

FACT SHEET

TO FILE NO. 19-20/003

This resolution is an effort to join the world-wide effort to hold the increase in global average temperature to the limits agreed to by 195 nations in 2015 in the Paris Climate Agreement. This agreement sought to stabilize the global climate system by “holding the increase in the global average temperature to well below 2° C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5° C above pre-industrial levels”. This effort is to be done by reducing the amount of “Greenhouse Gases(GHG)” released into the atmosphere.

What are Greenhouse Gases and what is their source?

<https://www.epa.gov/ghgemissions/overview-greenhouse-gases>

GHG’s are generally defined to be carbon dioxide, methane, nitrous oxide and fluorinated gases.

1. Carbon Dioxide: This gas comprises 81% (2016 data) of GHG released into the atmosphere. The primary sources of CO₂ are fossil fuels such coal, natural gas and oil products. Other sources are solid waste decomposition, wood products and tree decomposition. Living trees also absorb carbon dioxide.
2. Methane: (10% of US releases in 2016). The primary sources are the production and transport of coal, natural gas and oil. Livestock and agriculture practices also add to methane release. Landfill decay of organic waste is another source.
3. Nitrous Oxide-N₂O: (6% of US releases in 2016). The primary sources are agriculture and industrial activities. The combustion of fossil fuels and solid waste is also a source.
4. Fluorinated Gases: (3% of US releases in 2016). These are synthetic gases emitted from a variety of industrial processes. These gases are generally emitted in small amounts, but are very potent.

Factors Affecting Greenhouse Gas Emissions:

1. Type and amount of fuel used.
2. Efficiency of a fuel burning device such as a furnace.
3. The amount of insulation in buildings requiring heat.
4. The number of miles driven and the type of driving conducted.
5. The amount of recycling involved to reduce waste going to a landfill and to reduce the amount of processing of raw materials for new products.

Sources of Greenhouse Gas Emissions in the US in 2016:

<https://www.epa.gov/ghgemissions/sources-greenhouse-gas-emissions>

1. Transportation: 28.5% This is primarily from the burning of fossil fuels. Over 90% of fuel used for transportation is petroleum based.
2. Electricity Production: 28.4% Approximately 68 percent of our electricity comes from burning fossil fuels, mostly coal and natural gas.
3. Industry: 22% This is primarily from fossil fuel used for energy and the release of GHG emissions from certain chemical reactions during the production process.

4. Commercial and Residential: 11% Greenhouse gas emissions from businesses and homes arise primarily from fossil fuels burned for heat, the use of certain products that contain greenhouse gases, and the handling of waste.
5. Agriculture: 9% Greenhouse gas emissions from agriculture come from livestock such as cows, agricultural soils, and rice production.
6. Land Use and Forestry: Neg. 11% Land areas can act as a sink (absorbing CO₂ from the atmosphere) or a source of greenhouse gas emissions. In the United States, since 1990, managed forests and other lands have absorbed more CO₂ from the atmosphere than they emit.

Plan of Action:

1. Determine current levels of greenhouse gas emissions within the County and including the City to use as a baseline.
2. Evaluate all infrastructure that the County owns for emissions and develop a plan to reduce and eliminate GHG (Greenhouse Gases) emissions.
3. Review all purchasing procedures to include a review of GHG emissions.
4. Determine the value of the County forests in reducing greenhouse gases.
5. Evaluate the need and ability to regulate construction and production within the County by means of codes and/or education to reduce GHG emissions.
6. Evaluate the current transportation operations within the County and develop a transportation plan to reduce emissions.
7. Establish relationships with the City of Eau Claire, the University of Wisconsin-Eau Claire, Chippewa Valley Technical College, School Districts, County retail and industry, PACE Wisconsin, and other cities and Towns within the County to reach the same goals.
8. Establish relationships with the power production companies within the County to procure carbon free energy.
9. Establish programs with the agriculture community to minimize and/or eliminate Green House Gas emissions.
10. Develop a plan to monitor the County's progress in achieving the goals.
11. What else?

Fiscal Impact: \$10,000 in 2019.

Respectfully Submitted,



James Dunning
Supervisor, District 18



Lydia Boerboom
Supervisor, District 16

2
3 - RESOLUTION TO ESTABLISH GOALS OF 100% RENEWABLE ENERGY AND
4 CARBON NEUTRALITY BY THE YEAR 2050 FOR EAU CLAIRE COUNTY AND TO
5 AMEND THE BUDGET TO MOVE \$10,000 FROM CONTINGENCY FOR INITIAL
6 PLANNING-
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8 WHEREAS, the Paris Climate Agreement seeks to stabilize the global climate system by
9 “holding the increase in the global average temperature to well below 2 °C above pre-industrial
10 levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels”;
11 and,
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13 WHEREAS, climate scientists have determined this upper temperature limit to be the best
14 feasible scenario in managing climate change impacts (such as extreme weather events and sea
15 level rise) that threaten public safety, infrastructure, private property and economic prosperity;
16 and,
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18 WHEREAS, Wisconsin pays an estimated \$14 billion dollars to states with fossil fuel
19 resources and is last in per capita workforce in the clean energy economy compared to other
20 Midwestern states. Pursuing these goals will reduce out-of-state monetary flows, recycle dollars
21 back into the local economy, spur local economic development and create jobs; and,
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23 WHEREAS, the City of Eau Claire passed a 100% Renewable Energy and Carbon
24 Neutrality Resolution in March 2018 to achieve these goals; and,
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26 WHEREAS, Eau Claire County approved Resolution 09-10/102 in October 2009 to
27 support the State of Wisconsin’s goals for energy independence and to be eligible to gain access
28 to its accelerated technical and financial assistance; and,
29

30 WHEREAS, Eau Claire County approved Resolution 15-16/073 to join the Wisconsin
31 Department of Natural Resources in partnership with the League of Wisconsin Municipalities and
32 multiple organizations and communities in participating in the GREEN TIER LEGACY
33 COMMUNITY PROGRAM; and,
34

35 WHEREAS, by signing the GREEN TIER LEGACY COMMUNITY PROGRAM, the
36 County is committed to meeting the goals of the Legacy program with regards to developing a
37 sustainability Implementation and Monitoring Plan; and,
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39 WHEREAS, the County envisions a climate and energy planning process that will reflect
40 community values and stakeholder participation to develop low-carbon means to reach these goals.
41 Stakeholders include all county residents, low-income and minority populations, large and small
42 businesses, local utilities, the educational community, institutions, the building and construction
43 sector, transportation providers, waste companies, Towns and municipalities within the County,
44 and many others; and,
45

46 WHEREAS, the County recognizes the process to achieve these ambitious goals represents
47 a journey that needs to be realistic and sensitive to unintended impacts. Careful and ongoing
48 planning is necessary to understand what is practical in the short term while ratcheting up efforts
49 in the mid and long-term target ranges, where technological advancements occur and costs decline;
50 and,
51

1 WHEREAS, the Eau Claire Chamber of Commerce's position is "Economic growth and
2 environmental progress go hand in hand. Responsible stewardship of our resources can both grow
3 our economy and preserve the planet;" and,
4

5 WHEREAS, a 2017 community sustainable development survey revealed public support
6 in the County of Eau Claire for pursuing aggressive municipal and community goals, and further,
7 demonstrated a willingness to pay slightly more in making the transition; and (Ref. Clean
8 Wisconsin Survey by Fairbank, Maslin, Maullin, Metz and Associates, Dec 2017)
9

10 NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Eau Claire
11 County, that it adopts the following sustainability goals:

- 12 1) Achieve Eau Claire County government and community carbon neutrality by 2050 with
13 incremental drawdown targets of 5% by 2020, 25% by 2030, 30% by 2040 and 40% by 2050.
14 2) Obtain 100% renewable energy by 2050 for the Eau Claire County government,
15 3) Assist the County Community in achieving the 100% renewable energy goal by 2050;
16 and,
17

18 BE IT FURTHER RESOLVED that the County will undertake planning and action
19 initiatives to establish baseline data and to prepare a plan to achieve the sustainability goals and to
20 engage in a periodic evaluation of progress; and,
21

22 BE IT FURTHER RESOLVED to collaborate with the City of Eau Claire's Sustainability
23 Advisory Committee, other governmental bodies within the County, PACE Wisconsin, UWEC,
24 CVTC, school districts, other civic entities, and encourage community participation; and,
25

26 BE IT FURTHER RESOLVED that County government will continue to evaluate and
27 incorporate new sustainable technologies and practices into future management decisions,
28 purchases and construction projects; and,
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30 BE IT FURTHER RESOLVED to move \$10,000 from the contingency fund for initial
31 planning.
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33 Gary Guly
34 James A. Hennings
35 Joseph Truffitt
36 Robin J. Heary
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41 _____
42 Committee on Finance & Budget
43 KRZ/yk

41 _____
42 Committee on Planning & Development

44 Dated this 26th day of March, 2019.
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ORDINANC/19-20/003

FACT SHEET

TO FILE NO. 19-20/007

Background: Chapter 4.09 of the County Code was created to establish accounts through which revenues shall pass and from which expenditures shall be made by the county for specified purposes. Prior to the existence of a Carryforward policy, this chapter provided the guidance for carryforward accounts. To provide carryforward guidance, the County Board of Supervisors adopted a Carryforward policy on February 20, 2018.

Request: Given the adoption of the Carryforward policy by the Board of Supervisors, chapter 4.09 of the county code is no longer relevant and required to provide guidance. All of the sections of this chapter either are no longer applicable or have been incorporated into the carryforward policy. The request is to repeal chapter 4.09 of the County Code. For reference, the sections of 4.09 are noted below, with support as to why the section is no longer required.

4.09.010 Nonlapsing accounts

The accounts listed are no longer being used, or the funds are non-lapsing by their nature and not required to be in code, and/or have been incorporated in the substance of the Carryforward policy.

4.09.20 Designation of funds for working capital

The unassigned general fund balance contains the designated \$2,700,000 for working capital, but that amount is not disclosed in the financial statements as such. Guidance on the unassigned general fund balance in its entirety is part of the Fund Balance policy that has been adopted by the Board on October 20, 2014.

4.09.030 Forestry financing

If necessary, income derived from the sale of lands or equipment purchased with state aid funds can be carried forward through the application of the existing carryforward policy.

4.09.035 Highway winter maintenance reserve account

The financial structure and department management along with the close oversight of the Highway Committee eliminate the need for this requirement. In addition, the Board has the authority to transfer funds from the Highway fund to the general fund if deemed necessary.

4.09.040 Vehicle impoundment and towing charges

The Highway department is no longer involved in impounding vehicles and thus this section is no longer required.

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

Respectfully Submitted,

Norbert Kirk
Finance Director

Ordinance/19-20.007 Fact

1 **Enrolled No.**

2 **ORDINANCE**

3 **File No. 19-20/007**

4 - TO REPEAL CHAPTER 4.09 OF THE CODE: COUNTY ACCOUNTS -

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

6 SECTION 1. That Chapter 4.09 of the code is repealed

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11 ENACTED:

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20 _____
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22 _____
23 Committee on Finance and Budget

24 KRZ/yk

25
26 Dated this _____ day of _____, 2019.



Finance Department

Norb Kirk, CPA, CMA
 Finance Director
 721 Oxford Avenue, Eau Claire, WI 54703

Phone: 715.839.2827
 E-Mail: norb.kirk@co.eau-claire.wi.us

To: Eau Claire County Board of Supervisors
 Date: April 11, 2019
 Re: December 2018 – 4th Quarter 2018 Financial Report

Revenues

With the exception of the Human Services department, and any materially significant 2018 grant revenue received late, all departmental revenue for 2018 has now been recorded. Revenue transactions for 2018 remain open through June for Human Services. Preliminary 2018 revenue for the entire County totaled \$122.3M, up \$12.7M from the Budget amount of \$109.6M. The variance was driven by Great Rivers Income Maintenance Consortium revenue of \$9.3M that is not typically budgeted, increases in revenue for the Airport and Parks, offset by the net impact of delayed revenues in Human Services from the Wisconsin Medicaid Cost Recovery (WIMCR) program (\$1.7M) and lower Highway revenue. From a fund perspective, the General Fund revenue amounted to \$37.7M, up \$1.2M from the budget of \$36.5M and was primarily driven by increased Sales tax (\$.9M), investment income (\$.3M) and a revenue increase from the Parks department (\$.2M).

Property Taxes

Property taxes are due on January 31 and are collected by local treasurers through that date. After January 31, all collections become the responsibility of Eau Claire County (the County). By August 20, the County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of December 31 are presented below.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Dec-18	Percent of County-Wide Levy Collected
2017	2018	4.25	32,444,886	172,992,808	795,632	99.54%
2016	2017	\$ 4.09	30,595,302	169,167,068	332,122	99.80%
2015	2016	\$ 4.02	29,015,350	159,300,022	132,928	99.92%
2014	2015	\$ 3.92	27,690,123	155,168,476	17,424	99.99%
2013	2014	\$ 3.88	26,178,192	151,529,795	1,270	100.00%
2012	2013	\$ 3.87	25,397,935	149,660,627	503	100.00%
2011	2012	\$ 3.71	24,493,206	148,648,642	474	100.00%
2010	2011	\$ 3.69	24,284,714	145,603,806	257	100.00%
2009	2010	\$ 3.63	23,500,160	140,446,458	246	100.00%
2008	2009	\$ 3.55	23,102,839	133,600,584	236	100.00%
2007	2008	\$ 3.62	19,385,823	129,494,337	250	100.00%
2006	2007	\$ 3.17	18,706,748	121,254,689	0	100.00%
<i>Uncollected Taxes as of December 31, 2018</i>					1,281,342	
<i>Uncollected Taxes as of December 31, 2017</i>					1,085,157	

Sales tax

As a reminder, Sales tax receipts lag the month of sale by two months. Sales tax collections for 2018 were strong and the County experienced significant fourth quarter collections. Based on the increased collections, the County exceeded the 2018 budget by \$.9M. This strong finish to 2018 provides additional optimistic support to the 2019 Sales tax budget of \$10.8M.

Sales Tax Sales Month	Sales Tax Payment Month	Average 2013-2017						Actual 2018	
		2013	2014	2015	2016	2017	2018	Cumulative % of Year	Cumulative % of Budget
January	March	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	6.87%	7.39%
February	April	532,904	689,925	843,563	882,113	628,528	601,096	14.15%	13.34%
March	May	834,428	852,142	864,937	659,845	914,348	957,986	22.54%	22.83%
April	June	606,312	641,812	719,623	933,154	883,529	900,497	30.23%	31.74%
May	July	783,189	856,800	854,993	880,459	803,003	946,279	38.73%	41.11%
June	August	924,281	935,972	835,827	819,172	893,219	1,249,533	47.69%	53.48%
July	September	655,631	764,686	1,031,180	946,348	1,108,995	748,195	56.86%	60.89%
August	October	823,653	1,004,488	957,996	817,003	829,756	987,184	65.87%	70.66%
September	November	805,689	725,272	753,988	906,726	984,452	1,086,193	74.37%	81.42%
October	December	655,379	830,917	968,167	901,132	933,541	789,472	83.09%	89.24%
November	January	872,360	934,158	868,976	662,535	652,721	950,828	91.21%	98.65%
December	February	774,289	707,471	708,777	996,080	1,137,837	1,069,954	100.00%	109.24%
Total Collected		\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555		
Total Budgeted		8,060,000	8,586,000	8,950,000	9,280,000	9,600,000	10,100,000		
Excess (Short)		\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555		

Expenditures

Expenditures for 2018 for the County amounted to \$124.6M, which was \$15.0M above the budget of \$109.6M. The variance to budget was driven by the following primary sources:

- Great Rivers Income Maintenance Consortium expenditures of \$9.3M which have historically not been budgeted
- Human Services department expenditures over by \$2.0M largely driven by higher Child Protective Service charges
- Sheriff department charges over by \$.3M driven by overtime and out of county inmate housing costs of \$175K
- Risk Management higher by \$.8M driven by higher health insurance and difference card claim costs
- Repayment of the unused portion of a 2007 Wisconsin Community Development Block (CDBG) grant associated with an agreement with GSI Commerce/EBAY for \$.5M.

From a fund perspective, the General Fund expenditures totaled \$37.1M, which was \$.6M above the budget of \$36.5M. The variance was primarily driven by the CDBG loan repayment of \$.5M and the Sheriff department overage of \$.3M, offset with smaller plus/minus variances in many of the other departments.

Comments for the other categories are noted in the table below.

Expenditures	Budget	Actual	Variance		YTD Comment
			Under/(Over)	% of Budget	
Wages & Salaries	\$ 35,190,830	\$ 33,259,077	\$ 1,931,753	94.51%	Vacant positions (39 at year-end), offset by overtime
Labor Benefits	13,023,145	13,683,994	(660,849)	105.07%	Higher health insurance/Difference Card charges, offset by impacts for benefits related to vacancies
Supplies & Services	45,417,823	64,172,783	(18,754,960)	141.29%	IM Consortium of \$9.3M not budgeted, higher Child Protective Services and CCS expenses
Debt Service	9,437,742	9,313,809	123,933	98.69%	
Capital Outlay & Equipment	6,266,694	4,085,985	2,180,709	65.20%	Includes Airport and Highway; underspent due to not building the 6th courtroom; Parks capital projects funded by donations not completed, and IS projects (\$1.2M)
Contingency	300,000	95,494	204,506	31.83%	
Total	\$ 109,636,234	\$ 124,611,142	\$ (14,974,908)	113.66%	

Economic Indicators

Given the impact on results, the economy is an important leading indicator of potential impact to the County and is monitored through key metrics which include; property tax collections, key planning and zoning permits, register of deeds collections, and interest earned on invested funds. Of particular note for 2018 is the interest earned on investments which exceed the budget by \$335K as a result of improved interest rates and greater focus on cash management. Interest and penalties collected on delinquent taxes was below budget, though appeared reasonable given the trending pattern seen over the past few years. The key metrics being monitored are summarized below.

Economic Indicator Line Items	2015 Total for Year	2016 Total for Year	2017 Total for Year	2018 Annual Budget	Actual through 12/31/18	2018 % of Budget
Interest Collected on						
Delinquent Taxes	371,710	395,823	379,713	400,000	328,150	82.04%
Penalties Collected on						
Delinquent Taxes	200,163	197,265	186,973	200,000	168,129	84.06%
Zoning and Permits	329,786	388,431	301,573	310,000	366,915	118.36%
Real Estate Transfer Tax	270,415	281,283	312,030	250,000	303,241	121.30%
Register of Deeds Filing Fees	295,570	338,228	395,908	320,000	306,455	95.77%
Interest Earned on						
Investments	50,020	117,419	203,451	100,000	435,089	435.09%

In Conclusion

Although we have not yet finalized the 2018 financial statements and conducted the audit, preliminary numbers indicate that 2018 results will again have an overall deficit impact to the General Fund and will result in further decline of the General Fund balance for the County. The 2018 results are driven by a significant net deficit from the Human Services department of \$2.7M, the repayment of the unused CDBG grant of \$.5M, offset by higher Sales tax collections of \$.9M and higher investment income of \$.3M. Continued shortfalls in State funding to adequately cover Child Protective services (\$2.7M) are primarily driving the 2018 deficit for Human Services.

Based on the preliminary pre-audit 2018 results and the 2019 budget assignment of Unassigned General Fund balance, Finance estimates that the Unassigned General Fund balance will decrease by \$.7M (6.9%) to a net amount entering 2019 of \$9.9M. This projected ending fund balance would result in the Unassigned General Fund being able to cover 26.9% of the ensuing 2019 budgeted General Fund expenditures compared to 28.6% at the end of 2017. This compares to the County policy of requiring a minimum amount of unassigned general fund balance to be 20% of the ensuing years general fund expenditures. In addition to being one of the indicators of financial sustainability, this metric is also closely monitored by the County bond rating agency and is a factor considered in the rating. The lower the percentage the more risk the County assumes and the lower the ability to mitigate current and future risks related to revenue shortfalls and unanticipated expenditures

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
December 31, 2018 - at 04/01/19
Percent of Year Complete: 100%

Department	Variance to Budget	Budget 2018 - Expenses	Actual 2018 - Expenses	% of Budget	2017 % of Budget	Budget 2018 - Revenues	Actual 2018 - Revenues	% of Budget	2017 % of Budget
GENERAL FUND									
Administration / CJCC	115,408	1,783,309	1,221,744	68.51%	74.37%	1,783,309	1,337,152	74.98%	107.79%
Corporation Counsel / Child Support	58,661	1,951,214	1,888,202	96.77%	96.36%	1,951,214	1,946,863	99.78%	80.02%
County Board	21,949	145,302	123,353	84.89%	74.82%	145,302	145,302	100.00%	0.00%
County Clerk	(12,899)	303,581	302,680	99.70%	93.54%	303,581	289,780	95.45%	71.80%
Courts	69,014	2,341,558	2,362,976	100.91%	101.15%	2,341,558	2,431,990	103.86%	101.94%
District Attorney / Victim Witness	31,857	1,078,871	1,031,912	95.65%	108.42%	1,078,871	1,063,769	98.60%	143.56%
Extension Office	38,000	333,853	289,902	86.84%	85.30%	333,853	327,902	98.22%	91.01%
Facilities	74,196	2,391,918	2,332,822	97.53%	91.23%	2,391,918	2,407,018	100.63%	84.81%
Finance	15,608	610,103	591,208	96.90%	109.33%	610,103	606,816	99.46%	126.09%
Human Resources	25,103	684,045	658,941	96.33%	94.29%	684,045	684,045	100.00%	0.00%
Information Services	(10,015)	2,137,266	2,026,620	94.82%	84.80%	2,137,266	2,016,606	94.35%	7.95%
Non-Departmental	(126,974)	3,980,773	5,531,096	138.95%	100.61%	3,980,773	5,404,122	135.76%	101.67%
Parks and Forest	141,968	1,627,287	1,663,242	102.21%	92.43%	1,627,287	1,805,211	110.93%	99.01%
Planning and Development/Emergency	47,977	1,753,427	1,542,145	87.95%	72.08%	1,753,427	1,590,122	90.69%	74.58%
Purchasing	36,117	386,615	344,764	89.17%	95.95%	386,615	380,881	98.52%	64.52%
Register in Probate	17,596	292,150	268,108	91.77%	98.32%	292,150	285,704	97.79%	46.42%
Register of Deeds	(31,297)	355,210	313,767	88.33%	89.97%	355,210	282,470	79.52%	96.80%
Sheriff *	(232,627)	13,796,071	14,128,887	102.41%	97.68%	13,796,071	13,896,261	100.73%	95.93%
Treasurer	253,761	322,694	309,060	95.77%	89.82%	322,694	562,821	174.41%	107.92%
Veterans Office	29,673	233,335	210,014	90.01%	92.60%	233,335	239,687	102.72%	368.62%
TOTAL GENERAL FUND	563,076	36,508,583	37,141,445	101.73%	94.09%	36,508,583	37,704,522	103.28%	98.63%

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
 December 31, 2018 - at 04/01/19
 Percent of Year Complete: 100%

Department	Variance to Budget	Budget 2018 - Expenses	Actual 2018 - Expenses	% of Budget	2017 % of Budget	Budget 2018 - Revenues	Actual 2018 - Revenues	% of Budget	2017 % of Budget
HEALTH AND HUMAN SERVICES FUND^	(4,386,601)	29,135,507	40,405,216	138.68%	134.20%	29,135,507	36,018,615	123.62%	116.04%
DEBT SERVICE FUND	(235,697)	9,437,742	9,311,684	98.66%	100.00%	9,437,742	9,075,987	96.17%	97.80%
CAPITAL PROJECTS FUND	1,803,991	5,297,952	9,021,068	170.27%	181.12%	5,297,952	10,825,059	204.33%	87.55%
ENTERPRISE FUNDS									
Airport	169,483	1,455,730	1,604,428	110.21%	66.16%	1,455,730	1,773,911	121.86%	73.39%
Highway	(323,067)	22,001,587	20,371,604	92.59%	93.68%	22,001,587	20,048,537	91.12%	89.63%
TOTAL ENTERPRISE FUNDS	(153,585)	23,457,317	21,976,032	93.69%	91.19%	23,457,317	21,822,447	93.03%	88.16%
SPECIAL REVENUE FUNDS									
Land Records Retained Fees	2,536	-	115,000	N/A	N/A	-	117,536	N/A	N/A
Watershed	(21,930)	208,082	146,698	70.50%	94.91%	208,082	124,768	59.96%	136.89%
Recycling	(15,149)	1,341,000	1,340,462	99.96%	94.46%	1,341,000	1,325,313	98.83%	102.22%
Aging and Disability Resource Center	(97,142)	2,746,391	2,879,801	104.86%	97.96%	2,746,391	2,782,659	101.32%	97.08%
TOTAL SPECIAL REVENUE FUNDS	(131,685)	4,295,473	4,481,961	104.34%	96.85%	4,295,473	4,350,276	101.28%	100.88%
INTERNAL SERVICE FUNDS - Risk Management	186,843	1,503,661	2,273,735	151.21%	61.43%	1,503,661	2,460,578	163.64%	62.59%
TOTAL COUNTY	(2,353,659)	109,636,234	124,611,142	113.66%	106.08%	109,636,234	122,257,483	111.51%	99.47%
Original Budget		109,373,515							
Carryforward Requests	Res 18-19/018	214,467							
Additional Grants	Res 18-19/059	48,252							
Adjusted Budget		109,636,234							

(0)

*Sheriff's Department includes Fund 212.

^The availability period for DHS revenue does not close until June 30, 2019.

**Eau Claire County
Fund Balance Analysis
December 31, 2018 - at 04/01/19**

	2018	2019
	Estimated*	Request
General Fund Total Unassigned Fund Balance, Beginning of Year	12,604,363	
Adjustments to Unassigned Fund Balance:		
Administration/CJCC	115,408	(15,000)
Corporation Counsel/Child Support	58,661	
County Board	21,949	
County Clerk	(12,899)	
Courts	69,014	
District Attorney	31,857	
UW Extension	38,000	(8,450)
Facilities	74,196	
Finance	15,608	
Human Resources	25,103	
Human Services ^	(4,386,601)	
Information Systems	(10,015)	
Nondepartmental	324,279	
Parks & Forest	141,968	
Planning & Development	47,977	(100,000)
Purchasing	36,117	
Register in Probate	17,596	
Register of Deeds	(31,297)	
Sheriff **	(232,627)	
Treasurer	253,761	
Veterans	29,673	(14,000)
Unassigned Fund Balance Applied		
Subsequent Year County Budget		
Allocation for Contingency & One-time funding	(200,000)	(300,000)
Contingency Allocation Unused	200,000	
Allocation for Health Insurance Risk Management Fund	(1,052,144)	
Health Insurance Allocation Unused	1,052,144	
Allocation for Capital Projects	(740,000)	
Capital Projects Allocation Unused (Courtroom)	389,247	
Allocation for Other Departments	(6,800)	
Allocation for Other Departments Unused	6,800	
2018 Carryforward Requests		(261,427)
Committed Fund Balance	110,508	(10,008)
Committed Fund Balance Used	(100,500)	
Total General Fund Unassigned, End of Year	8,891,346	(708,885)
Net General Fund Unassigned Remaining	8,182,461	
2019 Estimated General Fund Expenditures	36,687,828	
% of Unassigned Fund Balance to General Fund Expenditures	22.30%	
*2018 Estimates are based on data at 04/01/19, and are subject to change.		
** Sheriff's Department includes Fund 212.		
^The availability period for DHS revenue does not close until June 30, 2019.		
30% general fund expenditures	11,006,348	
20% general fund expenditures	7,337,566	

	12/31/2017	2018 Estimates*	12/31/18 Estimate
Other Governmental Funds			
Debt Service	3,663,996	(235,697)	3,428,299
Capital Projects	(2,234,122)	1,803,991	(430,131)
Total Other Governmental Funds	<u>1,429,874</u>	<u>1,568,294</u>	<u>2,998,168</u>
Special Revenue Funds			
ADRC	268,017	(97,142)	170,875
Watershed	118,828	(21,930)	96,898
Anti-Drug**	(48,211)	-	(48,211)
Recycling	538,211	(15,149)	523,062
Land Records	19,208	2,536	21,744
Total Special Revenue Funds	<u>896,053</u>	<u>(131,685)</u>	<u>764,368</u>
Proprietary Funds			
Airport	980,620	169,483	1,150,103
Highway	4,068,548	(323,067)	3,745,481
Internal Service Fund	1,841,814	186,843	2,028,657
Total Proprietary Funds	<u>6,890,982</u>	<u>33,259</u>	<u>6,924,241</u>

*2018 Estimates are based on data at 04/01/19, and are subject to change.

**Included with Sheriff's department activity

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
Trended Net Surplus/(Deficit)
December 31, 2018 - at 04/01/19
Percent of Year Complete: 100%

Department	2018 Actual	2017 Actual	2016 Actual
GENERAL FUND			
Administration / CJCC	115,408	125,720	360,296
Corporation Counsel / Child Support	58,661	(64,218)	95,396
County Board	21,949	27,010	36,632
County Clerk	(12,899)	(10,093)	48,834
Courts	69,014	(161,907)	(38,008)
District Attorney / Victim Witness	31,857	92,314	71,182
Extension Office	38,000	44,435	17,340
Facilities	74,196	138,227	254,669
Finance	15,608	(332,677)	(125,378)
Human Resources	25,104	(44,420)	8,248
Information Services	(10,015)	181,813	83,063
Juvenile Detention	1,448,766	68,091	(219,583)
Non-Departmental	(1,575,740)	833,799	554,513
Parks and Forest	141,969	37,279	222,396
Planning and Development/Emergency	47,977	248,845	150,454
Purchasing	36,117	(32,019)	16,688
Register in Probate	17,596	(5,537)	7,005
Register of Deeds	(31,298)	8,348	83,777
Sheriff *	(232,627)	511,700	579,011
Treasurer	253,761	40,798	43,775
Veterans Office	29,673	(14,380)	2,132
TOTAL GENERAL FUND	563,076	1,693,126	2,252,440
HEALTH AND HUMAN SERVICES FUND[^]	(4,386,601)	(1,934,293)	(225,089)
DEBT SERVICE FUND	(235,697)	(179,706)	311,136
CAPITAL PROJECTS FUND	1,803,991	(3,142,219)	3,610,019
ENTERPRISE FUNDS			
Airport	169,483	(783,025)	(902,385)
Highway	(323,067)	127,134	2,149,938
TOTAL ENTERPRISE FUNDS	(153,585)	(655,891)	1,247,553
SPECIAL REVENUE FUNDS			
Land Records Retained Fees	2,536	19,208	-
Watershed	(21,930)	85,257	(45,527)
Recycling	(15,149)	107,773	90,109
Aging and Disability Resource Center	(97,142)	(28,078)	66,975
TOTAL SPECIAL REVENUE FUNDS	(131,685)	184,159	111,557
INTERNAL SERVICE FUNDS - Risk Management	186,843	(390,656)	404,223
TOTAL COUNTY	(2,353,659)	(4,425,480)	7,711,839

*Sheriff's Department includes Fund 212.

[^]The availability period for DHS revenue does not close until June 30, 2019.

Please note that the county has not applied consistent processes for the posting of expenditures between Administration, Finance, and Nondepartmental departments. Also of note, the allocation for the property tax levy has varied between application at the department level and application at the fund level. Consistent practices are being developed for better comparative financial reporting. Detailed numbers above have been adjusted in order to present more consistent financial information. **Fund totals agree with audited financial statements for 2017 and 2016.**

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
Trended Revenue Report
December 31, 2018 - at 04/01/19
Percent of Year Complete: 100%

Department	2018 Actual	2017 Actual	2016 Actual
GENERAL FUND			
Administration / CJCC	1,337,152	1,580,983	1,869,829
Corporation Counsel / Child Support	1,946,863	1,740,531	1,872,907
County Board	153,302	154,736	170,253
County Clerk	289,780	266,219	320,904
Courts	2,431,990	2,331,066	2,402,151
District Attorney / Victim Witness	1,063,769	1,135,692	1,052,915
Extension Office	327,902	332,780	334,032
Facilities	2,407,018	2,393,221	2,494,635
Finance	606,816	700,239	1,334,408
Human Resources	684,045	551,631	526,291
Information Services	2,016,606	1,640,077	1,540,868
Juvenile Detention	1,448,766	1,714,658	1,336,638
Non-Departmental	3,889,758	3,200,591	2,478,582
Parks and Forest	1,526,211	1,429,761	1,671,788
Planning and Development/Emergency	1,647,720	2,487,603	2,961,653
Purchasing	380,881	348,100	384,521
Register in Probate	285,704	278,707	285,138
Register of Deeds	282,470	276,136	363,415
Sheriff *	13,896,261	13,612,018	13,435,661
Treasurer	562,821	348,969	348,182
Veterans Office	239,687	269,853	235,646
TOTAL GENERAL FUND	37,425,522	36,793,571	37,420,417
HEALTH AND HUMAN SERVICES FUND	36,018,615	32,078,134	28,583,667
DEBT SERVICE FUND	9,075,987	7,984,967	21,771,332
CAPITAL PROJECTS FUND	10,825,059	10,074,674	13,295,699
ENTERPRISE FUNDS			
Airport	1,773,911	1,567,765	1,572,865
Highway	20,048,537	19,491,803	20,870,011
TOTAL ENTERPRISE FUNDS	21,822,447	21,059,568	22,442,876
SPECIAL REVENUE FUNDS			
Land Records Retained Fees	117,536	119,208	-
Watershed	124,768	278,025	66,889
Recycling	1,325,313	1,345,252	1,316,936
Aging and Disability Resource Center	2,782,659	2,787,504	2,498,889
TOTAL SPECIAL REVENUE FUNDS	4,350,276	4,529,989	3,882,713
INTERNAL SERVICE FUNDS - Risk Management	2,460,578	940,233	1,368,823
TOTAL COUNTY	121,978,483	113,461,136	128,765,526

*Sheriff's Department includes Fund 212.

^The availability period for DHS revenue does not close until June 30, 2019.

EAU CLAIRE COUNTY FINANCIAL REPORT (Unaudited)
Trended Expenditure Report
December 31, 2018 - at 04/01/19
Percent of Year Complete: 100%

Department	2018 Actual	2017 Actual	2016 Actual
GENERAL FUND			
Administration / CJCC	1,221,744	1,455,263	1,509,533
Corporation Counsel / Child Support	1,888,202	1,804,749	1,777,510
County Board	123,353	127,726	133,621
County Clerk	302,680	276,312	272,070
Courts	2,362,976	2,492,974	2,440,160
District Attorney / Victim Witness	1,031,912	1,043,377	981,733
Extension Office	289,902	288,345	316,692
Facilities	2,332,822	2,254,994	2,239,966
Finance	591,208	1,032,916	1,459,787
Human Resources	658,941	596,051	518,043
Information Services	2,026,620	1,458,263	1,457,805
Juvenile Detention	-	1,646,567	1,556,221
Non-Departmental	5,531,096	2,366,792	1,924,068
Parks and Forest	1,663,242	1,392,483	1,449,392
Planning and Development/Emergency	1,642,145	2,238,759	2,811,200
Purchasing	344,764	380,120	367,834
Register in Probate	268,108	284,245	278,133
Register of Deeds	313,767	267,788	279,638
Sheriff *	14,128,887	13,100,318	12,856,649
Treasurer	309,060	308,171	304,407
Veterans Office	210,014	284,233	233,514
TOTAL GENERAL FUND	37,241,445	35,100,445	35,167,977
HEALTH AND HUMAN SERVICES FUND	40,405,216	34,012,427	28,808,755
DEBT SERVICE FUND	9,311,684	8,164,673	21,460,196
CAPITAL PROJECTS FUND	9,021,068	13,216,892	9,685,679
ENTERPRISE FUNDS			
Airport	1,604,428	2,350,790	2,475,249
Highway	20,371,604	19,364,669	18,720,073
TOTAL ENTERPRISE FUNDS	21,976,032	21,715,460	21,195,323
SPECIAL REVENUE FUNDS			
Land Records Retained Fees	15,000	100,000	-
Watershed	146,698	192,768	112,416
Recycling	1,340,462	1,237,479	1,226,827
Aging and Disability Resource Center	2,879,801	2,815,582	2,431,914
TOTAL SPECIAL REVENUE FUNDS	4,381,961	4,345,829	3,771,156
INTERNAL SERVICE FUNDS - Risk Management	2,273,735	1,330,889	964,600
TOTAL COUNTY	124,611,142	117,886,616	121,053,686

*Sheriff's Department includes Fund 212.

Preliminary 2020 Budget Calendar							
Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
March	March 5 - Review 2020 budget calendar with Internal Services		March 5 - Review 2020 budget calendar with Internal Services				
April	April 8 - Deliver CIP guidance and instructions		April 5 - Finalize 2020 budget calendar	April 1-30 - Discuss Department CIP needs April 17 - Review preliminary budget timeline and approach with DH group	April 1-30 - Discuss Department CIP needs	April 8 - Review budget calendar key dates with F&B committee	
May	May 3 - Department CIP requests due to Finance May 9-31- Review and prioritize CIP requests May 17 - Discuss HSA funding strategies and impacts May 24 - Finalize on Health Insurance budget strategy May 31 - Finalize budget package forms	May 17 - Discuss HSA funding strategies and impacts	May 7 - County Board work session on financial model, budget process, priorities, and oversight committee instructions May 9-31- Review and prioritize CIP requests May 31 - Finalize budget package forms	May 1-3- Discuss Department CIP needs May 3 - Department CIP requests due to Finance	May 1-3- Discuss Department CIP needs		May 7 - County Board work session on financial model, budget process, priorities, and oversight committee instructions May 21 - Review Facilities Master Plan with Board May 21 - Finalize budget policies and priorities with Board

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
June	<p>June 19 - Distribute Position Request forms to departments with instructions</p> <p>June 17-28 - Finalize preliminary health insurance rates and impact</p> <p>June 17 - Review final budget templates with FUG</p> <p>June 21 - Positions requests due to HR & Finance</p> <p>June 28 - Complete review of 2019 Alio accounts for BPS roll</p>	<p>June 19 - Distribute Position Request forms to departments with instructions</p> <p>June 17-28 - Finalize preliminary health insurance rates and impact</p> <p>June 21 - Positions requests due to HR & Finance</p>	<p>June 13 - Finalize CIP Administrator Recommendation</p> <p>June 14 - Administrator guidelines distributed to Departments and F&B</p>	<p>June 21 - Positions requests due to HR & Finance</p>			<p>June 18 - Introduce draft capital plan with Board</p>
July	<p>July 1 - Open on-line budget survey</p> <p>July 5 - Distribute CIP decisions to departments</p> <p>July 8 - Distribute wage worksheets to departments</p> <p>July 9 - Distribute Department budget package templates</p> <p>July 9 - Distribute budget request form/guidance to outside agencies</p> <p>July 12 - Publish preliminary allocations to departments; Audit, Insurance, etc.</p> <p>July 15 - Open Alio BPS module to depts for input</p> <p>July 19 - Review county positions requests with Administrator/HR/Finance</p>	<p>July 19 - Review county positions requests with Administrator/HR/Finance</p>	<p>July 19 - Review county positions requests with Administrator/HR/Finance</p>			<p>July 15-30 - Public input sessions</p>	

Preliminary 2020 Budget Calendar							
Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
					July 30 - Review of County Position Requests with COHR		
August	<p>Aug 8 - Community agency requests due to Finance</p> <p>Aug 12-16 - Prepare Department request reports for reviews</p> <p>Aug 12-16 - Review City-County Health Dept. budget with the City</p> <p>Aug 12-16 - Review Comm Center budget with the City</p> <p>Aug 30 - Final revised user fee structure due to Administrator</p>		<p>Aug 12-16 - Review City-County Health Dept. budget with the City</p> <p>Aug 12-16 - Review Comm Center budget with the City</p> <p>Aug 21-30 - Department reviews with Administrator</p> <p>Aug 30 - Final revised user fee structure due to Administrator</p>	<p>Aug 9 - Department budget packages due to Finance</p> <p>Aug 21-30 - Department reviews with Administrator</p>			
September	<p>Sept 3-13 - Prepare Administrator Recommendation Book</p> <p>Sept 16 - Review new positions request with COHR</p> <p>Sept 17 - Publish Administrator Budget Recommendation to County Board</p> <p>Sept 18-30 - Finance & Budget Department Review Sessions</p>	<p>Sept 16 - Review new positions request with COHR</p>		<p>Sept 16 - Review new positions request with COHR</p> <p>Sept 16 - Review Administrator Recommendation with DH group</p>	<p>Sept 16 - Review new positions request with COHR</p>	<p>Sept 9 - Review final user fee schedule with F&B committee</p> <p>Sept 18-30 - Finance & Budget Department Review Sessions</p> <p>Sept 22-24 - WCA conference</p>	<p>Sept 17 - Publish Administrator Budget Recommendation to County Board</p> <p>Sept 17 - Consideration of F&B user fee recommendation</p> <p>Sept 22-24 - WCA conference</p>
						<p>Oct 1-3 - Finance & Budget Department Review Sessions</p>	

Preliminary 2020 Budget Calendar

Month	Finance Department	Human Resources Dept.	Administrator	Department Heads	Oversight Committees	Finance & Budget Comm.	County Board
October	<p>Oct 8 -Finalize Finance & Budget Recommendations and notice to Departments</p> <p>Oct 9-14 - Incorporate F&B recommendations into Proposed book for distribution</p> <p>Oct 14 - Provide Leader Telegram with proposed budget for publication</p> <p>Oct 15 - Distribute proposed budget to County Supervisors with budget amendment forms</p> <p>Oct 18 - Publish proposed budget in the Leader Telegram</p>		<p>Oct 31 - Budget amendment forms due to the Administrator</p>		<p>Oct 11 - HR to review and recommend county board salaries</p>	<p>Oct 4 - Finance & Budget Wrap-up & Proposal Review</p>	<p>Oct 15 - Distribute proposed budget to County Supervisors with budget amendment forms</p>
November	<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>		<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>			<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>	<p>Nov 5 - Public hearing and Board deliberation on the proposed 2020 budget</p>

Eau Claire County Sales Tax Collections

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
January	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798
February	638,455	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	
March	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	
May	663,464	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	
June	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	
July	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	
August	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	
September	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	
October	642,499	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	
November	728,502	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	
December	692,239	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	
Total	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 704,798
Budgeted	\$ 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	\$ 10,849,216
Excess (Short)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ (10,144,418)
	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,206,710,922	\$ 140,959,510
Yearly Average	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 704,798

Month	Monthly Avg	Median
January	\$ 669,889	\$ 652,606
February	\$ 664,781	\$ 628,528
March	\$ 774,074	\$ 834,428
April	\$ 770,568	\$ 741,448
May	\$ 767,319	\$ 803,003
June	\$ 857,223	\$ 872,811
July	\$ 836,853	\$ 764,686
August	\$ 831,760	\$ 823,653
September	\$ 831,901	\$ 804,241
October	\$ 788,549	\$ 789,472
November	\$ 788,933	\$ 799,401
December	\$ 860,950	\$ 817,298

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

MINUTES

Eau Claire County
Committee on Finance and Budget

Monday, March 11, 2019 / 4:30 pm
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

Members present: Supervisors James Dunning, Jerry Wilkie, Robin Leary, Steve Chilson, Stella Pagonis (arrival 4:36pm)

Members absent: None

Others present: Kathryn Schauf – County Administrator, Norb Kirk – Finance Director, Janet Loomis – County Clerk, Nick Smiar – County Board Chairman, Samantha Cole – Administrative Specialist III, Glenda Lyons – Treasurer, Tim Sullivan – Assistant Corp Counsel (4:36pm arrival), Diane Cable, Vickie Gardner

James Dunning calls meeting to order at 4:30pm and confirmed compliance with Open Meetings Law

There were no members of the public present

Committee discussed proposed ordinance 18-19/114 “To Amend Section 4.06.060 A of The Code; Issuance of Orders...For Payment.” Supervisor Pagonis explained County Treasurer and County Clerk approve vouchers over \$10,000 and the County Board reviews the vouchers. Supervisor Wilkie moves to approve; Supervisor Dunning seconds. There was no further discussion and the motion passed unanimously 5-0.

County Clerk Loomis discusses property describing as a small out lot in the City of Altoona to be purchased. Supervisor Leary motions to approve; Supervisor Wilkie seconds the motion. There was no further discussion and the motion passed unanimously 4-0.

The committee discussed proposed ordinance 18-19/115 “Amending Section 4.30.070 of the Code; Dog License Tax.” Norb Kirk discussed past increase which as not been since 1997. The county needs to look at fee changes with the Humane Association with the contract renewal in 2020. Supervisor Chilson motions to approve; Supervisor Leary seconds the motion. There was no further discussion and the motion passed unanimously 4-0.

The committee discussed Proposed Resolution 18-19/117 and 18-19/118 “Approval of Gift, Grant, and/ or Donation...” Supervisor Leary motioned to approve; Supervisor Dunning seconded the motion. There was no further discussion and the motion passed unanimously 5-0.

The committee discussed cash on hand and reviewed investments.

The committee discussed the addition of the 6th courtroom and timeline of actions taken. Committee suggests halting operations for future discussion of appointment of a judge and state funds. No action taken.

Diane Cable and Vickie Gardner from the Department of Human Services were present to discuss the rising cost of alternate care for the county. The committee discussed the matter.

The committee discussed the agreement between the Housing Authority and the County. Committee requests agenda item added to next regular meeting to discuss further.

The committee discussed the current meeting schedule. The committee unanimously agreed to continue with the first or second Monday of each month. Next regular meeting will be April 8th to accommodate Jon Johnson.

The committee reviewed the County Sales Tax Report.

Supervisor Dunning motioned to approve the regular meeting minutes on February 4th, 2019, as presented and the joint meeting on February 14th, as with the amendment of the minutes to add the submitting clerk's signature at the end. Supervisor Leary seconded the motion. There was no further discussion and the motion passed unanimously 5-0.

The next regular meeting will be on April 8th, 2019 at 4:30pm. The committee proposed future agenda items:

The meeting was adjourned at 6:59pm.

Respectfully submitted by,

Samantha Cole
Administrative Specialist III – County Administrator's Office