

## AGENDA

Eau Claire County  
Committee on Finance and Budget  
Thursday, December 14, 2017 / 4:30 pm

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

1. Call Meeting to Order
2. Confirmation of Compliance with Open Meetings Law
3. Public Comment Period (15 minutes max)
4. Proposed Resolution / File #17-18/090 “Authorizing the Sale of Tax Deed Property to Former Owner Che Nunnery for \$21,780.47; 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 County / Discussion – Action **(pg. 3)**
5. Proposed Resolution / File No. 17-18/095 “Resolution Designating Officials Authorized to Declare Official Intent Under Reimbursement Bond Regulations” / Discussion – Action **(pg. 4-6)**
6. Proposed Resolution / File No. 17-18/096 “Declaration of Official Intent to Reimburse Expenditures from Proceeds of Borrowing” / Discussion-Action **(pg. 7-13)**
7. Eliminating Deficit in Capital Fund Prior to Year End / Discussion – Action (Sean Lentz from Ehlers attending)
8. Financial Policy Process
  - Carry Forward Financial Policy Discussion / Discussion – Action
9. Budget Process Evaluation / Discussion
10. 2019 Budget Timeline / For Information Only **(pg. 14-17)**
11. Finance Director Update / Discussion
12. End of Year Projections / Discussion
13. Financial Activity Updates / Discussion - Action **(pg. 18)**
  - \* County Sales Tax Report (month of September 2017)
  - \* County Board Chair Vouchers
  - \* Line Item Transfers
14. Review / Approval of November 2, 2017 Committee Minutes / Discussion – Action **(pg. 19-20)**
15. Schedule Next Meeting and Agenda Items
16. Adjourn.

Post: 12/8/2017

Copy: media, Committee members, Kathryn Schauf, Glenda Lyons, Janet Loomis, Amy Weiss

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 715-839-4710, (FAX) 715-839-1669 or 715-839-4735, tty: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

4 AUTHORIZING THE SALE OF TAX DEED PROPERTY TO FORMER OWNER CHE  
5 NUNNERY FOR \$21,780.47; DIRECTING CORPORATION COUNSEL TO PREPARE A QUIT  
6 CLAIM DEED ON THE DESCRIBED PROPERTY; DIRECTING THE COUNTY CLERK TO  
7 EXECUTE SAID QUIT CLAIM DEED ON BEHALF OF EAU CLAIRE COUNTY.

8 WHEREAS, in accordance with the Eau Claire County Code, Chapter 4.20.100 - Sale to Former  
9 Owner; Che Nunnery formally applied to purchase said property in accordance with the County  
10 Code; and

11  
12 WHEREAS, said property can be described as follows:

13  
14 Lot 10, Block 16, Daniel Shaw Lumber Company's Addition, City of Eau Claire, Eau Claire  
15 County, Wisconsin.

16  
17 Computer #221-04-0241, City of Eau Claire  
18 305 Minnesota St. Eau Claire, WI 54703

19		
20	Delinquent General Taxes (2012-2016)	\$12,233.37
21	Delinquent Special Taxes (2012-2016)	\$2,297.58
22	Interest and Penalties (2012-2016)	\$6,978.35
23	County Expenses & Administration Fees	<u>\$271.17</u>
24	TOTAL	\$21,780.47
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26 NOW, THEREFORE, BE IT RESOLVED by the Eau Claire County Board of Supervisors that the  
27 sale of the aforementioned described property to Che Nunnery the former owner, is hereby  
28 authorized for \$21,780.47

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30 BE IT FURTHER RESOLVED that said sale must take place no later than 30 days after County Board  
31 Approval.

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33 BE IT FURTHER RESOLVED that the Corporation Counsel is hereby directed to prepare a quit claim deed  
34 to: Che Nunnery

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36 BE IT FURTHER RESOLVED that the County Clerk is hereby directed to execute said quit claim deed on  
37 behalf of Eau Claire County.

38 ADOPTED:  
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49 Committee on Finance & Budget

50 Dated: \_\_\_\_\_

**Fact Sheet**

File No. 17-18/095

This resolution allows the County Board of Supervisors to designate one or more officials to declare official intent under the Reimbursement Regulations on behalf of the County by completing the Declaration of Official Intent form.

Respectfully submitted,

Kathryn Schauf  
County Administrator

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- RESOLUTION DESIGNATING OFFICIALS AUTHORIZED TO DECLARE OFFICIAL INTENT UNDER REIMBURSEMENT BOND REGULATIONS -

WHEREAS, the Department of the Treasury has issued final regulations (Treas. Reg. Section 1.150-2) (the "Reimbursement Bond Regulations") that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit the use of the proceeds of tax-exempt obligations to reimburse capital expenditures made prior to the date such obligations are issued only if the state or local government, within 60 days of the date of expenditure, declares its official intent to reimburse the expenditure with proceeds of a borrowing;

WHEREAS, the Reimbursement Bond Regulations require that if a current expenditure is to be permanently financed by a later issue of tax-exempt obligations a state or local government must declare its intention to reimburse itself for the expenditure from proceeds of a borrowing within 60 days from when the expenditure is made (the "Declaration of Official Intent");

WHEREAS, the Reimbursement Bond Regulations permit a state or local government to designate an official or employee to make Declarations of Official Intent on its behalf;

WHEREAS, the County Board of Supervisors (the "Governing Body") of Eau Claire County, Wisconsin (the "Issuer") deems it to be necessary, desirable and in the best interest of the Issuer to authorize an official (or officials) or employee (or employees) of the Issuer to make a Declaration of Official Intent on its behalf when the Issuer reasonably expects to reimburse itself from the proceeds of a borrowing for certain expenditures for a specific property, project or program which it pays from other funds prior to the receipt of the proceeds of the borrowing with respect to such expenditures;

WHEREAS, the Governing Body hereby finds and determines that designating an official (or officials) or employee (or employees) with the authority to make Declarations of Official Intent will facilitate compliance with the Reimbursement Bond Regulations.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer, pursuant to Treas. Reg. Section 1.150-2(e)(1), that:

Section 1. Authorization to Declare Official Intent. The following officials or employees of the Issuer are hereby authorized and designated to make Declarations of Official Intent pursuant to the above-referenced Reimbursement Bond Regulations: County Administrator or Finance Director.

Section 2. Form of Declaration. Any such Declaration of Official Intent shall be made in substantially the form attached hereto.

Section 3. Public Availability. Any Declaration of Official Intent shall be maintained in the files of the Issuer and shall be made available for public inspection in compliance with applicable State law governing the availability of records of official acts of the Governing Body including Subchapter II of Chapter 19, Wisconsin Statutes (the "Public Records Law").

41           Section 4. Further Authorizations. The officials or employees authorized and designated  
42 above are each hereby further authorized to take such other actions as may be necessary or  
43 desirable to comply or evidence compliance with the Reimbursement Bond Regulations.

44           Section 5. Effective Date. This Resolution shall take effect immediately upon its  
45 adoption and approval.

46           Adopted, recorded and approved this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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\_\_\_\_\_  
Chairperson

50 ATTEST:

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(SEAL)

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\_\_\_\_\_  
County Clerk

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**Fact Sheet**

File No. 17-18/096

This resolution allows the County Board of Supervisors to declare official intent under the Reimbursement Regulations that the County intends to reimburse itself for expenditures made for a particular project or projects incurred prior to the issuance of tax-exempt obligations with the proceeds of such obligations when they are issued. The County Board of Supervisors would have to adopt a similar resolution for each new project not included in a prior resolution that the County expects to reimburse itself for expenditures it makes prior to the issuance of obligations. Please note that any expenditures the County makes more than 60 days prior to adopting this resolution will not be eligible for reimbursement, unless they fit into the "preliminary expenditure" exception.

Preliminary expenditures are defined as architectural, engineering, surveying, soil testing and reimbursement bond issuance costs incurred prior to commencement of construction, but do not include land acquisition, site preparation and similar costs commencement of construction. In addition, the aggregate of preliminary expenditures may not exceed 20% of the principal amount of the obligations issued.

Respectfully submitted,

Kathryn Schauf  
County Administrator

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3 - DECLARATION OF OFFICIAL INTENT TO REIMBURSE EXPENDITURES  
4 - FROM PROCEEDS OF BORROWING  
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6 This is a Declaration of Official Intent of Eau Claire County, Wisconsin (the "Issuer") to  
7 reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer.  
8 This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned  
9 has been designated as an official or employee authorized by the Issuer to make this Declaration  
10 of Official Intent pursuant to a Resolution adopted on December 19, 2017. This Declaration of  
11 Official Intent is a public record maintained in the files of the Issuer and is available for public  
12 inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

13 The undersigned hereby declares that it is the reasonable expectation of the Issuer to use  
14 proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for  
15 the property, project or program or from the fund(s)/account(s) described below:

- 16 1. Project\* description: Highway Construction and Improvement and Other Capital  
17 Projects for the full amounts budgeted for 2017  
18

19 The maximum principal amount of the borrowing or borrowings to be incurred to  
20 reimburse expenditures for the above-described purposes is reasonably expected, on the date  
21 hereof, to be \$5,074,805 for Highway and \$1,370,775 for Other Capital Projects.

22 The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months,  
23 (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or  
24 (b) the date the facility is placed in service, but in no event more than 3 years after the  
25 expenditure is paid.

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\* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.



26 No money from sources other than the anticipated borrowing or borrowings is, or is  
27 reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the  
28 Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of  
29 the Issuer as of the date of this Declaration.

30 Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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By: \_\_\_\_\_

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Title: \_\_\_\_\_

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## **BUDGET CARRYFORWARD POLICY**

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### **Definition**

Budget carryforward refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. This policy excludes restricted funds or funds that statutorily are required to be carried over.

### **Policy**

Eau Claire County (the County) will use budget carryforwards to prevent taxing citizens twice for the same purpose. At year-end, unspent appropriations will lapse and revenues in excess of expenditures will drop to the general fund unless a carryforward is authorized by the County Board.

### **Policy Authorization**

- Action by the Committee on Finance and Budget, December xx, 2017
- Resolution xxx, December xx, 2017
- Wis. Stats. 65.06

### **Procedure**

At the end of each fiscal year, the adopted budget for that year expires and the amounts appropriated in the adopted budget for the next year will become effective. Each department shall request carryforward of funds around mid-February (date to be determined by the County Administrator and Finance Department). The request should include the account number, the amount and a specific reason for the carryover.

The Finance Department will provide initial approval. The request then will be sent to the Committee on Finance and Budget for approval. A resolution will be forwarded to the County Board by the Committee on Finance and Budget no later than May of each year to authorize any budget carryforwards.

To be eligible for carryforward funding, the following conditions must be satisfied:

1. Funds must be available in the requesting department's previous year's unspent balance;
2. Carryforward is needed for the completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished;
3. Carryover is required to meet existing County Board policy or comply with accounting requirements.

## **BUDGET CARRYFORWARD POLICY**

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The Finance Department will publish approved budget carryforwards as a class 1 notice within 10 days after approval.

### **Administration**

This policy is for use in guiding financial decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget carryforward. It is administrated in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

Adopted December xx, 2017 – Resolution No. xxxx

12. All departments shall transfer all remaining balances at year end to the General Fund, unless these balances are requested and approved to be non-lapsing. All funds within the Health Department shall automatically be retained by the Health Department.

Non-lapsing requests, both discretionary and non-discretionary, are defined below. Examples are included, but it should be noted that these lists are not all inclusive.

a. Non-discretionary

i. Non-spendable, because of their form. Examples include:

1. Inventory
2. Delinquent property taxes
3. Prepaid expenditures

ii. Restricted, because of externally enforceable limitations on use.

Examples include:

1. Statutory limitations
2. Specific donor limitations
3. Signed contracts and/or purchase orders with vendors
4. Specific state agency limitations
5. Unspent bond proceeds.

b. Discretionary, which are classified as committed under GASB Statement No. 54.

Examples include:

- i. Balances that result from funded depreciation, not already affected by signed contracts and/or purchase orders with vendors.
- ii. Available departmental surpluses desired to be used for future appropriations.
- iii. Special circumstances that shall be considered by the Finance Committee.

13. Final written requests for both discretionary and non-discretionary non-lapsing items from all departments are due to the Finance Department in mid-February of the succeeding year. Thereafter, the Finance Committee will propose a resolution to the County Board with its recommendations concerning carrying over of discretionary items. The resolution will, in the fiscal note, show the various categories.

1 RESOLUTION

2 - Approving Carry Forward Funds and Amending the Budget -

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4 WHEREAS, various departments have requested that specific funds be non-lapsed and  
5 transferred into the 2017 accounts from 2016 departmental budgets; and

6 WHEREAS, such transfers require County Board approval; and

7 NOW, THEREFORE, BE IT RESOLVED, by the Eau Claire County Board of Supervisors that the  
8 following accounts be designated as non-lapsing funds in the amount specified.

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10	<u>ACCOUNT NAME</u>	<u>AMOUNT</u>
11	Circuit Court	\$ 1,300.00
12	District Attorney	\$ 4,490.00
13	Land Records Modernization	\$ 55,960.00
14	Clean Sweep	\$ 9,218.00
15	General Fund – Highway	
16	Fixed Asset Purchases	\$ 217,574
17	Township Bridges	1,000
18	Total GF-Highway	\$218,574.00
19		
20	Total Operating General Fund	<u>\$289,542.00</u>

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22 Committee Name

23 Date

24

25 2/3 Vote Required

**2018: Eau Claire County 2019 Budget Timeline**  
 Timeline and policies subject to adjustment throughout the process

<b>MONTH</b>	<b>FINANCE DEPARTMENT</b>	<b>HUMAN RESOURCES DEPARTMENT</b>	<b>COUNTY ADMINISTRATOR</b>	<b>DEPARTMENT HEADS</b>	<b>OVERSIGHT COMMITTEES</b>	<b>COMMITTEE ON FINANCE &amp; BUDGET</b>	<b>COUNTY BOARD</b>
January	Solid date on payroll numbers for dept heads		<b>Even years:</b> with COA develop strategic planning process.  Discussion of calendar with Internal Services	Review and Update Continuity of Operations – essential positions and functions.			
February			Annual Report Guidance submitted.			Review budget calendar  <b>Odd Years:</b> State Budget Legislative Update	
March		<b>Even years:</b> Recommendation on elected official pay prior to March 15 (see sec. 3.20.001A of the county code)		Technology Requests due to IS	<b>Even years:</b> HR Committee to take action on elected official pay	Finalize Budget Calendar  Discussion of Budget policies and priorities	<b>Even years:</b> Elected Official Pay resolution
April				<b>April 1:</b> Annual Report Due		Discussion of Budget policies and priorities and calendar	<b>Even years:</b> Organizational meeting

**2018: Eau Claire County 2019 Budget Timeline**  
 Timeline and policies subject to adjustment throughout the process

MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
May	<b>April 10: Date TBD</b> CIP instructions delivered		Meetings with DH's s on performance measures  <b>May 15 Date TBD:</b> CIP Team meeting to recommend capital projects  <b>May 19: Date TBD</b> Budget Guidelines / calendar distributed and marketing to DH's and others with a July 1 deadline)	<b>May 11 Date TBD:</b> Strategic Plan PEST Analysis Steep Trends	Discuss CIP needs of the Dept.		Even years Strategic Plan
June	Obtain benefit renewal #'s  <b>June 7: Date TBD</b> budget forms and instructions to departments and outside agencies	Recommendation on Class/Comp changes		New position requests to County Administrator and HR Director by June 23rd – meetings to be scheduled in July		<b>June 8 (TBD)</b> Committee meeting, 4:30 pm  CIP review with long term debt  Approve Budget Survey  Written presentation: detail on performance measures	Even years: Strategic Plan Adoption

**2018: Eau Claire County 2019 Budget Timeline**  
 Timeline and policies subject to adjustment throughout the process

<b>MONTH</b>	<b>FINANCE DEPARTMENT</b>	<b>HUMAN RESOURCES DEPARTMENT</b>	<b>COUNTY ADMINISTRATOR</b>	<b>DEPARTMENT HEADS</b>	<b>OVERSIGHT COMMITTEES</b>	<b>COMMITTEE ON FINANCE &amp; BUDGET</b>	<b>COUNTY BOARD</b>
July	<p><b>July:</b> Budget on-line survey ready July 1 Provide Depts salaries and benefits and health insurance projections</p> <p><b>July 31:</b> Final numbers on health insurance</p>		<p><b>July 1:</b> Distribute CIP to Departments to incorporate into budgets.</p> <p>Marketing of survey</p>	<p><b>TBD:</b> Budget training sessions for staff</p> <p>Marketing of survey</p>	Begin discussion of goals for 2017 consistent with strategic plan (performance measurement)	<p><b>July 13:Date TBD:</b> Committee meeting, 4:30 pm</p> <p><b>July 27:Date TBD</b> Public Input Session @ Village of Fall Creek (6 pm)</p>	
August	<p><b>Aug 21-31</b> Administrative Staff budget review with departments</p>		<p><b>Aug 21-31:</b>Administrative Staff budget review with departments</p>	<p><b>Aug 21:</b> All completed budget packets due to Finance Director (including personnel, capital &amp; user fees) in electronic form</p> <p><b>Aug 23-31:</b> Administrative Staff budget review with departments</p>	<p>August committee meetings: Discussion of goals based on strategic plan</p> <p>Review draft budgets as submitted by departments by Aug 20</p>	<p><b>Aug 10:Date TBD</b> Committee meeting and Public Input Session @ LE Phillips Library 4:30 pm meeting 6:30 pm public input session</p>	<p><b>August 21:</b> County Board meeting</p>
September	<p>Administrative staff budget review with departments</p> <p>Meet with F&amp;B on departmental budgets</p>		<p>Administrative staff budget review with departments</p> <p><b>Sept 18: County Administrator</b> recommended budget due</p>	<p><b>Sept 1:</b> Revised user fees due to Administration</p> <p>Administrative staff budget review with departments.</p>			<p><b>Sept 18</b> Update County Board on preliminary budget information.</p>



**2018: Eau Claire County 2019 Budget Timeline**  
 Timeline and policies subject to adjustment throughout the process

MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
September (con't)			Meet with F&B on departmental budgets  Sept 23-24 WCA Annual Conference	Meet with F&B on dept. budgets			
October	Oct 29: Official publication of budget due to L-T.		Oct 22-25: ICMA Conference  Oct 26: <u>Date TBD</u> Budget books e-delivered to Co. Board		Review F&B Committee budget recommendation  Supervisor development of potential amendments  Odd years: Prior to November 1, HR to review and recommend county board salaries. (see section 3.20.001 C of the county code)	Oct 2-6; 2-6 pm <u>Date TBD</u> Committee meets with departments (including Community agency review )  Oct 9 <u>Date TBD</u> . <b>Capital review and wrap up:</b>	Oct. 2: County board meeting  Oct. 16 Consideration of F&B user fee recommendation  Board receives budget and amendment forms  Oct. 30: Amendment forms due to County Administrator
November							Nov. 7: Public hearing on the 2019 county budget; budget deliberations

## Eau Claire County Sales Tax Collections

Month	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
January	\$ 712,769	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910
February	567,975	518,319	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528
March	620,370	636,257	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348
April	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529
May	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003
June	763,310	573,694	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219
July	646,194	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995
August	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756
September	700,371	634,987	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452
October	607,962	701,541	642,499	705,976	669,856	655,379	830,917	968,167	901,132	
November	692,960	631,616	728,502	630,916	799,401	872,360	934,158	868,976	662,535	
December	697,019	562,547	692,239	844,605	817,298	774,289	707,471	708,777	996,080	
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>\$ 10,101,277</b>	<b>\$ 7,801,740</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>\$ 9,600,000</b>
Excess (Short)	\$ (147,503)	\$ (752,910)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	
<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>\$ 2,020,255,414</b>	<b>\$ 1,560,348,016</b>
<b>Yearly Average</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>\$ 841,773</b>	<b>\$ 866,860</b>

Month	Monthly Avg	Median
January	\$ 652,356	\$ 643,814
February	\$ 646,823	\$ 615,718
March	\$ 726,531	\$ 721,439
April	\$ 727,350	\$ 715,464
May	\$ 723,776	\$ 723,327
June	\$ 780,248	\$ 827,500
July	\$ 811,631	\$ 757,928
August	\$ 791,363	\$ 801,247
September	\$ 773,627	\$ 771,473
October	\$ 742,603	\$ 701,541
November	\$ 757,936	\$ 728,502
December	\$ 755,592	\$ 708,777

January, February, March, April, May, June, July, August, and September reflect 2017 sales tax received.

## MINUTES

Eau Claire County  
Committee on Finance and Budget  
Thursday, November 2, 2017 / 4:30 pm

721 Oxford Avenue  
Eau Claire County Courthouse – Room 3312  
Eau Claire, WI 54703

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

Staff present: Kathryn Schauf, County Administrator; Amy Wong, Finance Director; Charity Zich, Airport Manager; Tim Moore, Veterans Services Director; Keith Zehms, Corporation Counsel; Sharon Rasmusson; Matt Theisen, Facilities Director

Chairperson Jim Dunning called the meeting to order at 4:32 pm.

### Confirmation of Compliance with Open Meetings Law

Meeting properly posted.

### Public Comment Period

Supervisor David Mortimer and a committee member on Human Services Board and ADRC Board was present to comment on the current Living Wage agreement. His concern was for meals on wheels vendors who recently did not bid due to the living wage agreement.

### Proposed Resolution / File No. 17-18/074 “Ratifying a 5-Year Agreement Between Eau Claire County and Chippewa Counties; Authorizing the County Board Chair and the County Clerk to Execute the Agreement on Behalf of Eau Claire County” / Discussion – Action

Charity Zich, Airport Manager present. Motion by Supervisor Smiar to approve of the five-year agreement between Eau Claire and Chippewa counties. Motion carried.

### Proposed Ordinance / File No. 17-18/073 “To Amend Section 4.15.010 of the Code: Fees of Professional Examiners and Witnesses in Chapter 51 Involuntary Commitment Proceedings” / Discussion – Action

Motion by Supervisor Robin Leary to approve of increasing fees of professional examiners and witnesses in Chapter 51 proceedings. Motion carried 4-1.

### Proposed Ordinance / File No. 17-18/065 “To Repeal Chapter 2.95 of the Code: Living Wage” / Discussion – Action

Supervisor Conlin feels that the Living Wage has flawed assumptions; therefore doesn't think it's effective. Motion by Supervisor Conlin to repeal Chapter 2.95 of the Code: Living Wage. Motion failed 1-4.

**Financial Activity Updates / Discussion - Action**

\* County Sales Tax Report (months of July and August 2017) Committee reviewed.

\* County Board Chair Vouchers – None.

\* Line Item Transfers: Veterans Office will be co-located with ADRC. Veterans Service Director, Tim Moore is concerned with bringing people in the area and stated the new location needs reconfiguration. In addition, he would like to convert some of the area to a conference room. Veteran's budget does not have the money. Facilities Director Matt Theisen has proceeds (approximately \$40,000 of unspent funds) from the Highway site selection project that is not going to occur. Theisen is willing to reallocate \$25,000 from the Highway project to fund remodeling needs for the Veterans Service office.

Motion by Supervisor Conlin to reallocate \$25,000 from the Facilities budget to the Veterans budget to fund the building project in Veterans Service office area. Motion carried.

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

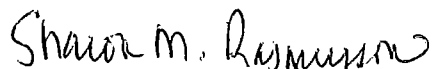
- September 14, 2017
- October 2, 2017
- October 3, 2017
- October 4, 2017
- October 5, 2017
- October 6, 2017
- October 9, 2017

Motion by Supervisor Smiar to approve of the above minutes as amended. Motion carried.

Next meeting is scheduled for Thursday, December 14, 2017 at 4:30 pm.

Committee adjourned at 6:05 pm.

Respectfully submitted,



Sharon M. Rasmusson  
Committee Clerk