



Accounting Department

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To: Sauk County Board of Supervisors
 Date: May 04, 2018
 About: March, 2018 1st Quarter Financial Report – 25.00% of Year

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 2017. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2017 makes the first quarter revenues look alarmingly low. Fines, forfeitures and penalties are typically highest in the summer months, as are licenses and permits. Miscellaneous revenues are high due to proceeds from sale of tax deeded properties.

Overall, 16.65% 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 1/12th 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	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	18,940,650	1,904,793	(17,035,857)	10.06%
User Fees	9,514,680	2,136,699	(7,377,981)	22.46%
Sales Tax	8,775,658	1,038,677	(7,736,981)	11.84%
Intergovernmental Charges	7,700,944	2,129,019	(5,571,925)	27.65%
Licenses & Permits	839,675	84,003	(755,672)	10.00%
Other Taxes	635,135	148,980	(486,155)	23.46%
Fines, Forfeitures & Penalties	473,600	86,068	(387,532)	18.17%
Rent	413,577	120,997	(292,580)	29.26%
Interest	396,774	207,365	(189,409)	52.26%
Miscellaneous	184,642	113,761	(70,881)	61.61%
Donations	97,897	15,869	(82,028)	16.21%
Total	47,973,232	7,986,233	(39,986,999)	16.65%

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, 2018 follow. This means uncollected delinquent taxes due to Sauk County equal \$29,045,867, which is \$2,089,184 less than a year ago at this time. Of this total, about 24.39% (about \$7,085,000) was originally levied to fund County operations. The remaining 75.61% was originally levied by schools and other local governments. The second installment of the 2017 levy, collected 2018, is not due until July 31, 2018.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of April 30, 2018	Percent of County-Wide Levy Collected
2017	2018	\$4.68	30,969,018	124,747,926	27,806,996	77.71%
2016	2017	\$4.72	30,351,664	122,691,581	661,585	99.46%
2015	2016	\$4.76	30,183,042	123,046,787	369,803	99.70%
2014	2015	\$4.97	29,878,110	121,004,422	103,862	99.91%
2013	2014	\$4.79	28,854,774	124,273,971	46,916	99.96%
2012	2013	\$4.66	28,531,297	122,259,549	23,659	99.98%
2011	2012	\$4.54	28,531,297	121,315,933	17,246	99.99%
2010	2011	\$4.42	28,531,297	122,553,732	7,890	99.99%
2009	2010	\$4.34	28,659,120	115,574,314	7,340	99.99%
2008	2009	\$4.18	27,714,671	111,860,501	165	100.00%
2007	2008	\$4.06	25,805,357	102,211,966	133	100.00%
2006	2007	\$4.13	24,802,350	97,232,872	135	100.00%
2005	2006	\$4.39	23,884,930	94,527,243	138	100.00%
<i>Uncollected Taxes as of April 30, 2018</i>					<i>29,045,867</i>	
<i>One Year Ago - Uncollected Taxes as of April 30, 2017</i>					<i>31,135,051</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 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 2018 to \$8,775,658. Adjusting the budget for historical seasonal receipts, 2018 sales tax collections are lagging budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2013	2014	2015	2016	2017	2018	Average 2013-2017 Cumulative % of Year	Actual 2018 Cumulative % of Budget
March	January	454,709.15	469,138.97	513,922.40	525,300.25	601,458.52	583,942.67	6.11%	6.65%
April	February	461,710.95	563,416.07	723,897.32	640,270.58	576,910.42	454,734.31	13.19%	11.84%
May	March	637,322.50	651,138.69	643,104.33	614,213.68	708,391.09		20.95%	
June	April	496,081.68	537,693.71	572,371.61	780,604.53	792,838.40		28.53%	
July	May	666,351.94	728,144.84	744,908.83	752,232.51	705,028.12		37.10%	
August	June	934,491.76	925,946.95	873,543.69	882,536.83	930,000.95		47.94%	
September	July	790,868.27	843,602.12	947,389.99	1,011,133.99	1,092,529.46		59.11%	
October	August	853,073.27	930,904.65	976,099.73	865,618.18	907,830.64		69.92%	
November	September	623,467.77	668,122.90	634,826.87	736,732.53	840,633.07		78.28%	
December	October	493,957.92	568,787.82	701,190.80	739,248.21	689,891.81		85.89%	
January	November	613,919.79	590,860.86	649,276.21	502,924.87	545,826.68		92.81%	
February	December	493,915.32	522,498.10	503,348.20	713,871.10	781,583.61		100.00%	
Sales Tax Collected		7,519,870.32	8,000,255.68	8,483,879.98	8,764,687.26	9,172,922.77	1,038,676.98		
Sales Tax Budgeted		6,852,601.00	7,200,000.00	7,095,831.00	7,470,179.00	8,020,000.00	8,775,658.00		
Collected in Excess of (Below) Budget		667,269.32	800,255.68	1,388,048.98	1,294,508.26	1,152,922.77	(7,736,981.02)		

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.

Overall, 21.76% 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.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	33,231,659	7,275,304	25,956,355	21.89%
Supplies & Services	31,231,128	7,186,214	24,044,914	23.01%
Labor Benefits	12,943,723	2,846,105	10,097,618	21.99%
Capital Outlay	5,754,304	787,070	4,967,234	13.68%
Total	83,160,814	18,094,693	65,066,121	21.76%

Current Sauk County 2018 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.

Economic Indicator Line Items	2015 Total for Year	2016 Total for Year	2017 Total for Year	2018 Annual Budget	Actual through March 2018	Avg 2015-2017	2018 % of Budget
Interest Collected on Delinquent Taxes	768,355	598,024	502,980	425,000	107,093	22%	25%
Interest Earned on Investments	134,064	218,298	348,338	330,000	178,023	22%	54%
Real Estate Transfer Tax	245,920	234,296	236,646	190,000	41,857	17%	22%
Register of Deeds Filing Fees	338,228	364,999	304,789	295,000	65,081	23%	22%
CPZ Land Use Permits	103,667	114,274	100,246	90,000	14,100	8%	16%
CPZ Sanitary Permits	71,450	66,350	66,900	62,000	5,000	7%	8%

There are also certain line items that have particular attention paid to them:

Selected Line Items	2015 Total for Year	2016 Total for Year	2017 Total for Year	2018 Annual Budget	Actual through March 2018	2018 % of Budget
Huber Board Fees	196,109	131,802	114,131	160,000	14,684	9%
Housing Prisoners from Other Jurisdictions – All Sources	715,640	809,953	752,262	643,304	104,029	16%

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

At this point, the Finance Committee has heard from one department that expects a possible budget overage in 2018. The Aging & Disability Resource Center may experience a budget overrun due to staff vacancies, estimated at \$76,236. However, there is ADRC fund balance available to cover these possible additional costs without the need for a transfer from the contingency fund.

The 2018 contingency fund is originally \$350,000, all of which is funded by general fund balance.

Contingency Fund 2018 Appropriation		\$350,000
None	-\$0	
Total Possible Uses		-\$0
Remaining 2018 Contingency Fund Balance		\$350,000

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. 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

March 31, 2018

Percent of Year Complete

	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
25.00%																
Revenues																
Property Taxes	(\$1,223,400)	(\$305,850)	(\$917,550)	25.00%	\$14,241,863	\$3,560,466	(\$10,681,397)	25.00%	\$4,116,954	\$1,029,239	(\$3,087,716)	25.00%	\$12,078,651	\$3,019,663	(\$9,058,988)	25.00%
Other Taxes	635,135	148,980	(486,155)	23.46%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	8,775,658	1,038,677	(7,736,981)	11.84% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,089,822	116,113	(973,709)	10.65%	702,996	176,756	(526,240)	25.14%	1,394,806	399,621	(995,185)	28.65%	15,392,393	1,150,294	(14,242,099)	7.47%
Licenses & Permits	14,000	1,695	(12,305)	12.11%	35,040	9,750	(25,290)	27.83%	0	0	0	--	541,135	37,473	(503,662)	6.92%
Fines, Forfeitures & Penalties	5,000	0	(5,000)	0.00%	394,600	70,786	(323,814)	17.94%	0	0	0	--	69,000	12,540	(56,460)	18.17%
User Fees	587,491	132,122	(455,369)	22.49%	917,605	149,337	(768,268)	16.27%	185,501	48,178	(137,324)	25.97%	7,644,183	1,758,619	(5,885,564)	23.01%
Intergovernmental Charges	2,537,168	576,961	(1,960,207)	22.74%	1,131,719	207,670	(924,049)	18.35%	3,783,011	1,283,080	(2,499,931)	33.92%	228,046	46,146	(181,900)	20.24%
Donations	0	0	0	--	5,000	0	(5,000)	0.00%	0	0	0	--	92,897	15,869	(77,028)	17.08%
Interest	332,228	179,095	(153,133)	53.91% A	100	0	(100)	0.00%	22,800	11,301	(11,499)	49.57%	14,000	3,506	(10,494)	25.04%
Rent	413,577	120,997	(292,580)	29.26%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	21,620	66,980	45,360	309.81% B	92,500	30,777	(61,723)	33.27%	0	0	0	--	2,940	7,615	4,675	259.01%
Transfers from Other Funds	748,877	5,680	(743,197)	0.76%	0	0	0	--	0	0	0	--	1,803,382	283,042	(1,520,340)	15.70%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	13,937,176	2,081,450	(11,855,726)	14.93%	17,521,423	4,205,542	(13,315,881)	24.00%	9,503,072	2,771,418	(6,731,654)	29.16%	37,866,627	6,334,767	(31,531,860)	16.73%
Expenses / Expenditures																
Wages & Salaries	3,664,239	765,122	2,899,117	20.88%	10,099,519	2,211,342	7,888,177	21.90%	3,078,124	756,442	2,321,682	24.57%	15,155,637	3,285,359	11,870,278	21.68%
Labor Benefits	1,253,565	263,525	990,040	21.02%	3,982,442	884,620	3,097,822	22.21%	1,328,309	243,442	1,084,867	18.33%	5,981,782	1,370,586	4,611,196	22.91%
Supplies & Services	4,469,815	1,274,413	3,195,402	28.51%	3,970,038	805,478	3,164,560	20.29%	5,246,042	927,040	4,319,002	17.67%	14,777,384	2,746,940	12,030,444	18.59%
Debt Service - Principal	0	0	0	--	0	0	0	--	0	0	0	--	820,000	N/A	820,000	N/A
Debt Service - Interest	0	0	0	--	0	0	0	--	0	0	0	--	312,167	79,879	232,288	25.59%
Capital Outlay	1,933,404	282,300	1,651,104	14.60%	871,000	338,822	532,178	38.90%	725,000	118,360	606,640	16.33%	1,036,000	42,624	993,376	4.11%
Transfers to Other Funds / Debt Issuance Costs	3,221,679	637,616	2,584,063	19.79%	100,000	25,000	75,000	25.00%	8,000	2,000	6,000	25.00%	740,877	3,680	737,197	0.50%
Total Expenditures	14,542,702	3,222,978	11,319,724	22.16%	19,022,999	4,265,263	14,757,736	22.42%	10,385,475	2,047,285	8,338,190	19.71%	38,823,847	7,529,068	31,294,779	19.39%
Functional Expenditures as % of Total	16.12%	17.10%			21.08%	22.64%			11.51%	10.87%			43.03%	39.96%		
Net Increase/(Decrease) in Fund Balances	(\$605,526)	(\$1,141,527)	(\$536,001)		(\$1,501,576)	(\$59,721)	\$1,441,855		(\$882,403)	\$724,133	\$1,606,536		(\$957,220)	(\$1,194,301)	(\$237,081)	

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 report is through February, 2018 sales (13.19% as seasonally adjusted).

A Interest on Treasurer's invested funds exceeding conservative estimates.

B Sale of tax deeded properties higher than expected.

Sauk County Financial Report

March 31, 2018

Percent of Year Complete

	Conservation, Development, Recreation, Culture & Education				Debt Service				Totals			
	Budget	Actual	Favorable /	% of Budget	Budget	Actual	Favorable /	% of Budget	Budget	Actual	Favorable /	% of Budget
			(Unfavorable)				(Unfavorable)					
25.00%												
Revenues												
Property Taxes	\$1,754,950	\$438,738	(\$1,316,212)	25.00%			\$0	--	\$30,969,018	\$7,742,255	(\$23,226,763)	25.00%
Other Taxes	0	0	0	--			0	--	635,135	148,980	(486,155)	23.46%
Sales Tax	0	0	0	--			0	--	8,775,658	1,038,677	(7,736,981)	11.84%
Grants & Aids	360,633	62,009	(298,624)	17.19%			0	--	18,940,650	1,904,793	(17,035,857)	10.06%
Licenses & Permits	249,500	35,085	(214,415)	14.06%			0	--	839,675	84,003	(755,672)	10.00%
Fines, Forfeitures & Penalties	5,000	2,742	(2,258)	54.85%			0	--	473,600	86,068	(387,532)	18.17%
User Fees	179,900	48,443	(131,457)	26.93%			0	--	9,514,680	2,136,699	(7,377,981)	22.46%
Intergovernmental Charges	21,000	15,163	(5,837)	72.20%			0	--	7,700,944	2,129,019	(5,571,925)	27.65%
Donations	0	0	0	--			0	--	97,897	15,869	(82,028)	16.21%
Interest	22,646	5,403	(17,243)	23.86%	5,000	8,060	3,060	161.21%	396,774	207,365	(189,409)	52.26%
Rent	0	0	0	--			0	--	413,577	120,997	(292,580)	29.26%
Miscellaneous	67,582	8,390	(59,192)	12.41%			0	--	184,642	113,761	(70,881)	61.61%
Transfers from Other Funds	0	0	0	--	1,518,297	379,574	(1,138,723)	25.00%	4,070,556	668,296	(3,402,260)	16.42%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	2,661,211	615,972	(2,045,239)	23.15%	1,523,297	387,635	(1,135,663)	25.45%	83,012,806	16,396,784	(66,616,022)	19.75%
Expenses / Expenditures												
Wages & Salaries	1,234,140	257,038	977,102	20.83%			0	--	33,231,659	7,275,304	25,956,355	21.89%
Labor Benefits	397,625	83,932	313,693	21.11%			0	--	12,943,723	2,846,105	10,097,618	21.99%
Supplies & Services	2,767,849	1,432,341	1,335,508	51.75% C			0	--	31,231,128	7,186,214	24,044,914	23.01%
Debt Service - Principal	0	0	0	--	1,720,000	0	1,720,000	0.00%	1,720,000	0	1,720,000	0.00%
Debt Service - Interest	0	0	0	--	142,163	0	142,163	0.00%	454,330	79,879	374,451	17.58%
Capital Outlay	1,188,900	4,963	1,183,937	0.42%			0	--	5,754,304	787,070	4,967,234	13.68%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	4,070,556	668,296	3,402,260	16.42%
Total Expenditures	5,588,514	1,778,274	3,810,240	31.82%	1,862,163	0	1,862,163	0.00%	90,225,700	18,842,868	71,382,832	20.88%
Functional Expenditures as % of Total	6.19%	9.44%			2.06%	0.00%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$2,927,303)	(\$1,162,302)	\$1,765,001		(\$338,866)	\$387,635	\$726,501		(\$7,212,894)	(\$2,446,084)	\$4,766,810	

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 Libraries' appropriation for the year paid \$1,042,730.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2018

Department / Account Title	25.00%	2018 Expense			2018 Revenue			Department Net Favorable / (Unfavorable) to Budget
		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	
General Fund Property Tax		0	0	--	-7,397,230	-1,849,308	25.00%	5,547,922
Miscellaneous Sales Tax		0	0	--	130	30	23.08%	(100)
County Sales Tax		0	0	--	8,775,658	1,038,677	11.84%	(7,736,981)
Shared Revenue		0	0	--	702,079	0	0.00%	(702,079)
Computer Aid		0	0	--	90,000	0	0.00%	(90,000)
Indirect Cost Reimbursement		0	0	--	108,939	27,235	25.00%	(81,704)
Arts & Humanities Grants		0	0	--	7,010	7,010	100.00%	0
Interest on Loan Payments		0	0	--	28	20	72.25%	(8)
Rent of County Buildings		0	0	--	138,177	46,113	33.37%	(92,064)
Sale of County-Owned Property		0	0	--	7,000	6,000	85.71%	(1,000)
Miscellaneous Revenues		0	0	--	1,000	-84	-8.38%	(1,084)
Transfer from Human Services		0	0	--	7,000	1,750	25.00%	(5,250)
Transfer from Health Care Center		0	0	--	733,877	1,930	0.26%	(731,947)
Transfer from Highway		0	0	--	8,000	2,000	25.00%	(6,000)
Use of Fund Balance		0	0	--	0	0	--	0
Miscellaneous Expenses		100	0	0.00%	0	0	--	100
Charitable/Penal Fines, Misc		212	106	50.11%	0	0	--	106
Contingency Fund Remaining		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		16,422	0	0.00%	0	0	--	16,422
Wisconsin River Rail Transit		28,000	28,000	100.00%	0	0	--	0
Pink Lady Transit Commission		1,200	1,200	100.00%	0	0	--	0
Mid-Continent Railway Museum		77,000	0	0.00%	0	0	--	77,000
Sauk County Libraries		1,044,698	1,043,815	99.92%	0	0	--	883
Arts & Humanities		75,772	16,828	22.21%	0	0	--	58,944
UW-Baraboo / Sauk County		102,500	102,500	100.00%	0	0	--	0
Sauk County Development Corp		75,000	50,000	66.67%	0	0	--	25,000
ATC Environmental Impact Fee Projects		0	20,899	--	0	0	--	(20,899)
Transfer to ADRC		186,215	0	0.00%	0	0	--	186,215
Transfer to Debt Service Fund		1,418,297	354,574	25.00%	0	0	--	1,063,723
Transfer to Health Care Center (for debt service)		1,617,167	283,042	17.50%	0	0	--	1,334,125
TOTAL GENERAL FUND NON-DEPARTMENTAL		5,004,883	1,913,264	38.23%	3,181,668	-718,627	-22.59%	(808,676)
County Board		236,853	38,683	16.33%	156,853	39,213	25.00%	80,530
Clerk of Courts		1,116,752	241,675	21.64%	1,116,752	234,737	21.02%	(6,937)
Circuit Courts		695,691	153,412	22.05%	680,691	224,957	33.05%	86,546
Court Commissioner		242,064	54,342	22.45%	237,449	55,313	23.29%	5,587
Register in Probate		224,353	36,121	16.10%	224,353	52,563	23.43%	16,441
Accounting		720,325	104,207	14.47%	704,325	175,498	24.92%	87,290
County Clerk / Elections		417,989	85,188	20.38%	417,989	140,370	33.58%	55,182
Personnel		560,330	143,348	25.58%	560,330	139,639	24.92%	(3,710)
Treasurer		917,152	430,639	46.95%	521,052	345,077	66.23%	310,537
Register of Deeds		224,566	52,222	23.25%	224,566	43,982	19.59%	(8,239)
District Attorney / Victim Witness		746,060	147,454	19.76%	726,060	153,986	21.21%	26,532
Corporation Counsel		655,789	143,800	21.93%	655,789	158,298	24.14%	14,498
Surveyor		81,346	9,765	12.00%	81,346	20,337	25.00%	10,572
Building Services		3,635,313	546,466	15.03%	2,958,113	751,378	25.40%	882,113
Sheriff		14,426,751	3,416,532	23.68%	14,047,751	3,388,809	24.12%	351,277
Coroner		162,012	34,788	21.47%	162,012	41,503	25.62%	6,715
Emergency Management		226,255	67,203	29.70%	226,255	39,939	17.65%	(27,264)
Administrative Coordinator		319,637	44,519	13.93%	230,373	57,593	25.00%	102,338
Management Information Systems		3,077,012	729,557	23.71%	2,983,801	695,416	23.31%	59,070
Criminal Justice Coordinating		486,775	72,248	14.84%	486,775	93,871	19.28%	21,623
Public Health		1,933,763	426,137	22.04%	1,933,763	500,531	25.88%	74,394
WIC		389,137	83,980	21.58%	389,137	8,147	2.09%	(75,833)
Environmental Health		605,254	130,298	21.53%	605,254	39,870	6.59%	(90,428)
Child Support		929,853	211,942	22.79%	929,853	23,746	2.55%	(188,196)
Veterans Service		350,357	73,261	20.91%	350,357	96,214	27.46%	22,954
Parks		1,714,363	65,063	3.80%	468,081	110,508	23.61%	1,291,728
Conservation, Planning & Zoning		1,735,644	321,827	18.54%	1,702,017	391,665	23.01%	103,466
UW Extension		400,885	138,949	34.66%	400,885	100,006	24.95%	(38,944)
TOTAL GENERAL FUND		42,237,164	9,916,890	23.48%	37,363,650	7,404,541	19.82%	2,361,165

SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2018

Percent of Year Complete 25.00%

Department / Account Title	2018 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2018 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget
Aging & Disability Resource Center	2,529,900	502,123	19.85%	2,449,680	677,050	27.64%	255,147
Human Services	19,439,261	3,735,851	19.22%	19,439,261	2,476,142	12.74%	(1,259,709)
Jail Fund	100,000	25,000	25.00%	100,000	13,734	13.73%	(11,266)
Land Records Modernization	560,752	126,705	22.60%	400,242	80,105	20.01%	113,910
Landfill Remediation	114,281	17,174	15.03%	14,800	9,301	62.85%	91,608
Drug Seizures	11,100	0	0.00%	100	0	0.00%	11,000
Community Development Block Grant	342,652	0	0.00%	70,228	13,791	19.64%	286,215
CDBG Housing Rehabilitation	20,000	18,394	91.97%	20,000	2	0.01%	(18,392)
TOTAL SPECIAL REVENUE FUNDS	23,117,946	4,425,246	19.14%	22,494,311	3,270,124	14.54%	(531,487)
DEBT SERVICE FUND	1,862,163	0	0.00%	1,523,297	387,635	25.45%	726,501
HEALTH CARE CENTER FUND	12,475,322	2,280,379	18.28%	11,745,322	2,500,262	21.29%	949,883
Highway	10,213,272	1,988,611	19.47%	9,488,272	2,762,117	29.11%	1,498,506
Insurance	60,500	0	0.00%	138,621	1,051	0.76%	(77,070)
Workers Compensation	235,333	220,144	93.55%	235,333	58,250	24.75%	(161,894)
TOTAL INTERNAL SERVICE FUNDS	10,509,105	2,208,755	21.02%	9,862,226	2,821,418	28.61%	1,259,542
Dog License	24,000	11,596	48.32%	24,000	12,804	53.35%	1,207
TOTAL TRUST & AGENCY FUNDS	24,000	11,596	48.32%	24,000	12,804	53.35%	1,207
TOTAL COUNTY	90,225,700	18,842,868	20.88%	83,012,806	16,396,784	19.75%	4,766,810

SAUK COUNTY FUND BALANCES	December 31, 2017 PRELIMINARY as of 5/3/18	2018 Net Income/Adj	March 31, 2018
GENERAL FUND			
Nonspendable - Inventories	23,959	0	23,959
Nonspendable - Prepaid Items	46,690	0	46,690
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,252,457	0	1,252,457
Nonspendable - LT Receivable (Loan to Tri-County Airport)	1,349	-674	674
Nonspendable - Interfund Receivable (Tri-County Airport)	97,945	0	97,945
Assigned - Encumbrances	285,130	0	285,130
Assigned - Carryforward Funds	3,389,855	0	3,389,855
Assigned - Subsequent Yr Budgeted Fund Bal Use	4,803,264	0	4,803,264
*Unassigned - Working Capital	15,410,375	1,377,417	16,787,792
*Unassigned	15,553,116	-3,889,092	11,664,024
TOTAL GENERAL FUND BALANCE	40,864,141	-2,512,349	38,351,792
* County Reserves (working capital and unassigned)	30,963,491	-2,511,675	28,451,816
OTHER FUNDS			
Aging & Disability Resource Center	520,522	174,927	695,449
Human Services	3,758,571	-1,259,709	2,498,862
Jail Assessment	5,790	-11,266	-5,476
Land Records	591,357	-46,600	544,757
Landfill Remediation	4,853,234	-7,873	4,845,362
Drug Seizures	88,674	0	88,674
CDBG Revolving Loan Fund	264,479	13,791	278,270
CDBG Housing Rehabilitation	20,559	-18,392	2,167
Debt Service	1,353,234	387,635	1,740,869
Health Care Center	4,978,248	219,883	5,198,131
Highway	15,230,754	773,506	16,004,260
Insurance	472,402	1,051	473,453
Workers Compensation	709,529	-161,894	547,635
Dog Licence	-264	1,207	944
TOTAL ALL FUNDS' BALANCES	73,711,231	-2,446,084	71,265,147

CURRENT DEBT PRINCIPAL BALANCE	
2009 HCC Refunding Bonds (final payment 2023)	4,445,000
2016 Law Enforcement Refunding Bonds (2021)	7,090,000
2017 HCC Refunding Bonds (2027)	5,080,000
Principal Payments are Due October 1	16,615,000