

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, October 28, 2019  
**4:30 p.m.**  
Courthouse - Room #1273  
721 Oxford Avenue • Eau Claire, WI

[agenda items linked to supporting documents](#)

1. Call to Order and confirmation of meeting notice
2. Public Comment
3. Cash Update / **Discussion**
4. Proposed Ordinance 19-20/071 “To Amend Section 4.35.200 of the Code: Overpayments and Underpayments” / **Discussion - Action**
5. 2020 Proposed Budget Amendments and Technical Adjustments / **Discussion - Action**
6. Q3 Financial Results / **Discussion**
  - a. Director’s Report
  - b. Budget to Actual
  - c. Sales Tax
  - d. Vehicle Registration Fee
  - e. Personnel Report
  - f. Fund Balance Analysis and History
7. Approval of Meeting Minutes
  - a. September 10, 2019: Joint HR/Admin/F&B
  - b. September 27, 2019
  - c. September 30, 2019
  - d. October 1, 2019
  - e. October 2, 2019
  - f. October 4, 2019
  - g. October 15, 2019
8. 2020 Budget Process / **Discussion**
9. Future meeting and agenda items / **Discussion**
10. Adjourn

Prepared by: Amy Weiss

Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710 (FAX) 8391669 or (TDD) 8394735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703.

FACT SHEET

TO FILE NO. 19-20/071

This ordinance changes the allowable amount for overpayments and underpayments within the Treasurer's office to \$5.00. Previously we were following the state rate of \$2.00. This ordinance change will go into effect immediately upon approval.

The cost of issuing a refund check outweighs the increased cost of the write-offs.

At the \$2 threshold:

2016 Budget \$50 and actual (\$17.75)

2017 Budget \$50 and actual (\$4.13)

2018 Budget \$50 and actual (\$16.20)

2019 Budget \$38 and as of Q2 \$19.13

Fiscal Impact: None

Respectfully Submitted,



Glenda Lyons  
County Treasurer

1 Enrolled No.

ORDINANCE

File No. 19-20/071

2  
3 TO AMEND SECTION 4.35.200 OF THE CODE: OVERPAYMENTS AND  
4 UNDERPAYMENTS

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

7  
8 SECTION 1. That Section 4.35.200 of the code be amended to read:

9  
10 4.35.200 Overpayments and underpayments. Unless otherwise provided by law, pursuant  
11 to Wis. Stat. §§59.54(24)(b) and 20.905, county departments and the clerk of circuit court may  
12 retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 \$5 or less,  
13 unless such refund is specifically requested in writing. Underpayments of not more than \$2 \$5  
14 may be waived when the administrative cost of collection would exceed the amount of the  
15 underpayment.

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17 ENACTED:

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28 Committee on Finance and Budget

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31 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2019.  
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**Eau Claire County  
2020 Budget  
Proposed Supervisor Amendment**

By Supervisor: Gerald Wilkie

Amendment #: \_\_\_\_\_ (Amendment # assigned by staff)

To amend the 2020 Proposed Budget, as recommended by the Finance and Budget Committee, I Hereby Propose:

Modifying the first policy statement regarding new and vacant positions as stated below.

Anticipated service changes (additions and/or reductions):

Given the difficult fiscal condition of the county, and as a result of significant and repeated overages by the Department of Human Services, effective upon the adoption of the 2020 budget, filling and hiring all current and future vacant positions within the Department of Human Services shall be placed on hold, pending review and approval to fill the position by the County Administrator, the Human Services Board, the Human Resources Committee, and the Committee on Finance and Budget. If filling the position is denied by any of the above, the Human Services Board may bring the request to fill the position to the County Board for consideration.

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
<b>Total for Amendment</b>					0

**Eau Claire County  
Repayment Summary for Capital Borrowing  
2020 Budget**

<b>Capital Project</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Estimated Capital Borrowing<sup>1</sup>:</b>			
Highway Projects	\$ -	\$ 646,705	\$ 821,521
Other Capital Projects	-	436,492	266,574
<b>Est. Annual Totals</b>	<b>-</b>	<b>1,083,197</b>	<b>1,088,095</b>
<b>Existing Debt Service<sup>2</sup>:</b>			
Jail/Courthouse Project	2,469,626	2,437,594	2,664,986
Highway Projects	5,891,541	5,815,125	6,357,592
Confluence Project Contribution	384,584	379,596	415,007
City-County Health Dept WRS Pmt	10,064	9,837	9,610
Other Capital Projects	3,099,168	3,059,066	3,345,578
<b>Total Debt Service Payments</b>	<b>11,854,983</b>	<b>12,784,415</b>	<b>13,880,868</b>
<b>Less: Build America Bond Interest Refund</b>	<b>(144,204)</b>	<b>(144,204)</b>	<b>(141,242)</b>
<b>Less: Debt Service Premium Balance</b>	<b>(154,935)</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service on Levy</b>	<b>11,555,844</b>	<b>12,640,211</b>	<b>13,739,626</b>
<b>Debt Service Payment on Levy</b>	<b>\$ 11,555,844</b>	<b>\$ 12,640,211</b>	<b>\$ 13,739,626</b>

1 - Estimate based on the 5-year Capital Plan (see Capital Projects Request - Summary 2020-2024). Estimated Capital Borrowing will be updated based on changes and finalization of the 5-year Capital Plan.

2 - Includes projected 2019A General Obligation Promissory Notes, and is subject to final issue on October 15, 2019

Eau Claire County  
 Summary of Debt Service Payments  
 Coordinated with Capital Project Requests  
 10/25/2019

Est % Incr in New Const 2.00%

		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Existing Debt Service~	12.31.18	\$ 10,573,953	\$ 10,375,295	\$ 10,381,917	\$ 10,384,025	\$ 10,472,572	\$ 9,536,676	\$ 8,435,806	\$ 7,389,285	\$ 5,956,449	\$ 5,111,656	\$ 3,970,525	92,588,159
<b>Future Debt Service^:</b>													
2019 Borrowing	projection		1,479,688	1,319,300	1,325,550	1,325,600	1,326,600	817,100	817,300	817,200	816,800	821,100	10,866,238
2020 Borrowing	Amort20			1,083,197	1,083,197	1,083,197	1,083,197	1,083,197	1,083,197	1,083,197	1,083,197	1,083,197	9,748,773
2021 Borrowing	Amort21				1,088,094	1,088,094	1,088,094	1,088,094	1,088,094	1,088,094	1,088,094	1,088,094	8,704,755
2022 Borrowing	Amort22					1,386,887	1,386,887	1,386,887	1,386,887	1,386,887	1,386,887	1,386,887	9,708,207
2023 Borrowing	Amort23						1,197,409	1,197,409	1,197,409	1,197,409	1,197,409	1,197,409	7,184,451
2024 Borrowing	Amort24							1,228,627	1,228,627	1,228,627	1,228,627	1,228,627	6,143,134
Total Est Debt Service Pmt		\$ 10,573,953	\$ 11,854,983	\$ 12,784,414	\$ 13,880,866	\$ 15,356,350	\$ 15,618,862	\$ 15,237,119	\$ 14,190,799	\$ 12,757,863	\$ 11,912,669	\$ 10,775,838	\$ 144,943,717
Est Operating Levy		23,445,123	24,161,775	24,645,011	25,137,911	25,640,669	26,153,483	26,676,552	27,210,084	27,754,285	28,309,371	28,875,558	230,824,894
<b>Total County Levy**</b>		<b>\$ 34,019,076</b>	<b>\$ 36,016,758</b>	<b>\$ 37,429,425</b>	<b>\$ 39,018,778</b>	<b>\$ 40,997,019</b>	<b>\$ 41,772,345</b>	<b>\$ 41,913,671</b>	<b>\$ 41,400,882</b>	<b>\$ 40,512,148</b>	<b>\$ 40,222,040</b>	<b>\$ 39,651,397</b>	<b>\$ 375,768,611</b>
<b>Debt Service Levy %</b>		<b>31.08%</b>	<b>32.92%</b>	<b>34.16%</b>	<b>35.57%</b>	<b>37.46%</b>	<b>37.39%</b>	<b>36.35%</b>	<b>34.28%</b>	<b>31.49%</b>	<b>29.62%</b>	<b>27.18%</b>	<b>38.57%</b>
Current Year Borrowing*		9,855,000	9,480,209	9,523,071	12,138,121	10,479,796	10,753,021	-	-	-	-	-	62,229,218
Projected G.O. Debt Outstanding		86,425,000	86,415,209	86,398,280	88,741,401	89,081,197	90,394,218						

Jail/Courthouse Remodeling bond issues will be paid off in September 2027 (2016B) and September 2031 (2011B).

~Includes General Obligation (G.O. Debt) and Health Department WRS payment

\*Due to late year borrowings, initial payments are assumed to be due in the year after issue.

^Future Debt Service payments are based on equal annual installments.

\*\*Total County Levy for 2019 ties to the proposed 2019 budget and 2020 proposed budget. Operating levy for subsequent years is based on an estimated 2% increase in net new construction.

**Eau Claire County  
2020 Budget  
Tax Levy Analysis**

	<u>2019</u>	<u>2020</u>
2017 Payable 2018 Actual County Levy	\$ 32,235,911	\$ 34,236,751
Less: Adjustment for Debt Service	(8,895,290)	(10,233,019)
Less: Adjustment for Library	(702,137)	(783,900)
Less: Adjustment for County Bridge Aid	(200,000)	(50,000)
Less: Adjustment for County Share of Refunded Taxes	(3,678)	(735)
<b>2017 Payable 2018 Adjusted Actual County Levy</b>	<b>\$ 22,434,806</b>	<b>\$ 23,169,097</b>
Add: Terminated TID	86,150	0
Add: Net New Construction (1.9%)	648,141	\$ 439,054
Less: Personal Property Tax Aid	(217,675)	(202,842)
<b>2018 Payable 2019 Allowable Levy Before Adjustments</b>	<b>\$ 22,951,422</b>	<b>\$ 23,405,309</b>
Add: Adjustment for Debt Service	10,233,019	11,555,844
Add: Adjustment for Library	783,900	805,401
Add: Adjustment for Highway Bridge Aid	50,000	250,000
Add: Adjustment for County Share of Refunded Taxes	735	204
<b>2018 Payable 2019 Allowable Levy (including Debt Service and Library)</b>	<b>\$ 34,019,076</b>	<b>\$ 36,016,758</b>
<b>Total Levy Requested by Departments</b>	<b>\$ 35,988,937</b>	<b>\$ 36,705,241</b>
Net County Administrator Recommendations	(1,981,922)	(904,249)
Net Finance & Budget Adjustments	12,061	204
Net County Board Adjustments	-	215,562
<b>Recommended 2020 Budget Levy</b>	<b>\$ 34,019,076</b>	<b>\$ 36,016,758</b>

**Eau Claire County  
2020 Budget  
Levy Summary**

<b>Department</b>	<b>Request</b>	<b>Position Changes</b>	<b>Other County Administrator Adjustments</b>	<b>Total County Adminstrator Adjustments</b>	<b>F&amp;B Levy Adjustments</b>	<b>County Board Levy Adjustments</b>	<b>Approved Levy</b>
Administration	273,704	-	-	-	-	-	273,704
ADRC	273,271	(34,954)	-	(34,954)	-	-	238,317
Airport	399,030	-	-	-	-	-	399,030
Beaver Creek	180,000	-	-	-	-	-	180,000
Child Support	52,053	-	-	-	-	-	52,053
Circuit Court	169,360	-	-	-	-	-	169,360
CJCC Programs	868,465	-	-	-	-	-	868,465
Clerk of Courts	546,270	-	-	-	(100,000)	-	446,270
Communications Center	1,818,284	-	-	-	-	-	1,818,284
Community Agencies	474,555	-	-	-	(20,000)	-	454,555
Contingency Fund	-	-	-	-	-	-	-
Corporation Counsel	659,400	-	(7,262)	(7,262)	-	-	652,138
County Board	218,032	-	-	-	-	-	218,032
County Clerk	277,604	-	-	-	-	-	277,604
District Attorney	585,490	-	-	-	-	-	585,490
Extension	277,987	-	-	-	-	-	277,987
Facilities	1,859,969	-	-	-	-	-	1,859,969
Finance	808,234	-	-	-	-	-	808,234
Health Department-City/Co	1,243,200	-	-	-	-	-	1,243,200
Highway	1,679,157	-	-	-	-	-	1,679,157
Highway Bridge Aid	250,000	-	-	-	-	-	250,000
Human Resources	723,720	-	-	-	(122,973)	-	600,747
Human Services	-	-	-	-	-	-	-
Fund 205	9,204,585	-	(297,112)	(297,112)	-	-	8,907,473
Fund 206	-	-	-	-	-	-	-
Information Systems	2,048,979	-	(15,715)	(15,715)	-	-	2,033,264
Library Funding	805,401	-	-	-	-	-	805,401
Medical Examiner	231,156	-	-	-	-	-	231,156
Non-departmental	181,000	-	-	-	-	-	181,000
Parks & Forest	-	-	(109,357)	(109,357)	-	-	(109,357)
Planning & Development	-	-	-	-	-	-	-
Fund 100	978,679	-	(6,700)	(6,700)	-	-	971,979
Fund 202	-	-	-	-	-	-	-
Fund 207	10,000	-	-	-	-	-	10,000
Fund 211	-	-	-	-	-	-	-
Register in Probate	237,827	-	4,000	4,000	-	-	241,827
Register of Deeds	(350,406)	-	-	-	-	-	(350,406)
Sheriff	-	-	-	-	-	-	-
Fund 100	12,672,395	(509,096)	(114,053)	(623,149)	250,272	-	12,299,518
Fund 212	-	-	-	-	-	-	-
Treasurer	(661,705)	-	175,000	175,000	-	-	(486,705)
Veterans Services	242,346	-	11,000	11,000	-	-	253,346
Capital Projects	2,777,552	-	-	-	-	-	2,777,552
Debt Service	8,562,730	-	-	-	-	215,562	8,778,292
General Revenues	(13,873,083)	-	-	-	(7,095)	-	(13,880,178)
Internal Service Funds	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>Totals</b>	<b>36,705,241</b>	<b>(544,050)</b>	<b>(360,199)</b>	<b>(904,249)</b>	<b>204</b>	<b>215,562</b>	<b>36,016,758</b>





# Finance Department

Norbert 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](mailto:norb.kirk@co.eau-claire.wi.us)

To: Finance & Budget Committee and Eau Claire County Board of Supervisors  
 Date: October 28, 2019  
 Re: September 2019 – 3<sup>rd</sup> Quarter 2019 Financial Report

## Revenues

Revenues tend to be more cyclical in nature than expenses, but by the third quarter of the fiscal year some directional inferences can be drawn. While many of Eau Claire County's (the "County") grants and aids, the second largest revenue source for the County, are paid on a reimbursement basis and follow the expenditure, other revenues such as those from public charges for services are more linear in nature.

Overall, excluding Bond Proceeds, and Fund Balance Applied/Transfers, 71.4% of the 2019 budgeted revenues have been recognized through September, which is ~5% (~\$8.5M) higher than compared to Q3'18. The increase year-to-year (YTY) is primarily driven by revenues from Highway that are \$2.5M higher YTY due to collections from the Vehicle Registration fee and higher state aid resulting from higher contracted winter maintenance work. Sales tax and shared revenue collections YTD as a percent of the budget are expected be lower based on the timing and collection process and Intergovernmental Grants & Aids are traditionally lower through the first three quarters of the year as well. Public Charges for Services through Q3 did rebound as expected in the third quarter, coming in at 73.72% of the budget; however, we will continue to monitor these areas during Q4 for any indications of potential shortfalls from the budget. Fines and Forfeitures have exceeded the budget due to increased state and county fine collections.

	2019 Budget	2019 Actual Q1	2019 Q2	2019 Q3	2019 YTD	Percent of Budget
Tax Levy	\$ 34,019,075	\$ 8,504,818	\$ 8,504,877	\$ 8,504,770	\$ 25,514,465	75.00%
Sales Tax	10,849,216	64	3,188,001	2,918,391	6,106,456	56.28%
Other Taxes	5,996,580	591,884	1,129,043	1,425,961	3,146,888	52.48%
Intergovernmental Grants & Aids	31,114,711	3,486,346	4,290,850	14,551,294	22,328,490	71.76%
Intergovernmental Charges for Services	9,547,628	3,591,329	1,831,031	1,840,441	7,262,801	76.07%
Public Charges for Services	7,208,011	1,403,574	1,912,035	1,997,824	5,313,433	73.72%
Licenses & Permits	416,680	80,277	145,231	149,818	375,326	90.08%
Fines & Forfeitures	290,000	87,240	204,057	154,054	445,351	153.57%
Other Revenue	1,796,716	508,431	600,096	664,392	1,772,919	98.68%
<b>Total Revenues</b>	<b>\$101,238,617</b>	<b>\$18,253,963</b>	<b>\$21,805,221</b>	<b>\$32,206,945</b>	<b>\$72,266,129</b>	<b>71.38%</b>

## Sales Tax

As a reminder, sales tax receipts lag the month of sale by two months. Sales tax collections for the first seven months of 2019 are essentially flat to collections for the same period one year ago, \$6.11M. The monthly average through the same period is down from what has been experienced in 2017-2018 and more in line with the monthly average experienced in 2016. Unless the county exceeds the five-year average for each remaining month of 2019, it is likely we will only collect approximately \$10.5M, which is approximately \$.3M under the budgeted amount. For further information and details please see the report "Eau Claire County Sales Tax Collection" found as part of the County wide reports under the Report Central website.

**Vehicle Registration Fee (VRF)**

This fee is collected by the State as part of the annual vehicle registration renewal process. The chart below outlines the activity through September of 2019. Assuming the collection activity continues to follow that of the past nine months we are on track to slightly exceed the budgeted amount by approximately \$40,000.

<b>Month</b>	<b>2019</b>
January	\$ 69,579
February	148,262
March	170,323
April	225,742
May	238,091
June	221,855
July	219,188
August	246,307
September	214,965
<b>Total</b>	<b>\$ 1,754,310</b>
<b>Budget</b>	<b>\$ 2,300,000</b>
YTD Excess (Short)	\$ (545,690)

**Property Taxes**

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. The amount of uncollected taxes at September 30, 2019 is consistent YTY, as presented below.

<b>Levy Year</b>	<b>Collection Year</b>	<b>County Tax Rate</b>	<b>County Levy</b>	<b>County-Wide Levy</b>	<b>Uncollected Taxes as of</b>	<b>Percent of County-Wide Levy Collected</b>
					<b>30-Sep-19</b>	
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	984,986	99.43%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	477,305	99.72%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	170,538	99.90%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	22,922	99.99%
2014	2015	\$ 3.92	\$ 27,690,123	155,168,476	2,045	100.00%
2013	2014	\$ 3.88	\$ 26,178,192	151,529,795	1,108	100.00%
2012	2013	\$ 3.87	\$ 25,397,935	149,660,627	301	100.00%
2011	2012	\$ 3.71	\$ 24,493,206	148,648,642	268	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	100.00%
<i>Uncollected Taxes as of September 30, 2019</i>					1,660,212	
<i>Uncollected Taxes as of September 30, 2018</i>					1,651,180	

**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. At this point none of the metrics through Q3'19 provide any reason for concern. The key metrics being monitored are all trending favorably, and are summarized below.

<b>Economic Indicator Line Items</b>	<b>2016 Total</b>	<b>2017 Total</b>	<b>2018 Total</b>	<b>2019 Annual Budget</b>	<b>Actual through 09/30/19</b>	<b>2019 % of Budget</b>
Interest Collected on						
Delinquent Taxes	395,823	379,713	328,150	300,000	271,316	90.44%
Penalties Collected on						
Delinquent Taxes	197,265	186,973	168,129	150,000	136,813	91.21%
Zoning and Permits	388,431	301,573	366,915	315,000	299,790	95.17%
Real Estate Transfer Tax	281,283	312,030	303,241	285,000	252,443	88.58%
Register of Deeds Filing Fees	338,228	395,908	306,455	320,000	326,691	102.09%
Interest Earned on Investments	117,419	203,451	435,089	450,000	484,094	107.58%

**Expenditures**

**Expenditures by Program**

A summary of the expenditures by program, which excludes the impact of Internal Service Funds, is shown below and provides a functional perspective of the expenditures in relationship to the adjusted budget. All the County departments fall into one or more of the program areas listed below. Analysis of the program expenditures may provide some insight into the demands of the community and the resulting expenditures incurred.

Internal Service funds provide services to other departments. The County has three internal service funds: Risk Management, Health Insurance, and Shared Services. Departments budget for their share of these expenditures as part of their annual budget. The internal service fund subsequently pays the expenditures and will report either a deficit or a surplus, depending on the charges to the departments. Charges to the departments are relative to the actual costs incurred.

From an operational perspective, which excludes Debt Service, Capital Projects, and Internal Service Fund activity, expenditures through Q3'19 amounted to \$75.5M (78.2%) of the budget which is ~2.1% higher than the relative percentage through Q3'18. This is related to increased costs in Highway related to winter maintenance and timing on road construction and maintenance projects.

Highlights include reimbursements received on Airport capital project close-outs, savings in utility expenditures, and savings in contracted services within the Sheriff's Department. The savings in the Sheriff's Department is dependent upon the jail population, the type of transports required, and may be fully utilized to support Q4 operations.

	<b>2019 Budget</b>	<b>2019 Actual Q1</b>	<b>2019 Q2</b>	<b>2019 Q3</b>	<b>2019 YTD</b>	<b>Percent of Budget</b>
General Government	\$ 8,904,707	\$ 1,644,616	\$ 1,964,218	\$ 2,814,009	\$ 6,422,843	72.13%
Judicial	5,003,802	1,089,077	1,103,999	1,258,317	3,451,393	68.98%
Public Safety	16,712,630	3,519,800	3,902,970	4,245,859	11,668,629	69.82%
Health & Social Services	37,335,830	8,409,587	9,760,400	14,980,383	33,150,371	88.79%
Transportation & Public Works	23,749,580	4,935,394	5,172,541	7,246,991	17,354,927	73.07%
Culture & Education	2,476,180	769,090	392,233	730,374	1,891,696	76.40%
Conservation & Economic Development	2,401,013	523,844	527,394	541,068	1,592,307	66.32%
<b>Total Expenditures</b>	<b>\$ 96,583,742</b>	<b>\$ 20,891,409</b>	<b>\$ 22,823,754</b>	<b>\$ 31,817,002</b>	<b>\$ 75,532,166</b>	<b>78.20%</b>

**Expenditures by Category**

Expenditures by category are represented below and provide a greater understanding of the source of the expenditure. The largest expenditure category, Personnel costs, are primarily driven by the amount of vacant FTE positions, which at the end of Q3'19 amounted to 34 open positions compared to 23 in Q3'18. Personnel costs impact all programs across the county and are a main factor in overall program expenditure variances to budget. For additional information on Personnel costs please see the Trended Personnel Report found under the County wide reports in Report Central.

Increased Comprehensive Community Services (CCS) activity experienced by the Department of Human Services (DHS) through Q3'19 resulted in increased spending in Contracted Services, although CCS expenditures are 100% reimbursed. The number of CCS participants through Q3'19 has exceeded the number seen for all of 2018. In addition, DHS has seen an increase in the expenditures for Alternate Care and Adult Protective Services.

Supplies & Services expenditures are typically more linear and through Q3'19 are running slightly lower than expected, despite increased activity by Highway related to road construction and maintenance costs. Highway construction expenditures are not typically linear, are capital in nature, and are funded in part by bond proceeds and vehicle registrations fees. Other general administrative supplies, such as office supplies and postage, are running under the budgeted amounts across most departments in the county.

Fixed charges include property, liability, and worker's compensation insurance charges and Highway machinery rental. This category is running as expected for Q3. This area does need to be monitored for budget variances since the primary driver for an increase is related to equipment rental by the Highway department to support the winter season, which is covered by additional state aid.

Expenditures	Budget	Actual	Variance u/(o)	% of Budget	YTD Comment
Personnel	\$ 50,476,476	\$ 33,853,698	\$ 16,622,777	67.07%	continues to be driven by vacancies
Contracted Services	22,726,069	20,928,386	1,797,682	92.09%	driven by DHS CCS and alternate care expenditures
Supplies & Services	14,230,036	10,157,024	4,073,011	71.38%	includes Highway road construction and maintenance costs; several general administrative supply expenditures are under budget across the county
Fixed Charges	4,958,747	3,828,782	1,129,965	77.21%	continue to monitor for additional Highway machinery rentals to support the winter season

**In Conclusion**

The YTD fiscal performance through the third quarter of 2019 is slightly ahead of what was experienced in 2018 with regards to revenue and flat YTY with regards to expenditures. Sales tax collections on a monthly average are behind what we have seen the past two years. Sales tax certainly is impacted by the economic conditions and we will need a strong final quarter of 2019, exceeding the five year average monthly amount to meet the budget amount.

While overall expenditures are relatively flat YTY as a percentage of the budget, we do need to monitor the spending for Contractual Services, which was above 90% of budget through Q3. Continued increased spending in Contracted Services, particularly resulting from Alternate Care and Adult Protective Services, could have an impact on the overall 2019 results.

Overall, it is not unusual for expenditures to exceed revenues through third quarter of the year, and 2019 is proving to not be an exception. While the revenue based on percentage through Q3 is above that seen in 2018, we will continue to monitor sales tax collections, as well as the timing on Intergovernmental Aid revenue reimbursements, in order to be mindful of potential budget shortfalls. These areas, along with the potential for increased Contracted Services costs, provide a basis for close financial monitoring during Q4.

The Finance department is continuing to introduce and refine financial reporting in 2019 which should assist in providing 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.

Respectfully Submitted,  
 Norbert Kirk  
 Finance Director

**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**  
**September 30, 2019 - at 10/23/19**  
**Percent of Year Complete: 75%**

<u>Department</u>	<u>Variance to Budget</u>	<u>2019 Budget Expenses</u>	<u>2019 Actual Expenses</u>	<u>% of Budget</u>	<u>2018 % of Budget</u>	<u>2019 Budget Revenues</u>	<u>2019 Actual Revenues</u>	<u>% of Budget</u>	<u>2018 % of Budget</u>
<b>GENERAL FUND</b>									
Administration	24,065	409,749	247,456	60.39%	51.09%	409,749	271,522	66.27%	69.05%
Child Support	(253,183)	1,251,174	869,705	69.51%	70.24%	1,251,174	616,523	49.28%	70.54%
CJCC	86,707	995,717	634,195	63.69%	N/A	995,717	720,902	72.40%	N/A
Corporation Counsel / Child Support	(761)	713,716	540,518	75.73%	N/A	713,716	539,756	75.63%	N/A
County Board	38,494	141,511	67,639	47.80%	55.85%	141,511	106,133	75.00%	75.00%
County Clerk	53,288	290,096	196,906	67.88%	70.70%	290,096	250,194	86.25%	65.37%
Courts	567,830	2,417,982	1,729,198	71.51%	70.48%	2,417,982	2,297,028	95.00%	80.23%
District Attorney	(28,055)	1,147,660	761,121	66.32%	68.47%	1,147,660	733,066	63.87%	64.65%
Extension Office	48,636	303,351	179,581	59.20%	59.30%	303,351	228,217	75.23%	76.31%
Facilities	263,886	2,357,691	1,529,968	64.89%	67.69%	2,357,691	1,793,854	76.09%	75.41%
Finance	84,746	825,944	549,041	66.47%	80.09%	825,944	633,787	76.73%	74.56%
Human Resources	64,469	710,046	468,066	65.92%	70.25%	710,045	532,534	75.00%	75.00%
Information Services	162,516	2,246,094	1,470,111	65.45%	55.45%	2,246,094	1,632,626	72.69%	74.53%
Nondepartmental*	(3,830,502)	5,233,978	4,061,826	77.60%	81.78%	5,233,976	231,323	4.42%	9.53%
Parks and Forest	21,429	1,582,317	996,329	62.97%	62.72%	1,582,317	1,017,758	64.32%	44.03%
Planning and Development	(216,699)	1,692,645	1,244,397	73.52%	66.16%	1,692,645	1,027,697	60.72%	60.68%
Register in Probate	9,671	270,156	187,998	69.59%	66.09%	270,156	197,669	73.17%	71.91%
Register of Deeds	78,459	331,958	215,529	64.93%	85.14%	331,959	293,988	88.56%	59.20%
Sheriff	439,156	13,098,494	9,141,983	69.79%	74.08%	13,098,494	9,581,138	73.15%	72.93%
Treasurer	264,593	321,294	207,701	64.65%	66.73%	321,296	472,296	147.00%	149.08%
Veterans Office	15,071	305,240	184,053	60.30%	63.20%	305,240	199,124	65.24%	9.53%
<b>TOTAL GENERAL FUND</b>	<b>(2,106,186)</b>	<b>36,646,812</b>	<b>25,483,319</b>	<b>69.54%</b>	<b>71.94%</b>	<b>36,646,812</b>	<b>23,377,133</b>	<b>63.79%</b>	<b>60.96%</b>

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

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

**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**  
**September 30, 2019 - at 10/23/19**  
**Percent of Year Complete: 75%**

<u>Department</u>	<u>Variance to Budget</u>	<u>2019 Budget Expenses</u>	<u>2019 Actual Expenses</u>	<u>% of Budget</u>	<u>2018 % of Budget</u>	<u>2019 Budget Revenues</u>	<u>2019 Actual Revenues</u>	<u>% of Budget</u>	<u>2018 % of Budget</u>
<b>HEALTH AND HUMAN SERVICES FUNDS</b>									
Human Services Fund	(5,951,568)	31,324,729	25,449,089	81.24%	93.66%	31,324,729	19,497,522	62.24%	70.60%
DHS Pass Thru Grant Fund^	(248)	1,139,854	4,441,076	389.62%	N/A	1,139,854	4,440,828	389.60%	N/A
<b>TOTAL HEALTH AND HUMAN SERVICES FUNDS</b>	<b>(5,951,816)</b>	<b>32,464,583</b>	<b>29,890,165</b>	<b>92.07%</b>	<b>93.66%</b>	<b>32,464,583</b>	<b>23,938,350</b>	<b>73.74%</b>	<b>70.60%</b>
<b>DEBT SERVICE FUND</b>	<b>(2,281,857)</b>	<b>10,413,716</b>	<b>9,956,621</b>	<b>95.61%</b>	<b>98.66%</b>	<b>10,413,716</b>	<b>7,674,764</b>	<b>73.70%</b>	<b>70.69%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>(3,382,757)</b>	<b>6,808,555</b>	<b>3,397,660</b>	<b>49.90%</b>	<b>29.85%</b>	<b>6,808,555</b>	<b>14,903</b>	<b>0.22%</b>	<b>3.30%</b>
<b>ENTERPRISE FUNDS</b>									
Airport	605,127	1,459,853	680,355	46.60%	88.66%	1,459,853	1,285,482	88.06%	83.49%
Highway	(2,930,564)	20,929,627	15,740,519	75.21%	59.62%	20,929,627	12,809,955	61.20%	46.50%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>(2,325,437)</b>	<b>22,389,480</b>	<b>16,420,874</b>	<b>73.34%</b>	<b>61.42%</b>	<b>22,389,480</b>	<b>14,095,436</b>	<b>62.96%</b>	<b>48.80%</b>
<b>SPECIAL REVENUE FUNDS</b>									
Land Records Retained Fees	85,856	100,000	-	0.00%	0.00%	100,000	85,856	85.86%	0.00%
Watershed	(95,887)	322,734	111,704	34.61%	30.54%	322,734	15,817	4.90%	71.00%
Recycling	206,914	1,360,100	934,053	68.68%	66.04%	1,360,100	1,140,967	83.89%	82.20%
West Central Drug Task Force (Forfeiture Funds)	104,070	96,944	43,810	45.19%	106.81%	96,944	147,880	152.54%	69.92%
Aging and Disability Resource Center	(184,496)	3,203,088	1,959,519	61.18%	73.68%	3,203,088	1,775,023	55.42%	50.13%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>116,457</b>	<b>5,082,866</b>	<b>3,049,086</b>	<b>59.99%</b>	<b>71.12%</b>	<b>5,082,866</b>	<b>3,165,542</b>	<b>62.28%</b>	<b>60.35%</b>
<b>SUBTOTAL BEFORE INTERNAL SERVICE FUNDS</b>	<b>(15,931,595)</b>	<b>113,806,013</b>	<b>88,197,724</b>	<b>77.50%</b>	<b>N/A</b>	<b>113,806,013</b>	<b>72,266,129</b>	<b>63.50%</b>	<b>N/A</b>
<b>INTERNAL SERVICE FUNDS</b>									
Risk Management	(132,950)	1,839,701	1,006,926	54.73%	116.15%	1,839,701	873,976	47.51%	164.03%
Health Insurance	(315,023)	-	6,601,811	N/A	N/A	-	6,286,788	N/A	N/A
Shared Services	813,306	-	63,356	N/A	N/A	-	876,662	N/A	N/A
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>365,333</b>	<b>1,839,701</b>	<b>7,672,093</b>	<b>417.03%</b>	<b>116.15%</b>	<b>1,839,701</b>	<b>8,037,426</b>	<b>436.89%</b>	<b>164.03%</b>
<b>TOTAL COUNTY</b>	<b>(15,566,262)</b>	<b>115,645,714</b>	<b>95,869,817</b>	<b>82.90%</b>	<b>76.30%</b>	<b>115,645,714</b>	<b>80,303,555</b>	<b>69.44%</b>	<b>60.36%</b>
<b>Original Adopted Budget</b>		<b>113,657,654</b>							
Additional Grants	Res 18-19/118	212,514							
Carryforward Funds from 2018	Res 19-20/016	1,775,546							
<b>Adjusted Budget</b>		<b>115,645,714</b>							

^The DHS Pass Thru Grant Fund holds activity related to Great Rivers IM Consortia pass thru grants and for the WI Basic County Allocation (BCA Payback) grant. These grants are not part of DHS's operations budget because the department is the intermediary between the state and the ultimate recipient.

# Eau Claire County - Quarterly Financial

Date Ran: 10/25/19

## Budget to Actual Summary

For Period Ending: Q3, 2019

Revenue:	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
01-Tax Levy	34,019,075	8,504,818	8,504,877	8,504,769	0	25,514,465	75.00%
02-Sales Tax	10,849,216	64	3,188,001	2,918,390	0	6,106,456	56.28%
03-Other Taxes	5,996,580	591,884	1,129,043	1,425,960	0	3,146,888	52.48%
04-Intergovernment Grants and Aid	31,114,711	3,486,346	4,290,850	14,551,294	0	22,328,490	71.76%
05-Intergovernmental Charges for Services	9,547,628	3,591,329	1,831,031	1,840,441	0	7,262,801	76.07%
06-Public Charges for Services	7,208,011	1,403,574	1,912,035	1,997,823	0	5,313,433	73.72%
07-Licenses & Permits	416,680	80,277	145,231	149,818	0	375,326	90.08%
08-Fines & Forfeitures	290,000	87,240	204,057	154,054	0	445,351	153.57%
09-Other Revenue	1,796,716	508,431	600,096	664,391	0	1,772,919	98.68%
10-Bond Proceeds	5,190,809				0	0	0.00%
11-Fund Balance Applied	2,776,587		0		0	0	0.00%
12-Fund Transfers	4,600,000				0	0	0.00%
<b>Total Revenues:</b>	<b>\$113,806,013</b>	<b>\$18,253,965</b>	<b>21,805,223</b>	<b>32,206,942</b>	<b>0</b>	<b>72,266,129</b>	<b>63.50%</b>

Expenditure:	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
01-General Government	8,804,707	1,644,616	1,964,218	2,125,287	0	5,734,121	65.13%
02-Judicial	5,003,802	1,089,077	1,103,999	1,258,317	0	3,451,393	68.98%
03-Public Safety	16,712,630	3,519,800	3,902,970	4,245,859	0	11,668,629	69.82%
04-Health	37,335,830	8,409,587	9,760,400	14,980,383	0	33,150,371	88.79%
05-Transportation & Public Works	23,749,580	4,935,394	5,172,541	7,246,991	0	17,354,927	73.07%
06-Leisure	2,476,180	769,090	392,233	730,374	0	1,891,696	76.40%
07-Conservation & Economic Development	2,501,013	523,844	527,394	541,068	0	1,592,307	63.67%
08-Debt Service	10,413,716	-566,854	1,010,690	9,512,784	0	9,956,621	95.61%
09-Capital Projects (General)	6,808,555	451,744	1,144,508	1,801,408	0	3,397,660	49.90%
<b>Total Expenditures:</b>	<b>\$113,806,013</b>	<b>\$20,776,299</b>	<b>\$24,978,952</b>	<b>\$42,442,473</b>	<b>0</b>	<b>\$88,197,724</b>	<b>77.50%</b>

	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD
<b>Net Surplus/(-Deficit)</b>	<b>\$0</b>	<b>(\$2,522,334)</b>	<b>(\$3,173,730)</b>	<b>(\$10,235,531)</b>	<b>\$0</b>	<b>(\$15,931,595)</b>

## Eau Claire County - Quarterly Financial General Government

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Community TV	16,444	16,444			0	16,444	100.00%
Central Duplicating/Mail	0	14,357	17,519	-31,876	0	0	0.00%
Contingency/Risk Pool	290,000		0		0	0	0.00%
Corp Counsel	713,716	146,899	226,761	166,857	0	540,518	75.73%
County Administrator	409,749	109,197	48,962	89,297	0	247,456	60.39%
County Board	141,511	20,700	25,343	21,597	0	67,639	47.80%
County Clerk	290,096	57,272	68,678	70,956	0	196,906	67.88%
County Treasurer	321,294	59,066	66,546	82,088	0	207,701	64.65%
Courthouse Facilities/Ag Center	2,357,691	455,562	532,012	542,394	0	1,529,968	64.89%
Finance	825,944	156,184	186,407	206,449	0	549,041	66.47%
Human Resources	710,046	150,948	139,658	177,460	0	468,066	65.92%
Information Systems	2,246,094	372,069	573,320	524,721	0	1,470,111	65.45%
Nondepartmental Overhead	150,164	26,283	26,143	172,318	0	224,743	149.66%
Register of Deeds	331,958	59,636	52,868	103,025	0	215,529	64.93%
Risk Mgmt/Workers Comp	0					0	0.00%
<b>Total General Government:</b>	<b>\$8,804,707</b>	<b>\$1,644,616</b>	<b>\$1,964,218</b>	<b>\$2,125,287</b>	<b>\$0</b>	<b>\$5,734,121</b>	<b>65.13%</b>



## Eau Claire County - Quarterly Financial

### Judicial

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Circuit Court	659,262	160,170	181,461	200,191	0	541,822	82.19%
Clerk of Courts	1,488,320	308,345	335,575	356,098	0	1,000,018	67.19%
Court Attorney Fees	270,400	46,556	68,864	71,938	0	187,358	69.29%
Criminal Justice Collaborating Council	995,717	199,182	178,717	256,296	0	634,195	63.69%
District Attorney	1,147,660	248,067	243,302	269,752	0	761,121	66.32%
Register in Probate	270,156	54,685	62,676	70,638	0	187,998	69.59%
Restorative Justice	38,668	38,668			0	38,668	100.00%
Try Mediation	133,619	33,405	33,405	33,405	0	100,214	75.00%
<b>Total Judicial</b>	<b>\$5,003,802</b>	<b>\$1,089,077</b>	<b>\$1,103,999</b>	<b>\$1,258,317</b>	<b>0</b>	<b>\$3,451,393</b>	<b>68.98%</b>

## Eau Claire County - Quarterly Financial

### Public Safety

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Water Rescue	6,000	6,000			0	6,000	100.00%
Communication Center	1,729,560	429,362	429,362	429,362	0	1,288,087	74.47%
Emergency Management	129,932	51,362	31,184	26,539	0	109,085	83.96%
Juvenile Detention	1,293,675	239,602	292,701	342,942	0	875,244	67.66%
Medical Examiner	358,025	28,091	77,183	99,145	0	204,420	57.10%
Sheriff-Admin Services	1,039,871	275,963	212,354	258,948	0	747,265	71.86%
Sheriff-Field Services	4,565,061	882,666	1,069,392	1,139,822	0	3,091,880	67.73%
Sheriff-Security Services	7,590,505	1,606,754	1,790,794	1,949,100	0	5,346,648	70.44%
<b>Total Public Safety:</b>	<b>\$16,712,630</b>	<b>\$3,519,800</b>	<b>3,902,970</b>	<b>4,245,859</b>	<b>0</b>	<b>\$11,668,629</b>	<b>69.82%</b>

## Eau Claire County - Quarterly Financial Health & Social Services

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
ADRC	3,203,088	571,294	668,362	719,863	0	1,959,519	61.18%
CA-Bolton Refuge House	0	22,500			0	22,500	0.00%
CA-Children's SVC Society	32,211	20,000	1,251	2,500	0	23,751	73.73%
CA-Family Promise	0	15,500			0	15,500	0.00%
CA-Family Resource	0	16,600			0	16,600	0.00%
CA-Humane Assoc	43,620	43,698		1,897	0	45,595	104.53%
CA-Other	74,600	0			0	0	0.00%
CA-Senior Centers	60,000	60,000			0	60,000	100.00%
CA-Soujourner House	13,000	13,000			0	13,000	100.00%
Child Support Program	1,251,174	258,805	297,189	313,712	0	869,705	69.51%
Health Department	1,214,200	315,750	303,550	309,677	0	928,977	76.51%
HS-Behavior Health & DD	15,491,288	3,194,100	4,534,909	5,355,370	0	13,084,380	84.46%
HS-Income Maintenance	3,194,403	634,492	643,129	4,055,657	0	5,333,278	166.96%
HS-Other	3,962,345	712,202	678,897	1,712,128	0	3,103,228	78.32%
HS-Social Services	8,490,661	2,486,378	2,570,879	2,433,029	0	7,490,285	88.22%
Veterans Services	305,240	45,268	62,235	76,550	0	184,053	60.30%
<b>Total Health &amp; Social Services</b>	<b>\$37,335,830</b>	<b>\$8,409,587</b>	<b>\$9,760,400</b>	<b>\$14,980,383</b>	<b>0</b>	<b>\$33,150,371</b>	<b>88.79%</b>

## Eau Claire County - Quarterly Financial Transportation & Public Works

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Airport	1,459,853	343,198	235,480	101,676	0	680,355	46.60%
Highway	20,929,627	4,374,856	4,581,231	6,784,433	0	15,740,519	75.21%
Recycling	1,360,100	217,340	355,830	360,883	0	934,053	68.68%
<b>Total Transportation &amp; Public Works:</b>	<b>\$23,749,580</b>	<b>\$4,935,394</b>	<b>5,172,541</b>	<b>7,246,991</b>	<b>0</b>	<b>\$17,354,927</b>	<b>73.07%</b>

## Eau Claire County - Quarterly Financial Leisure and Education

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Beaver Creek Reserve	180,000	45,000	45,000	45,000	0	135,000	75.00%
CA-Chippewa Valley Museum	25,000	25,000			0	25,000	100.00%
CA-Paul Bunyan	4,000	4,000			0	4,000	100.00%
County Parks	1,035,642	154,544	219,234	323,548	0	697,327	67.33%
County Snowmobile/ATV Trails	144,287	2,827	26,562	37,500	0	66,889	46.36%
Library Charges	783,900	506,965		276,935	0	783,900	100.00%
University Extension Programs	303,351	30,754	101,436	47,390	0	179,581	59.20%
<b>Total Leisure and Education</b>	<b>\$2,476,180</b>	<b>\$769,090</b>	<b>\$392,233</b>	<b>\$730,374</b>	<b>0</b>	<b>\$1,891,696</b>	<b>76.40%</b>

## Eau Claire County - Quarterly Financial Conservation & Economic Development

For Period Ending: Q3, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Economic Develop	44,318	50,000			0	50,000	112.82%
CA-Innovation Center	5,682				0	0	0.00%
CA-Momentum Chippewa Valley	2,500	2,500			0	2,500	100.00%
County Forest	402,388	85,248	72,083	74,782	0	232,113	57.68%
P&D	1,005,186	196,074	258,709	278,246	0	733,029	72.92%
P&D-Land Conservation	445,889	103,489	92,078	110,597	0	306,164	68.66%
P&D-Land Records	211,637	25,830	26,724	43,564	0	96,118	45.42%
P&D-Water Shed	322,734	24	77,800	33,880	0	111,704	34.61%
Regional PLanning Comm	60,678	60,678			0	60,678	100.00%
<b>Total Conservation &amp; Economic Development</b>	<b>\$2,501,013</b>	<b>\$523,844</b>	<b>527,394</b>	<b>541,068</b>	<b>0</b>	<b>\$1,592,307</b>	<b>63.67%</b>

**Eau Claire County  
Annual 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	959,733
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152
May	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614
June	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311
July	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404
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	
<b>Total</b>	<b>\$ 7,734,272</b>	<b>\$ 8,240,305</b>	<b>\$ 8,768,781</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 10,525,839</b>	<b>\$ 11,033,555</b>	<b>\$ 6,106,294</b>
<b>Budgeted</b>	<b>\$ 7,675,000</b>	<b>\$ 7,675,000</b>	<b>\$ 7,800,000</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>	<b>\$ 10,100,000</b>	<b>\$ 10,849,216</b>
Excess (Short)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ (4,742,922)
	<b>2010 Surplus</b>	<b>2011 Surplus</b>	<b>2012 Surplus</b>	<b>2013 Surplus</b>	<b>2014 Surplus</b>	<b>2015 Surplus</b>	<b>2016 Surplus</b>	<b>2017 Surplus</b>	<b>2018 Surplus</b>	
<b>Total County Taxable Sales</b>	<b>\$ 1,546,854,400</b>	<b>\$ 1,648,061,000</b>	<b>\$ 1,753,756,200</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 2,105,167,718</b>	<b>\$ 2,206,710,922</b>	<b>\$ 1,221,258,708</b>
<b>Yearly Average</b>	<b>\$ 644,523</b>	<b>\$ 686,692</b>	<b>\$ 730,732</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 877,153</b>	<b>\$ 919,463</b>	<b>\$ 872,328</b>

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 698,745	\$ 652,606
February	\$ 719,084	\$ 633,491
March	\$ 868,165	\$ 843,285
April	\$ 822,128	\$ 769,439
May	\$ 893,691	\$ 828,998
June	\$ 978,006	\$ 883,015
July	\$ 893,801	\$ 764,045
August	\$ 919,285	\$ 823,653
September	\$ 891,326	\$ 804,241
October	\$ 884,646	\$ 789,472
November	\$ 813,844	\$ 799,401
December	\$ 924,024	\$ 817,298

**Eau Claire County  
Annual Vehicle Registration Fee Collections**

<b>Month</b>	<b>2019</b>
January	\$ 69,579
February	148,262
March	170,323
April	225,742
May	238,091
June	221,855
July	219,188
August	246,307
September	214,965
October	
November	
December	
<b>Total</b>	<b>\$ 1,754,310</b>
<b>Budget</b>	<b>\$ 2,300,000</b>
Excess (Short)	\$ (545,690)
<b>Monthly Average</b>	<b>\$ 194,923</b>

<b>Month</b>	<b>Monthly Avg</b>	<b>Median</b>
January	\$ 69,579	\$ 69,579
February	\$ 148,262	\$ 148,262
March	\$ 170,323	\$ 170,323
April	\$ 225,742	\$ 225,742
May	\$ 238,091	\$ 238,091
June	\$ 221,855	\$ 221,855
July	\$ 219,188	\$ 219,188
August	\$ 246,307	\$ 246,307
September	\$ 214,965	\$ 214,965
October	NA	NA
November	NA	NA
December	NA	NA

Monthly amounts reflect vehicle registration fees received.  
Payment is for collections made by state in prior month.



Eau Claire County  
Trended Personnel Costs  
Total Personnel  
September 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support	1,025,312	1,068,056	1,133,360	1,167,709	824,533	70.61%
	CJCC	-	-	-	298,565	197,218	66.06%
	Corporation Counsel	663,490	662,305	675,712	697,876	533,323	76.42%
	County Admin	677,972	556,685	534,950	337,804	228,553	67.66%
	County Board	92,807	88,854	96,725	100,586	56,227	55.90%
	County Clerk	198,846	232,861	237,797	246,291	174,928	71.03%
	County Treasurer	257,188	268,234	268,651	282,731	184,996	65.43%
	Courts	1,622,062	1,679,149	1,736,089	1,829,252	1,297,837	70.95%
	District Attorney	861,023	893,884	882,988	976,364	651,502	66.73%
	Extension	116,777	106,649	112,238	121,338	89,057	73.40%
	Facilities	889,714	942,212	938,033	861,849	594,084	68.93%
	Finance Department	649,935	704,329	504,974	687,821	474,762	69.02%
	Human Resources	420,749	489,627	565,048	587,606	403,954	68.75%
	Information Systems	920,443	938,042	1,016,975	1,077,499	726,492	67.42%
	Parks & Forest	885,668	864,259	921,035	937,426	658,851	70.28%
	Planning & Development	1,572,326	1,419,666	1,386,476	1,536,378	1,066,632	69.43%
	Purchasing	319,668	320,691	314,770	-	-	NA
	Register of Deeds	211,274	197,717	243,668	264,579	164,085	62.02%
	Register of Probate	267,085	273,202	256,872	257,632	181,583	70.48%
	Sheriff	9,327,888	9,647,897	10,210,791	10,387,387	7,218,419	69.49%
	Veterans Office	202,033	219,512	173,132	215,327	150,262	69.78%
	Nondepartmental	-	30,283	126,315	-	-	NA
<b>100 - GENERAL FUND Total</b>		<b>21,182,259</b>	<b>21,604,113</b>	<b>22,336,599</b>	<b>22,872,021</b>	<b>15,877,299</b>	<b>69.42%</b>
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	11,199,079	61.26%
211 - RECYCLING PROGRAM FUND		65,165	81,926	87,920	94,929	64,630	68.08%
215 - ADRC FUND		1,651,102	1,748,386	2,013,505	2,249,183	1,458,493	64.85%
602 - AIRPORT FUND		464,415	470,558	485,403	487,899	361,734	74.14%
701 - HIGHWAY		6,296,203	5,966,790	6,380,617	6,289,070	4,775,847	75.94%
703 - SELF INSURANCE FUND		128,008	119,985	120,525	202,581	116,617	57.57%
<b>Grand Total</b>		<b>41,542,775</b>	<b>42,656,483</b>	<b>45,648,470</b>	<b>50,476,476</b>	<b>33,853,698</b>	<b>67.07%</b>

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  
September 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support	720,226	750,316	788,492	811,037	555,038	68.44%
	CJCC	-	-	-	215,768	134,844	62.49%
	Corporation Counsel	482,368	485,527	492,468	503,816	360,452	71.54%
	County Admin	520,445	416,222	407,401	257,480	176,865	68.69%
	County Board	47,451	48,738	49,032	42,150	28,894	68.55%
	County Clerk	134,242	158,512	164,891	169,294	119,297	70.47%
	County Treasurer	179,521	189,609	192,254	199,982	135,601	67.81%
	Courts	1,103,363	1,100,922	1,171,442	1,217,680	858,333	70.49%
	District Attorney	602,505	646,991	640,386	678,485	462,886	68.22%
	Extension	76,661	76,347	68,541	74,596	53,463	71.67%
	Facilities	604,267	627,790	626,864	586,073	392,387	66.95%
	Finance Department	459,595	395,156	368,238	498,257	352,422	70.73%
	Human Resources	285,308	354,806	410,518	422,789	286,649	67.80%
	Information Systems	674,735	676,869	753,830	783,867	524,597	66.92%
	Parks & Forest	657,386	638,035	684,407	700,324	488,077	69.69%
	Planning & Development	1,128,677	958,709	1,013,099	1,137,861	795,132	69.88%
	Purchasing	244,108	249,296	237,160	-	-	NA
	Register of Deeds	161,465	143,130	178,630	192,388	117,718	61.19%
	Register of Probate	186,669	191,599	192,275	200,709	140,948	70.23%
	Sheriff	5,712,163	5,694,208	6,036,997	6,410,365	4,447,921	69.39%
	Veterans Services	159,389	190,480	145,630	165,641	118,975	71.83%
<b>100 - GENERAL FUND Total</b>		<b>14,140,545</b>	<b>13,993,260</b>	<b>14,622,554</b>	<b>15,268,563</b>	<b>10,550,499</b>	<b>69.10%</b>
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	7,755,974	61.67%
211 - RECYCLING PROGRAM FUND		47,872	62,677	70,517	75,920	51,165	67.39%
215 - ADRC FUND		1,178,959	1,252,093	1,463,955	1,592,865	1,045,590	65.64%
602 - AIRPORT FUND		331,963	329,996	342,966	353,486	252,048	71.30%
701 - HIGHWAY		4,083,760	3,741,651	3,848,719	2,492,670	1,849,445	74.20%
703 - SELF INSURANCE FUND		97,020	98,812	95,697	148,646	88,680	59.66%
<b>Grand Total</b>		<b>27,938,563</b>	<b>28,339,528</b>	<b>30,313,407</b>	<b>32,508,486</b>	<b>21,593,402</b>	<b>66.42%</b>

*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  
September 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support	111	169	191	-	229	NA
	CJCC	-	-	-	-	3	NA
	Corporation Counsel	94	177	828	-	2,544	NA
	County Admin	-	-	586	-	76	NA
	County Board	-	-	-	-	-	NA
	County Clerk	-	-	18	-	2	NA
	County Treasurer	700	781	911	1,000	1,332	133.24%
	Courts	88	40	394	100	543	543.39%
	District Attorney	331	259	573	-	116	NA
	Extension	924	-	625	-	141	NA
	Facilities	7,093	7,698	11,098	15,000	9,915	66.10%
	Finance Department	980	4,448	1,839	3,000	1,931	64.38%
	Human Resources	1,497	12	107	-	15	NA
	Information Systems	18	354	856	-	172	NA
	Parks & Forest	4,325	6,091	5,944	4,904	8,480	172.91%
	Planning & Development	1,871	3,922	322	980	396	40.39%
	Purchasing	-	7	7	-	-	NA
	Register of Deeds	-	11	-	-	-	NA
	Register of Probate	-	-	-	-	-	NA
	Sheriff	611,187	864,751	928,509	693,147	521,350	75.21%
	Veterans Services	-	-	70	200	133	66.61%
<b>100 - GENERAL FUND Total</b>		<b>629,218</b>	<b>888,719</b>	<b>952,879</b>	<b>718,331</b>	<b>547,379</b>	<b>76.20%</b>
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		86,876	36,783	98,016	-	44,550	NA
211 - RECYCLING PROGRAM FUND		-	-	-	-	-	NA
215 - ADRC FUND		-	1,315	5,088	-	397	NA
602 - AIRPORT FUND		5,963	7,477	9,507	9,000	16,695	185.50%
701 - HIGHWAY		172,511	147,902	216,444	181,050	258,533	142.80%
703 - SELF INSURANCE FUND		-	-	-	-	-	NA
<b>Grand Total</b>		<b>894,568</b>	<b>1,082,197</b>	<b>1,281,933</b>	<b>908,381</b>	<b>867,554</b>	<b>95.51%</b>

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  
September 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support	304,975	317,571	344,678	356,672	269,266	75.49%
	CJCC	-	-	-	82,797	62,371	75.33%
	Corporation Counsel	181,028	176,601	182,416	194,060	170,327	87.77%
	County Admin	157,526	140,464	126,962	80,324	51,613	64.26%
	County Board	45,356	40,116	47,693	58,436	27,333	46.77%
	County Clerk	64,604	74,349	72,888	76,997	55,629	72.25%
	County Treasurer	76,967	77,843	75,486	81,749	48,062	58.79%
	Courts	518,611	578,187	564,253	611,472	438,961	71.79%
	District Attorney	258,187	246,634	242,030	297,879	188,500	63.28%
	Extension	39,191	30,302	43,072	46,742	35,452	75.85%
	Facilities	278,355	306,724	300,070	260,776	191,782	73.54%
	Finance Department	189,360	304,725	134,897	186,564	120,409	64.54%
	Human Resources	133,944	134,810	154,423	164,817	117,291	71.16%
	Information Systems	245,690	260,819	262,288	293,632	201,724	68.70%
	Parks & Forest	223,957	220,133	230,684	232,198	162,295	69.89%
	Planning & Development	441,777	457,035	373,055	397,537	271,104	68.20%
	Purchasing	75,560	71,388	77,603	-	-	NA
	Register of Deeds	49,809	54,576	65,039	72,191	46,368	64.23%
	Register of Probate	80,416	81,603	64,597	56,923	40,634	71.39%
	Sheriff	3,004,539	3,088,938	3,245,285	3,283,875	2,249,148	68.49%
	Veterans Services	42,644	29,032	27,431	49,486	31,154	62.95%
	Nondepartmental	-	30,283	126,315	-	-	NA
<b>100 - GENERAL FUND Total</b>		<b>6,412,496</b>	<b>6,722,133</b>	<b>6,761,165</b>	<b>6,885,127</b>	<b>4,779,421</b>	<b>69.42%</b>
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		3,610,304	3,766,903	4,256,886	5,704,457	3,398,555	59.58%
211 - RECYCLING PROGRAM FUND		17,293	19,249	17,403	19,009	13,465	70.83%
215 - ADRC FUND		472,143	494,978	544,463	656,318	412,505	62.85%
602 - AIRPORT FUND		126,488	133,085	132,931	125,413	92,990	74.15%
701 - HIGHWAY		2,039,932	2,077,236	2,315,454	3,615,350	2,667,869	73.79%
703 - SELF INSURANCE FUND		30,988	21,174	24,827	53,935	27,937	51.80%
<b>Grand Total</b>		<b>12,709,644</b>	<b>13,234,758</b>	<b>14,053,130</b>	<b>17,059,609</b>	<b>11,392,743</b>	<b>66.78%</b>

*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**  
**2019 Fund Balance Analysis (Unaudited)**  
**2020 Budget - Administrator's Recommendation**  
**December 31, 2019 - Based on BPS Data as of 10.09.19**

**2019 Estimated General Fund Balance Unassigned Summary**

General Fund Balance Unassigned at 12/31/18	\$ 10,133,593
2019 Assigned Fund Balance Released for 2019 Departmental Activity	755,582
Net 2019 Department activity	(1,211,270)
2020 Recommended General Fund Balance Assigned	(411,700)
<b>Estimated 2019 Ending General Fund Balance Unassigned</b>	<b>\$ 9,266,205</b>

<b>2020 Proposed General Fund Expenditures</b>	<b>\$ 37,207,876</b>
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>24.90%</b>

<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ (867,388)</b>
<b>Percentage Change in Unassigned Fund Balance</b>	<b>-8.56%</b>

**Fund Balance Policy References**

<b>Minimum General Fund Unassigned - 20% of next year general fund expenditures</b>	<b>\$ 7,441,575</b>
<b>Target General Fund Unassigned - 30% of next year general fund expenditures</b>	<b>\$ 11,162,363</b>

**2019 General Fund Balance Activity Detail**

	<b>2019 Preliminary Activity*</b>	<b>2020 Budget Impacts</b>
General Fund Total Fund Balance, Beginning of Year	\$ 10,133,593	\$ -
2019 Assigned Fund Balance Released for 2019 Departmental Activity	755,582	
Total Available General Fund Balance	10,889,175	-

**Adjustments to Unassigned Fund Balance (Net 2019 estimated activity - Surplus/(Deficit))**

Administration	167,440	
Child Support	(14,094)	
Circuit Court	103,284	
CJCC	38,093	
Clerk of Courts	348,530	
Contingency Fund	(10,000)	(300,000)
Corporation Counsel	(44,786)	
County Board	51,087	
County Clerk	7,583	
District Attorney	40,759	
Extension	(2,071)	(11,700)
Facilities	39,878	
Finance	23,188	
Human Resources	39,166	
Human Services	(2,236,352)	
Information Systems	23,573	
Nondepartmental	158,514	
Parks & Forest	96,215	
Planning & Development	(64,034)	(100,000)
Register in Probate	6,775	
Register of Deeds	(82,847)	
Sheriff	47,820	
Treasurer	57,551	
Veterans	(6,542)	
Department Activity Total	(1,211,270)	(411,700)

<b>Estimated General Fund Unassigned, End of Year 12/31/19</b>	<b>\$ 9,677,905</b>	<b>\$ (411,700)</b>
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<b>Net Estimated General Fund Unassigned Estimate at 12/31/19 With 2020 Budget Assignments</b>	<b>\$ 9,266,205</b>
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**Notes**

\*The 2019 estimates are based on data/estimates as of 09/13/19 and are subject to change based on updated 2019 activity

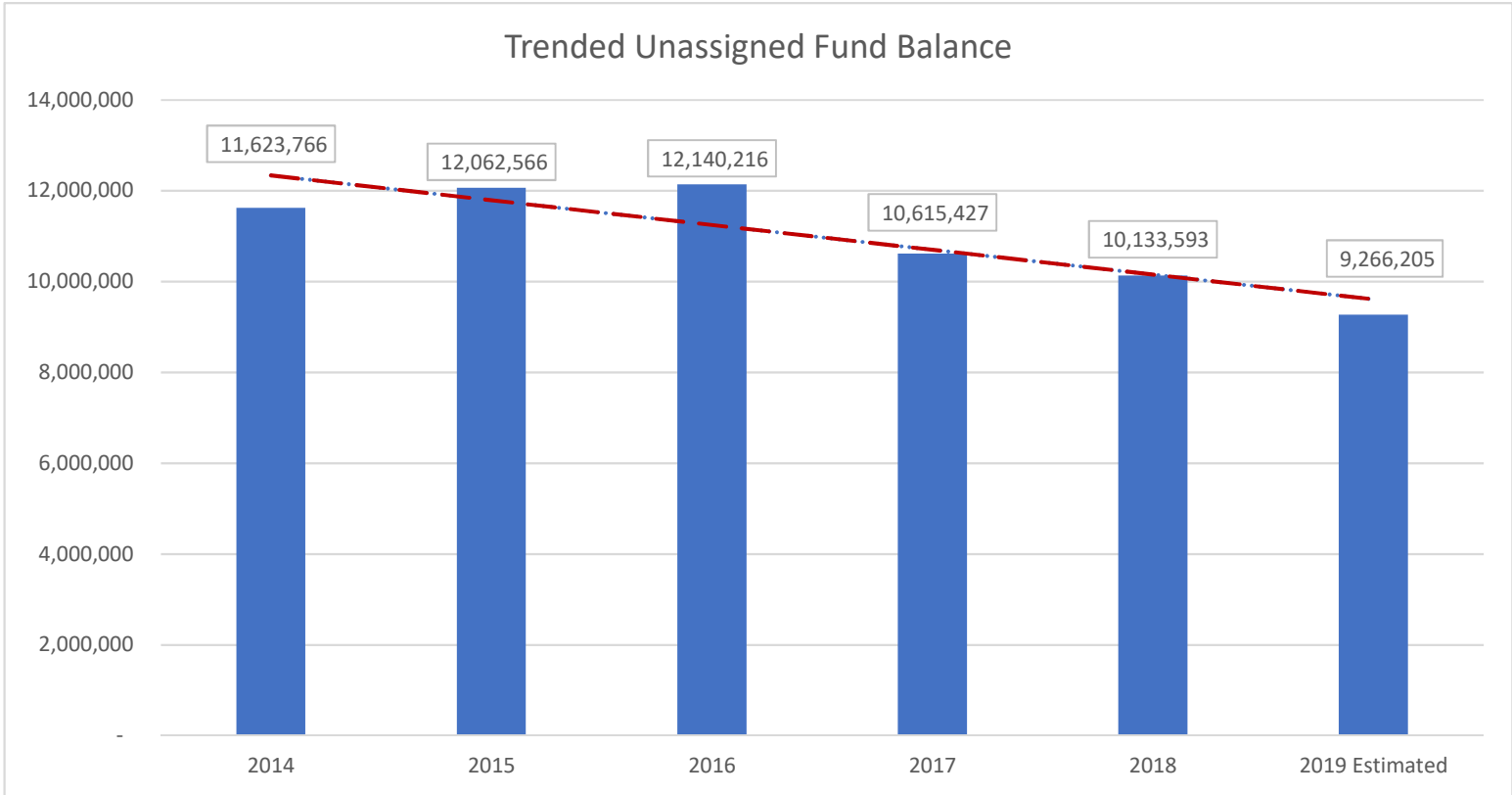
Eau Claire County  
 2019 Fund Balance Analysis (Unaudited)  
 2020 Budget - Administrator's Recommendation  
 December 31, 2019 - Based on BPS Data as of 10.09.19

**Other Fund Activity**

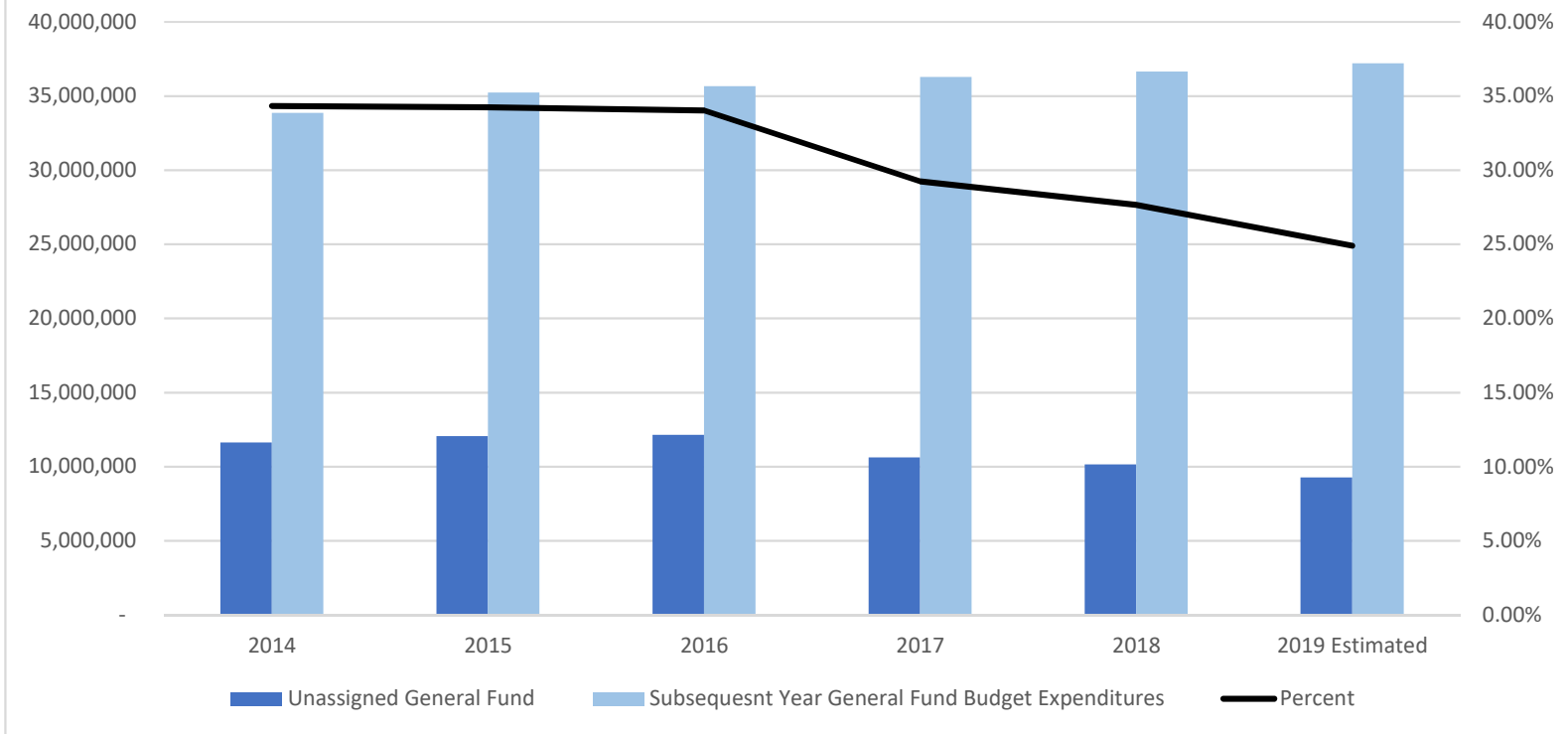
	12/31/2018 Fund Balance	2019 Estimate - Surplus/ (Deficit)*	12/31/2019 Estimated Fund Balance
Human Services Fund (CCS WIMCR payment to be rec'd in next year)	\$ (1,285,974)	\$ (581,008)	\$ (1,866,982)
<b>Other Governmental Funds</b>			
Debt Service	3,428,298	(180,697)	3,247,601
Capital Projects	(657,434)	(2,096,411)	(2,753,845)
<b>Total Other Governmental Funds</b>	<b>\$ 2,770,864</b>	<b>\$ (2,277,108)</b>	<b>\$ 493,756</b>
<b>Special Revenue Funds</b>			
ADRC	170,975	66,047	237,022
Watershed	124,902	(66,817)	58,085
Anti-Drug***	(220,061)	96,444	(123,617)
Recycling	523,061	2,607	525,668
Land Records	21,744	-	21,744
<b>Total Special Revenue Funds</b>	<b>\$ 620,621</b>	<b>\$ 98,281</b>	<b>\$ 718,902</b>
<b>Proprietary Funds</b>			
Airport	29,757,927	9,071	29,766,998
Highway	10,195,445	(375,000)	9,820,445
<b>Total Proprietary Funds</b>	<b>\$ 39,953,372</b>	<b>\$ (365,929)</b>	<b>\$ 39,587,443</b>
<b>Internal Service Funds</b>			
Risk Management	1,779,889	(87,222)	1,692,667
Health Insurance	-	-	-
Shared Services	-	688,722	688,722
<b>Total Proprietary Funds</b>	<b>\$ 1,779,889</b>	<b>\$ 601,500</b>	<b>\$ 2,381,389</b>

**Notes**

\* The 2019 estimates are based on data/estimates as of 10.09.19 and are subject to change based on updated 2019 activity  
 \*\*\* Fund 212 reports only on Forfeiture Fund activity, for years beginning on and after 01/01/19, and a general fund transfer will probably be necessary to reconcile prior year operations activity



### Unassigned General Fund Balance Compared to General Fund Budgeted Expenditures





## **MINUTES**

Eau Claire County

### **• Committee on Administration/Committee on Finance & Budget/Human Resources Committee •**

Tuesday, September 10, 2019

**4:30 p.m.**

Courthouse - Room #3312  
721 Oxford Avenue • Eau Claire, WI

Members Present: Colleen Bates, Gerald Wilkie, Mark Beckfield, Ray Henning, Stella Pagonis, James Dunning, Steve Chilson, Susan Miller, Judy Gatlin, Connie Russel

Staff: Kathryn Schauf, Norb Kirk, Amanda Twitchell, Jill Mangus, Amy Sires

Others: Jamie Gower, Kristin Schmidt

Supervisor Bates called the Committee on Administration to order.

Supervisor Beckfield call the Committee on Human Resources to order.

Supervisor Pagonis called the Finance and Budget committee to order and certified compliance with the open meeting law.

No members of the public in attendance or wishing to speak.

Jamie Gower, former Director of Human Resources updated the committees on health insurance coverage and benefit changes.

The meeting was adjourned.

Respectively submitted by,

Kathryn Schauf  
County Administrator

## MINUTES

Eau Claire County  
**Committee on Finance & Budget**  
Friday, September 27, 2019  
**1:00 p.m.**  
**Courthouse - Room #1301**  
721 Oxford Avenue • Eau Claire, WI

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

**Staff present:** Rod Eslinger, Planning & Development Director; Jon Johnson, Highway Commissioner; Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Susan Schaffer, Clerk of Courts; Matt Theisen, Facilities Director; Amy Weiss, Senior Accounting Manager

**Others present:** Erik Keisler, Executive Director of Beaver Creek Reserve; Erika Gullerud, Fiscal Associate II

Vice-Chair Jim Dunning called the meeting to order at 12:59 pm and confirmed compliance with open meetings law.

**Public Comment:** none

**Approval of Meeting Minutes:** September 10, September 18, September 20

Motion: Chilson moved approval of all minutes as presented

Further Discussion: none

Vote: pass, unanimous 4-0

**2020 Budget Process:** desire to review timber sales revenue for 2020 budget; Finance is continuing to review department budget submissions and is updating materials online when changes are made

**Review of 2019 Fiscal Health:** Norb Kirk presented updated end of September cash estimate of \$13 million, probably no short term borrowing for 2019

Stella Pagonis arrived at 1:19 pm.

### **Proposed Budget Presentations**

Budget documents can be found here: <https://www.co.eau-claire.wi.us/government/county-budget-information>

- **Beaver Creek Reserve:** Erik Keisler presented current information regarding Beaver Creek activities. Attendance was down due to new road construction. The butterfly house was successful this season.
- **Facilities:** Matt Theisen presented the 2020 recommended budget for Facilities. Facilities is working with Highway to share resources.
- **Circuit Courts/Clerk of Courts:** Susan Schaffer presented the Circuit Courts and Clerk of Courts 2020 recommended budget.
- **Highway:** Jon Johnson presented the 2020 recommended budget for the highway department. Special levy for the bridges has increased to \$250,000, which is \$200,000 over 2019. The levy is used to fund summer and winter maintenance in the county (50/50 split to each). The winter maintenance special fund was depleted during the 2019 winter.
- **Planning & Development:** Rod Eslinger presented the 2020 recommended budget for Planning & Development. Department is working through replacement for real property software (shared with Treasurer, Health Dept, and Register of Deeds). This transition results in a reduction of one position as of July 1, after the implementation phase is complete. Real property listing program needs to be updated and accurate because this how the Treasurer prepares tax statements and ultimately collects the tax levy. The department is working on developing a comprehensive zoning plan.

Robin Leary left at 4:57 pm.

**Proposed Resolution 19-20/069** “Reallocate \$134,500 from the 6<sup>th</sup> Courtroom capital project account and \$270,000 from the Highway Design capital project account...”

Motion: Chilson approve as presented

Further Discussion: none

Vote: unanimous, 4-0

The meeting was adjourned at 5:05 pm.

Amy Weiss  
Committee Clerk

## MINUTES

Eau Claire County  
**Committee on Finance & Budget**  
Monday, September 30, 2019  
**1:00 p.m.**  
**Courthouse - Room #1301**  
721 Oxford Avenue • Eau Claire, WI

**Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie  
**Staff present:** Dave Hayden, Information Systems Director; Norb Kirk, Finance Director; Tina Pommier, Accountant; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Sheriff's Department: Danielle Powers, Captain Dan Bresina, Captain Joel Brettingen, Lieutenant Cory Schalinske, Lieutenant Dave Riewestahl

Chair Stella Pagonis called the meeting to order at 1:00 pm and confirmed compliance with open meetings law.

**Public Comment:** none

**Review of 2019 Fiscal Health:** none

The Finance Team presented information on the fund balance and historical activity for fund 405 (capital projects) and fund 300 (debt service).

### **Proposed Budget Presentations**

Budget documents can be found here: <https://www.co.eau-claire.wi.us/government/county-budget-information>

- Information Systems: Dave Hayden presented the 2020 recommended budget.
- Sheriff's Department: The team presented the 2020 recommended budget. Most of requests were in personnel areas, others were in managed contracts.

**2020 Budget Process:** review DHS financials to Finance records

The meeting was adjourned at 4:11 pm.

Amy Weiss  
Committee Clerk

## MINUTES

Eau Claire County  
**Committee on Finance & Budget**  
Tuesday, October 1, 2019  
**1:00 p.m.**  
**Courthouse - Room #3312**  
721 Oxford Avenue • Eau Claire, WI

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

**Staff present:** Frank Draxler, Operations Manager; Eric Killen, Veteran's Services Director; Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Linda Struck, ADRC Director; Amy Weiss, Senior Accounting Manager; Kelli Weiss, Accountant ADRC; DHS: Diane Cable, Director; Tom Wirth, Deputy Director; Tammy Stelter, Accountant; Teri Bohl, Rob Fadness, Jeff Wright, Kathy Welke

**Others present:** Supervisors Nick Smiar, Colleen Bates, Kimberly Cronk, Donald Mowry, Marth Neiman

Chair Pagonis called the meeting to order at 1:05 pm and confirmed compliance with open meetings law.

**Public Comment:** none

**2020 Budget Process:** questions are getting answered

**Review of 2019 Fiscal Health:** no new information or developments

Supervisor Chilson arrived at 1:15 pm.

### **Proposed Budget Presentations**

Budget documents can be found here: <https://www.co.eau-claire.wi.us/government/county-budget-information>

- Veteran's Services: Eric Killen presented the 2020 recommended budget. Collaboration with other local organizations has been a focus.
- ADRC: Linda Struck and Kelli Weiss presented the 2020 recommended budget. The department is working on improvement with internal collaboration between ADRC and DHS, and external collaboration with Chippewa County.
- Human Services: Diane Cable and her team presented the 2020 recommended budget. 2019 has been a year of crisis: fiscal and human need. Change takes time, and the department is beginning to see results of process change. The county needs manage with the resources it has.

**Future Agenda Items:** none

The meeting was adjourned at 4:56 pm.

Amy Weiss  
Committee Clerk

## MINUTES

Eau Claire County  
**Committee on Finance & Budget**  
Wednesday, October 2, 2019  
**8:30 am**  
**Courthouse - Room #1301**  
721 Oxford Avenue • Eau Claire, WI

**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; Frank Draxler; Health Department: Lieske Giese – Director, Janice Vinopal – Fiscal Staff; Extension: Catherine Emmanuelle – Area Director, Kristi Peterson – Office Coordinator; Human Resources: Amanda Twitchell – Assistant HR Director, Jill Mangus – HR Advisor, Jamero Ames – DHS Social Worker; Jean Gay, Register in Probate; Tim Sullivan, Corporation Counsel; Megan Kluck, Child Support Manager;

**Others present:** Supervisors Marth Neiman, Colleen Bates, Tammy Schraufnagel, Heather DeLuka; Ryan Patterson, Leader Telegram; Jennifer Eddy, Family Resource Center Executive Director; Tim Wavrunek, Restorative Justice; Luke Hanson, Economic Development Corporation Executive Director; Mark Kalish, Innovation Center; Steve Jahn, Momentum West; Children’s Hospital of WI: Connie Klick, Grace Johnston, Dr. Julie Woodbury; Mary Pica Anderson, LE Phillips Senior Center; Callie Smith and Brianne Berres, Sojourner House; Amy Giani, Family Promise

Chair Pagonis called the meeting to order at 8:37 am and confirmed compliance with open meetings law.

**Public Comment:** none

**2020 Budget Process:** discussion regarding DHS budget review on 10.01.19; county needs to keep early prevention programs at the forefront of program facilitation; the county needs to manage programs within funding available

**Review of 2019 Fiscal Health:** committee would like an update on delayed payments to manage cash flow

### **Proposed Budget Presentations**

Budget documents can be found here: <https://www.co.eau-claire.wi.us/government/county-budget-information>

- **Health Department:** Lieske Giese presented the 2020 contract information for the 2020 budget. This is a shared contract with City of Eau Claire, which is managed and approved by the Board of Health. The levy is split between the City and County related to equalized value.

Supervisor Leary joined by phone at 9:52 am.

- **Extension:** Catherine Emmanuelle and Kristi Peterson presented the 2020 budget recommendation. Department works in cooperation with people to bring knowledge into communities. ECC is hosting Farm Tech Days in 2020. This will have an economic impact to the county of an estimated \$2-\$3 million.
- **Administration:** postponed
- **County Board:** postpone
- **Human Resources:** Amanda Twitchell and her team presented the 2020 recommended budget.
- **Register in Probate:** Jean Gay presented the 2020 recommended budget. The levy increase recommended is due to a reduction in other fees based on historical data.
- **Corporation Counsel:** Tim Sullivan presented the 2020 recommended budget. Discussion centered on the department’s involvement with terminations of parental rights.
- **Child Support:** Megan Kluck presented the 2020 recommended budget.

The committee took a break from 12:20 pm to 1:20 pm.

Supervisor Leary arrived at 1:20 pm.

- Finance: Norb Kirk reported that there were no changes from the original budget presentation to F&B in August.
- Family Resource Center: Jennifer Eddy presented the 2020 budget request. In the last year, the Center has received a competitive state grant, has hired a male parent educator, and has expanded hours to Wednesday evenings and Saturday mornings.
- Restorative Justice: Tim Wavrunek presented the 2020 budget request.
- Economic Development Corporation: Luke Hanson presented the 2020 budget request.
- Innovation Center: Mark Kalish presented the 2020 budget request.
- Momentum West: Steve Jahn presented the 2020 budget request.
- Children's Hospital of WI: Connie Klick, Grace Johnston, and Dr. Julie Woodbury presented the 2020 budget request.
- LE Phillips Senior Center: Mary Pica Anderson presented the 2020 budget request. The aging population is one of the fastest growing population groups, and the one growing fastest in poverty (medical bills).
- Sojourner House: Brianne Berres and Callie Smith presented the 2020 budget request.
- Family Promise: Amy Giani presented the 2020 budget request.

**Future Agenda Items:** Regional Planning Commission discussion during wrap-up

The meeting was adjourned at 4:56 pm.

Amy Weiss  
Committee Clerk

## MINUTES

Eau Claire County  
**Committee on Finance & Budget**  
Friday, October 4, 2019  
**8:30 am**  
**Courthouse - Room #1301**  
721 Oxford Avenue • Eau Claire, WI

**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; Frank Draxler, Operations Manager; Diane Cable, DHS Director; Danielle Powers, Sheriff Administrative Services Manager; Lt. Dave Riewestahl; Tammy Stelter, DHS Accountant;

**Others present:** Supervisor Colleen Bates; Ryan Patterson, Leader Telegram;

Chair Pagonis called the meeting to order at 8:37 am and confirmed compliance with open meetings law.

**Public Comment:** none

**2020 Budget Process:** review county board and administration budgets since they were postponed on 10.02.19.

- Administration: Kathryn Schauf presented the 2020 recommended budget.
- County Board: Kathryn Schauf presented the 2020 recommended budget.

**Review of 2019 Fiscal Health:** none

**Approval of Meeting Minutes:** postpone to next meeting

### **Budget Wrap-Up Session:**

Budget documents can be found here: <https://www.co.eau-claire.wi.us/government/county-budget-information>

Norb Kirk reviewed the 2020 estimated fund balance projection. Negative trend could trigger a warning of a future downgrade in the bond rating from Moody's. The county cannot afford further budget overages. Decisions to delay projects to manage debt will be favorable developments to Moody's.

The committee reviewed changes in department levy requests.

The committee reviewed revenue estimates and projections related to timber sales.

The committee reviewed program levy changes in DHS. Diane Cable was present to answer follow-up questions from the committee.

*Supervisor Leary arrived at 11:17 am.*

Danielle Powers and Lt. Dave Riewestahl were present to answer follow-up questions regarding the 2020 correctional officer position requests.

The committee took a break from 12:10 pm to 1:15 pm.

### **Motion: Wilkie to include following policy statement in budget:**

“Given the difficult fiscal condition of the county, the 2020 budget puts a hold on all positions, current and future vacant positions, effective the day the 2020 budget is approved. Only when reviewed and approved by the county administrator, the oversight committee, the F&B committee, and the HR committee can a position be filled. If denied by any of the above, the oversight committee may bring it to the full board for consideration.”

- Vote: 5-0, no negative vote



**Motion: Wilkie to include following policy statement in budget:**

“Strict budget compliance is required. Shortfalls need to be corrected as they occur, and well before the end of the year. At the point a department becomes aware that there will be a net shortfall, the department will put in writing what they believe is causing the shortfall, and what they are going to do to mitigate it. This will be presented to the county administrator, the oversight committee, and the F&B committee.”

- Vote: 5-0, no negative vote

**Motion: Wilkie to include the following policy statement in budget**

“Going forward, DHS staff need to attend monthly F&B meeting to go over written and oral financial report.”

- After discussion, no action was taken

West Central Regional Planning: raising rates annually beyond what county would receive for levy dollars, rates are decided after contract is signed, draft letter to send to organization commissioners notifying of county concerns

**Motion: Pagonis to fund 4 correctional officers at \$83,424 each (\$333,696 total); Sheriff department is assuming \$83,424 reduction in overtime budget, \$122,973 from HR Director (not abolishing position, could address with contingency), increase in Fines & Forfeitures of \$70,000, increase in Public Charges \$30,000, \$20,000 EDC support reduction, \$5,147 increase in outside revenues, \$2,152 increase to sales tax**

- Discussion: Wilkie increase Clerk of Courts revenue to fund additional 2 correctional officers; committee supports delaying hiring for the HR Director, and funding with contingency in 2020 if needed
- Vote: 4-1, motion passes

**Motion: Chilson to use clerical error in Community Agencies to fund \$2,500 to Bolton, \$3,000 to Interfaith, and \$3,000 to Sojourner House.**

- Discussion: none
- Vote: 5-0, no negative vote

**Motion: Pagonis adjust capital projects as follows: add additional highway repairs of \$345,000, food chopper \$10,975, remove LED lighting \$425,000.**

Discussion: none

Vote: 5-0, no negative vote

**Final Recommendations on the 2020 County Budget and Tax Levy to the County Board**

Motion: Leary to approve budget as amended, property tax levy \$35,801,196 – proposed budget to County Board

Discussion: none

Vote: 5-0, no negative vote

**Future Agenda Items:**

The meeting was adjourned at 3:50 pm.

Amy Weiss  
Committee Clerk

## MINUTES

Eau Claire County  
Committee on Finance and Budget

Tuesday, October 15, 2019 / 6:15 pm  
Eau Claire County Courthouse – Room 1278  
Eau Claire, WI 54703

Members present: Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie  
Members absent: Supervisor Steve Chilson  
Staff present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager;  
Others present: Ryan Patterson, Leader Telegram; Sean Lentz, Senior Advisor with Ehlers

Chair Stella Pagonis called the meeting to order at 6:13 pm and confirmed compliance with open meetings law.

No members of the public wished to comment.

### **Proposed Resolution 19-20/072 “Resolution Awarding the Sale of \$9,985,000 General Obligation Promissory Notes, Series 2019A”**

- Discussion: The committee reviewed the sale day report prepared by Ehlers. Moody’s maintained Aa1 rating, and did not give a negative outlook. The county needs to continue to monitor budget overages to reduce the decline in unassigned fund balance.
- Motion: Dunning to accept bid from Baird at 1.79% for annual borrowing
- Vote: 4-0, no negative vote

The committee reviewed the 2020 debt levy and related allocation to the government funds.

- Motion: Leary to split debt levy between debt service fund and capital projects fund, as presented
- Vote: 4-0, no negative vote

Schedule Next Meeting: October 28, 4:30 pm

Agenda items: budget amendments, cash discussion with Glenda

The meeting was adjourned at 6:36 pm.

Amy Weiss  
Committee Clerk