



Accounting Department

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To: Sauk County Board of Supervisors
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About: March, 2020 1st Quarter Financial Report – 25.00% of Year

Revenues

Overall, 15.18% 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 1/12th 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	25,336,367	1,810,899	(23,525,468)	7.15%
Sales Tax	9,889,000	1,274,872	(8,614,128)	12.89%
User Fees	9,831,548	2,202,026	(7,629,522)	22.40%
Intergovernmental Charges	8,410,150	2,423,897	(5,986,253)	28.82%
Interest	901,045	312,834	(588,211)	34.72%
Licenses & Permits	876,836	90,652	(786,184)	10.34%
Other Taxes	685,195	176,819	(508,376)	25.81%
Fines, Forfeitures & Penalties	489,500	90,207	(399,293)	18.43%
Rent	471,374	154,235	(317,139)	32.72%
Miscellaneous	288,034	138,487	(149,547)	48.08%
Donations	120,650	21,157	(99,493)	17.54%
Total	57,299,699	8,696,085	(48,603,614)	15.18%

- 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 reimbursement comes later. For this reason, many grant dollars received in January and February are for prior year services, and are allocated back to 2019. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2019 makes the first quarter revenues look alarmingly low. The impact of COVID-19 remains to be seen. Federal and state dollars will be increased in multiple areas to assist with response, purchase of protective personal equipment, and quarantine and isolation. Other areas will likely see cuts as the Federal and State governments reprioritize programs.
- User fees seem to be generally on track for the first quarter of 2020; however, 75% of the County's user fees are generated by the nursing home. With COVID-19, the Health Care Center has needed to limit admissions, so these revenues will be slowing.
- Licenses and permits largely relate to retail food licenses issued by Environmental Health. Budgeted at \$495,000, these dollars are generally received in May through June, and may be reduced as businesses evaluate their viability in 2020.
- The largest portion of the Other Taxes category is interest and penalty on taxes, budgeted at \$425,000. It is likely this revenue stream will be curtailed in response to the economic impacts of COVID-19.
- Fines, forfeitures and penalties are typically highest in the summer months, and are expected to decrease with fewer citations due to the Safer at Home order and lower collections due to the economy.
- Miscellaneous revenues are high due to \$79,000 of unbudgeted insurance proceeds from a chiller failure in 2019.

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, 2020 follow. This means uncollected delinquent taxes due to Sauk County equal \$32,561,432, which is \$291,949 less than a year ago at this time. Of this total, about 24.16% (about \$7,865,000) was originally levied to fund County operations. The remaining 75.84% was originally levied by schools and other local governments. The second installment of the 2019 levy, collected 2020, is not due until July 31, 2020.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of April 30, 2020	Percent of County-Wide Levy Collected
2019	2020	\$4.44	31,730,876	132,112,600	31,228,476	76.36%
2018	2019	\$4.53	31,162,356	128,506,425	653,423	99.49%
2017	2018	\$4.68	30,969,018	124,864,925	406,908	99.67%
2016	2017	\$4.72	30,351,664	122,691,581	185,688	99.85%
2015	2016	\$4.76	30,183,042	123,046,787	17,808	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	15,716	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	18,457	99.99%
2012	2013	\$4.66	28,531,297	122,259,549	10,466	99.99%
2011	2012	\$4.54	28,531,297	121,315,933	9,564	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%
Uncollected Taxes as of April 30, 2020					32,561,432	
One Year Ago - Uncollected Taxes as of April 30, 2019					32,853,381	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of March only contain sales made through February. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County increased its sales tax budget for 2020 to \$9,889,000 based on projections provided by Forward Analytics, a research arm of the Wisconsin Counties Association.

Adjusting the budget for historical seasonal receipts, 2020 sales tax collections are close to budget at this point. However, Forward Analytics released a May, 2020 update to projected sales tax collections. They have taken into account recent jobs and unemployment reports, as well as sales data. This projection anticipates an estimated sales tax loss for Sauk County of \$2,033,364, or 20.6%, compared to the budgeted amount of \$9,889,000.

Sales Tax Payment Month	Sales Tax Sales Month	2015	2016	2017	2018	2019	2020	Average 2015-2019 Cumulative % of Year	Actual 2020 Cumulative % of Budget
March	January	513,922.40	525,300.25	601,458.52	583,942.67	572,392.20	595,656.00	6.18%	6.02%
April	February	723,897.32	640,270.58	576,910.42	454,734.31	554,971.31	679,215.95	12.70%	12.89%
May	March	643,104.33	614,213.68	708,391.09	849,720.61	806,945.35		20.70%	
June	April	572,371.61	780,604.53	792,838.40	732,945.80	671,736.65		28.54%	
July	May	744,908.83	752,232.51	705,028.12	690,119.90	800,086.92		36.70%	
August	June	873,543.69	882,536.83	930,000.95	1,151,529.28	1,172,155.21		47.77%	
September	July	947,389.99	1,011,133.99	1,092,529.46	1,025,166.15	881,358.55		58.72%	
October	August	976,099.73	865,618.18	907,830.64	900,578.78	1,088,730.48		69.19%	
November	September	634,826.87	736,732.53	840,633.07	950,737.41	889,288.97		78.14%	
December	October	701,190.80	739,248.21	689,891.81	588,679.45	584,825.84		85.44%	
January	November	649,276.21	502,924.87	545,826.68	691,162.38	752,037.86		92.38%	
February	December	503,348.20	713,871.10	781,583.61	764,150.14	686,142.30		100.00%	
Sales Tax Collected		8,483,879.98	8,764,687.26	9,172,922.77	9,383,466.88	9,460,671.64	1,274,871.95		
Sales Tax Budgeted		7,095,831.00	7,470,179.00	8,020,000.00	8,775,658.00	8,775,658.00	9,889,000.00		
Collected in Excess of (Below) Budget		1,388,048.98	1,294,508.26	1,152,922.77	607,808.88	685,013.64	(8,614,128.05)		

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, 19.35% 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	37,158,103	7,739,606	29,418,497	20.83%
Supplies & Services	35,484,313	7,468,991	28,015,322	21.05%
Labor Benefits	14,431,344	3,152,621	11,278,723	21.85%
Capital Outlay	10,704,155	556,335	10,147,820	5.20%
Total	97,777,915	18,917,552	78,860,363	19.35%

Expenditures Related to COVID-19 (as of 5-8-2020)

These are extraordinary expenditures above and beyond what would normally have been spent. This excludes costs that have been incurred, but are not yet paid.

Type of COVID-19 Expenditure	Possible Funding Source	Amount
Quarantine and isolation costs	Wis Dept of Health Services – Division of Public Health	57,940
Economic development grants to chambers of commerce	General fund balance (reallocated from originally planned economic develop projects)	80,000
Overtime and benefits	FEMA to the extent the expense is not funded by other Federal or State dollars and the expense is for "protective measures"	43,408
Various personal protective equipment, cleaning supplies, safety equipment	FEMA to the extent the expense is not funded by other Federal or State dollars and the expense is for "protective measures"	69,753
		135,221

Most departments have been able to keep most of their staff busy working either remotely or with limited staff physically in the office. There are also some opportunities for staff without tasks that can be performed at home to work in other departments or in the Emergency Operations Center. However, there are likely to be fewer and fewer projects for staff to do at home.

Sauk County Emergency Leave: The Sauk County Board of Supervisors, through its Emergency Declaration with Resolution 59-2020 on March 17, 2020, approved the following: "All employees affected by the countywide emergency due to COVID-19, who may be furloughed or unable to work, be entitled to an average of their weekly salary. This amount would be determined department head [sic]."

- Funding should already exist for these payroll expenditures.
- Many grants, however, may not reimburse for this non-productive time.
- Projects that cannot be accomplished onsite may be delayed.
- Wages and benefits of Sauk County Emergency Leave through May 2, 2020: \$140,342.87

Federal Emergency Leaves: Effective April 1, 2020, the Federal government, through the Families First Coronavirus Response Act (FFCRA), requires the County to pay an employee for normally scheduled hours for specific Family & Medical Leave Act (FMLA) qualifying events related to COVID-19. FFCRA provides for up to 80 hours of paid sick leave and for expanded family and medical leave to care for an employee's children if their school or place of care is closed. Certain critical positions may be exempted from this leave.

- While private businesses may receive tax credits for Federal leave payments, governments currently will not. Interpretation varies, but the guidance on which we are relying from the Wisconsin Counties Association's counsel states that the County may only omit the employer share of FICA (6.2% of gross wages) on Federal leave payments.
- We have classified requested FMLA as if it will be approved, but this may change if requests are subsequently denied.
- Wages and benefits of Federal leave through May 2, 2020: \$3,642.14

Current Sauk County 2020 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	2017 Total for Year	2018 Total for Year	2019 Total for Year	2020 Annual Budget	Actual through March 2020	Avg 2016-2019	2020 % of Budget
Interest Collected on Delinquent Taxes	502,980	462,721	632,981	425,000	79,793	22%	19%
Interest Earned on Investments	348,338	938,859	942,411	490,000	77,436	24%	16%
Real Estate Transfer Tax	236,646	253,047	250,602	200,000	39,390	18%	20%
Register of Deeds Filing Fees	304,789	287,000	300,102	285,000	46,053	22%	16%
CPZ Land Use Permits	100,246	105,207	91,632	90,000	14,800	10%	16%
CPZ Sanitary Permits	66,900	81,400	72,305	62,000	3,150	6%	5%

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 quarter of the year was not received until April or later. This amount totals an additional \$76,795. If it was recorded in the first one-fourth of the year, the 2020 % of budget would be 21%.

Selected Line Items	2017 Total for Year	2018 Total for Year	2019 Total for Year	2020 Annual Budget	Actual through March 2020	2020 % of Budget
Huber Board Fees	114,131	138,152	195,340	145,000	11,959	8%
Housing Prisoners from Other Jurisdictions – All Sources	752,262	1,016,271	994,734	924,348	28,468	3%

Cash balances: Cash balances remain strong and are invested with preservation of principal as the primary objective. The Treasurer is managing the liquidity of maturing investments in anticipation of lower collections due to COVID-19. Cash balances are normally 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	December 31, 2019	March 31, 2020
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 575,115.51
Local Government Investment Pool	19,794,786.30	20,649,845.61	32,148,991.03
Certificates of Deposit	31,318,156.13	31,959,111.75	31,566,474.44
Money Markets	3,329.81	3,417.70	15,224.59
Total General Investments	\$ 53,447,526.15	\$ 54,964,673.17	\$ 64,305,805.57
Weighted Average Interest Rate	2.15%	1.78%	1.04%

Contingency fund: At this point, the Finance Committee has officially heard from no departments that expect a possible budget overage in 2020. However, a number of department managers have indicated an overage is very likely, but dollar impacts are unclear at this point. These projections will be developed over the next couple months to the extent possible.

The 2020 contingency fund is originally \$350,000, all of which is funded by general fund balance.

Contingency Fund 2020 Appropriation		\$350,000
None to date	- \$0	
Total Possible Uses		- \$0
Remaining 2020 Contingency Fund Balance		\$350,000

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, 2020

Percent of Year Complete

25.00%	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	(\$1,412,664)	(\$353,166)	(\$1,059,498)	25.00%	\$15,025,981	\$3,756,495	(\$11,269,486)	25.00%	\$4,540,457	\$1,135,114	(\$3,405,343)	25.00%	\$11,678,698	\$2,919,674	(\$8,759,024)	25.00%
Other Taxes	685,195	176,819	(508,376)	25.81%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,889,000	1,274,872	(8,614,128)	12.89% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,779,469	220,101	(1,559,368)	12.37%	794,738	223,758	(570,980)	28.15%	1,980,317	413,240	(1,567,077)	20.87%	19,734,642	817,016	(18,917,626)	4.14% A
Licenses & Permits	10,500	1,880	(8,620)	17.90%	32,080	10,750	(21,330)	33.51%	0	0	0	--	575,406	25,396	(550,010)	4.41% B
Fines, Forfeitures & Penalties	5,000	69	(4,931)	1.38%	415,500	73,754	(341,746)	17.75%	0	0	0	--	64,000	12,996	(51,004)	20.31%
User Fees	569,425	136,685	(432,740)	24.00%	953,235	161,691	(791,544)	16.96%	50,000	22,065	(27,935)	44.13%	8,059,031	1,837,529	(6,221,502)	22.80%
Intergovernmental Charges	2,514,043	722,007	(1,792,036)	28.72%	1,443,459	217,236	(1,226,223)	15.05%	4,115,121	1,308,220	(2,806,901)	31.79%	213,020	47,200	(165,820)	22.16%
Donations	0	0	0	--	1,750	0	(1,750)	0.00%	0	0	0	--	118,400	20,657	(97,743)	17.45%
Interest	537,945	217,203	(320,742)	40.38%	100	0	(100)	0.00%	208,000	55,033	(152,967)	26.46%	130,000	32,518	(97,482)	25.01%
Rent	471,374	154,235	(317,139)	32.72%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	85,584	94,711	9,127	110.66%	177,900	39,303	(138,597)	22.09%	0	0	0	--	4,550	4,473	(77)	98.31%
Transfers from Other Funds	250,000	62,500	(187,500)	25.00%	0	0	0	--	0	0	0	--	1,089,810	314,453	(775,357)	28.85%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	15,384,871	2,707,917	(12,676,954)	17.60%	18,844,743	4,482,988	(14,361,755)	23.79%	10,893,895	2,933,673	(7,960,222)	26.93%	41,667,557	6,031,914	(35,635,644)	14.48%
Expenses / Expenditures																
Wages & Salaries	4,059,615	847,902	3,211,713	20.89%	10,815,934	2,303,762	8,512,172	21.30%	3,528,523	769,707	2,758,816	21.81%	17,289,801	3,546,950	13,742,851	20.51%
Labor Benefits	1,354,446	303,835	1,050,611	22.43%	4,315,119	981,217	3,333,902	22.74%	1,511,605	279,173	1,232,432	18.47%	6,760,491	1,470,723	5,289,768	21.75%
Supplies & Services	4,523,707	1,121,646	3,402,061	24.79%	3,877,800	604,914	3,272,886	15.60%	5,757,421	785,621	4,971,800	13.65%	17,506,837	3,266,753	14,240,084	18.66%
Debt Service - Principal	0	0	0	--	0	0	0	--	0	0	0	--	820,000	N/A	820,000	N/A
Debt Service - Interest	0	0	0	--	0	0	0	--	0	0	0	--	213,810	55,834	157,976	26.11%
Capital Outlay	6,216,262	305,655	5,910,607	4.92%	672,500	79,299	593,201	11.79%	2,500,000	15,313	2,484,687	0.61%	368,100	48,119	319,981	13.07%
Transfers to Other Funds / Debt Issuance Costs	2,450,899	654,725	1,796,174	26.71%	100,000	25,000	75,000	25.00%	120,000	30,000	90,000	25.00%	130,000	32,500	97,500	25.00%
Total Expenditures	18,604,929	3,233,763	15,371,166	17.38%	19,781,353	3,994,191	15,787,162	20.19%	13,417,549	1,879,814	11,537,735	14.01%	43,089,039	8,420,878	34,668,161	19.54%
Functional Expenditures as % of Total Expenditures	17.98%	16.40%			19.12%	20.26%			12.97%	9.53%			41.64%	42.71%		
Net Increase/(Decrease) in Fund Balances	(\$3,220,058)	(\$525,847)	\$2,694,211		(\$936,610)	\$488,796	\$1,425,406		(\$2,523,654)	\$1,053,859	\$3,577,513		(\$1,421,482)	(\$2,388,965)	(\$967,483)	

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, 2020 sales (12.70% as seasonally adjusted).

A Significant Human Services grant cash received in early 2020 relates to 2019.
B Retail food licenses of \$495,000 largely received May through July.

Sauk County Financial Report
as of March 31, 2020

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	\$1,898,404	\$474,601	(\$1,423,803)	25.00%			\$0	--	\$31,730,876	\$7,932,719	(\$23,798,157)	25.00%
Other Taxes	0	0	0	--			0	--	685,195	176,819	(508,376)	25.81%
Sales Tax	0	0	0	--			0	--	9,889,000	1,274,872	(8,614,128)	12.89%
Grants & Aids	1,047,201	136,784	(910,417)	13.06%			0	--	25,336,367	1,810,899	(23,525,468)	7.15%
Licenses & Permits	258,850	52,626	(206,224)	20.33%			0	--	876,836	90,652	(786,184)	10.34%
Fines, Forfeitures & Penalties	5,000	3,387	(1,613)	67.74%			0	--	489,500	90,207	(399,293)	18.43%
User Fees	199,857	44,056	(155,801)	22.04%			0	--	9,831,548	2,202,026	(7,629,522)	22.40%
Intergovernmental Charges	124,507	129,234	4,727	103.80%			0	--	8,410,150	2,423,897	(5,986,253)	28.82%
Donations	500	500	0	100.00%			0	--	120,650	21,157	(99,493)	17.54%
Interest	0	2	2	--	25,000	8,077	(16,923)	32.31%	901,045	312,834	(588,211)	34.72%
Rent	0	0	0	--			0	--	471,374	154,235	(317,139)	32.72%
Miscellaneous	20,000	0	(20,000)	0.00%			0	--	288,034	138,487	(149,547)	48.08%
Transfers from Other Funds	0	0	0	--	1,461,089	365,272	(1,095,817)	25.00%	2,800,899	742,225	(2,058,674)	26.50%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	3,554,319	841,189	(2,713,130)	23.67%	1,486,089	373,349	(1,112,740)	25.12%	91,831,474	17,371,029	(74,460,445)	18.92%
Expenses / Expenditures												
Wages & Salaries	1,464,230	271,285	1,192,945	18.53%			0	--	37,158,103	7,739,606	29,418,497	20.83%
Labor Benefits	489,683	117,673	372,010	24.03%			0	--	14,431,344	3,152,621	11,278,723	21.85%
Supplies & Services	3,818,548	1,690,056	2,128,492	44.26%			0	--	35,484,313	7,468,991	28,015,322	21.05%
Debt Service - Principal	0	0	0	--	1,790,000	0	1,790,000	0.00%	1,790,000	0	1,790,000	0.00%
Debt Service - Interest	0	0	0	--	72,775	0	72,775	0.00%	286,585	55,834	230,751	19.48%
Capital Outlay	947,293	107,949	839,344	11.40%			0	--	10,704,155	556,335	10,147,820	5.20%
Transfers to Other Funds /												
Debt Issuance Costs	0	0	0	--			0	--	2,800,899	742,225	2,058,674	26.50%
Total Expenditures	6,719,754	2,186,963	4,532,791	32.55%	1,862,775	0	1,862,775	0.00%	103,475,399	19,715,611	83,759,788	19.05%
Functional Expenditures as % of												
Total Expenditures	6.49%	11.09%			1.80%	0.00%			100.00%	100.00%		
Net Increase/(Decrease) in Fund												
Balances	(\$3,165,435)	(\$1,345,774)	\$1,819,661		(\$376,686)	\$373,349	\$750,035		(\$11,643,925)	(\$2,344,582)	\$9,299,343	

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)

Department / Account Title	2020 Expense Budget			2020 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, 2019 as of 5-8-20	2020 Net Income/Adj	March 31, 2020
General Fund Property Tax	0	0	--	-7,967,436	-1,991,859	25.00%	5,975,577			
Miscellaneous Sales Tax	0	0	--	130	31	23.72%	(99)			
County Sales Tax	0	0	--	9,889,000	1,274,872	12.89%	(8,614,128)			
Shared Revenue	0	0	--	750,202	0	0.00%	(750,202)			
Computer Aid	0	0	--	95,744	0	0.00%	(95,744)			
Personal Property Aid	0	0	--	215,540	0	0.00%	(215,540)			
Indirect Cost Reimbursement	0	0	--	156,892	39,223	25.00%	(117,669)			
Arts & Humanities Grants	0	0	--	7,750	0	0.00%	(7,750)			
Sale of County-Owned Property	0	0	--	8,000	1,500	18.75%	(6,500)			
Miscellaneous Revenues	0	0	--	1,000	184	18.36%	(816)			
Transfer from Human Services	0	0	--	90,000	22,500	25.00%	(67,500)			
Transfer from Health Care Center	0	0	--	40,000	10,000	25.00%	(30,000)			
Transfer from Highway	0	0	--	120,000	30,000	25.00%	(90,000)			
Miscellaneous Expenses	500	2,292	458.30%	0	0	--	(1,792)			
Charitable/Penal Fines, Misc	174	174	100.20%	0	0	--	(0)			
Contingency Fund Remaining	350,000	0	0.00%	0	0	--	350,000			
Sauk County Libraries	1,173,754	1,171,107	99.77%	0	0	--	2,647			
Arts & Humanities	92,495	33,224	35.92%	0	0	--	59,271			
UW-Baraboo / Sauk County	60,000	60,000	100.00%	0	0	--	0			
ATC Environmental Impact Fee Projects	0	21,490	--	0	0	--	(21,490)			
Transfer to Human Services	56,000	56,000	100.00%	0	0	--	0			
Transfer to Debt Service Fund	1,361,089	340,272	25.00%	0	0	--	1,020,817			
Transfer to Health Care Center (for debt service)	1,033,810	258,453	25.00%	0	0	--	775,357			
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,127,822	1,943,011	47.07%	3,406,822	-613,550	-18.01%	(1,835,561)			
County Board	203,583	44,213	21.72%	193,583	48,396	25.00%	14,183			
Clerk of Courts	1,309,093	273,169	20.87%	1,309,093	252,673	19.30%	(20,496)			
Circuit Courts	719,342	138,128	19.20%	719,342	234,783	32.64%	96,656			
Court Commissioner	242,911	53,359	21.97%	234,480	53,713	22.91%	8,785			
Register in Probate	183,286	36,478	19.90%	183,286	45,435	24.79%	8,957			
Accounting	726,726	228,583	31.45%	726,726	181,715	25.00%	(46,867)			
County Clerk / Elections	421,287	80,437	19.09%	421,287	143,828	34.14%	63,391			
Personnel	812,640	127,853	15.73%	812,640	202,730	24.95%	74,877			
Treasurer	596,614	152,789	25.61%	596,614	275,889	46.24%	123,100			
Register of Deeds	236,531	61,062	25.82%	236,531	62,480	26.42%	1,418			
District Attorney / Victim Witness	763,209	141,371	18.52%	763,209	166,479	21.81%	25,108			
Corporation Counsel	754,690	178,110	23.60%	754,690	169,131	22.41%	(8,978)			
Surveyor	79,141	10,122	12.79%	79,141	19,785	25.00%	9,664			
Building Services	7,514,429	505,474	6.73%	2,551,649	749,519	29.37%	5,206,825			
Sheriff	15,110,557	3,250,089	21.51%	15,050,557	3,620,380	24.05%	430,291			
Coroner	190,202	29,806	15.67%	190,202	50,301	26.45%	20,495			
Emergency Management	314,474	47,609	15.14%	294,474	40,816	13.86%	13,207			
Administrative Coordinator	794,497	194,392	24.47%	631,544	170,898	27.06%	139,460			
Management Information Systems	3,175,541	717,914	22.61%	3,175,541	918,082	28.91%	200,167			
Justice, Diversion, & Support	910,727	189,559	20.81%	910,727	215,290	23.64%	25,730			
Public Health	2,427,314	546,340	22.51%	2,427,314	653,503	26.92%	107,162			
WIC	386,342	97,614	25.27%	386,342	5,215	1.35%	(92,399)			
Environmental Health	709,013	134,796	19.01%	669,013	45,282	6.77%	(49,514)			
Child Support	1,054,404	216,957	20.58%	1,037,116	29,589	2.85%	(170,080)			
Veterans Service	397,098	87,942	22.15%	397,098	107,899	27.17%	19,958			
Land Resources & Environment	3,811,894	678,129	17.79%	2,523,210	717,377	28.43%	1,327,932			
UW Extension	437,816	73,959	16.89%	432,316	123,810	28.64%	55,351			
TOTAL GENERAL FUND	48,411,183	10,239,264	21.15%	41,114,547	8,691,450	21.14%	5,748,821	44,300,707	-1,547,815	42,752,892
								GENERAL FUND TOTAL		

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
March 31, 2020		2020 Expense Budget		2020 Revenue Budget Excluding		Department Net		PRELIMINARY		
Percent of Year Complete	25.00%	Excluding Addition to Fund Balance	Year-to-Date Expenses	Carryforwards, or Fund Bal Use	Year-to-Date Revenues	Favorable / (Unfavorable) to Budget		December 31, 2019 as of 5-8-20	2020 Net Income/Adj	March 31, 2020
Department / Account Title			% of Budget		% of Budget					
Aging & Disability Resource Center		2,506,455	555,611	2,478,455	480,535	19.39%	(47,076)	980,081	-75,076	905,004
Human Services		23,699,810	4,612,691	23,539,810	2,453,768	10.42%	(1,998,923)	2,916,455	-2,158,923	757,532
Jail Fund		100,000	25,000	100,000	18,407	18.41%	(6,593)	0	-6,593	-6,593
Land Records Modernization		694,631	133,741	446,126	94,061	21.08%	208,826	451,844	-39,679	412,165
Landfill Remediation		106,654	6,431	88,000	25,033	28.45%	37,257	4,894,989	18,603	4,913,592
Drug Seizures		11,100	0	100	0	0.00%	11,000	67,018	0	67,018
Community Development Block Grant		578,793	0	578,793	0	0.00%	0	0	0	0
CDBG Housing Rehabilitation		20,000	0	20,000	2	0.01%	2	22,075	2	22,077
TOTAL SPECIAL REVENUE FUNDS		27,717,443	5,333,474	27,251,284	3,071,807	11.27%	(1,795,508)	9,332,462	-2,261,667	7,070,796
DEBT SERVICE FUND		1,862,775	0	1,486,089	373,349	25.12%	750,035	767,287	373,349	1,140,636
HEALTH CARE CENTER FUND		11,690,909	2,057,230	10,711,909	2,247,897	20.99%	1,169,667	6,568,168	190,667	6,758,834
Highway		13,310,895	1,873,383	10,805,895	2,908,639	26.92%	3,540,256	15,261,444	1,035,256	16,296,700
Insurance		50,000	5,768	57,711	2,779	4.82%	(10,700)	445,267	-2,989	442,278
Workers Compensation		415,500	195,294	383,539	66,882	17.44%	(96,451)	537,604	-128,412	409,191
TOTAL INTERNAL SERVICE FUNDS		13,776,395	2,074,445	11,247,145	2,978,300	26.48%	3,433,105	16,244,315	903,855	17,148,170
Dog License		16,694	11,197	20,500	8,226	40.13%	(6,777)	-449	-2,971	-3,420
TOTAL TRUST & AGENCY FUNDS		16,694	11,197	20,500	8,226	40.13%	(6,777)	-449	-2,971	-3,420
TOTAL COUNTY		103,475,399	19,715,611	91,831,474	17,371,029	18.92%	9,299,343	77,212,489	-2,344,582	74,867,907

GENERAL FUND BALANCE DETAIL	PRELIMINARY		
	December 31, 2019 as of 5-8-20	2020 Net Income/Adj	March 31, 2020
Nonspendable - Inventories	15,932	0	15,932
Nonspendable - Prepaid Items	44,553	0	44,553
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,299,339	0	1,299,339
Nonspendable - Interfund Receivable (Tri-County Airport)	45,346	0	45,346
Assigned - Encumbrances	727,024	0	727,024
Assigned - Carryforward Funds	3,104,006	0	3,104,006
Assigned - Subsequent Yr Budgeted Fund Bal Use	7,270,302	0	7,270,302
*Unassigned - Working Capital	17,961,377	1,524,178	19,485,555
*Unassigned	13,832,828	-3,071,993	10,760,835
TOTAL GENERAL FUND BALANCE	44,300,707	-1,547,815	42,752,892
* County Reserves (working capital and unassigned)	31,794,205	-1,547,815	30,246,390

CURRENT DEBT PRINCIPAL BALANCE	
2016 Law Enforce Refunding Bonds (final pmt 2021)	3,615,000
2017 HCC Refunding Bonds (2027)	5,030,000
2019 HCC Refunding Bonds (2023)	2,665,000
Principal Payments are Due October 1	11,310,000