

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.

Sauk County Board of Supervisor March, 2021 1st Quarter Financial Report – 25.00% of Year May 04, 2021 Page 2 of 4

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.

	Collection	County	County	County-	Uncollected Taxes as of	Percent of County-Wide
Levy Year	Year	Tax Rate	Levy	Wide Levy	April 30, 2021	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%
		Uncollecte	ed Taxes as of	April 30, 2021	31,241,339	
	One Year Ag	go - Uncollecte	ed 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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	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 Ta	x Collected	8,766,705	9,174,940	9,385,484	9,462,690	8,892,910	1,489,884		
Sales Ta	x Budgeted	7,470,179	8,020,000	8,775,658	8,775,658	9,889,000	9,157,074		
	in Excess of) Budget	1,294,508	1,152,923	607,809	685,014	(998,111)	(7,669,211)		

Sauk County Board of Supervisor March, 2021 1st Quarter Financial Report – 25.00% of Year May 04, 2021 Page 3 of 4

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.

			Favorable /	% of
Expenditures	Budget	Actual	(Unfavorable)	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:	Dec	ember 31, 2018	Dece	ember 31, 2019	Dec	ember 31, 2020	Ma	rch 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.

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

Sauk County Board of Supervisor March, 2021 1st Quarter Financial Report – 25.00% of Year May 04, 2021 Page 4 of 4

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

Percent of Year Complete					ī				1				ſ			
25.00%		General Gov	vernment			Justice & Pub	olic 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) %	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	<u></u>	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 Functional Expenditures as % of	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%
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%	Conservation, De	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	\$1,951,000	\$487,750	(\$1,463,250)	25.00%			\$0		\$32,260,337	\$8,065,084	(\$24,195,253)	25.00%
Other Taxes	0	0	0				0		668,195	190,397	(477,798)	28.49%
Sales Tax	0	0	0				0		9,157,074	1,487,863	(7,669,211)	16.25%
Grants & Aids	1,267,984	135,792	(1,132,192)	10.71%			0		26,847,663	1,770,625	(25,077,038)	6.60%
Licenses & Permits	258,800	54,530	(204,271)	21.07%			0		898,120	93,678	(804,442)	10.43%
Fines, Forfeitures & Penalties	5,500	1,500	(4,000)	27.27%			0		490,100	73,280	(416,820)	14.95%
User Fees	210,157	51,179	(158,978)	24.35%			0		9,820,051	1,613,789	(8,206,262)	16.43%
Intergovernmental Charges	21,881	47,975	26,094	219.26% D			0		8,467,478	2,691,298	(5,776,180)	31.78%
Donations	500	0	(500)	0.00%			0		101,200	18,445	(82,755)	18.23%
Interest	0	4	4		8,000	463	(7,537)	5.78%	682,341	68,038	(614,303)	9.97%
Rent	0	0	0				0		619,500	194,874	(424,626)	31.46%
Miscellaneous	20,000	18,045	(1,955)	90.23%			0		283,304	59,019	(224,285)	20.83%
Transfers from Other Funds	0	0	0		1,467,399	366,850	(1,100,549)	25.00%	2,884,947	634,676	(2,250,271)	22.00%
Bond / Note Proceeds	0	0	0				0		0	0	0	
T. 110	0.705.000	700 775	(0.000.047)	04.000/	4 475 000	007.040	(4.400.007)	04.000/	00.100.010	10.001.007	(70.040.040)	40.000/
Total Revenues	3,735,822	796,775	(2,939,047)	21.33%	1,475,399	367,312	(1,108,087)	24.90%	93,180,310	16,961,067	(76,219,243)	18.20%
Expenses / Expenditures												
Wages & Salaries	1,417,192	273,434	1,143,758	19.29%			0		38,130,473	7,692,658	30,437,815	20.17%
Labor Benefits	469,655	92,207	377,448	19.63%			0		14,908,495	3,067,953	11,840,542	20.58%
Supplies & Services	3,754,181	1,378,517	2,375,664	36.72%			0		36,832,529	7,276,309	29,556,220	19.76%
Debt Service - Principal	0	0	0		1,825,000	0	1,825,000	0.00%	1,825,000	0	1,825,000	0.00%
Debt Service - Interest	0	0	0		37,000	0	37,000	0.00%	209,548	45,634	163,914	21.78%
Capital Outlay	853,000	1,214	851,786	0.14%			0		11,025,225	584,308	10,440,917	5.30%
Transfers to Other Funds /												
Debt Issuance Costs	0	0	0				0		2,884,947	634,676	2,250,271	22.00%
Total Expenditures	6,494,028	1,745,372	4,748,656	26.88%	1,862,000	0	1,862,000	0.00%	106,706,217	19,301,538	87,404,679	18.09%
Functional Expenditures as % of	0,404,020	1,740,072	4,140,000	20.0070	1,002,000	Ü	1,002,000	0.0070	100,700,217	10,001,000	01,404,010	10.0070
Total Expenditures	6.09%	9.04%			1.74%	0.00%			100.00%	100.00%		
Total Experiultures	0.0376	J.U-1/0			1.7 70	0.0076			100.0076	100.0076		
Net Increase/(Decrease) in Fund												
Balances	(\$2,758,206)	(\$948,596)	\$1,809,610		(\$386,601)	\$367,312	\$753,913		(\$13,525,907)	(\$2,340,471)	\$11,185,436	
				'								

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)	

Part	March 31, 2021	1)	2021 Expense			2021 Revenue			Department Net	SAUK CC	UNTY FUND BA	ALANCES
parement f. Account Time promise in the Promise Balance in Promise Bal	Percent of Year Complete	25.00%	Budget	Year-to-Date	% of	Budget Excluding	Year-to-Date	% of	Favorable /	12/31/2020		
seellansous Séée fax 0 0 0 130 1,487,563 1,487,56	Department / Account Title			Expenses	Budget		Revenues	Budget	to Budget	of May 5, 2021	Income/Adj	March 31, 2021
water Seeme To.	General Fund Property Tax		0	0		-7,633,562	-1,908,390	25.00%	5,725,172			
auried Revenue 0 0 0 - 771 223 0 0 0.00% (771 223) mymode Alegary Mark 1 0 0 0 - 85,74 0 0 0.00% (89,744) mymode Alegary Mark 1 0 0 0 - 85,74 0 0 0.00% (89,744) mymode Alegary Mark 1 0 0 0 0 - 95,75 0 10,00% (99,744) mymode Alegary Mark 1 0 0 0 0 - 95,75 0 10,00% (90,744) mymode Alegary Mark 1 0 0 0 0 - 80,000 1,18 8 38,7% (8,852) mymode Alegary Mark 1 0 0 0 0 - 80,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 - 90,000 1,18 8 38,7% (8,852) mymode Mark 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	liscellaneous Sales Tax		0	0		130	30	23.08%	(100)			
imputer Aid 0 0 0 - 85,744 0 0.00% (85,744)	county Sales Tax		-	-								
resonal Property Aid 0 0 0 166,002 0 0.00% (165,002) interface Cost Reinburssement 0 0 0 205,055 53,10 23,007% (168,002) interface Cost Reinburssement 0 0 0 0 7,000 73,10 10,000 75,10 (168,002) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,82) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,82) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,82) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,82) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,82) analidar from Human Services 0 0 0 0 10,000 1,188 1,12% (168,83) analidar from Human Services 0 0 0 0 20,000 1,188 1,12% (168,83) analidar from Human Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	hared Revenue		0	0		771,223	0	0.00%	(771,223)			
filered Cord Rembursement	Computer Aid		0	0		95,744	0	0.00%	(95,744)			
La Humanilles Crants	ersonal Property Aid		0	0		165,062	0	0.00%				
is of County-Owned Property 0 0 0 - 8,000 3,18 8,87% (4,82) considerance Property 0 0 0 - 1,000 4,4 46,40% (64%) (64%) and for from Human Services 0 0 0 0 - 1,000 1,188 1,32% (68,91,0) and for from Human Services 0 0 0 0 - 200,000 1,188 1,32% (68,91,0) and for from Human Services 0 0 0 0 - 200,000 1,188 1,32% (68,91,0) and for from Human Services 0 0 0 0 - 200,000 1,188 1,32% (68,91,0) and for from Human Services 0 0 0 0 - 200,000 1,188 1,32% (198,159) and for from Human Services 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ndirect Cost Reimbursement		0	0					(151,905)			
seclamons Revenues 0 0 0 - 1,000 454 45,40% (546) analytic market from Human Services 0 0 0 - 80,000 160 020% (64,840) analete from Health Care Center 0 0 0 0 - 80,000 160 020% (64,840) analete from Health Care Center 0 0 0 0 - 80,000 160 020% (64,840) analete from Health Care Center 0 0 0 0 0 - 80,000 160 020% (64,840) analete from Health Care Center 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	rts & Humanities Grants		•	•					-			
amber from Human Services 0 0 0 - 90,000 1,188 13.2% (88,812) anisfer from Human Services Control 0 0 0 - 65,000 842 0.42% (199,188) anisfer from Human Services Control 10 0 0 - 65,000 842 0.42% (199,188) anisfer from Human Services Control Highway 0 0 0.88 117,688% 0 0 0 842 0.42% (199,188) anisfer from Human Services Control Highway 0 0 0 0 - (58,863) anisfer from Human Services Control Highway 0 0 0 0 0.98% 0 0 0 0 - 53,705 (199,188) anished Appendies 186,000 133,195 71,22% 0 0 0 0 - 53,705 (199,188) anished Appendies 186,000 133,195 71,22% 0 0 0 0 - 120,000 (199,188) anished Appendies 186,000 130,100 0 0 0.00% 0 0 - 120,000 (199,188) anished Appendies 186,000 130,100 0 0 0.00% 0 0 - 120,000 (199,188) anished Appendies 186,000 130,100 0 0 0 0 - 120,000 (199,188) anished Appendies 186,000 130,100 0 0 0 0 0 - 120,000 (199,188) anished Appendies 186,000 130,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ale of County-Owned Property		•	•								
ander from Health Care Center 0 0 0 65.000 100 0.25% (94,440) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (5,833) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (5,833) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (5,833) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (5,833) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (5,833) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (3,33,6) secolar-account promises 500 6,833 1276.08% 0 0 0 0 (3,33,6) secolar-account promises 500 6,937 10,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•			454					
ansfer form Highway 0 0 0 200,000 842 0.42% (199,158) socializations Exponess 50 6.383 1276.68% 0 0 0 0 5,30 8 socializations Exponess 18,000 133,100 171.22% 0 0 0 0 3,30 8 socializations Exponess 18,000 133,100 171.22% 0 0 0 0 3,30 8 socializations Exponess 18,000 133,100 171.22% 0 0 0 0 130,000 socializations Exponess 18,000 10,00% 0 0 0 130,000 socializations Exponess 18,000 10,00% 0 0 0 0 140,000 socializations Exponess 18,000 10,00% 0 0 0 0 140,000 socializations Exponess 18,000 10,00% 0 0 0 0 10,000 socializations Exponess 18,000 10,00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-								
seclaimenes Spenies	ransfer from Health Care Center		0	0		65,000	160	0.25%	(64,840)			
Mariabale-Priema Fines, Mac 660 660 99.97% 0 0 - 0 0 0 0 0 0 0	ransfer from Highway		0	0		200,000	842	0.42%	(199,158)			
Islaide Agenices 186,900 133,105 71,22% 0 0 - 53,785	fiscellaneous Expenses		500	6,383	1276.68%	0	0		(5,883)			
Intelligency Fund Remaining 310,000 0 0,00% 0 0 0 - 310,000 100,000	haritable/Penal Fines, Misc		660	660	99.97%	0	0		0			
Integrings Fund Used 120,000 0 0 0.00% 0 0 0 - 120,000 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 49,412 0 0 0.00% 0 0 0 - 60,059 0 0 0 - 60,059 0 0 0 - 60,059 0 0 0 - 60,059 0 0 0 0 - 60,059 0 0 0 0 - 60,059 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 - 70,055 0 0 0 0 0 0 - 70,055 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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			
Seconsin Niver Faul Transit 30,000 30,000 100,00% 0 0 0 0 1 1 1 1 1 1 1 1	ontingency Fund Used		120,000	0	0.00%	0	0		120,000			
unk County Ulbraries 1,214,002 1,214,002 1,214,806 100,07% 0 0 - (834) 8 Namabor / Sauk County 60,009 60,000 100,00% 0 0 0 - 0,005 0 0 0 - 1,025,549 ansafer to Debt Service Fund 1,387,399 341,880 250,00% 0 0 0 - 756,511 OTAL GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,053,467 46,02% 3,132,476 -353,836 -11,30% (1,077,303) Durity Board 213,948 50,916 22,80% 213,948 53,467 25,00% 20,511 Total Courts 1,325,196 201,210 19,71% 1,325,196 208,483 15,1% (51,727) Total Courts 1,325,196 21,210 19,71% 1,325,196 209,483 15,1% (51,727) Total Courts 1,325,196 22,80% 738,204 28,77% 18,33% 738,204 29,554 32,45% 96,888 Total Co	ri-County Airport		49,412	0	0.00%	0	0		49,412			
18 A Humaniles 60,995 936 1,54% 0 0 60,099 Valarabor / Sauk County 60,000 60,000 100,00% 0 0 1,025,549 ansfer to Debt Service Fund 1,082,548 255,637 250,00% 0 0 705,951 OTAL GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,034,467 46,02% 3,132,476 -353,836 -11,30% (1,077,303) VEX. OF COURTS 1,325,166 221,918 50,018 22,80% 23,344 53,487 25,00% 2,571 extra Courts Could Courts 1,325,166 221,101 19,71% 1,325,198 25,00% 20,348 15,81% 65,177 7 60,088 80,888 10,00% 7 80,888 10,00% 10,00	Visconsin River Rail Transit		30,000	30,000	100.00%	0	0		0			
Meanafor Sauk County 1,367,399 341,850 25.00% 0 0 0 - 10,25,49 anafer to bet Service Fund 1,367,399 341,850 25.00% 0 0 0 - 766,911 DTAL GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,053,467 46.02% 3,132,476 -353,836 -11,30% (1,077,303) DTAL GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,053,467 46.02% 3,132,476 -353,836 -11,30% (1,077,303) DUINTY Board 6 213,948 50,916 23,80% 213,948 53,487 25.00% 2,571 printy Gourts 1,325,196 261,210 19,71% 1,325,196 201,483 15,81% (51,727) TOUIL COURS 1,325,196 261,210 19,71% 1,325,196 201,483 15,81% (51,727) TOUIL COURS 1,326,196 241,210 19,71% 1,325,196 23,80% 239,554 32,45% 96,888 10,710 19,71% 1,325,196 201,483 15,81% (1,077,303) TOUIL COURS 1,326,196 241,240 19,71% 1,325,196 23,80% 19,33% 138,204 239,554 32,45% 96,888 10,710 19,71% 1,325,196 19,71% 1,325,19	auk County Libraries		1,214,062	1,214,896	100.07%	0	0		(834)			
ansfer to Debt Service Fund 1,387,399 341,850 25,00% 0 0 0 - 1,025,549 ansfer to Debt Gare Center (for debt service) 1,062,548 266,637 25,00% 0 0 0 - 796,911 ansfer to Debt Gare Center (for debt service) 1,062,548 266,637 25,00% 0 0 0 - 796,911 ansfer to Debt Gare Center (for debt service) 1,062,548 266,637 25,00% 0 0 0 - 796,911 ansfer to Debt Gare Center (for debt service) 1,325,196 26,047 1,325,196 26,048 11,30% (1,077,302) ansfer to Debt Gare Center (for debt service) 1,325,196 26,121 1,171 1,325,196 29,483 15,81% (51,727) ansfer (for Courts 13,25,196 26,121 1,171 1,325,196 29,483 15,81% (51,727) and (for Courts 13,25,196 26,124% 240,496 57,197 23,78% 53,177 29,1814 1,171	rts & Humanities		60,995	936	1.54%	0	0		60,059			
JOTAL GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,053,467 46,02% 3,132,476 -353,836 -11,30% (1,077,303) JURIS GENERAL FUND NON-DEPARTMENTAL 4,462,476 2,053,467 46,02% 3,132,476 -355,836 -11,30% (1,077,303) Junty Board 213,948 50,916 23,80% 213,948 53,487 25,00% 2,571 revit of Courts 1,325,196 2612,10 19,71% 1,325,196 209,483 15,81% (51,727) roult Courtis 738,204 142,666 19,33% 738,204 23,954 96,888 vull Courtis 197,833 45,469 22,99% 197,833 51,118 25,64% 5,649 counting 758,085 191,670 25,28% 422,813 164,215 38,84% 55,851 subtry All Courtis 422,813 108,363 25,63% 422,813 164,215 38,84% 55,851 subtry All Courtis 422,813 108,363 25,63% 422,813 164,215 38,84% 55,851 <td>W-Baraboo / Sauk County</td> <td></td> <td>60,000</td> <td>60,000</td> <td>100.00%</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td></td>	W-Baraboo / Sauk County		60,000	60,000	100.00%	0	0		0			
Description Counts Count	ransfer to Debt Service Fund		1,367,399	341,850	25.00%	0	0		1,025,549			
unity Board exist of Courts 1,325, 196 26, 1210 1,125, 196 26, 1210 1,125, 196 26, 1210 1,125, 196 26, 1210 1,125, 196 278, 204 142, 266 19, 33% 178, 204 239, 554 23, 245% 96, 888 purt Commissioner 289, 242 52, 766 18, 24% 240, 496 57, 197 23, 78% 53, 177 siglister in Probate counting 75, 198, 198, 198, 198, 198, 198, 198, 242 288% 197, 833 15, 118 25, 84% 56, 49 counting 75, 198, 198, 198, 198, 198, 198, 198, 198	ransfer to Health Care Center (for debt service)		1,062,548	265,637	25.00%	0	0		796,911			
erk of Courts 1,325,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,196 2,1210 1,735,197 2,1378,197	OTAL GENERAL FUND NON-DEPARTMENTA	L	4,462,476	2,053,467	46.02%	3,132,476	-353,836	-11.30%	(1,077,303)			
result Courts 738.204 142.666 19.33% 738.204 29.554 32.45% 96.888 purt Commissioner 289.242 52.766 18.24% 240.498 57.197 23.78% 53.177 sigister in Probate 289.242 52.766 18.24% 240.498 57.197 23.78% 53.177 sigister in Probate 289.242 52.766 18.24% 240.498 57.197 24.95% (2,497) rounting 758.085 191.670 25.28% 758.085 189.173 24.95% (2,497) runty Clerk / Elections 422.813 108.363 25.63% 422.813 164.215 38.84% 55.851 resonnel 600.715 99.118 16.26% 583.965 145.181 24.86% 70.812 sausurer 589.697 134.208 22.76% 588.697 240.795 40.83% 106.587 sigister of Deeds 265.374 56.259 21.94% 256.374 64.771 25.26% 8.512 runty Olerk / Elections 768.891 133.5866 17.42% 766.891 175.504 22.89% 41.918 runcy Or closel 745.401 150.972 20.25% 745.401 176.945 23.74% 25.972 runcy Or siliding Services 84.07.853 408.571 4.86% 24.03.890 638.925 25.05% 6.650 rulding Services 84.07.853 408.571 4.86% 24.03.890 638.925 25.05% 6.650 runding services 192.745 28.773 14.93% 192.745 50.186 26.04% 21.413 regregancy Management 292.139 46.133 15.79% 194.63 371 3.694.192 23.89% 339.456 runcy Systems 2.897.850 619.205 21.37% 24.978 50.186 26.04% 21.413 regregancy Management 292.139 46.133 15.79% 194.63 31.55.29 28.40% 114.679 39.24% 73.047 runisistator 519.811 78.277 15.06% 399.81 105.529 28.40% 147.251 runding Fernicular of Systems 2.897.850 619.205 21.37% 24.978 64.013 174.484 28.88% 65.628 blic Health 2.692.154 701.446 26.06% 2.657.154 509.435 13.17% (157.010) runding Spericular of Systems 3.755.270 389.150 10.06% 26.655 103.538 24.32% 78.869 runcer of Resources & Environment 413.159 43.046 10.42% 413.159 10.1304 24.52% 58.258 GENERAL FUND TOTAL.	County Board		213,948	50,916	23.80%	213,948	53,487	25.00%	2,571			
purt Commissioner 289,242 52,766 18,24% 240,496 57,197 23,78% 53,177 siglister in Probate 197,833 45,469 22,98% 197,833 51,118 25,84% 56,649 counting 758,085 191,670 25,28% 758,085 189,173 24,95% (2,497) untry Clerk / Elections 422,813 104,215 38,84% 55,851 resonnel 608,715 99,118 16,28% 583,965 145,181 24,86% 70,812 easurer 589,697 134,208 22,76% 589,697 240,795 40,83% 106,587 spicker Or Deads 256,374 56,259 21,94% 256,374 64,771 25,26% 8,612 strict Attorney / Victim Witness 766,891 133,586 17,42% 766,891 175,504 22,89% 41,918 proporation Coursel 745,401 150,972 20,25% 745,401 167,994 81,047 20,262 25,00% 6,650 likilding Services	Clerk of Courts		1,325,196	261,210	19.71%	1,325,196	209,483	15.81%	(51,727)			
gister in Probate 197.833 45,469 22.98% 197.833 51,118 25.84% 5,649 counting 758,085 191,670 25.28% 758,085 189,173 24.95% (2,497) counting 758,085 191,670 25.28% 145,181 24.86% 70,812 counting 758,085 191,470 25.26% 145,181 24.86% 70,812 counting 758,085 191,470 25.26% 8,512 strict Attorney / Victim Witness 256,374 65,259 21.94% 256,374 64,771 25.26% 8,512 strict Attorney / Victim Witness 766,891 135,386 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 counting 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 counting 745,401 18,976 24,03,890 638,925 26,58% 6,234,317 counting 745,401 18,408 24,03,890 638,925 26,58% 6,234,317 counting 745,401 18,408 24,03,890 638,925 26,58% 6,234,317 counting 745,401 19,973 19,973 19,31% 19,2745 50,186 26,04% 21,413 counting 849,042 24,043 24,044 24,043 24,044 24,043 24,044	Circuit Courts		738,204	142,666	19.33%	738,204	239,554	32.45%	96,888			
Counting 758,085 191,670 25,28% 758,085 189,173 24,95% (2,497)	Court Commissioner		289,242	52,766	18.24%	240,496	57,197	23.78%	53,177			
punty Clerk / Elections y	legister in Probate		197,833	45,469	22.98%	197,833	51,118	25.84%	5,649			
resonnel 608,715 99,118 16,28% 583,965 145,181 24,86% 70,812 easurer 589,697 134,208 22,76% 589,697 240,795 40,83% 106,587 glister of Deeds 256,374 66,259 21,94% 256,374 64,771 25,26% 8,512 strict Attorney / Victim Witness 766,891 133,586 17,42% 766,891 175,504 22,89% 41,918 propration Counsel 745,401 150,972 20,25% 745,401 176,945 23,74% 25,972 reveyor 81,047 13,611 16,79% 81,047 20,262 25,00% 6,650 relified from the country of the coun	ccounting		758,085	191,670	25.28%	758,085	189,173	24.95%	(2,497)			
easuer 589,697 134,208 22,76% 589,697 240,795 40,83% 106,587 egister of Deeds 256,374 56,259 21,94% 256,374 64,771 25,26% 8,512 egister of Deeds 766,891 133,586 17,42% 766,891 175,504 22,89% 41,918 exporation Coursel 766,891 133,586 17,42% 766,891 175,504 22,89% 41,918 exporation Coursel 745,401 150,972 20,25% 745,401 176,945 23,74% 25,972 experience 81,047 13,611 16,79% 81,047 20,262 25,00% 6,650 eliding Services 84,078,853 408,571 4,86% 2,403,890 638,925 26,58% 6,234,317 eleiff 15,463,471 3,354,736 21,69% 15,463,471 3,894,192 23,89% 339,456 experience 192,745 28,773 14,93% 192,745 50,186 26,04% 21,413 eleify 16,164,164 20,	ounty Clerk / Elections		422,813	108,363	25.63%	422,813	164,215	38.84%	55,851			
sigister of Deeds 256,374 56,259 21,94% 256,374 64,771 25,26% 8,512 strict Attorney / Victim Witness 766,891 133,586 17,42% 766,891 175,504 22,89% 41,918 proporation Counsel 745,401 150,972 20,25% 745,401 176,945 23,74% 25,972 proper of counsel 81,047 13,611 16,79% 81,047 20,262 25,00% 6,650 sildiging Services 8,407,853 408,571 4,86% 2,403,890 638,925 26,58% 6,234,317 sertif 15,463,471 3,554,736 21,69% 15,463,471 3,694,192 23,89% 639,456 storner 192,745 28,773 14,93% 192,745 50,186 26,04% 21,413 sterigency Management 192,745 28,773 14,93% 192,745 50,186 26,04% 21,413 sterigency Management Information Systems 2,997,850 619,205 21,37% 2,897,850 811,225 27,99% <t< td=""><td>ersonnel</td><td></td><td>608,715</td><td>99,118</td><td>16.28%</td><td>583,965</td><td>145,181</td><td>24.86%</td><td>70,812</td><td></td><td></td><td></td></t<>	ersonnel		608,715	99,118	16.28%	583,965	145,181	24.86%	70,812			
Strict Attorney / Victim Witness 766,891 133,586 17.42% 766,891 175,504 22.89% 41,918 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 proporation Counsel 745,401 176,945 28.773 14.86% 24,403,890 638,925 26.58% 6,234,317 proporation Counsel 745,401 176,945 21,401	reasurer		589,697	134,208	22.76%	589,697	240,795	40.83%	106,587			
proporation Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 propertion Counsel 745,401 150,972 20.25% 745,401 176,945 23.74% 25,972 propertion Counsel 81,047 13,611 16.79% 81,047 20,262 25,00% 6,650 ildiding Services 8,407,853 408,571 4,86% 2,403,890 638,925 26,58% 6,234,317 ildiding Services 15,463,471 3,354,736 21,69% 15,463,471 3,694,192 23.89% 339,456 propertion of Counsel 192,745 28,773 14,93% 192,745 50,186 26,04% 21,413 propertion Management 192,745 28,973 14,93% 192,745 50,186 26,04% 21,413 propertion Management Information Systems 28,97,850 619,205 21,37% 2,897,850 811,225 27,99% 192,020 stice, Diversion, & Support 649,013 108,856 16,77% 649,013 174,484 <	legister of Deeds		256,374	56,259	21.94%	256,374	64,771	25.26%	8,512			
receyor 81,047 13,611 16.79% 81,047 20,262 25.00% 6,650 lidling Services 8,407,853 408,571 4.86% 2,403,890 638,925 26.58% 6,234,317 learning Services 15,463,471 3,354,736 21.69% 15,463,471 3,694,192 23.89% 339,456 learning Service 192,745 50,186 26.04% 21,413 learning Service 192,745 15,06% 39,681 105,529 26.40% 147,251 learning Service 192,897,850 619,205 21.37% 2,897,850 811,225 27.99% 192,020 learning Service 192,897,850 619,205 21.37% 2,897,850 811,225 27.99% 192,020 learning Service 192,692,154 701,446 26.06% 2,657,154 509,435 19,17% (157,010) liC liC lid	istrict Attorney / Victim Witness		766,891	133,586	17.42%	766,891	175,504	22.89%	41,918			
idlding Services 8,407,853 408,571 4.86% 2,403,890 638,925 26.58% 6,234,317 leriff 15,463,471 3,354,736 21.69% 15,463,471 3,694,192 23.89% 339,456 leriff 21,643,471 3,354,736 21.69% 15,463,471 3,694,192 23.89% 339,456 leriff 22,745 50,186 26.04% 21,413 lerigency Management 292,139 46,133 15.79% 284,639 111,679 39.24% 73,047 lerinistrator 519,681 78,277 15.06% 399,681 105,529 26.40% 147,251 lanagement Information Systems 2,897,850 619,205 21.37% 2,897,850 811,225 27.99% 192,020 libic Health 2,692,154 701,446 26.06% 2,657,154 509,435 19.17% (157,010) IC 6 411,180 76,949 18.71% 411,180 3,266 0.79% (73,683) libic Support 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) leterans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 led Resources & Environment 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	orporation Counsel		745,401	150,972	20.25%	745,401	176,945	23.74%	25,972			
rerriff	urveyor		81,047	13,611	16.79%	81,047	20,262	25.00%	6,650			
rergency Management	uilding Services		8,407,853	408,571	4.86%	2,403,890	638,925	26.58%	6,234,317			
rergency Management	heriff				21.69%		3,694,192					
nergency Management 292,139 46,133 15.79% 284,639 111,679 39.24% 73,047 Iministrator 519,681 78,277 15.06% 399,681 105,529 26.40% 147,251 stice, Diversion, & Support 649,013 108,856 16.77% 649,013 174,484 26.88% 65,628 Iblic Health 2,692,154 701,446 26.06% 2,657,154 509,435 19.17% (157,010) IC 411,180 76,949 18.71% 411,180 3,266 0.79% (73,683) Indic Support 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) Iterans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 Ind Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25,98% 1,426,924 W Extension 678,000 10.50% 10.34% 10.34% 10.34% 10.34% 10.34% 10.34% 10.34% 10.34% 58,258 GENERAL FUND TOTAL	Coroner											
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stice, Diversion, & Support 649,013 108,856 16.77% 649,013 174,484 26.88% 65,628 biblic Health 2,692,154 701,446 26.06% 2,657,154 509,435 19.17% (157,010) C17,010 C17	dministrator		519,681	78,277	15.06%	399,681	105,529	26.40%	147,251			
stice, Diversion, & Support 649,013 108,856 16.77% 649,013 174,484 26.88% 65,628 biblic Health 2,692,154 701,446 26.06% 2,657,154 509,435 19.17% (157,010) C 141,180 76,949 18.71% 411,180 3,266 0.79% (73,683) C 141,180 720,045 120,569 16.74% 700,267 43,991 6.28% (56,800) C 141,180 C 147,311 C 147	lanagement Information Systems		2,897,850	619,205	21.37%	2,897,850	811,225	27.99%	192,020			
blic Health 2,692,154 701,446 26.06% 2,657,154 509,435 19.17% (157,010) IC 411,180 76,949 18.71% 411,180 3,266 0.79% (73,683) wironmental Health 720,045 120,569 16.74% 700,267 43,991 6.28% (56,800) slid Support 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) sterans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 and Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25,98% 1,426,924 W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	ustice, Diversion, & Support		649,013	108,856			174,484	26.88%	65,628			
IC 411,180 76,949 18.71% 411,180 3,266 0.79% (73,683) wirronmental Health 720,045 120,569 16.74% 700,267 43,991 6.28% (56,800) wirronmental Health 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) sterans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 and Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25.98% 1,426,924 W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	ublic Health											
vironmental Health 720,045 120,569 16.74% 700,267 43,991 6.28% (56,800) hild Support 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) eterans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 hild Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25.98% 1,426,924 W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	/IC											
nild Support 1,034,777 199,773 19.31% 1,034,777 25,462 2.46% (174,311) eterans Service 479,153 78,170 16.31% 425,663 103,538 24.32% 78,869 Ind Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25.98% 1,426,924 W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	nvironmental Health											
terans Service 479,153 78,170 16.31% 425,653 103,538 24.32% 78,869 and Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25,98% 1,426,924 And Andrew & Andrew	hild Support											
nd Resources & Environment 3,755,270 398,150 10.60% 2,607,663 677,467 25.98% 1,426,924 W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	eterans Service											
W Extension 413,159 43,046 10.42% 413,159 101,304 24.52% 58,258 GENERAL FUND TOTAL	and Resources & Environment											
DTAL 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,	JW Extension									GEN	ERAL FUND TO	OTAL
	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	44,958,4

Department / Account Title Excluding Addition to Fund Balance Year-to-Date Expenses % of Budget Carryforwards, or Fund Bal Use Year-to-Date Revenues % of Budget (Unfavorable) to Budget PRELIM of Malance Aging & Disability Resource Center 2,642,202 535,770 20.28% 2,547,202 456,867 17.94% 16,097 Human Services 24,566,810 4,370,327 17.79% 24,566,810 2,282,443 9.29% (2,087,884) Jail Fund 100,000 25,000 25,000 100,000 14,402 14,40% (10,598) Land Records Modernization 509,556 124,056 24.35% 458,505 101,684 22.18% 28,679	1/2020 IINARY as	JNTY FUND BA 2021 Net Income/Adj	March 31, 2021
Department / Account Title Excluding Addition to Fund Balance Year-to-Date Expenses % of Budget Carryforwards, or Fund Bal Use Year-to-Date Revenues % of Budget (Unfavorable) to Budget PRELIF of Mal Aging & Disability Resource Center 2,642,202 535,770 20.28% 2,547,202 456,867 17.94% 16,097 Human Services 24,566,810 4,370,327 17.79% 24,566,810 2,282,443 9.29% (2,087,884) Jail Fund 100,000 25,000 25,000 100,000 14,402 14,40% (10,598) Land Records Modernization 509,556 124,056 24,35% 458,505 101,684 22.18% 28,679	MINARY as y 5, 2021 I	Income/Adj	March 31, 2021
Department / Account Title to Fund Balance Expenses Budget or Fund Bal Use Revenues Budget to Budget of Male Aging & Disability Resource Center 2,642,202 535,770 20,28% 2,547,202 456,867 17,94% 16,097 Human Services 24,566,810 4,370,327 17.79% 24,566,810 2,282,443 9.29% (2,087,884) Jail Fund 100,000 25,000 25,00% 100,000 14,402 14,40% (10,598) Land Records Modernization 509,556 124,056 24,35% 458,505 101,684 22.18% 28,679	7 5, 2021 I	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 Human Services 24,566,810 4,370,327 17.79% 24,566,810 2,282,443 9.29% (2,087,884) Jail Fund 100,000 25,000 25.00% 100,000 14,402 14.40% (10,598) Land Records Modernization 509,556 124,056 24.35% 458,505 101,684 22.18% 28,679	1,043,571		Widi Oil Oil, ZOZi
Human Services 24,566,810 4,370,327 17.79% 24,566,810 2,282,443 9,29% (2,087,884) Jail Fund 100,000 25,000 25.00% 100,000 14,402 14.40% (10,598) Land Records Modernization 509,556 124,056 24.35% 458,505 101,684 22.18% 28,679			
Jail Fund 100,000 25,000 25.00% 100,000 14,402 14.40% (10,598) Land Records Modernization 509,556 124,056 24.35% 458,505 101,684 22.18% 28,679	2 200 207	-78,903	964,668
Land Records Modernization 509,556 124,056 24.35% 458,505 101,684 22.18% 28,679	2,000,097	-2,087,884	713,012
	0	-10,598	-10,598
Land 451 December 2000 A 040 A0 070/ 75 070	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 14,273,726 2,403,939 17.50% 17,404,120 3,203,424 26.35% (64,362)	450,013	-7,292	442,722
Morkers Compensation 422,427 157,297 37,24% 422,427 76,213 18,04% (81,085)	530,307	-81,085	449,222
Workers Compensation 422,427 137,237 37.24% 422,427 70,213 10.04% (01,003)	330,307	-61,003	443,222
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 COUNTY106,706,217	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	