



AGENDA
Committee on Finance & Budget

Thursday, August 10, 2023
5:00 – 6:00 p.m.
Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Join by Phone:
Dial in Number: 415.655.0001
Access Code: 2593 585 3512

Join by Meeting Number:
Meeting Number: 2593 585 3512
Meeting Password: PYvymXmN792

Join from Meeting Link:
<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m7ed57352ef8b9b3b83fe42d4d0e4afe0>

A majority of the county board may be in attendance at this meeting; however, only members of the committee may take action on an agenda item.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review and Approval of Meeting Minutes / Discussion – Action
5. 2024 Budget Survey / Discussion
6. Proposed Resolution 23-24/029 “Authorizing a 2023 Budget Amendment for Approval of 2023 Grant Awards and Donations to Eau Claire County” / Discussion – Action
7. Proposed Resolution 23-24/031 “Authorizing a 2023 Budget Amendment for the Sale of the Old Highway Building in Altoona and the Completion of the new Highway Facility” / Discussion – Action
8. Code Section Review: 2.04.485, 4.04.040, 4.06, 4.09.010 / Discussion – Action
9. Q2 Director’s Report / Discussion
10. Investment Report / Discussion
11. Sales Tax Report / Discussion
12. Future Meetings and Agenda Items / Discussion
 - a. Contract Review
13. Adjourn

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

Prepared by: Amy Weiss

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

Minutes
Eau Claire County
Extension Education Committee
July 19, 2023, at 4:00PM
227 1st Street West Altoona, WI 54720 Room 103/104

Call to Order at 4:00pm

Confirmation of meeting notice Confirmed

Roll Call

Extension Committee Members Present: Heather Deluka, Missy Christopherson, Kyle Johnson, and Amanda Babb

Absent: Jodi Lepsch

Finance & Budget Committee Members Present: Jim Dunning, Robin Leary, Dane Zook and John Folstad. Sisk arrived virtually, unable to hear

Others Present: Jenni Haan, Meg Mueller, Kristi Peterson, Kristen Bruder, Sandy Tarter, Addison Vang, Jerry Clark, Lyssa Seefeldt, Norb Kirk, Amy Weiss, Samantha Kraegenbrink, Rachel Hart-Brinson, and Erika Gullerud

Public Comment related to Extension budget

2024 Budget – Discussion/Action

Supervisor Johnson moves to approve the budget as proposed, Deluka seconds. All in favor.

Adjourn Committee on Finance & Budget –at 4:26pm

Public Comment related to Extension Committee items - None

Review/Approval of Committee Minutes – Discussion/Action

June 28, 2023, Supervisor Babb moves to approve, Supervisor Christopherson seconds. All in favor.

Monthly Highlights

Available on website and in Eau Claire County Newsletter

Fair Committee Report – Discussion

The fair starts this week! July 23-30

Kristen Bruder – AED Report

Position Updates – HD&R Position will likely move to Health and Wellbeing for a better fit with Eau Claire County needs.

Scheduling of Future Meetings

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Monday August 28, 2023, at 4:00pm

Future Agenda Items

Fair Committee Applications

Monthly Highlights – June and July

Election new Fair Committee Members

Quarterly Financials

Hiring Process for open position

Announcements – Butterfly house has been a huge success, already 1,000 people in two weeks.

Adjourn at 4:53 pm

Respectfully submitted,

Kristi Peterson

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Minutes

Joint Meeting - Eau Claire County
Committee on Judiciary and Law Enforcement | Committee on Finance and Budget
Wednesday, July 26, 2023 – 3:00 PM
County Courthouse, Room 3312
721 Oxford Avenue, Eau Claire, WI 54703
& Virtual via Cisco WebEx

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

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

Committee on Finance & Budget Members Present via Cisco WebEx (having voice but no vote): Cory Sisk.

Committee on Finance & Budget Members Absent: Robin Leary.

Ex-Officio Member Present: Nancy Coffey.

Others Present In Person: Finance Director Norb Kirk, Senior Accounting Manager Amy Weiss, Sheriff Dave Riewestahl, Captain Cory Schalinske, Captain Travis Holbrook, Admin. Services Division Manager Katrina Ranallo, and Eric Huse.

Others Present via Cisco WebEx: County Administrator Kathryn Schauf, Assistant to County Administrator Samantha Kraegenbrink, Corporation Counsel Sharon McIlquham, Register in Probate/Clerk of Juvenile Court Susan Warner, Risk Manager Sonja Leenhouts, Financial Analyst Erika Gullerud, and Fiscal Associate Jennifer Prozondek.

Call to Order

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

Confirmation of Public Meeting Notice

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

Call of the Roll

The Clerk called the roll. Attendance is noted above.

Public Comment

No public comment was made.

2024 Department Budget Presentations

- **TRY Mediation**

- Director Todd Johnson presented the 2024 TRY Mediation funding request. The Committees engaged in general discussion about the request.
- Supervisor Pagonis moved to support the TRY Mediation funding request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.

- **Register in Probate/Clerk of Juvenile Court**

- Register in Probate/Clerk of Juvenile Court Susan Warner presented the 2024 Register in Probate/Clerk of Juvenile budget request. The Committees engaged in general discussion about the request.

- Supervisor Russell moved to support the Register in Probate/Clerk of Juvenile Court budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.
- **Sheriff's Office**
 - Sheriff Dave Riewestahl, Admin. Services Division Manager Katrina Ranallo, Captain Cory Schalinske, and Captain Travis Holbrook presented the 2024 Sheriff's Office budget request. The Committee engaged in general discussion about the request.

*Supervisor Myren left at this time.

- Supervisor Pagonis moved to support the Sheriff's Office budget request, with corrections to be made to the performance management section as discussed. The motion **passed** via 4-0 voice vote by the Committee on Judiciary and Law Enforcement.

Future Meeting Date

The next meeting of the Committee on Judiciary and Law Enforcement and Committee on Finance and Budget is a joint meeting scheduled for July 27, 2023 at 3:00 PM.

Adjournment

The meeting was adjourned by Chairpersons Wilkie & Zook at 4:59 PM.

Respectfully Submitted:

Eric Huse
Committee Clerk
Committee on Judiciary and Law Enforcement

Minutes

Joint Meeting - Eau Claire County
Committee on Judiciary and Law Enforcement | Committee on Finance and Budget
Thursday, July 27, 2023 – 3:00 PM
County Courthouse, Room 3312
721 Oxford Avenue, Eau Claire, WI 54703
& Virtual via Cisco WebEx

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

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

Ex-Officio Member Present: Nancy Coffey.

Others Present In Person: County Administrator Kathryn Schauf, Finance Director Norb Kirk, Senior Accounting Manager Amy Weiss, Human Resources Director Angela Eckman, Financial Analyst Erika Gullerud, Corporation Counsel Sharon McIlquham, Data Analyst Crystal Ruzicka, Chief Deputy Clerk of Court Cherie Norberg, Supervising Judicial Assistant Angela Marinello, District Attorney Peter Rindal, and Eric Huse.

Others Present via Cisco WebEx: Clerk of Court Susan Schaffer, Sheriff Dave Riewestahl, Accountant Linda O'Mara, and Assistant to County Administrator Samantha Kraegenbrink.

Call to Order

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

Confirmation of Public Meeting Notice

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

Call of the Roll

The Clerk called the roll. Attendance is noted above.

Public Comment

No public comment was made.

2024 Department Budget Presentations

- **Criminal Justice Services**
 - Data Analyst Crystal Ruzicka presented the 2024 Criminal Justice Services budget request. The Committees engaged in general discussion about the request.
 - Supervisor Pagonis moved to support the Criminal Justice Services budget request, with corrections to be made to the performance management section as discussed. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.
- **Circuit Court**
 - Clerk of Court Susan Schaffer presented the 2024 Circuit Court budget request. The Committees engaged in general discussion about the request.
 - Supervisor Myren moved to support the Circuit Court budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.
- **Clerk of Court**
 - Clerk of Court Susan Schaffer presented the 2024 Clerk of Court budget request. The Committees engaged in general discussion about the request.
 - Supervisor Geboy moved to support the Clerk of Court budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.

- **District Attorney**

- District Attorney Peter Rindal and Operations Manager Eric Huse presented the 2024 District Attorney budget request. The Committee engaged in general discussion about the request.
- Supervisor Russell moved to support the District Attorney budget request as presented. The motion **passed** via 5-0 voice vote by the Committee on Judiciary and Law Enforcement.

Future Meeting Date

The next meeting of the Committee on Finance and Budget is scheduled for August 04, 2023 at 3:30PM. The next meeting of the Committee on Judiciary and Law Enforcement is scheduled for August 23, 2023 at 3:00PM.

Adjournment

The meeting was adjourned by Chairpersons Wilkie & Zook at 5:12PM.

Respectfully Submitted:

Eric Huse
Committee Clerk
Committee on Judiciary and Law Enforcement



MINUTES
Committee on Finance & Budget

Thursday, August 3, 2023

3:30 – 5:00 p.m.

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

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk Dane Zook, Nancy Coffey (Ex-officio, 3:41 pm)

Staff Present: Angela Eckman, Human Resources Director; Vickie Gardner, DHS Fiscal Manager; Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager

Others Present: Brock Geyen and Dan Carlson, CliftonLarsonAllen

Chair Zook called the Committee on Finance & Budget to order at 3:30 pm and confirmed compliance with open meetings law.

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

There were no members of the public present.

Review and Approval of Meeting Minutes

Motion: Folstad moved approval of joint F&B/Administration minutes with corrections to Committee names and attendees at top

Motion: Folstad moved approval of 07.13.23 minutes with corrections to CLTS waiting list and compliance clarifications

Motion: Folstad moved approval of joint F&B/HR as presented

Vote: All motions pass 5-0, via voice vote

Dan Carlson and Brock Geyen from CliftonLarsonAllen presented the 2022 audit results and reviewed the 2022 Audit Summary. The committee asked several clarifying questions about the deficit in Fund 205 fund balance. The deficit fund balance is not the same as the 2022 operational activity. County finance staff have prepared a reconciliation that will be presented to show how these two metrics are related. Additional information was requested about the implementation of GASB 87, the new lease reporting standard, and the misstatements related to prepaid expenditures and the new lease standard. The committee was also concerned with the level of oversight and the opinion expressed on management's financial statements. The auditors were clear that the financial statements are owned by the county, and only the three-page audit opinion is what they control. County finance staff are encouraged to review and provide feedback on the external financial statement footnotes. When asked if the auditors noted anything that would be questionable or require further investigation, the firm answer was no.

The committee adjourned at 4:33 pm.

Amy Weiss
Committee Clerk



MINUTES
Public Input Session – 2024 Budget
Hosted by the Committee on Finance & Budget

Thursday, August 3, 2023

6:00 p.m.

Augusta Senior Center

616 W Washington St, Augusta, WI 54722

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook

Staff Present: Amy Weiss, Senior Accounting Manager

Chair Zook called the Committee on Finance & Budget to order at 6:00 pm and confirmed compliance with open meetings law.

The committee chair introduced the members of the Committee on Finance & Budget and gave an overview of county budget process.

Public Input Session

Steve Olson: LE Phillips Senior Center

Dolores Woodford: Augusta Senior Center

Colleen Bates: LE Phillips Senior Center

Elaine Welin: Augusta Senior Center

Carrie Ronnander: Chippewa Valley Museum

Marj Roach: Augusta Senior Center; others live outside of the City of Eau Claire and area needs something in addition to library and Senior Center

James Engel: outstanding debt, cut personnel by 10%, cut budget by 10% each year, eliminate recycling coordinator because job is obsolete, sell a portion of county lands, eliminate funding to Lake Altoona/Lake Eau Claire

Barb Pritzl: Augusta Senior Center

Michelle Skinner: Lake Altoona maintenance

Bob Skinner: "We all live downstream."

Fred Kappus: Lake Altoona maintenance

Carol Peuse: eastern end of county needs to be remembered, Augusta Senior Center

Scott Allen: WCWRPC

Fred Poss: Lake Eau Claire

Dr. Julie Woodbury: Children's WI Hospital Building Families

Todd Meyer: Lake Districts and related bodies of water, broadband expansion

Tom Kurth: ADRC, Augusta Senior Center

Other: request for pie shape chart of where county money goes

The chair adjourned the public input session.

The chair adjourned the committee at 7:28 pm.

Amy Weiss
Committee Clerk

FACT SHEET

FILE NO. 23-24/029

The Finance Department has received requests from several departments to increase their 2023 budgets for certain expenditures. These requests are based on additional sources of revenue, either new grant awards or donations. Unspent funds will be recorded in the 2024 budget by carryforward request in early 2024.

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

Respectfully Submitted

A handwritten signature in black ink that reads "Amy Weiss". The signature is written in a cursive, flowing style.

Amy Weiss
Senior Accounting Manager

2
3 - AUTHORIZING A 2023 BUDGET AMENDMENT FOR APPROVAL OF 2023 GRANT
4 AWARDS AND DONATIONS 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 and donations to be
10 used to support the department's existing 2023 programs; and
11

12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2023 departmental revenue and expenditure
14 budgets for additional grant awards received through June 30, 2023.
15

16 DEPARTMENT	DESCRIPTION	AMOUNT
17 Planning & Development	Broadband, Equity, Access, and 18 Deployment Local Planning Grant	\$ 18,337
19 Planning & Development	Land Conservation Settlement	27,414
20 Planning & Development	NextGen9-1-1 GIS Grant	28,025
21 Planning & Development	Medical Reserve Corp Grant	8,300
22 Sheriff	ALERT Personal Protective Equipment	<u>17,500</u>
23		
24	Total Additional Grants and Donations	<u>\$ 99,576</u>

25
26 ADOPTED:

27 _____
 28 _____
 29 _____
 30 _____
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 32 _____
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 36 _____
 37 _____
 38 Committee on Finance and Budget

39
40
41 VOTE: _____ Aye _____ Nay

42
43 Dated this _____ day of _____, 2023.
44
45
46

FACT SHEET
FILE NO. 23-24/031

Eau Claire County began construction on a new highway facility in 2021. Completion is expected in 2023. A budget for the completion of the new facility was not included in the adopted 2023 budget because it was unknown what the remaining activity would be at the time the 2023 budget was adopted. The county is nearing the completion of the project. The 2023 budget requires an amendment to reflect the remaining funding and expenditure activity.

The total project cost is \$32,740,438. In 2021 and 2022, \$25,770,754 was spent. Remaining project expenditures to complete the project in 2023 total \$6,969,684.

Funding for the facility is comprised of several components:

- The county received bond proceeds from two different general obligation bond issues in 2021 and 2022. Net of bond premium and issuance costs, total available bond proceeds totaled \$29,759,017. A portion of these bond proceeds were expended in 2021 and 2022.
- Interest income generated on these bond proceeds in 2022 totaled \$193,327.
- The building at 2000 Spooner Ave, Altoona was sold on July 31, 2023. This sale generated proceeds of \$1,225,030.
- The Aging and Disability Resource received approval to use some of their 85.21 Transportation Trust Funds to offset the cost of the Meals on Wheels kitchen. The total amount approved to use was \$45,458. This amount was transferred to the Capital Projects Fund in 2022.
- The county received a Focus on Energy rebate in the amount of \$147,197, and a Solar Panel Rebate in the amount of \$143,076. These rebates were received because of intentional choices to incorporate both energy efficient design and renewable energy features. The Solar Panel Rebate was added to the 2023 budget with Resolution 23-24/015 “Authorizing a 2023 Budget Amendment for Approval of 2023 Grant Awards and Donations to Eau Claire County.”
- The Highway Department has been holding \$800,000 of sales proceeds from the 2020 sale of the tower lease in Highway fund balance. This amount is expected to be applied to the construction of the new highway facility.
- The state contributed \$800,000 for the construction of a new salt shed. This amount offset expenditures in 2022.

Remaining funding sources will be applied to the project cost in the following order: building sale, energy rebates, tower lease sale, ADRC transportation trust funds, remaining bond proceeds. Unused interest income and unused bond proceeds will remain in the capital projects fund to be available to offset other capital project costs.

Fiscal Impact:

Revenue Increase: \$6,826,608, from various funding sources including select fund balances
Expenditure Increase: \$6,826,608

Respectfully Submitted
Amy Weiss
Senior Accounting Manager

- AUTHORIZING A BUDGET AMENDMENT FOR THE COMPLETION OF THE NEW HIGHWAY FACILITY -

WHEREAS, Eau Claire County began construction on a new highway facility in 2021. Completion is expected in 2023; and

WHEREAS, The total project cost is \$32,740,438. In 2021 and 2022, \$25,770,754 was spent. Remaining project expenditures to complete the project in 2023 total \$6,969,684; and

WHEREAS, Funding for the facility is comprised of several components. The county received bond proceeds from two different general obligation bond issues in 2021 and 2022. Net of bond premium and issuance costs, total available bond proceeds totaled \$29,759,017. A portion of these bond proceeds were expended in 2021 and 2022. Interest income generated on these bond proceeds in 2022 totaled \$193,327. The building at 2000 Spooner Ave, Altoona was sold on July 31, 2023. This sale generated proceeds of \$1,225,030. The Aging and Disability Resource received approval to use some of their 85.21 Transportation Trust Funds to offset the cost of the Meals on Wheels kitchen. The total amount approved to use was \$45,458. This amount was transferred to the Capital Projects Fund in 2022. The county received a Focus on Energy rebate in the amount of \$147,197, and a Solar Panel Rebate in the amount of \$143,076. These rebates were received because of intentional choices to incorporate both energy efficient design and renewable energy features. The Solar Panel Rebate was added to the 2023 budget with Resolution 23-24/015 "Authorizing a 2023 Budget Amendment for Approval of 2023 Grant Awards and Donations to Eau Claire County." The Highway Department has been holding \$800,000 of sales proceeds from the 2020 sale of the tower lease in Highway fund balance. This amount is expected to be applied to the construction of the new highway facility. The state contributed \$800,000 for the construction of a new salt shed. This amount offset expenditures in 2022; and

WHEREAS, Remaining funding sources will be applied to the project cost in the following order: building sale, energy rebates, tower lease sale, ADRC transportation trust funds, remaining bond proceeds. Unused interest income and unused bond proceeds will remain in the capital projects fund to be available to offset other capital project costs; and

NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of Supervisors authorizes amending the 2023 budget for the completion of the new highway facility as follows:

<u>Funding Source</u>	<u>Amount</u>
Building Sale (2023 Revenue)	\$1,225,030
Energy Rebates (2023)	147,197
Tower Lease Sale (Highway Fund Balance)	800,000
ADRC 85.21 Transportaton Funds (Capital Projects Fund Balance)	45,458
Remaining Bond Proceeds (Capital Projects Fund Balance)	<u>4,608,923</u>
 Total Funding	 <u>\$6,826,608</u>

ADOPTED:

Committee on Finance and Budget

VOTE: _____ Aye _____ Nay
Dated this _____ day of _____, 2023.

2.04.485 Committee on finance and budget.

A. The committee shall be responsible to the county board for the departmental policy and oversight of the following:

1. County Treasurer;
2. Finance Director;
3. County Clerk.

B. The committee shall have the following powers and duties:

1. Within the budgeting process guidelines, the committee will participate in the development of the annual budget, as provided in Chapter 4.02, and, upon referral of the annual budget from the County Board to the committee, provide its recommendations to the County Board.

2. Receive and evaluate the county quarterly fiscal report. When any department indicates a significant projected budget overage (5% or more of levy), receive and evaluate that department's mitigation plan. Make recommendations regarding the mitigation plan to the department's oversight committee and the County Administrator, with notice to the County Board. Receive monthly reports of progress on the mitigation plan until the projected overage has been resolved.

3. Review and recommend county fiscal policies and fiscal strategies to the County Board.

4. Hold public listening sessions as part of the budget process.

5. Evaluate and consider the county's fund balance, consistent with county fiscal policy.

6. Examine and settle all claims, demands, or causes of action against the county referred thereto by the county clerk as provided in Chapter 4.90.

7. Exercise control over all non-tax deeded land acquired by the county through any of its departments, agencies, officials and employees. The committee shall refer all land acquisitions to appropriate governing committees whenever such lands abut or adjoin lands under the control of any such committee. No county official or employee may acquire, purchase or accept any land on behalf of the county without the prior written permission of the finance and budget committee except as otherwise provided by law. The county clerk, acting under the supervision of the committee, is hereby empowered to manage and sell all non-tax deed lands owned by Eau Claire County, subject to approval of the County Board consistent with provisions of Chapter 4.20.

~~8. Examine and settle all accounts, invoices, and expenditures of the county as determined on a pre-audit basis by the finance director and administer Chapter 1.22. The committee shall submit a written report to the board of its action on any claim under 4.90.020 C. (Ord. 164-19, Sec. 1, 2020; Ord. 161-6, Sec. 25, 2017; Ord. 158-012, Sec. 1 & 2, 2014, Ord. 157-400, Sec. 2, 2014; Ord.141-97 Sec.27, 1998; Ord.141-82 Secs. 3-4; Ord.140-118, Sec.4, 1997; Ord.140-79, Secs.2-3, 1996; Ord.138-75; Ord. 138-15, Sec.3, 1994; Ord. 137-61, Sec.2-3, 1993; Ord. 131-86 Secs. 1-4, Ord. 128-29 Sec.1, 1984; Ord. 127-1 Sec.10, 1983; Ord. 126-76 Sec.1, 1983; Ord. 126-57 Secs.1, 2, 3, 1983; Ord. 81-82/13 Secs.6, 7, 1981; Ord. 80-81/06 Sec.16, 1980).~~

Chapter 4.04

PURCHASES AND TRANSFER OF FUNDS

Sections:

- ~~4.04.040~~ ~~Transfer of funds by finance and budget committee.~~
- 4.04.050 Contingency fund authorized--Transfers authorized therefrom.
- 4.04.060 Rules for contingency fund transfers by the committee on finance and budget.
- 4.04.070 Rules for contingency fund transfers by the county board.
- 4.04.080 Sales and acquisition of county forest lands--Nonlapsing account.
- 4.04.090 Transfer of funds between county budgets--excess revenue expenditures

~~4.04.040 Transfer of funds by finance and budget committee. Pursuant to the provisions of Wis. Stat. § 65.90(5)(b), the county finance and budget committee is authorized to transfer funds between budget items of an individual county office or department, if such budget items have been separately appropriated, and provided the committee or department involved is required to request this transfer be made. The finance director is authorized to exercise this authority for transfers up to \$5000. (Ord 150-43, Sec. 1, 2007; Ord. 134-03 Sec.23, 1990; Res. 111-72, 1972). (Ord. 161-18, Sec. 3, 2017)~~

4.04.050 Contingency fund authorized--Transfers authorized therefrom.

A. The county board authorizes the establishment of a contingency fund in the annual budget, with such sums appropriated thereto as the county board may annually determine, but in no case to exceed 5% of the total annual county appropriations.

B. Pursuant to the provisions of Wis. Stat. § 65.90(5)(b), the committee on finance and budget is hereby authorized to supplement the appropriations for particular offices, departments or activities in the annual budget adopted by the county board by transfers from the contingency fund in that fiscal year, pursuant to rules established in 4.04.060.

C. All transfers under 4.04.060 and 4.04.070 shall not exceed the amount set up in the contingency fund as adopted in the annual budget, nor aggregate in the case of an individual office, department or activity, in excess of 10% of the funds originally provided in said annual budget.

D. The publication provisions of Wis. Stat. ch. 985, shall apply to all committee on finance and budget transfers referred to herein. (Ord. 161-18, Sec. 4, 2017; Ord. 134-03 Sec.24, 1990; Ord. 194-78 Secs.1, 2, 3, 1978; Ord. 75-78 Sec.1(part), 1978).

4.04.060 Rules for contingency fund transfers by the committee on finance and budget.

The committee shall be governed by the following rules in administering department requests for transfers permitted under 4.04.050, during any fiscal year:

A. No new positions nor any office equipment for any department may be financed by said transfers except as provided in B. 4.

B. Transfers may be authorized only for the following purposes and only where conditions warranting same could not have been anticipated at the time of adoption of the annual budget:

1. Dramatic change in circumstances due to the occurrence of a natural or manmade catastrophe or disaster;

2. Fees for the retention of outside counsel or other special expertise as required for litigation or for special studies and consultations;

3. Human errors in budget preparation or computerization resulting in accidental omissions or deletions of sub-accounts or incorrect amounts therein excluding errors made by department heads in the budget planning process;

4. Hiring of additional personnel to positions created during the fiscal year by the county board;

5. Unanticipated expenses due to emergencies, unanticipated increased cost of supplies or the unavoidable over-utilization of budgeted supplies or services.

C. All such transfers shall be subject to 4.04.050 C. but shall in no event exceed \$3,000 per line item per year. A report of all said transfers shall be made monthly to the county board by the committee. (Ord.138-38, 1994; Ord.194-78 Sec.4, 1978; Ord.75-78 Sec.1(part), 1978).

4.04.070 Rules for contingency fund transfers by the county board. The county board shall be governed by the following rules in administering department requests for transfers from the contingency fund established by 4.04.050 A. in any fiscal year. Transfers may be authorized by a majority vote only for one or more of the following purposes, and by 2/3 vote of the entire board for all other purposes:

A. For purposes as defined in 4.04.060 B. except paragraph 4.;

B. For snow removal expenses by the county highway department, except that the total transferred shall not exceed 20% of the amount appropriated in any fiscal year to the contingency fund. (Ord. 194-78 Sec.5, 1978).

4.04.080 Sales and acquisition of county forest lands--Nonlapsing account. All proceeds which result from the sale of county forest lands or lands held for forestry purposes, which lands lie outside of the designated boundaries of the county forest shall be placed in a nonlapsing forest land purchase account. Subject to approval of the board, funds may only be withdrawn therefrom with which to purchase lands for forestry purposes which lie within the designated forestry boundaries. (Ord. 80-81/243 Sec. 1, 1980).

4.04.090 Transfer of Funds between county budgets--excess revenue expenditures. No funds can be transferred from one departmental county departmental budget to another county budget unless 2/3 of the board approves. Excess revenues cannot be expended unless 2/3 of the board approves. (Ord.135, 1991)

Chapter 4.06

FINANCE DEPARTMENT

Sections:

- 4.06.001 Purpose.
- 4.06.010 Finance director.
- ~~4.06.020 Pre-audit of accounts payable.~~
- 4.06.030 Examination of books and accounts.
- 4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures.
- 4.06.050 Consolidation of books and accounts; purchasing control.
- 4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.
- 4.06.070 Authorization of orders for payment.
- 4.06.080 Budget execution.

4.06.001 Purpose. This Chapter shall establish the powers and duties of the finance department and the finance director with the intent of creating a system for the orderly presentation and payment of obligations and the maintenance of a unified county-wide accounting system. (Ord. 131-86 Sec.1, 1988)

4.06.010 Finance director. The finance director, under the general supervision of the county administrator and the committee on finance and budget, shall manage the finance department and, with the assistance of such employees as are assigned to the department, shall be responsible for carrying out its mandates. In accord with Wis. Stat. § 59.47, the finance director shall function as county auditor. In accord with Wis.Stat. § 40.03(2)(j), the finance director shall function as agent of the county in matters pertaining to the Wisconsin Retirement Fund. (Ord.141-92 Sec.52, 1998; Ord.135-74 Sec.3, 1991; Ord.131-86 Sec.5, 1988)

~~4.06.020 Pre-audit of accounts payable.~~

~~A. The finance director shall direct the pre-audit of each account, invoice and expenditure, under \$10,000, to ascertain whether it is properly chargeable against a particular departmental budget or line item sub-account thereunder. The financial director shall also determine whether the respective budget or line item sub-account contains sufficient funds to allow for payment and if so, shall thereupon request that payment be made by the clerk and treasurer. (Ord.131-86 Sec.5, 1988)~~

~~B. In the event that the item cannot be appropriately posted against a particular budget or line item sub-account thereunder, the item shall be referred to the committee on finance and budget for review under 2.04.485 A. 4. Additionally, in the event that the appropriate budget or line item sub-account thereunder contains insufficient funds with which to pay the item, it shall be returned to the person in charge of that budget who shall have the responsibility of approaching the committee on finance and budget under Chapter 4.04 as to payment.(Ord.139-60 Sec1,1995; Ord.131-86 Sec.5, 1988)~~

4.06.030 Examination of books and accounts. The department, under the supervision of the finance director, shall have the authority to examine the books and accounts of all county officers, boards, commissions, committees, trustees or other officers or employees entrusted with the receipt, custody or expenditures of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. (Ord. 131-86 Sec.5, 1988)

4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures. The finance director shall direct the method for the keeping of all accounts of the county and shall be vested with the authority to establish accounting and reporting systems and to designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units. The finance director is also authorized to keep such books of account as may be necessary to properly perform the duties of his or her office. (Ord. 131-86 Sec.5, 1988)

4.06.050 Consolidation of books and accounts; purchasing control. Subject to the approval of the committee on finance and budget and with the exception of those books kept by the county clerk under Wis. Stat. § 59.23(2)(c) to (g), the finance director shall propose and effectuate the consolidation of present methods and types of record keeping for the purpose of enhancing and improving processing of accounts and claims. (Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.5, 1988)

4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.

A. In accord with their respective responsibilities under Wis. Stat. § 59.23(2)(c), 59.25(3)(c) and 59.64(4), the county clerk and treasurer shall sign such orders and disbursements approved in the county budget or as otherwise authorized by the board, committee, finance director or county code.

1. Those accounts, invoices and expenditures which are less than \$10,000 and which are properly issued against departmental budgets or line item sub-accounts thereunder and which have been approved of upon pre-audit by the finance director under 4.06.020.

2. Those accounts, invoices and expenditures, which are less than \$10,000 other than those listed at 1., which have been approved of for settlement by the committee on finance and budget under 2.04.485 B. 3.

3. Those accounts, invoices and expenditures of \$10,000 or more which have been reviewed by the board.

4. Those claims submitted under Wis. Stat. § 59.07, which have been

approved of for settlement by the committee. (Ord. 162-34, Sec. 1, 2019; Ord.141-03, Sec.1, 1997; Ord.139-60, Sec.2, 1995; Ord. 131-86 Sec.5, 1988)

4.06.070 Authorization of orders for payment.

A. The finance director shall have the authority, on behalf of the board, to approve of the settlement of accounts, bills and purchase orders between meetings of the committee on finance and budget, where, in order to take advantage of purchase discounts, to meet legal requirements, or so as to meet billing deadlines immediate action must be taken.

~~B. All such accounts, bills and purchase orders shall be submitted to the finance and budget committee for its review and approval of the action of the finance director. In the absence of authorization in the annual budget resolution or if an expenditure is not authorized within the budget resolution an express ordinance or resolution of the board authorizing settlement of the account, bill or purchase order in question, the finance director shall assume personal responsibility therefore in the event that said committee fails or refuses to subsequently approve of his or her authorization.~~

C. In the absence of the finance director, the county administrator, or in his or her absence the chair of the board, or in the chair's absence the chair of the committee on finance and budget shall exercise the authorization powers set forth in A. (Ord. 152-38, Sec. 1, 2008; Ord.141-92 Sec.53, 1998; Ord. 138-15, Sec. 4 & 5, 994; Ord. 131-86 Sec.5, 1988)

4.06.080 Budget execution. The finance director shall execute the adopted budget, insuring that all expenditures of county funds are made in strict compliance therewith and review all departmental or agency requests for adjustments and transfers of budgeted funds and make recommendations on same to the finance and budget committee or the board. (Ord. 131-86 Sec.5, 1988)

4.09.010 Nonlapsing Accounts.

A. The following ~~accounts or subaccounts~~ funds are designated as nonlapsing, subject to review and amendment by the county board prior to the end of each fiscal year. Specific nonlapsing accounts in the general fund will be added to the annual budget through the carryforward process, pursuant to the carryforward policy.

General Fund

- ~~100-00-16103~~ Central duplicating
- ~~100-01-51110-913~~ County Board Sesquicentennial
- ~~100-02-51210-810~~ Court video equipment
- ~~100-10-46400~~ Landfill surcharge
- ~~100-10-51434~~ Employee lounge
- ~~100-10-51971~~ County wide service on machines
- ~~100-14-46132~~ Register of Deed land records fee
- ~~100-14-46134~~ Register of Deeds SSN redaction fee
- ~~100-15-48502~~ Venison donations
- ~~100-15-51740~~ Land records resurvey
- ~~100-15-51740-203~~ Land records grant
- ~~100-15-51820~~ Planning & Development land use plan
- ~~100-15-51820-219~~ Digital parcel mapping
- ~~100-15-57415~~ Lake dredging/rehabilitation
- ~~100-16-51940~~ Courthouse capital improvement
- ~~100-17-52104~~ Sheriff WIBRS grant
- ~~100-17-52121~~ Sheriff vehicle purchases
- ~~100-17-52510~~ Jail capital improvement
- ~~100-20-55500~~ Veterans direct relief
- ~~100-21-56706~~ UW Extension safety grant
- ~~100-21-56709~~ Hmong grant outreach
- ~~100-21-56710~~ Parent education
- ~~100-21-56712~~ Family strength grant
- ~~100-21-56713~~ School outreach
- ~~100-22-46813~~ Ruffed grouse donations
- ~~100-22-56510~~ Parks capital improvement
- ~~100-22-56510-223~~ Tower Ridge ski trail donations
- ~~100-22-56514~~ Lake Altoona capital improvement
- ~~100-22-56516~~ Park development L.L. Phillips Park
- ~~100-22-57111~~ County forest Land purchases
- ~~100-22-57130~~ State forest grant
- ~~100-22-57131~~ Forest roads
- ~~100-22-57310~~ Game Management Grant

Special Revenue Funds (Federal/State Aid Funded)

- ~~201~~ American Rescue Plan Act
- ~~202~~ Retained Land Records
- ~~203~~ Aging & Disability Resource Center programs Opioid Settlement
- ~~204~~ Nutrition programs

- 205 Human ~~S~~services programs
- 206 ~~Early learning opportunities grant~~DHS Pass Thru Grants
- 207 ~~Watershed grant~~Land Conservation Grants
- ~~209 Juvenile jail grant~~
- 211 Recycling fund
- 212 ~~Anti-drug grant~~West Central Drug Task Force

Debt Service Fund

- 300 Debt service

Capital Projects Fund

- 405 Capital projects

Enterprise Funds

- 602 Airport

Internal Service Funds

- 701 Highway ~~D~~epartment
- ~~702 Fleet cars~~
- 703 ~~Workers Compensation Fund~~Risk Management
- ~~704 Health Insurance~~

Trust and Agency Fund

- 800 ~~Trust funds held~~Fiduciary Funds

B. Revenues from the sale of county owned real property except for real property acquired by tax deed and county parks and forestry lands shall be used solely for capital projects and economic development projects directly resulting in the creation of new jobs, but in no case for operational expenses.



Finance Department

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 Finance Director
 721 Oxford Avenue, Eau Claire, WI 54703

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To: Eau Claire County Board of Supervisors
 Date: August 10, 2023
 Re: June 2023 – 2nd Quarter 2023 Financial Report

Results through the second quarter of the fiscal year provides some limited guidance into potential trends. Given expenditures always precede revenues, it is more insightful to compare current year results to those of the previous year for comparative analysis and review.

High-Level Fund Analysis

Through the second quarter, the general fund generated a net year to date (YTD) deficit of \$2.0M which was \$.8M (~60%) greater when compared to the second quarter of 2022, although relatively flat as a percentage of budget year-to-year (YTY). The majority of general fund departments generated a net surplus through the second quarter, while those generating a deficit were mostly likely attributed to lagging revenues for charges for public services or due to timing of receipts. Only a couple departments YTD deficit was a result of increased expenditures. Significant YTY increased interest income (~\$850K) contributed to offset the lagging revenues.

General Fund Activity

Revenues	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q2	Budget	2022 Budget	2022 YTD Q2	Budget
Tax Levy	\$ 15,527,978	\$ 7,773,751	50.06%	\$ 14,447,603	\$ 7,223,802	50.00%
Sales Tax	12,100,000	4,265,462	35.25%	11,718,000	4,335,153	37.00%
Other Taxes	823,525	343,990	41.77%	820,231	404,959	49.37%
Intergovernmental Grants & Aids	5,843,681	923,124	15.80%	6,195,493	1,179,073	19.03%
Intergovernmental Charges for Services	154,000	42,708	27.73%	154,200	66,078	42.85%
Public Charges for Services	4,528,343	1,541,813	34.05%	4,483,686	1,681,909	37.51%
Licenses & Permits	427,369	239,800	56.11%	426,280	253,850	59.55%
Fines & Forfeitures	308,000	111,063	36.06%	490,000	124,279	25.36%
Other Revenue	1,193,243	1,304,809	109.35%	632,576	692,056	109.40%
Total Revenues	\$40,906,139	\$16,546,521	40.45%	\$39,368,069	\$15,961,159	40.54%
Expenditures						
Personnel	\$ 26,475,265	\$ 11,126,613	42.03%	\$ 24,380,909	\$ 9,988,359	40.97%
Contracted Services	10,836,164	4,783,636	44.15%	10,133,830	4,645,262	45.84%
Supplies & Services	2,422,007	713,562	29.46%	2,758,937	850,498	30.83%
Fixed Charges (liability insurance)	740,826	370,918	50.07%	747,613	375,305	50.20%
Local Community Grants*	2,022,285	1,047,560	51.80%	1,817,400	989,417	54.44%
Capital Outlay	1,166,284	507,149	43.48%	752,814	407,233	54.09%
Total Expenditures	\$ 43,662,831	\$ 18,549,437	42.48%	\$ 40,591,503	\$ 17,256,075	42.51%
Net Surplus/(Deficit)	\$ (2,756,692)	\$ (2,002,916)		\$ (1,223,434)	\$ (1,294,916)	

*Local Community Grants include the following: Community Agencies, Beaver Creek Reserve contract payments, libraries, the Communication Center, and the Health Department

Other funds with significant year-to-year (YTY) changes included Highway, and Aging and Disability Resource Center (ADRC). As expected, the Highway department had increased expenditure activity in the second quarter compared to last year primarily related to construction of the new facility. The variance for ADRC YTY was driven increases in transportation and raw food costs primarily driven by the impact of inflation.

County-wide Revenue

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 41.84% of the 2023 annual revenue budget has been recognized through June 30, 2023, as shown in the table below. This is slightly behind the revenue recognized at this same time last year (46.92%). This decrease is largely related to the receipt of the second installment of ARPA funding that occurred in June 2022.

Revenues	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q2	Budget	2022 Budget	2022 YTD Q2	Budget
Tax Levy	\$ 41,508,172	\$ 20,763,849	50.02%	\$ 40,186,724	\$ 20,319,201	50.56%
Sales Tax	12,100,000	4,265,462	35.25%	11,718,000	4,335,153	37.00%
Other Taxes	3,414,337	1,453,461	42.57%	3,520,231	1,308,410	37.17%
Intergovernmental Grants & Aids	39,080,628	12,608,083	32.26%	36,698,154	19,216,056	52.36%
Intergovernmental Charges for Services	18,350,213	7,690,241	41.91%	17,757,664	6,483,526	36.51%
Public Charges for Services	7,781,982	3,131,171	40.24%	7,791,738	3,276,537	42.05%
Licenses & Permits	427,369	239,800	56.11%	426,280	253,850	59.55%
Fines & Forfeitures	308,000	111,063	36.06%	490,000	124,279	25.36%
Other Revenue	2,327,261	2,162,963	92.94%	1,528,116	1,037,100	67.87%
Total Revenues	\$125,297,962	\$52,426,093	41.84%	\$120,116,907	\$56,354,112	46.92%

Public charges for services are slightly behind 2022 collections due to decreased court revenue and reduced real estate filing fees as compared to one year ago.

The most significant change from Q2'22 to Q2'23 is related to investment income which is recorded under Other Revenue. Due to rising interest rates, the county has been able to collect approximately 183% of the annual investment income budget through the second quarter of 2023. Expectations are that interest income for 2023 will remain steady through the end of the year, but at a slower pace given lower funds available for investment.

Specific components of revenue that are more sensitive to the local and national economy and are uncontrollable, can provide insight into the financial state of the county. These components include sales tax collections, property tax collections, the vehicle registration fee, and other more general economic indicators. Each of these is reviewed in the following sections.

Sales Tax

With the two-month lag in receipt of Sales Tax collections, the amount for the second quarter of 2023 is limited to just January - April, and thus doesn't provide much guidance. Year to date collections were ~ \$70K lower than collections in 2022. The unpredictable nature of collections requires continued monitoring for any potential negative trends. For more information on sales tax collections through the most recent collection, please review the sales tax report found under Report Central – Countywide reports.

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
February	954,608	962,078	811,233	(178,685)	16.52%	14.53%
March	1,035,307	974,660	1,165,157	11,812	24.84%	24.16%
April	1,235,684	1,424,149	1,342,647	(69,690)	37.00%	35.25%
Total YTD	\$ 4,063,739	\$ 4,335,153	\$ 4,265,462			
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189				
Surplus	\$ 2,446,152	\$ 2,013,189				

Property Taxes

At the end of the second quarter, only one tax payment has been collected which was due on January 31. After January 31, all collections become the responsibility of Eau Claire County. Outstanding taxes as of June 30, 2023, are presented below and in comparison, to one year ago. As noted in the table, the absolute amount of uncollected taxes as of June 30, 2023 is approximately \$2.0M higher than that from one year ago, although the relative percentage of uncollected taxes to the total YTY is essentially flat. As of the end of June, there were no indications for concern on the remaining collectability of taxes. In addition, the introduction of IN-REM as a means of enforcement will likely assist in reducing a portion of the older past due amounts. The best measure for this area will occur after the final installment date of July 31.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 30-Jun-23	2023 Percent of County-Wide Levy Collected	Uncollected Taxes as of 30-Jun-22	2022 Percent of County-Wide Levy Collected
2022	2023	\$ 3.96	\$ 41,755,142	\$ 194,772,142	\$ 34,923,787	82.07%	\$ -	N/A
2021	2022	3.96	40,446,683	187,590,924	405,687	99.78%	32,944,663	82.44%
2020	2021	3.96	37,733,091	182,215,345	222,616	99.88%	447,081	99.75%
2019	2020	4.07	36,245,245	179,058,769	83,838	99.95%	200,064	99.89%
2018	2019	4.06	34,228,107	173,460,506	25,222	99.99%	91,854	99.95%
2017	2018	4.09	32,444,886	172,992,808	11,126	99.99%	20,802	99.99%
2016	2017	4.09	30,595,302	169,167,068	3,757	100.00%	2,095	100.00%
2015	2016	4.02	29,015,350	159,300,022	2,400	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%
<i>Uncollected Taxes as of June 30</i>					\$ 35,680,106		\$ 33,710,306	

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity through the second quarter of 2023. Like sales tax, receipt of the VRF lags the month of collection, although only by one month and with much less volatility. Through May collections, Eau Claire County is relatively flat to that of one year ago on an absolute basis, but higher when compared to a lower budget amount for 2023. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023 % of Budget
January	\$ 183,874	\$ 173,312	\$ 183,433	\$ 10,121	6.67%	7.38%
February	185,387	186,926	186,547	9,743	13.86%	14.89%
March	252,022	247,218	252,274	14,799	23.36%	25.04%
April	233,777	221,744	212,376	5,431	31.89%	33.58%
May	217,849	235,695	234,288	4,024	40.96%	43.01%
Total	\$ 1,072,908	\$ 1,064,894	\$ 1,068,918			
Budget	\$ 2,400,000	\$ 2,600,000	\$ 2,485,200			
Actual Collections	\$ 2,473,691	\$ 2,458,769				
Surplus/(Deficit)	\$ 73,691	\$ (141,231)				

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. Some key metrics being monitored are summarized in the table below. Interest/penalties collected on delinquent taxes YTY was up, possibly a result of the shift to the IN-REM process. Through the second quarter of 2023, the county has seen a decrease over Q2' 2022 in the amount of deed filing fees resulting from the reduced activity in the housing and commercial market. Conversely, interest earned on investments has increased significantly based on rising interest rates.

Economic Indicator Line Items	2023 Annual Budget	Actual through 06/30/23	2023 % of Budget	2022 Annual Budget	Actual through 06/30/22	2022 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 112,457	35.14%	\$ 320,000	\$ 85,440	26.70%
Penalties Collected on Delinquent Taxes	160,000	56,229	35.14%	160,000	42,599	26.62%
Zoning and Permits	325,000	186,759	57.46%	325,000	199,945	61.52%
Real Estate Transfer Tax	315,000	151,746	48.17%	310,000	231,126	74.56%
Register of Deeds Filing Fees	325,000	116,345	35.80%	330,000	163,697	49.61%
Interest Earned on Investments	500,000	912,611	182.52%	50,000	55,228	110.46%

Another key metric to consider for context is the local unemployment rate. The unemployment rate for Eau Claire County was 2.5% for June 2023. This is 0.2% lower than it was in June 2022. The national average for unemployment in June 2023 was 3.6%.

In addition, it is important to track the relative measure of inflation for the area, especially given its potential impact on sales tax collections and other areas. The Midwest region Consumer Price Index (CPI) based on the last 12 months for June 2023 was a 2.4% increase as compared to 9.5% at June 2022.

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 \(bls.gov\)](#)
- [Consumer Price Index, Midwest Region – June 2023 : Mountain–Plains Information Office : U.S. Bureau of Labor Statistics \(bls.gov\)](#)

Expenditures by Function

A summary of the expenditures by function, excluding debt service and internal service fund activity, is shown below and provides a functional perspective of the expenditures in relationship to the budget. All county departments fall into one or more of the functional areas listed below. Capital expenditures are classified under the functional category that the purchase pertains to. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

	2023 Budget	2023 YTD Q2	2023 % of Budget	2022 Budget	2022 YTD Q2	2022 % of Budget
General Government	\$ 29,540,285	\$ 9,287,417	31.44%	\$ 29,864,020	\$ 6,779,135	22.70%
Public Safety	21,995,184	9,125,007	41.49%	19,617,288	8,487,651	43.27%
Health & Human Services	52,817,588	23,437,375	44.37%	52,707,898	20,641,547	39.16%
Transportation & Public Works	25,170,171	11,412,086	45.34%	51,246,505	10,273,689	20.05%
Culture & Recreation	5,051,810	2,014,756	39.88%	5,023,336	1,563,095	31.12%
Conservation & Economic Development	3,128,713	1,257,880	40.20%	2,810,626	1,009,877	35.93%
Total Expenditures	\$ 137,703,751	\$ 56,534,520	41.06%	\$ 161,269,673	\$ 48,754,993	30.23%

Functional expenditures through the second quarter of 2023 amounted to \$56.5 million (41.06%) as compared to \$48.6M (30.23%) in the second quarter of 2022. Some of the functional categories of expenditure through the second quarter have increased significantly, with most of the increases due to higher capital expenditures in 2023 and increased personnel costs comparable to one year ago. For example, ~80% of the YTY change in General Government is due to increased capital expenditures as with 50% for Culture and Recreation. The primary driver for the YTY increase in Health & Human Services is higher personnel costs (~\$2.1M) due to less vacant positions in 2023 as compared to 2022.

Selected Expenditures by Category

The largest expenditure category for the county is, and will continue to be, personnel costs. Through the second quarter, personnel expenditures are expected to be ~46% based on the payroll processing lag. Personnel costs at the end of Q2 2023 are slightly below this target percentage primarily due to vacant positions, but higher on a YTY basis to budget compared to Q2'22 due to less vacant positions. At the end of June 2023, the county had 20 FTE vacant positions as compared to 46 vacant FTE at the end of June 2022. For additional information on personnel costs please see the accompanying Trended Personnel Report.

Contracted services through the second quarter of 2023 amounted to ~\$370K higher than through the second quarter of 2022. There was nothing in particular to note as a driver for this increase.

Expenditures	2023 % of			2022 % of		
	2023 Budget	2023 YTD Q2	Budget	2022 Budget	2022 YTD Q2	Budget
Personnel	\$ 58,940,097	\$ 25,186,170	42.73%	\$ 54,380,659	\$ 21,039,103	38.69%
Contracted Services	30,223,434	13,460,750	44.54%	30,576,115	13,089,825	42.81%

CONCLUSION

Overall, the financial results through the second quarter indicate a noticeable lag in revenues, with the exception of interest income. Some of the economic indicators support the decline in revenue YTY, although the continued low unemployment rate and reduced inflation rate could provide optimism for some rebound. Conversely, absolute expenditures have increased YTY, but are still below as a percentage of budget YTY. Some of the increased expenditures are driven by fewer open positions as compared to 2022 as well as higher capital expenditures in 2023 when compared to 2022. Given this is only data through the second quarter, it is impossible to draw any meaningful conclusions other than the need to continue and monitor revenues sensitive to the economy.

For additional information, department financial reports for the second quarter ended June 30,2023 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
 June 30, 2023

Department	2023 YTD Actual	2022 YTD			2023 Budget			2022 Budget			2023 Budget			2022 Budget		
	Surplus/(Deficit)	Actual Surplus/(Deficit)	2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget		
GENERAL FUND																
Administration	5,553	41,730	210,935	99,915	47.37%	268,866	92,704	34.48%	210,935	105,468	50.00%	268,866	134,434	50.00%		
Child Support	(258,542)	(132,035)	1,430,118	610,710	42.70%	1,356,269	551,067	40.63%	1,430,118	352,168	24.63%	1,356,269	419,032	30.90%		
Circuit Court	(215,796)	(99,523)	1,049,171	513,130	48.91%	1,098,537	543,658	49.49%	1,049,171	297,333	28.34%	1,098,537	444,136	40.43%		
Clerk of Courts	(76,316)	5,743	1,716,543	803,281	46.80%	1,573,051	637,581	40.53%	1,716,543	726,966	42.35%	1,573,051	643,324	40.90%		
Corporation Counsel	33,140	66,412	801,671	371,610	46.35%	789,969	329,808	41.75%	801,671	404,749	50.49%	789,969	396,221	50.16%		
County Board	11,399	1,692	212,129	94,665	44.63%	214,585	105,600	49.21%	212,129	106,064	50.00%	214,585	107,292	50.00%		
County Clerk	(81)	73,143	305,441	148,339	48.57%	332,606	130,075	39.11%	305,441	148,258	48.54%	332,606	203,218	61.10%		
Criminal Justice Services	34,602	59,004	1,170,505	523,259	44.70%	1,173,758	474,562	40.43%	1,170,505	557,861	47.66%	1,173,758	533,566	45.46%		
District Attorney	(33,256)	(39,652)	1,387,275	526,403	37.95%	1,233,042	464,031	37.63%	1,387,275	493,147	35.55%	1,233,042	424,379	34.42%		
Extension	10,674	12,405	323,126	145,151	44.92%	305,868	137,195	44.85%	323,126	155,826	48.22%	305,868	149,599	48.91%		
Facilities	324,519	253,799	2,674,396	1,008,547	37.71%	2,382,814	924,154	38.78%	2,674,396	1,333,066	49.85%	2,382,814	1,177,953	49.44%		
Finance	42,261	103,887	988,074	447,366	45.28%	907,696	350,016	38.56%	988,074	489,627	49.55%	907,696	453,903	50.01%		
Human Resources	88,156	(1,370)	585,843	204,766	34.95%	563,563	283,152	50.24%	585,843	292,922	50.00%	563,563	281,782	50.00%		
Information Services	(215,099)	(137,478)	2,550,602	1,400,110	54.89%	2,261,352	1,207,680	53.41%	2,550,602	1,185,011	46.46%	2,261,352	1,070,202	47.33%		
Nondepartmental*	(3,123,960)	(2,518,839)	12,319,383	3,130,260	25.41%	6,629,162	2,863,462	43.19%	12,319,383	6,301	0.05%	6,629,162	344,623	5.20%		
Parks and Forest	(55,829)	44,997	1,779,383	637,838	35.85%	1,940,730	573,407	29.55%	1,779,383	582,009	32.71%	1,940,730	618,403	31.86%		
Planning and Development	(32,369)	51,442	1,841,717	935,775	50.81%	1,794,872	732,783	40.83%	1,841,717	903,405	49.05%	1,794,872	784,225	43.69%		
Register in Probate	11,101	12,240	334,296	155,434	46.50%	291,268	134,993	46.35%	334,296	166,536	49.82%	291,268	147,233	50.55%		
Register of Deeds	(48,002)	114,383	372,577	170,019	45.63%	382,407	153,747	40.21%	372,577	122,018	32.75%	382,407	268,130	70.12%		
Sheriff	680,480	650,917	15,767,485	6,388,255	40.52%	14,367,266	6,275,448	43.68%	15,767,485	7,068,735	44.83%	14,367,266	6,926,365	48.21%		
Treasurer	684,777	(14,531)	430,866	180,804	41.96%	354,088	152,562	43.09%	430,866	865,581	200.89%	354,088	138,030	38.98%		
Veterans Office	36,914	156,717	506,445	166,558	32.89%	369,734	138,391	37.43%	506,445	203,472	40.18%	369,734	295,107	79.82%		
TOTAL GENERAL FUND	(2,095,674)	(1,294,916)	48,757,981	18,662,195	38.28%	40,591,503	17,256,075	42.51%	48,757,981	16,566,521	33.98%	40,591,503	15,961,159	39.32%		
			TRUE	TRUE	TRUE				TRUE	TRUE						

*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
 June 30, 2023

Department	2022 YTD		2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget
	2023 YTD Actual Surplus/(Deficit)	Actual Surplus/(Deficit)												
HEALTH AND HUMAN SERVICES FUNDS														
Human Services Fund	(3,719,944)	(2,641,643)	38,771,952	17,865,982	46.08%	38,441,494	15,524,572	40.38%	38,771,952	14,146,038	36.49%	38,441,494	12,882,930	33.51%
DHS Pass Thru Grant Fund [^]	(427,839)	(456,636)	8,113,942	2,877,362	35.46%	9,158,577	2,753,253	30.06%	8,113,942	2,449,523	30.19%	9,158,577	2,296,617	25.08%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	(4,147,783)	(972,969)	46,885,894	20,743,344	44.24%	47,600,071	18,277,825	38.40%	46,885,894	16,595,561	35.40%	47,600,071	15,179,547	31.89%
DEBT SERVICE FUND	6,178,307	5,655,093	15,886,917	1,384,011	8.71%	15,946,360	1,809,059	11.34%	15,886,917	7,562,318	47.60%	15,946,360	7,464,152	46.81%
CAPITAL PROJECTS FUND	(1,108,639)	4,789,597	6,548,403	1,123,023	17.15%	40,849,438	921,174	2.26%	6,548,403	14,384	0.22%	40,849,438	5,710,771	13.98%
ENTERPRISE FUNDS														
Airport	104,854	219,930	4,601,392	741,269	16.11%	4,293,594	635,576	14.80%	4,601,392	846,123	18.39%	4,293,594	855,506	19.93%
Highway	(5,083,584)	(4,496,555)	19,001,565	10,056,912	52.93%	45,465,686	9,031,072	19.86%	19,001,565	4,973,328	26.17%	45,465,686	4,534,516	9.97%
TOTAL ENTERPRISE FUNDS	(4,978,730)	(4,276,626)	23,602,957	10,798,181	45.75%	49,759,280	9,666,648	19.43%	23,602,957	5,819,451	24.66%	49,759,280	5,390,022	10.83%
SPECIAL REVENUE FUNDS														
American Rescue Act Plan	301,986	9,466,620	13,870,912	2,879,300	20.76%	10,163,130	714,679	7.03%	13,870,912	3,181,285	22.93%	10,163,130	10,181,299	100.18%
Land Records Retained Fees	134,274	57,153	156,612	90,036	57.49%	100,000	7,239	7.24%	156,612	224,310	143.23%	100,000	64,392	64.39%
Opioid Funds	13,217	-	556,133	-	0.00%	-	-	0.00%	556,133	13,217	2.38%	-	-	-
Watershed	49,157	(54,022)	142,345	10,129	7.12%	238,619	82,607	34.62%	142,345	59,286	41.65%	238,619	28,585	11.98%
Recycling	421,560	479,187	1,567,214	633,905	40.45%	1,487,225	607,041	40.82%	1,567,214	1,055,465	67.35%	1,487,225	1,086,228	73.04%
West Central Drug Task Force	159,043	(34,025)	258,865	36,416	14.07%	108,499	34,025	31.36%	258,865	195,459	75.51%	108,499	-	0.00%
Aging and Disability Resource Center	(419,156)	(258,789)	3,275,323	1,690,750	51.62%	3,141,645	1,385,953	44.12%	3,275,323	1,271,594	38.82%	3,141,645	1,127,163	35.88%
TOTAL SPECIAL REVENUE FUNDS	660,081	9,656,123	19,827,404	5,340,535	26.94%	15,239,118	2,831,543	18.58%	19,827,404	6,000,616	30.26%	15,239,118	12,487,667	81.94%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	(5,492,439)	13,556,303	161,509,556	58,051,289	35.94%	209,985,770	50,762,325	24.17%	161,509,556	52,558,851	32.54%	209,985,770	62,193,318	29.62%
INTERNAL SERVICE FUNDS														
Risk Management	(439,703)	(170,338)	1,447,990	1,143,294	78.96%	1,669,247	913,312	54.71%	1,447,990	703,591	48.59%	1,669,247	742,974	44.51%
Health Insurance	(788,330)	(357,290)	11,102,274	6,082,016	54.78%	10,250,223	4,806,040	46.89%	11,102,274	5,293,686	47.68%	10,250,223	4,448,750	43.40%
Shared Services	(46,925)	9,063	717,785	311,706	43.43%	618,568	205,934	33.29%	717,785	264,781	36.89%	618,568	214,996	34.76%
TOTAL INTERNAL SERVICE FUNDS	(1,274,959)	(518,566)	13,268,049	7,537,016	56.81%	12,538,038	5,925,286	47.26%	13,268,049	6,262,058	47.20%	12,538,038	5,406,720	43.12%
TOTAL COUNTY	(6,767,397)	13,037,737	174,777,605	65,588,306	37.53%	222,523,808	56,687,611	25.47%	174,777,605	58,820,908	33.65%	222,523,808	67,600,039	30.38%

Original Adopted Budget	Description	Amount
		152,767,205
	Resolution 22-23/098: Capital Project Funding	5,095,150
	Resolution 23-24/015: Quarter 1 Additional Revenue	915,170
	Resolution 23-24/014: Carryforward	16,000,080
Adjusted Budget		174,777,605

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

**Eau Claire County
Trended Personnel Costs
Total Personnel
June 30, 2023**

For comparative purposes, total personnel data below is presented at June 30, 2022 and 2023.

Fund	DEPT Description	2022 Adjusted		% Actual to Budget	2023 Adjusted		% Actual to Budget
		Budget	2022 YTD Q2		Budget	2023 YTD Q2	
100 - GENERAL FUND	Child Support Agency	1,269,594	523,119	41.20%	1,343,988	581,298	43.25%
	Circuit Court	500,315	286,883	57.34%	531,151	215,318	40.54%
	Clerk of Courts	1,500,371	598,308	39.88%	1,645,883	749,817	45.56%
	Corporation Counsel	771,278	323,783	41.98%	780,281	363,720	46.61%
	County Administrator	186,231	72,487	38.92%	194,979	89,774	46.04%
	County Board	181,927	86,509	47.55%	182,011	81,088	44.55%
	County Clerk	269,189	113,843	42.29%	276,682	125,992	45.54%
	County Treasurer	304,988	128,653	42.18%	376,066	165,441	43.99%
	Criminal Justice Services	394,812	143,673	36.39%	415,803	184,580	44.39%
	District Attorney	1,035,466	426,445	41.18%	1,174,918	478,311	40.71%
	Extension	123,019	53,914	43.83%	130,304	61,682	47.34%
	Facilities	944,092	396,014	41.95%	964,248	482,658	50.06%
	Finance	747,666	293,646	39.28%	824,126	379,239	46.02%
	Human Resources	493,789	182,779	37.02%	533,993	167,413	31.35%
	Information Systems	1,188,239	482,862	40.64%	1,306,086	598,188	45.80%
	Parks & Forest	932,991	345,702	37.05%	1,097,572	386,988	35.26%
	Planning & Development	1,468,300	643,796	43.85%	1,522,131	734,140	48.23%
	Register of Deeds	324,979	131,151	40.36%	313,649	145,797	46.48%
	Register in Probate	279,963	132,130	47.20%	323,031	152,807	47.30%
	Sheriff	10,979,905	4,509,064	41.07%	12,042,406	4,836,250	40.16%
	Veterans Office	333,595	113,601	34.05%	314,957	146,113	46.39%
	Non-Departmental	150,200	-	0.00%	181,000	-	0.00%
100 - GENERAL FUND Total		24,380,909	9,988,359	40.97%	26,475,265	11,126,613	42.03%
201 - AMERICAN RESCUE PLAN		102,435	-	0.00%	952,324	95,566	10.03%
202 - COUNTY LAND RECORDS FUND		100,000	7,239	7.24%	127,112	12,199	9.60%
205 - HUMAN SERVICES FUND		21,122,857	7,673,771	36.33%	21,920,825	9,845,805	44.92%
211 - RECYCLING PROGRAM FUND		114,530	49,533	43.25%	121,988	62,008	50.83%
212 - Anti-Drug Grant Fund		-	-	0.00%	63,963	11,535	18.03%
215 - ADRC FUND		2,221,888	917,464	41.29%	2,299,735	1,108,293	48.19%
602 - AIRPORT FUND		629,204	240,582	38.24%	597,355	288,747	48.34%
701 - HIGHWAY FUND		5,708,836	2,162,155	37.87%	6,381,530	2,635,405	41.30%
703 - RISK MANAGEMENT FUND		163,115	58,283	35.73%	166,032	71,803	43.25%
704 - HEALTH INSURANCE FUND		23,018	10,704	46.50%	40,974	24,585	60.00%
Grand Total		54,566,792	21,108,090	38.68%	59,147,103	25,282,559	42.75%

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

**Eau Claire County
Trended Personnel Costs
Regular Wages
June 30, 2023**

For comparative purposes, regular wage data below is presented at June 30, 2022 and 2023.
Regular wages include all regular and temporary positions.

Fund	DEPT Description	2022 Adjusted		% Actual to Budget	2023 Adjusted		% Actual to Budget
		Budget	2022 YTD Q2		Budget	2023 YTD Q2	
100 - GENERAL FUND	Child Support Agency	871,076	336,871	38.67%	900,910	391,531	43.46%
	Circuit Court	345,988	139,073	40.20%	375,480	149,951	39.94%
	Clerk of Courts	1,014,981	409,329	40.33%	1,135,416	511,530	45.05%
	Corporation Counsel	593,597	201,475	33.94%	611,147	277,909	45.47%
	County Administrator	148,658	58,201	39.15%	155,394	71,177	45.80%
	County Board	115,546	52,868	45.75%	118,648	52,398	44.16%
	County Clerk	181,564	73,942	40.73%	173,559	78,672	45.33%
	County Treasurer	225,504	86,071	38.17%	242,426	115,459	47.63%
	Criminal Justice Services	301,085	108,892	36.17%	315,496	136,612	43.30%
	District Attorney	760,231	309,958	40.77%	855,378	349,172	40.82%
	Extension	75,829	31,855	42.01%	79,157	37,794	47.75%
	Facilities	620,199	261,557	42.17%	640,236	321,858	50.27%
	Finance	546,125	207,502	38.00%	587,538	270,543	46.05%
	Human Resources	333,669	128,102	38.39%	399,984	115,396	28.85%
	Information Systems	844,032	355,150	42.08%	961,734	434,590	45.19%
	Parks & Forest	706,838	254,087	35.95%	809,230	285,887	35.33%
	Planning & Development	1,152,177	449,631	39.02%	1,159,604	527,588	45.50%
	Register of Deeds	212,972	89,753	42.14%	221,437	101,731	45.94%
	Register in Probate	210,496	88,282	41.94%	220,272	103,248	46.87%
	Sheriff	7,269,643	2,922,694	40.20%	7,823,579	3,020,889	38.61%
	Veterans Services	251,421	89,432	35.57%	247,624	114,021	46.05%
	Non-Departmental	-	-	N/A	-	-	N/A
100 - GENERAL FUND Total		16,781,631	6,654,725	39.65%	18,034,249	7,467,957	41.41%
201 - AMERICAN RESCUE PLAN		66,477	-	0.00%	665,786	79,833	11.99%
202 - COUNTY LAND RECORDS FUND		-	6,725	N/A	25,781	11,332	43.96%
205 - HUMAN SERVICES FUND		14,608,497	5,297,994	36.27%	15,398,078	6,928,721	45.00%
211 - RECYCLING PROGRAM FUND		78,068	32,476	41.60%	82,164	42,635	51.89%
212 - Anti-Drug Grant Fund		-	-	0.00%	49,503	11,535	23.30%
215 - ADRC FUND		1,613,495	656,481	40.69%	1,682,091	790,639	47.00%
602 - AIRPORT FUND		428,130	172,670	40.33%	428,194	200,908	46.92%
701 - HIGHWAY FUND		3,153,992	1,192,042	37.79%	3,645,886	1,497,589	41.08%
703 - RISK MANAGEMENT FUND		112,662	40,273	35.75%	113,054	53,156	47.02%
704 - HEALTH INSURANCE FUND		14,337	6,553	45.71%	25,448	16,615	65.29%
Grand Total		36,857,289	14,059,940	38.15%	40,150,234	17,100,921	42.59%

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

**Eau Claire County
Trended Personnel Costs
Overtime Wages
June 30, 2023**

For comparative purposes, overtime wage data below is presented at June 30, 2022 and 2023.

Fund	DEPT Description	2022 Adjusted		% Actual to Budget	2023 Adjusted		% Actual to Budget
		Budget	2022 YTD Q2		Budget	2023 YTD Q2	
100 - GENERAL FUND	Child Support Agency	-	310	N/A	-	75	N/A
	Circuit Court	-	68	N/A	-	-	N/A
	Clerk of Courts	300	19	6.29%	-	9	N/A
	Corporation Counsel	200	17	8.40%	200	165	82.53%
	County Administrator	-	-	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	-	N/A	-	-	N/A
	County Treasurer	1,000	738	73.76%	1,500	356	23.72%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	3	N/A	-	22	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	15,000	2,795	18.63%	12,000	6,818	56.82%
	Finance	2,500	228	9.10%	750	343	45.79%
	Human Resources	-	174	N/A	-	-	N/A
	Information Systems	-	4	N/A	-	4	N/A
	Parks & Forest	1,300	2,826	217.35%	2,500	1,423	56.92%
	Planning & Development	400	131	32.66%	400	428	106.91%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	295,630	194,935	65.94%	377,000	268,145	71.13%
	Veterans Services	-	123	N/A	150	59	39.51%
	Non-Departmental	-	-	N/A	-	-	N/A
100 - GENERAL FUND Total		316,330	202,370	63.97%	394,500	277,848	70.43%
201 - AMERICAN RESCUE PLAN		-	-	N/A	-	-	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	30,128	N/A	-	32,276	N/A
211 - RECYCLING PROGRAM FUND		-	-	N/A	-	163	N/A
212 - Anti-Drug Grant Fund		-	-	0.00%	-	-	-
215 - ADRC FUND		-	515	N/A	-	2,028	N/A
602 - AIRPORT FUND		14,814	6,809	45.96%	18,800	9,688	51.53%
701 - HIGHWAY FUND		224,228	81,311	36.26%	160,841	138,851	86.33%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
Grand Total		555,372	321,133	57.82%	574,141	460,854	80.27%

**Eau Claire County
Trended Personnel Costs
Benefits
June 30, 2023**

For comparative purposes, benefit data below is presented at June 30, 2022 and 2023.

Benefits include, but are not limited to, health insurance premiums, 'HSA contributions, and employee benefit administrative fees.

Fund	DEPT Description	2022 Adjusted		% Actual to Budget	2023 Adjusted		% Actual to Budget
		Budget	2022 YTD Q2		Budget	2023 YTD Q2	
100 - GENERAL FUND	Child Support Agency	398,518	185,938	46.66%	443,078	189,692	42.81%
	Circuit Court	154,327	147,742	95.73%	155,671	65,367	41.99%
	Clerk of Courts	485,090	188,960	38.95%	510,467	238,277	46.68%
	Corporation Counsel	177,481	122,291	68.90%	168,934	85,646	50.70%
	County Administrator	37,573	14,285	38.02%	39,585	18,597	46.98%
	County Board	66,381	33,641	50.68%	63,363	28,689	45.28%
	County Clerk	87,625	39,901	45.54%	103,123	47,320	45.89%
	County Treasurer	78,484	41,844	53.32%	132,140	49,626	37.56%
	Criminal Justice Services	93,727	34,781	37.11%	100,307	47,968	47.82%
	District Attorney	275,235	116,484	42.32%	319,540	129,117	40.41%
	Extension	47,190	22,058	46.74%	51,147	23,888	46.70%
	Facilities	308,893	131,661	42.62%	312,012	153,983	49.35%
	Finance	199,041	85,916	43.17%	235,838	108,352	45.94%
	Human Resources	160,120	54,503	34.04%	134,009	52,017	38.82%
	Information Systems	344,207	127,707	37.10%	344,352	163,593	47.51%
	Parks & Forest	224,853	88,790	39.49%	285,842	99,678	34.87%
	Planning & Development	315,723	194,035	61.46%	362,127	206,125	56.92%
	Register of Deeds	112,007	41,398	36.96%	92,212	44,066	47.79%
	Register in Probate	69,467	43,848	63.12%	102,759	49,559	48.23%
	Sheriff	3,414,632	1,391,435	40.75%	3,841,827	1,547,215	40.27%
	Veterans Services	82,174	24,045	29.26%	67,183	32,032	47.68%
	Non-Departmental	150,200	-	0.00%	181,000	-	0.00%
100 - GENERAL FUND Total		7,282,948	3,131,264	42.99%	8,046,516	3,380,808	42.02%
201 - AMERICAN RESCUE PLAN		35,958	-	0.00%	286,538	15,733	5.49%
202 - COUNTY LAND RECORDS FUND		100,000	514	0.51%	101,331	867	0.86%
205 - HUMAN SERVICES FUND		6,514,360	2,345,649	36.01%	6,522,747	2,884,807	44.23%
211 - RECYCLING PROGRAM FUND		36,462	17,056	46.78%	39,824	19,209	48.24%
212 - Anti-Drug Grant Fund		-	-	0.00%	14,460	-	0.00%
215 - ADRC FUND		608,393	260,467	42.81%	617,644	315,626	51.10%
602 - AIRPORT FUND		186,260	61,103	32.81%	150,361	78,151	51.98%
701 - HIGHWAY FUND		2,330,616	888,802	38.14%	2,574,803	998,965	38.80%
703 - RISK MANAGEMENT FUND		50,453	18,010	35.70%	52,978	18,647	35.20%
704 - HEALTH INSURANCE FUND		8,681	4,151	47.82%	15,526	7,970	51.33%
Grand Total		17,154,131	6,727,017	39.22%	18,422,728	7,720,784	41.91%

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

Eau Claire County
2023 Fund Balance Analysis (Unaudited)
 Estimated December 31, 2023 - as of budget estimates prepared 06.30.23

2023 Estimated General Fund Balance Unassigned Summary

General Fund Balance Unassigned at 1/01/2023	\$ 21,143,759
Net 2023 Estimated Department Activity (detail below)	(1,916,458)
Estimated 2023 Ending General Fund Balance Unassigned	\$ 19,227,301

2024 Budgeted General Fund Expenditures	\$ 45,776,772
% of Unassigned General Fund Balance to General Fund Expenditures	42.00%

Net Increase/(Decrease) in Unassigned Fund Balance	\$ (1,916,458)
Percentage Change in Unassigned Fund Balance YTY	-14.20%

Fund Balance Policy References

Mimumum General Fund Unassigned - 20% of next year general fund expenditures	\$ 9,155,354
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 13,733,032

2023 General Fund Balance Activity Detail

	2023 Preliminary Activity*	2024 Budget Impacts
Unassigned General Fund Balance, 12/31/22	\$ 13,491,917	
Assigned Fund Balance in 2023 Budget released for 2023 activity	7,651,842	
Adjusted Unassigned Fund Balance, 01/01/22	\$ 21,143,759	
<u>Estimated Fuctional Category Activity</u>		
General Government	\$ 1,061,926	\$ -
Judicial	265,422	-
Public Safety	1,794,993	-
Health & Human Services	(24,679)	-
Culture & Recreation	11,492	-
Conservation & Economic Development	69,538	-
Capital Projects	(5,095,150)	-
Total ESTIMATED Annual Surplus/(Deficit)	\$ (1,916,458)	\$ -
Estimated General Fund Unassigned, End of Year 12/31/23	\$ 19,227,301	\$ -

Notes

The 2023 estimates are based on data/estimates provided as of 06/30/23 by departments in their requested budget submission, and are subject to change.

General Government

- (1)Sales tax has been estimated at \$12.6M. This is based on actual collections January - April, and the 5 year average for all remaining months. The budget for 2023 is \$12.1M.
 (2)Interest income has been estimated at \$1.7M. The budget for 2023 is \$500k.

Capital Projects

- (3)2023 capital project expenditures expected to be at budget. Resolution 22-23/098

Eau Claire County Treasurer's Office Investment Analysis 2023 (Excluding CDBG, Clerk of Courts)	2023 Budget benchmark 4% Interest for General Fund	\$500,000.00
	Interest Earned Treasurer/General Fund only	\$ 912,610.71
	Total Interest Earned including ARPA, Hwy, Opioids, LATCF	\$1,194,396.64
	Service Fees	\$0.00

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month Balance	Gain/Loss (\$)
January	\$ 60,021,901.82	\$ -	\$ 147,043.13	\$ 128,133,786.44	\$ (124,817,886.02)	\$ 63,484,845.37	↑ \$ 147,043.13
February	\$ 63,484,845.37	\$ -	\$ 158,117.40	\$ 65,479,492.73	\$ (55,950,480.47)	\$ 73,171,975.03	↑ \$ 158,117.40
March	\$ 73,171,975.03	\$ -	\$ 220,302.59	\$ 28,514,136.87	\$ (26,711,289.11)	\$ 75,195,125.38	↑ \$ 220,302.59
April	\$ 75,195,125.38	\$ -	\$ 222,523.91	\$ 18,879,377.09	\$ (23,519,332.93)	\$ 70,777,693.45	↑ \$ 222,523.91
May	\$ 70,777,693.45	\$ -	\$ 229,858.74	\$ 20,029,227.03	\$ (23,394,200.24)	\$ 67,642,578.98	↑ \$ 229,858.74
June	\$ 67,642,578.98	\$ -	\$ 216,550.87	\$ 22,425,692.64	\$ (23,915,732.70)	\$ 66,369,089.79	↑ \$ 216,550.87
July							→ \$ -
August							→ \$ -
September							→ \$ -
October							→ \$ -
November							→ \$ -
December							→ \$ -
Total		\$ -	\$ 1,194,396.64	\$ 283,461,712.80	\$ (278,308,921.47)		↑ \$ 1,194,396.64

Totals by Quarter:

1st Quarter	\$ -	\$ 525,463.12	\$ 525,463.12
2nd Quarter	\$ -	\$ 668,933.52	\$ 668,933.52
3rd Quarter	\$ -	\$ -	\$ -
4th Quarter	\$ -	\$ -	\$ -
	\$ -	\$ 1,194,396.64	\$ 1,194,396.64
	Srvc Fees	Interest Earned	Net Gain(Loss)
		<i>Treasurer only</i>	
		\$ 912,610.71	

Totals by Quarter ARPA (included above)	Totals by Quarter Opioids (included above)
1st Quarter	1st Quarter
2nd Quarter	2nd Quarter
3rd Quarter	3rd Quarter
4th Quarter	4th Quarter
\$ -	\$ -
\$ 252,997.93	\$ 13,216.72

Totals by Quarter Highway Bldg (included above)	Totals by Quarter LATCF (included above) TYPE OF ARPA FUNDING
1st Quarter	1st Quarter
2nd Quarter	2nd Quarter
3rd Quarter	3rd Quarter
4th Quarter	4th Quarter
\$ -	\$ -
\$ 14,383.65	\$ 1,284.63

**Eau Claire County
Annual Sales Tax Collections**

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
February	954,608	962,078	811,233	(178,685)	16.52%	14.53%
March	1,035,307	974,660	1,165,157	11,812	24.84%	24.16%
April	1,235,684	1,424,149	1,342,647	(69,690)	37.00%	35.25%
May	1,078,714	1,006,379	1,082,969	6,899	45.58%	44.20%
June	950,114	1,158,908	-			
July	1,404,778	1,279,821	-			
August	1,145,274	1,107,993	-			
September	960,118	1,244,956	-			
October	1,245,706	1,329,500	-			
November	890,301	850,175	-			
December	1,208,368	1,418,304	-			
Total YTD	\$ 12,947,112	\$ 13,731,189	\$ 5,348,431			
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189				
Surplus	\$ 2,446,152	\$ 2,013,189				

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

**Eau Claire County
Annual Sales Tax Collections**

Month	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426
February	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233
March	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157
April	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647
May	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969
June	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	-
July	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	-
August	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	-
September	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	-
October	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	-
November	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	-
December	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	-
Total	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 5,348,431
Budgeted	\$ 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	\$ 12,100,000
Surplus	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ (6,751,569)
Total County Taxable Sales	\$ 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	\$ 2,746,237,742	\$ 1,069,686,272
Monthly Average	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 445,703

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 876,571	\$ 919,229
February	\$ 839,825	\$ 811,233
March	\$ 963,440	\$ 974,660
April	\$ 1,123,224	\$ 1,235,684
May	\$ 1,037,891	\$ 1,020,614
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	\$ 1,035,448	\$ 1,036,954
November	\$ 941,796	\$ 946,310
December	\$ 1,124,075	\$ 1,069,954