

**AMENDED AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, March 15, 2021  
**4:30 p.m.**  
Webex Conference Call

**Public Access:**  
Dial in Number: 415.655.0001  
Access Code: 145 668 8475

**Notice Regarding Public Comment:** Members of the public wishing to make comments must email Amy Weiss at [amy.weiss@co.eau-claire.wi.us](mailto: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 20-21/125 “Authorizing to Abolish One (1.0 FTE) Fiscal Associate II and to Create One (1.0 FTE) Fiscal Associate III” / Discussion – Action
5. Daily and Annual Park Pass Processing / Discussion
6. Cash Update / Discussion
7. Moody’s Rating Call Review / Discussion
8. Proposed Resolution 20-21/124 “Financial Policy: Procurement Card” / Discussion – Action
9. 2020 Estimated Fund Balance / Discussion
10. WI Supplier Diversity Program / Discussion
11. Finance Department Update / Discussion
12. Review of Meeting Minutes: March 1, 2021 / Discussion – Action
13. Next 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.*

**FACT SHEET**

**TO FILE NO. 20-21/125**

**Background**

A recent review of the job description for the Fiscal Assoc II was done and updated to more align with the current job duties of the position. Over the last year, the position has evolved to taking on the role of System Administrator for the Ascent software Treasurer’s module in Land Records. Her knowledge of the end user’s needs along with assigning the appropriate security level and group is a necessity in this position. The position has also taken on a lead role in producing tax statements and reports within Ascent. Along with the Ascent responsibilities this position is also taking on processing/issuing annual and daily parks passes.

**Request**

County Treasurer is requesting the following position modifications:

1. Abolish 1.0 FTE Fiscal Associate II – Grade E, current budget at Step 6
2. Create a 1.0 FTE Fiscal Associate III – Grade G, Step 3

**Fiscal Impact**

**2021:**

Position Title	Fiscal Associate II	Fiscal Associate III	Difference
Pay Grade	E	G	
Pay Step	6 then 7 in July 2021	3 then 4 in July 2021	
Salary 3/14/21-12/31/21	\$ (30,029)	\$ 31,597	\$ 1,568
FICA (7.65%)	(2,297)	2,417	\$ 120
WRS Employer (6.75%)	(2,027)	2,133	\$ 106
TOTAL COST	\$ (34,353)	\$ 36,147	\$ 1,794

**2022:**

Position Title	Fiscal Associate II	Fiscal Associate III	Difference
Pay Grade	E	G	
Pay Step	7 then 8 in July 2022	4 then 5 in July 2022	
Salary 1/1/22-12/31/22	\$ (39,541)	\$ 41,725	\$ 2,184
FICA (7.65%)	(3,025)	3,192	167
WRS Employer (6.75%)	(2,669)	2,816	147
TOTAL COST	\$ (45,235)	\$ 47,733	\$ 2,498

Respectfully Submitted,

Glenda Lyons  
County Treasurer

4 - AUTHORIZING TO ABOLISH ONE (1.0 FTE) FISCAL ASSOCIATE II AND TO CREATE ONE  
5 (1.0 FTE) FISCAL ASSOCIATE III -

6 WHEREAS, the Eau Claire County Code of General Ordinances requires that all regular positions or  
7 changes therein be submitted to the Board for authorization; and

8  
9 WHEREAS, a classification and compensation review of the position resulted in a recommended salary  
10 grade placement of pay grade G from pay grade E due to increased job duties and responsibilities; and

11  
12 WHEREAS, at its regularly scheduled meetings, the Committee on Finance and Budget and the  
13 Committee on Human Resources respectively approved the request from the Treasurer’s Department to  
14 reclassify one 1.0 FTE Fiscal Associate II with one 1.0 FTE Fiscal Associate III; and

15  
16 WHEREAS, the reclassification of this position has the potential annual cost of \$2,498 and an  
17 immediate annual cost of \$1,794;

18  
19 NOW, THEREFORE BE IT RESOLVED that the Eau Claire County Board of Supervisors hereby  
20 approves to reclassify one (1.0 FTE) Fiscal Associate II (Grade E) to create one (1.0 FTE) Fiscal Associate  
21 III (Grade G) position.

22  
23 ADOPTED:

24  
25 I hereby certify that the foregoing  
26 correctly represents the action of the  
27 Committee on Finance & Budget on  
28 March 15, 2021, by a vote  
29 of \_\_\_\_ for, and \_\_\_\_ against.

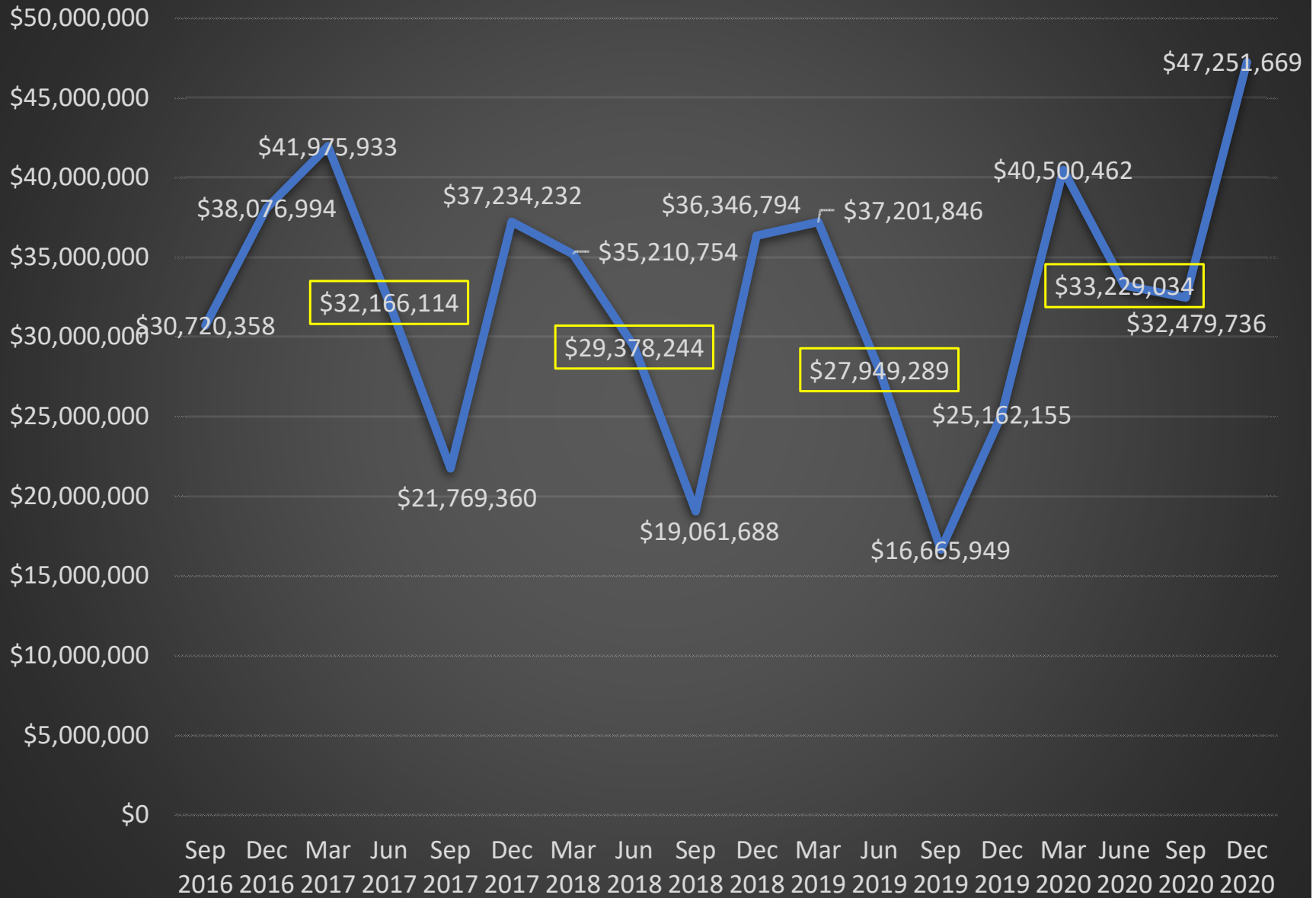
30  
31 I hereby certify that the foregoing  
32 correctly represents the action of the  
33 Committee on Human Resources on  
34 \_\_\_\_\_, 2021, by vote of  
35 \_\_\_\_ for, and \_\_\_\_ against.

36  
37 \_\_\_\_\_  
38 Stella Pagonis, Chair

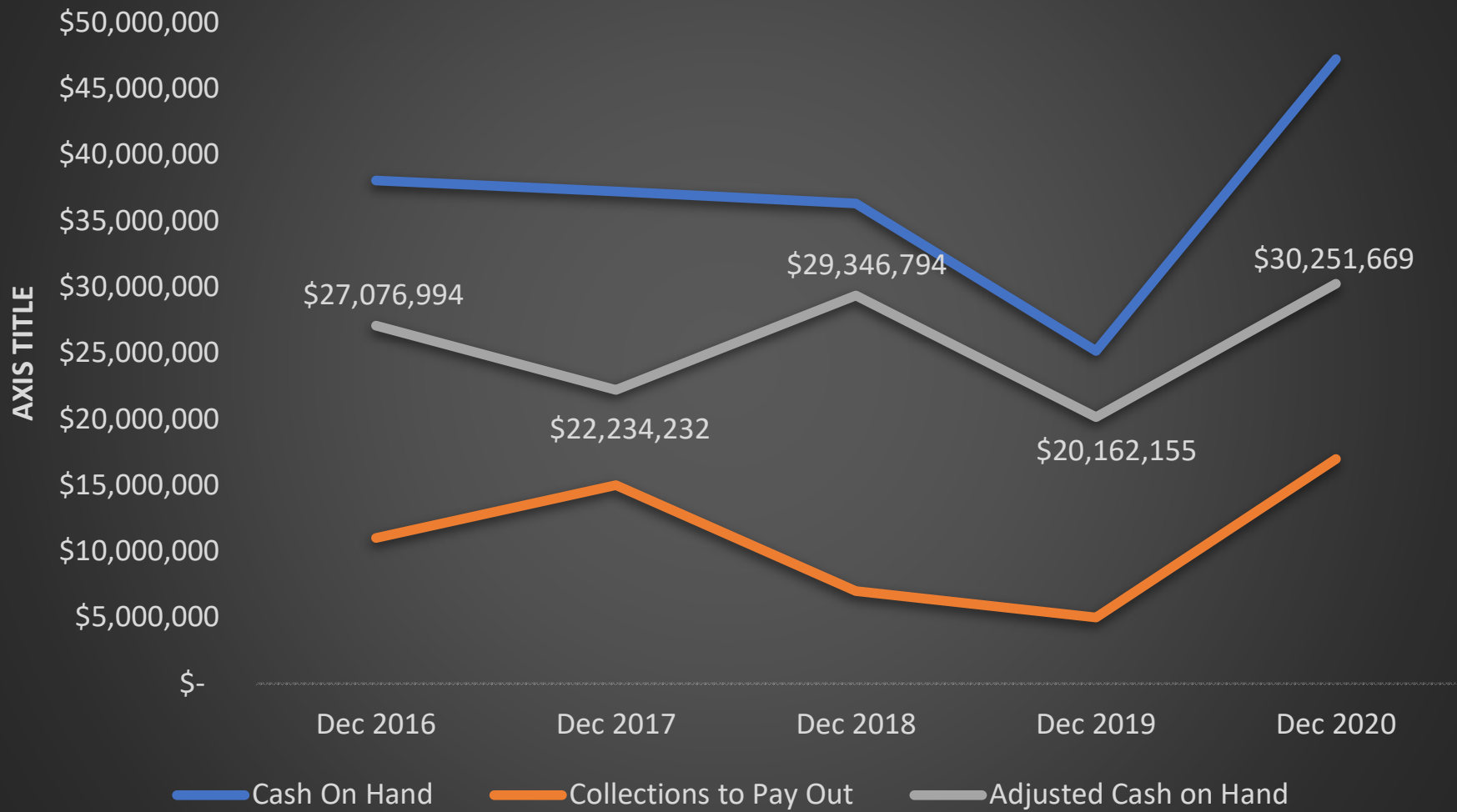
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Mark Beckfield, Chair

# Quarterly Cash Balance



# EOY Cash On Hand



**FACT SHEET**  
**File No. 20-21/124**

The Procurement Card policy is necessary in order to clearly identify best procurement practices and expectations within the purchasing card program.

***Fiscal Impact:*** None

Respectfully Submitted,

Amy Weiss  
Senior Accounting Manager

## **Eau Claire County Finance Policy**

**Policy Title:** Purchasing Card (P Card) Program Policy

**Date Issued:** 05/16/2012

**Dates Revised:**

12/18/2013

09/22/2016

11/14/2019

03/01/2021

**Board Approval Dates:**

**Policy Purpose:** The purpose of this policy is to document the policies and procedures supporting the Purchasing Card Program and the administration of that program.

## PURCHASING CARD PROGRAM POLICY

### Policy Statement

Eau Claire County promotes best procurement practices to create administrative efficiencies, management control and customer satisfaction through a Purchasing Card program. Strict compliance with the Eau Claire County Purchasing Card Manual **is required**.

### Guiding Principles

**A. Administrative Efficiencies** – The use of a Purchasing Card reduces workload and processing costs and can result in a significant reduction in the volume of purchase orders, invoices, and checks processed, particularly for transactions < \$2500. A Purchasing Card also enables the County to take advantage of sale prices for immediate orders and procurement through on-line vendors.

**B. Management Control** – The Purchasing Card allows the County to capture critical accounting data and provides a mechanism to monitor and analyze purchases by department and by user. The County's legal liability will be protected by establishing spending limits, implemented internal controls and restricting Card use to approved vendors and items. Monthly audits will be conducted by the Finance Department to ensure that purchases and processes are in compliance with the Purchasing Card Manual (Manual) including, appropriate transactions, completion of documentation, as well as evidence of proper internal controls.

**C. Customer Satisfaction** – Using a Purchasing Card is convenient and efficient means to facilitate purchases. It allows employees to purchase goods/services in a timelier fashion and provides a tool for the County to deal with vendors who do not accept purchase orders or other forms of payment. In addition, a Purchasing Card provides greater flexibility in making emergency purchases and paying for travel expenses.

**D. Training** – Documentation and controls over the use of the Purchasing Cards have been designed to assure the safeguarding of County assets and to assure compliance with existing State and County policies and procedures. Overview of the Purchasing Card Manual prior to using the procurement card is mandatory for this program. Cardholders must sign a written statement acknowledging that they understand the program procedures and responsibilities before a card is issued to them.

Annually, purchasing card holders and authorized users are required to attend training to ensure all parties have read and acknowledge the purchasing card process and procedures. In addition, approver training also includes fraud prevention and detection training related to purchasing card programs.

**E. Use** - County employees will use the Purchasing Card for official County business **ONLY** in accordance with County policy and as outlined in the Manual. Individual department heads may establish spending limits up to designated threshold outlined in the Manual. The Finance Director or his/her designated representative will determine general approved categories of purchases allowed or prohibited as outlined in the Manual. The Manual processes will apply to all County departments. Exceptions to the Purchasing Card Manual may be granted by the Finance Director or his/her designated representative.



**F. Misuse** - Misuse of the card will subject the Cardholder to disciplinary action in accordance with Eau Claire County and Wisconsin Policies and Procedures relating to disciplinary action and termination for cause.

Purchasing Cards are the property of Eau Claire County. The **CARDHOLDER** is the only person entitled to use the card. Any use of a card by someone other than the cardholder is a violation of the program and will be handled in accordance with County Personnel Policy. All cards are subject to cancellation due to any misuse of the card or violations of process and procedures detailed in the Purchasing Card Manual.

4 - FINANCIAL POLICY: PROCUREMENT CARD-

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 Procurement Card Financial Policy 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  
22  
23  
24 I hereby certify that the foregoing correctly represents  
25 the action taken by the undersigned Committee on  
26 March 15, 2021 by a vote of \_\_\_\_ for, \_\_\_\_ against.

27  
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29 \_\_\_\_\_  
30 Chairperson Stella Pagonis  
31 Committee on Finance & Budget  
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Eau Claire County  
**2020 Fund Balance Analysis (Unaudited)**  
 Estimated December 31, 2020

revenue rec'd thru 02.26.21

	03.04.21	01.13.21	increase/ (decrease)
<b><u>2020 Estimated General Fund Balance Unassigned Summary</u></b>			
General Fund Balance Unassigned at 12/31/19	\$ 10,468,755	\$ 10,468,755	\$ -
Net 2020 Estimated Department activity	2,662,589	2,541,840	120,749
2021 Adopted General Fund Balance Assigned	(310,200)	(310,200)	-
<b>Estimated 2020 Ending General Fund Balance Unassigned</b>	<b>\$ 12,821,144</b>	<b>\$ 12,700,395</b>	<b>\$ 120,749</b>
<b>2021 Budgeted General Fund Expenditures</b>	<b>\$ 36,824,004</b>	<b>\$ 36,824,004</b>	<b>\$ -</b>
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>34.82%</b>	<b>34.49%</b>	<b>0.33%</b>
<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ 2,352,389</b>	<b>\$ 2,231,640</b>	<b>\$ 120,749</b>
<b>Percentage Change in Unassigned Fund Balance YTY</b>	<b>24.02%</b>	<b>22.79%</b>	<b>1.23%</b>
<b><u>Fund Balance Policy References</u></b>			
<b>Minnimum General Fund Unassigned - 20% of next year general fund expenditures</b>	<b>\$ 7,364,801</b>	<b>\$ 7,364,801</b>	<b>\$ -</b>
<b>Target General Fund Unassigned - 30% of next year general fund expenditures</b>	<b>\$ 11,047,201</b>	<b>\$ 11,047,201</b>	<b>\$ -</b>

**2020 General Fund Balance Activity Detail**

Unassigned General Fund Balance, 12/31/19	\$ 9,792,689	\$ 9,792,689	\$ -
Assigned Fund Balance released for 2020 activity	676,066	676,066	-
<b>Adjusted Unassigned Fund Balance, 01/01/20</b>	<b>\$ 10,468,755</b>	<b>\$ 10,468,755</b>	<b>\$ -</b>

**Adjustments to Unassigned Fund Balance (Net 2020 estimated activity - Surplus/(Deficit))**

Administration	10,206	10,095	111
Child Support	27,021	253	26,768
Circuit Courts	21,319	36,479	(15,160)
CJCC	14,948	20,651	(5,703)
Clerk of Courts	(107,775)	(95,959)	(11,816)
Corporation Counsel	92,884	97,639	(4,755)
County Board	25,309	46,496	(21,187)
County Clerk	36,764	18,204	18,560
District Attorney	28,527	46,595	(18,068)
Extension	36,657	33,937	2,720
Facilities	145,127	185,925	(40,798)
Finance	89,704	71,597	18,107
Human Resources	168,184	173,612	(5,428)
Human Services	(375,000)	(124,226)	(250,774)
2019 CCS Gap Shortfall	(79,874)	(79,874)	0
Information Systems	182,471	144,757	37,714
Nondepartmental	833,092	652,790	180,302
Parks & Forest	444,746	360,149	84,598
Planning & Development	148,442	191,334	(42,892)
Register in Probate	10,345	3,395	6,950
Register of Deeds	225,366	227,070	(1,704)
Sheriff	693,699	521,243	172,456
Treasurer	(43,993)	(13,451)	(30,542)
Veterans	34,420	13,130	21,290

<b>Estimated General Fund Unassigned, End of Year 12/31/20</b>	<b>\$ 13,131,344</b>	<b>\$ 13,010,595</b>	<b>\$ 120,749</b>
Assigned for 2021 Budget	(310,200)	(310,200)	0
<b>Net Estimated General Fund Unassigned Estimate at 12/31/20 With 2021 Budget</b>	<b>\$ 12,821,144</b>	<b>\$ 12,700,395</b>	<b>\$ 120,749</b>

**Notes**

\*The 2020 estimates are based on data/estimates provided as of 03/04/21, and are expected to change.

Eau Claire County  
 2020 Fund Balance Analysis (Unaudited)  
 Estimated December 31, 2020 - at 03.04.21  
Other Fund Activity

	12/31/2019 Fund Balance	2020 Estimate - Surplus/ (Deficit)*	12/31/2020 Estimated Fund Balance
Human Services Fund (CCS WIMCR payment to be rec'd in next year)	\$ (2,147,242)	\$ (29,240)	\$ (2,176,482)
<b>Other Governmental Funds</b>			
Debt Service	3,901,563	(2,913,993)	987,570
Capital Projects	(63,307)	5,906,561	5,843,254
<b>Total Other Governmental Funds</b>	<b>\$ 3,838,256</b>	<b>\$ 2,992,568</b>	<b>\$ 6,830,824</b>
<b>Special Revenue Funds</b>			
ADRC	273,133	15,994	289,127
Watershed	69,754	(69,117)	637
Anti-Drug***	130,088	(94,751)	35,337
Recycling	491,695	(28,611)	463,084
Land Records	41,792	51,640	93,432
<b>Total Special Revenue Funds</b>	<b>\$ 1,006,462</b>	<b>\$ (124,845)</b>	<b>\$ 881,617</b>
<b>Proprietary Funds</b>			
Airport (unrestricted)	1,836,609	1,213,804	3,050,413
Highway (unrestricted)	2,657,016	874,900	3,531,916
<b>Total Proprietary Funds</b>	<b>\$ 4,493,625</b>	<b>\$ 2,088,704</b>	<b>\$ 6,582,329</b>
<b>Internal Service Funds</b>			
Risk Management	1,504,720	195,124	1,699,844
Health Insurance	33,436	442,845	476,281
Shared Services	810,231	(190,189)	620,042
<b>Total Internal Service Funds</b>	<b>\$ 2,348,387</b>	<b>\$ 447,780</b>	<b>\$ 2,796,167</b>

Notes

\* The 2020 estimates are based on data/estimates as of 03.04.21 and are subject to change based on updated 2020 activity

\*\*\* Fund 212 reports only on Forfeiture Fund activity, for years beginning on and after 01/01/19



# State of Wisconsin Supplier Diversity Program

March 15, 2021

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# Overview of the WI Supplier Diversity Program

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- The State program provides Wisconsin support for the U.S. Small Business Administration (SBA) Business Development program
  - Federal target is to award at least 5% of all federal contracting dollars to small disadvantaged businesses each year
  - Support of the federal program is essential to maintain good standing with the federal government to participate in many federally funded contracts
  - The federal program qualifications and categories is much broader than the State categories
- The Wisconsin program has been in existence since 1983
- The State goal is spending 5% with Minority-Owned business enterprises (MBE) and 1% with Service-Disabled Veteran Owned businesses (DVB)

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# Key Elements of the Program

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- Wisconsin is a low bid state so suppliers must bid on projects to get contracts with the State of Wisconsin with the exception of Best Judgement (<\$5K) and Sole Source opportunities
- Certified MBEs and DVBs may receive a 5% preference when bidding on State contracts
- Since 1983, the State has met the goal only five times

# Eau Claire County Supplier Diversity Program Discussion

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- Eau Claire County could implement a strategy to support Supplier Diversity in some form
- With slight modifications to the vendor master, we could identify and track spending for small businesses that identify themselves based on the SBA categories and definitions:
  - Small Business Enterprise (SB)
  - Women Business Enterprise (WBE)
  - Minority Business Enterprise (MBE)
  - Disadvantaged Business Enterprise (DBE)
  - Small Disadvantaged Business (SDB)
  - Women Owned Small Business (WOSB)
  - Veteran-Owned Small Business (VOSB)
  - Service-Disabled Veteran Owned Small Business (SDVOSB)



# Eau Claire County Supplier Diversity Program Discussion

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- Eau Claire County could also apply the program mission to purchases that are not governed by bidding requirements
  - May require more active work by purchasing requestors or purchasing support
  - Has the potential in some cases to require higher cost purchases to support the program mission
- The County could modify the bidding point calculations to facilitate the 5% preference for qualified vendors
- This program **does not** provide for any preference to local businesses - that would need to be addressed separately

# Supplier Diversity -Local Preference Program Discussion

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- It is possible to adopt a policy to facilitate the inclusion of local preference as a component of the procurement process
  - City of Madison is an example of a municipality having adopted a Local Preference Purchasing Policy
    - Preference is 1% on cost and 5% on RFPs
    - Defined “local” to be more than just physical location, including elements such as local ownership
- Requires the acknowledgement that overall value to the local community is an important factor to consider, and monetary cost could be higher
- To apply would likely shift some procurements from bids to RFPs

# Supplier Diversity -Local Preference Program Discussion - Recent Example

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- Recent applicable example - LED Lighting Project
  - Done on bid-only process, not an RFP
  - Awarded to Chicago based vendor, new vendor for Eau Claire County
  - Award was lower than the lowest local bid by \$12,679 on \$184K contract (6.9% lower)
  - Had the award been done on an RFP basis, possibly would have gone to a local vendor depending on the local preference allowed

**MINUTES**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, March 1, 2021  
**4:30 p.m.**  
Webex Conference Call

**Members present:** Supervisors Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Board Chair Nick Smiar (ex-officio)

**Members absent:** Supervisor Steve Chilson

**Staff present:** Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Rod Eslinger, Director of Planning & Development

**Others present:** Ryan Patterson, Leader Telegram

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

The clerk took roll call and members present are indicated above.

No members of the public wished to comment.

Proposed Resolution 20-21/118 “Disallowing the Claim of A+ Storage Solutions...”

**Motion:** Wilkie moved approval as present, consistent with County’s insurance carrier’s recommendation

**Vote:** 4-0 via roll call vote

The committee reviewed the updated procurement card policy and procedure. The manual is the requirement, and the expectation would be that following the manual would be required. The committee would like the sentence “Good compliance with Eau Claire County purchasing manual is required.” Under E, misuse should be its own paragraph so that it really stands out.

**Motion:** Wilkie moved approval of policy and procedure/manual with two modifications requested by Supervisor Pagonis

**Vote:** 4-0 via voice vote

The committee reviewed and prioritized an updated list of needed financial policies.

Norb Kirk gave an overview of the county’s contract database.

Norb Kirk gave an overview of the indirect cost plan purpose and process.

The committee reviewed the sales tax report for 2020 earnings collected through February 2021. Strong January and February 2020 earnings contributed to overall favorable collections throughout 2020.

The committee reviewed the county’s fund balance policy.

Review of Meeting Minutes: February 15, 2021

**Motion:** Leary moved approval, with edits to “no negative votes”

**Vote:** 4-0 via voice vote

Next Meeting: March 15, 4:30 pm

Agenda items: 2020 fund balance review, outcome of Moody’s call, overview of Alio,

The meeting was adjourned at 6:18 pm.



Amy Weiss  
Committee Clerk