

Agenda items are linked to supporting documentation.  
There are also bookmarks to navigate through the document.

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, June 21, 2021  
**4:30 p.m.**  
Webex Conference Call

**Public Access:**  
Dial in Number: 415.655.0001  
Access Code: 1456 42 0704

**Notice Regarding Public Comment:** Members of the public wishing to make comments must email Amy Weiss at [amy.weiss@co.eau-claire.wi.us](mailto: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. Quarter 1 Financial Results / Discussion
    - a. Treasurer
    - b. County Clerk
    - c. Finance
    - d. Director's Report
  5. Other Financial Reports / Discussion
    - a. April Investment Report
    - b. Sales Tax
    - c. Vehicle Registration Fee
  6. 2020 General Fund Estimate / Discussion
  7. Procurement Card Manual Update / Discussion
  8. American Rescue Plan Act Update / Discussion
- Link: <https://www.co.eau-claire.wi.us/our-government/about-the-county/american-rescue-plan>
9. Beaver Creek Reserve Insurance Deductible / Discussion
  10. Budget Process / Discussion
  11. Review of Meeting Minutes:
    - a. May 17, 2021
    - b. May 18, 2021
  12. Next Meeting and Future Agenda Items / Discussion
  13. 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.*

# Eau Claire County - County Treasurer

## Quarterly Department Report - Summary

For Period Ending: Q1, 2021

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### 11 - County Treasurer

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	-297,152	-297,152	-74,288	0	0	0	-74,288	25.00%
	03-Other Taxes	457,500	457,500	100,663	0	0	0	100,663	22.00%
	06-Public Charges for Services	76,500	76,500	74,408	0	0	0	74,408	97.27%
	09-Other Revenue	100,000	100,000	7,392	0	0	0	7,392	7.39%
<b>Total Revenue - County Treasurer</b>		<b>\$336,848</b>	<b>\$336,848</b>	<b>\$108,175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,175</b>	<b>32.11%</b>

Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-214,069	-214,069	-44,628	0	0	0	-44,628	20.85%
	02-OT Wages	-1,000	-1,000	-280	0	0	0	-280	28.01%
	03-Payroll Benefits	-76,579	-76,579	-16,773	0	0	0	-16,773	21.90%
	04-Contracted Services	-2,700	-2,700	-610	0	0	0	-610	22.61%
	05-Supplies & Expenses	-25,500	-25,500	-2,330	0	0	0	-2,330	9.14%
	07-Fixed Charges	-300	-300	-70	0	0	0	-70	23.23%
	09-Equipment	-3,100	-3,100	-536	0	0	0	-536	17.27%
	09-Grants, Contributions, Other	-1,500	-1,500	8	0	0	0	8	-0.56%
	10-Other	-12,100	-12,100	-56	0	0	0	-56	0.47%
<b>Total Expense - County Treasurer</b>		<b>-\$336,848</b>	<b>-\$336,848</b>	<b>-\$65,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$65,274</b>	<b>19.38%</b>

<b>Net Surplus/(-Deficit) - County Treasurer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,901</b>
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# Eau Claire County - County Clerk

## Quarterly Department Report - Summary

For Period Ending: Q1, 2021

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### 06 - County Clerk

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	239,095	239,095	59,774	0	0	0	59,774	25.00%
	06-Public Charges for Services	7,050	7,050	22	0	0	0	22	0.31%
	07-Licenses & Permits	42,000	42,000	3,290	0	0	0	3,290	7.83%
	09-Other Revenue	10,000	10,000	2,125	0	0	0	2,125	21.25%
<b>Total Revenue - County Clerk</b>		<b>\$298,145</b>	<b>\$298,145</b>	<b>\$65,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,211</b>	<b>21.87%</b>

Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-178,807	-178,807	-34,016	0	0	0	-34,016	19.02%
	03-Payroll Benefits	-83,488	-83,488	-17,985	0	0	0	-17,985	21.54%
	04-Contracted Services	-7,100	-7,100	-354	0	0	0	-354	4.99%
	05-Supplies & Expenses	-26,550	-26,550	-12,920	0	0	0	-12,920	48.66%
	09-Equipment	-2,200	-2,200	-508	0	0	0	-508	23.11%
<b>Total Expense - County Clerk</b>		<b>-\$298,145</b>	<b>-\$298,145</b>	<b>-\$65,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$65,784</b>	<b>22.06%</b>

<b>Net Surplus/(-Deficit) - County Clerk</b>		<b>\$0</b>	<b>\$0</b>	<b>-\$573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$573</b>	
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# Eau Claire County - Finance Department

## Quarterly Department Report - Summary

For Period Ending: Q1, 2021

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### 10 - Finance Department

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	840,605	840,605	210,151	0	0	0	210,151	25.00%
	02-Sales Tax	0	0	49	0	0	0	49	0.00%
	09-Other Revenue	17,500	17,500	8,420	0	0	0	8,420	48.11%

<b>Total Revenue - Finance Department</b>		<b>\$858,105</b>	<b>\$858,105</b>	<b>\$218,620</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,620</b>	<b>25.48%</b>
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Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-500,379	-500,379	-86,607	0	0	0	-86,607	17.31%
	02-OT Wages	-4,000	-4,000	-545	0	0	0	-545	13.62%
	03-Payroll Benefits	-188,701	-188,701	-34,899	0	0	0	-34,899	18.49%
	04-Contracted Services	-138,198	-138,198	-6,005	0	0	0	-6,005	4.35%
	05-Supplies & Expenses	-20,250	-20,250	-4,119	0	0	0	-4,119	20.34%
	09-Equipment	-6,577	-6,577	-1,394	0	0	0	-1,394	21.20%

<b>Total Expense - Finance Department</b>		<b>-\$858,105</b>	<b>-\$858,105</b>	<b>-\$133,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$133,568</b>	<b>15.57%</b>
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<b>Net Surplus/(-Deficit) - Finance Department</b>		<b>\$0</b>	<b>\$0</b>	<b>\$103,602</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,602</b>
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# 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](mailto:norb.kirk@co.eau-claire.wi.us)

**To: Eau Claire County Board of Supervisors**  
**Date: June 21, 2021**  
**Re: March 2021 – 1st Quarter 2021 Financial Report**

Overall, the fiscal performance for the first quarter of 2021 is relatively consistent with expectations and historical averages, although the impact of the pandemic during 2020 will undoubtedly make year to year (YTY) comparisons more difficult. While reviewing the financial results, please remember that it is not unusual for expenditures to exceed revenue throughout the fiscal year, particularly in the first quarter. This is attributed to the fact that some annual expenditures are recognized fully in the first quarter (such as community agency payments), and because most grants are reimbursement type grants, where the revenue is received after the expense is incurred.

There are a variety of ways to review and analyze the financial results for the first quarter. Presented below is additional information on components of both revenue and expenditure results from the first quarter with some context in which to review.

## Revenues

For the County, revenues tend to be more cyclical in nature than expenses, and results for the first quarter are typically not a good predictor for the fiscal year. Intergovernmental grants and aids are likely to catch up at the end of the year when all reimbursements have been received. In addition, payments received from sales tax collections, given current month receipts lag the month of collection by two months, can skew the revenue results when reviewing any particular quarter, particularly the first quarter.

From a county-wide overall perspective, 12.0% of the 2021 annual revenue budget has been recognized through March 31, 2021, as shown in the attached Q1 Department Budget to Actual report. Excluding bond proceeds, this ratio increases to 16.1%, as outlined in the Q1'21 Revenue by Source table below. This is comparable to the 16.8% recognized through March 2020. Most notable variances in percentage of budget by source YTY is noted in the areas of Licenses & Permits, Fines & Forfeitures, and Other. The increase YTY in the License & Permits is due to an increase in zoning and permit fees. The reductions in the first quarter YTY in Fines & Forfeitures is a result of the Q1'20 amount not as impacted by the timing of the pandemic as opposed to the first quarter in 2021. The reduction in the Other category is a result of lower interest income due to the suppressed investment market.

### Q1'2021 Revenue by Source

	2021 Budget	2021 Q1	Percent of Budget	2020 YTD	2020 % of Budget
Tax Levy	\$ 37,470,096	\$ 9,367,524	25.00%	\$ 9,003,888	25.00%
Sales Tax	10,500,960	838,139	7.98%	919,229	8.47%
Other Taxes	6,123,168	610,708	9.97%	622,025	10.36%
Intergovernmental Grants & Aids	37,241,336	4,167,482	11.19%	2,801,538	9.80%
Intergovernmental Charges for Services	25,917,580	3,705,150	14.30%	4,999,083	16.75%
Public Charges for Services	6,931,822	1,259,550	18.17%	1,451,183	18.38%
Licenses & Permits	424,138	149,156	35.17%	115,400	27.39%
Fines & Forfeitures	502,970	39,225	7.80%	92,671	18.53%
Other Revenue	1,861,814	289,789	15.56%	419,340	24.23%
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<b>Total Revenues</b>	<b>\$126,973,884</b>	<b>\$20,426,724</b>	<b>16.09%</b>	<b>\$20,424,357</b>	<b>16.76%</b>

**Property Taxes**

Property taxes are due on January 31 and are collected 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 March 31, 2021 are presented below. As noted in the table, the absolute amount of uncollected taxes as of March 30, 2021 is approximately 9% higher than that from one year ago, although the relative percentage of uncollected taxes relative to the total YTY is essentially flat.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of	Percent of County-Wide Levy Collected
					31-Mar-20	
2019	2020	\$ 4.07	\$ 36,245,245	179,058,769	565,546	99.68%
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	317,563	99.82%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	124,893	99.93%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	26,860	99.98%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	4,680	100.00%
2014	2015	\$ 3.92	\$ 27,690,123	155,168,476	726	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	257	100.00%
2009	2010	\$ 3.63	\$ 23,500,160	140,446,458	404	100.00%
2008	2009	\$ 3.55	\$ 23,102,839	133,600,584	402	100.00%
<i>Uncollected Taxes as of March 31, 2021</i>					1,042,309	
<i>Uncollected Taxes as of March 31, 2020</i>					952,004	

**Sales Tax**

Sales tax collections for January 2021, as presented below, is slightly behind the collections for January 2020, but is above the five-year monthly average for January. January 2021 is the second highest collections on record for January, second only to January 2020. Given the unknown lingering effects from the Covid-19 pandemic, the county did budget conservatively for 2021. Indications are that on-line sales tax collections continue to remain strong in the first quarter of 2021 and are projected to remain strong through the first half of 2021. For more information on sales tax collections through May 2021, please review the monthly sales tax report found under Report Central – Countywide reports.

Month	2019	2020	2021	Cumulative YTY Change
January	\$ 704,798	\$ 919,229	\$ 838,139	\$ (81,090)
<b>Budget</b>	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
<b>Actual Collections</b>	\$ 11,109,693	\$ 10,982,263		
Excess (Short)	\$ 260,477	\$ 131,303		
	2019 Surplus	2020 Surplus		

**Vehicle Registration Fee (VRF)**

The chart below outlines the VRF activity for the first quarter of 2021. Similar to sales tax, receipt of the VRF lags the month of collection, although only by one month. Eau Claire County is slightly ahead of collections from a year ago. At this point the county would not anticipate any shortfall in collections for 2021. For more information on the vehicle registration fee, please review the monthly VRF report found under Report Central – Countywide reports.

<b>Month</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Cumulative YTY Change</b>
January	\$ 217,841	\$ 179,440	\$ 183,874	\$ 4,434
February	170,323	187,426	185,387	2,394
<b>Total</b>	<b>\$ 388,164</b>	<b>\$ 366,866</b>	<b>\$ 369,260</b>	
<b>Budget</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,400,000</b>	
<b>Actual Collections</b>	<b>\$ 2,452,040</b>	<b>\$ 2,424,099</b>		
<b>YTD Excess (Short)</b>	<b>\$ 152,040</b>	<b>\$ 124,099</b>		
	2019 Surplus	2020 Surplus		

**Economic Indicators**

The state of the economy is an important leading indicator of potential impact to Eau Claire County, which is monitored through key metrics including property tax collections, planning and zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized in the table below. During the first quarter of 2021, the county has seen an increase over Q1 2020 in permit activity and deed filing fees resulting from the very active housing market. Indications are that this trend will continue into the second quarter. Conversely, interest earned on investments is much lower than at this same time last year and it is likely we will continue to see that trend continue as the investment market continues to provide very low yields.

<b>Economic Indicator Line Items</b>	<b>2021 Annual Budget</b>	<b>Actual through 03/31/21</b>	<b>2021 % of Budget</b>	<b>2020 Annual Budget</b>	<b>Actual through 03/31/20</b>	<b>2020 % of Budget</b>
Interest Collected on Delinquent Taxes	300,000	67,109	22.37%	300,000	74,433	24.81%
Penalties Collected on Delinquent Taxes	150,000	33,554	22.37%	150,000	37,750	25.17%
Zoning and Permits	322,858	97,814	30.30%	320,000	81,135	25.35%
Real Estate Transfer Tax	310,000	67,464	21.76%	300,000	81,859	27.29%
Register of Deeds Filing Fees	320,000	93,167	29.11%	320,000	76,603	23.94%
Interest Earned on Investments	100,000	7,392	7.39%	275,000	101,828	37.03%

**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 can provide some insight into the demands of the community and the resulting expenditures incurred.

Program expenditures through the first quarter of 2021 amounted to \$17.2 million (15.0%) of the budget which is approximately 2.3% lower than the relative percentage through the first quarter of 2020. Most categories of expenditures through the first quarter are at a lower percent of budget than one year ago. The overall variance is largely due to decreased costs in the transportation program area resulting from reduced winter maintenance needs. Conservation & Economic Development also saw a reduction in Q1 2021 over Q1 2020. This is related to one time grant expenditures in 2020 that are not expected to be reoccurring in 2021.

	<b>2021 Budget</b>	<b>2021 Q1</b>	<b>Percent of Budget</b>	<b>2020 YTD</b>	<b>2020 % of Budget</b>
General Government	\$ 13,543,172	\$ 2,249,166	16.61%	\$ 2,314,091	17.37%
Public Safety	17,868,207	3,697,654	20.69%	3,839,021	21.37%
Health & Social Services	48,471,852	7,964,813	16.43%	8,223,794	17.66%
Transportation & Public Works	30,042,447	2,141,193	7.13%	3,319,569	12.73%
Culture & Education	2,452,583	755,163	30.79%	646,614	26.26%
Conservation & Economic Development	2,308,649	427,505	18.52%	521,442	22.55%
<b>Total Expenditures</b>	<b>\$ 114,686,910</b>	<b>\$ 17,235,493</b>	<b>15.03%</b>	<b>\$18,864,531</b>	<b>17.36%</b>

**Expenditures by Category**

Expenditures by category are represented below and provide a greater understanding of the source of the expenditure.

<b>Expenditures</b>	<b>2021 Budget</b>	<b>2021 YTD</b>	<b>2021 % of Budget</b>	<b>2020 YTD</b>	<b>2020 % of Budget</b>
Personnel	\$ 49,634,689	\$ 9,389,929	18.92%	\$ 10,170,128	19.46%
Contracted Services	28,755,505	5,703,570	19.83%	5,848,327	23.04%
Supplies & Services	16,375,037	1,000,618	6.11%	1,276,752	9.28%
Fixed Charges	1,831,743	303,303	16.56%	1,577,050	28.33%
Debt Service	12,660,756	1,238,993	9.79%	1,013,663	8.55%
Capital Outlay & Equipment	42,259,000	620,557	1.47%	134,674	1.94%
Internal Service Funds, Other	11,211,309	3,152,716	28.12%	3,023,716	24.91%
Other (Contingency and IM Consortia)	7,930,666	0	0.00%	-	0.00%
<b>Total</b>	<b>\$ 170,658,705</b>	<b>\$ 21,409,685</b>	<b>12.55%</b>	<b>\$ 23,044,310</b>	<b>16.28%</b>

The largest expenditure category for the county is and will continue to be personnel costs. For the first quarter, personnel expenditures are expected to be lower than 25% of the budget based on the lag that occurs in processing payroll and the impacts of the year-end payroll accrual. Taking these items in to consideration, the county would expect total payroll expenditures to be approximately 19% of the total annual budget at the end of the first quarter. Personnel costs at the end of Q1 2021 are slightly below this target percentage primarily due to vacant FTE positions. At the end of March 2021, the county had vacant positions amounting to 24 FTE. 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 attached Trended Personnel Report.



Supplies & Services expenditures are typically more linear and through March 31, 2021 are running slightly lower than expected, primarily as a result of the mild winter and reduced material needs for winter maintenance requirements. Travel and 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. Starting in 2021, the Highway fund will be recording their equipment rental charges as a reduction in fixed charges instead of revenue as in the past. This explains the majority of why the first quarter 2021 fixed charges are significantly lower than one year ago. After adjusting for this change in the Highway fund, this category is running as expected for the first 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 will report either a deficit or a surplus, depending on the actual charges incurred versus the quarterly allocations to the departments, which are based on budget.

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.

Capital outlay does not follow a linear pattern and there can have significant variability by quarter and from year to year. The first quarter of 2021 is off to a slow start for capital projects, although faster than one year ago. At this point in the year, the county has no reason not to expect the full budgeted capital outlay to occur.

### **In Conclusion**

Overall, at the end of the first quarter of 2021, the county is in a slightly better financial position than one year ago. Relative to the percentage of the budget YTY, revenues are in-line with historical expectations and expenditures are down over 3%. In addition, most of the economic indicators for the first quarter are relatively flat to one-year ago, except for interest earned which continues to be due to the market conditions. Despite this, it is impossible to draw any meaningful conclusions based on only the first quarter of data other than the county is trending favorably at this point. For additional information, department financial reports for the quarter ended March 31, 2021 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.

Norbert Kirk, CPA, CMA  
Finance Director

**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**  
**March 31, 2020 - at 05.11.21**  
**Percent of Year Complete: 25%**

<u>Department</u>	<u>2021 YTD Actual Surplus/(Deficit)</u>	<u>2020 YTD Actual Surplus/(Deficit)</u>	<u>2021 Budget Expenses</u>	<u>2021 Actual Expenses</u>	<u>% of Budget</u>	<u>2020 % of Budget</u>	<u>2021 Budget Revenues</u>	<u>2021 Actual Revenues</u>	<u>% of Budget</u>	<u>2020 % of Budget</u>
<b>GENERAL FUND</b>										
Administration	19,713	9,217	242,110	40,815	16.86%	21.65%	242,110	60,528	25.00%	25.02%
Child Support	(234,848)	(250,361)	1,337,209	252,804	18.91%	19.39%	1,337,209	17,956	1.34%	0.12%
CJCC	81,224	55,053	1,069,021	181,342	16.96%	16.95%	1,069,021	262,565	24.56%	22.01%
Corporation Counsel	37,905	43,646	644,043	122,309	18.99%	18.24%	644,043	160,214	24.88%	24.56%
County Board	3,055	13,152	233,932	55,425	23.69%	18.97%	233,932	58,480	25.00%	25.00%
County Clerk	(573)	13,162	298,145	65,784	22.06%	18.35%	298,145	65,211	21.87%	22.28%
Circuit Court	150,352	89,494	1,008,824	119,117	11.81%	17.60%	1,008,824	269,469	26.71%	25.81%
Clerk of Courts	(66,203)	28,881	1,481,184	284,637	19.22%	18.76%	1,481,184	218,435	14.75%	20.69%
District Attorney	(18,554)	(7,771)	1,187,186	203,167	17.11%	16.60%	1,187,186	184,613	15.55%	15.98%
Extension	44,666	41,175	296,888	28,523	9.61%	9.94%	296,888	73,189	24.65%	23.24%
Facilities	171,302	174,863	2,296,597	401,957	17.50%	17.52%	2,296,597	573,259	24.96%	25.07%
Finance	103,602	22,513	858,105	115,018	13.40%	21.63%	858,105	218,620	25.48%	24.33%
Human Resources	8,929	54,466	533,902	124,547	23.33%	15.93%	533,902	133,476	25.00%	25.00%
Information Services	134,293	182,497	2,065,494	381,619	18.48%	15.73%	2,065,494	515,912	24.98%	24.54%
Nondepartmental*	(2,835,420)	(2,991,819)	6,374,221	1,846,150	28.96%	32.75%	6,374,221	(989,271)	-15.52%	-22.59%
Parks and Forest	(22,805)	50,127	1,293,533	194,048	15.00%	12.55%	1,293,533	171,243	13.24%	15.77%
Planning and Development	59,281	(26,782)	1,571,890	307,669	19.57%	21.30%	1,571,890	366,950	23.34%	19.75%
Register in Probate	(13,630)	10,547	296,527	83,649	28.21%	19.83%	296,527	70,019	23.61%	23.63%
Register of Deeds	25,934	30,107	343,702	63,432	18.46%	18.22%	343,702	89,365	26.00%	26.76%
Sheriff (includes Fund 212 for 2018)	523,568	394,329	13,249,844	2,695,287	20.34%	20.93%	13,249,844	3,218,854	24.29%	23.86%
Treasurer	42,901	30,229	336,848	65,274	19.38%	19.92%	336,848	108,175	32.11%	29.33%
Veterans Office	14,967	28,836	254,799	45,483	17.85%	19.74%	254,799	60,450	23.72%	30.57%
<b>TOTAL GENERAL FUND</b>	<b>(1,770,341)</b>	<b>(2,004,440)</b>	<b>37,274,004</b>	<b>7,678,054</b>	<b>20.60%</b>	<b>21.03%</b>	<b>37,274,004</b>	<b>5,907,713</b>	<b>15.85%</b>	<b>15.64%</b>

\*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation 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)  
 March 31, 2020 - at 05.11.21  
 Percent of Year Complete: 25%

Department	2021 YTD Actual Surplus/(Deficit)	2020 YTD Actual Surplus/(Deficit)	2021 Budget Expenses	2021 Actual Expenses	% of Budget	2020 % of Budget	2021 Budget Revenues	2021 Actual Revenues	% of Budget	2020 % of Budget
<b>HEALTH AND HUMAN SERVICES FUNDS</b>										
Human Services Fund	(1,709,860)	(3,293,236)	34,919,670	6,793,670	19.46%	21.64%	34,919,670	5,083,810	14.56%	11.62%
DHS Pass Thru Grant Fund^	-	-	8,770,520	-	0.00%	0.00%	8,770,520	-	0.00%	0.00%
<b>TOTAL HEALTH AND HUMAN SERVICES FUNDS</b>	<b>(1,709,860)</b>	<b>(3,293,236)</b>	<b>43,690,190</b>	<b>6,793,670</b>	<b>15.55%</b>	<b>17.08%</b>	<b>43,690,190</b>	<b>5,083,810</b>	<b>11.64%</b>	<b>9.18%</b>
<b>DEBT SERVICE FUND</b>	<b>1,872,721</b>	<b>1,195,419</b>	<b>12,646,856</b>	<b>1,238,993</b>	<b>9.80%</b>	<b>8.53%</b>	<b>12,646,856</b>	<b>3,111,714</b>	<b>24.60%</b>	<b>18.74%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>(303,555)</b>	<b>413,270</b>	<b>32,436,462</b>	<b>303,555</b>	<b>0.94%</b>	<b>3.15%</b>	<b>32,436,462</b>	<b>-</b>	<b>0.00%</b>	<b>7.51%</b>
<b>ENTERPRISE FUNDS</b>										
Airport	5,750	469,139	4,713,534	389,249	8.26%	-0.60%	4,713,534	394,999	8.38%	22.76%
Highway	998,029	1,192,592	23,886,838	1,541,108	6.45%	13.70%	23,886,838	2,539,138	10.63%	18.92%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>1,003,780</b>	<b>1,661,732</b>	<b>28,600,372</b>	<b>1,930,357</b>	<b>6.75%</b>	<b>12.54%</b>	<b>28,600,372</b>	<b>2,934,137</b>	<b>10.26%</b>	<b>19.23%</b>
<b>SPECIAL REVENUE FUNDS</b>										
Land Records Retained Fees	38,415	28,120	100,000	1,514	1.51%	0.00%	100,000	39,929	39.93%	28.12%
Watershed	7,561	14,327	398,045	3,436	0.86%	1.30%	398,045	10,997	2.76%	5.64%
Recycling	59,548	62,605	1,442,075	218,242	15.13%	15.76%	1,442,075	277,790	19.26%	20.23%
West Central Drug Task Force (Forfeiture Funds)	(23,881)	(35,320)	106,924	23,881	22.33%	37.93%	106,924	-	0.00%	0.00%
Aging and Disability Resource Center	(160,038)	(162,339)	3,075,300	593,747	19.31%	17.61%	3,075,300	433,708	14.10%	12.58%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>(78,395)</b>	<b>(92,608)</b>	<b>5,122,344</b>	<b>840,819</b>	<b>16.41%</b>	<b>16.09%</b>	<b>5,122,344</b>	<b>762,423</b>	<b>14.88%</b>	<b>14.29%</b>
<b>SUBTOTAL BEFORE INTERNAL SERVICE FUNDS</b>	<b>(985,650)</b>	<b>(2,119,863)</b>	<b>159,770,228</b>	<b>18,785,447</b>	<b>11.76%</b>	<b>15.52%</b>	<b>159,770,228</b>	<b>17,799,797</b>	<b>11.14%</b>	<b>13.89%</b>
<b>INTERNAL SERVICE FUNDS</b>										
Risk Management	226,841	(123,227)	1,696,694	79,716	4.70%	25.31%	1,696,694	306,557	18.07%	18.01%
Health Insurance	(333,196)	(325,165)	8,407,187	2,530,480	30.10%	24.88%	8,407,187	2,197,285	26.14%	21.42%
Shared Services	109,043	(51,697)	784,596	14,042	1.79%	24.31%	784,596	123,085	15.69%	12.34%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>2,689</b>	<b>(500,089)</b>	<b>10,888,477</b>	<b>2,624,238</b>	<b>24.10%</b>	<b>24.92%</b>	<b>10,888,477</b>	<b>2,626,927</b>	<b>24.13%</b>	<b>20.58%</b>
<b>TOTAL COUNTY</b>	<b>(982,961)</b>	<b>(2,619,953)</b>	<b>170,658,705</b>	<b>21,409,685</b>	<b>12.55%</b>	<b>16.28%</b>	<b>170,658,705</b>	<b>20,426,724</b>	<b>11.97%</b>	<b>14.43%</b>
<b>Original Adopted Budget</b>			<b>169,616,493</b>							
Resolution 20-21/114			450,000							
Resolution 20-21/111			592,212							
<b>Adjusted Budget</b>			<b>170,658,705</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  
Trended Personnel Costs  
Total Personnel  
March 31, 2021**

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q1	
100 - GENERAL FUND	Child Support	1,133,360	1,154,021	1,175,764	1,254,921	237,540	18.93%
	CJCC	-	297,977	344,347	378,380	74,010	19.56%
	Corporation Counsel	675,712	716,460	585,540	626,878	118,976	18.98%
	County Admin	534,950	321,436	229,596	161,665	37,241	23.04%
	County Board	96,725	85,883	177,106	192,112	36,343	18.92%
	County Clerk	237,797	245,269	235,971	262,295	52,001	19.83%
	County Treasurer	268,651	264,350	278,434	291,648	61,681	21.15%
	Circuit Court	1,736,089	1,811,755	389,891	406,464	86,143	21.19%
	Clerk of Court	-	-	1,268,992	1,392,874	278,494	19.99%
	District Attorney	882,988	912,539	925,282	996,690	192,909	19.36%
	Extension	112,238	120,699	110,545	118,431	24,674	20.83%
	Facilities	938,033	826,063	788,749	862,794	170,938	19.81%
	Finance Department	504,974	663,778	622,197	693,080	104,588	15.09%
	Human Resources	565,048	540,887	374,535	400,105	84,993	21.24%
	Information Systems	1,016,975	1,030,448	1,052,282	1,105,833	225,581	20.40%
	Parks & Forest	921,035	894,370	746,490	831,553	136,802	16.45%
	Planning & Development	1,386,476	1,409,913	1,325,308	1,388,403	277,634	20.00%
	Purchasing	314,770	-	-	-	-	N/A
	Register of Deeds	243,668	238,169	275,409	290,356	54,073	18.62%
	Register of Probate	256,872	256,677	267,334	285,422	82,088	28.76%
	Sheriff	10,210,791	10,208,624	10,132,821	10,514,198	2,053,939	19.53%
	Veterans Office	173,132	216,534	219,747	223,299	44,113	19.75%
	Nondepartmental	126,315	-	-	450,000	-	0.00%
<b>100 - GENERAL FUND Total</b>		<b>22,336,599</b>	<b>22,215,849</b>	<b>21,526,339</b>	<b>23,127,401</b>	<b>4,434,760</b>	<b>19.18%</b>
202 - COUNTY LAND RECORDS		115,000	100,000	100,000	100,000	-	0.00%
205 - HUMAN SERVICES FUND		14,108,901	15,851,378	16,239,621	18,482,342	3,437,711	18.60%
211 - RECYCLING PROGRAM FUND		87,920	91,286	85,777	93,860	12,350	13.16%
215 - ADRC FUND		2,013,505	2,046,102	1,994,376	2,136,856	409,911	19.18%
602 - AIRPORT FUND		485,403	520,960	524,639	550,760	109,132	19.81%
701 - HIGHWAY		6,380,617	6,383,763	6,424,563	4,985,211	962,520	19.31%
703 - SELF INSURANCE FUND		120,525	207,441	141,597	158,259	23,545	14.88%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
<b>Grand Total</b>		<b>45,648,470</b>	<b>47,416,779</b>	<b>47,036,947</b>	<b>49,634,689</b>	<b>9,389,929</b>	<b>18.92%</b>

*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.*

*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  
March 31, 2021

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q1	
100 - GENERAL FUND	Child Support	788,492	789,363	784,846	838,308	161,970	19.32%
	CJCC	-	210,641	258,729	286,590	53,937	18.82%
	Corporation Counsel	492,468	501,664	442,645	465,801	90,622	19.46%
	County Admin	407,401	252,466	159,190	131,216	30,405	23.17%
	County Board	49,032	42,700	111,964	121,342	21,779	17.95%
	County Clerk	164,891	169,575	156,355	178,807	34,016	19.02%
	County Treasurer	192,254	196,179	205,022	214,069	44,628	20.85%
	Circuit Court	1,171,442	1,216,360	277,847	286,957	55,874	19.47%
	Clerk of Court	-	-	858,782	952,021	184,358	19.36%
	District Attorney	640,386	662,329	692,426	721,330	134,717	18.68%
	Extension	68,541	74,402	68,185	71,818	14,063	19.58%
	Facilities	626,864	555,285	535,168	582,427	113,946	19.56%
	Finance Department	368,238	498,775	440,742	500,379	86,607	17.31%
	Human Resources	410,518	371,385	274,552	284,606	58,966	20.72%
	Information Systems	753,830	753,674	768,765	797,759	153,007	19.18%
	Parks & Forest	684,407	650,455	545,984	618,769	98,691	15.95%
	Planning & Development	1,013,099	1,134,424	1,035,662	1,082,354	200,096	18.49%
	Purchasing	237,160	-	-	-	-	N/A
	Register of Deeds	178,630	174,076	192,846	200,627	36,271	18.08%
	Register of Probate	192,275	200,614	199,942	208,187	34,632	16.64%
	Sheriff	6,036,997	6,419,150	6,688,727	6,967,421	1,293,942	18.57%
	Veterans Services	145,630	172,861	173,554	177,986	34,674	19.48%
	Non-Departmental	-	-	-	450,000	-	0.00%
<b>100 - GENERAL FUND Total</b>		<b>14,622,554</b>	<b>15,046,378</b>	<b>14,871,936</b>	<b>16,138,774</b>	<b>2,937,202</b>	<b>18.20%</b>
202 - COUNTY LAND RECORDS		115,000	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		9,753,998	11,138,116	11,208,319	12,697,729	2,272,476	17.90%
211 - RECYCLING PROGRAM FUND		70,517	72,576	67,206	75,460	8,738	11.58%
215 - ADRC FUND		1,463,955	1,477,798	1,431,449	1,521,269	286,465	18.83%
602 - AIRPORT FUND		342,966	360,870	363,148	385,946	72,412	18.76%
701 - HIGHWAY		3,848,719	2,322,689	2,565,705	2,755,393	522,227	18.95%
703 - SELF INSURANCE FUND		95,697	122,927	95,032	108,512	15,108	13.92%
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
<b>Grand Total</b>		<b>30,313,407</b>	<b>30,541,354</b>	<b>30,602,795</b>	<b>33,683,083</b>	<b>6,114,627</b>	<b>18.15%</b>

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.

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 Wages  
 March 31, 2021

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q1	
100 - GENERAL FUND	Child Support	191	229	274	-	-	N/A
	CJCC	-	3	-	-	-	N/A
	Corporation Counsel	828	2,544	178	-	-	N/A
	County Admin	586	91	18	-	2	N/A
	County Board	-	-	-	-	-	N/A
	County Clerk	18	2	-	-	-	N/A
	County Treasurer	911	1,561	926	1,000	280	28.01%
	Circuit Court	394	880	273	-	120	N/A
	Clerk of Court	-	-	381	300	-	0.00%
	District Attorney	573	137	3	-	-	N/A
	Extension	625	141	-	-	-	N/A
	Facilities	11,098	13,245	6,462	15,000	2,713	18.09%
	Finance Department	1,839	2,022	998	4,000	545	13.62%
	Human Resources	107	15	-	-	-	N/A
	Information Systems	856	176	247	-	-	N/A
	Parks & Forest	5,944	10,430	3,822	2,470	260	10.55%
	Planning & Development	322	727	229	1,750	39	2.23%
	Purchasing	7	-	-	-	-	N/A
	Register of Deeds	-	-	-	-	-	N/A
	Register of Probate	-	-	-	-	-	N/A
	Sheriff	928,509	750,607	396,879	445,630	84,905	19.05%
	Veterans Services	70	202	73	200	-	0.00%
	Non-Departmental	-	-	-	-	-	N/A
<b>100 - GENERAL FUND Total</b>		<b>952,879</b>	<b>783,013</b>	<b>410,761</b>	<b>470,350</b>	<b>88,864</b>	<b>18.89%</b>
202 - COUNTY LAND RECORDS		-	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		98,016	68,154	56,830	-	18,869	N/A
211 - RECYCLING PROGRAM FUND		-	149	150	-	-	N/A
215 - ADRC FUND		5,088	557	1,002	-	136	N/A
602 - AIRPORT FUND		9,507	20,889	9,375	12,000	3,664	30.54%
701 - HIGHWAY		216,444	347,803	146,630	259,181	75,119	28.98%
703 - SELF INSURANCE FUND		-	-	-	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
<b>Grand Total</b>		<b>1,281,933</b>	<b>1,220,564</b>	<b>624,748</b>	<b>741,531</b>	<b>186,653</b>	<b>25.17%</b>

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.

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  
Payroll Benefits  
March 31, 2021**

<b>Fund</b>	<b>DEPT Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adjusted Budget</b>	<b>2021 YTD Q1</b>	<b>% Actual to Budget</b>
100 - GENERAL FUND	Child Support	344,678	364,429	390,643	416,613	75,570	18.14%
	CJCC	-	87,333	85,618	91,790	20,074	21.87%
	Corporation Counsel	182,416	212,252	142,718	161,077	28,354	17.60%
	County Admin	126,962	68,878	70,388	30,449	6,833	22.44%
	County Board	47,693	43,182	65,142	70,770	14,564	20.58%
	County Clerk	72,888	75,691	79,615	83,488	17,985	21.54%
	County Treasurer	75,486	66,610	72,486	76,579	16,773	21.90%
	Circuit Court	564,253	594,515	111,771	119,507	30,149	25.23%
	Clerk of Court	-	-	409,829	440,553	94,136	21.37%
	District Attorney	242,030	250,072	232,853	275,360	58,192	21.13%
	Extension	43,072	46,156	42,360	46,613	10,610	22.76%
	Facilities	300,070	257,534	247,119	265,367	54,279	20.45%
	Finance Department	134,897	162,981	180,457	188,701	17,437	9.24%
	Human Resources	154,423	169,487	99,983	115,499	26,026	22.53%
	Information Systems	262,288	276,599	283,270	308,074	72,574	23.56%
	Parks & Forest	230,684	233,484	196,684	210,314	37,851	18.00%
	Planning & Development	373,055	274,762	289,418	304,299	77,499	25.47%
	Purchasing	77,603	-	-	-	-	N/A
	Register of Deeds	65,039	64,093	82,563	89,729	17,802	19.84%
	Register of Probate	64,597	56,063	67,391	77,235	47,455	61.44%
	Sheriff	3,245,285	3,038,867	3,047,215	3,101,147	675,092	21.77%
	Veterans Services	27,431	43,471	46,121	45,113	9,439	20.92%
	Nondepartmental	126,315	-	-	-	-	N/A
<b>100 - GENERAL FUND Total</b>		<b>6,761,165</b>	<b>6,386,458</b>	<b>6,243,643</b>	<b>6,518,277</b>	<b>1,408,694</b>	<b>21.61%</b>
202 - COUNTY LAND RECORDS FUND		-	100,000	100,000	100,000	-	0.00%
205 - HUMAN SERVICES FUND		4,256,886	4,645,108	4,974,472	5,784,613	1,146,365	19.82%
211 - RECYCLING PROGRAM FUND		17,403	18,562	18,421	18,400	3,613	19.64%
215 - ADRC FUND		544,463	567,747	561,924	615,587	123,311	20.03%
602 - AIRPORT FUND		132,931	139,201	152,116	152,814	33,056	21.63%
701 - HIGHWAY*		2,315,454	3,713,270	3,712,228	1,970,637	365,173	18.53%
703 - SELF INSURANCE FUND		24,827	84,514	46,565	49,747	8,438	16.96%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
<b>Grand Total</b>		<b>14,053,130</b>	<b>15,654,861</b>	<b>15,809,403</b>	<b>15,210,075</b>	<b>3,088,649</b>	<b>20.31%</b>

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

*\*The Highway fund includes an adjustment to other benefits related to cost pooling requirements.*

*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.*

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

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

<b>Eau Claire County Treasurer's Office</b>  <b>Investment Analysis 2021</b> <b>(Excluding CDBG and Clerk of Courts Accts)</b>	<b>2021 Budget benchmark .5% Interest on investments</b>	<b>\$100,000.00</b>
	<b>Net Gain (Loss)</b>	<b>\$2,077.62</b>
	<b>Interest Earned</b>	<b>\$9,947.29</b>
	<b>Fees (\$7,869.67 from 2020 assessed in 01/2021)</b>	<b>(\$7,869.67)</b>

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 47,251,669.10	\$ (7,869.67)	\$ 936.64	\$ 96,723,164.28	\$ (101,636,974.44)	\$ 42,330,925.91	↓ \$ (6,933.03)
February	\$ 42,330,925.91	\$ -	\$ 2,291.77	\$ 49,632,487.71	\$ (44,080,550.82)	\$ 47,885,154.57	↑ \$ 2,291.77
March	\$ 47,885,154.57	\$ -	\$ 4,163.13	\$ 45,224,719.12	\$ (44,574,879.92)	\$ 48,539,156.90	↑ \$ 4,163.13
April	\$ 48,539,156.90	\$ -	\$ 2,555.75	\$ 80,251,917.54	\$ (48,625,758.78)	\$ 80,167,871.41	↑ \$ 2,555.75
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
July	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
<b>Total</b>		<b>\$ (7,869.67)</b>	<b>\$ 9,947.29</b>	<b>\$ 271,832,288.65</b>	<b>\$ (238,918,163.96)</b>		<b>↑ \$ 2,077.62</b>

Totals by Quarter:

1st Quarter	\$ (7,869.67)	\$ 7,391.54	\$ (478.13)
2nd Quarter	\$ -	\$ 2,555.75	\$ 2,555.75
3rd Quarter	\$ -	\$ -	\$ -
4th Quarter	\$ -	\$ -	\$ -
	<u>\$ (7,869.67)</u>	<u>\$ 9,947.29</u>	<u>\$ 2,077.62</u>
	Srvc Fees	Interest Earned	Net Gain(Loss)

\* Service fee assessed us in January was for 2020 bank fees



**Eau Claire County**  
**Annual Sales Tax Collections**

<b>Month</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Cumulative YTY Change</b>
January	\$ 704,798	\$ 919,229	\$ 838,139	\$ (81,090)
February	669,281	801,924	954,608	\$ 71,595
March	959,733	682,340	1,035,307	\$ 424,562
<b>Total YTD</b>	<b>\$ 2,333,812</b>	<b>\$ 2,403,493</b>	<b>\$ 2,828,055</b>	
<b>Budget</b>	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
<b>Actual Collections</b>	\$ 11,109,693	\$ 10,982,263		
<b>Excess (Short)</b>	\$ 260,477	\$ 131,303		
	<b>2019 Surplus</b>	<b>2020 Surplus</b>		
<b>Monthly Average</b>	<b>\$ 925,808</b>	<b>\$ 915,189</b>		

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

**Eau Claire County  
Annual Sales Tax Collections**

Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
January	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139
February	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608
March	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307
April	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489	
May	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	
June	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	
July	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	
August	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	
September	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	
October	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	
November	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	
December	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	
<b>Total</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>\$ 11,109,693</b>	<b>\$ 10,982,263</b>	<b>\$ 2,828,055</b>
<b>Budgeted</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>	<b>\$ 10,850,960</b>	<b>\$ 10,500,960</b>
Excess (Short)	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ (7,672,905)
	<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>2019 Surplus</b>	<b>2020 Surplus</b>	
<b>Total County Taxable Sales</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>\$ 2,221,938,672</b>	<b>\$ 2,196,452,592</b>	
<b>Monthly Average</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>\$ 925,808</b>	<b>\$ 915,189</b>	

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 792,883	\$ 755,910
February	\$ 731,087	\$ 669,281
March	\$ 909,943	\$ 957,986
April	\$ 849,417	\$ 868,840
May	\$ 942,669	\$ 973,529
June	\$ 1,076,022	\$ 1,080,667
July	\$ 889,820	\$ 851,044
August	\$ 1,031,541	\$ 1,057,971
September	\$ 965,907	\$ 1,021,984
October	\$ 883,894	\$ 861,506
November	\$ 905,306	\$ 948,569
December	\$ 1,032,885	\$ 1,019,053

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

<b>Month</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Cumulative YTY Change</b>
January	\$ 217,841	\$ 179,440	\$ 183,874	\$ 4,434
February	170,323	187,426	185,387	2,394
March	225,742	229,001	252,022	25,415
April	238,091	223,042	233,777	36,149
<b>Total</b>	<b>\$ 851,996</b>	<b>\$ 818,909</b>	<b>\$ 855,059</b>	
<b>Budget</b>	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
<b>Actual Collections</b>	\$ 2,452,040	\$ 2,424,099		
YTD Excess (Short)	\$ 152,040	\$ 124,099		
	2019 Surplus	2020 Surplus		
<b>Monthly Average</b>	<b>\$ 204,337</b>	<b>\$ 202,008</b>	<b>\$ 71,255</b>	

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

<b>Month</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
January	\$ 217,841	\$ 179,440	\$ 183,874
February	170,323	187,426	185,387
March	225,742	229,001	252,022
April	238,091	223,042	233,777
May	221,855	217,201	
June	219,188	232,732	
July	246,307	229,635	
August	214,965	221,989	
September	199,255	201,172	
October	190,967	194,406	
November	145,564	158,765	
December	161,945	149,291	
<b>Total</b>	<b>\$ 2,452,040</b>	<b>\$ 2,424,099</b>	<b>\$ 855,059</b>
<b>Budget</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,400,000</b>
<b>YTD Excess (Short)</b>	<b>\$ 152,040</b>	<b>\$ 124,099</b>	<b>\$ (1,544,942)</b>
<b>Monthly Average</b>	<b>\$ 204,337</b>	<b>\$ 202,008</b>	<b>\$ 213,765</b>

<b>Month</b>	<b>Monthly Avg</b>	<b>Median</b>
January	\$ 193,718	\$ 183,874
February	\$ 181,045	\$ 185,387
March	\$ 235,588	\$ 229,001
April	\$ 231,637	\$ 233,777
May	\$ 219,528	\$ 219,528
June	\$ 225,960	\$ 225,960
July	\$ 237,971	\$ 237,971
August	\$ 218,477	\$ 218,477
September	\$ 200,213	\$ 200,213
October	\$ 192,686	\$ 192,686
November	\$ 152,164	\$ 152,164
December	\$ 155,618	\$ 155,618

Monthly amounts reflect vehicle registration fees earned.  
 Payments received approximately one month later.

Eau Claire County  
 2020 Fund Balance Analysis (Unaudited)  
 Estimated December 31, 2020

	revenue rec'd thru 03.31.21		
	06.11.21	04.15.21	increase/ (decrease)
<b>2020 Estimated General Fund Balance Unassigned Summary</b>			
General Fund Balance Unassigned at 12/31/19	\$ 10,468,755	\$ 10,468,755	\$ -
Net 2020 Estimated Department activity	3,703,039	2,650,366	1,052,673
2021 Adopted General Fund Balance Assigned	(776,648)	(310,200)	(466,448)
<b>Estimated 2020 Ending General Fund Balance Unassigned</b>	<b>\$ 13,395,146</b>	<b>\$ 12,808,921</b>	<b>\$ 586,225</b>
<b>2021 Budgeted General Fund Expenditures</b>	<b>\$ 37,740,452</b>	<b>\$ 36,824,004</b>	<b>\$ 916,448</b>
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>35.49%</b>	<b>34.78%</b>	<b>-0.35%</b>
<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ 2,926,391</b>	<b>\$ 2,340,166</b>	<b>\$ 586,225</b>
<b>Percentage Change in Unassigned Fund Balance YTY</b>	<b>29.88%</b>	<b>23.90%</b>	<b>1.23%</b>
<b>Fund Balance Policy References</b>			
Minimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 7,548,090	\$ 7,364,801	\$ 183,290
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 11,322,136	\$ 11,047,201	\$ 274,934

**2020 General Fund Balance Activity Detail**

Unassigned General Fund Balance, 12/31/19	\$ 9,792,689	\$ 9,792,689	\$ -
Assigned Fund Balance released for 2020 activity	676,066	676,066	-
<b>Adjusted Unassigned Fund Balance, 01/01/20</b>	<b>\$ 10,468,755</b>	<b>\$ 10,468,755</b>	<b>\$ -</b>

**Adjustments to Unassigned Fund Balance (Net 2020 estimated activity - Surplus/(Deficit))\***

Administration	10,206	10,206	-
Child Support	47,553	47,553	-
Circuit Courts	20,890	20,890	-
CJCC	34,143	34,143	-
Clerk of Courts	(106,956)	(106,956)	-
Corporation Counsel	93,612	93,612	-
County Board	25,265	25,265	-
County Clerk	36,764	36,764	-
District Attorney	55,257	55,257	-
Extension	36,657	36,657	-
Facilities	328,300	284,673	43,627
Finance	73,715	73,860	(145)
Human Resources	167,558	167,558	-
Human Services**	367,779	(399,192)	766,971
Information Systems	213,420	197,522	15,898
Nondepartmental	581,398	527,063	54,335
Parks & Forest	425,696	433,928	(8,232)
Planning & Development	179,751	159,450	20,301
Register in Probate	10,345	10,345	-
Register of Deeds	219,158	218,049	1,109
Sheriff	971,960	813,175	158,785
Treasurer	(43,978)	(44,002)	24
Veterans	34,420	34,420	-
2018 WIMCR CCS Pickup	236,157	236,157	-
2019 CCS Gap Shortfall	(316,031)	(316,031)	-

<b>Estimated General Fund Unassigned, End of Year 12/31/20</b>	<b>\$ 14,171,794</b>	<b>\$ 13,119,121</b>	<b>\$ 1,052,673</b>
Assigned for 2021 Budget (includes approved 2021 carryforward requests)	(776,648)	(310,200)	(466,448)
<b>Net Estimated General Fund Unassigned Estimate at 12/31/20 With 2021 Budget</b>	<b>\$ 13,395,146</b>	<b>\$ 12,808,921</b>	<b>\$ 586,225</b>

**Notes**

\*The 2020 estimates are based on data 06.11.21, and are subject to change pending the final audit report.

\*\* The availability period for Human Services revenue does not close until June 30, 2021. Estimates provided are as of 05.24.21.

Eau Claire County  
**2020 Fund Balance Analysis (Unaudited)**  
**Estimated December 31, 2020 - at 06.11.21**

**2020 Estimated General Fund Balance Unassigned Summary**

General Fund Balance Unassigned at 12/31/19	\$ 10,468,755
Net 2020 Estimated Department activity	3,703,039
2021 Adopted General Fund Balance Assigned	<u>(776,648)</u>
<b>Estimated 2020 Ending General Fund Balance Unassigned</b>	<b><u>\$ 13,395,146</u></b>

<b>2021 Budgeted General Fund Expenditures</b>	<b>\$ 37,740,452</b>
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>35.49%</b>

<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ 2,926,391</b>
<b>Percentage Change in Unassigned Fund Balance YTY</b>	<b>29.88%</b>

**Fund Balance Policy References**

<b>Minimum General Fund Unassigned - 20% of next year general fund expenditures</b>	<b>\$ 7,548,090</b>
<b>Target General Fund Unassigned - 30% of next year general fund expenditures</b>	<b>\$ 11,322,136</b>

**2020 General Fund Balance Activity Detail**

	<b>2020 Preliminary Activity*</b>	<b>2021 Budget Impacts</b>
Unassigned General Fund Balance, 12/31/19	\$ 9,792,689	\$ -
Assigned Fund Balance released for 2020 activity	<u>676,066</u>	
<b>Adjusted Unassigned Fund Balance, 01/01/20</b>	<b><u>\$ 10,468,755</u></b>	

**Adjustments to Unassigned Fund Balance (Net 2020 estimated activity - Surplus/(Deficit))**

Administration	10,206	
Child Support	47,553	
Circuit Courts	20,890	
CJCC	34,143	
Clerk of Courts	(106,956)	
Corporation Counsel	93,612	
County Board	25,265	
County Clerk	36,764	
District Attorney	55,257	
Extension	36,657	(8,074)
Facilities	328,300	
Finance	73,715	
Human Resources	167,558	
Human Services	367,779	
Information Systems	213,420	(97,096)
Nondepartmental	581,398	(300,000)
Parks & Forest	425,696	(42,653)
Planning & Development	179,751	(86,859)
Register in Probate	10,345	
Register of Deeds	219,158	
Sheriff	971,960	(241,966)
Treasurer	(43,978)	
Veterans	34,420	
2018 WIMCR CCS Pickup	236,157	
2019 CCS Gap Shortfall	(316,031)	

Nonspendable Fund Balance -

**Estimated General Fund Unassigned, End of Year 12/31/20** **\$ 14,171,794** **\$ (776,648)**

**Net Estimated General Fund Unassigned Estimate at 12/31/20 With 2021 Budget** **\$ 13,395,146**

**Notes**

\*The 2020 estimates are based on data 06.11.21, and are subject to change pending the final audit report.

**Current language regarding fraud:**

- If you suspect a fraudulent charge, contact the Purchasing Card Administrator immediately and the Fraud Department at (1-800-523-9078)

**Recommended language update:**

- If you suspect a fraudulent charge, immediately contact the US Bank Fraud Department at (1-800-523-9078) to report the suspected fraud and complete all necessary US Bank requirements to receive credit on your account. Documentation of the reporting and all necessary follow-up to US Bank, as well as documentation of US Bank's response and the credit received is the responsibility of the cardholder. Upon contacting the US Bank Fraud Department, the cardholder shall notify the Purchasing Card Administrator.
- If you are contacted by the Purchasing Card Administrator about a potentially fraudulent charge reported by US Bank, immediately contact the US Bank Fraud Department at (1-800-523-9078) to verify the questionable purchase or confirm the suspected fraud and complete all necessary US Bank requirements to receive credit on your account. Documentation of the reporting and all necessary follow-up to US Bank, as well as documentation of US Bank's response and the credit received is the responsibility of the cardholder.

**Current language regarding lost or stolen card:**

- The employee shall notify the Purchasing Card Administrator or US Bank immediately after the discovery of the loss or theft of the card.

**Recommended language update:**

- The cardholder shall immediately notify US Bank Card Member Service at (1-800-344-5696) to report the loss or theft of card. Documentation of the reporting and all necessary follow-up to US Bank, as well as documentation of US Bank's response and action taken is the responsibility of the cardholder. Upon contacting US Bank, the cardholder shall notify the Purchasing Card Administrator.

**Current language regarding prohibited uses:**

- When purchasing for Eau Claire County employees may not use personal membership cards, credit cards, club memberships, or other benefit cards where anyone other than the county will receive a cashback bonus, travel points, credits, future benefits and/or will receive any type of personal benefit from the Eau Claire County purchase transaction.

**Recommended language update:**

- When purchasing for Eau Claire County employees may not use personal membership cards, credit cards, club memberships, or other benefit cards where anyone other than the county will receive a cashback bonus, travel points, credits, future benefits and/or will receive any type of personal benefit from the Eau Claire County purchase transaction.
- Any and all vendor Rebates issued for purchases made with a County P-card are property of the County and may be used only for the purchase of County goods or services. Any vendor submitted rebate shall be applied for under 'Eau Claire County' only and not under the name of the cardholder. Violation of this process is subject to review and/or appropriate action as defined in H/R policy.

**2022 Budget Calendar**

Date	Event	Impacted Group							
		Month	Finance Dept	HR Dept.	Administrator	Dept. Head	Oversight Com.	F&B Com.	County Board
June 1-23	June 1-23 - Finalize preliminary health insurance rates and impact		X	X	X				
June 18	June 18 - Distribute budget request form/guidance to outside agencies		X						
June 24	June 24 - City/County Budget Discussion on Health Dept.		X		X				
June 25	June 25 - Complete budget packages due to Finance					X			
July 9	July 9 - Human Resource Joint Budget Review Session		x		X	X	X	X	
July 12	July 12 - Finance & Budget Review Session		X			X		X	
July 13	July 13 - Administration Joint Budget Review Session		X		X	X	X	X	
July 6-23	July 6-23 - Public input sessions TBD		X		X			X	
July 13	July 13 - Community agency requests due to Finance		X						
July 14	July 14 - Finalize Capital Improvement Plan (CIP) Administrator Recommendation		X		X	X			
July 19	July 19 - Review Library calculations at Finance & Budget meeting		X					X	
July 20	July 20 - Review with the Board the preliminary departmental submissions		X			X			X
July 20	July 20 - Introduce draft capital plan to the Board		X			X			X
July 26	July 26 - DOR releases exempt computer aid and shared revenue estimates		X						
July 28-29	July 28-29 - Jud & Law Joint Budget Review		X		X	X	X	X	
July 30	July 30 - DOR releases preliminary net new construction estimate		X						
Aug 2	Aug 2 - ADRC Joint Budget Review Session		X		X	X	X	X	
Aug 9	Aug 9 - Parks & Forest Joint Budget Review Session		X		X	X	X	X	
Aug 10	Aug 10 - Planning & Development Joint Budget Review Session		X		X	X	X	X	
Aug 12-16	Aug 12-16 - Review City-County Health Dept. and Comm Center budgets with the City		X		X				
Aug 16	Aug 16 - Human Services Joint Budget Review Session		X		X	X	X	X	
Aug 16	Aug 16 - DOR releases property tax aid estimate		X						
Aug 18	Aug 18 - Extension Joint Budget Review Session		X		X	X	X	X	
Aug 20	Aug 20 - Updated department budget submissions due to Finance		X			X			
Aug 20	Aug 20 - Final revised user fee structure due to Administrator					X			
Sept 1-30	Sept 1-30 - Prepare Administrator Recommendation Book		X		X				
Sept 13	Sept 13 - Review final user fee schedule with Finance & Budget committee		X					X	
Sept 17	Sept 17 - Review new positions request with Committee on Human Resources (tentative)		X	X	X	X	X		
Sept 21	Sept 21 - Board approval of Finance & Budget Committee user fee recommendation								X
Sept 26-28	Sept 26-28 - WCA conference								X
Sept 27	Sept 27 - Public Hearing Notice provided to Leader-Telegram		X						
Sept 30	Sept 30 - Review Administrator Recommendation with Dept. Head group				X	X			



<u>Date</u>	<u>Event</u>	<u>Month</u>	<u>Finance Dept</u>	<u>HR Dept.</u>	<u>Administrator</u>	<u>Dept. Head</u>	<u>Oversight Com.</u>	<u>F&amp;B Com.</u>	<u>County Board</u>
Oct 1	Oct 1 - Administrator Recommended Budget Distributed to the County Board	October	X						X
Oct 1	Oct 1 - Newspaper Publication of the Public Hearing Session for both October 19th and November 2-3 meetings		X						
Oct 5	Oct 5 -Administrator Budget Presentation to the County Board					X			X
Oct 19	Oct 19 - Public Budget Hearing Session at the Regular Board meeting					X			X
Oct 27	Oct 27 - Budget amendment forms due to the Administrator					X			X
Nov 2-3	Nov 2-3 - Deliberation and adoption of the proposed 2022 budget	November	X		X				X

**Open Items to Schedule**

- \* Scheduling of review of community agencies
- \* Finalization of dates for public input sessions
- \* Scheduling of F&B wrap-up session
- \* Finalization of Capital Dates

**Notes**

- \* Removed Department Peer Reviews from calendar on 5.25

**Joint Committee Budget Review Dates Established**

- July 9 Human Resources
- July 12 Finance & Budget
- July 13 Administration
- July 28-29 Jud & Law
- Aug 2 ADRC
- Aug 9 Parks & Forest
- Aug 10 Planning & Development
- Aug 18 Extension
- Aug 10 Planning & Development
- Aug 16 Human Services

**JOINT AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
**Highway Building Committee**  
Monday, May 17, 2021  
**4:30 p.m.**  
Webex Conference Call

**Committee on Finance & Budget Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie; Nick Smiar, ex-officio

**Highway Building Committee Members present:** Supervisors Colleen Bates, Jim Dunning, Judy Gatlin, Ray Henning, Robin Leary, Nick Smiar, Gerald Wilkie

**Staff present:** Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator; Matt Theisen, Facilities Director; Sue McDonald, County Clerk; Jon Johnson, Highway Commissioner; Betsy Henck, ADRC; Tim Sullivan, Corporation Counsel; Linda Struck, Director ADRC; Ron Schmidt, DHS Deputy Director; Diane Cable, DHS Director; Vickie Gardner, DHS Fiscal Manager;

**Others present:** Ryan Patterson, Leader Telegram; Kasey Lemke;

Chair Pagonis called the Committee on Finance & Budget to order at 4:30 pm and confirmed compliance with open meetings law.

Chair Dunning called the Highway Building Committee meeting to order at 4:30 pm.

The committee clerk took roll call. Members of both committees present are indicated above.

No members of the public wished to speak.

Proposed Resolution 21-22/015 “Authorizing a Budget Amendment to Exceed the Amount of Expenditure for the New Highway Facility”

**Motion:** Leary rescind prior resolution and replace with revised resolution for reaffirmation of construction on highway facility, to meet 05.18.21 with exact wording

**Discussion:** The Committee on Finance & Budget believes the proposed resolution to be incomplete. Supervisor Bates spoke to the potential revenue options, including additional department grants and savings in other projects.

Supervisor Wilkie reviewed his proposed amendment to resolution 21-22/015. Line 6 needs to be updated to read \$32,753,000. He believes it is premature and hasty to do a budget amendment, at this time, and believes that a reaffirmation is all that is necessary.

Kathryn Schauf spoke to the necessity of a budget amendment. Tim spoke to budget amendments required under WI Stats. 65.90(5)(b). This increase is above 10% of the originally allocated amount, and so requires a budget amendment. Jon Johnson and Matt Theisen spoke on the original budget amount, and the adjustments to the facility design. There is concern that without a budget amendment, the county would not be able to continue with the design process or with preordering of materials. The current design is estimated to be greater than the budgeted amount, and without an increase to the building budget, the county will design and bid a building it cannot finish.

Supervisor Chilson would like to have detail on revenue sources. The county expects to look toward future reductions in capital bonding or ARPA funds to support other activities, then diverting other funds to the highway facility.

Both committees agreed to reconvene at 6:15 pm before the county board meeting on 05.18.21 to approve revised resolution.

The Highway Building Committee adjourned at 5:45 pm.

The Committee on Finance & Budget continued with their regular meeting agenda.

Amy Weiss  
Committee Clerk

**JOINT MINUTES**  
Eau Claire County  
**Committee on Finance & Budget**  
**Highway Building Committee**  
Monday, May 18, 2021  
**6:15 p.m.**  
Webex Conference Call

**Committee on Finance & Budget Members present:** Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie; Nick Smiar, ex-officio

**Committee on Finance & Budget Members absent:** Supervisor Steve Chilson

**Highway Building Committee Members present:** Supervisors Colleen Bates, Jim Dunning, Ray Henning, Robin Leary, Nick Smiar, Gerald Wilkie

**Highway Building Committee Members absent:** Supervisor Judy Gatlin

**Staff present:** Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator; Matt Theisen, Facilities Director; Jon Johnson, Highway Commissioner; Tim Sullivan, Corporation Counsel; Linda Struck, ADRC Director

Chair Pagonis called the Committee on Finance & Budget to order at 6:15 pm and confirmed compliance with open meetings law.

Chair Dunning called the Highway Building Committee meeting to order at 6:15 pm.

The committee clerk took roll call. Members of both committees present are indicated above.

No members of the public wished to speak.

Proposed Resolution 21-22/015 “Authorizing a Budget Amendment to Exceed the Amount of Expenditure for the New Highway Facility”

Motion: Leary moved to rescind original resolution that the Highway Building passed on 05.13; Henning second

Highway vote: 5-0

Motion: Wilkie moved to bring original resolution to F&B

Motion: Wilkie moved consider substitute resolution 21-22.015, subject to editorial change

Highway vote: 5-0

F&B vote: 4-0

Both committees adjourned at 6:25 pm.

Amy Weiss  
Committee Clerk