Finance Department

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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 Budget	2024 YTD Q3	2024 % of Budget	2023 Budget	2023 YTD Q3	2023 % of 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%
				Uncollected Taxes as of September 30	**$ 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 YTD Q3	2024 % of Budget	2023 Budget	2023 YTD Q3	2023 % of Budget
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.

Expenditures	2024 Budget	2024 YTD Q3	2024 % of Budget	2023 Budget	2023 YTD Q3	2023 % of Budget
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, Communciation 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.