

AGENDA

Eau Claire County
Committee on Finance and Budget

Monday, July 8, 2019 / 4:30 pm
Eau Claire County Courthouse – **Room 3312**
Eau Claire, WI 54703

1. Call Meeting to Order and Confirmation of Compliance with Open Meetings Law
2. Public Comment
3. Proposed Resolution 19-20/030 “Awarding Bids for the Summer 2019 Tax Deed Sale...” / Discussion – Action
4. Status Update on CLA Cash Handling Internal Control and Process Assessment Audit / Discussion
5. Review Cash Handling Policy / Discussion – Action
6. Village of Fairchild & Town of Fairchild Exemption Requests / Discussion – Action
7. Request Funding to Veteran’s Tribute Foundation (approved by Resolution 18-19/079) Remain with Veteran’s Tribute Foundation / Discussion – Action
8. Proposed Resolution 19-20/034 “Approving a Budget Transfer of \$768,000 from the 6th Courtroom Capital Projects Account...” / Discussion – Action
9. 2018 Fund Balance Review / Discussion
10. Consider Mitigation Plans for 2019 Fiscal Overages / Discussion – Action
11. Committee Education: Review Fiscal Reports of Departments as Presented to Oversight Committees / Discussion
12. Financial Activity Updates / Discussion - Action
 - a. Quarter 2 Personnel Report
 - b. County Sales Tax Report – April earnings received in June
 - c. Vehicle Registration Fee Report
 - d. County Board Chair Vouchers – None
 - e. Line Item Transfers – None
13. Review / Approval of Regular Meeting Minutes: June 10, 2019
14. Schedule next meeting and agenda items
15. Adjourn

Post: 07/05/2019

[agenda items linked to supporting documents](#)

Copy: media, Committee members, Board Chair, Kathryn Schauf, Norb Kirk, Janet Loomis, Tim Sullivan, Vickie Gardner, Glenda Lyons, Sue McDonald, Cynthia O’Donahoe

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.

2019 Summer Tax Deed Sale

Profit / Loss Fact Sheet

Resolution 19-20/030

Sale	Resolution #	Parcel Number	Buyer	General Taxes	Special Taxes	Interest & Penalty	County Expenses	Total Expense Amount	Awarded Bid	Profit/Loss
SUMMER SALE	19-20/030	002-1094-06-000	Terri S. Green	\$871.95	\$88.00	\$302.95	\$548.81	\$1,811.71	\$10,000.00	\$8,188.29
SUMMER SALE	19-20/030	022-1134-06-000	Jack & Mary Dodge	\$725.80	\$38.32	\$291.14	\$408.60	\$1,463.86	\$2,555.00	\$1,091.14
SUMMER SALE	19-20/030	202-1028-09-000	Ron & Debra Andres	\$5,541.91	\$1,418.52	\$2,155.09	\$943.81	\$10,059.33	\$10,600.00	\$540.67
SUMMER SALE	19-20/030	221-01-0263	Countrified Investments LLC	\$1,204.52	\$0.00	\$428.03	\$415.37	\$2,047.92	\$1,500.00	(\$547.92)
SUMMER SALE	19-20/030	221-09-0242A	Kendal & Sherry Anderson	\$352.55	\$0.00	\$112.94	\$343.10	\$808.59	\$2,550.00	\$1,741.41
									\$27,205.00	

EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SU2019-1

COMPUTER #002-1094-06-000

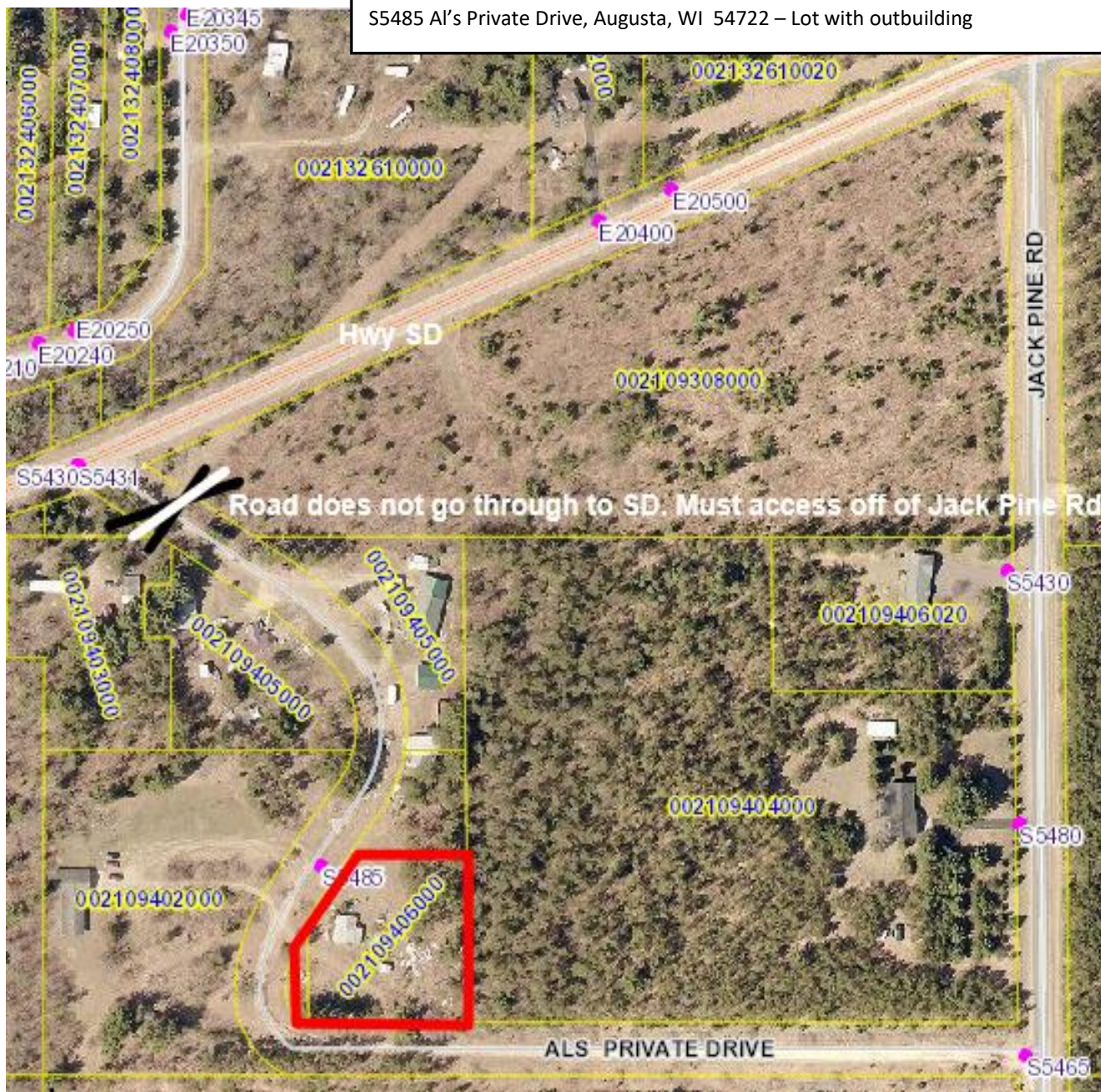
MINIMUM BID \$10,000

LOT SIZE APPROX. 1 acre

A piece or parcel of land in the South One-half (S ½) of the Northeast Quarter (NE ¼) of the Northwest Quarter (NW ¼) of Section 9, Township 26 North, Range 6 West, and more particularly described as follows: Beginning at a point 765 feet West and 66 feet North of the Southeast corner of said South One-half (S ½) thence North 208.7 feet; thence West 208.7 feet; thence South 208.7 feet; thence East 208.7 feet to the point of beginning; containing one (1) acre more or less.

Computer #002-1094-06-000, Town of Bridge Creek

S5485 Al's Private Drive, Augusta, WI 54722 – Lot with outbuilding



EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SU2019-2

COMPUTER #022-1134-06-000

MINIMUM BID \$1,000

LOT SIZE APPROX. 3.6 acres

Lots 1, 2, 3, 4, 5 and 6, Block 12, Hiawatha Subdivision, Town of Union, Eau Claire County, Wisconsin.

Computer #022-1134-06-000, Town of Union

NOTE: Parcel is land-locked. There is no legal access to this parcel from the road.



EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SU2019-3

COMPUTER #202-1028-09-000

MINIMUM BID \$10,000

LOT SIZE APPROX. 10,295 sq ft.

Lots 7 and 8, Block 9 of the Buckman's Second Addition to the Village, now City of Augusta, Eau Claire County, Wisconsin.

Computer #202-1028-09-000, City of Augusta

319 Colfax St. Augusta, WI 54722

*Garage has been torn down since this photo taken.



EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SU2019-4

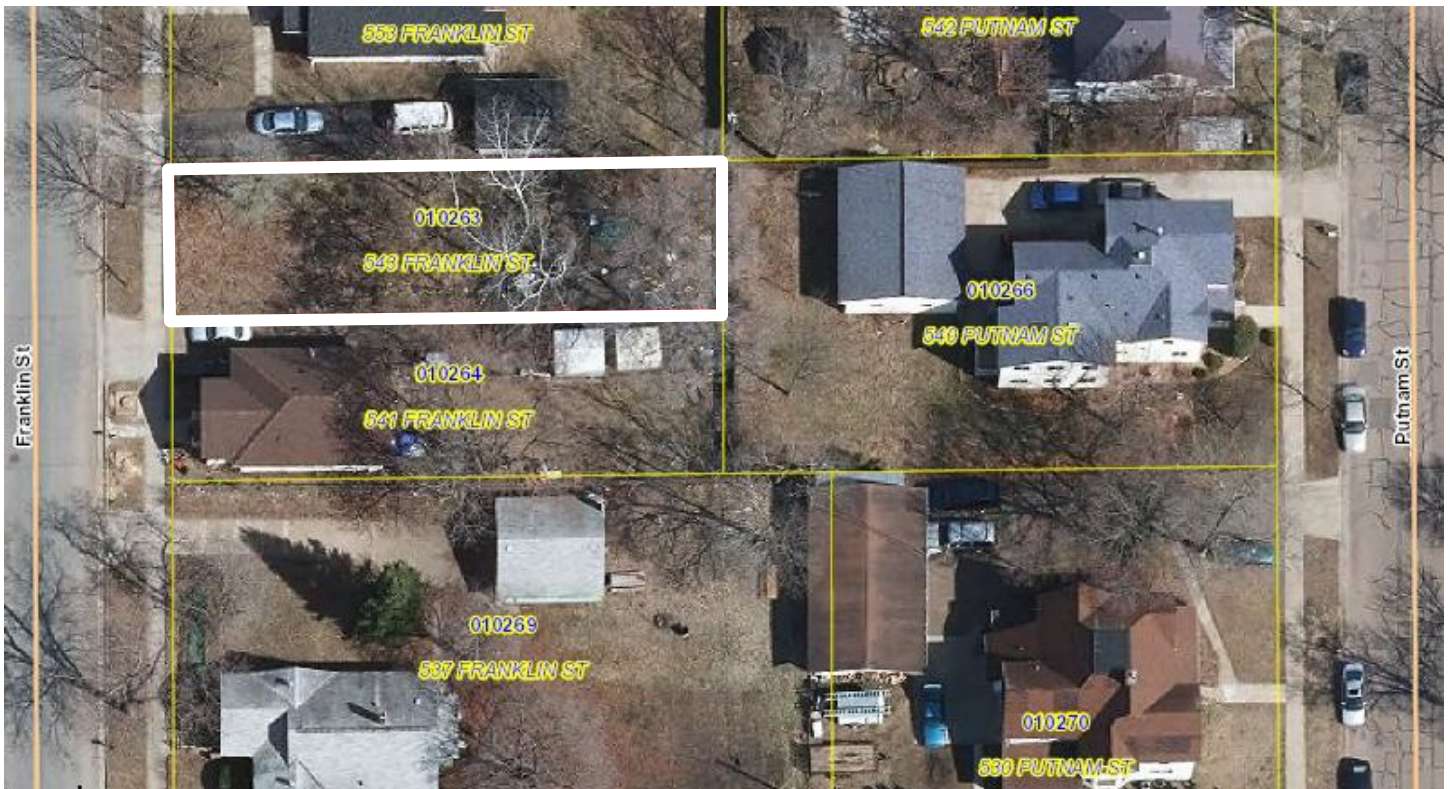
COMPUTER #221-01-0263

MINIMUM BID \$1,000

LOT SIZE APPROX. 37.12'x132'

The North ½ of the South ½ of Lot 3, Block 4, Putnam, McGraw and Dwight's Addition to the City of Eau Claire.

Subject, however, to a joint private road of the South 5 feet thereon in common with the North 5 feet of the South ½ of said Lot 3, to be used jointly by the respective owners of the adjoining property as a roadway.



EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SU2019-5

COMPUTER #221-09-0242A

MINIMUM BID \$500

LOT SIZE APPROX. 66' x 132'

Lot 8, Block 10, R.F. Wilson's Addition, City of Eau Claire, Eau Claire County, Wisconsin

Vacant Lot - 2223 4th Street – City of Eau Claire



Topography of lot

4 AWARDING BIDS FOR THE SUMMER 2019 TAX DEED SALE OF TAX DEED PROPERTY; DIRECTING
5 CORPORATION COUNSEL TO PREPARE QUIT CLAIM DEEDS ON THE DESCRIBED PROPERTIES;
6 DIRECTING THE COUNTY CLERK TO EXECUTE SAID QUIT CLAIM DEEDS ON BEHALF OF EAU
7 CLAIRE COUNTY

8 WHEREAS, in accordance with Chapter 4.20 of the Eau Claire County Code, bids were solicited for the
9 sale of tax deed property; and

10 WHEREAS, on July 8, 2019 bids were reviewed on said described parcels.

11 NOW, THEREFORE, BE IT RESOLVED that the Eau Claire County Board of Supervisors awards the bid
12 for the sale of tax deed property to the highest bidder as follows:

13 -----
14 SALE PARCEL #SU2019-1
15 Computer #002-1094-06-000 S5485 Al's Private Dr. Town of Bridge Creek
16 PIN # 18002-2-260609-210-0006

<u>PURCHASER</u>	<u>MINIMUM BID</u>	<u>BID AMOUNT</u>
17 Terri S. Green	\$10,000.00	\$10,000.00
18 A Single Person		

19
20 A piece or parcel of land in the South One-half (S ½) of the Northeast Quarter (NE ¼) of the Northwest
21 Quarter (NW ¼) of Section 9, Township 26 North, Range 6 West, and more particularly described as
22 follows: Beginning at a point 765 feet West and 66 feet North of the Southeast corner of said South
23 One-half (S ½) thence North 208.7 feet; thence West 208.7 feet; thence South 208.7 feet; thence East
24 208.7 feet to the point of beginning; containing one (1) acre more or less.
25
26
27
28
29

30 -----
31 SALE PARCEL #SU2019-2
32 Computer #022-1134-06-000 Vacant Land - Town of Union
33 PIN # 18022-2-271018-230-2013

<u>PURCHASER</u>	<u>MINIMUM BID</u>	<u>BID AMOUNT</u>
34 Jack K. Dodge and Mary K. Dodge	\$1,000.00	\$2,555.00
35 Husband and Wife, as Survivorship Marital Property		

36 Lots 1, 2, 3, 4, 5 and 6, Block 12, Hiawatha Subdivision, Town of Union, Eau Claire County, Wisconsin.
37
38

39 -----
40 SALE PARCEL #SU2019-3
41 Computer #202-1028-09-000 319 Colfax St. City of Augusta
42 PIN # 18202-2-250604-230-2103

<u>PURCHASER</u>	<u>MINIMUM BID</u>	<u>BID AMOUNT</u>
43 Ron Andres and Debra Andres	\$10,000.00	\$10,600.00
44 Husband and Wife, as Survivorship Marital Property		

45 Lots 7 and 8, Block 9 of the Buckman's Second Addition to the Village, now City of Augusta, Eau Claire
46 County, Wisconsin.
47
48

49 -----
50 SALE PARCEL #SU2019-4
51 Computer #221-01-0263 Vacant Lot - 543 Franklin St. City of Eau Claire
52 PIN # 18221-2-270917-007-2086

<u>PURCHASER</u>	<u>MINIMUM BID</u>	<u>BID AMOUNT</u>
53 Countrified Investments LLC	\$1,000.00	\$1,500.00

57 A Limited Liability Company

58

59 The North 1/2 of the South 1/2 of Lot 3, Block 4, Putnam, McGraw and Dwight's Addition to the City of Eau
60 Claire.

61 Subject, however, to a joint private road of the South 5 feet thereon in common with the North 5 feet of
62 the South 1/2 of said Lot 3, to be used jointly by the respective owners of the adjoining property as a
63 roadway.
64

65 SALE PARCEL #SU2019-5

66 Computer #221-09-0242A Vacant Lot – 2223 4th St. City of Eau Claire

67 PIN # 18221-2-270918-130-2039

68

69 PURCHASER

MINIMUM BID

BID AMOUNT

70 Kendal Dale Anderson and Sherry Lynn Anderson

\$500.00

\$2,550.00

71 Husband and Wife, as Survivorship Marital Property

72

73 Lot 8, Block 10, R.F. Wilson's Addition, City of Eau Claire, Eau Claire County, Wisconsin

74

75 BE IT FURTHER RESOLVED that the Corporation Counsel is hereby directed to prepare quit claim deed
76 for the described parcel and that the County Clerk is hereby directed to execute said quit claim deed on
77 behalf of Eau Claire County.

78

79

ADOPTED: _____

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89

Committee on Finance & Budget

90

91

Dated: _____

referred to F: B 6-18-2019

TOWN OF FAIRCHILD

E29266 Tioga Road

Fairchild, WI 54741

(715-334-5797)

townfair@centurylink.net

RECEIVED

JUN 07 2019

COUNTY CLERK

June 4, 2019

Dear Ms. Loomis:

The Town of Fairchild wishes to remain exempt from the Eau Claire County Library System for the year 2019-2020.

If you have any questions, please call me at 715-334-5797.

This is our yearly notification to you.

Thank you.

Sincerely,



Rozanne Traczek

Clerk, Town of Fairchild

Referred to F: B 6-18-2019

VILLAGE OF FAIRCHILD

331 Oak Street, P.O. Box 150

Fairchild, WI 54741

RECEIVED

JUN 07 2019

COUNTY CLERK

June 4, 2019

Dear Ms. Loomis:

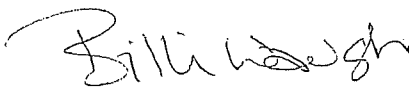
The Village of Fairchild wishes to remain exempt from the Eau Claire County Library System for the year 2019-2020.

If you have any questions, please call me at 715-334-5797.

This is our yearly notification to you.

Thank you.

Sincerely,



Clerk, Village of Fairchild

COPY

1 Enrolled No.

RESOLUTION

File No. 18-19/079

2
3 AUTHORIZING A DONATION OF \$450,000 TO THE EAU CLAIRE VETERANS
4 FOUNDATION FOR THE EAU CLAIRE COUNTY VETERAN’S HONOR MALL-
5

6 WHEREAS, Eau Claire County has a successful history of collaboration with public, private
7 and not-for-profit organizations within the county that have been beneficial to the community and the
8 respective organizations; and,

9 WHEREAS, the Eau Claire County Veterans Foundation has been established as a 501(c)3
10 not-for profit, non-stock corporation to receive funds, cause the construction of and maintain the
11 Veteran’s Tribute Trail project in the City of Eau Claire park known as Forest Street Greenway to be
12 developed beginning in spring 2019 or 2020 between Forest Street and the banks of the Chippewa
13 River, north of Madison Street: and,

14 WHEREAS, the Veterans Tribute Trail project provides a unique opportunity for the
15 community to work collaboratively to create a tribute that will not only honor our veterans, but also
16 honor our flag and educate our youth: and,

17 WHEREAS, a part of the Veterans Tribute Trail project will be called the Eau Claire County
18 Veterans Honor Mall which will include the Eau Claire County Logo predominantly displayed in the
19 center of the court yard; and,

20 WHEREAS, the Eau Claire County Board of Supervisors is authorized to provide funding for
21 a veterans memorial and to the Eau Claire County Veterans Foundation pursuant to Wis. Stat. §
22 45.72.

23 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
24 Supervisors herby agrees to authorize a donation of \$450,000 to the Eau Claire County Veterans
25 Foundation toward the construction of the Eau Claire County Veterans Mall subject to the
26 following contingencies:

- 27 • Evidence of funding of at least \$2,000,000 from philanthropy and other private
28 and public sources.
- 29 • Evidence of sufficient funding guarantees and reserves to ensure long-term
30 operational sustainability.
- 31 • Successful negotiation and approval of funding, development and operational
32 agreements by and between the City of Eau Claire and the Eau Claire County
33 Veterans Foundation.
- 34 • Approval by the City of Eau Claire of all required plans and permits necessary for
35 the construction of the project.

37 _____
38 _____
39 _____
40 _____
41 _____

Committee on Administration

42
43 **KRZ/yk**

44 Dated this _____ day of _____, 2018.

FACT SHEET

TO FILE NO. 19-20/034

This resolution amends the 2019 Eau Claire County budget by transferring \$768,000 from the 6th Courtroom Capital Projects account to provide funding for two alternate projects in 2019.

The Eau Claire County Board of Supervisors approved Resolution 19-20/011 “Postponing Construction of the 6th Courtroom until the Wisconsin Legislature Creates a 6th Eau Claire County Circuit Court Judges Position” on April 16, 2019. The original 2019 budget included approved capital project funding of \$799,500 for this project. With this project now contingent upon the approval of a sixth judgeship and the timing of such not requiring a 6th courtroom be constructed in 2019, the associated bonding capacity approved for this project would be available for alternate projects. Two alternate projects identified include additional funding for the design of a new Highway building (\$700,00) and for special assessments payable to the City of Eau Claire for updates to Grand Avenue completed in 2019 (\$68,000).

Fiscal Impact: \$768,000

Respectfully Submitted,

Norb Kirk
Finance Director

2
3 - APPROVING A BUDGET TRANSFER OF \$768,000 FROM THE 6th COURTROOM
4 CAPITAL PROJECTS ACCOUNT TO PROVIDE ADDITIONAL FUNDING FOR
5 THE DESIGN OF A HIGHWAY BUILDING AND FOR SPECIAL ASSESSMENTS
6 IN 2019 -
7

8 WHEREAS, in accordance with Wis. Stat. § 65.90(5)(a), the amounts of the various
9 appropriations and the purposes for such appropriations stated in a budget may not be changed
10 unless authorized by a vote of two-thirds of the entire membership of the County Board of
11 Supervisors; and
12

13 WHEREAS, Resolution 19-20/011 “Postponing Construction of the 6th Courtroom until
14 the Wisconsin Legislature Creates a 6th Eau Claire County Circuit Court Judges Position” was
15 approved at the April 16, 2019 board meeting; and
16

17 WHEREAS, the postponement of the 6th courtroom construction frees up \$799,500
18 bonding capacity for additional projects in 2019, specifically the following:
19

- 20 • Highway Building Design, \$700,000, account #405-16-57141-822-019
- 21 • City of Eau Claire Special Assessments for Grand Avenue Construction \$68,000,
22 account #405-16-57141-823-019; and
23

24 NOW THEREFORE BE IT RESOLVED by the Eau Claire County Board of Supervisors
25 that the Board approves transferring \$768,000 from the 6th Courtroom Capital Projects account
26 (#405-02-57140-820-000) to the accounts indicated above.
27

28 BE IT FURTHER RESOLVED that within 10 days the County Clerk shall file a Class 1
29 notice of this transfer of budgeted funds.
30

31 ADOPTED:

32 _____
33 _____
34 _____
35 _____
36 _____
37 _____
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39 _____
40 _____
41 _____
42 _____
43 _____
44 Committee on Finance and Budget

45 AW

46
47 Dated this _____ day of _____, 2019.
48
49

Eau Claire County
2018 Fund Balance Analysis (Preliminary Audit)
Pre-Audit Financial Estimate
December 31, 2018 - Based on Data as of June 27, 2019

2018 Estimated General Fund Balance Unassigned Summary

	04.11.19	06.27.19
General Fund Balance Unassigned at 12/31/17	\$ 10,615,427	\$ 10,615,427
Net 2018 Department activity	(1,672,272)	(1,463,554)
2018 General Fund Balance Assigned but not needed	1,648,191	1,648,191
2019 General Fund Balance Assigned per 2019 budget/carryforward request	(708,885)	(755,582)
Estimated 2018 Ending General Fund Balance Unassigned	\$ 9,882,461	\$ 10,044,482

2019 Estimated General Fund Expenditures	\$ 36,687,828	\$ 36,687,828
% of Unassigned General Fund Balance to General Fund Expenditures	26.94%	27.38%

Net Increase/(Decrease) in Unassigned Fund Balance	\$ (732,966)	\$ (570,945)
Percentage Change in Unassigned Fund Balance	-6.90%	-5.38%

Fund Balance Policy References

Minimum General Fund Unassigned - 20% of next year general fund expenditure	\$ 7,337,566
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 11,006,348

2018 General Fund Unassigned Activity Detail

	2018 Preliminary Activity*	2018 Preliminary Audit	variance	2019 Budget Impacts
General Fund Total Unassigned Fund Balance, Beginning of Year	\$ 10,615,427	\$ 10,615,427	\$ -	\$ -
<u>Adjustments to Unassigned Fund Balance (Net 2018 activity - Surplus/(Deficit))</u>				
Administration/CJCC	115,408	106,408	(9,000)	\$ (15,000)
Corporation Counsel/Child Support	58,661	58,661	-	-
County Board	21,949	21,949	-	-
County Clerk	(12,899)	(13,166)	(267)	-
Courts	69,014	55,826	(13,188)	-
District Attorney	31,857	31,857	-	-
UW Extension	38,000	43,429	5,429	(8,450)
Facilities	74,196	71,364	(2,832)	-
Finance	15,608	15,608	-	-
Human Resources	25,103	25,103	-	-
Human Services **	(2,686,601)	(2,492,413)	194,188	-
Information Systems	(10,015)	(10,015)	-	-
Nondepartmental	324,279	362,228	37,949	-
Parks & Forest	141,968	190,702	48,734	-
Planning & Development	47,977	80,089	32,112	(100,000)
Purchasing	36,117	36,117	-	-
Register in Probate	17,596	17,596	-	-
Register of Deeds	(31,297)	(16,129)	15,168	-
Sheriff ***	(232,627)	(236,747)	(4,120)	-
Treasurer	253,761	253,761	-	-
Veterans	29,673	29,673	-	(14,000)
<u>Unassigned Fund Balance Assigned</u>				
Subsequent Year County Budget				
2018 Contingency Allocation Unused	200,000	200,000	-	-
2019 Contingency Allocation	-	-	-	(300,000)
2018 Health Insurance Allocation Unused	1,052,144	1,052,144	-	-
2018 Capital Projects Allocation Unused (Courtroom)	389,247	389,247	-	-
Allocation for Other Departments Unused	6,800	6,800	-	-
Committed Fund Balance	-	-	-	(10,008)
2018 Carryforward Requests (May Board Resolution)	-	-	-	(308,124)
Change in Nonspendable Fund Balance	-	(95,455)	(95,455)	-
Total General Fund Unassigned, End of Year 12/31/18	\$ 10,591,346	\$ 10,800,064	\$ 208,718	\$ (755,582)
Net General Fund Unassigned Estimate at 12/31/18 With 2019 Budget Assignments	\$ 9,882,461	\$ 10,044,482	\$ 162,021	

Notes

* The 2018 estimates are based on data/estimates as of 04/11/19 and are subject to change based on any late 2018 adjustments and any audit adjustments

** The availability period for Human Services revenue does not close until June 30, 2019.

*** Sheriff's Department includes Fund 212.

Eau Claire County
2018 Fund Balance Analysis (Preliminary Audit)
Pre-Audit Financial Estimate
December 31, 2018 - Based on Data as of June 27, 2019

Other Fund Activity

	12/31/2017	2018 Estimate -	2018		12/31/2018
	Fund Balance	Surplus/ (Deficit)*	Preliminary Audit	variance	Fund Balance
Human Services Fund (2018 <u>CCS</u> WIMCR payment to be rec'd in 2019)	\$ -	\$ (1,700,000)	\$ (1,285,974)	\$ 414,026	\$ (1,285,974)
Other Governmental Funds					
Debt Service	3,663,996	(235,697)	(235,697)	-	3,428,299
Capital Projects	(2,234,122)	1,803,991	1,576,689	(227,302)	(657,433)
Total Other Governmental Funds	\$ 1,429,874	\$ 1,568,294	\$ 1,340,992	\$ (227,302)	\$ 2,770,866
Special Revenue Funds					
ADRC	268,017	(97,142)	(97,042)	100	170,975
Watershed	118,828	6,073	6,074	1	124,902
Anti-Drug***	(48,211)	-	-	-	(48,211)
Recycling	538,211	(15,149)	(15,149)	-	523,062
Land Records	19,208	2,536	2,536	-	21,744
Total Special Revenue Funds	\$ 896,053	\$ (103,682)	\$ (103,581)	\$ 101	\$ 792,472
Proprietary Funds					
Airport	29,856,729	169,483	(98,801)	(268,284)	29,757,928
Highway	9,945,701	273,000	249,743	(23,257)	10,195,444
Internal Service Fund	1,840,015	186,843	(60,125)	(246,968)	1,779,890
Total Proprietary Funds	\$ 41,642,445	\$ 629,326	\$ 90,817	\$ (538,509)	\$ 41,733,262

Notes

- * The 2018 estimates are based on data/estimates as of 04/11/19 and are subject to change based on any late 2018 adjustments and any audit adjustments
- ** The availability period for Human Services revenue does not close until June 30, 2019.
- *** Sheriff's Department includes Fund 212.

Eau Claire County
Trended Personnel Costs
Total Personnel
June 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support	1,025,312	1,068,056	1,133,360	1,167,709	510,186	43.69%
	CJCC	-	-	-	298,565	106,644	35.72%
	Corporation Counsel	663,490	662,305	675,712	697,876	365,353	52.35%
	County Admin	677,972	556,685	534,950	337,804	143,062	42.35%
	County Board	92,807	88,854	96,725	100,586	36,437	36.22%
	County Clerk	198,846	232,861	237,797	246,291	110,093	44.70%
	County Treasurer	257,188	268,234	268,651	282,731	110,505	39.08%
	Courts	1,622,062	1,679,149	1,736,089	1,829,252	834,031	45.59%
	District Attorney	861,023	893,884	882,988	976,364	420,655	43.08%
	Extension	116,777	106,649	112,238	121,338	51,226	42.22%
	Facilities	889,714	942,212	938,033	861,849	386,810	44.88%
	Finance Department	649,935	704,329	504,974	687,821	302,602	43.99%
	Human Resources	420,749	489,627	565,048	587,606	248,636	42.31%
	Information Systems	920,443	938,042	1,016,975	1,077,499	451,468	41.90%
	Parks & Forest	885,668	864,259	921,035	937,426	362,551	38.68%
	Planning & Development	1,572,326	1,419,666	1,386,476	1,536,378	650,368	42.33%
	Purchasing	319,668	320,691	314,770	-	-	NA
	Register of Deeds	211,274	197,717	243,668	264,579	102,440	38.72%
	Register of Probate	267,085	273,202	256,872	257,632	112,983	43.85%
	Sheriff	9,327,888	9,647,897	10,210,791	10,387,387	4,513,263	43.45%
	Veterans Office	202,033	219,512	173,132	215,327	91,609	42.54%
	Nondepartmental	-	30,283	126,315	-	-	NA
100 - GENERAL FUND Total		21,182,259	21,604,113	22,336,599	22,872,021	9,910,923	43.33%
202 - COUNTY LAND RECORDS		-	100,000	115,000	-	-	NA
205 - HUMAN SERVICES FUND		11,755,624	12,564,724	14,108,901	18,280,793	6,897,987	37.73%
211 - RECYCLING PROGRAM FUND		65,165	81,926	87,920	94,929	40,183	42.33%
215 - ADRC FUND		1,651,102	1,748,386	2,013,505	2,249,183	922,624	41.02%
602 - AIRPORT FUND		464,415	470,558	485,403	487,899	233,754	47.91%
701 - HIGHWAY		6,296,203	5,966,790	6,380,617	6,289,070	3,024,822	48.10%
703 - SELF INSURANCE FUND		128,008	119,985	120,525	202,581	63,742	31.47%
Grand Total		41,542,775	42,656,483	45,648,470	50,476,476	21,094,036	41.79%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County
Trended Personnel Costs
Regular Wages
June 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support	720,226	750,316	788,492	811,037	345,342	42.58%
	CJCC	-	-	-	215,768	77,220	35.79%
	Corporation Counsel	482,368	485,527	492,468	503,816	233,987	46.44%
	County Admin	520,445	416,222	407,401	257,480	108,557	42.16%
	County Board	47,451	48,738	49,032	42,150	18,271	43.35%
	County Clerk	134,242	158,512	164,891	169,294	73,756	43.57%
	County Treasurer	179,521	189,609	192,254	199,982	79,598	39.80%
	Courts	1,103,363	1,100,922	1,171,442	1,217,680	534,789	43.92%
	District Attorney	602,505	646,991	640,386	678,485	288,954	42.59%
	Extension	76,661	76,347	68,541	74,596	30,775	41.26%
	Facilities	604,267	627,790	626,864	586,073	245,041	41.81%
	Finance Department	459,595	395,156	368,238	498,257	218,262	43.81%
	Human Resources	285,308	354,806	410,518	422,789	174,874	41.36%
	Information Systems	674,735	676,869	753,830	783,867	323,826	41.31%
	Parks & Forest	657,386	638,035	684,407	700,324	259,208	37.01%
	Planning & Development	1,128,677	958,709	1,013,099	1,137,861	477,952	42.00%
	Purchasing	244,108	249,296	237,160	-	-	NA
	Register of Deeds	161,465	143,130	178,630	192,388	72,509	37.69%
	Register of Probate	186,669	191,599	192,275	200,709	86,950	43.32%
	Sheriff	5,712,163	5,694,208	6,036,997	6,410,365	2,743,761	42.80%
	Veterans Services	159,389	190,480	145,630	165,641	71,829	43.36%
100 - GENERAL FUND Total		14,140,545	13,993,260	14,622,554	15,268,563	6,465,461	42.34%
202 - COUNTY LAND RECORDS		-	100,000	115,000	-	-	NA
205 - HUMAN SERVICES FUND		8,058,444	8,761,039	9,753,998	12,576,336	4,695,530	37.34%
211 - RECYCLING PROGRAM FUND		47,872	62,677	70,517	75,920	31,530	41.53%
215 - ADRC FUND		1,178,959	1,252,093	1,463,955	1,592,865	657,045	41.25%
602 - AIRPORT FUND		331,963	329,996	342,966	353,486	158,221	44.76%
701 - HIGHWAY		4,083,760	3,741,651	3,848,719	3,923,820	1,857,260	47.33%
703 - SELF INSURANCE FUND		97,020	98,812	95,697	148,646	48,767	32.81%
Grand Total		27,938,563	28,339,528	30,313,407	33,939,636	13,913,814	41.00%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County
Trended Personnel Costs
Overtime Wages
June 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted Budget	2019 YTD Q2	% Actual to Budget
100 - GENERAL FUND	Child Support	111	169	191	-	229	NA
	CJCC	-	-	-	-	-	NA
	Corporation Counsel	94	177	828	-	1,737	NA
	County Admin	-	-	586	-	73	NA
	County Board	-	-	-	-	-	NA
	County Clerk	-	-	18	-	2	NA
	County Treasurer	700	781	911	1,000	1,132	113.20%
	Courts	88	40	394	100	471	471.33%
	District Attorney	331	259	573	-	101	NA
	Extension	924	-	625	-	-	NA
	Facilities	7,093	7,698	11,098	15,000	8,731	58.21%
	Finance Department	980	4,448	1,839	3,000	1,906	63.53%
	Human Resources	1,497	12	107	-	-	NA
	Information Systems	18	354	856	-	168	NA
	Parks & Forest	4,325	6,091	5,944	4,904	2,920	59.54%
	Planning & Development	1,871	3,922	322	980	317	32.30%
	Purchasing	-	7	7	-	-	NA
	Register of Deeds	-	11	-	-	-	NA
	Register of Probate	-	-	-	-	-	NA
	Sheriff	611,187	864,751	928,509	693,147	294,345	42.47%
	Veterans Services	-	-	70	200	115	57.69%
100 - GENERAL FUND Total		629,218	888,719	952,879	718,331	312,248	43.47%
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		86,876	36,783	98,016	-	30,948	NA
211 - RECYCLING PROGRAM FUND		-	-	-	-	-	NA
215 - ADRC FUND		-	1,315	5,088	-	262	NA
602 - AIRPORT FUND		5,963	7,477	9,507	9,000	14,913	165.70%
701 - HIGHWAY		172,511	147,902	216,444	181,050	240,742	132.97%
703 - SELF INSURANCE FUND		-	-	-	-	-	NA
Grand Total		894,568	1,082,197	1,281,933	908,381	599,113	65.95%

CJCC historically was included with County Admin

Human Services Fund includes Fund 100, Department: Juvenile and Fund 209

Sheriff's Department includes Fund 212

Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.

Eau Claire County
Trended Personnel Costs
Payroll Benefits
June 30, 2019

Fund	DEPT Description	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted		% Actual to Budget
					Budget	2019 YTD Q2	
100 - GENERAL FUND	Child Support	304,975	317,571	344,678	356,672	164,615	46.15%
	CJCC	-	-	-	82,797	29,424	35.54%
	Corporation Counsel	181,028	176,601	182,416	194,060	129,629	66.80%
	County Admin	157,526	140,464	126,962	80,324	34,433	42.87%
	County Board	45,356	40,116	47,693	58,436	18,166	31.09%
	County Clerk	64,604	74,349	72,888	76,997	36,335	47.19%
	County Treasurer	76,967	77,843	75,486	81,749	29,775	36.42%
	Courts	518,611	578,187	564,253	611,472	298,771	48.86%
	District Attorney	258,187	246,634	242,030	297,879	131,601	44.18%
	Extension	39,191	30,302	43,072	46,742	20,451	43.75%
	Facilities	278,355	306,724	300,070	260,776	133,038	51.02%
	Finance Department	189,360	304,725	134,897	186,564	82,434	44.19%
	Human Resources	133,944	134,810	154,423	164,817	73,762	44.75%
	Information Systems	245,690	260,819	262,288	293,632	127,475	43.41%
	Parks & Forest	223,957	220,133	230,684	232,198	100,423	43.25%
	Planning & Development	441,777	457,035	373,055	397,537	172,100	43.29%
	Purchasing	75,560	71,388	77,603	-	-	NA
	Register of Deeds	49,809	54,576	65,039	72,191	29,931	41.46%
	Register of Probate	80,416	81,603	64,597	56,923	26,033	45.73%
	Sheriff	3,004,539	3,088,938	3,245,285	3,283,875	1,475,157	44.92%
	Veterans Services	42,644	29,032	27,431	49,486	19,665	39.74%
	Nondepartmental	-	30,283	126,315	-	-	NA
100 - GENERAL FUND Total		6,412,496	6,722,133	6,761,165	6,885,127	3,133,214	45.51%
202 - COUNTY LAND RECORDS		-	-	-	-	-	NA
205 - HUMAN SERVICES FUND		3,610,304	3,766,903	4,256,886	5,704,457	2,171,510	38.07%
211 - RECYCLING PROGRAM FUND		17,293	19,249	17,403	19,009	8,653	45.52%
215 - ADRC FUND		472,143	494,978	544,463	656,318	265,318	40.43%
602 - AIRPORT FUND		126,488	133,085	132,931	125,413	60,620	48.34%
701 - HIGHWAY		2,039,932	2,077,236	2,315,454	2,184,200	926,820	42.43%
703 - SELF INSURANCE FUND		30,988	21,174	24,827	53,935	14,976	27.77%
Grand Total		12,709,644	13,234,758	14,053,130	15,628,459	6,581,110	42.11%

Payroll Benefits includes, but is not limited to, health insurance premiums, health insurance incentive, 'HSA contributions, and employee benefit administrative fees.

*CJCC historically was included with County Admin
Human Services Fund includes Fund 100, Department: Juvenile and Fund 209
Sheriff's Department includes Fund 212
Nondepartmental expenditures were allocated to departments beginning with the 2019 budget year.*

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	669,281
March	538,909	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733
April	711,305	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152
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	\$ 3,187,964
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	\$ (7,661,252)
	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	\$ 637,592,784
Yearly Average	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 796,991

Month	Monthly Avg	Median
January	\$ 669,889	\$ 652,606
February	\$ 665,231	\$ 633,491
March	\$ 792,640	\$ 843,285
April	\$ 778,926	\$ 769,439
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.

**Eau Claire County
Vehicle Registration Fee Collections**

Month	2019
January	\$ 69,579
February	148,262
March	170,323
April	225,742
May	238,091
June	221,855
July	
August	
September	
October	
November	
December	
Total	\$ 1,073,852
Budget	\$ 2,300,000
Excess (Short)	\$ (1,226,149)
Yearly Average	\$ 178,975

Month	Monthly Avg	Median
January	\$ 69,579	\$ 69,579
February	\$ 148,262	\$ 148,262
March	\$ 170,323	\$ 170,323
April	\$ 225,742	\$ 225,742
May	\$ 238,091	\$ 238,091
June	\$ 221,855	\$ 221,855
July	NA	NA
August	NA	NA
September	NA	NA
October	NA	NA
November	NA	NA
December	NA	NA

Monthly amounts reflect vehicle registration fees received.
Payment is for collections made by state in prior month.

MINUTES

Eau Claire County
Committee on Finance and Budget

Monday, June 10, 2019 / 4:30 pm
Eau Claire County Courthouse – **Room 3312**
Eau Claire, WI 54703

Members present: Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Steve Chilson (4:50 pm)
Staff present: Norb Kirk, Finance Director; Greg Leonard, Land Conservation Manager; Janet Loomis, County Clerk; Glenda Lyons, Treasurer; Kathryn Schauf, County Administrator; Tim Sullivan, Corporate Counsel; Amy Weiss, Senior Accounting Manager
Others present: Supervisor Connie Russell

Chair Stella Pagonis called the meeting to order at 4:30 pm and confirmed compliance with open meeting law. There were no members of the public who wished to comment.

Referred Ordinance 19-20/012 “To Amend Section 4.35.165 B. of the Code: Land Conservation Fees; to Repeal and Recreate Chapter 17.04 of the Code”

Referred Amendment No. 1 to File No. 19-20/012 / Discussion – Action

The fee structure included in the proposed resolution was referred to Finance & Budget for discussion.

Motion: Dunning moved to approve the amendment and the ordinance for the fees as presented.

Motion passed; 4-0.

Performance measures help the board to see what resources the department needs to accomplish their tasks. Janet Loomis, County Clerk; Glenda Lyons, County Treasurer; and Norb Kirk, Finance Director presented proposals for updated performance measurements for the 2019 budget.

Stella Pagonis distributed the current ordinance outlining Finance & Budget Committee responsibilities. The Committee on Finance & Budget is only mentioned in the current ordinance in budget procedure when it comes to fees. The committee believes that the county ordinance should be modified to more closely reflect the committee’s current practice, and one which clearly outlines the committee’s responsibilities. The committee members are to review the current ordinance, current practice, and send proposed adjustments to Corporate Counsel.

Proposed Resolution 19-20/023 “Contingency Transfer for DHS Program Review”

Chair Stella Pagonis shared a proposed resolution regarding a contingency fund transfer for a Human Services program review.

Motion: Leary moved to approve as presented.

Further Discussion: Management has begun discussions with consultants to conduct an operational review, with possible funding sources other than contingency. Management is waiting for a proposal from the consultant regarding the scope and cost of the project. This proposal had not been received as of the committee meeting date.

Motion: Wilkie moved approval with amendment to move part of line 31 to line 44 after chair “to define the parameters for the consultant and to review and monitor progress of the consultant, with said ad hoc committee reporting to the Full County Board”

Vote on first amendment vote: 5-0

Motion: Chilson moved to move part of lines 28-29, “the department’s continuous overages have created repercussions and consequences for the entire county” up to line 9, before the “and”, and subsequently delete the remaining parts of lines 28-32.

Vote on second amendment: 5-0.

Vote on resolution as amended twice: 5-0.

Stella Pagonis distributed updated 2020 budget guidelines. No substantial changes from 2019 to 2020 guidelines. Wilkie would like to add the following items:

1. Budget proposal should be zero tax levy increase. This should force the departments to prioritize addbacks, as there are limits to available resources. This could require reduced levels of service.
2. Oversight committees must have careful review of departmental budgets, including line item amounts.
3. Increased user fees should be applied to existing expenditures, not to new expenditures.

Motion: Dunning moved approval as presented, giving permission to chair to update per committee discussion

Vote on motion: 5-0

Committee reviewed department meeting schedule for F&B budget review meetings. Community agencies will have time in the afternoon on October 2, specifically Restorative Justice and the Family Resource Center.

Stella Pagonis will work on 2020 budget survey with committee chair.

The committee reviewed both the sales tax and the vehicle registration fee monthly reports. Supervisor Dunning believes that the online sales tax receipts are coming in. The committee believes that there will be increased registration fee receipts during the summer months.

Supervisor Leary moved approval of both the regular (05/06/19) and joint committee meeting minutes (05/20/19), as presented.

Vote on motion: 5-0

Schedule next meeting (07/08/19) and agenda items:

1. Cash handling report, Glenda Lyons
2. Additional information from DHS

The meeting was adjourned at 7:22 pm.

Amy Weiss
Committee Clerk