

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, August 9, 2021
4:00 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 1451 22 7686

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. Proposed Resolution 21-22/038 “Disallowing the Claim of Germantown Mutual Insurance Company...” / Discussion – Action
5. Finance Department Budget Review / Discussion – Action
6. Quarter 2 Financial Results / Discussion – Action
 - a. Director’s Report
 - b. Trended Personnel Report
 - c. Sales Tax Report
 - d. Vehicle Registration Fee Report
 - e. Vendor Reports
7. Budget Policies & Priorities / Discussion – Action
8. Future Meetings and Agenda Items / Discussion – Action
9. Adjourn

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

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.

FACT SHEET

TO FILE NO. 21-22/038

This resolution disallows the claim sent to the Eau Claire County Sheriff's Office via the law firm Yost & Baill in a letter dated July 1, 2021. Yost and Baill represent the Germantown Mutual Insurance Company, who insure the home owned by Sue Nerby which is located in Jackson County. Germantown Mutual Insurance is seeking subrogation of the claim they have paid to Sue Nerby from damage done to her home as the result of a standoff between Gary Hughes and law enforcement in Sue Nerby's home. The Eau Claire SWAT Team was dispatched to the Nerby home on a request for mutual assistance made by the Jackson County Sheriff. During the course of the 15-hour standoff, law enforcement fired multiple rounds of tear gas into the home and forced entry into the home. The claim made by Germantown Insurance is for approximately \$150,000 in damages. Claims were also filed with Jackson County and other agencies that responded to their request for mutual assistance.

The claim was filed with the Eau Claire County Sheriff. Pursuant to Wis Stat. § 801.11(4) all claims made against the county shall be filed with the County Clerk. As of today, a claim has not been filed with the County Clerk.

Wisconsin Statutes Section 66.0313(2) states in part: “. . .*For purposes of ss. 895.35 and 895.46, law enforcement personnel while acting in response to a request for assistance, shall be deemed employees of the requesting agency . . .*” Sections 895.35 and 895.46 are related to claims filed against public employees in the performance of their jobs. Because the Sheriff's SWAT Team was responding to a request for mutual assistance, they were deemed to be employees of Jackson County at the time the damage was done. As such, if there is the possibility of liability it would rest with Jackson County, the agency requesting mutual assistance.

This claim was forwarded to WMMIC the County's Insurance carrier for review. After review they recommended that this claim be denied because the Eau Claire SWAT team's involvement was the result of a request for mutual assistance. As such, Eau Claire County should not have any liability for this claim.

Fiscal Impact: \$0.00

Respectfully Submitted,

Timothy J. Sullivan
Corporation Counsel

TJS/yk

2
3 DISALLOWING THE CLAIM OF GERMANTOWN MUTUAL INSURANCE COMPANY,
4 AND THEIR INSURED SUE NERBY SENT TO THE EAU CLAIRE COUNTY SHERIFF’S
5 OFFICE ON JULY 1, 2021 THROUGH THE LAW FIRM OF YOST AND BAILL; DIRECTING
6 THE COUNTY CLERK TO NOTIFY THE CLAIMANT OF SAID DISALLOWANCE
7

8 WHEREAS, on March 5, 2021, there was a standoff between Gary G. Hughes and
9 Jackson County Sheriff’s Office at the residence of Sue Nerby, and
10

11 WHEREAS, Eau Claire County Sheriff’s office SWAT responded to this incident on a
12 call for mutual assistance from Jackson County as Mr. Hughes had a weapon and had fired shots,
13 and
14

15 WHEREAS, after 15 hours, law enforcement fired teargas cartridges into the home of
16 Sue Nerby causing damage to her property. Sue Nerby’s homeowner’s insurance company,
17 Germantown Mutual is requesting \$150,000 in a subrogation claim from Eau Claire County,
18 Jackson County and the other agencies who provided mutual assistance to Jackson County, to
19 cover the cost of the damages to Sue Nerby’s home, and
20

21 WHEREAS, Eau Claire County Sheriff’s office was called as a mutual aid agency by the
22 Jackson County Sheriff’s Office. Under Wis. Stat. § 66.0313 “. . . *For purposes of ss. 895.35*
23 *and 895.46, law enforcement personnel while acting in response to a request for assistance,*
24 *shall be deemed employees of the requesting agency. . .* “ making Jackson County as the
25 requesting county, the county that would be potentially responsible for the costs of damages, and
26

27 WHEREAS, Wis. Stat. § 801.11(4) requires all claims made against the county to be filed
28 with the County Clerk. This claim was filed with the Sheriff and to date has not been filed with
29 the County Clerk, and
30

31 WHEREAS, Eau Claire County’s insurance carrier, WMMIC, has reviewed the claim,
32 multiple videos and pictures from this incident and has found no liability for this claim and has
33 requested we issue a formal disallowance.
34

35 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
36 Supervisors hereby formally disallows the claim of Germantown Mutual Insurance Company
37 and their insured Sue Nerby against Eau Claire County SWAT.
38

39 BE IT FURTHER RESOLVED that the county clerk is hereby directed to notify
40 Germantown Mutual Insurance Company and their claimant Sue Nerby through the law firm of
41 Yost & Baill of the disallowance.
42

43 I hereby certify that the foregoing
44 correctly represents the action of the
45 Committee on Finance and Budget on
46 August ____, 2020, by a vote of ____ for,
47 and ____ against.
48

49 _____
50 Stella Pagonis, Chair
Committee on Finance and Budget

FINANCE

DEPARTMENT MISSION

The purpose of the Finance Department is to facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Finance Department maintains financial records according to established accounting principles; coordinates budget preparation and implementation; and provides financial information and support to the County Board and County departments; provides County Purchasing support and processes bi-weekly payroll. The goal of the department is to provide insight and contribute to the overall fiscal management of Eau Claire County.

DEPARTMENT BUDGET HIGHLIGHTS

The 2022 budget for Finance reflects the continued evolution of the Finance department to provide additional financial support and oversight for the county. In 2022, the Finance department will be designing and implementing an internal audit function which will involve the design and implementation of standardized documentation of controls, as well as quarterly attestation of control existence and control testing. This will increase the internal control environment of the county overall, as well as assist in the execution of the annual external audit.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- Support the required fiduciary responsibilities of the Finance function for the County.
- Assess the internal control environment of the county, implement necessary changes where needed and provide for means of internal auditing of controls.
- Continue to evolve and improve financial reporting to County departments, committees, and the Board to provide consistent and meaningful reporting. In 2022, we will continue expanding the financial reporting available to provide greater financial visibility and insight.
- Continue the transition of the department from less transactional support to more analysis and departmental business support.
- Continue to enhance the fiscal partnership created through the Finance User Group (FUG) to provide continued financial education and support and provide a forum for finance related topics.
- Establish forecasting processes to assist in the fiscal management of the annual budget.
- Continue to create and/or update financial policy documents for the County.
- Provide training opportunities for new staff, as well as existing staff

TRENDS AND ISSUES ON THE HORIZON

- The movement in Finance is to eliminate paper transaction workflows and replace them with electronic workflows. We will continue to assess financial workflows that could be transition to more efficient electronic workflows.
- Finance systems for the future will need to evolve to handle more automation and the introduction of new technology.
- Future financial reporting will be moving towards more real-time financial reporting and less emphasis on structured time reporting such as monthly/quarterly reporting.
- The skills required for financial support personnel will be more analytical and require the ability to transition from scorekeeper to business partner.

POSITION CHANGES IN 2022

- Abolishing a .5 FTE Administrative Specialist II position and replacing with a 1.0 FTE Fiscal Associate IV position. The new position would assist with departmental business partner finance support, assist with the external audit, as well as support the design, implementation, and testing associated with the internal audit function in Finance.

OPERATIONAL CHANGES – WITHOUT FISCAL IMPACT

- Implement scanning/entry/archiving process for invoice entry into Alio
- Design and implementation of internal audit function in Finance to support county operations and increase the internal control environment of the county.

POTENTIAL RISKS

- Changes necessary to implement an internal audit function in Finance may require outside assistance to complete.
- Implementation of a scanning/archiving invoice entry process could require outside assistance to implement or require purchase of additional Alio modules.

Finance Performance Metrics

Provide financial information and insight, budgetary assistance/training and purchasing support to all county departments, employees, elected officials, outside agencies, and other customers. Produce the annual financial statements and support the annual external audit and single audit reports as well as file the appropriate state and federal documentation as required. Support the financial internal controls for the County as well as financial policies and County code requirements.

OUTPUTS	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>YTD* 2021</u>
General Finance				
Number of PBC (prepared by County staff/client) audit adjustments and value posted. (new measure 2018)	19	25	N/A	N/A
Number of non-PBC audit adjustments and value posted. (new measure 2018)	35	0	N/A	N/A
Number of policies drafted/adopted.	1	0	1	1
Percent of cash and accounts receivable accounts reconciled on an monthly/quarterly basis.	99%	100%	64%	80%
Number of journal vouchers posted during the year (new measure 2018)		1,097	819	351
Number of new Alio accounts created during the year (new measure 2018)		193	305	184
Number of vendor payments processed during the year.	13,351	13,376	11,148	5,331
Number of 1099's issued during the year. (new measure 2018)	350	375	338	341
Payroll				
Number of paychecks processed	17,061	16,804	16,396	7,900
Number of payroll adjustments required (new measure 2019)		626	1,315	390
Number of employee changes processed-new hires/terminations/changes (new measure 2019)		369	320	142
Number of reports prepared and provided to other county departments, outside agencies, and other customers. (new measure 2018)	238	164	101	185
Purchasing				
Number & dollar amount of procurement bids processed during the year (new measure 2018)	12 / \$2.0M	16 / \$2.6M	17/\$2M	14/\$2.5M
Number & dollar amount of RFPs processed during the year (new measure 2018)	9 / \$6.7M	7 / \$2.0M	3/\$7.3M	12/\$5.7M
Number & Dollar amount of POs issued during the year (new measure 2018)	517 / \$16.7M	574 / \$20.4M	566/\$19.9M	332/\$15.8M
Number of transactions and dollar amount of procurement card spending (new measure 2018)	7054 / \$1.115M	6099 / \$1.019M	4429/\$.828M	2470/\$.469M
Number of new vendors added (jurors) during the year (new measure 2019)		706	374	215
Number of new vendors added (non-jurors) during the year (new measure 2018)	All - 678	730	496	226
Number of vendor change requests processed during the year (new measure 2018)	361	739	737	441
*YTD indicates Jan-Jun Results				

Finance

Overview of Revenues and Expenditures

Revenues	2020	2021	2021	2022	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Tax Levy	\$808,234	\$840,605	\$840,605	\$897,780	7%
02-Sales Tax	\$190	-	\$95	-	
09-Other Revenue	\$11,481	\$17,500	\$17,500	\$22,000	26%
Total Revenues:	\$819,905	\$858,105	\$858,200	\$919,780	7%

Expenditures	2020	2021	2021	2022	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Regular Wages	\$440,742	\$500,379	\$487,491	\$540,841	8%
02-OT Wages	\$998	\$4,000	\$2,500	\$2,500	-38%
03-Payroll Benefits	\$180,457	\$188,701	\$171,421	\$216,409	15%
04-Contractual Services	\$110,896	\$138,198	\$130,410	\$138,280	0%
05-Supplies & Expenses	\$7,343	\$20,250	\$20,750	\$16,750	-17%
09-Equipment	\$701	\$6,577	\$6,577	\$5,000	-24%
10-Grants, Contributions, Other	\$4,809	-	-	-	
Total Expenditures:	\$745,945	\$858,105	\$819,149	\$919,780	7%

Net Surplus/(Deficit)- Finance	\$73,960	\$0	\$39,051	\$0	
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Finance

Revenue Assumptions

	2020	2021	2021	2022		
Revenue Source	Actual	Budget	Estimate	Request	Assumptions	Confidence Level %
County Tax Levy	808,234	840,605	840,605	897,780	0	100%
Retained Sales Tax	190	-	95	-	0	0%
Misc Revenue	2,351	1,500	1,500	2,000	Historical number hasn't fluctuated much'	80%
Pro Card Rebates	9,130	16,000	16,000	20,000	Assumed increase in spending activity in 2022	75%
TOTAL	\$819,905	\$858,105	\$858,200	\$919,780		

Finance

Contracted Services Summary

	2020	2021	2021	2022
Expenditure Type	Actual	Budget	Estimate	Request
Professional Services	108,691	135,598	128,410	136,280
Utilities	2,204	2,600	2,000	2,000
Total	\$110,896	\$138,198	\$130,410	\$138,280

Finance

Contracted Services Detail

	2020	2021	2021	2022		
Expenditure	Actual	Budget	Estimate	Request	Description	Expenditure Type
Finance/ Contracted Services	61,540	87,588	84,000	89,870	Purchasing Mgr, Weidenhammer, Laserfiche	Professional Services
Finance/ Telephone	2,160	2,600	2,000	2,000	Phones	Utilities
Finance/ Cellular Phone	44	-	-	-	mobile hotspot	Utilities
Independent Audit/ Accounting & Audit	34,332	41,600	38,000	40,000	External audit fees; Preparation of 1095-B/C forms	Professional Services
Independent Audit/ Other Prof Svcs	12,820	6,410	6,410	6,410	Indirect cost plan	Professional Services
TOTAL	\$110,896	\$138,198	\$130,410	\$138,280		

Finance

Budget Analysis

	2021 Adjusted Budget	2022 Position Changes - Abolish .5 Administrative Specialist II	2022 Position Changes - Create Fiscal Associate IV	Cost to Continue Operations in 2022	2022 Requested Budget
01-Tax Levy	\$840,605	(\$27,311)	\$83,001	\$1,485	\$897,780
09-Other Revenue	\$17,500	-	-	\$4,500	\$22,000
Total Revenues	\$858,105	(\$27,311)	\$83,001	\$5,985	\$919,780

01-Regular Wages	\$500,379	(\$23,837)	\$45,594	\$18,705	\$540,841
02-OT Wages	\$4,000	-	-	(\$1,500)	\$2,500
03-Payroll Benefits	\$188,701	(\$3,474)	\$37,407	(\$6,225)	\$216,409
04-Contractual Services	\$138,198	-	-	\$82	\$138,280
05-Supplies & Expenses	\$20,250	-	-	(\$3,500)	\$16,750
09-Equipment	\$6,577	-	-	(\$1,577)	\$5,000
Total Expenditures	\$858,105	(\$27,311)	\$83,001	\$5,985	\$919,780



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: August 9, 2021
Re: June 2021 – 2nd Quarter 2021 Financial Report

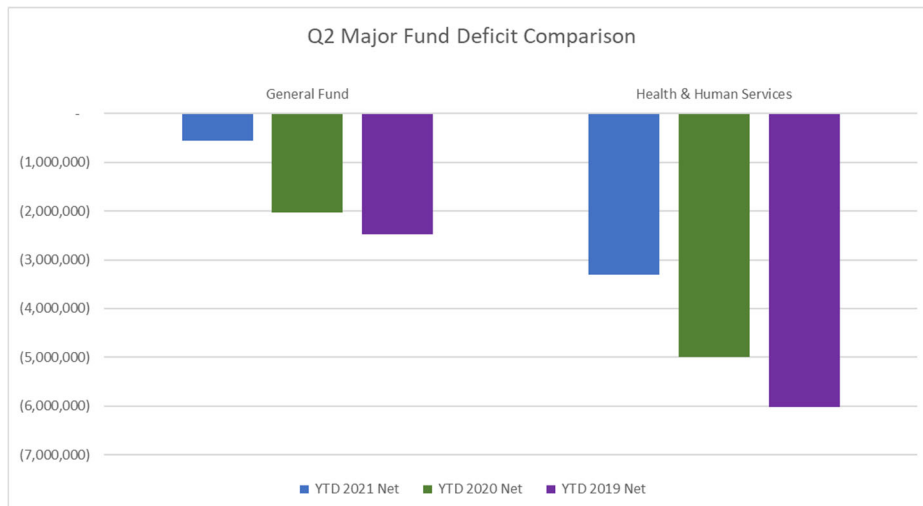
The fiscal performance for the second quarter of 2021 is relatively consistent with expectations and historical averages, although the impact of the pandemic during 2020 will undoubtedly continue to make year to year (YTY) comparisons more difficult. While reviewing the financial results, please remember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

A review of the Q2 Department Budget to Actual report shows the comparison of the budget to actual results for revenues and expenditures. These results are reviewed in greater detail in the following pages.

While comparisons to 2020 activity may at times be challenging given the 2020 circumstances, it does provide some level of context to compare fund balances at comparable YTY dates, particularly for major funds. Given the final 2020 financial reports are complete, these comparisons can be useful. As of June 30, 2021, the general fund is reporting a year to date (YTD) actual deficit of \$562,000. This is significantly better than the \$2.0 million YTD actual deficit reported as of June 30, 2020. Much of the activity is relatively comparable with most of this improvement attributed to stronger sales tax collections through April 2021, as compared to one year ago. Additional discussion on sales tax is found later in this report.

In addition, there has also been an improvement in the actual deficit as of June 30, 2021 in the Human Services fund. The Human Services fund is a special revenue fund, however, historically the activities of this fund have had a resulting impact on the general fund. The improvement in 2021 is primarily the result of the recent introduction of an advanced Comprehensive Community Service (CCS) Wisconsin Medicaid Cost Recovery (WIMCR) gap payment for the current 2021 activity. The State of Wisconsin has changed its funding model and is now providing this advanced payment early in the current year to lessen the cash burden on counties that facilitate CCS programming. The impact of this payment was \$1.8M which will result in a smaller receivable to be collected in December of the following year. Excluding this payment, the comparable fund balances would be with \$100K between the two years.

The change in these two major governmental funds between June 2021 and June 2020 are visually represented in the graph below.



REVENUE

From a county-wide overall perspective, 60.4% of the 2021 annual revenue budget has been recognized through June 30, 2021, as shown in the accompanying Q2 Department Budget to Actual report. This includes American Rescue Plan Act (ARPA) funds that were not originally budgeted for. Excluding the ARPA funds, through the second quarter 2021 revenue recorded would be 54.6% as compared to 38.8% at the same point in 2020. The budget for these ARPA funds will be adjusted in third quarter. In addition, particularly due to the increased 2021 activity, bond proceeds can skew the overall revenue perspective. Excluding bond proceeds and internal service fund activity, YTD revenue as a percent of the adjusted budget decreases to 45.2%, as outlined in the Q2'21 Revenue by Source table shown below. This is higher than the 37.7% recognized through June 2020. Most notable variances in the percentage of budget by source YTY is noted in sales tax and intergovernmental grants & aids (mostly related to the ARPA funds received). In addition, public charges for services experienced an increase YTY due to pandemic related restrictions being eased and continued increased register of deeds fees resulting from home sales and refinancing activity. Intergovernmental charges for services decreased 8.5% YTY due to decreased winter maintenance charges and a reclassification of Highway equipment rental charges. Highway equipment rental charges have historically been reported as intergovernmental charges for services; however, beginning with 2021, this revenue is being reported as a reduction of expenditures.

Q2'2021 Revenue by Source

	2021 Budget	2021 YTD Q2	Percent of Budget	2020 YTD Q2	2020 % of Budget
Tax Levy	\$ 37,470,096	\$ 18,923,057	50.50%	\$ 18,007,778	50.00%
Sales Tax	10,500,960	4,063,739	38.70%	3,163,088	29.15%
Other Taxes	6,123,168	1,590,929	25.98%	1,704,291	28.39%
Intergovernmental Grants & Aids	37,241,336	20,309,109	54.53%	8,024,703	28.07%
Intergovernmental Charges for Services	15,816,466	3,660,830	23.15%	6,022,249	31.57%
Public Charges for Services	6,931,822	3,197,404	46.13%	2,970,527	37.62%
Licenses & Permits	424,138	321,270	75.75%	236,500	56.14%
Fines & Forfeitures	502,970	127,863	25.42%	121,154	24.23%
Other Revenue	1,817,882	620,143	34.11%	1,551,396	91.66%
				-	
Total Revenues	\$116,828,838	\$52,814,346	45.21%	\$41,801,686	37.65%

Specific components of revenue that can provide valuable information about the financial state of the county include sales tax collections, property tax collections, the vehicle registration fee, and several specific economic indicators. Each of these is reviewed in the following pages.

Sales Tax

Sales tax collections through the second quarter 2021, as presented below, are more than \$900,000 greater than collections for this same time-period in 2020. February-April 2021 are the highest relative monthly collections from a historical perspective for each of these months. 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 as well as consumer spending in the second quarter of 2021 and are projected to remain strong through the third quarter 2021. For more information on sales tax collections through May 2021, please review the 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)
February	669,281	801,924	954,608	71,595
March	959,733	682,340	1,035,307	424,562
April	854,152	759,489	1,235,684	900,757
Total YTD	\$ 3,187,964	\$ 3,162,982	\$ 4,063,739	
Budget	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
Actual Collections	\$ 11,109,693	\$ 10,982,263		
Excess (Short)	\$ 260,477	\$ 131,303		
	2019 Surplus	2020 Surplus		

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 June 30, 2021 are presented below. As noted in the table below, the absolute amount of uncollected taxes as of June 30, 2021 is approximately 1.2% lower 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 30-Jun-21	Percent of County-Wide Levy Collected
2020	2021	\$ 3.96	\$ 37,733,091	178,217,866	33,672,122	76.70%
2019	2020	\$ 4.07	\$ 36,245,245	179,058,769	454,450	99.75%
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	240,189	99.86%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	86,445	99.95%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	14,474	99.99%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	3,970	100.00%
2014	2015	\$ 3.92	\$ 27,690,123	155,168,476	718	100.00%
2013	2014	\$ 3.88	\$ 26,178,192	151,529,795	402	100.00%
2012	2013	\$ 3.87	\$ 25,397,935	149,660,627	293	100.00%
2011	2012	\$ 3.71	\$ 24,493,206	148,648,642	260	100.00%
2010	2011	\$ 3.69	\$ 24,284,714	145,603,806	249	100.00%
2009	2010	\$ 3.63	\$ 23,500,160	140,446,458	396	100.00%
					Uncollected Taxes as of June 30, 2021	34,473,968
					Uncollected Taxes as of June 30, 2020	34,884,208

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity for the second 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 and will likely exceed the budgeted amount. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2019	2020	2021	Cumulative YTY Change
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
May	221,855	217,201	217,849	36,798
Total	\$ 1,073,852	\$ 1,036,110	\$ 1,072,908	
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
Actual Collections	\$ 2,452,040	\$ 2,424,099		
YTD Excess (Short)	\$ 152,040	\$ 124,099		
	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 second quarter of 2021, the county has seen an increase over Q2' 2020 in permit activity and deed filing fees resulting from the very active housing market. Indications are that this trend will continue into the third 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 with no projected increase for the remainder of 2021.

Economic Indicator Line Items	2021 Annual	Actual through	2021	2020 Annual	Actual through	2020
	Budget	06/30/21	% of Budget	Budget	06/30/20	% of Budget
Interest Collected on Delinquent Taxes	\$ 300,000	\$ 140,476	46.83%	\$ 300,000	\$ 128,121	42.71%
Penalties Collected on Delinquent Taxes	150,000	70,238	46.83%	150,000	64,592	43.06%
Zoning and Permits	322,858	248,231	76.89%	320,000	188,211	58.82%
Real Estate Transfer Tax	310,000	186,713	60.23%	300,000	161,825	53.94%
Register of Deeds Filing Fees	320,000	201,899	63.09%	320,000	162,539	50.79%
Interest Earned on Investments	100,000	17,567	17.57%	275,000	127,927	46.52%

In addition, another key metric is the local unemployment rate. The unemployment rate for Eau Claire County was 4.0% for June 2021. This is 4.3% lower than it was in June 2020. The national average for unemployment in June 2021 was 5.9%.

Eau Claire County's June unemployment rate ranks as the 7th lowest Wisconsin county. Additional information can be found at the following websites:

[Unemployment Rate in Eau Claire County, WI \(WIEAUC5URN\) | FRED | St. Louis Fed \(stlouisfed.org\)](#)

[U.S. Bureau of Labor Statistics \(bls.gov\)](#)

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 second quarter of 2021 amounted to \$39.0 million (33.6%) of the budget which is approximately 4.1% lower than the relative percentage through the second quarter of 2020. Most categories of expenditures through the second quarter are at a comparable percent of budget to one year ago. The overall variance is largely due to decreased costs in the transportation program area resulting from reduced winter maintenance needs and delayed vendor invoicing on road construction projects.

	2021 Budget	2021 YTD Q2	Percent of Budget	2020 YTD Q2	2020 % of Budget
General Government	\$ 13,692,618	\$ 5,044,605	36.84%	\$ 5,217,877	38.07%
Public Safety	18,111,557	7,868,108	43.44%	7,526,049	43.10%
Health & Social Services	48,507,161	19,575,399	40.36%	18,807,323	40.40%
Transportation & Public Works	30,997,297	4,583,823	14.79%	7,839,306	29.14%
Culture & Education	2,481,643	1,100,003	44.33%	1,077,172	42.99%
Conservation & Economic Development	2,352,273	850,894	36.17%	970,482	38.28%
Total Expenditures	\$ 116,142,549	\$ 39,022,831	33.60%	\$41,438,209	37.74%

Expenditures by Category

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

Expenditures	2021 Budget	2021 YTD Q2	2021 % of Budget	2020 YTD Q2	2020 % of Budget
Personnel	\$ 49,634,689	\$ 20,304,609	40.91%	\$ 21,322,019	40.80%
Contracted Services	28,872,582	11,906,523	41.24%	11,700,222	45.23%
Supplies & Services	17,111,528	2,456,005	14.35%	3,440,629	17.97%
Fixed Charges	1,831,743	1,168,295	63.78%	2,744,272	49.29%
Debt Service	12,660,756	1,524,254	12.04%	1,025,720	8.65%
Capital Outlay & Equipment	44,805,238	1,486,165	3.32%	863,685	8.56%
Internal Service Funds, Other	11,211,309	5,797,152	51.71%	5,783,698	46.79%
Other (Contingency and IM Consortia)	7,960,538	2,659,630	33.41%	1,997,199	25.19%
Total	\$ 174,088,383	\$ 47,302,634	27.17%	\$ 48,877,444	33.69%

The largest expenditure category for the county is and will continue to be personnel costs. For the second quarter, personnel expenditures are expected to be lower than 50% 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 42% of the total annual budget at the end of the second quarter. Personnel costs at the end of Q2 2021 are slightly below this target percentage primarily due to vacant FTE positions. At the end of June 2021, the county had vacant positions amounting to 21 FTE. Personnel costs impact all programs across the county and are typically a main factor in overall program expenditure variances to budget. For additional information on personnel costs please see the accompanying Trended Personnel Report.

Supplies & Services expenditures are typically more linear and through June 30,2021 are running slightly lower than expected, primarily as a result of delayed invoicing on road construction projects. This is expected to catch up in the second half of 2021. Travel and other general administrative supplies, such as office supplies and postage, are still 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 second 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 second 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 be significant variability by quarter and from year to year. Capital outlay through the second quarter of 2021 is slightly above that of 2020 and is off to the typical slow start. Capital spending tends to be higher in the third and fourth quarter of the year and the outlay for the new Highway facility be predominately in 2022 and not 2021. Outside of the new Highway facility, at this point in the year, the county has no reason not to expect the other budgeted capital outlay to occur.

CONCLUSION

Overall, at the end of the second quarter of 2021, the county continues to be 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 ~4% and sales tax collections continue to be very strong. Most of the economic indicators for the first quarter are relatively flat to ahead of those from one-year ago, except for interest earned which continues to be due to the market conditions. In addition, the local unemployment rate has seen considerable improvement from a year ago and results in ranking Eau Claire County in the top 10 lowest county rates. Through the first half of 2021 the county financial activity was strong and I am not currently aware of any indicators that financial conditions will be any different for the second half of the year.

For additional information, department financial reports for the second quarter ended June 30, 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
Department Budget to Actual
June 30, 2021**

<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>2021 % of Budget</u>	<u>2020 % of Budget</u>	<u>2021 Budget Revenues</u>	<u>2021 Actual Revenues</u>	<u>2021 % of Budget</u>	<u>2020 % of Budget</u>
GENERAL FUND										
Administration	40,023	14,514	242,110	81,033	33.47%	44.72%	242,110	121,056	50.00%	50.02%
Child Support	(253,127)	(246,856)	1,337,209	558,166	41.74%	42.99%	1,337,209	305,039	22.81%	23.99%
CJCC	95,146	74,572	1,070,406	425,984	39.80%	39.15%	1,070,406	521,130	48.69%	46.01%
Corporation Counsel	57,743	69,295	644,043	264,682	41.10%	39.35%	644,043	322,425	50.06%	49.38%
County Board	21,319	22,234	233,932	95,641	40.88%	39.80%	233,932	116,960	50.00%	50.00%
County Clerk	16,617	30,354	299,045	124,469	41.62%	38.20%	299,045	141,086	47.18%	47.25%
Circuit Court	31,667	27,400	1,008,824	379,753	37.64%	34.50%	1,008,824	411,421	40.78%	37.02%
Clerk of Courts	(24,013)	(31,592)	1,481,184	632,985	42.74%	42.05%	1,481,184	608,971	41.11%	39.93%
District Attorney	(34,100)	(26,168)	1,187,186	469,589	39.55%	37.93%	1,187,186	435,489	36.68%	35.82%
Extension	17,425	17,762	298,562	128,893	43.17%	43.58%	298,562	146,318	49.01%	46.58%
Facilities	286,704	307,355	2,296,597	859,888	37.44%	36.83%	2,296,597	1,146,592	49.93%	50.09%
Finance	116,497	51,629	858,105	316,209	36.85%	42.70%	858,105	432,706	50.43%	48.88%
Human Resources	29,564	95,811	533,902	237,388	44.46%	34.05%	533,902	266,952	50.00%	50.00%
Information Services	144,542	342,551	2,160,305	875,782	40.54%	33.07%	2,160,305	1,020,324	47.23%	49.53%
Nondepartmental*	(2,166,841)	(3,713,141)	6,374,221	2,719,355	42.66%	51.41%	6,374,221	552,513	8.67%	-17.70%
Parks and Forest	11,746	(12,183)	1,336,186	466,158	34.89%	32.07%	1,336,186	477,904	35.77%	31.31%
Planning and Development	92,815	(19,567)	1,654,950	687,341	41.53%	42.39%	1,654,950	780,156	47.14%	41.27%
Register in Probate	(299)	19,596	296,527	146,657	49.46%	42.90%	296,527	146,357	49.36%	49.96%
Register of Deeds	118,023	70,852	343,702	142,918	41.58%	39.71%	343,702	260,941	75.92%	59.80%
Sheriff	788,793	811,863	13,491,809	5,867,565	43.49%	42.06%	13,491,809	6,656,358	49.34%	48.01%
Treasurer	19,264	23,582	336,848	136,881	40.64%	39.10%	336,848	156,144	46.35%	49.50%
Veterans Office	28,575	39,697	254,799	105,860	41.55%	35.22%	254,799	134,435	52.76%	54.37%
TOTAL GENERAL FUND	(561,916)	(2,030,439)	37,740,452	15,723,193	41.66%	41.52%	37,740,452	15,161,277	40.17%	36.10%

*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
 Department Budget to Actual
 June 30, 2021

Department	2021 YTD Actual Surplus/(Deficit)	2020 YTD Actual Surplus/(Deficit)	2021 Budget Expenses	2021 Actual Expenses	2021 % of Budget	2020 % of Budget	2021 Budget Revenues	2021 Actual Revenues	2021 % of Budget	2020 % of Budget
HEALTH AND HUMAN SERVICES FUNDS										
Human Services Fund	(3,302,967)	(4,996,947)	34,954,011	14,705,088	42.07%	22.41%	34,954,011	11,402,121	32.62%	30.68%
DHS Pass Thru Grant Fund^	(676,814)	(122,882)	8,770,520	2,656,511	30.29%	N/A	8,770,520	1,979,697	22.57%	N/A
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(3,979,781)	(5,119,829)	43,724,531	17,361,599	39.71%	N/A	43,724,531	13,381,818	30.60%	N/A
DEBT SERVICE FUND	20,115,091	3,379,928	12,646,856	1,248,830	9.87%	4.26%	12,646,856	21,363,920	168.93%	49.13%
CAPITAL PROJECTS FUND	30,791,259	337,365	34,410,501	1,108,955	3.22%	24.07%	34,410,501	31,900,213	92.70%	2.01%
ENTERPRISE FUNDS										
Airport	618,300	343,813	5,117,498	669,441	13.08%	39.64%	5,117,498	1,287,741	25.16%	54.07%
Highway	731,602	1,133,964	24,437,724	3,604,311	14.75%	42.79%	24,437,724	4,335,913	17.74%	38.78%
TOTAL ENTERPRISE FUNDS	1,349,902	1,477,777	29,555,222	4,273,752	14.46%	42.59%	29,555,222	5,623,654	19.03%	39.78%
SPECIAL REVENUE FUNDS										
American Rescue Act Plan	10,163,670	-	-	-	NA	N/A	-	10,163,670	NA	N/A
Land Records Retained Fees	83,871	65,800	100,000	1,514	1.51%	0.00%	100,000	85,385	85.39%	50.38%
Watershed	22,540	(23,390)	398,045	27,688	6.96%	24.11%	398,045	50,227	12.62%	4.13%
Recycling	401,897	395,516	1,442,075	575,079	39.88%	42.14%	1,442,075	976,976	67.75%	70.07%
West Central Drug Task Force (Forfeiture Funds)	(29,257)	(64,953)	106,924	29,257	27.36%	19.15%	106,924	-	0.00%	141.66%
Aging and Disability Resource Center	(169,590)	(142,507)	3,075,300	1,295,757	42.13%	38.70%	3,075,300	1,126,167	36.62%	32.01%
TOTAL SPECIAL REVENUE FUNDS	10,473,130	230,466	5,122,344	1,929,295	37.66%	37.56%	5,122,344	12,402,425	242.12%	42.87%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	58,187,684	(1,724,732)	163,199,906	41,645,625	25.52%	N/A	163,199,906	99,833,308	61.17%	N/A
INTERNAL SERVICE FUNDS										
Risk Management	(262,660)	(184,722)	1,696,694	845,414	49.83%	44.51%	1,696,694	582,754	34.35%	32.36%
Health Insurance	(160,657)	(184,283)	8,407,187	4,689,423	55.78%	N/A	8,407,187	4,528,766	53.87%	N/A
Shared Services	113,240	(13,896)	784,596	122,172	15.57%	N/A	784,596	235,412	30.00%	N/A
TOTAL INTERNAL SERVICE FUNDS	(310,077)	(382,901)	10,888,477	5,657,009	51.95%	292.00%	10,888,477	5,346,932	49.11%	261.40%
TOTAL COUNTY	57,877,607	(2,107,633)	174,088,383	47,302,634	27.17%	44.21%	174,088,383	105,180,241	60.42%	38.80%

	Description	
Original Adopted Budget		169,616,493
Resolution 20-21/111	carryforward/reallocate 2020 Hwy capital budget	592,212
Resolution 20-21/114	reinstate July 2020 step increase in March 2021	450,000
Resolution 21-22/003	2020-2021 carryforward request #1	3,284,591
Resolution 21-22/004	2020-2021 carryforward request #2	145,087
Adjusted Budget		174,088,383

^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
 June 30, 2021

Fund	DEPT Description	TOTAL 2020 YTD Q2	2020 YTD % of Budget	TOTAL 2021 YTD Q2	2021 YTD % of Budget	% Change YTY
100 - GENERAL FUND	Child Support	526,010	43.30%	525,193	41.85%	-1.45%
	CJCC	152,450	37.75%	158,475	41.88%	4.13%
	Corporation Counsel	268,300	39.67%	259,870	41.45%	1.78%
	County Admin	105,779	44.12%	75,267	46.56%	2.44%
	County Board	73,311	40.21%	82,803	43.10%	2.89%
	County Clerk	107,910	42.08%	112,626	42.94%	0.86%
	County Treasurer	123,155	43.58%	128,838	44.18%	0.60%
	Circuit Court	176,934	42.63%	178,204	43.84%	1.21%
	Clerk of Court	610,844	42.23%	606,072	43.51%	1.28%
	District Attorney	415,552	39.20%	425,274	42.67%	3.47%
	Extension	51,014	40.57%	52,861	44.63%	4.06%
	Facilities	359,380	41.53%	367,455	42.59%	1.06%
	Finance Department	294,226	42.77%	265,288	38.28%	-4.49%
	Human Resources	171,100	35.77%	183,736	45.92%	10.15%
	Information Systems	474,541	42.76%	491,370	44.43%	1.67%
	Parks & Forest	313,831	33.16%	330,322	39.72%	6.56%
	Planning & Development	674,008	45.22%	602,738	43.41%	-1.81%
	Register of Deeds	119,938	39.82%	121,166	41.73%	1.91%
	Register of Probate	115,861	43.53%	143,391	50.24%	6.71%
	Sheriff	4,453,091	41.60%	4,482,932	42.64%	1.04%
	Veterans Office	98,432	43.90%	96,216	43.09%	-0.81%
100 - GENERAL FUND Total		9,685,667	41.43%	9,690,097	41.90%	0.47%
205 - HUMAN SERVICES FUND		7,324,293	39.74%	7,360,495	39.82%	0.08%
211 - RECYCLING PROGRAM FUND		32,642	33.36%	30,476	32.47%	-0.89%
215 - ADRC FUND		904,761	39.21%	891,167	41.70%	2.49%
602 - AIRPORT FUND		227,447	44.60%	229,665	41.70%	-2.90%
701 - HIGHWAY		3,069,494	42.44%	2,940,437	42.91%	0.47%
703 - SELF INSURANCE FUND		77,706	38.38%	52,455	33.15%	-5.23%
704 - HEALTH INSURANCE FUND		10	N/A	-	N/A	
Grand Total		21,322,020	40.80%	21,194,792	41.15%	0.35%

Eau Claire County
Trended Personnel Costs
Total Personnel
June 30, 2021

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q2	
100 - GENERAL FUND	Child Support	1,133,360	1,154,021	1,175,764	1,254,921	525,193	41.85%
	CJCC	-	297,977	344,347	378,380	158,475	41.88%
	Corporation Counsel	675,712	716,460	585,540	626,878	259,870	41.45%
	County Admin	534,950	321,436	229,596	161,665	75,267	46.56%
	County Board	96,725	85,883	177,106	192,112	82,803	43.10%
	County Clerk	237,797	245,269	235,971	262,295	112,626	42.94%
	County Treasurer	268,651	264,350	278,434	291,648	128,838	44.18%
	Circuit Court	1,736,089	1,811,755	389,891	406,464	178,204	43.84%
	Clerk of Court	-	-	1,268,992	1,392,874	606,072	43.51%
	District Attorney	882,988	912,539	925,282	996,690	425,274	42.67%
	Extension	112,238	120,699	110,545	118,431	52,861	44.63%
	Facilities	938,033	826,063	788,749	862,794	367,455	42.59%
	Finance Department	504,974	663,778	622,197	693,080	265,288	38.28%
	Human Resources	565,048	540,887	374,535	400,105	183,736	45.92%
	Information Systems	1,016,975	1,030,448	1,052,282	1,105,833	491,370	44.43%
	Parks & Forest	921,035	894,370	746,490	831,553	330,322	39.72%
	Planning & Development	1,386,476	1,409,913	1,325,308	1,388,403	602,738	43.41%
	Purchasing	314,770	-	-	-	-	N/A
	Register of Deeds	243,668	238,169	275,409	290,356	121,166	41.73%
	Register of Probate	256,872	256,677	267,334	285,422	143,391	50.24%
	Sheriff	10,210,791	10,208,624	10,132,821	10,514,198	4,482,932	42.64%
	Veterans Office	173,132	216,534	219,747	223,299	96,216	43.09%
	Nondepartmental	126,315	-	-	450,000	-	0.00%
100 - GENERAL FUND Total		22,336,599	22,215,849	21,526,339	23,127,401	9,690,097	41.90%
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	7,360,495	39.82%
211 - RECYCLING PROGRAM FUND		87,920	91,286	85,777	93,860	30,476	32.47%
215 - ADRC FUND		2,013,505	2,046,102	1,994,376	2,136,856	891,167	41.70%
602 - AIRPORT FUND		485,403	520,960	524,639	550,760	229,665	41.70%
701 - HIGHWAY		6,380,617	6,383,763	6,424,563	6,852,042	2,940,437	42.91%
703 - SELF INSURANCE FUND		120,525	207,441	141,597	158,259	52,455	33.15%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
Grand Total		45,648,470	47,416,779	47,036,947	51,501,520	21,194,792	41.15%

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
June 30, 2021

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q2	
100 - GENERAL FUND	Child Support	788,492	789,363	784,846	838,308	355,351	42.39%
	CJCC	-	210,641	258,729	286,590	116,421	40.62%
	Corporation Counsel	492,468	501,664	442,645	465,801	198,898	42.70%
	County Admin	407,401	252,466	159,190	131,216	60,919	46.43%
	County Board	49,032	42,700	111,964	121,342	50,081	41.27%
	County Clerk	164,891	169,575	156,355	178,807	74,154	41.47%
	County Treasurer	192,254	196,179	205,022	214,069	93,187	43.53%
	Circuit Court	1,171,442	1,216,360	277,847	286,957	122,633	42.74%
	Clerk of Court	-	-	858,782	952,021	403,446	42.38%
	District Attorney	640,386	662,329	692,426	721,330	301,492	41.80%
	Extension	68,541	74,402	68,185	71,818	30,762	42.83%
	Facilities	626,864	555,285	535,168	582,427	249,916	42.91%
	Finance Department	368,238	498,775	440,742	500,379	198,709	39.71%
	Human Resources	410,518	371,385	274,552	284,606	127,841	44.92%
	Information Systems	753,830	753,674	768,765	797,759	338,649	42.45%
	Parks & Forest	684,407	650,455	545,984	618,769	244,459	39.51%
	Planning & Development	1,013,099	1,134,424	1,035,662	1,082,354	437,667	40.44%
	Purchasing	237,160	-	-	-	-	N/A
	Register of Deeds	178,630	174,076	192,846	200,627	83,383	41.56%
	Register of Probate	192,275	200,614	199,942	208,187	80,261	38.55%
	Sheriff	6,036,997	6,419,150	6,688,727	6,967,421	2,840,545	40.77%
	Veterans Services	145,630	172,861	173,554	177,986	76,021	42.71%
	Non-Departmental	-	-	-	450,000	-	0.00%
100 - GENERAL FUND Total		14,622,554	15,046,378	14,871,936	16,138,774	6,484,795	40.18%
202 - COUNTY LAND RECORDS		115,000	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		9,753,998	11,138,116	11,208,319	12,697,729	4,966,054	39.11%
211 - RECYCLING PROGRAM FUND		70,517	72,576	67,206	75,460	21,281	28.20%
215 - ADRC FUND		1,463,955	1,477,798	1,431,449	1,521,269	630,451	41.44%
602 - AIRPORT FUND		342,966	360,870	363,148	385,946	155,166	40.20%
701 - HIGHWAY		3,848,719	2,322,689	2,565,705	2,755,393	1,142,979	41.48%
703 - SELF INSURANCE FUND		95,697	122,927	95,032	108,512	34,627	31.91%
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
Grand Total		30,313,407	30,541,354	30,602,795	33,683,083	13,435,353	39.89%

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
June 30, 2021**

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted Budget	2021 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support	191	229	274	-	7	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	480	47.98%
	Circuit Court	394	880	273	-	143	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	3,023	20.15%
	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	2,090	84.61%
	Planning & Development	322	727	229	1,750	164	9.37%
	Purchasing	7	-	-	-	-	N/A
	Register of Deeds	-	-	-	-	-	N/A
	Register of Probate	-	-	-	-	-	N/A
	Sheriff	928,509	750,607	396,879	445,630	177,795	39.90%
	Veterans Services	70	202	73	200	44	21.87%
	Non-Departmental	-	-	-	-	-	N/A
100 - GENERAL FUND Total		952,879	783,013	410,761	470,350	184,292	39.18%
202 - COUNTY LAND RECORDS		-	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		98,016	68,154	56,830	-	33,241	N/A
211 - RECYCLING PROGRAM FUND		-	149	150	-	41	N/A
215 - ADRC FUND		5,088	557	1,002	-	342	N/A
602 - AIRPORT FUND		9,507	20,889	9,375	12,000	5,406	45.05%
701 - HIGHWAY		216,444	347,803	146,630	259,181	85,069	32.82%
703 - SELF INSURANCE FUND		-	-	-	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
Grand Total		1,281,933	1,220,564	624,748	741,531	308,391	41.59%

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
June 30, 2021**

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted Budget	2021 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support	344,678	364,429	390,643	416,613	169,836	40.77%
	CJCC	-	87,333	85,618	91,790	42,054	45.82%
	Corporation Counsel	182,416	212,252	142,718	161,077	60,972	37.85%
	County Admin	126,962	68,878	70,388	30,449	14,346	47.12%
	County Board	47,693	43,182	65,142	70,770	32,722	46.24%
	County Clerk	72,888	75,691	79,615	83,488	38,472	46.08%
	County Treasurer	75,486	66,610	72,486	76,579	35,171	45.93%
	Circuit Court	564,253	594,515	111,771	119,507	55,428	46.38%
	Clerk of Court	-	-	409,829	440,553	202,626	45.99%
	District Attorney	242,030	250,072	232,853	275,360	123,782	44.95%
	Extension	43,072	46,156	42,360	46,613	22,099	47.41%
	Facilities	300,070	257,534	247,119	265,367	114,516	43.15%
	Finance Department	134,897	162,981	180,457	188,701	66,034	34.99%
	Human Resources	154,423	169,487	99,983	115,499	55,895	48.39%
	Information Systems	262,288	276,599	283,270	308,074	152,721	49.57%
	Parks & Forest	230,684	233,484	196,684	210,314	83,773	39.83%
	Planning & Development	373,055	274,762	289,418	304,299	164,906	54.19%
	Purchasing	77,603	-	-	-	-	N/A
	Register of Deeds	65,039	64,093	82,563	89,729	37,783	42.11%
	Register of Probate	64,597	56,063	67,391	77,235	63,130	81.74%
	Sheriff	3,245,285	3,038,867	3,047,215	3,101,147	1,464,592	47.23%
	Veterans Services	27,431	43,471	46,121	45,113	20,152	44.67%
	Nondepartmental	126,315	-	-	-	-	N/A
100 - GENERAL FUND Total		6,761,165	6,386,458	6,243,643	6,518,277	3,021,011	46.35%
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	2,361,200	40.82%
211 - RECYCLING PROGRAM FUND		17,403	18,562	18,421	18,400	9,154	49.75%
215 - ADRC FUND		544,463	567,747	561,924	615,587	260,373	42.30%
602 - AIRPORT FUND		132,931	139,201	152,116	152,814	69,093	45.21%
701 - HIGHWAY*		2,315,454	3,713,270	3,712,228	3,837,468	1,712,388	44.62%
703 - SELF INSURANCE FUND		24,827	84,514	46,565	49,747	17,829	35.84%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
Grand Total		14,053,130	15,654,861	15,809,403	17,076,906	7,451,048	43.63%

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.

Eau Claire County
Annual Sales Tax Collections

Month	2019	2020	2021	Cumulative YTY Change
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
April	854,152	759,489	1,235,684	900,757
May	1,020,614	1,000,779	1,078,714	978,692
Total YTD	\$ 4,208,578	\$ 4,163,761	\$ 5,142,453	
Budget	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
Actual Collections	\$ 11,109,693	\$ 10,982,263		
Excess (Short)	\$ 260,477	\$ 131,303		
	2019 Surplus	2020 Surplus		
Monthly Average	\$ 925,808	\$ 915,189		

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	1,235,684
May	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714
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	
Total	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 5,142,453
Budgeted	\$ 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	\$ 10,500,960
Excess (Short)	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ (5,358,507)
	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	2020 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,196,452,592	
Monthly Average	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	

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	\$ 926,670	\$ 883,529
May	\$ 969,878	\$ 1,000,779
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

Month	2019	2020	2021	Cumulative YTY Change
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
May	221,855	217,201	217,849	36,798
June	219,188	232,732	241,106	45,172
Total	\$ 1,293,039	\$ 1,268,842	\$ 1,314,014	
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
Actual Collections	\$ 2,452,040	\$ 2,424,099		
YTD Excess (Short)	\$ 152,040	\$ 124,099		
	2019 Surplus	2020 Surplus		
Monthly Average	\$ 204,337	\$ 202,008	\$ 109,501	

Eau Claire County
Annual Vehicle Registration Fee Collections

Month	2019	2020	2021
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	217,849
June	219,188	232,732	241,106
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	
Total	\$ 2,452,040	\$ 2,424,099	\$ 1,314,014
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000
YTD Excess (Short)	\$ 152,040	\$ 124,099	\$ (1,085,987)
Monthly Average	\$ 204,337	\$ 202,008	\$ 219,002

Month	Monthly Avg	Median
January	\$ 193,718	\$ 183,874
February	\$ 181,045	\$ 185,387
March	\$ 235,588	\$ 229,001
April	\$ 231,637	\$ 233,777
May	\$ 218,968	\$ 217,849
June	\$ 231,009	\$ 232,732
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.

2021 New Vendors & Vendors Changed Quarterly

		Qtr 1 - Created	Qtr 1 - Changed	Qtr 2 - Created	Qtr 2 - Changed	TOTAL
ADM	Administration	1	1			2
ADR	ADRC	10	17	6	9	42
AIR	Airport	3	7	2	5	17
CC	Corp Counsel	1	2	2	2	7
CCK	County Clerk	0	2			2
COU	County Multi Department	0	19	0	22	41
CSA	Child Support Agency	1	4	1	0	6
CTS	Courts	4	10	1	8	23
DA	District Attorney	1	1	2	1	5
DHS	Human Services	25	45	21	38	129
EMP	Employee-W9 not required	8	135	10	21	174
EXT	Extension	0	1	1	4	6
FAC	Facilities			2	5	7
FIN	Finance	4	5	2	4	15
GOV	Government-W9 not required	1	97	1	42	141
HRS	Human Resources	0	1	2	2	5
HWY	Highway	2	13	12	21	48
IS	Information Systems	0	4	2	8	14
JUR	Juror-W9 not required	52	13	163	8	236
PAR	Parks & Forest	1	3	2	9	15
PKRT	Parks Rental Refund-W9 not required	1	4	2	0	7
PLA	Planning & Development	5	12	5	6	28
REI	Reimbursements Misc-W9 not required	7	10	17	9	43
SHE	Sheriff	2	12	5	13	32
TAX	Tax Refunds	46	8	5	2	61
TRE	Treasurer RE Tax Refund-W9 not required			0	1	1
VET	Veterans	0	1			1
WIT	Witness Fees-W9 not required	0	3			3
SUM		175	430	266	240	1111

2021 Vendor Totals Year to Date

Q2

Vendor No	Vendor Name	Account Payment Amount
144347	WEA INSURANCE CORPORATION	\$ 3,497,986
062847	DEPARTMENT OF EMPLOYEE TRUST FUNDS	2,216,495
000224	CITY OF EAU CLAIRE TREASURER	1,163,566
007080	LUTHERAN SOCIAL SERVICES INC	1,158,649
002038	BROTOLOC INC	885,587
000422	EAU CLAIRE CITY COUNTY HEALTH DEPARTMENT	693,141
003239	COUNTY OF ST CROIX	622,369
000173	CAILLIER CLINIC LTD	618,784
130338	EB EMPLOYEE SOLUTIONS LLC	596,285
000504	COUNTY OF DUNN	578,000
003756	COUNTY OF POLK DEPT OF HUMAN SERVICES	516,090
100218	COUNTY OF DOUGLAS	515,210
005822	WISCONSIN MUNICIPAL MUTUAL INS COMPANY	496,694
099066	CORRECTIONAL HEALTHCARE COMPANIES INC	474,254
101508	US BANK NATL ASSOC ND	468,804
005046	LE PHILLIPS MEMORIAL PUBLIC LIBRARY	450,552
126080	AVIDIA BANK	442,358
070319	HEARTLAND LABEL PRINTERS INC	427,716
008847	COUNTY OF CHIPPEWA	420,604
005637	XCEL ENERGY	395,233
000220	CITY OF ALTOONA CLERK TREASURER	380,888
000265	COUNTY OF BARRON	335,811
000318	COUNTY OF PIERCE	329,455
144452	NATIONWIDE RETIREMENT SOLUTIONS INC	283,018
001527	COUNTY OF TREMPPEALEAU	278,674
104574	ADVANCED DISPOSAL FKA VEOLIA	273,409
087807	BOXX SANITATION LLC	266,233
027332	NORTHWEST COUNSEL & GUIDANCE CLINIC INC	262,957
074616	TRINITY EQUESTRIAN CENTER	231,193
075043	CHILEDIA INSTITUTE INC	221,700
100196	COUNTY OF BURNETT DEPT OF HEALTH & HUMAN	200,902
159352	OGNI INC	191,824
039608	CHIPPEWA VALLEY ENERGY	188,246
117668	ARAMARK SERVICES INC	183,376
087572	TEAM LABORATORY CHEMICAL CORP	181,500
002676	EWALD'S	179,831
003572	DELTA DENTAL PLAN OF WISCONSIN INC	176,924
124575	COUNTY OF DUNN ADMINISTRATION	174,469
160230	VISTA CARE WISCONSIN INC	170,200
002017	WISCONSIN, STATE OF	167,627
121649	MUNICIPAL PROPERTY INSURANCE COMPANY	166,673
158569	OLYMPIC BUILDERS GENERAL CONTRACTORS INC	162,110
003333	BARTINGALE MECHANICAL	159,088
126390	STANDARD INSURANCE COMPANY	151,851
160377	HORLACHER HOMESTEAD LLC	151,347

002685	SYSCO FOOD SERVICES OF BARABOO	146,299
007495	UNIVERSAL TRUCK EQUIPMENT	140,895
160601	ROYAL TRUCK & EQUIPMENT INC	133,445
006831	L E PHILLIPS TREATMENT CENTER	118,150
001759	DELL MARKETING LP	117,737
002980	ALTOONA PUBLIC LIBRARY	117,566
121894	INTEGRITY INSURANCE COMPANY	117,458
001665	ALTOONA, SCHOOL DISTRICT OF	114,603
065307	COUNTY OF WASHBURN DHHS	111,577
000479	FALL CREEK SCHOOL DISTRICT	110,049
000995	MAYO CLINIC HEALTH SYSTEM-NW WI REGION	102,236
056979	MID STATE TRUCK SERVICE INC	101,401
152820	PELION BENEFITS INC	100,301
008138	WISCONSIN SCTF	92,431
007972	AUGUSTA SCHOOL DISTRICT	92,339
002989	TOWN OF BRIDGE CREEK TREASURER	92,032
122670	PREVEA HEALTH	91,383
001946	FRIENDS OF BEAVER CREEK RESERVE	90,000
003282	CESA 10/COOP EDUC SERVICE AGENCY	88,274
005937	EMPLOYEE BENEFITS CORPORATION	87,112
160381	SPACE EXPLORATION TECHNOLOGIES CORP	86,850
126942	HABILITATION CENTER / MILLCREEK OF ARKAN	86,450
007735	MINNESOTA LIFE INSURANCE CO	84,658
133000	SCHMIDT, KIMBERLY PMHNP-BC LTD	84,263
001998	STATE OF WISCONSIN	83,909
007965	WESTERN DAIRYLAND ECONOMIC OPPORTUNITY	83,814
000420	RAWHIDE INC	81,779
036463	FIDLAR TECHNOLOGIES INC	80,116
145041	TRANSCENDENT TECHNOLOGIES LLC	79,210
000837	NEW VISIONS TREATMENT HOMES OF WI INC	76,638
000484	WASTE MANAGEMENT NORTHERN WI - MN	74,132
134872	MILKWEED CONNECTIONS LLC	74,054
160233	LAURSEN ASPHALT REPAIR EQUIPMENT SALES	73,754
008099	NORTHWEST PASSAGE LTD	69,135
030171	MONARCH PAVING CO	68,965
159867	5 ALARM FIRE & SAFETY EQUIPMENT LLC	68,678
160378	COMPEER FINANCIAL FLCA	68,653
120960	J & F FACILITY SERVICES INC	67,908
156809	AT&T MOBILITY LLC (FIRSTNET)	67,197
008167	TRY MEDIATION INC	66,810
013196	LF GEORGE INC	66,127
057215	UNIVERSITY OF WISCONSIN EXTENSION	64,984
136794	ALIA	64,769
001145	AYRES ASSOCIATES	62,615
157660	ROBERTSON, TIMOTHY	62,400
109940	US BANK VOYAGER FLEET SYSTEMS	61,297
001731	WEST CENTRAL WISCONSIN REGIONAL	60,162
030961	GOODWILL INDUSTRIES OF NORTH CENTRAL WIS	58,632

004212	CHILDREN'S SERVICE SOCIETY OF WI CORP	56,446
001849	POSITIVE ALTERNATIVES INC	56,407
003537	SHORT ELLIOTT HENDRICKSON INC	56,402
069884	NEW HOPE HALLIE INC	54,303
121797	US BANCORP GOVERNMENT LEASING & FINANCE	53,278
001549	JOHN DEERE FINANCIAL	50,794
031496	DEPARTMENT OF ADMINISTRATION	50,220
	VENDORS BELOW \$50,000 YTD (1,454 VENDORS)	<u>6,285,840</u>
	TOTAL YTD THROUGH Q2'21	<u>\$ 32,964,613</u>

BUDGET PRIORITIES and POLICIES

1 – Eau Claire County will provide **necessary services** to those most in need within the limits established by the availability of resources and statutory authority. Balancing of funding with social benefit shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

2 – Eau Claire County will protect, maintain, and enhance its **financial reserves** and provide the oversight necessary to assure its citizens and creditors of its **financial and institutional stability**. Revenue enhancements to offset operational costs and improve financial health will be pursued.

3 - The most costly programs funded by Eau Claire County property tax dollars are those that respond to **social need**. Social need tends to be greatest when economic growth, which provides key county funding through the property tax and sales tax, is least. This **inverse relationship to needs and funding is acknowledged**.

4 – Eau Claire County will consciously **consider reducing the level of services** provided when reductions in departmental revenue can be directly **related to reductions in state or federal aid**.

5 - Even if not mandated, **programs and services should be encouraged if they hold down costs elsewhere**. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

6 - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The **transition to future budgets should be smooth, honest, and within long-term plans**.

7 - The County's **physical assets shall be properly and timely maintained**. Deferring maintenance so that other programs can be provided is strongly discouraged.

8 – The budget will **align with the county strategic plan**; and preference will be given to services or programs that fulfill the plan.