

AGENDA

Eau Claire County
Committee on Finance and Budget
Thursday, May 12, 2016 / 4:30 pm

721 Oxford Avenue
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

1. Call Meeting to Order
2. Election of Chair and Vice Chair / Discussion – Action
3. Appointment of Committee Clerk / Discussion – Action
4. Request to Forgive Interest and Penalties on Property located at 304 Vine Street, Eau Claire, Wisconsin / Owner: CCF, Inc. / Parcel #221-09-0320 / Discussion – Action
(pg. 3-7)
5. 1st Quarter Financial Report / Discussion
 - County Treasurer (pg. 8)
 - County Clerk (pg. 9)
 - Finance Department (pg. 10)
6. Update on Internal Controls Assessment by CliftonLarsonAllen / Discussion
7. Referral from County Board / Ordinance / File #16-17/006 / “To Create Chapter 2.95 of the Code: Living Wage” / Report Back to County Board / Discussion – Action
(pg. 11-17)
8. 2017 Budget Discussions
 - Priorities
 - Timeline
 - Committee Process
 - o Goals
 - o Performance Measurements
 - o Community of Interest
9. Finance Department Financial Matters / Discussion-Action (pg. 18)
 - Update on County Sales Tax Report / Discussion
 - County Board Vouchers (if any)
 - Line Item Transfers (if any)
10. Committee Review/Approval of Minutes / Discussion – Action
 - March 10, 2016 (pg. 19-21)
 - March 29, 2016 (pg. 22)
 - April 4, 2016 (pg. 23)
11. Future Agenda Items / Set Next Meeting
12. Adjourn

Post: May 5, 2016

Copy: media, Committee members, Kathryn Schauf, Scott Rasmussen, Glenda Lyons, Janet Loomis

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710, (FAX) 839-1669 or 839-4735, tty: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

It has been requested by Jim Nardo, CCF, Inc. to speak to the Finance and Budget Committee to request the forgiveness of interest and penalties for property at 304 Vine Street, Eau Claire WI parcel 221-09-0320 and my understanding is that he would pay the taxes and specials (delinquent utilities, special assessments and special charges).

This was a Quick Stop Gas station that shut their doors January 2007. Mr. Nardo had filed personal bankruptcy January, 2006. He owed many stations and stated that he thought that through the bankruptcy that he no longer owned this property. He stated that he recently found out that this property was not taken in the bankruptcy. He then worked with the DNR to remove the tanks. There was a cost to that but I do not know how much. This property had previously been listed "possible contamination" due to an overflow of diesel fuel during a fill. In the tank closure documents and the soil sampling results in the DNR database it will be listed as No Action Required (NAR).

The taxes go back to 2005 and we did not proceed in the tax deed process due to possible contamination. When we saw the tanks being taken out we asked for a copy of the closure report and since then we have put a 90 day tax notice in the Leader-Telegram. Because the taxes have not been paid we can proceed in taking this property.

Original Real estate tax amount: \$30,055.30

Total of all unpaid special assessments: \$15,538.90

Total of accrued interest & Penalty: \$46,264.93

Total of above amounts: \$91,859.13



Bruce A. Boeder, P. A.

Attorneys At Law

1000 Twelve Oaks Center Drive

Wayzata, MN 55391

phone: 952-475-7040

fax: 952-475-7042

email: BBoeder@BoederLaw.com

April 28, 2016

Ms. Glenda J. Lyons, Treasurer
Eau Claire County Treasurer's Office
721 Oxford Ave.
Room 1250
Eau Claire, WI 54703

Ms. Janet K. Loomis, Clerk
Eau Claire County Treasurer's Office
721 Oxford Ave.
Room 3350
Eau Claire, WI 54703

Re: CCF, Inc.
Owner of 304 Vine Street
Eau Claire, Wisconsin

Dear Ms. Lyons and Ms. Loomis,

Please be informed that our law firm represents CCF, Inc., a Minnesota corporation. CCF, Inc., is the owner of the property located at 304 Vine Street, in the City of Eau Claire, Tax Parcel Number 1822122709180042022. After review of the Eau Claire County Tax Records, it has come to our attention that the mailing address for CCF, Inc., is its former address of 125 Columbia Court Building, Chaska, MN 55318. You should be aware that as of April 21, 2015, the registered office for the Corporation was changed to 9431 Washington Circle, Chanhassen, MN 55317. A Notice of Change of Registered Office was filed in the Office of the Secretary of State for Minnesota on April 21, 2015 (a copy of which is enclosed).

It is my understanding that James Nardo, the President of CCF, Inc., in September, 2015, informed your offices, at the County Offices in Eau Claire, of a change of address. Apparently, the change of address was not entered. Please make that change of address on the tax records immediately.

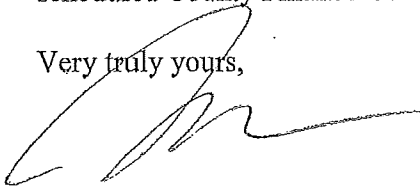
As my client and I have discussed with Ms. Loomis, Mr. Nardo would like to appear before the County Finance Committee at its next meeting. The purpose of the appearance will be to present his case for obeyance of all or a portion of the penalties and interest accrued against

Ms. Glenda J. Lyons, Treasurer
Ms. Janet K. Loomis, Clerk
April 28, 2016
Page 2

the taxes of this property. It is my understanding that a meeting of the County Finance Committee had been scheduled for earlier this month. However, it was cancelled and as of last report, it had not been rescheduled.

Please notify Mr. Nardo directly, as well as my office, of the date, time and place of the next scheduled County Finance Committee meeting. Thank you for your assistance.

Very truly yours,

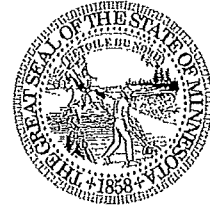


Bruce A. Boeder

BAB/tls
Enclosure

cc: CCF, Inc.
Mr. Timothy J. Sullivan, Eau Claire County Corporate Counsel

Office of the Minnesota Secretary of State
Notice of Change of Registered Office/Registered Agent
Minnesota Statutes, 5.36



ORGANIZATION NAME: CCF, Inc.

REGISTERED OFFICE OR AGENT CHANGES:

Name	Address:
James L Nardo	

9431 Washington Circle Chanhassen MN 55317 USA

If the business entity has changed their agent or the registered office address, this change was authorized by a resolution approved by the affirmative vote of a majority of the governing body of the business entity as required by Section 5.36, Subd. 3. If the agent has changed their name or their address, then a copy of the change has been sent to the business entity or their legal representative as required by Section 5.36, Subd. 5. In compliance with Section 5.36, the address of the registered office and the address of the business office of the registered agent(s) are identical.

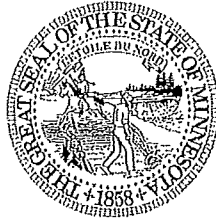
By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

SIGNED BY: Bruce A. Boeder

EMAIL FOR OFFICIAL NOTICES:

bboeder@boederlaw.com

Agricultural Status: Does this entity own, lease or have any financial interest in agricultural land or land capable of being farmed? No



Work Item 823411900023
Original File Number 6B-156

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
04/21/2015 11:59 PM

Steve Simon

Steve Simon
Secretary of State

Treasurer's Department
 Summary of Expenditures/Revenue to Date
 1st Quarter Ending March 31, 2016
 (25% of the Year)

	2016 Budget	2016 Year-to-Date	% Spent/ Collected
Expenditures:			
Personnel	\$ 287,167	\$ 59,964	20.9%
Services & Supplies	54,650	7,823	14.3%
Equipment	4,000	-	0.0%
Total Expenditures	\$ 345,817	\$ 67,787	19.6%
Revenues:			
Tax Searches & Info	\$ 1,800	\$ 750	41.7%
Bad Check Fees	200	420	210.0%
Contracts for Collections	72,000	-	0.0%
Fund Balance Applied	-	-	
Property Tax Levy	271,817	271,817	100.0%
Total Revenues	\$ 345,817	\$ 272,987	78.9%

Explanations for Variances

- 1) Personnel only has five pay periods posted
- 2) Services/supplies near target
- 3) Bad check fees are higher than anticipated
- 4) Collection contracts due in April

Date Prepared: April 22, 2016

Prepared and submitted by:

Glenda Lyons
 Glenda Lyons, County Treasurer

Date submitted to Finance and Budget Committee:

May 12, 2016

County Clerk
 Summary of Expenditures/Revenue to Date
 Through March 2016
 (25% of the Year)

	2016 Budget	2016 Year-to-Date	% Spent/ Collected
Expenditures:			
Personnel	\$ 228,837	\$ 44,892	19.6%
Services & Supplies	77,330	36,634	47.4%
Equipment			
Total Expenditures	\$ 306,167	\$ 81,526	26.6%
Revenues:			
Charges & Fees	91,220	72,209	79.2%
Miscellaneous			
Fund Balance Applied	-	-	
Property Tax Levy	214,947	53,737	25.0%
Total Revenues	\$ 306,167	\$ 125,946	41.1%

I have billed out approximately \$11,000 for the April Election that I need to make a journal entry which will reduce the Services and supplies year to date expenses.

Finance Department
Summary of Expenditures/Revenue to Date
Through March 2016
(25% of the Year)

	2016 Budget	2016 Year-to-Date	% Spent/ Collected
Expenditures:			
Personnel	\$ 657,326	\$ 137,902	21.0%
Services & Supplies	58,140	16,478	28.3%
Equipment	-	-	
Total Expenditures	\$ 715,466	\$ 154,380	21.6%
Revenues:			
Federal/State Grants	\$ -	\$ -	
Charges & Fees	-	-	
Miscellaneous	20,000	2,702	13.5%
Fund Balance Applied	-	-	
Property Tax Levy	695,466	173,867	25.0%
Total Revenues	\$ 715,466	\$ 176,569	24.7%

Explanations for Variances

- 1) Personnel consists of just 6/26 payrolls (23%).
- 2) Miscellaneous revenue variable in nature.

FACT SHEET

TO FILE NO. 16-17/006

This ordinance creates Chapter 2.95 of the county code, Living Wage.

Last year, the county board implemented a new salary matrix for county employees, based on equity, adequacy, transparency, and social justice. The purpose of this ordinance is to continue this with contractors of Eau Claire County, to ensure that those entities with which the county does business follow the same principles.

The current federal minimum wage is \$7.25/hr., last adjusted in 2009. Minimum wage, however, is not a living wage, that is, it does not provide for the livelihood of a person or a family; it merely establishes a “floor” of payment. A better measure is a “living wage,” that is, a wage which provides a livelihood for persons and families. Any adjustments in minimum wage over time have been far and quickly outpaced by inflation. Thus, persons at this level of income will always fall below the Federal Poverty Level. Any employer paying minimum wage is relying on the availability of public assistance or some other form of support to ensure adequacy of resources. The current minimum wage is below poverty level. This means that the government effectively subsidizes all of those making minimum wage through various forms of public assistance, and employers paying minimum wage rely on that external support, e.g., Walmart counseling its lowest paid employees how they might apply for and receive Food Stamps, Medicaid, etc.

The Federal Poverty Level (FPL) is established annually by the Department of Health and Human Services in order to determine eligibility for a number of public assistance programs. This means that persons whose income is at or below the FPL (or often within 120% of the FPL) will qualify for a number of assistance programs, such as Food Stamps, Medicaid, subsidized health care coverage under the PPACA, etc. The current Federal Poverty Level for a family of four is \$24,300 (*Federal Register*, 1-25-16). The hourly wage (\$24,300 divided by 2080 hours in the work year) is \$11.68/hr.

This ordinance requires that all contractors with Eau Claire County pay their employees at least 110% of the 2016 FPL (\$12.84/hr.), on an hourly basis, beginning January 1, 2017. The wage requirement increases each year by 5% to a maximum of 130% of FPL by 2021. Thus, the wage requirement is annually indexed to inflation and set at 130% of FPL. The fiscal impact of this ordinance will be reviewed by the respective units in the light of 2017 contracts. It is anticipated that the major impact will be felt in the Department of Human Services because non-profit organizations frequently pay minimum wage or just above that wage. The ordinance may also require some minor adjustments to the recently established salary matrix.

Respectfully Submitted,



Nick Smiar
County Board Supervisor, District 15

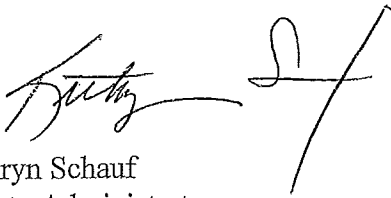
KRZ/yk

**FACT SHEET
TO FILE NO. 16-17/006**

The ordinance creates language that would be inserted into contracts with vendors who provide services on behalf of Eau Claire County.

There will be a minimal investment in time to administer the program. It is uncertain at this time if the overall cost-to-contract for services will increase.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kathryn Schauf', followed by a large, stylized flourish or checkmark.

Kathryn Schauf
County Administrator

2
3 - TO CREATE CHAPTER 2.95 OF THE CODE: LIVING WAGE -

4
5 The County Board of Supervisors of the County of Eau Claire does ordain as follows:

6
7 SECTION 1. That Chapter 2.95 of the code be created to read:

8
9 Chapter 2.95

10
11 LIVING WAGE

12
13 Sections:

- 14
- 15 2.95.001 Policy.
- 16 2.95.005 Definitions.
- 17 2.95.010 Standards Requirement
- 18 2.95.020 Contracting Requirements.
- 19 2.95.030 Maintenance and Monitoring of Records.
- 20 2.95.040 Severability and Savings.
- 21
- 22

23 2.95.001 Policy. It shall be the policy of the County that certain contractors,
24 subcontractors, lessees and recipients of financial assistance doing business with the County
25 shall be subject to the requirements of this chapter. This living wage ordinance shall apply to all
26 contractors, subcontractors, and recipients of financial assistance as defined herein party to an
27 agreement covered under this chapter with any County unit, division, office, department, or sub-
28 unit thereof, and County quasi-public entity including:

- 29 A. A service contract as defined in 2.95.005 A. or an agreement to provide personal
30 care and supportive home care to persons with disabilities or the frail elderly provided by
31 agencies that exclusively contract with the County, involving an amount greater than or equal to
32 \$30,000; and,
- 33 B. A lease agreement involving the County funding or a public asset involving an
34 amount greater than or equal to \$30,000; and
- 35 C. A concession agreement involving an amount greater than or equal to \$30,000;
36 and,
- 37 D. Economic development financial assistance involving an amount of financial
38 assistance from the County greater than or equal to \$1,000,000.

39
40 2.95.005 Definitions. For all agreements covered under this chapter, the following
41 definitions shall apply:

- 42 A. Service contract means an agreement between the County or related entity and
43 another party that provides a set of services, primarily related to staff services including, but not
44 limited to, housekeeping, security, landscaping, maintenance, clerical services, food services,
45 and other non-professional services, as well as personal care, or supportive home care provided
46 to persons with disabilities or the frail elderly by a preferred provider.
- 47 1. Service contracts do not include:
 - 48 a. Purchase of goods or commodities or its delivery.
 - 49 b. Equipment lease and maintenance.

- c. Professional services contracts.
- d. Contracts with any school district, municipality, or any other governmental unit.
- e. Contracts in which State or Federal funder has a prevailing wage requirement.

B. Concession agreement means an agreement between the County or related entity and another party to allow the organization the exclusive or semi-exclusive right to operate a particular enterprise usually making use of some resource of the County or related entity requiring payment to the County or related entity fees, rent, or percentage of revenues derived from the particular enterprise.

C. Lease means an agreement between the County or related entity as lessor and another party as lessee to provide exclusive use of real property, a particular asset or resource in exchange for rental payments or a fee, and which involves financial assistance consistent with Wis. Stat. ch. 104.001(3). The following leases are exempted:

1. Cultural institutions: Leases with institutions including the Friends of Beaver Creek Reserve and any other cultural organization that receives contributions from County.

2. Nonprofit: Leases with nonprofit corporations, unless the nonprofit corporation passes through to a for-profit entity an amount greater than or equal to \$1,000,000, in which case the for-profit entity shall be subject to this chapter as a subcontractor as in 2.95.010 A.2.

3. Other local units of government: Leases with any school district, municipality or any other governmental or quasigovernmental unit.

D. Economic development financial assistance means any form of assistance, consistent with Wis. Stat. ch. 104.001(3), of an amount greater than or equal to \$1,000,000, provided to a recipient directly by the County in the form of loan rates below those commercially available, loan forgiveness or guarantees, bond financing or forgiveness, sales or leases of land or real property or other assets for an amount below fair market value, or grants of land or real property, or other valuable consideration, or any other assets provided to develop real property, to foster economic development or to create or retain jobs or for other similar purposes which inure to the benefit of the recipient. The following are exempted:

1. Nonprofit corporations: Economic development financial assistance provided to nonprofit corporations, unless the nonprofit corporation passes through to a for-profit entity an amount greater than or equal to \$1,000,000, in which case the for-profit entity shall be subject to this chapter as a subcontractor as in 2.95.010 A.2.

2. Cultural institutions: Economic development financial assistance to the Friends of Beaver Creek Reserve, any other cultural organization that receives contributions from County.

3. Other units of government: Economic development financial assistance provided to any school district, municipality or any other governmental or quasi-governmental unit.

E. Living wage means a minimum hourly wage rate equal to the following percentage levels of the poverty income level set forth annually by the U.S. Department of Health and Human Services for a family of four (4), divided by 2,080 hours:

- 1. 110%, as of January 1, 2017
- 2. 115%, as of January 1, 2018
- 3. 120%, as of January 1, 2019
- 4. 125%, as of January 1, 2020
- 5. 130%, as of January 1, 2021

1
2 F. Contractor means a person or an entity that has a service contract, lease, or
3 concession agreement with the County covered under this chapter.

4 G. Subcontractor means a person or an entity:

5 1. Having an agreement or arrangement with a contractor to furnish a service
6 for the benefit of the County that would be covered under this chapter; or,

7 2. Having an agreement or arrangement with a contractor to operate on a
8 property that is subject to a lease or concession agreement with the County that would be
9 covered under this chapter; or,

10 3. Purchasing or leasing from a recipient of financial assistance; or,
11 managing or operating an enterprise employing people on the premises of property developed or
12 improved as a result of financial assistance.

13 H. Recipient means a person or entity receiving economic development financial
14 assistance as defined in 2.95.005 D. but does not include a person or entity indirectly benefiting
15 from incidental effects of County policies, regulations or ordinances.

16
17 2.95.010 Standards Requirement.

18 A. All employees performing part- or full-time work for a contractor, subcontractor,
19 lessee or recipient of economic development financial assistance covered under this chapter and
20 all direct employees of the County, shall be paid the Living Wage rate defined in 2.95.005 E.,
21 except as provided in paragraph 3. of this section.

22 1. Tipped employees, employees paid on commission, or employees whose
23 compensation consists of more than hourly wages shall be paid an hourly wage, when coupled
24 with the other compensation, that will at least equal the minimum wage rate.

25 2. Contractors and subcontractors as defined in 2.95.005 G. 1. and 2. shall be
26 subject to the requirements of this chapter for the duration of the agreement with the County.
27 Employees of contractors and subcontractors shall be covered under the requirements of this
28 chapter for the hours worked in performance of covered agreements.

29 3. Recipients of economic development financial assistance and
30 subcontractors as defined herein shall be subject to the requirements of this chapter for a period
31 equal to one year for every \$100,000 provided in economic development financial assistance,
32 rounded to the nearest whole year; and employees of such recipients and subcontractors shall be
33 covered under the requirements of this chapter for work performed on the premises of a project
34 benefiting from financial assistance.

35 4. The living wage rate requirement will be updated annually on the last
36 business day of September.

37 B. Excluded employees:

38 1. The provisions in this chapter shall exclude:

39 a. Student learners as defined by Wis. Stat. ch. 104.01(7); and,

40 b. Employees of sheltered workshops as defined by Wis. Stat. ch.
41 104.01 (6); and,

42 c. Employees under the age of 18; and,

43 d. Employees not performing work under a County service contract,
44 concession, or lease; and,

45 e. Employees not working in a financially assisted economic
46 development project; and,

47 f. Interns; and,

48 g. Volunteers receiving stipends; and

49 h. Any other category of employee excluded under Wis. Stat. ch. 104.

1 i. Employees of a contractor, subcontractor, concessionaire or
2 recipient of financial assistance otherwise covered under this chapter where the employer
3 otherwise subject to the provisions of this chapter employs no more than 20 employees and
4 where the employer otherwise subject to the provisions of this chapter is not an affiliate or
5 subsidiary of another business entity dominant in its field of operation.

6 j. Employees of a member who receives personal care and supportive
7 home care through a self-directed service program model in the County.

8 2. The requirements of this section may be modified or waived as regards
9 employees who are covered by a collective bargaining agreement between the employer and a
10 bona fide union, where the parties to such collective bargaining agreement expressly specify
11 their intent in the agreement.

12
13 2.95.020 Contracting Requirements.

14 A. Department heads or their designee shall include requirements for compliance
15 with this chapter in:

16 1. Every bid, request for proposal, or request for qualifications for services,
17 leases, concessions or economic development financial assistance covered under this chapter,

18 2. All new service, lease, and concession agreements, and all new
19 agreements involving financial assistance; and,

20 3. All renewals or amendments of agreements for services, leases,
21 concessions, or economic development financial assistance covered under this chapter after the
22 effective date of this ordinance.

23 B. Contractors, subcontractors, and recipients of economic development financial
24 assistance must submit to the department a notarized affidavit certifying that they will comply
25 with the requirements of this chapter prior to contract or subcontract award or receipt of any
26 financial assistance.

27 C. Contractors, subcontractors and recipients of financial assistance shall not use the
28 requirements of this chapter to reduce the wages of employees.

29 D. County reserves the right to inspect and audit any payroll records of any
30 contractor or subcontractor or recipient of financial assistance for which this chapter applies, for
31 any reason and at any time.

32
33 2.95.030 Maintenance and Monitoring of Records. The Purchasing Department will
34 maintain all records required by this chapter. The Purchasing Department will:

35 A. Retain a log of all contracts, noting which contracts are covered by this chapter.

36 B. Retain notarized affidavits from all contractors subject to the provisions of this
37 chapter that they understand and will comply with its provisions.

38 C. Retain a one-page document, filled out annually by all contractors subject to the
39 provisions of this chapter, asserting that they remain in compliance with the provisions of this
40 chapter and providing the required wage range information.

41
42 2.95.040 Severability and Savings. If any provision of this chapter or application thereof
43 is judged invalid, the invalidity shall not affect other provisions or application of the chapter
44 which can be given effect without the invalid provisions or application, and to this end the
45 provisions of this chapter are declared severable.

46
47 2.95.050 Waiver by County Board/Rights of Enforcement. The County recognizes that
48 from time to time it may be in the County's best interest to enter into contracts, leases or other
49 agreements, including agreements involving financial assistance, which have been negotiated,

Eau Claire County Sales Tax Collections

<u>Month</u>											<u>Variance</u>
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>From 2015</u>	
January	\$ 712,769	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 41,367	
February	567,975	518,319	638,455	602,909	563,535	532,904	689,925	843,563	882,113	\$ 38,550	
March	620,370	636,257	538,909	561,038	783,032	834,428	852,142	864,937			
April	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623			
May	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993			
June	763,310	573,694	476,205	707,990	872,811	924,281	935,972	835,827			
July	646,194	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180			
August	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996			
September	700,371	634,987	631,589	804,241	788,958	805,689	725,272	753,988			
October	607,962	701,541	642,499	705,976	669,856	655,379	830,917	968,167			
November	692,960	631,616	728,502	630,916	799,401	872,360	934,158	868,976			
December	697,019	562,547	692,239	844,605	817,298	774,289	707,471	708,777			
Add'l Rec'd	-	-	-	-	-	-	-	-	-	-	
Total	\$ 8,027,497	\$ 7,422,090	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 1,578,823	\$ 79,917	
Budgeted	\$ 8,175,000	\$ 8,175,000	\$ 7,675,000	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000		
Excess (Short)	\$ (147,503)	\$ (752,910)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370			
		2009 Shortfall	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus			
Total County Taxable Sales	\$ 1,605,499,400	\$ 1,484,418,000	\$ 1,546,854,400	\$ 1,648,061,000	\$ 1,753,756,200	\$ 1,781,174,600	\$ 1,915,402,600	\$ 2,012,674,000	\$ 315,764,600		
Monthly Avg	\$ 668,958	\$ 618,508	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 789,412		
						\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 9,472,938		

MINUTES

Eau Claire County
Committee on Finance and Budget
Thursday, March 10, 2016 / 4:30 pm

721 Oxford Avenue
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

Members present: Supervisors Stella Pagonis, Jim Dunning, Mike Conlin, Robin Leary, Nick Smiar

Staff present: Kathryn Schauf, County Administrator; Scott Rasmussen, Finance Director; Janet Loomis, County Clerk; Glenda Lyons, County Treasurer

Others present: Judy Enders, CliftonLarsonAllen

Meeting was called to order by Chairperson Stella Pagonis at 4:30 pm.

A Request from the Village of Fairchild for Waiver of Outstanding Property Taxes, Interest, Penalties and Expenses / Parcels: #126-1042-02-000, #126-1039-04-00, 126-1039-02-000, 126-1038-10-000 / Discussion – Action

Committee and staff reviewed the status of property in the Village of Fairchild. Said property is an old brick building, where bricks are falling off the building, creating dangerous conditions. The Village is interested in acquiring the property to remove the blighted buildings; however the demolition and potential remediation of the site have been estimated to be in excess of \$8,000. The Village is also aware that there are outstanding property taxes against the parcels estimated at \$14,285.68. If the Village does not acquire the property, the outstanding property taxes are likely to continue to accumulate. The chances of a full recovery from a tax deed sale would be remote.

The Village is requesting assistance from the county to eliminate this blighted property and bring a clean site back to the tax roll for some type of use that is consistent with the neighborhood. The Village is requesting a waiver of outstanding property taxes, interest, penalty and expenses on the site. The Village would then raze the building and take appropriate action to deal with site contamination.

Motion by Supervisor Dunning to postpone this item and review at the next regular meeting. Motion carried.

Proposed Resolution / File No. 15-16/140 “Authorizing the Sale of Tax Deed Property to the City of Altoona, for \$192.95; Directing Corporation Counsel to Prepare a Quit Claim Deed on the Described Property; Directing the County Clerk to Execute Said Quit Claim Deed on Behalf of Eau Claire” / Discussion – Action

Motion by Supervisor Conlin to authorize the sale of tax deed property to the City of Altoona for \$192.95. Motion carried.

Proposed Resolution / File No. 15-16/142 “Authorizing the Sale of Tax Deed Property to Melvin Mork for the Sum of \$5,000; Directing Corporation Counsel to Prepare a Quit Claim Deed on the Described Property; Directing the County Clerk to Execute Said Quit Claim Deed on Behalf of Eau Claire” / Discussion – Action

Motion by Supervisor Smiar to authorize the sale of tax deed property to Melvin Mork for the sum of \$5,000. Motion carried.

Proposed Resolution / File No. 15-16/138 “Disallowing the Claim of Jodi Vos Filed on February 1, 2016, Against Eau Claire County; Directing the County Clerk to Notify the Claimant of Said Disallowance” / Discussion – Action

Motion by Supervisor Leary to disallow the claim of Jodi Vos against Eau Claire County. Motion carried.

Update on Internal Controls Assessment by CliftonLarsonAllen / Discussion

Judy Enders, project manager, provided a recap of processes. Started in January to meet with departments that handle receipting. Seven departments that have met with the project manager include: County Treasurer, Clerk of Courts, Sheriff, Register of Deeds, Planning & Development, Register of Deeds and Parks & Forest. While meeting with these departments, she is also reviewing current processes and recommending efficiency changes for each department. Enders stated that departments are doing their best with checks and balances to alleviate the segregation of duties. Some standardization is occurring. Enders also noted that she has seen no red flags at this time.

A narrative will be written for each department; however, the goal is to get through the narratives before making any recommendations. An executive summary will be shared with county board on March 15, 2016. A target date for mid May is expected for the full report.

County Administrator would like to initiate a fraud detection training, possibly at the Martin Luther Training Day.

Discussion of County Receipting Procedures / Discussion -- Action

General discussion. With assistance from CliftonLarsonAllen, staff is looking at ways to beef up internal controls. More information to be brought to future meetings for discussion.

Investments and Bank Interest Discussion with County Treasurer (Addendum Item)

County Treasurer is recommending that a new RFP be drafted. Last RFP was completed in February 2010 and US Bank was awarded the proposal. Discussion only.

Proposed Ordinance / File No. 15-16/135 “To Create Chapter 4.25 of the Code; Property Assessed Clean Energy Financing Ordinance” / (PACE (Property Assessed Clean Energy) Financing Program) / Discussion - Action

Committee members stated they need more information on the PACE program. In addition, want to identify the pros and cons of “in rem” vs. tax deed. Can the county do both? Motion by Smiar to postpone and bring to a future meeting with a PACE lender, plus need to review an analysis from Corporation Counsel. Motion carried.

2016 Budget Wrap Up / Discussion

More information on staffing (tying with expenditures); committee wants departments to clean up their performance measures.

Preliminary Review of 2015 Fiscal Year / Discussion

Finance Director distributed and discussed briefly the year end 2015 budget variance for county departments. Discussion only.

2017 Budget Calendar Review / Discussion

Committee discussed and made a recommendation to address the 2017 budget calendar after all standing committee's are reorganized.

Finance Department Financial Matters / Discussion-Action

Update on County Sales Tax Report / Discussion

Committee reviewed the updated sales tax report.

County Board Vouchers (if any)

Motion by Supervisor Smiar to approve of vouchers submitted by the County Board chair in the amount of \$2,418.25. Motion carried.

Line Item Transfers (if any)

None submitted.

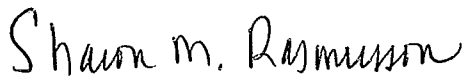
Committee Review/Approval of Minutes / Discussion – Action

- February 11, 2016
- February 25, 2016 (joint meeting with Highway Committee)
- March 1, 2016

Motion by Supervisor Leary to approve of the February 11, 2016, February 25, 2016 (joint meeting with Highway Committee) and March 1, 2016, committee minutes as written. Motion carried.

Committee adjourned at 6:45 pm.

Respectfully submitted,



Sharon M. Rasmusson
Committee Clerk

MINUTES

Joint Meeting

Eau Claire County
Committee on Administration
Committee on Finance and Budget

721 Oxford Avenue
Eau Claire County Courthouse – Room 1301/1302
Eau Claire, WI 54703
Tuesday, March 29, 2016 / 4:30 pm

Members Present: Stella Pagonis, Robin Leary, Jim Dunning, Mike Conlin, and Nick Smiar

Staff Present: Kathy Schauf, County Administrator; Keith Zehms, Corporation Counsel and Angie Harmon

via Conference Call: Lynn Parins and Andy Guzikowski - vonBriesen Roper s.c. and Jon Hochkammer – Wisconsin Counties Association

Supervisor Pagonis called the meeting to order at 4:31 p.m.

Review Proposed Ordinance #15-16/135 - To Create Chapter 4.25 of the Code: Property Assessed Clean Energy (PACE) Financing Ordinance – Discussion/Action

Lynn Parins with vonBriesen gave the group a summary about what the proposed ordinance for Property Assessed Clean Energy (PACE) program is designed for and what the counties role would be. PACE allows commercial property owners to obtain low-cost, long-term loans and for counties to impose and secure special charges for commercial property loans involving energy efficiency and water conservation improvements.

PACE loans are provided by private lending financial institutions, not by the county. The program administrator is a contracted third party. Oversight would be with a joint powers commission that the county would delegate a representative to be a member of. The county will not be out any funds for any properties that go into default or foreclosure. However, if a property does go into default that loan will have a tax lien against the property and could be subject to in rem.

If a property is subject to in rem, proceeds from the sale would be designated as follows; foreclosure and maintenance costs incurred by the county, real estate or broker fees and special charges and taxes, and if there are still proceeds left over it would go to the other lien holders on the property, if any.

This ordinance was passed by unanimously at the Committee on Administration regular meeting on March 8, 2016. The Finance and Budget committee still needs to act on legislation.

ACTION: Supervisor Conlin made a motion to approve the ordinance as presented. Motion carried, 5-0

The representatives from vonBriesen will be available either via conference call or in person at the April 6th county board meeting.

The meeting was adjourned at 5:23 p.m. by unanimous consent.

Respectfully submitted by,

Angie Harmon
Administrative Specialist III
Administration Dept.

MINUTES

Eau Claire County
Committee on Finance and Budget
Monday, April 4, 2016 / 4:30 pm

721 Oxford Avenue
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

Members present: Supervisors Stella Pagonis, Mike Conlin, Jim Dunning,
Members excused: Supervisors Robin Leary, Nick Smiar

Staff present: Keith Zehms, Corporation Counsel; Janet Loomis, County Clerk; Glenda
Lyons, County Treasurer; Sharon Rasmusson

Meeting was called to order by Chairperson Stella Pagonis at 4:33 pm.

Proposed Resolution / File No. 15-16/155 “Authorizing the Sale of Tax Deed Property to the Village of Fairchild for \$1.00; . . .” / Discussion-Action

Janet Loomis, County Clerk, was present to discuss the blighted property in the Village of Fairchild. Village officials met and thought they could use grant money to tear down the facility; however, found out that grant money cannot be used for this purpose. Village did not take action. Not happy in paying back taxes.

Keith Zehms, Corporation Counsel stated that this is a village issue and he suggests that the committee vote against taking the property on tax deed. If the structure is in danger of falling down, you do not have to do an environmental assessment before you raze it. In fact, the assessment is cheaper after it is demolished. DNR will work with the village. Supervisor Pagonis does not want to commit to this property until the village demolishes it. A suggestion was made for the Village to secure a Brownfield grant. Motion by Supervisor Conlin to table resolution. Motion carried.

Proposed Ordinance / File No. 15-16/150 “To Repeal and Recreate Section 4.40.010 of the Code; Cash on Hand” / Discussion - Action

Glenda Lyons, County Treasurer present. County Treasurer requested that more cash be on hand in the County Treasurer’s office in order to fulfill other department needs (cashing county issued checks or the handling of large bills). This would give discretion of having up to \$20,000 on any given day in the County Treasurer’s office. Motion by Supervisor Dunning to approve of File No. 15-16/150 as written.

Future Agenda Items / Set Next Meeting

It was determined to cancel the April 14, 2016, meeting.

Committee adjourned at 5:05 pm.

Respectfully submitted,



Sharon Rasmusson
Committee Clerk