

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, December 6, 2021
4:30 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 2598 439 4497

Join from the meeting link

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=mbd5b33011d73273d1763dd6a25f88cb8>

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.

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Proposed Resolution 21-22/071 “Authorizing the Sale of Tax Deed Property...” / Discussion – Action
5. Investment Update / Discussion
6. Parks Land Acquisition Opportunities / Discussion
7. Carbon Credits / Discussion
8. Proposed Resolution 21-22/073 “Amending the Library Allocation in the Annual Budget Resolution” / Discussion – Action
9. Proposed Resolution 21-22/075 “Approval of 2021 Gifts, Grants, and/or Donations...” / Discussion – Action
10. Quarter 3 Financial Reports / Discussion
11. 2021 Estimated Fund Balance Update / Discussion
12. Clarification on DHS 2020 Financial Results / Discussion
13. American Rescue Plan Act (ARPA) Update / Discussion
14. Procurement Policy and Local Preference – Discussion
15. Review and Approval of Meeting Minutes / Discussion – Action
 - a. *Regular Meetings – July 26, 2021; October 4, 2021; October 7, 2021; October 14, 2021*
16. Future Meetings and Agenda Items / Discussion – Action
17. Adjourn

Prepared by: Amy Weiss

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

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

1. Distribution of Unspent Educational Dollars / Discussion

Prepared by: Amy Weiss

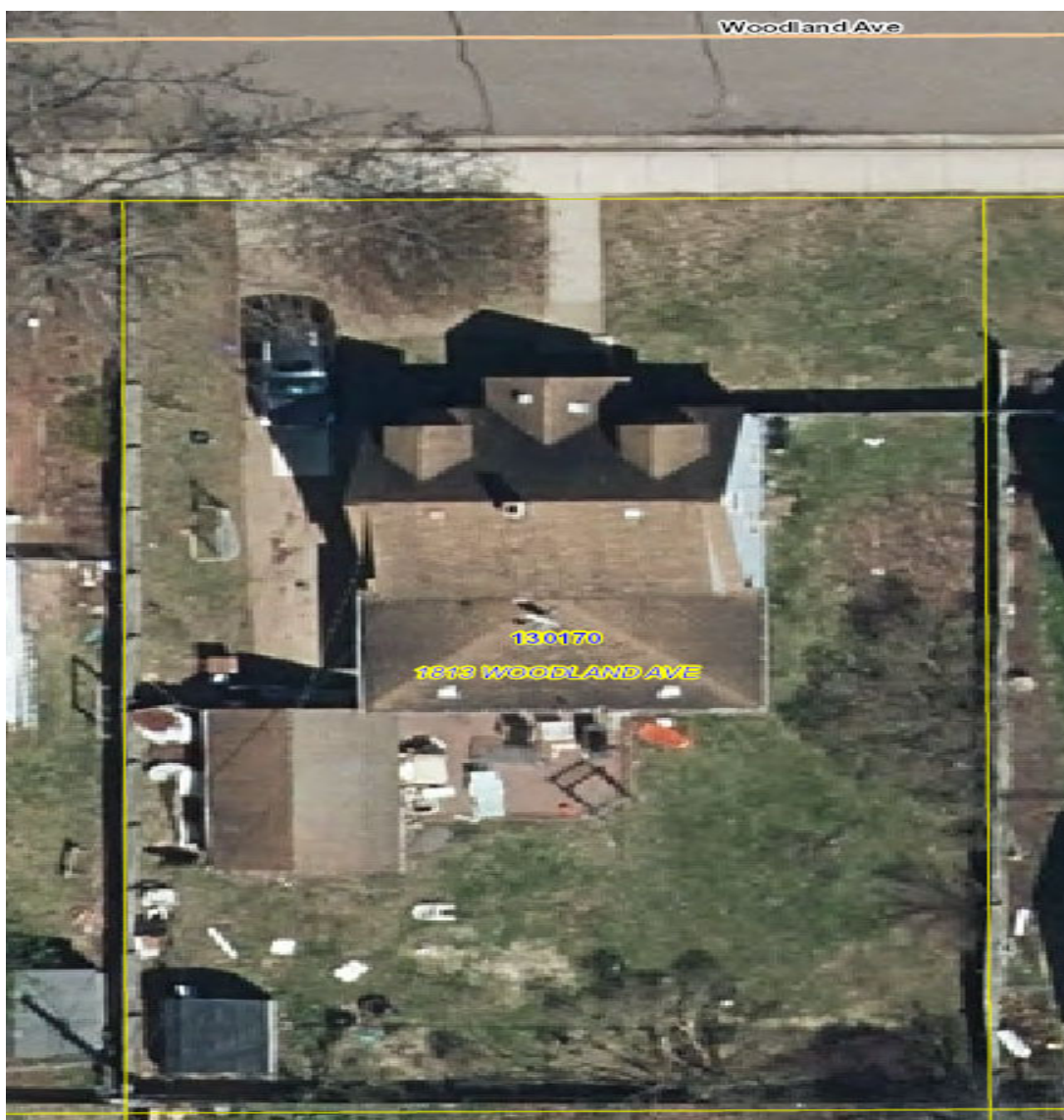
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FACT SHEET
FILE NUMBER: 21-22/071

4.20.100 Sale to former owners. Pursuant to Wis. Stat. § 75.35(3), the county clerk subject to the approval of the county board, is hereby empowered to supervise the sale of tax deeded lands to their former owners, or their heirs, who lost title through delinquent tax collection enforcement procedure, and is further authorized to grant to such former owners first preference and right to purchase said lands.

James S. and Mary B. Knickerbocker have formally requested to purchase from Eau Claire County, a parcel of land taken by Eau Claire County through the process of tax deed. The parcel is located in the City of Eau Claire.

The purchase price of \$25,818.79 will cover all taxes, interest, penalty and expenses incurred by Eau Claire County. James S. and Mary B. Knickerbocker will be responsible for all filing fees.



4 AUTHORIZING THE SALE OF TAX DEED PROPERTY TO FORMER OWNERS JAMES S. AND
5 MARY B. KNICKERBOCKER FOR \$25,818.79; DIRECTING CORPORATION COUNSEL TO
6 PREPARE A QUIT CLAIM DEED ON THE DESCRIBED PROPERTY; DIRECTING THE COUNTY
7 CLERK TO EXECUTE SAID QUIT CLAIM DEED ON BEHALF OF EAU CLAIRE COUNTY.

8 WHEREAS, in accordance with the Eau Claire County Code, Chapter 4.20.100 - Sale to Former Owners;
9 JAMES S. AND MARY B. KNICKERBOCKER formally applied to purchase said property in accordance
10 with the County Code; and

11 WHEREAS, said property can be described as follows:

12 Lot 3, Block 4, Riverview Subdivision in the City of Eau Claire, Eau Claire County, Wisconsin

13 PIN #18221-2-270921-002-2076

14 Computer #221-13-0170-000

15 Delinquent General Taxes (2016-2020) \$ 11,869.61

16 Interest, Penalties, Specials and Expenses (2016-2020) \$ 13,917.68

17 TOTAL \$ 25,818.79

18 NOW, THEREFORE, BE IT RESOLVED by the Eau Claire County Board of Supervisors that the sale of
19 the aforementioned described property to the former owners, James S. and Mary B. Knickerbocker are
20 hereby authorized for \$25,818.79.

21 BE IT FURTHER RESOLVED that said sale must take place no later than 30 days after County Board Approval.

22 BE IT FURTHER RESOLVED that the Corporation Counsel is hereby directed to prepare a quit claim deed to:
23 James S. and Mary B. Knickerbocker.

24 BE IT FURTHER RESOLVED that the County Clerk is hereby directed to execute said quit claim deed on behalf
25 of Eau Claire County.

26 I hereby certify that the foregoing correctly represents the action of the
27 Committee on Finance and Budget on _____, by a vote
28 of ____ for, and ____ against.

29 _____
30 Stella Pagonis, Chair
31 Committee on Finance and Budget

Eau Claire County Treasurer's Office Investment Analysis 2021 (Excluding CDBG and Clerk of Courts Accts)	2021 Budget benchmark .5% Interest on investments	\$100,000.00
	Net Gain (Loss)	\$23,226.01
	Interest Earned	\$31,170.68
	Fees (\$7,869.67 from 2020 assessed in 01/2021)	(\$7,944.67)

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 47,251,669.10	\$ (7,869.67)	\$ 936.64	\$ 96,723,164.28	\$ (101,636,974.44)	\$ 42,330,925.91	↓ \$ (6,933.03)
February	\$ 42,330,925.91	\$ -	\$ 2,291.77	\$ 49,632,487.71	\$ (44,080,550.82)	\$ 47,885,154.57	↑ \$ 2,291.77
March	\$ 47,885,154.57	\$ -	\$ 4,163.13	\$ 45,224,719.12	\$ (44,574,879.92)	\$ 48,539,156.90	↑ \$ 4,163.13
April	\$ 48,539,156.90	\$ -	\$ 2,555.75	\$ 80,251,917.54	\$ (48,625,758.78)	\$ 80,167,871.41	↑ \$ 2,555.75
May	\$ 80,167,871.41	\$ -	\$ 3,088.97	\$ 32,628,341.20	\$ (22,998,949.54)	\$ 89,800,352.04	↑ \$ 3,088.97
June	\$ 89,800,352.04	\$ -	\$ 7,819.17	\$ 47,670,964.64	\$ (34,661,604.52)	\$ 102,817,531.33	↑ \$ 7,819.17
July	\$ 102,817,531.33	\$ (75.00)	\$ 3,713.70	\$ 144,447,261.89	\$ (114,074,365.74)	\$ 133,194,066.18	↑ \$ 3,638.70
August	\$ 133,194,066.18	\$ -	\$ 3,309.78	\$ 121,379,343.04	\$ (152,329,763.92)	\$ 102,246,955.08	↑ \$ 3,309.78
September	\$ 102,246,955.08	\$ -	\$ 1,718.19	\$ 36,823,146.50	\$ (64,035,962.74)	\$ 75,035,857.03	↑ \$ 1,718.19
October	\$ 75,035,857.03	\$ -	\$ 1,573.58	\$ 13,618,649.61	\$ (16,960,025.33)	\$ 71,696,054.89	↑ \$ 1,573.58
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
Total		\$ (7,944.67)	\$ 31,170.68	\$ 668,399,995.53	\$ (643,978,835.75)		↑ \$ 23,226.01

Totals by Quarter:

1st Quarter	\$ (7,869.67)	\$ 7,391.54	\$ (478.13)
2nd Quarter	\$ -	\$ 13,463.89	\$ 13,463.89
3rd Quarter	\$ (75.00)	\$ 8,741.67	\$ 8,666.67
4th Quarter	\$ -	\$ 1,573.58	\$ 1,573.58
	<u>\$ (7,944.67)</u>	<u>\$ 31,170.68</u>	<u>\$ 23,226.01</u>
	Srvc Fees	Interest Earned	Net Gain(Loss)

Totals by Quarter ARPA (included above)

1st Quarter	\$ -	\$ -
2nd Quarter	\$ -	\$ 540.12
3rd Quarter	\$ -	\$ 441.76
4th Quarter	\$ -	\$ 51.75
	<u>\$ -</u>	<u>\$ 1,033.63</u>

Totals by Quarter Highway Bldg (included above)

1st Quarter	\$ -	\$ -
2nd Quarter	\$ -	\$ 1,940.61
3rd Quarter	\$ -	\$ 1,719.52
4th Quarter	\$ -	\$ 454.89
	<u>\$ -</u>	<u>\$ 4,115.02</u>

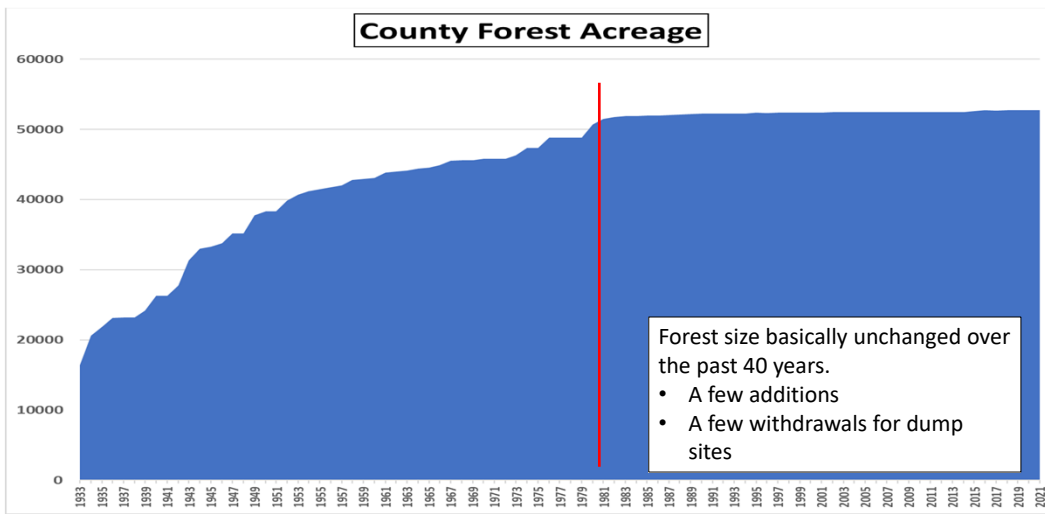


1

<p>Two Major Opportunities</p>	<ul style="list-style-type: none">• Significant parcels available for acquisition<ul style="list-style-type: none">• Five Star Mine• Anderson Family river corridor• Heartwood Timber divestiture• Alternative income sources<ul style="list-style-type: none">• Carbon Credit market (Cap and Trade)• Green energy generation (solar potential)
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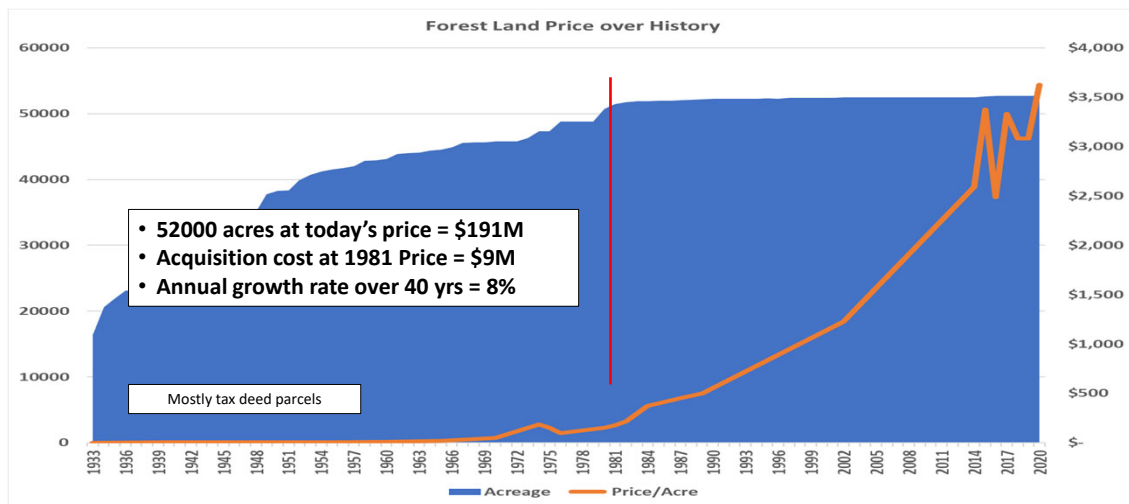
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County Forest Size History



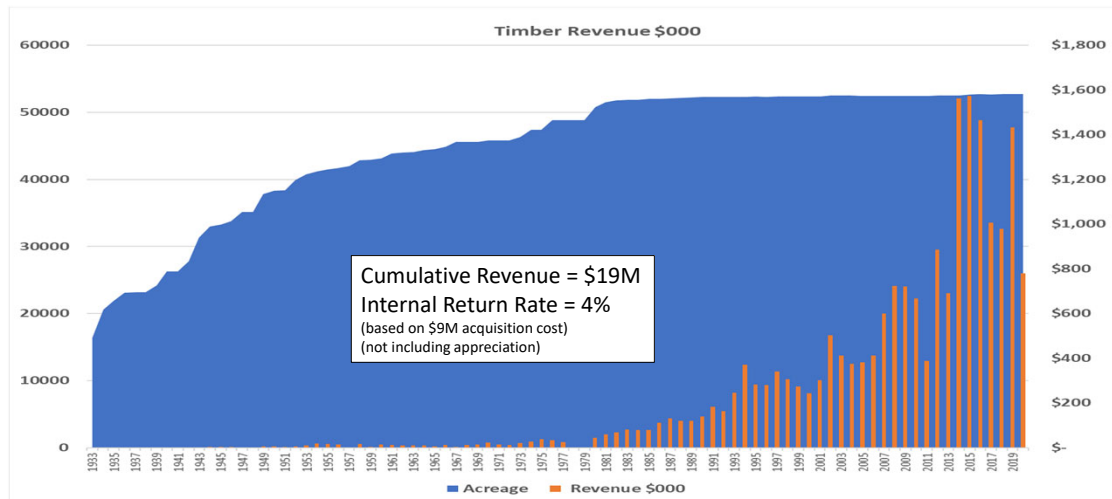
3

County Forest Value (Financial)



4

County Forest Income History



5

We should take advantage of these unique opportunities...

- The County Forest has been static in size for the past 40 years.
- It is a great financial investment
 - Appreciation rate is about 8%
 - Annual income rate is subjective based on what acquisition value is used. But for sure it is better than market rate.
 - Acquisitions typically are >50% grant funded
- Non-financial values include:
 - Environmental stewardship
 - Watershed protection
 - Preservation of intact ecosystem
 - Recreation

6

In fact, we are supposed to !

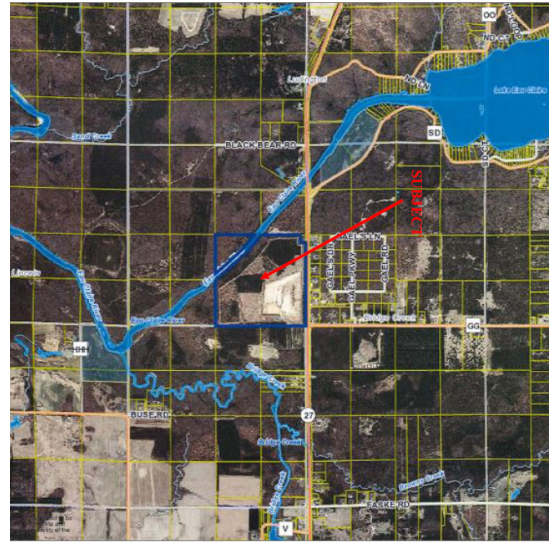
- 16.30.020 Designation of county forest. All county-owned lands now held or hereafter acquired for forestry purposes, established and designated as county forest shall be shown on an official county forest map to be maintained in the department office and shall be entered as county forest lands pursuant to Wis. Stat. § 28.11(4). In addition thereto, the official county forest map shall designate the boundaries of a well-blocked county forest. It is the intent of the board to acquire lands within, or bordering, the county forest boundaries, as they become available and upon a determination by the committee that county ownership of the land is beneficial to the residents of Eau Claire County and of the state. (Ord. 154-2, 2010, Sec. 36; Ord. 128-75 Sec.1, 1985; Ord. 80-81/457 Sec.2 (part), 1981).

7

Potential Forest Land Acquisitions

8

5 Star Sand Mine



9

Info

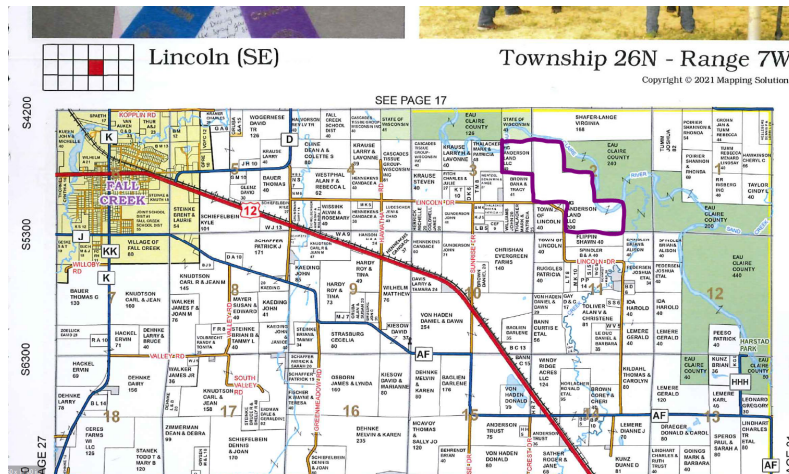
- 156 acres
- Former sand mine site (about 30 acres mined)
- Reclamation
- Good forest land
- Site improvements
- Eau Claire River Frontage approximately 3400'
- Development potential on mined area
 - Solar farm project discussions underway
 - Would yield annual lease payments
 - Possible use of ARP funds for acquisition

10

Prices

- Asking Price – \$895,000
- Appraised Value - \$550,000

Anderson Property – 240 acres



Listing info

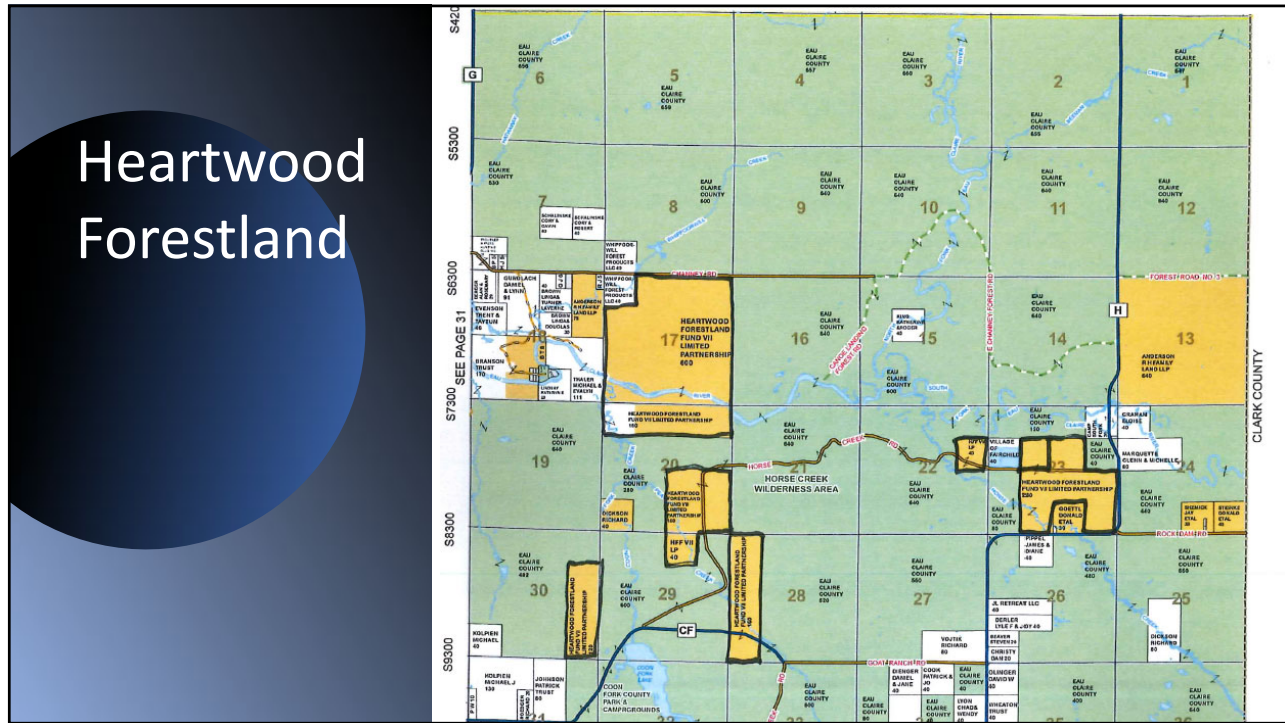
- 240 acres of timber land
- Approximately 120 acres of pine plantation – Outstanding future revenue potential – 2nd and 3rd thinnings coming due.
- Approximately 1.2 new miles of frontage on EC River access
- Would provide access to landlocked County Forest and State of Wisconsin Lands south of Eau Claire River- approximately 175 acres

13

Prices

- Asking Price
\$1,320,000
- Appraised Value
\$859,000

14



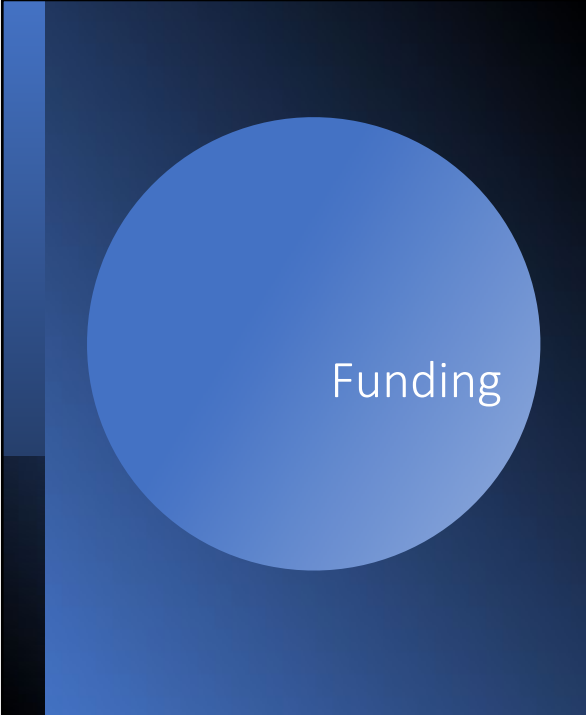
Heartwood Forestland

15

Numbers

- Combined asking price of \$6,235,000
- 1560 total acres for sale, 13 different tracts listed
- Average price per acre of \$3996
- Potential to leverage some Federal match on parcels adjacent to State Natural Area

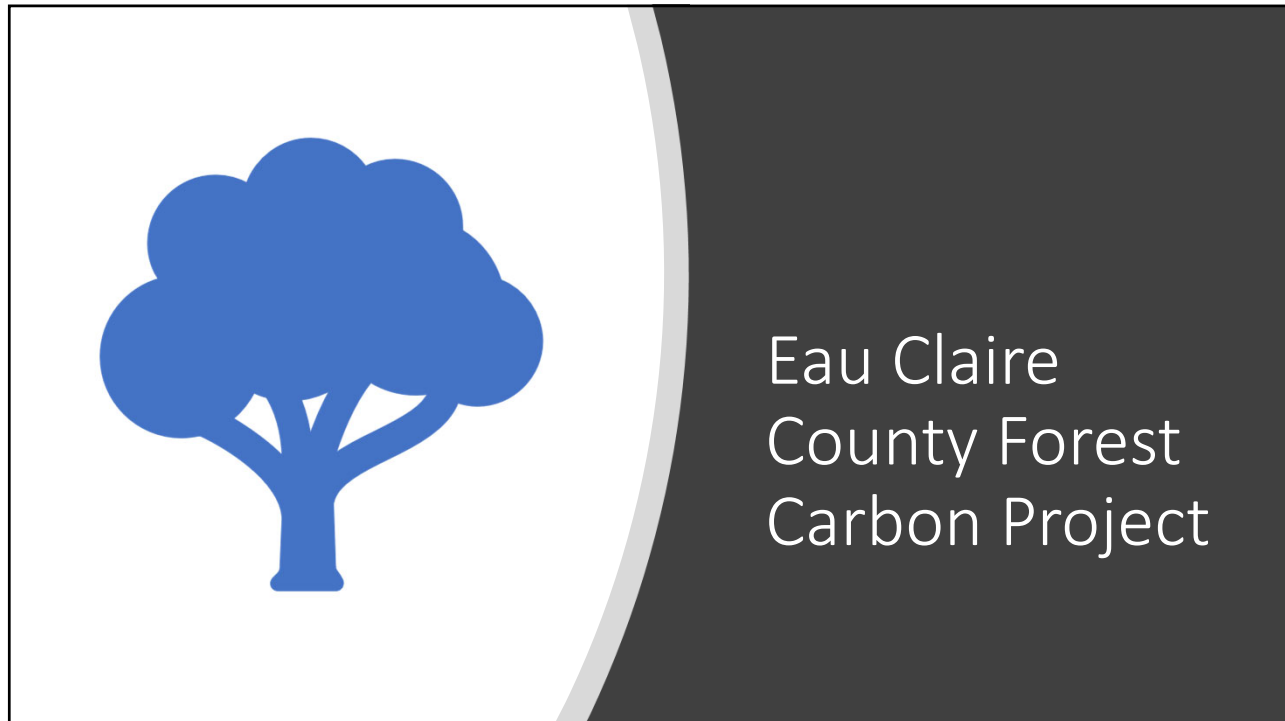
16



Funding

- Knowles Nelson Stewardship – 50% of appraised values
- County Forest Loan Program- 0% interest loan, paid back with 20% of timber revenues
- Section 6 – Federal funding for endangered species conservation
- Other Grants, Donations, Stewardship fundraisers, etc.

17



1



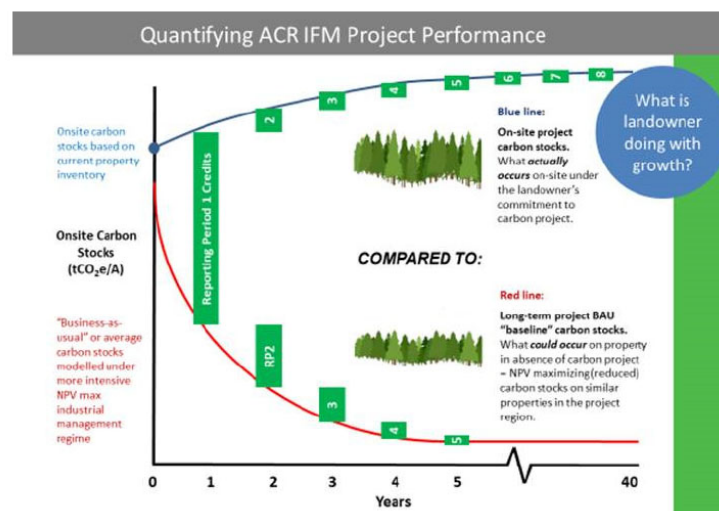
2

Concepts – What is a credit

- A credit or verified emission reduction (VER) is equal to 1 tonne (metric ton) of CO₂e emission.
 - CO₂e = carbon dioxide equivalent
 - This is the unit of trade for most of the world's carbon markets
- Another forest product, but different
 - Monetized through a set of systems and rules
 - Total VER (credits) in a project equal to the “additional” VER's above a baseline, not the total carbon in the forest

3

Concepts – Forest Carbon Accounting



4

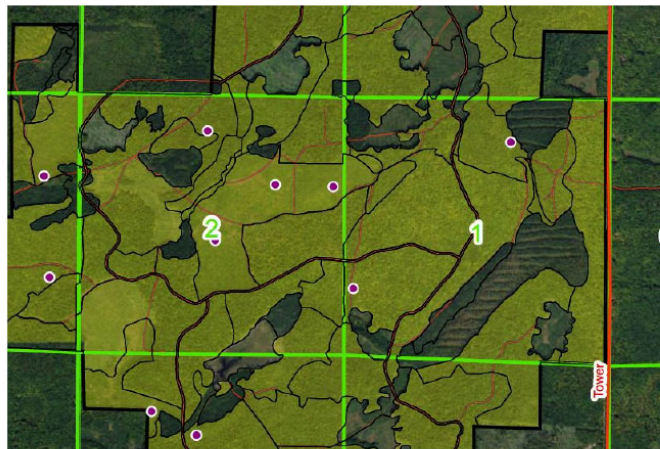
Project Development

- Project feasibility analysis
- Contract
- Listing of project with registration body - ACR
- Inventory design and implementation
- Verification and Audits
- Credit Issuance following initial verification and assessment by registry or board
- Credit Sale – most credits are sold well before the project is even registered

5

What to Enroll

- All productive forest types are eligible
 - Fit project enrollment to your forests multi-use needs
 - Enter at the stand-level
 - Exclude areas with special use or future development potential
- Large projects give more flexibility for year-over-year management
- Large projects generally produce greater per acre return



6

County Forest Enrollment Considerations

- Forests must be certified by FSC/SFI/ATFS or have plan sanctioned by senior government official
- County Forest team has full control of management decision-making
 - Project development
 - Baseline scenarios
 - Harvest plans, silviculture and cutting rates
 - Plans can change
 - You can participate as much as you want in the process and on-going project management
- Commit to long-term requirements
 - Annual reporting
 - 5-year site verification
 - 10-yr re-inventory schedule
 - Repayment of credits if “reversed” due to harvesting

7

Plan Long Term

- **Staff Considerations**
 - Who will manage this work in the future?
 - Utilize other local experts- Subcontract
- **Approach to managing obligations**
 - Endowment for 40-year expenses
 - Early termination is possible- need to repay issued credits (multiple ways to do this)
 - Credit retention (like a bank account) for planned future harvests that will require cutting far into growth (Example – Aspen management when needing to fix issues with age-class diversity)

8

Steps for County

1. Data review, carbon project research and internal education
2. Data organization, analysis, and preparation for presentation to a developer
3. Introduction to a developer
4. Developer reviews data and research client (landowner) objectives, harvest plans, etc. – Provides feasibility summary
5. Developer creates carbon project footprint and project with client
6. **Developer creates project proposal and submits example contract**
7. County to evaluate proposal and contract terms
8. Engagement
9. Forest inventory
10. Verification
11. Project registry
12. Sale of creditsE

9

Fast Moving Markets and Opportunities

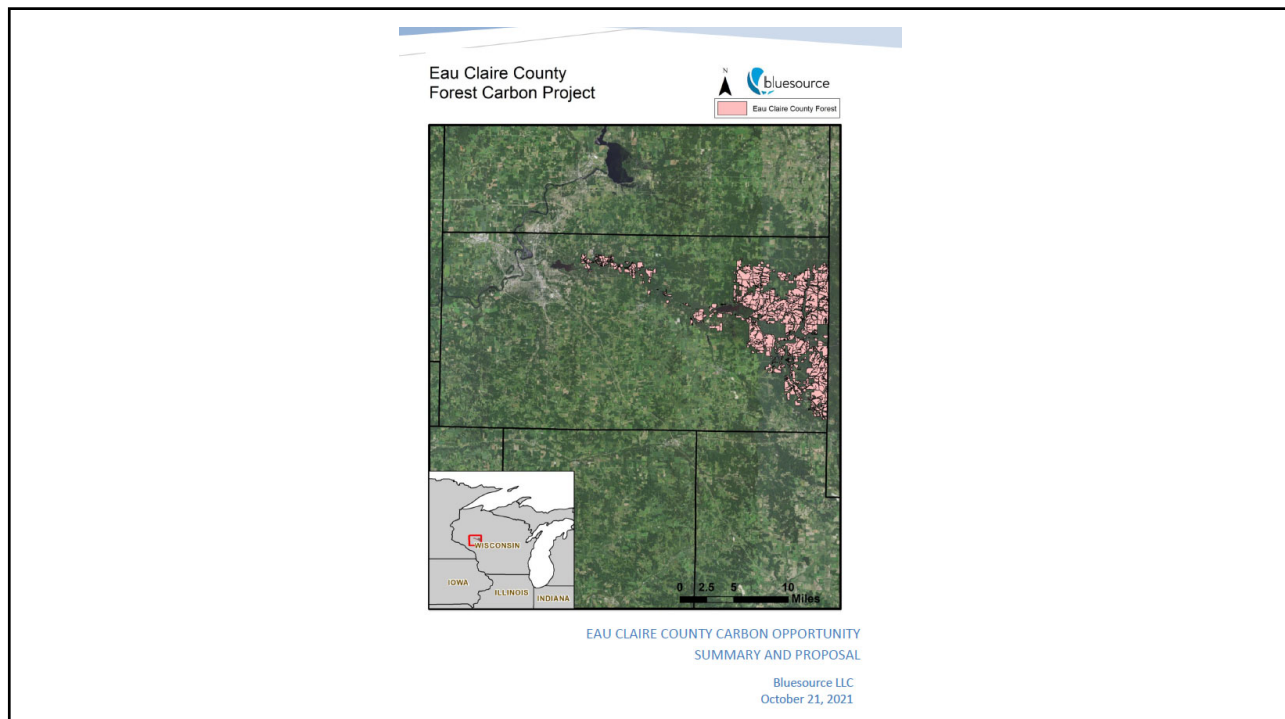
- Voluntary Markets
 - Broad eligibility
 - These markets are real and demand is high
- Other County Forests already under contract include:
 - Bayfield
 - Iron
 - Rusk
 - Washburn

10

Considerations/Risks

- Market is good now, but what if it turns downwards?
- Project developer relationship
- Government mandates cap and trade programs?

11



12

Eau Claire County Forest Revenue

Date	Volume Sold (a)	Price (b)	Gross Revenue	Project Expense (c)	Net Revenue	Buffer Pool (d)	Forest Owner Revenue (e)
2022	99,000	\$9.00	\$891,000	(\$181,786)	\$709,214	(\$71,280)	\$460,630
2023	99,000	\$9.00	\$891,000	(\$29,836)	\$861,164	(\$75,735)	\$570,138
2024	99,000	\$9.00	\$891,000	(\$29,837)	\$861,163	(\$80,190)	\$565,682
2025	99,000	\$9.00	\$891,000	(\$29,837)	\$861,163	(\$84,645)	\$561,227
2026	99,000	\$9.00	\$891,000	(\$29,837)	\$861,163	(\$89,100)	\$556,772
2027	99,000	\$9.00	\$891,000	(\$108,387)	\$782,613	(\$93,555)	\$493,404
2028	60,000	\$9.00	\$540,000	(\$23,209)	\$516,791	(\$59,400)	\$328,193
2029	20,000	\$9.00	\$180,000	(\$16,406)	\$163,594	(\$20,700)	\$101,995
2030	20,000	\$9.00	\$180,000	(\$16,406)	\$163,594	(\$21,600)	\$101,095
2031	20,000	\$9.00	\$180,000	(\$16,407)	\$163,593	(\$22,500)	\$100,195
TOTAL	714,000		\$6,426,000	(\$481,950)	\$5,944,050	(\$618,705)	\$3,839,333

Monitoring Endowment (f)

\$300,564

Monitoring Endowment suggested to be established in year 1 to account for the projects 40-year monitoring obligation. Value is not subtracted from Forest Owner Revenue, merely a suggestion.

13

Next Steps



Authorization by Parks and Forest Committee to move forward with carbon credit program



Negotiate and Sign Contract- County Board approval



Credits hit voluntary market in 18 months



Revenue begins in Fall of 2023

14

Revenue from Credit Sales



USE TO SUPPORT GROWTH OF THE
COUNTY FOREST



SUSTAINABLE PURCHASES TO
SUPPORT 2050 CARBON NEUTRAL
GOAL



REAL BENEFIT ONLY COMES IF WE USE
THE FUNDS TO SUPPORT OTHER
CARBON REDUCING ACTIVITIES

FACT SHEET

TO FILE NO. 21-22/073

This resolution is amending the amount to be levied on municipalities for the special library charges in File 21-22/072.

Pursuant to the Library Services Agreement, the cities of Altoona, Augusta, and Eau Claire and the Village of Fall Creek will pay each other for circulations to residents of other municipalities with libraries. This calculation is part of the annual library levy.

The total amount of special library charge of \$258,848 is correct; however, the distribution of these funds is incorrect. The amounts listed for each municipality should be the amount to be charged as a special charge on the tax levy. File 21-22/072 erroneously listed the amounts each municipality is to receive.

The County Clerk has notified each affected municipality and has corrected the tax apportionment forms. Since this is more than a clerical error, the Clerk is unable to correct this.

Fiscal Impact: \$0.00

Respectfully Submitted,



Amy Weiss
Senior Accounting Manager

2
3
4 **AMENDING THE LIBRARY ALLOCTION IN THE ANNUAL BUDGET RESOLUTION**

5
6 WHEREAS, On November 2nd and 3rd, 2021 the County Board held its annual budget
7 meeting and adopted the budget resolution No. 21-22/072; and

8
9 WHEREAS, The annual budget resolution contains a category for County Special Charges
10 for Inter-Library Municipal Services found on page 2, lines 17-24. This category was listed
11 as follows:

12 County Special Charge for Inter-Municipal Library Services

13
14 Cities of:

15	Altoona	\$134,840
16	Augusta	5,250
17	Eau Claire	116,316
18	Village of Fall Creek	<u>2,442</u>
19	Total	<u>\$258,848</u>

20
21 WHEREAS, the total number of \$258,848 is correct; however, the amounts listed for the
22 municipalities is incorrect, in that it lists the amount of money the municipalities are to
23 receive, and should have instead listed the amount that is being levied against their
24 municipalities; and

25
26 WHEREAS, the correct numbers indicating the amount of the levy should be:

27
28 County Special Charge for Inter-Municipal Library Services

29
30 Cities of:

31	Altoona	\$108,763
32	Augusta	1,502
33	Eau Claire	135,169
34	Village of Fall Creek	<u>13,414</u>
35	Total	<u>\$258,848</u>

36
37 WHEREAS, the County Clerk has already notified the municipalities of the error in the
38 resolution and has notified them of the correct numbers.

39
40 NOW THEREFORE BE IT RESOLVED by the Eau Claire County Board of Supervisors
41 that Resolution No.21-22/072, otherwise known as the annual budget resolution for the
42 2022 budget, be amended to correct the amounts listed for the county special charge for
43 Inter-Municipal Library Services, found on page 2 of the resolution, lines 17-24, and so
44 that it now reads:

1
2 County Special Charge for Inter-Municipal Library Services

3
4 Cities of:

5 Altoona	\$108,763
6 Augusta	1,502
7 Eau Claire	135,169
8 Village of Fall Creek	<u>13,414</u>
9 Total	<u>\$258,848</u>

10
11
12
13

14 I hereby certify that the foregoing correctly represents the action of the Committee on Administration
15 November ____, 2021, by a vote of ____ for, and ____ against.

16
17 _____
18 Nick Smiar, Chair
19 Committee on Administration

20
21 I hereby certify that the foregoing correctly represents the action of the Committee on Finance and
22 Budget on December ____, 2021, by a vote of ____ for, and ____ against.

23
24 _____
25 Stella Pagonis, Chair
26 Committee on Finance and Budget
27

FACT SHEET

FILE NO. 21-22/075

The Finance Department has received requests from several departments to increase their budgets for certain expenditures. These requests are based on additional sources of revenue, either increases in state aid or new grant awards.

Fiscal Impact: No additional cost, as the source of the funding is additional revenue.

Respectfully Submitted

Amy Weiss
Senior Accounting Manager

4 - APPROVAL OF 2021 GIFTS, GRANTS, AND/OR DONATIONS TO EAU CLAIRE
5 COUNTY -

6 WHEREAS, Section 59.52(19) Wis. Stats. empowers the County Board to accept donations,
7 gifts, or grants of money for any public governmental purpose within the powers of the County; and
8

9 WHEREAS, the various departments listed below have received grant awards to be used to
10 support the department’s existing 2021 programs; and
11

12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2021 departmental revenue and expenditure
14 budgets for additional grant awards received year to date 2021.
15

16 DEPARTMENT	DESCRIPTION	AMOUNT
17 ADRC	State Contract Adjustments	\$14,633
18 Parks & Forest	State of WI DNR – Beaver Creek Grant	45,000
19 Information Systems	WEDC Capacity Building Grant – SpaceX Starlink	27,500
20 Human Services	Youth Justice Innovation Grant	150,000
21 Human Services	APS ARPA	26,098
22 Sheriff	Homeland Security Aligned Law Enforcement 23 Response Team SWAT K9 Camera	21,600
24 Sheriff	Homeland Security Aligned Law Enforcement 25 Response Team Technology (Agilemesh) Training	2,000
26 Sheriff	Homeland Security Aligned Law Enforcement 27 Response Team High Angle Rescue (Rappelling) Gear	3,000
28 Sheriff	Homeland Security Aligned Law Enforcement 29 Response Team Technology (Breaching Tools)	1,600
30 Sheriff	DOJ eGrant-NCHIP Livescan Implementation Project	15,646
31 Sheriff	ATV Grant	6,000
32 Sheriff	Drug Trafficking Grant	50,000
33 Sheriff	Methamphetamine Grant	15,000
34 Sheriff	Anti-Heroin Grant	7,500
35 Sheriff	HIDTA Grant	<u>75,000</u>
36		
37 TOTAL		<u>\$460,577</u>

38
39
40 I hereby certify that the foregoing correctly represents the action taken by the undersigned
41 Committee on December 6, 2021 by a vote of ____ for, ____ against.
42
43

44
45 _____
46 Chairperson Stella Pagonis
47 Committee on Finance & Budget

AW



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: December 6, 2021
Re: September 2021 – 3rd Quarter 2021 Financial Report

The fiscal performance for the third quarter of 2021 remains strong, and in some areas, above historical averages. As has been stated in the past, the impact of the pandemic during 2020 continues to make year to year (YTY) comparisons more difficult.

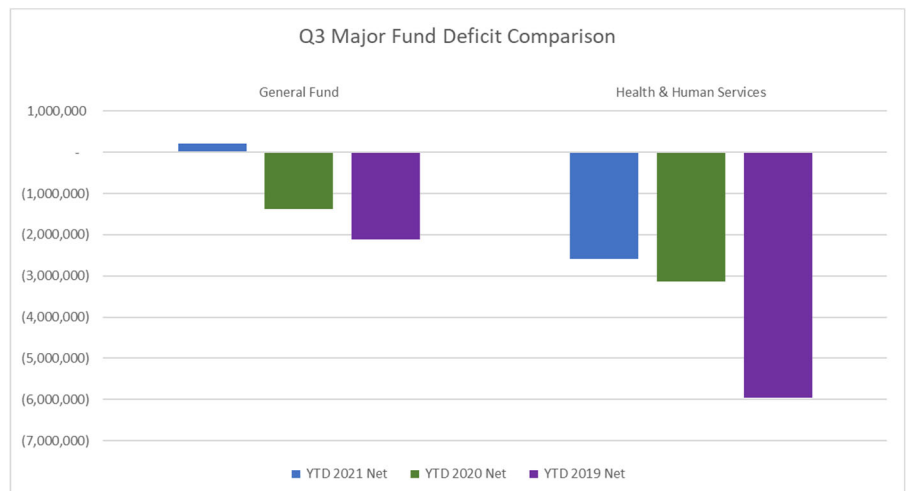
The budget was derived at a point in time to guide county spending and provide a baseline for programmatic activity. As such, it is important to compare actuals to the adjusted budget, but of more importance as we move through the year may be an analysis of actual revenue received and actual expenditures. For example, most types of intergovernmental aid are revenue to the county on a reimbursement basis, which means that if the county does not incur the expenditures, it will not generate the revenue. This looks unfavorable when performing an analysis of the budgeted revenue to actual revenue, although it will not have an impact on the actual fund surplus or deficit. The further we proceed through the yearly results, the greater the need for emphasis on actual revenue and expenditure activity and the resulting impact on fund balances.

As of September 30, 2021, the general fund is reporting a year to date (YTD) actual surplus of \$209,749. This is significantly better than the \$1.4 million YTD actual deficit reported as of September 30, 2020. Much of the activity is relatively comparable, with most of this improvement attributed to stronger sales tax collections through July 2021, as compared to one year ago, an impact of ~\$1.4M. 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 September 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 YTD actual deficit in DHS would be \$4.4 million, which is \$1.2 million more than at this same time one year ago. This is predominately driven by increased costs related to higher placement costs for both children and adults and a change in the timing of the Maintenance of Effort (MOE) payment to the State for Children’s Long-Term Support (CLTS). At this time, I would not view the actual results through Q3 to be indicative of the final financial results for 2021 given the lag in recording of revenues in Human Services.

For the two largest funds, the general fund and the Department of Human Services fund, the actual surplus or deficit at September 30 2021, 2020, and 2019 is shown at right.

A review of the Q3 Department Budget to Actual report shows the comparison of the budget to actual results for revenues and expenditures by fund and department. These results are reviewed in greater detail in the following pages.



REVENUE

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 82.60% of the 2021 annual revenue budget has been recognized through September 30, 2021, as shown in the table below. This includes American Rescue Plan Act (ARPA) funds that were received in May 2021 and bond proceeds for the County’s general borrowing and for the Highway facility.

Q3’2021 Revenue by Source (excluding ISF activity)

	2021 Budget	2021 YTD Q3	Percent of Budget	2020 YTD Q3	2020 % of Budget
Tax Levy	\$ 37,470,096	\$ 28,290,581	75.50%	\$ 27,011,665	75.00%
Sales Tax	10,500,960	7,497,345	71.40%	6,129,612	56.28%
Other Taxes	6,123,168	3,069,981	50.14%	3,154,533	52.56%
Intergovernmental Grants & Aids	47,388,836	31,644,563	66.78%	20,116,789	69.23%
Intergovernmental Charges for Services	15,816,466	6,099,489	38.56%	9,586,025	50.01%
Public Charges for Services	6,931,822	5,169,895	74.58%	4,570,692	57.88%
Licenses & Permits	424,138	463,453	109.27%	356,488	84.62%
Fines & Forfeitures	502,970	207,201	41.20%	176,248	35.25%
Other Revenue	1,817,882	1,228,336	67.57%	1,897,163	114.81%
Other Sources (Bond Proceeds)	31,241,855	47,018,962	150.50%	18,897,178	199.33%
Total Revenues	\$158,218,193	\$130,689,808	82.60%	\$91,896,393	68.55%

A better comparison can be reviewed by excluding the ARPA funds and bond proceeds, which are both unique to 2021. Excluding these two items, YTD revenue as a percent of the adjusted budget decreases to 62.92%, as shown in the table below. This is lower than the 68.55% recognized through September 2020, although not concerning at this point.

Q3’2021 Revenue by Source (excluding ISF activity, ARPA and bond proceeds)

	2021 Budget	2021 YTD Q3	Percent of Budget	2020 YTD Q3	2020 % of Budget
Tax Levy	\$ 37,470,096	\$ 28,290,581	75.50%	\$ 27,011,665	75.00%
Sales Tax	10,500,960	7,497,345	71.40%	6,129,612	56.28%
Other Taxes	6,123,168	3,069,981	50.14%	3,154,533	52.56%
Intergovernmental Grants & Aids	37,241,336	21,480,452	57.68%	20,116,789	69.23%
Intergovernmental Charges for Services	15,816,466	6,099,489	38.56%	9,586,025	50.01%
Public Charges for Services	6,931,822	5,169,895	74.58%	4,570,692	57.88%
Licenses & Permits	424,138	463,453	109.27%	356,488	84.62%
Fines & Forfeitures	502,970	207,201	41.20%	176,248	35.25%
Other Revenue	1,817,882	1,228,336	67.57%	1,897,163	114.81%
Total Revenues	\$116,828,838	\$73,506,734	62.92%	\$72,999,215	68.55%

Intergovernmental grants and aids decreased 11.55% YTY, mostly due to decreased pandemic related grants and aids for the airport. The Department of Human Services (DHS) reported collections of 88.49% of budgeted revenue including the advanced WIMCR receipt. Excluding this receipt, DHS collected 72.43% of budgeted grant and aid revenues through September 30, 2021, compared to 72.50% as of September 30, 2020. The activity for all other funds in this category is comparable YTY.

Intergovernmental charges for services decreased 11.45% YTY, mostly 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.

Public charges for services experienced an increase YTY despite lower timber sales. Timber sales are expectedly lower than at this same time last year due to a depressed pulp market. In contrast, there continues to be high usage of the County parks. In addition, licenses and permits are strong again in the third quarter due to continued strong building and land use permitting resulting from home sales and refinancing activity.

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 sections.

Property Taxes

Outstanding taxes as of September 30, 2021 are presented below and continue to reflect improvement. As noted in the table below, the absolute amount of uncollected taxes as of September 30, 2021 is approximately 14.92% lower than that from one year ago, and the relative percentage of uncollected taxes relative to the total YTY decreased 0.1% for the current year. Stronger collections can be attributed to stimulus payments and a more proactive tax deed process than in previous years. The county has taken 14 properties to date in 2021, which is 12 more than in the prior year, primarily a result of more staff and increased focus. Several of these properties had substantial delinquent taxes, which the county paid off upon possession.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of	Percent of County-Wide Levy Collected
					30-Sep-21	
2020	2021	\$ 3.96	\$ 37,733,091	182,215,345	918,207	99.50%
2019	2020	\$ 4.07	\$ 36,245,245	179,058,769	348,592	99.81%
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	169,556	99.90%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	44,292	99.97%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	4,807	100.00%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	2,073	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%
<i>Uncollected Taxes as of September 30, 2021</i>					1,489,447	
<i>Uncollected Taxes as of September 30, 2020</i>					1,750,660	

Sales Tax

Sales tax collections through the third quarter 2021, as presented below, are approximately \$1.4M greater than collections for this same period in 2020. Given the unknown lingering effects from the Covid-19 pandemic, the county did budget conservatively for 2021. Indications are that on-line sales tax collections continued to remain strong as well as consumer spending in the third quarter and are projected to remain strong through the fourth quarter 2021. This trend positions the county for a possible total collection amount potentially exceeding \$12M. For more information on sales tax collections through August 2021, please review the sales tax report found under Report Central – Countywide reports.

<u>Month</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Cumulative YTY Change</u>
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
June	1,134,311	1,027,023	950,114	901,783
July	763,404	938,683	1,404,778	1,367,877
Total YTD	\$ 6,106,294	\$ 6,129,468	\$ 7,497,345	
Budget	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
Actual Collections	\$ 11,109,693	\$ 10,982,263	\$ 8,642,619	
Excess (Short)	\$ 260,477	\$ 131,303	\$ (1,858,341)	
	2019 Surplus	2020 Surplus		
5 Year Average Collections				
August-December	\$ 4,593,343	\$ 4,712,322		

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity for the third quarter of 2021. As is very 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 will likely exceed the budgeted amount for 2021. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

<u>Month</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Cumulative YTY Change</u>
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
July	246,307	229,635	232,220	47,757
August	214,965	221,989	224,947	50,715
Total	\$ 1,754,310	\$ 1,720,465	\$ 1,771,180	
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
Actual Collections	\$ 2,452,040	\$ 2,424,099	\$ 1,771,180	
YTD Excess (Short)	\$ 152,040	\$ 124,099	\$ (628,820)	
	2019 Surplus	2020 Surplus		

Economic Indicators

The local 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/zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized in the table below. Through the third quarter of 2021, the county has seen an increase over Q3’ 2020 in permit activity and deed filing fees resulting from the very active housing market. 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 Budget	Actual through 09/30/21	2021 % of Budget	2020 Annual Budget	Actual through 09/30/20	2020 % of Budget
Interest Collected on Delinquent Taxes	\$ 300,000	\$ 277,479	92.49%	\$ 300,000	\$ 273,375	91.13%
Penalties Collected on Delinquent Taxes	150,000	139,170	92.78%	150,000	137,109	91.41%
Zoning and Permits	322,858	362,446	112.26%	320,000	280,097	87.53%
Real Estate Transfer Tax	310,000	319,113	102.94%	300,000	271,400	90.47%
Register of Deeds Filing Fees	320,000	315,673	98.65%	320,000	265,287	82.90%
Interest Earned on Investments	100,000	24,147	24.15%	275,000	148,464	53.99%

In addition, another key metric is the local unemployment rate. The unemployment rate for Eau Claire County was 3.6% for September 2021. This is 1.9% lower than it was in September 2020. The national average for unemployment in September 2021 was 4.8%.

Eau Claire County’s September unemployment rate fell just outside of the top 10 lowest unemployment rates for Wisconsin counties. Additional information can be found at the following websites:

[Unemployment Rate in Eau Claire, WI \(MSA\) \(EAUC755UR\) | FRED | St. Louis Fed \(stlouisfed.org\)](#)

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

EXPENDITURES

Expenditures by Function

A summary of the expenditures by function, excluding 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 functional areas listed below. Capital Outlay below only includes projects funded by bond proceeds. Equipment expenditures funded by other than bond proceeds are classified under the functional category that the purchase pertains to. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

Q3’2021 Expenditures by Function

	2021 Budget	2021 YTD Q3	Percent of Budget	2020 YTD Q3	2020 % of Budget
General Government	\$ 20,790,118	\$ 8,386,330	40.34%	\$ 7,922,200	59.66%
Public Safety	18,111,557	12,410,390	68.52%	12,025,850	65.66%
Health & Social Services	48,757,161	30,759,187	63.09%	30,171,375	64.33%
Transportation & Public Works	31,194,787	12,032,802	38.57%	14,120,506	52.78%
Culture & Education	2,481,643	2,005,110	80.80%	1,732,726	69.17%
Conservation & Economic Development	2,352,273	1,348,386	57.32%	1,392,565	58.40%
Debt Service	12,646,856	26,621,126	210.50%	21,121,312	178.12%
Capital Outlay	37,600,450	1,743,640	4.64%	2,467,963	38.51%
Total Expenditures	\$ 173,934,845	\$ 95,306,971	54.79%	\$ 90,954,497	67.84%

Functional expenditures through the third quarter of 2021 amounted to \$95.3 million (54.79%) of the budget which is approximately 13% lower than the relative percentage through the third quarter of 2020. Most of the functional categories of expenditures through the third quarter are comparable to one year ago. The overall variance is largely due to decreased costs in the transportation program area resulting from reduced winter maintenance during the first quarter of 2021 and changes to the methodology for financial recording of highway rental equipment expenditures from 2020 to 2021.

An interesting relationship exists in the culture and recreation functional category. The budget is less in 2021 than it was in 2020, but the YTD actual expenditures are about the same. This results in a greater percentage of the budget being spent through the third quarter of 2021 as compared to the same period in 2020. In addition, the culture and recreation function category saw increases in expenditures related to seasonal Parks staff and an increase in countywide library support.

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 Q3	2021 % of Budget	2020 YTD Q3	2020 % of Budget
Personnel	\$ 49,634,689	\$ 32,926,073	66.34%	\$ 33,618,651	64.32%
Contracted Services	29,372,582	18,939,564	64.48%	17,753,485	67.27%
Supplies & Services	17,361,528	7,546,390	43.47%	7,157,326	37.54%
Fixed Charges	1,831,743	1,420,158	77.53%	3,581,960	64.33%
Debt Service	12,660,756	26,632,580	210.36%	21,138,608	178.27%
Capital Outlay & Equipment	48,192,677	3,381,363	7.02%	2,475,695	24.43%
Internal Service Funds, Other Grants	13,211,309	8,414,883	63.69%	8,411,267	68.04%
Other (Contingency and IM Consortia)	12,558,038	4,045,160	32.21%	4,501,461	56.78%
	\$ 184,823,322	\$ 103,306,171	55.89%	\$ 98,638,453	67.76%

The largest expenditure category for the county is, and will continue to be, personnel costs. For the third quarter, personnel expenditures are expected to be lower than 75% 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 69% of the total annual budget at the end of the third quarter. Personnel costs at the end of Q3 2021 are slightly below this target percentage primarily due to vacant FTE positions. At the end of September 2021, the county had vacant positions amounting to 27.5 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 September 30, 2021, these expenditures are running slightly lower than expected. This is expected to catch up in the fourth quarter 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 as departments continue to remain guarded in their spending.

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, for both budget and actual. This explains the majority of why the third 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 through the third quarter.

Internal Service funds provide services to other departments. The County has three internal service funds: Risk Management, Health Insurance, and Shared Services. Departments budget for their share of these expenditures as part of their annual budget. The internal service fund subsequently pays the expenditures and 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. Finance reviews the activity of these funds quarterly and incorporates adjustments, if necessary, to the charges. All Internal Service Funds are running as expected through the third quarter of 2021.

Annual debt service is paid in two installments. The first installment of interest on issued debt is due March 1, and the second installment of interest and all principle is due September 1. The County did refund outstanding bond Series 2011B, which resulted in greater than budgeted principal debt payments in September. These additional principal payments were covered by bond proceeds received on the sale of Series 2021A.

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 third 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 will 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 outlays to occur.

CONCLUSION

Overall, at the end of the third quarter of 2021, the county continues to be in a stronger financial position than one year ago, primarily resulting from increased sales tax collections and continued fiscal management. Except for interest income, all other economic indicators for through the third quarter exceed those from a year ago. In addition, the local unemployment rate continues to improve and nears the top of lowest county unemployment rates in the state. I am not currently aware of any indicators that financial conditions will be any different in the fourth quarter of the year.

For additional information, department financial reports for the third quarter ended September 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
September 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
GENERAL FUND										
Administration	41,090	(52)	242,110	140,494	58.03%	75.04%	242,110	181,584	75.00%	75.02%
Child Support	(180,783)	(153,228)	1,337,209	888,308	66.43%	68.09%	1,337,209	707,525	52.91%	56.29%
Corporation Counsel	51,666	95,118	644,043	432,228	67.11%	60.92%	644,043	483,894	75.13%	74.69%
County Board	23,817	29,014	233,932	151,623	64.81%	61.69%	233,932	175,440	75.00%	75.00%
County Clerk	37,029	83,486	299,045	196,870	65.83%	60.91%	299,045	233,899	78.22%	85.81%
Circuit Court	244,380	237,625	1,008,824	635,532	63.00%	55.93%	1,008,824	879,912	87.22%	77.72%
Clerk of Courts	(90,930)	(90,629)	1,481,184	1,043,578	70.46%	64.44%	1,481,184	952,648	64.32%	58.38%
Criminal Justice Services	86,501	70,989	1,070,406	685,508	64.04%	62.67%	1,070,406	772,008	72.12%	69.20%
District Attorney	(54,144)	(10,178)	1,187,186	780,204	65.72%	61.16%	1,187,186	726,061	61.16%	60.34%
Extension	51,443	59,596	298,562	165,076	55.29%	43.58%	298,562	216,520	72.52%	70.34%
Facilities	319,820	407,740	2,296,597	1,400,298	60.97%	58.63%	2,296,597	1,720,118	74.90%	76.22%
Finance	77,072	50,671	858,105	571,615	66.61%	67.46%	858,105	648,687	75.60%	73.52%
Human Resources	39,203	143,710	533,902	361,225	67.66%	51.08%	533,902	400,428	75.00%	75.00%
Information Services	13,249	296,509	2,160,305	1,542,682	71.41%	59.70%	2,160,305	1,555,931	72.02%	73.95%
Nondepartmental*	(1,456,995)	(3,469,324)	6,374,221	4,156,143	65.20%	72.09%	6,374,221	2,699,148	42.34%	7.53%
Parks and Forest	(76,104)	(151,485)	1,336,186	879,936	65.85%	50.51%	1,336,186	803,832	60.16%	41.15%
Planning and Development	53,170	(80,175)	1,654,950	1,084,853	65.55%	65.93%	1,654,950	1,138,023	68.76%	61.34%
Register in Probate	3,450	17,847	296,527	220,414	74.33%	69.61%	296,527	223,863	75.50%	76.03%
Register of Deeds	216,560	139,374	343,702	232,456	67.63%	64.58%	343,702	449,016	130.64%	104.11%
Sheriff	706,994	824,347	13,491,809	9,322,095	69.09%	65.25%	13,491,809	10,029,089	74.33%	71.24%
Treasurer	78,336	68,896	336,848	218,105	64.75%	39.10%	336,848	296,441	88.00%	87.93%
Veterans Office	24,926	58,107	254,799	169,959	66.70%	35.22%	254,799	194,885	76.49%	83.27%
TOTAL GENERAL FUND	209,749	(1,372,041)	37,740,452	25,279,202	66.98%	64.15%	37,740,452	25,488,951	67.54%	60.50%

*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
 September 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	(2,592,225)	(3,134,459)	34,954,011	23,362,339	66.84%	49.25%	34,954,011	20,770,114	59.42%	58.87%
DHS Pass Thru Grant Fund^	735,841	93,556	8,770,520	4,041,141	46.08%	51.33%	8,770,520	4,776,982	54.47%	52.39%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(1,856,384)	(3,040,903)	43,724,531	27,403,480	62.67%	64.80%	43,724,531	25,547,097	58.43%	57.50%
DEBT SERVICE FUND	(1,871,222)	(5,191,303)	12,646,856	26,346,856	208.33%	179.54%	12,646,856	24,475,634	193.53%	135.21%
CAPITAL PROJECTS FUND	30,042,954	9,229,182	34,800,450	2,017,910	5.80%	21.09%	34,800,450	32,060,865	92.13%	97.57%
ENTERPRISE FUNDS										
Airport	814,690	1,149,300	5,117,498	1,078,302	21.07%	27.01%	5,117,498	1,892,992	36.99%	69.88%
Highway	(2,226,130)	98,634	24,635,214	10,015,606	40.66%	54.82%	24,635,214	7,789,476	31.62%	55.25%
TOTAL ENTERPRISE FUNDS	(1,411,440)	1,247,934	29,752,712	11,093,908	37.29%	51.89%	29,752,712	9,682,468	32.54%	56.79%
SPECIAL REVENUE FUNDS										
American Rescue Act Plan	10,164,111	-	10,147,500	-	0.00%	N/A	10,147,500	10,164,111	100.16%	N/A
Land Records Retained Fees	127,605	108,688	100,000	3,028	3.03%	0.00%	100,000	130,633	130.63%	108.69%
Watershed	2,543	(5,137)	398,045	84,120	21.13%	16.01%	398,045	86,663	21.77%	14.61%
Recycling	225,608	219,608	1,442,075	938,894	65.11%	64.76%	1,442,075	1,164,501	80.75%	80.47%
West Central Drug Task Force (Forfeiture Funds)	(34,815)	(78,205)	106,924	34,815	32.56%	73.14%	106,924	-	0.00%	0.00%
Aging and Disability Resource Center	(215,873)	(175,926)	3,075,300	2,105,658	68.47%	56.07%	3,075,300	1,889,785	61.45%	51.09%
TOTAL SPECIAL REVENUE FUNDS	10,269,180	69,028	15,269,844	3,166,514	20.74%	54.92%	15,269,844	13,435,694	87.99%	56.18%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	35,382,838	941,897	173,934,845	95,307,871	54.80%	67.84%	173,934,845	130,690,708	75.14%	68.55%
INTERNAL SERVICE FUNDS										
Risk Management	(128,177)	14,098	1,696,694	987,129	58.18%	55.53%	1,696,694	858,951	50.63%	56.37%
Health Insurance	27,582	(118,571)	8,407,187	6,845,870	81.43%	69.20%	8,407,187	6,873,452	81.76%	67.94%
Shared Services	194,510	(83,775)	784,596	165,301	21.07%	58.29%	784,596	359,812	45.86%	38.88%
TOTAL INTERNAL SERVICE FUNDS	93,915	(188,248)	10,888,477	7,998,300	73.46%	66.78%	10,888,477	8,092,216	74.32%	65.15%
TOTAL COUNTY	35,476,753	753,649	184,823,322	103,306,171	55.89%	67.76%	184,823,322	138,782,924	75.09%	68.28%

	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
Resolutions 21-22/025; 21-22/033; 21-22/034; 21-22/054	accept ARPA and allocate dollars to projects	10,147,500
Resolution 21-22/035	new capital projects	587,439
Adjusted Budget		184,823,322

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

**Eau Claire County
Trended Personnel Costs
Total Personnel
September 30, 2021**

For comparative purposes, total personnel data below is presented at September 30, 2020 and 2021.

Fund	DEPT Description	TOTAL	2020 YTD	TOTAL	2021 YTD	%
		2020 YTD	% of	2021 YTD	% of	Change
		Q3	Budget	Q3	Budget	YTY
100 - GENERAL FUND	Child Support	842,203	69.33%	837,649	66.75%	-2.58%
	Criminal Justice Services	243,963	60.41%	256,126	67.69%	7.28%
	Corporation Counsel	415,675	61.46%	424,493	67.72%	6.26%
	County Administrator	181,920	75.88%	119,550	73.95%	-1.93%
	County Board	120,553	66.11%	131,734	68.57%	2.46%
	County Clerk	169,298	66.01%	181,352	69.14%	3.13%
	County Treasurer	196,076	69.39%	206,766	70.90%	1.50%
	Circuit Court	274,747	66.20%	288,402	70.95%	4.75%
	Clerk of Courts	935,669	64.69%	985,651	70.76%	6.07%
	District Attorney	659,979	62.25%	690,668	69.30%	7.04%
	Extension	80,517	64.03%	84,595	71.43%	7.40%
	Facilities	562,804	65.04%	587,497	68.09%	3.06%
	Finance	449,868	65.40%	457,911	66.07%	0.67%
	Human Resources	266,247	55.66%	295,452	73.84%	18.18%
	Information Systems	752,367	67.79%	855,714	77.38%	9.59%
	Parks & Forest	547,879	57.89%	608,087	73.13%	15.23%
	Planning & Development	1,054,052	70.71%	979,716	70.56%	-0.15%
	Register of Deeds	190,756	63.34%	197,736	68.10%	4.76%
	Register in Probate	187,871	70.58%	215,253	75.42%	4.83%
	Sheriff	7,124,107	66.54%	7,269,282	69.14%	2.59%
	Veterans Office	155,601	69.40%	156,632	70.14%	0.75%
100 - GENERAL FUND Total		15,412,151	65.92%	15,830,265	68.45%	2.53%
205 - HUMAN SERVICES FUND		11,576,029	62.80%	11,806,719	63.88%	1.08%
211 - RECYCLING PROGRAM FUND		48,239	49.29%	59,825	63.74%	14.44%
215 - ADRC FUND		1,420,296	61.45%	1,439,432	67.36%	5.92%
602 - AIRPORT FUND		362,064	70.99%	369,108	67.02%	-3.97%
701 - HIGHWAY FUND		4,668,245	64.54%	4,731,716	69.06%	4.51%
703 - SELF INSURANCE FUND		131,593	65.00%	93,780	59.26%	-5.75%
704 - HEALTH INSURANCE FUND		34	N/A	-	N/A	
Grand Total		33,618,651	64.32%	34,330,845	66.66%	2.34%

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

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q3	
100 - GENERAL FUND	Child Support	1,133,360	1,154,021	1,175,764	1,254,921	837,649	66.75%
	Criminal Justice Services	-	297,977	344,347	378,380	256,126	67.69%
	Corporation Counsel	675,712	716,460	585,540	626,878	424,493	67.72%
	County Administrator	534,950	321,436	229,596	161,665	119,550	73.95%
	County Board	96,725	85,883	177,106	192,112	131,734	68.57%
	County Clerk	237,797	245,269	235,971	262,295	181,352	69.14%
	County Treasurer	268,651	264,350	278,434	291,648	206,766	70.90%
	Circuit Court	1,736,089	1,811,755	389,891	406,464	288,402	70.95%
	Clerk of Courts	-	-	1,268,992	1,392,874	985,651	70.76%
	District Attorney	882,988	912,539	925,282	996,690	690,668	69.30%
	Extension	112,238	120,699	110,545	118,431	84,595	71.43%
	Facilities	938,033	826,063	788,749	862,794	587,497	68.09%
	Finance	504,974	663,778	622,197	693,080	457,911	66.07%
	Human Resources	565,048	540,887	374,535	400,105	295,452	73.84%
	Information Systems	1,016,975	1,030,448	1,052,282	1,105,833	855,714	77.38%
	Parks & Forest	921,035	894,370	746,490	831,553	608,087	73.13%
	Planning & Development	1,386,476	1,409,913	1,325,308	1,388,403	979,716	70.56%
	Purchasing	314,770	-	-	-	-	N/A
	Register of Deeds	243,668	238,169	275,409	290,356	197,736	68.10%
	Register in Probate	256,872	256,677	267,334	285,422	215,253	75.42%
	Sheriff	10,210,791	10,208,624	10,132,821	10,514,198	7,269,282	69.14%
	Veterans Office	173,132	216,534	219,747	223,299	156,632	70.14%
	Non-Departmental	126,315	-	-	450,000	-	0.00%
100 - GENERAL FUND Total		22,336,599	22,215,849	21,526,339	23,127,401	15,830,265	68.45%
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	11,806,719	63.88%
211 - RECYCLING PROGRAM FUND		87,920	91,286	85,777	93,860	59,825	63.74%
215 - ADRC FUND		2,013,505	2,046,102	1,994,376	2,136,856	1,439,432	67.36%
602 - AIRPORT FUND		485,403	520,960	524,639	550,760	369,108	67.02%
701 - HIGHWAY FUND		6,380,617	6,383,763	6,424,563	6,852,042	4,731,716	69.06%
703 - SELF INSURANCE FUND		120,525	207,441	141,597	158,259	93,780	59.26%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
Grand Total		45,648,470	47,416,779	47,036,947	51,501,520	34,330,845	66.66%

Criminal Justice Services 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 include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County
Trended Personnel Costs
Regular Wages
September 30, 2021**

Regular wages include all regular and temporary positions.

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q3	
100 - GENERAL FUND	Child Support	788,492	789,363	784,846	838,308	577,927	68.94%
	Criminal Justice Services	-	210,641	258,729	286,590	190,526	66.48%
	Corporation Counsel	492,468	501,664	442,645	465,801	326,638	70.12%
	County Administrator	407,401	252,466	159,190	131,216	96,901	73.85%
	County Board	49,032	42,700	111,964	121,342	81,487	67.15%
	County Clerk	164,891	169,575	156,355	178,807	121,349	67.87%
	County Treasurer	192,254	196,179	205,022	214,069	151,022	70.55%
	Circuit Court	1,171,442	1,216,360	277,847	286,957	201,392	70.18%
	Clerk of Courts	-	-	858,782	952,021	662,612	69.60%
	District Attorney	640,386	662,329	692,426	721,330	495,339	68.67%
	Extension	68,541	74,402	68,185	71,818	50,502	70.32%
	Facilities	626,864	555,285	535,168	582,427	407,558	69.98%
	Finance	368,238	498,775	440,742	500,379	334,877	66.92%
	Human Resources	410,518	371,385	274,552	284,606	212,335	74.61%
	Information Systems	753,830	753,674	768,765	797,759	566,293	70.99%
	Parks & Forest	684,407	650,455	545,984	618,769	466,601	75.41%
	Planning & Development	1,013,099	1,134,424	1,035,662	1,082,354	719,049	66.43%
	Purchasing	237,160	-	-	-	-	N/A
	Register of Deeds	178,630	174,076	192,846	200,627	138,779	69.17%
	Register in Probate	192,275	200,614	199,942	208,187	134,792	64.75%
	Sheriff	6,036,997	6,419,150	6,688,727	6,967,421	4,665,529	66.96%
	Veterans Services	145,630	172,861	173,554	177,986	124,677	70.05%
	Non-Departmental	-	-	-	450,000	-	0.00%
100 - GENERAL FUND Total		14,622,554	15,046,378	14,871,936	16,138,774	10,726,186	66.46%
202 - COUNTY LAND RECORDS		115,000	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		9,753,998	11,138,116	11,208,319	12,697,729	8,107,590	63.85%
211 - RECYCLING PROGRAM FUND		70,517	72,576	67,206	75,460	41,395	54.86%
215 - ADRC FUND		1,463,955	1,477,798	1,431,449	1,521,269	1,033,004	67.90%
602 - AIRPORT FUND		342,966	360,870	363,148	385,946	255,825	66.29%
701 - HIGHWAY FUND		3,848,719	2,322,689	2,565,705	2,755,393	1,860,342	67.52%
703 - SELF INSURANCE FUND		95,697	122,927	95,032	108,512	64,090	59.06%
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
Grand Total		30,313,407	30,541,354	30,602,795	33,683,083	22,088,431	65.58%

Criminal Justice Services 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 include countywide step increases, benefit increases, and benefit administration fees.

Eau Claire County
Trended Personnel Costs
Overtime Wages
September 30, 2021

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q3	
100 - GENERAL FUND	Child Support	191	229	274	-	7	N/A
	Criminal Justice Services	-	3	-	-	-	N/A
	Corporation Counsel	828	2,544	178	-	-	N/A
	County Administrator	586	91	18	-	2	N/A
	County Board	-	-	-	-	-	N/A
	County Clerk	18	2	-	-	-	N/A
	County Treasurer	911	1,561	926	1,000	779	77.89%
	Circuit Court	394	880	273	-	153	N/A
	Clerk of Courts	-	-	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	3,362	22.41%
	Finance	1,839	2,022	998	4,000	592	14.81%
	Human Resources	107	15	-	-	-	N/A
	Information Systems	856	176	247	-	-	N/A
	Parks & Forest	5,944	10,430	3,822	2,470	5,210	210.94%
	Planning & Development	322	727	229	1,750	190	10.86%
	Purchasing	7	-	-	-	-	N/A
	Register of Deeds	-	-	-	-	-	N/A
	Register in Probate	-	-	-	-	-	N/A
	Sheriff	928,509	750,607	396,879	445,630	325,339	73.01%
	Veterans Services	70	202	73	200	44	21.87%
100 - GENERAL FUND Total		952,879	783,013	410,761	470,350	335,678	71.37%
202 - COUNTY LAND RECORDS		-	-	-	-	-	N/A
205 - HUMAN SERVICES FUND		98,016	68,154	56,830	-	47,959	N/A
211 - RECYCLING PROGRAM FUND		-	149	150	-	80	N/A
215 - ADRC FUND		5,088	557	1,002	-	753	N/A
602 - AIRPORT FUND		9,507	20,889	9,375	12,000	7,978	66.49%
701 - HIGHWAY FUND		216,444	347,803	146,630	259,181	101,088	39.00%
703 - SELF INSURANCE FUND		-	-	-	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	-	-	-	N/A
Grand Total		1,281,933	1,220,564	624,748	741,531	493,535	66.56%

Criminal Justice Services 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.

**Eau Claire County
Trended Personnel Costs
Payroll Benefits
September 30, 2021**

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

Fund	DEPT Description	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted		% Actual to Budget
					Budget	2021 YTD Q3	
100 - GENERAL FUND	Child Support	344,678	364,429	390,643	416,613	259,715	62.34%
	Criminal Justice Services	-	87,333	85,618	91,790	65,601	71.47%
	Corporation Counsel	182,416	212,252	142,718	161,077	97,855	60.75%
	County Administrator	126,962	68,878	70,388	30,449	22,647	74.38%
	County Board	47,693	43,182	65,142	70,770	50,247	71.00%
	County Clerk	72,888	75,691	79,615	83,488	60,003	71.87%
	County Treasurer	75,486	66,610	72,486	76,579	54,965	71.78%
	Circuit Court	564,253	594,515	111,771	119,507	86,856	72.68%
	Clerk of Courts	-	-	409,829	440,553	323,039	73.33%
	District Attorney	242,030	250,072	232,853	275,360	195,329	70.94%
	Extension	43,072	46,156	42,360	46,613	34,093	73.14%
	Facilities	300,070	257,534	247,119	265,367	176,577	66.54%
	Finance	134,897	162,981	180,457	188,701	122,442	64.89%
	Human Resources	154,423	169,487	99,983	115,499	83,117	71.96%
	Information Systems	262,288	276,599	283,270	308,074	289,421	93.95%
	Parks & Forest	230,684	233,484	196,684	210,314	136,275	64.80%
	Planning & Development	373,055	274,762	289,418	304,299	260,477	85.60%
	Purchasing	77,603	-	-	-	-	N/A
	Register of Deeds	65,039	64,093	82,563	89,729	58,956	65.70%
	Register in Probate	64,597	56,063	67,391	77,235	80,461	104.18%
	Sheriff	3,245,285	3,038,867	3,047,215	3,101,147	2,278,414	73.47%
	Veterans Services	27,431	43,471	46,121	45,113	31,911	70.74%
	Non-Departmental	126,315	-	-	-	-	N/A
100 - GENERAL FUND Total		6,761,165	6,386,458	6,243,643	6,518,277	4,768,402	73.15%
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	3,651,171	63.12%
211 - RECYCLING PROGRAM FUND		17,403	18,562	18,421	18,400	18,350	99.73%
215 - ADRC FUND		544,463	567,747	561,924	615,587	405,675	65.90%
602 - AIRPORT FUND		132,931	139,201	152,116	152,814	105,305	68.91%
701 - HIGHWAY FUND		2,315,454	3,713,270	3,712,228	3,837,468	2,770,287	72.19%
703 - SELF INSURANCE FUND		24,827	84,514	46,565	49,747	29,690	59.68%
704 - HEALTH INSURANCE FUND		-	-	34	-	-	N/A
Grand Total		14,053,130	15,654,861	15,809,403	17,076,906	11,748,879	68.80%

*The Highway fund includes an adjustment to other benefits related to cost pooling requirements.
Criminal Justice Services 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.

Eau Claire County - County Clerk

Quarterly Department Report - Summary

For Period Ending: Q3, 2021

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Date Ran: 10/20/21

06 - County Clerk

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	239,095	239,095	59,774	59,774	59,774	0	179,322	75.00%
	06-Public Charges for Services	7,050	7,050	22	5,041	1,154	0	6,217	88.18%
	07-Licenses & Permits	42,000	42,000	3,290	11,060	19,390	0	33,740	80.33%
	09-Other Revenue	10,000	10,000	2,125	0	12,495	0	14,620	146.20%
	11-Fund Balance Applied	0	900	0	0	0	0	0	0.00%

Total Revenue - County Clerk	\$298,145	\$299,045	\$65,211	\$75,875	\$92,813	\$0	\$233,899	78.22%
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Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-178,807	-178,807	-34,016	-40,138	-47,195	0	-121,349	67.87%
	03-Payroll Benefits	-83,488	-83,488	-17,985	-20,487	-21,531	0	-60,003	71.87%
	04-Contracted Services	-7,100	-8,000	-354	-488	-648	0	-1,490	18.63%
	05-Supplies & Expenses	-26,550	-26,550	-12,920	2,950	-2,384	0	-12,355	46.53%
	09-Equipment	-2,200	-2,200	-508	-523	-642	0	-1,673	76.05%

Total Expense - County Clerk	-\$298,145	-\$299,045	-\$65,784	-\$58,686	-\$72,401	\$0	-\$196,870	65.83%
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Net Surplus/(-Deficit) - County Clerk	\$0	\$0	-\$573	\$17,189	\$20,413	\$0	\$37,029
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Eau Claire County - Finance

Quarterly Department Report - Summary

For Period Ending: Q3, 2021

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Date Ran: 10/20/21

10 - Finance

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	840,605	840,605	210,151	210,151	210,151	0	630,453	75.00%
	02-Sales Tax	0	0	49	86	59	0	194	0.00%
	09-Other Revenue	17,500	17,500	8,420	3,849	5,771	0	18,040	103.09%

Total Revenue - Finance	\$858,105	\$858,105	\$218,620	\$214,086	\$215,981	\$0	\$648,687	75.60%
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Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-500,379	-500,379	-86,607	-112,103	-136,167	0	-334,877	66.92%
	02-OT Wages	-4,000	-4,000	-545	0	-47	0	-592	14.81%
	03-Payroll Benefits	-188,701	-188,701	-34,899	-39,184	-42,734	0	-116,817	61.91%
	04-Contracted Services	-138,198	-138,198	-6,005	-37,654	-60,359	0	-104,017	75.27%
	05-Supplies & Expenses	-20,250	-20,250	-4,119	-800	-2,714	0	-7,633	37.69%
	09-Equipment	-6,577	-6,577	-1,394	-2,190	-1,493	0	-5,077	77.20%
	10-Other	0	0	17,462	-9,414	-13,673	0	-5,625	0.00%

Total Expense - Finance	-\$858,105	-\$858,105	-\$116,106	-\$201,344	-\$257,188	\$0	-\$574,638	66.97%
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Net Surplus/(-Deficit) - Finance	\$0	\$0	\$103,602	\$12,896	-\$39,426	\$0	\$77,072
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Eau Claire County - County Treasurer

Quarterly Department Report - Summary

For Period Ending: Q3, 2021

Page: 1/1

Date Ran: 10/20/21

11 - County Treasurer

Fund	Revenue:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Tax Levy	-297,152	-297,152	-74,288	-74,288	-74,288	0	-222,864	75.00%
	03-Other Taxes	457,500	457,500	100,663	110,852	207,285	0	418,799	91.54%
	06-Public Charges for Services	76,500	76,500	74,408	1,230	720	0	76,358	99.81%
	09-Other Revenue	100,000	100,000	7,392	10,176	6,580	0	24,147	24.15%
Total Revenue - County Treasurer		\$336,848	\$336,848	\$108,175	\$47,969	\$140,297	\$0	\$296,441	88.00%

Fund	Expenditures:	Orig Budget 2021	Adj Budget 2021	Q1 2021	Q2 2021	Q3 2021	Q4 2021	YTD 2021	% of Budget
100	01-Regular Wages	-214,069	-214,069	-44,628	-48,559	-57,835	0	-151,022	70.55%
	02-OT Wages	-1,000	-1,000	-280	-200	-299	0	-779	77.89%
	03-Payroll Benefits	-76,579	-76,579	-16,773	-18,399	-19,794	0	-54,965	71.78%
	04-Contracted Services	-2,700	-2,700	-610	-464	-240	0	-1,314	48.68%
	05-Supplies & Expenses	-25,500	-25,500	-2,330	-3,373	-2,419	0	-8,121	31.85%
	07-Fixed Charges	-300	-300	-70	-70	-70	0	-209	69.69%
	09-Equipment	-3,100	-3,100	-536	-536	-536	0	-1,607	51.82%
	09-Grants, Contributions, Other	-1,500	-1,500	8	6	32	0	47	-3.12%
	10-Other	-12,100	-12,100	-56	-14	-65	0	-135	1.11%
Total Expense - County Treasurer		-\$336,848	-\$336,848	-\$65,274	-\$71,606	-\$81,225	\$0	-\$218,105	64.75%

Net Surplus/(-Deficit) - County Treasurer		\$0	\$0	\$42,901	-\$23,637	\$59,072	\$0	\$78,336
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**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
June	1,134,311	1,027,023	950,114	901,783
July	763,404	938,683	1,404,778	1,367,877
August	1,128,758	1,180,465	1,145,274	1,332,686
September	1,059,516	733,468	960,118	1,559,336
Total YTD	\$ 8,294,568	\$ 8,043,401	\$ 9,602,737	
Budget	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
Actual Collections	\$ 11,109,693	\$ 10,982,263	\$ 9,602,737	
Excess (Short)	\$ 260,477	\$ 131,303	\$ (898,223)	
	2019 Surplus	2020 Surplus		
5 Year Average Collections August- December	\$ 3,649,204	\$ 3,723,688		

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	950,114
July	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778
August	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274
September	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118
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	\$ 9,602,737
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	\$ (898,223)
	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	\$ 1,066,971

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	\$ 1,050,840	\$ 1,027,023
July	\$ 992,811	\$ 938,683
August	\$ 1,054,287	\$ 1,128,758
September	\$ 964,750	\$ 984,452
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
July	246,307	229,635	232,220	47,757
August	214,965	221,989	224,947	50,715
September	199,255	201,172	203,141	52,684
Total	\$ 1,953,565	\$ 1,921,637	\$ 1,974,321	
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
Actual Collections	\$ 2,452,040	\$ 2,424,099	\$ 1,974,321	
YTD Excess (Short)	\$ 152,040	\$ 124,099	\$ (425,679)	
	2019 Surplus	2020 Surplus		
Monthly Average	\$ 204,337	\$ 202,008	\$ 164,527	

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	232,220
August	214,965	221,989	224,947
September	199,255	201,172	203,141
October	190,967	194,406	
November	145,564	158,765	
December	161,945	149,291	
Total	\$ 2,452,040	\$ 2,424,099	\$ 1,974,321
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000
YTD Excess (Short)	\$ 152,040	\$ 124,099	\$ (425,679)
Monthly Average	\$ 204,337	\$ 202,008	\$ 219,369

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	\$ 236,054	\$ 232,220
August	\$ 220,633	\$ 221,989
September	\$ 201,189	\$ 201,172
October	\$ 192,686	\$ 192,686
November	\$ 152,164	\$ 152,164
December	\$ 155,618	\$ 155,618

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

Eau Claire County
 2021 Fund Balance Analysis (Unaudited)
 Estimated December 31, 2021 - at 11.19.21

2021 Estimated General Fund Balance Unassigned Summary

General Fund Balance Unassigned at 1/01/2021	\$ 14,141,396
Net 2021 Estimated Department Activity (Detail Below)	3,861,783
2022 Adopted General Fund Balance Assigned	(499,239)
Estimated 2021 Ending General Fund Balance Unassigned	\$ 17,503,940

2022 Budgeted General Fund Expenditures	\$ 39,867,308
% of Unassigned General Fund Balance to General Fund Expenditures	43.91%

Net Increase/(Decrease) in Unassigned Fund Balance	\$ 3,362,544
Percentage Change in Unassigned Fund Balance YTY	25.16%

Fund Balance Policy References

Minimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 7,973,462
Projected 2022 Debt Service Payment	\$ 15,946,360
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 11,960,192

2021 General Fund Balance Activity Detail

	2021 Preliminary Activity*	2022 Budget Impacts
Unassigned General Fund Balance, 12/31/20	\$ 13,364,748	\$ -
Assigned Fund Balance in 2021 Budget released for 2021 activity	776,648	
Adjusted Unassigned Fund Balance, 01/01/21	\$ 14,141,396	

Net 2021 Estimated Department Activity - Surplus/(Deficit) - Most Likely Scenario

Administration	30,326	
Child Support	(14,389)	
Circuit Courts	103,540	
Clerk of Courts	(124,976)	
Corporation Counsel	32,035	
County Board	44,566	
County Clerk	12,195	
Criminal Justice Services	15,000	
District Attorney	(4,674)	
Extension	127	
Facilities	54,550	
Finance	60,446	
Human Resources	56,634	
Human Services	53,107	
Information Systems	(37,820)	
Nondepartmental	2,469,164	(328,510)
Parks & Forest	161,175	(47,848)
Planning & Development	207,592	(22,881)
Register in Probate	27,327	
Register of Deeds	272,477	
Sheriff	457,248	
Treasurer	(42,048)	
Veterans	3,000	(100,000)
2019 WIMCR CCS Pickup	25,182	
Net 2021 Estimated Department Activity and 2022 Budget Impacts	3,861,783	(499,239)

Estimated General Fund Unassigned, End of Year 12/31/21	\$ 18,003,179	\$ (499,239)
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Net Estimated General Fund Unassigned Estimate at 12/31/21 With 2022 Budget	\$ 17,503,940
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Notes

*The 2021 estimates are based on data/estimates provided as of 11/19/21 by departments as the most likely scenario. The range of estimates was Best Case - \$4,693,624 surplus to Worst Case \$1,721,206 surplus.

Eau Claire County
 Department Financial Projection Summary
 Net Revenue/Expenditure Projections
 For the Year Ended: 12.31.21
 November 19, 2021

	Budget	Net Projection - Most Likely	06.11.21 Budget Projection	variance
General Fund[^]				
Revenue Estimates	73,929,800	71,597,566	76,683,599	(5,086,033)
Expenditure Estimates	(73,929,800)	(67,760,964)	(74,550,034)	6,789,070
Net Surplus/(Deficit)	-	3,836,601	2,133,565	1,703,036
Special Revenue Funds*				
ADRC				
Revenue Estimates	3,075,300	3,057,281	2,905,891	151,390
Expenditure Estimates	(3,075,300)	(2,899,989)	(2,893,069)	(6,920)
Net Surplus/(Deficit)	-	157,292	12,822	144,470
Enterprise Funds*				
Airport				
Revenue Estimates	5,117,498	2,281,768	3,034,064	(752,296)
Expenditure Estimates	(5,117,498)	(1,838,428)	(2,128,386)	289,958
Net Surplus/(Deficit)	-	443,340	905,678	(462,338)
Highway				
Revenue Estimates	24,635,214	23,449,277	22,792,019	657,258
Expenditure Estimates	(24,635,214)	(21,965,451)	(23,081,846)	1,116,395
Net Surplus/(Deficit)	-	1,483,827	(289,827)	1,773,654

[^]The General Fund includes Fund 205 (DHS).

*Select Special Revenue Funds and Enterprise funds generally do not have an impact on the general fund.

Eau Claire County
 Department Financial Projection Summary
 Net Surplus/(Deficit) Projections
 For the Year Ended: 12.31.21
 November 19, 2021

Departments	Net Projection - Best Case	Net Projection - Worst Case	Net Projection - Most Likely	06.11.21	variance
				Budget Projection	
Administration	37,371	27,587	30,326	3,319	27,007
ADRC	157,292	72,027	157,292	12,822 *	144,470
Airport	443,340	443,340	443,340	905,678 *	(462,338)
Child Support	(2,167)	(6,167)	(14,389)	(2,570)	(11,819)
Circuit Courts	103,540	(16,140)	103,540	22,562	80,978
Clerk of Courts	(124,976)	(166,486)	(124,976)	(68,870)	(56,106)
Corporation Counsel	33,419	32,035	32,035	(4,298)	36,333
County Board	58,002	40,174	44,566	56,770	(12,204)
County Clerk	12,195	-	12,195	4,637	7,558
Criminal Justice Service:	11,380	(2,000)	15,000	36,354	(21,354)
Human Services	333,191	(999,085)	53,107	136,137	(83,030)
District Attorney	13,060	(21,305)	(4,674)	(17,511)	12,837
Extension	7,071	177	127	1,158	(1,031)
Facilities	85,600	18,500	54,550	59,499	(4,949)
Finance	85,207	39,505	60,446	39,051	21,395
Highway	1,578,827	558,827	1,483,827	(289,827) *	1,773,654
Human Resources	62,985	(884)	56,634	44,041	12,593
Information Systems	(17,720)	(82,520)	(37,820)	(35,537)	(2,283)
Nondepartmental	2,797,038	2,123,799	2,469,164	1,351,712	1,117,452
Parks & Forest	211,175	51,312	161,175	165,279	(4,104)
Planning & Developmer	232,602	83,982	207,592	60,693	146,899
Register in Probate	42,327	11,422	27,327	32,573	(5,246)
Register of Deeds	272,477	272,477	272,477	77,181	195,296
Sheriff	457,248	396,149	457,248	211,614	245,634
Treasurer	(23,900)	(81,325)	(42,048)	(42,370)	322
Veterans	6,500	-	3,000	2,141	859
Grand Total	6,873,083	2,795,400	5,921,060	2,762,238	3,158,822

better

*No impact on general fund.



Department of Human Services

Clarification of 2020
Financial Results

November 29, 2021

Multiple Ways to Review



External Financial Statements

In accordance with Generally Accepted Accounting Principles (GAAP)

Audited

Basis: modified-accrual

Does not align with cash basis budget



Management Report

Current year results ONLY

Includes estimates

Better match to annual operating budget



Interaction with General Fund

Calculated based upon financial statement results

Dependent upon CCS WIMCR reimbursements

External Financial Statements

External financial statements are prepared in accordance with GAAP and are audited. These statements do not always match revenues with the year in which the expenditures were expended, especially in the case of the CCS WIMCR reimbursement.

These statements do not match the annual operating budget. Differences between the external financial statements and the annual operating budget include, but are not limited to:

- capital asset additions and related depreciation expense
- prepaid expenditures
- accrual for vested compensated absences
- WRS pension expenditures

Revenue and Expenditures presented below are total revenues and expenditures, presented in accordance with GAAP in the external financial statements.

Fund 205 Total Revenue	\$ 31,831,072	
Fund 205 Total Expenditures	(32,003,598)	
Fund 205 Net Change Per Financial Statements		\$ (172,526)

Management Reporting

Management reports present information on current year activity. These reports include estimates for revenue to be received which will fund current year expenditures.

The CCS WIMCR reimbursement is estimated and received at the end of the subsequent year.

These reports better match the annual budget and are a better way to assess programmatic results.

2020 Financial Statements - Fund 205		Note
Fund 205 Total Revenue	\$ 31,831,072	
Fund 205 Total Expenditures	(32,003,598)	
Fund 205 Net Change Per Financial Statements		\$ (172,526)
Revenue Recorded Not Related to 2020 Operations		
Prior Year CCS Revenue: 2018 WIMCR Pickup	(236,750)	(1)
Prior Year CCS Revenue: 2019 WIMCR Reimbursement	(1,831,211)	(2)
Subtotal of Non-2020 Operational CCS Activity		(2,067,961)
2020 Activity Adjustments		
Next Year CCS Revenue: 2020 WIMCR Estimated Reimbursement	2,393,313	(3)
Available Transfer to General Fund Based on Activity	133,721	(4)
Subtotal 2020 Activity Adjustments		2,527,034
2020 Operational Surplus		\$ 286,547

Revenue Related to Previous Year CCS Expenditures

(1) 2018 reimbursement for CCS expenditures, received 09.2020

(2) 2019 reimbursement for CCS expenditures, received 12.2020

Expenditures Expected to be Reimbursed in Subsequent Year

(3) The estimated CCS WIMCR reimbursement to be received in December 2021, which will cover expenditures recorded in 2020. This is the unassigned fund balance deficit at 12.31.20.

Interaction with General Fund

This is a calculation based upon the external financial statements and current year management estimates. This amount, for DHS, is dependent upon the estimate for the CCS WIMCR reimbursement expected to be received in the subsequent year.

The transfer amount is important if the goal is to assess the health of the County's general fund balance.

(4) - Transfer to the General Fund (recorded as an expenditure in Alio)			
CCS WIMCR Gap at 12.31.19 in Fund Balance		\$ (2,190,048)	
2019 CCS WIMCR Actual Receipt, 12.2020		1,831,211	Note (2)
2019 CCS WIMCR Surplus/(Shortfall)		(358,837)	
2018 CCS WIMCR Additional Pickup Receipt, 09.2020		236,750	Note (1)
Net Adjusted Actual CCS WIMCR Surplus/(Shortfall)		(122,087)	
Change in Donation Carryovers		(5,069)	
Change in Year-to-Year Nonspendable Fund Balance (Inventory/Prepaid)		(25,670)	
Adjusted 205 Fund Balance Surplus/(Deficit) from 12.31.19 Balance		(152,826)	
2020 Operational Surplus/(Deficit)		286,547	
Net Surplus Available to Transfer to the General Fund		\$ 133,721	

MINUTES
Eau Claire County
Committee on Finance & Budget
Monday, July 26, 2021
4:00 p.m.
Webex Conference Call

Committee on Finance & Budget Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie

Staff present: Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator; Glenda Lyons, Treasurer; Sue McDonald, County Clerk

Chair Pagonis called the Committee on Finance & Budget to order at 4:00 pm and confirmed compliance with open meetings law.

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

No members of the public wished to speak.

Glenda Lyons presented the 2022 requested budget for the Treasurer. ARPA funds and Highway funds are being invested, however, the investment income earned will be restricted to the original purpose of the funds (not available for general government use). Glenda anticipates that the interest rate will remain flat in 2022. Treasurer and Deputy Treasurer work the window writing receipts and the new system is very efficient, which eliminates the needs for LTEs. No issues with arbitrage because interest rates on investments are well below the rate at which the funds were borrowed.

Motion: Wilkie moved to accept budget as presented

Vote: 5-0 via voice vote

Sue McDonald presented the 2022 requested budget for the County Clerk. There are concerns about the volume and time commitment required for open records requests and election verifications.

Motion: Leary moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 21-22/036 "Authorizing the Sale of Tax Deed Property to Former Owners..."

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 21-22/037 "Authorizing the Sale of Tax Deed Property to the Town of Washington..."

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Village of Fairchild & Town of Fairchild Exemption Requests

Motion: Chilson moved approval of exemption request

Vote: 4-1 via voice vote

Future Meetings:

Public Input: in-person August 4, 6:30; August 11 Virtual, 5:00

Community Agencies: offer to community agencies not under a contract to appear once at a virtual meeting; August 12, 3:00 pm

Regular F&B meeting: August 9, 4:00 pm

The committee adjourned at 5:30 pm.



Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Monday, October 4, 2021
4:30 p.m.
Webex Conference Call

Committee on Finance & Budget Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Nick Smiar (ex-officio)
Staff present: Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Sue McDonald, County Clerk; Glenda Lyons, County Treasurer; Jessica Rubin, HR Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager
Others present: Supervisor Colleen Bates,

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

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

No members of the public wished to speak.

Proposed Resolution 21-22/060 “Authorizing the Sale of Tax Deed Property...”

Motion: Leary moved approval as presented

Vote: 5-0 via roll call vote

Glenda Lyons gave an update on the county’s investment. The county has \$24.5 million in short term Bremer CDs earning 0.1-.25%; long term investments are about \$11M (\$5M ARPA funds) and average 1.1% rate of return. Cash flow is doing well. The county has plenty of cash, but interest rates are not good.

Glenda Lyons presented information on the county’s sale book. Glenda attributes better tax collections to pandemic stimulus payments.

Glenda Lyons presented information on current year delinquent tax write-offs. The county is not going to take the properties, and is unable to give the properties to the City of Eau Claire. The parcels are not useful.

Proposed Ordinance 21-22/049 Annual Fee Changes

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Kathryn Schauf gave a brief update on the American Rescue Plan Act. The county continues to take care to move deliberately and slowly to ensure that all projects fit under the interim guidance still fit under the final guidance.

Kathryn Schauf and Stella Pagonis reviewed revised budget priorities. The committee believes that the guidelines adhere to the strategic plan and are clear and concise.

Motion: Dunning moved approval of guidelines as presented

Vote: 5-0 via voice vote

The committee reviewed the 2022 budget process and procedures. The budget books are in the County Clerk’s office, as well as on the county website.

Review and Approval of Meeting Minutes

Joint with Committee on HR – July 9, 2021

Joint with Committee on Administration – July 13, 2021

Joint with Committee on Judiciary & Law – July 28 and July 29, 2021

Joint with Aging & Disability Resource Center Board – August 2, 2021

Joint with Highway Committee – August 5, 2021

Joint with Committee on Planning & Development – August 10, 2021

Joint with Human Services Board – August 16, 2021

Motion: Wilkie – under contracted services: Supervisor Wilkie asked what category Alia falls under, and what amount is estimated for that; answer: in overhead, under professional services, but amount was unavailable

Joint with Committee on Parks & Forest – August 17, 2021

Joint with UW-Extension Education – August 18, 2021

Motion: Pagonis – need to have adjournment of F&B, minutes should indicate that F&B did not vote on approval

Regular Meeting – September 13, 2021

Joint Meeting with Committee on HR – September 17, 2021

Motion: Pagonis – F&B did not make any recommendations, so lines indicating as such need to be removed

Joint Meeting with Committee on HR – September 29, 2021

Motion: Leary moved approval of all minutes, as presented and with amendments noted above

Vote: 5-0 via voice vote

Future Meetings and Agenda Items

Budget Wrap-up scheduled for October 7, 11:00 am.

The committee adjourned at 5:21 pm.



Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Thursday, October 7, 2021
11:00 am
Webex Conference Call

Committee on Finance & Budget Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie

Staff present: Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Brian Trowbridge, Sheriff's Dept; Erika Gullerud, Finance; Jennifer Porzondek, Finance; Jessica Rubin, HR Director; Katelynn Eslinger, Human Resources; Linda O'Mara, Finance; Linda Struck, ADRC Director; Vickie Gardner, DHS; Ron Schmidt, DHS Deputy Director; Katrina Ranallo, Sheriff's Dept; Stephanie Hirsch, DHS; Amy Weiss, Senior Accounting Manager
Others present: Ryan Patterson, Leader Telegram; several unidentified call-in users

Chair Pagonis called the Committee on Finance & Budget to order at 11:00 am and confirmed compliance with open meetings law.

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

No members of the public wished to speak.

The committee reviewed the budget message and various levy reports. There was a lot of confusion over the differences in each levy report, and position funding, especially as it relates to Title 4E dollars. Some committee members feel that they have been lied to, and that there are sleight of hand tactics in the budget. The finance team presented a levy report that provides detail on the changes from the original levy request to the recommended levy. The committee received some education on how the operating levy and other general revenues are allocated to departments.

The 2022 sales tax recommendation was reviewed and compared to prior year collections. The committee reviewed the detailed revenue reports. It was noted that eliminating waiting lists and adding staff to DHS will generate more reimbursable revenue.

The committee reviewed the estimated fund balance and the projected uses of fund balance in 2022.

Break: 1:05-1:20 pm

The committee reviewed the 2022 position requests. Position requests were focused on filling capacity needs related to the 6th courtroom, department backlogs, and waiting lists. The committee questioned whether or not there was a need for an additional deputy in the Sheriff's department. After significant conversation about the responsibilities of the Committee on Human Resources and the Committee on Finance & Budget regarding position recommendations, the committee questioned the DHS team on their 2022 position requests. Some members on the committee feel that DHS should first fill all vacant positions, re-evaluate programming and waiting lists, and then approach the board with new and recreated position requests. Other members were sensitive to department expertise and staff burnout and trusted the decisions of the oversight committee. Wilkie believes the board is the boss and should make the decisions; the board should not simply rubber stamp the recommendation.

Wilkie requested total amount of Alia budget for 2022. Vickie Gardner reported that Alia payments would fall under the professional services overhead budget, which is \$84,000 for 2022. This budget is also used for employee development, background checks, interpreters, and software help. Wilkie does not want taxpayer money spent on Alia anymore. He believes that the board should have the privilege of saying that the contract with Alia should be terminated. Wilkie would like an actual dollar amount provided to the board.

Pagonis has asked DHS repeatedly about services in Fall Creek, Augusta, and Fairchild. She has been told that DHS does not go to those locations. Pagonis asked DHS about reaching out to veterans. Pagonis believes that DHS does not reach out to veterans, that DHS is focused on the City of Eau Claire, and that they do not respond or reach out beyond the city.

Leary believes that to prevent crisis, the county should subsidize poverty level wages and work with citizens on affordable housing.

Pagonis would like to add a position to the Veteran's Services department. This new position would be a Certified Veterans Services Officer (CVSO). Pagonis believes that there is a dire need for a benefits specialist to assist with the office visits, phone calls, and emails being fielded by the Veteran's Services team. She estimates the position to be in the \$80-90,000 range, and funding for this position for 2022 should come from the general fund's unassigned fund balance. Pagonis will draft a fact sheet and resolution, independent from other committee resolutions, and she will work with Finance to finalize the fiscal impact.

The committee will vote on positions at next meeting.

Break: 3.:25-3:45 pm

The committee reviewed the recommended 2022 capital plan. American Rescue Plan Act (ARPA) dollars are being allocated conservatively. The county's bond goal is \$10 million or less, and some projects that are currently identified as being funded by bond could be reallocated to ARPA funding. As part of the ARPA review, Wilkie would like to review the Sheriff's ARPA request, specifically as it relates to remodeling the jail booking area. The committee expressed an interest in removing all ARPA designated projects from the budget process, is in favor of handling them separately. The committee discussed a potential second bond issue to fund the shortfall on the Highway facility. Some members are supportive of additional bonding, others would like to continue to evaluate other potential funding sources.

Debt Service – postponed to next meeting

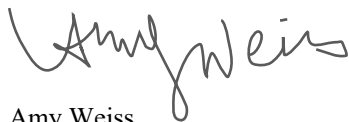
Review Administrator's Recommendation (Departments and Agencies) – postponed to next meeting

Committee's Recommended Amendments on the 2022 Administrator's Recommended Budget to Advance to the County Board – postponed to next meeting

Future meeting: Thursday, October 14 at 10:00 am

Agenda items: review individual departments; decide on amendments to administrator's recommended budget

The committee adjourned at 4:33 pm.



Amy Weiss
Committee Clerk

MINUTES

Eau Claire County
Committee on Finance & Budget
Thursday, October 14, 2021, 10:00 am
Webex Conference Call

Present: Jim Dunning, Robin Leary, Steve Chilson, Stella Pagonis, Gerald Wilkie (10:32 a.m.)

Others: Samantha Kraegenbrink – Acting Committee Clerk, Norb Kirk, Kathryn Schauf, Linda O’Mara, Vickie Gardner, Sonja Leenhouts, Erika Gullerud, Glenda Lyons, Diane Cable

Public: Dane Zook – County Board Supervisor

Call to Order and Confirmation of Meeting Notice

Chair Pagonis called the meeting to order at 10:03 a.m. and confirmed meeting notice.

Roll Call

The acting Clerk took roll call and is listed above under present.

Public Comment

No members of the public wished to make comment.

Budget Wrap Up Session

Norb Kirk answered questions provided by the Committee at a prior meeting. It was advised that if there was no reduction to HSA, there would be approx. \$150,000 of levy impact. Norb Kirk also discussed the salary matrix review as part of the total rewards improvement.

Norb Kirk provided clarification on debt service as shown on page six.

The committee worked through the recommended budget (revenues, capital/debt service, fund balance, and community agencies) and asked clarifying questions.

Key points:

- Community Agencies:
 - Supervisor Wilkie motions for a reduction of EDC back to \$20,000.
 - **Amendment:** Supervisor Chilson suggests to take the excess \$27,500 from EDC and split it between homeless housing shelters. (\$9,000 to Bolton and Sojornor, \$6,500 to Family Promise and \$3,000 to Housing Authority.) Motion by Supervisor Leary. All in favor.
 - Supervisor Leary requests funding be allocated to the Housing Authority.
- Departments:
 - Administration
 - Clarification provided on contracted services (allocated for EDI work and shared position)
 - Corporation Counsel
 - Discussion on additional Assistant Corporation Counsel
 - County Board
 - No discussion

- County Clerk
 - Would like to see more measurable outcomes instead of just outputs in the future.
- County Treasurer
 - Reduction in investment income
- Facilities
 - Concerned of natural gas prices

Committee Break (11:46-12 noon)

- Finance
 - None
- Human Resources
 - Discussion on total rewards/total compensation, not a wage survey.
 - Norb Kirk explained the health insurance benefit.
- Information Systems
 - Clarification on Marketing Communication position
- Non-departmental
 - Norb Kirk helped clarify revenues and expenditures. Committee requests more explanation in future budgets.
- Register of Deeds
 - Supervisor Wilkie feels there may be some dollars that can be pulled from Register of Deeds if needed. (\$10,000-\$20,000)
- Circuit Court
 - None
- Clerk of Courts
 - None
- District Attorney
 - None
- Register in Probate
 - None
- Communications Center
 - None
- Criminal Justice Department
 - None
- Sheriff
 - None
- ADRC
 - None
- Child Support
 - None
- Health Department
 - Contract/haven't met with yet
- Human Services
 - **Amendment:** Chair Pagonis offered amendment (see document: amendment 2) to approve 6.5 positions in the budget, however, place all other positions on hold until all current vacancies are filled and then reassess case load. Diane Cable advised the ask is as if all positions are filled. Agrees with requested position changes (already filled and changing title, etc.) Set funds aside as a contingency to be used specifically for future positions. Motion by Supervisor Chilson, all in favor.
 - Supervisor Wilkie supports the supervisor in Juvenile Detention. Supervisors Wilkie, Leary and Chilson agrees with Chair Pagonis' amendment. Supervisor

