

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 1/12th 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 | 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.

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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 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.

| | | | | | Uncollected Taxes as of | Percent of |
|-----------|---------------|---------------|---------------|----------------|----------------------------|----------------|
| | Collection | County | County | County- | October 31, | County-Wide |
| Levy Year | Year | Tax Rate | Levy | Wide Levy | 2020 | 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 T | axes as of Oc | tober 31, 2020 | 2,039,947 | |
| 0 | ne Year Ago - | Uncollected 7 | axes as of Oc | tober 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 Ta | x 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 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 | (3,888,256.49) | | |

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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, 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.

| Expenditures | Budget | Actual | Favorable / (Unfavorable) | % of Budget |
|---------------------|-------------|------------|------------------------------|----------------|
| 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% |
| | | | | |
| Total | 103,162,465 | 61,539,995 | 41,622,470 | 59.65% |

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.

| Type of COVID-19 Expenditure (as of 11-3-2020) | Possible Funding Source | Amount |
|--|--|-----------|
| 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 |
| | | 1,616,859 |

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.

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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 September 2020 | Avg 2016- 2019 | 2020 % of Budget |
|--|------------------------|------------------------|------------------------|--------------------------|--|----------------------|------------------------|
| 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).

| General Investments as of: | Dece | ember 31, 2018 | Dec | ember 31, 2019 | Sept | ember 30, 2020 |
|----------------------------------|------|----------------|-----|----------------|------|----------------|
| 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 |
| Total General Investments | \$ | 53,447,526.15 | \$ | 54,964,673.17 | \$ | 59,689,451.89 |
| Weighted Average Interest Rate | | 2.15% | | 1.78% | | 0.47% |

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 September 30, 2020

Percent of Year Complete

| 75.00% | | General Go | vernment | | | Justice & Publ | ic Safety | | | Public Wo | rks | | | Health & Humar | Services | |
|--|---------------|---------------|---------------|-------------|---------------|--------------------------|---------------|-------------|-------------------------|-----------------|---------------|---------|---------------|----------------|-----------------|-------------|
| | | | Favorable / | | | | Favorable / | | | | Favorable / | % of | | | Favorable / | |
| | Budget | Actual | (Unfavorable) | % of Budget | Budget | Actual | (Unfavorable) | % of Budget | Budget | Actual | (Unfavorable) | Budget | Budget | Actual | (Unfavorable) 9 | 6 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 | ψ11,203, 4 00 | (\$5,750,435) | 7 3.00 70 | φ 4 ,540,457 | ψ3,403,343 Ω | (\$1,133,114) | 75.0070 | 0 | 0,739,023 | (Ψ2,919,073) | 73.0070 |
| Sales Tax | 9.889.000 | 6,000,744 | (3,888,256) | 60.68% * | ا ، | 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% | Ō | 0 | Ō | | 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 | <u></u> | 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 Functional Expenditures as % of | 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% |
| 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.

D Fees charged to Huber inmates also lag budget.

E Health Care Center preparation of congregate and home delivered meals for the ADRC was suspended due to COVID.

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, D | 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 | \$1,423,803 | (\$474.601) | 75.00% | | | \$0 | | \$31,730,876 | \$23,798,157 | (\$7,932,719) | 75.00% |
| Other Taxes | 0 | 0 | (ψ474,001) | 70.0070 | | | 0 | | 685.195 | 602,868 | (82,327) | 87.98% |
| Sales Tax | 0 | 0 | n | | | | 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 | 7,727 | 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 | | 20,000 | 11,020 | (10,5/1) | | 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 | 00,002 | | 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 | | 1,401,000 | 1,000,011 | (000,272) | 70.0070 | 2,000,000 | 0,002,000 | 0 | |
| Bolla / Hoto I Tooboas | | | | | | | | | | | | |
| 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.

| SAUK COUNTY FII | ΝΔΝΟΙΔΙ Ε | REPORT / | (hatibuent l' |
|-----------------|-----------|----------|---------------|
| | | | |

| Second Personal Property Personal Proper | SAUK COUNTY FINANCIAL REPORT (Unaudite September 30, 2020 | u) | 2020 Expense | | | 2020 Revenue | | | Department Net | SAUK CO | OUNTY FUND I | BALANCES |
|--|---|--------|-----------------|------------|--------|-----------------|------------|---------|----------------|--------------|----------------|--------------------|
| Part | Percent of Year Complete | 75.00% | | | | | | | | | | |
| Intel FLAND Flower V Tax Intel State Reviews Inte | | | | | | | | | | | | |
| sellarisonus Saleri Rac 0 0 0 \$3.0 0 0 0 \$3.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | Department / Account Title | _ | to Fund Balance | Expenses | Budget | or Fund Bal Use | Revenues | Budget | to Budget | as of 6-1-20 | Income/Adj | September 30, 2020 |
| July Sales Tax O | General Fund Property Tax | | | - | | | -5,975,577 | | 1,991,859 | | | |
| and Revenue | Miscellaneous Sales Tax | | - | • | | | | | | | | |
| reputer Aid 0 0 0 - 55.74 100.00% 1 1 residence of the control of | County Sales Tax | | • | • | - | | | | | | | |
| Scoral Property Add | Shared Revenue | | · · | • | - | | | | (637,672) | | | |
| ined Coal Reinbursement 0 0 0 15.86 17.66 0 0 17.60 17.50 | Computer Aid | | • | • | - | | | | 1 | | | |
| ** A Harmanilles Caraths | | | · · | · · | | | | | 1 | | | |
| in differ from Furnishment (1997) | | | • | - | | | | | | | | |
| scellaneous Revenues 0 0 0 - 10,000 452 4524% (646) sinsister from Human Berviores 0 0 0 - 90,000 10,15,416 11224% 925416 sinsister from Health Cure Center 0 0 0 - 40,000 30,000 75,00% (10,000) sinsister from Health Cure Center 0 0 0 - 40,000 30,000 75,00% (10,000) sinsister from Health Cure Center 0 0 0 - 40,000 30,000 75,00% (10,000) sinsister from Health Cure Center 0 0 0 0 - 40,000 30,000 75,00% (10,000) sinsister from Health Cure Center 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | 0 | • | | | - | | | | | |
| insider from Human Services 0 0 0 - 90,000 1.015.4.16 1128.24% 925.416 inside from Human Services 0 0 0 - 40,000 90,000 75.00% (30,000) inside from Highway 0 0 0 0 - 10,000 90,000 75.00% (30,000) inside from Highway 0 0 0 0 - 10,000 90,000 75.00% (30,000) inside from Highway 0 0 0 0 - 10,000 90, | | | 0 | • | | | | | | | | |
| relater from Health Care Center 0 0 0 - 40,000 30,000 75,00% (10,000) relater from Health Care Center (15,23) relater from He | | | · · | - | | | | | | | | |
| Insider from Highway 10 0 0 - 120,000 90,000 75,00% 24.23 484.5% 0 0 0 - 1 (1.923) articlable/Ponal Fines, Misc 11 17 174 100,20% 0 0 0 - 100 1.717.358 1,717.359 1,717.35 | | | · · | · · | | | | | | | | |
| Seellaneous Spenies 500 2,423 448.57% 0 0 - (1,923) | | | ŭ | ŭ | | | | | , , , | | | |
| aritable/Perial Fines, Misc | Transfer from Highway | | - | • | | | | 75.00% | | | | |
| Intingency Fund Remaining | Miscellaneous Expenses | | | | | - | - | | | | | |
| uk County Libraries 1,173,754 1,170,395 99,71% 0 0 | Charitable/Penal Fines, Misc | | | | | - | • | | | | | |
| a k Humánilise 97,495 88,475 80,000 60,000 60,000 100,00% 100,00% 100 00 | Contingency Fund Remaining | | | · · | | | | | | | | |
| Centrol Sauk County | Sauk County Libraries | | | | | • | • | | | | | |
| C Environmental Impact Fee Projects 238,425 213,320 89,47% 0 0 - 25,106 Insider to Debt Services 56,000 56,000 1,361,889 1,202,817 75,00% 0 0 - 30,272 Insider to Debt Service Fund 1,361,889 1,202,817 75,00% 0 0 - 30,272 Insider to Debt Service Fund 1,361,889 1,202,817 75,00% 0 0 - 25,84,522 Inside Foreign Fund Fund Fund Fund Fund Fund Fund Fun | Arts & Humanities | | | | | ū | • | | | | | |
| Insider to Pulman Services 1,361,089 1,020,817 7,509% 1,033,810 1,030,939 1,030,939 1,030,939 1,030,939 1,030,930 1,03 | UW-Baraboo / Sauk County | | | | | 0 | · · | | 0 | | | |
| Insider to Debt Service Fund insider to Debt Service Fund insider to Health Care Center (for debt service) 1,033,810 775,558 75,00% 0 0 0 - 258,452 TAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 3,386,962 77,48% 3,406,822 1,708,214 50,14% (714,323) Unity Board 210,796 127,137 60,31% 193,583 145,187 75,00% 35,263 exist of Courts 1,309,093 875,990 68,22% 1,309,093 891,200 68,08% 15,210 cuttle Courts 729,342 456,062 62,80% 719,445 64,646 157,079 85,70% 42,542 cuttle Courts 183,266 133,782 70,71% 234,480 167,372 71,38% 4,542 cuttle Courts 183,266 133,782 72,99% 183,286 157,079 85,70% 62,226 cuttle Courts 183,266 133,782 72,99% 183,286 157,079 85,70% 62,477 cuttle Courts 183,266 133,782 72,99% 183,286 157,079 85,70% 62,477 cuttle Courts 183,266 133,782 73,275 54,777 74,96% 62,477 cuttle Courts 183,266 133,782 73,275 54,777 74,96% 62,477 cuttle Courts 183,266 133,782 73,275 54,777 74,96% 62,477 cuttle Courts 183,266 131,133,782 73,275 54,777 74,96% 62,477 74,96% 62,477 cuttle Courts 183,266 131,133,782 73,275 54,777 74,96% 62,477 74,96% 62 | | | | | | • | • | | | | | |
| TAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 3,386,962 77,48% 3,406,822 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 50,14% (714,323) 1,708,214 1,708,214 50,14% 1,708,214 1,7 | | | | | | - | • | | - | | | |
| TAL GENERAL FUND NON-DEPARTMENTAL 4,371,247 3,386,962 77,48% 3,406,822 1,708,214 50,14% (714,323) untly Board 1,309,093 875,990 66,92% 1,309,093 891,200 68,08% 15,210 untly General Fund Non-Department 1,309,093 875,990 66,92% 1,309,093 891,200 68,08% 15,210 untly General Fund Non-Department 1,309,093 875,990 66,92% 1,309,093 891,200 68,08% 15,210 untly General Fund Non-Department 1,309,093 875,990 66,92% 1,309,093 891,200 68,08% 15,210 untly General Fund Non-Department 1,309,093 875,990 66,92% 1,309,093 891,200 68,08% 15,210 untly General Fund Non-Department 1,309,093 875,990 66,02% 1,309,093 891,200 68,08% 145,160 untly General Fund Non-Department 1,309,093 875,990 66,092% 1,309,093 891,200 68,08% 145,160 untly General Fund Non-Department 1,309,093 875,990 66,092% 1,309,093 891,200 68,09% 183,268 157,079 85,70% 23,296 counting 726,726 482,900 66,37% 726,726 54,4777 74,96% 62,477 untly Clerk Flections 434,962 318,679 732,7% 421,287 372,255 88,43% 67,521 souncil General Fund Non-Department 1,309,093 891,0 | | | | | | • | | | , | | | |
| unty Board | Transfer to Health Care Center (for debt service) | | 1,033,810 | 775,358 | 75.00% | 0 | 0 | | 258,452 | | | |
| ink of Courts 1,309,093 175,990 66,92% 1,309,093 891,200 68,08% 15,210 cult Courts 1729,342 458,002 12,80% 1719,342 594,564 82,65% 146,503 14 | TOTAL GENERAL FUND NON-DEPARTMENT | AL | 4,371,247 | 3,386,962 | 77.48% | 3,406,822 | 1,708,214 | 50.14% | (714,323) | | | |
| cult Courts 729,342 | County Board | | 210,796 | 127,137 | 60.31% | 193,583 | 145,187 | 75.00% | 35,263 | | | |
| unt Commissioner 244,612 172,962 70.71% 234,480 167,372 71,38% 4,542 gister in Probate 183,286 133,782 72,99% 183,286 157,079 85,70% 23,296 counting 726,726 482,300 66,37% 726,726 544,777 74,96% 62,477 unty Clerk / Elections 434,962 318,679 73,27% 421,287 372,525 88,43% 67,521 issurer 596,614 418,874 70,21% 596,614 494,182 28,83% 75,308 gister of Deeds 236,531 175,735 74,30% 236,551 276,567 116,93% 100,832 strict Attorney / Victim Witness 763,209 511,752 67,05% 763,209 493,067 46,00% (18,685) propartion Counsel 928,690 708,403 76,28% 73,690 585,000 75,00% 11,998 parking 15,200,150 10,808,770 71,11% 15,050,557 11,098,665 73,4% 439,488 eniff 15,200,150 10,808,770 71,11% 15,050,557 11,098,665 73,4% 439,488 eniff 15,200,150 10,808,770 71,11% 15,050,557 11,098,665 | Clerk of Courts | | 1,309,093 | 875,990 | 66.92% | 1,309,093 | 891,200 | 68.08% | 15,210 | | | |
| gister in Probate 183,286 133,782 72,99% 183,286 157,079 85,70% 23,296 counting 726,726 482,300 66,37% 726,726 54,477 74,99% 62, | Circuit Courts | | 729,342 | 458,062 | 62.80% | 719,342 | 594,564 | 82.65% | 146,503 | | | |
| Southing 726,726 482,300 66.37% 726,726 544,777 74.96% 62,477 74.96% 64,677 74.96% 62,477 74.96% 74.9 | Court Commissioner | | 244,612 | 172,962 | 70.71% | 234,480 | 167,372 | 71.38% | 4,542 | | | |
| unty Clerk / Elections | Register in Probate | | 183,286 | 133,782 | 72.99% | 183,286 | 157,079 | 85.70% | 23,296 | | | |
| resomel search s | Accounting | | 726,726 | 482,300 | 66.37% | 726,726 | 544,777 | 74.96% | 62,477 | | | |
| Passurer 596,614 418,874 70.21% 596,614 494,182 82.83% 75,308 gister of Deeds 236,531 175,735 74.30% 236,531 276,567 116,93% 100,832 (16.60% (18.685)) proration Counsel 928,690 708,403 76.28% 773,890 585,000 75,61% 31,597 reveyor 79,141 47,160 59.59% 79,141 59,356 75.00% 12,196 (Iding Services 8,960,896 1,802,996 20,12% 2,551,649 2,189,529 85,81% 6,795,810 eriff 15,200,150 10,808,770 71,11% 15,050,557 11,098,665 73,74% 499,488 reference of the control | County Clerk / Elections | | 434,962 | 318,679 | 73.27% | 421,287 | 372,525 | 88.43% | 67,521 | | | |
| gister of Deeds 236,531 175,735 74,30% 236,531 276,567 116,93% 100,832 dtrict Attorney / Victim Witness 763,209 511,752 67.05% 763,209 493,067 64.60% (18,685) reporation Counsel 928,690 708,403 76,28% 773,690 585,000 75,61% 31,597 rever 79,141 47,160 59,59% 79,141 59,356 75.00% 12,196 lidling Services 8,960,896 1,802,966 20,12% 2,551,649 2,189,529 85,81% 6,795,810 eriff 15,200,150 10,808,770 71.11% 15,050,557 11,098,665 73,74% 439,488 roner 190,202 115,665 60,81% 190,202 152,402 80,13% 36,737 eright eright 314,474 205,418 65,32% 294,474 144,424 49,04% (40,994) eright eright eright eright and services 3,995,665 2,367,742 59,26% 3,462,763 2,509,612 72,47% 674,772 stitce, Diversion, & Support 966,116 470,361 48,69% 910,727 593,084 65,12% 178,112 bitc Health 2,552,584 1,963,671 77,74% 2,427,314 2,006,823 82,68% 141,722 clicke, Diversion, & Support 10,054,404 713,880 67,70% 1,037,116 604,269 58,26% (92,323) letrans Service 406,563 276,611 64,04% 713,880 67,70% 1,037,116 604,269 58,26% (92,323) letrans Service 406,563 276,611 64,04% 713,880 67,70% 1,037,116 604,269 58,26% (92,323) letrans Service 406,563 276,611 68,04% 397,098 305,698 75,72% 33,553 42,000,698 | Personnel | | 911,153 | 378,417 | 41.53% | 812,640 | 615,573 | 75.75% | 335,668 | | | |
| Tited Attorney / Victim Witness 763,209 511,752 67.05% 763,209 493,067 64.60% (18.685) reporation Counsel 928,690 708,403 76.28% 773,690 585,000 75.61% 31,597 reporation Counsel 928,690 708,403 76.28% 773,690 585,000 75.61% 31,597 reporation Counsel 79,141 47,160 59.59% 79,141 59,356 75.00% 12,196 liding Services 8,860,896 1,802,966 20.12% 2,551,649 2,189,529 85.81% 6,795,810 eriff 15,200,150 10,808,770 71.11% 15,055,557 11,098,665 73,74% 439,488 roner 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 regency Management 910,202 115,665 60.81% 190,202 152,402 80.13% 36,737 regency Management 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 nagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72,47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 bit-health 2,525,884 1,963,671 77,74% 2,427,314 2,006,823 82.68% 141,722 county of the county of t | Treasurer | | 596,614 | 418,874 | 70.21% | 596,614 | 494,182 | 82.83% | 75,308 | | | |
| reporation Counsel 928,690 708,403 76.28% 773,690 585,000 75.61% 31,597 reveyor 79,141 47,160 59.59% 79,141 59,356 75.00% 12,196 liding Services 8,896,896 1,802,966 20.12% 2,551,649 2,189,529 85.81% 6,795,810 erriff 15,200,150 10,808,770 71.11% 15,050,557 11,098,665 73,74% 439,488 roner 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 leargency Management 314,474 205,418 65.32% 294,474 144,424 49.04% (40,994) ministrative Coordinator 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 nagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72,47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 stice, Diversion, & Support 13,460 283,793 68.64% 386,342 194,697 50.39% (61,978) lid Support 1,084,644 713,880 67.70% 1,037,116 604,269 58.26% (92,323) learns Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 vietness of Environment 45,528 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Register of Deeds | | 236,531 | 175,735 | 74.30% | 236,531 | 276,567 | 116.93% | 100,832 | | | |
| reyor 79,141 47,160 59.59% 79,141 59,356 75.00% 12,196 lding Services 8,960,896 1,802,966 20.12% 2,551,649 2,189,529 85.81% 6,795,810 eriff 15,200,150 10,808,770 71.11% 15,050,557 11,098,665 73.74% 439,488 eriff 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 eriff 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 eriff 190,202 152,402 80.13% 3 | District Attorney / Victim Witness | | | | | | | | | | | |
| liding Services 8,960,896 1,802,966 20.12% 2,551,649 2,189,529 85.81% 6,795,810 eriff 15,200,150 10,808,770 71.11% 15,050,557 11,098,665 73.74% 439,488 rorner rorner 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 ergency Management 314,474 205,418 65.32% 294,474 144,424 49,04% (40,994) ergency Management 816,095 445,841 54,63% 631,544 431,456 68.32% 170,166 anagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 stitle, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 25,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 CC 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) ergenchal Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 lid Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) ergens Service 4,665,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 Energy Service 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Corporation Counsel | | | | | | | | | | | |
| reriff 15,200,150 10,808,770 71.11% 15,050,557 11,098,665 73.74% 439,488 roner 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 regregately Management 314,474 205,418 65.32% 294,474 144,424 49.04% (40,994) regregately Management 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 ragement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82,68% 141,722 c C 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) regregately Management Health 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) regregately Management Health 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 regregately Management Mana | Surveyor | | | | | | | | | | | |
| roner 190,202 115,665 60.81% 190,202 152,402 80.13% 36,737 regreency Management 314,474 205,418 65.32% 294,474 144,424 49,04% (40,994) regreency Management Ministrative Coordinator 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 regreency Management Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82,68% 141,722 conditions and the second of the second | Building Services | | | | | | | | | | | |
| regency Management 314,474 205,418 65.32% 294,474 144,424 49.04% (40,994) ministrative Coordinator 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 nagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 C 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 lid Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 406,563 276,611 68.04% 397,098 300,698 75,72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Sheriff | | | | | | | | | | | |
| ministrative Coordinator 816,095 445,841 54.63% 631,544 431,456 68.32% 170,166 nagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 sticle, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 C 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 lid Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Coroner | | | | | | | | | | | |
| nagement Information Systems 3,995,665 2,367,742 59.26% 3,462,763 2,509,612 72.47% 674,772 stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 C 413,460 283,793 68.64% 366,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 idd Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 GENERAL FUND TOTAL | Emergency Management | | | | | | | | | | | |
| stice, Diversion, & Support 966,116 470,361 48.69% 910,727 593,084 65.12% 178,112 blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 clic Health 2,525,884 1,963,671 77.74% 386,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 blid Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) blerans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 blad Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 blad Resources & Environment 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Administrative Coordinator | | | | | | | | | | | |
| blic Health 2,525,884 1,963,671 77.74% 2,427,314 2,006,823 82.68% 141,722 C 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 ild Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95.567 GENERAL FUND TOTAL | Management Information Systems | | | | | | | | | | | |
| C 413,460 283,793 68.64% 386,342 194,697 50.39% (61,978) vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 ild Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | | | | | | | | | | | | |
| vironmental Health 1,086,715 447,635 41.19% 669,013 504,861 75.46% 474,928 did Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) derans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 Vextension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Public Health | | | | | | | | | | | |
| ild Support 1,054,404 713,880 67.70% 1,037,116 604,269 58.26% (92,323) terans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 and Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | WIC | | | | | | | | | | | |
| terans Service 406,563 276,611 68.04% 397,098 300,698 75.72% 33,553 nd Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Environmental Health | | | | | | | | | | | |
| nd Resources & Environment 4,563,839 2,015,193 44.16% 2,523,210 2,053,600 81.39% 2,079,036 V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | Child Support | | | | | | | | | | | |
| V Extension 457,236 264,667 57.88% 432,316 335,314 77.56% 95,567 GENERAL FUND TOTAL | | | | | | | | | | | | |
| | | | | | | | | | | CEN | IEBAI ELINID I | TOTAL |
| TAL 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 44,187,0 | OW EVELISION | | 401,230 | 204,007 | 31.00% | 432,310 | აას,ა 14 | 11.50% | 90,007 | GEN | ILIVAL FUND I | UIAL |
| | 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 | -154,33 | 1 44,187,076 |

| SAUK COUNTY FINANCIAL REPORT (Unaudited) |) | | | | | | | | | | |
|--|---------|--------------------|--------------|---------|------------------|--------------|----------|----------------|-------------------|-------------|--------------------|
| September 30, 2020 | 75 000/ | 2020 Expense | | | 2020 Revenue | | | Department Net | | UNTY FUND B | ALANCES |
| Percent of Year Complete 7 | 75.00% | Budget | | 0/ 6 | Budget Excluding | | 0/ 6 | Favorable / | PRELIMINARY | 0000 N | |
| B | | Excluding Addition | Year-to-Date | % of | Carryforwards, | Year-to-Date | % of | (Unfavorable) | December 31, 2019 | 2020 Net | 0 1 1 00 0000 |
| Department / Account Title | | to Fund Balance | Expenses | Budget | or Fund Bal Use | Revenues | Budget | to Budget | as of 6-1-20 | 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 | |
| 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 | |
| Workers Compensation | | 415,500 | 319,082 | 76.79% | 383,539 | 217,328 | 56.66% | (69,794) | 537,604 | -101,755 | |
| 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 December 31, 2019 as of 6-1-20 | 2020 Net Income/Adj | September 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 - 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 | | | | | | |