

**AGENDA**  
Eau Claire County  
**Committee on Finance & Budget**

Monday, June 20, 2022  
**4:30 p.m.**  
Courthouse – Room #1273  
721 Oxford Ave, Eau Claire, WI

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. Review of Meeting Minutes / Discussion – Action
5. Banking Request for Proposal Update / Discussion – Action
6. Proposed Code Change: Chapter 4.20 “Acquisition and Sale of Tax Delinquent Lands” / Discussion
7. Quarter 1 Financial Reports / Discussion
  - a. Treasurer
  - b. County Clerk
  - c. Finance
  - d. Director’s Report
8. Sales Tax and Vehicle Registration Fee Reports / Discussion
9. Proposed Resolution 22-23/032 “...To Authorize the Approval to Calculate Actual Revenue Losses Incurred for Each of the Years 2020-2023 Due to the Public Health Emergency Created by the Covid-19 Pandemic...” / Discussion – Action
10. Proposed Resolution 22-23/034 “Abolishing the 1.0 FTE Fiscal Associate IV...and Creating 1.0 FTE Internal Control Specialist...” / Discussion – Action
11. Proposed Ordinance 22-23/035 “To Amend Section 2.12.140 B. of the Code: Medical Examiner System” / Discussion – Action
12. Budget Update / Discussion – Action
  - a. Budget Guidance
  - b. Joint Committee Budget Review Sessions
  - c. Budget Public Input Sessions
  - d. Budget Survey
13. Proposed Resolution 22-23/025 “Requesting the State Legislature to Modify Levy Limits” / Discussion – Action
14. American Rescue Plan Act Funds (ARPA) Update / Discussion
15. Future Meetings and Agenda Items / Discussion – Action
16. Adjourn

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.

**MINUTES**  
Eau Claire County  
**Committee on Finance & Budget**

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

**Members present:** Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook, Nick Smiar (ex-officio)

**Other Supervisors Present:** Nancy Coffey

**Staff present:** Norb Kirk, Finance Director; Sue McDonald, County Clerk; Jessica McDonald, Human Resources Director; Sharon McIlquham, Corporation Counsel; Amy Weiss, Senior Accounting Manager

**Others present:**

Interim Chair Dunning called the Committee on Finance & Budget to order at 5:00 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.

**Election of Chair**

Leary nominated Jim Dunning  
Sisk nominated Dane Zook  
Dane Zook wins on a vote of 3-2

**Election of Vice Chair**

Dunning nominated Robin Leary  
Folstad nominated Sisk  
Cory Sisk wins on a vote of 3-2

**Appointment of Committee Clerk**

Amy Weiss

**Proposed Resolution 22-23/012 “Awarding Bid for the Spring 2022 Tax Deed Sale...”**

Sue McDonald presented information on the bids received. This particular property has been advertised in prior years, and price has been reduced. A neighbor would like to purchase this property. It is small and run down.

**Motion:** Dunning moved approval as presented

**Vote:** 5-0 via voice vote

**Federal Lawsuit Filed Against Eau Claire County – Estate of Tyler Meier**

Sharon McIlquham presented information on the federal lawsuit filed against Eau Claire County. The county’s liability insurer, WMMIC, has obtained outside counsel and has advised the county to take no action. This case will be defended in federal court.

**Motion:** Leary moved to take advice of counsel and take no action

**Vote:** 5-0 via roll call vote

**Cash and Investment Analysis**

Norb Kirk presented information on the cash balance and investment activity for the first quarter of 2022. Interest rates are beginning to increase, so it is possible that the county will earn more than the budgeted amount of interest revenue for 2022. The investment committee (Treasurer, Finance Director, County

Administrator) meets regularly with Bremer Bank to review investment activity. The county is reviewing RFPs for banking services.

**Proposed Resolution 22-23/013 “2021 Carryforward Requests to 2022 Budget”**

Norb Kirk and Amy Weiss presented information on the county carryforward policy and the approved amounts to carry over into 2022.

**Motion:** Leary moved approval as presented

**Vote:** 5-0 via voice vote

**Review 2023 Budget Calendar**

Norb Kirk and Kathryn Schauf reviewed the 2023 budget calendar.

**Review Financial Policies and Prioritization**

Norb Kirk described the current financial policies for Eau Claire County. These include a debt policy, fund balance policy, budget deviation policy, revenue availability policy, and a budget carryforward policy. The county should work on creating policies that will take procedural language out of the county code.

Supervisor Zook requested a listing of policies to give the committee some guidance on where to start developing these policies.

**Review of Meeting Minutes**

**Motion:** Leary moved approval of both sets of meeting minutes

**Vote:** 5-0 via voice vote

**Future Meetings:** second Monday for regular monthly meeting; June 20 as an exception; 4:30 pm

**Motion:** Folstad moves approval

**Vote:** 5-0 via voice vote

**Agenda Items:** grant/donation policy

The committee adjourned at 6:00 p.m.

Amy Weiss  
Committee Clerk



Recommendation: Procurement No. 2022-201

Standing Committee: Finance & Budget

Department: Finance/Treasurer

Subject: Banking Services for Eau Claire County

**Background information:**

The purpose of this procurement process was to contract with a qualified and capable financial institution for Banking Services for nine (9) different deposit accounts and all other areas of related deposit account services for Eau Claire County, in addition to Purchasing Card (P-Card) and Fuel Card programs. This request did not include any lending/borrowing services.

**Evaluation information:**

The RFP was placed on the Demandstar website, and a legal notice was advertised in the Eau Claire Leader Telegram. The County received four (4) proposals. One firm submitted only for P-Card services and another for Banking services with no P-card option. As a result, the remaining two institutions that submitted complete proposals scored as shown below based on the criteria listed.

**Scoring Criteria:**

- A. Company profile and capability of firm
- B. Experience and references of firm and staff assigned
- C. Proposed services
- D. P-card/Fuel Card Program
- E. Location of branch and support services
- F. All associated fees

Vendor	Evaluation Score
US Bank	94.3
Associated Bank	87.0

**Primary strengths of recommended vendor:**

- 1. Highest rated experience service and support.
- 2. Capable and stable institution.
- 3. Meets all project requirements.

**Recommendation / Action Requested:**

Based on the review of the proposals, the evaluation team recommends contracting the County Banking services with US Bank

Chapter 4.20

ACQUISITION AND SALE OF TAX DELINQUENT ~~LANDSREAL~~ PROPERTY

Sections:

4.20.010 Definitions.

4.20.020 ~~General duties.~~Collection and enforcement of taxes.

~~4.20.030~~ ~~Conformity with statutes of limitations.~~

~~4.20.040~~4.20.030 ~~Sale of tax deceded real property.~~Powers of the county clerk and the committee on finance and budget.

~~4.20.050~~4.20.040 ~~Right to repurchase.~~General sale policy.

~~4.20.060~~ ~~Advertisement and sale.~~

~~4.20.065~~ ~~Earnest money deposit and forfeiture.~~

~~4.20.070~~ ~~Examination of lands~~ ~~Rejection of or absence of bids.~~

~~4.20.080~~ ~~Conveyance by clerk.~~

~~4.20.090~~ ~~Per diem and mileage payments.~~

~~4.20.100~~ ~~Sale to former owners.~~

~~4.20.110~~ ~~Charge to former owners or their heirs on sale.~~

~~4.20.130~~ ~~Special assessments~~ ~~Tax deed sales.~~

~~4.20.140~~ ~~Preference.~~

4.20.010 Definitions.

~~The following definitions apply to this chapter:~~

~~A. "County clerk Committee" means the Eau Claire County Committee on Budget and Finance, elected official who holds such office or the clerk's designee.~~

~~A.~~

~~B. "Tax deeded lands property" means real property lands which have has been acquired by Eau Claire County through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificates, deed in lieu of tax deed, in rem tax lien foreclosure, or any other means available by law. (Ord. 27-78 Sec.2(part), 1978).~~

4.20.020 Collection and enforcement of taxes.

A. Pursuant to Wis. Stat. §§ 59.25(3) and 74.07 and subject to the provisions herein, the treasurer shall collect property taxes and any other allowable costs available by law.

B. From and after January 1, 2023, Eau Claire County elects to adopt the provisions of Wis. Stat. § 75.521 for the purpose of enforcing tax liens in such county in the cases where the procedure provided by such section is applicable.

C. Pursuant to Wis. Stat. §§ 74.53, 74.55, and 74.57(2), County hereby adopts and authorizes the treasurer to use any of the following enforcement actions to collect delinquent taxes or other costs available by law:

1. Acquiring a tax deed pursuant to Wis. Stat. § 75.14.
2. Commencing foreclosure action pursuant to Wis. Stat. § 75.19.
3. Commencing an in rem tax lien foreclosure action to enforce tax liens pursuant to Wis. Stat. § 75.521.
4. Commencing a civil action pursuant to Wis. Stat. §§ 74.53 and/or 75.55.
5. Any other option that may be available by law.

D. The treasurer is authorized to charge a fee for enforcement actions under this section to cover the actual and reasonable costs to the County.

4.20.030 Sale of tax deeded real property.

A. Pursuant to Wis. Stat. §§ 75.35, 75.36, and 75.69 and subject to approval by the county board, the Committee, in coordination with the county clerk and treasurer, shall manage and diligently proceed to sell acquired real property upon terms that are in the best interests of the County (i.e. non-refundable earnest money deposit).

B. The Committee is authorized to appraise tax deeded real property for sale.

C. The Committee shall determine the means as to how tax deeded real property is sold (i.e. a licensed real estate broker, written sealed bids, or auction).

D. Upon acceptance of a bid to sell tax deeded real property, the county clerk shall convey the subject real property via quit claim deed unless directed otherwise by the county board.

E. Sale proceeds shall be dispersed pursuant to Wis. Stat. § 75.36.

F. In lieu of selling tax deeded real property and subject to approval by the county board, the County may retain tax deeded real property for public use as recommended by the Committee and conferring with the applicable governing body (i.e. committee on parks and forest).

4.20.040 Right to repurchase.

A. The Committee may, at its option, convey tax deeded real property to the former owner(s) or heir(s) of the former owner(s) pursuant to Wis. Stat. § 75.35(3) upon request.

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1. This section is limited to the last owner(s) of record or the heir(s) of such owner(s) immediately preceding the County acquiring the subject real property.

2. This section shall not apply to real property which has been improved or is dedicated to public use by the County subsequent to its acquisition thereof or real property that has been sold pursuant to Wis. Stat. § 75.69 through appraisal and advertisement for sale.

B. Requests for repurchase shall be in writing and approved by the Committee upon terms that are in the best interests of the County.

C. The repurchase price shall be the full payment (no installments) of the amount due at the time payment is remitted for taxes, penalty, interest, special charges, special assessments, special taxes, and costs. The costs shall include an administrative fee to cover the actual and reasonable and costs incurred by the County to acquire and convey the tax dedeed real property.

D. Any sale made to the former owner(s) or heir(s) of the former owner(s) under this section shall be exempt from the provisions in Wis. Stat. § 75.69.

E. Failure to give notice to the proper party as former owners(s) or heir(s) of the former owner(s) shall not create a right in any person or persons to redeem or repurchase tax dedeed real property.

4.20.020 General duties. ~~The county treasurer or any person acting for the treasurer shall personally serve or serve by certified mail with return receipt requested the owner, or one of the owners of record as recorded in the office of the register of deeds. The county clerk or designee shall take all necessary steps preparatory to the issuance of tax deeds on all property on which Eau Claire County holds delinquent tax sales certificates which are eligible for and subject to the taking of tax deeds. The county clerk shall notify municipalities of parcels located within the respective municipal boundaries subject to tax deed at the time of taking tax deed, sale of the property and award of bid. At the time of taking tax deed, a notice shall specify which parcels are subject to special assessment. Prior to the acquisition of any real property by tax deed the county clerk shall request the department of planning & development in conjunction with health department to perform an environmental liability assessment pursuant to 16.08.070. (Ord 158-006, Sec. 1, 2014; Ord. 153-15, Sec. 1, 2009; Ord. 133-22 Sec.1, Ord. 133-28, Sec.8, 1989; Ord. 129-73 Sec.1, 1986; Ord. 27-78 Sec.2(part), 1978).~~

4.20.030 Conformity with statutes of limitations. ~~The county clerk or designee shall safeguard the interests of Eau Claire County in the taking of timely action within any and all statutes of limitation so that no such statute shall be allowed to bar the legal rights of Eau Claire County either on tax sales certificates or tax deeds, unless with the authorization and approval of the county board. (Ord. 27-78 Sec.2(part), 1978).~~

4.20.040 Powers of the county clerk and the committee on finance and budget.

A. ~~Pursuant to Wis. Stat. §§ 75.35 and 75.69, and subject to the provisions thereof, the county clerk acting under the supervision of the committee on finance and budget, is hereby empowered to manage and sell all tax dedeed lands owned by Eau Claire County, subject to the approval of the county board, except such lands as have been improved for or dedicated to a public use by Eau Claire County, in accord with Wis. Stat. § 59.52(6), subsequent to its acquisition thereof.~~

B. ~~The county clerk shall conduct tax deed sales as needed.~~

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~~C. The county clerk shall refer any property potentially subject to acquisition with substantial improvements located on it or which could be substantially improved, to the county department of planning and development for inspection and submittal of a written report to the county clerk. The planning and development department inspection fees shall be \$100.00. The planning and development department shall coordinate an inspection of the property with the health department when there is a house on the property or there is reason to suspect that contamination of the soil or groundwater has occurred. The director of environmental health shall assign an environmental health specialist to do an investigation and report back to the county clerk and committee on finance and budget in writing. If a house is located on the property the health department shall do a standard housing inspection for a fee determined by the Board of Health and in all other cases shall charge a fee determined by the Board of Health. The county shall reimburse the health department for their charges only after the recovery of fees. The committee on finance and budget may order an environmental assessment on any property subject to acquisition by tax deed. (Ord. 159-18, Sec. 2, 2015; Ord. 141-03, Sec.1, 1997; Ord. 138-93, 1995; Ord. 138-53, 1994; Ord. 131-17 Secs.1,2, 1987; Ord. 129-73 Sec.2, 1986; Ord. 27-78 Sec.2(part), 1978).~~

~~4.20.050 General sale policy. In the acquisition, management and sale of the aforesaid tax deeds, the county clerk and the committee on finance and budget shall follow the general policy of disposing of such lands so as to realize as much tax revenue as existing circumstances may permit and without speculation as to the possible future sale value of such lands. (Ord. 27-78 Sec.2(part), 1978).~~

~~4.20.060 Advertisement and sale. The committee on finance and budget shall have the power to supervise the sale of any and all of such tax deeded lands by the Eau Claire County clerk through public advertisement and sale, subject to the approval of the county board, to the highest reliable bidder, whose bid is equal to or exceeds the advertised appraised value of the property in question, for cash upon delivery of a quit claim deed or land contract and may direct the county clerk to arrange and prepare advertisement notices as to any and all of such lands at such times as said committee may deem expedient. The prospective sale of lands under this chapter shall be publicly advertised in a newspaper of general circulation within Eau Claire County as a class 3 notice in accord with Wis. Stat. ch. 985. Such advertisement shall include the calendar week during a 3-week period, such period to commence with the date of first publication. It shall also be advertised that only sealed bids delivered to the county clerk at the clerk's office in the courthouse may be accepted by the committee on finance and budget for submission, for consideration, and recommendation for acceptance of such bid by the Eau Claire County board. The committee on finance and budget may create a subcommittee consisting of the county clerk or designee and the finance director or designee, for the purpose of opening tax deed bids in advance of the committee meeting for presentation at the next scheduled meeting. No bids shall be accepted until approved by the county board with at least the highest bid equal to or exceeding the appraised value for any lands so advertised submitted to the county board for its consideration, but the county board may accept the most advantageous bid submitted which is at least equal to or exceeds the appraised value of the lands advertised for sale. In the event that the county board rejects all bids submitted for any parcel or parcels of such lands or portions~~

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thereof, regardless of the amount bid, the committee on finance and budget may consequently direct the county clerk to readvertise such lands for sale as hereinbefore provided, but the county clerk may cause the sale, subject to the approval of the county board, for an amount equal to or exceeding the appraised value of any lands, without readvertising of any lands previously advertised for sale. (Ord. 136-53, 1992; Ord. 27-78 Sec.2(part), 1978).

~~4.20.065 Earnest money deposit and forfeiture.~~ No bids shall be accepted unless accompanied by an earnest money deposit in the amount of 10% of the bid. Successful bidders shall forfeit their earnest money deposits unless full payment is made to the county clerk within 2 weeks of the clerk's mailing notice of the bid award. (Ord. 129-73 Sec.3, 1986).

~~4.20.070 Examination of lands—Rejection of or absence of bids.~~ It shall be the duty of the county clerk to have examined and appraised, any tax deeded lands proposed to be sold by Eau Claire County. In the event that any tax deeded lands so appraised and advertised for sale fail to draw bids or bids are rejected for any reason by the county board, the committee is authorized and empowered to determine a minimum bid of such tax deeded lands of the county. (Ord. 129-73 Sec.4, 1986; Ord. 27-78 Sec.2(part), 1978).

~~4.20.080 Conveyance by clerk.~~ After the county board has duly accepted a bid for the purchase of tax deeded lands, the county clerk shall, under the clerk's name and seal, convey said land by way of a quit claim deed in accordance with the terms of such acceptance. (Ord. 27-78 Sec.2(part), 1978).

~~4.20.090 Per diem and mileage payments.~~ The members of the committee on finance and budget shall receive the standard rate of per diem and mileage as established from time to time by the county board in accord with Wis. Stat. § 59.10(1)(c), and the provisions of 3.20.040 and 2.09.220 for such duties enumerated herein, the performance of which does not constitute a "committee meeting" as defined in 3.20.030. Such duties shall be limited to examination of properties for appraisal purposes and for ascertainment of the relative worth of retaining said property in the ownership of the county for park use or other public purposes. It is presumed that in the absence of other business which is proposed to be handled at such time as the above-stated duties, such duties may be undertaken by a subcommittee. (Ord. 147-80, Sec. 14, 2003; Ord. 141-03, Sec.1, 1997; Ord. 133-28, Sec.9, 1989; Ord. 27-78 Sec.2(part), 1978).

~~4.20.100 Sale to former owners.~~ Pursuant to Wis. Stat. § 75.35(3), the county clerk subject to the approval of the county board, is hereby empowered to supervise the sale of tax deeded lands to their former owners, or their heirs, who lost title through delinquent tax collection enforcement procedure, and is further authorized to grant to such former owners first preference and right to purchase said lands. Any sale made pursuant to this section shall be exempt from the operation of Wis. Stat. § 75.69. No such sale shall be approved by and authorized by the county board unless, as a minimum, the former owner or the owner's heirs pays to the county the taxes, the interest thereon and the applicable charges attributable to said lands. This section shall not apply to tax deeded lands which have been improved for or dedicated to the public use by Eau Claire County, subsequent to its acquisition thereof. (Ord. 133-28, Sec.10, 1989; Ord. 27-78 Sec.2(part), 1978).

~~4.20.110 Charge to former owners or their heirs on sale.~~ In the event of tax deeded lands, where the former owners or their heirs are granted first preference and duly exercise such right to purchase such lands, subject to the approval and authorization of the county board, there shall be assessed against such owners or their heirs a charge to cover reasonable costs incurred by said county in processing said tax delinquent property. In addition, such owners or heirs shall be assessed a charge in an amount derived from the total current tax rate for the district wherein the property lies times the current assessed value, but not less than \$100. This amount shall be assessed for each year the property is off the tax roll. (Ord. 130-26 Sec.1, 1986; Ord. 27-78 Sec.2(part), 1978).

~~4.20.130 Special assessments Tax deed sales.~~ The committee on finance and budget is further authorized to supervise the sale of tax deeded lands taken pursuant to the issuance of tax sales certificates for special assessments, which certificates were issued in accord with the provisions of Wis. Stat. §§ 66.0703, 66.0717 and 66.0721. Such sales shall be made in compliance with all of the provisions of this chapter. (Ord. 151-21, Sec. 3, 2007; Ord. 133-28, Sec.11, 1989; Ord. 27-78 Sec.2(part), 1978).

~~4.20.140 Preference.~~

~~A.~~ Any tax deeded lands taken pursuant to this chapter shall, subject only to the privilege afforded to former owners in 4.20.100, be reserved for examination by the committee on parks and forest as to the advisability of retaining said lands in county ownership as forest or park lands under the following conditions only:

- ~~1.~~ Where such lands abut or adjoin or are partially or wholly contained within the county conservancy district; or
- ~~2.~~ Where such lands abut or adjoin any existing or unimproved county park or are suitable for park purposes.

~~B.~~ The committee on parks and forest shall report its finding to the county board. (Ord. 27-78 Sec.2 (part), 1978).

Chapter 4.25

PROPERTY ASSESSED CLEAN ENERGY FINANCING

Chapters:

- [4.25.001](#) Purpose.
- [4.25.010](#) Definitions.
- [4.25.020](#) Statutory authority.
- [4.25.030](#) Annual loan repayments as special charges.
- [4.25.040](#) Wisconsin Pace Commission.
- [4.25.050](#) Loan approval.
- [4.25.060](#) Supplemental agreement.
- [4.25.070](#) Annual installments added to tax rolls.
- [4.25.080](#) Remittance special charges.
- [4.25.090](#) Property tax foreclosure procedures.
- ~~[4.25.100](#) Sale of foreclosed property.~~
- ~~[4.25.110](#) Distribution of foreclosure proceeds.~~
- ~~[4.25.120](#) Ordinance electing to proceed under Wis. Stat. § 75.521, in relation to enforcement of collection of tax liens.~~

4.25.001 Purpose. The County finds that renovations or additions to premises located in the County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of County residents. The purpose of this Chapter is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

4.25.010 Definitions.

- A. "Annual installment" means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.
- B. "Borrower" means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.
- C. "Default loan balance" means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.
- D. "Foreclosure proceeds" means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.
- E. "Loan amount" means the principal, interest, administrative fees (including the Program Administrator's fees) and other loan charges to be paid by the borrower under the PACE loan.
- F. "PACE" means the acronym for property assessed clean energy.

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G. "PACE default provisions" means:

1. The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
2. Any additional annual installment(s) that become due between the time that the COUNTY initiates in rem property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds;
3. Any default interest charges applied to unpaid annual installments referenced in subs. (1) and (2) above, as provided in the supplemental agreement; and
4. Any default loan balance.

H. "PACE lender" means any person that makes a PACE loan, and which may include an affiliate of the borrower.

I. "PACE loan" means a loan made by a PACE lender to a borrower under this Chapter for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.

J. "Person" means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stat. § 66.0627.

K. "Program Administrator" means the person retained by the Wisconsin PACE Commission as provided in 4.25.040 B.

L. "Subject property" means any premises located in the County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.

M. "Supplemental agreement" means a written agreement among a borrower, a PACE lender and the County, as provided for in 4.25.060.

N. "Wisconsin PACE Commission" means the Wisconsin PACE Commission to be formed under Wis. Stat. § 66.0301, as amended, by the County and one or more other political subdivisions as defined in Wis. Stat. § 66.0627, pursuant to a Joint Exercise of Powers Agreement Relating to the Wisconsin PACE Commission dated [ ], as amended.

4.25.020 Statutory authority. This Chapter is enacted pursuant to Wis. Stat. § 66.0627, as amended, which authorizes a county to make a loan or enter into an agreement regarding loan repayments to a 3rd party for owner-arranged or lessee-arranged financing, to an owner or a lessee of a premises located in the County for making or installing an energy efficiency improvement, a water efficiency improvement or a renewable resource application to a premises.

4.25.030 Annual loan repayments as special charges. Any PACE loan made and secured pursuant to this Section shall be considered a special charge on the subject property. Any installment or portion of a PACE loan made and secured pursuant to the Section that becomes delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll, as permitted pursuant to Wis. Stat. § 66.0627 as amended.

4.25.040 Wisconsin Pace Commission.

A. Any of the powers and duties of the County under this Chapter, except for those under 4.25.070 B. and 4.25.080, may (but are not required to) be delegated to the Wisconsin PACE Commission.

B. The Wisconsin PACE Commission is further authorized to retain a Program Administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements consistent with this Chapter and in Wis. Stat. § 66.0627, as amended.

4.25.050 Loan approval.

A. A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the County.

B. The County shall approve the financing arrangements between a borrower and PACE lender.

4.25.060 Supplemental agreement.

A. The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:

1. Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is delinquent shall be a lien against the subject property pursuant to Wis. Stat. § 66.0627, as amended;

2. Shall recite the amount and the term of the PACE loan;

3. Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;

4. Shall provide whether default interest may be applied to unpaid annual installments;

5. Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;

6. Shall provide for any fees payable to the County and/or Program Administrator;

7. Shall recite that the supplemental agreement is a covenant that runs with the land;

8. May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and

9. May allow for amendment by the parties.

B. Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Chapter and its consequences, including the remedies for collecting the special charge.

C. Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.

D. The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

4.25.070 Annual installments added to tax rolls. Upon the request of the Program Administrator the County shall place each year's annual installment on the tax roll for the subject property as permitted pursuant to Wis. Stat. § 66.0627, as amended.

4.25.080 Remittance of special charges. The County shall promptly remit to the Wisconsin PACE Commission any payment(s) it receives in respect of any special charge imposed under this Chapter, including penalties and charges thereon, it may receive from any taxing district or the County treasurer pursuant to Wis. Stat. Ch. 74, as amended.

4.25.090 Property tax foreclosure procedures.

A. The County elects to utilize the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this Chapter as required.

B. The County shall begin an in rem property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the County determines that subject property is a “brownfield” (as defined in Wis. Stat. § 75.106, as amended) or that in rem property tax foreclosure is not in the best interests of the County due to the condition of the property or for other reasons.

C. If the County has determined that it will not commence an in rem property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to Wis. Stat. § 75.106, as amended, assign the County’s right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of Wis. Stat. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stat. § 75.36(3)(a)1 and 1m, as amended.

~~4.25.100 Sale of foreclosed property. If the County prevails in an in rem property tax foreclosure action against a subject property, the County shall diligently proceed to sell the subject property pursuant to the procedures set forth in Wis. Stat. § 75.69, as amended.~~

~~4.25.110 Distribution of foreclosure proceeds. The County treasurer shall follow the procedures set forth in Wis. Stat. § 75.36, as amended, to distribute the proceeds from the sale of a subject property.~~

~~4.25.120 Ordinance electing to proceed under Wis. Stat. § 75.521, in relation to enforcement of collection of tax liens. From and after January 1, 2017 the County elects to adopt the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens in such County in the cases where the procedure provided by such Chapter is applicable.~~

# Eau Claire County - County Treasurer

## Quarterly Department Report - Summary

For Period Ending: Q1, 2022

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### 11 - County Treasurer

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	-260,412	-260,412	-65,103	0	0	0	-65,103	25.00%
	03-Other Taxes	487,500	487,500	70,556	0	0	0	70,556	14.47%
	06-Public Charges for Services	77,000	77,000	69,107	0	0	0	69,107	89.75%
	09-Other Revenue	50,000	50,000	5,540	0	0	0	5,540	11.08%
<b>Total Revenue - County Treasurer</b>		<b>\$354,088</b>	<b>\$354,088</b>	<b>\$80,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,100</b>	<b>22.62%</b>

Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-225,504	-225,504	-43,568	0	0	0	-43,568	19.32%
	02-OT Wages	-1,000	-1,000	-570	0	0	0	-570	56.97%
	03-Payroll Benefits	-78,484	-78,484	-20,275	0	0	0	-20,275	25.83%
	04-Contracted Services	-2,700	-2,700	0	0	0	0	0	0.00%
	05-Supplies & Expenses	-29,500	-29,500	-3,761	0	0	0	-3,761	12.75%
	07-Fixed Charges	-300	-300	-70	0	0	0	-70	23.23%
	09-Equipment	-3,000	-3,000	-931	0	0	0	-931	31.02%
	09-Grants, Contributions, Other	-1,500	-1,500	94	0	0	0	94	-6.25%
	10-Other	-12,100	-12,100	7	0	0	0	7	-0.06%
<b>Total Expense - County Treasurer</b>		<b>-\$354,088</b>	<b>-\$354,088</b>	<b>-\$69,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$69,074</b>	<b>19.51%</b>

<b>Net Surplus/(-Deficit) - County Treasurer</b>		<b>\$0</b>	<b>\$0</b>	<b>\$11,026</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,026</b>
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# Eau Claire County - County Clerk

## Quarterly Department Report - Summary

For Period Ending: Q1, 2022

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Date Ran: 5/11/22

### 06 - County Clerk

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	272,656	272,656	68,164	0	0	0	68,164	25.00%
	06-Public Charges for Services	7,050	7,050	1	0	0	0	1	0.01%
	07-Licenses & Permits	42,000	42,000	4,830	0	0	0	4,830	11.50%
	09-Other Revenue	10,000	10,000	41,534	0	0	0	41,534	415.34%
<b>Total Revenue - County Clerk</b>		<b>\$331,706</b>	<b>\$331,706</b>	<b>\$114,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,529</b>	<b>34.53%</b>

Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-181,564	-181,564	-33,719	0	0	0	-33,719	18.57%
	03-Payroll Benefits	-87,625	-87,625	-18,606	0	0	0	-18,606	21.23%
	04-Contracted Services	-6,500	-6,500	-345	0	0	0	-345	5.31%
	05-Supplies & Expenses	-54,050	-54,050	-8,207	0	0	0	-8,207	15.18%
	09-Equipment	-1,967	-1,967	-575	0	0	0	-575	29.24%
<b>Total Expense - County Clerk</b>		<b>-\$331,706</b>	<b>-\$331,706</b>	<b>-\$61,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$61,452</b>	<b>18.53%</b>

<b>Net Surplus/(-Deficit) - County Clerk</b>		<b>\$0</b>	<b>\$0</b>	<b>\$53,077</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,077</b>	
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# Eau Claire County - Finance

## Quarterly Department Report - Summary

For Period Ending: Q1, 2022

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Date Ran: 5/11/22

### 10 - Finance

Fund	Revenue:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Tax Levy	885,696	885,696	221,424	0	0	0	221,424	25.00%
	02-Sales Tax	0	0	25	0	0	0	25	0.00%
	09-Other Revenue	22,000	22,000	5,636	0	0	0	5,636	25.62%

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<b>Total Revenue - Finance</b>	<b>\$907,696</b>	<b>\$907,696</b>	<b>\$227,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227,084</b>	<b>25.02%</b>
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Fund	Expenditures:	Orig Budget 2022	Adj Budget 2022	Q1 2022	Q2 2022	Q3 2022	Q4 2022	YTD 2022	% of Budget
100	01-Regular Wages	-546,125	-546,125	-92,861	0	0	0	-92,861	17.00%
	02-OT Wages	-2,500	-2,500	-47	0	0	0	-47	1.88%
	03-Payroll Benefits	-199,041	-199,041	-39,900	0	0	0	-39,900	20.05%
	04-Contracted Services	-138,280	-138,280	-16,007	0	0	0	-16,007	11.58%
	05-Supplies & Expenses	-16,750	-16,750	-1,856	0	0	0	-1,856	11.08%
	09-Equipment	-5,000	-5,000	-1,512	0	0	0	-1,512	30.25%
	09-Grants, Contributions, Other	0	0	6,235	0	0	0	6,235	0.00%
	10-Other	0	0	192	0	0	0	192	0.00%

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<b>Total Expense - Finance</b>	<b>-\$907,696</b>	<b>-\$907,696</b>	<b>-\$145,756</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$145,756</b>	<b>16.06%</b>
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<b>Net Surplus/(-Deficit) - Finance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,328</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,328</b>
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# Finance Department

Norb Kirk, CPA, CMA  
 Finance Director  
 721 Oxford Avenue, Eau Claire, WI 54703

Phone: 715.839.2827  
 E-Mail: [norb.kirk@eauclairecounty.gov](mailto:norb.kirk@eauclairecounty.gov)

**To:** Eau Claire County Board of Supervisors  
**Date:** June 20, 2022  
**Re:** March 2022 – 1<sup>st</sup> Quarter 2022 Financial Report

Overall, the fiscal performance for the first quarter of 2022 is relatively consistent with expectations and historical averages, although it is difficult to draw many conclusions based on only the first quarter of data. When reviewing the financial results, please remember that it is not unusual for expenditures to exceed revenue throughout the fiscal year, particularly in the first quarter. This is attributed to the fact that some annual expenditures are recognized fully in the first quarter (such as community agency payments), and because most grants are reimbursement type grants, where the revenue is received after the expense is incurred.

From an overall perspective strictly based on the actual financial results of the first quarter, the general fund generated a year to date (YTD) deficit of \$1.8M which was nearly flat to that of the first quarter of 2021. Most notable other funds with significant year-to-year (YTY) changes included Human Services and Highway. Human services Q1'22 results include an advance payment from the State for CCS reimbursements that was \$1.1M higher than a year ago. Excluding that, Human Services results were flat to one year ago. The Highway department had increased expenditure activity in the first quarter compared to last year. These additional expenditures are primarily related to the new facility.

## REVENUE

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 16.85% of the 2022 annual revenue budget has been recognized through March 31, 2022, as shown in the table below. This is slightly ahead of the revenue recognized at this same time last year of 15.24%.

	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q1	Budget	2021 Budget	2021 YTD Q1	Budget
Tax Levy	\$ 40,186,724	\$ 10,046,683	25.00%	\$ 37,470,096	\$ 9,367,524	25.00%
Sales Tax	11,718,000	974,265	8.31%	10,500,960	838,139	7.98%
Other Taxes	6,355,915	591,912	9.31%	6,123,168	610,708	9.97%
Intergovernmental Grants & Aids	31,111,059	2,367,879	7.61%	37,241,336	2,397,482	6.44%
Intergovernmental Charges for Services	20,509,075	4,127,769	20.13%	15,816,466	2,878,583	18.20%
Public Charges for Services	7,791,738	1,674,965	21.50%	6,931,822	1,259,550	18.17%
Licenses & Permits	426,280	102,858	24.13%	424,138	149,156	35.17%
Fines & Forfeitures	490,000	41,762	8.52%	502,970	39,225	7.80%
Other Revenue	1,528,116	313,797	20.53%	1,817,882	259,429	14.27%
<b>Total Revenues</b>	<b>\$120,116,907</b>	<b>\$20,241,890</b>	<b>16.85%</b>	<b>\$116,828,838</b>	<b>\$17,799,797</b>	<b>15.24%</b>

Intergovernmental charges for services increased 1.93% YTY, mostly due to the increased advanced State payment in the Human Services Comprehensive Community Services (CCS) program noted earlier. This payment was \$2.9M in 2022 versus \$1.8M in 2021, which provides significant cash flow relief for this program.

Public charges for services is ahead of 2021 collections due to increased park fee receipts in the first quarter and increased fee collections in the judicial functional category.

Specific components of revenue that can provide valuable information about the financial state of the county include sales tax collections, property tax collections, the vehicle registration fee, and several specific economic indicators. Each of these is reviewed in the following sections.

**Property Taxes**

Property taxes are due on January 31 and are collected through that date. After January 31, all collections become the responsibility of Eau Claire County. By August 20, Eau Claire County must make full payment to all the other taxing jurisdictions without regard to what has been collected. Outstanding taxes as of March 31, 2022 are presented below. As noted in the table, the absolute amount of uncollected taxes as of March 30, 2022 is approximately 1.3% lower than that from one year ago, although the relative percentage of uncollected taxes to the total YTY is essentially flat.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Mar-22	2022 Percent of County-Wide Levy Collected	Uncollected Taxes as of 31-Mar-21	2021 Percent of County-Wide Levy Collected
2021	2022	\$ 3.96	\$ 40,446,683	\$ 187,590,924	\$ 35,367,614	81.15%	\$ -	N/A
2020	2021	\$ 3.96	37,733,091	182,215,345	511,236	99.72%	35,681,498	80.42%
2019	2020	\$ 4.07	36,245,245	179,058,769	234,710	99.87%	565,546	99.68%
2018	2019	\$ 4.06	34,228,107	173,460,506	99,214	99.94%	317,563	99.82%
2017	2018	\$ 4.09	32,444,886	172,992,808	26,219	99.98%	124,893	99.93%
2016	2017	\$ 4.09	30,595,302	169,167,068	2,095	100.00%	26,860	99.98%
2015	2016	\$ 4.02	29,015,350	159,300,022	2,073	100.00%	4,680	100.00%
2014	2015	\$ 3.92	27,690,123	155,168,476	718	100.00%	726	100.00%
2013	2014	\$ 3.88	26,178,192	151,529,795	402	100.00%	409	100.00%
2012	2013	\$ 3.87	25,397,935	149,660,627	293	100.00%	301	100.00%
2011	2012	\$ 3.71	24,493,206	148,648,642	260	100.00%	268	100.00%
2010	2011	\$ 3.69	24,284,714	145,603,806	249	100.00%	257	100.00%
<i>Uncollected Taxes as of March 31</i>					<b>\$ 36,245,082</b>	<b>1.84%</b>	<b>\$ 36,723,001</b>	<b>2.06%</b>

**Sales Tax**

With the two-month lag in receipt of Sales Tax collections, the amount for the first quarter of 2022 is limited to just January, as therefor doesn't provide much guidance. The January collection was ~ \$136K greater than the January collection in 2021. Early indications were that on-line sales tax collections would continue to remain steady as well as consumer spending, although recent increases in fuel and food costs may have an impact going forward. The impact of inflation is an area the County will need to monitor closely during 2022. For more information on sales tax collections through May 2022, please review the sales tax report found under Report Central – Countywide reports.

Month	2020	2021	2022	Cumulative YTY Change	2021 % of Budget	2022 % of Budget
January	\$ 919,229	\$ 838,139	\$ 974,265	\$ 136,126	7.98%	8.31%
Total YTD	\$ 919,229	\$ 838,139	\$ 974,265			
<b>Budget</b>	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000			
<b>Actual Collections</b>	\$ 10,982,263	\$ 12,947,112				
Surplus	\$ 131,303	\$ 2,446,152				

**Vehicle Registration Fee (VRF)**

The chart below outlines the VRF activity for the first quarter of 2022. As is very similar to sales tax, receipt of the VRF lags the month of collection, although only by one month and with much less volatility. For the first two months of 2022, Eau Claire County is slightly behind collections from a year ago. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2020	2021	2022	Cumulative YTY Change	2021 % of Budget	2022% of Budget
January	\$ 179,440	\$ 183,874	\$ 173,312	\$ (10,562)	7.66%	6.67%
February	187,426	185,387	186,926	(9,023)	15.39%	13.86%
Total	\$ 366,866	\$ 369,260	\$ 360,238			
<b>Budget</b>	\$ 2,300,000	\$ 2,400,000	\$ 2,600,000			
<b>Actual Collections</b>	\$ 2,424,099	\$ 2,473,691				
Surplus	\$ 124,099	\$ 73,691				

**Economic Indicators**

The local state of the economy is an important leading indicator of potential impact to Eau Claire County, which is monitored through key metrics including property tax collections, planning/zoning permits, register of deeds collections, and interest earned on invested funds. The key metrics being monitored are summarized in the table below. Through the first quarter of 2022, the county has seen a decrease over Q1’ 2021 in zoning permit activity and deed filing fees resulting from slowing new activity in the housing and commercial market. Additionally, interest earned on investments continues to remain low, but we are starting to see rates increase as a result of the federal reserve raising the federal funds rate.

Economic Indicator Line Items	2022 Annual Budget	Actual through 03/31/22	2022 % of Budget	2021 Annual Budget	Actual through 03/31/2021	2021 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 46,607	14.56%	\$ 300,000	\$ 67,109	22.37%
Penalties Collected on Delinquent Taxes	160,000	23,183	14.49%	150,000	33,554	22.37%
Zoning and Permits	325,000	66,860	20.57%	322,858	97,814	30.30%
Real Estate Transfer Tax	310,000	96,051	30.98%	310,000	67,464	21.76%
Register of Deeds Filing Fees	330,000	80,464	24.38%	320,000	93,167	29.11%
Interest Earned on Investments	50,000	5,540	11.08%	100,000	7,392	7.39%

Another key metric is the local unemployment rate. The unemployment rate for Eau Claire County was 2.7% for March 2022. This is 1.4% lower than it was in March 2021. The national average for unemployment in March 2022 was 3.6%.

Additional information can be found at the following websites:

[Unemployment Rate in Eau Claire, WI \(MSA\) \(EAUC755UR\) | FRED | St. Louis Fed \(stlouisfed.org\)](#)

[U.S. Bureau of Labor Statistics \(bls.gov\)](#)

**EXPENDITURES**

**Expenditures by Function**

A summary of the expenditures by function, excluding internal service fund activity, is shown below and provides a functional perspective of the expenditures in relationship to the budget. All county departments fall into one or more of the functional areas listed below. Capital Outlay below only includes projects funded by bond proceeds or American Rescue Plan Act (ARPA) funds. Equipment expenditures funded by other than bond proceeds are classified under the functional category that the purchase pertains to. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q1	Budget	2021 Budget	2021 YTD Q1	Budget
General Government	\$ 21,143,116	\$ 2,563,593	12.12%	\$ 13,543,172	\$ 2,249,166	16.61%
Public Safety	18,912,900	3,968,262	20.98%	17,868,207	3,697,654	20.69%
Health & Social Services	52,494,638	8,812,529	16.79%	48,471,852	7,964,813	16.43%
Transportation & Public Works	13,181,836	2,010,696	15.25%	17,741,240	1,896,343	10.69%
Culture & Education	2,961,498	318,673	10.76%	2,452,583	755,163	30.79%
Conservation & Economic Development	2,339,279	492,361	21.05%	2,308,649	427,505	18.52%
Debt Service (Bonds)	15,946,360	1,809,059	11.34%	12,646,856	1,238,993	9.80%
Capital Outlay (Bonds and ARPA)	43,609,675	1,192,426	2.73%	44,737,669	555,810	1.24%
<b>Total Expenditures</b>	<b>\$ 170,589,302</b>	<b>\$ 21,167,599</b>	<b>12.41%</b>	<b>\$ 159,770,228</b>	<b>\$ 18,785,447</b>	<b>11.76%</b>

Functional expenditures through the first quarter of 2022 amounted to \$21.2 million (12.41%) as compared to \$18.8M (11.76%) in the first quarter of 2021. Most of the functional categories of expenditures through the first quarter are comparable to one year ago. The overall variance is largely due to decreased expenditures in the culture and education program area resulting from the YTY timing differences for the semi-annual library payments. In addition, capital expenditures, while still relatively low, did more than double from the same period a year ago.

**Expenditures by Category**

Expenditures by category, excluding internal service funds (ISF), are represented below and provide a greater understanding of the source of the expenditure.

Expenditures	2022 % of			2021 % of		
	2022 Budget	2022 YTD Q1	Budget	2021 Budget	2021 YTD Q1	Budget
Personnel	\$ 54,328,559	\$ 9,616,965	17.70%	\$ 49,476,430	\$ 9,366,383	18.93%
Contracted Services	30,304,644	6,064,521	20.01%	28,537,057	5,690,224	19.94%
Supplies & Services	4,308,906	854,374	19.83%	4,043,883	754,064	18.65%
Fixed Charges	1,554,489	319,588	20.56%	1,206,168	252,322	20.92%
Debt Service	15,951,854	1,809,059	11.34%	12,660,756	1,238,993	9.79%
Capital Outlay & Equipment (all funds)	47,813,991	1,506,864	3.15%	53,968,959	865,577	1.60%
Local Community Grants	3,817,400	610,065	15.98%	1,946,309	617,884	31.75%
Pass-Thru Grants, Not Obligated ARPA	12,509,459	386,164	3.09%	7,930,666	-	0.00%
<b>Total Expenditures</b>	<b>\$ 170,589,302</b>	<b>\$ 21,167,599</b>	<b>12.41%</b>	<b>\$ 159,770,228</b>	<b>\$ 18,785,447</b>	<b>11.76%</b>

The largest expenditure category for the county is, and will continue to be, personnel costs. For the first quarter, personnel expenditures are expected to be lower than 25% of the budget based on the lag that occurs in processing payroll and the impacts of the year-end payroll accrual. Taking these items in to consideration, the county would expect total payroll expenditures to be approximately 19% of the total annual budget at the end of the first quarter. Personnel costs at the end of Q1 2022 are slightly below this target percentage primarily due to vacant FTE positions. At the end of March 2022, the county had 67 FTE of vacant positions. Personnel costs impact all programs across the county and are typically a main factor in overall program expenditure variances to budget. For additional information on personnel costs please see the accompanying Trended Personnel Report.

Supplies & Services expenditures are typically more linear and through March 31, 2022, these expenditures are running as expected and only slightly ahead of the amount for the same period in 2021.

Fixed charges include property, liability, and worker's compensation insurance charges and Highway machinery rental. This category is running as expected through the first quarter and relatively flat to the same percentage from Q1'21.

Annual debt service is paid in two installments. The first installment of interest on issued debt is due March 1, and the second installment of interest and all principle is due September 1.

Capital outlay does not follow a linear pattern and there can vary significantly by quarter and from year to year. Capital outlay through the first quarter of 2022 is slightly ahead of the rate for 2021, but still low comparative to the budget. Capital spending tends to be higher in the third and fourth quarter of the year and we expect the outlay for the new highway facility will pick up during the remaining quarters of 2022. At this point in the year, the county has no reason not to expect the other budgeted capital outlays to occur.

Local community grants include American Rescue Plan Act (ARPA) funds that have been allocated for local not-for-profit organizations.

## **CONCLUSION**

Overall, at the end of the first quarter of 2022 the county is relatively in the same financial position as one year ago with regards to activity. Relative to the percentage of the budget YTY, revenues and expenditures are in-line with historical expectations and for the most part flat to those experienced in the first quarter of 2021. We are seeing some decline in the economic indicators for the first quarter, but we did experience low unemployment. The most significant economic indicator for the county to keep an eye on is inflation. The potential impact to sales tax collections due to inflation necessitates close monitoring during 2022. Despite this, it is impossible to draw any meaningful conclusions based on only the first quarter of data.

For additional information, department financial reports for the first quarter ended March 31, 2022 are available on the County website under "Report Central" via the URL: <https://www.co.eau-claire.wi.us/government/financial-information>.

I encourage you to contact me with any questions you may have.

Norbert Kirk, CPA, CMA  
Finance Director

**Eau Claire County  
Department Budget to Actual  
March 31, 2022  
at 05.18.22**

<u>Department</u>	<u>2022 YTD Actual Surplus/(Deficit)</u>	<u>2021 YTD Actual Surplus/(Deficit)</u>	<u>2022 Budget Expenses</u>	<u>2022 Actual Expenses</u>	<u>2022 % of Budget</u>	<u>2021 % of Budget</u>	<u>2022 Budget Revenues</u>	<u>2022 Actual Revenues</u>	<u>2022 % of Budget</u>	<u>2021 % of Budget</u>
<b>GENERAL FUND</b>										
Administration	30,315	19,713	268,866	36,902	13.73%	16.86%	268,866	67,217	25.00%	25.00%
Child Support	(222,782)	(234,848)	1,356,269	249,913	18.43%	18.91%	1,356,269	27,131	2.00%	1.34%
Circuit Court	(93,040)	150,352	1,098,537	187,452	17.06%	16.96%	1,098,537	94,413	8.59%	24.56%
Clerk of Courts	(35,538)	(66,203)	1,573,051	292,516	18.60%	18.99%	1,573,051	256,978	16.34%	24.88%
Corporation Counsel	64,148	37,905	789,969	134,605	17.04%	23.69%	789,969	198,754	25.16%	25.00%
County Board	5,785	3,055	214,585	47,861	22.30%	22.06%	214,585	53,646	25.00%	21.87%
County Clerk	53,077	(573)	331,706	61,452	18.53%	11.81%	331,706	114,529	34.53%	26.71%
Criminal Justice Services	47,761	81,224	1,173,404	198,777	16.94%	19.22%	1,173,404	246,538	21.01%	14.75%
District Attorney	(19,542)	(18,554)	1,233,042	200,696	16.28%	17.11%	1,233,042	181,154	14.69%	15.55%
Extension	45,810	44,666	296,490	28,847	9.73%	9.61%	296,490	74,657	25.18%	24.65%
Facilities	145,729	171,302	2,382,814	457,830	19.21%	17.50%	2,382,814	603,559	25.33%	24.96%
Finance	81,328	103,602	907,696	145,756	16.06%	13.40%	907,696	227,084	25.02%	25.48%
Human Resources	43,459	8,929	563,563	97,432	17.29%	23.33%	563,563	140,891	25.00%	25.00%
Information Services	(13,741)	134,293	2,128,404	554,842	26.07%	18.48%	2,128,404	541,101	25.42%	24.98%
Nondepartmental*	(2,503,994)	(2,835,420)	6,629,162	1,388,467	20.94%	28.96%	6,629,162	(1,115,527)	-16.83%	-15.52%
Parks and Forest	128,028	(22,805)	1,923,370	255,810	13.30%	15.00%	1,923,370	383,838	19.96%	13.24%
Planning and Development	(15,268)	59,281	1,679,252	350,232	20.86%	19.57%	1,679,252	334,964	19.95%	23.34%
Register in Probate	8,050	(13,630)	291,268	61,638	21.16%	28.21%	291,268	69,687	23.93%	23.61%
Register of Deeds	36,014	25,934	382,407	70,496	18.43%	18.46%	382,407	106,511	27.85%	26.00%
Sheriff	376,471	523,568	13,919,631	2,947,763	21.18%	20.34%	13,919,631	3,324,234	23.88%	24.29%
Treasurer	11,026	42,901	354,088	69,074	19.51%	19.38%	354,088	80,100	22.62%	32.11%
Veterans Office	31,424	14,967	369,734	47,810	12.93%	17.85%	369,734	79,234	21.43%	23.72%
<b>TOTAL GENERAL FUND</b>	<b>(1,795,479)</b>	<b>(1,770,341)</b>	<b>39,867,308</b>	<b>7,886,172</b>	<b>19.78%</b>	<b>20.60%</b>	<b>39,867,308</b>	<b>6,090,693</b>	<b>15.28%</b>	<b>15.85%</b>

\*Nondepartmental expenditures include, but are not limited to, the following: Community Agencies, Medical Examiner, Communciation Center, Health Department, Library, Beaver Creek, general fund transfers  
\*Nondepartmental revenues include county sales tax, forest crop taxes, other shared taxes, allocated property taxes, Medical Examiner fees, and other general government grants



Eau Claire County  
 Department Budget to Actual  
 March 31, 2022  
 at 05.18.22

Department	2022 YTD Actual Surplus/(Deficit)	2021 YTD Actual Surplus/(Deficit)	2022 Budget Expenses	2022 Actual Expenses	2022 % of Budget	2021 % of Budget	2022 Budget Revenues	2022 Actual Revenues	2022 % of Budget	2021 % of Budget
<b>HEALTH AND HUMAN SERVICES FUNDS</b>										
Human Services Fund	(790,621)	(1,709,860)	38,228,653	7,250,706	18.97%	19.46%	38,228,653	6,460,084	16.90%	14.56%
DHS Pass Thru Grant Fund^	(182,348)	-	9,158,577	386,164	4.22%	0.00%	9,158,577	203,816	2.23%	0.00%
<b>TOTAL HEALTH AND HUMAN SERVICES FUNDS</b>	<b>(972,969)</b>	<b>(1,709,860)</b>	<b>47,387,230</b>	<b>7,636,870</b>	<b>16.12%</b>	<b>15.55%</b>	<b>47,387,230</b>	<b>6,663,901</b>	<b>14.06%</b>	<b>11.64%</b>
<b>DEBT SERVICE FUND</b>	<b>1,855,019</b>	<b>1,872,721</b>	<b>15,946,360</b>	<b>1,809,059</b>	<b>11.34%</b>	<b>9.80%</b>	<b>15,946,360</b>	<b>3,664,078</b>	<b>22.98%</b>	<b>24.60%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>(147,173)</b>	<b>(303,555)</b>	<b>35,507,959</b>	<b>202,881</b>	<b>0.57%</b>	<b>0.94%</b>	<b>35,507,959</b>	<b>55,707</b>	<b>0.16%</b>	<b>0.00%</b>
<b>ENTERPRISE FUNDS</b>										
Airport	134,551	5,750	3,945,549	314,838	7.98%	8.26%	3,945,549	449,389	11.39%	8.38%
Highway	122,751	998,029	42,112,361	2,366,914	5.62%	6.45%	42,112,361	2,489,665	5.91%	10.63%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>257,302</b>	<b>1,003,780</b>	<b>46,057,910</b>	<b>2,681,752</b>	<b>5.82%</b>	<b>6.75%</b>	<b>46,057,910</b>	<b>2,939,054</b>	<b>6.38%</b>	<b>10.26%</b>
<b>SPECIAL REVENUE FUNDS</b>										
American Rescue Act Plan	(106,374)	-	10,163,130	110,563	1.09%	0.00%	10,163,130	4,189	0.04%	0.00%
Land Records Retained Fees	28,516	38,415	100,000	3,212	3.21%	1.51%	100,000	31,728	31.73%	39.93%
Watershed	10,359	7,561	238,619	5,459	2.29%	0.86%	238,619	15,818	6.63%	2.76%
Recycling	170,765	59,548	1,487,225	223,138	15.00%	15.13%	1,487,225	393,903	26.49%	19.26%
West Central Drug Task Force (Forfeiture Funds)	(23,485)	(23,881)	108,499	23,485	21.65%	22.33%	108,499	-	0.00%	0.00%
Aging and Disability Resource Center	(202,189)	(160,038)	3,141,645	630,465	20.07%	19.31%	3,141,645	428,277	13.63%	14.10%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>(122,408)</b>	<b>(78,395)</b>	<b>15,239,118</b>	<b>996,323</b>	<b>6.54%</b>	<b>16.41%</b>	<b>15,239,118</b>	<b>873,915</b>	<b>5.73%</b>	<b>14.88%</b>
<b>SUBTOTAL BEFORE INTERNAL SERVICE FUNDS</b>	<b>(925,708)</b>	<b>(985,650)</b>	<b>200,005,885</b>	<b>21,213,057</b>	<b>10.61%</b>	<b>11.76%</b>	<b>200,005,885</b>	<b>20,287,348</b>	<b>10.14%</b>	<b>11.14%</b>
<b>INTERNAL SERVICE FUNDS</b>										
Risk Management	(146,319)	226,841	1,669,247	499,986	29.95%	4.70%	1,669,247	353,667	21.19%	18.07%
Health Insurance	173,179	(333,196)	10,250,223	1,970,900	19.23%	30.10%	10,250,223	2,144,079	20.92%	26.14%
Shared Services	(19,806)	109,043	618,568	83,386	13.48%	1.79%	618,568	63,580	10.28%	15.69%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>7,053</b>	<b>2,689</b>	<b>12,538,038</b>	<b>2,554,272</b>	<b>20.37%</b>	<b>24.10%</b>	<b>12,538,038</b>	<b>2,561,326</b>	<b>20.43%</b>	<b>24.13%</b>
<b>TOTAL COUNTY</b>	<b>(918,655)</b>	<b>(982,962)</b>	<b>212,543,923</b>	<b>23,767,329</b>	<b>11.18%</b>	<b>12.55%</b>	<b>212,543,923</b>	<b>22,848,674</b>	<b>10.75%</b>	<b>11.97%</b>
<b>Original Adopted Budget</b>			<b>212,543,923</b>							

^The DHS Pass Thru Grant Fund holds activity related to Great Rivers IM Consortia pass thru grants and for the WI Basic County Allocation (BCA Payback) grant. These grants are not part of DHS's operations budget because the department is the intermediary between the state and the ultimate recipient.

**Eau Claire County  
Trended Personnel Costs  
Total Personnel  
March 31, 2022**

For comparative purposes, total personnel data below is presented at March 31, 2021 and 2022.

<b>Fund</b>	<b>DEPT Description</b>	<b>2021 Adjusted Budget</b>	<b>2021 YTD Q1</b>	<b>% Actual to Budget</b>	<b>2022 Adjusted Budget</b>	<b>2022 YTD Q1</b>	<b>% Actual to Budget</b>
100 - GENERAL FUND	Child Support agency	1,254,921	237,540	18.93%	1,269,594	237,787	18.73%
	Circuit Court	406,464	86,143	21.19%	500,315	94,127	18.81%
	Clerk of Courts	1,392,874	278,494	19.99%	1,500,371	278,521	18.56%
	Corporation Counsel	626,878	118,976	18.98%	771,278	133,015	17.25%
	County Administrator	161,665	37,241	23.04%	186,231	33,037	17.74%
	County Board	192,112	36,343	18.92%	181,927	36,835	20.25%
	County Clerk	262,295	52,001	19.83%	269,189	52,324	19.44%
	County Treasurer	291,648	61,681	21.15%	304,988	64,413	21.12%
	Criminal Justice Services	378,380	74,010	19.56%	394,812	53,990	13.67%
	District Attorney	996,690	192,909	19.36%	1,035,466	196,450	18.97%
	Extension	118,431	24,674	20.83%	123,019	25,036	20.35%
	Facilities	862,794	170,938	19.81%	944,092	190,622	20.19%
	Finance	693,080	104,588	15.09%	747,666	132,616	17.74%
	Human Resources	400,105	84,993	21.24%	493,789	89,292	18.08%
	Information Systems	1,105,833	225,581	20.40%	1,188,239	221,593	18.65%
	Parks & Forest	831,553	136,802	16.45%	932,991	138,478	14.84%
	Planning & Development	1,388,403	277,634	20.00%	1,464,500	298,381	20.37%
	Register of Deeds	290,356	54,073	18.62%	324,979	61,469	18.91%
	Register in Probate	285,422	82,088	28.76%	279,963	60,749	21.70%
	Sheriff	10,514,198	2,053,939	19.53%	10,979,905	2,086,737	19.01%
	Veterans Office	223,299	44,113	19.75%	333,595	45,349	13.59%
	Non-Departmental	450,000	-	0.00%	150,200	-	0.00%
<b>100 - GENERAL FUND Total</b>		<b>23,127,401</b>	<b>4,434,760</b>	<b>19.18%</b>	<b>24,377,109</b>	<b>4,530,822</b>	<b>18.59%</b>
201 - AMERICAN RESCUE PLAN		-	-	N/A	102,435	-	0.00%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	3,212	3.21%
205 - HUMAN SERVICES FUND		18,482,342	3,437,711	18.60%	21,074,557	3,502,479	16.62%
211 - RECYCLING PROGRAM FUND		93,860	12,350	13.16%	114,530	22,915	20.01%
215 - ADRC FUND		2,136,856	409,911	19.18%	2,221,888	420,033	18.90%
602 - AIRPORT FUND		550,760	109,132	19.81%	629,204	107,543	17.09%
701 - HIGHWAY FUND		4,985,211	962,520	19.31%	5,708,836	1,029,887	18.04%
703 - RISK MANAGEMENT FUND		158,259	23,545	14.88%	163,115	23,889	14.65%
704 - HEALTH INSURANCE FUND		-	-	N/A	23,018	5,289	22.98%
<b>Grand Total</b>		<b>49,634,689</b>	<b>9,389,929</b>	<b>18.92%</b>	<b>54,514,692</b>	<b>9,646,067</b>	<b>17.69%</b>

*Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.*

**Eau Claire County  
Trended Personnel Costs  
Regular Wages  
March 31, 2022**

For comparative purposes, regular wage data below is presented at March 31, 2021 and 2022.  
Regular wages include all regular and temporary positions.

<b>Fund</b>	<b>DEPT Description</b>	<b>2021 Adjusted Budget</b>	<b>2021 YTD Q1</b>	<b>% Actual to Budget</b>	<b>2022 Adjusted Budget</b>	<b>2022 YTD Q1</b>	<b>% Actual to Budget</b>
100 - GENERAL FUND	Child Support Agency	838,308	161,970	19.32%	871,076	158,457	18.19%
	Circuit Court	286,957	55,874	19.47%	345,988	61,528	17.78%
	Clerk of Courts	952,021	184,358	19.36%	1,014,981	186,126	18.34%
	Corporation Counsel	465,801	90,622	19.46%	593,597	91,694	15.45%
	County Administrator	131,216	30,405	23.17%	148,658	26,455	17.80%
	County Board	121,342	21,779	17.95%	115,546	22,336	19.33%
	County Clerk	178,807	34,016	19.02%	181,564	33,719	18.57%
	County Treasurer	214,069	44,628	20.85%	225,504	43,568	19.32%
	Criminal Justice Services	286,590	53,937	18.82%	301,085	41,100	13.65%
	District Attorney	721,330	134,717	18.68%	760,231	140,289	18.45%
	Extension	71,818	14,063	19.58%	75,829	14,477	19.09%
	Facilities	582,427	113,946	19.56%	620,199	119,056	19.20%
	Finance	500,379	86,607	17.31%	546,125	92,861	17.00%
	Human Resources	284,606	58,966	20.72%	333,669	61,266	18.36%
	Information Systems	797,759	153,007	19.18%	844,032	161,461	19.13%
	Parks & Forest	618,769	98,691	15.95%	706,838	100,977	14.29%
	Planning & Development	1,082,354	200,096	18.49%	1,148,777	204,551	17.81%
	Register of Deeds	200,627	36,271	18.08%	212,972	40,846	19.18%
	Register in Probate	208,187	34,632	16.64%	210,496	40,128	19.06%
	Sheriff	6,967,421	1,293,942	18.57%	7,269,643	1,328,732	18.28%
	Veterans Services	177,986	34,674	19.48%	251,421	35,782	14.23%
	Non-Departmental	450,000	-	0.00%	-	-	N/A
<b>100 - GENERAL FUND Total</b>		<b>16,138,774</b>	<b>2,937,202</b>	<b>18.20%</b>	<b>16,778,231</b>	<b>3,005,409</b>	<b>17.91%</b>
201 - AMERICAN RESCUE PLAN		-	-	N/A	66,477	-	0.00%
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	2,984	N/A
205 - HUMAN SERVICES FUND		12,697,729	2,272,476	17.90%	14,560,197	2,368,176	16.26%
211 - RECYCLING PROGRAM FUND		75,460	8,738	11.58%	78,068	14,757	18.90%
215 - ADRC FUND		1,521,269	286,465	18.83%	1,613,495	296,301	18.36%
602 - AIRPORT FUND		385,946	72,412	18.76%	428,130	76,288	17.82%
701 - HIGHWAY FUND		2,755,393	522,227	18.95%	3,153,992	564,566	17.90%
703 - RISK MANAGEMENT FUND		108,512	15,108	13.92%	112,662	15,508	13.77%
704 - HEALTH INSURANCE FUND		-	-	N/A	14,337	3,270	22.81%
<b>Grand Total</b>		<b>33,683,083</b>	<b>6,114,627</b>	<b>18.15%</b>	<b>36,791,252</b>	<b>6,343,989</b>	<b>17.24%</b>

Nondepartmental expenditures include countywide step increases, benefit increases, and benefit administration fees.

**Eau Claire County  
Trended Personnel Costs  
Overtime Wages  
March 31, 2022**

For comparative purposes, overtime wage data below is presented at March 31, 2021 and 2022.

<b>Fund</b>	<b>DEPT Description</b>	<b>2021 Adjusted Budget</b>	<b>2021 YTD Q1</b>	<b>% Actual to Budget</b>	<b>2022 Adjusted Budget</b>	<b>2022 YTD Q1</b>	<b>% Actual to Budget</b>
100 - GENERAL FUND	Child Support Agency	-	-	N/A	-	8	N/A
	Circuit Court	-	120	N/A	-	31	N/A
	Clerk of Courts	300	-	0.00%	300	-	0.00%
	Corporation Counsel	-	-	N/A	200	6	3.24%
	County Administrator	-	2	N/A	-	-	N/A
	County Board	-	-	N/A	-	-	N/A
	County Clerk	-	-	N/A	-	-	N/A
	County Treasurer	1,000	280	28.01%	1,000	570	56.97%
	Criminal Justice Services	-	-	N/A	-	-	N/A
	District Attorney	-	-	N/A	-	3	N/A
	Extension	-	-	N/A	-	-	N/A
	Facilities	15,000	2,713	18.09%	15,000	2,496	16.64%
	Finance	4,000	545	13.62%	2,500	47	1.88%
	Human Resources	-	-	N/A	-	66	N/A
	Information Systems	-	-	N/A	-	4	N/A
	Parks & Forest	2,470	260	10.55%	1,300	132	10.13%
	Planning & Development	1,750	39	2.23%	400	38	9.56%
	Register of Deeds	-	-	N/A	-	-	N/A
	Register in Probate	-	-	N/A	-	-	N/A
	Sheriff	445,630	84,905	19.05%	295,630	92,063	31.14%
	Veterans Services	200	-	0.00%	-	120	N/A
<b>100 - GENERAL FUND Total</b>		<b>470,350</b>	<b>88,864</b>	<b>18.89%</b>	<b>316,330</b>	<b>95,584</b>	<b>30.22%</b>
201 - AMERICAN RESCUE PLAN		-	-	N/A	-	-	N/A
202 - COUNTY LAND RECORDS FUND		-	-	N/A	-	-	N/A
205 - HUMAN SERVICES FUND		-	18,869	N/A	-	12,432	N/A
211 - RECYCLING PROGRAM FUND		-	-	N/A	-	-	N/A
215 - ADRC FUND		-	136	N/A	-	306	N/A
602 - AIRPORT FUND		12,000	3,664	30.54%	14,814	3,528	23.82%
701 - HIGHWAY FUND		259,181	75,119	28.98%	224,228	72,797	32.47%
703 - RISK MANAGEMENT FUND		-	-	N/A	-	-	N/A
704 - HEALTH INSURANCE FUND		-	-	N/A	-	-	N/A
<b>Grand Total</b>		<b>741,531</b>	<b>186,653</b>	<b>25.17%</b>	<b>555,372</b>	<b>184,647</b>	<b>33.25%</b>

**Eau Claire County  
Trended Personnel Costs  
Benefits  
March 31, 2022**

For comparative purposes, benefit data below is presented at March 31, 2021 and 2022.

Benefits includes, but is not limited to, health insurance premiums, 'HSA contributions, and employee benefit administrative fees.

Fund	DEPT Description	2021 Adjusted		% Actual to Budget	2022 Adjusted		% Actual to Budget
		Budget	2021 YTD Q1		Budget	2022 YTD Q1	
100 - GENERAL FUND	Child Support Agency	416,613	75,570	18.14%	398,518	79,323	19.90%
	Circuit Court	119,507	30,149	25.23%	154,327	32,568	21.10%
	Clerk of Courts	440,553	94,136	21.37%	485,090	92,395	19.05%
	Corporation Counsel	161,077	28,354	17.60%	177,481	41,315	23.28%
	County Administrator	30,449	6,833	22.44%	37,573	6,582	17.52%
	County Board	70,770	14,564	20.58%	66,381	14,499	21.84%
	County Clerk	83,488	17,985	21.54%	87,625	18,606	21.23%
	County Treasurer	76,579	16,773	21.90%	78,484	20,275	25.83%
	Criminal Justice Services	91,790	20,074	21.87%	93,727	12,890	13.75%
	District Attorney	275,360	58,192	21.13%	275,235	56,158	20.40%
	Extension	46,613	10,610	22.76%	47,190	10,559	22.38%
	Facilities	265,367	54,279	20.45%	308,893	69,069	22.36%
	Finance	188,701	17,437	9.24%	199,041	39,708	19.95%
	Human Resources	115,499	26,026	22.53%	160,120	27,960	17.46%
	Information Systems	308,074	72,574	23.56%	344,207	60,128	17.47%
	Parks & Forest	210,314	37,851	18.00%	224,853	37,369	16.62%
	Planning & Development	304,299	77,499	25.47%	315,323	93,792	29.74%
	Register of Deeds	89,729	17,802	19.84%	112,007	20,623	18.41%
	Register in Probate	77,235	47,455	61.44%	69,467	20,621	29.68%
	Sheriff	3,101,147	675,092	21.77%	3,414,632	665,943	19.50%
	Veterans Services	45,113	9,439	20.92%	82,174	9,447	11.50%
	Non-Departmental	-	-	N/A	150,200	-	0.00%
<b>100 - GENERAL FUND Total</b>		<b>6,518,277</b>	<b>1,408,694</b>	<b>21.61%</b>	<b>7,282,548</b>	<b>1,429,829</b>	<b>19.63%</b>
201 - AMERICAN RESCUE PLAN		-	-	N/A	35,958	-	0.00%
202 - COUNTY LAND RECORDS FUND		100,000	-	0.00%	100,000	228	0.23%
205 - HUMAN SERVICES FUND		5,784,613	1,146,365	19.82%	6,514,360	1,121,871	17.22%
211 - RECYCLING PROGRAM FUND		18,400	3,613	19.64%	36,462	8,158	22.37%
215 - ADRC FUND		615,587	123,311	20.03%	608,393	123,426	20.29%
602 - AIRPORT FUND		152,814	33,056	21.63%	186,260	27,726	14.89%
701 - HIGHWAY FUND		1,970,637	365,173	18.53%	2,330,616	392,524	16.84%
703 - RISK MANAGEMENT FUND		49,747	8,438	16.96%	50,453	8,381	16.61%
704 - HEALTH INSURANCE FUND		-	-	N/A	8,681	2,019	23.26%
<b>Grand Total</b>		<b>15,210,075</b>	<b>3,088,649</b>	<b>20.31%</b>	<b>17,153,731</b>	<b>3,114,162</b>	<b>18.15%</b>

\*The Highway fund includes an adjustment to other benefits related to cost pooling requirements.

**Eau Claire County  
Annual Sales Tax Collections**

<b>Month</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Cumulative YTY Change</b>	<b>2021 % of Budget</b>	<b>2022% of Budget</b>
January	\$ 919,229	\$ 838,139	\$ 974,265	\$ 136,126	7.98%	8.31%
February	801,924	954,608	962,078	143,596	17.07%	16.52%
March	682,340	1,035,307	974,660	82,949	26.93%	24.84%
<b>Total YTD</b>	<b>\$ 2,403,493</b>	<b>\$ 2,828,055</b>	<b>\$ 2,911,004</b>			
<b>Budget</b>	<b>\$ 10,850,960</b>	<b>\$ 10,500,960</b>	<b>\$ 11,718,000</b>			
<b>Actual Collections</b>	<b>\$ 10,982,263</b>	<b>\$ 12,947,112</b>				
<b>Surplus</b>	<b>\$ 131,303</b>	<b>\$ 2,446,152</b>				

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

**Eau Claire County  
Annual Sales Tax Collections**

Month	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
January	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265
February	532,904	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078
March	834,428	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660
April	606,312	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	
May	783,189	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	
June	924,281	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	
July	655,631	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	
August	823,653	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	
September	805,689	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	
October	655,379	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	
November	872,360	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	
December	774,289	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	
<b>Total</b>	<b>\$ 8,905,873</b>	<b>\$ 9,577,013</b>	<b>\$ 10,063,370</b>	<b>\$ 10,101,277</b>	<b>\$ 10,525,839</b>	<b>\$ 11,033,555</b>	<b>\$ 11,109,693</b>	<b>\$ 10,982,263</b>	<b>\$ 12,947,112</b>	<b>\$ 2,911,004</b>
<b>Budgeted</b>	<b>\$ 8,060,000</b>	<b>\$ 8,586,000</b>	<b>\$ 8,950,000</b>	<b>\$ 9,280,000</b>	<b>\$ 9,600,000</b>	<b>\$ 10,100,000</b>	<b>\$ 10,849,216</b>	<b>\$ 10,850,960</b>	<b>\$ 10,500,960</b>	<b>\$ 11,718,000</b>
Surplus	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ (8,806,996)
<b>Total County Taxable Sales</b>	<b>\$ 1,781,174,600</b>	<b>\$ 1,915,402,600</b>	<b>\$ 2,012,674,000</b>	<b>\$ 2,020,255,414</b>	<b>\$ 2,105,167,718</b>	<b>\$ 2,206,710,922</b>	<b>\$ 2,221,938,672</b>	<b>\$ 2,196,452,592</b>	<b>\$ 2,589,422,476</b>	<b>\$ 582,200,744</b>
<b>Monthly Average</b>	<b>\$ 742,156</b>	<b>\$ 798,084</b>	<b>\$ 838,614</b>	<b>\$ 841,773</b>	<b>\$ 877,153</b>	<b>\$ 919,463</b>	<b>\$ 925,808</b>	<b>\$ 915,189</b>	<b>\$ 1,078,926</b>	<b>\$ 970,335</b>

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 836,554	\$ 838,139
February	\$ 797,797	\$ 801,924
March	\$ 922,005	\$ 959,733
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	\$ 902,305	\$ 946,310
December	\$ 1,067,982	\$ 1,069,954

**Eau Claire County  
Annual Vehicle Registration Fee Collections**

<b>Month</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Cumulative YTY Change</b>	<b>2021 % of Budget</b>	<b>2022% of Budget</b>
January	\$ 179,440	\$ 183,874	\$ 173,312	\$ (10,562)	7.66%	6.67%
February	187,426	185,387	186,926	(9,023)	15.39%	13.86%
March	229,001	252,022	247,218	(13,827)	25.89%	23.36%
April	223,042	233,777	221,744	(25,859)	35.63%	31.89%
<b>Total</b>	<b>\$ 818,909</b>	<b>\$ 855,059</b>	<b>\$ 829,199</b>			
<b>Budget</b>	<b>\$ 2,300,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,600,000</b>			
<b>Actual Collections</b>	<b>\$ 2,424,099</b>	<b>\$ 2,473,691</b>				
<b>Surplus</b>	<b>\$ 124,099</b>	<b>\$ 73,691</b>				

Monthly amounts reflect vehicle registration fees earned. Payments received approximately one month later.



**Eau Claire County**  
**Annual Vehicle Registration Fee Collections**

<b>Month</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
January	\$ 217,841	\$ 179,440	\$ 183,874	\$ 173,312
February	170,323	187,426	185,387	186,926
March	225,742	229,001	252,022	247,218
April	238,091	223,042	233,777	221,744
May	221,855	217,201	217,849	
June	219,188	232,732	241,106	
July	246,307	229,635	232,220	
August	214,965	221,989	224,947	
September	199,255	201,172	203,141	
October	190,967	194,406	182,297	
November	145,564	158,765	163,674	
December	161,945	149,291	153,400	
<b>Total</b>	<b>\$ 2,452,040</b>	<b>\$ 2,424,099</b>	<b>\$ 2,473,691</b>	<b>\$ 829,199</b>
<b>Budget</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,600,000</b>
<b>Surplus</b>	<b>\$ 152,040</b>	<b>\$ 124,099</b>	<b>\$ 73,691</b>	
<b>Monthly Average</b>	<b>\$ 204,337</b>	<b>\$ 202,008</b>	<b>\$ 206,141</b>	<b>\$ 207,300</b>

Monthly amounts reflect vehicle registration fees earned. Payments received approximately one m

<b>4 Year Average and Median</b>		
<b>Month</b>	<b>Monthly Avg</b>	<b>Median</b>
January	\$ 188,617	\$ 181,657
February	\$ 182,515	\$ 186,156
March	\$ 238,496	\$ 238,110
April	\$ 231,637	\$ 233,777
May	\$ 218,968	\$ 217,849
June	\$ 231,009	\$ 232,732
July	\$ 236,054	\$ 232,220
August	\$ 220,633	\$ 221,989
September	\$ 201,189	\$ 201,172
October	\$ 189,223	\$ 190,967
November	\$ 156,001	\$ 158,765
December	\$ 154,879	\$ 153,400

**FACT SHEET**  
**File No. 22-23/032**

The U.S. Treasury released the final rule guidance for the American Rescue Plan Act (ARPA) to be effective April 1, 2022. Under the public sector revenue category, the final rule added a provision for counties to elect a standard allowance of up to \$10 million of ARPA Recovery Funds to be classified as lost revenue without applying the Treasury revenue loss formula to actual financial results. The election is a one-time election to choose either the standard \$10 million allowance or calculate the actual lost revenue as incurred using a 5.2% growth factor over the period 2020-2024.

ARPA funds classified under the revenue loss category are to be utilized for general government services. Government services is defined to include any service traditionally provided by a government. This eligible use is more flexible and may be used for a broad range of government services, programs, and projects outside of the typical eligible uses of recovery funds under the final rule. However, revenue loss funds can not be used for rainy day funds or debt services.

The calculation of revenue loss is based on the audited financial results for each fiscal year and will be reported in the first reporting period following the official release of the external financial statements for the county. Based on the Treasury annual growth factor of 5.2% from the base year of 2019 and actual and projected annual results, counties can estimate the potential revenue loss that may occur to compare to the standard allowance of \$10 million.

For Eau Claire County, the actual and the estimated revenue loss is shown below.

Year	Counterfactual Revenue (1)	Actual/Estimated Revenue (2)	Actual or Estimate	Annual Lost Revenue Calculation	Cumulative Lost Revenue
2020	\$ 89,297,483	\$ 84,706,210	Actual	\$ 4,591,273	\$ 4,591,273
2021	93,940,952	87,474,656	Estimate	6,466,296	11,057,569
2022	98,825,882	90,333,584	Estimate	8,492,298	19,549,867
2023	103,964,828	93,285,949	Estimate	10,678,878	
<b>Total</b>	<b>\$ 386,029,144</b>	<b>\$ 355,800,399</b>		<b>\$ 30,228,745</b>	

**(1) - Represents the base year of 2019 increased by the Treasury growth factor of 5.2% annually**

**(2) - Assumes actual revenue in subsequent years grows at the historical average growth rate from 2016-2019 of 3.3%**

Based on the above calculations, Eau Claire County would be projected to have lost revenue of more than the \$10 million standard allowance after the 2021 financial results are released in July 2022 and would be able to classify nearly all of the \$20.2 million of ARPA funds received as lost revenue after the 2022 results are released in July 2023.

Respectfully Submitted,

Norbert Kirk, Finance Director

2  
3 A RESOLUTION TO AUTHORIZE THE APPROVAL TO CALCULATE ACTUAL  
4 REVENUE LOSSES INCURRED FOR EACH OF THE YEARS 2020 – 2023 DUE TO THE  
5 PUBLIC HEALTH EMERGENCY CREATED BY THE COVID-19 PANDEMIC FROM THE  
6 PREVIOUSLY AWARDED AMERICAN RESCUE PLAN ACT FUNDS.  
7

8 WHEREAS, the overview of the U.S. Treasury Final Rule of Coronavirus State and  
9 Local Fiscal Recovery Funds provides the ability for Eau Claire County to take a one-time  
10 allowance for the actual revenue losses as incurred for each of the years 2020, 2021, 2022, and  
11 2023, as public revenue losses for the county; and  
12

13 WHEREAS, this provision allows more flexibility for the County to determine whether  
14 taking a one-time allowance for the actual revenue lost for the years 2020 – 2023 or taking the  
15 standard allowance of \$10,000,000.00 is more beneficial to the county; and  
16

17 WHEREAS, based on the actual loss for 2020, combined with the estimated losses for  
18 2021, 2022, and 2023 using a 5.2% growth factor, Eau Claire County will exceed the standard  
19 allowance of \$10,000,000.00.  
20

21 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of  
22 Supervisors hereby authorizes Eau Claire County to take the actual revenue losses incurred in  
23 2020, 2021, 2022, and 2023, due to the public health emergency created by the Covid-19  
24 pandemic from the previously awarded American Rescue Plan Act Funds.  
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27 ENACTED:  
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41 Committee on Finance and Budget

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Committee on Administration

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FACT SHEET  
TO FILE NO. 22-23/034

This resolution is to abolish an existing vacant position for a Fiscal Associate IV position in the Finance department and replaces it with an Internal Control Specialist position. The job responsibilities of this position have expanded to include a greater role in the design, documentation, and testing of internal control processes and procedures within the County than was previously included.

There continues to be a need to formalize the internal control structure of the County and establish consistent documentation as well as implement monitoring of controls throughout the year. This position will assist the Finance Director with the assessment of key internal controls in each department, as well as the design and implementation of consistent documentation. In addition, this position will assist in the periodic monitoring and testing of internal controls.

The updated job description was submitted to Dr. McGrath for a rating review. Dr. McGrath supported a title change to Internal Control Specialist and a change to pay grade O.

Fiscal Impact: The annual fiscal impact is \$18,342, although the 2022 impact is mitigated by savings from the Fiscal Associate IV position not yet being filled.

Respectfully Submitted,

*Norbert Kirk*

Norbert Kirk  
Finance Director

2  
3 ABOLISHING THE 1.0 FTE FISCAL ASSOCIATE IV POSITION IN THE EAU CLAIRE  
4 COUNTY FINANCE DEPARTMENT AND CREATING 1.0 FTE INTERNAL CONTROL  
5 SPECIALIST POSITION

6 WHEREAS, the Finance Department evaluates position vacancies as part of long range  
7 strategic plans as well as organizational structure; and

8  
9 WHEREAS, the Finance Department assessed job descriptions and the structure  
10 surrounding the departments current workforce; and

11  
12 WHEREAS, the Finance Department has a current Fiscal Associate IV vacancy and  
13 the position responsibilities have changed to support the department vision, an updated  
14 position description was submitted to Human Resources for review; and

15  
16 WHEREAS, after a review of the duties of the revised position the recommendation  
17 was the position title should change to Internal Control Specialist at pay grade "O".

18  
19 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of  
20 Supervisors hereby approves abolishing the 1.0 FTE of Fiscal Associate IV position  
21 in the Finance Department and creating a 1.0 FTE Internal Control Specialist position.  
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24 ENACTED:

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37 Human Resources Committee

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Finance & Budget Committee

38 Dated June 20, 2022  
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FACT SHEET

TO FILE NO. 22-23/035

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 and remits the collected fees to Eau Claire County.

2021 Statistics

172 death certificates signed

0 disinterment

975 cremation permits issued

Fiscal Impact: Will vary each year. Based on the 2021 results, the estimated additional annual revenue is approximately \$12,400. The fee increase would be effective August 1, 2022.

Respectfully Submitted,

Norbert Kirk  
Finance Director

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TO AMEND 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 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, ~~\$162.21~~173.56 shall be collected for the issuance of a cremation permit in accordance with Wis. Stat. § 59.36, ~~\$108.13~~115.70 as the fee for signing death certificates and ~~\$54.07~~55.77 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>.

ENACTED:

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Committee on Finance & Budget

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022.



# memo

To: Eau Claire County Board of Supervisors  
Eau Claire County Department Heads

From: Kathryn Schauf, County Administrator

Date: May 31, 2022

Re: Eau Claire County 2023 Budget Guidelines

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As we approach the time of year where we are pulling together our estimates for budgetary purposes, I would ask that our Department Head team take time to reflect on the future state of what we provide for service and how we provide that service.

Through COVID we learned that we could expand our use of technology and online resources to provide the community we serve with easier to access and streamlined service. Each of us should be looking beyond the status-quo to ascertain what changes will lead to better future outcomes. Do existing levels of staffing need to be retained or can we streamline and retool processes to eliminate manual processes? It challenges every member of the county team – whether employee or elected official to think differently about how we provide service and where we want to invest.

The State of Wisconsin continues to limit the levy increase in property taxes to be solely based on percentage of net new construction. We have seen growth in our area, and sales tax has performed better than anticipated. The challenge once again is to think differently about the way we accomplish our work. We are looking to have departments design budgets that hold levy increases as close to zero as possible. We also need to go into this budget cycle with the “What” and “How” being foremost in our thinking. What are we providing and how? How do those line up with the strategic policy direction provided by the board? A budget is a dialog about these issues – not just a math problem.

- We already know that many areas are seeing increases in cost as a result of inflation and the economy– this will affect our ability to add new programming or expand existing programming.
- A 3% COLA plus a July step increase will be a part of the budget.
- The cost for health insurance has a not to exceed increase limit of 9.5%. While we won't know the final amount until mid-July, we don't believe it will reach the limit. In the meantime, the Human Resources and Finance teams are working to provide the best estimate possible for inclusion in your wage worksheets.





Department Head's - as in the past year we will convene as a group to discuss requests and to navigate a path forward that will work for all of areas of service.

**GUIDELINES:**

1. Departments are encouraged to look for alternative funding and revenue streams for programs. Cooperative partnerships, cost saving programs with other departments, outside agencies or other counties will continue to be given high priority. Innovative program proposals within existing funding, cost saving prevention programs or programs that generate new revenue will also be given high priority.
2. Crafting budgets if additional personnel are being considered will require identifying the revenue from sources other than levy, or repurposing levy from other line items in prior years. Any position changes, regardless of funding source, should be explained in detail including an explanation of how it is a necessary (critical) addition to the department. Appropriate levels of cost-of-living increases will be given more priority than new positions.
3. Departments must include a list of revenue sources, other than county levy, with expected revenue amounts. Changes in revenue from the prior year must be clearly identified and explained. Revenue assumptions are a key discussion point. Our worksheets will incorporate room for additional narrative on revenue changes.
4. County user fees shall be reviewed for potential increases commensurate with the increased cost of doing business. The review of fee schedules should include analysis of cost recovery for services. All user fee recommendations approved by oversight committees are due to the County Administrator's office by August 20, 2022.
5. Department budget proposals, (financial portion) with supporting documentation, shall be submitted electronically to the Finance Director by June 30, 2022.

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[kathryn.schauf@co.eau-claire.wi.us](mailto:kathryn.schauf@co.eau-claire.wi.us) • [www.co.eau-claire.wi.us](http://www.co.eau-claire.wi.us)

# Preliminary and Subject to Change

## 2022 Joint Budget Meetings

- July 18 4:00 p.m. – ADRC
- July **20 and 27** 3:00 p.m. – Jud & Law
- July 22 8:30 a.m. – Human Resources
- August 8 5:00 p.m. – Parks & Forest
- August 9 5:00 p.m. – Planning & Development
- August 11 at 8:30 a.m. – Highway
- August 24 at 4:00 p.m. - Extension

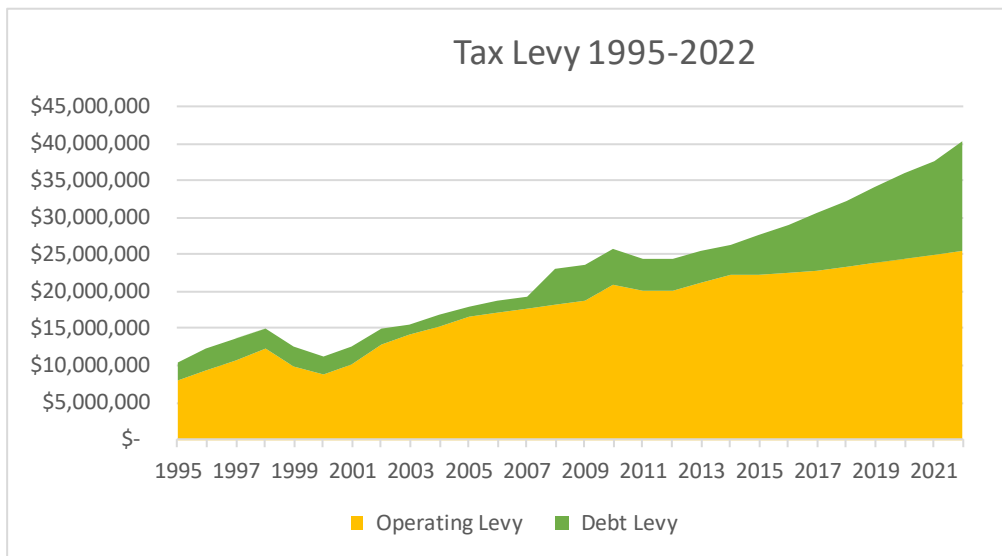
**FACT SHEET**  
**File No. 22-23/025**

As a result of the State of Wisconsin 2006 imposed property tax levy limits on municipal and county governments and decisions made prior to the implementation of the 0.5% County sales tax, the County has been forced to borrow funds to support programs and activities that would have otherwise been a component of the operational levy.

The County implemented the additional sales tax effective starting in 1999. For the years 1999-2001, the operational tax levy was significantly reduced (~30%) as an offset for the additional sales tax. Prior to the reduction, the operating levy had been increasing at a rate of ~15% per year. In 2002, the County restored the operational levy to a level that was similar to 1998. For the three years preceding the levy limit (2003-2005), the County averaged an increase in the operating levy of ~8.5% annually.

As a result of the levy reductions for 1999-2001, the levy limit imposed on the County in 2006 was artificially low. The average increase in operating levy since the limit was imposed has been 2.6%, which has resulted in the County having to borrow funds to finance projects, such as highway/bridge maintenance, that would have otherwise been funded by the operating levy. For every \$1 borrowed, the final cost to the County is \$1.05-\$1.10 depending on the interest rate, the length of maturity, and any premium received.

The chart below illustrates the historical operating and debt service tax levies for the years 1995-2022.



Respectfully Submitted,

Norbert Kirk, Finance Director

March 17, 2022

Dear elected official,

Enclosed with this letter you will find a resolution that Eau Claire County has sent to all our elected officials including our Governor.

With rising inflation, the rising cost of energy, and the competition for labor from the private sector it's becoming harder and harder to keep a budget with the current levy in place on all of us to manage our cities, towns, townships that we are all responsible for. If you agree, please join Eau Claire County in protesting our current levy limits.

As you can see from our enclosed resolution, we are not asking for an ability to spend at will, we are asking for the ability to pay our bills and retain our people.

Your assistance is greatly appreciated,

A handwritten signature in black ink, appearing to read "Jerry Burkett". The signature is fluid and cursive, with a large initial "J" and "B".

Jerry  
Burkett  
Vice Chair  
Eau Claire  
County

2  
3 REQUESTING THE STATE LEGISLATURE TO MODIFY LEVY LIMITS  
4

5 WHEREAS, in an effort to control and reduce the annual increase in property tax rates,  
6 the State of Wisconsin in 2006 imposed property tax levy limits on municipal and county  
7 governments; and  
8

9 WHEREAS, in 2011, the State modified the levy limit requirement by allowing local  
10 governments an annual increase in the property tax levy based upon a percentage of the value  
11 offset new construction; and  
12

13 WHEREAS, in Eau Claire County, the allowable increase to the tax levy attributable to  
14 the annual percentage increase in the value of net new construction averages out to ~\$495,000  
15 per year over the last five years and that amount fails to sufficiently fund annual increases in  
16 Eau Claire County operational costs; and  
17

18 WHEREAS, 2020 census data indicates that the population of Eau Claire County  
19 increased by 7.1% or 6,974 individuals compared to the 2010 census data; and  
20

21 WHEREAS, the 2016 - 2020 increase in Wisconsin's consumer price index (CPI)  
22 averages out to a 1.57% annual increase according to data compiled by the Wisconsin  
23 Employment Relations Commission; and  
24

25 WHEREAS, the upswing in population is causing an increase in demand for additional  
26 county services affecting all county departments, most notably the Sheriff's Office and the  
27 Highway Department; and  
28

29 WHEREAS, along with all other Wisconsin counties, Eau Claire County continues to  
30 experience annual operational cost increases led primarily by higher fuel, material, insurance  
31 and labor costs as indicated by the annual rate of increase in the CPI; and  
32

33 WHEREAS, all other sources of Eau Claire County revenues, including the annual  
34 allowable increase in the property tax levy, have now proven to be insufficient to fund annual  
35 operational cost increases; and  
36

37 WHEREAS, there is no reliable means other than the annual tax levy to fund for the  
38 demand for services caused by the population increase and to fund for the annual increases in  
39 the CPI as experienced by Eau Claire County; and  
40

41 WHEREAS, the eighteen (18) municipalities located within Eau Claire County are also  
42 experiencing similar operational cost funding shortfalls.

1 NOW, THEREFORE BE IT RESOLVED that the Eau Claire County Board of  
2 Supervisors hereby requests the Wisconsin State Legislature to consider the following  
3 modifications to the levy limits imposed upon Wisconsin municipal and county  
4 governments:

5  
6 1. In 2022 for 2023, permit all units of county and municipal government who  
7 have experienced an increase in population since the 2010 census, a one-time allowable  
8 increase to the county's base levy amount of no more than 10% above their adopted-2022  
9 property tax levy.

10  
11 2. In 2022 for 2023, permit an annual allowable increase in the property tax levy  
12 based upon the existing formula of a percentage of the annual increase in the value of net  
13 new construction plus the annual overall percentage increase in the Wisconsin consumer  
14 price index as compiled annually by the Wisconsin Employment Relations Commission.

15  
16 BE IT FURTHER RESOLVED, that the County Clerk provide a copy of this resolution  
17 to Governor Tony Evers, to all of the state legislators representing Eau Claire County and to the  
18 Wisconsin Counties Association.

19  
20 ADOPTED

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31 Committee on Finance & Budget

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31 Committee on Administration

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33  
34 Dated this \_\_\_\_ day of June 2022

Dated this 14<sup>th</sup> day of June 2022.

35  
36 JB/yk