

## AGENDA

Eau Claire County Board of Supervisors  
**Tuesday, April 21, 2020 at 7 pm**  
Remote Meeting via Webex Events

*For those wishing to make public comment, you must fill out your information on the following link and click "done" at least 30 minutes prior to the start of the meeting. You will be called on during the public session to make your comments. Comments are limited to 3 minutes. Link:*  
<https://www.surveymonkey.com/r/NR9QL5V>. *Written comments will also be accepted and should be submitted to [samantha.cole@co.eau-claire.wi.us](mailto:samantha.cole@co.eau-claire.wi.us).*

### **Public Access:**

Dial In Number: 1-415-655-0001

Access Code: 920-912-999

***\*mute your personal device upon entry***

- (1) Indicates 1<sup>st</sup> Reading
- (2) Indicates 2<sup>nd</sup> Reading

1. Call to Order
2. Honoring of the Flag and Moment of Reflection by: Supervisor Janssen
3. Certificate of Election **Page 1**
4. Call of the Roll
5. Election of Board Officers: County Board Chair, 1<sup>st</sup> Vice-Chair and 2<sup>nd</sup> Vice-Chair
6. Adoption of the Rules of Order: [\(Chapter 2.04\)](#)
7. Approval of the Journal of Proceedings from April 8, 2020 **Pages 2-3**

### **8. PUBLIC COMMENT**

### **9. REPORTS TO THE COUNTY BOARD UNDER 2.04.320**

#### **Oral Reports**

- Preliminary 2019 Financial Report from Norb Kirk, Finance Director **Page 4**
- Annual County Administrator Message from Kathryn Schauf, County Administrator

#### **Written Reports**

- 2020 Contingency Fund from the Finance Department **Page 5**
- March 2020 Payments over \$10,000 from the Finance Department **Pages 6-7**

### **10. PRESENTATION OF PETITIONS, CLAIMS AND COMMUNICATIONS**

**11. FIRST READING OF ORDINANCES BY COMMITTEES**

**Committee on Parks and Forest**

**File No.**

20-21/012 (1)

Ordinance – To amend section 16.30.040 C. of the Code: Fees and Charges; to amend section 16.33.030 A. of the Code: Payment of Rent and Deposits ***Pages 8-9***

**12. FIRST READING OF ORDINANCES AND RESOLUTIONS BY MEMBERS**

**13. REPORTS OF STANDING COMMITTEES, COMMITTEES, COMMISSIONS AND BOARDS UNDER 2.04.160 AND SECOND READING OF ORDINANCES**

**Committee on Finance and Budget**

**File No.**

20-21/001 (1)

Resolution – Financial Policy: Budget Deviation ***Pages 10-12***

20-21/010 (1)

Resolution – Initial resolution authorizing the borrowing of not to exceed \$18,945,000; and providing for the issuance and sale of general obligation promissory notes, series 2020A therefor ***Pages 13-23***

**14. APPOINTMENTS**

STATE OF WISCONSIN )  
 )  
COUNTY OF EAU CLAIRE )


**CERTIFICATE OF ELECTION**

**TO THE HONORABLE EAU CLAIRE COUNTY BOARD OF SUPERVISORS**

I, Janet K. Loomis, County Clerk for the County of Eau Claire, State of Wisconsin, do hereby certify that, at a Spring Election held on the Seventh Day of April, A.D., 2020, the following persons were, by the greatest number of votes, duly elected to the office of the County Board of Supervisors for the districts herein stated, for the term of two years commencing on the 21st Day of April, A.D., 2020, as appears from the Certificate of the County Board of Canvassers, on file in my office.

<u>DISTRICT</u>	<u>SUPERVISOR</u>
District 1	Gary G. Gibson
District 2	Sandra McKinney
District 3	Joe Knight
District 4	Stella Pagonis
District 5	Carl Anton
District 6	Dane Zook
District 7	Steve Chilson
District 8	Kevin Stelljes
District 9	Donald Mowry
District 10	Nancy Coffey
District 11	Ray L. Henning
District 12	Colleen Bates
District 13	Connie Russell
District 14	Judy Gatlin
District 15	Nick Smiar
District 16	Emily Huerta
District 17	Martha Nieman
District 18	James A. Dunning
District 19	Gerald "Jerry" Wilkie
District 20	Nathan Anderson
District 21	Mark Beckfield
District 22	Katherine Schneider
District 23	Robin Leary
District 24	Heather DeLuka
District 25	Melissa Janssen
District 26	Tami Schraufnagel
District 27	Zoe Roberts
District 28	Kimberly A. Cronk
District 29	Missy Christopherson

Given under my hand and official seal at the County Courthouse in the City of Eau Claire, in said County, this 15th day of April, A.D., 2020.

  
Janet K. Loomis  
Eau Claire County Clerk

**OFFICIAL PROCEEDINGS OF THE COUNTY BOARD  
OF SUPERVISORS**

**Wednesday April 8, 2020**

The County Board of Supervisors of the County of Eau Claire convened remotely via Webex Events on Wednesday, April 8, 2020, and was called to order by Chair Nick Smiar at 7:00 p.m.

The Board honored the flag with the pledge of allegiance.  
Moment of reflection was presented by Supervisor Judy Gatlin.

Roll Call: 26 present: Supervisors Gary G. Gibson, Sandra McKinney, Joe Knight, Stella Pagonis, Carl Anton, Bert Moritz, Kevin Stelljes, Donald D. Mowry, Nancy Coffey, Ray L. Henning, Colleen A. Bates, Connie Russell, Judy Gatlin, Nick Smiar, Martha Nieman, James A. Dunning, Gerald L. Wilkie, Mark Beckfield, Katherine Schneider, Robin J. Leary, Heather DeLuka, Melissa Janssen, Tami Schraufnagel, Zoe Roberts, Kimberly A. Cronk, Patrick L. LaVelle

2 absent: Supervisors Steve Chilson and Nathan Anderson.

1 vacancy: District 16

**JOURNAL OF PROCEEDINGS (March 17, 2020)**

On a motion by Supervisor Bates, seconded by Supervisor Gibson, the Journal of Proceedings was approved via voice vote.

**PUBLIC COMMENT**

Amy Westom spoke on the Eau Claire county PTO policy.  
David Carlson spoke on concerns on safety for the jail population during COVID-19.

**FIRST READING OF ORDINANCES AND RESOLUTIONS BY MEMBERS**

**Offered by Supervisor Nick Smiar**

**Resolution 19-20/120** AUTHORIZING LEGISLATION IN MATTERS REFERRED TO BE CARRIED OVER TO THE NEXT LEGISLATIVE SESSION

Motion by Supervisor Wilkie, seconded by Supervisor Leary, to suspend the rules and take up file 19-20/120 tonight under suspension. The motion to suspend was approved by voice vote. Thereafter the resolution was adopted via voice vote.

**REPORTS OF STANDING COMMITTEES, COMMITTEES, COMMISSIONS AND BOARDS UNDER  
2.04.160 AND SECOND READING OF ORDINANCES**

**Committee on Human Resources**

**Resolution 19-20/110** DESIGNATING EMPLOYEES OF EAU CLAIRE COUNTY AS "ESSENTIAL" AND "EMERGENCY RESPONDERS" IN RESPONSE TO THE FEDERAL FAMILIES FIRST CORONAVIRUS RESPONSE ACT AND GOVERNOR EVERS' SAFER AT HOME ORDER

Motion by Supervisor Bates, seconded by Supervisor Nieman, the resolution was adopted via voice vote.

**Committee on Judiciary and Law and Highway Committee**

**Ordinance 19-20/094** TO CREATE SECTION 10.30.040 DAMAGE TO COUNTY HIGHWAYS BY HORSES AND HORSE DRAWN VEHICLES; AND, TO AMEND SECTION 1.50.020 A.

Motion by Supervisor Dunning, seconded by Supervisor Wilkie, the ordinance was enacted via voice vote. Supervisor Anton requested that his nay vote be recorded.

**Committee on Finance and Budget**

**Ordinance 19-20/103** TO CREATE SECTION 4.05.002 OF THE CODE: PAYMENT WITH COINS OR TAINTED CURRENCY

Motion by Supervisor Coffey, seconded by Supervisor Schraufnagel, the ordinance was enacted via voice vote.

**Ordinance 19-20/113** AMENDING SECTION 2.12.140 B. OF THE EAU CLAIRE COUNTY CODE – MEDICAL EXAMINER FEES

Motion by Supervisor Schneider, seconded by Supervisor Coffey, the ordinance was enacted via voice vote.

The Board adjourned at 7:53 p.m.

Respectfully submitted,



Janet K. Loomis  
County Clerk

Eau Claire County  
**2019 Fund Balance Analysis (Unaudited)**  
**Estimated December 31, 2019 - based on preliminary Alio data at 04.07.20**

	<u>At 04.07.20</u>
<b><u>2018 Estimated General Fund Balance Unassigned Summary</u></b>	
General Fund Balance Unassigned at 12/31/18	\$ 10,889,175
Net 2019 Department Activity from Below	(35,424)
2020 Budget General Fund Balance Assigned	(411,700)
<b>Estimated 2019 Ending General Fund Balance Unassigned</b>	<b>\$ 10,442,051</b>
<b>2020 General Fund Expenditures</b> (based on adopted budget)	<b>\$ 37,100,577</b>
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>28.15%</b>
<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ (447,124)</b>
<b>Percentage Change in Unassigned Fund Balance YTY</b>	<b>-4.11%</b>
<b><u>Fund Balance Policy References</u></b>	
<b>Minnimum General Fund Unassigned - 20% of next year general fund expenditures</b>	<b>\$ 7,420,115</b>
<b>Target General Fund Unassigned - 30% of next year general fund expenditures</b>	<b>\$ 11,130,173</b>

**2019 General Fund Balance Activity Detail as of April 7, 2020**

	2019 Preliminary Activity*	2020 Budget Assignments
<b>General Fund Total Fund Balance, Beginning of Year</b>	<b>\$ 10,889,175</b>	<b>\$ -</b>
<b><u>Adjustments to Unassigned Fund Balance - 2019 Departmental Activity - Surplus/(Deficit)</u></b>		
Administration	7,332	
Child Support	(43,576)	
Circuit Court/Clerk of Courts	473,762	
CJCC	43,410	
Clerk of Courts		
Contingency Fund		(300,000)
Corporation Counsel	(4,485)	
County Board	40,902	
County Clerk	33,860	
District Attorney	(45,792)	
Extension	40,330	(11,700)
Facilities	181,277	
Finance	96,775	
Human Resources	91,568	
Human Services **	(2,221,424)	
Information Systems	200,461	
Nondepartmental	383,241	
Parks & Forest	53,201	
Planning & Development	5,450	(100,000)
Register in Probate	1,226	
Register of Deeds	(2,068)	
Sheriff	389,500	
Treasurer	243,185	
Veterans	(3,559)	
<b>Estimated General Fund Unassigned, End of Year 12/31/19</b>	<b>\$ 10,853,751</b>	<b>\$ (411,700)</b>
<b>Net Estimated General Fund Unassigned Estimate at 12/31/19 With 2020 Budget Assignment</b>	<b>\$ 10,442,051</b>	
<b>Previous Estimate at November 27, 2019</b>	<b>\$ 9,769,615</b>	

**Notes**

\*The 2019 preliminary activity is based on data as of 04.07.20 and is subject to change based on final year end reconciliations and audit review.

\*\* Estimate as of 03.23.20 and 2019 department revenue activity is open until June 30th

**TO:** Honorable Eau Claire County Board of Supervisors  
**FROM:** Finance Department  
**DATE:** April 15, 2020  
**SUBJECT:** 2020 Contingency Fund

Pursuant to Section 4.04 of the County Code of General Ordinances, the following is the status of the 2020 Contingency Fund as of April 15, 2020:

January 1, 2020	2020 Contingency Fund / Budget Allocation	\$300,000
February 19, 2020	Resolution 19-20/096: Authorizing a transfer from the 2020 contingency fund in the amount of \$15,000 to replace actuators at the Lake Eau Claire Dam	\$15,000
Balance Available		<u><u>\$285,000</u></u>

**TO:** Honorable Eau Claire County Board of Supervisors  
**FROM:** Finance Department  
**DATE:** April 13, 2020  
**SUBJECT:** March 2020 Payments over \$10,000

Pursuant to Section 4.06.060 of the County Code of General Ordinances, the following are the details for expenditures and payments of \$10,000 or more issued during March 2020.

Vendor	Description	Amount
Department of Employee Trust Funds	February 2020 WRS Contributions	348,895.34
City of Eau Claire Treasurer	Mar-2020 monthly payment	151,850.30
Eau Claire City County Health Department	Mar-2020 monthly payment	103,600.00
Correct Care Solutions LLC	4/1-30/2020 Medical Services	76,068.37
Lutheran Social Services Inc	February CTC Contract	52,000.00
Xcel Energy	COURTHOUSE/JAIL GAS	43,728.99
Rock & Tait Exteriors LLC	Fairchild Senior Living repair final pmt	33,832.00
Aramark Services Inc	Inmate meals/snacks 1/23-2/19/2020	32,471.08
Delta Dental Plan of Wisconsin Inc	Delta Dental Mar-2020	28,881.30
Nationwide Retirement Solutions Inc	457(b) EE contributions - 03/13/2020 PR	25,383.65
Nationwide Retirement Solutions Inc	457(b) EE contributions - 03/27/2020 PR	25,283.65
Standard Insurance Company	EE Dis/Acc/CI Premiums Feb-2020	24,665.56
Dunn County Finance	February Medical Examiner Fees	23,199.05
City of Eau Claire Treasurer	WATER/SEWER FOR PARCEL #050036	23,020.28
Avidia Bank	HSA EE contributions - 03/27/2020 PR	22,723.57
Avidia Bank	HSA EE contributions - 03/13/2020 PR	22,673.57
Enforcement Technology Group Inc	SWAT Crisis Phone Grant	22,499.95
Belco Vehicle Solutions LLC	Vehicle Changeover	21,996.33
Benedict's Refrigeration Service	Oven	17,600.00
Advantage Police Supply, Inc.	Tactical Armor	16,193.64
Wisconsin SCTF	CSA Client Remittances	14,304.15
Lube Suppliers LLC	Lake Altoona-Lawn Equipment	12,566.26
Securian Financial Group Inc	EE Life Ins Premiums - Apr-2020	11,763.28
J & F Facility Services Inc	Monthly Janitorial Services	11,318.00
County of Eau Claire	Admin Fee Pmt 15% of CDBG loan RLF-18-02	10,950.00
Bartingale Mechanical Inc	HVAC PM Monthly	10,733.66
	<b>TOTAL FUND: General</b>	<b>1,188,201.98</b>
Brotoloc Inc	Contracted Services	69,473.25
Caillier Clinic Inc	Contracted Services	68,497.45
Lutheran Social Services	Contracted Services	66,943.26
Trempealeau County	Contracted Services	64,060.09
Lutheran Social Services Inc	Contracted Services	56,493.58
Chileda Institute Inc	Contracted Services	50,018.91
Northwest Counsel & Guidance Clinic Inc	Contracted Services	47,273.07
Lutheran Social Services	Contracted Services	36,731.41
Positive Alternatives Inc	Contracted Services	28,376.01
Relias Learning LLC	SUBSCRIPTION SERVICES	27,698.10
Northwest Passage Ltd	Contracted Services	23,264.03
New Hope Hallie Inc	Contracted Services	22,468.00
Brotoloc Inc	Contracted Services	22,289.25
Cooperative Educational Service Agency	Contracted Services	21,330.00
Lutheran Social Services	Contracted Services	19,643.67
Trinity Equestrian Center	Contracted Services	18,470.80
L E Phillips Treatment Center	Contracted Services	16,400.40
Synergy Group of Eau Claire S.C.	Contracted Services	15,772.24
Western Dairyland Economic Opport. Inc	Energy Assistance - January	14,082.51
Habilitation Center	Contracted Services	13,775.00
Western Dairyland Economic Opport. Inc	Energy Assistance - February	12,843.28
Kimberly Schmidt, PmhnP-Bc, Ltd	Contracted Services	12,337.50



Gerard Academy	Contracted Services	12,193.63
Lad Lake Inc	Contracted Services	11,089.02
Lutheran Social Services	Contracted Services	11,040.52
	<b>TOTAL FUND: Human Services</b>	<b>762,564.98</b>
County of Barron	IM Consortia Payment	89,710.00
County of Pierce	IM Consortia Payment	81,454.00
County of Polk Dept of Human Services	IM Consortia Payment	73,088.00
County of Chippewa	IM Consortia Payment	63,530.00
County of St Croix	IM Consortia Payment	58,931.00
County of Dunn	IM Consortia Payment	57,328.00
County of Burnett	IM Consortia Payment	26,782.00
	<b>TOTAL FUND: DHS Passthrough Grants</b>	<b>450,823.00</b>
Advanced Disposal	Curbside Jan 2020	44,285.66
Advanced Disposal	Curbside Service Feb	42,563.08
Boxx Sanitation LLC	Curbside Service Feb	42,157.26
Waste Management Northern Wi - Mn	Curbside Service Feb 2020	12,052.20
	<b>TOTAL FUND: Recycling</b>	<b>141,058.20</b>
County of Eau Claire	reimbursement for 2019 forfeiture fund exp	22,144.13
	<b>TOTAL FUND: Anti-Drug Grant (WCDF)</b>	<b>22,144.13</b>
Dell Construction Co	Courthouse/DA Remodel	82,982.50
Advantage Police Supply, Inc.	Tactical Armor-Ballistic Plates	12,915.00
	<b>TOTAL FUND: Capital Projects</b>	<b>95,897.50</b>
Xcel Energy	ATCT Gas - February	13,994.07
	<b>TOTAL FUND: Airport</b>	<b>13,994.07</b>
Jewell Associates Engineers Inc	Surveys	18,559.43
Chippewa Valley Energy	Diesel	16,283.42
Countryside Cooperative	Diesel	14,929.81
	<b>TOTAL FUND: Highway</b>	<b>49,772.66</b>
Difference Card	Mar-2020 Diff Card Claims Paid	98,672.42
Difference Card	Mar-2020 Diff Card Fees	21,344.40
	<b>TOTAL FUND: Health Insurance</b>	<b>120,016.82</b>
Heartland Business Systems	Cisco Flex VoIP annual support	31,620.00
Heartland Business Systems	VoIP phone replacements	21,359.50
Heartland Business Systems	WebEx Flex licensing - credit	17,250.00
	<b>TOTAL FUND: Shared Services</b>	<b>70,229.50</b>
<b>Payments Affecting Multiple Funds</b>		
Wea Insurance Corporation	EE Health Ins Prem Apr-2020	520,808.14
U.S. Bank Corporate Payment Systems	Pcard Charges: March 2020	83,029.86
Heartland Business Systems	Firewall and Telephone Maintenance	42,635.21
Verizon Wireless	Feb-2020 phone charges	12,080.50
Us Bank Voyager Fleet Systems	Feb-2020 fuel costs	10,758.75
	<b>TOTAL MULTIPLE FUNDS</b>	<b>669,312.46</b>
	<b>GRAND TOTAL: ALL FUNDS</b>	<b>3,584,015.30</b>

**FACT SHEET**

**TO FILE NO. # 20-21/012**

Considering the Covid-19 pandemic, it has become necessary to close some park facilities for social events and gatherings. Moving forward, this ordinance would create policy that would allow customers with pending reservations to be issued a full refund if a Public Health Emergency Declaration were in order. This would apply to Parks and Forest shelter and clubhouse rentals and events held at the Eau Claire County Exposition Center.

**FISCAL IMPACT:** The total fiscal impact will be dependent on how long the declaration lasts and how many cancellation requests our department receives. The table below indicates the amount of revenue that potentially may be lost, considering all reservations made up until 4/8/2020.

Revenue Loss by Month	Parks	Expo Center	Combined
April/May	\$1,560.00	\$3,900.00	\$5,460.00
June	\$2,880.00	\$4,850.00	\$7,730.00
July	\$2,020.00	\$5,600.00	\$7,620.00
August	\$1,675.00	\$7,750.00	\$9,425.00
September	\$820.00	\$4,440.00	\$5,260.00
Total All	\$8,955.00	\$26,540.00	\$ 35,495.00

Respectfully submitted,



Josh Pedersen  
Parks and Forest Director

1 Enrolled No.

ORDINANCE

File No. 20-21/012

2  
3 TO AMEND SECTION 16.30.040 C. OF THE CODE: FEES AND CHARGES; TO AMEND  
4 SECTION 16.33.030 A. OF THE CODE: PAYMENT OF RENT AND DEPOSITS

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

7  
8 SECTION 1. That Subsection C. of Section 16.30.040 of the code be amended to read:

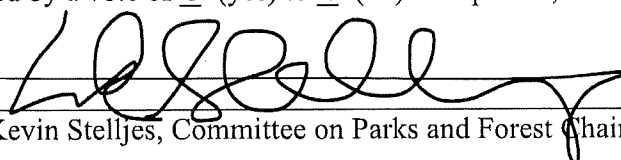
9  
10 C. Reservation fee policy. The clubhouse and shelter reservation fees shall be  
11 required in advance. An 80% refund will be granted if a reservation is canceled 60 days or more  
12 in advance of the reservation, a 50% refund for 30-59 days in advance, and no refund for  
13 cancellation of less than 30 days unless the reservation period is rebooked by another party  
14 resulting in a 50% refund. Groups of 250 or more are required to reserve the clubhouse in  
15 addition to reserving picnic shelters. Picnic shelters have a maximum capacity of 100 people. A  
16 camping reservation refund will be granted if cancelled at least 14 days prior to the first night of  
17 the camping period; however, the reservation fee will be retained. If the State or Federal  
18 government has issued a Public Health Emergency Declaration that includes Eau Claire County a  
19 full refund will be issued for any reservation that was canceled at the time the Declaration is in  
20 place.

21  
22 SECTION 2. That Subsection A. of Section 16.33.030 of the code be amended to read:

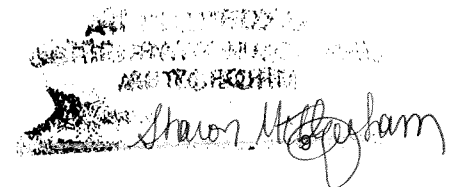
23  
24 A security deposit of 20% of total contract cost, \$100.00 minimum is due within 30 days of the  
25 writing of the contract. Within 90 days of the event, one-half of the total rental fee is due, with  
26 the remaining balance due 30 days prior to the event. Any cancellation will result in forfeiture of  
27 the security deposit. Cancellations between 90 days and 30 days will result in forfeiture of the  
28 50% rental fee paid, unless fully re-rented. Cancellations of 30 days or less will result in loss of  
29 all rental fees, unless fully re-rented. Rental of the facility less than 30 days from the event  
30 requires full rent and security deposit at the time the contract is written. The required certificate  
31 of insurance must be provided at least one week prior to the event. If the State or Federal  
32 government has issued a Public Health Emergency Declaration that includes Eau Claire County a  
33 full refund will be issued for any reservation that was canceled at the time the Declaration is in  
34 place.

35  
36 ENACTED:

37  
38 Approved by a vote of 5 (yes) to 0 (no) on April 13, 2020

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40   
41 \_\_\_\_\_  
42 Kevin Stelljes, Committee on Parks and Forest Chair

Reviewed by Finance Dept.  
for Fiscal Impact

  
Sharon McPherson

**FACT SHEET**  
**File No. 20-21/001**

The Budget Deviation policy is necessary in order to clearly identify the parties responsible for fiscal oversight of the adopted budget and to identify the procedures required when a budget shortfall becomes known.

*Fiscal Impact:* None.

Respectfully Submitted,



Amy Weiss  
Senior Accounting Manager

1 Enrolled No.

RESOLUTION

File No. 20-21/001

2  
3 - FINANCIAL POLICY: BUDGET DEVIATION-

4  
5 WHEREAS, Eau Claire County has promulgated policy and practice for financial  
6 management and practice; and

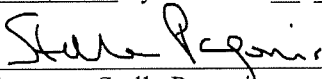
7  
8 WHEREAS, it is considered prudent to create a comprehensive Financial Policy Manual to  
9 establish appropriate practices and procedures based on best practice; and

10  
11 WHEREAS, said manual will be developed through careful analysis and review of  
12 Government Finance Association best practices as relevant to comprehensive financial management;  
13 and

14  
15 NOW THEREFORE BE IT RESOLVED by the Eau Claire County Board of  
16 Supervisors, that Financial Policy Budget Deviation be adopted.

17  
18 BE IT FURTHER RESOLVED that the Eau Claire County Board of Supervisors directs the  
19 Finance and Budget Committee to regularly review, update and maintain County Financial Policies  
20 consistent with recommended best practices, and forward to the Board for approval.


21  
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24 I hereby certify that the foregoing correctly represents  
25 the action taken by the undersigned Committee on  
26 April 13, 2020 by a vote of 5 for, 0 against.

27  
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29 \_\_\_\_\_  
30 Chairperson Stella Pagonis  
31 Committee on Finance & Budget

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37  
38 Dated this 13th day of April, 2020.

Reviewed by Finance Dept.  
for Fiscal Impact

APPROVED BY  
CORPORATION COUNSEL  
AS TO FORM



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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 County Administrator, the Finance Director, their oversight committee, and the Committee on Finance and Budget as soon as the shortfall is recognized, and to inform the committees of the mitigation strategies.

### Procedure

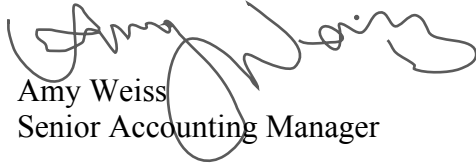
1. As soon as a department becomes aware that their overall annual budget **has, will, or is likely** to be impacted, resulting in a potential negative fiscal impact to the County, the department should alert the County Administrator and Finance Director. The County Administrator and Finance Director will work with the department to assess the materiality of the fiscal impact to the budget and review the department mitigation strategies.
2. The department shall notify their oversight committee and the Committee on Finance and Budget in writing of the budget deviation at the next scheduled committee meeting. 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 on a monthly basis of the deviation and mitigation activity. The department shall also report monthly to the Committee on Finance and Budget on the status of the budget deviation and mitigation efforts until such time as the deviation has been mitigated or eliminated.
4. The director of the department shall report to the County Board of Supervisors of the budget deviation and mitigation activity.

**FACT SHEET**  
**File No. 20-21/010**

As part of the approval of the 2020 Eau Claire County Budget, the County Board of Supervisors approved borrowing of \$9,480,209 in general obligation debt to pay for capital projects and highway improvements. Issuance of this new debt is expected to add approximately \$1,060,000 in debt service payments for each of the next ten years.

At the same time, the county is able to perform a current refunding of its 2010B general obligation debt issue. This refunding is expected to reduce interest expense about \$968,000 total over the next ten years.

Respectfully Submitted,



Amy Weiss  
Senior Accounting Manager

INITIAL RESOLUTION AUTHORIZING THE BORROWING OF NOT TO EXCEED  
\$18,945,000; AND PROVIDING FOR THE ISSUANCE AND SALE OF GENERAL  
OBLIGATION PROMISSORY NOTES, SERIES 2020A THEREFOR

WHEREAS, the County Board of Supervisors of Eau Claire County, Wisconsin (the "County") hereby finds and determines that it is necessary, desirable and in the best interest of the County to raise funds for public purposes, including paying the cost of highway improvements and other 2020 capital projects (collectively, the "Project"),

WHEREAS, the County Board of Supervisors hereby finds that it is necessary, desirable and in the best interest of the County to raise funds for the purpose of refunding the County's outstanding Taxable General Obligation Building Bonds, Series 2010B (Build America Bonds-Direct Payment), dated November 9, 2010, to achieve debt service savings (the "Refunding");

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

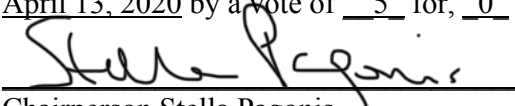
Section 1. Authorization of the Notes. For the purpose of paying costs of the Project and the Refunding, there shall be borrowed, through the issuance of general obligation promissory notes pursuant to Section 67.12(12) of the Wisconsin Statutes, a principal sum not to exceed EIGHTEEN MILLION NINE HUNDRED FORTY-FIVE THOUSAND DOLLARS (\$18,945,000) (the "Notes").

Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and directs that the Notes be offered for public sale. At a subsequent meeting, the County Board of Supervisors shall consider such bids for the Notes as may have been received and take action thereon.

Section 3. Notice of Sale. The County Clerk, in consultation with Ehlers & Associates, Inc. ("Ehlers"), is hereby authorized and directed to cause the sale of the Notes to be publicized at such times and in such manner as the County Clerk may determine and to cause copies of a complete, official Notice of Sale and other pertinent data to be forwarded to interested bidders as the County Clerk may determine.

Adopted, approved and recorded April 21, 2020.

I hereby certify that the foregoing correctly represents  
the action taken by the undersigned Committee on  
April 13, 2020 by a vote of 5 for, 0 against.

  
\_\_\_\_\_  
Chairperson Stella Pagonis  
Committee on Finance & Budget

\_\_\_\_\_  
Chairperson Nick Smiar  
Eau Claire County Board of Supervisors

Attest:

Eau Claire County Clerk

(SEAL)



April 21, 2020

## Pre-Sale Report for

Eau Claire County, Wisconsin

\$18,945,000 General Obligation Promissory Note,  
Series 2020A



**Prepared by:**

Sean Lentz, CIPMA  
Senior Municipal Advisor

Brian Reilly, CIPMA  
Senior Municipal Advisor

Josh Low  
Financial Specialist

## Executive Summary of Proposed Debt

Proposed Issue:	\$18,945,000 General Obligation Promissory Note, Series 2020A
Purposes:	<p>The proposed issue includes financing for the following purposes: Finance 2020 Capital Projects and Refinance the 2010B Bonds (BABs)</p> <ul style="list-style-type: none"> <li>• Current Refunding of Series 2010B BABs (\$9,325,000). Debt service will be paid from ad valorem property taxes.</li> </ul> <p>Interest rates on the obligations proposed to be refunded are 3.7% to 5.1%. The refunding is expected to reduce debt service expense by approximately \$968,557. over the next ten years. The Net Present Value Benefit of the refunding is estimated to be \$847,165, equal to 9.218% of the refunded principal.</p> <p>This refunding is considered to be a Current Refunding as the obligations being refunded are either callable (pre-payable) now, or will be within 90 days of the date of issue of the new Note.</p> <ul style="list-style-type: none"> <li>• 2020 Capital Projects (9,620,000). Debt service will be paid from ad valorem property taxes.</li> </ul>
Authority:	<p>The Note is being issued pursuant to Wisconsin Statute:</p> <ul style="list-style-type: none"> <li>• 67.12(12)</li> </ul> <p>The Note will be a general obligation of the County for which its full faith, credit and taxing powers are pledged.</p> <p>The Notes count against the County’s General Obligation Debt Capacity Limit of 5% of total City Equalized Valuation. Following issuance of the Note, the County’s total General Obligation debt principal outstanding will be \$96,565,857, which is 79% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$364,450,000 million.</p>
Term/Call Feature:	<p>The Note is being issued for a term of 10 years. Principal on the Note will be due on June 1 in the years 2021 through 2030. Interest is payable annually beginning June 1, 2021.</p> <p>The Note will be subject to prepayment at the discretion of the County on June 1, 2026 or any date thereafter.</p>
Bank Qualification:	<p>Because the County is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the County will be not able to designate the Note as “bank qualified” obligations.</p>

Rating:	We recommend selling this issue non-rated as the Note will be offered to sale to regional and national banks.
Basis for Recommendation:	<p>Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Note as a suitable option based on:</p> <ul style="list-style-type: none"> <li>• The expectation this form of financing will provide the overall lowest cost of funds while also meeting the County’s objectives for term, structure and optional redemption.</li> <li>• The County having adequate General Obligation debt capacity to undertake this financing.</li> <li>• The existing General Obligation pledge securing the obligations to be refunded.</li> </ul>
Method of Sale/Placement:	We will solicit competitive bids via a request for proposal from large national banks and regional banks as our initial approach in selling the 2020A Note. Given recent sales, this approach has yielded very good results in the current COVID-19 interest rate environment.
Review of Existing Debt:	<p>We have reviewed all outstanding indebtedness for the County and find that, other than the obligations proposed to be refunded by the Note, there are no other refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the County’s outstanding debt and will alert you to any future refunding opportunities.</p>
Continuing Disclosure:	Because this issue is being sold in blocks of \$100,000 or more and is being sold to fewer than 35 sophisticated investors, this issue will be exempt from the Continuing Disclosure requirements of the Securities and Exchange Commission (SEC).

<p>Arbitrage Monitoring:</p>	<p>Because the Note is a tax-exempt obligation, the County must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be defined in the Tax Exemption Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or contract with Ehlers to assist you. We also recommend that you establish written procedures regarding compliance with IRS rules and/or contract with Ehlers to assist you.</p>
<p>Investment of Note Proceeds:</p>	<p>To maximize interest earnings we recommend using an SEC registered investment advisor to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers is a registered investment advisor, and can assist the County in developing an appropriate investment strategy if needed.</p>
<p>Risk Factors:</p>	<p><b>Current Refunding:</b> The Note is being issued to finance a current refunding of prior County debt obligations. Those prior debt obligations are “callable” on or after September 1, 2020. The new Note will not be pre-payable until June 1, 2026.</p> <p>This refunding is being undertaken based in part on an assumption that the County does not expect to pre-pay off this debt prior to the new call date and that market conditions warrant the refunding at this time.</p>
<p>Other Service Providers:</p>	<p>This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.</p> <p><b>Bond Counsel:</b> Quarles &amp; Brady LLP</p> <p><b>Paying Agent:</b> County</p> <p><b>Rating Agency:</b> This issue will not be rated.</p>

## Proposed Debt Issuance Schedule

Pre-Sale Review by Board of Supervisors:	April 21, 2020
Distribute Request for Proposals:	By April 17, 2020
Proposal Responses are Due	May 4, 2020
Board of Supervisors Meeting to Award Sale of the Note:	May 5, 2020
Estimated Closing Date:	June 4, 2020
Redemption Date for Note Being Refunded:	September 1, 2020

### Attachments

- Proposed Debt Service Schedule and Estimated Sources and Uses of Funds
- Estimated Debt Service Comparison
- General Obligation Borrowing Capacity (Chart)
- Estimated Debt Levy and Mill Rate (Chart)

### Ehlers Contacts

Municipal Advisors:	Sean Lentz	(651) 697-8509
	Brian Reilly	(651) 697-8541
	Josh Low	(651) 697-8596
Disclosure Coordinator:	Emily Wilkie	(651) 697-8588
Financial Analyst:	Beth Mueller	(651) 697-8553

Eau Claire County, WI

Estimated Debt Service and Capitalization Schedules

\$18,945,000 General Obligation Promissory Note, Series 2020A

Year	Principal	Rate	Interest	Total P&I	Current Refunding of Series 2020B BABs	New Money
2020						
2021	1,170,000	1.75%	328,775	1,498,775	441,828	1,056,947
2022	1,205,000	1.75%	311,063	1,516,063	458,288	1,057,775
2023	1,300,000	1.75%	289,975	1,589,975	533,038	1,056,938
2024	1,325,000	1.75%	267,225	1,592,225	536,388	1,055,838
2025	1,365,000	1.75%	244,038	1,609,038	554,563	1,054,475
2026	1,405,000	1.75%	220,150	1,625,150	567,300	1,057,850
2027	1,435,000	1.75%	195,563	1,630,563	574,688	1,055,875
2028	3,195,000	1.75%	170,450	3,365,450	2,306,813	1,058,638
2029	3,260,000	1.75%	114,538	3,374,538	2,318,488	1,056,050
2030	3,285,000	1.75%	57,488	3,342,488	2,284,288	1,058,200
<b>Totals</b>	<b>18,945,000</b>		<b>2,199,262</b>	<b>21,144,262</b>	<b>10,575,678</b>	<b>10,568,585</b>

<b>Issue Summary</b>			
<u>Key Dates</u>			
Dated Date:		6/4/2020	
First Interest Payment:		3/1/2021	
First Principal Payment:		9/1/2021	
<u>Cost of Fund Calculations - Assuming Bank Placement</u>			
True Interest Cost (TIC):		1.74%	
All Inclusive Cost (AIC):		1.95%	
<u>Sources and Uses</u>	Total	Current Refunding of Series 2020B BABs	New Money
Par Amount of Bonds	18,945,000	9,325,000	9,620,000
<b>Total Sources</b>	<b>\$ 18,945,000</b>	<b>\$ 9,325,000</b>	<b>\$ 9,620,000</b>
Costs of Issuance	273,450	134,596	138,854
Deposit to Project Construction Fund	9,480,209	-	9,480,209
Deposit to Current Refunding Fund	9,190,000	9,190,000	-
Rounding Amount	1,341	404	937
<b>Total Uses</b>	<b>\$ 18,945,000</b>	<b>\$ 9,325,000</b>	<b>\$ 9,620,000</b>

**Exhibit 2**

For Discussion Only

Eau Claire County, WI

**Estimated Refunding Savings Analysis**

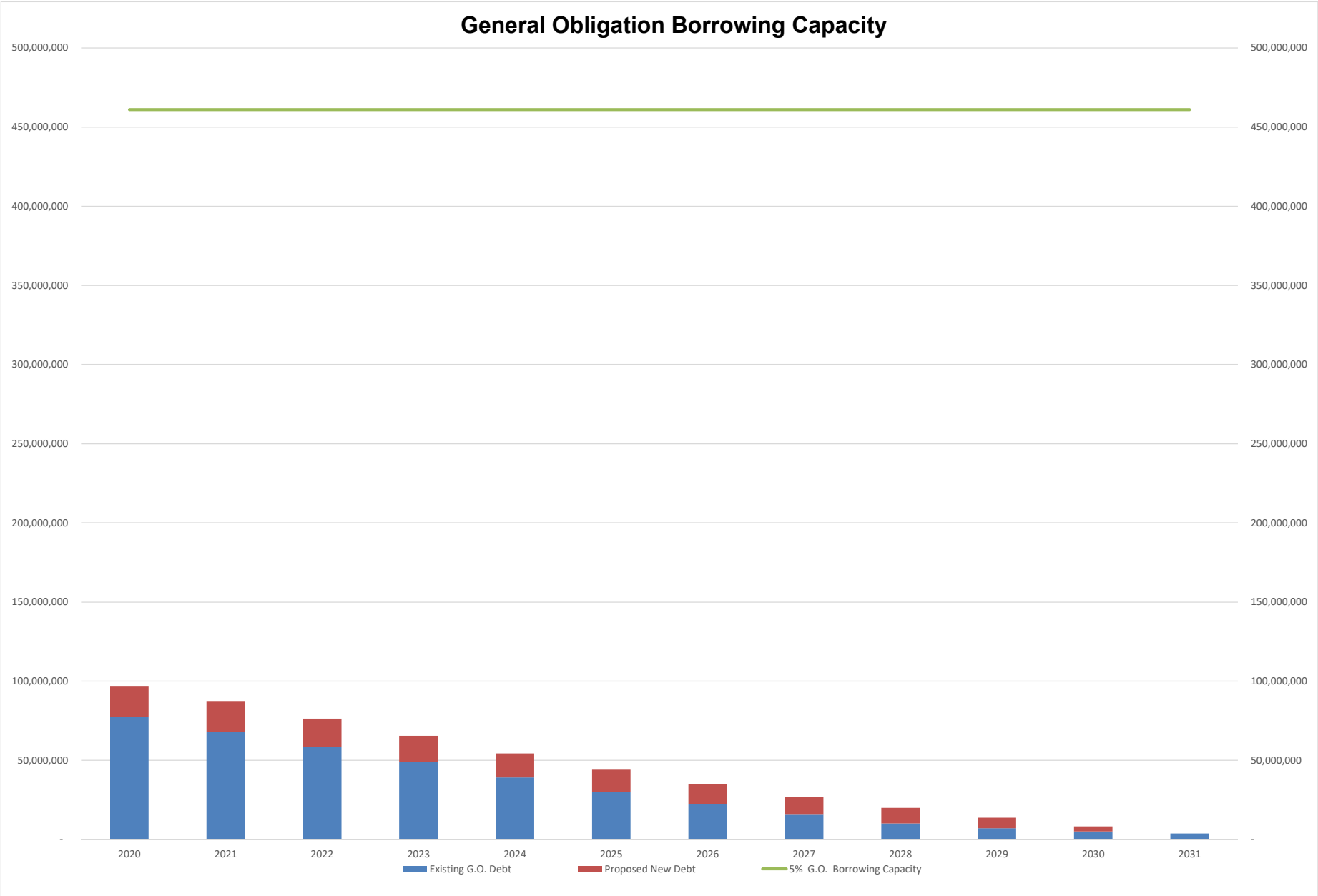
Year	PRIOR TO THE REFUNDING					FOLLOWING THE REFUNDING				DEBT SERVICE SAVINGS
	Existing Debt Service (to be refunded)					New Debt Service				
	\$9,190,000					\$18,945,000				
	Taxable G.O. Build America Bonds, 2010B Dated: 11/9/2010					General Obligation Refunding Bonds Dated: 6/4/2020				
	Principal 9/1	Rate	Interest 3/1 & 9/1	Less: BAB Subsidy	Net Debt Service	Principal 6/1	Rate	Interest 6/1	Net Debt Service	
2020										
2021	245,000	3.70%	441,128	(145,285)	540,842	280,000	1.75%	161,828	441,828	99,015
2022	265,000	3.90%	432,063	(142,300)	554,763	300,000	1.75%	158,288	458,288	96,475
2023	345,000	4.10%	421,728	(138,896)	627,832	380,000	1.75%	153,038	533,038	94,794
2024	360,000	4.25%	407,583	(134,237)	633,345	390,000	1.75%	146,388	536,388	96,958
2025	390,000	4.40%	392,283	(129,198)	653,084	415,000	1.75%	139,563	554,563	98,522
2026	415,000	4.55%	375,123	(123,547)	666,576	435,000	1.75%	132,300	567,300	99,276
2027	430,000	4.70%	356,240	(117,328)	668,912	450,000	1.75%	124,688	574,688	94,225
2028	2,180,000	4.85%	336,030	(110,671)	2,405,359	2,190,000	1.75%	116,813	2,306,813	98,546
2029	2,260,000	5.00%	230,300	(75,849)	2,414,451	2,240,000	1.75%	78,488	2,318,488	95,963
2030	2,300,000	5.10%	117,300	(38,633)	2,378,667	2,245,000	1.75%	39,288	2,284,288	94,380
<b>Total</b>	<b>9,190,000</b>		<b>3,509,775</b>	<b>(1,155,944)</b>	<b>11,543,831</b>	<b>9,325,000</b>		<b>1,250,678</b>	<b>10,575,678</b>	<b>968,153</b>

**Notes:**

Plus Rounding: 404

<b>Total Cash Flow (Future Value) Savings:</b>	<b>\$968,557</b>
<b>Present Value Savings of 9.218%:</b>	<b>\$847,166</b>

<b><u>Sources</u></b>		<b><u>Uses</u></b>	
Par Amount	9,325,000	Costs of Issuance	134,596
		Deposit to Current Refunding Fund	9,190,000
		Rounding Amount	404
<b>Total:</b>	<b>9,325,000</b>		<b>9,325,000</b>





### Exhibit 4

