

AGENDA
Eau Claire County
Committee on Finance & Budget
Monday, January 10, 2022
4:30 p.m.
Webex Conference Call

Public Access:
Dial in Number: 415.655.0001
Access Code: 2597 026 0360

Join from the meeting link

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m47eab4b69a4f4ce3cb24f6b06a84152b>

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. 2022 Budget Postmortem / Discussion
 - a. General Committee Feedback
 - b. Capital and Debt
 - c. 2023 Budget Improvements
5. Sales Tax and Vehicle Registration Fee Update / Discussion
6. Procurement and Local Preference / Discussion
7. Committee Feedback on Financial Reporting and Report Central / Discussion
8. Review of Meeting Minutes / Discussion – Action
 - a. December 6, 2021
 - b. December 21, 2021
9. Future Meetings and Agenda Items / Discussion – Action
10. Adjourn

Prepared by: Amy Weiss

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

Way to foster greater inter-departmental discussion /dialog and collaborative problem solving.



Create mechanisms that
cascade ideas upward—
and across

January

- Strategic Plan: Pre-Planning Meeting – Review with the Committee on Administration in January.
 - Create summary of employee feedback to provide stakeholder input to Board. (Culture Survey of 2020 + updated stakeholder strategic plan specific survey)
 - Send feedback summary to employees for additional comment as stakeholder.
 - Elements of plan, roles and responsibilities, linkage to embedded processes and cycle. Incorporate a dashboard into reporting for linkage. **(Strategic Plan Architecture)**

February

- Annual reports due to Administration along with key metrics
- Establish roles/responsibilities for position change review (HR Director, FB Director, Admin)
 - Begin input for strategic plan.
- F&B – discussions on debt – debt metric review and strategy

March

- Initial 2023 capital requests submitted by departments

April

- Administrator Annual Report / State of the County.
- Board organizational meeting – RoB; Election of Officers
- Present finding from strategic plan environmental scans.

May

- Develop Strategic plan: Strategic priorities, Key Initiatives
- Review budget policies and priorities with Finance and Budget

June

- Department prepares initial budget submission
- Board – budget educational session and recap of prior year budget. Includes process review and points where board members will engage; introduce the budget policies and priorities

July-August

- Joint budget review meetings: include discussions of capital requests

September

- Preparation of Administrator's Recommended Budget
- Review of the capital budget

October

- First County Board meeting: Recommended budget
- Second County Board meeting: Public Hearing and Board question/clarification/discussion meeting
- Finance & Budget wrap-up meeting

November

- Annual meeting and deliberation



2023 Budget Planning Suggested Improvements

2022 Budget – Budget Lessons Learned and Suggested Improvements

- The budget process is a continuous process improvement exercise and there will always be room for improvement
- Key areas for improvement in 2023 based on the 2022 budget
 - Establish stakeholder roles and responsibilities at the beginning of the budget process
 - Record the joint review meetings and the F&B wrap-up session to facilitate later review by board members unable to attend, as well as the public
 - Enhance the presentation and understanding of the capital budget through the joint meetings and board meeting review

2023 Budget Improvements

- Provide time in the second October meeting for board supervisor budget questions and clarification
- Add a table in the recommended budget to more easily bridge the department requests to the recommended budget
- Develop reports to highlight major changes in revenue and expenditures included in the recommended budget
- Create a 1-2 page summary of significant budget highlights by department and budget summary area to facilitate easier overall understanding of the budget changes
- Develop grant revenue summary report
- Increase the visibility related to the non-departmental budget

**Eau Claire County
Annual Sales Tax Collections**

Month	2019	2020	2021	Cumulative YTY Change
January	\$ 704,798	\$ 919,229	\$ 838,139	\$ (81,090)
February	669,281	801,924	954,608	71,595
March	959,733	682,340	1,035,307	424,562
April	854,152	759,489	1,235,684	900,757
May	1,020,614	1,000,779	1,078,714	978,692
June	1,134,311	1,027,023	950,114	901,783
July	763,404	938,683	1,404,778	1,367,877
August	1,128,758	1,180,465	1,145,274	1,332,686
September	1,059,516	733,468	960,118	1,559,336
October	775,608	1,036,954	1,245,706	1,768,088
Total YTD	\$ 9,070,176	\$ 9,080,355	\$ 10,848,443	
Budget	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	
Actual Collections	\$ 11,109,693	\$ 10,982,263	\$ 10,848,443	
Excess (Short)	\$ 260,477	\$ 131,303	\$ 347,483	
	2019 Surplus	2020 Surplus		
5 Year Average Collections August- December	\$ 3,649,204	\$ 3,723,688		

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

**Eau Claire County
Annual Sales Tax Collections**

Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
January	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139
February	563,535	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608
March	783,032	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307
April	741,448	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684
May	549,895	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714
June	872,811	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114
July	783,644	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778
August	785,490	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274
September	788,958	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118
October	669,856	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706
November	799,401	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	
December	817,298	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	
Total	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 10,848,443
Budgeted	\$ 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	\$ 10,500,960
Excess (Short)	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 347,483
	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	2017 Surplus	2018 Surplus	2019 Surplus	2020 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,196,452,592	
Monthly Average	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,084,844

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 792,883	\$ 755,910
February	\$ 731,087	\$ 669,281
March	\$ 909,943	\$ 957,986
April	\$ 926,670	\$ 883,529
May	\$ 969,878	\$ 1,000,779
June	\$ 1,050,840	\$ 1,027,023
July	\$ 992,811	\$ 938,683
August	\$ 1,054,287	\$ 1,128,758
September	\$ 964,750	\$ 984,452
October	\$ 956,256	\$ 933,541
November	\$ 905,306	\$ 948,569
December	\$ 1,032,885	\$ 1,019,053

Eau Claire County
Annual Vehicle Registration Fee Collections

Month	2019	2020	2021	Cumulative YTY Change
January	\$ 217,841	\$ 179,440	\$ 183,874	\$ 4,434
February	170,323	187,426	185,387	2,394
March	225,742	229,001	252,022	25,415
April	238,091	223,042	233,777	36,149
May	221,855	217,201	217,849	36,798
June	219,188	232,732	241,106	45,172
July	246,307	229,635	232,220	47,757
August	214,965	221,989	224,947	50,715
September	199,255	201,172	203,141	52,684
October	190,967	194,406	182,297	40,575
November	145,564	158,765	163,674	45,483
December	161,945	149,291	-	
Total	\$ 2,290,095	\$ 2,274,808	\$ 2,320,291	
Budget	\$ 2,300,000	\$ 2,300,000	\$ 2,400,000	
Actual Collections	\$ 2,452,040	\$ 2,424,099	\$ 2,320,291	
YTD Excess (Short)	\$ 152,040	\$ 124,099	\$ (79,709)	
	2019 Surplus	2020 Surplus		
Monthly Average	\$ 204,337	\$ 202,008	\$ 193,358	

MINUTES

Eau Claire County

Committee on Finance & Budget

Monday, December 6, 2021

4:30 p.m.

Webex Conference Call

Committee on Finance & Budget Members present: Supervisors Robin Leary, Stella Pagonis, Gerald Wilkie, Nick Smiar (ex-officio)

Supervisors Absent: Supervisors Steve Chilson, Jim Dunning

Other Board Members Present: Supervisors Heather DeLuka, Judy Gatlin, Joe Knight, Kevin Stelljes

Staff present: Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Sue McDonald, County Clerk; Josh Pederson, Parks Director; Jessica Rubin, Human Resources Director; Amy Weiss, Senior Accounting Manager

Others present: Ryan Patterson, Leader Telegram; several unidentified call-in users

Chair Pagonis called the Committee on Finance & Budget to order at 11:00 am 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.

Proposed Resolution 21-22/071 “Authorizing the Sale of Tax Deed Property...”

Motion: Leary moved approval as presented

Vote: 3-0 via voice vote

Norb Kirk reviewed the October Investment Analysis.

Distribution of Unspent Educational Dollars

Heather DeLuka would like to use the unspent training education dollars to support the fair. With limited occupancy, the Fair Committee was not able to raise as much money. Extension also does not support the fair anymore. Approximately \$10,000 were removed from the Extension budget in 2019. Committee expects a request from the Fair Committee to request to have its own account for uses for the Fair. The Committee also suggested that DeLuka begin writing a request for ARPA funds.

Parks Land Acquisition Opportunities

Supervisor Stelljes and Josh Pederson presented information on significant parcels available for acquisition. The county forest has remained mostly unchanged since 1981, total size is about 52,000 acres. Withdrawals from county forest have been used as dump sites for sand from Lake Altoona and Lake Eau Claire, as well as the Seymour landfill. Small acquisitions have mostly offset these withdrawals. County’s investment in county forest is about \$9 million. The value in today’s dollars is approximately \$191 million. The county most recently paid \$35,000 an acre for the land associated with new highway facility.

Five Star Sand Mine Parcel: Committee questioned environmental issues that the county could have to become responsible for. There are wells around one of the sites, but have ceased pursuing a purchase until remediation has occurred. Leary would like Land Conservation to provide opinion. The parcel would provide a public land connection between Harstad Park and Lake Eau Claire Park. ARPA dollars could fund purchase through the infrastructure bucket of funding (green energy and climate mitigation without demonstrating losses directly related to covid-19).

Anderson Property: 240 family-owned acres. This parcel contains red pine, which is valuable for timber sales. The family may be looking for some sort of compensation for the timber sold from this parcel.

Heartwood Forestland: largest noncounty forest owner, total acreage is 1,560 acres; much of land is young red pine plantation with a lot of river frontage. These parcels may never be available again if other private parties begin to purchase.

Funding:

State County Forest Loan Program – payments equal to 20% of annual timber sales

Knowles-Nelson Stewardship – pays 50% of state chosen appraised value
Most likely a loan program since these are significant additions to county forest
Parks is currently pursuing negotiations on all three properties and are working on developing offers
Committee inquired about feasibility of having resolutions drafted by January in order to circulate amongst
committees for review (Admin, Parks, F&B), goal is to have to County Board by February

Supervisor Kevin Stelljes and Josh Pederson presented information on carbon credits. Companies can voluntarily purchase carbon credits. A credit is equal to one metric ton of carbon dioxide emissions.

Proposed Resolution 21-22/073 “Amending the Library Allocation in the Annual Budget Resolution”

Motion: Wilkie moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 21-22/075 “Approval of 2021 Gifts, Grants, and/or Donations...”

Motion: Leary moved approval as presented

Vote: 4-0 via voice vote

The committee reviewed the quarter 3 financial reports.

The committee reviewed the 2021 estimated balance for the general fund. The data is provided by departments.

Amy Weiss presented information on the three different ways to review the 2020 year-end financial results for the Department of Human Services.

Kathryn Schauf did not have an update related to American Rescue Plan Act (ARPA). Contracts and personnel have been awarded for reviewing and awarding funds.

Procurement Policy and Local Preference

Both of these policies will be reviewed at the January meeting. The county does award points for local preference.

Review and Approval of Meeting Minutes: *Regular Meetings – July 26, 2021; October 4, 2021; October 7, 2021; October 14, 2021*

Motion: Leary moved approval for all as presented

Vote: 4-0 via voice vote

Future Meetings: January 10, 2022; maybe a special meeting before 2nd Board in December

Agenda Items: resolutions for Parks land purchases, procurement policy and local preference, resolution to cancel checks, tax deed sale

The committee adjourned at 7:27 pm.



Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget
Tuesday, December 21, 2021, 6:00 p.m.
Webex Conference Call

Present: Jim Dunning, Robin Leary, Stella Pagonis, Gerald Wilkie, Nick Smiar, Steve Chilson (6:07 p.m.)

Others: Sue McDonald – Acting Committee Clerk

Call to Order and Confirmation of Meeting Notice

Chair Pagonis called the meeting to order at 6:00 p.m. and confirmed meeting notice.

Roll Call

The acting Clerk took roll call and is listed above under present.

Public Comment

No members of the public wished to make comment.

Resolution 21-22/082 “Awarding Bids for Fall 2021 Tax Deed Sale...”

The committee reviewed the bids from the fall tax deed sale. There were bids on 5 of the 6 properties advertised. All of the bids met the minimum bid requirements.

On a motion by Supervisor Dunning, the resolution was adopted unanimously via voice vote.

Lowering the Price of an Unsold Tax Deed Property

The committee discussed a property that was advertised but not sold at the fall tax deed sale. The current minimum bid price is \$12,000. The building is dilapidated and should be razed. The lot would be subject to significant setbacks if there was new a new structure put on the property, limiting what could be put there. The County Clerk is requesting the property minimum bid price be lowered to reflect these constraints.

On a motion by Supervisor Wilkie, the committee voted unanimously via voice vote, to instruct the County Clerk to lower the minimum bid to \$2,500 for the next sale.

Future Meetings and Agenda Items

The next meeting of the Committee on Finance and Budget will be Monday January 10, 2022 at 4:30 p.m. via Webex Conference Call.

Adjourn

The meeting was adjourned at 6:15 p.m.

Respectfully submitted,

Sue McDonald