



AGENDA
Committee on Finance & Budget

Monday, September 12, 2022

4:30 p.m.

Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Public Access:

Dial in Number: 415.655.0001

Access Code: 2593 537 1047

Join by Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=md8a9fa3be8d99f0f8a785901fcd6e129>

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review of Meeting Minutes / Discussion – Action
 - a. Regular Meeting: 08.15.22
 - b. Joint Budget Meetings
5. Fund Balance Review – General Fund / Discussion
6. Current General Obligation Debt Structure / Discussion
7. American Rescue Plan Act Funds (ARPA) Update / Discussion
8. Proposed Resolution 22-23/053 “Initial Resolution Authorizing the Borrowing of Not to Exceed \$9,515,000; and Providing for the Issuance and Sale of General Obligation Promissory Notes Therefor” / Discussion – Action
9. Proposed Ordinance 22-23/052 “To Amend Sections...of the Code...” / Discussion – Action
10. Director’s Report – Q2 2022 Financials / Discussion
11. Budget Update / Discussion – Action
12. Future Meetings and Agenda Items / Discussion – Action
13. Adjourn

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

Prepared by: Amy Weiss

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance (715-839-5106). For additional information on ADA requests, contact the County ADA Coordinator at 839-6945, (FAX) 839-1669 or 839-4735, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Monday, August 15, 2022

4:30 p.m.

Courthouse – Room #1277

721 Oxford Ave, Eau Claire, WI

Members present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook, Nick Smiar (ex-officio)

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

Others present: Brock Geyen, CliftonLarsonAllen

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

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

No members of the public wished to speak.

Review of Meeting Minutes

Regular Meeting: 07.18.22 – one correction on the library exemption request: identify that Supervisors Sisk and Folstad voted against; Supervisor Pagonis was not ex-officio

Motion: Dunning moved approval as corrected

Vote: 5-0, motion passes

July Joint Budget Meetings: add F&B as joint meeting

Motion: Leary moved approval as corrected

Vote: 5-0, motion passes

Brock Geyen presented the 2021 audit results by reviewing the 2021 Audit Summary report. The county received one audit finding related to limited segregation of duties. It is very uncommon to only have one finding, and the county has made a lot of progress in this area. The general fund is sitting in good shape. Debt ratio is pretty typical for a county that utilizes debt financing.

Amy Weiss presented a reconciliation from the accrual based external financial statements to the DHS management reports.

Sue McDonald presented the 2023 budget request from the County Clerk.

Motion: Leary moved approval as presented

Vote: 5-0, motion passes

Glenda Lyons presented the 2023 budget request from the County Treasurer.

Motion: Folstad moved approval as presented

Vote: 5-0, motion passes

Glenda Lyons presented the quarter 2 investment review report. Rates are going up, CDs have matured, long-term investments with Bremer are looking good.

The committee reviewed the July sales tax report.

The committee was given an overview of the debt issue process in the fourth quarter of 2022.



MINUTES
Committee on Finance & Budget

Monday, August 15, 2022

4:30 p.m.

Courthouse – Room #1277

721 Oxford Ave, Eau Claire, WI

Budget Update

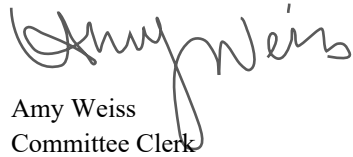
Budget Public Input Sessions: 09.08 in Augusta 6:00pm; 09.15 at Fish House in Altoona(?) 6:00pm
Wrap-up Session: October 10 at 1:00pm; October 17 at 1:00pm if needed

Kathryn Schauf gave a brief update on the American Rescue Plan Act Funds (ARPA). The board will get a more complete update at the board meeting on 08.16.22.

Future Meetings: September 12 regular meeting, debt initial resolution 09.06(?) before board meeting; debt sale 10.18 before board meeting

Agenda Items: funding community agencies

The committee adjourned at 7:05 pm.



Amy Weiss
Committee Clerk

Minutes

Joint Meeting - Eau Claire County
Committee on Judiciary and Law Enforcement | Committee on Finance and Budget
Wednesday, July 27, 2022 – 3:00 PM
County Courthouse, Room 1277
721 Oxford Avenue, Eau Claire, WI 54703
& Virtual via Cisco WebEx

Committee on Judiciary & Law Enforcement Members Present: Brett Geboy, Allen Myren, Stella Pagonis, Connie Russell, and Gerald Wilkie.

Ex Officio Member Present: Nick Smiar.

Committee on Finance & Budget Members Present: Jim Dunning, John Folstad, Robin Leary, Dane Zook.

Committee on Finance & Budget Members Absent: Cory Sisk.

Others Present In Person: Supervisor Nancy Coffey, Register in Probate/Clerk of Juvenile Court Susan Warner, Clerk of Circuit Court Susan Schaffer, County Administrator Kathryn Schauf, Finance Director Norb Kirk, Senior Accounting Manager Amy Weiss, Financial Analyst Erika Gullerud, and Eric Huse.

Others Present via Cisco WebEx: Criminal Justice Services Director Tiana Glenna, Accountant Linda O'Mara, and Fiscal Associate Jennifer Prozondek.

Call to Order

The meeting was called to order by Chairpersons Wilkie & Zook at 3:00 PM.

Confirmation of Public Meeting Notice

The Clerk confirmed the meeting was properly noticed to the public.

Call of the Roll

The Clerk called the roll. Attendance is noted above.

Public Comment

No public comment was made.

2023 Department Budget Presentations

- **Criminal Justice Services**
 - Director Tiana Glenna presented the 2023 Criminal Justice Services budget request. The Committees engaged in general discussion about the request.
 - Supervisor Russell moved to approve the Criminal Justice Services budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.

- **Register in Probate/Clerk of Juvenile Court**
 - Register in Probate/Clerk of Juvenile Court Susan Warner presented the 2023 Register in Probate/Clerk of Juvenile budget request. The Committees engaged in general discussion about the request.
 - Supervisor Myren moved to approve the Register in Probate/Clerk of Juvenile Court budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.

- **Clerk of Courts**

- Clerk of Circuit Court Susan Schaffer presented the 2023 Clerk of Courts budget request. The Committees engaged in general discussion about the request.

*Supervisor Dunning left at this time.

- Supervisor Pagonis moved to approve the Clerk of Courts budget request as presented.
 - **AMENDMENT ONE:** Supervisor Wilkie moved to amend the request to delay the hiring of the new deputy clerk position to April 01, 2023. The Committee debated the amendment. Chairperson Wilkie called for a roll call vote: GEBOY, aye; MYREN, no; PAGONIS, no; RUSSELL, no; WILKIE, aye. Amendment one **failed**, 2-3, by the Committee on Judiciary and Law Enforcement.
 - **MAIN MOTION:** The motion **passed** via 4-1 voice vote by the Committee on Judiciary and Law Enforcement.
- **Circuit Court**
 - Clerk of Circuit Court Susan Schaffer presented the 2023 Circuit Court budget request. The Committees engaged in general discussion about the request.
 - Supervisor Pagonis moved to approve the Circuit Court budget request as presented.
 - **AMENDMENT ONE:** Supervisor Geboy moved to amend the request to remove the \$86,000 Courtroom Security Locks operational change.
 - **AMENDEMENT TO AMENDMENT ONE:** Chairperson Wilkie moved to amend the amendment to move the Courtroom Security Locks expense to capital expenses and/or American Rescue Plan Act funding. Chairperson Wilkie called for a roll call vote: GEBOY, no; MYREN, no; PAGONIS, aye; RUSSELL, aye; WILKIE, aye. The amendment to amendment one **passed**, 3-2, by the Committee on Judiciary and Law Enforcement.
 - **AMENDMENT ONE**, as amended once: Chairperson Wilkie called or a roll call vote: GEBOY, aye; MYREN, aye; PAGONIS, aye; RUSSELL, aye; WILKIE, aye. Amendment one, as amended once, **passed**, 5-0, by the Committee on Judiciary and Law Enforcement.
 - **AMENDMENT TWO:** Supervisor Myren moved to amend the request to delay the hiring of the new judicial assistant to July 01, 2023. Chairperson Wilkie called for a roll call vote: GEBOY, aye; MYREN, aye; PAGONIS, no; RUSSELL, no; WILKIE, aye. Amendment two **passed**, 3-2, by the Committee on Judiciary and Law Enforcement.
 - **MAIN MOTION**, as amended twice: Chairperson Wilkie called for a roll call vote: GEBOY, aye; MYREN, aye; PAGONIS, no; RUSSELL, aye; WILKIE, aye. The main motion, as amended twice, **passed**, 4-1, by the Committee on Judiciary and Law Enforcement.

Approval of Minutes from July 20, 2022 Meeting

- Committee on Judiciary & Law Enforcement
 - Supervisor Geboy moved to approve the minutes from the July 20, 2022 meeting. The minutes were adopted as published in the meeting materials via 5-0 voice vote.
- Committee on Finance & Budget
 - Supervisor Leary moved to approve the minutes from the July 20, 2022 meeting. The minutes were adopted as published in the meeting materials via 3-0 voice vote.

Adjournment of Committee on Finance & Budget

The Committee on Finance and Budget was adjourned by Chairperson Zook at 5:47 PM.

Respectfully Submitted:

Eric Huse
Committee Clerk
Committee on Judiciary and Law Enforcement



MINUTES
Joint Eau Claire County
Human Services Board
and Finance/Budget
Monday August 1, 2022,
at 5:30 pm

Present:

Human Services Board:

- Chair Katherine Schneider
- Vice Chair Kimberly Cronk
- Supervisor John Folstad
- Supervisor David Hirsch
- Supervisor Connie Russell
- Citizen Member Lorraine Henning
- Citizen Member Jim Catlin
- Citizen Member Kathleen Clark
- Citizen Member Paul Maalucci
- Ex Officio Member Chair Nick Smiar

Finance/Budget Board:

- Chair Dane Zook
- Supervisor Jim Dunning
- Supervisor John Folstad
- Supervisor Robin Leary
- Supervisor Cory Sisk

Others:

- Committee Clerk Bridget Kinderman
- Department of Human Services (DHS) Director Diane Cable
- DHS Deputy Director Ron Schmidt
- DHS Behavioral Health Administrator Luke Fedie
- DHS Economic Support Consortium Administrator Kathy Welke
- DHS Family Services
Administrator Terri Bohl
- DHS Fiscal Manager Vickie

Gardner

Public community members

Call to Order

Chair Schneider called the meeting to order at 5:30 pm.

Confirmation of Meeting Notice

Chair Schneider asked if the meeting had been noticed, and the Committee Clerk said that it had been.

Roll Call

The Committee Clerk called the roll, and it is noted above who was present.

Public Comment

Chair Schneider asked if any public comment had been received, and the Committee Clerk said that none had been received. Supervisor Hirsch moved to close comment, and Vice Chair Cronk seconded the motion. The motion passed 9-0. Supervisor Vue was not in attendance.

Human Services Proposed 2023 Budget

DHS Director Cable, Deputy Director Schmidt, Fiscal Manager Gardner, Administrators Bohl, Fedie, and Welke presented the DHS 2023 budget along with trends, risk areas, risk area strategies, positions, and waitlists as related to programming, resources, and services provided within DHS. The 2023 budget applies non-tax levy revenue resources available to each program area and the amount requested from the tax levy. DHS is asking for a 0% increase from the tax levy and an overall 1% budget decrease from the previous year. There will not be a reduction in services provided even though there is a budget decrease.

Supervisor Folstad motioned to amend the proposed DHS 2023 budget to eliminate the six new positions and the funding for them. Supervisor Folstad stated the County will need to cut \$2.5-\$3 million from its budget and HSB committee needs to identify how to best cut from the DHS budget. Supervisor Folstad stated there are vacancies from 2022 and overtime is minimal for a department this large. No second motion was received to support Supervisor Folstad's amendment. This motion did not move to a vote.

Supervisor Folstad motioned to amend the proposed DHS 2023 budget to remove the funding for the reclassing of the seventeen positions identified in the 2023 budget presentation. No second motion was received to support Supervisor Folstad's amendment. This motion did not move to a vote.

Supervisor Hirsch motioned to accept the proposed 2023 budget and Citizen member Henning seconded. The action to accept the DHS proposed 2023 budget was approved 8-1. Supervisor Folstad dissented. Supervisor Vue was not in attendance.

Review/Approval of Committee Minutes

The Board reviewed meeting minutes from July 11, 2022. Editorial language changes were

identified; use “motion passed” (with vote count) vs. “unanimously approved” and “financials accepted” vs. “report was accepted.” With such editorial changes identified, Supervisor Hirsch moved to approve the July 2022 minutes with the language changes, and Citizen member Paul Maalucci seconded the motion. The motion passed 8-1. Supervisor Folstad dissented. Supervisor Vue was not in attendance.

Director’s Report

Director’s report was not given. The proposed 2023 Human Services Board budget was presented.

Review of December 2021 Year-End Financials

December 2021 year-end financials were not reviewed.

Review of May 2022 Financials

May 2022 financials were not reviewed and will be reviewed at the September Human Services Board meeting.

Announcements

Future Agenda Items

Adjourn

The meeting was adjourned at
8:32pm Respectfully submitted
by,
Bridget Kinderman

MINUTES

Eau Claire County

JOINT MEETING

- PLANNING & DEVELOPMENT COMMITTEE AND BUDGET AND FINANCE COMMITTEE •

Date: Tuesday, August 9, 2022

Time: 5:00 p.m.

*Event link below can be used to connect to meeting and interact (by the chair) from computer or through the WebEx Meeting smartphone app.

Join WebEx Meeting: <https://eauclairecounty.webex.com> Meeting ID 2592 012 3957 Password: DNsdjgpP344

*Meeting audio can be listened to using this Audio conference dial in information.

Audio conference: 1-415-655-0001 Access Code: 25920123957##

For those wishing to make public comment, you must e-mail Rod Eslinger at Rod.Eslinger@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 period to make your comments.

**Please mute personal devices upon entry*

Members Present: James A. Dunning, Robin Leary, Nancy Coffey, Dane Zook, Todd Meyer, John Folstad, Cory Sisk (via Webex)

Members Absent:

Ex officio Present: Chair Smiar

Other County Board Members: Supervisor Hoekstra

Staff Present: Tina Pommier, Rodney J. Eslinger, Norb Kirk, Amy Wiess, Kathryn Schauf, Ben Bublitz, Matt Michels, Tyler Esh, Rich Steidl

1. Call to Order and confirmation of meeting notice

Chairpersons Leary (P&D) and Zook (F&B) called the meeting to order at 5:00 p.m. and Clerk Eslinger confirmed the meeting was properly noticed.

2. Roll Call

- Committee on Planning & Development: Chairperson Leary - Present, Supervisor Meyer - Present, Supervisor Coffey - Present, Supervisor Dunning - Present, Supervisor Zook – Present,
- Committee on Finance & Budget: Chairperson Zook - Present, Supervisor Leary - Present, Supervisor Folstad - Present, Supervisor Dunning - Present, Supervisor Sisk – Present
- Board Chair Smiar was present.

3. Public Comment (15-minute maximum): None

4. 2023 Register of Deeds Budget / Discussion – Action

Tina Pommier, Register of Deeds, presented the 2023 Register of Deeds budget to the committees. Ms. Pommier reported that the document recordings are on consistent with recordings volumes from 2020. She stated that she continues to work on document scanning and cross training her staff on department functions. Administrator Schauf asked Mrs. Pommier to speak on the benefits of combining the County Clerk and R.O.D offices, which is targeted in 2023. She noted a few benefits would be staff from both programs will be able to cover during vacations, and it would help cut down

on the number of customer visits that involve recording documents such as marriage certificates. Tina concluded by answering questions from the committees.

ACTION: Motion by Nancy Coffey to approve the Register of Deeds 2023 Budget as presented. Motion carried on a roll call vote: 5-0-0.

5. 2023 Planning & Development Budget / Discussion – Action

Rodney Eslinger, Director of Planning and Development for Eau Claire County presented the 2023 Planning and Development operational and capital budgets to the committees. Mr. Eslinger stated that the 2023 budget followed Administrator Schauf's budget guidelines and the budget increases were primarily associated with the cost-of-living adjustments (COLA) and a projected 9.5% insurance increase. He recognized that 11 of the 19 FTE positions have seen turn over since May of 2021, which has required additional onboarding effort to get those new staff training to be successful in their positions. Mr. Eslinger pointed out from his budget narrative that the county should reconsider how it funds the lake rehabilitation requests in the future whether that's continues through capital budgeting or whether it becomes an operational expense. Overall, across four funds, the general 2023 P&D budget as presented revealed a 1% increase over the 2022 budget.

ACTION: Motion by James A. Dunning to approve the 2023 Planning and Development operational and capital budget as presented. Motion carried on a roll call vote: 5-0-0.

6. Adjourn Committee on Finance & Budget and the Committee on Planning & Development

ACTION: Meeting adjourned by unanimous consent at 6:15 pm

Respectfully Submitted,



Rodney Eslinger
Clerk, Committee on Planning & Development



MINUTES

**Eau Claire County | Joint Committee Meeting
Committee on Highway | Committee on Finance & Budget
Thursday, August 11, 2022 | 8:00 a.m.
Eau Claire County Boardroom, Room 1277**

**Committee Members
Present:**

Committee on Highway: Supervisors Steve Chilson, Nathan Otto, Judy Gatlin, Larry Hoekstra, Nick Smiar (ex-officio)
Committee on Finance & Budget: Supervisors Jim Dunning, John Folstad, Cory Sisk, Dane Zook, Robin Leary

Staff/Others Present:

Highway Commissioner Jon Johnson, Assistant Commissioner Brian Spilde, Fiscal Supervisor Kyle Welbes, Risk Manager Sonja Leenhouts, Administrative Associate III Natalie Szews, Accountant Kelsey Weigel, Engineer Travis Pickering, Finance Director Norb Kirk, Senior Accounting Manager Amy Weiss

1. **Meeting called to order by Chairman Chilson at 8:00 a.m.**
2. **Public Comment** – none
3. **2023 Highway Department Budget – Discussion/Action**
 - Highway Commissioner Jon Johnson and Fiscal Supervisor Kyle Welbes presented 2023 Highway Department Budget materials.
 - Supervisor Otto motioned to approve and forward to County Administration. Motion carried 4-0.
4. **Adjournment of the Finance & Budget Committee**
5. **Review/Approval of Past Committee Meeting Minutes (07/14/22) – Discussion/Action**
 - Supervisor Hoekstra raised concerns about reliability and cost effectiveness of getting electric vehicles for the Highway Department and should be an object of discussion moving forward. Commissioner Johnson advised that the Highway Department has the same concerns and advised the two new electric vehicles will provide a good analysis on how electric vehicles would work for the department.
 - Supervisor Gatlin motioned to approve. Motion carried 4 – 0.
6. **User Fee Changes for 2023 Budget – Discussion/Action**
 - Discussed need for permit fee changes to cover our processing time and to be more in-line with other county rates.
 - Supervisor Otto motioned to approve fee change increases. Motion carried 4-0.
7. **Review of Payment Vouchers (07/15/22 to 08/05/22) – Discussion/Action**
 - Supervisor Gatlin motioned to approve. Motion carried 4-0.
8. **Future Meeting Dates/Times/Agenda Items – Discussion**
 - Next meeting: Thursday, September 8, 2022 at 7:30 a.m.
9. **Meeting adjourned by Chairman Chilson at 9:52 a.m.**

Respectfully submitted,

Natalie Szews

Natalie Szews, Administrative Associate III
Eau Claire County Highway Department

APPROVED 09/08/22



MINUTES

Eau Claire County Committee on Administration
and Committee on Finance & Budget
Tuesday, August 23, 2022, at 2:30 p.m.
Eau Claire County Government Center
721 Oxford Ave., Eau Claire • Room 1277

Present (Committee on Administration): Gerald Wilkie, Connie Russell, Judy Gatlin, Nancy Coffey, Nick Smiar, Allen Myren (ex-officio)

Present (Committee on Finance & Budget): Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook

Others: Samantha Kraegenbrink, Sharon McIlquham, Greg Dachel, Kathryn Schauf, Sonja Leenhouts, Eric Killen, Norb Kirk, Dave Riewestahl, Angela Marinello, Holly Blaschko, Amy Weiss, Linda Struck

Public: Larry Hoekstra – County Board Supervisor, Stella Pagonis – County Board Supervisor (2:48 p.m.)

Call to Order of the Committee on Administration and confirmation of meeting notice

Chair Smiar called the Committee on Administration to order at 2:30 p.m. and confirmed meeting notice.

Call to Order of the Committee on Finance & Budget

Chair Zook called the Committee on Finance & Budget to order at 2:30 p.m.

Roll call of Committee on Administration

The committee clerk called the roll, and it is listed above under present.

Roll call of Committee on Finance & Budget

The committee clerk called the roll, and it is listed above under present.

Public Comment

No members of the public wished to make comments

Review of Administration Budgets (Action by Committee on Administration)

- Child Support
 - Motion by Supervisor Wilkie to approve Child Support budget, seconded by Supervisor Gatlin. Motion carries.
- Information Systems
 - Operating Budget
 - Supervisor Coffey motions to approve the operating budget, seconded by Supervisor Russell. All in favor, motion carried.
 - Capital Budget
 - Action: Move Branch 2 AV replacement to operating budget
 - Motion by Supervisor Gatlin, seconded by Supervisor Coffey. Supervisor Wilkie offers amendment that “Branch 2 AV

replacement” be moved to operating budget. Seconded by Supervisor Coffey. All in favor of amendment, motion carries. Amendment to title to be “Bond/ARPA Funding.” Seconded by Supervisor Russell. 4 yes, 1 no (Gatlin.) Motion carries. All in favor of main motion as amended.

- Veteran Services
 - Supervisor Sisk left at 4:00 p.m.
 - Motion by Supervisor Wilkie to approve as presented, seconded by Supervisor Gatlin. All in favor, motion carried.
- Risk Management
 - Motion by Supervisor Gatlin to approve as presented, seconded by Supervisor Coffey. All in favor, motion carried.
- Corporation Counsel
 - Motion by Supervisor Coffey to approve as presented, seconded by Supervisor Gatlin. All in favor, motion carried.
- Administration
 - Motion by Supervisor Russell to approve as presented, seconded by Supervisor Coffey. All in favor, motion carried.
- County Board
 - Motion by Supervisor Wilkie, seconded by Supervisor Gatlin. All in favor, motion carried.
- Facilities
 - Operating Budget
 - Motion by Supervisor Wilkie, seconded by Supervisor Gatlin. All in favor, motion carried.
 - Capital Budget
 - Motion by Supervisor Gatlin, seconded by Supervisor Russell. Supervisor Wilkie requests to make an amendment to title to be “Bond/ARPA Funding.” to seconded by Supervisor Coffey. 4 yes, 1 0 (Gatlin.) Amendment passes. All in favor of motion as amended.

Supervisor Leary left at 5:09 p.m.

File No. 22-23/048: Abolishing one (1.0 FTE) Legal Specialist II and creating one (1.0 FTE) Office Coordinator in the Corporation Counsel’s Office.

Motion by Supervisor Wilkie, seconded by Supervisor Dunning. Committee on Administration: All in favor (5-0). Committee on Finance & Budget: All in favor (3-0)

Adjournment of the Committee on Finance & Budget

Chair Zook adjourned at 5:18 p.m.

Respectfully submitted by,

Samantha Kraegenbrink – Assistant to the County Administrator

Minutes

Eau Claire County

Joint Extension Education Committee and Finance & Budget Committee Meeting

August 24, 2022, at 4:00PM

County Board Room 1277

The Extension Education Committee and Finance & Budget Committee convened at the Courthouse in the City of Eau Claire on Tuesday, August 24, 2022, and was called to order by Missy Christopherson Smiar at 4:01 p.m.

Roll Call Extension Education Committee:

Present: Kyle Johnson, Missy Christopherson, Heather Deluka and Jodi Lepsch

Absent: Amanda Babb

Roll Call Finance & Budget Committee:

Present: Jim Dunning, Robyn Leary, John Folstad and Dane Zook

Absent: Cory Sisk

Public Comment

Stella Pagonis spoke about the fair committee by-laws and recommends to the Extension Committee to postpone the appointment of applicants.

Lisa Papke sent in public comment, and it was emailed to the Extension Education Committee.

Dyan Steinke sent in public comment, and it was emailed to the Extension Education Committee.

Leticia Papke spoke as a fair committee applicant.

Danyelle Steinke spoke as a fair committee applicant.

Traci Martinson spoke as a fair committee applicant.

Diane Steinke spoke to share concerns about the fair organization.

Bethany Strauch spoke as a fair committee applicant.

Valarie Strauch spoke as a fair committee applicant.

Debbie Kitchen spoke as fair coordinator.

Kirsten Meyers spoke as a fair committee applicant.

Steve Erdman spoke as a fair committee applicant.

Tami Schlewitz spoke as a fair committee applicant.

2023 Budget Presentation – Discussion/Action

Kristen Bruder and Kristi Peterson provided an overview. Supervisor Deluka made a motion to pass the budget for administration review and Lepsch seconds. Unanimously passes.

Adjourn of Committee on Finance & Budget

Chair Zook Adjourned the Finance and Budget committee at 5:10pm

Review/Approval of Committee Minutes – Discussion/Action

July 20, 2022 - Lepsch was not in attendance, error in minutes. Postpone until next meeting since Amanda Babb is absent.

Fair Committee Appointments - Discussion / Action

- a. Jenni Haan, Chair of the fair committee, was asked to speak on her proposal for the fair committee applicants.
- b. Supervisor Deluka moves to postpone the action for this agenda item. Deluka and Johnson approve, Lepsch and Christopherson deny - motion fails. Applicants will be chosen.
- c. All applicants were reviewed. Action:
 - i. Youth – Bethany Strauch DeLuka, Lepsch all in favor
 - ii. Youth – Valarie Strauch Deluka, Lepsch all in favor
 - iii. Business/youth – Papke Lepsch, Deluka all in favor
 - iv. Business/youth – Martinson Deluka, Johnson all in favor
 - v. Citizen at Large – Tammy Schlewitz, Christopherson, Lepsch 3-1 appointment passes
 - vi. 4-H Leaders Association - Darin Schlewitz, Lepsch, Johnson – all in favor

AED Report – Kristen Bruder, Interim AED

Final interviews were held for area 6 on August 23, 2022.

Scheduling of Future Meetings / Agenda Items

- September 21, 2022, at 4:00pm
- By-Laws
- Application Process
- MOU

Announcements:

The butterfly house is open.

Adjourn

Chair Christopherson adjourns at 6:16 pm

Respectfully submitted,

Kristi Peterson
Committee Clerk



MINUTES

Eau Claire County

Joint: Committee on Human Resources
and Finance & Budget Committee

Date: August 30, 2022

Time: 8:30 a.m.

Location: Room 1277

Present (Committee on Human Resources): Cory Sisk, Larry Hoekstra, Judy Gatlin, Katherine Schneider, Allen Myren, Nick Smiar (ex-officio)

Present (Committee on Finance & Budget) Cory Sisk, John Folstad, Jim Dunning, Robin Leary, Dane Zook

Others: Britt Buhrow, Bryon Ayres, Sharon McIlquham, Kathryn Schauf, Norb Kirk, Jessica McDonald, Samantha Kraegenbrink, Susan Schaffer (Virtual Attendees: Eric Huse, Glenda Lyons, Sonja Leenhouts, Greg Dachel, Jennifer Porzondek)

Public: Connie Russell – County Board Supervisor, Nancy Coffey – County Board Supervisor

Call to Order of the Committee on Human Resources and Confirmation of Meeting Notice

Chair Myren called the meeting to order for the Committee on Human Resources at 8:30 a.m. and confirmed meeting notice.

Call to Order of the Committee on Finance & Budget

Chair Zook called the meeting to order at 8:30 a.m.

Roll call of Committees

Samantha Kraegenbrink called the roll for each of the committees.

Introductions

Individuals in the room provided a brief introduction.

Public Comment

No members of the public wished to make comment.

Joint Budget Review Meeting with Finance & Budget

Jessica McDonald presented the proposed 2023 Human Resources budget.

Motion by Supervisor Schneider to approve the budget as presented.

Supervisor Hoekstra offers amendment to hold Culture & Relations Coordinator position open (unfilled). 2 yes (Supervisors Hoekstra and Myren), 3 no; amendment failed.

On main motion, all in favor of approving the budget as presented.



MINUTES

Eau Claire County
Joint: Committee on Human Resources
and Finance & Budget Committee

Date: August 30, 2022

Time: 8:30 a.m.

Location: Room 1277

Adjournment of the Finance & Budget Committee

The Committee on Finance & Budget was adjourned at 10:12 a.m.

Respectfully submitted by,

Samantha Kraegenbrink – Assistant to the County Administrator

4 - APPROVING EAU CLAIRE COUNTY FUND BALANCE AND DEBT
5 MANAGEMENT FINANCIAL POLICIES -
6

7 WHEREAS, prudent, well-designed financial policies serve an important role to enhance
8 the overall financial strength of an organization; and
9

10 WHEREAS, establishing financial policies provides the county board and county
11 management with the framework in which to govern and manage financial decisions; and
12

13 WHEREAS, the Government Financial Officer's Association (GFOA) and bond rating
14 agencies recommend that units of government adopt sound financial policies as a means to
15 convey fiduciary responsibility; and
16

17 WHEREAS, the Committee on Finance & Budget directed management to develop the
18 attached proposed Eau Claire County Fund Balance Policy and Eau Claire County Debt
19 Management Policy for review and adoption; and
20

21 WHEREAS, the attached written policies reflect local, state, and federal laws and
22 regulations regarding financial operations for the county; and
23

24 WHEREAS, the Committee on Finance & Budget recommends approval and adoption of
25 these policies.
26

27 NOW, THEREFORE BE IT RESOLVED by the Eau Claire County Board of
28 Supervisors that the attached Eau Claire County Fund Balance Policy and Debt Management
29 Policy are hereby approved.
30

31 I hereby certify that the foregoing correctly
32 represents the action taken by the undersigned
33 Committee on October 17, 2014, by a vote of
34 5 for, 0 against.
35

36 Stella Pagonis /m
37
38 Stella Pagonis, Chair
39 Committee on Finance & Budget
40

41 /sr

Eau Claire County Fund Balance Policy

Eau Claire County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* and the objectives of this policy are as follows:

- Provide working capital for the County to meet cash flow needs during the year (while avoiding the need to borrow short-term for cash flow).
- Preserve the credit worthiness (credit rating) of the County for borrowing funds at favorable interest rates.
- Provide a comfortable margin of safety to address unanticipated expenditures / emergencies and unexpected declines in revenue due to economic downturns, natural disasters, etc.
- Provide a resource to stabilize fluctuations from year to year in the property taxes paid by the County taxpayers.

A. GASB No. 54 Definitions

There are five (5) levels of restrictions on fund balance as outlined below.

1. **Non-spendable** – inherently non-spendable in nature (e.g. long-term receivables, inventories, principle on an endowment)
2. **Restricted** - externally enforced limitations on the use of fund balance, imposed by parties such as creditors, grantors, or law.
3. **Committed** - internally enforced limitations on the use of fund balance at the highest level of decision making, the County Board in our case and typically by resolution. Working capital is our best example.
4. **Assigned** – internally earmarked for an intended use, again by the governing body or official designated for that purpose, but not at the level of formal resolution.
5. **Unassigned** – any spendable fund balance that doesn't fit into the above four categories. Previously called unreserved-undesigned, the classic “rainy day” fund.

B. Procedures

In order to achieve the objectives of this policy, the following guidelines shall be adhered to by County Board:

1. The County Administrator and Finance Director shall, as part of the annual budget process, estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection shall include an analysis of trends in fund balance levels on a historical and future projection basis. Based on this analysis, the County Administrator may recommend an allocation of unassigned fund balance to help balance the following year's budget, following the provisions below.

2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above, for the sole purpose of reducing the ensuing year's property tax levy, may be made only upon a two-thirds vote of County Board, typically as part of the final budget approval.

3. Per Section 65.90 of Wisconsin Statutes, the County Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of General Fund balances for purposes of addressing the fiscal emergency. Any such action shall also provide for necessary appropriations to restore the General Fund balance to the minimum balance with a set plan approved by Board.

4. The General Fund unassigned fund balance shall be maintained as of December 31 of each year equal to a minimum of 20% of the ensuing year's budgeted General Fund expenditures, or the County's projected annual general debt service payment, whichever is greater, with a targeted maximum of 30% of the ensuing year's budgeted expenditures.

5. For funds other than the General Fund, any fund balances, at year end, in excess of established fund balance formulas, ordinance, law or designated non-lapsing funds balances shall revert to the general fund. This also applies to individual departments within the General Fund.

6. Funds in excess of 30% of the unassigned fund balance target may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt, as allowable. The decision of how to use these funds shall be made by County Board. Unassigned fund balance shall not be used to support recurring operating expenditures.

Eau Claire County Debt Management Policy

The County acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the County. These types of costs include development, acquisition and replacement of assets that shall be used by county employees and residents of the County over a long period of time. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments.

It is the responsibility of the Finance & Budget Committee and County administrative staff to monitor the financial health of the County. A significant portion of the County's financial health is determined by its ability to manage its debt. It is the responsibility of the County Administrator and Finance Director to regularly monitor the County's outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Finance & Budget Committee and County Board.

The vast majority of what is referenced in this policy can be found in Chapter 67 of Wisconsin Statutes, Municipal Borrowing and Municipal Bonds, with specific references noted below.

A. Financing Considerations

1. The County shall confine long-term borrowing to capital improvements, equipment or other long-term projects which have a useful life of five (5) years or greater and cannot or should not be financed from current revenues.
2. The County shall not use long-term debt to finance current operations, nor shall long-term debt be used to finance the cost of short-lived (less than five years) depreciable assets.
3. In general, the final maturity of bonds and notes issued by the County shall not exceed the expected useful life of the underlying project for which it is being issued.

B. Debt Issuance Practices

1. County staff, with the assistance of the County's financial advisor, shall prepare an analysis for each proposed financing; such analysis shall assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.
2. All feasible alternatives (i.e., competitive bidding, State Trust Fund loans, and private placements with local financial institutions) for borrowing funds shall be considered by the County and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
3. The County shall issue general obligation debt through a competitive bidding process with the exception of Council authorized negotiated sales or State Trust Fund loans. Bids shall be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in

which staff believes competitive bidding produced unsatisfactory bids, the County has the option to reject the bid and County Board may authorize staff to negotiate the sale of the securities.

4. Negotiated sales of general obligation debt shall be considered in circumstances when the complexity of the issue requires specialized expertise (such as advanced refunding to restructure debt service), when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt shall also be considered for, bond anticipation notes, leases and land contracts when the complexity of the project, revenue source for debt service or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the County.

5. Periodic reviews of outstanding debt shall be undertaken to determine refunding opportunities. Refunding shall be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding.

6. In general, advanced refundings (refinancings) for economic savings shall be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

7. Inter-Fund loans. The County may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-Fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans shall be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest the County earns on its accounts or market rate.

8. The County's proposed capital borrowing will be outlined and approved as part of the County's annual budget process each year. Each project will be identified within the responsible department showing total cost, and any other funding sources. In general, total recommended annual debt issuance should not exceed \$10 million to ensure that the debt is bank qualified.

C. Debt Limits and Structure

1. Section 67.03 of Wisconsin Statutes requires that general obligation debt outstanding not exceed 5% of the equalized valuation of the taxable property within the County. Revenue bonds and notes are not considered debt for purposes of determining compliance with constitutional debt limitations. The County intends to keep outstanding general obligation debt within 50% of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan.

2. The County shall keep the maturity of all outstanding general obligation bonds at or below 20 years.

3. The total annual debt service for general obligation debt (exclusive of that funded by proprietary operations) shall not exceed thirty percent (30%) of the County's total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization.

4. The debt limits and structure outlined above shall be reviewed annually by the Finance & Budget Committee and any recommended changes shall be referred to the County Board.

D. Financial Advisors

1. The County shall utilize the services of a qualified financial advisor in monitoring its outstanding debt and debt service payments.

2. The County shall strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the County shall be examined every three (3) to five (5) years or as deemed necessary by County administrative staff and Finance & Budget Committee.

3. All costs of issuing long-term debt, including fees for professional services, underwriting fees and interest costs over the term of the debt issue shall be considered and carefully evaluated for each borrowing.

4. The County shall work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the County for the present and in the future (for example, the inclusion of call provisions to protect the County against future interest rate fluctuations or other circumstances).

E. Other Considerations

1. The County shall maintain good communications with bond rating agencies regarding its financial condition.

2. The County shall follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required by law.

APPENDIX C

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion purposes. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Office of Administration for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

FINANCIAL STATEMENT NOTATIONS

Item
#

1 General Fund: The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Fund 100				
Cash and Investments	\$ 15,835,851	\$ 9,563,734	\$ 6,308,273	\$ 9,056,803
Taxes Receivable	15,520,771	15,453,188	12,975,739	13,998,342
Accounts Receivable/Due from Other Gov't	3,301,930	4,057,428	5,964,774	4,756,232
Due from Other Funds	3,891,019	4,636,826	3,830,572	2,210,957
Other Assets	836,915	18,862	10,623	531,196
Total Assets	\$ 39,386,486	\$ 33,730,038	\$ 29,089,981	\$ 30,553,530
Accounts Payable/Due to Other Gov't	\$ 1,203,602	\$ 1,362,662	\$ 1,228,871	\$ 2,007,426
Accrued Liabilities	1,505,717	1,281,792	1,742,386	1,701,037
Special Deposits	934,723	471,829	293,397	430,098
Deferred Inflows	15,448,400	15,145,665	13,906,089	13,450,596
Fund Balance:				
Nonspendable:				
Delinquent Taxes and Tax Deeds	326,083	1,297,075	1,365,814	1,461,262
Inventory and Prepaid Items	836,915	18,862	10,623	531,196
Restricted	50,589	10,757	74,046	82,740
Assigned:				
Subsequent Year's Budget	1,223,433	776,648	676,066	755,582
Unassigned	17,857,024	13,364,748	9,792,689	10,133,593
Total Fund Balance	20,294,044	15,468,090	11,919,238	12,964,373
Total Liabilities and Fund Balance	\$ 39,386,486	\$ 33,730,038	\$ 29,089,981	\$ 30,553,530
Revenues	\$ 39,892,376	\$ 38,043,681	\$ 37,361,953	\$ 36,303,995
Expenditures	(35,382,724)	(34,834,335)	(35,264,163)	(35,108,331)
Net Other Financing Sources (Uses)	316,302	339,506	(3,142,925)	(2,843,166)
Change in Fund Balance	\$ 4,825,954	\$ 3,548,852	\$ (1,045,135)	\$ (1,647,502)
% of Unassigned Fund Balance to General Fund Expenditures	50.5%	38.4%	27.8%	28.9%

**Eau Claire County
Fund Balance Analysis
General Fund
December 31, 2021**

2021 General Fund Balance Unassigned Summary

Unassigned General Fund Balance at 12/31/20		\$ 14,141,396
Net 2021 Department Activity	\$ 4,825,954	
2022 Adjusted Budget General Fund Balance Assigned	(1,223,433)	
Change in Nonspendable, Restricted, and Assigned Fund Balance	<u>113,107</u>	
Net Increase in Unassigned Fund Balance		3,715,628
2021 Ending Unassigned General Fund Balance		\$ 17,857,024

EAU CLAIRE COUNTY FUND BALANCE POLICY

Fund Balance Policy: Unassigned balance to be GREATER of

Projected 2022 Debt Service Payment		\$ 15,946,360
	--OR--	
30% of Next Year General Fund Expenditures		\$ 11,960,192
2022 Budgeted General Fund Expenditures	\$ 39,867,308	
% of Unassigned General Fund Balance to General Fund Expenditures	44.79%	

Fund Balance over Policy \$ 1,910,664

AUDIT FUND BALANCE RECOMMENDATION

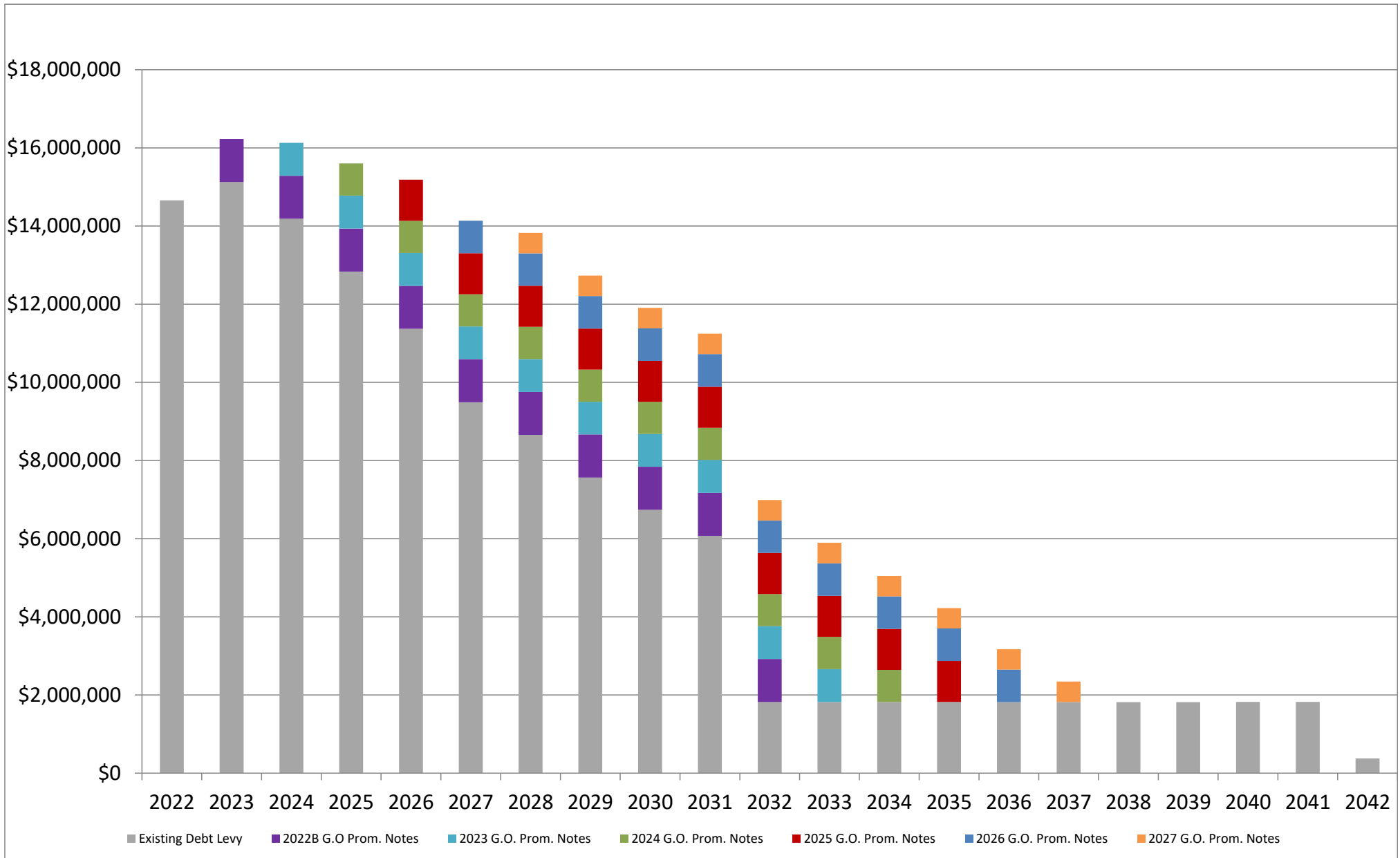
Fund balance of general fund to be 40-50% of CURRENT year general fund expenditures.

40% of current year general fund expenditures		\$ 14,153,090
50% of current year general fund expenditures		\$ 17,691,362
2021 General Fund Expenditures	\$ 35,382,724	
% of Unassigned General Fund Balance to current year General Fund expenditures.	50.47%	

Fund Balance over Recommendation \$ 165,662

Eau Claire County Projected Debt Levy with CIP

For Discussion Only



FACT SHEET
File No. 22-23/053

The 2022 Eau Claire County Budget adopted by the County Board of Supervisors included approved borrowing of \$9,261,103 in general obligation debt to finance general capital projects. Financing for these capital projects will include a mix of five- and ten-year maturities to align to the useful lives of the projects being financed.

The \$9,515,000 noted in the authorization as not-to-exceed includes the estimate for the issuance costs associated with this borrowing.

Respectfully Submitted,

Amy Weiss
Senior Accounting Manager

INITIAL RESOLUTION AUTHORIZING THE BORROWING OF
NOT TO EXCEED \$9,515,000; AND PROVIDING FOR THE
ISSUANCE AND SALE OF GENERAL OBLIGATION
PROMISSORY NOTES THEREFOR

WHEREAS, the County Board of Supervisors of Eau Claire County, Wisconsin (the "County") hereby finds and determines that it is necessary, desirable and in the best interest of the County to raise funds for public purposes, including paying the cost of highway/bridge improvements, and other 2022 capital projects (collectively, the "Project"),

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

Section 1. Authorization of the Notes. For the purpose of paying costs of the Project, there shall be borrowed, through the issuance of general obligation promissory notes pursuant to Section 67.12(12) of the Wisconsin Statutes, a principal sum not to exceed NINE MILLION FIVE HUNDRED FIFTEEN THOUSAND DOLLARS (\$9,515,000) (the "Notes").

Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and directs that the Notes be offered for public sale. At a subsequent meeting, the County Board of Supervisors shall consider such bids for the Notes as may have been received and take action thereon.

Section 3. Notice of Sale. The County Clerk, in consultation with Ehlers & Associates, Inc. ("Ehlers"), is hereby authorized and directed to cause the sale of the Notes to be publicized at such times and in such manner as the County Clerk may determine and to cause copies of a complete, official Notice of Sale and other pertinent data to be forwarded to interested bidders as the County Clerk may determine.

Section 4. Official Statement. The Finance Director (in consultation with Ehlers) shall cause an Official Statement to be prepared and distributed. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Official Statement, such certification to constitute full authorization of such Official Statement under this resolution.

ADOPTED

Committee on Finance & Budget
Dated this ____ day of _____ 2022

Adopted, approved and recorded September 20, 2022.

Nicholas Smiar
Chairperson, Eau Claire County Board of
Supervisors

Attest:

Sue McDonald
Eau Claire County Clerk

(SEAL)

FACT SHEET

TO FILE NO. 22-23/052

SECTION 1. These proposed fee increases passed by the Human Services Board on July 11, 2022 by a vote of 7 for 1 against are for an increase in non-resident juvenile detention short-term detention and the 180 program.

Fiscal Impact: Anticipated annual increase in revenue of \$218,500.00

SECTIONS 2,3,4,5,12 and 15. These proposed fee increases passed by the Planning and Development Committee on 7/26/2022 by a vote of 5 for 0 against are to help cover the increases with operational expenses associated with administering the department programs and fuel expenses.

Fiscal Impact: Anticipated annual increase in revenue of \$10,000.00

SECTION 6,7,8,9,10 and 11. These proposed fee increases/creations passed by the Highway Committee on August 11, 2022 by a vote of 4 for 0 against were changed due to a review which determined time costs exceed the fee amount.

Fiscal Impact: Anticipated annual increase in revenue of \$6120.00.

SECTION 13 & 14. These proposed fee increases passed by the Parks and Forest Committee on May 9, 2022 and August 8, 2022 by a vote of 5 for and 0 against will give a reduction for senior citizens, add fees for new services and increase cost due to demand.

Fiscal Impact: The anticipated loss of revenue will be -\$9350.00.

Respectfully Submitted,

Sharon McIlquham
Corporation Counsel

yk

2
3 TO AMEND SECTION 4.14.010 B. OF THE CODE: DAILY JUVENILE DETENTION RATE
4 ESTABLISHED; TO AMEND SECTION 4.35.090 OF THE CODE: PERMIT, VARIANCE,
5 REZONING, SPECIAL EXCEPTION, SIGN AND LAND USE FEES; TO AMEND SECTION
6 4.35.092 OF THE CODE: SHORELAND PROTECTION OVERLAY DISTRICT FEES; TO
7 AMEND SECTION 4.35.095 OF THE CODE: AIRPORT ZONING FEES; TO AMEND
8 SECTION 4.35.170 OF THE CODE: PROPERTY ADDRESSING FEE; TO AMEND SECTION
9 10.05.001 OF THE CODE: ALL-TERRAIN VEHICLE ROUTES DESIGNATED; TO CREATE
10 SECTION 10.05.006 OF THE CODE: BICYCLE & PEDESTRIAN ROUTE PERMIT; TO
11 CREATE SECTION 12.34.250 OF THE CODE: HIGHWAY SETBACKS; TO AMEND
12 SECTION 12.34.300 B. OF THE CODE: OVERSIZE/OVERWEIGHT LOAD PERMITS; TO
13 AMEND SECTION 12.34.320 OF THE CODE: ENTRANCE PERMITS: TO AMEND
14 SECTION 12.34.360: UTILITY PERMITS; TO AMEND SECTION 15.01.110 OF THE CODE:
15 PERMIT FEES; TO AMEND 16.30.040 OF THE CODE: FEES AND CHARGES; TO AMEND
16 SECTION 16.33.020 B. OF THE CODE: RENTAL RATES FOR PRIVATE, OTHER
17 ORGANIZATIONS AND INDIVIDUALS; TO AMEND SECTION 18.30.270 E. OF THE
18 CODE: SPECIAL EVENTS

19
20 The County Board of Supervisors of the County of Eau Claire does ordain as follows:

21
22 SECTION 1. That Subsection B. of Section 4.14.010 of the code be amended to read:

23
24 4.14.010 Daily Juvenile Detention rate established. The rate for boarding juveniles in
25 the Northwest Regional Juvenile Detention Center shall be:

- 26 A. Eau Claire County residents\$120.00 per day
27 180 day dispositional alternative\$150.00 per day
28 B. Non-residents~~\$225.00~~275.00 per day
29 180 day dispositional alternative~~\$325.00~~375.00 per day

30
31 SECTION 2. That Section 4.35.090 of the code be amended to read:

32
33 4.35.090 Permit, variance, rezoning, special exception, sign and land use fees. The
34 following fee schedule shall apply:

- 35 A. Residential, forestry and agriculture districts.
36 1. Principal uses: \$ ~~235.00~~245.00
37 2. Accessory uses and additions:
38 a. 0 to 200 sq. ft. \$ 55.00
39 b. 200+ sq. ft. \$ ~~.2627~~2627/sq. ft.
40 c. Maximum fee \$ ~~235.00~~245.00
41 B. Commercial and industrial districts.
42 1. Principal uses:
43 a. 0-1,000 sq. ft. \$ ~~235.00~~245.00
44 b. 1,000 + sq. ft. \$ ~~.2627~~2627/sq. ft.
45 c. Maximum fee \$ ~~3300.00~~3400.00
46 2. Accessory uses:
47 a. 0-500 sq. ft. \$ ~~110.00~~115.00
48 b. 500 + sq. ft. \$ ~~.2627~~2627/sq. ft.
49 c. Maximum fee \$ ~~3300.00~~3400.00

1		3.	Additions: See principal and accessory fees.	
2	C.		Change of use.	\$ 200.00
3	D.		Signs	
4		1.	All signs	\$ 100.00
5		2.	Billboards	\$ 235.00 <u>245.00</u>
6	E.		Variances	\$ 525.00 <u>545.00</u>
7	F.		Appeals	\$ 525.00 <u>545.00</u>
8	G.		Conditional use permits	\$ 525.00 <u>545.00</u>
9	H.		Rezoning	\$ 525.00 <u>545.00</u>
10	I.		One time temporary use fee per site	\$ 55.00
11	J.		Rezoning and comprehensive plan	\$ 75.00
12			surcharge for mapping	
13	K.		Home businesses	\$ 200.00
14	L.		Text amendments	\$ 525.00 <u>545.00</u>
15	M.		Wind energy systems	\$ 250.00
16	N.		Refunds	
17		1.	Land use	Paid fee minus \$ 55 Administrative fee
18		2.	Conditional use	Paid fee minus \$ 75 Processing fee
19			Variance/Appeals	\$275 Administrative fee
20				\$ 25 Vendor fee
21		3.	Rezoning	Paid fee minus \$ 75 Processing fee
22				\$275 Administrative fee
23				\$ 25 Vendor fee
24				
25	O.		Temporary structures	
26		1.	Special events	
27		a.	Total land less than 10 acres	\$200.00 Zoning fee
28		b.	Total land 10 acres or greater	\$400.00 Zoning fee
29	P.		Floodplain overlay district	\$100.00
30	When construction begins prior to the issuance of a land use permit or when a use precedes the			
31	application for a rezoning or conditional use permit, a double fee will be assessed.			
32				
33	SECTION 3. That Section 4.35.092 of the code be amended to read:			
34				
35	<u>4.35.092 Shoreland protection overlay district fees.</u>			
36	A.		Shoreland fees.	
37		1.	Principle structure	\$ 235.00 <u>245.00</u>
38		a.	Zoned town fee	\$ 100.00
39		2.	Accessory structure. Alterations and additions	
40		a.	0 to 200 sq. ft	\$ 55.00 <u>57.00</u>
41		b.	Greater than 200 sq. ft.	\$.26 <u>.27</u> per sq. ft.
42		c.	Maximum fee	\$ 235.00 <u>245.00</u>
43		d.	Zoned town fee	\$ 55.00
44		3.	Stairways/walkways	\$ 100.00
45		4.	Filling and grading permit	\$ 290.00
46		5.	Mitigation plan	\$ 100.00
47		6.	Treated impervious surfaces exemption	\$ 100.00
48		7.	Conditional use	\$ 525.00 <u>545.00</u>
49		8.	Variance/appeals	\$ 525.00 <u>545.00</u>

- 9. Refunds
 - a. Land use
 - b. Conditional use/
Variances/Appeals Paid fee minus
 - \$ 75.00 Processing fee
 - \$ 275.00 Administrative fee
 - \$ 25.00 Vendor fee
 - c. Rezoning Paid fee minus
 - \$ 75.00 Processing fee
 - \$ 275.00 Administrative fee
 - \$ 25.00 Vendor fee
 - \$ 75.00 Mapping fee

*Zoning district fees are applicable to shoreland areas.

SECTION 4. That Section 4.35.095 of the code be amended to read:

4.35.095 Airport zoning fees. The following schedule shall apply:

- A. Principal structures:
 - 1. Zones A, 1, & 2 \$ 100.00
 - 2. Zone 3 (over 35 ft. in height) \$ 100.00
- B. Accessory structures and additions:
 - 1. Zones A, 1, & 2 \$.~~26.27~~/sq.ft. (Maximum \$100.00)
(Minimum \$ 55.00)
 - 2. Zone 3 (over 35 ft. in height) \$.~~26.27~~/sq.ft. (Maximum \$100.00)
(Minimum \$55.00)
- C. Variances/appeals \$ ~~525.00~~545.00
- D. Conditional use \$ ~~525.00~~545.00
- E. Refunds
 - 1. Land use Paid fee minus \$ 55.00
 - 2. Conditional use/
Variances/Appeals Paid fee minus
 - \$ 75.00 Processing fee
 - \$ 275.00 Administrative fee
 - \$ 25.00 Vendor fee

SECTION 5. That Section 4.35.170 of the code be amended to read:

4.35.170 Property addressing fee. The planning and development department shall charge a \$60.00 for application review and issuance of each new property address application review fee, which includes the issuance of one new property address fee. This fee shall be in addition to any fee charged for a driveway permit or address sign installation fee charge by a municipality collected by the planning and development department on behalf of any municipality for property addressing purposes. \$10 per unit fee

A. Parcel containing between 2-12 unites will have the base fee of \$60.00 for the first unit and \$20.00 for additional units.

B. Parcel containing 13 or more units will have the base fee of \$60.00 for the first unit and \$10.00 for additional units.

SECTION 6. That Section 10.05.001 of the code be amended to read:

1 10.05.001 All-terrain vehicle routes designated. Consistent with Wis. Stat. § 23.33 (8),
2 the designation of all-terrain vehicle routes is delegated to the highway committee. The fee for
3 ATV Route applications is ~~\$35.00~~60.00.

4
5 SECTION 7. That Section 10.05.006 of the code be created to read:

6
7 10.05.006 Bicycle & pedestrian route permit. Allows installation of route signs along
8 county roads for the use of bicycle and pedestrians. The fee for bicycle and pedestrian route
9 applications is \$40.00

10
11 SECTION 8. That Section 12.34.250 of the code be created to read:

12
13 12.34.250 Highway setbacks.

14 A. Allows a property owner the ability to request a variance from the highway
15 setback dimensions. The fee for a variance request is \$40.00.

16 B. Allows work to be completed in the county road right-of-way if approved. The
17 fee for work in the right-of way is \$40.00.

18
19 SECTION 9. That Subsection B. of Section 12.34.300 of the code be amended to read:

20
21 12.34.300 Oversize/overweight load permits.

22 A. Pursuant to Wis. Stat. § 348.25 through 348.28, the department shall issue
23 appropriate oversize/overweight vehicle permits for use of the county trunk highway system.

24 B. Pursuant to Wis. Stat. § 348.25(8)(f), a fee of ~~\$30.00~~40.00 shall be charged for
25 each single trip permit.

26
27 SECTION 10. That Section 12.34.320 of the code be amended to read:

28
29 12.34.320 Entrance permits.

30 A. Pursuant to Wis. Stat. § 86.07(2), the department shall issue permits for the
31 construction and alteration of driveways/accesses onto the county trunk highway system.

32 B. To offset the costs involved in entrance permit review, the following fees are
33 established:

34 1. Driveways.

35 a. Residential ~~\$ 50.00~~100.00.

36 b. Commercial ~~\$100.00~~150.00

37 2. Streets, public and private - ~~\$300.00~~350.00.

38
39 SECTION 11. That Section 12.34.360 of the code be amended to read:

40
41 12.34.360 Utility permits.

42 A. Pursuant to Wis. Stat. § 86.07 (2), the department shall issue permits for the
43 construction or alteration of utility facilities on the county trunk highway system. To offset the
44 costs involved in utility permit review, the following fees are established:

45 1. 0-500 feet segment as measured along the centerline of the highway -
46 ~~\$165.00~~200.00.

47 2. 500-5280 segment as measured along the centerline of the highway -
48 ~~\$350.00~~400.00.

1 3. 5280 - > segments as measure along the centerline of the highway -
2 ~~\$850.00~~950.00.

3
4 SECTION 12. That Section 15.01.110 of the code be amended to read:

5 15.01.110 Permit Fees. The department of planning and development shall
6 charge fees subject to the following schedule:

7 A. Fee Schedule for structures covered under the Uniform Dwelling Code:

- | | | | |
|----|----|----------------------------------|--|
| 8 | 1. | 1 and 2 family dwellings | \$.5658 sq. ft. of living area |
| 9 | | including modular | exclusive of garages and |
| 10 | | homes | uninhabited basements |
| 11 | | Minimum Fee | \$460.00 |
| 12 | | | |
| 13 | 2. | Conversion of an existing | \$.5658 /sq. ft. of living area of |
| 14 | | structure to 1 and 2 family | exclusive uninhabited |
| 15 | | dwelling | basements and garages. |
| 16 | | Minimum Fee | \$460.00 |
| 17 | | | |
| 18 | 3. | Manufactured homes/modular homes | |
| 19 | a. | Unfinished | \$250.00 |
| 20 | b. | Finished basement (all or part) | \$.5658 /sq. ft. |
| 21 | | Minimum Fee | \$250.00 |

22 Additional permitting and fees shall apply to site-built structures such as decks
23 that exceed 25 square feet, porches, sunrooms, garages, carports, and similar type additions.

- | | | | |
|----|---------------|---|-----------------------------------|
| 24 | | | |
| 25 | 4. | House moved to the site | |
| 26 | | (foundation with or without | |
| 27 | | plumbing and electrical) | \$510.00 |
| 28 | | | |
| 29 | 5. | Additions/alterations to | \$.5658 /sq. ft. |
| 30 | | manufactured homes and to the | |
| 31 | | added/alterd living area | |
| 32 | | 1 and 2 family dwelling houses | |
| 33 | | Minimum Fee | \$145.00 <u>150.00</u> |
| 34 | | | |
| 35 | 6. | Miscellaneous: woodstoves, | |
| 36 | | chimneys, fireplaces, decks, | |
| 37 | | screen porches, etc. | \$145.00 <u>150.00</u> |
| 38 | | | |
| 39 | 7. | Attached garages additions | \$145.00 <u>150.00</u> |
| 40 | | | |
| 41 | 8. | Recreational Dwellings: | |
| 42 | a. | Basic structure | \$.40/sq. ft. |
| 43 | | no heating, plumbing or electrical | |

1		Minimum Fee	\$420.00
2	b.	Structure with heating,	\$.56/sq. ft. electrical and
3		plumbing (all or one)	
4		Minimum Fee	\$460.00
5	e.	Installation of heating,	\$275.00
6		electrical or plumbing	
7		system (all or one).	
8	8.	<u>Temporary Occupancy Fee</u>	<u>\$150.00</u>
9	9.	UDC Sticker (additional	\$ 40.00
10		with all fees where applicable.)	
11			
12	10.	Erosion Control:	
13	a.	New 1 or 2 family dwelling	\$145.00
14	b.	Additions	\$ 75.00
15			
16	11.	Refunds: Refunds for projects	
17		not started shall be based on the	
18		fee paid minus UDC seal fee of	\$ 40.00
19		Plan review fee when plans are	
20		required	\$100.00
21		Erosion control fee of	
22	a.	New 1 and 2 family dwelling	\$ 70.00
23	b.	Addition	\$ 50.00
24			
25	12.	Permit Renewal (2-year renewal)	
26	a.	New 1 and 2 family dwelling	\$250.00
27	b.	Additions	\$145.00 <u>150.00</u>
28	c.	Decks	\$ 70.00 <u>75.00</u>
29			
30	13.	Permission to start construction	\$115.00 <u>150.00</u>
31			
32	14.	Residential electrical permits: Electrical plans may be required.	
33	a.	Add 1 to 5 circuits	\$105.00 <u>125.00</u>
34	b.	Add more than 5 circuits	\$135.00 <u>175.00</u>
35	c.	Replace service panel only	\$105.00 <u>125.00</u>
36	d.	Replace service panel and	
37		add circuits, misc.	\$135.00 <u>175.00</u>
38	e.	Installing solar panels, solar	
39		water heater, wind generator,	
40		misc.: One required inspection	\$105.00
41	i.	0-10 KW	<u>\$175.00</u>
42	ii.	11-20 KW	<u>\$225.00</u>
43	iii.	Over 20 KW	<u>\$350.00</u>

1	f.	Installing solar panels, solar	
2		water heater, wind generator,	
3		misc.:	
4		Two required inspections	\$ 145.00 <u>175.00</u>
5	g.	Installing solar panels, solar	
6		water heater, wind generator,	
7		misc.:	
8		Three or more required	
9		inspections	\$ 185.00
10	B.	Electrical permits for commercial and agricultural projects:	
11	1.	New commercial or agricultural	
12		structure	\$.14/sq. ft.
13		Minimum fee	\$ 105.00 <u>150.00</u>
14		Maximum fee	\$3,500.00
15	2.	Addition to a commercial or agricultural	
16		structure.	\$.14/sq. ft.
17		Minimum fee	\$ 105.00 <u>150.00</u>
18		Maximum fee	\$3,500.00
19	3.	Electrical miscellaneous:	
20	a.	Add 1 to 5 circuits	\$ 105.00 <u>175.00</u>
21	b.	Add more than 5 circuits	\$ 135.00 <u>225.00</u>
22	c.	Replace service panel only	\$ 105.00 <u>150.00</u>
23	d.	Replace two electrical	
24		panels only	\$ 135.00 <u>175.00</u>
25	e.	Replace more than two	
26		electrical panels	\$ 225.00 <u>250.00</u>
27	f.	Upgrade commercial/	
28		agricultural building	
29		electrical – minimum	\$ 105.00 <u>150.00</u>
30	g.	Upgrade commercial/	
31		agricultural building electrical	
32		- up to 4 inspections needed	\$ 450.00
33	h.	Installing solar panels, solar water	
34		heater, wind generator, misc.:	
35		One required inspection	\$ 105.00
36	i.	0-10 KW	<u>\$175.00</u>
37	ii.	11-20 KW	<u>\$225.00</u>
38	iii.	21-50 KW	<u>\$350.00</u>
39	iv.	Over 50 KW	<u>\$350.00 plus \$10.00</u>
40			<u>for every KW over 50 KW</u>
41	i.	Installing solar panels , solar water	
42		heater, wind generator, misc.:	
43		Two required inspections	\$ 145.00 <u>175.00</u>

j. ~~Installing solar panels, solar water
heater, wind generator, misc.:~~

~~Three or more required inspections \$ 185.00~~

C. Reinspection Fee: A fee of ~~\$145.00~~ \$150.00 may be assessed when it is necessary for the inspector to make a reinspection due to the initial inspection request not being completed.

D. Occupation of a dwelling constructed under SPS 320-325 before final inspection: ~~\$400.00~~ \$1,000.00.

E. Miscellaneous inspections: \$ 60.00/hr.
Minimum fee \$ 60.00.

SECTION 13. That Subsection B. of Section 16.30.040 of the code be amended to read:

B. Fees. The following fees shall be charged, unless otherwise specified:

General Usage Fees

Recreation Area Entrance Fee

per motor vehicle \$5.00 daily or \$30.00 annually

Additional Annual Entrance Stickers \$10.00 for same household

Senior Citizen 65 or older \$5.00 daily or \$20.00 annually

Required at boat launches, county parks, Evergreen ski trail, Lake Eau Claire beach and Tower Ridge Recreation area (from April 1 to December 1) including disc golf area. Buses for non-school related functions \$6.00 daily fee, buses for school related functions exempt from fees. A registered camper shall be granted up to two free vehicle passes per site for the duration of the camping.

Replacement Annual

Entrance Sticker \$10.00

Boat Dealers/commercial

Watercraft launch permit \$50.00/annually

Rental of tree planting machine \$60.00/\$40 per 1000 beyond first 1000 trees charge.

Permit for Driveway

off County Forest Roads \$35.00

Special Event Participation Fee \$5.00 per person

\$4.00 per person for nonprofit and government organization events

Special Transportation Permit \$30.00

Lion's Group Camp \$40/night with a maximum of 6 nights

Coon Fork County Park Fees

Picnic Shelter \$20.00/reservation, with a maximum of 10 vehicle passes issued per reservation.

Camping \$17.00/night off lake

\$102.00/week off lake

\$20.00/night on lake

\$120.00/week on lake (7 nights for price of 6)

\$10.00/night--off season nonelectrical

\$15.00/night--off season electrical

Section D. Campsites with

50 amp electric, water \$27.00/night

1		\$162/week
2	Camping Electricity	\$ 5.00/night (no discount for week long camping.)
3	Campground Reservation	\$10.00
4	Reservation transfer	\$ 5.00
5	Paddle boat, canoe and	
6	row boat rental	\$ 6.00/hour
7	Sewage Dumping Station	\$10.00/use for non-registered campers or travelers
8	Firewood Sold in Campgrounds	\$ 6.00/bundle
9		
10	Harstad County Park Fees	
11	Camping	\$ 15.00/night
12		\$ 90.00/week
13		\$ 10.00/night—off season
14	Picnic Shelter	\$ 25.00 <u>75.00</u> /reservation
15		
16	Lake Altoona County Park Fees	
17	Clubhouse	\$115.00/reservation Monday – Thursday
18		\$165.00/reservation on Friday, Saturday, Sunday &
19		holidays.
20		
21	Picnic Shelter (with electricity)	\$80.00
22		
23	Reservation Changes-Clubhouse	\$10.00
24	And Picnic Shelter	
25		
26	Lake Eau Claire County Park Fees	
27	Clubhouse	\$75.00/reservation Monday - Thursday
28		and \$100.00/reservation Friday, Saturday,
29		Sunday & holidays plus \$30.00/hour for each hour
30		after five hours.
31		
32	Clubhouse Porch	\$50.00/reservation plus \$5.00/hour for each hour after five
33	hours.	
34		
35	Picnic Shelters with electricity	
36	Small	\$25.00/reservation plus \$5.00/hour for each hour
37		after five hours.
38	Large	\$60.00 for first 5 hours plus \$10.00/hr. thereafter.
39		
40	Picnic Shelter with grilling pit	\$50.00/reservation plus \$10.00/hour for each hour after five
41	hours.	
42		
43	Lowes Creek Park	
44	Picnic Shelter	\$25.00 per day/reservation
45		
46	<u>LL Phillips</u>	
47	<u>Picnic Shelter</u>	<u>\$50.00 per day/reservation</u>
48		
49		

1 **Tower Ridge Recreation Area Fees**

2 Vehicle Pass (winter use) \$6.00/day or \$60.00 seasonal fee for first
3 vehicle and \$40.00 per vehicle for additional vehicles
4 registered to same household.

5
6 All Parks Winter Season Pass \$ 75.00 seasonal fee for first vehicle and \$50.00 per
7 vehicle for additional vehicles
8

9 Chalet Rental from April 1 to November 30
10 \$ 90.00/day Monday–Thursday
11 \$120.00/day Friday –Sunday and holidays
12 (one reservation per weekend)
13 \$200.00 key deposit
14 \$70.00 cleaning deposit
15 Disc golf vendor \$25.00 per vendor per event.
16

17 SECTION 14. That Subsection B. of Section 16.33.020 of the code be amended to read:

18
19 B. Dry storage shall be at the following rate per building per season subject to a
20 minimum \$50.00 per contract charge:

21 Exhibit building A/per square foot (66’ x 200’)\$ ~~1.50~~1.75
22 Exhibit building C-D/per square foot (66'x 135')\$ ~~1.50~~1.75

23 C. Special Services.

24 Storage or removal of personal property\$ 25.00
25 Snow removal or other services\$ 40.00/hr
26

27 SECTION 15. That Subsection E. of Section 18.30.270 of the code be amended to read:

28
29 E. Fee required. The fee required for a special event shall be:

30 1. Conditional use contract ~~\$250.00~~260.00
31 2. Conditional use permit ~~\$500.00~~545.00
32

33 ENACTED:

34 _____
35 _____
36 _____
37 _____
38 _____
39 _____
40 _____
41 _____
42 _____

43 _____
44 Committee on Finance & Budget
45

46
47
48 Dated this _____ day of _____, 2022.
49



Finance Department

Norb Kirk, CPA, CMA
 Finance Director
 721 Oxford Avenue, Eau Claire, WI 54703

Phone: 715.839.2827
 E-Mail: norb.kirk@eauclairecounty.gov

To: Eau Claire County Board of Supervisors
Date: September 12, 2022
Re: June 2022 – 2nd Quarter 2022 Financial Report

Overall, the fiscal performance for the second quarter of 2022 is slightly below the same period one year. Because the financial reports are from a cash basis perspective, in general, some fund expenditures are running higher as a percentage of the budget, with cash collections lagging as normally is the case. After adjusting for the impact of annual expenditure and prepaid payments made in the second quarter, the fiscal performance through Q2'22 is relatively consistent with the same period in 2021. Once again, it is not unusual for expenditures to exceed revenue throughout the fiscal year, particularly in the first half of the year.

From an overall perspective, strictly based on the actual cash-based financial results of the second quarter, the general fund has generated a year to date (YTD) deficit of \$1.3M which is approximately \$700k more than through the second quarter 2021. This difference is mainly attributed to annual computer software maintenance contracts paid in the second quarter that apply to 2022 as well as future years for some contracts. Other funds with significant year-to-year (YTY) changes included Human Services and Highway. Human services Q2'22 results include an advance payment from the State for Comprehensive Community Services (CCS) reimbursements that was \$1.1M higher than a year ago. Excluding the impact of that additional amount, Human Services results were flat to one year ago. The Highway department had increased expenditure activity in the second quarter compared to last year, primarily driven by payments related to construction of the new facility.

REVENUE

From a county-wide overall perspective, excluding internal service fund (ISF) activity, bond proceeds, and interfund transfers, 46.9% of the 2022 annual revenue budget has been recognized through June 30, 2022, as shown in the table below. This is slightly ahead of the revenue recognized at this same time last year of 45.2%. Overall, total County revenue is up \$3.5M from the same period in 2021.

	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q2	Budget	2021 Budget	2021 YTD Q2	Budget
Tax Levy	\$ 40,186,724	\$ 20,319,201	50.56%	\$ 37,470,096	\$ 18,923,057	50.50%
Sales Tax	11,718,000	4,335,153	37.00%	10,500,960	4,063,739	38.70%
Other Taxes	6,355,915	1,534,246	24.14%	6,123,168	1,590,929	25.98%
Intergovernmental Grants & Aids	31,121,550	18,530,391	59.54%	37,241,336	18,539,109	49.78%
Intergovernmental Charges for Services	20,498,584	6,943,355	33.87%	15,816,466	5,430,830	34.34%
Public Charges for Services	7,791,738	3,276,537	42.05%	6,931,822	3,197,404	46.13%
Licenses & Permits	426,280	253,850	59.55%	424,138	321,270	75.75%
Fines & Forfeitures	490,000	124,279	25.36%	502,970	127,863	25.42%
Other Revenue	1,528,116	1,037,100	67.87%	1,817,882	620,143	34.11%
Total Revenues	\$120,116,907	\$56,354,112	46.92%	\$116,828,838	\$52,814,344	45.21%

Intergovernmental charges for services increased 1.93% YTY, mostly due to the increased advanced State payment in the Human Services for the CCS program noted earlier. This payment was \$2.9M in 2022 versus \$1.8M in 2021, which provides significant cash flow relief for this program and the County.

Public charges for services is running favorable to 2021 collections, largely due to increased park fee receipts in the first half of 2022 as well as increased fee collections in the judicial functional category.

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

Property taxes are due on January 31 and are collected through that date. After January 31, all collections become the responsibility of Eau Claire County. By August 20, Eau Claire County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of June 30, 2022 are presented below. As noted in the table, the absolute amount of uncollected taxes as of June 30, 2022 is approximately 1.2%, (~\$400K) lower than that from one year ago.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 30-Jun-22	2022 Percent of County-Wide Levy Collected	Uncollected Taxes as of 31-Mar-21	2021 Percent of County-Wide Levy Collected
2021	2022	\$ 3.96	\$ 40,446,683	\$ 187,590,924	\$ 33,142,623	82.33%	\$ -	N/A
2020	2021	3.96	37,733,091	182,215,345	611,494	99.66%	33,672,122	81.52%
2019	2020	4.07	36,245,245	179,058,769	200,064	99.89%	454,450	99.75%
2018	2019	4.06	34,228,107	173,460,506	91,854	99.95%	240,189	99.86%
2017	2018	4.09	32,444,886	172,992,808	20,802	99.99%	86,445	99.95%
2016	2017	4.09	30,595,302	169,167,068	2,095	100.00%	14,474	99.99%
2015	2016	4.02	29,015,350	159,300,022	2,073	100.00%	3,970	100.00%
2014	2015	3.92	27,690,123	155,168,476	718	100.00%	718	100.00%
2013	2014	3.88	26,178,192	151,529,795	402	100.00%	402	100.00%
2012	2013	3.87	25,397,935	149,660,627	293	100.00%	293	100.00%
2011	2012	3.71	24,493,206	148,648,642	260	100.00%	260	100.00%
2010	2011	3.69	24,284,714	145,603,806	249	100.00%	249	100.00%
<i>Uncollected Taxes as of June 30</i>					\$ 34,072,927		\$ 34,473,572	

Sales Tax

With the two-month lag in receipt of Sales Tax collections, the amount for the second quarter of 2022 is limited to just taxable sales through April. Collections for the second quarter 2022 are \$271K greater than through the same period in 2021. Although collections are ahead of last year’s record pace, the collections are lower relative to the budget based on a percentage basis compared to the same period last year. This is due to the significant increase in budget that occurred from 2021 to 2022 driven by the 2021 results. Despite inflationary concerns, sales tax collections so far in 2022 have been strong and ahead of the amount in 2021. Sales tax collections are always unpredictable and an area the County will continue to monitor closely. For more information on sales tax collections, please review the sales tax report found under Report Central – Countywide reports.

Month	2020	2021	2022	Cumulative YTY Change	2021 % of Budget	2022 % of Budget
January	\$ 919,229	\$ 838,139	\$ 974,265	\$ 136,126	7.98%	8.31%
February	801,924	954,608	962,078	143,596	17.07%	16.52%
March	682,340	1,035,307	974,660	82,949	26.93%	24.84%
April	759,489	1,235,684	1,424,149	271,413	38.70%	37.00%
Total YTD	\$ 3,162,982	\$ 4,063,739	\$ 4,335,153			
Budget	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000			
Actual Collections	\$ 10,982,263	\$ 12,947,112				
Surplus	\$ 131,303	\$ 2,446,152				

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity for the second quarter of 2022. Similar to sales tax, receipt of the VRF lags the month of collection, although only by one month and with much less volatility. For the first five months of 2022, Eau Claire County is slightly behind collections from a year ago. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2020	2021	2022	Cumulative YTY Change	2021 % of Budget	2022% of Budget
January	\$ 179,440	\$ 183,874	\$ 173,312	\$ (10,562)	7.66%	6.67%
February	187,426	185,387	186,926	(9,023)	15.39%	13.86%
March	229,001	252,022	247,218	(13,827)	25.89%	23.36%
April	223,042	233,777	221,744	(25,859)	35.63%	31.89%
May	217,201	217,849	235,695	(8,013)	44.70%	40.96%
Total	\$ 1,036,110	\$ 1,072,908	\$ 1,064,894			
Budget	\$ 2,300,000	\$ 2,400,000	\$ 2,600,000			
Actual Collections	\$ 2,424,099	\$ 2,473,691				
Surplus	\$ 124,099	\$ 73,691				

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 second quarter of 2022, the county has seen a decrease over the second quarter 2021 in zoning permit activity and deed filing fees resulting from slowing new activity in the housing and commercial markets. Conversely, interest earned on investments has increased as a result of the federal reserve raising the federal funds rate.

Economic Indicator Line Items	2022 Annual Budget	Actual through 06/30/22	2022 % of Budget	2021 Annual Budget	Actual through 06/30/2021	2021 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 85,440	26.70%	\$ 300,000	\$ 140,476	46.83%
Penalties Collected on Delinquent Taxes	160,000	42,599	26.62%	150,000	70,238	46.83%
Zoning and Permits	325,000	66,860	20.57%	322,858	248,231	76.89%
Real Estate Transfer Tax	310,000	231,126	74.56%	310,000	186,713	60.23%
Register of Deeds Filing Fees	330,000	163,697	49.61%	320,000	201,899	63.09%
Interest Earned on Investments	50,000	55,228	110.46%	100,000	17,567	17.57%

In addition, the local unemployment rate is another key metric. The unemployment rate for Eau Claire County remained at 2.7% for June 2022. This is 0.9% lower than it was in June 2021. The national average for unemployment in June 2022 remained at 3.6%.

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 and interfund transfers, is shown below and provides a functional perspective of the expenditures in relationship to the budget. All county departments and all capital expenditures (funded through any method) fall into one or more of the functional areas listed below. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q2	Budget	2021 Budget	2021 YTD Q2	Budget
General Government	\$ 29,864,020	\$ 6,779,135	22.70%	\$ 17,422,357	\$ 5,368,713	30.82%
Public Safety	19,617,288	8,487,651	43.27%	18,985,328	8,282,754	43.63%
Health & Social Services	52,707,898	20,641,547	39.16%	48,507,161	19,575,399	40.36%
Transportation & Public Works	51,246,505	10,273,689	20.05%	30,997,297	4,848,246	15.64%
Culture & Education	5,023,336	1,563,095	31.12%	3,007,840	1,112,403	36.98%
Conservation & Economic Development	2,810,626	1,009,877	35.93%	2,778,555	934,426	33.63%
Debt Service (Bonds)	15,946,360	1,961,874	12.30%	12,646,856	1,523,684	12.05%
Total Expenditures	\$ 177,216,033	\$ 50,716,867	28.62%	\$ 134,345,394	\$ 41,645,625	31.00%

Functional expenditures through the second quarter of 2022 amounted to \$50.7M (28.62%) as compared to \$41.6M (31.00%) through the second quarter of 2021. Most of the functional categories of expenditures through the second quarter are relatively comparable to one year ago. The Transportation & Public Works functional category has seen an increase due to the work being completed on the new highway facility.

Expenditures by Category

Expenditures by category, excluding internal service funds (ISF) activity and interfund transfers, are represented below and provide a greater understanding of the source of the expenditure.

Expenditures	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q2	Budget	2021 Budget	2021 YTD Q2	Budget
Personnel	\$ 54,380,659	\$ 21,039,103	38.69%	\$ 49,476,430	\$ 20,252,154	40.93%
Contracted Services	30,576,115	13,089,825	42.81%	28,654,134	11,800,168	41.18%
Supplies & Services	5,841,326	2,857,577	48.92%	5,725,999	1,939,392	33.87%
Fixed Charges	2,359,286	614,413	26.04%	1,206,168	499,141	41.38%
Debt Service	15,951,854	1,962,168	12.30%	12,660,756	1,524,254	12.04%
Capital Outlay & Equipment (all funds)	51,762,574	6,976,111	13.48%	26,715,060	1,981,781	7.42%
Local Community Grants	3,817,400	1,424,417	37.31%	1,946,309	989,105	50.82%
Pass-Thru Grants, Not Obligated ARPA	12,526,819	2,753,253	21.98%	7,960,538	2,659,630	33.41%
Total Expenditures	\$ 177,216,033	\$ 50,716,867	28.62%	\$ 134,345,394	\$ 41,645,625	31.00%

The largest expenditure category for the county is, and will continue to be, personnel costs. For the second quarter, personnel expenditures are expected to be lower than 50% of the budget based on the lag that occurs in processing payroll and the impacts of the year-end payroll accrual. Taking these items in to consideration, the county would expect total payroll expenditures to be approximately 42% of the total annual budget at the end of the second quarter. Personnel costs at the end of the second quarter 2022 are well below this target percentage primarily due to vacant FTE positions and lower personnel benefit costs. At the end of June 2022, the county had 46 FTE of vacant positions. 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 through Q2 are running higher than one year ago by ~\$900K. A significant portion of the increase YTY is attributed to higher Highway supply purchases.

Fixed charges include property, liability, and worker's compensation insurance charges and Highway machinery rental and depreciation. Excluding the annual depreciation expense, this category is running as expected through the second quarter and relatively flat to the same percentage from the second quarter 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.

Capital outlay does not follow a linear pattern and there can vary significantly by quarter and from year to year. Capital outlay through the first quarter of 2022 is slightly ahead of the rate for 2021, but still low comparative to the budget. Capital spending tends to be higher in the third and fourth quarter of the year and we expect the outlay for the new highway facility will pick up during the remaining quarters of 2022.

Local community grants include American Rescue Plan Act (ARPA) funds that have been allocated for local not-for-profit organizations, as well as funding allocated for local Community Agencies.

CONCLUSION

Overall, after adjusting for the impacts of annual and prepaid expenditure payments, at the end of the second quarter of 2022 the county is relatively in the same financial position as one year ago. Relative to the percentage of the budget YTY, revenues and expenditures are in-line that of 2021. We continue to see some decline in the economic indicators relative to building permits and filing fees, although we are seeing the benefit of increased interest income as well as continue low local unemployment. In addition, despite continued concern about the impact of inflation, sales tax collections continued to remain strong and ahead of 2021.

For additional information, department financial reports for the second quarter ended June 30, 2022 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
March 31, 2022
at 08.18.22**

<u>Department</u>	<u>2022 YTD Actual Surplus/(Deficit)</u>	<u>2021 YTD Actual Surplus/(Deficit)</u>	<u>2022 Budget Expenses</u>	<u>2022 Actual Expenses</u>	<u>2022 % of Budget</u>	<u>2021 % of Budget</u>	<u>2022 Budget Revenues</u>	<u>2022 Actual Revenues</u>	<u>2022 % of Budget</u>	<u>2021 % of Budget</u>
GENERAL FUND										
Administration	41,730	40,023	268,866	92,704	34.48%	33.47%	268,866	134,434	50.00%	50.00%
Child Support	(132,035)	(253,127)	1,356,269	551,067	40.63%	41.74%	1,356,269	419,032	30.90%	22.81%
Circuit Court	(99,523)	31,667	1,098,537	543,658	49.49%	37.64%	1,098,537	444,136	40.43%	40.78%
Clerk of Courts	5,743	(24,013)	1,573,051	637,581	40.53%	42.74%	1,573,051	643,324	40.90%	41.11%
Corporation Counsel	66,412	57,743	789,969	329,808	41.75%	41.10%	789,969	396,221	50.16%	50.06%
County Board	1,692	21,319	214,585	105,600	49.21%	40.88%	214,585	107,292	50.00%	50.00%
County Clerk	73,143	16,617	332,606	130,075	39.11%	41.62%	332,606	203,218	61.10%	47.18%
Criminal Justice Services	59,004	95,146	1,173,758	474,562	40.43%	39.80%	1,173,758	533,566	45.46%	48.69%
District Attorney	(39,652)	(34,100)	1,233,042	464,031	37.63%	39.55%	1,233,042	424,379	34.42%	36.68%
Extension	12,405	17,425	305,868	137,195	44.85%	43.17%	305,868	149,599	48.91%	49.01%
Facilities	253,799	286,704	2,382,814	924,154	38.78%	37.44%	2,382,814	1,177,953	49.44%	49.93%
Finance	103,887	116,497	907,696	350,016	38.56%	36.85%	907,696	453,903	50.01%	50.43%
Human Resources	(1,370)	29,564	563,563	283,152	50.24%	44.46%	563,563	281,782	50.00%	50.00%
Information Services	(137,478)	144,542	2,261,352	1,207,680	53.41%	40.54%	2,261,352	1,070,202	47.33%	47.23%
Nondepartmental*	(2,518,839)	(2,166,841)	6,629,162	2,863,462	43.19%	42.66%	6,629,162	344,623	5.20%	8.67%
Parks and Forest	44,997	11,746	1,940,730	573,407	29.55%	34.89%	1,940,730	618,403	31.86%	35.77%
Planning and Development	51,442	92,815	1,794,872	732,783	40.83%	41.53%	1,794,872	784,225	43.69%	47.14%
Register in Probate	12,240	(299)	291,268	134,993	46.35%	49.46%	291,268	147,233	50.55%	49.36%
Register of Deeds	114,383	118,023	382,407	153,747	40.21%	41.58%	382,407	268,130	70.12%	75.92%
Sheriff	650,917	788,793	14,367,266	6,275,448	43.68%	43.49%	14,367,266	6,926,365	48.21%	49.34%
Treasurer	(14,531)	19,264	354,088	152,562	43.09%	40.64%	354,088	138,030	38.98%	46.35%
Veterans Office	156,717	28,575	369,734	138,391	37.43%	41.55%	369,734	295,107	79.82%	52.76%
TOTAL GENERAL FUND	(1,294,916)	(561,916)	40,591,503	17,256,075	42.51%	41.66%	40,591,503	15,961,159	39.32%	40.17%

*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
 March 31, 2022
 at 08.18.22

Department	2022 YTD Actual Surplus/(Deficit)	2021 YTD Actual Surplus/(Deficit)	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2021 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget	2021 % of Budget
HEALTH AND HUMAN SERVICES FUNDS										
Human Services Fund	(2,641,643)	(3,302,967)	38,441,494	15,524,572	40.38%	42.07%	38,441,494	12,882,930	33.51%	32.62%
DHS Pass Thru Grant Fund [^]	(456,636)	(676,814)	9,158,577	2,753,253	30.06%	30.29%	9,158,577	2,296,617	25.08%	22.57%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(3,098,278)	(3,979,781)	47,600,071	18,277,825	38.40%	39.71%	47,600,071	15,179,547	31.89%	30.60%
DEBT SERVICE FUND	5,655,093	20,115,091	15,946,360	1,809,059	11.34%	9.87%	15,946,360	7,464,152	46.81%	168.93%
CAPITAL PROJECTS FUND	4,789,597	30,791,259	40,849,438	921,174	2.26%	3.22%	40,849,438	5,710,771	13.98%	92.70%
ENTERPRISE FUNDS										
Airport	219,930	618,300	4,293,594	635,576	14.80%	13.08%	4,293,594	855,506	19.93%	25.16%
Highway	(4,496,555)	731,602	45,465,686	9,031,072	19.86%	14.75%	45,465,686	4,534,516	9.97%	17.74%
TOTAL ENTERPRISE FUNDS	(4,276,626)	1,349,902	49,759,280	9,666,648	19.43%	14.46%	49,759,280	5,390,022	10.83%	19.03%
SPECIAL REVENUE FUNDS										
American Rescue Act Plan	9,466,620	10,163,670	10,163,130	714,679	7.03%	NA	10,163,130	10,181,299	100.18%	NA
Land Records Retained Fees	57,153	83,871	100,000	7,239	7.24%	1.51%	100,000	64,392	64.39%	85.39%
Watershed	(54,022)	22,540	238,619	82,607	34.62%	6.96%	238,619	28,585	11.98%	12.62%
Recycling	479,187	401,897	1,487,225	607,041	40.82%	39.88%	1,487,225	1,086,228	73.04%	67.75%
West Central Drug Task Force (Forfeiture Funds)	(34,025)	(29,257)	108,499	34,025	31.36%	27.36%	108,499	-	0.00%	0.00%
Aging and Disability Resource Center	(258,789)	(169,590)	3,141,645	1,385,953	44.12%	42.13%	3,141,645	1,127,163	35.88%	36.62%
TOTAL SPECIAL REVENUE FUNDS	9,656,123	10,473,130	15,239,118	2,831,543	18.58%	37.66%	15,239,118	12,487,667	81.94%	242.12%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	11,430,994	58,187,684	209,985,770	50,762,325	24.17%	25.52%	209,985,770	62,193,318	29.62%	61.17%
INTERNAL SERVICE FUNDS										
Risk Management	(170,338)	(262,660)	1,669,247	913,312	54.71%	49.83%	1,669,247	742,974	44.51%	34.35%
Health Insurance	(357,290)	(160,657)	10,250,223	4,806,040	46.89%	55.78%	10,250,223	4,448,750	43.40%	53.87%
Shared Services	9,063	113,240	618,568	205,934	33.29%	15.57%	618,568	214,996	34.76%	30.00%
TOTAL INTERNAL SERVICE FUNDS	(518,566)	(310,077)	12,538,038	5,925,286	47.26%	51.95%	12,538,038	5,406,720	43.12%	49.11%
TOTAL COUNTY	10,912,428	57,877,607	222,523,808	56,687,611	25.47%	27.17%	222,523,808	67,600,039	30.38%	60.42%
Original Adopted Budget			212,543,923							
			9,979,885							
Adjusted Budget			222,523,808							

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

**Eau Claire County
Trended Personnel Costs
Total Personnel
June 30, 2022**

For comparative purposes, total personnel data below is presented at June 30, 2021 and 2022.

Fund	DEPT Description	2021 Adjusted Budget	2021 YTD Q2	% Actual to Budget	2022 Adjusted Budget	2022 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support agency	1,254,921	525,193	41.85%	1,269,594	523,119	41.20%
	Circuit Court	406,464	178,204	43.84%	500,315	286,883	57.34%
	Clerk of Courts	1,392,874	606,072	43.51%	1,500,371	598,308	39.88%
	Corporation Counsel	626,878	259,870	41.45%	771,278	323,783	41.98%
	County Administrator	161,665	75,267	46.56%	186,231	72,487	38.92%
	County Board	192,112	82,803	43.10%	181,927	86,509	47.55%
	County Clerk	262,295	112,626	42.94%	269,189	113,843	42.29%
	County Treasurer	291,648	128,838	44.18%	304,988	128,653	42.18%
	Criminal Justice Services	378,380	158,475	41.88%	394,812	143,673	36.39%
	District Attorney	996,690	425,274	42.67%	1,035,466	426,445	41.18%
	Extension	118,431	52,861	44.63%	123,019	53,914	43.83%
	Facilities	862,794	367,455	42.59%	944,092	396,014	41.95%
	Finance	693,080	265,288	38.28%	747,666	293,646	39.28%
	Human Resources	400,105	183,736	45.92%	493,789	182,779	37.02%
	Information Systems	1,105,833	491,370	44.43%	1,188,239	482,862	40.64%
	Parks & Forest	831,553	330,322	39.72%	932,991	345,702	37.05%
	Planning & Development	1,388,403	602,738	43.41%	1,468,300	643,796	43.85%
	Register of Deeds	290,356	121,166	41.73%	324,979	131,151	40.36%
	Register in Probate	285,422	143,391	50.24%	279,963	132,130	47.20%
	Sheriff	10,514,198	4,482,932	42.64%	10,979,905	4,509,064	41.07%
	Veterans Office	223,299	96,216	43.09%	333,595	113,601	34.05%
	Non-Departmental	450,000	-	0.00%	150,200	-	0.00%
100 - GENERAL FUND Total		23,127,401	9,690,097	41.90%	24,380,909	9,988,359	40.97%
201 - AMERICAN RESCUE PLAN		-	-	N/A	102,435	-	0.00%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	7,239	7.24%
205 - HUMAN SERVICES FUND		18,482,342	7,360,495	39.82%	21,122,857	7,673,771	36.33%
211 - RECYCLING PROGRAM FUND		93,860	30,476	32.47%	114,530	49,533	43.25%
215 - ADRC FUND		2,136,856	891,167	41.70%	2,221,888	917,464	41.29%
602 - AIRPORT FUND		550,760	229,665	41.70%	629,204	240,582	38.24%
701 - HIGHWAY FUND		4,985,211	2,050,254	41.13%	5,708,836	2,162,155	37.87%
703 - RISK MANAGEMENT FUND		158,259	52,455	33.15%	163,115	58,283	35.73%
704 - HEALTH INSURANCE FUND		-	-	N/A	23,018	10,704	46.50%
Grand Total		49,634,689	20,304,609	40.91%	54,566,792	21,108,090	38.68%

Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County
Trended Personnel Costs
Regular Wages
June 30, 2022**

For comparative purposes, regular wage data below is presented at June 30, 2021 and 2022.
Regular wages include all regular and temporary positions.

Fund	DEPT Description	2021 Adjusted Budget	2021 YTD Q2	% Actual to Budget	2022 Adjusted Budget	2022 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	838,308	355,351	42.39%	871,076	336,871	38.67%
	Circuit Court	286,957	122,633	42.74%	345,988	139,073	40.20%
	Clerk of Courts	952,021	403,446	42.38%	1,014,981	409,329	40.33%
	Corporation Counsel	465,801	198,898	42.70%	593,597	201,475	33.94%
	County Administrator	131,216	60,919	46.43%	148,658	58,201	39.15%
	County Board	121,342	50,081	41.27%	115,546	52,868	45.75%
	County Clerk	178,807	74,154	41.47%	181,564	73,942	40.73%
	County Treasurer	214,069	93,187	43.53%	225,504	86,071	38.17%
	Criminal Justice Services	286,590	116,421	40.62%	301,085	108,892	36.17%
	District Attorney	721,330	301,492	41.80%	760,231	309,958	40.77%
	Extension	71,818	30,762	42.83%	75,829	31,855	42.01%
	Facilities	582,427	249,916	42.91%	620,199	261,557	42.17%
	Finance	500,379	198,709	39.71%	546,125	207,502	38.00%
	Human Resources	284,606	127,841	44.92%	333,669	128,102	38.39%
	Information Systems	797,759	338,649	42.45%	844,032	355,150	42.08%
	Parks & Forest	618,769	244,459	39.51%	706,838	254,087	35.95%
	Planning & Development	1,082,354	437,667	40.44%	1,152,177	449,631	39.02%
	Register of Deeds	200,627	83,383	41.56%	212,972	89,753	42.14%
	Register in Probate	208,187	80,261	38.55%	210,496	88,282	41.94%
	Sheriff	6,967,421	2,840,545	40.77%	7,269,643	2,922,694	40.20%
	Veterans Services	177,986	76,021	42.71%	251,421	89,432	35.57%
	Non-Departmental	450,000	-	0.00%	-	-	N/A
100 - GENERAL FUND Total		16,138,774	6,484,795	40.18%	16,781,631	6,654,725	39.65%
201 - AMERICAN RESCUE PLAN		-	-	N/A	66,477	-	0.00%
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	6,725	N/A
205 - HUMAN SERVICES FUND		12,697,729	4,966,054	39.11%	14,608,497	5,297,994	36.27%
211 - RECYCLING PROGRAM FUND		75,460	21,281	28.20%	78,068	32,476	41.60%
215 - ADRC FUND		1,521,269	630,451	41.44%	1,613,495	656,481	40.69%
602 - AIRPORT FUND		385,946	155,166	40.20%	428,130	172,670	40.33%
701 - HIGHWAY FUND		2,755,393	1,142,979	41.48%	3,153,992	1,192,042	37.79%
703 - RISK MANAGEMENT FUND		108,512	34,627	31.91%	112,662	40,273	35.75%
704 - HEALTH INSURANCE FUND		-	-	N/A	14,337	6,553	45.71%
Grand Total		33,683,083	13,435,353	39.89%	36,842,952	14,053,387	38.14%

Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County
Trended Personnel Costs
Overtime Wages
June 30, 2022**

For comparative purposes, overtime wage data below is presented at June 30, 2021 and 2022.

Fund	DEPT Description	2021 Adjusted Budget	2021 YTD Q2	% Actual to Budget	2022 Adjusted Budget	2022 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	-	7	N/A	-	310	N/A
	Circuit Court	-	143	N/A	-	68	N/A
	Clerk of Courts	300	-	0.00%	300	19	6.29%
	Corporation Counsel	-	-	N/A	200	17	8.40%
	County Administrator	-	2	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	-	N/A	-	-	N/A
	County Treasurer	1,000	480	47.98%	1,000	738	73.76%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	-	N/A	-	3	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	15,000	3,023	20.15%	15,000	2,795	18.63%
	Finance	4,000	545	13.62%	2,500	228	9.10%
	Human Resources	-	-	N/A	-	174	N/A
	Information Systems	-	-	N/A	-	4	N/A
	Parks & Forest	2,470	2,090	84.61%	1,300	2,826	217.35%
	Planning & Development	1,750	164	9.37%	400	131	32.66%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	445,630	177,795	39.90%	295,630	194,935	65.94%
	Veterans Services	200	44	21.87%	-	123	N/A
100 - GENERAL FUND Total		470,350	184,292	39.18%	316,330	202,370	63.97%
201 - AMERICAN RESCUE PLAN		-	-	N/A	-	-	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	33,241	N/A	-	30,128	N/A
211 - RECYCLING PROGRAM FUND		-	41	N/A	-	-	N/A
215 - ADRC FUND		-	342	N/A	-	515	N/A
602 - AIRPORT FUND		12,000	5,406	45.05%	14,814	6,809	45.96%
701 - HIGHWAY FUND		259,181	85,069	32.82%	224,228	81,311	36.26%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
Grand Total		741,531	308,391	41.59%	555,372	321,133	57.82%

**Eau Claire County
Trended Personnel Costs
Benefits
June 30, 2022**

For comparative purposes, benefit data below is presented at June 30, 2021 and 2022.
Benefits includes, but is not limited to, health insurance premiums, 'HSA contributions, and employee benefit administrative fees.

Fund	DEPT Description	2021 Adjusted		% Actual to Budget	2022 Adjusted		% Actual to Budget
		Budget	2021 YTD Q2		Budget	2022 YTD Q2	
100 - GENERAL FUND	Child Support Agency	416,613	169,836	40.77%	398,518	185,938	46.66%
	Circuit Court	119,507	55,428	46.38%	154,327	147,742	95.73%
	Clerk of Courts	440,553	202,626	45.99%	485,090	188,960	38.95%
	Corporation Counsel	161,077	60,972	37.85%	177,481	122,291	68.90%
	County Administrator	30,449	14,346	47.12%	37,573	14,285	38.02%
	County Board	70,770	32,722	46.24%	66,381	33,641	50.68%
	County Clerk	83,488	38,472	46.08%	87,625	39,901	45.54%
	County Treasurer	76,579	35,171	45.93%	78,484	41,844	53.32%
	Criminal Justice Services	91,790	42,054	45.82%	93,727	34,781	37.11%
	District Attorney	275,360	123,782	44.95%	275,235	116,484	42.32%
	Extension	46,613	22,099	47.41%	47,190	22,058	46.74%
	Facilities	265,367	114,516	43.15%	308,893	131,661	42.62%
	Finance	188,701	66,034	34.99%	199,041	85,916	43.17%
	Human Resources	115,499	55,895	48.39%	160,120	54,503	34.04%
	Information Systems	308,074	152,721	49.57%	344,207	127,707	37.10%
	Parks & Forest	210,314	83,773	39.83%	224,853	88,790	39.49%
	Planning & Development	304,299	164,906	54.19%	315,723	194,035	61.46%
	Register of Deeds	89,729	37,783	42.11%	112,007	41,398	36.96%
	Register in Probate	77,235	63,130	81.74%	69,467	43,848	63.12%
	Sheriff	3,101,147	1,464,592	47.23%	3,414,632	1,391,435	40.75%
	Veterans Services	45,113	20,152	44.67%	82,174	24,045	29.26%
	Non-Departmental	-	-	N/A	150,200	-	0.00%
100 - GENERAL FUND Total		6,518,277	3,021,011	46.35%	7,282,948	3,131,264	42.99%
201 - AMERICAN RESCUE PLAN		-	-	N/A	35,958	-	0.00%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	514	0.51%
205 - HUMAN SERVICES FUND		5,784,613	2,361,200	40.82%	6,514,360	2,345,649	36.01%
211 - RECYCLING PROGRAM FUND		18,400	9,154	49.75%	36,462	17,056	46.78%
215 - ADRC FUND		615,587	260,373	42.30%	608,393	260,467	42.81%
602 - AIRPORT FUND		152,814	69,093	45.21%	186,260	61,103	32.81%
701 - HIGHWAY FUND		1,970,637	822,206	41.72%	2,330,616	888,802	38.14%
703 - RISK MANAGEMENT FUND		49,747	17,829	35.84%	50,453	18,010	35.70%
704 - HEALTH INSURANCE FUND		-	-	N/A	8,681	4,151	47.82%
Grand Total		15,210,075	6,560,865	43.13%	17,154,131	6,727,017	39.22%

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