



## Accounting Department

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To: Sauk County Board of Supervisors  
Date: August 9, 2019  
About: June, 2019 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 paperwork to primarily the State, and 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, approximately \$3.25 million. Transportation aids of \$1,417,500 are received 25% in January, 50% in July, and 25% in October. CDBG Close Federalized grant funds of \$978,870 will not be received until project(s) are completed. Shared revenue of \$746,600 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 unbudgeted proceeds from Focus on Energy of \$141,000. Also, Clerk of Courts interest on accounts receivable is budgeted at \$100,000, but \$101,500 has already been collected.

Overall, 39.92% 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 1/12<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	22,221,415	5,601,312	(16,620,103)	25.21%
User Fees	9,727,228	4,523,370	(5,203,858)	46.50%
Sales Tax	8,775,658	3,406,132	(5,369,526)	38.81%
Intergovernmental Charges	8,197,371	4,817,776	(3,379,595)	58.77%
Licenses & Permits	874,541	534,458	(340,083)	61.11%
Interest	824,858	799,689	(25,169)	96.95%
Other Taxes	640,195	301,214	(338,981)	47.05%
Fines, Forfeitures & Penalties	475,000	263,875	(211,125)	55.55%
Rent	460,302	274,156	(186,146)	59.56%
Miscellaneous	201,371	391,701	190,330	194.52%
Donations	103,366	46,271	(57,095)	44.76%
Total	52,501,305	20,959,954	(31,541,351)	39.92%

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, 2019 follow. This means uncollected delinquent taxes due to Sauk County equal \$7,873,884, which is \$862,898 less than a year ago at this time. Of this total, about 24.25% (about \$1,909,046) 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, was due July 31, 2019.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2019	Percent of County-Wide Levy Collected
2018	2019	\$4.53	31,162,356	128,506,425	6,735,956	94.76%
2017	2018	\$4.68	30,969,018	124,864,925	598,607	99.52%
2016	2017	\$4.72	30,351,664	122,691,581	341,588	99.72%
2015	2016	\$4.76	30,183,042	123,046,787	109,992	99.91%
2014	2015	\$4.97	29,878,110	121,004,422	27,073	99.98%
2013	2014	\$4.79	28,854,774	124,273,971	25,318	99.98%
2012	2013	\$4.66	28,531,297	122,259,549	9,785	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 July 31, 2019					7,873,884	
One Year Ago - Uncollected Taxes as of July 31, 2018					8,736,782	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of June only contain sales made through May. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County 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	806,945.35	20.82%	22.04%
June	April	537,693.71	572,371.61	780,604.53	792,838.40	732,945.80	671,736.65	28.62%	29.70%
July	May	728,144.84	744,908.83	752,232.51	705,028.12	690,119.90	800,086.92	36.88%	38.81%
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	3,406,132.43		
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	(5,369,525.57)		

### 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, 44.96% of annual expenditures have been recognized through June. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	35,193,639	16,836,381	18,357,258	47.84%
Supplies & Services	35,031,509	16,832,731	18,198,778	48.05%
Labor Benefits	13,551,102	6,458,228	7,092,874	47.66%
Capital Outlay	8,527,480	1,375,903	7,151,577	16.13%
Total	92,303,730	41,503,243	50,800,487	44.96%

### **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 for Year</b>	<b>2017 Total for Year</b>	<b>2018 Total for Year</b>	<b>2019 Annual Budget</b>	<b>Actual through June 2019</b>	<b>Avg 2015- 2018</b>	<b>2019 % of Budget</b>
Interest Collected on Delinquent Taxes	598,024	502,980	466,562	425,000	189,583	39%	45%
Interest Earned on Investments	218,298	348,338	728,611	650,000	639,713	52%	98%
Real Estate Transfer Tax	234,296	236,646	254,384	195,000	108,272	45%	56%
Register of Deeds Filing Fees	364,999	304,789	287,000	300,000	129,640	50%	43%
CPZ Land Use Permits	114,274	100,246	105,207	90,000	38,452	37%	43%
CPZ Sanitary Permits	66,350	66,900	81,400	62,000	25,415	33%	41%

There are also certain line items that have particular attention paid to them. Some billing to the State and other counties for housing prisoners from other jurisdictions for the first half of the year was not received until July or later. This amount totals an additional \$187,750. If it was recorded in the first half of the year, the 2019 % of budget would be 54%.

<b>Selected Line Items</b>	<b>2016 Total for Year</b>	<b>2017 Total for Year</b>	<b>2018 Total for Year</b>	<b>2019 Annual Budget</b>	<b>Actual through June 2019</b>	<b>2019 % of Budget</b>
Huber Board Fees	131,802	114,131	138,152	145,000	73,248	51%
Housing Prisoners from Other Jurisdictions – All Sources	809,953	752,262	1,016,271	844,348	268,397	32%

Cash balances remain strong and steady, and the Treasurer is maintaining ample reserves for the County. Cash balances are lowest in December/January before property tax collections come in and highest in June/July with tax payment due July 31.

<b>General Investments as of:</b>	<b>December 31, 2018</b>	<b>June 30, 2019</b>
Liquid Cash	\$ 2,335,170.96	\$ 2,560,968.08
Local Government Investment Pool	19,794,786.30	29,871,161.11
Certificates of Deposit	31,318,156.13	30,702,204.93
Money Markets	3,329.81	71,816.94
Total General Investments	\$ 53,447,526.15	\$ 63,206,151.06
Weighted Average Interest Rate	2.15%	2.28%

At this point, the Finance Committee has heard from two departments that expect 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. In the Emergency Management budget, staff time exceeded what was expected to assist residents recover from the floods of the fall 2018. 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	
Emergency Management – Fall 2018 flood recovery staff	-\$30,000	
Total Possible Uses		-\$42,000
<b>Remaining 2018 Contingency Fund Balance</b>		<b>\$308,000</b>

**In Conclusion**

Particularly with the work drafting the County's 2020 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 26-27	Finance Committee review of all departmental budgets
October 8	Finance Committee final recommendation to the County Board
October 15	County Board meeting with presentation of Finance Committee recommendation
November 12	Public hearing and final budget adoption

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

Sauk County Financial Report  
as of June 30, 2019

Percent of Year Complete

50.00%	General Government				Justice & Public Safety				Public Works				Health & Human Services			
	Favorable /				Favorable /				Favorable /				Favorable /			
	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget
Revenues																
Property Taxes	(\$1,193,553)	(\$596,777)	(\$596,777)	50.00%	\$14,615,233	\$7,307,617	(\$7,307,616)	50.00%	\$4,221,207	\$2,110,604	(\$2,110,604)	50.00%	\$11,696,732	\$5,848,366	(\$5,848,366)	50.00%
Other Taxes	640,195	301,214	(338,981)	47.05%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	8,775,658	3,406,132	(5,369,526)	38.81% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,522,105	519,865	(1,002,240)	34.15%	725,610	262,141	(463,469)	36.13%	1,656,165	436,765	(1,219,400)	26.37% D	16,768,504	4,239,426	(12,529,078)	25.28% G
Licenses & Permits	13,125	6,180	(6,945)	47.09%	35,060	16,560	(18,500)	47.23%	0	0	0	--	574,756	409,378	(165,378)	71.23% H
Fines, Forfeitures & Penalties	5,000	0	(5,000)	0.00%	403,000	219,606	(183,394)	54.49%	0	0	0	--	62,000	41,801	(20,199)	67.42%
User Fees	582,550	267,129	(315,421)	45.86%	906,810	427,095	(479,715)	47.10%	90,000	107,152	17,152	119.06% E	7,956,011	3,600,848	(4,355,163)	45.26%
Intergovernmental Charges	2,697,400	1,461,109	(1,236,291)	54.17%	1,343,785	507,556	(836,229)	37.77%	3,854,831	2,676,549	(1,178,282)	69.43%	210,760	82,981	(127,779)	39.37%
Donations	0	0	0	--	5,000	246	(4,754)	4.92%	0	0	0	--	98,366	45,399	(52,967)	46.15%
Interest	705,458	651,976	(53,482)	92.42% A	100	0	(100)	0.00%	85,300	96,012	10,712	112.56% F	14,000	7,022	(6,978)	50.16%
Rent	460,302	274,156	(186,146)	59.56%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	58,871	187,696	128,825	318.83% B	112,900	155,736	42,836	137.94% C	0	28,310	28,310	--	9,600	2,811	(6,789)	29.28%
Transfers from Other Funds	84,000	1,062,045	978,045	1264.34%	0	0	0	--	0	0	0	--	1,640,241	978,184	(662,058)	59.64%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,351,111	7,540,726	(6,810,385)	52.54%	18,147,498	8,896,556	(9,250,942)	49.02%	9,907,503	5,455,391	(4,452,112)	55.06%	39,030,970	15,256,215	(23,774,755)	39.09%
Expenses / Expenditures																
Wages & Salaries	3,901,510	1,897,461	2,004,049	48.63%	10,516,334	5,168,212	5,348,122	49.14%	3,197,547	1,714,755	1,482,792	53.63%	16,319,198	7,461,697	8,857,501	45.72%
Labor Benefits	1,288,759	636,747	652,012	49.41%	4,089,641	2,054,819	2,034,822	50.24%	1,361,880	689,717	672,163	50.64%	6,416,713	2,894,532	3,522,181	45.11%
Supplies & Services	4,546,981	2,232,373	2,314,608	49.10%	3,899,753	2,057,485	1,842,268	52.76%	5,493,594	2,528,919	2,964,675	46.03%	16,131,706	7,063,159	9,068,547	43.78%
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	145,033	134,708	51.85%
Capital Outlay	4,533,497	833,778	3,699,719	18.39%	743,652	322,132	421,520	43.32%	750,000	0	750,000	0.00%	1,095,062	142,356	952,706	13.00%
Transfers to Other Funds / Debt Issuance Costs	3,971,180	2,580,750	1,390,430	64.99%	100,000	50,000	50,000	50.00%	70,000	35,000	35,000	50.00%	14,000	1,027,045	(1,013,045)	7336.04%
Total Expenditures	18,241,927	8,181,109	10,060,818	44.85%	19,349,380	9,652,648	9,696,732	49.89%	10,873,021	4,968,391	5,904,630	45.69%	41,111,420	18,733,821	22,377,599	45.57%
Functional Expenditures as % of Total Expenditures	18.34%	18.02%			19.46%	21.26%			10.93%	10.94%			41.34%	41.27%		
Net Increase/(Decrease) in Fund Balances	(\$3,890,816)	(\$640,382)	\$3,250,434		(\$1,201,882)	(\$756,092)	\$445,790		(\$965,518)	\$487,000	\$1,452,518		(\$2,080,450)	(\$3,477,607)	(\$1,397,157)	

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, 2019 sales (36.88% as seasonally adjusted).

- A Interest on Treasurer's invested funds exceeding conservative estimates.  
B Receipt of Focus on Energy grants that were not budgeted for of \$141,600.  
C Insurance recoveries of \$44,000 in Sheriff's department were not budgeted.  
D Clerk of Courts interest on accounts receivable is budgeted at \$100,000, but \$101,500 has already been collected.  
E Transportation aids (\$1,417,500) received 25% January, 50% July, and 25% October.  
F Highway sale of materials receipts of \$87,000 exceed budgeted amount of \$50,000.  
G Interest on landfill investments higher than budgeted.  
H Human Services Wis Dept of Health & Family Services payments received in July for the first half of the year.  
H Retail food licenses are issued in the spring, so collections swell in May/June (budgeted \$495,000, collected \$367,000)

Sauk County Financial Report  
as of June 30, 2019

Percent of Year Complete

50.00%	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	\$911,369	(\$911,368)	50.00%			\$0	--	\$31,162,356	\$15,581,178	(\$15,581,178)	50.00%
Other Taxes	0	0	0	--			0	--	640,195	301,214	(338,981)	47.05%
Sales Tax	0	0	0	--			0	--	8,775,658	3,406,132	(5,369,526)	38.81%
Grants & Aids	1,549,031	143,115	(1,405,916)	9.24% I			0	--	22,221,415	5,601,312	(16,620,103)	25.21%
Licenses & Permits	251,600	102,340	(149,260)	40.68%			0	--	874,541	534,458	(340,083)	61.11%
Fines, Forfeitures & Penalties	5,000	2,468	(2,532)	49.37%			0	--	475,000	263,875	(211,125)	55.55%
User Fees	191,857	121,146	(70,711)	63.14%			0	--	9,727,228	4,523,370	(5,203,858)	46.50%
Intergovernmental Charges	90,595	89,582	(1,013)	98.88%			0	--	8,197,371	4,817,776	(3,379,595)	58.77%
Donations	0	625	625	--			0	--	103,366	46,271	(57,095)	44.76%
Interest	0	14,919	14,919	--	20,000	29,760	9,760	148.80%	824,858	799,689	(25,169)	96.95%
Rent	0	0	0	--			0	--	460,302	274,156	(186,146)	59.56%
Miscellaneous	20,000	17,148	(2,852)	85.74%			0	--	201,371	391,701	190,330	194.52%
Transfers from Other Funds	934,483	904,338	(30,145)	96.77%	1,496,456	748,228	(748,228)	50.00%	4,155,180	3,692,795	(462,385)	88.87%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	4,865,303	2,307,050	(2,558,253)	47.42%	1,516,456	777,988	(738,468)	51.30%	87,818,841	40,233,926	(47,584,915)	45.81%
Expenses / Expenditures												
Wages & Salaries	1,259,050	594,256	664,794	47.20%			0	--	35,193,639	16,836,381	18,357,258	47.84%
Labor Benefits	394,109	182,414	211,695	46.29%			0	--	13,551,102	6,458,228	7,092,874	47.66%
Supplies & Services	4,959,475	2,950,795	2,008,680	59.50%			0	--	35,031,509	16,832,731	18,198,778	48.05%
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	53,700	54,175	49.78%	387,616	198,733	188,883	51.27%
Capital Outlay	1,405,269	77,637	1,327,632	5.52%			0	--	8,527,480	1,375,903	7,151,577	16.13%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	4,155,180	3,692,795	462,385	88.87%
Total Expenditures	8,017,903	3,805,102	4,212,801	47.46%	1,862,875	53,700	1,809,175	2.88%	99,456,526	45,394,771	54,061,755	45.64%
Functional Expenditures as % of Total Expenditures	8.06%	8.38%			1.87%	0.12%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$3,152,600)	(\$1,498,052)	\$1,654,548		(\$346,419)	\$724,288	\$1,070,707		(\$11,637,685)	(\$5,160,844)	\$6,476,841	

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

I CDBG Close Federalized grant funds of \$978,870 will not be received until project(s) completed

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
June 30, 2019		2019 Expense		2019 Revenue		Department Net				
Percent of Year Complete	50.00%	Budget		Budget Excluding		Favorable /				
		Excluding Addition	Year-to-Date	Carryforwards,	Year-to-Date	(Unfavorable)		December 31, 2018	2019 Net	June 30, 2019
Department / Account Title		to Fund Balance	Expenses	or Fund Bal Use	Revenues	to Budget			Income/Adj	
General Fund Property Tax		0	0	-6,820,743	-3,410,372	3,410,372				
Miscellaneous Sales Tax		0	0	130	60	(70)				
County Sales Tax		0	0	8,775,658	3,406,132	(5,369,526)				
Shared Revenue		0	0	746,603	0	(746,603)				
Computer Aid		0	0	90,000	0	(90,000)				
Personal Property Aid		0	0	266,019	266,019	(0)				
Indirect Cost Reimbursement		0	0	101,964	50,982	(50,982)				
Arts & Humanities Grants		0	0	7,750	7,750	0				
Interest on Loan Payments		0	0	52,158	7,072	(45,086)				
Principal on Loan Payments		0	0	42,271	8,667	(33,604)				
Rent of County Buildings		0	0	134,302	71,655	(62,647)				
Sale of County-Owned Property		0	0	8,000	1,305	(6,695)				
Miscellaneous Revenues		0	0	1,000	423	(577)				
Transfer from Human Services		0	0	7,000	1,023,545	1,016,545				
Transfer from Health Care Center		0	0	7,000	3,500	(3,500)				
Transfer from Highway		0	0	70,000	35,000	(35,000)				
Miscellaneous Expenses		1,185	0	0	0	1,185				
Charitable/Penal Fines, Misc		253	253	0	0	(0)				
CDBG Projects		94,429	0	0	0	94,429				
Contingency Fund Remaining		350,000	0	0	0	350,000				
Baraboo-Dells Airport		4,100	4,100	0	0	0				
Reedsburg Airport		4,100	4,100	0	0	0				
Sauk-Prairie Airport		4,100	4,100	0	0	0				
Tri-County Airport		16,422	16,422	0	0	0				
Wisconsin River Rail Transit		30,000	30,000	0	0	0				
Pink Lady Transit Commission		750	750	0	0	0				
Mid-Continent Railway Museum		125,000	125,000	0	0	0				
Sauk County Libraries		1,074,904	1,074,060	0	0	844				
Arts & Humanities		100,172	91,268	0	0	8,904				
UW-Baraboo / Sauk County		152,500	102,500	0	0	50,000				
Sauk County Development Corp		50,000	50,000	0	0	0				
ATC Environmental Impact Fee Projects		282,677	31,589	0	0	251,088				
Transfer to CDBG		934,483	904,338	0	0	30,145				
Transfer to Debt Service Fund		1,396,456	698,228	0	0	698,228				
Transfer to Health Care Center (for debt service)		1,640,241	978,184	0	0	662,058				
<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>		6,261,772	4,114,891	3,489,112	1,471,738	129,507				
County Board		236,217	78,568	160,260	80,130	77,519				
Clerk of Courts		1,184,153	591,202	1,184,153	646,267	55,065				
Circuit Courts		689,895	321,946	689,895	344,717	22,770				
Court Commissioner		248,293	118,950	228,115	111,001	12,229				
Register in Probate		179,913	84,195	179,913	91,922	7,727				
Accounting		772,229	403,483	712,164	356,548	13,130				
County Clerk / Elections		380,984	163,943	353,984	232,182	95,238				
Personnel		652,161	280,855	577,429	293,584	87,461				
Treasurer		531,119	243,835	531,119	595,355	351,520				
Register of Deeds		230,182	112,669	230,182	111,135	(1,534)				
District Attorney / Victim Witness		735,054	310,816	735,054	301,253	(9,563)				
Corporation Counsel		689,186	338,029	689,186	337,434	(595)				
Surveyor		81,026	32,139	81,026	40,513	8,374				
Building Services		5,581,814	1,541,142	2,549,358	1,453,208	2,944,522				
Sheriff		14,845,508	7,661,272	14,606,244	7,156,021	(265,987)				
Coroner		210,604	94,268	210,604	104,302	10,034				
Emergency Management		246,566	171,779	213,420	83,295	(55,338)				
Administrative Coordinator		416,650	204,463	273,027	143,545	82,706				
Management Information Systems		3,675,686	1,691,700	3,259,789	1,738,433	462,629				
Criminal Justice Coordinating		636,169	275,535	618,194	271,604	14,043				
Public Health		2,216,412	1,095,509	2,186,452	1,127,412	61,863				
WIC		409,964	192,798	382,846	86,615	(79,064)				
Environmental Health		932,622	264,329	638,853	431,740	461,180				
Child Support		977,888	461,306	977,888	296,538	(164,768)				
Veterans Service		358,137	166,470	356,871	184,185	18,982				
Parks		1,764,437	348,899	610,813	323,115	1,127,840				
Land Resources & Environment		2,082,872	803,669	1,918,214	846,221	207,211				
UW Extension		414,961	199,248	406,603	201,309	10,419				
<b>TOTAL GENERAL FUND</b>		47,642,474	22,367,908	39,050,768	19,461,321	5,685,119		43,289,366	-2,906,587	40,382,779

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
June 30, 2019										
Percent of Year Complete	50.00%									
Department / Account Title	2019 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2019 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget	December 31, 2018	2019 Net Income/Adj	June 30, 2019
Aging & Disability Resource Center	2,452,126	1,217,638	49.66%	2,367,807	1,047,649	44.25%	(85,669)	686,788	-169,988	516,799
Human Services	21,139,462	10,509,027	49.71%	20,907,962	6,678,382	31.94%	(3,599,145)	2,902,451	-3,830,645	-928,194
Jail Fund	100,000	50,000	50.00%	100,000	57,628	57.63%	7,628	16,562	7,628	24,190
Land Records Modernization	560,751	249,646	44.52%	412,762	215,241	52.15%	113,584	508,352	-34,405	473,946
Landfill Remediation	111,087	38,675	34.82%	15,300	61,012	398.77%	118,123	4,872,748	22,336	4,895,084
Drug Seizures	11,100	1,712	15.42%	100	151	151.38%	9,440	61,811	-1,560	60,251
Community Development Block Grant	1,950,380	978,870	50.19%	1,909,673	936,404	49.03%	(1,759)	42,466	-42,466	0
CDBG Housing Rehabilitation	20,000	0	0.00%	20,000	1	0.00%	1	2,886	1	2,887
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>26,344,906</b>	<b>13,045,568</b>	<b>49.52%</b>	<b>25,733,604</b>	<b>8,996,468</b>	<b>34.96%</b>	<b>(3,437,798)</b>	<b>9,094,062</b>	<b>-4,049,100</b>	<b>5,044,963</b>
<b>DEBT SERVICE FUND</b>	<b>1,862,875</b>	<b>53,700</b>	<b>2.88%</b>	<b>1,516,456</b>	<b>777,988</b>	<b>51.30%</b>	<b>1,070,707</b>	<b>1,043,232</b>	<b>724,288</b>	<b>1,767,520</b>
<b>HEALTH CARE CENTER FUND</b>	<b>12,400,359</b>	<b>4,715,123</b>	<b>38.02%</b>	<b>11,188,841</b>	<b>5,384,838</b>	<b>48.13%</b>	<b>1,881,233</b>	<b>5,331,282</b>	<b>669,715</b>	<b>6,000,997</b>
Highway	10,702,462	4,870,244	45.51%	9,892,203	5,394,379	54.53%	1,334,395	16,376,108	524,136	16,900,244
Insurance	64,500	81,147	125.81%	120,416	62,225	51.68%	(74,838)	450,775	-18,922	431,853
Workers Compensation	415,500	249,959	60.16%	293,103	137,852	47.03%	10,290	571,541	-112,107	459,435
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>11,182,462</b>	<b>5,201,350</b>	<b>46.51%</b>	<b>10,305,722</b>	<b>5,594,457</b>	<b>54.28%</b>	<b>1,269,847</b>	<b>17,398,425</b>	<b>393,107</b>	<b>17,791,532</b>
Dog License	23,450	11,122	47.43%	23,450	18,855	80.40%	7,732	-3,328	7,732	4,404
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	<b>23,450</b>	<b>11,122</b>	<b>47.43%</b>	<b>23,450</b>	<b>18,855</b>	<b>80.40%</b>	<b>7,732</b>	<b>-3,328</b>	<b>7,732</b>	<b>4,404</b>
<b>TOTAL COUNTY</b>	<b>99,456,526</b>	<b>45,394,771</b>	<b>45.64%</b>	<b>87,818,841</b>	<b>40,233,926</b>	<b>45.81%</b>	<b>6,476,841</b>	<b>76,153,039</b>	<b>-5,160,844</b>	<b>70,992,194</b>

GENERAL FUND BALANCE DETAIL	2019 Net		
	December 31, 2018	Income/Adj	June 30, 2019
Nonspendable - Inventories	32,038	0	32,038
Nonspendable - Prepaid Items	81,420	0	81,420
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,402,144	0	1,402,144
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	-4,080,172	13,127,620
<b>TOTAL GENERAL FUND BALANCE</b>	<b>43,289,366</b>	<b>-2,906,587</b>	<b>40,382,779</b>
 * County Reserves (working capital and unassigned)	 33,995,584	 -2,906,587	 31,088,997

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