



Accounting Department

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To: Sauk County Board of Supervisors
 Date: August 8, 2018
 About: June, 2018 2nd Quarter Financial Report – 50.00% 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. In Human Services, many Wisconsin Department of Health & Family Services payments are received in July for the first half of the year. Transportation aids of \$1,300,000 are received 25% in January, 50% in July, and 25% in October. Shared revenue of \$702,000 is received 15% in July and 85% in November. Due to uncertainties in interest rates, interest earned on the County's invested funds was estimated conservatively. Miscellaneous revenues are high due to proceeds from sale of tax deeded properties.

Overall, 38.79% 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	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	19,040,650	4,769,320	(14,271,330)	25.05%
User Fees	9,514,680	4,395,728	(5,118,952)	46.20%
Sales Tax	8,775,658	3,311,463	(5,464,195)	37.73%
Intergovernmental Charges	7,898,913	4,224,540	(3,674,373)	53.48%
Licenses & Permits	839,675	452,826	(386,849)	53.93%
Other Taxes	635,135	329,577	(305,558)	51.89%
Fines, Forfeitures & Penalties	473,600	267,520	(206,080)	56.49%
Rent	413,577	222,960	(190,617)	53.91%
Interest	396,774	464,582	67,808	117.09%
Miscellaneous	184,642	246,515	61,873	133.51%
Donations	97,897	41,577	(56,320)	42.47%
Total	48,271,201	18,726,608	(29,544,593)	38.79%

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, 2018 follow. This means uncollected delinquent taxes due to Sauk County equal \$8,736,782, which is \$1,790,616 less than a year ago at this time. Of this total, about 24.39% (about \$2,131,000) 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, was due July 31, 2018.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2018	Percent of County-Wide Levy Collected
2017	2018	\$4.68	30,969,018	124,747,926	7,655,760	93.86%
2016	2017	\$4.72	30,351,664	122,691,581	604,977	99.51%
2015	2016	\$4.76	30,183,042	123,046,787	328,733	99.73%
2014	2015	\$4.97	29,878,110	121,004,422	66,630	99.94%
2013	2014	\$4.79	28,854,774	124,273,971	38,261	99.97%
2012	2013	\$4.66	28,531,297	122,259,549	16,040	99.99%
2011	2012	\$4.54	28,531,297	121,315,933	10,581	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 July 31, 2018</i>					<i>8,736,782</i>	
<i>One Year Ago - Uncollected Taxes as of July 31, 2017</i>					<i>10,527,398</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	849,720.61	20.95%	21.52%
June	April	496,081.68	537,693.71	572,371.61	780,604.53	792,838.40	732,945.80	28.53%	29.87%
July	May	666,351.94	728,144.84	744,908.83	752,232.51	705,028.12	690,119.90	37.10%	37.73%
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	3,311,463.29		
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	(5,464,194.71)		

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, 43.02% 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	33,310,168	15,786,346	17,523,822	47.39%
Supplies & Services	33,174,426	13,998,093	19,176,333	42.20%
Labor Benefits	12,955,723	6,124,898	6,830,825	47.28%
Capital Outlay	7,553,592	1,516,597	6,036,995	20.08%
Total	86,993,909	37,425,934	49,567,975	43.02%

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 June 2018	Avg 2015-2017	2018 % of Budget
Interest Collected on Delinquent Taxes	768,355	598,024	502,980	425,000	204,300	39%	48%
Interest Earned on Investments	134,064	218,298	348,338	330,000	394,690	50%	120%
Real Estate Transfer Tax	245,920	234,296	236,646	190,000	125,217	44%	66%
Register of Deeds Filing Fees	338,228	364,999	304,789	295,000	141,283	50%	48%
CPZ Land Use Permits	103,667	114,274	100,246	90,000	47,640	37%	53%
CPZ Sanitary Permits	71,450	66,350	66,900	62,000	29,150	33%	47%

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 June 2018	2018 % of Budget
Huber Board Fees	196,109	131,802	114,131	160,000	48,691	30%
Housing Prisoners from Other Jurisdictions – All Sources	715,640	809,953	752,262	643,304	362,843	56%

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

Particularly with the work drafting the County’s 2019 budget, now is the time to remain mindful of current and future indications that funding is changing. 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.

Upcoming Budget Events for County Board Members:

August/September Committee Meetings	Approval of departmental budgets
September 27-28	Finance Committee review of all departmental budgets
October 8	Finance Committee final recommendation to the County Board
October 16	County Board meeting with presentation of Finance Committee recommendation
November 13	Public hearing and final budget adoption

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

Sauk County Financial Report

June 30, 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
50.00%																
Revenues																
Property Taxes	(\$1,223,400)	(\$611,700)	(\$611,700)	50.00%	\$14,241,863	\$7,120,932	(\$7,120,931)	50.00%	\$4,116,954	\$2,058,477	(\$2,058,477)	50.00%	\$12,078,651	\$6,039,326	(\$6,039,326)	50.00%
Other Taxes	635,135	329,577	(305,558)	51.89%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	8,775,658	3,311,463	(5,464,195)	37.73% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,189,822	237,829	(951,993)	19.99% A	702,996	242,793	(460,203)	34.54%	1,394,806	399,621	(995,185)	28.65% E	15,392,393	3,826,478	(11,565,915)	24.86% G
Licenses & Permits	14,000	6,375	(7,625)	45.54%	35,040	15,665	(19,375)	44.71%	0	0	0	--	541,135	311,884	(229,251)	57.64%
Fines, Forfeitures & Penalties	5,000	0	(5,000)	0.00%	394,600	223,719	(170,881)	56.70%	0	0	0	--	69,000	37,898	(31,102)	54.93%
User Fees	587,491	280,711	(306,780)	47.78%	917,605	429,761	(487,844)	46.84%	185,501	81,091	(104,410)	43.71%	7,644,183	3,476,970	(4,167,213)	45.49%
Intergovernmental Charges	2,735,137	1,130,593	(1,604,544)	41.34%	1,131,719	606,376	(525,343)	53.58%	3,783,011	2,385,823	(1,397,188)	63.07%	228,046	86,584	(141,462)	37.97%
Donations	0	0	0	--	5,000	0	(5,000)	0.00%	0	0	0	--	92,897	40,877	(52,020)	44.00%
Interest	332,228	397,255	65,027	119.57% B	100	0	(100)	0.00%	22,800	26,300	3,500	115.35%	14,000	7,013	(6,987)	50.09%
Rent	413,577	222,960	(190,617)	53.91%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	21,620	92,781	71,161	429.15% C	92,500	103,184	10,684	111.55% D	0	0	0	--	2,940	10,091	7,151	343.24%
Transfers from Other Funds	748,877	2,245,451	1,496,574	299.84%	0	0	0	--	0	0	0	--	1,803,382	566,084	(1,237,299)	31.39%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,235,145	7,643,296	(6,591,849)	53.69%	17,521,423	8,742,430	(8,778,994)	49.90%	9,503,072	4,951,313	(4,551,759)	52.10%	37,866,627	14,403,205	(23,463,422)	38.04%
Expenses / Expenditures																
Wages & Salaries	3,694,239	1,725,236	1,969,003	46.70%	10,099,519	4,884,014	5,215,505	48.36%	3,078,124	1,556,143	1,521,981	50.55%	15,204,146	7,047,922	8,156,224	46.36%
Labor Benefits	1,265,565	595,117	670,448	47.02%	3,982,442	1,932,782	2,049,660	48.53%	1,328,309	669,185	659,124	50.38%	5,981,782	2,743,810	3,237,972	45.87%
Supplies & Services	4,743,538	2,222,836	2,520,702	46.86%	4,024,251	1,685,743	2,338,508	41.89%	5,246,042	1,570,659	3,675,383	29.94% F	15,231,325	6,824,117	8,407,208	44.80%
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	161,183	150,984	51.63%
Capital Outlay	3,524,007	889,872	2,634,135	25.25%	1,023,588	516,979	506,609	50.51%	725,000	(0)	725,000	0.00%	1,117,181	53,949	1,063,232	4.83%
Transfers to Other Funds / Debt Issuance Costs	3,221,679	1,275,232	1,946,447	39.58%	100,000	50,000	50,000	50.00%	8,000	4,000	4,000	50.00%	740,877	2,241,452	(1,500,575)	302.54%
Total Expenditures	16,449,028	6,708,294	9,740,734	40.78%	19,229,800	9,069,518	10,160,282	47.16%	10,385,475	3,799,986	6,585,489	36.59%	39,407,478	19,072,433	20,335,045	48.40%
Functional Expenditures as % of Total	17.49%	16.27%			20.44%	22.00%			11.04%	9.22%			41.90%	46.26%		
Net Increase/(Decrease) in Fund Balances	(\$2,213,883)	\$935,002	\$3,148,885		(\$1,708,377)	(\$327,089)	\$1,381,288		(\$882,403)	\$1,151,326	\$2,033,729		(\$1,540,851)	(\$4,669,228)	(\$3,128,377)	

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 May, 2018 sales (37.10% as seasonally adjusted).

- A Grants & Aids are primarily shared revenues (\$701,889) which are received are received 15% in July and 85% in November
- B Interest on Treasurer's invested funds exceeding conservative estimates.
- C Sale of tax deeded properties higher than expected by \$58,000. Section 125 employee forfeitures exceeds budget by \$17,500.
- D Clerk of Courts interest collected on accounts receivable exceeds budget by \$21,000.
- E Transportation aids (\$1,300,000) received 25% January, 50% July, and 25% October.
- F Highway road construction costs for the summer season are not yet paid.
- G Human Services Wis Dept of Health & Family Services payments received in July for the first half of the year.

Sauk County Financial Report

June 30, 2018

Percent of Year Complete

50.00%	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)				(Unfavorable)	
Revenues												
Property Taxes	\$1,754,950	\$877,475	(\$877,475)	50.00%			\$0	--	\$30,969,018	\$15,484,510	(\$15,484,508)	50.00%
Other Taxes	0	0	0	--			0	--	635,135	329,577	(305,558)	51.89%
Sales Tax	0	0	0	--			0	--	8,775,658	3,311,463	(5,464,195)	37.73%
Grants & Aids	360,633	62,599	(298,034)	17.36% H			0	--	19,040,650	4,769,320	(14,271,330)	25.05%
Licenses & Permits	249,500	118,902	(130,598)	47.66%			0	--	839,675	452,826	(386,849)	53.93%
Fines, Forfeitures & Penalties	5,000	5,903	903	118.07%			0	--	473,600	267,520	(206,080)	56.49%
User Fees	179,900	127,194	(52,706)	70.70%			0	--	9,514,680	4,395,728	(5,118,952)	46.20%
Intergovernmental Charges	21,000	15,163	(5,837)	72.20%			0	--	7,898,913	4,224,540	(3,674,373)	53.48%
Donations	0	700	700	--			0	--	97,897	41,577	(56,320)	42.47%
Interest	22,646	13,404	(9,242)	59.19%	5,000	20,611	15,611	412.22%	396,774	464,582	67,808	117.09%
Rent	0	0	0	--			0	--	413,577	222,960	(190,617)	53.91%
Miscellaneous	67,582	40,459	(27,123)	59.87%			0	--	184,642	246,515	61,873	133.51%
Transfers from Other Funds	0	0	0	--	1,518,297	759,149	(759,149)	50.00%	4,070,556	3,570,683	(499,873)	87.72%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	2,661,211	1,261,799	(1,399,412)	47.41%	1,523,297	779,760	(743,537)	51.19%	83,310,775	37,781,801	(45,528,974)	45.35%
Expenses / Expenditures												
Wages & Salaries	1,234,140	573,031	661,109	46.43%			0	--	33,310,168	15,786,346	17,523,822	47.39%
Labor Benefits	397,625	184,003	213,622	46.28%			0	--	12,955,723	6,124,898	6,830,825	47.28%
Supplies & Services	3,929,270	1,694,738	2,234,532	43.13%			0	--	33,174,426	13,998,093	19,176,333	42.20%
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	70,900	71,263	49.87%	454,330	232,083	222,247	51.08%
Capital Outlay	1,163,816	55,797	1,108,019	4.79%			0	--	7,553,592	1,516,597	6,036,995	20.08%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	4,070,556	3,570,683	499,873	87.72%
Total Expenditures	6,724,851	2,507,569	4,217,282	37.29%	1,862,163	70,900	1,791,263	3.81%	94,058,795	41,228,700	52,830,095	43.83%
Functional Expenditures as % of Total	7.15%	6.08%			1.98%	0.17%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$4,063,640)	(\$1,245,770)	\$2,817,870		(\$338,866)	\$708,860	\$1,047,726		(\$10,748,020)	(\$3,446,899)	\$7,301,121	

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

H Land Conservation aid received late in the year \$125,000.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2018	2018 Expense	2018 Revenue		2018 Revenue			Department Net
Percent of Year Complete	Budget	Budget Excluding		Budget Excluding			Favorable /
50.00%	Excluding Addition	Year-to-Date	% of	Carryforwards,	Year-to-Date	% of	(Unfavorable)
Department / Account Title	to Fund Balance	Expenses	Budget	or Fund Bal Use	Revenues	Budget	to Budget
General Fund Property Tax	0	0	--	-7,397,230	-3,698,615	50.00%	3,698,615
Miscellaneous Sales Tax	0	0	--	130	60	46.15%	(70)
County Sales Tax	0	0	--	8,775,658	3,311,463	37.73%	(5,464,195)
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	74,385	68.28%	(34,554)
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	72,026	52.13%	(66,151)
Sale of County-Owned Property	0	0	--	7,000	12,066	172.37%	5,066
Miscellaneous Revenues	0	0	--	1,000	310	30.97%	(690)
Transfer from Human Services	0	0	--	7,000	1,867,537	26679.10%	1,860,537
Transfer from Health Care Center	0	0	--	733,877	373,914	50.95%	(359,963)
Transfer from Highway	0	0	--	8,000	4,000	50.00%	(4,000)
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	14,569	88.72%	0	0	--	1,853
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	38,500	50.00%	0	0	--	38,500
Sauk County Libraries	1,044,698	1,044,003	99.93%	0	0	--	695
Arts & Humanities	77,852	75,303	96.73%	0	0	--	2,549
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	432,678	24,440	5.65%	0	0	--	408,238
Transfer to ADRC	186,215	0	0.00%	0	0	--	186,215
Transfer to Debt Service Fund	1,418,297	709,148	50.00%	0	0	--	709,149
Transfer to Health Care Center (for debt service)	1,617,167	566,084	35.00%	0	0	--	1,051,084
TOTAL GENERAL FUND NON-DEPARTMENTAL	5,439,641	2,666,153	49.01%	3,181,668	2,024,177	63.62%	1,615,997
County Board	236,853	81,283	34.32%	156,853	78,427	50.00%	77,144
Clerk of Courts	1,116,752	547,471	49.02%	1,116,752	653,064	58.48%	105,592
Circuit Courts	695,691	350,101	50.32%	680,691	340,146	49.97%	5,044
Court Commissioner	264,311	127,617	48.28%	237,449	113,619	47.85%	12,864
Register in Probate	224,353	78,890	35.16%	224,353	110,712	49.35%	31,823
Accounting	718,069	340,338	47.40%	704,325	351,247	49.87%	24,654
County Clerk / Elections	417,989	178,397	42.68%	417,989	238,703	57.11%	60,306
Personnel	625,594	283,568	45.33%	560,330	298,818	53.33%	80,514
Treasurer	917,152	550,813	60.06%	521,052	561,294	107.72%	406,582
Register of Deeds	224,566	112,022	49.88%	224,566	138,456	61.65%	26,434
District Attorney / Victim Witness	746,060	316,157	42.38%	726,060	308,456	42.48%	12,299
Corporation Counsel	655,789	302,467	46.12%	655,789	328,995	50.17%	26,528
Surveyor	81,346	23,325	28.67%	81,346	40,673	50.00%	17,348
Building Services	4,670,269	1,566,895	33.55%	2,958,113	1,498,138	50.65%	1,643,399
Sheriff	14,503,202	6,995,050	48.23%	14,047,751	7,003,389	49.85%	463,790
Coroner	162,012	74,996	46.29%	162,012	79,131	48.84%	4,135
Emergency Management	226,255	120,625	53.31%	226,255	79,828	35.28%	(40,797)
Administrative Coordinator	403,957	130,695	32.35%	230,373	115,187	50.00%	158,075
Management Information Systems	3,769,638	1,587,106	42.10%	3,181,770	1,367,534	42.98%	368,296
Criminal Justice Coordinating	626,294	173,612	27.72%	586,775	258,077	43.98%	123,983
Public Health	1,964,956	931,247	47.39%	1,933,763	1,022,205	52.86%	122,151
WIC	416,582	180,674	43.37%	389,137	94,991	24.26%	(58,838)
Environmental Health	826,094	288,696	34.95%	605,254	338,780	55.97%	270,925
Child Support	933,194	446,804	47.88%	929,853	306,132	32.92%	(137,331)
Veterans Service	350,901	160,418	45.72%	350,357	180,929	51.64%	21,055
Parks	2,258,070	223,869	9.91%	468,081	248,082	53.00%	1,814,202
Conservation, Planning & Zoning	1,884,414	731,063	38.80%	1,702,017	749,748	44.05%	201,082
UW Extension	409,987	198,642	48.45%	400,885	210,106	52.41%	20,566
TOTAL GENERAL FUND	45,769,991	19,768,993	43.19%	37,661,619	19,138,444	50.82%	7,477,823

SAUK COUNTY FINANCIAL REPORT (Unaudited)

Department / Account Title	2018 Expense Budget			2018 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	
Aging & Disability Resource Center	2,602,108	1,070,505	41.14%	2,449,680	1,117,878	45.63%	199,802
Human Services	19,616,259	11,030,950	56.23%	19,439,261	6,061,337	31.18%	(4,792,615)
Jail Fund	100,000	50,000	50.00%	100,000	54,084	54.08%	4,084
Land Records Modernization	560,752	260,030	46.37%	400,242	215,401	53.82%	115,882
Landfill Remediation	114,281	32,254	28.22%	14,800	22,300	150.68%	89,527
Drug Seizures	11,100	20,483	184.53%	100	0	0.00%	(9,483)
Community Development Block Grant	342,652	0	0.00%	70,228	32,347	46.06%	304,771
CDBG Housing Rehabilitation	20,000	19,250	96.25%	20,000	21,515	107.58%	2,266
TOTAL SPECIAL REVENUE FUNDS	23,367,152	12,483,471	53.42%	22,494,311	7,524,863	33.45%	(4,085,767)
DEBT SERVICE FUND	1,862,163	70,900	3.81%	1,523,297	779,760	51.19%	1,047,726
HEALTH CARE CENTER FUND	12,526,384	4,877,531	38.94%	11,745,322	5,263,286	44.81%	1,166,818
Highway	10,213,272	3,711,663	36.34%	9,488,272	4,929,013	51.95%	1,942,350
Insurance	60,500	6,257	10.34%	138,621	2,545	1.84%	(81,833)
Workers Compensation	235,333	297,777	126.53%	235,333	125,625	53.38%	(172,151)
TOTAL INTERNAL SERVICE FUNDS	10,509,105	4,015,696	38.21%	9,862,226	5,057,182	51.28%	1,688,365
Dog License	24,000	12,109	50.46%	24,000	18,266	76.11%	6,157
TOTAL TRUST & AGENCY FUNDS	24,000	12,109	50.46%	24,000	18,266	76.11%	6,157
TOTAL COUNTY	94,058,795	41,228,700	43.83%	83,310,775	37,781,801	45.35%	7,301,121

SAUK COUNTY FUND BALANCES

	December 31, 2017	2018 Net Income/Adj	June 30, 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	3,206,036	0	3,206,036
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	15,736,935	-2,007,291	13,729,643
TOTAL GENERAL FUND BALANCE	40,864,141	-630,549	40,233,592
* County Reserves (working capital and unassigned)	31,147,310	-629,874	30,517,435
OTHER FUNDS			
Aging & Disability Resource Center	520,522	47,374	567,896
Human Services	3,758,571	-4,969,613	-1,211,042
Jail Assessment	5,790	4,084	9,874
Land Records	591,357	-44,628	546,729
Landfill Remediation	4,853,234	-9,954	4,843,280
Drug Seizures	88,674	-20,483	68,191
CDBG Revolving Loan Fund	264,479	32,347	296,826
CDBG Housing Rehabilitation	20,559	2,266	22,825
Debt Service	1,353,234	708,860	2,062,094
Health Care Center	4,978,248	385,756	5,364,004
Highway	15,230,754	1,217,350	16,448,104
Insurance	472,402	-3,712	468,689
Workers Compensation	709,529	-172,151	537,378
Dog Licence	-264	6,157	5,893
TOTAL ALL FUNDS' BALANCES	73,711,231	-3,446,899	70,264,332

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