

## AGENDA

Eau Claire County  
Committee on Finance and Budget  
Thursday, June 8, 2017 / 4:30 pm

721 Oxford Avenue  
Eau Claire County Courthouse – Room 1273  
Eau Claire, WI 54703

1. Call Meeting to Order
2. Confirmation of Compliance with Open Meetings Law
3. Public Comment Period (15 minutes max)
4. County Clerk / Awarding Bids for the Spring 2017 Sale of Tax Deed Property / Discussion – Action (bid opening on Monday, June 5<sup>th</sup> – info to be brought to meeting)
5. Update on 2016 Final Budget / Discussion **(pg. 2)**
6. 2017 Budget / 1<sup>st</sup> Quarter / Discussion **(pg. 3-6)**
7. 2018 Budget / Discussion
  - \* Timeline (review only) **(pg. 7-10)**
  - \* Budget Survey (final review)
  - \* Capital Projects **(pg. 11-13)**
  - \* Budget Guidelines
8. Finance Department Process Analysis / Update on Transition / Discussion
9. Financial Activity Updates / Discussion - Action
  - \* County Sales Tax Report **(pg. 14)**
  - \* County Board Chair Vouchers
  - \* Line Item Transfers **(pg. 15)**
10. Review / Approval of Committee Minutes / Discussion – Action
  - May 11, 2017 **(pg. 16-17)**
11. Schedule Next Meeting and Agenda Items
12. Adjourn.

Post: June 1, 2017

Copy: media, Committee members, Kathryn Schauf, Amy Wong, Glenda Lyons, Janet Loomis

### PLEASE NOTE:

Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 715-839-4710, (FAX) 715-839-1669 or 715-839-4735, tty: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)  
 December 31, 2016 as of 5/23/17  
 Percent of Year Complete

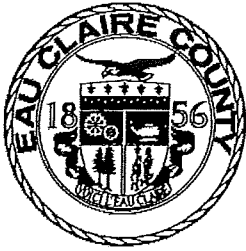
Department / Account Title	100.00%			2016 Revenue			Department Net Variance to Budget
	2016 Expense Budget Including Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Including Carryforwards or Fund Bal Use	Year-to-Date Revenues	% of Budget	
General Fund Property Tax	0	0	--	11,602,722	-14,123,173	-121.72%	(25,725,895)
Forest Crop Taxes	0	0	--	20,000	43,474	217.37%	23,474
County Sales Tax	0	0	--	9,280,000	10,101,277	108.85%	821,277
Interest on Taxes	0	0	--	485,000	395,524	81.61%	(89,476)
Penalty on Taxes	0	0	--	280,000	197,265	70.45%	(82,735)
Property Use Value Penalty	0	0	--	0	7,795	--	7,795
Shared Revenue	0	0	--	2,540,402	2,583,228	101.69%	42,826
Other General Government Grants	0	0	--	205,000	191,033	93.19%	(13,967)
Dog and Cat Licenses	0	0	--	42,765	39,801	93.07%	(2,964)
Restitution Payments	0	0	--	0	1,036,005	--	1,036,005
Use of Fund Balance	0	0	--	657,000	0	0.00%	(657,000)
Transfer to Capital Projects	0	0	--	1,103	0	0.00%	(1,103)
Transfer to Debt Service Fund	91,267	91,267	100.00%	0	0	--	0
Transfer to Enterprise Fund	0	112,000	--	0	0	0.00%	0
Transfer to Internal Service Fund	0	179,449	--	0	0	0.00%	0
Transfer to Special Revenue Fund	0	0	--	0	0	--	0
<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>	<b>271,267</b>	<b>562,716</b>	<b>207.44%</b>	<b>25,113,992</b>	<b>472,529</b>	<b>1.88%</b>	<b>(24,932,912)</b>
County Board	160,253	133,621	83.38%	0	170,253	--	196,885
Clerk of Courts	1,523,579	1,463,355	96.05%	1,327,800	2,402,151	180.91%	1,134,575
Circuit Courts	923,875	976,804	105.73%	0	0	--	(52,929)
Register in Probate	291,985	278,133	95.26%	45,000	285,138	63.64%	253,990
Juvenile Division	526,061	405,740	77.13%	9,535	524,658	5502.44%	635,444
Juvenile Jail (Fund 209)	1,012,152	1,150,480	113.67%	1,012,152	811,979	80.22%	(338,501)
Admin	329,560	318,901	96.77%	80,901	1,421,470	1757.07%	1,351,229
Medical examiner	289,380	213,349	73.73%	221,345	182,750	82.56%	37,436
CJCC/Comm Svc	1,091,606	977,283	89.53%	243,000	265,608	109.30%	136,931
County Clerk / Elections/Tax Deed	306,167	272,070	88.86%	91,220	330,911	362.76%	273,788
Personnel	526,291	518,043	98.43%	0	526,291	--	534,539
Information Services/Records Center	1,565,054	1,457,805	93.15%	153,884	1,540,868	1001.32%	1,494,233
Purchasing	381,447	367,833	96.43%	192,762	384,521	199.48%	205,373
Finance	2,891,937	2,882,975	99.69%	1,057,145	3,336,072	315.57%	2,287,889
Treasurer	345,817	304,407	88.03%	74,000	348,181	470.51%	315,591
District Attorney / Victim Witness	953,259	981,733	102.99%	380,000	1,052,914	277.08%	644,440
Corporation Counsel	715,692	675,838	94.43%	34,400	716,014	2081.44%	721,468
Register of Deeds	296,669	279,638	94.26%	709,000	363,414	51.26%	(328,555)
Planning and Development/Emergency/Housing	3,184,633	2,811,200	88.27%	1,923,063	2,955,973	153.71%	1,406,343
Facilities Management	2,476,019	2,239,966	90.47%	0	2,494,635	--	2,730,688
Sheriff	13,116,838	12,502,286	95.31%	991,979	13,331,950	1343.98%	12,954,523
Child Support	1,237,953	1,101,672	88.99%	1,247,309	1,156,893	92.75%	45,865
Veterans Service	231,712	233,513	100.78%	13,000	235,646	1812.66%	220,845
UW Extension	331,086	316,691	95.65%	58,306	334,032	572.89%	290,121
Parks	1,672,364	1,449,391	86.67%	1,672,364	1,677,467	100.31%	228,076
<b>TOTAL GENERAL FUND</b>	<b>36,381,389</b>	<b>34,312,727</b>	<b>94.31%</b>	<b>11,538,164</b>	<b>36,849,789</b>	<b>319.37%</b>	<b>27,380,287</b>
Human Services/ADRC	25,237,679	31,240,808	123.79%	25,237,679	31,650,241	125.41%	409,433
Watershed	147,900	112,415	76.01%	147,900	66,889	45.23%	(45,526)
Recycling	1,245,853	1,226,827	98.47%	1,245,853	1,316,935	106.57%	90,108
Anti-drug/Drug Seizures	395,896	347,794	87.85%	395,896	328,710	83.03%	(19,084)
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>27,027,328</b>	<b>32,927,844</b>	<b>121.83%</b>	<b>27,027,328</b>	<b>33,362,775</b>	<b>123.44%</b>	<b>434,931</b>
<b>DEBT SERVICE FUND</b>	<b>6,799,653</b>	<b>6,970,152</b>	<b>102.51%</b>	<b>6,799,653</b>	<b>7,281,288</b>	<b>107.08%</b>	<b>311,136</b>
<b>CAPITAL PROJECTS FUND</b>	<b>6,823,563</b>	<b>9,536,162</b>	<b>139.75%</b>	<b>6,766,563</b>	<b>12,904,147</b>	<b>190.70%</b>	<b>3,424,985</b>
Airport	1,976,257	1,258,375	63.67%	1,976,257	1,574,224	79.66%	315,849
Highway	21,024,622	18,606,226	88.50%	21,024,622	19,809,343	94.22%	1,203,117
Insurance	1,391,853	738,568	53.06%	1,391,853	1,366,446	98.32%	629,678
<b>TOTAL ENTERPRISE FUNDS</b>	<b>24,392,732</b>	<b>20,603,169</b>	<b>84.46%</b>	<b>24,392,732</b>	<b>22,752,013</b>	<b>93.27%</b>	<b>2,148,844</b>
<b>TOTAL COUNTY</b>	<b>101,695,932</b>	<b>104,912,770</b>	<b>103.16%</b>	<b>101,638,432</b>	<b>113,822,541</b>	<b>111.79%</b>	<b>8,767,271</b>

EAU CLAIRE COUNTY FUND BALANCES

	December 31, 2015	2016 Net Income/Adj	December 31, 2016 as of 5/23/17
General Fund	12,082,566.00	2,446,875.00	14,509,441.00
Human Services	(2,170,259.00)	409,433.00	(1,760,826.00)
Watershed	79,100.00	(45,526.00)	33,574.00
Recycling	340,329.00	90,108.00	430,437.00
Anti-drug/Drug Seizures	(115,749.00)	(19,084.00)	(134,833.00)
Debt Service	79,334.19	311,136.00	390,470.19
Capital Projects	(2,701,924.00)	3,367,985.00	666,061.00
Airport	31,552,621.00	315,849.00	31,868,470.00
Highway	7,783,699.00	1,203,117.00	8,986,816.00
Insurance	1,828,247.00	629,878.00	2,458,125.00
<b>TOTAL ALL FUNDS' BALANCES</b>	<b>48,747,964.19</b>	<b>8,709,771.00</b>	<b>57,457,735.19</b>

EAU CLAIRE COUNTY DEBT

Total debt outstanding at 12/31/2016:	
2008B GO Bonds	14,870,000
2011B GO Bonds	16,260,000
2013A GO Bonds	5,440,000
2014A GO Bonds	8,135,000
2015A GO Bonds	8,595,000
2016A GO Promissory Notes	12,630,000
2016B GO Refunding Bonds	14,235,000
2014 State Trust Fund Note	283,142
<b>Total GO Debt outstanding</b>	<b>80,448,142</b>



## Finance Department

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To: Eau Claire County Board of Supervisors  
 Date: May 11, 2017  
 About: March 31, 2017 – 1st Quarter Financial Report – 25.00% of Year

Attached are some highlights related to the March 2017 financial report.

### Revenues

Revenues tend to be more cyclical in nature than expenses. Many of Eau Claire 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 the reimbursement comes later.

Overall, 18.92% of annual revenues have been recognized through March. Note that sales tax (discussed in more detail later) lags by two months. It is also important to note that revenues are presented here on a cash basis and reversing entries for adjusting the County's records to modified accrual in 2016 will distort 2017 balances to the extent that offsetting accruals have not been posted. The line items most affected by this are Sales Tax and Grants and Aids.

Revenues	2017 Annual Budget	Actual thru March 2017	Variance	% of Budget
Grants & Aids	25,387,180	2,966,474	22,420,706	11.68%
User Fees	13,014,760	1,947,947	11,066,813	14.97%
Sales Tax	9,600,000	1,384,437	8,215,563	14.42%
Intergovernmental Charges	377,616	135,342	242,274	35.84%
Fines, Forfeitures & Penalties	1,179,474	109,740	1,069,734	9.30%
Rent	48,640	50,140	(1,500)	103.08%
Licenses & Permits	481,555	133,269	348,286	27.67%
Miscellaneous	1,689,368	360,151	1,329,217	21.32%
Interest	100,020	56,527	43,493	56.52%
Donations	223,270	25,929	197,341	11.61%
<b>Total</b>	<b>52,101,883</b>	<b>7,169,956</b>	<b>44,931,927</b>	<b>13.76%</b>

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, Eau Claire County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of March 31, 2017 follow. This means uncollected taxes due to Eau Claire County equal \$37,419,016, which is \$1,898,466 more than a year ago at this time.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Dec-16	Percent of County-Wide Levy Collected
2016	2017	\$ 4.09	30,595,302	169,167,068	97,384,469	42.43%
2015	2016	\$ 4.02	29,015,350	159,300,022	801,407	99.50%
2014	2015	\$ 3.92	27,690,123	155,168,476	441,934	99.72%
2013	2014	\$ 3.88	26,178,192	151,529,795	160,749	99.89%
2012	2013	\$ 3.87	25,397,935	149,660,627	38,809	99.97%
2011	2012	\$ 3.71	24,493,206	148,648,642	14,580	99.99%
2010	2011	\$ 3.69	24,284,714	145,603,806	381	100.00%
2009	2010	\$ 3.63	23,500,160	140,446,458	934	100.00%
2008	2009	\$ 3.55	23,102,839	133,600,584	951	100.00%
2007	2008	\$ 3.62	19,385,823	129,494,337	1004	100.00%
2006	2007	\$ 3.17	18,706,748	121,254,689	1015	100.00%
2005	2006	\$ 3.22	18,015,071	119,445,234	1044	100.00%
<i>Uncollected Taxes as of March 31, 2017</i>					37,419,016	
<i>One year ago - Uncollected Taxes as of March 31, 2016</i>					35,520,550	

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. Eau Claire County increased its sales tax budget for 2017 to \$9,600,000. Adjusting the budget for historical seasonal receipts, 2017 sales tax collections are ahead of budget at this point.

Sales Tax Payment Month	Sales Tax Sales Month	2012	2013	2014	2015	2016	2017	Average 2012-2016 Cumulative % of Year	Actual 2017 Cumulative % of Budget
January	November	630,915.62	799,401.07	872,359.88	934,158.22	868,975.69	662,534.96	8.69%	6.90%
February	December	844,604.60	817,297.54	774,288.99	707,470.87	708,776.59	996,079.85	16.85%	17.28%
March	January	613,413.34	637,757.50	633,370.05	655,343.24	696,710.19	755,909.81	23.70%	25.15%
April	February	563,535.45	532,904.41	689,925.04	843,562.96	882,113.15	628,527.63	31.14%	31.70%
May	March	783,032.24	834,427.82	852,141.56	864,936.62	659,845.45	-	39.59%	
June	April	741,447.57	606,312.36	641,812.38	719,622.66	933,153.79	-	47.30%	
July	May	549,895.39	783,189.08	856,799.57	854,992.93	880,458.89	-	55.62%	
August	June	872,811.44	924,281.18	935,972.30	835,827.32	819,171.54	-	64.91%	
September	July	783,643.77	655,631.12	764,686.13	1,031,179.75	946,347.82	-	73.76%	
October	August	785,489.76	823,653.13	1,004,487.78	957,996.15	817,002.78	-	83.05%	
November	September	788,958.13	805,688.65	725,272.48	753,987.93	906,726.00	-	91.48%	
December	October	669,855.94	655,378.88	830,917.33	968,166.84	901,132.26	-	100.00%	
Sales Tax Collected		8,627,603.25	8,875,922.74	9,582,033.49	10,127,245.49	10,020,414.15	3,043,052.25		
Sales Tax Budgeted		7,800,000.00	8,060,000.00	8,586,000.00	8,950,000.00	9,280,000.00	9,600,000.00		
Collected in Excess of (Below) Budget		827,603.25	815,922.74	996,033.49	1,177,245.49	740,414.15	-6,556,947.75		

**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 March (interest only) and September (principal and interest). Capital outlay is rarely spent evenly, and there are huge peaks and valleys by month or quarter.

Overall, 18.08% of annual expenditures have been recognized through March.

Expenditures	Budget	Actual	Variance	% of Budget
Wages & Salaries (111-149)	33,497,845	6,518,971	26,978,874	19.46%
Supplies & Services	46,227,135	8,453,491	37,773,644	18.29%
Labor Benefits (150-199)	12,974,596	2,523,018	10,451,578	19.45%
Capital Outlay and Equipment (810-829)	6,057,050	363,890	5,693,160	6.01%
Contingency (100)	300,000	0	300,000	0.00%
<b>Total</b>	<b>99,056,626</b>	<b>17,859,370</b>	<b>81,197,256</b>	<b>18.03%</b>

**Current Eau Claire County 2017 Financial Position**

The Finance Committee and Eau Claire County managers spend a great deal of effort monitoring the Eau Claire 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	2014 Total for Year	2015 Total for Year	2016 Total for Year	2017 Annual Budget	Actual through March 2017	2017 % of Budget
Interest Collected on Delinquent Taxes	523,704	371,710	395,823	500,000	99,523	20%
Zoning and Permits	279,107	329,786	388,431	300,000	124,815	42%
Real Estate Transfer Tax	256,270	270,415	281,283	275,000	75,624	27%
Register of Deeds Filing Fees	341,395	295,570	338,228	305,000	277,856	91%
Interest Earned on Investments	66,759	50,020	117,419	100,000	56,522	57%

Cash balances remain strong and steady, and the Treasurer is maintaining ample reserves for the County.

**In Conclusion**

Particularly with the work drafting the County's 2018 budget, now is the time to remain mindful of current and future indications that funding is changing. Department managers provide 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 Eau Claire 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.

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)  
 March 31, 2017 as of 5/11/17  
 Percent of Year Complete

Department / Account Title	2017 Expense			2017 Revenue			Department Net Variance to Budget	
	25.00%	Budget Including Addition to Fund Balance	Year-to-Date Expenses	% of Budget	Budget Including Carryforwards or Fund Bal Use	Year-to-Date Revenues		% of Budget
General Fund Property Tax		0	0	--	12,046,705	3,075,974	25.53%	(8,970,731)
Forest Crop Taxes		0	0	--	35,000	99,191	283.40%	64,191
County Sales Tax		0	0	--	9,600,000	1,384,437	14.42%	(8,215,563)
Interest on Taxes		0	0	--	455,000	99,523	21.87%	(355,477)
Penalty on Taxes		0	0	--	250,000	48,137	19.25%	(201,863)
Property Use Value Penalty		0	0	--	24,300	328	1.35%	(23,972)
Shared Revenue		0	0	--	2,566,844	0	0.00%	(2,566,844)
Other General Government Grants		0	0	--	205,000	0	0.00%	(205,000)
Dog and Cat Licenses		0	0	--	42,765	0	0.00%	(42,765)
Sale of capital assets		0	0	--	5,000	0	0.00%	(5,000)
Insurance recoveries		0	0	--	10,000	121	1.21%	(9,879)
Courthouse vending revenue		0	0	--	5,000	1,027	20.54%	(3,973)
Restitution Payments		0	0	--	0	1,333	--	1,333
Use of Fund Balance		0	0	--	622,500	0	0.00%	(622,500)
Transfer to Capital Projects		0	0	--	0	0	--	0
Transfer to Debt Service Fund		0	0	--	0	0	--	0
Transfer to Enterprise Fund		0	0	--	0	0	0.00%	0
Transfer to Internal Service Fund		0	0	--	0	0	0.00%	0
Transfer to Special Revenue Fund		0	0	--	0	0	--	0
<b>TOTAL GENERAL FUND NON-DEPARTMENTAL</b>		<b>0</b>	<b>0</b>	<b>--</b>	<b>25,868,114</b>	<b>4,710,071</b>	<b>18.21%</b>	<b>(21,158,043)</b>
County Board		170,701	45,005	26.36%	0	0	--	125,696
Clerk of Courts		1,525,783	337,008	22.09%	1,352,564	459,238	33.95%	295,449
Circuit Courts		938,835	239,646	25.53%	0	0	--	699,189
Register in Probate		289,115	60,525	20.93%	45,000	7,163	15.92%	190,753
Juvenile Division		348,920	87,563	25.10%	9,535	25	0.26%	251,847
Juvenile Jail (Fund 209)		1,126,135	255,575	22.69%	1,126,135	368,954	32.76%	113,379
Admin		877,180	70,649	8.05%	100,900	57,577	57.06%	763,208
Medical examiner		256,306	67,199	26.22%	188,500	38,177	20.25%	38,784
CJCC/Comm Svc		971,582	139,785	14.39%	143,000	37,374	26.14%	726,171
County Clerk / Elections/Tax Deed		295,381	75,855	25.68%	103,400	18,039	17.45%	134,165
Personnel		542,131	117,396	21.65%	0	0	--	424,735
Information Services/Records Center		1,718,644	322,848	18.77%	170,221	1,538	0.90%	1,228,115
Purchasing		395,719	77,096	19.48%	266,600	15,920	5.97%	67,943
Finance		644,738	560,489	86.35%	5,760	44,760	777.08%	323,247
Treasurer		343,107	64,265	18.73%	74,000	74,074	100.10%	278,916
District Attorney / Victim Witness		962,306	223,574	23.23%	398,077	129,449	32.52%	470,104
Corporation Counsel		681,823	143,867	21.10%	28,000	17,953	64.12%	527,909
Register of Deeds		297,643	55,143	18.53%	671,800	212,213	31.59%	(217,087)
Planning and Development/Emergency/Housing		3,205,819	694,445	21.66%	2,048,972	504,734	24.63%	967,136
Facilities Management		2,471,789	444,445	17.98%	517,262	174,841	33.80%	1,684,923
Sheriff		12,976,682	2,760,099	21.27%	989,982	97,670	9.87%	9,324,271
Child Support		1,191,126	240,860	20.22%	1,257,476	301,439	23.97%	(5,771)
Veterans Service		308,932	52,713	17.17%	13,000	14,407	110.82%	255,626
UW Extension		338,025	22,007	6.51%	58,349	20,473	35.09%	278,142
Parks		1,503,988	218,167	14.51%	1,509,694	261,515	17.32%	37,642
<b>TOTAL GENERAL FUND</b>		<b>34,581,408</b>	<b>7,376,222</b>	<b>21.33%</b>	<b>11,078,227</b>	<b>2,857,533</b>	<b>25.79%</b>	<b>18,984,492</b>
Human Services/ADRC		25,768,113	5,544,106	21.52%	27,057,989	4,416,488	16.32%	(2,417,504)
Watershed		138,400	11,624	8.40%	138,400	85,436	61.73%	73,812
Recycling		1,310,000	197,921	15.11%	1,310,000	330,414	25.22%	132,493
Anti-drug/Drug Seizures		372,458	54,366	14.60%	422,458	120,721	28.58%	16,355
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>27,588,971</b>	<b>5,808,017</b>	<b>21.05%</b>	<b>28,928,857</b>	<b>4,953,059</b>	<b>17.12%</b>	<b>(2,194,844)</b>
<b>DEBT SERVICE FUND</b>		<b>8,164,673</b>	<b>920,688</b>	<b>11.28%</b>	<b>8,164,673</b>	<b>1,966,718</b>	<b>24.09%</b>	<b>1,046,030</b>
<b>CAPITAL PROJECTS FUND</b>		<b>3,592,600</b>	<b>318,386</b>	<b>8.86%</b>	<b>3,592,600</b>	<b>10,630</b>	<b>0.30%</b>	<b>(307,756)</b>
Airport		2,136,195	205,402	9.62%	2,136,195	490,547	22.96%	285,145
Highway		21,490,516	2,815,974	13.10%	21,540,516	3,411,601	15.84%	545,627
Insurance		1,502,263	414,681	27.60%	1,502,263	58	0.00%	(414,623)
<b>TOTAL ENTERPRISE FUNDS</b>		<b>25,128,974</b>	<b>3,436,057</b>	<b>13.67%</b>	<b>25,178,974</b>	<b>3,902,206</b>	<b>15.50%</b>	<b>416,149</b>
<b>TOTAL COUNTY</b>		<b>99,056,626</b>	<b>17,859,370</b>	<b>18.03%</b>	<b>102,811,445</b>	<b>18,400,217</b>	<b>17.90%</b>	<b>(3,213,972)</b>

EAU CLAIRE COUNTY FUND BALANCES	12/31/2016 (unaudited)	2017 Net Income/Adj YTD	March 31, 2017 as of 5/11/17
General Fund	14,509,441.00	191,381.71	14,700,822.71
Human Services	(1,760,826.00)	(1,127,618.00)	(2,888,444.00)
Watershed	33,574.00	73,812.00	107,386.00
Recycling	430,437.00	132,493.00	562,930.00
Anti-drug/Drug Seizures	(134,833.00)	66,355.00	(68,478.00)
Debt Service	390,470.00	1,046,030.00	1,436,500.00
Capital Projects	666,061.00	(307,756.00)	358,305.00
Airport	31,868,470.00	285,145.00	32,153,615.00
Highway	8,996,816.00	595,627.00	9,592,443.00
Insurance	2,458,125.00	(414,623.00)	2,043,502.00
<b>TOTAL ALL FUNDS' BALANCES</b>	<b>57,457,735.00</b>	<b>540,846.71</b>	<b>57,998,581.71</b>

EAU CLAIRE COUNTY DEBT	
Total debt outstanding at 12/31/2016:	
2008B GO Bonds	14,870,000
2011B GO Bonds	16,260,000
2013A GO Bonds	5,440,000
2014A GO Bonds	8,135,000
2015A GO Bonds	8,595,000
2016A GO Promissory Notes	12,630,000
2016B GO Refunding Bonds	14,235,000
2014 State Trust Fund Note	283,142
<b>Total GO Debt outstanding</b>	<b>80,448,142</b>

**2017: Eau Claire County 2018 Budget Timeline**  
 Timeline and policies subject to adjustment throughout the process

MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
January	Solid date on payroll numbers for dept heads		<p><b>Even years:</b> with COA develop strategic planning process.</p> <p>Discussion of calendar with Internal Services</p>	Review and Update Continuity of Operations – essential positions and functions.			
February			Annual Report Guidance submitted.			<p>Review budget calendar</p> <p><b>Odd Years:</b> State Budget Legislative Update</p>	
March		<p><b>Even years:</b> Recommendation on elected official pay prior to March 15 (see sec. 3.20.001A of the county code)</p>		Technology Requests due to IS	<p><b>Even years:</b> HR Committee to take action on elected official pay</p>	<p>Finalize Budget Calendar</p> <p>Discussion of Budget policies and priorities</p>	<p><b>Even years:</b> Elected Official Pay resolution</p>
April				April 1: Annual Report Due		<p>Discussion of Budget policies and priorities and calendar</p>	<p><b>Even years:</b> Organizational meeting</p>

*Updated 6/1/17*

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MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
May	<p><b>April 10:</b> CIP instructions delivered</p>		<p>Meetings with DH's s on performance measures</p> <p><b>May 15:</b> CIP Team meeting to recommend capital projects</p> <p><b>May 19:</b> Budget Guidelines / calendar distributed and marketing to DH's and others with a July 1 deadline)</p>	<p><b>May 11:</b> Strategic Plan PEST Analysis</p>	<p>Discuss CIP needs of the Dept.</p>		<p><b>Even years</b> Strategic Plan</p>
June	<p>Obtain benefit renewal #'s</p> <p><b>June 7:</b> Distribute budget forms and instructions to departments and outside agencies</p>	<p>Recommendation on Class/Comp changes</p>		<p>New position requests to County Administrator and HR Director by June 23rd – meetings to be scheduled in July</p>		<p><b>June 9<sup>8</sup>:</b> Committee meeting, 4:30 pm</p> <p>CIP review with long term debt</p> <p>Approve Budget Survey</p> <p>Written presentation: detail on performance measures</p>	<p><b>Even years:</b> Strategic Plan Adoption</p>



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MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
July	<p><b>July:</b> Budget on-line survey ready July 1                      Provide Depts salaries and benefits and health insurance projections</p> <p><b>July 31:</b> Final numbers on health insurance</p>		<p><b>July 1:</b> Distribute CIP to Departments to incorporate into budgets.</p> <p>Marketing of survey</p>	<p><b>TBD:</b> Budget training sessions for staff</p> <p>Marketing of survey</p>	<p>Begin discussion of goals for 2017 consistent with strategic plan (performance measurement)</p>	<p><b>July 13:</b> Committee meeting, 4:30 pm</p> <p><b>July 27:</b> Public Input Session @ Village of Fall Creek (6 pm)</p>	
August	<p><b>Aug 21-31</b> Administrative Staff budget review with departments</p>		<p><b>Aug 21-31:</b> Administrative Staff budget review with departments</p>	<p><b>Aug 21:</b> All completed budget packets due to Finance Director (including personnel, capital &amp; user fees) in electronic form</p> <p><b>Aug 23-31:</b> Administrative Staff budget review with departments</p>	<p>August committee meetings: Discussion of goals based on strategic plan</p> <p>Review draft budgets as submitted by departments by Aug 20</p>	<p><b>Aug 10:</b> Committee meeting and Public Input Session @ LE Phillips Library 4:30 pm meeting 6:30 pm public input session</p>	<p><b>August 15:</b> County Board meeting</p>
September	<p>Administrative staff budget review with departments</p> <p>Meet with F&amp;B on departmental budgets</p>		<p>Administrative staff budget review with departments</p> <p><b>Sept 20:</b> CA recommended budget due</p>	<p><b>Sept 1:</b> Revised user fees due to Administration</p> <p>Administrative staff budget review with departments.</p>		<p><b>TBD</b> Committee mtg.</p> <p><b>TBD:</b> Committee meets with departments</p>	<p><b>Sept 19</b> County Board meeting; 1<sup>st</sup> reading of HR Committees recommendation on personnel requests</p>

**2017: Eau Claire County 2018 Budget Timeline**

Timeline and policies subject to adjustment throughout the process

MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
September (con't)			Meet with F&B on departmental budgets  <b>Sept 24-26:</b> WCA Annual Conference	Meet with F&B on dept. budgets			Also update County Board on preliminary budget information.
October	<b>Oct 29:</b> Official publication of budget due to L-T.		<b>Oct 22-25:</b> ICMA Conference  <b>Oct 26:</b> Budget books e-delivered to Co. Board		Review F&B Committee budget recommendation  Supervisor development of potential amendments  <b>Odd years:</b> Prior to November 1, HR to review and recommend county board salaries. (see section 3.20.001 C of the county code)	<b>TBD:</b> Committee meets with departments (including Community agency review and wrap up)  <b>TBD:</b> Complete final revisions and prepare budget recommendation (wrap up)	<b>Oct. 3:</b> County board meeting  <b>Oct. 17:</b> Consideration of F&B user fee recommendation  Board receives budget and amendment forms
November			<b>Nov. 1:</b> Summary of budget amendments distributed with Board packet.				<b>Nov. 8:</b> County Board meeting. Individual supervisor amendments due to Admin.  <b>Nov 14-15:</b> Budget deliberations

**Proposed Eau Claire County 2018 to 2027 Capital Improvement Plan**

Department - Item	Funding Source	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
<b>Airport</b>												
Crack Seal Asphalt Pavements	Airport Revenue	73,500										\$ 73,500
Airport IT Improvements	Airport Revenue	33,000										\$ 33,000
Airport Building Improvements	Airport Revenue	21,000										\$ 21,000
Airport Miscellaneous Improvements	Airport Revenue	11,000										\$ 11,000
Rehabilitate Runway 14/32	Airport Revenue	150,000										\$ 150,000
		\$ 288,500										\$ 288,500
<b>Facilities</b>												
BAS System Controllers	Borrowing	190,000										\$ 190,000
Courthouse Carpet (Child Support office)	Borrowing	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$ 160,000
Highway Site Purchase & Facility Design	Borrowing	1,000,000										\$ 1,000,000
IS Server Room Pre-Action System	Borrowing	40,000										\$ 40,000
Caulking/Waterproofing Parking Structure (LE Center)	Borrowing	32,000			32,000			32,000				\$ 128,000
Steam Boiler Replacement Engineering	Borrowing	80,000										\$ 80,000
		\$ 1,362,000	\$ 20,000	\$ 15,000	\$ 47,000	\$ 15,000	\$ 15,000	\$ 47,000	\$ 15,000	\$ 15,000	\$ 47,000	\$ 1,598,000
<b>Planning and Development</b>												
Aerial Photos	Bonds / Levy			75,000			75,000					\$ 150,000
Recycling Drop-off Bins	Recycling Grant/Fees	26,350	26,350	26,350								\$ 79,050
Eau Claire River Watershed	Grants/Lake EC/Lake Altoona	300,000	26,350	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	\$ 2,726,350
Groundwater Management Planning	Grant Funds / In-Kind	100,000	26,350		20,000				20,000			\$ 166,350
Land Stewardship Acquisitions	Fundraising/Grants	100,000	26,350	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$ 926,350
Survey Total Robotic Station	Bonds / Levy		26,350									\$ 26,350
LIDAR Data with Aerial Photo	Bonds / Levy			75,000								\$ 75,000
Survey Grade Network Rover GPS Receiver	Bonds / Levy					15,000		15,000	433,150	75,000		\$ 463,150
		\$ 526,350	\$ 131,750	\$ 576,350	\$ 420,000	\$ 415,000	\$ 475,000	\$ 428,150	\$ 866,300	\$ 563,150	\$ 443,150	\$ 4,845,200
<b>Children's Court Services</b>												
JDC Control Room Improvement	Fees	6,900										\$ 6,900
		\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,900
<b>Exposition Center</b>												
Total												
Replace HVAC System and Ceiling/Floor Work Ice Arena		170,000										\$ 170,000
Pave from Fairview Drive to Building E Parking Lot		32,000										\$ 32,000
Electrical Upgrade to Barns and Campsites		54,000										\$ 54,000
Build Outdoor Wedding Area w/ Rocks, Trellis & Water Feature			20,000									\$ 20,000
Install Irrigation System Around Building E			14,000									\$ 14,000
Materials Bin System			9,000									\$ 9,000
Pave Fairview Drive Back to Lowes Creek Park Entrance				44,000								\$ 44,000
New Chairs for Building E (450 @ \$20 each)				9,000								\$ 9,000
New Bleachers				6,500								\$ 6,500
New Dividing Wall Building E				12,000								\$ 12,000
Door Replacement Work Building E					12,000							\$ 12,000
Replacement Kitchen Appliances					11,000							\$ 11,000
Flooring Replacement Building E						18,000						\$ 18,000
LED Lighting Upgrades to Building E							16,000					\$ 16,000
Digital Message Board for Entrance with Light for Flag								18,000				\$ 18,000
Construct Storage Shed									70,000			\$ 70,000
Arched Entrance Ways into Grounds										43,000		\$ 43,000
Pave From Building E to Concession Stand, Back to Entrance											65,000	\$ 65,000
		\$ 256,000	\$ 43,000	\$ 71,500	\$ 23,000	\$ 18,000	\$ 16,000	\$ 18,000	\$ 70,000	\$ 43,000	\$ 65,000	\$ 623,500
<b>Sheriff</b>												
Fleet Replacement		171,300	171,300	171,300	171,300	171,300						\$ 856,500
Squad Equipment		15,000										\$ 15,000
Traffic Radar		5,200	5,200	5,200	5,200	5,200						\$ 26,000
Taser Replacement		14,000	14,000	14,000	14,000	14,000						\$ 70,000
Dishwasher		68,000										\$ 68,000
		\$ 273,500	\$ 190,500	\$ 190,500	\$ 190,500	\$ 190,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,035,500

Parks and Forest	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Coon Fork Office / restroom	140,000										140,000
Boat Dock Replacements	28,600										28,600
Ski Trail Groomer (replaces track/truck machine)	44,500										44,500
Pickup Truck	29,000										29,000
UTV (replacing 4-wheeler)	15,000										15,000
Trailer for Skid Steer	7,000										7,000
Lake Altoona Park Phase 1 Engineering	75,000										75,000
Tower Ridge Ski Trail Lights	Grant / Donation	64,428									64,428
Rifle Range Improvements (100% grant/donation funded)	Grant / Donation	100,000									100,000
Harstad Pavillion Rehab		24,500									24,500
Blacktop Tower Ridge Driveway (50% grant funded)	Levy / Grant	30,000									30,000
Metal Roof Pinter Cabins and Garage		28,000									28,000
Drill Well and Hand Pump Lions Youth Camp	(possibly operating budget)	5,000									5,000
Harstad Cold in Place Road Recycling		30,000									30,000
Replacement of Crawler Dozer	Trade-in / Bonding	119,110									119,110
Replacement of Tracked Skid Steer	Trade-in / Bonding	68,000									68,000
Water, Septic, Electric, Storm Sewer Upgrades - Lake Altoona Park		925,000									925,000
Replace John Deere Grader		127,000									127,000
Pave Lowes Creek Driveway and Parking Lot		88,000									88,000
Bridge Black Creek Forest Road		109,000									109,000
Blacktop Coon Fork Dumping Station Drive and Parking Lot		56,000									56,000
Replace 2005 New Holland Mower		25,000									25,000
Replace 2005 Dodge Truck		29,000									29,000
Replace Heavy Equipment Trailer		25,000									25,000
Coon Fork Group Campsite Development			114,000								114,000
Playground Addition - Lowes Creek			58,000								58,000
Lake Altoona Parking Lot Improvements			325,000								325,000
Replace 2007 Ford F-350 Truck			49,000								49,000
Replace 2009 Ford Ranger			26,500								26,500
Construct Steps and Look out - Hamilton Falls			19,000								19,000
ADA Canoe LaunchPoint - Lake Eau Claire			15,000								15,000
Lake Altoona Park Pavillions and Restroom				492,000							492,000
Coon Fork Beach Shelter/Electrical Upgrades				78,000							78,000
Replace Coon Fork 2011 Ford F150 4x2 truck				30,000							30,000
Replace 2011 Ski Trailer Groomer Trailer				9,000							9,000
Lowes Creek Restroom Facility and Security Lights				116,000							116,000
60' Bucket Truck				68,000							68,000
Track Hoe Purchase				88,000							88,000
Lake Altoona New Clubhouse (4 season building)											88,000
Replace New Holland Tractor					2,500,000						2,500,000
Pickup Truck Replacement					87,000						87,000
Black Creek Bridge Coon Fork Hiking Trail					29,500						29,500
Mini Escavator Track Hoe					43,000						43,000
Coon Gut Creek Bridge (Snowmobile / ATV programs)					46,000						46,000
Coon Fork Playground Replacement Campground					54,000						54,000
Harstad Park Playground Replacement					74,000						74,000
Lake Altoona Park Concession Stand / Restrooms						64,000					64,000
Add Electrical Outlets to Harstad Pavillion / Security Light						1,500,000					1,500,000
New Well and Hamp Pump LL Phillipis Park						28,000					28,000
Pickup Truck						7,000					7,000
Canoe Campsite Development - Eau Claire River						29,000					29,000
Chipper						8,000					8,000
Wooden Boardwalk Construction Big Falls						20,000					20,000
Resurface Lake Eau Claire Park Drive						18,000					18,000
County Forest Land Purchase - Paper Company Lands						75,000					75,000
New Maintenance Builidng - Lake Altoona Park						300,000					300,000
Heated Chalet with Restrooms - Lowes Creek Park							225,000				225,000
Parking Lot Beach - Lake Eau Claire							175,000				175,000
New lawnmower							240,000				240,000
Pickup Truck							26,000				26,000
Accessible Canoe/Kayak Launch - Coon Fork							32,000				32,000
Security Lighting Coon Fork Dayside							15,500				15,500
Improve Canoe/Kayak Landings - County Forest							35,000				35,000
Lake Altoona Park Beach Upgrades							71,000				71,000
Lake Altoona Park Lighting Upgrades								70,000			70,000
								120,000			120,000
Repace Coon Fork Campground Roads											-
Stump Grinder									76,000		76,000
Lake Altoona Parking Lot Lights									17,000		17,000
Replace Bearcat Snowmobile									55,000		55,000
Pickup Truck									12,500		12,500
Lawn Mower Replacement									34,000		34,000
Channey Road Enhancements									235,000		235,000
Lake Eau Claire Parking Lot Resurfacing									120,000		120,000
Replace Sterling Dump Truck									85,000		85,000
ADA Accessible Playground Development - Coon Fork										124,000	124,000
Pickup Truck										125,000	125,000
Replace John Deere Gator for Grooming										34,000	34,000
Coon Fork Restroom Construction for D loop										32,000	32,000
										227,900	227,900
											-
	\$ 808,138	\$ 1,384,000	\$ 606,500	\$ 881,000	\$ 2,833,500	\$ 2,049,000	\$ 820,500	\$ 190,000	\$ 634,500	\$ 10,207,138	\$ 20,414,276

Information Systems	Funding Source (DepB)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
Network Switch Expansion Replacement	DHS	\$ 36,450										
Avatar Enhancements	DHS	\$ 100,000										
Avatar Signature Pad Module	DHS	\$ 10,000										
		\$ 110,000										
NetApp Upgrade	Courthouse	\$ 14,000										
Disaster Recovery Network Core		\$ 40,000										
Disaster Recovery Network MPLS		\$ 32,200										
Disaster Recovery Server UCS		\$ 80,000										
Disaster Recovery Vmware		\$ 30,000										
Disaster Recovery Storage		\$ 85,000										
Disaster Recovery Storage Replication		\$ 100,000										
		\$ 381,200										
Switch Upgrade - 3850 M-GIG	Courthouse	\$ 24,300										
Indoor Access Points	Courthouse	\$ 60,795										
		\$ 85,095										
Redundant Route to Public Safety Towers	Courthouse	\$ 83,000										
Union Tower Project		\$ 99,000										
Union Tower LTE		\$ 65,000										
Lake Eau Claire Tower Camera		\$ 5,000										
Tower Upgrade to LTE		\$ 55,000										
PSC Grant Cash Match		\$ 20,000										
		\$ 327,000										
Network Core Replacement - 5596		\$ 330,000										
ASA / VPN Migration		\$ 61,700										
Replace ASR Internet Routes (2013)		\$ 30,000										
		\$ 421,700										
Jail Scheduling Application	Sheriff	\$ 50,000										
Spillman Enhancements	Sheriff	\$ 100,000										
		\$ 150,000										
Upgrade AV in Courthouse	Clerk of Courts	\$ 21,600										
Timekeeping Application	Human Resources	\$ 20,000										
Digital Radio Communications Upgrade	Highway	\$ 28,000										
SPLUNK Perpetual License	Information Systems	\$ 20,000										
Airstotle Insight	Information Systems	\$ 18,600										
24 Port Switch for New Building	Parks & Forest	\$ 10,000										
Microfilm Scanning Project	Probate	\$ 35,500										
Replace Microfilm Reader	Probate	\$ 10,000										
		\$ 163,700										
Milestone Recording Server	Courthouse	\$ 76,000										
Total		\$ 1,751,145										
<b>Highway</b>												
Dump Trucks (Lease Program)		\$ 366,300	\$ 366,300	\$ 366,300	\$ 366,300	\$ 366,300	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,831,500
Asphalt Paver (Lease Program)		\$ 53,280	\$ 53,280	\$ 53,280	\$ 53,280							\$ 213,120
Motor Grader		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000						\$ 20,000
Light Equipment Trailer		\$ 8,000				\$ 8,000						\$ 16,000
Steel Roller - Rent											\$ 175,000	\$ 175,000
Rubber Tire- Rent										\$ 135,000		\$ 135,000
Chipsreader						\$ 300,000						\$ 300,000
Shoulder Machine			\$ 100,000									\$ 100,000
Excavator				\$ 222,605			\$ 325,000					\$ 547,605
Tip Top Trailer (2)		\$ 29,165										\$ 29,165
End Loader		\$ 200,000			\$ 313,368			\$ 350,000		\$ 250,000		\$ 1,113,368
Mowers			\$ 180,000	\$ 50,000							\$ 50,000	\$ 100,000
Fuel Truck												\$ 180,000
Boom Truck		\$ 221,000										\$ 221,000
Rubber Tired Hoe						\$ 139,814						\$ 139,814
Tractor Mower		\$ 105,000				\$ 140,000			\$ 300,000		\$ 125,000	\$ 670,000
Chipper (3)				\$ 80,000				\$ 80,000			\$ 4,885,000	\$ 5,045,000
Highway Improvement Projects		\$ 6,438,000	\$ 6,135,000	\$ 5,908,000	\$ 5,613,500	\$ 5,640,500	\$ 6,008,000	\$ 5,410,000	\$ 5,254,000	\$ 4,560,000		\$ 50,967,000
Dump Truck Purchase (5)		\$ 975,000										\$ 975,000
Road Reclaimer		\$ 890,000										\$ 890,000
Equipment Reduction		\$ (881,745)										\$ (881,745)
Small Vehicle Fleet Program		\$ 350,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,250,000
Total		\$ 8,653,000	\$ 6,943,580	\$ 6,684,185	\$ 6,350,448	\$ 6,598,614	\$ 6,733,000	\$ 6,240,000	\$ 5,954,000	\$ 5,345,000	\$ 5,635,000	\$ 66,036,827
Grand Total		\$ 13,925,533	\$ 8,712,830	\$ 8,144,035	\$ 7,911,948	\$ 10,070,614	\$ 9,288,000	\$ 7,553,650	\$ 7,095,300	\$ 6,600,650	\$ 16,397,288	\$ 94,848,703

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## Eau Claire County Sales Tax Collections

<u>Month</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
January	\$ 712,769	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910
February	567,975	518,319	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528
March	620,370	636,257	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348
April	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623	933,154	
May	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993	880,459	
June	763,310	573,694	476,205	707,990	872,811	924,281	935,972	835,827	819,172	
July	646,194	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	
August	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	
September	700,371	634,987	631,589	804,241	788,958	805,689	725,272	753,988	906,726	
October	607,962	701,541	642,499	705,976	669,856	655,379	830,917	968,167	901,132	
November	692,960	631,616	728,502	630,916	799,401	872,360	934,158	868,976	662,535	
December	697,019	562,547	692,239	844,605	817,298	774,289	707,471	708,777	996,080	
Add'l Rec'd	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 8,027,497</b>	<b>\$ 7,422,090</b>	<b>\$ 7,734,272</b>	<b>\$ 8,240,305</b>	<b>\$ 8,768,781</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 2,298,786</b>
<b>Budgeted</b>	<b>\$ 8,175,000</b>	<b>\$ 8,175,000</b>	<b>\$ 7,675,000</b>	<b>\$ 7,675,000</b>	<b>\$ 7,800,000</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>
<b>Excess (Short)</b>	<b>\$ (147,503)</b>	<b>\$ (752,910)</b>	<b>\$ 59,272</b>	<b>\$ 565,305</b>	<b>\$ 968,781</b>	<b>\$ 845,873</b>	<b>\$ 991,013</b>	<b>\$ 1,113,370</b>	<b>\$ 821,277</b>	
		2009 Shortfall	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus
<b>Total County Taxable Sales</b>	<b>\$ 1,605,499,400</b>	<b>\$ 1,484,418,000</b>	<b>\$ 1,546,854,400</b>	<b>\$ 1,648,061,000</b>	<b>\$ 1,753,756,200</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 459,757,126</b>
<b>Yearly Average</b>	<b>\$ 668,958</b>	<b>\$ 618,508</b>	<b>\$ 644,523</b>	<b>\$ 686,692</b>	<b>\$ 730,732</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 766,262</b>

<u>Month</u>	<u>Monthly Avg</u>	<u>Median</u>
January	\$ 652,356	\$ 643,814
February	\$ 646,823	\$ 615,718
March	\$ 726,531	\$ 721,439
April	\$ 709,996	\$ 711,305
May	\$ 714,973	\$ 663,464
June	\$ 767,696	\$ 819,172
July	\$ 778,591	\$ 751,169
August	\$ 787,097	\$ 785,490
September	\$ 750,202	\$ 753,988
October	\$ 742,603	\$ 701,541
November	\$ 757,936	\$ 728,502
December	\$ 755,592	\$ 708,777

January, February and March reflect 2017 sales tax received

Calendar Year 2017

Budget transfers requested by departments through May 2017

\$	-	
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\$	-	Total movement within adopted budget

Budget additions to the adopted budget per department requests

\$	13,285.00	Increase DHS budget for CCS to cover necessary equipment purchases for new staff
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\$	13,285.00	Total additions to the DHS adopted budget

MINUTES

Eau Claire County  
Committee on Finance and Budget  
Thursday, May 11, 2017 / 4:30 pm

721 Oxford Avenue  
Eau Claire County Courthouse – Room 1273  
Eau Claire, WI 54703

Members present: Supervisors Jim Dunning, Stella Pagonis, Robin Leary, Nick Smiar

Staff present: Kathryn Schauf, County Administrator

The meeting was called to order at 4:30 pm by Chairperson Jim Dunning.

**Public Comment Period**

Supervisor Pagonis stated that a potential change is being proposed by the Joint Review Board that requires yearly meetings for each jurisdiction.

**2017 Budget Priority Discussion / Action**

Committee discussed priorities. Supervisor Pagonis will provide input prior to distribution.

**Review Highway Winter Maintenance Reserve Account**

Highway Commissioner Jon Johnson provided background on winter maintenance, history, goals and objective of the Highway Department. Mr. Johnson will provide additional information for the committee's consideration on program funding. A draft ordinance change will also be presented and considered at the July meeting.

**2016 Budget Update / Discussion**

Audit team is here and working. Final numbers should be available shortly.

**2018 Budget / Discussion**

Presentation on Committee Oversight: Discussion on communication from Committee on Finance & Budget to peer oversight committees on budget process. Focus of discussion with committee's on "priority programming".

Timeline: Done.

Budget Guidelines: Guidelines were reviewed.

Budget Survey: dates needed to be updated at the end. We need to work to get the word out – advertising in multiple forums is helpful.

Capital Projects: Process update was provided.

**Outagamie County Resolution / Discussion - Action**

No action was taken.



**Finance Department Process Analysis / Update on Transition / Discussion**

Update on automated process.

**Regional Business Fund / Discussion - Action**

An update was given on program parameters and alternatives for use of the \$520,000 in CDBG funds.

**Financial Activity Updates**

County Sales Tax Report: update provided

County Board Chair Vouchers: none

Line Item Transfers: The committee requests for additional detail in the report for future decision making.  
No action taken – more information needs to be provided.

**Review / Approval of the April 13, 2017 Committee Minutes / Discussion – Action**

Motion by Supervisor Leary to approve of the April 13, 2017 committee minutes as written.

**Schedule Next Meeting and Agenda Items**

Next meeting will be held on Thursday, June 8, 2017 at 4:30 pm.

Items to be on agenda: carry forward policy.

Committee adjourned at 6:41 pm.

Respectfully submitted,

Kathryn Schauf

County Administrator