

AGENDA

Eau Claire County
Committee on Finance and Budget

Monday, January 7, 2018 / 4:30 pm
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

1. Call Meeting to Order and Confirmation of Compliance with Open Meetings Law
2. Public Comment Period (15 minutes max)
3. Proposed Resolution File #18-19/096 Disallowance of Claims Procedure / Discussion – Action
4. County Code 4.06.060 “Issuance of Orders...for Payment...” / Discussion – Action
5. Proposed Resolution File #18-19/098 “Authorizing the Sale of Tax Deed Property...” / Discussion – Action
6. Review of Tax Statements / Discussion
7. 5 Year Health Insurance Report – Discussion
8. Quarter 3 Personnel Report – Discussion
9. Financial Activity Updates / Discussion - Action
 - a. County Sales Tax Report – October earnings received in December
 - b. County Board Chair Vouchers - **None**
 - c. Line Item Transfers - **None**
10. Review / Approval of Regular Committee Minutes – December 3, 2018
11. Schedule next meeting and agenda items
12. Adjourn

Post: 01/04/2019

Copy: media, Committee members, Board Chair, Kathryn Schauf, Norb Kirk, Amy Weiss, Janet Loomis, Glenda Lynons, Keith Zehms

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.

FACT SHEET

TO FILE NO. 18-19/096

This ordinance makes changes in the settlement of claims process to better reflect the existing process, eliminate internal inconsistencies and to reflect best practices. No changes have been made in current code provisions regarding the exclusive claims remedy 4.90.001, definitions 4.90.005, claims procedure 4.90.010 and specialized claims 4.90.050.

Section 1: The only claims presented to the committee on finance and budget or county board were in cases where the County's insurance carrier and corporation counsel had recommended they be disallowed. Small claims usually not exceeding \$2,500 have been reviewed and settled by corporation counsel in consultation with department managers. The formal process for the committee to require sworn testimony and compel attendance of witness was never used. The proposed ordinance grants the authority to manage all claims of \$10,000 or less to the county's insurance carrier and/or corporation counsel working with risk management to process claims. Claims over \$10,000 recommended for disallowance by the county's insurance carrier and corporation counsel will go to the finance and budget committee.

Section 2: Eliminates the notification by county clerk which is now included in 4.90.020 B.

Section 3: Eliminates language regarding cooperation of departments which is unnecessary.

Section 4: Conforms 4.90.060 to be consistent with the new language in 4.90.020.

Section 5: Conforms 4.90.070 to be consistent with the new language in 4.90.020.

Fiscal Impact: None.

Respectfully Submitted,

Keith R. Zehms
Corporation Counsel

4 - TO REPEAL AND RECREATE SECTION 4.90.020 OF THE CODE: FINDINGS AND
5 SETTLEMENT; TO REPEAL SECTION 4.90.030 OF THE CODE: NOTICE OF CLAIM
6 SETTLEMENT; TO REPEAL SECTION 4.90.040 OF THE CODE: DEPARTMENT TO
7 COOPERATE; TO AMEND SECTION 4.90.060 OF THE CODE: BAR UPON FURTHER
8 ACTION; TO AMEND SECTION 4.90.070 OF THE CODE: COMMITTEE AUTHORIZATION
9 FOR CONTINGENCY FUND TRANSFER -

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

11 SECTION 1. That Section 4.90.020 of the code be repealed and recreated to read:

12 4.90.020 Disallowance of Claims.

13 A. All claims of \$10,000 or less shall be managed by the county insurance carrier
14 and/or corporation counsel. All claims over \$10,000 recommended for disallowance by the
15 county insurance carrier shall be handled by the committee. Risk management shall work with
16 corporation counsel and the insurance carrier to process claims.

17 B. The county insurance carrier is responsible for settling claims. For all claims of
18 \$10,000 or less where the county insurance carrier has recommended disallowance, corporation
19 counsel shall review and issue a notice of disallowance upon the claimant. For all claims
20 exceeding \$10,000 where the county insurance carrier has recommended disallowance the
21 committee shall review, and service of disallowance upon the claimant is made by the county
22 clerk.

23 C. Failure to take action upon a claim by the corporation counsel or committee as
24 provided in this section shall be deemed to be a disallowance thereof as of 120 days after filing
25 of the claim.

26 SECTION 2. That Section 4.90.030 of the code be repealed.

27 SECTION 3. That Section 4.90.040 of the code be repealed.

28 SECTION 4. That Section 4.90.060 of the code be amended to read:

29 4.90.060 Bar upon further action.

30 A. The decision of the ~~board~~ corporation counsel or committee under 4.90.020 in
31 disallowing, in whole or in part, any claim duly presented for its consideration shall bar any
32 further proceedings by the said claimant for collection unless an action be commenced against
33 the county within 6 months after service of notice of disallowance upon the claimant by the
34 clerk.

35 SECTION 5. That Section 4.90.070 of the code be amended to read:

36 4.90.070 Committee authorization for contingency fund transfer.

37 The committee is authorized to transfer moneys from the contingency fund in order to
38 settle accounts under 4.90.020 €.

39 **ADOPTED:**

40 _____
41 _____
42 _____
43 _____

44 _____
45 _____
Committee on Finance and Budget

KRZ/yk

Dated this _____ day of _____, 2018.

B. In the event that the item cannot be appropriately posted against a particular budget or line item sub-account thereunder, the item shall be referred to the committee on finance and budget for review under 2.04.485 A. 4. Additionally, in the event that the appropriate budget or line item sub-account thereunder contains insufficient funds with which to pay the item, it shall be returned to the person in charge of that budget who shall have the responsibility of approaching the committee on finance and budget under Chapter 4.04 as to payment.(Ord.139-60 Sec1,1995; Ord.131-86 Sec.5, 1988)

4.06.030 Examination of books and accounts. The department, under the supervision of the finance director, shall have the authority to examine the books and accounts of all county officers, boards, commissions, committees, trustees or other officers or employees entrusted with the receipt, custody or expenditures of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. (Ord. 131-86 Sec.5, 1988)

4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures. The finance director shall direct the method for the keeping of all accounts of the county and shall be vested with the authority to establish accounting and reporting systems and to designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units. The finance director is also authorized to keep such books of account as may be necessary to properly perform the duties of his or her office. (Ord. 131-86 Sec.5, 1988)

4.06.050 Consolidation of books and accounts; purchasing control. Subject to the approval of the committee on finance and budget and with the exception of those books kept by the county clerk under Wis. Stat. § 59.23(2)(c) to (g), the finance director shall propose and effectuate the consolidation of present methods and types of record keeping for the purpose of enhancing and improving processing of accounts and claims. (Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.5, 1988)

4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.

A. In accord with their respective responsibilities under Wis. Stat. § 59.23(2)(c), 59.25(3)(c) and 59.64(4), the county clerk and treasurer shall sign such orders and disbursements made as based upon the following authorizations.

1. Those accounts, invoices and expenditures which are less than \$10,000 and which are properly issued against departmental budgets or line item sub-accounts thereunder and which have been approved of upon pre-audit by the finance director under 4.06.020.

2. Those accounts, invoices and expenditures, which are less than \$10,000 other than those listed at 1., which have been approved of for settlement by the committee on finance and budget under 2.04.485 B. 4.

3. Those accounts, invoices and expenditures of \$10,000 or more which have been approved of for settlement by the board.

4. Those claims submitted under Wis. Stat. § 59.07, which have been approved of for settlement by the board. (Ord.141-03, Sec.1, 1997; Ord.139-60, Sec.2, 1995; Ord. 131-86 Sec.5, 1988)

4.06.070 Authorization of orders for payment.

A. The finance director shall have the authority, on behalf of the board, to approve of the settlement of accounts, bills and purchase orders between meetings of the committee on finance and budget, where, in order to take advantage of purchase discounts, to meet legal requirements, or so as to meet billing deadlines immediate action must be taken.

B. All such accounts, bills and purchase orders shall be submitted to the finance and budget committee for its review and approval of the action of the finance director. In the absence of authorization in the annual budget resolution or if an expenditure is not authorized within the budget resolution an express ordinance or resolution of the board authorizing settlement of the account, bill or purchase order in question, the finance director shall assume personal responsibility therefore in the event that said committee fails or refuses to subsequently approve of his or her authorization.

C. In the absence of the finance director, the county administrator, or in his or her absence the chair of the board, or in the chair's absence the chair of the committee on finance and budget shall exercise the authorization powers set forth in A. (Ord. 152-38, Sec. 1, 2008; Ord.141-92 Sec.53, 1998; Ord. 138-15, Sec. 4 & 5, 994; Ord. 131-86 Sec.5, 1988)

4.06.080 Budget execution. The finance director shall execute the adopted budget, insuring that all expenditures of county funds are made in strict compliance therewith and review all departmental or agency requests for adjustments and transfers of budgeted funds and make recommendations on same to the finance and budget committee or the board. (Ord. 131-86 Sec.5, 1988)

Chapter 4.07

PAYROLL ADMINISTRATION

Sections:

- 4.07.010 Administration.
- 4.07.020 Records and reporting.
- 4.07.030 Payment of wages.
- 4.07.050 Payroll deductions.

4.07.010 Administration.

- A. The finance department shall:
1. Plan, organize, and develop procedures to ensure effective and accurate reporting and processing of employee payrolls;
 2. Provide functional supervision over all county payroll preparation units, as identified in B.;
 3. Ensure that payrolls are processed in accordance with all applicable laws and labor agreements;

Resolution 18-19/098 Fact Sheet and Map

David Lonewolf / Leroy Eckwright property buy back

Computer #026-1036-05-000, Town of Wilson – Vacant land on Hamilton Falls Rd.
 Computer #026-1040-02-000, Town of Wilson – E26835 County Rd G, Boyd, WI 54726
 Computer #026-1040-05-010, Town of Wilson – Vacant land on County Rd G

Purchase will result in a net fiscal impact of \$0.00.

Parcel Number	Buyer	General	Special	Interest & Penalty	County	Awarded	Gross Profit/Loss
		Taxes	Taxes		Expenses	Bid	
026-1036-05-000	David Lonewolf	\$725.76	\$0.00	\$222.88	\$200.89	\$1,149.53	\$0.00
026-1040-02-000	David Lonewolf	\$1,033.91	\$88.00	\$315.57	\$340.89	\$1,778.37	\$0.00
026-1040-05-010	David Lonewolf	\$594.36	\$0.00	\$182.53	\$200.89	\$977.78	\$0.00
				Total Owed	\$3,905.68	\$3,905.68	Bid Amount
		\$2,354.03	\$88.00	\$720.98	\$742.67	Profit/Loss:	(0.00)



4 AUTHORIZING THE SALE OF TAX DEED PROPERTY TO FORMER OWNER DAVID A.
5 LONEWOLF, FOR \$3,905.68; 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 Owner,
9 David A. Lonewolf formally applied to purchase said property in accordance with the County Code; and

10
11 WHEREAS, said property can be described as follows:

12
13 The South 101 feet of the North Half (N ½) of the Northeast Quarter (NE ¼) of Section Fifteen (15),
14 Township Twenty-Seven (27) North, Range Five (5) West, Town of Wilson, Eau Claire County,
15 Wisconsin.

16
17 Computer #026-1036-05-000, Town of Wilson – Vacant land on Hamilton Falls Rd.

18 Delinquent General Taxes	(2014-2018)	\$725.76
19 Interest and Penalties	(2014-2018)	\$222.88
20 County Expenses		<u>\$200.89</u>
21 TOTAL		\$1,149.53

22
23 **-and also-**

24 The Eastern 166 feet of the Western 498 feet of the Northeast Quarter (NE ¼) of the Northeast
25 Quarter (NE ¼) of Section Sixteen (16), Township Twenty-Seven (27) North, Range Five (5) West,
26 Town of Wilson, Eau Claire County, Wisconsin.

27
28 Computer #026-1040-02-000, Town of Wilson – E26835 County Rd G, Boyd, WI 54726

29 Delinquent General Taxes	(2014-2018)	\$1,033.91
30 Delinquent Special Taxes	(2014-2018)	\$88.00
31 Interest and Penalties	(2014-2018)	\$315.57
32 County Expenses		<u>\$340.89</u>
33 TOTAL		\$1,778.37

34
35 **-and also-**

36 The East 166 feet of the West Half (W ½) of the Northeast Quarter (NE ¼) of the Northeast Quarter
37 (NE ¼) of Section Sixteen (16), Township Twenty-Seven (27) North, Range Five (5) West, Town of
38 Wilson, Eau Claire County, Wisconsin.

39
40 Computer #026-1040-05-010, Town of Wilson – Vacant land on County Rd G

41 Delinquent General Taxes	(2014-2018)	\$594.36
42 Interest and Penalties	(2014-2018)	\$182.53
43 County Expenses		<u>\$200.89</u>
44 TOTAL		\$977.78

45
46 **TOTAL OF ALL THREE PARCELS \$3,905.68**

47
48 NOW, THEREFORE, BE IT RESOLVED by the Eau Claire County Board of Supervisors that the sale
49 of the aforementioned described property to David A. Lonewolf, the former owner, is hereby authorized
50 for \$3,905.68

51
52 BE IT FURTHER RESOLVED that said sale must take place no later than 30 days after County Board Approval.

53
54 BE IT FURTHER RESOLVED that the Corporation Counsel is hereby directed to prepare a quit claim deed to:

55 David A. Lonewolf.

56
57 BE IT FURTHER RESOLVED that the County Clerk is hereby directed to execute said quit claim deed on behalf
58 of Eau Claire County. ADOPTED:

59
60 _____
61
62 _____
63
64 _____
65
66 _____
67
68 _____

69 Committee on Finance & Budget

70 Dated: _____
71

Eau Claire County
 Health Insurance Premium Analysis
 Year: 2018

Fund	Description	Data		
		Budget - 2018	YTD* - 2018	Variance - 2018
100 - GENERAL FUND	CHILD SUPPORT	242,365	208,023	(34,342)
	CORPORATION COUNSEL	116,260	111,820	(4,440)
	COUNTY ADMIN	59,254	61,809	2,555
	COUNTY BOARD	6,613	-	(6,613)
	COUNTY CLERK	46,004	49,409	3,405
	COUNTY TREASURER	39,125	48,409	9,284
	COURTS	387,810	359,732	(28,078)
	DISTRICT ATTORNEY	137,643	143,870	6,227
	EXTENSION	44,084	29,459	(14,625)
	FACILITIES	193,054	203,296	10,242
	FINANCE DEPARTMENT	76,483	73,825	(2,658)
	HUMAN RESOURCES	87,697	86,004	(1,693)
	INFORMATION SYSTEMS	150,985	145,202	(5,783)
	JUVENILE OFFICE	-	-	-
	PARKS & FOREST	123,969	136,042	12,073
	PLANNING & DEVELOPMENT	236,164	205,060	(31,105)
	PURCHASING	36,745	39,875	3,130
	REGISTER OF DEEDS	74,083	38,956	(35,127)
	REGISTER OF PROBATE	47,149	32,689	(14,460)
	SHERIFF	1,558,711	1,562,568	3,857
	VETERANS OFFICE	-	-	-
100 - GENERAL FUND Total		3,664,199	3,536,050	(128,149)
205 - HUMAN SERVICES		2,886,993	2,564,521	(322,472)
209 - JUVENILE DETENTION CENTER		-	-	-
211 - RECYCLING PROGRAM		8,349	8,238	(111)
212 - ANTI-DRUG GRANT FUND		-	28,495	28,495
215 - ADRC		373,262	318,682	(54,580)
602 - AIRPORT FUND		74,743	71,033	(3,710)
701 - HIGHWAY		855,519	801,631	(53,888)
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		16,000	3,749	(12,251)
Grand Total		7,879,065	7,332,400	(546,665)

* YTD is through 12/21/18 payroll

Difference Card Activity funded by General Fund

Additional Amount Budgeted for DC [^]	1,050,000		
Additional Claims/Fees at 12.31.18 ^{^^}		471,196	
Variance ^{^^^}			(578,804)

Total 2018 Health Insurance

8,929,065	7,803,596	(1,125,470)
------------------	------------------	--------------------

2018 Budget for Difference Card

DC funded by Depts	755,000
DC funded by General Fund	1,050,000
Total funding budgeted	1,805,000

[^]General Fund Balance

^{^^}Claims at 01.02.19, subject to change based on claims filing period

^{^^^}Expected to be returned to General Fund

Eau Claire County
Health Insurance Premium Analysis
Year: 2017

		Data		
Fund	Department	Budget - 2017	Actual - 2017	Variance - 2017
100 - GENERAL FUND	CHILD SUPPORT	218,878	193,983	(24,895)
	CORPORATION COUNSEL	107,353	106,709	(644)
	COUNTY ADMIN	92,672	82,084	(10,588)
	COUNTY BOARD	7,012	3,710	(3,302)
	COUNTY CLERK	60,854	52,345	(8,509)
	COUNTY TREASURER	52,790	51,345	(1,445)
	COURTS	350,795	361,021	10,226
	DISTRICT ATTORNEY	176,943	145,906	(31,037)
	EXTENSION	22,223	15,167	(7,056)
	FACILITIES	196,117	204,719	8,602
	FINANCE DEPARTMENT	192,970	218,007	25,037
	HUMAN RESOURCES	60,926	67,199	6,273
	INFORMATION SYSTEMS	251,519	152,549	(98,970)
	JUVENILE OFFICE	76,617	81,949	5,332
	PARKS & FOREST	127,496	130,345	2,849
	PLANNING & DEVELOPMENT	321,121	222,198	(98,923)
	PURCHASING	39,199	36,628	(2,571)
	REGISTER OF DEEDS	24,711	17,381	(7,330)
	REGISTER OF PROBATE	57,234	54,768	(2,466)
	SHERIFF	1,637,996	1,532,943	(105,053)
VETERANS OFFICE	22,223	-	(22,223)	
100 - GENERAL FUND Total		4,097,649	3,730,956	(366,693)
205 - HUMAN SERVICES		2,470,040	2,095,946	(374,094)
209 - JUVENILE DETENTION CENTER		110,010	97,631	(12,379)
211 - RECYCLING PROGRAM		11,687	11,111	(576)
212 - ANTI-DRUG GRANT FUND		43,577	25,473	(18,104)
215 - ADRC		337,893	303,200	(34,693)
602 - AIRPORT FUND		74,000	68,600	(5,400)
701 - HIGHWAY		943,504	715,860	(227,644)
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		22,000	5,223	(16,777)
Grand Total		8,110,360	7,053,999	(1,056,360)

**Eau Claire County
Health Insurance Premium Analysis
Year: 2016**

Fund	Department	Data		
		Budget - 2016	Actual - 2016	Variance - 2016
100 - GENERAL FUND	CHILD SUPPORT	302,492	196,520	(105,972)
	CORPORATION COUNSEL	142,330	112,657	(29,673)
	COUNTY ADMIN	123,005	93,191	(29,814)
	COUNTY BOARD	8,327	4,026	(4,301)
	COUNTY CLERK	57,928	45,889	(12,039)
	COUNTY TREASURER	66,000	52,253	(13,747)
	COURTS	400,817	321,147	(79,670)
	DISTRICT ATTORNEY	201,540	163,077	(38,463)
	EXTENSION	10,143	2,893	(7,250)
	FACILITIES	260,925	189,006	(71,919)
	FINANCE DEPARTMENT	133,884	61,098	(72,786)
	HUMAN RESOURCES	87,630	58,343	(29,287)
	INFORMATION SYSTEMS	226,623	152,513	(74,110)
	JUVENILE OFFICE	131,053	89,721	(41,332)
	PARKS & FOREST	199,087	124,986	(74,101)
	PLANNING & DEVELOPMENT	393,907	260,855	(133,052)
	PURCHASING	47,785	37,941	(9,844)
	REGISTER OF DEEDS	40,058	25,416	(14,642)
	REGISTER OF PROBATE	70,150	54,571	(15,579)
	SHERIFF	2,046,943	1,511,529	(535,414)
	VETERANS OFFICE	30,056	17,112	(12,944)
100 - GENERAL FUND Total		4,980,683	3,574,744	(1,405,939)
205 - HUMAN SERVICES		2,719,306	2,001,097	(718,209)
209 - JUVENILE DETENTION CENTER		133,983	95,254	(38,729)
211 - RECYCLING PROGRAM		13,878	11,160	(2,718)
212 - ANTI-DRUG GRANT FUND		45,178	37,982	(7,196)
215 - ADRC		420,613	298,262	(122,351)
602 - AIRPORT FUND		77,000	66,933	(10,067)
701 - HIGHWAY		1,060,000	751,291	(308,709)
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		10,000	10,446	446
Grand Total		9,460,641	6,847,170	(2,613,471)

Insurance budget based on 9% not-to-exceed rate, and never adjusted down.

Eau Claire County
Health Insurance Premium Analysis
Year: 2015

Fund	Department	Data		
		Budget - 2015	Actual - 2015	Variance - 2015
100 - GENERAL FUND	CHILD SUPPORT	295,328	281,404	(13,924)
	CORPORATION COUNSEL	135,238	125,449	(9,789)
	COUNTY ADMIN	110,515	104,576	(5,939)
	COUNTY BOARD	8,231	4,934	(3,297)
	COUNTY CLERK	27,318	29,957	2,639
	COUNTY TREASURER	85,201	62,329	(22,872)
	COURTS	338,650	357,835	19,185
	DISTRICT ATTORNEY	205,606	171,285	(34,321)
	EXTENSION	9,114	9,738	624
	FACILITIES	246,942	206,598	(40,344)
	FINANCE DEPARTMENT	127,161	177,142	49,981
	HUMAN RESOURCES	63,990	46,712	(17,278)
	INFORMATION SYSTEMS	145,920	164,082	18,162
	JUVENILE OFFICE	128,136	113,458	(14,678)
	PARKS & FOREST	173,632	140,461	(33,171)
	PLANNING & DEVELOPMENT	360,718	349,427	(11,291)
	PURCHASING	45,642	45,855	213
	REGISTER OF DEEDS	45,522	39,947	(5,575)
	REGISTER OF PROBATE	63,726	67,436	3,710
	SHERIFF	2,020,542	1,954,524	(66,018)
	VETERANS OFFICE	45,642	26,684	(18,958)
100 - GENERAL FUND Total		4,682,774	4,479,832	(202,942)
205 - HUMAN SERVICES		2,537,921	2,357,817	(180,104)
209 - JUVENILE DETENTION CENTER		91,257	117,073	25,816
211 - RECYCLING PROGRAM		13,719	11,638	(2,081)
212 - ANTI-DRUG GRANT FUND		33,079	43,817	10,738
215 - ADRC		427,415	374,867	(52,548)
602 - AIRPORT FUND		73,065	72,722	(344)
701 - HIGHWAY		1,007,500	297,141	(710,359)
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		17,000	12,474	(4,526)
Grand Total		8,883,730	7,767,380	(1,116,350)

Adjustment to clear out OPEB: \$698,798

Eau Claire County
Health Insurance Premium Analysis
Year: 2014

		Data		
Fund	Department	Budget - 2014	Actual - 2014	Variance - 2014
100 - GENERAL FUND	CHILD SUPPORT	292,085	284,818	(7,267)
	CORPORATION COUNSEL	132,915	104,931	(27,984)
	COUNTY ADMIN	109,851	109,099	(752)
	COUNTY BOARD	5,320	4,864	(456)
	COUNTY CLERK	44,273	26,091	(18,182)
	COUNTY TREASURER	84,262	72,912	(11,350)
	COURTS	378,593	385,637	7,044
	DISTRICT ATTORNEY	178,232	163,654	(14,578)
	EXTENSION	8,847	9,069	222
	FACILITIES	249,129	220,074	(29,055)
	FINANCE DEPARTMENT	139,263	127,126	(12,137)
	HUMAN RESOURCES	53,120	57,742	4,622
	INFORMATION SYSTEMS	168,184	120,405	(47,779)
	JUVENILE OFFICE	124,079	123,451	(628)
	PARKS & FOREST	123,911	123,368	(543)
	PLANNING & DEVELOPMENT	325,574	273,882	(51,692)
	PURCHASING	44,273	44,219	(54)
	REGISTER OF DEEDS	45,389	43,747	(1,642)
	REGISTER OF PROBATE	70,791	61,266	(9,525)
	SHERIFF	2,012,054	1,933,223	(78,831)
VETERANS OFFICE	35,342	29,420	(5,922)	
100 - GENERAL FUND Total		4,625,487	4,318,995	(306,492)
205 - HUMAN SERVICES		2,470,098	2,298,387	(171,711)
209 - JUVENILE DETENTION CENTER		132,758	82,781	(49,977)
211 - RECYCLING PROGRAM		13,301	6,146	(7,155)
212 - ANTI-DRUG GRANT FUND		41,327	38,333	(2,994)
215 - ADRC		437,547	380,488	(57,059)
602 - AIRPORT FUND		45,336	67,263	21,927
701 - HIGHWAY		900,500	1,023,526	123,026
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		21,000	1,698	(19,302)
Grand Total		8,687,354	8,217,618	(469,736)

Eau Claire County
Health Insurance Premium Analysis
Year: 2013

Fund	Department	Data		
		Budget - 2013	Actual - 2013	Variance - 2013
100 - GENERAL FUND	CHILD SUPPORT	270,421	281,559	11,138
	CORPORATION COUNSEL	141,107	106,302	(34,805)
	COUNTY ADMIN	112,106	100,195	(11,911)
	COUNTY BOARD	8,210	2,343	(5,867)
	COUNTY CLERK	42,724	17,017	(25,707)
	COUNTY TREASURER	51,073	56,756	5,683
	COURTS	370,403	352,476	(17,927)
	DISTRICT ATTORNEY	156,210	164,887	8,677
	EXTENSION	34,202	8,705	(25,497)
	FACILITIES	206,903	225,405	18,502
	FINANCE DEPARTMENT	174,549	113,047	(61,502)
	HUMAN RESOURCES	51,269	50,684	(585)
	INFORMATION SYSTEMS	162,332	127,268	(35,064)
	JUVENILE OFFICE	119,692	108,402	(11,290)
	PARKS & FOREST	136,718	136,318	(400)
	PLANNING & DEVELOPMENT	314,596	281,966	(32,630)
	PURCHASING	42,724	42,413	(311)
	REGISTER OF DEEDS	66,814	35,816	(30,998)
	REGISTER OF PROBATE	68,338	58,781	(9,557)
	SHERIFF	1,957,929	1,910,793	(47,136)
	VETERANS OFFICE	34,136	33,796	(340)
100 - GENERAL FUND Total		4,522,456	4,214,929	(307,527)
205 - HUMAN SERVICES		2,278,930	2,126,457	(152,473)
209 - JUVENILE DETENTION CENTER		111,086	113,091	2,005
211 - RECYCLING PROGRAM		600	-	(600)
212 - ANTI-DRUG GRANT FUND		53,417	37,394	(16,023)
215 - ADRC		399,293	345,874	(53,419)
602 - AIRPORT FUND		53,375	46,834	(6,541)
701 - HIGHWAY		852,100	1,008,404	156,304
702 - FLEET CAR FUND		-	-	-
703 - SELF INSURANCE FUND		19,000	-	(19,000)
Grand Total		8,290,257	7,892,983	(397,274)

Eau Claire County
Trended Personnel Costs
Total Personnel
September 30, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q3	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	1,116,290	1,025,312	1,068,056	1,184,994	822,493	69.41%
	CORPORATION COUNSEL	689,547	663,490	662,305	667,915	491,226	73.55%
	COUNTY ADMIN	565,762	677,972	556,685	753,103	408,867	54.29%
	COUNTY BOARD	92,634	92,807	88,854	112,377	64,259	57.18%
	COUNTY CLERK	190,373	198,846	232,861	234,896	172,553	73.46%
	COUNTY TREASURER	268,524	257,188	268,234	273,315	197,670	72.32%
	COURTS	1,621,467	1,622,062	1,679,149	1,721,718	1,255,503	72.92%
	DISTRICT ATTORNEY	823,925	861,023	893,884	907,785	635,053	69.96%
	EXTENSION	132,951	116,777	106,649	127,139	81,729	64.28%
	FACILITIES	879,594	889,714	942,212	949,430	697,153	73.43%
	FINANCE DEPARTMENT	726,229	649,935	734,612	530,990	378,954	71.37%
	HUMAN RESOURCES	386,949	420,749	489,627	559,129	406,291	72.67%
	INFORMATION SYSTEMS	905,417	920,443	938,042	1,173,807	732,975	62.44%
	JUVENILE OFFICE	417,494	396,464	380,157	-	-	0.00%
	PARKS & FOREST	809,876	885,668	864,259	916,954	698,696	76.20%
	PLANNING & DEVELOPMENT	1,721,640	1,572,326	1,519,666	1,485,177	1,077,491	72.55%
	PURCHASING	317,532	319,668	320,691	325,701	234,265	71.93%
	REGISTER OF DEEDS	206,427	211,274	197,717	279,410	184,118	65.90%
	REGISTER OF PROBATE	268,954	267,085	273,202	279,626	185,530	66.35%
	SHERIFF	9,277,454	9,089,291	9,493,283	9,823,783	7,133,489	72.61%
	VETERANS OFFICE	189,901	202,033	219,512	191,583	130,596	68.17%
	NONDEPARTMENTAL	-	-	-	133,200	90,971	68.30%
100 - GENERAL FUND Total		21,608,941	21,340,125	21,929,657	22,632,032	16,079,880	71.05%
205 - HUMAN SERVICES		10,654,946	10,355,715	11,079,918	15,341,428	10,093,979	65.80%
209 - JUVENILE DETENTION CENTER		962,047	1,003,445	1,104,650	-	-	0.00%
211 - RECYCLING PROGRAM		57,668	65,165	81,926	103,200	62,125	60.20%
212 - ANTI-DRUG GRANT FUND*		230,738	238,597	154,613	45,807	165,486	361.27%
215 - ADRC		1,699,441	1,651,102	1,748,386	1,991,272	1,434,047	72.02%
602 - AIRPORT FUND		426,074	464,415	470,558	481,982	343,508	71.27%
701 - HIGHWAY		5,406,732	6,296,203	5,966,790	7,813,869	4,635,355	59.32%
703 - SELF INSURANCE FUND		124,003	128,008	119,985	203,421	77,619	38.16%
Grand Total		41,170,589	41,542,775	42,656,483	48,613,011	32,892,000	67.66%

*Fund 212 should be looked at with the Sheriff's Department, as staff are not strictly assigned to one fund.

Eau Claire County
Trended Personnel Costs
Regular Wages
September 30, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q3	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	711,045	720,226	750,316	812,275	556,932	68.56%
	CORPORATION COUNSEL	481,935	482,368	485,527	479,015	349,965	73.06%
	COUNTY ADMIN	377,639	520,445	416,222	428,289	305,609	71.36%
	COUNTY BOARD	48,930	47,451	48,738	53,400	32,995	61.79%
	COUNTY CLERK	139,121	134,242	158,512	164,125	116,563	71.02%
	COUNTY TREASURER	179,880	179,521	189,609	205,150	139,032	67.77%
	COURTS	1,042,008	1,103,363	1,100,922	1,120,958	823,479	73.46%
	DISTRICT ATTORNEY	536,584	602,505	646,991	660,748	449,169	67.98%
	EXTENSION	101,098	76,661	76,347	66,027	48,336	73.21%
	FACILITIES	581,038	604,267	627,790	646,855	451,965	69.87%
	FINANCE DEPARTMENT	450,347	459,595	395,156	391,755	257,719	65.79%
	HUMAN RESOURCES	256,181	285,308	354,806	396,150	289,562	73.09%
	INFORMATION SYSTEMS	634,516	674,735	676,869	888,943	536,283	60.33%
	JUVENILE OFFICE	266,928	269,322	244,473	-	-	0.00%
	PARKS & FOREST	569,306	657,386	638,035	682,492	514,822	75.43%
	PLANNING & DEVELOPMENT	1,159,043	1,128,677	1,058,709	1,088,025	792,213	72.81%
	PURCHASING	235,648	244,108	249,296	246,872	167,704	67.93%
	REGISTER OF DEEDS	144,542	161,465	143,130	180,242	132,334	73.42%
	REGISTER OF PROBATE	176,771	186,669	191,599	197,081	134,886	68.44%
	SHERIFF	5,320,935	5,582,940	5,601,930	6,248,758	4,108,446	65.75%
	VETERANS OFFICE	140,403	159,389	190,480	163,988	108,881	66.40%
100 - GENERAL FUND Total		13,553,896	14,280,645	14,245,456	15,121,148	10,316,895	68.23%
205 - HUMAN SERVICES		6,930,879	7,024,250	7,670,721	10,686,999	6,757,216	63.23%
209 - JUVENILE DETENTION CENTER		714,706	764,872	845,844	-	-	0.00%
211 - RECYCLING PROGRAM		40,715	47,872	62,677	86,294	49,309	57.14%
212 - ANTI-DRUG GRANT FUND*		141,062	129,223	92,277	-	97,886	0.00%
215 - ADRC		1,149,397	1,178,959	1,252,093	1,404,704	1,027,023	73.11%
602 - AIRPORT FUND		299,682	331,963	329,996	340,298	241,344	70.92%
701 - HIGHWAY		3,803,310	4,083,760	3,741,651	5,205,357	3,059,330	58.77%
703 - SELF INSURANCE FUND		98,263	97,020	98,812	151,870	67,162	44.22%
Grand Total		26,731,910	27,938,563	28,339,528	32,996,670	21,616,164	65.51%

*Fund 212 should be looked at with the Sheriff's Department, as staff are not strictly assigned to one fund.

Eau Claire County
Trended Personnel Costs
Overtime
September 30, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q3	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	722	111	169	-	191	0.00%
	CORPORATION COUNSEL	-	94	177	-	386	0.00%
	COUNTY ADMIN	-	-	-	-	586	0.00%
	COUNTY BOARD	-	-	-	-	-	0.00%
	COUNTY CLERK	-	-	-	-	16	0.00%
	COUNTY TREASURER	1,183	700	781	1,000	709	70.92%
	COURTS	94	88	40	100	56	56.46%
	DISTRICT ATTORNEY	1,973	331	259	-	458	0.00%
	EXTENSION	3,460	924	-	-	175	0.00%
	FACILITIES	6,218	7,093	7,698	13,000	9,856	75.81%
	FINANCE DEPARTMENT	401	980	4,448	5,000	1,209	24.17%
	HUMAN RESOURCES	550	1,497	12	-	29	0.00%
	INFORMATION SYSTEMS	1,078	18	354	-	488	0.00%
	JUVENILE OFFICE	48	392	1,507	-	-	0.00%
	PARKS & FOREST	2,602	4,325	6,091	4,960	5,194	104.71%
	PLANNING & DEVELOPMENT	502	1,871	3,922	-	184	0.00%
	PURCHASING	-	-	7	-	7	0.00%
	REGISTER OF DEEDS	-	-	11	-	-	0.00%
	REGISTER OF PROBATE	-	-	-	-	-	0.00%
	SHERIFF	592,755	595,149	848,831	571,359	668,256	116.96%
	VETERANS OFFICE	-	-	-	-	32	0.00%
100 - GENERAL FUND Total		611,585	613,572	874,307	595,419	687,833	115.52%
205 - HUMAN SERVICES		125,921	69,622	14,444	-	80,878	0.00%
209 - JUVENILE DETENTION CENTER		12,237	16,862	20,831	-	-	0.00%
211 - RECYCLING PROGRAM		-	-	-	-	-	0.00%
212 - ANTI-DRUG GRANT FUND*		13,334	16,038	15,920	10,157	20,325	200.11%
215 - ADRC		45	-	1,315	-	4,278	0.00%
602 - AIRPORT FUND		6,579	5,963	7,477	12,500	7,825	62.60%
701 - HIGHWAY		99,490	172,511	147,902	487,663	180,870	37.09%
703 - SELF INSURANCE FUND		-	-	-	-	-	0.00%
Grand Total		869,190	894,568	1,082,197	1,105,739	982,010	88.81%

*Fund 212 should be looked at with the Sheriff's Department, as staff are not strictly assigned to one fund.

Eau Claire County
Trended Personnel Costs
Other Benefits
September 30, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q3	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	404,523	304,975	317,571	372,719	265,370	71.20%
	CORPORATION COUNSEL	207,612	181,028	176,601	188,900	140,874	74.58%
	COUNTY ADMIN	188,123	157,526	140,464	324,815	102,672	31.61%
	COUNTY BOARD	43,704	45,356	40,116	58,977	31,263	53.01%
	COUNTY CLERK	51,252	64,604	74,349	70,771	55,974	79.09%
	COUNTY TREASURER	87,462	76,967	77,843	67,165	57,929	86.25%
	COURTS	579,366	518,611	578,187	600,660	431,968	71.92%
	DISTRICT ATTORNEY	285,369	258,187	246,634	247,037	185,425	75.06%
	EXTENSION	28,394	39,191	30,302	61,112	33,218	54.36%
	FACILITIES	292,338	278,355	306,724	289,575	235,333	81.27%
	FINANCE DEPARTMENT	275,480	189,360	335,008	134,235	120,026	89.42%
	HUMAN RESOURCES	130,218	133,944	134,810	162,979	116,700	71.60%
	INFORMATION SYSTEMS	269,823	245,690	260,819	284,864	196,203	68.88%
	JUVENILE OFFICE	150,518	126,749	134,177	-	-	0.00%
	PARKS & FOREST	237,968	223,957	220,133	229,502	178,680	77.86%
	PLANNING & DEVELOPMENT	562,096	441,777	457,035	397,152	285,093	71.78%
	PURCHASING	81,883	75,560	71,388	78,829	66,554	84.43%
	REGISTER OF DEEDS	61,885	49,809	54,576	99,168	51,784	52.22%
	REGISTER OF PROBATE	92,183	80,416	81,603	82,545	50,644	61.35%
	SHERIFF	3,363,764	2,911,202	3,042,522	3,003,666	2,356,787	78.46%
	VETERANS OFFICE	49,498	42,644	29,032	27,595	21,683	78.58%
	NONDEPARTMENTAL	-	-	-	133,200	90,971	68.30%
100 - GENERAL FUND Total		7,443,460	6,445,908	6,809,894	6,915,465	5,075,152	73.39%
205 - HUMAN SERVICES		3,598,146	3,261,844	3,394,752	4,654,429	3,255,885	69.95%
209 - JUVENILE DETENTION CENTER		235,105	221,711	237,974	-	-	0.00%
211 - RECYCLING PROGRAM		16,952	17,293	19,249	16,906	12,816	75.81%
212 - ANTI-DRUG GRANT FUND*		76,342	93,337	46,416	35,650	47,276	132.61%
215 - ADRC		549,999	472,143	494,978	586,568	402,745	68.66%
602 - AIRPORT FUND		119,814	126,488	133,085	129,184	94,339	73.03%
701 - HIGHWAY		1,503,933	2,039,932	2,077,236	2,120,849	1,395,155	65.78%
703 - SELF INSURANCE FUND		25,740	30,988	21,174	51,551	10,457	20.28%
Grand Total		13,569,490	12,709,644	13,234,758	14,510,603	10,293,826	70.94%

*Fund 212 should be looked at with the Sheriff's Department, as staff are not strictly assigned to one fund.

Eau Claire County Sales Tax Collections

Month	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
January	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338
February	518,319	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096
March	636,257	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986
April	623,482	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497
May	624,232	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279
June	573,694	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533
July	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195
August	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184
September	634,987	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193
October	701,541	642,499	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472
November	631,616	728,502	630,916	799,401	872,360	934,158	868,976	662,535	652,721	
December	562,547	692,239	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	
Total	\$ 7,422,090	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 9,012,773
Budgeted	\$ 8,175,000	\$ 7,675,000	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000
Excess (Short)	\$ (752,910)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ (1,087,227)
	2009 Shortfall	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,020,255,414	\$ 2,105,167,718	\$ 1,802,554,550
Yearly Average	\$ 618,508	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 901,277

Month	Monthly Avg	Median
January	\$ 655,713	\$ 643,814
February	\$ 650,135	\$ 615,718
March	\$ 760,292	\$ 808,730
April	\$ 755,859	\$ 730,536
May	\$ 753,010	\$ 793,096
June	\$ 828,870	\$ 854,319
July	\$ 821,831	\$ 757,928
August	\$ 815,158	\$ 820,328
September	\$ 812,210	\$ 796,600
October	\$ 779,848	\$ 747,724
November	\$ 753,465	\$ 728,502
December	\$ 804,571	\$ 774,289

Monthly amounts reflect 2018 sales tax earned. Payments received approx two months later.

MINUTES

Eau Claire County
Committee on Finance and Budget

Monday, December 3, 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, Gerald Wilkie

Staff present: Norb Kirk, Finance Director; Amy Weiss, Senior Accounting Manager; Linda Struck, Economic Services Consortium Manager; Vickie Gardner, DHS Fiscal Manager; Tammy Stelter, DHS Accountant; Sue McDonald, Chief Deputy County Clerk

Vice Chair Jim Dunning called the meeting to order at 4:30 pm and confirmed compliance with open meetings law.

There were no members of the public present.

Members from DHS were present to share information on the Great Rivers Income Maintenance Consortium.

Supervisor Robin Leary made a motion to approve proposed Resolution File #18-19/089 “Authorizing the Sale of Tax Deed Property to legal heir(s).” Supervisor Chilson seconded, and motion passed unanimously 4-0.

Supervisor Steve Chilson made a motion to move forward proposed Resolution File #18-19/093 “Approving the Transfer of Funds from the County Board Training Account.” Supervisor Robin Leary desired to add an addendum to the resolution to benefit the Housing Authority. This discussion was tabled for a future committee meeting. The resolution is not anticipated to set a precedent, but simply to amend the 2018 budget. The motion passed unanimously 5-0.

The supervisors reviewed historical data for the last three years for Highway health insurance budget to actuals. The committee would like more information for the county as a whole for the last five years.

The committee discussed appropriate approvals for vouchers over \$10,000. Some suggestions were to approve purchase orders or to delegate authority to the Treasurer or the Finance Director.

The committee was pleased with how the county board budget meeting was presented. The committee would like additional detail on the revenue in the budget, including lists within the departments for the specific sources of revenue (grants).

The committee reviewed the County Sales Tax report.

Supervisor Robin Leary made a motion to approve the November 5, 2018 minutes as presented. The motion passed unanimously, 5-0.

The next regularly schedule meeting is on January 7, 2019.

The meeting was adjourned at 6:10 pm.