



AGENDA
Committee on Finance & Budget

Thursday, December 8, 2022

4:00 – 6:00 p.m.

Courthouse – Room #3420

721 Oxford Ave, Eau Claire, WI

Public Access:

Dial in Number: 415.655.0001

Access Code: 2590 697 1316

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1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Tax Delinquent Real Property Policy / Discussion – Action
4. Quarter 3 Financial Statement Review / Discussion
 - a. County Treasurer
 - b. County Clerk
 - c. Finance
 - d. Director’s Report
 - e. Investment Report
5. Sales Tax Report / Discussion
6. Vehicle Registration Fee Report / Discussion
7. 2022 Year End General Fund Balance Estimate / Discussion
8. Proposed Resolution 22-23/079 “Authorizing a 2022 Budget Amendment for Approval of New 2022 Grants Awarded to Eau Claire County” / Discussion – Action
9. Budget Process Feedback / Discussion
10. Future Meetings and Agenda Items / Discussion
11. Adjourn

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

Prepared by: Amy Weiss

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1. Authority

- a. Wis. Stat. 59.02, 59.03, 59.51, 59.52, 74, and 75

2. References

- a. Resolution/Ordinance/Motion: Eau Claire County Code, Chapter 4.20

3. Purpose

- a. To establish a process to allow for the collection of delinquent taxes including, but not limited, acquiring/selling property via in rem foreclosure process.
- b. To establish a process for the disposition of tax delinquent property.

4. Scope

- a. This policy applies to acquisition, management, and disposition of property that is subject to the collection of delinquent taxes. In the event any policy violates federal or state law or is held invalid by a court of competent jurisdiction, the affected policy shall be deemed to have been severed from this policy to the extent of its invalidity.

5. Policy Overview

- a. This policy defines the steps needed to allow for the county to acquire the deed to property that is subject to delinquent taxes.
- b. This policy defines the steps needed to manage and sell property acquired through the delinquent tax processes.
- c. This policy defines other action that may be taken in lieu or in addition to taking tax deed to property that is subject to delinquent taxes.
- d. Citations to applicable state statutes are provided for reference and are subject to change.
- e. See **Attachment A - Data Sheet – Tax Deed** for steps to be taken/considered for the acquisition, management, and sale of tax-deeded property. See **Attachment B – Data Sheet – In Rem** for steps to be taken/considered for the acquisition, management, and sale of property acquired through in rem proceedings. Use of these attachments is optional.
- f. Attachments provide general guidance and are subject to change at discretion of county treasurer.
- g. This policy supersedes any and all prior tax deed policies, procedures, and practices, whether written or established by past conduct.

6. Definitions

- a. The terms below shall have the following meanings:
 - i. Code mean Eau Claire County Code of Ordinances
 - ii. Committee means Eau Claire County Committee on Finance and Budget
 - iii. Board means Eau Claire County Board of Supervisors

7. Process

a. General

- i. County treasurer has the discretion to send out any notices and/or attempt to contact property owners at any time during the process to avoid cost and/or to encourage payment of delinquent taxes.
- ii. County treasurer has the discretion to determine what process is used to acquire the deed for a property subject to delinquent taxes.
 - 1. The options available for the county to acquire the deed to a property subject to delinquent taxes are set forth in Code Chapter 4.20.

- iii. The section names in this policy will indicate whether the defined process applies to the process for tax deed, in rem, or both.
- b. **Issuance of Tax Certificate - Both**
 - i. On September 1 of each year, the county treasurer shall issue a tax certificate for real property that has delinquent property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31. 74.57(1)
 - 1. A tax certificate shall not be issued if any delinquent costs, plus any interest and penalties, are timely paid in full. 74.51(1)
 - 2. The county treasurer shall issue a receipt to the payer evidencing payment of delinquent costs. 74.51(2)
 - ii. Soon after issuing a tax certificate, but not more than 90 days, the county treasurer shall mail, via regular mail, notice, on a form provided by the state, to each owner of record as stated on the tax roll. 74.59(1)
 - iii. Upon mailing the tax certificate notice, county treasurer shall complete a sworn affidavit stating the date notice was mailed and the notice was in the correct form. 74.59(3)
 - iv. The county treasurer shall file and retain: 1) tax certificate; 2) executed affidavit; and 3) tax roll for subject property. 74.63
 - v. The county treasurer may request the Committee and the Board to approve selling and entering into an agreement to sell the county's rights to tax certificate revenues. 74.635
 - vi. If the issuance of a tax certificate was deemed invalid because of inappropriately charging taxes, the county treasurer shall request the Board to order the tax certificate cancelled. 75.22
- c. **Correcting a Tax Certificate - Both**
 - i. If the description of property subject to a tax certificate is incorrect, the county treasurer shall contact the municipal assessor to provide an affidavit with the correct description for such property. 74.61(1)
 - ii. Upon receiving the affidavit with the correct property description, the county treasurer shall provide notice to all parties with a recorded interest in the property. 74.61(2)
 - iii. Unless a party objects and the objection is not resolved, the county treasurer shall correct and verify the property's description. 74.61(4)
- d. **Expiration of Tax Certificate - Both**
 - i. Tax certificates expire eleven (11) years from December 31 of the year the tax certificate was issued. 75.20(1)
 - 1. Upon expiration of tax certificate, the county treasurer shall execute and retain an affidavit providing evidence the tax certificates are cancelled.
 - ii. Once a tax certificate is expired, the county treasurer shall cancel the tax certificate; file evidence of tax certificate cancellation; and within thirty (30) days of tax certificate expiring, provide notice to the municipality where the subject property is located that the tax certificates have been cancelled. 75.20(3)
- e. **Redemption Expiration - Both**
 - i. The two (2) year period to redeem or fully pay delinquent costs commences either:

1. The date the tax certificate was issued if notice of tax certificate is mailed within 90 days from the date of issuance; or
2. If notice of tax certificate is not mailed within 90 days, the date the notice is mailed. 74.59(1); 74.59(2); 75.01

For example: If the tax certificate is issued and mailed on September 1, 2022 for 2021 delinquent taxes, the redemption period would expire August 31, 2024.

f. Process Evaluation – Both

- i. In January or February of the year the county is proposed to acquire property subject to delinquent taxes, the county treasurer shall determine what process shall be used (i.e. tax deed and/or in rem) to acquire property subject to delinquent taxes.

Note: The following process applies to the tax deed process only. For the in rem process, proceed to page 6.

g. Notice – Tax Deed

- i. In February before the redemption period expires, the county treasurer shall publish a class 2 notice of redemption (2 insertions). 75.07(1)
 1. Before publication, county treasurer shall carefully verify the property description on tax certificate is correct. If an error exists, the property shall not be listed on the publication and the description shall be corrected. 75.07(2)
 2. If an error in the published notice is identified, the notice of redemption shall be published within two (2) years after the redemption period expires. 75.10

h. Title Search – Tax Deed

- i. The county treasurer shall complete a title search internally or request a title company to complete such a search.
 1. The following parties shall be identified (if applicable) as part of the title search:
 - a. Each property owner
 - b. Estate of previous property owner(s)
 - c. Vendors or vendees of land contract
 - d. Mortgagees (banks)
 - e. Assignees
 - f. Owner(s) of mineral rights
 - g. Department of Revenue (State tax liens)
 - h. Department of Workforce Development (Child support liens)
 - i. Internal Revenue Service (Federal tax liens)
 - j. Any other party that may have a recorded interest in party (ie lis pendens)
- ii. The county treasurer shall identify the following:
 1. Any occupants of the subject property
 2. Potential property boundary issues
 3. Whether owner(s) is subject to court proceedings
 4. Whether owner(s) is subject to bankruptcy proceedings
- iii. The county treasurer shall retain evidence of the title search results.

- iv. The county treasurer or corporation counsel, upon request, shall verify if any bankruptcy proceedings apply to any identified interested parties.
- i. **Application for Tax Deed; Notice – Tax Deed**
 - i. Not earlier than 88 days from the date the redemption period expires (i.e. 88 days before August 31 is approximately June 4), the county treasurer shall serve notice of application for tax deed on all interested parties, including any occupants, by personally serving each party or sending such notice via certified mail with return receipt and restricted delivery. Notice shall also be sent via regular mail. 75.12(1); 75.12(2); 75.12(3)
 - 1. The county treasurer shall complete an affidavit setting forth efforts to serve the appropriate parties. 75.12(3)
 - ii. If each party cannot be provided notice as noted above or the certified mail is returned without a signed return receipt, the county treasurer shall publish a class 3 notice of application for tax deed (3 insertions). The county treasurer shall complete and file an affidavit regarding the published notice. 75.12(3)
 - iii. County treasurer shall request and retain an affidavit of publication from each newspaper.
 - iv. All affidavits and evidence of service and costs shall be provided to the county clerk or designee for filing and retention. 75.12(4)
 - v. If a person redeems property prior to county taking tax deed, the county treasurer shall charge redeemer for all service costs, including publication costs. 75.12(4)
 - vi. No tax deed may be issued after one (1) year from the last date of service of notice of application for tax deed. 75.12(6)
- j. **Preparing to Acquire Property Subject to Delinquent Taxes – Tax Deed**
 - i. At a time after the tax certificate has been issued but before a tax deed is issued, the county treasurer shall meet with the Committee to evaluate the properties that may be taken by tax deed. 75.377
 - ii. The Committee, along with any other party the Committee deems appropriate, shall determine if taking tax deed to the subject properties would be in the county's best interests.
 - 1. The Committee shall consider the following factors when deciding whether to recommend to the Board to take tax deed to such property:
 - a. Amount of delinquent costs
 - b. Storage or presence of hazardous or toxic materials
 - c. Environmental concerns (i.e. floodplains, wetlands, waterways)
 - d. Value of property
 - e. Marketability of property
 - f. Public's use of property
 - g. Access to property
 - h. Potential property development
 - i. Availability of adjacent property for purchase
 - j. Any other factors the committee deems relevant
 - iii. If the Committee decides to recommend to the Board to take by tax deed and sell such property, the county treasurer shall draft a resolution for the Board to order the issuance of tax deeds for all property recommended by the Committee and to authorize the sale of such properties.

- iv. The Board shall review/act upon such resolution after the expiration of the redemption period (typically, two (2) years after the issuance of the tax certificate).

k. Issuance of Tax Deed – Tax Deed

- i. The earliest date in which the county can issue a tax deed is, if the property has not been redeemed, within two (2) years after the tax certificate is issued or from the date of mailing. 75.01; 75.14(1)

For example: If the tax certificate is issued and mailed on September 1, 2022 for 2021 delinquent taxes, the tax deed can be issued on or after September 1, 2024.

- ii. The county clerk shall immediately issue a tax deed upon order by Board resolution. 75.14(1)
 - 1. Such deed shall be drafted and/or reviewed by corporation counsel.
- iii. The county clerk shall carefully review property descriptions in the tax certificate and notices before issue tax deed. 75.14(2)
 - 1. If an error in the description on the tax certificate is identified, the county clerk shall request the Board: 1) to cancel the tax certificate; 2) direct the county treasurer to correct the description; and 3) direct the county treasurer to issue a tax certificate at the next possible time. 75.14(2); 74.61
 - 2. If an error in the description on the notice is identified, the county treasurer shall correct the description and readvertise the notice of redemption with the redemption period extended one (1) year. 75.14(2)
- iv. If a tax deed is cancelled by the Board, the county clerk shall provide notice to the property owner and record a certificate of cancellation with the Register of Deeds. 75.22; 75.23
- v. The county treasurer shall immediately record the tax deed after Board approval and take any other necessary steps to ensure the tax deed is appropriately recorded.
- vi. Within five (5) days after the deed is recorded, the county treasurer shall do the following:
 - 1. Send notice each taxing jurisdiction that the county has taken tax deed to the property. 75.36(2)(b)
 - 2. Send notice by registered or certified mail to the former owner that they may be entitled to proceeds from tax deed sale if they qualify. 75.36(2m)
 - 3. Send notice by registered or certified mail to the former owner or any know heirs (if applicable) that they may request the repurchase of the property within sixty (60) from the date such notice. 75.35(3)
 - 4. Send notice by registered or certified mail to the former owner and any known occupants to vacate the property within 28 days or be subject to eviction proceedings. 704; 799

l. Appraising Subject Property – Tax Deed

- i. After the Board has approved acquiring and selling the subject properties and the tax deed has been recorded, the Committee shall appraise each property, which shall be the minimum bid price for the sale of such property. 75.69(1)
 - 1. The Committee may also hire a professional appraiser to appraise

- such property if deemed appropriate. 75.69(1)
2. The Committee shall consider the following factors when deciding the value for each property:
 - a. Amount of delinquent costs
 - b. Storage or presence of hazardous or toxic materials
 - c. Environmental concerns (i.e. floodplains, wetlands, waterways)
 - d. Marketability of property
 - e. Public's use of property
 - f. Access to property
 - g. Potential property development
 - h. Availability of adjacent property for purchase
 3. Any other factors the committee deems relevant

Note: The following process applies to the in rem process only.

- a. **Preparing to Acquire Property Subject to Delinquent Taxes – In Rem**
 - i. At a time after the tax certificate has been issued but before in rem proceedings have been commenced, the county treasurer shall meet with the Committee to evaluate the properties that may be taken by in rem proceedings. 75.377
 - ii. The Committee, along with any other party the Committee deems appropriate, shall determine if acquiring the property via in rem proceedings would be in the county's best interests.
 4. The Committee shall consider the following factors when deciding whether to recommend to the Board to take such property via the in rem proceedings:
 - a. Amount of delinquent costs
 - b. Storage or presence of hazardous or toxic materials
 - c. Environmental concerns (i.e. floodplains, wetlands, waterways)
 - d. Value of property
 - e. Marketability of property
 - f. Public's use of property
 - g. Access to property
 - h. Potential property development
 - i. Availability of adjacent property for purchase
 - j. Any other factors the committee deems relevant
 - iii. The county treasurer shall draft a resolution for the Board to authorize commencing in rem proceedings for all property recommended by the Committee and to authorize the sale of such properties.
 - iv. The Board shall review/act upon such resolution after the expiration of the redemption period (two (2) years after the issuance of the tax certificate).
- m. **Board Authorization to Proceed – In Rem**
 - i. Unless the law provides otherwise, the earliest date in which the county can commence in rem proceedings, if the property has not been redeemed, is two (2) years after the tax certificate is issued or from the date of mailing. 75.01; 75.521(3)

For example: If the tax certificate is issued and mailed on September 1, 2022 for 2021 delinquent taxes, in rem proceedings can be commenced on or after September 1, 2024.

- ii. Upon the Board approving the resolution to commence in rem proceedings, the county treasurer shall contact and work with the corporation counsel to draft the required list and required pleadings for filing with the Court.

75.521(3)

- 1. County treasurer shall compile a list of properties to be subject to in rem proceedings. 75.521(3)
- 2. Such list shall contain the following information:
 - a. Numbered consecutively 75.521.(3)(am)
 - b. Title list as “List of Tax Liens of Eau Claire County Being Foreclosed by Proceeding in Rem [YEAR]” 75.521(3)(am)
 - c. Legal descriptions 75.521(3)(am)
 - d. Name of interest parties 75.521(3)(am)
 - e. Amount of unpaid taxes, penalty, and interest 75.521(3)(am)
 - f. Statement of verification by County Treasurer 75.521(3)(am)
 - g. Other legal requirements as set forth in Wis. Stat. 75.521(3)(am)

- iii. The county treasurer shall verify the accuracy of such list with an affidavit and post such list and affidavit in the county treasurer’s office. 75.521(3)(b); 75.521(3)(c)

n. Commencement of Legal Action – In Rem

- i. Subject to the timing stated above, the county treasurer, with representation provided by corporation counsel, shall file the property list and other required court documents, along with the applicable fee, with the Circuit Court. 75.521(3)(a)
- ii. The county treasurer shall complete a title search internally or request a title company to complete such a search.
 - 1. If additional interested parties are identified, amended court documents may need to be filed with the Circuit Court.
 - 2. The county treasurer or corporation counsel, upon request, shall verify if any bankruptcy proceedings apply to any identified interested parties.
- iii. The county treasurer shall send the list along with other court documents via registered or certified mail with return receipt requested to the last known address to the following parties:
 - 1. Owner(s) of record 75.521(3)(c)
 - 2. Mortgagee(s) of record 75.521(3)(c)
 - 3. State of Wisconsin (if applicable) 75.521(3)(am)(2)
 - 4. Each municipality having an interest in the subject property 75.521(3)(c)
- iv. The county treasurer shall complete and retain an affidavit of mailing.
- v. After the various documents are filed with the Circuit Court, the county treasurer shall publish a class 3 notice of commencement (3 insertions). 75.521(6)
 - 1. The final date of redemption shall be at least eight (8) weeks or 56 days from the first publication date. 75.521(6)

2. County treasurer shall obtain and retain affidavits of publication from newspaper(s).
- vi. Any requests to redeem property subject to legal proceedings shall be made in writing with such request directed to the county treasurer. 75.521(5)
 1. If a property is timely redeemed, the county treasurer shall issue a Certificate of Redemption and provide a copy to the redeeming party and the corporation counsel. Corporation counsel shall file a certified copy with the Circuit Court. 75.521(5)
 2. If a person redeems property prior to county acquiring deed, the county treasurer shall charge redeemer for all service costs, including publication costs. 75.12(4)
- vii. A court date on the petition shall be scheduled at least 30 days after the final date of redemption. 75.521(5); 75.521(7)
- viii. Corporation counsel shall represent the county in the in rem proceedings and work cooperatively with the county treasurer, who shall make available the required documentation for filing. 75.521(7) – 75.521(13)
- ix. Upon the Circuit Court entering a judgment, the county treasurer shall complete the following:
 1. Immediately record a certified copy of the judgment and transfer return with the Register of Deeds. 75.521(14)
 2. Take necessary steps to secure the property as set forth in this policy. 75.14
- x. Within five (5) days after the Circuit Court enters judgment, the county treasurer shall complete the following:
 1. Send notice each taxing jurisdiction that the county has taken acquired deed to the subject property. 75.36(2)(b)
 2. Send notice and a certified copy of the judgment by registered or certified mail to the former owner that they may be entitled to proceeds from sale of the subject property. 75.36(2m); 75.521(13)
 3. Send notice by registered or certified mail to the former owner or any know heirs (if applicable) that they may request the repurchase of the property. 75.35(3)
 4. Send notice by registered or certified mail to the former owner and any known occupants to vacate the property within 28 days or be subject to eviction proceedings. 704; 799
- o. **Appraising Subject Property – In Rem**
 - i. After the Circuit Court has entered judgment and a certified copy of the judgment has been recorded, the Committee shall appraise each property, which shall be in the minimum bid price for the sale of such property. 75.69(1)
 1. The Committee may also hire a professional appraiser to appraise such property if deemed appropriate. 75.69(1)
 2. The Committee shall consider the following factors when deciding the value for each property:
 - a. Amount of delinquent costs
 - b. Storage or presence of hazardous or toxic materials
 - c. Environmental concerns (i.e. floodplains, wetlands, waterways)

- d. Marketability of property
- e. Public's use of property
- f. Access to property
- g. Potential property development
- h. Availability of adjacent property for purchase
- i. Any other factors the committee deems relevant

b. Selling Tax Delinquent Property – Both

- i. Before proceeding to sell tax delinquent property, county treasurer, in conjunction with the Committee, shall determine whether to commence eviction proceedings with the assistance of corporation counsel and which process the Committee would prefer for the sale of such property (i.e. written sealed bids or auction).
- ii. Before the county sells tax delinquent property and after the time has expired for repurchase, the county clerk or county treasurer shall do the following:
 - 1. Publish a class 3 notice (3 insertions) for the sale of such property and request for sealed bids by a certain date and time. 75.69(1)
 - 2. Send notice to any party (i.e. adjoining land owners) who may be interested in bidding to purchase property.
 - 3. Send notice of the sale to the municipal clerk where the property is located at least three (3) weeks prior to the closing of such sale. 75.69(4)
 - 4. Post a list of property that is for sale on county website. 75.69(1m)
 - 5. Post a list of property that is for sale in county treasurer's office. 75.69(1m)
- iii. Bids
 - 1. For written sealed bids only, bids submitted for the purchase of tax delinquent property shall meet the following criteria:
 - a. Bidder shall fully complete and sign the bid form.
 - b. Bids shall be submitted to the county clerk or county treasurer.
 - c. Bids shall be submitted in a sealed envelope and marked "Tax Delinquent Property Bid".
 - d. A separate bid form shall be submitted for each property.
 - e. Submitted bids shall include an earnest money deposit of 20 percent of the total bid amount. Such deposit shall be payable to "Eau Claire County Treasurer".
 - f. Bids shall be received by the county clerk or county treasurer at the time specified on the bid request.
 - 2. For auction bids only, bids shall conform to the requirements of the auction provider.
 - 3. Upon receipt of bids, the county clerk or county treasurer shall meet with the Committee to review the submitted bids.
 - 4. The Committee shall review each bid for completeness and ensure all required payments and information are provided.
 - 5. Unless otherwise stated, the Committee shall accept the bid most advantageous to the county that is at or above the minimum bid price.
 - 6. The Committee may waive any irregularities and/or technicalities in bids.

7. The Committee may reject any and all bids.
 8. The Committee may determine any terms for the sale that are in the county's best interests.
- iv. Payment
1. If the Committee accepts a bid, the county treasurer, or the auction provider for auction bids, shall notify the accepted bidder that full payment, including any fees (i.e. recording fees), is due and shall be timely paid (i.e. shall be paid within thirty (30) days from the date of bid acceptance).
 - a. Any earnest money deposits made shall be credited to the amount owed.
 - b. Purchase payments made shall be payable to "Eau Claire County Treasurer" and in the form of a certified check, money order, cash, or cashier's check. No personal or business checks will be accepted.
 - c. Payments for recording fees shall be payable to "Eau Claire County Register of Deeds".
 2. If the accepted bidder does not timely make full payment or fails to comply with terms of the sale, any earnest money deposit shall be retained and is non-refundable and the committee may accept another bid that is at or above the minimum bid price. The Committee has the discretion to accept the next highest bid or repeat the sale process.
- v. Distribution of Proceeds from Property Sale
1. Upon payment by purchaser, the county treasurer shall calculate the net proceeds by subtracting the applicable costs from the remitted sale price. 75.36(3)(a)
 - a. Such costs include: 75.36(3)(a)
 - i. Reasonable estimate of costs incurred by county for administrative fees, record-keeping, legal, and advertisement costs not to exceed \$750 for each property
 - ii. Actual costs for maintenance, board-up, clean-up, demolition, and other costs incurred to sell property
 - iii. Real estate agent or broker fees
 - iv. Unpaid general property taxes, special assessments, special charges and special taxes levied against the property sold, including interest and penalties
 2. From the net proceeds, payments shall be distributed pursuant to Wis. Stat. 75.36(3)(b) and 75.36(3)(bm).
 - a. Of note, for property acquired via in rem and court judgment, the county acquires the real property in fee simple absolute and any party who has a right, title, interest, claim, or lien to such real property is forever barred and foreclosed to such right, etc. 75.521(13)
 3. For net proceeds (if any) payable to the former owner(s) after the sale of subject property, the county treasurer shall calculate net proceeds as follows: 1) subtracting the applicable costs from the remitted sale price. 75.36(3)(a), (3)(b), and (3)(bm); 2) subtracting any delinquent

taxes, interest, and penalties owed by the former owner(s) to the county in regard to other property and minus the actual costs of the sale as specified under 75.36(3)(a) plus all amounts disbursed under 75.36(3)(b) and (bm); and 3) subtracting the amount of property taxes that would have been owed on the property for the year during which the sale occurs if the county had not acquired the property.

- a. If calculated net proceeds exist, the county treasurer shall send all former owner(s) notice at the former owner's last known mailing address of the amount of calculated net proceeds that will be paid and for the former owner to confirm receipt of the notice by contacting the county treasurer.
 - b. Once confirmation from the former owner(s) is received, the county treasurer shall remit payment to the former owner(s) for the calculated net proceeds payable to all identified former owner(s).
 - c. If the former owner(s) do not confirm receipt after five (5) years, the former owner(s) forfeit the rights to any equity in the property (i.e. calculated net proceeds).
4. The county clerk shall retain the recording fee and remit such fee upon recording the deed or other conveyance.

vi. Deed

1. After full payment (including the recording fee) has been made and cleared by purchaser, the county treasurer shall draft quit claim deed.
2. Drafted deeds shall be forwarded to corporation counsel for review and approval.
3. If Committee approves selling the property by other means than quit claim deed, the county clerk shall contact the corporation counsel for assistance.
5. The corporation counsel or designee shall complete any required documents for recording (i.e. real estate transfer) and forwarded to the county clerk for recording.
6. The county clerk shall file the deed along with any other required documents (i.e. real estate transfer).

vii. Right to Repurchase

1. This section is limited to the last owner(s) of record or the heir(s) of such owner(s) immediately preceding the County acquiring the subject real property.
2. If the former owner or his/her heir requests repurchase, the following steps and criteria must be met:
 - a. The requester shall submit a written request to repurchase to the county clerk or county treasurer after the date the tax deed/judgment is recorded.
 - i. If an heir makes a request to repurchase, the county clerk shall require the alleged heir to provide proof of relationship to former owner.
 - b. The county clerk or county treasurer shall send requester notice of the total amount that is owed to repurchase the property, including, but not limited to, any actual service costs and

administrative costs, not to exceed \$750. The county clerk or county treasurer shall also send requester a request to repurchase request form, closing statement, and copy of deed.

- ii. The requester shall provide the county clerk or county treasurer with the completed forms with any required payments prior to committee review.
 - c. The county clerk or county treasurer shall notify requester of the time and date that the Committee will review and/or act upon the request.
 - d. The county clerk or county treasurer shall meet with the Committee to review and/or act on the request.
 - iii. The requester's appearance is not required at such meeting.
 - iv. The Committee reserves the right to accept or reject any request as is in the best interests of the county.
 - e. If approved, the requester shall make full payment within thirty (30) days from the date the request is accepted or as otherwise required by the Committee.
 - v. Payments shall be made payable to "Eau Claire County Treasurer".
 - vi. Requester shall also pay a recording fee payable to "Eau Claire County Register of Deeds".
 - vii. The county treasurer shall distribute the sale proceeds accordingly.
 - f. Upon the full amount being paid and cleared and the requester has satisfied all terms of the sale, the county clerk shall draft a quit claim deed and forward to corporation counsel for review.
 - viii. Grantees for such deed shall be either all former owner(s) of record and/or the estate of the former owner(s) if former owner(s) are deceased.
 - g. The corporation counsel or designee shall complete any required documents for recording (i.e. real estate transfer) and forwarded to the county clerk for recording.
 - h. The county clerk or county treasurer shall file the deed along with any other required documents (i.e. real estate transfer).
 - i. The county treasurer shall take any necessary steps to evidence the repurchase of such property.
 - j. The Committee may waive any provision in the repurchase section that is in the best interests of the county.
- viii. Second Attempt to Sell
 1. If tax delinquent tax property does not sell after the initial notice for sale publication above, the county treasurer shall publish a class 1 notice (1 insertion) for the sale of such property and request for bids at any time determined by the county treasurer. 75.69(1)
 - a. Bids submitted after class 1 notice shall meet the criteria stated above except the Committee may accept a bid less than the appraised value or a bid less than the highest bid submitted if the Committees provides an explanation in the meeting minutes

as to why the Committee accepted the bid. 75.69(1)

c. Alternatives to Selling Tax Delinquent Property

- i. If the county acquires tax delinquent property, the Committee and/or Board may consider the following alternatives to selling the property:
 1. Retain the property for general county use or for recreational use as part of an existing or new forest or park after the Committee confers with the applicable committees.
 2. Convey property to municipality who has an interest in property. 75.365(1)
 3. Enter into an agreement with municipality who has an interest in the property. 75.365(1)
 4. Any other action available by law.

d. Managing Tax Delinquent Property

- i. The county treasurer may allow any potential bidder to access and inspect any tax delinquent property up for sale up to the final date for bid submittal. 75.377
 1. Potential bidder who inspects such property shall execute a release of liability and provide it to the county treasurer before entering such property.
- ii. The county treasurer or designee, as directed by the Committee and in cooperation with applicable county departments, shall take the necessary steps to secure and preserve property to maintain or increase the properties use and/or salability.
 1. Such steps may include, but not limited to:
 - a. Shutting off utilities
 - b. Changing locks
 - c. Posting signage (i.e. For Sale signs)
- iii. The county's insurer shall be contacted to ensure coverage for real property acquired via delinquent taxes.
- iv. During the period that the county is the owner of lands so acquired it shall not be required to expend any money to keep the premises in sanitary or slightly condition or to contribute to the cost of maintaining private roads or to abate nuisances or undesirable conditions. 75.14(4)

e. Alternatives to Acquiring Tax Delinquent Property

- i. If deemed appropriate by the Committee and the county treasurer has issued a tax certificate to property subject to delinquent taxes, the following alternatives may be commenced in lieu of acquiring the deed for tax delinquent property:
 1. Commence a civil action 74.53 and/or 75.55
 2. Refer debt associated with delinquent taxes to debt collection
 3. Assign rights to contaminated property 75.106
 4. Cancel unpaid property taxes and costs 75.105
 5. Any other action available by law

f. Issues with Property Subject to Delinquent Taxes

- i. If the county treasurer or county clerk becomes aware of any of the following issues regarding property that is subject to delinquent taxes, contact the corporation counsel for assistance:
 1. Person asserting rights of adverse possession to property 75.144
 2. Error in issued tax deed 75.145
 3. Request from municipality to take contaminated land 75.17

- 4. Occupant unwilling to leave property 704; 799
- 5. Action to bar former owner 75.39; 75.40
- ii. If a person commits waste on a property subject to tax certificate, the person may be referred to law enforcement for investigation and prosecution. 75.375

8. Attachments

- a. Attachment A –Data Sheet – Tax Deed
- b. Attachment B – Data Sheet – In Rem

Revision History		
Adoption/Revision Date	Overview of Adoption/Revision	Adoption/Revision Reference
	New policy	

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**Attachment A
Data Sheet – Tax Deed**

Parcel ID	
Date tax certificate issued * date should be September 1 after taxes due	
Date notice of tax certificate mailed * date should be within 90 days of tax certificate being issued	
Date tax certificate expires * date is 11 years from Dec. 31 from year of issuance	
Date redemption expires * date is 2 years from issuance or mailing if after 90 days	
Complete and file affidavit of mailing of notice of tax certificate?	
Dates notice of redemption published (2 insertions) * publications should occur between Nov. – Feb. before redemption expires	
Complete and file title search and other inquiry results?	
Date notice of application of tax deed provided to interested parties * date should be at least 88 days from redemption expiration (mid-June) ** notice provided by personal service or cert. mail with return receipt	
If service not provided, complete and file affidavit of efforts to serve?	
Dates notice of application of tax deed published (3 insertions) (if needed)	
Request and file affidavit of publication from each newspaper?	
Date issuance of tax deed expires * date is 1 year after last date of notice of app. for tax deed published	
Date verified the property has not been redeemed	
Date of committee meeting to review property	
Committee recommends acquiring and selling property?	
Date of Board meeting to approve tax deed and sale	
Date tax deed recorded	
Date notice of county taking tax deed to municipalities * date should be within 5 days after tax deed is recorded	
Date notice sent to former owner and/or heirs re: proceeds and repurchase rights * date should be within 5 days after tax deed is recorded ** notice provided by registered or certified mail	
Steps taken to secure and preserve property?	
Date county insurance contacted about taking tax deed	
Date of committee meeting to appraise the property Appraisal value?	
Date of repurchase or proceed request received (if applicable)	
Dates notice of sale/request for bids published (3 insertions) * dates should be after time for repurchase request expires	
Date bids are due	
Date notice of sale sent to municipality where property is located * date should be at least 3 weeks before sale	
Posted for sale property and in county treasurer's office?	
Date bid received?	
Bid complete? * bid shall include completed bid form and earnest money	
Date of committee meeting to review bid	

Committee approve bid?	
Date notice of accepted bid mailed	
Date full payment is due * date should be 30 days of bid acceptance	
Full payments received and cleared? * amounts should include full purchase price and recording fee	
Date deed is recorded	
Proceeds of sale distributed?	

Attachment B Data Sheet – In Rem

Parcel ID	
Date tax certificate issued * date should be September 1 after taxes due	
Date notice of tax certificate mailed * date should be within 90 days of tax certificate being issued	
Date tax certificate expires * date is 11 years from Dec. 31 from year of issuance	
Date redemption expires * date is 2 years from issuance or mailing if after 90 days	
Complete and file affidavit of mailing of notice of tax certificate?	
Date of committee meeting to review property	
Committee recommends acquiring and selling property?	
Date of Board meeting to approve in rem proceeding and sale * date must be at least 2 years after issuance of tax certificate	
Date list of properties subject to in rem created and posted	
Complete and file affidavit of posting?	
Complete and file title search and other inquiry results?	
Date Corporation Counsel commenced court action	
Date notice and court documents sent to interest parties * notice sent to owner(s), mortgagee(s), State of Wisconsin, and subject municipalities	
Complete and file affidavit of mailing?	
Dates notice of commencement/redemption published (3 insertions) * final redemption date shall be at least 8 weeks from the 1 st date of publication	
Request and file affidavit of publication from each newspaper?	
Date of redemption request (if applicable)	
If timely redeemed, complete, file, and send Certificate of Redemption?	
Date of court on in rem petition * date shall be at least 30 days after final redemption date	
Date of judgment	
Date certified copy of judgment recorded	
Date notice of county acquiring title to municipalities * date should be within 5 days after judgment is recorded	
Date notice sent to former owner and/or heirs re: proceeds and repurchase rights * date should be within 5 days after judgment is recorded ** notice provided by registered or certified mail	
Steps taken to secure and preserve property?	
Date county insurance contacted about taking tax deed	
Date of committee meeting to appraise the property Appraisal value?	
Date of redeem/repurchase or proceeds request received (if applicable)	
Dates notice of sale/request for bids published (3 insertions) * dates should be after time for repurchase request expires	
Date bids are due	
Date notice of sale sent to municipality where property is located * date should be at least 3 weeks before sale	

Posted for sale property and in county treasurer's office?	
Date bid received?	
Bid complete? * bid shall include completed bid form and earnest money	
Date of committee meeting to review bid	
Committee approve bid?	
Date notice of accepted bid mailed	
Date full payment is due * date should be 30 days of bid acceptance	
Full payments received and cleared? * amounts should include full purchase price and recording fee	
Date deed is recorded	
Proceeds of sale distributed?	

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Eau Claire County - County Treasurer

Quarterly Department Report - Summary

For Period Ending: Q3, 2022

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11 - County Treasurer

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	-260,412	-260,412	-65,103	-65,103	-65,103	0	-195,309	75.00%
	03-Other Taxes	487,500	487,500	70,556	69,726	200,298	0	340,579	69.86%
	06-Public Charges for Services	77,000	77,000	69,107	3,620	1,150	0	73,877	95.94%
	09-Other Revenue	50,000	50,000	5,540	49,688	75,245	0	130,473	260.95%
Total Revenue - County Treasurer		\$354,088	\$354,088	\$80,100	\$57,931	\$211,589	\$0	\$349,620	98.74%

Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-225,504	-225,504	-43,568	-42,503	-56,693	0	-142,764	63.31%
	02-OT Wages	-1,000	-1,000	-570	-168	-92	0	-830	83.00%
	03-Payroll Benefits	-78,484	-78,484	-20,275	-21,569	-25,626	0	-67,469	85.97%
	04-Contracted Services	-2,700	-2,700	0	-600	-735	0	-1,335	49.44%
	05-Supplies & Expenses	-29,500	-29,500	-3,761	-3,447	-5,543	0	-12,751	43.22%
	07-Fixed Charges	-300	-300	-70	-70	-70	0	-209	69.69%
	09-Equipment	-3,000	-3,000	-931	-611	-4,252	0	-5,793	193.09%
	09-Grants, Contributions, Other	-1,500	-1,500	94	8	17	0	119	-7.92%
	10-Other	-12,100	-12,100	7	-14,530	-13,368	0	-27,890	230.50%
Total Expense - County Treasurer		-\$354,088	-\$354,088	-\$69,074	-\$83,488	-\$106,361	\$0	-\$258,923	73.12%

Net Surplus/(-Deficit) - County Treasurer	\$0	\$0	\$11,026	-\$25,557	\$105,229	\$0	\$90,697
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Eau Claire County - County Clerk

Quarterly Department Report - Summary

For Period Ending: Q3, 2022

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06 - County Clerk

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	272,656	272,656	68,164	68,164	68,164	0	204,492	75.00%
	06-Public Charges for Services	7,050	7,050	1	7,735	-3,133	0	4,604	65.30%
	07-Licenses & Permits	42,000	42,000	4,830	10,290	20,930	0	36,050	85.83%
	09-Other Revenue	10,000	10,000	41,534	2,500	151	0	44,185	441.85%
	11-Fund Balance Applied	0	900	0	0	0	0	0	0.00%

Total Revenue - County Clerk	\$331,706	\$332,606	\$114,529	\$88,689	\$86,113	\$0	\$289,331	86.99%
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Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-181,564	-181,564	-33,719	-40,224	-44,442	0	-118,384	65.20%
	03-Payroll Benefits	-87,625	-87,625	-18,606	-21,295	-24,072	0	-63,973	73.01%
	04-Contracted Services	-6,500	-7,400	-345	-635	-702	0	-1,682	22.73%
	05-Supplies & Expenses	-54,050	-54,050	-8,207	-5,977	-21,804	0	-35,988	66.58%
	09-Equipment	-1,967	-1,967	-575	-492	-637	0	-1,704	86.64%

Total Expense - County Clerk	-\$331,706	-\$332,606	-\$61,452	-\$68,623	-\$91,657	\$0	-\$221,731	66.66%
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Net Surplus/(-Deficit) - County Clerk	\$0	\$0	\$53,077	\$20,066	-\$5,544	\$0	\$67,600
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Eau Claire County - Finance

Quarterly Department Report - Summary

For Period Ending: Q3, 2022

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10 - Finance

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	885,696	885,696	221,424	221,424	221,424	0	664,272	75.00%
	02-Sales Tax	0	0	25	55	82	0	162	0.00%
	09-Other Revenue	22,000	22,000	5,636	5,340	7,949	0	18,924	86.02%

Total Revenue - Finance	\$907,696	\$907,696	\$227,084	\$226,818	\$229,455	\$0	\$683,358	75.28%
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Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-546,125	-546,125	-92,861	-114,641	-135,072	0	-342,574	62.73%
	02-OT Wages	-2,500	-2,500	-47	-181	-190	0	-417	16.69%
	03-Payroll Benefits	-199,041	-199,041	-39,900	-46,016	-48,973	0	-134,889	67.77%
	04-Contracted Services	-138,280	-138,280	-16,007	-38,653	-65,578	0	-120,238	86.95%
	05-Supplies & Expenses	-16,750	-16,750	-1,856	-3,206	-2,249	0	-7,311	43.65%
	09-Equipment	-5,000	-5,000	-1,512	-1,404	-1,541	0	-4,457	89.15%
	09-Grants, Contributions, Other	0	0	6,235	33	0	0	6,268	0.00%
	10-Other	0	0	192	-192	0	0	0	0.00%

Total Expense - Finance	-\$907,696	-\$907,696	-\$145,756	-\$204,260	-\$253,603	\$0	-\$603,619	66.50%
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Net Surplus/(-Deficit) - Finance	\$0	\$0	\$81,328	\$22,559	-\$24,148	\$0	\$79,739
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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: December 8, 2022
Re: September 2022 – 3rd Quarter 2022 Financial Report

Overall, the fiscal performance for the third quarter of 2022 is slightly below the same period one year. Because of the cash-basis financial reports, in general, some fund expenditures are running higher as a percentage of the budget, with cash collections lagging as normally is the case.

From an overall perspective, strictly based on the actual cash-based financial results of the third quarter, the general fund has generated a year to date (YTD) deficit of \$416k compared to a surplus of \$210K for the same period in 2021. The county budget includes allocating ~\$1.2M of unassigned general fund. Using this metric as a benchmark, the general fund is performing better than budgeted expectations.

Other notable funds with activity year-to-year (YTY) included Human Services and Highway. Adjusting for the delayed receipt of \$1.9M in state funds expected, Human Services results were relatively flat to one year ago. The Highway department had increased expenditure activity in the third quarter compared to last year, primarily driven by payments related to construction of the new facility. The Highway fund will be reimbursed by bond proceeds from the capital projects fund in the fourth quarter of 2022.

REVENUE

From a county-wide overall perspective, excluding internal service fund (ISF) activity, bond proceeds, and interfund transfers, 63.59% of the 2022 annual revenue budget has been recognized through September 30, 2022, as shown in the table below. This is slightly behind of the 65.89% of revenue recognized through this same point last year. The timing of budgeted American Rescue Plan Act (ARPA) and receipts somewhat skews the comparative analysis. Accounting for the impact of ARPA, YTY results are very similar.

	2022		2022 % of	2021		2021 % of
	Budget	YTD Q3	Budget	Budget	YTD Q3	Budget
Tax Levy	\$ 40,186,724	\$ 30,365,884	75.56%	\$ 37,470,096	\$ 28,290,581	75.50%
Sales Tax	11,718,000	7,780,261	66.40%	10,500,960	7,497,345	71.40%
Other Taxes	6,355,915	2,744,295	43.18%	6,123,168	3,069,981	50.14%
Intergovernmental Grants & Aids	31,121,550	17,927,122	57.60%	47,388,836	29,849,382	62.99%
Intergovernmental Charges for Services	20,498,584	10,190,550	49.71%	15,816,466	7,894,671	49.91%
Public Charges for Services	7,791,738	5,229,643	67.12%	6,931,822	5,169,895	74.58%
Licenses & Permits	426,280	375,927	88.19%	424,138	463,453	109.27%
Fines & Forfeitures	490,000	206,102	42.06%	502,970	207,201	41.20%
Other Revenue	1,528,116	1,558,206	101.97%	1,817,882	1,228,336	67.57%
Total Revenues	\$120,116,907	\$76,377,990	63.59%	\$126,976,338	\$83,670,846	65.89%

Intergovernmental grants and aids experienced a 5.39% decline relative to budget YTY, due in large part to the normal delayed receipt of some state funds in the Health & Human Services category.

Public charges for services decreased 7.46% YTY relative to the budget, although actual collections through the third quarter 2022 are approximately \$70k ahead of the results through the third quarter 2021.

Licenses and permits decreased 21.08% YTY, largely due to the decrease in permitting activity as a result of the economic conditions.

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 September 30, 2022 are presented below. As noted in the table, the absolute amount of uncollected taxes as of September 30, 2022 is approximately 2.66%, (~\$41K) higher than that from one year ago. It can be difficult to compare years without pandemic relief funds (such as 2022) to years with relief funds (2021). A comparable pre-pandemic year would be 2018. As of September 30, 2018, there were approximately \$1.7M in uncollected taxes.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 30-Sep-22	2022 Percent of County-Wide Levy Collected	Uncollected Taxes as of 30-Sep-21	2021 Percent of County-Wide Levy Collected
2021	2022	\$ 3.96	\$ 40,446,683	\$ 187,590,924	\$ 898,468	99.52%	\$ -	N/A
2020	2021	3.96	37,733,091	182,215,345	376,881	99.79%	918,207	99.50%
2019	2020	4.07	36,245,245	179,058,769	164,313	99.91%	348,592	99.81%
2018	2019	4.06	34,228,107	173,460,506	71,355	99.96%	169,556	99.90%
2017	2018	4.09	32,444,886	172,992,808	13,118	99.99%	44,292	99.97%
2016	2017	4.09	30,595,302	169,167,068	2,095	100.00%	4,807	100.00%
2015	2016	4.02	29,015,350	159,300,022	2,073	100.00%	2,073	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 September 30</i>					\$ 1,530,224		\$ 1,489,449	

Sales Tax

With the two-month lag in receipt of Sales Tax collections, the amount for the third quarter of 2022 is limited to just taxable sales through July. Collections for the third quarter 2022 are \$283K 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 based on the \$1.2M budget increase YTY. Despite inflationary concerns, sales tax collections so far in 2022 have been strong and ahead of the 2021 amounts.

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%
May	1,000,779	1,078,714	1,006,379	199,079	48.97%	45.58%
June	1,027,023	950,114	1,158,908	407,873	58.02%	55.47%
July	938,683	1,404,778	1,279,821	282,916	71.40%	66.40%
Total YTD	\$ 6,129,468	\$ 7,497,345	\$ 7,780,261			
Budget	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000			
Actual Collections	\$ 10,982,263	\$ 12,947,112				
Surplus	\$ 131,303	\$ 2,446,152				

For more information on sales tax collections, please review the sales tax report found under Report Central – Countywide reports.

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity for the second quarter of 2022. Receipt of the VRF funds lags the month of collection by one month and with much less volatility than sales tax. For the first seven 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%
June	232,732	241,106	230,494	(18,625)	54.75%	49.82%
July	229,635	232,220	223,751	(27,094)	64.43%	58.43%
Total	\$ 1,498,476	\$ 1,546,233	\$ 1,519,139			
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 third quarter of 2022, the county has seen a decrease over the third 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	Annual Budget	Actual through 09/30/22	2022 % of Budget	2021 Annual Budget	Actual through 09/30/2021	2021 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 218,021	68.13%	\$ 300,000	\$ 277,479	92.49%
Penalties Collected on Delinquent Taxes	160,000	108,890	68.06%	150,000	139,170	92.78%
Zoning and Permits	325,000	287,323	88.41%	322,858	362,446	112.26%
Real Estate Transfer Tax	310,000	361,966	116.76%	310,000	319,113	102.94%
Register of Deeds Filing Fees	330,000	242,980	73.63%	320,000	315,673	98.65%
Interest Earned on Investments	50,000	398,954	797.91%	100,000	24,147	24.15%

In addition, the local unemployment rate is another key metric. The unemployment rate for Eau Claire County rose slightly to 3.0% for September 2022. This rate is 0.6% lower than it was in September 2021. The national average for unemployment in September 2022 fell slightly to 3.5%.

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 \(bls.gov\)](https://www.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 Q3	Budget	2021 Budget	2021 YTD Q3	Budget
General Government	\$ 29,864,020	\$ 11,070,414	37.07%	\$ 27,279,117	\$ 9,363,630	34.33%
Public Safety	19,617,288	13,235,398	67.47%	18,985,328	12,788,703	67.36%
Health & Social Services	52,707,898	32,217,779	61.13%	48,757,161	30,759,187	63.09%
Transportation & Public Works	51,246,505	27,359,239	53.39%	31,194,787	12,032,802	38.57%
Culture & Education	5,023,336	2,729,787	54.34%	3,428,372	2,309,605	67.37%
Conservation & Economic Development	2,810,626	1,519,336	54.06%	2,788,712	1,431,917	51.35%
Debt Service (Bonds)	15,946,360	16,099,175	100.96%	12,646,856	26,621,126	210.50%
Total Expenditures	\$ 177,216,033	\$ 104,231,127	58.82%	\$ 145,080,333	\$ 95,306,971	65.69%

Functional expenditures through the third quarter of 2022 amounted to \$104.2M (58.82%) as compared to \$95.3M (65.69%) through the third quarter of 2021. Most of the functional categories of expenditures through the third quarter are relatively comparable to one year ago. The Transportation & Public Works functional category has seen an increase largely due to the work being completed on the new highway facility. In the Culture & Recreation functional category, budgeted and actual expenditures are greater than in 2021 due to increased activity on Parks & Forest capital projects.

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 Q3	Budget	2021 Budget	2021 YTD Q3	Budget
Personnel	\$ 54,380,659	\$ 34,380,565	63.22%	\$ 49,476,430	\$ 32,832,292	66.36%
Contracted Services	30,576,115	19,664,791	64.31%	29,154,134	18,810,598	64.52%
Supplies & Services	5,841,326	5,487,544	93.94%	5,975,999	3,689,305	61.74%
Fixed Charges	2,359,286	931,650	39.49%	1,206,168	751,004	62.26%
Debt Service	15,951,854	16,104,668	100.96%	12,660,756	26,632,580	210.36%
Capital Outlay & Equipment (all funds)	51,762,574	21,558,251	41.65%	30,102,499	7,192,048	23.89%
Local Community Grants	3,817,400	1,853,844	48.56%	3,946,309	1,354,884	34.33%
Pass-Thru Grants, Not Obligated ARPA	12,526,819	4,249,814	33.93%	12,558,038	4,044,260	32.20%
Total Expenditures	\$ 177,216,033	\$ 104,231,127	58.82%	\$ 145,080,333	\$ 95,306,971	65.69%

The largest expenditure category for the county is personnel costs. For the third quarter, based on the two-week lag of payroll, the county would expect total payroll expenditures to be approximately 69% of the total annual budget at the end of the third quarter. Personnel costs at the end of the third quarter 2022 are well below this target percentage primarily due to vacant FTE positions and lower overall personnel benefit costs. At the end of September 2022, the county had 41 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 the third quarter are running higher than one year ago by ~\$1.8M. A few notable reasons for the variance include:

1. The Sheriff's department has seen increases in vehicle fuel and repairs and jail maintenance.
2. The Aging & Disability Resource Center has incurred greater costs in marketing and vaccine outreach, as well as raw food costs for the Meals on Wheels program.
3. The Highway Department has incurred approximately an additional \$500k for supply purchases for road maintenance and new communication radios.

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 third quarter.

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 third quarter of 2022 is well above the amount relative to 2021 largely due to progress on the new highway facility.

Local community grants include ARPA funds that have been allocated for local not-for-profit organizations, as well as funding allocated for local Community Agencies.

CONCLUSION

Overall, at the end of the third quarter of 2022, after adjusting for YTD financial anomalies that can make comparative analysis difficult, the county is relatively in a better financial position than the one year ago. Relative to the percentage of the budget YTY, revenues and expenditures are in-line with expectations. The County has experienced some declines in revenues in certain areas, such as fees and permits, but continues to experience strong sales tax collections. While some of the economic factors are lagging 2021, the County is benefiting from rising interest rates and the resulting increase in interest income and local unemployment continues to be below the national average. As usual, there will be a significant amount of financial activity in the fourth quarter, but at this point I don't see any indications for concern.

For additional information, department financial reports for the third quarter ended September 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 10.27.22**

<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	41,500	41,090	268,866	160,151	59.57%	58.03%	268,866	201,651	75.00%	75.00%
Child Support	(124,090)	(180,783)	1,356,269	878,732	64.79%	66.43%	1,356,269	754,643	55.64%	52.91%
Circuit Court	145,700	244,380	1,098,537	802,745	73.07%	63.00%	1,098,537	948,445	86.34%	87.22%
Clerk of Courts	(34,382)	(90,930)	1,573,051	1,021,215	64.92%	70.46%	1,573,051	986,833	62.73%	64.32%
Corporation Counsel	69,323	51,666	789,969	528,016	66.84%	67.11%	789,969	597,339	75.62%	75.13%
County Board	(1,862)	23,817	214,585	162,800	75.87%	64.81%	214,585	160,938	75.00%	75.00%
County Clerk	67,600	37,029	332,606	221,731	66.66%	65.83%	332,606	289,331	86.99%	78.22%
Criminal Justice Services	89,025	86,501	1,173,758	750,532	63.94%	64.04%	1,173,758	839,557	71.53%	72.12%
District Attorney	(47,627)	(54,144)	1,233,042	777,662	63.07%	65.72%	1,233,042	730,036	59.21%	61.16%
Extension	45,029	51,443	305,868	180,795	59.11%	55.29%	305,868	225,823	73.83%	72.52%
Facilities	249,133	319,820	2,382,814	1,561,536	65.53%	60.97%	2,382,814	1,810,669	75.99%	74.90%
Finance	79,739	77,072	907,696	603,619	66.50%	66.61%	907,696	683,358	75.28%	75.60%
Human Resources	19	39,203	563,563	422,654	75.00%	67.66%	563,563	422,673	75.00%	75.00%
Information Services	86,994	13,249	2,261,352	1,512,309	66.88%	71.41%	2,261,352	1,599,303	70.72%	72.02%
Nondepartmental*	(2,120,972)	(1,456,995)	6,629,162	4,365,883	65.86%	65.20%	6,629,162	2,244,911	33.86%	42.34%
Parks and Forest	(29,748)	(76,104)	1,940,730	1,046,620	53.93%	65.85%	1,940,730	1,016,872	52.40%	60.16%
Planning and Development	(76,591)	53,170	1,794,872	1,205,187	67.15%	65.55%	1,794,872	1,128,596	62.88%	68.76%
Register in Probate	8,293	3,450	291,268	217,130	74.55%	74.33%	291,268	225,423	77.39%	75.50%
Register of Deeds	166,329	216,560	382,407	248,198	64.90%	67.63%	382,407	414,528	108.40%	130.64%
Sheriff	742,857	706,994	14,367,266	9,797,336	68.19%	69.09%	14,367,266	10,540,193	73.36%	74.33%
Treasurer	90,697	78,336	354,088	258,923	73.12%	64.75%	354,088	349,620	98.74%	88.00%
Veterans Office	137,198	24,926	369,734	221,343	59.87%	66.70%	369,734	358,541	96.97%	76.49%
TOTAL GENERAL FUND	(415,837)	209,749	40,591,503	26,945,119	66.38%	66.98%	40,591,503	26,529,281	65.36%	67.54%

*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communication 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 10.27.22

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	(2,936,967)	(2,592,225)	38,441,494	24,311,266	63.24%	66.84%	38,441,494	21,374,299	55.60%	59.42%
DHS Pass Thru Grant Fund [^]	664,179	735,841	9,158,577	4,249,814	46.40%	46.08%	9,158,577	4,913,993	53.65%	54.47%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(2,272,788)	(1,856,384)	47,600,071	28,561,080	60.00%	62.67%	47,600,071	26,288,292	55.23%	58.43%
DEBT SERVICE FUND	(4,818,130)	(1,871,222)	15,946,360	15,946,360	100.00%	208.33%	15,946,360	11,128,230	69.79%	193.53%
CAPITAL PROJECTS FUND	3,581,944	30,042,954	40,849,438	2,121,265	5.19%	5.80%	40,849,438	5,703,210	13.96%	92.13%
ENTERPRISE FUNDS										
Airport	219,006	814,690	4,293,594	1,083,534	25.24%	21.07%	4,293,594	1,302,540	30.34%	36.99%
Highway	(17,347,223)	(2,226,130)	45,465,686	25,313,411	55.68%	40.66%	45,465,686	7,966,189	17.52%	31.62%
TOTAL ENTERPRISE FUNDS	(17,128,217)	(1,411,440)	49,759,280	26,396,945	53.05%	37.29%	49,759,280	9,268,729	18.63%	32.54%
SPECIAL REVENUE FUNDS										
American Rescue Act Plan	(890,123)	10,164,111	10,163,130	839,881	8.26%	0.00%	10,163,130	(50,242)	-0.49%	100.16%
Land Records Retained Fees	86,397	127,605	100,000	7,491	7.49%	3.03%	100,000	93,888	93.89%	130.63%
Opioid Funds	91,856	-	-	-	NA	NA	-	91,856	NA	NA
Watershed	(58,568)	2,543	238,619	97,809	40.99%	21.13%	238,619	39,241	16.45%	21.77%
Recycling	326,169	225,608	1,487,225	962,294	64.70%	65.11%	1,487,225	1,288,463	86.64%	80.75%
West Central Drug Task Force (Forfeiture Funds)	(56,761)	(34,815)	108,499	56,761	52.31%	32.56%	108,499	-	0.00%	0.00%
Aging and Disability Resource Center	(413,476)	(215,873)	3,141,645	2,341,581	74.53%	68.47%	3,141,645	1,928,105	61.37%	61.45%
TOTAL SPECIAL REVENUE FUNDS	(914,506)	10,269,180	15,239,118	4,305,816	28.26%	20.74%	15,239,118	3,391,310	22.25%	87.99%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	(21,967,533)	35,382,838	209,985,770	104,276,585	49.66%	54.80%	209,985,770	82,309,052	39.20%	75.14%
INTERNAL SERVICE FUNDS										
Risk Management	59,431	(128,177)	1,669,247	1,037,210	62.14%	58.18%	1,669,247	1,096,641	65.70%	50.63%
Health Insurance	(293,700)	27,582	10,250,223	7,102,289	69.29%	81.43%	10,250,223	6,808,589	66.42%	81.76%
Shared Services	61,660	194,510	618,568	291,655	47.15%	21.07%	618,568	353,315	57.12%	45.86%
TOTAL INTERNAL SERVICE FUNDS	(172,608)	93,915	12,538,038	8,431,154	67.24%	73.46%	12,538,038	8,258,545	65.87%	74.32%
TOTAL COUNTY	(22,140,142)	35,476,753	222,523,808	112,707,739	50.65%	55.89%	222,523,808	90,567,597	40.70%	75.09%

	Description	
Original Adopted Budget		212,543,923
	Resolution 22-23/013: Carryforward	9,979,885
Adjusted Budget		<u>222,523,808</u>

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

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

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

Fund	DEPT Description	2021 Adjusted Budget	2021 YTD Q3	% Actual to Budget	2022 Adjusted Budget	2022 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	1,254,921	837,649	66.75%	1,269,594	831,385	65.48%
	Circuit Court	406,464	288,402	70.95%	500,315	409,735	81.90%
	Clerk of Courts	1,392,874	985,651	70.76%	1,500,371	963,533	64.22%
	Corporation Counsel	626,878	424,493	67.72%	771,278	517,312	67.07%
	County Administrator	161,665	119,550	73.95%	186,231	122,465	65.76%
	County Board	192,112	131,734	68.57%	181,927	134,836	74.12%
	County Clerk	262,295	181,352	69.14%	269,189	182,356	67.74%
	County Treasurer	291,648	206,766	70.90%	304,988	211,063	69.20%
	Criminal Justice Services	378,380	256,126	67.69%	394,812	245,066	62.07%
	District Attorney	996,690	690,668	69.30%	1,035,466	695,085	67.13%
	Extension	118,431	84,595	71.43%	123,019	88,333	71.80%
	Facilities	862,794	587,497	68.09%	944,092	640,609	67.85%
	Finance	693,080	457,911	66.07%	747,666	477,880	63.92%
	Human Resources	400,105	295,452	73.84%	493,789	309,878	62.76%
	Information Systems	1,105,833	855,714	77.38%	1,188,239	795,176	66.92%
	Parks & Forest	831,553	608,087	73.13%	932,991	643,042	68.92%
	Planning & Development	1,388,403	979,716	70.56%	1,468,300	1,069,734	72.86%
	Register of Deeds	290,356	197,736	68.10%	324,979	210,585	64.80%
	Register in Probate	285,422	215,253	75.42%	279,963	212,606	75.94%
	Sheriff	10,514,198	7,269,282	69.14%	10,979,905	7,266,058	66.18%
	Veterans Office	223,299	156,632	70.14%	333,595	194,673	58.36%
	Non-Departmental	450,000	-	0.00%	150,200	-	0.00%
100 - GENERAL FUND Total		23,127,401	15,830,265	68.45%	24,380,909	16,221,411	66.53%
201 - AMERICAN RESCUE PLAN		-	-	N/A	102,435	22,958	22.41%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	7,491	7.49%
205 - HUMAN SERVICES FUND		18,482,342	11,806,719	63.88%	21,122,857	12,647,112	59.87%
211 - RECYCLING PROGRAM FUND		93,860	59,825	63.74%	114,530	79,801	69.68%
215 - ADRC FUND		2,136,856	1,439,432	67.36%	2,221,888	1,506,488	67.80%
602 - AIRPORT FUND		550,760	369,108	67.02%	629,204	385,421	61.26%
701 - HIGHWAY FUND		4,985,211	3,326,944	66.74%	5,708,836	3,509,882	61.48%
703 - RISK MANAGEMENT FUND		158,259	93,780	59.26%	163,115	107,693	66.02%
704 - HEALTH INSURANCE FUND		-	-	N/A	23,018	16,825	73.09%
Grand Total		49,634,689	32,926,073	66.34%	54,566,792	34,505,082	63.23%

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

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

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

Fund	DEPT Description	2021 Adjusted		% Actual to Budget	2022 Adjusted		% Actual to Budget
		Budget	2021 YTD Q3		Budget	2022 YTD Q3	
100 - GENERAL FUND	Child Support Agency	838,308	577,927	68.94%	871,076	557,718	64.03%
	Circuit Court	286,957	201,392	70.18%	345,988	230,896	66.74%
	Clerk of Courts	952,021	662,612	69.60%	1,014,981	679,088	66.91%
	Corporation Counsel	465,801	326,638	70.12%	593,597	353,861	59.61%
	County Administrator	131,216	96,901	73.85%	148,658	98,346	66.16%
	County Board	121,342	81,487	67.15%	115,546	83,159	71.97%
	County Clerk	178,807	121,349	67.87%	181,564	118,384	65.20%
	County Treasurer	214,069	151,022	70.55%	225,504	142,764	63.31%
	Criminal Justice Services	286,590	190,526	66.48%	301,085	186,551	61.96%
	District Attorney	721,330	495,339	68.67%	760,231	513,559	67.55%
	Extension	71,818	50,502	70.32%	75,829	54,088	71.33%
	Facilities	582,427	407,558	69.98%	620,199	438,256	70.66%
	Finance	500,379	334,877	66.92%	546,125	342,574	62.73%
	Human Resources	284,606	212,335	74.61%	333,669	224,705	67.34%
	Information Systems	797,759	566,293	70.99%	844,032	582,013	68.96%
	Parks & Forest	618,769	466,601	75.41%	706,838	491,270	69.50%
	Planning & Development	1,082,354	719,049	66.43%	1,152,177	752,988	65.35%
	Register of Deeds	200,627	138,779	69.17%	212,972	147,203	69.12%
	Register in Probate	208,187	134,792	64.75%	210,496	144,296	68.55%
	Sheriff	6,967,421	4,665,529	66.96%	7,269,643	4,759,118	65.47%
	Veterans Services	177,986	124,677	70.05%	251,421	154,147	61.31%
	Non-Departmental	450,000	-	0.00%	-	-	N/A
100 - GENERAL FUND Total		16,138,774	10,726,186	66.46%	16,781,631	11,054,986	65.88%
201 - AMERICAN RESCUE PLAN		-	-	N/A	66,477	17,976	27.04%
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	6,959	N/A
205 - HUMAN SERVICES FUND		12,697,729	8,107,590	63.85%	14,608,497	8,896,535	60.90%
211 - RECYCLING PROGRAM FUND		75,460	41,395	54.86%	78,068	53,407	68.41%
215 - ADRC FUND		1,521,269	1,033,004	67.90%	1,613,495	1,097,004	67.99%
602 - AIRPORT FUND		385,946	255,825	66.29%	428,130	281,468	65.74%
701 - HIGHWAY FUND		2,755,393	1,860,342	67.52%	3,153,992	1,975,854	62.65%
703 - RISK MANAGEMENT FUND		108,512	64,090	59.06%	112,662	72,428	64.29%
704 - HEALTH INSURANCE FUND		-	-	N/A	14,337	10,424	72.71%
Grand Total		33,683,083	22,088,431	65.58%	36,857,289	23,467,042	63.67%

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

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

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

Fund	DEPT Description	2021 Adjusted Budget	2021 YTD Q3	% Actual to Budget	2022 Adjusted Budget	2022 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	-	7	N/A	-	322	N/A
	Circuit Court	-	153	N/A	-	198	N/A
	Clerk of Courts	300	-	0.00%	300	29	9.74%
	Corporation Counsel	-	-	N/A	200	344	171.89%
	County Administrator	-	2	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	-	N/A	-	-	N/A
	County Treasurer	1,000	779	77.89%	1,000	830	83.00%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	-	N/A	-	6	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	15,000	3,362	22.41%	15,000	3,298	21.99%
	Finance	4,000	592	14.81%	2,500	417	16.69%
	Human Resources	-	-	N/A	-	174	N/A
	Information Systems	-	-	N/A	-	13	N/A
	Parks & Forest	2,470	5,210	210.94%	1,300	8,775	674.97%
	Planning & Development	1,750	190	10.86%	400	183	45.75%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	445,630	325,339	73.01%	295,630	342,879	115.98%
	Veterans Services	200	44	21.87%	-	127	N/A
100 - GENERAL FUND Total		470,350	335,678	71.37%	316,330	357,595	113.05%
201 - AMERICAN RESCUE PLAN		-	-	N/A	-	15	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	47,959	N/A	-	48,701	N/A
211 - RECYCLING PROGRAM FUND		-	80	N/A	-	23	N/A
215 - ADRC FUND		-	753	N/A	-	1,320	N/A
602 - AIRPORT FUND		12,000	7,978	66.49%	14,814	8,955	60.45%
701 - HIGHWAY FUND		259,181	101,088	39.00%	224,228	98,539	43.95%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
Grand Total		741,531	493,535	66.56%	555,372	515,148	92.76%

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

For comparative purposes, benefit data below is presented at September 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 Q3		Budget	2022 YTD Q3	
100 - GENERAL FUND	Child Support Agency	416,613	259,715	62.34%	398,518	273,346	68.59%
	Circuit Court	119,507	86,856	72.68%	154,327	178,640	115.75%
	Clerk of Courts	440,553	323,039	73.33%	485,090	284,416	58.63%
	Corporation Counsel	161,077	97,855	60.75%	177,481	163,108	91.90%
	County Administrator	30,449	22,647	74.38%	37,573	24,120	64.19%
	County Board	70,770	50,247	71.00%	66,381	51,676	77.85%
	County Clerk	83,488	60,003	71.87%	87,625	63,973	73.01%
	County Treasurer	76,579	54,965	71.78%	78,484	67,469	85.97%
	Criminal Justice Services	91,790	65,601	71.47%	93,727	58,514	62.43%
	District Attorney	275,360	195,329	70.94%	275,235	181,520	65.95%
	Extension	46,613	34,093	73.14%	47,190	34,245	72.57%
	Facilities	265,367	176,577	66.54%	308,893	199,054	64.44%
	Finance	188,701	122,442	64.89%	199,041	134,889	67.77%
	Human Resources	115,499	83,117	71.96%	160,120	84,999	53.08%
	Information Systems	308,074	289,421	93.95%	344,207	213,150	61.92%
	Parks & Forest	210,314	136,275	64.80%	224,853	142,998	63.60%
	Planning & Development	304,299	260,477	85.60%	315,723	316,563	100.27%
	Register of Deeds	89,729	58,956	65.70%	112,007	63,382	56.59%
	Register in Probate	77,235	80,461	104.18%	69,467	68,310	98.33%
	Sheriff	3,101,147	2,278,414	73.47%	3,414,632	2,164,060	63.38%
	Veterans Services	45,113	31,911	70.74%	82,174	40,399	49.16%
	Non-Departmental	-	-	N/A	150,200	-	0.00%
100 - GENERAL FUND Total		6,518,277	4,768,402	73.15%	7,282,948	4,808,830	66.03%
201 - AMERICAN RESCUE PLAN		-	-	N/A	35,958	4,968	13.81%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	532	0.53%
205 - HUMAN SERVICES FUND		5,784,613	3,651,171	63.12%	6,514,360	3,701,876	56.83%
211 - RECYCLING PROGRAM FUND		18,400	18,350	99.73%	36,462	26,372	72.33%
215 - ADRC FUND		615,587	405,675	65.90%	608,393	408,163	67.09%
602 - AIRPORT FUND		152,814	105,305	68.91%	186,260	94,997	51.00%
701 - HIGHWAY FUND		1,970,637	1,365,515	69.29%	2,330,616	1,435,489	61.59%
703 - RISK MANAGEMENT FUND		49,747	29,690	59.68%	50,453	35,264	69.90%
704 - HEALTH INSURANCE FUND		-	-	N/A	8,681	6,401	73.73%
Grand Total		15,210,075	10,344,107	68.01%	17,154,131	10,522,892	61.34%

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

Eau Claire County Treasurer's Office	2022 Budget benchmark .25% Interest on investments	\$50,000.00
	Net Gain (Loss)	\$424,343.99
	Interest Earned	\$438,800.65
	Fees (\$14,426.66 from 2021 assessed in 01/2022)	(\$14,456.66)
Investment Analysis 2022 (Excluding CDBG and Clerk of Courts Accts)		

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 73,445,424.97	\$ (14,426.66)	\$ 12,295.65	\$ 111,123,575.17	\$ (98,760,978.88)	\$ 85,805,890.25	↓ \$ (2,131.01)
February	\$ 85,805,890.25	\$ (15.00)	\$ 2,316.52	\$ 63,116,448.37	\$ (57,744,145.26)	\$ 91,180,494.88	↑ \$ 2,301.52
March	\$ 91,180,494.88	\$ -	\$ 5,366.32	\$ 17,198,541.85	\$ (16,661,463.81)	\$ 91,722,939.24	↑ \$ 5,366.32
April	\$ 91,722,939.24	\$ (15.00)	\$ 9,695.14	\$ 29,580,988.68	\$ (28,372,426.26)	\$ 92,941,181.80	↑ \$ 9,680.14
May	\$ 92,941,181.80	\$ -	\$ 18,005.19	\$ 19,836,671.70	\$ (24,039,718.15)	\$ 88,756,140.54	↑ \$ 18,005.19
June	\$ 88,756,140.54	\$ -	\$ 33,280.03	\$ 58,763,674.09	\$ (50,494,032.91)	\$ 97,059,061.75	↑ \$ 33,280.03
July	\$ 97,059,061.75	\$ -	\$ 98,715.89	\$ 109,522,009.90	\$ (82,070,421.68)	\$ 124,609,365.86	↑ \$ 98,715.89
August	\$ 124,609,365.86	\$ -	\$ 148,405.95	\$ 111,340,747.37	\$ (147,569,847.19)	\$ 88,528,671.99	↑ \$ 148,405.95
September	\$ 88,528,671.99	\$ -	\$ 110,719.96	\$ 65,151,738.65	\$ (83,114,818.31)	\$ 70,676,312.29	↑ \$ 110,719.96
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
Total		\$ (14,456.66)	\$ 438,800.65	\$ 585,634,395.78	\$ (588,827,852.45)		↑ \$ 424,343.99

Totals by Quarter:

1st Quarter		\$ (14,441.66)	\$ 19,978.49			\$ 5,536.83
2nd Quarter		\$ (15.00)	\$ 60,980.36			\$ 60,965.36
3rd Quarter		\$ -	\$ 357,841.80			\$ 357,841.80
4th Quarter		\$ -	\$ -			\$ -
		<u>\$ (14,456.66)</u>	<u>\$ 438,800.65</u>			<u>\$ 424,343.99</u>
		Srvc Fees	Interest Earned			Net Gain(Loss)

Totals by Quarter ARPA (included above)

1st Quarter	\$ -	\$ 3,842.90
2nd Quarter	\$ -	\$ 13,980.45
3rd Quarter	\$ -	\$ 75,140.23
4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 92,963.58</u>

Totals by Quarter Highway Bldg (included above)

1st Quarter	\$ -	\$ 10,249.36
2nd Quarter	\$ -	\$ 15,973.96
3rd Quarter	\$ -	\$ 90,683.17
4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 116,906.49</u>

**Eau Claire County
Annual Sales Tax Collections**

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%
May	1,000,779	1,078,714	1,006,379	199,079	48.97%	45.58%
June	1,027,023	950,114	1,158,908	407,873	58.02%	55.47%
July	938,683	1,404,778	1,279,821	282,916	71.40%	66.40%
August	1,180,465	1,145,274	1,107,993	245,634	82.30%	75.85%
September	733,468	960,118	1,244,956	530,472	91.45%	86.48%
Total YTD	\$ 8,043,401	\$ 9,602,737	\$ 10,133,210			
Budget	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000			
Actual Collections	\$ 10,982,263	\$ 12,947,112				
Surplus	\$ 131,303	\$ 2,446,152				

Monthly amounts reflect sales tax earned. Payments received approximately two months later.

**Eau Claire County
Annual Sales Tax Collections**

Month	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
January	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265
February	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078
March	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660
April	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149
May	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379
June	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908
July	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821
August	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993
September	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956
October	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	
November	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	
December	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	
Total	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 10,133,210
Budgeted	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000
Surplus	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ (1,584,790)
Total County Taxable Sales	\$ 1,781,174,600	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	\$ 2,589,422,476	\$ 2,026,641,910
Monthly Average	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,125,912

Monthly amounts reflect sales tax earned. Payments received approximately two months later.

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 836,554	\$ 838,139
February	\$ 797,797	\$ 801,924
March	\$ 922,005	\$ 959,733
April	\$ 1,034,794	\$ 900,497
May	\$ 1,010,553	\$ 1,006,379
June	\$ 1,103,978	\$ 1,134,311
July	\$ 1,026,976	\$ 938,683
August	\$ 1,109,935	\$ 1,128,758
September	\$ 1,016,850	\$ 1,059,516
October	\$ 956,256	\$ 933,541
November	\$ 902,305	\$ 946,310
December	\$ 1,067,982	\$ 1,069,954

Eau Claire County
Annual Vehicle Registration Fee Collections

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%
June	232,732	241,106	230,494	(18,625)	54.75%	49.82%
July	229,635	232,220	223,751	(27,094)	64.43%	58.43%
August	221,989	224,947	230,580	(21,461)	73.80%	67.30%
Total	\$ 1,720,465	\$ 1,771,180	\$ 1,749,719			
Budget	\$ 2,300,000	\$ 2,400,000	\$ 2,600,000			
Actual Collections	\$ 2,424,099	\$ 2,473,691				
Surplus	\$ 124,099	\$ 73,691				

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

Eau Claire County
Annual Vehicle Registration Fee Collections

Month	2019	2020	2021	2022
January	\$ 217,841	\$ 179,440	\$ 183,874	\$ 173,312
February	170,323	187,426	185,387	186,926
March	225,742	229,001	252,022	247,218
April	238,091	223,042	233,777	221,744
May	221,855	217,201	217,849	235,695
June	219,188	232,732	241,106	230,494
July	246,307	229,635	232,220	223,751
August	214,965	221,989	224,947	230,580
September	199,255	201,172	203,141	
October	190,967	194,406	182,297	
November	145,564	158,765	163,674	
December	161,945	149,291	153,400	
Total	\$ 2,452,040	\$ 2,424,099	\$ 2,473,691	\$ 1,749,719
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	\$ 2,600,000
Surplus	\$ 152,040	\$ 124,099	\$ 73,691	
Monthly Average	\$ 204,337	\$ 202,008	\$ 206,141	\$ 218,715

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

4 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 188,617	\$ 181,657
February	\$ 182,515	\$ 186,156
March	\$ 238,496	\$ 238,110
April	\$ 229,163	\$ 228,409
May	\$ 223,150	\$ 219,852
June	\$ 230,880	\$ 231,613
July	\$ 232,978	\$ 230,927
August	\$ 223,120	\$ 223,468
September	\$ 201,189	\$ 201,172
October	\$ 189,223	\$ 190,967
November	\$ 156,001	\$ 158,765
December	\$ 154,879	\$ 153,400

Eau Claire County
2022 Fund Balance Analysis (Unaudited)
Estimated December 31, 2022 - at 11.23.22

2022 Estimated General Fund Balance Unassigned Summary

General Fund Balance Unassigned at 1/01/2021	\$ 19,080,457
Net 2022 Estimated Department Activity (Detail Below)	1,617,246
2023 Adopted General Fund Balance Assigned	(1,082,050)
Estimated 2022 Ending General Fund Balance Unassigned	\$ 19,615,653

2023 Budgeted General Fund Expenditures	\$ 42,309,480
% of Unassigned General Fund Balance to General Fund Expenditures	46.36%

Net Increase/(Decrease) in Unassigned Fund Balance	\$ 535,196
Percentage Change in Unassigned Fund Balance YTY	3.00%

Fund Balance Policy References

Minnimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 8,461,896
Projected 2023 Debt Service Payment	\$ 15,886,917
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 12,692,844

2022 General Fund Balance Activity Detail

	2022 Preliminary Activity*	2023 Budget Impacts
Unassigned General Fund Balance, 12/31/21	\$ 17,857,024	\$ -
Assigned Fund Balance in 2022 Budget released for 2022 activity	1,223,433	
Adjusted Unassigned Fund Balance, 01/01/22	\$ 19,080,457	

Net 2022 Estimated Department Activity - Surplus/(Deficit) - Most Likely Scenario

Administration	43,735	
Child Support	13,279	
Circuit Courts	11,704	
Clerk of Courts	199,951	
Corporation Counsel	8,050	
County Board	(3,230)	
County Clerk	19,139	
Criminal Justice Services	22,500	
District Attorney	(11,612)	
Extension	3,398	
Facilities	36,494	
Finance	77,560	
Human Resources	38,946	
Human Services	4,682	
Information Systems	56,352	(114,154)
Nondepartmental	1,902,383	(302,000)
Parks & Forest	89,318	(126,102)
Planning & Development	61,511	(20,831)
Register in Probate	568	
Register of Deeds	171,407	
Sheriff	533,668	(518,963)
Treasurer	334,303	
Veterans	(96,861)	
2022 Capital Project Allocation (resolution 22-23/056)	(1,900,000)	

Net 2022 Estimated Department Activity and 2023 Budget Impacts **1,617,246 (1,082,050)**

Estimated General Fund Unassigned, End of Year 12/31/22 **\$ 20,697,703 \$ (1,082,050)**

Net Estimated General Fund Unassigned Estimate at 12/31/22 With 2023 Budget **\$ 19,615,653**

Notes

*The 2022 estimates are based on data/estimates provided as of 11/18/22 by departments as the most likely scenario. The range of estimates was Best Case - \$5.6M surplus to Worst Case \$2.4M deficit.

FACT SHEET

FILE NO. 22-23/079

The Finance Department has received requests from several departments to increase their 2022 budgets for certain expenditures. These requests are based on additional sources of revenue, either increases in state aid or new grant awards. Unspent grant award funds will be recorded in the 2023 budget by carryforward request in early 2023.

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

Respectfully Submitted

Amy Weiss
Senior Accounting Manager

2
3 - AUTHORIZING A 2022 BUDGET AMENDMENT FOR APPROVAL OF 2022 GRANT
4 AWARDS TO EAU CLAIRE COUNTY -
5

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

9 WHEREAS, the departments listed below have received grant awards to be used to support
10 the department’s existing 2022 programs; and
11

12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2022 departmental revenue and expenditure
14 budgets for additional grant awards received year to date 2022.
15

DEPARTMENT	DESCRIPTION	AMOUNT
ADRC	GWAAR Expanding Access to Covid-19 Vaccines	\$ 29,859
ADRC	ADRC No Wrong Door Covid-19 Vaccine Access	26,556
Parks & Forest	Sustainable Forestry	5,000
Sheriff	DOA LEA Grant	88,684
Sheriff	EC Community Foundation – Drug Endangered Children	3,000
Sheriff	Fatal Vision Equipment Grant	4,545
Sheriff	Homeland Security WEM/ALERT Communications/ Equipment Vehicle	138,000
Sheriff	Homeland Security WEM/ALERT Breaching Tools	8,000
Sheriff	Homeland Security WEM/ALERT Long Range Communications Device	38,000
Sheriff	Homeland Security WEM/ALERT Training Simulation Doors	23,000
Sheriff	Homeland Security WEM/ALERT Lenco Survey Camera System	24,000
Sheriff	Homeland Security WEM/ALERT Personal Protection Equipment	9,000
Sheriff	Homeland Security WEM/ALERT Communications Headsets	15,000
Sheriff	Homeland Security WEM/ALERT Kinetic Breaching Training	<u>3,350</u>
TOTAL		<u>\$ 415,994</u>

40
41 ADOPTED:
42

43 _____
44 _____
45 _____
46 _____

47
48 Committee on Finance and Budget VOTE: _____ Aye _____ Nay
49

50 Dated this ____ day of _____, 2022.
51