

Eau Claire County 2022 Budget Summary
Recommended Budget
Tax Levy Analysis

	2021	2022
2020 Payable 2021 Actual County Levy	\$ 36,218,402	\$ 37,658,104
Less: Adjustment for Debt Service	(11,555,844)	(12,446,856)
Less: Adjustment for Library	(804,203)	(1,006,030)
Less: Adjustment for County Bridge Aid	(250,000)	(40,000)
Less: Adjustment for County Share of Refunded Taxes	(204)	(13,607)
2020 Payable 2021 Adjusted Actual County Levy	\$ 23,608,151	\$ 24,151,611
Add: Terminated TID	-	-
Add: Net New Construction (2.0%)	543,460	482,549
Less: Personal Property Tax Aid	(188,009)	(202,842)
2021 Payable 2022 Allowable Levy Before Adjustments	\$ 23,963,602	\$ 24,431,318
Add: Adjustment for Debt Service	12,446,856	14,656,311
Add: Adjustment for Library	1,006,030	1,016,120
Add: Adjustment for Highway Bridge Aid	40,000	40,000
Add: Adjustment for County Share of Refunded Taxes	13,607	42,975
2021 Payable 2022 Allowable Levy (including Debt Service and Library)	\$ 37,470,095	\$ 40,186,724
Total Levy Requested by Departments	\$ 37,387,907	\$ 42,815,799
Net County Administrator Recommendations	82,188	(2,629,075)
Recommended 2022 Budget Levy	\$ 37,470,095	\$ 40,186,724

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Eau Claire County
Comparative Statement of County Tax Rates and Levies

Levy Year	Budget Year	Equalized Valuation [^]	Equalized Value % Increase	County Tax Levy*	Levy % Increase	County Equalized Mill Rate	General Fund Applied Surplus	Applied Sales Tax
2009	2010	\$6,645,181,700	N/A	\$24,108,061	2.59%	\$3.628	\$661,904	\$7,675,000
2010	2011	\$6,581,932,400	-0.95%	\$24,284,714	0.73%	\$3.690	\$647,700	\$7,675,000
2011	2012	\$6,606,564,000	0.37%	\$24,493,206	0.86%	\$3.707	\$921,700	\$7,800,000
2012	2013	\$6,577,462,500	-0.44%	\$25,397,935	3.69%	\$3.861	\$912,700	\$8,060,000
2013	2014	\$6,744,500,200	2.54%	\$26,178,192	3.07%	\$3.881	\$738,200	\$8,586,000
2014	2015	\$6,971,614,400	3.37%	\$27,690,123	5.78%	\$3.972	\$703,013	\$8,950,000
2015	2016	\$7,217,049,100	3.52%	\$29,015,350	4.79%	\$4.020	\$547,000	\$9,280,000
2016	2017	\$7,487,463,400	3.75%	\$30,595,302	5.45%	\$4.086	\$522,000	\$9,600,000
2017	2018	\$7,873,610,400	5.16%	\$32,235,911	5.36%	\$4.094	\$1,573,911	\$10,100,000
2018	2019	\$8,372,886,600	6.34%	\$34,019,076	5.53%	\$4.063	\$437,450	\$10,849,216
2019	2020	\$8,847,256,600	5.67%	\$36,015,560	5.87%	\$4.071	\$755,582	\$10,850,960
2020	2021	\$9,452,253,400	6.84%	\$37,470,095	4.04%	\$3.964	\$776,648	\$10,500,960
2021	2022	\$10,129,476,700	7.16%	\$40,186,724	7.25%	\$3.967	\$328,510	\$11,718,000

*See detail of operating levy and debt levy below.

[^]See County Glossary of Terms for definition of equalized value.

Eau Claire County
Detail of Total Levy Components

Levy Year	Budget Year	Operating Levy [^]	Debt Levy	Total County Tax Levy	Change in Operating Levy	Change in Debt Service Levy
2009	2010	\$ 20,868,694	\$ 3,239,367	\$ 24,108,061		
2010	2011	\$ 21,494,011	\$ 2,790,703	\$ 24,284,714	\$ 625,317	\$ (448,664)
2011	2012	\$ 21,651,803	\$ 2,841,403	\$ 24,493,206	\$ 157,792	\$ 50,700
2012	2013	\$ 22,505,087	\$ 2,892,848	\$ 25,397,935	\$ 853,284	\$ 51,445
2013	2014	\$ 22,155,009	\$ 4,023,183	\$ 26,178,192	\$ (350,078)	\$ 1,130,335
2014	2015	\$ 22,316,013	\$ 5,374,110	\$ 27,690,123	\$ 161,004	\$ 1,350,927
2015	2016	\$ 22,470,772	\$ 6,544,578	\$ 29,015,350	\$ 154,759	\$ 1,170,468
2016	2017	\$ 22,728,432	\$ 7,866,870	\$ 30,595,302	\$ 257,660	\$ 1,322,292
2017	2018	\$ 23,340,621	\$ 8,895,290	\$ 32,235,911	\$ 612,189	\$ 1,028,420
2018	2019	\$ 23,786,057	\$ 10,233,019	\$ 34,019,076	\$ 445,436	\$ 1,337,729
2019	2020	\$ 24,459,716	\$ 11,555,844	\$ 36,015,560	\$ 673,659	\$ 1,322,825
2020	2021	\$ 25,023,239	\$ 12,446,856	\$ 37,470,095	\$ 563,523	\$ 891,012
2021	2022	\$ 25,530,413	\$ 14,656,311	\$ 40,186,724	\$ 507,174	\$ 2,209,455

[^]The operating levy includes charges for the libraries and highway bridge aid, as well as net new construction, and refunded/re-scinded taxes.

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Eau Claire County 2022 Budget Summary
2022 Recommended Budget
Budgeted Changes in Fund Balance

	General Fund - Fund 100	American Rescue Plan Act - Fund 201	Human Services - Fund 205	Debt Service - Fund 300	Capital Projects - Fund 405	Other Governmental Funds	Proprietary Funds	Internal Service Funds	Total
REVENUES									
Tax Levy	\$ 14,447,603	\$ -	\$ 8,808,190	\$ 14,656,311	\$ -	\$ 236,401	\$ 2,038,219		\$ 40,186,724
Sales Tax	11,718,000	-	-	-	-	-	-		11,718,000
Other Taxes	3,655,915	-	-	-	-	100,000	2,600,000		6,355,915
Intergovernmental Grants & Aids	3,334,312	-	21,356,588	-	-	3,155,715	5,438,947		33,285,562
Intergovernmental Charges for Services	154,200	-	15,293,346	-	-	-	2,861,529	12,125,325	30,434,400
Public Charges for Services	4,483,686	-	1,010,823	-	-	1,193,347	1,103,882		7,791,738
Licenses & Permits	426,280	-	-	-	-	-	-		426,280
Fines & Forfeitures	490,000	-	220,995	-	-	-	-		710,995
Other Revenue	632,576	-	-	-	57,500	390,525	226,520	36,407	1,343,528
									-
Total Revenue	\$ 39,342,572	\$ -	\$ 46,689,942	\$ 14,656,311	\$ 57,500	\$ 5,075,988	\$ 14,269,097	\$ 12,161,732	\$ 132,253,142
EXPENDITURES									
General Government	9,532,708	9,913,130	-	-	-	100,000	-	12,538,038	32,083,876
Judicial	4,752,278	-	-	-	-	-	-	-	4,752,278
Public Safety	17,194,295	-	1,584,609	-	-	108,499	-	-	18,887,403
Health & Social Services	3,174,904	250,000	45,802,621	-	-	3,141,645	-	-	52,369,170
Transportation & Public Works	-	-	-	-	-	1,487,225	46,057,910	-	47,545,135
Culture & Education	2,961,498	-	-	-	-	-	-	-	2,961,498
Conservation & Economic Development	2,126,128	-	-	-	-	238,619	-	-	2,364,747
Debt Service	-	-	-	15,946,360	-	-	-	-	15,946,360
Capital Outlay									
General Government	-	-	-	-	4,127,526	-	-	-	4,127,526
Public Safety	-	-	-	-	255,850	-	-	-	255,850
Culture & Education	-	-	-	-	1,568,000	-	-	-	1,568,000
Conservation & Economic Development	-	-	-	-	140,000	-	-	-	140,000
Total Expenditures	\$ 39,741,811	\$ 10,163,130	\$ 47,387,230	\$ 15,946,360	\$ 6,091,376	\$ 5,075,988	\$ 46,057,910	\$ 12,538,038	\$ 183,001,843
OTHER FINANCING SOURCES (USES)									
Bond Proceeds	-	-	-	-	14,761,103	-	-	-	14,761,103
Transfers In (Out)	-	-	-	-	(29,416,583)	-	29,416,583	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (14,655,480)	\$ -	\$ 29,416,583	\$ -	\$ 14,761,103
Budgeted Change in Fund Balance	\$ (399,239)	\$ (10,163,130)	\$ (697,288)	\$ (1,290,049)	\$ (20,689,356)	\$ -	\$ (2,372,230)	\$ (376,306)	\$ (35,987,598)

* Use of Fund Balance for Human Services Fund 205 is for the CCS Reconciliation and WIMCR reimbursement expected to be received in December 2023.

Eau Claire County
2022 Recommended Budget Summary

Department	Expenditures	Other Revenue	Tax Levy	Use of Fund Balance
General Government				
Administration	\$ 268,866	\$ -	\$ 268,866	\$ -
American Rescue Plan Act	10,163,130	-	-	10,163,130
Corporation Counsel	789,969	34,450	755,519	-
County Board	214,585	-	214,585	-
County Clerk	331,706	59,050	272,656	-
Facilities	2,382,814	469,448	1,913,366	-
Finance	907,696	22,000	885,696	-
Human Resources	563,563	-	563,563	-
Information Systems	2,128,404	12,000	2,116,404	-
Non-Departmental ^	1,255,980	-	927,470	328,510
Register of Deeds	382,407	750,000	(367,593)	-
Treasurer	354,088	614,500	(260,412)	-
Total General Government	19,743,208	1,961,448	7,290,120	10,491,640
Judicial				
Circuit Court	1,098,537	899,594	198,943	-
Clerk of Courts	1,573,051	1,053,100	519,951	-
Community Agencies	133,619	-	133,619	-
Criminal Justice Services	1,173,404	257,317	916,087	-
District Attorney	1,233,042	668,586	564,456	-
Register in Probate	291,268	36,000	255,268	-
Total Judicial	5,502,921	2,914,597	2,588,324	-
Public Safety				
Communications Center	1,910,134	-	1,910,134	-
Community Agencies	6,000	-	6,000	-
Medical Examiner	422,761	162,000	260,761	-
Planning & Development	210,623	111,848	98,775	-
Sheriff	14,002,633	1,147,884	12,854,749	-
Total Public Safety	16,552,151	1,421,732	15,130,419	-
Transportation & Public Works				
Airport	3,945,549	1,170,299	403,020	2,372,230
Highway	42,072,361	40,477,162	1,595,199	-
Highway Bridge Aid	40,000	-	40,000	-
Total Transportation & Public Works	46,057,910	41,647,461	2,038,219	2,372,230
Health & Human Services				
ADRC	3,141,645	2,915,244	226,401	-
Child Support	1,356,269	1,257,520	98,749	-
Community Agencies	214,720	43,620	171,100	-
Health Department-City/Co	1,334,181	-	1,334,181	-
Human Services**	47,387,230	37,881,752	8,808,190	697,288
Veterans Services	269,734	16,000	253,734	-
Total Health & Human Services	53,703,779	42,114,136	10,892,355	697,288

Eau Claire County
2022 Recommended Budget Summary

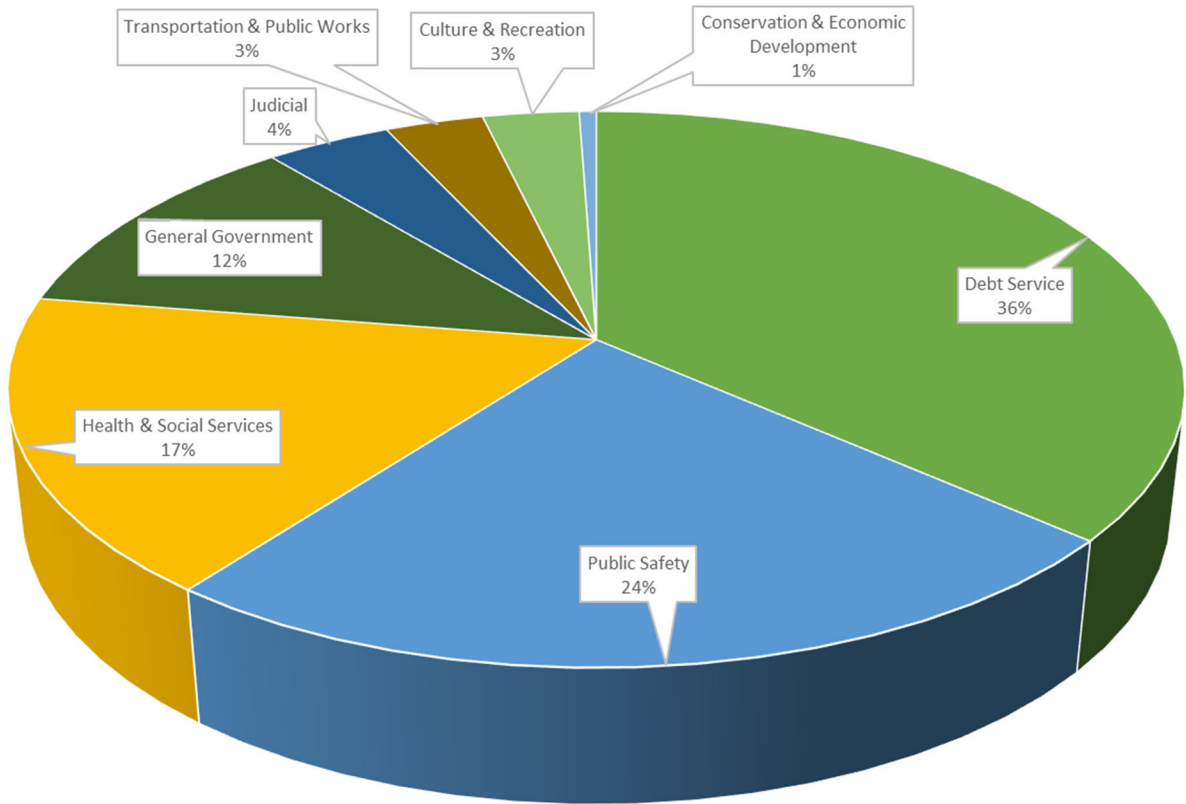
Department	Expenditures	Other Revenue	Tax Levy	Use of Fund Balance
Culture, Recreation, & Education				
Beaver Creek	180,000	-	180,000	-
Community Agencies	34,000	-	34,000	-
Extension	296,490	13,344	283,146	-
Library Funding	1,016,120	-	1,016,120	-
Parks & Forest	1,434,888	924,419	481,838	28,631
Total Culture, Recreation, & Education	2,961,498	937,763	1,995,104	28,631
Conservation & Economic Development				
Community Agencies	121,647	-	121,647	-
Planning & Development	3,294,473	2,422,739	848,853	22,881
Parks & Forest	488,482	1,085,533	(616,268)	19,217
Total Conservation & Development	3,904,602	3,508,272	354,232	42,098
Capital Projects				
Capital Projects	35,507,959	14,818,603	-	20,689,356
Total Capital Projects	35,507,959	14,818,603	-	20,689,356
Debt Service				
Debt Service	15,946,360	-	14,656,311	1,290,049
Total Debt Service	15,946,360	-	14,656,311	1,290,049
Internal Service Funds				
Risk Management	1,669,247	1,451,436	-	217,811
Health Insurance	10,250,223	10,244,036	-	6,187
Shared Services	618,568	466,260	-	152,308
Total Internal Service Funds	12,538,038	12,161,732	-	376,306
Grand Total	\$ 212,418,426	\$ 121,485,744	\$ 54,945,084	\$ 35,987,598
Less: General Revenues				
Sales Tax			11,718,000	
Shared Revenue			2,632,842	
State Property Tax Aid			202,842	
State Computer Aid			181,945	
Forest Crop Tax			22,731	
Total General Revenue			\$ 14,758,360	
Net Levy Request			\$ 40,186,724	
Levy Available			\$ 40,186,724	
Estimated Surplus/(Shortfall)			\$ 0	
^Nondepartmental Expenses				
<i>Fund 100 Workers' Comp not allocated</i>	\$ 28,438			
<i>Fund 100 Liability Insurance not allocated</i>	189,032			
<i>Countywide Employee Relations</i>	10,000			
<i>Matrix Restructuring</i>	700,000			
	\$ 927,470			

** Use of Fund Balance for Human Services Fund 205 is for the CCS Reconciliation and WIMCR reimbursement expected to be received in December 2023.

Eau Claire County
Levy by Function Summary
2022 Recommended Budget

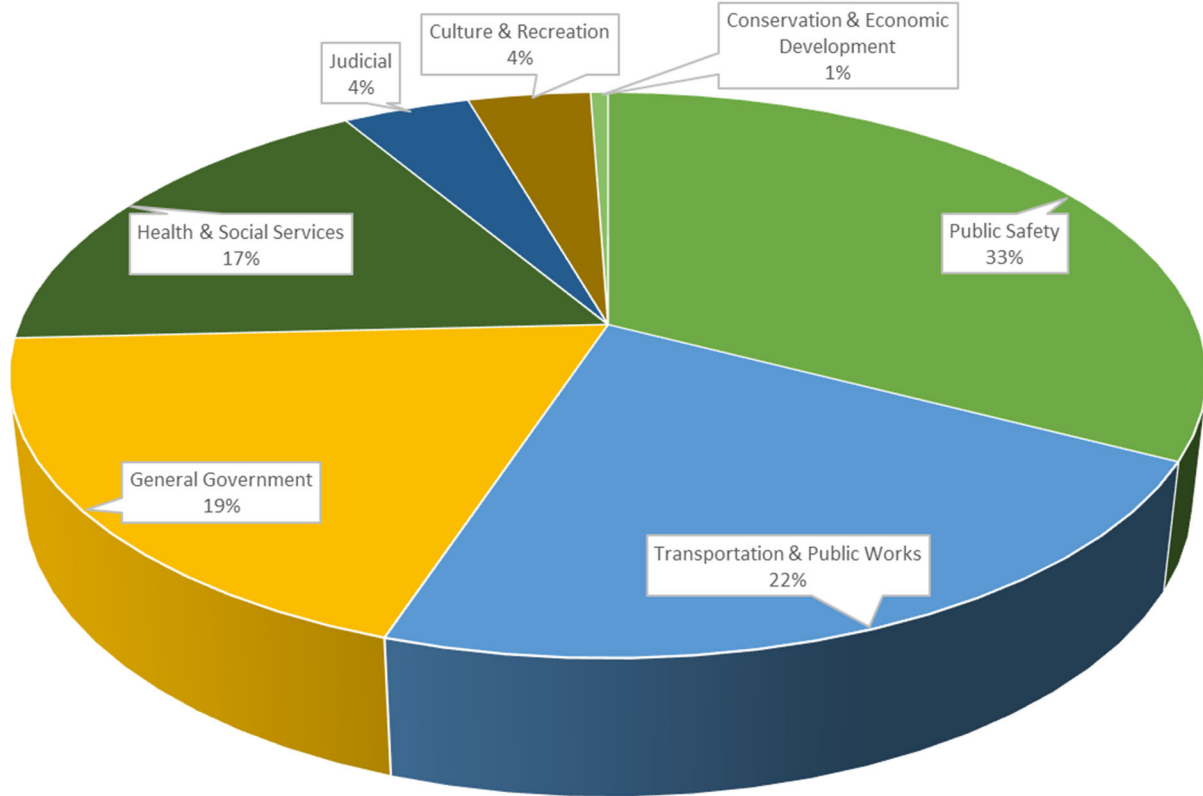
	2019	2020	2021	2022 Recommended	21-22 \$ increase/ (decrease)	21-22 % increase/ (decrease)	2022 Category % of Total Levy
Debt Service	\$ 10,233,019	\$ 11,555,844	\$ 12,446,856	\$ 14,656,311	\$ 2,209,455	17.75%	26.67%
General Government	6,590,722	6,067,582	6,729,607	7,290,120	560,513	8.33%	13.27%
Public Safety	13,858,437	14,432,569	14,485,025	15,130,419	645,394	4.46%	27.54%
Health & Human Services	10,551,799	10,887,156	10,619,132	10,892,355	273,223	2.57%	19.82%
Judicial	2,508,188	2,445,031	2,383,628	2,588,324	204,696	8.59%	4.71%
Culture & Recreation	1,790,851	1,901,236	1,858,154	1,995,104	136,950	7.37%	3.63%
Transportation	2,128,187	2,328,187	2,038,219	2,038,219	-	N/A	3.71%
Conservation & Economic Development	241,425	278,133	448,047	354,232	(93,815)	N/A	0.64%
Total Funding Requested	47,902,628	49,895,738	51,008,668	54,945,084	3,936,416	7.72%	100.00%
Less: General Revenues							
Sales Tax	10,849,216	10,850,960	10,500,960	11,718,000	1,217,040	11.59%	
Shared Revenue	2,606,405	2,614,431	2,644,969	2,632,842	(12,127)	N/A	
State Property Tax Aid	217,675	200,167	188,009	202,842	14,833	7.89%	
State Computer Aid	180,256	184,620	181,945	181,945	-	N/A	
Forest Crop Tax	30,000	30,000	22,690	22,731	41	0.18%	
Total General Revenue	13,883,552	13,880,178	13,538,573	14,758,360	1,219,787	9.01%	
Net Levy Request	\$ 34,019,076	\$ 36,015,560	\$ 37,470,095	\$ 40,186,724	\$ 2,716,629		
Estimated Levy Available	\$ 34,019,076	\$ 36,015,560	\$ 37,470,095	\$ 40,186,724			
Estimated Surplus/(Shortfall)	\$ -	\$ -	\$ -	\$ (0)			

2022 Levy by Function



- Debt Service
- Public Safety
- Health & Social Services
- General Government
- Judicial
- Transportation & Public Works
- Culture & Recreation
- Conservation & Economic Development

2022 Levy by Function
Debt Allocated to Respective Functional Area



- Public Safety
- Transportation & Public Works
- General Government
- Health & Social Services
- Judicial
- Culture & Recreation
- Conservation & Economic Development
- Debt Service

Where Does Your 2021 County Property Tax Dollar Go?

The County mill rate for property tax year 2022 is \$3.967 per \$1,000 of equalized property value.

County property tax on a \$240,000 home

Home value*	\$	240,000
Mill rate	\$	3.967
County property tax	\$	952.15

**Median home value for Eau Claire County at 09.22.21,*

per https://www.realtor.com/realestateandhomes-search/Eau-Claire-County_WI/overview

These tax dollars would be allocated according to the 2022 budget, as shown below.

Functional Area	% of Levy	Property Tax Support (\$)
Debt Service	36.47%	\$ 347.26
Public Safety	23.86%	227.17
Health & Social Services	17.18%	163.54
General Government	11.50%	109.45
Judicial	4.08%	38.86
Transportation & Public Works	3.21%	30.60
Culture & Recreation	3.15%	29.95
Conservation & Economic Developme	0.56%	5.32
Total	100.00%	\$ 952.15

The debt service levy covers multiple functional areas. By reallocating the debt service levy over the functional areas it covers, tax dollars would be allocated as follows:

Functional Area	% of Levy	Property Tax Support (\$)
Public Safety	32.61%	\$ 310.48
Transportation & Public Works	22.49%	214.16
General Government	19.13%	182.11
Health & Social Services	17.20%	163.77
Judicial	4.08%	38.86
Culture & Recreation	3.93%	37.47
Conservation & Economic Developme	0.56%	5.32
Total	0.00%	\$ 952.15

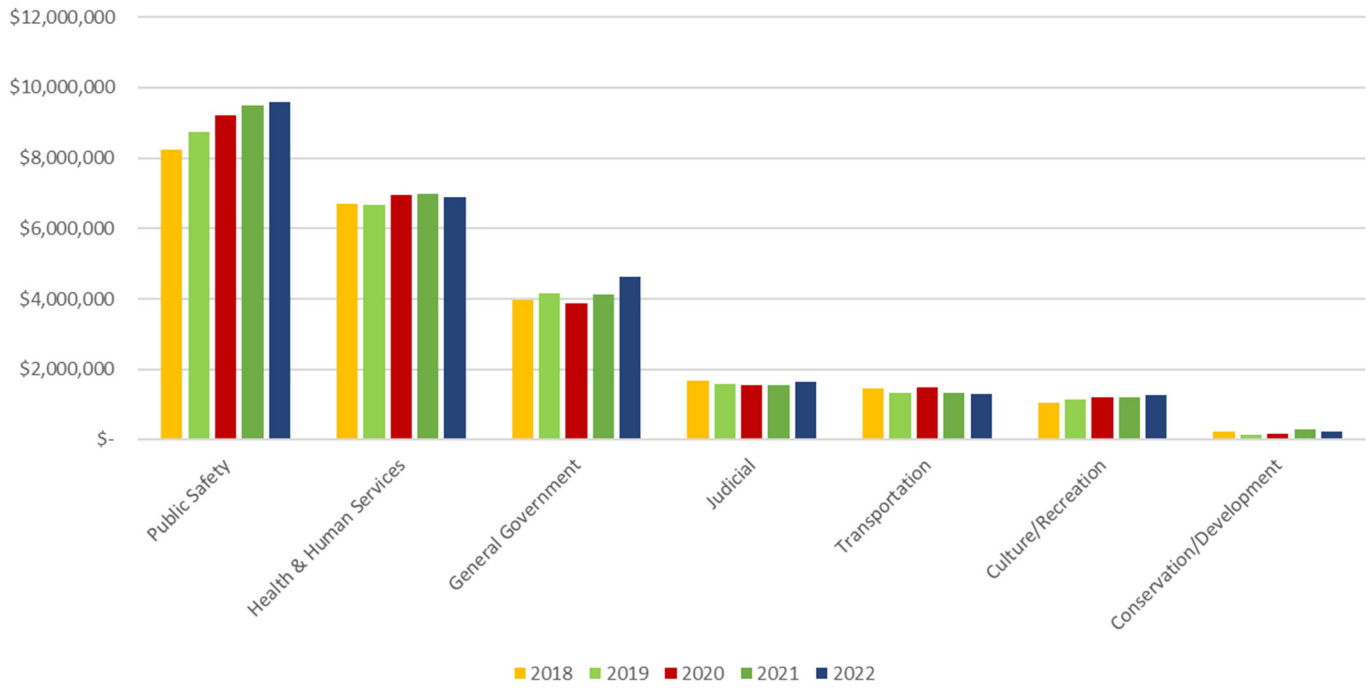
Eau Claire County
Levy by Function Detail
2022 Recommended Budget

Department	2021 Adjusted Tax Levy	2022 Recommended Tax Levy	Increase / (Decrease) in Tax Levy	% Change
General Government				
Administration	\$ 242,110	\$ 268,866	\$ 26,756	11.1%
Corporation Counsel	607,043	755,519	148,476	24.5%
County Board	233,932	214,585	(19,347)	-8.3%
County Clerk	239,095	272,656	33,561	14.0%
Facilities	1,830,917	1,913,366	82,449	4.5%
Finance	840,605	885,696	45,091	5.4%
Human Resources	533,902	563,563	29,661	5.6%
Information Systems	2,015,647	2,116,404	100,757	5.0%
Non-Departmental ^	864,806	927,470	62,664	7.2%
Register of Deeds	(381,298)	(367,593)	13,705	-3.6%
Treasurer	(297,152)	(260,412)	36,740	-12.4%
Total General Government	6,729,607	7,290,120	560,513	8.3%
Judicial				
Circuit Court	161,254	198,943	37,689	23.4%
Clerk of Courts	416,014	519,951	103,937	25.0%
Community Agencies	172,287	133,619	(38,668)	-22.4%
Criminal Justice Services	858,118	916,087	57,969	6.8%
District Attorney	554,096	564,456	10,360	1.9%
Register in Probate	260,527	255,268	(5,259)	-2.0%
Total Judicial	2,422,296	2,588,324	166,028	6.9%
Public Safety				
Communications Center	1,838,856	1,910,134	71,278	3.9%
Community Agencies	6,000	6,000	-	0.0%
Medical Examiner	231,269	260,761	29,492	12.8%
Planning & Development	81,941	98,775	16,834	20.5%
Sheriff	12,326,959	12,854,749	527,790	4.3%
Total Public Safety	14,485,025	15,130,419	645,394	4.5%
Transportation & Public Works				
Airport	403,020	403,020	-	0.0%
Highway	1,595,199	1,595,199	-	0.0%
Highway Bridge Aid	40,000	40,000	-	0.0%
Total Transportation & Public Works	2,038,219	2,038,219	-	0.0%
Health & Human Services				
ADRC	226,401	226,401	-	0.0%
Child Support	64,568	98,749	34,181	52.9%
Community Agencies	172,100	171,100	(1,000)	-0.6%
Health Department-City/Co	1,283,090	1,334,181	51,091	4.0%
Human Services	8,592,506	8,808,190	215,684	2.5%
Veterans Services	241,799	253,734	11,935	4.9%
Total Health & Human Services	10,580,464	10,892,355	311,891	2.9%

Eau Claire County
Levy by Function Detail
2022 Recommended Budget

Department	2021 Adjusted Tax Levy	2022 Recommended Tax Levy	Increase / (Decrease) in Tax Levy	% Change
Culture, Recreation, & Education				
Beaver Creek	180,000	180,000	-	0.0%
Community Agencies	33,500	34,000	500	1.5%
Extension	276,669	283,146	6,477	2.3%
Library Funding	1,006,030	1,016,120	10,090	1.0%
Parks/Expo Center	361,955	481,838	119,883	33.1%
Total Culture, Recreation, & Education	1,858,154	1,995,104	136,950	7.4%
Conservation & Economic Development				
Community Agencies	92,662	121,647	28,985	31.3%
Planning & Development	835,977	848,853	12,876	1.5%
Forestry	(480,592)	(616,268)	(135,676)	28.2%
Total Conservation & Development	448,047	354,232	(93,815)	-20.9%
Debt Service				
Debt Service	12,446,856	14,656,311	2,209,455	17.8%
Total Debt Service	12,446,856	14,656,311	2,209,455	17.8%
Grand Total Funding Requested	51,008,668	54,945,084	3,936,416	7.7%
Less: General Revenues				
Sales Tax	10,500,960	11,718,000	1,217,040	11.6%
Shared Revenue	2,644,969	2,632,842	(12,127)	-0.5%
State Property Tax Aid	188,009	202,842	14,833	7.9%
State Computer Aid	181,945	181,945	-	0.0%
Forest Crop Tax	22,690	22,731	41	0.2%
Total General Revenue	13,538,573	14,758,360	1,219,787	9.0%
Net Levy Request	\$ 37,470,095	\$ 40,186,724	\$ 2,716,629	7.3%
Estimated Levy Available	\$ 37,470,095	\$ 40,186,724	\$ 2,716,629	7.3%
Estimated Surplus/(Shortfall)	-	0	0	
^Nondepartmental Expenses				
<i>Fund 100 Workers' Comp not allocated</i>	\$ 33,000	\$ 28,438	\$ (4,562)	-13.8%
<i>Fund 100 Liability Insurance not allocated</i>	143,300	189,032	45,732	31.9%
<i>Countywide Employee Relations</i>	10,000	10,000	-	0.0%
<i>Citizen and Employee Resource Support</i>	28,506	-	(28,506)	-100.0%
<i>Employee Wages and Benefits (HSA, step increase)</i>	650,000	-	(650,000)	-100.0%
<i>Matrix Restructuring</i>	-	700,000	700,000	N/A
Total Nondepartmental Expenses	\$ 864,806	\$ 927,470	\$ 62,664	7.2%

Historical Operational Levy 2018-2022



Eau Claire County
Year to Year Change in Levy, by Department
2022 Recommended Budget

Department	Functional Area	2021 Adjusted Tax Levy	2022 Recommended Tax Levy	Increase / (Decrease) in Tax Levy	% Change
Debt Service	Various	\$ 12,446,856	\$ 14,656,311	\$ 2,209,455	17.8%
Sheriff	Public Safety	12,326,959	12,854,749	527,790	4.3%
Human Services	Health & Human Services	8,592,506	8,808,190	215,684	2.5%
Corporation Counsel	General Government	607,043	755,519	148,476	24.5%
Clerk of Courts	Judicial	416,014	519,951	103,937	25.0%
Information Systems	General Government	2,015,647	2,116,404	100,757	5.0%
Facilities	General Government	1,830,917	1,913,366	82,449	4.5%
Communications Center	Public Safety	1,838,856	1,910,134	71,278	3.9%
Non-Departmental ^	Various	864,806	927,470	62,664	7.2%
Criminal Justice Services	Judicial	858,118	916,087	57,969	6.8%
Health Department-City/Co	Health & Human Services	1,283,090	1,334,181	51,091	4.0%
Finance	General Government	840,605	885,696	45,091	5.4%
Circuit Court	Judicial	161,254	198,943	37,689	23.4%
Treasurer	General Government	(297,152)	(260,412)	36,740	-12.4%
Child Support	Health & Human Services	64,568	98,749	34,181	52.9%
County Clerk	General Government	239,095	272,656	33,561	14.0%
Human Resources	General Government	533,902	563,563	29,661	5.6%
Planning & Development	Various	917,918	947,628	29,710	3.2%
Medical Examiner	Public Safety	231,269	260,761	29,492	12.8%
Administration	General Government	242,110	268,866	26,756	11.1%
Register of Deeds	General Government	(381,298)	(367,593)	13,705	-3.6%
Veterans Services	Health & Human Services	241,799	253,734	11,935	4.9%
District Attorney	Judicial	554,096	564,456	10,360	1.9%
Library Funding	Culture, Education, and Recreation	1,006,030	1,016,120	10,090	1.0%
Extension	Culture, Education, and Recreation	276,669	283,146	6,477	2.3%
ADRC	Health & Human Services	226,401	226,401	-	0.0%
Airport	Transportation & Public Works	403,020	403,020	-	0.0%
Beaver Creek	Culture, Education, and Recreation	180,000	180,000	-	0.0%
Highway	Transportation & Public Works	1,595,199	1,595,199	-	0.0%
Highway Bridge Aid	Transportation & Public Works	40,000	40,000	-	0.0%
Register in Probate	General Government	260,527	255,268	(5,259)	-2.0%
Community Agencies	Various	476,549	466,366	(10,183)	-2.1%
Parks & Forest	Various	(118,637)	(134,430)	(15,793)	13.3%
County Board	General Government	233,932	214,585	(19,347)	-8.3%
Grand Total Funding Requested		\$ 51,008,668	\$ 54,945,084	\$ 3,936,416	7.7%
Less: General Revenues					
Sales Tax		10,500,960	11,718,000	1,217,040	11.6%
Shared Revenue		2,644,969	2,632,842	(12,127)	-0.5%
State Property Tax Aid		188,009	202,842	14,833	7.9%
State Computer Aid		181,945	181,945	-	0.0%
Forest Crop Tax		22,690	22,731	41	0.2%
Total General Revenue		13,538,573	14,758,360	1,219,787	9.0%
Net Levy Request		\$ 37,470,095	\$ 40,186,724	\$ 2,716,629	7.3%
Estimated Levy Available		\$ 37,470,095	\$ 40,186,724	\$ 2,716,629	7.3%
Estimated Surplus/(Shortfall)		\$ -	\$ 0	\$ 0	
^Nondepartmental Expenses					
<i>Fund 100 Workers' Comp not allocated</i>		\$ 33,000	\$ 28,438	\$ (4,562)	-13.8%
<i>Fund 100 Liability Insurance not allocated</i>		143,300	189,032	45,732	31.9%
<i>Countywide Employee Relations</i>		10,000	10,000	-	0.0%
<i>Citizen and Employee Resource Support</i>		28,506	-	(28,506)	-100.0%
<i>Employee Wages and Benefits (HAS increase, March 2021 step increase)</i>		650,000	-	(650,000)	-100.0%
<i>Matrix Restructuring</i>		-	700,000	700,000	N/A
<i>Total Nondepartmental Expenses</i>		\$ 864,806	\$ 927,470	\$ 62,664	7.2%

Eau Claire County
2022 Recommended Tax Levy Summary

Department	Requested Tax Levy	Total Recommended Changes	Recommended Tax Levy	Comments
General Government				
Administration	\$ 269,498	\$ (632)	\$ 268,866	
Corporation Counsel	764,021	(8,502)	755,519	
County Board	215,635	(1,050)	214,585	
County Clerk	280,235	(7,579)	272,656	
Facilities	1,902,342	11,024	1,913,366	increase in electric/gas; first floor Ag Center walls
Finance	897,780	(12,084)	885,696	
Human Resources	574,567	(11,004)	563,563	
Information Systems	2,142,634	(26,230)	2,116,404	fund contingency with fund balance; matrix restructuring
Non-Departmental ^	527,470	400,000	927,470	
Register of Deeds	(357,230)	(10,363)	(367,593)	
Treasurer	(255,146)	(5,266)	(260,412)	
Total General Government	6,961,806	328,314	7,290,120	
Judicial				
Circuit Court	213,707	(14,764)	198,943	increase in state grant revenue
Clerk of Courts	590,533	(70,582)	519,951	position start after 01/01/22
Community Agencies	172,287	(38,668)	133,619	Restorative Justice managed under Criminal Justice Services
Criminal Justice Services	876,595	39,492	916,087	REST contract; Restorative Justice contract
District Attorney	582,673	(18,217)	564,456	
Register in Probate	257,826	(2,558)	255,268	
Total Judicial	2,693,621	(105,297)	2,588,324	
Public Safety				
Communications Center	1,871,036	39,098	1,910,134	final calculation Restorative Justice managed under Criminal Justice Services
Community Agencies	6,000	-	6,000	
Medical Examiner	260,761	-	260,761	
Planning & Development	103,658	(4,883)	98,775	savings in medical contract; remaining to be at Sheriff's discretion
Sheriff	13,283,528	(428,779)	12,854,749	
Total Public Safety	15,524,983	(394,564)	15,130,419	
Transportation & Public Works				
Airport	403,020	-	403,020	
Highway	1,595,199	-	1,595,199	
Highway Bridge Aid	40,000	-	40,000	
Total Transportation & Public Works	2,038,219	-	2,038,219	
Health & Human Services				
ADRC	226,401	-	226,401	increase option counselor to 1.0 FTE
Child Support	107,895	(9,146)	98,749	
Community Agencies	171,100	-	171,100	
Health Department-City/Co	1,305,544	28,637	1,334,181	updated budget from Health Dept
Human Services**	9,590,482	(782,292)	8,808,190	updated grant/aid information
Veterans Services	254,767	(1,033)	253,734	
Total Health & Human Services	11,656,189	(763,834)	10,892,355	

Eau Claire County
2022 Recommended Tax Levy Summary

Department	Requested Tax Levy	Total Recommended Changes	Recommended Tax Levy	Comments
Culture, Recreation, & Education				
Beaver Creek	180,000	-	180,000	
Community Agencies	34,000	-	34,000	Restorative Justice managed under Criminal Justice Services
Extension	288,293	(5,147)	283,146	
Library Funding	1,026,151	(10,031)	1,016,120	final calculation
Parks & Forest	489,939	(8,101)	481,838	
Total Culture, Recreation, & Education	2,018,383	(23,279)	1,995,104	
Conservation & Economic Development				
Community Agencies	121,647	-	121,647	
Planning & Development	1,003,547	(154,694)	848,853	grant updates; 3 year project position funded by ARPA
Parks & Forest	(611,343)	(4,925)	(616,268)	
Total Conservation & Development	513,851	(159,619)	354,232	
Debt Service				
Debt Service	15,946,360	(1,290,049)	14,656,311	apply prior year premiums
Total Debt Service	15,946,360	(1,290,049)	14,656,311	
Grand Total	\$ 57,353,412	\$ (2,408,328)	\$ 54,945,084	
Less: General Revenues				
Sales Tax	11,500,000	218,000	11,718,000	
Shared Revenue	2,644,969	(12,127)	2,632,842	
State Property Tax Aid	188,009	14,833	202,842	
State Computer Aid	181,945	-	181,945	
Forest Crop Tax	22,690	41	22,731	
Total General Revenue	14,537,613	220,747	14,758,360	
Net Levy Request	\$ 42,815,799	\$ (2,629,075)	\$ 40,186,724	
Levy Available	\$ 41,498,360		\$ 40,186,724	
Estimated Surplus/(Shortfall)	\$ (1,317,439)		\$ 0	
^Nondepartmental Expenses				
<i>Fund 100 Workers' Comp not allocated</i>	\$ 28,438	\$ -	\$ 28,438	
<i>Fund 100 Liability Insurance not allocated</i>	189,032	-	189,032	
<i>Countywide Employee Relations</i>	10,000	-	10,000	
<i>Matrix Restructuring</i>	-	700,000	700,000	
<i>Contingency Fund</i>	300,000	(300,000)	-	
Total Nondepartmental Expenses	\$ 527,470	\$ 400,000	\$ 927,470	

** Use of Fund Balance for Human Services Fund 205 is for the CCS Reconciliation and WIMCR reimbursement expected to be received in December 2023.

**Eau Claire County
Levy Allocation by Fund
2022 Recommended Budget**

	<u>Amount</u>
Governmental Funds	
Fund 100: General Fund	\$ 14,447,603
Fund 205: Human Services	8,808,190
Fund 207: P&D Watershed Grants	10,000
Fund 212: ADRC	226,401
Fund 300: Debt Service	<u>14,656,311</u>
Subtotal: Governmental Funds	\$ 38,148,505
Enterprise Funds	
Fund 602: Airport	\$ 403,020
Fund 701: Highway	<u>1,635,199</u>
Subtotal: Enterprise Funds	\$ 2,038,219
Total Fund Balance Requests	<u><u>\$ 40,186,724</u></u>

Eau Claire County
Use of Fund Balance Summary
2022 Recommended Budget

	<u>Amount</u>	<u>Intended Use</u>
Governmental Funds		
Fund 100: General Fund	\$ 399,239	contingency fund, grant carryforward amounts
Fund 201: American Rescue Plan Act	10,163,130	2021 tranche received
Fund 205: Human Services	697,288	CCS reconciliation/WIMCR reimbursement
Fund 300: Debt Service	1,290,049	premium on 2021 bond issues/BAB refunds
Fund 405: Capital Projects	<u>20,689,356</u>	bond proceeds for expected carryover projects
Subtotal: Governmental Funds	33,239,062	
Enterprise Funds		
Fund 602: Airport	<u>2,372,230</u>	capital projects
Subtotal: Enterprise Funds	2,372,230	
Internal Service Funds		
Fund 703: Risk Management	217,811	prior year workers' compensation claims
Fund 704: Health Insurance	6,187	remaining wellness grant dollars
Fund 705: Shared Services	<u>152,308</u>	communication updates
Subtotal: Internal Service Funds	376,306	
Total Fund Balance Requests	<u><u>\$ 35,987,598</u></u>	