



Accounting Department

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To: Sauk County Board of Supervisors
 Date: November 3, 2011
 About: September 2011 3rd Quarter Financial Report – 75.00% of Year

Attached are some highlights related to the September 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. Other grants not yet received include: flood aid (\$1,950,000), state transportation aids (\$344,000), 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). If these grants were received, 83% of this revenue category would be collected. Intergovernmental charges primarily includes amounts charged between Sauk County departments and inmate housing revenue received from primarily the State. A major interdepartmental charge is for MIS purchases of \$1.6 million, of which 44% is complete through September. Lower MIS interdepartmental revenues have equal reductions in expenses in other departments. Inmate housing revenues, budgeted at \$939,145, have been collected at 39% through September.

Overall, 66.56% of annual revenues have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	2011 Annual Budget	Actual through September 2011	Favorable / (Unfavorable)	% of Budget
Grants & Aids	17,443,287	10,186,932	(7,256,355)	58.40%
User Fees	8,850,197	6,437,209	(2,412,988)	72.74%
Intergovernmental Charges	7,677,312	4,818,290	(2,859,022)	62.76%
Sales Tax	6,636,281	4,945,237	(1,691,044)	74.52%
Other Taxes	782,670	1,083,956	301,286	138.49%
Fines, Forfeitures & Penalties	694,500	434,955	(259,545)	62.63%
Miscellaneous	486,038	346,115	(139,923)	71.21%
Licenses & Permits	368,707	202,144	(166,564)	54.82%
Interest	198,244	193,987	(4,257)	97.85%
Rent	149,896	173,269	23,373	115.59%
Donations	136,500	81,838	(54,662)	59.95%
Total	43,423,632	28,903,930	(14,519,702)	66.56%

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of October 31, 2011 follow. This means uncollected delinquent taxes due to Sauk County equal \$4,600,032. Of this total, about 25% (or \$1,138,633) was originally levied to fund County operations. The remaining 75% was originally levied by schools and other local governments.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of October 31, 2011	Percent of County-Wide Levy Collected
2010	2011	\$4.42	28,531,297	122,553,732	2,753,891	97.75%
2009	2010	\$4.34	28,659,120	115,574,314	1,251,160	98.92%
2008	2009	\$4.18	27,714,671	111,860,501	543,781	99.51%
2007	2008	\$4.06	25,805,357	102,211,966	45,856	99.96%
2006	2007	\$4.13	24,802,350	97,232,872	5,083	99.99%
2005	2006	\$4.39	23,884,930	94,527,243	261	100.00%
					4,600,032	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of September only contain sales made through August. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County 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	735,164.71	47.05%	50.86%
September	July	817,720.27	759,561.91	788,854.53	872,504.39	930,470.23	891,757.28	58.79%	64.30%
October	August	701,932.01	802,476.13	849,137.52	671,478.67	742,700.59	678,283.24	69.53%	74.52%
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	4,945,236.83		

*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, 62.77% of annual expenditures have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Supplies & Services	29,618,659	17,138,149	12,480,510	57.86%
Wages & Salaries	27,462,123	19,429,299	8,032,824	70.75%
Labor Benefits	12,511,049	8,822,811	3,688,238	70.52%
Capital Outlay	4,879,486	1,352,955	3,526,531	27.73%
Total	74,471,317	46,743,214	27,728,103	62.77%

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 September 30, 2011	2008 Total for Year	2009 Total for Year	2010 Total for Year	2011 Annual Budget	Actual through September 2011	Avg 2007-2010	2011 % of Budget
Interest Collected on Delinquent Taxes	769,263	881,581	1,258,415	600,000	949,000	73%	158%
P&Z Land Use Permits	76,082	79,530	71,544	80,000	36,894	71%	46%
P&Z Sanitary Permits	89,485	99,475	61,010	90,000	42,920	69%	48%
Real Estate Transfer Tax	283,325	210,575	187,555	175,000	129,006	73%	74%
Register of Deeds Filing Fees	260,279	287,829	319,220	306,000	268,315	74%	88%
Interest Earned on Investments	1,015,843	375,862	248,105	150,000	160,434	75%	107%

Cash balances remain strong and steady, and the Treasurer is maintaining ample reserves for the County. Discretionary cash and investments total approximately \$35,237,000, or about 6 months of expenditures.

In Conclusion

Sauk County implemented 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 was effective with paycheck dated 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. The savings to the County's budget from the retirement change will temper reduced State funding in a variety of areas. Some grant funds from the State are being cut by 10% with the biennium starting July 1, 2011. Most adjustments to grant funds are beginning in 2012, and the proposed budget incorporates all know or likely changes.

The impacts of increasing fuel costs will affect multiple department budgets, likely forcing reductions in service. The Law Enforcement Committee continues to monitor 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.

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 September 30, 2011
 Percent of Year Complete

75.00%	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)	(\$456,420)	(\$152,140)	75.00%	\$12,481,495	\$9,361,121	(\$3,120,374)	75.00%	\$3,719,001	\$2,789,251	(\$929,750)	75.00%	\$11,419,846	\$8,564,884	(\$2,854,962)	75.00%
Other Taxes	782,670	1,083,956	301,286	138.49% A	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	6,636,281	4,945,237	(1,691,044)	74.52% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,004,775	312,872	(691,903)	31.14% B	2,574,013	489,911	(2,084,102)	19.03% G	1,565,698	1,128,050	(437,648)	72.05%	10,810,036	8,036,531	(2,773,505)	74.34%
Licenses & Permits	14,860	11,753	(3,107)	79.09%	180	120	(60)	66.67%	0	0	0	--	95,567	63,817	(31,750)	66.78%
Fines, Forfeitures & Penalties	1,500	3,692	2,192	246.12%	564,000	358,799	(205,201)	63.62%	0	0	0	--	124,000	68,464	(55,536)	55.21% J
User Fees	660,700	576,359	(84,341)	87.23%	1,145,575	733,078	(412,497)	63.99%	128,600	127,242	(1,358)	98.94%	6,776,864	4,861,676	(1,915,188)	71.74%
Intergovernmental Charges	2,505,447	1,313,368	(1,192,079)	52.42% C	1,374,169	695,843	(678,326)	50.64% H	3,580,637	2,755,816	(824,821)	76.96%	217,059	42,835	(174,224)	19.73% K
Donations	0	0	0	--	0	0	0	--	0	0	0	--	136,500	69,548	(66,952)	50.95% L
Interest	151,682	161,591	9,909	106.53% D	1,500	0	(1,500)	0.00%	36,000	20,705	(15,295)	57.51%	50	10	(40)	20.98%
Rent	149,896	173,269	23,373	115.59% E	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	8,420	42,279	33,859	502.12% F	53,500	43,251	(10,249)	80.84%	0	1,878	1,878	--	5,284	3,962	(1,322)	74.99%
Transfers from Other Funds	550,000	775,797	225,797	141.05%	0	0	0	--	0	0	0	--	545,359	409,019	(136,340)	75.00%
Total Revenues	11,857,671	8,943,752	(2,913,919)	75.43%	18,194,432	11,682,123	(6,512,309)	64.21%	9,029,936	6,822,943	(2,206,993)	75.56%	30,130,565	22,120,747	(8,009,818)	73.42%
Expenses / Expenditures																
Wages & Salaries	2,758,026	1,929,520	828,506	69.96%	8,967,922	6,543,110	2,424,812	72.96%	2,842,037	1,930,711	911,326	67.93%	11,819,720	8,377,050	3,442,670	70.87%
Labor Benefits	991,446	680,712	310,734	68.66%	4,288,180	3,167,782	1,120,398	73.87%	1,284,353	811,817	472,536	63.21%	5,526,965	3,925,096	1,601,869	71.02%
Supplies & Services	3,659,267	2,029,574	1,629,693	55.46% C	5,656,167	2,224,409	3,431,778	39.33% G	5,101,395	2,903,457	2,197,938	56.91% I	12,407,651	8,103,657	4,304,194	65.31% K
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	412,095	133,264	75.56%
Capital Outlay	2,270,941	552,335	1,718,606	24.32%	217,500	128,170	89,330	58.93%	650,000	355,322	294,678	54.66%	200,752	103,101	97,651	51.36%
Transfers to Other Funds	2,911,707	2,611,959	299,748	89.71%	145,000	108,750	36,250	75.00%	0	0	0	--	550,000	303,869	246,131	55.25%
Total Expenditures	12,591,387	7,804,101	4,787,286	61.98%	19,274,789	12,172,220	7,102,569	63.15%	9,877,785	6,001,307	3,876,478	60.76%	31,050,647	21,224,868	9,825,779	68.36%
Functional Expenditures as % of Total	15.47%	15.38%			23.68%	23.99%			12.14%	11.83%			38.15%	41.83%		
Net Increase/(Decrease) in Fund Balances	(\$733,716)	\$1,139,652	\$1,873,368		(\$1,080,357)	(\$490,097)	\$590,260		(\$847,849)	\$821,636	\$1,669,485		(\$920,082)	\$895,879	\$1,815,961	

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 September report is through August sales (69.53% 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; election processing fees collected late in year
- D Interest on investments exceeds a conservative budget
- E Rent charged to VARC began during 2011 and not included in budget
- F Unanticipated Focus on Energy grant of \$12,500; insurance proceeds reimbursing loss of \$8,500; sale of property \$10,500
- G Anticipated flood assistance grants (with equal offsetting expense) of \$1,950,000 are not yet received
- H Inmate housing rental lags budget by \$612,000
- I Expenses for road construction projects are higher in late summer/early fall as projects are being completed
- J Collection of fines on intoxicated drivers lags budget.
- K Public Health Preparedness Consortia funds (\$131,000) not received with delayed purchase of computer system
- L ADRC Nutrition program donations lag budget by \$44,000

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

75.00%	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	\$952,136	(\$317,379)	75.00%			\$0	--	\$250,000	\$187,500	(\$62,500)	75.00%	\$28,531,297	\$21,398,473	(\$7,132,824)	75.00%
Other Taxes	0	0	0	--			0	--			0	--	782,670	1,083,956	301,286	138.49%
Sales Tax	0	0	0	--			0	--			0	--	6,636,281	4,945,237	(1,691,044)	74.52%
Grants & Aids	793,108	219,568	(573,540)	27.68% M	695,657	0	(695,657)	0.00% Q			0	--	17,443,287	10,186,932	(7,256,355)	58.40%
Licenses & Permits	258,100	126,454	(131,646)	48.99% N			0	--			0	--	368,707	202,144	(166,564)	54.82%
Fines, Forfeitures & Penalties	5,000	4,000	(1,000)	79.99%			0	--			0	--	694,500	434,955	(259,545)	62.63%
User Fees	138,458	138,854	396	100.29% O			0	--			0	--	8,850,197	6,437,209	(2,412,988)	72.74%
Intergovernmental Charges	0	10,428	10,428	--			0	--			0	--	7,677,312	4,818,290	(2,859,022)	62.76%
Donations	0	12,289	12,289	--			0	--			0	--	136,500	81,838	(54,662)	59.95%
Interest	5,012	9,410	4,398	187.75%			0	--	4,000	2,270	(1,730)	56.75%	198,244	193,987	(4,257)	97.85%
Rent	0	0	0	--			0	--			0	--	149,896	173,269	23,373	115.59%
Miscellaneous	418,834	254,745	(164,089)	60.82%			0	--			0	--	486,038	346,115	(139,923)	71.21%
Transfers from Other Funds	326,480	193,285	(133,195)	59.20%	319,548	195,912	(123,636)	61.31%	2,191,800	1,643,850	(547,950)	75.00%	3,933,187	3,217,864	(715,323)	81.81%
Total Revenues	3,214,507	1,921,169	(1,293,338)	59.77%	1,015,205	195,912	(819,293)	19.30%	2,445,800	1,833,620	(612,180)	74.97%	75,888,116	53,520,266	(22,367,850)	70.53%
Expenses / Expenditures																
Wages & Salaries	1,074,418	648,909	425,509	60.40% P			0	--			0	--	27,462,123	19,429,299	8,032,824	70.75%
Labor Benefits	420,105	237,405	182,700	56.51% P			0	--			0	--	12,511,049	8,822,811	3,688,238	70.52%
Supplies & Services	2,793,959	1,877,052	916,907	67.18%			0	--			0	--	29,618,659	17,138,149	12,480,510	57.86%
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	783,727	502,432	60.94%
Capital Outlay	456,732	14,761	441,972	3.23%	1,083,561	199,266	884,295	18.39%			0	--	4,879,486	1,352,955	3,526,531	27.73%
Transfers to Other Funds	326,480	193,285	133,195	59.20%			0	--			0	--	3,933,187	3,217,864	715,323	81.81%
Total Expenditures	5,071,694	2,971,411	2,100,283	58.59%	1,083,561	199,266	884,295	18.39%	2,445,800	371,631	2,074,169	15.19%	81,395,663	50,744,804	30,650,859	62.34%
Functional Expenditures as % of Total	6.23%	5.86%			1.33%	0.39%			3.00%	0.73%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$1,857,187)	(\$1,050,242)	\$806,945		(\$68,356)	(\$3,354)	\$65,002		\$0	\$1,461,989	\$1,461,989		(\$5,507,547)	\$2,775,462	\$8,283,009	

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

- M Land Conservation grants received late in the year after funds have been spent
- N Planning & Zoning land use and sanitary permits lag budget
- O Parks entrance and camping fees outpacing budget
- P Conservation, Planning & Zoning positions held vacant
- Q Economic Development Authority grant for fiber optics extension reimbursed only after County match expended

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2011

Percent of Year Complete

75.00%

2011 Expense

Budget

Excluding Addition

Year-to-Date

% of

2011 Revenue

Budget Excluding

Carryforwards,

Year-to-Date

% of

Department Net

Favorable /

(Unfavorable)

to Budget

Department / Account Title	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget
General Fund Property Tax	0	0	--	-5,191,961	-3,893,971	75.00%	1,297,990
Miscellaneous Sales Tax	0	0	--	150	113	75.16%	(37)
County Sales Tax	0	0	--	6,636,281	4,945,237	74.52%	(1,691,044)
Shared Revenue	0	0	--	856,775	128,516	15.00%	(728,259)
Computer Aid	0	0	--	78,000	77,662	99.57%	(338)
Indirect Cost Reimbursement	0	0	--	109,065	81,799	75.00%	(27,266)
Arts & Humanities Grants	0	0	--	10,000	10,000	100.00%	0
Interest on Loan Payments	0	0	--	182	183	100.52%	1
Rent of County Buildings	0	0	--	36,296	49,456	136.26%	13,160
Sale of County-Owned Property	0	0	--	0	1,579	--	1,579
Miscellaneous Revenues	0	0	--	200	796	397.84%	596
Transfer from Human Services	0	0	--	0	471,928	--	471,928
Transfer from Health Care Center	0	0	--	550,000	303,869	55.25%	(246,131)
Miscellaneous Expenses	2,276	13,926	611.88%	0	0	--	(11,650)
Charitable/Penal Fines, Misc	2,269	2,269	99.99%	0	0	--	0
Contingency Fund	350,000	0	0.00%	0	0	--	350,000
Baraboo-Dells Airport	4,100	4,100	100.00%	0	0	--	0
Reedsburg Airport	4,100	4,100	100.00%	0	0	--	0
Sauk-Prairie Airport	4,100	4,100	100.00%	0	0	--	0
Tri-County Airport	15,844	15,844	100.00%	0	0	--	0
Wisconsin River Rail Transit	26,520	24,923	93.98%	0	0	--	1,597
Pink Lady Transit Commission	585	585	100.00%	0	0	--	0
Sauk County Libraries	911,756	910,557	99.87%	0	0	--	1,199
Arts & Humanities	83,988	72,464	86.28%	0	0	--	11,524
UW-Baraboo / Sauk County	80,000	80,000	100.00%	0	0	--	0
Sauk County Development Corp	67,528	67,528	100.00%	0	0	--	0
Transfer to Capital Projects	319,548	195,912	61.31%	0	0	--	123,636
Transfer to Debt Service Fund	2,046,800	1,535,100	75.00%	0	0	--	511,700
Transfer to Health Care Center (for debt service)	545,359	409,019	75.00%	0	0	0.00%	136,340

TOTAL GENERAL FUND NON-DEPARTMENTAL

	4,464,773	3,340,428	74.82%	3,084,988	2,177,167	70.57%	216,524
County Board	141,396	94,590	66.90%	141,396	106,047	75.00%	11,457
Clerk of Courts	1,240,300	863,865	69.65%	1,240,300	949,432	76.55%	85,567
Board of Adjustment	79,491	45,999	57.87%	79,491	59,618	75.00%	13,620
Circuit Courts	631,454	428,775	67.90%	631,454	517,443	81.94%	88,668
Court Commissioner	231,619	154,701	66.79%	229,292	170,729	74.46%	18,355
Register in Probate	161,500	100,350	62.14%	161,500	104,923	64.97%	4,573
Accounting	559,744	414,494	74.05%	491,741	371,441	75.54%	24,950
County Clerk / Elections	336,888	269,855	80.10%	333,488	199,621	59.86%	(66,834)
Personnel	436,976	273,002	62.48%	396,854	301,060	75.86%	68,180
Treasurer	784,962	503,898	64.19%	564,962	1,036,118	183.40%	752,219
Register of Deeds	212,310	148,730	70.05%	212,310	202,622	95.44%	53,893
District Attorney / Victim Witness	497,589	297,112	59.71%	490,089	367,388	74.96%	77,775
Corporation Counsel	581,180	401,721	69.12%	581,180	430,826	74.13%	29,105
Surveyor	81,824	38,377	46.90%	81,824	61,368	75.00%	22,991
Building Services	3,150,519	1,548,021	49.14%	2,549,142	2,000,525	78.48%	1,053,881
Sheriff	13,238,029	9,544,297	72.10%	13,030,393	9,267,591	71.12%	(69,070)
Coroner	135,518	107,015	78.97%	135,518	101,639	75.00%	(5,376)
Emergency Management	179,227	125,032	69.76%	179,227	123,475	68.89%	(1,557)
Administrative Coordinator	228,703	118,641	51.88%	168,703	126,527	75.00%	67,886
Management Information Systems	2,898,342	1,404,003	48.44%	2,658,376	1,502,997	56.54%	338,960
Public Health	873,675	539,045	61.70%	844,224	535,290	63.41%	25,695
Home Nursing	876,457	486,296	55.48%	852,411	374,554	43.94%	(87,696)
WIC	351,976	226,280	64.29%	307,783	239,378	77.77%	57,291
Environmental Health	352,035	205,717	58.44%	337,345	204,351	60.58%	13,324
Child Support	869,926	608,498	69.95%	869,926	534,690	61.46%	(73,808)
Veterans Service	233,964	150,209	64.20%	211,722	161,667	76.36%	33,699
Parks	709,809	297,514	41.91%	320,033	255,632	79.88%	347,894
Planning & Zoning	1,283,488	332,631	25.92%	842,733	418,768	49.69%	526,893
Land Conservation	1,035,564	610,504	58.95%	915,553	456,927	49.91%	(33,566)
UW Extension	343,590	261,960	76.24%	320,578	246,432	76.87%	7,485

TOTAL GENERAL FUND

	37,202,828	23,941,558	64.35%	33,264,536	23,606,245	70.97%	3,602,979
Aging & Disability Resource Center	1,632,187	1,161,476	71.16%	1,624,139	1,228,753	75.66%	75,325
Human Services	15,529,035	11,121,451	71.62%	15,248,855	11,615,612	76.17%	774,341
Jail Fund	145,000	108,750	75.00%	145,000	79,503	54.83%	(29,247)
Land Records Modernization	315,629	133,938	42.44%	225,000	199,672	88.74%	156,363
Landfill Remediation	187,200	70,045	37.42%	44,600	25,540	57.27%	98,095
Drug Seizures	18,500	0	0.00%	1,500	0	0.00%	17,000
Community Development Block Grant	150,000	51,654	34.44%	409,639	259,579	63.37%	(51,714)
CDBG Flood Recovery Small Business	326,480	193,285	59.20%	326,480	193,285	59.20%	0
CDBG Emergency Assistance Program	2,179,268	111,295	5.11%	1,950,159	0	0.00%	117,814
CDBG Housing Rehabilitation	0	47,317	--	0	30,927	--	(16,390)

TOTAL SPECIAL REVENUE FUNDS

	20,483,299	12,999,211	63.46%	19,975,372	13,632,871	68.25%	1,141,587
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SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2011

Department / Account Title	2011 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2011 Revenue			Department Net Favorable / (Unfavorable) to Budget
				Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	
BUILDING PROJECTS FUND	1,083,561	199,266	18.39%	1,015,205	195,912	19.30%	65,002
DEBT SERVICE FUND	2,445,800	371,631	15.19%	2,445,800	1,833,620	74.97%	1,461,989
HEALTH CARE CENTER FUND	10,166,185	7,034,769	69.20%	9,802,793	7,205,364	73.50%	533,987
Highway	9,635,336	5,877,609	61.00%	8,985,336	6,797,402	75.65%	1,569,793
Insurance	77,588	62,939	81.12%	121,559	31,228	25.69%	(75,682)
Workers Compensation	273,859	232,765	84.99%	246,148	196,534	79.84%	(8,520)
TOTAL INTERNAL SERVICE FUNDS	9,986,783	6,173,312	61.81%	9,353,043	7,025,164	75.11%	1,485,591
Dog License	27,207	25,056	92.10%	31,367	21,090	67.24%	(8,127)
TOTAL TRUST & AGENCY FUNDS	27,207	25,056	92.10%	31,367	21,090	67.24%	(8,127)
TOTAL COUNTY	81,395,663	50,744,804	62.34%	75,888,116	53,520,266	70.53%	8,283,009

SAUK COUNTY FUND BALANCES

	2011		
	December 31, 2010	Net Income/Adj	September 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	-1,349	9,442
Reserved for Alice in Dairyland Trust	8,949	-992	7,957
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 Subsqnt Yr Budgeted Fund Bal Use	2,344,390		2,344,390
*Unreserved, Undesignated	5,626,687	-202,386	5,424,300
TOTAL GENERAL FUND BALANCE	24,246,494	-335,313	23,911,182
* County Reserves (working capital and undesignated)	17,292,455	-322,675	16,969,779
OTHER FUNDS			
Aging & Disability Resource Center	134,057	67,277	201,334
Human Services	2,005,512	494,161	2,499,673
Jail Assessment	4,163	-29,247	-25,084
Land Records	663,347	65,734	729,081
Landfill Remediation	5,387,135	-44,505	5,342,630
Drug Seizures	97,254	0	97,254
CDBG Revolving Loan Fund	299,485	207,925	507,410
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	1,113,310	-111,295	1,002,015
CDBG Housing Rehabilitation	0	-16,390	-16,390
Building Projects	133,870	-3,354	130,515
Debt Service	34,534	1,461,989	1,496,523
Health Care Center	3,526,727	170,595	3,697,322
Highway	9,114,991	919,793	10,034,784
Insurance	481,918	-31,711	450,207
Workers Compensation	755,976	-36,231	719,746
Dog Licence	-5,401	-3,967	-9,368
TOTAL ALL FUNDS' BALANCES	47,993,429	2,775,462	50,768,891

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