

Eau Claire County
2019 Fund Balance Analysis (Unaudited)
2020 Budget - Administrator's Recommendation
December 31, 2019 - Based on BPS Data as of 10.09.19

2019 Estimated General Fund Balance Unassigned Summary

General Fund Balance Unassigned at 12/31/18	\$ 10,133,593
2019 Assigned Fund Balance Released for 2019 Departmental Activity	755,582
Net 2019 Department activity	(1,211,270)
2020 Recommended General Fund Balance Assigned	(411,700)
Estimated 2019 Ending General Fund Balance Unassigned	\$ 9,266,205

2020 Proposed General Fund Expenditures	\$ 37,207,876
% of Unassigned General Fund Balance to General Fund Expenditures	24.90%

Net Increase/(Decrease) in Unassigned Fund Balance	\$ (867,388)
Percentage Change in Unassigned Fund Balance	-8.56%

Fund Balance Policy References

Minnimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 7,441,575
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 11,162,363

2019 General Fund Balance Activity Detail

	2019 Preliminary Activity*	2020 Budget Impacts
General Fund Total Fund Balance, Beginning of Year	\$ 10,133,593	\$ -
2019 Assigned Fund Balance Released for 2019 Departmental Activity	755,582	
Total Available General Fund Balance	10,889,175	-

Adjustments to Unassigned Fund Balance (Net 2019 estimated activity - Surplus/(Deficit))

Administration	167,440	
Child Support	(14,094)	
Circuit Court	103,284	
CJCC	38,093	
Clerk of Courts	348,530	
Contingency Fund	(10,000)	(300,000)
Corporation Counsel	(44,786)	
County Board	51,087	
County Clerk	7,583	
District Attorney	40,759	
Extension	(2,071)	(11,700)
Facilities	39,878	
Finance	23,188	
Human Resources	39,166	
Human Services	(2,236,352)	
Information Systems	23,573	
Nondepartmental	158,514	
Parks & Forest	96,215	
Planning & Development	(64,034)	(100,000)
Register in Probate	6,775	
Register of Deeds	(82,847)	
Sheriff	47,820	
Treasurer	57,551	
Veterans	(6,542)	
Department Activity Total	(1,211,270)	(411,700)

Estimated General Fund Unassigned, End of Year 12/31/19	\$ 9,677,905	\$ (411,700)
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Net Estimated General Fund Unassigned Estimate at 12/31/19 With 2020 Budget Assignments	\$ 9,266,205
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Notes

*The 2019 estimates are based on data/estimates as of 09/13/19 and are subject to change based on updated 2019 activity

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Other Fund Activity

	12/31/2018 Fund Balance	2019 Estimate - Surplus/ (Deficit)*	12/31/2019 Estimated Fund Balance
Human Services Fund (CCS WIMCR payment to be rec'd in next year)	\$ (1,285,974)	\$ (581,008)	\$ (1,866,982)
Other Governmental Funds			
Debt Service	3,428,298	(180,697)	3,247,601
Capital Projects	(657,434)	(2,096,411)	(2,753,845)
Total Other Governmental Funds	\$ 2,770,864	\$ (2,277,108)	\$ 493,756
Special Revenue Funds			
ADRC	170,975	66,047	237,022
Watershed	124,902	(66,817)	58,085
Anti-Drug***	(220,061)	96,444	(123,617)
Recycling	523,061	2,607	525,668
Land Records	21,744	-	21,744
Total Special Revenue Funds	\$ 620,621	\$ 98,281	\$ 718,902
Proprietary Funds			
Airport	29,757,927	9,071	29,766,998
Highway	10,195,445	(375,000)	9,820,445
Total Proprietary Funds	\$ 39,953,372	\$ (365,929)	\$ 39,587,443
Internal Service Funds			
Risk Management	1,779,889	(87,222)	1,692,667
Health Insurance	-	-	-
Shared Services	-	688,722	688,722
Total Proprietary Funds	\$ 1,779,889	\$ 601,500	\$ 2,381,389

Notes

* The 2019 estimates are based on data/estimates as of 10.09.19 and are subject to change based on updated 2019 activity
 *** Fund 212 reports only on Forfeiture Fund activity, for years beginning on and after 01/01/19, and a general fund transfer will probably be necessary to reconcile prior year operations activity