

AGENDA
Eau Claire County
Committee on Finance & Budget

Monday, May 16, 2022
5:00 p.m.
Courthouse – Room #1301
721 Oxford Ave, Eau Claire, WI

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Election of Chair / Discussion – Action
5. Election of Vice Chair / Discussion – Action
6. Appointment of Committee Clerk / Discussion – Action
7. Proposed Resolution 22-23/012 “Awarding Bid for the Spring 2022 Tax Deed Sale...” / Discussion – Action
8. Federal Lawsuit Filed Against Eau Claire County – Estate of Tyler Meier / Discussion
9. Cash and Investment Analysis / Discussion
10. Proposed Resolution 22-23/013 “2021 Carryforward Requests to 2022 Budget” / Discussion – Action
11. Review 2023 Budget Calendar / Discussion
12. Review Financial Policies and Prioritization / Discussion
13. Review of Meeting Minutes / Discussion – Action
14. Future Meetings and Agenda Items / Discussion – Action
15. 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 individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance (715-839-5106). For additional information on ADA requests, contact the County ADA Coordinator at 839-6945, (FAX) 839-1669 or 839-4735, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

2022 Spring Tax Deed Sale

Profit/Loss Fact Sheet

Resolution 22-23/012

Sale	Resolution #	Parcel Number	Buyer	General Taxes	Special Taxes	Interest & Penalty	County Expenses	Total Expense Amount	Awarded Bid	Profit/Loss
SPRING SALE	22-23/012	006-1036-07-000	Paul H. Rauter	\$1,485.37	\$100.00	\$659.49	\$295.76	\$2540.62	\$2,500.00	(\$40.62)
									\$2,500.00	(\$40.62)

*The total profit amount covers all taxes, interest, penalties and County expenses resulting in a loss of \$40.62.

EAU CLAIRE COUNTY * TAX DEED SALE MAP *

SALE PARCEL #SP2022-1

COMPUTER #006-1036-07-000

MINIMUM BID \$2,500.00

LOT SIZE

APPROX. 0.18 acres

Computer #006-1036-07-000, Town of Clear Creek

**Building is sold AS IS. The structure has been abandoned and unsafe for human habitation or occupancy. The purchaser will need to address all violations to code and have the property re-inspected by the Eau Claire City-County Health Department prior to occupation or have the structure razed.*



4 AWARDING BID FOR THE SPRING 2022 TAX DEED SALE OF TAX DEED PROPERTY; DIRECTING
5 CORPORATION COUNSEL TO PREPARE A QUIT CLAIM DEED ON THE DESCRIBED PROPERTY;
6 DIRECTING THE COUNTY CLERK TO EXECUTE SAID QUIT CLAIM DEED ON BEHALF OF EAU
7 CLAIRE COUNTY

8 WHEREAS, in accordance with Chapter 4.20 of the Eau Claire County Code, bids were solicited for the
9 sale of tax deed property; and

10 WHEREAS, on April 27, 2022, a bid was reviewed on said described parcel.

11 NOW, THEREFORE, BE IT RESOLVED that the Eau Claire County Board of Supervisors awards the bid
12 for the sale of tax deed property to the highest bidder as follows:

13
14
15
16
17 SALE PARCEL #SP2022-1
18 Computer #006-1036-07-000 S12750 US Highway 53 Town of Clear Creek
19 PIN # 18006-2-250814-420-0005

<u>PURCHASER</u>	<u>MINIMUM BID</u>	<u>BID AMOUNT</u>
Paul H. and Linda L. Rauter	\$2,500.00	\$2,500.00
Husband and Wife, as Survivorship Marital Property		

20
21
22
23
24
25 That part of the Northwest Quarter of the Southeast Quarter of Section 14, Township 25 North, Range 8
26 West, described as follows: Commencing at a point of intersection of West line of highway running North
27 and South, and the North line of the highway running East and West in the Northwest Quarter of the
28 Southeast Quarter of Section 14, Township 25 North, Range 8 West, running thence Westerly along the
29 North line of said highway 130 feet; thence North 60 1/2 feet; thence East on a line parallel with North line
30 of said highway 130 feet to the West line of highway running North and South, thence South to the point
31 of beginning. Town of Clear Creek, Eau Claire County, Wisconsin.
32

33
34 BE IT FURTHER RESOLVED that the Corporation Counsel is hereby directed to prepare a quit claim deed
35 for the described parcel and that the County Clerk is hereby directed to execute said quit claim deed on
36 behalf of Eau Claire County.

37
38 ADOPTED: _____
39 _____
40 _____
41 _____
42 _____
43 _____
44 _____
45 _____
46 _____
47 Committee on Finance & Budget

48
49 Dated: _____
50



WISCONSIN MUNICIPAL MUTUAL INSURANCE COMPANY
4781 Hayes Road, Suite 201 | Madison, WI 53704 • www.wmmic.com
Telephone: 608.246.3336 | Toll Free: 866.823.4217 | Facsimile: 608.852.8647

Sharon McIlquham
721 Oxford Drive
Eau Claire, Wisconsin 54703

March 9, 2022

RE: Claimant: The Estate of Tyler Meier, Travis Meier and Tristen Meier
 Claim number: GLECO00000165
 Our Insured: Eau Claire County
 Date of Loss: 3/2/2019

Dear Sharon,

The above referenced claim was filed on 2/21/2022. Following a review of the information and an investigation of the facts, it has been determined that Eau Claire County has no liability for this claim. Claim makes allegations for a State negligence claim and Federal Constitutional Violation. Claimant has now filed federal suit as such, we are recommending that the County take no action on this claim since this matter will be aggressively defended in federal court.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Jackie Kaul
Senior Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 229-6819
jkaul@wmmic.com

Eau Claire County Treasurer's Office	Total End Of Month Balance	\$ 97,525,054.43
	Interest Earned	\$ 5,381.23
	Fees	\$ (18.99)

Cash and Investment Analysis (Quarterly report per County Code 4.11.040(B))

Month Ending April 2022

Institution	Alio Account #	Account Name	Account number	Beginning Bal	Fees	Interest	Deposits	Withdrawals	End of Month Bal	Gain/(Loss)	% Rate
US Bank	100-00-11340-000-000	Commercial Paper	xxxxxxx363	\$ 25,004.79		\$ 0.10	\$ -	\$ -	\$ 25,004.89	\$ 0.10	0.005%
US Bank	100-00-11110-000-000	General Fund	1-823-8045-0151	\$ 5,014,979.45		\$ -	\$ 9,252,237.68	\$ (11,420,877.31)	\$ 2,846,339.82	\$ -	0.20%
US Bank	800-00-11710-000-000	Clerk of Courts	1-823-8045-0748	\$ 823,679.96		\$ -	\$ 558,919.78	\$ (513,010.82)	\$ 869,588.92	\$ -	
US Bank	800-00-11710-000-001	DA Trust	1-823-8045-4310	\$ 25,562.54		\$ -	\$ 62,963.74	\$ (57,088.71)	\$ 31,437.57	\$ -	
US Bank	800-00-11710-000-002	DHS Clearing	1-823-8052-7982	\$ 14,019.54		\$ -	\$ 3,481,430.59	\$ (3,379,502.25)	\$ 115,947.88	\$ -	
US Bank	602-00-11710-000-005	CV Regional Airport	1-823-8044-6225	\$ 14,507.07		\$ -	\$ 28,199.00	\$ (15,190.32)	\$ 27,515.75	\$ -	
US Bank	100-00-11710-000-006	Parks & Forest	1-823-8052-4971	\$ 79,622.63		\$ -	\$ 22,190.19	\$ (66,949.53)	\$ 34,863.29	\$ -	
US Bank	100-00-11710-000-007	CDGB	1-823-8058-2193	\$ 51,052.36	\$ (18.99)	\$ 0.22	\$ 3,836.00	\$ -	\$ 54,869.59	\$ (18.77)	0.005%
US Bank	703-00-11520-000-000	Health Care Benefits	1-823-8114-4738	\$ 178,342.85		\$ -	\$ -	\$ (105,838.75)	\$ 72,504.10	\$ -	
US Bank	800-00-11710-000-008	Sheriff-Inmate Funds (Jail)	1-823-8356-1756	\$ 91,139.43		\$ -	\$ 109,602.87	\$ (101,895.21)	\$ 98,847.09	\$ -	
LGIP	100-00-11320-000-001	General	818000 - 01	\$ 22,835,649.15		\$ 3,233.11	\$ 3,682,998.00	\$ (1,001,110.91)	\$ 25,520,769.35	\$ 3,233.11	0.16%
LGIP	100-00-11320-023-001	Clerk of Courts	818000 - 02	\$ 106,297.58		\$ 14.69	\$ -	\$ -	\$ 106,312.27	\$ 14.69	0.16%
LGIP	405-00-11320-000-002	Highway Facility	818000 - 03	\$ 10,235,517.21		\$ 1,414.61	\$ -	\$ -	\$ 10,236,931.82	\$ 1,414.61	0.16%
LGIP	201-00-11320-000-002	American Rescue Plan	818000 - 04	\$ 5,167,769.39		\$ 714.21	\$ -	\$ -	\$ 5,168,483.60	\$ 714.21	0.16%
RCU	100-00-11230-000-000	Municipal Account	4557357979	\$ 253.54		\$ 0.04	\$ -	\$ -	\$ 253.58	\$ 0.04	0.20%
Bremer Bank	100-00-11330-000-003	Money Market	91395494	\$ 166,885.67	\$ -	\$ 4.25	\$ -	\$ -	\$ 166,889.92	\$ 4.25	0.03%
Bremer Bank	100-00-11330-000-004	CD 6m Gen 2/18/22-8/18/22	***72/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.45%
Bremer Bank	100-00-11330-000-004	CD 9m Gen 2/18/22-11/18/22	***57/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.55%
Bremer Bank	405-00-11330-000-004	CD 5m Hwy 4/5/22-9/5/22	706835567/1*	\$ -	\$ -	\$ -	\$ 5,640,933.33	\$ -	\$ 5,640,933.33	\$ -	0.55%
Bremer Bank	405-00-11330-000-004	CD 6m Hwy 1/26/22-7/26/22	1255733551/1*	\$ 10,007,561.66	\$ -	\$ -	\$ -	\$ -	\$ 10,007,561.66	\$ -	0.35%
Bremer Bank	405-00-11330-000-004	CD 12m Hwy 7/26/21-7/26/22	292035695/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.25%
Bremer Bank	100-00-11330-000-004	CD 12m Gen 12/10/21-12/10/22	382857685/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.35%
Bremer Bank	100-00-11330-000-004	CD 6m Gen 12/21/21-06/21/22	230074322/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.25%
Bremer Bank	100-00-11330-000-002	LongTerm General Funds	952109*	\$ 6,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000.00	\$ -	1.01%
Bremer Bank	201-00-11330-000-002	LongTerm ARPA Funds	952203*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.70%

Accounts I do not monitor

Unity Bank		ADRC	
Unity Bank	1045999 was old account	Parks & Forestry, Augusta	1000026824
RCU	100-00-11130-000-001	Sheriff Dept Savings	4568010419

Total \$ 91,337,844.82 \$ (18.99) \$ 5,381.23 \$ 22,843,311.18 \$ (16,661,463.81) \$ 97,525,054.43 \$ 5,362.24

Totals by Institution:

US Bank	LOC #567005 \$6,000,000 thru 6/30/22	\$ 4,176,918.90
LGIP	Local Government Investment Pool backed by the State of Wisconsin	\$ 41,032,497.04
RCU	FDIC coverage	\$ 253.58
Bremer	Pledged Securities 03/31/22 \$35,512,926; \$15,000,000 thru 11/1/2051; LOC 2234-8363 \$6,000,000 thru 5/3/22	\$ 52,315,384.91
		<u>\$ 97,525,054.43</u>

Eau Claire County Treasurer's Office	Total End Of Month Balance	\$ 87,625,894.82
	Interest Earned	\$ 5,366.32

Treasurer Investments Only (Quarterly report per County Code 4.11.040(B))

Month Ending April 2022

Institution	Alio Account #	Account Name	Account number	Beginning Bal	Fees	Interest	Deposits	Withdrawals	End of Month Bal	Gain/(Loss)	% Rate
US Bank	100-00-11340-000-000	Commercial Paper	xxxxxxx363*	\$ 25,004.79		\$ 0.10	\$ -	\$ -	\$ 25,004.89	\$ 0.10	0.005%
LGIP	100-00-11320-000-001	General	818000 - 01*	\$ 22,835,649.15		\$ 3,233.11	\$ 3,682,998.00	\$ (1,001,110.91)	\$ 25,520,769.35	\$ 3,233.11	0.16%
LGIP	405-00-11320-000-002	Highway Facility	818000 - 03*	\$ 10,235,517.21		\$ 1,414.61	\$ -	\$ -	\$ 10,236,931.82	\$ 1,414.61	0.16%
LGIP	201-00-11320-000-002	American Rescue Plan	818000 - 04*	\$ 5,167,769.39		\$ 714.21	\$ -	\$ -	\$ 5,168,483.60	\$ 714.21	0.16%
Bremer Bank	100-00-11330-000-003	Money Market	91395494*	\$ 166,885.67	\$ -	\$ 4.25	\$ -	\$ -	\$ 166,889.92	\$ 4.25	0.03%
Bremer Bank	100-00-11330-000-004	CD 6m Gen 2/18/22-8/18/22	***72/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.45%
Bremer Bank	100-00-11330-000-004	CD 9m Gen 2/18/22-11/18/22	***57/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.55%
Bremer Bank	405-00-11330-000-004	CD 6m Hwy 1/26/22-7/26/22	1255733551/1*	\$ 10,007,561.66	\$ -	\$ -	\$ -	\$ -	\$ 10,007,561.66	\$ -	0.35%
Bremer Bank	405-00-11330-000-004	CD 12m Hwy 7/26/21-7/26/22	292035695/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.25%
Bremer Bank	100-00-11330-000-004	CD 12m Gen 12/10/21-12/10/22	382857685/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.35%
Bremer Bank	100-00-11330-000-004	CD 6m Gen 12/21/21-06/21/22	230074322/1*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.25%
Bremer Bank	100-00-11330-000-002	LongTerm General Funds	952109*	\$ 6,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000.00	\$ -	1.01%
Bremer Bank	201-00-11330-000-002	LongTerm ARPA Funds	952203*	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	0.70%
RCU	100-00-11230-000-000	Municipal Account	4557357979*	\$ 253.54		\$ 0.04	\$ -	\$ -	\$ 253.58	\$ 0.04	0.20%
Total				\$ 84,938,641.41		\$ 5,366.32	\$ 3,682,998.00	\$ (1,001,110.91)	\$ 87,625,894.82	\$ 5,366.32	

Eau Claire County Treasurer's Office Investment Analysis 2022 (Excluding CDBG and Clerk of Courts Accts)	2022 Budget benchmark .25% Interest on investments	\$50,000.00
	Net Gain (Loss)	\$5,536.83
	Interest Earned	\$19,978.49
	Fees (\$14,426.66 from 2021 assessed in 01/2022)	(\$14,441.66)

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 73,445,424.97	\$ (14,426.66)	\$ 12,295.65	\$ 111,123,575.17	\$ (98,760,978.88)	\$ 85,805,890.25	↓ \$ (2,131.01)
February	\$ 85,805,890.25	\$ (15.00)	\$ 2,316.52	\$ 63,116,448.37	\$ (57,744,145.26)	\$ 91,180,494.88	↑ \$ 2,301.52
March	\$ 91,180,494.88	\$ -	\$ 5,366.32	\$ 17,198,541.85	\$ (16,661,463.81)	\$ 91,722,939.24	↑ \$ 5,366.32
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
July	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	→ \$ -
Total		\$ (14,441.66)	\$ 19,978.49	\$ 191,438,565.39	\$ (173,166,587.95)		↑ \$ 5,536.83

Totals by Quarter:

1st Quarter	\$ (14,441.66)	\$ 19,978.49	\$ 5,536.83
2nd Quarter	\$ -	\$ -	\$ -
3rd Quarter	\$ -	\$ -	\$ -
4th Quarter	\$ -	\$ -	\$ -
	<u>\$ (14,441.66)</u>	<u>\$ 19,978.49</u>	<u>\$ 5,536.83</u>
	Srvc Fees	Interest Earned	Net Gain(Loss)

Totals by Quarter ARPA (included above)

1st Quarter	\$ -	\$ 3,842.90
2nd Quarter	\$ -	\$ -
3rd Quarter	\$ -	\$ -
4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 3,842.90</u>

Totals by Quarter Highway Bldg (included above)

1st Quarter	\$ -	\$ 10,249.36
2nd Quarter	\$ -	\$ -
3rd Quarter	\$ -	\$ -
4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 10,249.36</u>

BUDGET CARRYFORWARD POLICY

Definition

Budget carryforward refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. This policy excludes restricted funds or funds that statutorily are required to be carried forward.

Policy

Eau Claire County (the County) will use budget carryforwards to ensure that citizens are not taxed twice for the same purpose. At year-end, unspent appropriations will lapse and revenues in excess of expenditures will drop to the general fund unless a carryforward is authorized by the County Board.

Policy Authorization

- Action by the Committee on Finance and Budget, February 8, 2018
- Resolution 17-18/116, February 21, 2018
- Wis. Stat. § 65.90

Procedure

At the end of each fiscal year, the adopted budget for that year expires and the amounts appropriated in the adopted budget for the next year will become effective. Each department shall request carryforward of funds in writing to the Finance Department by a date to be determined by the Finance Department. The request should include the account number, the amount and a specific reason for the carryforward.

The Finance Department will provide initial approval. A resolution will be forwarded to the County Board by the Committee on Finance and Budget no later than May of each year to authorize any budget carryforwards.

To be eligible for carryforward funding, 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.

FACT SHEET

FILE NO. 22-23/013

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.

The carryforward policy states: “Eau Claire County will use budget carryforwards to ensure that citizens are not taxed twice for the same purpose. At year-end, unspent appropriations will lapse and revenues in excess of expenditures will drop to the general fund, unless a carryforward is authorized by the County Board.”

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 carryforward requests from departments and approved them based on the situational circumstances. Requests were presented as either operational or capital.

A detailed listing of both operational and capital carryforward requests is presented on the following pages.

Once approved, the requested carryforward amounts will be moved forward from 2021 into the 2022 budget.

<i>Fiscal Impact:</i>	General Fund	\$ 724,195
	Human Services Fund	223,332
	Capital Projects Fund	25,505,835
	Airport Fund	348,045
	Highway Fund	<u>171</u>
	Total	<u>\$26,801,578</u>

Respectfully Submitted

Amy Weiss
Senior Accounting Manager

Operational carryforward requests are comprised of grant awards, donations for specific purposes, restricted revenue, supplies or equipment ordered but not yet received, and multi-year projects.

Department Name	Account Description	Carryforward Requested	
		Amount	Reason for the Request
County Clerk	Elections Grant Exp	\$ 900	Project delay
Information Systems	Office Equipment	132,948	Equipment and project delays
Planning & Development	Office Equipment	1,250	Equipment delay
Planning & Development	Contracted Services	6,244	Zoning Code Project
Planning & Development	Carbon Neutrality	5,550	County Board allocation
Planning & Development	WLIP Strat Initiative Grant	81,367	Remaining grant dollars
Planning & Development	WLIP Training & Education Grant	378	Remaining grant dollars
Planning & Development	LEG Alliance for Health Community Engag	968	Remaining grant dollars
Planning & Development	Land Stewardship Fund	19,863	Donations
Sheriff	Office Equipment	5,310	Equipment delay
Sheriff	Bike Safety	763	Donations
Sheriff	Drug Endangered Children	31,251	Donations
Sheriff	Law Enforcement Memorial	273	Donations
Sheriff	Eau Claire Lions Club	6,650	Donations
Sheriff	Kids N Cops	72,190	Donations
Sheriff	AED	335	Donations
Sheriff	Project Life Saver	7,450	Donations
Sheriff	DRMSO	130,253	Federal surplus equipment program
Sheriff	Jail Commissary	193,161	To be used for jail supplies
Criminal Justice Services	Other Supplies & Expense	354	Equipment delay
Extension	Safety Grant	5,000	Grants for Agriculture
Extension	School Outreach Program	2,411	Funds for 4-H Educator
Extension	Family & Wellness	1,967	Donations
Parks	Expo Center Equipment Fee Fund	17,360	Equipment repair and replacement
DHS	Employee Spirit	300	Donations
DHS	Office Equipment	2,754	Equipment delay
DHS	Kinship	5,007	Donations
DHS	Foster Care	5,231	Donations
DHS	Ulrich Kinship	1,101	Donations
DHS	Jail Re-Entry Diversion Project	10,491	Donations
DHS	AIM Court	4,108	Donations
DHS	CST	2,846	Donations
DHS	Drug Court	2,687	Donations
DHS	Veteran's Court	15,108	Donations
DHS	JAG	750	Donations
DHS	CCS, CLTS	10,096	Equipment delay
DHS	DCF State Revenue- Juvenile Justice	150,000	Remaining grant dollars
DHS	Juvenile Detention	549	Equipment delay
DHS	DHS State Revenue APS	12,304	Remaining grant dollars
Airport	Sundry Expense	2,085	Remainder of PARCS procurement project billing
Highway	Office Equipment	171	Equipment delay
TOTAL		\$ 949,783	

Capital carryforward requests are used to track and to reconcile the total cost of approved projects. It is not uncommon for a capital project to cover more than one year. Surplus bond proceeds from one project may be reallocated to cover cost shortfalls on other approved capital projects. For the 2022 carryforward request, the only instance where surplus bond proceeds are being reallocated is within the Facilities department, where several projects came in under budget and the surplus bond proceeds are being used to cover rising costs related to the VAV Replacements.

Department Name	2022 Project Description	Carryforward Requested Amount	Reason for the Request
Airport	Replace airport operations and maintenance vehicle	\$ 30,000	Project not yet started due to lack of staff time
Airport	Terminal Entrance columns	50,000	Project delayed while we develop a plan
Airport	K-Row hangar construction project	34,622	Punchlist items were remaining. Project has been completed and paid out in 2022.
Airport	K-Row hangar construction project	1,920	Punchlist items were remaining. Project completed, waiting for final billing
Airport	Replace parking equipment	89,993	Install complete, punchlist items remaining.
Airport	Replace tower radios	40,000	Planning to apply for federal grant with other tower equipment.
Airport	LED lighting upgrades	25,000	Project not yet started due to lack of staff time
Airport	AIP 41 - Construct the south hangar taxilane for the N-row hangars	938	Project not closed out by State of WI.
Airport	AIP 42 - Purchase of loader & ARFF gear, rehab design of Rwy 14/32 & reimburse airfield markings	36	Project not closed out by State of WI.
Airport	AIP 43 - Runway 14/32 rehab admin costs	21,731	Project not closed out by State of WI.
Airport	SAP 66 - Snow removal equipment storage building addition - local share	17,970	Project not yet complete
Airport	AIP 48 - Runway 4/22 rehab design	15,000	Project will start this Summer. Local share is significantly smaller than expected due to federal COVID funds
Airport	AIP 50/52 - ARFF Building Rehab	18,750	Project was supposed to be fully federally funded but bids came in high so a portion of the project will be funded in FFY23 where a local match will be required.
Beaver Creek Reserve	Capital Improvements	18,246	Capital funds bonded for and managed per contract
Planning & Development	Electric Vehicle	32,000	Purchased the EV in 2022
Planning & Development	Capital Improvements	41,440	Lake Altoona District and sign installations for the Chippewa Valley Bike routes
Facilities	JDC Locks	9,997	Equipment delay
Facilities	6th Courtroom	21,411	Project not yet complete
Facilities	Augusta Shop HVAC & Door Replacement	8,850	Reallocate funds from the 6th Courtroom project
Facilities	Courthouse Chillers	15,795	Project not yet complete
Facilities	DHS VAVs Replacement	75,695	Reallocate funds from the 6th Courtroom project
Facilities	DHS VAVs Replacement	19,104	Reallocate funds from the Clerk of Courts remodel project
Facilities	DHS VAVs Replacement	22,350	Reallocate funds from the courthouse chillers project
Facilities	DHS VAVs Replacement	180	Reallocate funds from the courthouse carpet project
Facilities	DHS VAVs Replacement	180,000	Project not yet complete
Facilities	DHS VAVs Replacement	8,022	Reallocate remaining surplus bond proceeds from various projects
Highway	Highway Facility	23,517,510	Remaining highway facility bond funds
Parks & Forest	Parks Capital Projects	55,841	To complete kiosks
Parks & Forest	Parks Capital Projects	14,743	To complete LEC ADA Dock
Parks & Forest	Heavy Equipment Trailer	32,000	Equipment delay
Parks & Forest	Vehicle Replacement	30,500	Equipment delay
Parks & Forest	Harstad Park Playground Equipment	3,770	Remaining funds for engineered wood fibers after installed
Parks & Forest	Big Falls Parking Lot	37,000	Parking lot will be paved in June 2022
Parks & Forest	Harstad Park Pavilion	200,000	Pavilion will be installed in 2022
Parks & Forest	Big Falls Pit Toilet Building	60,000	Pit toilets ordered, will be installed in June 2022
Parks & Forest	Lake Eau Claire Clubhouse	15,000	Clubhouse study not started in 2021, will be completed in 2022
Information Systems	Applications	666,589	Projects delayed - Avatar enhance/upgrade, Avatar M-Modal, Laserfiche dev/lic, Complete Ascent work, L2 squad; New Alio integration, New CyberSecurity enhancements
Information Systems	Infrastructure	419,378	Projects delayed - UPS Jail + Hw&Tower spare, Switches, Wilson to Boyd - P2P, LTE/CBRS CPEs, Complete Milestone HW upgrae, DMVPN Routers, Hwy Bld fiber, Various cameras, New Airport Datacenter
Information Systems	Capital Improvements	414	Equipment delay
TOTAL		\$ 25,851,795	

2
3 - AUTHORIZING CARRYFORWARD OF FUNDS FROM 2021 BUDGET INTO 2022
4 BUDGET -
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6 WHEREAS, various departments have requested specific funds be non-lapsed and
7 transferred into the 2022 accounts from 2021 departmental budgets; and
8

9 WHEREAS, such budget transfers require County Board approval.

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11 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
12 Supervisors authorizes amending the 2022 budget by transferring the following amounts into the
13 2022 budget from the 2021 budget.
14

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
100	County Clerk	\$ 900
100	Criminal Justice Services	354
100	Extension	9,378
100	Information Systems	132,948
100	Parks & Forest	17,360
100	Planning & Development	115,620
100	Sheriff	<u>447,635</u>
Total General Fund		\$ 724,195
205	Human Services	223,332
405	Beaver Creek Reserve	18,246
405	Facilities	361,404
405	Highway	23,517,510
405	Information Systems	1,086,381
405	Parks & Forest	448,854
405	Planning & Development	<u>73,440</u>
Total Capital Projects Fund		\$25,505,835
602	Airport	348,045
701	Highway	<u>171</u>
Grand Total, All Funds		<u>\$26,801,578</u>

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ADOPTED:

Committee on Finance and Budget

AW

Dated this 16th day of May, 2022.

RESOLUTION 22-23/013

2023 Budget Timeline

January

- Strategic Plan: Pre-Planning Meeting – Review with the Committee on Administration in January. Report to Board of Supervisors.

February

- Annual reports due to Administration along with key metrics
- Begin input for strategic plan.

April

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

May

- Initial 2023 capital requests submitted by departments
- Develop Strategic plan: Strategic priorities, Key Initiatives (County Board)
- Review budget policies and priorities with Finance and Budget
- Budget guidance to departments

June

- Departments prepare initial budget submission due at the end of the month
- 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.
- Strategic plan adoption

July-August

- Joint budget review meetings: include discussions of capital requests
- Finance and Budget hosts community listening sessions.

September

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

October

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

November

- Annual meeting and deliberation

Budget Process

Summary Budget Development Calendar	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Pre-planning: Strategic Plan Review with CoA and Report to Board of Supervisors	A, CB, AC											
Begin Input for Strategic Plan		P										
Annual reports due to Administration with key metrics				DH								
Administrator Annual Report/State of the County				A, CB, P								
Board organizational meeting (even years), election of officers				CB								
INPUT - strategic plan environmental scans				A, CB, P								
Initial 2023 Capital requests submitted by departments					DH							
Develop strategic plan: Strategic priorities, key initiatives					CB							
Review budget policies and priorities-Finance & Budget					FB							
Budget guidance to departments					F,A							
Departments prepare initial budget submission						DH						
Budget education session						CB						
Strategic Plan adoption						CB						
Review of the capital budget							A, F, DH					
Joint budget review meetings							FB, OS					
Finance & Budget hosts community listening sessions							FB					
Preparation of Administrator's Recommended Budget									A, F, DH			
First County Board Meeting: Recommended Budget with question/clarification/discussion										CB		
Second County Board Meeting: Public Hearing and Board question/clarification/discussion										CB, P		
Finance & Budget wrap-up meeting										FB		
Annual meeting - deliberation and adoption											CB	

A-Administrator F-Finance Director CB-County Board DH-Department Head FB-Finance & Budget Committee AC-Administration Committee OS-Oversight Committee P-Public

MINUTES
Eau Claire County
Committee on Finance & Budget
Monday, March 7, 2022
4:30 p.m.
Webex Conference Call

Committee on Finance & Budget 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; Sharon McIlquham, Corporation Counsel; Amy Weiss, Senior Accounting Manager
Others present: Ryan Patterson, Leader Telegram

Chair Pagonis called the Committee on Finance & Budget to order at 4:30 pm 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 21-22/091 “Disallowing the Claim of Jacinda West...”

Motion: Leary moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 21-22/100 “Authorizing the Cancellation of Checks that are Over Two Years Old”

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Update on Forensic Audit Expenditures

Norb Kirk gave an update on the forensic audit.

2021 Purchasing Activity Review

Norb Kirk reviewed some 2021 purchasing metrics, including number of new vendors added, the number of bids and RFPs processed and facilitated, the pcard audit, asset sales, and purchasing accomplishments.

Procurement Local Preference Follow-up

The committee discussed options for local preference throughout the procurement process.

Moody’s Rating Call

Norb Kirk gave an update on the bond rating phone call with Moody’s. Norb does not expect the county’s bond rating (currently Aa1) to change.

2021 Sales Tax Report

The committee reviewed the final 2021 sales tax report. The county collected at total of \$12.9 million, which is \$2.4 million surplus for 2021. The 2022 budget is \$11.7 million.

Review of Meeting Minutes

Motion: Dunning moved approval of both sets of minutes as presented

Vote: 5-0 via voice vote

Future Meetings: March 15 at 6:30; April 4 at 4:30; both meetings to be in person

Agenda Items: finalize 2023 budget calendar, grant policy

The committee adjourned at 6:10 pm.

Amy Weiss
Committee Clerk

MINUTES
Eau Claire County
Committee on Finance & Budget

Tuesday, March 15, 2022
6:30 p.m.
Courthouse – Room #3312
721 Oxford Ave, Eau Claire, WI

Committee on Finance & Budget 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; Andrea Helland

Chair Pagonis called the Committee on Finance & Budget to order at 6:30 pm 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 21-22/104 “Resolution Awarding the Sale of \$5,625,000 General Obligation Highway Facility Bonds, Series 2022A”

Motion: Leary moved approval as present

Vote: 5-0, via roll call vote

The committee adjourned at 6:45 p.m.

Andrea Helland
Acting Committee Clerk