



Accounting Department

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To: Sauk County Board of Supervisors
Date: August 4, 2021
About: June, 2021 2nd Quarter Financial Report – 50.00% of Year

Revenues

Overall, 48.18% of annual revenues have been recognized through June. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12th every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	26,847,663	13,583,093	(13,264,571)	50.59%
User Fees	9,820,051	3,805,903	(6,014,148)	38.76%
Sales Tax	9,157,074	4,377,425	(4,779,649)	47.80%
Intergovernmental Charges	8,788,505	4,314,959	(4,473,546)	49.10%
Licenses & Permits	898,120	538,514	(359,606)	59.96%
Interest	682,341	106,231	(576,110)	15.57%
Other Taxes	668,195	376,954	(291,241)	56.41%
Rent	619,500	440,048	(179,452)	71.03%
Fines, Forfeitures & Penalties	490,100	250,603	(239,497)	51.13%
Miscellaneous	283,304	276,965	(6,339)	97.76%
Donations	101,200	43,516	(57,684)	43.00%
Total	58,356,053	28,114,211	(30,241,842)	48.18%

- Grants and aids include receipt of unbudgeted American Rescue Plan Act funds of \$6,258,552. Without these funds, grants and aids received would be at 27.28% of budget. In Human Services, many Wisconsin Department of Health & Family Services payments are received in July for the first half of the year, approximately \$3.2 million. Transportation aids of \$1,575,000 are received 25% in January, 50% in July, and 25% in October. Local road improvement funds of \$700,000 are received in December. Shared revenue of \$771,200 is received 15% in July and 85% in November. CDBG Close Federalized grant funds of \$695,000 will not be received until project(s) are completed.
- 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. The Health Care Center is managing their staffing levels to offset the loss of revenues.
- 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. Actual collections through June are \$305,000, and the total for the year 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.
- Miscellaneous revenues include some receipts received in excess of budget for: Community Development Block Grant – Housing loan repayments of \$32,100; insurance recoveries of \$23,600 (which have related unbudgeted expenditures); and gain on sale of tax deeded property of \$19,000.
- Donations are lower than budgeted due to congregate mealsites being closed in the first part of the year. 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 July 31, 2021 follow. This means uncollected delinquent taxes due to Sauk County equal \$6,377,210, which is \$4,588,890 less than a year ago at this time. Of this total, about 24.13% (about \$1,539,000) 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, was due July 31, 2021. Note that a year ago, the Wisconsin Legislature authorized a one-time deferral of tax payments until October to ease the financial burden related to COVID-19.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of July 31, 2021	Percent of County-Wide Levy Collected
2020	2021	\$4.33	32,260,337	132,270,206	5,330,637	95.97%
2019	2020	\$4.44	31,730,876	132,112,600	497,348	99.62%
2018	2019	\$4.53	31,162,356	128,506,425	306,963	99.76%
2017	2018	\$4.68	30,969,018	124,864,925	153,411	99.88%
2016	2017	\$4.72	30,351,664	122,691,581	15,907	99.99%
2015	2016	\$4.76	30,183,042	123,046,787	10,234	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	10,120	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	18,316	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%
<i>Uncollected Taxes as of July 31, 2021</i>					<i>6,377,210</i>	
<i>One Year Ago - Uncollected Taxes as of July 31, 2020</i>					<i>10,966,100</i>	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during May, vendors report and remit the sales tax to the State at the end of June, the State processes the information throughout July, and the County receives its payment at the end of July or possibly even the first part of August. Therefore, the County's financial reports as of the end of June only contain sales made through May. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County 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	920,724	20.38%	26.30%
June	April	780,605	792,838	732,946	671,737	517,762	955,540	28.03%	36.74%
July	May	752,233	705,028	690,120	800,087	787,082	1,013,299	36.21%	47.80%
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	4,379,447		
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)	(4,779,649)		

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, 33.94% of annual expenditures have been recognized through June. The following chart is in order of budgeted magnitude of dollars, and excludes both debt service and transfers between Sauk County funds which have equal offsetting revenues.

Expenditures	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Wages & Salaries	38,264,626	17,368,057	20,896,569	45.39%
Supplies & Services	38,554,220	14,558,628	23,995,593	37.76%
Labor Benefits	14,908,495	6,948,428	7,960,067	46.61%
Capital Outlay	13,336,657	1,165,609	12,171,048	8.74%
Total	66,799,372	22,672,664	44,126,708	33.94%

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 June 2021	Avg 2017-2020	2021 % of Budget
Interest Collected on Delinquent Taxes	462,721	632,981	518,496	350,000	227,467	37%	65%
Interest Earned on Investments	938,859	942,411	495,248	250,000	72,097	56%	29%
Real Estate Transfer Tax	253,047	250,602	297,037	250,000	140,951	44%	56%
Register of Deeds Filing Fees	287,000	300,102	346,040	285,000	166,601	46%	58%
LRE Land Use Permits	105,207	91,632	114,090	90,000	52,985	41%	59%
LRE Sanitary Permits	81,400	72,305	95,925	62,000	48,910	35%	79%

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	June 30, 2021
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 1,996,088.06	\$ 2,878,510.03
Local Government Investment Pool	19,794,786.30	20,649,845.61	26,363,095.98	36,945,898.68
Certificates of Deposit	31,318,156.13	31,959,111.75	27,420,308.31	27,475,641.53
Money Markets	3,329.81	3,417.70	5,067.50	6,271,200.00
Total General Investments	\$ 53,447,526.15	\$ 54,964,673.17	\$ 55,784,559.85	\$ 73,571,250.24
Weighted Average Interest Rate	2.15%	1.78%	0.31%	0.13%

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
Place branding and marketing campaign contract with Belo & Company, Res 11-2021	-\$120,000	
Total Known and Possible Uses		-\$120,000
Remaining 2021 Contingency Fund Balance		\$310,000

In Conclusion

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

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

Sauk County Financial Report
as of June 30, 2021

Percent of Year Complete

50.00%	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)	(\$833,027)	(\$833,027)	50.00%	\$15,580,767	\$7,790,383	(\$7,790,384)	50.00%	\$4,651,181	\$2,325,590	(\$2,325,591)	50.00%	\$11,743,443	\$5,871,722	(\$5,871,721)	50.00%
Other Taxes	668,195	376,954	(291,241)	56.41%	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,157,074	4,377,425	(4,779,649)	47.80% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,539,423	6,797,031	5,257,608	441.53% A	722,427	340,696	(381,731)	47.16%	2,319,277	443,913	(1,875,364)	19.14% E	20,998,552	5,864,942	(15,133,610)	27.93% H
Licenses & Permits	10,500	6,075	(4,425)	57.86%	34,080	18,875	(15,205)	55.38%	0	0	0	--	594,740	360,533	(234,207)	60.62%
Fines, Forfeitures & Penalties	3,500	1,743	(1,757)	49.81%	409,000	212,156	(196,844)	51.87%	0	0	0	--	72,100	33,729	(38,371)	46.78%
User Fees	559,900	315,522	(244,378)	56.35%	928,235	358,407	(569,828)	38.61%	50,000	40,910	(9,090)	81.82%	8,071,759	2,922,346	(5,149,413)	36.20%
Intergovernmental Charges	2,836,816	1,173,364	(1,663,452)	41.36%	1,462,066	671,946	(790,120)	45.96%	4,263,670	2,331,536	(1,932,134)	54.68%	204,072	89,139	(114,933)	43.68%
Donations	0	0	0	--	1,500	0	(1,500)	0.00%	0	0	0	--	99,200	43,516	(55,684)	43.87%
Interest	294,261	94,774	(199,487)	32.21%	80	0	(80)	0.00%	225,000	7,982	(217,018)	3.55% F	155,000	2,676	(152,324)	1.73% F
Rent	619,500	440,048	(179,452)	71.03% B	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	81,154	66,162	(14,992)	81.53% C	177,900	123,126	(54,774)	69.21% D	0	20,540	20,540	--	4,250	9,834	5,584	231.38%
Transfers from Other Funds	355,000	1,057,526	702,526	297.89%	0	0	0	--	0	0	0	--	1,062,548	531,274	(531,274)	50.00%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,459,269	13,873,597	(585,672)	95.95%	19,316,055	9,515,590	(9,800,465)	49.26%	11,509,128	5,170,471	(6,338,657)	44.92%	43,005,664	15,729,710	(27,275,954)	36.58%
Expenses / Expenditures																
Wages & Salaries	4,083,804	1,811,934	2,271,870	44.37%	11,128,700	5,380,627	5,748,073	48.35%	3,770,383	1,723,576	2,046,807	45.71%	17,864,547	7,820,094	10,044,453	43.77%
Labor Benefits	1,470,650	639,082	831,568	43.46%	4,502,997	2,259,775	2,243,222	50.18%	1,486,832	760,505	726,327	51.15%	6,978,361	3,077,087	3,901,274	44.09%
Supplies & Services	4,881,050	1,999,153	2,881,897	40.96%	3,862,917	1,473,216	2,389,701	38.14%	6,378,880	1,896,644	4,482,236	29.73% G	19,278,429	7,487,030	11,791,399	38.84%
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	91,742	80,806	53.17%
Capital Outlay	7,756,479	704,535	7,051,944	9.08%	682,694	286,986	395,708	42.04%	2,626,000	0	2,626,000	0.00%	1,379,522	120,708	1,258,814	8.75%
Transfers to Other Funds / Debt Issuance Costs	2,429,947	1,214,973	1,214,974	50.00%	100,000	50,000	50,000	50.00%	200,000	2,040	197,960	1.02%	155,000	1,055,486	(900,486)	680.96%
Total Expenditures	20,621,930	6,369,678	14,252,252	30.89%	20,277,308	9,450,604	10,826,704	46.61%	14,462,095	4,382,765	10,079,330	30.31%	46,718,407	19,652,147	27,066,260	42.07%
Functional Expenditures as % of Total Expenditures	18.60%	15.00%			18.29%	22.25%			13.04%	10.32%			42.14%	46.27%		
Net Increase/(Decrease) in Fund Balances	(\$6,162,661)	\$7,503,919	\$13,666,580		(\$961,253)	\$64,985	\$1,026,238		(\$2,952,967)	\$787,706	\$3,740,673		(\$3,712,743)	(\$3,922,437)	(\$209,694)	

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 May, 2021 sales (36.21% as seasonally adjusted).

- A American Rescue Plan Act funds of \$6,258,552 received.
B Rent of communication tower space and fiber optics lines outpaces budget.
C Gain on sale of tax deeded properties exceeds budget by \$19,150.
D Clerk of Courts interest on accounts receivable outpaces budget.
E Highway Transportation Aids of \$1,575,000 are received are received 25% in January, 50% in July, and 25% in October
F Highway Local Road Improvement Aid of \$700,000 is generally received in December.
F Interest allocated to other accounting funds lags budget due to low interest rates.
G Road construction season is just beginning as of the end of May.
H Human Services Wis Dept of Health & Family Services payments received in July for the first half of the year.

Sauk County Financial Report
as of June 30, 2021

Percent of Year Complete

50.00%	Conservation, Development, Recreation, Culture & Education				Debt Service				Totals			
	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Revenues												
Property Taxes	\$1,951,000	\$975,500	(\$975,500)	50.00%			\$0	--	\$32,260,337	\$16,130,169	(\$16,130,168)	50.00%
Other Taxes	0	0	0	--			0	--	668,195	376,954	(291,241)	56.41%
Sales Tax	0	0	0	--			0	--	9,157,074	4,377,425	(4,779,649)	47.80%
Grants & Aids	1,267,984	136,511	(1,131,473)	10.77% I			0	--	26,847,663	13,583,093	(13,264,571)	50.59%
Licenses & Permits	258,800	153,032	(105,769)	59.13%			0	--	898,120	538,514	(359,606)	59.96%
Fines, Forfeitures & Penalties	5,500	2,975	(2,525)	54.08%			0	--	490,100	250,603	(239,497)	51.13%
User Fees	210,157	168,718	(41,439)	80.28% J			0	--	9,820,051	3,805,903	(6,014,148)	38.76%
Intergovernmental Charges	21,881	48,974	27,093	223.82% K			0	--	8,788,505	4,314,959	(4,473,546)	49.10%
Donations	500	0	(500)	0.00%			0	--	101,200	43,516	(57,684)	43.00%
Interest	0	8	8	--	8,000	792	(7,208)	9.90%	682,341	106,231	(576,110)	15.57%
Rent	0	0	0	--			0	--	619,500	440,048	(179,452)	71.03%
Miscellaneous	20,000	57,303	37,303	286.52% L			0	--	283,304	276,965	(6,339)	97.76%
Transfers from Other Funds	0	0	0	--	1,467,399	733,700	(733,700)	50.00%	2,884,947	2,322,499	(562,448)	80.50%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	3,735,822	1,543,020	(2,192,802)	41.30%	1,475,399	734,491	(740,908)	49.78%	93,501,337	46,566,879	(46,934,458)	49.80%
Expenses / Expenditures												
Wages & Salaries	1,417,192	631,826	785,366	44.58%			0	--	38,264,626	17,368,057	20,896,569	45.39%
Labor Benefits	469,655	211,978	257,677	45.13%			0	--	14,908,495	6,948,428	7,960,067	46.61%
Supplies & Services	4,152,944	1,702,584	2,450,360	41.00%			0	--	38,554,220	14,558,628	23,995,593	37.76%
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	18,250	18,750	49.32%	209,548	109,992	99,556	52.49%
Capital Outlay	891,962	53,379	838,583	5.98%			0	--	13,336,657	1,165,609	12,171,048	8.74%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	2,884,947	2,322,499	562,448	80.50%
Total Expenditures	6,931,753	2,599,767	4,331,986	37.51%	1,862,000	18,250	1,843,750	0.98%	110,873,493	42,473,213	68,400,280	38.31%
Functional Expenditures as % of Total Expenditures	6.25%	6.12%			1.68%	0.04%			100.00%	100.00%		
Net Increase/(Decrease) in Fund Balances	(\$3,195,931)	(\$1,056,748)	\$2,139,183		(\$386,601)	\$716,241	\$1,102,842		(\$17,372,156)	\$4,093,666	\$21,465,822	

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

I CDBG Close Federalized grant funds of \$578,793 will not be received until project(s) completed.
J Parks entrance and use fees have met the annual budget by the end of June.
K Multi-discharge variance payments for the year received in March, and with higher participation than budgeted.
L Repayment of CDBG Housing loans exceeds budget by \$32,100.

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES		
June 30, 2021		2021 Expense		2021 Revenue		Department Net				
Percent of Year Complete	50.00%	Budget		Budget Excluding		Favorable /				
		Excluding Addition	Year-to-Date	Carryforwards,	Year-to-Date	(Unfavorable)		December 31, 2020	2021 Net	
Department / Account Title		to Fund Balance	Expenses	or Fund Bal Use	Revenues	to Budget			Income/Adj	June 30, 2021
General Fund Property Tax		0	0	-7,633,562	-3,816,781	50.00%	3,816,781			
Miscellaneous Sales Tax		0	0	130	63	48.48%	(67)			
County Sales Tax		0	0	9,157,074	4,377,425	47.80%	(4,779,649)			
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	165,062	100.00%	0			
Indirect Cost Reimbursement		0	0	205,055	104,414	50.92%	(100,641)			
American Rescue Plan Act		0	0	0	6,258,552	--	6,258,552			
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	5,820	581.99%	4,820			
Transfer from Human Services		0	0	90,000	1,054,572	1171.75%	964,572			
Transfer from Health Care Center		0	0	65,000	913	1.41%	(64,087)			
Transfer from Highway		0	0	200,000	2,040	1.02%	(197,960)			
Miscellaneous Expenses		500	6,383	0	0	--	(5,883)			
Charitable/Penal Fines, Misc		660	660	0	0	--	0			
Outside Agencies		186,900	186,105	0	0	--	795			
Contingency Fund Remaining		310,000	0	0	0	--	310,000			
Contingency Fund Used		120,000	0	0	0	--	120,000			
Tri-County Airport		49,412	0	0	0	--	49,412			
Wisconsin River Rail Transit		30,000	30,000	0	0	--	0			
Sauk County Libraries		1,214,062	1,215,275	0	0	--	(1,213)			
Arts & Humanities		60,995	44,668	0	0	--	16,327			
UW-Baraboo / Sauk County		60,000	60,000	0	0	--	0			
Transfer to Debt Service Fund		1,367,399	683,699	0	0	--	683,700			
Transfer to Health Care Center (for debt service)		1,062,548	531,274	0	0	--	531,274			
TOTAL GENERAL FUND NON-DEPARTMENTAL		4,462,476	2,758,065	3,132,476	8,162,948	260.59%	6,734,884			
County Board		213,948	89,602	213,948	106,974	50.00%	17,372			
Clerk of Courts		1,325,196	594,466	1,325,196	628,949	47.46%	34,483			
Circuit Courts		748,204	328,921	738,204	369,102	50.00%	50,181			
Court Commissioner		288,514	167,444	240,496	115,292	47.94%	(4,134)			
Register in Probate		197,833	99,988	197,833	110,537	55.87%	10,549			
Accounting		942,958	363,949	758,085	378,373	49.91%	199,297			
County Clerk / Elections		422,813	233,970	422,813	273,775	64.75%	39,805			
Personnel		626,688	226,421	583,965	296,505	50.77%	112,807			
Treasurer		433,916	224,140	433,916	321,568	74.11%	97,428			
Register of Deeds		256,374	124,571	256,374	176,040	68.67%	51,469			
District Attorney / Victim Witness		766,891	339,593	766,891	368,806	48.09%	29,213			
Corporation Counsel		745,401	486,736	745,401	369,781	49.61%	(116,955)			
Surveyor		81,047	31,071	81,047	40,523	50.00%	9,452			
Building Services		9,075,648	1,182,538	2,403,890	1,328,654	55.27%	6,817,874			
Sheriff		15,463,471	7,485,175	15,463,471	7,617,724	49.26%	132,549			
Coroner		192,745	66,255	192,745	98,248	50.97%	31,993			
Emergency Management		312,139	110,453	284,639	157,784	55.43%	74,831			
Administrator		534,988	189,159	399,681	202,130	50.57%	148,279			
Management Information Systems		3,742,724	1,373,598	3,218,877	1,442,456	44.81%	592,705			
Justice, Diversion, & Support		697,677	256,836	649,013	302,947	46.68%	94,776			
Public Health		3,158,224	1,501,461	2,657,154	1,459,586	54.93%	459,196			
WIC		432,155	182,087	411,180	91,146	22.17%	(69,967)			
Environmental Health		1,228,092	271,462	700,267	402,683	57.50%	659,047			
Child Support		1,034,777	447,603	1,034,777	257,090	24.84%	(190,512)			
Veterans Service		482,874	179,407	425,653	218,577	51.35%	96,391			
Land Resources & Environment		4,170,900	949,031	2,607,663	1,290,204	49.48%	1,904,410			
UW Extension		419,947	182,924	413,159	200,700	48.58%	24,564			
TOTAL GENERAL FUND		52,458,620	20,446,924	40,758,814	26,789,102	65.73%	18,041,984	46,230,863	6,342,178	52,573,040

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES			
June 30, 2021		2021 Expense Budget		2021 Revenue Budget Excluding		Department Net					
Percent of Year Complete	50.00%	Excluding Addition to Fund Balance	Year-to-Date Expenses	Carryforwards, or Fund Bal Use	Year-to-Date Revenues	Favorable / (Unfavorable) to Budget		December 31, 2020	2021 Net Income/Adj	June 30, 2021	
Department / Account Title			% of Budget		% of Budget						
Aging & Disability Resource Center		2,642,202	1,133,630	42.90%	2,547,202	1,092,437	42.89%	53,807	1,043,571	-41,193	1,002,378
Human Services		24,654,675	11,852,176	48.07%	24,566,810	7,854,369	31.97%	(3,909,942)	2,800,897	-3,997,807	-1,196,910
Jail Fund		100,000	50,000	50.00%	100,000	49,148	49.15%	(852)	0	-852	-852
Land Records Modernization		665,337	353,594	53.15%	614,286	300,105	48.85%	(2,438)	350,461	-53,489	296,972
Landfill Remediation		106,955	26,922	25.17%	25,000	5,942	23.77%	60,975	4,842,430	-20,980	4,821,450
Drug Seizures		11,100	2,815	25.36%	6,580	0	0.00%	1,705	61,893	-2,815	59,078
Community Development Block Grant		695,000	23,341	3.36%	695,000	0	0.00%	(23,341)	-2,106	-23,341	-25,447
CDBG Housing Rehabilitation		20,000	46,613	233.07%	20,000	52,116	260.58%	5,503	24,784	5,503	30,287
TOTAL SPECIAL REVENUE FUNDS		28,895,269	13,489,091	46.68%	28,574,878	9,354,117	32.74%	(3,814,584)	9,121,930	-4,134,975	4,986,955
DEBT SERVICE FUND		1,862,000	18,250	0.98%	1,475,399	734,491	49.78%	1,102,842	376,266	716,241	1,092,507
HEALTH CARE CENTER FUND		12,871,643	3,976,557	30.89%	10,638,621	4,336,197	40.76%	2,592,662	7,862,135	359,640	8,221,775
Highway		14,275,728	4,325,844	30.30%	11,484,128	5,164,529	44.97%	3,630,286	14,924,305	838,686	15,762,991
Insurance		66,000	15,035	22.78%	123,070	1,097	0.89%	(71,008)	450,013	-13,938	436,076
Workers Compensation		422,427	189,725	44.91%	422,427	169,720	40.18%	(20,005)	530,307	-20,005	510,302
TOTAL INTERNAL SERVICE FUNDS		14,764,155	4,530,604	30.69%	12,029,625	5,335,347	44.35%	3,539,273	15,904,626	804,743	16,709,368
Dog License		21,806	11,786	54.05%	24,000	17,626	73.44%	3,646	-481	5,840	5,359
TOTAL TRUST & AGENCY FUNDS		21,806	11,786	54.05%	24,000	17,626	73.44%	3,646	-481	5,840	5,359
TOTAL COUNTY		110,873,493	42,473,213	38.31%	93,501,337	46,566,879	49.80%	21,465,822	79,495,338	4,093,666	83,589,004

GENERAL FUND BALANCE DETAIL	2021 Net		
	December 31, 2020	Income/Adj	June 30, 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	5,898,254	18,600,899
TOTAL GENERAL FUND BALANCE	46,230,863	6,342,178	52,573,040
* County Reserves (working capital and unassigned)	32,188,200	6,342,178	38,530,378

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