

## **AGENDA**

Eau Claire County Dept. of Human Services

Education Session

**Date:** October 3, 2022

**Time:** 4:30 – 5:15 PM

**Location:** Eau Claire County Court House Room 1277

721 Oxford Avenue

Eau Claire, WI 54703

*Those wishing to make public comments can submit their name and address no later than 30 minutes prior to the meeting to [bridget.kinderman@eauclairecounty.gov](mailto:bridget.kinderman@eauclairecounty.gov), or attend the meeting in person. Comments are limited to three minutes; you will be called on during the public comment section of the meeting. To attend the meeting virtually:*

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m6dc0a4b569169a8e9a6c3283f48f7a45>

1. Welcome & Call to Order
2. Roll Call
3. Confirmation of Meeting Notice
4. Education session—Dept. of Human Services Finances
  - Overview of the Human Service Departments Quarterly Financial Report and the Connection to the Department’s Monthly Financials.
  - Understanding Implications to Tax Levy Reduction
5. Public Comment
6. Adjourn

*Next Human Services Board Meeting at 10/03/2022 at 5:30 pm*

*Prepared by Bridget Kinderman – Department of Human Services*

*Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 715-839-6945 (FAX) 715-839-1669 or (TDD) 715-839-4735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703*

The background features abstract, overlapping green geometric shapes in various shades, including light lime green, medium green, and dark forest green. The shapes are primarily triangles and polygons, creating a dynamic, layered effect. The text is centered on a white background within this design.

# Human Services Education Session - Financial Connections & Impact

October 3, 2022

# Education Session



Overview of the Human Service Departments Quarterly Financial Report and the Connection to the Department's Monthly Financials.



Understanding Implications to Tax Levy Reduction

# Education Session



Overview of the Human Service Departments Quarterly Financial Report and the Connection to the Department's Monthly Financials.

## Eau Claire County - Human Services Fund Quarterly Department Report - Summary

For Period Ending: Q2, 2022

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Date Rec: 8/3/22

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
205	01-Tax Levy	8,808,190	8,808,190	2,202,048	2,202,048	0	0	4,404,096	50.00%
	04-Intergovernment Grants and Aid	11,137,865	11,148,356	945,647	2,022,309	0	0	2,967,956	26.62%
	05-Intergovernmental Charges for Services	17,493,346	17,482,855	3,192,094	1,953,888	0	0	5,145,982	29.43%
	06-Public Charges for Services	1,010,823	1,010,823	110,675	218,421	0	0	329,095	32.56%
	09-Other Revenues	220,995	220,995	9,620	26,180	0	0	35,800	16.20%
	11-Fund Balance Applied	697,288	910,129	0	0	0	0	0	0.00%
<b>Total Revenue - Human Services Fund</b>		<b>\$39,368,507</b>	<b>\$39,581,348</b>	<b>\$6,460,084</b>	<b>\$6,422,845</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,882,930</b>	<b>32.55%</b>

Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
205	01-Regular Wages	-14,560,197	-14,608,497	-2,368,176	-2,929,818	0	0	-5,297,994	36.27%
	02-OT Wages	0	0	-12,432	-17,697	0	0	-30,128	0.00%
	03-Payroll Benefits	-6,514,360	-6,514,360	-1,121,871	-1,223,778	0	0	-2,345,649	36.01%
	04-Contracted Services	-17,384,808	-17,447,741	-3,597,693	-3,876,957	0	0	-7,474,650	42.84%
	05-Supplies & Expenses	-600,632	-691,170	-72,726	-149,877	0	0	-222,603	32.21%
	07-Fixed Charges	-142,292	-142,292	-35,573	-35,573	0	0	-71,146	50.00%
	09-Equipment	-166,220	-177,290	-42,235	-40,167	0	0	-82,402	46.48%
	10-Other	2	2	0	0	0	0	0	0.00%
<b>Total Expense - Human Services Fund</b>		<b>-\$39,368,507</b>	<b>-\$39,581,348</b>	<b>-\$7,250,706</b>	<b>-\$8,273,867</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$15,524,572</b>	<b>39.22%</b>

Net Surplus/(-Deficit) - Human Services Fund		Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022
		<b>\$0</b>	<b>\$0</b>	<b>(\$790,621)</b>	<b>(\$1,851,021)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,641,643)</b>

### Eau Claire County Department of Human Services Financial Statement Estimated for the Period January 1, 2022 through June 30, 2022

	Net YTD Budget	YTD Actual Transactions	Estimated Adjustments	Adjusted Total	Net Variance Excess (Deficient)
<b>Revenue</b>					
01-Tax Levy	4,404,095	4,404,096	(1)	4,404,095	-
04-Intergovernment Grants and Aid (State & Federal Grants)	5,568,933	2,967,956	3,005,776	5,973,732	404,799
05-Intergovernmental Charges for Services (Medicaid & Other Counties)	8,746,673	5,145,982	721,996	5,867,979	(2,878,694)
06-Public Charges for Services (Client Contributions)	505,412	329,095	65,905	395,000	(110,412)
09-Other Revenue (TAP & Misc.)	110,498	35,800	22,402	58,202	(52,295)
11-Fund Balance Applied (2022 CCS Est.Reconciliation, Rec'd 2023)	348,644	-	-	-	(348,644)
<b>Total Revenue</b>	<b>19,684,254</b>	<b>12,882,930</b>	<b>3,816,078</b>	<b>16,699,008</b>	<b>(2,985,246)</b>
<b>Expenditures</b>					
01-Regular Wages	7,280,098	5,297,994	873,872	6,171,866	1,108,232
02-OT Wages	-	30,128	-	30,128	(30,128)
03-Payroll Benefits	3,257,180	2,345,649	373,906	2,719,554	537,626
04-Contracted Services	8,692,404	7,474,748	455,682	7,930,430	761,974
05-Supplies & Expenses	300,316	225,432	-	225,432	74,884
07-Fixed Charges (Liability Insurance)	71,146	71,146	-	71,146	(0)
09-Equipment	83,110	79,475	-	79,475	3,635
10-Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,684,254</b>	<b>15,524,572</b>	<b>1,703,459</b>	<b>17,228,031</b>	<b>2,456,222</b>

Excess (Deficiency) of Revenue over Expenditures	(529,023)
Less 2022 CCS Est. Gap Rec'd 2023	(104,883)
<b>Excess (Deficiency) Net of CCS</b>	<b>(424,141)</b>

<b>Revenue Adjustments Included:</b>	
01-Tax Levy	(1)
04-Grants and Aid	3,005,776
05-Charges for Services	2,171,996
06-Public Charges	65,905
09-Other	22,402
<b>\$</b>	<b>5,266,078</b>

<b>Expense Adjustments Included:</b>	
01-Regular Wages	873,872
02-OT Wages	-
03-Payroll Benefits	373,906
04-Contracted Services	455,682
05-Supplies & Expenses	-
07-Fixed Charges	-
09-Equipment	-
10-Other	-
<b>\$</b>	<b>1,703,459</b>

CCS  
Surplus/Deficiency

Non-CCS  
Surplus/Deficiency

Eau Claire County  
Department of Human Services  
Financial Statement w/o CCS Estimated for the Period  
January 1, 2022 through June 30, 2022

Revenue	Net YTD Budget	YTD Actual Transactions	Estimated Adjustments	YTD Adjusted Transactions	Net Variance Excess (Deficient)
01-Tax Levy	4,404,095	4,404,096	(1)	4,404,095	-
04-Intergovernment Grants and Aid (State & Federal Grants)	5,505,833	2,955,002	3,005,776	5,960,778	454,946
05-Intergovernmental Charges for Services (Medicaid & Other Counties)	3,499,028	1,285,227	1,026,277	2,311,505	(1,187,523)
06-Public Charges for Services (Client Contributions)	486,762	322,304	72,696	395,000	(91,762)
09-Other Revenue (TAP & Misc.)	110,498	35,800	22,402	58,202	(52,295)
<b>Total Revenue</b>	<b>14,006,214</b>	<b>9,002,430</b>	<b>4,127,151</b>	<b>13,129,580</b>	<b>(876,634)</b>

Expenditures	Net YTD Budget	YTD Actual Transactions	Estimated Adjustments	YTD Adjusted Transactions	Net Variance Excess (Deficient)
01-Regular Wages	5,400,490	3,968,662	651,028	4,619,690	780,800
02-OT Wages	-	28,505	-	28,505	(28,505)
03-Payroll Benefits	2,466,068	1,864,886	290,196	2,155,082	310,987
04-Contracted Services	5,748,055	6,085,275	313,217	6,398,492	(650,437)
05-Supplies & Expenses	258,313	213,188	-	213,188	45,125
07-Fixed Charges (Liability Insurance)	70,138	70,000	-	70,000	138
09-Equipment	63,148	68,764	-	68,764	(5,615)
10-Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,006,214</b>	<b>12,299,280</b>	<b>1,254,440</b>	<b>13,553,721</b>	<b>452,493</b>

Surplus/ (Deficiency) of Revenue over Expenditures:

\$ (424,141)

June 2021 Surplus / (Deficiency) \$ 42,603

Revenue Adjustments Included:

01-Tax Levy	
04-Grants and Aid	3,005,776
05-Charges for Services	1,026,277
06-Public Charges	72,696
09-Other	22,402
<b>Total</b>	<b>\$ 4,127,152</b>

Expense Adjustments Included:

01-Regular Wages	651,028
02-OT Wages	
03-Payroll Benefits	290,196
04-Contracted Services	313,217
05-Supplies & Expenses	
07-Fixed Charges	-
09-Equipment	-
10-Other	
<b>Total</b>	<b>\$ 1,254,440</b>

\$9,002,430

+ \$3,880,500

=

\$12,882,930

\$12,299,280

+ \$3,225,292

= \$15,524,572

Eau Claire County  
Department of Human Services  
CCS Financial Statement Estimated for the Period  
January 1, 2022 through June 30, 2022

Revenue	Net YTD Budget	YTD Actual Transactions	Estimated Adjustments	YTD Adjusted Transactions	Net Variance Excess (Deficient)
01-Tax Levy	-	-	-	-	-
04-Intergovernment Grants and Aid (State & Federal Grants)	63,100	12,954	-	12,954	(50,146)
05-Intergovernmental Charges for Services (Medicaid & Other Counties)	5,247,646	3,860,755	(304,281)	3,556,474	(1,691,172)
06-Public Charges for Services (Client Contributions)	18,650	6,792	(6,792)	-	(18,650)
09-Other Revenue	-	-	-	-	-
11-Fund Balance Applied (2022 CCS Est. Reconciliation, Rec'd 2023)	348,644	-	-	-	(348,644)
<b>Total Revenue</b>	<b>5,678,040</b>	<b>3,880,500</b>	<b>(311,072)</b>	<b>3,569,428</b>	<b>(2,108,612)</b>

Expenditures	Net YTD Budget	YTD Actual Transactions	Estimated Adjustments	YTD Adjusted Transactions	Net Variance Excess (Deficient)
01-Regular Wages	1,776,497	1,244,004	222,844	1,466,848	309,648
02-OT Wages	-	1,138	-	1,138	(1,138)
03-Payroll Benefits	744,979	442,984	83,710	526,694	218,285
04-Contracted Services	2,821,236	1,269,088	142,465	1,411,553	1,409,683
05-Supplies & Expenses	37,750	8,614	-	8,614	29,136
09-Equipment	18,784	9,431	-	9,431	9,353
AMSO Allocation	278,795	250,033	-	250,033	28,762
<b>Total Expenditures</b>	<b>5,678,040</b>	<b>3,225,292</b>	<b>449,019</b>	<b>3,674,311</b>	<b>2,003,729</b>

Surplus/ (Deficiency) of Revenue over Expenditures:

\$ (104,883)

Note: Any deficit at year end will be received after Reconciliation in December 2023

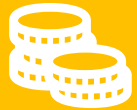
Revenue Adjustments Included:

01-Tax Levy	
04-Grants and Aid	
05-Charges for Services	(304,281)
06-Public Charges	(6,792)
09-Other	
<b>Total</b>	<b>\$ (311,072)</b>

Expense Adjustments Included:

01-Regular Wages	222,844
02-OT Wages	
03-Payroll Benefits	83,710
04-Contracted Services	142,465
05-Supplies & Expenses	
09-Equipment	-
10-Other	
<b>Total</b>	<b>\$ 449,019</b>

# Education Session



Understanding Implications to Tax Levy Reduction

# Tax Levy Use



Last Resort



Covers Gap when no other Funding Available



County is Required to use tax levy for Match in Program Areas



Mandated Services Required

Tax Levy Reduction increases financial risk to Department and County