

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, February 3, 2020  
**4:30 p.m.**  
Courthouse - Room #1273  
721 Oxford Avenue • Eau Claire, WI

1. Call to Order and confirmation of meeting notice
2. Public Comment
3. Proposed Resolution 19-20/096 “Authorizing a Transfer from the 2020 Contingency Fund in the Amount of \$15,000 to Replace the Actuators at the Lake Eau Claire Dam” / Discussion – Action
4. Proposed Resolution 19-20/097 “Approval of 2019 Gifts, Grants, and/or Donations to Eau Claire County” / Discussion – Action
5. Proposed Financial Policy “Revenue Availability” / Discussion – Action
6. Proposed Financial Policy “Budget Deviation” / Discussion – Action
7. Financial Activity Update – Discussion / Action
  - a. Sales Tax Report
  - b. Quarter 4 Investment Report
8. Review of the Committee on Finance & Budget’s Responsibilities Pursuant to County Code in Preparation for the Joint Committee Meeting / Discussion
9. Future meeting and agenda items / Discussion
10. Adjourn

Prepared by: Amy Weiss

Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710 (FAX) 8391669 or (TDD) 8394735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703.

FACT SHEET

TO FILE NO. 19-20/096

Eau Claire County received an administrative directive from the Wisconsin DNR dam safety engineer to have the actuators replaced at the Lake Eau Claire dam. The existing actuators for the gates are beginning to pull the gates up irregularly and replacement is needed. The timeline for compliance on this directive is by June 1, 2020.

Original plans were to submit a grant application for partial funding through the Wisconsin Municipal Dam Grant program. However, the urgency to get these replaced is more immediate than originally anticipated, as the gates have become increasingly more difficult to operate. The award of a potential grant would not be secured until well after the spring thaw occurs and expenses are only reimbursable after the grant has been awarded. The company that would be doing this work has an approximate 8 week build time for the parts necessary to be replaced.

Combining the grant award time frame and the lead time on the parts, it is necessary to try to get this repaired as soon as possible in order to have the dam gates fully operational during the spring thaw. The request for contingency funding is necessary as the Parks and Forest capital budget does not have the capacity to fund this request.

Fiscal Impact: The estimated cost of the replacement of the actuators is \$15,000.

Respectfully Submitted,

Josh Pederson  
Parks and Forest Director

4 - AUTHORIZING A TRANSFER FROM THE 2020 CONTINGENCY FUND IN THE  
5 AMOUNT OF \$15,000 TO REPLACE THE ACTUATORS AT THE LAKE EAU CLAIRE  
6 DAM.-

7 WHEREAS, the actuators at the Lake Eau Claire dam are failing and replacement is needed;  
8 and

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10 WHEREAS, Eau Claire County has received an administrative directive from the Wisconsin  
11 DNR dam safety engineer to have the actuators replaced at the Lake Eau Claire dam; and

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13 WHEREAS, it is necessary to have the actuators and gates fully operational during the spring  
14 thaw, and the timeline for compliance requires the actuators to be replaced by June 1, 2020; and

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16 WHEREAS, the company that will be performing the replacement has an eight week build  
17 time on the parts that need replacement; and

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19 WHEREAS, the requested funds are not available in the Parks Department's 2020 budget;  
20 and

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22 WHEREAS, any potential grant funding will not be secured until after the spring thaw, and  
23 expenditures are not reimbursable unless spent after the grant is awarded; and

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25 NOW THEREFORE BE IT RESOLVED. that the Eau Claire County Board of  
26 Supervisors that it authorizes a transfer of \$15,000 from the 2020 contingency fund to the Parks  
27 budget for the replacement of the actuators at the Lake Eau Claire dam.

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29 ADOPTED:

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42 Committee on Finance & Budget

43 AW

44 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020.  
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**FACT SHEET**

**FILE NO. 19-20/097**

The Finance Department has received requests from various departments to increase their budgets for certain expenditures. These requests are based on additional sources of revenue, either increases in state aid or new grant awards.

***Fiscal Impact:*** No additional cost, as the source of the funding is additional revenue.

Respectfully Submitted

Amy Weiss  
Senior Accounting Manager

4 - APPROVAL OF 2019 GIFTS, GRANTS, AND/OR DONATIONS TO EAU CLAIRE  
5 COUNTY -

6 WHEREAS, Section 59.52(19) Wis. Stats. empowers the County Board to accept donations,  
7 gifts, or grants of money for any public governmental purpose within the powers of the County; and  
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9 WHEREAS, the various departments listed below have received grant awards to be used to  
10 support the department's existing 2019 programs; and  
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12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of  
13 Supervisors authorizes amending the following 2019 departmental revenue and expenditure  
14 budgets for additional grant awards received year to date 2019.  
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<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Sheriff	WEM/Alert SWAT Video Equipment	\$45,000
Sheriff	Drug Trafficking Grant	50,000
Planning & Development	Hazard Mitigation Grant	35,712
ADRC	DCS Grant Adjustment	7,969
ADRC	Title III Grant Adjustments	8,382
TOTAL		<u>\$147,063</u>

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37 Committee on Finance and Budget

38 AW

39 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

## REVENUE AVAILABILITY

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### Policy

Under the modified accrual basis of accounting, revenues are recognized when they are earned, measurable, and available. Revenues are considered available if they are collected within the current period, or soon enough thereafter to be used to pay the liabilities of that same period. The County considers general revenues to be available if they are collected within 60 days after the end of the current fiscal period. Certain intergovernmental grant and aid revenue under cost reimbursement programs are recognized when collected within 90 days after the end of the current fiscal period. This period is extended through 180 days for the Aging and Disability Resource Center and the Department of Human Services.

### Procedure

All revenues collected within the first 60 days after the end of the fiscal year will be evaluated to determine if they are applicable to goods or services provided in the previous fiscal year. Revenues that have been determined to be for goods or services provided in the prior year will be recorded as revenue and accounts receivable as of the end of the previous fiscal year.

To allow for more accurate matching of revenues with the related expenditures, expenditure-driven (reimbursable) intergovernmental grants and aids received within the first 90 days (180 days for the Department of Human Services and the Aging and Disability Resource Center) after the end of the fiscal year will be recorded as revenue and accounts receivable as of the end of the previous fiscal year.

The County will consider certain prior year intergovernmental grant and aid revenues received subsequent to the applicable availability period, as described above, as accounts receivable and deferred inflows as of the end of the previous fiscal year, so long as the County has a legal and enforceable claim to the funds.

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## Budget Deviations

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### Background

The annual budget is developed by assessing the available revenue and resources and balancing against the expenditure needs of the County. It is the responsibility of all Eau Claire County departments to operate within their adopted balanced budget and to review with their oversight committee fiscal performance on a regular basis. During the budget year it is the responsibility of the County Administrator and Finance Director to provide county-wide fiscal oversight and monitoring in support of adherence to the adopted budget. Ultimately, departments are responsible for their overall budget and the fiscal management of their budget, while oversight committees have responsibility for fiscal oversight for the departments under their purview.

### Policy

When it becomes apparent that a department has, or will likely, exceed their overall budget due to exceeding expenditures, incurring expected shortfalls of revenue, or some combination of the two, it is the departments responsibility to notify the appropriate parties and investigate mitigation strategies as soon as possible.

### Procedure

1. As soon as a department becomes aware that their overall annual budget **has, will, or is likely** to be impacted, resulting in a potential negative fiscal impact to the County, the department should alert the County Administrator and Finance Director as soon as possible. The County Administrator and Finance Director will work with the department on assessing the materiality of the fiscal impact to the budget and investigate with the department mitigation strategies.
2. The department shall notify their Oversight Committee and the Finance & Budget Committee in writing of the budget deviation at the next available committee meeting. In addition, the department shall provide, as soon as is practical, the analysis of the potential budget deviation, and the steps taken within departmental control to mitigate the budget over-run.
3. Once notified, the department Oversight Committee has the responsibility to continue fiscal oversight and monitoring of the deviation and mitigation activity.
4. The department shall continue to provide updates to the County Administrator and Finance Director on the status of the budget deviation and mitigation activity. The department shall continue to report monthly to their oversight committee and the Committee on Finance & Budget on the status of the budget deviation and mitigation efforts until such time as the deviation has been mitigated or eliminated.

**Eau Claire County  
Annual 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	1,020,614
June	476,205	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311
July	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404
August	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758
September	631,589	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516
October	642,499	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608
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	
<b>Total</b>	<b>\$ 7,734,272</b>	<b>\$ 8,240,305</b>	<b>\$ 8,768,781</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 10,525,839</b>	<b>\$ 11,033,555</b>	<b>\$ 9,070,176</b>
<b>Budgeted</b>	<b>\$ 7,675,000</b>	<b>\$ 7,675,000</b>	<b>\$ 7,800,000</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>	<b>\$ 10,100,000</b>	<b>\$ 10,849,216</b>
Excess (Short)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ (1,779,040)
	<b>2010 Surplus</b>	<b>2011 Surplus</b>	<b>2012 Surplus</b>	<b>2013 Surplus</b>	<b>2014 Surplus</b>	<b>2015 Surplus</b>	<b>2016 Surplus</b>	<b>2017 Surplus</b>	<b>2018 Surplus</b>	
<b>Total County Taxable Sales</b>	<b>\$ 1,546,854,400</b>	<b>\$ 1,648,061,000</b>	<b>\$ 1,753,756,200</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 2,105,167,718</b>	<b>\$ 2,206,710,922</b>	<b>\$ 1,814,035,256</b>
<b>Yearly Average</b>	<b>\$ 644,523</b>	<b>\$ 686,692</b>	<b>\$ 730,732</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 877,153</b>	<b>\$ 919,463</b>	<b>\$ 907,018</b>

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 698,745	\$ 652,606
February	\$ 719,084	\$ 633,491
March	\$ 868,165	\$ 843,285
April	\$ 822,128	\$ 769,439
May	\$ 893,691	\$ 828,998
June	\$ 978,006	\$ 883,015
July	\$ 893,801	\$ 764,045
August	\$ 954,198	\$ 826,705
September	\$ 919,358	\$ 804,965
October	\$ 866,473	\$ 782,540
November	\$ 813,844	\$ 799,401
December	\$ 924,024	\$ 817,298



<b>Eau Claire County Treasurer's Office</b>  <b>Investment Analysis 2019</b> <b>(Excluding CDBG, Clerk of Courts Accts and Jail)</b>	<b>2019 Budget benchmark 2.25% Interest on investments</b>	<b>\$450,000.00</b>
	<b>Net Gain (Loss)</b>	<b>\$620,344.36</b>
	<b>Interest Earned</b>	<b>\$620,414.77</b>
	<b>Fees</b>	<b>(\$70.41)</b>

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 36,346,794.97	\$ (5.90)	\$ 13,730.23	\$ 84,820,555.50	\$ (83,407,399.29)	\$ 37,773,675.51	↑ \$ 13,724.33
February	\$ 37,773,675.51	\$ (5.90)	\$ 28,955.88	\$ 45,526,633.54	\$ (44,140,182.19)	\$ 39,189,076.84	↑ \$ 28,949.98
March	\$ 39,189,076.84	\$ (5.84)	\$ 50,952.71	\$ 15,239,655.11	\$ (17,277,832.05)	\$ 37,201,846.77	↑ \$ 50,946.87
April	\$ 37,201,846.77	\$ (5.87)	\$ 50,048.97	\$ 13,784,817.76	\$ (17,312,859.95)	\$ 33,723,847.68	↑ \$ 50,043.10
May	\$ 33,723,847.68	\$ (5.96)	\$ 39,322.76	\$ 15,027,925.61	\$ (16,712,289.87)	\$ 32,078,800.22	↑ \$ 39,316.80
June	\$ 32,078,800.22	\$ (5.93)	\$ 55,415.59	\$ 11,617,401.28	\$ (15,802,321.39)	\$ 27,949,289.77	↑ \$ 55,409.66
July	\$ 27,949,289.77	\$ (5.84)	\$ 43,962.20	\$ 62,573,527.93	\$ (29,274,273.11)	\$ 61,292,500.95	↑ \$ 43,956.36
August	\$ 61,292,500.95	\$ (5.96)	\$ 161,835.86	\$ 116,867,211.04	\$ (160,276,421.99)	\$ 18,045,119.90	↑ \$ 161,829.90
September	\$ 18,045,119.90	\$ (5.93)	\$ 39,869.98	\$ 14,148,007.29	\$ (15,567,041.86)	\$ 16,665,949.38	↑ \$ 39,864.05
October	\$ 16,665,949.38	\$ (5.87)	\$ 12,459.39	\$ 35,710,883.83	\$ (30,109,603.21)	\$ 22,279,683.52	↑ \$ 12,453.52
November	\$ 22,279,683.52	\$ (5.84)	\$ 74,989.93	\$ 14,711,965.38	\$ (15,286,509.77)	\$ 21,780,123.22	↑ \$ 74,984.09
December	\$ 21,780,123.22	\$ (5.57)	\$ 48,871.27	\$ 61,916,493.68	\$ (58,583,326.97)	\$ 25,162,155.63	↑ \$ 48,865.70
<b>Total</b>		<b>\$ (70.41)</b>	<b>\$ 620,414.77</b>	<b>\$ 491,945,077.95</b>	<b>\$ (503,750,061.65)</b>		<b>↑ \$ 620,344.36</b>

Totals by Quarter:

1st Quarter	\$ (17.64)	\$ 93,638.82	\$ 93,621.18
2nd Quarter	\$ (17.76)	\$ 144,787.32	\$ 144,769.56
3rd Quarter	\$ (17.73)	\$ 245,668.04	\$ 245,650.31
4th Quarter	\$ (17.28)	\$ 136,320.59	\$ 136,303.31
	<b>\$ (70.41)</b>	<b>\$ 620,414.77</b>	<b>\$ 620,344.36</b>
	Srvc Fees	Interest Earned	Net Gain(Loss)