

## AGENDA

Eau Claire County  
Committee on Finance and Budget  
Wednesday, December 7, 2016 / 5 pm

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

1. Call Meeting to Order
2. 3rd Quarter Financial Reports / Discussion
  - County Treasurer (pg. 2)
  - Finance Department (pg. 3)
3. Internal Controls Update / by: Tom Killian, CliftonLarsonAllen / Discussion
4. Finance Department Transition Updates / Introduction of Mark DeVries, Sikich
5. Review 2017 Budget Process / Discussion – Action
6. Performance Management Initial Discussion
7. End of Year Budget Forecast (if available) / Discussion – Action
8. Transfer of Funds to Cover Interim Position / Discussion - Action
9. Financial Activity Updates / Discussion – Action
  - County Sales Tax Report (pg. 4)
  - County Board Chair Vouchers (if any)
  - Line Item Transfers (if any)
10. Review / Approval of November 17, 2016, Committee Minutes / Discussion - Action  
(pg. 5-6)
11. Adjourn

Post: December 2, 2016

Copy: media, Committee members, Kathryn Schauf, Glenda Lyons, Janet Loomis, Mark DeVries

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.

Treasurer's Department  
 Summary of Expenditures/Revenue to Date  
 3rd Quarter Ending September 30, 2016  
 (75% of the Year)

	2016 Budget	2016 Year-to-Date	% Spent/ Collected
<b>Expenditures:</b>			
Personnel	\$ 287,167	\$ 190,600	66.4%
Services & Supplies	58,650	21,666	36.9%
Equipment			
<b>Total Expenditures</b>	<b>\$ 345,817</b>	<b>\$ 212,266</b>	<b>61.4%</b>
<b>Revenues:</b>			
Tax Searches & Info	\$ 1,800	\$ 1,450	80.6%
Bad Check Fees	200	750	375.0%
Contracts for Collections	72,000	72,392	100.5%
Fund Balance Applied	-	-	
<b>Property Tax Levy</b>	<b>271,817</b>	<b>137,674</b>	<b>50.6%</b>
<b>Total Revenues</b>	<b>\$ 345,817</b>	<b>\$ 212,266</b>	<b>61.4%</b>

**Explanations for Variances**

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Estimating we will be under budget by \$28,585 for 2016

Date Prepared: November 4, 2016

Prepared and submitted by: Glenda Lyons, County Treasurer

Submitted to F & B Committee: December 7, 2016

**Finance Department**  
**Summary of Expenditures/Revenue to Date**  
**January-September 2016**  
**(75% of the Year)**

	<b>2016 Budget</b>	<b>2016 Year-to-Date</b>	<b>% Spent/ Collected</b>
<b>Expenditures:</b>			
Personnel	\$ 657,326	\$ 469,650	71.4%
Services & Supplies *	58,140	98,490	169.4% **
Equipment			
<b>Total Expenditures</b>	<b>\$ 715,466</b>	<b>\$ 568,140</b>	<b>79.4%</b>
<b>Revenues:</b>			
Charges & Fees		-	
Miscellaneous	20,000	4,710	23.5%
Fund Balance Applied	-	-	
<b>Property Tax Levy</b>	<b>695,466</b>	<b>521,600</b>	<b>75.0%</b>
<b>Total Revenues</b>	<b>\$ 715,466</b>	<b>\$ 526,309</b>	<b>73.6%</b>

Explanations for Variances

\* Contingency fund transfer \$50,000 approved 01/19/16, will be JE'd November 2016

Contingency fund transfer \$3,000 approved 11/17/16, will be JE'd November 2016

\*\* Includes \$55,000 for Internal Controls audit

## Eau Claire County Sales Tax Collections

<u>Month</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>Variance</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	659,845	(205,092)
April	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623	933,154	213,531
May	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993	880,459	25,466
June	763,310	573,694	476,205	707,990	872,811	924,281	935,972	835,827	819,172	(16,655)
July	646,194	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	(84,832)
August	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	(140,993)
September	700,371	634,987	631,589	804,241	788,958	805,689	725,272	753,988	906,726	152,738
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	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 8,027,497</b>	<b>\$ 7,422,090</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>\$ 7,541,530</b>	<b>\$ 24,080</b>
<b>Budgeted</b>	<b>\$ 8,175,000</b>	<b>\$ 8,175,000</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>\$ 10,087,450</b>
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		
<b>Total County Taxable Sales</b>	<b>\$ 1,605,499,400</b>	<b>\$ 1,484,418,000</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>\$ 1,508,306,000</b>	
<b>Monthly Avg</b>	<b>\$ 668,958</b>	<b>\$ 618,508</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>\$ 1,077,361</b>	
						\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 12,928,337	

MINUTES

Eau Claire County  
Committee on Finance and Budget  
Thursday, November 17, 2016 / 4:30 pm

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

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

Staff present: Kathryn Schauf, County Administrator, Janet Loomis, County Clerk; Frank Draxler, Purchasing & Central Services Director;

Chairperson Jim Dunning called the meeting to order at 4:30 pm.

Will Hogoboom, Interim Finance Manager was introduced to the Committee.

**Proposed Resolution / File No. 16-17/065 / “Awarding Bid for the Fall 2016 Tax Deed Sale of Tax Deed Property; Directing Corporation Counsel to Prepare Quit Claim Deeds on the Described Property; Directing the County Clerk to Execute Said Quit Claim Deeds on Behalf of Eau Claire County” / Discussion – Action**

Janet Loomis, County Clerk, was present at meeting and provided background on the property that was included in the Fall 2016 tax deed sale. Motion by Supervisor Leary to award the bids in the Fall 2016 tax deed sale as presented. Motion carried.

**Open Gov Demonstration / Update / by: Frank Draxler, Purchasing / Discussion**

Frank Draxler was present at meeting and provided background on the OpenGov project.

**Transition Plan and Interim Operations Update / by: Kathryn Schauf / Discussion**

Kathryn Schauf, County Administrator provided an update on activities within the Finance Department, including a look at interim management and process review prior to recruitment of a new Finance Director.

**Approval of Contingency Fund Transfer / Interim Finance Director Transition / Discussion - Action**

Motion by Supervisor Smiar to transfer \$3,000 from the contingency fund to the consulting/contractual line item in the Finance Department budget. Motion carried.

**Proposed Ordinance / File No. 16-17/061 / “To Amend Section 4.15.010 A.1 & 2 of the Code: Fees of Professional Examiners and Witnesses in Chapter 51 Involuntary Commitment Proceedings” / Discussion - Action**

Motion by Supervisor Smiar to amend section 4.15.010 A. 1 & 2 of the county code, increasing fees of professional examiners and witnesses in Chapter 51 involuntary commitment proceedings. Motion carried.

**Financial Activity Updates / Discussion – Action**

- County Sales Tax Report. Committee reviewed an updated sales tax report.
- County Board Chair Vouchers. Motion by Supervisor Smiar to approve of a county board chair voucher (for mileage) submitted in the amount of \$178.50. Motion carried.
- Line Item Transfers. None submitted.

**Review/Approval of Committee Minutes / Discussion-Action**

- September 22, 2016
- September 23, 2016
- October 3, 2016
- October 5, 2016
- October 6, 2016

Motion by Supervisor Pagonis to approve of the committee minutes of September 22, 2016, September 23, 2016, October 3, 2016, October 5, 2016 and October 6, 2016 as written. Motion carried.

Meeting was adjourned.

Respectfully submitted,

Kathryn Schauf  
County Administrator