



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



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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