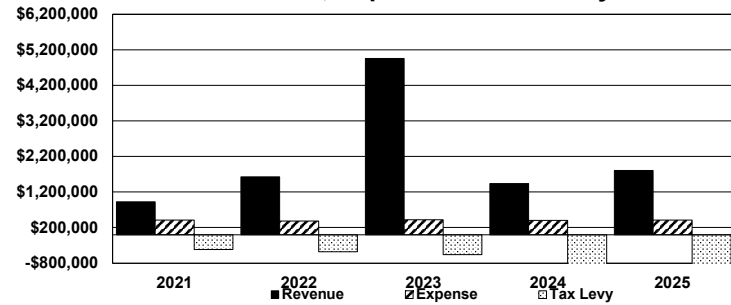
Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

**2025 Highlights & Issues on the Horizon**

Act 207 provides new legislation that proceeds must be paid out to previous owners.  
Increased interest on investment revenues due to continued elevated interest rates. Some funds have been secured at the higher interest rates through the majority of 2025.  
Continue monitoring interest rate trends.

**Revenue, Expense and Tax Levy**



<b>Fund: GENERAL 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: TREASURER/REAL PROPERTY</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>10012 TREASURER/REAL PROP REVENUE</b>									
411100 GENERAL PROPERTY TAXES	422,449	479,960	559,519	514,498	1,028,996	1,028,996	1,028,996	1,389,862	-360,866
411400 FOREST CROP TAX	-218	-65	-65	-5	-65	-65	-65	-65	0
411500 MANAGED FOREST LAND TAXES	-88,154	-78,029	-89,302	-1,185	-70,000	-70,000	-80,000	-80,000	10,000
411600 PAYMENT IN LIEU OF TAXES-PILT	-105,381	-100,868	-106,457	-107,957	-105,000	-105,000	-107,957	-105,000	0
411700 FOREST LANDS AID	-20,780	-20,779	-20,537	0	-20,000	-20,000	-20,000	-20,000	0
412260 CHARGEBACKS	-21	0	0	0	0	0	0	0	0
412270 OMITTED TAXES	-1,976	0	0	-1,147	0	0	-1,147	0	0
419900 INTEREST/PENALTY ON TAXES	-489,276	-492,295	-652,386	-177,597	-425,000	-425,000	-475,000	-425,000	0
443110 AG USE CONVERSION CHRG	-15,421	-12,826	-9,468	-7,407	-8,000	-8,000	-9,000	-8,000	0
451650 COPIER/POSTAGE/MISC	-1,283	-484	-494	-223	-500	-500	-500	-500	0
451680 UNCLAIMED FUNDS FORFEITURE	0	-42,145	0	0	-5,000	-5,000	-5,000	0	-5,000
461510 LETTER & SEARCH FEES	-12,300	-9,408	-31,529	-6,969	-10,000	-10,000	-6,969	-10,000	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-31,027	-42,753	-36,496	0	-37,000	-37,000	-37,000	-37,000	0
473100 TIF DISTRICT OVERRUNS	0	-6,701	-38,534	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-114,676	-817,765	-3,932,275	-1,603,434	-750,000	-750,000	-2,379,847	-1,115,637	365,637
481101 UNEARNED GAIN/LOSS ON INVESTMT	0	-848	848	0	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-71	0	0	0	0	0	0	0	0
483650 GAIN ON SALE OF TAX DEEDS	-39,802	-2,837	-39,079	0	-1,000	-1,000	0	0	-1,000
<b>TOTAL TREASURER/REAL PROP REVENUE</b>	<b>-497,936</b>	<b>-1,147,842</b>	<b>-4,396,257</b>	<b>-1,391,426</b>	<b>-402,569</b>	<b>-402,569</b>	<b>-2,093,489</b>	<b>-411,340</b>	<b>8,771</b>
<b>10012153 TREASURER/REAL PROP TAX LISTER</b>									
511100 SALARIES PERMANENT REGULAR	220,603	180,574	204,998	94,353	197,586	197,586	197,586	211,507	13,921
511200 SALARIES-PERMANENT-OVERTIME	17	271	44	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	398	438	478	0	518	518	478	558	40
514100 FICA & MEDICARE TAX	16,247	13,050	14,879	6,843	15,155	15,155	14,194	16,223	1,068
514200 RETIREMENT-COUNTY SHARE	14,771	11,794	13,573	6,498	13,669	13,669	12,617	14,738	1,069
514400 HEALTH INSURANCE COUNTY SHARE	28,060	36,160	48,620	24,769	49,537	49,537	34,655	53,452	3,915
514500 LIFE INSURANCE COUNTY SHARE	138	146	140	41	91	91	150	121	30
514600 WORKERS COMPENSATION	185	127	85	57	119	119	111	127	8
522500 TELEPHONE	64	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	45,843	46,108	50,235	9,009	47,000	47,000	43,000	47,000	0
531200 OFFICE SUPPLIES AND EXPENSE	409	579	665	514	1,200	1,200	1,200	1,200	0
531400 SMALL EQUIPMENT	66	0	0	0	0	0	0	0	0
531500 FORMS AND PRINTING	9,854	9,903	9,748	3,013	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	53,934	55,370	49,817	46,083	46,354	46,354	46,354	46,564	210
532100 PUBLICATION OF LEGAL NOTICES	486	0	363	0	600	600	0	0	-600
532200 SUBSCRIPTIONS	0	0	0	0	0	0	0	1,800	1,800
532400 MEMBERSHIP DUES	180	100	100	0	100	100	100	100	0
532500 SEMINARS AND REGISTRATIONS	168	250	280	225	250	250	250	250	0
532800 TRAINING AND INSERVICE	0	0	212	128	100	100	350	300	200

Fund: GENERAL FUND	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: TREASURER/REAL PROPERTY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>10012153 TREASURER/REAL PROP TAX LISTER</b>									
533200 MILEAGE	177	57	937	151	300	300	500	500	200
533500 MEALS AND LODGING	192	558	740	98	600	600	500	600	0
552100 OFFICIALS BONDS	1,168	1,168	1,288	1,288	1,200	1,200	1,200	1,300	100
<b>TOTAL TREASURER/REAL PROP TAX LISTER</b>	<b>392,960</b>	<b>356,654</b>	<b>397,200</b>	<b>193,069</b>	<b>384,379</b>	<b>384,379</b>	<b>363,245</b>	<b>406,340</b>	<b>21,961</b>
<b>10012155 TAX DEED EXPENSE</b>									
520900 CONTRACTED SERVICES	5,160	7,670	3,540	0	6,500	6,500	0	0	-6,500
524600 FILING FEES	33	243	33	3	90	90	0	0	-90
531100 POSTAGE AND BOX RENT	600	2,720	822	0	1,800	1,800	0	0	-1,800
532100 PUBLICATION OF LEGAL NOTICES	2,335	4,821	2,623	0	4,800	4,800	0	0	-4,800
559100 TAXES/EXP/MAINT ON DEEDS TAKEN	3,939	7,349	7,246	-9,401	0	0	0	0	0
<b>TOTAL TAX DEED EXPENSE</b>	<b>12,066</b>	<b>22,804</b>	<b>14,265</b>	<b>-9,398</b>	<b>13,190</b>	<b>13,190</b>	<b>0</b>	<b>0</b>	<b>-13,190</b>
<b>10012159 TAX CHARGEBACKS</b>									
526200 REAL ESTATE / PROPERTY TAX	5,219	2,331	4,478	3,303	5,000	5,000	5,000	5,000	0
<b>TOTAL TAX CHARGEBACKS</b>	<b>5,219</b>	<b>2,331</b>	<b>4,478</b>	<b>3,303</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-497,936</b>	<b>-1,147,842</b>	<b>-4,396,257</b>	<b>-1,391,426</b>	<b>-402,569</b>	<b>-402,569</b>	<b>-2,093,489</b>	<b>-411,340</b>	<b>8,771</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>410,244</b>	<b>381,789</b>	<b>415,943</b>	<b>186,974</b>	<b>402,569</b>	<b>402,569</b>	<b>368,245</b>	<b>411,340</b>	<b>8,771</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-87,692</b>	<b>-766,053</b>	<b>-3,980,314</b>	<b>-1,204,452</b>	<b>0</b>	<b>0</b>	<b>-1,725,244</b>	<b>0</b>	

	2021 Actual	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>WORKERS' COMPENSATION</b>											
<u>Revenues</u>											
Intergovernmental	424,061	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	0.00%			
Use of Fund Balance	0	0	379,744	0	64,641	0	0	0.00%	2025 Total	0	0
<b>Total Revenues</b>	<b>424,061</b>	<b>408,862</b>	<b>606,488</b>	<b>353,477</b>	<b>448,951</b>	<b>496,418</b>	<b>142,941</b>	<b>40.44%</b>			
<u>Expenses</u>											
Supplies & Services	220,979	188,641	606,488	353,477	448,951	496,418	142,941	40.44%	2026	0	0
Addition to Fund Balance	203,082	220,221	0	0	0	0	0	0.00%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Expenses</b>	<b>424,061</b>	<b>408,862</b>	<b>606,488</b>	<b>353,477</b>	<b>448,951</b>	<b>496,418</b>	<b>142,941</b>	<b>40.44%</b>			
Beginning of Year Fund Balance	530,307	733,389	953,610		573,866	509,225					
End of Year Fund Balance	733,389	953,610	573,866		509,225	509,225					

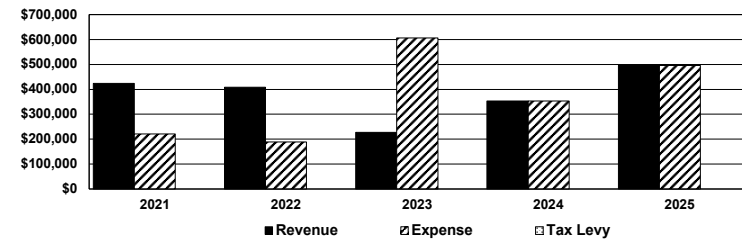
**2025 Highlights & Issues on the Horizon**

County began self insuring workers compensation in 2008. Workers compensation losses have been favorable since then. Rates for 2024 decreased slightly but are still relatively stable.

Workers compensation rates to departments remain stable due to adequate accumulated reserves.

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

**Revenue, Expense and Tax Levy**



Fund: WORKERS COMPENSATION Department: GENERAL	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>74999 WORKERS COMPENSATION</b>									
474070 WORKERS COMP CHARGES	-424,061	-408,862	-226,744	-166,476	-353,477	-353,477	-384,310	-496,418	142,941
<b>TOTAL WORKERS COMPENSATION</b>	<b>-424,061</b>	<b>-408,862</b>	<b>-226,744</b>	<b>-166,476</b>	<b>-353,477</b>	<b>-353,477</b>	<b>-384,310</b>	<b>-496,418</b>	<b>142,941</b>
<b>74999152 WORKERS COMPENSATION</b>									
520900 CONTRACTED SERVICES	143,139	142,143	157,186	159,047	149,250	149,250	163,047	170,999	21,749
535300 DAMAGE CLAIMS	77,840	46,498	449,302	132,952	204,227	204,227	285,904	325,419	121,192
<b>TOTAL WORKERS COMPENSATION</b>	<b>220,979</b>	<b>188,641</b>	<b>606,488</b>	<b>291,999</b>	<b>353,477</b>	<b>353,477</b>	<b>448,951</b>	<b>496,418</b>	<b>142,941</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-424,061</b>	<b>-408,862</b>	<b>-226,744</b>	<b>-166,476</b>	<b>-353,477</b>	<b>-353,477</b>	<b>-384,310</b>	<b>-496,418</b>	<b>142,941</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>220,979</b>	<b>188,641</b>	<b>606,488</b>	<b>291,999</b>	<b>353,477</b>	<b>353,477</b>	<b>448,951</b>	<b>496,418</b>	<b>142,941</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-203,082</b>	<b>-220,221</b>	<b>379,744</b>	<b>125,523</b>	<b>0</b>	<b>0</b>	<b>64,641</b>	<b>0</b>	

## Justice & Public Safety

This function includes operations of law enforcement, prosecution, adjudication, correction, detention, and emergency management activities.

### FUNCTIONAL AREA MISSION STATEMENT

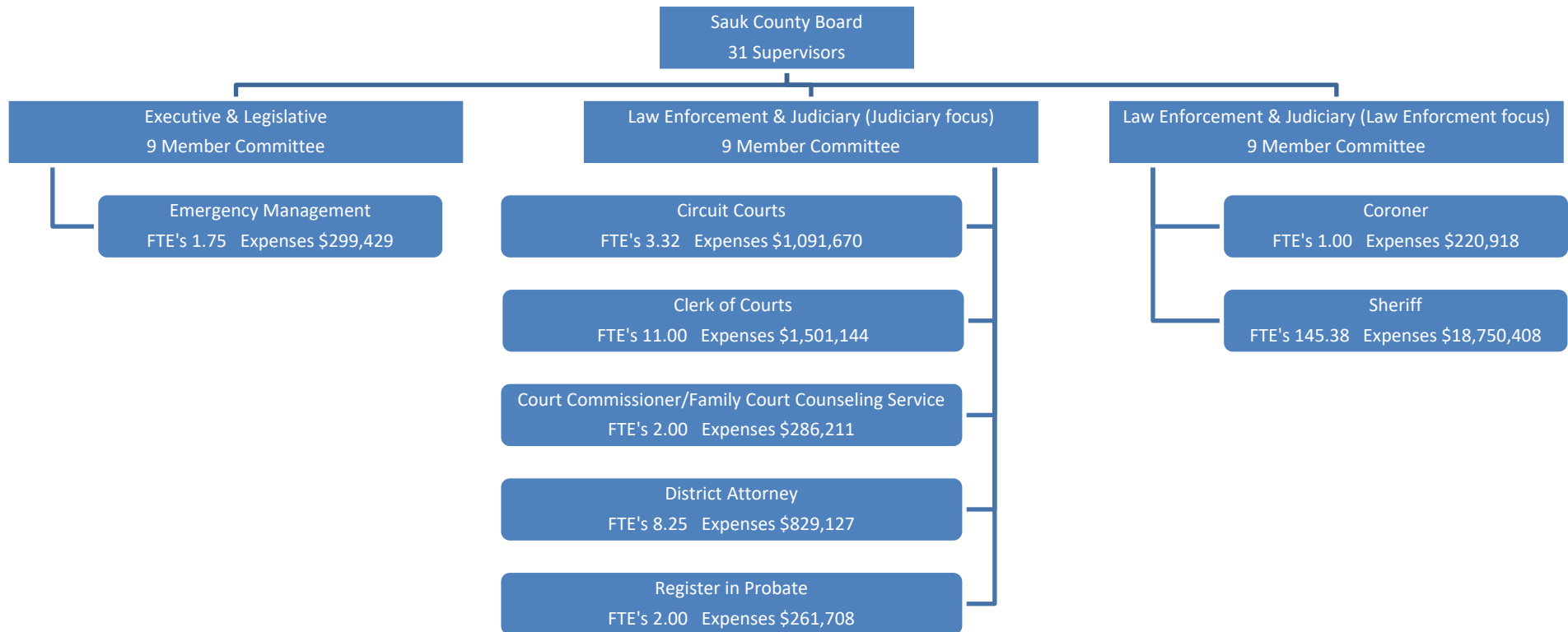
To continually improve the communication and interaction of Sauk County departments. To effectively and efficiently complete short term and long-term agreements. Continue to search resources for innovative and collaborative programs.

### FUNCTIONAL AREA VISION STATEMENT

Continually increase/improve working relationships between departments to effectively succeed in joint interactions, procedures, and agreements.

### ELEMENTS OF COUNTY WIDE MISSION FULFILLED

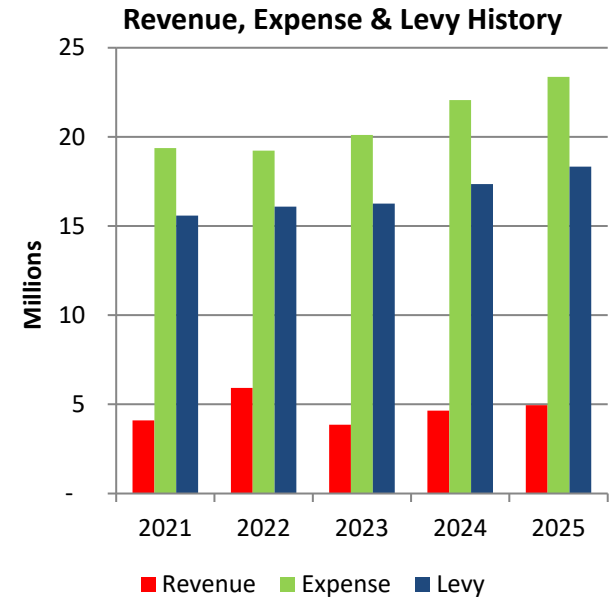
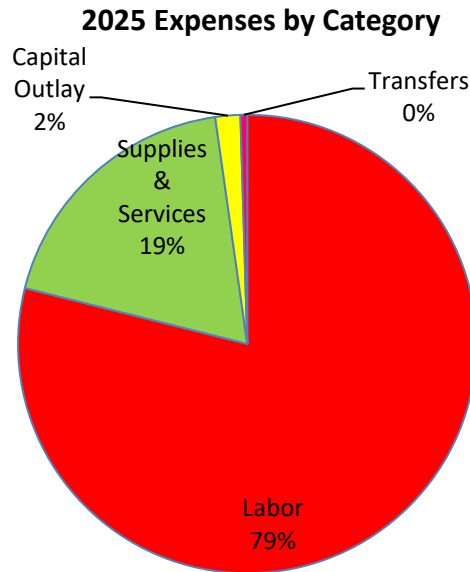
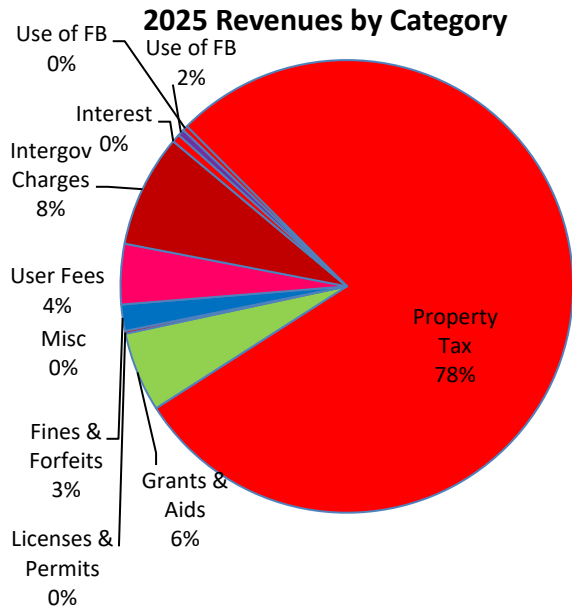
Fiscally Responsible / Essential Services  
Safe Community



## Justice & Public Safety

### Significant Changes in the Justice & Public Safety Function for 2025

- Recruitment continues to be difficult to fill vacant positions. Labor increased by \$1.05 million due to implementation of a class and compensation study, negotiated labor contract for law enforcement and increased in health insurance premiums.
- Because debt service on the Law Enforcement Center was completed in 2021, jail assessment funds of \$110,000 are now able to reduce tax levy usage in the Sheriff’s budget. By Wis. Stats. 302.46, jail assessment funds must be used for “construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates.”



## 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

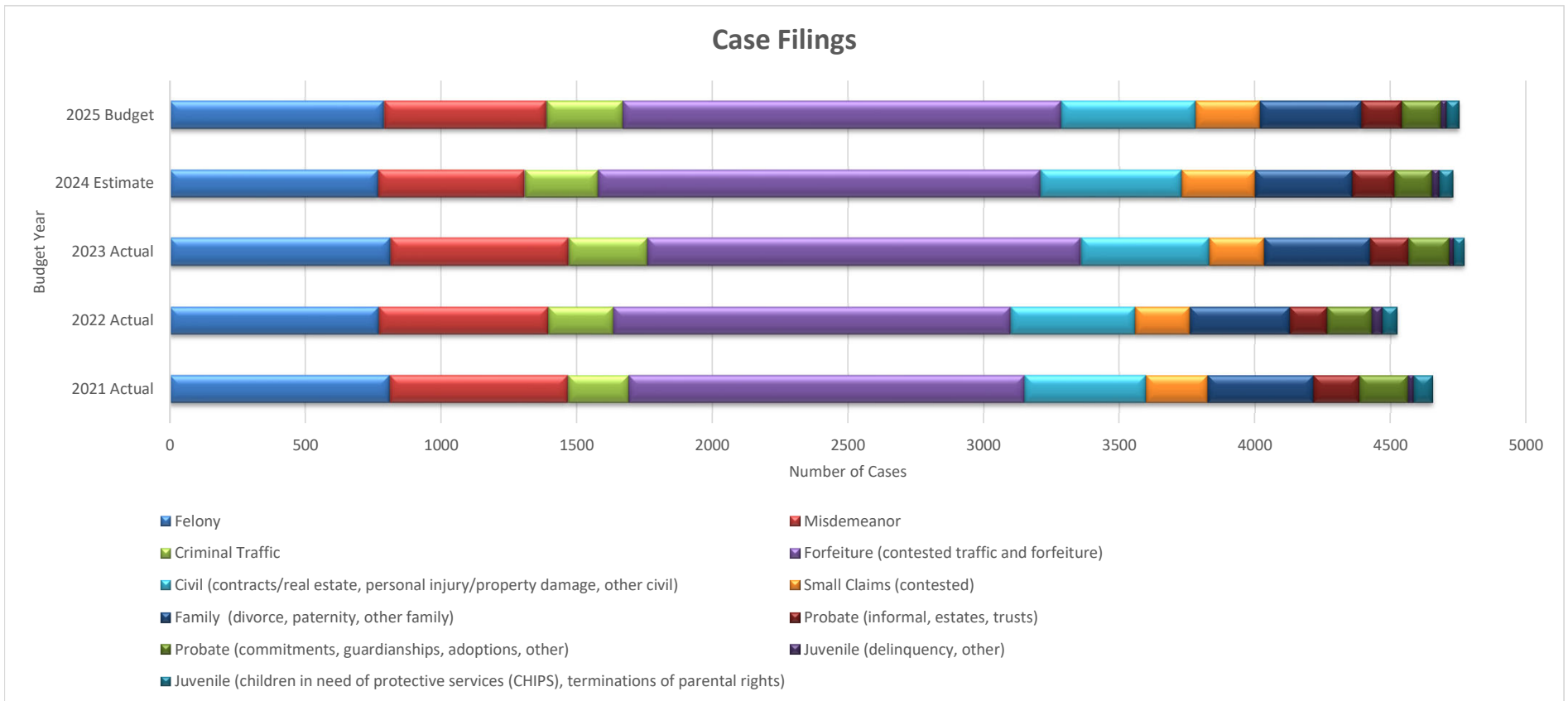
Program Title	Program Description	Mandates and References	2025 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision 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

# Circuit Courts

Oversight Committee: **Law Enforcement & Judiciary**

**Circuit Court Judges \***  
3.00 FTE

**Lead Judicial Assistant**  
1.00 FTE

**Judicial Assistant**  
2.00 FTE

**Law Clerk**  
0.32 FTE

\* Circuit Court Judges are elected officials paid by the State of Wisconsin

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	-0.15	0.01	0.08	-0.01	0.00
FTE Balance	3.24	3.25	3.33	3.32	3.32

**CIRCUIT COURTS**

Revenues

	2021 Actual	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
Tax Levy	518,192	723,315	709,853	798,884	798,884	861,716	62,832	7.86%	None	0	0
Grants & Aids	221,035	223,537	227,302	229,590	229,590	229,954	364	0.16%			
Use of Fund Balance	0	0	0	54,000	20,851	0	(54,000)	-100.00%	2025 Total	0	0

Total Revenues

	739,227	946,852	937,155	1,082,474	1,049,325	1,091,670	9,196	0.85%			
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Expenses

Labor	153,378	163,560	161,476	200,529	200,529	209,674	9,145	4.56%	2026	0	0
Labor Benefits	63,169	71,477	68,167	77,107	76,425	82,598	5,491	7.12%	2027	0	0
Supplies & Services	458,015	635,969	629,012	804,838	772,371	799,398	(5,440)	-0.68%	2028	0	0
Addition to Fund Balance	64,665	75,846	78,500	0	0	0	0	0.00%	2029	0	0

Total Expenses

	739,227	946,852	937,155	1,082,474	1,049,325	1,091,670	9,196	0.85%			
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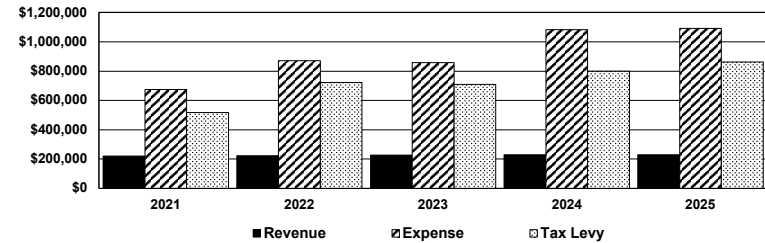
Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

**2025 Highlights & Issues on the Horizon**

The most significant issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges shows that Sauk County has a judicial need of 4.5 judges. The actual need is reduced somewhat because of the contribution of the court commissioner, however, the number shows a growing need for judicial assistance and planning for a fourth judgeship should begin, at least in a preliminary way.

**Revenue, Expense and Tax Levy**



<b>Fund: GENERAL 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: CIRCUIT COURTS</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>10004 CIRCUIT COURTS REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-518,192	-723,315	-709,853	-399,442	-798,884	-798,884	-798,884	-861,716	62,832
424000 STATE AID COURTS SYSTEM	-221,035	-223,537	-227,303	-114,794	-229,590	-229,590	-229,590	-229,954	364
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-54,000	0	0	-54,000
<b>TOTAL CIRCUIT COURTS REVENUE</b>	<b>-739,227</b>	<b>-946,852</b>	<b>-937,156</b>	<b>-514,236</b>	<b>-1,028,474</b>	<b>-1,082,474</b>	<b>-1,028,474</b>	<b>-1,091,670</b>	<b>9,196</b>
<b>10004120 CIRCUIT COURTS</b>									
511100 SALARIES PERMANENT REGULAR	143,394	149,001	150,557	82,116	180,970	180,970	180,970	190,075	9,105
511900 LONGEVITY-FULL TIME	1,199	1,295	1,279	0	1,319	1,319	1,319	1,359	40
512100 WAGES-PART TIME	1,644	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	11,092	11,990	11,789	6,730	15,341	15,341	15,341	16,040	699
514200 RETIREMENT-COUNTY SHARE	9,753	9,044	10,203	5,601	11,884	11,884	11,202	12,611	727
514400 HEALTH INSURANCE COUNTY SHARE	42,049	50,213	45,954	24,769	49,537	49,537	49,537	53,452	3,915
514500 LIFE INSURANCE COUNTY SHARE	67	73	82	33	70	70	70	79	9
514600 WORKERS COMPENSATION	213	294	140	140	275	275	275	416	141
514800 UNEMPLOYMENT	-4	-138	0	0	0	0	0	0	0
515800 PER DIEM BAILIFF	7,141	13,265	9,639	8,861	18,240	18,240	18,240	18,240	0
520100 COURT SECURITY	406,336	534,169	568,724	322,466	676,021	676,021	659,854	724,580	48,559
522500 TELEPHONE	2,336	0	0	0	0	0	0	0	0
523300 PER DIEM JURY WITNESS	16,160	48,394	23,080	27,120	30,000	60,000	50,000	30,000	-30,000
531100 POSTAGE AND BOX RENT	9,763	8,464	7,491	3,441	9,500	9,500	8,000	8,000	-1,500
531200 OFFICE SUPPLIES AND EXPENSE	4,467	3,903	2,731	585	4,000	4,000	4,000	4,610	610
531500 FORMS AND PRINTING	385	818	0	610	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	5,933	7,095	7,706	5,159	10,317	20,317	20,317	10,208	-10,109
532300 PROFESSIONAL SUBSCRIPTION	4,694	4,433	4,993	2,193	5,500	5,500	5,000	5,500	0
533200 MILEAGE	227	1,210	1,623	590	1,500	1,500	1,200	1,500	0
533220 JURY MILEAGE	5,985	20,054	10,376	12,773	10,000	20,000	17,000	11,000	-9,000
533600 JURY MEALS AND LODGING	1,728	7,428	2,289	4,034	4,000	8,000	7,000	4,000	-4,000
<b>TOTAL CIRCUIT COURTS</b>	<b>674,561</b>	<b>871,006</b>	<b>858,656</b>	<b>507,220</b>	<b>1,028,474</b>	<b>1,082,474</b>	<b>1,049,325</b>	<b>1,091,670</b>	<b>9,196</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-739,227</b>	<b>-946,852</b>	<b>-937,156</b>	<b>-514,236</b>	<b>-1,028,474</b>	<b>-1,082,474</b>	<b>-1,028,474</b>	<b>-1,091,670</b>	<b>9,196</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>674,561</b>	<b>871,006</b>	<b>858,656</b>	<b>507,220</b>	<b>1,028,474</b>	<b>1,082,474</b>	<b>1,049,325</b>	<b>1,091,670</b>	<b>9,196</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-64,666</b>	<b>-75,846</b>	<b>-78,500</b>	<b>-7,016</b>	<b>0</b>	<b>0</b>	<b>20,851</b>	<b>0</b>	

## 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

# Clerk of Courts

Oversight Committee: **Law Enforcement & Judiciary**

**Clerk of Courts**  
1.00 FTE

**Deputy Clerk of Courts**  
9.00 FTE

**Chief Deputy Clerk of Courts**  
1.00 FTE

**Interpreter**  
Contracted

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	-1.00
FTE Balance	12.00	12.00	12.00	12.00	11.00



**CLERK OF COURTS**

Revenues

	2021 Actual	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
Tax Levy	354,066	375,120	411,298	498,299	498,299	467,732	(30,567)	-6.13%	None	0	0
Grants & Aids	115,647	134,348	138,189	195,175	214,175	207,175	12,000	6.15%			
Licenses & Permits	20	0	40	20	60	60	40	200.00%	2025 Total	0	0
Fees, Fines & Forfeitures	338,577	312,101	309,960	306,000	300,000	310,000	4,000	1.31%			
User Fees	356,663	339,053	369,707	379,385	368,935	378,080	(1,305)	-0.34%			
Intergovernmental	16,792	17,447	18,409	17,534	17,000	18,097	563	3.21%	2026	0	0
Miscellaneous	165,187	131,046	90,534	100,000	115,000	120,000	20,000	20.00%	2027	0	0
Use of Fund Balance	0	125,144	78,580	0	0	0	0	0.00%	2028	0	0
									2029	0	0
<b>Total Revenues</b>	<b>1,346,952</b>	<b>1,434,259</b>	<b>1,416,717</b>	<b>1,496,413</b>	<b>1,513,469</b>	<b>1,501,144</b>	<b>4,731</b>	<b>0.32%</b>			

Expenses

Labor	611,483	628,755	634,990	727,986	669,969	698,793	(29,193)	-4.01%
Labor Benefits	268,418	280,480	285,077	330,262	300,995	299,224	(31,038)	-9.40%
Supplies & Services	434,664	525,024	496,650	438,165	499,943	503,127	64,962	14.83%
Addition to Fund Balance	32,387	0	0	0	42,562	0	0	0.00%
<b>Total Expenses</b>	<b>1,346,952</b>	<b>1,434,259</b>	<b>1,416,717</b>	<b>1,496,413</b>	<b>1,513,469</b>	<b>1,501,144</b>	<b>4,731</b>	<b>0.32%</b>

Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

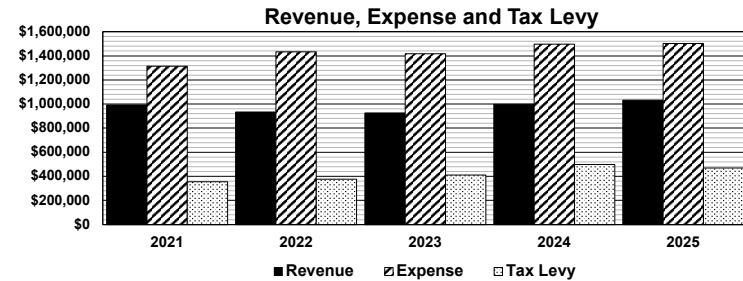
**2025 Highlights & Issues on the Horizon**

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, Sauk County 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.

Recent trends indicate an increase in interest on collected accounts payable.

Balancing interpreter needs and costs will remain challenging.

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).



Fund: GENERAL FUND Department: CLERK OF COURTS	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>10002 CLERK OF COURTS REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-354,066	-375,120	-411,298	-249,149	-498,299	-498,299	-498,299	-467,732	-30,567
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	-63,175	-63,175	-63,175	-63,175	0
424340 INTERPRETER FEE-COUNTY	-23,293	-28,921	-37,641	-21,181	-32,000	-32,000	-39,000	-32,000	0
424370 GAL STATE AID	-92,354	-105,427	-100,548	0	-100,000	-100,000	-112,000	-112,000	12,000
441100 P000-COUNTY ORDINANCES	-165,576	-148,976	-158,036	-80,378	-150,000	-150,000	-160,000	-160,000	10,000
441200 PENAL FINE SF341/OTHER CO	-129,828	-122,883	-111,654	-49,241	-125,000	-125,000	-111,000	-120,000	-5,000
441210 BAIL FORFEITURES	-31,430	-29,038	-29,707	-8,900	-20,000	-20,000	-17,000	-18,000	-2,000
441240 GUARDIAN AD LITEM FEES CO	-111,962	-104,337	-121,102	-58,100	-120,000	-120,000	-120,000	-120,000	0
441700 IGNITION INTERLOCK DEVICE	-11,743	-11,205	-10,563	-5,745	-11,000	-11,000	-12,000	-12,000	1,000
451110 ODLF-OCCUP LICENSE CO	-20	0	-40	-60	-20	-20	-60	-60	40
451130 OTHER CLERK FEES-COUNTY	-21,354	-21,794	-20,239	-10,599	-22,000	-22,000	-23,000	-24,000	2,000
451160 ATTORNEYS FEES DUE COUNTY	-86,160	-87,339	-97,264	-40,283	-100,000	-100,000	-92,000	-95,000	-5,000
451170 FAMILY FILING FEE COST	-1,180	-920	-840	-370	-1,000	-1,000	-900	-1,000	0
451180 CIRCUIT COURT FEES	-85,655	-80,852	-83,615	-38,725	-88,000	-88,000	-85,000	-88,000	0
451190 COUNTY SHARE COURT COSTS	-120	-70	-110	-40	-120	-120	-100	-120	0
451210 JURY FEES-COUNTY	-4,904	-6,644	-4,860	-2,448	-6,000	-6,000	-6,000	-6,000	0
451220 MUNICIPAL FEES	-13,935	-15,050	-16,070	-5,365	-15,000	-15,000	-14,000	-15,000	0
451231 PAYMENT PLAN FEES	-4,965	-6,223	-5,329	-2,379	-6,000	-6,000	-6,000	-6,000	0
451240 RESTITUTION SURCHARGE-CO	-8,986	-5,365	-7,262	-2,527	-7,500	-7,500	-5,000	-7,000	-500
451241 RESTITUTION ADMIN SURCHARGE 5%	-5,946	-3,883	-5,271	-3,360	-4,000	-4,000	-5,000	-5,000	1,000
451260 SEARCH FEES COUNTY	-25	-35	-20	-30	-15	-15	-60	-60	45
451270 SMALL CLAIMS	-14,729	-13,007	-13,990	-6,905	-14,500	-14,500	-15,000	-15,000	500
451280 TRANSMITTAL FEES	-315	-225	-210	-150	-200	-200	-300	-300	100
451410 JLF-JUVENILE LEGAL FEE-CO	-1,076	-550	-644	-499	-700	-700	-1,000	-1,000	300
451650 COPIER/POSTAGE/MISC	-9,228	-7,399	-8,753	-4,158	-9,000	-9,000	-10,000	-10,000	1,000
451660 FAX FEES COUNTY	-600	-445	-358	-23	-500	-500	-75	-100	-400
451670 MAIL FEES COUNTY	-244	-222	-196	-67	-250	-250	-200	-200	-50
474610 CSA CONTRACT	-1,781	-1,847	-1,696	-913	-1,834	-1,834	-2,000	-2,097	263
481250 INTEREST ON A/R	-165,187	-131,046	-90,534	-75,372	-100,000	-100,000	-115,000	-120,000	20,000
484010 NON-SUFFICIENT FUNDS FEES	-293	-293	-291	-120	-300	-300	-300	-300	0
<b>TOTAL CLERK OF COURTS REVENUE</b>	<b>-1,346,952</b>	<b>-1,309,116</b>	<b>-1,338,138</b>	<b>-667,087</b>	<b>-1,496,413</b>	<b>-1,496,413</b>	<b>-1,513,469</b>	<b>-1,501,144</b>	<b>4,731</b>
<b>10002122 CLERK OF COURT</b>									
511100 SALARIES PERMANENT REGULAR	607,756	624,639	630,993	312,705	721,855	721,855	663,838	692,726	-29,129
511200 SALARIES-PERMANENT-OVERTIME	0	169	10	0	2,500	2,500	2,500	2,636	136
511900 LONGEVITY-FULL TIME	3,727	3,947	3,988	0	3,631	3,631	3,631	3,431	-200
514100 FICA & MEDICARE TAX	43,925	45,200	45,422	22,447	55,691	55,691	51,253	53,458	-2,233
514200 RETIREMENT-COUNTY SHARE	41,245	40,906	42,781	21,576	50,231	50,231	46,228	48,566	-1,665
514400 HEALTH INSURANCE COUNTY SHARE	182,458	193,642	196,283	91,035	223,559	223,559	202,815	196,454	-27,105
514500 LIFE INSURANCE COUNTY SHARE	277	293	329	123	344	344	297	327	-17

<b>Fund: GENERAL 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: CLERK OF COURTS</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>10002122 CLERK OF COURT</b>									
514600 WORKERS COMPENSATION	512	439	262	188	437	437	402	419	-18
521200 LEGAL SERVICES (GAL)	210,334	217,823	217,727	109,927	215,000	215,000	230,000	230,000	15,000
521400 COURT REPORTER AND TRANSCRIBER	4,094	4,625	6,813	1,331	4,000	4,000	3,800	4,500	500
522500 TELEPHONE	1,010	418	449	241	500	500	600	600	100
523900 INTERPRETER FEES	22,042	33,649	37,481	17,791	5,000	5,000	37,000	37,000	32,000
523901 INTERPRETER FEES-TRAVEL	13,992	23,369	29,865	12,130	5,000	5,000	25,000	25,000	20,000
525500 APPOINTED COUNSEL	117,244	176,114	143,860	59,160	145,000	145,000	140,000	140,000	-5,000
525600 EXPERT WITNESS FEES-PSYCH EVAL	16,532	15,300	13,531	6,195	15,000	15,000	13,200	14,200	-800
525601 EXPERT WITNESS TRAVEL-PSYCH	813	874	0	62	0	0	800	800	800
525700 WITNESS FEES-DA	371	528	432	320	320	320	400	400	80
525701 WITNESS FEES-DA-TRAVEL	602	5,339	1,995	3,829	0	0	5,000	5,000	5,000
531100 POSTAGE AND BOX RENT	33,935	30,471	28,756	14,668	32,000	32,000	28,000	31,000	-1,000
531200 OFFICE SUPPLIES AND EXPENSE	6,050	6,175	6,209	2,680	7,000	7,000	7,000	7,000	0
531400 SMALL EQUIPMENT	162	547	178	79	500	500	100	250	-250
531800 MIS DEPARTMENT CHARGEBACKS	6,433	8,777	8,090	4,473	7,610	7,610	7,610	5,944	-1,666
532200 SUBSCRIPTIONS	171	108	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	125	145	125	175	125	125	175	175	50
532800 TRAINING AND INSERVICE	210	105	210	155	210	210	300	300	90
533200 MILEAGE	228	206	302	176	300	300	300	300	0
533500 MEALS AND LODGING	82	189	370	244	350	350	400	400	50
552100 OFFICIALS BONDS	234	264	258	258	250	250	258	258	8
<b>TOTAL CLERK OF COURT</b>	<b>1,314,565</b>	<b>1,434,260</b>	<b>1,416,718</b>	<b>681,968</b>	<b>1,496,413</b>	<b>1,496,413</b>	<b>1,470,907</b>	<b>1,501,144</b>	<b>4,731</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,346,952</b>	<b>-1,309,116</b>	<b>-1,338,138</b>	<b>-667,087</b>	<b>-1,496,413</b>	<b>-1,496,413</b>	<b>-1,513,469</b>	<b>-1,501,144</b>	<b>4,731</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,314,565</b>	<b>1,434,260</b>	<b>1,416,718</b>	<b>681,968</b>	<b>1,496,413</b>	<b>1,496,413</b>	<b>1,470,907</b>	<b>1,501,144</b>	<b>4,731</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-32,386</b>	<b>125,144</b>	<b>78,580</b>	<b>14,882</b>	<b>0</b>	<b>0</b>	<b>-42,562</b>	<b>0</b>	

## 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>		
			<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

# Coroner

Oversight Committee: **Law Enforcement & Judiciary**

**Coroner**  
1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.00	1.00	1.00	1.00	1.00

**CORONER**

Revenues

	2021 Actual	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
Tax Levy	158,745	188,526	171,388	173,074	173,074	175,918	2,844	1.64%	None	0	0
Grants & Aids	0	5,900	0	0	0	0	0	0.00%			
Licenses & Permits	41,625	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	0.00%			

Total Revenues

200,370	235,051	222,388	218,074	218,074	220,918
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2,844	1.30%
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45,000	45,000
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Expenses

Labor	85,338	81,581	91,056	97,734	97,734	98,800	1,066	1.09%	2026	45,000	45,000
Labor Benefits	30,942	31,491	31,984	34,365	34,365	36,071	1,706	4.96%	2027	0	0
Supplies & Services	70,250	59,351	66,477	85,975	85,975	86,047	72	0.08%	2028	0	0
Capital Outlay	0	41,087	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	13,840	21,541	32,871	0	0	0	0	0.00%			

Total Expenses

200,370	235,051	222,388	218,074	218,074	220,918
---------	---------	---------	---------	---------	---------

2,844	1.30%
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Beginning of Year Fund Balance

Included in General Fund Total

End of Year Fund Balance

**2025 Highlights & Issues on the Horizon**

There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 64% of all deaths are cremations.

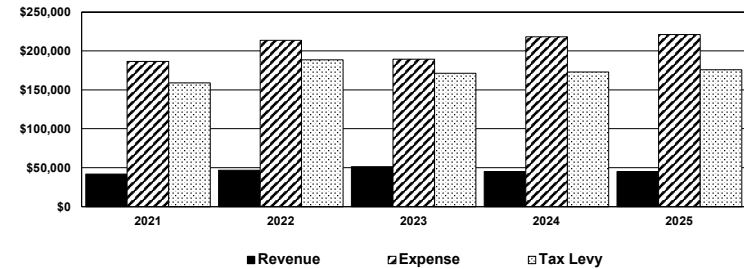
The budget includes increasing cremation fees from \$125 to \$130. Also, if a decedent is on assistance and qualifies, there funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. The result has reduced Sauk County cremation fee revenue.

Law Enforcement continues to request autopsies and blood tests, costs for services have increased.

Evaluate staffing needs and options due to increased caseload with administrative tasks.

Evaluate Coroner program as elected term expires December 31, 2026.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CORONER	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>10021 CORONER REVENUES</b>									
411100 GENERAL PROPERTY TAXES	-158,745	-188,526	-171,388	-86,537	-173,074	-173,074	-173,074	-175,918	2,844
424299 AMERICAN RESCUE PLAN ACT	0	-5,900	0	0	0	0	0	0	0
441600 CREMATION PERMITS	-41,625	-40,625	-51,000	-24,985	-45,000	-45,000	-45,000	-45,000	0
<b>TOTAL CORONER REVENUES</b>	<b>-200,370</b>	<b>-235,051</b>	<b>-222,388</b>	<b>-111,522</b>	<b>-218,074</b>	<b>-218,074</b>	<b>-218,074</b>	<b>-220,918</b>	<b>2,844</b>
<b>10021126 CORONER</b>									
511100 SALARIES PERMANENT REGULAR	66,023	66,011	70,021	33,900	71,054	71,054	71,054	72,120	1,066
514100 FICA & MEDICARE TAX	6,334	6,034	6,753	3,216	7,477	7,477	7,477	7,558	81
514200 RETIREMENT-COUNTY SHARE	4,453	4,295	4,763	2,423	4,903	4,903	4,903	5,012	109
514400 HEALTH INSURANCE COUNTY SHARE	18,665	19,810	19,587	10,691	20,748	20,748	20,748	22,387	1,639
514500 LIFE INSURANCE COUNTY SHARE	87	94	102	39	94	94	94	96	2
514600 WORKERS COMPENSATION	1,402	1,258	779	494	1,143	1,143	1,143	1,018	-125
515800 PER DIEM	19,315	15,570	21,035	9,492	26,680	26,680	26,680	26,680	0
521120 INTERMENT/CREMATION	1,700	0	1,500	1,630	2,000	2,000	2,000	2,500	500
521900 OTHER PROFESSIONAL SERVICES	47,870	40,146	46,921	17,738	60,000	60,000	60,000	60,000	0
522500 TELEPHONE	308	597	441	191	600	600	600	600	0
531200 OFFICE SUPPLIES AND EXPENSE	1,381	1,512	2,005	207	2,500	2,500	2,500	2,500	0
531800 MIS DEPARTMENT CHARGEBACKS	1,963	2,492	2,698	2,383	3,407	3,407	3,407	2,479	-928
532400 MEMBERSHIP DUES	120	90	60	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	125	0	1,000	1,000	1,000	1,000	0
533500 MEALS AND LODGING	0	0	0	0	800	800	800	800	0
534700 FIELD SUPPLIES	6,923	3,491	2,916	2,812	4,000	4,000	4,000	4,000	0
535100 VEHICLE FUEL / OIL	5,398	5,899	5,851	2,535	6,866	6,866	6,866	6,866	0
535200 VEHICLE MAINTENANCE AND REPAIR	2,981	3,422	1,831	1,534	3,000	3,000	3,000	3,500	500
551200 INSURANCE-VEHICLE LIABILITY	1,606	1,701	2,128	1,975	1,800	1,800	1,800	1,800	0
552100 OFFICIALS BONDS	1	1	1	1	2	2	2	2	0
581900 CAPITAL OUTLAY	0	41,087	0	0	0	0	0	0	0
<b>TOTAL CORONER</b>	<b>186,529</b>	<b>213,511</b>	<b>189,517</b>	<b>91,262</b>	<b>218,074</b>	<b>218,074</b>	<b>218,074</b>	<b>220,918</b>	<b>2,844</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-200,370</b>	<b>-235,051</b>	<b>-222,388</b>	<b>-111,522</b>	<b>-218,074</b>	<b>-218,074</b>	<b>-218,074</b>	<b>-220,918</b>	<b>2,844</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>186,529</b>	<b>213,511</b>	<b>189,517</b>	<b>91,262</b>	<b>218,074</b>	<b>218,074</b>	<b>218,074</b>	<b>220,918</b>	<b>2,844</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-13,841</b>	<b>-21,541</b>	<b>-32,871</b>	<b>-20,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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%

# Court Commissioner / Family Court Counseling

Oversight Committee: **Law Enforcement & Judiciary**

**Court Commissioner / Family  
Court Commissioner**  
1.00 FTE

**Judicial Assistant**  
1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00

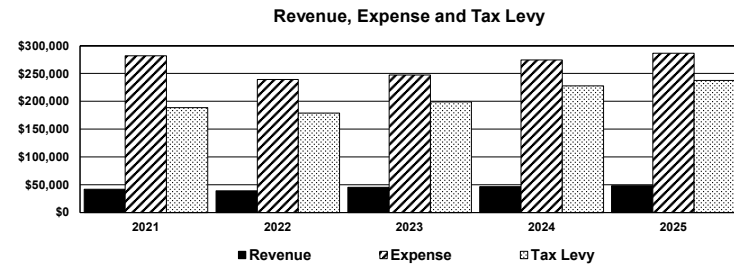
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE</b>											
<u>Revenues</u>											
Tax Levy	188,553	178,654	198,826	227,399	227,399	237,689	10,290	4.53%	None	0	0
Grants & Aids	0	0	2,843	2,500	4,557	2,500	0	0.00%			
User Fees	16,186	16,670	15,535	15,000	15,500	15,500	500	3.33%	2025 Total	0	0
Intergovernmental	25,946	22,362	27,211	29,062	29,062	30,522	1,460	5.02%			
Use of Fund Balance	50,873	21,569	2,986	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>281,558</b>	<b>239,255</b>	<b>247,401</b>	<b>273,961</b>	<b>276,518</b>	<b>286,211</b>	<b>12,250</b>	<b>4.47%</b>			
<u>Expenses</u>											
Labor	208,680	159,983	166,073	183,673	183,673	190,959	7,286	3.97%	2026	0	0
Labor Benefits	54,632	63,693	62,558	68,143	68,143	72,771	4,628	6.79%	2027	0	0
Supplies & Services	18,246	15,579	18,770	22,145	24,222	22,481	336	1.52%	2028	0	0
Addition to Fund Balance	0	0	0	0	480	0	0	0.00%	2029	0	0
<b>Total Expenses</b>	<b>281,558</b>	<b>239,255</b>	<b>247,401</b>	<b>273,961</b>	<b>276,518</b>	<b>286,211</b>	<b>12,250</b>	<b>4.47%</b>			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**2025 Highlights & Issues on the Horizon**

The proliferation of "pro se" litigants continues to present an increasing strain on available time and 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.

So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program, it will continue to operate in a self-funded fashion.



Fund: GENERAL FUND Department: COURT COMMISSIONER	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>10005 COURT COMMISSIONER REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-188,553	-178,654	-198,826	-113,699	-227,399	-227,399	-227,399	-237,689	10,290
424271 STATE BAR WIS LAW FOUND GRANT	0	0	-2,843	-4,557	-2,500	-2,500	-4,557	-2,500	0
451200 FAMILY CT COUNSEL FEE MARRIAGE	-8,300	-10,060	-8,840	-4,240	-7,500	-7,500	-8,000	-8,000	500
451250 FAMILY CT COUNSEL REV CLKCOURT	-7,886	-6,610	-6,695	-2,790	-7,500	-7,500	-7,500	-7,500	0
474610 CSA CONTRACT	-25,946	-22,361	-27,211	-15,856	-29,062	-29,062	-29,062	-30,522	1,460
<b>TOTAL COURT COMMISSIONER REVENUE</b>	<b>-230,685</b>	<b>-217,685</b>	<b>-244,415</b>	<b>-141,143</b>	<b>-273,961</b>	<b>-273,961</b>	<b>-276,518</b>	<b>-286,211</b>	<b>12,250</b>
<b>10005124 COURT COMMISSIONER</b>									
511100 SALARIES PERMANENT REGULAR	201,321	155,259	161,262	84,892	178,581	178,581	178,581	185,592	7,011
511900 LONGEVITY-FULL TIME	805	471	491	0	505	505	505	688	183
514100 FICA & MEDICARE TAX	15,205	11,541	11,901	6,226	13,878	13,878	13,878	14,427	549
514200 RETIREMENT-COUNTY SHARE	11,154	10,132	11,002	5,851	12,358	12,358	12,358	12,947	589
514400 HEALTH INSURANCE COUNTY SHARE	26,408	41,003	38,684	20,489	40,820	40,820	40,820	44,216	3,396
514500 LIFE INSURANCE COUNTY SHARE	128	108	108	42	111	111	111	124	13
514600 WORKERS COMPENSATION	188	140	83	59	129	129	129	150	21
515800 PER DIEM COMMITTEE	1,440	2,280	2,273	800	2,320	2,320	2,320	2,320	0
521500 COURT COMMISSIONERS	130	228	455	81	780	780	800	800	20
522500 TELEPHONE	485	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	2,341	2,533	2,752	1,445	2,500	2,500	2,500	2,732	232
531200 OFFICE SUPPLIES AND EXPENSE	557	1,077	608	282	700	700	700	700	0
531800 MIS DEPARTMENT CHARGEBACKS	381	488	241	724	1,449	1,449	1,449	1,465	16
532400 MEMBERSHIP DUES	484	491	656	562	650	650	650	650	0
532800 TRAINING AND INSERVICE	0	0	106	0	200	200	200	200	0
533200 MILEAGE	281	382	364	161	600	600	600	600	0
533500 MEALS AND LODGING	187	180	788	0	600	600	600	600	0
<b>TOTAL COURT COMMISSIONER</b>	<b>261,496</b>	<b>226,312</b>	<b>231,773</b>	<b>121,613</b>	<b>256,181</b>	<b>256,181</b>	<b>256,201</b>	<b>268,211</b>	<b>12,030</b>
<b>10005127 MEDIATION COUNSELING</b>									
511100 SALARIES PERMANENT REGULAR	5,089	1,966	2,041	1,075	2,261	2,261	2,261	2,350	89
511900 LONGEVITY-FULL TIME	25	6	6	0	6	6	6	9	3
514100 FICA & MEDICARE TAX	380	144	148	78	173	173	173	180	7
514200 RETIREMENT-COUNTY SHARE	345	128	139	74	156	156	156	164	8
514400 HEALTH INSURANCE COUNTY SHARE	817	495	490	259	516	516	516	560	44
514500 LIFE INSURANCE COUNTY SHARE	4	1	1	1	1	1	1	1	0
514600 WORKERS COMPENSATION	4	1	1	1	1	1	1	2	1
521800 PURCHASED SERVICES	13,400	10,200	9,950	3,400	12,166	12,166	12,166	12,234	68
523900 INTERPRETER FEES	0	0	2,797	431	2,500	2,500	4,557	2,450	-50
531500 FORMS AND PRINTING	0	0	46	0	0	0	0	50	50

<b>Fund: GENERAL 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: COURT COMMISSIONER</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10005127 MEDIATION COUNSELING</b>									
533200 MILEAGE	0	0	8	2	0	0	0	0	0
<b>TOTAL MEDIATION COUNSELING</b>	<b>20,063</b>	<b>12,942</b>	<b>15,628</b>	<b>5,320</b>	<b>17,780</b>	<b>17,780</b>	<b>19,837</b>	<b>18,000</b>	<b>220</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-230,685</b>	<b>-217,685</b>	<b>-244,415</b>	<b>-141,143</b>	<b>-273,961</b>	<b>-273,961</b>	<b>-276,518</b>	<b>-286,211</b>	<b>12,250</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>281,559</b>	<b>239,255</b>	<b>247,401</b>	<b>126,933</b>	<b>273,961</b>	<b>273,961</b>	<b>276,038</b>	<b>286,211</b>	<b>12,250</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>50,873</b>	<b>21,569</b>	<b>2,986</b>	<b>-14,210</b>	<b>0</b>	<b>0</b>	<b>-480</b>	<b>0</b>	

# 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.

# District Attorney

Oversight Committee: **Law Enforcement & Judiciary**

**District Attorney \***  
1.00 FTE

**Chief Assistant District Attorney \*\***  
1.00 FTE

**Office Manager**  
1.00 FTE

**Assistant District Attorney \*\***  
5.00 FTE

**Victim Witness Coordinator**  
1.00 FTE

**Lead Legal Assistant**  
1.00 FTE

**Victim Witness Specialist**  
1.00 FTE

**Legal Assistant**  
4.25 FTE

\* The District Attorney is an elected official whose salary is paid by the State of Wisconsin.

\*\* The Chief Assistant and Assistant District Attorneys are also State employees whose salaries are paid by the State of Wisconsin.

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.20	0.25
FTE Balance	7.80	7.80	7.80	8.00	8.25



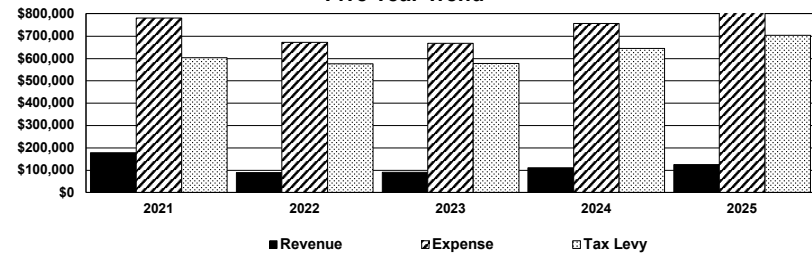
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>DISTRICT ATTORNEY / VICTIM WITNESS</b>											
<u>Revenues</u>											
Tax Levy	602,930	575,920	577,287	645,767	645,767	703,886	58,119	9.00%	None	0	0
Grants & Aids	154,951	72,726	72,347	96,154	96,154	109,741	13,587	14.13%			
User Fees	23,185	17,718	18,293	14,500	14,500	15,500	1,000	6.90%	2025 Total	0	0
Use of Fund Balance	0	5,537	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>781,066</b>	<b>671,901</b>	<b>667,927</b>	<b>756,421</b>	<b>756,421</b>	<b>829,127</b>	<b>72,706</b>	<b>9.61%</b>			
<u>Expenses</u>											
Labor	408,696	436,242	430,092	489,613	489,613	534,519	44,906	9.17%	2026	0	0
Labor Benefits	198,344	207,921	204,435	220,364	220,364	249,260	28,896	13.11%	2027	0	0
Supplies & Services	131,062	27,738	26,103	46,444	46,444	45,348	(1,096)	-2.36%	2028	0	0
Addition to Fund Balance	42,964	0	7,297	0	0	0	0	0.00%	2029	0	0
<b>Total Expenses</b>	<b>781,066</b>	<b>671,901</b>	<b>667,927</b>	<b>756,421</b>	<b>756,421</b>	<b>829,127</b>	<b>72,706</b>	<b>9.61%</b>			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**2025 Highlights & Issues on the Horizon**

For over a decade, trends for felony filings consistently show increases. One rough metric for staff needs is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 771 felonies were filed in 2022 and 814 for 2023. Staffing needs will remain acute so long as the trend continues.

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.

**Revenue, Expense and Tax Levy  
Five Year Trend**



<b>Fund: GENERAL 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: DISTRICT ATTY/VICTIM WITNESS</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>10014 DISTRICT ATTY REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-602,930	-575,920	-577,287	-322,883	-645,767	-645,767	-645,767	-703,886	58,119
424269 ICJR-DOJ GRANT	-103,505	0	0	0	0	0	0	0	0
424270 S/A:VICTIM WITNESS ASSIST	-51,445	-72,726	-72,347	-49,278	-96,154	-96,154	-96,154	-109,741	13,587
451240 RESTITUTION SURCHARGE-CO	-8,889	-5,211	-5,542	-2,423	-4,500	-4,500	-4,500	-4,500	0
452020 COPIES AND PHOTOS	-14,295	-12,507	-12,751	-6,055	-10,000	-10,000	-10,000	-11,000	1,000
<b>TOTAL DISTRICT ATTY REVENUE</b>	<b>-781,065</b>	<b>-666,364</b>	<b>-667,927</b>	<b>-380,639</b>	<b>-756,421</b>	<b>-756,421</b>	<b>-756,421</b>	<b>-829,127</b>	<b>72,706</b>
<b>10014130 DISTRICT ATTORNEY</b>									
511100 SALARIES PERMANENT REGULAR	309,729	334,707	325,065	171,650	363,082	363,082	363,082	400,127	37,045
511900 LONGEVITY-FULL TIME	2,449	2,219	2,069	0	2,149	2,149	2,149	3,322	1,173
514100 FICA & MEDICARE TAX	21,661	23,589	22,631	12,050	27,940	27,940	27,940	30,864	2,924
514200 RETIREMENT-COUNTY SHARE	21,057	20,629	22,251	11,844	25,201	25,201	25,201	27,666	2,465
514400 HEALTH INSURANCE COUNTY SHARE	111,993	109,949	105,526	55,027	107,089	107,089	107,089	126,211	19,122
514500 LIFE INSURANCE COUNTY SHARE	209	181	208	85	200	200	200	239	39
514600 WORKERS COMPENSATION	262	236	135	103	219	219	219	239	20
520900 CONTRACTED SERVICES	106,005	2,500	2,500	0	4,000	4,000	4,000	4,000	0
521400 COURT REPORTER AND TRANSCRIBER	1,850	2,144	893	867	2,000	2,000	2,000	2,000	0
521900 OTHER PROFESSIONAL SERVICES	817	975	965	70	1,500	1,500	1,500	1,200	-300
522500 TELEPHONE	433	10	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	3,363	5,291	4,493	2,281	5,000	5,000	5,000	5,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,406	4,983	3,102	2,980	8,000	8,000	8,000	8,000	0
531300 PHOTO COPIES	198	528	988	92	800	800	800	800	0
531400 SMALL EQUIPMENT	0	0	120	1,216	4,000	4,000	4,000	3,000	-1,000
531800 MIS DEPARTMENT CHARGEBACKS	2,938	3,169	4,138	1,922	3,844	3,844	3,844	4,744	900
532300 PROFESSIONAL SUBSCRIPTION	202	279	422	68	450	450	450	450	0
532400 MEMBERSHIP DUES	2,902	2,981	3,551	3,856	4,123	4,123	4,123	4,548	425
532500 SEMINARS AND REGISTRATIONS	0	952	537	275	1,295	1,295	1,295	1,430	135
533200 MILEAGE	0	0	0	0	780	780	780	804	24
533500 MEALS AND LODGING	22	0	0	0	1,257	1,257	1,257	1,257	0
<b>TOTAL DISTRICT ATTORNEY</b>	<b>593,495</b>	<b>515,321</b>	<b>499,593</b>	<b>264,387</b>	<b>562,929</b>	<b>562,929</b>	<b>562,929</b>	<b>625,901</b>	<b>62,972</b>
<b>10014131 VICTIM/WITNESS</b>									
511100 SALARIES PERMANENT REGULAR	56,364	76,454	102,696	59,950	124,077	124,077	124,077	130,728	6,651
511200 SALARIES-PERMANENT-OVERTIME	49	126	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	60	225	262	0	305	305	305	342	37
512100 WAGES-PART TIME	39,917	22,512	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	129	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,931	7,140	7,412	4,274	9,515	9,515	9,515	10,027	512
514200 RETIREMENT-COUNTY SHARE	6,510	6,462	7,003	4,137	8,582	8,582	8,582	9,109	527

<b>Fund: GENERAL 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: DISTRICT ATTY/VICTIM WITNESS</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>10014131 VICTIM/WITNESS</b>									
514400 HEALTH INSURANCE COUNTY SHARE	29,598	39,619	39,174	20,748	41,495	41,495	41,495	44,775	3,280
514500 LIFE INSURANCE COUNTY SHARE	42	47	52	20	48	48	48	51	3
514600 WORKERS COMPENSATION	81	69	42	36	75	75	75	79	4
522500 TELEPHONE	371	144	447	215	720	720	720	600	-120
523900 INTERPRETER FEES	824	0	103	0	750	750	750	400	-350
531100 POSTAGE AND BOX RENT	2,332	2,229	2,154	1,100	2,200	2,200	2,200	2,500	300
531200 OFFICE SUPPLIES AND EXPENSE	309	642	312	285	1,000	1,000	1,000	1,000	0
531400 SMALL EQUIPMENT	0	0	0	0	2,000	2,000	2,000	1,000	-1,000
531800 MIS DEPARTMENT CHARGEBACKS	551	619	695	410	819	819	819	687	-132
532400 MEMBERSHIP DUES	0	50	150	50	165	165	165	165	0
532500 SEMINARS AND REGISTRATIONS	130	100	75	150	390	390	390	390	0
533200 MILEAGE	237	93	153	435	715	715	715	737	22
533500 MEALS AND LODGING	172	48	307	529	636	636	636	636	0
<b>TOTAL VICTIM/WITNESS</b>	<b>144,607</b>	<b>156,580</b>	<b>161,038</b>	<b>92,339</b>	<b>193,492</b>	<b>193,492</b>	<b>193,492</b>	<b>203,226</b>	<b>9,734</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-781,065</b>	<b>-666,364</b>	<b>-667,927</b>	<b>-380,639</b>	<b>-756,421</b>	<b>-756,421</b>	<b>-756,421</b>	<b>-829,127</b>	<b>72,706</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>738,102</b>	<b>671,901</b>	<b>660,630</b>	<b>356,726</b>	<b>756,421</b>	<b>756,421</b>	<b>756,421</b>	<b>829,127</b>	<b>72,706</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-42,963</b>	<b>5,537</b>	<b>-7,297</b>	<b>-23,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**DRUG SEIZURES**

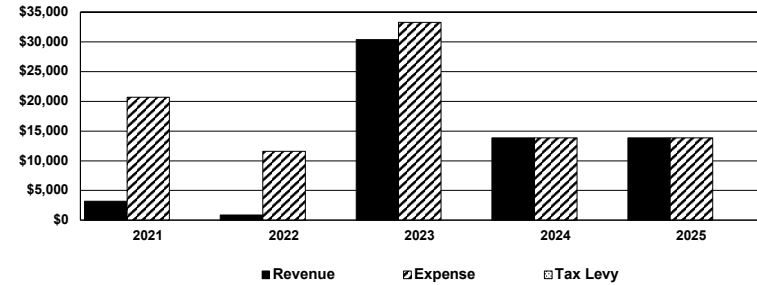
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>Revenues</b>											
Grants & Aids	1,320	0	1,257	2,300	3,756	2,300	0	0.00%	None	0	0
Fees, Fines & Forfeitures	1,817	838	28,834	11,500	108,816	11,500	0	0.00%			
Interest	37	38	295	40	40	40	0	0.00%	2025 Total	0	0
Use of Fund Balance	17,507	10,702	2,940	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>20,681</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
<b>Expenses</b>											
Supplies & Services	20,681	11,578	33,326	13,840	25,000	13,840	0	0.00%	2027	0	0
Addition to Fund Balance	0	0	0	0	87,612	0	0	0.00%	2028	0	0
<b>Total Expenses</b>	<b>20,681</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	61,893	44,385	33,682		30,741	118,353					
End of Year Fund Balance	44,385	33,682	30,741		118,353	118,353					

**2025 Highlights & Issues on the Horizon**

No changes anticipated for the 2025 budget. State and Federally authorized seizure of cash or properties can only be used for drug-related activities. No specific items are planned for using these funds in 2025.

Purchases from these funds cannot be used to supplement the regular budget.

**Revenue, Expense and Tax Levy**



Sporadic receipt of funds from seizures made subsequent to drug convictions.

<b>Fund: DRUG SEIZURES</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: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>		<b>Amended To</b>	<b>2025</b>
<b>28020 DRUG SEIZURES REVENUE</b>									
424210 STATE DRUG GRANTS	-1,320	0	0	0	-800	-800	-800	-800	0
424280 ANTI-DRUG ABUSE GRANT	0	0	-1,257	-2,956	-1,500	-1,500	-2,956	-1,500	0
441300 COURT ORDERED RESTITUTION	-1,817	-838	-910	0	-1,500	-1,500	-1,500	-1,500	0
452170 FED DRUG FORFEITURES	0	0	-27,924	-107,317	-10,000	-10,000	-107,316	-10,000	0
481100 INTEREST ON INVESTMENTS	-37	-38	-295	0	-40	-40	-40	-40	0
<b>TOTAL DRUG SEIZURES REVENUE</b>	<b>-3,174</b>	<b>-876</b>	<b>-30,386</b>	<b>-110,273</b>	<b>-13,840</b>	<b>-13,840</b>	<b>-112,612</b>	<b>-13,840</b>	<b>0</b>
<b>28020110 DRUG SEIZURES ADMINISTRATION</b>									
520900 CONTRACTED SERVICES	6,460	0	0	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	14,221	11,578	33,326	8,137	13,840	13,840	25,000	13,840	0
<b>TOTAL DRUG SEIZURES ADMINISTRATION</b>	<b>20,681</b>	<b>11,578</b>	<b>33,326</b>	<b>8,137</b>	<b>13,840</b>	<b>13,840</b>	<b>25,000</b>	<b>13,840</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,174</b>	<b>-876</b>	<b>-30,386</b>	<b>-110,273</b>	<b>-13,840</b>	<b>-13,840</b>	<b>-112,612</b>	<b>-13,840</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>20,681</b>	<b>11,578</b>	<b>33,326</b>	<b>8,137</b>	<b>13,840</b>	<b>13,840</b>	<b>25,000</b>	<b>13,840</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>17,507</b>	<b>10,702</b>	<b>2,940</b>	<b>-102,137</b>	<b>0</b>	<b>0</b>	<b>-87,612</b>	<b>0</b>	

# 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

# Emergency Management

Oversight Committee: **Executive & Legislative**

**Emergency Management  
Director**  
1.00 FTE

**Deputy Director**  
0.75 FTE

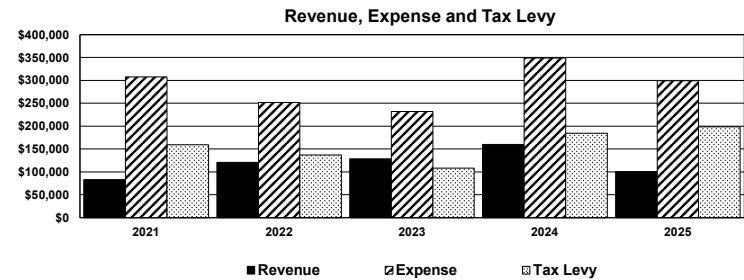
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	1.75	1.75	1.75	1.75	1.75



	2021 Actual	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>EMERGENCY MANAGEMENT</b>											
<u>Revenues</u>											
Tax Levy	159,165	136,945	108,070	184,442	184,442	198,639	14,197	7.70%	None	0	0
Grants & Aids	82,739	117,562	95,158	129,425	168,316	67,603	(61,822)	-47.77%			
User Fees	216	465	451	200	292	200	0	0.00%	2025 Total	0	0
Intergovernmental	0	2,524	32,719	30,485	30,485	32,987	2,502	8.21%			
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	65,503	0	0	4,359	0	0	(4,359)	-100.00%	2026	0	0
Total Revenues	307,623	257,496	236,398	348,911	383,535	299,429	(49,482)	-14.18%	2027	0	0
									2028	45,000	45,000
									2029	0	0
<u>Expenses</u>											
Labor	138,431	136,309	137,337	149,278	149,278	160,124	10,846	7.27%			
Labor Benefits	60,490	45,422	48,113	52,417	52,417	56,373	3,956	7.55%			
Supplies & Services	108,702	24,748	44,554	108,216	108,308	82,932	(25,284)	-23.36%			
Capital Outlay	0	44,933	2,035	39,000	39,000	0	(39,000)	-100.00%			
Addition to Fund Balance	0	6,084	4,359	0	34,532	0	0	0.00%			
Total Expenses	307,623	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											

**2025 Highlights & Issues on the Horizon**

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



<b>Fund: GENERAL 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: EMERGENCY MANAGEMENT</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>10022 EMERGENCY MANAGEMENT REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-159,165	-136,945	-108,070	-92,221	-184,442	-184,442	-184,442	-198,639	14,197
424299 AMERICAN RESCUE PLAN ACT	0	-44,933	0	0	-30,997	-30,997	-30,997	0	-30,997
424300 EMERGENCY MGNT ASSISTANCE	-61,981	-51,868	-74,332	-53,965	-77,004	-77,004	-116,965	-46,171	-30,833
424310 SARA PROGRAM	-20,758	-20,762	-20,826	-20,353	-21,424	-21,424	-20,354	-21,432	8
452060 MISCELLANEOUS REVENUES	-216	-465	-451	-292	-200	-200	-292	-200	0
472490 LOCAL GOVT/AGENCY PAYMENTS	0	-2,524	-32,719	-7,804	-30,485	-30,485	-30,485	-32,987	2,502
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-4,359	0	0	-4,359
<b>TOTAL EMERGENCY MANAGEMENT REVENUE</b>	<b>-242,120</b>	<b>-257,496</b>	<b>-236,398</b>	<b>-174,635</b>	<b>-344,552</b>	<b>-348,911</b>	<b>-383,535</b>	<b>-299,429</b>	<b>-49,482</b>
<b>10022110 EMERGENCY MGNT-ADMINISTRATION</b>									
511100 SALARIES PERMANENT REGULAR	93,621	105,861	137,337	73,098	149,278	149,278	149,278	160,124	10,846
511200 SALARIES-PERMANENT-OVERTIME	42	2,616	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	279	150	0	0	0	0	0	0	0
512100 WAGES-PART TIME	43,835	26,613	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	587	1,069	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	66	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	10,012	9,997	10,216	5,447	11,420	11,420	11,420	12,249	829
514200 RETIREMENT-COUNTY SHARE	9,373	8,229	9,388	5,068	10,300	10,300	10,300	11,129	829
514400 HEALTH INSURANCE COUNTY SHARE	37,331	26,309	27,179	14,395	28,789	28,789	28,789	31,065	2,276
514500 LIFE INSURANCE COUNTY SHARE	82	76	116	48	112	112	112	132	20
514600 WORKERS COMPENSATION	2,353	2,137	1,215	883	1,796	1,796	1,796	1,798	2
514800 UNEMPLOYMENT	1,339	-1,327	0	0	0	0	0	0	0
533200 MILEAGE	235	360	549	714	500	500	1,000	1,500	1,000
533500 MEALS AND LODGING	91	93	21	0	0	0	0	0	0
<b>TOTAL EMERGENCY MGNT-ADMINISTRATION</b>	<b>199,248</b>	<b>182,184</b>	<b>186,020</b>	<b>99,655</b>	<b>202,195</b>	<b>202,195</b>	<b>202,695</b>	<b>217,997</b>	<b>15,802</b>
<b>10022260 FIRE SUPPRESSION</b>									
535300 DAMAGE CLAIMS	1,229	1,733	1,474	1,111	1,733	1,733	1,200	1,700	-33
<b>TOTAL FIRE SUPPRESSION</b>	<b>1,229</b>	<b>1,733</b>	<b>1,474</b>	<b>1,111</b>	<b>1,733</b>	<b>1,733</b>	<b>1,200</b>	<b>1,700</b>	<b>-33</b>
<b>10022290 OFFICE OF EMERGENCY GOVERNMENT</b>									
520900 CONTRACTED SERVICES	72,000	0	8,000	2,000	34,189	34,189	34,189	34,189	0
522500 TELEPHONE	685	722	808	766	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	8	5	54	192	100	100	225	100	0
531200 OFFICE SUPPLIES AND EXPENSE	0	275	620	34	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	11,096	1,858	6,279	4,670	3,549	3,549	3,549	4,196	647
532100 PUBLICATION OF LEGAL NOTICES	16	17	0	20	20	20	20	20	0
532800 TRAINING AND INSERVICE	396	800	1,014	275	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	925	1,549	1,356	683	1,500	1,500	1,500	1,500	0

<b>Fund: GENERAL 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: EMERGENCY MANAGEMENT</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>10022290 OFFICE OF EMERGENCY GOVERNMENT</b>									
533200 MILEAGE	0	0	0	0	500	500	500	500	0
533500 MEALS AND LODGING	0	698	481	147	1,000	1,000	1,000	1,000	0
535600 RADIO UPGRADE/REPAIR	0	0	0	774	30,997	30,997	30,997	0	-30,997
539100 OTHER SUPPLIES & EXPENSES	7,716	3,201	7,495	1,954	5,500	9,859	9,859	11,586	1,727
551000 INSURANCE	3,104	2,961	2,820	2,892	3,200	3,200	3,200	3,200	0
581900 CAPITAL OUTLAY	0	44,933	2,035	35,004	39,000	39,000	39,000	0	-39,000
<b>TOTAL OFFICE OF EMERGENCY GOVERNMENT</b>	<b>95,944</b>	<b>57,019</b>	<b>30,962</b>	<b>49,410</b>	<b>123,055</b>	<b>127,414</b>	<b>127,539</b>	<b>59,791</b>	<b>-67,623</b>
<b>10022291 SARA PROGRAM</b>									
522500 TELEPHONE	685	722	808	766	1,000	1,000	1,000	1,000	0
531100 POSTAGE AND BOX RENT	0	0	0	0	100	100	100	100	0
531200 OFFICE SUPPLIES AND EXPENSE	0	174	310	35	500	500	500	500	0
531800 MIS DEPARTMENT CHARGEBACKS	3,890	1,490	0	1,200	3,549	3,549	3,549	4,195	646
532100 PUBLICATION OF LEGAL NOTICES	16	17	0	20	20	20	20	20	0
532800 TRAINING AND INSERVICE	396	786	1,014	0	2,000	2,000	2,000	2,000	0
533100 VEHICLE EXPENSES	925	1,548	1,356	664	1,500	1,500	1,500	1,500	0
533500 MEALS AND LODGING	0	451	482	147	1,000	1,000	1,000	1,000	0
539100 OTHER SUPPLIES & EXPENSES	2,964	3,068	7,498	1,838	5,500	5,500	5,500	7,226	1,726
551000 INSURANCE	2,328	2,221	2,115	2,169	2,400	2,400	2,400	2,400	0
<b>TOTAL SARA PROGRAM</b>	<b>11,203</b>	<b>10,477</b>	<b>13,583</b>	<b>6,837</b>	<b>17,569</b>	<b>17,569</b>	<b>17,569</b>	<b>19,941</b>	<b>2,372</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-242,120</b>	<b>-257,496</b>	<b>-236,398</b>	<b>-174,635</b>	<b>-344,552</b>	<b>-348,911</b>	<b>-383,535</b>	<b>-299,429</b>	<b>-49,482</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>307,623</b>	<b>251,412</b>	<b>232,039</b>	<b>157,013</b>	<b>344,552</b>	<b>348,911</b>	<b>349,003</b>	<b>299,429</b>	<b>-49,482</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>65,503</b>	<b>-6,084</b>	<b>-4,359</b>	<b>-17,622</b>	<b>0</b>	<b>0</b>	<b>-34,532</b>	<b>0</b>	

**JAIL ASSESSMENT**

Revenues

	2021 Actual	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
Fees, Fines & Forfeitures	103,478	97,110	99,246	110,000	110,000	110,000	0	0.00%	None	0	0
Use of Fund Balance	0	0	10,754	0	0	0	0	0.00%		0	0
<b>Total Revenues</b>	<b>103,478</b>	<b>97,110</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0.00%</b>	<b>2025 Total</b>	<b>0</b>	<b>0</b>

Expenses

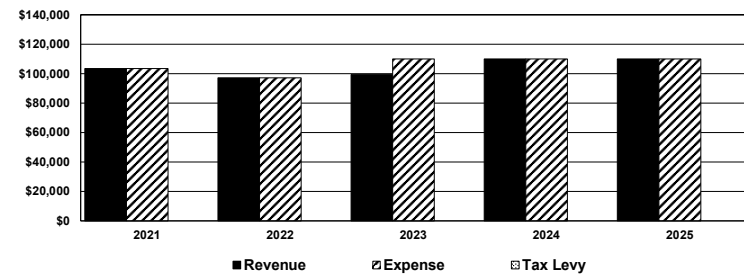
Transfer to General Fund	0	0	110,000	110,000	110,000	110,000	0	0.00%	2026	0	0
Transfer to Debt Service	103,478	97,110	0	0	0	0	0	0.00%	2027	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%	2028	0	0
<b>Total Expenses</b>	<b>103,478</b>	<b>97,110</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0.00%</b>	<b>2029</b>	<b>0</b>	<b>0</b>

**2025 Highlights & Issues on the Horizon**

In 2021, the last of the debt service for the Law Enforcement Center was paid off. The jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits.

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".

**Revenue, Expense and Tax Levy**



Fund: COUNTY JAIL FUND Department: SHERIFF	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>22020 COUNTY JAIL REVENUE</b>									
441220 JAIL ASSESSMENT	-103,478	-97,110	-99,246	-43,333	-110,000	-110,000	-110,000	-110,000	0
<b>TOTAL COUNTY JAIL REVENUE</b>	<b>-103,478</b>	<b>-97,110</b>	<b>-99,246</b>	<b>-43,333</b>	<b>-110,000</b>	<b>-110,000</b>	<b>-110,000</b>	<b>-110,000</b>	<b>0</b>
<b>22020900 TRANSFERS TO OTHER FUNDS</b>									
591000 TRANSFER TO GENERAL FUND	0	97,110	110,000	55,000	110,000	110,000	110,000	110,000	0
595000 TRANSFER TO DEBT SERVICE FUND	103,478	0	0	0	0	0	0	0	0
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>103,478</b>	<b>97,110</b>	<b>110,000</b>	<b>55,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-103,478</b>	<b>-97,110</b>	<b>-99,246</b>	<b>-43,333</b>	<b>-110,000</b>	<b>-110,000</b>	<b>-110,000</b>	<b>-110,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>103,478</b>	<b>97,110</b>	<b>110,000</b>	<b>55,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>10,754</b>	<b>11,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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

Output Measures - How much are we doing?			
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

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

# Register in Probate / Juvenile Clerk of Court

Oversight Committee: **Law Enforcement & Judiciary**

**Register in Probate / Juvenile  
Clerk of Court**  
 1.00 FTE

**Deputy Register in Probate /  
Juvenile Clerk**  
 1.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.00	0.00
FTE Balance	2.00	2.00	2.00	2.00	2.00



**REGISTER IN PROBATE**

Revenues

	2021 Actual	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
Tax Levy	172,533	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	0.00%		0	0
User Fees	51,015	44,897	64,822	48,000	44,000	54,000	6,000	12.50%	2025 Total	0	0
Use of Fund Balance	0	21,095	0	0	0	0	0	0.00%			

Total Revenues

	223,548	244,418	248,864	242,398	238,398	261,708	19,310	7.97%			
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Expenses

Labor	129,029	152,449	131,429	131,988	131,988	139,780	7,792	5.90%	2026	0	0
Labor Benefits	32,973	36,572	49,866	60,784	60,784	65,274	4,490	7.39%	2027	0	0
Supplies & Services	40,798	55,397	40,814	49,626	40,226	56,654	7,028	14.16%	2028	0	0
Addition to Fund Balance	20,748	0	26,755	0	5,400	0	0	0.00%	2029	0	0

Total Expenses

	223,548	244,418	248,864	242,398	238,398	261,708	19,310	7.97%			
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Beginning of Year Fund Balance

Included in General Fund Total

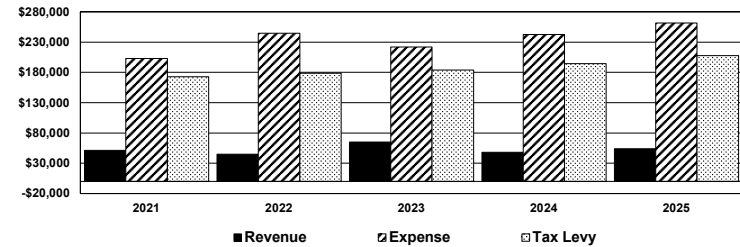
End of Year Fund Balance

**2025 Highlights & Issues on the Horizon**

Contested Protective Placement reviews has resulted in increased psychological and legal service expenses for the Probate budget. It is anticipated that this will be a continuing trend for this case type resulting in an increased legal services and psychological services line item. The recoupment of these expenses may offset a majority of the increase.

An increase in contested guardianship proceedings has resulted in the delayed filings of inventories and filing fees which ultimately impacts the revenue line item for the department. Efforts to promote timely filings by issuance of overdue notices and Orders to Show Cause Hearings as required may facilitate filings and maintain the projected revenue for the calendar year. An increased use of Corporate Guardians for adult guardianship cases has promoted the timely filing of filing fees and legal reimbursements to date. It is anticipated that this will continue in the future.

Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: CIRCUIT COURT PROBATE	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	2025	\$ Change
									2025 Amended To 2025
<b>10006 CIRCUIT COURT PROBATE REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-172,533	-178,426	-184,042	-97,199	-194,398	-194,398	-194,398	-207,708	13,310
441350 EXPERT WITNESS/PSYCH EVAL	0	0	0	0	-4,000	-4,000	0	0	-4,000
451140 REGISTER IN PROBATE FILING	-38,048	-35,723	-48,459	-15,632	-32,000	-32,000	-32,000	-35,000	3,000
451550 PROBATE-FULL COUNSEL REV	-12,967	-9,174	-16,363	-5,242	-12,000	-12,000	-12,000	-19,000	7,000
<b>TOTAL CIRCUIT COURT PROBATE REVENUE</b>	<b>-223,548</b>	<b>-223,323</b>	<b>-248,864</b>	<b>-118,074</b>	<b>-242,398</b>	<b>-242,398</b>	<b>-238,398</b>	<b>-261,708</b>	<b>19,310</b>
<b>10006121 JUVENILE COURT</b>									
521200 LEGAL SERVICES	24,661	40,732	12,578	8,782	34,000	34,000	13,000	34,000	0
521900 OTHER PROFESSIONAL SERVICES	772	939	20	0	800	800	100	100	-700
529900 PSYCHOLOGICAL SERVICES	0	0	0	0	1,200	1,200	1,200	1,200	0
532200 SUBSCRIPTIONS	74	103	80	88	125	125	125	125	0
<b>TOTAL JUVENILE COURT</b>	<b>25,507</b>	<b>41,774</b>	<b>12,678</b>	<b>8,869</b>	<b>36,125</b>	<b>36,125</b>	<b>14,425</b>	<b>35,425</b>	<b>-700</b>
<b>10006123 CIRCUIT COURT PROBATE</b>									
511100 SALARIES PERMANENT REGULAR	128,249	151,689	131,357	62,630	131,892	131,892	131,892	139,608	7,716
511900 LONGEVITY-FULL TIME	780	760	72	0	96	96	96	172	76
514100 FICA & MEDICARE TAX	9,609	11,391	9,733	4,489	10,097	10,097	10,097	10,693	596
514200 RETIREMENT-COUNTY SHARE	8,703	8,110	7,857	4,321	9,107	9,107	9,107	9,715	608
514400 HEALTH INSURANCE COUNTY SHARE	14,469	16,908	32,211	20,748	41,495	41,495	41,495	44,775	3,280
514500 LIFE INSURANCE COUNTY SHARE	83	57	17	3	6	6	6	7	1
514600 WORKERS COMPENSATION	108	107	48	38	79	79	79	84	5
521200 LEGAL SERVICES	9,601	2,860	4,502	1,762	3,000	3,000	3,000	3,000	0
522500 TELEPHONE	92	0	0	0	0	0	0	0	0
529900 PSYCHOLOGICAL SERVICES	1,428	6,050	17,383	8,800	5,000	5,000	17,000	13,000	8,000
531100 POSTAGE AND BOX RENT	1,181	1,210	1,391	1,196	1,200	1,200	1,500	1,500	300
531200 OFFICE SUPPLIES AND EXPENSE	357	1,050	842	383	1,000	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	2,393	2,287	2,121	648	2,276	2,276	2,276	1,704	-572
532200 SUBSCRIPTIONS	74	77	173	88	200	200	200	200	0
532400 MEMBERSHIP DUES	115	90	280	195	225	225	225	225	0
533200 MILEAGE	0	0	720	62	200	200	200	200	0
533500 MEALS AND LODGING	50	0	725	20	400	400	400	400	0
<b>TOTAL CIRCUIT COURT PROBATE</b>	<b>177,293</b>	<b>202,645</b>	<b>209,432</b>	<b>105,383</b>	<b>206,273</b>	<b>206,273</b>	<b>218,573</b>	<b>226,283</b>	<b>20,010</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-223,548</b>	<b>-223,323</b>	<b>-248,864</b>	<b>-118,074</b>	<b>-242,398</b>	<b>-242,398</b>	<b>-238,398</b>	<b>-261,708</b>	<b>19,310</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>202,801</b>	<b>244,419</b>	<b>222,110</b>	<b>114,252</b>	<b>242,398</b>	<b>242,398</b>	<b>232,998</b>	<b>261,708</b>	<b>19,310</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-20,748</b>	<b>21,096</b>	<b>-26,755</b>	<b>-3,822</b>	<b>0</b>	<b>0</b>	<b>-5,400</b>	<b>0</b>	

# 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	<p>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.</p>	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$239,590	42.00	<p>Warrant Served / Warrants Issued</p> <p>Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)</p>
			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	<p>Maintain a County Jail &amp; 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</p>	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,637,785	71.00	<p>GED Program Inmate participation (GED or HSED)</p> <p>Anger Management Inmate participation/completion</p> <p>Cognitive Intervention Inmate participation/completion</p> <p>Employability participation / completion</p>
			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	<p>Courthouse Security for 4 courtrooms and building offices.</p>	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	<p>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.</p>	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%

# Sheriff

Oversight Committee: **Law Enforcement & Judiciary**

**Sheriff**

1.00 FTE

**Chief Deputy**

1.00 FTE

**Captain- Field Services**

1.00 FTE

**Captain - Security**

1.00 FTE

**Patrol Lieutenant**

1.00 FTE

**Detective Lieutenant**

1.00 FTE

**Business Manager**

1.00 FTE

**Jail Sergeant**

6.00 FTE

**Court Security Sergeant**

1.00 FTE

**Telecommunicator Supervisor**

1.00 FTE

**Patrol Sergeant**

3.00 FTE

**Detective Sergeant**

2.00 FTE

**Administrative Services Supervisor**

1.00 FTE

**Jailors**

51.00 FTE

**Court Security**

5.00 FTE

**Telecommunicator**

13.00 FTE

**Patrol**

26.00 FTE

**Detective**

8.00 FTE

**Record Specialist**

4.00 FTE

**Behavioral Health Specialist**

1.00 FTE

**Telecommunicator LTE**

0.38 FTE

**Electronic Monitoring Deputy**

1.00 FTE

**Civil Process Specialist**

1.00 FTE

**Jail - Programs Specialist**

1.00 FTE

**Jail - Office Coordinator**

1.00 FTE

**Record Specialist-Jail**

5.00 FTE

**Booking/Huber Specialist**

5.00 FTE

**Prisoner Transport**

2.00 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	-1.00	-0.68	-3.24	0.19	0.00
FTE Balance	149.11	148.43	145.19	145.38	145.38

**SHERIFF**

Revenues

	2021 Actual	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
Tax Levy	13,426,583	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	353,489	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	12,124	14,465	13,057	7,700	11,640	7,700	0	0.00%	Squad Replacement	45,000	45,000
User Fees	391,886	502,621	515,821	552,650	482,061	544,650	(8,000)	-1.45%			
Intergovernmental	1,581,837	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	0	18,785	0	6,038	0	0	0.00%			
Miscellaneous	38,888	50,476	52,260	18,000	15,400	17,000	(1,000)	-5.56%			
Transfer from Other Funds	0	97,110	110,000	110,000	110,000	110,000	0	0.00%	2026	411,000	411,000
Use of Fund Balance	0	0	0	596,747	581,318	83,340	(513,407)	-86.03%	2027	451,000	451,000
									2028	440,000	440,000
									2029	440,000	440,000
<b>Total Revenues</b>	<b>15,804,807</b>	<b>17,414,144</b>	<b>16,826,627</b>	<b>18,374,731</b>	<b>18,288,088</b>	<b>18,750,408</b>	<b>375,677</b>	<b>2.04%</b>			

Expenses

Labor	9,178,503	9,403,671	9,754,766	10,359,423	10,268,350	10,985,473	626,050	6.04%
Labor Benefits	3,615,158	3,673,997	3,634,354	4,201,630	3,968,566	4,558,755	357,125	8.50%
Supplies & Services	2,318,805	2,521,819	2,910,919	3,065,291	3,282,222	2,793,380	(271,911)	-8.87%
Capital Outlay	305,670	1,487,140	288,535	748,387	768,950	412,800	(335,587)	-44.84%
Addition to Fund Balance	386,671	327,517	238,053	0	0	0	0	0.00%
<b>Total Expenses</b>	<b>15,804,807</b>	<b>17,414,144</b>	<b>16,826,627</b>	<b>18,374,731</b>	<b>18,288,088</b>	<b>18,750,408</b>	<b>375,677</b>	<b>2.04%</b>

Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

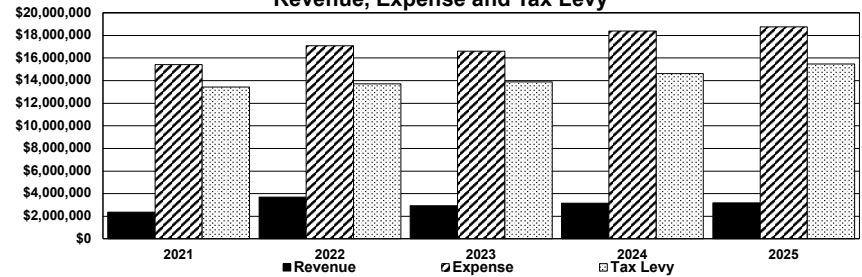
**2025 Highlights & Issues on the Horizon**

Daily US Marshals inmate rate increased by \$34 a day.

Sheriff department new State funding source Supplemental Shared Revenue \$500,000 will be used for law enforcement activities.

Inmate housing revenue currently offsets about 7% of the property tax request. If rentals decrease in the future additional levy will be needed to offset the lost revenue.

**Revenue, Expense and Tax Levy**





<b>Fund: GENERAL 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: SHERIFF</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>Amended To</b>	<b>2024 To 2025</b>
<b>10020 SHERIFF REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-13,426,583	-13,725,257	-13,890,397	-7,315,027	-14,630,054	-14,630,054	-14,630,054	-15,475,473	845,419
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	-500,000	-500,000	-500,000	-500,000	0
423200 PUBLIC/HIGHWAY SAFETY	-101,173	-69,516	-147,863	-61,004	-135,000	-135,000	-162,044	-135,000	0
423220 FED CRIMINAL ALIEN ASSISTANCE	0	-20,888	-37,891	0	-10,000	-10,000	-10,000	-10,000	0
424080 DNA TEST REIMBURSEMENT	-2,010	-3,740	-3,610	0	-3,000	-3,000	-3,170	-3,000	0
424100 BULLETPROOF VEST GRANT	-3,500	-6,560	-9,091	0	-4,000	-4,000	-5,467	-5,000	1,000
424219 WIS DEPT OF ADMIN GRANT	0	0	-82,335	0	0	0	0	0	0
424230 LAW ENFORCEMENT TRAINING	-30,601	-21,039	-28,470	-18,340	-25,000	-25,000	-30,000	-25,000	0
424240 RECREATIONAL PATROL ENFORCEMEN	-7,653	-9,709	-9,890	-12,317	-10,000	-10,000	-12,317	-10,000	0
424250 TRIBAL LAW ENFORCEMENT PROTECT	-24,287	-23,308	-22,670	-24,316	-24,500	-24,500	-24,316	-24,500	0
424257 TECH UPGRADE COURT/JAIL	-39,835	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	-1,319,222	-421,700	-97,259	0	-240,000	-240,000	0	-240,000
424390 DEPT OF JUSTICE GRANT	0	-34,198	0	0	0	-27,410	-27,410	0	-27,410
424471 COVID EMERG SUPP SHERIFF	-144,430	0	0	0	0	0	0	0	0
441300 COURT ORDERED RESTITUTION	-10,414	-13,665	-12,567	-4,658	-7,000	-7,000	-11,400	-7,000	0
452010 CIVIL PROCESS FEES	-80,387	-72,685	-69,979	-31,962	-75,000	-75,000	-72,355	-75,000	0
452020 COPIES AND PHOTOS	-1,807	-252	-441	-252	-500	-500	-500	-500	0
452030 WITNESS FEES	-219	-5	-5	-10	-150	-150	-50	-150	0
452040 PRISONER MEDICATION FEES	-17,942	-24,862	-18,533	-6,198	-23,000	-23,000	-14,352	-20,000	-3,000
452050 TELEPHONE REBATES	-30,595	-38,180	-39,928	-18,374	-38,000	-38,000	-45,748	-38,000	0
452060 MISCELLANEOUS REVENUES	-12,812	-22,301	-29,955	-10,622	-15,000	-15,000	-17,904	-15,000	0
452080 SPECIAL TEAMS FEES	-18,294	-19,985	-20,150	-5,869	-16,000	-16,000	-18,000	-12,500	-3,500
452100 SHERIFF FEES	-1,540	-2,382	-12,765	-2,070	-4,000	-4,000	-4,410	-4,000	0
452110 HUBER BOARD FEES	-105,905	-115,023	0	0	0	0	0	0	0
452120 JUV-DETEN/MED/TRANS	-18,082	-18,557	-10,348	-8,015	-20,000	-20,000	-8,180	-15,000	-5,000
452130 ELECTRONIC MONITORING CHG	-57,418	-146,652	-289,657	-114,026	-320,000	-320,000	-268,309	-320,000	0
452131 VEHICLE LICENSE FEES	-10,390	-6,894	-6,106	-1,313	-7,000	-7,000	-5,253	-7,000	0
452132 PARKING VIOLATION FEES	-1,710	-800	-490	-120	-700	-700	-240	-700	0
452140 LAUNDRY COMMISSIONS	-326	-504	0	0	0	0	0	0	0
452141 TOWING RECOUPMENT	-978	-1,771	-4,356	-200	-3,000	-3,000	-400	-2,000	-1,000
472200 HOUSING PRISONERS-OTHER JURISD	-1,153,595	-960,170	-872,248	-329,180	-787,149	-787,149	-763,999	-1,061,165	274,016
472490 LOCAL GOVT/AGENCY PAYMENTS	-1,342	0	0	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-406,336	-534,169	-568,724	-322,466	-676,021	-676,021	-653,354	-724,580	48,559
474030 PRISONER TRANSPORT	-804	-215	-1,665	0	0	0	0	0	0
474600 HS PROJECT LIFESAVER	-1,465	-1,497	0	-1,500	-1,500	-1,500	-1,500	-1,500	0
483600 SALE OF COUNTY OWNED PROPERTY	-6,950	0	0	0	0	0	0	0	0
483750 JAIL COMMISSARY	-54,464	-54,324	-38,104	-18,500	-50,000	-50,000	-45,000	-50,000	0
485100 DONATIONS	0	0	-18,785	-6,038	0	0	-6,038	0	0
486200 INSURANCE RECOVERY-VEHICLES	0	-29,904	-47,904	0	-15,000	-15,000	-15,000	-15,000	0
486300 INSURANCE RECOVERIES	-30,960	-18,802	0	0	0	0	0	0	0

<b>Fund: GENERAL 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: SHERIFF</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>Amended To</b>	<b>2025</b>
<b>10020 SHERIFF REVENUE</b>									
492200 TRANSFER FROM SPECIAL REVENUE	0	-97,110	-110,000	-55,000	-110,000	-110,000	-110,000	-110,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-64,000	-64,000	0	0	-64,000
493200 CONTINUING APPROPRIOR YEAR	0	0	0	0	0	-532,747	0	-83,340	-449,407
<b>TOTAL SHERIFF REVENUE</b>	<b>-15,804,807</b>	<b>-17,414,144</b>	<b>-16,826,627</b>	<b>-8,464,637</b>	<b>-17,574,574</b>	<b>-18,374,731</b>	<b>-17,706,770</b>	<b>-18,750,408</b>	<b>375,677</b>
<b>10020110 SHERIFF ADMINISTRATION</b>									
511100 SALARIES PERMANENT REGULAR	709,819	703,253	660,221	337,928	747,451	747,451	690,489	785,421	37,970
511200 SALARIES-PERMANENT-OVERTIME	0	152	325	225	788	788	425	1,198	410
511900 LONGEVITY-FULL TIME	3,947	3,330	2,360	0	2,620	2,620	2,880	3,020	400
514100 FICA & MEDICARE TAX	52,863	51,985	48,525	24,774	57,441	57,441	50,596	60,407	2,966
514200 RETIREMENT-COUNTY SHARE	61,065	60,323	65,470	35,300	76,626	76,626	72,132	83,079	6,453
514400 HEALTH INSURANCE COUNTY SHARE	121,059	143,628	144,554	80,467	194,770	194,770	160,963	196,454	1,684
514500 LIFE INSURANCE COUNTY SHARE	413	329	354	164	400	400	377	432	32
514600 WORKERS COMPENSATION	4,371	4,454	2,294	1,574	3,293	3,293	3,216	6,078	2,785
514700 EDUCATION AND TRAINING	97	0	0	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	3,621	3,320	2,978	178	2,750	2,750	2,750	2,850	100
522500 TELEPHONE	66,002	70,009	54,992	27,682	53,000	53,000	66,748	55,000	2,000
531100 POSTAGE AND BOX RENT	4,012	4,062	4,108	2,326	3,500	3,500	3,906	3,500	0
531200 OFFICE SUPPLIES AND EXPENSE	7,296	11,092	8,613	3,272	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	275,628	302,211	317,521	165,463	366,937	366,937	366,937	335,763	-31,174
532200 SUBSCRIPTIONS	2,077	2,351	1,168	1,532	2,500	2,500	3,063	2,500	0
532800 TRAINING AND INSERVICE	2,884	1,673	6,056	1,733	3,500	3,500	3,466	3,500	0
533800 EXTRADITIONS	9,500	42,840	15,705	7,190	12,000	12,000	12,000	12,000	0
534700 FIELD SUPPLIES	38,604	5,327	7,449	1,371	9,300	9,300	9,300	9,300	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	417	430	446	464	400	400	400	400	0
551200 INSURANCE-VEHICLE LIABILITY	2,182	2,319	2,208	3,650	2,300	2,300	2,300	2,300	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	259	7,839	7,471	6,971	250	250	250	7,400	7,150
551900 INSURANCE-GENERAL LIABILITY	51,260	41,033	37,996	51,126	41,000	41,000	41,000	41,000	0
552100 OFFICIALS BONDS	23	23	26	26	30	30	26	30	0
581900 CAPITAL OUTLAY	22,287	30,465	46,572	38,766	30,000	30,000	38,766	45,000	15,000
<b>TOTAL SHERIFF ADMINISTRATION</b>	<b>1,439,687</b>	<b>1,492,448</b>	<b>1,437,410</b>	<b>792,180</b>	<b>1,620,856</b>	<b>1,620,856</b>	<b>1,541,990</b>	<b>1,666,632</b>	<b>45,776</b>
<b>10020220 SHERIFF-DISPATCH</b>									
511100 SALARIES PERMANENT REGULAR	686,069	693,175	724,093	401,246	859,406	859,406	819,792	907,349	47,943
511200 SALARIES-PERMANENT-OVERTIME	95,400	148,318	147,295	63,934	80,048	80,048	132,375	85,807	5,759
511900 LONGEVITY-FULL TIME	2,779	2,991	2,739	0	2,960	2,960	3,039	3,219	259
512100 WAGES-PART TIME	7,293	11,690	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	57,810	62,695	63,489	33,795	72,095	72,095	69,143	76,223	4,128
514200 RETIREMENT-COUNTY SHARE	52,811	53,036	58,026	30,409	65,027	65,027	62,411	67,727	2,700
514400 HEALTH INSURANCE COUNTY SHARE	140,122	159,158	173,051	102,447	218,895	218,895	204,929	222,486	3,591

<b>Fund: GENERAL 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: SHERIFF</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>10020220 SHERIFF-DISPATCH</b>									
514500 LIFE INSURANCE COUNTY SHARE	274	322	302	125	294	294	287	318	24
514600 WORKERS COMPENSATION	664	607	360	279	565	565	571	598	33
519100 UNIFORM ALLOWANCE	562	0	550	130	550	550	550	550	0
522500 TELEPHONE	13,362	13,260	13,107	6,452	14,450	14,450	12,903	13,450	-1,000
523900 INTERPRETER FEES	0	0	560	0	500	500	500	500	0
531200 OFFICE SUPPLIES AND EXPENSE	3,482	2,873	3,237	2,179	3,500	3,500	3,500	3,500	0
532800 TRAINING AND INSERVICE	1,015	422	1,844	1,178	2,400	2,400	2,400	2,400	0
534700 FIELD SUPPLIES	1,326	7,669	4,524	962	3,003	3,003	3,003	3,003	0
<b>TOTAL SHERIFF-DISPATCH</b>	<b>1,062,968</b>	<b>1,156,215</b>	<b>1,193,178</b>	<b>643,135</b>	<b>1,323,693</b>	<b>1,323,693</b>	<b>1,315,403</b>	<b>1,387,130</b>	<b>63,437</b>
<b>10020225 SHERIFF-FIELD SERVICES</b>									
511100 SALARIES PERMANENT REGULAR	2,724,644	2,777,487	2,915,872	1,524,083	3,199,777	3,199,777	3,120,025	3,402,152	202,375
511200 SALARIES-PERMANENT-OVERTIME	251,429	237,661	275,041	161,285	241,100	241,100	355,574	258,953	17,853
511900 LONGEVITY-FULL TIME	2,291	1,666	1,804	0	1,177	1,177	1,560	1,820	643
514100 FICA & MEDICARE TAX	218,000	221,129	233,815	124,114	263,317	263,317	255,819	280,214	16,897
514200 RETIREMENT-COUNTY SHARE	345,260	364,898	415,176	242,219	492,902	492,902	499,361	547,607	54,705
514400 HEALTH INSURANCE COUNTY SHARE	577,595	588,813	590,495	307,840	653,308	653,308	618,577	668,845	15,537
514500 LIFE INSURANCE COUNTY SHARE	582	536	573	230	554	554	527	563	9
514600 WORKERS COMPENSATION	35,512	37,636	21,248	15,375	31,323	31,323	31,701	60,438	29,115
514700 EDUCATION AND TRAINING	194	0	0	0	0	0	0	0	0
519100 UNIFORM ALLOWANCE	24,220	25,158	26,874	13,901	24,400	24,400	24,400	25,100	700
520900 CONTRACTED SERVICES	66,292	50,753	80,512	23,371	100,000	100,000	80,209	90,000	-10,000
523900 INTERPRETER FEES	274	374	5,868	2,873	200	200	3,700	3,000	2,800
531200 OFFICE SUPPLIES AND EXPENSE	4,258	4,113	4,701	4,155	5,000	5,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	25,862	29,944	30,004	24,439	33,000	33,000	30,502	33,000	0
533500 MEALS AND LODGING	0	111	1,850	1,249	0	0	2,498	1,500	1,500
534700 FIELD SUPPLIES	156,480	168,009	334,544	147,212	155,219	515,989	516,651	240,340	-275,649
534750 TOWING	3,548	4,187	15,494	600	3,000	3,000	1,600	3,000	0
535100 VEHICLE FUEL / OIL	187,943	246,085	236,554	103,035	185,500	185,500	239,705	216,650	31,150
535200 VEHICLE MAINTENANCE AND REPAIR	80,097	99,188	111,446	29,319	68,000	68,000	71,942	68,000	0
535600 RADIO UPGRADE/REPAIR	0	113,285	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	40,753	42,381	38,401	41,439	43,000	43,000	43,000	43,000	0
572200 CRIME PREVENTION	198	0	0	0	0	0	0	0	0
572300 HIGHWAY SAFETY	0	66	0	0	500	500	500	250	-250
581100 VEHICLE REPLACEMENT	283,383	256,559	187,613	414,975	291,000	418,387	425,969	367,800	-50,587
581900 CAPITAL OUTLAY	0	1,200,117	54,350	97,259	0	240,000	240,000	0	-240,000
<b>TOTAL SHERIFF-FIELD SERVICES</b>	<b>5,028,813</b>	<b>6,470,156</b>	<b>5,582,237</b>	<b>3,278,973</b>	<b>5,792,277</b>	<b>6,520,434</b>	<b>6,568,820</b>	<b>6,317,232</b>	<b>-203,202</b>
<b>10020235 SHERIFF-JAIL</b>									
511100 SALARIES PERMANENT REGULAR	4,007,296	3,993,405	4,014,941	2,026,382	4,466,334	4,466,334	4,152,224	4,707,338	241,004

<b>Fund: GENERAL 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: SHERIFF</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>10020235 SHERIFF-JAIL</b>									
511200 SALARIES-PERMANENT-OVERTIME	330,672	332,093	465,790	178,351	141,691	141,691	367,089	159,625	17,934
511900 LONGEVITY-FULL TIME	5,366	5,067	4,898	0	5,059	5,059	4,168	4,228	-831
514100 FICA & MEDICARE TAX	315,855	315,751	328,213	161,807	352,901	352,901	331,549	372,646	19,745
514200 RETIREMENT-COUNTY SHARE	476,808	487,863	539,720	285,919	596,836	596,836	587,193	661,668	64,832
514400 HEALTH INSURANCE COUNTY SHARE	973,765	937,764	776,726	402,281	885,714	885,714	804,781	974,459	88,745
514500 LIFE INSURANCE COUNTY SHARE	1,067	1,111	1,140	399	1,068	1,068	921	1,065	-3
514600 WORKERS COMPENSATION	46,585	48,279	26,507	18,018	35,575	35,575	36,922	67,960	32,385
514800 UNEMPLOYMENT	3,691	-5,333	0	2,789	0	0	5,360	0	0
519100 UNIFORM ALLOWANCE	24,656	26,543	26,380	7,050	25,150	25,150	25,150	25,350	200
520900 CONTRACTED SERVICES	401,301	424,198	440,050	343,424	458,999	530,999	580,401	536,043	5,044
523200 HOUSING JUVENILES-SECURE DETEN	2,400	20,865	22,275	14,175	8,000	8,000	17,000	8,000	0
523900 INTERPRETER FEES	2,445	4,179	3,046	479	3,500	3,500	3,500	3,500	0
529400 PRISONER MEALS	306,656	401,394	614,777	264,082	600,048	600,048	632,768	600,048	0
531200 OFFICE SUPPLIES AND EXPENSE	7,103	9,086	13,315	4,359	11,178	11,178	11,178	11,178	0
532200 SUBSCRIPTIONS	300	180	240	180	500	500	500	500	0
532800 TRAINING AND INSERVICE	16,210	8,508	19,829	15,783	9,161	9,161	25,000	9,161	0
533200 MILEAGE	0	0	874	1,806	0	0	2,000	1,000	1,000
533500 MEALS AND LODGING	0	782	2,843	2,868	1,000	1,000	3,500	1,000	0
534700 FIELD SUPPLIES	167,607	46,197	60,147	27,935	35,485	35,485	84,350	40,485	5,000
539200 JAIL EXPENSE	52,669	69,630	53,494	33,973	55,891	55,891	73,487	55,891	0
539220 PRISONER PROGRAMS	1,400	1,833	6,150	0	15,324	15,324	10,000	10,342	-4,982
539300 PRISONERS MEDICAL EXPENSE	40,163	40,853	59,601	18,065	40,000	40,000	41,930	40,000	0
539700 LAUNDRY, LINENS & BEDDING	11,688	7,910	8,908	2,721	10,146	10,146	5,443	10,146	0
539800 EQUIPMENT LEASE	24,779	54,950	93,092	35,158	90,000	90,000	84,102	90,000	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	700	700	700	700	0
<b>TOTAL SHERIFF-JAIL</b>	<b>7,220,484</b>	<b>7,233,108</b>	<b>7,582,953</b>	<b>3,848,003</b>	<b>7,850,260</b>	<b>7,922,260</b>	<b>7,891,216</b>	<b>8,392,333</b>	<b>470,073</b>
<b>10020237 COURT SECURITY</b>									
511100 SALARIES PERMANENT REGULAR	270,733	378,010	401,276	227,252	464,096	464,096	464,290	499,496	35,400
511200 SALARIES-PERMANENT-OVERTIME	5,647	9,642	19,618	8,888	10,746	10,746	20,685	14,409	3,663
511900 LONGEVITY-FULL TIME	560	827	460	0	460	460	480	500	40
514100 FICA & MEDICARE TAX	19,940	28,648	31,211	17,580	36,361	36,361	36,082	39,352	2,991
514200 RETIREMENT-COUNTY SHARE	32,851	40,906	55,010	33,015	68,063	68,063	67,934	76,904	8,841
514400 HEALTH INSURANCE COUNTY SHARE	70,767	65,317	50,245	27,402	82,990	82,990	55,995	75,839	-7,151
514500 LIFE INSURANCE COUNTY SHARE	128	114	150	70	180	180	162	192	12
514600 WORKERS COMPENSATION	3,301	4,861	2,808	2,155	4,325	4,325	4,426	8,488	4,163
519100 UNIFORM ALLOWANCE	2,195	2,555	2,456	682	3,300	3,300	3,300	3,400	100
531200 OFFICE SUPPLIES AND EXPENSE	109	383	407	500	500	500	500	500	0
532800 TRAINING AND INSERVICE	800	396	1,488	1,984	1,500	1,500	2,000	1,500	0
533500 MEALS AND LODGING	0	29	514	404	0	0	500	500	500

<b>Fund: GENERAL 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: SHERIFF</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10020237 COURT SECURITY</b>									
534700 FIELD SUPPLIES	563	2,482	3,401	2,532	3,500	3,500	3,500	3,500	0
<b>TOTAL COURT SECURITY</b>	<b>407,594</b>	<b>534,169</b>	<b>569,045</b>	<b>322,466</b>	<b>676,021</b>	<b>676,021</b>	<b>659,854</b>	<b>724,580</b>	<b>48,559</b>
<b>10020245 SHERIFF-SPECIAL TEAMS</b>									
532800 TRAINING AND INSERVICE	6,571	3,947	5,745	3,504	5,000	5,000	5,154	5,000	0
534700 FIELD SUPPLIES	18,819	15,957	19,743	2,705	21,500	21,500	21,000	16,500	-5,000
535200 VEHICLE MAINTENANCE AND REPAIR	1,700	1,248	0	0	2,000	2,000	1,000	2,000	0
539600 BOAT/SNOWMOBILE SUPPLIES	1,000	1,106	1,201	22	1,000	1,000	1,000	1,000	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	1,400	1,400	1,000	1,400	0
581900 CAPITAL OUTLAY	0	0	0	27,689	25,000	25,000	27,689	0	-25,000
<b>TOTAL SHERIFF-SPECIAL TEAMS</b>	<b>28,091</b>	<b>22,258</b>	<b>26,689</b>	<b>33,921</b>	<b>55,900</b>	<b>55,900</b>	<b>56,843</b>	<b>25,900</b>	<b>-30,000</b>
<b>10020255 SHERIFF-PRISONER TRANSPORT</b>									
511100 SALARIES PERMANENT REGULAR	0	11,294	58,793	36,608	79,560	79,560	77,105	93,688	14,128
512100 WAGES-PART TIME	19,304	36,034	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	1,477	3,621	4,502	2,812	6,086	6,086	5,926	7,167	1,081
514600 WORKERS COMPENSATION	232	592	391	335	721	721	705	1,546	825
514800 UNEMPLOYMENT	0	-5,044	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	9,541	0	0	0	0	0	0	0	0
533500 MEALS AND LODGING	0	0	316	443	500	500	800	500	0
534700 FIELD SUPPLIES	4,596	590	123	0	1,200	1,200	400	1,200	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	980	3,564	721	2,000	2,000	2,000	2,000	0
551200 INSURANCE-VEHICLE LIABILITY	3,393	5,205	4,373	3,517	5,500	5,500	5,500	5,500	0
581900 CAPITAL OUTLAY	0	0	0	36,526	35,000	35,000	36,526	0	-35,000
<b>TOTAL SHERIFF-PRISONER TRANSPORT</b>	<b>38,541</b>	<b>53,272</b>	<b>72,062</b>	<b>80,962</b>	<b>130,567</b>	<b>130,567</b>	<b>128,962</b>	<b>111,601</b>	<b>-18,966</b>
<b>10020411 ANIMAL SHELTER</b>									
526100 ANIMAL SHELTER	191,959	125,000	125,000	62,500	125,000	125,000	125,000	125,000	0
<b>TOTAL ANIMAL SHELTER</b>	<b>191,959</b>	<b>125,000</b>	<b>125,000</b>	<b>62,500</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-15,804,807</b>	<b>-17,414,144</b>	<b>-16,826,627</b>	<b>-8,464,637</b>	<b>-17,574,574</b>	<b>-18,374,731</b>	<b>-17,706,770</b>	<b>-18,750,408</b>	<b>375,677</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>15,418,136</b>	<b>17,086,628</b>	<b>16,588,574</b>	<b>9,062,139</b>	<b>17,574,574</b>	<b>18,374,731</b>	<b>18,288,088</b>	<b>18,750,408</b>	<b>375,677</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-386,671</b>	<b>-327,517</b>	<b>-238,053</b>	<b>597,503</b>	<b>0</b>	<b>0</b>	<b>581,318</b>	<b>0</b>	

# Public Works

This function includes revenues and expenditures for the provision of services that benefit the general public at large.

## FUNCTIONAL AREA MISSION STATEMENT

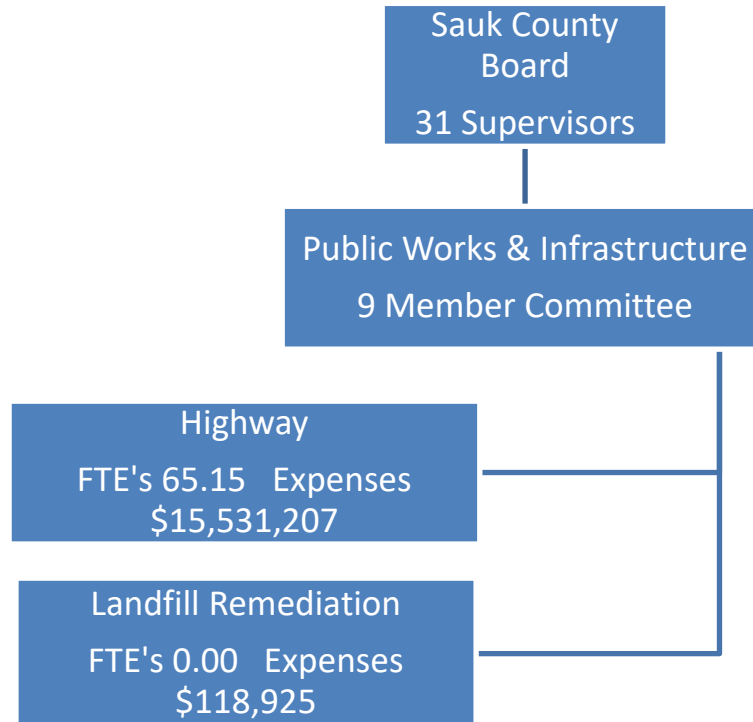
The continued enhancement of services and resources for efficient county public works operations.

## FUNCTIONAL AREA VISION STATEMENT

To promote interdepartmental and intergovernmental cooperation to provide safe, efficient, and quality customer service.

## ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Promote Safe Community  
Encourages Economic Development

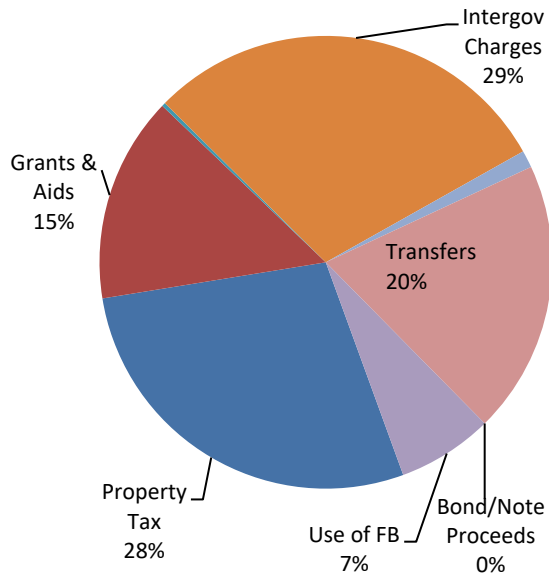


# Public Works

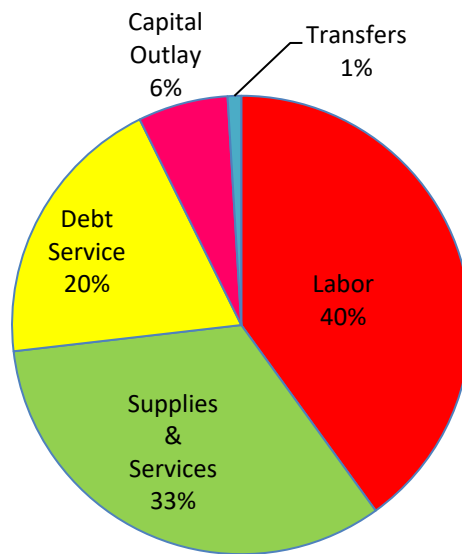
## Significant Changes in the Public Works Function for 2025

- The 2023 Highway budget includes constructing and equipping two Highway facilities at an estimated cost of \$50 million. This will be funded by \$45 million bond proceeds and \$5 million General Fund Balance. Debt service payments began in 2023, payments are consistent through 2041 at just over \$3 million each year.
- Transfers to Highway decreased \$5 million to fund new equipment at the new Highway facilities.
- Continued pursuit of removing the older Sauk County landfill site from the federal Environmental Protection Agency Priority list, the “Superfund” list. Further, maintenance costs at the landfill sites are using accumulated funds. The County is developing long-term projections to consider whether/when there is need to seek additional funding, such as the tax levy.
- Starting in 2021, Iowa County is withdrawing from the Tri-County Airport, leaving Sauk and Richland Counties to share operations costs.

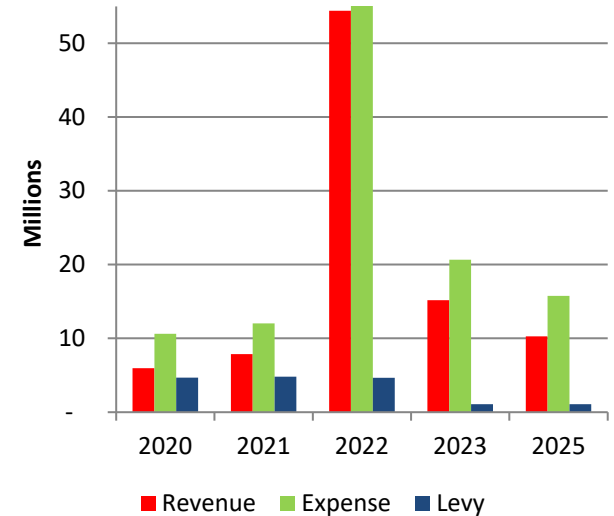
**2025 Revenues by Category**



**2025 Expenses by Category**



**Revenue, Expense & Levy History**



## 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

# Highway

Oversight Committee: **Public Works and Infrastructure**

**Highway Commissioner**  
1.00 FTE

**Highway Operations Manager**  
1.00 FTE

**Shop Superintendent**  
1.00 FTE

**Business Manager**  
1.00 FTE

**Patrol Superintendent**  
2.00 FTE

**Facilities Manager**  
1.00 FTE

**Assistant Shop Supervisor**  
1.00 FTE

**Account Technician**  
1.00 FTE

**Crew Leader**  
5.00 FTE

**Civil Engineer**  
1.00 FTE

**Welder/Fabricator**  
1.00 FTE

**Account Technician (LTE)**  
.15 FTE

**Highway Operator III**  
2.00 FTE

**Highway Operator I**  
3.00 FTE

**Mechanic**  
5.00 FTE

**Payroll Assistant**  
1.00 FTE

**Highway Operator II**  
5.00 FTE

**Paint/Body Technician**  
1.00 FTE

**Facilities Manager**  
1.00 FTE

**Highway Operator I/Highway/LRE**  
1.00 FTE \*

\*Shared with Land Resources & Environment

**Highway Operator I**  
30.00 FTE

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	1.50	0.50	0.00	0.83	0.17	0.15
FTE Balance	63.50	64.00	64.00	64.83	65.00	65.15

	2021 Actual	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>HIGHWAY</b>											
<u>Revenues</u>											
Tax Levy	4,651,181	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	1,815,690	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	133,883	48,127	45,696	40,000	40,000	40,000	0	0.00%	2 5500 Mini Dump Trucks	180,000	0
Intergovernmental	3,993,137	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	3,649	80,361	1,585,302	300,000	300,000	150,000	(150,000)	-50.00%	Excavator	20,000	0
Miscellaneous	5,000	0	0	0	0	0	0	0.00%	Dozer	20,000	0
Transfer from Other Funds	0	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	0.00%	5 Pickup Trucks	300,000	0
Use of Fund Balance	0	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
<b>Total Revenues</b>	<b>10,602,540</b>	<b>13,160,073</b>	<b>16,230,058</b>	<b>20,483,940</b>	<b>20,483,940</b>	<b>15,531,207</b>	<b>(4,952,733)</b>	<b>-24.18%</b>			
										<b>2025 Total</b>	<b>0</b>
											<b>1,000,000</b>
<u>Expenses</u>											
Labor	3,536,521	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	1,150,552	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	5,822,118	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	0	1,286,356	1,292,547	0	0	0	0	0.00%	2029	1,250,000	0
Interest Payments	0	0	0	3,077,353	3,077,353	3,076,065	(1,288)	-0.04%			
Capital Outlay	0	0	0	6,150,000	6,150,000	1,000,000	(5,150,000)	-83.74%			
Transfer to General Fund	3,649	78,688	14,788	150,000	150,000	150,000	0	0.00%			
Addition to Fund Balance	89,700	113,459	3,031,537	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>10,602,540</b>	<b>13,160,073</b>	<b>16,230,058</b>	<b>20,483,940</b>	<b>20,483,940</b>	<b>15,531,207</b>	<b>(4,952,733)</b>	<b>-24.18%</b>			
Beginning of Year Fund Balance	14,924,305	15,014,005	15,127,464		18,159,001	17,159,001					
End of Year Fund Balance	15,014,005	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.

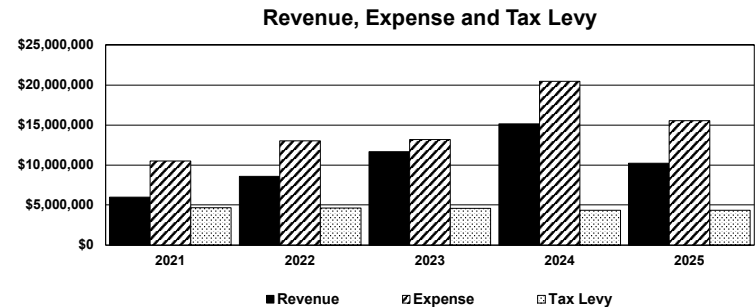
**2025 Highlights & Issues on the Horizon**

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.

Bridge Aid funding has increased \$20,702 from 2024. This special purpose levy is exempt from levy limits.

Construction of the new Baraboo & Reedsburg Highway Facilities will be complete in 2024.

The State funding source, Supplemental Shared Revenue for public works projects increased from 2024.



Fund: HIGHWAY	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>70030 HIGHWAY REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-4,651,181	-4,582,529	-4,576,778	-2,165,560	-4,331,119	-4,331,119	-4,331,119	-4,310,417	-20,702
422125 SHARED REVENUE-SUPPLEMENTAL	0	0	0	0	-278,083	-278,083	-278,083	-297,432	19,349
422160 HO-CHUNK GAMING GRANT	-43,334	-32,379	-32,379	-32,379	-32,379	-32,379	-32,379	-32,379	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	0	-15,000	-15,000	0	-15,000
435300 TRANSPORTATION AIDS / STATE	-1,574,764	-1,588,520	-1,652,700	-432,106	-1,729,254	-1,729,254	-1,728,422	-1,728,422	-832
435310 LOCAL ROAD/CO HWY IMPROVEMENT	-197,591	-1,006,882	-6,882	0	-194,155	-194,155	-194,155	-258,647	64,492
463100 HWY MAINT/CONST PRIVATE	-15,027	-5,708	-5,754	-5,807	-10,000	-10,000	-10,000	-10,000	0
472300 TRANSPORTATION-STHS MAINTENANC	-2,572,262	-3,240,430	-3,261,526	-2,051,621	-3,106,465	-3,106,465	-3,106,465	-3,119,065	12,600
473300 HWY MAINT/CONST-OTHER GOVERNME	-1,298,754	-1,354,423	-1,493,461	-582,822	-1,169,107	-1,169,107	-1,169,939	-1,318,780	149,673
473351 OTHER ADMIN REV FROM LOCAL GOV	0	-76,148	-80,587	-35,232	-70,000	-70,000	-70,000	-75,000	5,000
474100 HWY MAINT/CONST-OTHER DEPT	-122,121	-159,698	-436,699	-260,284	-141,025	-141,025	-141,025	-125,000	-16,025
481100 INTEREST ON INVESTMENTS	-3,649	-78,688	-14,788	-160,248	-150,000	-150,000	-150,000	-150,000	0
481190 INTEREST BOND PROCEEDS INVEST	0	-166,148	-1,326,466	-394,101	-150,000	-150,000	-150,000	0	-150,000
481191 UNEARNED GAIN/LOSS BOND PROCDS	0	164,475	-244,049	79,573	0	0	0	0	0
483300 SALE OF MATERIAL AND SUPPLIES	-118,856	-42,419	-39,942	-16,834	-30,000	-30,000	-30,000	-30,000	0
486300 INSURANCE RECOVERIES	-5,000	0	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	0	-990,576	-3,058,047	-1,538,676	-8,077,353	-8,077,353	-8,077,353	-3,076,065	-5,001,288
493010 FUND BALANCE APPLIED	0	0	0	0	-1,000,000	-1,000,000	0	-1,000,000	0
<b>TOTAL HIGHWAY REVENUE</b>	<b>-10,602,539</b>	<b>-13,160,073</b>	<b>-16,230,059</b>	<b>-7,596,097</b>	<b>-20,468,940</b>	<b>-20,483,940</b>	<b>-19,483,940</b>	<b>-15,531,207</b>	<b>-4,952,733</b>
<b>70030110 HIGHWAY ADMINISTRATION</b>									
514100 FICA & MEDICARE TAX	528	574	511	333	402	402	402	402	0
514600 WORKERS COMPENSATION	6	5	3	3	0	0	0	0	0
515800 PER DIEM COMMITTEE	7,887	7,826	7,112	4,585	5,250	5,250	5,250	5,250	0
526100 ADMINISTRATION	511,091	564,295	618,059	319,772	591,974	591,974	591,974	639,603	47,629
531800 MIS DEPARTMENT CHARGEBACKS	18,112	23,851	33,320	29,360	25,980	25,980	25,980	44,233	18,253
533200 MILEAGE	410	1,168	958	560	1,350	1,350	1,350	1,350	0
551600 INSURANCE-MONIES & SECURITIES	0	0	0	0	18	18	18	18	0
552100 OFFICIALS BONDS	23	23	26	26	25	25	25	26	1
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>538,058</b>	<b>597,742</b>	<b>659,989</b>	<b>354,638</b>	<b>624,999</b>	<b>624,999</b>	<b>624,999</b>	<b>690,882</b>	<b>65,883</b>
<b>70030303 LOCAL BRIDGE AIDS</b>									
526100 LOCAL BRIDGE AIDS	132,511	51,205	81,534	0	95,442	95,442	95,442	74,740	-20,702
<b>TOTAL LOCAL BRIDGE AIDS</b>	<b>132,511</b>	<b>51,205</b>	<b>81,534</b>	<b>0</b>	<b>95,442</b>	<b>95,442</b>	<b>95,442</b>	<b>74,740</b>	<b>-20,702</b>
<b>70030305 SUPERVISION</b>									
526100 SUPERVISION	117,944	129,241	129,389	69,168	130,000	130,000	130,000	140,000	10,000

Fund: HIGHWAY	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>TOTAL SUPERVISION</b>	<b>117,944</b>	<b>129,241</b>	<b>129,389</b>	<b>69,168</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>	<b>10,000</b>
<b>70030306 RADIO EXPENSE</b>									
526100 RADIO EXPENSE	211,065	4,575	652	0	5,000	5,000	5,000	5,000	0
<b>TOTAL RADIO EXPENSE</b>	<b>211,065</b>	<b>4,575</b>	<b>652</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>70030307 GENERAL PUBLIC LIABILITY</b>									
551700 INSURANCE-UMBRELLA	29,121	19,733	20,140	27,282	25,000	25,000	25,000	28,000	3,000
<b>TOTAL GENERAL PUBLIC LIABILITY</b>	<b>29,121</b>	<b>19,733</b>	<b>20,140</b>	<b>27,282</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>28,000</b>	<b>3,000</b>
<b>70030308 EMPLOYEE TAXES AND BENEFITS</b>									
513000 EMPLOYEE BENEFITS	-321,947	-231,044	208,200	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	407	-212	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	9	4	0	0	0	0	0	0	0
514800 UNEMPLOYMENT	2,433	-2,565	0	0	0	0	0	0	0
<b>TOTAL EMPLOYEE TAXES AND BENEFITS</b>	<b>-319,097</b>	<b>-233,818</b>	<b>208,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
526100 SHOP OPERATIONS	-5,083	-10,204	-6,372	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	5,083	10,204	6,372	0	0	0	0	0	0
<b>70030312 MACHINERY/EQUIPMENT OPERATIONS</b>									
535900 EQUIPMENT AND MAINTENANCE	147,848	161,418	-197,635	-782,369	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	185,238	197,548	193,694	182,451	0	0	0	0	0
551300 INSURANCE-CONTRACTORS EQUIP/IN	3,073	3,947	4,673	5,235	0	0	0	0	0
<b>TOTAL MACHINERY/EQUIPMENT OPERATIONS</b>	<b>336,160</b>	<b>362,913</b>	<b>733</b>	<b>-594,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>70030314 BUILDINGS/GROUNDS OPERATIONS</b>									
534700 FIELD SUPPLIES	0	0	0	6,267	0	0	0	0	0
<b>TOTAL BUILDINGS/GROUNDS OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>70030315 INSURANCE RECOVERY EXPENSE</b>									
526100 INSURANCE RECOVERY EXPENSE	0	5,000	0	0	0	0	0	0	0
<b>TOTAL INSURANCE RECOVERY EXPENSE</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>70030316 CAPITAL ASSET ACQUISITION</b>									
581000 CAPITAL EQUIPMENT	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0
582900 OTHER CAPITAL IMPROVEMENT	0	0	0	1,167	5,150,000	5,150,000	5,150,000	0	-5,150,000
<b>TOTAL CAPITAL ASSET ACQUISITION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,167</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>1,000,000</b>	<b>-5,150,000</b>

Fund: HIGHWAY	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>70030318 HIGHWAY PAYROLL DEFAULT</b>									
511100 SALARIES PERMANENT REGULAR	3,343,475	3,436,357	3,548,296	1,891,756	4,021,551	4,021,551	4,021,551	4,187,353	165,802
511200 SALARIES-PERMANENT-OVERTIME	171,047	223,285	187,630	125,448	221,636	221,636	221,636	295,458	73,822
511900 LONGEVITY-FULL TIME	14,112	14,734	13,328	747	14,062	14,062	14,062	11,160	-2,902
514100 FICA & MEDICARE TAX	255,953	266,351	271,149	145,948	325,680	325,680	325,680	343,789	18,109
514200 RETIREMENT-COUNTY SHARE	237,099	237,974	250,763	131,239	293,750	293,750	293,750	311,773	18,023
514400 HEALTH INSURANCE COUNTY SHARE	898,172	949,978	922,324	451,523	1,058,931	1,058,931	1,058,931	1,102,883	43,952
514500 LIFE INSURANCE COUNTY SHARE	1,482	1,648	1,676	578	1,622	1,622	1,622	7,140	5,518
514600 WORKERS COMPENSATION	76,409	72,056	38,651	29,017	60,175	60,175	60,175	39,078	-21,097
519600 PAYROLL DEFAULT OFFSET	-5,001,445	-5,210,926	-5,238,338	-2,777,459	-5,997,407	-5,997,407	-5,997,407	-6,298,634	-301,227
524000 MISCELLANEOUS EXPENSES	3,137	7,908	3,931	1,275	0	0	0	0	0
533200 MILEAGE	160	128	0	0	0	0	0	0	0
533500 MEALS AND LODGING	400	508	592	26	0	0	0	0	0
<b>TOTAL HIGHWAY PAYROLL DEFAULT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>70030320 CTHS ROUTINE MAINTENANCE</b>									
521100 MEDICAL EXAMINATIONS	0	0	0	0	10,000	10,000	10,000	10,000	0
526100 CTHS ROUTINE MAINTENANCE	2,710,644	2,248,228	3,265,978	1,155,574	2,436,280	2,436,280	2,436,280	2,468,961	32,681
531800 MIS DEPARTMENT CHARGEBACKS	0	1,100	687	742	25,980	25,980	25,980	44,233	18,253
532800 TRAINING AND INSERVICE	0	0	0	0	10,000	10,000	10,000	10,000	0
<b>TOTAL CTHS ROUTINE MAINTENANCE</b>	<b>2,710,644</b>	<b>2,249,328</b>	<b>3,266,665</b>	<b>1,156,316</b>	<b>2,482,260</b>	<b>2,482,260</b>	<b>2,482,260</b>	<b>2,533,194</b>	<b>50,934</b>
<b>70030321 CTHS SNOW/ICE CONTROL</b>									
526100 CTHS SNOW/ICE CONTROL	1,061,058	1,499,570	1,249,297	858,672	1,311,370	1,311,370	1,311,370	1,333,000	21,630
<b>TOTAL CTHS SNOW/ICE CONTROL</b>	<b>1,061,058</b>	<b>1,499,570</b>	<b>1,249,297</b>	<b>858,672</b>	<b>1,311,370</b>	<b>1,311,370</b>	<b>1,311,370</b>	<b>1,333,000</b>	<b>21,630</b>
<b>70030322 CTHS ROAD CONSTRUCTION</b>									
526100 CTHS ROAD CONSTRUCTION	1,558,865	2,429,731	1,128,451	43,241	2,000,000	2,015,000	2,015,000	2,020,000	5,000
<b>TOTAL CTHS ROAD CONSTRUCTION</b>	<b>1,558,865</b>	<b>2,429,731</b>	<b>1,128,451</b>	<b>43,241</b>	<b>2,000,000</b>	<b>2,015,000</b>	<b>2,015,000</b>	<b>2,020,000</b>	<b>5,000</b>
<b>70030323 CTHS BRIDGE CONSTRUCTION</b>									
526100 CTHS BRIDGE CONSTRUCTION	364,144	67,152	187,466	64,227	100,828	100,828	100,828	100,000	-828
<b>TOTAL CTHS BRIDGE CONSTRUCTION</b>	<b>364,144</b>	<b>67,152</b>	<b>187,466</b>	<b>64,227</b>	<b>100,828</b>	<b>100,828</b>	<b>100,828</b>	<b>100,000</b>	<b>-828</b>
<b>70030325 STHS MAINTENANCE</b>									
526100 STHS MAINTENANCE	2,022,504	2,596,763	2,438,389	1,585,295	2,524,760	2,524,760	2,524,760	2,524,760	0
<b>TOTAL STHS MAINTENANCE</b>	<b>2,022,504</b>	<b>2,596,763</b>	<b>2,438,389</b>	<b>1,585,295</b>	<b>2,524,760</b>	<b>2,524,760</b>	<b>2,524,760</b>	<b>2,524,760</b>	<b>0</b>



Fund: HIGHWAY	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
Department: HIGHWAY	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
<b>70030326 STHS ROAD/BRIDGE CONSTRUCTION</b>									
526100 STHS ROAD/BRIDGE CONSTRUCTION	160,023	210,109	394,610	88,121	226,760	226,760	226,760	226,760	0
<b>TOTAL STHS ROAD/BRIDGE CONSTRUCTION</b>	<b>160,023</b>	<b>210,109</b>	<b>394,610</b>	<b>88,121</b>	<b>226,760</b>	<b>226,760</b>	<b>226,760</b>	<b>226,760</b>	<b>0</b>
<b>70030327 STHS OTHER SERVICES</b>									
526100 STHS OTHER SERVICES	150,290	172,496	211,510	68,240	175,026	175,026	175,026	175,026	0
<b>TOTAL STHS OTHER SERVICES</b>	<b>150,290</b>	<b>172,496</b>	<b>211,510</b>	<b>68,240</b>	<b>175,026</b>	<b>175,026</b>	<b>175,026</b>	<b>175,026</b>	<b>0</b>
<b>70030330 OTHER LOCAL GOVERNMENT ROADS</b>									
526100 OTHER LOCAL GOVERNMENT ROADS	1,298,754	1,354,423	1,471,708	574,820	1,239,117	1,239,117	1,239,117	1,318,780	79,663
<b>TOTAL OTHER LOCAL GOVERNMENT ROADS</b>	<b>1,298,754</b>	<b>1,354,423</b>	<b>1,471,708</b>	<b>574,820</b>	<b>1,239,117</b>	<b>1,239,117</b>	<b>1,239,117</b>	<b>1,318,780</b>	<b>79,663</b>
<b>70030331 LOCAL DEPARTMENTS</b>									
526100 LOCAL DEPARTMENTS	122,121	159,698	436,699	503,569	141,025	141,025	141,025	125,000	-16,025
<b>TOTAL LOCAL DEPARTMENTS</b>	<b>122,121</b>	<b>159,698</b>	<b>436,699</b>	<b>503,569</b>	<b>141,025</b>	<b>141,025</b>	<b>141,025</b>	<b>125,000</b>	<b>-16,025</b>
<b>70030332 NON-GOVERNMENTAL CUSTOMERS</b>									
524000 MISCELLANEOUS EXPENSES	0	0	0	0	0	0	0	0	0
526100 NON-GOVERNMENT CUSTOMERS	15,027	5,708	5,754	5,946	10,000	10,000	10,000	10,000	0
<b>TOTAL NON-GOVERNMENTAL CUSTOMERS</b>	<b>15,027</b>	<b>5,708</b>	<b>5,754</b>	<b>5,946</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>70030800 DEBT SERVICE</b>									
561000 PRINCIPAL REDEMPTION	0	0	0	0	1,835,000	1,835,000	1,835,000	1,890,000	55,000
562000 INTEREST EXPENSE	0	1,022,740	1,335,432	649,250	1,285,238	1,285,238	1,285,238	1,228,950	-56,288
563000 DEBT ISSUANCE COSTS	0	295,780	0	0	0	0	0	0	0
564000 DEBT PREMIUM AMORTIZATION	0	-32,164	-42,885	-21,443	-42,885	-42,885	-42,885	-42,885	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>1,286,356</b>	<b>1,292,547</b>	<b>627,808</b>	<b>3,077,353</b>	<b>3,077,353</b>	<b>3,077,353</b>	<b>3,076,065</b>	<b>-1,288</b>
<b>70030900 TRANSFERS TO OTHER FUNDS</b>									
591000 TRANSFER TO GENERAL FUND	3,649	78,688	14,788	160,248	150,000	150,000	150,000	150,000	0
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>3,649</b>	<b>78,688</b>	<b>14,788</b>	<b>160,248</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-10,602,539</b>	<b>-13,160,073</b>	<b>-16,230,059</b>	<b>-7,596,097</b>	<b>-20,468,940</b>	<b>-20,483,940</b>	<b>-19,483,940</b>	<b>-15,531,207</b>	<b>-4,952,733</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>10,512,839</b>	<b>13,046,614</b>	<b>13,198,522</b>	<b>5,600,440</b>	<b>20,468,940</b>	<b>20,483,940</b>	<b>20,483,940</b>	<b>15,531,207</b>	<b>-4,952,733</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-89,700</b>	<b>-113,459</b>	<b>-3,031,537</b>	<b>-1,995,658</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	

## 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

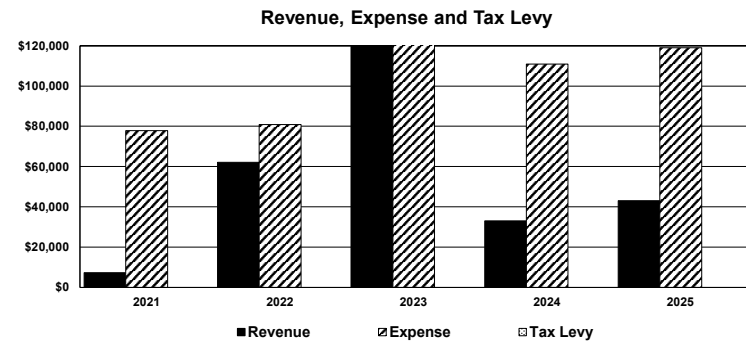
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>LANDFILL REMEDIATION FUND</b>											
<u>Revenues</u>											
Interest	7,273	62,149	237,874	33,000	190,000	43,000	10,000	30.30%	None	0	0
Use of Fund Balance	70,631	18,651	0	77,925	0	75,925	(2,000)	-2.57%			
<b>Total Revenues</b>	<b>77,904</b>	<b>80,799</b>	<b>237,874</b>	<b>110,925</b>	<b>190,000</b>	<b>118,925</b>	<b>8,000</b>	<b>7.21%</b>	2025 Total	0	0
<u>Expenses</u>											
Supplies & Services	77,904	80,799	102,303	110,925	114,925	118,925	8,000	7.21%	2026	0	0
Addition to Fund Balance	0	0	135,570	0	75,075	0	0	0.00%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Expenses</b>	<b>77,904</b>	<b>80,799</b>	<b>237,873</b>	<b>110,925</b>	<b>190,000</b>	<b>118,925</b>	<b>8,000</b>	<b>7.21%</b>			
Beginning of Year Fund Balance	4,842,429	4,771,798	4,753,147		4,888,717	4,963,792					
End of Year Fund Balance	4,771,798	4,753,147	4,888,717		4,888,717	4,887,867					

**2025 Highlights & Issues on the Horizon**

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

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 is updated periodically.



<b>Fund: LANDFILL REMEDIATION</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: SOLID WASTE SITE</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>25060 LANDFILL REMEDIATION REVENUE</b>									
481160 INTEREST LANDFILL REMEDIATION	-6,191	-34,461	-151,097	-86,393	-15,000	-15,000	-122,000	-25,000	10,000
481400 INTEREST ON LNG TRM CR INVEST	-1,082	-27,688	-86,777	-48,159	-18,000	-18,000	-68,000	-18,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	-77,925	-77,925	0	-75,925	-2,000
<b>TOTAL LANDFILL REMEDIATION REVENUE</b>	<b>-7,273</b>	<b>-62,149</b>	<b>-237,874</b>	<b>-134,552</b>	<b>-110,925</b>	<b>-110,925</b>	<b>-190,000</b>	<b>-118,925</b>	<b>8,000</b>
<b>25060372 LANDFILL REMEDIATION OLD</b>									
520900 CONTRACTED SERVICES	20,623	17,737	23,312	4,918	23,000	23,000	23,000	23,000	0
522900 UTILITIES	1,252	1,418	1,424	626	2,200	2,200	2,200	2,200	0
523100 GROUNDWATER MONITORING	4,349	7,360	6,595	6,098	12,000	12,000	14,000	13,000	1,000
530500 LICENSES AND PERMITS	115	115	115	0	115	115	115	115	0
535000 REPAIRS AND MAINTENANCE	59	1	0	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	131	135	140	146	160	160	160	160	0
<b>TOTAL LANDFILL REMEDIATION OLD</b>	<b>26,530</b>	<b>26,766</b>	<b>31,586</b>	<b>11,787</b>	<b>39,475</b>	<b>39,475</b>	<b>41,475</b>	<b>40,475</b>	<b>1,000</b>
<b>25060373 LANDFILL REMEDIATION NEW</b>									
520900 CONTRACTED SERVICES	33,242	35,549	53,492	13,448	45,000	45,000	45,000	50,000	5,000
522100 WATER TREATMENT/TESTING	1,546	1,642	1,507	693	2,100	2,100	2,100	2,100	0
522900 UTILITIES	1,252	1,452	1,845	626	2,200	2,200	2,200	2,200	0
523100 GROUNDWATER MONITORING	14,655	15,199	12,248	11,325	20,000	20,000	22,000	22,000	2,000
535000 REPAIRS AND MAINTENANCE	549	57	1,485	0	2,000	2,000	2,000	2,000	0
551000 INSURANCE	131	135	140	146	150	150	150	150	0
<b>TOTAL LANDFILL REMEDIATION NEW</b>	<b>51,374</b>	<b>54,034</b>	<b>70,717</b>	<b>26,237</b>	<b>71,450</b>	<b>71,450</b>	<b>73,450</b>	<b>78,450</b>	<b>7,000</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-7,273</b>	<b>-62,149</b>	<b>-237,874</b>	<b>-134,552</b>	<b>-110,925</b>	<b>-110,925</b>	<b>-190,000</b>	<b>-118,925</b>	<b>8,000</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>77,904</b>	<b>80,799</b>	<b>102,303</b>	<b>38,024</b>	<b>110,925</b>	<b>110,925</b>	<b>114,925</b>	<b>118,925</b>	<b>8,000</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>70,631</b>	<b>18,651</b>	<b>-135,570</b>	<b>-96,528</b>	<b>0</b>	<b>0</b>	<b>-75,075</b>	<b>0</b>	

# Health & Human Services

This category includes general health, mental health, consumer protection services, health inspections, animal and insect control, social service programs, income maintenance programs, elderly programs, nursing homes, and health clinics.

## FUNCTIONAL AREA MISSION STATEMENT

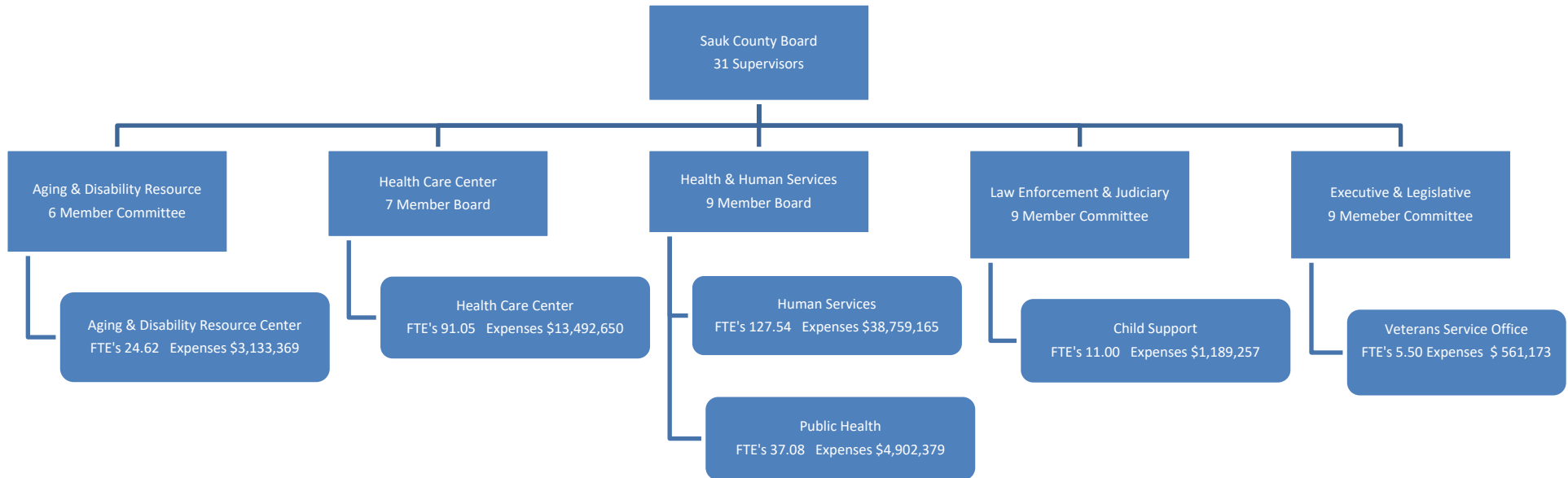
To improve and enhance service delivery provided ensuring collaborative, cost-effective service. The supportive services functional group will act as the driving force to empower each department to look at routine processes and identify opportunities for improvement within the individual departments and across the five departments.

## FUNCTIONAL AREA VISION STATEMENT

The ability to move clients effortlessly through the continuum of care, while providing quality services in a cost-efficient manner with adequate funding. Create a collaborative internal culture that builds trust, encourages positive energy, shows compassion, creates stability, and expresses hope for the future to enhance productivity.

## ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

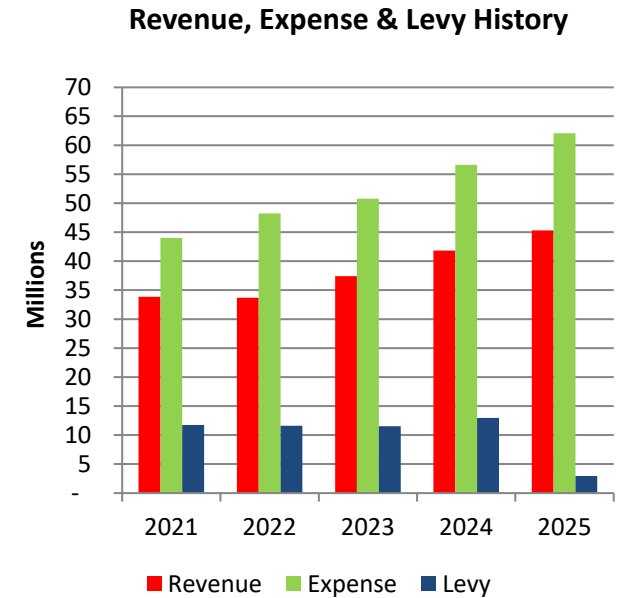
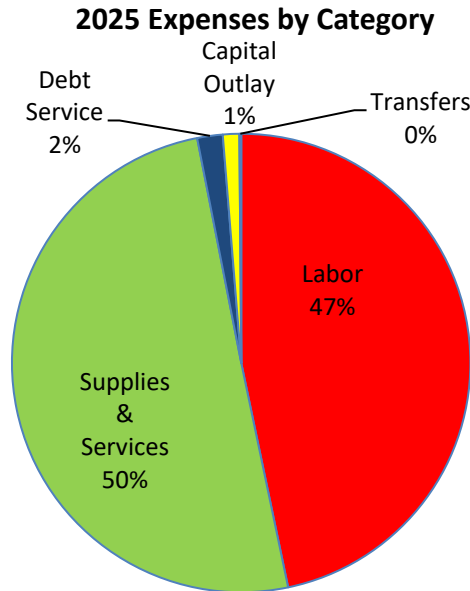
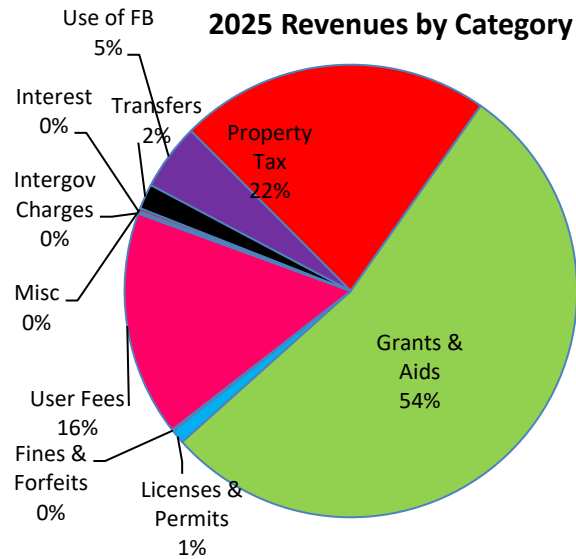
Fiscally responsible / essential services  
 Promote safe community  
 Encourages economic development  
 Development of cultural, social, and community values that enhance human dignity  
 Stewardship of natural resources



# Health & Human Services

## Significant Changes in the Health & Human Services Function for 2025

- The Health Care Center continues to implement efficiencies in staffing, as well as recognize the severe difficulties in recruiting and retaining staff at all levels. The staff full-time equivalents were reduced in 2023 by 22.04 and in 2024 by 7.42 and in 2025 by 2.40. Decreases related to these position reductions over the two years total \$1.25 million. Conversely, the budget for contracted nursing staff has increased \$2.17 million since 2023. Resident census is budgeted at 52 throughout 2025 compared to 82 bed capacity. 2025 revenues were budgeted based on an increase in Medical Assistance \$707,606.
- Human Services continues to have a high need for out of home placements coupled with a shortage of beds and often no funding mechanisms. Human Services continues to make best use of their resources and grant funding to serve consumers with complex needs while juggling increasing costs and more staff time.
- Justice, Diversion and Support Department, previously in General Government Administration was merged into the Human Services Department in 2023 to make best use of resources for the populations served.
- To better manage programs for optimal health and well-being of Sauk County, Environment Health and Women, Infants & Children departments were combined in 2023 into the Public Health Department.
- 2025 Includes budgeted use of Opioid Settlement funds for abatement purposes in Human Services \$86,626 and Public Health \$108,738.



# 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%

# Aging & Disability Resource Center

Oversight Committee: **Aging & Disability Resource**

**Director**

1.00 FTE

**Deputy Director**

1.00 FTE

**Accountant/Transportation Supervisor**

1.00 FTE

**ADRC Resource Specialist**

5.80 FTE

**Nutrition Program Supervisor**

1.00 FTE

**Transportation Program Coordinator**

1.00 FTE

**Office Assistant**

1.00 FTE

**Elder Benefit Specialist**

2.00 FTE

**Meals Coordinator**

3.05 FTE

**Driver**

3.06 FTE

**Disability Benefits Specialist**

1.00 FTE

**Aging Programs Supervisor**

1.00 FTE

**Program Assistant - Transportation**

0.74 FTE

**Dementia Care/Independent Living Specialist**

0.72 FTE

**Volunteer Coordinator**

1.00 FTE

**Independent Living Specialist**

0.25 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.34	0.50	0.41	0.53	-0.63
FTE Balance	23.81	24.31	24.72	25.25	24.62

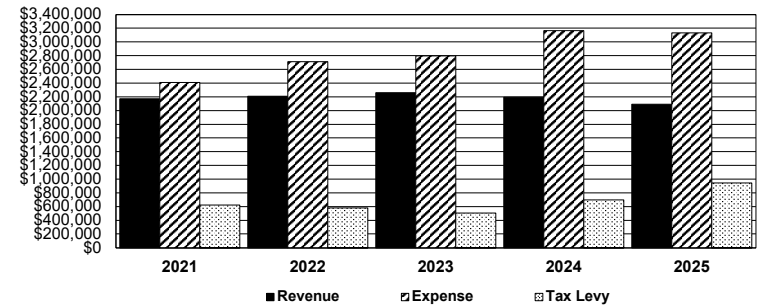
	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	Estimated Year End Actual as of August 2024	2025 Budget	\$ Change from 2024 Amended to 2025 Budget	% Change from 2024 Amended to 2025 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
<b>AGING &amp; DISABILITY RESOURCE CENTER</b>											
<u>Revenues</u>											
Tax Levy	624,427	582,014	505,949	697,342	697,342	941,791	244,449	35.05%	None	0	0
Grants & Aids	1,814,253	1,758,258	1,696,022	1,737,357	1,898,650	1,612,978	(124,379)	-7.16%			
User Fees	252,972	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	0.00%			
Donations	96,503	90,369	120,425	91,250	93,988	106,700	15,450	16.93%			
Interest	39	33	44	0	0	0	0	0.00%	2026	34,000	0
Miscellaneous	5,232	0	4,127	0	5,774	0	(5,774)	0.00%	2027	35,000	0
Use of Fund Balance	0	0	26,994	273,801	132,397	100,000	(173,801)	-63.48%	2028	45,000	0
									2029	70,000	0
<b>Total Revenues</b>	<b>2,793,426</b>	<b>2,790,300</b>	<b>2,794,478</b>	<b>3,165,750</b>	<b>3,197,151</b>	<b>3,133,369</b>	<b>(63,782)</b>	<b>-1.99%</b>			
<u>Expenses</u>											
Labor	1,291,567	1,387,631	1,469,028	1,715,155	1,685,422	1,752,049	66,627	3.96%			
Labor Benefits	457,269	472,630	501,982	582,556	633,865	660,333	27,468	4.33%			
Supplies & Services	609,572	693,164	823,468	775,799	756,140	720,987	(29,659)	-3.91%			
Capital Outlay	52,376	157,931	0	92,240	121,724	0	(121,724)	-100.00%			
Addition to Fund Balance	382,642	78,944	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>2,793,426</b>	<b>2,790,300</b>	<b>2,794,478</b>	<b>3,165,750</b>	<b>3,197,151</b>	<b>3,133,369</b>	<b>(63,782)</b>	<b>-1.99%</b>			
Beginning of Year Fund Balance	1,043,571	1,426,213	1,505,157		1,478,163	1,345,766					
End of Year Fund Balance	1,426,213	1,505,157	1,478,163		1,345,766	1,245,766					

**2025 Highlights & Issues on the Horizon**

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. The cost is about \$35,000 to continue.

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. 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.

**Revenue, Expense and Tax Levy**



<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>20054 AGING &amp; DISABILITY RESRCE REV</b>									
411100 GENERAL PROPERTY TAXES	-624,427	-582,014	-505,949	-348,671	-697,342	-697,342	-697,342	-941,791	244,449
422160 HO-CHUNK GAMING GRANT	0	-15,500	-15,500	-15,500	-15,500	-15,500	-15,500	-15,500	0
424180 SPECIAL GRANT	-1,985	-1,500	0	0	0	0	0	0	0
424182 MIPPA	-4,042	-5,678	-3,025	-4,230	0	0	-4,230	0	0
424502 AGING & DISABIL RESOURCE CENTE	-692,815	-670,182	-663,564	-65,487	-650,000	-650,000	-350,000	-350,000	-300,000
424503 ADRC REGIONAL LIVING WELL GRNT	-12,990	-16,800	0	0	0	0	0	0	0
424504 ADRC REGIONAL FUNDS DBS	-200,574	-215,470	-216,305	-21,046	-180,000	-180,000	-180,000	-110,422	-69,578
424507 DHS INDEPNDT LIVNG SPEC PROJ	0	0	-55,595	-27,452	-120,000	-144,044	-120,000	-24,000	-120,044
425590 IIIB REVENUE CONTROL	-116,412	-61,729	-59,127	0	-59,127	-59,127	-59,127	-56,000	-3,127
425630 IIID SUPP HOME CARE	-6,721	-5,208	-6,023	-1,844	-9,760	-9,760	-9,760	-6,000	-3,760
425642 ELDERLY BENFIT SPEC-OCI REV	0	-6,461	-10,209	-6,778	0	0	-6,779	0	0
425645 ADRC REGION ELDER BEN SPEC	-81,082	-77,139	-89,430	0	0	0	0	0	0
425646 ADRC DBS MA REVENUE	0	0	0	-14,938	0	0	-95,000	-95,000	95,000
425647 ADRC I & A MA REVENUE	0	0	0	-42,624	0	0	-350,000	-350,000	350,000
425650 STATE BENEFIT SPECIALIST	0	0	0	-13,783	-28,000	-28,000	-28,000	-28,000	0
425651 STATE BENEFIT SPEC-FED MTCH	0	0	0	-11,361	-50,000	-50,000	-50,000	-50,000	0
425655 STATE HLTH INS ASST PROGRAM	-7,751	-4,578	0	-4,864	-4,228	-4,228	-4,864	-4,228	0
425665 IIIC-1,IIIC-2 STIMULUS	-92,270	-114,044	-3,637	1,543	0	0	-4,018	0	0
425700 IIIC-1 CONGREGATE NUTRITION	-10	-158,637	-156,697	0	-125,358	-125,358	-125,358	-156,000	30,642
425750 NSIP CONG NUTRITION	-19,968	0	0	0	0	0	0	0	0
425760 STATE PHARM ASST PROG	0	-1,773	0	0	-4,581	-4,581	-4,581	-4,580	-1
425762 STATE PHARM ASST-FED MTCH	0	-365	0	0	-2,000	-2,000	-2,000	-2,000	0
425820 IIIC-2 HOME DELIVERED MEALS	-249,399	-52,033	-66,927	0	-93,679	-93,679	-93,679	-66,000	-27,679
425850 NSIP HOME DEL MEALS	-7,242	-34,968	-39,048	0	-35,000	-35,000	-35,000	-7,500	-27,500
425860 SCSP HOME DEL TRANSPORT	0	-7,587	0	0	-7,500	-7,500	-7,500	0	-7,500
425880 III-E PROGRAM REVENUES	-42,908	-30,961	-31,257	-699	-41,332	-41,332	-41,332	-40,000	-1,332
425950 TRANSPORTATION GRANT	-180,027	-176,756	-174,748	-180,363	-174,748	-174,748	-180,363	-174,748	0
425953 VETS TRANSPORTATION GRANT	-2,405	-3,151	0	-4,934	-2,500	-2,500	-4,934	-3,000	500
425955 53.10 TRANSPORTATION GRANT	-95,652	-35,157	-104,310	-46,113	-70,000	-70,000	-86,625	-70,000	0
425958 STEPPING ON (W INST HEALTH AG)	0	-280	-620	0	0	0	0	0	0
425959 DEMENTIA CARE	0	-62,301	0	0	-40,000	-40,000	-40,000	0	-40,000
455640 FAMILY CARE NUTRITION	-67,622	-57,884	-77,459	-24,663	-66,000	-66,000	-66,000	-55,000	-11,000
455641 FAMILY CARE TRANSPORTATION	-132,110	-249,952	-309,627	-132,890	-255,000	-255,000	-255,000	-270,000	15,000
466300 HOME DELIVERED REVENUE	0	-20	-289	-1,624	0	0	-2,000	0	0
466310 BUS FARES-SHOPPING/GROCERY	-360	-624	-920	-685	-1,000	-1,000	-1,000	-1,400	400
466320 FUN DAY TRAVELS	-214	-1,799	-1,630	-1,608	-1,000	-1,000	-2,000	-2,500	1,500
466330 TAXI SUBSIDY FEES	-16,377	-18,198	-18,852	-9,880	-15,000	-15,000	-15,000	-18,000	3,000
466350 VOLUNTEER DRIVER REVENUE	-36,290	-31,052	-32,062	-13,904	-28,000	-28,000	-28,000	-25,000	-3,000
466351 VOLUNTEER DRIVER REV VETERANS	0	-98	-79	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-39	-33	-44	-33	0	0	0	0	0

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	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>20054 AGING &amp; DISABILITY RESRCE REV</b>									
483600 SALE OF COUNTY OWNED PROPERTY	-5,232	0	0	0	0	0	0	0	0
485120 DONATIONS ADDLIFE TODAY!	-835	-640	-730	-20	0	0	-20	0	0
485140 DONATIONS ELDER BENEFIT SPEC	-150	-160	-5	-255	-250	-250	-260	-50	-200
485150 DONATIONS TRANSPORTATION	-916	-876	-1,122	-49	-1,500	-1,500	-1,500	-1,100	-400
485200 DONATIONS CONGREGATE PROGRAM	-9,201	-19,081	-36,617	-12,888	-24,000	-24,000	-24,000	-30,000	6,000
485210 DONATIONS - AGING PROGRAMS	-230	-50	-150	-275	0	0	-275	0	0
485300 DONATIONS HOME DELIVERED PROG	-84,813	-68,906	-80,193	-31,030	-65,000	-65,000	-65,000	-75,000	10,000
485400 DONATIONS - PREVENTION	0	0	-1,483	-1,873	-150	-150	-2,583	-150	0
485500 DONATIONS - ADRC	-167	-399	-105	0	-250	-250	-250	-300	50
485600 DONATIONS - CAREGIVER	-191	-257	-20	-50	-100	-100	-100	-100	0
486200 INSURANCE RECOVERY-VEHICLES	0	0	0	-5,774	0	0	-5,774	0	0
486300 INSURANCE RECOVERIES	0	0	-4,126	0	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-46,500	-46,500	0	0	-46,500
493480 CONTINUING APPROP CONGREGATE	0	0	0	0	0	-30,405	0	0	-30,405
493520 USE OF VAN TRUST	0	0	0	0	0	-92,240	0	0	-92,240
493590 CONT APPROP - ADRC	0	0	0	0	-104,656	-104,656	0	-100,000	-4,656
<b>TOTAL AGING &amp; DISABILITY RESRCE REV</b>	<b>-2,793,425</b>	<b>-2,790,299</b>	<b>-2,767,483</b>	<b>-1,046,645</b>	<b>-3,019,061</b>	<b>-3,165,750</b>	<b>-3,064,754</b>	<b>-3,133,369</b>	<b>-32,381</b>
<b>20054459 AGING DISABILITY RESOURCE CNTR</b>									
511100 SALARIES PERMANENT REGULAR	417,788	459,455	582,015	336,306	713,770	730,962	683,897	710,023	-20,939
511900 LONGEVITY-FULL TIME	1,054	1,269	1,394	0	1,574	1,574	1,574	1,845	271
512100 WAGES-PART TIME	60,479	43,319	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	70	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	34,367	36,037	42,331	24,581	54,839	56,154	62,151	54,572	-1,582
514200 RETIREMENT-COUNTY SHARE	32,335	32,740	39,578	23,122	49,359	50,545	56,223	49,474	-1,071
514400 HEALTH INSURANCE COUNTY SHARE	98,863	112,183	103,151	56,864	120,336	124,486	146,108	137,129	12,643
514500 LIFE INSURANCE COUNTY SHARE	207	227	306	125	317	317	337	323	6
514600 WORKERS COMPENSATION	7,724	7,597	4,687	3,594	8,370	8,571	9,036	7,333	-1,238
515800 PER DIEM COMMITTEE	600	300	1,200	600	1,500	1,500	1,500	1,500	0
520900 CONTRACTED SERVICES	0	20,000	0	0	0	0	0	0	0
521800 PURCHASED SERVICES	5,398	81	898	1,889	1,500	1,500	2,000	2,000	500
522500 TELEPHONE	5,106	4,229	3,671	1,408	4,200	4,200	5,050	2,500	-1,700
531100 POSTAGE AND BOX RENT	2,553	2,552	1,957	2,345	3,500	3,500	5,300	5,000	1,500
531200 OFFICE SUPPLIES AND EXPENSE	1,430	2,270	2,302	1,531	3,000	3,000	3,470	2,400	-600
531800 MIS DEPARTMENT CHARGEBACKS	18,861	20,586	21,781	18,677	20,607	20,607	32,752	17,244	-3,363
532200 SUBSCRIPTIONS	117	117	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	250	75	75	75	200	200	200	200	0
532800 TRAINING AND INSERVICE	784	421	1,558	1,240	2,000	2,000	2,000	2,000	0
532900 OTHER PUBLICATIONS	4,737	3,988	4,116	1,015	4,500	4,500	4,500	2,500	-2,000
533200 MILEAGE	1,410	2,020	1,943	622	3,000	3,000	2,000	2,500	-500

<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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 Amended To</b>	<b>2024 To 2025</b>
<b>20054459 AGING DISABILITY RESOURCE CNTR</b>									
533500 MEALS AND LODGING	140	40	201	865	350	350	900	1,000	650
534000 OPERATING/MEETING SUPPLIES	1,715	198	807	136	500	500	500	850	350
534900 PROJECT SUPPLIES	-20	0	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	574	781	399	1,500	1,500	1,500	1,500	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	36	223	5,882	250	250	5,882	500	250
537900 LICENSE/CERTIFICATION RENEWALS	362	0	52	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	500	500	500	500	0
551900 INSURANCE-GENERAL LIABILITY	2,433	2,078	1,919	2,989	2,200	2,200	2,200	2,200	0
559400 INDIRECT COSTS	17,802	2,255	54,061	0	14,290	14,290	14,290	14,290	0
581900 CAPITAL OUTLAY	0	58,881	0	0	0	0	0	0	0
<b>TOTAL AGING DISABILITY RESOURCE CNTR</b>	<b>716,564</b>	<b>813,528</b>	<b>871,007</b>	<b>484,266</b>	<b>1,012,162</b>	<b>1,036,206</b>	<b>1,043,869</b>	<b>1,019,383</b>	<b>-16,823</b>
<b>20054462 TRANSPORTATION</b>									
511100 SALARIES PERMANENT REGULAR	122,113	162,758	236,508	134,264	272,815	272,815	272,815	287,417	14,602
511200 SALARIES-PERMANENT-OVERTIME	0	154	666	140	0	0	200	0	0
511900 LONGEVITY-FULL TIME	230	126	141	0	156	156	156	171	15
512100 WAGES-PART TIME	93,135	65,674	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	30	53	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	15,608	16,770	17,266	9,918	20,913	20,913	20,913	22,031	1,118
514200 RETIREMENT-COUNTY SHARE	12,623	13,198	15,540	7,548	14,509	14,509	14,509	15,387	878
514400 HEALTH INSURANCE COUNTY SHARE	36,470	35,309	34,571	21,858	38,448	38,448	38,448	63,934	25,486
514500 LIFE INSURANCE COUNTY SHARE	68	51	40	19	40	40	40	110	70
514600 WORKERS COMPENSATION	2,083	2,208	1,410	1,065	3,099	3,099	3,099	2,913	-186
514800 UNEMPLOYMENT	2,761	-16,068	803	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	525	150	0	0	400	400	400	400	0
521800 PURCHASED SERVICES	647	695	948	1,390	500	500	1,500	1,500	1,000
522500 TELEPHONE	2,395	3,378	3,342	1,607	2,400	2,400	4,000	3,600	1,200
531100 POSTAGE AND BOX RENT	2,688	2,642	2,587	1,872	2,600	2,600	3,700	3,500	900
531200 OFFICE SUPPLIES AND EXPENSE	1,193	1,265	1,281	459	1,300	1,300	1,300	1,300	0
531800 MIS DEPARTMENT CHARGEBACKS	6,370	10,024	9,985	1,176	13,253	13,253	13,253	10,664	-2,589
532100 PUBLICATION OF LEGAL NOTICES	48	69	0	0	50	50	50	50	0
532200 SUBSCRIPTIONS	64	64	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	0	0	0	0	50	50	50	50	0
532800 TRAINING AND INSERVICE	29	750	0	0	500	500	500	500	0
532900 OTHER PUBLICATIONS	2,895	2,547	2,429	538	2,500	2,500	2,500	1,500	-1,000
533200 MILEAGE	740	151	91	235	200	200	400	400	200
533500 MEALS AND LODGING	245	0	6	46	50	50	150	100	50
533901 TRANSPORTATION - TAXI	37,375	30,500	40,405	25,500	30,000	30,000	30,000	40,000	10,000
533902 VOLUNTEER DRIVERS	77,189	140,983	136,593	39,749	115,000	115,000	110,000	85,000	-30,000
533903 TRANSPORTATION - VETERANS	2,716	2,377	4,826	1,848	4,000	4,000	5,300	4,900	900

<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>20054462 TRANSPORTATION</b>									
533904 VOLUNTEER DRIVER MEALS	363	627	372	117	750	750	750	300	-450
534000 OPERATING/MEETING SUPPLIES	992	871	1,067	442	1,000	1,000	1,000	1,100	100
535100 VEHICLE FUEL	9,710	17,610	22,229	12,153	21,000	21,000	24,000	30,000	9,000
535200 VEHICLE MAINTENANCE AND REPAIR	17,955	4,272	17,140	4,754	10,000	10,000	10,000	15,000	5,000
551200 INSURANCE-VEHICLE LIABILITY	6,377	7,758	10,696	13,272	8,000	8,000	8,000	11,000	3,000
551900 INSURANCE-GENERAL LIABILITY	2,077	1,655	1,531	2,044	1,700	1,700	1,700	1,700	0
552400 INSURANCE-VOLUNTEERS	94	84	72	84	150	150	150	200	50
581900 CAPITAL OUTLAY	52,376	58,240	0	120,024	0	92,240	121,724	0	-92,240
<b>TOTAL TRANSPORTATION</b>	<b>510,183</b>	<b>566,941</b>	<b>562,546</b>	<b>402,121</b>	<b>565,383</b>	<b>657,623</b>	<b>690,607</b>	<b>604,727</b>	<b>-52,896</b>
<b>20054464 CONGREGATE NUTRITION MEALS</b>									
511100 SALARIES PERMANENT REGULAR	54,249	99,639	109,208	55,349	87,536	87,536	111,525	92,215	4,679
511900 LONGEVITY-FULL TIME	21	62	77	0	92	92	92	107	15
512100 WAGES-PART TIME	51,160	14,648	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,723	8,314	7,746	3,842	6,704	6,704	8,532	7,063	359
514200 RETIREMENT-COUNTY SHARE	4,879	5,439	5,876	3,262	5,816	5,816	7,410	6,179	363
514400 HEALTH INSURANCE COUNTY SHARE	18,405	20,564	21,780	12,972	20,268	20,268	26,352	27,887	7,619
514500 LIFE INSURANCE COUNTY SHARE	38	49	60	24	48	48	48	54	6
514600 WORKERS COMPENSATION	936	868	438	329	506	506	506	876	370
514800 UNEMPLOYMENT	0	-813	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	0	0	600	150	0	0	750	0	0
520900 CONTRACTED SERVICES	58,115	79,681	69,164	29,407	78,800	78,800	78,800	78,800	0
521800 PURCHASED SERVICES	369	299	588	852	500	500	1,500	1,500	1,000
522500 TELEPHONE	383	776	289	189	300	300	470	300	0
531100 POSTAGE AND BOX RENT	0	0	0	211	200	200	500	500	300
531200 OFFICE SUPPLIES AND EXPENSE	895	877	216	117	500	500	500	500	0
531400 SMALL EQUIPMENT	458	3,324	0	0	1,000	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	2,220	1,405	2,519	652	1,725	1,725	1,725	1,830	105
532100 PUBLICATION OF LEGAL NOTICES	0	22	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	28	28	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	200	44	62	18	130	130	130	100	-30
532800 TRAINING AND INSERVICE	13	208	87	38	250	250	250	250	0
532900 OTHER PUBLICATIONS	1,287	1,132	675	149	900	900	650	500	-400
533200 MILEAGE	7,879	5,992	2,898	50	680	680	500	1,350	670
533500 MEALS AND LODGING	0	0	89	5	100	100	50	100	0
534000 OPERATING/MEETING SUPPLIES	2,266	4,217	2,935	1,116	6,600	6,600	3,500	3,000	-3,600
534300 FOOD	988	2,313	2,949	847	3,000	3,000	3,000	3,000	0
534900 PROJECT SUPPLIES	0	18	0	0	800	800	800	0	-800
535100 VEHICLE FUEL / OIL	1,073	1,515	538	240	0	0	500	600	600
535200 VEHICLE MAINTENANCE AND REPAIR	172	551	56	0	0	0	0	75	75



<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>20054464 CONGREGATE NUTRITION MEALS</b>									
539800 EQUIPMENT LEASE	2,015	1,935	1,063	284	1,200	1,200	1,200	1,200	0
551900 INSURANCE-GENERAL LIABILITY	928	737	663	574	300	300	300	700	400
552400 INSURANCE-VOLUNTEERS	0	0	0	0	0	0	0	150	150
553200 RENTS & UTILITIES	1,925	2,612	1,028	1,024	1,300	1,300	2,400	2,000	700
581900 CAPITAL OUTLAY	0	20,395	0	0	0	0	0	0	0
<b>TOTAL CONGREGATE NUTRITION MEALS</b>	<b>218,624</b>	<b>276,852</b>	<b>231,604</b>	<b>111,699</b>	<b>219,255</b>	<b>219,255</b>	<b>252,990</b>	<b>231,836</b>	<b>12,581</b>
<b>20054465 HOME DELIVERED MEALS</b>									
511100 SALARIES PERMANENT REGULAR	55,711	108,432	115,390	64,512	162,068	162,068	130,000	170,773	8,705
511900 LONGEVITY-FULL TIME	27	68	85	0	102	102	102	119	17
512100 WAGES-PART TIME	52,862	8,612	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	8,021	8,659	8,272	4,539	12,406	12,406	9,945	13,073	667
514200 RETIREMENT-COUNTY SHARE	5,899	6,729	7,214	4,244	10,371	10,371	8,400	11,034	663
514400 HEALTH INSURANCE COUNTY SHARE	20,437	22,078	26,353	16,615	32,059	32,059	32,059	50,226	18,167
514500 LIFE INSURANCE COUNTY SHARE	40	54	68	27	66	66	66	80	14
514600 WORKERS COMPENSATION	962	952	463	396	1,243	1,243	1,243	1,636	393
514800 UNEMPLOYMENT	0	-837	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	122,789	121,556	191,065	77,218	214,000	244,405	175,573	180,000	-64,405
521800 PURCHASED SERVICES	6,327	1,950	2,918	2,305	1,750	1,750	4,580	4,000	2,250
522500 TELEPHONE	1,930	3,026	2,630	897	1,500	1,500	2,200	1,500	0
524600 SERVICE FEES	0	1,086	1,231	462	0	0	1,200	0	0
531100 POSTAGE AND BOX RENT	4,648	4,113	4,162	2,550	4,200	4,200	5,000	5,500	1,300
531200 OFFICE SUPPLIES AND EXPENSE	1,811	1,472	835	405	1,800	1,800	1,800	1,500	-300
531400 SMALL EQUIPMENT	2,063	-284	878	0	2,000	2,000	2,000	2,000	0
531800 MIS DEPARTMENT CHARGEBACKS	2,352	1,288	3,151	1,572	3,708	3,708	3,708	4,100	392
532200 SUBSCRIPTIONS	57	57	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	200	470	907	62	445	445	445	500	55
532800 TRAINING AND INSERVICE	25	208	183	38	250	250	250	250	0
532900 OTHER PUBLICATIONS	2,573	2,264	2,564	567	2,926	2,926	2,300	1,500	-1,426
533200 MILEAGE	2,725	688	715	19	2,420	2,420	500	800	-1,620
533500 MEALS AND LODGING	0	0	89	6	300	300	300	200	-100
533902 VOLUNTEER DRIVERS	29,446	26,165	25,012	9,774	25,000	25,000	25,000	27,000	2,000
534000 OPERATING/MEETING SUPPLIES	30,896	29,998	30,649	9,875	26,500	26,500	26,500	28,500	2,000
534300 FOOD	30,569	25,636	32,198	11,690	26,000	26,000	28,000	31,000	5,000
534900 PROJECT SUPPLIES	44	0	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	2,084	3,938	2,502	1,000	3,500	3,500	3,000	2,700	-800
535200 VEHICLE MAINTENANCE AND REPAIR	1,733	4,277	2,790	481	1,000	1,000	1,200	1,000	0
537900 LICENSE/CERTIFICATION RENEWALS	50	0	50	50	0	0	50	0	0
539800 EQUIPMENT LEASE	2,015	2,155	2,251	1,006	3,300	3,300	2,600	2,500	-800
551900 INSURANCE-GENERAL LIABILITY	970	773	835	1,230	1,450	1,450	1,450	1,450	0

<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>20054465 HOME DELIVERED MEALS</b>									
552400 INSURANCE-VOLUNTEERS	0	0	0	0	150	150	150	150	0
553200 RENTS & UTILITIES	5,154	5,605	4,029	3,805	4,700	4,700	8,600	5,000	300
581900 CAPITAL OUTLAY	0	20,415	0	0	0	0	0	0	0
<b>TOTAL HOME DELIVERED MEALS</b>	<b>394,419</b>	<b>411,601</b>	<b>469,487</b>	<b>215,347</b>	<b>545,214</b>	<b>575,619</b>	<b>478,221</b>	<b>548,091</b>	<b>-27,528</b>
<b>20054466 HOME &amp; COMMUNITY BASED SRVCS</b>									
511100 SALARIES PERMANENT REGULAR	38,462	35,280	40,843	20,982	46,717	46,717	44,000	48,832	2,115
511900 LONGEVITY-FULL TIME	36	31	31	0	38	38	38	45	7
512100 WAGES-PART TIME	94	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	2,756	2,486	2,834	1,487	3,577	3,577	3,400	3,739	162
514200 RETIREMENT-COUNTY SHARE	2,596	2,294	2,768	1,448	3,226	3,226	3,036	3,397	171
514400 HEALTH INSURANCE COUNTY SHARE	6,187	6,926	9,835	5,047	10,478	10,478	10,478	11,307	829
514500 LIFE INSURANCE COUNTY SHARE	12	11	9	3	6	6	6	6	0
514600 WORKERS COMPENSATION	135	153	70	37	86	86	86	304	218
521800 PURCHASED SERVICES	3,516	3,011	5,085	1,512	4,600	4,600	6,015	5,100	500
531100 POSTAGE AND BOX RENT	270	2,117	503	311	2,000	2,000	1,000	1,000	-1,000
531200 OFFICE SUPPLIES AND EXPENSE	105	133	95	42	250	250	150	250	0
531800 MIS DEPARTMENT CHARGEBACKS	850	583	303	2	89	89	89	419	330
532100 PUBLICATION OF LEGAL NOTICES	71	0	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	7	7	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	0	44	47	0	0	0	0	50	50
532800 TRAINING AND INSERVICE	122	0	0	0	0	0	0	0	0
532900 OTHER PUBLICATIONS	322	283	270	60	500	500	300	300	-200
533200 MILEAGE	208	196	178	28	250	250	120	300	50
533500 MEALS AND LODGING	0	0	18	11	0	0	50	30	30
534000 OPERATING/MEETING SUPPLIES	0	0	12	25	0	0	50	50	50
551900 INSURANCE-GENERAL LIABILITY	279	223	206	258	225	225	225	225	0
<b>TOTAL HOME &amp; COMMUNITY BASED SRVCS</b>	<b>56,026</b>	<b>53,777</b>	<b>63,106</b>	<b>31,252</b>	<b>72,042</b>	<b>72,042</b>	<b>69,043</b>	<b>75,354</b>	<b>3,312</b>
<b>20054469 STATE BENEFIT SPECIALIST</b>									
511100 SALARIES PERMANENT REGULAR	153,197	159,291	166,139	88,195	186,162	186,162	186,162	194,924	8,762
511900 LONGEVITY-FULL TIME	690	731	752	0	793	793	793	835	42
514100 FICA & MEDICARE TAX	11,238	11,615	12,092	6,408	14,302	14,302	14,302	14,976	674
514200 RETIREMENT-COUNTY SHARE	10,380	10,402	11,339	6,085	12,900	12,900	12,900	13,605	705
514400 HEALTH INSURANCE COUNTY SHARE	37,451	40,090	40,153	21,267	42,533	42,533	42,533	45,894	3,361
514500 LIFE INSURANCE COUNTY SHARE	57	66	88	38	88	88	88	92	4
514600 WORKERS COMPENSATION	2,537	2,471	1,427	1,032	2,187	2,187	2,187	2,016	-171
521800 PURCHASED SERVICES	348	59	224	594	350	350	800	700	350
522500 TELEPHONE	2,839	1,140	1,062	364	1,100	1,100	1,100	1,000	-100
531100 POSTAGE AND BOX RENT	805	550	611	576	600	600	1,200	1,200	600

<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>20054469 STATE BENEFIT SPECIALIST</b>									
531200 OFFICE SUPPLIES AND EXPENSE	473	1,170	1,233	370	1,000	1,000	1,000	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	1,989	659	2,375	2,098	4,437	4,437	4,437	5,698	1,261
532200 SUBSCRIPTIONS	35	35	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	114	117	70	100	100	100	100	0
532800 TRAINING AND INSERVICE	197	330	500	480	400	400	500	1,000	600
532900 OTHER PUBLICATIONS	1,608	1,337	1,237	269	1,400	1,400	1,400	1,200	-200
533200 MILEAGE	64	102	52	32	300	300	100	300	0
533500 MEALS AND LODGING	0	0	2	4	0	0	10	50	50
534000 OPERATING/MEETING SUPPLIES	0	63	0	0	0	0	200	0	0
535100 VEHICLE FUEL / OIL	0	55	158	73	200	200	200	200	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	57	0	0	0	0	75	75
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	50	50	50	50	0
551900 INSURANCE-GENERAL LIABILITY	716	570	527	704	600	600	600	600	0
559400 INDIRECT COSTS	2,772	399	16,218	0	2,400	2,400	2,400	2,400	0
<b>TOTAL STATE BENEFIT SPECIALIST</b>	<b>227,468</b>	<b>231,248</b>	<b>256,360</b>	<b>128,658</b>	<b>271,902</b>	<b>271,902</b>	<b>273,062</b>	<b>287,915</b>	<b>16,013</b>
<b>20054471 DISABILITY BENEFITS</b>									
511100 SALARIES PERMANENT REGULAR	161,909	168,226	172,169	91,259	188,337	188,337	188,337	204,897	16,560
511900 LONGEVITY-FULL TIME	538	580	614	0	655	655	655	697	42
514100 FICA & MEDICARE TAX	11,583	12,083	12,355	6,457	14,458	14,458	14,458	15,728	1,270
514200 RETIREMENT-COUNTY SHARE	10,957	10,981	11,749	6,297	13,040	13,040	13,040	14,289	1,249
514400 HEALTH INSURANCE COUNTY SHARE	38,099	41,458	40,680	21,218	42,533	42,533	42,533	45,894	3,361
514500 LIFE INSURANCE COUNTY SHARE	42	46	51	20	45	45	45	54	9
514600 WORKERS COMPENSATION	2,671	2,607	1,480	1,068	2,211	2,211	2,211	2,118	-93
521800 PURCHASED SERVICES	378	125	183	648	200	200	800	700	500
522500 TELEPHONE	1,433	1,005	903	314	1,200	1,200	800	1,000	-200
531100 POSTAGE AND BOX RENT	411	409	412	549	750	750	1,100	1,200	450
531200 OFFICE SUPPLIES AND EXPENSE	355	920	1,163	213	750	750	700	750	0
531800 MIS DEPARTMENT CHARGEBACKS	1,931	706	2,432	-168	71	71	71	1,464	1,393
532200 SUBSCRIPTIONS	39	39	0	0	0	0	0	0	0
532400 MEMBERSHIP DUES	70	70	70	145	100	100	200	100	0
532800 TRAINING AND INSERVICE	277	0	145	599	300	300	800	1,000	700
532900 OTHER PUBLICATIONS	1,769	1,537	1,462	329	1,600	1,600	1,400	1,200	-400
533200 MILEAGE	167	78	481	14	300	300	300	300	0
533500 MEALS AND LODGING	0	224	55	235	100	100	300	400	300
534000 OPERATING/MEETING SUPPLIES	0	22	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	13	129	30	200	200	100	200	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	57	0	0	0	0	75	75
551200 INSURANCE-VEHICLE LIABILITY	0	0	0	0	50	50	50	50	0
551900 INSURANCE-GENERAL LIABILITY	733	584	540	704	600	600	600	600	0

<b>Fund: AGING &amp; DISABILITY RESOURCE</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: AGING &amp; DISABILITY RESOURCE</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>Amended To</b>	<b>2025</b>
<b>20054471 DISABILITY BENEFITS</b>									
559400 INDIRECT COSTS	5,887	838	17,119	0	5,030	5,030	5,030	5,030	0
<b>TOTAL DISABILITY BENEFITS</b>	<b>239,250</b>	<b>242,552</b>	<b>264,247</b>	<b>129,930</b>	<b>272,530</b>	<b>272,530</b>	<b>273,530</b>	<b>297,746</b>	<b>25,216</b>
<b>20054476 FAMILY CAREGIVER SUPPORT PROGR</b>									
511100 SALARIES PERMANENT REGULAR	20,101	19,771	25,553	13,576	29,131	29,131	29,131	30,845	1,714
511900 LONGEVITY-FULL TIME	9	24	31	0	38	38	38	45	7
514100 FICA & MEDICARE TAX	1,369	1,340	1,707	932	2,231	2,231	2,231	2,363	132
514200 RETIREMENT-COUNTY SHARE	1,356	1,287	1,732	937	2,013	2,013	2,013	2,147	134
514400 HEALTH INSURANCE COUNTY SHARE	5,208	5,326	7,162	3,814	7,664	7,664	7,664	8,269	605
514500 LIFE INSURANCE COUNTY SHARE	5	5	6	3	6	6	6	6	0
514600 WORKERS COMPENSATION	69	77	46	33	76	76	76	293	217
521800 PURCHASED SERVICES	130	38	30	432	200	200	800	2,000	1,800
521801 SUPPLEMENTAL SERVICES	2,281	5,967	5,721	4,543	0	0	8,123	0	0
531100 POSTAGE AND BOX RENT	268	261	376	339	400	400	700	550	150
531200 OFFICE SUPPLIES AND EXPENSE	117	154	114	61	200	200	200	200	0
531800 MIS DEPARTMENT CHARGEBACKS	300	572	451	-344	150	150	150	246	96
532200 SUBSCRIPTIONS	0	0	7	0	0	0	0	0	0
532400 MEMBERSHIP DUES	7	44	47	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	3	50	150	425	600	600	1,500	1,000	400
532900 OTHER PUBLICATIONS	322	309	270	60	300	300	300	300	0
533200 MILEAGE	0	0	62	21	0	0	50	100	100
533500 MEALS AND LODGING	0	0	2	203	0	0	300	400	400
534000 OPERATING/MEETING SUPPLIES	10	7	324	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	0	23	0	0	100	0	0
537120 RESPITE CARE	6,402	5,587	7,765	4,968	7,200	7,200	8,800	7,200	0
551900 INSURANCE-GENERAL LIABILITY	140	111	103	137	125	125	125	125	0
<b>TOTAL FAMILY CAREGIVER SUPPORT PROGR</b>	<b>38,096</b>	<b>40,931</b>	<b>51,657</b>	<b>30,163</b>	<b>50,334</b>	<b>50,334</b>	<b>62,307</b>	<b>56,089</b>	<b>5,755</b>
<b>20054479 PREVENTION &amp; NUTRITION</b>									
511100 SALARIES PERMANENT REGULAR	4,605	3,850	5,049	2,773	6,074	6,074	6,074	6,353	279
511900 LONGEVITY-FULL TIME	3	3	4	0	5	5	5	6	1
514100 FICA & MEDICARE TAX	326	269	347	195	465	465	465	486	21
514200 RETIREMENT-COUNTY SHARE	311	250	342	191	419	419	419	442	23
514400 HEALTH INSURANCE COUNTY SHARE	879	791	1,286	702	1,439	1,439	1,439	1,553	114
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	4	3	2	2	4	4	4	41	37
531100 POSTAGE AND BOX RENT	101	74	177	29	200	200	100	200	0
531200 OFFICE SUPPLIES AND EXPENSE	2	90	8	0	200	200	200	200	0
531800 MIS DEPARTMENT CHARGEBACKS	290	42	41	-37	23	23	23	37	14
532400 MEMBERSHIP DUES	0	44	47	0	0	0	0	0	0

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>20054479 PREVENTION &amp; NUTRITION</b>									
532800 TRAINING AND INSERVICE	425	1,502	425	100	500	500	300	500	0
533200 MILEAGE	0	191	147	49	150	150	150	150	0
533500 MEALS AND LODGING	0	0	0	1	0	0	10	0	0
534000 OPERATING/MEETING SUPPLIES	0	1,185	389	1,562	500	500	3,000	2,000	1,500
534900 PROJECT SUPPLIES	0	0	0	0	200	200	200	200	0
535100 VEHICLE FUEL / OIL	0	0	0	0	10	10	10	10	0
551900 INSURANCE-GENERAL LIABILITY	35	28	26	34	50	50	50	50	0
<b>TOTAL PREVENTION &amp; NUTRITION</b>	<b>6,980</b>	<b>8,322</b>	<b>8,290</b>	<b>5,599</b>	<b>10,239</b>	<b>10,239</b>	<b>12,449</b>	<b>12,228</b>	<b>1,989</b>
<b>20054489 STEPPING ON GRANT</b>									
511100 SALARIES PERMANENT REGULAR	1,871	4,307	66	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	137	292	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	126	280	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	304	1,377	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	1	1	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	22	27	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	258	0	0	0	0	0	0	0	0
533200 MILEAGE	313	135	21	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	141	74	0	0	0	0	0	0	0
<b>TOTAL STEPPING ON GRANT</b>	<b>3,173</b>	<b>6,492</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20054491 DEMENTIA CARE</b>									
511100 SALARIES PERMANENT REGULAR	0	15,209	10,492	11,608	0	0	27,178	0	0
512100 WAGES-PART TIME	0	15,609	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	0	2,331	767	855	0	0	2,000	0	0
514200 RETIREMENT-COUNTY SHARE	0	2,005	714	801	0	0	1,875	0	0
514400 HEALTH INSURANCE COUNTY SHARE	0	889	2,906	3,699	0	0	8,625	0	0
514500 LIFE INSURANCE COUNTY SHARE	0	3	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	0	80	84	136	0	0	320	0	0
522500 TELEPHONE	0	546	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	25	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	0	19,075	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	360	480	275	0	0	275	0	0
533200 MILEAGE	0	798	365	216	0	0	400	0	0
533500 MEALS AND LODGING	0	2,057	0	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	0	0	280	184	0	0	400	0	0
559400 INDIRECT COSTS	0	127	0	0	0	0	0	0	0
<b>TOTAL DEMENTIA CARE</b>	<b>0</b>	<b>59,112</b>	<b>16,086</b>	<b>17,773</b>	<b>0</b>	<b>0</b>	<b>41,073</b>	<b>0</b>	<b>0</b>

Fund: AGING & DISABILITY RESOURCE Department: AGING & DISABILITY RESOURCE	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025	2024 Amended To 2025
TOTAL DEPARTMENT REVENUE	-2,793,425	-2,790,299	-2,767,483	-1,046,645	-3,019,061	-3,165,750	-3,064,754	-3,133,369	-32,381
TOTAL DEPARTMENT EXPENSE	2,410,784	2,711,356	2,794,477	1,556,809	3,019,061	3,165,750	3,197,151	3,133,369	-32,381
-ADDITION TO / USE OF FUND BALANCE	-382,642	-78,943	26,994	510,164	0	0	132,397	0	

# 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
			User Fees	\$12,030		
			Use of Fund Balance	\$0		Court order establishment
			<b>TOTAL REVENUES</b>	<b>\$1,000,098</b>		
			Wages & Benefits	\$920,841		Collection of current support
			Operating Expenses	\$268,416		
			<b>TOTAL EXPENSES</b>	<b>\$1,189,257</b>		Collection of arrears
			<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%

# Child Support

Oversight Committee: **Law Enforcement & Judiciary**

**Child Support Director**  
1.00 FTE

**Assistant Corporation Counsel \***  
1.00 FTE

**Child Support Specialist**  
4.00 FTE

**Accounting Technician**  
1.00 FTE

**Program Assistant-Child Support**  
1.00 FTE

**Program Specialist**  
4.00 FTE

\* The Assistant Corporation Counsel is in the Corporation Counsel's office, but performs primarily Child Support enforcement duties.

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.52	0.00	0.00	-0.52
FTE Balance	11.00	11.52	11.52	11.52	11.00



**CHILD SUPPORT**

Revenues

	2021 Actual	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
Tax Levy	197,938	179,452	164,083	142,655	142,655	189,159	46,504	32.60%	None	0	0
Grants & Aids	783,757	797,835	759,850	946,213	1,014,602	988,068	41,855	4.42%			
Licenses & Permits	0	0	0	0	2	0	0	0.00%			
User Fees	20,042	15,961	15,543	10,030	14,000	12,030	2,000	19.94%	2025 Total	0	0
Use of Fund Balance	0	0	0	21,162	0	0	(21,162)	-100.00%			

Total Revenues

1,001,737	993,248	939,476	1,120,060	1,171,259	1,189,257	69,197	6.18%	2026	0	0
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Expenses

Labor	513,287	558,812	509,254	660,195	642,818	651,114	(9,081)	-1.38%	2027	0	0
Labor Benefits	213,313	188,203	165,299	200,794	235,907	269,727	68,933	34.33%	2028	0	0
Supplies & Services	242,558	213,364	231,746	259,071	253,512	268,416	9,345	3.61%	2029	0	0
Addition to Fund Balance	32,579	32,869	33,177	0	39,022	0	0	0.00%			

Total Expenses

1,001,737	993,248	939,476	1,120,060	1,171,259	1,189,257	69,197	6.18%			
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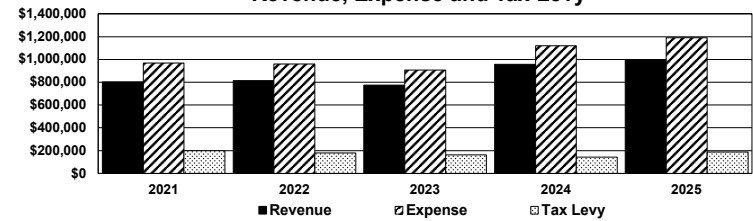
Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

**2025 Highlights & Issues on the Horizon**

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

**Revenue, Expense and Tax Levy**



Fund: GENERAL FUND Department: CHILD SUPPORT	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025 Amended To 2025	2024 Amended To 2025
<b>10052 CHILD SUPPORT REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-197,938	-179,452	-164,083	-71,327	-142,655	-142,655	-142,655	-189,159	46,504
424540 ACT IV-D AGENCY REVENUE	-783,757	-797,835	-759,850	-216,534	-946,213	-946,213	-1,014,602	-988,068	41,855
441250 GENETIC/BLOOD TEST FEES	-2,343	-1,687	-1,634	-774	-2,000	-2,000	-2,000	-2,000	0
441260 SERVICE FEES	-17,607	-14,241	-13,909	-7,250	-8,000	-8,000	-12,000	-10,000	2,000
441270 VITAL STATISTICS FEES	-92	-33	0	-10	-30	-30	0	-30	0
445100 APPLICATION FEES	0	0	0	0	0	0	-2	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-21,162	-21,162	0	0	-21,162
<b>TOTAL CHILD SUPPORT REVENUE</b>	<b>-1,001,737</b>	<b>-993,248</b>	<b>-939,477</b>	<b>-295,895</b>	<b>-1,120,060</b>	<b>-1,120,060</b>	<b>-1,171,259</b>	<b>-1,189,257</b>	<b>69,197</b>
<b>10052451 IV-D AGENCY-CHILD SUPPORT</b>									
511100 SALARIES PERMANENT REGULAR	499,782	527,349	505,912	266,915	658,440	658,440	634,756	649,126	-9,314
511200 SALARIES-PERMANENT-OVERTIME	0	3,828	1,654	4,439	0	0	6,307	0	0
511900 LONGEVITY-FULL TIME	2,225	1,818	1,688	0	1,755	1,755	1,755	1,988	233
512100 WAGES-PART TIME	11,281	25,817	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	36,259	40,259	36,771	19,684	50,505	50,505	48,693	49,810	-695
514200 RETIREMENT-COUNTY SHARE	33,860	35,452	34,555	18,723	42,608	42,608	42,636	45,252	2,644
514400 HEALTH INSURANCE COUNTY SHARE	142,562	111,902	88,397	56,173	107,116	107,116	144,027	174,066	66,950
514500 LIFE INSURANCE COUNTY SHARE	200	201	186	73	169	169	169	208	39
514600 WORKERS COMPENSATION	431	390	210	163	396	396	382	391	-5
514800 UNEMPLOYMENT	0	0	5,180	0	0	0	0	0	0
520900 CONTRACTED SERVICES	161,886	134,057	157,841	84,605	173,292	173,292	173,292	183,336	10,044
521100 GENETIC/BLOOD TESTING	2,706	1,611	2,612	1,088	5,000	5,000	3,000	4,000	-1,000
521900 OTHER PROFESSIONAL SERVICES	15,213	14,880	14,497	8,131	20,000	20,000	18,000	20,000	0
522500 TELEPHONE	1,170	886	1,478	614	2,000	2,000	2,000	2,000	0
523900 INTERPRETER FEES	1,471	2,332	1,576	353	2,000	2,000	1,000	2,000	0
531100 POSTAGE AND BOX RENT	14,634	16,339	16,752	8,311	17,000	17,000	17,000	17,000	0
531200 OFFICE SUPPLIES AND EXPENSE	7,496	14,089	9,290	4,896	10,000	10,000	10,000	10,000	0
531800 MIS DEPARTMENT CHARGEBACKS	35,304	25,119	23,153	13,352	23,579	23,579	23,579	23,380	-199
532400 MEMBERSHIP DUES	809	848	902	832	1,200	1,200	1,200	1,200	0
532800 TRAINING AND INSERVICE	600	660	2,110	249	1,500	1,500	1,500	1,500	0
533200 MILEAGE	114	732	495	0	1,200	1,200	1,200	1,700	500
533500 MEALS AND LODGING	314	1,029	464	0	1,200	1,200	800	1,200	0
537800 VITAL STATISTICS FEES	70	30	62	20	250	250	250	250	0
538520 CRIMINAL BACKGROUND CHECKS	72	52	0	144	100	100	175	100	0
552100 OFFICIALS BONDS	701	701	516	516	750	750	516	750	0

<b>Fund: GENERAL 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: CHILD SUPPORT</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>TOTAL IV-D AGENCY-CHILD SUPPORT</b>	<b>969,159</b>	<b>960,379</b>	<b>906,299</b>	<b>489,284</b>	<b>1,120,060</b>	<b>1,120,060</b>	<b>1,132,237</b>	<b>1,189,257</b>	<b>69,197</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-1,001,737</b>	<b>-993,248</b>	<b>-939,477</b>	<b>-295,895</b>	<b>-1,120,060</b>	<b>-1,120,060</b>	<b>-1,171,259</b>	<b>-1,189,257</b>	<b>69,197</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>969,159</b>	<b>960,379</b>	<b>906,299</b>	<b>489,284</b>	<b>1,120,060</b>	<b>1,120,060</b>	<b>1,132,237</b>	<b>1,189,257</b>	<b>69,197</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-32,579</b>	<b>-32,869</b>	<b>-33,177</b>	<b>193,389</b>	<b>0</b>	<b>0</b>	<b>-39,022</b>	<b>0</b>	

**DOG LICENSE FUND**

Revenues

	2021 Actual	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
Licenses & Permits	26,874	24,431	23,358	25,903	25,903	25,903	0	0.00%	None	0	0
Use of Fund Balance	0	2,133	682	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>26,874</b>	<b>26,564</b>	<b>24,040</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>0</b>	<b>0.00%</b>	<b>2025 Total</b>	<b>0</b>	<b>0</b>

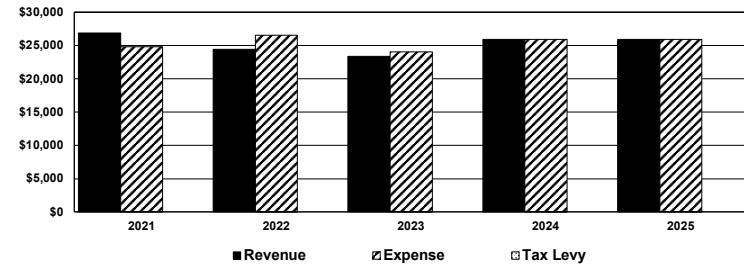
Expenses

Supplies & Services	24,802	26,564	24,040	25,903	25,903	25,903	0	0.00%	2026	0	0
Addition to Fund Balance	2,072	0	0	0	0	0	0	0.00%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Expenses</b>	<b>26,874</b>	<b>26,564</b>	<b>24,040</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>0</b>	<b>0.00%</b>			
Beginning of Year Fund Balance	(482)	1,590	(543)		(1,225)	(1,225)					
End of Year Fund Balance	1,590	(543)	(1,225)		(1,225)	(1,225)					

**2025 Highlights & Issues on the Horizon**

Dog license retained fees, net of expenses, are forwarded to the Humane Society for operation of the animal shelter.

**Revenue, Expense and Tax Levy**

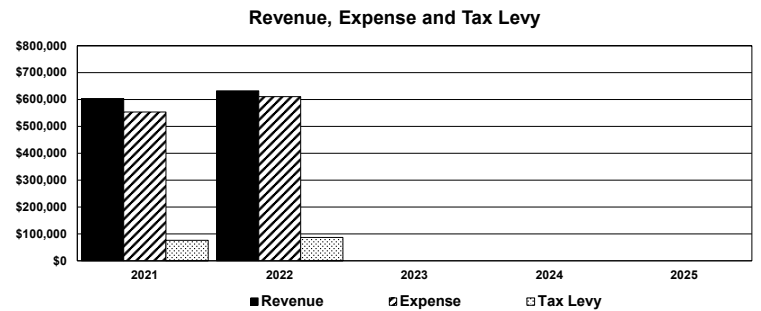


Fund: DOG LICENSE Department: COUNTY POUND	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	2025	\$ Change
									2024 Amended To 2025
<b>82026 DOG LICENSE REVENUE</b>									
442100 DOG LICENSE FEES	-26,874	-24,431	-23,358	-15,123	-25,903	-25,903	-25,903	-25,903	0
<b>TOTAL DOG LICENSE REVENUE</b>	<b>-26,874</b>	<b>-24,431</b>	<b>-23,358</b>	<b>-15,123</b>	<b>-25,903</b>	<b>-25,903</b>	<b>-25,903</b>	<b>-25,903</b>	<b>0</b>
<b>82026413 DOG FUND EXPENSES</b>									
520100 CONSULTANT AND CONTRACTUAL	21,829	23,899	20,580	9,323	22,308	22,308	22,308	22,308	0
531200 OFFICE SUPPLIES AND EXPENSE	750	789	997	820	1,150	1,150	1,150	1,150	0
532100 PUBLICATION OF LEGAL NOTICES	121	245	157	189	245	245	245	245	0
559200 LOCAL OFFICIALS REIMBURSE	2,103	1,632	2,306	0	2,200	2,200	2,200	2,200	0
<b>TOTAL DOG FUND EXPENSES</b>	<b>24,803</b>	<b>26,564</b>	<b>24,040</b>	<b>10,332</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-26,874</b>	<b>-24,431</b>	<b>-23,358</b>	<b>-15,123</b>	<b>-25,903</b>	<b>-25,903</b>	<b>-25,903</b>	<b>-25,903</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>24,803</b>	<b>26,564</b>	<b>24,040</b>	<b>10,332</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>25,903</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-2,071</b>	<b>2,133</b>	<b>682</b>	<b>-4,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2021 Actual	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>ENVIRONMENTAL HEALTH</b>											
<u>Revenues</u>											
Tax Levy	76,417	86,515	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	40,840	42,558	0	0	0	0	0	0.00%			
Licenses & Permits	550,046	586,775	0	0	0	0	0	0.00%	2025 Total	0	0
Fees, Fines & Forfeitures	2,685	1,745	0	0	0	0	0	0.00%			
User Fees	535	1,340	0	0	0	0	0	0.00%			
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Miscellaneous	10,600	37	0	0	0	0	0	0.00%	2026	0	0
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	0	0	0	0	0.00%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Revenues</b>	<b>681,123</b>	<b>718,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>			
<u>Expenses</u>											
Labor	384,333	398,523	0	0	0	0	0	0.00%			
Labor Benefits	132,260	145,741	0	0	0	0	0	0.00%			
Supplies & Services	36,867	44,233	0	0	0	0	0	0.00%			
Capital Outlay	0	22,862	0	0	0	0	0	0.00%			
Addition to Fund Balance	127,663	107,611	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>681,123</b>	<b>718,970</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						Environmental Health Combined into Public Health in 2023					

**2025 Highlights & Issues on the Horizon**

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.



Fund: GENERAL FUND Department: ENVIRONMENTAL HEALTH	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>10048 ENVIRONMENTAL HEALTH REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-76,417	-86,515	0	0	0	0	0	0	0
424201 RETAIL FOOD LICENSES DATCP	-480,383	-492,211	0	0	0	0	0	0	0
424350 RADON TESTING GRANT	-5,986	-6,252	0	0	0	0	0	0	0
424492 TRANSIENT WELL WATER	-34,854	-36,306	0	0	0	0	0	0	0
441500 TATTOO LICENSES	-3,133	-4,264	0	0	0	0	0	0	0
441501 PRE-INSPECTION-DATCP	0	-63,125	0	0	0	0	0	0	0
441502 RE-INSPECTION-DATCP	0	-8,000	0	0	0	0	0	0	0
441503 SPECIAL INSPECTION-DATCP	0	-175	0	0	0	0	0	0	0
441504 OP WO CERT FOOD MGR-DATCP	0	-150	0	0	0	0	0	0	0
441520 DATCP PLAN REVIEWS	-2,600	-2,200	0	0	0	0	0	0	0
441530 DATCP PRE-INSPECTIONS	-39,420	0	0	0	0	0	0	0	0
441540 DATCP RE-INSPECTIONS	-6,700	0	0	0	0	0	0	0	0
441550 SCHOOL INSPECTION FEE	-15,750	-15,750	0	0	0	0	0	0	0
441560 OPERATING WITHOUT LICENSE	-2,060	-900	0	0	0	0	0	0	0
442400 LATE FEES	-2,685	-1,695	0	0	0	0	0	0	0
451300 JUDGEMENTS-DATCP	0	-50	0	0	0	0	0	0	0
465110 RADON TESTING KIT SALES	-535	-1,340	0	0	0	0	0	0	0
484160 MISCELLANEOUS REVENUES	-10,600	-37	0	0	0	0	0	0	0
<b>TOTAL ENVIRONMENTAL HEALTH REVENUE</b>	<b>-681,123</b>	<b>-718,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10048410 ENVIRONMENTAL HEALTH PROGRAM</b>									
511100 SALARIES PERMANENT REGULAR	329,460	397,666	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	420	857	0	0	0	0	0	0	0
512100 WAGES-PART TIME	54,155	0	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	297	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	28,043	28,798	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	25,365	25,924	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	73,447	85,585	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	52	53	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	5,352	5,381	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	115	0	0	0	0	0	0	0	0
521800 PURCHASED SERVICES	85	271	0	0	0	0	0	0	0
522100 WATER TREATMENT	6,708	7,762	0	0	0	0	0	0	0
522500 TELEPHONE	3,197	2,861	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	2,324	2,679	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	970	709	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	12,576	10,218	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,380	1,626	0	0	0	0	0	0	0
533200 MILEAGE	133	634	0	0	0	0	0	0	0
533500 MEALS AND LODGING	1,059	1,667	0	0	0	0	0	0	0

<b>Fund: GENERAL 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: ENVIRONMENTAL HEALTH</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>10048410 ENVIRONMENTAL HEALTH PROGRAM</b>									
534900 PROJECT SUPPLIES	5,145	9,362	0	0	0	0	0	0	0
535100 VEHICLE FUEL	2,439	3,331	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	737	2,863	0	0	0	0	0	0	0
537900 LICENSE/CERTIFICATION RENEWALS	0	250	0	0	0	0	0	0	0
581900 CAPITAL OUTLAY	0	22,862	0	0	0	0	0	0	0
<b>TOTAL ENVIRONMENTAL HEALTH PROGRAM</b>	<b>553,460</b>	<b>611,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-681,123</b>	<b>-718,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>553,460</b>	<b>611,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-127,663</b>	<b>-107,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# 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  Facility overtime hours
			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

## Health Care Center

Oversight Committee: **Health Care Center Board of Trustees**

**Health Care Center  
Administrator**  
 1.00 FTE

**Enviromental Service Manager**  
 1.00 FTE

**Director of Nursing - Registered  
Nurse (RN)**  
 1.00 FTE

**Activities Manager**  
 1.00 FTE

**Social Worker**  
 1.00 FTE

**Business Manager**  
 1.00 FTE

**Environmental Services/ Central  
Supply Lead**  
 1.00 FTE

**Building Maintenance Tech II**  
 1.00 FTE

**Assistant Director of Nursing -  
RN**  
 1.00 FTE

**Activity Assistant**  
 2.00 FTE

**Medical Records Coordinator**  
 1.00 FTE

**Billing Specialist**  
 2.00 FTE

**Environmental Services Assistant**  
 10.20 FTE

**Building Maintenance Tech I**  
 1.50 FTE

**Staff Development Coordinator**  
 1.00 FTE

**Medical Records Support LTE**  
 0.50 FTE

**Human Resource Specialist**  
 1.00 FTE

**RN Supervisor**  
 4.60 FTE

**Dietary Service Manager**  
 1.00 FTE

**Admissions Coordinator**  
 1.00 FTE

**Staff Nurse**  
 3.70 FTE

**Cook**  
 4.60 FTE

**Licensed Practical Nurse (LPN)**  
 4.70 FTE

**Dining Assistant**  
 7.05 FTE

**Certified Nursing Assistant  
(CNA)**  
 30.90 FTE

**Restorative Aides**  
 1.00 FTE

**Nurse Aide in Training**  
 3.30 FTE

**Unit Coordinator**  
 1.00 FTE

	2021	2022	2023	2024	2025
FTE Change	-4.67	-2.60	-21.50	-7.42	-2.40
FTE Balance	124.97	122.37	100.87	93.45	91.05

	2021 Actual	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>HEALTH CARE CENTER</b>											
<u>Revenues</u>											
Tax Levy	1,198,185	1,114,320	811,113	788,087	788,087	788,087	0	0.00%	Full Body/Stand Lift Scale	5,500	0
Grants & Aids	1,283,563	780,500	49,300	1,370,000	1,371,000	0	(1,370,000)	-100.00%	Nursing Equipment	18,000	0
User Fees	5,407,612	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	160,618	51,189	44,690	41,080	42,000	41,080	0	0.00%	OT/PT Equipment	8,000	0
Donations	8,025	5,335	100	0	0	0	0	0.00%	Dining Room Chairs/Furniture	10,000	0
Interest	2,230	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	0.00%	Ice Machine	6,500	0
Miscellaneous	640	(1,606)	5,488	0	0	0	0	0.00%	Fire Door replacements	10,000	0
Transfer from other Funds	1,062,548	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	0.00%	Painting of Exterior Building	35,000	0
Use of Fund Balance	0	0	0	2,382,907	0	2,321,450	(61,457)	-2.58%	HVAC/RTU Replacements #5 TV's	400,000 6,500	0 0
<b>Total Revenues</b>	<b>9,123,421</b>	<b>8,632,559</b>	<b>8,976,944</b>	<b>14,221,236</b>	<b>11,854,967</b>	<b>13,492,650</b>	<b>(728,586)</b>	<b>-5.12%</b>	Kitchen Passthrough Dishwasher	25,000 9,400	0 0
<u>Expenses</u>											
Labor	4,225,070	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	1,458,157	1,009,322	1,941,783	2,314,346	1,371,802	1,859,413	(454,933)	-19.66%			
Supplies & Services	1,791,784	1,985,918	2,748,249	2,499,377	3,504,383	4,155,794	1,656,417	66.27%			
Interest Payments	172,547	128,672	104,964	1,119,990	1,119,990	1,114,952	(5,038)	-0.45%	2026	395,400	0
Capital Outlay	9,358	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	2,224	54,943	15,054	75,000	75,000	75,000	0	0.00%	2028	443,900	0
Addition to Fund Balance	1,464,281	1,345,491	584,669	0	146,552	0	0	0.00%	2029	134,500	0
<b>Total Expenses</b>	<b>9,123,421</b>	<b>8,632,559</b>	<b>8,976,944</b>	<b>14,221,236</b>	<b>11,854,967</b>	<b>13,492,650</b>	<b>(728,586)</b>	<b>-5.12%</b>			
Beginning of Year Fund Balance	7,862,136	9,326,417	10,671,908		11,256,577	11,403,129					
End of Year Fund Balance	9,326,417	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.

**2025 Highlights & Issues on the Horizon**

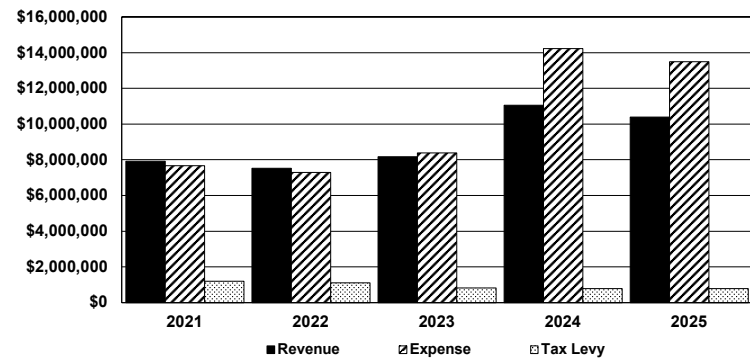
Revenues were budgeted based on a significant increase in Medical Assistance (MA) rates. The MA new payment methodology aims to reimburse facilities based at 75% of their direct care costs. The MA rate reflects approximately an \$80 per day increase. Private room rates are also budgeted at a 10% increase (\$31/day) to keep pace with with increased costs.

Budgeted revenue was based on 2024 census goals with opening up the closed unit. Overall 2024 budgeted revenues were decreased from 2023, staffing and expenses have been adjusted to meet the census estimate.

Outlay costs for capital projects are decreased from 2024 with the exception of the use of American Rescue Plan Act funds for the Roof Top Units replacements.

Looking beyond 2025, staffing challenges will continue. Wages have been on the rise as facilities attempt to compete for the staff. These trends have been seen at both the state/local level and also at the national level. As facilities have been forced to use contracted agencies which come at a financial premium. As the state is attempting to reduce the level of closure of nursing homes by paying a more equitable MA reimbursement, hospitals are equally challenged to find open beds to discharge patients to long term care facilities.

**Revenue, Expense and Tax Levy**



Fund: HEALTH CARE CENTER Department: ACCOUNTING	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>60007110 HCC ACCOUNTING ADMINISTRATIVE</b>									
514100 FICA & MEDICARE TAX	356	436	499	207	522	522	522	522	0
514600 WORKERS COMPENSATION	4	4	3	2	4	4	4	4	0
515800 PER DIEM COMMITTEE	4,650	5,700	6,525	2,700	6,825	6,825	6,825	6,825	0
522500 TELEPHONE	22,596	16,173	21,258	5,529	17,000	17,000	11,057	17,000	0
523400 COLLECTION AGENCY FEES	0	29,456	0	0	7,270	7,270	0	5,000	-2,270
531800 MIS DEPARTMENT CHARGEBACKS	90,988	74,205	85,393	51,972	114,269	114,269	114,269	120,548	6,279
532200 SUBSCRIPTIONS	12,685	13,415	12,488	0	15,500	15,500	8,000	10,000	-5,500
533200 MILEAGE	536	976	1,059	640	1,150	1,150	1,281	1,105	-45
537900 LICENSE RENEWALS	492	180	492	248	680	680	496	500	-180
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	10,858	11,173	11,308	26,002	11,500	11,500	12,000	12,000	500
551200 INSURANCE-VEHICLE LIABILITY	2,599	1,662	1,583	1,470	1,700	1,700	1,700	1,700	0
551900 INSURANCE-GENERAL LIABILITY	25,925	24,528	25,625	7,528	26,000	26,000	26,000	27,000	1,000
552100 OFFICIALS BONDS	1,064	164	1,080	1,080	200	200	1,080	1,080	880
552400 INSURANCE-VOLUNTEERS	44	26	23	26	45	45	45	45	0
554000 DEPRECIATION EXPENSE	474,830	500,764	517,419	250,000	500,000	500,000	500,000	521,000	21,000
581900 CAPITAL OUTLAY	9,358	14,122	10,394	9,637	1,510,900	2,765,856	1,510,900	686,590	-2,079,266
<b>TOTAL HCC ACCOUNTING ADMINISTRATIVE</b>	<b>656,983</b>	<b>692,985</b>	<b>695,149</b>	<b>357,040</b>	<b>2,213,565</b>	<b>3,468,521</b>	<b>2,194,179</b>	<b>1,410,919</b>	<b>-2,057,602</b>
<b>60007420 ACCOUNTING LABOR</b>									
511100 SALARIES PERMANENT REGULAR	132,321	150,912	159,802	108,267	186,373	186,373	216,534	184,882	-1,491
511800 SALARIES-NONPRODUCTIVE	24,317	10,756	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	895	935	1,034	204	1,075	1,075	1,075	524	-551
514100 FICA & MEDICARE TAX	11,230	11,469	11,555	6,914	14,340	14,340	13,828	14,184	-156
514200 RETIREMENT-COUNTY SHARE	10,451	10,507	11,070	6,037	12,934	12,934	12,074	12,886	-48
514201 ACTUARIAL PENSION	-13,974	-19,529	36,793	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	27,553	47,235	45,528	22,738	49,537	49,537	45,476	53,452	3,915
514401 ACTUARIAL OPEB HEALTH	227	-1,727	-6,568	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	88	109	118	24	110	110	48	53	-57
514501 ACTUARIAL OPEB LIFE	1,616	-8,687	-680	0	0	0	0	0	0
514600 WORKERS COMPENSATION	130	113	67	65	112	112	130	111	-1
<b>TOTAL ACCOUNTING LABOR</b>	<b>194,853</b>	<b>202,092</b>	<b>258,720</b>	<b>144,249</b>	<b>264,481</b>	<b>264,481</b>	<b>289,165</b>	<b>266,092</b>	<b>1,611</b>
<b>60007425 ACCOUNTING OPERATIONS</b>									
520900 CONTRACTED SERVICES	20,652	20,899	25,508	12,918	24,000	24,000	25,521	25,600	1,600
531100 POSTAGE AND BOX RENT	2,718	2,508	2,555	2,500	3,500	3,500	5,000	5,000	1,500
531200 OFFICE SUPPLIES AND EXPENSE	6,232	6,731	6,970	3,143	6,600	6,600	6,286	6,600	0
532800 TRAINING AND INSERVICE	0	75	100	0	500	500	0	500	0
533200 MILEAGE	0	0	23	0	50	50	0	50	0
539800 EQUIPMENT LEASE	260	260	260	82	260	260	163	260	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</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>60007425 ACCOUNTING OPERATIONS</b>									
561000 PRINCIPAL REDEMPTION	0	0	0	0	995,000	995,000	995,000	1,020,000	25,000
562000 INTEREST EXPENSE	248,923	205,048	168,870	79,711	151,485	151,485	151,485	121,447	-30,038
<b>TOTAL ACCOUNTING OPERATIONS</b>	<b>278,786</b>	<b>235,521</b>	<b>204,284</b>	<b>98,354</b>	<b>1,181,395</b>	<b>1,181,395</b>	<b>1,183,455</b>	<b>1,179,457</b>	<b>-1,938</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>1,130,621</b>	<b>1,130,598</b>	<b>1,158,153</b>	<b>599,643</b>	<b>3,659,441</b>	<b>4,914,397</b>	<b>3,666,799</b>	<b>2,856,468</b>	<b>-2,057,929</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>1,130,621</b>	<b>1,130,598</b>	<b>1,158,153</b>	<b>599,643</b>	<b>21,956,646</b>	<b>4,914,397</b>	<b>3,666,799</b>	<b>2,856,468</b>	
<b>60011420 PERSONNEL LABOR</b>									
511100 SALARIES PERMANENT REGULAR	33,606	45,967	50,334	27,475	56,444	56,444	56,444	59,471	3,027
511200 SALARIES-PERMANENT-OVERTIME	1,628	200	291	0	793	793	0	0	-793
511800 SALARIES-NONPRODUCTIVE	5,312	1,009	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	174	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	3,836	1,644	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	3,365	3,543	3,487	1,931	4,379	4,379	3,862	4,550	171
514200 RETIREMENT-COUNTY SHARE	2,751	3,070	3,220	1,896	3,949	3,949	3,792	4,133	184
514201 ACTUARIAL PENSION	-3,678	-5,706	10,702	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	14,093	20,035	15,528	10,374	20,748	20,748	20,748	22,387	1,639
514401 ACTUARIAL OPEB HEALTH	5	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	1	6	6	3	7	7	7	7	0
514501 ACTUARIAL OPEB LIFE	12	-515	-35	0	0	0	0	0	0
514600 WORKERS COMPENSATION	47	34	20	16	34	34	34	36	2
533200 MILEAGE	0	278	511	416	300	300	0	0	-300
533500 MEALS AND LODGING	0	0	100	0	0	0	0	0	0
<b>TOTAL PERSONNEL LABOR</b>	<b>61,152</b>	<b>69,566</b>	<b>84,165</b>	<b>42,111</b>	<b>86,654</b>	<b>86,654</b>	<b>84,887</b>	<b>90,584</b>	<b>3,930</b>
<b>60011425 PERSONNEL OPERATIONS</b>									
519200 PHYSICALS / OTHER BENEFITS	5,066	6,598	2,550	0	7,725	7,725	7,725	7,725	0
520900 CONTRACTED SERVICES	2,416	4,985	1,750	1,085	2,000	2,000	2,170	2,968	968
532600 ADVERTISING	498	501	2,278	100	3,000	3,000	200	3,000	0
532800 TRAINING AND INSERVICE	0	0	0	0	200	200	0	200	0
536100 REFERENCE CHECKS	0	0	328	125	2,004	2,004	500	500	-1,504
536500 EMPLOYEE RECOGNITION	0	0	261	143	3,000	3,000	287	3,000	0



<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>TOTAL PERSONNEL OPERATIONS</b>	<b>7,980</b>	<b>12,084</b>	<b>7,167</b>	<b>1,453</b>	<b>17,929</b>	<b>17,929</b>	<b>10,882</b>	<b>17,393</b>	<b>-536</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>69,132</b>	<b>81,650</b>	<b>91,332</b>	<b>43,564</b>	<b>104,583</b>	<b>104,583</b>	<b>95,769</b>	<b>107,977</b>	<b>3,394</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>69,132</b>	<b>81,650</b>	<b>91,332</b>	<b>43,564</b>	<b>627,498</b>	<b>104,583</b>	<b>95,769</b>	<b>107,977</b>	
<b>60041 HOME CARE</b>									
411100 GENERAL PROPERTY TAXES	-3,500	-1,200	-3,600	-1,800	-3,600	-3,600	-3,600	-3,600	0
<b>TOTAL HOME CARE</b>	<b>-3,500</b>	<b>-1,200</b>	<b>-3,600</b>	<b>-1,800</b>	<b>-3,600</b>	<b>-3,600</b>	<b>-3,600</b>	<b>-3,600</b>	<b>0</b>
<b>60041483 HOME NURSING PROGRAM</b>									
531800 MIS DEPARTMENT CHARGEBACKS	3,527	2,818	2,519	605	3,600	3,600	0	0	-3,600
554000 DEPRECIATION EXPENSE-HM CARE	13,860	13,860	13,860	0	13,860	13,860	13,860	13,860	0
<b>TOTAL HOME NURSING PROGRAM</b>	<b>17,387</b>	<b>16,678</b>	<b>16,379</b>	<b>605</b>	<b>17,460</b>	<b>17,460</b>	<b>13,860</b>	<b>13,860</b>	<b>-3,600</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,500</b>	<b>-1,200</b>	<b>-3,600</b>	<b>-1,800</b>	<b>-3,600</b>	<b>-3,600</b>	<b>-3,600</b>	<b>-3,600</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>17,387</b>	<b>16,678</b>	<b>16,379</b>	<b>605</b>	<b>17,460</b>	<b>17,460</b>	<b>13,860</b>	<b>13,860</b>	<b>-3,600</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>13,887</b>	<b>15,478</b>	<b>12,779</b>	<b>-1,195</b>	<b>83,160</b>	<b>13,860</b>	<b>10,260</b>	<b>10,260</b>	
<b>60065421 NURSING CNA LABOR</b>									
511100 SALARIES PERMANENT REGULAR	516,793	617,152	793,760	525,530	1,449,267	1,449,267	1,051,060	1,880,108	430,841
511200 SALARIES-PERMANENT-OVERTIME	93,028	130,922	102,012	70,923	106,220	106,220	141,846	128,212	21,992
511800 FT-WAGES NONPRODUCTIVE	103,064	44,151	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,929	3,327	3,394	0	3,881	3,881	3,000	3,612	-269
512100 WAGES-PART TIME	315,804	126,876	0	0	0	15,991	0	0	-15,991
512200 WAGES-PART TIME-OVERTIME	49,858	17,700	0	0	0	0	0	0	0
512800 PT WAGES NONPRODUCTIVE	27,838	7,193	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,241	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	80,689	70,083	65,515	44,137	119,290	119,290	88,274	153,912	34,622
514200 RETIREMENT-COUNTY SHARE	66,515	56,439	50,317	32,286	100,004	100,004	64,572	121,046	21,042
514201 ACTUARIAL PENSION	-88,934	-104,906	167,233	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	293,631	229,511	178,334	96,829	459,922	459,922	193,658	300,001	-159,921
514401 ACTUARIAL OPEB HEALTH	2,247	-17,092	-65,012	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	319	237	239	73	394	394	146	260	-134
514501 ACTUARIAL OPEB LIFE	5,886	-18,813	-1,381	0	0	0	0	0	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</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>Amended To</b>	<b>2025</b>
<b>60065421 NURSING CNA LABOR</b>									
514600 WORKERS COMPENSATION	18,390	14,648	7,534	6,921	18,244	18,244	13,842	20,723	2,479
514800 UNEMPLOYMENT	124	9,108	638	0	7,000	7,000	7,000	7,000	0
<b>TOTAL NURSING CNA LABOR</b>	<b>1,489,421</b>	<b>1,186,536</b>	<b>1,302,584</b>	<b>776,700</b>	<b>2,264,222</b>	<b>2,280,213</b>	<b>1,563,398</b>	<b>2,614,874</b>	<b>334,661</b>
<b>60065422 LICENSED PRACTICAL NURSE LABOR</b>									
511100 SALARIES PERMANENT REGULAR	49,753	58,554	64,894	44,726	254,864	254,864	89,452	301,473	46,609
511200 SALARIES-PERMANENT-OVERTIME	7,391	12,347	7,661	5,257	9,719	9,719	10,514	0	-9,719
511800 SALARIES-NONPRODUCTIVE	9,297	3,800	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	80	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	77,746	22,347	392	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	3,891	597	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	14,891	2,469	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	204	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	12,465	7,921	5,289	3,733	20,241	20,241	7,466	23,063	2,822
514200 RETIREMENT-COUNTY SHARE	11,071	6,547	4,439	2,698	17,422	17,422	5,396	19,187	1,765
514201 ACTUARIAL PENSION	-14,802	-12,169	14,754	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	34,555	4,246	6,157	4,792	68,576	68,576	9,584	43,204	-25,372
514500 LIFE INSURANCE COUNTY SHARE	22	10	1	0	16	16	0	0	-16
514501 ACTUARIAL OPEB LIFE	397	-806	-3	0	0	0	0	0	0
514600 WORKERS COMPENSATION	2,812	1,610	619	585	3,096	3,096	1,170	3,105	9
<b>TOTAL LICENSED PRACTICAL NURSE LABOR</b>	<b>209,773</b>	<b>107,475</b>	<b>104,203</b>	<b>61,791</b>	<b>373,934</b>	<b>373,934</b>	<b>123,582</b>	<b>390,032</b>	<b>16,098</b>
<b>60065423 REGISTERED NURSES LABOR</b>									
511100 SALARIES PERMANENT REGULAR	376,043	791,645	782,758	372,456	1,275,670	1,275,670	744,912	1,074,486	-201,184
511200 SALARIES-PERMANENT-OVERTIME	17,373	156,553	125,834	46,503	204,590	204,590	93,006	0	-204,590
511800 SALARIES-NONPRODUCTIVE	80,349	41,076	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,000	1,460	794	0	1,183	1,183	1,183	392	-791
512100 WAGES-PART TIME	556,131	278,540	-2,153	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	55,037	46,603	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	104,165	21,464	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	1,048	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	88,409	102,035	67,354	31,160	113,330	113,330	62,320	82,228	-31,102
514200 RETIREMENT-COUNTY SHARE	79,407	84,040	60,439	27,431	102,219	102,219	54,862	74,704	-27,515
514201 ACTUARIAL PENSION	-106,170	-156,210	200,869	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	234,192	193,925	101,636	47,228	303,215	303,215	94,456	100,301	-202,914
514500 LIFE INSURANCE COUNTY SHARE	265	249	90	41	172	172	105	58	-114
514501 ACTUARIAL OPEB LIFE	4,887	-19,771	-520	0	0	0	0	0	0
514600 WORKERS COMPENSATION	19,922	21,190	7,784	4,902	17,332	17,332	9,804	11,071	-6,261
514800 UNEMPLOYMENT	0	1,480	0	0	0	0	0	0	0
533200 MILEAGE	20	182	494	0	0	0	0	0	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</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>TOTAL REGISTERED NURSES LABOR</b>	<b>1,512,079</b>	<b>1,564,461</b>	<b>1,345,380</b>	<b>529,721</b>	<b>2,017,711</b>	<b>2,017,711</b>	<b>1,060,648</b>	<b>1,343,240</b>	<b>-674,471</b>
<b>60065424 HEALTH UNIT COORDINATOR</b>									
511100 SALARIES PERMANENT REGULAR	31,911	46,911	43,552	25,230	67,714	67,714	50,460	53,828	-13,886
511200 SALARIES-PERMANENT-OVERTIME	808	4,385	9,683	5,064	13,999	13,999	10,128	0	-13,999
511800 SALARIES-NONPRODUCTIVE	7,627	4,032	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	160	244	0	0	0	0	0	242	242
514100 FICA & MEDICARE TAX	3,141	3,445	3,861	2,148	6,251	6,251	4,296	4,136	-2,115
514200 RETIREMENT-COUNTY SHARE	3,130	3,014	3,742	2,090	5,638	5,638	4,180	3,758	-1,880
514201 ACTUARIAL PENSION	-4,186	-5,602	12,438	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	23,904	15,291	17,101	10,374	36,662	36,662	20,748	22,387	-14,275
514500 LIFE INSURANCE COUNTY SHARE	6	4	1	0	0	0	0	0	0
514501 ACTUARIAL OPEB LIFE	103	-336	-6	0	0	0	0	0	0
514600 WORKERS COMPENSATION	763	745	471	354	956	956	708	557	-399
<b>TOTAL HEALTH UNIT COORDINATOR</b>	<b>67,367</b>	<b>72,132</b>	<b>90,843</b>	<b>45,260</b>	<b>131,220</b>	<b>131,220</b>	<b>90,520</b>	<b>84,908</b>	<b>-46,312</b>
<b>60065425 NURSING OPERATIONS</b>									
520900 CONTRACTED SERVICES	16,932	320,925	1,034,550	452,964	652,021	652,021	1,840,000	2,342,767	1,690,746
529100 PHARMACY SERVICES	0	0	360	360	4,500	4,500	720	500	-4,000
529200 PHARMACY EQUIPMENT RENTAL	0	0	40	40	500	500	80	40	-460
529300 SPEECH THERAPY	32,420	41,303	30,303	11,528	45,000	45,000	23,057	31,554	-13,446
529350 RESTORATIVE THERAPY	0	0	10,945	3,953	18,200	18,200	7,906	6,284	-11,916
529500 PHYSICAL THERAPY PURCHASE SVCS	90,473	61,243	58,297	34,803	75,000	75,000	69,049	63,049	-11,951
531200 OFFICE SUPPLIES AND EXPENSE	0	0	26	0	0	0	0	0	0
531400 SMALL EQUIPMENT	2,061	2,158	5,001	668	2,500	2,500	1,336	2,500	0
532800 TRAINING AND INSERVICE	2,034	4,361	11,309	5,750	14,200	14,200	11,500	14,200	0
533200 MILEAGE	0	0	0	0	200	200	0	0	-200
533900 TRANSPORTATION	6,675	5,111	8,454	7,263	5,000	5,000	12,485	8,683	3,683
535900 EQUIPMENT AND MAINTENANCE	3,423	3,935	4,674	567	5,000	5,000	1,134	4,500	-500
538100 NON-CHARGEABLE SUPPLIES	95,130	80,098	80,949	27,446	75,000	75,000	54,891	75,000	0
538200 INCONTINENT SUPPLIES	39,006	39,142	46,443	18,074	48,000	48,000	36,149	45,000	-3,000
538300 OXYGEN EXPENSE	2,215	3,437	726	7,304	2,500	2,500	14,608	2,500	0
538500 LAB & X-RAY & ANALGESICS	14,139	12,161	3,120	1,527	12,000	12,000	3,055	6,112	-5,888
538600 PHARMACY DRUGS	58,101	26,024	19,440	23,128	25,000	25,000	46,255	35,000	10,000
538700 OTC DRUGS	23,625	17,111	21,206	5,635	21,000	21,000	11,269	16,529	-4,471
539800 EQUIPMENT LEASE	6,963	0	0	0	0	0	0	0	0
<b>TOTAL NURSING OPERATIONS</b>	<b>393,196</b>	<b>617,008</b>	<b>1,335,842</b>	<b>601,010</b>	<b>1,005,621</b>	<b>1,005,621</b>	<b>2,133,494</b>	<b>2,654,218</b>	<b>1,648,597</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>3,671,836</b>	<b>3,547,611</b>	<b>4,178,850</b>	<b>2,014,483</b>	<b>5,792,708</b>	<b>5,808,699</b>	<b>4,971,642</b>	<b>7,087,272</b>	<b>1,278,573</b>

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>		<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>3,671,836</b>	<b>3,547,611</b>	<b>4,178,850</b>	<b>2,014,483</b>	<b>34,756,248</b>	<b>5,808,699</b>	<b>4,971,642</b>	<b>7,087,272</b>	
<b>60080 HEALTH CARE CENTER REVENUE</b>									
424297 COVID PPE	-88,811	0	0	0	0	0	-1,000	0	0
424298 NH CARES PYMT PROG PARTICIP	-6,167	0	0	0	0	0	0	0	0
424299 AMERICAN RESCUE PLAN ACT	0	0	0	0	-1,370,000	-1,370,000	-1,370,000	0	-1,370,000
424592 DEPT HEALTH & FAMILY SERVICES	0	-2,750	0	0	0	0	0	0	0
425010 RM BRD MEDICARE A	-738,489	-593,829	-389,751	-376,223	-533,941	-533,941	-533,941	-823,719	289,778
425020 RM BRD MEDICAID	-4,610,163	-4,799,405	-4,878,764	-1,900,094	-5,756,498	-5,756,498	-5,756,498	-6,042,504	286,006
425030 RM BRD INSURANCE	-27,701	0	-8,000	8,400	0	0	0	0	0
425040 RM BRD SWFA	-501,789	-514,069	-677,057	-271,467	-893,402	-893,402	-893,405	-978,438	85,036
425050 RM BRD RPLCMT A	-48,847	-6,795	-5,392	-10,275	-203,394	-203,394	-203,394	-210,091	6,697
425200 CONTRACTUAL-MEDICARE A	-213,886	-133,250	-31,605	31,392	0	0	0	0	0
425220 CONTRACTUAL-RPLCMT A	-45,770	-3,846	-1,503	-509	0	0	0	0	0
425250 MC COST REPORT SETTLEMENT	0	-8,819	-54	0	0	0	0	0	0
425252 MA COST REPORT SETTLEMENT	0	0	-4,133	0	0	0	0	0	0
425254 MCO COST SETTLEMENT	0	0	-2,452	0	0	0	0	0	0
451650 COPIER/POSTAGE/MISC	-126	-90	-116	-29	-125	-125	-125	-125	0
455200 SAUK CO HEALTH CARE CENTER	0	21	-104	40,213	0	0	0	0	0
455401 OUTPT PHYSICAL THER-MEDICARE B	0	0	-2,031	-2,779	0	0	0	0	0
455421 OUTPT SPEECH THER-MEDICARE B	0	0	-700	0	0	0	0	0	0
465191 HOSPICE MEDICAID REVENUE	-586	-22,974	-12,039	-15,839	0	0	0	0	0
465192 HOSPICE SELF PAY REVENUE	0	-51,158	-174,566	-25,193	0	0	0	0	0
465280 TRANSPORTATION REVENUE	-5,051	-6,208	-6,628	-6,672	-5,000	-5,000	-5,000	-5,000	0
465290 RM BRD SELF PAY	-514,868	-667,772	-766,102	-668,084	-812,520	-812,520	-812,520	-845,460	32,940
465300 RADIOLOGY MEDICARE A	-3,353	-2,849	-2,649	-453	-7,410	-7,410	-7,500	-1,500	-5,910
465310 PHARMACY MEDICARE A	-33,527	-24,596	-14,755	-13,968	-17,891	-17,891	-17,891	-10,000	-7,891
465330 PHYSICAL THERAPY MEDICARE A	-158,040	-123,390	-82,305	-97,442	-97,807	-97,807	-98,000	-100,000	2,193
465331 PHYSICAL THERAPY-MEDICARE B	-64,829	-46,380	-66,030	-41,953	-60,991	-60,991	-64,000	-63,556	2,565
465334 PHYSICAL THERAPY-RPLC A	-18,810	-135	-1,080	-3,420	0	0	-5,000	0	0
465335 PHYSICAL THERAPY-INS	-6,975	0	-2,205	0	0	0	-1,500	0	0
465336 PHYSICAL THERAPY-RPLC B	-900	-2,565	-6,909	-515	0	0	-500	0	0
465370 OCC THERAPY MEDICARE A	-157,860	-116,235	-84,105	-88,864	-98,939	-98,939	-98,000	-100,000	1,061
465371 OCC THERAPY MEDICARE B	-60,787	-33,672	-60,425	-25,287	-65,775	-65,775	-67,000	-50,000	-15,775
465374 OCC THERAPY RPLCMT A	-19,215	-225	-1,665	-2,340	0	0	-2,500	0	0
465375 OCC THERAPY INSURANCE	-7,425	0	-2,115	0	0	0	-1,000	0	0
465376 OCC THERAPY RPLCMNT B	-874	0	-4,616	-2,840	0	0	-1,000	0	0
465380 SPEECH THERAPY PART A	-47,650	-67,358	-28,375	-18,600	-41,470	-41,470	-42,000	-45,428	3,958
465381 SPEECH THERAPY MEDICARE B	-16,960	-26,584	-24,032	-8,495	-30,337	-30,337	-28,116	-17,540	-12,797
465384 SPEECH THERAPY RPLCMT A	-5,925	0	-675	0	0	0	-1,500	0	0
465385 SPEECH THERAPY INSURANCE	-4,075	0	0	0	0	0	-1,000	0	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60080 HEALTH CARE CENTER REVENUE</b>									
465386 SPEECH THERAPY RPLCMT B	-3,321	0	-5,125	-4,695	0	0	-3,500	0	0
465400 BED TAX ASSESSMENT	167,280	167,280	167,280	69,700	167,280	167,280	168,000	167,280	0
465401 BAD DEBT HOSPICE MCO	0	1,000	0	0	0	0	0	0	0
465402 BAD DEBT HOSPICE MEDICAID	0	1,000	0	0	0	0	-1,000	0	0
465405 BAD DEBT OUTPT MEDICARE B	0	0	1,000	0	0	0	0	0	0
465410 BAD DEBT SWFA	5,000	0	5,000	0	0	0	0	0	0
465411 BAD DEBT MEDICAID	10,341	10,000	-5,000	0	0	0	0	0	0
465412 BAD DEBT MEDICARE A	-10,101	1,480	5,000	0	0	0	0	0	0
465413 BAD DEBT SELF PAY	113,751	-23,000	-24,076	0	0	0	4,000	0	0
465414 BAD DEBT INSURANCE	-1,336	10,148	0	0	0	0	0	0	0
465415 BAD DEBT MEDICARE B	184	1,198	0	0	0	0	0	0	0
465417 BAD DEBT MEDICARE RPLCMT	-46,544	15,136	0	0	0	0	0	0	0
465420 LABORATORY	-6,138	-5,109	-1,780	-2,351	-12,000	-12,000	-12,500	-12,000	0
465428 VACCINATIONS	-16,459	-9,799	-11,004	-6,709	-10,000	-10,000	-9,000	-10,000	0
465467 CONTRACTUAL MED B MPPR	12,529	8,012	15,043	8,144	0	0	0	0	0
465469 CONTRACTUAL OP MED B MPPR	0	0	256	332	0	0	0	0	0
465470 CONTRACTUAL MEDICAID	1,418,964	1,284,805	87,237	-193,120	0	0	0	0	0
465471 CONTRACTUAL SWFA	208,261	156,559	46,183	4,972	0	0	0	0	0
465472 CONTRACTUAL MEDICARE B	53,671	34,873	50,955	27,556	46,748	46,748	48,000	0	46,748
465473 CONTRACTUAL-MED B RPLCMT	977	1,036	6,155	3,147	0	0	0	0	0
465475 CONTRACTUAL OUTPT MECICARE B	0	0	799	936	0	0	0	0	0
465481 CONTRACTUAL HOSPICE MCO	0	-5,541	0	0	0	0	0	0	0
465482 CONTRACTUAL HOSPICE MEDICAID	0	5,633	3,077	-1,026	0	0	0	0	0
465510 LEVEL 1 SCREEN	-1,770	-1,050	-1,200	-330	-1,700	-1,700	-1,500	-1,000	-700
465520 NA TRAINING	0	0	-3,800	-2,000	-4,000	-4,000	-5,000	0	-4,000
465531 INSURANCE CONTRACT ADJ	1,851	0	579	0	0	0	0	0	0
465550 GUEST MEALS	-271	-623	-5,084	-1,575	-5,000	-5,000	-5,000	-3,000	-2,000
474010 DEPARTMENTAL CHARGES	-160,618	-51,210	-44,587	-18,080	-41,080	-41,080	-42,000	-41,080	0
481100 INTEREST ON INVESTMENTS	-5	-7	-12	-3	0	0	0	0	0
481250 INSURANCE INTEREST	0	-8	-9	0	0	0	0	0	0
483100 GAIN/LOSS FIXED ASSETS DIV	0	1,373	-4,173	0	0	0	0	0	0
483310 BAKE SALES	-546	-295	-300	-300	0	0	0	0	0
483330 CRAFT SALES	-95	-118	-50	0	0	0	0	0	0
483340 RECYCLING REVENUES	0	-42	-197	-138	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	0	0	-758	0	0	0	0	0	0
484110 MISCELLANEOUS PUBLIC CHARGES	0	-31	0	0	0	0	0	0	0
485010 DONATIONS & CONTRIBUTIONS	0	0	-100	-164	0	0	0	0	0
485020 GERIATRICS DONATIONS	-1,295	-545	0	-590	0	0	0	0	0
493160 USE OF RETAINED EARNINGS	0	0	0	0	-1,111,960	-2,382,907	0	-2,321,450	-61,457

Fund: HEALTH CARE CENTER Department: ACCOUNTING	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>TOTAL HEALTH CARE CENTER REVENUE</b>	<b>-5,665,148</b>	<b>-5,652,780</b>	<b>-7,061,631</b>	<b>-3,617,631</b>	<b>-10,967,212</b>	<b>-12,238,159</b>	<b>-9,871,890</b>	<b>-11,514,611</b>	<b>-723,548</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-5,665,148</b>	<b>-5,652,780</b>	<b>-7,061,631</b>	<b>-3,617,631</b>	<b>-10,967,212</b>	<b>-12,238,159</b>	<b>-9,871,890</b>	<b>-11,514,611</b>	<b>-723,548</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-5,665,148</b>	<b>-5,652,780</b>	<b>-7,061,631</b>	<b>-3,617,631</b>	<b>-65,803,272</b>	<b>-12,238,159</b>	<b>-9,871,890</b>	<b>-11,514,611</b>	
<b>60085420 OCCUP THERAPY LABOR</b>									
511100 SALARIES PERMANENT REGULAR	43,444	51,350	17,512	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OVERTIME	39	40	10	0	0	0	0	0	0
511800 SALARIES-NONPRODUCTIVE	9,723	3,822	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	862	882	451	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	3,675	3,783	1,570	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	3,657	3,662	1,278	0	0	0	0	0	0
514201 ACTUARIAL PENSION	-4,889	-6,807	4,248	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	18,665	19,839	6,490	0	0	0	0	0	0
514401 ACTUARIAL OPEB HEALTH	106	-488	-1,857	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	52	64	22	0	0	0	0	0	0
514501 ACTUARIAL OPEB LIFE	958	-5,119	-127	0	0	0	0	0	0
514600 WORKERS COMPENSATION	898	871	196	0	0	0	0	0	0
<b>TOTAL OCCUP THERAPY LABOR</b>	<b>77,188</b>	<b>71,899</b>	<b>29,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>60085425 OCCUP THERAPY OPERATIONS</b>									
520900 CONTRACTED SERVICES	85,199	52,446	55,748	26,760	60,000	60,000	53,520	53,905	-6,095
531400 SMALL EQUIPMENT	4,442	4,413	2,808	252	4,600	4,600	504	2,575	-2,025
535900 EQUIPMENT AND MAINTENANCE	188	400	450	122	1,000	1,000	245	365	-635
<b>TOTAL OCCUP THERAPY OPERATIONS</b>	<b>89,829</b>	<b>57,260</b>	<b>59,006</b>	<b>27,134</b>	<b>65,600</b>	<b>65,600</b>	<b>54,269</b>	<b>56,845</b>	<b>-8,755</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>167,017</b>	<b>129,159</b>	<b>88,800</b>	<b>27,134</b>	<b>65,600</b>	<b>65,600</b>	<b>54,269</b>	<b>56,845</b>	<b>-8,755</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>167,017</b>	<b>129,159</b>	<b>88,800</b>	<b>27,134</b>	<b>393,600</b>	<b>65,600</b>	<b>54,269</b>	<b>56,845</b>	
<b>60086420 ACTIVITY THERAPY LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	141,642	148,559	158,088	90,255	176,910	176,910	180,510	201,198	24,288
511200 SALARIES-PERMANENT-OVERTIME	4,135	3,936	4,721	3,310	0	0	6,620	0	0
511800 SALARIES-NONPRODUCTIVE	24,251	10,102	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,647	1,277	1,317	0	1,357	1,357	1,357	1,397	40
512100 WAGES-PART TIME	32,920	12,842	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	1,664	880	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	3,022	2,315	0	0	0	0	0	0	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</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>60086420 ACTIVITY THERAPY LABOR COSTS</b>									
512900 LONGEVITY-PART TIME	138	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	14,905	13,577	11,904	6,867	13,637	13,637	13,734	15,499	1,862
514200 RETIREMENT-COUNTY SHARE	13,846	11,625	10,993	6,456	12,300	12,300	12,912	14,080	1,780
514201 ACTUARIAL PENSION	-18,513	-21,608	36,535	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	73,808	57,140	40,400	18,416	49,537	49,537	36,832	39,742	-9,795
514401 ACTUARIAL OPEB HEALTH	429	-3,007	-11,437	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	30	32	43	17	74	74	34	42	-32
514501 ACTUARIAL OPEB LIFE	558	-2,579	-250	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,375	2,893	1,412	1,095	2,086	2,086	2,190	2,087	1
<b>TOTAL ACTIVITY THERAPY LABOR COSTS</b>	<b>297,855</b>	<b>237,985</b>	<b>253,727</b>	<b>126,416</b>	<b>255,901</b>	<b>255,901</b>	<b>254,189</b>	<b>274,045</b>	<b>18,144</b>
<b>60086425 ACTIVITY THERAPY OPERATIONS</b>									
520900 CONTRACTED SERVICES	573	1,651	0	0	500	500	0	0	-500
531400 SMALL EQUIPMENT	0	0	0	9	250	250	19	250	0
532200 SUBSCRIPTIONS	1,520	236	1,274	184	1,699	1,699	367	1,600	-99
532800 TRAINING AND INSERVICE	0	528	600	0	500	500	0	650	150
533200 MILEAGE	0	106	0	0	0	0	0	35	35
534000 OPERATING/MEETING SUPPLIES	2,239	1,806	3,335	1,757	4,000	4,000	3,515	4,000	0
535900 EQUIPMENT AND MAINTENANCE	0	517	124	0	200	200	0	250	50
<b>TOTAL ACTIVITY THERAPY OPERATIONS</b>	<b>4,332</b>	<b>4,843</b>	<b>5,332</b>	<b>1,950</b>	<b>7,149</b>	<b>7,149</b>	<b>3,901</b>	<b>6,785</b>	<b>-364</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>302,187</b>	<b>242,828</b>	<b>259,059</b>	<b>128,366</b>	<b>263,050</b>	<b>263,050</b>	<b>258,090</b>	<b>280,830</b>	<b>17,780</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>302,187</b>	<b>242,828</b>	<b>259,059</b>	<b>128,366</b>	<b>1,578,300</b>	<b>263,050</b>	<b>258,090</b>	<b>280,830</b>	
<b>60087425 PHYSICIAN</b>									
528700 PHYSICIANS SERVICES	10,200	7,970	8,560	480	11,520	11,520	11,520	12,000	480
<b>TOTAL PHYSICIAN</b>	<b>10,200</b>	<b>7,970</b>	<b>8,560</b>	<b>480</b>	<b>11,520</b>	<b>11,520</b>	<b>11,520</b>	<b>12,000</b>	<b>480</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>10,200</b>	<b>7,970</b>	<b>8,560</b>	<b>480</b>	<b>11,520</b>	<b>11,520</b>	<b>11,520</b>	<b>12,000</b>	<b>480</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>10,200</b>	<b>7,970</b>	<b>8,560</b>	<b>480</b>	<b>69,120</b>	<b>11,520</b>	<b>11,520</b>	<b>12,000</b>	
<b>60088420 SOCIAL WORKERS LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	47,099	60,099	75,452	37,750	78,850	78,850	78,850	83,740	4,890
511800 SALARIES-NONPRODUCTIVE	4,004	1,105	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	142	0	0	0	0	0	0	60	60
514100 FICA & MEDICARE TAX	6,203	4,192	5,361	2,741	6,032	6,032	6,032	6,411	379

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60088420 SOCIAL WORKERS LABOR COSTS</b>									
514200 RETIREMENT-COUNTY SHARE	3,667	3,812	5,057	2,605	5,441	5,441	5,441	5,824	383
514201 ACTUARIAL PENSION	-4,904	-7,085	16,806	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	14,130	14,850	19,749	10,374	20,748	20,748	20,748	22,387	1,639
514401 ACTUARIAL OPEB HEALTH	-21	0	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	31	28	46	28	38	38	38	70	32
514501 ACTUARIAL OPEB LIFE	573	-2,219	-269	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,369	904	636	442	923	923	923	863	-60
<b>TOTAL SOCIAL WORKERS LABOR COSTS</b>	<b>72,293</b>	<b>75,685</b>	<b>122,838</b>	<b>53,940</b>	<b>112,032</b>	<b>112,032</b>	<b>112,032</b>	<b>119,355</b>	<b>7,323</b>
<b>60088425 SOCIAL WORKERS OPERATIONS</b>									
532800 TRAINING AND INSERVICE	275	85	0	0	500	500	0	500	0
533200 MILEAGE	0	0	23	0	0	0	0	50	50
<b>TOTAL SOCIAL WORKERS OPERATIONS</b>	<b>275</b>	<b>85</b>	<b>23</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>550</b>	<b>50</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>72,568</b>	<b>75,770</b>	<b>122,861</b>	<b>53,940</b>	<b>112,532</b>	<b>112,532</b>	<b>112,032</b>	<b>119,905</b>	<b>7,373</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>72,568</b>	<b>75,770</b>	<b>122,861</b>	<b>53,940</b>	<b>675,192</b>	<b>112,532</b>	<b>112,032</b>	<b>119,905</b>	
<b>60089420 MEDICAL RECORDS LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	66,987	70,573	62,603	16,998	68,310	68,310	33,996	93,954	25,644
511200 SALARIES-PERMANENT-OVERTIME	0	6	0	333	0	0	670	0	0
511800 SALARIES-NONPRODUCTIVE	8,387	3,166	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	160	0	0	0	0	0	0	0	0
512100 WAGES-PART TIME	18,356	3,794	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	1,212	26	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	6,812	6,501	4,472	1,274	5,226	5,226	2,548	7,187	1,961
514200 RETIREMENT-COUNTY SHARE	6,169	5,117	4,242	1,048	4,713	4,713	2,096	6,529	1,816
514201 ACTUARIAL PENSION	-8,248	-9,511	14,099	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	18,665	15,775	9,846	3,458	20,748	20,748	6,916	22,387	1,639
514401 ACTUARIAL OPEB HEALTH	52	-458	-1,744	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	22	23	23	4	0	0	8	0	0
514501 ACTUARIAL OPEB LIFE	398	-1,863	-136	0	0	0	0	0	0
514600 WORKERS COMPENSATION	77	61	26	10	41	41	20	56	15
<b>TOTAL MEDICAL RECORDS LABOR COSTS</b>	<b>119,049</b>	<b>93,210</b>	<b>93,431</b>	<b>23,126</b>	<b>99,038</b>	<b>99,038</b>	<b>46,254</b>	<b>130,113</b>	<b>31,075</b>
<b>60089425 MEDICAL RECORDS OPERATIONS</b>									



<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60089425 MEDICAL RECORDS OPERATIONS</b>									
531400 SMALL EQUIPMENT	10	0	0	17	250	250	34	250	0
532200 SUBSCRIPTIONS	196	424	0	0	150	150	0	150	0
532800 TRAINING AND INSERVICE	0	0	0	0	500	500	0	500	0
533200 MILEAGE	25	0	23	0	0	0	0	50	50
<b>TOTAL MEDICAL RECORDS OPERATIONS</b>	<b>231</b>	<b>424</b>	<b>23</b>	<b>17</b>	<b>900</b>	<b>900</b>	<b>34</b>	<b>950</b>	<b>50</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>119,280</b>	<b>93,634</b>	<b>93,454</b>	<b>23,143</b>	<b>99,938</b>	<b>99,938</b>	<b>46,288</b>	<b>131,063</b>	<b>31,125</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>119,280</b>	<b>93,634</b>	<b>93,454</b>	<b>23,143</b>	<b>599,628</b>	<b>99,938</b>	<b>46,288</b>	<b>131,063</b>	
<b>60092420 KITCHEN LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	163,767	261,484	397,922	234,780	569,292	569,292	469,560	604,828	35,536
511200 SALARIES-PERMANENT-OVERTIME	9,240	21,609	16,410	6,020	25,674	25,674	12,040	0	-25,674
511800 SALARIES-NONPRODUCTIVE	24,718	11,618	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	489	849	696	0	862	862	862	976	114
512100 WAGES-PART TIME	175,938	79,838	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	9,701	3,494	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	19,433	5,191	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	434	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	29,879	26,530	29,598	17,316	45,581	45,581	34,632	46,344	763
514200 RETIREMENT-COUNTY SHARE	27,413	24,233	27,949	16,577	41,112	41,112	33,154	42,104	992
514201 ACTUARIAL PENSION	-36,652	-45,043	92,892	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	130,238	110,939	126,183	71,295	175,526	175,526	142,590	164,000	-11,526
514401 ACTUARIAL OPEB HEALTH	350	-1,474	-5,605	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	94	92	107	44	104	104	88	144	40
514501 ACTUARIAL OPEB LIFE	1,734	-7,310	-619	0	0	0	0	0	0
514600 WORKERS COMPENSATION	6,889	5,741	3,554	2,805	6,972	6,972	5,610	6,240	-732
514800 UNEMPLOYMENT	0	-944	4,386	0	0	0	0	0	0
<b>TOTAL KITCHEN LABOR COSTS</b>	<b>563,664</b>	<b>496,847</b>	<b>693,473</b>	<b>348,838</b>	<b>865,123</b>	<b>865,123</b>	<b>698,536</b>	<b>864,636</b>	<b>-487</b>
<b>60092425 KITCHEN OPERATIONS</b>									

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>		<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60092425 KITCHEN OPERATIONS</b>									
520900 CONTRACTED SERVICES	7,425	4,496	8,768	3,841	12,000	12,000	7,682	10,000	-2,000
531400 SMALL EQUIPMENT	0	0	0	14	0	0	29	30	30
532800 TRAINING AND INSERVICE	15	15	1,341	0	750	750	0	750	0
534300 FOOD	272,773	215,972	221,236	94,677	241,500	241,500	188,876	230,000	-11,500
535900 EQUIPMENT AND MAINTENANCE	2,613	2,901	4,741	1,117	6,000	6,000	2,234	6,000	0
539000 DIETARY SUPPLIES	22,108	18,450	17,166	7,251	19,500	19,500	14,502	18,000	-1,500
<b>TOTAL KITCHEN OPERATIONS</b>	<b>304,934</b>	<b>241,835</b>	<b>253,251</b>	<b>106,900</b>	<b>279,750</b>	<b>279,750</b>	<b>213,323</b>	<b>264,780</b>	<b>-14,970</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>868,599</b>	<b>738,682</b>	<b>946,725</b>	<b>455,738</b>	<b>1,144,873</b>	<b>1,144,873</b>	<b>911,859</b>	<b>1,129,416</b>	<b>-15,457</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>868,599</b>	<b>738,682</b>	<b>946,725</b>	<b>455,738</b>	<b>6,869,238</b>	<b>1,144,873</b>	<b>911,859</b>	<b>1,129,416</b>	
<b>60093420 MAINTENANCE LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	107,958	152,535	194,853	105,601	225,533	225,533	211,202	226,296	763
511200 SALARIES-PERMANENT-OVERTIME	629	746	912	488	5,997	5,997	976	6,377	380
511800 SALARIES-NONPRODUCTIVE	19,195	10,423	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	280	607	539	80	587	587	80	0	-587
512100 WAGES-PART TIME	52,585	22,550	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	295	0	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	8,090	2,341	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	269	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	13,018	13,972	13,968	8,015	17,757	17,757	16,030	17,800	43
514200 RETIREMENT-COUNTY SHARE	12,633	12,282	13,209	6,130	16,016	16,016	12,260	16,171	155
514201 ACTUARIAL PENSION	-16,891	-22,829	43,900	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	56,164	57,561	57,137	7,198	62,243	62,243	14,396	8,677	-53,566
514401 ACTUARIAL OPEB HEALTH	140	-2,204	-8,383	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	59	68	116	31	73	73	62	93	20
514501 ACTUARIAL OPEB LIFE	1,087	-5,394	-673	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,091	3,041	1,676	1,242	2,716	2,716	2,484	2,397	-319
519200 PHYSICALS / OTHER BENEFITS	99	74	145	0	0	0	0	0	0
<b>TOTAL MAINTENANCE LABOR COSTS</b>	<b>258,700</b>	<b>245,772</b>	<b>317,400</b>	<b>128,784</b>	<b>330,922</b>	<b>330,922</b>	<b>257,490</b>	<b>277,811</b>	<b>-53,111</b>
<b>60093425 MAINTENANCE OPERATIONS</b>									
520900 CONTRACTED SERVICES	26,184	26,210	29,165	12,825	30,000	30,000	25,651	30,000	0
522100 WATER TREATMENT	18,590	17,141	18,183	9,530	21,000	21,000	19,061	21,000	0

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</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>60093425 MAINTENANCE OPERATIONS</b>									
522200 ELECTRIC	101,597	102,483	92,594	29,671	104,000	104,000	59,343	104,000	0
522400 GAS (HEATING)	44,940	75,506	55,335	23,615	80,000	80,000	47,229	80,000	0
522600 FUEL OIL	6,111	3,492	1,630	5,255	5,500	5,500	10,511	5,500	0
522901 UTILITIES-SOLAR	22,533	22,335	22,883	7,979	24,374	24,374	15,958	25,000	626
525000 BLDG/PROPERTY MAINT AND REPAIR	13,118	22,384	31,327	8,857	27,000	27,000	17,715	35,000	8,000
531400 SMALL EQUIPMENT	943	3,474	4,980	710	6,000	6,000	1,419	6,000	0
532800 TRAINING AND INSERVICE	0	0	120	0	500	500	0	500	0
533200 MILEAGE	0	0	22	0	0	0	0	0	0
534000 OPERATING/MEETING SUPPLIES	5,044	5,761	-536	3,808	5,400	5,400	1,615	7,500	2,100
535200 VEHICLE MAINTENANCE AND REPAIR	686	873	1,953	457	3,000	3,000	914	3,500	500
535900 EQUIPMENT AND MAINTENANCE	2,530	3,492	1,917	757	3,500	3,500	1,514	3,500	0
<b>TOTAL MAINTENANCE OPERATIONS</b>	<b>242,274</b>	<b>283,150</b>	<b>259,571</b>	<b>103,465</b>	<b>310,274</b>	<b>310,274</b>	<b>200,930</b>	<b>321,500</b>	<b>11,226</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>500,974</b>	<b>528,922</b>	<b>576,971</b>	<b>232,249</b>	<b>641,196</b>	<b>641,196</b>	<b>458,420</b>	<b>599,311</b>	<b>-41,885</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>500,974</b>	<b>528,922</b>	<b>576,971</b>	<b>232,249</b>	<b>3,847,176</b>	<b>641,196</b>	<b>458,420</b>	<b>599,311</b>	
<b>60094420 HOUSEKEEPING LABOR COSTS</b>									
511100 SALARIES PERMANENT REGULAR	215,529	256,040	318,452	204,604	422,033	422,033	409,208	484,199	62,166
511200 SALARIES-PERMANENT-OVERTIME	8,711	13,473	9,782	5,799	4,291	4,291	11,598	0	-4,291
511800 SALARIES-NONPRODUCTIVE	38,913	13,910	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,421	1,611	1,264	0	1,514	1,514	1,514	1,507	-7
512100 WAGES-PART TIME	65,338	29,762	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	2,626	886	0	0	0	0	0	0	0
512800 WAGES PART TIME NONPRODUCTIVE	10,241	2,595	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	429	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	24,582	21,939	23,026	14,951	32,729	32,729	29,902	37,157	4,428
514200 RETIREMENT-COUNTY SHARE	23,451	20,914	21,533	14,043	28,266	28,266	28,086	32,337	4,071
514201 ACTUARIAL PENSION	-31,355	-38,874	71,566	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	171,782	157,161	144,331	70,470	172,150	172,150	140,940	182,561	10,411
514401 ACTUARIAL OPEB HEALTH	2,004	-3,382	-12,866	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	75	78	65	22	91	91	44	68	-23
514501 ACTUARIAL OPEB LIFE	1,384	-6,187	-374	0	0	0	0	0	0
514600 WORKERS COMPENSATION	5,883	4,940	2,896	2,462	5,006	5,006	4,924	5,003	-3
514800 UNEMPLOYMENT	0	2,778	0	0	0	0	0	0	0
<b>TOTAL HOUSEKEEPING LABOR COSTS</b>	<b>541,012</b>	<b>477,644</b>	<b>579,675</b>	<b>312,351</b>	<b>666,080</b>	<b>666,080</b>	<b>626,216</b>	<b>742,832</b>	<b>76,752</b>
<b>60094425 HOUSEKEEPING OPERATIONS</b>									

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60094425 HOUSEKEEPING OPERATIONS</b>									
520900 CONTRACTED SERVICES	1,262	1,342	1,319	118	1,425	1,425	236	1,300	-125
531400 SMALL EQUIPMENT	-3,316	300	1,539	510	1,500	1,500	1,019	1,500	0
532800 TRAINING AND INSERVICE	0	0	0	0	250	250	0	250	0
534000 OPERATING/MEETING SUPPLIES	39,371	38,412	37,485	15,839	41,000	41,000	31,679	41,000	0
535000 REPAIRS AND MAINTENANCE	885	423	1,680	321	2,500	2,500	642	2,500	0
539700 LAUNDRY, LINENS & BEDDING	14,970	-2,215	14,100	3,689	8,000	8,000	7,378	8,000	0
<b>TOTAL HOUSEKEEPING OPERATIONS</b>	<b>53,172</b>	<b>38,261</b>	<b>56,123</b>	<b>20,477</b>	<b>54,675</b>	<b>54,675</b>	<b>40,954</b>	<b>54,550</b>	<b>-125</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>594,184</b>	<b>515,905</b>	<b>635,798</b>	<b>332,828</b>	<b>720,755</b>	<b>720,755</b>	<b>667,170</b>	<b>797,382</b>	<b>76,627</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>594,184</b>	<b>515,905</b>	<b>635,798</b>	<b>332,828</b>	<b>4,324,530</b>	<b>720,755</b>	<b>667,170</b>	<b>797,382</b>	
<b>60097 HEALTH CARE NON-OPER REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-1,194,685	-1,113,120	-807,513	-392,243	-784,487	-784,487	-784,487	-784,487	0
424150 SP REIMBURSEMENT	-1,188,585	-777,750	-49,300	0	0	0	0	0	0
481100 INTEREST ON INVESTMENTS	-2,225	-54,943	-15,055	-109,150	-75,000	-75,000	-75,000	-75,000	0
489012 PRIVATE CONTRIB CAPITAL REVENU	-6,730	-4,790	0	0	0	0	0	0	0
492100 TRANSFER FROM GENERAL FUND	-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
<b>TOTAL HEALTH CARE NON-OPER REVENUE</b>	<b>-3,454,773</b>	<b>-2,979,276</b>	<b>-1,911,714</b>	<b>-1,061,388</b>	<b>-1,979,477</b>	<b>-1,979,477</b>	<b>-1,979,477</b>	<b>-1,974,439</b>	<b>-5,038</b>
<b>60097425 NON-OPERATING REV/EXP</b>									
564000 DEBT PREMIUM AMORTIZATION	-76,376	-76,376	-63,906	-13,247	-26,495	-26,495	-26,495	-26,495	0
<b>TOTAL NON-OPERATING REV/EXP</b>	<b>-76,376</b>	<b>-76,376</b>	<b>-63,906</b>	<b>-13,247</b>	<b>-26,495</b>	<b>-26,495</b>	<b>-26,495</b>	<b>-26,495</b>	<b>0</b>
<b>60097900 TRANSFERS TO OTHER FUNDS</b>									
591000 TRANSFER TO GENERAL FUND	2,225	54,943	15,055	109,150	75,000	75,000	75,000	75,000	0
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>2,225</b>	<b>54,943</b>	<b>15,055</b>	<b>109,150</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,454,773</b>	<b>-2,979,276</b>	<b>-1,911,714</b>	<b>-1,061,388</b>	<b>-1,979,477</b>	<b>-1,979,477</b>	<b>-1,979,477</b>	<b>-1,974,439</b>	<b>-5,038</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>-74,152</b>	<b>-21,433</b>	<b>-48,851</b>	<b>95,902</b>	<b>48,505</b>	<b>48,505</b>	<b>48,505</b>	<b>48,505</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-3,528,924</b>	<b>-3,000,709</b>	<b>-1,960,565</b>	<b>-965,486</b>	<b>-11,585,832</b>	<b>-1,930,972</b>	<b>-1,930,972</b>	<b>-1,925,934</b>	

<b>Fund: HEALTH CARE CENTER</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: ACCOUNTING</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>60098420 ADMINISTRATION - LABOR</b>									
511100 SALARIES PERMANENT REGULAR	141,844	150,513	153,048	102,792	182,169	182,169	205,584	194,020	11,851
511200 SALARIES-PERMANENT-OVERTIME	357	2,707	4,005	8,844	20,406	20,406	17,000	0	-20,406
511800 SALARIES-NONPRODUCTIVE	18,766	9,881	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	678	509	529	0	549	549	549	569	20
514100 FICA & MEDICARE TAX	12,635	11,974	11,115	8,375	15,539	15,539	16,750	14,886	-653
514200 RETIREMENT-COUNTY SHARE	11,193	10,624	9,924	6,945	14,016	14,016	13,890	13,524	-492
514201 ACTUARIAL PENSION	-14,966	-19,748	32,985	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	35,567	24,561	20,267	10,290	28,789	28,789	20,580	22,387	-6,402
514401 ACTUARIAL OPEB HEALTH	178	-984	-3,744	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	31	24	16	7	19	19	14	20	1
514501 ACTUARIAL OPEB LIFE	574	-1,910	-90	0	0	0	0	0	0
514600 WORKERS COMPENSATION	1,907	1,680	855	861	1,441	1,441	1,782	1,310	-131
<b>TOTAL ADMINISTRATION - LABOR</b>	<b>208,765</b>	<b>189,832</b>	<b>228,909</b>	<b>138,114</b>	<b>262,928</b>	<b>262,928</b>	<b>276,149</b>	<b>246,716</b>	<b>-16,212</b>
<b>60098425 ADMINISTRATION-OPERATIONS</b>									
520900 CONTRACTED SERVICES	0	0	33,452	0	0	0	0	0	0
524000 MISCELLANEOUS EXPENSES	911	6,868	1,154	176	2,500	2,500	353	2,500	0
532200 SUBSCRIPTIONS	0	0	144	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	-370	2,396	525	345	2,500	2,500	690	2,500	0
533200 MILEAGE	0	0	0	0	200	200	0	100	-100
<b>TOTAL ADMINISTRATION-OPERATIONS</b>	<b>541</b>	<b>9,264</b>	<b>35,275</b>	<b>521</b>	<b>5,200</b>	<b>5,200</b>	<b>1,043</b>	<b>5,100</b>	<b>-100</b>
<b>60098428 ASSISTED LIVING</b>									
520900 CONTRACTED SERVICES	0	0	0	0	0	0	115,000	0	0
<b>TOTAL ASSISTED LIVING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>209,306</b>	<b>199,096</b>	<b>264,184</b>	<b>138,635</b>	<b>268,128</b>	<b>268,128</b>	<b>392,192</b>	<b>251,816</b>	<b>-16,312</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>209,306</b>	<b>199,096</b>	<b>264,184</b>	<b>138,635</b>	<b>1,608,768</b>	<b>268,128</b>	<b>392,192</b>	<b>251,816</b>	
<b>TOTAL FUND REVENUE</b>	<b>-9,123,421</b>	<b>-8,633,256</b>	<b>-8,976,945</b>	<b>-4,680,819</b>	<b>-12,950,289</b>	<b>-14,221,236</b>	<b>-11,854,967</b>	<b>-13,492,650</b>	<b>-728,586</b>
<b>TOTAL FUND EXPENSE</b>	<b>7,659,140</b>	<b>7,287,068</b>	<b>8,392,275</b>	<b>4,146,711</b>	<b>12,950,289</b>	<b>14,221,236</b>	<b>11,708,415</b>	<b>13,492,650</b>	<b>-728,586</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-1,464,281</b>	<b>-1,346,188</b>	<b>-584,669</b>	<b>-534,108</b>	<b>0</b>	<b>0</b>	<b>-146,552</b>	<b>0</b>	

# 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>	

<b>Output Measures - How much are we doing?</b>			
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

## Human Services

Oversight Committee: Health Resources Committee

<b>Human Services Director</b> 1.00 FTE											
<b>Business &amp; Administrative Services Unit</b>		<b>Economic Support Unit</b>		<b>Community Support Unit</b>		<b>Child Protective Services Unit</b>		<b>Mental Health &amp; Recovery Services Unit</b>		<b>Children &amp; Families Unit</b>	
Human Services Manager - Administration 1.00 FTE		Economic Support Manager 1.00 FTE		Human Services Manager - CSP 1.00 FTE		Human Services Manager - IA 1.00 FTE		Human Services Manager - MHRS 1.00 FTE		Human Services Manager - Childrens 1.00 FTE	
Program Services Coordinator 1.00 FTE	Senior Accountant 1.00 FTE	Lead Economic Support Specialist 2.00 FTE		Psychotherapist Coordinator 2.0 FTE		Human Services Manager - CPS Ongoing 1.00 FTE		Psychotherapist 8.00 FTE		Social Worker - Children 9.00 FTE	
Systems Analyst 1.00 FTE	Lead Billing Specialist 1.00 FTE	Economic Support Specialist 10.00 FTE		Psychotherapist 3.0 FTE		Social Worker - CPS Ongoing 6.00 FTE		Social Worker Crisis 1.00 FTE		B-3 Early Childhood Special Education Teacher 1.00 FTE	
Medical Records Coordinator 1.00 FTE	Accounting Technician 1.00 FTE	Economic Support Resource Specialist 1.00 FTE		Social Worker 1.52 FTE		Social Worker - Assessment CPS Initial Assessment 6.00 FTE		Crisis Intervention Worker 3.00 FTE		Social Work Coordinator 2.00 FTE	
Data Systems Specialist 1.00 FTE	Program Specialist - Reception 3.00 FTE				Psychiatric Nurse 2.77 FTE		Family Support Specialist 4.00 FTE		Psychiatric Nurse 1.00 FTE		Authorization and Procurement Specialist 2.00 FTE
Program Specialist - Business 2.00 FTE	Authorization and Procurement Specialist 1.00 FTE		<b>Integrated Services Program Unit</b>		Community Rehabilitation Specialist 4.00 FTE		Social Work Coordinator 1.00 FTE		Community Recovery Specialist (Project) 1.00 FTE		Occupational Therapist 1.00 FTE
Billing Specialist 2.00 FTE	Medical Records Technician 1.00 FTE	Human Services Manager - CCS/ISP 1.00 FTE		Program Specialist 1.00 FTE		<b>Youth Justice Unit</b>		Program Specialist - MHRS/ISP 1.00 FTE		Physical Therapist 1.0 FTE	
		Integrated Services Program Coordinator 3.00 FTE		<b>Justice, Diversion and Support</b>		Human Services Manager - Youth Justice 1.00 FTE		Human Services Manager - Crisis 1.00 FTE		Speech and Language Therapist 2.00 FTE	
		Psychotherapist 2.00 FTE		Human Services Manager - Justice 1.00 FTE		Social Worker 4.00 FTE					
		Community Rehabilitation Specialist 2.00 FTE		Diversion Program Coordinator 2.00 FTE		Program Specialist - Child Welfare 2.00 FTE					
				Case Manager 1.00 FTE		<b>Adult Protective Services Unit</b>					
				Education Navigator .25 FTE		Human Services Manager - APS 1.00 FTE					
				Diversion Supervision Coordinator 1.00 FTE		Social Worker - APS 4.00 FTE					

	2019	2020	2021	2022	2023	2024	2025
FTE Change	6.00	4.00	0.00	3.00	5.77	3.83	0.65
FTE Balance	110.29	114.29	114.29	117.29	123.06	126.89	127.54

	2021 Actual	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>HUMAN SERVICES</b>											
<u>Revenues</u>											
Tax Levy	7,778,105	7,730,457	8,065,028	8,974,223	8,974,223	9,330,024	355,801	3.96%	None	0	0
Grants & Aids	18,964,652	21,968,775	24,897,509	24,189,139	29,311,093	28,814,113	4,624,974	19.12%			
Fees, Fines & Forfeitures	74,783	79,158	70,794	75,500	76,700	76,000	500	0.66%	2025 Total	0	0
User Fees	431,195	464,425	441,016	478,400	438,850	435,600	(42,800)	-8.95%			
Donations	10,334	5,000	1,050	0	0	0	0	0.00%			
Interest	2,551	5,440	6,455	150,000	6,500	6,500	(143,500)	-95.67%	2026	0	0
Miscellaneous	45,163	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	0.00%	2028	0	0
Use of Fund Balance	780,584	0	482,700	240,160	0	86,628	(153,532)	-63.93%	2029	0	0
<b>Total Revenues</b>	<b>28,087,367</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	7,448,875	7,652,518	8,294,222	9,803,157	9,416,466	10,156,389	353,232	3.60%			
Labor Benefits	2,627,118	2,634,261	2,696,942	3,231,261	3,158,398	3,452,005	220,744	6.83%			
Supplies & Services	16,955,995	19,208,032	22,338,751	20,875,104	26,141,753	25,144,271	4,269,167	20.45%			
Capital Outlay	0	92,888	45,184	50,000	50,000	0	(50,000)	-100.00%			
Transfer to General Fund	1,055,379	125,808	625,964	150,000	6,500	6,500	(143,500)	-95.67%			
Addition to Fund Balance	0	625,916	0	0	50,825	0	0	0.00%			
<b>Total Expenses</b>	<b>28,087,367</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	2,800,896	2,020,311	2,646,226		2,163,525	2,214,350					
End of Year Fund Balance	2,020,311	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

### 2025 Highlights & Issues on the Horizon

There is a rising need for out of home placements, especially children, coupled with a shortage of beds and often no funding.

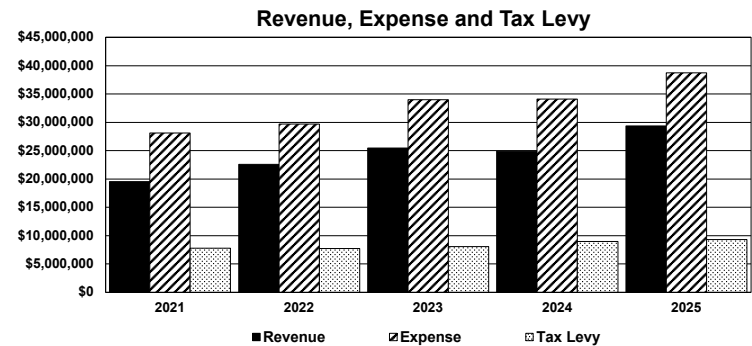
CLTS referrals continue to outpace staff capacity, with 20-30% growth annually since the waitlist was eliminated. More staff are needed.

Wisconsin Counties Association has identified Mental Health as a top priority for the next budget cycle, and is requesting full funding of CSP (Community Support Program) and Crisis Services. This would have a positive fiscal impact.

Strategic realignment within the department is being considered.

Human Services, Health and the Sheriff's Department have evaluated options for using the opioid settlement dollars, discussion and planning is ongoing.

Crisis numbers have been down for the beginning of 2024, likely due to strong programs, the trend will continue to be monitored in order to determine if a position can be reallocated internally to meet other agency needs.



Fund: HUMAN SERVICES Department: HUMAN SERVICES	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>21051 HUMAN SERVICES REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-7,778,105	-7,730,457	-8,065,028	-4,487,111	-8,974,223	-8,974,223	-8,974,223	-9,330,024	0
424275 TREATMENT ALTERNATIVES & DIVER	0	0	-165,985	-51,657	-242,778	-242,778	-242,778	-275,000	0
424276 PRE-BOOKING DIVERSION	0	0	0	0	-125,000	-125,000	-230,089	-140,000	0
424496 SSM HEALTH GRANT	0	0	-95,418	-119,007	-45,248	-45,248	-46,630	-24,500	0
424500 MEDICARE	-63,096	-72,572	-83,982	-22,181	-70,000	-70,000	-90,000	-90,000	0
424510 MEDICAL ASSISTANCE / MEDICAID	-11,215,118	-13,054,206	-14,552,297	-2,617,298	-14,983,692	-14,983,692	-16,089,500	-16,412,500	0
424592 DEPT HEALTH & FAMILY SERVICES	-5,231,877	-5,749,254	-6,322,241	-1,376,396	-7,024,468	-7,024,468	-10,974,511	-10,206,383	0
424593 INCOME MAINTENANCE	-947,800	-983,441	-1,110,332	-408,568	-1,054,384	-1,054,384	-1,051,944	-1,033,641	0
424597 OTHER CONTRACTS	-797,491	-740,663	-639,414	-209,869	-643,569	-643,569	-585,641	-632,089	0
441400 DRIVER IMPROVEMENT SURCHARGE	-74,783	-79,158	-70,794	-40,155	-75,500	-75,500	-76,700	-76,000	0
451212 TREATMENT COURT USER FEES	0	0	-4,587	-2,770	0	0	0	0	0
451214 DIVERSION SUPERVISION AGREE FE	0	0	-1,115	-125	-1,500	-1,500	-1,000	0	0
455660 CLIENT LIABILITY COLLECTED	-156,942	-144,569	-153,684	-53,456	-165,900	-165,900	-166,600	-164,100	0
465103 CLIENT SHARE ROOM & BOARD	-7,921	-6,791	-12,592	-3,936	-6,500	-6,500	-9,000	-9,000	0
465170 ALTERNATE CARE COLLECTIONS	-105,725	-129,845	-127,615	-61,583	-130,000	-130,000	-130,000	-130,000	0
473601 MEDICAL RECORDS FEES	-2,530	-2,314	-2,236	-1,578	-2,500	-2,500	-2,500	-2,500	0
481100 INTEREST ON INVESTMENTS	-2,551	-5,440	-6,455	-131,867	-150,000	-150,000	-6,500	-6,500	0
484120 ADDL REVS FROM STATE PRIOR YR	-709,271	-1,368,638	-1,927,839	-56,366	0	0	0	0	0
484130 REFUNDS OF PRIOR YEARS EXPENSE	-31,725	-58,923	-29,988	-675	0	0	-675	0	0
484160 MISCELLANEOUS REVENUES	-13,438	-5,541	-6,523	-7,070	-2,100	-2,100	-15,901	-10,300	0
484162 CRIMINAL BACKGROUND CHECK FEE	-976	-740	-868	-400	-1,000	-1,000	-1,000	-1,000	0
485080 DONATIONS	-10,334	-5,000	-1,050	0	0	0	0	0	0
486200 INSURANCE RECOVERY-VEHICLES	0	-21,703	0	0	0	0	0	0	0
487100 THIRD PARTY COLLECTIONS	-157,100	-180,164	-138,319	-74,367	-171,000	-171,000	-128,750	-129,000	0
493010 FUND BALANCE APPLIED	0	0	0	0	0	-240,160	0	-86,628	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	0	-79,550	0	0
<b>TOTAL HUMAN SERVICES REVENUE</b>	<b>-27,306,782</b>	<b>-30,339,422</b>	<b>-33,518,362</b>	<b>-9,726,435</b>	<b>-33,869,362</b>	<b>-34,109,522</b>	<b>-38,903,492</b>	<b>-38,759,165</b>	<b>0</b>
<b>21051110 HS ADMINISTRATION</b>									
511100 SALARIES PERMANENT REGULAR	235,824	207,412	215,165	113,119	238,573	238,573	238,417	252,957	0
511900 LONGEVITY-FULL TIME	830	537	577	0	617	617	617	657	0
514100 FICA & MEDICARE TAX	17,906	15,348	15,793	8,289	18,918	18,918	18,944	19,784	0
514200 RETIREMENT-COUNTY SHARE	13,842	13,529	14,675	7,805	16,504	16,504	16,528	17,626	0
514400 HEALTH INSURANCE COUNTY SHARE	26,487	39,619	39,174	20,748	41,495	41,495	41,495	44,775	0
514500 LIFE INSURANCE COUNTY SHARE	99	25	28	11	27	27	27	27	0
514600 WORKERS COMPENSATION	2,527	1,871	1,082	776	1,728	1,728	1,731	1,582	0
515800 PER DIEM COMMITTEE	4,425	8,175	7,425	3,188	8,100	8,100	5,000	5,000	0
520100 CONSULTANT AND CONTRACTUAL	0	0	1,000	0	2,500	2,500	0	2,500	0
522500 TELEPHONE	578	868	856	437	1,000	1,000	1,000	1,000	0
532400 MEMBERSHIP DUES	0	0	0	0	0	0	0	3,000	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</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>21051110 HS ADMINISTRATION</b>									
532600 ADVERTISING	0	0	300	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	215	1,775	1,230	1,700	2,500	2,500	2,500	2,500	0
533200 MILEAGE	687	1,272	2,042	1,178	5,000	5,000	3,000	3,000	0
533500 MEALS AND LODGING	301	3,227	809	0	4,120	4,120	4,000	4,120	0
535200 VEHICLE MAINTENANCE AND REPAIR	8,559	19,560	22,017	14,387	10,000	10,000	20,000	20,000	0
538130 HOUSING ASSISTANCE	110,517	6,248	40,561	49,139	97,714	97,714	97,714	97,714	0
538480 PROGRAM ADMINISTRATION	1,372	2,778	1,740	1,500	5,000	5,000	3,000	9,000	0
538510 TERMINATIONS OF PARENTAL RIGHT	109,322	102,948	136,342	50,879	105,000	105,000	105,000	105,000	0
538520 CRIMINAL BACKGROUND CHECKS	1,598	1,071	1,733	784	1,500	1,500	1,500	2,000	0
539810 VEHICLE LEASE	0	0	7,898	16,340	14,674	14,674	16,340	16,340	0
551200 INSURANCE-VEHICLE LIABILITY	2,949	2,843	6,960	6,480	3,918	3,918	6,000	6,000	0
551900 INSURANCE-GENERAL LIABILITY	83,670	69,041	72,908	100,409	83,670	83,670	83,670	83,670	0
552100 OFFICIALS BONDS	70	70	77	77	70	70	70	70	0
552200 EMPLOYEE BONDS	50	100	215	0	100	100	100	100	0
552400 INSURANCE-VOLUNTEERS	32	18	16	18	100	100	100	100	0
559400 INDIRECT COSTS	92,363	71,715	119,435	52,392	104,783	104,783	107,278	72,166	0
<b>TOTAL HS ADMINISTRATION</b>	<b>714,222</b>	<b>570,053</b>	<b>710,058</b>	<b>449,657</b>	<b>767,611</b>	<b>767,611</b>	<b>774,031</b>	<b>770,688</b>	<b>0</b>
<b>21051431 HS FISCAL/DATA</b>									
511100 SALARIES PERMANENT REGULAR	750,216	759,445	723,074	445,312	909,679	909,679	886,137	939,518	0
511200 SALARIES-PERMANENT-OVERTIME	0	184	982	0	0	0	500	500	0
511900 LONGEVITY-FULL TIME	3,389	3,690	3,281	360	3,113	3,113	2,733	2,733	0
514100 FICA & MEDICARE TAX	54,548	55,256	52,749	32,277	69,829	69,829	68,037	72,120	0
514200 RETIREMENT-COUNTY SHARE	50,590	49,194	47,916	28,877	62,983	62,983	61,367	65,521	0
514400 HEALTH INSURANCE COUNTY SHARE	226,560	205,586	168,143	111,763	226,937	226,937	216,885	236,196	0
514500 LIFE INSURANCE COUNTY SHARE	256	248	257	106	211	211	223	208	0
514600 WORKERS COMPENSATION	631	533	300	268	548	548	534	566	0
514800 UNEMPLOYMENT	0	-1,109	223	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	3,944	24,140	17,018	0	10,000	10,000	0	0	0
522500 TELEPHONE	13,578	9,942	10,209	5,398	14,000	14,000	11,000	11,000	0
523900 INTERPRETER FEES	0	9	7	12	50	50	15	50	0
524000 MISCELLANEOUS EXPENSES	2,147	2,908	1,732	140	3,000	3,000	1,000	2,000	0
531100 POSTAGE AND BOX RENT	14,283	14,278	13,393	7,256	16,000	16,000	16,000	16,000	0
531200 OFFICE SUPPLIES AND EXPENSE	18,211	14,060	17,530	11,554	19,000	19,000	19,000	19,000	0
531400 SMALL EQUIPMENT	3,872	4,199	17,068	11,912	5,000	32,500	42,500	15,000	0
531800 MIS DEPARTMENT CHARGEBACKS	358,220	362,276	381,226	364,852	467,942	546,673	467,942	496,416	0
532200 SUBSCRIPTIONS	381	381	1,449	0	546	546	546	546	0
532400 MEMBERSHIP DUES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	0
532800 TRAINING AND INSERVICE	413	50	437	850	2,000	2,000	2,000	2,000	0
533200 MILEAGE	281	156	338	1,667	3,000	3,000	2,000	3,000	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>21051431 HS FISCAL/DATA</b>									
533400 COURIER SERVICE	8,450	9,208	9,281	3,567	9,000	9,000	9,200	9,200	0
533500 MEALS AND LODGING	197	227	204	0	2,200	2,200	2,000	2,200	0
538140 CLIENT SHELTER AND CLOTHING	7,879	7,153	3,027	0	0	0	0	0	0
581900 CAPITAL OUTLAY	0	92,888	45,184	0	0	50,000	50,000	0	0
<b>TOTAL HS FISCAL/DATA</b>	<b>1,521,047</b>	<b>1,617,901</b>	<b>1,518,026</b>	<b>1,029,172</b>	<b>1,828,038</b>	<b>1,984,269</b>	<b>1,862,619</b>	<b>1,893,774</b>	<b>0</b>
<b>21051432 CHILDREN SERVICES UNIT</b>									
511100 SALARIES PERMANENT REGULAR	540,976	513,640	493,151	256,513	560,023	560,023	541,304	568,146	0
511200 SALARIES-PERMANENT-OVERTIME	0	0	0	0	200	200	200	200	0
511900 LONGEVITY-FULL TIME	2,666	2,314	1,882	0	2,530	2,530	2,082	2,222	0
514100 FICA & MEDICARE TAX	40,376	38,254	36,655	19,204	43,051	43,051	41,584	43,648	0
514200 RETIREMENT-COUNTY SHARE	36,669	31,759	33,116	17,699	38,830	38,830	37,507	39,655	0
514400 HEALTH INSURANCE COUNTY SHARE	63,231	59,783	61,712	28,790	70,284	70,284	57,579	62,129	0
514500 LIFE INSURANCE COUNTY SHARE	226	171	192	66	195	195	162	162	0
514600 WORKERS COMPENSATION	7,476	6,536	3,415	2,414	6,584	6,584	6,360	4,732	0
522500 TELEPHONE	3,792	3,284	2,384	1,222	3,300	3,300	2,400	2,400	0
523900 INTERPRETER FEES	0	0	21	0	100	100	100	100	0
524000 MISCELLANEOUS EXPENSES	0	1,291	128	112	1,000	1,000	1,500	1,500	0
529900 PSYCHOLOGICAL SERVICES	0	0	3,105	1,960	10,000	10,000	5,000	5,000	0
532800 TRAINING AND INSERVICE	755	1,454	1,150	1,340	1,200	1,200	1,000	1,400	0
533200 MILEAGE	1,266	1,589	1,270	529	2,000	2,000	1,200	1,500	0
533500 MEALS AND LODGING	0	395	78	63	500	500	350	500	0
537120 RESPITE CARE	0	1,056	4,151	0	2,000	2,000	3,000	4,000	0
537500 PROGRAM INCENTIVES	0	0	0	0	0	0	1,500	1,000	0
538140 CLIENT SHELTER AND CLOTHING	0	0	0	0	0	0	1,000	1,000	0
538160 CLIENT PURCHASED MEALS	7	0	0	0	50	50	50	50	0
538170 ALTERNATIVE ACTIVITIES	0	0	0	0	0	0	500	500	0
538210 SPECIALIZED TRANSPORTATION	600	1,366	720	120	2,000	2,000	1,000	2,000	0
538270 FOSTER HOME	0	16,797	26,612	22,449	20,000	20,000	51,860	19,000	0
538280 GROUP HOME	0	13,278	0	0	55,722	55,722	25,000	55,722	0
538310 SHELTER CARE	15,741	12,710	875	7,525	15,000	15,000	15,000	15,000	0
538340 COUNSELING AND THERAPEUTIC	35,746	56,926	75,387	20,513	75,398	75,398	41,757	37,855	0
538370 JUVENILE PROBATION/SUPERVISION	0	0	0	0	1,000	1,000	0	500	0
538390 INTEGRATED SERVICES	34,897	27,910	34,601	9,123	50,000	50,000	26,000	35,500	0
538410 INTAKE ASSESSMENT	0	0	0	0	0	0	1,516	511	0
538450 CHILD CARING INSTITUTIONS	148,420	327,558	420,077	101,413	200,000	200,000	150,000	200,000	0
538460 JUVENILE CORRECTIONAL INSTITUT	217,483	0	0	92,204	106,609	106,609	246,240	112,852	0
<b>TOTAL CHILDREN SERVICES UNIT</b>	<b>1,150,327</b>	<b>1,118,071</b>	<b>1,200,682</b>	<b>583,259</b>	<b>1,267,576</b>	<b>1,267,576</b>	<b>1,262,751</b>	<b>1,218,784</b>	<b>0</b>

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>21051433 HS ADULT PROTECTIVE SERVICES</b>									
511100 SALARIES PERMANENT REGULAR	0	0	0	206,478	0	427,712	426,494	455,471	0
511900 LONGEVITY-FULL TIME	0	0	0	0	0	1,060	1,060	1,180	0
514100 FICA & MEDICARE TAX	0	0	0	15,057	0	32,802	32,708	34,934	0
514200 RETIREMENT-COUNTY SHARE	0	0	0	14,247	0	29,585	29,501	31,737	0
514400 HEALTH INSURANCE COUNTY SHARE	0	0	0	33,944	0	49,538	58,182	75,839	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	49	0	90	112	112	0
514600 WORKERS COMPENSATION	0	0	0	2,416	0	5,016	5,002	4,704	0
522500 TELEPHONE	0	0	0	713	0	2,600	2,052	2,052	0
523900 INTERPRETER FEES	0	0	0	0	0	0	25	0	0
524000 MISCELLANEOUS EXPENSES	0	0	0	0	0	100	100	100	0
528300 CBRF	0	0	0	30,740	0	90,000	83,776	90,000	0
528400 INSTITUTIONS	0	0	0	17,480	0	50,000	50,000	50,000	0
529900 PSYCHOLOGICAL SERVICES	0	0	0	17,820	0	0	30,000	15,000	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	0	13	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	0	0	0	1,750	1,250	1,500	0
533200 MILEAGE	0	0	0	1,758	0	9,000	5,000	5,000	0
533500 MEALS AND LODGING	0	0	0	0	0	150	0	150	0
537120 RESPITE CARE	0	0	0	0	0	17,005	10,000	11,080	0
538010 ADAPTIVE AIDS	0	0	0	650	0	0	1,000	1,000	0
538070 ADULT DAYCARE	0	0	0	0	0	1,000	0	1,000	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	0	0	0	450	0	9,150	1,650	2,250	0
538130 HOUSING ASSISTANCE	0	0	0	4,502	0	9,000	15,732	14,200	0
538150 PERSONAL EMERG RESPONSE SYSTEM	0	0	0	0	0	350	0	0	0
538160 CLIENT PURCHASED MEALS	0	0	0	0	0	100	0	216	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	0	0	0	0	2,500	0	1,000	0
538210 SPECIALIZED TRANSPORTATION	0	0	0	69	0	1,750	250	1,500	0
538230 SUPPORTIVE HOME CARE	0	0	0	3,908	0	20,000	16,000	19,000	0
538260 ADULT FAMILY HOME	0	0	0	0	0	7,000	0	2,000	0
538320 RESIDENTIAL CARE APARTMENT	0	0	0	2,800	0	0	2,800	0	0
538470 SKILLED NURSING	0	0	0	0	0	500	0	0	0
538480 PROGRAM ADMINISTRATION	0	0	0	154	0	0	200	0	0
<b>TOTAL HS ADULT PROTECTIVE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,247</b>	<b>0</b>	<b>767,758</b>	<b>772,894</b>	<b>821,025</b>	<b>0</b>
<b>21051434 ECONOMIC SUPPORT UNIT</b>									
511100 SALARIES PERMANENT REGULAR	729,286	756,468	744,823	398,597	844,535	844,535	839,471	884,505	0
511200 SALARIES-PERMANENT-OVERTIME	0	0	24,031	24,011	0	0	21,676	0	0
511900 LONGEVITY-FULL TIME	3,025	2,760	2,217	0	2,099	2,099	2,057	2,337	0
514100 FICA & MEDICARE TAX	52,556	54,818	55,941	30,835	64,767	64,767	66,035	67,843	0
514200 RETIREMENT-COUNTY SHARE	49,395	48,030	50,993	29,160	58,418	58,418	59,561	61,636	0
514400 HEALTH INSURANCE COUNTY SHARE	169,870	141,435	138,521	86,371	160,030	160,030	172,736	186,388	0



<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>21051434 ECONOMIC SUPPORT UNIT</b>									
514500 LIFE INSURANCE COUNTY SHARE	270	296	265	106	232	232	318	318	0
514600 WORKERS COMPENSATION	614	530	318	254	508	508	518	532	0
522500 TELEPHONE	6,060	6,035	3,174	1,659	6,060	6,060	3,500	3,500	0
524000 MISCELLANEOUS EXPENSES	25	30	275	340	1,000	1,000	500	500	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	368	80	0	0	100	0	0
531400 SMALL EQUIPMENT	0	14,813	5,466	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	3,744	0	100	0	0	0	0	0
532800 TRAINING AND INSERVICE	70	358	464	404	1,500	1,500	1,000	1,500	0
533200 MILEAGE	0	38	48	0	1,500	1,500	500	500	0
533500 MEALS AND LODGING	0	0	0	0	600	600	0	600	0
538420 INCOME MAINTENANCE	14,168	12,821	13,624	7,329	14,840	14,840	13,493	13,493	0
538440 LOW INC HOUSING/ENERGY ASSISTA	64,264	0	0	0	0	0	0	0	0
<b>TOTAL ECONOMIC SUPPORT UNIT</b>	<b>1,089,604</b>	<b>1,042,176</b>	<b>1,040,526</b>	<b>579,246</b>	<b>1,156,089</b>	<b>1,156,089</b>	<b>1,181,465</b>	<b>1,223,652</b>	<b>0</b>
<b>21051437 COMMUNITY SUPPORT PROGRAM</b>									
511100 SALARIES PERMANENT REGULAR	925,531	958,841	980,170	571,184	1,211,415	1,211,415	1,192,442	1,260,159	0
511200 SALARIES-PERMANENT-OVERTIME	991	474	75	0	1,000	1,000	1,000	1,000	0
511900 LONGEVITY-FULL TIME	2,883	2,747	2,324	0	2,571	2,571	2,724	3,028	0
512100 WAGES-PART TIME	102,936	62,559	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	169	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	73,859	73,348	69,943	40,950	92,946	92,946	91,507	96,710	0
514200 RETIREMENT-COUNTY SHARE	69,385	65,633	66,836	39,412	83,834	83,834	82,535	87,861	0
514400 HEALTH INSURANCE COUNTY SHARE	244,449	245,061	207,785	122,157	244,307	244,307	244,307	263,616	0
514500 LIFE INSURANCE COUNTY SHARE	174	178	220	97	240	240	257	257	0
514600 WORKERS COMPENSATION	16,238	14,919	8,120	6,426	13,671	13,671	13,451	12,520	0
520900 CONTRACTED SERVICES	75,111	76,650	83,284	38,050	100,800	100,800	71,161	90,000	0
522500 TELEPHONE	7,500	7,227	5,105	2,879	7,500	7,500	6,900	6,900	0
524000 MISCELLANEOUS EXPENSES	790	550	1,079	1,131	1,000	1,000	1,500	1,000	0
528300 CBRF	261,947	273,559	208,783	149,882	200,000	200,000	346,461	200,000	0
528400 INSTITUTIONS	2,744	0	115,441	57,551	0	0	115,950	50,000	0
529900 PSYCHOLOGICAL SERVICES	12,538	14,553	10,309	1,183	15,000	15,000	11,000	15,000	0
531200 OFFICE SUPPLIES AND EXPENSE	754	25	145	0	1,500	1,500	0	0	0
532800 TRAINING AND INSERVICE	1,275	1,393	714	538	4,000	4,000	2,000	4,000	0
533200 MILEAGE	63,416	49,619	35,586	15,336	45,100	45,100	37,000	37,100	0
533500 MEALS AND LODGING	9	27	208	87	400	400	100	400	0
537120 RESPITE CARE	0	0	0	0	1,000	1,000	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	2,400	2,400	300	0	3,000	3,000	500	2,000	0
538130 HOUSING ASSISTANCE	0	113,729	117,869	48,506	138,500	138,500	117,500	128,000	0
538140 CLIENT SHELTER AND CLOTHING	0	0	0	0	0	0	0	3,000	0
538160 CLIENT PURCHASED MEALS	2,324	1,679	360	0	3,000	3,000	0	0	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>21051437 COMMUNITY SUPPORT PROGRAM</b>									
538170 ALTERNATIVE ACTIVITIES	0	0	0	0	10,000	10,000	0	0	0
538180 SHELTERED WORK	7,551	7,326	6,946	2,672	8,000	8,000	6,500	7,500	0
538190 SPECIALIZED MEDICAL SUPPLIES	1,897	2,785	3,252	2,271	4,500	4,500	4,600	4,100	0
538210 SPECIALIZED TRANSPORTATION	7,247	3,463	6,727	2,067	5,500	5,500	4,000	4,000	0
538230 SUPPORTIVE HOME CARE	0	0	0	7,487	0	0	15,000	15,000	0
538260 ADULT FAMILY HOME	157,363	326,076	314,649	81,569	160,000	160,000	170,000	160,000	0
538320 RESIDENTIAL CARE APARTMENT	0	13,540	25,324	22,803	26,000	26,000	43,632	26,000	0
538340 COUNSELING AND THERAPEUTIC	0	2,000	0	0	2,000	2,000	0	0	0
538470 SKILLED NURSING	0	0	0	0	0	0	4,200	0	0
<b>TOTAL COMMUNITY SUPPORT PROGRAM</b>	<b>2,041,480</b>	<b>2,320,360</b>	<b>2,271,553</b>	<b>1,214,239</b>	<b>2,386,784</b>	<b>2,386,784</b>	<b>2,586,227</b>	<b>2,479,151</b>	<b>0</b>
<b>21051438 CHILD PROTECTIVE SERVICES</b>									
511100 SALARIES PERMANENT REGULAR	1,181,431	1,230,548	1,274,747	686,797	1,432,424	1,432,424	1,453,902	1,563,723	0
511200 SALARIES-PERMANENT-OVERTIME	288	62	2,480	1,038	500	500	2,500	2,500	0
511900 LONGEVITY-FULL TIME	1,651	1,883	2,195	0	2,435	2,435	2,595	2,935	0
512100 WAGES-PART TIME	11,452	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	87,262	89,705	93,116	50,296	109,805	109,805	111,613	120,041	0
514200 RETIREMENT-COUNTY SHARE	78,845	79,956	84,316	46,649	99,040	99,040	100,671	109,056	0
514400 HEALTH INSURANCE COUNTY SHARE	203,862	209,991	201,953	111,141	214,231	214,231	222,273	248,517	0
514500 LIFE INSURANCE COUNTY SHARE	335	328	440	212	449	449	550	552	0
514600 WORKERS COMPENSATION	18,062	17,198	9,842	7,192	16,794	16,794	17,070	16,162	0
522500 TELEPHONE	9,353	8,790	7,133	3,651	9,000	9,000	7,300	8,000	0
523900 INTERPRETER FEES	865	1,002	1,428	312	5,000	5,000	1,000	2,500	0
524000 MISCELLANEOUS EXPENSES	78,927	115,429	16,137	13,004	5,000	5,750	26,050	18,000	0
532800 TRAINING AND INSERVICE	5,316	5,684	3,967	639	5,852	5,852	5,852	6,052	0
533200 MILEAGE	35,357	37,908	39,014	12,729	40,000	40,000	30,750	30,000	0
533500 MEALS AND LODGING	351	906	1,731	751	3,000	3,000	1,250	2,750	0
537120 RESPITE CARE	12,494	22,380	34,636	8,031	33,500	33,500	34,289	21,000	0
538010 ADAPTIVE AIDS	0	0	23,356	8,754	20,000	20,000	21,000	20,000	0
538050 DAILY LIVING SKILLS	0	0	8,189	8,943	2,000	2,000	21,000	10,000	0
538080 CHILD DAYCARE	5,409	4,891	2,900	18,883	13,000	13,000	32,000	5,307	0
538130 HOUSING ASSISTANCE	1,680	8,629	34,643	16,306	32,827	32,827	34,927	32,500	0
538140 CLIENT SHELTER AND CLOTHING	0	0	6,114	4,279	3,000	3,000	9,516	3,500	0
538160 CLIENT PURCHASED MEALS	197	273	987	452	1,000	1,000	1,000	1,000	0
538170 ALTERNATIVE ACTIVITIES	0	0	238	0	0	0	500	500	0
538210 SPECIALIZED TRANSPORTATION	5,298	16,330	31,407	23,252	27,000	27,000	37,500	29,000	0
538220 SUPERVISED VISITATION	856	0	7,404	4,474	5,000	5,000	8,000	5,000	0
538230 SUPPORTIVE HOME CARE	0	0	8,410	0	0	0	0	0	0
538270 FOSTER HOME	490,502	470,858	736,563	419,782	360,000	360,000	826,558	580,000	0
538280 GROUP HOME	4,950	0	180,344	122,097	0	0	347,711	150,000	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</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>21051438 CHILD PROTECTIVE SERVICES</b>									
538290 KINSHIP	121,799	174,045	189,401	92,379	153,000	153,000	220,356	220,500	0
538310 SHELTER CARE	0	0	5,781	0	0	0	0	0	0
538340 COUNSELING AND THERAPEUTIC	15,159	20,846	28,192	3,657	15,500	15,500	25,000	13,827	0
538390 INTEGRATED SERVICES	0	0	5,150	200	10,000	10,000	6,000	6,000	0
538410 INTAKE ASSESSMENT	0	0	0	0	0	0	1,500	1,011	0
538450 CHILD CARING INSTITUTIONS	374,231	731,334	639,164	369,131	500,000	500,000	998,756	600,000	0
538480 PROGRAM ADMINISTRATION	3,231	94	530	0	2,000	2,000	500	1,000	0
538490 FOSTER HOME LICENSE/RECRUITING	74,702	96,226	115,622	28,817	97,300	97,300	97,300	115,000	0
538520 CRIMINAL BACKGROUND CHECKS	178	34	202	85	100	100	100	100	0
<b>TOTAL CHILD PROTECTIVE SERVICES</b>	<b>2,824,043</b>	<b>3,345,331</b>	<b>3,797,732</b>	<b>2,063,931</b>	<b>3,218,757</b>	<b>3,219,507</b>	<b>4,706,889</b>	<b>3,946,033</b>	<b>0</b>
<b>21051439 CHILDREN &amp; FAMILY SUPPORT UNIT</b>									
511100 SALARIES PERMANENT REGULAR	722,973	774,074	1,156,838	643,075	1,399,386	1,399,386	1,355,056	1,590,606	0
511900 LONGEVITY-FULL TIME	2,317	2,157	2,317	0	2,477	2,477	2,447	2,697	0
514100 FICA & MEDICARE TAX	52,893	56,549	84,205	46,966	107,317	107,317	103,924	121,962	0
514200 RETIREMENT-COUNTY SHARE	48,920	50,054	77,537	44,075	96,729	96,729	93,668	110,735	0
514400 HEALTH INSURANCE COUNTY SHARE	142,771	150,640	194,069	111,087	217,609	217,609	223,224	270,905	0
514500 LIFE INSURANCE COUNTY SHARE	241	275	405	174	406	406	428	442	0
514600 WORKERS COMPENSATION	10,630	10,627	9,148	6,965	15,228	15,228	14,709	15,330	0
515800 PER DIEM COMMITTEE	975	525	300	75	975	975	975	975	0
522500 TELEPHONE	5,573	5,785	5,537	3,030	6,300	6,300	5,537	6,537	0
523900 INTERPRETER FEES	2,636	2,875	2,741	1,593	3,000	3,000	3,800	3,200	0
524000 MISCELLANEOUS EXPENSES	5,090	1,511	1,569	130	1,650	1,650	1,650	1,650	0
528400 INSTITUTIONS	0	0	0	59,322	0	0	71,186	0	0
529900 PSYCHOLOGICAL SERVICES	0	0	7,875	5,445	5,000	5,000	10,000	10,000	0
532800 TRAINING AND INSERVICE	53,688	3,090	4,151	2,312	4,300	11,300	4,300	4,800	0
533200 MILEAGE	16,748	21,522	42,107	21,150	38,000	38,000	50,800	53,000	0
533500 MEALS AND LODGING	0	891	0	51	1,200	1,200	775	1,200	0
537120 RESPITE CARE	0	243	0	0	0	0	0	0	0
538010 ADAPTIVE AIDS	26,671	2,811	1,377	1,403	20,500	20,500	10,250	20,500	0
538030 COMMUNICATION AIDS	585	250	325	855	500	500	1,000	500	0
538040 CLIENT EDUCATION AND TRAINING	1,205	150	329	0	1,000	1,000	0	1,000	0
538120 HOME MODIFICATIONS	840	0	0	0	0	0	0	0	0
538150 PERSONAL EMERG RESPONSE SYSTEM	1,132	0	0	0	1,200	1,200	0	1,200	0
538170 ALTERNATIVE ACTIVITIES	1,490	2,975	1,837	1,496	3,000	3,000	3,000	3,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	3,221	49,922	55,516	23,409	60,000	61,400	56,000	60,500	0
538210 SPECIALIZED TRANSPORTATION	0	0	20	0	0	0	0	0	0
538240 VEHICLE ADAPTIVE AIDS	0	0	419	0	500	500	0	0	0
538270 FOSTER HOME	42,109	6,595	96,591	18,796	50,000	50,000	67,978	70,000	0
538340 COUNSELING AND THERAPEUTIC	322,873	359,276	13,917	4,835	10,000	10,000	11,600	0	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</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>21051439 CHILDREN &amp; FAMILY SUPPORT UNIT</b>									
538480 PROGRAM ADMINISTRATION	1,009,642	1,244,836	1,490,156	0	1,255,428	1,255,428	1,508,769	1,510,969	0
<b>TOTAL CHILDREN &amp; FAMILY SUPPORT UNIT</b>	<b>2,475,224</b>	<b>2,747,633</b>	<b>3,249,285</b>	<b>996,245</b>	<b>3,301,705</b>	<b>3,310,105</b>	<b>3,601,076</b>	<b>3,861,708</b>	<b>0</b>
<b>21051440 OUTPATIENT UNIT SERVICE</b>									
511100 SALARIES PERMANENT REGULAR	1,612,177	1,709,365	1,748,731	603,594	2,026,724	1,599,012	1,328,433	1,461,071	0
511200 SALARIES-PERMANENT-OVERTIME	0	7	7	0	500	500	500	500	0
511900 LONGEVITY-FULL TIME	2,879	2,544	2,565	0	2,632	1,572	1,442	1,718	0
512100 WAGES-PART TIME	8,172	29,792	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	117,999	126,287	126,282	43,440	155,284	122,482	101,774	111,942	0
514200 RETIREMENT-COUNTY SHARE	106,839	111,152	117,925	41,650	140,060	110,475	91,796	101,699	0
514400 HEALTH INSURANCE COUNTY SHARE	283,556	296,170	303,255	121,957	313,305	263,767	253,113	270,905	0
514500 LIFE INSURANCE COUNTY SHARE	441	430	380	86	309	219	229	201	0
514600 WORKERS COMPENSATION	25,007	24,460	13,826	6,226	23,154	18,138	14,970	14,524	0
515800 PER DIEM COMMITTEE	1,800	0	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	482,208	351,550	543,740	276,240	430,000	430,000	557,943	671,040	0
522500 TELEPHONE	11,503	12,372	7,624	3,104	12,400	9,800	7,658	8,374	0
523900 INTERPRETER FEES	1,685	3,427	1,329	348	2,500	2,500	1,000	2,500	0
524000 MISCELLANEOUS EXPENSES	2,281	194	2,968	0	4,000	3,900	4,297	29,890	0
527500 INPATIENT	25,094	110,911	157,447	33,073	100,000	100,000	80,000	100,000	0
527700 AODA-DETOX	41,600	95,839	47,160	0	40,000	40,000	20,000	40,000	0
528300 CBRF	258,558	198,199	175,486	54,325	210,000	120,000	146,000	128,500	0
528400 INSTITUTIONS	1,426,490	693,570	754,236	82,559	700,000	650,000	650,000	650,000	0
529900 PSYCHOLOGICAL SERVICES	100,408	95,660	78,844	10,972	80,000	80,000	50,000	55,000	0
531200 OFFICE SUPPLIES AND EXPENSE	1,874	254	688	576	2,000	2,000	1,200	2,000	0
531400 SMALL EQUIPMENT	0	317	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	0	7,332	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	25,037	10,913	8,258	6,441	10,000	8,250	11,300	8,300	0
533200 MILEAGE	12,311	15,931	11,236	3,969	15,500	6,500	8,500	11,500	0
533500 MEALS AND LODGING	145	421	478	1,858	2,750	2,600	2,725	2,625	0
537120 RESPITE CARE	16,014	13,440	23,889	0	17,505	500	0	500	0
538010 ADAPTIVE AIDS	0	0	1,077	0	0	0	0	0	0
538020 PURCHASED CASE MANAGEMENT	0	0	0	10,000	40,000	40,000	68,937	113,204	0
538070 ADULT DAYCARE	0	472	0	0	1,000	0	0	0	0
538110 GUARDIANSHIP & FIN MGNT SRVCS	5,631	7,881	3,992	0	9,150	0	0	0	0
538130 HOUSING ASSISTANCE	11,875	36,941	65,826	25,411	44,284	35,284	42,950	40,650	0
538140 CLIENT SHELTER AND CLOTHING	0	0	153	300	0	0	500	2,500	0
538150 PERSONAL EMERG RESPONSE SYSTEM	65	60	0	0	350	0	0	0	0
538160 CLIENT PURCHASED MEALS	171	31	0	0	100	0	0	0	0
538190 SPECIALIZED MEDICAL SUPPLIES	1,801	19,518	89,701	68,136	19,397	16,897	79,034	141,795	0
538210 SPECIALIZED TRANSPORTATION	14,249	14,401	11,141	3,067	17,750	16,000	7,000	12,000	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>21051440 OUTPATIENT UNIT SERVICE</b>									
538230 SUPPORTIVE HOME CARE	12,038	11,732	20,462	0	20,000	0	0	0	0
538260 ADULT FAMILY HOME	21,991	6,639	6,531	0	22,000	15,000	5,000	5,000	0
538340 COUNSELING AND THERAPEUTIC	0	0	0	1,576	6,418	6,418	10,000	68,745	0
538350 CRISIS INTERVENTION	156,929	159,829	162,771	113,168	175,000	175,000	271,603	250,000	0
538450 CHILD CARING INSTITUTIONS	36,060	0	0	0	20,000	20,000	0	0	0
538470 SKILLED NURSING	0	800	1,955	1,101	2,100	1,600	2,311	2,000	0
538480 PROGRAM ADMINISTRATION	691	13,117	32,409	43,729	11,000	11,000	79,690	111,875	0
538530 OUTREACH AND DEVELOPMENT	16,402	17,060	940	0	0	0	22,779	16,418	0
<b>TOTAL OUTPATIENT UNIT SERVICE</b>	<b>4,841,981</b>	<b>4,199,016</b>	<b>4,523,313</b>	<b>1,556,906</b>	<b>4,677,172</b>	<b>3,909,414</b>	<b>3,922,684</b>	<b>4,436,976</b>	<b>0</b>
<b>21051446 FAMILY CARE</b>									
538480 PROGRAM ADMINISTRATION	510,849	510,849	510,849	510,849	510,849	510,849	510,849	510,849	0
<b>TOTAL FAMILY CARE</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>510,849</b>	<b>0</b>
<b>21051447 INTEGRATED SERVICES</b>									
511100 SALARIES PERMANENT REGULAR	595,774	616,831	586,117	334,855	701,167	701,167	699,600	743,098	0
511900 LONGEVITY-FULL TIME	2,489	1,960	1,868	0	2,406	2,406	2,129	2,449	0
514100 FICA & MEDICARE TAX	42,946	44,438	42,379	24,261	54,091	54,091	53,950	57,302	0
514200 RETIREMENT-COUNTY SHARE	40,354	39,891	39,424	23,105	48,547	48,547	48,419	51,816	0
514400 HEALTH INSURANCE COUNTY SHARE	137,896	155,553	125,638	71,754	145,233	145,233	145,233	156,712	0
514500 LIFE INSURANCE COUNTY SHARE	188	143	183	87	188	188	232	224	0
514600 WORKERS COMPENSATION	9,835	9,560	5,039	3,920	8,273	8,273	8,251	7,715	0
515800 PER DIEM COMMITTEE	1,350	3,525	3,525	2,175	3,500	3,500	3,500	3,500	0
520900 CONTRACTED SERVICES	20,745	151,939	0	0	223,000	223,000	0	0	0
522500 TELEPHONE	4,009	3,995	3,263	1,628	4,000	4,000	4,000	4,000	0
523900 INTERPRETER FEES	919	1,082	307	578	1,300	1,300	1,100	1,100	0
524000 MISCELLANEOUS EXPENSES	2,031	205	407	20	500	500	500	500	0
528300 CBRF	8,009	561	31,986	18,764	17,000	17,000	40,528	25,000	0
532800 TRAINING AND INSERVICE	1,013	2,105	1,908	1,935	2,250	2,250	2,000	2,000	0
533200 MILEAGE	11,654	9,660	11,936	5,242	12,150	12,150	11,550	12,050	0
533500 MEALS AND LODGING	0	1,486	111	524	350	350	605	350	0
538035 COMMUNITY LIVING & SUPPORT SVC	7,076,777	9,628,227	12,929,462	6,479,113	12,500,000	12,500,000	15,550,000	15,600,000	0
538130 HOUSING ASSISTANCE	2,683	14,074	23,394	11,475	20,041	20,041	33,000	39,000	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	1,487	18	1,007	0	1,200	1,200	0	0
538210 SPECIALIZED TRANSPORTATION	0	0	48	0	0	0	0	0	0
538260 ADULT FAMILY HOME	0	6,120	42,903	12,849	15,000	15,000	15,000	15,000	0
538340 COUNSELING AND THERAPEUTIC	1,409,810	727,860	0	0	0	0	0	0	0
538390 INTEGRATED SERVICES	129,303	197,885	142,652	59,809	120,000	120,000	130,378	125,000	0
538410 INTAKE ASSESSMENT	358,913	490,442	0	0	0	0	0	0	0
538480 PROGRAM ADMINISTRATION	6,515	7,278	6,685	2,851	7,000	7,000	7,000	7,000	0

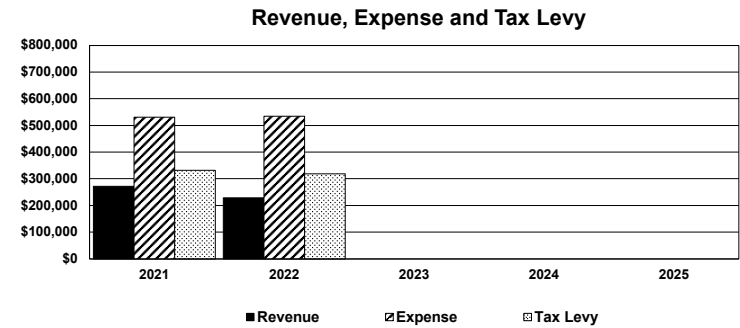
<b>Fund: HUMAN SERVICES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>\$ Change</b>
<b>Department: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>TOTAL INTEGRATED SERVICES</b>	<b>9,863,212</b>	<b>12,116,307</b>	<b>13,999,252</b>	<b>7,055,952</b>	<b>13,885,996</b>	<b>13,887,196</b>	<b>16,758,175</b>	<b>16,853,816</b>	<b>0</b>
<b>21051448 JUSTICE, DIVERSION &amp; SUPPORT</b>									
511100 SALARIES PERMANENT REGULAR	0	0	312,808	189,628	390,513	443,456	399,053	400,544	0
511200 SALARIES-PERMANENT-OT SUDS	0	0	208	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	0	340	0	60	120	420	460	0
514100 FICA & MEDICARE TAX	0	0	22,687	13,743	29,879	31,619	30,560	30,677	0
514200 RETIREMENT-COUNTY SHARE	0	0	21,283	13,084	26,950	28,212	27,564	27,870	0
514400 HEALTH INSURANCE COUNTY SHARE	0	0	47,019	31,875	78,326	83,173	63,747	68,785	0
514500 LIFE INSURANCE COUNTY SHARE	0	0	52	15	46	96	63	63	0
514600 WORKERS COMPENSATION	0	0	1,735	1,377	4,570	5,032	4,674	4,130	0
514800 UNEMPLOYMENT	0	0	434	0	0	0	0	0	0
520900 CONTRACTED SERVICES	0	0	37,889	69,848	0	0	90,263	0	0
520912 URINE ANALYSIS	0	0	12,499	4,790	17,438	17,438	14,000	14,000	0
520913 TREATMENT	0	0	13,817	0	0	0	0	0	0
520914 MONITORING	0	0	6,949	3,277	10,000	10,000	8,000	8,000	0
522500 TELEPHONE	0	0	4,608	1,300	3,100	3,100	3,064	3,064	0
524000 MISCELLANEOUS EXPENSES	0	0	20	10	0	0	210	0	0
528300 CBRF	0	0	0	763	44,741	44,741	10,000	23,583	0
528600 TRANSPORTATION	0	0	2,788	2,118	0	0	0	0	0
531100 POSTAGE AND BOX RENT	0	0	87	42	200	200	200	200	0
531200 OFFICE SUPPLIES AND EXPENSE	0	0	2,588	186	3,500	7,088	2,500	1,500	0
531800 MIS DEPARTMENT CHARGEBACKS	0	0	21,596	9,005	0	0	7,745	0	0
532500 SEMINARS AND REGISTRATIONS	0	0	12,090	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	0	0	0	6,865	12,800	12,800	10,500	8,500	0
533200 MILEAGE	0	0	6,181	1,053	7,000	7,000	5,000	6,000	0
533500 MEALS AND LODGING	0	0	4,550	3,780	9,250	9,250	7,250	6,250	0
534800 EDUCATIONAL SUPPLIES	0	0	1,298	318	1,000	3,147	1,000	280	0
534801 MARKETING	0	0	1,340	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	0	0	119	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	0	0	468	0	0	0	0	0	0
537500 PROGRAM INCENTIVES & EXPENSES	0	0	4,386	1,018	12,810	17,290	9,500	7,500	0
538130 HOUSING ASSISTANCE	0	0	11,427	30,396	32,000	32,000	48,175	34,877	0
538140 MISC PARTICIPANT ASSISTANCE	0	0	274	30	3,144	3,144	2,000	17,151	0
538190 SPECIALIZED MEDICAL SUPPLIES	0	0	0	984	0	0	1,000	1,000	0
538210 SPECIALIZED TRANSPORTATION	0	0	0	2,261	17,058	17,058	9,000	10,500	0
538340 COUNSELING AND THERAPEUTIC	0	0	0	7,095	8,500	8,500	67,419	51,775	0
538480 PROGRAM ADMINISTRATION	0	0	1,271	206	900	900	2,500	7,000	0
538530 OUTREACH AND DEVELOPMENT	0	0	863	658	5,000	7,000	1,550	2,500	0
551200 INSURANCE-VEHICLE LIABILITY	0	0	150	124	0	0	0	0	0

<b>Fund: HUMAN SERVICES</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: HUMAN SERVICES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>		<b>Amended To</b>	<b>2025</b>
					<b>Budget</b>				
<b>TOTAL JUSTICE, DIVERSION &amp; SUPPORT</b>	<b>0</b>	<b>0</b>	<b>553,821</b>	<b>395,848</b>	<b>718,785</b>	<b>792,364</b>	<b>826,957</b>	<b>736,209</b>	<b>0</b>
<b>21051900 TRANSFERS TO OTHER FUNDS</b>									
591000 TRANSFER TO GENERAL FUND	1,055,379	125,808	625,964	131,867	150,000	150,000	6,500	6,500	0
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>1,055,379</b>	<b>125,808</b>	<b>625,964</b>	<b>131,867</b>	<b>150,000</b>	<b>150,000</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-27,306,782</b>	<b>-30,339,422</b>	<b>-33,518,362</b>	<b>-9,726,435</b>	<b>-33,869,362</b>	<b>-34,109,522</b>	<b>-38,903,492</b>	<b>-38,759,165</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>28,087,367</b>	<b>29,713,506</b>	<b>34,001,062</b>	<b>16,920,418</b>	<b>33,869,362</b>	<b>34,109,522</b>	<b>38,773,117</b>	<b>38,759,165</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>780,585</b>	<b>-625,916</b>	<b>482,700</b>	<b>7,193,983</b>	<b>0</b>	<b>0</b>	<b>-130,375</b>	<b>0</b>	<b>0</b>

	2021 Actual	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>JUSTICE, DIVERSION, &amp; SUPPORT</b>											
<u>Revenues</u>											
Tax Levy	331,369	318,753	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	265,870	222,095	0	0	0	0	0	0.00%			
User Fees	5,608	6,732	0	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>602,847</b>	<b>547,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	2026	0	0
<u>Expenses</u>											
Labor	298,537	314,622	0	0	0	0	0	0.00%	2027	0	0
Labor Benefits	89,470	90,819	0	0	0	0	0	0.00%	2028	0	0
Supplies & Services	143,036	128,565	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	71,804	13,574	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>602,847</b>	<b>547,580</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	Justice, Diversion & Support Combined into Human Services in 2023										

**2025 Highlights & Issues on the Horizon**

As of 2023 Justice, Diversion, & Support (formerly Criminal Justice Coordinating) has transitioned to the Human Services Department, recognizing some efficiencies in staffing and reporting.





Fund: GENERAL FUND Department: JUSTICE, DIVERSION, & SUPPORT	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>10027 JUSTICE, DIVERSION, &amp; SUPPORT</b>									
411100 GENERAL PROPERTY TAXES	-331,369	-318,753	0	0	0	0	0	0	0
424275 TREATMENT ALTERNATIVES & DIVER	-107,925	-39,352	0	0	0	0	0	0	0
424276 PRE-BOOKING DIVERSION	-86,945	-111,743	0	0	0	0	0	0	0
424496 SSM HEALTH GRANT	-71,000	-71,000	0	0	0	0	0	0	0
451212 TREATMENT COURT USER FEES	-5,033	-4,682	0	0	0	0	0	0	0
451214 DIVERSION SUPERVISION AGREE FE	-575	-1,950	0	0	0	0	0	0	0
465103 CLIENT SHARE RM/BRD-ATC TAX	0	-100	0	0	0	0	0	0	0
<b>TOTAL JUSTICE, DIVERSION, &amp; SUPPORT</b>	<b>-602,848</b>	<b>-547,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10027133 JUSTICE, DIVERSION, &amp; SUPPORT</b>									
511100 SALARIES PERMANENT REGULAR	261,446	296,047	0	0	0	0	0	0	0
511200 SALARIES-PERMANENT-OT SUDS	0	11	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	198	218	0	0	0	0	0	0	0
512100 WAGES-PART TIME	36,893	18,346	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	21,805	22,919	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	19,898	18,342	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	44,517	51,517	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	65	41	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,185	2,996	0	0	0	0	0	0	0
514800 UNEMPLOYMENT	0	-4,995	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	28,263	3,161	0	0	0	0	0	0	0
520912 URINE ANALYSIS	30,691	19,988	0	0	0	0	0	0	0
520913 TREATMENT	6,507	23,193	0	0	0	0	0	0	0
520914 MONITORING	3,338	3,026	0	0	0	0	0	0	0
520915 SCRAM	300	0	0	0	0	0	0	0	0
522500 TELEPHONE	3,690	2,809	0	0	0	0	0	0	0
528600 TRANSPORTATION	3,260	5,577	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	158	158	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	3,960	3,037	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	30,536	28,849	0	0	0	0	0	0	0
532500 SEMINARS AND REGISTRATIONS	6,984	8,922	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE SUDS	628	0	0	0	0	0	0	0	0
533200 MILEAGE	1,611	792	0	0	0	0	0	0	0
533500 MEALS AND LODGING	5,314	3,394	0	0	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	891	795	0	0	0	0	0	0	0
534801 MARKETING	1,942	730	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	110	456	0	0	0	0	0	0	0
535200 VEHICLE MAINTENANCE AND REPAIR	631	0	0	0	0	0	0	0	0
537500 PROGRAM INCENTIVES & EXPENSES	3,406	8,281	0	0	0	0	0	0	0
538130 HOUSING ASSISTANCE	10,629	13,040	0	0	0	0	0	0	0

<b>Fund: GENERAL 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: JUSTICE, DIVERSION, &amp; SUPPORT</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>10027133 JUSTICE, DIVERSION, &amp; SUPPORT</b>									
538140 MISC PARTICIPANT ASSISTANCE	0	880	0	0	0	0	0	0	0
538530 OUTREACH AND DEVELOPMENT	188	967	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	0	418	0	0	0	0	0	0	0
<b>TOTAL JUSTICE, DIVERSION, &amp; SUPPORT</b>	<b>531,043</b>	<b>533,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10027137 PRE-BOOKING DIVERSION</b>									
533200 MILEAGE	0	93	0	0	0	0	0	0	0
<b>TOTAL PRE-BOOKING DIVERSION</b>	<b>0</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-602,848</b>	<b>-547,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>531,043</b>	<b>534,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-71,804</b>	<b>-13,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# 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>																				
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<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>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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 43,915</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 17,500</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 61,415</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 161,861</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 52,185</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 214,046</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 152,631</b></td></tr> </tbody> </table>	Fees / Medicaid	\$ -	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>	1.43	Maintain at least 50% of the 2020/2021 webpage/social media reach
Fees / Medicaid	\$ -																					
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 2,100</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 15,735</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 35,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 52,835</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 130,157</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 28,080</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 158,237</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 105,402</b></td></tr> </tbody> </table>	Fees / Medicaid	\$ 2,100	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>	1.07	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education.
Fees / Medicaid	\$ 2,100																					
Grants / Donations	\$ 15,735																					
Carryforward / Fund Balance	\$ 35,000																					
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<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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 70,000</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>\$ 70,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 251,606</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 20,910</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 272,516</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 202,516</b></td></tr> </tbody> </table>	Fees / Medicaid	\$ 70,000	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>	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.
Fees / Medicaid	\$ 70,000																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 70,000</b>																					
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<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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 544,021</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>\$ 544,021</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 789,841</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 114,525</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 904,366</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 360,345</b></td></tr> </tbody> </table>	Fees / Medicaid	\$ -	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>	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.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 544,021																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 544,021</b>																					
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<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 via 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

Line Item	Program Name	Description	Agency	Financial Summary	Funding Source	Notes	
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	Fees / Medicaid	\$ -	0.22	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
				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>						
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	Fees / Medicaid	\$ -	-	Provide 600 lock boxes or deactivation units to community members; host at least 1 educational event for parents and/or youth
				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>						
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	Fees / Medicaid	\$ -	0.35	Decrease Sauk County's overdose death rate by 10% (baseline 15 accidental overdose deaths to Sauk Co residents in 2021).
				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>						
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	Fees / Medicaid	\$ -	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.
				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>						
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	Fees / Medicaid	\$ -	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).
				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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 300</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 7,270</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>\$ 7,570</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 39,958</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 8,730</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 48,688</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 41,118</b></td></tr> </table>	Fees / Medicaid	\$ 300	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>	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.
Fees / Medicaid	\$ 300																					
Grants / Donations	\$ 7,270																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 7,570</b>																					
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<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 management to name a few.		<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;">\$ 10,000</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>\$ 10,000</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;">\$ 10,000</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 10,000</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 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>	-	
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 10,000																					
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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	<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;">\$ 350,000</td></tr> <tr><td>Carryforward / Fund Balance</td><td style="text-align: right;">\$ 5,000</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 355,000</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 368,845</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 18,259</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 387,104</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 32,104</b></td></tr> </table>	Fees / Medicaid	\$ -	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>	3.25	97% of WIC caseload will be maintained
Fees / Medicaid	\$ -																					
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.		<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;">\$ 39,282</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>\$ 39,282</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 37,746</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 1,536</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 39,282</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	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>	0.29	Greater than 95% of enrolled families report at least one positive health change
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 39,282																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 39,282</b>																					
Wages & Benefits	\$ 37,746																					
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<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	<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;">\$ 31,860</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>\$ 31,860</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 15,313</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 16,547</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 31,860</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	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>	0.12	Improve breast feeding rates at six (6) months to 55%.
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 31,860																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 31,860</b>																					
Wages & Benefits	\$ 15,313																					
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<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		<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;">\$ 3,888</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>\$ 3,888</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 3,360</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 528</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 3,888</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ -	Grants / Donations	\$ 3,888	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 3,888</b>	Wages & Benefits	\$ 3,360	Operating Expenses	\$ 528	<b>TOTAL EXPENSES</b>	<b>\$ 3,888</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	0.03	Improve Farmers Market redemption rates to at least 48% of all checks issues
Fees / Medicaid	\$ -																					
Grants / Donations	\$ 3,888																					
Carryforward / Fund Balance	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 3,888</b>																					
Wages & Benefits	\$ 3,360																					
Operating Expenses	\$ 528																					
<b>TOTAL EXPENSES</b>	<b>\$ 3,888</b>																					
<b>COUNTY LEVY</b>	<b>\$ -</b>																					
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.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 3,409</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>\$ 3,409</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 2,219</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 3,190</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 5,409</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 2,000</b></td></tr> </table>	Fees / Medicaid	\$ 3,409	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 3,409</b>	Wages & Benefits	\$ 2,219	Operating Expenses	\$ 3,190	<b>TOTAL EXPENSES</b>	<b>\$ 5,409</b>	<b>COUNTY LEVY</b>	<b>\$ 2,000</b>	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	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 3,409</b>																					
Wages & Benefits	\$ 2,219																					
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<b>TOTAL EXPENSES</b>	<b>\$ 5,409</b>																					
<b>COUNTY LEVY</b>	<b>\$ 2,000</b>																					
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 2,000</td></tr> <tr><td>Grants / Donations</td><td style="text-align: right;">\$ 6,252</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>\$ 8,252</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 5,342</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 6,800</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 12,142</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ 3,890</b></td></tr> </table>	Fees / Medicaid	\$ 2,000	Grants / Donations	\$ 6,252	Carryforward / Fund Balance	\$ -	<b>TOTAL REVENUES</b>	<b>\$ 8,252</b>	Wages & Benefits	\$ 5,342	Operating Expenses	\$ 6,800	<b>TOTAL EXPENSES</b>	<b>\$ 12,142</b>	<b>COUNTY LEVY</b>	<b>\$ 3,890</b>	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	\$ -																					
<b>TOTAL REVENUES</b>	<b>\$ 8,252</b>																					
Wages & Benefits	\$ 5,342																					
Operating Expenses	\$ 6,800																					
<b>TOTAL EXPENSES</b>	<b>\$ 12,142</b>																					
<b>COUNTY LEVY</b>	<b>\$ 3,890</b>																					
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Fees / Medicaid</td><td style="text-align: right;">\$ 575,250</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;">\$ 137,708</td></tr> <tr><td><b>TOTAL REVENUES</b></td><td style="text-align: right;"><b>\$ 712,958</b></td></tr> <tr><td>Wages &amp; Benefits</td><td style="text-align: right;">\$ 657,069</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$ 55,889</td></tr> <tr><td><b>TOTAL EXPENSES</b></td><td style="text-align: right;"><b>\$ 712,958</b></td></tr> <tr><td><b>COUNTY LEVY</b></td><td style="text-align: right;"><b>\$ -</b></td></tr> </table>	Fees / Medicaid	\$ 575,250	Grants / Donations	\$ -	Carryforward / Fund Balance	\$ 137,708	<b>TOTAL REVENUES</b>	<b>\$ 712,958</b>	Wages & Benefits	\$ 657,069	Operating Expenses	\$ 55,889	<b>TOTAL EXPENSES</b>	<b>\$ 712,958</b>	<b>COUNTY LEVY</b>	<b>\$ -</b>	6.32	1. Timely completion of 100% of licensed food establishment inspections
Fees / Medicaid	\$ 575,250																					
Grants / Donations	\$ -																					
Carryforward / Fund Balance	\$ 137,708																					
<b>TOTAL REVENUES</b>	<b>\$ 712,958</b>																					
Wages & Benefits	\$ 657,069																					
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<b>TOTAL EXPENSES</b>	<b>\$ 712,958</b>																					
<b>COUNTY LEVY</b>	<b>\$ -</b>																					

## 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>																					
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<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 DSPPS 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>																					
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## 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

## Health Departments

Oversight Committee: **Health Resources**

**Public Health Director**

1.00 FTE

**Deputy Director Public Health**

1.00 FTE

**Environmental Health Manager**

1.00 FTE

**PH Nurse Manager**

1.00 FTE

**Health Data Analyst**

1.00 FTE

**WIC Program Manager**

1.00 FTE

**Lead Sanitarian**

1.00 FTE

**PH Registered Nurse**

5.00 FTE

**PH Registered Nurse  
(Nurse Family Partnership)**

5.00 FTE

**Registered Dietitian**

1.58 FTE

**EH Sanitarian**

4.00 FTE

**Health Educator**

3.00 FTE

**Billing Specialist**

1.00 FTE

**Program Assistant - WIC**

0.90 FTE

**Program Services Coordinator**

1.00 FTE

**Program Assistant - PH**

Outreach - 1.00 FTE  
SAS - 1.00 FTE

**Office Specialist**

PH 0.94 FTE  
EH 0.01 FTE  
WIC 0.05 FTE

**Community Health Manager**

1.00 FTE

**Financial Analyst**

PH 0.90 FTE  
EH 0.05 FTE  
WIC 0.05 FTE

**Communication/Media Specialist**

1.00 FTE

**Office Assistant**

WIC 0.25 FTE  
Public Health 0.48 FTE  
Environmental Health 0.27 FTE

**SAS Coordinator**

0.6 FTE

**Community Health Worker (NFP)**

1.0 FTE

	2021	2022	2023	2024	2025
Public Health					
FTE Change	0.89	2.65	6.17	-3.52	-2.07
FTE Balance	22.69	25.34	31.51	27.99	25.92
Environmental Health					
FTE Change	-0.15	-0.10	-0.15	0.03	0.07
FTE Balance	7.48	7.38	7.23	7.26	7.33
Women, Infants & Children (WIC)					
FTE Change	0.12	0.00	-0.08	-0.01	0.1
FTE Balance	3.82	3.82	3.74	3.73	3.83
Total					
FTE Change	0.86	2.55	5.94	-3.50	-1.90
FTE Balance	33.99	36.54	42.48	38.98	37.08

	2021 Actual	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	1,454,218	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	2,280,593	1,877,448	2,262,422	2,151,953	2,136,032	1,863,913	(288,040)	-13.39%			
Licenses & Permits	0	0	579,125	537,946	537,946	581,050	43,104	8.01%	2025 Total	30,000	0
Fees, Fines & Forfeitures	0	0	1,352	2,545	2,545	0	(2,545)	-100.00%			
User Fees	90,884	76,322	41,609	1,050	1,050	5,000	3,950	376.19%			
Intergovernmental	16,412	39,718	28,624	16,341	16,341	0	(16,341)	-100.00%	2026	0	0
Donations	3,000	20,476	12,175	9,500	28,168	2,500	(7,000)	-73.68%	2027	0	0
Miscellaneous	0	0	2,500	13,450	13,450	5,000	(8,450)	-62.83%	2028	30,000	0
Use of Fund Balance	0	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>3,845,107</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	1,986,303	1,976,554	2,609,170	3,039,244	2,906,878	2,995,308	(43,936)	-1.45%			
Labor Benefits	630,465	696,900	904,852	1,060,541	1,010,474	1,112,328	51,787	4.88%			
Supplies & Services	845,435	851,726	972,749	1,981,730	968,954	764,743	(1,216,987)	-61.41%			
Capital Outlay	0	0	51,779	74,600	61,150	30,000	(44,600)	-59.79%			
Addition to Fund Balance	382,904	0	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>3,845,107</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  
End of Year Fund Balance

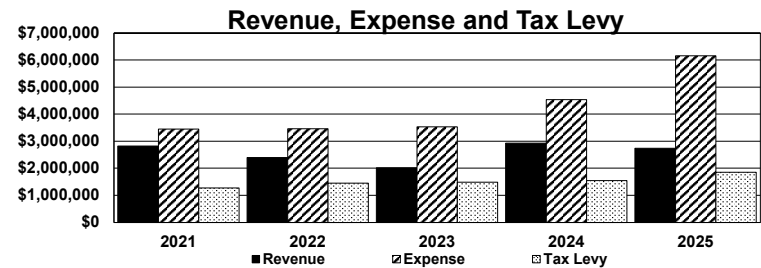
Included in General Fund Total

Environmental Health Combined into Public Health in 2023  
Women, Infants & Children Combined into Public Health in 2023

**2025 Highlights & Issues on the Horizon**

Seal-a-Smile program supported by a joint venture with Scenic Bluffs Contract.

Public Health - Nurse Family Partnership will be required to reapply in 2027 for the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program - this will be a competitive grant application.



<b>Fund: GENERAL 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: PUBLIC HEALTH</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>Amended To</b>	<b>2024 To 2025</b>
<b>10040 PUBLIC HEALTH REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-1,454,218	-1,488,930	-1,548,567	-927,723	-1,855,446	-1,855,446	-1,855,446	-2,006,808	151,362
422160 HO-CHUNK GAMING GRANT	-5,500	0	0	-5,500	0	-5,500	-5,500	0	-5,500
423900 BIOTERRORISM GRANT	-47,237	-37,566	-46,157	-11,099	-55,315	-55,315	-55,315	-57,594	2,279
424030 MICHV-NFP GRANT	-490,950	-516,360	-535,948	-238,789	-545,000	-545,000	-545,000	-544,021	-979
424032 WI DPH - FROM CDC	0	0	0	0	-5,000	-5,000	-5,000	-59,404	54,404
424110 IMMUNIZATION GRANT	-20,647	-18,808	-17,802	-16,485	-17,700	-17,700	-17,700	-15,735	-1,965
424160 PREVENTION GRANT	-10,356	0	0	0	0	0	0	0	0
424170 LEAD GRANT	-4,548	-7,330	-7,270	-2,546	-7,330	-7,330	-7,330	-7,270	-60
424175 FORWARD HL MA MATCH GRANT	-28,025	-30,477	-22,690	-7,536	-28,670	-28,670	-28,670	-28,670	0
424201 RETAIL FOOD LICENSES	0	0	-497,904	-441,930	-485,000	-485,000	-485,000	-513,650	28,650
424203 DENTAL GRANTS	-16,445	-7,500	0	0	-5,000	-5,000	-5,000	0	-5,000
424204 WI-PDO PRESCR DRUG OVERDOSE	-214,729	0	0	0	0	0	0	0	0
424205 STRAT PREV FRAME PRESCRIP RX	-54,238	0	0	0	0	0	0	0	0
424206 OVERDOSE DEATH REVIEW ODR	-21,843	-44,128	-35,934	-6,623	-5,000	-5,000	-5,000	-29,634	24,634
424207 DRUG FREE COMMUNITIES	-23,631	-130,418	-105,689	-49,828	-125,637	-125,637	-125,637	-139,731	14,094
424208 IMMUNIZATIONS COVID	0	-15,579	-65,708	-10,231	-16,119	-16,119	-16,119	-43,556	27,437
424209 COVID RECOVERY ARPA	0	-187,536	-242,345	-75,160	-373,795	-373,795	-373,795	0	-373,795
424211 SEAL A SMILE-CHILDREN HLTH ALL	-11,590	-44,236	-51,826	-11,326	-45,000	-45,000	-45,000	0	-45,000
424212 SEAL A SMILE-CONTRACT REV	0	0	0	0	0	0	0	-137,729	137,729
424294 EMS LEAVE BEHIND PROG VM	0	0	-9,343	-241	0	0	-7,000	-50,000	50,000
424340 INTERPRETER FEE-WIC TTL	0	0	-9,615	-4,428	-13,000	-13,000	-13,000	0	-13,000
424350 RADON TESTING GRANT	0	0	-6,252	-458	-6,250	-6,250	-6,250	-6,252	2
424410 WIC - SNAP	0	0	-394,036	-101,407	-387,848	-387,848	-387,847	-425,030	37,182
424412 COVID WORKFORCE DEVELOPMENT	0	-29,451	-20,043	-49,413	-45,000	-51,797	-51,797	0	-51,797
424440 MATERNAL CHILD HEALTH	-16,905	-25,163	-25,953	-13,977	-25,500	-25,500	-2,550	-29,500	4,000
424482 PHEP-COVID	-5,949	0	0	0	0	0	0	0	0
424485 COVID-19 TEST PILOT	-328,845	-94,250	-1,740	-864	-2,000	-2,000	-2,000	0	-2,000
424486 ENHANCED DETECTION	-731,790	-167,142	-13,223	0	0	0	0	0	0
424487 VACCINE EQUITY	-66,331	-92,774	0	0	0	0	0	0	0
424488 COMMUNICABLE DISEASE	-5,300	-10,600	-5,330	0	-5,300	-5,300	-5,330	-5,330	30
424489 PHEP PREPAREDNESS	0	-19,066	-8,955	-966	-10,000	-10,000	-10,000	-10,000	0
424492 TRANSIENT WELL WATER	0	0	-37,832	-22,470	-36,000	-36,000	-36,000	-37,000	1,000
424496 SSM HEALTH GRANT-COMM WKR	0	-500	0	-14,000	0	0	0	-43,916	43,916
424497 OVERDOSE 2 ACTION	-143,720	-170,526	-117,996	0	-10,000	-10,000	-10,000	-56,909	46,909
424510 MEDICAL ASSISTANCE	-150	-300	-44,895	-219	-72,650	-72,650	-72,650	-73,709	1,059
424511 MEDICAL ASSISTANCE DENTAL	-19,148	-70,642	-81,217	-34,091	-65,000	-65,000	-65,000	0	-65,000
424512 MEDICAL ASSISTANCE IMMUNIZATIO	-46	0	-109	0	0	0	0	-100	100
424571 ST OPIOID RESPONSE PREVENTION	-7,000	-5,500	-17,000	-14,100	-5,000	-5,000	-5,000	-8,000	3,000
424572 MISC HEALTH GRANTS	-2,750	-3,100	-3,250	-4,750	-3,000	-3,000	-3,000	0	-3,000
424573 HRSA RURAL COMMUN OPIOID RESPO	0	-139,544	-233,609	-95,688	-211,990	-211,990	-211,990	-46,339	-165,651

<b>Fund: GENERAL 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: PUBLIC HEALTH</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>10040 PUBLIC HEALTH REVENUE</b>									
424574 PHHS PREVENT BLOCK GRANT	-2,919	-8,284	-8,160	0	-5,052	-5,052	-5,052	-8,484	3,432
424575 QUALITATIVE DATA	0	-424	-25,739	0	-6,500	-6,500	-6,500	0	-6,500
424576 TAKING ACTION W DATA CO2	0	-244	-9,756	0	0	0	0	0	0
424577 NATIONAL ASSOC CO & CITY HLTH	0	0	-51,000	-14,000	0	0	0	0	0
424578 WI LEAD IN WATER	0	0	-6,000	0	0	0	0	0	0
441500 TATTOO LICENSES	0	0	-3,946	-2,513	-3,876	-3,876	-3,876	-3,945	69
441501 PRE-INSPECTION	0	0	-48,650	-24,775	-39,770	-39,770	-39,770	-48,655	8,885
441502 RE-INSPECTION	0	0	-6,900	-5,700	-6,700	-6,700	-6,700	-7,200	500
441504 OP WO CERT FOOD MGR	0	0	-300	-150	0	0	0	-4,600	4,600
441520 DATCP PLAN REVIEWS	0	0	-2,675	-1,475	-2,600	-2,600	-2,600	-3,000	400
441550 SCHOOL INSPECTION FEE	0	0	-15,750	-15,750	0	0	0	0	0
441560 OPERATING WITHOUT LICENSE	0	0	-3,000	-2,500	0	0	0	0	0
442400 LATE FEES	0	0	-1,215	0	-2,545	-2,545	-2,545	0	-2,545
451300 JUDGEMENTS/DAMAGES/SETTLEMENTS	0	0	-137	0	0	0	0	0	0
452060 MISCELLANEOUS REVENUES	-1,104	0	-248	0	0	0	0	0	0
455130 PRENATAL CARE	-87,361	-74,239	-30,850	-13,422	0	0	0	0	0
455160 HEP B MEDICAL REIMBURSEMENT	-50	0	0	0	0	0	0	0	0
455170 FLU & PNEUMONIA REIMBURSEMENT	-10	0	-128	0	0	0	0	0	0
455172 IMMUNIZATIONS OTHER-IMM	-20	-1,669	-5,163	-930	-50	-50	-50	-3,000	2,950
455180 TB SKIN TESTS	-2,349	-413	-2,872	-168	0	0	0	0	0
455600 HOME CARE INSURANCE	0	0	0	-1,648	0	0	0	0	0
465110 RADON TESTING KIT SALES	0	0	-2,475	-2,324	-1,000	-1,000	-1,000	-2,000	1,000
474010 DEPARTMENTAL CHARGES	-16,402	-39,718	-28,496	-100	-16,341	-16,341	-16,341	0	-16,341
484160 MISCELLANEOUS REVENUES	0	0	-2,500	-5,003	0	0	0	-5,000	5,000
485010 DONATIONS & CONTRIBUTIONS	-500	-20,476	-12,175	-8,246	-9,500	-9,500	-28,168	-2,500	-7,000
485161 BOO AREA UN FUND DENTAL VOUCHER	-2,500	0	0	0	0	0	0	0	0
486300 INSURANCE RECOVERIES	0	0	0	0	0	-13,450	-13,450	0	-13,450
493010 FUND BALANCE APPLIED-OPIOID	0	0	0	0	-215,990	-215,990	0	-108,738	-107,252
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-342,369	-1,351,894	0	-329,370	-1,022,524
<b>TOTAL PUBLIC HEALTH REVENUE</b>	<b>-3,845,107</b>	<b>-3,502,894</b>	<b>-4,476,374</b>	<b>-2,260,550</b>	<b>-5,120,843</b>	<b>-6,156,115</b>	<b>-4,590,978</b>	<b>-4,902,379</b>	<b>-1,253,736</b>
<b>10040416 PUBLIC HEALTH</b>									
511100 SALARIES PERMANENT REGULAR	1,431,373	1,693,204	2,604,352	1,350,125	3,034,256	3,034,256	2,901,970	2,990,129	-44,127
511200 SALARIES-PERMANENT-OVERTIME	4,612	96	0	0	176	176	0	0	-176
511900 LONGEVITY-FULL TIME	1,912	2,103	4,818	198	4,812	4,812	4,908	5,067	255
512100 WAGES-PART TIME	545,525	280,588	0	0	0	0	0	0	0
512200 WAGES-PART TIME-OVERTIME	2,882	562	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	0	0	0	0	0	0	0	112	112
514100 FICA & MEDICARE TAX	144,777	141,760	186,081	96,915	232,502	232,502	223,451	229,141	-3,361
514200 RETIREMENT-COUNTY SHARE	108,840	121,211	174,510	89,684	207,700	216,686	200,235	208,174	-8,512

<b>Fund: GENERAL 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: PUBLIC HEALTH</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>10040416 PUBLIC HEALTH</b>									
514300 RETIREMENT-EMPLOYEES SHARE	0	0	0	0	622	622	0	0	-622
514400 HEALTH INSURANCE COUNTY SHARE	343,552	409,344	524,271	261,722	577,568	577,568	554,276	646,276	68,708
514500 LIFE INSURANCE COUNTY SHARE	315	421	657	262	606	606	591	650	44
514600 WORKERS COMPENSATION	28,562	26,124	19,332	13,571	32,557	32,557	31,921	28,087	-4,470
514800 UNEMPLOYMENT	4,417	-1,959	0	0	0	0	0	0	0
520100 CONSULTANT AND CONTRACTUAL	250	0	22,260	24,528	27,500	27,500	24,528	31,000	3,500
520900 CONTRACTED SERVICES	453,830	423,833	464,031	202,864	528,946	1,171,531	530,000	274,083	-897,448
521800 PURCHASED SERV-RABIES	0	0	0	0	500	500	0	500	0
522100 WATER TREATMENT/TESTING	0	0	7,129	5,676	8,500	9,791	7,800	8,000	-1,791
522500 TELEPHONE	27,262	21,782	21,219	10,428	22,590	22,590	21,250	21,375	-1,215
526100 HO-CHUNK APPROPRIATION	784	1,450	2,336	2,563	0	4,290	2,563	0	-4,290
531011 WELLNESS	0	1,877	1,421	267	1,500	10,167	3,500	3,750	-6,417
531100 POSTAGE AND BOX RENT	1,192	2,267	5,741	3,540	6,679	6,679	5,800	6,893	214
531200 OFFICE SUPPLIES AND EXPENSE	8,358	10,793	13,715	5,715	12,500	15,527	14,000	9,725	-5,802
531500 FORMS AND PRINTING	0	119	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	51,105	70,194	88,246	96,373	90,086	149,769	111,372	104,812	-44,957
532200 SUBSCRIPTIONS	0	1,791	49	286	850	850	850	0	-850
532400 MEMBERSHIP DUES	3,022	2,200	3,328	2,365	9,310	9,310	5,000	13,060	3,750
532500 SEMINARS AND REGISTRATIONS	1,400	300	0	0	0	0	0	0	0
532600 ADVERTISING	0	1,395	9,377	0	225	225	0	7,950	7,725
532800 TRAINING AND INSERVICE	77,198	70,883	64,360	17,267	56,104	155,171	38,600	44,850	-110,321
532801 STAFF DEVELOPMENT	0	0	142	126	0	0	126	250	250
533200 MILEAGE	2,569	22,046	27,217	10,262	29,185	29,185	22,250	33,060	3,875
533500 MEALS AND LODGING	1,064	22,478	21,000	6,551	23,680	23,680	14,000	28,830	5,150
534200 MEDICAL SUPPLIES	13,143	12,491	27,619	8,529	40,115	109,448	16,500	55,065	-54,383
534201 COMMUNITY CARE VOUCHER EXPENSE	557	1,219	77	54	0	17,355	250	0	-17,355
534202 VOUCHER-BOO AREA UN FUND DNTL	1,103	920	4,271	1,947	0	4,395	4,800	0	-4,395
534203 BAUF DENTAL CHILDREN	0	0	56	474	0	0	0	0	0
534800 EDUCATIONAL SUPPLIES	311	21,639	17,451	2,603	5,475	6,682	6,500	6,650	-32
534801 MARKETING	0	0	187	0	0	0	0	500	500
534900 PROJECT SUPPLIES	189,079	120,767	107,047	42,897	89,117	158,288	95,000	82,492	-75,796
535100 VEHICLE FUEL / OIL	240	1,720	5,390	2,185	7,707	7,707	6,700	8,398	691
535200 VEHICLE MAINTENANCE AND REPAIR	857	269	4,456	2,685	6,250	6,250	5,250	6,000	-250
537500 PROGRAM INCENTIVES-PNCC	0	25,375	41,407	15,740	200	18,815	18,815	0	-18,815
537900 LICENSE/CERTIFIC RENEWAL-RADON	0	0	0	0	1,025	1,025	0	0	-1,025
551900 INSURANCE-GENERAL LIABILITY	12,112	13,919	13,216	16,686	15,000	15,000	13,500	17,500	2,500
581900 CAPITAL OUTLAY	0	0	51,779	22,200	47,000	74,600	61,150	30,000	-44,600
<b>TOTAL PUBLIC HEALTH</b>	<b>3,462,203</b>	<b>3,525,180</b>	<b>4,538,549</b>	<b>2,317,291</b>	<b>5,120,843</b>	<b>6,156,115</b>	<b>4,947,456</b>	<b>4,902,379</b>	<b>-1,253,736</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-3,845,107</b>	<b>-3,502,894</b>	<b>-4,476,374</b>	<b>-2,260,550</b>	<b>-5,120,843</b>	<b>-6,156,115</b>	<b>-4,590,978</b>	<b>-4,902,379</b>	<b>-1,253,736</b>

<b>Fund: GENERAL 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: PUBLIC HEALTH</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>TOTAL DEPARTMENT EXPENSE</b>	<b>3,462,203</b>	<b>3,525,180</b>	<b>4,538,549</b>	<b>2,317,291</b>	<b>5,120,843</b>	<b>6,156,115</b>	<b>4,947,456</b>	<b>4,902,379</b>	<b>-1,253,736</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-382,904</b>	<b>22,286</b>	<b>62,176</b>	<b>56,741</b>	<b>0</b>	<b>0</b>	<b>356,478</b>	<b>0</b>	



## 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

# Veterans' Services

Oversight Committee:  
**Executive & Legislative Committee**

**Veteran Service Officer**  
 1.00 FTE

**Assistant Veteran Service Officer**  
 1.00 FTE

**Administrative Service**  
 1.00 FTE

**Veteran Benefit Specialist**  
 2.00 FTE

**Office Specialist**  
 0.50 FTE \*

\*Shared position with the Management Information System Department

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	0.00	0.00	0.00	0.50	0.00
FTE Balance	5.00	5.00	5.00	5.50	5.50

**VETERANS SERVICE**

Revenues

	2021 Actual	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
Tax Levy	414,153	412,243	433,974	501,992	501,992	545,360	43,368	8.64%	None	0	0
Grants & Aids	11,500	16,650	30,178	15,813	15,813	15,813	0	0.00%			
Use of Fund Balance	12,549	0	0	27,665	14,605	0	(27,665)	-100.00%	2025 Total	0	0

Total Revenues

	438,202	428,893	464,152	545,470	532,410	561,173	15,703	2.88%			
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Expenses

Labor	284,771	296,487	309,670	376,877	376,877	394,110	17,233	4.57%	2026	0	0
Labor Benefits	68,373	69,140	51,705	85,282	85,282	92,588	7,306	8.57%	2027	0	0
Supplies & Services	85,058	63,014	55,615	83,311	70,251	74,475	(8,836)	-10.61%	2028	0	0
Addition to Fund Balance	0	252	47,162	0	0	0	0	0.00%	2029	0	0

Total Expenses

	438,202	428,893	464,152	545,470	532,410	561,173	15,703	2.88%			
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Beginning of Year Fund Balance  
End of Year Fund Balance

Included in General Fund Total

**2025 Highlights & Issues on the Horizon**

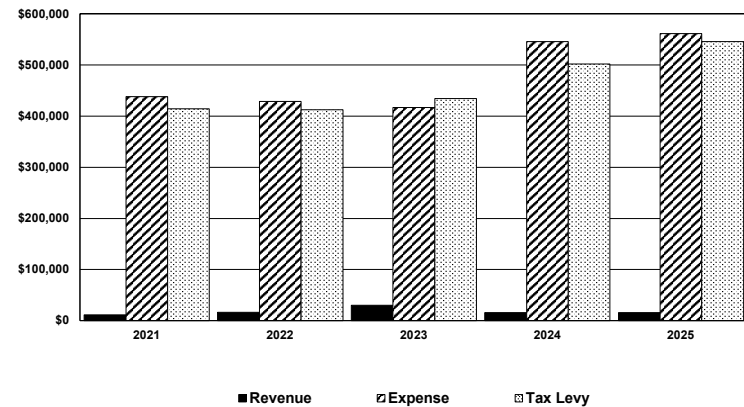
Increase Veteran Service Aids to provide support and assist to veterans and families due to cost of living increases for rent, food, utilities and transportation.

The PACT Act (Promise to Address Comprehensive Toxics) 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 overseas and were exposed to toxic hazards, such as burn pits, radiation and Agent Orange. It offers expanded VA health care eligibility for many veterans who were not previously covered by Veteran Affairs care.

Homelessness – Sauk County's numbers remain high. The core reason is mental health issues. We work to get Vets connected to mental health services and it can be a significant challenge when services are not available locally.

As we get better at identifying mental health issues with the veterans we serve, we have noticed that accessibility and qualification issues are a significant obstacle for many of our veterans. Treatment and counseling of family members is an unmet need.

Revenue, Expense and Tax Levy



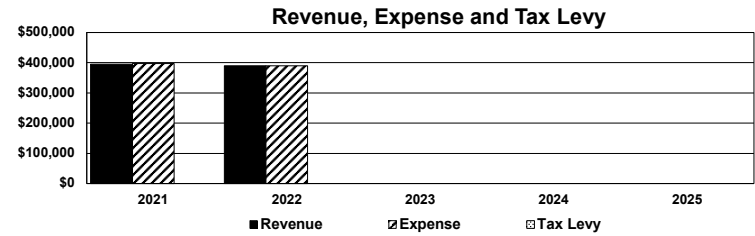
Fund: GENERAL FUND Department: VETERANS SERVICE	2021	2022	2023	2024	2024	2024	2024	2025	\$ Change
	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2025 Amended To 2025	2024 Amended To 2025
<b>10055 VETERANS SERVICE REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-414,153	-412,243	-433,974	-250,996	-501,992	-501,992	-501,992	-545,360	43,368
424550 S/A:VETERANS SERVICE	-11,500	-12,650	-30,178	-15,813	-15,813	-15,813	-15,813	-15,813	0
424551 VETS GRANTS PRIVATE ORGANIZATI	0	-4,000	0	0	0	0	0	0	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-27,665	0	0	-27,665
<b>TOTAL VETERANS SERVICE REVENUE</b>	<b>-425,653</b>	<b>-428,893</b>	<b>-464,152</b>	<b>-266,809</b>	<b>-517,805</b>	<b>-545,470</b>	<b>-517,805</b>	<b>-561,173</b>	<b>15,703</b>
<b>10055470 VETERANS SERVICE</b>									
511100 SALARIES PERMANENT REGULAR	281,098	291,127	307,499	166,800	360,954	375,417	375,417	392,516	17,099
511200 SALARIES-PERMANENT-OVERTIME	0	100	1,718	8,255	0	0	0	0	0
511900 LONGEVITY-FULL TIME	1,268	1,346	454	0	460	460	460	594	134
512100 WAGES-PART TIME	2,405	3,838	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	21,179	22,045	23,173	12,888	27,648	27,648	27,648	30,073	2,425
514200 RETIREMENT-COUNTY SHARE	19,575	18,561	19,247	11,187	24,938	24,938	24,938	27,321	2,383
514400 HEALTH INSURANCE COUNTY SHARE	25,900	26,858	8,223	15,561	31,121	31,121	31,121	33,581	2,460
514500 LIFE INSURANCE COUNTY SHARE	114	139	178	72	163	163	163	242	79
514600 WORKERS COMPENSATION	1,606	1,531	883	653	1,335	1,335	1,335	1,294	-41
520900 CONTRACTED SERVICES	0	0	0	3,000	3,000	3,000	3,000	3,800	800
522500 TELEPHONE	636	0	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	1,182	1,205	628	234	1,200	1,200	500	900	-300
531200 OFFICE SUPPLIES AND EXPENSE	1,367	2,256	1,909	789	2,200	2,200	2,000	2,200	0
531400 SMALL EQUIPMENT	242	0	794	0	250	250	250	250	0
531800 MIS DEPARTMENT CHARGEBACKS	9,205	11,153	10,731	8,329	12,906	12,906	12,906	12,975	69
532200 SUBSCRIPTIONS	139	148	0	0	660	660	600	600	-60
532400 MEMBERSHIP DUES	200	290	300	310	500	500	500	500	0
532800 TRAINING AND INSERVICE	434	1,834	1,785	1,050	1,220	1,220	1,220	730	-490
532900 OTHER PUBLICATIONS	581	673	472	0	1,000	1,000	1,000	1,000	0
533200 MILEAGE	611	1,815	976	1,966	4,298	4,298	4,298	5,841	1,543
533500 MEALS AND LODGING	1,167	4,235	2,895	4,047	8,800	8,800	8,800	6,504	-2,296
538530 OUTREACH AND DVLDP-WDVA ARPA	0	0	2,717	441	0	0	0	0	0
552100 OFFICIALS BONDS	47	47	52	52	47	47	47	47	0
<b>TOTAL VETERANS SERVICE</b>	<b>368,954</b>	<b>389,202</b>	<b>384,634</b>	<b>235,633</b>	<b>482,700</b>	<b>497,163</b>	<b>496,203</b>	<b>520,968</b>	<b>23,805</b>
<b>10055472 VETERAN SERVICE COMMISSION</b>									
514100 FICA & MEDICARE TAX	0	6	0	0	77	77	77	77	0
514600 WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0
515500 COMMISSIONER FEES	0	75	0	0	1,000	1,000	1,000	1,000	0
533200 MILEAGE	0	13	0	0	200	200	100	100	-100
552100 OFFICIALS BONDS	48	48	52	52	28	28	28	28	0
571800 VETERANS SERVICE AIDS	17,805	35,331	28,798	20,001	30,000	31,202	31,202	35,000	3,798

<b>Fund: GENERAL 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: VETERANS SERVICE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>Estimated</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>			<b>Amended To</b>
					<b>Budget</b>				<b>2025</b>
<b>TOTAL VETERAN SERVICE COMMISSION</b>	<b>17,853</b>	<b>35,472</b>	<b>28,850</b>	<b>20,053</b>	<b>31,305</b>	<b>32,507</b>	<b>32,407</b>	<b>36,205</b>	<b>3,698</b>
<b>10055473 CARE OF VETERANS GRAVES</b>									
521700 GRAVE CARE	49,300	0	0	0	0	12,000	0	0	-12,000
534900 PROJECT SUPPLIES FLAG HOLDERS	2,095	3,967	3,506	0	3,800	3,800	3,800	4,000	200
<b>TOTAL CARE OF VETERANS GRAVES</b>	<b>51,395</b>	<b>3,967</b>	<b>3,506</b>	<b>0</b>	<b>3,800</b>	<b>15,800</b>	<b>3,800</b>	<b>4,000</b>	<b>-11,800</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-425,653</b>	<b>-428,893</b>	<b>-464,152</b>	<b>-266,809</b>	<b>-517,805</b>	<b>-545,470</b>	<b>-517,805</b>	<b>-561,173</b>	<b>15,703</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>438,202</b>	<b>428,641</b>	<b>416,990</b>	<b>255,686</b>	<b>517,805</b>	<b>545,470</b>	<b>532,410</b>	<b>561,173</b>	<b>15,703</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>12,549</b>	<b>-252</b>	<b>-47,162</b>	<b>-11,123</b>	<b>0</b>	<b>0</b>	<b>14,605</b>	<b>0</b>	

	2021 Actual	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>WOMEN, INFANTS &amp; CHILDREN</b>											
<u>Revenues</u>											
Grants & Aids	387,896	385,088	0	0	0	0	0	0.00%	None	0	0
User Fees	0	0	0	0	0	0	0	0.00%			
Intergovernmental	7,425	4,496	0	0	0	0	0	0.00%	2025 Total	0	0
Use of Fund Balance	1,633	0	0	0	0	0	0	0.00%			
<b>Total Revenues</b>	<b>396,954</b>	<b>389,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>			
<u>Expenses</u>											
Labor	240,833	235,873	0	0	0	0	0	0.00%	2026	0	0
Labor Benefits	92,511	92,073	0	0	0	0	0	0.00%	2027	0	0
Supplies & Services	63,610	49,608	0	0	0	0	0	0.00%	2028	0	0
Addition to Fund Balance	0	12,030	0	0	0	0	0	0.00%	2029	0	0
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>396,954</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										

**2025 Highlights & Issues on the Horizon**

Environmental Health and Women, Infants & Children (WIC) combined budgets with Public Health in 2023 due to multiple projects overlapping.



Fund: GENERAL FUND Department: PUBLIC HEALTH-WIC	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>10044 PUBLIC HEALTH-WIC REVENUE</b>									
424340 INTERPRETER FEE	0	-10,272	0	0	0	0	0	0	0
424410 WOMEN, INFANTS & CHILDREN	-387,726	-374,781	0	0	0	0	0	0	0
424510 MEDICAL ASSISTANCE / MEDICAID	-170	-35	0	0	0	0	0	0	0
474010 DEPARTMENTAL CHARGES	-7,425	-4,496	0	0	0	0	0	0	0
<b>TOTAL PUBLIC HEALTH-WIC REVENUE</b>	<b>-395,321</b>	<b>-389,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10044419 PUBLIC HEALTH WIC PROGRAM</b>									
511100 SALARIES PERMANENT REGULAR	5,094	60,661	0	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	0	993	0	0	0	0	0	0	0
512100 WAGES-PART TIME	234,817	174,219	0	0	0	0	0	0	0
512900 LONGEVITY-PART TIME	922	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	16,876	16,418	0	0	0	0	0	0	0
514200 RETIREMENT-COUNTY SHARE	16,243	15,365	0	0	0	0	0	0	0
514400 HEALTH INSURANCE COUNTY SHARE	55,434	56,620	0	0	0	0	0	0	0
514500 LIFE INSURANCE COUNTY SHARE	65	70	0	0	0	0	0	0	0
514600 WORKERS COMPENSATION	3,892	3,600	0	0	0	0	0	0	0
520900 CONTRACTED SERVICES	21,587	19,833	0	0	0	0	0	0	0
522500 TELEPHONE	4,513	4,215	0	0	0	0	0	0	0
531100 POSTAGE AND BOX RENT	2,205	1,870	0	0	0	0	0	0	0
531200 OFFICE SUPPLIES AND EXPENSE	1,451	1,058	0	0	0	0	0	0	0
531800 MIS DEPARTMENT CHARGEBACKS	10,548	10,893	0	0	0	0	0	0	0
532200 SUBSCRIPTIONS	100	0	0	0	0	0	0	0	0
532800 TRAINING AND INSERVICE	1,142	385	0	0	0	0	0	0	0
533200 MILEAGE	94	113	0	0	0	0	0	0	0
534200 MEDICAL SUPPLIES	2,410	360	0	0	0	0	0	0	0
534900 PROJECT SUPPLIES	19,533	10,880	0	0	0	0	0	0	0
535100 VEHICLE FUEL / OIL	27	0	0	0	0	0	0	0	0
<b>TOTAL PUBLIC HEALTH WIC PROGRAM</b>	<b>396,954</b>	<b>377,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-395,321</b>	<b>-389,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>396,954</b>	<b>377,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>1,633</b>	<b>-12,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## Conservation, Development, Recreation, Culture & Education

This function includes revenues and expenditures for conservation and development activities such as county forestry projects, conservation of natural resources, administration of county planning and zoning; as well as recreation as provided by county parks; and educational opportunities.

### FUNCTIONAL AREA MISSION STATEMENT

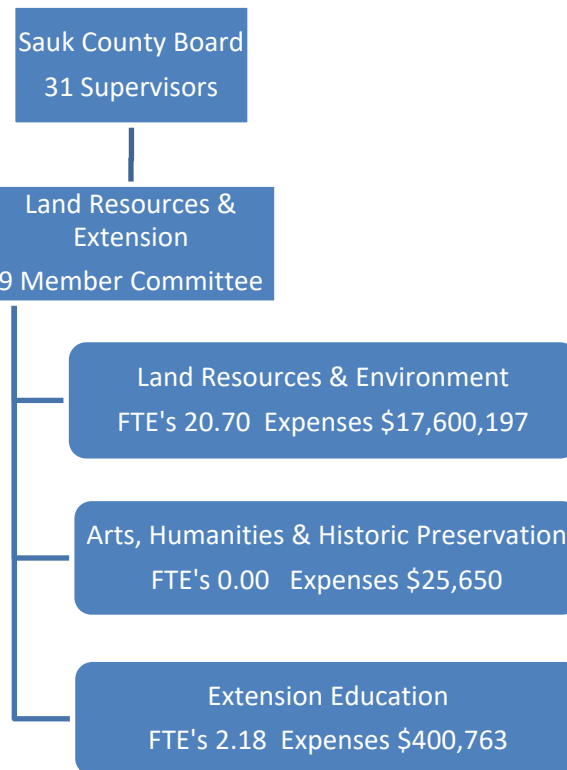
To protect and enhance the health, safety, welfare, and quality of life, of the citizens of Sauk County, through the coordination of the various land related efforts; to improve the efficiency of these functions through collaboration and the modernization of land records systems, and to educate the public regarding the availability of these tools and services.

### FUNCTIONAL AREA VISION STATEMENT

The coordinated operation of land resources functions, that provides information, education, and services to the public in an efficient and effective manner.

### ELEMENT(S) OF COUNTYWIDE MISSION FULFILLED

Fiscally Responsible Essential Services  
Safe Community  
Stewardship of Natural Resources  
Development of cultural, social, and community values

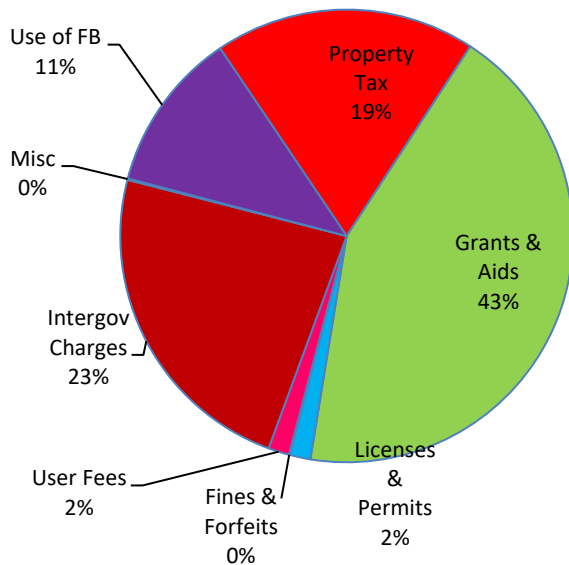


# Conservation, Development, Recreation, Culture & Education

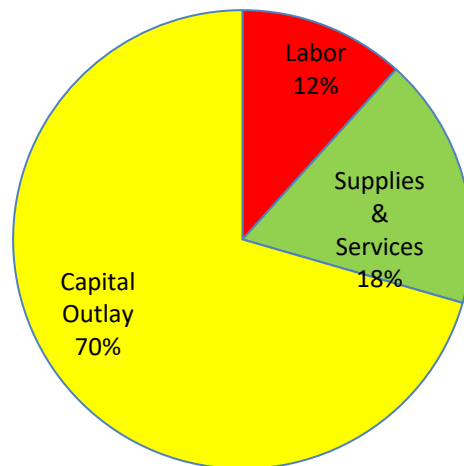
## Significant Changes in the Conservation, Development, Recreation, Culture & Education Function for 2025

- Planning and parks staff worked to create, and the County Board adopted a number of master plans 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.
- Efforts continue to make the connection to Devil's Lake State Park, and ultimately the 400 Trail in the City of Reedsburg, 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 completed the engineering and permitting process with Dane County for the construction of the WI River Bridge funded through local counties and municipalities, federal and state grants \$15,515,000. Both projects will begin construction in 2025.
- Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue using \$3,000 of the \$100,000 carryforward. Monitoring of the BRPP easements is required indefinitely. The current funding will last approximately 13 years.
- Continue branding and marketing efforts to support and grow County economic and community development initiatives funded through sales tax revenues in 2025, \$491,414.
- Invest in maintenance of facilities at the University of Wisconsin Platteville/Baraboo/Sauk County campus with \$390,000 us of fund balance.

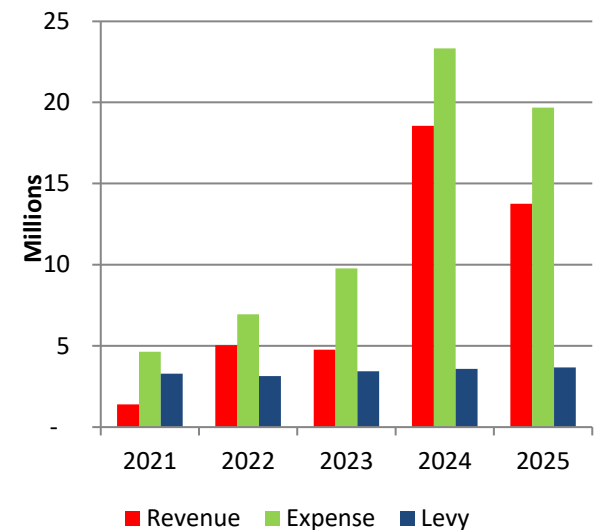
**2025 Revenues by Category**



**2025 Expenses by Category**



**Revenue, Expense & Levy History**



## 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%

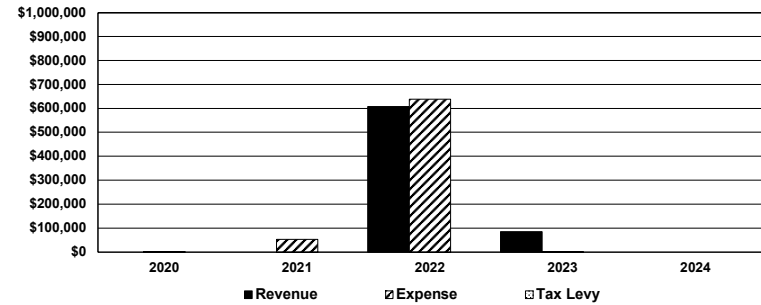
<b>Fund: GENERAL</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>			<b>\$ Change</b>
<b>Department: Arts, Humanities &amp; Historic Preservation</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>6 Months</b>	<b>Originally</b>	<b>Amended</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
				<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>Estimated</b>		<b>Amended to</b>
					<b>Budget</b>				<b>2025</b>
<b>10999 GENERAL REVENUE</b>									
411100 GENERAL PROPERTY TAXES	(53,245)	(46,905)	(18,620)	(9,310)	(19,589)	(19,589)	(19,589)	(18,550)	(1,039)
424635 ARTS & HUMANITIES GRANTS	(7,750)	(9,090)	(8,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	-
493455 CONTINUING APPROP AHHP	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL REVENUE</b>	<b>(60,995)</b>	<b>(55,995)</b>	<b>(26,620)</b>	<b>(16,410)</b>	<b>(26,689)</b>	<b>(26,689)</b>	<b>(26,689)</b>	<b>(25,650)</b>	<b>(1,039)</b>
<b>10999513 ARTS, HUMANITIES GRANT</b>									
514100 FICA & MEDICARE TAX	75	46	58	29	69	69	69	-	(69)
514600 WORKERS COMPENSATION	1	-	-	0	1	1	1	-	(1)
515800 PER DIEM COMMITTEE	975	600	750	375	969	969	969	-	(969)
526100 SAUK CO HISTORICAL SOCIETY	-	-	-	-	150	150	150	-	(150)
526102 WORMFARM INSTITUTE	-	-	-	-	-	-	-	-	-
526103 REEDSBURG HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-
531100 POSTAGE	72	89	19	41	-	-	-	-	-
531200 OFFICE SUPPLIES AND EXPENSE	0	0	91	-	125	125	125	150	25
532200 SUBSCRIPTIONS	125	200	150	-	150	150	150	125	(25)
532500 SEMINARS AND REGISTRATIONS	-	-	-	-	-	-	-	150	150
533200 MILEAGE	77	91	26	13	125	125	125	125	-
534900 PROJECT SUPPLIES	-	-	-	-	-	-	-	-	-
572000 MAJOR GRANTS	33,461	48,170	19,519	18,000	20,000	20,000	20,000	20,000	-
572001 MINI GRANTS	20,139	6,000	4,297	2,000	5,000	5,000	5,000	5,000	-
572002 SPECIAL PROGRAMS / PROJECTS	-	-	-	-	100	100	100	100	-
<b>TOTAL ARTS, HUMANITIES GRANT</b>	<b>54,925</b>	<b>55,196</b>	<b>24,910</b>	<b>20,458</b>	<b>26,689</b>	<b>26,689</b>	<b>26,689</b>	<b>25,650</b>	<b>(1,039)</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>(60,995)</b>	<b>(55,995)</b>	<b>(26,620)</b>	<b>(16,410)</b>	<b>(26,689)</b>	<b>(26,689)</b>	<b>(26,689)</b>	<b>(25,650)</b>	<b>(1,039)</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>54,925</b>	<b>55,196</b>	<b>24,910</b>	<b>20,458</b>	<b>26,689</b>	<b>26,689</b>	<b>26,689</b>	<b>25,650</b>	<b>(1,039)</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>(6,070)</b>	<b>(799)</b>	<b>(1,710)</b>	<b>4,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	2021 Actual	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>CDBG-ED (Economic Development) REVOLVING LOANS</b>											
<u>Revenues</u>											
Grants & Aids	0	607,763	84,732	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	52,062	30,479	0	0	0	0	0.00%	2026	0	0	
<b>Total Revenues</b>	<b>52,062</b>	<b>638,242</b>	<b>84,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	2027	0	0	
								2028	0	0	
								2029	0	0	
<u>Expenses</u>											
Supplies & Services	0	0	0	0	0	0	0.00%				
Capital Outlay	52,062	638,242	85	0	0	0	0.00%				
Addition to Fund Balance	0	0	84,647	0	0	0	0.00%				
<b>Total Expenses</b>	<b>52,062</b>	<b>638,242</b>	<b>84,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>				
Beginning of Year Fund Balance	(2,106)	(54,168)	(84,647)		0	0					
End of Year Fund Balance	(54,168)	(84,647)	0		0	0					

**2025 Highlights & Issues on the Horizon**

The Community Development Block Grant - Economic Development (ED) program was complete in 2022.

**Revenue, Expense and Tax Levy**

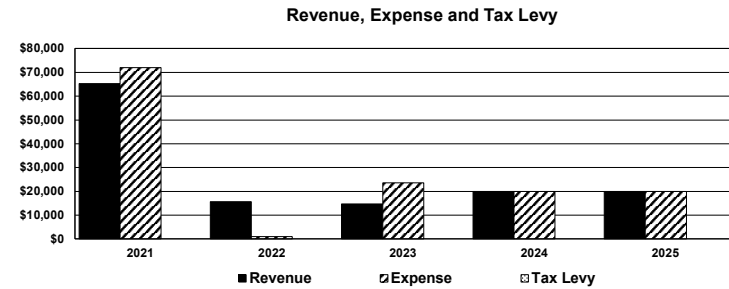


Fund: CDBG-ED REVOLVING LOANS Department: GENERAL	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>31999 CDBG-ED REVOLVING LOANS REV</b>									
424299 AMERICAN RESCUE PLAN ACT	0	-180,430	-84,732	0	0	0	0	0	0
425662 CDBG CLOSE GRANT	0	-427,333	0	0	0	0	0	0	0
<b>TOTAL CDBG-ED REVOLVING LOANS REV</b>	<b>0</b>	<b>-607,763</b>	<b>-84,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>31999679 CDBG-ED REVOLVING LOANS</b>									
581900 CAPITAL OUTLAY-CDBG CLOSE GR	52,062	638,242	85	0	0	0	0	0	0
<b>TOTAL CDBG-ED REVOLVING LOANS</b>	<b>52,062</b>	<b>638,242</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>0</b>	<b>-607,763</b>	<b>-84,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>52,062</b>	<b>638,242</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>52,062</b>	<b>30,479</b>	<b>-84,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2021 Actual	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>CDBG-HOUSING REHABILITATION</b>											
<u>Revenues</u>											
Interest	15	23	31	0	0	0	0	0.00%	None	0	0
Miscellaneous	65,327	15,584	14,665	20,000	20,000	20,000	0	0.00%			
Use of Fund Balance	6,744	0	8,923	0	0	0	0	0.00%	2025 Total	0	0
<b>Total Revenues</b>	<b>72,086</b>	<b>15,607</b>	<b>23,619</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.00%</b>			
<u>Expenses</u>											
Supplies & Services	72,086	1,030	23,619	20,000	20,000	20,000	0	0.00%	2026	0	0
Addition to Fund Balance	0	14,577	0	0	0	0	0	0.00%	2027	0	0
									2028	0	0
									2029	0	0
<b>Total Expenses</b>	<b>72,086</b>	<b>15,607</b>	<b>23,619</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.00%</b>			
Beginning of Year Fund Balance	24,784	18,039	32,615		23,691	23,691					
End of Year Fund Balance	18,039	32,615	23,691		23,691	23,691					

**2025 Highlights & Issues on the Horizon**

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.





Fund: CDBG HOUSING REHAB Department: GENERAL	2021 Actual	2022 Actual	2023 Actual	2024 6 Months Actual	2024 Originally Adopted Budget	2024 Amended Budget	2024 Estimated	\$ Change	
								2025	2024 Amended To 2025
<b>35999 CDBG HOUSING REHAB</b>									
481100 INTEREST ON INVESTMENTS	-15	-23	-31	-12	0	0	0	0	0
481500 PRINCIPAL REPAYMENTS	-65,327	-15,584	-14,665	0	-20,000	-20,000	-20,000	-20,000	0
<b>TOTAL CDBG HOUSING REHAB</b>	<b>-65,342</b>	<b>-15,607</b>	<b>-14,696</b>	<b>-12</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>0</b>
<b>35999705 CDBG HOUSING REHAB</b>									
520900 CONTRACTED SERVICES	8,862	30	21,914	0	2,000	2,000	2,000	2,000	0
526300 LOANS ISSUED TO PARTICIPANTS	63,224	1,000	1,705	0	18,000	18,000	18,000	18,000	0
<b>TOTAL CDBG HOUSING REHAB</b>	<b>72,086</b>	<b>1,030</b>	<b>23,619</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-65,342</b>	<b>-15,607</b>	<b>-14,696</b>	<b>-12</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-20,000</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>72,086</b>	<b>1,030</b>	<b>23,619</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>6,744</b>	<b>-14,577</b>	<b>8,923</b>	<b>-12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# 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	

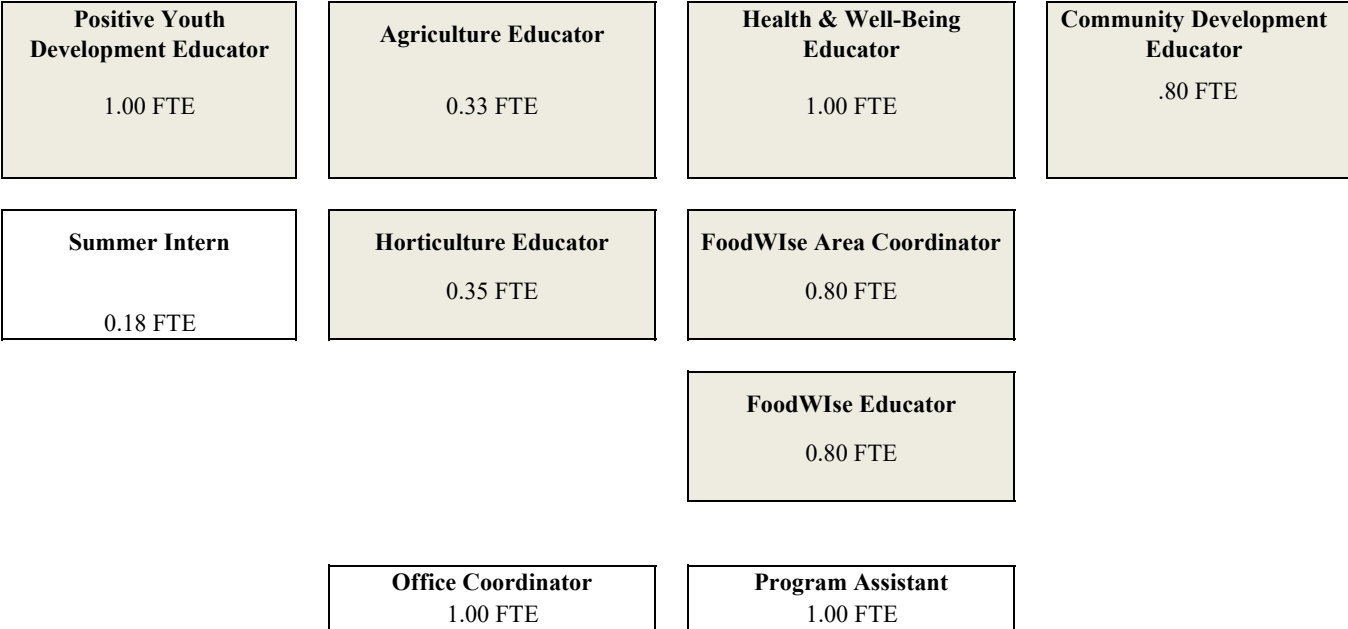
## Extension Education

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

## Extension Education

Oversight Committee: **Land Resources and Extension**

**Area Extension Director\***



The Extension educators are employees of the State of Wisconsin. Extension and Sauk County are partners co-investing in the educators.

\*FTE only includes county employees

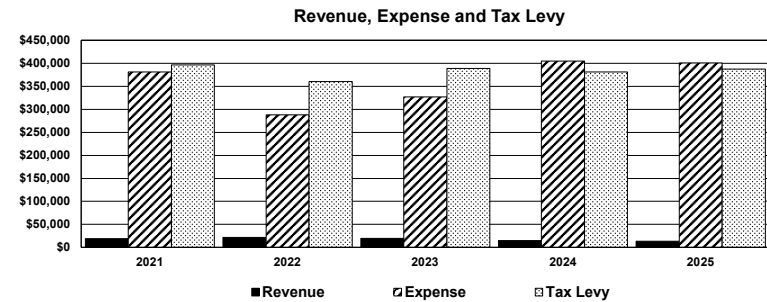
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	-0.41	0.00	0.00	-0.12	0.00
FTE Balance	2.30	2.30	2.30	2.18	2.18

	2021 Actual	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	396,846	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	3,413	0	0.00%			
User Fees	15,164	18,158	16,318	11,000	9,560	9,700	(1,300)	-11.82%	2025 Total	0	0
Use of Fund Balance	0	0	0	9,141	0	0	(9,141)	-100.00%			
<b>Total Revenues</b>	<b>415,423</b>	<b>382,217</b>	<b>409,174</b>	<b>405,083</b>	<b>394,502</b>	<b>400,763</b>	<b>(4,320)</b>	<b>-1.07%</b>	2026	0	0
<u>Expenses</u>											
Labor	100,753	100,964	110,277	123,870	123,870	129,259	5,389	4.35%	2027	0	0
Labor Benefits	27,713	30,867	34,407	38,593	38,593	41,085	2,492	6.46%	2028	0	0
Supplies & Services	253,086	156,531	182,551	242,620	227,779	230,419	(12,201)	-5.03%	2029	0	0
Addition to Fund Balance	33,871	93,855	81,939	0	4,260	0	0	0.00%			
<b>Total Expenses</b>	<b>415,423</b>	<b>382,217</b>	<b>409,174</b>	<b>405,083</b>	<b>394,502</b>	<b>400,763</b>	<b>(4,320)</b>	<b>-1.07%</b>			
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

### 2025 Highlights & Issues on the Horizon

Utilizing technology and social media for communication, newsletters, and ZOOM to attend meetings resulting in budget decreased expenses.



<b>Fund: GENERAL 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: EXTENSION EDUCATION</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>10070 EXTENSION EDUCATION REVENUE</b>									
411100 GENERAL PROPERTY TAXES	-396,846	-360,646	-389,443	-190,765	-381,529	-381,529	-381,529	-387,650	6,121
424381 UWEX POSTAGE GRANT	-3,413	-3,413	-3,413	0	-3,413	-3,413	-3,413	-3,413	0
467000 UWX OFFICE SERVICES	-2,857	-983	-1,853	-663	-2,500	-2,500	-1,500	-1,500	-1,000
467150 PESTICIDE TRAINING REVENUE	-330	-3,100	-760	-40	-500	-500	-60	-200	-300
467170 DRINKING WATER TEST ADMIN FEES	-11,977	-14,075	-13,705	0	-8,000	-8,000	-8,000	-8,000	0
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	0	-9,141	0	0	-9,141
<b>TOTAL EXTENSION EDUCATION REVENUE</b>	<b>-415,423</b>	<b>-382,217</b>	<b>-409,174</b>	<b>-191,468</b>	<b>-395,942</b>	<b>-405,083</b>	<b>-394,502</b>	<b>-400,763</b>	<b>-4,320</b>
<b>10070560 EXTENSION EDUCATION</b>									
511100 SALARIES PERMANENT REGULAR	92,367	100,302	109,537	55,709	123,410	123,410	123,410	128,760	5,350
511200 SALARIES-PERMANENT-OVERTIME	0	284	321	0	0	0	0	0	0
511900 LONGEVITY-FULL TIME	280	379	419	0	460	460	460	499	39
512100 WAGES-PART TIME	6,045	0	0	0	0	0	0	0	0
512700 WAGES-PARTTIME-NO BENEFITS	2,061	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	7,329	6,960	7,486	3,878	9,476	9,476	9,476	9,888	412
514200 RETIREMENT-COUNTY SHARE	6,135	6,414	7,175	3,844	8,164	8,164	8,164	8,597	433
514400 HEALTH INSURANCE COUNTY SHARE	14,026	17,330	19,587	10,374	20,748	20,748	20,748	22,387	1,639
514500 LIFE INSURANCE COUNTY SHARE	45	58	74	30	69	69	69	82	13
514600 WORKERS COMPENSATION	179	106	85	33	136	136	136	131	-5
520600 CONTRACTS	184,515	93,644	111,136	81,122	157,696	157,696	157,696	160,585	2,889
522100 WATER TESTING	10,392	13,325	12,955	0	8,000	8,000	8,000	8,000	0
522500 TELEPHONE	3,037	1,845	1,287	389	2,000	2,000	1,500	1,500	-500
526100 APPROPRIATION-SCIL	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0
531100 POSTAGE AND BOX RENT	3,596	2,677	1,907	923	4,000	5,506	4,000	4,000	-1,506
531200 OFFICE SUPPLIES AND EXPENSE	5,335	3,160	3,931	1,017	4,500	4,500	3,500	3,500	-1,000
531400 SMALL EQUIPMENT	790	300	285	289	1,200	1,200	1,200	1,200	0
531500 FORMS AND PRINTING	7,492	3,300	1,682	130	3,500	3,500	3,500	3,500	0
531800 MIS DEPARTMENT CHARGEBACKS	13,704	17,355	16,453	3,620	16,374	16,374	16,374	16,184	-190
532200 SUBSCRIPTIONS	0	48	49	0	0	0	0	0	0
532400 MEMBERSHIP DUES	850	370	0	0	750	750	750	750	0
532800 TRAINING AND INSERVICE	1,435	2,055	3,197	444	4,500	4,500	3,500	3,500	-1,000
533000 PESTICIDE/AG EXPENSES	243	1,823	0	-90	0	7,635	300	200	-7,435
533200 MILEAGE	6,945	2,880	2,697	1,111	8,000	8,000	6,000	6,000	-2,000
533500 MEALS AND LODGING	96	14	263	0	600	600	600	600	0
534800 EDUCATIONAL SUPPLIES	4,156	3,236	16,210	553	11,500	11,500	10,000	10,000	-1,500
534900 PROJECT SUPPLIES	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	0
551000 INSURANCE	0	0	0	0	359	359	359	400	41



<b>Fund: GENERAL 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: EXTENSION EDUCATION</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>10070560 EXTENSION EDUCATION</b>									
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	0	0	0	7	0	0	0	0	0
<b>TOTAL EXTENSION EDUCATION</b>	<b>381,552</b>	<b>288,362</b>	<b>327,235</b>	<b>171,384</b>	<b>395,942</b>	<b>405,083</b>	<b>390,242</b>	<b>400,763</b>	<b>-4,320</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-415,423</b>	<b>-382,217</b>	<b>-409,174</b>	<b>-191,468</b>	<b>-395,942</b>	<b>-405,083</b>	<b>-394,502</b>	<b>-400,763</b>	<b>-4,320</b>
<b>TOTAL DEPARTMENT EXPENSE</b>	<b>381,552</b>	<b>288,362</b>	<b>327,235</b>	<b>171,384</b>	<b>395,942</b>	<b>405,083</b>	<b>390,242</b>	<b>400,763</b>	<b>-4,320</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-33,871</b>	<b>-93,855</b>	<b>-81,939</b>	<b>-20,084</b>	<b>0</b>	<b>0</b>	<b>-4,260</b>	<b>0</b>	

# 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 style="background-color: #d9ead3;"><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																					
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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 style="background-color: #d9ead3;"><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																					
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<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 style="background-color: #d9ead3;"><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																					
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<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 style="background-color: #d9ead3;"><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>																					
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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>																					
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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>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>TOTAL EXPENSES</b>	<b>\$178,666</b>																					
<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>																					
Wages & Benefits	\$2,144																					
Operating Expenses	\$20,017																					
<b>TOTAL EXPENSES</b>	<b>\$22,161</b>																					
<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.
User Fees / Misc	\$51,245																					
Grants	\$4,314																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$55,559</b>																					
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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>																					
Wages & Benefits	\$63,894																					
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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																					
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>																					
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																					
Use of Carryforward	\$0																					
<b>TOTAL REVENUES</b>	<b>\$79,849</b>																					
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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;"> <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;"> <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;"> <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>																					
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<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;"> <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;"> <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>																					
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# 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 Grants Use of Carryforward <b>TOTAL REVENUES</b> Wages & Benefits Operating Expenses <b>TOTAL EXPENSES</b> <b>COUNTY LEVY</b>	\$0 \$29,044 \$91,250 <b>\$120,294</b> \$62,606 \$134,234 <b>\$196,840</b> <b>\$76,546</b>	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.																																																																																																																
							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.	Grants Use of Carryforward <b>TOTAL REVENUES</b> Wages & Benefits Operating Expenses <b>TOTAL EXPENSES</b> <b>COUNTY LEVY</b>	\$2,245 \$0 <b>\$2,245</b> \$0 \$4,490 <b>\$4,490</b> <b>\$2,245</b>	-	Implementation of a project that meets one of the category requirements for the funds.	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 Grants Use of Carryforward <b>TOTAL REVENUES</b> Wages & Benefits Operating Expenses <b>TOTAL EXPENSES</b> <b>COUNTY LEVY</b>	\$8,000 \$0 \$0 <b>\$8,000</b> \$68,859 \$12,000 <b>\$80,859</b> <b>\$72,859</b>	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.	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 Grants Use of Carryforward <b>TOTAL REVENUES</b> Wages & Benefits Operating Expenses <b>TOTAL EXPENSES</b> <b>COUNTY LEVY</b>	\$0 \$12,292,783 \$1,447,784 <b>\$13,740,567</b> \$0 \$13,792,145 <b>\$13,792,145</b> <b>\$51,578</b>	-	Implementation and completion of specific projects identified on the capital outlay document.	Totals			<b>TOTAL REVENUES</b> <b>TOTAL EXPENSES</b> <b>COUNTY LEVY</b>	<b>\$15,578,007</b> <b>\$17,600,197</b> <b>\$2,022,190</b>	20.69																																																																																					
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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.	34,344 acres impacted	20,000 acres impacted	20,000 acres impacted

# Land Resources & Environment

## 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	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

# Land Resources & Environment

Oversight Committee: **Land Resources & Extension Committee**

**Land Resources & Environment Director**

1.00 FTE

**Deputy Director**

1.00 FTE

**Office Specialist**

1.00 FTE

**Conservation Analyst**

1.00 FTE

**Planning & Zoning Manager**

1.00 FTE

**Parks and Recreation Manager**

1.00 FTE

**Conservation Specialist**

2.00 FTE

**Land Use/Sanitation Specialist**

1.5 FTE

**Administrative Services  
Coordinator**

1.00 FTE

**Conservation Technician  
(Grant Funded)**

1.00 FTE

**Land Use/Sanitation  
Technician**

1.5 FTE

**Parks Maintenance  
Supervisor**

1.00 FTE

**Watershed Program  
Coordinator**

1.00 FTE

**Senior Planner**

1.00 FTE

**Parks Maintenance  
Technician**

1.00 FTE

**Conservation Educator**

1.00 FTE

**LRE Intern (Seasonal)**

.27 FTE

**Office Specialist**

1.00 FTE

**LRE Intern (Seasonal)**

.27 FTE

**Parks Intern (Seasonal)**

1.16 FTE

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE Change	-2.09	-0.06	0.46	1.19	-0.04
FTE Balance	19.15	19.09	19.55	20.74	20.70

	2021 Actual	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 RESOURCES &amp; ENVIRONMENT</b>											
<u>Revenues</u>											
Tax Levy	1,554,154	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	532,600	499,928	1,602,679	9,521,426	611,418	8,521,709	(999,717)	-10.50%	GSST/Walking Iron River Bridge Improv	10,992,783	0
Licenses & Permits	344,998	336,602	352,043	275,250	284,545	293,750	18,500	6.72%	Hemlock Park Upgrades	66,190	0
Fees, Fines & Forfeitures	11,647	12,703	28,027	8,000	13,000	11,000	3,000	37.50%	Comprehensive Plan Upgrade	0	0
User Fees	260,260	269,449	298,508	266,850	271,739	285,845	18,995	7.12%	ADA Transition Plan Implementation	88,679	0
Intergovernmental	122,866	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	0	696	150	0	0	0	0	0.00%	White Mound Park Maint/ Storage Building	1,000,000	0
Miscellaneous	25,445	8,720	7,373	0	0	0	0	0.00%	Sauk County Park System Signage	20,000	0
Use of Fund Balance	0	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>2,851,970</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	1,148,130	1,200,511	1,257,437	1,533,771	1,528,221	1,629,465	95,694	6.24%			
Labor Benefits	362,211	410,970	391,754	491,499	481,436	498,381	6,882	1.40%			
Supplies & Services	829,261	948,580	2,183,507	2,632,461	2,397,602	1,707,718	(924,743)	-35.13%	2025 Total	13,764,633	35,000
Capital Outlay	83,384	137,066	245,310	17,314,412	0	13,764,633	(3,549,779)	-20.50%			
Addition to Fund Balance	428,984	0	632,086	0	0	0	0	0.00%			
<b>Total Expenses</b>	<b>2,851,970</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
									2027	1,578,000	65,000
									2028	186,000	70,000
									2029	133,000	70,000
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

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

### 2025 Highlights & Issues on the Horizon

The 2025 Budget considers: increased staffing costs, increased dam repair and/or replacement expenses, capital outlay items, and changes in anticipated grant and revenue amounts when compared to prior years.

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

Planning and parks staff worked to create a number of master plans to further develop County owned properties for residents and visitors.

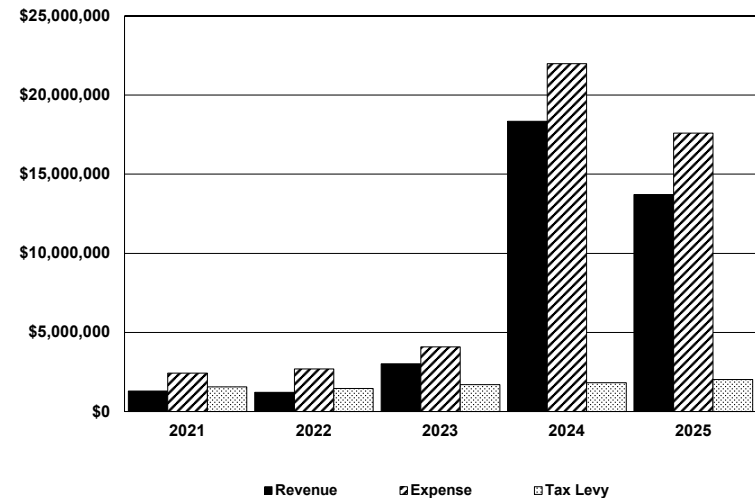
The Great Sauk Trail continues to connect to Devil's Lake State park, and ultimately the 400 Trail in the City of Reedsburg. The County is also finishing the engineering and permitting process with Dane County for the construction of the WI River Bridge. Both projects hope to begin construction in 2025.

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 with the position for a 4-5 year period.

Other issues on the Horizon include:

- Development of partnerships to reduce phosphorous in surface water (TMDL and MDV program)
- Ordinance Updates
- Well Water Monitoring - a collaborative effort with Public Health, UW Extension, UW Stevens Point.
- Delton Dam Repairs
- Comprehensive Planning Process - an updated plan is needed.
- Chapter 26 Implementation - regarding Agricultural Performance Standards and Manure Management
- Park Master Plan Updates and Implementation - Adoption set for 2025

### Revenue, Expense and Tax Levy



Fund: GENERAL FUND Department: LAND RESOURCES & ENVIRONMENT	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>10064 LAND RESOURCES &amp; ENVIRONMENT</b>									
411100 GENERAL PROPERTY TAXES	-1,554,154	-1,448,624	-1,702,669	-911,411	-1,822,821	-1,822,821	-1,822,821	-2,022,190	199,369
422160 HO-CHUNK GAMING GRANT	-31,425	-32,380	-32,380	-26,880	0	-26,880	0	-54,801	27,921
424299 AMERICAN RESCUE PLAN ACT	0	-122,361	-1,138,332	-757,028	-1,616,877	-1,691,877	0	-1,377,737	-314,140
424630 SNOWMOBILE TRAILS	-109,146	-51,859	-74,080	0	-1,071,490	-1,071,490	0	-821,490	-250,000
424632 ATV/UTV TRAILS	-820	0	-25,684	0	-649	-649	-649	-767	118
424700 LAKE MANAGEMENT -HLTHY LAKES	0	0	0	0	-25,000	-25,000	-25,000	-15,000	-10,000
424720 WI FUND SEPTIC SYSTEM	0	0	0	0	-8,000	-8,000	0	-8,000	0
424730 CO CONSERVATION AID	-1,866	-1,250	-2,245	0	-2,245	-2,245	-700	-2,245	0
424735 USDA COPPERATIVE AGREEMENT GR	0	0	0	0	-104,192	0	-76,284	-79,849	79,849
424750 LAND/WATER RESOURCE	-122,996	-67,529	-78,031	0	-142,700	-142,700	-142,700	-120,700	-22,000
424770 LAND CONSERVATION AID	-140,180	-172,634	-182,261	0	-176,278	-176,278	-176,278	-181,493	5,215
424785 PRODUCER LED GROUP	-65,077	-25,052	-25,008	0	-25,000	-25,000	-25,000	-25,000	0
424790 WILDLIFE DAMAGE PROGRAM	-20,404	0	-9,697	0	-20,017	-20,017	-20,017	-20,017	0
424842 DNR DAM REHABILITATION REIMB	0	0	0	0	-82,000	-82,000	0	-154,152	72,152
424851 NUTRIENT MNGMT FARMER ED GRNT	0	0	0	0	0	0	-21,500	-15,200	15,200
424854 OFF HWY MOTORCYCLE	0	-693	0	-532	-1,925	-1,925	-1,925	-1,500	-425
424860 PLANNING GRANTS	0	0	0	-2,500	-500,000	-500,000	-2,500	0	-500,000
424863 EDUCATION GRANTS	-250	0	-1,703	0	-18,000	-18,000	-20,500	-7,000	-11,000
424864 USDA COOP AGREEMENT	0	0	-2,686	0	0	-104,192	-71,000	0	-104,192
424880 CLEAN SWEEP	-27,124	-11,997	-11,730	0	-12,500	-12,500	-12,500	-19,085	6,585
425950 TRANSPORTATION GRANT	0	0	0	0	-5,587,673	-5,587,673	0	-5,587,673	0
441010 CONS COURT ORDERED FINES/FEES	-6,127	-7,703	-23,827	-9,391	-5,000	-5,000	-10,000	-8,000	3,000
441110 NON-PERMIT CONSTRUCT FINE	-5,300	-5,000	-4,200	-1,700	-3,000	-3,000	-3,000	-3,000	0
441300 COURT ORDERED RESTITUTION	-220	0	0	0	0	0	0	0	0
442500 GREAT SAUK ST TRAIL PERMITS	-10,863	-9,517	-10,511	-6,273	-8,000	-8,000	-8,000	-8,000	0
442600 EROSION CONTROL PERMITS	0	-400	-4,300	-2,500	-9,000	-9,000	-4,000	-6,000	-3,000
442700 STORMWATER MGNT PERMITS	0	0	0	0	-1,000	-1,000	0	-1,000	0
444100 LAND USE PERMITS	-104,765	-102,296	-126,317	-64,560	-90,000	-90,000	-100,000	-95,000	5,000
444130 SOIL TEST CERT FEES	-21,400	-18,500	-15,070	-7,850	-11,500	-11,500	-13,000	-13,000	1,500
444140 SANITARY PERMITS	-103,980	-95,655	-82,050	-51,040	-62,000	-62,000	-65,000	-70,000	8,000
444141 SANITARY SYSTEM REVIEW FEE	-9,630	-11,095	-12,590	-7,375	-8,000	-8,000	-12,000	-10,000	2,000
444150 SUBDIVISION PLAT REVIEW FEE	-750	-3,400	-350	-600	-1,000	-1,000	-600	-1,000	0
444160 GROUNDWATER PERMITS	-8,225	-6,150	-5,500	-2,025	-5,000	-5,000	-5,000	-5,000	0
444170 MANURE STORAGE PERMIT	-1,100	-900	-1,400	-1,100	-1,000	-1,000	-1,100	-1,000	0
444180 NONMETALIC MINING PERMITS	-34,700	-32,680	-35,865	0	-32,000	-32,000	-32,000	-32,000	0
444181 NONMETALLIC PLAN REVIEW	0	-115	0	-1,045	-1,000	-1,000	-1,045	-1,000	0
444185 CONDITIONAL USE PERMIT BUSINES	-11,250	-9,500	-4,450	-2,000	-10,000	-10,000	-5,000	-10,000	0
444186 CONDITIONAL USE EXCLUSIVE AG	-400	-200	-500	0	-500	-500	-300	-500	0
444200 FIRE SIGN FEES	-10,440	-13,215	-14,560	-6,915	-9,000	-9,000	-10,000	-12,000	3,000
444210 MAINTENANCE TRACKING FEE	0	0	-10	0	-100	-100	0	-100	0

<b>Fund: GENERAL 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: LAND RESOURCES &amp; ENVIRONMENT</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>10064 LAND RESOURCES &amp; ENVIRONMENT</b>									
444220 CERTIFIED SURVEY FEES	-13,095	-12,950	-15,330	-7,485	-8,000	-8,000	-10,000	-10,000	2,000
444240 REZONING HEARING PETITION	-1,250	-3,600	-2,750	-1,500	-2,500	-2,500	-2,500	-2,500	0
444242 PRD DEVELOP PLAN REVIEWS	-5,000	-5,750	-10,000	-4,500	-8,000	-8,000	-8,000	-8,000	0
444260 BOARD OF ADJUSTMENT FILING	-8,000	-10,680	-10,500	-3,000	-7,000	-7,000	-7,000	-7,000	0
444270 EDUCATION PROGRAM FEES	0	-1,000	0	0	-2,000	-2,000	0	-1,000	-1,000
445100 APPLICATION FEES	-150	0	0	0	-750	-750	0	-750	0
464350 CLEAN SWEEP FEES	-1,962	-2,218	-3,819	0	-7,000	-7,000	-4,000	-4,000	-3,000
467200 COUNTY PARK REVENUE	-84,093	-110,118	-110,100	-67,322	-80,000	-80,000	-100,000	-100,000	20,000
467250 PARKS ENTRANCE FEES	-115,817	-103,639	-122,956	-64,982	-120,000	-120,000	-120,000	-120,000	0
468200 SALE CONSERVATION MATERIAL	-13,312	-14,173	-18,841	-25,820	-25,000	-25,000	-14,866	-30,000	5,000
468205 BUILDING USE FEES	-7,933	-8,687	-7,249	-5,806	-5,000	-5,000	0	-6,000	1,000
468210 RENT OF TREE PLANTER	-563	-50	-150	0	-500	-500	-314	-500	0
468230 CREP (CONS RESV ENHANCE PROGR)	0	0	0	-1,430	0	0	-1,430	0	0
472490 LOCAL GOVT/AGENCY PAYMENTS	-72,978	0	-553,368	-390,848	-8,116,328	-8,116,328	0	-4,577,373	-3,538,955
472495 MULTI-DISCHARGE VARIANCE PROG	-47,975	-85,417	-133,114	-144,639	-22,951	-144,642	-144,642	-22,951	-121,691
472496 WATER QUALITY TRADING	-1,913	-5,522	-31,963	-556	-7,500	-7,500	-934	0	-7,500
474050 LANDFILL MONITORING CHARGES	0	0	-200	-300	0	0	0	0	0
483600 SALE OF COUNTY OWNED PROPERTY	-19,683	-8,590	-1,700	-500	0	0	0	0	0
484110 MISC PUBLIC CHARGES	-3,880	-5,081	-3,854	-3,309	-3,000	-3,000	0	-3,000	0
484160 MISCELLANEOUS REVENUES	-5,762	-130	-5,673	-39	0	0	0	0	0
484250 COUNTY FARM REVENUES	-46,012	-38,656	-50,370	-27,250	-49,250	-49,250	-45,995	-51,245	1,995
485010 DONATIONS & CONTRIBUTIONS	0	-696	-150	-75	0	0	0	0	0
493010 FUND BALANCE APPLIED	0	0	0	0	-482,695	-544,889	0	-1,368,502	823,613
493200 CONTINUING APPROP PRIOR YEAR	0	0	0	0	-703,141	-1,264,437	0	-496,877	-767,560
<b>TOTAL LAND RESOURCES &amp; ENVIRONMENT</b>	<b>-2,851,970</b>	<b>-2,667,663</b>	<b>-4,710,094</b>	<b>-2,612,083</b>	<b>-21,125,082</b>	<b>-21,972,143</b>	<b>-3,149,099</b>	<b>-17,600,197</b>	<b>-4,371,946</b>
<b>10064110 LRE ADMINISTRATION</b>									
511100 SALARIES PERMANENT REGULAR	1,093,759	1,190,588	1,250,690	718,048	1,524,462	1,524,462	1,519,491	1,619,530	95,068
511200 SALARIES-PERMANENT-OVERTIME	5	0	1,158	265	0	0	0	0	0
511900 LONGEVITY-FULL TIME	2,643	2,945	2,660	0	3,045	3,045	3,045	3,281	236
512100 WAGES-PART TIME	49,063	3,770	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	84,436	87,652	91,724	52,904	116,934	116,934	122,134	124,221	7,287
514200 RETIREMENT-COUNTY SHARE	71,761	75,323	81,595	47,709	101,877	101,877	106,567	109,067	7,190
514400 HEALTH INSURANCE COUNTY SHARE	188,619	231,014	208,340	111,140	255,726	255,726	234,978	248,294	-7,432
514500 LIFE INSURANCE COUNTY SHARE	166	202	216	95	169	169	169	235	66
514600 WORKERS COMPENSATION	17,027	16,923	9,879	7,777	16,398	16,398	17,193	16,142	-256
514800 UNEMPLOYMENT	0	-144	0	0	0	0	0	0	0
515800 PER DIEM COMMITTEE	1,425	2,775	1,950	600	4,000	4,000	4,000	4,308	308
519100 UNIFORM ALLOWANCE	75	433	980	358	1,000	1,000	421	1,000	0
520100 CONSULTANT AND CONTRACTUAL	64,540	68,820	51,681	18,922	91,200	75,959	31,128	91,250	15,291



<b>Fund: GENERAL 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: LAND RESOURCES &amp; ENVIRONMENT</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>Amended To</b>	<b>2025</b>
<b>10064110 LRE ADMINISTRATION</b>									
520900 CONTRACTED SERVICES	77,622	55,187	26,287	32,187	119,745	147,130	34,782	117,603	-29,527
520950 CONTRACTED SERVICES - SURVEYOR	0	0	0	0	0	0	0	75,000	75,000
521400 COURT REPORTER AND TRANSCRIBER	0	0	0	0	1,000	1,000	0	1,000	0
521900 OTHER PRO SRVCS-WISC FUND	0	0	0	0	8,000	8,000	0	8,000	0
522100 WATER TESTING	37,887	23,610	31,871	1,783	39,739	39,739	33,648	40,442	703
522110 WATER QUALITY TRADING	0	0	55,936	0	92,568	0	0	0	0
522500 TELEPHONE	9,054	9,926	9,721	3,309	9,000	9,000	7,791	10,402	1,402
522800 TRASH/SNOW REMOVAL/MOWING	3,063	4,112	2,635	467	4,000	4,000	2,210	4,000	0
522900 UTILITIES	9,013	9,374	10,605	2,643	10,000	10,000	7,298	11,000	1,000
523700 SNOWMOBILE TRAIL MAINTENANCE	101,288	55,284	105,689	31,225	71,490	75,451	75,451	68,936	-6,515
523701 ATV/UTV TRAIL MAINTENANCE	729	25,250	613	0	181	181	181	256	75
523702 OFF HWY MOTORCYCLE MAINT	0	647	406	0	989	989	989	479	-510
524400 PARK MAINTENANCE	37,263	56,608	46,009	18,646	54,000	74,619	54,000	61,000	-13,619
524600 FILING FEES	60	90	0	0	250	250	0	250	0
525000 FARM BLDG/PROPERTY REPAIRS	2,061	8,864	66,040	7,317	20,000	74,096	20,000	20,000	-54,096
525010 MAJOR REPAIRS	0	46,927	47,838	291,518	544,975	690,873	392,870	379,502	-311,371
525200 EQUIPMENT REPAIR	3,898	6,004	2,710	725	3,250	3,250	2,600	3,250	0
526100 OUTSIDE AGENCIES	0	0	0	0	0	0	650,000	0	0
530500 LICENSES AND PERMITS	764	520	520	550	520	520	550	550	30
531100 POSTAGE AND BOX RENT	11,766	13,660	9,951	4,518	14,000	14,000	9,997	14,000	0
531200 OFFICE SUPPLIES AND EXPENSE	5,473	10,093	4,321	2,884	19,500	19,500	7,788	12,500	-7,000
531400 SMALL EQUIPMENT	531	400	463	234	1,000	1,000	400	1,000	0
531800 MIS DEPARTMENT CHARGEBACKS	40,844	43,103	42,440	44,442	58,160	148,541	150,858	130,410	-18,131
532100 PUBLICATION OF LEGAL NOTICES	1,618	2,134	1,783	531	2,800	2,800	1,500	3,000	200
532200 SUBSCRIPTIONS	658	605	483	199	800	800	400	500	-300
532400 MEMBERSHIP DUES	4,162	5,833	5,159	4,941	8,100	8,100	5,200	8,100	0
532500 SEMINARS AND REGISTRATIONS	5,446	4,433	8,131	5,046	10,000	10,000	6,950	10,400	400
532800 TRAINING AND INSERVICE	548	0	127	0	0	0	0	0	0
533000 PESTICIDE/CLEAN SWEEP EXPENSES	48,178	45,232	60,073	3,508	57,000	57,000	57,000	57,000	0
533200 MILEAGE	586	1,092	1,783	1,007	3,250	3,250	1,200	3,250	0
533500 MEALS AND LODGING	0	110	1,713	1,925	6,000	6,000	2,600	4,300	-1,700
534700 FIELD SUPPLIES	1,043	7,195	5,387	133	11,000	11,000	5,200	18,000	7,000
534710 FIRE SIGNS	4,069	0	2,000	0	2,000	2,000	2,000	5,000	3,000
534800 EDUCATIONAL SUPPLIES	12,870	11,971	11,306	2,448	13,500	13,500	13,500	13,500	0
534900 PROJECT SUPPLIES	0	0	0	0	105,000	105,000	0	105,000	0
535000 REPAIRS AND MAINTENANCE	9,831	8,095	5,095	2,387	24,875	23,925	19,014	14,417	-9,508
535100 VEHICLE FUEL / OIL	20,851	24,393	25,662	9,694	21,000	21,000	21,000	21,000	0
535200 VEHICLE MAINTENANCE AND REPAIR	5,075	3,966	8,967	2,777	8,500	8,500	8,500	8,500	0
539100 OTHER SUPPLIES & EXPENSES	25,868	56,312	1,295,045	477,526	4,490	117,810	114,820	4,490	-113,320
539800 EQUIPMENT LEASE	0	0	4,000	0	5,000	5,000	4,000	5,000	0
539810 VEHICLE LEASE	0	0	0	9,968	25,000	25,000	14,066	22,513	-2,487

<b>Fund: GENERAL 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: LAND RESOURCES &amp; ENVIRONMENT</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>10064110 LRE ADMINISTRATION</b>									
551000 INSURANCE	9,037	7,081	7,853	7,179	7,500	7,500	7,500	7,500	0
551100 INSURANCE-BLDGS/CONTENTS/EXTEN	7	49	0	0	0	0	0	0	0
551200 INSURANCE-VEHICLE LIABILITY	4,551	4,290	4,085	4,569	4,300	4,300	4,300	4,300	0
551900 INSURANCE-GENERAL LIABILITY	361	281	0	0	250	250	0	250	0
573300 PRIZES AND AWARDS	256	1,001	275	1,178	1,000	1,000	1,178	1,000	0
579100 COST SHARING CONSERVATION	71,321	80,276	61,597	464	115,000	188,297	115,000	105,000	-83,297
579112 PRODUCER LED PRACTICES	30,627	25,052	25,007	7,704	25,000	25,000	25,000	25,000	0
579150 MULTI DISCHARGE VARIANCE PROGR	16,464	129,540	18,207	39,000	22,951	295,892	295,892	22,951	-272,941
579600 LAND/WATER RESOURCE MGMNT	122,726	67,559	78,091	0	121,200	121,200	121,200	120,700	-500
579800 NUTRIENT MANAGEMENT	0	0	0	12,031	21,500	21,500	21,500	15,200	-6,300
581900 CAPITAL OUTLAY	83,384	137,066	245,310	221,452	17,263,212	17,314,412	0	13,764,633	-3,549,779
<b>TOTAL LRE ADMINISTRATION</b>	<b>2,394,372</b>	<b>2,673,525</b>	<b>4,042,065</b>	<b>2,215,931</b>	<b>21,077,406</b>	<b>21,821,745</b>	<b>4,359,061</b>	<b>17,547,412</b>	<b>-4,274,333</b>
<b>10064673 BEAUTIFICATION</b>									
531100 POSTAGE AND BOX RENT	0	0	4	0	0	0	0	0	0
<b>TOTAL BEAUTIFICATION</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10064691 LAND/EASEMENT ACQUISITION</b>									
511100 SALARIES PERMANENT REGULAR	348	0	0	0	1,259	1,259	1,259	1,341	82
511900 LONGEVITY-FULL TIME	0	0	0	0	5	5	5	5	0
512100 WAGES-PART TIME	812	0	0	0	0	0	0	0	0
514100 FICA & MEDICARE TAX	88	0	0	0	97	97	97	103	6
514200 RETIREMENT-COUNTY SHARE	23	0	0	0	76	76	76	81	5
514400 HEALTH INSURANCE COUNTY SHARE	71	0	0	0	207	207	207	224	17
514500 LIFE INSURANCE COUNTY SHARE	0	0	0	0	15	15	15	0	-15
514600 WORKERS COMPENSATION	19	0	0	0	0	0	0	14	14
535900 MAINTENANCE/MONITORING	0	0	0	0	1,000	103,722	1,000	1,000	-102,722
<b>TOTAL LAND/EASEMENT ACQUISITION</b>	<b>1,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,659</b>	<b>105,381</b>	<b>2,659</b>	<b>2,768</b>	<b>-102,613</b>
<b>10064692 COUNTY TREE PROGRAM</b>									
534100 AG SUPPLIES	15,475	13,905	18,178	25,255	25,000	25,000	25,522	30,000	5,000
<b>TOTAL COUNTY TREE PROGRAM</b>	<b>15,475</b>	<b>13,905</b>	<b>18,178</b>	<b>25,255</b>	<b>25,000</b>	<b>25,000</b>	<b>25,522</b>	<b>30,000</b>	<b>5,000</b>
<b>10064696 WILDLIFE DAMAGE PROGRAM</b>									
520900 CONTRACTED SERVICES	11,776	9,697	17,761	2,586	20,017	20,017	20,017	20,017	0
<b>TOTAL WILDLIFE DAMAGE PROGRAM</b>	<b>11,776</b>	<b>9,697</b>	<b>17,761</b>	<b>2,586</b>	<b>20,017</b>	<b>20,017</b>	<b>20,017</b>	<b>20,017</b>	<b>0</b>
<b>TOTAL DEPARTMENT REVENUE</b>	<b>-2,851,970</b>	<b>-2,667,663</b>	<b>-4,710,094</b>	<b>-2,612,083</b>	<b>-21,125,082</b>	<b>-21,972,143</b>	<b>-3,149,099</b>	<b>-17,600,197</b>	<b>-4,371,946</b>

<b>Fund: GENERAL 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: LAND RESOURCES &amp; ENVIRONMENT</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>TOTAL DEPARTMENT EXPENSE</b>	<b>2,422,985</b>	<b>2,697,128</b>	<b>4,078,008</b>	<b>2,243,772</b>	<b>21,125,082</b>	<b>21,972,143</b>	<b>4,407,259</b>	<b>17,600,197</b>	<b>-4,371,946</b>
<b>-ADDITION TO / USE OF FUND BALANCE</b>	<b>-428,985</b>	<b>29,465</b>	<b>-632,086</b>	<b>-368,311</b>	<b>0</b>	<b>0</b>	<b>1,258,160</b>	<b>0</b>	

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## Fund Accounting

Sauk County organizes its finances on the basis of funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, equity, revenue, and expenditure or expense, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. All funds included in this document are appropriated. The basis of budgeting is the same as the basis of accounting used in Sauk County's audited financial statements.

**Measurement focus** - Time frame of measurement of financial success:

- Current financial resources - This measurement focus is short-term in nature, and generally considers a single year's activity. The focus is on spending and spendable resources.
- Economic resources - This measurement focus is long-term in nature, and generally considers the entire life cycle of the fund.
- No measurement focus - Financial success is not measured.

**Basis of accounting** - Rules under which transactions must be recorded:

- Modified accrual - Revenues recorded when both measurable and available (collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year, or 60 days). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, and compensated absences, which are recorded as a fund liability when expected to be paid with expendable available financial resources.
- Accrual - Revenues recognized when earned and expenses recorded when the liability is incurred or economic asset used.
- Cash - Revenues / expenses recorded only when cash is received or paid.

Governmental			Proprietary	
General	Special Revenue	Debt Service	Enterprise	Internal Service
General (Major)	Aging & Disability Resource Center	Debt Service (Major)	Health Care Center	Insurance
	CDBG-ED		Highway	Workers Compensation
	CDBG-Housing Rehab			
	Dog License			
	Drug Seizures			
	Human Services (Major)			
	Jail Assessment			
	Land Records Modernization			
	Landfill Remediation			

## Fund Types

**GOVERNMENTAL FUNDS** are governed by standards developed specifically for government activities. This is a category of funds through which most governmental functions are financed. Measurement focus: Current financial resources. Basis of accounting: Modified accrual. These funds are appropriated.

GENERAL FUND: The General Fund is the primary operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Major areas included are a) general County administration, b) the law enforcement, prosecutorial, adjudication and corrections function, c) public health, and d) planning, zoning and land conservation. This fund is considered a major fund for Governmental Accounting Standards Board Statement 34 (GASB 34) purposes.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects). Sauk County Special Revenue Funds are:

- Aging and Disability Resource Center - Accounts for funds used to provide a wide range of programming, advocacy, and access to services for the elderly and disabled.
- Community Development Block Grant – Economic Development (CDBG-ED) - Accounts for economic development revolving loans with an emphasis on job creation.
- CDBG-Housing Rehabilitation - Accounts for revolving loans extended to low-income homeowners for housing rehabilitation.
- Dog License - Accounts for retained dog license fees for animal care and shelter.
- Drug Seizures - Accounts for funds seized under certain federal and state statutes for drug prevention activities.
- Human Services (This fund is considered a major fund for GASB 34 purposes) -
- Jail Assessment - Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in maintaining the jail or providing educational and medical services to inmates.
- Land Records Modernization - Accounts for the portion of document filing fees collected under Wisconsin Statutes subsection 59.72(5)(b)3 for provision of land information data collection and retrieval.
- Landfill Remediation - Accounts for maintenance of the County's two closed landfill sites.

DEBT SERVICE FUNDS: Debt Service Funds are used to accumulate resources for the payment of general long-term debt principal, interest and related costs. Sauk County Fund: Debt Service (This fund is considered a major fund for GASB 34 purposes).

**PROPRIETARY FUNDS** are governed by accounting standards similar to those found in the private sector. This means that all assets and all liabilities (current or noncurrent) associated with an activity are included on its balance sheets. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Measurement focus: Economic resources. Basis of accounting: Accrual. These funds are appropriated.

ENTERPRISE FUNDS: Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Sauk County Enterprise Funds are:

- Health Care Center - accounts for operations of the County's health care facility.
- Highway - accounts for the maintenance and repair of infrastructure assets in the County.

INTERNAL SERVICE FUNDS: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments, agencies or governmental units on a cost-reimbursement basis. Sauk County Internal Service Funds are:

- Insurance - Accounts for funds used for payment of general liability deductibles and claims on a self-insured basis or for purchase of certain insurance coverage.
- Workers Compensation - Accounts for workers' compensation claims on a self-insured basis.

**FIDUCIARY FUNDS** are agency funds. Agency funds are 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Measurement focus: None. Basis of Accounting: Not applicable. These funds are not appropriated.

### Major and Non-Major Funds

Every fund is also classified as Major or Non-Major. A fund is considered major if it is the primary operating fund of the County, or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has three major funds: General, Human Services, and Debt Service. All other funds are considered non-major.

## Fund - Cross Reference Schedule

### Department to Generally Accepted Accounting Principles (GAAP) Budget

Department	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
<b>Debt Service</b> - used to accumulate resources for and the payment of general long-term debt principal, interest and related costs				
Debt Service	Debt Service *	Modified Accrual	Spending	Bond Indentures

<b>General Government</b> - revenues received and expenditures incurred to carry out the statutory duties of running the County				
Accounting	General	Modified Accrual	Spending	Annual Operating Budget
Administrator	General	Modified Accrual	Spending	Annual Operating Budget
Building Services	General	Modified Accrual	Spending	Annual Operating Budget
Corporation Counsel	General	Modified Accrual	Spending	Annual Operating Budget
County Board	General	Modified Accrual	Spending	Annual Operating Budget
County Clerk / Elections	General	Modified Accrual	Spending	Annual Operating Budget
Insurance Fund	Internal Service	Accrual	Economic Resources	Annual Operating Budget
Land Records Modernization	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Management Information Systems	General	Modified Accrual	Spending	Annual Operating Budget
Personnel	General	Modified Accrual	Spending	Annual Operating Budget
Register of Deeds	General	Modified Accrual	Spending	Annual Operating Budget
Surveyor****	General	Modified Accrual	Spending	Annual Operating Budget
Treasurer	General	Modified Accrual	Spending	Annual Operating Budget
Workers Compensation	Internal Service	Accrual	Economic Resources	Annual Operating Budget

<b>Justice &amp; Public Safety</b> - law enforcement, prosecution, adjudication, correction, detention, and emergency management activities				
Circuit Courts	General	Modified Accrual	Spending	Annual Operating Budget
Clerk of Courts	General	Modified Accrual	Spending	Annual Operating Budget
Coroner	General	Modified Accrual	Spending	Annual Operating Budget
Court Commissioner	General	Modified Accrual	Spending	Annual Operating Budget
District Attorney / Victim Witness	General	Modified Accrual	Spending	Annual Operating Budget
Drug Seizures	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Emergency Management	General	Modified Accrual	Spending	Annual Operating Budget
Jail Assessment	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Register in Probate	General	Modified Accrual	Spending	Annual Operating Budget
Sheriff	General	Modified Accrual	Spending	Annual Operating Budget

- \* The General, Human Services and Debt Service Funds are considered major funds for Governmental Accounting Standards Board Statement 34 purposes.
- \*\* The Justice, Diversion and Support, previously in General Government, merged into the Human Services Fund in 2023.
- \*\*\* The Environmental Health and Women, Infants, and Children Departments merged into the Public Health Department in 2023.
- \*\*\*\* The Surveyor merged into Land Resources and Environment in 2025.

**Basis of Budgeting and Accounting** - refers to the method by which revenues and expenses or expenditures are recognized. The basis of budget and accounting are the same as used in Sauk County's audited financial statements.

A **Measurement Focus** on current financial resources (or spending) means that current, available, spendable resources are primarily presented; while a measurement focus on economic resources means that net income and long-term financial position are primarily presented.

Department	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
<b>Public Works</b> - provision of services that benefit the general public at large				
Highway	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Landfill Remediation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget

<b>Health &amp; Human Services</b> - general and mental health, consumer protection, health inspections, animal and insect control, social services, income maintenance, elderly programs, nursing home, and health clinics				
Aging & Disability Resource Center	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Child Support	General	Modified Accrual	Spending	Annual Operating Budget
Dog License Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Health Care Center	Enterprise	Accrual	Economic Resources	Annual Operating Budget
Human Services **	Special Revenue *	Modified Accrual	Spending	Annual Operating Budget
Public Health ***	General	Modified Accrual	Spending	Annual Operating Budget
Veteran's Service	General	Modified Accrual	Spending	Annual Operating Budget

<b>Conservation, Development, Recreation &amp; Education</b> - conservation and development, forestry, conservation of natural resources, planning and zoning, recreation as provided by county parks, and educational opportunities				
Arts, Humanities, Historic Preserv	General	Modified Accrual	Spending	Annual Operating Budget
Baraboo Range Fund	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-ED Revolving Loans	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
CDBG-Housing Rehabilitation	Special Revenue	Modified Accrual	Spending	Annual Operating Budget
Extension Education	General	Modified Accrual	Spending	Annual Operating Budget
Land Resources & Environment****	General	Modified Accrual	Spending	Annual Operating Budget



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
<b>Total General Fund</b>	<b>44,341,408</b>	<b>46,230,865</b>	<b>50,301,202</b>	<b>52,925,254</b>	<b>60,588,569</b>	<b>55,015,497</b>	<b>41,253,246</b>	<b>19,387,064</b>	<b>73,270,813</b>	<b>-12,630,503</b>	<b>42,384,994</b>
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
<b>Total Special Revenue Funds</b>	<b>9,291,313</b>	<b>9,121,447</b>	<b>8,623,185</b>	<b>9,333,948</b>	<b>9,012,514</b>	<b>8,996,528</b>	<b>31,932,334</b>	<b>10,912,124</b>	<b>43,202,690</b>	<b>-358,232</b>	<b>8,638,296</b>
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
<b>Total Enterprise Funds</b>	<b>21,811,311</b>	<b>22,786,440</b>	<b>24,340,421</b>	<b>25,799,371</b>	<b>29,415,577</b>	<b>28,562,129</b>	<b>20,603,903</b>	<b>5,098,504</b>	<b>29,023,857</b>	<b>-3,321,450</b>	<b>25,240,679</b>
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
<b>Total Internal Service Funds</b>	<b>982,871</b>	<b>980,320</b>	<b>1,175,553</b>	<b>1,409,903</b>	<b>1,048,546</b>	<b>1,015,405</b>	<b>589,905</b>	<b>0</b>	<b>571,418</b>	<b>18,487</b>	<b>1,033,892</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>77,194,190</b>	<b>79,495,338</b>	<b>84,440,361</b>	<b>89,468,476</b>	<b>100,065,206</b>	<b>93,589,559</b>	<b>94,379,388</b>	<b>35,397,692</b>	<b>146,068,778</b>	<b>-16,291,698</b>	<b>77,297,861</b>

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 Facility Renovations	Non-Recurring/Capital	2,633,459
Use fund balance for Upgrade Building Controls - Courthouse	Non-Recurring/Capital	1,475,000
Use fund balance for Law Enforcement (LEC) roof replacement	Non-Recurring/Capital	724,080
Use carryforward for energy cost saving measures	Non-Recurring/Capital	692,719
Use fund balance for communications upgrades battery & radio equipment at towers	Non-Recurring/Capital	632,124
Use carryforward for communications upgrades	Non-Recurring/Capital	495,897
Use carryforward for Law Enforcement (LEC) roof replacement	Non-Recurring/Capital	178,445
Use carryforward for elevator upgrades	Non-Recurring/Capital	110,000
Use carryforward for elevator - Courthouse	Non-Recurring/Capital	66,580
Use carryforward for courtroom video arraignment	Non-Recurring/Capital	59,832
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 re-gasket, check bearings on chillers	Non-Recurring/Capital	29,316
Use carryforward for West Square Building (WSB) carpet replacement	Non-Recurring/Capital	27,300
		<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 carryforward for Environmental Health DATCP	Continuing Programs	137,708
Use opiod fund balance for opioid program	Continuing Programs	108,738
Use carryforward for immunization program	Continuing Programs	35,000
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 Health - Emergency Preparedness	Continuing Programs	20,000
Use carryforward for Environmental Health Human Health Hazards Program	Continuing Programs	20,000
Use carryforward for public information, communications and outreach	Continuing Programs	17,500
Use carryforward for Community Health Improvement Plan (CHIP/CHA)	Continuing Programs	15,000
Use carryforward IM Outreach	Continuing Programs	7,500
Use carryforward for Maternal Child Health program	Continuing Programs	5,000
Use carryforward for Women Infants & Children program	Continuing Programs	5,000
Use carryforward for Keeping Kids Alive program	Continuing Programs	2,500
Use carryforward for Drug Free Communities Program	Continuing Programs	2,500
Use carryforward for Environmental Health Tattoo Program	Continuing Programs	1,662
		<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 Great Sauk State Trail development	Continuing Programs	211,981
Use fund balance for Dam Maintenance - Delton	Continuing Programs	154,152
Use fund balance for County Farm master plan	Non-Recurring/Capital	100,000
Use carryforward for County comprehensive plan	Continuing Programs	90,000
Use carryforward balance for dam repairs	Continuing Programs	55,008
Use fund balance for Lake Management program	Continuing Programs	50,000
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 carryforward for Lake Management program	Continuing Programs	41,250
Use fund balance for Sauk County Park system signage	Non-Recurring/Capital	20,000
Use carryforward balance for Hemlock Dam	Non-Recurring/Capital	16,190
Use carryforward balance for dam inspection and maintenance	Non-Recurring/Capital	14,417
Use carryforward for leased vehicles	Continuing Programs	10,934
Use carryforward for White Mound forest management plan	Non-Recurring/Capital	10,000
Use carryforward balance for Baraboo Range Monitoring	Continuing Programs	2,768
		<u>1,865,379</u>

General Fund Continued		
<b>General-Non Departmental</b>		
Use of fund balance for vacancy factor	Vacancy & Turnover	2,000,000
Use of fund balance for UW Platteville Baraboo Sauk County campus projects	Non-Recurring/Capital	390,000
Use of fund balance for contingency fund	Contingency Fund	350,000
		<u>2,740,000</u>
	<b>General Fund Total</b>	<u>12,630,503</u>
<b>Other Funds</b>		
<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 of fund balance for vacancy factor	Vacancy & Turnover	1,100,000
Use fund balance for outlay	Non-Recurring/Capital	686,590
Use fund balance for depreciation	Non-Recurring/Capital	534,860
		<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 of opioid fund balance for Child Protective Services 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>3,679,682</u>
	<b>Grand Total Use of Fund Balances</b>	<u>16,310,185</u>

	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.

**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

**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.

Sauk County 2025 Admin 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 Admin	% Change 2024 Amended to 2025 Admin		
	<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>
103	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
108	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
251	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
351	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
115	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
356	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,695	23,695
141	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
267	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
180	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
0	Class & Compensation Implementation	0	0	0	0	0	0	0	0	0	1,500,000	0	--		In General Fund Total
186	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
141	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--		In General Fund Total
192	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
124	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
130	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
132	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
196	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
202	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
272	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
208	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
210	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
358	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
139	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
277	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
236	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
298	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
143	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
216	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
145	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
366	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
246	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
141	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
150	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
157	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 Admin 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 Admin	% Change 2024 Amended to 2025 Admin		
158	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	
141	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%	In General Fund Total	
319	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	
218	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	
165	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	
223	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	
169	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
142	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	
157	Outside Agencies	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	
171	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	
141	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	
141	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	
341	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	
141	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	
176	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--		509,225
<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>146,068,778</b>									

	2024 Amended	2025 Admin	\$ 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 Admin 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 Admin	2024 Amended to 2025 Admin	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>
223	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
298	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
236	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
142	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
115	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
366	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
319	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
150	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
141	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
142	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
251	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
103	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
180	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
277	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
158	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
202	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
145	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
124	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
341	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
186	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
358	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
132	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
108	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
196	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
218	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
130	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
210	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
267	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
192	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
157	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
141	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
141	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
351	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
141	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
141	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%		In General Fund Total
176	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--	509,225	509,225
141	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
141	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--		In General Fund Total



## Sauk County 2025 Admin 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 Admin	2024 Amended to 2025 Admin	Beginning 2025	End 2025
216	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
143	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
246	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
272	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
356	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	23,695	23,695
208	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
169	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
0	Class & Compensation Implementation	0	0	0	0	0	0	0	0	0	1,500,000	0	--	In General Fund Total	
165	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	
171	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	
139	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 Admin	\$ 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 Admin 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 Admin	% Change 2024 Amended to 2025 Admin		
	<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>
298	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
236	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
223	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	
277	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
319	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	
366	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	
251	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
142	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
115	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	
150	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	
186	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	
141	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	
267	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	
142	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	
180	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	
108	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	
103	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	
124	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	
145	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
202	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	
158	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	
341	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	
176	Workers Compensation	0	496,418	0	496,418	496,418	0	0	496,418	0	0	0	--	509,225	509,225
132	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	
171	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	
358	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	
141	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
165	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	
210	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	
196	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	
141	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	
218	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	
192	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	
130	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	
157	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	
246	Landfill Remediation	0	43,000	75,925	118,925	118,925	0	0	118,925	0	0	0	--	4,963,794	4,887,869
216	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	-10,754	-10,754
143	Insurance	0	93,487	0	93,487	75,000	0	18,487	93,487	0	0	0	--	506,180	524,667
141	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	
141	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	
272	Dog License Fund	0	25,903	0	25,903	25,903	0	0	25,903	0	0	0	--	-1,225	-1,225
351	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 Admin 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 Admin	% Change 2024 Amended to 2025 Admin	Fund Balance Beginning 2025	Fund Balance End 2025
356	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
208	Drug Seizures Fund	0	13,840	0	13,840	13,840	0	0	13,840	0	0	0	--	118,356	118,356
141	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	
139	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
141	Pink Lady Rail Transit Commission	750	0	0	750	750	0	0	750	0	750	750	100.00%	In General Fund Total	
169	Surveyor (to LRE)	0	0	0	0	0	0	to LRE	0	73,265	73,698	(73,265)	-100.00%	In General Fund Total	
0	Class & Compensation Implementation	0	0	0	0	0	0	0	0	0	1,500,000	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 Admin	\$ 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%

## 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 x \$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.

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