

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, April 19, 2021  
**4:30 p.m.**  
Webex Conference Call

**Public Access:**  
Dial in Number: 415.655.0001  
Access Code: 145 443 6406

**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.

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. American Rescue Plan Investment Strategy / Discussion
5. DHS Financial Update / Discussion
6. 2020 Estimated General Fund Balance / Discussion
7. Proposed Resolution 21-22/003 “Authorizing Carryforward of Funds from 2020 Budget into 2021 Budget” / Discussion – Action
8. Proposed Resolution 21-22/001 “Amending Section 2.12.140 B. of the Code: Medical Examiner System” / Discussion – Action
9. 2022 Budget Calendar / Discussion
10. Citizen Engagement Survey / Discussion
11. 2<sup>nd</sup> Draft Review of Purchasing Policy / Discussion
12. Review of Meeting Minutes: April 5, 2021 / Discussion – Action
13. Next Meeting and Agenda Items / Discussion
14. Adjourn

Prepared by: Amy Weiss

*Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 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.*

Eau Claire County  
 2020 Fund Balance Analysis (Unaudited)  
 Estimated December 31, 2020

	revenue rec'd thru 03.31.21	revenue rec'd thru 02.26.21	increase/ (decrease)
	04.15.21	03.04.21	
<b>2020 Estimated General Fund Balance Unassigned Summary</b>			
General Fund Balance Unassigned at 12/31/19	\$ 10,468,755	\$ 10,468,755	\$ -
Net 2020 Estimated Department activity	2,650,366	2,662,589	(12,223)
2021 Adopted General Fund Balance Assigned	(310,200)	(310,200)	-
<b>Estimated 2020 Ending General Fund Balance Unassigned</b>	<b>\$ 12,808,921</b>	<b>\$ 12,821,144</b>	<b>\$ (12,223)</b>
<b>2021 Budgeted General Fund Expenditures</b>			
<b>% of Unassigned General Fund Balance to General Fund Expenditures</b>	<b>34.78%</b>	<b>34.82%</b>	<b>0.33%</b>
<b>Net Increase/(Decrease) in Unassigned Fund Balance</b>	<b>\$ 2,340,166</b>	<b>\$ 2,352,389</b>	<b>\$ (12,223)</b>
<b>Percentage Change in Unassigned Fund Balance YTY</b>	<b>23.90%</b>	<b>24.02%</b>	<b>1.23%</b>
<b>Fund Balance Policy References</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	10,206	-
Child Support	47,553	27,021	20,532
Circuit Courts	20,890	21,319	(429)
CJCC	34,143	14,948	19,195
Clerk of Courts	(106,956)	(107,775)	819
Corporation Counsel	93,612	92,884	728
County Board	25,265	25,309	(44)
County Clerk	36,764	36,764	-
District Attorney	55,257	28,527	26,730
Extension	36,657	36,657	-
Facilities	284,673	145,127	139,546
Finance	73,860	89,704	(15,844)
Human Resources	167,558	168,184	(626)
Human Services**	(399,192)	(375,000)	(24,192)
Information Systems	197,522	182,471	15,051
Nondepartmental	527,063	833,092	(306,029)
Parks & Forest	433,928	444,746	(10,818)
Planning & Development	159,450	148,442	11,008
Register in Probate	10,345	10,345	-
Register of Deeds	218,049	225,366	(7,317)
Sheriff	813,175	693,699	119,476
Treasurer	(44,002)	(43,993)	(9)
Veterans	34,420	34,420	-
2019 CCS Gap Shortfall	(79,874)	(79,874)	-

<b>Estimated General Fund Unassigned, End of Year 12/31/20</b>	<b>\$ 13,119,121</b>	<b>\$ 13,131,344</b>	<b>\$ (12,223)</b>
Assigned for 2021 Budget	(310,200)	(310,200)	-
<b>Net Estimated General Fund Unassigned Estimate at 12/31/20 With 2021 Budget</b>	<b>\$ 12,808,921</b>	<b>\$ 12,821,144</b>	<b>\$ (12,223)</b>

**Notes**

\*The 2020 estimates are based on data/estimates provided as of 04.15.21, and are could change, pending final close at June 30, 2021.

\*\* The availability period for Human Services revenue does not close until June 30, 2019.

Significant changes in the following departments are due to reclassifications of expenditures funded by CARES Act funding:

- Facilities
- Nondepartmental
- Sheriff

In addition, several departments collected reimbursable grants in March 2021, and received allocations for final 2020 invoices.

**FACT SHEET**

**FILE NO. 21-22/003**

The Finance Department is granted authority to review and initially approve department requests to carryforward funds from the prior budget year into the current budget year. To be eligible for carryforward funding based on the policy, the following conditions must be satisfied:

1. Funds must be available in the requesting department’s previous year’s unspent balance;
2. Carryforward is needed for the completion of projects or the purchase of specific items approved in the previous year’s budget but not accomplished;
3. Carryover is required to meet existing County Board policy or comply with accounting requirements.

The Finance Department has reviewed the following attached requests from departments and approved them based on the situational circumstances. Most of the fiscal impact is from capital projects that were not completed by the end of 2020.

The approved carryforwards will be moved forward from 2020 into the 2021 budget.

<b><i>Fiscal Impact:</i></b>	General Fund	\$ 369,352
	Human Services Fund	34,341
	Capital Projects Fund	2,476,934
	Airport Fund	<u>403,964</u>
	Total	<u>\$ 3,284,591</u>

Respectfully Submitted

Amy Weiss  
Senior Accounting Manager

Department Carryforward Request Form - Operating Expenditures  
2021 Carryforward Requests - from budget year 2020

Department Name	Account Description	Carryforward Requested Amount	Reason for the Request
<b>FUND: GENERAL</b>			
Parks & Forest	Expo Ctr Equip Fee Fund	13,755	Non-lapsing account, rental from life line screening
Parks & Forest	Ski Trail Lighting Donations	2,389	Non-lapsing account
Parks & Forest	Ski Trail Groomer Donations	6,837	Non-lapsing account
Parks & Forest	Guettinger Pty Conserv Prg Funds	3,653	Non-lapsing account
Parks & Forest	Horse Trail Fund	752	Non-lapsing account
Parks & Forest	Forest land acquisition	15,267	Non-lapsing account, per DNR county forest law
Planning & Development	P&D/Contracted Services	6,244	Final payment to MSA for Zoning Code Update to be paid in 2021
Planning & Development	WLIP - Strategic Initiative Grant	25,194	Final payment to Ayres Associates for Othro and Lidar
Planning & Development	LEG Alliance for Health-Comm Engage Grant	968	LEG Alliance for Health-Comm Engage Grant
Planning & Development	WLIP - Training & Education Grant	500	Non-lapsing account
Planning & Development	P&D/ Travel-Train & Conf	2,250	Business Analysis Training
Planning & Development	WLIP - Strategic Initiative Grant FUND Balance	28,041	Non-lapsing account, remaining grant amount
Planning & Development	Land Stewardship Expenditures	19,863	Non-lapsing account
Extension	Safety	500	Grants for Agriculture
Extension	4-H	44	Funds for 4-H Educator
Extension	Postage	190	Grant for Extension postage from state
Extension	Parenting	940	Donations for Newsletter HD&R
Sheriff	Bike Safety Donations	582	Non-lapsing account
Sheriff	DEC Donations	36,202	Non-lapsing account
Sheriff	Law Enforcement Memorial Donations	273	Non-lapsing account
Sheriff	EC Lions Club Donations	5,803	Non-lapsing account
Sheriff	Kids & Cops Program Donations	71,331	Non-lapsing account
Sheriff	AED Donations	335	Non-lapsing account
Sheriff	Project Lifesaver Donations	5,544	Non-lapsing account
Sheriff	DRMSO Vehicle Sales Proceeds	65,112	Non-lapsing account
Sheriff	Security Services LE Supplies	8,136	Product was budgeted in 2020 but not received until 2021
Sheriff	LE Supplies	12,120	Product was budgeted in 2020 but not received until 2021
Sheriff	Investigative Services Field Services	36,527	Forensic Audit began in 2020; continued into 2021
	<b>TOTAL FUND: GENERAL</b>	<b>369,352</b>	
<b>FUND: HUMAN SERVICES</b>			
Human Services	Misc Expense	1,051	donation amounts to be used in 2021
Human Services	AIM Court	4,145	donation amounts to be used in 2021
Human Services	CST Donations	2,846	donation amounts to be used in 2021
Human Services	Drug Court	2,798	donation amounts to be used in 2021
Human Services	Employee Spirit	300	donation amounts to be used in 2021
Human Services	Foster Care	615	donation amounts to be used in 2021
Human Services	Veterans Court	15,526	donation amounts to be used in 2021
Human Services	Kinship	3,475	donation amounts to be used in 2021
Human Services	Drug Endangered Children	900	donation amounts to be used in 2021
Human Services	Expenses/JAG	750	donation amounts to be used in 2021
Human Services	Ulrich Kinship	1,760	donation amounts to be used in 2021
Human Services	Treatment Court Donation	175	donation amounts to be used in 2021
	<b>TOTAL FUND: HUMAN SERVICES</b>	<b>34,341</b>	

Department Carryforward Request Form - Operating Expenditures  
2021 Carryforward Requests - from budget year 2020

Department Name	Account Description	Carryforward Requested Amount	Reason for the Request
<b>FUND: CAPITAL PROJECTS</b>			
Facilities	LED Lighting	96,430	Complete LED retrofit of the Courthouse
Facilities	Facilities/Vehicle Replacement	26,002	* Replacement of aging Facilities Department vehicle
Facilities	6th Courtroom	880,000	construction to begin in 2021
Nondepartmental	Beaver Creek	47,107	unspent contract amount
Parks & Forest	Parks Capital Projects	9,850	Savings from 2020 budgeted projects- replacement playground equipment lake altoona
Parks & Forest	Parks Capital Equipment	9,940	Savings from 2020 budgeted projects - replacement playground equipment lake altoona
Parks & Forest	Parks Capital Projects	47,500	* Install (4) Park Kiosk Machines at Lake Altoona, Big Falls, Lowes Creek, and Tower Ridge
Parks & Forest	Parks Capital Projects	9,300	* Install sidewalk to playground and around border Lake Altoona park
Parks & Forest	Parks Capital Projects	29,000	* ADA accessible sidewalk and dock for wheel chair access Lake EC
Treasurer	Equipment	9,981	* Letter folder/inserter
Planning & Development	Lake Rehab Projects	35,750	Lake Altoona's wasn't able to spend their share of the Lake Rehabilitation award, of the 37,500 they spent \$1750. This amount is in PO 45202 that will be carried forward.
Planning & Development	Aerial Photo/LiDAR Data Collection	33,532	Capital allocated toward the Lidar and Othro acquisition that wasn't spent in 2020.
Highway	CTHS Road Const/Roadway Supplies	397,713	road/equipment projects to be completed in early 2021
Highway	CTHS Road Const/Roadway Supplies	153,173	remaining Highway Facility bonding from 2019
Sheriff	Capital Improvement - Security Services	68,384	SCBA for Jail, received in January 2021
Sheriff	Capital Improvement - Security Services	33,282	bond funds remaining after completion of projects
Information Systems	Info Svcs/Network	12,104	projects to be completed in 2021
Information Systems	Info Svcs/Equipment	202,629	projects to be completed in 2021
Information Systems	Info Svcs/Application	7,000	projects to be completed in 2021
Information Systems	Info Svcs/Infrastructure	315,996	projects to be completed in 2021
Information Systems	IS 2018 Projects	7,174	bond funds remaining after completion of projects
Information Systems	IS 2019 Projects	26,893	bond funds remaining after completion of projects
Information Systems	IS 2020 Projects	18,195	bond funds remaining after completion of projects
<b>TOTAL FUND: CAPITAL PROJECTS</b>		<b>2,476,934</b>	
<b>FUND: AIRPORT</b>			
Airport	Airport/Capital Improvements	50,000	Entrance Columns
Airport	Airport/Capital Improvements	2,617	K-row construction consultant
Airport	Other Capital Improvement	937	AIP 41 - south hangar taxilane for N-row
Airport	Other Capital Improvement	245	AIP 42 - ARFF gear/SRE loader/Rwy 4 RA's/14/32 rehab design
Airport	Other Capital Improvement	101,722	SAP 62 - 4/22 & Twy A rehab design
Airport	Other Capital Improvement	28,082	AIP 43 - 14/32 rehab construction
Airport	Other Capital Improvement	220,361	SAP 65 - tractor/mower/generator
<b>TOTAL FUND: AIRPORT</b>		<b>403,964</b>	
<b>GRAND TOTAL: ALL FUNDS</b>		<b>3,284,591</b>	

\*A new project to be funded by reallocated unspent bond proceeds.

4 - AUTHORIZING CARRYFORWARD OF FUNDS FROM 2020 BUDGET INTO 2021  
5 BUDGET -

6 WHEREAS, various departments have requested specific funds be non-lapsed and  
7 transferred into the 2021 accounts from 2020 departmental budgets; and

8  
9 WHEREAS, such budget transfers require County Board approval.

10  
11 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of  
12 Supervisors authorizes amending the 2021 budget by transferring the following amounts into the  
13 2021 budget from the 2020 budget.

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
100	Extension	\$ 1,674
100	Parks & Forest	42,653
100	Planning & Development	83,059
100	Sheriff	<u>241,966</u>
Total General Fund		\$ 369,352
205	Human Services	34,341
405	Facilities	1,002,432
405	Highway	550,886
405	Information Systems	589,991
405	Nondepartmental	47,107
405	Parks & Forest	105,590
405	Planning & Development	69,282
405	Sheriff	101,666
405	Treasurer	<u>9,980</u>
Total Capital Projects Fund		\$2,476,934
602	Airport	<u>403,964</u>
Grand Total, All Funds		<u>\$3,284,591</u>

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39 I hereby certify that the foregoing correctly represents  
40 the action taken by the undersigned Committee on  
41 April 19, 2021 by a vote of \_\_\_\_ for, \_\_\_\_ against.

42  
43  
44  
45 \_\_\_\_\_  
46 Chairperson Stella Pagonis  
47 Committee on Finance & Budget

**FACT SHEET**

**TO FILE NO. 21-22/001**

In compliance with 2015 Wisconsin Act 336, effective April 18, 2019 medical examiner fees will be adjusted by the annual percentage change in the US CPI for all Urban Consumers, U. S. City average for 12 months ending December 31<sup>st</sup>. Under the intergovernmental cooperative agreement with Dunn County for medical examiner services Eau Claire County is responsible for paying the actual cost of expenses incurred by Dunn County for Eau Claire County services. This amendment will change the amounts listed in the code that are currently being paid for these services.

Dunn County will bill the funeral homes directly for the fees.

Fiscal Impact: Based on the 2020 activity, the estimated fiscal impact of this change will be ~\$7,300.

Respectfully Submitted,

Timothy J. Sullivan  
Corporation Counsel

TJS/YK

Ordinance/29-21.11. Fact

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AMENDING SECTION 2.12.140 B. OF THE CODE: MEDICAL EXAMINER SYSTEM

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

**SECTION 1.** That Subsection B. of Section 2.12.140 B. of the code be amended to read:

B. Fees. The medical examiner and any deputies shall collect all such fees which they are entitled by law to receive, as provided in Wis. Stat. § 59.38(1). Except in situations involving indigents, or in cases where the funeral home or cremation society has waived their fee to perform a cremation, ~~\$156.37~~ 162.21 shall be collected for the issuance of a cremation permit in accordance with Wis. Stat. § 59.36, ~~\$104.24~~ 108.13 as the fee for signing death certificates and ~~\$52.12~~ 54.07 for issuing a disinterment and reinterment permit pursuant to Wis. Stat. § 69.18. In compliance with 2015 Wisconsin Act 336, effective April 18, 2019 medical examiner fees will be adjusted by the annual percentage change in the US CPI for all Urban Consumers, U. S. City average for 12 months ending December 31<sup>st</sup>.

I hereby certify that the foregoing correctly represents the action of the Committee on Finance and Budget on \_\_\_\_\_, 2021, by a vote of \_\_\_\_ for, and \_\_\_\_ against.

\_\_\_\_\_  
Stella Pagonis, Chair  
Committee on Finance and Budget



## **2022 Budget Calendar - Preliminary**

### **February**

- Annual department reports for previous year

### **March**

- Strategic plan review and priority setting
- Community priority setting meetings (citizen engagement)

### **April**

- Previous year county-wide annual report
- Initial capital planning sessions and long-range capital assessments
- Develop budget strategies and key messaging points

### **May**

- Initial budget guidance to departments/board
- Develop preliminary budgetary health insurance rates
- Develop wage worksheet
- Complete first pass of the capital budget
- Develop department budget package reports
- Develop FTE change process and guidance to DH group
- DH meeting to review high-level 2022 budget challenges/needs

### **June**

- Wage worksheets delivered to departments (early June)
- Department budget documents distributed to departments (early June)
- Department FTE changes submitted to HR/Finance
- Departments complete budget packages and submit the end of June
- Develop revenue estimates for sales tax, shared revenue, net new construction, etc.
- Potential start of joint committee budget reviews before submitting packages

### **July**

- Joint committee budget reviews
- FTE change reviews with COHR
- Preliminary budget submission compilation
- Presentation of initial department budget submissions to the board at the July 20<sup>th</sup> meeting based on estimated revenue assumptions
- DH meetings to have peer department budget reviews/challenges
- July 26<sup>th</sup> DOR release exempt computer aid and shared revenue

- July 30<sup>th</sup> DOR releases preliminary net new construction number

### **August**

- Complete Joint committee budget reviews by August 13<sup>th</sup>
- Aug. 13<sup>th</sup> DOR Early August DOR releases net new construction estimates to be finalized later in August
- Aug. 16<sup>th</sup> DOR releases property tax aid estimates
- Public budget input sessions
- Updated department budget submissions based on committee feedback to Finance by August 20<sup>th</sup>

### **September**

- Develop Administrator recommended budget and supporting book
- Finalization of health insurance rates and impact
- Mid-September DOR releases Shared Revenue estimates
- End of September DOR releases Computer Aid estimates

### **October**

- Administrator recommended budget book distributed to the board on October 1
- Administrator budget presentation to the board on October 5<sup>th</sup>
- Publication of the budget public hearing by October 15<sup>th</sup>
- Public budget input session at the October 19<sup>th</sup> board meeting
- Finalization of budget amendments by October 27<sup>th</sup>

### **November**

- Board budget hearing November 2-3

**MINUTES**  
Eau Claire County  
**Committee on Finance & Budget**  
Monday, April 5, 2021  
**4:30 p.m.**  
Webex Conference Call

**Members present:** Supervisors Steve Chilson, Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie; Nick Smiar, ex-officio

**Staff present:** Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager

**Others present:**

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

The committee clerk took roll call. Members present are indicated above.

No members of the public wished to speak.

The committee reviewed the Eau Claire County's anticipated allocation from the American Rescue Plan. The county is working with other local municipalities to utilize all funds received for the best interests of the community. Supervisor Wilkie would like the county to consider hiring a person dedicated to managing the funds – connecting with the community, meeting with stakeholders, prioritizing projects, administration and reporting requirements.

Amy Weiss gave an overview of the county's accounting software, Alio.

Norb Kirk presented the 1<sup>st</sup> draft of the Purchasing Policy. Pagonis expressed concerns over section 9, specifically related to DHS and Wis Stats 46.036. The committee would like to review a second draft in a future meeting. Supervisor Leary to connect with Norb on suggested edits.

The committee reviewed the first 2021 sales tax report. 2019 will be used as the base year for lost revenue analysis.

The committee reviewed the regular meeting minutes from March 15 and March 16, 2021.

Motion: Chilson moved approval as presented

Vote: passes 5-0 via voice vote

Next Meeting: April 19, 2021; one meeting per month in June/July/August

Agenda Items: 2022 budget calendar, 2<sup>nd</sup> draft of purchasing policy, DHS financial information (2020 overage), budget survey, updates regarding ARP with report back from Committee on Admin

The committee adjourned at 6:19 pm.



Amy Weiss  
Committee Clerk