



Accounting Department

Kerry P. Beghin, CPA
 Finance Director
 505 Broadway, Baraboo, WI 53913

PHONE: 608-355-3237
 FAX: 608-355-3522
 E-Mail: kerry.beghin@saukcountywi.gov

To: Sauk County Board of Supervisors
 Date: November 2, 2018
 About: September, 2018 3rd Quarter Financial Report – 75.00% 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, reimbursements for Comprehensive Community Services are lagging. 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, 72.67% of annual revenues have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	19,040,650	12,502,168	(6,538,482)	65.66%
User Fees	9,514,680	6,537,840	(2,976,840)	68.71%
Sales Tax	8,775,658	6,388,738	(2,386,921)	72.80%
Intergovernmental Charges	7,898,913	6,301,147	(1,597,766)	79.77%
Licenses & Permits	839,675	836,783	(2,892)	99.66%
Other Taxes	635,135	578,640	(56,495)	91.10%
Fines, Forfeitures & Penalties	473,600	353,194	(120,406)	74.58%
Rent	413,577	313,766	(99,811)	75.87%
Interest	396,774	816,471	419,697	205.78%
Miscellaneous	184,642	373,570	188,928	202.32%
Donations	97,897	75,385	(22,512)	77.00%
Total	48,271,201	35,077,700	(13,193,501)	72.67%

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of October 31, 2018 follow. This means uncollected delinquent taxes due to Sauk County equal \$2,075,417, which is \$120,307 more than a year ago at this time. Of this total, about 24.39% (about \$506,252) 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 October 31, 2018	Percent of County-Wide Levy Collected
2017	2018	\$4.68	30,969,018	124,747,926	1,136,533	99.09%
2016	2017	\$4.72	30,351,664	122,691,581	534,104	99.56%
2015	2016	\$4.76	30,183,042	123,046,787	283,998	99.77%
2014	2015	\$4.97	29,878,110	121,004,422	46,014	99.96%
2013	2014	\$4.79	28,854,774	124,273,971	32,757	99.97%
2012	2013	\$4.66	28,531,297	122,259,549	15,631	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 October 31, 2018</i>					2,075,417	
<i>One Year Ago - Uncollected Taxes as of October 31, 2017</i>					1,955,110	

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 exceeding 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	1,151,529.28	47.94%	50.86%
September	July	790,868.27	843,602.12	947,389.99	1,011,133.99	1,092,529.46	1,025,166.15	59.11%	62.54%
October	August	853,073.27	930,904.65	976,099.73	865,618.18	907,830.64	900,578.78	69.92%	72.80%
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	6,388,737.50		
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	(2,386,920.50)		

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, 65.67% of annual expenditures have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	33,310,168	23,536,457	9,773,711	70.66%
Supplies & Services	33,174,426	22,267,313	10,907,113	67.12%
Labor Benefits	12,955,723	8,610,222	4,345,501	66.46%
Capital Outlay	7,553,592	2,714,888	4,838,704	35.94%
Total	86,993,909	57,128,880	29,865,029	65.67%

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 September 2018	Avg 2015-2017	2018 % of Budget
Interest Collected on Delinquent Taxes	768,355	598,024	502,980	425,000	376,913	72%	89%
Interest Earned on Investments	134,064	218,298	348,338	330,000	676,132	83%	205%
Real Estate Transfer Tax	245,920	234,296	236,646	190,000	197,951	72%	104%
Register of Deeds Filing Fees	338,228	364,999	304,789	295,000	215,289	74%	73%
CPZ Land Use Permits	103,667	114,274	100,246	90,000	85,335	74%	95%
CPZ Sanitary Permits	71,450	66,350	66,900	62,000	60,300	70%	97%

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 September 2018	2018 % of Budget
Huber Board Fees	196,109	131,802	114,131	160,000	81,425	51%
Housing Prisoners from Other Jurisdictions – All Sources	715,640	809,953	752,262	643,304	605,804	94%

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 of the County's 2019 budget, it is time to remain mindful of current and future indications that funding is changing. Department managers provide oversight committees 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

September 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
75.00%																
Revenues																
Property Taxes	(\$1,223,400)	(\$917,550)	(\$305,850)	75.00%	\$14,241,863	\$10,681,398	(\$3,560,465)	75.00%	\$4,116,954	\$3,087,716	(\$1,029,239)	75.00%	\$12,078,651	\$9,058,988	(\$3,019,663)	75.00%
Other Taxes	635,135	578,640	(56,495)	91.10%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	8,775,658	6,388,738	(2,386,921)	72.80% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,189,822	481,111	(708,711)	40.44% A	702,996	549,037	(153,959)	78.10%	1,394,806	1,290,682	(104,124)	92.53%	15,392,393	9,981,211	(5,411,182)	64.85%
Licenses & Permits	14,000	12,145	(1,855)	86.75%	35,040	23,665	(11,375)	67.54%	0	0	0	--	541,135	582,493	41,358	107.64% J
Fines, Forfeitures & Penalties	5,000	3,002	(1,998)	60.04%	394,600	296,350	(98,250)	75.10%	0	0	0	--	69,000	47,538	(21,462)	68.90%
User Fees	587,491	422,230	(165,261)	71.87%	917,605	634,422	(283,183)	69.14%	185,501	89,279	(96,222)	48.13% E	7,644,183	5,206,742	(2,437,441)	68.11%
Intergovernmental Charges	2,735,137	1,571,088	(1,164,049)	57.44%	1,131,719	961,774	(169,945)	84.98%	3,783,011	3,609,159	(173,852)	95.40% F	228,046	143,963	(84,083)	63.13%
Donations	0	0	0	--	5,000	0	(5,000)	0.00%	0	0	0	--	92,897	67,385	(25,512)	72.54%
Interest	332,228	680,895	348,667	204.95% B	100	0	(100)	0.00%	22,800	70,742	47,942	310.27% G	14,000	10,519	(3,481)	75.14%
Rent	413,577	313,766	(99,811)	75.87%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	21,620	162,321	140,701	750.79% C	92,500	130,133	37,633	140.68% D	0	0	0	--	2,940	15,146	12,206	515.18%
Transfers from Other Funds	748,877	2,662,599	1,913,722	355.55%	0	0	0	--	0	0	0	--	1,803,382	849,125	(954,257)	47.09%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,235,145	12,358,984	(1,876,161)	86.82%	17,521,423	13,276,779	(4,244,644)	75.77%	9,503,072	8,147,578	(1,355,494)	85.74%	37,866,627	25,963,111	(11,903,516)	68.56%
Expenses / Expenditures																
Wages & Salaries	3,694,239	2,579,431	1,114,808	69.82%	10,099,519	7,216,262	2,883,257	71.45%	3,078,124	2,240,447	837,677	72.79%	15,204,146	10,625,876	4,578,270	69.89%
Labor Benefits	1,265,565	855,528	410,037	67.60%	3,982,442	2,765,495	1,216,947	69.44%	1,328,309	686,438	641,871	51.68% H	5,981,782	4,042,084	1,939,698	67.57%
Supplies & Services	4,743,538	2,948,100	1,795,438	62.15%	4,024,251	2,559,547	1,464,705	63.60%	5,246,042	2,583,443	2,662,599	49.25% I	15,231,325	11,559,764	3,671,561	75.89%
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	241,062	71,105	77.22%
Capital Outlay	3,524,007	1,141,843	2,382,164	32.40%	1,023,588	628,329	395,259	61.38%	725,000	221,042	503,958	30.49%	1,117,181	100,332	1,016,849	8.98%
Transfers to Other Funds / Debt Issuance Costs	3,221,679	1,912,848	1,308,831	59.37%	100,000	75,000	25,000	75.00%	8,000	6,000	2,000	75.00%	740,877	2,656,599	(1,915,722)	358.57%
Total Expenditures	16,449,028	9,437,750	7,011,278	57.38%	19,229,800	13,244,633	5,985,167	68.88%	10,385,475	5,737,370	4,648,105	55.24%	39,407,478	29,225,718	10,181,760	74.16%
Functional Expenditures as % of Total Expenditures	17.49%	15.20%			20.44%	21.33%			11.04%	9.24%			41.90%	47.07%		
Net Increase/(Decrease) in Fund Balances	(\$2,213,883)	\$2,921,234	\$5,135,117		(\$1,708,377)	\$32,147	\$1,740,524		(\$882,403)	\$2,410,208	\$3,292,611		(\$1,540,851)	(\$3,262,606)	(\$1,721,755)	

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 August, 2018 sales (69.92% 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 \$125,000. Section 125 employee forfeitures exceeds budget by \$17,500.
- D Clerk of Courts interest on accounts receivable exceeds budget by \$43,000
- E Sale of materials higher in winter months.
- F Charges to the Sauk County Parks budget for construction of the Great Sauk State Trail.
- G Landfill interest on invested funds exceeding conservative estimates.
- H Allocation of labor benefits costs finalized at year end.
- I County highway road construction projects delayed to accommodate Great Sauk State Trail construction.
- J Only in its second year of operation as full agent of the state, environmental health inspections exceed budget.

Sauk County Financial Report

September 30, 2018

Percent of Year Complete

75.00%	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	\$1,316,213	(\$438,737)	75.00%			\$0	--	\$30,969,018	\$23,226,765	(\$7,742,253)	75.00%
Other Taxes	0	0	0	--			0	--	635,135	578,640	(56,495)	91.10%
Sales Tax	0	0	0	--			0	--	8,775,658	6,388,738	(2,386,921)	72.80%
Grants & Aids	360,633	200,126	(160,507)	55.49% K			0	--	19,040,650	12,502,168	(6,538,482)	65.66%
Licenses & Permits	249,500	218,480	(31,020)	87.57%			0	--	839,675	836,783	(2,892)	99.66%
Fines, Forfeitures & Penalties	5,000	6,303	1,303	126.07%			0	--	473,600	353,194	(120,406)	74.58%
User Fees	179,900	185,167	5,267	102.93%			0	--	9,514,680	6,537,840	(2,976,840)	68.71%
Intergovernmental Charges	21,000	15,163	(5,837)	72.20%			0	--	7,898,913	6,301,147	(1,597,766)	79.77%
Donations	0	8,000	8,000	--			0	--	97,897	75,385	(22,512)	77.00%
Interest	22,646	20,533	(2,113)	90.67%	5,000	33,781	28,781	675.62% L	396,774	816,471	419,697	205.78%
Rent	0	0	0	--			0	--	413,577	313,766	(99,811)	75.87%
Miscellaneous	67,582	65,969	(1,613)	97.61%			0	--	184,642	373,570	188,928	202.32%
Transfers from Other Funds	0	0	0	--	1,518,297	1,138,723	(379,574)	75.00%	4,070,556	4,650,447	579,891	114.25%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	2,661,211	2,035,955	(625,256)	76.50%	1,523,297	1,172,504	(350,793)	76.97%	83,310,775	62,954,911	(20,355,864)	75.57%
Expenses / Expenditures												
Wages & Salaries	1,234,140	874,440	359,700	70.85%			0	--	33,310,168	23,536,457	9,773,711	70.66%
Labor Benefits	397,625	260,677	136,948	65.56%			0	--	12,955,723	8,610,222	4,345,501	66.46%
Supplies & Services	3,929,270	2,616,459	1,312,811	66.59%			0	--	33,174,426	22,267,313	10,907,113	67.12%
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	71,375	70,788	50.21%	454,330	312,437	141,893	68.77%
Capital Outlay	1,163,816	623,342	540,474	53.56%			0	--	7,553,592	2,714,888	4,838,704	35.94%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	4,070,556	4,650,447	(579,891)	114.25%
Total Expenditures	6,724,851	4,374,918	2,349,933	65.06%	1,862,163	71,375	1,790,788	3.83%	94,058,795	62,091,764	31,967,031	66.01%
Functional Expenditures as % of Total Expenditures	7.15%	7.05%			1.98%	0.11%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$4,063,640)	(\$2,338,963)	\$1,724,677		(\$338,866)	\$1,101,129	\$1,439,995		(\$10,748,020)	\$863,147	\$11,611,167	

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

- K Snowmobile grant reimbursement of \$53,000 not yet received.
- K Conservation grants reimbursements not yet received of \$68,000.
- L Debt service interest on invested funds exceeding conservative estimates.

SAAK COUNTY FINANCIAL REPORT (Unaudited)

Department / Account Title	2018 Expense			2018 Revenue			Department Net Favorable / (Unfavorable) to Budget	SAAK COUNTY FUND BALANCES			
	Percent of Year Complete	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	December 31, 2017	2018 Net Income/Adj	#####
General Fund Property Tax		0	0	--	-7,397,230	-5,547,923	75.00%	1,849,307			
Miscellaneous Sales Tax		0	0	--	130	95	73.08%	(35)			
County Sales Tax		0	0	--	8,775,658	6,388,738	72.80%	(2,386,921)			
Shared Revenue		0	0	--	702,079	105,312	15.00%	(596,767)			
Computer Aid		0	0	--	90,000	93,482	103.87%	3,482			
Indirect Cost Reimbursement		0	0	--	108,939	111,583	102.43%	2,644			
Arts & Humanities Grants		0	0	--	7,010	7,010	100.00%	0			
Interest on Loan Payments		0	0	--	28	32	114.46%	4			
Rent of County Buildings		0	0	--	138,177	99,064	71.69%	(39,113)			
Sale of County-Owned Property		0	0	--	7,000	13,566	193.80%	6,566			
Miscellaneous Revenues		0	0	--	1,000	523	52.27%	(477)			
Transfer from Human Services		0	0	--	7,000	1,869,287	26704.10%	1,862,287			
Transfer from Health Care Center		0	0	--	733,877	787,312	107.28%	53,435			
Transfer from Highway		0	0	--	8,000	6,000	75.00%	(2,000)			
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	77,000	100.00%	0	0	--	0			
Sauk County Libraries		1,044,698	1,044,344	99.97%	0	0	--	354			
Arts & Humanities		77,852	76,659	98.47%	0	0	--	1,193			
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	74,440	17.20%	0	0	--	358,238			
Transfer to ADRC		186,215	0	0.00%	0	0	--	186,215			
Transfer to Debt Service Fund		1,418,297	1,063,723	75.00%	0	0	--	354,574			
Transfer to Health Care Center (for debt service)		1,617,167	849,125	52.51%	0	0	--	768,042			
TOTAL GENERAL FUND NON-DEPARTMENTAL		5,439,641	3,393,966	62.39%	3,181,668	3,934,081	123.65%	2,798,087			
County Board		236,853	116,742	49.29%	156,853	117,640	75.00%	80,898			
Clerk of Courts		1,116,752	806,049	72.18%	1,116,752	939,828	84.16%	133,780			
Circuit Courts		695,691	499,676	71.82%	680,691	565,072	83.01%	80,396			
Court Commissioner		264,311	179,345	67.85%	237,449	172,658	72.71%	20,175			
Register in Probate		224,353	116,489	51.92%	224,353	169,399	75.51%	52,909			
Accounting		718,069	506,566	70.55%	704,325	526,949	74.82%	34,126			
County Clerk / Elections		417,989	268,128	64.15%	417,989	318,932	76.30%	50,804			
Personnel		625,594	401,173	64.13%	560,330	438,437	78.25%	102,528			
Treasurer		917,152	649,105	70.77%	521,052	1,005,276	192.93%	752,271			
Register of Deeds		224,566	165,034	73.49%	224,566	221,041	98.43%	56,007			
District Attorney / Victim Witness		746,060	464,576	62.27%	726,060	480,398	66.17%	35,822			
Corporation Counsel		655,789	447,706	68.27%	655,789	488,106	74.43%	40,400			
Surveyor		81,346	36,909	45.37%	81,346	61,010	75.00%	24,101			
Building Services		4,670,269	2,361,294	50.56%	2,958,113	2,230,371	75.40%	1,581,233			
Sheriff		14,503,202	10,173,279	70.15%	14,047,751	10,623,791	75.63%	905,963			
Coroner		162,012	119,937	74.03%	162,012	118,884	73.38%	(1,052)			
Emergency Management		226,255	180,212	79.65%	226,255	131,522	58.13%	(48,690)			
Administrative Coordinator		403,957	211,309	52.31%	230,373	172,780	75.00%	135,055			
Management Information Systems		3,769,638	2,086,720	55.36%	3,181,770	1,950,331	61.30%	451,478			
Criminal Justice Coordinating		626,294	299,699	47.85%	586,775	374,659	63.85%	114,478			
Public Health		1,964,956	1,451,157	73.85%	1,933,763	1,475,364	76.29%	55,400			
WIC		416,582	257,390	61.79%	389,137	175,640	45.14%	(54,305)			
Environmental Health		826,094	405,486	49.08%	605,254	630,582	104.18%	445,936			
Child Support		933,194	674,558	72.28%	929,853	573,172	61.64%	(98,046)			
Veterans Service		350,901	242,881	69.22%	350,357	265,643	75.82%	23,306			
Parks		2,258,070	1,230,738	54.50%	468,081	380,836	81.36%	940,087			
Conservation, Planning & Zoning		1,884,414	1,143,701	60.69%	1,702,017	1,275,416	74.94%	314,113			
UW Extension		409,987	240,421	58.64%	400,885	308,049	76.84%	76,730			
TOTAL GENERAL FUND		45,769,991	29,130,247	63.64%	37,661,619	30,125,865	79.99%	9,103,990	40,864,141	995,618	41,859,759

GENERAL FUND TOTAL

SAUK COUNTY FINANCIAL REPORT (Unaudited)

Department / Account Title	Percent of Year Complete	75.00%	2018 Expense Budget			2018 Revenue Budget Excluding			Department Net Favorable / (Unfavorable) to Budget	SAUK COUNTY FUND BALANCES		
			Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget		December 31, 2017	2018 Net Income/Adj	#####
Aging & Disability Resource Center			2,602,108	1,588,282	61.04%	2,449,680	1,506,913	61.51%	71,059	520,522	-81,369	439,153
Human Services			19,616,259	16,692,413	85.09%	19,439,261	13,206,401	67.94%	(3,309,015)	3,758,571	-3,486,013	272,558
Jail Fund			100,000	75,000	75.00%	100,000	75,226	75.23%	226	5,790	226	6,017
Land Records Modernization			560,752	339,714	60.58%	400,242	299,194	74.75%	119,990	591,357	-40,520	550,837
Landfill Remediation			114,281	49,108	42.97%	14,800	64,742	437.45%	115,115	4,853,234	15,634	4,868,868
Drug Seizures			11,100	20,483	184.53%	100	0	0.00%	(9,483)	88,674	-20,483	68,191
Community Development Block Grant			342,652	295,926	86.36%	70,228	50,138	71.39%	26,635	264,479	-245,789	18,691
CDBG Housing Rehabilitation			20,000	39,190	195.95%	20,000	21,516	107.58%	(17,674)	20,559	-17,674	2,886
TOTAL SPECIAL REVENUE FUNDS			23,367,152	19,100,117	81.74%	22,494,311	15,224,130	67.68%	(3,003,146)	10,103,187	-3,875,987	6,227,200
DEBT SERVICE FUND			1,862,163	71,375	3.83%	1,523,297	1,172,504	76.97%	1,439,995	1,353,234	1,101,129	2,454,363
HEALTH CARE CENTER FUND			12,526,384	7,742,952	61.81%	11,745,322	8,111,112	69.06%	1,149,222	4,978,248	368,160	5,346,408
Highway			10,213,272	5,632,193	55.15%	9,488,272	8,082,835	85.19%	3,175,643	15,230,754	2,450,643	17,681,397
Insurance			60,500	56,216	92.92%	138,621	32,329	23.32%	(102,008)	472,402	-23,887	448,515
Workers Compensation			235,333	335,067	142.38%	235,333	187,851	79.82%	(147,216)	709,529	-147,216	562,313
TOTAL INTERNAL SERVICE FUNDS			10,509,105	6,023,475	57.32%	9,862,226	8,303,016	84.19%	2,926,419	16,412,685	2,279,540	18,692,225
Dog License			24,000	23,597	98.32%	24,000	18,284	76.18%	(5,313)	-264	-5,313	-5,577
TOTAL TRUST & AGENCY FUNDS			24,000	23,597	98.32%	24,000	18,284	76.18%	(5,313)	-264	-5,313	-5,577
TOTAL COUNTY			94,058,795	62,091,764	66.01%	83,310,775	62,954,911	75.57%	11,611,167	73,711,231	863,147	74,574,378

GENERAL FUND BALANCE DETAIL	2018 Net		
	December 31, 2017	Income/Adj	September 30, 2018
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	-1,349	0
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	-380,450	15,356,485
TOTAL GENERAL FUND BALANCE	40,864,141	995,618	41,859,759
* County Reserves (working capital and unassigned)	31,147,310	996,967	32,144,277

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)	<u>5,080,000</u>
Principal Payments are Due October 1	16,615,000