

# Eau Claire County - Quarterly Financial

## Budget to Actual Summary

For Period Ending: Q2, 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	8,504,877	0	0	17,009,696	50.00%
02-Sales Tax	10,849,216	64	3,188,001	0	0	3,188,065	29.39%
03-Other Taxes	5,996,580	591,884	1,129,043	0	0	1,720,928	28.70%
04-Intergovernment Grants and Aid	31,112,711	3,486,346	4,290,850	0	0	7,777,196	25.00%
05-Intergovernmental Charges for Services	9,547,628	3,591,329	1,831,031	0	0	5,422,360	56.79%
06-Public Charges for Services	7,208,011	1,403,574	1,912,035	0	0	3,315,610	46.00%
07-Licenses & Permits	416,680	80,277	145,231	0	0	225,509	54.12%
08-Fines & Forfeitures	290,000	87,240	204,057	0	0	291,297	100.45%
09-Other Revenue	1,775,716	508,431	600,096	0	0	1,108,528	62.43%
10-Bond Proceeds	5,190,809			0	0	0	0.00%
11-Fund Balance Applied	2,776,587		0	0	0	0	0.00%
12-Fund Transfers	4,600,000			0	0	0	0.00%
<b>Total Revenues:</b>	<b>\$113,783,013</b>	<b>\$18,253,965</b>	<b>21,805,223</b>	<b>0</b>	<b>0</b>	<b>40,059,188</b>	<b>35.21%</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	8,904,707	1,644,616	1,964,218	0	0	3,608,833	40.53%
02-Judicial	5,003,802	1,089,077	1,103,999	0	0	2,193,076	43.83%
03-Public Safety	16,712,630	3,519,800	3,902,970	0	0	7,422,770	44.41%
04-Health	37,335,830	8,409,587	9,760,400	0	0	18,169,988	48.67%
05-Transportation & Public Works	23,749,580	4,935,394	5,172,541	0	0	10,107,935	42.56%
06-Leisure	2,476,180	769,090	392,233	0	0	1,161,322	46.90%
07-Conservation & Economic Development	2,401,013	523,844	527,394	0	0	1,051,238	43.78%
08-Debt Service	10,413,716	-566,854	1,010,690	0	0	443,836	4.26%
09-Capital Projects (General)	6,808,555	451,744	1,144,508	0	0	1,596,252	23.44%
<b>Total Expenditures:</b>	<b>\$113,806,013</b>	<b>\$20,776,299</b>	<b>24,978,952.44</b>	<b>0</b>	<b>0</b>	<b>\$45,755,252</b>	<b>40.20%</b>

	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Q3 Actual	2019 Q4 Actual	2019 Actual YTD
<b>Net Surplus/(-Deficit)</b>	<b>(\$23,000)</b>	<b>(\$2,522,334)</b>	<b>(\$3,173,730)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,696,064)</b>

## Eau Claire County - Quarterly Financial General Government

For Period Ending: Q2, 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	16,444	100.00%
Central Duplicating/Mail	0	14,357	17,519	0	0	31,876	0.00%
Contingency/Risk Pool	290,000		0	0	0	0	0.00%
Corp Counsel	713,716	146,899	226,761	0	0	373,660	52.35%
County Administrator	409,749	109,197	48,962	0	0	158,159	38.60%
County Board	141,511	20,700	25,343	0	0	46,042	32.54%
County Clerk	290,096	57,272	68,678	0	0	125,950	43.42%
County Treasurer	321,294	59,066	66,546	0	0	125,612	39.10%
Courthouse Facilities/Ag Center	2,357,691	455,562	532,012	0	0	987,574	41.89%
Finance	825,944	156,184	186,407	0	0	342,592	41.48%
Human Resources	710,046	150,948	139,658	0	0	290,606	40.93%
Information Systems	2,246,094	372,069	573,320	0	0	945,390	42.09%
Nondepartmental Overhead	150,164	26,283	26,143	0	0	52,425	34.91%
Register of Deeds	331,958	59,636	52,868	0	0	112,504	33.89%
Risk Mgmt/Workers Comp	0					0	0.00%
<b>Total General Government:</b>	<b>\$8,804,707</b>	<b>\$1,644,616</b>	<b>\$1,964,218</b>			<b>\$3,608,833</b>	<b>40.99%</b>

# Eau Claire County - Quarterly Financial

## Judicial

For Period Ending: Q2, 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	181,461	0	0	341,631	51.82%
Clerk of Courts	1,488,320	308,345	335,575	0	0	643,920	43.26%
Court Attorney Fees	270,400	46,556	68,864	0	0	115,420	42.68%
Criminal Justice Collaborating Council	995,717	199,182	178,717	0	0	377,899	37.95%
District Attorney	1,147,660	248,067	243,302	0	0	491,369	42.81%
Register in Probate	270,156	54,685	62,676	0	0	117,360	43.44%
Restorative Justice	38,668	38,668		0	0	38,668	100.00%
Try Mediation	133,619	33,405	33,405	0	0	66,810	50.00%
<b>Total Judicial</b>	<b>\$5,003,802</b>	<b>\$1,089,077</b>	<b>1,103,998.88</b>	<b>0</b>	<b>0</b>	<b>\$2,193,076</b>	<b>43.83%</b>

# Eau Claire County - Quarterly Financial

## Public Safety

For Period Ending: Q2, 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	6,000	100.00%
Communication Center	1,729,560	429,362	429,362	0	0	858,725	49.65%
Emergency Management	129,932	51,362	31,184	0	0	82,546	63.53%
Juvenile Detention	1,293,675	239,602	292,701	0	0	532,302	41.15%
Medical Examiner	358,025	28,091	77,183	0	0	105,274	29.40%
Sheriff-Admin Services	1,039,871	275,963	212,354	0	0	488,318	46.96%
Sheriff-Field Services	4,565,061	882,666	1,069,392	0	0	1,952,057	42.76%
Sheriff-Security Services	7,590,505	1,606,754	1,790,794	0	0	3,397,548	44.76%
<b>Total Public Safety:</b>	<b>\$16,712,630</b>	<b>\$3,519,800</b>	<b>3,902,970</b>	<b>0</b>	<b>0</b>	<b>\$7,422,770</b>	<b>44.41%</b>

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

For Period Ending: Q2, 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	668,362	0	0	1,239,656	38.70%
CA-Bolton Refuge House	0	22,500		0	0	22,500	0.00%
CA-Children's SVC Society	32,211	20,000	1,251	0	0	21,251	65.97%
CA-Family Promise	0	15,500		0	0	15,500	0.00%
CA-Family Resource	0	16,600		0	0	16,600	0.00%
CA-Humane Assoc	43,620	43,698		0	0	43,698	100.18%
CA-Other	74,600	0		0	0	0	0.00%
CA-Senior Centers	60,000	60,000		0	0	60,000	100.00%
CA-Soujourner House	13,000	13,000		0	0	13,000	100.00%
Child Support Program	1,251,174	258,805	297,189	0	0	555,993	44.44%
Health Department	1,214,200	315,750	303,550	0	0	619,300	51.00%
HS-Behavior Health & DD	15,491,288	3,194,100	4,534,909	0	0	7,729,009	49.89%
HS-Income Maintenance	3,194,403	634,492	643,129	0	0	1,277,621	40.00%
HS-Other	3,962,345	712,202	678,897	0	0	1,391,099	35.11%
HS-Social Services	8,490,661	2,486,378	2,570,879	0	0	5,057,256	59.56%
Veterans Services	305,240	45,268	62,235	0	0	107,503	35.22%
<b>Total Health &amp; Social Services</b>	<b>\$37,335,830</b>	<b>\$8,409,587</b>	<b>9,760,400.1</b>	<b>0</b>	<b>0</b>	<b>\$18,169,988</b>	<b>48.67%</b>

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

For Period Ending: Q2, 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	235,480	0	0	578,679	39.64%
Highway	20,929,627	4,374,856	4,581,231	0	0	8,956,086	42.79%
Recycling	1,360,100	217,340	355,830	0	0	573,170	42.14%
<b>Total Transportation &amp; Public Works:</b>	<b>\$23,749,580</b>	<b>\$4,935,394</b>	<b>5,172,541</b>	<b>0</b>	<b>0</b>	<b>\$10,107,935</b>	<b>42.56%</b>

## Eau Claire County - Quarterly Financial Leisure and Education

For Period Ending: Q2, 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	45,000	0	0	90,000	50.00%
CA-Chippewa Valley Museum	25,000	25,000		0	0	25,000	100.00%
CA-Paul Bunyan	4,000	4,000		0	0	4,000	100.00%
County Parks	1,035,642	154,544	219,234	0	0	373,778	36.09%
County Snowmobile/ATV Trails	144,287	2,827	26,562	0	0	29,389	20.37%
Library Charges	783,900	506,965		0	0	506,965	64.67%
University Extension Programs	303,351	30,754	101,436	0	0	132,190	43.58%
<b>Total Leisure and Education</b>	<b>\$2,476,180</b>	<b>\$769,090</b>	<b>392,232.73</b>	<b>0</b>	<b>0</b>	<b>\$1,161,322</b>	<b>46.90%</b>

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

For Period Ending: Q2, 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	50,000	112.82%
CA-Innovation Center	5,682			0	0	0	0.00%
CA-Momentum Chippewa Valley	2,500	2,500		0	0	2,500	100.00%
County Forest	402,388	85,248	72,083	0	0	157,332	39.10%
P&D	995,186	196,074	258,709	0	0	454,783	45.70%
P&D-Land Conservation	445,889	103,489	92,078	0	0	195,568	43.86%
P&D-Land Records	211,637	25,830	26,724	0	0	52,553	24.83%
P&D-Water Shed	322,734	24	77,800	0	0	77,824	24.11%
Regional PLanning Comm	60,678	60,678		0	0	60,678	100.00%
<b>Total Conservation &amp; Economic Development</b>	<b>\$2,491,013</b>	<b>\$523,844</b>	<b>527,394</b>	<b>0</b>	<b>0</b>	<b>\$1,051,238</b>	<b>42.20%</b>





# Finance Department

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To: Finance & Budget Committee and Eau Claire County Board of Supervisors  
Date: August 12, 2019  
Re: June 2019 – 2nd Quarter 2019 Financial Report

## Revenues

Revenues tend to be more cyclical in nature than expenses, but by the second quarter of the fiscal year some directional inferences can be drawn. While many of Eau Claire County's (the "County") grants and aids, the second largest revenue source for the County, are paid on a reimbursement basis and follow the expenditure, other revenues such as those from public charges for services are more linear in nature.

Overall, excluding Bond Proceeds, and Fund Balance Applied/Transfers, 39.6% of the 2019 budgeted revenues have been recognized through June, which is ~5% (~\$3M) higher than compared to Q2'18. The increase year-to-year (YTY) is primarily driven by revenues from Highway that are \$1.9M higher YTY due to collections from the Vehicle Registration fee and higher State aid resulting from higher contracted winter maintenance work. Sales tax collections YTD as a percent of the budget are expected to be lower based on the timing and collection process and Intergovernmental Grants & Aids are traditionally lower through the first half of the year as well. Public Charges for Services through Q2 is running behind at 46% of budget, primarily due to lower revenues YTD from inmate fees, park entrance fees, timber sales, and Register of Deeds fees. We will continue to monitor these areas during Q3 for any indications of potential shortfalls from the budget, although early indications are that these areas will rebound in the second half of 2019.

Revenue:	2019 Budget	2019 Q1 Actual	2019 Q2 Actual	2019 Actual YTD	Percent of Budget
01-Tax Levy	\$ 34,019,075	\$ 8,504,818	\$ 8,504,877	\$ 17,009,696	50.00%
02-Sales Tax	10,849,216	64	3,188,001	3,188,065	29.39%
03-Other Taxes	5,996,580	591,884	1,129,043	1,720,928	28.70%
04-Intergovernment Grants and Aid	31,112,711	3,486,346	4,290,850	7,777,196	25.00%
05-Intergovernmental Charges for Services	9,547,628	3,591,329	1,831,031	5,422,360	56.79%
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07-Licenses & Permits	416,680	80,277	145,231	225,509	54.12%
08-Fines & Forfeitures	290,000	87,240	204,057	291,297	100.45%
09-Other Revenue	1,775,716	508,431	600,096	1,108,528	62.43%
10-Bond Proceeds	5,190,809			0	0.00%
11-Fund Balance Applied	2,776,587			0	0.00%
12-Fund Transfers	4,600,000			0	0.00%
<b>Total Revenues:</b>	<b>\$113,783,013</b>	<b>\$18,253,965</b>	<b>\$ 21,805,223</b>	<b>\$ 40,059,188</b>	<b>35.21%</b>
<b>Excluding Bond Proceeds, Fund Balance Applied and Fund Transfers</b>	<b>\$101,215,617</b>			<b>\$ 40,059,188</b>	<b>39.58%</b>
				<b>\$ 36,877,484</b>	<b>34.12%</b>

**Property Taxes**

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 June 30, 2019 are presented below.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of	Percent of County-Wide Levy Collected
					30-Jun-19	
2018	2019	\$ 4.06	\$ 34,228,107	173,460,506	32,518,351	76.93%
2017	2018	\$ 4.09	\$ 32,444,886	172,992,808	622,897	99.64%
2016	2017	\$ 4.09	\$ 30,595,302	169,167,068	231,046	99.86%
2015	2016	\$ 4.02	\$ 29,015,350	159,300,022	57,912	99.96%
2014	2015	\$ 3.92	\$ 27,690,123	155,168,476	5,043	100.00%
2013	2014	\$ 3.88	\$ 26,178,192	151,529,795	1,195	100.00%
2012	2013	\$ 3.87	\$ 25,397,935	149,660,627	301	100.00%
2011	2012	\$ 3.71	\$ 24,493,206	148,648,642	268	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	100.00%
2007	2008	\$ 3.62	\$ 19,385,823	129,494,337	250	100.00%
<i>Uncollected Taxes as of June 30, 2019</i>					33,438,002	
<i>Uncollected Taxes as of June 30, 2018</i>					32,247,185	

**Sales Tax**

As a reminder, sales tax receipts lag the month of sale by two months. Sales tax collections for the first five months of 2019 are essentially flat to collections for the same period one year ago, \$4.2M. The monthly average through the same period is down from what has been experienced in 2017-2018 and more in line with the monthly average experienced in 2016. That being said, the second half of the year has historically been stronger than the first half and collections for the month of May were the highest historically for that month. For further information and details please see the report “Eau Claire County Sales Tax Collection” found as part of the County wide reports under the Report Central website.

**Vehicle Registration Fee (VRF)**

This fee is collected by the State as part of the annual vehicle registration renewal process. The chart below outlines the activity through June of 2019. Assuming the collection activity continues to follow that of the past four months we are on track to meet the budgeted amount.

Collection Month	2019	
January	\$	69,579
February		148,262
March		170,323
April		225,742
May		238,091
June		221,855
<b>Total</b>	<b>\$</b>	<b>1,073,852</b>
<b>Budget</b>	<b>\$</b>	<b>2,300,000</b>
Excess (Short)	\$	(1,226,149)

**Expenditures**

**Expenditures by Program**

A summary of the expenditures by program, which excludes the impact of Internal Service Funds, is shown below and provides a functional perspective of the expenditures in relationship to the adopted budget. All the County departments fall into one or more of the program areas listed below. Analysis of the program expenditures may provide some insight into the demands of the community and the resulting expenditures incurred.

Internal Service funds provide services to other departments. The County has three internal service funds: Risk Management, Health Insurance, and Shared Services. Departments budget for their share of these expenditures as part of their annual budget.

Overall expenditures by program through Q2'19 were 40% of the 2019 budgeted amount. From a more operational perspective, excluding Debt Service and Capital Projects, expenditures through Q2'19 amounted to \$43.7M (45.3%) of the budget which is ~1% lower than the relative percentage through Q2'18.

<b>Expenditure:</b>	<b>2019 Budget</b>	<b>2019 Q1 Actual</b>	<b>2019 Q2 Actual</b>	<b>2019 Actual YTD</b>	<b>Percent of Budget</b>
01-General Government	\$ 8,904,707	\$ 1,644,616	\$ 1,964,218	\$ 3,608,833	40.53%
02-Judicial	5,003,802	1,089,077	1,103,999	2,193,076	43.83%
03-Public Safety	16,712,630	3,519,800	3,902,970	7,422,770	44.41%
04-Health	37,335,830	8,409,587	9,760,400	18,169,988	48.67%
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06-Leisure	2,476,180	769,090	392,233	1,161,322	46.90%
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08-Debt Service	10,413,716	-566,854	1,010,690	443,836	4.26%
09-Capital Projects (General)	6,808,555	451,744	1,144,508	1,596,252	23.44%
<b>Total Expenditures:</b>	<b>\$113,806,013</b>	<b>\$20,776,299</b>	<b>\$ 24,978,952</b>	<b>\$ 45,755,252</b>	<b>40.20%</b>
<b>Excluding Debt Service &amp; Capital Projects</b>	<b>\$96,583,742</b>			<b>\$43,715,163</b>	<b>45.26%</b>
			<b>Q2'18</b>	<b>\$44,211,706</b>	<b>46.59%</b>

**Expenditures by Category**

Expenditures by category are represented below and provide a greater understanding of the source of the expenditure. Through Q2'19 overall total expenditures, including Internal Service Funds, amounted to 44.2% of the adopted budget, which from a percentage perspective is essentially flat to that experienced through Q2'18. The largest expenditure category, Personnel costs, are primarily driven by the amount of vacant FTE positions, which at the end of Q2'19 amounted to ~40 open positions. This is fairly consistent with the number in Q2'18. Personnel costs impact all programs across the county and is a main factor in overall program expenditure variances to budget. For additional information on Personnel costs please see the Trended Personnel Report found under the County wide reports in Report Central.

Increased Comprehensive Community Services (CCS) activity experienced by the Department of Human Services (DHS) through Q2'19 resulted in increased spending in both Contracted Services and Supplies and Services above the 2019 budgeted amounts halfway through 2019, although CCS expenditures are 100% reimbursed. The number of CCS participants through Q2'19 has already exceeded the number seen for all of 2018. In addition, DHS has seen an increase in the expenditures in Contracted Services for Alternate Care and Adult Protective Services.

Supplies & Services expenditures are typically more linear and through Q2'19 are running lower than expected, despite an increase seen by DHS in that category.

Fixed charges are above expectations through Q2. The primary driver for the increase in fixed charges is related to higher equipment rental by the Highway department to support the Winter season, which is covered by additional State aid.

Debt service is paid in March (interest only) and September (principal and interest). Capital outlay is typically more weighted to the second half of the year, and thus expenditures through Q2 are not a good indicator of the expected annual capital spending.

Expenditures	Budget	Actual	Variance u/(o)	% of Budget	YTD Comment
Personnel	\$ 50,476,476	\$ 21,094,036	\$ 29,382,440	41.8%	Primarily driven by vacancies (40), ~\$1M salary impact for half of a year
Contracted Services	22,726,069	13,338,113	9,387,956	58.7%	Driven by DHS at 69% YTD due to higher CCS activity than expected, resulting in an increase in contracted services, along with increased costs for Alternate Care and Adult Protective services
Supplies & Services	15,722,376	5,463,867	10,258,509	34.8%	Primarily driven by DHS at 58% YTD due to the increased activity in CCS
Fixed Charges	4,958,747	2,946,998	2,011,749	59.4%	Due to higher Highway equipment rental expense (80% YTD) due to additional Winter equipment needs
Internal Service Funds, Other	2,995,581	5,661,930	(2,666,349)	189.0%	Includes new health insurance Internal Service fund which had no budget. Preliminary analysis appears we may have a surplus in that fund in 2019. Community Agencies also are paid their annual amount in Q1.
Debt Service	10,613,645	507,931	10,105,714	4.8%	Lower due to offset of the Build America Bond interest rebates received (~\$500K) from filing for previous years credits
Capital Outlay & Equipment	8,152,821	2,114,329	6,038,492	25.9%	Driven by lower Highway capital spending YTD. Expecting the second half of the year will increase
<b>Total</b>	<b>\$ 115,645,714</b>	<b>\$ 51,127,203</b>	<b>\$ 64,518,511</b>	<b>44.2%</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. At this point none of the metrics through Q2'19 provide any reason for concern. The key metrics being monitored are summarized below.

<b>Economic Indicator Line Items</b>	<b>2016 Total</b>	<b>2017 Total</b>	<b>2018 Total</b>	<b>2019 Annual Budget</b>	<b>Actual through 06/30/19</b>	<b>2019 % of Budget</b>
Interest Collected on Delinquent Taxes	\$ 395,823	\$ 379,713	\$ 328,150	\$ 300,000	\$ 122,147	40.72%
Penalties Collected on Delinquent Taxes	197,265	186,973	168,129	150,000	60,829	40.55%
Zoning and Permits	388,431	301,573	366,915	315,000	178,496	56.67%
Real Estate Transfer Tax	281,283	312,030	303,241	285,000	144,525	50.71%
Register of Deeds Filing Fees	338,228	395,908	306,455	320,000	138,464	43.27%
Interest Earned on Investments	117,419	203,451	435,089	450,000	238,426	52.98%

**In Conclusion**

The YTD fiscal performance through the second quarter of 2019 is slightly ahead of what was experienced in 2018 with regards to revenue and flat YTY with regards to expenditures. Public Charges for Services is slightly behind through the first half of 2019, which will require closer monitoring during Q3'19 for any indications of a potential shortfall in that area. In addition, sales tax collections on a monthly average are behind what we have seen the past two years, but the month of May produced the highest historical collections for that month, so there is reason for cautious optimism. Sales tax certainly is impacted by the economic conditions and we will need a strong second half of 2019 to meet the budget amount.

While overall expenditures are relatively flat YTY as a percentage of the budget, we do need to monitor the spending for Contractual Services, which was above 50% of budget through Q2. Continued increased spending in Contracted Services, particularly resulting from Alternate Care and Adult Protective Services, could have an impact on the overall 2019 results.

Overall, it is not unusual for expenditures to exceed revenues through the first half of the year, and 2019 is proving to not be an exception. While the revenue based on percentage through Q2 is above that seen in 2018, it does have a couple areas that we will need to monitor. This along with the potential for increased Contracted Services costs provide a basis for close financial monitoring during Q3.

The Finance department is continuing to introduce and refine financial reporting in 2019 which should assist in providing 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.

Respectfully Submitted,

Norbert Kirk  
 Finance Director

**EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)**  
**June 30, 2019 - at 07/26/19**  
**Percent of Year Complete: 50%**

<b>Department</b>	<b>Variance to Budget</b>	<b>2019 Budget Expenses</b>	<b>2019 Actual Expenses</b>	<b>% of Budget</b>	<b>2018 % of Budget</b>	<b>2019 Budget Revenues</b>	<b>2019 Actual Revenues</b>	<b>% of Budget</b>	<b>2018 % of Budget</b>
<b>GENERAL FUND</b>									
Administration	22,875	409,749	158,159	38.60%	32.21%	409,749	181,035	44.18%	44.95%
CJCC	100,265	995,717	377,899	37.95%	NA	995,717	478,164	48.02%	NA
Corporation Counsel / Child Support	(261,585)	1,964,890	929,654	47.31%	44.84%	1,964,890	668,069	34.00%	45.54%
County Board	24,713	141,511	46,042	32.54%	43.98%	141,511	70,756	50.00%	50.00%
County Clerk	29,464	290,096	125,950	43.42%	45.00%	290,096	155,415	53.57%	50.67%
Courts	272,322	2,417,982	1,100,971	45.53%	47.01%	2,417,982	1,373,293	56.80%	48.10%
District Attorney	(48,782)	1,147,660	491,369	42.81%	47.01%	1,147,660	442,587	38.56%	40.65%
Extension Office	19,196	303,351	132,190	43.58%	46.47%	303,351	151,386	49.90%	49.67%
Facilities	208,010	2,357,691	987,574	41.89%	41.60%	2,357,691	1,195,584	50.71%	50.28%
Finance	81,128	825,944	342,592	41.48%	53.86%	825,944	423,719	51.30%	49.72%
Human Resources	64,418	710,046	290,606	40.93%	44.65%	710,045	355,023	50.00%	50.00%
Information Services	133,180	2,246,094	934,963	41.63%	30.67%	2,246,094	1,068,143	47.56%	45.36%
Nondepartmental*	(3,709,575)	5,233,978	2,694,087	51.47%	73.01%	5,233,976	(1,015,490)	-19.40%	-45.51%
Parks and Forest	91,776	1,582,317	560,499	35.42%	33.82%	1,582,317	652,275	41.22%	28.94%
Planning and Development	(115,625)	1,692,645	785,450	46.40%	53.25%	1,692,645	669,825	39.57%	37.65%
Register in Probate	14,473	270,156	117,360	43.44%	42.49%	270,156	131,833	48.80%	47.58%
Register of Deeds	(14,717)	331,958	112,504	33.89%	50.88%	331,959	97,788	29.46%	47.05%
Sheriff	538,276	13,098,494	5,819,362	44.43%	47.56%	13,098,494	6,357,638	48.54%	48.65%
Treasurer	42,044	321,294	125,612	39.10%	43.01%	321,296	167,658	52.18%	59.54%
Veterans Office	29,783	305,240	107,503	35.22%	40.58%	305,240	137,286	44.98%	53.59%
<b>TOTAL GENERAL FUND</b>	<b>(2,478,360)</b>	<b>36,646,812</b>	<b>16,240,345</b>	<b>44.32%</b>	<b>46.81%</b>	<b>36,646,812</b>	<b>13,761,985</b>	<b>37.55%</b>	<b>36.06%</b>

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

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

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)  
 June 30, 2019 - at 07/26/19  
 Percent of Year Complete: 50%

Department	Variance to Budget	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>(6,029,722)</b>	<b>32,464,583</b>	<b>15,988,539</b>	<b>49.25%</b>	<b>55.71%</b>	<b>32,464,583</b>	<b>9,958,817</b>	<b>30.68%</b>	<b>35.48%</b>
<b>DEBT SERVICE FUND</b>	<b>4,672,673</b>	<b>10,413,716</b>	<b>443,836</b>	<b>4.26%</b>	<b>10.45%</b>	<b>10,413,716</b>	<b>5,116,510</b>	<b>49.13%</b>	<b>47.13%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>(1,501,432)</b>	<b>6,808,555</b>	<b>1,638,555</b>	<b>24.07%</b>	<b>19.21%</b>	<b>6,808,555</b>	<b>137,123</b>	<b>2.01%</b>	<b>0.97%</b>
<b>ENTERPRISE FUNDS</b>									
Airport	210,623	1,459,853	578,679	39.64%	55.28%	1,459,853	789,302	54.07%	52.25%
Highway	(839,798)	20,929,627	8,956,086	42.79%	31.90%	20,929,627	8,116,289	38.78%	28.43%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>(629,175)</b>	<b>22,389,480</b>	<b>9,534,765</b>	<b>42.59%</b>	<b>33.35%</b>	<b>22,389,480</b>	<b>8,905,590</b>	<b>39.78%</b>	<b>29.91%</b>
<b>SPECIAL REVENUE FUNDS</b>									
Land Records Retained Fees	50,384	100,000	-	0.00%	0.00%	100,000	50,384	50.38%	55.08%
Watershed	(64,507)	322,734	77,824	24.11%	6.21%	322,734	13,317	4.13%	0.00%
Recycling	379,807	1,360,100	573,170	42.14%	41.12%	1,360,100	952,978	70.07%	68.90%
West Central Drug Task Force (Forfeiture Funds)	118,769	96,944	18,561	19.15%	71.51%	96,944	137,330	141.66%	57.65%
Aging and Disability Resource Center	(214,501)	3,203,088	1,239,656	38.70%	46.16%	3,203,088	1,025,155	32.01%	0.32%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>269,952</b>	<b>5,082,866</b>	<b>1,909,211</b>	<b>37.56%</b>	<b>43.16%</b>	<b>5,082,866</b>	<b>2,179,163</b>	<b>42.87%</b>	<b>42.83%</b>
<b>SUBTOTAL BEFORE INTERNAL SERVICE FUNDS</b>	<b>(5,696,064)</b>	<b>113,806,013</b>	<b>45,755,252</b>			<b>113,806,013</b>	<b>40,059,188</b>		
<b>INTERNAL SERVICE FUNDS</b>									
Risk Management	(223,550)	1,839,701	818,795	44.51%	81.18%	1,839,701	595,245	32.36%	131.95%
Health Insurance	(339,337)	-	4,553,156	NA	NA	-	4,213,819	NA	NA
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>(562,887)</b>	<b>1,839,701</b>	<b>5,371,951</b>	<b>292.00%</b>	<b>81.18%</b>	<b>1,839,701</b>	<b>4,809,064</b>	<b>261.40%</b>	<b>131.95%</b>
<b>TOTAL COUNTY</b>	<b>(6,258,951)</b>	<b>115,645,714</b>	<b>51,127,203</b>	<b>44.21%</b>	<b>42.16%</b>	<b>115,645,714</b>	<b>44,868,252</b>	<b>38.80%</b>	<b>35.46%</b>
<b>Original Adopted Budget</b>		<b>113,657,654</b>							
Additional Grants		Res 18-19/118	212,514						
Carryforward Funds from 2018		Res 19-20/016	1,775,546						
<b>Adjusted Budget</b>			<b>115,645,714</b>						

**Eau Claire County  
Annual Sales Tax Collections**

<b>Month</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
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	959,733
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152
May	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614
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>\$ 4,208,578</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	\$ (6,640,638)
	<b>2010 Surplus</b>	<b>2011 Surplus</b>	<b>2012 Surplus</b>	<b>2013 Surplus</b>	<b>2014 Surplus</b>	<b>2015 Surplus</b>	<b>2016 Surplus</b>	<b>2017 Surplus</b>	<b>2018 Surplus</b>	
<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>\$ 841,715,528</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>\$ 841,716</b>

<b>Month</b>	<b>Monthly Avg</b>	<b>Median</b>
January	\$ 669,889	\$ 652,606
February	\$ 665,231	\$ 633,491
March	\$ 792,640	\$ 843,285
April	\$ 778,926	\$ 769,439
May	\$ 792,648	\$ 828,998
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.



**Eau Claire County  
Annual Vehicle Registration Fee Collections**

<b>Month</b>	<b>2019</b>
January	\$ 69,579
February	148,262
March	170,323
April	225,742
May	238,091
June	221,855
July	219,188
August	
September	
October	
November	
December	
<b>Total</b>	<b>\$ 1,293,039</b>
<b>Budget</b>	<b>\$ 2,300,000</b>
<b>Excess (Short)</b>	<b>\$ (1,006,961)</b>
<b>Yearly Average</b>	<b>\$ 184,720</b>

<b>Month</b>	<b>Monthly Avg</b>	<b>Median</b>
January	\$ 69,579	\$ 69,579
February	\$ 148,262	\$ 148,262
March	\$ 170,323	\$ 170,323
April	\$ 225,742	\$ 225,742
May	\$ 238,091	\$ 238,091
June	\$ 221,855	\$ 221,855
July	\$ 219,188	\$ 219,188
August	NA	NA
September	NA	NA
October	NA	NA
November	NA	NA
December	NA	NA

Monthly amounts reflect vehicle registration fees received.  
Payment is for collections made by state in prior month.