

Eau Claire County
2018 Preliminary Fund Balance Analysis
Pre-Audit Financial Estimate
December 31, 2018 - Based on Data as of April 11, 2019

<u>2018 Estimated General Fund Balance Unassigned Summary</u>	<u>Amount</u>
General Fund Balance Unassigned at 12/31/17 Per Financial Statements	\$ 10,615,427
2018 Net Department Activity	(1,672,272)
2018 General Fund Balance Assigned But Not Required	1,648,191
2019 General Fund Balance Assigned Per 2019 Budget/Carryforward Request	<u>(708,885)</u>
Estimated 2018 Ending General Fund Balance Unassigned	<u>\$ 9,882,461</u>

2019 Estimated General Fund Expenditures	\$ 36,687,828
Percentage of General Fund Balance Unassigned to General Fund Expenditures	26.9%

Fund Balance Policy References

Minimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 7,337,566
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 11,006,348

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2018 General Fund Unassigned Activity Detail

	2018 Activity*	2019 Budget Assignments
General Fund Total Assigned/Unassigned Fund Balance, Beginning of Year	\$ 12,604,363	
<u>Adjustments to Unassigned Fund Balance (Net 2018 activity - Surplus/(Deficit))</u>		
Administration/CJCC	115,408	\$ (15,000)
Corporation Counsel/Child Support	58,661	
County Board	21,949	
County Clerk	(12,899)	
Courts	69,014	
District Attorney	31,857	
UW Extension	38,000	(8,450)
Facilities	74,196	
Finance	15,608	
Human Resources	25,103	
Human Services **	(2,686,601)	
Information Systems	(10,015)	
Nondepartmental	324,279	
Parks & Forest	141,968	
Planning & Development	47,977	(100,000)
Purchasing	36,117	
Register in Probate	17,596	
Register of Deeds	(31,297)	
Sheriff ***	(232,627)	
Treasurer	253,761	
Veterans	29,673	(14,000)
<u>Unassigned Fund Balance Assigned</u>		
2018/2019 Budget Allocation for Contingency & One-Time Funding	(200,000)	(300,000)
2018 Contingency Allocation Unused	200,000	
2018 Budget Allocation for Health Insurance Risk Management Fund	(1,052,144)	
2018 Health Insurance Allocation Unused	1,052,144	
2018 Budget Allocation for Capital Projects	(740,000)	
2018 Capital Projects Allocation Unused	389,247	
Allocation for Other Departments	(6,800)	
Allocation for Other Departments Unused	6,800	
2018 Preliminary Carryforward Requests (May Board Resolution)		(261,427)
Committed Fund Balance	110,508	(10,008)
Committed Fund Balance Used	(100,500)	
Total General Fund Unassigned, End of Year 12/31/18 Estimate	\$ 10,591,346	\$ (708,885)
Net General Fund Unassigned Estimate at 12/31/18 With 2019 Budget Assignments	\$ 9,882,461	

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Other Fund Activity

	12/31/2017	2018 Surplus or (Deficit)*	12/31/18 Estimate
Human Services Fund (Estimated 2018 WIMCR payment to be received in December 2019)	\$ -	\$ (1,700,000)	\$ (1,700,000)
<u>Other Governmental Funds</u>			
Debt Service	\$ 3,663,996	\$ (235,697)	\$ 3,428,299
Capital Projects	(2,234,122)	1,803,991	(430,131)
Total Other Governmental Funds	\$ 1,429,874	\$ 1,568,294	\$ 2,998,168
<u>Special Revenue Funds</u>			
ADRC	\$ 268,017	\$ (97,142)	\$ 170,875
Watershed	118,828	6,073	124,901
Anti-Drug***	(48,211)	-	(48,211)
Recycling	538,211	(15,149)	523,062
Land Records	19,208	2,536	21,744
Total Special Revenue Funds	\$ 896,053	\$ (103,682)	\$ 792,371
<u>Proprietary Funds</u>			
Airport	\$ 980,620	\$ 169,483	\$ 1,150,103
Highway	4,068,548	273,000	4,341,548
Internal Service Fund	1,841,814	186,843	2,028,657
Total Proprietary Funds	\$ 6,890,982	\$ 629,326	\$ 7,520,308

Notes

* The 2018 estimates are based on data/estimates as of 04/11/19 and are subject to change based on any late 2018 adjustments as well as any audit adjustments

** The availability period for Human Services revenue does not close until June 30, 2019.

*** Sheriff's Department includes Fund 212.