

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.

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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%
				f July 31, 2020	10,966,100	
	One Year A	go - Uncollect	ed 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 Ta	x 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 Ta	x 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		
_	in Excess of) Budget	1,388,048.98	1,294,508.26	1,152,922.77	607,808.88	685,013.64	(6,765,260.98)		

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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.

			Favorable /	% of
Expenditures	Budget	Actual	(Unfavorable)	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.

Type of COVID-19 Expenditure	Possible Funding Source	<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
 depied
- Wages and benefits of Federal leave through July 25, 2020: \$5,753.13

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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:	Dece	ember 31, 2018	Dece	ember 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.

Remaining 2020 Contingency Fund Balance		\$195,000
Total Possible Uses		-\$155,000
Corporation Counsel	-\$155,000	
Contingency Fund 2020 Appropriation		\$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 June 30, 2020

Percent of Year Complete

50.00%		General Gov	ernment			Justice & Publ	ic Safetv			Public Wo	rks			Health & Human	Services	
-			Favorable /				Favorable /				Favorable /	% of			Favorable /	
	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	Budget	Budget	Actual	(Unfavorable) 9	% of Budget
_																
Revenues	(04 440 004)	(0700 000)	(4700,000)	50.000/	045.005.004	67 540 000	(07.540.004)	50.000/	04.540.457	** ***	(00.070.000)	50.000/	044.070.000	AF 000 040	(05.000.040)	50.000/
Property Taxes	(\$1,412,664)	(\$706,332)	(\$706,332)	50.00% 42.90%	\$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 Sales Tax	685,195	293,928	(391,267)	42.90% 31.59% *	0	0	0		0	0	0		0	0	0	
Grants & Aids	9,889,000	3,123,739 581.713	(6,765,261)	31.59% ^ 32.69%	0 794.738	264.776	(530,063)	33.32%	1.980.317	0 1.038.064	(042.253)	52.42%		4 005 545	(14 720 007)	25.31% E
Licenses & Permits	1,779,469	581,713	(1,197,756)	32.69% 48.29%	794,738 32.080	204,776	(529,962)	33.32% 67.86%	1,980,317	,	(942,253)		19,734,642	4,995,545	(14,739,097)	25.31% E 37.44%
Fines, Forfeitures & Penalties	10,500 5,000	5,070	(5,430) (4,931)	48.29% 1.38%	32,080 415.500	205,064	(10,310) (210,436)	49.35%	0	0	0		575,406 64,000	215,432 35,192	(359,974) (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		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 Charges	2,001,200	1,392,200	(1,408,977) 0	49.70%	1,443,459	027,332	(916,127)	0.00%	4,115,121	1,955,047	(2, 160,074)	47.51%	118,400	46,344	(72,056)	39.14%
Interest	537.945	349.772	(188.173)	65.02%	1,750	0	(1,750)	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	(100)	0.00%	200,000	94,677	(113,123)	45.01%	130,000	05,036	(64,962)	30.03%
Miscellaneous	85.584	124.617	39.033	145.61% B	177.900	105.677	(72.223)	59.40%	1 0	0	0		4.550	5.116	566	112.44%
Transfers from Other Funds	250.000	1.072.916	822.916	429.17%	177,900	0 0	(72,223)	39.40 /0	1 0	0	0		1,089,810	572,905	(516,905)	52.57%
Bond / Note Proceeds	230,000	1,072,810	022,910	429.1770	0	0	0		l 0	0	0		1,009,010	012,900	(510,903)	32.37 /6
Bolla / Note i loceeds	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

- 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.
- Road construction sales of internal as prince entities.
 Road construction season is just beginning as of the end of May.
 Significant Human Services grant cash received in early 2020 relates to 2019.

^{*} 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).

Sauk County Financial Report as of June 30, 2020

Percent of Year Complete

50.00%	Conservation, E	evelopment, Re	creation, Culture	e & Education		Debt Se	ervice			Totals		
		•	Favorable /				Favorable /				Favorable /	% of
	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	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	(ψ343,202)	30.0070			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	4,727	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		23,000	10,113	(14,001)	40.4070	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	20,000	2,070	(17,100)	14.0070	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		1,401,000	730,343	(750,544)	30.0070	2,000,039	2,370,300	(424,555)	04.0470
Bolla / Note 1 Toccoas												
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%
T	7.750.504	0.000.040	4 400 704	40.470/	4 000 775	00.450	4 000 005	4.040/	100 005 040	10 110 000	00 570 040	00.750/
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	7.13%	7.76%			1.71%	0.09%			100.00%	100.00%		
Total Expenditures	7.13%	7.76%			1.71%	0.09%			100.00%	100.00%		
Net Increase/(Decrease) in Fund	-			Ī								
Balances	(\$4,199,212)	(\$1,738,823)	\$2,460,389	Į	(\$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.

Section Sect	June 30, 2020	eu)	2020 Expense			2020 Revenue			Department Net	SAUK CO	UNTY FUND BA	ALANCES
Common C	Percent of Year Complete	50.00%		Year-to-Date	% of		Year-to-Date	% of			2020 Net	
sevalenteness Seler Tax	Department / Account Title	_	to Fund Balance	Expenses	Budget	or Fund Bal Use	Revenues	Budget	to Budget	as of 6-1-20	Income/Adj	June 30, 2020
Jamely Select Tax 1 0 0 0 - 9,880,000 2 0 0,000, 767,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000, 7780,000 20 0,000,000 20 0,000,000 20 0,000,00	General Fund Property Tax		-									
samed Revenue 0 0 0 - 750.022 0 0.00% (750.025) prompted Ad 0 0 0 - 95.744 0 0.00% (750.025) prompted Ad 0 0 0 0 - 95.744 0 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.744) 1 0.00% (95.745) 1 0.00% (95.744) 1 0.00% (95.745) 1 0	Miscellaneous Sales Tax		•	•								
Impulse Aid 0 0 0	County Sales Tax		•	-	-							
seconal Property Aud 1 0 0 0 - 215.5 40 215.541 (10.000% (7.446) 1	Shared Revenue		0	-			-					
direct Cost Rembursement 0	Computer Aid		0	•		/	•		(95,744)			
tis A Humanise Crants 0 0			0	-		· ·			1			
sile of County-Owned Property 0 0 0 - 8,000 5,581 99,77% 10 0 0 - 1,000 99,2916 1103,24% 10 0 0 - 1,000 99,2916 1103,24% 10 0 0 - 1,000 99,2916 1103,24% 10 0 0 - 1,000 99,2916 1103,24% 10 0 0 - 1,000 99,2916 1103,24% 10 0 0 0 - 1,000 99,2916 1103,24% 10 0 0 0 0 - 1,000 99,2916 1103,24% 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Indirect Cost Reimbursement		0	-								
insclaiments Revenues 0 0 0 - 1000 215 215 215 2000 2			•	-			-					
ansfer fron Human Services 0 0 0 - 90,000 992,016 103,24% 902,916 ansfer fron Human Services 0 0 0 - 40,000 50,00% (80,000) ansfer fron Highway 0 0 0 0 - 40,000 50,00% (80,000) ansfer fron Highway 0 0 0 0 - 40,000 50,00% (80,000) ansfer fron Highway 0 0 0 0 - 10,000% 0 0 0 - 10,000% (80,000) and 10,000% 0 0 0 - 10,000% 0 0 0 0 - 10,000% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•					,			
ander from Health Care Center 0 0 0 - 40,000 20,000 50,00% (20,000) ander from Health Care Center 0 0 0 0 - 40,000 80,000 80,000% (20,000) ander from Health Care Center (19,000) 80,000			0	-								
ansfer for Highway			0	•								
Secondarious Expension Source Secondarious			•	-		· ·						
International Performal Fines, Mise 114 174 100.20% 0 0 0 - 00 - 350.000 and Country Libraries 1,173.754 1,171.107 99.77% 0 0 0 - 26.47	Transfer from Highway		-					50.00%				
contingency Fund Remaining 350,000 0 0.00% 0 - 350,000 usk County Libraries 1,173,754 1,171,107 99.77% 0 0 - 2,647 ta & Humanilles 97,495 6,000 60,000 100,000 100,000 0 - 2,376 Webanbor / Sunk County 2,000 60,000 100,000 47,258 0 0 - 125,105 CE Environmental Impact Fae Projects 2,384,25 113,200 47,258 0 0 0 - 125,105 anafer to Poble Stevice Fund 1,381,008 880,454 50,00% 0 0 0 - 516,905 DTAL GENERAL FUND NON-DEPARTMENTAL 4,71,247 2,664,186 00,95% 3,406,822 12,796 15,05% (1,166,506) Value Standard 1,300,003 583,037 4,500,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000	Miscellaneous Expenses					-	-					
1,173,764 1,171,107 99,77% 0 0 - 2,647						ū	•					
tal Altumainlies 97,495 63,711 65,35% 0 0 - 33,784 W-Barabor / Sauk County 80,000 60,000 100,00% 0 0 - 125,105 ansafer to Human Services 28,000 50,000 100,00% 0 0 - 125,105 ansafer to Debt Service Fund 1,381,089 680,545 50,00% 0 0 - 680,544 OTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822 512,796 15,05% (1,186,965) OTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822 512,796 15,05% (1,186,965) OTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822 512,796 15,05% (1,186,965) OTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822 512,796 15,00% (1,186,965) OTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822				•		-	ŭ					
M-Barboo/ Sauk County ansfer to the Sarviver Fund Impact Fee Projects 5,50,000 5,000 10,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects ansfer to the Sarviver Fund Impact Fee Projects 1,331,090 80,545 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects ansfer to the Sarviver Fund Impact Fee Projects 1,333,810 518,905 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,333,810 518,905 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 518,905 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 50,000% 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 50,000% 0 0 0 0 - 680,544 ansfer to the Sarviver Fund Impact Fee Projects 1,332,810 and 1,332,810	Sauk County Libraries					-	ŭ					
Tic Environmental Impact Fee Projects 28.4/25 113,320 47,53% 0 0 - 125,105 anafer to Human Services 50,000 60,000 100,00% 0 0 - 680,544 anafer to Human Services 50,000 600,000 100,00% 0 0 - 680,544 anafer to Health Care Center (for debt service) 1,033,810 516,905 50,00% 0 0 0 - 680,544 anafer to Health Care Center (for debt service) 1,038,310 516,905 50,00% 0 0 0 - 680,544 anafer to Health Care Center (for debt service) 1,038,310 516,905 50,00% 0 0 0 - 680,544 anafer to Health Care Center (for debt service) 1,038,310 516,905 50,00% 0 0 0 - 680,545 anafer to Health Care Center (for debt service) 1,038,310 516,905 50,00% 0 0 0 - 680,545 anafer to Health Care Center (for debt service) 1,038,310 51 40,500 51,00	Arts & Humanities					-	ŭ		· ·			
ansfer to Human Services 56,000 56,000 100,00% 0 0 680,544 ansfer to Polit Service Fund 1,381,089 680,545 50,00% 0 0 0 516,905 510,005 512,796 15,05% 15,05% 15,05% 15,05% 15,05% 15,05% 15,05% 15,05% 15,05% 15,05% 15						•	•		•			
ansfer to Deht Service Fund 1,361,089 680,545 50,00% 0 0 0 - 680,544						-	Ū					
DTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,99% 3,406,822 512,796 15,09% (1,186,965) DTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,99% 3,406,822 512,796 15,00% (1,186,965) Dumly Board et of Courts 1,309,093 593,037 45,30% 1390,093 611,661 46,72% 18,615 routh Courts 729,342 309,315 42,41% 719,342 399,671 50,00% 60,356 routh Commissioner 183,286 88,894 48,50% 183,286 111,569 60,87% 22,675 egister in Probate 183,286 88,894 48,50% 183,286 111,569 60,87% 22,675 counting 726,726 360,244 49,99% 410 40,99% 410 county Clerk / Elections 49,4962 213,551 49,10% 421,287 246,033 56,41% 46,178 respired Podes 596,614 299,908 50,27% 566,614 320,594 56,76% 50,686<							-		•			
DTAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 2,664,185 60,95% 3,406,822 512,796 15,05% (1,186,965) Dunly Board 1,300,003 590,037 45,30% 1,300,003 611,851 46,72% 18,815 roul Courts 729,342 309,315 42,41% 719,342 399,871 50,00% 60,356 Dunly Courts 724,812 116,935 47,80% 729,748 730,748 74,80% 74,						-	•					
punty Board 210,796 86,480 41,03% 193,583 96,791 50,00% 27,525 erk of Courts 1,309,093 593,037 42,41% 719,342 339,316 46,72% 18,615 recitl Courts 729,342 309,315 42,41% 719,342 339,59671 50,00% 60,356 punt Commissioner 244,612 116,935 47,80% 234,480 109,070 46,52% 2,267 egister in Probate 183,286 88,884 48,50% 183,286 111,569 60,87% 22,675 pounty Clerk / Elections 726,726 36,274 49,93% 726,726 363,284 49,99% 410 punty Clerk / Elections 434,962 213,551 49,10% 421,287 246,053 58,41% 46,178 ersonnel 911,153 273,891 30,06% 812,640 412,890 50,81% 237,512 ersource 596,614 209,908 50,27% 596,614 30,505 50,81% 237,512 ersource 196,640 412,890 50,81% 237,512 ersource 196,640 412,890 50,81% 237,512 ersource 196,640 413,840 62,73% 764,680 373,621 49,51% (99,791) proration Counsel 764,690 473,413 62,73% 764,680 373,621 49,51% (99,791) proration Counsel 764,690 473,413 62,73% 764,680 373,621 49,51% (99,791) proration Counsel 15,200,150 7,138,299 46,96% 15,050,557 7,273,676 48,33% 284,670 200 200 200 200 200 200 200 200 200 2	Transfer to Health Care Center (for debt service)	1	1,033,810	516,905	50.00%	0	0		516,905			
erk of Courts	TOTAL GENERAL FUND NON-DEPARTMENT	AL	4,371,247	2,664,185	60.95%	3,406,822	512,796	15.05%	(1,186,965)			
reuit Courts 729,342 309,315 42,41% 719,342 396,871 50,00% 60,356 put Commissioner 244,612 116,935 47,80% 234,840 109,070 46,52% 22,675 234,840 109,070 46,52% 22,675 234,840 109,070 46,52% 22,675 234,840 24,99% 410 24,6178 24,6178 246,653 58,41% 46,178 246,653 58,41% 46,178 247,614 247,80% 247,514 246,653 58,41% 46,178 247,514 246,653 58,41% 46,178 247,514 246,653 58,41% 46,178 247,514 246,653 58,41% 46,178 247,514 246,653 58,41% 46,178 247,514 247,514 246,653 58,41% 46,178 247,514 246,653 58,41% 46,178 46,178 247,514 248,053 248,178 248,053 248,178 248,053 248,178 248,178 248,053 248,178 248,053 248,178 248,178 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053 248,053	County Board		210,796	86,480	41.03%	193,583	96,791	50.00%	27,525			
Surf Commissioner 244,612 116,935 47,80% 234,480 109,070 45,52% 2,267	Clerk of Courts		1,309,093	593,037	45.30%	1,309,093	611,651	46.72%	18,615			
pagister in Probate 183, 286 88,894 48,50% 183,286 111,569 60,87% 22,675 concurring 726,726 362,2874 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 resonnel 911,153 273,891 30,06% 812,640 412,890 50,81% 237,512 ceasurer 596,614 299,008 50,27% 596,614 350,594 58,76% 50,686 gigister of Deeds 236,531 122,108 51,62% 236,531 154,360 65,26% 32,251 strick Attorney / Victim Witness 763,209 338,166 44,31% 763,209 331,066 43,38% (7,100) corporation Counsel 754,890 473,413 62,73% 754,890 373,821 49,51% (99,791) corporation Counsel 79,141 29,864 37,73% 79,141 39,571 50,00% 9,707 reserving for the company of the company o	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			
Durtly Clerk / Elections sirsonnel 434,962 213,551 49,10% 421,287 246,053 58,41% 46,178 sirsonnel 911,153 273,891 30,06% 812,640 412,890 50,81% 237,512 seasurer 596,614 299,908 50,27% 596,614 350,594 58,76% 50,686 sigister of Deeds 236,531 122,108 51,62% 236,531 144,360 65,26% 32,251 strick Attorney / Victim Witness 763,209 383,166 44,31% 763,209 331,066 43,38% (7,100) suporation 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 silding Services 8,960,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 seriff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 sortener 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 mergency Management 314,474 131,772 41,90% 294,474 81,913 27,82% (29,858) mergency Management Information Systems 3,995,665 1,579,533 39,53% 3,462,763 1,769,523 51,10% 722,892 state, Diblic Health 2,525,884 1,256,593 49,75% 2,427,314 1,294,551 53,33% 136,529 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Register in Probate		183,286	88,894	48.50%	183,286	111,569	60.87%	22,675			
resonnel 911,153 273,891 30.06% 812,640 412,890 50.81% 237,512 reasurer 596,614 299,908 50.27% 596,614 350,594 58.76% 50,686 significer of Deeds 236,531 122,108 51,62% 236,531 154,360 65,26% 32,251 strict Attorney / Victim Witness 763,209 338,166 44,31% 763,209 331,066 43.38% (7,100) propration Counsel 754,690 473,413 62,73% 754,690 373,621 49,51% (99,791) urveyor 79,141 29,864 37,73% 79,141 39,571 50,00% 9,707 reliable services 8,860,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 reliable services 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 regreenerly Management 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 regreenerly Management 191,203 366,097 44,86% 631,544 301,777 47,69% 119,631 anagement Information Systems 3,956,665 1,579,553 39,53% 3,462,763 1,769,523 51,10% 722,892 sistle, Diversion, & Support 966,116 362,810 37,55% 910,727 403,287 44,28% 95,866 reliable Health 1,086,715 307,634 28,31% 689,013 256,271 38,31% 366,339 reliable services 406,663 192,016 47,23% 39,70% 2,73,716 271,216 26,15% (186,540) release service 406,663 192,016 47,23% 39,70% 2,73,210 1,299,188 51,49% 1,980,915 W Extension 457,236 216,835 47,42% 432,316 228,925 52,95% 37,011 GENERAL FUND TOTAL	Accounting		726,726	362,874	49.93%	726,726	363,284	49.99%	410			
reasurer 596,614 299,908 50,27% 596,614 350,504 58,76% 50,686 significal Attorney / Victim Witness 763,209 338,166 44,31% 763,209 331,066 43,38% (7,100) surporation Counsel 754,690 473,413 62,73% 754,690 373,621 49,51% (99,791) urveyor 79,141 29,864 37,73% 79,141 39,571 50,00% 9,707 idlding Services 8,960,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 reriff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 ordered attraction of the control o	County Clerk / Elections		434,962	213,551	49.10%	421,287	246,053	58.41%	46,178			
agister of Deeds 236,531 122,108 51,62% 236,531 154,360 65,26% 32,251 strict Attorney / Victim Witness 763,209 338,166 44.31% 763,209 331,066 43.38% (7,100) proporation Counsel 754,690 473,413 62.73% 754,690 373,621 49.51% (99,791) urveyor 79,141 29,864 37,73% 79,141 39,571 50.00% 9,707 sliding Services 8,960,896 1,208,230 13,48% 2,551,649 15,10,498 59,20% 6,711,515 neriff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 proner 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 merighency Management 314,474 131,772 41,99% 294,474 48,1913 27,82% (29,858) simistrative Coordinator 816,095 366,097 44,86% 631,544 301,177 47,69% 11,9631	Personnel		911,153	273,891	30.06%	812,640	412,890	50.81%	237,512			
Strick Attorney / Victim Witness 763,209 338,166 44,31% 763,209 331,066 43,38% (7,100) apporation Counsel 754,690 473,413 62,73% 754,690 373,621 49,51% (99,791) arriveyor 79,141 29,864 37,73% 79,141 39,571 50,00% 9,707 aliding Services 8,960,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 arriff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 arroner 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 arrengency Management 314,474 131,772 41,90% 294,474 81,913 27,82% (29,858) dministrative Coordinator 816,095 366,097 44,86% 631,544 301,177 47.69% 119,631 anagement Information Systems 3,995,665 1,579,533 39,53% 3,462,763 1,769,523 51,10% 722,892 stice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44,28% 95,866 abidic Health 2,525,884 1,256,593 49,75% 2,427,314 1,294,551 53,33% 136,529 arroner 1,054,404 475,045 45,05% 1,037,116 271,216 26,15% (186,540) alerans Service 40,6563 192,016 47,23% 397,098 204,299 51,45% 21,778 and Resources & Environment 4,563,839 1,356,902 29,78% 2,523,210 1,299,188 51,49% 1,980,915 W Extension 457,236 216,835 47,42% 432,316 228,925 52,95% 37,011 GENERAL FUND TOTAL	Treasurer		596,614	299,908	50.27%	596,614	350,594	58.76%	50,686			
proporation Counsel 754,690 473,413 62,73% 754,690 373,621 49.51% (99,791) proporation Counsel 754,690 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 37.73% 79,141 39,571 50.00% 9,707 proporation Counsel 79,141 29,864 15,050,557 7,273,576 48,33% 284,870 proporation Counsel 79,150 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 proporation Pr	Register of Deeds		236,531	122,108	51.62%	236,531	154,360	65.26%	32,251			
Treyor 79,141 29,864 37.73% 79,141 39,571 50,00% 9,707 allding Services 8,960,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 actiff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 acroner 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 actiff 190,202 34,474 81,913 27,82% (29,858) actiff 190,202 34,474 81,913 37,55% 34,62,763 34,62,76	District Attorney / Victim Witness		763,209	338,166	44.31%	763,209	331,066	43.38%	(7,100)			
uilding Services 8,960,896 1,208,230 13,48% 2,551,649 1,510,498 59,20% 6,711,515 periff 15,200,150 7,138,299 46,96% 15,050,557 7,273,576 48,33% 284,870 periff 190,202 75,103 39,49% 190,202 100,851 53,02% 25,748 mergency Management 314,474 131,772 41,90% 294,474 81,913 27.82% (29,858) dministrative Coordinator 816,095 366,097 44,86% 631,544 301,177 47,69% 119,631 anagement Information Systems 3,995,665 1,579,533 39,53% 3,462,763 1,769,523 51.10% 722,892 stitce, Diversion, & Support 966,116 362,810 37,55% 910,272 403,287 44.28% 95,866 ublic Health 2,525,884 1,256,593 49.75% 2,427,314 1,294,551 53,33% 136,529 IC 413,460 200,214 48,42% 366,342 91,154 23,59% (81,942) vironmental Health 1,054,404 475,045 45,05%	Corporation Counsel							49.51%				
neriff 15,200,150 7,138,299 46.96% 15,050,557 7,273,576 48.33% 284,870 proner 190,202 75,103 39.49% 190,202 100,851 53.02% 25,748 mergency Management 190,202 75,103 39.49% 190,202 100,851 53.02% 25,748 mergency Management 131,772 41.90% 294,474 81,913 27.82% (29.858) dministrative Coordinator 816,095 366,097 44.86% 631,544 301,177 47.69% 119,631 anagement Information Systems 3,995,665 1,579,533 39.53% 3,462,763 1,769,523 51.10% 722,892 ustice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44.28% 95,866 ublic Health 2,525,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 uricommental Health 1,086,715 307,634 28.31% 669,013 256,271 38.31% 366,339 unid Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) eterans Service 406,663 192,016 47.23% 397,098 204,299 51.45% 21,748 und Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 un Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Surveyor						39,571					
rergency Management 190,202 75,103 39.49% 190,202 100,851 53.02% 25,748 mergency Management 314,474 131,772 41.90% 294,474 81,913 27.82% (29,858) diministrative Coordinator 816,095 366,097 44.86% 631,544 301,177 47.69% 119,631 danagement Information Systems 3,995,665 1,579,533 39.53% 3,462,763 1,769,523 51.10% 722,892 stice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44.28% 95,866 delibic Health 1,252,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 delibic Health 1,086,715 307,634 28.31% 366,342 91,154 23.59% (81,942) delibic Health 1,086,715 307,634 28.31% 669,013 256,271 38.31% 366,339 delibid Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) delerans Service 406,563 192,016 47.23% 397,098 204,299 51.45% 21,748 delibid Support 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 delibid Support 4,563,839 1,358,902 29.78% 452,825 52.95% 37,011 GENERAL FUND TOTAL	Building Services											
mergency Management 314,474 131,772 41.90% 294,474 81,913 27.82% (29,858) Iministrative Coordinator 816,095 366,097 44.86% 631,544 301,177 47.69% 119,631 anagement Information Systems 3,995,665 1,579,533 39.53% 3,462,763 1,769,523 51.10% 722,892 Istice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44.28% 95,866 Iblic Health 25,525,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 IC 413,460 200,214 48.42% 386,342 91,154 23.59% (81,942) Invironmental Health 30,66,715 307,634 28.31% 669,013 256,271 38.31% 366,339 Inlid Support 10,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) Itelerans Service 406,563 192,016 47,23% 397,098 204,299 51,45% 21,748 Ind Resources & Environment 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Sheriff											
dministrative Coordinator 816,095 366,097 44.86% 631,544 301,177 47.69% 119,631 anagement Information Systems 3,995,665 1,579,533 39.55% 3,462,763 1,769,523 51.10% 722,892 state. Physician Program of the program of t	Coroner											
anagement Information Systems 3,995,665 1,579,533 39.53% 3,462,763 1,769,523 51.10% 722,892 stice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44.28% 95,866 sublic Health 2,525,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 local Results of the substitution of	Emergency Management											
Istice, Diversion, & Support 966,116 362,810 37.55% 910,727 403,287 44.28% 95,866 Jablic Health 2,525,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 120 120 120 120 120 120 120 120 120 120												
Liblic Health 2,525,884 1,256,593 49.75% 2,427,314 1,294,551 53.33% 136,529 (81,942) IC 413,460 200,214 48.42% 386,342 91,154 23.59% (81,942) Invironmental Health 1,086,715 307,634 28.31% 669,013 256,271 38.31% 366,339 Inild Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) Integrans Service 4,665,83 192,016 47.23% 397,098 204,299 51,45% 21,748 Ind Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 We Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Management Information Systems											
TIC 413,460 200,214 48.42% 386,342 91,154 23.59% (81,942) hydronmental Health 1,086,715 307,634 28.31% 669,013 256,271 38.31% 366,339 hild Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) eterans Service 406,563 192,016 47.23% 397,098 204,299 51.45% 21,748 eterans Service 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 W Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Justice, Diversion, & Support											
nvironmental Health 1,086,715 307,634 28.31% 669,013 256,271 38.31% 366,339 nild Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) sterans Service 406,563 192,016 47.23% 397,098 204,299 51.45% 21,748 and Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 W Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Public Health											
hild Support 1,054,404 475,045 45.05% 1,037,116 271,216 26.15% (186,540) eterans Service 406,563 192,016 47.23% 397,098 204,299 51.45% 21,748 and Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 W Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	WIC											
eterans Service 406,563 192,016 47.23% 397,098 204,299 51.45% 21,748 and Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 Abstraction 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Environmental Health											
and Resources & Environment 4,563,839 1,358,902 29.78% 2,523,210 1,299,188 51.49% 1,980,915 W Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Child Support											
W Extension 457,236 216,835 47.42% 432,316 228,925 52.95% 37,011 GENERAL FUND TOTAL	Veterans Service											
										c=	EDAL E/1915 = 2	NT 41
DTAL 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,	UVV Extension		457,236	216,835	47.42%	432,316	228,925	52.95%	37,011	GEN	EKAL FUND TO	TAL
	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	3 42,659,12

SAUK COUNTY FINANCIAL REPORT (Unaudited)	0000 5			0000 -			Dan antonio de Not		INTY FUND DAI	ANOFO
June 30, 2020 Percent of Year Complete 50,00%	2020 Expense			2020 Revenue Budget Excluding			Department Net Favorable /	PRELIMINARY	UNTY FUND BAL	ANCES
Percent of Year Complete 50.00%	Budget Excluding Addition	Year-to-Date	% of		Year-to-Date	% of	(Unfavorable)	December 31, 2019	2020 Net	
Department / Account Title	to Fund Balance	Expenses	Budget	Carryforwards, or Fund Bal Use	Revenues	Budget	to Budget	as of 6-1-20	Income/Adj	June 30, 2020
Department / Account Title	to Fully Balance	Expenses	Budget	OI Fullu Bai Ose	Revenues	Buuget	to Budget	as 01 0-1-20	iricome/Auj	Julie 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 December 31, 2019 as of 6-1-20	2020 Net Income/Adj	June 30, 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	13,873,529	-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							