



## Accounting Department

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To: Sauk County Board of Supervisors  
Date: November 3, 2021  
About: September, 2021 3rd Quarter Financial Report – 75.00% of Year

### Revenues

Overall, 66.96% of annual revenues have been recognized through September. The following chart is in order of budgeted magnitude of dollars, and excludes both property taxes which are recorded 1/12<sup>th</sup> every month, and transfers between Sauk County funds which have an equal offsetting expense. Note that sales tax (discussed in more detail later) lags by one month.

Revenues	Budget	Actual	Favorable / (Unfavorable)	% of Budget
Grants & Aids	26,847,663	15,297,294	(11,550,369)	56.98%
User Fees	9,820,051	5,909,876	(3,910,175)	60.18%
Sales Tax	9,157,074	8,053,444	(1,103,630)	87.95%
Intergovernmental Charges	8,788,505	6,413,762	(2,374,743)	72.98%
Licenses & Permits	898,120	813,364	(84,756)	90.56%
Interest	682,341	143,779	(538,562)	21.07%
Other Taxes	668,195	676,432	8,237	101.23%
Rent	619,500	626,705	7,205	101.16%
Fines, Forfeitures & Penalties	490,100	408,279	(81,821)	83.31%
Miscellaneous	283,304	647,063	363,759	228.40%
Donations	101,200	83,479	(17,721)	82.49%
Total	58,356,053	39,073,477	(19,282,576)	66.96%

- Grants and aids include 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. Land Resources & Environment grants of about \$325,000 are received after year end reporting 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 and June. Actual collections through September are \$467,000, and the total for the year may lag budget as businesses evaluate their viability in 2021.
- Interest earned on invested funds is proving much lower than budgeted due to very low interest rates.
- Other taxes are largely from two areas: Interest and penalty on delinquent taxes (budgeted at \$350,000 for the year, with collections through September of \$414,300) and real estate transfer tax (budgeted \$250,000, collected \$252,900).
- Miscellaneous revenues include some receipts received in excess of budget for: Community Development Block Grant – Housing loan repayments of \$45,300; insurance recoveries of \$23,600 (which have related unbudgeted expenditures); and gain on sale of tax deeded property of \$20,600. One of the largest revolving loans outstanding was paid in full, netting \$273,000 of unexpected revenue.

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 October 31, 2021 follow. This means uncollected delinquent taxes due to Sauk County equal \$1,637,480, which is \$402,467 less than a year ago at this time. Of this total, about 24.13% (about \$395,000) 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 Oct 31, 2021	Percent of County-Wide Levy Collected
2020	2021	\$4.33	32,260,337	132,270,206	801,228	99.39%
2019	2020	\$4.44	31,730,876	132,112,600	404,394	99.69%
2018	2019	\$4.53	31,162,356	128,506,425	243,534	99.81%
2017	2018	\$4.68	30,969,018	124,864,925	107,648	99.91%
2016	2017	\$4.72	30,351,664	122,691,581	15,260	99.99%
2015	2016	\$4.76	30,183,042	123,046,787	8,323	99.99%
2014	2015	\$4.97	29,878,110	121,004,422	9,462	99.99%
2013	2014	\$4.79	28,854,774	124,273,971	16,656	99.99%
2012	2013	\$4.66	28,531,297	122,259,549	7,159	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 October 31, 2021					1,637,480	
One Year Ago - Uncollected Taxes as of October 31, 2020					2,039,947	

Sales tax receipts lag the month of sale by two months. For instance, for sales made at stores during August, vendors report and remit the sales tax to the State at the end of September, the State processes the information throughout October, and the County receives its payment at the end of October. Therefore, the County's financial reports as of the end of September only contain sales made through August. Further, sales tax is not at all received equally each month through the year. Summer receipts and the December holidays are higher. Sauk County 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	1,146,590	47.22%	60.33%
September	July	1,011,134	1,092,529	1,025,166	881,359	931,365	1,530,432	58.04%	77.04%
October	August	865,618	907,831	900,579	1,088,730	1,054,110	998,997	68.59%	87.95%
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	8,055,466		
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)	(1,103,630)		

### **Expenditures**

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

Overall, 58.30% 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.

<b>Expenditures</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable / (Unfavorable)</b>	<b>% of Budget</b>
Wages & Salaries	38,264,626	25,686,768	12,577,858	67.13%
Supplies & Services	38,554,220	25,606,147	12,948,073	66.42%
Labor Benefits	14,908,495	9,872,147	5,036,348	66.22%
Capital Outlay	13,336,657	3,463,341	9,873,316	25.97%
<b>Total</b>	<b>66,799,372</b>	<b>38,941,635</b>	<b>27,857,737</b>	<b>58.30%</b>

### **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.

<b>Economic Indicator Line Items</b>	<b>2018 Total for Year</b>	<b>2019 Total for Year</b>	<b>2020 Total for Year</b>	<b>2021 Annual Budget</b>	<b>Actual through September 2021</b>	<b>Avg 2017-2020</b>	<b>2021 % of Budget</b>
Interest Collected on Delinquent Taxes	462,721	632,981	518,496	350,000	414,319	76%	118%
Interest Earned on Investments	938,859	942,411	495,248	250,000	93,961	85%	38%
Real Estate Transfer Tax	253,047	250,602	297,037	250,000	252,902	72%	101%
Register of Deeds Filing Fees	287,000	300,102	346,040	285,000	254,289	72%	89%
LRE Land Use Permits	105,207	91,632	114,090	90,000	79,725	79%	89%
LRE Sanitary Permits	81,400	72,305	95,925	62,000	80,845	74%	130%

**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.

<b>General Investments as of:</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>September 30, 2021</b>
Liquid Cash	\$ 2,335,170.96	\$ 2,352,298.11	\$ 1,996,088.06	\$ 648,522.75
Local Government Investment Pool	19,794,786.30	20,649,845.61	26,363,095.98	34,065,146.35
Certificates of Deposit	31,318,156.13	31,959,111.75	27,420,308.31	27,503,088.75
Money Markets	3,329.81	3,417.70	5,067.50	2,757.10
<b>Total General Investments</b>	<b>\$ 53,447,526.15</b>	<b>\$ 54,964,673.17</b>	<b>\$ 55,784,559.85</b>	<b>\$ 62,219,514.95</b>
Weighted Average Interest Rate	2.15%	1.78%	0.31%	0.09%

**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
<b>Remaining 2021 Contingency Fund Balance</b>		<b>\$310,000</b>

#### **In Conclusion**

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

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

Sauk County Financial Report  
as of September 30, 2021

Percent of Year Complete

75.00%	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)	(\$1,249,540)	(\$416,514)	75.00%	\$15,580,767	\$11,685,575	(\$3,895,192)	75.00%	\$4,651,181	\$3,488,386	(\$1,162,795)	75.00%	\$11,743,443	\$8,807,582	(\$2,935,861)	75.00%
Other Taxes	668,195	676,432	8,237	101.23% A	0	0	0	--	0	0	0	--	0	0	0	--
Sales Tax	9,157,074	8,053,444	(1,103,630)	87.95% *	0	0	0	--	0	0	0	--	0	0	0	--
Grants & Aids	1,539,423	818,208	(721,215)	53.15% B	722,427	647,287	(75,140)	89.60%	2,319,277	1,231,295	(1,087,982)	53.09% F	20,998,552	12,445,577	(8,552,975)	59.27%
Licenses & Permits	10,500	11,205	705	106.71%	34,080	28,395	(5,685)	83.32%	0	0	0	--	594,740	540,616	(54,124)	90.90%
Fines, Forfeitures & Penalties	3,500	13,816	10,316	394.74%	409,000	329,385	(79,615)	80.53%	0	0	0	--	72,100	57,576	(14,524)	79.86%
User Fees	559,900	481,899	(78,001)	86.07%	928,235	579,527	(348,708)	62.43%	50,000	101,931	51,931	203.86% G	8,071,759	4,511,220	(3,560,539)	55.89% I
Intergovernmental Charges	2,836,816	1,871,851	(964,965)	65.98%	1,462,066	1,138,831	(323,235)	77.89%	4,263,670	3,142,233	(1,121,437)	73.70%	204,072	138,883	(65,189)	68.06%
Donations	0	19,031	19,031	--	1,500	0	(1,500)	0.00%	0	0	0	--	99,200	64,448	(34,752)	64.97%
Interest	294,261	129,589	(164,672)	44.04% C	80	0	(80)	0.00%	225,000	9,414	(215,586)	4.18% H	155,000	3,632	(151,368)	2.34% H
Rent	619,500	626,705	7,205	101.16% D	0	0	0	--	0	0	0	--	0	0	0	--
Miscellaneous	81,154	371,998	290,844	458.39% E	177,900	162,828	(15,072)	91.53%	0	20,540	20,540	--	4,250	20,569	16,319	483.99%
Transfers from Other Funds	355,000	1,059,270	704,270	298.39%	0	0	0	--	0	0	0	--	1,062,548	796,911	(265,637)	75.00%
Bond / Note Proceeds	0	0	0	--	0	0	0	--	0	0	0	--	0	0	0	--
Total Revenues	14,459,269	12,883,907	(1,575,362)	89.10%	19,316,055	14,571,829	(4,744,226)	75.44%	11,509,128	7,993,799	(3,515,329)	69.46%	43,005,664	27,387,014	(15,618,650)	63.68%
Expenses / Expenditures																
Wages & Salaries	4,083,804	2,702,996	1,380,808	66.19%	11,128,700	7,856,223	3,272,477	70.59%	3,770,383	2,498,951	1,271,432	66.28%	17,864,547	11,669,298	6,195,249	65.32%
Labor Benefits	1,470,650	918,405	552,245	62.45%	4,502,997	3,191,007	1,311,990	70.86%	1,486,832	1,071,619	415,213	72.07%	6,978,361	4,387,450	2,590,911	62.87%
Supplies & Services	4,881,050	2,958,726	1,922,324	60.62%	3,862,917	2,769,063	1,093,854	71.68%	6,378,880	4,514,886	1,863,994	70.78%	19,278,429	13,275,931	6,002,498	68.86%
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	137,851	34,697	79.89%
Capital Outlay	7,756,479	1,169,272	6,587,207	15.07%	682,694	338,561	344,133	49.59%	2,626,000	1,724,655	901,345	65.68%	1,379,522	133,344	1,246,178	9.67%
Transfers to Other Funds / Debt Issuance Costs	2,429,947	1,822,460	607,487	75.00%	100,000	75,000	25,000	75.00%	200,000	2,839	197,161	1.42%	155,000	1,056,431	(901,431)	681.57%
Total Expenditures	20,621,930	9,571,859	11,050,071	46.42%	20,277,308	14,229,854	6,047,454	70.18%	14,462,095	9,812,950	4,649,145	67.85%	46,718,407	30,660,304	16,058,103	65.63%
Functional Expenditures as % of Total Expenditures	18.60%	14.13%			18.29%	21.01%			13.04%	14.49%			42.14%	45.26%		
	(\$6,162,661)	\$3,312,048	\$9,474,709		(\$961,253)	\$341,976	\$1,303,229		(\$2,952,967)	(\$1,819,152)	\$1,133,815		(\$3,712,743)	(\$3,273,290)	\$439,453	

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 rec: Net Increase/(Decrease) in Fund Balances

- A Interest and penalty on taxes exceeds annual budget by \$64,300.  
B Grants & Aids is largely shared revenues (\$771,223) which are received are received 15% in July and 85% in November  
C Low interest rates make interest earned lag budget.  
D Rent of communication tower space and fiber optics lines outpaces budget.  
E One of the largest revolving loans outstanding was paid in full, netting \$273,000 of unexpected revenue.  
F Gain on sale of tax deeded properties exceeds budget by \$20,611.  
G Highway local road improvement aid received in December of \$700,000.  
H Highway sale of materials receipts of \$87,500 exceed budgeted amount of \$30,000.  
I Interest allocated to other accounting funds lags budget due to low interest rates.  
I Health Care Center fees lag budget due to COVID-19 limiting admissions.

Sauk County Financial Report  
as of September 30, 2021

Percent of Year Complete

75.00%	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	\$1,463,250	(\$487,750)	75.00%			\$0	--	\$32,260,337	\$24,195,253	(\$8,065,084)	75.00%
Other Taxes	0	0	0	--			0	--	668,195	676,432	8,237	101.23%
Sales Tax	0	0	0	--			0	--	9,157,074	8,053,444	(1,103,630)	87.95%
Grants & Aids	1,267,984	154,926	(1,113,058)	12.22% J			0	--	26,847,663	15,297,294	(11,550,369)	56.98%
Licenses & Permits	258,800	233,149	(25,652)	90.09%			0	--	898,120	813,364	(84,756)	90.56%
Fines, Forfeitures & Penalties	5,500	7,502	2,002	136.40%			0	--	490,100	408,279	(81,821)	83.31%
User Fees	210,157	235,300	25,143	111.96% K			0	--	9,820,051	5,909,876	(3,910,175)	60.18%
Intergovernmental Charges	21,881	121,963	100,082	557.39% L			0	--	8,788,505	6,413,762	(2,374,743)	72.98%
Donations	500	0	(500)	0.00%			0	--	101,200	83,479	(17,721)	82.49%
Interest	0	11	11	--	8,000	1,133	(6,867)	14.16% C	682,341	143,779	(538,562)	21.07%
Rent	0	0	0	--			0	--	619,500	626,705	7,205	101.16%
Miscellaneous	20,000	71,128	51,128	355.64% M			0	--	283,304	647,063	363,759	228.40%
Transfers from Other Funds	0	0	0	--	1,467,399	1,100,549	(366,850)	75.00%	2,884,947	2,956,730	71,783	102.49%
Bond / Note Proceeds	0	0	0	--			0	--	0	0	0	--
Total Revenues	3,735,822	2,287,229	(1,448,593)	61.22%	1,475,399	1,101,682	(373,717)	74.67%	93,501,337	66,225,460	(27,275,877)	70.83%
Expenses / Expenditures												
Wages & Salaries	1,417,192	959,301	457,891	67.69%			0	--	38,264,626	25,686,768	12,577,858	67.13%
Labor Benefits	469,655	303,667	165,988	64.66%			0	--	14,908,495	9,872,147	5,036,348	66.22%
Supplies & Services	4,152,944	2,087,542	2,065,402	50.27% J			0	--	38,554,220	25,606,147	12,948,073	66.42%
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	18,725	18,275	50.61%	209,548	156,576	52,972	74.72%
Capital Outlay	891,962	97,508	794,454	10.93%			0	--	13,336,657	3,463,341	9,873,316	25.97%
Transfers to Other Funds / Debt Issuance Costs	0	0	0	--			0	--	2,884,947	2,956,730	(71,783)	102.49%
Total Expenditures	6,931,753	3,448,017	3,483,736	49.74%	1,862,000	18,725	1,843,275	1.01%	110,873,493	67,741,709	43,131,784	61.10%
Functional Expenditures as % of Total Expenditures	6.25%	5.09%			1.68%	0.03%			100.00%	100.00%		
	(\$3,195,931)	(\$1,160,788)	\$2,035,143		(\$386,601)	\$1,082,957	\$1,469,558		(\$17,372,156)	(\$1,516,249)	\$15,855,907	

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

J CDBG Close Federalized grant funds of \$578,793 will not be received until project(s) completed.  
J Land Resources & Environment grants of about \$325,000 are received after year end reporting completed.  
K Parks entrance and use fees are exceeding budget by \$63,700.  
L Multi-discharge variance payments for the year received in March, and with higher participation than budgeted.  
M Repayment of CDBG Housing loans exceeds budget by \$45,300.

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES			
September 30, 2021		2021 Expense Budget		2021 Revenue		Department Net					
Percent of Year Complete	75.00%	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Excluding Carryforwards, or Fund Bal Use	Year-to-Date Revenues	% of Budget	Favorable / (Unfavorable) to Budget	December 31, 2020	2021 Net Income/Adj	September 30, 2021
Department / Account Title											
General Fund Property Tax		0	0	--	-7,633,562	-5,725,171	75.00%	1,908,391			
Miscellaneous Sales Tax		0	0	--	130	-98	-75.75%	(228)			
County Sales Tax		0	0	--	9,157,074	8,053,444	87.95%	(1,103,630)			
Shared Revenue		0	0	--	771,223	115,683	15.00%	(655,540)			
Computer Aid		0	0	--	95,744	95,745	100.00%	1			
Personal Property Aid		0	0	--	165,062	165,062	100.00%	0			
Indirect Cost Reimbursement		0	0	--	205,055	155,678	75.92%	(49,377)			
American Rescue Plan Act		0	0	--	0	0	--	0			
Arts & Humanities Grants		0	0	--	7,750	7,750	100.00%	0			
Sale of County-Owned Property		0	0	--	8,000	11,340	141.75%	3,340			
Miscellaneous Revenues		0	0	--	1,000	6,091	609.10%	5,091			
Transfer from Human Services		0	0	--	90,000	1,055,058	1172.29%	965,058			
Transfer from Health Care Center		0	0	--	65,000	1,373	2.11%	(63,627)			
Transfer from Highway		0	0	--	200,000	2,839	1.42%	(197,161)			
Miscellaneous Expenses		500	7,682	1536.48%	0	0	--	(7,182)			
Charitable/Penal Fines, Misc		660	660	99.97%	0	0	--	0			
Outside Agencies		186,900	186,105	99.57%	0	0	--	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	1,216,076	100.17%	0	0	--	(2,014)			
Arts & Humanities		60,995	52,417	85.94%	0	0	--	8,578			
UW-Baraboo / Sauk County		60,000	60,000	100.00%	0	0	--	0			
Transfer to Debt Service Fund		1,367,399	1,025,549	75.00%	0	0	--	341,850			
Transfer to Health Care Center (for debt service)		1,062,548	796,911	75.00%	0	0	--	265,637			
<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>		4,462,476	3,375,401	75.64%	3,132,476	3,944,792	125.93%	1,899,391			
County Board		213,948	129,785	60.66%	213,948	160,461	75.00%	30,676			
Clerk of Courts		1,325,196	898,642	67.81%	1,325,196	1,031,599	77.85%	132,957			
Circuit Courts		748,204	486,739	65.05%	738,204	609,679	82.59%	132,940			
Court Commissioner		288,514	218,895	75.87%	240,496	173,773	72.26%	2,896			
Register in Probate		197,833	143,395	72.48%	197,833	166,561	84.19%	23,166			
Accounting		942,958	583,964	61.93%	758,085	567,567	74.87%	168,476			
County Clerk / Elections		422,813	316,660	74.89%	422,813	374,946	88.68%	58,285			
Personnel		626,688	339,209	54.13%	583,965	441,654	75.63%	145,168			
Treasurer		433,916	287,983	66.37%	433,916	503,740	116.09%	215,757			
Register of Deeds		256,374	185,157	72.22%	256,374	307,179	119.82%	122,021			
District Attorney / Victim Witness		766,891	531,058	69.25%	766,891	554,752	72.34%	23,694			
Corporation Counsel		745,401	702,938	94.30%	745,401	542,107	72.73%	(160,832)			
Surveyor		81,047	45,508	56.15%	81,047	60,785	75.00%	15,278			
Building Services		9,075,648	2,175,327	23.97%	2,403,890	1,963,464	81.68%	6,459,896			
Sheriff		15,463,471	11,201,195	72.44%	15,463,471	11,613,930	75.11%	412,734			
Coroner		192,745	99,980	51.87%	192,745	147,434	76.49%	47,454			
Emergency Management		312,139	235,527	75.46%	284,639	197,750	69.47%	(10,276)			
Administrator		534,988	393,550	73.56%	399,681	604,177	151.16%	345,934			
Management Information Systems		3,742,724	2,060,427	55.05%	3,218,877	2,272,322	70.59%	735,741			
Justice, Diversion, & Support		697,677	385,585	55.27%	649,013	434,988	67.02%	98,067			
Public Health		3,158,224	2,459,762	77.88%	2,657,154	2,398,099	90.25%	439,407			
WIC		432,155	266,010	61.55%	411,180	187,041	45.49%	(57,994)			
Environmental Health		1,228,092	399,763	32.55%	700,267	613,460	87.60%	741,522			
Child Support		1,034,777	674,939	65.23%	1,034,777	574,262	55.50%	(100,677)			
Veterans Service		482,874	302,250	62.59%	425,653	322,115	75.68%	77,086			
Land Resources & Environment		4,170,900	1,579,616	37.87%	2,607,663	1,919,493	73.61%	1,903,114			
UW Extension		419,947	221,954	52.85%	413,159	302,398	73.19%	87,232			
<b>TOTAL GENERAL FUND</b>		52,458,620	30,701,219	58.52%	40,758,814	32,990,525	80.94%	13,989,112	46,230,863	2,289,306	48,520,169

SAUK COUNTY FINANCIAL REPORT (Unaudited)								SAUK COUNTY FUND BALANCES			
September 30, 2021		2021 Expense Budget		2021 Revenue Budget Excluding		Department Net					
Percent of Year Complete		75.00%		Carryforwards, or Fund Bal Use		Favorable / (Unfavorable) to Budget					
Department / Account Title	Excluding Addition to Fund Balance	Year-to-Date Expenses	% of Budget		Year-to-Date Revenues	% of Budget		December 31, 2020	2021 Net Income/Adj	September 30, 2021	
Aging & Disability Resource Center	2,642,202	1,685,320	63.78%	2,547,202	1,779,708	69.87%	189,388	1,043,571	94,388	1,137,959	
Human Services	24,654,675	18,788,231	76.21%	24,566,810	14,823,871	60.34%	(3,876,495)	2,800,897	-3,964,360	-1,163,463	
Jail Fund	100,000	75,000	75.00%	100,000	76,352	76.35%	1,352	0	1,352	1,352	
Land Records Modernization	665,337	429,568	64.56%	614,286	403,397	65.67%	24,880	350,461	-26,171	324,290	
Landfill Remediation	106,955	55,969	52.33%	25,000	6,575	26.30%	32,562	4,842,430	-49,393	4,793,037	
Drug Seizures	11,100	3,830	34.50%	6,580	0	0.00%	690	61,893	-3,830	58,063	
Community Development Block Grant	695,000	36,335	5.23%	695,000	0	0.00%	(36,335)	-2,106	-36,335	-38,441	
CDBG Housing Rehabilitation	20,000	52,007	260.04%	20,000	65,338	326.69%	13,331	24,784	13,331	38,115	
TOTAL SPECIAL REVENUE FUNDS	28,895,269	21,126,259	73.11%	28,574,878	17,155,241	60.04%	(3,650,627)	9,121,930	-3,971,018	5,150,912	
DEBT SERVICE FUND	1,862,000	18,725	1.01%	1,475,399	1,101,682	74.67%	1,469,558	376,266	1,082,957	1,459,223	
HEALTH CARE CENTER FUND	12,871,643	5,869,371	45.60%	10,638,621	6,670,833	62.70%	3,034,484	7,862,135	801,462	8,663,597	
Highway	14,275,728	9,726,982	68.14%	11,484,128	7,987,223	69.55%	1,051,842	14,924,305	-1,739,758	13,184,547	
Insurance	66,000	67,653	102.50%	123,070	51,238	41.63%	(73,485)	450,013	-16,415	433,598	
Workers Compensation	422,427	208,800	49.43%	422,427	251,091	59.44%	42,291	530,307	42,291	572,598	
TOTAL INTERNAL SERVICE FUNDS	14,764,155	10,003,435	67.75%	12,029,625	8,289,553	68.91%	1,020,648	15,904,626	-1,713,882	14,190,743	
Dog License	21,806	22,700	104.10%	24,000	17,626	73.44%	(7,268)	-481	-5,074	-5,555	
TOTAL TRUST & AGENCY FUNDS	21,806	22,700	104.10%	24,000	17,626	73.44%	(7,268)	-481	-5,074	-5,555	
TOTAL COUNTY	110,873,493	67,741,709	61.10%	93,501,337	66,225,460	70.83%	15,855,907	79,495,338	-1,516,249	77,979,089	

GENERAL FUND BALANCE DETAIL	2021 Net		
	December 31, 2020	Income/Adj	September 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	1,845,382	14,548,028
<b>TOTAL GENERAL FUND BALANCE</b>	<b>46,230,863</b>	<b>2,289,306</b>	<b>48,520,169</b>
* County Reserves (working capital and unassigned)	32,188,200	2,289,306	34,477,507

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 Each October 1	8,700,000