

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, November 9, 2020
4:30 p.m.
Webex Conference Call

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

Public Access:
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Notice Regarding Public Comment: Members of the public wishing to make comments must email Amy Weiss at amy.weiss@co.eau-claire.wi.us at least 30 minutes prior to the start of the meeting. You will be called on during the Public Comment session to make your comments.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review of Meeting Minutes / Discussion – Action
 - a. October 8, 2020
 - b. October 12, 2020
 - c. October 20, 2020
5. Q3 Financial Reports
 - a. Director’s Report
 - b. Personnel Report
 - c. Investment Report
 - d. Sales Tax
6. 2021 Budget Process Review / Discussion
7. Future Meetings and Frequency / Discussion – Action
8. Review and Prioritize Financial Policies List / Discussion – Action
9. 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 715-839-6945 (FAX) 715-839-1669 or (TDD) 715-839-4735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703.

MINUTES

Eau Claire County
Committee on Finance & Budget
Thursday, October 8, 2020
2:00 p.m.
Webex Conference Call

Members Present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Jerry Wilkie, Board Chair Nick Smiar
Staff Present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Matt Theisen, Facilities Director; Kathryn Schauf, County Administrator; Brian Spilde, Assistant Highway Commissioner; Jason Szymanski, Highway Fiscal Manager; Jon Johnson, Highway Commissioner; Glenda Lyons, Treasurer; Jessica Rubin, Human Resources Director;
Others Present: Ryan Patterson, Leader Telegram; Sean Lentz, Senior Municipal Advisor with Ehlers; Steve Jahn, Momentum West; Luke Hanson, Economic Development Corporation; Mark Kalish, Chippewa Valley Innovation Center; Pat Stein, Bolton Refuge House; Julie Woodbury, Children’s Service Society of WI;

Chair Pagonis called the meeting to order at 2:00 pm and confirmed compliance with open meetings law.

The clerk took roll call. Members present are indicated above.

No members of the public wished to comment.

Norb Kirk and Sean Lentz reviewed possible options for funding an entire highway facility in 2021. These options are due, in part, to low interest rates. Based upon discussion with other counties, phased projects can sometimes run 15-20% more over the course of the project because of increases in materials and construction/tear down of temporary buildings.

Sean Lentz reviewed refunding options for the 2011B bond issue. The county received 5 proposals. The current projected savings with the Morgan Stanley bid is approximately \$1.6 million.

Proposed Resolution 20-21/064 “Disallowing the Claim of Donald Miller...”

Motion: Dunning moved approval as presented
Vote: 5-0 via voice vote, no negative vote

Review of Meeting Minutes: Regular Meeting, September 24, 2020

Motion: Leary moved approval as presented
Vote: 5-0 via voice vote, no negative vote

The committee heard 2021 budget presentations from the following community agencies:

1. Economic Development Corporation, Momentum West, Chippewa Valley Innovation Center, presented by Luke Hanson, Steve Jahn, and Mark Kalish
2. Bolton Refuge House, presented by Pat Stein
3. Children’s Service Society of Wisconsin – Building Families and Eau Claire Alliance, presented by Dr. Julie Woodbury and Vera Matter
4. Family Promise, presented by Amy Giani
5. Family Resource Center, presented by Dr. Jennifer Eddy
6. Sojourner House, presented by Kevin Burch
7. Friends of the Fair, presented by Debbie Kitchen

The next meeting is on October 12, to review the 2021 recommended budget.

The meeting was adjourned at 5:02 pm.



Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Monday, October 12, 2020
1:00 p.m.
Webex Conference Call

Members Present: Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Jerry Wilkie, Steve Chilson (1:55pm)
Staff Present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Diane Cable, Director of Human Services; Matt Theisen, Facilities Director; Kathryn Schauf, County Administrator; Jason Szymanski, Highway Fiscal Manager; Jessica Rubin, Human Resources Director; Glenda Lyons, Treasurer;
Others Present: Ryan Patterson, Leader Telegram;

Chair Pagonis called the meeting to order at 2:00 pm and confirmed compliance with open meetings law.

The clerk took roll call. Members present are indicated above.

No members of the public wished to comment.

Referred Resolution 20-21/063 “Authorizing the Filling of the Operations Administrator Position in the Department of Human Services”

Motion: Dunning moved approval as presented

Vote: 1-3 via voice vote; motion fails

Norb Kirk reviewed the content of proposed resolution 20-21/083 “Approving a 2020 Budget Transfer in the Capital Projects Fund.” The resolution will be included on a future agenda for a vote.

The committee reviewed options for a new highway facility, such as a separate bonding to build the entire facility. The committee is interested in other options to create the new building as a multiuse facility.

Motion: Leary moved to amend the Administrator’s 2021 Budget Recommendation to reduce capital expenditures by \$2.870M, removing funding for phase 1 of the highway facility, and to move forward on a 20-year bond issue to build a new highway facility not to exceed \$24M

Vote: 5-0 via roll call vote, no negative vote

Budget Wrap Up Session

The committee reviewed county revenues in general, pay particular attention to sales tax and confidence levels for the Department of Human Services.

The committee reviewed capital and debt service. With the proposed removal of the phase 1 of the highway building, the proposed 2021 bonding amount for Highway is \$4,372,300.

- The committee needs to add \$75,000 back to bonding per the Beaver Creek Reserve contract. Total 2021 bonding to be \$7,139,855.

The committee briefly reviewed both the fund balance estimate and the personnel reports included in the 2021 Administrator’s Recommended budget.

The committee reviewed the Administrator’s Recommendation by department. Supervisor Wilkie was concerned about the additional training allocated to the County Board budget, because it did not feel right that the board was increasing their levy request when other departments were asked to reduce theirs by 5%. Supervisor Leary disagreed, and was supportive of additional training dollars so that board members do not incur a loss when they serve.

- Wilkie reduced the county board training budget by \$12,680, bringing total allocated to each supervisor to \$900
- Wilkie removed funding from IS budget for legislative software (\$34,836) to use for a more critical purpose

- Dunning adjusted the P&D budget by removing levy dollars allocated for the electric vehicle (\$32,000) and allocated them to the unfunded admin specialist II (\$33,708); the vehicle was added to capital bonding for total \$7,171,855.
- Pagonis added a contracting agency and donate to Project Lifesaver \$2,000
- Pagonis increased funding to Sojourner, up \$14,000 to the total request of \$30,000
- Remaining unallocated levy (\$29,808) will fund a portion of contingency, reducing fund balance allocated to \$270,193

The committee reviewed the recommended COLA and HSA changes in the 2021 recommended budget. There were concerns expressed that these changes make the county less competitive in recruiting. Pagonis reduced the HSA reduction from 50% to 25%. Funding for this should come from a \$200,000 increase to the sales tax budget.

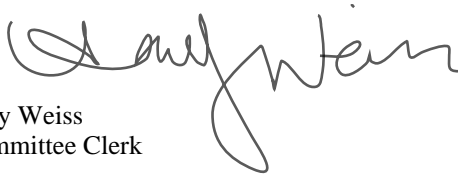
Committee's Recommended Amendments on the 2021 Administrator's Recommended Budget to Advance to the County Board

Motion: Leary moved approval of changes detailed above

Vote: 5-0 via roll call vote; no negative votes

The next meeting will be October 20 at 6:15 pm prior to board meeting to discuss the 2011B Advanced Refunding bids.

The meeting was adjourned at 6:42 pm.



Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Tuesday, October 20, 2020
6:15 p.m.
Webex Conference Call

Members Present: Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Jerry Wilkie, Steve Chilson, Board Chair Nick Smiar

Staff Present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator;

Chair Pagonis called the meeting to order at 6:15 pm and confirmed compliance with open meetings law.

Norb Kirk took roll call; members present are indicated above.

No members of the public wished to speak.

Proposed Resolution 20-21/083 "Authorizing a 2020 Budget Transfer of Capital Projects Funds"

Motion: Dunning moved approval as presented

Vote: 5-0 via roll call vote, no negative vote

Proposed Resolution 20-21/084 "Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$14,000,000 General Obligation Refunding Bonds"

Motion: Wilkie moved to accept and move forward with proposed resolution 20-21.084, as presented

Vote: 5-0 via roll call vote, no negative vote

Based upon discussions with the Facilities Director, there is concern that there is not enough budgeted for the 6th courtroom. This concern arose from rapidly increasing building material costs.

Motion: Wilkie moved to add \$50,000 to 2021 capital budget amendments for the construction of the 6th courtroom

Vote: 5-0 via roll call vote, no negative vote

The meeting was adjourned at 6:52 pm.



Amy Weiss
Committee Clerk



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: November 9, 2020
 Re: September 2020 – 3rd Quarter 2020 Financial Report

The fiscal performance for the third quarter of 2020 reflects the continued impact of the COVID pandemic on the county financial performance. As is normally the case, when reviewing the financial results, please remember that it is not unusual for expenditures to exceed revenue throughout the fiscal year as grant revenue typically follows the expenditure.

Presented below is information on components of both revenues and expenditures to assist in reviewing the financial performance for the third quarter. In addition, context has been provided to assist with interpretation of the data and to highlight notable financial elements.

Overall Revenues

Overall, excluding Internal Service Fund activity, 67.84% of the 2020 annual revenues have been recognized through September 30, 2020, as shown in the attached Q2 Department Budget to Actual report. Excluding bond proceeds and fund transfers, this ratio decreases to 65.43%, as outlined in the table below. This is less than the 71.38% recognized through September 30, 2019 and not unexpected given the current situation. This decrease is primarily driven by lower than expected collections in Public Charges for Services (57.88% in 2020 versus 73.72% in 2019). This category includes such items as: park fees, huber/jail fees, and court fees, all of which have seen some impact from the pandemic. Some of this decreased revenue will not have the ability to be recovered in the last quarter of the year. There is also some correlation between these revenue reductions and expenditure reductions. For example, the reduced Huber and jail population will reduce some expenditures that are directly correlated to supporting that population.

Revenue from Intergovernmental Charges for Services through the third quarter has also experienced a significant decline in collections as compared to September 30, 2019. Most of this decline is related to the timing on collection of billed services. Much of these billings and receipts are expected to be collected by the time that 2020 is closed in early-mid 2021; however, some of these revenues will not be recouped by the end of the year, due to reductions in program usage because of the Covid-19 Pandemic.

Given the current situation, an area that will continue to be monitored closely is Intergovernmental Grants and Aids. This revenue category does typically lag throughout the year, due to the reimbursement nature of the grants.

	2020 Budget	2020 Actual Q1	2020 Q2	2020 Q3	2020 YTD	2020 Q3 % of Budget	2019 Q3 % of Budget
Tax Levy	\$ 36,015,561	\$ 9,003,889	\$ 9,003,889	\$ 9,003,887	\$ 27,011,665	75.00%	75.00%
Sales Tax	10,850,960	919,290	2,243,798	2,966,524	6,129,612	56.49%	56.28%
Other Taxes	6,002,098	621,963	1,082,328	1,450,242	3,154,533	52.56%	52.48%
Intergovernmental Grants & Aids	29,058,076	2,801,538	5,223,165	12,092,086	20,116,789	69.23%	71.76%
Intergovernmental Charges for Services	19,167,109	2,631,174	3,391,075	3,563,776	9,586,025	50.01%	76.07%
Public Charges for Services	7,896,407	1,451,183	1,519,344	1,600,165	4,570,692	57.88%	73.72%
Licenses & Permits	421,290	115,400	121,100	119,988	356,488	84.62%	90.08%
Fines & Forfeitures	500,000	92,671	28,483	55,094	176,248	35.25%	153.57%
Other Revenue	1,652,443	419,340	1,132,056	345,767	1,897,163	114.81%	98.68%
Total Revenues	\$111,563,944	\$18,056,448	\$23,745,238	\$31,197,529	\$72,999,215	65.43%	71.38%

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. By August 20, Eau Claire County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of September 30, 2020 are presented in the table below. As noted at the bottom of the chart, the amount of uncollected taxes increased from Q3'19 to Q3'20 by ~\$90K (5%) but considering the overall county-wide levy increased year-to-year by ~3% the increase in uncollected taxes isn't cause for concern at this time.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of	Percent of County-Wide Levy Collected
					30-Sep-20	
2019	2020	\$ 4.07	\$ 36,245,245	179,058,769	1,059,895	99.40%
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	438,581	99.75%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	201,174	99.88%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	40,895	99.98%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	6,915	100.00%
2014	2015	\$ 3.92	\$ 27,690,123	155,168,476	1,484	100.00%
2013	2014	\$ 3.88	\$ 26,178,192	151,529,795	409	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	256	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, 2020</i>					1,750,660	
<i>Uncollected Taxes as of September 30, 2019</i>					1,660,212	

Sales Tax

Sales tax collections for the first seven months of 2020, as presented below, are slightly ahead that of the 2019 collections for the same period. Eau Claire County experienced strong collections in July, which combined with the strong January and February collections, has been able to mitigate the effects of the lower than average collection during the Safer at Home period and subsequent earlier pandemic months. There is general speculation that residents have shifted some of their historical spending for travel and entertainment to other discretionary spending categories, thus reducing some of the initial projected shortfall. County management will continue to monitor collections closely as the year progresses to see if this trend continues. Final 2020 collections will not be available until the end of February 2021, since receipts are two months behind the month of collection. Historical trending of the sales tax collections is summarized below. For more detailed information, please reference the 2020 Sales Tax Revenue Summary report located under Report Central on the County website.

Month	2018	2019	2020	Cumulative YTY Change
January	\$ 746,338	\$ 704,798	\$ 919,229	\$ 214,432
February	601,096	669,281	801,924	347,075
March	957,986	959,733	682,340	69,681
April	900,497	854,152	759,489	(24,982)
May	946,279	1,020,614	1,000,779	(44,816)
June	1,249,533	1,134,311	1,027,023	(152,105)
July	748,195	763,404	938,683	23,174
Total	\$ 6,149,924	\$ 6,106,294	\$ 6,129,468	
Budget	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	
Actual Collections	\$ 11,033,555	\$ 11,109,693		
Excess (Short)	\$ 933,555	\$ 260,477	\$ (4,721,492)	
	2018 Surplus	2019 Surplus		

Vehicle Registration Fee (VRF)

Beginning with 2019, the County started collecting a vehicle registration fee to be used to fund county highway and bridge construction. This fee is collected by the State as part of the annual vehicle registration renewal process. The chart below outlines the activity for the three quarters of 2020. Eau Claire County is slightly behind in collections compared to this same period in 2019, however, recent monthly collections are comparable to collections for the same months in 2019. Like sales tax, receipts lag behind the month of collection. Final 2020 vehicle registration fee revenue will be known by the end of January 2021, but at this point there is no indication of a need to be concerned.

Month	2019	2020
January	\$ 217,841	\$ 179,440
February	170,323	187,426
March	225,742	229,001
April	238,091	223,042
May	221,855	217,201
June	219,188	232,732
July	246,307	229,635
August	214,965	221,989
Total	\$ 1,754,310	\$ 1,720,465
Budget	\$ 2,300,000	\$ 2,300,000
Actual Collections	\$ 2,452,040	
YTD Excess (Short)	\$ 152,040	\$ (579,535)

2019 Surplus

Economic Indicators

The state of the economy is an important leading indicator of potential impact to Eau Claire 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. These metrics have remained stable through the third quarter of 2020, and with the exception of interest earned on investments, all of these metrics are comparable to the relative percentages one year ago. Despite the COVID pandemic, the County has experienced an increase in zoning and permits, in addition to increased activity related to real estate filing activity because of lower mortgage interest rates.

Economic Indicator Line Items	2017 Total	2018 Total	2019 Total	2020 Annual Budget	Actual through 09/30/20	2020 % of Budget
Interest Collected on Delinquent Taxes	379,713	328,150	338,310	300,000	273,375	91.13%
Penalties Collected on Delinquent Taxes	186,973	168,129	170,271	150,000	137,109	91.41%
Zoning and Permits	301,573	366,915	383,408	320,000	280,097	87.53%
Real Estate Transfer Tax	312,030	303,241	325,795	300,000	271,400	90.47%
Register of Deeds Filing Fees	395,908	306,455	408,162	320,000	265,287	82.90%
Interest Earned on Investments	203,451	435,089	618,948	275,000	148,464	53.99%

Expenditures

Expenditures by Program

A summary of the expenditures by program, excluding debt service, capital outlay, and internal service fund activity, is shown below and provides a functional perspective of the expenditures in relationship to the adjusted budget. All 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.

Program expenditures through the third quarter of 2020 amounted to \$67.4M (61.1%) of the budget which is approximately 17% lower than the relative percentage through the third quarter of 2019. In total, expenditures are down ~\$8.1M year-to-year, most of which is directly or indirectly associated with the pandemic. Factors contributing to this overall decrease are general spending reductions across most county departments in all program areas, and delayed project spending in the transportation program.

	2020 Budget	2020 Actual Q1	2020 Q2	2020 Q3	2020 YTD	2020 Q3 % of Budget	2019 Q3 % of Budget
General Government	\$ 8,662,518	\$ 1,501,843	\$ 1,636,777	\$ 1,955,391	\$ 5,094,011	58.81%	72.13%
Judicial	4,616,962	812,248	965,255	1,050,686	2,828,189	61.26%	68.98%
Public Safety	18,315,184	3,839,021	3,996,317	4,190,512	12,025,850	65.66%	69.82%
Health & Social Services	46,900,093	8,223,794	10,622,197	11,325,384	30,171,375	64.33%	88.79%
Transportation & Public Works	26,899,854	3,334,078	4,505,228	6,299,714	14,139,020	52.56%	73.07%
Culture & Education	2,505,795	646,854	388,365	697,507	1,732,726	69.15%	76.40%
Conservation & Economic Development	2,383,859	521,202	445,031	426,332	1,392,565	58.42%	66.32%
Total Expenditures	\$ 110,284,265	\$ 18,879,040	\$ 22,559,170	\$ 25,945,526	\$ 67,383,736	61.10%	78.20%

Expenditures by Category

Expenditures by category are presented 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 current vacant FTE positions relative to the budget assumptions. Personnel costs impact all programs across the county and are typically the main factor in overall program expenditure variances to budget. At the end of September 2020, there were 65 FTE vacant positions compared to 34 FTE at the end of September 2019. As a result of the COVID Task Force resolution, 28.5 FTE vacant positions were placed on hold in July to mitigate some of the revenue losses associated with the pandemic. Overall, personnel costs amounted to 64.32% of the total personnel budget through September 30, 2020. This is 2.75% lower than personnel expenditures experienced through September 30, 2019. In addition to the vacant positions on hold, personnel savings can also be attributed to countywide mandatory and voluntary furlough days and reduced overtime hours. For additional information on personnel costs please see the attached Trended Personnel Report.

Supplies & Services expenditures are typically more linear and through September 30, 2020 these expenditures are running lower than budget and considerably less when compared to the same period last year. This is primarily due to seasonal savings in general utilities, building and grounds maintenance, and travel and training expenditures. The County has not experienced a significant increase in supplies or expenditures as a result of COVID-19 and where unbudgeted supplies have been necessary the county will be reimbursed through the Federal CARES act. Other general administrative supplies and services, such as office supplies, printing, and postage, continue to run 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 through the third quarter.

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 depending on the amount of allocated charges to the departments will report a surplus or deficit position based on net activity. Charges to the departments are recorded and included in the applicable expenditure category for the charge.

Annual debt service is paid in two installments. The first installment of interest on issued debt is due March 1, and the second installment of interest and all principle is due September 1. The County refunded Series 2010B on September 1, 2020. The county received new bond proceeds that were then used to pay off the existing debt.

Capital outlay does not follow a linear pattern; there can be significant variability by quarter and from year to year. Enhanced by the uncertainty of the COVID impact, 2020 has seen a slower start to capital projects than occurs in a normal year. It is anticipated that the remaining capital expenditures will be spent by the end of the year, or in early 2021.

Expenditures	Budget	Actual	Variance u/(o)	2020 Q3 % of Budget	2019 Q3 % of Budget
Personnel	\$ 52,265,695	\$ 33,618,651	\$ 18,647,044	64.32%	67.07%
Contracted Services	26,389,584	17,753,485	8,636,098	67.27%	92.09%
Supplies & Services	19,067,403	7,157,326	11,910,077	37.54%	71.38%
Fixed Charges	5,567,684	3,581,960	1,985,724	64.33%	77.21%
Debt Service	11,857,677	21,138,608	(9,280,931)	178.27%	95.61%
Capital Outlay & Equipment	10,132,025	2,475,695	7,656,330	24.43%	49.90%
Other (Community Grants, IM Consortia)	20,289,082	12,912,728	7,376,354	63.64%	N/A
Total	\$ 145,569,149	\$ 98,638,452	\$ 46,930,697	67.76%	N/A

In Conclusion

Through the third quarter of 2020, COVID has undoubtedly had an impact on the financial condition of the County. In addition, some uncertainty continues to remain on what the impact will be in the fourth quarter and whether some shortfalls in revenue can be recouped. Even with the pandemic, most of our leading economic indicators continue to remain strong, and in some cases, exceed prior years. In addition, the local unemployment rate continues to rebound from 12.3% in April at the peak to 3.9% in September. Most surprising so far, has been the lack of major shortfall in sales tax revenue that had been forecasted to impact Eau Claire County as well as other counties across the state. In Eau Claire County, the strong collections in January and February continue to be a significant mitigation factor to offset shortfalls experienced in collections, although the impact of COVID so far has not been to the level anticipated. Given the lag in sales tax payments, we will not know the real final impact on sales tax until the end of February 2021.

Outside of sales tax, the county is experiencing other losses of revenue, particularly in court fees and public charges for services. Fortunately, the county has also been able to mitigate much of the revenue shortfalls through significant decreases in expenditures. Some of these reductions are directly correlated to the lost revenue, while some are a result of increased diligent fiscal management.

The year-end projection for 2020 continues to evolve and has shown improvement over the last six months. At the end of Q3, the department projections for ending 2020 resulted in a significant range of outcomes, both surplus and deficit. As we have experienced so far with COVID, there continues to be uncertainty and we likely will not have a clear picture on the financial impact until early 2021. I believe the County has taken appropriate actions to mitigate the potential negative financial impacts that remain uncertain and we will continue to monitor the financial indicators for the county closely.

Department financial reports for the quarter ended September 30, 2020 are 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.

Norb Kirk, CPA, CMA
Finance Director

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
September 30, 2020 at 10.26.20
Percent of Year Complete: 75%

<u>Department</u>	<u>2020 YTD Actual Surplus/(Deficit)</u>	<u>2019 YTD Actual Surplus/(Deficit)</u>	<u>2020 Budget Expenses</u>	<u>2020 Actual Expenses</u>	<u>% of Budget</u>	<u>2019 % of Budget</u>	<u>2020 Budget Revenues</u>	<u>2020 Actual Revenues</u>	<u>% of Budget</u>	<u>2019 % of Budget</u>
GENERAL FUND										
Administration	(52)	24,065	273,705	205,380	75.04%	51.09%	273,705	205,328	75.02%	69.05%
Child Support (includes Corp Counsel for 2019)	(153,228)	(253,183)	1,299,189	884,595	68.09%	70.24%	1,299,189	731,367	56.29%	70.54%
CJCC	70,989	86,707	1,086,756	681,076	62.67%	N/A	1,086,756	752,065	69.20%	N/A
Corporation Counsel	95,118	(761)	690,888	420,898	60.92%	N/A	690,888	516,015	74.69%	N/A
County Board	29,014	38,494	218,032	134,510	61.69%	55.85%	218,032	163,524	75.00%	75.00%
County Clerk	83,486	53,288	335,304	204,222	60.91%	70.70%	335,304	287,708	85.81%	65.37%
Circuit Court (includes Clerk of Courts for 2019)	237,625	567,830	1,090,490	609,858	55.93%	70.48%	1,090,490	847,483	77.72%	80.23%
Clerk of Courts	(90,629)	N/A	1,496,470	964,316	64.44%	N/A	1,496,470	873,686	58.38%	N/A
District Attorney	(10,178)	(28,055)	1,243,400	760,496	61.16%	68.47%	1,243,400	750,318	60.34%	64.65%
Extension	59,596	48,636	310,765	159,007	43.58%	59.30%	310,765	218,602	70.34%	76.31%
Facilities	407,740	263,886	2,317,083	1,358,446	58.63%	67.69%	2,317,083	1,766,187	76.22%	75.41%
Finance	50,671	84,746	836,234	564,123	67.46%	80.09%	836,234	614,794	73.52%	74.56%
Human Resources	143,710	64,469	600,747	306,850	51.08%	70.25%	600,747	450,560	75.00%	75.00%
Information Services	296,509	162,516	2,081,000	1,242,457	59.70%	55.45%	2,081,000	1,538,966	73.95%	74.53%
Nondepartmental*	(3,469,324)	(3,830,502)	5,373,045	3,873,679	72.09%	81.78%	5,373,045	404,355	7.53%	9.53%
Parks and Forest	(151,485)	21,429	1,618,512	817,503	50.51%	62.72%	1,618,512	666,017	41.15%	44.03%
Planning and Development	(80,175)	(216,699)	1,746,968	1,151,703	65.93%	66.16%	1,746,968	1,071,528	61.34%	60.68%
Register in Probate	17,847	9,671	277,827	193,384	69.61%	66.09%	277,827	211,232	76.03%	71.91%
Register of Deeds	139,374	78,459	352,594	227,700	64.58%	85.14%	352,594	367,074	104.11%	59.20%
Sheriff	824,347	439,156	13,769,184	8,985,025	65.25%	74.08%	13,769,184	9,809,371	71.24%	72.93%
Treasurer	68,896	264,593	321,295	213,606	39.10%	66.73%	321,295	282,501	87.93%	149.08%
Veterans Office	58,107	15,071	266,346	163,685	35.22%	63.20%	266,346	221,793	83.27%	9.53%
TOTAL GENERAL FUND	(1,372,041)	(2,106,186)	37,605,833	24,122,518	64.15%	71.94%	37,605,833	22,750,477	60.50%	60.96%

*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communication Center, Health Department, Library, Beaver Creek, general fund transfers
*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, 2020 at 10.26.20
Percent of Year Complete: 75%

Department	2020 YTD Actual Surplus/(Deficit)	2019 YTD Actual Surplus/(Deficit)	2020 Budget Expenses	2020 Actual Expenses	% of Budget	2019 % of Budget	2020 Budget Revenues	2020 Actual Revenues	% of Budget	2019 % of Budget
HEALTH AND HUMAN SERVICES FUNDS										
Human Services Fund	(3,134,459)	(5,951,568)	32,900,072	22,502,076	49.25%	81.24%	32,900,072	19,367,617	58.87%	62.24%
DHS Pass Thru Grant Fund^	93,556	(248)	8,770,520	4,501,486	51.33%	389.62%	8,770,520	4,595,042	52.39%	389.60%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(3,040,903)	(5,951,816)	41,670,592	27,003,562	64.80%	92.07%	41,670,592	23,962,659	57.50%	73.74%
DEBT SERVICE FUND	(5,191,303)	(2,281,857)	11,710,779	21,025,147	179.54%	95.61%	11,710,779	15,833,845	135.21%	73.70%
CAPITAL PROJECTS FUND	9,229,182	(3,382,757)	12,068,574	2,545,614	21.09%	49.90%	12,068,574	11,774,796	97.57%	0.22%
ENTERPRISE FUNDS										
Airport	1,149,300	605,127	2,681,093	724,177	27.01%	46.60%	2,681,093	1,873,477	69.88%	88.06%
Highway	98,634	(2,930,564)	22,820,502	12,509,303	54.82%	75.21%	22,820,502	12,607,937	55.25%	61.20%
TOTAL ENTERPRISE FUNDS	1,247,935	(2,325,437)	25,501,595	13,233,480	51.89%	73.34%	25,501,595	14,481,414	56.79%	62.96%
SPECIAL REVENUE FUNDS										
Land Records Retained Fees	108,688	85,856	100,000	-	0.00%	0.00%	100,000	108,688	108.69%	85.86%
Watershed	(5,137)	(95,887)	366,386	58,676	16.01%	34.61%	366,386	53,540	14.61%	4.90%
Recycling	219,608	206,914	1,398,259	905,540	64.76%	68.68%	1,398,259	1,125,148	80.47%	83.89%
West Central Drug Task Force (Forfeiture Funds)	(78,205)	104,070	106,924	78,205	73.14%	45.19%	106,924	-	0.00%	152.54%
Aging and Disability Resource Center	(175,926)	(184,496)	3,534,675	1,981,753	56.07%	61.18%	3,534,675	1,805,826	51.09%	55.42%
TOTAL SPECIAL REVENUE FUNDS	69,028	116,457	5,506,244	3,024,174	54.92%	59.99%	5,506,244	3,093,202	56.18%	62.28%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	941,898	(15,931,595)	134,063,617	90,954,494	67.84%	77.50%	134,063,617	91,896,393	68.55%	63.50%
INTERNAL SERVICE FUNDS										
Risk Management	14,098	(132,950)	1,689,780	938,410	55.53%	54.73%	1,689,780	952,508	56.37%	47.51%
Health Insurance	(118,571)	(315,023)	9,383,984	6,493,888	69.20%	N/A	9,383,984	6,375,316	67.94%	N/A
Shared Services	(83,775)	813,306	431,768	251,660	58.29%	N/A	431,768	167,885	38.88%	N/A
TOTAL INTERNAL SERVICE FUNDS	(188,248)	365,333	11,505,532	7,683,958	66.78%	417.03%	11,505,532	7,495,710	65.15%	436.89%
TOTAL COUNTY	753,650	(15,566,262)	145,569,149	98,638,452	67.76%	82.90%	145,569,149	99,392,103	68.28%	69.44%
Original Adopted Budget			141,523,367							
Resolution 20-21.009			3,555,470							
Resolution 20-21.045			346,549							
Resolution 20-21.071			143,763							
Adjusted Budget			145,569,149							
										(0)

^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
Trended Personnel Costs
Total Personnel
September 30, 2020

Fund	DEPT Description	2019 Adjusted Budget	2019 YTD Q3 Actual	2019 % Actual to Budget	2020 Adjusted Budget	2020 YTD Q3	2020 % Actual to Budget	2020 Increase/ (Decrease) over 2019
100 - GENERAL FUND	Child Support	\$ 1,167,709	\$ 821,447	70.35%	\$ 1,214,804	\$ 842,203	69.33%	\$ 20,755
	CJCC	298,565	197,218	66.06%	403,839	243,963	60.41%	46,745
	Corporation Counsel	697,876	533,323	76.42%	676,348	415,675	61.46%	(117,648)
	County Admin	337,804	228,553	67.66%	239,760	181,920	75.88%	(46,634)
	County Board	100,586	56,227	55.90%	182,339	120,553	66.11%	64,325
	County Clerk	246,291	174,928	71.03%	256,464	169,298	66.01%	(5,631)
	County Treasurer	282,731	184,996	65.43%	282,564	196,076	69.39%	11,081
	Circuit Court	1,829,252	1,300,522	71.10%	415,020	274,747	66.20%	(1,025,775)
	Clerk of Court	-	-	N/A	1,446,400	935,669	64.69%	935,669
	District Attorney	976,364	651,502	66.73%	1,060,150	659,979	62.25%	8,477
	Extension	121,338	89,057	73.40%	125,757	80,517	64.03%	(8,540)
	Facilities	861,849	594,084	68.93%	865,385	562,804	65.04%	(31,281)
	Finance Department	687,821	482,801	70.19%	687,867	449,868	65.40%	(32,934)
	Human Resources	587,606	402,766	68.54%	478,307	266,247	55.66%	(136,520)
	Information Systems	1,077,499	726,492	67.42%	1,109,868	752,367	67.79%	25,875
	Parks & Forest	937,426	658,851	70.28%	946,337	547,879	57.89%	(110,972)
	Planning & Development	1,536,378	1,066,632	69.43%	1,490,673	1,054,052	70.71%	(12,580)
	Purchasing	-	-	N/A	-	-	N/A	-
	Register of Deeds	264,579	164,085	62.02%	301,169	190,756	63.34%	26,671
	Register of Probate	257,632	181,583	70.48%	266,172	187,871	70.58%	6,288
	Sheriff	10,387,387	7,218,419	69.49%	10,705,783	7,124,107	66.54%	(94,311)
	Veterans Services	215,327	150,262	69.78%	224,216	155,601	69.40%	5,338
100 - GENERAL FUND Total		\$ 22,872,021	\$ 15,883,749	69.45%	\$ 23,379,222	\$ 15,412,151	65.92%	\$ (471,599)
202 - COUNTY LAND RECORDS FUND		-	-	N/A	100,000	-	0.00%	-
205 - HUMAN SERVICES FUND		18,280,793	11,180,094	61.16%	18,431,708	11,576,029	62.80%	395,935
211 - RECYCLING PROGRAM FUND		94,929	64,630	68.08%	97,859	48,239	49.29%	(16,390)
215 - ADRC FUND		2,249,183	1,458,493	64.85%	2,311,461	1,420,296	61.45%	(38,197)
602 - AIRPORT FUND		487,899	361,734	74.14%	510,016	362,064	70.99%	330
701 - HIGHWAY		6,289,070	4,407,355	70.08%	7,232,987	4,668,245	64.54%	260,890
703 - SELF INSURANCE FUND		202,581	116,617	57.57%	202,442	131,593	65.00%	14,976
704 - HEALTH INSURANCE FUND		-	-	N/A	-	34	N/A	34
Grand Total		\$ 50,476,476	\$ 33,472,671	66.31%	\$ 52,265,695	\$ 33,618,651	64.32%	\$ 145,945

CJCC historically was included with County Admin for years prior to 2019.
Clerk of Courts historically was included with Circuit Court for years prior to 2020.
Human Services Fund includes Fund 100, Department: Juvenile and Fund 209
Sheriff's Department includes Fund 212 for years prior to 2019.
Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County
Trended Personnel Costs
Regular Wages
September 30, 2020

Fund	DEPT Description	2019 Adjusted Budget	2019 YTD Q3 Actual	2019 % Actual to Budget	2020 Adjusted Budget	2020 YTD Q3	2020 % Actual to Budget	2020 Increase/ (Decrease) over 2019
100 - GENERAL FUND	Child Support	\$ 811,037	\$ 555,038	68.44%	\$ 815,419	\$ 550,462	67.51%	\$ (4,576)
	CJCC	215,768	134,844	62.49%	282,531	182,278	64.52%	47,435
	Corporation Counsel	503,816	360,452	71.54%	491,068	310,901	63.31%	(49,551)
	County Admin	257,480	176,865	68.69%	189,988	119,685	63.00%	(57,180)
	County Board	42,150	28,894	68.55%	118,566	76,961	64.91%	48,067
	County Clerk	169,294	119,297	70.47%	174,191	112,642	64.67%	(6,654)
	County Treasurer	199,982	135,601	67.81%	208,336	143,459	68.86%	7,858
	Circuit Court	1,217,680	858,333	70.49%	284,880	194,947	68.43%	(663,386)
	Clerk of Court	-	-	N/A	957,140	616,688	64.43%	616,688
	District Attorney	678,485	462,886	68.22%	716,328	490,830	68.52%	27,944
	Extension	74,596	53,463	71.67%	77,501	49,325	63.64%	(4,138)
	Facilities	586,073	392,387	66.95%	585,261	374,567	64.00%	(17,820)
	Finance Department	498,257	352,422	70.73%	514,178	312,120	60.70%	(40,302)
	Human Resources	422,789	286,649	67.80%	327,951	194,179	59.21%	(92,471)
	Information Systems	783,867	524,597	66.92%	796,894	548,862	68.88%	24,265
	Parks & Forest	700,324	488,077	69.69%	696,649	397,866	57.11%	(90,211)
	Planning & Development	1,137,861	795,132	69.88%	1,167,052	762,789	65.36%	(32,343)
	Purchasing	-	-	N/A	-	-	N/A	-
	Register of Deeds	192,388	117,718	61.19%	196,089	134,054	68.36%	16,336
	Register of Probate	200,709	140,948	70.23%	206,687	141,635	68.53%	686
	Sheriff	6,410,365	4,447,921	69.39%	6,967,155	4,720,026	67.75%	272,105
	Veterans Services	165,641	118,975	71.83%	176,703	123,286	69.77%	4,310
100 - GENERAL FUND Total		\$ 15,268,563	\$ 10,550,499	69.10%	\$ 15,950,568	\$ 10,557,560	66.19%	\$ 7,061
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A	-
205 - HUMAN SERVICES FUND		12,576,336	7,755,974	61.67%	12,687,927	7,988,279	62.96%	232,305
211 - RECYCLING PROGRAM FUND		75,920	51,165	67.39%	78,008	36,438	46.71%	(14,727)
215 - ADRC FUND		1,592,865	1,045,590	65.64%	1,639,512	1,012,130	61.73%	(33,461)
602 - AIRPORT FUND		353,486	252,048	71.30%	358,520	254,950	71.11%	2,901
701 - HIGHWAY		2,492,670	1,849,445	74.20%	2,718,550	1,882,511	69.25%	33,066
703 - SELF INSURANCE FUND		148,646	88,680	59.66%	149,825	74,362	49.63%	(14,318)
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A	-
Grand Total		\$ 32,508,486	\$ 21,593,402	66.42%	\$ 33,582,910	\$ 21,806,229	64.93%	\$ 212,827

CJCC historically was included with County Admin for years prior to 2019.
Clerk of Courts historically was included with Circuit Court for years prior to 2020.
Human Services Fund includes Fund 100, Department: Juvenile and Fund 209
Sheriff's Department includes Fund 212 for years prior to 2019.
Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County
Trended Personnel Costs
Overtime
September 30, 2020

Fund	DEPT Description	2019 Adjusted Budget	2019 YTD Q3 Actual	2019 % Actual to Budget	2020 Adjusted Budget	2020 YTD Q3	2020 % Actual to Budget	2020 Increase/ (Decrease) over 2019
100 - GENERAL FUND	Child Support	\$ -	\$ 229	N/A	\$ -	\$ 3	N/A	\$ (226)
	CJCC	-	3	N/A	-	-	N/A	(3)
	Corporation Counsel	-	2,544	N/A	-	178	N/A	(2,366)
	County Admin	-	76	N/A	-	-	N/A	(76)
	County Board	-	-	N/A	-	-	N/A	-
	County Clerk	-	2	N/A	-	-	N/A	(2)
	County Treasurer	1,000	1,332	133.24%	1,000	604	60.37%	(729)
	Circuit Court	100	543	543.39%	-	196	N/A	(347)
	Clerk of Court	-	-	N/A	100	352	352.37%	352
	District Attorney	-	116	N/A	-	3	N/A	(113)
	Extension	-	141	N/A	-	-	N/A	(141)
	Facilities	15,000	9,915	66.10%	17,000	5,539	32.58%	(4,376)
	Finance Department	3,000	1,931	64.38%	4,000	963	24.08%	(968)
	Human Resources	-	15	N/A	-	-	N/A	(15)
	Information Systems	-	172	N/A	-	247	N/A	75
	Parks & Forest	4,904	8,480	172.91%	5,719	3,650	63.82%	(4,830)
	Planning & Development	980	396	40.39%	4,050	229	5.65%	(167)
	Purchasing	-	-	N/A	-	-	N/A	-
	Register of Deeds	-	-	N/A	-	-	N/A	-
	Register of Probate	-	-	N/A	-	-	N/A	-
	Sheriff	693,147	521,350	75.21%	609,723	284,945	46.73%	(236,405)
	Veterans Services	200	133	66.61%	400	46	11.38%	(88)
100 - GENERAL FUND Total		\$ 718,331	\$ 547,379	76.20%	\$ 641,992	\$ 296,953	46.26%	\$ (250,425)
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A	-
205 - HUMAN SERVICES FUND		-	44,550	N/A	-	35,511	N/A	(9,039)
211 - RECYCLING PROGRAM FUND		-	-	N/A	-	150	N/A	150
215 - ADRC FUND		-	397	N/A	-	607	N/A	210
602 - AIRPORT FUND		9,000	16,695	185.50%	12,000	7,342	61.19%	(9,353)
701 - HIGHWAY		181,050	258,533	142.80%	197,000	115,100	58.43%	(143,432)
703 - SELF INSURANCE FUND		-	-	N/A	-	-	N/A	-
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A	-
Grand Total		\$ 908,381	\$ 867,554	95.51%	\$ 850,992	\$ 455,664	53.55%	\$ (411,889)

CJCC historically was included with County Admin for years prior to 2019.

Clerk of Courts historically was included with Circuit Court for years prior to 2020.

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

Sheriff's Department includes Fund 212 for years prior to 2019.

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

Eau Claire County
Trended Personnel Costs
Benefits/Other
September 30, 2020

Fund	DEPT Description	2019 Adjusted Budget	2019 YTD Q3 Actual	2019 % Actual to Budget	2020 Adjusted Budget	2020 YTD Q3	2020 % Actual to Budget	2020 Increase/ (Decrease) over 2019
100 - GENERAL FUND	Child Support	\$ 356,672	\$ 266,180	74.63%	\$ 399,385	\$ 291,738	73.05%	\$ 25,557
	CJCC	82,797	62,371	75.33%	121,307	61,685	50.85%	(686)
	Corporation Counsel	194,060	170,327	87.77%	185,280	104,597	56.45%	(65,731)
	County Admin	80,324	51,613	64.26%	49,772	62,235	125.04%	10,622
	County Board	58,436	27,333	46.77%	63,773	43,592	68.35%	16,259
	County Clerk	76,997	55,629	72.25%	82,273	56,656	68.86%	1,026
	County Treasurer	81,749	48,062	58.79%	73,228	52,013	71.03%	3,951
	Circuit Court	611,472	441,646	72.23%	130,140	79,604	61.17%	(362,041)
	Clerk of Court	-	-	N/A	489,160	318,629	65.14%	318,629
	District Attorney	297,879	188,500	63.28%	343,822	169,146	49.20%	(19,353)
	Extension	46,742	35,452	75.85%	48,256	31,191	64.64%	(4,261)
	Facilities	260,776	191,782	73.54%	263,124	182,698	69.43%	(9,084)
	Finance Department	186,564	128,448	68.85%	169,689	136,784	80.61%	8,336
	Human Resources	164,817	116,103	70.44%	150,356	72,068	47.93%	(44,035)
	Information Systems	293,632	201,724	68.70%	312,974	203,259	64.94%	1,535
	Parks & Forest	232,198	162,295	69.89%	243,969	146,364	59.99%	(15,931)
	Planning & Development	397,537	271,104	68.20%	319,571	291,034	91.07%	19,930
	Purchasing	-	-	N/A	-	-	N/A	-
	Register of Deeds	72,191	46,368	64.23%	105,080	56,703	53.96%	10,335
	Register of Probate	56,923	40,634	71.39%	59,485	46,236	77.73%	5,602
	Sheriff	3,283,875	2,249,148	68.49%	3,128,905	2,119,137	67.73%	(130,011)
	Veterans Services	49,486	31,154	62.95%	47,113	32,270	68.49%	1,116
100 - GENERAL FUND Total		\$ 6,885,127	\$ 4,785,872	69.51%	\$ 6,786,662	\$ 4,557,638	67.16%	\$ (228,234)
202 - COUNTY LAND RECORDS FUND		-	-	N/A	100,000	-	0.00%	-
205 - HUMAN SERVICES FUND		5,704,457	3,379,570	59.24%	5,743,781	3,552,239	61.84%	172,669
211 - RECYCLING PROGRAM FUND		19,009	13,465	70.83%	19,851	11,652	58.69%	(1,813)
215 - ADRC FUND		656,318	412,505	62.85%	671,949	407,559	60.65%	(4,946)
602 - AIRPORT FUND		125,413	92,990	74.15%	139,496	99,772	71.52%	6,782
701 - HIGHWAY		3,615,350	2,299,377	63.60%	4,317,437	2,670,633	61.86%	371,256
703 - SELF INSURANCE FUND		53,935	27,937	51.80%	52,617	57,231	108.77%	29,294
704 - HEALTH INSURANCE FUND		-	-	N/A	-	34	N/A	34
Grand Total		\$ 17,059,609	\$ 11,011,716	64.55%	\$ 17,831,794	\$ 11,356,724	63.69%	\$ 345,008

CJCC historically was included with County Admin for years prior to 2019.

Clerk of Courts historically was included with Circuit Court for years prior to 2020.

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

Sheriff's Department includes Fund 212 for years prior to 2019.

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

Eau Claire County Treasurer's Office Investment Analysis 2020 (Excluding CDBG and Clerk of Courts Accts)	2020 Budget benchmark 1.75% Interest on investments	\$275,000.00
	Net Gain (Loss)	\$149,211.51
	Interest Earned	\$149,235.17
	Fees	(\$23.66)

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 25,162,155.63	\$ (5.96)	\$ 29,928.32	\$ 79,541,735.08	\$ (70,953,516.21)	\$ 33,780,296.86	↑ \$ 29,922.36
February	\$ 33,780,293.13	\$ (5.93)	\$ 37,765.77	\$ 43,674,490.72	\$ (36,790,161.61)	\$ 40,702,382.08	↑ \$ 37,759.84
March	\$ 40,702,382.08	\$ (5.84)	\$ 34,859.89	\$ 15,225,960.78	\$ (15,462,733.95)	\$ 40,500,462.96	↑ \$ 34,854.05
April	\$ 40,500,462.96	\$ (5.93)	\$ 16,415.24	\$ 13,512,647.24	\$ (15,142,563.63)	\$ 38,886,955.88	↑ \$ 16,409.31
May	\$ 38,886,955.88	\$ -	\$ 6,383.20	\$ 14,709,253.38	\$ (17,104,206.74)	\$ 36,498,385.72	↑ \$ 6,383.20
June	\$ 36,498,385.72	\$ -	\$ 3,345.59	\$ 16,222,961.54	\$ (19,495,658.56)	\$ 33,229,034.29	↑ \$ 3,345.59
July	\$ 33,229,034.29	\$ -	\$ 5,655.97	\$ 107,634,913.98	\$ (54,404,428.08)	\$ 86,465,176.16	↑ \$ 5,655.97
August	\$ 86,465,176.16	\$ -	\$ 12,652.13	\$ 106,622,173.94	\$ (138,815,147.22)	\$ 54,284,855.01	↑ \$ 12,652.13
September	\$ 54,284,855.01	\$ -	\$ 2,229.06	\$ 28,673,440.66	\$ (50,480,788.30)	\$ 32,479,736.43	↑ \$ 2,229.06
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
Total		\$ (23.66)	\$ 149,235.17	\$ 425,817,577.32	\$ (418,649,204.30)		↑ \$ 149,211.51

Totals by Quarter:

1st Quarter	\$ (17.73)	\$ 102,553.98	\$ 102,536.25
2nd Quarter	\$ (5.93)	\$ 26,144.03	\$ 26,138.10
3rd Quarter	\$ -	\$ 20,537.16	\$ 20,537.16
4th Quarter	\$ -	\$ -	\$ -
	<u>\$ (23.66)</u>	<u>\$ 149,235.17</u>	<u>\$ 149,211.51</u>
	Srvc Fees	Interest Earned	Net Gain(Loss)

Eau Claire County
Annual Sales Tax Collections

Month	2018	2019	2020	Cumulative YTY Change
January	\$ 746,338	\$ 704,798	\$ 919,229	\$ 214,432
February	601,096	669,281	801,924	347,075
March	957,986	959,733	682,340	69,681
April	900,497	854,152	759,489	(24,982)
May	946,279	1,020,614	1,000,779	(44,816)
June	1,249,533	1,134,311	1,027,023	(152,105)
July	748,195	763,404	938,683	23,174
August	987,184	1,128,758	1,180,465	74,881
Total	\$ 7,137,108	\$ 7,235,052	\$ 7,309,933	

**Eau Claire County
Annual Sales Tax Collections**

Month	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229
February	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924
March	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340
April	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489
May	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779
June	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023
July	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683
August	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465
September	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	
October	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	
November	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	
December	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	
Total	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 7,309,933
Budgeted	\$ 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	\$ 10,850,960
Excess (Short)	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ (3,541,027)
	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,221,938,672	\$ 1,461,986,548
Yearly Average	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 913,742

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 764,597	\$ 746,338
February	\$ 716,588	\$ 669,281
March	\$ 834,851	\$ 914,348
April	\$ 866,164	\$ 883,529
May	\$ 930,227	\$ 946,279
June	\$ 1,024,652	\$ 1,027,023
July	\$ 901,125	\$ 938,683
August	\$ 988,633	\$ 987,184
September	\$ 1,009,222	\$ 1,021,984
October	\$ 849,938	\$ 845,302
November	\$ 834,362	\$ 806,681
December	\$ 1,043,006	\$ 1,033,017