

AGENDA

Eau Claire County
Committee on Finance and Budget

Monday, May 6, 2019 / 5:00 pm
Eau Claire County Courthouse – **Room LEC 1301/1302**
Eau Claire, WI 54703

[Please click on agenda item to be directed to linked supporting document.](#)

1. Call Meeting to Order and Confirmation of Compliance with Open Meetings Law
2. Public Comment
3. Tax Deed Discussion: Property in Town of Pleasant Valley / Discussion – Action [pg.1](#)
4. Proposed Resolution 19-20/013 “Authorizing Participation in the LGIP and Designating the ‘Local Official’” / Discussion – Action [pg.3](#)
5. Cash Handling Policies / Discussion – Action [pg.5](#)
6. Quarter 1 Investment Income / Discussion [pg.30](#)
7. Proposed Resolution 19-20/016 “Authorizing Carryforward of Funds from 2018 Budget...” / Discussion – Action [pg.31](#)
8. Proposed Ordinance 19-20/007 “To Repeal Chapter 4.09 of the Code: County Accounts” / Discussion – Action [pg.38](#)
9. Preliminary 2019 Quarter 1 Financial Results / Discussion [pg.43](#)
 - a. Overall County Q1 performance reports
 - b. Q1 trended personnel report
 - c. Q1 Finance Department report
10. Preliminary 2020 Budget Calendar (*please bring calendars*) / Discussion – Action [pg.57](#)
11. 2020 Budget Survey / Discussion – Action
12. Financial Activity Updates / Discussion - Action
 - a. County Sales Tax Report – February earnings received in April [pg.62](#)
 - b. County Board Chair Vouchers - **None**
 - c. Line Item Transfers - **None**
13. Review / Approval of Regular Committee Minutes: April 8, 2019 [pg.63](#)
14. Schedule next meeting and agenda items
15. Adjourn

Post: 04/29/2019

Copy: media, Committee members, Board Chair, Kathryn Schauf, Norb Kirk, Janet Loomis, Tim Sullivan, Vickie Gardner, Glenda Lyons, Sue McDonald

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.

Dennis Kitelinger Property- Town of Pleasant Valley



Kitelinger Property
Parcel 018-1146-08-009

S10405 County Rd HHI

Town of Pleasant Valley
in Cleghorn across from
the Fire Station

The Kitelinger property had a notice of contamination document filed by the DNR in 2014 for potential soil contamination from a spill back in 1997. The DNR instructed him to investigate, treat and remove if necessary and monitor the area. Mr. Kitelinger has not done that. The property is now tax delinquent with unpaid taxes from 2014 – 2018. Mr. Kitelinger is currently in the house, but it is in very poor shape, and we will need to evict after we have taken possession of the property if he has not moved out yet.

The Town of Pleasant Valley is very interested in obtaining the property and cleaning it up. The town owns the lot directly to the north of the Kitelinger property and it sits right across from the fire station. The town has had inspections done on the house to determine the steps needed for its removal and has been in contact with the DNR regarding the contamination issue.

We are asking permission of the F & B committee that upon receiving a written request from the Township, and them signing a hold harmless agreement, that we can proceed in taking the Kitelinger property with a tax deed. We would then bring to the F & B committee a resolution to go to County board to convey it to the Town of Pleasant Valley. As outlined in State Statute 75.17, the county shall convey the property to the municipality upon written request for no consideration. The town will be responsible for all of the inspection and clean-up costs.

Wis. Stats. 75.17 Transfer of contaminated land to a municipality.

75.17(1)(1) *In this section:*

75.17(1)(a) (a) "Hazardous substance" has the meaning given in s. [292.01 \(5\)](#).

75.17(1)(b) (b) "Municipality" means a city, village or town.

75.17(2) (2) *If a county does not take a tax deed for property that is subject to a tax certificate and that is contaminated by a hazardous substance, within 2 years after the expiration of the redemption period that is described under s. [75.14 \(1\)](#) and specified in s. [74.57 \(2\) \(a\)](#) and [\(b\) \(intro.\)](#), the county shall take a tax deed for such property upon receiving a written request to do so from the municipality in which the property is located. The county may then retain ownership of the property or, if the county does not wish to retain ownership of the property, the county shall transfer ownership of the property to the municipality, for no consideration, within 180 days after receiving the written request from the municipality.*

Wis. Stats. 292.26(2)

Except as provided in sub (3), a local governmental unit is immune from civil liability related to the discharge of a hazardous substance on or from property formerly owned or controlled by the local governmental unit if the property is no longer owned by the local governmental unit at the time the discharge is discovered and if any of the following applies:

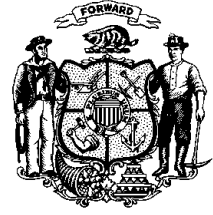
(a) the local governmental unit acquired the property through tax delinquency proceedings or as the result of an order by a bankruptcy court.

292.11(9) (e) 1 defines a local governmental unit as a municipality. **292.01(11)** defines municipality to include a town or a county



OFFICE OF COUNTY TREASURER

EAU CLAIRE COUNTY COURTHOUSE
721 OXFORD AVENUE, SUITE 1250
EAU CLAIRE, WI 54703-5478
715-839-4805 • 715-839-6025 FAX



Glenda J. Lyons
County Treasurer

Ericka Frueh
Office Manager

FACT SHEET TO FILE NO. 19-20/013

Resolution File no. 19-20/013 Authorizing participation in the Local Government Investment Pool and designating the “Local Official(s)”. This resolution is simply to update our resolution already on file with the LGIP for our current accounts. The form on file is not the suggested resolution format LGIP now requires. Our accounts were opened May 7, 1991.

At this time, we are also updating the “Local Official” which can be done as needed. We do have a new Deputy Treasurer, Ericka Frueh, who will now be able to move funds to and from the Eau Claire County US Bank General Fund only, which is the same authority as the County Treasurer, Glenda Lyons.

Respectfully submitted,

Glenda J. Lyons
County Treasurer

2
3 - AUTHORIZING PARTICIPATION IN THE LOCAL GOVERNMENT INVESTMENT
4 POOL AND DESIGNATING THE "LOCAL OFFICIAL(S)" -
5

6 WHEREAS, pursuant to Wis. Stat. § 25.50 the State of Wisconsin has a Local Government
7 Investment Pool; and,
8

9 WHEREAS, it may prove beneficial for Eau Claire County to participate in the program;
10 and,
11

12 WHEREAS, Wis. Stat. § 25.50 (1)(e) defines "Local Official" as "*each officer or employee*
13 *of a local government who by law or vote of the governing body of the local government is made the*
14 *custodian of funds.*"
15

16 NOW THEREFORE BE IT RESOLVED that Eau Claire County may participate in the
17 State of Wisconsin's Local Government Investment Pool.
18

19 BE IT FURTHER RESOLVED, that the following officers/officials shall be designated
20 as the "Local Official" authorized to transfer funds to or from the Local Government Investment
21 Pool. Notification of changes in authorized officials may be made to the department of
22 administration in writing without modification to this resolution:
23

- 24 1. County Treasurer – Glenda Lyons
- 25 2. Deputy Treasurer/Office Manager – Ericka Frueh
- 26

27 BE IT FURTHER RESOLVED, The Local Government Investment Pool is not
28 authorized to accept email requests: including facsimile transmissions, for withdrawal of funds.
29
30
31
32
33

Committee on Finance and Budget

45 TJS/yk

46 Dated this _____ day of _____, 2019.



May 31, 2016

**Cash Handling Internal Control
and Process Assessment Results
for:**

Eau Claire County

Prepared by:

Brock Geyen, Principal

brock.geyen@CLAconnect.com

Judy Enders, Manager

judy.enders@CLAconnect.com

TABLE OF CONTENTS

Executive Summary	3
Objectives and Scope	4
Conclusion	5
Treasurer's Office	5
Planning and Development	10
Clerk of Courts	13
Parks	15
ADRC	18
Register of Deeds	20
Human Services	22
Corrective Action Form	25

EXECUTIVE SUMMARY

CliftonLarsonAllen LLP (“CliftonLarsonAllen” or “CLA”) performed an Internal Control Assessment for Eau Claire County. The purpose of the assessment was to assess the design of processes related to receipting, review and document internal controls and provide recommendations to improve the internal control environment and associated risk.

The assessment was performed as a result of Eau Claire County Administration understanding the importance of a strong internal control environment and supporting the implementation of such a culture.

The Internal Control Assessment was performed from January 2016 to May 2016 in accordance with the timeline agreed to by Eau Claire County.

The assessment was performed by first gaining an understanding of the processes, risks, and internal controls surrounding the current state design. CLA interviewed individuals from the following functional/process areas:

- Treasurer’s Department
- Clerk of Court
- Planning and Development
- ADRC
- Human Services
- Parks
- Register of Deeds
- Sheriff (Separately reported due to sensitive and confidential nature of certain law enforcement activities)

CLA documented MS Word narratives for each of the above processes, identifying key internal controls throughout the processes. In addition, process walkthroughs were conducted with process owners to gain a better understanding of the processes.

Based on the interviews, process walkthroughs, and documented MS Word narratives identifying key controls, CLA developed this report to communicate and address the following:

- Observations identified.
- Recommendations and best practices.
- Ranking of priority.

Conclusion

The goal of the project is to strengthen the County’s internal control environment. As a result, we provide you all of our recommendations regardless of significance for your consideration. While a communication of this type is critical in nature, it should be noted that we found instances of current practice or procedure that we found commendable. We wish to express our appreciation for the courtesy and cooperation extended to us during the course of our engagement.

OBJECTIVES AND SCOPE

The objective of the Internal Controls Assessment was to assist Eau Claire County with the following:

- Facilitate meetings with key staff and stakeholders to gain an understanding of the current state processes and internal controls.
- Evaluate the design of current state processes and internal controls to mitigate relevant risks (including people, process, and technology).
- Identify internal control improvement opportunities and provide recommendations.
- Propose future state changes that mitigate risk and better support internal controls.

The scope of the Internal Controls Assessment included the following functional areas / processes within Eau Claire County:

Functional Area	Detailed Coverage of Functional Area / Process
Treasurer	Collection of tax payments and monies from all other county departments, cash receipts processing, Accounts Receivable management/tax collections, revenue recognition, credit card receipts/electronic funds transfers, segregation of duties, scanning, document storage and retention, IT support of application
Clerk of Courts	Receipts processed through the Clerk of Courts office include, civil and criminal cases, traffic tickets, collecting all court fines and fees, receiving appellate petitions, conducting mortgage foreclosure sales, and securing evidence received by the court
Planning and Development	Collection of fees for permits, tree sales, recycling and public housing facilities
Parks	Collection of fees for county parks and campgrounds, timber sales and the Expo Center
ADRC	Collection of fees for Meals on Wheels program, congregate dining at multiple locations, adaptive equipment sales and rentals, exercise equipment sales, and fundraising.
Register of Deeds	Collection of fees for real estate and vital records transactions
Human Services	Collections of restitution, drug court fees, loan repayments, donations, etc. Additionally, Human Services is responsible for managing the inventory and disbursement of bus tokens, bus cards and gas cards

CONCLUSION

CLA identified the following observations and recommendations. The table provides a description of the control activity, our observation of your process and recommendations for improving controls in these areas.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Treasurer's Office	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions.	All Treasurers' office staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.
Treasurer's Office	Secure undeposited cash and deposits in a vault or safe until they are deposited in the bank and restrict access to the vault or safe. Deposits are taken to the bank daily.	All Treasurers' office staff have access to the vault and cash cart compromising the security of the assets. Advance tax payments are held (not deposited) in the vault for an extended period of time until the tax bills are generated. Customers are provided a receipt (prenumbered and duplicated) and the receipts are locked in the vault. Typically very low dollar value until November timeframe at which time significant advance receipts may be held.	Low	The County has a policy on the maximum cash allowed to be held on hand. Consideration should be given to the timeliness of cash deposits.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Treasurer's Office	Assign individual user login credentials and cash drawers.	A single system login and a shared cash drawer are used at the Treasurer's window.	High	Separate cash drawers should be used for each employee so that the integrity of the cash over/under is maintained by person. Likewise, shared login credentials should be eliminated and replaced by credentials unique to each individual. Both of these controls mitigate the risk of fraud and provide a trail to identify misappropriation or error.
Treasurer's Office	A receipt is provided to the taxpayer that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash drawer and checks are restrictively endorsed prior to placing them in the drawer.	Checks are not restrictively endorsed.	High	All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party.
Treasurer's Office	Collectors should not accept checks for over the amount due.	Checks over the amount of tax due are accepted and the difference is refunded in cash for counter transactions. The County does have a written policy for overpayments but it doesn't specify a dollar limit.	Low	Overpayments should be discouraged and there should be a policy to limit the amount of overpayment accepted in order to mitigate the risks of check laundering scheme.
Treasurer's Office	The individual authorized to record transactions should not be authorized to process void transactions or write-off balances in the ACS system.	The Treasurer, Office Manager and two Fiscal Associates are authorized to void transactions. While voids are reviewed during the daily reconciliation process, there is no formal review and approval required or documented.	High	A process should be implemented to account for all void and write-off activity. Documented approval of all voids by someone outside of the Treasurer's department should be required.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Treasurer's Office	Deposits received from the various departments should be counted in the presence of department staff. Department deposits should be counted, recorded and deposited by separate individuals.	Funds received from departments are not counted in the presence of a department representative. Funds can be counted, recorded and deposited by the same Treasurer's department staff.	Moderate	Transporting deposits between departments should be scheduled to the extent possible to ensure staff availability and to avoid peak traffic times in the Treasurer's office. Upon delivery, a cash count should be performed and documented through dual signature.
Treasurer's Office	Counter staff conduct an end of day count of the cash drawer prior to securing it in the safe.	The cash drawer is not counted by the counter staff at the end of the day. The drawer is placed in the vault and counted by the Treasurer or Office Manager the following morning.	High	Uncounted funds left unattended over a period of time allow the opportunity for misappropriation. Modification of window or office hours may be needed to allow sufficient time at the end of the day to perform cash counts.
Treasurer's Office	Staff roles and responsibilities.	No defined rotation of responsibilities or temporary transition of duties resulting from mandated vacations.	Moderate	Policies and procedures should incorporate periodic rotation of responsibilities to mitigate the risks associated with certain fraud schemes. Rotation and or mandatory vacation periods should be required for any staff entrusted with cash handling. Random vault cash counts could be performed by personnel from other departments. Delinquent taxes can periodically be reviewed and reconciled by Finance.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Treasurer's Office	Physical controls and monitoring.	The Treasurer's office counter and vault are substantial cash handling locations. Currently, these locations are not properly covered by surveillance equipment	High	<p>Video surveillance is a very effective fraud preventive control that is used extensively in high transaction industries such as retail and banking. The Treasurer's office handles a significant volume of cash and therefore, should be monitored adequately.</p> <p>At lower volume cash collection sites, consider imitation surveillance as a lower cost alternative. The mere presence of a camera is an effective mitigating control.</p>
Treasurer's Office	Training provided and required for all cash handling personnel.	The County does not have a formal training program for personnel with cash handling responsibilities. As a result, cash handling procedures differ between departments.	Moderate	<p>Cash handling training should be provided as part of the on-boarding process and required periodically throughout employment. Formalizing the training will also help the County develop a consistent approach to cash handling across all departments.</p> <p>Update: A two hour training session is being provided on May 19th and recorded for future use.</p>

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Treasurer's Office	Reconciling delinquent taxes to the general ledger.	Delinquent taxes historically haven't been adjusted until after year-end and the supporting documentation for the related journal entry does not contain sufficient detail.	High	Progress in this area has already been made. Delinquent taxes can be adjusted as early as September 1 st each year at the time when the sale book is run. The related entry should be supported by detail documentation.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Planning and Development	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions.	Planning and Development staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.
Planning and Development	Secure undeposited cash and deposits in a vault or safe until they are deposited in the bank and restrict access to the vault or safe. Deposits are taken to the bank daily.	Cash and checks remain in the cash drawer until deposited to the bank every two weeks.	Moderate	Consider the timeliness of bank deposits.
Planning and Development	Assign individual user login credentials and cash drawers.	A single cash drawer is shared by all users.	High	Separate cash drawers should be used for each employee so that the integrity of the cash over/under is maintained by person. Likewise, shared login credentials should be eliminated and replaced by credentials unique to each individual. Both of these controls mitigate the risk of fraud and provide a trail to identify misappropriation or error.
Planning and Development	A receipt is provided that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash drawer and checks are restrictively endorsed prior to placing them in the drawer.	Checks are not restrictively endorsed.	High	All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Planning and Development	Mail is opened by an individual other than the person responsible for recording the transactions and making the bank deposit. The individual authorized to record transactions should not be authorized to process void transactions or write-off's. A person independent of the receipting process should provide the reconciliation.	The Administrative Specialists open the mail and process receipts. Additionally, mail addressed to specific individuals is not opened, which leads to checks being distributed to various staff members.	Moderate	Consider having a person independent to the receipting process open the mail and log checks and cash prior to distributing.
Planning and Development	Counter staff conduct an end of day count of the cash drawer and prepare a bank deposit daily.	Deposits are made twice per month and funds remain in the cash drawer until delivered to the Treasurer for deposit to the bank. The bank deposit is prepared and reviewed by those responsible for receiving and recording receipts.	High	Consider the timeliness of bank deposits. Additionally, deposits should be prepared by an individual independent of the receipting process.
Planning and Development	The individual authorized to record transactions should not be authorized to process voids.	The Administrative Specialists are authorized to process voids, however, there is a policy that requires that they not process voids on transactions that they initiated.	High	A process should be implemented to account for all void and write-off activity to include documented approval of all voids.
Planning and Development	Receipts are reconciled by someone independent of the receipting process.	The Administrative Specialist III is responsible for reconciling the cash register.	High	Develop a policy that requires that a person independent of the receipting process prepare the reconciliation.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Planning and Development	User Security is managed by someone independent of the receipting process.	The Administrative Specialists are responsible for setting up new users and assigning permissions.	High	Develop a policy that requires that a person independent of the receipting and reconciling process manage users and permissions (possibly the Director or IT).
Recycling - Planning and Development	Adequate controls are in place to ensure that the county is receiving the appropriate funds for curbside pickup.	No formal process exists to ensure that the haulers are billing and remitting the correct amount due the County.	Moderate	Implement a formal policy to regularly audit the billings and receipts from the haulers. Modify the reporting process from the haulers to include more detailed information to accompany receipts.
Housing – Planning and Development	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions or prepare reconciliations.	Housing Authority staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Clerk of Courts	The individual authorized to record receipt transactions should not be authorized to process void transactions or write-off's.	The Fiscal Clerks have access to void/modify transaction amounts. The current system has a function that allows user to reset the assessed fees to zero. All users currently have access to this feature.	High	<p>A process should be implemented to account for all void and write-off activity to include documented approval of all voids.</p> <p>Permissions should be modified to eliminate access to the "reset assessed fees to zero" feature.</p>
Clerk of Courts	A receipt is provided to the customer that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash drawer and checks are restrictively endorsed prior to placing them in the drawer.	Checks are not restrictively endorsed.	Moderate	All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Clerk of Courts	Proper security of assets.	The Clerk of Courts staff has direct access to the vault in the Treasurer's office where they place their deposit for transport to the bank.	High	<p>Develop a policy that requires the Clerk's staff to deliver deposit to Treasurer's window as the other departments do.</p> <p>Video surveillance is a very effective fraud preventive control that is used extensively in high transaction industries such as retail and banking. The Treasurer's office handles a significant volume of cash and therefore, should be monitored adequately.</p> <p>At lower volume cash collection sites, consider imitation surveillance as a lower cost alternative. The mere presence of a camera is an effective mitigating control.</p>

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Parks	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions	<p>Parks staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.</p> <p>At the Coon Fork location, the Park Ranger receives payments, reconciles the cash register, prepares the bank deposit and delivers the deposit to the bank.</p>	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.
Parks	Secure undeposited cash and deposits in a vault or safe until they are deposited in the bank and restrict access to the vault or safe. Deposits are taken to the bank daily.	<p>Cash and checks that will not fit in the safe are kept in a locked office. Cash collected from the various park locations is held in a desk drawer until counted. It is not uncommon for this cash to be unsecured for several days.</p> <p>Deposits are made approximately every two weeks.</p> <p>Envelopes collected from the park locations are opened and counted in an area accessible to the public. It is not uncommon for the cash to be left unattended while assisting customers at the counter.</p>	High	<p>Consider the timeliness of bank deposits and a policy that requires deposits to be prepared in a secure location.</p> <p>Video surveillance is a very effective fraud preventive control that is used extensively in high transaction industries such as retail and banking. The Park's office handles a high volume of cash and therefore, should be monitored adequately.</p> <p>At lower volume cash collection sites, consider imitation surveillance as a lower cost alternative. The mere presence of a camera is an effective mitigating control.</p>

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Parks	Assign individual user login credentials and cash drawers.	The cash register being used at the Coon Fork location is shared by all staff. There are currently 4-5 individuals with access to the cash drawer.	High	Separate cash drawers should be used for each employee so that the integrity of the cash over/under is maintained by person. Likewise, shared login credentials should be eliminated and replaced by credentials unique to each individual. Both of these controls mitigate the risk of fraud and provide a trail to identify misappropriation or error.
Parks	A receipt is provided to the customer that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash drawer and checks are restrictively endorsed prior to placing them in the drawer.	Checks are not restrictively endorsed at either the Coon Fork location or the main office.	Moderate	All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party.
Parks	Mail is opened by an individual other than the person responsible for recording the transactions and making the bank deposit.	The Administrative specialist opens the mail, processes receipts and prepares the deposit.	High	Consider having a person independent to the receipting process open the mail and prepare a deposit log.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Parks	A collection process exists that ensures that collections from the campground lock boxes are not misappropriated.	Seasonal parks staff are responsible for collecting the receipts from the park lock boxes. There is no process in place to mitigate the misappropriation of these payments.	High	<p>Require at least two staff members be present when opening the lock box and recording the contents on a collection log.</p> <p>Replace the lock boxes with boxes that are interchangeable to allow the lock boxes to remain locked until received at the Parks office for processing. Require two individuals be present for opening and recording the funds received.</p>
Parks	The individual authorized to record transactions should not be authorized to process void transactions or write-off's.	<p>The Administrative Specialist and seasonal park staff are authorized to process voids.</p> <p>At Coon Fork, voids are noted on the reconciliation report from the cash register, however, there is no evidence that this information is being reviewed by someone independent of the receipting process.</p>	High	A process should be implemented to account for all void and write-off activity to include documented approval of all voids.
Parks	Receipts are reconciled by someone independent of the receipting process.	There is currently no independent reconciliation of receipts.	High	Develop a policy that requires a person independent of the receipting process prepare the reconciliation.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
ADRC	Secure undeposited cash and deposits in a vault or safe until they are deposited in the bank and restrict access to the vault or safe. Deposits are taken to the bank daily.	<p>Meal donations are placed in a locked box at the meal locations and deposited once per week. The locked box is kept in a locked closet during non-meal hours.</p> <p>ADRC receives payments for purchased products and rental equipment. The funds are kept in a locked cash bag in a drawer behind the counter.</p> <p>Additionally, cash and checks are received for rental deposits. These funds are kept in the ADRC office until the equipment is returned and are then returned to the customer. No bank deposit is made for rental deposit funds.</p> <p>Funds are collected by various individuals at fundraising events and placed in a locked box until transported to the ADRC office.</p>	High	<p>Consider the timeliness of bank deposits.</p> <p>Consider installing secured lock boxes at the meal locations. Currently, the locked box is set out on a table at meal time.</p>
ADRC	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions or prepare reconciliations.	ADRC staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
ADRC	A receipt is provided to the customer that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash bag and checks are restrictively endorsed prior to placing them in the bag.	Equipment sold during exercise classes is not tracked and no receipt is provided to the customer. Checks are not restrictively endorsed.	Moderate	A person other than the instructor should track the inventory of items for sale. A 3 part prenumbered receipt should be completed for these transactions with one copy to the customer, one copy attached to the payment, and one remaining in the receipt book.
ADRC	The individual authorized to record transactions should not be authorized to process void transactions or write-off's.	While certain staff members are designated as primary for processing specific types of transactions, the entire staff is authorized for all transactions.	High	A process should be implemented to account for all void and write-off activity to include documented approval of all voids.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Register of Deeds	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions or prepare reconciliations.	Register of Deeds staff are authorized to receipt, record, deposit and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.
Register of Deeds	A receipt is provided to the customer that indicates the date, amount paid and the payment type. Cash, checks and credit card slips are placed in the cash drawer and checks are restrictively endorsed prior to placing them in the drawer.	For Real Estate transactions paid with cash, a hand written receipt is provided. These receipts are not pre-numbered. Checks are not restrictively endorsed.	Moderate	Begin providing a 3 part prenumbered receipt for any transactions not producing an automated receipt. All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party.
Register of Deeds	Secure undeposited cash and deposits in a vault or safe until they are deposited in the bank and restrict access to the vault or safe. Deposits are taken to the bank daily.	Funds remain in an unlocked cash drawer until the deposit is made each morning. This cash drawer is left out on the desk overnight.	High	Consider making the daily deposit at the end of each day. Provide a safe or a secured cash drawer for funds to remain until they are delivered to the Treasurer. The current cash drawer can be easily picked up and moved.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Register of Deeds	Assign individual user login credentials and cash drawers.	There is currently one station for processing transactions through the AVID system. All staff are authorized to process transactions.	High	Separate cash drawers should be used for each employee so that the integrity of the cash over/under is maintained by person. Likewise, shared login credentials should be eliminated and replaced by credentials unique to each individual. Both of these controls mitigate the risk of fraud and provide a trail to identify misappropriation or error.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Human Services	Individuals responsible for collecting cash and preparing the bank deposit should not have the ability to record transactions or prepare reconciliations.	Human Services staff are authorized to receipt, record, deposit, and reconcile which compromises the appropriate segregation of duties.	High	While cross training is essential so that all members of a team understand the full transaction cycle, separation of responsibilities is necessary. Separate individuals should receipt payments, make deposits and reconcile accounts.
Human Services	A receipt is provided to the customer that indicates the date, amount paid and the payment type. Cash and checks are placed in a locked drawer and checks are restrictively endorsed prior to placing them in the drawer.	Checks are not restrictively endorsed. There are instances where staff will collect payments in the field for restitution, donations, etc. No receipt is provided for these payments.	High	All checks received should be restrictively endorsed immediately upon receipt. This will limit the ability for the checks to be cashed or transferred to another party. Funds should not be collected in the field by Human Services staff. Update: The Human Services Director is implementing a policy immediately that prohibits staff from taking payments in the field.
Human Services	Deposits are taken to the bank daily.	Deposits are prepared weekly by the Fiscal Associate II.	Moderate	Consider the timeliness of bank deposits.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Human Services	Secure undeposited cash, checks, bus tokens, bus cards and gas cards in a vault or safe until they are disbursed to clients or deposited in the bank. Restrict access to the vault or safe.	All Fiscal Associates (7) have access to the safe. With each transaction processed, the safe is opened to either place the receipts in the safe or remove the requested bus tokens, bus cards or gas cards. Payments are collected in the field by social workers for restitution, donations, etc. There is no documentation provided to the client, and the receipts remain with the Social Worker until he/she delivers the receipts to the Human Services department.	High	Consider providing cash drawers for the daily transactions. This would eliminate the need for frequent access to the safe and mitigate the risk of fraud and provide a trail to identify misappropriation or error. Funds should not be collected in the field by Human Services staff. Update: The Human Services Director is implementing a policy immediately that prohibits staff from taking payments in the field.
		Social Workers have a supply of bus tokens to provide to clients in emergency situations. The client must show proof of need (i.e. letter from employer, job interview, etc.).	Low	While these tokens are not secured, the risk of loss is fairly insignificant. Less than 100 tokens (\$1.10 per token) per year are disbursed in this manner.
Human Services	Assign individual user login credentials and cash drawers.	Funds received by all Fiscal Associates are placed in the safe immediately upon receipt. There is a shared cash drawer at reception.	High	Separate cash drawers should be used for each employee so that the integrity of the cash over/under is maintained by person. Likewise, shared login credentials should be eliminated and replaced by credentials unique to each individual. Both of these controls mitigate the risk of fraud and provide a trail to identify misappropriation or error.

Functional Area	Control Activity	Observation Description (Control Gap)	Priority	Recommendation
Human Services	Receipts are reconciled by someone independent of the receipting process.	The Fiscal Associate II responsible for the month end reconciliation is also responsible for preparing the weekly deposit and recording the transactions in QuickBooks against the client accounts.	High	There are currently 7 Fiscal Associates. Separate individuals should receipt payments, make deposits and reconcile accounts.
Human Services	The individual authorized to record transactions should not be authorized to process void transactions or write-off's.	While certain staff members are designated as primary for processing specific types of transactions, the entire staff is authorized for all transactions.	High	A process should be implemented to account for all void and write-off activity to include documented approval of all voids or write-off's.

Eau Claire County
Department of Administration
Corrective Action Form



Functional Area:

Control Gap

Recommendation

Actions Planned in Response to Control Gap

Official Responsible for Corrective Action Plan

Planned Completion Date for Corrective Action Plan

Description of On-going Monitoring Activities

Eau Claire County Treasurer's Office Investment Analysis 2019 (Excluding CDBG & Clerk of Courts Accts)	2019 Budget benchmark 2.25% Interest on investments	\$450,000.00
	Net Gain (Loss)	\$93,621.18
	Interest Earned	\$93,638.82
	Fees	(\$17.64)

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 36,346,794.97	\$ (5.90)	\$ 13,730.23	\$ 84,820,555.50	\$ (83,407,399.29)	\$ 37,773,675.51	↑ \$ 13,724.33
February	\$ 37,773,675.51	\$ (5.90)	\$ 28,955.88	\$ 45,526,633.54	\$ (44,140,182.19)	\$ 39,189,076.84	↑ \$ 28,949.98
March	\$ 39,189,076.84	\$ (5.84)	\$ 50,952.71	\$ 15,239,655.11	\$ (17,277,832.05)	\$ 37,201,846.77	↑ \$ 50,946.87
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
July	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
Total		\$ (17.64)	\$ 93,638.82	\$ 145,586,844.15	\$ (144,825,413.53)		↑ \$ 93,621.18

Totals by Quarter:

1st Quarter	\$ (17.64)	\$ 93,638.82	\$ 93,621.18
2nd Quarter	\$ -	\$ -	\$ -
3rd Quarter	\$ -	\$ -	\$ -
4th Quarter	\$ -	\$ -	\$ -
	\$ (17.64)	\$ 93,638.82	\$ 93,621.18
	Srvc Fees	Interest Earned	Net Gain(Loss)

FACT SHEET

FILE NO. 19-20/016

The Finance Department is granted authority to review and initially approve department requests to carryforward funds from the prior budget year into the current budget year. To be eligible for carryforward funding based on the policy, the following conditions must be satisfied:

1. Funds must be available in the requesting department's previous year's unspent balance;
2. Carryforward is needed for the completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished;
3. Carryover is required to meet existing County Board policy or comply with accounting requirements.

The Finance Department has reviewed the following attached requests from departments and approved them based on the situational circumstances. Most of the fiscal impact is from capital projects that were not completed by the end of 2018.

The approved carryforwards will be moved forward from 2018 into the 2019 budget.

Fiscal Impact: \$1,775,545.59

Respectfully Submitted

Norb Kirk
Finance Director

2018-2019 Carryforward Summary

			Carryforward	
Fund	Department	Account Description	Request Amount	Reason for the Request
100	Sheriff	Bike Safety Donations	\$ 4,139.32	2018 donation funds remaining
100	Sheriff	DEC Donations	13,858.41	2018 donation funds remaining
100	Sheriff	Law Enforcement Memorial Donations	273.05	2018 donation funds remaining
100	Sheriff	EC Lions Club Donations	830.85	2018 donation funds remaining
100	Sheriff	Kids & Cops Program Donations	56,887.15	2018 donation funds remaining
100	Sheriff	AED Donations	335.23	2018 donation funds remaining
100	Sheriff	DRMSO Vehicle Sales Proceeds	60,416.52	Remaining sales proceeds
		Subtotal: Sheriff's Department	136,740.53	
100	Parks	PARKS Contracted Services	19,500.00	Lake Altoona project was not started until late 20
100	Parks	Parks Land Sales	15,266.00	Remaining land sales funds
		Subtotal: Parks & Forest	34,766.00	
100	Veterans	Veteran's donations	22,262.00	2018 donation funds above the amount included in the original 2019 budget
100	Veterans	Veteran's 2016 Generous Juror donation	9,169.00	2018 donation funds remaining
		Subtotal: Veteran's Services	31,431.00	
100	Administration	Communication Projects	48,000.00	Communication projects not completed
100	Facilities	VTI Security	2,831.98	Remaining work left for 2nd floor security
	Planning &			
100	Development	WLIP Strategic Initiative grant	54,354.90	Grant funds remaining
		Total Fund 100	\$ 308,124.41	
205	DHS	Special Deposits - Drug Court	\$ 5,385.77	2018 donation funds remaining
205	DHS	Special Deposits - Foster Care	769.77	2018 donation funds remaining
205	DHS	Special Deposits - MH Court	863.03	2018 donation funds remaining
205	DHS	Special Deposits - AIM Court	7,084.47	2018 donation funds remaining
205	DHS	Special Deposits - CST	3,565.30	2018 donation funds remaining
205	DHS	Special Deposits - Veteran's Court	13,722.30	2018 donation funds remaining
205	DHS	Special Deposits - Health Initiative	520.19	2018 donation funds remaining
205	DHS	Special Deposits - Employee Spirit Fund	300.25	2018 donation funds remaining
		Total Fund 205	\$ 32,211.08	
212	Sheriff	Methamphetamine Grant	\$ 3,814.33	Re-issue check to ECPD for portion Jan - March 2018
		Total Fund 212	\$ 3,814.33	
405	Facilities Information	Capital Carryforward Projects - Facilities	\$ 213,795.23	2018 Capital projects not completed
405	Systems	Capital Carryforward Projects - IS	1,180,548.10	2018 Capital projects not completed
405	Parks	Capital Carryforward Projects - Parks	37,052.44	2018 Capital projects not completed
		Total Fund 405	\$ 1,431,395.77	
		Total Fiscal Impact	\$ 1,775,545.59	

2
3 - AUTHORIZING CARRYFORWARD OF FUNDS FROM 2018 BUDGET INTO 2019
4 BUDGET -
5

6 WHEREAS, various departments have requested specific funds be non-lapsed and
7 transferred into the 2019 accounts from 2018 departmental budgets; and
8

9 WHEREAS, such budget transfers require County Board approval.

10
11 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
12 Supervisors authorizes amending the 2019 budget by transferring the following amounts into the
13 2019 budget from the 2018 budget.
14

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
100	Sheriff's Department	\$ 136,740.53
100	Parks & Forest	34,766.00
100	Veteran's Services	31,431.00
100	Administration	48,000.00
100	Facilities	2,831.98
100	Planning & Development	<u>54,354.90</u>
Total General Fund		\$ 308,124.41
205	Human Services	32,211.08
212	Sheriff's Department	3,814.33
405	Facilities	213,795.23
405	Information Systems	1,180,548.10
405	Parks & Forest	<u>37,052.44</u>
Total Capital Projects Fund		\$ 1,431,395.77
Grand Total, All Funds		<u>\$ 1,775,545.59</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ADOPTED:

Committee on Finance and Budget

AW

Dated this ____ day of _____, 2019.

RESOLUTION 19-20/016

BUDGET CARRYFORWARD POLICY

Definition

Budget carryforward refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. This policy excludes restricted funds or funds that statutorily are required to be carried forward.

Policy

Eau Claire County (the County) will use budget carryforwards to ensure that citizens are not taxed twice for the same purpose. At year-end, unspent appropriations will lapse and revenues in excess of expenditures will drop to the general fund unless a carryforward is authorized by the County Board.

Policy Authorization

- Action by the Committee on Finance and Budget, February 8, 2018
- Resolution 17-18/116, February 21, 2018
- Wis. Stat. § 65.90

Procedure

At the end of each fiscal year, the adopted budget for that year expires and the amounts appropriated in the adopted budget for the next year will become effective. Each department shall request carryforward of funds in writing to the Finance Department by a date to be determined by the Finance Department. The request should include the account number, the amount and a specific reason for the carryforward.

The Finance Department will provide initial approval. A resolution will be forwarded to the County Board by the Committee on Finance and Budget no later than May of each year to authorize any budget carryforwards.

To be eligible for carryforward funding, the following conditions must be satisfied:

1. Funds must be available in the requesting department's previous year's unspent balance;
2. Carryforward is needed for the completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished;
3. Carryover is required to meet existing County Board policy or comply with accounting requirements.

Eau Claire County Fund Balance Policy

Eau Claire County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* and the objectives of this policy are as follows:

- Provide working capital for the County to meet cash flow needs during the year (while avoiding the need to borrow short-term for cash flows).
- Preserve the credit worthiness (credit rating) of the county for borrowing funds at favorable interest rates.
- Provide a comfortable margin of safety to address unanticipated expenditures / emergencies and unexpected declines in revenue due to economic downturns, natural disasters, etc.
- Provide a resource to stabilize fluctuations from year to year in the property taxes paid by the County taxpayers.

A. GASB No. 54 Definitions

There are five (5) levels of restrictions on fund balance as outlined below.

1. **Non-spendable** – inherently non-spendable in nature (e.g. long-term receivables, inventories, principle on an endowment)
2. **Restricted** – externally enforced limitations on the use of fund balance, imposed by parties such as creditors, grantors or law.
3. **Committed** – internally enforced limitations on the use of fund balance at the highest level of decision making, the county Board in our case and typically resolution. Working capital is our best example.
4. **Assigned** – internally earmarked for an intended use, again by the governing body or official designated for that purpose, but not at the level of formal resolution.
5. **Unassigned** – any spendable fund balance that doesn't fit into the above four categories. Previously called unreserved-undesignated, the classic “rainy day” fund.

B. Procedures

In order to achieve the objectives of this policy, the following guidelines shall be adhered to by the County Board:

1. The County Administrator and Finance Director shall, as part of the annual budget process, estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection shall include an analysis of trends in fund balance levels on a historical and future projection basis. Based on this analysis, the County Administrator may recommend an allocation of unassigned fund balance to help balance the following year's budget, following the provisions below.
2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above for this sole purpose of reducing the ensuing year's property tax levy, may be made only upon a two-thirds vote of County Board, typically as part of the final budget approval.
3. Per Section 65.90 of Wisconsin Statutes, the County Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of General Fund balances for purposes of addressing the fiscal emergency. Any such action shall also provide for necessary appropriations to restore the General Fund balance to the minimum balance with a set plan approved by Board.
4. The General Fund unassigned fund balance shall be maintained as of December 31 of each year equal to a minimum of 20% of the ensuing year's budgeted General Fund expenditures, or the County's projected annual general debt service payment, whichever is greater, with a targeted maximum of 30% of the ensuing year's budgeted expenditures.
5. For funds other than the General Fund, any fund balances at year end, in excess of established fund balance formulas, ordinance, law or designated non-lapsing funds balances shall revert to the general fund. This also applies to individual departments within the General Fund.
6. Funds in excess of 30% of the unassigned fund balance target may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt, as allowable. The decision of how to use these funds shall be made by the County Board. Unassigned fund balance shall not be used to support recurring operating expenditures.

FACT SHEET

TO FILE NO. 19-20/007

Background: Chapter 4.09 of the County Code was created to establish accounts through which revenues shall pass and from which expenditures shall be made by the county for specified purposes. Prior to the existence of a Carryforward policy, this chapter provided the guidance for carryforward accounts. To provide carryforward guidance, the County Board of Supervisors adopted a Carryforward policy on February 20, 2018.

Request: Given the adoption of the Carryforward policy by the Board of Supervisors, chapter 4.09 of the county code is no longer relevant and required to provide guidance. All of the sections of this chapter either are no longer applicable or have been incorporated into the carryforward policy. The request is to repeal chapter 4.09 of the County Code. For reference, the sections of 4.09 are noted below, with support as to why the section is no longer required.

4.09.010 Nonlapsing accounts

The accounts listed are no longer being used, or the funds are non-lapsing by their nature and not required to be in code, and/or have been incorporated in the substance of the Carryforward policy.

4.09.20 Designation of funds for working capital

The unassigned general fund balance contains the designated \$2,700,000 for working capital, but that amount is not disclosed in the financial statements as such. Guidance on the unassigned general fund balance in its entirety is part of the Fund Balance policy that has been adopted by the Board on October 20, 2014.

4.09.030 Forestry financing

If necessary, income derived from the sale of lands or equipment purchased with state aid funds can be carried forward through the application of the existing carryforward policy.

4.09.035 Highway winter maintenance reserve account

The financial structure and department management along with the close oversight of the Highway Committee eliminate the need for this requirement. In addition, the Board has the authority to transfer funds from the Highway fund to the general fund if deemed necessary.

4.09.040 Vehicle impoundment and towing charges

The Highway department is no longer involved in impounding vehicles and thus this section is no longer required.

Fiscal Impact: There is no fiscal impact.

Respectfully Submitted,

Norbert Kirk
Finance Director

Ordinance/19-20.007 Fact

1 **Enrolled No.**

2 **ORDINANCE**

3 **File No. 19-20/007**

4 - TO REPEAL CHAPTER 4.09 OF THE CODE: COUNTY ACCOUNTS -

5 The County Board of Supervisors of the County of Eau Claire does ordain as follows:

6 SECTION 1. That Chapter 4.09 of the code is repealed

7
8
9
10
11 ENACTED:

12 _____
13
14 _____
15
16 _____
17
18 _____
19
20 _____
21
22 _____
Committee on Finance and Budget

23 KRZ/yk

24
25
26 Dated this _____ day of _____, 2019.

Chapter 4.09

COUNTY ACCOUNTS

Sections:

- [4.09.001](#) Purpose.
- [4.09.010](#) Nonlapsing accounts.
- [4.09.020](#) Designation of funds for working capital.
- [4.09.030](#) Forestry financing.
- [4.09.035](#) Highway Winter Maintenance Reserve Account.
- [4.09.040](#) Vehicle impoundment and towing charges.

4.09.001 Purpose. The purpose of this chapter shall be to establish accounts through which revenues shall pass and from which expenditures shall be made by the county for specified purposes. Unless designated herein, all accounts will lapse at the end of each calendar year, at which time funds contained therein shall be returned to the general fund. (Ord. 80-81/242 Sec.1(part), 1981).

4.09.010 Nonlapsing accounts.

A. The following accounts or subaccounts are designated as nonlapsing, subject to review and amendment by the county board prior to the end of each fiscal year:

General Fund

- 100-00-16103 Central duplicating
- 100-01-51110-913 County Board Sesquicentennial
- 100-02-51210-810 Court--video equipment
- 100-10-46400 Landfill surcharge
- 100-10-51434 Employee lounge
- 100-10-51971 County wide--service on machines
- 100-14-46132 Register of Deed--land records fee
- 100-14-46134 Register of Deeds—SSN redaction fee
- 100-15-48502 Venison donations
- 100-15-51740 Land records--resurvey
- 100-15-51740-203 Land records grant
- 100-15-51820 Planning & Development--land use plan
- 100-15-51820-219 Digital parcel mapping
- 100-15-57415 Lake dredging/rehabilitation
- 100-16-51940 Courthouse--capital improvement
- 100-17-52104 Sheriff WIBRS grant
- 100-17-52121 Sheriff vehicle purchases

(Ord. 161-18, Sec. 6, 2017)

100-17-52510 Jail capital improvement
 100-20-55500 Veterans--direct relief
 100-21-56706 UW Extension safety grant
 100-21-56709 Hmong grant--outreach
 100-21-56710 Parent education
 100-21-56712 Family strength grant
 100-21-56713 School outreach
 100-22-46813 Ruffed grouse donations
 100-22-56510 Parks--capital improvement
 100-22-56510-223 Tower Ridge--ski trail donations
 100-22-56514 Lake Altoona---capital improvement
 100-22-56516 Park development--L.L. Phillips Park
 100-22-57111 County forest--Land purchases
 100-22-57130 State forest grant
 100-22-57131 Forest roads
 100-22-57310 Game Management Grant

Special Revenue Funds (Federal/State Aid Funded)

203 Aging & Disability Resource Center programs
 204 Nutrition programs
 205 Human service programs
 206 Early learning opportunities grant
 207 Watershed grant
 209 Juvenile jail grant
 211 Recycling fund
 212 Anti-drug grant

Debt Service Fund

300 Debt service

Capital Projects Fund

405 Capital projects

Enterprise Funds

602 Airport

Internal Service Funds

701 Highway department
 702 Fleet cars
 703 Workers Compensation Fund

Trust and Agency Fund

800 Trust funds held

B. Revenues from the sale of county owned real property except for real property acquired by tax deed and county parks and forestry lands shall be used solely for capital projects and economic development projects directly resulting in the creation of new jobs, but in no case for operational expenses. (Ord. 156-38, Sec. 7, 2013; Ord. 154-11, Sec. 1, 2010; Ord. 149-015, Sec. 1, 2005; Ord. 148-01, 2004; Ord. 146-25, 2002; Ord. 145-33, 2001; Ord.143-37 Sec.2, 1999; Ord.143-07 Secs.1,2,3, 1999; Ord.141-116, 1998; Ord.141-02, 1997; Ord.140-117, Sec.15, 1997; Ord.140-06, 1996; Ord.139-43, 1995; Ord. 135-76, 1992; Ord.132-81 Sec.1&2, 1989, Ord.130-25 Sec.1, 1986; Ord.127-27 Sec. 1, 1983).

4.09.020 Designation of funds for working capital. The designated amount of unreserved general fund balance for working capital shall be \$2,700,000. This amount shall remain designated and shall be reviewed annually by the finance and budget committee. (Ord. 143-70, 1999; Ord.139-104, 1996).

4.09.030 Forestry financing.

A. Income derived by the parks and forest department from the sale of lands or equipment purchased with state aid funds shall be restored to the state forest nonlapsing account..

B. All revenue received by the department, except that specified in A., shall be deposited in the county general fund. (Ord. 154-2, Sec. 24, 2010; Ord. 149-015, Sec. 2, 2005; Ord.130-25 Sec.2, 1986; Ord.80-81/457 Sec.3, 1981).

4.09.035 Highway Winter Maintenance Reserve Account. At the end of each calendar year, funds budgeted for winter maintenance work on the county trunk highway system within account 701-31-53311 which have not been expended shall be set aside into a special Highway Winter Maintenance Reserve Account, No. 701-00-34100-000-000 until the balance reaches \$1,000,000.00. When the balance reaches \$1,000,000.00, remaining non-expended funds shall revert to the general fund. Funds from this reserve account shall be expended only for winter maintenance work on the county trunk highway system and only within a calendar year when the regular county trunk highway system winter maintenance funds in account 701-31-53311 have been totally expended prior to the end of the year. (Ord.161-24, Sec. 1, 2017; Ord. 147-83, 2003; Ord.140-90, 1996).

4.09.040 Vehicle impoundment and towing charges.

A. Expenses of towing, impoundment and storage shall be charged to the Highway Department Account No. 701-31-53240.

B. The treasurer shall deposit all receipts attendant to vehicle towing, impoundment, sale and storage in Highway Department Account No. 701-31-48313-000-000. (Ord.130-25 Sec.3, 1986; Ord.81-82/274 Sec.2, 1982).



Finance Department

Norb Kirk, CPA, CMA
 Finance Director
 721 Oxford Avenue, Eau Claire, WI 54703

Phone: 715.839.2827
 E-Mail: norb.kirk@co.eau-claire.wi.us

To: Eau Claire County Board of Supervisors
 Date: May 7, 2019
 Re: March 2019 – 1st Quarter 2019 Financial Report

Revenues

Revenues tend to be more cyclical in nature than expenses and results for the first quarter aren't always a good predictor for the fiscal year. Many of Eau Claire County's (the "County") grants and aids, the second largest revenue source, are paid on a reimbursement basis and follow the expenditure.

Overall, 18.2% of annual revenues have been recognized through March, which given the lack of sales tax recognized in the first quarter, is above the historical average for the first quarter. Sales tax revenue for Q1 is low due to the lag of sales tax payments and late posting of receipts past the Q1 financial close deadline. Excluding Internal Service Revenue, 16.4% of the 2019 budget revenue was recorded in the first quarter which is comparable to previous years.

It is also important to note that revenues presented are on a cash basis and reversing entries for adjusting the County's records to modified accrual for 2018 will distort 2019 balances to the extent that audit related offsetting accruals may not have been posted yet. The line items most affected by this are Sales Tax and Grants and Aids.

Revenue Summary 3/31/19	2019 Budget	2019 Q1 Actual	Percent of Budget
01-Tax Levy	\$ 34,019,075	\$ 8,504,818	25.00%
02-Sales Tax	10,849,216	64	0.00%
03-Other Taxes	3,696,580	203,721	5.51%
04-Intergovernment Grants and Aid	33,414,711	3,874,509	11.60%
05-Intergovernmental Charges for Services	5,843,328	2,040,861	34.92%
06-Public Charges for Services	7,208,011	1,403,574	19.47%
07-Licenses & Permits	416,680	80,277	19.27%
08-Fines & Forfeitures	5,152,300	1,916,438	37.20%
09-Other Revenue	1,796,716	566,215	31.51%
10-Bond Proceeds	5,190,809		0.00%
11-Fund Balance Applied	1,682,742		0.00%
12-Fund Transfers	4,600,000	43,667	0.95%
13-Health Insurance Internal Service Fund	0	2,082,086	N/A
Total Revenues:	\$113,870,168	\$20,716,232	18.19%
Total Revenues Excluding Internal Services	\$113,870,168	\$18,634,146	16.36%

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 Eau Claire County (the County). By August 20, the County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of March 31, 2019 are presented below.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of	Percent of
					31-Mar-19	County-Wide Levy Collected
2017	2018	4.25	32,444,886	172,992,808	686,324	99.60%
2016	2017	\$ 4.09	30,595,302	169,167,068	276,147	99.84%
2015	2016	\$ 4.02	29,015,350	159,300,022	102,416	99.94%
2014	2015	\$ 3.92	27,690,123	155,168,476	9,756	99.99%
2013	2014	\$ 3.88	26,178,192	151,529,795	1,270	100.00%
2012	2013	\$ 3.87	25,397,935	149,660,627	503	100.00%
2011	2012	\$ 3.71	24,493,206	148,648,642	474	100.00%
2010	2011	\$ 3.69	24,284,714	145,603,806	257	100.00%
2009	2010	\$ 3.63	23,500,160	140,446,458	246	100.00%
2008	2009	\$ 3.55	23,102,839	133,600,584	236.06	100.00%
2007	2008	\$ 3.62	19,385,823	129,494,337	249.96	100.00%
<i>Uncollected Taxes as of March 31, 2019</i>					1,077,879	
<i>Uncollected Taxes as of March 31, 2018</i>					890,378	

Sales tax

As a reminder, sales tax receipts lag the month of sale by two months. Sales tax collections for the first two months of 2019 are slightly ahead of the 2018 collections for the same period and above the historical monthly average. For further information and details please see the report “Eau Claire County Sales Tax Collection”.

Vehicle Registration Fee (VRF)

Beginning with 2019, the County is collecting a vehicle registration fee. This fee is collected by the State as part of the annual vehicle registration renewal process. The chart below outlines the activity for the first quarter of 2019. Without prior history, it is difficult to assess if the County is on-track to meet the budget assumptions and what seasonality may occur with vehicle registrations. Assuming linear registration activity would result in collecting \$575,000 per quarter.

Vehicle Registration Fee Collections	
Collection Month	2019
January	\$ 69,579
February	148,262
March	170,323
Total	\$ 388,164
Budgeted	\$ 2,300,000
YTD Excess (Short)	\$ (1,911,837)

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, although due to the year-end accruals and the first payrolls of the year, the expected percentage of expenditure for the first quarter would be closer to ~19% rather than the linear expectation of 25%. Supplies and services in most areas also tend to be spent relatively 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 can be significant variability of expenditures by quarter and Q1 expenditures are typically low.

Overall, 20.3% of the 2019 annual expenditures have been recognized through March.

Expenditures	Budget	Actual	Variance u/(o)	% of Budget	YTD Comment
Personnel	\$ 50,476,476	\$ 10,082,978	\$ 40,393,498	19.98%	Impact of year-end accruals and vacancies
Contracted Services	22,592,213	6,251,890	16,340,323	27.67%	
Supplies & Services	15,613,841	2,133,911	13,479,930	13.67%	Lower Highway supplies
Fixed Charges	4,958,747	1,904,899	3,053,848	38.41%	Driven by higher Highway equipment rent
Grants and Losses	2,973,319	2,553,072	420,247	85.87%	Due to community agencies paid at beginning of the year
Debt Service	10,613,645	(510,574)	11,124,219	-4.81%	Build America Bond interest rebates
Capital Outlay & Equipment	6,641,928	683,041	5,958,887	10.28%	Q1 expenditures typically low. Includes Airport and Highway, projects to be bonded for
Total	\$ 113,870,168	\$ 23,099,217	\$ 90,770,951	20.29%	

Economic Indicators

The state of the economy is an important leading indicator of potential impact to the County and is monitored through key metrics which include; property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized below.

Economic Indicator Line Items	2016 Total	2017 Total	2018 Total	2019		2019 % of Budget
				Annual Budget	Through 03/31/19	
Interest Collected on						
Delinquent Taxes	\$ 395,823	\$ 379,713	\$ 328,150	\$ 300,000	\$ 62,720	20.91%
Penalties Collected on						
Delinquent Taxes	197,265	186,973	168,129	150,000	31,166	20.78%
Zoning and Permits	388,431	301,573	366,915	315,000	55,266	17.54%
Real Estate Transfer Tax	281,283	312,030	303,241	285,000	55,877	19.61%
Register of Deeds Filing Fees	338,228	395,908	306,455	320,000	61,659	19.27%
Interest Earned on Investments	117,419	203,451	435,089	450,000	93,655	20.81%

In Conclusion

The fiscal performance for the first quarter of 2019 is in-line with expectations and historical averages, with 16.4% of the 2019 budgeted revenue recognized compared to 20.3% of the 2019 budgeted expenditures. Given some annual expenditures are recognized fully in the first quarter, such as Community Agencies, and grants and aids expenditures precede revenue, it is not unusual for expenditures to exceed revenue early in the fiscal year. The Finance department is introducing new financial reporting in 2019 which will also provide additional information and context. These reports will be available on the County website under “Report Central” via the URL: <https://www.co.eau-claire.wi.us/government/financial-information>.

I encourage you to contact me with any questions you may have.

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)

March 31, 2019 - at 05/01/19

Percent of Year Complete: 25%

Department	Net Surplus/ (Deficit)	2019 Budget Expenses	2019 Actual Expenses	% of Budget	2018 % of Budget	2019 Budget Revenues	2019 Actual Revenues	% of Budget	2018 % of Budget
GENERAL FUND									
Administration	(18,834)	361,749	109,197	30.19%	15.06%	361,749	90,362	24.98%	22.68%
CJCC	33,633	995,717	199,182	20.00%	NA	995,717	232,814	23.38%	NA
Corporation Counsel / Child Support	(218,896)	1,964,890	405,704	20.65%	23.72%	1,964,890	186,808	9.51%	16.03%
County Board	14,678	141,511	20,700	14.63%	20.43%	141,511	35,378	25.00%	25.00%
County Clerk	22,182	290,096	57,272	19.74%	26.61%	290,096	79,455	27.39%	28.14%
Courts	125,410	2,417,982	515,071	21.30%	22.62%	2,417,982	640,482	26.49%	26.50%
District Attorney	(55,798)	1,147,660	248,067	21.62%	23.87%	1,147,660	192,270	16.75%	17.88%
Extension Office	45,469	303,351	30,754	10.14%	10.54%	303,351	76,223	25.13%	24.35%
Facilities	141,197	2,354,859	455,562	19.35%	21.65%	2,354,859	596,759	25.34%	25.23%
Finance	54,163	825,944	158,486	19.19%	25.04%	825,944	212,649	25.75%	31.71%
Human Resources	26,564	710,046	150,948	21.26%	22.48%	710,045	177,511	25.00%	25.00%
Information Services	163,898	2,246,094	370,173	16.48%	14.67%	2,246,094	534,072	23.78%	23.08%
Nondepartmental*	(3,973,372)	5,243,978	1,779,445	33.93%	29.60%	5,243,976	(2,193,930)	-41.84%	-43.56%
Parks and Forest	(11,662)	1,547,551	242,619	15.68%	15.01%	1,547,551	230,957	14.92%	17.30%
Planning and Development	(88,769)	1,628,290	376,755	23.14%	26.37%	1,628,290	287,987	17.69%	16.78%
Register in Probate	9,730	270,156	54,685	20.24%	22.98%	270,156	64,414	23.84%	23.12%
Register of Deeds	(36,876)	331,958	59,636	17.96%	19.42%	331,959	22,761	6.86%	6.26%
Sheriff	335,005	12,961,753	2,751,703	21.23%	24.04%	12,961,753	3,086,708	23.81%	23.98%
Treasurer	(24,850)	321,294	59,066	18.38%	22.90%	321,296	34,217	10.65%	18.76%
Veterans Office	29,484	273,809	45,268	16.53%	18.75%	273,809	74,752	27.30%	29.44%
TOTAL GENERAL FUND	(3,427,643)	36,338,688	8,090,291	22.26%	22.92%	36,338,688	4,662,648	12.83%	15.52%

*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation Center, Health Department, Library, Beaver Cree

*Nondepartmental revenues include county sales tax, forest crop taxes, other shared taxes, allocated property taxes, Medical Examiner fees, and other general government grant

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
 March 31, 2019 - at 05/01/19
 Percent of Year Complete: 25%

Department	Net Surplus/ (Deficit)	2019 Budget Expenses	2019 Actual Expenses	% of Budget	2018 % of Budget	2019 Budget Revenues	2019 Actual Revenues	% of Budget	2018 % of Budget
HEALTH AND HUMAN SERVICES FUND	(2,762,479)	32,432,372	7,266,773	22.41%	25.20%	32,432,372	4,504,294	13.89%	10.96%
DEBT SERVICE FUND	3,125,108	10,413,716	(566,854)	-5.44%	10.59%	10,413,716	2,558,255	24.57%	23.56%
CAPITAL PROJECTS FUND	(402,490)	5,377,159	465,695	8.66%	1.04%	5,377,159	63,205	1.18%	39.00%
ENTERPRISE FUNDS									
Airport	75,006	1,459,853	343,198	23.51%	24.88%	1,459,853	418,205	28.65%	28.35%
Highway	832,677	20,929,627	4,374,856	20.90%	16.35%	20,929,627	5,207,533	24.88%	16.89%
TOTAL ENTERPRISE FUNDS	907,684	22,389,480	4,718,054	21.07%	16.88%	22,389,480	5,625,737	25.13%	17.60%
SPECIAL REVENUE FUNDS									
Land Records Retained Fees	20,760	100,000	-	0.00%	0.00%	100,000	20,760	20.76%	0.00%
Watershed	10,792	322,734	24	0.01%	0.00%	322,734	10,817	3.35%	0.00%
Recycling	81,954	1,360,100	217,340	15.98%	15.21%	1,360,100	299,294	22.01%	20.00%
West Central Drug Task Force (Forfeiture Funds)	123,650	93,130	13,680	14.69%	17.62%	93,130	137,330	147.46%	13.13%
Aging and Disability Resource Center	(199,669)	3,203,088	571,294	17.84%	21.96%	3,203,088	371,625	11.60%	2.89%
TOTAL SPECIAL REVENUE FUNDS	37,486	5,079,052	802,339	15.80%	18.67%	5,079,052	839,825	16.54%	8.93%
Risk Management	(105,156)	1,839,701	421,671	22.92%	40.89%	1,839,701	316,515	17.20%	68.18%
Health Insurance	244,505	-	1,901,247	NA	NA	-	2,145,753	NA	NA
TOTAL INTERNAL SERVICE FUNDS	139,349	1,839,701	2,322,918	126.27%	40.89%	1,839,701	2,462,267	133.84%	68.18%
TOTAL COUNTY	(2,382,985)	113,870,168	23,099,217	20.29%	20.18%	113,870,168	20,716,232	18.19%	15.17%
Original Adopted Budget		113,657,654							
Additional Grants	Res 18-19/118	212,514							
Adjusted Budget		113,870,168							

EAU CLAIRE COUNTY, WISCONSIN
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Quarter Ended March 31, 2019

	<u>General Fund</u>	<u>Human Services Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes	\$ 3,317,345	\$ 2,213,118	\$ 2,558,255	\$ 5,000	\$ 82,839	\$ 8,176,557
Intergovernmental Grants & Aids	263,075	2,057,779	-	-	249,715	2,570,569
Licenses & Permits	80,277	-	-	-	-	80,277
Fines & Forfeitures	87,240	-	-	-	-	87,240
Public Charges for Services	655,388	137,298	-	-	319,491	1,112,177
Intergovernmental Charges for Services	20,924	95,395	-	58,189	-	174,508
Investment Income	93,638	-	-	16	-	93,655
Other Revenues	144,760	704	-	-	187,780	333,245
Total Revenues	<u>4,662,648</u>	<u>4,504,294</u>	<u>2,558,255</u>	<u>63,205</u>	<u>839,825</u>	<u>12,628,228</u>
EXPENDITURES						
General Government	2,535,814	-	-	13,951	-	2,549,765
Public Safety	3,437,609	239,602	-	-	13,680	3,690,891
Public Works	-	-	-	-	217,340	217,340
Health and Human Services	849,789	7,027,172	-	-	571,294	8,448,255
Culture, Recreation and Education	769,090	-	-	-	-	769,090
Conservation and Development	497,637	-	-	-	24	497,661
Capital Outlay						
General Government	-	-	-	214,293	-	214,293
Public Safety	-	-	-	212,453	-	212,453
Health and Human Services	-	-	-	-	-	-
Culture, Recreation and Education	353	-	-	-	-	353
Conservation and Development	-	-	-	24,998	-	24,998
Debt Service						
Principal Retirement	-	-	5,679	-	-	5,679
Interest and Fiscal Charges	-	-	(572,533)	-	-	(572,533)
Total Expenditures	<u>8,090,291</u>	<u>7,266,773</u>	<u>(566,854)</u>	<u>465,695</u>	<u>802,339</u>	<u>16,058,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,427,643)</u>	<u>(2,762,479)</u>	<u>3,125,108</u>	<u>(402,490)</u>	<u>37,486</u>	<u>(3,430,018)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of Debt	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u><u>(3,427,643)</u></u>	<u><u>(2,762,479)</u></u>	<u><u>3,125,108</u></u>	<u><u>(402,490)</u></u>	<u><u>37,486</u></u>	<u><u>(3,430,018)</u></u>

EAU CLAIRE COUNTY, WISCONSIN

Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Quarter Ended March 31, 2019

	Business-Type Activities Enterprise Funds			Governmental Activities
	Highway Department	Airport	Totals	Internal Service Funds
OPERATING REVENUES				
Charges for Services	\$ 1,867,284	\$ 253,312	\$ 2,120,595	\$ 2,360,816
Other Charges	1,681,655	-	1,681,655	57,784
Total Operating Revenues	3,548,939	253,312	3,802,250	2,418,600
OPERATING EXPENSES				
Operation and Maintenance	4,374,856	324,772	4,699,628	2,279,251
Depreciation and Amortization			-	-
Claims			-	-
Total Operating Expenses	4,374,856	324,772	4,699,628	2,279,251
Operating Income (Loss)	(825,917)	(71,461)	(897,377)	139,349
NONOPERATING REVENUES (EXPENSES)				
General Property Taxes	419,789	99,758	519,547	-
Intergovernmental Grants	1,238,805	65,136	1,303,940	-
Interest Expense	-	(18,426)	(18,426)	-
Total Nonoperating Revenues (Expenses)	1,658,594	146,467	1,805,061	-
Income (Loss) Before Contributions and Transfers	832,677	75,006	907,684	139,349
TRANSFERS AND CAPITAL CONTRIBUTIONS				
Transfers In (Out)	-	-	-	-
Capital Contributions to Governmental Activities	-	-	-	-
Change in Net Position	<u>832,677</u>	<u>75,006</u>	<u>907,684</u>	<u>139,349</u>

Eau Claire County
Trended Personnel Costs
Total Personnel
March 31, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 YTD Q1	% Actual
					Budget		to Budget
100 - GENERAL FUND	Child Support	1,025,312	1,068,056	1,133,360	1,167,709	246,842	21.14%
	CJCC	-	-	-	298,565	42,320	14.17%
	Corporation Counsel	663,490	662,305	675,712	697,876	143,879	20.62%
	County Admin	677,972	556,685	534,950	337,804	97,324	28.81%
	County Board	92,807	88,854	96,725	100,586	13,429	13.35%
	County Clerk	198,846	232,861	237,797	246,291	52,783	21.43%
	County Treasurer	257,188	268,234	268,651	282,731	52,918	18.72%
	Courts	1,622,062	1,679,149	1,736,089	1,829,252	399,837	21.86%
	District Attorney	861,023	893,884	882,988	976,364	211,918	21.70%
	Extension	116,777	106,649	112,238	121,338	24,722	20.37%
	Facilities	889,714	942,212	938,033	861,849	186,036	21.59%
	Finance Department	649,935	704,329	504,974	687,821	139,342	20.26%
	Human Resources	420,749	489,627	565,048	587,606	124,918	21.26%
	Information Systems	920,443	938,042	1,016,975	1,077,499	221,584	20.56%
	Parks & Forest	885,668	864,259	921,035	937,426	161,376	17.21%
	Planning & Development	1,572,326	1,419,666	1,386,476	1,536,378	309,428	20.14%
	Purchasing	319,668	320,691	314,770	-	-	NA
	Register of Deeds	211,274	197,717	243,668	264,579	51,701	19.54%
	Register of Probate	267,085	273,202	256,872	257,632	53,788	20.88%
	Sheriff	9,327,888	9,647,897	10,210,791	10,387,387	2,170,331	20.89%
	Veterans Office	202,033	219,512	173,132	215,327	41,881	19.45%
	Nondepartmental	-	30,283	126,315	-	-	NA
100 - GENERAL FUND Total		21,182,259	21,604,113	22,336,599	22,872,021	4,746,356	20.75%
202 - COUNTY LAND RECORDS		-	100,000	115,000	-	-	NA
205 - HUMAN SERVICES FUND		11,755,624	12,564,724	14,108,901	18,280,793	3,275,196	17.92%
211 - RECYCLING PROGRAM FUND		65,165	81,926	87,920	94,929	19,069	20.09%
215 - ADRC FUND		1,651,102	1,748,386	2,013,505	2,249,183	433,628	19.28%
602 - AIRPORT FUND		464,415	470,558	475,091	487,899	123,622	25.34%
701 - HIGHWAY		6,296,203	5,966,790	6,530,018	6,289,070	1,483,963	23.60%
703 - SELF INSURANCE FUND		128,008	119,985	113,515	202,581	1,143	0.56%
Grand Total		41,542,775	42,656,483	45,780,549	50,476,476	10,082,978	19.98%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

**Eau Claire County
Trended Personnel Costs
Regular Wages
March 31, 2019**

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q1	% Actual to Budget
100 - GENERAL FUND	Child Support	720,226	750,316	788,492	811,037	165,624	20.42%
	CJCC	-	-	-	215,768	30,432	14.10%
	Corporation Counsel	482,368	485,527	492,468	503,816	102,373	20.32%
	County Admin	520,445	416,222	407,401	257,480	73,621	28.59%
	County Board	47,451	48,738	49,032	42,150	7,693	18.25%
	County Clerk	134,242	158,512	164,891	169,294	34,947	20.64%
	County Treasurer	179,521	189,609	192,254	199,982	37,515	18.76%
	Courts	1,103,363	1,100,922	1,171,442	1,217,680	254,541	20.90%
	District Attorney	602,505	646,991	640,386	678,485	135,649	19.99%
	Extension	76,661	76,347	68,541	74,596	14,572	19.53%
	Facilities	604,267	627,790	626,864	586,073	118,353	20.19%
	Finance Department	459,595	395,156	368,238	498,257	101,216	20.31%
	Human Resources	285,308	354,806	410,518	422,789	85,783	20.29%
	Information Systems	674,735	676,869	753,830	783,867	156,836	20.01%
	Parks & Forest	657,386	638,035	684,407	700,324	111,261	15.89%
	Planning & Development	1,128,677	958,709	1,013,099	1,137,861	226,012	19.86%
	Purchasing	244,108	249,296	237,160	-	-	NA
	Register of Deeds	161,465	143,130	178,630	192,388	36,509	18.98%
	Register of Probate	186,669	191,599	192,275	200,709	41,187	20.52%
	Sheriff	5,712,163	5,694,208	6,036,997	6,410,365	1,290,516	20.13%
	Veterans Services	159,389	190,480	145,630	165,641	32,527	19.64%
100 - GENERAL FUND Total		14,140,545	13,993,260	14,622,554	15,268,563	3,057,165	20.02%
202 - COUNTY LAND RECORDS		-	100,000	115,000	-	-	NA
205 - HUMAN SERVICES FUND		8,058,444	8,761,039	9,753,998	12,576,336	2,185,504	17.38%
211 - RECYCLING PROGRAM FUND		47,872	62,677	70,517	75,920	14,854	19.57%
215 - ADRC FUND		1,178,959	1,252,093	1,463,955	1,592,865	309,380	19.42%
602 - AIRPORT FUND		331,963	329,996	341,437	353,486	79,417	22.47%
701 - HIGHWAY		4,083,760	3,741,651	4,213,331	3,923,820	822,824	20.97%
703 - SELF INSURANCE FUND		97,020	98,812	95,697	148,646	-	0.00%
Grand Total		27,938,563	28,339,528	30,676,491	33,939,636	6,469,144	19.06%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

**Eau Claire County
Trended Personnel Costs
Overtime Wages
March 31, 2019**

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q1	% Actual to Budget
100 - GENERAL FUND	Child Support	111	169	191	-	-	NA
	CJCC	-	-	-	-	-	NA
	Corporation Counsel	94	177	828	-	456	NA
	County Admin	-	-	586	-	33	NA
	County Board	-	-	-	-	-	NA
	County Clerk	-	-	18	-	2	NA
	County Treasurer	700	781	911	1,000	863	86.29%
	Courts	88	40	394	100	334	334.14%
	District Attorney	331	259	573	-	98	NA
	Extension	924	-	625	-	-	NA
	Facilities	7,093	7,698	11,098	15,000	7,911	52.74%
	Finance Department	980	4,448	1,839	3,000	1,790	59.65%
	Human Resources	1,497	12	107	-	-	NA
	Information Systems	18	354	856	-	20	NA
	Parks & Forest	4,325	6,091	5,944	4,904	1,282	26.14%
	Planning & Development	1,871	3,922	322	980	25	2.58%
	Purchasing	-	7	7	-	-	NA
	Register of Deeds	-	11	-	-	-	NA
	Register of Probate	-	-	-	-	-	NA
	Sheriff	611,187	864,751	928,509	693,147	146,115	21.08%
	Veterans Services	-	-	70	200	33	16.27%
100 - GENERAL FUND Total		629,218	888,719	952,879	718,331	158,962	22.13%
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		86,876	36,783	98,016	-	13,176	NA
211 - RECYCLING PROGRAM FUND		-	-	-	-	-	NA
215 - ADRC FUND		-	1,315	5,088	-	103	NA
602 - AIRPORT FUND		5,963	7,477	9,507	9,000	13,762	152.91%
701 - HIGHWAY		172,511	147,902	229,418	181,050	227,745	125.79%
703 - SELF INSURANCE FUND		-	-	-	-	-	NA
Grand Total		894,568	1,082,197	1,294,907	908,381	413,748	45.55%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

**Eau Claire County
Trended Personnel Costs
Payroll Benefits
March 31, 2019**

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted		% Actual to Budget
					Budget	2019 YTD Q1	
100 - GENERAL FUND	Child Support	304,975	317,571	344,678	356,672	81,218	22.77%
	CJCC	-	-	-	82,797	11,887	14.36%
	Corporation Counsel	181,028	176,601	182,416	194,060	41,050	21.15%
	County Admin	157,526	140,464	126,962	80,324	23,669	29.47%
	County Board	45,356	40,116	47,693	58,436	5,736	9.82%
	County Clerk	64,604	74,349	72,888	76,997	17,834	23.16%
	County Treasurer	76,967	77,843	75,486	81,749	14,539	17.79%
	Courts	518,611	578,187	564,253	611,472	144,962	23.71%
	District Attorney	258,187	246,634	242,030	297,879	76,171	25.57%
	Extension	39,191	30,302	43,072	46,742	10,151	21.72%
	Facilities	278,355	306,724	300,070	260,776	59,772	22.92%
	Finance Department	189,360	304,725	134,897	186,564	36,337	19.48%
	Human Resources	133,944	134,810	154,423	164,817	39,135	23.74%
	Information Systems	245,690	260,819	262,288	293,632	64,728	22.04%
	Parks & Forest	223,957	220,133	230,684	232,198	48,833	21.03%
	Planning & Development	441,777	457,035	373,055	397,537	83,391	20.98%
	Purchasing	75,560	71,388	77,603	-	-	NA
	Register of Deeds	49,809	54,576	65,039	72,191	15,192	21.04%
	Register of Probate	80,416	81,603	64,597	56,923	12,601	22.14%
	Sheriff	3,004,539	3,088,938	3,245,285	3,283,875	733,700	22.34%
	Veterans Services	42,644	29,032	27,431	49,486	9,322	18.84%
	Nondepartmental	-	30,283	126,315	-	-	NA
100 - GENERAL FUND Total		6,412,496	6,722,133	6,761,165	6,885,127	1,530,229	22.23%
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		3,610,304	3,766,903	4,256,886	5,704,457	1,076,516	18.87%
211 - RECYCLING PROGRAM FUND		17,293	19,249	17,403	19,009	4,214	22.17%
215 - ADRC FUND		472,143	494,978	544,463	656,318	124,145	18.92%
602 - AIRPORT FUND		126,488	133,085	124,147	125,413	30,444	24.27%
701 - HIGHWAY		2,039,932	2,077,236	2,087,269	2,184,200	433,395	19.84%
703 - SELF INSURANCE FUND		30,988	21,174	17,818	53,935	1,143	2.12%
Grand Total		12,709,644	13,234,758	13,809,151	15,628,459	3,200,086	20.48%

Payroll Benefits includes, but is not limited to, health insurance premiums, health insurance incentive, 'HSA contributions, and employee benefit administrative fees.

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County - County Clerk
Quarterly Department Report - Summary

For Period Ending: Q1, 2019

Page: 1/1

Date Ran: 4/26/19

06 - County Clerk

Fund	Revenue:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Tax Levy	232,096	232,096	58,024	0	0	0	58,024	25.00%
	06-Public Charges for Services	5,700	5,700	2,070	0	0	0	2,070	36.32%
	07-Licenses & Permits	42,300	42,300	2,450	0	0	0	2,450	5.79%
	09-Other Revenue	10,000	10,000	16,911	0	0	0	16,911	169.11%
Total Revenue - County Clerk		\$290,096	\$290,096	\$79,455	\$0	\$0	\$0	\$79,455	27.39%

Fund	Expenditures:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Regular Wages	-169,294	-169,294	-34,947	0	0	0	-34,947	20.64%
	02-OT Wages	0	0	-2	0	0	0	-2	0.00%
	03-Payroll Benefits	-76,997	-76,997	-17,834	0	0	0	-17,834	23.16%
	04-Contracted Services	-10,100	-10,100	-343	0	0	0	-343	3.40%
	05-Supplies & Expenses	-32,505	-32,505	-4,146	0	0	0	-4,146	12.75%
	09-Equipment	-1,200	-1,200	0	0	0	0	0	0.00%
Total Expense - County Clerk		-\$290,096	-\$290,096	-\$57,272	\$0	\$0	\$0	-\$57,272	19.74%

Net Surplus/(-Deficit) - County Clerk	\$0	\$0	\$22,182	\$0	\$0	\$0	\$22,182
--	------------	------------	-----------------	------------	------------	------------	-----------------

Eau Claire County - Finance Department

Quarterly Department Report - Summary

For Period Ending: Q1, 2019

Page: 1/1
Date Ran: 4/26/19

10 - Finance Department

Fund	Revenue:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Tax Levy	803,944	803,944	200,986	0	0	0	200,986	25.00%
	02-Sales Tax	0	0	64	0	0	0	64	0.00%
	09-Other Revenue	22,000	22,000	11,598	0	0	0	11,598	52.72%
Total Revenue - Finance Department		\$825,944	\$825,944	\$212,649	\$0	\$0	\$0	\$212,649	25.75%
Fund	Expenditures:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Regular Wages	-498,257	-498,257	-101,216	0	0	0	-101,216	20.31%
	02-OT Wages	-3,000	-3,000	-1,790	0	0	0	-1,790	59.65%
	03-Payroll Benefits	-186,564	-186,564	-34,035	0	0	0	-34,035	18.24%
	04-Contracted Services	-123,423	-123,423	-16,345	0	0	0	-16,345	13.24%
	05-Supplies & Expenses	-14,200	-14,200	-2,798	0	0	0	-2,798	19.71%
	09-Equipment	-500	-500	0	0	0	0	0	0.00%
	10-Other	0	0	-2,302	0	0	0	-2,302	0.00%
Total Expense - Finance Department		-\$825,944	-\$825,944	-\$158,486	\$0	\$0	\$0	-\$158,486	19.19%
Net Surplus/(-Deficit) - Finance Department		\$0	\$0	\$54,163	\$0	\$0	\$0	\$54,163	

Eau Claire County - County Treasurer
Quarterly Department Report - Summary

For Period Ending: Q1, 2019

Page: 1/1

Date Ran: 4/26/19

11 - County Treasurer

Fund	Revenue:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Tax Levy	-660,704	-660,704	-165,176	0	0	0	-165,176	25.00%
	03-Other Taxes	457,500	457,500	93,887	0	0	0	93,887	20.52%
	06-Public Charges for Services	74,500	74,500	11,868	0	0	0	11,868	15.93%
	09-Other Revenue	450,000	450,000	93,638	0	0	0	93,638	20.81%
Total Revenue - County Treasurer		\$321,296	\$321,296	\$34,217	\$0	\$0	\$0	\$34,217	10.65%

Fund	Expenditures:	Orig Budget 2019	Adj Budget 2019	Q1 2019	Q2 2019	Q3 2019	Q4 2019	YTD 2019	% of Budget
100	01-Regular Wages	-199,982	-199,982	-37,515	0	0	0	-37,515	18.76%
	02-OT Wages	-1,000	-1,000	-863	0	0	0	-863	86.29%
	03-Payroll Benefits	-81,749	-81,749	-14,539	0	0	0	-14,539	17.79%
	04-Contracted Services	-1,750	-1,750	-240	0	0	0	-240	13.71%
	05-Supplies & Expenses	-34,300	-34,300	-5,798	0	0	0	-5,798	16.90%
	07-Fixed Charges	-500	-500	-65	0	0	0	-65	13.00%
	09-Equipment	-825	-825	0	0	0	0	0	0.00%
	09-Grants, Contributions, Other	-1,000	-1,000	3	0	0	0	3	-0.31%
	10-Other	-188	-188	-49	0	0	0	-49	25.80%
Total Expense - County Treasurer		-\$321,294	-\$321,294	-\$59,066	\$0	\$0	\$0	-\$59,066	18.38%

Net Surplus/(-Deficit) - County Treasurer	\$2	\$2	-\$24,848	\$0	\$0	\$0	-\$24,848
--	------------	------------	------------------	------------	------------	------------	------------------

Key Budget Dates

May 7 - Board work session on budget process and priorities and oversight committee instructions

May 17 - Discuss HSA funding strategy and impacts for 2020

May 21 - Review Facilities master plan and finalize 2020 budget priorities with the Board

June 3 - Distribute Position Request forms to departments with instructions

June 14 - Administrator guidelines distributed to Departments, including new positions

June 17-28 - Finalize preliminary health insurance rates and \$ impact

June 18 - Review draft Capital plan with the Board

June 21 - Positions requests due to HR & Finance

July 5 - Distribute CIP decisions to departments

July 8 - Distribute wage worksheets to departments

July 9 - Distribute Department budget package templates

Aug 9 - Budget Packages due to Finance

Aug 21-30 - Department reviews with Administrator

Sept 13 - COHR to review position requests

Sept 16 - Review Administrator Recommendation with DH group

Sept 17 - Publish Administrator Budget Recommendation to County Board

Sept 18-Oct 3 - Finance & Budget Department Review Sessions

Oct 4 - Finance & Budget Wrap-up & Proposal Review

Oct 11 - HR Committee to review and recommend county board salaries

Oct 14 - Provide Leader Telegram with proposed budget for publication

Oct 15 - Distribute proposed budget to County Supervisors

Oct 18 - Publish proposed budget in the Leader Telegram

Oct 31 - Budget amendment forms due to the Administrator

Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
March	March 5 - Review 2020 budget calendar with Internal Services		March 5 - Review 2020 budget calendar with Internal Services				
April	April 8 - Deliver CIP guidance and instructions		April 5 - Finalize 2020 budget calendar	April 1-30 - Discuss Department CIP needs April 17 - Review preliminary budget timeline and approach with DH group	April 1-30 - Discuss Department CIP needs	April 8 - Review budget calendar key dates with F&B committee	
May	May 3 - Department CIP requests due to Finance May 9-31 - Review and prioritize CIP requests May 17 - Discuss HSA funding strategies and impacts May 24 - Finalize on Health Insurance budget strategy May 31 - Finalize budget package forms	May 17 - Discuss HSA funding strategies and impacts	May 7 - County Board work session on financial model, budget process, priorities, and oversight committee instructions May 9-31 - Review and prioritize CIP requests May 31 - Finalize budget package forms	May 1-3 - Discuss Department CIP needs May 3 - Department CIP requests due to Finance	May 1-3 - Discuss Department CIP needs		May 7 - County Board work session on financial model, budget process, priorities, and oversight committee instructions May 21 - Review Facilities Master Plan with Board May 21 - Finalize budget policies and priorities with Board

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
June	<p>June 19 - Distribute Position Request forms to departments with instructions</p> <p>June 17-28 - Finalize preliminary health insurance rates and impact June 17 - Review final budget templates with FUG</p> <p>June 21 - Positions requests due to HR & Finance</p> <p>June 28 - Complete review of 2019 Alio accounts for BPS roll</p>	<p>June 19 - Distribute Position Request forms to departments with instructions</p> <p>June 17-28 - Finalize preliminary health insurance rates and impact</p> <p>June 21 - Positions requests due to HR & Finance</p>	<p>June 13 - Finalize CIP Administrator Recommendation June 14 - Administrator guidelines distributed to Departments and F&B</p>	<p>June 21 - Positions requests due to HR & Finance</p>			<p>June 18 - Introduce draft capital plan with Board</p>
July	<p>July 1 - Open on-line budget survey July 5 - Distribute CIP decisions to departments July 8 - Distribute wage worksheets to departments</p> <p>July 9 - Distribute Department budget package templates July 9 - Distribute budget request form/guidance to outside agencies</p> <p>July 12 - Publish preliminary allocations to departments; Audit, Insurance, etc.</p> <p>July 15 - Open Alio BPS module to depts for input</p> <p>July 19 - Review county positions requests with Administrator/HR/Finance</p>	<p>July 19 - Review county positions requests with Administrator/HR/Finance</p>	<p>July 19 - Review county positions requests with Administrator/HR/Finance</p>			<p>July 15-30 - Public input sessions</p>	<p>July 30 - Review of County Position Requests with COHR</p>

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
August	<p>Aug 8 - Community agency requests due to Finance</p> <p>Aug 12-16 - Prepare Department request reports for reviews</p> <p>Aug 12-16 - Review City-County Health Dept. budget with the City</p> <p>Aug 12-16 - Review Comm Center budget with the City</p> <p>Aug 30 - Final revised user fee structure due to Administrator</p>		<p>Aug 12-16 - Review City-County Health Dept. budget with the City</p> <p>Aug 12-16 - Review Comm Center budget with the City</p> <p>Aug 21-30 - Department reviews with Administrator</p> <p>Aug 30 - Final revised user fee structure due to Administrator</p>	<p>Aug 9 - Department budget packages due to Finance</p> <p>Aug 21-30 - Department reviews with Administrator</p>			
September	<p>Sept 3-13 - Prepare Administrator Recommendation Book</p> <p>Sept 16 - Review new positions request with COHR</p> <p>Sept 17 - Publish Administrator Budget Recommendation to County Board</p> <p>Sept 18-30 - Finance & Budget Department Review Sessions</p>	<p>Sept 16 - Review new positions request with COHR</p>	<p>Sept 18-30 - Finance & Budget Department Review Sessions</p>	<p>Sept 13 - Review new positions request with COHR</p> <p>Sept 16 - Review Administrator Recommendation with DH group</p>	<p>Sept 16 - Review new positions request with COHR</p>	<p>Sept 9 - Review final user fee schedule with F&B committee</p> <p>Sept 18-30 - Finance & Budget Department Review Sessions</p> <p>Sept 22-24 - WCA conference</p>	<p>Sept 17 - Publish Administrator Budget Recommendation to County Board</p> <p>Sept 17 - Consideration of F&B user fee recommendation</p> <p>Sept 22-24 - WCA conference</p>

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
October	<p>Oct 8 -Finalize Finance & Budget Recommendations and notice to Departments</p> <p>Oct 9-14 - Incorporate F&B recommendations into Proposed book for distribution</p> <p>Oct 14 - Provide Leader Telegram with proposed budget for publication</p> <p>Oct 15 - Distribute proposed budget to County Supervisors with budget amendment forms</p> <p>Oct 18 - Publish proposed budget in the Leader Telegram</p>		<p>Oct 31 - Budget amendment forms due to the Administrator</p>		<p>Oct 11 - HR to review and recommend county board salaries</p>	<p>Oct 1-3 -Finance & Budget Department Review Sessions</p> <p>Oct 4 - Finance & Budget Wrap-up & Proposal Review</p>	<p>Oct 15 - Distribute proposed budget to County Supervisors with budget amendment forms</p>
November	<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>		<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>			<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>	<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>

Eau Claire County Sales Tax Collections

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
January	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798
February	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281
March	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	
May	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	
June	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	
July	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	
August	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	
September	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	
October	642,499	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	
November	728,502	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	
December	692,239	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	
Total	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 1,374,078
Budgeted	\$ 7,675,000	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216
Excess (Short)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ (9,475,138)
	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	
Total County Taxable Sales	\$ 1,546,854,400	\$ 1,648,061,000	\$ 1,753,756,200	\$ 1,781,174,600	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 274,815,674
Yearly Average	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 687,039

Month	Monthly Avg	Median
January	\$ 669,889	\$ 652,606
February	\$ 665,231	\$ 633,491
March	\$ 774,074	\$ 834,428
April	\$ 770,568	\$ 741,448
May	\$ 767,319	\$ 803,003
June	\$ 857,223	\$ 872,811
July	\$ 836,853	\$ 764,686
August	\$ 831,760	\$ 823,653
September	\$ 831,901	\$ 804,241
October	\$ 788,549	\$ 789,472
November	\$ 788,933	\$ 799,401
December	\$ 860,950	\$ 817,298

Monthly amounts reflect sales tax earned. Payments received approx two months later.

MINUTES

Eau Claire County
Committee on Finance and Budget

Monday, April 8, 2019 / 4:30 pm
Eau Claire County Courthouse – **Room 3312**
Eau Claire, WI 54703

Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie

Staff present: Kathryn Schauf, County Administrator; Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Jamie Gower, Human Resources Director; Amanda Twitchell, Assistant HR Director; Amy Sires, Benefits Administrator

Others present: Supervisor Lydia Boerboom

Chair Stella Pagonis called the meeting to order 4:31 pm at and confirmed compliance with open meetings law.

The following individuals spoke on the benefits of renewable energy: Terri Boulter, Martha Nieman (County Board Supervisor, District 17), Eleanor Wolf, Jim Schumacher, Aaron Brewster, Jeremy Gragert (Eau Claire City Council, District 3), Karissa Red Bear, Phil Swanstrom

Supervisor Stella Pagonis informed the committee about plans for TIDs 2 and 3 in Altoona.

Recommendation by Supervisor Wilkie to act on Agenda Item 4 before Item 3.

Referred Resolution 19-20/003 “Resolution to Establish Goals of 100% Renewable Energy...”

Supervisors Jim Dunning and Lydia Boerboom presented information on the fiscal impact of this resolution. The \$10,000 estimate is based on recommendations from city staff. The estimates include costs for staff, software, membership fees, training, seminars, and miscellaneous expenses. The county needs to do further research on the impacts to the county forest.

Motion: Wilkie moved for approval of Resolution 19-20/003

Motion passes 4-1.

Committee continued with Agenda Item 3.

Jamie Gower, Norb Kirk, and the HR team presented information on health insurance trends and challenges. Health insurance data is a moving target, as employees are able to change plans based on life events throughout the year. Total cost of premium has decreased from 2016-2019, due to the implementation of the Difference Card. ECC has experienced a high loss payout ratio due to high cost claims and high utilization. ECC is partnering with Mayo Clinic to complete a Population Health Study. Health insurance costs can be absorbed by grants and outside billing and do not affect the levy dollar for dollar.

Proposed Ordinance 19-20/007 “To Repeal Chapter 4.09 of the Code: County Accounts”

Chair requests postponing discussion and action until all policy and code language are readily available.

Motion: Leary moved to move item to next month.

Motion passes 5-0.

In order to discuss cash handling policies, Glenda Lyons should be present. The committee’s desire is to review the cash handling internal control document prepared by the audit firm in 2016.

Motion: Dunning moved to delay to a future meeting

Motion passes 5-0.

Norb Kirk reviewed the preliminary 2018 financial results and related reports. Supervisor Wilkie brought up concerns about budget amendments and resolutions. Special attention was given to the estimated DHS loss and the reimbursement process. Highlights include high sales tax collections, increased investment interest, and unexpected increases in Parks revenue.

Norb Kirk explained the Build America Bond (BAB) program and informed the committee that the county has recently received a refund of BAB interest of \$577,000.

The committee briefly reviewed the 2020 budget calendar.

Supervisor Leary made a motion to approve the March 11 meeting minutes.

Discussion: Wilkie would like the minutes amended to include future agenda items: 6th courtroom, Housing Authority rent, Highway maintenance budget. The committee desires that future agenda items always be listed, and that there be an indication if the Chair has approved.

In favor, with correction proposed: 5-0

Schedule next meeting: May 6, 5:00 pm, Room 1301/1302

Possible agenda items:

1. Proposed Ordinance 19-20/007
2. Cash Handling Policies
3. Q1 investment income
4. Setting meeting agendas
5. Budget calendar
6. Budget survey
7. 2019 Q1 Financial Results

The meeting was adjourned at 7:21 pm.

Amy Weiss
Committee Clerk