



AGENDA
Committee on Finance & Budget

Thursday, November 14, 2024

1:00 p.m.

Courthouse – Room 1273
721 Oxford Ave, Eau Claire, WI

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2534 817 0820

Join by Meeting Number:

Meeting Number: 2534 817 0820
Meeting Password: TWguTkJ4m87

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=mbbc0969d7d9525f70155928939719017>

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 of Meeting Minutes / Discussion – Action
5. Department Quarter 3 Financial Statements – County Clerk, Treasurer, Finance / Discussion
6. Quarter 3 Director’s Report: Countywide Q3 Financials, Q3 Personnel Report, Sales Tax Report / Discussion
7. Quarter 3 General Fund Projection / Discussion
8. Line of Credit Update / Discussion
9. 2024 Capital Projects Funding / Discussion – Action
10. 2025 Budget Process Review / Discussion
11. Financial Policy Review / Discussion – Action
Current financial policies can be found here: <https://www.eauclairecounty.gov/our-government/departments-and-facilities/departments-directory/finance/financial-policies>
 - a. Review of Current Policies and Proposed Updates
 - b. Review List of Proposed Policies
12. Referred Ordinance Reports to Board / Discussion – Action
 - a. Referred Ordinance 24-25/021 “Amendment 2.04.485 B2 Clarifies Budget Overages and Provides for Year-to-Date Receivables and Payables, Which Would Facilitate the Committee on Finance & Budget Mitigation Recommendations to the Oversight Committee and Administrator, With Notice to the County Board”
 - b. Referred Ordinance 24-24/023 “To Amend Section 4.02.070 – County Board Public Hearing, Review, and Approval”
 - c. Referred Ordinance 24-25/024 “To Amend Section 4.02.040 – Referral to the Committee on Finance & Budget”
13. Future Meetings and Agenda Items / Discussion
14. 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 at (715) 839-5106. For additional information on ADA requests, contact the County ADA Coordinator at (715) 839-7335, (FAX) (715) 839-1669, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Monday, October 28, 2024: 11:00 a.m.

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

Members Present: Supervisors Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, Dane Zook

Other Supervisors Present: Jerry Wilkie (online)

Staff Present In-Person: Jason Szymanski, Amy Weiss, Angela Eckman, Sharon McIlquham

Staff Present Online: Matt Theisen, Sonja Leenhouts, Linda O'Mara, Samantha Kraegenbrink, Jennifer Porzondek, Glenda Lyons, Erika Gullerud, Jacob Harris, Stacy Stabenow, Chelsey Mayer, Greg Dachel, Janet Quinn, Josh Pederson, Kimberly Watnemoe, Megan Brasch, Jon Johnson

The committee chair called the meeting to order at 1:00 p.m and confirmed compliance with open meetings law.

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

No members of the public were present or wished to speak.

Review of Meeting Minutes

Motion: Dunning approval as presented

Vote: 5-0 via voice vote

Budget Amendment Process

Supervisor Pagonis gave an overview of the budget amendment process.

Budget Wrap-Up Session: Budget Documents: <https://www.eauclairecounty.gov/our-government/government-resources/2025-county-budget-information>

The committee focused their discussion on the capital improvement plan.

Committee's Recommended Amendments on the 2025 Administrator's Recommended Budget to Advance to the County Board

Motion: Zook made a motion to amend the capital budget as follows:

Short-term bonding for the following projects: convection oven, \$15,000; 3 county plow trucks, \$720,000; lake rehabilitation, \$250,000; Parks and Forest vehicle, \$44,500; and the Sheriff's fleet replacement, \$233,161; for a total of \$1,262,661

bonding for the following projects: DHS 1st floor office space, \$47,500; card access entry doors, \$40,000, carpet/flooring, \$30,000; exterior railing, \$26,000; highway road projects as presented in the recommended budget, \$1,701,633; Beaver Creek Reserve capital per contract, \$100,000; and the Communications Center capital, \$84,000; for a total of \$2,459,413

unassigned general fund balance: the jail booking remodel, \$2,921,393;

reallocate county funding to restore 1% COLA, \$307,000; and to restore funding to community agencies, \$127,250; for a total cost of \$434,250

Vote: 5-0 via roll call vote

Motion: Zook moved to approve operating budget as recommended, increased for capital outlay funding reallocated from capital for COLA and community agencies

Vote: 5-0 via roll call vote

2024 Debt Issuance Resolution

Motion: Zook moved to make a bond issuance of \$3,722,074 for 2025 capital projects and to prepare resolution for December 3, 2024 county board meeting for bonding to occur at a later date

Vote: 5-0 via roll call vote



MINUTES
Committee on Finance & Budget

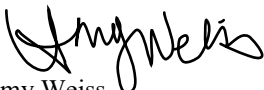
Monday, October 28, 2024: 11:00 a.m.

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

Proposed Resolution 24-25/084 “A Budget Amendment to Fund Completion of the Jail Booking Area Remodeling Project by Transferring Two Million Eight Hundred Thirty-One Thousand Two Hundred Forty-Nine Dollars and Fifty Cents (\$2,831,249.50) from Unassigned General Fund Balance to Complete the Construction of the Jail Booking Area Remodeling Project”
not needed; no action taken

Future Meetings: meeting on October 29, 2024 is not needed; regular meeting on November 14, 2024

The committee adjourned at 3:15 p.m.


Amy Weiss
Committee Clerk

Eau Claire County - County Clerk

Quarterly Department Report - Summary

For Period Ending: Q3, 2024

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Date Ran: 10/28/24

06 - County Clerk

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	314,404	314,404	78,601	78,601	78,601	0	235,803	75.00%
	06-Public Charges for Services	6,600	6,600	300	4,400	630	0	5,330	80.76%
	07-Licenses & Permits	90,100	90,100	27,780	14,029	24,643	0	66,452	73.75%
Total Revenue - County Clerk		\$411,104	\$411,104	\$106,681	\$97,030	\$103,874	\$0	\$307,585	74.82%

Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-179,062	-179,062	-34,052	-47,858	-41,448	0	-123,357	68.89%
	03-Payroll Benefits	-108,892	-108,892	-23,246	-26,452	-25,600	0	-75,299	69.15%
	04-Contracted Services	-1,200	-1,200	-246	-280	-280	0	-807	67.23%
	05-Supplies & Expenses	-68,350	-68,350	-16,877	-3,371	-15,121	0	-35,368	51.75%
	09-Equipment	-2,000	-2,000	-391	-419	-485	0	-1,294	64.71%
	10-Grants, Contributions, Other	-51,600	-51,600	-51,600	0	0	0	-51,600	100.00%
Total Expense - County Clerk		-\$411,104	-\$411,104	-\$126,412	-\$78,380	-\$82,933	\$0	-\$287,725	69.99%

Net Surplus/(-Deficit) - County Clerk	\$0	\$0	-\$19,731	\$18,650	\$20,940	\$0	\$19,859
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Eau Claire County - County Treasurer

Quarterly Department Report - Summary

For Period Ending: Q3, 2024

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Date Ran: 10/28/24

11 - County Treasurer

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	-1,847,529	-1,847,529	-461,882	-461,882	-461,882	0	-1,385,647	75.00%
	03-Other Taxes	487,500	487,500	146,340	77,830	184,582	0	408,753	83.85%
	06-Public Charges for Services	77,000	77,000	75,936	700	1,215	0	77,851	101.10%
	09-Other Revenue	1,750,000	1,750,000	463,960	585,002	715,469	0	1,764,431	100.82%
Total Revenue - County Treasurer		\$466,971	\$466,971	\$224,354	\$201,651	\$439,384	\$0	\$865,388	185.32%

Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-260,968	-260,968	-52,749	-68,089	-59,107	0	-179,945	68.95%
	02-OT Wages	-1,500	-1,500	-182	-32	-170	0	-385	25.68%
	03-Payroll Benefits	-132,922	-132,922	-29,350	-33,043	-31,843	0	-94,236	70.90%
	04-Contracted Services	-7,631	-7,631	-323	-301	-3,473	0	-4,098	53.70%
	05-Supplies & Expenses	-57,650	-57,650	-2,945	-8,607	-8,062	0	-19,614	34.02%
	07-Fixed Charges	-300	-300	-67	-67	-67	0	-201	66.88%
	09-Equipment	-4,500	-4,500	-777	-777	-777	0	-2,332	51.82%
	10-Grants, Contributions, Other	-1,500	-1,500	0	0	27	0	27	-1.78%
Total Expense - County Treasurer		-\$466,971	-\$466,971	-\$86,393	-\$110,917	-\$103,473	\$0	-\$300,784	64.41%

Net Surplus/(-Deficit) - County Treasurer	\$0	\$0	\$137,960	\$90,733	\$335,911	\$0	\$564,604
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Eau Claire County - Finance

Quarterly Department Report - Summary

For Period Ending: Q3, 2024

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10 - Finance

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	1,013,229	1,013,229	253,307	253,307	253,307	0	759,922	75.00%
	09-Other Revenue	28,500	28,500	7,351	5,740	9,324	0	22,415	78.65%

Total Revenue - Finance		\$1,041,729	\$1,041,729	\$260,658	\$259,047	\$262,631	\$0	\$782,337	75.10%
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Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-625,027	-625,027	-120,617	-170,850	-149,381	0	-440,849	70.53%
	02-OT Wages	-500	-500	-56	-10	-5	0	-70	14.01%
	03-Payroll Benefits	-249,300	-249,300	-49,964	-58,988	-55,793	0	-164,745	66.08%
	04-Contracted Services	-150,252	-150,252	-11,090	-48,626	-65,850	0	-125,566	83.57%
	05-Supplies & Expenses	-11,650	-11,650	-1,832	-784	-3,540	0	-6,156	52.84%
	09-Equipment	-5,000	-5,000	-1,009	-1,009	-1,009	0	-3,026	60.51%

Total Expense - Finance		-\$1,041,729	-\$1,041,729	-\$184,567	-\$280,267	-\$275,578	\$0	-\$740,411	71.08%
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Net Surplus/(-Deficit) - Finance		\$0	\$0	\$76,091	-\$21,219	-\$12,947	\$0	\$41,925
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Finance Department

Jason Szymanski, CPA
 Finance Director
 721 Oxford Avenue
 Eau Claire, WI 54703

Phone: 715.839.2827
 E-Mail: Jason.Szymanski@eauclairecounty.gov

To: Eau Claire County Board of Supervisors
 Date: November 8, 2024
 Re: September 2024 – 3rd Quarter 2024 Financial Report

Results through the third quarter of the fiscal year provide limited guidance in assessing the County’s financial performance. Given the fact that revenues and expenditures are recorded on a cash basis until year end, it is more insightful to compare current year results to those of the previous year for comparative analysis and to identify potentially concerning trends early.

County-wide Revenue

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 67.76% of the 2024 annual revenue budget has been recognized through September 30, 2024, as shown in the table below. This is behind the revenue recognized at this same time last year (69.21%). Most of this difference is due to increases in the sales tax, shared revenue, and investment income budgets. In addition, the budget for Intergovernmental Charges for Services has been increased to reflect expected Highway Department cost sharing billings for the CTH T and other highway projects and an increase in projected maintenance billings to the State

Revenues	2024 % of			2023 % of		
	2024 Budget	2024 YTD Q3	Budget	2023 Budget	2023 YTD Q3	Budget
Tax Levy	\$ 41,525,414	\$ 31,143,828	75.00%	\$ 41,508,172	\$ 31,140,940	75.02%
Sales Tax	12,950,000	7,955,064	61.43%	12,100,000	7,969,009	65.86%
Other Taxes	3,375,856	2,538,919	75.21%	3,414,337	2,234,238	65.44%
Intergovernmental Grants & Aids	39,232,589	24,367,813	62.11%	39,784,187	24,903,869	62.60%
Intergovernmental Charges for Services	21,223,575	12,493,380	58.87%	18,350,213	11,501,628	62.68%
Public Charges for Services	8,027,033	5,636,535	70.22%	7,781,982	4,946,398	63.56%
Licenses & Permits	444,092	340,414	76.65%	427,369	382,238	89.44%
Fines & Forfeitures	333,000	201,463	60.50%	308,000	171,179	55.58%
Other Revenue	4,478,453	4,491,243	100.29%	3,579,705	4,826,951	134.84%
Total Revenues	\$131,590,012	\$89,168,658	67.76%	\$127,253,965	\$88,076,450	69.21%

Year over year, total revenues increased \$1.1 million. When looking at individual line items, the increase in other taxes is due to a slight increase in interest/penalty on taxes, real estate transfer fees, and the receipt of an additional vehicle registration fee (VRF) payment when compared to the prior year. The decrease in Intergovernmental Grants and Aids is due to the timing of revenue recognition related to ARPA, partially offset by an increase in amounts received by DHS and a grant received by the Airport. Intergovernmental charges for services increased \$1.0 million, mostly due to highway department charges to other local governments for their contribution to joint projects. The increase in public charges for services related to timber sales. The decrease in other revenue was due to the 2023 sale of the Altoona highway facility not being repeated in 2024, partially offset by the receipt of opioid settlement dollars.

Specific components of revenue are more sensitive to the local and national economy and are uncontrollable. These components can provide insight into the financial state of the county and 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 sales tax revenue as of September 30, 2024, corresponds to sales collected from January through July. Collections were \$14 thousand less than the prior year. While seven months of data provides limited insight into sales tax trends, it is encouraging that collections have kept up with 2023’s record collections. The unpredictable nature of collections requires continued monitoring for any potential negative trends. On a positive note, Act 12 reduced the county sales tax administrative fee retained by the State from 1.75% to 0.75%. This means the County will be able to keep an additional 1% of the county portion of the sales tax. This fee reduction began with the July payment. In a further encouraging sign, as of the date that this report was written, the County has collected its August remittance and is now roughly \$180 thousand ahead of the prior year. For more updated information on sales tax collections through the most recent collection, please review the sales tax report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	2023 % of Budget	2024% of Budget
January	\$ 974,265	\$ 946,426	\$ 1,040,038	\$ 93,612	7.82%	8.03%
February	962,078	811,233	689,004	(28,617)	14.53%	13.35%
March	974,660	1,165,157	1,482,721	288,947	24.16%	24.80%
April	1,424,149	1,342,647	1,079,911	26,211	35.25%	33.14%
May	1,006,379	1,082,969	1,149,734	92,976	44.20%	42.02%
June	1,158,908	1,370,565	1,557,335	279,746	55.53%	54.04%
July	1,279,821	1,250,013	956,322	(13,945)	65.86%	61.43%
Total YTD	\$ 7,780,261	\$ 7,969,009	\$ 7,955,064			
Annual Budget	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000			
Annual Collections	\$ 13,731,189	\$ 14,262,074	TBD			
Surplus	\$ 2,013,189	\$ 2,162,074	TBD			

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

Property Taxes

At the end of the third quarter, both property tax installments were collected. Outstanding taxes as of September 30, 2024, are presented below and in comparison, to one year ago. As noted in the table, the absolute amount of uncollected county-wide levy as of September 30, 2024, is approximately \$577 thousand higher than one year ago, although the relative percentage of uncollected taxes to the total year over year is essentially flat. The introduction of IN-REM as a means of enforcement has assisted in reducing a portion of the older past due amounts.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 30-Sep-24	2024 Percent of County-Wide Levy Collected	Uncollected Taxes as of 30-Sep-23	2023 Percent of County-Wide Levy Collected
2023	2024	\$ 3.26	\$ 41,896,635	\$ 206,824,992	\$ 1,631,795	99.21%	\$ -	N/A
2022	2023	3.69	41,755,142	194,772,142	388,740	99.80%	1,135,895	99.42%
2021	2022	3.96	40,446,683	187,590,924	198,283	99.89%	357,569	99.81%
2020	2021	3.96	37,733,091	182,215,345	89,735	99.95%	176,906	99.90%
2019	2020	4.07	36,245,245	179,058,769	27,235	99.98%	71,930	99.96%
2018	2019	4.06	34,228,107	173,460,506	10,442	99.99%	20,971	99.99%
2017	2018	4.09	32,444,886	172,992,808	7,875	100.00%	10,665	99.99%
2016	2017	4.09	30,595,302	169,167,068	2,060	100.00%	3,757	100.00%
2015	2016	4.02	29,015,350	159,300,022	1,604	100.00%	2,079	100.00%
2014	2015	3.92	27,690,123	155,168,476	385	100.00%	718	100.00%
2013	2014	3.88	26,178,192	151,529,795	369	100.00%	402	100.00%
2012	2013	3.87	25,397,935	149,660,627	-	100.00%	293	100.00%
<i>Uncollected Taxes as of September 30</i>					\$ 2,358,523		\$ 1,781,185	

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity through the third quarter of 2024. Like sales tax, receipt of the VRF lags the month of collection, normally by one month and with much less volatility. Through September of 2024, collections from January through August have been received. Collections appear to be slightly behind prior years; however, budgeted collections were reduced from 2023 to 2024 based on collection experience. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	YTD 2023 % of Budget	YTD 2024 % of Budget
January	\$ 173,312	\$ 183,433	\$ 183,611	\$ 178	7.38%	7.44%
February	186,926	186,547	214,124	27,755	14.89%	16.13%
March	247,218	252,274	204,006	(20,513)	25.04%	24.40%
April	221,744	212,376	227,249	(5,641)	33.58%	33.61%
May	235,695	234,288	226,476	(13,452)	43.01%	42.79%
June	230,494	240,697	219,526	(34,623)	52.70%	51.70%
July	223,751	225,943	211,858	(48,708)	61.79%	60.29%
August	230,580	226,791	245,839	(29,660)	70.91%	70.25%
YTD Total	\$ 1,749,719	\$ 1,762,349	\$ 1,732,689			
Budget	\$ 2,600,000	\$ 2,485,200	\$ 2,466,356			
Actual Collections	\$ 2,458,769	\$ 2,457,579	TBD			
Surplus/(Deficit)	\$ (141,231)	\$ (27,621)	TBD			

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

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 increased year over year, possibly a result of the shift to the IN-REM process. Through the third quarter of 2024, the county has seen an increase in activity in the housing and commercial market resulting in slight increases in the Real Estate Transfer Tax and Register of Deeds Filing Fees. Conversely, Zoning and Permits are slightly down based on activity. Investment income has increased due to the rise in interest rates; however, this will need to be monitored closely as the Federal Reserve has entered a rate cutting cycle and the County’s cash balances fall due to both capital projects completed without an identified funding source and mandated contracted services.

Economic Indicator Line Items	2024 Annual Budget	Actual through 09/30/24	2024 % of Budget	2023 Annual Budget	Actual through 09/30/23	2023 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 267,996	83.75%	\$ 320,000	\$ 242,420	75.76%
Penalties Collected on Delinquent Taxes	160,000	133,999	83.75%	160,000	121,211	75.76%
Zoning and Permits	338,552	254,275	75.11%	325,000	296,205	91.14%
Real Estate Transfer Tax	300,000	288,844	96.28%	315,000	249,147	79.09%
Register of Deeds Filing Fees	280,000	191,759	68.49%	325,000	182,228	56.07%
Interest Earned on Investments	1,750,000	1,659,923	94.85%	500,000	1,624,088	324.82%

Another key metric to consider for context is the local unemployment rate. The unemployment rate for Eau Claire County was 2.9% for September 2024. This is 0.3% lower than it was in September of 2023. The national average for unemployment in September of 2024 was 4.1%. This economic metric will be monitored closely and could provide some of the first insights into potential changes in economic conditions.

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 County operating expenses. The Midwest region Consumer Price Index (CPI) based on the last 12 months for September 2024 was a 2.5% increase as compared to 3.2% at September 2023. The leveling in the inflation rate is a positive sign for operating expenses but could slow the rate of growth in sales tax.

Additional information can be found at the following websites:

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

[Consumer Price Index, Midwest Region – September 2024 : Mountain–Plains Information Office : U.S. Bureau of Labor Statistics \(bls.gov\)](#)[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.

Expenditures through the third quarter of 2024 amounted to \$86.9 million (60.61% of budget) as compared to \$88.2M (60.77% of budget) in the third quarter of 2023. Expenditures in both nominal terms and as a percent of budget have decreased year-over-year. In examining individual line items year over year, General Government expenditures remained flat year-over-year as increased expenditures related to payroll were offset by lower capital and ARPA expenditures. The increase in Health & Human Services expenditures is primarily due to contracted services related to out of home placements and payroll costs. There was also an increase in the Basic County Allocation (BCA) payback. Expenditures in Transportation and Public Works decreased year-over-year due to the construction of the Highway Facility in 2023. Culture and Recreation and Conservation and Economic Development were relatively flat year-over-year.

	2024 Budget		2024 % of Budget	2023 Budget		2023 % of Budget
	2024 Budget	2024 YTD Q3		2023 Budget	2023 YTD Q3	
General Government	\$ 28,220,791	\$ 13,479,144	47.76%	\$ 29,427,785	\$ 13,489,462	45.84%
Public Safety	26,529,344	15,820,144	59.63%	22,049,009	13,792,082	62.55%
Health & Human Services	55,406,005	40,786,949	73.61%	53,414,288	35,946,951	67.30%
Transportation & Public Works	23,722,000	11,714,997	49.38%	31,996,779	20,034,679	62.61%
Culture & Recreation	5,941,889	3,069,814	51.66%	5,051,810	3,161,410	62.58%
Conservation & Economic Development	3,486,861	1,986,768	56.98%	3,174,464	1,767,200	55.67%
Total Expenditures	\$ 143,306,890	\$ 86,857,817	60.61%	\$ 145,114,135	\$ 88,191,784	60.77%

Selected Expenditures by Category

The largest expenditure category for the county is, and will continue to be, personnel costs. Through the third quarter personnel expenditures should be expected to be approximately 70% of budget, due to the payroll processing lag. Personnel costs at the end of Q3 2024 are slightly below this target percentage, largely due to vacant positions. In actual dollars, personnel expenditures have increased \$3.1M, primarily due to salary adjustments related to the compensation plan, increased benefit costs, and positions added during 2023.

Contracted services through the third quarter of 2024 increased ~\$2.1 million year over year. This is primarily due to the DHS contracted services related to alternate care placements and CCS related services.

	2024 Budget		2024 % of Budget	2023 Budget		2023 % of Budget
Expenditures	2024 Budget	2024 YTD Q3		2023 Budget	2023 YTD Q3	
Personnel	\$ 66,832,297	\$ 42,656,012	63.83%	\$ 59,434,097	\$ 38,198,792	64.27%
Contracted Services	30,046,880	23,074,732	76.80%	30,294,373	20,962,835	69.20%

High-Level General Fund Analysis

Through the third quarter the general fund generated a net year-to-date cash basis deficit of \$1.2 million, which is slightly lower than the \$1.5 million deficit reported in the third quarter of 2023. In nominal dollars, revenues and expenditures increased year-over-year. However, as a percentage of budget, revenues are slightly behind 2023 and expenditures are slightly ahead. The reduction in recognized revenues as a percentage of budget is largely due to increased budgets. Items of note are the \$0.9M increase in budgeted sales tax, the \$1.0M increase in budgeted shared revenue (Intergovernmental Grants and Aids) due to the additional supplemental shared revenue in Act 12, and the \$1.3M increase in budgeted investment income (Other Revenue). Most general fund departments generated a net surplus through the third quarter, while those generating a deficit were mostly attributed to lagging revenues or due to timing of receipts. An example of this would be Child Support. Over 70% of Child Support’s funding comes in the form an administrative cost reimbursement from the State of Wisconsin. These cost reimbursements are received roughly a month after a quarter end. Because revenues and expenditures are recorded on a cash basis until year end, Child Support’s September 30, 2024, financials would reflect a full quarter of expenses without recognizing the administrative cost reimbursement received at the end of October.

Most of the year-over-year increase in expenditures is in Personnel and is related to the implementation of the compensation plan and increases in the cost of benefits. The year-over-year increase in revenue is mostly due to increased tax levy, public charges for services related to timber revenue and attorney fee collections, and intergovernmental grants and aids related to increased shared revenue and increased aid for child support.

Revenues	2024 Budget	2024 YTD Q3	2024 % of Budget	2023 Budget	2023 YTD Q3	2023 % of Budget
Tax Levy	\$ 16,293,404	\$ 12,219,820	75.00%	\$ 15,527,978	\$ 11,655,794	75.06%
Sales Tax	12,950,000	7,955,064	61.43%	12,100,000	7,969,009	65.86%
Other Taxes	809,500	740,102	91.43%	823,525	634,807	77.08%
Intergovernmental Grants & Aids	7,310,024	2,510,969	34.35%	5,887,818	2,198,789	37.34%
Intergovernmental Charges for Services	133,600	38,124	28.54%	154,000	63,398	41.17%
Public Charges for Services	4,672,966	3,162,703	67.68%	4,528,343	2,540,549	56.10%
Licenses & Permits	444,092	340,414	76.65%	427,369	382,238	89.44%
Fines & Forfeitures	333,000	201,463	60.50%	308,000	171,179	55.58%
Other Revenue	2,539,295	2,506,927	98.73%	1,193,243	2,286,613	191.63%
Total Revenues	\$45,485,881	\$29,675,586	65.24%	\$40,950,276	\$27,902,377	68.14%
Expenditures						
Personnel	\$ 30,154,785	\$ 19,070,819	63.24%	\$ 26,485,065	\$ 16,852,874	63.63%
Contracted Services	10,671,469	7,577,884	71.01%	10,851,664	7,275,858	67.05%
Supplies & Services	3,155,236	1,267,067	40.16%	2,407,344	1,123,257	46.66%
Fixed Charges (liability insurance)	787,556	591,571	75.11%	740,826	552,374	74.56%
Local Community Grants*	2,089,556	1,530,259	73.23%	2,022,285	1,449,024	71.65%
Capital Outlay	1,290,028	858,859	66.58%	1,166,284	610,793	52.37%
Total Expenditures	\$ 48,148,630	\$ 30,896,460	64.17%	\$ 43,673,468	\$ 27,864,181	63.80%
Excess of Revenues Over (Under) Expenditures	\$ (2,662,749)	\$ (1,220,874)		\$ (2,723,192)	\$ 38,196	
Other Financing Sources/(Uses)						
Transfer In				\$ 200,000	\$ 20,000	
Transfer Out	(2,083,951)			(5,128,650)	(1,588,770)	
Net Surplus/(Deficit)	\$ (4,746,700)	\$ (1,220,874)		\$ (7,651,842)	\$ (1,530,574)	

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

Other Fund Activity

Other funds with significant year-to-year (YTY) changes included DHS, Highway, and Capital Projects. As disclosed in their monthly financial reports, DHS has seen increases in contracted services related to alternate care placements. The Highway department has decreased expenditure activity through the third quarter compared to 2023 due to the construction of the new highway facility that was completed in 2023. There is a decreased cash basis deficit in the capital projects fund due to the timing of the recognition of expenses and revenues. Due to the Board's decision not to borrow for 2024 capital projects, the capital projects fund is expected to end the year in a deficit position.

CONCLUSION

Third quarter data provides some guidance into the financial performance of the County. Overall, both revenues and expenditures increased year-over-year. Items to monitor in the future include sales tax collections, investment income as interest rates and the County's reserve levels change, and contracted services costs, all of which could have a significant impact on County finances.

For additional information, department financial reports for the third quarter ended September 30, 2024 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.
Jason Szymanski, CPA
Finance Director

Eau Claire County
 Department Budget to Actual
 September 30, 2024

Department	2024 YTD Actual Surplus/(Deficit)	2023 YTD Actual Surplus/(Deficit)	2024 Budget Expenses	2024 Actual Expenses	2024 % of Budget	2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2024 Budget Revenues	2024 Actual Revenues	2024 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget
GENERAL FUND														
Administration	\$ 12,360	\$ 10,909	\$ 222,072	\$ 154,194	69%	\$ 210,935	\$ 147,293	70%	\$ 222,072	\$ 166,554	75%	\$ 210,935	\$ 158,202	75%
Child Support	(96,355)	(206,106)	1,620,106	1,029,911	64%	1,430,118	930,161	65%	1,620,106	933,556	58%	1,430,118	724,056	51%
Circuit Court	(295)	(33,971)	1,243,696	941,222	76%	1,049,171	857,959	82%	1,243,696	940,927	76%	1,049,171	823,988	79%
Clerk of Courts	66,499	(80,727)	1,928,765	1,213,160	63%	1,716,543	1,185,739	69%	1,928,765	1,279,659	66%	1,716,543	1,105,012	64%
Corporation Counsel	34,012	49,294	869,853	624,263	72%	801,671	558,839	70%	869,853	658,276	76%	801,671	608,133	76%
County Board	12,461	5,708	230,094	160,109	70%	212,129	153,388	72%	230,094	172,571	75%	212,129	159,096	75%
County Clerk	19,859	20,252	411,104	287,725	70%	305,441	215,289	70%	411,104	307,585	75%	305,441	235,541	77%
Criminal Justice Services	69,450	28,237	1,212,119	749,626	62%	1,170,505	780,923	67%	1,212,119	819,077	68%	1,170,505	809,160	69%
District Attorney	(120,806)	(34,254)	1,391,276	969,777	70%	1,387,275	835,018	60%	1,391,276	848,971	61%	1,387,275	800,764	58%
Extension	99,039	51,111	334,005	163,778	49%	323,126	180,925	56%	334,005	262,817	79%	323,126	232,037	72%
Facilities	501,343	422,169	2,781,816	1,580,160	57%	2,674,396	1,578,535	59%	2,781,816	2,081,503	75%	2,674,396	2,000,704	75%
Finance	41,925	39,124	1,041,729	740,411	71%	988,074	698,912	71%	1,041,729	782,337	75%	988,074	738,036	75%
Human Resources	(16,201)	107,013	662,626	513,171	77%	585,843	332,370	57%	662,626	496,970	75%	585,843	439,383	75%
Information Services	68,265	(1,160)	2,812,539	1,953,989	69%	2,550,602	1,790,665	70%	2,812,539	2,022,254	72%	2,550,602	1,789,505	70%
Nondepartmental*	(3,631,511)	(4,210,894)	10,396,498	5,041,439	48%	12,319,383	6,268,238	51%	10,396,498	1,409,928	14%	12,319,383	2,057,344	17%
Parks and Forest	212,895	(249,255)	2,124,490	1,216,592	57%	1,779,383	1,096,288	62%	2,124,490	1,429,487	67%	1,779,383	847,034	48%
Planning and Development	115,587	60,787	1,889,868	1,190,729	63%	1,868,354	1,249,017	67%	1,889,868	1,306,317	69%	1,868,354	1,309,804	70%
Register in Probate	20,778	(951)	360,906	249,883	69%	334,296	252,193	75%	360,906	270,662	75%	334,296	251,242	75%
Register of Deeds	65,439	(37,334)	392,339	269,821	69%	372,577	255,762	69%	392,339	335,261	85%	372,577	218,428	59%
Sheriff	715,769	1,090,258	17,311,640	11,291,669	65%	15,784,985	9,561,964	61%	17,311,640	12,007,439	69%	15,784,985	10,652,222	67%
Treasurer	564,604	1,402,489	466,971	300,784	64%	430,866	272,354	63%	466,971	865,388	185%	430,866	1,674,842	389%
Veterans Office	24,007	36,727	528,069	254,044	48%	506,445	251,117	50%	528,069	278,051	53%	506,445	287,844	57%
TOTAL GENERAL FUND	\$ (1,220,874)	\$ (1,530,574)	\$ 50,232,581	\$ 30,896,460	62%	\$ 48,802,118	\$ 29,452,951	60%	\$ 50,232,581	\$ 29,675,586	59%	\$ 48,802,118	\$ 27,922,377	57%

*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

Department	2024 YTD Actual Surplus/(Deficit)	2023 YTD Actual Surplus/(Deficit)	2024 Budget Expenses	2024 Actual Expenses	2024 % of Budget	2023 Budget Expenses	2023 Actual Expenses	2023 % of Budget	2024 Budget Revenues	2024 Actual Revenues	2024 % of Budget	2023 Budget Revenues	2023 Actual Revenues	2023 % of Budget
HEALTH AND HUMAN SERVICES FUNDS														
Human Services Fund	\$ (4,714,380)	\$ (1,457,502)	\$ 40,685,743	\$ 30,897,807	76%	\$ 39,256,152	\$ 27,437,944	70%	\$ 40,685,743	\$ 26,183,427	64%	\$ 39,256,152	\$ 25,980,442	66%
DHS Pass Thru Grant Fund^	(146,321)	(97,798)	8,207,065	5,568,749	68%	8,113,942	4,665,116	57%	8,207,065	5,422,428	66%	8,113,942	4,567,318	56%
TOTAL HEALTH AND HUMAN SERVICES FUNDS	\$ (4,860,701)	\$ (972,969)	\$ 48,892,808	\$ 36,466,556	75%	\$ 47,370,094	\$ 32,103,060	68%	\$ 48,892,808	\$ 31,605,855	65%	\$ 47,370,094	\$ 30,547,760	64%
DEBT SERVICE FUND	\$ (3,861,282)	\$ (4,543,441)	\$ 14,509,941	\$ 14,509,941	100%	\$ 15,886,917	\$ 15,886,918	100%	\$ 14,509,941	\$ 10,648,659	73%	\$ 15,886,917	\$ 11,343,477	71%
CAPITAL PROJECTS FUND	\$ (2,449,942)	\$ (5,634,890)	\$ 10,914,492	\$ 2,467,354	23%	\$ 11,382,010	\$ 7,126,582	63%	\$ 10,914,492	\$ 17,412	0%	\$ 11,382,010	\$ 1,491,692	13%
ENTERPRISE FUNDS														
Airport	\$ 641,822	\$ (15,266)	\$ 4,854,807	\$ 1,142,535	24%	\$ 4,601,392	\$ 1,334,805	29%	\$ 4,854,807	\$ 1,784,357	37%	\$ 4,601,392	\$ 1,319,539	29%
Highway	135,297	(2,834,043)	17,327,058	9,510,614	55%	25,828,173	17,697,763	69%	17,327,058	9,645,911	56%	25,828,173	14,863,720	58%
TOTAL ENTERPRISE FUNDS	\$ 777,119	\$ (2,849,309)	\$ 22,181,865	\$ 10,653,150	48%	\$ 30,429,565	\$ 19,032,568	63%	\$ 22,181,865	\$ 11,430,269	52%	\$ 30,429,565	\$ 16,183,260	53%
SPECIAL REVENUE FUNDS														
American Rescue Act Plan	\$ (1,161,102)	\$ (272,817)	\$ 8,561,423	\$ 2,232,388	26%	\$ 13,870,912	\$ 3,692,705	27%	\$ 8,561,423	\$ 1,071,286	13%	\$ 13,870,912	\$ 3,419,888	25%
Land Records Retained Fees	(43,029)	54,017	173,846	127,612	73%	184,637	193,613	105%	173,846	84,583	49%	184,637	247,630	134%
Opioid Funds	733,112	140,578	1,605,186	224,350	14%	556,133	-	0%	1,605,186	957,462	60%	556,133	140,578	25%
Watershed	(42,706)	20,948	155,750	68,694	44%	169,759	42,223	25%	155,750	25,988	17%	169,759	63,170	37%
Recycling	172,567	264,068	1,540,135	1,061,847	69%	1,567,214	1,022,111	65%	1,540,135	1,234,414	80%	1,567,214	1,286,178	82%
West Central Drug Task Force	(20,322)	166,077	241,049	131,834	55%	258,865	66,138	26%	241,049	111,512	46%	258,865	232,215	90%
Aging and Disability Resource Center	(221,939)	(261,608)	3,632,886	2,560,934	70%	3,308,823	2,499,982	76%	3,632,886	2,338,995	64%	3,308,823	2,238,374	68%
TOTAL SPECIAL REVENUE FUNDS	\$ (583,420)	\$ 111,262	\$ 15,910,275	\$ 6,407,659	40%	\$ 19,916,343	\$ 7,516,772	38%	\$ 15,910,275	\$ 5,824,239	37%	\$ 19,916,343	\$ 7,628,034	38%
SUBTOTAL BEFORE INTERNAL SERVICE FUNDS	\$ (12,199,100)	\$ (15,419,920)	\$ 162,641,962	\$ 101,401,120	62%	\$ 173,787,047	\$ 111,118,851	64%	\$ 162,641,962	\$ 89,202,020	55%	\$ 173,787,047	\$ 95,116,599	55%
INTERNAL SERVICE FUNDS														
Risk Management	\$ (206,923)	\$ (329,029)	\$ 1,583,832	\$ 1,266,463	80%	\$ 1,447,990	\$ 1,370,983	95%	\$ 1,583,832	\$ 1,059,540	67%	\$ 1,447,990	\$ 1,041,954	72%
Health Insurance	(837,026)	(865,443)	12,665,936	9,801,961	77%	11,102,274	8,857,870	80%	12,665,936	8,964,935	71%	11,102,274	7,992,427	72%
Shared Services	126,189	(139,417)	432,037	249,808	58%	717,785	525,653	73%	432,037	375,998	87%	717,785	386,236	54%
TOTAL INTERNAL SERVICE FUNDS	\$ (917,760)	\$ (1,333,890)	\$ 14,681,805	\$ 11,318,232	77%	\$ 13,268,049	\$ 10,754,507	81%	\$ 14,681,805	\$ 10,400,472	71%	\$ 13,268,049	\$ 9,420,617	71%
TOTAL COUNTY	\$ (13,116,860)	\$ (16,753,810)	\$ 177,323,767	\$ 112,719,352	64%	\$ 187,055,096	\$ 121,873,357	65%	\$ 177,323,767	\$ 99,602,492	56%	\$ 187,055,096	\$ 104,537,216	56%

Original Adopted Budget

\$ 162,332,014

Resolution No. 24-25/029: Carryforward

14,316,820

Resolution No. 24-25/030: Additional Grants and Revenues

674,933

Adjusted Budget

\$ 177,323,767

^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, 2024**

For comparative purposes, total personnel data below is presented at September 30, 2023 and 2024.

Fund	DEPT Description	2023 Adjusted Budget	2023 YTD Q3	% Actual to Budget	2024 Adjusted Budget	2024 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	1,343,988	881,874	65.62%	1,533,107	966,086	63.01%
	Circuit Court	531,151	349,421	65.79%	645,391	443,578	68.73%
	Clerk of Courts	1,645,883	1,115,592	67.78%	1,853,355	1,153,131	62.22%
	Corporation Counsel	780,281	547,162	70.12%	848,733	612,595	72.18%
	County Administrator	194,979	135,304	69.39%	207,238	143,488	69.24%
	County Board	182,011	130,067	71.46%	199,199	135,481	68.01%
	County Clerk	276,682	189,773	68.59%	287,954	198,656	68.99%
	County Treasurer	376,066	246,995	65.68%	395,390	274,566	69.44%
	Criminal Justice Services	415,803	277,010	66.62%	446,101	314,726	70.55%
	District Attorney	1,174,918	750,832	63.91%	1,284,268	916,045	71.33%
	Extension	130,304	92,145	70.72%	-	-	N/A
	Facilities	964,248	735,451	76.27%	1,202,700	770,352	64.05%
	Finance	824,126	571,325	69.32%	874,827	605,663	69.23%
	Human Resources	533,993	277,869	52.04%	591,682	468,141	79.12%
	Information Systems	1,306,086	903,273	69.16%	1,402,152	957,045	68.26%
	Parks & Forest	1,097,572	665,433	60.63%	1,179,539	756,404	64.13%
	Planning & Development	1,531,931	1,016,106	66.33%	1,644,855	1,093,112	66.46%
	Register of Deeds	313,649	219,602	70.02%	333,223	233,948	70.21%
	Register in Probate	323,031	246,861	76.42%	349,111	245,184	70.23%
	Sheriff	12,042,406	7,280,499	60.46%	13,157,374	8,557,190	65.04%
	Veterans Services	314,957	220,280	69.94%	338,016	225,427	66.69%
	Non-Departmental	181,000	-	0.00%	1,380,570	-	0.00%
100 - GENERAL FUND Total		26,485,065	16,852,874	63.63%	30,154,785	19,070,819	63.24%
201 - AMERICAN RESCUE PLAN		952,324	169,596	17.81%	738,030	151,362	20.51%
202 - COUNTY LAND RECORDS FUND		127,112	102,419	80.57%	153,846	101,232	65.80%
203 - OPIOID SETTLEMENT FUND		-	-	N/A	227,804	115,969	50.91%
205 - HUMAN SERVICES FUND		22,405,025	14,898,648	66.50%	25,234,732	16,637,958	65.93%
207 - WATERSHED GRANT FUND		-	-	N/A	-	8,198	N/A
211 - RECYCLING PROGRAM FUND		121,988	90,024	73.80%	102,019	98,298	96.35%
212 - ANTI-DRUG GRANT FUND		63,963	19,304	30.18%	67,107	37,872	56.44%
215 - ADRC FUND		2,299,735	1,665,775	72.43%	2,549,375	1,791,064	70.26%
602 - AIRPORT FUND		597,355	422,982	70.81%	662,430	472,029	71.26%
701 - HIGHWAY FUND		6,381,530	3,977,171	62.32%	6,942,169	4,171,211	60.09%
703 - RISK MANAGEMENT FUND		166,032	103,748	62.49%	170,346	111,958	65.72%
704 - HEALTH INSURANCE FUND		40,974	33,823	82.55%	41,800	33,835	80.94%
Grand Total		59,641,103	38,336,363	64.28%	67,044,443	42,801,805	63.84%

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

**Eau Claire County
Trended Personnel Costs
Regular Wages
September 30, 2024**

For comparative purposes, regular wage data below is presented at September 30, 2023 and 2024.
Regular wages include all regular and temporary positions.

Fund	DEPT Description	2023 Adjusted Budget	2023 YTD Q3	% Actual to Budget	2024 Adjusted Budget	2024 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	900,910	581,075	64.50%	961,087	637,066	66.29%
	Circuit Court	375,480	242,486	64.58%	432,992	310,740	71.77%
	Clerk of Courts	1,135,416	761,287	67.05%	1,245,425	769,006	61.75%
	Corporation Counsel	611,147	418,008	68.40%	652,015	454,701	69.74%
	County Administrator	155,394	107,213	68.99%	164,922	113,783	68.99%
	County Board	118,648	81,001	68.27%	123,045	87,226	70.89%
	County Clerk	173,559	118,272	68.15%	179,062	123,357	68.89%
	County Treasurer	242,426	171,640	70.80%	260,968	179,945	68.95%
	Criminal Justice Services	315,496	205,180	65.03%	336,868	217,822	64.66%
	District Attorney	855,378	549,402	64.23%	931,857	652,741	70.05%
	Extension	79,157	56,132	70.91%	-	-	N/A
	Facilities	640,236	488,252	76.26%	791,071	545,026	68.90%
	Finance	587,538	407,168	69.30%	625,027	440,849	70.53%
	Human Resources	399,984	195,031	48.76%	423,958	324,341	76.50%
	Information Systems	961,734	654,906	68.10%	1,018,195	693,120	68.07%
	Parks & Forest	809,230	507,885	62.76%	850,340	569,897	67.02%
	Planning & Development	1,168,712	798,877	68.36%	1,255,083	852,599	67.93%
	Register of Deeds	221,437	152,993	69.09%	232,446	165,586	71.24%
	Register in Probate	220,272	151,789	68.91%	228,192	160,604	70.38%
	Sheriff	7,823,579	4,556,147	58.24%	8,444,015	5,526,010	65.44%
	Veterans Services	247,624	171,599	69.30%	263,467	182,069	69.10%
	Non-Departmental	-	-	N/A	1,380,570	-	0.00%
100 - GENERAL FUND Total		18,043,357	11,376,342	63.05%	20,800,605	13,006,488	62.53%
201 - AMERICAN RESCUE PLAN		665,786	140,485	21.10%	686,217	130,445	19.01%
202 - COUNTY LAND RECORDS FUND		25,781	25,470	98.80%	49,900	24,293	48.68%
203 - OPIOID SETTLEMENT FUND		-	-	N/A	146,182	75,900	51.92%
205 - HUMAN SERVICES FUND		15,694,978	10,447,950	66.57%	17,623,327	11,558,536	65.59%
207 - WATERSHED GRANT FUND		-	-	N/A	-	7,616	N/A
211 - RECYCLING PROGRAM FUND		82,164	61,091	74.35%	71,432	67,810	94.93%
212 - ANTI-DRUG GRANT FUND		49,503	19,011	38.40%	57,097	35,181	61.62%
215 - ADRC FUND		1,682,091	1,192,675	70.90%	1,850,245	1,289,077	69.67%
602 - AIRPORT FUND		428,194	294,263	68.72%	460,318	333,049	72.35%
701 - HIGHWAY FUND		3,645,886	2,242,400	61.50%	3,822,365	2,404,086	62.90%
703 - RISK MANAGEMENT FUND		113,054	75,844	67.09%	117,508	78,649	66.93%
704 - HEALTH INSURANCE FUND		25,448	22,175	87.14%	25,446	21,864	85.92%
Grand Total		40,456,242	25,897,707	64.01%	45,710,642	29,032,994	63.51%

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

**Eau Claire County
Trended Personnel Costs
Overtime Wages
September 30, 2024**

For comparative purposes, overtime wage data below is presented at September 30, 2023 and 2024.

Fund	DEPT Description	2023 Adjusted Budget	2023 YTD Q3	% Actual to Budget	2024 Adjusted Budget	2024 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	-	769	N/A	-	48	N/A
	Circuit Court	-	7	N/A	-	49	N/A
	Clerk of Courts	-	13	N/A	-	2,180	N/A
	Corporation Counsel	200	165	82.53%	200	-	0.00%
	County Administrator	-	-	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	3	N/A	-	-	N/A
	County Treasurer	1,500	536	35.71%	1,500	385	25.68%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	79	N/A	-	178	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	12,000	7,239	60.33%	12,000	2,546	21.22%
	Finance	750	363	48.43%	500	70	14.01%
	Human Resources	-	-	N/A	-	-	N/A
	Information Systems	-	4	N/A	-	-	N/A
	Parks & Forest	2,500	2,202	88.09%	2,941	4,787	162.75%
	Planning & Development	400	509	127.19%	500	100	19.94%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	377,000	433,181	114.90%	377,000	522,062	138.48%
	Veterans Services	150	269	179.49%	150	239	159.23%
	Non-Departmental	-	-		-	-	N/A
100 - GENERAL FUND Total		394,500	445,338	112.89%	394,791	532,644	134.92%
201 - AMERICAN RESCUE PLAN		-	36	N/A	-	162	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
203 - OPIOID SETTLEMENT FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	59,701	N/A	-	89,834	N/A
207 - WATERSHED GRANT FUND		-	-	N/A	-	-	N/A
211 - RECYCLING PROGRAM FUND		-	163	N/A	-	-	N/A
212 - ANTI-DRUG GRANT FUND		-	-		-	-	N/A
215 - ADRC FUND		-	3,416	N/A	-	5,475	N/A
602 - AIRPORT FUND		18,800	11,005	58.54%	20,850	4,679	22.44%
701 - HIGHWAY FUND		160,841	168,303	104.64%	212,669	100,663	47.33%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
Grand Total		574,141	687,963	119.82%	628,310	733,458	116.73%

**Eau Claire County
Trended Personnel Costs
Benefits
September 30, 2024**

For comparative purposes, benefit data below is presented at September 30, 2023 and 2024.
Benefits includes, but is not limited to, health insurance premiums, HSA contributions, and employee benefit administrative fees.

Fund	DEPT Description	2023 Adjusted Budget	2023 YTD Q3	% Actual to Budget	2024 Adjusted Budget	2024 YTD Q3	% Actual to Budget
100 - GENERAL FUND	Child Support Agency	443,078	300,031	67.72%	572,020	328,971	57.51%
	Circuit Court	155,671	106,928	68.69%	212,399	132,789	62.52%
	Clerk of Courts	510,467	354,292	69.41%	607,930	381,945	62.83%
	Corporation Counsel	168,934	128,989	76.35%	196,518	157,895	80.35%
	County Administrator	39,585	28,091	70.96%	42,316	29,706	70.20%
	County Board	63,363	49,066	77.44%	76,154	48,255	63.37%
	County Clerk	103,123	71,499	69.33%	108,892	75,299	69.15%
	County Treasurer	132,140	74,820	56.62%	132,922	94,236	70.90%
	Criminal Justice Services	100,307	71,830	71.61%	109,233	96,904	88.71%
	District Attorney	319,540	201,352	63.01%	352,411	263,126	74.66%
	Extension	51,147	36,013	70.41%	-	-	N/A
	Facilities	312,012	239,960	76.91%	399,629	222,780	55.75%
	Finance	235,838	163,793	69.45%	249,300	164,745	66.08%
	Human Resources	134,009	82,838	61.82%	167,724	143,799	85.74%
	Information Systems	344,352	248,362	72.12%	383,957	263,925	68.74%
	Parks & Forest	285,842	155,346	54.35%	326,258	181,721	55.70%
	Planning & Development	362,819	216,721	59.73%	389,272	240,413	61.76%
	Register of Deeds	92,212	66,609	72.23%	100,777	68,362	67.83%
	Register in Probate	102,759	95,072	92.52%	120,919	84,580	69.95%
	Sheriff	3,841,827	2,291,172	59.64%	4,336,359	2,509,118	57.86%
	Veterans Services	67,183	48,411	72.06%	74,399	43,119	57.96%
	Non-Departmental	181,000	-	0.00%	-	-	N/A
100 - GENERAL FUND Total		8,047,208	5,031,194	62.52%	8,959,389	5,531,687	61.74%
201 - AMERICAN RESCUE PLAN		286,538	29,075	10.15%	51,813	20,756	40.06%
202 - COUNTY LAND RECORDS FUND		101,331	76,948	75.94%	103,946	76,938	74.02%
203 - OPIOID SETTLEMENT FUND		-	-	N/A	81,622	40,069	49.09%
205 - HUMAN SERVICES FUND		6,710,047	4,390,998	65.44%	7,611,405	4,989,587	65.55%
207 - WATERSHED GRANT FUND		-	-	N/A	-	583	N/A
211 - RECYCLING PROGRAM FUND		39,824	28,770	72.24%	30,587	30,488	99.68%
212 - ANTI-DRUG GRANT FUND		14,460	293	0.00%	10,010	2,691	26.89%
215 - ADRC FUND		617,644	469,683	76.04%	699,130	496,512	71.02%
602 - AIRPORT FUND		150,361	117,714	78.29%	181,262	134,301	74.09%
701 - HIGHWAY FUND		2,574,803	1,566,468	60.84%	2,907,135	1,666,461	57.32%
703 - RISK MANAGEMENT FUND		52,978	27,904	52.67%	52,838	33,310	63.04%
704 - HEALTH INSURANCE FUND		15,526	11,648	75.02%	16,354	11,970	73.19%
Grand Total		18,610,720	11,750,694	63.14%	20,705,491	13,035,353	62.96%

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

Eau Claire County
Annual Sales Tax Collections
Updated 11/2024

Month	2022	2023	2024	Cumulative YTY Change	2023 % of Budget	2024% of Budget
January	\$ 974,265	\$ 946,426	\$ 1,040,038	\$ 93,612	7.82%	8.03%
February	962,078	811,233	689,004	(28,617)	14.53%	13.35%
March	974,660	1,165,157	1,482,721	288,947	24.16%	24.80%
April	1,424,149	1,342,647	1,079,911	26,211	35.25%	33.14%
May	1,006,379	1,082,969	1,149,734	92,976	44.20%	42.02%
June	1,158,908	1,370,565	1,557,335	279,746	55.53%	54.04%
July	1,279,821	1,250,013	956,322	(13,945)	65.86%	61.43%
August	1,107,993	1,095,911	1,292,066	182,211	74.92%	71.41%
Total YTD	\$ 8,888,253	\$ 9,064,920	\$ 9,247,130			
Annual Budget	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000			
Annual Collections	\$ 13,731,189	\$ 14,262,074	TBD			
Surplus	\$ 2,013,189	\$ 2,162,074	TBD			

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

Eau Claire County
Annual Sales Tax Collections
Updated 11/2024

Month	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2023 % of Budget	2024% of Budget
January	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426	\$ 1,040,038	7.82%	8.03%
February	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233	689,004	14.53%	13.35%
March	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157	1,482,721	24.16%	24.80%
April	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647	1,079,911	35.25%	33.14%
May	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969	1,149,734	44.20%	42.02%
June	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	1,370,565	1,557,335	55.53%	54.04%
July	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	1,250,013	956,322	65.86%	61.43%
August	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	1,095,911	1,292,066	74.92%	71.41%
September	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	1,382,216			
October	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	1,218,437			
November	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	780,321			
December	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	1,816,179			
Total	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 14,262,074	\$ 9,247,130		
Budgeted	\$ 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	\$ 12,950,000		
Surplus	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ 2,162,074			
Total County Taxable Sales	\$ 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	\$ 2,852,414,732	\$ 1,849,426,094		
Monthly Average	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 1,188,506	\$ 1,155,891		

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 943,620	\$ 946,426
February	\$ 843,769	\$ 811,233
March	\$ 1,068,037	\$ 1,035,307
April	\$ 1,168,376	\$ 1,235,684
May	\$ 1,063,715	\$ 1,078,714
June	\$ 1,212,789	\$ 1,158,908
July	\$ 1,165,923	\$ 1,250,013
August	\$ 1,164,342	\$ 1,145,274
September	\$ 1,076,055	\$ 1,059,516
October	\$ 1,121,241	\$ 1,218,437
November	\$ 907,694	\$ 890,301
December	\$ 1,273,320	\$ 1,208,368

Eau Claire County
2024 Fund Balance Analysis (Unaudited)
Estimated December 31, 2024 - at 11.01.24

Unassigned General Fund Balance, 12/31/23 (Audited)	\$ 16,034,000
DHS Unassigned Fund Balance Deficit 12/31/2023 (Audited)	(696,000)
Assigned Fund Balance as of 12/31/23 released for 2024 activity	4,820,000
General Fund Unassigned, 1/1/2024, Net of DHS Deficit	\$ 20,158,000

<u>Net 2024 Estimated Department Activity</u>	<u>projection *</u>
General Government	\$ 2,430,000
Judicial	(3,000)
Public Safety	(7,000)
Health & Human Services	(46,000)
Culture & Recreation	408,000
Conservation & Economic Development	13,000
Capital Projects	(2,084,000)
Net 2024 Estimated Functional Category Activity	711,000

Estimated Human Services 2024 Deficit	(3,225,000)
Estimated Capital Projects Fund Deficit	(1,050,000)
Estimated Carryforward of Unspent Grants and Donations	(1,500,000)
Recommended Use of Fund Balance for Contingency in 2025 Budget	(500,000)

Estimated General Fund Unassigned, End of Year 12/31/24, Net of DHS and Capital Projects Deficit	\$ 14,594,000
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Proposed Use of Unassigned General Fund Balance by Budget Amendments	
Jail Booking Remodel	(2,921,393)

Estimated General Fund Unassigned, End of Year 12/31/24, Net of DHS and Capital Projects Deficit after Proposed Amendments	\$ 11,672,607
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2025 Budgeted General Fund Expenditures (Recommended)	\$ 45,672,560
% of Unassigned General Fund Balance to General Fund Expenditures	25.56%

<u>Fund Balance Policy References</u>	
Minimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 9,134,512
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 13,701,768

NOTES

* The 2024 estimates are based on data/estimates provided in November 2024, and are subject to change.

Sales tax included in General Government above is estimated at \$14.0M. The 2024 budget is \$12.95M. Actual collections through October 2024 are slightly ahead of at this same time last year.

The most likely scenario is presented above. Departments were requested to also provide an estimate for their best case and worst case scenarios. The projected best case scenario is a surplus of \$2.4M and projected worst case scenario is a deficit of (\$9.5M).

US Bank Line of Credit Proposal

Commitment Term	18 Months	36 Months
Commitment Amount	\$5,000,000	\$5,000,000
Fees		
Bank Counsel	\$15,000 - \$20,000	\$15,000 - \$20,000
Unused Commitment Fee		
Rate	0.25%	0.30%
Annual fee assuming no advances	\$12,674	\$15,208
Minimum year 1 Cost	\$27,674	\$30,208
Variable Interest Rate on Advances		
Tax-exempt	85% of 30-day SOFR + 0.45%	85% of 30-day SOFR + 0.85%
Rate as of 11/8/24	4.57%	4.97%
Cost of \$1.5 million 30 day advance	\$5,707	\$6,207
Taxable	30-day SOFR + 0.5%	30-day SOFR + 0.95%
Rate as of 11/8/24	5.34%	5.79%
Cost of \$1.5 million 30 day advance	\$6,677	\$7,240



Finance Department

Jason Szymanski, CPA
Finance Director
Jason.Szymanski@eauclairecounty.gov
721 Oxford Avenue

Phone: 715.839.2827
E-Mail:

To: Committee on Finance and Budget
Date: November 11, 2024
Re: Current and Proposed Financial Policies

Current Policies

Budget Carryforward Policy

- Can this replace County Code 4.09.010 Non-lapsing accounts?

Budget Deviation Policy

- Review as part of Referred Ordinance 24-25/021

Debt Management Policy

- Review policy as the County is currently out of compliance.

Fund Balance Policy

- Review targeted levels of fund balance and their calculation
- Should other funds have policies?

Revenue Availability Policy

- Review appropriateness of current availability periods

Proposed Policies

Budget Policy

- Review in conjunction with Chapter 4.02 of County Code related the budget process.
- Establish a clear level of budget adoption
- Establish a clear budget monitoring process (Budget Deviation Policy)
- Establish a clear budget adjustment and amendment process w

Capital improvement plan

- Establish a reviewed and approved 5-year plan to allow for prioritization of resources

Investment policy

- Review and update 4.11 Investment Policy and 4.08 Public Depositories to remove outdated sections and to reflect best practice

Grant and Donation policy

- Create a policy to clearly outline the process of grant and donation acceptance and to ensure compliance with grant terms

Code Review

I would also like to review and update the following code sections. The goal would be to have an alignment between code, policy, and procedure.

2.70 County Purchasing Code

4.02 Budgetary Procedure

4.03 Personal Check Cashing

4.04 Purchases and Transfer of Funds

4.05 Remittance Procedure for Fees and Collections

4.06 Finance Department

4.07 Payroll Administration

4.08 Public Depositories

4.09 County Accounts

4.10 Leasing of County Property

4.11 Investment Policy

4.12 Insurance Programs

4.40 Cash on Hand-Treasurer

Budget Deviation Policy

Effective	4/21/20 RES 20-21/001 XX-X-XXX/RES-XX-XX/XXX	Review	Committee on Finance and Budget
Revised		Approval	County Board

1. Background

- a. The annual budget is developed by assessing the available revenue and resources and balancing against the expenditure needs of the County. It is the responsibility of all Eau Claire County departments to operate within their adopted balanced budget and to review with their oversight committee fiscal performance on a regular basis. During the budget year it is the responsibility of the County Administrator and Finance Director to provide county-wide fiscal oversight and monitoring in support of adherence to the adopted budget. Ultimately, departments are responsible for their overall budget and the fiscal management of their budget, while oversight committees have responsibility for fiscal oversight for the departments under their purview.

2. Policy

- a. As part of the quarterly reporting of the department’s budget status to their oversight committee, when it becomes apparent that a department has, or will likely, exceed their overall budget due to exceeding expenditures, incurring expected shortfalls of revenue, or some combination of the two, it is the department heads responsibility to notify the County Administrator, the Finance Director, and their oversight committee to develop and implement a plan to mitigate budget overages. The Committee on Finance and Budget shall be informed of such mitigation plans to assist in evaluating the overall county budget.

3. Definitions

- a. The terms below shall have the following meanings:
 - i. Budget overage means the annual projected expenditures exceed the annual projected revenues ~~for a department’s budget when compared to a department’s adjusted budget.~~
 - ii. ~~Committee means the Finance and Budget Committee.~~
 - iii. Mitigation plan means a written plan with defined efforts and goals to eliminate a budget overage that includes: 1) The cause of the budget overage; 2) details of and degree of confidence in the projected budget overage; 3) detailed efforts that have been taken to reduce the budget overage; 3) list of options to ~~eliminate reduce~~ the budget overage; 4) detailed efforts that will be taken to ~~reduceeliminate~~ the budget overage; 5) likelihood that budget overage will be eliminated and approximate date; and 6) efforts that will be taken to minimize the risk of a budget overage in the future

4. Procedure

- a. Department heads shall report the status of the department's budget each quarter to the department's oversight committee. The report shall include year-to-date revenues and expenditures as well as annual projections for revenues and expenditures compared to budgeted revenues and expenditures.
 - i. Departments shall provide the quarterly reports to the County Administrator and Finance Director.
- b. If, as part of the department's quarterly assessment of the budget, the department identifies a budget overage that is the greater of \$50,000 or 2.5% of the department's annual budgeted expenditures, the department shall complete the following:
 - i. Contact the County Administrator and Finance Director and report details of the budget overage within one (1) week.
 - ii. Develop and implement a mitigation plan in collaboration with the County Administrator and Finance Director.
 - iii. Utilize and monitor reasonable efforts to achieve the goals of the mitigation plan.
 - iv. Report details of the budget overage and the mitigation plan to the department's oversight committee at the next scheduled committee meeting.
 - v. Provide a copy of the mitigation plan to the [Committee on Finance and Budget Committee](#) after reporting to the department's oversight committee.
 - vi. Report progress on completing goals of the mitigation plan to the department's oversight committee on the monthly basis until the budget overage reporting threshold is met.
 1. The department's oversight committee may report progress on the mitigation plan to the ~~Committee~~ [Committee on Finance and Budget](#) as needed to identify mitigation efforts that may exist outside the department.
 - vii. Provide additional information related to the budget overage and the mitigation plan to the County Administrator, the Finance Director, and the department's oversight committee as needed.

TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/021

ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/024 “Amendment 2.04.485 B2 Clarifies Budget Overages and Provides for Year-to-Date Receivables and Payables, Which Would Facilitate the Committee on Finance & Budget Mitigation Recommendations to the Oversight Committee and Administrator, With Notice to the County Board.”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on _____.

Amy Weiss
Committee Clerk

TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/021

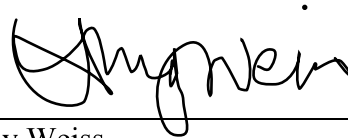
ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/024 “Amendment 2.04.485 B2 Clarifies Budget Overages and Provides for Year-to-Date Receivables and Payables, Which Would Facilitate the Committee on Finance & Budget Mitigation Recommendations to the Oversight Committee and Administrator, With Notice to the County Board.”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until the next regular meeting.

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on September 12, 2024.



Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 24-25/021

AMENDMENT 2.04.485 B2 CLARIFIES BUDGET OVERAGES AND PROVIDES FOR YEAR-TO-DATE RECEIVABLES AND PAYABLES, WHICH WOULD FACILITATE THE COMMITTEE ON FINANCE AND BUDGET MITIGATION RECOMMENDATIONS TO THE OVERSIGHT COMMITTEE AND ADMINISTRATOR, WITH NOTICE TO THE COUNTY BOARD.

The Committee on Finance and Budget is responsible for reviewing county finance and budget matters. 2.04.485 B 2 directs the Committee to evaluate when a department or elected office is experiencing a "significant budget overage." The Committee recommends mitigation to the administrator and oversight committee and is responsible and accountable to report to the Board (2.04.140 D).

The amendment clarifies significant budget overage by changing "levy" to "year-to-date, 01-general county funding".

The amendment adds that the Finance Director will provide the Committee on Finance and Budget with projected year-to-date receivables and payables. That gives the Committee a more reliable fiscal projection when making mitigation recommendations to decrease expenditures, increase other revenue sources, and/or transfer funds to cover the overage.

Respectfully submitted by,

Gerald "Jerry" Wilkie
County Board Supervisor District 19

2
3 Submitted by Supervisor Gerald Wilkie

4
5 TO AMEND SECTION 2.04.485 B 2. - COMMITTEE ON FINANCE AND BUDGET

6
7 2.04.485 B 2. Committee on Finance and Budget.

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

9 2. Receive and evaluate the county quarterly fiscal report. When any department
10 indicates a significant projected budget overage (5% or more of the year-to-date levy general
11 revenue fund), receive and evaluate that department's mitigation plan. The Finance Director shall
12 coordinate with the department to provide the committee with estimated year-to-date receivables
13 and payables. The committee shall make recommendations regarding the mitigation plan to the
14 department's oversight committee and the County Administrator, with notice to the County
15 Board. The Committee on Finance and Budget shall receive monthly reports of progress on the
16 mitigation plan until the projected overage has been resolved.

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23 **APPROVED**
24 *By Sharon McIlquham at 9:47 am, Sep 13, 2024*

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27 **REVIEWED**
28 *By Jason Szymanski at 9:59 am, Sep 13, 2024*
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TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/023

ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/023 “To Amend Section 4.02.070 – County Board Public Hearing, Review, and Approval”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on _____.

Amy Weiss
Committee Clerk

TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/023

ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/023 “To Amend Section 4.02.070 – County Board Public Hearing, Review, and Approval”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until a date certain.

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on September 5, 2024.



Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 24-25/023 and 24-25/024

AMENDMENTS TO 4.02.040 AND 4.02.070 RESTORES THE INFLUENCE IN THE BUDGET PROCESS AND RESPONSIBILITY WITH ELECTED SUPERVISORS APPOINTED BY THE COUNTY BOARD CHAIR TO THE FINANCE AND BUDGET COMMITTEE.

State statutes require the Administrator to provide a recommended balanced budget to the County Board. The Board has the authority to choose the process for developing the budget and the process the Board uses during budget deliberations.

Six previous Chairs for the Committee on Finance and Budget developed budget directives/guidelines in coordination with the Administrator and Finance Director, and the Committee approved them. In recent years, the Committee has been less involved in the process of developing and communicating budget directives/guidelines. One year, the Committee wasn't involved at all and had to request a copy after its distribution. 4.02.40 amendment assures the influence of the Finance and Budget Committee in the development of budget directives/guidelines by requiring approval from the Committee before directives/guidelines are issued.

For over 30 years, the Finance and Budget Committee had submitted a proposed budget for the Board to amend during the budget deliberation process. At the same time, the Board had the administrators' recommended budget for board members to consider. That was changed to having the Committee on Finance and Budget amend the administrators' recommended budget, which included new positions. When the change happened, it was described as "housekeeping." The Board may not have fully understood the impact.

With the approval of the amendment, the Committee would return to submitting its proposed balanced budget to the Board, with the Board deliberating on the proposed budget from the Committee. During budget deliberations, county board supervisors still bring forward balanced budget amendments, which are voted upon as individual items by the Board. Supervisors still have the Administrator's required budget recommendation to consider when making amendments.

The amendment restores the influence and responsibility of elected and appointed County Board Supervisors on the Committee on Finance and Budget.

4.02.070 change aligns with this proposed amendment to 4.02.040.

Respectfully submitted by,

Gerald "Jerry" Wilkie
County Board Supervisor District 19

1 Enrolled No.

ORDINANCE

File No. 24-25/023

2
3 Submitted by Supervisor Gerald Wilkie

4
5 TO AMEND SECTION 4.02.070 – COUNTY BOARD PUBLIC HEARING, REVIEW AND
6 APPROVAL

7
8 4.02.070 – County Board public hearing, review and approval. The county board shall hold a
9 public hearing on the annual budget meeting at which time the citizens may appear to express
10 their opinions. After such public hearing, the county board shall deliberate the annual budget and
11 consider amendments the proposed budget presented by the committee on finance and budget.
12 Any additional amendments must be presented and voted upon as individual items by the county
13 board.

14
15 ENACTED:

16
17 **Committee on Finance & Budget**

	AYE	NAY	ABSTAIN
18 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Supervisor Dane Zook			
20 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21 Supervisor Stella Pagonis			
22 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 Supervisor Jim Schumacher			
24 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Supervisor Bob Swanson			
26 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Supervisor Jim Dunning			

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29
30 Dated this _____ day of _____, 2024

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33 **Committee on Administration**

	AYE	NAY	ABSTAIN
34 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35 Supervisor Nancy Coffey			
36 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37 Supervisor Connie Russell			
38 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39 Supervisor Gerald Wilkie			
40 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41 Supervisor Steve Chilson			
42 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43 Supervisor Katherine Schneider			

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46 Dated this _____ day of _____, 2024

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48 Ordinance 24-25/023

APPROVED
By Sharon McIlquham at 9:21 am, Sep 13, 2024

REVIEWED
By Jason Szymanski at 9:56 am, Sep 13, 2024

TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/024

ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/024 “To Amend Section 4.02.040 – Referral to the Committee on Finance & Budget.”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on _____.

Amy Weiss
Committee Clerk

TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS

Committee on Finance & Budget

File No. 24-25/024

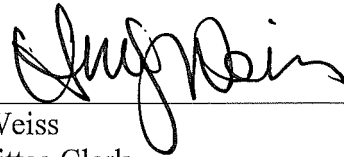
ANALYSIS

The Committee on Finance & Budget has reviewed the proposed ordinance 24-25/024 “To Amend Section 4.02.040 – Referral to the Committee on Finance & Budget.”

RECOMMENDATION

After discussion, the Committee on Finance & Budget postponed action until a date certain.

I hereby certify that the foregoing correctly represents the action taken by the Committee on Finance & Budget on September 5, 2024.



Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 24-25/023 and 24-25/024

AMENDMENTS TO 4.02.040 AND 4.02.070 RESTORES THE INFLUENCE IN THE BUDGET PROCESS AND RESPONSIBILITY WITH ELECTED SUPERVISORS APPOINTED BY THE COUNTY BOARD CHAIR TO THE FINANCE AND BUDGET COMMITTEE.

State statutes require the Administrator to provide a recommended balanced budget to the County Board. The Board has the authority to choose the process for developing the budget and the process the Board uses during budget deliberations.

Six previous Chairs for the Committee on Finance and Budget developed budget directives/guidelines in coordination with the Administrator and Finance Director, and the Committee approved them. In recent years, the Committee has been less involved in the process of developing and communicating budget directives/guidelines. One year, the Committee wasn't involved at all and had to request a copy after its distribution. 4.02.40 amendment assures the influence of the Finance and Budget Committee in the development of budget directives/guidelines by requiring approval from the Committee before directives/guidelines are issued.

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With the approval of the amendment, the Committee would return to submitting its proposed balanced budget to the Board, with the Board deliberating on the proposed budget from the Committee. During budget deliberations, county board supervisors still bring forward balanced budget amendments, which are voted upon as individual items by the Board. Supervisors still have the Administrator's required budget recommendation to consider when making amendments.

The amendment restores the influence and responsibility of elected and appointed County Board Supervisors on the Committee on Finance and Budget.

4.02.070 change aligns with this proposed amendment to 4.02.040.

Respectfully submitted by,

Gerald "Jerry" Wilkie
County Board Supervisor District 19

1 Enrolled No.

ORDINANCE

File No. 24-25/024

2
3 Submitted by Supervisor Gerald Wilkie

4
5 TO AMEND SECTION 4.02.040 – REFERRAL TO THE COMMITTEE ON FINANCE AND
6 BUDGET

7
8 4.02.040 – Referral to the Committee on Finance and Budget. The county board shall refer the
9 administrator’s budget to the committee on finance and budget for publication as a class 1 notice
10 with a summary of the administrator’s proposed budget. The committee shall hold public
11 listening sessions. After such listening sessions, the committee on finance and budget shall
12 submit to the board its ~~recommendation for amendments to the Administrator’s budget, proposed~~
13 balanced budget. The County Board's deliberation process shall be on the proposed budget from
14 the Committee on Finance and Budget. Supervisors can make balanced budget amendments to
15 that budget during the budget deliberations process. All amendments to the proposed budget
16 shall maintain a balanced budget. The Administrator and Finance Director shall collaborate with
17 the Committee on Finance and Budget on written guidelines/directives provided to department
18 heads and elected officials, which shall require a majority vote of approval from the committee
19 before being issued.

20 ENACTED:

21 **Committee on Finance & Budget**

	AYE	NAY	ABSTAIN
22 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 Supervisor Dane Zook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Supervisor Stella Pagonis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Supervisor Jim Schumacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 Supervisor Bob Swanson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31 Supervisor Jim Dunning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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34 Dated this _____ day of _____, 2024

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36 **Committee on Administration**

	AYE	NAY	ABSTAIN
37 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38 Supervisor Nancy Coffey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40 Supervisor Connie Russell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42 Supervisor Gerald Wilkie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44 Supervisor Steve Chilson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46 Supervisor Katherine Schneider	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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48
49 Dated this _____ day of _____, 2024

50 Ordinance 24-25/024

REVIEWED
By Jason Szymanski at 9:58 am, Sep 13, 2024

APPROVED
By Sharon McIlquham at 9:53 am, Sep 13, 2024