



## Accounting Department

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To: Sauk County Board of Supervisors  
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About: March, 2019 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 2018. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2018 makes the first quarter revenues look alarmingly low. Intergovernmental revenues are charges to other units of government for work performed. Highway charges to other governments are higher than average due to winter activities. Interest on investments was budgeted more conservatively than first quarter actual experience. Fines, forfeitures and penalties are typically highest in the summer months, as are licenses and permits. Miscellaneous revenues are high due to unbudgeted proceeds from Focus on Energy of \$141,000.

Overall, 17.19% of annual revenues have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12<sup>th</sup> every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

| Revenues                       | Budget     | Actual    | Favorable / (Unfavorable) | % of Budget |
|--------------------------------|------------|-----------|---------------------------|-------------|
| Grants & Aids                  | 22,211,415 | 1,516,598 | (20,694,817)              | 6.83%       |
| User Fees                      | 9,727,228  | 2,182,287 | (7,544,941)               | 22.43%      |
| Sales Tax                      | 8,775,658  | 1,127,364 | (7,648,294)               | 12.85%      |
| Intergovernmental Charges      | 7,683,695  | 3,115,837 | (4,567,858)               | 40.55%      |
| Licenses & Permits             | 874,541    | 53,236    | (821,305)                 | 6.09%       |
| Interest                       | 824,858    | 352,206   | (472,652)                 | 42.70%      |
| Other Taxes                    | 640,195    | 156,694   | (483,501)                 | 24.48%      |
| Fines, Forfeitures & Penalties | 475,000    | 79,553    | (395,448)                 | 16.75%      |
| Rent                           | 460,302    | 127,791   | (332,511)                 | 27.76%      |
| Miscellaneous                  | 201,371    | 207,041   | 5,670                     | 102.82%     |
| Donations                      | 103,366    | 14,057    | (89,309)                  | 13.60%      |
| Total                          | 51,977,629 | 8,932,661 | (43,044,968)              | 17.19%      |

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, 2019 follow. This means uncollected delinquent taxes due to Sauk County equal \$32,853,381, which is \$3,807,514 more than a year ago at this time. Of this total, about 24.25% (about \$7,966,000) was originally levied to fund County operations. The remaining 75.75% was originally levied by schools and other local governments. The second installment of the 2018 levy, collected 2019, is not due until July 31, 2019.

| 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 |
|---|-----------------|-----------------|-------------|------------------|--|---------------------------------------|
| 2018  | 2019            | \$4.53          | 31,162,356  | 128,506,425      | 31,348,274                             | 75.61%                                |
| 2017  | 2018            | \$4.68          | 30,969,018  | 124,864,925      | 780,592                                | 99.37%                                |
| 2016  | 2017            | \$4.72          | 30,351,664  | 122,691,581      | 440,250                                | 99.64%                                |
| 2015  | 2016            | \$4.76          | 30,183,042  | 123,046,787      | 182,105                                | 99.85%                                |
| 2014  | 2015            | \$4.97          | 29,878,110  | 121,004,422      | 31,702                                 | 99.97%                                |
| 2013  | 2014            | \$4.79          | 28,854,774  | 124,273,971      | 30,005                                 | 99.98%                                |
| 2012  | 2013            | \$4.66          | 28,531,297  | 122,259,549      | 14,889                                 | 99.99%                                |
| 2011  | 2012            | \$4.54          | 28,531,297  | 121,315,933      | 10,508                                 | 99.99%                                |
| 2010  | 2011            | \$4.42          | 28,531,297  | 122,553,732      | 7,420                                  | 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%                               |
| Uncollected Taxes as of April 30, 2019                |                 |                 |             |                  | 32,853,381                             |                                       |
| One Year Ago - Uncollected Taxes as of April 30, 2018 |                 |                 |             |                  | 29,045,867                             |                                       |

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 held its sales tax budget unchanged for 2019 at \$8,775,658. Adjusting the budget for historical seasonal receipts, 2019 sales tax collections are close to budget at this point.

| Sales Tax Payment Month               | Sales Tax Sales Month | 2014         | 2015         | 2016         | 2017         | 2018         | 2019           | Average 2014-2018 Cumulative % of Year | Actual 2019 Cumulative % of Budget |
|---------------------------------------|-----------------------|--------------|--------------|--------------|--------------|--------------|----------------|--|------------------------------------|
| March                                 | January               | 469,138.97   | 513,922.40   | 525,300.25   | 601,458.52   | 583,942.67   | 572,392.20     | 6.15%                                  | 6.52%                              |
| April                                 | February              | 563,416.07   | 723,897.32   | 640,270.58   | 576,910.42   | 454,734.31   | 554,971.31     | 12.90%                                 | 12.85%                             |
| May                                   | March                 | 651,138.69   | 643,104.33   | 614,213.68   | 708,391.09   | 849,720.61   |                | 20.82%                                 |                                    |
| June                                  | April                 | 537,693.71   | 572,371.61   | 780,604.53   | 792,838.40   | 732,945.80   |                | 28.62%                                 |                                    |
| July                                  | May                   | 728,144.84   | 744,908.83   | 752,232.51   | 705,028.12   | 690,119.90   |                | 36.88%                                 |                                    |
| August                                | June                  | 925,946.95   | 873,543.69   | 882,536.83   | 930,000.95   | 1,151,529.28 |                | 47.76%                                 |                                    |
| September                             | July                  | 843,602.12   | 947,389.99   | 1,011,133.99 | 1,092,529.46 | 1,025,166.15 |                | 58.99%                                 |                                    |
| October                               | August                | 930,904.65   | 976,099.73   | 865,618.18   | 907,830.64   | 900,578.78   |                | 69.45%                                 |                                    |
| November                              | September             | 668,122.90   | 634,826.87   | 736,732.53   | 840,633.07   | 950,737.41   |                | 78.19%                                 |                                    |
| December                              | October               | 568,787.82   | 701,190.80   | 739,248.21   | 689,891.81   | 588,679.45   |                | 85.70%                                 |                                    |
| January                               | November              | 590,860.86   | 649,276.21   | 502,924.87   | 545,826.68   | 691,162.38   |                | 92.50%                                 |                                    |
| February                              | December              | 522,498.10   | 503,348.20   | 713,871.10   | 781,583.61   | 764,150.14   |                | 100.00%                                |                                    |
| Sales Tax Collected                   |                       | 8,000,255.68 | 8,483,879.98 | 8,764,687.26 | 9,172,922.77 | 9,383,466.88 | 1,127,363.51   |  |                                    |
| Sales Tax Budgeted                    |                       | 7,200,000.00 | 7,095,831.00 | 7,470,179.00 | 8,020,000.00 | 8,775,658.00 | 8,775,658.00   |  |                                    |
| Collected in Excess of (Below) Budget |                       | 800,255.68   | 1,388,048.98 | 1,294,508.26 | 1,152,922.77 | 607,808.88   | (7,648,294.49) |  |                                    |

### Expenditures

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, and it is generally reasonable to assume 1/12<sup>th</sup> should be recorded each month. Supplies and services in most areas also tend to be spent fairly evenly throughout the year. Debt service is paid in April (interest only) and October (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter.

Overall, 22.51% 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    | 35,176,033 | 7,727,634  | 27,448,399                | 21.97%      |
| Supplies & Services | 33,267,520 | 8,413,230  | 24,854,290                | 25.29%      |
| Labor Benefits      | 13,551,102 | 2,838,741  | 10,712,361                | 20.95%      |
| Capital Outlay      | 6,028,167  | 832,468    | 5,195,699                 | 13.81%      |
|                     |            |            |                           |             |
| Total               | 88,022,822 | 19,812,073 | 68,210,749                | 22.51%      |

### **Current Sauk County 2019 Financial Position**

The Finance Committee and Sauk County managers spend a great deal of effort monitoring the Sauk County budget, making plans when areas of concern develop, and taking action (often with Committee and County Board action) when trouble is certain.

The impact of the economy is also watched through a number of key areas, including property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds.

| <b>Economic Indicator Line Items</b>   | <b>2016 Total<br/>for Year</b> | <b>2017 Total<br/>for Year</b> | <b>2018 Total<br/>for Year</b> | <b>2019<br/>Annual<br/>Budget</b> | <b>Actual<br/>through<br/>March<br/>2019</b> | <b>Avg<br/>2015-<br/>2018</b> | <b>2019<br/>% of<br/>Budget</b> |
|--|--------------------------------|--------------------------------|--------------------------------|-----------------------------------|--|-------------------------------|---------------------------------|
| Interest Collected on Delinquent Taxes | 598,024                        | 502,980                        | 466,562                        | 425,000                           | 112,600                                      | 23%                           | 26%                             |
| Interest Earned on Investments         | 218,298                        | 348,338                        | 728,611                        | 650,000                           | 286,985                                      | 23%                           | 44%                             |
| Real Estate Transfer Tax               | 234,296                        | 236,646                        | 254,384                        | 195,000                           | 44,064                                       | 18%                           | 23%                             |
| Register of Deeds Filing Fees          | 364,999                        | 304,789                        | 287,000                        | 300,000                           | 57,643                                       | 24%                           | 19%                             |
| CPZ Land Use Permits                   | 114,274                        | 100,246                        | 105,207                        | 90,000                            | 7,100  | 10%                           | 8%                              |
| CPZ Sanitary Permits                   | 66,350                         | 66,900                         | 81,400                         | 62,000                            | 4,255  | 7%                            | 7%                              |

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

| <b>Selected Line Items</b>                                  | <b>2016 Total<br/>for Year</b> | <b>2017 Total<br/>for Year</b> | <b>2018 Total<br/>for Year</b> | <b>2019<br/>Annual<br/>Budget</b> | <b>Actual<br/>through<br/>March<br/>2019</b> | <b>2019<br/>% of<br/>Budget</b> |
|---|--------------------------------|--------------------------------|--------------------------------|-----------------------------------|--|---------------------------------|
| Huber Board Fees  | 131,802                        | 114,131                        | 138,152                        | 145,000                           | 12,523                                       | 9%                              |
| Housing Prisoners from Other<br>Jurisdictions – All Sources | 809,953                        | 752,262                        | 1,016,271                      | 844,348                           | 105,421                                      | 12%                             |

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 2019. In the Administrative Coordinator budget, the Community Liaison position was budgeted through fund balance set aside over a number of years. The amount of fund balance set aside was not sufficient to cover the full salary and benefits of the community liaison for two years.

The 2019 contingency fund is originally \$350,000, all of which is funded by general fund balance.

|  |           |                  |
|--|-----------|------------------|
| Contingency Fund 2019 Appropriation            |           | \$350,000        |
| Administrative Coordinator – Community Liaison | -\$12,000 |                  |
| Total Possible Uses                            |           | -\$12,000        |
| <b>Remaining 2018 Contingency Fund Balance</b> |           | <b>\$338,000</b> |

### **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  
as of March 31, 2019

Percent of Year Complete

| 25.00%  | General Government |             |                              |             | Justice & Public Safety |             |                              |             | Public Works |             |                              |             | Health & Human Services |               |                              |             |
|---|--------------------|-------------|------------------------------|-------------|-------------------------|-------------|------------------------------|-------------|--------------|-------------|------------------------------|-------------|-------------------------|---------------|------------------------------|-------------|
|   | Budget             | Actual      | Favorable /<br>(Unfavorable) | % of Budget | Budget                  | Actual      | Favorable /<br>(Unfavorable) | % of Budget | Budget       | Actual      | Favorable /<br>(Unfavorable) | % of Budget | Budget                  | Actual        | Favorable /<br>(Unfavorable) | % of Budget |
| Revenues  |                    |             |                              |             |                         |             |                              |             |              |             |                              |             |                         |               |                              |             |
| Property Taxes  | (\$1,193,553)      | (\$298,388) | (\$895,165)                  | 25.00%      | \$14,615,233            | \$3,653,808 | (\$10,961,425)               | 25.00%      | \$4,221,207  | \$1,055,302 | (\$3,165,905)                | 25.00%      | \$11,696,732            | \$2,924,183   | (\$8,772,549)                | 25.00%      |
| Other Taxes   | 640,195            | 156,694     | (483,501)                    | 24.48%      | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 0                       | 0             | 0                            | --          |
| Sales Tax   | 8,775,658          | 1,127,364   | (7,648,294)                  | 12.85% *    | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 0                       | 0             | 0                            | --          |
| Grants & Aids   | 1,522,105          | 143,707     | (1,378,398)                  | 9.44%       | 725,610                 | 214,981     | (510,629)                    | 29.63%      | 1,656,165    | 389,765     | (1,266,400)                  | 23.53%      | 16,758,504              | 628,004       | (16,130,500)                 | 3.75% D     |
| Licenses & Permits                                    | 13,125             | 1,445       | (11,680)                     | 11.01%      | 35,060                  | 7,875       | (27,185)                     | 22.46%      | 0            | 0           | 0                            | --          | 574,756                 | 23,121        | (551,635)                    | 4.02% E     |
| Fines, Forfeitures & Penalties                        | 5,000              | 0           | (5,000)                      | 0.00%       | 403,000                 | 65,311      | (337,689)                    | 16.21%      | 0            | 0           | 0                            | --          | 62,000                  | 13,313        | (48,687)                     | 21.47%      |
| User Fees   | 582,550            | 119,350     | (463,200)                    | 20.49%      | 906,810                 | 119,993     | (786,817)                    | 13.23%      | 90,000       | 72,945      | (17,055)                     | 81.05% B    | 7,956,011               | 1,842,820     | (6,113,191)                  | 23.16%      |
| Intergovernmental Charges                             | 2,183,724          | 761,890     | (1,421,834)                  | 34.89%      | 1,343,785               | 203,635     | (1,140,150)                  | 15.15%      | 3,854,831    | 2,012,932   | (1,841,899)                  | 52.22% C    | 210,760                 | 47,799        | (162,961)                    | 22.68%      |
| Donations   | 0                  | 0           | 0                            | --          | 5,000                   | 0           | (5,000)                      | 0.00%       | 0            | 0           | 0                            | --          | 98,366                  | 13,557        | (84,809)                     | 13.78%      |
| Interest  | 705,458            | 289,452     | (416,006)                    | 41.03%      | 100                     | 0           | (100)                        | 0.00%       | 85,300       | 35,686      | (49,614)                     | 41.84%      | 14,000                  | 3,506         | (10,494)                     | 25.04%      |
| Rent  | 460,302            | 127,791     | (332,511)                    | 27.76%      | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 0                       | 0             | 0                            | --          |
| Miscellaneous   | 58,871             | 151,325     | 92,454                       | 257.05% A   | 112,900                 | 34,185      | (78,715)                     | 30.28%      | 0            | 6,956       | 6,956                        | --          | 9,600                   | 1,737         | (7,863)                      | 18.09%      |
| Transfers from Other Funds                            | 84,000             | 21,000      | (63,000)                     | 25.00%      | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 1,191,241               | 283,685       | (907,556)                    | 23.81%      |
| Bond / Note Proceeds                                  | 0                  | 0           | 0                            | --          | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 0                       | 0             | 0                            | --          |
| Total Revenues  | 13,837,435         | 2,601,629   | (11,235,806)                 | 18.80%      | 18,147,498              | 4,299,788   | (13,847,710)                 | 23.69%      | 9,907,503    | 3,573,585   | (6,333,918)                  | 36.07%      | 38,571,970              | 5,781,725     | (32,790,245)                 | 14.99%      |
| Expenses / Expenditures                               |                    |             |                              |             |                         |             |                              |             |              |             |                              |             |                         |               |                              |             |
| Wages & Salaries                                      | 3,913,904          | 873,524     | 3,040,380                    | 22.32%      | 10,516,334              | 2,335,280   | 8,181,054                    | 22.21%      | 3,197,547    | 858,474     | 2,339,073                    | 26.85%      | 16,289,198              | 3,398,357     | 12,890,841                   | 20.86%      |
| Labor Benefits  | 1,288,759          | 296,295     | 992,464                      | 22.99%      | 4,089,641               | 938,726     | 3,150,915                    | 22.95%      | 1,361,880    | 134,991     | 1,226,889                    | 9.91%       | 6,416,713               | 1,384,769     | 5,031,944                    | 21.58%      |
| Supplies & Services                                   | 4,332,790          | 1,267,502   | 3,065,288                    | 29.25%      | 3,695,841               | 914,349     | 2,781,492                    | 24.74%      | 5,493,594    | 1,673,385   | 3,820,209                    | 30.46%      | 15,656,772              | 2,926,857     | 12,729,915                   | 18.69%      |
| Debt Service - Principal                              | 0                  | 0           | 0                            | --          | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 855,000                 | N/A           | 855,000                      | N/A         |
| Debt Service - Interest                               | 0                  | 0           | 0                            | --          | 0                       | 0           | 0                            | --          | 0            | 0           | 0                            | --          | 279,741                 | 71,804        | 207,937                      | 25.67%      |
| Capital Outlay  | 3,032,389          | 270,913     | 2,761,476                    | 8.93%       | 704,500                 | 321,408     | 383,092                      | 45.62%      | 750,000      | 152,184     | 597,816                      | 20.29%      | 251,900                 | 86,426        | 165,474                      | 34.31%      |
| Transfers to Other Funds /<br>Debt Issuance Costs     | 3,522,180          | 632,799     | 2,889,381                    | 17.97%      | 100,000                 | 25,000      | 75,000                       | 25.00%      | 70,000       | 17,500      | 52,500                       | 25.00%      | 14,000                  | 3,500         | 10,500                       | 25.00%      |
| Total Expenditures                                    | 16,090,022         | 3,341,034   | 12,748,988                   | 20.76%      | 19,106,316              | 4,534,764   | 14,571,552                   | 23.73%      | 10,873,021   | 2,836,535   | 8,036,486                    | 26.09%      | 39,763,324              | 7,871,713     | 31,891,611                   | 19.80%      |
| Functional Expenditures as % of<br>Total Expenditures | 16.99%             | 16.25%      |                              |             | 20.17%                  | 22.05%      |                              |             | 11.48%       | 13.79%      |                              |             | 41.98%                  | 38.28%        |                              |             |
| Net Increase/(Decrease) in Fund<br>Balances           | (\$2,252,587)      | (\$739,405) | \$1,513,182                  |             | (\$958,818)             | (\$234,976) | \$723,842                    |             | (\$965,518)  | \$737,050   | \$1,702,568                  |             | (\$1,191,354)           | (\$2,089,987) | (\$898,633)                  |             |

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, 2019 sales (12.90% as seasonally adjusted).

- A Receipt of Focus on Energy grants that were not budgeted for of \$141,600.  
B Highway sale of materials receipts of \$57,000 exceed budgeted amount of \$50,000.  
C Highway charges to other governments higher than expected.  
D Significant Human Services grant cash received in early 2019 relates to 2018.  
E Retail food licenses of \$495,000 largely received May through July.

Sauk County Financial Report  
as of March 31, 2019

Percent of Year Complete

| 25.00%  | Conservation, Development, Recreation, Culture & Education |               |               |             | Debt Service |           |               |             | Totals        |               |                |             |
|---|--|---------------|---------------|-------------|--------------|-----------|---------------|-------------|---------------|---------------|----------------|-------------|
|   | Favorable /  |               |               |             | Favorable /  |           |               |             | Favorable /   |               |                |             |
|   | Budget   | Actual        | (Unfavorable) | % of Budget | Budget       | Actual    | (Unfavorable) | % of Budget | Budget        | Actual        | (Unfavorable)  | % of Budget |
| Revenues  |  |               |               |             |              |           |               |             |               |               |                |             |
| Property Taxes  | \$1,822,737  | \$455,684     | (\$1,367,053) | 25.00%      |              |           | \$0           | --          | \$31,162,356  | \$7,790,589   | (\$23,371,767) | 25.00%      |
| Other Taxes   | 0  | 0             | 0             | --          |              |           | 0             | --          | 640,195       | 156,694       | (483,501)      | 24.48%      |
| Sales Tax   | 0  | 0             | 0             | --          |              |           | 0             | --          | 8,775,658     | 1,127,364     | (7,648,294)    | 12.85%      |
| Grants & Aids   | 1,549,031  | 140,140       | (1,408,891)   | 9.05%       |              |           | 0             | --          | 22,211,415    | 1,516,598     | (20,694,817)   | 6.83%       |
| Licenses & Permits                                    | 251,600  | 20,795        | (230,805)     | 8.27%       |              |           | 0             | --          | 874,541       | 53,236        | (821,305)      | 6.09%       |
| Fines, Forfeitures & Penalties                        | 5,000  | 928           | (4,072)       | 18.56%      |              |           | 0             | --          | 479,500       | 79,553        | (395,448)      | 16.75%      |
| User Fees   | 191,857  | 27,180        | (164,677)     | 14.17%      |              |           | 0             | --          | 9,727,228     | 2,182,287     | (7,544,941)    | 22.43%      |
| Intergovernmental Charges                             | 90,595   | 89,582        | (1,013)       | 98.88%      |              |           | 0             | --          | 7,683,695     | 3,115,837     | (4,567,858)    | 40.55%      |
| Donations   | 0  | 500           | 500           | --          |              |           | 0             | --          | 103,366       | 14,057        | (89,309)       | 13.60%      |
| Interest  | 0  | 11,129        | 11,129        | --          | 20,000       | 12,432    | (7,568)       | 62.16%      | 824,858       | 352,206       | (472,652)      | 42.70%      |
| Rent  | 0  | 0             | 0             | --          |              |           | 0             | --          | 460,302       | 127,791       | (332,511)      | 27.76%      |
| Miscellaneous   | 20,000   | 12,838        | (7,162)       | 64.19%      |              |           | 0             | --          | 201,371       | 207,041       | 5,670          | 102.82%     |
| Transfers from Other Funds                            | 934,483  | 0             | (934,483)     | 0.00%       | 1,496,456    | 374,114   | (1,122,342)   | 25.00%      | 3,706,180     | 678,799       | (3,027,381)    | 18.32%      |
| Bond / Note Proceeds                                  | 0  | 0             | 0             | --          |              |           | 0             | --          | 0             | 0             | 0              | --          |
| Total Revenues  | 4,865,303  | 758,776       | (4,106,527)   | 15.60%      | 1,516,456    | 386,546   | (1,129,910)   | 25.49%      | 86,846,165    | 17,402,050    | (69,444,115)   | 20.04%      |
| Expenses / Expenditures                               |  |               |               |             |              |           |               |             |               |               |                |             |
| Wages & Salaries                                      | 1,259,050  | 261,999       | 997,051       | 20.81%      |              |           | 0             | --          | 35,176,033    | 7,727,634     | 27,448,399     | 21.97%      |
| Labor Benefits  | 394,109  | 83,959        | 310,150       | 21.30%      |              |           | 0             | --          | 13,551,102    | 2,838,741     | 10,712,361     | 20.95%      |
| Supplies & Services                                   | 4,088,523  | 1,631,138     | 2,457,385     | 39.90%      |              |           | 0             | --          | 33,267,520    | 8,413,230     | 24,854,290     | 25.29%      |
| Debt Service - Principal                              | 0  | 0             | 0             | --          | 1,755,000    | 0         | 1,755,000     | 0.00%       | 1,755,000     | 0             | 1,755,000      | 0.00%       |
| Debt Service - Interest                               | 0  | 0             | 0             | --          | 107,875      | 0         | 107,875       | 0.00%       | 387,616       | 71,804        | 315,812        | 18.52%      |
| Capital Outlay  | 1,289,378  | 1,536         | 1,287,842     | 0.12%       |              |           | 0             | --          | 6,028,167     | 832,468       | 5,195,699      | 13.81%      |
| Transfers to Other Funds /<br>Debt Issuance Costs     | 0  | 0             | 0             | --          |              |           | 0             | --          | 3,706,180     | 678,799       | 3,027,381      | 18.32%      |
| Total Expenditures                                    | 7,031,060  | 1,978,631     | 5,052,429     | 28.14%      | 1,862,875    | 0         | 1,862,875     | 0.00%       | 94,726,618    | 20,562,676    | 74,163,942     | 21.71%      |
| Functional Expenditures as % of<br>Total Expenditures | 7.42%  | 9.62%         |               |             | 1.97%        | 0.00%     |               |             | 100.00%       | 100.00%       |                |             |
| Net Increase/(Decrease) in Fund<br>Balances           | (\$2,165,757)  | (\$1,219,855) | \$945,902     |             | (\$346,419)  | \$386,546 | \$732,965     |             | (\$7,880,453) | (\$3,160,627) | \$4,719,826    |             |

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

## SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2019

Percent of Year Complete 25.00%

| Department / Account Title                        | 2019 Expense Budget                |                       |               | 2019 Revenue                                    |                       |                | Department Net Favorable / (Unfavorable) to Budget | SAUK COUNTY FUND BALANCES                   |                     |                   |
|---|------------------------------------|-----------------------|---------------|---|-----------------------|----------------|--|---|---------------------|-------------------|
|   | Excluding Addition to Fund Balance | Year-to-Date Expenses | % of Budget   | Budget Excluding Carryforwards, or Fund Bal Use | Year-to-Date Revenues | % of Budget    |  | PRELIMINARY December 31, 2018 as of 5-10-19 | 2019 Net Income/Adj | March 31, 2019    |
| General Fund Property Tax                         | 0                                  | 0                     | --            | -6,820,743                                      | -1,705,186            | 25.00%         | 5,115,557  |   |                     |                   |
| Miscellaneous Sales Tax                           | 0                                  | 0                     | --            | 130   | 30                    | 23.08%         | (100)  |   |                     |                   |
| County Sales Tax                                  | 0                                  | 0                     | --            | 8,775,658                                       | 1,127,364             | 12.85%         | (7,648,294)  |   |                     |                   |
| Shared Revenue                                    | 0                                  | 0                     | --            | 746,603   | 0                     | 0.00%          | (746,603)  |   |                     |                   |
| Computer Aid                                      | 0                                  | 0                     | --            | 90,000  | 0                     | 0.00%          | (90,000)   |   |                     |                   |
| Personal Property Aid                             | 0                                  | 0                     | --            | 266,019   | 0                     | 0.00%          | (266,019)  |   |                     |                   |
| Indirect Cost Reimbursement                       | 0                                  | 0                     | --            | 101,964   | 25,491                | 25.00%         | (76,473)   |   |                     |                   |
| Arts & Humanities Grants                          | 0                                  | 0                     | --            | 7,750   | 7,750                 | 100.00%        | 0  |   |                     |                   |
| Interest on Loan Payments                         | 0                                  | 0                     | --            | 52,158  | 0                     | 0.00%          | (52,158)   |   |                     |                   |
| Principal on Loan Payments                        | 0                                  | 0                     | --            | 42,271  | 0                     | 0.00%          | (42,271)   |   |                     |                   |
| Rent of County Buildings                          | 0                                  | 0                     | --            | 134,302   | 47,455                | 35.33%         | (86,847)   |   |                     |                   |
| Sale of County-Owned Property                     | 0                                  | 0                     | --            | 8,000   | 0                     | 0.00%          | (8,000)  |   |                     |                   |
| Miscellaneous Revenues                            | 0                                  | 0                     | --            | 1,000   | 331                   | 33.09%         | (669)  |   |                     |                   |
| Transfer from Human Services                      | 0                                  | 0                     | --            | 7,000   | 1,750                 | 25.00%         | (5,250)  |   |                     |                   |
| Transfer from Health Care Center                  | 0                                  | 0                     | --            | 7,000   | 1,750                 | 25.00%         | (5,250)  |   |                     |                   |
| Transfer from Highway                             | 0                                  | 0                     | --            | 70,000  | 17,500                | 25.00%         | (52,500)   |   |                     |                   |
| Miscellaneous Expenses                            | 1,185                              | 0                     | 0.00%         | 0   | 0                     | --             | 1,185  |   |                     |                   |
| Charitable/Penal Fines, Misc                      | 253                                | 253                   | 100.01%       | 0   | 0                     | --             | (0)  |   |                     |                   |
| CDBG Projects                                     | 94,429                             | 0                     | 0.00%         | 0   | 0                     | --             | 94,429   |   |                     |                   |
| 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                             | 16,422                | 100.00%       | 0   | 0                     | --             | 0  |   |                     |                   |
| Wisconsin River Rail Transit                      | 30,000                             | 30,000                | 100.00%       | 0   | 0                     | --             | 0  |   |                     |                   |
| Pink Lady Transit Commission                      | 750                                | 750                   | 100.00%       | 0   | 0                     | --             | 0  |   |                     |                   |
| Mid-Continent Railway Museum                      | 125,000                            | 125,000               | 100.00%       | 0   | 0                     | --             | 0  |   |                     |                   |
| Sauk County Libraries                             | 1,074,904                          | 1,073,641             | 99.88%        | 0   | 0                     | --             | 1,263  |   |                     |                   |
| Arts & Humanities                                 | 100,172                            | 63,519                | 63.41%        | 0   | 0                     | --             | 36,653   |   |                     |                   |
| UW-Baraboo / Sauk County                          | 152,500                            | 102,500               | 67.21%        | 0   | 0                     | --             | 50,000   |   |                     |                   |
| Sauk County Development Corp                      | 50,000                             | 50,000                | 100.00%       | 0   | 0                     | --             | 0  |   |                     |                   |
| ATC Environmental Impact Fee Projects             | 0                                  | 31,589                | --            | 0   | 0                     | --             | (31,589)   |   |                     |                   |
| Transfer to CDBG                                  | 934,483                            | 0                     | 0.00%         | 0   | 0                     | --             | 934,483  |   |                     |                   |
| Transfer to Debt Service Fund                     | 1,396,456                          | 349,114               | 25.00%        | 0   | 0                     | --             | 1,047,342  |   |                     |                   |
| Transfer to Health Care Center (for debt service) | 1,191,241                          | 283,685               | 23.81%        | 0   | 0                     | --             | 907,556  |   |                     |                   |
| <b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>        | <b>5,530,095</b>                   | <b>2,138,773</b>      | <b>38.68%</b> | <b>3,489,112</b>                                | <b>-475,765</b>       | <b>-13.64%</b> | <b>(573,555)</b>                                   |   |                     |                   |
| County Board                                      | 160,260                            | 38,160                | 23.81%        | 160,260   | 40,065                | 25.00%         | 1,905  |   |                     |                   |
| Clerk of Courts                                   | 1,184,153                          | 268,249               | 22.65%        | 1,184,153                                       | 238,187               | 20.11%         | (30,062)   |   |                     |                   |
| Circuit Courts                                    | 689,895                            | 145,307               | 21.06%        | 689,895   | 227,227               | 32.94%         | 81,921   |   |                     |                   |
| Court Commissioner                                | 233,645                            | 53,498                | 22.90%        | 228,115   | 53,259                | 23.35%         | 5,291  |   |                     |                   |
| Register in Probate                               | 179,913                            | 38,297                | 21.29%        | 179,913   | 43,046                | 23.93%         | 4,748  |   |                     |                   |
| Accounting  | 727,164                            | 242,705               | 33.38%        | 712,164   | 178,668               | 25.09%         | (49,037)   |   |                     |                   |
| County Clerk / Elections                          | 380,984                            | 87,275                | 22.91%        | 353,984   | 130,626               | 36.90%         | 70,351   |   |                     |                   |
| Personnel   | 577,429                            | 139,360               | 24.13%        | 577,429   | 143,931               | 24.93%         | 4,571  |   |                     |                   |
| Treasurer   | 531,119                            | 116,106               | 21.86%        | 531,119   | 313,881               | 59.10%         | 197,775  |   |                     |                   |
| Register of Deeds                                 | 230,182                            | 51,665                | 22.45%        | 230,182   | 37,504                | 16.29%         | (14,162)   |   |                     |                   |
| District Attorney / Victim Witness                | 735,054                            | 134,908               | 18.35%        | 735,054   | 166,165               | 22.61%         | 31,258   |   |                     |                   |
| Corporation Counsel                               | 689,186                            | 154,257               | 22.38%        | 689,186   | 166,987               | 24.23%         | 12,730   |   |                     |                   |
| Surveyor  | 81,026                             | 10,382                | 12.81%        | 81,026  | 20,256                | 25.00%         | 9,874  |   |                     |                   |
| Building Services                                 | 4,970,563                          | 639,770               | 12.87%        | 2,549,358                                       | 773,767               | 30.35%         | 2,555,202  |   |                     |                   |
| Sheriff   | 14,656,244                         | 3,725,840             | 25.42%        | 14,606,244                                      | 3,468,889             | 23.75%         | (206,951)  |   |                     |                   |
| Coroner   | 210,604                            | 37,292                | 17.71%        | 210,604   | 51,776                | 24.58%         | 14,484   |   |                     |                   |
| Emergency Management                              | 246,566                            | 78,986                | 32.03%        | 213,420   | 36,455                | 17.08%         | (9,385)  |   |                     |                   |
| Administrative Coordinator                        | 425,671                            | 74,852                | 17.58%        | 273,027   | 78,289                | 28.67%         | 156,081  |   |                     |                   |
| Management Information Systems                    | 2,746,113                          | 844,250               | 30.74%        | 2,746,113                                       | 913,210               | 33.25%         | 68,960   |   |                     |                   |
| Criminal Justice Coordinating                     | 621,669                            | 115,284               | 18.54%        | 618,194   | 101,452               | 16.41%         | (10,357)   |   |                     |                   |
| Public Health                                     | 2,188,952                          | 515,979               | 23.57%        | 2,186,452                                       | 613,899               | 28.08%         | 100,420  |   |                     |                   |
| WIC   | 390,966                            | 85,103                | 21.77%        | 382,846   | 5,611                 | 1.47%          | (71,373)   |   |                     |                   |
| Environmental Health                              | 638,853                            | 106,726               | 16.71%        | 638,853   | 31,367                | 4.91%          | (75,359)   |   |                     |                   |
| Child Support                                     | 977,888                            | 221,630               | 22.66%        | 977,888   | 36,923                | 3.78%          | (184,707)  |   |                     |                   |
| Veterans Service                                  | 356,871                            | 66,461                | 18.62%        | 356,871   | 86,343                | 24.19%         | 19,882   |   |                     |                   |
| Parks   | 1,202,353                          | 161,702               | 13.45%        | 610,813   | 174,395               | 28.55%         | 604,233  |   |                     |                   |
| Conservation, Planning & Zoning                   | 1,949,148                          | 294,269               | 15.10%        | 1,918,214                                       | 458,585               | 23.91%         | 195,250  |   |                     |                   |
| UW Extension                                      | 406,603                            | 76,411                | 18.79%        | 406,603   | 101,829               | 25.04%         | 25,418   |   |                     |                   |
| <b>TOTAL GENERAL FUND</b>                         | <b>43,919,169</b>                  | <b>10,663,496</b>     | <b>24.28%</b> | <b>38,537,092</b>                               | <b>8,216,828</b>      | <b>21.32%</b>  | <b>2,935,409</b>                                   | <b>43,289,366</b>                           | <b>-2,446,668</b>   | <b>40,842,697</b> |
|   |                                    |                       |               |   |                       |                |  | GENERAL FUND TOTAL                          |                     |                   |

## SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2019

Percent of Year Complete 25.00%

| Department / Account Title            | 2019 Expense Budget                |                       |               | 2019 Revenue                                    |                       |               | Department Net Favorable / (Unfavorable) to Budget | SAUK COUNTY FUND BALANCES                   |                     |                   |
|---------------------------------------|------------------------------------|-----------------------|---------------|---|-----------------------|---------------|--|---|---------------------|-------------------|
|                                       | Excluding Addition to Fund Balance | Year-to-Date Expenses | % of Budget   | Budget Excluding Carryforwards, or Fund Bal Use | Year-to-Date Revenues | % of Budget   |  | PRELIMINARY December 31, 2018 as of 5-10-19 | 2019 Net Income/Adj | March 31, 2019    |
| Aging & Disability Resource Center    | 2,429,541                          | 562,937               | 23.17%        | 2,357,807                                       | 457,661               | 19.41%        | (33,542)   | 686,788                                     | -105,276            | 581,512           |
| Human Services                        | 21,017,962                         | 3,916,684             | 18.63%        | 20,907,962                                      | 2,188,285             | 10.47%        | (1,618,399)  | 2,902,451                                   | -1,728,399          | 1,174,052         |
| Jail Fund                             | 100,000                            | 25,000                | 25.00%        | 100,000   | 14,783                | 14.78%        | (10,217)   | 16,562                                      | -10,217             | 6,345             |
| Land Records Modernization            | 560,751                            | 126,852               | 22.62%        | 412,762   | 104,625               | 25.35%        | 125,762  | 508,352                                     | -22,227             | 486,124           |
| Landfill Remediation                  | 111,087                            | 21,803                | 19.63%        | 15,300  | 18,186                | 118.87%       | 92,170   | 4,872,748                                   | -3,617              | 4,869,131         |
| Drug Seizures                         | 11,100                             | 0                     | 0.00%         | 100   | 0                     | 0.00%         | 11,000   | 61,811                                      | 0                   | 61,811            |
| Community Development Block Grant     | 1,950,380                          | 0                     | 0.00%         | 1,909,673                                       | 23,967                | 1.26%         | 64,674   | 42,466                                      | 23,967              | 66,433            |
| CDBG Emergency Assistance Program     | 0                                  | 0                     | --            | 0   | 0                     | --            | 0  | 0   | 0                   | 0                 |
| CDBG Housing Rehabilitation           | 20,000                             | 0                     | 0.00%         | 20,000  | 0                     | 0.00%         | 0  | 2,886                                       | 0                   | 2,886             |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>    | <b>26,200,821</b>                  | <b>4,653,276</b>      | <b>17.76%</b> | <b>25,723,604</b>                               | <b>2,807,507</b>      | <b>10.91%</b> | <b>(1,368,552)</b>                                 | <b>9,094,062</b>                            | <b>-1,845,769</b>   | <b>7,248,293</b>  |
| <b>DEBT SERVICE FUND</b>              | <b>1,862,875</b>                   | <b>0</b>              | <b>0.00%</b>  | <b>1,516,456</b>                                | <b>386,546</b>        | <b>25.49%</b> | <b>732,965</b>                                     | <b>1,043,232</b>                            | <b>386,546</b>      | <b>1,429,778</b>  |
| <b>HEALTH CARE CENTER FUND</b>        | <b>11,537,841</b>                  | <b>2,284,597</b>      | <b>19.80%</b> | <b>10,739,841</b>                               | <b>2,350,174</b>      | <b>21.88%</b> | <b>863,577</b>                                     | <b>5,600,347</b>                            | <b>65,577</b>       | <b>5,665,924</b>  |
| Highway                               | 10,702,462                         | 2,755,259             | 25.74%        | 9,892,203                                       | 3,555,399             | 35.94%        | 1,610,398  | 16,541,718                                  | 800,139             | 17,341,858        |
| Insurance                             | 64,500                             | 4,712                 | 7.31%         | 120,416   | 10,276                | 8.53%         | (50,352)   | 450,775                                     | 5,564               | 456,339           |
| Workers Compensation                  | 415,500                            | 190,239               | 45.79%        | 293,103   | 63,858                | 21.79%        | (3,985)  | 571,541                                     | -126,382            | 445,159           |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>   | <b>11,182,462</b>                  | <b>2,950,211</b>      | <b>26.38%</b> | <b>10,305,722</b>                               | <b>3,629,532</b>      | <b>35.22%</b> | <b>1,556,061</b>                                   | <b>17,564,035</b>                           | <b>679,321</b>      | <b>18,243,356</b> |
| Dog License                           | 23,450                             | 11,096                | 47.32%        | 23,450  | 11,462                | 48.88%        | 366  | -3,328                                      | 366                 | -2,962            |
| <b>TOTAL TRUST &amp; AGENCY FUNDS</b> | <b>23,450</b>                      | <b>11,096</b>         | <b>47.32%</b> | <b>23,450</b>                                   | <b>11,462</b>         | <b>48.88%</b> | <b>366</b>   | <b>-3,328</b>                               | <b>366</b>          | <b>-2,962</b>     |
| <b>TOTAL COUNTY</b>                   | <b>94,726,618</b>                  | <b>20,562,676</b>     | <b>21.71%</b> | <b>86,846,165</b>                               | <b>17,402,050</b>     | <b>20.04%</b> | <b>4,719,826</b>                                   | <b>76,587,713</b>                           | <b>-3,160,627</b>   | <b>73,427,087</b> |

| GENERAL FUND BALANCE DETAIL                               | PRELIMINARY                     |                     |                   |
|---|---------------------------------|---------------------|-------------------|
|   | December 31, 2018 as of 5-10-19 | 2019 Net Income/Adj | March 31, 2019    |
| Nonspendable - Inventories                                | 32,038                          | 0                   | 32,038            |
| Nonspendable - Prepaid Items                              | 81,420                          | -2,500              | 78,920            |
| Nonspendable - Long-Term Receivable (Delinquent Taxes)    | 1,402,144                       | 0                   | 1,402,144         |
| Nonspendable - LT Receivable (Loan to Tri-County Airport) | 0                               | 0                   | 0                 |
| Nonspendable - Interfund Receivable (Tri-County Airport)  | 131,470                         | 0                   | 131,470           |
| Assigned - Encumbrances                                   | 326,094                         | 0                   | 326,094           |
| Assigned - Carryforward Funds                             | 1,967,539                       | 0                   | 1,967,539         |
| Assigned - Subsequent Yr Budgeted Fund Bal Use            | 5,353,077                       | 0                   | 5,353,077         |
| *Unassigned - Working Capital                             | 16,787,792                      | 1,173,585           | 17,961,377        |
| *Unassigned   | 17,207,792                      | -3,617,753          | 13,590,039        |
| <b>TOTAL GENERAL FUND BALANCE</b>                         | <b>43,289,366</b>               | <b>-2,446,668</b>   | <b>40,842,697</b> |
| * County Reserves (working capital and unassigned)        | 33,995,584                      | -2,444,168          | 31,551,416        |

| CURRENT DEBT PRINCIPAL BALANCE                |            |
|---|------------|
| 2009 HCC Refunding Bonds (final payment 2023) | 3,650,000  |
| 2016 Law Enforcement Refunding Bonds (2021)   | 5,370,000  |
| 2017 HCC Refunding Bonds (2027)               | 5,055,000  |
| Principal Payments are Due October 1          | 14,075,000 |