

**AGENDA**

Committee on Finance and Budget  
Wednesday, August 15, 2017 / 4:30 pm

Courthouse – Room 1273  
721 Oxford Ave  
Eau Claire, WI 54703

1. Call Meeting to Order and Confirmation of Compliance with Open Meetings Law
2. Public Comment Period (15 minutes)
3. 2019 Departmental Budget Presentation / Discussion – Action
  - a. County Clerk
  - b. County Treasurer
  - c. Finance
4. Review Department Committee Meeting Schedule / Discussion – Action
5. Review/Approve Committee Minutes
  - a. August 6, 2018 Regular Committee Meeting
  - b. August 9, 2018 Public Input Session
6. Schedule next meeting and agenda items / Discussion

Post: August 13, 2018

Copy: media, Committee members, Kathryn Schauf, Norb Kirk, 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.

## County Clerk

Administers elections within Eau Claire County, including the preparation of ballots, programming of election equipment, preparation of required publications, and updating of voter records in the Statewide Voter Registration System for 15 of the 18 municipalities. We research and notice all tax parcels that are three years delinquent and then conduct a public sale on properties that have been taken. We issue marriage licenses per State Statutes. The County Clerk is the clerk to the County Board; we record minutes, enroll legislation, and follow through on any directives as well as compile the Journal of Proceedings each session year.

### Programs & Services

The County Clerk's office manages five separate program areas: Elections, Tax Deed, Marriage License, County Board and other miscellaneous services.

### Overview of Expenditures and Revenues

	2017 Actual	2018 Budget	2018 Estimate	2019 Request	2019 Approved	% Change
<b>Expenditures:</b>						
Personnel	\$ 232,861	\$ 235,096	\$ 235,096	\$ 246,807		
Services & Supplies	43,451	58,485	64,240	44,404		
Equipment	-	-	-	-		
<b>Total Expenditures</b>	<b>\$ 276,312</b>	<b>\$ 293,581</b>	<b>\$ 299,336</b>	<b>\$ 291,211</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Revenues:</b>						
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges & Fees	74,238	94,935	89,050	49,000		
Miscellaneous		-				
Fund Balance Applied		-				
<b>Property Tax Levy</b>	<b>191,981</b>	<b>198,646</b>	<b>210,286</b>	<b>242,211</b>		<b>-100.00%</b>
<b>Total Revenues</b>	<b>\$ 266,219</b>	<b>\$ 293,581</b>	<b>\$ 299,336</b>	<b>\$ 291,211</b>	<b>\$ -</b>	

### Strategic Direction and Priority Issues

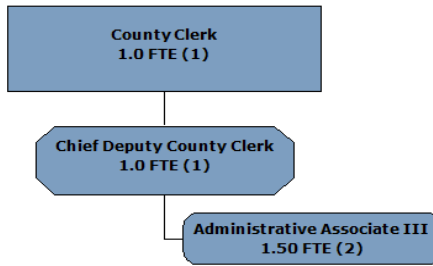
\*Increase expertise in programming the new election equipment and software that results in efficiencies and cost savings

### Trends and Issues on the Horizon

\*voting machine audits may be ordered in the future for each election, therefore budgeting for these audits should be considered (currently the Wisconsin Elections Board orders a sampling of audits after a general election, so once every two years)

**Staffing/Organizational Chart**

County Clerk - 2019



Year	2011	2012	2013	2014	2015	2016	2017	2018	2019
FTE	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

**Program Financials**

<b>2019 Requested</b>	<b>Elections</b>	<b>Tax Deed</b>	<b>Marriage</b>	<b>County Board</b>	<b>Other Services</b>	
<b>Program/Service</b>	<b>Priority 1</b>	<b>Priority 2</b>	<b>Priority 3</b>	<b>Priority 4</b>	<b>Priority 5</b>	<b>Totals</b>
<b>Expenditures:</b>						
Personnel	\$ 97,682	\$ 62,295	\$ 42,130	\$ 27,500	\$ 17,200	\$ 246,807
Service & Supplies	17,999	7,600	3,685	\$ 13,000	\$ 2,120	\$ 44,404
Equipment						\$ -
<b>Total Expenditures</b>	<b>\$ 115,681</b>	<b>\$ 69,895</b>	<b>\$ 45,815</b>	<b>\$ 40,500</b>	<b>\$ 19,320</b>	<b>\$ 291,211</b>
<b>Revenues:</b>						
Federal/State Grants						\$ -
Charges & Fees	5,500	10,000	33,200	-	300	\$ 49,000
Miscellaneous						\$ -
Fund Balance Applied						\$ -
<b>Property Tax Levy</b>	<b>110,181</b>	<b>59,895</b>	<b>12,615</b>	<b>40,500</b>	<b>19,020</b>	<b>\$ 242,211</b>
<b>Total Revenues</b>	<b>115,681</b>	<b>69,895</b>	<b>45,815</b>	<b>40,500</b>	<b>19,320</b>	<b>291,211</b>
Mandated Service?	Yes	Yes	Yes	Yes	Some	

<b>2018 Approved</b>	<b>Elections</b>	<b>Tax Deed</b>	<b>Marriage</b>	<b>County Board</b>	<b>Other Services</b>	
<b>Program/Service</b>	<b>Priority 1</b>	<b>Priority 2</b>	<b>Priority 3</b>	<b>Priority 4</b>	<b>Priority 5</b>	<b>Totals</b>
<b>Expenditures:</b>						
Personnel	\$ 93,211	\$ 59,265	\$ 40,597	\$ 25,500	\$ 16,523	\$ 235,096
Service & Supplies	31,400	7,600	3,685	\$ 13,000	\$ 2,800	\$ 58,485
Equipment	-	-	-	-	-	\$ -
<b>Total Expenditures</b>	<b>\$ 124,611</b>	<b>\$ 66,865</b>	<b>\$ 44,282</b>	<b>\$ 38,500</b>	<b>\$ 19,323</b>	<b>\$ 293,581</b>
<b>Revenues:</b>						
Federal/State Grants	-	-	-	-	-	\$ -
Charges & Fees	3,100	55,985	35,450	-	400	\$ 94,935
Miscellaneous	-	-	-	-	-	\$ -
Fund Balance Applied	-	-	-	-	-	\$ -
<b>Property Tax Levy</b>	<b>121,511</b>	<b>10,880</b>	<b>8,832</b>	<b>38,500</b>	<b>18,923</b>	<b>\$ 198,646</b>
<b>Total Revenues</b>	<b>124,611</b>	<b>66,865</b>	<b>44,282</b>	<b>38,500</b>	<b>19,323</b>	<b>293,581</b>
Mandated Service?	Yes	Yes	Yes	Yes	Some	

<b>#1 Elections</b>	<b>Budget</b> 115,681	<b>Levy</b> 110,181		<b>FTE's</b> 1.30
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Administer elections within Eau Claire County, including the preparation of ballots, programming of election equipment, insuring all required publications are made in a timely manner and updating the Statewide Voter Registration System.

**OUTPUTS**

<i>(YTD column = Jan-July results)</i>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
Number of paper ballots created for jurisdiction combinations:	58	144	58	123
Number of elections equipment was programmed to read ballots:	72	153	72	72
Number of elections night results and reports:	1	4	2	2

<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
To create ballots according to geographical boundaries with the information listed in correct order of offices and spelling of candidate names.	100% of ballots are correct and available to voters by state statute deadline.	100%	100%	100%	100%
To accurately and timely update the SVRS system.	100% of the programming for both types of equipment have the correct information for election boundaries and delivered to the municipal clerk by the state statute deadline	100%	100%	100%	100%
To timely report election results within the prescribed manner.	100% of new voter registrations and voter participation has been entered into the SVRS system within the state statute time requirement.	100%	100%	100%	100%

<b>#2 Tax Deeds</b>	<b>Budget</b> 69,895	<b>Levy</b> 59,895		<b>FTE's</b> 0.90
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Administer the tax deed program, from research to determining ownership, through having a tax deed sale.

**OUTPUTS**

<i>(YTD column = Jan-July results)</i>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
Tax deed notices:	210	153	144	150
Quit claim deeds if sold:	10	7	5	11
Taxes, interest, and penalties collected:	\$317,519	\$302,979	\$278,844	\$188,370

<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
To accurately research and notify parties on delinquent tax parcels.	90% of delinquent taxes are paid within 90 days after receiving a tax deed notice.	90%	95%	90%	90%
	100% of people delinquent in payment of property taxes are properly noticed.	100%	100%	100%	100%
To process tax deeds according to State Statute 75.14 and county code.	80% of properties acquired because of delinquent taxes are sold at a Tax Deed Sale.	80%	85%	80%	90%

<b>#3 Marriage Licenses</b>		<b>Budget</b>	<b>Levy</b>		<b>FTE's</b>
		<b>45,815</b>	<b>12,615</b>		<b>0.49</b>
A couple wishing to marry in Wisconsin must obtain a license from the County Clerk in which one of them lives. The required information that each applicant needs to supply is stated in the State Statutes.					
<b>OUTPUTS</b>					
		<i>(YTD column = Jan-July results)</i>			
Number of applications and licenses:		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
		680	667	651	293
<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
Applicants are serviced in a professional manner.	98% of licenses processed will result in no complaints from the applicants.	98%	100%	100%	100%
County Clerk staff will correctly fill out marriage license applications.	98% of returned licensees are not due to errors by the County Clerk staff.	98%	99.6%	99.0%	100.0%
Applicants will have an increased awareness of the information that is required.	80% of all applicants will bring in all necessary information to complete the application process in one visit.	80%	95%	93%	93%
<b>#4 County Board</b>		<b>Budget</b>	<b>Levy</b>		<b>FTE's</b>
		<b>40,500</b>	<b>40,500</b>		<b>0.57</b>
Act as records custodian for and liaison to the county board, its committees, boards and councils, including publication of meeting notices, verifying attendance sheets and compilation and publication of the Journal of Proceedings.					
<b>OUTPUTS</b>					
		<i>(YTD column = Jan-July results)</i>			
Number of meeting minutes produced		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
		17	17	17	10
Number of enrolled legislation:		138	102	103	77
Journal of proceedings publication:		1	1	1	1
<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
To meet county board publication deadlines.	100% of ordinances and minutes are published in local newspaper following each meeting within the time frame required by county code.	100%	100%	100%	100%
To serve as a custodian of records of committees, boards and councils.	100% of all standing committee agendas and minutes are retained for six years.	100%	98.0%	100.0%	100.0%
To accurately document the legislative process.	95% of meeting minutes are accurate and error free.	90%	100%	100%	100%
	100 % of legislation is prepared for publication in Journal of Proceedings.	100%	100%	100%	100%

<b>#5 Other Services</b>		<b>Budget</b>	<b>Levy</b>		<b>FTE's</b>
		<b>19,320</b>	<b>19,020</b>		<b>0.24</b>
Process timber cutting notices and all claims against the county in accordance with state law. Act as the state's conduit to local municipalities for dog licenses and tags and payments. Compile and update the Official Directory and the in-house telephone book and distribute.					
<b>OUTPUTS</b>					
<i>(YTD column = Jan-July results)</i>		<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>YTD2018</u></b>
Timber cutting notices sent to proper parties:		150	168	153	93
Dog licenses and tags distributed to the municipal treasurer and reconciled:		7507	7531	6997	3652
In-house phone directory books created:		850	830	750	750
Official Directory books created:		1000	950	925	925
<b><u>Performance Goal</u></b>	<b><u>Outcome Measures</u></b>	<b><u>Benchmark</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>YTD2018</u></b>
To process timber cutting notices and all claims against the county in accordance with state law.	100% of timber cutting notices are sent to proper parties within 24 hours of receipt.	100%	100%	100%	100%
To act as the state's conduit to local municipalities for dog licenses and tags.	100% of all dog tags are paid or returned.	99%	100%	100%	75%
Update and compile the official and in-house telephone directories and distribute.	97% of information contained in the annual Official Directory and the In-House telephone directory is accurate.	97%	99%	99%	99%
<b>Totals</b>		<b>Budget</b>	<b>Levy</b>		<b>FTE's</b>
		<b>291,211</b>	<b>242,211</b>		<b>3.50</b>

**EAU CLAIRE COUNTY, WISCONSIN  
2019 BUDGET  
HIGHLIGHTS**

**Changes and Highlights to the Department's Budget:**

Cost to Continue Operations: 2019 budget for personnel includes a 2% wage increase and a 11% insurance increase (\$11,700 increase); 2019 has one primary and one election (versus 2018 which had two primaries and two elections) which results in approximately \$17,000 less for ballots and publications

Change 1: Added a \$4,000 cost for upgrading the election equipment and software to be used in 4G because Verizon will no longer support 3G, this is a one time expense

Change 2: Reduced the expected revenue for tax deed sales to be \$10,000 versus the \$50,000 in 2018, with a good economy most will sell and pay taxes before county takes the property

Change 3:

Change 4:

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	2019 Budget Request
<b>Description of Change</b>			<b>Equipment upgrade</b>	<b>Reduced Tax Deed Revenue</b>				
Personnel	\$ 235,096	\$ 11,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,807
Supplies & Services	58,485	(18,081)	4,000					44,404
Equipment	-	-						-
<b>Total Expenditures</b>	\$ 293,581	\$ (6,370)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 291,211
Tax Levy	\$ 198,646	\$ (435)	\$ 4,000	\$ 40,000				\$ 242,211
Use of Fund Balance or Carryforward Funds	-	-						-
All Other Revenues	94,935	(5,935)		(40,000)				49,000
<b>Total Revenues</b>	\$ 293,581	\$ (6,370)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 291,211

**EAU CLAIRE COUNTY, WISCONSIN  
2019 BUDGET  
ADJUSTMENTS**

**Implications of adjustments**

My levy amount increased over 2018 and I am supposed to list reductions that could be made to make up that difference, the amount of difference is \$43,565. I am trying to be as honest in my budget as my crystal ball will allow and I budgeted a reduction of \$40,000 in expected tax deed sales revenue from the previous year which is the majority of the difference. We currently have nothing to sell and nothing of much value that may be taken in the near future. The economy is good and most tax payers will sell their own property and pay the past taxes versus letting the county take.

Adjustment 2 of decreasing my budgeted of \$9,000 to be \$5,435 for the cost of publications in the Leader-Telegram of county ordinances and county board minutes which is by state statute 59.14 It is my highest budgeted expense item, excepting wages and benefits. I will not be able to meet the state statute requirement because \$5,435 will not be enough for this expense of publications.


	2019 Department Requested Budget	Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adminstrator Budget Recommendation	Finance and Budget Recommendation	2019 Budget Adopted
<b>Description of Change</b>								
Personnel	\$ 246,807							\$ 246,807
Supplies & Services	44,404		(3,565)					40,839
Equipment	-							-
<b>Total Expenditures</b>	\$ 291,211	\$ -	\$ (3,565)	\$ -	\$ -	\$ -	\$ -	\$ 287,646
Tax Levy	\$ 242,211	\$ (40,000)	\$ (3,565)					\$ 198,646
Use of Fund Balance or Carryforward Funds	-							-
All Other Revenues	49,000	40,000						89,000
<b>Total Revenues</b>	\$ 291,211	\$ -	\$ (3,565)	\$ -	\$ -	\$ -	\$ -	\$ 287,646



# Treasurer

## Department Mission

Our mission is to provide the most effective, efficient and accountable administration of all treasury and tax collection activities for the County taxpayers.

## Overview of Expenditures and Revenues

	2017 Actual	2018 Budget	2018 Estimate	2019 Request	2019 Approved	% Change
<b>Expenditures:</b>						
Personnel	\$ 268,234	\$ 273,315	\$ 273,915	\$ 284,131	\$ 284,131	
Services & Supplies	39,938	49,379	43,025	38,563	38,563	
Equipment						
<b>Total Expenditures</b>	<b>\$ 308,172</b>	<b>\$ 322,694</b>	<b>\$ 316,940</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>	<b>0.00%</b>
<b>Revenues:</b>						
Federal/State Grants						
Charges & Fees	\$ 79,862	\$ 78,750	\$ 74,500	\$ 74,500	\$ 74,500	
Interest & Penalties, Prop Tax	566,686	600,000	450,000	457,500	457,500	
Investment Interest	163,505	100,000	380,000	450,000	450,000	
Property Tax Levy	(501,881)	(456,056)	(587,560)	(659,306)	(659,306)	44.57%
<b>Total Revenues</b>	<b>\$ 308,172</b>	<b>\$ 322,694</b>	<b>\$ 316,940</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>	

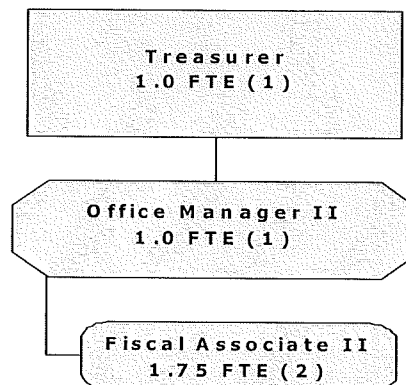
## Strategic Direction and Priority Issues

Software replacement of the ACS program. My department uses it for tax bill preparation and collections.

## Trends and Issues on the Horizon

Improved strategies with investments along with better rates will result in \$350,000 more of investment interest income. While the improved economy results in fewer tax payers being delinquent in property tax payments. I estimate \$150,000 less in property tax interest and penalties for 2019.

## Organizational Chart



Year	2011	2012	2013	2014	2015	2016	2017	2018	2019
FTE	4.00	4.00	4.00	4.00	3.75	3.75	3.75	3.75	3.75

**Program Financials**

2019 Requested Program/Service	Program 1 Treasury Management	Totals
<b>Expenditures:</b>		
Personnel	\$ 284,131	\$ 284,131
Service & Supplies	38,563	38,563
Equipment	-	-
<b>Total Expenditures</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>
<b>Revenues:</b>		
Charges & Fees	\$ 74,500	\$ 74,500
Interest; Interest & Penalties	907,500	907,500
<b>Property Tax Levy</b>	<b>(659,306)</b>	<b>(659,306)</b>
<b>Total Revenues</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>
Mandated Service? YES	State Stat. 59.25	

2018 Approved Program/Service	Program 1 Treasury Management	Totals
<b>Expenditures:</b>		
Personnel	\$ 273,315	\$ 273,315
Service & Supplies	49,379	49,379
Equipment	-	-
<b>Total Expenditures</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>
<b>Revenues:</b>		
Charges & Fees	\$ 78,750	\$ 78,750
Interest; Interest & Penalties	700,000	700,000
<b>Property Tax Levy</b>	<b>(456,056)</b>	<b>(456,056)</b>
<b>Total Revenues</b>	<b>\$ 322,694</b>	<b>\$ 322,694</b>
Mandated Service? YES	State Stat. 59.25	

<b>#1 Treasury Management</b>		<b>Budget</b> <b>\$322,694</b>	<b>Levy</b> <b>-\$659,306</b>		<b>FTE's</b> <b>3.75</b>
<p>Treasury is responsible for the receipting and balancing of all general funds the County receives. We are responsible for ensuring all of the revenue is allocated into the proper departmental revenue accounts. Tax receipting is done on a daily basis in our office. During our peak times we receipt between 500 and 1500 receipts each day. All year we collect delinquent taxes and advance tax payments. Receipts must be kept up to date, as our records serve as official/legal documents in the buying/selling of properties. Balancing funds vs receipts is always completed daily. Last year we receipted \$250 million dollars in our office.</p> <p>We create and produce the tax rolls for all the County's eighteen municipalities. Calculate mill rates, set up municipal special assessments, county special charges, coordinate and process state tax related materials. Order all forms for tax creation, collection and settlement process. Ensure municipal tax master files reflect first half tax collections for the fifteen municipalities that County does not collect for. Collect the first half for the City of Eau Claire, City of Altoona, and Town of Ludington. This includes twice weekly distribution of collected funds. Calculate January, February, and August Settlements for all taxing jurisdictions. Assume second half collections. Provide municipal treasurers and clerks all the help that they need to accurately process tax information. Process and remit State reports each month. Give taxpayers, realtors, title companies, attorneys and lending institutions the most reliable and efficient service that we can. This office also disburses all county payroll and accounts payable checks.</p>					
		<i>(YTD column = Jan-July results)</i>			
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
<b>#1 Treasury Management</b>					
Total # of real estate tax statements produced (during December):		45,648	45,784	45,914	
- # of real estate tax stmts produced for the City of Eau Claire only		21,588	21,650	21,701	
- # of real estate tax stmts produced outside the City of Eau Claire		24,060	24,134	24,213	
# of personal property tax statements produced (during December):		2,984	3,071	3,118	
# of municipalities supported by Treasurer's Office:		18	18	18	18
# of municipalities contracting with Eau Claire Co for tax collection:		3	3	4	3
# of general transactions processed per year:		3,141	3,413	4,146	2,600
Dollar total of general transactions processed per year:		\$97,138,936	\$98,138,785	\$115,758,691	\$93,523,119
# of tax transactions processed during the year:		48,106	46,318	50,017	28,751
Dollar amount of tax transactions collected during the year:		\$115,146,627	\$114,393,134	\$131,461,564	\$75,649,792
Dollar amount of delinquent taxes collected during the year:		\$2,497,488	\$2,467,786	\$2,552,465	\$605,320
# of tax bill statements returned 'undeliverable' requiring follow-up:		65	86	57	
# of Seasonal Employees		5	4	3	2
Year to date total overage (shortage) of daily cash receipts:		\$0	\$45	-\$20.55	\$0.11
Total dollars collected & processed through Treasurer's office:		\$214,783,051	\$214,999,705	\$249,772,720	\$169,778,231
<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
Provide tax statements and rolls per WI Statute 74.03	100% of tax rolls and statements will be provided to the municipal treasurers by December 8, 2018	100%	100%	100%	100%
To give municipal clerks and treasurers all the help that they need to properly process tax information	There will be no fines assessed against Eau Claire Co. due to delay in issuing settlement payments to municipalities, school districts, or the State of WI.	\$0	\$0	\$0	\$0
To ensure that each receipt is written properly for both general receipts and tax pymts	The year-to-date cash balancing shortage or overage will be less than .0005% of the total receipts.	0.00000%	0.00002%	-0.00001%	0.00000%
Timely bank deposits	100% of receipts issued by 4:30 p.m. are deposited in the bank each day. Checks held are deposited next business day.	100%	100%	100%	100%
<b>Totals</b>		<b>Budget</b> <b>\$322,694</b>	<b>Levy</b> <b>-\$659,306</b>		<b>FTE's</b> <b>3.75</b>

EAU CLAIRE COUNTY, WISCONSIN  
 2019 BUDGET  
 HIGHLIGHTS

Changes and Highlights to the Department's Budget:

Change 1 -
Change 2 -
Change 3 -
Change 4 -
Change 5 -

	2018 Revised Budget	Cost to Continue Operations in 2019	Change 1	Change 2	Change 3	Change 4	Change 5	2019 Budget Request
<b>Description of Change</b>								
Personnel	\$ 273,315	\$ 10,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,131
Supplies & Services	49,379	(10,816)						38,563
Equipment	-	-						-
<b>Total Expenditures</b>	<b>\$ 322,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,694</b>
Tax Levy	\$ (456,056)	\$ (203,250)						\$ (659,306)
Use of Fund Balance or Carryforward Funds		-						
All Other Revenues	778,750	203,250						982,000
<b>Total Revenues</b>	<b>\$ 322,694</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,694</b>

EAU CLAIRE COUNTY, WISCONSIN  
 2019 BUDGET  
 ADJUSTMENTS

Implications of adjustments

Adjustment 1 -
Adjustment 2 -
Adjustment 3 -
Adjustment 4 -
Adjustment 5 -

	2019 Department Requested Budget	Adjustment 1	Adjustment 2	Adjustment 3	Adjustment 4	Adminrator Budget Recommendation	Finance and Budget Recommendation	2019 Budget Adopted
<b>Description of Change</b>								
Personnel	\$ 284,131							\$ 284,131
Supplies & Services	38,563							38,563
Equipment	-							-
<b>Total Expenditures</b>	<b>\$ 322,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,694</b>
Tax Levy	\$ (659,306)							\$ (659,306)
Use of Fund Balance or Carryforward Funds	-							-
All Other Revenues	982,000							982,000
<b>Total Revenues</b>	<b>\$ 322,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,694</b>

# Finance Department

## Department Mission

The purpose of the Finance Department is to facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Finance Department maintains financial records according to established accounting principles; coordinates budget preparation and implementation; and provides financial information to the County Board and County departments.

## Overview of Expenditures and Revenues

	2017 Actual	2018 Budget	2018 Estimate	2019 Request	2019 Approved	% Change
<b>Expenditures:</b>						
Personnel	\$ 734,612	\$ 530,990	\$ 559,349	\$ 580,396		
Services & Supplies	298,303	79,113	101,974	80,000		
Equipment	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 1,032,915</b>	<b>\$ 610,103</b>	<b>\$ 661,323</b>	<b>\$ 660,396</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Revenues:</b>						
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges & Fees	-	-	-	-	-	
Miscellaneous	10,503	5,000	5,000	5,000		
Fund Balance Applied		-				
<b>Property Tax Levy</b>	<b>689,736</b>	<b>605,103</b>	<b>656,323</b>	<b>655,396</b>		<b>-100.00%</b>
<b>Total Revenues</b>	<b>\$ 700,239</b>	<b>\$ 610,103</b>	<b>\$ 661,323</b>	<b>\$ 660,396</b>	<b>\$ -</b>	

## Strategic Direction and Priority Issues

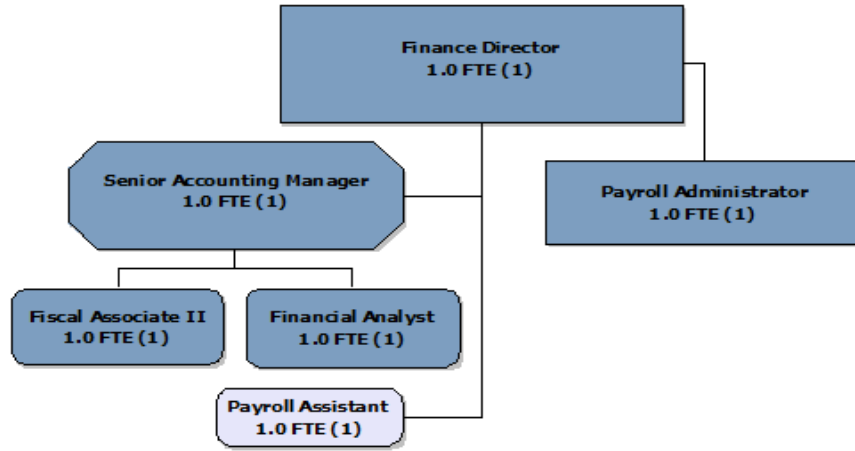
- \* Support the required fiduciary responsibilities of the Finance function for the County.
- \* Complete transition for those departments not yet entering their own invoices.
- \* Transition the department from less transactional support to more analysis and departmental business support.
- \* Establish a recurring forum for the extended departmental Finance teams to enhance communications and training and assist in building the relationships between Finance and the departments.
- \* Establish forecasting processes to assist in the fiscal management of the annual budget.
- \* Partner with IS to develop electronic workflow for employee expense reporting.
- \* Create or update financial policies documents for the County.
- \* Develop monthly/quarterly reporting enhancements utilizing the existing ERP system and OpenGov.
- \* Provide training opportunities for new staff.

## Trends and Issues on the Horizon

- \* The movement in Finance is to eliminate paper transaction workflows and replace them with electronic workflows.
- \* Finance systems for the future will need to evolve to handle more automation and the introduction of new technology such as blockchain.
- \* Future financial reporting will be moving towards more real-time financial reporting and less emphasis on structured time reporting such as monthly/quarterly reporting.
- \* The skills required for financial support personnel will be more analytical and require the ability to transition from scorekeeper to business partner.

## Staffing/Organizational Chart

Current:



Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	% Change
FTE	10.00	10.00	9.73	9.73	9.73	9.73	8.73	6.00	6.00	0.0%

**Program Financials**

2019 Approved Program/Service	General Acct'g & Budget Priority 1	Accounts Payable Priority 2	Payroll Priority 3	Totals
<b>Expenditures:</b>				
Personnel	\$ 444,657	\$ 64,593	\$ 71,146	\$ 580,396
Service & Supplies	80,000			80,000
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 524,657</b>	<b>\$ 64,593</b>	<b>\$ 71,146</b>	<b>\$ 660,396</b>
<b>Revenues:</b>				
Federal/State Grants				\$ -
Charges & Fees				-
Miscellaneous	5,000			5,000
Fund Balance Applied				-
<b>Property Tax Levy</b>	519,657	64,593	71,146	655,396
<b>Total Revenues</b>	<b>\$ 524,657</b>	<b>\$ 64,593</b>	<b>\$ 71,146</b>	<b>\$ 660,396</b>
Mandated Service?	Yes	Yes	Yes	

2018 Approved Program/Service	General Acct'g & Budget Priority 1	Accounts Payable Priority 2	Payroll & Benefits Priority 3	Totals
<b>Expenditures:</b>				
Personnel	\$ 285,699	\$ 69,437	\$ 175,854	\$ 530,990
Service & Supplies	33,906	11,302	33,905	79,113
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 319,605</b>	<b>\$ 80,739</b>	<b>\$ 209,759</b>	<b>\$ 610,103</b>
<b>Revenues:</b>				
Federal/State Grants	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Fund Balance Applied	5,000	-	-	5,000
<b>Property Tax Levy</b>	-	-	-	-
<b>Total Revenues</b>	<b>319,605</b>	<b>80,739</b>	<b>209,759</b>	<b>\$ 610,103</b>
Mandated Service?	Yes	Yes	Yes	



<b>#1 General Accounting &amp; Budget</b>	Budget \$ 524,657	Levy \$ 519,657		FTE's 3.00
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Provide financial information and related budgetary assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.

**OUTPUTS**

<i>(YTD column = Jan-July results)</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
Percent of finance department budget deadlines met according to the budget calendar. <i>(New measure)</i>	n/a	n/a	n/a	67%
Number of new audit findings reported in the management letter prepared by the County's external auditors. <i>(New measure)</i>	n/a	n/a	n/a	0
Number of policies drafted/adopted. <i>(New measure)</i>	n/a	n/a	n/a	1
Percent of cash and accounts receivable accounts reconciled on an monthly/quarterly basis. <i>(New measure)</i>	n/a	n/a	n/a	98.6%

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Benchmark</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
Provide accurate and timely financial information and related budgetary assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.	100% of annual audit reports and State Reports were completed by their due dates.	100%	100%	100%	100%
	Quarterly financial reports are provided to the County Board within forty-five (45) days of quarter end. <i>(New measure)</i>	100%	n/a	n/a	50%
	100% of fund balances are researched and validated quarterly. <i>(New measure)</i>	100%	n/a	n/a	0%
	Maintain and enhance the County's bond rating as issued by Moody's.	Aa1	Aa1	Aa1	n/a - no debt has been issued or refunded to date in 2018.
	Percent of total journal entries input by accounting which require correction due to data entry error. <i>(New measure)</i>	<2%	n/a	<2%	<2%

<b>#2 Accounts Payable</b>	Budget \$80,739	Levy \$80,739		FTE's 1.00
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Process payment to county vendors for approved goods & services.

**OUTPUTS**

<i>(YTD column = Jan-July results)</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
Number of checks prepared and filed during the year:	15,511	14,730	13,825	7,807
Number of 1099's issued during the year:	466	454	447	n/a - not yet issued
Number of credit card transactions processed during the year:	5,116	5,925	6,315	6,692

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Benchmark</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
Process timely & accurate payments to county vendors for approved goods & services.	100% of payments are processed by the due date or within one week of receipt from the authorizing department.	100%	100%	100%	100%
	100% of accounts payable with rebate incentives are processed prior to deadline.	100%	100%	100%	100%
<b>#3 Payroll</b>		Budget \$209,759	Levy \$209,759		FTE's 2.00
Process payment to county employees for approved time worked and provide payroll information and related assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.					
<b>OUTPUTS</b>					
<i>(YTD column = Jan-July results)</i>		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>YTD2018</b>
Number of paychecks/bank deposits processed:		14,829	15,157	15,391	10,880
Number of employees utilizing Nettime and RT Vision (Highway)/percentage of employees compared to total employees. <i>(New measure)</i>		n/a	n/a	10.6%	39.8%
Number of reports prepared and provided to other county departments, outside agencies, and other customers. <i>(New measure)</i> .		n/a	n/a	n/a	135
Total dollar amount of employee reimbursements processed. <i>(New measure)</i> .		n/a	n/a	\$ 45,567	\$ 25,428
Number of W2's issued to employees.		713	744	754	n/a - not yet issued
<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Benchmark</u>	<u>2016</u>	<u>2017</u>	<u>YTD2018</u>
Provide accurate and timely payroll processing and required reporting to various governmental agencies.	100% of payrolls were processed and completed by noon each Thursday prior to paydays.	100%	100%	100%	89%
	100% of payroll reports to agencies were filed by the required due dates.	100%	100%	100%	100%
Provide accurate and timely information regarding payroll and employee benefit programs.	100% of payroll reconciliation reports for employee benefit balances are completed within thirty (30) days of quarter end. <i>(New measure)</i>	n/a	n/a	n/a	100%
<b>Totals</b>		Budget \$815,155	Levy \$810,155		FTE's 6.00





Finance and Budget Meetings

Date	Start Time	Department
September 28	8:30am – 12pm	Administrator's Recommendations
October 1: 1pm to 5pm	1:00 1:30 2:15 3:00 3:45	Register of Deeds County Clerk Treasurer Finance Purchasing ADRC Veterans Circuit Court Clerk of Courts Register in Probate COMMUNITY AGENCIES
October 3: 8:30am to 12pm	8:30 9:00 10:00 11:00 11:15	Human Resources IS Sheriff Communications Center Facilities Security Committee COMMUNITY AGENCIES
October 5: 8:30am to 12pm	8:30 9:30 10:30 11:30	Airport Highway Human Services Children's Court Services Health Department COMMUNITY AGENCIES
October 8: 8:30am to 12pm	8:30 9:00 10:00 11:00	Parks and Forest Planning and Development District Attorney CJCC UW-Extension Facilities
October 9: 8:30am to 5pm	8:30 9:00 10:00	Admin County Board Corporate Counsel Child Support Wrap Up

## MINUTES

Eau Claire County  
Committee on Finance and Budget

Monday, August 6, 2018 / 4:30 pm  
Eau Claire County Courthouse – Room 1273  
Eau Claire, WI 54703

**Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, and Gerald Wilkie

**Staff members present:** Kathryn Schauf, County Administrator; Norb Kirk, Finance Director; Matt Michels, Senior Planner; Amy Weiss, Senior Accounting Manager; Keith Zehms, Corporation Counsel

The meeting was called to order at 4:34pm by Chair Stella Pagonis. The Committee Clerk confirmed compliance with open meetings law.

There were no members of the public present.

Senior Planner Matt Michels was present to discuss using Polco for the annual budget survey. This tool has been included in the County's LGI WI grant for this budget season. Historical response rates to the Survey Monkey budget survey have been less than 1%. The Committee was open to trying this option for the 2019 budget and evaluating the value provided at the end of the process.

Corporation Counsel Keith Zehms was present to review the ordinance surrounding insurance claims. He provided some recommended revisions for the Committee to think about and act upon at a later date.

The Committee reviewed the proposed 10-year contract between The Friends of Beaver Creek Reserve and Eau Claire County. Specific attention was given to the provisions for capital projects. Supervisor Jim Dunning made a motion to approve Proposed Resolution 18-19/049 "Ratifying a Ten-Year Agreement between Eau Claire County and The Friends of Beaver Creek Reserve...", with a change of date from 2012 to 2022 on line 24 of the resolution. Motion passed unanimously.

Supervisor Robin Leary made a motion to approve Proposed Resolution 18-19/052 "Amending Section 4.15.010 A. of the Code: Fees of Professional Examiners and Witnesses...". Motion passed unanimously.

Finance Director Norb Kirk reviewed the second quarter Manager's Report and supporting data.

Discussion was held regarding the 2019 budget process and guidelines provided. County Administrator Kathryn Schauf reported that departments had been given budget workbooks and technical guidance regarding benefit cost adjustments. Budget workbooks were updated to provide a clearer story of the activities and constraints faced by departments.

The Committee reviewed the sales tax report for April 2018. The Committee approved the County Board Chair's reimbursement request.

Supervisor Robin Leary made a motion to approve the July 9, 2018 regular committee meeting minutes, as well as the July 26, 2018 public input session, with the correction of Supervisor Steve Chilson being present. The motion passed unanimously.

The next meeting was confirmed for August 9, 2018 at the LE Phillips Senior Center.

The meeting was adjourned at 7:30pm.

Respectfully submitted,  
Amy Weiss, Committee Clerk

## MINUTES

Eau Claire County  
Committee on Finance and Budget  
Public Input Session

Thursday, August 9, 2018 / 6:00 pm  
LE Phillips Senior Center  
1616 Bellinger St  
Eau Claire, WI 54703

**Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, and Stella Pagonis

**Members absent:** Supervisor Gerald Wilkie

**Staff members present:** Kathryn Schauf, County Administrator; Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager

The meeting was called to order at 6:00pm by Chair Stella Pagonis. Supervisors were introduced.

There were 21 members of the public present.

- Carol Parsons: in support of Senior Center; special activity, rejuvenating, enjoys camaraderie, reduces stress; continue funding; high quality and seniors deserve high quality
- Marcy Martin: agrees with Carol Parsons
- Shirley Adele Stein: in support of Senior Center, enjoys fitness, Zumba classes, variety of offerings, need additional funding to support staff wages
- Steve Olson: in support of Senior Center, fitness and socialization, keeps seniors healthy
- Jeremy Gragert: City Council Rep; collaborate with County; priority to move toward renewable energy, especially on transportation side, solar energy (BCR); fleet vehicles and buildings, especially new Highway building
- Austin Northagen: UWEC Senior participating in Student Government; prioritize renewable energy; students voted to increase tuition by \$20 to fund renewable energy initiatives
- Brenda Bennett: in support of Senior Center; would like the fitness center to be funded; would like to have center around when she retires
- Marlene Arntson: support comments on value of Senior Center; keeps aging population healthy, mentally and physically; mentioned United Way decrease in funding (\$22,000 reduction)
- Norbert Schmitt: Baby Boomers retiring; in need of more benefits in the future
- Heidi Conde: in support of Senior Center, amazing resource, amazing staff; agrees with renewable energy, most important issue facing society and world today
- Peg Baumgardner: agrees with other comments regarding Senior Center
- Jeannette Suchla: in support of Senior Center, loves the fitness center
- Elizabeth Snyder: in support of Senior Center, value is in socialization which keeps the brain alive
- Sharon Ramaly: in support of Senior Center, not good business to take away funding
- Alex Nemzek: in support of Senior Center, gentle on city coffers when it comes to healthcare
- Barb Fredricksen: in support of Senior Center, fitness center, Thanksgiving Dinner
- Mary Price-Anderson: increased Senior Center hours even though financially difficult, mental health support is so important

With no others wanting to speak, the meeting was adjourned at 6:50pm.

Respectfully submitted,  
Amy Weiss, Committee Clerk