



Accounting Department

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To: Sauk County Board of Supervisors
 Date: August 5, 2011
 About: June 2011 2nd Quarter Financial Report – 50.00% of Year

Attached are some highlights related to the June 2011 financial report.

Revenues

Revenues tend to be more cyclical in nature than expenses. Many of Sauk County's grants and aids, the largest revenue source after property tax levy, are paid on a reimbursement basis. Many grant dollars received in January and February are for prior year services, and are allocated back to 2010. Other grants not yet received include: flood aid (\$1,950,000), state transportation aids (\$1,100,000), state shared revenues (\$857,000), the federal Economic Development Authority grant fiber optics extension (\$700,000, which is also not yet spent), and various conservation grants (\$450,000).

Overall, 39.06% of annual revenues have been recognized through June. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	2011 Annual Budget	Actual through June 2011	Favorable / (Unfavorable)	% of Budget
Grants & Aids	17,443,287	5,117,909	(12,325,378)	29.34%
User Fees	8,850,197	4,182,331	(4,667,866)	47.26%
Intergovernmental Charges	7,677,312	3,332,161	(4,345,151)	43.40%
Sales Tax	6,636,281	2,640,032	(3,996,249)	39.78%
Other Taxes	782,670	663,519	(119,151)	84.78%
Fines, Forfeitures & Penalties	694,500	338,943	(355,557)	48.80%
Miscellaneous	486,038	278,231	(207,807)	57.24%
Licenses & Permits	368,707	129,683	(239,024)	35.17%
Interest	198,244	131,308	(66,936)	66.24%
Rent	149,896	102,883	(47,013)	68.64%
Donations	136,500	46,071	(90,429)	33.75%
Total	43,423,632	16,963,070	(26,460,562)	39.06%

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of July 31, 2011 follow. This means uncollected delinquent taxes due to Sauk County equal \$14,671,384. Of this total, about 25% (or \$3,632,000) was originally levied to fund County operations. The remaining 75% was originally levied by schools and other local governments. The second installment of the 2010 levy, collected 2011, was due July 31, 2011, but payment posting often lags into August with such high volume.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2011	Percent of County-Wide Levy Collected
2010	2011	\$4.42	28,531,297	122,553,732	12,419,772	89.87%
2009	2010	\$4.34	28,659,120	115,574,314	1,502,932	98.70%
2008	2009	\$4.18	27,714,671	111,860,501	656,089	99.41%
2007	2008	\$4.06	25,805,357	102,211,966	86,914	99.91%
2006	2007	\$4.13	24,802,350	97,232,872	5,166	99.99%
2005	2006	\$4.39	23,884,930	94,527,243	510	100.00%
					14,671,384	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of June only contain sales made through April. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County increased its sales tax budget for 2011 by 1.00%, up to \$6,636,281. Adjusting the budget for historical seasonal receipts, 2011 sales tax collections are slightly ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	Year 2006	Year 2007	Year 2008	Year 2009	Year 2010	Year 2011	Avg 2005-2010 Cumulative % of Year	Actual 2011 Cumulative % of Budget
March	January	437,531.07	427,012.08	497,959.79	466,080.10	503,592.58	466,343.03	6.58%	7.03%
April	February	591,085.89	467,086.40	440,630.56	451,861.42	525,719.94	479,794.31	13.68%	14.26%
May	March	459,621.42	578,124.33	589,428.08	543,909.32	497,682.15	500,584.18	21.24%	21.80%
June	April	498,867.64	559,399.19	508,989.20	542,094.79	556,632.03	628,589.56	28.99%	31.27%
July	May	510,586.61	542,694.08	614,333.50	614,770.21	590,376.04	564,720.52	37.04%	39.78%
August	June	689,409.70	744,360.29	790,042.91	612,591.97	661,728.04		47.05%	
September	July	817,720.27	759,561.91	788,854.53	872,504.39	930,470.23		58.79%	
October	August	701,932.01	802,476.13	849,137.52	671,478.67	742,700.59		69.53%	
November	September	665,911.28	647,566.21	598,392.51	529,000.33	608,400.34		78.23%	
December	October	539,009.66	430,266.88	474,902.16	496,002.65	515,568.39		85.72%	
January	November	440,273.01	469,094.72	556,097.80	444,099.69	472,358.91		92.53%	
February	December	601,482.43	547,846.13	474,704.21	412,033.15	537,727.39		100.00%	
Adjustments*		-110,792.07							
Sales Tax Collected		6,842,638.92	6,975,488.35	7,183,472.77	6,656,426.69	7,142,956.63	2,640,031.60		

*Adjustment to sales tax in 2006 is for the Department of Revenue recouping overpayments made to Sauk County in prior years.

Expenditures

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, and it is generally reasonable to assume 1/12th should be recorded each month. Supplies and services in most areas also tend to be spent fairly evenly throughout the year. Debt service is paid in April (interest only) and October (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter. Deferring capital purchases is often a first course of action chosen by Committees and department managers if there are uncertainties in their budgets.

Overall, 40.82% of annual expenditures have been recognized through June. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues. Labor benefits are outpacing wages and salaries because all payrolls happen to have fallen such that there are seven months of health insurance charges posted through June, or about an additional \$490,000.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Supplies & Services	29,618,359	10,443,763	19,174,596	35.26%
Wages & Salaries	27,462,423	12,856,830	14,605,593	46.82%
Labor Benefits	12,511,049	6,318,210	6,192,839	50.50%
Capital Outlay	4,879,486	778,216	4,101,270	15.95%
Total	74,471,317	30,397,019	44,074,298	40.82%

Current Sauk County 2011 Financial Position

The Finance Committee and Sauk County managers spend a great deal of effort monitoring the Sauk County budget, making plans when areas of concern develop, and taking action (often with Committee and County Board action) when trouble is certain.

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

Selected Line Items as of June 30, 2011	2008 Total for Year	2009 Total for Year	2010 Total for Year	2011 Annual Budget	Actual through June 2011	Avg 2007-2010	2011 % of Budget
Interest Collected on Delinquent Taxes	769,263	881,581	1,258,415	600,000	572,700	39%	95%
P&Z Land Use Permits	76,082	79,530	71,544	80,000	20,184	41%	25%
P&Z Sanitary Permits	89,485	99,475	61,010	90,000	23,520	34%	26%
Real Estate Transfer Tax	283,325	210,575	187,555	175,000	86,972	46%	50%
Register of Deeds Filing Fees	260,279	287,829	319,220	306,000	184,819	48%	60%
Interest Earned on Investments	1,015,843	375,862	248,105	150,000	114,735	44%	76%

Cash balances remain strong and steady, and the Treasurer is maintaining ample reserves for the County.

In Conclusion

Sauk County will implement changes to the allocation of retirement costs as approved in the State budget repair bill and subsequent budget. Based on guidance from State Department of Administration, this will be effective with paycheck dates near August 29. We estimate that the *annual* savings to the County to be about \$1,195,000, so a savings of approximately \$500,000 in 2011. This is a direct shift of cost from the County to its employees. Sauk County does not participate in the State's health insurance plan, so changes to the plan in the State budget will have no direct impact on Sauk County. The savings to the County's budget from the retirement change will temper reduced State funding in a variety of areas. Many, but not all, grant funds from the State are being cut by 10% with the biennium starting July 1, 2011.

The impacts of increasing fuel costs will affect multiple department budgets, likely forcing reductions in service. The Law Enforcement Committee is also monitoring the impact to Sauk County of the State reducing the number of inmates held to county jails. Conversely, adoption of bargaining unit contracts with 0% increases will provide savings to the County's budget.

Department managers are monitoring changes coming from the Federal and State levels, and there is much guidance from these funding sources yet to received. The exact implementation of State cutbacks is considerably complex. Development of the 2012 budget will likely be the most difficult we have seen.

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

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

Sauk County Financial Report

as of June 30, 2011

Percent of Year Complete

50.00%	General Government				Justice & Public Safety				Public Works				Health & Human Services			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues																
Property Taxes	(\$608,560)	(\$304,280)	(\$304,280)	50.00%	\$12,481,495	\$6,240,748	(\$6,240,748)	50.00%	\$3,719,001	\$1,859,501	(\$1,859,501)	50.00%	\$11,419,846	\$5,709,923	(\$5,709,923)	50.00%
Other Taxes	782,670	663,519	(119,151)	84.78% A	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	6,636,281	2,640,032	(3,996,249)	39.78% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,004,775	87,069	(917,706)	8.67% B	2,574,013	241,249	(2,332,764)	9.37% E	1,565,698	389,350	(1,176,348)	24.87% G	10,810,036	4,200,096	(6,609,940)	38.85%
Licenses & Permits	14,860	6,112	(8,748)	41.13%	180	120	(60)	66.67%	0	0	0	--	95,567	53,392	(42,175)	55.87%
Fines, Forfeitures & Penalties	1,500	0	(1,500)	0.00%	564,000	281,830	(282,170)	49.97%	0	0	0	--	124,000	54,288	(69,712)	43.78%
User Fees	660,700	396,645	(264,055)	60.03%	1,145,575	529,104	(616,471)	46.19%	128,600	107,411	(21,189)	83.52%	6,776,864	3,061,677	(3,715,187)	45.18%
Intergovernmental Charges	2,505,447	712,759	(1,792,688)	28.45% C	1,374,169	519,744	(854,425)	37.82% F	3,580,637	2,045,536	(1,535,101)	57.13%	217,059	44,922	(172,137)	20.70% H
Donations	0	0	0	--	0	0	0	--	0	0	0	--	136,500	35,079	(101,421)	25.70%
Interest	151,682	115,782	(35,900)	76.33% D	1,500	0	(1,500)	0.00%	36,000	9,212	(26,788)	25.59% H	50	8	(42)	16.20%
Rent	149,896	102,826	(47,070)	68.60%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	8,420	11,876	3,456	141.04%	53,500	39,032	(14,468)	72.96%	0	1,878	1,878	--	5,284	2,465	(2,819)	46.65%
Transfers from Other Funds	550,000	742,778	192,778	135.05%	0	0	0	--	0	0	0	--	545,359	272,679	(272,680)	50.00%
Total Revenues	11,857,671	5,175,118	(6,682,553)	43.64%	18,194,432	7,851,827	(10,342,605)	43.16%	9,029,936	4,412,887	(4,617,049)	48.87%	30,130,565	13,434,529	(16,696,036)	44.59%
Expenses / Expenditures																
Wages & Salaries	2,758,026	1,315,850	1,442,176	47.71%	8,968,222	4,245,988	4,722,234	47.34%	2,842,037	1,320,807	1,521,230	46.47%	11,819,720	5,538,728	6,280,992	46.86%
Labor Benefits	991,446	507,812	483,634	51.22%	4,288,180	2,174,356	2,113,824	50.71%	1,284,353	620,444	663,909	48.31%	5,526,965	2,839,849	2,687,116	51.38%
Supplies & Services	3,659,267	1,252,784	2,406,483	34.24% C	5,655,867	1,529,546	4,126,341	27.04% E	5,101,395	1,516,726	3,584,669	29.73% I	12,407,851	4,550,067	7,857,784	36.67%
Debt Service - Principal	0	0	0	--	0	0	0	--	0	0	0	--	N/A	N/A	N/A	N/A
Debt Service - Interest	0	0	0	--	0	0	0	--	0	0	0	--	545,359	281,157	264,202	51.55%
Capital Outlay	2,270,941	274,191	1,996,750	12.07%	217,500	111,646	105,854	51.33%	650,000	255,319	394,681	39.28%	200,752	43,677	157,075	21.76%
Transfers to Other Funds	2,911,707	1,843,675	1,068,032	63.32%	145,000	72,500	72,500	50.00%	0	0	0	--	550,000	270,850	279,150	49.25%
Total Expenditures	12,591,387	5,194,312	7,397,075	41.25%	19,274,789	8,134,036	11,140,753	42.20%	9,877,785	3,713,297	6,164,488	37.59%	31,050,647	13,524,329	17,526,318	43.56%
Functional Expenditures as % of Total	15.47%	15.54%			23.68%	24.34%			12.14%	11.11%			38.15%	40.47%		
Net Increase/(Decrease) in Fund Balances	(\$733,716)	(\$19,194)	\$714,522		(\$1,080,357)	(\$282,209)	\$798,148		(\$847,849)	\$699,590	\$1,547,439		(\$920,082)	(\$89,800)	\$830,282	

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

* Sales tax receipts lag the month of sale on this report by one month. This June report is through May sales (37.04% as seasonally adjusted).

- A Interest collected on delinquent taxes exceeds budget
- B Grants and aids are primarily shared revenues (\$857,000), which are received 15% in July and 85% in November
- C MIS charges to departments lag budget due to large projects being completed later in the year
- D Interest on investments exceeds a conservative budget
- E Anticipated flood assistance grants (with equal offsetting expense) of \$1,950,000 are not yet received
- F Inmate housing rental lags budget by \$620,000
- G Highway transportation aids for the second quarter received in July (\$370,000)
- H Interest earned on landfill funds held by the Wis DNR lags budget
- I Expenses for road construction projects are higher in late summer as projects are being completed

Sauk County Financial Report
as of June 30, 2011
 Percent of Year Complete

50.00%	Conservation, Development, Recreation, Culture & Education				Capital Projects				Debt Service				Totals			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues																
Property Taxes	\$1,269,515	\$634,758	(\$634,757)	50.00%			\$0	--	\$250,000	\$125,000	(\$125,000)	50.00%	\$28,531,297	\$14,265,649	(\$14,265,649)	50.00%
Other Taxes	0	0	0	--			0	--			0	--	782,670	663,519	(119,151)	84.78%
Sales Tax	0	0	0	--			0	--			0	--	6,636,281	2,640,032	(3,996,249)	39.78%
Grants & Aids	793,108	200,146	(592,962)	25.24% J	695,657	0	(695,657)	0.00% L			0	--	17,443,287	5,117,909	(12,325,378)	29.34%
Licenses & Permits	258,100	70,059	(188,041)	27.14% K			0	--			0	--	368,707	129,683	(239,024)	35.17%
Fines, Forfeitures & Penalties	5,000	2,825	(2,175)	56.50%			0	--			0	--	694,500	338,943	(355,557)	48.80%
User Fees	138,458	87,494	(50,964)	63.19%			0	--			0	--	8,850,197	4,182,331	(4,667,866)	47.26%
Intergovernmental Charges	0	9,200	9,200	--			0	--			0	--	7,677,312	3,332,161	(4,345,151)	43.40%
Donations	0	10,992	10,992	--			0	--			0	--	136,500	46,071	(90,429)	33.75%
Interest	5,012	4,740	(272)	94.58%			0	--	4,000	1,565	(2,435)	39.13%	198,244	131,308	(66,936)	66.24%
Rent	0	57	57	--			0	--			0	--	149,896	102,883	(47,013)	68.64%
Miscellaneous	418,834	222,980	(195,854)	53.24%			0	--			0	--	486,038	278,231	(207,807)	57.24%
Transfers from Other Funds	326,480	178,635	(147,845)	54.72%	319,548	75,667	(243,881)	23.68%	2,191,800	1,095,900	(1,095,900)	50.00%	3,933,187	2,365,660	(1,567,527)	60.15%
Total Revenues	3,214,507	1,421,886	(1,792,621)	44.23%	1,015,205	75,667	(939,538)	7.45%	2,445,800	1,222,465	(1,223,335)	49.98%	75,888,116	33,594,379	(42,293,737)	44.27%
Expenses / Expenditures																
Wages & Salaries	1,074,418	435,457	638,961	40.53%			0	--			0	--	27,462,423	12,856,830	14,605,593	46.82%
Labor Benefits	420,105	175,749	244,356	41.83%			0	--			0	--	12,511,049	6,318,210	6,192,839	50.50%
Supplies & Services	2,793,959	1,594,640	1,199,319	57.07%			0	--			0	--	29,618,359	10,443,763	19,174,596	35.26%
Debt Service - Principal	0	0	0	--			0	--	1,705,000	0	1,705,000	0.00%	1,705,000	0	1,705,000	0.00%
Debt Service - Interest	0	0	0	--			0	--	740,800	371,631	369,169	50.17%	1,286,159	652,789	633,370	50.75%
Capital Outlay	456,732	14,761	441,972	3.23%	1,083,561	78,622	1,004,939	7.26%			0	--	4,879,486	778,216	4,101,270	15.95%
Transfers to Other Funds	326,480	178,635	147,845	54.72%			0	--			0	--	3,933,187	2,365,660	1,567,527	60.15%
Total Expenditures	5,071,694	2,399,241	2,672,453	47.31%	1,083,561	78,622	1,004,939	7.26%	2,445,800	371,631	2,074,169	15.19%	81,395,663	33,415,468	47,980,195	41.05%
Functional Expenditures as % of Total	6.23%	7.18%			1.33%	0.24%			3.00%	1.11%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$1,857,187)	(\$977,355)	\$879,832		(\$68,356)	(\$2,955)	\$65,401		\$0	\$850,834	\$850,834		(\$5,507,547)	\$178,911	\$5,686,458	

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

- J Land Conservation grants received late in the year after funds have been spent
- K Planning & Zoning land use and sanitary permits lag budget
- L Economic Development Authority grant for fiber optics extension reimbursed only after County match expended

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2011	2011 Expense Budget			2011 Revenue			Department Net	
Percent of Year Complete	50.00%	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Favorable / (Unfavorable) to Budget
Department / Account Title								
General Fund Property Tax	0	0	0	--	-5,191,961	-2,595,981	50.00%	2,595,980
Miscellaneous Sales Tax	0	0	0	--	150	72	47.75%	(78)
County Sales Tax	0	0	0	--	6,636,281	2,640,032	39.78%	(3,996,249)
Shared Revenue	0	0	0	--	856,775	0	0.00%	(856,775)
Computer Aid	0	0	0	--	78,000	0	0.00%	(78,000)
Indirect Cost Reimbursement	0	0	0	--	109,065	54,533	50.00%	(54,533)
Arts & Humanities Grants	0	0	0	--	10,000	10,000	100.00%	0
Interest on Loan Payments	0	0	0	--	182	94	51.88%	(88)
Rent of County Buildings	0	0	0	--	36,296	28,048	77.28%	(8,248)
Sale of County-Owned Property	0	0	0	--	0	1,171	--	1,171
Miscellaneous Revenues	0	0	0	--	200	616	307.84%	416
Transfer from Human Services	0	0	0	--	0	471,928	--	471,928
Transfer from Health Care Center	0	0	0	--	550,000	270,850	49.25%	(279,150)
Miscellaneous Expenses	2,276	0	0	0.00%	0	0	--	2,276
Charitable/Penal Fines, Misc	2,269	1,134	50.00%	0	0	0	--	1,135
Contingency Fund	350,000	0	0.00%	0	0	0	--	350,000
Baraboo-Dells Airport	4,100	4,100	100.00%	0	0	0	--	0
Reedsburg Airport	4,100	0	0.00%	0	0	0	--	4,100
Sauk-Prairie Airport	4,100	4,100	100.00%	0	0	0	--	0
Tri-County Airport	15,844	15,844	100.00%	0	0	0	--	0
Wisconsin River Rail Transit	26,520	24,923	93.98%	0	0	0	--	1,597
Pink Lady Transit Commission	585	0	0.00%	0	0	0	--	585
Sauk County Libraries	911,756	910,495	99.86%	0	0	0	--	1,261
Arts & Humanities	83,988	58,755	69.96%	0	0	0	--	25,233
UW-Baraboo / Sauk County	80,000	80,000	100.00%	0	0	0	--	0
Sauk County Development Corp	67,528	67,528	100.00%	0	0	0	--	0
Transfer to Capital Projects	319,548	75,667	23.68%	0	0	0	--	243,881
Transfer to Debt Service Fund	2,046,800	1,023,400	50.00%	0	0	0	--	1,023,400
Transfer to Health Care Center (for debt service)	545,359	272,679	50.00%	0	0	0	0.00%	272,680
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,464,773	2,538,627	56.86%		3,084,988	881,363	28.57%	(277,479)
County Board	141,396	63,067	44.60%	141,396	70,698	50.00%	7,631	
Clerk of Courts	1,240,300	584,150	47.10%	1,240,300	699,639	56.41%	115,489	
Board of Adjustment	79,491	34,039	42.82%	79,491	38,246	48.11%	4,206	
Circuit Courts	631,454	275,289	43.60%	631,454	315,727	50.00%	40,438	
Court Commissioner	231,619	107,570	46.44%	229,292	113,428	49.47%	8,185	
Register in Probate	161,500	71,529	44.29%	161,500	68,453	42.39%	(3,076)	
Accounting	559,744	243,254	43.46%	491,741	247,650	50.36%	72,399	
County Clerk / Elections	336,888	212,067	62.95%	333,488	131,358	39.39%	(77,309)	
Personnel	436,976	193,428	44.27%	396,854	203,320	51.23%	50,015	
Treasurer	784,962	238,307	30.36%	564,962	639,179	113.14%	620,872	
Register of Deeds	212,310	102,938	48.48%	212,310	141,178	66.50%	38,240	
District Attorney / Victim Witness	497,589	204,272	41.05%	490,089	242,889	49.56%	46,117	
Corporation Counsel	581,180	278,687	47.95%	581,180	290,941	50.06%	12,254	
Surveyor	81,824	23,722	28.99%	81,824	40,912	50.00%	17,190	
Building Services	3,150,519	1,051,060	33.36%	2,549,142	1,329,361	52.15%	879,678	
Sheriff	13,238,029	6,440,593	48.65%	13,030,393	6,220,652	47.74%	(12,305)	
Coroner	135,518	72,009	53.14%	135,518	67,759	50.00%	(4,250)	
Emergency Management	179,227	83,299	46.48%	179,227	63,262	35.30%	(20,037)	
Administrative Coordinator	228,703	81,170	35.49%	168,703	84,351	50.00%	63,181	
Management Information Systems	2,898,342	829,044	28.60%	2,658,376	813,602	30.61%	224,524	
Public Health	873,675	353,987	40.52%	844,224	359,822	42.62%	35,286	
Home Nursing	876,457	334,325	38.15%	852,411	227,459	26.68%	(82,820)	
WIC	351,976	160,187	45.51%	307,783	163,022	52.97%	47,028	
Environmental Health	352,035	153,573	43.62%	337,345	110,397	32.73%	(28,486)	
Child Support	869,926	413,695	47.56%	869,926	318,015	36.56%	(95,680)	
Veterans Service	233,964	98,327	42.03%	211,722	111,611	52.72%	35,526	
Parks	709,809	215,368	30.34%	320,033	163,120	50.97%	337,528	
Planning & Zoning	1,283,488	231,243	18.02%	842,733	307,827	36.53%	517,340	
Land Conservation	1,035,564	387,250	37.40%	915,553	328,248	35.85%	61,009	
UW Extension	343,590	158,161	46.03%	320,578	163,973	51.15%	28,824	
TOTAL GENERAL FUND	37,202,828	16,234,238	43.64%		33,264,536	14,957,463	44.97%	2,661,517
Aging & Disability Resource Center	1,632,187	743,339	45.54%	1,624,139	1,114,409	68.62%	379,118	
Human Services	15,529,035	6,690,298	43.08%	15,248,855	6,313,060	41.40%	(97,057)	
Jail Fund	145,000	72,500	50.00%	145,000	60,018	41.39%	(12,482)	
Land Records Modernization	315,629	54,305	17.21%	225,000	139,181	61.86%	175,505	
Landfill Remediation	187,200	39,879	21.30%	44,600	12,307	27.59%	115,027	
Drug Seizures	18,500	0	0.00%	1,500	0	0.00%	17,000	
Community Development Block Grant	150,000	50,008	33.34%	409,639	224,347	54.77%	(85,299)	
CDBG Flood Recovery Small Business	326,480	178,635	54.72%	326,480	178,635	54.72%	0	
CDBG Emergency Assistance Program	2,179,268	65,647	3.01%	1,950,159	0	0.00%	163,462	
CDBG Housing Rehabilitation	0	27,758	--	0	17,489	--	(10,269)	
TOTAL SPECIAL REVENUE FUNDS	20,483,299	7,922,369	38.68%		19,975,372	8,059,448	40.35%	645,006

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2011 Percent of Year Complete	50.00%	2011 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2011 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget
BUILDING PROJECTS FUND		1,083,561	78,622	7.26%	1,015,205	75,667	7.45%	65,401
DEBT SERVICE FUND		2,445,800	371,631	15.19%	2,445,800	1,222,465	49.98%	850,834
HEALTH CARE CENTER FUND		10,166,185	4,885,567	48.06%	9,802,793	4,695,695	47.90%	173,520
Highway		9,635,336	3,624,450	37.62%	8,985,336	4,400,580	48.98%	1,426,130
Insurance		77,588	54,439	70.16%	121,559	31,206	25.67%	(67,204)
Workers Compensation		273,859	219,193	80.04%	246,148	130,818	53.15%	(60,664)
TOTAL INTERNAL SERVICE FUNDS		9,986,783	3,898,082	39.03%	9,353,043	4,562,603	48.78%	1,298,262
Dog License		27,207	24,959	91.74%	31,367	21,038	67.07%	(8,082)
TOTAL TRUST & AGENCY FUNDS		27,207	24,959	91.74%	31,367	21,038	67.07%	(8,082)
TOTAL COUNTY		81,395,663	33,415,468	41.05%	75,888,116	33,594,379	44.27%	5,686,458

SAUK COUNTY FUND BALANCES	2011		
	December 31, 2010	Net Income/Adj	June 30, 2011
GENERAL FUND			
Reserved for Inventories	46,782		46,782
Reserved for Prepaid Items	191,697		191,697
Reserved for Long-Term Receivable (Delinquent Taxes)	2,576,054		2,576,054
Reserved for LT Receivable (Loan to Tri-County Airport)	10,791	-674	10,117
Reserved for Encumbrances	10,297	-10,297	0
*Unreserved, Designated for Working Capital	11,665,768	-120,289	11,545,479
Unreserved, Designated for Carryforward Funds	1,765,080		1,765,080
Unreserved, Desig for Subsqt Yr Budgeted Fund Bal Use	2,344,390		2,344,390
*Unreserved, Undesignated	5,635,636	-1,145,515	4,490,121
TOTAL GENERAL FUND BALANCE	24,246,494	-1,276,775	22,969,719
* County Reserves (working capital and undesignated)	17,301,404	-1,265,804	16,035,600
OTHER FUNDS			
Aging & Disability Resource Center	134,057	371,070	505,127
Human Services	2,005,512	-377,237	1,628,275
Jail Assessment	4,163	-12,482	-8,319
Land Records	663,347	84,876	748,223
Landfill Remediation	5,387,135	-27,573	5,359,563
Drug Seizures	97,254	0	97,254
Community Development Block Grant	299,485	174,340	473,825
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	1,113,310	-65,647	1,047,663
CDBG Housing Rehabilitation	0	-10,269	-10,269
Building Projects	133,870	-2,955	130,915
Debt Service	34,534	850,834	885,368
Health Care Center	3,526,727	-189,872	3,336,855
Highway	9,114,991	776,130	9,891,121
Insurance	481,918	-23,233	458,685
Workers Compensation	755,976	-88,375	667,601
Dog Licence	-5,401	-3,922	-9,323
TOTAL ALL FUNDS' BALANCES	47,993,429	178,911	48,172,340

CURRENT DEBT PRINCIPAL BALANCE	
Communications Notes	1,275,000
Law Enforcement Center Bonds	1,490,000
2004 Law Enforcement Refunding Bonds	6,250,000
2005 Law Enforcement Refunding Bonds	9,775,000
2007 Health Care Center Notes	3,875,000
2009 HCC Refunding Bonds	4,855,000
2010 HCC Refunding Bonds	4,925,000
Principal Payments are Due October 1	32,445,000