



Accounting Department

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To: Sauk County Board of Supervisors
Date: May 04, 2021
About: March, 2021 1st Quarter Financial Report – 25.00% of Year

Revenues

Overall, 14.24% of annual revenues have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	26,847,663	1,770,625	(25,077,038)	6.60%
User Fees	9,820,051	1,613,789	(8,206,262)	16.43%
Sales Tax	9,157,074	1,487,863	(7,669,211)	16.25%
Intergovernmental Charges	8,467,478	2,691,298	(5,776,180)	31.78%
Licenses & Permits	898,120	93,678	(804,442)	10.43%
Interest	682,341	68,038	(614,303)	9.97%
Other Taxes	668,195	190,397	(477,798)	28.49%
Rent	619,500	194,874	(424,626)	31.46%
Fines, Forfeitures & Penalties	490,100	73,280	(416,820)	14.95%
Miscellaneous	283,304	59,019	(224,285)	20.83%
Donations	101,200	18,445	(82,755)	18.23%
Total	58,035,026	8,261,307	(49,773,719)	14.24%

- Many of Sauk County's grants and aids, the largest revenue source after property tax levy, are paid on a reimbursement basis. The County incurs the expenses, submits the paperwork to primarily the State, and reimbursement comes later. For this reason, many grant dollars received in January and February are for prior year services, and are allocated back to 2020. Grants and aids are the highest revenue source for the County other than property taxes, so having many receipts allocated back to 2020 makes the first quarter revenues look alarmingly low.
- User fees seem to be generally on track for the first quarter of 2021; 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 lagging.
- Licenses and permits largely relate to retail food licenses issued by Environmental Health. Budgeted at \$513,000, these dollars are generally received in May through June, and may be reduced as businesses evaluate their viability in 2021.
- Interest earned on invested funds is proving much lower than budgeted due to very low interest rates.
- Fines, forfeitures and penalties are typically highest in the summer months.
- Donations are lower than budgeted due to congregate mealsites being closed. Losses are moderated by successful restaurant model meal provision.

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of the County. By August 15, Sauk County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of April 30, 2021 follow. This means uncollected delinquent taxes due to Sauk County equal \$31,241,339, which is \$1,320,093 less than a year ago at this time. Of this total, about 24.13% (about \$7,538,000) was originally levied to fund County operations. The remaining 75.87% was originally levied by schools and other local governments. The second installment of the 2020 levy, collected 2021, is not due until July 31, 2021.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of April 30, 2021	Percent of County-Wide Levy Collected
2020	2021	\$4.33	32,260,337	132,270,206	29,968,750	77.34%
2019	2020	\$4.44	31,730,876	132,112,600	633,464	99.52%
2018	2019	\$4.53	31,162,356	128,506,425	361,852	99.72%
2017	2018	\$4.68	30,969,018	124,864,925	186,577	99.85%
2016	2017	\$4.72	30,351,664	122,691,581	16,046	99.99%
2015	2016	\$4.76	30,183,042	123,046,787	11,680	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	10,252	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	18,446	99.99%
2012	2013	\$4.66	28,531,297	122,259,549	10,456	99.99%
2011	2012	\$4.54	28,531,297	121,315,933	9,401	99.99%
2010	2011	\$4.42	28,531,297	122,553,732	7,246	99.99%
2009	2010	\$4.34	28,659,120	115,574,314	7,169	99.99%
Uncollected Taxes as of April 30, 2021					31,241,339	
One Year Ago - Uncollected Taxes as of April 30, 2020					32,561,432	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during January, vendors report and remit the sales tax to the State at the end of February, the State processes the information throughout March, and the County receives its payment at the end of March or possibly even the first part of April. Therefore, the County's financial reports as of the end of March only contain sales made through February. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County decreased its sales tax budget for 2020 to \$9,157,074 based on projections provided by Forward Analytics, a research arm of the Wisconsin Counties Association.

Adjusting the budget for historical seasonal receipts, 2021 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2016	2017	2018	2019	2020	2021	Average 2016-2020 Cumulative % of Year	Actual 2021 Cumulative % of Budget
March	January	525,300	601,459	583,943	572,392	595,656	613,343	6.30%	6.70%
April	February	640,271	576,910	454,734	554,971	679,216	874,520	12.67%	16.25%
May	March	614,214	708,391	849,721	806,945	544,024		20.38%	
June	April	780,605	792,838	732,946	671,737	517,762		28.03%	
July	May	752,233	705,028	690,120	800,087	787,082		36.21%	
August	June	882,537	930,001	1,151,529	1,172,155	891,529		47.22%	
September	July	1,011,134	1,092,529	1,025,166	881,359	931,365		58.04%	
October	August	865,618	907,831	900,579	1,088,730	1,054,110		68.59%	
November	September	736,733	840,633	950,737	889,289	684,237		77.57%	
December	October	739,248	689,892	588,679	584,826	783,685		84.98%	
January	November	502,925	545,827	691,162	752,038	686,268		91.94%	
February	December	713,871	781,584	764,150	686,142	735,956		100.00%	
Sales Tax Collected		8,766,705	9,174,940	9,385,484	9,462,690	8,892,910	1,489,884		
Sales Tax Budgeted		7,470,179	8,020,000	8,775,658	8,775,658	9,889,000	9,157,074		
Collected in Excess of (Below) Budget		1,294,508	1,152,923	607,809	685,014	(998,111)	(7,669,211)		

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, 17.41% of annual expenditures have been recognized through March. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	38,130,473	7,692,658	30,437,815	20.17%
Supplies & Services	36,832,529	7,276,309	29,556,220	19.76%
Labor Benefits	14,908,495	3,067,953	11,840,542	20.58%
Capital Outlay	11,025,225	584,308	10,440,917	5.30%
Total	62,766,249	10,928,570	51,837,679	17.41%

Current Sauk County 2021 Financial Position

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	2018 Total for Year	2019 Total for Year	2020 Total for Year	2021 Annual Budget	Actual through March 2021	Avg 2017-2020	2021 % of Budget
Interest Collected on Delinquent Taxes	462,721	632,981	518,496	350,000	133,091	22%	38%
Interest Earned on Investments	938,859	942,411	495,248	250,000	50,170	30%	20%
Real Estate Transfer Tax	253,047	250,602	297,037	250,000	51,212	18%	20%
Register of Deeds Filing Fees	287,000	300,102	346,040	285,000	76,904	21%	27%
LRE Land Use Permits	105,207	91,632	114,090	90,000	20,705	13%	23%
LRE Sanitary Permits	81,400	72,305	95,925	62,000	17,035	7%	27%

Cash balances: Cash balances remain strong and are invested with preservation of principal as the primary objective. The Treasurer is managing the liquidity of maturing investments in anticipation of lower collections due to COVID-19. Cash balances are normally lowest in December/January before property tax collections come in and highest in June/July with tax payment due July 31.

General Investments as of:	December 31, 2018	December 31, 2019	December 31, 2020	March 31, 2021
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 1,996,088.06	\$ 954,669.78
Local Government Investment Pool	19,794,786.30	20,649,845.61	26,363,095.98	43,775,645.74
Certificates of Deposit	31,318,156.13	31,959,111.75	27,420,308.31	27,459,871.26
Money Markets	3,329.81	3,417.70	5,067.50	12,502.78
Total General Investments	\$ 53,447,526.15	\$ 54,964,673.17	\$ 55,784,559.85	\$ 72,202,689.56
Weighted Average Interest Rate	2.15%	1.78%	0.31%	0.19%

Contingency fund: At this point, the Finance Committee has officially heard from no departments that expect a possible budget overage in 2021.

The 2021 contingency fund is originally \$430,000, all of which is funded by general fund balance.

Contingency Fund 2021 Appropriation		\$430,000
None to date	-\$0	
Total Possible Uses		-\$0
Remaining 2021 Contingency Fund Balance		\$430,000

In Conclusion

In your role as oversight committee members, remain mindful of current and future indications that funding is changing, particularly from the State and Federal governments. Department managers provide you with monthly updates of budget position and statistics that can be leading indicators of changes to the status quo. Program review should *never* be complete to make sure Sauk County is providing those services most vital to those most in need. Changes to business as usual are often extremely difficult and take considerable time to implement.

I encourage you to contact me with questions as they come to mind.

Sauk County Financial Report
as of March 31, 2021

Percent of Year Complete

25.00%	General Government				Justice & Public Safety				Public Works				Health & Human Services			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues																
Property Taxes	(\$1,666,054)	(\$416,513)	(\$1,249,541)	25.00%	\$15,580,767	\$3,895,192	(\$11,685,575)	25.00%	\$4,651,181	\$1,162,795	(\$3,488,386)	25.00%	\$11,743,443	\$2,935,861	(\$8,807,582)	25.00%
Other Taxes	668,195	190,397	(477,798)	28.49%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,157,074	1,487,863	(7,669,211)	16.25% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,539,423	234,392	(1,305,031)	15.23%	722,427	249,528	(472,899)	34.54%	2,319,277	437,025	(1,882,252)	18.84%	20,998,552	713,888	(20,284,664)	3.40% B
Licenses & Permits	10,500	1,465	(9,035)	13.95%	34,080	10,500	(23,580)	30.81%	0	0	0	--	594,740	27,184	(567,556)	4.57% C
Fines, Forfeitures & Penalties	3,500	328	(3,172)	9.37%	409,000	62,638	(346,362)	15.31%	0	0	0	--	72,100	8,813	(63,287)	12.22%
User Fees	559,900	147,620	(412,280)	26.37%	928,235	117,330	(810,905)	12.64%	50,000	18,996	(31,004)	37.99%	8,071,759	1,278,664	(6,793,095)	15.84%
Intergovernmental Charges	2,515,789	679,884	(1,835,905)	27.02%	1,462,066	254,093	(1,207,973)	17.38%	4,263,670	1,663,766	(2,599,904)	39.02%	204,072	45,579	(158,493)	22.33%
Donations	0	0	0	--	1,500	0	(1,500)	0.00%	0	0	0	--	99,200	18,445	(80,755)	18.59%
Interest	294,261	61,131	(233,130)	20.77%	80	0	(80)	0.00%	225,000	5,084	(219,916)	2.26% A	155,000	1,356	(153,644)	0.87% A
Rent	619,500	194,874	(424,626)	31.46%	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	81,154	26,066	(55,088)	32.12%	177,900	14,034	(163,866)	7.89%	0	0	0	--	4,250	874	(3,376)	20.56%
Transfers from Other Funds	355,000	2,190	(352,810)	0.62%	0	0	0	--	0	0	0	--	1,062,548	265,637	(796,911)	25.00%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,138,242	2,609,698	(11,528,544)	18.46%	19,316,055	4,603,315	(14,712,740)	23.83%	11,509,128	3,287,666	(8,221,462)	28.57%	43,005,664	5,296,300	(37,709,364)	12.32%
Expenses / Expenditures																
Wages & Salaries	4,048,616	780,229	3,268,387	19.27%	11,128,700	2,344,435	8,784,265	21.07%	3,770,383	818,861	2,951,522	21.72%	17,765,582	3,475,699	14,289,883	19.56%
Labor Benefits	1,470,650	280,688	1,189,962	19.09%	4,502,997	1,022,956	3,480,041	22.72%	1,486,832	225,750	1,261,082	15.18%	6,978,361	1,446,351	5,532,010	20.73%
Supplies & Services	4,609,607	1,106,904	3,502,703	24.01%	3,833,645	654,447	3,179,198	17.07%	6,378,880	1,140,627	5,238,254	17.88%	18,256,216	2,995,815	15,260,401	16.41%
Debt Service - Principal	0	0	0	--	0	0	0	--	0	0	0	--	890,000	N/A	890,000	N/A
Debt Service - Interest	0	0	0	--	0	0	0	--	0	0	0	--	172,548	45,634	126,914	26.45%
Capital Outlay	6,324,960	124,240	6,200,720	1.96%	656,665	66,148	590,517	10.07%	2,626,000	335,237	2,290,763	12.77%	564,600	57,469	507,131	10.18%
Transfers to Other Funds / Debt Issuance Costs	2,429,947	607,487	1,822,460	25.00%	100,000	25,000	75,000	25.00%	200,000	842	199,158	0.42%	155,000	1,348	153,652	0.87%
Total Expenditures	18,883,780	2,899,548	15,984,232	15.35%	20,222,007	4,112,986	16,109,021	20.34%	14,462,095	2,521,317	11,940,778	17.43%	44,782,307	8,022,315	36,759,992	17.91%
Functional Expenditures as % of Total Expenditures	17.70%	15.02%			18.95%	21.31%			13.55%	13.06%			41.97%	41.56%		
Net Increase/(Decrease) in Fund Balances	(\$4,745,538)	(\$289,850)	\$4,455,688		(\$905,952)	\$490,328	\$1,396,280		(\$2,952,967)	\$766,349	\$3,719,316		(\$1,776,643)	(\$2,726,015)	(\$949,372)	

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

* Sales tax receipts lag the month of sale on this report by one month. This report is through February, 2021 sales (12.67% as seasonally adjusted).

A Interest allocated to other accounting funds lags budget due to low interest rates.

B Significant Human Services grant cash received in early 2021 relates to 2020.

C Retail food licenses of \$513,140 largely received May through July.

Sauk County Financial Report
as of March 31, 2021

Percent of Year Complete

25.00%

Revenues

	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Property Taxes	\$1,951,000	\$487,750	(\$1,463,250)	25.00%
Other Taxes	0	0	0	--
Sales Tax	0	0	0	--
Grants & Aids	1,267,984	135,792	(1,132,192)	10.71%
Licenses & Permits	258,800	54,530	(204,271)	21.07%
Fines, Forfeitures & Penalties	5,500	1,500	(4,000)	27.27%
User Fees	210,157	51,179	(158,978)	24.35%
Intergovernmental Charges	21,881	47,975	26,094	219.26% D
Donations	500	0	(500)	0.00%
Interest	0	4	4	--
Rent	0	0	0	--
Miscellaneous	20,000	18,045	(1,955)	90.23%
Transfers from Other Funds	0	0	0	--
Bond / Note Proceeds	0	0	0	--

Total Revenues 3,735,822 796,775 (2,939,047) 21.33%

Expenses / Expenditures

Wages & Salaries	1,417,192	273,434	1,143,758	19.29%
Labor Benefits	469,655	92,207	377,448	19.63%
Supplies & Services	3,754,181	1,378,517	2,375,664	36.72%
Debt Service - Principal	0	0	0	--
Debt Service - Interest	0	0	0	--
Capital Outlay	853,000	1,214	851,786	0.14%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--

Total Expenditures 6,494,028 1,745,372 4,748,656 26.88%
Functional Expenditures as % of Total Expenditures 6.09% 9.04%

Net Increase/(Decrease) in Fund Balances

(\$2,758,206)	(\$948,596)	\$1,809,610
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Debt Service

Budget	Actual	Favorable / (Unfavorable)	% of Budget
		\$0	--
		0	--
		0	--
		0	--
		0	--
		0	--
		0	--
		0	--
8,000	463	(7,537)	5.78%
		0	--
		0	--
1,467,399	366,850	(1,100,549)	25.00%
		0	--

1,475,399 367,312 (1,108,087) 24.90%

		0	--
		0	--
		0	--
1,825,000	0	1,825,000	0.00%
37,000	0	37,000	0.00%
		0	--
		0	--

1,862,000 0 1,862,000 0.00%

1.74% 0.00%

(\$386,601)	\$367,312	\$753,913
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Totals

Budget	Actual	Favorable / (Unfavorable)	% of Budget
\$32,260,337	\$8,065,084	(\$24,195,253)	25.00%
668,195	190,397	(477,798)	28.49%
9,157,074	1,487,863	(7,669,211)	16.25%
26,847,663	1,770,625	(25,077,038)	6.60%
898,120	93,678	(804,442)	10.43%
490,100	73,280	(416,820)	14.95%
9,820,051	1,613,789	(8,206,262)	16.43%
8,467,478	2,691,298	(5,776,180)	31.78%
101,200	18,445	(82,755)	18.23%
682,341	68,038	(614,303)	9.97%
619,500	194,874	(424,626)	31.46%
283,304	59,019	(224,285)	20.83%
2,884,947	634,676	(2,250,271)	22.00%
0	0	0	--

93,180,310 16,961,067 (76,219,243) 18.20%

38,130,473	7,692,658	30,437,815	20.17%
14,908,495	3,067,953	11,840,542	20.58%
36,832,529	7,276,309	29,556,220	19.76%
1,825,000	0	1,825,000	0.00%
209,548	45,634	163,914	21.78%
11,025,225	584,308	10,440,917	5.30%
2,884,947	634,676	2,250,271	22.00%

106,706,217 19,301,538 87,404,679 18.09%

100.00% 100.00%

(\$13,525,907)	(\$2,340,471)	\$11,185,436
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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

D Multi-discharge variance payments for the year received in March, and with higher participation than budgeted.

SAUK COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2021

Percent of Year Complete 25.00%

Department / Account Title	2021 Expense Budget			2021 Revenue			Department Net Favorable / (Unfavorable) to Budget	SAUK COUNTY FUND BALANCES		
	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget		12/31/2020 PRELIMINARY as of May 5, 2021	2021 Net Income/Adj	March 31, 2021
General Fund Property Tax	0	0	--	-7,633,562	-1,908,390	25.00%	5,725,172			
Miscellaneous Sales Tax	0	0	--	130	30	23.08%	(100)			
County Sales Tax	0	0	--	9,157,074	1,487,863	16.25%	(7,669,211)			
Shared Revenue	0	0	--	771,223	0	0.00%	(771,223)			
Computer Aid	0	0	--	95,744	0	0.00%	(95,744)			
Personal Property Aid	0	0	--	165,062	0	0.00%	(165,062)			
Indirect Cost Reimbursement	0	0	--	205,055	53,150	25.92%	(151,905)			
Arts & Humanities Grants	0	0	--	7,750	7,750	100.00%	0			
Sale of County-Owned Property	0	0	--	8,000	3,118	38.97%	(4,882)			
Miscellaneous Revenues	0	0	--	1,000	454	45.40%	(546)			
Transfer from Human Services	0	0	--	90,000	1,188	1.32%	(88,812)			
Transfer from Health Care Center	0	0	--	65,000	160	0.25%	(64,840)			
Transfer from Highway	0	0	--	200,000	842	0.42%	(199,158)			
Miscellaneous Expenses	500	6,383	1276.68%	0	0	--	(5,883)			
Charitable/Penal Fines, Misc	660	660	99.97%	0	0	--	0			
Outside Agencies	186,900	133,105	71.22%	0	0	--	53,795			
Contingency Fund Remaining	310,000	0	0.00%	0	0	--	310,000			
Contingency Fund Used	120,000	0	0.00%	0	0	--	120,000			
Tri-County Airport	49,412	0	0.00%	0	0	--	49,412			
Wisconsin River Rail Transit	30,000	30,000	100.00%	0	0	--	0			
Sauk County Libraries	1,214,062	1,214,896	100.07%	0	0	--	(834)			
Arts & Humanities	60,995	936	1.54%	0	0	--	60,059			
UW-Baraboo / Sauk County	60,000	60,000	100.00%	0	0	--	0			
Transfer to Debt Service Fund	1,367,399	341,850	25.00%	0	0	--	1,025,549			
Transfer to Health Care Center (for debt service)	1,062,548	265,637	25.00%	0	0	--	796,911			
TOTAL GENERAL FUND NON-DEPARTMENTAL	4,462,476	2,053,467	46.02%	3,132,476	-353,836	-11.30%	(1,077,303)			
County Board	213,948	50,916	23.80%	213,948	53,487	25.00%	2,571			
Clerk of Courts	1,325,196	261,210	19.71%	1,325,196	209,483	15.81%	(51,727)			
Circuit Courts	738,204	142,666	19.33%	738,204	239,554	32.45%	96,888			
Court Commissioner	289,242	52,766	18.24%	240,496	57,197	23.78%	53,177			
Register in Probate	197,833	45,469	22.98%	197,833	51,118	25.84%	5,649			
Accounting	758,085	191,670	25.28%	758,085	189,173	24.95%	(2,497)			
County Clerk / Elections	422,813	108,363	25.63%	422,813	164,215	38.84%	55,851			
Personnel	608,715	99,118	16.28%	583,965	145,181	24.86%	70,812			
Treasurer	589,697	134,208	22.76%	589,697	240,795	40.83%	106,587			
Register of Deeds	256,374	56,259	21.94%	256,374	64,771	25.26%	8,512			
District Attorney / Victim Witness	766,891	133,586	17.42%	766,891	175,504	22.89%	41,918			
Corporation Counsel	745,401	150,972	20.25%	745,401	176,945	23.74%	25,972			
Surveyor	81,047	13,611	16.79%	81,047	20,262	25.00%	6,650			
Building Services	8,407,853	408,571	4.86%	2,403,890	638,925	26.58%	6,234,317			
Sheriff	15,463,471	3,354,736	21.69%	15,463,471	3,694,192	23.89%	339,456			
Coroner	192,745	28,773	14.93%	192,745	50,186	26.04%	21,413			
Emergency Management	292,139	46,133	15.79%	284,639	111,679	39.24%	73,047			
Administrator	519,681	78,277	15.06%	399,681	105,529	26.40%	147,251			
Management Information Systems	2,897,850	619,205	21.37%	2,897,850	811,225	27.99%	192,020			
Justice, Diversion, & Support	649,013	108,856	16.77%	649,013	174,484	26.88%	65,628			
Public Health	2,692,154	701,446	26.06%	2,657,154	509,435	19.17%	(157,010)			
WIC	411,180	76,949	18.71%	411,180	3,266	0.79%	(73,683)			
Environmental Health	720,045	120,569	16.74%	700,267	43,991	6.28%	(56,800)			
Child Support	1,034,777	199,773	19.31%	1,034,777	25,462	2.46%	(174,311)			
Veterans Service	479,153	78,170	16.31%	425,653	103,538	24.32%	78,869			
Land Resources & Environment	3,755,270	398,150	10.60%	2,607,663	677,467	25.98%	1,426,924			
UW Extension	413,159	43,046	10.42%	413,159	101,304	24.52%	58,258			
TOTAL GENERAL FUND	49,384,412	9,756,936	19.76%	40,593,568	8,484,532	20.90%	7,518,439	46,230,863	-1,272,405	44,958,458
								GENERAL FUND TOTAL		

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES			
March 31, 2021								12/31/2020			
Percent of Year Complete				25.00%							
Department / Account Title	2021 Expense Budget Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	2021 Revenue Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Department Net Favorable / (Unfavorable) to Budget	PRELIMINARY as of May 5, 2021	2021 Net Income/Adj	March 31, 2021	
Aging & Disability Resource Center	2,642,202	535,770	20.28%	2,547,202	456,867	17.94%	16,097	1,043,571	-78,903	964,668	
Human Services	24,566,810	4,370,327	17.79%	24,566,810	2,282,443	9.29%	(2,087,884)	2,800,897	-2,087,884	713,012	
Jail Fund	100,000	25,000	25.00%	100,000	14,402	14.40%	(10,598)	0	-10,598	-10,598	
Land Records Modernization	509,556	124,056	24.35%	458,505	101,684	22.18%	28,679	350,461	-22,372	328,089	
Landfill Remediation	106,955	10,318	9.65%	25,000	4,242	16.97%	75,878	4,842,430	-6,077	4,836,353	
Drug Seizures	11,100	0	0.00%	6,580	0	0.00%	4,520	61,893	0	61,893	
Community Development Block Grant	695,000	173	0.02%	695,000	0	0.00%	(173)	-2,106	-173	-2,278	
CDBG Housing Rehabilitation	20,000	305	1.53%	20,000	18,004	90.02%	17,699	24,784	17,699	42,483	
TOTAL SPECIAL REVENUE FUNDS	28,651,623	5,065,949	17.68%	28,419,097	2,877,643	10.13%	(1,955,781)	9,121,930	-2,188,307	6,933,623	
DEBT SERVICE FUND	1,862,000	0	0.00%	1,475,399	367,312	24.90%	753,913	376,266	367,312	743,578	
HEALTH CARE CENTER FUND	12,022,221	1,831,644	15.24%	10,638,621	1,861,897	17.50%	1,413,853	7,862,135	30,253	7,892,388	
Highway	14,275,728	2,480,999	17.38%	11,484,128	3,283,424	28.59%	3,594,026	14,924,305	802,426	15,726,731	
Insurance	66,000	7,938	12.03%	123,070	647	0.53%	(64,362)	450,013	-7,292	442,722	
Workers Compensation	422,427	157,297	37.24%	422,427	76,213	18.04%	(81,085)	530,307	-81,085	449,222	
TOTAL INTERNAL SERVICE FUNDS	14,764,155	2,646,234	17.92%	12,029,625	3,360,284	27.93%	3,448,579	15,904,626	714,049	16,618,675	
Dog License	21,806	774	3.55%	24,000	9,400	39.17%	6,432	-481	8,626	8,145	
TOTAL TRUST & AGENCY FUNDS	21,806	774	3.55%	24,000	9,400	39.17%	6,432	-481	8,626	8,145	
TOTAL COUNTY	106,706,217	19,301,538	18.09%	93,180,310	16,961,067	18.20%	11,185,436	79,495,338	-2,340,471	77,154,867	

GENERAL FUND BALANCE DETAIL	12/31/2020 PRELIMINARY as of May 5, 2021	2021 Net Income/Adj	March 31, 2021
Nonspendable - Inventories	18,318	0	18,318
Nonspendable - Prepaid Items	49,442	0	49,442
Nonspendable - Long-Term Receivable (Delinquent Taxes)	1,271,291	0	1,271,291
Nonspendable - Interfund Receivable (Tri-County Airport)	123,806	0	123,806
Assigned - Contracts in Progress (Encumbrances)	397,989	0	397,989
Assigned - Carryforward Funds	3,545,973	0	3,545,973
Assigned - Subsequent Yr Budgeted Fund Bal Use	8,635,844	0	8,635,844
*Unassigned - Working Capital	19,485,555	443,924	19,929,479
*Unassigned	12,702,645	-1,716,329	10,986,317
TOTAL GENERAL FUND BALANCE	46,230,863	-1,272,405	44,958,458
 * County Reserves (working capital and unassigned)	 32,188,200	 -1,272,405	 30,915,796

CURRENT DEBT PRINCIPAL BALANCE	
2016 Law Enforce Refunding Bonds (final pmt 2021)	1,825,000
2017 HCC Refunding Bonds (2027)	5,005,000
2019 HCC Refunding Bonds (2023)	1,870,000
Principal Payments are Due October 1	8,700,000