



AGENDA
Committee on Finance & Budget

Thursday, April 13, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

Public Access:

Dial in Number: 415.655.0001

Access Code: 2593 585 3512

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m7ed57352ef8b9b3b83fe42d4d0e4afe0>

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review and Approval of Meeting Minutes / Discussion – Action
5. Proposed Resolution 23-24/004 “Authorizing the Use of the Statewide Debt Collection Program through Wisconsin Department of Revenue” / Discussion – Action
6. Proposed Resolution 23-24/005 “Ratifying a 5-Year Agreement Between Eau Claire and Chippewa Counties; Authorizing the County Board Chair and the County Clerk to Execute the Agreement on Behalf of Eau Claire County” / Discussion – Action
7. In Rem Process / Discussion
8. Q4 2022 Department Financial Reports / Discussion
 - a. County Clerk
 - b. Treasurer
 - c. Finance
9. 2024 Budget Process / Discussion
10. Debt and Capital Strategy / Discussion – Action
11. Financial Policy Review / Discussion – Action
 - a. Carryforward/Nonlapsing Accounts
 - b. Revenue Availability
 - c. Budget Deviation
12. Future Meetings and Agenda Items / Discussion
13. Adjourn

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

Prepared by: Amy Weiss

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MINUTES
Committee on Finance & Budget

Thursday, March 9, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3420

721 Oxford Ave, Eau Claire, WI

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

Supervisors absent: Supervisor Robin Leary

Other Supervisors present: Connie Russell, Judy Gatlin, Gerald Wilkie

Staff present: Norb Kirk, Finance Director; Sharon McIlquham, Corporation Counsel; Linda Struck, ADRC Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager

Chair Zook called the Committee on Finance & Budget to order at 4:00 pm and confirmed compliance with open meetings law.

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

No members of the public were present or wished to speak.

Review and Approval of Meeting Minutes

Motion: Folstad moved approval as submitted

Vote: 4-0 via voice vote

Without objection, the addendum items were discussed first.

The committee discussed various options for funding the approved 2023 capital projects. These included using general fund balance, reallocating ARPA funds, and reallocating interest income. Sisk and Folstad presented concerns that using fund balance instead of bonding would result in depleting fund balance below the policy amount, unless the policy is updated.

Proposal: Zook amendment to budget to change funding source from bonding to fund balance

Proposed Resolution 22-23/098 “Authorizing a 2023 Budget Amendment for Funding to Cover the 2023 Eau Claire County Capital Project Expenditures”

Motion: Dunning moved approval as presented; in accordance with Zook

Vote: motion passes via roll call vote

Folstad: aye, Dunning: aye, Sisk: aye, Zook: aye

Proposed Resolution 22-23/091 “Abolishing One (1.0 FTE) Judicial Assistant and Creating One (1.0 FTE) Supervising Judicial Assistant”

Motion: Folstad moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 22-23/093 “Creating 1.0 (FTE) Nutrition Program Cook Position in the Eau Claire County Aging and Disability Resource Center (ADRC)”

Motion: Sisk moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 22-23/096 “Authorizing a 2023 Budget Amendment to Create 1.0 FTE Nutrition Program Cook Position in the Eau Claire County Aging & Disability Resource Center (ADRC)”

Motion: Folstad moved approval as presented

Vote: 4-0 via voice vote



MINUTES
Committee on Finance & Budget

Thursday, March 9, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3420

721 Oxford Ave, Eau Claire, WI

Proposed Ordinance 22-23/090 “To Amend Section 2.12.140B. of the code: Medical Examiner System”

Motion: Folstad moved approval as presented

Vote: 4-0 via voice vote

Norb Kirk presented a brief review of the procurement card audit for the year ended December 31, 2022. The committee reviewed the handout with statistics.

Financial Policy Review

Fund Balance: The committee reviewed proposed changes to the county’s fund balance policy as drafted by Chair Zook. Norb Kirk noted that the first quarter estimate may not very valuable due to the reimbursement nature of most county revenue. Zook wants debt payment restriction out, but Sisk and Folstad agree that this is a good safeguard. Zook does not believe ECC has a need for a high fund balance because ECC has not yet had a historical need to use a lot of fund balance. Norb Kirk mentioned that exceedingly high sales tax collections over the last two years contributed to the surplus in general fund balance. This is a volatile funding source and should not be relied upon to come in over budget consistently. Kathryn Schauf noted that the only way the county replenishes the fund balance is by having a year where revenues exceed expenditures. The county’s risk profile increases because of its dependence on sales tax.

Motion: Folstad moved to increase upper limit to 35%

Vote: 2-2 via voice vote, motion fails

Motion: Sisk moved to increase lower limit to 25% and upper limit to 35%

Vote: 2-2 via voice vote, motion fails

Motion: Dunning moved approval as presented by Chair Zook

Vote: 4-0 via voice vote

Debt Management & Strategy: The committee reviewed proposed changes to the county’s debt management policy as drafted by Chair Zook. The board shall review the quarterly unpaid taxes report.

Motion: Sisk moved approval as presented by Chair Zook

Vote: 4-0 via voice vote

The committee reviewed the final 2022 sales tax report. Chair Smiar noted that most economists are anticipating an economic recession.

The committee postponed discussion on the 2024 budget process to the next meeting.

Motion: Sisk moved approval

Vote: 4-0 via voice vote

Future Meetings: March 21, 6:30 pm prior to board meeting, April 13 regular board meeting

Agenda Items: approve Highway interest earned on invested highway funds to be used by highway, future joint meeting with Highway to discuss VRF

The committee adjourned at 5:30 pm.

Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 23-24/004

This resolution authorizes departments of Eau Claire County to utilize the Statewide Debt Collection Program through the Wisconsin Department of Revenue for the collection of debt. Advantages to using the Statewide Debt Collection Program include the resources the State has to determine what individuals can reasonably pay, the ability to do wage garnishments and bank levies, and for the State to add a collection fee above the amount of debt owed.

Fiscal impact: Unknown

Respectfully Submitted,



Jake Brunette
Assistant Corporation Counsel

Introduction

This agreement between the _____, (hereafter referred to as “agency”) and the Wisconsin Department of Revenue (hereafter referred to as “department”) will set forth the requirements and expectations relating to debt collection services.

Statutory Authority

The department is authorized pursuant to sec. 71.93(8), Wis. Stats., to enter into a written agreement to collect any amount owed to the agency.

Duties of the Agency

1. Debt sent to the department for collection must be:
 - Greater than \$50.00
 - At least 90 days past due, unless the agency is negotiating a payment plan, has an active payment plan in good standing, the debtor has filed for bankruptcy, the debtor is deceased, or the debtor has objected to the basis of the debt and the agency is responding to the objection
 - Reduced to a judgment or the debtor was provided with reasonable notice and an opportunity to be heard with regard to the validity of the debt
2. At least 30 days prior to referral of the debt to the department, the agency shall send notice to the debtor of the agency’s intention to refer the debt to the department for collection. The notice must state the nature and amount of the debt, identify the agency to whom the debt is owed, and advise the debtor that collection costs will be assessed once the debt is referred to the department. Any appeal periods must have expired and all disputes resolved prior to referral of debt to the department.
3. The agency shall send the following file updates in an electronic format using the department's online application or by file exchange using the department's prescribed file layout:
 - New debts submitted to the department must contain the following information:
 - Legal name
 - Social Security Number (SSN), Federal Employer Identification Number (FEIN) or Driver's License Number (DLN)
 - Unique personal identification number that is not the SSN.
 - Unique debt identification number.
 - Original date the debt was incurred.
 - A short debt description and a more detailed debt description used to aid in the collection process.
 - A debt may only be updated or recalled by the agency for the following reasons:

- Recalling a debt that was submitted in error. The agency agrees to contact the department prior to recalling a debt to discuss the action. The department will cease collection actions in progress.
 - Changing an estimated assessment to the actual amount due
 - Correcting a debt balance due to error on initial submission
 - Changing the debt balance for other administrative adjustment
4. The agency agrees to adjust all debts certified to the department's Tax Refund Intercept Program (TRIP) that they intend to send to the department for debt collection to a zero balance. Through this agreement, the department will offset refunds to the agency's debts according to the debt setoff hierarchy as authorized in sec. 71.93(3)(a), Wis. Stats.
 5. Once debt is referred to the department for collection, the agency shall discontinue billing statements, demand letters, and active collection efforts. The agency will direct all debtor calls or requests regarding collection of the debt to the department.
 6. Once a debt is referred to the department for collection, the agency shall forward any payments received to the department for processing. Department collection fee must be paid even if the debtor sends full payment of the debt to the agency.
 7. If the debt is compromised or settled by the agency, the agency shall contact the department to determine the amount owed to the department for the collection fee. The agency is responsible for the full collection fee, based on the original amount certified, when entering a compromise or settlement agreement.
 8. Correspondence and telephone inquiries received that relate to the validity of the debt shall be forwarded to the agency for a timely response. The agency must have resources available to assist debtors and department collectors with debt-related issues.
 9. Once a debt is collected in full by the department, the debt is returned to the agency as satisfied. The agency shall not submit any changes to the department after the debt is satisfied. If the agency determines the debtor owed a lesser amount or the debt should have been adjusted, the agency shall refund the debtor the amount of overpayment received plus the department collection fee calculated at 15% of the amount overpaid, if appropriate. The department will not refund any paid collection when a debt is satisfied.
 10. A debt certified by the agency using the wrong SSN or DLN will be reversed by the department and returned to the agency. Any payments and refund setoffs that occur because of erroneous identification information will be reversed by the department. The agency shall be responsible for reimbursement of collection fees or unrecoverable amounts due to submitting a debt with incorrect identification information.
 11. The agency shall be responsible and liable for any claims or lawsuits made against the department arising from collection of a debt that is alleged to be incorrect or not owed by the debtor.
 12. The agency agrees to maintain the confidentiality of all accounts, correspondence, documents and any other related information, which may be obtained from or furnished by the

department in accordance with all applicable state and federal laws. If a third party is used by the agency to manage the debts referred to the department, the third party must sign a Vendor Confidentiality and Non-Disclosure Agreement with the department and will be bound by the same confidentiality requirements. Any unauthorized use or disclosure of such information, or inadequate procedures for safeguarding the confidentiality of such information, constitutes grounds for immediate termination of this agreement. All agency and vendor users who have access to the department's online system or access to files exchanged between the agency and the department must sign the attached user Certification of Understanding.

13. The agency shall review reports transmitted, reconcile accounts and notify the department within 60 days of any discrepancies.
14. The agency shall have technical staff available to maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.

Duties of the Department

1. The department shall take all reasonable and cost-effective actions to collect referred debts. Collection efforts may include, but are not limited to:
 - Identify assets available for satisfaction of debts
 - Send demand letters
 - Subpoena records
 - Setoff refunds
 - Negotiate and monitor payment plans
 - Levy assets
 - Certify wages
2. The Secretary of the department may waive the referral of certain types of debts.
3. The department shall collect debts and assess interest in the same manner that it collects taxes and assesses interest under secs. 71.82(2), 71.91, 71.92, and 73.03 (20), Wis. Stats.
4. The department shall add a collection fee to each debt referred for collection. The collection fee is reviewed periodically and may be adjusted up or down. The department will provide 30 days' notice to the agency prior to any fee adjustment.
5. The department shall apply payments made on delinquencies first to fees, then penalties and interest, with the balance applied to principal. The department shall notify the agency and disburse payments on a monthly basis.
6. The department shall collect against debtors who owe multiple debts to various government entities. Proceeds collected shall be applied according to Sec. 71.93(3), Wis. Stats.
7. The department shall send periodic Statements of Account to the debtor. If the agency requests interest on the debt, interest shall be posted monthly. Debtors may view account balances and make online payments at any time using the department's My Tax Account online service.

8. The department may suspend collection action on an agency account temporarily if the debtor raises concerns regarding validity of the debt that need to be addressed by the agency. The debtor shall be advised that they must contact the agency within 30 days and the department may resume collection action after 30 days unless the agency contacts the department to request additional time or recalls the debt.
9. If a payment, refund, or refundable credit is determined to be in error or is otherwise adjusted after posting to an agency debt, the department may reverse the credit and reduce the monthly distribution by the adjusted amount.
10. The department may close out any debt with a balance that falls below \$20.00 and return the debt to the agency.
11. The department shall pursue debt collection until the debt is collected in full or the department has determined the debt to be uncollectible.
12. The department may pursue collection against the spouse of the debtor in accordance with Wisconsin marital property laws. When considering collection actions against a spouse, the department may take the following actions:
 - a. Contact the agency. When the department identifies that a debtor is married and the debt was incurred during the marriage, the department may contact the agency for additional information regarding the nature of the debt.
 - b. Contact the spouse. Prior to taking any collection action against a spouse, the department shall send a spousal notice providing an opportunity for the spouse to be heard in regards to the ability to collect from the spouse.
13. The department shall suspend collection action on debts if the debtor files bankruptcy. It is the agency's responsibility to handle all bankruptcy matters. The agency must contact the department if they wish to recall a debt when bankruptcy has been filed.
 - a. If the bankruptcy is discharged, the department will contact the agency to review the debt for potential write off. If the debt survives bankruptcy, the agency must notify the department in 60 days to resume collection activity.
 - b. If the bankruptcy is dismissed, the department will resume collection activity.
14. The department shall send the following files:
 - a. Debt Response File – The department shall respond to all new debt submissions with a response to notify the agency whether the debt was accepted or rejected.
 - b. Transaction File - The department shall notify the agency monthly of credits posted to interest and principal and disburse payments through an ACH credit or state accounting system general ledger transfer
 - c. Return Debt File - The department shall return debts to the agency on a monthly basis for the following reasons:
 - The debt is satisfied
 - The debt is uncollectible

- The debtor is deceased
- The debt balance is less than \$20
- The debtor name and ID do not match DOR records
- The agency recalled the debt

d. Performance Analysis Report – The department shall report on its collection performance upon agency request.

15. The department shall have collectors available to assist debtors and the agency with debt-related issues.
16. The department shall resolve any debtor disputes pertaining to improper collection by the department.
17. The department shall have technical staff available to create and maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.
18. The Secretary of the department shall be the final authority in the resolution of any interagency disputes in regard to referral of debts.

Legal Requirements

This agreement is effective upon the signing below of the agency’s and department’s representatives. Amendments mutually agreed to by authorized representatives of the agency and the department shall become effective when signed and dated as an ADDENDUM to this agreement. If allowed by state law, the agreement may be terminated upon 60 days notice by either party.

Wisconsin Department of Revenue

Agency

Print Name

Print Name

Signature

Signature

Date

Date

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AUTHORIZING THE USE OF THE STATEWIDE DEBT COLLECTION PROGRAM
THROUGH WISCONSIN DEPARTMENT OF REVENUE

WHEREAS, pursuant to Wis. Stats. §§71.93(8) and 71.935, the State of Wisconsin through the Wisconsin Department of Revenue provides debt collection services using the Statewide Debt Collection Program to municipalities such as Eau Claire County; and

WHEREAS, the Eau Claire County Clerk of Circuit Court has successfully used the Statewide Debt Collection Program since 2016 as authorized by Eau Claire County Resolution No. 16-17/078; and

WHEREAS, an agreement, which is attached and incorporated into this resolution, between the Wisconsin Department of Revenue and Eau Claire County is required to be entered into before such debt collection services can be utilized by Eau Claire County.

NOW, THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors hereby directs the Eau Claire County Administrator to execute the attached agreement with the Wisconsin Department of Revenue to authorize Eau Claire County's use of the Statewide Debt Collection Program.

BE IT FURTHER RESOLVED, that the Eau Claire County Finance Director is hereby authorized to take all reasonable and necessary steps to effectuate such agreement and for the Eau Claire County Finance and Budget Committee to establish a policy for debt collection using the Statewide Debt Collection Program.

ADOPTED

Committee on Finance & Budget

VOTE: _____ AYE _____ NAY

FACT SHEET

TO FILE NO. 23-24/005

The Chippewa Valley Regional Airport is owned by Eau Claire County and operated by an agreement between Chippewa and Eau Claire Counties. If resolutions are adopted by the Eau Claire and Chippewa County Boards, the sixth five-year *Airport Ownership & Operation Agreement* will begin January 1, 2024. The current agreement, for the period of 2019-2023 provides for a 1% increase in the financial contribution from both Counties in 2021 and 2023. As a step toward reducing and/or eliminating the financial contribution to the airport from both Counties, the proposed agreement for the period of 2024-2028 does not include any increase in the financial contribution for either County.

The financial participation from Eau Claire County funds a small amount of operating expense, but a majority of the funds are used for capital improvement expenses to maintain and improve the facilities at the Airport. A multi-year agreement is important for the Airport to maintain its multi-year capital improvement plan and to be able to fund planned projects when federal participation is available.

According to an Economic Impact report conducted by the Wisconsin Bureau of Aeronautics, communities that are readily accessible by air transportation are at a competitive advantage and may realize economic and quality of life benefits that can affect every citizen; Aviation contributes \$6.9 billion annually to the State's economy; the direct impact of the Chippewa Valley Regional Airport on the local economy in 2014 totaled 157 employees, a payroll of \$7.8 million and \$41.6 million in economic output; the \$4.3 million of air passenger spending in 2014 supported 70 additional jobs in the Chippewa Valley with a payroll of \$1.3 million.

Fiscal Impact:

Respectfully Submitted,

Sharon McIlquham
Corporation Counsel

CHIPPEWA VALLEY REGIONAL AIRPORT OWNERSHIP AND OPERATION AGREEMENT

This agreement outlining the operation and ownership of the Chippewa Valley Regional Airport 'Airport' is made and entered into by and between Chippewa County and Eau Claire County pursuant to Wis. Stat. §§114.151 and 66.0301.

(1) ESTABLISHMENT OF AN AIRPORT COMMISSION. There is established effective January 1, 1991, pursuant to Wis. Stat. §114.14(2) an Airport Commission in which shall be vested jurisdiction for the construction, improvement, equipment, maintenance, operation, and promotion of the Airport. Effective January 1, 1999 this agreement shall govern the operation of the Airport.

(2) MEMBERSHIP OF THE AIRPORT COMMISSION. The Chippewa Valley Regional Airport Commission 'Commission' shall consist of seven (7) members. The Eau Claire County Board Chair shall appoint one County Board Supervisor and three (3) citizen members. The Chippewa County Board Chair shall appoint one (1) County Board Supervisor and two (2) citizen members. The period of appointment for the two County Board Supervisors and one (1) citizen member appointed by the Eau Claire County Board Chair from either Eau Claire or Chippewa County shall be two (2) years commencing April in even-numbered years. The remaining four (4) members shall be citizens and residents of Eau Claire County or Chippewa County appointed by the Eau Claire County and Chippewa County Board Chairs respectively and approved by their respective County Boards for two (2) years commencing April in odd-numbered years. All members may be reappointed.

(3) COMMISSIONER QUALIFICATIONS AND VACANCIES. The Commissioners shall be persons with skills in management and interest in aeronautics. The Commissioners will contribute a mix of managerial and professional skills in areas such as marketing, public relations, finance, law, engineering, general management and entrepreneurship. Commissioners shall be residents of Eau Claire or Chippewa Counties and shall not have a financial interest in the Airport of more than \$15,000 in any year as set forth in Wis. Stat. §946.13. Commissioners shall comply with the provisions of the Eau Claire County ~~Ethics~~-Code of Conduct contained in Chapter ~~3-50~~ 2.08 of the Eau Claire County Code. Commissioners are required to declare any conflict of interest under Chapter ~~3-50~~ 2.08 prior to discussion of an agenda item and abstain from the discussion or voting on that agenda item. Annual vacancies shall be noticed publicly with a list of nominees provided to the appropriate County Board Chair prior to consideration of any Commission appointment. Should any Commissioner no longer meet the qualifications for appointment, the Commissioner's seat shall be declared vacant. Any Commissioner failing to attend three (3) regular meetings in a six (6) month period may be removed by the appointing County Board Chair. Mid-term vacancies may be filled from a list of citizens who have applied for annual vacancies but have not been selected, or through a separate public notice, or by using both.

(4) AIRPORT SECRETARY AND CHAIR. At the annual meeting the Commission shall elect one member chair, one member vice-chair and one member secretary. The chair shall not be a County Board Supervisor. The secretary shall keep an accurate record of all the proceedings and transactions of the Commission and send copies of the minutes to the Eau Claire and Chippewa County Clerks. The Commission shall have the powers and duties established under Wis. Stat. ch. 114 as more specifically enumerated herein.

(5) AIRPORT MANAGEMENT/MONIES. The Commission shall have complete and exclusive control and management of the Airport. All monies appropriated for the construction, improvement, equipment, maintenance, operation, or promotion of said Airport or earned by such Airport or made available for its construction, improvement, equipment, maintenance, operation, or promotion in any manner whatsoever shall be deposited with the Treasurer of Eau Claire County where such monies shall be kept in a non-lapsing enterprise fund and paid out only on order of the Commission. No Airport enterprise monies will be returned to Chippewa or Eau Claire Counties without approval of both county boards.

(6) AIRPORT MANAGER. The Commission may employ and fix the compensation of an Airport Manager who shall not be a member of the Commission. The Commission may employ and fix the compensation of such other employees as may be deemed necessary. All Airport employees shall be Eau Claire County employees and subject to the personnel policies and practices of Eau Claire County.

(7) CONTRACTING AUTHORITY. The Commission is expressly authorized to execute such contracts, leases, or other agreements as it deems necessary for the construction, improvement, equipment, maintenance, operation, or promotion of the Airport, subject to the normal budgetary procedures of Eau Claire County. Such Commission may contract with the United States, the State of Wisconsin, any municipality, or any agency thereof and may petition in the name of Eau Claire County, for such state, federal, or municipal aid as may be available for airport purposes, and after resolution certifying the availability of local funds, or appropriation of such funds, may execute agency agreements, contracts, and all other documents necessary to the project.

(8) COMMISSION POWERS. The Commission shall have the power to do all acts and things necessary for the promotion of the business and the general welfare of the Airport in order to carry out the powers, duties, and responsibilities imposed by this provision or any other laws. The Commission will abide by the Ethics Code of Eau Claire County, Chapter 3.50 of the County Code.

(9) PARTICIPATION OF OTHER MUNICIPALITIES. In recognition of the role of the Airport as the air carrier airport for the entire Chippewa Valley Region, other counties or municipalities within the region will be invited to participate on terms and conditions to be established by the Commission.

(10) COMMISSION BYLAWS. The Commission shall prepare bylaws for the conduct of its business, consistent with this Agreement. If there is ever conflict between the Bylaws and this Agreement, the terms of the Agreement will prevail.

(11) COMMISSION BUSINESS PLAN. The Commission shall prepare a business plan with a five-year horizon that shall be up-dated annually. Such plan shall include marketing and public relations programs to pursue promotion objectives. ~~Such programs shall be costed separately from the operations and capital improvements budget and include estimates of increased revenue to be achieved and of regional economic benefits.~~

(12) COMMISSION MEETINGS. The Commission shall meet at least once per month and shall report either orally or in writing as requested to the Eau Claire County Committee on Administration and the Chippewa County Economic Development Committee. Compensation for

citizen members shall be set forth as in Section 3.20.080 B. of the Eau Claire County Code. County board member per diems shall be established and paid by the respective county boards.

(13) AUDIT OF COMMISSION'S FINANCIAL RECORDS. The Commission's financial books and records shall be audited as part of the Eau Claire County annual audit. The Commission's financial books and records shall be open to audit by the Eau Claire County Finance Director or the Chippewa County Auditor upon request and two business days advance notice.

(14) COMMISSION APPROPRIATIONS RESTRICTIONS. The Commission shall not overdraw the annual appropriations as established by the Eau Claire County Board of Supervisors for operating and capital expenditures. Unfunded mandates and contingencies that would overdraw these annual appropriations shall be paid from reserves established in the Airport enterprise fund or through the annual budget process. Expenditures in excess of ~~these limits~~reserves in the Airport enterprise fund require approval of the Eau Claire County Board. If such expenditures require bonding, then the Chippewa and Eau Claire County Boards shall all vote on participation in the bonding pursuant to the percentages as reflected by the dollar amounts set forth in 15 below.

(15) COUNTY FUNDING PARTICIPATION. ~~There will be no increase in funding participation from either Effective January 1, 2021, Eau Claire County and or Chippewa County during the term of this agreement. will contribute base amounts equivalent to 1% more than their 2020 contributions and effective January 1, 2023 1% more than their 2022 contributions.~~

<u>YEAR</u>	<u>CHIPPEWA COUNTY CONTRIBUTION</u>	<u>EAU CLAIRE COUNTY CONTRIBUTION</u>
202419	\$130,271 <u>132,890</u>	\$399,030 <u>407,050</u>
202520	\$130,271 <u>132,890</u>	\$399,030 <u>407,050</u>
202621	\$131,574 <u>132,890</u>	\$403,020 <u>407,050</u>
202722	\$131,574 <u>132,890</u>	\$403,020 <u>407,050</u>
202823	\$132,890	\$407,050

The Chippewa County contribution shall be applied toward debt service and capital projects.

Any excess operating funds from 20~~1823~~ shall be carried over to 20~~1823~~2419.

(16) FINANCIAL RECORDS, BUDGETING PROCESS, CONTRIBUTION PAYMENTS. Eau Claire County will keep the financial records of the Airport. Proposed subsequent year Airport budgets will be sent to Chippewa County by September 1 of the current year to facilitate the county budgeting process. Annual audits reflecting Airport operations will be sent to Chippewa County by July 31 of the subsequent year. Chippewa County will receive timely interim financial information from Eau Claire County upon request. Chippewa County will make two semiannual contribution payments to Eau Claire County on March 15 and September 1 of each budget year pending receipt of the above financial information.

(17) OPTION TO PURCHASE. Chippewa County has a limited and exclusive option to purchase an interest in the real and personal property of the Airport for (\$1.00) One Dollar and other valuable consideration. Said option to purchase is exclusive, in that it may only be exercised by the Chippewa County Board of Supervisors during the time period, and subject to the conditions set forth

below. Said option to purchase allows Chippewa County to purchase a portion of the real and personal property of the Airport as a tenant in common. During the time that Chippewa County is able to exercise its limited option to purchase, Eau Claire County cannot, without a prior breach of the terms of this Agreement, or the failure on the part of Chippewa County to make payment in full as set in this Agreement, refuse to transfer the property to Chippewa County. However, if Chippewa County is in breach and/or has not made all of the payments as set forth in the terms of this Agreement, then Eau Claire County does not have to honor Chippewa County's option to purchase. The parties agree the following are conditions precedent to the exercising of the option to purchase:

- (a) Prior to the expiration of the time period set forth below in paragraph (b) for Chippewa County to exercise its option to purchase, the parties will either renew this Agreement, or execute a new ownership and operation agreement for a period of not less than five (5) years.
- (b) Chippewa County may only exercise its option to purchase during the time period of January 1, 20~~2823~~ to September 1, 20~~2823~~, with the transfer of property becoming effective on January 1, 20~~2823~~.

If Chippewa County chooses to exercise its option to purchase, its ownership interest in the property of the Airport will be determined by comparing Chippewa County's equalized valuation on a pro rata basis to the total equalized valuation of Chippewa County and Eau Claire County with the percentage of the property transferred to Chippewa County equal to the amount of equalized value established for the 20~~2823~~ budget year.

(18) EFFECTIVE DATE OF AGREEMENT. This agreement shall become effective on January 1 of the year following passage of authorizing resolutions by the Chippewa County Board and the Eau Claire County Board, as evidenced by certified copies of its County Board resolutions. This agreement is for a term of five years and may be renewed for future years upon mutual agreement by all parties. Negotiations for a successor Agreement shall commence on or before March 1, 20~~2823~~, with ratification by all parties to the successor Agreement on or before September 1, 20~~2823~~.

(19) WAIVER OF BREACHES. No waiver of any breaches of this Agreement shall be held to be a waiver of any other or any subsequent breaches. All remedies afforded in this Agreement shall be considered to be cumulative and in addition to any other remedies provided by law.

(20) APPLICABLE LAW. This contract shall be governed under the laws of the State of Wisconsin and is made at Eau Claire County, Wisconsin, and venue for any legal action to enforce the terms of this Agreement shall be exclusively in Eau Claire County Circuit Court.

(21) NON-ASSIGNMENT OF AGREEMENT. The parties agree that there shall be no assignment of transfer or this Agreement, nor of any interests, rights or responsibilities herein contained, except as agreed to in writing.

(22) MODIFICATIONS TO AGREEMENT. There shall be no modifications to this Agreement, except in writing, signed by all parties.

(23) INTEGRATION OF AGREEMENT. The entire agreement of the parties is contained herein, and this Agreement supersedes all previous agreements, whether written or oral, and all

negotiations as well as any previous agreements presently in effect between the parties relating to the subject matter.

All parties hereto having read and understood the entirety of this Agreement consisting of five (5) typewritten pages hereby affix their duly authorized signatures.

CHIPPEWA COUNTY BY:

~~Anson Albarado~~Dean Gullickson
Chippewa County Board Chair

(Date)

Jaclyn Sadler
Chippewa County Clerk

(Date)

EAU CLAIRE COUNTY BY:

~~Gregg Moore~~Nick Smiar
Eau Claire County Board Chair

(Date)

~~Janet Loomis~~Sue McDonald
Eau Claire County Clerk

(Date)

CHIPPEWA VALLEY REGIONAL AIRPORT OWNERSHIP AND OPERATION AGREEMENT

This agreement outlining the operation and ownership of the Chippewa Valley Regional Airport 'Airport' is made and entered into by and between Chippewa County and Eau Claire County pursuant to Wis. Stat. §§114.151 and 66.0301.

(1) ESTABLISHMENT OF AN AIRPORT COMMISSION. There is established effective January 1, 1991, pursuant to Wis. Stat. §114.14(2) an Airport Commission in which shall be vested jurisdiction for the construction, improvement, equipment, maintenance, operation, and promotion of the Airport. Effective January 1, 1999 this agreement shall govern the operation of the Airport.

(2) MEMBERSHIP OF THE AIRPORT COMMISSION. The Chippewa Valley Regional Airport Commission 'Commission' shall consist of seven (7) members. The Eau Claire County Board Chair shall appoint one County Board Supervisor and three (3) citizen members. The Chippewa County Board Chair shall appoint one (1) County Board Supervisor and two (2) citizen members. The period of appointment for the two County Board Supervisors and one (1) citizen member appointed by the Eau Claire County Board Chair from either Eau Claire or Chippewa County shall be two (2) years commencing April in even-numbered years. The remaining four (4) members shall be citizens and residents of Eau Claire County or Chippewa County appointed by the Eau Claire County and Chippewa County Board Chairs respectively and approved by their respective County Boards for two (2) years commencing April in odd-numbered years. All members may be reappointed.

(3) COMMISSIONER QUALIFICATIONS AND VACANCIES. The Commissioners shall be persons with skills in management and interest in aeronautics. The Commissioners will contribute a mix of managerial and professional skills in areas such as marketing, public relations, finance, law, engineering, general management and entrepreneurship. Commissioners shall be residents of Eau Claire or Chippewa Counties and shall not have a financial interest in the Airport of more than \$15,000 in any year as set forth in Wis. Stat. §946.13. Commissioners shall comply with the provisions of the Eau Claire County Code of Conduct contained in Chapter 2.08 of the Eau Claire County Code. Commissioners are required to declare any conflict of interest under Chapter 50 2.08 prior to discussion of an agenda item and abstain from the discussion or voting on that agenda item. Annual vacancies shall be noticed publicly with a list of nominees provided to the appropriate County Board Chair prior to consideration of any Commission appointment. Should any Commissioner no longer meet the qualifications for appointment, the Commissioner's seat shall be declared vacant. Any Commissioner failing to attend three (3) regular meetings in a six (6) month period may be removed by the appointing County Board Chair. Mid-term vacancies may be filled from a list of citizens who have applied for annual vacancies but have not been selected, or through a separate public notice, or by using both.

(4) AIRPORT SECRETARY AND CHAIR. At the annual meeting the Commission shall elect one member chair, one member vice-chair and one member secretary. The chair shall not be a County Board Supervisor. The secretary shall keep an accurate record of all the proceedings and transactions of the Commission and send copies of the minutes to the Eau Claire and Chippewa County Clerks. The Commission shall have the powers and duties established under Wis. Stat. ch. 114 as more specifically enumerated herein.

(5) AIRPORT MANAGEMENT/MONIES. The Commission shall have complete and exclusive control and management of the Airport. All monies appropriated for the construction, improvement, equipment, maintenance, operation, or promotion of said Airport or earned by such Airport or made available for its construction, improvement, equipment, maintenance, operation, or promotion in any manner whatsoever shall be deposited with the Treasurer of Eau Claire County where such monies shall be kept in a non-lapsing enterprise fund and paid out only on order of the Commission. No Airport enterprise monies will be returned to Chippewa or Eau Claire Counties without approval of both county boards.

(6) AIRPORT MANAGER. The Commission may employ and fix the compensation of an Airport Manager who shall not be a member of the Commission. The Commission may employ and fix the compensation of such other employees as may be deemed necessary. All Airport employees shall be Eau Claire County employees and subject to the personnel policies and practices of Eau Claire County.

(7) CONTRACTING AUTHORITY. The Commission is expressly authorized to execute such contracts, leases, or other agreements as it deems necessary for the construction, improvement, equipment, maintenance, operation, or promotion of the Airport, subject to the normal budgetary procedures of Eau Claire County. Such Commission may contract with the United States, the State of Wisconsin, any municipality, or any agency thereof and may petition in the name of Eau Claire County, for such state, federal, or municipal aid as may be available for airport purposes, and after resolution certifying the availability of local funds, or appropriation of such funds, may execute agency agreements, contracts, and all other documents necessary to the project.

(8) COMMISSION POWERS. The Commission shall have the power to do all acts and things necessary for the promotion of the business and the general welfare of the Airport in order to carry out the powers, duties, and responsibilities imposed by this provision or any other laws. The Commission will abide by the Ethics Code of Eau Claire County, Chapter 3.50 of the County Code.

(9) PARTICIPATION OF OTHER MUNICIPALITIES. In recognition of the role of the Airport as the air carrier airport for the entire Chippewa Valley Region, other counties or municipalities within the region will be invited to participate on terms and conditions to be established by the Commission.

(10) COMMISSION BYLAWS. The Commission shall prepare bylaws for the conduct of its business, consistent with this Agreement. If there is ever conflict between the Bylaws and this Agreement, the terms of the Agreement will prevail.

(11) COMMISSION BUSINESS PLAN. The Commission shall prepare a business plan with a five-year horizon that shall be up-dated annually. Such plan shall include marketing and public relations programs to pursue promotion objectives.

(12) COMMISSION MEETINGS. The Commission shall meet at least once per month and shall report either orally or in writing as requested to the Eau Claire County Committee on Administration and the Chippewa County Economic Development Committee. Compensation for citizen members shall be set forth as in Section 3.20.080 B. of the Eau Claire County Code. County board member per diems shall be established and paid by the respective county boards.

(13) **AUDIT OF COMMISSION'S FINANCIAL RECORDS.** The Commission's financial books and records shall be audited as part of the Eau Claire County annual audit. The Commission's financial books and records shall be open to audit by the Eau Claire County Finance Director or the Chippewa County Auditor upon request and two business days advance notice.

(14) **COMMISSION APPROPRIATIONS RESTRICTIONS.** The Commission shall not overdraw the annual appropriations as established by the Eau Claire County Board of Supervisors for operating and capital expenditures. Unfunded mandates and contingencies that would overdraw these annual appropriations shall be paid from reserves established in the Airport enterprise fund or through the annual budget process. Expenditures in excess of reserves in the Airport enterprise fund require approval of the Eau Claire County Board. If such expenditures require bonding, then the Chippewa and Eau Claire County Boards shall all vote on participation in the bonding pursuant to the percentages as reflected by the dollar amounts set forth in 15 below.

(15) **COUNTY FUNDING PARTICIPATION.** There will be no increase in funding participation from either Eau Claire County or Chippewa County during the term of this agreement.

<u>YEAR</u>	<u>CHIPPEWA COUNTY CONTRIBUTION</u>	<u>EAU CLAIRE COUNTY CONTRIBUTION</u>
2024	\$132,890	\$407,050
2025	\$132,890	\$407,050
2026	\$132,890	\$407,050
2027	\$132,890	\$407,050
2028	\$132,890	\$407,050

The Chippewa County contribution shall be applied toward debt service and capital projects.

Any excess operating funds from 2023 shall be carried over to 2024.

(16) **FINANCIAL RECORDS, BUDGETING PROCESS, CONTRIBUTION PAYMENTS.** Eau Claire County will keep the financial records of the Airport. Proposed subsequent year Airport budgets will be sent to Chippewa County by September 1 of the current year to facilitate the county budgeting process. Annual audits reflecting Airport operations will be sent to Chippewa County by July 31 of the subsequent year. Chippewa County will receive timely interim financial information from Eau Claire County upon request. Chippewa County will make two semiannual contribution payments to Eau Claire County on March 15 and September 1 of each budget year pending receipt of the above financial information.

(17) **OPTION TO PURCHASE.** Chippewa County has a limited and exclusive option to purchase an interest in the real and personal property of the Airport for (\$1.00) One Dollar and other valuable consideration. Said option to purchase is exclusive, in that it may only be exercised by the Chippewa County Board of Supervisors during the time period, and subject to the conditions set forth below. Said option to purchase allows Chippewa County to purchase a portion of the real and personal property of the Airport as a tenant in common. During the time that Chippewa County is able to exercise its limited option to purchase, Eau Claire County cannot, without a prior breach of the terms of this Agreement, or the failure on the part of Chippewa County to make payment in full as set in this Agreement, refuse to transfer the property to Chippewa County. However, if Chippewa County is in

breach and/or has not made all of the payments as set forth in the terms of this Agreement, then Eau Claire County does not have to honor Chippewa County's option to purchase. The parties agree the following are conditions precedent to the exercising of the option to purchase:

- (a) Prior to the expiration of the time period set forth below in paragraph (b) for Chippewa County to exercise its option to purchase, the parties will either renew this Agreement, or execute a new ownership and operation agreement for a period of not less than five (5) years.
- (b) Chippewa County may only exercise its option to purchase during the time period of January 1, 2028 to September 1, 2028, with the transfer of property becoming effective on January 1, 2029.

If Chippewa County chooses to exercise its option to purchase, its ownership interest in the property of the Airport will be determined by comparing Chippewa County's equalized valuation on a pro rata basis to the total equalized valuation of Chippewa County and Eau Claire County with the percentage of the property transferred to Chippewa County equal to the amount of equalized value established for the 2028 budget year.

(18) EFFECTIVE DATE OF AGREEMENT. This agreement shall become effective on January 1 of the year following passage of authorizing resolutions by the Chippewa County Board and the Eau Claire County Board, as evidenced by certified copies of its County Board resolutions. This agreement is for a term of five years and may be renewed for future years upon mutual agreement by all parties. Negotiations for a successor Agreement shall commence on or before March 1, 2028, with ratification by all parties to the successor Agreement on or before September 1, 2028.

(19) WAIVER OF BREACHES. No waiver of any breaches of this Agreement shall be held to be a waiver of any other or any subsequent breaches. All remedies afforded in this Agreement shall be considered to be cumulative and in addition to any other remedies provided by law.

(20) APPLICABLE LAW. This contract shall be governed under the laws of the State of Wisconsin and is made at Eau Claire County, Wisconsin, and venue for any legal action to enforce the terms of this Agreement shall be exclusively in Eau Claire County Circuit Court.

(21) NON-ASSIGNMENT OF AGREEMENT. The parties agree that there shall be no assignment of transfer or this Agreement, nor of any interests, rights or responsibilities herein contained, except as agreed to in writing.

(22) MODIFICATIONS TO AGREEMENT. There shall be no modifications to this Agreement, except in writing, signed by all parties.

(23) INTEGRATION OF AGREEMENT. The entire agreement of the parties is contained herein, and this Agreement supersedes all previous agreements, whether written or oral, and all negotiations as well as any previous agreements presently in effect between the parties relating to the subject matter.

All parties hereto having read and understood the entirety of this Agreement consisting of five (5) typewritten pages hereby affix their duly authorized signatures.

CHIPPEWA COUNTY BY:

Dean Gullickson
Chippewa County Board Chair

(Date)

Jaclyn Sadler
Chippewa County Clerk

(Date)

EAU CLAIRE COUNTY BY:

Nick Smiar
Eau Claire County Board Chair

(Date)

Sue McDonald
Eau Claire County Clerk

(Date)

4 RATIFYING A 5-YEAR AGREEMENT BETWEEN EAU CLAIRE AND CHIPPEWA
5 COUNTIES; AUTHORIZING THE COUNTY BOARD CHAIR AND THE COUNTY CLERK
6 TO EXECUTE THE AGREEMENT ON BEHALF OF EAU CLAIRE COUNTY

7 WHEREAS, since January 1991 the Chippewa Valley Regional Airport has been governed
8 by an airport commission, and since 1999 costs have been shared under an Ownership and
9 Operation Agreement, primarily funded by Eau Claire County; and

10 WHEREAS, the airport is vital to economic development in Chippewa and Eau Claire
11 Counties and continued financial assistance from Chippewa County will help to maintain and
12 improve the competitiveness and efficiency of the airport operation; and

13 WHEREAS, representatives of Eau Claire and Chippewa Counties have negotiated an
14 agreement, a copy of which is attached, the major points of which are:

- 15 1. Term-5 years.
- 16 2. Annual funding and participation – There will be no increase in funding
17 participation from either Eau Claire County or Chippewa County during the term
18 of this agreement. The annual contributions are as noted in (15) of the Chippewa
19 Valley Regional Airport Ownership and Operation Agreement.
- 20 3. Commission membership – 7 members. The Eau Claire County Board Chair shall
21 appoint 1 county board supervisor, 3 citizen members and the Chippewa County
22 Board Chair shall appoint 1 county board supervisor and 2 citizen members. The
23 periods of appointment are 2 years and are staggered so that no more than 4
24 appointments will be made in any 1-year.
- 25 4. Ownership-Eau Claire County would retain ownership with an option to purchase
that could be exercised by Chippewa County during the specified time period.

26 NOW, THEREFORE BE IT RESOLVED, by the Eau Claire County Board of
27 Supervisors that the attached “Chippewa Valley Regional Airport Ownership and Operation
28 Agreement” for the term January 1, 2024 through December 31, 2028 is ratified.

29 BE IT FURTHER RESOLVED, that the Eau Claire County Board Chair and County
30 Clerk are authorized to execute the agreement on behalf of Eau Claire County.

31 ADOPTED:

32 _____	_____
33 _____	_____
34 _____	_____
35 _____	_____
36 _____	_____
37 Committee on Administration	Committee on Finance and Budget

38
39 Vote: _____ Aye _____ Nay

Vote: _____ Aye _____ Nay

40
41 Dated this _____ day of April, 2023.

Dated this _____ day of April, 2023.

Eau Claire County - County Clerk

Quarterly Department Report - Summary

For Period Ending: Q4, 2022

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Date Ran: 3/20/23

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	68,164	68,164	68,164	272,656	100.00%
	06-Public Charges for Services	7,050	7,050	1	7,735	-3,133	1,216	5,819	82.54%
	07-Licenses & Permits	42,000	42,000	4,830	10,290	20,930	6,790	42,840	102.00%
	09-Other Revenue	10,000	10,000	41,534	2,500	151	940	45,125	451.25%
	11-Fund Balance Applied	0	900	0	0	0	0	0	0.00%

Total Revenue - County Clerk	\$331,706	\$332,606	\$114,529	\$88,689	\$86,113	\$77,110	\$366,440	110.17%
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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	-181,564	-181,564	-33,719	-40,224	-44,442	-51,479	-169,863	93.56%
	03-Payroll Benefits	-87,625	-87,625	-18,606	-21,295	-24,072	-27,078	-91,050	103.91%
	04-Contracted Services	-6,500	-7,400	-345	-635	-702	-945	-2,627	35.50%
	05-Supplies & Expenses	-54,050	-54,050	-8,207	-5,977	-21,804	-17,361	-53,349	98.70%
	09-Equipment	-1,967	-1,967	-575	-492	-637	-492	-2,196	111.64%

Total Expense - County Clerk	-\$331,706	-\$332,606	-\$61,452	-\$68,623	-\$91,657	-\$97,354	-\$319,085	95.93%
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Net Surplus/(-Deficit) - County Clerk	\$0	\$0	\$53,077	\$20,066	-\$5,544	-\$20,245	\$47,355
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Eau Claire County - County Treasurer

Quarterly Department Report - Summary

For Period Ending: Q4, 2022

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Date Ran: 3/20/23

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	-65,103	-65,103	-65,103	-260,412	100.00%
	03-Other Taxes	487,500	487,500	70,556	69,726	200,298	99,488	440,067	90.27%
	06-Public Charges for Services	77,000	77,000	69,107	3,620	1,150	1,007	74,884	97.25%
	09-Other Revenue	50,000	50,000	5,540	49,688	75,245	-77,930	52,543	105.09%
Total Revenue - County Treasurer		\$354,088	\$354,088	\$80,100	\$57,931	\$211,589	-\$42,537	\$307,082	86.72%

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	-42,503	-56,693	-68,573	-211,337	93.72%
	02-OT Wages	-1,000	-1,000	-570	-168	-92	-178	-1,009	100.85%
	03-Payroll Benefits	-78,484	-78,484	-20,275	-21,569	-25,626	-30,615	-98,085	124.97%
	04-Contracted Services	-2,700	-2,700	0	-600	-735	-1,474	-2,809	104.03%
	05-Supplies & Expenses	-41,600	-41,600	-3,754	-17,976	-18,911	-31,229	-71,871	172.77%
	07-Fixed Charges	-300	-300	-70	-70	-70	-70	-279	92.92%
	09-Equipment	-3,000	-3,000	-931	-611	-4,252	-611	-6,404	213.45%
	09-Grants, Contributions, Other	-1,500	-1,500	94	8	17	-2,153	-2,034	135.63%
Total Expense - County Treasurer		-\$354,088	-\$354,088	-\$69,074	-\$83,488	-\$106,361	-\$134,904	-\$393,827	111.22%

Net Surplus/(-Deficit) - County Treasurer	\$0	\$0	\$11,026	-\$25,557	\$105,229	-\$177,442	-\$86,745
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Eau Claire County - Finance

Quarterly Department Report - Summary

For Period Ending: Q4, 2022

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Date Ran: 3/20/23

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	221,424	221,424	221,424	885,696	100.00%
	09-Other Revenue	22,000	22,000	5,660	5,394	8,031	14,015	33,100	150.46%

Total Revenue - Finance	\$907,696	\$907,696	\$227,084	\$226,818	\$229,455	\$235,439	\$918,796	101.22%
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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	-114,641	-135,072	-173,856	-516,430	94.56%
	02-OT Wages	-2,500	-2,500	-47	-181	-190	-118	-536	21.42%
	03-Payroll Benefits	-199,041	-199,041	-39,900	-46,016	-48,973	-59,285	-194,174	97.55%
	04-Contracted Services	-138,280	-138,280	-16,007	-38,653	-65,578	2,519	-117,720	85.13%
	05-Supplies & Expenses	-16,750	-16,750	-1,856	-3,206	-2,249	-2,482	-9,792	58.46%
	09-Equipment	-5,000	-5,000	-1,512	-1,404	-1,541	-2,580	-7,038	140.75%
	09-Grants, Contributions, Other	0	0	6,235	33	0	-5,657	611	0.00%
	10-Other	0	0	192	-192	0	0	0	0.00%

Total Expense - Finance	-\$907,696	-\$907,696	-\$145,756	-\$204,260	-\$253,603	-\$241,460	-\$845,079	93.10%
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Net Surplus/(-Deficit) - Finance	\$0	\$0	\$81,328	\$22,559	-\$24,148	-\$6,021	\$73,718
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BUDGET CARRYFORWARD POLICY

Definition

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

Policy

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

Policy Authorization

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

Procedure

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

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

To be eligible for carryforward funding, the following conditions must be satisfied:

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

Chapter 4.09

COUNTY ACCOUNTS

Sections:

- [4.09.001](#) Purpose.
- [4.09.010](#) Nonlapsing accounts.
- [4.09.020](#) Designation of funds for working capital.
- [4.09.030](#) Forestry financing.
- [4.09.035](#) Highway Winter Maintenance Reserve Account.

4.09.001 Purpose. The purpose of this chapter shall be to establish accounts through which revenues shall pass and from which expenditures shall be made by the county for specified purposes. Unless designated herein, all accounts will lapse at the end of each calendar year, at which time funds contained therein shall be returned to the general fund. (Ord. 80-81/242 Sec.1(part), 1981).

4.09.010 Nonlapsing accounts.

A. The following accounts or subaccounts are designated as nonlapsing, subject to review and amendment by the county board prior to the end of each fiscal year:

General Fund

- 100-00-16103 Central duplicating
- 100-01-51110-913 County Board Sesquicentennial
- 100-02-51210-810 Court--video equipment
- 100-10-46400 Landfill surcharge
- 100-10-51434 Employee lounge
- 100-10-51971 County wide--service on machines
- 100-14-46132 Register of Deed--land records fee
- 100-14-46134 Register of Deeds—SSN redaction fee
- 100-15-48502 Venison donations
- 100-15-51740 Land records--resurvey
- 100-15-51740-203 Land records grant
- 100-15-51820 Planning & Development--land use plan
- 100-15-51820-219 Digital parcel mapping
- 100-15-57415 Lake dredging/rehabilitation
- 100-16-51940 Courthouse--capital improvement
- 100-17-52104 Sheriff WIBRS grant
- 100-17-52121 Sheriff vehicle purchases

(Ord. 165-15, Sec. 1, 2021; Ord. 161-18, Sec. 6, 2017)

100-17-52510 Jail capital improvement
100-20-55500 Veterans--direct relief
100-21-56706 UW Extension safety grant
100-21-56709 Hmong grant--outreach
100-21-56710 Parent education
100-21-56712 Family strength grant
100-21-56713 School outreach
100-22-46813 Ruffed grouse donations
100-22-56510 Parks--capital improvement
100-22-56510-223 Tower Ridge--ski trail donations
100-22-56514 Lake Altoona--capital improvement
100-22-56516 Park development--L.L. Phillips Park
100-22-57111 County forest--Land purchases
100-22-57130 State forest grant
100-22-57131 Forest roads
100-22-57310 Game Management Grant

Special Revenue Funds (Federal/State Aid Funded)

203 Aging & Disability Resource Center programs
204 Nutrition programs
205 Human service programs
206 Early learning opportunities grant
207 Watershed grant
209 Juvenile jail grant
211 Recycling fund
212 Anti-drug grant

Debt Service Fund

300 Debt service

Capital Projects Fund

405 Capital projects

Enterprise Funds

602 Airport

Internal Service Funds

701 Highway department
702 Fleet cars
703 Workers Compensation Fund

Trust and Agency Fund

800 Trust funds held

B. Revenues from the sale of county owned real property except for real property acquired by tax deed and county parks and forestry lands shall be used solely for capital projects and economic development projects directly resulting in the creation of new jobs, but in no case for operational expenses. (Ord. 156-38, Sec. 7, 2013; Ord. 154-11, Sec. 1, 2010; Ord. 149-015, Sec. 1, 2005; Ord. 148-01, 2004; Ord. 146-25, 2002; Ord. 145-33, 2001; Ord.143-37 Sec.2, 1999; Ord.143-07 Secs.1,2,3, 1999; Ord.141-116, 1998; Ord.141-02, 1997; Ord.140-117, Sec.15, 1997; Ord.140-06, 1996; Ord.139-43, 1995; Ord. 135-76, 1992; Ord.132-81 Sec.1&2, 1989, Ord.130-25 Sec.1, 1986; Ord.127-27 Sec. 1, 1983).

4.09.020 Designation of funds for working capital. The designated amount of unreserved general fund balance for working capital shall be \$2,700,000. This amount shall remain designated and shall be reviewed annually by the finance and budget committee. (Ord. 143-70, 1999; Ord.139-104, 1996).

4.09.030 Forestry financing.

A. Income derived by the parks and forest department from the sale of lands or equipment purchased with state aid funds shall be restored to the state forest nonlapsing account..

B. All revenue received by the department, except that specified in A., shall be deposited in the county general fund. (Ord. 154-2, Sec. 24, 2010; Ord. 149-015, Sec. 2, 2005; Ord.130-25 Sec.2, 1986; Ord.80-81/457 Sec.3, 1981).

4.09.035 Highway Winter Maintenance Reserve Account. At the end of each calendar year, funds budgeted for winter maintenance work on the county trunk highway system within account 701-31-53311 which have not been expended shall be set aside into a special Highway Winter Maintenance Reserve Account, No. 701-00-34100-000-000 until the balance reaches \$1,000,000.00. When the balance reaches \$1,000,000.00, remaining non-expended funds shall revert to the general fund. Funds from this reserve account shall be expended only for winter maintenance work on the county trunk highway system and only within a calendar year when the regular county trunk highway system winter maintenance funds in account 701-31-53311 have been totally expended prior to the end of the year. (Ord.161-24, Sec. 1, 2017; Ord. 147-83, 2003; Ord.140-90, 1996).

(Ord. 165-15, Sec. 1, 2021; Ord.130-25 Sec.3, 1986; Ord.81-82/274 Sec.2, 1982).

REVENUE AVAILABILITY

Policy

Under the modified accrual basis of accounting, revenues are recognized when they are earned, measurable, and available. Revenues are considered available if they are collected within the current period, or soon enough thereafter to be used to pay the liabilities of that same period. The County considers general revenues to be available if they are collected within 60 days after the end of the current fiscal period. Certain intergovernmental grant and aid revenue under cost reimbursement programs are recognized when collected within 90 days after the end of the current fiscal period. This period is extended through 180 days for the Aging and Disability Resource Center and the Department of Human Services.

Procedure

All revenues collected within the first 60 days after the end of the fiscal year will be evaluated to determine if they are applicable to goods or services provided in the previous fiscal year. Revenues that have been determined to be for goods or services provided in the prior year will be recorded as revenue and accounts receivable as of the end of the previous fiscal year.

To allow for more accurate matching of revenues with the related expenditures, expenditure-driven (reimbursable) intergovernmental grants and aids received within the first 90 days after the end of the fiscal year will be recorded as revenue and accounts receivable as of the end of the previous fiscal year. This period is extended to 180 days for the Department of Human Services and the Aging and Disability Resource Center.

The County will consider certain prior year intergovernmental grant and aid revenues received subsequent to the applicable availability period, as described above, as accounts receivable and deferred inflows as of the end of the previous fiscal year, so long as the County has a legal and enforceable claim to the funds.

Note: This policy applies to governmental funds only. Proprietary funds use the full accrual method of accounting, and so this policy does not apply. Under the full accrual method of accounting, revenues and receivables are recognized when earned, regardless of when available.

Budget Deviations

Background

The annual budget is developed by assessing the available revenue and resources and balancing against the expenditure needs of the County. It is the responsibility of all Eau Claire County departments to operate within their adopted balanced budget and to review with their oversight committee fiscal performance on a regular basis. During the budget year it is the responsibility of the County Administrator and Finance Director to provide county-wide fiscal oversight and monitoring in support of adherence to the adopted budget. Ultimately, departments are responsible for their overall budget and the fiscal management of their budget, while oversight committees have responsibility for fiscal oversight for the departments under their purview.

Policy

When it becomes apparent that a department has, or will likely, exceed their overall budget due to exceeding expenditures, incurring expected shortfalls of revenue, or some combination of the two, it is the departments responsibility to notify the County Administrator, the Finance Director, their oversight committee, and the Committee on Finance and Budget as soon as the shortfall is recognized, and to inform the committees of the mitigation strategies.

Procedure

1. As soon as a department becomes aware that their overall annual budget **has, will, or is likely** to be impacted, resulting in a potential negative fiscal impact to the County, the department should alert the County Administrator and Finance Director. The County Administrator and Finance Director will work with the department to assess the materiality of the fiscal impact to the budget and review the department mitigation strategies.
2. The department shall notify their oversight committee and the Committee on Finance and Budget in writing of the budget deviation at the next scheduled committee meeting. The department shall provide, as soon as is practical, the analysis of the potential budget deviation, and the steps taken within departmental control to mitigate the budget over-run.
3. Once notified, the department oversight committee has the responsibility to continue fiscal oversight and monitoring on a monthly basis of the deviation and mitigation activity. The department shall also report monthly to the Committee on Finance and Budget on the status of the budget deviation and mitigation efforts until such time as the deviation has been mitigated or eliminated.
4. The director of the department shall report to the County Board of Supervisors of the budget deviation and mitigation activity.

2.04.485 Committee on finance and budget.

A. The committee shall be responsible to the county board for the departmental policy and oversight of the following:

1. County Treasurer;
2. Finance Director;
3. County Clerk.

B. The committee shall have the following powers and duties:

1. Within the budgeting process guidelines, the committee will participate in the development of the annual budget, as provided in Chapter 4.02, and, upon referral of the annual budget from the County Board to the committee, provide its recommendations to the County Board.

2. Receive and evaluate the county quarterly fiscal report. When any department indicates a significant projected budget overage (5% or more of levy), receive and evaluate that department's mitigation plan. Make recommendations regarding the mitigation plan to the department's oversight committee and the County Administrator, with notice to the County Board. Receive monthly reports of progress on the mitigation plan until the projected overage has been resolved.

3. Review and recommend county fiscal policies and fiscal strategies to the County Board.

4. Hold public listening sessions as part of the budget process.

5. Evaluate and consider the county's fund balance, consistent with county fiscal policy.

6. Examine and settle all claims, demands, or causes of action against the county referred thereto by the county clerk as provided in Chapter 4.90.

7. Exercise control over all non-tax deeded land acquired by the county through any of its departments, agencies, officials and employees. The committee shall refer all land acquisitions to appropriate governing committees whenever such lands abut or adjoin lands under the control of any such committee. No county official or employee may acquire, purchase or accept any land on behalf of the county without the prior written permission of the finance and budget committee except as otherwise provided by law. The county clerk, acting under the supervision of the committee, is hereby empowered to manage and sell all non-tax deed lands owned by Eau Claire County, subject to approval of the County Board consistent with provisions of Chapter 4.20.

8. Examine and settle all accounts, invoices, and expenditures of the county as determined on a pre-audit basis by the finance director and administer Chapter 1.22. The committee shall submit a written report to the board of its action on any claim under 4.90.020 C. (Ord. 164-19, Sec. 1, 2020; Ord. 161-6, Sec. 25, 2017; Ord. 158-012, Sec. 1 & 2, 2014; Ord. 157-400, Sec. 2, 2014; Ord.141-97 Sec.27, 1998; Ord.141-82 Secs. 3-4; Ord.140-118, Sec.4, 1997; Ord.140-79, Secs.2-3, 1996; Ord.138-75; Ord. 138-15, Sec.3, 1994; Ord. 137-61, Sec.2-3, 1993; Ord. 131-86 Secs. 1-4, Ord. 128-29 Sec.1, 1984; Ord. 127-1 Sec.10, 1983; Ord. 126-76 Sec.1, 1983; Ord. 126-57 Secs.1, 2, 3, 1983; Ord. 81-82/13 Secs.6, 7, 1981; Ord. 80-81/06 Sec.16, 1980).