



Accounting Department

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To: Sauk County Board of Supervisors
Date: August 10, 2020
About: June, 2020 2nd Quarter Financial Report – 50.00% of Year

Revenues

Overall, 35.68% 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 1/12th 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	7,020,925	(18,315,442)	27.71%
Sales Tax	9,889,000	3,123,739	(6,765,261)	31.59%
User Fees	9,831,548	4,214,866	(5,616,682)	42.87%
Intergovernmental Charges	8,697,372	4,080,692	(4,616,680)	46.92%
Interest	901,045	519,810	(381,235)	57.69%
Licenses & Permits	876,836	368,651	(508,186)	42.04%
Other Taxes	685,195	293,928	(391,267)	42.90%
Fines, Forfeitures & Penalties	489,500	244,545	(244,955)	49.96%
Rent	471,374	394,514	(76,860)	83.69%
Miscellaneous	288,034	238,281	(49,753)	82.73%
Donations	120,650	46,844	(73,806)	38.83%
Total	57,586,921	20,546,795	(37,040,126)	35.68%

- 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. 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 \$1,556,000 are received 25% in January, 50% in July, and 25% in October. CDBG Close Federalized grant funds of \$778,800 will not be received until project(s) are completed. Shared revenue of \$750,200 is received 15% in July and 85% in November.

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 through the second 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 collections are proving lower than anticipated 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. Through June, collections in this category are \$170,000, or 40%, possibly in response to taxpayers taking advantage of this year's deferred payments.
- Rent from providers using County cell towers and fiber optics is higher than budgeted as contracts were renewed at high rates.
- Miscellaneous revenues are high due to \$79,000 of unbudgeted insurance proceeds from a chiller failure in 2019.
- Nearly \$100,000 of budgeted donations relate to congregate mealsites and home delivered meals provided by the ADRC. COVID-19 has forced closure of mealsites, and collections are at approximately 35% in this area.

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. However, due to COVID-19, Sauk County chose to take advantage of a one-time legislative change that defers payment of taxes by property owners. Outstanding taxes as of July 31, 2020 follow. This means uncollected delinquent taxes due to Sauk County equal \$10,966,100, which is \$3,092,216 more than a year ago at this time. Of this total, about 24.16% (about \$2,650,000) 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 due October 1, 2020 this year only.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2020	Percent of County-Wide Levy Collected
2019	2020	\$4.44	31,730,876	132,112,600	9,777,459	92.60%
2018	2019	\$4.53	31,162,356	128,506,425	595,638	99.54%
2017	2018	\$4.68	30,969,018	124,864,925	364,388	99.71%
2016	2017	\$4.72	30,351,664	122,691,581	142,956	99.88%
2015	2016	\$4.76	30,183,042	123,046,787	17,808	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	14,440	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 July 31, 2020					10,966,100	
One Year Ago - Uncollected Taxes as of July 31, 2019					7,873,884	

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 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.

2020 sales tax collections are lagging budget at this point. 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	544,023.93	20.70%	18.39%
June	April	572,371.61	780,604.53	792,838.40	732,945.80	671,736.65	517,761.61	28.54%	23.63%
July	May	744,908.83	752,232.51	705,028.12	690,119.90	800,086.92	787,081.53	36.70%	31.59%
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	3,123,739.02		
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	(6,765,260.98)		

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, 38.44% 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
Supplies & Services	37,381,094	14,741,524	22,639,570	39.44%
Wages & Salaries	37,195,062	17,019,720	20,175,342	45.76%
Labor Benefits	14,431,344	6,808,368	7,622,976	47.18%
Capital Outlay	13,980,965	1,017,861	12,963,104	7.28%
Total	102,988,465	39,587,473	63,400,992	38.44%

Expenditures Related to COVID-19 (as of 8-10-2020)

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.

<u>Type of COVID-19 Expenditure</u>	<u>Possible Funding Source</u>	<u>Amount</u>
Quarantine and isolation costs	Wis Dept of Health Services – Division of Public Health. Federal CARES funds.	104,702
Economic development grants to chambers of commerce	General fund balance (reallocated from originally planned economic develop projects)	80,000
Overtime and benefits	Federal CARES funds. FEMA to the extent the expense is not funded by other Federal or State dollars and the expense is for “protective measures”	104,564
Various personal protective equipment, cleaning supplies, safety equipment	Federal CARES funds. FEMA to the extent the expense is not funded by other Federal or State dollars and the expense is for “protective measures”	206,080
		495,346

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].” This leave expired May 26, 2020.

- 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: \$151,354.37

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 July 25, 2020: \$5,753.13

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 July 2020	Avg 2016-2019	2020 % of Budget
Interest Collected on Delinquent Taxes	502,980	462,721	632,981	425,000	170,095	39%	40%
Interest Earned on Investments	348,338	938,859	942,411	490,000	334,911	54%	68%
Real Estate Transfer Tax	236,646	253,047	250,602	200,000	115,146	46%	58%
Register of Deeds Filing Fees	304,789	287,000	300,102	285,000	153,105	49%	54%
CPZ Land Use Permits	100,246	105,207	91,632	90,000	46,660	37%	52%
CPZ Sanitary Permits	66,900	81,400	72,305	62,000	36,025	31%	58%

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 second quarter of the year was not received until July or later. This amount totals an additional \$111,831. If it was recorded in the first two quarters of the year, the 2020 % of budget would be 45%.

Selected Line Items	2017 Total for Year	2018 Total for Year	2019 Total for Year	2020 Annual Budget	Actual through July 2020	2020 % of Budget
Huber Board Fees	114,131	138,152	195,340	145,000	36,487	25%
Housing Prisoners from Other Jurisdictions – All Sources	752,262	1,016,271	994,734	924,348	304,559	33%

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	July 31, 2020
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 1,946,169.78
Local Government Investment Pool	19,794,786.30	20,649,845.61	35,006,025.59
Certificates of Deposit	31,318,156.13	31,959,111.75	27,308,499.06
Money Markets	3,329.81	3,417.70	20,432.30
Total General Investments	\$ 53,447,526.15	\$ 54,964,673.17	\$ 64,281,126.73
Weighted Average Interest Rate	2.15%	1.78%	0.56%

Contingency fund: At this point, the Finance Committee has officially heard from one department that expects a 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 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
Corporation Counsel	-\$155,000	
Total Possible Uses		-\$155,000
Remaining 2020 Contingency Fund Balance		\$195,000

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 June 30, 2020

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	(\$1,412,664)	(\$706,332)	(\$706,332)	50.00%	\$15,025,981	\$7,512,990	(\$7,512,991)	50.00%	\$4,540,457	\$2,270,228	(\$2,270,229)	50.00%	\$11,678,698	\$5,839,349	(\$5,839,349)	50.00%
Other Taxes	685,195	293,928	(391,267)	42.90%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,889,000	3,123,739	(6,765,261)	31.59% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,779,469	581,713	(1,197,756)	32.69%	794,738	264,776	(529,962)	33.32%	1,980,317	1,038,064	(942,253)	52.42%	19,734,642	4,995,545	(14,739,097)	25.31% E
Licenses & Permits	10,500	5,070	(5,430)	48.29%	32,080	21,770	(10,310)	67.86%	0	0	0	--	575,406	215,432	(359,974)	37.44%
Fines, Forfeitures & Penalties	5,000	69	(4,931)	1.38%	415,500	205,064	(210,436)	49.35%	0	0	0	--	64,000	35,192	(28,808)	54.99%
User Fees	569,425	295,003	(274,422)	51.81%	953,235	394,282	(558,953)	41.36%	50,000	36,409	(13,591)	72.82% C	8,059,031	3,311,421	(4,747,610)	41.09%
Intergovernmental Charges	2,801,265	1,392,288	(1,408,977)	49.70%	1,443,459	527,332	(916,127)	36.53%	4,115,121	1,955,047	(2,160,074)	47.51%	213,020	76,791	(136,229)	36.05%
Donations	0	0	0	--	1,750	0	(1,750)	0.00%	0	0	0	--	118,400	46,344	(72,056)	39.14%
Interest	537,945	349,772	(188,173)	65.02%	100	0	(100)	0.00%	208,000	94,877	(113,123)	45.61%	130,000	65,038	(64,962)	50.03%
Rent	471,374	394,514	(76,860)	83.69% A	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	85,584	124,617	39,033	145.61% B	177,900	105,677	(72,223)	59.40%	0	0	0	--	4,550	5,116	566	112.44%
Transfers from Other Funds	250,000	1,072,916	822,916	429.17%	0	0	0	--	0	0	0	--	1,089,810	572,905	(516,905)	52.57%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	15,672,093	6,927,297	(8,744,796)	44.20%	18,844,743	9,031,891	(9,812,852)	47.93%	10,893,895	5,394,625	(5,499,270)	49.52%	41,667,557	15,163,134	(26,504,423)	36.39%
Expenses / Expenditures																
Wages & Salaries	4,059,615	1,813,543	2,246,072	44.67%	10,815,934	5,108,778	5,707,156	47.23%	3,528,523	1,622,791	1,905,732	45.99%	17,326,760	7,847,004	9,479,756	45.29%
Labor Benefits	1,354,446	636,686	717,760	47.01%	4,315,119	2,152,994	2,162,125	49.89%	1,511,605	686,603	825,002	45.42%	6,760,491	3,099,582	3,660,909	45.85%
Supplies & Services	4,732,320	2,211,028	2,521,292	46.72%	3,979,094	1,633,267	2,345,827	41.05%	5,757,421	1,352,043	4,405,378	23.48% D	18,161,487	7,319,627	10,841,860	40.30%
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	112,617	101,193	52.67%
Capital Outlay	8,382,857	655,324	7,727,533	7.82%	767,124	163,271	603,853	21.28%	2,500,000	0	2,500,000	0.00%	1,282,138	15,122	1,267,016	1.18%
Transfers to Other Funds / Debt Issuance Costs	2,450,899	1,253,450	1,197,449	51.14%	100,000	50,000	50,000	50.00%	120,000	60,000	60,000	50.00%	130,000	1,012,916	(882,916)	779.17%
Total Expenditures	20,980,137	6,570,031	14,410,106	31.32%	19,977,271	9,108,310	10,868,961	45.59%	13,417,549	3,721,437	9,696,112	27.74%	44,694,686	19,406,868	25,287,818	43.42%
Functional Expenditures as % of Total Expenditures	19.30%	15.60%			18.38%	21.63%			12.35%	8.84%			41.12%	46.08%		
Net Increase/(Decrease) in Fund Balances	(\$5,308,044)	\$357,266	\$5,665,310		(\$1,132,528)	(\$76,418)	\$1,056,110		(\$2,523,654)	\$1,673,188	\$4,196,842		(\$3,027,129)	(\$4,243,734)	(\$1,216,605)	

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, 2020 sales (36.70% as seasonally adjusted).

- A Tower rent exceeding budgeted estimates.
B Insurance proceeds of \$79,000 for chiller failure in 2019.
C Conservative budgeting for sale of materials to private entities.
D Road construction season is just beginning as of the end of May.
E Significant Human Services grant cash received in early 2020 relates to 2019.

Sauk County Financial Report
as of June 30, 2020

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	\$1,898,404	\$949,202	(\$949,202)	50.00%			\$0	--	\$31,730,876	\$15,865,438	(\$15,865,438)	50.00%
Other Taxes	0	0	0	--			0	--	685,195	293,928	(391,267)	42.90%
Sales Tax	0	0	0	--			0	--	9,889,000	3,123,739	(6,765,261)	31.59%
Grants & Aids	1,047,201	140,828	(906,373)	13.45% F			0	--	25,336,367	7,020,925	(18,315,442)	27.71%
Licenses & Permits	258,850	126,378	(132,472)	48.82%			0	--	876,836	368,651	(508,186)	42.04%
Fines, Forfeitures & Penalties	5,000	4,220	(780)	84.40%			0	--	489,500	244,545	(244,955)	49.96%
User Fees	199,857	177,751	(22,106)	88.94% G			0	--	9,831,548	4,214,866	(5,616,682)	42.87%
Intergovernmental Charges	124,507	129,234	4,727	103.80% H			0	--	8,697,372	4,080,692	(4,616,680)	46.92%
Donations	500	500	0	100.00%			0	--	120,650	46,844	(73,806)	38.83%
Interest	0	4	4	--	25,000	10,119	(14,881)	40.48%	901,045	519,810	(381,235)	57.69%
Rent	0	0	0	--			0	--	471,374	394,514	(76,860)	83.69%
Miscellaneous	20,000	2,870	(17,130)	14.35%			0	--	288,034	238,281	(49,753)	82.73%
Transfers from Other Funds	0	0	0	--	1,461,089	730,545	(730,544)	50.00%	2,800,899	2,376,366	(424,533)	84.84%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	3,554,319	1,530,987	(2,023,332)	43.07%	1,486,089	740,664	(745,425)	49.84%	92,118,696	38,788,598	(53,330,098)	42.11%
Expenses / Expenditures												
Wages & Salaries	1,464,230	627,604	836,627	42.86%			0	--	37,195,062	17,019,720	20,175,342	45.76%
Labor Benefits	489,683	232,502	257,181	47.48%			0	--	14,431,344	6,808,368	7,622,976	47.18%
Supplies & Services	4,750,772	2,225,561	2,525,211	46.85%			0	--	37,381,094	14,741,524	22,639,570	39.44%
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	36,150	36,625	49.67%	286,585	148,767	137,818	51.91%
Capital Outlay	1,048,846	184,144	864,702	17.56%			0	--	13,980,965	1,017,861	12,963,104	7.28%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	2,800,899	2,376,366	424,533	84.84%
Total Expenditures	7,753,531	3,269,810	4,483,721	42.17%	1,862,775	36,150	1,826,625	1.94%	108,685,949	42,112,606	66,573,343	38.75%
Functional Expenditures as % of Total Expenditures	7.13%	7.76%			1.71%	0.09%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$4,199,212)	(\$1,738,823)	\$2,460,389		(\$376,686)	\$704,514	\$1,081,200		(\$16,567,253)	(\$3,324,008)	\$13,243,245	

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

F CDBG Close Federalized grant funds of \$578,793 will not be received until project(s) completed
G Parks entrance and use fees exceeding budget.
H Multi-discharge fees exceeding budget of \$123,500 by \$5,600.

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
June 30, 2020		2020 Expense Budget		2020 Revenue		Department Net		PRELIMINARY		
Percent of Year Complete		50.00%		Budget Excluding		Favorable /		December 31, 2019		
				Carryforwards,		(Unfavorable)		2020 Net		
Department / Account Title	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding or Fund Bal Use	Year-to-Date Revenues	% of Budget	to Budget	as of 6-1-20	Income/Adj	June 30, 2020
General Fund Property Tax	0	0	--	-7,967,436	-3,983,718	50.00%	3,983,718			
Miscellaneous Sales Tax	0	0	--	130	75	58.02%	(55)			
County Sales Tax	0	0	--	9,889,000	3,123,739	31.59%	(6,765,261)			
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	215,541	100.00%	1			
Indirect Cost Reimbursement	0	0	--	156,892	78,446	50.00%	(78,446)			
Arts & Humanities Grants	0	0	--	7,750	0	0.00%	(7,750)			
Sale of County-Owned Property	0	0	--	8,000	5,581	69.77%	(2,419)			
Miscellaneous Revenues	0	0	--	1,000	215	21.51%	(785)			
Transfer from Human Services	0	0	--	90,000	992,916	1103.24%	902,916			
Transfer from Health Care Center	0	0	--	40,000	20,000	50.00%	(20,000)			
Transfer from Highway	0	0	--	120,000	60,000	50.00%	(60,000)			
Miscellaneous Expenses	500	2,423	484.57%	0	0	--	(1,923)			
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	97,495	63,711	65.35%	0	0	--	33,784			
UW-Baraboo / Sauk County	60,000	60,000	100.00%	0	0	--	0			
ATC Environmental Impact Fee Projects	238,425	113,320	47.53%	0	0	--	125,105			
Transfer to Human Services	56,000	56,000	100.00%	0	0	--	0			
Transfer to Debt Service Fund	1,361,089	680,545	50.00%	0	0	--	680,544			
Transfer to Health Care Center (for debt service)	1,033,810	516,905	50.00%	0	0	--	516,905			
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,371,247	2,664,185	60.95%	3,406,822	512,796	15.05%	(1,186,965)			
County Board	210,796	86,480	41.03%	193,583	96,791	50.00%	27,525			
Clerk of Courts	1,309,093	593,037	45.30%	1,309,093	611,651	46.72%	18,615			
Circuit Courts	729,342	309,315	42.41%	719,342	359,671	50.00%	60,356			
Court Commissioner	244,612	116,935	47.80%	234,480	109,070	46.52%	2,267			
Register in Probate	183,286	88,894	48.50%	183,286	111,569	60.87%	22,675			
Accounting	726,726	362,874	49.93%	726,726	363,284	49.99%	410			
County Clerk / Elections	434,962	213,551	49.10%	421,287	246,053	58.41%	46,178			
Personnel	911,153	273,891	30.06%	812,640	412,890	50.81%	237,512			
Treasurer	596,614	299,908	50.27%	596,614	350,594	58.76%	50,686			
Register of Deeds	236,531	122,108	51.62%	236,531	154,360	65.26%	32,251			
District Attorney / Victim Witness	763,209	338,166	44.31%	763,209	331,066	43.38%	(7,100)			
Corporation Counsel	754,690	473,413	62.73%	754,690	373,621	49.51%	(99,791)			
Surveyor	79,141	29,864	37.73%	79,141	39,571	50.00%	9,707			
Building Services	8,960,896	1,208,230	13.48%	2,551,649	1,510,498	59.20%	6,711,515			
Sheriff	15,200,150	7,138,299	46.96%	15,050,557	7,273,576	48.33%	284,870			
Coroner	190,202	75,103	39.49%	190,202	100,851	53.02%	25,748			
Emergency Management	314,474	131,772	41.90%	294,474	81,913	27.82%	(29,858)			
Administrative Coordinator	816,095	366,097	44.86%	631,544	301,177	47.69%	119,631			
Management Information Systems	3,995,665	1,579,533	39.53%	3,462,763	1,769,523	51.10%	722,892			
Justice, Diversion, & Support	966,116	362,810	37.55%	910,727	403,287	44.28%	95,866			
Public Health	2,525,884	1,256,593	49.75%	2,427,314	1,294,551	53.33%	136,529			
WIC	413,460	200,214	48.42%	386,342	91,154	23.59%	(81,942)			
Environmental Health	1,086,715	307,634	28.31%	669,013	256,271	38.31%	366,339			
Child Support	1,054,404	475,045	45.05%	1,037,116	271,216	26.15%	(186,540)			
Veterans Service	406,563	192,016	47.23%	397,098	204,299	51.45%	21,748			
Land Resources & Environment	4,563,839	1,358,902	29.78%	2,523,210	1,299,188	51.49%	1,980,915			
UW Extension	457,236	216,835	47.42%	432,316	228,925	52.95%	37,011			
TOTAL GENERAL FUND	52,503,101	20,841,701	39.70%	41,401,769	19,159,418	46.28%	9,419,049	44,341,408	-1,682,283	42,659,125

SAUK COUNTY FINANCIAL REPORT (Unaudited)

June 30, 2020

Percent of Year Complete 50.00%

Department / Account Title	2020 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2020 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget	SAUK COUNTY FUND BALANCES		
								PRELIMINARY December 31, 2019 as of 6-1-20	2020 Net Income/Adj	June 30, 2020
Aging & Disability Resource Center	2,506,455	1,115,961	44.52%	2,478,455	1,039,733	41.95%	(48,228)	939,380	-76,228	863,151
Human Services	23,850,064	11,432,018	47.93%	23,539,810	6,935,756	29.46%	(4,186,008)	2,916,455	-4,496,262	-1,579,807
Jail Fund	100,000	50,000	50.00%	100,000	52,524	52.52%	2,524	0	2,524	2,524
Land Records Modernization	720,471	321,008	44.56%	446,126	241,075	54.04%	194,412	451,844	-79,933	371,911
Landfill Remediation	106,654	32,238	30.23%	88,000	34,877	39.63%	21,293	4,894,989	2,639	4,897,628
Drug Seizures	11,100	1,560	14.05%	100	0	0.00%	9,440	67,018	-1,560	65,458
Community Development Block Grant	578,793	0	0.00%	578,793	0	0.00%	0	0	0	0
CDBG Housing Rehabilitation	20,000	18,158	90.79%	20,000	2,873	14.37%	(15,285)	22,075	-15,285	6,790
TOTAL SPECIAL REVENUE FUNDS	27,893,537	12,970,943	46.50%	27,251,284	8,306,838	30.48%	(4,021,852)	9,291,761	-4,664,105	4,627,656
DEBT SERVICE FUND	1,862,775	36,150	1.94%	1,486,089	740,664	49.84%	1,081,200	767,287	704,514	1,471,801
HEALTH CARE CENTER FUND	12,633,447	4,314,466	34.15%	10,711,909	5,051,871	47.16%	2,658,943	6,549,868	737,405	7,287,273
Highway	13,310,895	3,689,199	27.72%	10,805,895	5,359,748	49.60%	4,175,549	15,261,444	1,670,549	16,931,993
Insurance	50,000	5,768	11.54%	57,711	4,470	7.74%	(9,009)	445,267	-1,298	443,969
Workers Compensation	415,500	241,958	58.23%	383,539	147,308	38.41%	(62,689)	537,604	-94,650	442,954
TOTAL INTERNAL SERVICE FUNDS	13,776,395	3,936,924	28.58%	11,247,145	5,511,525	49.00%	4,103,851	16,244,315	1,574,601	17,818,915
Dog License	16,694	12,422	74.41%	20,500	18,282	89.18%	2,055	-449	5,861	5,411
TOTAL TRUST & AGENCY FUNDS	16,694	12,422	74.41%	20,500	18,282	89.18%	2,055	-449	5,861	5,411
TOTAL COUNTY	108,685,949	42,112,606	38.75%	92,118,696	38,788,598	42.11%	13,243,245	77,194,189	-3,324,008	73,870,181

GENERAL FUND BALANCE DETAIL	PRELIMINARY		June 30, 2020
	December 31, 2019 as of 6-1-20	2020 Net Income/Adj	
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	13,873,529	-3,206,461	10,667,068
TOTAL GENERAL FUND BALANCE	44,341,408	-1,682,283	42,659,125
* County Reserves (working capital and unassigned)	31,834,906	-1,682,283	30,152,623

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