2021
Sauk County, Wisconsin
Proposed Budget

Sauk County 2021 Finance Committee Budget
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To the Honorable Sauk County Board: We are pleased to present the 2021 Sauk County Preliminary Budget.

This preliminary budget, which was approved the by Finance Committee on October 7, increases the overall tax levy by $529,461. This represents a 1.67 percent increase over the levy needed support the 2020 budget. The levy rate decreases by $0.12 to $4.33. The tax levy, levy rate and equalized value are shown in Figure 1 below and are compared to the 2020 figures. The budget utilizes all of the levy cap available under state law.

Figure 1. Comparative Tax Levy and Equalized Value Information

	2020 Budget	2021 Budget	Dollar Change	Percent Change
Levy Amount	$31,730,876	$32,260,337	$529,461	1.67%
Levy Rate	$4.44	$4.33	-$0.12	-2.64%
Equalized Value	$7,141,653,900	$7,457,984,600	$316,330,700	4.43%

Each annual budget, whether by design or circumstances, is developed around major themes. The themes that shaped the 2021 preliminary budget represent both types and are set forth below.

2021 Budget Themes

Impact of COVID-19 health pandemic
The unprecedented COVID-19 health pandemic continues to have a significant impact on County operations and finances.

Sales tax revenues

When the COVID-19 pandemic began to unfold in our County in March and "Safer at Home" orders were issued by the State, it soon became apparent that sales tax revenues would be significantly impacted. Sauk County was particularly vulnerable to this loss of sales tax revenue due to the tourism and hospitability industries playing such a significant role here. Initial projections by the Wisconsin County's Association's *Forward Analytics* division projected up to a $2 million shortfall in 2020 sales tax revenues for Sauk County. In response to that anticipated loss of revenue, a budget amendment was prepared, with the cooperation of the County's department heads and elected officials, that reduced spending and recognized other enhanced revenues for the balance of the year by $2 million. This exercise was actually the informal start of the 2021 budget planning process as it identified areas of the budget that were sensitive to the pandemic and underscored the need for fiscal restraint in the upcoming year.

With the lifting of COVID restrictions, the County's sales tax picture appears to be improving. Where the final figure will land in 2021, however, is a major assumption underlying this budget and is covered in more detail below.

Impacts on services

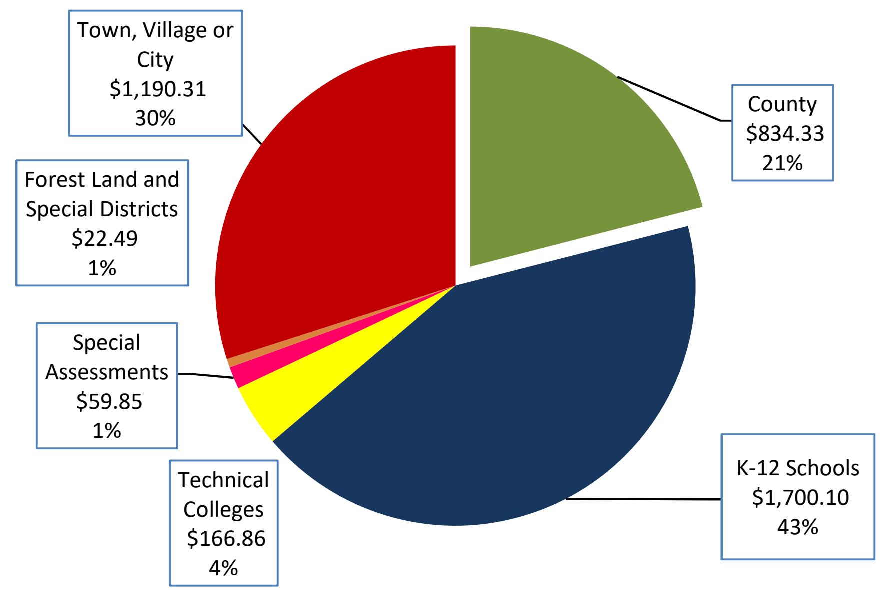
The pandemic has had short-term impacts and will have potential long-term implications on the delivery of County services. As an overall theme, the pandemic has added a significant element of unpredictability to our budget planning process. While the demands for services have increased dramatically in some areas, such as public health, activities in other operations, such as jury trials came to a halt during the pandemic. To date, a significant amount of funding has been available from the state and federal governments to offset increased costs. This budget represents our best assumptions in terms of costs that departments will incur and revenues that they will receive next year. The Board needs to be aware, however, that a reimposition of Safer at Home orders or the elimination of public health grant funding will require immediate action in terms of budget amendments next year. I suggest following the process that was established this past summer; identify costs that can be cut and purchases that can be deferred and amend the budget.

The Ability of Taxpayers to Pay

While County government has suffered the loss of sales tax revenue, too many taxpayers have suffered a far more personal loss, namely loss of their jobs. Sauk County did what it could, in light of our own budget issues, to provide relief for taxpayers. These efforts involved providing forbearance to County revolving loan recipients, providing grants to local chambers of commerce and deferring the collection of property taxes to the maximum extent allowed by State law.

While the employment picture has improved since the height of the Safer at Home order, the County needs to be cognizant that many taxpayers are still experiencing financial distress. I believe the requests of County departments reflected this concern. As you consider this budget, keep in mind, as well, that County property taxes are not the only taxes that will be on the bill that taxpayers receive in December. The Sauk County Board does not control the budgets of these other units of government. Figure 2 shows the relative size of the County tax burden compared to other local governments.

Figure 2. Allocation of Total Sauk County Property Tax Bill by Taxing District
Total average tax bill on a property of $196,100: $3,973.94
(Using 2020 data)



A New Budget Process

In June, the County Board created the position of County Administrator to replace the old Administrative Coordinator model of organization and began recruiting qualified candidates. There are significant statutory differences between the positions of Administrator and Administrative Coordinator. One of the responsibilities of the County Administrator is to prepare the annual budget in a manner that is compliant with State law. Realizing that the new Administrator would not be on board until after the 2021 budget was well on its way to adoption, the Finance Committee modified its process to provide for a transition between the two models. The Interim Administrative Coordinator and Finance Director were directed to present a budget that was compliant with State law. The Finance and Personnel & Insurance Committees retained their roles of approving the creation and elimination of positions, as well as position reclassification requests. The Finance Committee retained its role of approving the requests of outside agencies for county funding.

Impacts of the State Levy Cap:

Until State law is modified, the statutory levy cap will continue to play a significant role in the County's budget. The "cap" limits property tax growth by the percent of "net new construction" that takes place in the County or zero percent, whichever is greater. Net new construction in our County increased by only 1.334 percent in 2021. This provided $465,987 of increased room under our levy cap. While this is a significant amount of money to an individual, in the context of a $106.5 million expense budget, it does not cover increased operating expenses that rise annually due to inflation, such as the cost of labor, utilities, fuel and contracted services. The State's model for County government is, ultimately, not sustainable, but it is the law. Sauk County's best strategy is to be proactive and carefully consider any new programs or positions that will require the use of levy dollars in future budgets.

The 2021 Budget Process to Date

A significant amount of work has gone into the Preliminary Budget up to this point. Beginning in spring, County departments reviewed their anticipated expenses and revenues for the upcoming year in planning at the staff level. These budgets were developed and, in many cases shared with oversight committees. The deadlines for departments to submit their budgets to the Finance Director was August 3. While these requests were being compiled, the Finance Committee established the transitional budget process described above. The Finance and Personnel & Insurance Committees made decisions regarding positions to be included in the budget. The Interim Administrative Coordinator and Finance Director met with all the departments, incorporated the input of the Finance and Personnel & Insurance Committees and, on September 22 released a budget that was compliant with the statutory levy limit.

The Interim Administrative Coordinator and Finance Director made a number of key assumptions which included anticipated sales tax revenues, a position vacancy factor and cost of living increase for employees. The Interim Administrative Coordinator's budget estimated 2021 sales tax revenues of $8.4 million. It recommended utilizing $500,000 in fund balance and outlined spending reductions of $723,298. The Finance Committee met with each department as well as outside agencies that were requesting County funding.

Between the time that the Interim Administrative Coordinator's budget was released and initial review by the Finance Committee, *Forward Analytics* published a new estimate of Sauk County sales tax revenues. Its "low" estimate projected 2021 revenues of $9.1 million. The Finance Committee utilized the *Forward Analytics* estimate and, with the encouragement of the Interim Administrative Coordinator, removed the $500,000 of fund balance use. The Committee also chose to restore approximately $224,000 in cuts that the Administrative Coordinator had proposed. Some significant restorations included retaining outside Corporation Counsel rather than pursing an "in-house" model (an increase of $100,000); funding a prosecutor in the District Attorney's Office (a $45,000 increase) and including fund balance in the budget to study the issue of providing better mental health services to our veterans.

As you consider this Preliminary Budget, remember that the annual budget serves a number of important functions. It is:

1. **A Policy Document** – reflective of constituencies' desired type and level of service that encompasses the unique flavor of Sauk County.
2. **An Operations Guide** – providing direction on policy implementation in a detailed form.
3. **A Planning Document** – embodying the mission, vision and goals of Sauk County government, incorporating the strategic plan.
4. **A Communications Device** – providing transparency, accountability and information.

The Preliminary Budget aligns with the County's top strategic issues in the manner set forth below. These issues reflect the biennial policy priorities of the Board that were developed during the spring of 2019.

Top Strategic Issues (SI) for 2019-2021

Strategic Issue
General Government
1. Placemaking and economic development
2. Broadband
3. Criminal Justice Coordinating Council and stepping up initiative
4. Energy savings and lower carbon footprint
5. Cooperation
Conservation, Development, Recreation, Culture, and Education
6. Groundwater study
7. Comprehensive Plan Update
8. Great Sauk State Trail completion
9. Protect air, water, and land
10. Comprehensive Outdoor Recreation Plan
11. Solar Sauk County / more solar initiatives
Health and Human Services
12. Commitment to Health Care Center
13. Peer learning groups
14. Visiting nurses / home health care / isolated individuals
15. Medical assisted treatment program
16. Comprehensive community services

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

2021 Budget Highlights

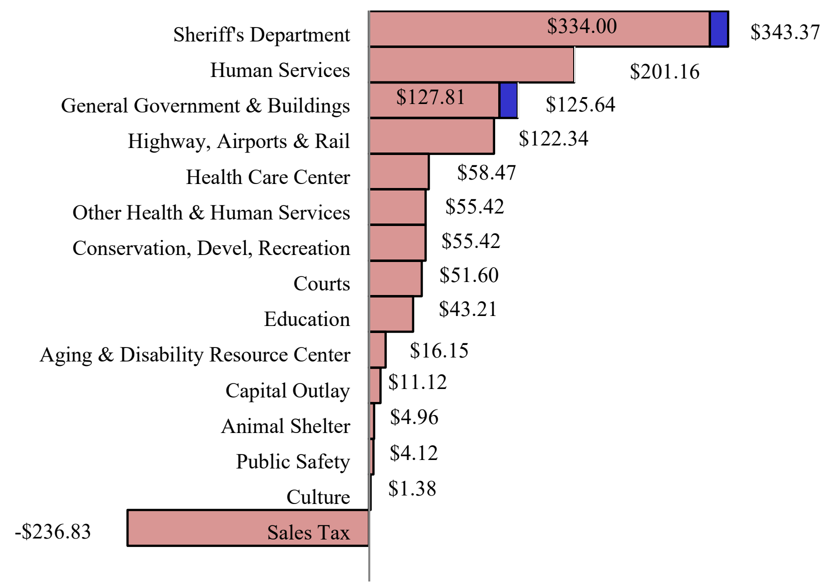
- The budget includes increased funding for County airports. The increase was caused by the withdrawal of Iowa County from ownership of the Tri-County Airport as well as funding of a study for the Baraboo-Dells Airport. Total airport funding in this budget is: $24,000. (SI 1, 18)
- The budget includes funding, from general fund balance of $80,000 to study how the County can better provide for the mental health of our veterans and implement the appropriate solution. (SI 16)
- The budget includes money for the Great Sauk State Trail expansion, including the "wye" and Wisconsin River bridge planning, from general fund balance of $655,000. (SI 8, 21)
- The Highway Department budget includes $1.5 million for further design of a replacement shop and office building. (SI 17, 19)
- Sauk County is funding 11 outside agency requests for a total of $161,900. (SI 5)
- The budget provides funding for a prosecutor in the District Attorney's Office in the amount of $45,000, effective roughly July 1, 2021. Since the State of Wisconsin does not provide adequate funding to support the office, the Finance Committee deems the continued prosecution of crimes to be a public safety priority.

Conclusion

The mission of Sauk County government is, "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."

Notwithstanding the foregoing mission statement, given the state-mandated budget cap, budgeting at the county level is a zero-sum game. Keep this in mind as you consider modifications to this budget prior to adoption. To add resources to one department you will need to remove them from another. Revisiting the hypothetical tax bill shown earlier in Figure 2, this budget allocates levy dollars among the departments as shown in Figure 3.

Figure 3: Allocation of Sauk County's Portion of the Property Tax



Sauk County is fortunate to be in a strong fiscal position which has permitted it to weather the pandemic "storm" thus far. This budget represents the best efforts of staff and the Finance Committee to maintain excellent services in the face of an unpredictable future.

SAUK COUNTY WISCONSIN ESTD 1844

ACCOUNTING DEPARTMENT

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To: County Board Members
Date: October 20, 2020
About: 2021 Budget - County Board October Presentation

As you begin your review of the 2021 budget in its entirety, please keep in mind the attached guidance that the County Board (mission and vision) and Finance Committee (policies, priorities and definitions) have adopted. This overarching guidance is meant to focus decision-making on the larger goals of Sauk County, rather than the narrower scope of each department. With the realities of the current economy, as well as tight levy limits, consideration of these concepts was integral to the Finance Committee's reviews.

Levy Limits

The majority of the levy will be able to increase by the greater of 0.00% or the percent of net new construction (1.334% for the 2021 budget), plus adjustments for tax incremental financing districts and personal property aid, for a total allowed increase of $465,987. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised, providing an additional $63,474. There was no carryover of prior year levy capacity.

How to Read This Book

The first group of introductory pages are summaries of the budget recommendation made by the Finance Committee. Your budget book is then sorted by the functional areas in which the County provides services. **The detailed pages are the budgets include all of the Finance Committee's recommendations**.

The original budgets as presented by oversight committees, including line items, can be found on the County's website at https://www.co.sauk.wi.us/accounting/2021-budget-process-and-documents.

The recommended changes from the original requests made by Interim Administrative Coordinator Bretl and the Finance Committee are:

Sauk County 2021 Budget Property Tax Levy		Total Tax Levy	Total Tax Levy
	2020 Paid 2021 Levy Requested - 2021 Budget Requests Over or (Under) Limit	36,258,834 3,998,497	36,258,834 3,998,497
		Administrative Coordinator Adjustments 9-22-2020 Tax Levy Impact	Finance Adjustments 10-07-2020 Tax Levy Impact
	Sales tax - More optimistic view on sales tax recovery. Finance 9-3-2020 cut of 30%= -2,966,700 to 6,922,300 (included in original budget request). Admin recom cut= -1,489,000 to 8,400,000. Finance final decision is WCA's 9-24-2020 lowest estimate = $9,141,000.	(1,479,100)	(2,218,700)
	Sales tax - Use general fund balance to soften sales tax loss	(500,000)	-
	Sales tax - Force misc amount to adjust sales tax estimate	-	(16,420)
	Cost-of-living-adjustment (COLA) wage increase of 1.5% reduced to 1.25%	(79,600)	(79,600)
	Allow misc adjustments for COLA of 1.50% to 1.25% to adjust sales tax estimate	-	-
	Vacancy Factor - Use 2.0% centrally (excluding HCC)	(900,000)	(900,000)
	Contingency Fund - Increase with levy funds for misc adjustments	22,980	-
	Contingency Fund - Add $80,000 from general fund balance		-
	Administrator - Economic development program funds added	-	24,000
	Administrator - Increase wages and benefits based on negotiated salary	-	25,649
	AHHP - Scale back program (probably means loss of $7,750 matching grant, so loss of $27,750 expenditure)	(20,000)	-
	Building Services - Communications project - Use general fund balance for project costs in excess of annual $50,000 of levy	(100,000)	(100,000)
	Building Services - Defer carpet replacement at Law Enforcement Center	(50,000)	(50,000)
	Building Services - Tuckpointing - Defer project		(30,000)
	Building Services - Tuckpointing - Defer project or fund with general fund balance	(30,000)	N/A
	Building Services - Vehicle - Defer purchase		(42,500)
	Building Services - Vehicle - Defer purchase or fund with general fund balance	(42,500)	N/A
	Corporation Counsel - Additional funding for counsel outside the von Briesen & Roper retainer	-	24,000
	Corporation Counsel - Additional funding for hybrid von Briesen & Roper retainer and staff model: Not fill Corporation Counsel with staff -132,109 Reclassify Principal Asst Corp Counsel to Asst Corp Counsel -1,922 Contract with outside counsel +208,805	-	74,774
	Corporation Counsel - Eliminate vacant Paralegal position	(74,774)	(74,774)
	County Clerk - Scale back new contract with Municode to manage ordinances	(8,500)	(8,500)
	District Attorney - Do not fund state Assistant District Attorney with County funding	(45,000)	-
	Highway - Increase in general transportation aids anticipated	(75,000)	(15,000)
	Human Services - Department discretion of levy reduction - Increase state known revenues	(201,499)	(201,499)
	LRE - Defer extended cab compact truck for Parks or fund with general fund balance	(30,000)	-
	LRE - Defer replacement of 2012 truck		(25,000)
	LRE - Defer replacement of 2012 truck or fund with general fund balance	(25,000)	N/A
	LRE - Reduce number of clean sweep events from 2 to 1, but retain $1,000 for electronics disposal event(s)	(40,000)	(39,000)
	Outside Agencies/Community Chest - Scale back funding from $269,950 to $161,900		(108,050)
	Outside Agencies/Community Chest - Scale back funding from $269,950 to $185,000	(84,950)	N/A
	Public Health - Fiscal Analyst reclass approved, but not to the level of Operations Manager as requested	(15,000)	(15,000)
	Register of Deeds - Add to transfer tax revenue	(40,000)	(40,000)
	Sheriff - Decrease Humane Society/Animal Shelter	(9,041)	(9,041)
	Sheriff - Department discretion of levy reduction - clerk vacant position not refilled	(64,000)	(64,000)
	Sheriff - Department discretion of levy reduction - crime prevention	(2,000)	(2,000)
	Sheriff - Department discretion of levy reduction - prisoner programs	(5,000)	(5,000)
	Tri-County Airport - New ownership allocation between Sauk and Richland Counties. Adjust Sauk's share to 74.5%, or $49,412	-	(2,323)
	Veterans Service - Buyout care of veterans graves with general fund balance $53,500	-	-
	Veterans Service - Do not create Readjustment Counselor new position. Pursue enhanced partnerships with the Wisconsin Dept of Veterans Affairs first. Also add $80,000 to contingency fund funded by general fund balance for possible mid-year adjustment related to Vets.	(100,513)	(100,513)
	Total Adjustments	(3,998,497)	(3,998,497)
	2020 Paid 2021 Levy with Adjustments - 2021 Budget	**32,260,337**	**32,260,337**
Compare to Limits	2020 Paid 2021 Levy Limits - 2021 Budget Over or (Under) Limit	32,260,337 0	32,260,337 0
Compare to Prior Year	2019 Paid 2020 Actual Levy - 2020 Budget	31,730,876	31,730,876
	Dollar increase or (decrease) from 2020 budget levy to 2021 requested	529,461	529,461
	Percent increase or (decrease) from 2020 budget levy to 2021 requested	1.67%	1.67%

Sauk County's Vision Statement

Where the County would ideally like to be, defines guiding principles, values, and the long range result of work

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

Sauk County's Mission Statement

Defines the major reasons for the existence of the Sauk County government

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

Budget Priorities

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

Priority 1 - Cross Sectional Analysis of County Operations

Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

Budget Policies

Overarching courses of action to prudently guide budget decisions

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Policies with Current Examples

Examples of How the Budget Priorities Affect Real Decisions

Priority 1 - Cross Sectional Analysis of County Operations

- Criminal Justice Coordinating unites the efforts of multiple departments
- Health Care Center prepares meals for ADRC home delivery and dining sites
- Continuum of Care work supports the goals of multiple departments

Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

- Great Sauk State Trail development with the Ho-Chunk Nation, Dane County, Villages of Prairie du Sac and Sauk City, Town of Prairie du Sac, Sauk Prairie Conservation Alliance, and Friends of the Great Sauk State Trail
- Shared information technology services with the City of Baraboo
- Joint ownership of the UW-Platteville Baraboo/Sauk County campus with the City of Baraboo
- Restructure of Tri-County Airport ownership with Iowa and Richland Counties.

Examples of How the Budget Policies Affect Real Decisions

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

- Creation of Criminal Justice Coordinating
- Creation of Nurse Family Partnership
- Study of affordable, available housing in Sauk County

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.

- Proper debt load, balancing interest rates paid on debt (which defers and amplifies total project costs) versus interest rates earned on invested funds, and the use of reserves
- 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 (Space needs study and renovation $2,900,000; Building security $650,000; Great Sauk State Trail "Wye" $400,000; Energy cost saving measures $335,000; roof replacement $300,000 and other items)
    - Start-up program costs (local revolving loan fund $162,953)
    - Contingency fund $350,000
    - Vacancy and turnover $825,000
    - General fund reserves are never used to fund ongoing operations

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.

- Study of affordable, available housing in Sauk County
- Study of expansion of the continuum of care campus, with options ranging from a community based residential facility to more specialized treatment facilities

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 funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve.

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.

- 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 and solar

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.

- Implementation of energy efficiency projects and solar
- Proper debt load, balancing interest rates paid on debt (which defers and amplifies total project costs) versus interest rates earned on invested funds, and the use of reserves

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.

- Commitment to maintaining approximately 6 to 10 miles of county highway each year utilizing tax levy and not debt issuance
- Maintenance of major facilities' infrastructure, such as roofs $300,000, tuckpointing and caulking $40,000.
- Proactive upgrade to computer systems to remain current with evolving technologies, such as communications infrastructure $359,350 and levying $30,000 per year for an expected major upgrade to the Sheriff's dispatch center and radios

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

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

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

- Data for departmental outputs and outcomes is being presented for longer periods of time.

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

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

FINANCE COMMITTEE

TO: Sauk County Board of Supervisors & Department Heads
FROM: Finance Committee
DATE: October 20, 2020
SUBJECT: 2021 Budget – Supervisory Amendments to the Budget

As part of the 2021 Budget development process, individual Supervisors may submit proposed amendments to the budget recommended by the Finance Committee. This process enables Supervisors to clearly explain, in writing, what their proposed amendment is and what their intended tax levy impact (increase or decrease) is on the 2021 Budget. Each proposed amendment should be sponsored by only one supervisor so the Open Meetings Law related to walking quorums is not violated.

Attached, for your use, is a copy of the 2021 Budget - Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form. This form can also be found on Sauk County's web site in Microsoft Word and pdf formats so that you can make your own copies.
https://www.co.sauk.wi.us/accounting under 2021 Budget Process and Documents

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

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

October 28, 2020	Supervisors prepare amendments and submit them to the Accounting Office. **Amendments are due to the Accounting Office October 28, 2020.**
Until November 2, 2020	County Administrator, Finance Director and Department Heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
November 4, 2020	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.
November 10, 2020	County Board adopts the 2021 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion to amend the Finance Committee's recommendation must be made during the November County Board session. Conversely, an amendment does not need to be submitted through this process in order to be considered.

Why has this form been developed?

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

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

What are appropriate and inappropriate amendments?

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

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

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

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

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

Sauk County
2021 Budget
Proposed Supervisor Amendment

By Supervisor: ________________________________ Amendment #: ________
(Amendment # assigned by staff)

To amend the 2021 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

Anticipated service changes (additions and/or reductions):

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

Department	**Program Area Description**	**Expenditure Increase or (Decrease)**	**Revenue Increase or (Decrease)**	**Other Sources Increase or (Decrease)**	**Net Tax Levy Increase or (Decrease)**
Total for Amendment					

Property Tax Levy By Function

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2021 Change from 2020 Amended Budget $	%
General Government	(2,393,441)	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,304,047)	(3,152,773)	151,274	4.58%
Justice & Public Safety	12,867,604	12,814,500	12,660,218	12,870,027	13,169,471	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	595,827	4.12%
Public Works	3,894,712	3,959,494	3,995,100	4,014,583	4,122,355	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	117,392	2.54%
Health & Human Services	11,198,771	11,132,627	10,640,054	11,331,521	11,323,136	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	156,804	1.33%
Culture	63,751	63,762	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	(16,500)	-23.66%
Recreation	151,918	159,323	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	--
Education	1,334,179	1,319,878	1,317,915	1,440,179	1,452,131	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	20,851	1.26%
Development	67,528	67,528	67,528	72,528	10,000	30,000	50,000	50,000	215,070	0	(215,070)	-100.00%
Conservation	611,756	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	80,553	5.58%
Capital Outlay	467,000	405,500	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	(361,670)	-45.68%
Debt Service	250,000	250,000	250,000	0	0	0	0	0	0	0	0	--
All Funds Total	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,730,876	32,260,337	529,461	1.67%

The general government function contains significant revenues that are not directly related to other functions, such as $9.157 million in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

The general government function also includes costs related to general building services, such as utilities and maintenance staff, for the Law Enforcement Center and Human Services in Reedsburg.

Building Services Budget - Law Enforcement Center Operations	710,203	688,587	644,981	672,412	685,614	686,370	694,711	702,377	710,729	643,530	(67,199)	-9.45%
Building Services Budget - Law Enforcement Center Capital	89,000	0	0	0	0	230,000	360,000	0	0	50,000	50,000	--
Building Services Budget - Human Services Reedsburg Operations	54,157	49,302	47,506	47,110	46,468	44,712	43,870	67,403	64,734	50,050	(14,684)	-22.68%

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

Property tax as levied	*28,531,297*	*28,531,297*	*28,854,774*	*29,878,110*	*30,183,042*	*30,351,664*	*30,969,018*	*31,162,356*	*31,730,876*	*32,260,337*
Adjustment for delinquent taxes	*(17,519)*	*227,333*	*(5,896)*	*84,201*	*44,599*	*(1,239)*	*(19,251)*	*(14,663)*	*TBD*	*TBD*
Property tax recognized	*28,513,778*	*28,758,630*	*28,848,878*	*29,962,311*	*30,227,641*	*30,350,425*	*30,949,767*	*31,147,693*	*31,730,876*	*32,260,337*

TBD - To be determined

Sauk County 2021 Finance Committee Budget (Alphabetical Order)

		Sources of Funds				Uses of Funds				Comparison to Previous Budgets					
See Page	Department Name	Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	$ Change 2020 Amended to 2021 Finance Committee	% Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**0**	**71,230,926**	**57,860,019**
34	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
38	Administrator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
108	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
182	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
33	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
44	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
185	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
187	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	49,232	49,232
68	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
114	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
156	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
161	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
68	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
210	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
49	Corporation Counsel	528,364	242,385	0	770,749	770,749	0	0	770,749	499,370	451,267	28,994	5.81%	In General Fund Total	
54	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
56	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
165	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
61	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
213	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
117	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
217	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
219	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
119	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
189	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
66	General Non-Departmental	(11,658,136)	10,758,636	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	7,872	0.07%	41,222,239	32,586,395
125	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
173	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
130	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
70	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
223	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
72	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
78	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
197	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
179	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
68	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
83	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
33	Outside Agencies	161,900	0	0	161,900	161,900	0	0	161,900	0	0	161,900	--	In General Fund Total	

Sauk County 2021 Finance Committee Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds: Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Uses of Funds: Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Comparison to Previous Budgets: 2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	$ Change 2020 Amended to 2021 Finance Committee	% Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
N/A	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
89	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
33	Pink Lady Rail Transit Commission (to Outsid	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
136	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
33	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
169	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
95	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
33	Sauk County Development Corporation (to Ou	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
33	Sauk Prairie Airport, Inc. (to Outside Agencie	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
225	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
98	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	
68	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
68	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
102	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
68	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
68	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
147	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
68	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
151	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
106	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**1.67%**	**71,230,926**	**57,860,019**

	2020 Amended	2021 Finance Committee	$ Change	% Change
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	$4.44	$4.33	-$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	$71,417	$74,580	$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	$1.89	$1.96		
Average residential property value	$188,600	$196,100	$7,500	3.98%
Average County tax on an average residential property	$837.96	$848.25	$10.29	1.23%

Sauk County 2021 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds: Tax Levy	Sources of Funds: Other Revenue	Sources of Funds: Use of Fund Balance	Sources of Funds: Total Sources	Uses of Funds: Non-Capital Expenditure	Uses of Funds: Capital Outlay	Uses of Funds: Addition to Fund Balance	Uses of Funds: Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	$ Change 2020 Amended to 2021 Finance Committee	% Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**1.67%**	**71,230,926**	**57,860,019**
225	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
130	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
173	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
44	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
197	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
83	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
136	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
68	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
68	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
125	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
68	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
34	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
108	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
213	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
89	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
49	Corporation Counsel	528,364	242,385	0	770,749	770,749	0	0	770,749	499,370	451,267	28,994	5.81%	In General Fund Total	
156	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
147	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
189	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
161	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
72	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
56	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
38	Administrator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
78	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
54	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
114	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
165	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
169	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
33	Outside Agencies	161,900	0	0	161,900	161,900	0	0	161,900	0	0	161,900	--	In General Fund Total	
219	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
210	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
98	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	
119	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
68	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
182	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
68	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
68	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
68	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
61	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
185	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
68	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
106	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533

Sauk County 2021 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds: Tax Levy	Sources of Funds: Other Revenue	Sources of Funds: Use of Fund Balance	Sources of Funds: Total Sources	Uses of Funds: Non-Capital Expenditure	Uses of Funds: Capital Outlay	Uses of Funds: Addition to Fund Balance	Uses of Funds: Total Uses	2020 Tax Levy (as amended)	2019 Tax Levy (as amended)	$ Change 2020 Amended to 2021 Finance Committee	% Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
151	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
179	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
223	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
70	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
187	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	49,232	49,232
117	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
217	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
33	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
N/A	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
33	Pink Lady Rail Transit Commission (to Outside	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
33	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
33	Sauk County Development Corporation (to Ou	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
33	Sauk Prairie Airport, Inc. (to Outside Agencies	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
102	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
95	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
66	General Non-Departmental	(11,658,136)	10,758,636	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	7,872	0.07%	41,222,239	32,586,395
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**1.67%**	**71,230,926**	**57,860,019**

	2020 Amended	2021 Finance Committee	$ Change	% Change
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	$4.44	$4.33	-$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	$71,417	$74,580	$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	$1.89	$1.96		
Average residential property value	$188,600	$196,100	$7,500	3.98%
Average County tax on an average residential property	$837.96	$848.25	$10.29	1.23%

Sauk County 2021 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds: Tax Levy	Sources of Funds: Other Revenue	Sources of Funds: Use of Fund Balance	Sources of Funds: Total Sources	Uses of Funds: Non-Capital Expenditure	Uses of Funds: Capital Outlay	Uses of Funds: Addition to Fund Balance	Uses of Funds: Total Uses	Comparison to Previous Budgets: 2020 Tax Levy (as amended)	Comparison to Previous Budgets: 2019 Tax Levy (as amended)	Comparison to Previous Budgets: $ Change 2020 Amended to 2021 Finance Committee	Comparison to Previous Budgets: % Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**1.67%**	**71,230,926**	**57,860,019**
130	Human Services	7,778,105	16,788,705	0	24,566,810	24,566,810	0	0	24,566,810	7,820,648	7,983,506	(42,543)	-0.54%	2,468,026	2,468,026
225	Sheriff	13,426,583	2,036,888	0	15,463,471	15,143,471	320,000	0	15,463,471	13,014,771	12,650,905	411,812	3.16%	In General Fund Total	
173	Highway	4,651,181	6,789,613	2,791,600	14,232,394	11,641,394	2,591,000	0	14,232,394	4,540,457	4,221,207	110,724	2.44%	15,228,262	12,436,662
125	Health Care Center	1,198,185	9,440,436	1,383,600	12,022,221	11,543,621	478,600	0	12,022,221	1,321,211	1,386,614	(123,026)	-9.31%	4,758,232	3,374,632
44	Building Services	1,728,497	675,393	6,003,963	8,407,853	2,323,890	6,083,963	0	8,407,853	2,022,312	2,165,603	(293,815)	-14.53%	In General Fund Total	
197	Land Resources & Environment (LRE)	1,554,154	1,022,084	1,147,607	3,723,845	3,565,845	158,000	0	3,723,845	1,482,101	1,128,574	72,053	4.86%	In General Fund Total	
83	Management Information Systems	1,512,406	1,385,444	0	2,897,850	2,370,188	527,662	0	2,897,850	1,658,854	1,454,203	(146,448)	-8.83%	In General Fund Total	
136	Public Health	1,454,218	1,197,436	0	2,651,654	2,651,654	0	0	2,651,654	1,310,121	1,162,065	144,097	11.00%	In General Fund Total	
108	Aging & Disability Resource Center	624,427	1,922,775	95,000	2,642,202	2,581,202	61,000	0	2,642,202	579,109	581,970	45,318	7.83%	1,096,527	1,001,527
61	Debt Service	0	1,475,399	386,601	1,862,000	1,862,000	0	0	1,862,000	0	0	0	--	386,601	0
68	Transfer Sales Tax to Debt Service	1,367,399	0	0	1,367,399	1,367,399	0	0	1,367,399	1,361,089	1,396,456	6,310	0.46%	In General Fund Total	
161	Clerk of Courts	354,066	971,130	0	1,325,196	1,325,196	0	0	1,325,196	321,363	339,268	32,703	10.18%	In General Fund Total	
68	Library Board	1,214,062	0	0	1,214,062	1,214,062	0	0	1,214,062	1,173,754	1,074,904	40,308	3.43%	In General Fund Total	
68	Transfer Sales Tax to HCC for Debt Pmt	1,062,548	0	0	1,062,548	1,062,548	0	0	1,062,548	1,033,810	1,134,741	28,738	2.78%	In General Fund Total	
114	Child Support	197,938	836,839	0	1,034,777	1,034,777	0	0	1,034,777	186,576	189,303	11,362	6.09%	In General Fund Total	
49	Corporation Counsel	528,364	242,385	0	770,749	770,749	0	0	770,749	499,370	451,267	28,994	5.81%	In General Fund Total	
213	District Attorney / Victim Witness	602,930	163,961	0	766,891	766,891	0	0	766,891	526,640	500,259	76,290	14.49%	In General Fund Total	
34	Accounting	754,087	3,998	0	758,085	758,085	0	0	758,085	723,103	708,695	30,984	4.28%	In General Fund Total	
156	Circuit Courts	518,192	220,012	0	738,204	738,204	0	0	738,204	499,550	469,957	18,642	3.73%	In General Fund Total	
119	Environmental Health	76,417	623,850	19,778	720,045	720,045	0	0	720,045	75,435	47,903	982	1.30%	In General Fund Total	
185	CDBG-ED Revolving Loans	0	695,000	0	695,000	0	695,000	0	695,000	0	0	0	--	0	0
72	Justice, Diversion, & Support	331,369	317,644	0	649,013	649,013	0	0	649,013	395,494	397,461	(64,125)	-16.21%	In General Fund Total	
89	Personnel	579,890	4,075	24,750	608,715	608,715	0	0	608,715	809,215	574,504	(229,325)	-28.34%	In General Fund Total	
102	Treasurer	(266,668)	856,365	0	589,697	589,697	0	0	589,697	(577,626)	(747,246)	310,958	53.83%	In General Fund Total	
78	Land Records Modernization	263,505	195,000	51,051	509,556	459,556	50,000	0	509,556	251,126	217,762	12,379	4.93%	199,952	148,901
147	Veterans Service	414,153	11,500	53,500	479,153	479,153	0	0	479,153	385,598	345,371	28,555	7.41%	In General Fund Total	
68	Contingency	0	0	430,000	430,000	430,000	0	0	430,000	0	0	0	--	In General Fund Total	
56	County Clerk / Elections	307,771	115,042	0	422,813	422,813	0	0	422,813	282,554	222,446	25,217	8.92%	In General Fund Total	
106	Workers Compensation	0	422,427	0	422,427	422,427	0	0	422,427	0	0	0	--	488,533	488,533
189	Extension Education	396,846	16,313	0	413,159	413,159	0	0	413,159	416,303	390,790	(19,457)	-4.67%	In General Fund Total	
151	Women, Infants & Children	0	411,180	0	411,180	411,180	0	0	411,180	0	0	0	--	In General Fund Total	
38	Administrative Coordinator	296,266	93,415	0	389,681	389,681	0	0	389,681	521,115	261,027	(224,849)	-43.15%	In General Fund Total	
219	Emergency Management	159,165	125,474	7,500	292,139	292,139	0	0	292,139	163,224	145,720	(4,059)	-2.49%	In General Fund Total	
165	Court Commissioner	188,553	51,943	48,746	289,242	289,242	0	0	289,242	184,745	178,907	3,808	2.06%	In General Fund Total	
95	Register of Deeds	(337,626)	594,000	0	256,374	256,374	0	0	256,374	(303,469)	(319,818)	(34,157)	-11.26%	In General Fund Total	
54	County Board	213,948	0	0	213,948	213,948	0	0	213,948	193,583	160,260	20,365	10.52%	In General Fund Total	
169	Register in Probate	172,533	25,300	0	197,833	197,833	0	0	197,833	157,486	154,613	15,047	9.55%	In General Fund Total	
210	Coroner	158,745	34,000	0	192,745	192,745	0	0	192,745	158,202	175,604	543	0.34%	In General Fund Total	
33	Outside Agencies	161,900	0	0	161,900	161,900	0	0	161,900	0	0	161,900	--	In General Fund Total	
179	Landfill Remediation	0	25,000	81,955	106,955	106,955	0	0	106,955	0	0	0	--	4,830,138	4,748,183
223	Jail Assessment	0	100,000	0	100,000	100,000	0	0	100,000	0	0	0	--	0	0
98	Surveyor	81,047	0	0	81,047	81,047	0	0	81,047	79,141	81,026	1,906	2.41%	In General Fund Total	

Sauk County 2021 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds: Tax Levy	Sources of Funds: Other Revenue	Sources of Funds: Use of Fund Balance	Sources of Funds: Total Sources	Uses of Funds: Non-Capital Expenditure	Uses of Funds: Capital Outlay	Uses of Funds: Addition to Fund Balance	Uses of Funds: Total Uses	Comparison to Previous Budgets: 2020 Tax Levy (as amended)	Comparison to Previous Budgets: 2019 Tax Levy (as amended)	Comparison to Previous Budgets: $ Change 2020 Amended to 2021 Finance Committee	Comparison to Previous Budgets: % Change 2020 Amended to 2021 Finance Committee	Estimated Fund Balance Beginning 2021	Estimated Fund Balance End 2021
70	Insurance	0	123,070	0	123,070	66,000	0	57,070	123,070	0	0	0	--	442,930	500,000
182	Arts, Humanities, Historic Preservation	53,245	7,750	0	60,995	60,995	0	0	60,995	69,745	92,422	(16,500)	-23.66%	In General Fund Total	
68	UW-Platteville Baraboo Sauk County	60,000	0	0	60,000	60,000	0	0	60,000	60,000	102,500	0	0.00%	In General Fund Total	
68	Tri-County Airport	49,412	0	0	49,412	49,412	0	0	49,412	0	16,422	49,412	--	In General Fund Total	
68	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	0	30,000	30,000	--	In General Fund Total	
117	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-2,242	-48
187	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	49,232	49,232
217	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	62,496	57,976
68	Charitable / Penal Fines	660	0	0	660	660	0	0	660	174	253	486	279.31%	In General Fund Total	
66	General Non-Departmental	(11,658,136)	10,758,636	900,000	500	500	0	0	500	(11,666,008)	(10,731,491)	7,872	0.07%	41,222,239	32,586,395
33	Baraboo Dells Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
N/A	Parks (combined into LRE 2020)	0	0	0	0	0	0	0	0	0	303,373	0	--	In General Fund Total	
33	Pink Lady Rail Transit Commission (to Outsid	0	0	0	0	0	0	0	0	0	750	0	--	In General Fund Total	
33	Reedsburg Airport (to Outside Agencies)	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
33	Sauk County Development Corporation (to Ou	0	0	0	0	0	0	0	0	0	50,000	0	--	In General Fund Total	
33	Sauk Prairie Airport, Inc. (to Outside Agencie	0	0	0	0	0	0	0	0	0	4,100	0	--	In General Fund Total	
	ALL FUNDS TOTAL	**32,260,337**	**60,830,062**	**13,430,171**	**106,520,570**	**95,496,081**	**10,965,225**	**59,264**	**106,520,570**	**31,730,876**	**31,162,356**	**529,461**	**1.67%**	**71,230,926**	**57,860,019**

	2020 Amended	2021 Finance Committee	$ Change	% Change
Equalized Value (without tax incremental districts)	7,141,653,900	7,457,984,600	316,330,700	4.43%
Total Levy Rate	$4.44	$4.33	-$0.12	-2.64%
Total Levy Amount	31,730,876	32,260,337	529,461	1.67%
Impact of a one penny increase to the mil rate	$71,417	$74,580	$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	$1.89	$1.96		
Average residential property value	$188,600	$196,100	$7,500	3.98%
Average County tax on an average residential property	$837.96	$848.25	$10.29	1.23%

REVENUE SUMMARY

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	2020 Est'd Actual	2021 Budget	2021 Change from 2020 Amended Budget $	%
Property Tax	28,513,778	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,730,876	31,730,876	32,260,337	529,461	1.67%
Sales Tax	7,323,695	7,519,870	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	9,889,000	7,855,636	9,157,422	(731,578)	-7.40%
Other Taxes	1,216,591	1,499,732	1,081,741	1,038,274	864,559	781,677	782,564	950,879	685,195	653,195	668,195	(17,000)	-2.48%
Grants and Aids	17,812,002	15,493,175	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	25,336,367	26,668,080	26,757,404	1,421,037	5.61%
Intergovernmental	6,349,543	6,720,854	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,716,372	8,542,922	8,467,478	(248,894)	-2.86%
Licenses & Permits	307,027	357,252	362,804	436,630	448,179	913,003	968,298	931,951	876,836	873,536	898,120	21,284	2.43%
User Fees	8,766,447	8,767,573	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	9,831,548	6,671,875	9,820,051	(11,497)	-0.12%
Fines & Forfeitures	630,711	653,695	509,814	488,298	444,222	488,169	506,515	531,738	489,500	487,789	490,100	600	0.12%
Donations	108,368	94,224	105,471	117,837	103,676	291,401	608,515	122,134	120,650	90,300	101,200	(19,450)	-16.12%
Interest	159,865	154,963	152,037	200,646	301,354	546,073	1,175,677	1,536,049	901,045	814,759	682,341	(218,704)	-24.27%
Rent	258,997	304,984	343,047	398,678	427,163	481,675	549,625	560,367	471,374	521,500	619,500	148,126	31.42%
Bond / Note Proceeds	0	0	2,683,009	0	7,392,309	0	0	0	0	0	0	0	--
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	16,578,770	Budget Only	13,430,171	(3,148,599)	-18.99%
Transfers from Other Funds	4,427,389	4,469,580	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	2,800,899	3,863,815	2,884,947	84,048	3.00%
Other	268,027	270,659	436,232	482,810	445,029	300,305	344,000	596,074	443,034	325,511	283,304	(159,730)	-36.05%
Total Revenues	76,142,440	75,065,191	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	108,871,466	89,099,794	106,520,570	(2,350,896)	-2.16%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020 Amended Budget	2020 Est'd Actual	2021 Budget
Property tax as levied	*28,531,297*	*28,531,297*	*28,854,774*	*29,878,110*	*30,183,042*	*30,351,664*	*30,969,018*	*31,162,356*	*31,730,876*	*31,730,876*	*32,260,337*
Adjustment for delinquent taxes	*(17,519)*	*227,333*	*(5,896)*	*84,201*	*44,599*	*(1,239)*	*(19,251)*	*(14,663)*	*TBD*	*TBD*	*TBD*
Property tax recognized	*28,513,778*	*28,758,630*	*28,848,878*	*29,962,311*	*30,227,641*	*30,350,425*	*30,949,767*	*31,147,693*	*31,730,876*	*31,730,876*	*32,260,337*

TBD - To be determined

The 2020 Budget figures represent the 2020 budget as modified by County Board action through June 2020.

EXPENSE SUMMARY

Functional Area	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget *	2020 Estimated Actual	2021 Budget	2021 Change from 2020 Amended Budget $	%
General Government	6,021,743	5,880,544	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	10,320,381	9,358,542	10,119,221	(201,160)	-1.95%
Public Works/Transportation	9,072,072	9,761,387	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,797,549	10,824,794	11,627,761	830,212	7.69%
Culture	75,395	70,447	111,109	67,191	67,477	77,832	153,784	219,299	97,495	92,993	60,995	(36,500)	-37.44%
Recreation	324,642	332,244	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	25,000	0	(25,000)	-100.00%
Education	1,300,442	1,297,236	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,665,990	1,616,024	1,687,221	21,231	1.27%
Justice & Public Safety	17,216,621	16,434,762	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	19,110,147	18,479,285	19,465,342	355,195	1.86%
Health & Human Services	27,375,464	26,874,023	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	42,248,738	40,794,890	42,984,659	735,921	1.74%
Conservation	1,257,720	1,274,336	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	4,332,211	3,398,133	3,565,845	(766,366)	-17.69%
Economic Development	709,951	68,340	458,603	138,281	118,008	360,409	406,396	1,030,653	583,989	343,821	175,542	(408,447)	-69.94%
Debt Service	2,958,762	3,038,919	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,896,585	2,076,585	2,924,548	27,963	0.97%
Capital Outlay	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	13,980,965	3,813,416	10,965,225	(3,015,740)	-21.57%
Transfer to Other Funds	4,427,389	4,469,580	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	2,800,899	3,863,815	2,884,947	84,048	3.00%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	11,517	Budget Only	59,264	47,747	414.58%
Total Gross Expenditures	73,407,061	71,543,701	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	108,871,466	94,687,298	106,520,570	(2,350,896)	-2.16%

Expenditure Category	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget *	2020 Estimated Actual	2021 Budget	2021 Change from 2020 Amended Budget $	%
Wages & Salaries	26,476,342	26,969,999	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	36,966,392	35,547,398	38,080,885	1,114,493	3.01%
Labor Benefits	10,792,482	11,189,831	11,393,077	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	14,360,014	13,815,223	14,892,028	532,014	3.70%
Supplies & Services	26,085,227	23,833,489	24,876,975	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	37,855,094	35,570,861	36,713,673	(1,141,421)	-3.02%
Debt Service	2,958,762	3,038,920	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,896,585	2,076,585	2,924,548	27,963	0.97%
Capital Outlay	2,666,859	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	13,980,965	3,813,416	10,965,225	(3,015,740)	-21.57%
Transfer to Other Funds	4,427,389	4,469,579	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	2,800,899	3,863,815	2,884,947	84,048	3.00%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	11,517	Budget Only	59,264	47,747	414.58%
Total Gross Expenditures	73,407,061	71,543,701	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	108,871,466	94,687,298	106,520,570	(2,350,896)	-2.16%

* The 2020 Budget figures represent the 2020 budget as modified by County Board action through June 2020.

The general government function also includes costs related to general building services, such as utilities and maintenance staff, for the Law Enforcement Center and Human Services in Reedsburg.

Building Services Budget - Law Enforcement Center	589,474	637,241	697,819	646,418	655,464	640,077	685,724	770,320	710,729	715,529	643,530	(67,199)	-9.45%
Building Services Budget - Human Services Reedsburg	38,323	34,903	40,020	33,125	43,289	36,832	50,694	57,323	64,734	64,734	50,050	(14,684)	-22.68%

FUND BALANCES ANTICIPATED AT YEAREND	Actual* Year-End 2017	Actual Year-End 2018	Actual Year-End 2019	Estimated Fund Balance 1/1/2021	2021 Budgeted Revenues	2021 Property Tax Levy	2021 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2021
Nonspendable for Prepaid Items	46,690	81,420	44,553	44,553					44,553
Nonspendable for Long-Term Delinquent Taxes Receivable	1,252,457	1,402,144	1,299,339	1,299,339					1,299,339
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	1,349	0	0	0					0
Nonspendable for Inventories	23,959	32,038	15,932	15,932					15,932
Nonspendable for Interfund Receivable	97,945	131,470	45,346	45,346					45,346
Assigned for Encumbrances	285,130	326,094	727,024	0					0
Assigned for Carryforward Funds	3,206,036	1,967,539	3,104,006	1,500,000					1,500,000
Assigned for Budgeted Use of Fund Balance	4,803,264	5,353,077	7,270,302	8,635,844				-7,305,844	1,330,000
Unassigned (Working Capital)	15,410,375	16,787,792	17,961,377	19,485,555				444,011	19,929,566
Unassigned	15,736,935	17,207,792	13,873,529	10,195,670	22,802,057	17,744,934	49,182,835	-1,774,011	8,421,659
Total General Fund	40,864,140	43,289,366	44,341,408	41,222,239	22,802,057	17,744,934	49,182,835	-8,635,844	32,586,395
Aging & Disability Resource Center	520,522	686,787	939,380	1,096,527	1,922,775	624,427	2,642,202	-95,000	1,001,527
Human Services	3,758,571	2,902,449	2,916,455	2,468,026	16,788,705	7,778,105	24,566,810	0	2,468,026
Jail Assessment	5,790	16,562	0	0	100,000	0	100,000	0	0
Land Records Modernization	591,359	508,352	451,845	199,952	195,000	263,505	509,556	-51,051	148,901
Landfill Remediation	4,853,234	4,872,748	4,894,989	4,830,138	25,000	0	106,955	-81,955	4,748,183
Drug Seizures	88,674	61,811	67,018	62,496	6,580	0	11,100	-4,520	57,976
CDBG-ED Revolving Loans	264,478	42,466	0	0	695,000	0	695,000	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	20,559	2,886	22,075	49,232	20,000	0	20,000	0	49,232
Dog License	-264	-3,328	-449	-2,242	24,000	0	21,806	2,194	-48
Total Special Revenue Funds	10,102,923	9,090,733	9,291,313	8,704,129	19,777,060	8,666,037	28,673,429	-230,332	8,473,797
Debt Service	1,353,234	1,043,232	767,287	386,601	1,475,399	0	1,862,000	-386,601	0
Health Care Center	4,722,731	5,331,282	6,549,867	4,758,232	9,440,436	1,198,185	12,022,221	-1,383,600	3,374,632
Highway	15,060,815	16,376,108	15,261,444	15,228,262	6,789,613	4,651,181	14,232,394	-2,791,600	12,436,662
Total Enterprise Funds	20,209,002	21,707,390	21,811,311	19,986,494	16,230,049	5,849,366	26,254,615	-4,175,200	15,811,294
Insurance	472,401	450,775	445,267	442,930	123,070	0	66,000	57,070	500,000
Workers Compensation	709,529	571,541	537,604	488,533	422,427	0	422,427	0	488,533
Total Internal Service Funds	1,181,930	1,022,316	982,871	931,463	545,497	0	488,427	57,070	988,533
GRAND TOTAL - ALL FUNDS	73,711,229	76,153,037	77,194,190	71,230,926	60,830,062	32,260,337	106,461,306	-13,370,907	57,860,019

*As restated, when applicable.

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

Personnel		
Use of carryforward for training	Continuing Programs	18,500
Use of carryforward for Wellness programming and employee recognition	Continuing Programs	6,250
		24,750
Court Commissioner / Family Court Counseling		
Use of fund balance long time staff retirement and new staff training overlap expense	Non-Recurring/Capital	47,670
Use of carryforward program funds	Continuing Programs	1,076
		48,746
Building Services		
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000
Use of carryforward for space needs implementation / renovation and building security	Non-Recurring/Capital	4,283,902
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	9,614
Use of carryforward for roof replacement	Non-Recurring/Capital	360,145
Use of fund balance Spring Green fiber expansion	Non-Recurring/Capital	250,000
Use of carryforward communications upgrades	Non-Recurring/Capital	308,637
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	120,000
Use of fund balance for LEC video camera upgrades	Non-Recurring/Capital	205,000
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	87,665
Use of carryforward LEC kitchen equipment replacement	Non-Recurring/Capital	44,000
		6,003,963
Emergency Management		
Use of fund balance for 2080 flood study match	Non-Recurring/Capital	7,500
		7,500
Environmental Health		
Use of carryforward of previously collected fees for sanitarian position	Continuing Programs	19,778
		19,778
Land Resources and Environment		
Use of carryforward Great Sauk State Trail continuation	Non-Recurring/Capital	655,896
Use of fund balance Great Sauk State Trail - United Coop property for parking	Non-Recurring/Capital	25,000
Use of fund balance replacement tractor/purchase mower	Non-Recurring/Capital	75,000
Use of fund balance for county-wide lake management projects	Non-Recurring/Capital	50,000
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	40,000
Use of carryforward Ho-Chunk funding for water testing	Continuing Programs	20,855
Use of carryforward comprehensive planning	Continuing Programs	15,000
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	5,118
Use of carryforward Firehouse maintenance	Continuing Programs	50
Use of carryforward Ho-Chunk funding for Yellow Thunder & Man Mound master planning	Continuing Programs	7,017
Use of fund balance park American with Disabilities Act (ADA) compliance plan	Non-Recurring/Capital	30,000
Use of fund balance White Mound bridge replacement	Non-Recurring/Capital	28,000
Use of carryforward White Mound Park construction furniture/equipment	Non-Recurring/Capital	14,898
Use of carryforward White Mound Park master plan	Non-Recurring/Capital	25,000
Use of carryforward Hemlock Dam repair/replacement	Non-Recurring/Capital	155,773
		1,147,607
General		
Fund vacancy factor with fund balance	Vacancy & Turnover	900,000
Fund contingency fund with fund balance	Contingency Fund	430,000
		1,330,000
Veterans Service		
Use of fund balance to buyout care of veterans graves	Non-Recurring/Capital	53,500
		53,500
	General Fund Total	8,635,844

Other Funds

Aging & Disability Resource Center		
Use of program funds for transportation program van	Non-Recurring/Capital	61,000
Use of program funds for transportation vehicle maintenance	Continuing Programs	6,000
Use of carryforward prevention grant	Continuing Programs	2,000
Use of carryforward congregate meal program	Continuing Programs	1,000
Use of carryforward home delivered meals program	Continuing Programs	25,000
		95,000
Debt Service		
Use of accumulated funds for debt service	Continuing Programs	386,601
		386,601
Drug Seizures		
Use of program funds for drug enforcement equipment	Continuing Programs	4,520
		4,520
Health Care Center		
Fund depreciation with fund balance	Non-Recurring/Capital	475,000
Use of fund balance for staff training	Non-Recurring/Capital	30,000
Use of carry forward for outlay	Non-Recurring/Capital	478,600
Fund vacancy factor with fund balance	Vacancy & Turnover	400,000
		1,383,600
Highway		
Use of fund balance for radio replacement	Non-Recurring/Capital	200,600
Use of fund balance for outlay	Non-Recurring/Capital	2,591,000
		2,791,600
Land Records Modernization		
Use of accumulated program funds for monumentation and capital	Continuing Programs	51,051
		51,051
Landfill Remediation		
Use of program funds for long term care	Continuing Programs	81,955
		81,955
	Other Funds Total	4,794,327
	Grand Total Use of Fund Balances	13,430,171

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	7,172,200	3,836,200	11,008,400
Start Up of Programs	0	0	0
Contingency Fund	430,000	0	430,000
Vacancy & Turnover	900,000	400,000	1,300,000
Continuing Programs	133,644	558,127	691,771
	8,635,844	4,794,327	13,430,171

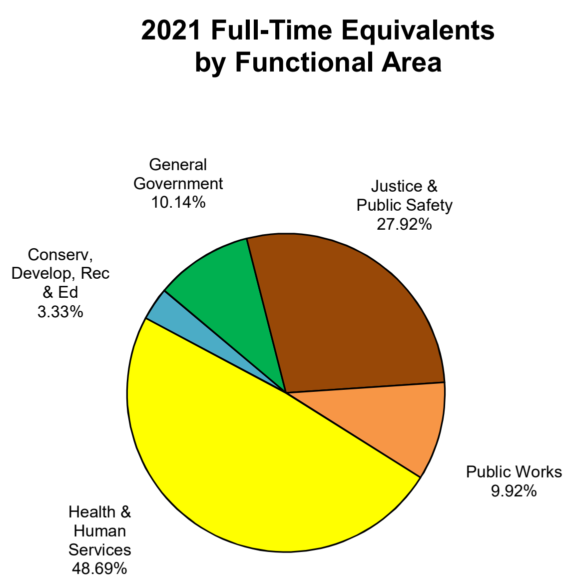
Sauk County maintains balances in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

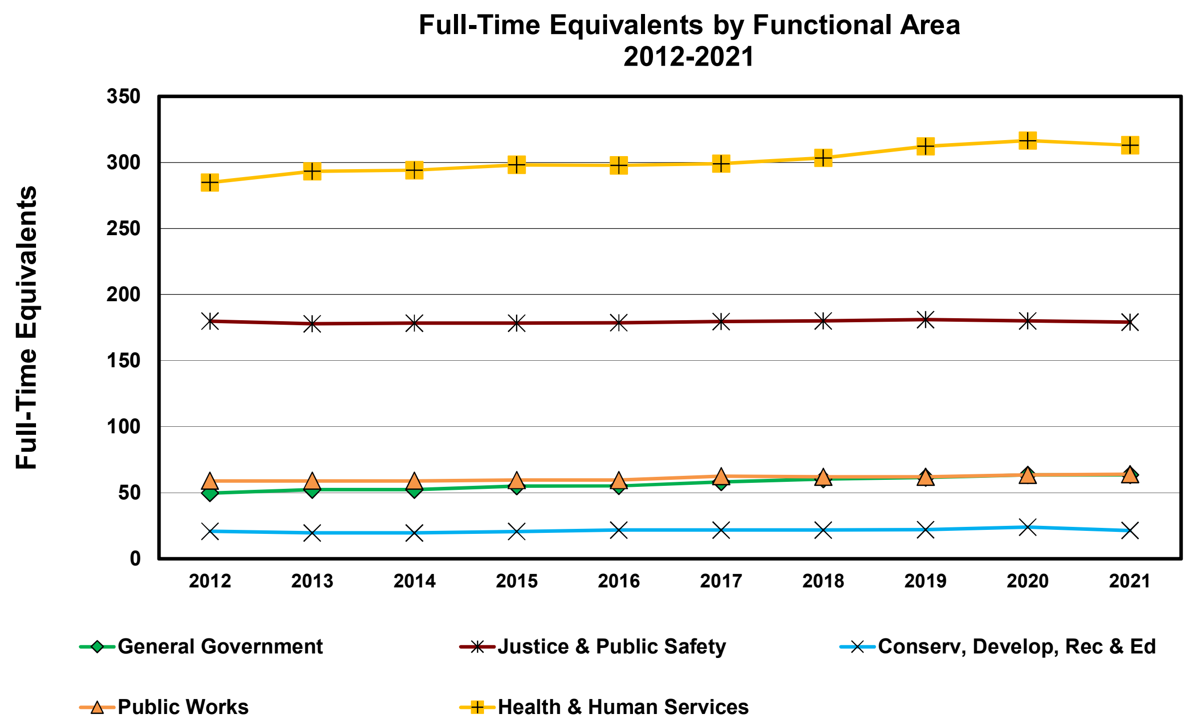
Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
Nonrecurring **startup** costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
Prepayment of outstanding debt to generate greater rates 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.

Full-Time Equivalents by Functional Area

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	49.72	52.30	52.30	55.05	55.13	58.07	60.36	61.36	63.41	63.41
Justice & Public Safety	179.88	177.88	178.37	178.32	178.66	179.59	180.07	181.07	180.05	179.06
Public Works	59.00	59.00	59.00	59.50	59.50	62.50	62.00	62.00	63.50	64.00
Health & Human Services	284.87	293.29	294.10	298.13	297.68	299.00	303.39	312.15	316.53	313.06
Recreation	3.78	3.78	3.78	3.78	4.78	4.78	4.78	5.07	0.00	0.00
Education	2.64	2.64	2.64	2.71	2.71	2.71	2.71	2.71	2.71	2.30
Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation	14.39	13.15	13.56	14.19	14.19	14.19	14.19	14.19	21.24	19.15
Totals	594.28	602.04	603.75	611.68	612.65	620.84	627.50	638.55	647.44	640.98

Note: This summary excludes any funding source information.





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

	2012 Balance	2013 Change	2014 Change	2015 Change	2016 Change	2017 Change	2018 Change	2019 Change	2020 Change	2021 Change	2021 Balance	FTE Change from 2012 to 2021
General Government												
Accounting	4.00				0.50		0.50				5.00	1.00
Administrator (eff 2021; FKA Administrative Coordinator)	1.50			1.00	-1.00		1.30	0.20			3.00	1.50
Building Services	9.77			1.00	-0.44	-0.83		0.50	-0.50	3.00	12.50	2.73
Corporation Counsel	6.00	0.29					0.21		0.50	-2.00	5.00	-1.00
County Clerk / Elections	3.08					0.92					4.00	0.92
Justice, Diversion, & Support (eff 2021; FKA Criminal Justice (	0.00				1.00	2.25	0.45	1.30	1.75	-1.00	5.75	5.75
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	0.00	1.20		0.29	3.00	-0.49	-0.01		-0.50		3.49	3.49
Management Information Systems (MIS)	10.50	0.80		1.00	-1.67	-0.26		-1.00			9.37	-1.13
Personnel	3.80	0.29		0.21	0.01	0.85	-0.16		0.30		5.30	1.50
Register of Deeds	3.00										3.00	0.00
Surveyor	1.00										1.00	0.00
Treasurer	7.07			-0.75	-1.32	0.50			0.50		6.00	-1.07
Total General Government	49.72	2.58	0.00	2.75	0.08	2.94	2.29	1.00	2.05	0.00	63.41	13.69
Justice & Public Safety												
Circuit Courts	3.40								-0.01	0.01	3.40	0.00
Clerk of Court	14.00		-1.00		-1.00						12.00	-2.00
Coroner	1.00										1.00	0.00
Court Commissioner/Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.23	0.37	0.20								7.80	0.57
Emergency Management	2.00				-0.66	0.41		0.50	-0.50		1.75	-0.25
Register in Probate	2.00										2.00	0.00
Sheriff's Department	148.25	-2.37	1.29	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	149.11	0.86
Total Justice & Public Safety	179.88	-2.00	0.49	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	179.06	-0.82
Public Works												
Highway	59.00			0.50		3.00	-0.50		1.50	0.50	64.00	5.00
Total Public Works	59.00	0.00	0.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	64.00	5.00
Health & Human Services												
Aging & Disability Resource Center	16.87	4.77		-5.85	3.12	2.36	-0.21	2.49	-0.08	0.34	23.81	6.94
Child Support	11.00										11.00	0.00
Environmental Health	3.60	0.15		0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	7.48	3.88
Health Care Center	134.53	0.04	-0.47	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	124.97	-9.56
Home Care (to Health Care Center)	7.60	-0.15	-1.55	-5.90							0.00	-7.60
Human Services	94.49	2.18	1.30	1.98	-0.96	1.30	4.00	6.00	4.00		114.29	19.80
Public Health	9.80	0.75	1.53	0.70	0.83	3.77	0.59	3.06	0.77	0.89	22.69	12.89
Veterans' Services	3.00			1.06	-0.06		0.50	0.19	0.31		5.00	2.00
Women, Infants and Children	3.98	0.68		2.50	-1.93	-0.21	-0.90		-0.42	0.12	3.82	-0.16
Total Health & Human Services	284.87	8.42	0.81	4.03	-0.45	1.32	4.39	8.76	4.38	-3.47	313.06	28.19
Conservation, Development, Recreation, Culture & Education												
Extension Education	2.64			0.07						-0.41	2.30	-0.34
Land Resources & Environment (LRE)	13.15		0.41	0.63					7.05	-2.09	19.15	6.00
Land Records Modernization (to Gen Govt)	1.24	-1.24									0.00	-1.24
Parks (to LRE)	3.78				1.00			0.29	-5.07		0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	20.81	-1.24	0.41	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	21.45	0.64
TOTAL COUNTY FTE's - CHANGE		7.76	1.71	7.93	0.97	8.19	6.66	11.05	8.89	-6.46		
TOTAL COUNTY FTE's	594.28	602.04	603.75	611.68	612.65	620.84	627.50	638.55	647.44	640.98	640.98	46.70
TOTAL PERSONS EMPLOYED - CHANGE		10	-3	5	-1	7	9	14	9	-2		
TOTAL PERSONS EMPLOYED	667	677	674	679	678	685	694	708	717	715	715	48

Note: This summary excludes any funding source information.

CAPITAL OUTLAY PLAN - FIVE-YEAR	2020	2021	2022	2023	2024	2025	2020-2025 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	28,000	61,000	30,000	70,000	30,000	35,000	254,000
Building Projects Fund	0	0	0	0	0	0	0
Building Services	6,678,105	6,083,963	3,165,000	3,395,000	825,000	335,000	20,482,068
CDBG-Close Grant	578,793	695,000	0	0	0	0	1,273,793
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	35,000	0	0	0	35,000
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	0	0	0	30,000	0	0	30,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	400,000	0	0	0	400,000
Health Care Center	1,229,138	478,600	399,300	77,500	72,000	35,000	2,291,538
Highway	2,500,000	2,591,000	880,000	27,897,000	870,000	875,000	35,613,000
Human Services	0	0	22,000	22,000	0	0	44,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	313,437	50,000	125,000	80,000	70,000	295,000	933,437
Land Resources & Environment	470,053	158,000	103,000	85,000	25,000	25,000	866,053
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,806,439	527,662	498,000	541,000	516,000	606,000	4,495,101
Personnel	0	0	0	0	0	0	0
Public Health	25,000	0	25,000	0	0	0	50,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	352,000	320,000	425,000	391,000	379,000	379,000	2,246,000
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
COUNTY GRAND TOTAL	13,980,965	10,965,225	6,107,300	32,588,500	2,787,000	2,585,000	69,013,990

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 $5,000, including any additional costs that are necessary to make the items ready for use, and whose lives are not less than three years.
Detail of each department's outlay for 2021 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2020	2021	2022	2023	2024	2025	2020-2025 TOTALS
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	300,070	80,000	860,000	770,000	600,000	110,000	2,720,070
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	35,000	0	0	0	35,000
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	0	0	0	30,000	0	0	30,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	400,000	0	0	0	400,000
Health Care Center	101,100	0	105,800	35,000	41,000	35,000	317,900
Highway	0	0	0	0	0	0	0
Human Services	0	0	22,000	22,000	0	0	44,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	38,500	30,000	103,000	25,000	25,000	25,000	246,500
Landfill Remediation	0	0	0	0	0	0	0
MIS	986,315	527,662	498,000	541,000	516,000	606,000	3,674,977
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	352,000	320,000	379,000	346,000	379,000	379,000	2,155,000
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
TOTAL LEVY IMPACT	1,777,985	957,662	2,402,800	1,769,000	1,561,000	1,155,000	9,623,447

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 2021 to 2030 Capital Improvement Plan

Department - Item	Funding Source	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021 to 2030
Health Care Center												
HCC - Property Improvements (building repainting, flooring, roof, LED lighting, hand rails, washer & dryers, RTU's)	HCC Fund Balance		31,000	55,000	55,000	60,000	65,000	55,000	55,000			
(Use Certified Public Expenditure (CPE) Medicaid funding until exhausted, then fund balance)	Certified public Expenditure (CPE) carryforward funds	304,000	34,500									714,500
Infection Control Robotic Devices (share with Sheriff's Department)	General Fund Balance	100,000										100,000
Highway												
Equipment Replacement	Hwy Fund Balance	891,000	880,000	897,000	870,000	875,000	875,000	900,000	900,000	900,000	900,000	8,888,000
New Highway Shop	Hwy Fund Balance/Bonding	1,500,000			27,000,000							28,500,000
County Highway A - CTH T to US Highway 12 (6 miles) / County Highway W - STH 1'	Tax Levy/Hwy Fund Balance	3,150,000										3,150,000
County Highway G - STH 58 to Juneau County Line (13 miles)	Tax Levy/Hwy Fund Balance		3,132,000									3,132,000
County Highway DL to CTH G (8 miles)	Tax Levy/Hwy Fund Balance			2,576,000								2,576,000
County Highway O - CTH DD - CTH PF(12 miles)	Tax Levy/Hwy Fund Balance				2,561,000							2,561,000
County Highway JJ to CTH Z to CTH H (7 miles)	Tax Levy/Hwy Fund Balance					2,700,000						2,700,000
Road Construction	Tax Levy/Hwy Fund Balance						3,000,000	3,000,000				6,000,000
Roof Repairs	Hwy Fund Balance	TBD		20,000								20,000
Shop Yard Paving	Hwy Fund Balance		25,000			40,000						65,000
Tri-County Airport												
Runway 09-27 Rehabilitation	General Fund Balance	20,740		80,579								101,319
	Federal Funds	746,617		2,900,844								3,647,461
	State Funds	41,479		161,158								202,637
	Richland County	20,739		80,579								101,318
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000
UW-Platteville Baraboo Sauk County												
Master Plan Development & Campus Renovations 2021: Phase 3, Theater and Arts Renovation ($800,000)	Undetermined		400,000									400,000
	City of Baraboo		400,000									400,000
Building Services												
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	
Tactical Channels Upgrade to new IP Based System (2020)	Carryover from 2020	155,070										
	Tax Levy	100,000										
Replacement of Tower Road Tower site (2021)	General Fund Balance		750,000									3,414,444
Radio Upgrade for departments over a three year period	Tax Levy		325,750	325,750	325,750							
Upgrade Radio Equipment due to Manufacture end of life	Tax Levy					332,124						
Additional (new) site development at Bug Tussel Tower Sites (2026 and 2028)	Undetermined						300,000		300,000			
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
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
Courtroom Video Arraignment Upgrade	Carryover from 2020	50,000										50,000
Energy Measures - Courthouse, West Square, Law Enforcement	General Fund Balance	225,000	1,100,000	225,000								1,550,000
	Focus on Energy/Alliant Energy											
Law Enforcement Center (LEC) Video Upgrade	General Fund Balance	205,000										205,000
Replace Roofs: West Square 2020, LEC/Huber 2023	General Fund Balance			360,000								360,000
Elevators - Courthouse Annex and Court Holding	Carryover from 2020	110,000										110,000
LEC Sally Port Concrete Replacement	General Fund Balance		55,000									55,000
Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000										50,000
Re-Gasket, Check Bearings on Chillers West Square/Courthouse 2024. Law Enforcement Center 2026.	Tax Levy				190,000		100,000		105,000			395,000
Remodel and Building Security-West Entrance Redesign Construction (excluding space modification for scanners and including ADA compliance) Building Security-2021/2022 Continued Recommended Implementations	General Fund Balance	3,000,000	1,000,000	2,400,000								6,400,000
Spring Green Area Fiber Expansion	General Fund Balance	250,000	100,000									350,000
Management Information Systems (MIS)												
Phone System Upgrades	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	150,000	25,000	25,000	25,000	375,000
9-1-1 Phone System Replacement (replacement about every 7 years, next in 2021)	Tax Levy							250,000				250,000
Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.	Tax Levy	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		7,000		7,000	7,000		7,000		7,000	7,000	502,000
Network Infrastructure - Core Switch Replacement at LEC & HCH Data Center	Tax Levy					105,000		105,000				
Virtual Infrastructure	Tax Levy	50,000	25,000	55,000	50,000	25,000	50,000	25,000	55,000	50,000	25,000	410,000
Land Resources & Environment												
Parking area for Great Sauk State Trail	General Fund Balance	25,000										25,000
Tractor with Mower	General Fund Balance	75,000										75,000
White Mound Bridge Replacement	General Fund Balance	28,000										28,000
Total Expenditure		11,257,645	8,425,250	10,296,910	31,218,750	4,304,124	4,550,000	4,627,000	1,575,000	1,117,000	3,092,000	80,463,679
Portion Funded by Grant Revenues or Fund Balances		7,747,645	4,375,500	7,180,160	27,925,000	975,000	1,340,000	955,000	1,360,000	900,000	900,000	53,658,305
Portion Funded in Part by Tax Levy or Undetermined Funding Source		3,510,000	4,049,750	3,116,750	3,293,750	3,329,124	3,210,000	3,672,000	215,000	217,000	2,192,000	26,805,374

SAUK COUNTY, WISCONSIN
2021 BUDGET APPROPRIATION
OUTSIDE AGENCY SUMMARY

Outside Agency	2016 Budgeted Appropriation	2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Request	2021 Finance Committee	2020 to 2021 Finance $	2020 to 2021 Finance %
Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	$0	0.00%
Bar Buddies	0	0	0	10,000	0	0	0	$0	--
Bar Buddies - Reedsburg	0	0	0	0	5,000	0	0	($5,000)	--
Baraboo Acts Coalition	0	0	0	0	0	5,550	0	$0	--
Baraboo Area Homeless Shelter	0	0	0	0	35,000 *	0	0	($35,000)	--
Baraboo Dells Airport	4,100	4,100	4,100	4,100	4,100	8,200	8,200	$4,100	100.00%
Boys & Girls Clubs	0	0	20,000	25,000	50,000	60,000	25,000	($25,000)	-50.00%
Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	7,500	$0	0.00%
Conservation Congress	1,300	1,300	1,400	1,400	1,400	0	0	($1,400)	--
Court Appointed Special Advocate (CASA)	50,000	50,000	50,000	0	0	0	0	$0	--
Friends of the Baraboo River	0	0	0	0	25,000 *	28,000	28,000	$3,000	12.00%
Hope House	25,000	25,000	25,000	25,000	25,000	25,000	25,000	$0	0.00%
Hope Through Christ Ministries Warming Shelter / Transitional	0	0	5,000	0	0	0	0	$0	--
Kid's Ranch	0	0	0	0	15,000 *	15,000	10,000	($5,000)	-33.33%
Lake Redstone Protection District (General Fund Balance)	0	0	0	0	200,000 *	0	0	($200,000)	--
Mid-Continent Railway Museum (General Fund Balance)	0	0	77,000 *	125,000 *	0	0	0	$0	--
Mirror Lake Management District (General Fund Balance)	0	0	0	10,000 *	0	0	0	$0	--
Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	4,100	4,100	$0	0.00%
Reedsburg Area Historical Society	0	0	0	0	15,000 *	0	0	($15,000)	--
Safe Harbor Homeless Shelter	0	0	0	0	6,000 *	7,000	0	($6,000)	-100.00%
Sauk County Development Corporation	10,000	50,000	50,000	50,000	50,000	50,000	0	($50,000)	-100.00%
Sauk County Development Corporation Housing Study (General Fund Balance)	0	0	25,000 *	0	0	0	0	$0	--
Sauk County Historical Society	11,000	15,000	15,000	15,000	17,000	25,000	20,000	$3,000	17.65%
Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	$0	0.00%
VETS	0	0	0	0	0	5,500	5,000	$5,000	--
Wormfarm Institute	0	0	0	20,000	0	0	0	$0	--
Total Outside Agencies	$142,100	$186,100	$313,200	$326,200	$489,200	$269,950	$161,900	($327,300)	-66.91%
Total Outside Agencies - Tax Levy Funded	$142,100	$186,100	$211,200	$191,200	$193,200	$269,950	$161,900	($31,300)	-16.20%

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	Number of audit findings issued	Number of new and recurring audit findings is less than three	7/31/2021
More efficient and transparent recording and processing of timekeeping for employees	Timekeeping system implemented	Implementation of a timekeeping system for employee time that is accessible by all employees, easily exported to the payroll system, and provides accurate centralized reporting of time worked.	12/31/2021
The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission	Award received	The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award	12/31/2021
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	12/31/2021
Provide more comprehensive historical financial and community information	Award received	The Comprehensive Annual Financial Report (CAFR) receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	12/31/2021
Provide decision-makers and public with quality planning documents of anticipated capital expenditures	Award received	Award of Special Capital Recognition by Government Finance Officers Association for budget document	12/31/2022
Provide decision-makers and public with quality measures of all departments' performance	Award received	Award of Special Performance Measure Recognition by Government Finance Officers Association for budget document	12/31/2023

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	0.30	
			Use of Fund Balance			
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$40,198		
			Operating Expenses	$9,374		
			TOTAL EXPENSES	**$49,572**		
			COUNTY LEVY	**$49,572**		

Accounting Department

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	$750	2.25	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	$0		
			TOTAL REVENUES	**$750**		
			Wages & Benefits	$200,728		
			Operating Expenses	$124,127		
			TOTAL EXPENSES	**$324,856**		
			COUNTY LEVY	**$324,106**		
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	$3,248	0.80	
			TOTAL REVENUES	**$3,248**		
			Wages & Benefits	$89,484		
			Operating Expenses	$17,836		
			TOTAL EXPENSES	**$107,320**		
			COUNTY LEVY	**$104,072**		
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	0.70	Government Finance Officers Association Distinguished Budget Award received with “proficient” or “outstanding” ratings
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$87,751		
			Operating Expenses	$8,211		
			TOTAL EXPENSES	**$95,963**		
			COUNTY LEVY	**$95,963**		
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
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$112,326		
			Operating Expenses	$68,049		
			TOTAL EXPENSES	**$180,375**		
			COUNTY LEVY	**$180,375**		
Totals			**TOTAL REVENUES**	**$3,998**	5.00	
			TOTAL EXPENSES	**$758,085**		
			COUNTY LEVY	**$754,087**		

Output Measures - How much are we doing?

Description	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,976 100%	8,956 100%	9,500 100%	9,500 94%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	0 0%	660 6%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	355 2%	260 1%	250 1%	250 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,377 98%	17,806 99%	19,000 99%	19,000 99%
W2’s issued to employees	896	873	900	900

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

Description	What do the results mean?	2018 Actual	2019 Actual	2020 Estimate	2021 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 2018 budget 79 of 81, or 98%	Yes, for 2019 budget 79 of 81, or 98%	Yes, for 2020 budget 80 of 81, or 99%	Yes, for 2021 budget 80 of 81, or 99%
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.	0 Findings for 2017 audit	0 Findings for 2018 audit	0 Findings for 2019 audit	0 Findings for 2020 audit
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with “proficient” or “outstanding” ratings for Comprehensive Annual Financial Report (CAFR)	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 2018 CAFR	Yes, for 2019 CAFR	Yes, for 2020 CAFR	Yes, for 2021 CAFR
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.	No debt issued or refunded in 2018. Maintain Aa1 rating.	Rating affirmed July, 2019 at Aa1	No debt issued or refunded in 2020. Maintain Aa1 rating.	No debt issued or refunded in 2021. 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.	0 for 2017 audit	0 for 2018 audit	0 for 2019 audit	0 for 2020 audit

ACCOUNTING

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	584,562	700,404	708,695	723,103	723,103	754,087	30,984	4.28%
Intergovernmental	3,684	2,341	3,784	3,623	4,323	3,998	375	10.35%
Use of Fund Balance	0	0	0	0	0	0	0	0.00%
Total Revenues	588,246	702,745	712,479	726,726	727,426	758,085	31,359	4.32%
Expenses								
Labor	282,780	340,794	365,239	385,019	328,405	382,271	(2,748)	-0.71%
Labor Benefits	96,057	127,353	132,291	145,097	117,465	148,216	3,119	2.15%
Supplies & Services	165,681	182,244	213,161	196,610	213,120	227,598	30,988	15.76%
Addition to Fund Balance	43,729	52,354	1,788	0	68,436	0	0	0.00%
Total Expenses	588,246	702,745	712,479	726,726	727,426	758,085	31,359	4.32%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Change 1: Reclassification of Payroll/Accounting Technician position to better match comparable positions in the County and the market.

Change 2: Centralized timekeeping and human resources systems have been budgeted and researched to varying degrees since 2015. A plan is nearly in place for implementation starting in late 2020. 2021 will be the first year of ongoing costs.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			**Payroll/Acctg Tech Reclassification**	**Addition of Timekeeping System**			
Tax Levy	723,103	(5,518)	6,502	30,000			754,087
Use of Fund Balance or Carryforward Funds	0	0					0
All Other Revenues	3,623	375					3,998
Total Funding	726,726	(5,143)	6,502	30,000	0	0	758,085
Labor Costs	530,116	(6,131)	6,502				530,487
Supplies & Services	196,610	988		30,000			227,598
Capital Outlay	0	0					0
Total Expenses	726,726	(5,143)	6,502	30,000	0	0	758,085

Issues on the Horizon for the Department:

Major national accounting scandals have directed focus on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board (GASB, an independent, private-sector, not-for-profit organization that establishes recognized authoritative guidance) has promulgated numerous new or revised standards in accounting.

Statements of auditing standards (SAS's) continue to require more detailed documentation of accounting procedures. Upcoming SAS's will require closer review of supplementary information and any other documents that incorporate audited financial data.

Locally, tighter economic times have placed more of a burden on the County's administrative staff, including Accounting, to more closely study County programs and how they are being offered. This additional effort is coupled with an expectation that administrative overhead needs to be decreased.

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 - 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 - 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
Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
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
Public Works - Highway building
Public Works - Tri County Airport
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
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

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 by identifying behaviors and practices that lead to distrust and feelings of disrespect; model appropriate behaviors. 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 and advocate for department heads and other county employees.	12/31/21 and beyond
Development of performance measurements as a vital part of County operations	1.program review process piloted; 2. revised and updated goals and outcome measures to inform 2020 budget.	1.Develop a program review process for county programs, services, and functions. 2. Process improvement, including measuring outcomes.	12/31/21 and beyond

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Administration	1) Budget Process / Financial Management: Continue process of incorporating quantifiable performance measures in budget process and annual report. By encouraging the development of outcome based measures for analysis of programmatic success that adequately assess effectiveness. Facilitate budget process, by working with oversight committees to define priorities, services to be maintained. 2) Administrative Practices: a. Continue to develop applications of technology to improve workflow and interdepartmental communications including a centralized policy manual. Review current practices in regard to changes in technology, policy, and emerging best practices. b. Functional groups; c. Project specific work groups. 3) Provide Effective Leadership to all Departments: Serve as a liaison between board and departments. Advise board on issues related to state and local government actions. Training, and development opportunities for Department Heads. 4) Coordinate and direct all administrative and management functions. 5) Assist/Advise County Board and represent and stand for County Board: Provide assistance as county board liaison in implementing strategic initiatives. Assist departments in evaluating programs and activities in terms of countywide mission and goals. 6) Project Development and Oversight: Provide staff assistance to major county initiatives.	Wis Stats 59.19	Grants	$0	1.75	1. Budget process presents choices that are better and more clear.
			Misc Revenues	$0		
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$222,364		
			Operating Expenses	$11,774		
			TOTAL EXPENSES	**$234,138**		
			COUNTY LEVY	**$234,138**		
Totals			**TOTAL REVENUES**	**$0**	1.75	
			TOTAL EXPENSES	**$234,138**		
			COUNTY LEVY	**$234,138**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of Department Head Meetings Held	12	12	12
Number of RLF awards processed	5	0	0

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Ratio of dollars loaned to dollars available in RLF	The money needs to be spent in the community to be successful	1:6.4	1:1.9	1:1.1
Investment dollars leveraged through RLF (RLF investment : Private investment)	Community investment is important for a project to succeed	1:5	1:5	1:5

Administrator - Economic Development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase value of economic development programming though collaboration with business associations in Sauk County to better serve all industries.	1. Review how federal, state and local funds are used, ensuring best practices. 2. Amount of funds coming into the County from outside agencies. 3. Level of business engagement	1. Develop website with chambers of commerce, providing central location for business 2. Launch Sauk County Business Summit with local and State agencies 3. Establish quarterly industry specific round-table discussions 4. Recalibrate RLF program to best fit funding levels 5. Create Incubator program to attract new business	12/31/2021 and beyond
Expand community development and placemaking programming	1. Develop a communication strategy and provide regular updates. 2. Review progress made on pilot projects. 3. Review place plan strategies.	1. Complete Bluffview Community Park development using CDBG CLOSE funds 2. Continue providing support to other County departments for special projects 3. Develop key partnerships and grant program guidelines to help mitigate food insecurity. 4. Continue promoting the County using social media and other modes of communication.	12/31/2021 and beyond

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Economic Development	Support county economic and community development initiatives. Help identify issues, study the issues, and recommend policies and programs that address the 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. 2021 Funding Request: $17,500. Not in requested budget, to be reviewed by ED Committee.		Use of Fund Balance Loan Repayment Principal & Interest **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $93,415 **$93,415** $128,058 $27,485 **$155,543** **$62,128**	1.25	Increase of State and Federal resources coming into the county Value added to local business associations Resources developed to support business community Businesses retained during pandemic
Business Incubator Program	Program designed to attract new business into Sauk County, supporting business districts and job creation. The program will provide grant funds to offset costs associated with leasing commercial space. Sauk County will work with communities and appropriate organizations to develop resource materials related to starting new business within the County, and in particular communities. Additionally, the County will proactively identify potential businesses based on community need. 2021 Funding Request: $30,000. Not in requested budget, to be reviewed by ED Committee.		Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 **$0** $0 $0 **$0** **$0**		Mitigate potential vacancies due to COVID Increase business diversity Promote Sauk County as a leader in business startup support
Revolving Loan Fund	Support the Sauk County Revolving Loan Fund (RLF) program, a flexible source of supplemental financing for businesses expanding or locating to Sauk County. This fund was created to enable businesses to grow, create jobs, and improve the local economy. Current funding unknown		Grants **TOTAL REVENUES** Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 **$0** $0 **$0** **$0**	-	Promote RLF program Distribute 100% RLF funds
Food Security	Increase opportunities for low to moderate income resident's access to fresh produce and mitigate any increase in food security as a result of COVID. Expand opportunities for education related to sustainable agriculture production and the use of whole food to promote public health and food resiliency. Promote opportunities that allow people to gain exposure to how food is produced and encourages them to learn about how to utilize whole food products. Promote the further development of a regional supply chain between producers and users		Grants **TOTAL REVENUES** Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 **$0** $0 **$0** **$0**	-	Promote health living Connect local producers to consumers
Sauk County Park's Events	Increase levels of visitors to White Mound County Park through the development of a summer concert series featuring local and regional performers. The initiative will build on the success of the Sauk County Parks Department in attracting tourists looking to explore the beauty of our parks system. 2021 Funding Request: $5,000. Not in requested budget, to be reviewed by ED Committee..		Grants **TOTAL REVENUES** Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 **$0** $0 **$0** **$0**	-	Promote white Mound County Park Develop unique programming opportunities throughout the County Support the creation of opportunities for social interaction amongst young families.
Totals			**TOTAL REVENUES** **TOTAL EXPENSES** **COUNTY LEVY**	**$93,415** **$155,543** **$62,128**	1.25	

Administrator - Economic Development

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Number of Community Development Grants approved	15	2	n/a
Dollars leveraged through Community Development Grants (County investment : Private investment)	1:37	1:1	n/a
Number of housing developments	8 units	0	n/a
Streetscaping/Public space projects	5 projects	0	n/a
Number of Revolving Loan Fund applications	0	0	10 Applications
Number of Revolving Loan Fund loans	0	0	3 Funded businesses
Number of CDBG housing rehab loans			24 Homes
Number of Business support events	n/a	n/a	10 Events
Number of Business Incubator Grants approved	n/a	n/a	5 Grantees
Number of business startups	n/a	n/a	10 Businesses
Number of raised gardens funded	n/a	n/a	75 Raised garden beds
Number of performances at Sauk County Parks	n/a	n/a	10 Concerts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Leverage County grant funds with other sources	Requiring community financial support increases collaboration and probability of program success	$4,340,000	5000	$100,000
Support diverse range of community events	Increasing the frequency and diversity of community events will draw more tourists to Sauk County, resulting in more money spent locally	$3,250,000	150000	$250,000
Promote Revolving Loan Fund Program	Attracting a larger number of applicants will encourage competition, leading to higher quality projects	0	0	10 Applicants
Distribute 100% of revolving loan funds	Maximize the distribution of funds to support business expansion and living wages	$296,000	0	$60,000
Distribute 100% of CDBG housing rehabilitation funds	Maximize the distribution of regional housing funds to support the rehabilitatior of housing units for LMI and Senior residents	$35,000	$368,600	$500,000
Receive funding for workforce housing development	Receiving grant funds for workforce housing will help to offset development costs and result in increased number of available units	n/a	$283,793	n/a

ADMINISTRATOR

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
<u>Revenues</u>								
Tax Levy	242,588	230,373	261,027	521,115	521,115	296,266	(224,849)	-43.15%
Grants & Aids	0	0	12,000	16,000	16,000	0	(16,000)	-100.00%
Intergovernmental	0	2,064	1,032	0	0	0	0	0.00%
Interest	0	0	0	39,945	20,265	38,761	(1,184)	-2.96%
Miscellaneous	0	0	0	54,484	25,950	54,654	170	0.31%
Use of Fund Balance	0	62,173	140,357	184,551	0	0	(184,551)	-100.00%
Total Revenues	242,588	294,610	414,416	816,095	583,330	389,681	(426,414)	-52.25%
<u>Expenses</u>								
Labor	239,472	196,924	234,350	242,840	158,577	256,642	13,802	5.68%
Labor Benefits	45,741	61,201	73,554	78,596	51,881	93,780	15,184	19.32%
Supplies & Services	15,053	36,484	106,512	494,659	347,261	39,259	(455,400)	-92.06%
Addition to Fund Balance	(57,678)	0	0	0	25,611	0	0	0.00%
Total Expenses	242,588	294,610	414,416	816,095	583,330	389,681	(426,414)	-52.25%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Change 1 - Fiscal austerity is an appropriate response to the budget challenges created by the County's sales tax loss due to COVID-19. Further, the transition from Administrative Coordinator to Administrator will require the new incumbent to focus their time on becoming acclimated to Sauk County throughout 2021. It is recommended the following tax levy-funded items be put on hold: community development grants $40,000, organization-wide staff development $10,000, community events $10,000. Further, carried forward from 2019 funds could also be put on hold: placemaking $20,000. However, $24,000 was added to support general economic development opportunities.

Change 2 - The 2020 budget included creation of a County-funded Revolving Loan Fund (RLF) Program. Loan expenditure of $256,369 was funded by $100,000 from fund balance, $61,940 of loan repayments received in 2019, and $94,429 of 2020 loan repayments. 2020 loan repayments were put on hiatus for 6 months to provide relief to those businesses, and general fund dollars were reallocated to chambers of commerce and other uses due to COVID-19. With 2021 budget constraints, it is recommended the program be put completely on hold and 2021 loan repayments be used to reduce the tax levy.

Change 3 - Transfer outside agencies from the Administrator budget to the General Non-Departmental accounts.

Change 4 - Completion of Ho-Chunk Intergovernmental Agreement-funded training and community events.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			**Misc Items Put on Hold**	**Local RLF Program Put on Hold**	**Transfer Outside Agencies from General Non-Departmental**	**Ho-Chunk Intergovernmental Agreement Projects Complete**	
Tax Levy	521,115	27,310	(36,000)	(93,415)	(122,744)		296,266
Use of Fund Balance or Carryforward Funds	184,551	0	(20,000)	(161,940)		(2,611)	0
All Other Revenues	110,429	0		(1,014)		(16,000)	93,415
Total Funding	816,095	27,310	(56,000)	(256,369)	(122,744)	(18,611)	389,681
Labor Costs	321,436	28,986					350,422
Supplies & Services	494,659	(1,676)	(56,000)	(256,369)	(122,744)	(18,611)	39,259
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	816,095	27,310	(56,000)	(256,369)	(122,744)	(18,611)	389,681

Issues on the Horizon for the Department:

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

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

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.	12/31/2021
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.	12/31/2021
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2021
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the systems	Update radio, fiber and phone systems as needed to keep current. Implementation of more voice over internet protocol (VOIP) technology to provide better redundant system.	12/31/2021
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.	12/31/2021
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.	12/31/2021
Energy Efficiency- Install 6 electric car charging stations	Install (6) stations charging stations at facilities to be determined	Install the (6) charging stations near the facilities parking areas along with a pay for charging system.	12/31/2021
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.	12/31/2021
Utilities-Compare Kilowatt Hours (KWH) of electrical consumption where major energy efficient measures have been implemented Comparisons as a measurable goal	Compare KWH consumption of peak demand compared to previous years	Reduction of Peak demand KWH where major energy efficiencies have been implemented (LEC Solar, BAS demand controls)	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	$49,893	0.55	
			TOTAL REVENUES	$49,893		
			Wages & Benefits	$35,263		
			Operating Expenses	$14,630		
			TOTAL EXPENSES	$49,893		
			COUNTY LEVY	$0		
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	$631,772	0.40	
			TOTAL EXPENSES	$631,772		
			COUNTY LEVY	$631,772		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	$150,500	10.40	Work orders and Maintenance cost per square foot
				$0		
			TOTAL REVENUES	$150,500		
			Wages & Benefits	$778,608		
			Operating Expenses	$556,977		
			TOTAL EXPENSES	$1,335,585		
			COUNTY LEVY	$1,185,085		

Building Services

Communications	Maintain phone 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	$500	1.15	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Rent	$474,500		
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$475,000**		
			Wages & Benefits	$129,989		
			Operating Expenses	$176,651		
			TOTAL EXPENSES	**$306,640**		
			COUNTY LEVY	**($168,360)**		
Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds	$110,000	Grants	$0		
	Tuck pointing / Caulking of Facilities - $9,614 carryforward and $30,000 levy	$39,614	Use of Fund Balance	$5,223,963		
	Space Needs Implementation/Remodel - $1,133,902 will be carryforward from 2019 budget, $2,500,000 general fund balance	$3,633,902	Use of Carryforward	$780,000		
	Building Security Improvements - $150,000 carryforward and $500,000 general fund balance	$650,000	**TOTAL REVENUES**	**$6,003,963**		
	West Square Roof Replacement -Carryforward from 2020	$360,145	Wages & Benefits	$0		
	Implement Energy Cost Saving Measures - $225,000 general fund balance	$225,000	Operating Expenses	$6,083,963		
	Facilities Director vehicle replacement- Levy	$42,500	**TOTAL EXPENSES**	**$6,083,963**		
	Communications Infrastructure Upgrades - $100,000 levy	$100,000				
	Communications Upgrades - $500,000 levy and $208,637	$258,637	**COUNTY LEVY**	**$80,000**		
	Spring Green Area Broadband expansion- Fund balance	$250,000				
	Dispatch Center Radio Console Replacement - $120,000 carried forward and $30,000 levy	$150,000				
	LEC Video Camera Upgrades - General Fund Balance	$205,000				
	LEC Kitchen Equipment Replacement (Carry forward)	$44,000				
	LEC Carpet Replacement - Carryforward funds	$137,665				
Totals			**TOTAL REVENUES**	**$6,679,356**		
			TOTAL EXPENSES	**$8,407,853**	12.50	
			COUNTY LEVY	**$1,728,497**		

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	1889 Work Orders	1910 Work Orders	1900 Work Orders
Number of pieces of mail processed	144,730	148,000	150,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	LEC, HSR, WS Exterior LED Lighting, HCC, LEC, WS EE upgrades, Huber Boiler upgrade & Controls, Solar @HCC &LEC	CH/HSR Metasys engine upgrade, Continue lighting upgrades in all facilities, LEC building control software upgrade, Huber controls retrofit, LEC Mini-split AC unit upgrades (4)	CH & HSR HVAC controls $ equipment upgrade corresponding with Space Needs upgrades, LEC boiler upgrade, 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.	700 work orders, 5 fiber lease, 11 tower leases, complete narrow banding corrections	510 work orders, 5 fiber lease, 11 tower leases, Dept radio inventory & budget planning	550 work orders, 5 fiber lease, 11 tower leases, radio channel upgrade

Building Services

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 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	$4.75	$4.45	$3.83
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, one fiber lease added and Three tower lease added	Ideally no outages. Still have space to lease on both towers and fiber

BUILDING SERVICES

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	2,256,404	2,626,213	2,165,603	2,022,312	2,022,312	1,728,497	(293,815)	-14.53%
User Fees	25,763	6,656	6,425	9,000	5,000	5,000	(4,000)	-44.44%
Intergovernmental	44,215	44,378	42,890	48,463	48,463	50,393	1,930	3.98%
Rent	344,696	414,002	441,348	471,374	521,500	619,500	148,126	31.42%
Miscellaneous	9,524	10,157	95,748	500	2,224	500	0	0.00%
Use of Fund Balance	5,791	129,269	159,936	6,409,247	456,124	6,003,963	(405,284)	-6.32%
Total Revenues	2,686,394	3,230,676	2,911,951	8,960,896	3,055,623	8,407,853	(553,043)	-6.17%
Expenses								
Labor	488,822	527,059	548,801	580,547	580,547	687,905	107,358	18.49%
Labor Benefits	165,682	176,517	191,138	207,864	207,913	297,329	89,465	43.04%
Supplies & Services	1,277,136	1,354,271	1,541,095	1,494,380	1,438,008	1,338,656	(155,724)	-10.42%
Capital Outlay	754,754	1,172,829	630,917	6,678,105	829,155	6,083,963	(594,142)	-8.90%
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%
Total Expenses	2,686,394	3,230,676	2,911,951	8,960,896	3,055,623	8,407,853	(553,043)	-6.17%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
Courtroom Sound and Video upgrade		0
Implement Energy Cost Saving Measure:	225,000	0
Elevator Upgrades - Courthouse	110,000	0
Tuck-pointing & Caulking of Facilities	9,614	0
Space Needs Study/Implementation	3,633,902	0
Replace Roofs of Facilities	360,145	0
Building Security	650,000	0
Communications Infrastructure Upgrades	100,000	0
Communications Upgrades	258,637	50,000
Spring Green Area Fiber Expansion	250,000	0
Sheriff Radio Replacement	150,000	30,000
LEC Carpet Replacement	87,665	0
LEC Kitchen Equipment Replacement	44,000	0
LEC Camera Upgrades	205,000	0
2021 Total	6,083,963	80,000
2022	3,165,000	860,000
2023	3,395,000	770,000
2024	825,000	600,000
2025	335,000	110,000

Changes and Highlights to the Department's Budget:

The 2021 budget includes the following:
-Continuation of funding for communications system upgrades, fiber system upgrades and radio console replacement funds.
-Begin implementation of space needs assessment, and continue implementation all facility security upgrades.

Change 1 - Addition of 3 full-time Custodial positions, $163,461, elimination of outside custodial contract.

Change 2 - 2021 Budgeted capital outlay projects equal $6.1 million, a decrease of $594,000 compared to 2020 ($65,000 funded by tax levy).

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	Change 5	2021 Budget Request
Description of Change			Add 3 Custodial Positions to Replace Contracted Cleaning Services	Building Services Outlay Decrease				
Tax Levy	2,022,312	(213,167)	(15,648)	(65,000)		0		1,728,497
Use of Fund Balance or Carryforward Funds	4,962,780	1,570,325		(529,142)				6,003,963
All Other Revenues	1,975,804	(1,300,411)						675,393
Total Funding	8,960,896	56,747	(15,648)	(594,142)	0	0	0	8,407,853
Labor Costs	788,411	33,363	163,461					985,235
Supplies & Services	1,494,380	23,384	(179,109)					1,338,655
Capital Outlay	6,678,105	0		(594,142)				6,083,963
Transfers to Other Funds	0	0						0
Addition to Fund Balance	0	0						0
Total Expenses	8,960,896	56,747	(15,648)	(594,142)	0	0	0	8,407,853

Issues on the Horizon for the Department:

We continue to promote the towers and fiber and have had some additional co-locators/lessees that have increased revenues slightly.

Work on energy savings measures to reduce / maintain utility costs.

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 Sauk County's goal to fill all vacant positions within the Corporation Counsel's department	The county will be legally supported by a fully staffed office and accomplishing the workload in a timely fashion and more cost effective manner.	Publicize open positions, interview prospective candidates, and hire to fill all open positions consistent with deadlines to meet completion date deadline, allowing for sufficient time to consult with relevant county stakeholders.	5/31/2021
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 comprehensive plan update; Great Sauk Trail completion; air, water and land resource protection, and comprehensive outdoor recreation plan in a timely manner	12/31/2021
Support the County Administrator with proactive legal support	The clients in the community will become healthier and our numbers will diminish	The JDS Program will continue to expand helping clients of Sauk County overcome their addictions	12/31/2021

Corporation Counsel

Support the County's efforts to protect the health and safety of Sauk County	The number of positive Covid-19 cases will diminish, or at a minimum remain static	Support the continued efforts of the Health Department in the dealing Covid-19 Pandemic, consuming all actions taken are consistent with statutory and admin authority.	6/30/2021
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)	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	Other Revenues	$0	1.12	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$113,843		
			Operating Expenses	$254,065		
			TOTAL EXPENSES	**$367,908**		
			COUNTY LEVY	**$367,908**		
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, 51.20, 55.02	User Fees	$0	2.88	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			Other Revenues	$110,019		
			TOTAL REVENUES	**$110,019**		
			Wages & Benefits	$270,476		
			Operating Expenses	$0		
			TOTAL EXPENSES	**$270,476**		
			COUNTY LEVY	**$160,457**		
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	$132,366	1.00	Child Support Agency improves its metrics due to proactive legal support.
			TOTAL REVENUES	**$132,366**		
			Wages & Benefits	$132,216		
			Operating Expenses	$150		
			TOTAL EXPENSES	**$132,366**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$242,385**	5.00	
			TOTAL EXPENSES	**$770,750**		
			COUNTY LEVY	**$528,365**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Legal Inquiries & Opinions	990	1500	1000
Document Reviews	120	250	250
Claim Reviews	25	300	50
Resolution/Contract/Policy/Rule Reviews	N/A	25	100
Enforcement/Litigation Reviews/Conferences/Actions	160	250	100
Guardianship/Protective Placement Reviews/Actions	127	150	130
Civil Commitment Actions	89	150	100
TPR/CHIPS Reviews/Actions	149	150	125
Paternity Child Support	603	700	650

Corporation Counsel

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies.	100%	100%	100%
Document Reviews	Departments/officials receive advice/guidance on draft legal documents in accordance with CCO policies.	60%	100%	100%
Claim Reviews	Actual/potential claims against county are reviewed in accordance with CCO policies.	100%	100%	100%
Resolution/Contract/Policy/Rule Reviews	Proposed resolutions/contracts/policies/rules are reviewed for legal and best practice compliance per CCO policies.	50%	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.	90%	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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	404,947	433,529	451,267	499,370	499,370	528,364	28,994	5.81%
Intergovernmental	218,244	224,127	229,921	274,320	320,880	242,385	(31,935)	-11.64%
Miscellaneous	373	21	0	155,000	0	0	(155,000)	-100.00%
Use of Fund Balance	0	0	0	0	156,833	0	0	0.00%
Total Revenues	623,565	657,678	681,188	928,690	977,083	770,749	(157,941)	-17.01%
Expenses								
Labor	453,392	459,963	498,966	321,289	323,784	370,090	48,801	15.19%
Labor Benefits	123,636	122,175	146,711	118,826	119,191	146,444	27,618	23.24%
Supplies & Services	33,125	51,706	28,761	488,575	534,108	254,215	(234,360)	-47.97%
Addition to Fund Balance	13,411	23,834	6,750	0	0	0	0	0.00%
Total Expenses	623,565	657,678	681,188	928,690	977,083	770,749	(157,941)	-17.01%
Beginning of Year Fund Balance				Included in General Fund Total				
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: Corporation Counsel

Changes and Highlights to the Department's Budget:

The 2021 budget includes reclassifying the Legal Assistant to Office Manager/Paralegal and the Legal Secretary to Paralegal. The Legal Assistant and Legal Secretary have been acting in the capacity of Paralegals for quite some time, therefore the reclassification is appropriate.

Do not refill Corporation Counsel position -$132,109
Elimination of vacant Paralegal position -$74,774
Reclassify Principal Assistant Corporation Counsel to Assistant Corporation Counsel -$1,922

Contract for Corporation Counsel services, rather than having an on-staff attorney.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			Reclass of Legal Secretary & Legal Assistant	Other Staff Changes	Contract for Corporation Counsel	
Tax Levy	499,370	(12,225)	17,219	(208,805)	232,805	528,364
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	255,320	(12,935)				242,385
Total Funding	754,690	(25,160)	17,219	(208,805)	232,805	770,749
Labor Costs	715,115	(6,995)	17,219	(208,805)		516,534
Supplies & Services	39,575	(18,165)			232,805	254,215
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	754,690	(25,160)	17,219	(208,805)	232,805	770,749

Issues on the Horizon for the Department:

Restructuring the Corporation Counsel's office. Many unknowns at this time.

COUNTY BOARD

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	152,026	156,853	160,260	193,583	193,583	213,948	20,365	10.52%
Use of Fund Balance	0	0	70,735	17,213	0	0	(17,213)	-100.00%
Total Revenues	152,026	156,853	230,995	210,796	193,583	213,948	3,152	1.50%
Expenses								
Labor	83,580	80,202	83,160	115,363	107,170	128,970	13,607	11.79%
Labor Benefits	6,749	6,302	6,440	8,894	8,379	10,096	1,202	13.51%
Supplies & Services	48,016	62,104	124,174	86,539	66,429	74,882	(11,657)	-13.47%
Capital Outlay	0	0	17,221	0	0	0	0	0.00%
Addition to Fund Balance	13,681	8,245	0	0	11,605	0	0	0.00%
Total Expenses	152,026	156,853	230,995	210,796	193,583	213,948	3,152	1.50%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Change 1: 2020 included updates to the County Board Room voting system. This project will be complete in 2020 and not recurring in 2021. However, there is additional maintenance fees for the voting system.

Change 2: 2020 included $10,000 to develop evaluation criteria for the Corporation Counsel and Administrative Coordinator, funded by general fund balance. This is not recurring.

Change 3: Effective with the term of office beginning April, 2020, per diem for County Board meetings increased from $60 to $90 and for committee meetings from $50 to $75.

Change 4: The Wisconsin Counties Association (WCA) conference was budgeted to be in Wisconsin Dells in 2020, compared to LaCrosse in 2021.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			**Voting System Updates Complete**	**Corporation Counsel and Administrative Coordinator Evaluation**	**Increase in Per Diem Rates**	**WCA Conference in LaCrosse**	
Tax Levy	193,583	(2,324)	5,600		13,189	3,900	213,948
Use of Fund Balance or Carryforward Funds	17,213	0	(7,213)	(10,000)			0
All Other Revenues	0	0					0
Total Funding	210,796	(2,324)	(1,613)	(10,000)	13,189	3,900	213,948
Labor Costs	124,257	1,620			13,189		139,066
Supplies & Services	86,539	(3,944)	(1,613)	(10,000)		3,900	74,882
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	210,796	(2,324)	(1,613)	(10,000)	13,189	3,900	213,948

Issues on the Horizon for the Department:

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

County Clerk

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

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing	1. Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc. 2. Provide informational handouts to public regarding documentation needed for services within the office.	12/31/2021
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2021

County Clerk

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 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 Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$10,525 $0 **$10,525** $66,269 $11,032 **$77,301** **$66,776**	0.83	1) Marriage License Corrections
County Board	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. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against Sauk County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	User Fees Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 **$0** $63,911 $11,032 **$74,943** **$74,943**	0.68	1) Resolutions/Ordinances
Elections	1) Serve as provider for 24 "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. 2) Coordinate and publish all election notices. 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. 4) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 5) Draft, proof and distribute test, absentee and official ballots and election supplies for all elections. Coordinate testing of election tabulating equipment. 6) Appoint "Board of Canvassers". 7) Maintain official record of all county election results and election financial reports and report final canvass results to GAB. 8) Conduct county re-count proceedings and maintain official minutes.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	User Fees/MOU's Use of Fund Balance **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$80,517 $0 **$80,517** $163,731 $70,501 **$234,232** **$153,715**	2.00	1) Election Correspondence & Law Updates
Passports	1) Accept and compile application and documents for passports. 2) Collect fees on behalf of US Departments of State and County Clerk Department. 3) Provide photo services. 4) Forward all documentation to the US Department of State for processing.	Not mandated	User Fees Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$24,000 $0 **$24,000** $35,337 $1,000 **$36,337** **$12,337**	0.50	1) Passport Corrections
Totals			**TOTAL REVENUES** **TOTAL EXPENSES** **COUNTY LEVY**	**$115,042** **$422,813** **$307,771**	4.00	

County Clerk

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Marriage Licenses Issued	432	300	300
Passport Applications	974	500	800
Passport Photos	857	500	700
Dog/Kennel Licenses Sold	5016	5016	5016
Open Air Assembly Permits Issued	0	0	0
Timber Notices Issued	80	80	80
County Directory	5 printed/website	5 printed/website	5 printed/website
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website
Resolutions & Ordinances Considered	170/29	179/30	179/30
Elections Conducted	1	4	2
Domestic Partnership Agreements Issued	0	Discontinued	Discontinued
Termination of Domestic Partnerships Issued	0	0	0
Number of WisVote Reliers	24	24	23
WisVote Death Alerts	119	90	90
WisVote Duplicate Voter Alerts	162	320	320
WisVote Felon Alerts	5	7	7
WisVote Boundary Exception Alerts	0	60	60
WisVote Transfer Out Alerts	113	200	200
WisVote Merged Voter Alerts	144	240	240
WisVote DMV Check Alerts	70	190	190
February 19, 2019 Spring Primary	No Election	-	-
April 2, 2019 Spring Election	28% Voter Turnout	-	-
February 18, 2020 Spring Primary Election	-	15% Voter Turnout	
April 7, 2020 Spring Election & Presidential Preference	-	40% Voter Turnout	
August 11, 2020 Partisan Primary Election	-	12% Voter Turnout Estimate	
November 3, 2020 General Election		66% Voter Turnout Estimate	
February 16, 2021 Spring Primary Election			9% Voter Turnout Estimate
April 6, 2021 Spring Election	-		16% Voter Turnout Estimate

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
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.	Spring 2019 Election = 10 mistakes	Spring 2020 Election = 10 mistakes; Fall 2020 Elections = 10 mistakes	Spring 2021 Election = 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 - 10	Corrections - 10	Corrections - 7

COUNTY CLERK / ELECTIONS

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	250,887	263,495	222,446	282,554	282,554	307,771	25,217	8.92%
Grants & Aids	0	0	8,754	0	16,000	0	0	0.00%
Licenses & Permits	16,000	15,805	16,010	10,500	10,500	10,500	0	0.00%
User Fees	31,215	35,355	44,549	36,425	24,076	24,025	(12,400)	-34.04%
Intergovernmental	97,609	93,589	83,826	91,808	91,809	80,517	(11,291)	-12.30%
Use of Fund Balance	0	0	0	13,675	43,471	0	(13,675)	-100.00%
Total Revenues	395,711	408,244	375,586	434,962	468,410	422,813	(12,149)	-2.79%
Expenses								
Labor	181,690	182,842	187,098	199,196	215,126	222,761	23,565	11.83%
Labor Benefits	74,376	73,356	76,248	82,366	93,825	106,486	24,120	29.28%
Supplies & Services	77,575	104,063	66,160	153,400	159,459	93,566	(59,834)	-39.01%
Capital Outlay	0	10,005	0	0	0	0	0	0.00%
Addition to Fund Balance	62,071	37,979	46,080	0		0	0	0.00%
Total Expenses	395,711	408,244	375,586	434,962	468,410	422,813	(12,149)	-2.79%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
	0	0
2021 Total		
2022	0	0
2023	0	0
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: COUNTY CLERK

Changes and Highlights to the Department's Budget:

Change 1: 2021 will be a 2 Year Election Cycle. 2020 was a 4 Year Election Cycle. This decreases expenses as well as revenues and levy.

Change 2: COVID-19 has disrupted travel, both nationally and internationally. The office has seen a decrease in passport applications and renewals.

Change 3: Increase in expenses due to reorganizing structure of the office.

Change 4: Addition of Municode update services for maintenance of Sauk County's Code of Ordinances.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			4 Elections in 2020 to 2 Elections in 2021	Passport Decrease	Office Restructure	Code of Ordinances Update	
Tax Levy	282,554	24,061	(27,919)	12,400	7,175	9,500	307,771
Use of Fund Balance or Carryforward Funds	13,675	0	(13,675)				0
All Other Revenues	138,733	(1,296)	(9,995)	(12,400)			115,042
Total Funding	434,962	22,765	(51,589)	0	7,175	9,500	422,813
Labor Costs	281,562	22,572	17,939		7,175		329,248
Supplies & Services	153,400	193	(69,528)	0		9,500	93,565
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	434,962	22,765	(51,589)	0	7,175	9,500	422,813

Issues on the Horizon for the Department:

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
Revenues											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	11,204	33,976	55,338	25,000	11,000	8,000	(17,000)	-68.00%			
Transfer from other Funds	1,522,334	1,518,297	1,531,592	1,461,089	1,471,089	1,467,399	6,310	0.43%	2021 Total	0	0
Bond Proceeds	0	0	0	0	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	310,002	275,945	376,686	380,686	386,601	9,915	2.63%	2022	0	0
									2023	0	0
Total Revenues	1,533,538	1,862,275	1,862,875	1,862,775	1,862,775	1,862,000	(775)	-0.04%	2024	0	0
									2025	0	0
Expenses											
Principal Redemption	908,792	1,720,000	1,755,000	1,790,000	1,790,000	1,825,000	35,000	1.96%			
Interest Payments	169,457	142,275	107,875	72,775	72,775	37,000	(35,775)	-49.16%			
Addition to Fund Balance	455,289	0	0	0	0	0	0	0.00%			
Total Expenses	1,533,538	1,862,275	1,862,875	1,862,775	1,862,775	1,862,000	(775)	-0.04%			
Beginning of Year Fund Balance	897,945	1,353,234	1,043,232		767,287	386,601					
End of Year Fund Balance	1,353,234	1,043,232	767,287		386,601	0					

Changes and Highlights to the Department's Budget:

This budget includes use of previously accumulated fund balance to smooth the levy impact of fluctuations in debt service due to refundings.

The Debt Service Fund accounts for debt service related to the Law Enforcement Center (LEC). The last payment of LEC debt will be in 2021.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0					0
Use of Fund Balance or Carryforward Funds	376,686	9,915				386,601
All Other Revenues	1,486,089	(10,690)				1,475,399
Total Funding	1,862,775	(775)	0	0	0	1,862,000
Labor Costs						0
Supplies & Services	1,862,775	(775)				1,862,000
Capital Outlay						0
Addition to Fund Balance						0
Total Expenses	1,862,775	(775)	0	0	0	1,862,000

Issues on the Horizon for the Department:

Any issuance and payment of debt related to the Health Care Center is recorded in the Health Care Center fund. This accounting procedure allows the debt payments to be applied to Medicare and Medicaid rates.

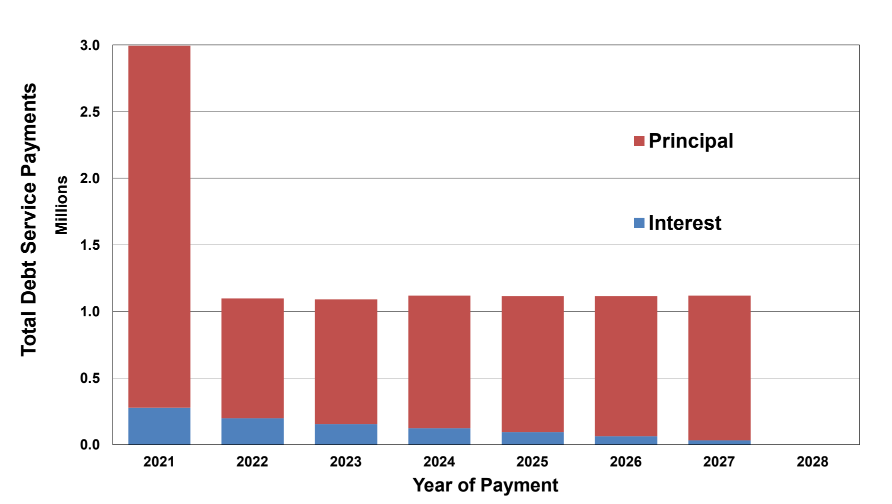
GENERAL OBLIGATION DEBT SCHEDULE
General Debt Service and Health Care Center Funds Combined

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
General Governmental				
2021	1,825,000	36,500	1,861,500	0
2022	0	0	0	0
2023	0	0	0	0
2024	0	0	0	0
2025	0	0	0	0
2026	0	0	0	0
2027	0	0	0	0
2028	0	0	0	0
Health Care Center				
2021	890,000	241,850	1,131,850	5,985,000
2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
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
Total				
2021	2,715,000	278,350	2,993,350	5,985,000
2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
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

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.

2020 County Equalization Report as issued by the Wisconsin Department of Revenue		$8,041,209,100
5% Debt Limitation	100.00%	$402,060,455
Outstanding General Obligation Debt at 1/1/2021	2.16%	$8,700,000
Remaining Debt Margin	97.84%	$393,360,455

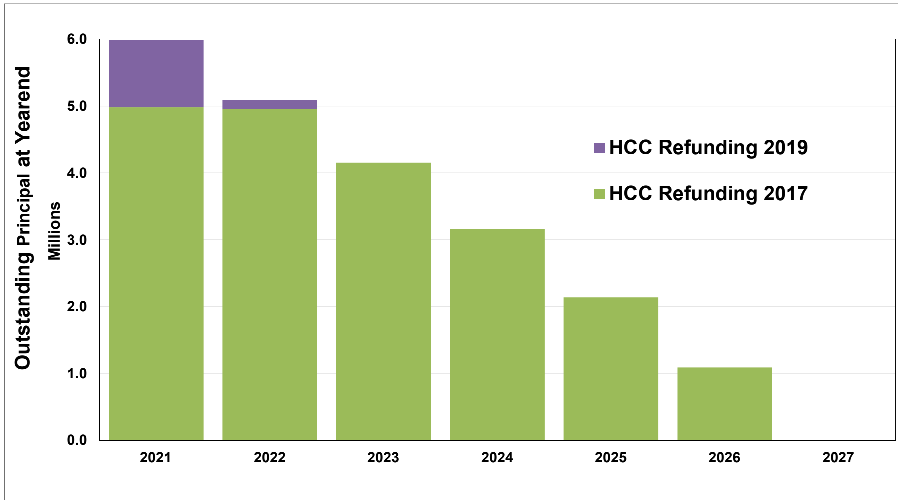


The Health Care Center budget includes repayment of $5,080,000 of general obligation refunding bonds issued April, 2017 and $2,665,000 of general obligation refunding bonds issued July, 2019 for construction of a replacement facility. The Health Care Center is accounted for as an enterprise fund, so debt issuance and repayment is recorded in that fund, not the Debt Service fund, with repayment starting in 2008 and ending in 2027.

Future Debt Plans

Sauk County is considering replacement of its main Highway building, which may 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.



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Purpose:	Advance Refunding of Law Enforcement Center Bonds - for maturities due 2012 (partial), 2013, and 2018 through 2021				Refunding of December 29, 2005 Law Enforcement $10,000,000			
Dated:	December 29, 2005				July 18, 2016			
Original Issue $:	$10,000,000				$7,125,000			
Moody's Rating:	Aa3. Rating enhanced with bond insurance to Aaa				Aa1			
Principal Due:	October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2015 at par				None			
CUSIP:	804328				804328			
Paying Agent:	Associated Bank				Associated Bank			
Budgeted Fund:	Debt Service				Debt Service			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total
2006	135,000	298,108	3.750%	433,108				0
2007	20,000	389,493	3.500% *	409,493				0
2008	20,000	388,793	3.500% *	408,793				0
2009	25,000	388,093	3.500% *	413,093				0
2010	25,000	387,218	3.500% *	412,218				0
2011	25,000	386,343	3.500% *	411,343				0
2012	1,015,000	385,468	4.000% **	1,400,468				0
2013	1,340,000	344,868	4.000% **	1,684,868				0
2014	25,000	291,268	4.000% **	316,268				0
2015	25,000	290,268	4.000% **	315,268				0
2016	Refunded 7-16	241,056	4.000% **	241,056		28,896	2.000%	28,896
2017	Refunded 7-16	0	4.000% **	0	35,000	142,500	2.000%	177,500
2018	Refunded 7-16	0	4.000% **	0	1,720,000	141,800	2.000%	1,861,800
2019	Refunded 7-16	0	3.850%	0	1,755,000	107,400	2.000%	1,862,400
2020	Refunded 7-16	0	3.900%	0	1,790,000	72,300	2.000%	1,862,300
2021	Refunded 7-16	0	4.000% **	0	1,825,000	36,500	2.000%	1,861,500
2022				0				0
2023				0				0
2024				0				0
2025				0				0
2026				0				0
2027				0				0
			Average				Average	
Totals	2,655,000	3,790,972	3.950%	6,445,972	7,125,000	529,396	2.000%	7,654,396

In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farth
* Indicates the lowest interest rate for each issue.
** Indicates the highest (remaining if refunded) interest rate for each issue.

Callable maturities

GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

Issue Type:	General Obligation Advance Refunding Bonds	General Obligation Advance Refunding Bonds	General Obligation Refunding Bonds	General Obligation Refunding Bonds
Purpose:	Skilled Nursing Facility	Skilled Nursing Facility	Refunding of July 6, 2007 Skilled Nursing Facility $4,925,000	Refunding of October 13, 2009 Skilled Nursing Facility $4,965,000
Dated:	October 13, 2009	July 6, 2010	April 20, 2017	July 30, 2019
Original Issue $:	$4,965,000	$4,925,000	$5,080,000	$2,665,000
Moody's Rating:	Aa3	Aa2	Aa1	Aa1
Principal Due:	October 1	October 1	October 1	October 1
Interest Due:	April 1 and October 1	April 1 and October 1	April 1 and October 1	April 1 and October 1
Callable:	October 1, 2019 at par	October 1, 2020 at par	October 1, 2025 at par	None
CUSIP:	804328	804328	804328	804328
Paying Agent:	Associated Bank	Associated Bank	Associated Bank	Associated Bank
Budgeted Fund:	Health Care Center	Health Care Center	Health Care Center	Health Care Center

Year of Payment	Principal	Interest		Total	Principal	Interest		Total
2006				0				0
2007				0				0
2008				0				0
2009				0				0
2010	110,000	185,564	2.000% *	295,564				0
2011	25,000	189,763	2.000% *	214,763		246,226		246,226
2012	75,000	189,263	2.500%	264,263		199,194		199,194
2013	75,000	187,388	2.750%	262,388		199,194		199,194
2014	60,000	185,325	3.000%	245,325		199,194		199,194
2015	50,000	183,525	3.000%	233,525		199,194		199,194
2016	60,000	182,025	3.250%	242,025		199,194		199,194
2017	65,000	180,075	3.500%	245,075		99,597		99,597
2018	795,000	177,800	4.000% **	972,800		0		0
2019	830,000	146,000	4.000% **	976,000		0		0
2020	Refunded 7-19	0	4.000% **	0		0		0
2021	Refunded 7-19	0	4.000% **	0		0		0
2022	Refunded 7-19	0	4.000% **	0		0		0
2023	Refunded 7-19	0	4.000% **	0	Refunded 4-17	0	4.125% **	0
2024				0	Refunded 4-17	0	4.125% **	0
2025				0	Refunded 4-17	0	4.000% *	0
2026				0	Refunded 4-17	0	4.000% *	0
2027				0	Refunded 4-17	0	4.000% *	0
			Average				Average	
Totals	2,145,000	1,806,728	3.958%	3,951,728	0	1,341,791	4.010%	1,341,791

Year of Payment	Principal	Interest		Total	Principal	Interest		Total
2006								
2007								
2008								
2009				0				0
2010				0				0
2011				0				0
2012				0				0
2013				0				0
2014				0				0
2015				0				0
2016				0				0
2017		67,598		67,598				0
2018	25,000	151,150	2.000% *	176,150				0
2019	25,000	150,650	2.000% *	175,650				0
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200
2024	995,000	124,500	3.000% **	1,119,500				0
2025	1,020,000	94,650	3.000% **	1,114,650				0
2026	1,050,000	64,050	3.000% **	1,114,050				0
2027	1,085,000	32,550	3.000% **	1,117,550				0
			Average				Average	
Totals	5,080,000	1,282,748	2.990%	6,362,748	2,665,000	300,658	4.911%	2,965,658

er In general, interest rates increase over the lives of bond issues due to uncertainty as to the issuer's ability to make bond payments farther in the future.
* Indicates the lowest interest rate for each issue.
** Indicates the highest (remaining if refunded) interest rate for each issue.

Callable maturities

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 Department General Non-Departmental 999	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	$ Change 2020 Amended to 2021
412100 Sales Tax Discount Retailer's Discount retained on taxable sales made by the County.	(136)	(125)	(131)	(75)	(130)	(130)	(130)	(130)	0
412200 County Sales Tax Revenues 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."	(9,172,923)	(9,383,467)	(9,460,672)	(2,336,657)	(9,889,000)	(9,889,000)	(7,855,636)	(9,157,422)	(731,578)
422100 Shared Revenue 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.	(709,855)	(749,374)	(758,160)	0	(750,202)	(750,202)	(780,329)	(771,223)	21,021
422150 Computer Aid Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.	(92,128)	(93,482)	(95,745)	0	(95,744)	(95,744)	(95,744)	(95,744)	0
422151 Personal Property Aid Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).	0	0	(266,019)	(215,541)	(215,540)	(215,540)	(215,540)	(165,062)	(50,478)
424120 Indirect Cost Reimbursement Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.	(139,097)	(148,781)	(142,665)	(78,446)	(156,892)	(156,892)	(156,892)	(205,055)	48,163
481420 Interest on Loan Payments Interest payments for de-Federalized CDBG-ED loans from CDBG Close program in 2019 (to Administrative Coordinator budget in 2020). Prior to 2019 interest was for Tri-County Airport hangar loan, complete 2018.	(58)	(32)	(28,153)	0 To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	- To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	0
481500 Principal Loan Payments Principal payments for outstanding de-Federalized CDBG-ED loans from CDBG Close program (to Administrative Coordinator budget in 2020).	0	0	(34,210)	0 To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	- To Admin Coordinator in 2020	0 To Admin Coordinator in 2020	0

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 Department: General Non-Departmental 999	2017 Actual	2018 Actual	2019 Actual	2020 6 Months Actual	2020 Originally Adopted Budget	2020 Amended Budget	2020 Estimated	2021	$ Change 2020 Amended to 2021
482100 Rent of County Buildings Rent of space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, Humane Society, VARC, Workforce Development Board of South Central Wisconsin, and Department of Workforce Development. (DNR ended 2018.)	(136,979)	(135,624)	(119,019)	0 To Building Services in 2020	0 To Building Services in 2020	0 To Building Services in 2020	- To Building Services in 2020	0 To Building Services in 2020	0
483600 Sale of County Owned Property Proceeds from sale of surplus property.	(8,104)	(13,566)	(7,937)	(5,581)	(8,000)	(8,000)	(8,000)	(8,000)	0
484110 Miscellaneous Revenues Miscellaneous revenues.	(334)	(2,076)	(3,031)	(215)	(1,000)	(1,000)	(1,000)	(1,000)	0
492200 Transfer from Special Revenue Funds 2017-2021 - Transfer of Human Services excess fund balance and interfund investment income.	(344,182)	(1,953,641)	(1,127,521)	(992,916)	(90,000)	(90,000)	(1,037,916)	(90,000)	0
492600 Transfer from Enterprise Funds Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.	(755,433)	(1,213,660)	(67,493)	(20,000)	(40,000)	(40,000)	(65,000)	(65,000)	25,000
492700 Transfer from Highway Fund Transfer of interfund investment income.	(55,479)	(152,515)	(193,099)	(60,000)	(120,000)	(120,000)	(200,000)	(200,000)	80,000
493100 General Fund Applied Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: $600,000 2017; $700,000 2018; $525,000 2019; $300,000 2020; $900,000 2021. Contingency fund of $350,000 in 2017-2020, $430,000 2021. First time outside agencies $56,000.	0	0	0	0	(706,000)	(706,000)	0	(1,330,000)	624,000
493200 Continuing Appropriations from Prior Year Re-appropriation of previously budgeted funds that were unspent due to projects not being completed in the year in which they were first budgeted. A budget only account; no actual revenues are received. 2020: ATC Environmental impact fees.	0	0	0	0	0	(238,425)	0	0	(238,425)
TOTAL GENERAL REVENUES	**(11,414,708)**	**(13,846,342)**	**(12,303,855)**	**(3,709,432)**	**(12,072,508)**	**(12,310,933)**	**(10,416,187)**	**(12,088,636)**	**(222,297)**

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 **Department** General Non-Departmental 999	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 6 Months Actual**	**2020 Originally Adopted Budget**	**2020 Amended Budget**	**2020 Estimated**	**2021**	**$ Change 2020 Amended to 2021**
GENERAL EXPENSES									
10999148-524000 Miscellaneous Expenses Miscellaneous expenses.	0	4,195	3	2,423	500	500	2,750	500	0
10999148-524700 Charitable and Penal Charges 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.	242	212	253	174	174	174	174	660	(486)
10999148-526100 Outside Agencies "Community Chest" of outside agencies	0	0	0	0	0	0	0	161,900	(161,900)
10999190-526100 Contingency Expense 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.	0	0	0	0	350,000	350,000	0	430,000	(80,000)
10999350 Airports 526100-99004 Tri-County Airport	15,665	16,422	16,422	0	0	0	0	49,412	(49,412)
10999360-526100 Wisconsin River Rail Transit	28,000	28,000	30,000	0	0	0	0	30,000	(30,000)
10999510 Sauk County Library Board Provide library service for rural county residents.	1,027,730	1,044,867	1,075,037	1,171,107	1,173,754	1,173,754	1,172,720	1,214,062	(40,308)
10999562 UW-Baraboo/Sauk County Operating & Outlay	131,000	102,500	102,500	60,000	60,000	60,000	60,000	60,000	0
10999683-526100 ATC Environmental Impact Fee Projects Badger Coulee transmission line environmental impact fee projects.	250,572	150,001	44,251	113,320	0	238,425	238,425	0	238,425
10999900-595000 Transfer to Debt Service Fund Transfer of sales tax proceeds to fund debt service.	1,425,334	1,418,297	1,396,456	680,545	1,361,089	1,361,089	1,361,089	1,367,399	(6,310)
10999900-596000 Transfer to Enterprise Funds Transfer of sales tax proceeds to fund Health Care Center debt service.	1,206,048	1,132,167	1,141,440	516,905	1,033,810	1,033,810	1,033,810	1,062,548	(28,738)
Transfer to Health Care Center for capital items: 2018 - Assisted Living study 2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program	0	36,000	453,701	0	0	0	0	0	0
TOTAL GENERAL EXPENSES	**2,882,197**	**2,740,872**	**3,940,443**	**1,369,367**	**2,801,573**	**3,039,998**	**2,692,248**	**3,102,419**	**16,991**

Sauk County Sales Tax

2019 Actual $9,460,672 - 9.40% = $8,571,704
2020 Budget = $9,889,000
Difference = -$1,317,296

Payment Month	Sales Month	2015	2016	2017	2018	2019	2020	% Change from Prior Year	Cumulative % Change from Prior
March	January	513,922	525,300	601,459	583,943	572,392	595,656	4.06%	4.06%
April	February	723,897	640,271	576,910	454,734	554,971	679,216	22.39%	13.08%
May	March	643,104	614,214	708,391	849,721	806,945	544,024	-32.58%	-5.97%
June	April	572,372	780,605	792,838	732,946	671,737	517,762	-22.92%	-10.34%
July	May	744,909	752,233	705,028	690,120	800,087	787,082	-1.63%	-8.29%
August	June	873,544	882,537	930,001	1,151,529	1,172,155	891,529	-23.94%	-12.30%
September	July	947,390	1,011,134	1,092,529	1,025,166	881,359	931,365	5.67%	-9.40%
October	August	976,100	865,618	907,831	900,579	1,088,730		-100.00%	-24.46%
November	September	634,827	736,733	840,633	950,737	889,289		-100.00%	-33.49%
December	October	701,191	739,248	689,892	588,679	584,826		-100.00%	-38.34%
January	November	649,276	502,925	545,827	691,162	752,038		-100.00%	-43.63%
February	December	503,348	713,871	781,584	764,150	686,142		-100.00%	-47.71%
Total Collections		8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	4,946,633	-47.71%	
2020 Forward Analytics -20% (Updated May 2020)							7,855,636		
2020 Forward Analytics (Updated Sept 24, 2020)							8,653,000		
2021 Finance Recom -30% (Updated Sept 3, 2020)							6,922,300	<--Used in the requested buc	
2021 Admin Recom (Collections 8,400,000 + Fund Balance 500,000) (Updated Sept 22, 2020)							8,400,000		
2021 Forward Analytics Low (Updated Sept 24, 2020)							9,141,000	241,000	
2021 Forward Analytics Mid (Updated Sept 24, 2020)							9,233,000		
2021 Forward Analytics High (Updated Sept 24, 2020)							9,324,000		

Forward Analytics uses payment dates. i.e. 2020 is sales made November 2019 through October 2020.

	2015	2016	2017	2018	2019	2020	% Change from Prior Year
% Difference from Prior Year	5.70%	3.20%	4.45%	2.24%	0.82%		
$ Difference from Prior Year	483,624	280,807	408,236	210,544	77,205		
Sales Month Jan-July	5,019,138	5,206,292	5,407,157	5,488,159	5,459,646	4,946,633	-9.40%

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
Revenues											
Intergovernmental	35,365	27,598	49,225	49,711	54,733	117,570	67,859	136.51%	None	0	0
Interest	6,395	6,992	10,879	8,000	7,000	5,500	(2,500)	-31.25%			
Miscellaneous	7,327	0	15,535	0	0	0	0	0.00%	2021 Total	0	0
Use of Fund Balance	0	21,626	5,508	0	2,337	0	0	0.00%			
Total Revenues	49,087	56,216	81,147	57,711	64,070	123,070	65,359	113.25%	2022	0	0
									2023	0	0
Expenses									2024	0	0
Supplies & Services	52,921	56,216	81,147	50,000	64,070	66,000	16,000	32.00%	2025	0	0
Addition to Fund Balance	(3,834)	0	0	7,711	0	57,070	49,359	640.11%			
Total Expenses	49,087	56,216	81,147	57,711	64,070	123,070	65,359	113.25%			
Beginning of Year Fund Balance	476,235	472,401	450,775		445,267	442,930					
End of Year Fund Balance	472,401	450,775	445,267		442,930	500,000					

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: Insurance Fund

Changes and Highlights to the Department's Budget:

Change in charges to departments to bring the estimated 2020 year end fund balance back to its minimum of $500,000, as well as meet 2021 expenses. Estimated premiums have increased for liability insurance. Interest earned on invested funds is expected to decrease.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	57,711	65,359				123,070
Total Funding	57,711	65,359	0	0	0	123,070
Labor Costs	0	0				0
Supplies & Services	50,000	16,000				66,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	7,711	49,359				57,070
Total Expenses	57,711	65,359	0	0	0	123,070

Issues on the Horizon for the Department:

Beginning Balance 01-01-2020 balance = $445,267. Estimated ending balance on 12-31-2020 = $442,930. Minimum required balance for the Self Insurance Fund is 500,000.

Justice, Diversion, & Support

Department Vision - Where the department would ideally like to be
The Sauk County Criminal Justice Division seeks to ensure a criminal justice system that is fair and just: A system supporting a safe and healthy community for the residents of Sauk County; A system offering accessible opportunities for individuals to change the direction of their lives; A system making evidence based, data-driven choices to ensure that the public's resources are used responsibly.

Department Mission - Major reasons for the department's existence and purpose in County government
The Sauk County Criminal Justice Division will use data-driven, evidence-based practices to inform decision making and will examine and respond to the root causes of crime, in an effort to reduce crime, create a safer community, and provide effective treatment for individuals and families involved in the Sauk County Criminal Justice System. The Criminal Justice Department will improve communication between participating agencies and use a collaborative approach to respond to criminal conduct and to provide coordinated services.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
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 - Place making and economic development
General Government - Criminal Justice Coordinating Council and stepping up initiative
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

Justice, Diversion, & Support

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase opportunities for justice-involved individuals to become productive members of the community.	Referral/Enrollment/Admission to JDS Programs Increase Track Adult Treatment Court Graduations Track Substance Use Diversion and Support (SUDS) Program completions Track Learning Center GED passing test scores	1. Streamlined referral processes are in place to refer eligible participants to JDS programs 2. Referrals are processed and participants enrolled in a timely manner 3. 75% of Adult Treatment Court participants complete programming and graduate 4. Refer 100% able bodied unemployed people enrolled in the PreBooking and Diversion (SUDS) program to Job Service/Work Force Development Programs 5. 60% of accepted SUDs referrals will have a Compass Core Assessment completed to identify needs and risk. 6. 100% of enrolled SUDs participants will complete an American Society of Addiction Medicine Assessment (ASAM) to determine the level of care. 7. Learning Center will have 5 participants will test for GED/HSED every quarter 8. 100% of the Learning Center participants complete a GED Orientation and are referred to the Job Service/Work Force Development Programs 9. The Learning Center will conduct Pre and Post surveys on 100% of participants to identify barriers and improve economic self-sufficiency, tracking progress. 10. Work with Jail staff through new technology equipment to implement inmate/Huber programming (Drug and Alcohol Prevention groups, Anger and Stress Management, Parenting , Domestic Violence Prevention, Life skills, Budgeting and Fiscal Assistance)	12/31/2020
Increase community awareness of Justice, Diversion, and Support programs and how they add value to the community	Track when, where, and to whom marketing materials are distributed and restocked.	1. Increase referrals to all JDS programs by 25% 2. Increase the number of outreach interactions and educational communications to community members by 20% 3. Conduct comprehensive community education campaign to educate residents and policy makers about social determinants of health and criminal justice reform. Focus on historically marginalized justice involved individuals. (Quarterly newspaper articles, and human interest stories, radio interviews, social media, etc.) 4. Develop a ROI sheet to support cost saving with JDS programming and addressing Stepping Up Initiatives 4 major objectives: Decrease Jail Incarceration, Decrease Length of Stay, Decrease Recidivism, and Increase Referrals to Behavioral Health 5. Provide Education to community groups/ partners/ stakeholders to reduce stigma of mental health/ substance use disorders, and inform about the Social Determinants of Health (Monthly Flyer?) 6. Develop a Website presence with relevant information housed in a format readily navigated	12/31/2020
Improve public safety and health equity for JDS Program Participants	Recidivism Rates JDS Program Participants have a reduced recidivism rate compared to peers Social Determinants of Health Data: Employment, Job Training, Health Insurance, Education, housing stability, access to transportation, food security, behavioral health services Drug and Alcohol Relapse Prevention Safety Plans	1. Compare recidivism rates of referred and enrolled to referred and denied after 6, 12, 24, and 36 months (regardless of graduation). 2. 100% of ATC and SUDS participants will have a developed Safety Plan 3. Increase social connectivity by improving employment rates which improves health outcomes and decreases reliance on social programming 4. Increase opportunities for all justice-involved individuals to become productive and thriving members of the community. 5. Decrease or eliminate opioid use among participants who complete our programming by providing referrals to community treatment providers and in conjunction with Medical Assisted Therapy (MAT) services.	Ongoing

Justice, Diversion, & Support

Program Evaluation					
Program Title	**Program Description**	**Mandates and References**	**2021 BUDGET**	**FTE's**	**Key Outcome Indicator(s)**
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 Grants $0 Use of Carryforward $0 **TOTAL REVENUES $0** Wages & Benefits $134,562 Operating Expenses $25,628 **TOTAL EXPENSES $160,190** **COUNTY LEVY $160,190**	1.67	1. Conduct at least 6 community education/outreach events; 2. Identify 5 individuals with lived experience or professionals with relevant expertise to participate in at least 5 Criminal Justice Coordinating Committee (CJCC) meetings. 3. Offer Crisis Intervention Team (CIT) training for 50% of law enforcement and parole officers.
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. $4,000 Grants $155,644 Use of Carryforward $0 **TOTAL REVENUES $159,644** Wages & Benefits $177,340 Operating Expenses $132,328 **TOTAL EXPENSES $309,668** **COUNTY LEVY $150,024**	2.33	1. Enroll 30 individuals in Adult Treatment Court for 2021. 2. 100% of newly enrolled participants will be referred and have an American Society of Addiction Medicine (ASAM) substance use assessment completed. 3. Connect 100% of participants with Behavioral Health/Treatment. 4. 100% of participants will participate in random drug testing. 5. 75% of ATC Graduates have no new criminal convictions
Substance Use Diversion and Support Program (SUDS) - Pre-Booking Diversion Grant	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 Grants $87,000 **TOTAL REVENUES $87,000** Wages & Benefits $74,043 Operating Expenses $34,217 **TOTAL EXPENSES $108,260** **COUNTY LEVY $21,260**	1.00	1. Enroll 50 individuals into the SUDS -Pre-Booking Diversion program in 2021. 2. 100% of accepted referrals will complete a American Society of Addiction Medicine (ASAM) substance use assessment. 3. 65% of enrolled participants complete the program.
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 Grants $71,000 Use of Carryforward $0 **TOTAL REVENUES $71,000** Wages & Benefits $46,921 Operating Expenses $23,974 **TOTAL EXPENSES $70,895** **COUNTY LEVY ($105)**	0.75	1. Enroll 20 justice-involved individuals into the Educational Navigation Program. 2. 100% of enrolled participants attended a minimum of 5 tutoring sessions. 3. 50% of enrolled participants improve their employment status.

Justice, Diversion, & Support

Re-Entry Services	Funding reallocated to other County Projects. Identify and apply for grants and/or other funding opportunities to implement program.		User Fees / Misc.	$0	-	
			Grants	$0		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$0		
			TOTAL EXPENSES	**$0**		
			COUNTY LEVY	**$0**		
Pre-Trial Monitoring	Program on hold till Re-Entry Position is filled. Pre- Trial Monitoring program would be put in place after bond has been determined. Individuals would be monitored for bond compliance including Automated Breathalyzer Kiosk testing. Program would look to provide individual accountability and increase compliance for individuals appearing at court date.		User Fees / Misc.	$0	-	
			Grants	$0		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$0		
			TOTAL EXPENSES	**$0**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$317,644**	5.75	
			TOTAL EXPENSES	**$649,013**		
			COUNTY LEVY	**$331,369**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimated	2021 Budget
Community Outreach events for JDS Programs	5	10	15
Highest Treatment Court Participant Enrollment	22	20	30
Adult Treatment Court Graduates	5	8	10
# of monthly CJCC meetings that meet quorum	Unknown	6	8
Percentage of enrolled SUDs participants will be referred for an American Society of addiction Medicine assessment (ASAM) to determine the level of care	NA	100%	100%
Percentage of care management plans developed for SUDS enrollees	NA	75%	75%
Percentage of enrolled SUDS participants who complete program and are diverted from justice system.	6.75%	50%	55%
Highest number of participants in SUDS - Pre-booking Diversion Program - (snapshot of caseload at an average time)	8	24	30
Number of people referred to SUDS	85 (1.5 years)	60	75
Number of individuals enrolled in SUDS	27 (1.5 years)	40	50
Percentage of accepted SUDs referrals will have a Compass Core Assessment completed to identify needs and risk.	0	60%	60%
Percentage of law enforcement/parole officers trained in Crisis Intervention Team (CIT) Training in Sauk County (2018 trained 25, 2019 Trained	Unknown	Unknown	50%
Number of individuals provided GED/HSED tutoring	NA	10	20
Number of GED/HSED Tests successfully completed	NA	5	10

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

Description	What do the results mean?	2019 Actual	2020 Estimated	2021 Budget
Treatment Court - Recidivism Rates of Successful Graduates @ 0 - 6 mo. month post program completion	Drug Court is impacting sobriety and demonstrating no new criminal convictions six months post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 7 - 12 month post program completion	Drug Court is impacting long sobriety and demonstrating no new criminal convictions one year post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Successful Graduates @ 13 - 24 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions two years post programming. (National Average of Rearrests for Treatment Court Graduates is 27.5% with 2 years of graduation)	N/A	6%	<25%
Treatment Court - Recidivism Rates of Successful Graduates @ 25 - 36 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions three years post programming.	N/A	11%	<25%
Pre-Booking Diversion - Rate of completion for individuals referred through law enforcement contact/criminal behavior	Pre-Booking Diversion is diverting individuals from being criminally charged for misdemeanor or ordinance offenses motivated by addiction	N/A	75%	75%
Pre-Booking Diversion - Rate of completion for individuals referred through social contact	Pre-Booking Diversion is connecting individuals with a known substance use disorder with treatment and intensive case management to prevent future criminal behavior	N/A	10%	30%
CJCC meetings - Obtain quorum for 9/12 monthly meetings (Meetings on hold from March - July due to COVID)	To demonstrate member commitment and avoid unnecessary delays in committee action	Unknown	60%	75%

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION & SUPPORT											
Revenues											
Tax Levy	276,079	363,042	397,461	395,494	395,494	331,369	(64,125)	-16.21%	None	0	0
Grants & Aids	82,642	203,269	159,906	511,233	324,577	313,644	(197,589)	-38.65%			
User Fees	9,824	11,172	6,950	4,000	4,000	4,000	0	0.00%	2021 Total	0	0
Use of Fund Balance	0	0	0	55,389	0	0	(55,389)	-100.00%			
Total Revenues	368,545	577,483	564,317	966,116	724,071	649,013	(317,103)	-32.82%	2022	0	0
									2023	0	0
Expenses									2024	0	0
Labor	147,624	226,000	302,145	386,292	338,434	324,379	(61,913)	-16.03%	2025	0	0
Labor Benefits	47,865	57,516	82,848	144,331	118,009	108,487	(35,844)	-24.83%			
Supplies & Services	136,484	166,859	178,538	435,493	248,379	216,147	(219,346)	-50.37%			
Addition to Fund Balance	36,571	127,108	786	0	19,249	0	0	0.00%			
Total Expenses	368,545	577,483	564,317	966,116	724,071	649,013	(317,103)	-32.82%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: Re-Entry services program was included in 2020 budget, but is not included in 2021.
Change 2: Pre-Trial diversion/monitoring is not included in 2021.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			Re-Entry Services	**Pre-Trial**		
Tax Levy	395,494	(14,125)		(50,000)		331,369
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	515,233	2,411	(200,000)			317,644
Total Funding	910,727	(11,714)	(200,000)	(50,000)	0	649,013
Labor Costs	530,624	(17,060)	(80,698)			432,866
Supplies & Services	380,103	5,346	(119,302)	(50,000)		216,147
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	910,727	(11,714)	(200,000)	(50,000)	0	649,013

Issues on the Horizon for the Department:

Identify and write grants to fund the Re-Entry program
Treatment Alternatives Diversion (TAD) grant funding will end the end of 2021 – We will need to rewrite a competitive grant to get more funding.
Pre-Booking & Diversion grant (SUDS) ends 3/31/2022. Will need to find another way to fund that program as well.
Educational Navigator Funding will end 2021 (unless SSM Health decides to continue.)

Land Records Modernization

Department Vision - Where the department would ideally like to be
Land Records Modernization will forward the goals set forth in the Land Records Modernization Plan, to improve access to Sauk County's land information 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 Land Records Modernization is to utilize retained funds from the recording of documents in the Register of Deeds Office for the purpose of improving the availability of Sauk County's land information to the public.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Promote safe community
Encourage economic development
Stewardship of natural resources

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 - 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
Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
Public Works - Improve highways/road maintenance
Justice & Public Safety - Emergency response and preparedness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	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
Utilization of remaining redaction funds for modernization and preservation of existing paper records in the Register of Deeds Office	Index created and updated	Develop and Maintain a Tract Index	Ongoing
Improved Integration of Land Information Systems with existing County systems	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition	2021-2022
	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 and Indexing of Re-Survey Records	12/31/2024
	Treasurer Green Books & WPA records into GIS	Scanning and Indexing of Green Books & WPA records	12/31/2021
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2021
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

Land Records Modernization

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
		Surveyor Application	7/31/2020
Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2020
		Update GIS data to support NG911 specifications	7/31/2021
		Work with Sheriff Department to validate MSAG database to GIS data	7/31/2020
		Assist Sheriff Department in validating ALI (Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located.	7/31/2022
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

Land Records Modernization

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 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	$94,000	1.00	Land Records Council met
			Grants	$51,000		
			Use of Fund Balance	$51,051		
			TOTAL REVENUES	**$196,051**		
			Wages & Benefits	$65,396		
			Operating Expenses	$130,655		
			TOTAL EXPENSES	**$196,051**		
			COUNTY LEVY	**$0**		
GIS	Maintenance of tax parcel maps. Provides Land Records Information to the public and other government agencies.	Wis. Stats. 59.72	**TOTAL REVENUES**	**$0**	2.50	Avg turn around time for parcel edits (# of working days)
			Wages & Benefits	$258,815		
			Operating Expenses	$4,690		
			TOTAL EXPENSES	**$263,505**		
			COUNTY LEVY	**$263,505**		
Outlay	Remonumentation	$50,000	User Fees / Misc	$50,000	-	Remonumentation backlog
			Grants	$0		
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$50,000**		
			Wages & Benefits	$0		
			Operating Expenses	$50,000		
			TOTAL EXPENSES	**$50,000**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$246,051**	3.50	
			TOTAL EXPENSES	**$509,556**		
			COUNTY LEVY	**$263,505**		

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Number of parcel edits completed annually	338	400	400
Hours spent on parcel edits	606	700	700
Number of Lan Records Council Meetings	3	3	3
GIS requests for service	366	175	200
GIS project hours	1366	2000	2000
Land Records Modernization Projects (Requests/Hours)	12/216	25/250	25/250

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Remonumentation Corners moved	Output of remonumentation activities	40	50	50
Remonumentation Corners acquired (SG Initiative)		50	100	100
Avg turn around time for parcel edits (# of working days)	Ability to manage workload for tax parcels	11.2	5	5.00
Land Records Council met, meeting requirement of Wisconsin Statute	Land Records Council is meeting per statute	Yes	Yes	Yes

LAND RECORDS MODERNIZATION

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	198,128	206,242	217,762	251,126	251,126	263,505	12,379	4.93%
Grants & Aids	51,000	51,000	51,000	51,000	51,000	51,000	0	0.00%
User Fees	135,768	124,266	131,248	144,000	144,000	144,000	0	0.00%
Intergovernmental	0	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	83,006	56,508	274,345	251,893	51,051	(223,294)	-81.39%
Total Revenues	384,896	464,514	456,518	720,471	698,019	509,556	(210,915)	-29.27%
Expenses								
Labor	219,998	230,049	240,287	225,045	210,980	235,256	10,211	4.54%
Labor Benefits	77,969	82,674	86,365	85,369	84,646	88,955	3,586	4.20%
Supplies & Services	54,051	101,856	98,312	96,620	114,796	135,345	38,725	40.08%
Capital Outlay	28,353	49,936	31,554	313,437	287,597	50,000	(263,437)	-84.05%
Addition to Fund Balance	4,524	0	0	0	0	0	0	0.00%
Total Expenses	384,896	464,514	456,518	720,471	698,019	509,556	(210,915)	-29.27%
Beginning of Year Fund Balance	586,835	591,359	508,353		451,845	199,952		
End of Year Fund Balance	591,359	508,353	451,845		199,952	148,901		

Outlay	Total Expense Amount	Property Tax Levy Impact
Remonumentation	50,000	0
2021 Total	50,000	0
2022	125,000	0
2023	80,000	0
2024	70,000	0
2025	298,000	0

Changes and Highlights to the Department's Budget:

LRM funds to pay for the addition of a text notification module for the ALRS Property Tax Management System.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			**New LRM Project - Treas Text Notification**			
Tax Levy	251,126	12,379				263,505
Use of Fund Balance or Carryforward Funds	274,345	(235,794)	12,500			51,051
All Other Revenues	195,000	0				195,000
Total Funding	720,471	(223,415)	12,500	0	0	509,556
Labor Costs	310,414	13,797		0		324,211
Supplies & Services	96,620	26,225	12,500			135,345
Capital Outlay	313,437	(263,437)				50,000
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	720,471	(223,415)	12,500	0	0	509,556

Issues on the Horizon for the Department:

Continued integration of GIS into many land information based processes req**ui**ring the application of Land Records funding.

2021 Budget - 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 that are 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 are being met	Objectives - Specific achievements	Completion Date
Sustainability 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 equip replaced per planned replacement schedules	• Workstation replacement cycles • Server replacement cycles • Print device replacement cycles	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	December-21
Utilization 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: • process improvement • training / training resources	Ongoing
	Improved visibility of network and devices	Update Security Technologies • Improve Security Monitoring Capabilities • Implement monitoring dashboards (systems) • Improve threat detection • Improve endpoint protection and management	March-21
		Expand remote work and remote access capabilities • Integration of remote participation tech into meeting rooms • Remote access to CB voting system	Ongoing

2021 Budget - Management Information Systems

Compliance	Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)	Improve security and compliance • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments	December-21
	Risk prone percentage	Risk prone percentage lower than industry average per KnowBe4	Ongoing
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.	Implementation of redundant offsite data center for DR	Improve/Revise Disaster Recovery and Business Continuity • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery	December-21
	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	• Items identified by SRA addressed in a timely fashion • SRA is updated bi annually or less • Continuous improvement in assessment results	December-21
	Continuity between policy and system settings	• Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan	June-21
Service	• Help call Statistics • User Satisfaction Survey • Outside agency hours	Enhance End User Support: • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness	Ongoing
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.	End User / Department satisfaction survey	• Surveys conducted randomly following help calls • Annual DH survey at budget time	March-21
	Requests fulfilled to requesting departments and outside agency specifications	Departmental Requests	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$917,702	4.30	Average hours per help call Project closed / projects in queue
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$917,702**		
			Wages & Benefits	$399,249		
			Operating Expenses	$1,114,480		
			TOTAL EXPENSES	**$1,513,729**		
			COUNTY LEVY	**$596,028**		

2021 Budget - Management Information Systems

<table>
<tr><td rowspan="7">Research and Development</td><td rowspan="7">Work with County departments/agencies to find, 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.</td><td rowspan="7"></td><td>Other Revenues</td><td>$13,560</td><td rowspan="7">2.84</td><td rowspan="7"></td></tr>
<tr><td>Use of Fund Balance</td><td>$0</td></tr>
<tr><td>TOTAL REVENUES</td><td>$13,560</td></tr>
<tr><td>Wages & Benefits</td><td>$296,861</td></tr>
<tr><td>Operating Expenses</td><td>$40,566</td></tr>
<tr><td>TOTAL EXPENSES</td><td>$337,427</td></tr>
<tr><td>COUNTY LEVY</td><td>$323,867</td></tr>
<tr><td rowspan="9">Training</td><td rowspan="9">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.</td><td rowspan="9"></td><td></td><td></td><td rowspan="9">0.62</td><td rowspan="9"></td></tr>
<tr><td>User Fees</td><td>$0</td></tr>
<tr><td>Grants</td><td>$0</td></tr>
<tr><td>Use of Fund Balance</td><td>$0</td></tr>
<tr><td>TOTAL REVENUES</td><td>$0</td></tr>
<tr><td>Wages & Benefits</td><td>$68,554</td></tr>
<tr><td>Operating Expenses</td><td>$11,775</td></tr>
<tr><td>TOTAL EXPENSES</td><td>$80,329</td></tr>
<tr><td>COUNTY LEVY</td><td>$80,329</td></tr>
<tr><td rowspan="8">Continuity and Security</td><td rowspan="8">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.</td><td rowspan="8">45CFR 160 & 164</td><td>User Fees</td><td>$0</td><td rowspan="8">0.95</td><td rowspan="8">Critical and non-critical unplanned downtime

Items identified in risk assessment addressed

Security incidents reported

Security breaches reported</td></tr>
<tr><td>Grants</td><td>$0</td></tr>
<tr><td>Use of Fund Balance</td><td>$0</td></tr>
<tr><td>TOTAL REVENUES</td><td>$0</td></tr>
<tr><td>Wages & Benefits</td><td>$95,270</td></tr>
<tr><td>Operating Expenses</td><td>$23,137</td></tr>
<tr><td>TOTAL EXPENSES</td><td>$118,407</td></tr>
<tr><td>COUNTY LEVY</td><td>$118,407</td></tr>
<tr><td rowspan="6">External Support</td><td rowspan="6">Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.</td><td rowspan="6"></td><td>Other Revenues</td><td>$20,000</td><td rowspan="6">0.22</td><td rowspan="6">Revenues received cover costs</td></tr>
<tr><td>TOTAL REVENUES</td><td>$20,000</td></tr>
<tr><td>Wages & Benefits</td><td>$20,424</td></tr>
<tr><td>Operating Expenses</td><td>$856</td></tr>
<tr><td>TOTAL EXPENSES</td><td>$21,280</td></tr>
<tr><td>COUNTY LEVY</td><td>$1,280</td></tr>
<tr><td rowspan="6">Phones</td><td rowspan="6">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.</td><td rowspan="6"></td><td>Other Revenues</td><td>$22,000</td><td rowspan="6">0.44</td><td rowspan="6">Downtime in hours

Enhanced functions utilized</td></tr>
<tr><td>TOTAL REVENUES</td><td>$22,000</td></tr>
<tr><td>Wages & Benefits</td><td>$40,514</td></tr>
<tr><td>Operating Expenses</td><td>$258,502</td></tr>
<tr><td>TOTAL EXPENSES</td><td>$299,016</td></tr>
<tr><td>COUNTY LEVY</td><td>$277,016</td></tr>
</table>

2021 Budget - Management Information Systems

Outlay	Purchase technology items and products for County technology.		Other Revenues	$412,182		
			TOTAL REVENUES	**$412,182**		
			Operating Expenses	$527,662		
			TOTAL EXPENSES	**$527,662**		
			COUNTY LEVY	**$115,480**		
Totals			**TOTAL REVENUES**	**$1,385,444**	9.37	
			TOTAL EXPENSES	**$2,897,852**		
			COUNTY LEVY	**$1,512,408**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Help Call Volume	9,919	9,900	10,500
Help Call Hours	7,300	7,000	7,500
Projects Opened	1,807	1,800	1,800
Projects Closed	1,779	1,800	1,800
Project Hours Total	1,691	2,000	2,000
External Support Hours	183	360	350
Planned System Downtime Hours	29	70	70
Consulting Expenditures	91,511	150,000	140,000
Total Information Technology Expenditure	1,923,629	2,500,000	3,000,000
Number of Trainings Provided by MIS Staff	18	18	18
Number of Employees Attending Trainings Hosted by MIS Staff	82	20	80
Security Incidents Reported	14	20	25
Number of Incidents Determined to be Breaches	3	7	10

Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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. Preventing such outages is the first priority of our maintenance programs.	2.00	0.00	<8.75 hrs
Non-Critical Unplanned Downtime (in hours)		3.10	3.10	<60 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	0.9 (54 minutes)	0.85 (51 minutes)	0.90 (54 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	81.00%	50.00%	50.00%
Items Identified in Risk Assessment Addressed		1	3	5
Users to complete annual training	Percentage of employees that completed the annual security awareness training	68.00%	80.00%	90.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	14.00%	<14%	<13%

MANAGEMENT INFORMATION SYSTEMS

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	1,261,848	1,307,955	1,454,203	1,658,854	1,658,854	1,512,406	(146,448)	-8.83%
User Fees	505	18,018	17,294	22,000	22,000	22,000	0	0.00%
Intergovernmental	1,162,495	1,558,912	1,592,211	1,781,909	1,781,909	1,363,444	(418,465)	-23.48%
Use of Fund Balance	64,496	173,120	0	532,902	585,343	0	(532,902)	-100.00%
Total Revenues	2,489,344	3,058,005	3,063,708	3,995,665	4,048,106	2,897,850	(1,097,815)	-27.48%
Expenses								
Labor	659,037	694,870	677,934	686,532	689,523	708,175	21,643	3.15%
Labor Benefits	209,213	210,696	193,564	205,293	205,293	212,697	7,404	3.61%
Supplies & Services	1,109,220	1,241,465	1,342,602	1,297,401	1,346,901	1,449,316	151,915	11.71%
Capital Outlay	511,873	910,974	680,433	1,806,439	1,806,389	527,662	(1,278,777)	-70.79%
Addition to Fund Balance	0	0	169,175	0	0	0	0	0.00%
Total Expenses	2,489,344	3,058,005	3,063,708	3,995,665	4,048,106	2,897,850	(1,097,815)	-27.48%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
Replacement PC's	107,600	107,600
New PC's	9,150	9,150
Replacement Printers and Peripherals	29,100	29,100
New Printers & Peripherals	32,900	32,900
New Copiers	7,500	7,500
Software	4,262	4,262
Replacement Hardware	15,000	15,000
New Hardware	11,200	11,200
Network/Virtual Infrastructure	150,600	150,600
Systems Software Upgrades	73,500	73,500
New Systems	26,850	26,850
Avatar System	30,000	30,000
Phone System	25,000	25,000
Phone Equipment	5,000	5,000
2021 Total	527,662	527,662
2022	498,000	498,000
2023	541,000	541,000
2024	516,000	516,000
2025	606,000	606,000

Changes and Highlights to the Department's Budget:

Tax levy spending is decreasing by $145,000. The decrease is relative to a large increase in funding last year for two significant projects: the upgrade of the 911 system and hardware upgrades to the phone system. When considering the levy cost of the 2021 budget in light of these prior year's costs, the cost of operations is increasing for 2021 as compared to 2020. This increase is due to annual wage and benefit increases.

	2020			2021			
	Amended Budget	Less CF Funding	Operational Budget	911 System Upgrade	Phone System Upgrade	2021 Cost to Continue Operations	Budget Request
Description of Change							
Tax Levy	1,658,854		1,658,854	(125,000)	(50,000)	28,552	1,512,406
Use of Fund Balance or Carryforward Funds	0	0	0			0	0
Replacement Fund	164,504		164,504			66,684	231,188
All Other Revenues	2,172,307	(820,124)	1,352,183			(197,927)	1,154,256
Total Funding	3,995,665	(820,124)	3,175,541	(125,000)	(50,000)	(102,691)	2,897,850
Labor Costs	891,825		891,825			29,047	920,872
Unemployment Comp	0		0			0	0
Supplies & Services	1,297,401		1,297,401		0	151,915	1,449,316
Capital Outlay	1,806,439	(820,124)	986,315	(125,000)	(50,000)	(283,653)	527,662
Total Expenses	3,995,665	(820,124)	3,175,541	(125,000)	(50,000)	(102,691)	2,897,850

Issues on the Horizon for the Department:

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.

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
General Government - Cooperation
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
Develop and maximize both timekeeping and human resources related technology.	Implementation of effective timekeeping and human resources information system.	Development of global timekeeping system and practices. Expansion of human resources related technology for both employees and department. Flexible, user-friendly, integrated technology for time reporting and human resources systems. Additional services provided for employees and managers.	June 2021
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled by July 2021.	Fair and equitable settlement of the collective bargaining agreement. Ensure collective bargaining agreements align with economic conditions and operational needs.	July 2021
Continued review of compensation structure for effectiveness and competitiveness with the market.	Employees compensated appropriately. Competitive with labor market and fewer reclassification requests.	Continued review of compensation philosophy and maintenance of the wage structure to avoid another compensation analysis, wage compression, pay employees fairly and equitably, competitive pay practices with applicable market.	December 2021'
Continued employee wellness initiatives with various assessments and/or biometric screening in collaboration with the health insurance provider and broker	Healthier employees and future lower health insurance premiums.	Promotion of a culture of wellness and health. Continued implementation of additional wellness programming for employees results in a healthier workforce. Evaluation of different wellness programs and systems. Anticipated overall reduction in claims experience will result in lower future premiums.	December 2021
Continued review of SCCO Chapter 13 and Policy Document(s).	Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2021.	More frequent reviews and updates to ensure consistency with current practices and applicable employment laws, as well as improved responsiveness to employee requests. Implement supplemental documents to coincide with policy.	December 2021'
Evaluation of existing employment structures, benefits, and performance management system.	Continual evaluation of areas for effectiveness to ensure keeping up with changing demographic of the workforce.	Review of benefits related programming to ensure competitive with the market. Potentially add employee benefits when necessary. Determine best approach for employee performance management to retain employees. Implement stay interviews to reduce turnover, increase retention, and research Sauk County's strategic strengths and weaknesses.	December 2021
Continued focus on development of meaningful management and employee training programs.	Managers and employees provided adequate tools and training for execution of job duties.	Development of training programs for new and ongoing management related processes and procedures results in more effective management staff. Leaders are identified and more prepared to deal with related employee issues.	Ongoing
Exploration of additional options for health insurance (plan design, possible self-funding, collaboration with other entities).	Improved options and coverage for employees and future lower health insurance premiums.	Possible additional options for health insurance and additional wellness programming for employees. Overall reduction of rates, premiums and claims experience.	Ongoing
Leverage approaches to talent acquisition and retention.	Development of recruitment and employment branding, "work that matters."	Focus on the importance of working in the public sector by the branding efforts of, "work that matters" to attract, source, and recruit quality candidates. Fully leverage tools to recruit, retain, and develop a diverse and talented workforce. Implementation of a Careers Page with resources for applicants and candidates as they move through our process.	Ongoing

Personnel Department

Promotion of employee engagement and improved culture.	Satisfaction surveys for both new and existing employees.	Survey employees to gauge satisfaction levels. Continue to change suggested areas related to human resources within purview of committee. Promotion of collaboration and commitment to goals of the county.	Ongoing
Management of complex employment laws related to human resources.	Compliance and training regarding emerging employment laws.	Continued proactiveness and responsiveness to employment issues by reviewing compliance related to current and evolving employment laws such as areas of harassment, Fair Labor Standards Act, Family Medical Leave Act, and Affordable Care Act.	Ongoing
Continue to review Increased efficiencies with Safety, Workers Compensation and Risk Management programs.	Fewer workers compensation claims; effective employee safety related training.	Development of more meaningful training programs and calendar for safety related processes and procedures results in safer work environment. Overall less risk and claims exposure.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$75	1.43	Percentage of Departments with Complete Succession/Continuity Plans
			Use of Carryforward	$11,250		
			TOTAL REVENUES	**$11,325**		
			Wages & Benefits	$124,808		
			Operating Expenses	$43,693		
			TOTAL EXPENSES	**$168,501**		
			COUNTY LEVY	**$157,176**		
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance meditation/arbitration, conflict dispute/resolution	Wis Stats 111	**TOTAL REVENUES**	**$0**	0.10	Average Contract Settlement
			Wages & Benefits	$10,785		
			Operating Expenses	$2,025		
			TOTAL EXPENSES	**$12,810**		
			COUNTY LEVY	**$12,810**		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	$75,219	1.15	Improved talent acquisition, improved retention practices.
			Operating Expenses	$26,333		
			TOTAL EXPENSES	**$101,552**		
			COUNTY LEVY	**$101,552**		
Classification and Compensation	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	**TOTAL REVENUES**	**$0**	0.15	Completion, implementation and maintenance of classification and compensation analysis.
			Wages & Benefits	$16,177		
			Operating Expenses	$5,663		
			TOTAL EXPENSES	**$21,840**		
			COUNTY LEVY	**$21,840**		
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, WRS coordination, 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	$4,000	1.15	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	**$4,000**		
			Wages & Benefits	$102,259		
			Operating Expenses	$35,799		
			TOTAL EXPENSES	**$138,058**		
			COUNTY LEVY	**$134,058**		
Workers Compensation	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Use of Carryforward	$13,500	1.32	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL REVENUES	**$13,500**		
			Wages & Benefits	$131,018		
			Operating Expenses	$34,937		
			TOTAL EXPENSES	**$165,955**		
			COUNTY LEVY	**$152,455**		
Totals			**TOTAL REVENUES**	**$28,825**	5.30	
			TOTAL EXPENSES	**$608,715**		
			COUNTY LEVY	**$579,890**		

Personnel Department

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Benefits Administration - Leave of Absence Coordination	319 applications 177 COBRA docs	300 applications 125 COBRA docs	300 applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientation	77 orientation/10 trainings	60 orientation/10 trainings	50 orientations/10 trainings
Classification and Compensation - General Administration	600 performance appraisals 2 internal promotions 2 reclass vacant positions 10.55 new positions created 7 reclass budget process 1 project position created 5 LTE extension 0 positions eliminated	600 performance appraisals 4 internal promotions 0 reclass vacant positions 2 new positions created 20 reclass budget process 0 project position created 3 LTE extensions 2 positions eliminated	600 performance appraisals 5 internal promotions 1 reclass vacant positions 5 new positions created 10 reclass budget process 0 project position created 3 LTE extensions 0 positions eliminated
Employee Assistance Program (Utilization and Helpline Use)	75	90	100
Employee Benefits and Policies Orientation	77	80	75
Employee Onboarding Program (Admin, EM, HR, MIS, Safety)	11	4	12
Employee Retention and Turnover	20% Turnover 80% Retention	18% Turnover 82% Retention	17% Turnover 83% Retention
Health Insurance Participants (Employees)	505	515	520
Implementation of the Classification and Compensation Analysis (Job Description Management & Maintenance)	325 Job descriptions revised	325 Job descriptions revised	320 Job descriptions revised
Labor Relations (Grievances and Hearings)	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration Hearing 0 Side Letter 0 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 1 Side Letters 1 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 0 Side Letters 1 Contract negotiation
Lighthouse Utilization (third party complaint system)	3	3	0
Recruitment and Selection - (All Departments)	1531 applications 92 recruitments 15 posting/shift bids	2000 applications 75 recruitments 15 posting/shift bids	2,100 applications 80 recruitments 18 posting/shift bids
Training Program - Management Series (Conflict, Documentation, Employment Law, Interview Techniques, Management Basics, Performance Management, Recruitment, Risk Management)	24 sessions	24 sessions	30 sessions
Wellness Fair for Employees	150 participants	0 participants	300 participants
Risk Management, Safety, Training, and Workers Compensation	7.15 WC Incident Rate 3 Lost workday cases 46 Trainings	7.00 WC Incident Rate 3 Lost workday cases 40 Trainings	7.00 WC Incident Rate 3 Lost workday cases 50 Trainings
Property/Liability Claims Management	23	20	20

Personnel Department

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 5% -11%)	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	5.77%	6.00%	3.90%
Benefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	76.00%	50.00%	60.00%
Continued Implementation of Affordable Care Act	Mandates have changed with the ACA for employers. Compliance with employer mandates of the ACA and other related reporting.	100.00%	100.00%	100.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competiveness for talent acquisition purposes.	1.50%	1.25%	1.25%
Succession/Continuity Planning (Percentage of Departments Completed)	Departments are more prepared when attrition occurs.	75.00%	75.00%	80.00%
Wellness Programming Activities, one per quarter	Wellness programming that has positive impacts on employees; more accountability.	100.00%	50.00%	100.00%
Incorporation of monthly new employee onboarding, HR and safety training.	Employees are more prepared for new roles and able to respond more appropriately to safety related issues.	100.00%	100.00%	100.00%

PERSONNEL

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	543,783	557,405	574,504	809,215	809,215	579,890	(229,325)	-28.34%
User Fees	2,122	1,156	1,471	825	1,875	1,075	250	30.30%
Intergovernmental	0	0	1,600	0	0	0	0	0.00%
Miscellaneous	10,608	5,970	4,064	2,600	7,302	3,000	400	15.38%
Use of Fund Balance	0	0	0	98,513	0	24,750	(73,763)	-74.88%
Total Revenues	556,514	564,531	581,639	911,153	818,392	608,715	(302,438)	-33.19%
Expenses								
Labor	300,457	328,216	341,381	362,674	340,904	346,225	(16,449)	-4.54%
Labor Benefits	104,686	110,312	99,994	106,364	91,114	114,040	7,676	7.22%
Supplies & Services	105,811	95,366	98,960	442,115	146,502	148,450	(293,665)	-66.42%
Addition to Fund Balance	45,560	30,636	41,304	0	239,872	0	0	0.00%
Total Expenses	556,514	564,531	581,639	911,153	818,392	608,715	(302,438)	-33.19%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

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

The allocation of $166,993 for a global timekeeping and Human Resource Management (HRM) system was budgeted in 2020. The system is planned for implementation in 2020/2021.

Recruitments continue to increase due to turnover and retirements, while the number of applicants per recruitment continues to decrease. Trends within talent acquisition move away from traditional recruitment advertising, such as Monster or Zip Recruiter, and toward employment branding and individualized candidate experience. Traditional job boards are costly, and with the loss of one vendor we are capitilzing on the opportunity to switch to branding Sauk County as an employer of choice. Current branding costs are low, but time spent is high.

The Triple I System is used by all county departments to report an on the job injury, illness, or property incident. The current system does not allow for limited sharing of information and the flow for entering information and the types of information needed tend to confuse employees and managers while completing the form. The upgrade costs account for 100 hours of MIS staff time.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			**Global timekeeping system implementation 2020**	**Recruitment Advertisements**	**Triple I System Upgrade**	
Tax Levy	809,215	(70,332)	(166,993)	(7,000)	15,000	579,890
Use of Fund Balance or Carryforward Funds	98,513	(15,756)	(58,007)			24,750
All Other Revenues	3,425	650				4,075
Total Funding	911,153	(85,438)	(225,000)	(7,000)	15,000	608,715
Labor Costs	469,038	(8,773)				460,265
Supplies & Services	442,115	(76,665)	(225,000)	(7,000)	15,000	148,450
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	911,153	(85,438)	(225,000)	(7,000)	15,000	608,715

Issues on the Horizon for the Department:

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

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	2021 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.	$549,000	2.75	Timeliness of recording
			Grants	$0		Counter Service (public customer)
			TOTAL REVENUES	**$549,000**		Staff Service (Title companies, funeral directors, attorneys)
			Wages & Benefits	$219,890		
			Operating Expenses	$16,446		
			TOTAL EXPENSES	**$236,336**		
			COUNTY LEVY	**($312,664)**		
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.	$45,000	0.25	
			Grants	$0		
			TOTAL REVENUES	**$45,000**		
			Wages & Benefits	$18,338		
			Operating Expenses	$1,700		
			TOTAL EXPENSES	**$20,038**		
			COUNTY LEVY	**($24,962)**		
Totals			**TOTAL REVENUES**	**$594,000**	3.00	
			TOTAL EXPENSES	**$256,374**		
			COUNTY LEVY	**($337,626)**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Documents recorded	16,408	17,500	16,400
Legacy documents entered into computerized index	13,575	1,000	5,000
Vital records filed	2,135	2,300	2,300
Copies of vital records issued	12,260	11,000	10,000

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	$55,000	$57,800	$56,000

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
REGISTER OF DEEDS								
Revenues								
Tax Levy	(321,800)	(320,434)	(319,818)	(303,469)	(303,469)	(337,626)	(34,157)	-11.26%
Other Taxes	236,646	254,384	250,602	200,000	235,000	250,000	50,000	25.00%
User Fees	354,646	350,432	371,005	340,000	355,000	344,000	4,000	1.18%
Total Revenues	269,492	284,382	301,789	236,531	286,531	256,374	19,843	8.39%
Expenses								
Labor	138,990	140,986	143,143	144,499	144,499	159,384	14,885	10.30%
Labor Benefits	64,945	67,462	69,991	74,585	74,585	78,844	4,259	5.71%
Supplies & Services	15,340	16,069	14,480	17,447	25,505	18,146	699	4.01%
Addition to Fund Balance	50,217	59,865	74,175	0	41,942	0	0	0.00%
Total Expenses	269,492	284,382	301,789	236,531	286,531	256,374	19,843	8.39%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Despite the pandemic, real estate activity continued rather briskly in Sauk County. This budget reflects that activity continuing through 2021.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	(303,469)	(34,157)				(337,626)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	540,000	54,000				594,000
Total Funding	236,531	19,843	0			256,374
Labor Costs	219,084	19,144				238,228
Supplies & Services	17,447	699				18,146
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	236,531	19,843	0			256,374

Issues on the Horizon for the Department:

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

Enter parcel numbers of historic documents

Surveyor

Department Vision - Where the department would ideally like to be
The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the physical corners of the Public Land Survey System (PLSS). The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the Sauk County Ordinance 43.65, the County Surveyor is responsible for critical review of Certified Survey Maps and Plats of Surveys, an authority which has not been provided for by State Statutes. This is very positive advancement in the level of service that is being provided to the people of Sauk County.

Department Mission - Major reasons for the department's existence and purpose in County government
To provide for the remonumentation and maintenance of the Public Land Survey System (PLSS), being the Section Corners and Quarter Corners throughout Sauk County. It is also the responsibility of the County Surveyor to provide mediation and resolution of controversies, disputes, and questions with regards to the locations of those corners, and also, through the provisions of the County Surveyor Ordinance, with regards to any and all surveys conducted in the county. The County Surveyor is also responsible for filing survey maps and reports of remonumentation and perpetuation of the 2,912 original PLSS corners, as well as the PLSS corners not originally monumented, or monumented by past County Surveyors, and providing copies of these documents as they are requested. The County Surveyor may also be responsible for providing or administering Surveying related support services to other departments in the County as requested and where sufficient funding is provided.

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 - Cooperation
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
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Improve highways/road maintenance
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Affordable/low income housing
Outside Issues - Transportation
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
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing or lost PLSS corners.	Ongoing
Statutory Corner Maintenance Continued	Annual Reports	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Establish Internet Availability of Old and New Records	Annual Reports	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Annual Reports	Establish and maintain Internet availability of Survey records.	Ongoing
Provide accurate locations for PLSS Corners, County-wide.	Annual Reports	Establish G.P.S. coordinates on all County PLSS corners.	12/31/2024
Finish Filling In Gaps From Past County Surveyors	Annual Reports	Complete tie sheets database updates	Ongoing annually

Surveyor

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and Surveys. Coordinate with Land Resources and Environment, Land Information, Treasurer, and other Departments as well as with other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of new records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.	Wis. Stats. 59.45 and 59.74 Sauk County Code of Ordinances, Ch. 43.65	User Fees / Misc	$0	1.00	G.P.S. Coordinates Map Production Document scans
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$55,291		
			Operating Expenses	$25,756		
			TOTAL EXPENSES	**$81,047**		
			COUNTY LEVY	**$81,047**		
Totals			**TOTAL REVENUES**	**$0**	1.00	
			TOTAL EXPENSES	**$81,047**		
			COUNTY LEVY	**$81,047**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Corner Remonumentation	10	15	15
Corner Maintenance	228	200	200
G.P.S. Coordinates on corners	139	200	200
Review of Plats of Survey	228	200	200
Number of Standard Corners	2,912	2,912	2,912

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	228	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	G.P.S. maps show relationships between all corners to facilitate error corrections	139	200	200

SURVEYOR

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	81,346	81,346	81,026	79,141	79,141	81,047	1,906	2.41%
Intergovernmental	4,619	0	0	0	0	0	0	0.00%
Total Revenues	85,965	81,346	81,026	79,141	79,141	81,047	1,906	2.41%
Expenses								
Labor	32,566	25,513	41,629	45,877	50,246	50,716	4,839	10.55%
Labor Benefits	2,816	2,243	3,740	4,074	4,462	4,575	501	12.30%
Supplies & Services	11,399	17,847	12,594	29,190	24,209	25,756	(3,434)	-11.76%
Addition to Fund Balance	39,184	35,743	23,063	0	224	0	0	0.00%
Total Expenses	85,965	81,346	81,026	79,141	79,141	81,047	1,906	2.41%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Storage facilities for paper copies of survey records (as mandated by State Statutes), have become overloaded and require expansion. These are relatively expensive, special order containments. Hence the increased request for Office Supplies And Expense funding.
Special contracts are being funded by State Land Information Grants but they do not allow for any of the Grant Funding to be used to pay for the monuments, signs, and posts used in completing these projects. Hence the increased request for Monuments, Signs, and Posts funding.
Grants also do not fund County Surveyor supervision of these projects, which is absolutely necessary to ensure proper performance by contractors. The State provides no supervision over the quality of performance. Also, reduced private Surveyor participation in Monumentation Maintenance and Preservation is increasing the County Surveyor workload to maintain Statutory compliance. These are the reasons for the request for increased funding for Wages Part Time No Benefits.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	79,141	1,906				81,047
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	0	0				0
Total Funding	79,141	1,906	0	0	0	81,047
Labor Costs	49,951	5,340				55,291
Supplies & Services	29,190	(3,434)				25,756
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	79,141	1,906	0	0	0	81,047

Issues on the Horizon for the Department:

The County Surveyor continues to develop more cooperative relationships with Land Information personnel in creating better and more user friendly connections between County GIS and other online services and county survey records in order to simplify the work of researchers and overall accuracy and availability of information provided by the County through the internet. Efforts continue to be directed at using GPS derived coordinates to make adjustments in the online Mapping services, such that the visual accuracy will continually be improved. Some inaccuracies in coordinates and/or other mistakes on tie sheets and other documents continue to be discovered, which in many cases, require field investigation. Many of the remaining corners in the county that are still without GPS coordinates, or that have known or suspected associated inaccuracies or mistakes, are in extremely difficult locations and will require increased per corner bounty or contract payment incentives to private surveyors and/or increased County Surveyor field and office hours in order to be resolved. As bounty payments to private surveyors have not been increased since 2008, the current situation is an increasing work load for the County Surveyor.

Treasurer / Real Property Lister

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
Up-to-date, organized, properly identified Treasurer/Assessment records to comply with statutory record retention policies	Paper records past their retention time period will be destroyed. Items are easily accessed when needed.	Need to inventory current records, identify their retention period, organize for easy and understandable access. Scan and index some records. De-clutter current work and storage areas.	12/31/2021
County employee direct deposit advices will be e-mailed to them instead of printed	Faster payroll processing for our department. Less paper being used. Logistically, for some departments that have staff all over the county, this would be a more efficient method	Testing in the MUNIS Accounting system.	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$770,728	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$770,728**		
			Wages & Benefits	$232,776		
			Operating Expenses	$83,222		
			TOTAL EXPENSES	**$315,998**		
			COUNTY LEVY	**($454,730)**		
Real Property Listing	Real Property Lister, Property Assessments, Monitor Converted Agricultural Land, Map Maintenance, Land Information Council, Lottery & Gaming Credit Administration	Wis Stat §§ Chapters 19, 59, 70, 74, 79	Other Revenues	$85,637	3.00	
			TOTAL REVENUES	**$85,637**		
			Wages & Benefits	$224,025		
			Operating Expenses	$49,675		
			TOTAL EXPENSES	**$273,699**		
			COUNTY LEVY	**$188,062**		
Totals			**TOTAL REVENUES**	**$856,365**	6.00	
			TOTAL EXPENSES	**$589,697**		
			COUNTY LEVY	**($266,668)**		

Treasurer / Real Property Lister

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Tax Parcel Descriptions Changed	437	240	200
Surveys Reviewed	104	120	75
Acres of Ag Use Converted	71	35	20
Real Estate Documents Processed	5,245	4,500	4,000
Address Changes Processed	866	750	650
Lottery Credit Letters Sent	182	150	100
Tax Receipts Processed	11,164	12,500	12,000
County Department Receipts Processed	7,641	6,800	6,800
Payroll Checks/Advices Processed	18,070	17,800	17,800
Accounts Payable Checks Processed	8,927	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)	1,066	1,200	1,300
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)	$1,474,739	$1,700,000	$1,800,000.00
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure	192	200	250
Properties Taken by Tax Foreclosure	16	20	25

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Weighted average rate of investments	The higher the rate, the more interest income earned	1.78%	0.30%	0.30%
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	1.15%	1.28%	1.35%
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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
Revenues											
Tax Levy	(255,400)	(432,593)	(747,246)	(577,626)	(577,626)	(266,668)	310,958	53.83%	None	0	0
Other Taxes	544,895	528,055	700,146	485,065	418,065	418,065	(67,000)	-13.81%			
Grants & Aids	128,967	130,753	127,377	132,000	125,000	125,000	(7,000)	-5.30%	2021 Total	0	0
Fees, Fines & Forfeitures	4,319	9,834	7,848	5,000	3,700	3,500	(1,500)	-30.00%			
User Fees	16,438	12,502	15,184	12,175	12,300	14,800	2,625	21.56%			
Intergovernmental	24,937	29,309	155,773	30,000	30,000	30,000	0	0.00%	2022	0	0
Interest	348,338	728,611	942,411	490,000	380,410	250,000	(240,000)	-48.98%	2023	0	0
Miscellaneous	31,110	43,990	44,689	20,000	33,000	15,000	(5,000)	-25.00%	2024	0	0
Use of Fund Balance	0	0	0	0	162,140	0	0	0.00%	2025	0	0
Total Revenues	843,604	1,050,462	1,246,182	596,614	586,989	589,697	(6,917)	-1.16%			
Expenses											
Labor	275,110	283,666	295,188	335,266	335,266	331,435	(3,831)	-1.14%			
Labor Benefits	108,264	111,766	107,341	122,933	122,933	125,365	2,432	1.98%			
Supplies & Services	145,060	404,716	110,103	138,415	128,790	132,897	(5,518)	-3.99%			
Addition to Fund Balance	315,170	250,314	733,551	0		0	0	0.00%			
Total Expenses	843,604	1,050,462	1,246,182	596,614	586,989	589,697	(6,917)	-1.16%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: Treasurer/Real Property Lister

Changes and Highlights to the Department's Budget:

1. Investment rates decreased significantly in 2020 due to the COVID pandemic. As investments mature, the new investment rates will reflect this economic uncertainty by producing less investment income offset by increased tax levy.

2. Interest/Penalty on property taxes revenues were budgeted to decrease. It is anticipated that due to economic difficulties property owner's will be delinquent with payment in 2021. Therefore not collecting interest and penalties on these delinquencies until 2022. In addition with Act 185 the interest and penalty begins October 9, 2020 at a rate of 1.5% instead of 13.5 % for taxes due and payable in 2020.

3. Restructure staffing and departmental organization.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			Investments	Interest/Penalty on Property Taxes	Staffing Restructure	
Tax Levy	(577,626)	15,297	240,000	75,000	(19,339)	(266,668)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	1,174,240	(2,875)	(240,000)	(75,000)		856,365
Total Funding	596,614	12,422	0	0	(19,339)	589,697
Labor Costs	458,199	17,940			(19,339)	456,800
Supplies & Services	138,415	(5,518)				132,897
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	596,614	12,422	0	0	(19,339)	589,697

Issues on the Horizon for the Department:

Continue monitoring economic trends including interest rates and property tax payments and assessments.

WORKERS' COMPENSATION

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Intergovernmental	220,234	260,584	311,286	383,539	371,623	422,427	38,888	10.14%
Miscellaneous	0	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	137,988	33,938	31,961	49,071	0	(31,961)	-100.00%
Total Revenues	220,234	398,572	345,224	415,500	420,694	422,427	6,927	1.67%
Expenses								
Supplies & Services	312,330	398,572	345,224	415,500	420,694	422,427	6,927	1.67%
Addition to Fund Balance	(92,096)	0	0	0	0	0	0	0.00%
Total Expenses	220,234	398,572	345,224	415,500	420,694	422,427	6,927	1.67%
Beginning of Year Fund Balance	801,625	709,529	571,541		537,603	488,532		
End of Year Fund Balance	709,529	571,541	537,603		488,532	488,532		

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Sauk County began self insuring for workers compensation in 2008. Beginning in 2010, the workers compensation rates charged to departments were reduced by 61.86% due to adequate reserves being accumulated in 2008 and 2009. Rates for 2020 are increasing slightly to maintain reserves, but are still relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	31,961	(31,961)				0
All Other Revenues	383,539	38,888				422,427
Total Funding	415,500	6,927	0	0	0	422,427
Labor Costs	0	0				0
Supplies & Services	415,500	6,927				422,427
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	415,500	6,927	0	0	0	422,427

Issues on the Horizon for the Department:

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

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
Outreach during Covid will be expanded to accommodate homebound individuals.	Review quarterly, report to Oversight Committee in July, 2021	1. Staff will begin a bingo game for home delivered meal recipients, beginning in January, 2021. Forty recipients will participate 2. A Pen Pal program will be established in Reedsburg between 20 middle schoolers and home bound individuals, beginning in February, 2021. 3. A program to deliver reading materials to home delivered meal recipients in Baraboo will be explored by June, 2021.	6/30/2021
The ADRC will increase its Facebook page readership by increasing its "likes" by 30%, to 475 likes.	Review quarterly data.	1. All staff will ad to their signature line the ADRC Facebook link by 1/31/21. 2. To boost the number of likes, the ADRC will boost a post monthly.	12/31/2021
Increase outreach by providing information via mail and email in a small newsletter in-between quarterly newsletters	Review quarterly data.	1. The ADRC will send out 4-6 mini newsletters (6-8 pages) over 2021 to all newsletter recipients	12/31/2021
The ADRC will increase its online presence by offering programming virtually.	Review quarterly data.	1. A Zoom Caregiver support group meeting will be started by 2/1/2021 with 8 individuals. 2. A Zoom relatives as parents support group will be started by 2/1/21 with 6 individuals.	12/31/2021

Aging & Disability Resource Center

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 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. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $685,465 **$685,465** $689,550 $78,922 **$768,472** **$83,007**	6.97	Number served and satisfaction surveys.
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. Grants Use of Fund Balance **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$219,000 $220,941 $6,000 **$445,941** $308,137 $208,838 **$516,975** **$71,034**	5.95	Number of people served and survey results
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. Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$25,000 $108,112 $1,000 **$134,112** $147,442 $85,891 **$233,333** **$99,221**	2.66	Satisfaction survey
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. Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$137,000 $137,681 $25,000 **$299,681** $168,684 $293,209 **$461,893** **$162,212**	2.78	Satisfaction survey

Aging & Disability Resource Center

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 bimonthly 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, 100 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 homebound, live alone or are the family caregiver of an older adult.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	$0	0.80	Goals of aging plan met
			Grants	$63,424		
			TOTAL REVENUES	**$63,424**		
			Wages & Benefits	$58,236		
			Operating Expenses	$10,500		
			TOTAL EXPENSES	**$68,736**		
			COUNTY LEVY	**$5,312**		
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.	$0	2.05	Survey results
			Grants	$83,045		
			TOTAL REVENUES	**$83,045**		
			Wages & Benefits	$217,674		
			Operating Expenses	$17,840		
			TOTAL EXPENSES	**$235,514**		
			COUNTY LEVY	**$152,469**		
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	Grants	$207,952	2.10	Survey results
			TOTAL REVENUES	**$207,952**		
			Wages & Benefits	$226,794		
			Operating Expenses	$16,666		
			TOTAL EXPENSES	**$243,460**		
			COUNTY LEVY	**$35,508**		
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	Grants	$30,605	0.40	Survey results
			TOTAL REVENUES	**$30,605**		
			Wages & Benefits	$33,670		
			Operating Expenses	$9,241		
			TOTAL EXPENSES	**$42,911**		
			COUNTY LEVY	**$12,306**		
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.	$450	0.10	Number of recipients of program and survey results
			Grants	$4,100		
			Use of Carryforward	$2,000		
			TOTAL REVENUES	**$6,550**		
			Wages & Benefits	$6,979		
			Operating Expenses	$2,930		
			TOTAL EXPENSES	**$9,909**		
			COUNTY LEVY	**$3,359**		
Outlay	Para-Transit large van. 7 ambulatory seats plus driver and one rear wheelchair space. This will replace bus 5 that is a 2010 Ford, with 152,076 miles. DOT recommends replacing bus every 5 years or 150,000 miles. This will be paid for by the departments DOT trust fund	61,000	Grants	$0		Number of riders and survey results
			Transfer from General Fund	$0		
			Use of Fund Balance	$61,000		
			TOTAL REVENUES	$61,000		
			Operating Expenses	$61,000		
			TOTAL EXPENSES	**$61,000**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$2,017,775**	23.81	
			TOTAL EXPENSES	**$2,642,202**		
			COUNTY LEVY	**$624,427**		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	11,507	12,180	17,500
Disability Benefit Specialist Program - Total Cases Served	641	550	650
Elderly Benefit Specialist Program - Total cases Served	3482	3200	3200
Information & Assistance Program - Total **Contacts/unduplicated clients**	11,810/7,614	10,000/6,500	12,000/7,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	48	50	55
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals	417	620	620
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	360	400	425
Nutrition Programs - Total Congregate Meals	11,593	3221 YTD	6,400
Nutrition Programs - Total Home Delivery Meals	44,328	46,000	46,000
Nutrition Programs - Total Home Delivery Breakfast Meals	9,898	11,000	11,000
Prevention Program - Total Classes Held / Unduplicated Participants	6/66	2/15	3/25
Transportation Programs - Total Miles	27,441	127,000	100,000
Functional Screens completed	303	300	300
Volunteer hours	13,904	7,000	7,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 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.	$3,041,935	$2,000,000	$2,600,000
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		$10,831,589	$8,000,000	$9,600,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	$349,268	$175,770	$175,770
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	96.0%	98.0%	98.0%
Elder benefits specialist survey results		100.0%	99.5%	99.5%
Disability benefits specialist survey results		99.0%	97.0%	97.0%
Information & Assistance specialist survey results		100%	99.0%	99.0%

AGING & DISABILITY RESOURCE CENTER

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	272,581	338,749	581,970	579,109	579,109	624,427	45,318	7.83%
Grants & Aids	1,568,372	1,630,033	1,645,031	1,516,046	1,517,825	1,541,325	25,279	1.67%
User Fees	185,255	289,910	325,116	276,700	267,481	298,750	22,050	7.97%
Intergovernmental	5,018	4,956	0	4,500	0	0	(4,500)	-100.00%
Donations	71,133	83,225	91,509	101,900	72,300	82,700	(19,200)	-18.84%
Interest	35	24	90	0	0	0	0	0.00%
Miscellaneous	173	5,840	77	200	33	0	(200)	-100.00%
Transfer from Other Funds	0	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	0	0	28,000	0	95,000	67,000	239.29%
Total Revenues	2,102,566	2,352,737	2,643,793	2,506,455	2,436,748	2,642,202	135,747	5.42%
Expenses								
Labor	1,044,019	1,118,798	1,170,050	1,283,299	1,216,541	1,348,656	65,357	5.09%
Labor Benefits	333,191	353,379	386,973	439,676	457,151	508,509	68,833	15.66%
Supplies & Services	563,413	709,391	731,810	755,480	605,909	724,037	(31,443)	-4.16%
Capital Outlay	58,714	4,904	102,368	28,000	0	61,000	33,000	117.86%
Addition to Fund Balance	103,230	166,266	252,592	0	157,147	0	0	0.00%
Total Expenses	2,102,566	2,352,737	2,643,793	2,506,455	2,436,748	2,642,202	135,747	5.42%
Beginning of Year Fund Balance	417,292	520,522	686,788		939,380	1,096,527		
End of Year Fund Balance	520,522	686,788	939,380		1,096,527	1,001,527		

Outlay	Total Expense Amount	Property Tax Levy Impact
Bus	61,000	0
2021 Total	61,000	0
2022	30,000	0
2023	70,000	0
2024	30,000	0
2025	35,000	0

Changes and Highlights to the Department's Budget:

Change 1: The ADRC is no longer able to claim any cost from Elder Benefits Specialists (EBS) out of Home and Community Based Services. In 2021 we are seeing decrease of revenue of $30,000.00 with needed offset of county levy to maintain the current staffing.

Change 2: The ADRC will see increase of $43,142 tax levy in 2021 due to reduction of $32,000.00 from 53.10 transportation grant; decrease of $6,200.00 revenue from Vets Transportation Grant; staff cost net increase of $10,942 due to hiring internal combined with reduced bus driver hours. ADRC will be able to transfer $6,000.00 from the DOT trust fund for vehicle maintenance in 2021.

Change 3: The ADRC will see labor increase due to additional hours requiring health insurance and retirement benefits $27,088.

Change 4: In 2020 ADRC received additional funds from CARES Act due to COVID-19 Pandemic that need to be used by end of September 2021. ADRC will be able to carryforward to 2021 - $25,000.00 to help with increased demand in the Home Delivery Meal Program.

Change 5: The ADRC will replace one of the busses due to age, repair costs and increased mileage (current mileage 152, 076) . The anticipated cost for a new vehicle is $61,000.00 funded through a transfer from the DOT trust fund.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	Change 5	2021 Budget Request
Description of Change			Elder Benefit Specialist	Transportation	Home Delivered Meals	CARES Act Funds for Home Delivered Meals	New bus for Transportation Program	
Tax Levy	579,109	(54,912)	30,000	43,142	27,088			624,427
Use of Fund Balance or Carryforward Funds	28,000	(53,000)		6,000		25,000	61,000	67,000
All Other Revenues	1,899,346	119,629	(30,000)	(38,200)				1,950,775
Total Funding	2,506,455	11,717	0	10,942	27,088		61,000	2,642,202
Labor Costs	1,725,299	93,836	0	10,942	27,088			1,857,165
Supplies & Services	753,156	(54,119)				25,000		724,037
Capital Outlay	28,000	(28,000)					61,000	61,000
Transfers to Other Funds	0	0						0
Addition to Fund Balance	0	0						0
Total Expenses	2,506,455	11,717	0	10,942	27,088	25,000	61,000	2,642,202

Issues on the Horizon for the Department:

Space for privacy and confidentiality continues to be an issue at the ADRC. Most of the aging and transportation staff have relocated to the basement level suite of offices to help accommodate these needs.

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. Since the ADRC's primary focus is to help reduce the cost of Long Term Care by keeping people in their homes with in-home services versus costly nursing home stays, the meal program and other supportive services will become even more important. As needs increase, state funding remains flat while federal funding decreases. Covid-19 will continue to affect the manner in which the ADRC delivers its services: for example the ADRC does not anticipate opening congregate dining sites until mid 2021.

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	2021 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	$821,639	11.00	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	$15,200		
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$836,839**		
			Wages & Benefits	$785,450		
			Operating Expenses	$249,327		
			TOTAL EXPENSES	**$1,034,777**		
			COUNTY LEVY	**$197,938**		
Totals			**TOTAL REVENUES**	**$836,839**	11.00	
			TOTAL EXPENSES	**$1,034,777**		
			COUNTY LEVY	**$197,938**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of active IV-D cases	3,444	3,496	3,470
Total Collections for IV-D Cases for Sauk County	$10,556,414	N/A	N/A

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	110.09%	103.90%	106.99%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	92.62%	91.91%	92.26%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.99%	81.83%	81.91%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	83.63%	80.00%	80.00%

CHILD SUPPORT

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	173,918	163,090	189,303	186,576	186,576	197,938	11,362	6.09%
Grants & Aids	741,408	760,496	779,981	835,340	835,340	821,639	(13,701)	-1.64%
User Fees	15,997	16,315	17,557	15,200	15,200	15,200	0	0.00%
Miscellaneous	0	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	0	0	17,288	13,288	0	(17,288)	-100.00%
Total Revenues	931,323	939,901	986,840	1,054,404	1,050,404	1,034,777	(19,627)	-1.86%
Expenses								
Labor	469,211	510,277	499,624	558,270	558,270	533,713	(24,557)	-4.40%
Labor Benefits	185,592	188,678	213,628	256,902	256,902	251,737	(5,165)	-2.01%
Supplies & Services	222,409	213,147	221,495	239,232	235,232	249,327	10,095	4.22%
Addition to Fund Balance	54,111	27,799	52,093	0	0	0	0	0.00%
Total Expenses	931,323	939,901	986,840	1,054,404	1,050,404	1,034,777	(19,627)	-1.86%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

For 2021, there is no expected change in the 66% federal match on agency expenses with the exception of medical liability incentive funding. The Federal Office of Child Support Enforcement clarified in June 2019 that funding received by counties for medical liability incentives is Program Income and thus, not matchable by the federal government. The Bureau of Child Support covered the loss of funding to counties in 2020 and will do so again in 2021. Child Support Agencies in Wisconsin received an all-funds increase in the 2019-2021 state budget of $750,000 in year one and $1.5 million in year two. A new Administrative Rule passed July 2018 eliminated the funding collected through birth costs for intact families which decreased the Agency's revenues by approximately $7,000-$10,000.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	186,576	11,362				197,938
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	867,828	(30,989)				836,839
Total Funding	1,054,404	(19,627)		0	0	1,034,777
Labor Costs	815,172	(29,722)				785,450
Supplies & Services	239,232	10,095				249,327
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,054,404	(19,627)	0	0	0	1,034,777

Issues on the Horizon for the Department:

Previously, the Child Support Agency was working with the Ho Chunk Nation Child Support Agency on a Memorandum of Understanding for transferring cases, but that was halted by them for an undetermined time. If discussions should begin again and should the Memorandum of Understanding become finalized in the next year, the result would be a decrease in child support cases in Sauk County, which, depending on the size of the decrease, could potentially impact agency performance outcomes and funding. The full impact is unknown at this time.

The Federal Government has clarified that county funding received from birth cost collection will no longer receive a 66% federal match. The State of Wisconsin has agreed to provide funding to the counties for calendar years 2020 and 2021 to cover the lost anticipated federal match funding. For Sauk County, the federal match in 2018 was $66,604.00.

DOG LICENSE FUND

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Licenses & Permits	25,811	22,578	26,112	20,500	24,000	24,000	3,500	17.07%
Use of Fund Balance	264	3,065	0	0	1,793	0	0	0.00%
Total Revenues	26,075	25,642	26,112	20,500	25,793	24,000	3,500	17.07%
Expenses								
Supplies & Services	26,075	25,642	23,232	16,694	25,793	21,806	5,112	30.62%
Addition to Fund Balance	0	0	2,879	3,806	0	2,194	(1,612)	-42.35%
Total Expenses	26,075	25,642	26,112	20,500	25,793	24,000	3,500	17.07%
Beginning of Year Fund Balance	0	(264)	(3,329)		(450)	(2,243)		
End of Year Fund Balance	(264)	(3,329)	(450)		(2,243)	(49)		

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: DOG LICENSE

Changes and Highlights to the Department's Budget:

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	20,500	3,500				24,000
Total Funding	20,500	3,500	0	0	0	24,000
Labor Costs	0	0				0
Supplies & Services	16,694	5,112				21,806
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	3,806	(1,612)				2,194
Total Expenses	20,500	3,500	0	0	0	24,000

Issues on the Horizon for the Department:

Environmental Health

Department Vision - Where the department would ideally like to be
Everyone in Sauk County is able to lead their 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
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
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
Justice & Public Safety - Emergency response and preparedness
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
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
1. Reduce foodborne illnesses and environmental health hazards.	1.1. Number of priority code violations in retail food establishments 1.2. Number of families enrolled in Lead Safe Housing Grant program to remediate childhood lead exposures. 1.3. Number of homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon 1.4. Number of comprehensive and best-practice water management plans in commercial lodging facilities in Sauk County. 1.5. Number of Lyme's Disease cases in Sauk County. 1.6. Number of damaged/missing screen violations in campground and rec-ed campground establishments. 1.7. Number of VGBA main drain and equalizer violations. 1.8. Number of professional development training classes	1.1. Decrease priority code violations in retail food establishments by 5% by December 31, 2021. 1.2. Reduce lead hazards by enrolling at least 10 families in the Lead Safe Housing Grant program to remediate childhood lead exposures by December 31, 2021. 1.3. Increase homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon from 175 to 200 by December 31, 2021. 1.4. Reduce Legionnaires Disease by achieving board approval of Water Management Plan requirement for 100% of commercial lodging facilities in Sauk County by December 31, 2021. 1.5. Reduce Lyme's Disease cases in Sauk County by 5% by December 31, 2021. 1.6. Reduce potential for rabies exposure in licensed campground facilities in Sauk County by decreasing damaged/missing screen violations in lodging, campground and rec-ed campground establishments by 10% by December 31, 2021. 1.7. Prevent drownings due to entrapment in licensed pool facilities in Sauk County by decreasing VGBA main drain and equalizer violations by 25% by December 31, 2021. 1.8. Attendance to at least 3 professional development training courses for 100% of EH staff.	12/31/2021
Assure a safe well-water drinking supply for Sauk County.	No illnesses from drinking well water; compliance with testing schedules.	Sample and test 100% of Transient Non-Community wells.	12/31/2020
Reduce blood borne pathogen transmission from tattoo and body art procedures	No illnesses relating to blood borne pathogen transmission from tattoo and body art procedures	Conduct 100% of routine inspections within licensing year	12/31/2020

Environmental Health

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 BUDGET**		**FTE's**	**Key Outcome Indicator(s)**
Human Health Hazards Vector Surveillance Legionnaires Disease Prevention Vector Surveillance	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. Legionnaires Disease is a serious type of pneumonia caused by the Legionella bacteria. After Legionella grows and multiplies in building water systems, water containing Legionella then has to spread in droplets small enough for people to breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample collection and working in collaboration with state agencies such as DSPS and DHS. 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.	Wis. Stat 254.59 Sauk Co. Ord. Ch. 28 DHS Ch.145.17 & Wis. Stat. 252.11 Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76	User Fees / Misc. Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $0 **$0** $60,501 $9,085 **$69,586** **$69,586**	0.63	5% reduction in Lyme's Disease cases County approval of requirement of water management plan for 100% of commercial lodging facilities Reduce Lyme's Disease cases
Lead poisoning prevention	Lead poisoning is an important health concern, especially for young children. Environmental Health plays a key role in preventing lead exposure, and in identifying and treating lead poisoning. Most children in Sauk County get lead poisoning from paint dust or chips from older homes. When a child is found to have elevated blood lead levels, there is a coordinated response from Sauk County Public Health Nurses and Environmental Health Sanitarians. If needed, a home inspection to collect samples and perform analysis on paint, soil and water sources is performed by the certified Lead Hazard Investigator on staff.	Wis. Stat 254.167	User Fees / Misc. Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $8,900 $0 **$8,900** $8,357 $526 **$8,883** **($17)**	0.08	Enroll at least 10 families in the Lead Safe Housing Grant program to remediate childhood lead exposures
Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. Environmental Health coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. The cost for testing specimens is primarily the Health Department's responsibility. Environmental Health staff follows the animal by ensuring quarantine and verifying veterinary checks are completed. Environmental Health staff refer patient care and treatment issues to a Public Health Nurse for follow-up.	Wis. Stat 95.21 Sauk Co Ord Ch. 27	User Fees / Misc. Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $0 **$0** $5,079 $3,035 **$8,114** **$8,114**	0.05	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments

Environmental Health

Body Art Inspections and Licensing	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.	Wis. Stat 252.23 & 252.24 Wis. Admin DSPS 221 Sauk Co Ord Ch. 30	User Fees / Misc.	$2,870	0.02	100% of body art establishments will be inspected annually.
			Grants	$0		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$2,870**		
			Wages & Benefits	$2,000		
			Operating Expenses	$866		
			TOTAL EXPENSES	**$2,866**		
			COUNTY LEVY	**($4)**		
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	User Fees / Misc.	$1,500	0.04	1. 200 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.
			Grants	$6,252		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$7,752**		
			Wages & Benefits	$3,850		
			Operating Expenses	$3,895		
			TOTAL EXPENSES	**$7,745**		
			COUNTY LEVY	**($7)**		
Full Agent Inspection & Licensing	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	User Fees / Misc.	$569,470	6.35	1. Timely completion of 100% of licensed food establishment inspections 2. 100% of High Complexity licenses receive a second inspection
			Grants	$0		
			Use of Carryforward	$19,778		
			TOTAL REVENUES	**$589,248**		
			Wages & Benefits	$562,178		
			Operating Expenses	$25,878		
			TOTAL EXPENSES	**$588,056**		
			COUNTY LEVY	**($1,192)**		
DNR Well Water	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.	Wis. Admin NR 812	User Fees / Misc.	$0	0.30	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
			Grants	$34,858		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$34,858**		
			Wages & Benefits	$26,852		
			Operating Expenses	$7,943		
			TOTAL EXPENSES	**$34,795**		
			COUNTY LEVY	**($63)**		
Totals			**TOTAL REVENUES**	**$643,628**	7.48	
			TOTAL EXPENSES	**$720,045**		
			COUNTY LEVY	**$76,417**		

Environmental Health

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimated**	**2021 Budget**
Number of food service establishments inspected	1,237	1,275	1,300
Families enrolled in Lead Safe Housing Program	N/A	5	10
Number of Environmental Health Hazard investigations conducted	157	NA	NA
Number of radon educational visits	0	1	1
Number of Lyme's Disease cases	67	15	50
Number of radon kits distributed	145	175	200
Number of commercial lodging facilities with a water management plan	2	2	10
Number of screen violations at lodging facilities and campgrounds	7	20	18
Number of VGBA violations	18	15	11
Number of new commercial lodging facilities associated with a case(s) of Legionnaire's Disease	2	1	0
Number of trainings staff attended	105	30	50
Number of food service establishment violations issued	N/A	5,065	4,800
Professional Development - In order to provide the best customer service experience, EH staff must be supported and trained			100% of EH staff will have access to 3 or more trainings annually

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimated**	**2021 Budget**
Food Service inspections: 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%
Drowning Pool Prevention: In 2008, the Virginia Graeme Baker Pool and Spa Safety Act (VGBA) was enacted to require all pools and spa's have anti-entrapment drains. Environmental Health ensures all pools and spa drains in Sauk County are in compliance with this law.	Decrease VGBA main drain and equalizer violations unlicensed pool facilities by 20%	NA	NA	20%
Transient, Non-Community Well Water: Percentage of wells tested through the DNR Well Water program.	Testing TNC wells reduces rate of illness from drinking water	100%	100%	100%
Human Health Hazards: Percentage of Human Health Hazards (HHH) resolved within 14 days of a positive determination	Risk of disease is reduced with timely mitigation or elimination of human health hazards.	100%	100%	50%
Lead: 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%	50%
Body Art: Percentage of body art inspections completed on time	Disease is reduced with safe body art practices	100%	100%	100%
Radon: Number of radon testing kits distributed	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	145	175	200
Food Service Inspections: Reduce the number of violations in complex food establishments.	Regular inspection leads to improved food safety and therefore reduces food-borne illness	8%	25%	5%

ENVIRONMENTAL HEALTH

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	32,955	45,949	47,903	75,435	75,435	76,417	982	1.30%
Grants & Aids	57,802	42,118	44,396	35,172	36,977	50,010	14,838	42.19%
Licenses & Permits	550,686	588,159	571,727	554,906	554,906	570,740	15,834	2.85%
Fees, Fines & Forfeitures	10	0	0	2,000	0	1,600	(400)	-20.00%
User Fees	813	1,425	1,161	1,500	1,500	1,500	0	0.00%
Intergovernmental	0	0	0	0	0	0	0	0.00%
Miscellaneous	10,006	10,454	9,914	0	3,189	0	0	0.00%
Use of Fund Balance	0	0	0	417,702	35,448	19,778	(397,924)	-95.27%
Total Revenues	652,272	688,105	675,100	1,086,715	707,455	720,045	(366,670)	-33.74%
Expenses								
Labor	347,665	365,370	384,417	461,499	461,499	470,037	8,538	1.85%
Labor Benefits	124,714	128,800	130,469	194,727	194,727	198,780	4,053	2.08%
Supplies & Services	41,131	75,771	36,281	430,489	51,229	51,228	(379,261)	-88.10%
Capital Outlay	0	45,236	0	0	0	0	0	0.00%
Addition to Fund Balance	138,763	72,929	123,933	0	0	0	0	0.00%
Total Expenses	652,272	688,105	675,100	1,086,715	707,455	720,045	(366,670)	-33.74%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

New inspection software from the State may result in larger State reimbursement portion.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2020 Budget Request
Description of Change						
Tax Levy	75,435	982				76,417
Use of Fund Balance or Carryforward Funds	417,702	(397,924)				19,778
All Other Revenues	593,578	30,272				623,850
Total Funding	1,086,715	(366,670)			0	720,045
Labor Costs	656,226	12,591				668,817
Supplies & Services	430,489	(379,261)				51,228
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,086,715	(366,670)	0	0	0	720,045

Issues on the Horizon for the Department:

Increased reimbursement rates likely needed to offset cost of new inspection software
Change in Wisconsin Food Code resulting in change in license types and revenue
Fee changes based on time study – could lead to increase or decrease in revenue
Conversion in 2020 of most temporary food establishments to Mobile food establishments, which requires an additional service base license - will increase amount of facilities need to inspect.
Covid-19 may impact revenue for DATCP facilities and achievement of goals (Conducting onsite inspections and responding Covid-19 complaints and supporting community based testing.)
Ongoing clarification of Legal authority to issue orders
3rd lead certified staff member to help address lead poisoning in children
Expanding Vector surveillance will increase (Traps, Tick testing, Tick\Lyme's disease mapping/epidemiology)
Pest control applicator and equipment
Water Management Plan mandate through Sauk County Ordinance for all commercial lodging facilities in Sauk County to combat Legionnaires Disease.

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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a strategic plan for the Sauk County Health Care Center.	Needs assessment was completed. Recent developments from other senior living communities revealed need may not be imminent but board will continue to pursue campus development to ensure that the needs of the county residents are being met.	Continue working with Board of Trustees, Functional Group and Sauk County Board of Supervisors to determine the feasibility and probability of a campus expansion option for the Sauk County Health Care Campus that address the issue of affordable housing for Sauk County.	ongoing
Continual review for additional revenue streams to offset costs of the Sauk County Health Care Center	Leading Choice Network Participation with expectation to increase referral options and increase occupancy rate overall	Contact and explore relationships/contracts with insurance companies, hospice, outpatient therapy and other groups to find alternative sources of funding.	ongoing
Work on alignment with local health providers as a preferred provider with focus on national health care reform act.	Rehospitalization rate tracked since 2014. 2018 rate 13.5% 2019 rate YTD is 5.85% . Maintain rate as this is well below state average of 18.8% and national average of 21.1%	Work on reducing readmission rates for SCHCC. Explore Accountable Care Organizations and determine where SCHCC will be best aligned for sustainability	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2020 Budget		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	($31,500)	3.00	Accounts Receivable Aging
			Grants	$800,000		
			Sales Tax from Gen'l Fund for Debt Service	$1,062,548		
			Other Revenues & Bed Tax	($98,030)		
			Use of Fund Balance	$905,000		
			TOTAL REVENUES	**$2,638,018**		
			Wages & Benefits	$210,728		
			Operating Expenses	$762,375		
			Debt Service	$1,062,548		
			TOTAL EXPENSES	**$2,035,651**		
			COUNTY LEVY	**($602,367)**		
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	User Fees / Misc	$0	1.00	Employee turnover rate Facility overtime hours
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$75,348		
			Operating Expenses	$16,975		
			TOTAL EXPENSES	**$92,323**		
			COUNTY LEVY	**$92,323**		

Health Care Center

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	$7,500,768	83.58	Rehospitalization rate; quality metric measurements
			TOTAL REVENUES	**$7,500,768**		
			Wages & Benefits	$5,477,840		
			Operating Expenses	$522,500		
			TOTAL EXPENSES	**$6,000,340**		
			COUNTY LEVY	**($1,500,428)**		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		User Fees / Misc	$0	1.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$78,193		
			Operating Expenses	$145,550		
			TOTAL EXPENSES	**$223,743**		
			COUNTY LEVY	**$223,743**		
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	$3,500	3.90	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	**$3,500**		
			Wages & Benefits	$304,956		
			Operating Expenses	$11,250		
			TOTAL EXPENSES	**$316,206**		
			COUNTY LEVY	**$312,706**		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	User Fees / Misc	$0	-	
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$10,700		
			TOTAL EXPENSES	**$10,700**		
			COUNTY LEVY	**$10,700**		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	User Fees / Misc	$0	1.80	Remain compliant with HIPPA
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$134,952		
			Operating Expenses	$2,100		
			TOTAL EXPENSES	**$137,052**		
			COUNTY LEVY	**$137,052**		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	User Fees / Misc	$0	1.00	Successful discharges to community
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$106,373		
			Operating Expenses	$1,200		
			TOTAL EXPENSES	**$107,573**		
			COUNTY LEVY	**$107,573**		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc	$203,000	12.95	Continued partnership with ADRC for meal programs
			TOTAL REVENUES	**$203,000**		
			Wages & Benefits	$680,139		
			Operating Expenses	$440,250		
			TOTAL EXPENSES	**$1,120,389**		
			COUNTY LEVY	**$917,389**		
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	User Fees / Misc	$150	3.50	Reduce and stay below state wide average of life safety violations
			TOTAL REVENUES	**$150**		
			Wages & Benefits	$278,002		
			Operating Expenses	$278,190		
			TOTAL EXPENSES	**$556,192**		
			COUNTY LEVY	**$556,042**		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		User Fees / Misc	$0	11.24	
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$633,612		
			Operating Expenses	$66,750		
			TOTAL EXPENSES	**$700,362**		
			COUNTY LEVY	**$700,362**		
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
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$228,090		
			Operating Expenses	$11,500		
			TOTAL EXPENSES	**$239,590**		
			COUNTY LEVY	**$239,590**		
Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		User Fees / Misc	$0	-	
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$3,500		
			TOTAL EXPENSES	**$3,500**		
			COUNTY LEVY	**$3,500**		

Health Care Center

Outlay	Nursing equipment	$6,000	Use of Fund Balance	$110,000	-	
	Wheelchairs	$3,000	Other Revenues	$0		
	Hallway redecorating	$5,500	Use of Fund Balance	$368,600		
	Hi/Low Beds	$11,000	Transfer from General Fund	0		
	Security system- Cameras	$22,000	**TOTAL REVENUES**	**$478,600**		
	Flooring	$180,000	Wages & Benefits	$0		
	Dining room chairs/furniture	$6,000	Operating Expenses	$478,600		
	Painting Exterior Building	$12,000				
	Hand rail replacement interior building	$10,000				
	OT/PT equipment	$5,000	**TOTAL EXPENSES**	**$478,600**		
	HVAC controls, Metasys-sequencer	$20,000				
	Washer/Dryer replacements	$110,000				
	AC compressor and coils for roof top units	$22,000				
	LED Lighting	$5,000				
	Blacktop/Sidewalk Repairs	$13,000				
	Mattresses	$7,000				
	Air Curtain for Receiving Area	$5,100				
	TVs for resident rooms	$6,000				
	CMMS/tablets	$5,000				
	Environmental Services Equipment	$10,000				
	Kitchen Equipment	$15,000	**COUNTY LEVY**	**$0**		
Totals			**TOTAL REVENUES**	**$10,824,036**	124.97	
			TOTAL EXPENSES	**$12,022,221**		
			COUNTY LEVY	**$1,198,185**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Deficiency free survey	1 citation	Deficiency free survey	Deficiency free
Average daily census as a % of licensed beds	87%	86%	90%
Complaint surveys	1	1	0
Reduce number of life safety code citations	4	3	2
Resident days served	25,496	24,000	26,000
Number of meals prepared for congregate and home delivery	56,701	45,000	60,000

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue to come in	19.2% State average is 20.9% National average 22.2%	19.2%	8.0% National average is 21.1%
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	$55.45	$55.45	
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	65.0%	66.0%	60.0%
Accounts receivable aging - Receivable balance as % of total non-operating revenues	Indicates effectiveness of admission data gathering and collections efforts	<1%	2.5%	<5.0%
Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	48.9% State average is 51.7% National average is 48.6% Improvement efforts have increased with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization	50.0%	62% National average is 56.1%
Employee turnover rate	Employees are engaged and satisfied in their work for the county	25% including retirements 17% not including retirements	25.0%	26.0%
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	78.2% State average is 74.9% National average is 67.6%	84.0%	80% National average is 68%

HEALTH CARE CENTER

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	2,313,610	2,221,642	1,386,614	1,321,211	1,321,211	1,198,185	(123,026)	-9.31%
Grants & Aids	740,166	1,175,562	1,252,803	800,000	1,300,000	800,000	0	0.00%
User Fees	6,594,046	6,327,973	6,543,780	7,318,238	4,289,805	7,314,238	(4,000)	-0.05%
Intergovernmental	202,046	284,316	184,278	195,000	135,925	195,000	0	0.00%
Donations	4,974	3,885	11,508	2,500	2,500	2,500	0	0.00%
Interest	15,271	38,102	67,497	40,000	65,000	65,000	25,000	62.50%
Miscellaneous	386	(687)	66,950	1,150	1,135	1,150	0	0.00%
Transfer from other Funds	1,206,048	1,168,167	1,595,141	1,033,810	1,033,810	1,062,548	28,738	2.78%
Use of Fund Balance	0	0	0	1,921,538	1,791,635	1,383,600	(537,938)	-28.00%
Total Revenues	11,076,547	11,218,959	11,108,572	12,633,447	9,941,021	12,022,221	(611,226)	-4.84%
Expenses								
Labor	4,997,209	4,848,052	4,928,642	5,692,818	5,199,170	5,776,082	83,264	1.46%
Labor Benefits	2,489,235	2,211,140	2,389,974	2,450,867	2,333,371	2,432,151	(18,716)	-0.76%
Supplies & Services	2,065,917	1,988,690	2,136,999	2,186,814	2,129,670	2,207,840	21,026	0.96%
Principal Redemption	0	0	0	820,000	0	890,000	70,000	8.54%
Interest Payments	391,768	312,866	347,566	213,810	213,810	172,548	(41,262)	-19.30%
Capital Outlay	0	36,000	19,311	1,229,138	0	478,600	(750,538)	-61.06%
Transfer to General Fund	755,433	1,213,660	67,493	40,000	65,000	65,000	25,000	62.50%
Addition to Fund Balance	376,985	608,551	1,218,586	0	0	0	0	0.00%
Total Expenses	11,076,547	11,218,959	11,108,572	12,633,447	9,941,021	12,022,221	(611,226)	-4.84%
Beginning of Year Fund Balance	4,601,263	4,722,731	5,331,282		6,549,868	4,758,233		
End of Year Fund Balance	4,978,248	5,331,282	6,549,868		4,758,233	3,374,633		

Outlay	Total Expense Amount	Property Tax Levy Impact
Handrails	10,000	0
Wheelchairs	3,000	0
Nursing Equipment	6,000	0
Mattresses (all types)	7,000	0
OT/PT Equipment	5,000	0
Dining Room Chair Replacement	6,000	0
Exterior Building Repair/Maintenance	25,000	0
Air Curtain for Receiving	5,100	0
Cameras - Security Monitoring System	22,000	0
CMMS/Tablets	5,000	0
Hi/Low Beds	11,000	0
Carpet Replacement (Resident Rooms)	30,000	0
AC Compressor/Coils for RTUS	22,000	0
Washers/Dryers	110,000	0
LED Lighting Project	5,000	0
HVAC Controls, Metasys-Sequencer	20,000	0
Hallway Flooring/Redecorating	155,500	0
Resident Room TVs	6,000	0
ESS Equipment Replacement	10,000	0
Kitchen Equipment	15,000	0
2021 Total	478,600	0
2022	399,300	105,800
2023	77,500	35,000
2024	72,000	41,000
2025	35,000	35,000

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.
2018 Beginning fund balance restated to subtract $255,517 due to implementation of new accounting standard for post employment benefits.

Changes and Highlights to the Department's Budget:

Change 1: Continued review of positions allowed for further reduction in total FTEs (decrease in 5.57 for the HCC resulting in savings in wages and benefits despite increases in wages and health insurance costs. Reduced positions include: 4 full-time Certified Nursing Assistants at approximately $60,000 each; a medical records position from 1.00 to 0.80 full-time equivalent for $8,400; a maintenance position from 1.00 to 0.60 for $19,000; and a environmental services staff from 0.90 to 0.50 for $15,100.

Change 2: Receipt of more CPE (Certified Public Expenditure) dollars resulted in no levy ask for capital projects for 2021

Change 3: New revenue streams from contracts with hospice and other insurances through our Leading Choice Network affiliation.

Change 4: National nursing/care provider shortage has made filling positions at HCC difficult. Increased vacancy factor from $300,000 to $400,000 to align with trend over last 3 years.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			**Reduced Positions**	**Capital Outlay**	**New Contracts**	**Vacancy Factor**	
Tax Levy	1,321,211	400,574	(282,500)	(101,100)	(40,000)	(100,000)	1,198,185
Use of Fund Balance or Carryforward Funds	1,921,538	11,500		(649,438)		100,000	1,383,600
All Other Revenues	8,356,888	(19,002)			40,000		8,377,886
Transfer from General Fund	1,033,810	28,738					1,062,548
Total Funding	12,633,447	421,810	(282,500)	(750,538)	0	0	12,022,219
Labor Costs	8,143,685	347,046	(282,500)				8,208,231
Supplies & Services	2,186,814	21,026					2,207,840
Capital Outlay	1,229,138	0		(750,538)			478,600
Transfers to Other Funds	40,000	25,000					65,000
Debt Service	1,033,810	28,738					1,062,548
Total Expenses	12,633,447	421,810	(282,500)	(750,538)	0	0	12,022,219

Issues on the Horizon for the Department:

COVID-19 situation has placed the HCC under tremendous changes that have required increased expenditures and decreased revenues in 2020. We are budgeting for a more return to status quo for 2021 with hopes of vaccine. Medicare has declared a 2.2% increase in funding. The state of Wisconsin has not yet released anything regarding Medicaid funding but we do anticipate changes at the state level of funding will occur due to the pandemic. Staffing shortages in caregivers has led to decreased ability to accept new admissions to the facility. Continuation of meal preparation for the nutrition sites and meals on wheels to continue our mission of providing care and services to the elderly of Sauk County. CPE funds have provided for decrease to tax levy needs for HCC capital projects however these funds are not to be anticipated in future years as the overall Medicaid reimbursement rate has increased significantly. This may result in increased needs for levy dollars in the near future after these funds are depleted.

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 2020 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Alternate Care placements	Alternative Care placement expenses will stay within budget	Stay within budget through careful coordinated review of all proposed placements	Ongoing
Continued development of the electronic record	Maintain and enhance electronic record	Maintain Electronic Records implementation schedule	Ongoing
Provide Crisis Service to Sauk County Residents as required by Statues	Crisis diversion from hospitalization of 70% of cases	Maintain consistent crisis standards and coverage	Ongoing
Establish Comprehensive Community Services Unit within the Human Services Department	Increase service providers by three agencies in the consortium	Develop provider audit process	Ongoing

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 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	$483,876	9.76	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements. Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months.
			Grants	$468,874		
			Transfer from General Fund	$0		
			TOTAL REVENUES	**$952,750**		
			Wages & Benefits	$889,572		
			Operating Expenses	$1,669,440		
			TOTAL EXPENSES	**$2,559,012**		
			COUNTY LEVY	**$1,606,262**		
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	$381,424	12.43	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	$518,790		
			TOTAL REVENUES	**$900,214**		
			Wages & Benefits	$1,191,915		
			Operating Expenses	$386,006		
			TOTAL EXPENSES	**$1,577,921**		
			COUNTY LEVY	**$677,707**		
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	$8,236,737	13.82	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	$67,541		
			TOTAL REVENUES	**$8,304,278**		
			Wages & Benefits	$1,323,972		
			Operating Expenses	$7,465,880		
			TOTAL EXPENSES	**$8,789,852**		
			COUNTY LEVY	**$485,574**		
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	$14,581	14.67	
			Grants	$1,144,834		
			TOTAL REVENUES	**$1,159,415**		
			Wages & Benefits	$1,052,870		
			Operating Expenses	$330,701		
			TOTAL EXPENSES	**$1,383,571**		
			COUNTY LEVY	**$224,156**		
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	$134,347	4.71	
			Grants	$247,757		
			TOTAL REVENUES	**$382,104**		
			Wages & Benefits	$434,244		
			Operating Expenses	$402,124		
			TOTAL EXPENSES	**$836,368**		
			COUNTY LEVY	**$454,264**		
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	$72,433	6.49	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	$779,835		
			TOTAL REVENUES	**$852,268**		
			Wages & Benefits	$581,386		
			Operating Expenses	$516,688		
			TOTAL EXPENSES	**$1,098,074**		
			COUNTY LEVY	**$245,806**		

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	$875,326	18.37	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	$636,631		
			TOTAL REVENUES	**$1,511,957**		
			Wages & Benefits	$1,647,396		
			Operating Expenses	$696,418		
			TOTAL EXPENSES	**$2,343,814**		
			COUNTY LEVY	**$831,857**		
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	$23,238	4.94	Adult Protective Services: Number of program admissions vs the Institutional placement rate.
			Grants	$210,275		
			TOTAL REVENUES	**$233,513**		
			Wages & Benefits	$507,203		
			Operating Expenses	$145,156		
			TOTAL EXPENSES	**$652,359**		
			COUNTY LEVY	**$418,846**		
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	$113,123	21.00	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	$1,422,940		
			Transfer from General Fund	$0		
			TOTAL REVENUES	**$1,536,063**		
			Wages & Benefits	$1,878,072		
			Operating Expenses	$1,425,458		
			TOTAL EXPENSES	**$3,303,530**		
			COUNTY LEVY	**$1,767,467**		
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	$10,551	8.10	Youth Justice: Number of cases screened in vs the out of home care placements.
			Grants	$945,592		
			Transfer from General Fund	$0		
			TOTAL REVENUES	**$956,143**		
			Wages & Benefits	$727,401		
			Operating Expenses	$784,060		
			TOTAL EXPENSES	**$1,511,461**		
			COUNTY LEVY	**$555,318**		
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	-	
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$510,849		
			TOTAL EXPENSES	**$510,849**		
			COUNTY LEVY	**$510,849**		
Totals			**TOTAL REVENUES**	**$16,788,705**	114.29	
			TOTAL EXPENSES	**$24,566,810**		
			COUNTY LEVY	**$7,778,105**		
Costs Reflected in Other Department Budgets						
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.		Operating Expenses	$50,060		
			Capital Outlay	$0		
			TOTAL EXPENSES	**$50,060**		
			COUNTY LEVY	**$50,060**		

Total with Other Department Expenses			**TOTAL REVENUES**	**$16,788,705**	114.29	
			TOTAL EXPENSES	**$24,616,870**		
			COUNTY LEVY	**$7,828,165**		

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Mental Health and Recovery Services - # of call intakes	823	850	850
Mental Health and Recovery Service - # of admissions	430	440	440
Mental Health and Recovery Services - # of open cases	573	580	580
Integrated Services Program - # of open cases as of 12/31	313	325	325
Crisis Intervention - number of crisis contacts	975	1000	1000
MAT Grant Admissions (8/1/18-7/31/19) and (8/1/19-7/31/20)	116	120	120
Youth Justice Clients - # of referrals received	224	235	235
CPS clients - total screened in and screened out	728	800	800
Adult Protective Services - # of Admissions	271	300	300
Children's Long Term Support & Birth-to-three Clients Admissions	362	380	380
Community Support - # of open cases as of 12/31	110	125	125
Average Economic Support Caseload	6482	6827	6900

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 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 = 233 Out of home care rate = 96	Cases screened in = 260. Out of home care rate = 100	Cases screened in = 260 Out of home care rate = 90
Adult Protective Services (APS): Number of program admissions 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.	271 Admissions Institutional placement rate = 2	285 Admissions. Institutional placements = 2	Cases screened in = 290. Institutional placements = 3
Youth Justice: Number of cases screened in vs the out of home care placements.	The more cases screened 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.	Cases screened in = 151 Out of home care placements = 8	Cases screened in=175 Out of home placements= 7	Cases screened in = 160 Out of home placements = 8
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 = 110 CBRF = 13 Institutional placements = 0	CSP cases = 125 CBRF = 11 Institutional placements = 2	CSP cases = 125 CBRF = 11 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 = 188 Institutional placement rate = 1	Open Cases = 195 Institutional placement rate = 1	Open Cases = 200 Institutional placement rate = 1
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.	CCS enrolled children = 151 Institutional placement rate = 10 CCS enrolled adults = 134 Institutional/CBRF rate = 7	CCS enrolled children = 160 Institutional placement rate = 10 CCS enrolled adults = 145 Institutional/CBRF rate = 7	CCS enrolled children = 165 Institutional placement rate = 8 CCS enrolled adults = 150 Institutional/CBRF rate = 5
Substance Use: Number of Medically Assisted Treatment and Substance Use cases vs the number of residential placements.	As the number of Substance Use cases increases so does the probability for residential placements. The goal is to monitor this and get consumers into the appropriate treatment right away to avoid the high cost residential placement.	Cases = 107 Residential placements = 30	Cases = 115 Residential placements = 31	Cases = 115 Residential placements = 31
Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months (6 mos).	Psychiatry is an essential aspect of mental health treatment and stabilization, with medication often being an essential component of care. Timeliness of access to a Psychiatrist and receiving medication can prevent crisis episodes and hospitalizations.	Psychiatry consumers = 386 Psychiatry consumers not seen in 6 mo = 125	Psychiatry consumers = 400 Psychiatry consumers not seen in 6 mo = 140	Psychiatry consumers = 425 Psychiatry consumers not seen in 6 mo = 145
Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.	Seeing a consumer in Crisis face to face vs just talking with them on the phone can help divert consumers from being hospitalized.	Face to Face Contacts = 764 Cases diverted from hospitalization = 705	Face to Face Contacts = 600 Cases diverted from hospitalization = 505	Face to Face Contacts = 700 Cases diverted from hospitalization = 600

HUMAN SERVICES

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Tax Levy	7,531,534	7,997,360	7,983,506	7,820,648	7,820,648	7,778,105	(42,543)	-0.54%	None	0	0
Grants & Aids	12,466,701	14,150,864	15,572,567	15,150,194	15,803,352	16,261,659	1,111,465	7.34%			
Fees, Fines & Forfeitures	62,419	69,760	72,995	62,000	70,000	70,500	8,500	13.71%	2021 Total	0	0
User Fees	379,075	342,739	363,617	343,768	321,334	349,446	5,678	1.65%			
Donations	14,349	13,144	18,246	14,000	14,000	14,000	0	0.00%			
Interest	44,481	89,604	107,476	90,000	90,000	90,000	0	0.00%	2022	22,000	22,000
Miscellaneous	12,137	4,474	37,975	3,200	3,136	3,100	(100)	-3.13%	2023	22,000	22,000
Transfer from Other Funds	0	0	0	56,000	56,000	0	(56,000)	-100.00%	2024	0	0
Use of Fund Balance	0	856,119	0	310,254	448,429	0	(310,254)	-100.00%	2025	0	0
Total Revenues	20,510,695	23,524,064	24,156,382	23,850,064	24,626,899	24,566,810	716,746	3.01%			
Expenses											
Labor	5,525,262	6,070,532	6,629,216	7,278,062	7,014,269	7,476,223	198,161	2.72%			
Labor Benefits	1,937,488	2,113,301	2,320,229	2,695,899	2,513,198	2,757,807	61,908	2.30%			
Supplies & Services	11,205,982	13,340,206	14,065,412	13,786,103	14,061,516	14,242,780	456,677	3.31%			
Capital Outlay	0	46,383	0	0	0	0	0	0.00%			
Transfer to General Fund	344,182	1,953,641	1,127,521	90,000	1,037,916	90,000	0	0.00%			
Addition to Fund Balance	1,497,781	0	14,004	0	0	0	0	0.00%			
Total Expenses	20,510,695	23,524,064	24,156,382	23,850,064	24,626,899	24,566,810	716,746	3.01%			
Beginning of Year Fund Balance	2,260,790	3,758,571	2,902,452		2,916,456	2,468,027					
End of Year Fund Balance	3,758,571	2,902,452	2,916,456		2,468,027	2,468,027					

Changes and Highlights to the Department's Budget:

Change 1 Increase in Prior Year Revenue as we have been receiving additional money from our CCS WIMCR recon due to program growth.

Change 2 Remove outside agency requests from Human Services budget.

Change 3 In 2020, Human Services budgeted for a minimum Department of Children and Families Basic County Allocation increase of $200,000 based on information that we received $287,348 over the 2019 amount received. In 2021, we are expected to receive an additional 1.6% increase. Therefore the difference between what was budgeted in 2020 vs what we are receiving in 2021 = $162,486.

	2020 Amended Budget	Cost to Continue Operations in 2020	Change 1	Change 2	Change 3	Change 4	2021 Budget Request	Costs Reflected in Other Department Budgets*	
Description of Change			Prior Year Revenue	Remove Outside Agency Requests from Budget	Increase in Base County Allocation - DCF			Building Services	Total with Other Department Expenses
Tax Levy	7,820,648	442,443	(240,000)	(82,500)	(162,486)		7,778,105	50,060	7,828,165
Use of Fund Balance or Carryforward Funds	366,254	(366,254)					0		0
All Other Revenues	15,663,162	779,057	240,000	(56,000)	162,486		16,788,705		16,788,705
Total Funding	23,850,064	855,246	0	(138,500)	0	0	24,566,810	50,060	24,616,870
Labor Costs	9,973,961	260,069					10,234,030		10,234,030
Supplies & Services	13,786,103	595,177		(138,500)			14,242,780	50,060	14,292,840
Capital Outlay	0	0					0		0
Transfers to Other Funds	90,000	0					90,000		90,000
Addition to Fund Balance	0	0					0		0
Total Expenses	23,850,064	855,246	0	(138,500)	0	0	24,566,810	50,060	24,616,870

*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.

Issues on the Horizon for the Department:

Potential changes to Medicaid funding: Discussion at Federal level about changing to a block grant type of allocation. Could have a negative affect on our agency.
Shortage of Psychiatrists.
Increase in aging population.
Increase in demand for AODA (alcohol and other drug abuse) services
The Pandemic which started in 2019-2020 will continue to challenge crisis resources and child mental health as well as service delivery in all areas of the agency.

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
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 department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve dental health in school-aged children.	% of children in eligible schools who receive sealants, fluoride treatment, oral hygiene education and are connected to a dentist if urgent needs are present.	1. Sealants will be applied to 2,000 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.	12/31/2021
Improve the opportunities for children and their caregivers to thrive.	1. Number of children ages 0-5 receiving services. 2. Number of behavioral health and/or social support referrals resulting in care. 3. 19-35 month rates of Hib, MMR, polio immunizations. 4. Kindergarten vaccination rates. 5. Birth outcomes. 6. Teen pregnancy rate. 7. Preterm birth rate. 8. Low birth weight rate. 9. Overall birth rate. 10. Infant mortality rate. 11. Access to prenatal care. 12. Incarceration rates of parents of children aged 0-17 years. 13. WIC caseload. 14. Breastfeeding rates. 15. Social determinants of health data (parental employment, job training, education, housing stability, access to transportation, food access). 16. Father involvement. 17. Infant and child injury rates. 18. Adolescent death rate. 19. Household smoking rates. 20. Teen suicide rates. 21. Adolescent vaccination rates. 22. Children (6 mos. - 17 years) influenza vaccination rates. 23. Adult influenza vaccination rate. 24. Percentage of private providers who have vaccination coverage levels measured annually.	1. Increase the number of children age 3-5 connected to public health interventions by 75% by December 31, 2021. 2. Increase behavioral health and social support referrals for caregivers by 30% by December 31, 2021. 3. Conduct on-site education with at least 10 private providers to normalize vaccinations and increase provider-specific vaccination rates to national standards. 4. Educate 100% of school nurses and licensed day care facilities to normalize vaccinations, decrease waivers, and increase vaccination rates. 5. Conduct comprehensive, multi-media, culturally-appropriate public awareness campaign to educate community on risks of influenza and safety of the influenza vaccine, with special focus on immunocompromised, very young, and elderly residents. 6. Meet or exceed all State immunization goals for 2020. 7. Increase access to vaccines by providing vaccines to any resident who arrives at the SCHD during business hours, regardless of posted immunization clinic. 8. Provide Hep A vaccines in the jail on a monthly basis. 9. Provide Hep A vaccines to uninsured and underinsured adults at community events, SCHD locations, and special outreach events. 10. Hold at least 1 open community forum to discuss vaccine hesitancy and identify common ground. 11. Collect and analyze birth data on a quarterly basis to identify trends. 12. Identify poor birth outcomes (low birth weight, pre-term birth, infant mortality, maternal mortality) from available data. 13. Implement at least 4 public awareness and/or education campaigns to address infant and child health issues, including safe sleep, early prenatal care, and childhood injuries. 14. Increase the proportion of employers who have worksite lactation support programs across the county. 15. Provide education and support to jail management and staff to improve maternal child interactions with incarcerated individuals on a case by case basis. 16. Reduce unintended teen pregnancy by 10% though provider and community education and referral to LARCs and other family planning services. 17. Decrease teen suicide rate by providing evidence-based trainings to at least 500 members of the community. 18. Engage community coalition to support policy and systems changes designed to reduce youth and farmer suicide. 19. Working with partners, distribute at least 200 gun locks to residents. 20. Working with partners, distribute at least 1,000 medication lock boxes to residents.	12/31/2021
Improve community resiliency to recover from an outbreak or disaster.	1. Implementation progress on State Public Health Emergency Preparedness Plan (PHEP). 2. Number of Emergency Management (EM) trainings provided. 3. Number of emergency preparedness exercises conducted. 4. Percentage of employees with completed ICS trainings. 5. Number of declared public health emergencies. 6. Percentage of staff responding to call-down within allocated timeframe. 7. Revision of Pandemic Response Plan, accounting for improvements identified from COVID-19 after action report.	1. Implement at least 75% of the new state PHEP plan. 2. Engage at least 15 community emergency preparedness stakeholders to participate in revision of Pandemic Response Plan. 3. Distribute Pandemic Response Plan through website, email, and community meetings to all local institutions and facilities. 4. Conduct at least 1 exercise with SCHD staff. 6. Train 100% of new staff in required ICS training within 60 days of hire. 7. Develop public messaging templates for flood safety and health, influenza/COVID protection, and 75% of other priorities identified in Emergency Preparedness Plan. 8. Maintain at least 20 trained volunteers to participate in public health emergencies through WEAVR system. 9. Have 95% of assigned staff respond to call-down drill within allocated timeframe.	12/31/2021

Public Health

Reduce communicable disease outbreaks through education, surveillance, treatment, investigation, and case follow up.	1. Number of cases of reportable illnesses. 2. Percentage change in number of reportable illnesses. 3. Percentage of cases successfully followed up. 4. Number of defined outbreaks.	1. Follow up with 95% of all cases of reportable illness within State guidelines. 2. Avoid measles outbreak through community and provider education about importance of vaccinations. 3. Reduce sexually transmitted illness by 5% over 2020. 4. As a community, provide age-appropriate vaccinations to 75% of children aged 0-24 months. 5. Conduct comprehensive, multi-media community education campaign to educate residents and policy makers about STI prevention. 6. Maintain COVID-19 response at levels that reduce number of new cases, community spread, positivity rate, and outbreaks, focused on long-term care facilities, educational institutions, and workplaces.	12/31/2021
Create a quality-focused organization	1. QI Metrics. 2. QI training rates. 3. Percentage of QI plan complete. 4. Percentage of Strategic Plan complete.	1. Review and regularly update the Quality Improvement Plan. 2. Develop outcome-based performance metrics for 100% of programs and services. 3. Review monthly performance metrics and systematically identify opportunities for improvement. 4. Provide QI training to 100% of staff within 60 days of hire, and ensure that 95% of all staff have received QI training annually. 5. Conduct at least 2 formal QI projects annually, determined by comprehensive review of performance indicators. 6. Create a comprehensive, 3-year Strategic Plan, to incorporate the Community Health Improvement Plan.	12/31/2021
Ensure a competent public health workforce	1. Training rates. 2. Percentage of workforce development plans complete. 3. Percentage of employees with timely performance evaluation and employee development plans in place.	1. Create a formal Workforce Development Plan. 2. Develop training plans, with lists of required trainings, for 100% of all position titles. 3. Provide required trainings for 100% of staff. 4. Identify public health core competencies for 100% of position titles. 5. Revise 75% of position descriptions to include public health core competencies. 6. Create Team Engagement Committee, to include at least 4 non-management staff, to develop opportunities for team development and engagement.	12/31/2021
Improve preconception health of women.	1. Birth outcomes. 2. Teen pregnancy rate. 3. Preterm birth rate. 4. Prenatal care rates. 5. Social determinants of health data (parental employment, job training, education, housing stability, access to transportation, food access). 6. Insurance status of females aged 13-45. 7. Physician visit rates of women aged 13-45. 8. Maternal mortality rate. 9. Smoking rates.	1. Implement healthy weight initiative focused on young women and girls. 2. Conduct at least 4 public awareness and/or education campaigns focused on women's preconceptional health. 3. Provide convening leadership for the Reproductive Health Coalition with broad-based community stakeholders to develop policy improvements designed to support reproductive health among women of Sauk County. 4. Provide at least 4 healthy cooking demonstrations at local Farmer's Markets. 5. Provide medical nutrition therapy to 95% of high risk pregnant women enrolled in PNCC and NFP.	12/31/2021

Public Health

Increase data and informatics capacity to inform community health strategy; improve data collection, management, and reporting to inform best practice interventions and policy/systems improvements.	1. YRBS Data: youth alcohol current use rate. 2. YRBS Data: Youth tobacco current use rate. 3. DHS Data Dashboard and Coroner Data: Overdose death rate. 4. Community Health Assessment data on social determinants, community perceptions, and needs.	1. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day alcohol use by 15%, according to YRBS data.. 2. Decrease the percentage of local retailers who sell alcohol products to minors by 25%. 3. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day electronic cigarette use by 20%, according to YRBS data. 4. Decrease the percentage of local retailers who sell tobacco products to minors to 15%. 5. Increase the number of Sauk County municipalities that have comprehensive clean air ordinances by 50%, from 2 in 2020 to 3 in 2021. 6. Decrease overdose death rate by 20%. 7. Determine the percent of Sauk County overdose survivors who are connected to support services via the coordination of Overdose Response Teams and the promotion of ED2Recovery services; increase this rate by 50%. 8. Secure policy action of at least 3 local healthcare organizations to adopt policy to educate patients on safe storage and disposal of medications. 9. Provide Narcan and training to at least 250 people in Sauk County annually. 9. Collaborate with Sauk County school districts to conduct the YRBS or similar survey and create an aggregate county-level data set. 10. Conduct comprehensive, equity-focused Community Health Assessment and subsequent Health Improvement Plan with Healthy Sauk 2030 and the Data Council. 11. Report progress on CHA data and CHIP initiatives at least quarterly via online dashboard.	12/31/2021
Enhance community engagement and community ownership over defining community health priorities and solutions.	1. Number of agencies and community members engaged in development of Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP); representation of populations experiencing health disparities documented. 2. Procedure for engaging community in decision making in CHA and CHIP planned, implemented, and evaluated. 3. Number of CHA/CHIPP: surveys completed; focus groups and listening sessions held; meetings conducted of Healthy Sauk 2030, Data Council, and Community CHIPP events.	Engage community members and agencies, particularly those representing populations in Sauk County experiencing health disparities, to plan, implement, evaluate and disseminate a Community Health Assessment and Community Health Improvement Plan. Facilitate community and interagency collaboration through coordinating 3 teams using best practices for fostering engagement: the Sauk County Partnership for Prevention (facilitate at least 10 meetings annually); the Sauk County Overdose Death Review Team (facilitate at least 5 meetings annually); the Overdose Response Team planning group (facilitate at least 6 meetings in 2021); Healthy Sauk 2030 (facilitate at least 6 meetings annually; Data Council (facilitate at least 6 meetings annually); Reproductive Health Coalition (facilitate at least 6 meetings annually); Sauk Coalition on Activity and Nutrition (facilitate at least 6 meetings annually).	12/31/2021
Increase and diversify investment in Sauk County Public Health, including non-traditional funding and cost-sharing partnerships.	Number of grants and other funding opportunities applied for and received.	Secure at least an additional $100,000 in external funding to support policy and systems change activities.	12/31/2021
Increase data and informatics capacity to inform community health strategy.	1. Number of Data Council meetings held. 2. Number of community partners engaged in Data Council. 3. CHA and CHIPP planned, implemented, and evaluated in collaboration with the Data Council. 4. Dashboard developed to track CHIPP progress.	1. Continue to develop and coordinate the Sauk County Data Council to increase data and informatics capacity to inform community health strategy, CHA, and CHIPP; hold at least five (5) meetings of the Data Council. 2. Develop a dashboard to track CHIPP progress toward goals and objectives, to be updated at least quarterly.	12/31/2021

Public Health

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services. Staff monitors and tracks reportable communicable disease cases, outbreaks and provides educational resources and follow-up surveillance. In the early months of 2020, we were faced with the COVID-19 pandemic, additionally. The involvement of Public health in this process is vital for disease control.	DHS Ch.145.17 & Wis. Stat. 252.185-19	User Fees / Misc.	$0	1.78	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
			Grants	$5,300		
			TOTAL REVENUES	**$5,300**		
			Wages & Benefits	$192,657		
			Operating Expenses	$9,420		
			TOTAL EXPENSES	**$202,077**		
			COUNTY LEVY	**$196,777**		
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	User Fees / Misc.	$3,500	0.31	100% of TB cases are tracked; high risk populations are educated and connected to testing and treatment if appropriate.
			Grants	$0		
			TOTAL REVENUES	**$3,500**		
			Wages & Benefits	$27,940		
			Operating Expenses	$4,238		
			TOTAL EXPENSES	**$32,178**		
			COUNTY LEVY	**$28,678**		
Public Information and Communication	Information on public health programs is provided to the public through various outlets such as web site, Facebook, Twitter, press releases, public service announcements, community campaigns, community groups, parish nurses, 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. The Public Health nurses consult with school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals and Ho Chunk Health Department.	DHS Ch. 140	User Fees / Misc.	$0	0.77	Maintain at least 50% of the COVID-19 monthly page hits.
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$89,387		
			Operating Expenses	$3,550		
			TOTAL EXPENSES	**$92,937**		
			COUNTY LEVY	**$92,937**		
Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. An immunization coalition was started to share best practices with all health care providers. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144 & 145	User Fees / Misc.	$2,000	1.20	Meet or exceed State immunization rate targets through provider and community education, resulting in provision of at least 750 immunizations. Create plans to vaccinate 80% of population with 2 doses of COVID-19 vaccine within 12 weeks of vaccine release.
			Grants	$15,899		
			TOTAL REVENUES	**$17,899**		
			Wages & Benefits	$123,912		
			Operating Expenses	$13,659		
			TOTAL EXPENSES	**$137,571**		
			COUNTY LEVY	**$119,672**		
Prenatal Child Care / Nurse Family Partnership	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 internal programs, Human Services, and community 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. Goal in 2021 is to expand the service group to age 5. 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. 251.05	User Fees / Misc.	$561,995	7.10	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 of engaged families. NFP - Reduce preterm birth rate to 10% or less. Reduce low birth weight to 10% or less. Reduce subsequent pregnancies within 1 year following birth to less than 25%. Turn 60% of NFP referrals into enrolled clients. Ensure 85% of NFP children are up to date with immunizations at 24 months. Ensure at least 90 families will served in NFP over the course of the year.
			Grants	$0		
			TOTAL REVENUES	**$561,995**		
			Wages & Benefits	$727,473		
			Operating Expenses	$105,557		
			TOTAL EXPENSES	**$833,030**		
			COUNTY LEVY	**$271,035**		

Public Health

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	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 **$0** $45,904 $0 **$45,904** **$45,904**	0.45	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.
Maternal Child Health Grant (MCH)	The Maternal Child Health Grant (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) and adolescent suicide prevention. The Community Connections Program provides resources to the caregivers of children with incarcerated parent(s). A Public Health nurse completes physical, social and emotional screening on referred at-risk children to connect them to more intensive services as needed.	Wis. Stat. 253	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $28,902 **$28,902** $120,924 $13,016 **$133,940** **$105,038**	1.13	100% of enrolled children will receive comprehensive screenings to identify risks and opportunities for connection to vital services. Reduce adolescent suicide rate by 12%. Provide and install 25 car seats for high risk families. Provide case management to 75% of caregivers of incarcerated parents who give permission.
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.	Wis. Stat. 254.166	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $7,157 **$7,157** $41,633 $3,571 **$45,204** **$38,047**	0.39	Provide tests for elevated blood levels in 400 children. Conduct follow-up investigations on 100% of children with EBLL >/= 5 mcg/dl
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.	DHS Ch. 251.05	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 **$0** $13,374 $0 **$13,374** **$13,374**	0.14	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event. A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
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 care for those identified with acute dental needs.	DHS Ch. 251.05	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $26,851 **$26,851** $61,215 $3,621 **$64,836** **$37,985**	0.62	100 residents will be connected to healthcare services, plus an additional 100 children will be connected to acute dental care.
Preparedness	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). 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.	Wis. Stat 250.03 DHS Ch. 251.05	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $65,310 **$65,310** $100,071 $7,167 **$107,238** **$41,928**	0.99	100% of staff will complete appropriate ICS trainings. Inclusive Risk Planning will engage individuals with functional and access needs such as barriers due to language or literacy, behavioral health needs and elderly persons.
INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.	DHS Ch. 251.05	User Fees / Misc. Grants Use of Carryforward Funds **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $0 **$0** $91,323 $7,630 **$98,953** **$98,953**	0.93	Provide 100 medical vouchers for high-risk clients in need of medical care.

Public Health

Dental	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. For the 2020-20201 school year, Sauk County Health Department will be adding seventh and eighth grade to the Baraboo School District. We service 18 schools throughout Sauk County.	DHS Ch. 251.05	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$50,000 $35,000 **$85,000** $90,053 $28,362 **$118,415** **$33,415**	1.35	1. Sealants will be applied to 2,000 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
Substance Use Prevention	To prevent the dangerous use of alcohol, tobacco, prescription drugs, and other substances, the Health Department facilitates the Sauk County Partnership for Prevention, a coalition that meets monthly. This work is funded by the Strategic Prevention Framework grant (SPF). The Health Department also collaborates closely with the South Central WI Tobacco Free Coalition (SCWTFC), a multijurisdictional effort of Sauk, Adams and Juneau Counties. SCWTFC conducts the Wisconsin WINS Tobacco Compliance Check program in partnership with local law enforcement, and provides technical assistance on tobacco-related policy and systems changes, with a focus on health equity	DHS Ch. 251.05, DHS Ch. 140, Wis. Stat. 250.04, 250.07	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $50,000 **$50,000** $37,036 $13,324 **$50,360** **$360**	0.40	1. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day alcohol use by 10%, according to YRBS data. 2. Decrease the percent of Sauk County students in grades 6-12 who report past 30 day electronic cigarette use by 20%, according to YRBS data. 3. Successfully work with at least 3 local healthcare organizations to adopt policy to educate patients on safe storage and disposal.
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 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	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 **$0** $19,574 $2,583 **$22,157** **$22,157**	0.14	
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. 251.05, DHS Ch. 140	User Fees / Misc. **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 **$0** $245,341 $64,232 **$309,573** **$309,573**	2.36	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.
Overdose Death Prevention	To address Sauk County's high rate of overdose death, the Health Department manages 3 grants: 1) the Wisconsin Prescription Drug/Opioid Overdose-Related Deaths Prevention Project (PDO), which provides training and Narcan® to first responders and community members to prepare them to identify and effectively respond to an opioid overdose; 2) the Overdose Fatality Review Program (ODR) that funds the facilitation of 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 Overdose Response Teams to better connect overdose survivors to treatment and other supports.	Wis. Stat. 250.04 DHS Ch. 251.05, DHS Ch. 140	User Fees / Misc. Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $345,522 **$345,522** $232,130 $111,778 **$343,908** **($1,614)**	2.61	1. Decrease Sauk County's overdose death rate by 20%.
Outlay			User Fees / Misc. Grants **TOTAL REVENUES** Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	 $0 **$0** $0 **$0** **$0**	-	
Totals			**TOTAL REVENUES** **TOTAL EXPENSES** **COUNTY LEVY**	**$1,197,436** **$2,651,655** **$1,454,219**	22.69	

Public Health

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimated**	**2021 Budget**
Communicable Disease Follow Up	535	TBD	5,000
Medical Vouchers Written	48	100	100
Immunizations Provided	659	700	TBD
Tobacco Compliance Checks Made to Establishments	58	67	64
Number of lock boxes dispensed to community members to safely store prescription drugs.	164	573	300
Number of people trained in Narcan and overdose death prevention	416	306	250
Number of overdose survivors receiving a home visit attempt from Overdose Response Team	n/a	n/a	30
Number of oral screenings in the Seal-a-Smile program	1,649	1,700	1,800
Number of families served in Sauk County Nurse Family Partnership Program	114	125	125
Number of residents trained in *Question, Persuade, Refer* (QPR)	225	240	250
Percent of accidental child fatalities reviewed by the Child Death Review Team	Unknown	Unknown	100%
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	Unknown	Unknown	100%
Age-adjusted suicide rate	14.8/1,000	14.0/1,000	13.0/1,000
Number of children (0-5) screened for elevated blood lead levels	395	380	425
Number of residents connected to health services through MATCH	Unknown	Unknown	200
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Healthy Sauk 2030, Community Events	13	15	30

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Actual**	**2021 Estimated**
Immunization: Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, and newly, 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%	75%
Reducing Youth Alcohol Use: high school students	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	43% (estimated)	n/a	37%
Reducing Youth Vaping: high school students	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	26% (estimated)	n/a	21%
Lead prevention: Decrease rates of children under 6 years with elevated blood lead levels.	Fewer children will be exposed to lead	1.9% EBLL of those that were tested	1.9% EBLL of those that were tested	1.9% EBLL of those that were tested
Childhood Physical Activity: Increase the rate of regular physical activity in children 5-17	Children will develop good health habits from a young age that will help them live healthy, long lives without debilitating chronic diseases by engaging in physical activity at least 5 days/week..	46.5%	Unknown	48.0%
Communications and Public Education: 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 SCHD 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 heath in Sauk County.	22,916	TBD	35,000
Sexually Transmitted Infections (STIs): 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	375.1	TBD	325.0
Suicide: Reduce suicide rate.	Stigma around behavioral health treatment will be reduced and residents will access resources to treat mental health conditions which can result in suicide.	14.8	14.0	13.0
Reduce opioid overdose deaths	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.	17.5 per 100,000 population	n/a	14.0 per 100,000 population
Nurse Family Partnership (NFP): improve the opportunities for healthy futures of high risk families.	Families will plan subsequent births to maximize the potential of young children and high risk families, as measured by less than 25% of families with another pregnancy within 2 years of previous pregnancy.	44%	30%	25%

PUBLIC HEALTH

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	819,624	973,004	1,162,065	1,310,121	1,310,121	1,454,218	144,097	11.00%
Grants & Aids	794,752	918,463	1,066,909	1,020,693	1,646,484	1,111,936	91,243	8.94%
User Fees	90,983	95,968	120,702	96,500	126,124	85,500	(11,000)	-11.40%
Intergovernmental	885	3,715	2,620	0	0	0	0	0.00%
Donations	1,945	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	3,122	0	98,570	0	0	(98,570)	-100.00%
Total Revenues	1,708,188	1,994,272	2,352,297	2,525,884	3,082,729	2,651,654	125,770	4.98%
Expenses								
Labor	1,059,533	1,210,905	1,361,040	1,527,604	1,527,604	1,619,130	91,526	5.99%
Labor Benefits	360,264	388,862	453,509	541,991	541,991	640,816	98,825	18.23%
Supplies & Services	252,589	371,278	439,178	431,289	407,793	391,708	(39,581)	-9.18%
Capital Outlay	22,233	23,227	0	25,000	25,000	0	(25,000)	-100.00%
Addition to Fund Balance	13,569	0	98,570	0	580,341	0	0	0.00%
Total Expenses	1,708,188	1,994,272	2,352,297	2,525,884	3,082,729	2,651,654	125,770	4.98%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	25,000	0
2023		0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Change 1 - Foot Clinic Aide Retirement -$50,925 in salary and supplies - Foot Clinic non-continuation reduction of $50,925 in Fee for service revenue
Change 2 - Reclassification of Financial Analyst (From $53,618 to $74,337 = $24,094- offset of tax levy by Maintenance of effort from PNCC cost report)
Change 3 - Reclassification of Part Time Nurse Family Partnership (NFP) Nurse to Full Time (increase of 0.27 FTE - paid by NFP Grant)
Change 4 - NEW Full Time Epidemiologist position $96,761 (replacing Full time PH Nurse $98,209)
Change 5 - NEW Administrative Specialist $64,029 (Prescription Drug Overdose (PDO) grant $32,086 - that was paying for partial of retired Home Health Aide - $31,943 -offset of tax levy by Maintenance of effort from Pre-Natal Care Coordination cost report)
Change 6 - NEW Overdose Response Coordinator $69,535 & Supplies & NEW Overdose 2 Action Grant (2.5 yr. grant) = $85,000

Other Department Changes:

1. Strategic Planning for 2020-21
2. Community Health Improvement Plan (CHIP) Action Plan & Community Health Needs Assessment (CHA)
3. Well Water Testing in partnership with UW Extension and Planning and Zoning (PH will provide Education) (4 more years)
4. Previously eradicated diseases resurfacing. (Hepatitis A, mumps and measles)
5. Vector borne tracking and eradication and identification. (Mosquitos testing and Tick dragging)
6. Acquired management of JDS June 16, 2019. JDS location yet to be determined.
7. Communicable Disease reporting requirements on the rise.
8. Covid-19 Pandemic response - Unknown fiscal impact

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	Change 5	Change 6	2021 Budget Request
Description of Change			Foot Clinic	Reclass Fin Analyst position.	PT NFP Nurse to FT NFP Nurse (.27 FTE)	Epidemiologist (replacing FT PH Nurse)	NEW FT Administrative Specialist	NEW Overdose Response Coordinator & OD2A Grant	
Tax Levy	1,310,121	145,546				(1,448)		-	1,454,219
Use of Fund Balance or Carryforward Funds	98,570	(98,570)							-
All Other Revenues	1,117,193	(50,923)	(50,925)	5,175	27,887	-	64,029	85,000	1,197,436
Total Funding	2,525,884	(3,947)	(50,925)	5,175	27,887	(1,448)	64,029	85,000	2,651,655
Labor Costs	2,069,595	72,360	(47,186)	5,175	27,887	(1,448)	64,029	69,535	2,259,947
Supplies & Services	431,289	(51,307)	(3,739)					15,465	391,708
Capital Outlay	25,000	(25,000)							-
Total Expenses	2,525,884	(3,947)	(50,925)	5,175	27,887	(1,448)	64,029	85,000	2,651,655

Issues on the Horizon for the Department:

1. Will write for Drug Free Communities Grant in 2021
2. 2021 Community Health Assessment & Expanded Data and Collection Reporting
3. ODR Grant - Overdose Death Review Grant sunset 2021 - 2 year extension
4. Strategic Prevention Framework (SPF) Grant - Strategic Prevention Framework Grant sunsets 2021
5. WI-PDO: Prescription Drug/Opioid Overdose-Related Death Prevention Project sunsets August of 2021.
6. NFP Grant – Nurse Family Partnership grant sunsets 2024
7. Potential Re-Accreditation 2022
8. Wis. State Statute 140 Compliance Review 2022 - completed every 5 years which maintains our Level III Health Department Status
9. Department Transition to Public Health 3.0

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 - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
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 - 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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a plan to expand outreach to include remote service. We will establish an occasional 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.	By being available in different locations we will make it easier for veterans outside of the Baraboo area to avail themselves of our services and access their benefits.	12/31/2021
Develop and implement a system to reach out to retired-disabled veterans who have not reached a 50% or higher VA disability rating.	Track the number of veterans contacted & appointments made.	Utilizing VetraSpec the Veterans Service Office staff will identify the retired-disabled veterans that are service-connected at less than 50%. We will contact these veterans by the most expeditious means, inviting them to meet with us to identify possible increase in rating percentage.	12/31/2021
Develop & implement 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.	12/31/2021

Veterans Service Office

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 Budget**		**FTE's**	**Key Outcome Indicator(s)**
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	$0	4.60	25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.
			Grants	$11,500		
			TOTAL REVENUES	**$11,500**		
			Wages & Benefits	$340,966		
			Operating Expenses	$25,059		
			TOTAL EXPENSES	**$366,025**		
			COUNTY LEVY	**$354,525**		
Commission	Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Wisconsin Statute 45.81	Grants	$0	0.39	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention.
			Use of Carryforward	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$23,319		
			Operating Expenses	$25,028		
			TOTAL EXPENSES	**$48,347**		
			COUNTY LEVY	**$48,347**		
Care of Graves	Assist County Clerk by providing funds to pay for care of veteran graves and disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance	$53,500	0.01	
			Grants	$0		
			TOTAL REVENUES	**$53,500**		
			Wages & Benefits	$482		
			Operating Expenses	$64,300		
			TOTAL EXPENSES	**$64,782**		
			COUNTY LEVY	**$11,282**		
Totals			**TOTAL REVENUES**	**$65,000**	5.00	
			TOTAL EXPENSES	**$479,153**		
			COUNTY LEVY	**$414,153**		

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimated**	**2021 Budget**
Number of Federal Applications for Veterans Benefits Processed	4,283	4,100	4,100
Homeless veterans assisted annually	89	70	65
Number of Veteran Contacts	25,019	22,000	23,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	41,027,000	42,000,000	42,000,000
Property tax refund to Sauk County Veterans from state	559,451	560,000	570,000
Number of Veterans who Received Relief and Subsequent Services	132	120	120
Number of times remote services offered	NA	NA	6
Number of veterans retired-disabled contacts/appointments	NA	NA	40/10
Number of veteran benefits presentations for public awareness of benefits	NA	NA	6

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimated**	**2021 Budget**
25% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	Veterans are being sufficiently compensated for their disabilities and are aware of and using the ancillary benefits	33%	20%	25%
Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention. (homeless/at risk vets and vet relief apps)	51 (partial tracking)	108	120

VETERANS SERVICE

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	304,269	338,857	345,371	385,598	385,598	414,153	28,555	7.41%
Grants & Aids	6,804	11,500	11,500	11,500	11,500	11,500	0	0.00%
Use of Fund Balance	1,423	0	0	9,465	0	53,500	44,035	465.24%
Total Revenues	312,496	350,357	356,871	406,563	397,098	479,153	72,590	17.85%
Expenses								
Labor	203,091	229,441	241,972	291,366	282,307	295,122	3,756	1.29%
Labor Benefits	64,585	54,511	58,259	66,803	66,757	69,644	2,841	4.25%
Supplies & Services	44,820	48,026	47,175	48,394	42,031	114,387	65,993	136.37%
Addition to Fund Balance	0	18,379	9,465	0	6,003	0	0	0.00%
Total Expenses	312,496	350,357	356,871	406,563	397,098	479,153	72,590	17.85%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

2021 goals include more outreach which will result in additional travel mileage.

$53,500 of general fund balance was added to make endowments to cemeteries for perpetual care of veterans' graves. This will eliminate a recurring expense in future annual budgets, provide cemeteries with more flexibility, and reduce the administrative burden of writing numerous checks every year.

The Veteran Service Commission requested an additional $15,000 to Veterans Service Aid for Veterans Relief.

	2020 Amended Budget	**Cost to Continue Operations in 2021**	**Change 1**	**Change 2**	**Change 3**	**2021 Budget Request**
Description of Change			Perpetual Care of Veterans' Graves	Veterans Service Aid		
Tax Levy	385,598	13,555		15,000		414,153
Use of Fund Balance or Carryforward Funds	9,465	(9,465)	53,500			53,500
All Other Revenues	11,500	0				11,500
Total Funding	406,563	4,090	53,500	15,000	0	479,153
Labor Costs	349,710	15,056				364,766
Supplies & Services	56,853	(10,966)	53,500	15,000		114,387
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	406,563	4,090	53,500	15,000	0	479,153

Issues on the Horizon for the Department:

* Changes, such as the national work queue (NWQ) at the Federal Department of Veterans Affairs continues to significantly consume the department case management time and resources. We expect this to continue.

* The federal VA continues to be in a period of major transition, the impact on this office is significant. While the transitions will not affect funding, it has resulted in an increased workload for staff and is straining our ability to maintain our current level of service.

* Homelessness – We have seen a sharp rise in homelessness in Sauk County over the past few years, mental health is frequently a core reason. We expect this increase to continue into 2021 and beyond. Trying to get these vet’s connected to mental health services is a significant challenge when services are not available

* 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 & counseling of certain family members of our veterans is an unmet need. Two key reasons that many of our veterans do not seek the help and treatment they need is that there is no warm hand off – we are asking them to contact a complete stranger and often the stranger is not a fellow veteran, so they often choose to suffer silently. Having a counselor that is a veteran in this office is the only way to fill this huge gap. There is no outreach within Sauk County for veterans that are unable to travel to meet with a counselor in person.

* We dealt with 89 homeless/at-risk of homeless veterans in 2019. The vast majority of the financial assistance they received was Federal grant dollars that may not be available in 2021. Also, they are restricted to how often those funds can be used, therefore the commission believes the additional $15,000 is necessary.

Women, Infants & Children

Department Vision - Where the department would ideally like to be
The Sauk County Health Department is an independent, nationally accredited, Level III health department that builds and sustains a healthy diverse community.

Department Mission - Major reasons for the department's existence and purpose in County government
The Sauk County Health Department protects Sauk County residents and visitors by taking action through collaboration to promote health and safety and prevent illness, injury and disease.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
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
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Health and Human Services - Commitment to Health Care Center
Justice & Public Safety - Emergency response and preparedness
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

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase awareness of Farmers Markets to Sauk County residents	Increase redemption rate of Farmer's Market checks to 66%	1. Provide at least 2 healthy cooking demonstrations at local Farmers Markets; 2. Keep WIC Farmer's Markets webpage updated with produce availability biweekly; 3. Promote healthy eating and physical activity with at least 10 posts on Social Media; 4.Send a minimum of 8 text message reminders to WIC participants throughout the season.	12/31/2021
Provide medical nutrition therapy to high-risk pregnant women in the Prenatal Care Coordination Program (PNCC).	The number of MNT education contacts increases as the PNCC caseload increases.	50% of pregnancy women enrolled in PNCC who are identified as being high-risk receive medical nutrition therapy by a registered dietician.	12/31/2021
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase	1. 57% of WIC mothers breastfeed until baby is 6 months old; 2. Provide breast feeding support, education, training, and promotion to at least 3 Sauk County employers;	12/31/2021
Maximize WIC services to WIC-eligible families	WIC participation rates would increase	1. Ensure 97% of the assigned WIC caseload participates in WIC services. 2. scheduled social media posts about the WIC program weekly; 3.Outreach on a monthly basis to organizations, churches, schools, medical providers and other agencies that work with low income families.	12/31/2021

Women, Infants & Children

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 BUDGET**		**FTE's**	**Key Outcome Indicator(s)**
Women, Infants & Children Grant (WIC)	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	User Fees / Misc.	$9,697	3.46	97% of WIC caseload will be maintained
			Grants	$339,686		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$349,383**		
			Wages & Benefits	$328,450		
			Operating Expenses	$20,933		
			TOTAL EXPENSES	**$349,383**		
			COUNTY LEVY	**$0**		
Peer Counseling	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	User Fees / Misc.	$0	0.02	Improve breast feeding rates at six (6) months to 57%.
			Grants	$17,620		
			TOTAL REVENUES	**$17,620**		
			Wages & Benefits	$1,674		
			Operating Expenses	$15,946		
			TOTAL EXPENSES	**$17,620**		
			COUNTY LEVY	**$0**		
CYSHCN (Children & Youth with Special Health Care Needs)	The focus of the grant is to implement strategies to collaborate with WIC partners to improve identification, treatment, and care coordination for nutrition related concerns of infants and children with birth defects or other special health care needs. In addition the WIC director mentors other nutritional professionals to help develop expertise with providing nutrition services to CYSHCN.	Wis Stat 253.12 Wis Admin Ch. DHS 116	User Fees / Misc.	$0	0.01	Completion of monthly mentoring visits with mentee by WIC director
			Grants	$1,700		
			TOTAL REVENUES	**$1,700**		
			Wages & Benefits	$1,183		
			Operating Expenses	$517		
			TOTAL EXPENSES	**$1,700**		
			COUNTY LEVY	**$0**		
Lead	Sauk County WIC Program tests for elevated blood lead levels (EBLL) for children with WIC		User Fees / Misc.	$6,500	0.06	100% of Sauk County WIC children are screened for EBLL;
			Grants	$2,000		
			TOTAL REVENUES	**$8,500**		
			Wages & Benefits	$4,989		
			Operating Expenses	$3,511		
			TOTAL EXPENSES	**$8,500**		
			COUNTY LEVY	**$0**		
Prenatal Child Coordination (PNCC)	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women enrolled in the PNCC program.		User Fees / Misc.	$1,672	0.02	Provide MNT to 50% of high-risk women enrolled in PNCC
			Grants	$0		
			TOTAL REVENUES	**$1,672**		
			Wages & Benefits	$1,669		
			Operating Expenses	$3		
			TOTAL EXPENSES	**$1,672**		
			COUNTY LEVY	**$0**		
Supplemental Nutrition Assistance Program (SNAP) Education Grant	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.		User Fees / Misc.	$0	0.26	Greater than 95% of enrolled families report at least one positive health change
			Grants	$32,305		
			TOTAL REVENUES	**$32,305**		
			Wages & Benefits	$27,571		
			Operating Expenses	$4,734		
			TOTAL EXPENSES	**$32,305**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$411,180**	3.82	
			TOTAL EXPENSES	**$411,180**		
			COUNTY LEVY	**$0**		

Women, Infants & Children

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
WIC Caseload of Clients	1,133	1,190	1,200
Fit Families Grant enrollees	50	53	53
Worksite Wellness Activities	4	3	4
Blood Lead Testing	357	150	400

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Participation: 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.	97.0%	98.0%	98.0%
Breast Feeding: Breast feeding duration rates at six (6) months were 56% in 2019.	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 36.8%.	56.0%	57.0%	58.0%
Lead screening: 100% of Sauk County WIC children are lead screened	All children at ages one and two have a lead test completed. Any child over age three, with no prior lead test, will have a lead test completed.	100.0%	80.0%	100.0%
Health Behavior: 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. 100% percent of participants met the objective of 1 or less sweetened beverage per week. 98% of children completing the program engaged 60 minutes or more of physical activity each day.	85% 98%	90% 98%	91% 98%

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
Revenues											
Grants & Aids	356,977	356,209	364,322	365,697	367,322	394,983	29,286	8.01%	None	0	0
User Fees	13,829	6,586	5,908	7,125	3,000	7,125	0	0.00%			
Intergovernmental	11,304	10,748	10,140	13,520	13,520	9,072	(4,448)	-32.90%	2021 Total	0	0
Use of Fund Balance	0	0	0	27,118	27,118	0	(27,118)	-100.00%			
Total Revenues	382,110	373,544	380,370	413,460	410,960	411,180	(2,280)	-0.55%	2022	0	0
									2023	0	0
Expenses									2024	0	0
Labor	219,899	220,889	230,811	233,842	233,842	246,619	12,777	5.46%	2025	0	0
Labor Benefits	97,215	100,637	106,043	113,626	113,626	118,917	5,291	4.66%			
Supplies & Services	56,012	51,577	43,517	65,992	63,492	45,644	(20,348)	-30.83%			
Addition to Fund Balance	8,985	441	0	0	0	0	0	0.00%			
Total Expenses	382,110	373,544	380,370	413,460	410,960	411,180	(2,280)	-0.55%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Future funding may change based on the federal budget.

1. In the summer of 2021, activities will take place at local farmers markets and on social media to promote the consumption of fresh produce to improve the nutritional status of all Sauk County residents.
2. All time record of 61% of all infants enrolled in Sauk county WIC are still breastfeeding at 6 months compared to the state rate of 35%.
3. Will have interns throughout the year to help with special projects for the WIC program.
4. The WIC Coordinator is part of the Sauk County Wellness Team, which promotes the Health & Wellness for all of Sauk County employees.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change							
Tax Levy	0	0					0
Carryforward Funds	27,118	(27,118)					0
All Other Revenues	386,342	24,838					411,180
Total Funding	413,460	(2,280)	0	0	0	0	411,180
Labor Costs	347,468	18,068					365,536
Supplies & Services	65,992	(20,348)					45,644
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	413,460	(2,280)	0	0	0	0	411,180

Issues on the Horizon for the Department:

1. The rising staff wages and health insurance cost to be funded only with existing grant dollars.
2. Plans to co-write grant for Special Project from USDA with Juneau/Adams County WIC programs.
3. If COVID continues to limit physical presence of WIC appointments, Child lead testing will continue to be non-existent. Increase impact on children with lead poisoning and decrease in revenue if not billing for lead testing.

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

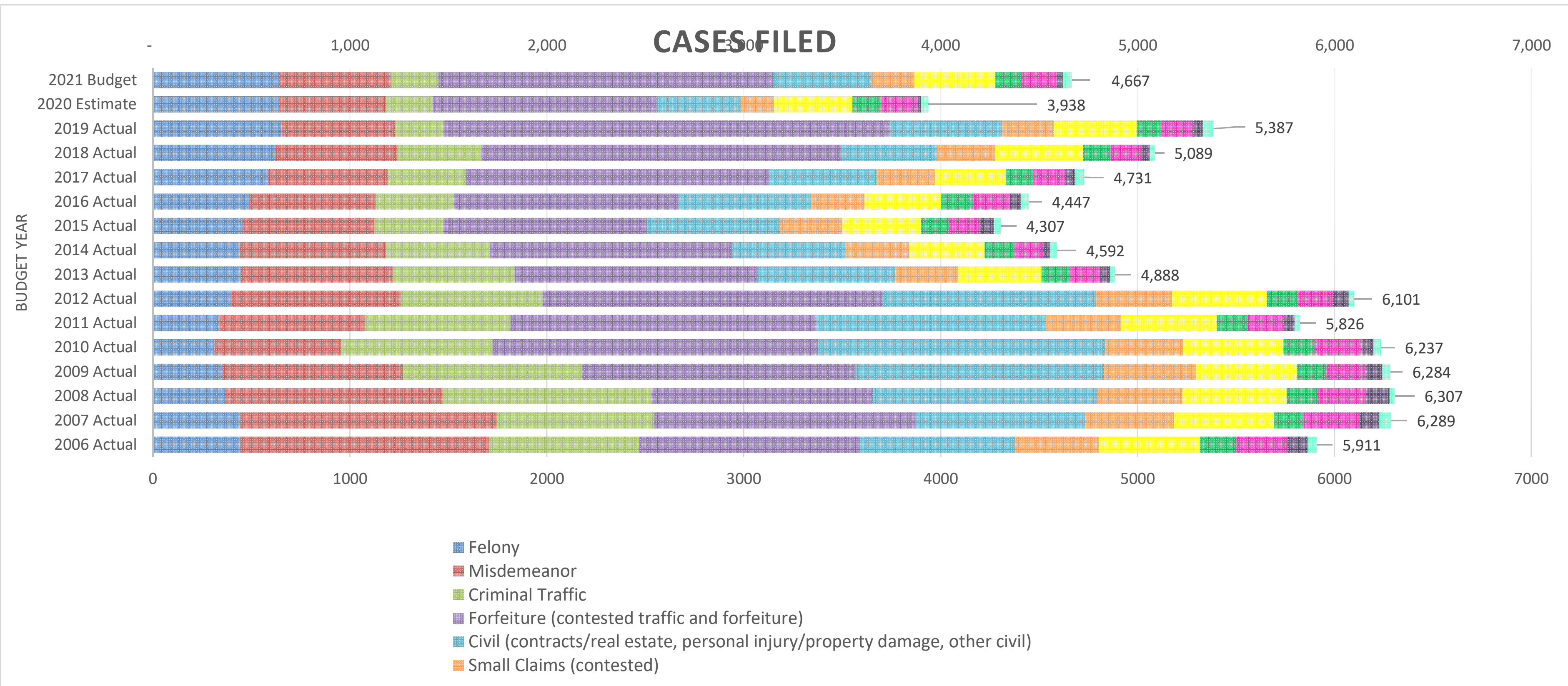
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$220,012	3.40	Cases are disposed within state guidelines
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$220,012**		
			Wages & Benefits	$250,041		
			Operating Expenses	$488,163		
			TOTAL EXPENSES	**$738,204**		
			COUNTY LEVY	**$518,192**		
Outlay	None		Operating Expenses	$0	-	
			TOTAL EXPENSES	**$0**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$220,012**	3.40	
			TOTAL EXPENSES	**$738,204**		
			COUNTY LEVY	**$518,192**		

Circuit Courts

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Number of cases filed, by category:			
Felony	619	640	630
Misdemeanor	624	566	595
Criminal Traffic	427	258	343
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,828	1,716	1,772
Civil (contracts/real estate, personal injury/property damage, other civil)	484	602	543
Small Claims	296	264	280
Family (divorce, paternity, other family)	448	438	443
Probate (informal, estates, trusts)	137	148	143
Probate (commitments, guardianships, adoptions, other)	157	208	183
Juvenile (delinquency, other)	43	52	48
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	26	12	19
Total Cases Filed	5,089	4,904	4,999



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 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.	$ 25,470	$ 5,320	$ 34,200
Number of Jury Trials / Number of Trial Days		12/15	2/2	16 / 25

Jury History Costs

Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2012	18	26	$ 30,920	$ 10,646	$ 1,321	$ 42,887
2013	9	18	20,137	7,422	2,376	29,935
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
(6 months) 2020	1	1	1,760	568	132	2,460

CIRCUIT COURTS

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	444,315	460,753	469,957	499,550	499,550	518,192	18,642	3.73%
Grants & Aids	219,738	219,507	219,634	219,792	219,902	220,012	220	0.10%
Use of Fund Balance	0	4,782	0	10,000	0	0	(10,000)	-100.00%
Total Revenues	664,053	685,042	689,591	729,342	719,452	738,204	8,862	1.22%
Expenses								
Labor	153,506	157,720	146,434	166,370	149,736	171,198	4,828	2.90%
Labor Benefits	65,653	59,702	67,020	76,013	76,013	78,843	2,830	3.72%
Supplies & Services	425,501	467,620	435,043	486,959	440,986	488,163	1,204	0.25%
Addition to Fund Balance	19,393	0	41,095	0	52,717	0	0	0.00%
Total Expenses	664,053	685,042	689,591	729,342	719,452	738,204	8,862	1.22%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

No significant changes for 2021, all increases are due to ongoing operations. The court audio video upgrade should be completed in 2020, which accounts for the decreased use of carry forward funds and supplies/services expenses.

Description of Change	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1 Court Audio Video Upgrade	Change 2	Change 3	2021 Budget Request
Tax Levy	499,550	18,642				518,192
Use of Fund Balance or Carryforward Funds	10,000	0	(10,000)			0
All Other Revenues	219,792	220				220,012
Total Funding	729,342	18,862	(10,000)	0	0	738,204
Labor Costs	242,383	7,658				250,041
Supplies & Services	486,959	11,204	(10,000)			488,163
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	729,342	18,862	(10,000)	0	0	738,204

Issues on the Horizon for the Department:

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

Clerk of Courts

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

Department Mission - Major reasons for the department's existence and purpose in County government
To provide the administrative link between the judiciary and the public in a manner that is professional, courteous and efficient, representing Sauk County as an outstanding provider of services.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

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

Clerk of Courts

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2020 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	$227,150	7.55	New cases filed and cases disposed
			Grants	$26,000		
			TOTAL REVENUES	**$253,150**		
			Wages & Benefits	$565,027		
			Operating Expenses	$87,754		
			TOTAL EXPENSES	**$652,781**		
			COUNTY LEVY	**$399,631**		
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	$648,980	4.45	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	$69,000		
			TOTAL REVENUES	**$717,980**		
			Wages & Benefits	$319,416		
			Operating Expenses	$353,000		
			TOTAL EXPENSES	**$672,416**		
			COUNTY LEVY	**($45,564)**		
Totals			**TOTAL REVENUES**	**$971,130**	12.00	
			TOTAL EXPENSES	**$1,325,197**		
			COUNTY LEVY	**$354,067**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
New cases filed	19,157	17,000	19,500
Total Receipts	$2,939,572	$2,600,000	$3,000,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	$627,184	$715,000	$800,000
Collections via private collection agencies (Stark and CMC)	$210,294	$220,000	$250,000
Clerk of Courts Restitution Collections for Victims	$108,169	$100,000	$110,000
Clerk of Court Revenue	$814,970	$840,000	$870,000

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	$4,155,448	$3,100,000	$3,700,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,532	1,500	1,400
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	4,271	4,000	4,400

CLERK OF COURTS

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	311,757	317,707	339,268	321,363	321,363	354,066	32,703	10.18%
Grants & Aids	87,899	81,436	95,649	91,000	115,715	95,000	4,000	4.40%
Licenses & Permits	40	80	100	80	80	80	0	0.00%
Fees, Fines & Forfeitures	293,299	298,034	305,170	308,000	292,399	297,000	(11,000)	-3.57%
User Fees	336,656	356,302	370,868	405,150	371,267	391,550	(13,600)	-3.36%
Intergovernmental	23,638	18,952	23,170	18,500	15,347	22,500	4,000	21.62%
Miscellaneous	82,185	152,879	133,775	165,000	166,461	165,000	0	0.00%
Total Revenues	1,135,474	1,225,391	1,268,001	1,309,093	1,282,632	1,325,196	16,103	1.23%
Expenses								
Labor	517,188	539,463	574,636	596,200	596,200	613,983	17,783	2.98%
Labor Benefits	221,369	231,576	244,005	260,981	260,981	270,460	9,479	3.63%
Supplies & Services	362,695	365,376	415,337	451,912	387,487	440,753	(11,159)	-2.47%
Addition to Fund Balance	34,222	88,976	34,023	0	37,964	0	0	0.00%
Total Expenses	1,135,474	1,225,391	1,268,001	1,309,093	1,282,632	1,325,196	16,103	1.23%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

2020 Budget saw an increase in Guardian ad Litem (GAL) and Appointed Counsel expenses. 2021 will remain steady. Minimal changes were made to revenues and expenses based on trends.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	321,363	32,703				354,066
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	987,731	(16,601)				971,130
Total Funding	1,309,094	16,102	0	0	0	1,325,196
Labor Costs	857,182	27,261				884,443
Supplies & Services	451,912	(11,159)				440,753
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,309,094	16,102	0	0	0	1,325,196

Issues on the Horizon for the Department:

Due to virtual courtroom changes, the Courts may see technology expenses, which are yet unknown.

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.	12/31/2021 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.	12/31/2021 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. Continue to pursue the establishment of a "pro se" assistance center.	12/31/2021 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 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.	$35,443	1.94	
			Grants	$0		
			Use of Fund Balance	46,241		
			TOTAL REVENUES	**$81,684**		
			Wages & Benefits	$261,906		
			Operating Expenses	$8,331		
			TOTAL EXPENSES	**$270,237**		
			COUNTY LEVY	**$188,553**		
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.	$16,500	0.06	Referrals completed
			Grants	$0		
			Use of Fund Balance	1,430		
			Use of Carryforward Funds	1,076		
			TOTAL REVENUES	**$19,006**		
			Wages & Benefits	$8,006		
			Operating Expenses	$11,000		
			TOTAL EXPENSES	**$19,006**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$100,690**	2.00	
			TOTAL EXPENSES	**$289,243**		
			COUNTY LEVY	**$188,553**		

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
"Family law" cases			
Temporary (initial) hearings	291	300	300
Final divorce hearings	129	130	130
Child support-related hearings	459	400	420
"Civil Law" cases			
Domestic abuse hearings	64	65	65
Small claims initial appearances	390	100	200
"Watts" reviews	66	60	60
Other cases			
Criminal case appearances	1,044	1,000	1,100
Traffic / forfeitures initial appearances	1,234	300	1,000
Mediation referrals made	127	120	120

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 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 SERVICE

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	186,193	185,448	178,907	184,745	184,745	188,553	3,808	2.06%
User Fees	15,946	16,411	16,010	16,500	15,000	16,500	0	0.00%
Intergovernmental	27,379	27,135	27,739	33,235	27,000	35,443	2,208	6.64%
Use of Fund Balance	0	13,162	16,020	10,132	13,986	48,746	38,614	381.11%
Total Revenues	229,519	242,156	238,675	244,612	240,731	289,242	44,630	18.25%
Expenses								
Labor	164,179	168,417	163,132	166,159	164,759	203,975	37,816	22.76%
Labor Benefits	53,653	52,967	56,367	59,716	59,716	65,936	6,220	10.42%
Supplies & Services	10,513	20,772	19,176	18,737	16,256	19,331	594	3.17%
Addition to Fund Balance	1,174	0	0	0	0	0	0	0.00%
Total Expenses	229,519	242,156	238,675	244,612	240,731	289,242	44,630	18.25%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: Court Commissioner / Family Court Counseling

Changes and Highlights to the Department's Budget:

Change 1: The 2021 budget includes retirement payouts for the Court Commissioner and one month of overlap with his replacement for training. This is funded by general fund balance.

Other than that, the Court Commissioner's budget remains relatively static. No substantially new or different revenues are expected in the coming year. However, due to COVID-19, 2020 revenues are reduced.

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

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			**Retirement**			
Tax Levy	184,745	3,807				188,552
Use of Fund Balance or Carryforward Funds	10,132	(9,056)	47,670			48,746
All Other Revenues	49,735	2,208				51,943
Total Funding	244,612	(3,041)	47,670	0	0	289,241
Labor Costs	225,875	(3,635)	47,670			269,910
Supplies & Services	18,737	594				19,331
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	244,612	(3,041)	47,670	0	0	289,241

Issues on the Horizon for the Department:

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

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
Implement 08-2020 revision of Junvenile Guardianship (Ch. 48 WSS) statutes	Provide direction to appropriate forms and non-legal assistance in case filings.	Collaborate with Guardians ad Litem and courts in processing under new guidelines.	12/31/2021
Efficiently manage the filing of Annual Reports/Accountings for Juvenile and Adult Guardianships	Reduce the occurrence of delinquent report and account filings	Strategize with Sauk County Corporation Counsel/Human Services in developing standards for guardian reporting.	12/31/2021
Effectively utilize available resources through Clerk of Courts to assist departmental operations	Continue to provide informatino 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.	12/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$25,000	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	**$25,000**		
			Wages & Benefits	$107,656		
			Operating Expenses	$15,343		
			TOTAL EXPENSES	**$122,999**		
			COUNTY LEVY	**$97,999**		
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	$300	0.65	Time to closure
			Grants & Aids	$0		
			TOTAL REVENUES	**$300**		
			Wages & Benefits	$54,149		
			Operating Expenses	$20,685		
			TOTAL EXPENSES	**$74,834**		
			COUNTY LEVY	**$74,534**		
Totals			**TOTAL REVENUES**	**$25,300**	2.00	
			TOTAL EXPENSES	**$197,833**		
			COUNTY LEVY	**$172,533**		

Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?			
Description	2019 Actual	2020 Estimate	2021 Budget
Probate cases filed / Wills for filing only	286	300	280
Juvenile / Adult Guardianships / Protective Placements filed	57	65	60
Juvenile / Adult Mental Commitments filed	130	110	120
Children in Need of Protection and Services (CHIPS) filed	27	36	30
Termination of Parental Rights / Adoption filed	56/7 (adult)	25/3	30/2
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	47	18	30
Juvenile Injunctions filed	6	10	8
Pro se filings	127	30	25
Attorney filings	489	400	450
Electronic filings	489	400	450
Paper filings	127	30	25

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Formal Probate proceedings	Length of time from filing to closure.	12 month closure per statute benchmark	70% = 12 month closure	70% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	12 month closure per statute	80% = 12 month closure	80% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	N/A	65%	70%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	Length of time from filing to case disposition.	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Time to Closure	Length of time from filing to disposition.	45 days to 12 mos.	45 days to 6 mos.	45 days to 6 mos.

REGISTER IN PROBATE

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	202,094	199,053	154,613	157,486	157,486	172,533	15,047	9.55%
Grants & Aids	0	0	0	500	600	0	(500)	-100.00%
User Fees	39,209	26,666	44,737	25,300	31,800	25,300	0	0.00%
Use of Fund Balance	0	0	0	0	0	0	0	0.00%
Total Revenues	241,303	225,719	199,350	183,286	189,886	197,833	14,547	7.94%
Expenses								
Labor	108,256	114,010	120,270	122,552	122,552	128,714	6,162	5.03%
Labor Benefits	27,253	28,626	29,984	31,644	31,644	33,091	1,447	4.57%
Supplies & Services	75,156	43,441	24,252	29,090	34,005	36,028	6,938	23.85%
Addition to Fund Balance	30,638	39,642	24,843	0	1,685	0	0	0.00%
Total Expenses	241,303	225,719	199,350	183,286	189,886	197,833	14,547	7.94%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

All Probate / Juvenile case types were converted to electronic filing in 2019. This has resulted in decreased office supply expenses. Efforts to reduce additional office expenditures are made on an ongoing basis.

The Probate / Juvenile Clerk of Courts department continued collaboration with the Clerk of Courts staff for reimbursement of Juvenile Legal Fee assessments, Advocacy Counsel reimbursement, and Court Appointed Counsel reimbursement through entry of assessments, judgments, tax intercept, and collections for unpaid legal fees incurred in JV, JC, TP, and GN cases. The department also continues to work with family, voluntary, and corporate guardians for reimbursement of Guardian ad Litem fees in annual WATTS proceedings. This process is being utilized with new cases filed and current cases with outstanding unpaid balances. Juvenile restitution is now received through the Clerk of Courts.

Sauk County Court System approved increased court appointed counsel / GAL fees to $100 per hour per the Supreme Court ruling. The increase has resulted in greater than originally anticipated expenses for both adult and juvenile cases due to extended hours of representation required for a greater percentage of complex cases. It is anticipated that these costs will continue to be generated for the duration of 2020 and 2021. To date costs for psychological examinations have been maintained within budget, however, complex cases have increased which may impact current and future

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Requested
Description of Change						
Tax Levy	157,486	15,047				172,533
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	25,800	(500)				25,300
Total Funding	183,286	14,547	0	0	0	197,833
Labor Costs	154,196	7,609				161,805
Supplies & Services	29,090	6,938				36,028
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	183,286	14,547	0	0	0	197,833

Issues on the Horizon for the Department:

The COVID 19 pandemic has and will continue to have a financial effect on all areas of county government. Although at the present time the actual effect is still to be determined, it is evident there will be a reduction in county revenues. Within this department the effect that may be realized will include delayed inventory filings, delayed sales of real estate in probate and guardianship cases, delayed closure of probate cases. These delays could ultimately impact the amount of revenues received within the department, in particular for filing fees which represent the greater portion of the revenue base. Monthly reviews of case deadlines are conducted and will continue to be conducted in an effort to promote timely filings under statutory guidelines. The reviews enable the department to determine trends which may impact revenues.

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.	12/31/2021
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.	12/31/2021
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.	5/31/2021
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.	12/31/2021
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.	8/31/2021
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.	10/1/2021
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.	12/31/2021
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.	12/31/2021

Highway

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$2,286		
			Operating Expenses	$130,278		
			TOTAL EXPENSES	**$132,564**		
			COUNTY LEVY	**$132,564**		
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	$200,000	22.85	Maintenance $ per centerline mile Fleet efficiency PASER score
			Grants	$757,875		
			Vacancy Factor	$0		
			TOTAL REVENUES	**$957,875**		
			Wages & Benefits	$1,867,193		
			Operating Expenses	$91,145		
			Transfer to General Fund	$200,000		
			TOTAL EXPENSES	**$2,158,338**		
			COUNTY LEVY	**$1,200,463**		
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	$0	5.09	Cost of snow removal per centerline mile of road
			Grants	$498,311		
			TOTAL REVENUES	**$498,311**		
			Wages & Benefits	$417,681		
			Operating Expenses	$1,102,475		
			TOTAL EXPENSES	**$1,520,156**		
			COUNTY LEVY	**$1,021,845**		
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	$0	2.45	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	$1,104,653		
			TOTAL REVENUES	**$1,104,653**		
			Wages & Benefits	$200,322		
			Operating Expenses	$2,986,047		
			TOTAL EXPENSES	**$3,186,369**		
			COUNTY LEVY	**$2,081,716**		
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	$0	1.19	
			Grants	$169,705		
			TOTAL REVENUES	**$169,705**		
			Wages & Benefits	$96,637		
			Operating Expenses	$287,661		
			TOTAL EXPENSES	**$384,298**		
			COUNTY LEVY	**$214,593**		
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	$2,610,036	22.98	
			Grants	$0		
			TOTAL REVENUES	**$2,610,036**		
			Wages & Benefits	$1,901,278		
			Operating Expenses	$708,758		
			TOTAL EXPENSES	**$2,610,036**		
			COUNTY LEVY	**$0**		

Highway

STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	$244,407	1.62	
			Grants	$0		
			TOTAL REVENUES	**$244,407**		
			Wages & Benefits	$133,589		
			Operating Expenses	$110,818		
			TOTAL EXPENSES	**$244,407**		
			COUNTY LEVY	**($0)**		
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	$119,614	0.16	
			Grants	$0		
			TOTAL REVENUES	**$119,614**		
			Wages & Benefits	$12,886		
			Operating Expenses	$106,728		
			TOTAL EXPENSES	**$119,614**		
			COUNTY LEVY	**$0**		
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	$1,117,862	5.67	
			Grants	$0		
			TOTAL REVENUES	**$1,117,862**		
			Wages & Benefits	$463,469		
			Operating Expenses	$654,393		
			TOTAL EXPENSES	**$1,117,862**		
			COUNTY LEVY	**$0**		
County Department	Services provided to other Sauk County Departments.		Intergovernmental	$147,750	1.92	
			Grants	$0		
			TOTAL REVENUES	**$147,750**		
			Wages & Benefits	$157,148		
			Operating Expenses	($9,398)		
			TOTAL EXPENSES	**$147,750**		
			COUNTY LEVY	**($0)**		
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	$20,000	0.06	
			Grants	$0		
			TOTAL REVENUES	**$20,000**		
			Wages & Benefits	$4,725		
			Operating Expenses	$15,275		
			TOTAL EXPENSES	**$20,000**		
			COUNTY LEVY	**($0)**		
Outlay	New Shop Design	$1,500,000	User Fees / Misc	$0	-	
	Paver	$250,000	Use of Fund Balance	$2,591,000		
	Lowboy Trailer	$80,000	**TOTAL REVENUES**	**$2,591,000**		
	3 Tracked Skidsteer Loaders	$40,000	Wages & Benefits	$0		
	6 Loaders	$62,000	Operating Expenses	$2,591,000		
	1 Excavator	$19,000	**TOTAL EXPENSES**	**$2,591,000**		
	1 Dozer	$11,000	**COUNTY LEVY**	**$0**		
	4 Quad Axle Trucks (Automatic)	$57,000				
	1 Brush Head for 316	$50,000				
	Truck Lifts	$100,000				
	Parts Washer	$15,000				
	Water Tank Insert	$20,000				
	2 Pickups with Dump Body 2 crew/2regular	$120,000				
	Skidsteer Broom with Pickup	$5,000				
	Spare Plow	$10,000				
	Crackfiller	$40,000				
	2 Shoulder Machines - Back of Truck	$12,000				
	6 Crash Attenuators	$200,000				
Totals			**TOTAL REVENUES**	**$9,581,213**	64.00	
			TOTAL EXPENSES	**$14,232,394**		
			COUNTY LEVY	**$4,651,181**		

Highway

Output Measures - How much are we doing?				
Description		2019 Actual	2020 Estimate	2021 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .		27.00	24.00	24.00
Total lane miles of roadway maintained during winter maintenance operations (total)		1,641 miles	1,690 miles	1,690 miles
	State of Wisconsin	618 miles	618 miles	618 miles
	Sauk County	625 miles	616 miles	616 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.		307.30	307.30	307.30
Cubic yards of sand used for winter maintenance on County Highways.		4,432 tons	6,000 yds	6,000 yds
Tons of salt used for winter maintenance on County Highways.		4,453 tons	5,400 tn	5,400 tn
Number of winter / snow events.		16.00	30.00	23.00
Full-time equivalents funded by other entities.		26.00	26.00	27.00
Diesel fuel used annually.		130,276 gal	128,888 gal	128,888 gal
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.		4.50%	4.50%	4.50%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)		4.56%	4.56%	4.56%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2019 Actual	2020 Estimate	2021 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.	8.11%	7.30%	7.80%
Fleet efficiency: equipment revenues generated less operating costs	>$0 means equipment has been used productively, decreasing reliance on property taxes	$79,909	$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	103.14%	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)	38.54 miles	38.54 miles	38.54 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	$8,149	$7,700	$6,896
(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.	$6,667	$8,116	$9,465
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.	27.82%	27.82%	24.67%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	$4,527	$3,605	$3,362

HIGHWAY

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	4,127,562	4,116,954	4,221,207	4,540,457	4,540,457	4,651,181	110,724	2.44%
Grants & Aids	1,323,708	1,652,083	1,635,500	1,980,317	1,980,183	2,275,943	295,626	14.93%
User Fees	178,755	130,952	104,956	50,000	50,000	50,000	0	0.00%
Intergovernmental	5,460,902	5,185,444	4,648,687	4,115,121	4,115,121	4,263,670	148,549	3.61%
Interest	55,479	152,515	193,099	120,000	200,000	200,000	80,000	66.67%
Miscellaneous	7,004	0	28,310	0	0	0	0	0.00%
Use of Fund Balance	0	0	1,114,664	2,505,000	33,182	2,791,600	286,600	11.44%
Total Revenues	11,153,409	11,237,948	11,946,423	13,310,895	10,918,943	14,232,394	921,499	6.92%
Expenses								
Labor	2,933,111	3,079,976	3,191,605	3,528,523	3,528,523	3,770,383	241,860	6.85%
Labor Benefits	1,464,872	1,333,354	1,466,234	1,511,605	1,511,605	1,486,832	(24,773)	-1.64%
Supplies & Services	4,805,906	5,356,809	7,095,485	5,650,767	5,678,815	6,184,179	533,412	9.44%
Capital Outlay	0	0	0	2,500,000	0	2,591,000	91,000	3.64%
Transfer to General Fund	55,479	152,515	193,099	120,000	200,000	200,000	80,000	66.67%
Addition to Fund Balance	1,894,041	1,315,293	0	0	0	0	0	0.00%
Total Expenses	11,153,409	11,237,948	11,946,423	13,310,895	10,918,943	14,232,394	921,499	6.92%
Beginning of Year Fund Balance	13,336,713	15,060,815	16,376,108		15,261,444	15,228,262		
End of Year Fund Balance	15,230,754	16,376,108	15,261,444		15,228,262	12,436,662		

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.

2018 Beginning fund balance restated to subtract $169,939 due to implementation of new accounting standard for post employment benefits.

Outlay	Total Expense Amount	Property Tax Levy Impact
New Shop Design	1,500,000	0
Paver	250,000	0
Lowboy Trailer	80,000	0
4 Quad Axle Trucks	57,000	0
6 Loaders	62,000	0
1 Excavator	19,000	0
1 Brush Head for 316	50,000	0
Parts Washer	15,000	0
Water Tank Insert	20,000	0
1 Dozer	11,000	0
3 Tracked Skidsteer Loaders	40,000	0
2 Pickups w/Dump Bodies	120,000	0
Skidsteer Broom w Pickup	5,000	0
Truck Lifts	100,000	0
Spare Plow	10,000	0
Crackfiller	40,000	0
2 Shoulder Machines-Back of Truck	12,000	0
Crash Attenuator	200,000	0
2021 Total	2,591,000	0
2022	880,000	0
2023	27,897,000	0
2024	870,000	0
2025	875,000	0

Changes and Highlights to the Department's Budget:

Change 1: Bridge Aid funding has increased this year by $40,005 from $92,506 to $132,511. This special purpose levy is exempt from levy limits.
Change 2: The County will receive additional County Highway Improvement Program/Multimodal Local Supplement (CHIP/MLS) funds in 2021.
Change 3: Radio Equipment is outdated and needs to be upgraded.
Change 4: One position is being eliminated, and various positions are being considered for reclassification.

		Expense Impact	Levy Impact
Accounting Assistant	Vacant position eliminated	(46,263)	(46,263)
Account Clerk	Reclassification due to taking on additional duties from Acctg Asst	1,982	1,982
Recordkeeper	Reclassification due to taking on additional duties from Acctg Asst	2,024	2,024
Shop Supervisor	Reclassification due to correcting issues with wage adjustments of subordinates	2,490	2,490
Asst Shop Supervisor	Reclassification due to correcting issues with wage adjustments of subordinates	2,895	2,895
Skilled Laborer	Shared position for with Land Resources for Parks now 100% in Hwy with chargeback to LRE. Equal reverse impact in LRE.	35,766	18,241
		(1,106)	(18,631)

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.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget Request
Description of Change			**Bridge Aid Funding**	**Additional CHIP/MLS Funding Matched with Tax Levy**	**Radio Expense**	**Position Changes**	
Tax Levy	4,540,457	89,350	40,005			(18,631)	4,651,181
Use of Fund Balance or Carryforward Funds	2,505,000	86,000			200,600		2,791,600
All Other Revenues	6,265,438	201,631		305,019		17,525	6,789,613
Total Funding	13,310,895	376,981	40,005	305,019	200,600	(1,106)	14,232,394
Labor Costs	5,040,128	218,192				(1,106)	5,257,214
Supplies & Services	5,650,767	(12,211)	40,005	305,019	200,600		6,184,180
Capital Outlay	2,500,000	91,000					2,591,000
Transfers to Other Funds	120,000	80,000					200,000
Addition to Fund Balance	0	0					0
Total Expenses	13,310,895	376,981	40,005	305,019	200,600	(1,106)	14,232,394

Issues on the Horizon for the Department:

The Sauk County Highway Department has garages located at 620 Linn Street in Baraboo and a satellite Garage located at 537 K Street in Reedsburg. Both of these Garages are no longer adequate for the current fleet storage, repair activities, parts storage and employee quarters. The existing facilities are too small, improperly laid out, in need of many architectural and mechanical repairs.

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.	12/31/2021
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.	12/31/2021
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.	3/31/2021

Program Evaluation

Program Title	Program Description	Mandates and References	2021 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	$8,000	-	
			Use of Fund Balance	$31,735		
			Grants	$0		
			TOTAL REVENUES	**$39,735**		
			Wages & Benefits	$0		
			Operating Expenses	$39,735		
			TOTAL EXPENSES	**$39,735**		
			COUNTY LEVY	**$0**		
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	$17,000	-	
			Use of Fund Balance	$50,220		
			Grants	$0		
			TOTAL REVENUES	**$67,220**		
			Wages & Benefits	$0		
			Operating Expenses	$67,220		
			TOTAL EXPENSES	**$67,220**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$106,955**	-	
			TOTAL EXPENSES	**$106,955**		
			COUNTY LEVY	**$0**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Gallons of leachate removed from landfill	263,266	215,000	225,000
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?	2019 Actual	2020 Estimate	2021 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

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
Revenues											
Interest	48,181	94,112	116,108	88,000	41,000	25,000	(63,000)	-71.59%	None	0	0
Use of Fund Balance	24,581	0	0	18,654	64,851	81,955	63,301	339.34%			
									2021 Total	0	0
Total Revenues	72,762	94,112	116,108	106,654	105,851	106,955	301	0.28%			
Expenses									2022	0	0
Supplies & Services	72,762	74,598	93,866	106,654	105,851	106,955	301	0.28%	2023	0	0
Addition to Fund Balance	0	19,514	22,241	0	0	0	0	0.00%	2024	0	0
									2025	0	0
Total Expenses	72,762	94,112	116,108	106,654	105,851	106,955	301	0.28%			
Beginning of Year Fund Balance	4,877,815	4,853,234	4,872,748		4,894,989	4,830,138					
End of Year Fund Balance	4,853,234	4,872,748	4,894,989		4,830,138	4,748,183					

Changes and Highlights to the Department's Budget:

Interest on the Long Term Care Funds decreased in the second half of 2020 due to the pandemic.

There are two major investments to fund the landfill long-term care. As of December 31, 2019, these investments are:
1. Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: $3,135,632.
2. Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: $1,836,684.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	2021 Budget Request
Description of Change					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	64,851	17,104			81,955
All Other Revenues	41,000	(16,000)			25,000
Total Funding	105,851	1,104	0	0	106,955
Labor Costs	0	0			0
Supplies & Services	105,851	1,104			106,955
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
Total Expenses	105,851	1,104	0	0	106,955

Issues on the Horizon for the Department:

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

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in 2014, and as of December 31, 2019 was estimated at $1,917,551. This estimate must be updated in 2020.

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
Update 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.	Complete grant policies and procedure project from 2019 in July. Provide grant writing workshops and assistance. Continue collaborating with Spring Green Arts Coalition and Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2021
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. Offer Good Idea Grants in Spanish.	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.	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 the Community Liaison and Economic Development Committee.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	AHHP and Good Idea grant Programs: Administer annual and monthly grant programs. Information: Through the use of Sauk County's website provide information relevant to the arts and cultural activities	Chapter 38	Grants	$7,750	Comm. Per Diem	
			User of Fund Balance	$0		
			TOTAL REVENUES	**$7,750**		
			Wages & Benefits	$969		
			Operating Expenses	$60,026		
			TOTAL EXPENSES	**$60,995**		
			COUNTY LEVY	**$53,245**		
Outside Agencies	Sauk County Historical Society $17,000		Grants	$0		
			User of Fund Balance	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	$0		
			TOTAL EXPENSES	**$0**		
			COUNTY LEVY	**$0**		
Totals			**TOTAL REVENUES**	**$7,750**	-	
			TOTAL EXPENSES	**$60,995**		
			COUNTY LEVY	**$53,245**		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	15	15	15
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?**	**2018 Actual**	**2019 Estimate**	**2020 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.	$55,725	$52,378	$50,000
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects-grants funds awarded)	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	$378,020	$350,000	$350,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	$5,367	$5,950	$6,000
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%

Changes and Highlights to the Department's Budget:

Eliminated art for buildings decreasing budget by $4,500

Outside agency requests are no longer in the AHHP budget. With the 2021 budget, outside agency requests will be allocated centrally and not in departmental budgets.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			**Art for buildings**	**Outside agency**		
Tax Levy	69,745	4,900	(4,400)	(17,000)		53,245
Use of Fund Balance or Carryforward Funds	20,000	(5,000)		(15,000)		0
All Other Revenues	7,750	0				7,750
Total Funding	97,495	(100)	(4,400)	(32,000)	0	60,995
Labor Costs	970	0				970
Supplies & Services	96,525	(100)	(4,400)	(32,000)		60,025
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	97,495	(100)	(4,400)	(32,000)	0	60,995

Issues on the Horizon for the Department:

Future events may be cancelled in 2020 due to COVID-19 pandemic resulting in grant recipients returning funds.

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
Revenues											
Grants & Aids	0	0	0	578,793	283,793	695,000	116,207	20.08%	CDBG-Close Projects	578,793	0
Interest	16,567	31,633	14,918	0	0	0	0	0.00%		0	0
Miscellaneous	58,217	42,310	17,148	0	0	0	0	0.00%			
Transfer from Other Funds	0	0	904,338	0	0	0	0	0.00%	2021 Total	578,793	0
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	205,226	222,012	42,466	0	0	0	0	0.00%			
									2022	0	0
Total Revenues	280,010	295,955	978,870	578,793	283,793	695,000	116,207	20.08%	2023	0	0
									2024	0	0
Expenses									2025	0	0
Supplies & Services	280,010	295,956	978,870	0	0	0	0	0.00%			
Capital Outlay	0	0	0	578,792	283,793	695,000	116,208	20.08%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	280,010	295,956	978,870	578,792	283,793	695,000	116,208	20.08%			
Beginning of Year Fund Balance	469,704	264,478	42,466		0	0					
End of Year Fund Balance	264,478	42,466	0		0	0					

Changes and Highlights to the Department's Budget:

The Community Development Block Grant - Economic Development (ED) program will be complete in 2021 or 2022.
The federal funds previously held by Sauk County of $978,793 have been sent to the CDBG Close Program at the State. These funds are available to the County as grants that meet specific requirements related to low to moderate income (LMI) and/or slum and blight, and can include various public service and economic development projects.

Approved projects include:
$283,792.71 City of Reedsburg South School Affordable Housing Redevelopment (est'd 2020)
$325,000.00 Village of Rock Springs Community Center (est'd 2021)
$370,000.00 Bluffview Community Park (est'd 2021)

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	578,793	116,207				695,000
Total Funding	578,793	116,207	0	0	0	695,000
Labor Costs	0	0				0
Supplies & Services	578,793	116,207				695,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	578,793	116,207	0	0	0	695,000

Issues on the Horizon for the Department:

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
CDBG-HOUSING REHABILITATION								
Revenues								
Grants & Aids	0	0	0	0	0	0	0	0.00%
Interest	8	5	3	0	6	0	0	0.00%
Miscellaneous	4,810	21,512	20,969	20,000	47,681	20,000	0	0.00%
Use of Fund Balance	0	17,673	0	0	0	0	0	0.00%
Total Revenues	4,818	39,190	20,972	20,000	47,687	20,000	0	0.00%
Expenses								
Supplies & Services	3,306	39,190	1,783	20,000	20,530	20,000	0	0.00%
Addition to Fund Balance	1,512	0	19,189	0	27,157	0	0	0.00%
Total Expenses	4,818	39,190	20,972	20,000	47,687	20,000	0	0.00%
Beginning of Year Fund Balance	19,047	20,559	2,886		22,075	49,232		
End of Year Fund Balance	20,559	2,886	22,075		49,232	49,232		

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: CDBG HOUSING REHAB

Changes and Highlights to the Department's Budget:

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

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	20,000	0				20,000
Total Funding	20,000	0	0	0	0	20,000
Labor Costs	0	0				0
Supplies & Services	20,000	0				20,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	20,000	0	0	0	0	20,000

Issues on the Horizon for the Department:

Extension Education

Department Vision - Where the department would ideally like to be
A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

Department Mission - Major reasons for the department's existence and purpose in County government
We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

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

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Placemaking and economic development
General Government - Broadband
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Energy savings and lower carbon footprint
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - 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 - 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

Extension Education

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.	Ag educator will learn more about the different agricultural areas in Sauk County by connecting with farmers and agricultural businesses through visits and discussions.	6/30/2021
		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.	12/31/2021
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2021
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2021
		At least 50 participants will complete Pesticide Applicator Training that will certify them to handle and use pesticides per DATCP requirements.	5/1/2021
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2021
Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	Master Gardener volunteer hours are tracked and recorded.	At least 15 new Master Gardeners will become certified through an extensive training program. Master Gardeners are volunteers that educate the public about gardening and natural resources. Annually the Sauk County Master Gardener donate over 1000 hours of community service to Sauk County.	11/30/2021
	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.	12/31/2021
	Measure how many residents have grown their own food.	Develop and coordinate community gardens in Prairie du Sac and Reedsburg.	12/31/2021
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.	12/31/2021
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.	5/1/2021
	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.	12/31/2021
	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.	12/31/2021
	Sauk County's natural and cultural assets are valued and protected.	Promote Sauk County's natural and culture resources. Distribute Sauk County maps featuring natural and heritage tourism resources and Baraboo River recreational water trail maps.	12/31/2021
	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.	12/31/2021
	Evaluations are conducted to measure progress.	Encourage more diversity on local elected boards and councils. Extension formed a team focused on this work and currently the team is developing a statewide Zoom on running for office and presenting at the WCA conference.	2/1/2021

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
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.	12/31/2021
	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.	6/30/2021
	Sauk County residents install solar panels on their residences, farms and businesses to offset their fossil fuel energy use.	Partner with Midwest Renewable Energy Association and Sauk County Land Resource and Environment to offer the Solar Sauk County Program. Solar Sauk County provides education and incentives to encourage solar energy.	9/1/2021
	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.	12/31/2021
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.	12/31/2021
	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.	12/31/2021
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Due to COVID 19 the 2020-2021 SCIL program will not be held in person. Community Develop educators will develop and transition the program to an online format.	6/1/2021
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.	12/31/2021
	Educational programming will be created to respond to current family issues.	Two human lifespan conferences will be delivered within the county to build partnerships with community residents, local businesses and services to solve local challenges and improve local resources.	12/31/2021
	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.	10/1/2021
	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.	10/1/2021
	4-H Clubs and county-wide project groups complete annual Charter documentation.	At least 450 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2021

Extension Education

Program Evaluation						
Program Title	**Program Description**	**Mandates and References**	**2021 BUDGET**		**FTE's**	**Key Outcome Indicator(s)**
Agriculture	Help farmers 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.	2,180	0.30	Number of participants completing certification
			Grants	682		
			Use of Carry forward	-		
			TOTAL REVENUES	**2,862**		
			Wages & Benefits	20,078		
			Operating Expenses	34,826		
			TOTAL EXPENSES	**54,904**		
			COUNTY LEVY	**52,042**		
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.	680	1.00	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	**1,363**		
			Wages & Benefits	54,041		
			Operating Expenses	57,689		
			TOTAL EXPENSES	**111,730**		
			COUNTY LEVY	**110,367**		
Human Development & Relationship	Help families thrive in a rapidly changing world. Backed by University research, Educators work with families to help them solve problems and improve their quality of life. This education meets family needs through building parental understanding of child development, improving parenting skills and guiding people through experiences throughout their lifespan, across health and developmental stages, through caregiving and intergenerational relationships. Financial education programming also helps individuals and families to achieve financial well-being through one to one coaching and a variety of classes. Programs target the unique needs of Sauk County by being both a resource and an agent for connecting partner agencies, services and community groups collaboratively for the best interests of county residents to build strong families that make even stronger communities.		User Fees / Misc.	680	0.30	Dollar value of education programs offered
			Grants	683		
			TOTAL REVENUES	**1,363**		
			Wages & Benefits	20,085		
			Operating Expenses	68,921		
			TOTAL EXPENSES	**89,006**		
			COUNTY LEVY	**87,643**		
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.	8,680	0.30	
			Grants	683		
			TOTAL REVENUES	**9,363**		
			Wages & Benefits	20,085		
Horticulture	Consumer oriented services that are logically connected to the core mission of Extension education in the four key program areas. Examples of this work include: teaching through classes and seminars; soil samples for lawns and gardens; consultation on home, lawn, and garden pests; Integrated Pest Management (IPM); community involvement; hands-on workshops; administering the Master Gardener Training program biannually. Much time is spent identifying needs and problem solving with the general public. Specialists are frequently consulted to address citizen concerns.		User Fees / Misc.	680	0.15	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	**1,362**		
			Wages & Benefits	10,042		
			Operating Expenses	25,273		
			TOTAL EXPENSES	**35,315**		
			COUNTY LEVY	**33,953**		

Extension Education

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.	-	0.25	Administration of grants
			Grants	-		
			TOTAL REVENUES	**-**		
			Wages & Benefits	**16,740**		
			Operating Expenses	-		
			TOTAL EXPENSES	**16,740**		
			COUNTY LEVY	**16,740**		
Totals			**TOTAL REVENUES**	**16,313**	2.30	
			TOTAL EXPENSES	**413,160**		
			COUNTY LEVY	**396,847**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	172	450	300
Number of participants who attended Pesticide Applicator training to become state certified.	63	80	90
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	95	150	100
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)	350	326	150
Number of households that participated in the Sauk County well water testing program.	152	155	120
Number of individuals Master Gardener Volunteers reached with various outreach projects.	New measurement in 2019	5,296	5,500
Total volunteer service hours for Sauk County Master Gardeners	1,738	2,600	2,600
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).	FY19 10/1/2018-09/30/2019 980 unduplicated; 3600 duplicated contacts	980 unduplicated contacts; 3600 duplicated contacts	980 unduplicated contacts; 3500 duplicated contacts
Number of indirect client contacts made by the Sauk County FoodWIse Program (reached indirectly via newsletter).	1375 unduplicated	1300 unduplicated	1300 unduplicated
Number of client contacts made by the Sauk County 4-H program (best estimate).	5,500	5,500	6,000
Number of adults who served as certified Sauk County 4-H Volunteers.	128	139	145
Number of youth enrolled as members of Sauk County 4-H Clubs.	469	487	500
Number of participants engaged in parenting education.	170	200	230
Number of participants engaged in financial education.	New program in 2020	25	50

Extension Education

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
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.	$60,000	$30,000	$40,000
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 10 year program evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	95%	95%	Program not offered in same format
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on Extension educational programming (based on evaluations).	Evaluations have indicated that the organizations that have worked with the Community Development Educator have been more strategic in their decision-making and have greater impacts as a result of working with Extension.	90%	98%	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.	96%	98%	95%
Number of children growing up in families with certified co-parents from the "Parents Forever" program.	Parents who attend the co-parenting class learn skills and resources to better manage co-parenting relationships and greater resiliency in their children.	128	144	150
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 the easy choice and the available choice in places where participants live, learn, work and play.	$42,525	$47,242	$45,000
Total dollar value of Master Gardener volunteer (estimated value by Independent Sector).	Volunteers support the Master Gardener program and provide education and outreach to Sauk County residents.	$41,718	$40,000	$45,000
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of $24.14 per hour or $1,810.50 per volunteer).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	$231,744	$251,659	$262,522

(UW) EXTENSION EDUCATION

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	357,005	385,072	390,790	416,303	416,303	396,846	(19,457)	-4.67%
Grants & Aids	3,413	3,413	3,413	3,413	3,413	3,413	0	0.00%
User Fees	12,584	19,940	21,856	12,600	20,466	12,900	300	2.38%
Use of Fund Balance	0	0	0	24,920	0	0	(24,920)	-100.00%
Total Revenues	373,002	408,425	416,059	457,236	440,182	413,159	(44,077)	-9.64%
Expenses								
Labor	105,649	109,810	115,411	120,568	112,277	107,309	(13,259)	-11.00%
Labor Benefits	33,256	22,934	32,728	33,841	33,202	33,761	(80)	-0.24%
Supplies & Services	146,253	166,922	241,911	302,827	262,825	272,089	(30,738)	-10.15%
Addition to Fund Balance	87,844	108,758	26,009	0	31,878	0	0	0.00%
Total Expenses	373,002	408,425	416,059	457,236	440,182	413,159	(44,077)	-9.64%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

Changes and Highlights to the Department's Budget:

1) Agricultural Society: Removal of appropriation to the Agricultural Society (Fair Board) outside agency, funding is no longer recorded in departmental budgets. Requests will be allocated centrally.

2) Sauk County Extension programs transitioning to more remote teaching due to COVID-19 pandemic: Programs being offered remotely resulted in decreased a.) Mileage by $1,000 and b.) Office supplies & expense by $1,500 resulting in a budget decrease of $2,500.

3) Forms and Printing: Maps will not be printed in 2021 resulting in a budget decrease of $2,500.

4) Lifespan Conference Series: Due to the pandemic Lifespan Conference has been canceled, carryforward funding will lapse.

5) Horticulture: LTE vacant county position will be shifted to be part of the Educator Contract.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	Change 5	2021 Budget Request
Description of Change			Ag Society to Outside Agency	More Remote Teaching	Maps Printed in 2020	Cancel Lifespan Conference Series canceled	Shift Horiticulturist to Educator contract	
Tax Levy	416,303	10,543	(25,000)	(2,500)	(2,500)			396,846
Use of Fund Balance or Carry forward Funds	24,920	(8,921)				(15,999)		0
All Other Revenues	16,013	300						16,313
Total Funding	457,236	1,922	(25,000)	(2,500)	(2,500)	(15,999)	0	413,159
Labor Costs	154,409	4,792					(18,131)	141,070
Supplies & Services	302,827	(2,870)	(25,000)	(2,500)	(2,500)	(15,999)	18,131	272,089
Capital Outlay	0	0						0
Transfers to Other Funds	0	0						0
Addition to Fund Balance	0	0						0
Total Expenses	457,236	1,922	(25,000)	(2,500)	(2,500)	(15,999)	0	413,159

Issues on the Horizon for the Department:

Hire Educator Contract Horticulture position vacancy since July 2020. Position not filled in 2020 due to Sauk County hiring freeze.

Land Resources & Environment

Department Vision - Where the department would ideally like to be
The Land Resources and Environment Department strives to integrate economic, social, and environmental strategies to enhance, improve, and maintain Sauk County now and for future generations. Sauk County's citizens and visitors will enjoy a broad range of affordable and accessible recreational opportunities that reflect a diversity of outdoor interests and experiences, which are enhanced by a network of regional connections between natural, agricultural and cultural resources. Outdoor recreational opportunities will be characterized by robust public and private partnerships that embrace careful stewardship of parks, forests, open spaces, cultural features and natural areas to enhance Sauk County's position as a destination for eco-tourism in Wisconsin and beyond.

Department Mission - Major reasons for the department's existence and purpose in County government
To conserve natural, cultural, and community resources by promoting, planning, and implementing efficient and effective programs. To acquire, develop, preserve, protect, and maintain our parks and facilities for all citizens and to provide outdoor recreational opportunities that contribute to the well-being of individuals and families.

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 - Broadband
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
Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Great Sauk State Trail (bridge and trail)
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
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) .	6/30/2021
		Complete updates to Chapter 7 Zoning Ordinance.	7/31/2021
		Provide planning assistance to the Great Sauk Trail to Devils Lake, Baraboo-Reedsburg, and the bridge from Dane County to Sauk County to connect to the Walking Iron Trail.	12/31/2021
		Complete the Sauk County Comprehensive Planning Process.	12/31/2022
		Establish and implement a Land Resources and Environment Strategic Plan.	1/31/2021
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	12/31/2021
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
		Develop a White Mound Park Master Plan.	6/30/2021

Land Resources & Environment

Enhance and protect Sauk County's natural environment, open space areas, and agricultural lands.	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental resources as well as environmental corridors and open spaces. Management and mitigation of threats to agricultural and natural resources in the County. Educate County youth and adults on the importance of maintaining our County's natural resources.	Assess the Agricultural Plastics Recycling Program and make appropriate changes to address the ending of the Revolution Plastics program in Sauk County.	12/31/2021
		Implement and assess proposed changes to County's Clean Sweep Program.	12/31/2021
		Implement parks and recreation programming and events.	12/31/2021
		Update and implement Chapter 10 County Parks.	3/31/2021
		Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2021
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Increase the number of e-government services and transactions. Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that work closely with the department. Increase collaboration, coordination, and partnerships throughout the County. Increase revenues to the park system. Increase the number of participants in department events/programs and patrons.	Implement on-line tree sale program that includes raingarden plants and seeds as well as rain barrels and compost bins.	4/30/2021
		Work with the MIS Department to update and organize the department website.	12/31/2021
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	7/31/2021
		Establish a better relationship with towns and coordinate planning and zoning efforts.	12/31/2021
		Implement a GovDelivery program to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	7/31/2021
		Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	12/31/2021
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and statutory requirements.	Implement a capital improvement plan and maintenance schedule.	12/31/2021
		Prepare, update, and monitor EAP and IOM, as needed.	12/31/2021
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	12/31/2021
		Review department programs and operations to determine level of service requirements and potential future changes.	12/31/2021
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity. Pursue funding mechanisms that may assist in implementation.	Implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2024
		Expand water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2021
		Provide technical assistance to lake associations with water quality issues.	12/31/2021
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	12/31/2021

Land Resources & Environment

Program Evaluation

	Program Title	Program Description	Mandates and References	2021 Budget		FTE's	Key Outcome Indicator(s)
1	Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Shoreland Zoning, Farmland Preservation, and Floodplain/wetland zoning.	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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$29,800 $0 $15,000 **$44,800** $199,804 $63,531 **$263,335** **$218,535**	2.29	Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
2	Code Enforcement	Administration 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 ordinance amendments, violation investigations, and inspections to determine compliance.	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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$5,500 $0 $0 **$5,500** $88,011 $11,605 **$99,616** **$94,116**	0.91	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
3	Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$163,500 $0 $0 **$163,500** $84,393 $14,439 **$98,832** **($64,668)**	0.90	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
4	Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Wis. Fund private sewage system replacement grant for failing septic systems to conclude at the end of 2018.	Wis. Stats. 145; Admin Code DSPS 383-387: Sauk County Ordinance 25	User Fees / Misc Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$13,100 $0 **$13,100** $54,866 $9,171 **$64,037** **$50,937**	0.58	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.

5	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 Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$6,000 $0 **$6,000** $4,822 $1,788 **$6,610** **$610**	0.05	Assign, create, and place fire signs in accordance with ordinance requirements and department policy. Coordinate final information with appropriate departments and outside agencies.
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 Grants **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$32,500 $0 **$32,500** $58,159 $3,925 **$62,084** **$29,584**	0.62	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.
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $5,118 **$5,118** $2,743 $2,375 **$5,118** **($0)**	0.03	Verify annual compliance with easements purchased through this program.
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.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$6,000 $0 $0 **$6,000** $40,517 $14,162 **$54,679** **$48,679**	0.38	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.
10	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the CPZ 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.	Wis Stat 93.57	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$7,000 $12,500 $0 **$19,500** $31,917 $60,792 **$92,709** **$73,209**	0.39	Provide for the Clean Sweep event twice a 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.
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 Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $82,009 $155,773 **$237,782** $32,494 $294,113 **$326,607** **$88,825**	0.32	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.
12	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$17,500 $25,509 $0 **$43,009** $159,434 $90,115 **$249,549** **$206,540**	1.89	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.

Land Resources & Environment

13	Farmland Preservation	A critical component of the department efforts, the program requires conservation compliance and farmland development protection in exchange for tax credits. The program provides roughly $500,000 to $950,000 per year in tax credits to landowners that does not show up in the county budget. The conversion to the Working Lands Initiative program will require considerable additional staff time but will also achieve considerably more conservation as well as provide considerably more in tax credits.	Wis Admin ATCP 50, NR 151	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $118,091 $0 **$118,091** $142,390 $11,186 **$153,576** **$35,485**	1.37	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.
14	Land & Water Resource Mgnt (LWRM)	The County is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. Grants amounts are provided by the state for staff and cost-sharing with landowners for installation of 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. Every five 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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $73,786 $20,855 **$94,641** $131,673 $129,738 **$261,411** **$166,770**	1.52	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.
15	Multi-Discharge Variance	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.	Wis Stats 283.16, Admin Code NR 151	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$20,881 $0 $40,000 **$60,881** $6,930 $60,881 **$67,811** **$6,930**	0.07	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
16	Waste Ordinance / Nutrient Mgnt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership 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 mgmt 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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$1,000 $69,018 $0 **$70,018** $67,710 $101,695 **$169,405** **$99,387**	0.73	Assist with the review process for the installation, alteration or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
17	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	Wis Admin ATCP 50, NR 151	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $0 **$0** $28,858 $12,194 **$41,052** **$41,052**	0.30	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
18	Conservation Reserve Enhancement Program	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. The payments made to owners are from state and federal funds and the County commitment consists of the staff time to qualify applicants and provide needed design and installation inspections of conservation practices. County landowners have received over $1.1 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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $0 $0 **$0** $15,048 $2,310 **$17,358** **$17,358**	0.18	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.
19	Wildlife Mgnt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent dealing with 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	User Fees / Misc Grants Use of Carryforward **TOTAL REVENUES** Wages & Benefits Operating Expenses **TOTAL EXPENSES** **COUNTY LEVY**	$0 $13,800 $0 **$13,800** $2,869 $13,800 **$16,669** **$2,869**	0.03	Transfer of funds for assistance with wildlife damage.

20	Health Care Center Farm Mgnt	The department is charged with responsibility to ensure the rental land located at the Health Care Center Farm is managed in an appropriate manner that will provide revenues to the County without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over $30,000 per year. It is a showcase of land and farm practices for Sauk County.		User Fees / Misc	$46,657	0.18	Maintain the County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
				Grants	$3,505		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$50,162**		
				Wages & Benefits	$18,745		
				Operating Expenses	$16,885		
				TOTAL EXPENSES	**$35,630**		
				COUNTY LEVY	**($14,531)**		
21	USDA Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal Environmental Quality Incentives Program (EQIP) provides about $150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	Wis Admin ATCP 50, NR 151	User Fees / Misc	$0	0.15	Department assists USDA-NRCS with installing water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc. Practices are focused on preventing soil erosion and reducing agricultural runoff.
				Grants	$3,505		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$3,505**		
				Wages & Benefits	$15,188		
				Operating Expenses	$1,729		
				TOTAL EXPENSES	**$16,917**		
				COUNTY LEVY	**$13,412**		
22	Targeted Runoff Management Grant	Focused on improving water quality in Otter Creek through the state funded Targeted Runoff Management Program. Otter Creek was listed on the 303D list as an impaired waters and removal of this designation is was a department priority as identified in the Land and Water Resource Management Plan (2007-2017). The program brought cost share and design assistance to people that install conservation practices. While the project was completed, the area experienced damage in 2018. Additional funds were obtained to make repairs to the area in 2019.	Wis Stats 281.65; Admin Code ATCP 50, NR 151, NR 153, NR 154	User Fees / Misc	$0	-	Repair of areas along Otter Creek that received damage from the 2018 flood event.
				Grants	$0		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$0**		
				Wages & Benefits	$0		
				Operating Expenses	$0		
				TOTAL EXPENSES	**$0**		
				COUNTY LEVY	**$0**		
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCPP) promotes coordination between NRCS and its partners to deliver conservation assistance to producers and landowners. NRCS provides assistance to producers through partnership agreements and through program contracts or easement agreements. It combines the authorities of four former conservation programs in accordance with the rules of EQIP, CSP, ACEP and HFRP. $1.6M Project for Sauk County with $975K installed practices. The Baraboo River Watershed will be receiving $2.25M.	2008 Farm Bill	User Fees / Misc	$0	1.26	Installation of conservation practices that prevent soil erosion and prevent agricultural runoff to protect ground and surface water and improve farm productivity. Focus efforts in watersheds with the highest concentrations of soil erosion and runoff. Provide outreach and education to inform landowners of program.
				Grants	$27,009		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$27,009**		
				Wages & Benefits	$97,620		
				Operating Expenses	$40,600		
				TOTAL EXPENSES	**$138,220**		
				COUNTY LEVY	**$111,211**		
24	Snowmobile	Counties are responsible for the administration of such program; and receive aid from the state for snowmobile purposes as defined in Wis. Statute.	Wis. Stats. 23.09(26)	User Fees / Misc	$0	0.08	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
				Grants	$60,391		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$60,391**		
				Wages & Benefits	$6,529		
				Operating Expenses	$65,661		
				TOTAL EXPENSES	**$72,190**		
				COUNTY LEVY	**$11,799**		
25	ATV / UTV	Counties are responsible for the administration of such program; and receive aid from the state for ATV purposes as defined in Wis. Statute.	Wis. Stats 23.33; NR 64	User Fees / Misc	$0	0.02	Implementation of collaborative efforts to support ATV organizations in Sauk County.
				Grants	$33,279		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$33,279**		
				Wages & Benefits	$1,384		
				Operating Expenses	$33,279		
				TOTAL EXPENSES	**$34,663**		
				COUNTY LEVY	**$1,384**		
26	Camping	Maintenance and operation of a 66-unit campground at White Mound Park	Sauk County Ordinance Chapter 10; ATCP 79	User Fees / Misc	$55,000	1.11	Improved and compliant campsites with access to park amenities and activities.
				Grants	$0		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$55,000**		
				Wages & Benefits	$67,405		
				Operating Expenses	$28,592		
				TOTAL EXPENSES	**$95,997**		
				COUNTY LEVY	**$40,997**		

Land Resources & Environment

27	Park Operations	Maintenance and operation of 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)		User Fees / Misc	$85,000	3.15	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
				Grants	$0		
				Use of Carryforward	$76,965		
				TOTAL REVENUES	**$161,965**		
				Wages & Benefits	$204,563		
				Operating Expenses	$144,044		
				TOTAL EXPENSES	**$348,607**		
				COUNTY LEVY	**$186,642**		
28	Lake Management	Management of water resources to determine general trends in water quality. Use secchi depth readings to measure the clarity and general health of area lakes.		User Fees / Misc	$0	0.15	Increased Secchi Depth Readings to ensure clear water.
				Grants	$0		
				Use of Carryforward	$50,000		
				TOTAL REVENUES	**$50,000**		
				Wages & Benefits	$7,846		
				Operating Expenses	$50,000		
				TOTAL EXPENSES	**$57,846**		
				COUNTY LEVY	**$7,846**		
29	County Conservation Aids	Financial assistance provided to the County for fish and wildlife programs. Funds are allocated to each County in proportion to the ratio of the size of each County to the total area of the state. Such funds can be used toward development projects, habitat projects, stocking projects, maintenance projects or miscellaneous projects.	Wis. Stats. 23.09(12)	User Fees / Misc	$0	0.01	Implementation of a project that meets one of the category requirements for the funds.
				Grants	$2,245		
				Use of Carryforward	$0		
				TOTAL REVENUES	**$2,245**		
				Wages & Benefits	$692		
				Operating Expenses	$4,490		
				TOTAL EXPENSES	**$5,182**		
				COUNTY LEVY	**$2,937**		
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	$8,000	0.49	
				Grants	$0		
				Use of Carryforward	$655,896		
				TOTAL REVENUES	**$663,896**		
				Wages & Benefits	$42,243		
				Operating Expenses	$667,896		
				TOTAL EXPENSES	**$710,139**		
				COUNTY LEVY	**$ 46,243**		
	Outlay	Parking area for GSST - United Coop Property	$25,000	User Fees / Misc	$0	-	Implementation and completion of specific projects identified on the capital outlay document.
		Replacement Tractor/Purchase Mower	$75,000	Grants	$0		
		White Mound Bridge Replacement	$28,000	Use of Carryforward	$128,000		
		Extended cab - Compact Pick-up Truck (Levy)	$30,000	**TOTAL REVENUES**	**$128,000**		
				Wages & Benefits	$0		
				Operating Expenses	$158,000		
				TOTAL EXPENSES	**$158,000**		
				COUNTY LEVY	**$30,000**		
	Totals			**TOTAL REVENUES**	**$2,169,691**	19.18	
				TOTAL EXPENSES	**$3,723,846**		
				COUNTY LEVY	**$1,554,155**		

Land Resources & Environment

	Output Measures - How much are we doing?			
	Description	2019 Actual	2020 Estimate	2021 Budget
Conservation	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	9,508	7,000	5,000
	Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	76 practices	75 practices installed	100 practices installed
	CREP Buffer strip program - Linear Feet in program	0	1,400	6,000
	Agricultural Plastics Programs and participants	6 events / 84 participants 27.39 tons collected	6 events / 90 participants 20 tons collected	6 events / 100 participants 25 tons collected
	Creation and implementation of grazing plans. Acres converted.	589	500	500
	Programs and Participants at Clean Sweep Events	2 programs / 1,082 participants	1 programs / 1,500 participants	2 programs / 900 participants
	Ordinance Rewrites and Revisions	0 rewrite / 0 revisions	0 rewrite / 0 revisions	0 rewrites / 1 revision
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	118 FPP 7 LWRM 11 Chapter 26	75 FPP 10 LWRM 10 Chapter 26	100 FPP 25 LWRM 15 Chapter 26
Planning and Zoning	Subdivision Plats and Certified Survey Maps (CSMs) approved	1 plat / 72 CSM	2 plats / 90 CSM	2 plats, 80 CSM
	Number of county plans completed	0	2 - SCORP/Man Mound & Yellow Thunder	1 - White Mound
	Board of Adjustment (BOA) Inspections	33	25	40
	Shoreland Zoning Inspections	91	90	90
	Code Enforcement Complaint/Follow up Inspections	211	100	100
	Non Metallic Mining Reclamation Program - Total Sites/Total Acres	32 Sites 2,400 acres	32 Sites 2,400 acres	32 Sites 2,400 acres
	Non Metallic Mining - Site Inspections	46 inspections	40 inspections	40 inspections
	Non Metallic Mining - Blast Reports	Not measured in 2019	10 reports	10 reports
	Ordinance Rewrites and Revisions	0 / 0	0 rewrite / 1 revisions	2 rewrites / 0 revision
	Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	22 Lots 649.22 participating acres 68.95 PRD lot acres	24 Lots 850 participating acres 90 PRD lot acres	14 Lots 400 participating acres 50 PRD lot acres
	Conditional Use Permit (CUP) (Land Use)	23 CUP	20 CUP	15 CUP
	Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	5 CUP	4 CUP	4 CUP
	Land Use / Sanitary Permits Issued	358 Land Use 174 Sanitary	345 Land Use 140 Sanitary	350 Land Use 150 Sanitary
	Code Enforcement Citations	189	50	50
	Wisconsin Fund Grant Awards / Grant Amount	1 / $6,585	4 / $27,978	May not be available next year.
	Septic System Maintenance Verifications	5,473 reported	4,500 reported	4,500
	Soil Test / Septic Closing On-site Inspections	10 Soils On-Site 154 Closing Inspections	10 Soils On-Site 100 Closing Inspections	10 Soils On-Site 100 Closing Inspections
Parks and Recreation	Miles of snowmobile trail maintained	213.4	211.9	211.9
	Days snowmobile trail open	35	25	25
	Online camping reservations	641	500	500
	Direct camping reservations	751	600	600
	Camping revenue	$63,081	$55,000	$50,000
	Entrance fee revenue	$84,305	$82,000	$75,000
	Parks/Properties maintained	13	13	13
	Boat landings maintained	6	6	6
	Acres of land maintained	2,011	2,011	2,011
	Volunteers	20	13	13
	Number of volunteer hours	Not measured in 2019	3	10
	Prairie Smoke Terrace reservations	52	60	60
	Other shelter reservations	18	18	20
	Special event permits issued	3	3	3
	Annual passes given to Sauk County Veterans	341	400	300
	Paddle sport rental revenue	$1,312	$700	$500
	Acres of lake maintained	104	104	104
	Projects funded by County Conservation Aids	1	1	1
	Number of park programs offered / Number of participants	Not measured in 2019	0 / 0	2 / 100 participants
	Dams - Number of inspections completed	Not measured in 2019	5	10
	Dams - Staff time for dam inspections/repairs	Not measured in 2019	54 hours	100 hours
	Emergency Action Plans updated	3	3	3
	Emergency Action Plan meetings	0	1	1
	Number of GSST trail users	49,870	50,000	50,000
	GSST Revenue generated - Trail passes	$10,042	$11,000	$11,000
	GSST staff time (hours)	379	400	400
	GSST expenses (maintenance, etc.)	$7,362	$8,000	$8,000
	Miles of hiking trails maintained at White Mound	7.85	7.85	7.85
	Miles of biking trails maintained	11.92	11.92	11.92
	Miles of horse trails maintained	9.46	9.46	9.46

Land Resources & Environment

	Key Outcome Indicators / Selected Results - How well are we doing?				
	Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Conservation	Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	26 landowners	15 landowners	15 landowners
Conservation	Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	9 sites	15 sites	15 sites
Conservation	Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	77 programs	20 programs	25 programs
Conservation	Creation and Implementation of Grazing Plans	Conversion of cropland or enhancement of degraded pasture will result in reduced soil erosion.	588.7 acres	500 acres	500 acres
Conservation	Producers assisted with developing and implementing nutrient management plans	Applying nutrients at the right rate, place, and time will result in reduced soil erosion and agricultural runoff.	9,508 acres	6,000 acres	4,000 acres
Conservation	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	136 on-site farm visits	100 on-site farm visits	100 on-site farm visits
Conservation	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	1,914 tons of soil / 923 phosphorus reduction / 42,386,400 gallons infiltrated	2,500 tons of soil / 8,000 phosphorus reduction / 50,000,000 gallons of water infiltrated	3,000 tons of soil / 8,000 phosphorus reduction / 50,000,000 gallons of water infiltrated
Conservation	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	27.39 tons collected	25 tons collected	25 tons collected
Conservation	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	87,406 lbs waste 88,534 lbs electronics	90,000 lbs waste 92,000 lbs electronics	85,000 lbs waste 85,000 lbs electronics
Planning and Zoning	CSM - Review and Approval	CSM review and approval assures compliance with Sauk County Chapter 22 and Wis Stat. 236.	72 / $9,530	80 / $11,700	80
Planning and Zoning	Subdivision Plat/Development Plan - Review and Approval	Plat/Development Plan review and approval results in road connectivity, protection of water resources through erosion control and storm water management planning.	1 / $680	2 / $2,000	2
Planning and Zoning	Land Use / Sanitary Permits	Permits issued by the department to ensure compliance with county and state codes.	358 Land Use / $90,832 174 Sanitary / $71,205	384 Land Use / $98,000 156 Sanitary / $75,000	350 / 150
Planning and Zoning	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.	48 non-reporting 11 failing	45 non-reporting 10 failing	45 non-reporting 10 failing
Planning and Zoning	Citations Issued	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	189 citations / $7,822	50 citations / $3,500	50 citations / $3,500
Planning and Zoning	Wisconsin Fund Grant Program: Success rate of applicants versus grants awarded	Grant program aids low income property owners with the installation of septic systems for the replacement of failing septic systems. Grant aids in the public health and safety of the surrounding human habitation and groundwater.	1 / $27,978	4 applicants / $27,978	Program will end.
Planning and Zoning	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.	Not measured in 2019		
Planning and Zoning	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	Not measured in 2019	1 event / 30 participants	1 event / 50 participants
Planning and Zoning	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	Not measured in 2019	1 project	1 project
Parks and Recreation	Secchi Depth Readings	White Mound Lake clarity	April - 8', May - 11', June - 15', July - 12', and August - 5'	April - 6', May - 10', June - 6.2', July - 6', and August 6'	April - 4', May - 10', June - 4.2', July - 4', and August - 4'
Parks and Recreation	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	Not measured in 2019	2.170 acres	0 acres
Parks and Recreation	Funding awarded through Grant programs	County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	2 grants $108,435	2 grants $52,435	1 grant $2,435
Parks and Recreation	Park and recreation programs and activities provided.	The public is using the park system and learning to appreciate the natural amenities of the County. Number of program and activity participants.	Not measured in 2019	0 programs / 0 participants	2 programs / 100 participants
Parks and Recreation	Lineal feet of trails developed or improved.	Expansion of the County trail system in accordance with approved plans.	Not measured in 2019	0 feet	0 feet
Parks and Recreation	Dam compliance with the State of Wisconsin DNR	Safety for county residents and visitors	Yes	Yes	Yes

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RESOURCES & ENVIRONMENT											
Revenues											
Tax Levy	1,067,834	1,072,017	1,128,574	1,482,101	1,482,101	1,554,154	72,053	4.86%	Mower Replacement	75,000	0
Grants & Aids	292,876	269,720	305,345	464,995	445,186	538,146	73,151	15.73%	Parking Area for GSST	25,000	0
Licenses & Permits	286,491	305,307	272,997	258,850	249,050	258,800	(50)	-0.02%	White Mound Bridge Replacement	28,000	0
Fees, Fines & Forfeitures	2,712	8,149	11,072	5,000	600	5,500	500	10.00%	Vehicle	30,000	30,000
User Fees	64,679	51,421	55,633	187,257	217,157	197,257	10,000	5.34%			
Intergovernmental	0	0	89,582	124,507	130,134	21,881	(102,626)	-82.43%	2021 Total	158,000	30,000
Donations	500	8,000	500	500	500	500	0	0.00%			
Miscellaneous	28,409	20,666	512	0	0	0	0	0.00%			
Use of Fund Balance	0	0	0	2,040,629	864,980	1,147,607	(893,022)	-43.76%	2022	103,000	103,000
									2023	85,000	25,000
Total Revenues	1,743,501	1,735,280	1,864,215	4,563,839	3,389,708	3,723,845	(839,994)	-18.41%	2023	25,000	25,000
									2024	25,000	25,000
Expenses											
Labor	820,889	891,373	874,746	1,253,742	1,148,886	1,216,383	(37,359)	-2.98%			
Labor Benefits	270,616	276,586	262,965	396,574	372,870	398,467	1,893	0.48%			
Supplies & Services	503,017	432,897	497,764	2,443,470	1,637,952	1,950,995	(492,475)	-20.15%			
Capital Outlay	22,285	22,050	0	470,053	230,000	158,000	(312,053)	-66.39%			
Addition to Fund Balance	126,694	112,375	228,740	0	0	0	0	0.00%			
Total Expenses	1,743,501	1,735,280	1,864,215	4,563,839	3,389,708	3,723,845	(839,994)	-18.41%			
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

PARKS

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
<u>Revenues</u>								
Tax Levy	288,029	297,861	303,373	0	0	0	0	0.00%
Grants & Aids	492,178	263,570	51,133	0	0	0	0	0.00%
Licenses & Permits	0	4,119	10,381	0	0	0	0	0.00%
User Fees	324,587	518,430	151,842	0	0	0	0	0.00%
Intergovernmental	465,117	15,163	39,913	0	0	0	0	0.00%
Donations	197,500	500,000	125	0	0	0	0	0.00%
Miscellaneous	0	604	1,075	0	0	0	0	0.00%
Use of Fund Balance	0	773,636	265,339	0	0	0	0	0.00%
Total Revenues	1,767,411	2,373,382	823,180	0	0	0	0	0.00%
<u>Expenses</u>								
Labor	197,488	207,204	229,646	0	0	0	0	0.00%
Labor Benefits	40,612	49,898	55,684	0	0	0	0	0.00%
Supplies & Services	1,372,094	1,190,888	370,103	0	0	0	0	0.00%
Capital Outlay	58,028	925,392	167,747	0	0	0	0	0.00%
Addition to Fund Balance	99,189	0	0	0	0	0	0	0.00%
Total Expenses	1,767,411	2,373,382	823,180	0	0	0	0	0.00%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Parks Combined into Land Resources & Environment in 2020

Outlay	Total Expense Amount	Property Tax Levy Impact
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

2021 Budget Outlook: The 2021 budget includes both the former Conservation, Planning and Zoning (CPZ) and Parks Departments into one Land Resources and Environment (LRE) Department. Changes which impact the 2021 budget include; increase in dam repair and/or replacement expenses, capital outlay items, and decreases or increases in anticipated grant amounts due to prior years.

County Owned Dams: General maintenance of dam facilities is required each year. Both the Redstone Dam and the Delton Dam are in need of some repairs based upon inspections completed in 2020. Hemlock Dam is under administrative order from the Department of Natural Resources (DNR) to either be replaced or removed. $230,773 of general fund balance was allocated for this project. DNR Municipal Dam Grant Program will potentially provide $75,000 for the project.

Comprehensive Planning Process: State Statute requires that the County undertake a comprehensive planning process every ten (10) years. The existing comprehensive plan was adopted in 2009. Due to changing circumstances throughout the County, the adoption of a new plan is needed. The department intended to begin this process in 2020; however, with the COVID pandemic the project was placed on hold. The Department intends to start this process in 2021. Ho-Chunk Funding of $15,000 is included for marketing/branding efforts for the planning process. Due to uncertainties surrounding the COVID pandemic, additional funds were not included in this budget cycle, but may be needed in 2022.

Baraboo Range: Monitoring of the Baraboo Range Program easements will continue in 2021. This program will use $5,118 of the $100,552 carryforward in 2021. The monitoring of the BRPP easements is required indefinitely.

White Mound Master Plan: The budget contains carry forward funds of $25,000 to assist in the preparation of a Master Plan for White Mound Park. The plan will take into consideration general guidance provided within the County's SCORP to identify specific improvements for the park. Funds were designated in 2019, but were carried forward to 2020 to complete the plan. As with the Comprehensive Plan, COVID has delayed the project. While staff has started the planning process, completion of the plan will not occur until 2021.

Department Strategic Plan: With the merger of the CPZ and Parks Departments; a strategic plan to further define the mission, vision, values, goals and objectives of a unified department are needed. Department staff will work together to complete a strategic plan for the department moving forward. The department's intention is to begin this process winter 2020-2021.

Sauk County Well Water Monitoring Program: The County will be entering the second year of the Well Water (Groundwater) Monitoring Program. This is a collaborative effort between the Land Resources and Environment Department, Public Health, University of Wisconsin Extension, and the UW-Stevens Point. Very little groundwater data exists, which would allow us to evaluate groundwater quality over time in Sauk County. The collection of this trend data will enable the County to make meaningful program and policy decisions surrounding the management of groundwater quality. Over 397 participants sampled their well water in the first year.

Great Sauk State Trail: The first and second phases of the Great Sauk State Trail are completed. Efforts continue to make the connection to Devil's Lake State park through the "Wye". In 2019, funds were added to the budget in the amount of $350,000 for the design and construction of this connection point. In addition, Sauk County worked with Dane County on a feasibility study for a bridge over the Wisconsin River to make the connections with the Walking Iron Trail in Dane County. Next steps to acquire the geotechnical program are underway, in which costs will be shared with Dane County. Carry forward funds are included in the budget for removal of railroad ties and construction of the "Wye". An additional $25,000 was included for the development of a parking area and trail connection on property adjacent to United Coop. Allocated trail staff labor $42,330 and maintenance expense $12,000 are partially offset by permit revenues $8,000. Maintenance for the trail increased $6,585 over 2020.

Producer Led Group: Sauk County's first producer led group formed, known as the Sauk Soil and Water Improvement Group (SSWIG). Upon receiving a DATCP grant in 2020, the group has offered training opportunities as well as cost sharing incentives as a means to promote soil health throughout Sauk County. In pursuit of those efforts, additional grant funds may be available in 2021 to help continue those effort. Funding in the amount of $30,000 is being requested.

Lake District Grant: In 2020, fund balance was included in the LRE Budget in an effort to offer a grant program for local lake districts to assist with projects that enhance area habitats and improve water quality. Additional funds are requested in the 2021 budget to continue these opportunities moving forward.

	2020 Amended LRE Budget	All Other Operations Cost to Continue Operations in 2021	Dam Maintenance	Comprehensive Planning	Great Sauk State Trail Construction	Great Sauk State Trail Maintenance	Well Water Monitoring Program	Baraboo Range Monitoring Use Not Anticipated	2021 Budget Request	Change from 2020 to 2021 Budget
Description of Change										
Tax Levy	1,482,101	6,778	55,001			6,585	3,689		1,554,154	72,053
Use of Fund Balance or Carryforward Funds	1,345,629	(550,092)	155,773	15,000	255,896		20,855	(95,454)	1,147,607	(198,022)
All Other Revenues	1,736,109	(788,901)	74,876						1,022,084	(714,025)
Total Funding	4,563,839	(1,332,215)	285,650	15,000	255,896	6,585	24,544	(95,454)	3,723,845	(839,994)
Labor Costs	1,647,688	(43,801)	4,377			6,585			1,614,849	(32,839)
Supplies & Services	2,446,098	(976,361)	281,273	15,000	255,896		24,544	(95,454)	1,950,996	(495,102)
Capital Outlay	470,053	(312,053)							158,000	(312,053)
Total Expenses	4,563,839	(1,332,215)	285,650	15,000	255,896	6,585	24,544	(95,454)	3,723,845	(839,994)

Issues on the Horizon for the Department:

Continue development of partnerships with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of WDNR TMDL process. This will continue to bring funding to our

Continue work on outdated county ordinances with approximate completion in 2020, which include Chapter 7 Zoning, Chapter 10 County Parks, and Chapter 22 Land Division and Subdivision Regulations.

The department will continue implementation of the 2017-2027 Land and Water Resource Management Plan of the county in order to stay eligible for DATCP staffing and cost sharing grants.

During 2021, we will continue implementation of another five-year RCPP funding project through NRCS. The department requested and received approximately $1.1 million, which is a 1:1 match of what we anticipate to be a partnership between our department, Juneau County Land Conservation, and the Reedsburg Wastewater Treatment Facility for an additional 5-year period. A new Memorandum of Understanding was approved by the Sauk County Board. The department will continue working with USDA-NRCS to acquire landowner sign-up for conservation practices.

There will be masonry work at the Redstone Dam that will need to be completed This work will involve lowering the lake enough to stop the flow over the spillway. Repairs are also required at the Delton Dam in 2021. Replacement of Hemlock Dam is also still on the horizon.

The expansion of the Great Sauk State Trail continues to have an impact on budgets and operations for the parks department. As the park maintenance of the Great Sauk State Trail increases, the demand for more staff will also increase.

The County hopes to begin its Comprehensive Planning process. A proposed timeline for the project as well as civic engagement plan must be adopted by the Sauk County Board of Supervisors.

Additional planning efforts to include the White Mound Master Plan, Hemlock Park Master Plan, Capital Improvement Program as well as numerous planning efforts for future trail expansion of the Great Sauk State Trail.

WI Fund is set to sunset and will not be available next year to those low-income households in need of replacement of a failing septic system. Over the years, this program has served the County and its residents well. The department will try to find other resources that may be available to assist these households.

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	2021 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	$34,000	1.00	
			Grants	$0		
			TOTAL REVENUES	**$34,000**		
			Wages & Benefits	$117,148		
			Operating Expenses	$75,597		
			TOTAL EXPENSES	**$192,745**		
			COUNTY LEVY	**$158,745**		
Totals			**TOTAL REVENUES**	**$34,000**	1.00	
			TOTAL EXPENSES	**$192,745**		
			COUNTY LEVY	**$158,745**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Coroner cases - cremation and death investigations	941	992	950
Number of autopsies	32	34	31
Number of toxicologies	54	48	45
Number of cremation permits	377	414	365
Number of signed death certificates (signed by County Coroner)	199	164	200
Natural Deaths (signed by County Coroner or Medical Doctor)	494	538	440
Accidents	66	30	50
Suicide	10	10	10
Homicide	2	0	1
Undetermined	2	0	0

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

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	2 days	2 days

CORONER

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	134,155	127,012	175,604	158,202	158,202	158,745	543	0.34%
Licenses & Permits	33,975	32,250	34,625	32,000	35,000	34,000	2,000	6.25%
Use of Fund Balance	0	14,834	2,176	0	0	0	0	0.00%
Total Revenues	168,130	174,096	212,405	190,202	193,202	192,745	2,543	1.34%
Expenses								
Labor	72,010	73,292	84,226	83,012	85,942	86,273	3,261	3.93%
Labor Benefits	24,953	25,976	28,565	29,754	29,754	30,582	828	2.78%
Supplies & Services	66,293	74,829	75,035	77,436	71,169	75,890	(1,546)	-2.00%
Capital Outlay	0	0	24,580	0	0	0	0	0.00%
Addition to Fund Balance	4,875	0	0	0	6,337	0	0	0.00%
Total Expenses	168,130	174,096	212,405	190,202	193,202	192,745	2,543	1.34%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	35,000	35,000
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 65% of all deaths are cremations.

The state budget includes a freeze on cremation fee rates for two years. Also, if a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more take advantage of this program. There is an increase in requests by law enforcement for autopsies and the blood test expenses.

Increase per diem calls by 25% due to trends over last several years.

The trend shows an increase in unclaimed bodies, resulting in increased expenses to the county. 2020 budget includes a new line item Interment/Cremation expense, $2,000.

	2020 Amended Budget	Cost to Continue Operations in 2020	Change 1	Change 2	Change 3	2020 Budget Request
Description of Change			**Increase Per Diem**			
Tax Levy	158,202	(2,707)	3,250			158,745
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	32,000	2,000				34,000
Total Funding	190,202	(707)	3,250	0	0	192,745
Labor Costs	112,765	4,382				117,147
Supplies & Services	77,437	(5,089)	3,250			75,598
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	190,202	(707)	3,250	0	0	192,745

Issues on the Horizon for the Department:

The increasing push for a higher level of training and professionalism equalizing all Coroner departments around the state continues.
Case loads increase slightly each year, less than 10%, with this there has been an increase in hospice care cases.
Planning for equipment and safe handling techniques for bariatric personnel is an increasing priority.
Evaluate staffing needs and options, increased caseload has resulted in increased administrative tasks.

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
Use evidence based decision making principles, enhanced by professional judgment	CJCC involvement / ORAS (Risk Assessment Tool) training set for August 26-27, 2019	Once risk assessment information becomes available earlier in criminal justice process, begin using that information to inform (charging, diversion, disposition) decisions.	Ongoing

Program Title	Program Description	Mandates and References	2021 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	$50,961	1.94	
			TOTAL REVENUES	**$50,961**		
			Wages & Benefits	$140,948		
			Operating Expenses	$7,217		
			TOTAL EXPENSES	**$148,165**		
			COUNTY LEVY	**$97,204**		**Attorneys are State Expense**
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	$0	0.32	Number of Cases
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$26,315		
			Operating Expenses	$18,140		
			TOTAL EXPENSES	**$44,455**		
			COUNTY LEVY	**$44,455**		**Attorneys are State Expense**

District Attorney

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	$23,000	5.54	Number of Cases Restitution Dollars Collected **Attorneys are State Expense**
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$23,000**		
			Wages & Benefits	$429,850		
			Operating Expenses	$54,421		
			TOTAL EXPENSES	**$484,271**		
			COUNTY LEVY	**$461,271**		
Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence, and Stalking Grant Program (ICJR)	The Sauk County District Attorney's Office received the ICJR grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2021. The grant is being funded to encourage partnerships among governments, courts, victim service providers, coalitions and rape crisis centers, to ensure that sexual assault, domestic violence, dating violence, and stalking are treated seriously.	CFDA 16.590	Grants	$90,000	-	100% law enforcement-to-advocacy referral rate for all reported instances of sexual assault, domestic violence, stalking, and dating/teen violence
			TOTAL REVENUES	**$90,000**		
			Wages & Benefits	$0		
			Operating Expenses	$90,000		
			TOTAL EXPENSES	**$90,000**		
			COUNTY LEVY	**$0**		
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.		**TOTAL REVENUES**	**$163,961**	7.80	
			TOTAL EXPENSES	**$766,891**		
			COUNTY LEVY	**$602,930**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
All Cases Received	3,112	2,199	2,656
Adult Felony Referrals	743	633	688
Adult Felony Filed	652	549	600
Adult Misdemeanor Filed	579	466	523
Criminal Traffic Filed	243	204	224
Juvenile Delinquent	47	12	30
Civil Traffic/Forfeiture Cases	1,202	718	960
Initial Contact Letters to Victims	1,172	979	1,075
No Prosecution Notification to Victims	203	75	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.

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
Revenues											
Tax Levy	461,118	474,970	500,259	526,640	526,640	602,930	76,290	14.49%	None	0	0
Grants & Aids	260,342	149,579	183,746	210,569	175,923	140,961	(69,608)	-33.06%			
User Fees	26,241	27,441	31,316	26,000	24,000	23,000	(3,000)	-11.54%	2021 Total	0	0
Use of Fund Balance	0	19,710	0	0	3,219	0	0	0.00%			
Total Revenues	747,701	671,700	715,321	763,209	729,782	766,891	3,682	0.48%	2022	0	0
									2023	0	0
Expenses									2024	0	0
Labor	327,983	369,880	379,340	395,537	395,537	407,942	12,405	3.14%	2025	0	0
Labor Benefits	144,615	168,549	169,549	182,436	182,436	189,171	6,735	3.69%			
Supplies & Services	204,782	133,270	149,851	185,236	151,809	169,778	(15,458)	-8.35%			
Addition to Fund Balance	70,322	0	16,580	0	0	0	0	0.00%			
Total Expenses	747,701	671,700	715,321	763,209	729,782	766,891	3,682	0.48%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The Sauk County District Attorney's Office received the Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence and Stalking (ICJR) grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2020. The grant was funded to encourage partnerships among governments, courts, victim providers, and crisis centers to ensure these cases are treated seriously, requiring the coordinated involvement of the entire criminal justice system and community-based victim service organizations. The total grant award amount is $450,000. Grant funds were stretched into 2021 but funds are anticipated to run out July 2021.

Workload analysis performed by the State, utilizing case filing data from 2017-2019, puts the current prosecutorial need for the Sauk County DA's Office at 7.26 attorneys. When grant funding is exhausted in July, the number of attorneys will be reduced to 5 (the same level as 2001). At the same time that prosecutor staffing is at risk of decreasing, felony caseloads have continued to exponentially increase (a 109% increase between 2010-2019). Despite the efforts of law enforcement and the DA's Office to decrease overall case filings by diverting low level and first-time offenders, any caseload relief from diversion has been more than offset by the increase in serious crimes (namely felonies - which are more serious, complex, and time consuming).

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, a reduction in prosecutor staffing will result in serious ramifications to the administration of criminal justice in Sauk County. Operating at roughly two-thirds the needed prosecutorial staff level will result 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. Because it is imperative that prosecutor staff at least remain at the current level, the Sauk County District Attorney's Office budget includes a request for $45,000 for a full-time prosecutor starting in July 2021. If the State does not approve an appropriation for an additional attorney, County funding would be requested to continue as a stop-gap and the County's expense in 2022 would be approximately $90,000.

	2020 Amended Budget	Cost to Continue Operations in 2021	ICJR Grant Final Year	County Funded ADA	Decrease in Victim Witness Reimbursement	2021 Budget Request
Description of Change						
Tax Levy	526,640	21,888		45,000	9,402	602,930
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	236,569	(3,206)	(60,000)		(9,402)	163,961
Total Funding	763,209	18,682	(60,000)	45,000	0	766,891
Labor Costs	577,973	19,140				597,113
Supplies & Services	185,236	(458)	(60,000)	45,000		169,778
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	763,209	18,682	(60,000)	45,000	0	766,891

Issues on the Horizon for the Department:

Trends for felony filings consistently show year-over-year increases. One rough metric for staff need is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases. For reference, 488 felony cases were filed in 2016 and 652 were filed in 2019. This three-year felony caseload increase, by itself, necessitates the addition of prosecutor. Continued caseload increases cannot reasonably be handled by current, much less reduced, staff levels.

Continued changes to certain crimes (former misdemeanors that are now felonies with enhanced penalties) result in more complexity and time investment. As Wisconsin is the last State to have OWI first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff. The current OWI-1st caseload is split between the DA's Office and 5 municipal attorneys. If OWI-1st offenses become criminal, more litigation will result and that caseload would be solely the responsibility of DA's Office.

DRUG SEIZURES

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
Revenues											
Grants & Aids	4,549	606	2,096	0	2,000	2,000	2,000	0.00%			
Fees, Fines & Forfeitures	16,957	601	7,734	0	4,500	4,500	4,500	0.00%	None	0	0
Interest	56	72	76	100	78	80	(20)	-20.00%			
Use of Fund Balance	0	26,863	0	11,000	4,522	4,520	(6,480)	-58.91%	2021 Total	0	0
Total Revenues	21,562	28,142	9,906	11,100	11,100	11,100	0	0.00%			
									2022	0	0
Expenses									2023	0	0
Supplies & Services	12,146	28,142	4,698	11,100	11,100	11,100	0	0.00%	2024	0	0
Addition to Fund Balance	9,416	0	5,208	0	0	0	0	0.00%	2025	0	0
Total Expenses	21,562	28,142	9,906	11,100	11,100	11,100	0	0.00%			
Beginning of Year Fund Balance	79,258	88,674	61,811		67,019	62,497					
End of Year Fund Balance	88,674	61,811	67,019		62,497	57,977					

Changes and Highlights to the Department's Budget:

No changes anticipated for the 2021 budget. State and Federally authorized seizure of cash or properties can only be used for further drug-related activities. No specific items are planned for purchase using these funds in 2021. Purchases from these funds cannot be used to supplant the regular budget.

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	11,000	(6,480)				4,520
All Other Revenues	100	6,480				6,580
Total Funding	11,100	0	0	0	0	11,100
Labor Costs	0	0				0
Supplies & Services	11,100	0				11,100
Capital Outlay	0	0				0
Transfer to Debt Service	0	0				0
Total Expenses	11,100	0	0	0	0	11,100

Issues on the Horizon for the Department:

Emergency Management

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

Department Mission - Major reasons for the department's existence and purpose in County government
2021 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 - into 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	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	12/31/2021
Continued preparedness education to citizens	Provide training to citizens that meet current hazard analysis results.	Provide at least 2 training topics each year. One in Spring and on in Fall	12/31/2021
Review Local Emergency Planning Committee (LEPC)	Proper stocking of trailer and re-evaluation of supplies. 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	12/31/2021
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2021
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	12/31/2021
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.	A number of classes have been offered and will continue to be offered/scheduled	12/31/2021
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	12/31/2021
Conduct a flood study to determine how future heavy rains will impact Sauk County.	Applying for grant	Monitor grant process through FEMA and the state	12/31/2021
Coordinate FEMA reimbursement process related to COVID 19 pandemic	Applying for assistance for Sauk County	Continuing education to assure Grant procedures are implemented	12/31/2021
Coordinate long-term recovery efforts due to the COVID 19 pandemic	Monitoring availability of funds through Greater Sauk Foundation		12/31/2021
Continue work on the Sauk County Continuity Of Operations Plan (COOP)	departments to assure the plan is in place and continually updated throughout the year		12/31/2021

Emergency Management

Program Evaluation					
Program Title	**Program Description**	**Mandates and References**	**2021 Budget**	**FTE's**	**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 $106,300 Use of Fund Balance $7,500 **TOTAL REVENUES $113,800** Wages & Benefits $128,830 Operating Expenses $81,440 **TOTAL EXPENSES $210,270** **COUNTY LEVY $96,470**	1.13	Information sharing with residents is effective. Loss of life remains at zero.
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 $19,174 **TOTAL REVENUES $19,174** Wages & Benefits $65,479 Operating Expenses $15,890 **TOTAL EXPENSES $81,369** **COUNTY LEVY $62,195**	0.63	Response effectiveness based on casualties and complaints
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues $0 **TOTAL REVENUES $0** Wages & Benefits $0 Operating Expenses $500 **TOTAL EXPENSES $500** **COUNTY LEVY $500**		
Totals			**TOTAL REVENUES $132,974** **TOTAL EXPENSES $292,139** **COUNTY LEVY $159,165**	1.75	

Output Measures - How much are we doing?			
Description	**2019 Actual**	**2020 Estimate**	**2021 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 250 *Family Reunification 8 *Severe Weather Training 2 *Public Awareness 300 *Talks/appearances 125 *Command Post Training 53	*NIIMS/ICS training 35 *AED/Stop the bleed 110 *Severe Weather Training 2 *Public Awareness 135 *Talks/appearances122 *Command Post Training 0	*NIIMS/ICS training *Family Reunification *Severe Weather Training *Public Awareness *Talks/appearances *Active shooter training *Flood preparedness *Command Post Training
Exercises	31 tabletops, 7 functional	22 tabletops, 4 functional	I6 tabletops, 2 functional, 1 full scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	**What do the results mean?**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
The way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	ICS is being used more than ever. Responder safety and limited injury have been enhanced due to effective training.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints incidents have minimal casualties, including schools
Grant applied for and received	EMPG and SARA grants received.	$62,582	$70,174	$70,174

EMERGENCY MANAGEMENT

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Tax Levy	123,902	158,755	145,720	163,224	163,224	159,165	(4,059)	-2.49%
Grants & Aids	79,169	77,001	92,472	128,000	138,015	122,674	(5,326)	-4.16%
User Fees	1,275	275	350	400	291	200	(200)	-50.00%
Intergovernmental	1,851	6,843	3,514	2,600	2,600	2,600	0	0.00%
Donations	0	261	246	250	0	0	(250)	-100.00%
Use of Fund Balance	0	13,872	58,766	20,000	0	7,500	(12,500)	-62.50%
Total Revenues	206,197	257,008	301,068	314,474	304,130	292,139	(22,335)	-7.10%
Expenses								
Labor	110,425	127,822	195,927	134,936	153,923	135,685	749	0.56%
Labor Benefits	46,218	51,047	58,940	56,866	58,834	58,624	1,758	3.09%
Supplies & Services	36,312	49,933	46,202	122,672	79,402	97,830	(24,842)	-20.25%
Capital Outlay	0	28,205	0	0	0	0	0	0.00%
Addition to Fund Balance	13,243	0	0	0	11,971	0	0	0.00%
Total Expenses	206,197	257,008	301,068	314,474	304,130	292,139	(22,335)	-7.10%
Beginning of Year Fund Balance					Included in General Fund Total			
End of Year Fund Balance								

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	30,000	30,000
2024	0	0
2025	0	0

SAUK COUNTY, WISCONSIN
2021 BUDGET
HIGHLIGHTS

Department: Emergency Management

Changes and Highlights to the Department's Budget:

Change 1: With increasing significant rainfalls, a "2080 Flood Study" with UW Madison will identify areas of mitigation or areas that should remain undeveloped. This will be funded by grant dollars estimated at $70,000 with local match of $10,000. This project was budgeted to occur in 2020, but most work will likely be in 2021. This change reflects the decrease in revenue and expense from 2020 to 2021.

Change 2: The 2021 budget includes an increase of $5,000 for purchase of personal protective equipment (PPE) related to the COVID-19 outbreak. Other departments will be purchasing their own PPE directly, but this amount is for currently unforeseen expenses that may occur.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change			**2080 Flood Study**	**PPE**		
Tax Levy	163,224	(9,059)		5,000		159,165
Use of Fund Balance or Carryforward Funds	20,000	0	(12,500)			7,500
All Other Revenues	131,250	1,724	(7,500)			125,474
Total Funding	314,474	(7,335)	(20,000)	5,000	0	292,139
Labor Costs	191,802	2,507				194,309
Supplies & Services	122,672	(9,842)	(20,000)	5,000		97,830
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	314,474	(7,335)	(20,000)	5,000	0	292,139

Issues on the Horizon for the Department:

Results of the "2080 Flood Study" may have implications on zoning.

JAIL ASSESSMENT

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget
Revenues								
Fees, Fines & Forfeitures	102,790	110,771	118,574	100,000	110,000	100,000	0	0.00%
Use of Fund Balance	0	0	16,562	0	0	0	0	0.00%
Total Revenues	102,790	110,771	135,136	100,000	110,000	100,000	0	0.00%
Expenses								
Transfer to Debt Service	97,000	100,000	135,136	100,000	110,000	100,000	0	0.00%
Addition to Fund Balance	5,790	10,771	0	0	0	0	0	0.00%
Total Expenses	102,790	110,771	135,136	100,000	110,000	100,000	0	0.00%
Beginning of Year Fund Balance	0	5,790	16,561		0	0		
End of Year Fund Balance	5,790	16,561	0		0	0		

Outlay	Total Expense Amount	Property Tax Levy Impact
None	0	0
2021 Total	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

Changes and Highlights to the Department's Budget:

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

	2020 Revised Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	2021 Budget Request
Description of Change						
Tax Levy						0
Use of Fund Balance or Carryforward Funds						0
All Other Revenues	100,000					100,000
Total Funding	100,000	0	0	0	0	100,000
Labor Costs						0
Supplies & Services						0
Capital Outlay						0
Transfer to Debt Service	100,000					100,000
Total Expenses	100,000	0	0	0	0	100,000

Issues on the Horizon for the Department:

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

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
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
Attract and retain high quality individuals to work in law enforcement	Decrease Vacancies	Increase the amount of applicants with recruitment to avoid turnover costs	12/31/2021
Implementation of new software system.	Conversion of data to new system. Use total software package to reduce the various 3rd party software systems.	Eliminate third party software systems, decrease data entry duplication, improve tracking of replacement equipment on a more regular schedule. Maximize recorded data and reports for CJCC.	6/1/2021
Enhance communications with continued improvement of interoperability with the upgrade to radios throughout the County.	Create a plan for replacements	Creating a better cost savings for the County with bulk purchasing for radio projects.	12/31/2021

Sheriff's Department

Program Evaluation						
Program Title	**Program Description**	**Mandates and**	**2020 Budget**		**FTE's**	**Key Outcome Indicator(s)**
Field Services	Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport- Court, Warrants, Human Services.	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	$149,100	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	$85,000		
			TOTAL REVENUES	**$234,100**		
			Wages & Benefits	$4,189,249		
			Operating Expenses	$508,200		
			TOTAL EXPENSES	**$4,697,449**		
			COUNTY LEVY	**$4,463,349**		
Jail	Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	$1,280,693	75.00	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	$10,000		
			Use of Carryforward	$0		
			TOTAL REVENUES	**$1,290,693**		
			Wages & Benefits	$6,240,507		
			Operating Expenses	$939,900		
			TOTAL EXPENSES	**$7,180,407**		
			COUNTY LEVY	**$5,889,714**		
Court Security	Courthouse Security for 4 courtrooms and building offices.	Wis. Stats. 59.27	User Fees / Misc	$419,913	4.00	
			Grants	$0		
			TOTAL REVENUES	**$419,913**		
			Wages & Benefits	$415,773		
			Operating Expenses	$3,500		
			TOTAL EXPENSES	**$419,273**		
			COUNTY LEVY	**($640)**		
Dispatch	911 PSAP (Public Service Answering Point) Dispatch Center and TIME System (Transaction of Information for Management of Enforcement) communications terminal for law enforcement, EMS (Emergency Medical Services) and fire. Field Training Officer Program to train all new employees. Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131 Dispatch Center.	Federal Communications Commission	User Fees / Misc	$0	14.58	
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$1,118,280		
			Operating Expenses	$23,654		
			TOTAL EXPENSES	**$1,141,934**		
			COUNTY LEVY	**$1,141,934**		

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\Test\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	$35,780	10.00	
			Grants	$0		
			Use of Fund Balance	$0		
			TOTAL REVENUES	**$35,780**		
			Wages & Benefits	$914,456		
			Operating Expenses	$438,167		
			TOTAL EXPENSES	**$1,352,622**		
			COUNTY LEVY	**$1,316,842**		
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	$12,500	-	
			Grants	$0		
			TOTAL REVENUES	**$12,500**		
			Wages & Benefits	$0		
			Operating Expenses	$30,900		
			TOTAL EXPENSES	**$30,900**		
			COUNTY LEVY	**$18,400**		
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	$43,902	3.54	
			Grants	$0		
			TOTAL REVENUES	**$43,902**		
			Wages & Benefits	$120,702		
			Operating Expenses	$7,126		
			TOTAL EXPENSES	**$127,828**		
			COUNTY LEVY	**$83,926**		
Outside Agency Appropriations	Animal Shelter $201,000 Sauk County Disabled Parking Enforcement Assistance Council $1,100 Bar Buddies		User Fees / Misc	$0	-	
			Grants	$0		
			TOTAL REVENUES	**$0**		
			Wages & Benefits	$0		
			Operating Expenses	193,059		
			TOTAL EXPENSES	**$193,059**		
			COUNTY LEVY	**$193,059**		

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	$29,000	**TOTAL REVENUES**	**$0**		
			Operating Expenses	$320,000		
			TOTAL EXPENSES	**$320,000**		
			COUNTY LEVY	**$320,000**		
Sheriff Totals			**TOTAL REVENUES**	**$2,036,888**	149.12	
			TOTAL EXPENSES	**15,463,467**		
			COUNTY LEVY	**$13,426,585**		

Costs Reflected in Other Department Budgets

Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center that are recorded in other County budgets. *Debt Service is funded by sales tax. However, if sales tax did not fund debt service, the tax levy would be decreased elsewhere.		Use of Fund Balance	$336,665	2.00	
			TOTAL REVENUES	**$336,665**		
			Wages & Benefits	$158,255		
			Operating Expenses	$535,275		
			Debt Service*	$1,862,000		
			Capital Outlay	$336,665		
			TOTAL EXPENSES	**$2,892,195**		
			COUNTY LEVY	**$2,555,530**		

Total with Other Department Expenses			**TOTAL REVENUES**	**$2,373,553**	151.12	
			TOTAL EXPENSES	**$18,355,662**		
			COUNTY LEVY	**$15,982,115**		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Estimate	2021 Budget
Field Services Division calls for Service	15,967	16,800	17,000
Calls for Service Received by Dispatch	81,544	82,000	8,200
Arrests	6,023	5,000	5,300
Traffic Accidents	1,443	1,350	1,300
Civil Process	1,861	1,500	1,900
Bookings	2,922	2,700	2,500
Community Service hours by Inmates	4,970	3,200	3,500

Description	What do the results mean?	2019 Actual	2020 Estimate	2021 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	779/794=98%	650/800=81%	700/800=88%
Inmate Programs	Inmates are participating in the programs provided	85/126=67.5%	25/50=50%	25/50=50%

	2017 Actual	2018 Actual	2019 Actual	2020 Amended Budget	Estimated Year End Actual as of August 2020	2021 Budget	$ Change from 2020 Amended to 2021 Budget	% Change from 2020 Amended to 2021 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
Revenues											
Tax Levy	12,003,720	12,318,165	12,650,905	13,014,771	13,014,771	13,426,583	411,812	3.16%	Squad Car Replacements - 9	293,000	293,000
Grants & Aids	219,957	200,988	264,551	144,877	152,610	141,780	(3,097)	-2.14%	Unmarked Squad	27,000	27,000
Fees, Fines & Forfeitures	5,663	9,365	8,344	7,500	6,590	7,500	0	0.00%			
User Fees	402,283	442,076	499,648	479,885	348,199	471,685	(8,200)	-1.71%	2021 Total	320,000	320,000
Intergovernmental	1,179,425	1,450,679	1,432,801	1,389,124	1,242,643	1,401,523	12,399	0.89%			
Donations	1,000	0	0	1,500	1,000	1,500	0	0.00%			
Miscellaneous	29,928	12,243	77,187	12,900	27,400	12,900	0	0.00%	2022	425,000	379,000
Use of Fund Balance	211,364	0	16,101	149,593	0	0	(149,593)	-100.00%	2023	391,000	346,000
									2024	379,000	379,000
Total Revenues	14,053,340	14,433,517	14,949,537	15,200,150	14,793,213	15,463,471	263,321	1.73%	2025	379,000	379,000
Expenses											
Labor	8,307,850	8,455,202	8,853,345	9,038,894	8,769,400	9,266,549	227,655	2.52%			
Labor Benefits	3,110,487	3,134,013	3,309,450	3,575,331	3,420,579	3,732,416	157,085	4.39%			
Supplies & Services	2,015,341	2,230,319	2,371,651	2,233,925	2,207,586	2,144,506	(89,419)	-4.00%			
Capital Outlay	619,663	342,128	415,090	352,000	351,482	320,000	(32,000)	-9.09%			
Addition to Fund Balance	0	271,855	0	0	44,166	0	0	0.00%			
Total Expenses	14,053,340	14,433,517	14,949,537	15,200,150	14,793,213	15,463,471	263,321	1.73%			
Beginning of Year Fund Balance					Included in General Fund Total						
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

<u>Change 1</u>
Vacancy factor recorded in non-departmental account, not Sheriff, in 2021.

<u>Change 2</u>
Based on changes in the budget process we have removed $5,000 from the Bar Buddies line items.

<u>Change 3</u>
Completed implementation of new software in 2020.

<u>Change 4</u>
Hold off on refilling vacant clerk position for 2021.

	2020 Amended Budget	Cost to Continue Operations in 2021	Change 1	Change 2	Change 3	Change 4	2021 Budget	Costs Reflected in Other Department Budgets*		
Description of Change			Vacancy Factor	Bar Buddies	Complete Software Implementation	Not Refill Vacant Clerk		Debt Service**	Building Services	Total with Other Department Expenses
Tax Levy	13,014,771	356,812	60,000	(5,000)			13,426,583	1,862,000	693,530	15,982,113
Use of Fund Balance or Carryforward Funds	149,593	64,000	(60,000)		(89,593)	(64,000)	0		336,665	336,665
All Other Revenues	2,035,786	1,102					2,036,888			2,036,888
Total Funding	15,200,150	421,914	0	(5,000)	(89,593)	(64,000)	15,463,471	1,862,000	1,030,195	18,355,666
Labor Costs	12,614,225	448,740				(64,000)	12,998,965		158,255	13,157,220
Supplies & Services	2,233,925	5,174		(5,000)	(89,593)		2,144,506	1,862,000	535,275	4,541,781
Capital Outlay	352,000	(32,000)					320,000		336,665	656,665
Transfers to Other Funds	0	0					0			0
Addition to Fund Balance	0	0								
Total Expenses	15,200,150	421,914	0	(5,000)	(89,593)	(64,000)	15,463,471	1,862,000	1,030,195	18,355,666

*The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center are recorded in other County budgets.
**Debt Service is funded by sales tax. However, if sales tax did not fund debt service, the tax levy would be decreased elsewhere.

Issues on the Horizon for the Department:

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

ACRONYMS

- A -

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
AODA	Alcohol and Other Drug Addictions

- B -

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

- C -

CAFR	Consolidated Annual Financial Report
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
CMO	Care Management Organization
CMS	Centers for Medicare & Medicaid Services
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
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GPS	Global Positioning System
GSST	Great Sauk State Trail

- 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

- 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

- J -

JDS	Justice, Diversion, & Support

ACRONYMS

- L -

LEC	Law Enforcement Center
LOMA	Letter of Map Amendments
LPN	Licensed Practical Nurse
LTE	Limited Term Employee

- M -

MA	Medical Assistance or Medicaid
MATC	Madison Area Technical College
MCO	Managed Care Organization
MDS	Minimum Data Set
MIRG	Management Intensive Rotational Grazing
MIS	Management Information Systems
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding

- N -

NA	Not Applicable
NFP	Nurse Family Partnership
NH	Nursing Home
NRCS	Natural Resources Conservation Service

- O -

OMB	Office of Management and Budget (United States)
OT	Occupational Therapy

- P -

P&Z	Planning and Zoning
PGW	Persian Gulf War
PLSS	Public Land Survey System
PT	Physical Therapy or Part-Time
PUD	Planned Unit Development

- R -

RCAC	Residential Care Apartment Complex
RCPP	Regional Conservation Partnership Program
RLF	Revolving Loan Fund
RN	Registered Nurse

- S -

SARA	Superfund Amendment and Reauthorization Act
SCIL	Sauk County Institute of Leadership
SCPP	Sauk County Preservation Program
SNF	Skilled Nursing Facility
SNS	Strategic National Stockpile
ST	Speech Therapy
SWOT	Strengths, Weaknesses, Opportunities, Threats

- T -

TBD	To Be Determined
TDD	Telecommunications Device for the Deaf
TID	Tax Incremental District
TIF	Tax Incremental Financing
TPR	Termination of Parental Rights
TRIAD	Combined Law Enforcement Agency for the Reduction of Crime
TRM	Targeted Runoff Management
TTY	Text Telephone

- U -

UCC	Uniform Commercial Code
USDA	United States Department of Agriculture
USDVA	United States Department of Veterans Affairs
UW	University of Wisconsin
UWEX	University of Wisconsin-Extension

- V -

VIMS	Veterans Information Messaging System

- W -

WILA	Wisconsin Land Information Association
WIC	Women, Infants and Children
WISDNR	Wisconsin Department of Natural Resources
WISDOT	Wisconsin Department of Transportation
WNEP	Wisconsin Nutrition Education Program
WPPA	Wisconsin Professional Police Association
WRS	Wisconsin Retirement System

- Y -

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 of 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 of 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 if it is the primary operating fund of the County, or meets the following criteria: (1) 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. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five 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.

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.

GLOSSARY
(As these terms apply to Sauk County)

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.

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.

GLOSSARY
(As these terms apply to Sauk County)

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.

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 statues, 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.