

AGENDA

Eau Claire County
Committee on Finance and Budget

Monday, February 4, 2019 / 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. Approval of Vouchers / Discussion – Action
4. Finance Position Title Change / Discussion - Action
5. Compensatory Time / Discussion
6. Estimate – 2018 General Fund Activity / Discussion
7. Quarter 4 Personnel Report / Discussion
8. Local Effects of Government Shutdown / Discussion
9. Financial Activity Updates / Discussion - Action
 - a. County Sales Tax Report – November earnings received in January
 - b. County Board Chair Vouchers - **None**
 - c. Line Item Transfers - **None**
10. Review / Approval of Regular Committee Minutes – January 7, 2019
11. Schedule next meeting and agenda items
12. Adjourn

Post: 02/01/2019

Copy: media, Committee members, Board Chair, Kathryn Schauf, Norb Kirk, Amy Weiss, Janet Loomis, 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 – Change in Title of the Payroll Assistant position

Background: The Payroll area has historically been staffed with a Payroll Administrator or other Payroll management that directly supervised the Payroll Assistant. Given the evolution of the Payroll process, the introduction of NetTime for time tracking and other process changes, the Payroll Assistant no longer is directly supervised by the Payroll Administrator and the Payroll Administrator position has been replaced by an Accountant position. Currently the Payroll Assistant is managed by the Sr. Accounting Manager.

Request: Given the changes with Payroll processing, the nature and scope of the work done by the Payroll Assistant, and the experience required of the position, I am requesting a change in title for this position from Payroll Assistant to Payroll Specialist. The job description for this position has been updated to better reflect the current duties and reviewed externally in relationship to the existing compensation level with no resulting level change recommended. I believe this new title better reflects the job description for this position.

Fiscal Impact: There is no fiscal impact as a result of this title change.

Respectfully Submitted,



Norbert Kirk

Finance Director

Eau Claire County
Trended Personnel Costs
Total Personnel
December 31, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q4	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	1,116,290	1,025,312	1,068,056	1,184,994	1,133,360	95.64%
	CORPORATION COUNSEL	689,547	663,490	662,305	667,915	675,712	101.17%
	COUNTY ADMIN	565,762	677,972	556,685	753,103	534,950	71.03%
	COUNTY BOARD	92,634	92,807	88,854	112,377	96,235	85.64%
	COUNTY CLERK	190,373	198,846	232,861	234,896	237,797	101.23%
	COUNTY TREASURER	268,524	257,188	268,234	273,315	268,651	98.29%
	COURTS	1,621,467	1,622,062	1,679,149	1,721,718	1,735,904	100.82%
	DISTRICT ATTORNEY	823,925	861,023	893,884	907,785	882,729	97.24%
	EXTENSION	132,951	116,777	106,649	127,139	112,238	88.28%
	FACILITIES	879,594	889,714	942,212	949,430	938,033	98.80%
	FINANCE DEPARTMENT	726,229	649,935	734,612	530,990	528,472	99.53%
	HUMAN RESOURCES	386,949	420,749	489,627	559,129	564,819	101.02%
	INFORMATION SYSTEMS	905,417	920,443	938,042	1,173,807	1,016,975	86.64%
	JUVENILE OFFICE	417,494	396,464	380,157	-	-	0.00%
	PARKS & FOREST	809,876	885,668	864,259	916,954	921,035	100.45%
	PLANNING & DEVELOPMENT	1,721,640	1,572,326	1,519,666	1,485,177	1,486,967	100.12%
	PURCHASING	317,532	319,668	320,691	325,701	325,710	100.00%
	REGISTER OF DEEDS	206,427	211,274	197,717	279,410	243,668	87.21%
	REGISTER OF PROBATE	268,954	267,085	273,202	279,626	256,872	91.86%
	SHERIFF*	9,508,192	9,327,888	9,647,897	9,869,590	10,188,139	103.23%
	VETERANS OFFICE	189,901	202,033	219,512	191,583	173,132	90.37%
	NONDEPARTMENTAL	-	-	-	133,200	119,572	89.77%
100 - GENERAL FUND Total		21,839,679	21,578,722	22,084,270	22,677,839	22,440,968	98.96%
205 - HUMAN SERVICES		10,654,946	10,355,715	11,079,918	15,341,428	14,142,411	92.18%
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	87,920	85.19%
215 - ADRC		1,699,441	1,651,102	1,748,386	1,991,272	2,014,105	101.15%
602 - AIRPORT FUND		426,074	464,415	470,558	481,982	475,001	98.55%
701 - HIGHWAY		5,406,732	6,296,203	5,966,790	7,813,869	6,512,384	83.34%
703 - SELF INSURANCE FUND		124,003	128,008	119,985	203,421	113,515	55.80%
Grand Total		41,170,589	41,542,775	42,656,483	48,613,011	45,786,303	94.19%

*Includes Fund 212

Eau Claire County
Trended Personnel Costs
Regular Wages
December 31, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q4	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	711,045	720,226	750,316	812,275	788,492	97.07%
	CORPORATION COUNSEL	481,935	482,368	485,527	479,015	492,468	102.81%
	COUNTY ADMIN	377,639	520,445	416,222	428,289	407,401	95.12%
	COUNTY BOARD	48,930	47,451	48,738	53,400	49,032	91.82%
	COUNTY CLERK	139,121	134,242	158,512	164,125	164,891	100.47%
	COUNTY TREASURER	179,880	179,521	189,609	205,150	192,254	93.71%
	COURTS	1,042,008	1,103,363	1,100,922	1,120,958	1,171,442	104.50%
	DISTRICT ATTORNEY	536,584	602,505	646,991	660,748	640,386	96.92%
	EXTENSION	101,098	76,661	76,347	66,027	68,541	103.81%
	FACILITIES	581,038	604,267	627,790	646,855	626,864	96.91%
	FINANCE DEPARTMENT	450,347	459,595	395,156	391,755	368,238	94.00%
	HUMAN RESOURCES	256,181	285,308	354,806	396,150	410,518	103.63%
	INFORMATION SYSTEMS	634,516	674,735	676,869	888,943	753,830	84.80%
	JUVENILE OFFICE	266,928	269,322	244,473	-	-	0.00%
	PARKS & FOREST	569,306	657,386	638,035	682,492	684,407	100.28%
	PLANNING & DEVELOPMENT	1,159,043	1,128,677	1,058,709	1,088,025	1,113,099	102.30%
	PURCHASING	235,648	244,108	249,296	246,872	237,160	96.07%
	REGISTER OF DEEDS	144,542	161,465	143,130	180,242	178,630	99.11%
	REGISTER OF PROBATE	176,771	186,669	191,599	197,081	192,275	97.56%
	SHERIFF*	5,461,997	5,712,163	5,694,208	6,248,758	6,036,997	96.61%
	VETERANS OFFICE	140,403	159,389	190,480	163,988	145,630	88.81%
100 - GENERAL FUND Total		13,694,958	14,409,867	14,337,734	15,121,148	14,722,554	97.36%
205 - HUMAN SERVICES		6,930,879	7,024,250	7,670,721	10,686,999	9,753,998	91.27%
209 - JUVENILE DETENTION CENTER		714,706	764,872	845,844	-	-	0.00%
211 - RECYCLING PROGRAM		40,715	47,872	62,677	86,294	70,517	81.72%
215 - ADRC		1,149,397	1,178,959	1,252,093	1,404,704	1,463,955	104.22%
602 - AIRPORT FUND		299,682	331,963	329,996	340,298	341,347	100.31%
701 - HIGHWAY		3,803,310	4,083,760	3,741,651	3,403,058	2,670,944	78.49%
703 - SELF INSURANCE FUND		98,263	97,020	98,812	151,870	95,697	63.01%
Grand Total		26,731,910	27,938,563	28,339,528	31,194,371	29,119,013	93.35%

*Includes Fund 212

Eau Claire County
Trended Personnel Costs
Overtime
December 31, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q4	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	722	111	169	-	191	N/A
	CORPORATION COUNSEL	-	94	177	-	828	N/A
	COUNTY ADMIN	-	-	-	-	586	N/A
	COUNTY BOARD	-	-	-	-	-	N/A
	COUNTY CLERK	-	-	-	-	18	N/A
	COUNTY TREASURER	1,183	700	781	1,000	911	91.08%
	COURTS	94	88	40	100	394	394.44%
	DISTRICT ATTORNEY	1,973	331	259	-	573	N/A
	EXTENSION	3,460	924	-	-	625	N/A
	FACILITIES	6,218	7,093	7,698	13,000	11,098	85.37%
	FINANCE DEPARTMENT	401	980	4,448	5,000	1,839	36.78%
	HUMAN RESOURCES	550	1,497	12	-	107	N/A
	INFORMATION SYSTEMS	1,078	18	354	-	856	N/A
	JUVENILE OFFICE	48	392	1,507	-	-	N/A
	PARKS & FOREST	2,602	4,325	6,091	4,960	5,944	119.84%
	PLANNING & DEVELOPMENT	502	1,871	3,922	-	322	N/A
	PURCHASING	-	-	7	-	7	N/A
	REGISTER OF DEEDS	-	-	11	-	-	N/A
	REGISTER OF PROBATE	-	-	-	-	-	N/A
	SHERIFF*	606,089	611,187	864,751	581,516	928,509	159.67%
	VETERANS OFFICE	-	-	-	-	70	N/A
100 - GENERAL FUND Total		624,919	629,610	890,227	605,576	952,879	157.35%
205 - HUMAN SERVICES		125,921	69,622	14,444	-	98,016	N/A
209 - JUVENILE DETENTION CENTER		12,237	16,862	20,831	-	-	N/A
211 - RECYCLING PROGRAM		-	-	-	-	-	N/A
215 - ADRC		45	-	1,315	-	5,088	N/A
602 - AIRPORT FUND		6,579	5,963	7,477	12,500	9,507	76.05%
701 - HIGHWAY		99,490	172,511	147,902	487,663	229,418	47.04%
703 - SELF INSURANCE FUND		-	-	-	-	-	N/A
Grand Total		869,190	894,568	1,082,197	1,105,739	1,294,907	117.11%

*Includes Fund 212

Eau Claire County
Trended Personnel Costs
Other Benefits
December 31, 2018

Fund	DEPT Description	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted Budget	2018 YTD Q4	% Actual to Budget
100 - GENERAL FUND	CHILD SUPPORT	404,523	304,975	317,571	372,719	344,678	92.48%
	CORPORATION COUNSEL	207,612	181,028	176,601	188,900	182,416	96.57%
	COUNTY ADMIN	188,123	157,526	140,464	324,815	126,962	39.09%
	COUNTY BOARD	43,704	45,356	40,116	58,977	47,203	80.04%
	COUNTY CLERK	51,252	64,604	74,349	70,771	72,888	102.99%
	COUNTY TREASURER	87,462	76,967	77,843	67,165	75,486	112.39%
	COURTS	579,366	518,611	578,187	600,660	564,068	93.91%
	DISTRICT ATTORNEY	285,369	258,187	246,634	247,037	241,770	97.87%
	EXTENSION	28,394	39,191	30,302	61,112	43,072	70.48%
	FACILITIES	292,338	278,355	306,724	289,575	300,070	103.62%
	FINANCE DEPARTMENT	275,480	189,360	335,008	134,235	158,395	118.00%
	HUMAN RESOURCES	130,218	133,944	134,810	162,979	154,194	94.61%
	INFORMATION SYSTEMS	269,823	245,690	260,819	284,864	262,288	92.07%
	JUVENILE OFFICE	150,518	126,749	134,177	-	-	0.00%
	PARKS & FOREST	237,968	223,957	220,133	229,502	230,684	100.51%
	PLANNING & DEVELOPMENT	562,096	441,777	457,035	397,152	373,546	94.06%
	PURCHASING	81,883	75,560	71,388	78,829	88,544	112.32%
	REGISTER OF DEEDS	61,885	49,809	54,576	99,168	65,039	65.58%
	REGISTER OF PROBATE	92,183	80,416	81,603	82,545	64,597	78.26%
	SHERIFF*	3,440,106	3,004,539	3,088,938	3,039,316	3,222,633	106.03%
	VETERANS OFFICE	49,498	42,644	29,032	27,595	27,431	99.41%
	NONDEPARTMENTAL	-	-	-	133,200	119,572	89.77%
100 - GENERAL FUND Total		7,519,802	6,539,245	6,856,310	6,951,115	6,765,534	97.33%
205 - HUMAN SERVICES		3,598,146	3,261,844	3,394,752	4,654,429	4,290,396	92.18%
209 - JUVENILE DETENTION CENTER		235,105	221,711	237,974	-	-	0.00%
211 - RECYCLING PROGRAM		16,952	17,293	19,249	16,906	17,403	102.94%
215 - ADRC		549,999	472,143	494,978	586,568	545,063	92.92%
602 - AIRPORT FUND		119,814	126,488	133,085	129,184	124,147	96.10%
701 - HIGHWAY		1,503,933	2,039,932	2,077,236	3,923,149	3,612,022	92.07%
703 - SELF INSURANCE FUND		25,740	30,988	21,174	51,551	17,818	34.56%
Grand Total		13,569,490	12,709,644	13,234,758	16,312,902	15,372,383	94.23%

*Includes Fund 212

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	950,828
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	\$ 9,963,600
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	\$ (136,400)
	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	\$ 1,992,720,076
Yearly Average	\$ 618,508	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 905,782

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	\$ 773,201	\$ 763,952
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, January 7, 2018 / 4:30 pm
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

Members present: Supervisors Jim Dunning, Robin Leary, Stella Pagonis

Members absent: Supervisors Steve Chilson and Gerald Wilkie

Staff present: Norb Kirk, Finance Director; Janet Loomis, County Clerk; Glenda Lyons, Treasurer; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Keith Zehms, Corporate Counsel

Chair Stella Pagonis called the meeting to order at 4:32 pm and confirmed compliance with Open Meetings Law.

There were no members of the public present.

Keith Zehms was present to review the proposed ordinance change on Disallowance of Claims procedure, following conversations with insurance carriers. This change was originally brought forth for discussion in August 2018. Supervisor Robin Leary made a motion to approve with edits to fact sheet as presented by Keith Zehms. There was no further discussion and the motion passed unanimously, 3-0.

The committee suggested changing the format of the vouchers over \$10,000 from an authorizing resolution to a report for review. Corporation Counsel would like to review Best Practices from other counties to be sure that ECC is in compliance with state statutes. The committee should define what the intent is for the information, to be sure that the Finance Department is providing adequate information. Internal controls and current approvals for issuing checks was discussed. It was suggested that the payments were authorized as part of the budget adoption. The committee would like further discussion in February or March, pending Best Practice analysis from Corporation Counsel.

Supervisor Jim Dunning moved approval on proposed Resolution File #18-19/098 “Authorizing the Sale of Tax Deed Property to Former Owner David A. Lonewolf.” There was no further discussion and the motion passed unanimously, 3-0.

The committee requested a review from Glenda Lyons of the 2018 tax statements because even though the county mill rate went down, several tax statements had gone up. The City of EC and the Town of Washington both did revaluations. The City’s revaluation affected older home owners since newer owners and newer builds have been paying at a higher rate already. The Town of Union was affected by adjustments to equalized values and personal property taxes.

Norb Kirk reviewed the 5 Year Health Insurance report.

Norb Kirk reviewed the Quarter 3 Personnel report.

The committee reviewed the October Sales Tax report.

Supervisor Jim Dunning made a motion to approve the regular committee minutes from December 3, 2018, as presented. The motion passed unanimously, 3-0.

The next regular committee meeting will be February 4, 2019 at 4:30 pm. The committee proposed future agenda items:

- Quarterly Investment Report – March
- Vouchers over \$10,000 – March
- Effects of Government Shutdown (Robin Leary)
- Joint meeting between the Committee on Administration and Finance & Budget to discuss policies, February 14, 2019 at 3:00 pm.
 - Financial stability
 - Long term capital planning
- Joint meeting between the Committee on Human Resources and Finance & Budget to discuss compensatory pay.

The meeting was adjourned at 6:16 pm.