

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, July 13, 2020
4:30 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 925 779 344

Notice Regarding Public Comment: Members of the public wishing to make comments must email Amy Weiss at amy.weiss@co.eau-claire.wi.us at least 30 minutes prior to the start of the meeting. You will be called on during the Public Comment session to make your comments.

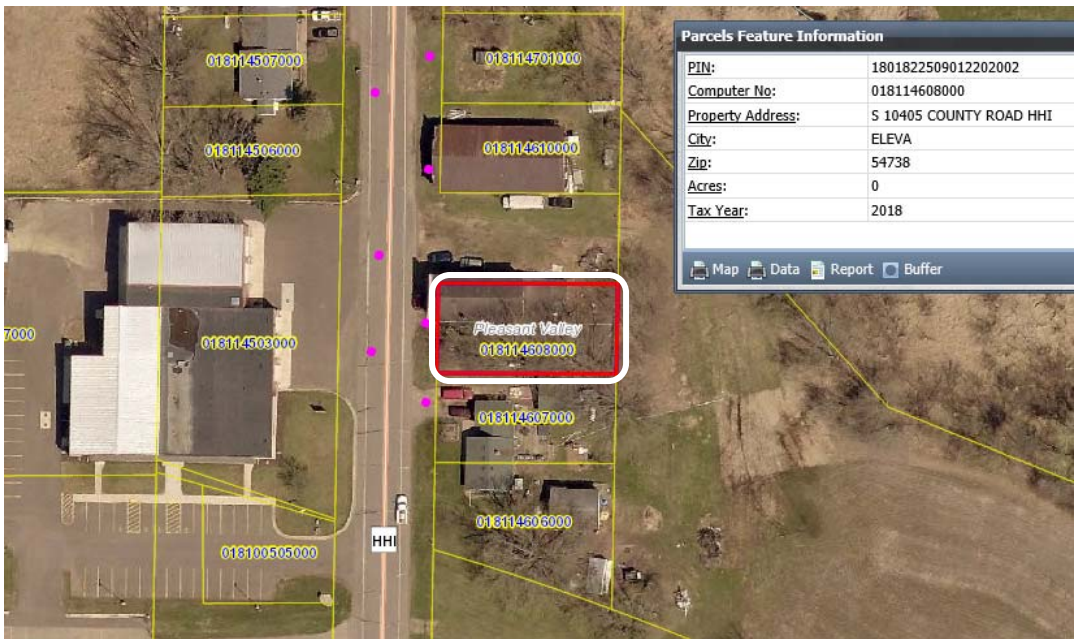
1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Proposed Resolution 20-21/033 “Requesting Permission to Take Kitelinger Property...” / Discussion – Action
5. 2019 Audit Results with Brock Geyen from CliftonLarsonAllen / Discussion
6. Refunding Options for 2011B Bonds / Discussion – Action
7. Review of Highway Facility Request / Discussion
8. Debt Strategy / Discussion – Action
9. Proposed Resolution 20-21/045 “2019 Additional Revenue” / Discussion – Action
10. Village of Fairchild & Town of Fairchild Exemption Requests / Discussion – Action
11. Sales Tax Report for June 2020 / Discussion
12. Review of June 16, 2020 Meeting Minutes / Discussion – Action
13. Future Meeting and Agenda Items / Discussion
14. Adjourn

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

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 715-839-6945 (FAX) 715-839-1669 or (TDD) 715-839-4735 or by writing to the ADA Coordinator, Human Resources Department, Eau Claire County Courthouse, 721 Oxford Ave., Eau Claire, Wisconsin 54703.



Kitelinger Property
 Parcel 018-1146-08-000
 S10405 County Rd HHI
 Town of Pleasant Valley
 (in Cleghorn across from
 the Fire Station)

The Kitelinger property had a notice of contamination document filed by the DNR in 2014 for potential soil contamination from a spill back in 1997. The DNR instructed the owner to investigate, treat and remove if necessary and monitor the area. Mr. Kitelinger has not done that. The whole property is in disrepair and tax delinquent with unpaid taxes from 2014 – 2019.

The Town of Pleasant Valley is very interested in obtaining the property and cleaning it up. The town owns the lot directly to the north of the Kitelinger property and it sits right across from the fire station. The town has had inspections done on the structure to determine the steps needed for its removal and has been in contact with the DNR regarding the contamination issue.

As outlined in State Statute 75.17, the county may convey contaminated property to the municipality upon written request for no consideration. The town will be responsible for all of the inspection and clean-up costs. Pleasant Valley has sent the written request. We are asking for approval to proceed in taking the Kitelinger property via tax deed and then to immediately convey the property to the Town of Pleasant Valley once a hold harmless agreement is signed.

Lost taxes, interest and penalty due on the parcel calculated as of August 2020 would be \$7,247.68.

4 REQUESTING PERMISSION TO TAKE KITELINGER PROPERTY, PARCEL ID
5 1801822509012202002, BY TAX DEED AND TO THEN CONVEY THIS PROPERTY TO
6 THE TOWN OF PLEASANT VALLEY FOR NO CONSIDERATION; REQUESTING FOR
7 THE COUNTY TO ENTER INTO A HOLD HARMLESS AGREEMENT WITH THE TOWN
8 OF PLEASANT VALLEY FOR ALL COSTS RELATED TO SAID PROPERTY

9 WHEREAS, the Kitelinger property had a notice of contamination filed on it by the WI DNR
10 in 2014 from a spill in 1997; and,

11
12 WHEREAS, The WI DNR had instructed Mr. Kitelinger to investigate, treat, and remove if
13 necessary and monitor the area; Mr. Kitelinger has not followed through with the DNR’s instruction.
14 In addition, Mr. Kitelinger’s home is in poor condition and he is delinquent on his 2014-2019 taxes;
15 and,

16
17 WHEREAS, The Town of Pleasant Valley is interested in obtaining Mr. Kitelinger’s
18 property and cleaning it up. The town owns the lot directly to the north of the Kitelinger property
19 and it sits across from the fire station. The town has had inspections done on the home to determine
20 the steps needed for its removal and has been in contact with the WI DNR regarding the
21 contamination issue. The Town of Pleasant Valley would be responsible by a Hold Harmless
22 Agreement signed with the County for all inspections, clean-up, and costs.

23
24 NOW THEREFORE BE IT RESOLVED; that the Eau Claire County Board of
25 Supervisors approve the request to allow the county to take the Kitelinger Property, parcel ID
26 1801822509012202002, by tax deed at the end of August 2020 and convey the property to the
27 Town of Pleasant Valley for no consideration other than to enter into a Hold Harmless
28 Agreement and for the Town of Pleasant Valley to be responsible for all costs of all inspections
29 and cleanup at no cost to Eau Claire County.

30
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32
33
34
35 I hereby certify that the foregoing correctly represents
36 the action taken by the undersigned Committee on
37 July 13, 2020 by a vote of ____ for, ____ against.

38
39
40
41 _____
42 Chairperson Stella Pagonis
43 Committee on Finance & Budget

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EAU CLAIRE COUNTY, WISCONSIN

AUDIT SUMMARY

DECEMBER 31, 2019

**EAU CLAIRE COUNTY, WISCONSIN
TABLE OF CONTENTS
DECEMBER 31, 2019**

AUDIT FINDINGS AND RESULTS	1
APPENDIX A	
FORMAL REQUIRED COMMUNICATIONS	2
APPENDIX B	
NEW ACCOUNTING AND REPORTING STANDARDS	6
APPENDIX C	
FINANCIAL STATEMENT NOTATIONS	8

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AUDIT FINDINGS AND RESULTS

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2019. The following is a summary of reports we have issued:

Audit Opinion

- The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.

Internal Controls

Our report on internal control included the following deficiency in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding this control deficiency.

Material Weaknesses:

2019-001 Limited Segregation of Duties

RECOGNITION: Elimination of a prior year material weakness for adjusting journal entries.

Compliance

As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements and that we did not identify any deficiencies in the related internal controls.

Other Items

As part of our audit, we also provided assistance with the following reports:

- Audited Form A and Tax 16 Report (Due July 31st)
- Federal Single Audit Data Collection Form (Due September 30th)



APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Members of the Board of Supervisors
Eau Claire County, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Eau Claire County, Wisconsin (the County) for the year ended December 31, 2019, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Eau Claire County are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimated Useful Lives of Depreciable Capital Assets – Management’s estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Actuarial Assumptions – The actuarial assumptions used for the pension and other postemployment benefits related items are outlined in the notes to the basic financial statements.

Insurance Incurred but not Reported Claims (IBNR) – Management’s estimate of claims payable accrued in the risk management fund is based on outside authoritative guidance and information provided by the third-party administrator.

Fair Value of Investments – Management’s estimate investment fair values is based on published market values.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Lack of segregation of duties

Other audit findings or issues

We have provided a separate letter to you dated REPORT DATE, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SSFA to determine that the SEFA and SSFA comply with the requirements of the Uniform Guidance and the State Single Audit Guide, the method of preparing it has not changed from the prior period or the reasons for such changes, and the

SEFA and SSFA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SSFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the Board of Supervisors and management of the Eau Claire County and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
REPORT DATE



APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective. Based on GASB Statement 95 many of the following effective dates have been postponed by one year

New accounting standards effective for the December 31, 2020 financial statements include:

GASB Statement No. 83, *Certain Asset Retirement Obligations*. This statement provides requirements for financial accounting and reporting of legally enforceable liabilities associated with the disposal of capital assets.

GASB Statement No. 84, *Fiduciary Activities*. This statement defines what activity is required to be reported in a fiduciary fund as well as establishing reporting requirements for fiduciary activities.

GASB Statement No. 85, *Omnibus 2017*. This statement provides additional accounting and reporting requirements for topics including; other postemployment benefits, investments, goodwill and component units.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This statement expands the footnote disclosure requirements related to debt.

GASB Statement No. 90, *Majority Equity Interest*. This statement aims to provide consistency in the reporting of majority equity interests and improve the relevance of information related to certain component units.

***Implementation Guide Update 2018-1*.** This guide includes information about how to apply GASB's recent standards on pensions, other post-employment benefits, the statistical section, regulatory reporting, and tax abatement disclosures.

New accounting standards effective for the December 31, 2021 financial statements include:

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This statement changes recognition of interest on construction related debt. Previous guidance required capitalizing this interest into the historical cost of the capital asset. The new guidance requires the interest to be charged as expense in the period incurred.

New accounting standards effective for the December 31, 2022 financial statements include:

GASB Statement No. 87, *Leases*. This statement establishes authoritative guidance for accounting for leases. In addition to defining how to record leasing transactions, the statement also defines requirements for reporting leasing arrangement details within the financial statements.

GASB Statement No. 91, *Guidance on Conduit Debt*. This statement addresses other scenarios, such as leases, that are sometimes associated with conduit debt issuances. It also requires the disclosure of the outstanding balance of all conduit debt, along with a description of each type of conduit debt commitment (and organized by these types).

GASB Statement No 92, *Omnibus 2020*, This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements.

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APPENDIX C

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion purposes. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Office of Administration for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

FINANCIAL STATEMENT NOTATIONS

Item
#

- 1 General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Combined Funds 100 and 209				
Cash and Investments	\$ 6,308,273	\$ 9,056,803	\$ 9,283,524	\$ 11,659,766
Taxes Receivable	12,975,739	13,998,342	13,562,298	13,825,792
Accounts Receivable/Due from Other Gov't	5,964,774	4,756,232	3,451,970	4,470,987
Due from Other Funds	3,830,572	2,210,957	3,761,621	215,983
Other Assets	10,623	531,196	566,833	648,155
	\$ 29,089,981	\$ 30,553,530	\$ 30,626,246	\$ 30,820,683
Accounts Payable/Due to Other Gov't	\$ 1,228,871	\$ 2,007,426	\$ 1,508,400	\$ 1,310,174
Accrued Liabilities	1,742,386	1,701,037	1,506,603	1,457,206
Special Deposits	293,397	430,098	628,288	444,105
Deferred Inflows	13,906,089	13,450,596	12,371,080	12,669,534
Fund Balance:				
Nonspendable:				
Delinquent Taxes and Tax Deeds	1,365,814	1,461,262	1,330,171	1,518,183
Inventory and Prepaid Items	10,623	531,196	566,833	648,155
Restricted	74,046	82,740	-	-
Assigned:				
Subsequent Year's Budget	676,066	755,582	2,099,444	633,110
Unassigned	9,792,689	10,133,593	10,615,427	12,140,216
Total Fund Balance	11,919,238	12,964,373	14,611,875	14,939,664
Total Liabilities and Fund Balance	\$ 29,089,981	\$ 30,553,530	\$ 30,626,246	\$ 30,820,683
Revenues	\$ 37,361,953	\$ 36,303,995	\$ 36,054,136	\$ 35,200,900
Expenditures	(35,264,163)	(35,108,331)	(34,266,018)	(33,749,925)
Net Other Financing Sources (Uses)	(3,142,925)	(2,843,166)	(2,115,907)	(1,574,937)
Change in Fund Balance	\$ (1,045,135)	\$ (1,647,502)	\$ (327,789)	\$ (123,962)
% of Unassigned Fund Balance to General Fund Expenditures	27.8%	28.9%	31.0%	36.0%

FINANCIAL STATEMENT NOTATIONS

Item
#

2 Special Revenue Funds: Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Special Revenue Fund Balances:				
Fund 202 - Land Records	\$ 41,792	\$ 21,744	\$ 19,208	\$ -
Fund 205 - Health and Human Services	(2,147,242)	(1,285,974)	-	-
Fund 207 - Watershed Fund	69,754	124,902	118,828	33,572
Fund 211 - Recycling Fund	491,695	523,061	538,211	430,438
Fund 212 - Anti-Drug Program	130,088	(220,061)	(48,211)	(134,831)
Fund 215 - Aging and Disability Resource Center	273,133	170,975	268,017	296,094
	\$ (1,140,780)	\$ (665,353)	\$ 896,053	\$ 625,273

3 Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Debt Service Funds Balances:				
Fund 300 - Debt Service Fund	\$ 3,901,563	\$ 3,428,298	\$ 3,663,996	\$ 3,843,701

4 Capital Project Funds: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Capital Project Fund Balance:				
Fund 405 - Capital Projects Fund	\$ (63,307)	\$ (657,434)	\$ (2,234,122)	\$ 908,096

FINANCIAL STATEMENT NOTATIONS

Item
#

5 Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Fund 701 - Highway Department				
Cash and Investments	\$ 1,098,092	\$ 2,726,880	\$ 3,054,119	\$ 4,276,836
Taxes Receivable	1,929,157	1,729,157	1,879,157	1,757,865
Accounts Receivable/Due from Other Gov't	2,121,786	1,142,345	956,789	1,314,621
Inventory and Prepaid Items	581,485	480,268	699,032	681,751
WRS Pension Asset & Deferred Outflows	1,891,250	1,628,443	1,207,379	1,886,876
State Life Insurance OPEB Deferred Outflows	15,920	17,266	-	-
Capital Assets - Net	8,097,796	8,311,827	8,162,870	7,939,751
	<u>\$ 15,735,486</u>	<u>\$ 16,036,186</u>	<u>\$ 15,959,346</u>	<u>\$ 17,857,700</u>
Accounts Payable/Due to Other Gov't	\$ 620,727	\$ 440,787	\$ 354,678	\$ 1,605,056
Accrued Liabilities	296,510	242,327	244,073	254,595
Unearned Revenue	12,470	11,589	199,274	206,640
Long-Term Liabilities	1,597,173	2,117,716	2,550,316	2,891,817
WRS Pension Liability and Deferred Inflows	1,665,123	1,142,831	661,077	1,198,090
State Life Insurance OPEB Liability & Deferred Inflows	163,646	156,334	-	-
Deferred Inflows - Taxes	1,929,157	1,729,157	1,879,157	1,757,865
Net Position:				
Net Investment in Capital Assets	6,793,664	6,575,133	6,002,223	5,898,483
Restricted - WRS Pension Asset	-	577,018	-	-
Unrestricted	2,657,016	3,043,294	4,068,548	4,045,154
	<u>\$ 15,735,486</u>	<u>\$ 16,036,186</u>	<u>\$ 15,959,346</u>	<u>\$ 17,857,700</u>
Changes to Net Position:				
Operating Income (Loss) + Transfers+ Cap Contr	\$ (744,765)	\$ 249,743	\$ 127,134	\$ 2,149,938
Change in Accounting Principle	-	(125,069)	-	-
Operating Income (Loss)	<u>\$ (744,765)</u>	<u>\$ 124,674</u>	<u>\$ 127,134</u>	<u>\$ 2,149,938</u>
Current Ratio (1+ desired)	1.20	3.99	5.10	2.30
	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Fund 602 - Airport Fund				
Cash and Investments	\$ 1,585,763	\$ 1,165,770	\$ 1,069,501	\$ 959,132
Taxes Receivable	399,030	399,030	399,030	395,079
Accounts Receivable/Due from Other Gov't/Other	364,023	42,502	55,600	42,401
WRS Pension and State Life Insurance Items	192,024	147,452	113,047	174,711
Capital Assets - Net	38,788,512	29,221,670	29,479,641	30,396,058
	<u>\$ 41,329,352</u>	<u>\$ 30,976,424</u>	<u>\$ 31,116,819</u>	<u>\$ 31,967,381</u>
Accounts Payable/Due to Other Gov't	\$ 121,975	\$ 105,254	\$ 98,572	\$ 43,115
Accrued Liabilities/Unearned Revenue	51,652	65,160	56,465	44,699
WRS Pension and State Life Insurance Items	184,252	115,569	61,897	109,310
Long-Term Liabilities	413,965	533,484	633,644	724,942
Deferred Inflows - Taxes	399,030	399,030	399,030	395,079
Net Position:				
Net Investment in Capital Assets	38,402,655	28,730,310	28,886,591	29,704,994
Restricted - WRS Pension Asset	-	51,735	-	-
Unrestricted	1,755,823	975,882	980,620	945,242
	<u>\$ 41,329,352</u>	<u>\$ 30,976,424</u>	<u>\$ 31,116,819</u>	<u>\$ 31,967,381</u>
Changes to Net Position:				
Net Income (Loss) (Includes Capital Contributions)	\$ 10,400,551	\$ (98,801)	\$ (783,025)	\$ (902,385)
Change in Accounting Principle	-	(10,483)	-	-
Total Change in Net Position	<u>\$ 10,400,551</u>	<u>\$ (109,284)</u>	<u>\$ (783,025)</u>	<u>\$ (902,385)</u>
Current Ratio (1+ desired)	9.13	6.84	6.90	10.92

FINANCIAL STATEMENT NOTATIONS

**Item
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6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Fund 703, 704, 705				
Cash and Investments	\$ 3,013,487	\$ 2,099,156	\$ 2,111,230	\$ 2,140,889
Other Assets and Deferred Outflows	1,614,515	1,396,882	1,395,211	1,356,210
	<u>\$ 4,628,002</u>	<u>\$ 3,496,038</u>	<u>\$ 3,506,441</u>	<u>\$ 3,497,099</u>
Current Liabilities	\$ 113,259	\$ 33,249	\$ 62,119	\$ 44,267
Claims Payable	1,735,699	1,643,175	1,575,000	1,192,000
Due to Other Funds	316,005			
Other Liabilities and Deferred Inflows	114,652	39,725	27,508	28,362
Net Position:				
Restricted for Insurance Escrow	347,144	325,265	298,748	212,527
Restricted for WRS Pension Asset	-	18,921	-	-
Unrestricted	2,001,243	1,435,703	1,543,066	2,019,943
	<u>\$ 4,628,002</u>	<u>\$ 3,496,038</u>	<u>\$ 3,506,441</u>	<u>\$ 3,497,099</u>
Changes to Net Position:				
Net Income (Loss)+ Transfers	\$ 568,498	\$ (60,126)	\$ (390,656)	\$ 404,223
Change in Accounting Principle	-	(1,799)	-	-
Total Change in Net Position	<u>\$ 568,498</u>	<u>\$ (61,925)</u>	<u>\$ (390,656)</u>	<u>\$ 404,223</u>

7 Long-Term Obligations	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
General Obligation Bonds and Notes	\$ 86,810,857	\$ 85,321,360	\$ 82,593,050	\$ 78,976,064
Unamortized Premiums	1,581,626	1,561,907	1,500,909	1,487,231
Subtotal	88,392,483	86,883,267	84,093,959	80,463,295
Vested Compensated Absences	3,391,036	3,625,326	3,776,437	3,687,866
WRS Pension (Asset) Liability	7,159,347	(5,825,664)	1,595,470	3,139,376
State Life Insurance Other Postemployment Benefit	1,278,451	1,494,949	-	-
Unpaid Self-Insurance Claims	1,735,699	1,643,175	1,575,000	1,192,000
Capital leases	1,304,132	1,736,694	2,160,647	2,529,850
Long-Term Payable to the City of Eau Claire	79,506	87,078	92,757	98,436
	<u>\$ 103,340,654</u>	<u>\$ 89,644,825</u>	<u>\$ 93,294,270</u>	<u>\$ 91,110,823</u>
Equalized Valuation	\$ 8,847,256,600	\$ 8,754,801,800	\$ 8,295,565,000	\$ 7,850,311,700
General Obligation Debt Limit	\$ 442,362,830	\$ 437,740,090	\$ 414,778,250	\$ 392,515,585
General Obligation Debt as Percent of Debt Limitation	19.6%	19.5%	19.9%	20.1%

The background of the slide is a close-up, grayscale image of wood grain. The lines are wavy and organic, creating a complex, textured pattern. The colors range from light gray to dark charcoal, highlighting the natural grain of the wood.

Highway Facility Scenarios

Note: Construction costs are based on an estimate from Barrientos consulting done in 2016. Actual costs could vary.

NEW HWY 53
FACILITY BUILT IN
2022

NO REDUCTION IN
ROAD/BRIDGE
PROGRAM

Scenario 1

Scenario 1

Construct new State/County Salt Shed on HWY 53 property in 2021

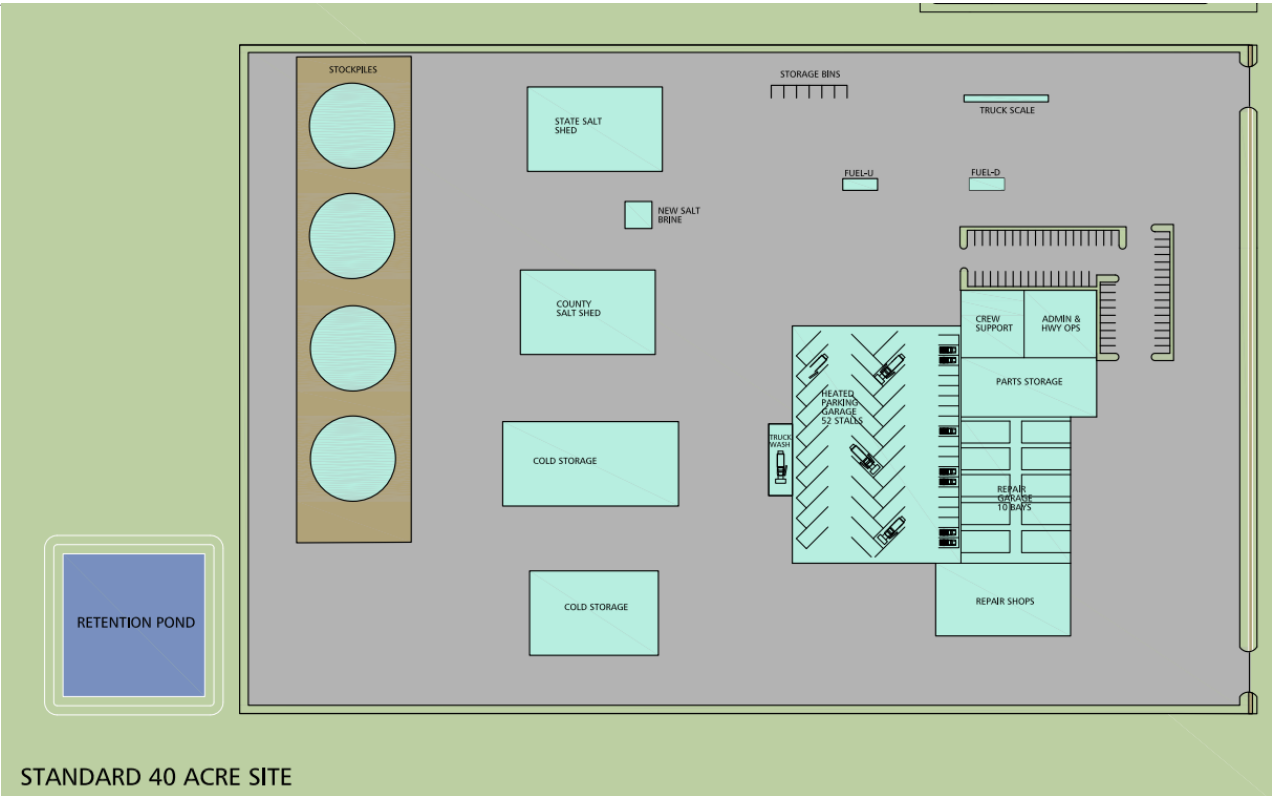
- \$1,600,000 – 50%/50% State/County split
- County portion covered by cell tower lease buyout

Construct new facility on Highway 53 property with funding through separate bond issuance

- Estimated funding needs
 - 2021 - \$2,870,000
 - 2022 - \$21,500,000

No reduction in road/bridge construction

Scenario 1



Scenario 1

	Part 1	Part 2
	2021	2022
Cost		
State/County Salt Shed	\$ 1,600,000	
Design	\$ 1,570,000	
Utilities - Sewer, Water, Storm Sewer	\$ 670,000	
Site Grading & Base Course	\$ 400,000	
Fencing	\$ 125,000	
Scale	\$ 65,000	
Engineering	\$ 40,000	
Parking Lot Paving		\$ 500,000
Storage Construction - 59,000 Sq		\$ 7,000,000
Crew Support Construction - 7,000 Sq Ft		\$ 1,300,000
Wash Bay		\$ 300,000
Fuel Island		\$ 400,000
Repair Garage - 23,000 - Sq Ft		\$ 3,600,000
Parts Storage - 11,000 - Sq Ft		\$ 1,600,000
Repair Shop - 14,000 Sq Ft		\$ 2,100,000
Admin Construction - 6,000 Sq Ft		\$ 1,200,000
Cold Storage - 35,000 Sq Ft		\$ 2,200,000
Salt Brining		\$ 100,000
Heavy Yard Section		\$ 2,000,000
Special Equipment - Cranes, Pits, Ect		\$ 200,000
Total Cost	\$ 4,470,000	\$ 22,500,000
Cell Tower Revenue	\$ 800,000	\$ -
State Grant	\$ 800,000	
Sale of Altoona Property	\$ -	\$ 1,000,000
Specific Funds Allocated	\$ 1,600,000	\$ 1,000,000
Bond Issuance	\$ 2,870,000	\$ 21,500,000
Net Additional Debt	\$ 24,370,000	

Scenario 1

ADVANTAGES

Creates a new highway facility that meets space needs identified in the study completed by Barrientos Design & Consulting

Removes the new highway facility from the annual capital bond issuance after 2021

Ensures gains made in road conditions are maintained

- Continued investment will allow a \$1,000,000 per year reduction in road/bridge program in 2023

GTA eligible expenditures are maintained

- 2020 – 20% of 6-year average investment

DISADVANTAGES

Most new debt

PHASED NEW HWY
53 FACILITY

NO REDUCTION IN
ROAD/BRIDGE
PROGRAM

Scenario 2

Scenario 2

Construct new State/County Salt Shed on HWY 53 property in 2021

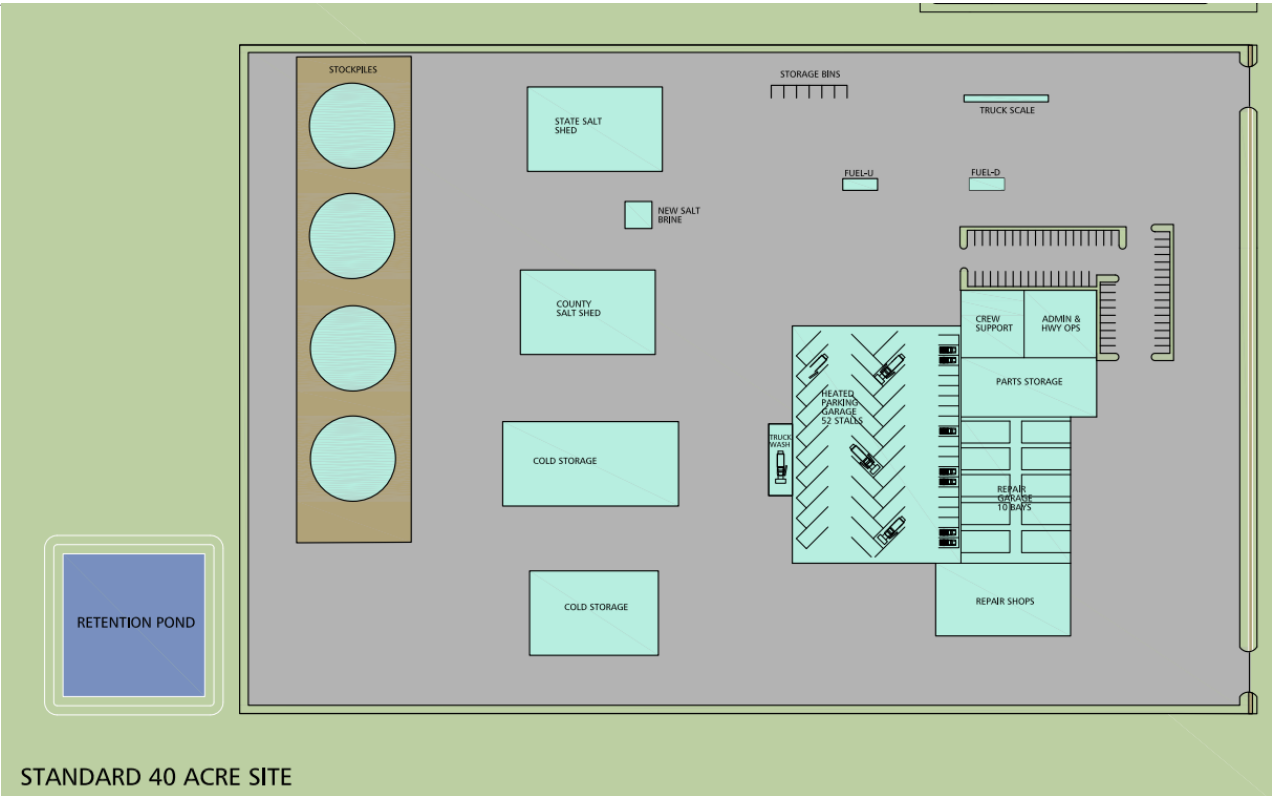
- \$1,600,000 – 50%/50% State/County split
- County portion covered by cell tower lease buyout

Construct new facility on Highway 53 property with funding through separate bond issuance

- Estimated funding needs
 - 2021 - \$2,870,000
 - 2022 - \$9,500,000
 - 2024 - \$12,000,000

No reduction in road/bridge construction

Scenario 2



Scenario 2

	Project 2 - Highway Facility						
	Part 1	Part 2		Part 3			
	2021	2022	2023	2024	2025	2026	2027
Cost							
Design	\$ 1,570,000						
Utilities - Sewer, Water, Storm Sewer	\$ 670,000						
Site Grading & Base Course	\$ 400,000						
Fencing	\$ 125,000						
Scale	\$ 65,000						
Engineering	\$ 40,000						
Parking Lot Paving		\$ 500,000					
Storage Construction - 59,000 Sq		\$ 7,000,000					
Crew Support Construction - 7,000 Sq Ft		\$ 1,300,000					
Wash Bay		\$ 300,000					
Fuel Island		\$ 400,000					
Repair Garage - 23,000 - Sq Ft				\$ 3,600,000			
Parts Storage - 11,000 - Sq Ft				\$ 1,600,000			
Repair Shop - 14,000 Sq Ft				\$ 2,100,000			
Admin Construction - 6,000 Sq Ft				\$ 1,200,000			
Cold Storage - 35,000 Sq Ft				\$ 2,200,000			
Salt Brining				\$ 100,000			
Heavy Yard Section				\$ 2,000,000			
Special Equipment - Cranes, Pits, Ect				\$ 200,000			
Total Cost	\$ 2,870,000	\$ 9,500,000	\$ -	\$ 13,000,000	\$ -	\$ -	\$ -
Sale of Altoona Property	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Specific Funds Allocated	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Bond Issuance	\$ 2,870,000	\$ 9,500,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Scenario 2

ADVANTAGES

Creates a new highway facility that meets space needs identified in the study completed by Barrientos Design & Consulting

Removes the new highway facility from the annual capital bond issuance

Ensures gains made in road conditions are maintained

- Continued investment will allow a \$1,000,000 per year reduction in road/bridge program in 2023

GTA eligible expenditures are maintained

- 2020 – 20% of 6-year average investment

DISADVANTAGES

Most new debt

Phased program will create construction inefficiencies and increase costs

NEW PHASED HWY
53 FACILITY

REDUCED
ROAD/BRIDGE
PROGRAM

Scenario 3

Scenario 3

Same facility constructed as scenario 2

- Shared State/County salt shed
- New Facility on Hwy 53 property

Reduction in road/bridge construction

- \$2,000,000/ year 2022-2026 (\$10,000,000 total)
- Reduction in investment evaluated in 2026

Scenario 3

	Highway Facility						
	Part 1	Part 2		Part 3			
	2021	2022	2023	2024	2025	2026	2027
Bond Issuance	\$ 2,870,000	\$ 9,500,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road/Bridge Improvement Reduction	\$ -	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	
Additional Debt	\$ 2,870,000	\$ 7,500,000	\$ (2,000,000)	\$ 10,000,000	\$ (2,000,000)	\$ (2,000,000)	
Net Additional Debt	\$ 14,370,000						

Scenario 2

ADVANTAGES

Creates a new highway facility that meets space needs identified in the study completed by Barrientos Design & Consulting

Removes the new highway facility from the annual capital bond issuance

Reduction in highway improvement bonding

DISADVANTAGES

Significant new debt

Reduced investment in roads and bridges will lead to a deterioration in condition over time

Reduction in GTA

PHASED
REPLACEMENT OF
FACILITY ON
CURRENT ALTOONA
PROPERTY

REDUCED
ROAD/BRIDGE
PROGRAM

Scenario 4

Scenario 4

Construct new State/County Salt Shed on Altoona property in 2021

- \$1,600,000 – 50%/50% State/County split
- County portion covered by cell tower lease buyout

Phased replacement/repurpose of Altoona facility

- Estimated funding needs
 - \$2,000,000/year through 2026

Reduction in road/bridge construction

- \$2,000,000/ year through 2026

Scenario 4



OPTIMAL COLD STORAGE	35,000 SF
TOTAL COLD STORAGE	10,140 SF
DEFICIT	24,860 SF
OPTIMAL SALT TONNAGE	16,000 TONS
TOTAL SALT TONNAGE	8,000 TONS
DEFICIT	8,000 TONS
OPTIMAL SQUARE FOOTAGE	190,538 SF
TOTAL SQUARE FOOTAGE	105,705 SF
DEFICIT	84,833 SF
OPTIMAL PARKING STALLS	58
TOTAL HEATED PARKING	34
DEFICIT	24

RENOVATED PARTS STORAGE (1)	11,987 SQ FT
NEW CREW SUPPORT	2,936 SQ FT
NEW ADMIN	6,360 SQ FT
EXISTING COLD STORAGE (9)	10,140 SQ FT
NEW REPAIR GARAGE	14,000 SQ FT
NEW PARKING	19,256 SQ FT
NEW SALT SHED	19,510 SQ FT
NEW SALT BRINE	1,024 SQ FT
NEW COLD STORAGE	24,140 SQ FT

TOTAL DEMO: 31,153 SQ FT
 TOTAL RENO: 18,478 SQ FT
 TOTAL NEW: 87,226 SQ FT

TOTAL: 105,704 SQ FT

Scenario 4

	Altoona Site Replacement						
	2021	2022	2023	2024	2025	2026	2027
Cost							
Fuel Island & Scale Relocation	\$ 400,000						
Design	\$ 400,000						
Site Reconstruction		\$ 200,000	\$ 200,000	\$ 200,000		\$ 400,000	
New Parking Garage & Crew Support		\$ 2,500,000					
Repair Garage			\$ 3,000,000				
Heated Storage (Includes Brining Facility)				\$ 2,200,000			
Materials Storage					200,000		
Cold Storage (Potentially Offsite)					\$ 900,000		
Renovated Parts Room						\$ 400,000	
Administration						\$ 1,000,000	
Total Cost	\$ 800,000	\$ 2,700,000	\$ 3,200,000	\$ 2,400,000	\$ 1,100,000	\$ 1,800,000	\$ -
Road/Bridge Improvement Reduction	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	
Additional Debt	\$ (1,200,000)	\$ 700,000	\$ 1,200,000	\$ 400,000	\$ (900,000)	\$ (200,000)	
Net Additional Debt	\$ -						

Scenario 4

ADVANTAGES

No net marginal bonding

Creates a new highway facility, which replaces a facility that has reached the end of its useful life

Hwy 53 property could potentially be sold or repurposed

DISADVANTAGES

New facility doesn't meet optimum space needs as identified by Barrientos Design & Consulting

Reduced investment in roads and bridges will lead to a deterioration in condition over time

Operational inefficiencies

- Location
- Offsite equipment storage
- Construction disruption and increased costs

Reduction in GTA over time

NO NEW FACILITY

CONTINUE
ROAD/BRIDGE
PROGRAM

Scenario 5

Scenario 5

The department continues to operate from its current facility with repairs being made as needed

- Repairs estimated at \$3,300,000 over a 10-year period in a 2016 study conducted by Barrientos Design & Consulting

No reduction in road/bridge construction

Scenario 5

ADVANTAGES

No additional bonding

Ensures gains made is road conditions are maintained

GTA eligible expenses are maintained

Potential future opportunities

DISADVANTAGES

Significant repairs may be required

- Paid through capital budget

Potential loss of salt shed grant from state

Operational inefficiencies

- Location
- Lack of adequate storage
- Multiple site storage

Eau Claire County
 Summary of Debt Service Payments
 Coordinated with Capital Project Requests
 6/29/2020

		2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Existing Debt Service~	payment sch	\$ 12,646,857	\$ 12,660,313	\$ 12,743,244	\$ 11,815,493	\$ 10,209,923	\$ 8,746,013	\$ 7,319,209	\$ 6,484,826	\$ 5,380,825	88,006,703
Future Debt Service^:											
2021 Borrowing	Amort21		971,199	971,199	971,199	971,199	971,199	971,199	971,199	971,199	7,769,596
2022 Borrowing	Amort22			971,199	971,199	971,199	971,199	971,199	971,199	971,199	6,798,396
2023 Borrowing	Amort23				971,199	971,199	971,199	971,199	971,199	971,199	5,827,197
2024 Borrowing	Amort24					971,199	971,199	971,199	971,199	971,199	4,855,997
2025 Borrowing	Amort25						971,199	971,199	971,199	971,199	3,884,798
Prior Year Premium Available											-
Total Estimated Debt Service Levy		\$ 12,646,857	\$ 13,631,512	\$ 14,685,643	\$ 14,729,092	\$ 14,094,721	\$ 13,602,010	\$ 12,175,207	\$ 11,340,824	\$ 10,236,822	\$ 117,142,688
Estimated Operating Levy**		24,927,826	25,405,299	25,892,321	26,389,083	26,895,781	27,412,612	27,939,780	28,477,492	29,025,958	184,862,702
Total Estimated County Levy		\$ 37,574,683	\$ 39,036,811	\$ 40,577,964	\$ 41,118,175	\$ 40,990,502	\$ 41,014,622	\$ 40,114,987	\$ 39,818,315	\$ 39,262,780	\$ 302,005,389
Debt Service Levy %		33.66%	34.92%	36.19%	35.82%	34.39%	33.16%	30.35%	28.48%	26.07%	38.79%
Current Year Borrowing*		8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	-	-	-	-	42,500,000
Projected G.O. Debt Outstanding		84,040,000	81,131,301	78,615,268	74,391,793	70,696,281	58,888,308	48,200,635	38,065,770	28,771,158	

Jail/Courthouse Remodeling bond issues will be paid off in September 2027 (2016B) and September 2031 (2011B).

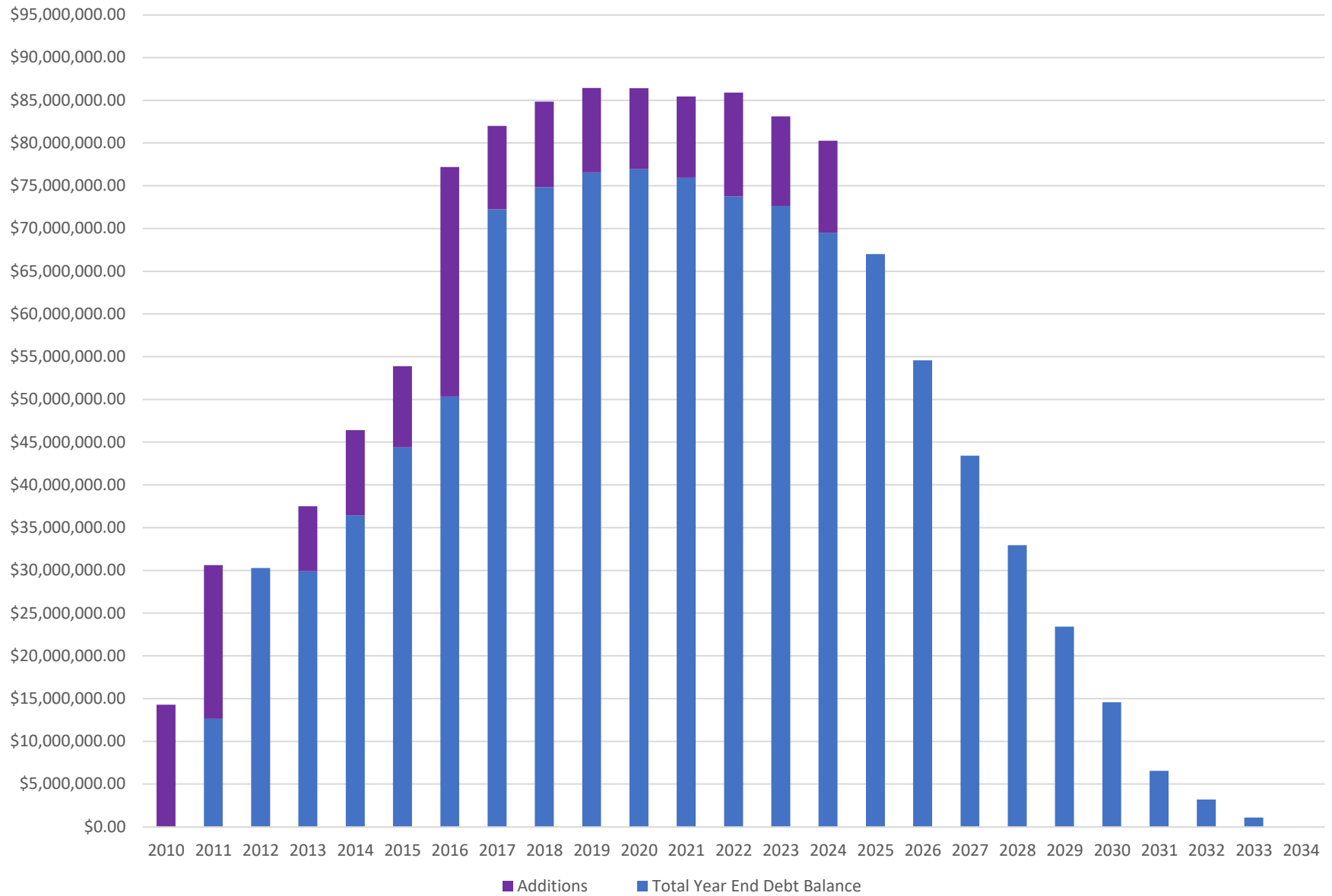
~Includes General Obligation (G.O. Debt) and Health Department WRS payment

*Due to late year borrowings, initial payments are assumed to be due in the year after issue.

^Future Debt Service payments are based on equal annual installments, and issue amounts of \$8.5 million.

**Operating levy for 2021 and subsequent years is based on an estimated 2% increase in net new construction.

Debt Balance at Year End



FACT SHEET

FILE NO. 20-21/045

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

2
3 - APPROVAL OF 2020 GIFTS, GRANTS, AND/OR DONATIONS TO EAU CLAIRE
4 COUNTY -
5

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
8

9 WHEREAS, the various departments listed below have received grant awards to be used to
10 support the department’s existing 2020 programs; and
11

12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2020 departmental revenue and expenditure
14 budgets for additional grant awards received year to date 2020.
15

Department	Description	Amount
ADRC	State Contract Adjustments	\$ 305,634
District Attorney	National Crime Victims' Rights Week Community Awareness Project	4,820
Parks & Forest	State of WI DNR - Snowmobile Trail Aids	34,383
Planning & Development	Xcel Energy Natural Resource Fund Grant	21,652
Planning & Development	various small grants/donations for No-Till Drill	14,443
Sheriff	NSA Covid-19 Support #105	58,000
Sheriff	Homeland Security - SWAT Crisis Phone	22,500
Sheriff	Homeland Security - SWAT Regional Ballistic Protection	2,300
Sheriff	Drug Trafficking Grant	4,854
Sheriff	SWAT Video Equipment Grant	42,315
Sheriff	West Central Drug Task Force Forfeiture Funds	13,794
Total		\$ 524,695

16
17
18
19
20 I hereby certify that the foregoing correctly represents
21 the action taken by the undersigned Committee on
22 July 13, 2020 by a vote of ____ for, ____ against.
23
24

25
26 _____
27 Chairperson Stella Pagonis
28 Committee on Finance & Budget

AW

RECEIVED

JUN 08 2020

COUNTY CLERK

THE TOWN OF FAIRCHILD

E29266 Tioga Road

Fairchild, WI 54741

(715-334-5797)

townfair@centurytel.net

.....

June 2, 2020

Dear Janet, Eau Claire County Clerk,

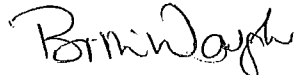
This letter has been addressed to you from the clerk of the Town of Fairchild who has been in conference with the Village of Fairchild clerk.

This letter is written to notify you that the Town of Fairchild and the Village of Fairchild are requesting to remain exempt from the Eau Claire County Library System for the year 2020-2021 concerning our Joint FPL agreement with the Village of Fairchild and the Town of Fairchild.

Thank you.

Sincerely,

Rozanne Traczek, TOF clerk


Billie Waugh, VOF clerk

**Eau Claire County
Annual Sales Tax Collections**

Month	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229
February	602,909	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924
March	561,038	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340
April	797,429	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489
May	567,787	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	
June	707,990	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	
July	751,169	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	
August	616,376	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	
September	804,241	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	
October	705,976	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	
November	630,916	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	
December	844,605	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	
Total	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 3,162,982
Budgeted	\$ 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	\$ 10,850,960
Excess (Short)	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ (7,687,978)
	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,221,938,672	\$ 632,596,390
Yearly Average	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 790,745

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 764,597	\$ 746,338
February	\$ 716,588	\$ 669,281
March	\$ 834,851	\$ 914,348
April	\$ 866,164	\$ 883,529
May	\$ 912,589	\$ 913,369
June	\$ 1,024,059	\$ 1,013,765
July	\$ 891,736	\$ 854,876
August	\$ 940,675	\$ 908,470
September	\$ 1,009,222	\$ 1,021,984
October	\$ 849,938	\$ 845,302
November	\$ 834,362	\$ 806,681
December	\$ 1,043,006	\$ 1,033,017

MINUTES
Eau Claire County
Committee on Finance & Budget
Tuesday, June 16, 2020
6:15 p.m.
Webex Conference Call

Members present: Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie
Staff present: Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Tim Sullivan, Corporation Counsel; Amy Weiss, Senior Accounting Manager
Others present: Ryan Patterson, Leader Telegram

Chair Stella Pagonis called the meeting to order at 6:15pm and confirmed compliance with open meetings law.

Amy Weiss took roll call. All committee members were present.

No members of the public wished to speak.

Proposed Resolution 20-21/032 “Awarding the Sale of \$18,945,000 General Obligation Promissory Note, Series 2020A”

Sean Lentz reviewed the Moody’s Rating Report and the Sale Day report for the 2020A general obligation debt issue.

Motion: Wilkie made a motion to advance the bid from KeyBanc Capital Markets to County Board

Vote: 5-0, no negative votes

Supervisor Wilkie moved approval of June 8 minutes as presented.

Vote: 5-0, no negative votes by voice vote

The next meeting is scheduled for July 13 at 4:30, via Webex.

The meeting was adjourned at 6:47pm.

Amy Weiss
Committee Clerk