



## Accounting Department

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To: Sauk County Board of Supervisors  
Date: November 3, 2020  
About: September, 2020 3rd Quarter Financial Report – 75.00% of Year

### Revenues

Overall, 63.88% of annual revenues have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12<sup>th</sup> every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	25,336,367	15,574,986	(9,761,381)	61.47%
Sales Tax	9,889,000	6,000,744	(3,888,256)	60.68%
User Fees	9,831,548	6,070,599	(3,760,949)	61.75%
Intergovernmental Charges	8,716,372	5,958,747	(2,757,625)	68.36%
Interest	901,045	603,095	(297,950)	66.93%
Licenses & Permits	876,836	722,608	(154,228)	82.41%
Other Taxes	685,195	602,868	(82,327)	87.98%
Fines, Forfeitures & Penalties	489,500	313,500	(176,000)	64.04%
Rent	471,374	548,252	76,878	116.31%
Miscellaneous	288,034	338,824	50,790	117.63%
Donations	120,650	66,423	(54,227)	55.05%
Total	57,605,921	36,800,646	(20,805,275)	63.88%

- 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 October for the first part of the year. Shared revenue of \$750,200 is received 15% in July and 85% in November. CDBG Close Federalized grant funds of \$778,800 will not be received until project(s) are completed. Transportation aids of \$1,556,000 are received 25% in January, 50% in July, and 25% in October.
- The impact of COVID-19 remains to be seen. Sauk County will be claiming CARES funding of \$1,028,000 in November. 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 are slowing, particularly with private pay patients.
- The largest portion of the Other Taxes category is interest and penalty on taxes, budgeted at \$425,000. Through September, collections are \$391,000, or 92%, even prior to the October 1 deferred payment due date for property taxes.
- 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 54% 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 October 31, 2020 follow. This means uncollected delinquent taxes due to Sauk County equal \$2,039,947, which is \$88,447 less than a year ago at this time. Of this total, about 24.16% (about \$493,000) 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, was due October 1, 2020 this year only.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of October 31, 2020	Percent of County-Wide Levy Collected
2019	2020	\$4.44	31,730,876	132,112,600	1,122,432	99.15%
2018	2019	\$4.53	31,162,356	128,506,425	484,478	99.62%
2017	2018	\$4.68	30,969,018	124,864,925	314,072	99.75%
2016	2017	\$4.72	30,351,664	122,691,581	34,474	99.97%
2015	2016	\$4.76	30,183,042	123,046,787	17,808	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	13,271	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 October 31, 2020					2,039,947	
One Year Ago - Uncollected Taxes as of October 31, 2019					2,128,394	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of September only contain sales made through August. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County 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 September 24, 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 \$1,236,000, 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	891,529.03	47.77%	40.60%
September	July	947,389.99	1,011,133.99	1,092,529.46	1,025,166.15	881,358.55	931,365.13	58.72%	50.02%
October	August	976,099.73	865,618.18	907,830.64	900,578.78	1,088,730.48	1,054,110.33	69.19%	60.68%
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	6,000,743.51		
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	(3,888,256.49)		

### **Expenditures**

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, and it is generally reasonable to assume 1/12<sup>th</sup> should be recorded each month. Supplies and services in most areas also tend to be spent fairly evenly throughout the year. Debt service is paid in April (interest only) and October (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter.

Overall, 59.65% of annual expenditures have been recognized through September. 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.

<b>Expenditures</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable / (Unfavorable)</b>	<b>% of Budget</b>
Supplies & Services	37,855,094	24,652,388	13,202,706	65.12%
Wages & Salaries	36,966,392	25,091,569	11,874,823	67.88%
Labor Benefits	14,360,014	9,574,007	4,786,007	66.67%
Capital Outlay	13,980,965	2,222,031	11,758,934	15.89%
<b>Total</b>	<b>103,162,465</b>	<b>61,539,995</b>	<b>41,622,470</b>	<b>59.65%</b>

### **Expenditures Related to COVID-19**

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.

<b>Type of COVID-19 Expenditure (as of 11-3-2020)</b>	<b>Possible Funding Source</b>	<b>Amount</b>
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
Contact tracing	Federal/State funds	339,028
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”	144,447
Various personal protective equipment, cleaning supplies, safety equipment, UV cleaning robots, scanners	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”	615,270
Pandemic planning	Federal/State funds to local health departments	1,804
Testing, strategy, coordination	Federal/State funds to local health departments	55,454
Public Health Emergency Preparedness (PHEP)	Federal/State funds to local health departments	42,525
Epidemiology and lab capacity	Federal/State funds to local health departments	30,563
Test pilot	Federal/State funds to local health departments	202,350
Other department specific	Misc state funds	716
		<b>1,616,859</b>

How much is available for COVID response?

At this time, slightly over \$2.1 million. Amounts are adjusted frequently by the State, and we wait with the rest of the nation to find out if more will be allocated from the Federal government.

### **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.

<b>Economic Indicator Line Items</b>	<b>2017 Total for Year</b>	<b>2018 Total for Year</b>	<b>2019 Total for Year</b>	<b>2020 Annual Budget</b>	<b>Actual through September 2020</b>	<b>Avg 2016- 2019</b>	<b>2020 % of Budget</b>
Interest Collected on Delinquent Taxes	502,980	462,721	632,981	425,000	391,057	74%	92%
Interest Earned on Investments	348,338	938,859	942,411	490,000	349,472	87%	71%
Real Estate Transfer Tax	236,646	253,047	250,602	200,000	192,862	74%	96%
Register of Deeds Filing Fees	304,789	287,000	300,102	285,000	254,461	73%	89%
CPZ Land Use Permits	100,246	105,207	91,632	90,000	91,620	79%	102%
CPZ Sanitary Permits	66,900	81,400	72,305	62,000	72,675	74%	117%

**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 (October in 2020 due to the one-time property tax payment due date deferral to October 1).

<b>General Investments as of:</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>September 30, 2020</b>
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 3,655,517.02
Local Government Investment Pool	19,794,786.30	20,649,845.61	28,642,951.79
Certificates of Deposit	31,318,156.13	31,959,111.75	27,385,916.86
Money Markets	3,329.81	3,417.70	5,066.22
<b>Total General Investments</b>	<b>\$ 53,447,526.15</b>	<b>\$ 54,964,673.17</b>	<b>\$ 59,689,451.89</b>
<b>Weighted Average Interest Rate</b>	<b>2.15%</b>	<b>1.78%</b>	<b>0.47%</b>

**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
<b>Remaining 2020 Contingency Fund Balance</b>		<b>\$195,000</b>

### **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 September 30, 2020

Percent of Year Complete

75.00%	General Government				Justice & Public Safety				Public Works				Health & Human Services			
			Favorable /				Favorable /				Favorable /				Favorable /	
	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget	Budget	Actual	(Unfavorable)	% of Budget
Revenues																
Property Taxes	(\$1,412,664)	(\$1,059,498)	(\$353,166)	75.00%	\$15,025,981	\$11,269,486	(\$3,756,495)	75.00%	\$4,540,457	\$3,405,343	(\$1,135,114)	75.00%	\$11,678,698	\$8,759,023	(\$2,919,675)	75.00%
Other Taxes	685,195	602,868	(82,327)	87.98%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,889,000	6,000,744	(3,888,256)	60.68% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,779,469	954,497	(824,972)	53.64% A	794,738	663,516	(131,222)	83.49%	1,980,317	1,816,026	(164,291)	91.70%	19,734,642	11,822,174	(7,912,468)	59.91%
Licenses & Permits	10,500	10,960	460	104.38%	32,080	33,770	1,690	105.27%	0	0	0	--	575,406	436,372	(139,034)	75.84%
Fines, Forfeitures & Penalties	5,000	69	(4,931)	1.38%	415,500	264,981	(150,519)	63.77%	0	0	0	--	64,000	42,244	(21,756)	66.01%
User Fees	569,425	481,312	(88,113)	84.53%	953,235	534,487	(418,748)	56.07% D	50,000	40,088	(9,912)	80.18%	8,059,031	4,746,035	(3,312,996)	58.89%
Intergovernmental Charges	2,820,265	1,974,270	(845,995)	70.00%	1,443,459	876,397	(567,062)	60.72%	4,115,121	2,870,186	(1,244,935)	69.75%	213,020	108,660	(104,360)	51.01% E
Donations	0	0	0	--	1,750	0	(1,750)	0.00%	0	0	0	--	118,400	65,923	(52,477)	55.68% F
Interest	537,945	365,012	(172,933)	67.85%	100	0	(100)	0.00%	208,000	129,489	(78,511)	62.25%	130,000	97,559	(32,441)	75.05%
Rent	471,374	548,252	76,878	116.31% B	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	85,584	138,898	53,314	162.29% C	177,900	128,391	(49,509)	72.17%	0	0	0	--	4,550	12,154	7,604	267.12%
Transfers from Other Funds	250,000	1,135,416	885,416	454.17%	0	0	0	--	0	0	0	--	1,089,810	831,358	(258,452)	76.28%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	15,691,093	11,152,799	(4,538,294)	71.08%	18,844,743	13,771,027	(5,073,716)	73.08%	10,893,895	8,261,131	(2,632,764)	75.83%	41,667,557	26,921,503	(14,746,054)	64.61%
Expenses / Expenditures																
Wages & Salaries	3,830,945	2,597,839	1,233,106	67.81%	10,815,934	7,638,811	3,177,123	70.63%	3,528,523	2,348,065	1,180,458	66.55%	17,326,760	11,567,068	5,759,692	66.76%
Labor Benefits	1,308,116	885,966	422,150	67.73%	4,315,119	3,101,669	1,213,450	71.88%	1,511,605	854,406	657,199	56.52%	6,760,491	4,434,225	2,326,266	65.59%
Supplies & Services	5,181,320	3,132,119	2,049,201	60.45%	3,979,094	2,696,043	1,283,051	67.76%	5,757,421	4,375,366	1,382,055	76.00%	18,161,487	11,765,151	6,396,336	64.78%
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	168,926	44,884	79.01%
Capital Outlay	8,382,857	1,038,558	7,344,299	12.39%	767,124	222,830	544,294	29.05%	2,500,000	677,215	1,822,785	27.09%	1,282,138	77,292	1,204,846	6.03%
Transfers to Other Funds / Debt Issuance Costs	2,450,899	1,852,174	598,725	75.57%	100,000	75,000	25,000	75.00%	120,000	90,000	30,000	75.00%	130,000	1,045,416	(915,416)	804.17%
Total Expenditures	21,154,137	9,506,656	11,647,481	44.94%	19,977,271	13,734,354	6,242,917	68.75%	13,417,549	8,345,052	5,072,497	62.20%	44,694,686	29,058,078	15,636,608	65.01%
Functional Expenditures as % of Total Expenditures	19.43%	14.67%			18.35%	21.19%			12.33%	12.88%			41.06%	44.84%		
Net Increase/(Decrease) in Fund Balances	(\$5,463,044)	\$1,646,143	\$7,109,187		(\$1,132,528)	\$36,673	\$1,169,201		(\$2,523,654)	(\$83,922)	\$2,439,732		(\$3,027,129)	(\$2,136,574)	\$890,555	

Notes on % of Budget Differing from Expected +/- 20% and \$25,000 if revenues (excluding transfers, capital outlay and debt service)  
Wages & Salaries and Labor Benefits under budget due to vacant positions and turnover

\* Sales tax receipts lag the month of sale on this report by one month. This report is through August, 2020 sales (69.19% as seasonally adjusted).

- A Grants & Aids is largely shared revenues (\$750,202) which are received are received 15% in July and 85% in November  
B Tower rent exceeding budgeted estimates.  
C Insurance proceeds of \$79,000 for chiller failure in 2019.  
D Clerk of Courts fees charged for attorneys, guardians ad litem and court fees lag budget.  
E Fees charged to Huber inmates also lag budget.  
F Health Care Center preparation of congregate and home delivered meals for the ADRC was suspended due to COVID.  
G Congregate and home delivered meals donations low due to COVID.

Sauk County Financial Report  
as of September 30, 2020

Percent of Year Complete

75.00%	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	\$1,423,803	(\$474,601)	75.00%			\$0	--	\$31,730,876	\$23,798,157	(\$7,932,719)	75.00%
Other Taxes	0	0	0	--			0	--	685,195	602,868	(82,327)	87.98%
Sales Tax	0	0	0	--			0	--	9,889,000	6,000,744	(3,888,256)	60.68%
Grants & Aids	1,047,201	318,773	(728,428)	30.44% G			0	--	25,336,367	15,574,986	(9,761,381)	61.47%
Licenses & Permits	258,850	241,506	(17,344)	93.30%			0	--	876,836	722,608	(154,228)	82.41%
Fines, Forfeitures & Penalties	5,000	6,205	1,205	124.11%			0	--	489,500	313,500	(176,000)	64.04%
User Fees	199,857	268,677	68,820	134.43% H			0	--	9,831,548	6,070,599	(3,760,949)	61.75%
Intergovernmental Charges	124,507	129,234	4,727	103.80% I			0	--	8,716,372	5,958,747	(2,757,625)	68.36%
Donations	500	500	0	100.00%			0	--	120,650	66,423	(54,227)	55.05%
Interest	0	6	6	--	25,000	11,029	(13,971)	44.12% J	901,045	603,095	(297,950)	66.93%
Rent	0	0	0	--			0	--	471,374	548,252	76,878	116.31%
Miscellaneous	20,000	59,382	39,382	296.91%			0	--	288,034	338,824	50,790	117.63%
Transfers from Other Funds	0	0	0	--	1,461,089	1,095,817	(365,272)	75.00%	2,800,899	3,062,590	261,691	109.34%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	3,554,319	2,448,086	(1,106,233)	68.88%	1,486,089	1,106,846	(379,243)	74.48%	92,137,696	63,661,393	(28,476,303)	69.09%
Expenses / Expenditures												
Wages & Salaries	1,464,230	939,787	524,443	64.18%			0	--	36,966,392	25,091,569	11,874,823	67.88%
Labor Benefits	464,683	297,740	166,944	64.07%			0	--	14,360,014	9,574,007	4,786,007	66.67%
Supplies & Services	4,775,772	2,683,709	2,092,063	56.19%			0	--	37,855,094	24,652,388	13,202,706	65.12%
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	36,625	36,150	50.33%	286,585	205,551	81,034	71.72%
Capital Outlay	1,048,846	206,136	842,710	19.65%			0	--	13,980,965	2,222,031	11,758,934	15.89%
Transfers to Other Funds /												
Debt Issuance Costs	0	0	0	--			0	--	2,800,899	3,062,590	(261,691)	109.34%
Total Expenditures	7,753,531	4,127,371	3,626,160	53.23%	1,862,775	36,625	1,826,150	1.97%	108,859,949	64,808,136	44,051,813	59.53%
Functional Expenditures as % of												
Total Expenditures	7.12%	6.37%			1.71%	0.06%			100.00%	100.00%		
Net Increase/(Decrease) in Fund												
Balances	(\$4,199,212)	(\$1,679,285)	\$2,519,927		(\$376,686)	\$1,070,221	\$1,446,907		(\$16,722,253)	(\$1,146,743)	\$15,575,510	

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

G CDBG Close Federalized grant funds of \$578,793 will not be received until project(s) completed  
G Conservation grants reimbursements not yet received of \$150,000.  
H Parks entrance and use fees exceeding budget by \$87,000.  
I Multi-discharge fees exceeding budget of \$123,500 by \$5,600.  
J Interest on debt service funds lags budget due to low interest rates.

September 30, 2020  
Percent of Year Complete 75.00%

TOTAL GENERAL FUND	52,677,101	30,378,427	57.67%	41,420,769	30,224,096	72.97%	11,102,001	44,341,408	-154,331	44,187,076
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SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES			
September 30, 2020		2020 Expense Budget		2020 Revenue Budget Excluding		Department Net		PRELIMINARY			
Percent of Year Complete		75.00%		Carryforwards, or Fund Bal Use		Favorable / (Unfavorable) to Budget		December 31, 2019			
Department / Account Title	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget		Year-to-Date Revenues	% of Budget		as of 6-1-20	2020 Net Income/Adj	September 30, 2020	
Aging & Disability Resource Center	2,506,455	1,711,596	68.29%	2,478,455	1,722,866	69.51%	39,270	939,380	11,270	950,650	
Human Services	23,850,064	17,054,506	71.51%	23,539,810	14,264,204	60.60%	(2,480,049)	2,916,455	-2,790,303	126,152	
Jail Fund	100,000	75,000	75.00%	100,000	69,390	69.39%	(5,610)	0	-5,610	-5,610	
Land Records Modernization	720,471	394,308	54.73%	446,126	350,528	78.57%	230,566	451,844	-43,779	408,065	
Landfill Remediation	106,654	59,283	55.58%	88,000	39,489	44.87%	(1,140)	4,894,989	-19,794	4,875,195	
Drug Seizures	11,100	4,425	39.87%	100	2,865	2865.24%	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	19,658	98.29%	20,000	59,172	295.86%	39,514	22,075	39,514	61,589	
TOTAL SPECIAL REVENUE FUNDS	27,893,537	19,318,777	69.26%	27,251,284	16,508,514	60.58%	(2,168,010)	9,291,761	-2,810,263	6,481,498	
DEBT SERVICE FUND	1,862,775	36,625	1.97%	1,486,089	1,106,846	74.48%	1,446,907	767,287	1,070,221	1,837,508	
HEALTH CARE CENTER FUND	12,633,447	6,381,794	50.52%	10,711,909	7,304,762	68.19%	2,844,507	6,549,868	922,969	7,472,836	
Highway	13,310,895	8,285,769	62.25%	10,805,895	8,221,642	76.08%	2,440,873	15,261,444	-64,127	15,197,317	
Insurance	50,000	64,069	128.14%	57,711	59,882	103.76%	(11,898)	445,267	-4,187	441,080	
Workers Compensation	415,500	319,082	76.79%	383,539	217,328	56.66%	(69,794)	537,604	-101,755	435,849	
TOTAL INTERNAL SERVICE FUNDS	13,776,395	8,668,920	62.93%	11,247,145	8,498,852	75.56%	2,359,181	16,244,315	-170,069	16,074,246	
Dog License	16,694	23,593	141.32%	20,500	18,323	89.38%	(9,076)	-449	-5,270	-5,719	
TOTAL TRUST & AGENCY FUNDS	16,694	23,593	141.32%	20,500	18,323	89.38%	(9,076)	-449	-5,270	-5,719	
TOTAL COUNTY	108,859,949	64,808,136	59.53%	92,137,696	63,661,393	69.09%	15,575,510	77,194,189	-1,146,743	76,047,446	

GENERAL FUND BALANCE DETAIL	PRELIMINARY		September 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 - Contracts in Progress (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	-1,678,509	12,195,019
TOTAL GENERAL FUND BALANCE	44,341,408	-154,331	44,187,076
* County Reserves (working capital and unassigned)	31,834,906	-154,331	31,680,574

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