

MINUTES

Eau Claire County Committee on Finance and Budget

Date: Monday, August 12, 2019

Time: 4:30 pm

Location: Room LEC 1301; Eau Claire County Courthouse

Members present: Supervisors Steve Chilson (arrival at 4:36 pm), Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie

Staff present: Norb Kirk, Finance Director; Glenda Lyons, Treasurer; Janet Loomis, County Clerk; Tina Pommier, Accountant; Amy Weiss, Senior Accounting Manager

Others present: Supervisor Connie Russell; Brock Geyen, Managing Principle CliftonLarsonAllen

Chair Stella Pagonis called the meeting to order at 4:30 pm and confirmed compliance with open meetings law.

There were no members of the public present. Supervisor Pagonis gave a TID update.

Brock Geyen reviewed the 2018 audit summary and financial statements. CLA was pleased with how the audit went. The county received an unmodified opinion, and audit findings include material audit adjustment and limited segregation of duties. There was a total of five adjusting journal entries that triggered the material adjustment finding. This is much better than in prior years. Segregation of duties is an ongoing evaluation. There have been improvements in accounts payable and cash disbursement, as well as in journal entry preparation and posting. General fund unassigned fund balance is at 28.9% of annual expenditures. This is within policy; however, it is below average of eleven local counties. As the unassigned fund balance drops, cash flow issues become apparent. This could drive the county into short term borrowing, which then incurs interest costs. DHS will continue to impact the general fund. This is a trend across the state. If the unassigned fund balance in the general fund dropped below 20%, this would be alarming, as it would indicate either a lack of ability or desire to mitigate losses.

Proposed Resolution 19-20/047 “Disallowing the Claim of Mill Ridge Estates Condominium Owner’s Association, Inc....” / Discussion – Action

Motion by Leary: to disallow claim, approve resolution as presented

No further discussion; unanimous 5-0.

Glenda Lyons presented the Treasurer’s 2020 budget request. Interest income is not expected to go up because there is less cash to invest and interest rates have dropped.

Motion by Dunning: to approve Treasurer’s budget as presented

No further discussion; unanimous 5-0.

Janet Loomis presented the County Clerk’s 2020 budget request. The 2020 budget includes expenditure estimates for four elections.

Motion by Leary: to approve County Clerk’s budget as presented

No further discussion; unanimous 5-0.

Norb Kirk presented the Finance Department’s 2020 budget request.

Motion: Wilkie moves approval of budget as presented

Norb directed the committee’s attention to the performance management metrics.

No further discussion; unanimous 5-0.

Norb Kirk presented the 2019 Director’s Report and the quarter 2 financial statements. By excluding fund balance applied, bond proceeds, and fund transfers, the committee can get a more operational view of county activity.

The committee desires to have more timely reporting from DHS. Current reports run 2-3 months behind. The committee would like to see DHS's mitigation plan to determine if the savings anticipated is realistic. Current DHS mitigation plans include relocating higher cost placements.

The Finance Department received a request to reallocate the funding approved for the 6th courtroom to fund \$68,000 in special assessments payable to the City of Eau Claire and \$172,000 to build out the District Attorney's office for the addition of new staff. Total approved funding for the 6th courtroom is \$799,500. The Finance & Budget Committee would like to allocate \$68,000 for special assessments, \$172,000 for the District Attorney and the remaining \$559,500 could be allocated to Highway for the design costs.

Motion by Dunning: put a resolution forward for up to \$172,000 office remodeling for the DA, and \$68,000 for the special assessment from the 6th courtroom approved capital funding
No further discussion; unanimous 5-0.

Proposed Resolution 19-20/049 "Authorizing a Change of Venue for the Veteran's Tribute Trail."

Motion by Wilkie: to approve Resolution 19-20/049, for a change of venue.
No further discussion; unanimous 5-0.

The committee reviewed the following financial reports:

1. County Sales Tax Report – May earnings received in July
2. Vehicle Registration Fee Report

Dave Hayden and Stella Pagonis to work on the 2020 budget survey.

Motion by Leary: prepare a budget survey using the 2017 questions and format

Supervisor Pagonis made a motion to approve the meeting minutes below, as presented.

1. July 8, 2019: regular meeting
 2. July 11, 2019: public input session
 3. August 8, 2019: public input session
- No further discussion; unanimous 5-0.

The next meeting is set for August 20 at 6:30 pm. Future agenda items include:

1. Action items for DHS financial review so committee can take actual action
2. Highway design funding
3. Written scope of DHS audit and cost
4. Cash handling policy from Beaver Creek Reserve

The meeting was adjourned at 7:19 pm.

Amy Weiss
Committee Clerk