



# Accounting Department

Kerry P. Beghin, CPA  
 Controller  
 505 Broadway, Baraboo, WI 53913

PHONE: 608/355-3237  
 FAX: 608/355-3522  
 E-Mail: [kbeghin@co.sauk.wi.us](mailto:kbeghin@co.sauk.wi.us)

To: Sauk County Board of Supervisors  
 Date: May 02, 2012  
 About: March 2012 1st Quarter Financial Report – 25.00% of Year

Attached are some highlights related to the March 2012 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. The County incurs the expenses, submits the paperwork to primarily the State, and the reimbursement comes later. For this reason, many grant dollars received in January and February are for prior year services, and are allocated back to 2011. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2011 makes the first quarter revenues look alarmingly low. Fines, forfeitures and penalties are typically highest in the summer months, as are licenses and permits.

Overall, 19.11% of annual revenues have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12<sup>th</sup> 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	2012 Annual Budget	Actual through March 2012	Favorable / (Unfavorable)	% of Budget
Grants & Aids	17,479,391	2,457,405	(15,021,986)	14.06%
User Fees	8,837,426	2,242,086	(6,595,340)	25.37%
Sales Tax	6,852,601	884,798	(5,967,803)	12.91%
Intergovernmental Charges	6,111,705	1,754,918	(4,356,787)	28.71%
Other Taxes	772,650	266,774	(505,876)	34.53%
Fines, Forfeitures & Penalties	689,500	147,212	(542,288)	21.35%
Licenses & Permits	291,365	43,205	(248,160)	14.83%
Rent	218,114	58,156	(159,958)	26.66%
Interest	138,320	37,283	(101,037)	26.95%
Donations	132,500	7,985	(124,515)	6.03%
Miscellaneous	131,415	59,503	(71,912)	45.28%
Total	41,654,987	7,959,324	(33,695,663)	19.11%

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 April 30, 2012 follow. This means uncollected delinquent taxes due to Sauk County equal \$37,800,147. Of this total, about 25% (or \$9,283,000) was originally levied to fund County operations. The remaining 75% was originally levied by schools and other local governments. The second installment of the 2011 levy, collected 2012, is not due until July 31, 2012.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of April 30, 2012	Percent of County-Wide Levy Collected
2011	2012	\$4.54	28,531,297	121,315,933	34,916,995	71.22%
2010	2011	\$4.42	28,531,297	122,553,732	1,799,709	98.53%
2009	2010	\$4.34	28,659,120	115,574,314	885,645	99.23%
2008	2009	\$4.18	27,714,671	111,860,501	180,771	99.84%
2007	2008	\$4.06	25,805,357	102,211,966	13,709	99.99%
2006	2007	\$4.13	24,802,350	97,232,872	3,180	100.00%
2005	2006	\$4.39	23,884,930	94,527,243	138	100.00%
					37,800,147	
<i>Uncollected Taxes as of April 30, 2011</i>					39,622,689	

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 March only contain sales made through February. 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 2012 by 3.26%, up to \$6,852,601. Adjusting the budget for historical seasonal receipts, 2012 sales tax collections are slightly behind budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2007	2008	2009	2010	2011	2012	Avg 2006-2011 Cumulative % of Year	Actual 2012 Cumulative % of Budget
March	January	427,012.08	497,959.79	466,080.10	503,592.58	466,343.03	435,158.73	6.65%	6.35%
April	February	467,086.40	440,630.56	451,861.42	525,719.94	479,794.31	449,639.66	13.68%	12.91%
May	March	578,124.33	589,428.08	543,909.32	497,682.15	500,584.18		21.22%	
June	April	559,399.19	508,989.20	542,094.79	556,632.03	628,589.56		29.06%	
July	May	542,694.08	614,333.50	614,770.21	590,376.04	564,720.52		37.23%	
August	June	744,360.29	790,042.91	612,591.97	661,728.04	735,164.71		47.30%	
September	July	759,561.91	788,854.53	872,504.39	930,470.23	891,757.28		59.33%	
October	August	802,476.13	849,137.52	671,478.67	742,700.59	678,283.24		69.60%	
November	September	647,566.21	598,392.51	529,000.33	608,400.34	604,863.86		78.59%	
December	October	430,266.88	474,902.16	496,002.65	515,568.39	557,606.98		85.76%	
January	November	469,094.72	556,097.80	444,099.69	472,358.91	425,286.44		92.43%	
February	December	547,846.13	474,704.21	412,033.15	537,727.39	607,925.15		100.00%	
Sales Tax Collected		6,975,488.35	7,183,472.77	6,656,426.69	7,142,956.63	7,140,919.26	884,798.39		

**Expenditures**

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, and it is generally reasonable to assume 1/12<sup>th</sup> 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, 20.93% of annual expenditures have been recognized through March. 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 Highway, Sheriff's Department, Human Services, and General payrolls happen to have fallen such that there are four months of health insurance charges posted through March, or about an additional \$414,000.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Supplies & Services	29,940,414	5,472,996	24,467,418	18.28%
Wages & Salaries	27,005,303	6,274,760	20,730,543	23.24%
Labor Benefits	11,234,366	2,879,620	8,354,746	25.63%
Capital Outlay	3,085,870	287,820	2,798,050	9.33%
Total	71,265,953	14,915,196	56,350,757	20.93%

**Current Sauk County 2012 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.

<b>Selected Line Items as of March 31, 2012</b>	<b>2009 Total for Year</b>	<b>2010 Total for Year</b>	<b>2011 Total for Year</b>	<b>2012 Annual Budget</b>	<b>Actual through March 2012</b>	<b>Avg 2008- 2011</b>	<b>2012 % of Budget</b>
Interest Collected on Delinquent Taxes	881,581	1,250,138	1,270,132	600,000	237,525	20%	40%
Land Use Permits	79,530	71,544	51,508	60,000	8,670	9%	14%
Sanitary Permits	99,475	61,010	54,920	60,000	4,850	7%	8%
Real Estate Transfer Tax	210,575	187,555	176,126	165,000	29,205	20%	18%
Register of Deeds Filing Fees	287,829	319,220	371,726	315,000	81,376	24%	26%
Interest Earned on Investments	375,862	248,078	171,874	100,000	28,057	24%	28%

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

**In Conclusion**

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. Even with 2012 budget development complete, 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 March 31, 2012**  
Percent of Year Complete

25.00%	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	(\$933,275)	(\$233,319)	(\$699,956)	25.00%	\$13,230,604	\$3,307,651	(\$9,922,953)	25.00%	\$3,840,237	\$960,059	(\$2,880,178)	25.00%	\$11,055,771	\$2,763,943	(\$8,291,828)	25.00%
Other Taxes	772,650	266,774	(505,876)	34.53%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	6,852,601	884,798	(5,967,803)	12.91% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	864,578	97,689	(766,889)	11.30%	2,516,295	828,722	(1,687,573)	32.93%	1,441,021	358,749	(1,082,272)	24.90%	10,696,984	1,108,334	(9,588,650)	10.36%
Licenses & Permits	14,700	1,837	(12,863)	12.50%	100	60	(40)	60.00%	0	0	0	--	71,465	13,713	(57,752)	19.19%
Fines, Forfeitures & Penalties	2,000	635	(1,365)	31.73%	564,000	121,024	(442,976)	21.46%	0	0	0	--	118,500	25,253	(93,247)	21.31%
User Fees	604,600	151,156	(453,444)	25.00%	1,049,650	207,086	(842,564)	19.73%	163,358	96,777	(66,581)	59.24% A	6,879,010	1,748,449	(5,130,561)	25.42%
Intergovernmental Charges	1,859,537	288,077	(1,571,460)	15.49%	534,800	198,192	(336,608)	37.06%	3,646,090	1,243,364	(2,402,726)	34.10%	56,410	25,285	(31,125)	44.82%
Donations	0	0	0	--	0	0	0	--	0	0	0	--	132,500	6,565	(125,935)	4.95% B
Interest	101,659	28,152	(73,507)	27.69%	1,500	0	(1,500)	0.00%	18,000	3,792	(14,208)	21.07%	210	1	(209)	0.57%
Rent	218,114	58,156	(159,958)	26.66%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	8,720	2,365	(6,355)	27.12%	64,000	28,631	(35,369)	44.74%	0	0	0	--	1,600	935	(665)	58.43%
Transfers from Other Funds	600,000	0	(600,000)	0.00%	0	0	0	--	0	0	0	--	512,414	128,104	(384,310)	25.00%
<b>Total Revenues</b>	<b>10,965,884</b>	<b>1,546,319</b>	<b>(9,419,565)</b>	<b>14.10%</b>	<b>17,960,949</b>	<b>4,691,365</b>	<b>(13,269,584)</b>	<b>26.12%</b>	<b>9,108,706</b>	<b>2,662,741</b>	<b>(6,445,965)</b>	<b>29.23%</b>	<b>29,524,864</b>	<b>5,820,581</b>	<b>(23,704,283)</b>	<b>19.71%</b>
Expenses / Expenditures																
Wages & Salaries	2,717,941	669,490	2,048,451	24.63%	8,870,480	2,049,304	6,821,176	23.10%	2,779,223	700,682	2,078,541	25.21%	11,721,126	2,651,595	9,069,531	22.62%
Labor Benefits	858,409	246,434	611,975	28.71%	3,962,734	1,098,183	2,864,551	27.71%	1,153,005	178,193	974,812	15.45%	4,947,105	1,270,751	3,676,354	25.69%
Supplies & Services	3,103,727	609,513	2,494,214	19.64%	5,860,590	775,577	5,085,013	13.23%	5,385,653	1,141,822	4,243,831	21.20%	12,234,261	1,681,442	10,552,819	13.74%
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	--	512,413	128,757	383,656	25.13%
Capital Outlay	857,862	96,155	761,707	11.21%	309,000	191,583	117,417	62.00%	650,000	0	650,000	0.00%	42,700	0	42,700	0.00%
Transfers to Other Funds	2,560,313	640,078	1,920,235	25.00%	145,000	36,250	108,750	25.00%	0	0	0	--	600,000	0	600,000	0.00%
<b>Total Expenditures</b>	<b>10,098,252</b>	<b>2,261,670</b>	<b>7,836,582</b>	<b>22.40%</b>	<b>19,147,804</b>	<b>4,150,897</b>	<b>14,996,907</b>	<b>21.68%</b>	<b>9,967,881</b>	<b>2,020,698</b>	<b>7,947,183</b>	<b>20.27%</b>	<b>30,057,605</b>	<b>5,732,545</b>	<b>24,325,060</b>	<b>19.07%</b>
Functional Expenditures as % of Total	13.02%	14.38%			24.69%	26.39%			12.85%	12.85%			38.75%	36.45%		
Net Increase/(Decrease) in Fund Balances	\$867,632	(\$715,350)	(\$1,582,982)		(\$1,186,855)	\$540,468	\$1,727,323		(\$859,175)	\$642,044	\$1,501,219		(\$532,741)	\$88,037	\$620,778	

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 March report is through February sales (13.68% as seasonally adjusted).

A Highway sales of materials higher than average

B ADRC donations lag budget, some are received quarterly (April receipt to the Treasurer)

**Sauk County Financial Report  
as of March 31, 2012**  
Percent of Year Complete

25.00%	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	\$1,087,960	\$271,990	(\$815,970)	25.00%			\$0	--	\$250,000	\$62,500	(\$187,500)	25.00%	\$28,531,297	\$7,132,824	(\$21,398,473)	25.00%
Other Taxes	0	0	0	--			0	--			0	--	772,650	266,774	(505,876)	34.53%
Sales Tax	0	0	0	--			0	--			0	--	6,852,601	884,798	(5,967,803)	12.91%
Grants & Aids	1,323,656	63,911	(1,259,745)	4.83% C	636,857	0	(636,857)	0.00% F			0	--	17,479,391	2,457,405	(15,021,986)	14.06%
Licenses & Permits	205,100	27,595	(177,505)	13.45%			0	--			0	--	291,365	43,205	(248,160)	14.83%
Fines, Forfeitures & Penalties	5,000	301	(4,699)	6.02%			0	--			0	--	689,500	147,212	(542,288)	21.35%
User Fees	140,808	38,619	(102,189)	27.43%			0	--			0	--	8,837,426	2,242,086	(6,595,340)	25.37%
Intergovernmental Charges	14,868	0	(14,868)	0.00% D			0	--			0	--	6,111,705	1,754,918	(4,356,787)	28.71%
Donations	0	1,420	1,420	--			0	--			0	--	132,500	7,985	(124,515)	6.03%
Interest	13,951	4,650	(9,301)	33.33%			0	--	3,000	688	(2,312)	22.93%	138,320	37,283	(101,037)	26.95%
Rent	0	0	0	--			0	--			0	--	218,114	58,156	(159,958)	26.66%
Miscellaneous	57,095	27,572	(29,523)	48.29% E			0	--			0	--	131,415	59,503	(71,912)	45.28%
Transfers from Other Funds	31,788	8,476	(23,312)	26.66%			0	--	2,192,899	548,225	(1,644,674)	25.00%	3,337,101	684,804	(2,652,297)	20.52%
<b>Total Revenues</b>	<b>2,880,226</b>	<b>444,533</b>	<b>(2,435,693)</b>	<b>15.43%</b>	<b>636,857</b>	<b>0</b>	<b>(636,857)</b>	<b>0.00%</b>	<b>2,445,899</b>	<b>611,413</b>	<b>(1,834,486)</b>	<b>25.00%</b>	<b>73,523,385</b>	<b>15,776,953</b>	<b>(57,746,432)</b>	<b>21.46%</b>
Expenses / Expenditures																
Wages & Salaries	916,533	203,688	712,845	22.22%			0	--			0	--	27,005,303	6,274,760	20,730,543	23.24%
Labor Benefits	313,113	86,060	227,053	27.49%			0	--			0	--	11,234,366	2,879,620	8,354,746	25.63%
Supplies & Services	3,356,183	1,264,643	2,091,540	37.68%			0	--			0	--	29,940,414	5,472,996	24,467,418	18.28%
Debt Service - Principal	0	0	0	--			0	--	1,770,000	0	1,770,000	0.00%	1,770,000	0	1,770,000	0.00%
Debt Service - Interest	0	0	0	--			0	--	675,899	363	675,536	0.05%	1,188,312	129,120	1,059,192	10.87%
Capital Outlay	478,732	81	478,651	0.02%	747,576	0	747,576	0.00% F			0	--	3,085,870	287,820	2,798,050	9.33%
Transfers to Other Funds	31,788	8,476	23,312	26.66%			0	--			0	--	3,337,101	684,804	2,652,297	20.52%
<b>Total Expenditures</b>	<b>5,096,349</b>	<b>1,562,948</b>	<b>3,533,401</b>	<b>30.67%</b>	<b>747,576</b>	<b>0</b>	<b>747,576</b>	<b>0.00%</b>	<b>2,445,899</b>	<b>363</b>	<b>2,445,536</b>	<b>0.01%</b>	<b>77,561,366</b>	<b>15,729,120</b>	<b>61,832,246</b>	<b>20.28%</b>
Functional Expenditures as % of Total	6.57%	9.94%			0.96%	0.00%			3.15%	0.00%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$2,216,123)	(\$1,118,415)	\$1,097,708		(\$110,719)	\$0	\$110,719		\$0	\$611,050	\$611,050		(\$4,037,981)	\$47,833	\$4,085,814	

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

- C Conservation grants (\$600,000+) received late in the year after expenditures made
- D Sauk Co Development Corp rent received quarterly (so April receipt to Treasurer)
- E Revolving loan payments received better than conservative budget estimate
- F Economic Development Authority grant for fiber optics extension reimbursed only after County match expended

## SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2012

Percent of Year Complete

25.00%

2012 Expense

Budget

Excluding Addition

Year-to-Date

% of

2012 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	--	-5,360,032	-1,340,008	25.00%	4,020,024
Miscellaneous Sales Tax	0	0	--	130	44	33.82%	(86)
County Sales Tax	0	0	--	6,852,601	884,798	12.91%	(5,967,803)
Shared Revenue	0	0	--	712,578	0	0.00%	(712,578)
Computer Aid	0	0	--	70,000	0	0.00%	(70,000)
Indirect Cost Reimbursement	0	0	--	128,171	32,043	25.00%	(96,128)
Arts & Humanities Grants	0	0	--	10,000	0	0.00%	(10,000)
Interest on Loan Payments	0	0	--	159	83	51.96%	(76)
Rent of County Buildings	0	0	--	75,364	21,932	29.10%	(53,432)
Sale of County-Owned Property	0	0	--	0	704	--	704
Miscellaneous Revenues	0	0	--	1,000	240	24.00%	(760)
Transfer from Health Care Center	0	0	--	600,000	0	0.00%	(600,000)
Miscellaneous Expenses	200	0	0.00%	0	0	--	200
Charitable/Penal Fines, Misc	1,811	906	50.01%	0	0	--	905
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	0	0.00%	0	0	--	4,100
Sauk-Prairie Airport	4,100	4,100	100.00%	0	0	--	0
Tri-County Airport	15,655	15,665	100.06%	0	0	--	(10)
Wisconsin River Rail Transit	26,520	26,520	100.00%	0	0	--	0
Sauk County Libraries	951,893	950,608	99.86%	0	0	--	1,285
Arts & Humanities	73,751	11,651	15.80%	0	0	--	62,100
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	0	0	--	0	0	--	0
Transfer to Debt Service Fund	2,047,899	511,975	25.00%	0	0	--	1,535,924
Transfer to Health Care Center (for debt service)	512,414	128,104	25.00%	0	0	0.00%	384,310
<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>	<b>4,139,971</b>	<b>1,801,155</b>	<b>43.51%</b>	<b>3,089,971</b>	<b>-400,164</b>	<b>-12.95%</b>	<b>(1,151,320)</b>
County Board	137,300	37,343	27.20%	137,300	34,325	25.00%	(3,018)
Clerk of Courts	1,235,530	286,621	23.20%	1,235,530	283,395	22.94%	(3,226)
Circuit Courts	611,115	135,564	22.18%	611,115	202,220	33.09%	66,656
Court Commissioner	223,775	54,932	24.55%	223,775	56,081	25.06%	1,149
Register in Probate	158,488	40,443	25.52%	158,488	37,381	23.59%	(3,062)
Accounting	444,494	92,767	20.87%	444,494	111,690	25.13%	18,923
County Clerk / Elections	346,883	90,919	26.21%	346,883	67,733	19.53%	(23,187)
Personnel	343,493	83,629	24.35%	343,493	85,243	24.82%	1,615
Treasurer	519,661	142,032	27.33%	519,661	294,892	56.75%	152,860
Register of Deeds	217,563	50,727	23.32%	217,563	46,783	21.50%	(3,944)
District Attorney / Victim Witness	436,932	110,779	25.35%	436,932	115,794	26.50%	5,016
Corporation Counsel	564,262	140,470	24.89%	564,262	136,924	24.27%	(3,545)
Surveyor	80,448	15,514	19.28%	80,448	20,112	25.00%	4,598
Building Services	2,512,156	500,542	19.92%	2,512,156	625,606	24.90%	125,064
Sheriff	12,879,923	3,097,258	24.05%	12,828,014	3,245,705	25.30%	200,356
Coroner	147,394	39,543	26.83%	147,394	36,848	25.00%	(2,695)
Emergency Management	175,043	38,966	22.26%	175,043	28,002	16.00%	(10,963)
Administrative Coordinator	169,680	42,048	24.78%	162,380	40,595	25.00%	5,847
Management Information Systems	1,989,386	338,489	17.01%	1,989,386	380,965	19.15%	42,476
Public Health	885,200	188,391	21.28%	866,355	205,733	23.75%	36,188
Home Nursing	706,848	180,502	25.54%	706,848	81,735	11.56%	(98,767)
WIC	351,740	77,530	22.04%	324,042	55,332	17.08%	5,500
Environmental Health	256,291	58,202	22.71%	256,291	36,877	14.39%	(21,325)
Child Support	849,114	213,945	25.20%	849,114	28,330	3.34%	(185,616)
Veterans Service	210,132	50,494	24.03%	204,223	48,181	23.59%	3,595
Parks	454,443	46,265	10.18%	290,661	47,052	16.19%	164,569
Conservation, Planning & Zoning	1,948,349	248,160	12.74%	1,594,432	240,883	15.11%	346,640
UW Extension	319,399	91,289	28.58%	317,909	79,382	24.97%	(10,416)
<b>TOTAL GENERAL FUND</b>	<b>33,315,013</b>	<b>8,294,520</b>	<b>24.90%</b>	<b>31,634,163</b>	<b>6,273,636</b>	<b>19.83%</b>	<b>(340,033)</b>
Aging & Disability Resource Center	1,623,418	389,105	23.97%	1,623,418	414,317	25.52%	25,212
Human Services	15,109,135	2,534,026	16.77%	15,109,135	2,663,565	17.63%	129,539
Jail Fund	145,000	36,250	25.00%	145,000	28,110	19.39%	(8,140)
Land Records Modernization	316,041	75,725	23.96%	150,000	37,813	25.21%	128,129
Landfill Remediation	179,900	12,198	6.78%	25,200	4,493	17.83%	146,995
Drug Seizures	18,500	0	0.00%	1,500	0	0.00%	17,000
Community Development Block Grant	592,198	0	0.00%	68,436	32,219	47.08%	555,981
CDBG Flood Recovery Small Business	31,788	8,476	26.66%	31,788	8,476	26.66%	0
CDBG Emergency Assistance Program	2,451,651	256,951	10.48%	1,998,158	657,828	32.92%	854,370
CDBG Housing Rehabilitation	577,000	58,972	10.22%	577,000	36,521	6.33%	(22,451)
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>21,044,631</b>	<b>3,371,704</b>	<b>16.02%</b>	<b>19,729,635</b>	<b>3,883,342</b>	<b>19.68%</b>	<b>1,826,635</b>

SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2012

Percent of Year Complete

25.00%

Department / Account Title	2012 Expense Budget			2012 Revenue			Department Net Favorable / (Unfavorable) to Budget
	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	
<b>BUILDING PROJECTS FUND</b>	747,576	0	0.00%	636,857	0	0.00%	110,719
<b>DEBT SERVICE FUND</b>	2,445,899	363	0.01%	2,445,899	611,413	25.00%	611,050
<b>HEALTH CARE CENTER FUND</b>	9,897,173	1,959,385	19.80%	9,554,473	2,272,852	23.79%	656,168
Highway	9,733,506	1,958,114	20.12%	9,083,506	2,658,248	29.26%	1,350,134
Insurance	72,050	5,793	8.04%	127,923	12	0.01%	(61,654)
Workers Compensation	279,964	129,777	46.35%	279,964	63,790	22.79%	(65,987)
<b>TOTAL INTERNAL SERVICE FUNDS</b>	10,085,520	2,093,685	20.76%	9,491,393	2,722,051	28.68%	1,222,493
Dog License	25,554	9,465	37.04%	30,965	13,659	44.11%	(1,217)
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	25,554	9,465	37.04%	30,965	13,659	44.11%	(1,217)
<b>TOTAL COUNTY</b>	<u>77,561,366</u>	<u>15,729,120</u>	<u>20.28%</u>	<u>73,523,385</u>	<u>15,776,953</u>	<u>21.46%</u>	<u>4,085,814</u>

SAUK COUNTY FUND BALANCES	Preliminary	2012	March 31, 2012
	December 31, 2011	Net Income/Adj	
<b>GENERAL FUND</b>			
Nonspendable - Inventories	20,915		20,915
Nonspendable - Prepaid Items	180,366		180,366
Nonspendable - Long-Term Receivable (Delinquent Taxes)	2,489,745		2,489,745
Nonspendable - LT Receivable (Loan to Tri-County Airport)	9,442	-674	8,768
Restricted - Sales tax	379,956	-379,956	0
Assigned - Alice in Dairyland Trust	7,960	3	7,963
Assigned - Carryforward Funds	1,257,077		1,257,077
Assigned - Subsequent Yr Budgeted Fund Bal Use	1,680,850		1,680,850
*Unassigned - Working Capital	11,545,479	-193,311	11,352,168
*Unassigned	8,675,514	-1,446,945	7,228,569
<b>TOTAL GENERAL FUND BALANCE</b>	<u>26,247,305</u>	<u>-2,020,883</u>	<u>24,226,421</u>
* County Reserves (working capital and undesignated)	20,220,993	-1,640,256	18,580,737
<b>OTHER FUNDS</b>			
Aging & Disability Resource Center	348,217	25,212	373,429
Human Services	2,618,154	129,539	2,747,693
Jail Assessment	0	-8,140	-8,140
Land Records	775,660	-37,912	737,748
Landfill Remediation	5,312,153	-7,705	5,304,448
Drug Seizures	95,386	0	95,386
CDBG Revolving Loan Fund	461,412	32,219	493,631
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	569,971	400,877	970,848
CDBG Housing Rehabilitation	1,271	-22,451	-21,179
Building Projects	130,515	0	130,515
Debt Service	5,248	611,050	616,298
Health Care Center	3,345,767	313,468	3,659,234
Highway	9,810,647	700,134	10,510,781
Insurance	481,167	-5,781	475,386
Workers Compensation	567,056	-65,987	501,069
Dog Licence	-4,806	4,194	-611
<b>TOTAL ALL FUNDS' BALANCES</b>	<u>50,765,180</u>	<u>47,833</u>	<u>50,813,013</u>

CURRENT DEBT PRINCIPAL BALANCE	
Communications Notes	865,000
Law Enforcement Center Bonds	275,000
2004 Law Enforcement Refunding Bonds	6,195,000
2005 Law Enforcement Refunding Bonds	9,750,000
2007 Health Care Center Notes	3,640,000
2009 HCC Refunding Bonds	4,830,000
2010 HCC Refunding Bonds	4,925,000
<b>Principal Payments are Due October 1</b>	<u>30,480,000</u>