

MINUTES

Eau Claire County
Committee on Finance and Budget

Monday, May 6, 2019 / 5:00 pm
Eau Claire County Courthouse – Room LEC 1301/1302
Eau Claire, WI 54703

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

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

Vice Chair Dunning called the meeting to order at 5:00 pm and confirmed compliance with open meetings law.

There were no members of the public present.

County Clerk Janet Loomis would like approval to move forward with possible property transfer to Town of Pleasant Valley.

Motion by Dunning: to proceed with conversations prior to a hold harmless agreement

Further Discussion: Concern was expressed over the level of contamination and concerns over the county being held harmless. The county does not want a contaminated property. The Town of Pleasant Valley would take the property with no consideration.

Motion by Chilson: continue to have discussions with Pleasant Valley to acquire the necessary paperwork for the county to take action

No further discussion.

Unanimous, 5-0.

Proposed Resolution 19-20/013 “Authorizing Participation in the LGIP and Designating the ‘Local Official.’”

Motion by Dunning: approval of resolution as presented

Further discussion: The committee confirmed that there are no conflicts with any other county resolutions.

Unanimous, 5-0.

Chair Stella Pagonis took over facilitation of the committee meeting.

The committee reviewed the CLA report on Cash Handling and the process changes implemented by the departments identified in the report. Glenda Lyons reported on improvements noted by departments over the last three years. The committee requested a report with the responses prepared to be brought back to the board. The committee expressed desire in reviewing a report on a continual basis, including outside entities with monetary relationships with ECC. Goal: each department should have a document outlining their internal controls. Approval of changes to department internal controls must be approved by Finance Director. Internal Audit is an important component of internal controls.

Glenda Lyons reviewed Quarter 1 investment income. The county is on track for 2019. CD interest income is not reflected in the quarter 1 results, as interest income will not be posted until CDs mature.

Proposed Resolution 19-20/016 “Authorizing Carryforward of Funds from 2018 Budget into 2019 Budget.”

Carryforward funds requested adhere to a specific policy and are made up of projects (originally funded by bonding or levy) that have been started but not finished as of the end of 2018. Grants and donations designated for a specific purpose are also included in this request.

Motion by Leary: approval of resolution which includes the list as presented for total \$1,775,545.59.

No further discussion.

Unanimous, 5-0.

Proposed Ordinance 19-20/007 “To Repeal Chapter 4.09 of the Code: County Accounts.”

Norb Kirk reviewed carryforward and fund balance policies to explain proposed repeal of County Code Section 4.09. Section 4.09 has outdated accounts, and the carryforward policies will cover the approval needed to identify nonlapsing funds. Requiring specific requests will lead to a cleaner tracking of subsequent year funds being spent. The committee is concerned that removing language from the code will take away the automatic provisions for funds available to spend. The committee is not comfortable repealing Code Section 4.09, but is in favor of updating the section.

Norb Kirk reviewed the preliminary 2019 Quarter 1 financial results. The county has developed several new reports to present financial information. Quarter 1 does not present any alarming trends.

The committee reviewed the proposed budget calendar. The committee would like to review budget guidelines prior to distribution to departments.

1. Wednesday, September 18, 1:00 pm: review of Admin proposal
2. Departmental Reviews
 - a. Friday, September 20, 1:00 pm
 - b. Wednesday, September 25, 1:00 pm
 - c. Friday, September 27, 1:00 pm
 - d. Monday, September 30, 1:00 pm
 - e. Wednesday, October 2, 8:30 am (8 hour day)
 - f. Friday, October 4, 8:30 am

The 2020 budget survey should be advertised more. The committee gives modification discretion to the Chair.

The committee reviewed the county sales tax report.

Supervisor Wilkie made a motion to approve the regular committee minutes from April 8, 2019. Motion passes unanimously, 5-0.

Next meeting: June 10

Possible agenda items:

1. Cash Handling Report
2. Treasurer, Clerk, Finance Performance Management
3. Code Section 4.09
4. Finalize Budget Guidelines
5. Line Item Transfers
6. Public Input Sessions

Meeting was adjourned at 7:43 pm.

Amy Weiss
Committee Clerk