



Accounting Department

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To: Sauk County Board of Supervisors
 Date: August 6, 2012
 About: June 2012 2nd Quarter Financial Report – 50.00% of Year

Attached are some highlights related to the June 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. Many grant dollars received in January and February are for prior year services, and are allocated back to 2011. Other grants not yet received include: 2008 flood aid (\$1,340,000), state transportation aids (\$997,000), state shared revenues (\$713,000), the federal Economic Development Authority grant fiber optics extension (\$637,000, which is also not yet spent), various conservation grants (\$643,000), and housing rehabilitation aid (\$445,000).

Overall, 38.20% 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	2012 Annual Budget	Actual through June 2012	Favorable / (Unfavorable)	% of Budget
Grants & Aids	17,479,391	4,834,093	(12,645,298)	27.66%
User Fees	8,837,426	4,297,618	(4,539,808)	48.63%
Sales Tax	6,852,601	2,599,877	(4,252,724)	37.94%
Intergovernmental Charges	6,612,802	3,035,826	(3,576,976)	45.91%
Other Taxes	772,650	514,884	(257,766)	66.64%
Fines, Forfeitures & Penalties	689,500	351,787	(337,713)	51.02%
Licenses & Permits	291,365	150,745	(140,620)	51.74%
Rent	218,114	123,779	(94,335)	56.75%
Interest	138,320	61,247	(77,073)	44.28%
Donations	132,500	34,313	(98,187)	25.90%
Miscellaneous	131,415	100,395	(31,020)	76.40%
Total	42,156,084	16,104,564	(26,051,520)	38.20%

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, 2012 follow. This means uncollected delinquent taxes due to Sauk County equal \$14,598,289. Of this total, about 25% (or \$3,585,000) 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 was due July 31, 2012.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2012	Percent of County-Wide Levy Collected
2011	2012	\$4.54	28,531,297	121,315,933	12,128,486	90.00%
2010	2011	\$4.42	28,531,297	122,553,732	1,582,099	98.71%
2009	2010	\$4.34	28,659,120	115,574,314	743,191	99.36%
2008	2009	\$4.18	27,714,671	111,860,501	129,113	99.88%
2007	2008	\$4.06	25,805,357	102,211,966	12,082	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%
					14,598,289	
<i>Uncollected Taxes as of July 31, 2011</i>					<i>14,671,384</i>	

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 May. 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 above 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	641,470.31	21.22%	22.27%
June	April	559,399.19	508,989.20	542,094.79	556,632.03	628,589.56	587,498.00	29.06%	30.85%
July	May	542,694.08	614,333.50	614,770.21	590,376.04	564,720.52	486,110.02	37.23%	37.94%
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	2,599,876.72		

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, 40.37% 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.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Supplies & Services	31,351,376	11,265,782	20,085,594	35.93%
Wages & Salaries	27,005,303	12,421,798	14,583,505	46.00%
Labor Benefits	11,234,366	5,147,448	6,086,918	45.82%
Capital Outlay	4,391,678	1,030,058	3,361,620	23.45%
Total	73,982,723	29,865,087	44,117,636	40.37%

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.

Selected Line Items as of June 30, 2012	2009 Total for Year	2010 Total for Year	2011 Total for Year	2012 Annual Budget	Actual through June 2012	Avg 2008- 2011	2012 % of Budget
Interest Collected on Delinquent Taxes	881,581	1,250,138	1,270,132	600,000	439,253	41%	73%
Land Use Permits	79,530	71,544	51,508	60,000	33,754	42%	56%
Sanitary Permits	99,475	61,010	54,920	60,000	22,250	34%	37%
Real Estate Transfer Tax	210,575	187,555	176,126	165,000	74,243	48%	45%
Register of Deeds Filing Fees	287,829	319,220	371,726	315,000	165,486	48%	53%
Interest Earned on Investments	375,862	248,078	171,874	100,000	44,275	51%	44%

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 June 30, 2012**
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	(\$933,275)	(\$466,638)	(\$466,637)	50.00%	\$13,230,604	\$6,615,302	(\$6,615,302)	50.00%	\$3,840,237	\$1,920,119	(\$1,920,119)	50.00%	\$11,055,771	\$5,527,886	(\$5,527,886)	50.00%
Other Taxes	772,650	514,884	(257,766)	66.64%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	6,852,601	2,599,877	(4,252,724)	37.94% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	864,578	105,422	(759,156)	12.19% A	2,516,295	854,622	(1,661,673)	33.96%	1,441,021	358,749	(1,082,272)	24.90% D	10,696,984	3,335,034	(7,361,950)	31.18%
Licenses & Permits	14,700	6,381	(8,319)	43.41%	100	120	20	120.00%	0	0	0	--	71,465	58,000	(13,465)	81.16%
Fines, Forfeitures & Penalties	2,000	635	(1,365)	31.73%	564,000	285,112	(278,888)	50.55%	0	0	0	--	118,500	63,891	(54,609)	53.92%
User Fees	604,600	311,387	(293,213)	51.50%	1,049,650	511,118	(538,532)	48.69%	163,358	104,244	(59,114)	63.81%	6,879,010	3,261,655	(3,617,355)	47.41%
Intergovernmental Charges	2,360,634	709,623	(1,651,011)	30.06% B	534,800	408,227	(126,573)	76.33% C	3,646,090	1,880,390	(1,765,700)	51.57%	56,410	30,730	(25,680)	54.48%
Donations	0	0	0	--	0	1,906	1,906	--	0	0	0	--	132,500	30,363	(102,137)	22.92% F
Interest	101,659	44,380	(57,279)	43.66%	1,500	0	(1,500)	0.00%	18,000	4,644	(13,356)	25.80%	210	3	(207)	1.63%
Rent	218,114	123,779	(94,335)	56.75%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	8,720	6,884	(1,836)	78.94%	64,000	50,203	(13,797)	78.44%	0	0	0	--	1,600	3,860	2,260	241.26%
Transfers from Other Funds	600,000	1,076,129	476,129	179.35%	0	0	0	--	0	0	0	--	512,414	256,207	(256,207)	50.00%
Total Revenues	11,466,981	5,032,742	(6,434,239)	43.89%	17,960,949	8,726,610	(9,234,339)	48.59%	9,108,706	4,268,146	(4,840,560)	46.86%	29,524,864	12,567,629	(16,957,235)	42.57%
Expenses / Expenditures																
Wages & Salaries	2,717,941	1,277,586	1,440,355	47.01%	8,870,480	4,033,406	4,837,074	45.47%	2,779,223	1,256,739	1,522,484	45.22%	11,721,126	5,445,659	6,275,467	46.46%
Labor Benefits	858,409	405,809	452,600	47.27%	3,962,734	1,861,247	2,101,487	46.97%	1,153,005	336,457	816,548	29.18% E	4,947,105	2,400,825	2,546,280	48.53%
Supplies & Services	3,491,252	1,391,734	2,099,518	39.86% B	5,910,652	2,349,359	3,561,293	39.75%	5,385,653	1,755,511	3,630,142	32.60%	12,755,231	4,176,023	8,579,208	32.74%
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	258,602	253,811	50.47%
Capital Outlay	1,958,362	221,577	1,736,785	11.31%	309,000	505,926	(196,926)	163.73%	650,000	254,987	395,013	39.23%	65,880	22,143	43,737	33.61%
Transfers to Other Funds	2,611,924	1,280,358	1,331,566	49.02%	145,000	72,500	72,500	50.00%	0	0	0	--	600,000	1,076,129	(476,129)	179.35%
Total Expenditures	11,637,888	4,577,064	7,060,824	39.33%	19,197,866	8,822,438	10,375,428	45.96%	9,967,881	3,603,695	6,364,186	36.15%	30,601,755	13,379,381	17,222,374	43.72%
Functional Expenditures as % of Total	14.49%	13.91%			23.90%	26.81%			12.41%	10.95%			38.10%	40.65%		
Net Increase/(Decrease) in Fund Balances	(\$170,907)	\$455,678	\$626,585		(\$1,236,917)	(\$95,828)	\$1,141,089		(\$859,175)	\$664,451	\$1,523,626		(\$1,076,891)	(\$811,752)	\$265,139	

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 (37.23% as seasonally adjusted).

- A Grants & Aids are primarily shared revenues (\$712,578) which are received are received 15% in July and 85% in November
- B MIS charges to departments lag budget due to large projects being completed later in the year
- C Charges for housing prisoners from other jurisdictions have already exceeded the annual budget
- D Highway transportation aids (\$1.33 million) received 1/4 January, 2/4 July, 1/4 October
- E Highway expenses lower than budgeted due to mild winter. Summer construction invoices paid later in summer.
- F ADRC and Public Health donations lagging budget

Sauk County Financial Report
as of June 30, 2012
 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	\$1,087,960	\$543,980	(\$543,980)	50.00%			\$0	--	\$250,000	\$125,000	(\$125,000)	50.00%	\$28,531,297	\$14,265,648	(\$14,265,649)	50.00%
Other Taxes	0	0	0	--			0	--			0	--	772,650	514,884	(257,766)	66.64%
Sales Tax	0	0	0	--			0	--			0	--	6,852,601	2,599,877	(4,252,724)	37.94%
Grants & Aids	1,323,656	180,265	(1,143,391)	13.62% G	636,857	0	(636,857)	0.00% I			0	--	17,479,391	4,834,093	(12,645,298)	27.66%
Licenses & Permits	205,100	86,244	(118,856)	42.05%			0	--			0	--	291,365	150,745	(140,620)	51.74%
Fines, Forfeitures & Penalties	5,000	2,149	(2,851)	42.99%			0	--			0	--	689,500	351,787	(337,713)	51.02%
User Fees	140,808	109,214	(31,594)	77.56% H			0	--			0	--	8,837,426	4,297,618	(4,539,808)	48.63%
Intergovernmental Charges	14,868	6,856	(8,012)	46.11%			0	--			0	--	6,612,802	3,035,826	(3,576,976)	45.91%
Donations	0	2,045	2,045	--			0	--			0	--	132,500	34,313	(98,187)	25.90%
Interest	13,951	10,286	(3,665)	73.73%			0	--	3,000	1,934	(1,066)	64.47%	138,320	61,247	(77,073)	44.28%
Rent	0	0	0	--			0	--			0	--	218,114	123,779	(94,335)	56.75%
Miscellaneous	57,095	39,449	(17,646)	69.09%			0	--			0	--	131,415	100,395	(31,020)	76.40%
Transfers from Other Funds	31,788	20,841	(10,947)	65.56%	51,611	202	(51,409)	0.39%	2,192,899	1,096,449	(1,096,450)	50.00%	3,388,712	2,449,829	(938,883)	72.29%
Total Revenues	2,880,226	1,001,329	(1,878,897)	34.77%	688,468	202	(688,266)	0.03%	2,445,899	1,223,384	(1,222,515)	50.02%	74,076,093	32,820,041	(41,256,052)	44.31%
Expenses / Expenditures																
Wages & Salaries	916,533	408,408	508,125	44.56%			0	--			0	--	27,005,303	12,421,798	14,583,505	46.00%
Labor Benefits	313,113	143,110	170,003	45.71%			0	--			0	--	11,234,366	5,147,448	6,086,918	45.82%
Supplies & Services	3,808,588	1,593,156	2,215,432	41.83%			0	--			0	--	31,351,376	11,265,782	20,085,594	35.93%
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	337,781	338,118	49.98%	1,188,312	596,383	591,929	50.19%
Capital Outlay	478,732	25,223	453,509	5.27%	929,704	202	929,502	0.02% I			0	--	4,391,678	1,030,058	3,361,620	23.45%
Transfers to Other Funds	31,788	20,841	10,947	65.56%			0	--			0	--	3,388,712	2,449,829	938,883	72.29%
Total Expenditures	5,548,754	2,190,738	3,358,016	39.48%	929,704	202	929,502	0.02%	2,445,899	337,781	2,108,118	13.81%	80,329,747	32,911,299	47,418,448	40.97%
Functional Expenditures as % of Total	6.91%	6.66%			1.16%	0.00%			3.04%	1.03%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$2,668,528)	(\$1,189,409)	\$1,479,119		(\$241,236)	\$0	\$241,236		\$0	\$885,603	\$885,603		(\$6,253,654)	(\$91,257)	\$6,162,397	

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

G Conservation grants (\$600,000+) received late in the year after expenditures made
 H Parks entrance and camping fees higher than expected through June. Farm rents not received evenly through he year.
 I Economic Development Authority grant for fiber optics extension reimbursed only after County match expended

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2012	2012 Expense Budget			2012 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	--	-5,360,032	-2,680,016	50.00%	2,680,016
Miscellaneous Sales Tax	0	0	0	--	130	81	62.55%	(49)
County Sales Tax	0	0	0	--	6,852,601	2,599,877	37.94%	(4,252,724)
Shared Revenue	0	0	0	--	712,578	0	0.00%	(712,578)
Computer Aid	0	0	0	--	70,000	0	0.00%	(70,000)
Indirect Cost Reimbursement	0	0	0	--	128,171	64,085	50.00%	(64,086)
Arts & Humanities Grants	0	0	0	--	10,000	7,010	70.10%	(2,990)
Interest on Loan Payments	0	0	0	--	159	83	51.96%	(76)
Rent of County Buildings	0	0	0	--	75,364	40,772	54.10%	(34,592)
Sale of County-Owned Property	0	0	0	--	0	759	--	759
Miscellaneous Revenues	0	0	0	--	1,000	353	35.33%	(647)
Transfer from Human Services	0	0	0	--	0	917,329	--	917,329
Transfer from Health Care Center	0	0	0	--	600,000	158,800	26.47%	(441,200)
Miscellaneous Expenses	200	0	0	0.00%	0	0	--	200
Charitable/Penal Fines, Misc	1,811	906	906	50.01%	0	0	--	905
Contingency Fund	350,000	0	0	0.00%	0	0	--	350,000
Baraboo-Dells Airport	4,100	4,100	4,100	100.00%	0	0	--	0
Reedsburg Airport	4,100	0	0	0.00%	0	0	--	4,100
Sauk-Prairie Airport	4,100	4,100	4,100	100.00%	0	0	--	0
Tri-County Airport	15,655	15,655	15,655	100.00%	0	0	--	0
Wisconsin River Rail Transit	26,520	26,520	26,520	100.00%	0	0	--	0
Sauk County Libraries	951,893	951,172	951,172	99.92%	0	0	--	721
Arts & Humanities	78,146	69,078	69,078	88.40%	0	0	--	9,068
UW-Baraboo / Sauk County	80,000	80,000	80,000	100.00%	0	0	--	0
Sauk County Development Corp	67,528	67,528	67,528	100.00%	0	0	--	0
Transfer to Capital Projects	51,611	202	202	0.39%	0	0	--	51,409
Transfer to Debt Service Fund	2,047,899	1,023,950	1,023,950	50.00%	0	0	--	1,023,950
Transfer to Health Care Center (for debt service)	512,414	256,207	256,207	50.00%	0	0	0.00%	256,207
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,195,977	2,499,417	2,499,417	59.57%	3,089,971	1,109,134	35.89%	(284,277)
County Board	137,300	72,325	72,325	52.68%	137,300	68,650	50.00%	(3,675)
Clerk of Courts	1,235,530	546,838	546,838	44.26%	1,235,530	642,689	52.02%	95,852
Circuit Courts	611,115	261,982	261,982	42.87%	611,115	305,558	50.00%	43,576
Court Commissioner	228,837	101,390	101,390	44.31%	223,775	113,492	50.72%	17,164
Register in Probate	158,488	68,901	68,901	43.47%	158,488	69,636	43.94%	735
Accounting	449,494	184,876	184,876	41.13%	444,494	223,895	50.37%	44,019
County Clerk / Elections	350,283	208,256	208,256	59.45%	346,883	138,172	39.83%	(66,683)
Personnel	383,928	158,561	158,561	41.30%	343,493	172,224	50.14%	54,098
Treasurer	599,661	250,143	250,143	41.71%	519,661	450,403	86.67%	280,260
Register of Deeds	219,063	86,440	86,440	39.46%	217,563	112,865	51.88%	27,926
District Attorney / Victim Witness	436,932	209,292	209,292	47.90%	436,932	218,072	49.91%	8,780
Corporation Counsel	564,262	262,856	262,856	46.58%	564,262	280,119	49.64%	17,264
Surveyor	80,448	37,930	37,930	47.15%	80,448	40,224	50.00%	2,294
Building Services	3,103,132	1,066,315	1,066,315	34.36%	2,512,156	1,262,102	50.24%	786,763
Sheriff	12,924,923	6,106,481	6,106,481	47.25%	12,828,014	6,518,356	50.81%	508,784
Coroner	147,394	79,381	79,381	53.86%	147,394	73,697	50.00%	(5,684)
Emergency Management	175,043	84,312	84,312	48.17%	175,043	63,413	36.23%	(20,899)
Administrative Coordinator	219,680	92,670	92,670	42.18%	162,380	81,190	50.00%	45,820
Management Information Systems	2,706,100	809,696	809,696	29.92%	2,490,483	860,114	34.54%	266,035
Public Health	907,749	363,784	363,784	40.08%	866,355	412,752	47.64%	90,362
Home Nursing	709,018	338,837	338,837	47.79%	706,848	234,721	33.21%	(101,945)
WIC	395,598	145,884	145,884	36.88%	324,042	146,306	45.15%	71,979
Environmental Health	276,351	121,294	121,294	43.89%	256,291	131,577	51.34%	30,344
Child Support	849,114	402,538	402,538	47.41%	849,114	329,825	38.84%	(72,714)
Veterans Service	217,524	98,079	98,079	45.09%	204,223	107,862	52.82%	23,084
Parks	562,426	124,164	124,164	22.08%	290,661	145,806	50.16%	293,406
Conservation, Planning & Zoning	2,269,161	557,026	557,026	24.55%	1,594,432	496,114	31.12%	613,816
UW Extension	338,614	126,636	126,636	37.40%	317,909	157,644	49.59%	51,713
TOTAL GENERAL FUND	35,453,145	15,466,303	15,466,303	43.62%	32,135,260	14,966,612	46.57%	2,818,194
Aging & Disability Resource Center	1,743,288	760,027	760,027	43.60%	1,623,418	977,378	60.20%	337,221
Human Services	15,404,235	6,545,890	6,545,890	42.49%	15,109,135	5,801,949	38.40%	(448,840)
Jail Fund	145,000	72,500	72,500	50.00%	145,000	63,870	44.05%	(8,630)
Land Records Modernization	316,041	127,240	127,240	40.26%	150,000	75,845	50.56%	114,646
Landfill Remediation	179,900	37,176	37,176	20.66%	25,200	6,859	27.22%	124,383
Drug Seizures	18,500	3,212	3,212	17.36%	1,500	0	0.00%	13,788
Community Development Block Grant	592,198	11	11	0.00%	68,436	49,394	72.17%	573,144
CDBG Flood Recovery Small Business	31,788	20,841	20,841	65.56%	31,788	20,841	65.56%	0
CDBG Emergency Assistance Program	2,451,651	1,073,001	1,073,001	43.77%	1,998,158	657,828	32.92%	38,320
CDBG Housing Rehabilitation	577,000	194,281	194,281	33.67%	577,000	131,531	22.80%	(62,750)
TOTAL SPECIAL REVENUE FUNDS	21,459,601	8,834,180	8,834,180	41.17%	19,729,635	7,785,495	39.46%	681,281

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2012 Percent of Year Complete	50.00%	2012 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2012 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget
BUILDING PROJECTS FUND		929,704	202	0.02%	688,468	202	0.03%	241,236
DEBT SERVICE FUND		2,445,899	337,781	13.81%	2,445,899	1,223,384	50.02%	885,603
HEALTH CARE CENTER FUND		9,930,324	4,521,650	45.53%	9,554,473	4,405,806	46.11%	260,007
Highway		9,733,506	3,516,144	36.12%	9,083,506	4,261,287	46.91%	1,395,143
Insurance		72,050	54,055	75.02%	127,923	31,398	24.54%	(78,530)
Workers Compensation		279,964	171,084	61.11%	279,964	126,405	45.15%	(44,679)
TOTAL INTERNAL SERVICE FUNDS		10,085,520	3,741,284	37.10%	9,491,393	4,419,091	46.56%	1,271,934
Dog License		25,554	9,899	38.74%	30,965	19,453	62.82%	4,143
TOTAL TRUST & AGENCY FUNDS		25,554	9,899	38.74%	30,965	19,453	62.82%	4,143
TOTAL COUNTY		80,329,747	32,911,299	40.97%	74,076,093	32,820,041	44.31%	6,162,397

SAUK COUNTY FUND BALANCES	Preliminary December 31, 2011	2012 Net Income/Adj	June 30, 2012
GENERAL FUND			
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	5	7,965
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	74,245	8,749,759
TOTAL GENERAL FUND BALANCE	26,247,305	-499,691	25,747,613
* County Reserves (working capital and undesignated)	20,220,993	-119,066	20,101,927
OTHER FUNDS			
Aging & Disability Resource Center	348,217	217,351	565,568
Human Services	2,618,154	-743,940	1,874,214
Jail Assessment	0	-8,630	-8,630
Land Records	775,660	-51,395	724,265
Landfill Remediation	5,312,153	-30,317	5,281,836
Drug Seizures	95,386	-3,212	92,174
CDBG Revolving Loan Fund	461,412	49,382	510,795
CDBG Flood Recovery Small Business	57	0	57
CDBG Emergency Assistance Program	569,971	-415,173	154,797
CDBG Housing Rehabilitation	1,271	-62,750	-61,479
Building Projects	130,515	0	130,515
Debt Service	5,248	885,603	890,851
Health Care Center	3,345,767	-115,844	3,229,922
Highway	9,810,647	745,143	10,555,790
Insurance	481,167	-22,657	458,511
Workers Compensation	567,056	-44,679	522,377
Dog Licence	-4,806	9,554	4,748
TOTAL ALL FUNDS' BALANCES	50,765,180	-91,257	50,673,923

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
Principal Payments are Due October 1	30,480,000