



Accounting Department

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To: Sauk County Board of Supervisors
Date: November 3, 2019
About: September, 2019 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 paperwork to primarily the State, and reimbursement comes later. In Human Services, reimbursement from Medicaid for Comprehensive Community Services programming is lagging but still expected to be received. 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 budgeted conservatively. Interest on penalty on delinquent property tax collections is at 106% of budget; budgeted \$425,000, received \$451,000. Miscellaneous revenues are high due to unbudgeted proceeds from Focus on Energy of \$148,200. Also, Clerk of Courts interest on accounts receivable is budgeted at \$100,000, but \$116,000 has already been collected.

Overall, 70.06% 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	22,221,415	13,064,572	(9,156,843)	58.79%
User Fees	9,727,228	6,834,377	(2,892,851)	70.26%
Sales Tax	8,775,658	6,548,377	(2,227,281)	74.62%
Intergovernmental Charges	8,197,371	6,323,100	(1,874,271)	77.14%
Licenses & Permits	874,541	812,535	(62,006)	92.91%
Interest	824,858	1,227,115	402,257	148.77%
Other Taxes	640,195	642,380	2,185	100.34%
Fines, Forfeitures & Penalties	475,000	358,431	(116,569)	75.46%
Rent	460,302	409,027	(51,275)	88.86%
Miscellaneous	201,371	485,968	284,597	241.33%
Donations	103,366	75,836	(27,530)	73.37%
Total	52,501,305	36,781,719	(15,719,586)	70.06%

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, 2019 follow. This means uncollected delinquent taxes due to Sauk County equal \$2,128,394, which is \$52,977 more than a year ago at this time. Of this total, about 24.25% (about \$516,035) 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 October 31, 2019	Percent of County-Wide Levy Collected
2018	2019	\$4.53	31,162,356	128,506,425	1,131,870	99.12%
2017	2018	\$4.68	30,969,018	124,864,925	539,554	99.57%
2016	2017	\$4.72	30,351,664	122,691,581	338,595	99.72%
2015	2016	\$4.76	30,183,042	123,046,787	34,706	99.97%
2014	2015	\$4.97	29,878,110	121,004,422	21,794	99.98%
2013	2014	\$4.79	28,854,774	124,273,971	22,960	99.98%
2012	2013	\$4.66	28,531,297	122,259,549	13,350	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 October 31, 2019					2,128,394	
One Year Ago - Uncollected Taxes as of October 31, 2018					2,075,417	

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 September only contain sales made through August. 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. When sales tax collections exceed budget, those dollars become restricted in general fund balance. Restricted sales tax is generally used to fund future capital projects, lessening the impact on the property tax levy and debt service.

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	1,172,155.21	47.76%	52.17%
September	July	843,602.12	947,389.99	1,011,133.99	1,092,529.46	1,025,166.15	881,358.55	58.99%	62.21%
October	August	930,904.65	976,099.73	865,618.18	907,830.64	900,578.78	1,088,730.48	69.45%	74.62%
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	6,548,376.67		
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	(2,227,281.33)		

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, 66.24% of annual expenditures have been recognized through October. The following chart is in order of budgeted magnitude of dollars, and excludes both transfers between Sauk County funds which have equal offsetting revenues and debt service.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	35,193,639	24,710,609	10,483,030	70.21%
Supplies & Services	35,031,509	25,320,533	9,710,976	72.28%
Labor Benefits	13,551,102	9,357,420	4,193,682	69.05%
Capital Outlay	8,527,480	1,757,217	6,770,263	20.61%
Total	92,303,730	61,145,779	31,157,951	66.24%

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.

Economic Indicator Line Items	2016 Total for Year	2017 Total for Year	2018 Total for Year	2019 Annual Budget	Actual through September 2019	Avg 2015- 2018	2019 % of Budget
Interest Collected on Delinquent Taxes	598,024	502,980	466,562	425,000	450,828	71%	106%
Interest Earned on Investments	218,298	348,338	728,611	650,000	978,928	88%	151%
Real Estate Transfer Tax	234,296	236,646	254,384	195,000	186,699	73%	96%
Register of Deeds Filing Fees	364,999	304,789	287,000	300,000	209,687	74%	70%
CPZ Land Use Permits	114,274	100,246	105,207	90,000	74,592	76%	83%
CPZ Sanitary Permits	66,350	66,900	81,400	62,000	56,270	72%	91%

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 October or later. This amount totals an additional \$116,508. If it was recorded in the first three-fourths of the year, the 2019 % of budget would be 79%.

Selected Line Items	2016 Total for Year	2017 Total for Year	2018 Total for Year	2019 Annual Budget	Actual through Sept 2019	2019 % of Budget
Huber Board Fees	131,802	114,131	138,152	145,000	125,989	87%
Housing Prisoners from Other Jurisdictions – All Sources	809,953	752,262	1,016,271	844,348	549,217	65%

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.

General Investments as of:	December 31, 2018	September 30, 2019
Liquid Cash	\$ 2,335,170.96	\$ 866,732.89
Local Government Investment Pool	19,794,786.30	27,860,014.99
Certificates of Deposit	31,318,156.13	31,733,468.24
Money Markets	3,329.81	3,404.11
Total General Investments	\$ 53,447,526.15	\$ 60,463,620.23
Weighted Average Interest Rate	2.15%	2.15%

At this point, the Finance Committee has heard from four departments that expect a possible budget overage in 2019.

- Administrative Coordinator: 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.
- Building Services: Courtroom audio and video upgrade costs were more than budgeted.
- County Board: The 2019 budget includes funding for upgrades to the voting and microphone systems in the County Board room. This is the perfect time to also upgrade electrical outlets, funding for which was not set aside.
- Emergency Management: Staff time exceeded what was expected to assist residents recover from the floods of the fall 2018.

Contingency Fund 2019 Appropriation (completely funded by general fund balance)		\$350,000
Administrative Coordinator – Community liaison	-\$12,000	
Building Services – Courtroom audio and video	-\$70,000	
County Board – Electrical updates in County Board room	-\$18,450	
Emergency Management – Fall 2018 flood recovery staffing	-\$30,000	
Total Possible Uses		-\$130,450
Remaining 2019 Contingency Fund Balance		\$219,550

In Conclusion

Particularly with the work of the County's 2020 budget, 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.

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

Sauk County Financial Report
as of September 30, 2019

Percent of Year Complete

75.00%	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)	(\$895,165)	(\$298,388)	75.00%	\$14,615,233	\$10,961,425	(\$3,653,808)	75.00%	\$4,221,207	\$3,165,905	(\$1,055,302)	75.00%	\$11,696,732	\$8,614,024	(\$3,082,708)	73.64%
Other Taxes	640,195	642,380	2,185	100.34% A	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	8,775,658	6,548,377	(2,227,281)	74.62% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,522,105	799,913	(722,192)	52.55% B	725,610	590,940	(134,670)	81.44%	1,656,165	1,138,676	(517,489)	68.75%	16,768,504	10,235,993	(6,532,511)	61.04%
Licenses & Permits	13,125	12,895	(230)	98.25%	35,060	26,060	(9,000)	74.33%	0	0	0	--	574,756	576,235	1,479	100.26% H
Fines, Forfeitures & Penalties	5,000	2,226	(2,774)	44.53%	403,000	298,797	(104,203)	74.14%	0	0	0	--	62,000	53,045	(8,955)	85.56%
User Fees	582,550	423,597	(158,953)	72.71%	906,810	654,691	(252,119)	72.20%	90,000	123,038	33,038	136.71% F	7,956,011	5,429,544	(2,526,467)	68.24%
Intergovernmental Charges	2,697,400	2,025,160	(672,240)	75.08%	1,343,785	908,849	(434,936)	67.63%	3,854,831	3,162,762	(692,069)	82.05%	210,760	136,746	(74,014)	64.88%
Donations	0	0	0	--	5,000	246	(4,754)	4.92%	0	0	0	--	98,366	74,965	(23,401)	76.21%
Interest	705,458	1,004,413	298,955	142.38% C	100	0	(100)	0.00%	85,300	142,112	56,812	166.60% G	14,000	10,542	(3,459)	75.30%
Rent	460,302	409,027	(51,275)	88.86%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	58,871	232,757	173,886	395.37% D	112,900	177,509	64,609	157.23% E	0	28,310	28,310	--	9,600	18,413	8,813	191.80%
Transfers from Other Funds	84,000	1,083,045	999,045	1289.34%	0	0	0	--	0	0	0	--	1,640,241	1,296,369	(343,872)	79.04%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,351,111	12,288,626	(2,062,485)	85.63%	18,147,498	13,618,517	(4,528,981)	75.04%	9,907,503	7,760,803	(2,146,700)	78.33%	39,030,970	26,445,875	(12,585,095)	67.76%
Expenses / Expenditures																
Wages & Salaries	3,901,510	2,774,792	1,126,718	71.12%	10,516,334	7,631,927	2,884,407	72.57%	3,197,547	2,347,948	849,599	73.43%	16,319,198	11,046,447	5,272,751	67.69%
Labor Benefits	1,288,759	903,180	385,579	70.08%	4,089,641	2,929,143	1,160,498	71.62%	1,361,880	1,100,756	261,124	80.83%	6,416,713	4,164,957	2,251,756	64.91%
Supplies & Services	4,546,981	2,825,275	1,721,706	62.14%	3,899,753	2,682,284	1,217,469	68.78%	5,493,594	5,041,961	451,633	91.78%	16,131,706	11,651,315	4,480,391	72.23%
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	291,456	(11,715)	104.19%
Capital Outlay	4,533,497	1,025,946	3,507,551	22.63%	743,652	347,225	396,427	46.69%	750,000	51,141	698,859	6.82%	1,095,062	202,925	892,137	18.53%
Transfers to Other Funds / Debt Issuance Costs	3,971,180	3,248,049	723,131	81.79%	100,000	75,000	25,000	75.00%	70,000	52,500	17,500	75.00%	14,000	1,030,545	(1,016,545)	7361.04%
Total Expenditures	18,241,927	10,777,242	7,464,685	59.08%	19,349,380	13,665,579	5,683,801	70.63%	10,873,021	8,594,305	2,278,716	79.04%	41,111,420	28,387,645	12,723,775	69.05%
Functional Expenditures as % of Total Expenditures	18.34%	16.35%			19.46%	20.74%			10.93%	13.04%			41.34%	43.08%		
Net Increase/(Decrease) in Fund Balances	(\$3,890,816)	\$1,511,384	\$5,402,200		(\$1,201,882)	(\$47,062)	\$1,154,820		(\$965,518)	(\$833,502)	\$132,016		(\$2,080,450)	(\$1,941,770)	\$138,680	

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, 2019 sales (69.45% as seasonally adjusted).

- A Interest on penalty on taxes at 106% of budget; budgeted \$425,000, received \$451,000.
B Grants & Aids is largely shared revenues (\$746,603) which are received are received 15% in July and 85% in November
C Interest on Treasurer's invested funds exceeding conservative estimates.
D Receipt of Focus on Energy grants that were not budgeted for of \$148,200.
E Gain on sale of tax deeds exceeds budget by \$37,000.
F Sheriff insurance recoveries budgeted at \$10,400, but have received \$60,000.
G Clerk of Courts interest on accounts receivable is budgeted at \$100,000, but \$116,000 has already been collected.
H Highway sale of materials receipts of \$93,000 exceed budgeted amount of \$50,000.
I Interest on landfill investments higher than budgeted.
J Retail food licenses are issued in the spring, so collections swell in May/June (budgeted \$495,000, collected \$511,000)

Sauk County Financial Report
as of September 30, 2019

Percent of Year Complete

75.00%

	Conservation, Development, Recreation, Culture & Education				Debt Service				Totals			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues												
Property Taxes	\$1,822,737	\$1,367,053	(\$455,684)	75.00%			\$0	--	\$31,162,356	\$23,213,242	(\$7,949,114)	74.49%
Other Taxes	0	0	0	--			0	--	640,195	642,380	2,185	100.34%
Sales Tax	0	0	0	--			0	--	8,775,658	6,548,377	(2,227,281)	74.62%
Grants & Aids	1,549,031	299,051	(1,249,980)	19.31% I			0	--	22,221,415	13,064,572	(9,156,843)	58.79%
Licenses & Permits	251,600	197,345	(54,255)	78.44%			0	--	874,541	812,535	(62,006)	92.91%
Fines, Forfeitures & Penalties	5,000	4,364	(636)	87.28%			0	--	475,000	358,431	(116,569)	75.46%
User Fees	191,857	203,507	11,650	106.07% J			0	--	9,727,228	6,834,377	(2,892,851)	70.26%
Intergovernmental Charges	90,595	89,582	(1,013)	98.88%			0	--	8,197,371	6,323,100	(1,874,271)	77.14%
Donations	0	625	625	--			0	--	103,366	75,836	(27,530)	73.37%
Interest	0	14,919	14,919	--	20,000	55,129	35,129	275.65% K	824,858	1,227,115	402,257	148.77%
Rent	0	0	0	--			0	--	460,302	409,027	(51,275)	88.86%
Miscellaneous	20,000	28,979	8,979	144.89%			0	--	201,371	485,968	284,597	241.33%
Transfers from Other Funds	934,483	904,338	(30,145)	96.77% K	1,496,456	1,122,342	(374,114)	75.00%	4,155,180	4,406,094	250,914	106.04%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	4,865,303	3,109,763	(1,755,540)	63.92%	1,516,456	1,177,471	(338,985)	77.65%	87,818,841	64,401,055	(23,417,786)	73.33%
Expenses / Expenditures												
Wages & Salaries	1,259,050	909,494	349,556	72.24%			0	--	35,193,639	24,710,609	10,483,030	70.21%
Labor Benefits	394,109	259,384	134,725	65.82%			0	--	13,551,102	9,357,420	4,193,682	69.05%
Supplies & Services	4,959,475	3,119,700	1,839,775	62.90%			0	--	35,031,509	25,320,533	9,710,976	72.28%
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	54,175	53,700	50.22%	387,616	345,631	41,985	89.17%
Capital Outlay	1,405,269	129,980	1,275,289	9.25%			0	--	8,527,480	1,757,217	6,770,263	20.61%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	4,155,180	4,406,094	(250,914)	106.04%
Total Expenditures	8,017,903	4,418,558	3,599,345	55.11%	1,862,875	54,175	1,808,700	2.91%	99,456,526	65,897,504	33,559,022	66.26%
Functional Expenditures as % of Total Expenditures	8.06%	6.71%			1.87%	0.08%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$3,152,600)	(\$1,308,795)	\$1,843,805		(\$346,419)	\$1,123,296	\$1,469,715		(\$11,637,685)	(\$1,496,449)	\$10,141,236	

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
I Parks entrance fees and other revenues budgeted at \$130,000, collected \$150,000.
K Debt service fund interest earned exceeds conservative budget estimate.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

September 30, 2019		2019 Expense Budget			2019 Revenue			Department Net	SAUK COUNTY FUND BALANCES					
Percent of Year Complete		75.00%			Budget Excluding Carryforwards, or Fund Bal Use		Year-to-Date Revenues		% of Budget		Favorable / (Unfavorable) to Budget	December 31, 2018	2019 Net Income/Adj	#####
Department / Account Title		Excluding Addition to Fund Balance		Year-to-Date Expenses	% of Budget									
General Fund Property Tax		0	0	--		-6,820,743	-5,115,557	75.00%		1,705,186				
Miscellaneous Sales Tax		0	0	--		130	101	77.64%		(29)				
County Sales Tax		0	0	--		8,775,658	6,548,377	74.62%		(2,227,281)				
Shared Revenue		0	0	--		746,603	111,990	15.00%		(634,613)				
Computer Aid		0	0	--		90,000	95,745	106.38%		5,745				
Personal Property Aid		0	0	--		266,019	266,019	100.00%		(0)				
Indirect Cost Reimbursement		0	0	--		101,964	76,473	75.00%		(25,491)				
Arts & Humanities Grants		0	0	--		7,750	7,750	100.00%		0				
Interest on Loan Payments		0	0	--		52,158	17,368	33.30%		(34,790)				
Principal on Loan Payments		0	0	--		42,271	20,965	49.60%		(21,306)				
Rent of County Buildings		0	0	--		134,302	96,721	72.02%		(37,581)				
Sale of County-Owned Property		0	0	--		8,000	7,937	99.21%		(63)				
Miscellaneous Revenues		0	0	--		1,000	548	54.75%		(452)				
Transfer from Human Services		0	0	--		7,000	1,025,295	14647.07%		1,018,295				
Transfer from Health Care Center		0	0	--		7,000	5,250	75.00%		(1,750)				
Transfer from Highway		0	0	--		70,000	52,500	75.00%		(17,500)				
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	1,074,572	99.97%		0	0	--		332				
Arts & Humanities		100,172	94,001	93.84%		0	0	--		6,171				
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		282,677	35,800	12.66%		0	0	--		246,877				
Transfer to CDBG		934,483	904,338	96.77%		0	0	--		30,145				
Transfer to Debt Service Fund		1,396,456	1,047,342	75.00%		0	0	--		349,114				
Transfer to Health Care Center (for debt service)		1,640,241	1,296,369	79.04%		0	0	--		343,872				
TOTAL GENERAL FUND NON-DEPARTMENTAL		6,261,772	4,789,646	76.49%		3,489,112	3,217,481	92.21%		1,200,495				
County Board		236,217	143,795	60.87%		160,260	120,195	75.00%		52,357				
Clerk of Courts		1,184,153	845,759	71.42%		1,184,153	963,054	81.33%		117,294				
Circuit Courts		689,895	471,682	68.37%		689,895	572,102	82.93%		100,420				
Court Commissioner		248,293	170,873	68.82%		228,115	166,994	73.21%		16,298				
Register in Probate		179,913	121,652	67.62%		179,913	143,991	80.03%		22,338				
Accounting		772,229	548,033	70.97%		712,164	534,575	75.06%		46,607				
County Clerk / Elections		380,984	236,102	61.97%		353,984	306,693	86.64%		97,591				
Personnel		652,161	395,444	60.64%		577,429	437,595	75.78%		116,883				
Treasurer		531,119	352,793	66.42%		531,119	1,187,627	223.61%		834,834				
Register of Deeds		230,182	166,059	72.14%		230,182	205,834	89.42%		39,775				
District Attorney / Victim Witness		735,054	466,380	63.45%		735,054	514,062	69.94%		47,681				
Corporation Counsel		689,186	479,581	69.59%		689,186	503,644	73.08%		24,063				
Surveyor		81,026	44,054	54.37%		81,026	60,769	75.00%		16,716				
Building Services		5,581,814	1,983,850	35.54%		2,549,358	2,121,448	83.21%		3,170,053				
Sheriff		14,845,508	10,852,698	73.10%		14,606,244	10,893,300	74.58%		279,866				
Coroner		210,604	155,832	73.99%		210,604	157,703	74.88%		1,871				
Emergency Management		246,566	231,849	94.03%		213,420	124,741	58.45%		(73,962)				
Administrative Coordinator		416,650	283,671	68.08%		273,027	208,802	76.48%		68,754				
Management Information Systems		3,675,686	2,239,388	60.92%		3,259,789	2,387,096	73.23%		563,605				
Criminal Justice Coordinating		636,169	387,519	60.91%		618,194	424,163	68.61%		54,619				
Public Health		2,216,412	1,665,982	75.17%		2,186,452	1,731,724	79.20%		95,701				
WIC		409,964	277,122	67.60%		382,846	191,856	50.11%		(58,148)				
Environmental Health		932,622	394,375	42.29%		638,853	621,957	97.36%		521,351				
Child Support		977,888	671,215	68.64%		977,888	552,943	56.54%		(118,273)				
Veterans Service		358,137	244,479	68.26%		356,871	270,528	75.81%		27,316				
Parks		1,764,437	533,715	30.25%		610,813	466,569	76.38%		1,086,478				
Land Resources & Environment		2,082,872	1,159,773	55.68%		1,918,214	1,378,286	71.85%		383,171				
UW Extension		414,961	264,328	63.70%		406,603	316,672	77.88%		60,702				
TOTAL GENERAL FUND		47,642,474	30,577,650	64.18%		39,050,768	30,782,399	78.83%		8,796,455		43,289,366	204,749	43,494,115
												GENERAL FUND TOTAL		

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
September 30, 2019		2019 Expense		2019 Revenue			Department Net			
Percent of Year Complete	75.00%	Budget		Budget Excluding			Favorable /			
		Excluding Addition	Year-to-Date	Carryforwards,	Year-to-Date	% of	(Unfavorable)	December 31, 2018	2019 Net	#####
Department / Account Title		to Fund Balance	Expenses	or Fund Bal Use	Revenues	Budget	to Budget		Income/Adj	
Aging & Disability Resource Center		2,452,126	1,706,894	2,367,807	1,703,681	71.95%	81,106	686,788	-3,213	683,574
Human Services		21,139,462	16,298,504	20,907,962	13,185,529	63.06%	(2,881,476)	2,902,451	-3,112,976	-210,524
Jail Fund		100,000	75,000	100,000	82,421	82.42%	7,421	16,562	7,421	23,983
Land Records Modernization		560,751	335,671	412,762	304,866	73.86%	117,183	508,352	-30,806	477,546
Landfill Remediation		111,087	57,565	15,300	89,612	585.70%	127,834	4,872,748	32,047	4,904,795
Drug Seizures		11,100	1,712	100	151	151.38%	9,440	61,811	-1,560	60,251
Community Development Block Grant		1,950,380	978,870	1,909,673	936,404	49.03%	(1,759)	42,466	-42,466	0
CDBG Housing Rehabilitation		20,000	0	20,000	11,832	59.16%	11,832	2,886	11,832	14,718
TOTAL SPECIAL REVENUE FUNDS		26,344,906	19,454,216	25,733,604	16,314,496	63.40%	(2,528,418)	9,094,062	-3,139,720	5,954,342
DEBT SERVICE FUND		1,862,875	54,175	1,516,456	1,177,471	77.65%	1,469,715	1,043,232	1,123,296	2,166,528
HEALTH CARE CENTER FUND		12,400,359	6,906,995	11,188,841	8,168,772	73.01%	2,473,295	5,331,282	1,261,777	6,593,059
Highway		10,702,462	8,477,268	9,892,203	7,671,191	77.55%	4,182	16,376,108	-806,077	15,570,032
Insurance		64,500	81,147	120,416	65,151	54.11%	(71,912)	450,775	-15,996	434,779
Workers Compensation		415,500	324,974	293,103	202,688	69.15%	111	571,541	-122,286	449,256
TOTAL INTERNAL SERVICE FUNDS		11,182,462	8,883,390	10,305,722	7,939,031	77.04%	(67,619)	17,398,425	-944,359	16,454,066
Dog License		23,450	21,078	23,450	18,886	80.54%	(2,192)	-3,328	-2,192	-5,521
TOTAL TRUST & AGENCY FUNDS		23,450	21,078	23,450	18,886	80.54%	(2,192)	-3,328	-2,192	-5,521
TOTAL COUNTY		99,456,526	65,897,504	87,818,841	64,401,055	73.33%	10,141,236	76,153,039	-1,496,449	74,656,590

GENERAL FUND BALANCE DETAIL	2019 Net		
	December 31, 2018	Income/Adj	September 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	-968,836	16,238,956
TOTAL GENERAL FUND BALANCE	43,289,366	204,749	43,494,115
* County Reserves (working capital and unassigned)	33,995,584	204,749	34,200,333

CURRENT DEBT PRINCIPAL BALANCE	
2009 HCC Refunding Bonds (final payment 2019)	3,650,000
2016 Law Enforcement Refunding Bonds (2021)	5,370,000
2017 HCC Refunding Bonds (2027)	5,055,000
2019 HCC Refunding Bonds (2023)	2,665,000
Principal Payments are Due October 1	16,740,000