

## Quarterly Countywide Reports

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# Eau Claire County - Quarterly Financial

## Budget to Actual Summary

For Period Ending: Q1, 2019

Revenue:	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
01-Tax Levy	34,019,075	8,504,818	0	0	0	8,504,818	25.00%
02-Sales Tax	10,849,216	64	0	0	0	64	0.00%
03-Other Taxes	3,696,580	203,721	0	0	0	203,721	5.51%
04-Intergovernment Grants and Aid	33,414,711	3,874,509	0	0	0	3,874,509	11.60%
05-Intergovernmental Charges for Services	10,705,628	3,870,060	0	0	0	3,870,060	36.15%
06-Public Charges for Services	7,208,011	1,403,574	0	0	0	1,403,574	19.47%
07-Licenses & Permits	416,680	80,277	0	0	0	80,277	19.27%
08-Fines & Forfeitures	290,000	87,240	0	0	0	87,240	30.08%
09-Other Revenue	1,796,716	566,215	0	0	0	566,215	31.51%
10-Bond Proceeds	5,190,809		0	0	0	0	0.00%
11-Fund Balance Applied	1,682,742		0	0	0	0	0.00%
12-Fund Transfers	4,600,000	43,667	0	0	0	43,667	0.95%
13-Internal Service Fund	0	2,082,086	0	0	0	2,082,086	0.00%
<b>Total Revenues:</b>	<b>\$113,870,168</b>	<b>\$20,716,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,716,232</b>	<b>18.19%</b>

Expenditure:	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
01-General Government	10,603,576	3,967,534	0	0	0	3,967,534	37.42%
02-Judicial	5,003,802	1,089,077	0	0	0	1,089,077	21.76%
03-Public Safety	16,572,075	3,519,800	0	0	0	3,519,800	21.24%
04-Health	37,272,188	8,409,587	0	0	0	8,409,587	22.56%
05-Transportation & Public Works	23,749,580	4,935,394	0	0	0	4,935,394	20.78%
06-Leisure	2,456,680	769,090	0	0	0	769,090	31.31%
07-Conservation & Economic Development	2,421,392	523,844	0	0	0	523,844	21.63%
08-Debt Service	10,413,716	-566,854	0	0	0	-566,854	-5.44%
09-Capital Projects (General)	5,377,159	451,744	0	0	0	451,744	8.40%
<b>Total Expenditures:</b>	<b>\$113,870,168</b>	<b>\$23,099,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$23,099,217</b>	<b>20.29%</b>

	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD
<b>Net Surplus/(-Deficit)</b>	<b>(\$0)</b>	<b>(\$2,382,985)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,382,985)</b>

## Eau Claire County - Quarterly Financial General Government

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Community TV	16,444	16,444	0	0	0	16,444	100.00%
Central Duplicating/Mail	0	14,357	0	0	0	14,357	0.00%
Contingency/Risk Pool	300,000		0	0	0	0	0.00%
Corp Counsel	713,716	146,899	0	0	0	146,899	20.58%
County Administrator	361,749	109,197	0	0	0	109,197	30.19%
County Board	141,511	20,700	0	0	0	20,700	14.63%
County Clerk	290,096	57,272	0	0	0	57,272	19.74%
County Treasurer	321,294	59,066	0	0	0	59,066	18.38%
Courthouse Facilities/Ag Center	2,354,859	455,562	0	0	0	455,562	19.35%
Finance	825,944	156,184	0	0	0	156,184	18.91%
Human Resources	710,046	150,948	0	0	0	150,948	21.26%
Information Systems	2,246,094	1,891,929	0	0	0	1,891,929	84.23%
Nondeparmtental Overhead	150,164	395,387	0	0	0	395,387	263.30%
Register of Deeds	331,958	59,636	0	0	0	59,636	17.96%
Risk Mgmt/Workers Comp	1,839,701	433,953	0	0	0	433,953	23.59%
<b>Total General Government:</b>	<b>\$10,603,576</b>	<b>\$3,967,534</b>				<b>\$3,967,534</b>	<b>37.42%</b>

# Eau Claire County - Quarterly Financial

## Judicial

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Circuit Court	659,262	160,170	0	0	0	160,170	24.30%
Clerk of Courts	1,488,320	308,345	0	0	0	308,345	20.72%
Court Attorney Fees	270,400	46,556	0	0	0	46,556	17.22%
Criminal Justice Collaborating Council	995,717	199,182	0	0	0	199,182	20.00%
District Attorney	1,147,660	248,067	0	0	0	248,067	21.62%
Register in Probate	270,156	54,685	0	0	0	54,685	20.24%
Restorative Justice	38,668	38,668	0	0	0	38,668	100.00%
Try Mediation	133,619	33,405	0	0	0	33,405	25.00%
<b>Total Judicial</b>	<b>\$5,003,802</b>	<b>\$1,089,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$1,089,077</b>	<b>21.76%</b>

# Eau Claire County - Quarterly Financial

## Public Safety

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Water Rescue	6,000	6,000	0	0	0	6,000	100.00%
Communication Center	1,729,560	429,362	0	0	0	429,362	24.82%
Emergency Management	129,932	51,362	0	0	0	51,362	39.53%
Juvenile Detention	1,293,675	239,602	0	0	0	239,602	18.52%
Medical Examiner	358,025	28,091	0	0	0	28,091	7.85%
Sheriff-Admin Services	398,830	275,963	0	0	0	275,963	69.19%
Sheriff-Field Services	4,698,696	882,666	0	0	0	882,666	18.79%
Sheriff-Security Services	7,957,357	1,606,754	0	0	0	1,606,754	20.19%
<b>Total Public Safety:</b>	<b>\$16,572,075</b>	<b>\$3,519,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$3,519,800</b>	<b>21.24%</b>

## Eau Claire County - Quarterly Financial Health & Social Services

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
ADRC	3,203,088	571,294	0	0	0	571,294	17.84%
CA-Bolton Refuge House	0	22,500	0	0	0	22,500	0.00%
CA-Children's SVC Society	0	20,000	0	0	0	20,000	0.00%
CA-Family Promise	0	15,500	0	0	0	15,500	0.00%
CA-Family Resource	0	16,600	0	0	0	16,600	0.00%
CA-Humane Assoc	43,620	43,698	0	0	0	43,698	100.18%
CA-Other	74,600	0	0	0	0	0	0.00%
CA-Senior Centers	60,000	60,000	0	0	0	60,000	100.00%
CA-Soujourner House	13,000	13,000	0	0	0	13,000	100.00%
Child Support Program	1,251,174	258,805	0	0	0	258,805	20.68%
Health Department	1,214,200	315,750	0	0	0	315,750	26.00%
HS-Behavior Health & DD	15,491,288	3,194,100	0	0	0	3,194,100	20.62%
HS-Income Maintenance	3,194,403	634,492	0	0	0	634,492	19.86%
HS-Other	3,962,345	712,202	0	0	0	712,202	17.97%
HS-Social Services	8,490,661	2,486,378	0	0	0	2,486,378	29.28%
Veterans Services	273,809	45,268	0	0	0	45,268	16.53%
<b>Total Health &amp; Social Services</b>	<b>\$37,272,188</b>	<b>\$8,409,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$8,409,587</b>	<b>22.56%</b>

## Eau Claire County - Quarterly Financial Transportation & Public Works

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Airport	1,459,853	343,198	0	0	0	343,198	23.51%
Highway	20,929,627	4,374,856	0	0	0	4,374,856	20.90%
Recycling	1,360,100	217,340	0	0	0	217,340	15.98%
<b>Total Transportation &amp; Public Works:</b>	<b>\$23,749,580</b>	<b>\$4,935,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$4,935,394</b>	<b>20.78%</b>

## Eau Claire County - Quarterly Financial Leisure and Education

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
Beaver Creek Reserve	180,000	45,000	0	0	0	45,000	25.00%
CA-Chippewa Valley Museum	25,000	25,000	0	0	0	25,000	100.00%
CA-Paul Bunyan	4,000	4,000	0	0	0	4,000	100.00%
County Parks	1,016,142	154,544	0	0	0	154,544	15.21%
County Snowmobile/ATV Trails	144,287	2,827	0	0	0	2,827	1.96%
Library Charges	783,900	506,965	0	0	0	506,965	64.67%
University Extension Programs	303,351	30,754	0	0	0	30,754	10.14%
<b>Total Leisure and Education</b>	<b>\$2,456,680</b>	<b>\$769,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$769,090</b>	<b>31.31%</b>



## Eau Claire County - Quarterly Financial Conservation & Economic Development

For Period Ending: Q1, 2019

Department/Program	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD	Percent of Budget
CA-Economic Develop	44,318	50,000	0	0	0	50,000	112.82%
CA-Innovation Center	5,682		0	0	0	0	0.00%
CA-Momentum Chippewa Valley	2,500	2,500	0	0	0	2,500	100.00%
County Forest	387,122	85,248	0	0	0	85,248	22.02%
P&D	995,186	196,074	0	0	0	196,074	19.70%
P&D-Land Conservation	445,889	103,489	0	0	0	103,489	23.21%
P&D-Land Records	157,282	25,830	0	0	0	25,830	16.42%
P&D-Water Shed	322,734	24	0	0	0	24	0.01%
Regional PLanning Comm	60,678	60,678	0	0	0	60,678	100.00%
<b>Total Conservation &amp; Economic Development</b>	<b>\$2,421,392</b>	<b>\$523,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$523,844</b>	<b>21.63%</b>



# Finance Department

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To: Eau Claire County Board of Supervisors  
 Date: May 10, 2019  
 Re: March 2019 – 1st Quarter 2019 Financial Report

## Revenues

Revenues tend to be more cyclical in nature than expenses and results from the first quarter aren't always a good predictor for the fiscal year. Many of Eau Claire County's (the "County") grants and aids, the second largest revenue source, are paid on a reimbursement basis and follow the expenditure.

Overall, 18.2% of annual revenues have been recognized through March, which given the lack of sales tax recognized in the first quarter, is above the historical average for the first quarter. Sales tax revenue for Q1 is low due to the lag of sales tax payments and late posting of receipts past the Q1 financial close deadline. Excluding Internal Service Revenue, 16.4% of the 2019 budget revenue was recorded in the first quarter which is comparable to previous years.

It is also important to note that revenues presented are on a cash basis and reversing entries for adjusting the County's records to modified accrual for 2018 will distort 2019 balances to the extent that audit related offsetting accruals may not have been posted yet. The line items most affected by this are Sales Tax and Grants and Aids.

Revenue:	2019 Budget	2019 Q1 Actual	Percent of Budget
01-Tax Levy	\$ 34,019,075	\$ 8,504,818	25.00%
02-Sales Tax	10,849,216	64	0.00%
03-Other Taxes	3,696,580	203,721	5.51%
04-Intergovernment Grants and Aid	33,414,711	3,874,509	11.60%
05-Intergovernmental Charges for Services	10,705,628	3,870,060	36.15%
06-Public Charges for Services	7,208,011	1,403,574	19.47%
07-Licenses & Permits	416,680	80,277	19.27%
08-Fines & Forfeitures	290,000	87,240	30.08%
09-Other Revenue	1,796,716	566,215	31.51%
10-Bond Proceeds	5,190,809	0	0.00%
11-Fund Balance Applied	1,682,742	0	0.00%
12-Fund Transfers	4,600,000	43,667	0.95%
13-Internal Service Fund	0	2,082,086	0.00%
<b>Total Revenues:</b>	<b>\$113,870,168</b>	<b>\$20,716,232</b>	<b>18.19%</b>
<b>Total Revenues Excluding Internal Service</b>	<b>\$113,870,168</b>	<b>\$18,634,147</b>	<b>16.36%</b>

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of Eau Claire County (the County). By August 20, the County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of March 31, 2019 are presented below.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Mar-19	Percent of County-Wide Levy Collected
2017	2018	4.25	32,444,886	172,992,808	686,324	99.60%
2016	2017	\$ 4.09	30,595,302	169,167,068	276,147	99.84%
2015	2016	\$ 4.02	29,015,350	159,300,022	102,416	99.94%
2014	2015	\$ 3.92	27,690,123	155,168,476	9,756	99.99%
2013	2014	\$ 3.88	26,178,192	151,529,795	1,270	100.00%
2012	2013	\$ 3.87	25,397,935	149,660,627	503	100.00%
2011	2012	\$ 3.71	24,493,206	148,648,642	474	100.00%
2010	2011	\$ 3.69	24,284,714	145,603,806	257	100.00%
2009	2010	\$ 3.63	23,500,160	140,446,458	246	100.00%
2008	2009	\$ 3.55	23,102,839	133,600,584	236.06	100.00%
2007	2008	\$ 3.62	19,385,823	129,494,337	249.96	100.00%
<i>Uncollected Taxes as of March 31, 2019</i>					1,077,879	
<i>Uncollected Taxes as of March 31, 2018</i>					890,378	

**Sales tax**

As a reminder, sales tax receipts lag the month of sale by two months. Sales tax collections for the first two months of 2019 are slightly ahead of the 2018 collections for the same period and above the historical monthly average. For further information and details please see the report “Eau Claire County Sales Tax Collection”.

**Vehicle Registration Fee (VRF)**

Beginning in 2019, the County will be collecting a vehicle registration fee. This fee is collected by the State as part of the annual vehicle registration renewal process. The chart below outlines the activity for the first quarter of 2019. Without prior history it is difficult to assess if the County is on-track to meet the budget assumptions and what seasonality may occur with vehicle registrations. Assuming linear registration activity would result in collecting \$575,000 per quarter.

<b>Vehicle Registration Fee Collections</b>	
Collection Month	2019
January	\$ 69,579
February	148,262
March	170,323
Total	\$ 388,164
<b>Budgeted</b>	\$ 2,300,000
YTD Excess (Short)	\$ (1,911,837)

Expenditures for wages, salaries and benefits tend to be spread relatively evenly throughout the year, although due to the year-end accruals and the first payrolls of the year, the expected percentage of expenditure for the first quarter would be closer to ~19% rather than the linear expectation of 25%. Supplies and services in most areas also tend to be spent relatively evenly throughout the year. Debt service is paid in March (interest only) and September (principal and interest). Capital outlay is rarely spent evenly, and there can be significant variability of expenditures by quarter and Q1 expenditures are typically low.

Overall, 20.3% of the 2019 annual expenditures have been recognized through March.

Expenditures	Budget	Actual	Variance u/(o)	% of Budget	YTD Comment
Personnel	\$ 50,476,476	\$ 10,082,978	\$ 40,393,498	19.98%	Impact of year-end accruals and vacancies
Contracted Services	22,592,213	6,251,890	16,340,323	27.67%	
Supplies & Services	15,613,841	2,133,911	13,479,930	13.67%	Lower Highway supplies
Fixed Charges	4,958,747	1,904,899	3,053,848	38.41%	Driven by higher Highway equipment rent
Grants and Losses	2,973,319	2,553,072	420,247	85.87%	Due to community agencies paid at beginning of the year
Debt Service	10,613,645	(510,574)	11,124,219	-4.81%	Build America Bond interest rebates
Capital Outlay & Equipment	6,641,928	683,041	5,958,887	10.28%	Q1 expenditures typically low. Includes Airport and Highway, projects to be bonded for
<b>Total</b>	<b>\$ 113,870,168</b>	<b>\$ 23,099,217</b>	<b>\$ 90,770,951</b>	<b>20.29%</b>	

**Economic Indicators**

The state of the economy is an important leading indicator of potential impact to the County and is monitored through key metrics which include; property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized below.

Economic Indicator Line Items	2016 Total	2017 Total	2018 Total	2019		2019 % of Budget
				Annual Budget	Through 03/31/19	
Interest Collected on						
Delinquent Taxes	\$ 395,823	\$ 379,713	\$ 328,150	\$ 300,000	\$ 62,720	20.91%
Penalties Collected on						
Delinquent Taxes	197,265	186,973	168,129	150,000	31,166	20.78%
Zoning and Permits	388,431	301,573	366,915	315,000	55,266	17.54%
Real Estate Transfer Tax	281,283	312,030	303,241	285,000	55,877	19.61%
Register of Deeds Filing Fees	338,228	395,908	306,455	320,000	61,659	19.27%
Interest Earned on Investments	117,419	203,451	435,089	450,000	93,655	20.81%

**In Conclusion**

The fiscal performance for the first quarter of 2019 is in-line with expectations and historical averages, with 16.4% of the 2019 non-Internal Service budgeted revenue recognized compared to 20.3% of the 2019 budgeted expenditures. Given some annual expenditures are recognized fully in the first quarter, such as Community Services, and grants and aids expenditures precede revenue, it is not unusual for expenditures to exceed revenue early in the fiscal year. The Finance department is introducing new financial reporting in 2019 which will also provide additional information and context. These reports will be 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.

**EAU CLAIRE COUNTY, WISCONSIN**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Quarter Ended March 31, 2019

	<u>General Fund</u>	<u>Human Services Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Taxes	\$ 3,317,345	\$ 2,213,118	\$ 2,558,255	\$ 5,000	\$ 82,839	\$ 8,176,557
Intergovernmental Grants & Aids	263,075	2,057,779	-	-	249,715	2,570,569
Licenses & Permits	80,277	-	-	-	-	80,277
Fines & Forfeitures	87,240	-	-	-	-	87,240
Public Charges for Services	655,388	137,298	-	-	319,491	1,112,177
Intergovernmental Charges for Services	20,924	95,395	-	58,189	-	174,508
Investment Income	93,638	-	-	16	-	93,655
Other Revenues	144,760	704	-	-	187,780	333,245
<b>Total Revenues</b>	<u>4,662,648</u>	<u>4,504,294</u>	<u>2,558,255</u>	<u>63,205</u>	<u>839,825</u>	<u>12,628,228</u>
<b>EXPENDITURES</b>						
General Government	2,535,814	-	-	13,951	-	2,549,765
Public Safety	3,437,609	239,602	-	-	13,680	3,690,891
Public Works	-	-	-	-	217,340	217,340
Health and Human Services	849,789	7,027,172	-	-	571,294	8,448,255
Culture, Recreation and Education	769,090	-	-	-	-	769,090
Conservation and Development	497,637	-	-	-	24	497,661
Capital Outlay						
General Government	-	-	-	214,293	-	214,293
Public Safety	-	-	-	212,453	-	212,453
Health and Human Services	-	-	-	-	-	-
Culture, Recreation and Education	353	-	-	-	-	353
Conservation and Development	-	-	-	24,998	-	24,998
Debt Service						
Principal Retirement	-	-	5,679	-	-	5,679
Interest and Fiscal Charges	-	-	(572,533)	-	-	(572,533)
<b>Total Expenditures</b>	<u>8,090,291</u>	<u>7,266,773</u>	<u>(566,854)</u>	<u>465,695</u>	<u>802,339</u>	<u>16,058,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,427,643)</u>	<u>(2,762,479)</u>	<u>3,125,108</u>	<u>(402,490)</u>	<u>37,486</u>	<u>(3,430,018)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Debt	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(3,427,643)</u>	<u>(2,762,479)</u>	<u>3,125,108</u>	<u>(402,490)</u>	<u>37,486</u>	<u>(3,430,018)</u>

**EAU CLAIRE COUNTY, WISCONSIN**Statement of Revenues, Expenses and  
Changes in Net Position  
Proprietary Funds  
For the Quarter Ended March 31, 2019

	Business-Type Activities Enterprise Funds			Governmental Activities
	Highway Department	Airport	Totals	Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 1,867,284	\$ 253,312	\$ 2,120,595	\$ 2,360,816
Other Charges	1,681,655	-	1,681,655	57,784
Total Operating Revenues	<u>3,548,939</u>	<u>253,312</u>	<u>3,802,250</u>	<u>2,418,600</u>
<b>OPERATING EXPENSES</b>				
Operation and Maintenance	4,374,856	324,772	4,699,628	2,279,251
Depreciation and Amortization			-	-
Claims			-	-
Total Operating Expenses	<u>4,374,856</u>	<u>324,772</u>	<u>4,699,628</u>	<u>2,279,251</u>
Operating Income (Loss)	(825,917)	(71,461)	(897,377)	139,349
<b>NONOPERATING REVENUES (EXPENSES)</b>				
General Property Taxes	419,789	99,758	519,547	-
Intergovernmental Grants	1,238,805	65,136	1,303,940	-
Interest Expense	-	(18,426)	(18,426)	-
Total Nonoperating Revenues (Expenses)	<u>1,658,594</u>	<u>146,467</u>	<u>1,805,061</u>	<u>-</u>
Income (Loss) Before Contributions and Transfers	832,677	75,006	907,684	139,349
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS</b>				
Transfers In (Out)	-	-	-	-
Capital Contributions to Governmental Activities	-	-	-	-
<b>Change in Net Position</b>	<u>832,677</u>	<u>75,006</u>	<u>907,684</u>	<u>139,349</u>

**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**

March 31, 2019 - at 05/01/19

Percent of Year Complete: 25%

Department	Net Surplus/ (Deficit)	2019 Budget Expenses	2019 Actual Expenses	% of Budget	2018 % of Budget	2019 Budget Revenues	2019 Actual Revenues	% of Budget	2018 % of Budget
<b>GENERAL FUND</b>									
Administration	(18,834)	361,749	109,197	30.19%	15.06%	361,749	90,362	24.98%	22.68%
CJCC	33,633	995,717	199,182	20.00%	NA	995,717	232,814	23.38%	NA
Corporation Counsel / Child Support	(218,896)	1,964,890	405,704	20.65%	23.72%	1,964,890	186,808	9.51%	16.03%
County Board	14,678	141,511	20,700	14.63%	20.43%	141,511	35,378	25.00%	25.00%
County Clerk	22,182	290,096	57,272	19.74%	26.61%	290,096	79,455	27.39%	28.14%
Courts	125,410	2,417,982	515,071	21.30%	22.62%	2,417,982	640,482	26.49%	26.50%
District Attorney	(55,798)	1,147,660	248,067	21.62%	23.87%	1,147,660	192,270	16.75%	17.88%
Extension Office	45,469	303,351	30,754	10.14%	10.54%	303,351	76,223	25.13%	24.35%
Facilities	141,197	2,354,859	455,562	19.35%	21.65%	2,354,859	596,759	25.34%	25.23%
Finance	54,163	825,944	158,486	19.19%	25.04%	825,944	212,649	25.75%	31.71%
Human Resources	26,564	710,046	150,948	21.26%	22.48%	710,045	177,511	25.00%	25.00%
Information Services	163,898	2,246,094	370,173	16.48%	14.67%	2,246,094	534,072	23.78%	23.08%
Nondepartmental*	(3,973,372)	5,243,978	1,779,445	33.93%	29.60%	5,243,976	(2,193,930)	-41.84%	-43.56%
Parks and Forest	(11,662)	1,547,551	242,619	15.68%	15.01%	1,547,551	230,957	14.92%	17.30%
Planning and Development	(88,769)	1,628,290	376,755	23.14%	26.37%	1,628,290	287,987	17.69%	16.78%
Register in Probate	9,730	270,156	54,685	20.24%	22.98%	270,156	64,414	23.84%	23.12%
Register of Deeds	(36,876)	331,958	59,636	17.96%	19.42%	331,959	22,761	6.86%	6.26%
Sheriff	335,005	12,961,753	2,751,703	21.23%	24.04%	12,961,753	3,086,708	23.81%	23.98%
Treasurer	(24,850)	321,294	59,066	18.38%	22.90%	321,296	34,217	10.65%	18.76%
Veterans Office	29,484	273,809	45,268	16.53%	18.75%	273,809	74,752	27.30%	29.44%
<b>TOTAL GENERAL FUND</b>	<b>(3,427,643)</b>	<b>36,338,688</b>	<b>8,090,291</b>	<b>22.26%</b>	<b>22.92%</b>	<b>36,338,688</b>	<b>4,662,648</b>	<b>12.83%</b>	<b>15.52%</b>

\*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation Center, Health Department, Library, Beaver Cree

\*Nondepartmental revenues include county sales tax, forest crop taxes, other shared taxes, allocated property taxes, Medical Examiner fees, and other general government grant

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)  
 March 31, 2019 - at 05/01/19  
 Percent of Year Complete: 25%

Department	Net Surplus/ (Deficit)	2019 Budget Expenses	2019 Actual Expenses	% of Budget	2018 % of Budget	2019 Budget Revenues	2019 Actual Revenues	% of Budget	2018 % of Budget
<b>HEALTH AND HUMAN SERVICES FUND</b>	<b>(2,762,479)</b>	<b>32,432,372</b>	<b>7,266,773</b>	<b>22.41%</b>	<b>25.20%</b>	<b>32,432,372</b>	<b>4,504,294</b>	<b>13.89%</b>	<b>10.96%</b>
<b>DEBT SERVICE FUND</b>	<b>3,125,108</b>	<b>10,413,716</b>	<b>(566,854)</b>	<b>-5.44%</b>	<b>10.59%</b>	<b>10,413,716</b>	<b>2,558,255</b>	<b>24.57%</b>	<b>23.56%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>(402,490)</b>	<b>5,377,159</b>	<b>465,695</b>	<b>8.66%</b>	<b>1.04%</b>	<b>5,377,159</b>	<b>63,205</b>	<b>1.18%</b>	<b>39.00%</b>
<b>ENTERPRISE FUNDS</b>									
Airport	75,006	1,459,853	343,198	23.51%	24.88%	1,459,853	418,205	28.65%	28.35%
Highway	832,677	20,929,627	4,374,856	20.90%	16.35%	20,929,627	5,207,533	24.88%	16.89%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>907,684</b>	<b>22,389,480</b>	<b>4,718,054</b>	<b>21.07%</b>	<b>16.88%</b>	<b>22,389,480</b>	<b>5,625,737</b>	<b>25.13%</b>	<b>17.60%</b>
<b>SPECIAL REVENUE FUNDS</b>									
Land Records Retained Fees	20,760	100,000	-	0.00%	0.00%	100,000	20,760	20.76%	0.00%
Watershed	10,792	322,734	24	0.01%	0.00%	322,734	10,817	3.35%	0.00%
Recycling	81,954	1,360,100	217,340	15.98%	15.21%	1,360,100	299,294	22.01%	20.00%
West Central Drug Task Force (Forfeiture Funds)	123,650	93,130	13,680	14.69%	17.62%	93,130	137,330	147.46%	13.13%
Aging and Disability Resource Center	(199,669)	3,203,088	571,294	17.84%	21.96%	3,203,088	371,625	11.60%	2.89%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>37,486</b>	<b>5,079,052</b>	<b>802,339</b>	<b>15.80%</b>	<b>18.67%</b>	<b>5,079,052</b>	<b>839,825</b>	<b>16.54%</b>	<b>8.93%</b>
Risk Management	(105,156)	1,839,701	421,671	22.92%	40.89%	1,839,701	316,515	17.20%	68.18%
Health Insurance	244,505	-	1,901,247	NA	NA	-	2,145,753	NA	NA
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>139,349</b>	<b>1,839,701</b>	<b>2,322,918</b>	<b>126.27%</b>	<b>40.89%</b>	<b>1,839,701</b>	<b>2,462,267</b>	<b>133.84%</b>	<b>68.18%</b>
<b>TOTAL COUNTY</b>	<b>(2,382,985)</b>	<b>113,870,168</b>	<b>23,099,217</b>	<b>20.29%</b>	<b>20.18%</b>	<b>113,870,168</b>	<b>20,716,232</b>	<b>18.19%</b>	<b>15.17%</b>
<b>Original Adopted Budget</b>		<b>113,657,654</b>							
Additional Grants	Res 18-19/118	212,514							
<b>Adjusted Budget</b>		<b>113,870,168</b>							

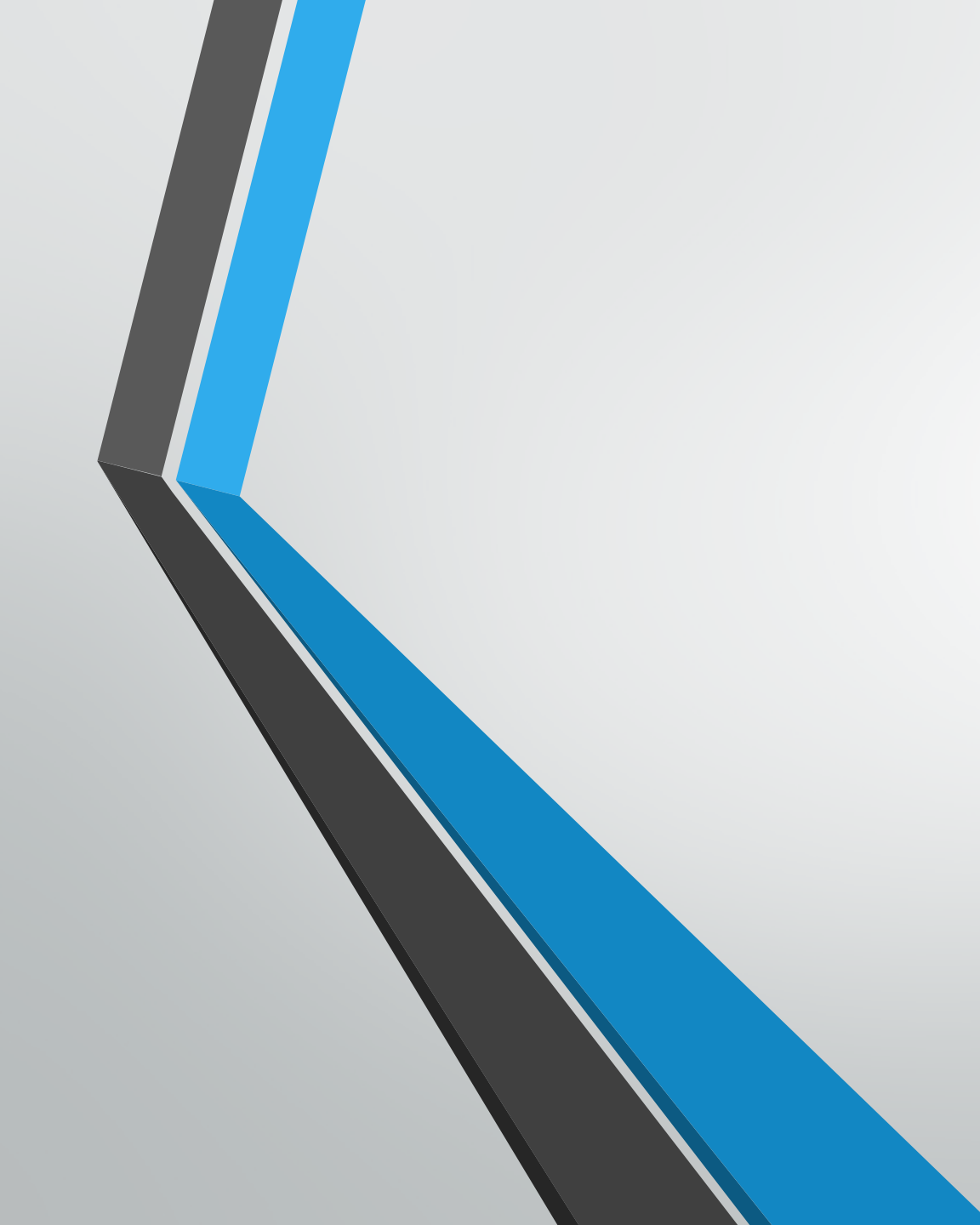


## Eau Claire County Sales Tax Collections

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
January	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798
February	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281
March	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	
May	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	
June	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	
July	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	
August	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	
September	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	
October	642,499	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	
November	728,502	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	
December	692,239	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	
<b>Total</b>	<b>\$ 7,734,272</b>	<b>\$ 8,240,305</b>	<b>\$ 8,768,781</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 10,525,839</b>	<b>\$ 11,033,555</b>	<b>\$ 1,374,078</b>
<b>Budgeted</b>	<b>\$ 7,675,000</b>	<b>\$ 7,675,000</b>	<b>\$ 7,800,000</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>	<b>\$ 10,100,000</b>	<b>\$ 10,849,216</b>
Excess (Short)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ (9,475,138)
	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	
<b>Total County Taxable Sales</b>	<b>\$ 1,546,854,400</b>	<b>\$ 1,648,061,000</b>	<b>\$ 1,753,756,200</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 2,105,167,718</b>	<b>\$ 2,206,710,922</b>	<b>\$ 274,815,674</b>
<b>Yearly Average</b>	<b>\$ 644,523</b>	<b>\$ 686,692</b>	<b>\$ 730,732</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 877,153</b>	<b>\$ 919,463</b>	<b>\$ 687,039</b>

Month	Monthly Avg	Median
January	\$ 669,889	\$ 652,606
February	\$ 665,231	\$ 633,491
March	\$ 774,074	\$ 834,428
April	\$ 770,568	\$ 741,448
May	\$ 767,319	\$ 803,003
June	\$ 857,223	\$ 872,811
July	\$ 836,853	\$ 764,686
August	\$ 831,760	\$ 823,653
September	\$ 831,901	\$ 804,241
October	\$ 788,549	\$ 789,472
November	\$ 788,933	\$ 799,401
December	\$ 860,950	\$ 817,298

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



# Q1'2019 Financial Highlights

May 21, 2019

# Q1'2019 Finance Notes

- Overall Q1 financial results were slightly better than the last two years
  - Q1'19 revenues (adjusted for Internal Services) amounted to 16.4% of the budget, ~2% better than results from 2017 and 2018
  - Q1'19 expenditures amounted to 20.3% of the budget which was relatively flat to 2018 results
- Revenues historically and structurally are lower than expenditures, particularly in Q1
  - Grant/aid revenues are a significant portion of revenue (29%) and typically lag expenditures
  - Sales tax collections lag two months from the month of sale and the first receipts of the year sometimes fall into April
- Vehicle Registration fees collected amount to \$388K
  - Need more historical data to understand the linearity of collections relative to registrations
  - Q1 collection was 16.9% of the budget

# Q1'2019 Finance Notes

- Personnel expenditures compared to budget were comparable to previous years
  - Total personnel expenditures amounted to \$10.1M, ~20% of the 2019 budget amount, in-line with expectations
  - Overtime expenditures compared to budget were high at 45.6% driven by Highway overages due to the snow events, excluding Highway charges, the remainder of the County was at ~25%
- Grant expenditures are historically high in Q1 due to full-year community agency payments made in Q1
- Out-of-county inmate housing costs were lower than the previous year Q1 was \$19K versus \$24K in 2018
- Q1'2019 expenditures for Alternate Care were up from the expenditures in Q1'2018

# Quarterly Financial Reports on Report Central

## Report

County-Wide Budget to Actual Summary

General Government - Budget to Actual

Judicial - Budget to Actual

Public Safety - Budget to Actual

Health & Social Services - Budget to Actual

Transportation & Public Works - Budget to Actual

Leisure & Education - Budget to Actual

Conservation & Economic Development - Budget to Actual

Director's Report

Statement of Changes in Fund Balance

Department/Fund Balance Actual to Budget

Sales Tax Revenue

## Description

Summary of revenue by source and expenditures by program

Activity for the program area for the quarter

Activity for the program area for the quarter

Activity for the program area for the quarter

Activity for the program area for the quarter

Activity for the program area for the quarter

Activity for the program area for the quarter

Activity for the program area for the quarter

Director's comments on the financial results for the quarter

Year-to-Date view of revenues and expenditures by program & fund

Year-to-Date view of revenues and expenditures by department & fund

Historical view of Sales Tax revenue by month/year