



AMENDED AGENDA
Committee on Finance & Budget

Thursday, May 11, 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 23-24/008 “Abolishing 1.0 (FTE), Maintenance Technician Position and Creating 1.0 (FTE) Maintenance Technician Lead in the Eau Claire County Facilities Department” / Discussion – Action
6. Proposed Resolution 23-24/011 “Amending Sections 11.1, 11.2, and 11.3 of Human Resources Policy 513 to Utilize the US General Services Administration (GSA) Meal per diem Amounts Effective July 1, 2023 for Travel and Reimbursement Purposes” / Discussion – Action
7. Financial Policy **and Related Code Section** Review / Discussion – Action
 - a. Carryforward/Nonlapsing Accounts
 - b. Revenue Availability
 - c. Budget Deviation
8. Proposed Resolution 23-24/014 “Authorizing a Budget Amendment for Carryforward of Funds from 2022 Budget into 2023 Budget” / Discussion – Action
9. Proposed Resolution 23-24/015 “Authorizing a 2023 Budget Amendment for Approval of 2023 Grant Awards and Donations to Eau Claire County” / Discussion – Action
10. Quarter 1 Investment Report / Discussion
11. Debt Strategy / Discussion – Action
12. Future Meetings and Agenda Items / Discussion
13. 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
Committee on Finance & Budget

Thursday, April 13, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Dane Zook, Nick Smiar (ex-officio)

Supervisors Absent: Supervisor Cory Sisk

Other Supervisors Present: Connie Russell

Staff Present: Jake Brunette, Assistant Corporation Counsel; Richard Eaton, Assistant Corporation Counsel; Glenda Lyons, County Treasurer; Norb Kirk, Finance Director; Sue McDonald, County Clerk; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager; Melissa Wilson, Treasury; Charity Zich, Airport Director

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 presented

Vote: 4-0 via voice vote

Proposed Resolution 23-24/004 “Authorizing the Use of the Statewide Debt Collection Program through Wisconsin Department of Revenue”

Jake Brunette presented information on the state debt collection process and explained the benefits of using this process at Eau Claire County.

Motion: Folstad moved approval as presented

Vote: 4-0 via voice vote

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”

Charity Zich reviewed the Airport Operating agreement.

Motion: Leary moved approval as presented

Vote: 4-0 via voice vote

Glenda Lyons, Melissa Wilson, and Richard Eaton lead a discussion on the new in rem process in Eau Claire County. Glenda and Melissa presented information on the first batch of 21 delinquent tax properties.

Sue McDonald, Glenda Lyons, and Norb Kirk presented preliminary quarter 4 financial reports for 2022. Sue would like to use the extra dollars from tax deed sales for the County Clerk to move to the Register of Deeds office. Due to the mark to market requirement, actual interest income earned was reduced on the Q4 financials for the Treasurer by the unrealized losses on long term investments. The county will not realize these losses.

The committee discussed the 2024 budget process. Norb presented some information on what worked during the 2023 budget process and some areas for improvement for the 2024 budget. County staff are looking for clearer guidance from the committee and the board so that a realistic budget can be presented to the board.



MINUTES
Committee on Finance & Budget

Thursday, April 13, 2023

4:00 – 6:00 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

The committee began discussions on the debt and capital strategy to prepare for the 2024 budget.

The committee reviewed the following financial policies:

1. Carryforward/Nonlapsing Accounts
2. Revenue Availability
3. Budget Deviation

Motion: Leary moved to postpone code section discussion to next month

Vote: 4-0 via voice vote

Future Meetings: May 11 regular meeting, May 25 special capital meeting at 8am

Agenda Items: in rem properties, County Clerk furniture purchase

The committee adjourned at 5:50 pm.

Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 23-24/008

This resolution abolishes one Maintenance Technician position, pay grade H, in the Facilities Department and creates a Maintenance Technician Lead position, pay grade J. This requested change is based on the job description assessment completed by the Facilities Department and the review completed by the Human Resources Department. The Maintenance Technician Lead position allows for improved frontline supervision, leadership, and the authority to make operational decisions resulting in safer more efficient facilities operations.

Fiscal Impact: Maintenance Technician Lead position - pay Grade J. 2023 impact - \$1592; 2024 impact - \$3184.

Respectfully Submitted,

Matthew Theisen

Matt Theisen
Facilities Director

4 ABOLISHING 1.0 (FTE), MAINTENANCE TECHNICIAN POSITION AND CREATING 1.0
5 (FTE) MAINTENANCE TECHNICIAN LEAD IN THE EAU CLAIRE COUNTY FACILITIES
6 DEPARTMENT
7

8 WHEREAS, the Facilities Department evaluates position vacancies as part of long range
9 and strategic plans as well as organizational structure; and
10

11 WHEREAS, the Facilities Department assessed job descriptions and the structure
12 surrounding the departments current workforce; and
13

14 WHEREAS, abolishing the Maintenance Technician position, pay grade H, and creating
15 a Maintenance Technician Lead, pay grade J, is beneficial for the organizational structure of the
16 Facilities Department and this change was submitted to Human Resources for review; and
17

18 WHEREAS, the review of the Maintenance Technician Lead position recommends that
19 the pay grade for this position be grade J, and the title match the position duties; and
20

21 WHEREAS, abolishing the Maintenance Technician position, pay grade H, and creating
22 the Maintenance Technician Lead position, pay grade J, will allow the Facilities & Human
23 Resources Departments to recruit for the position that better suits the needs and organizational
24 structure of the Facilities Department.
25

26 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
27 Supervisors hereby approves abolishing 1.0 (FTE) Maintenance Technician position, pay grade
28 H, and creating of 1.0 (FTE) Maintenance Technician Lead position and placing the salary for
29 the position in pay grade J in the Eau Claire County Facilities Department.
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31 ADOPTED:

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42 Human Resources Committee
43 Dated this ____ day of _____, 2023.

44 Committee on Administration
45 Dated this ____ day of _____, 2023.

46 Vote: ____ Aye ____ Nay

47 Vote: ____ Aye ____ Nay

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Committee on Finance & Budget
Dated this ____ day of _____, 2023.

Vote: ____ Aye ____ Nay

FACT SHEET

TO FILE NO. 23-24/011

Background: A review of County policy 513 found that the language in section 11.1, 11.2, and 11.3 should be updated to be better reflective of current Eau Claire County practices. During that review, it was discovered other counties follow the US General Services Administration (GSA) meal per diem amounts. Following these amount guidelines allows for updated amounts for meal per diem and mileage reimbursement to take place on a fiscal year basis and provide reimbursement consistent with surrounding counties. This resolution increases the amount of meal per diem reimbursement effective on July 1, 2023, to utilize the US General Services Administration meal per diem amounts for meal reimbursement and continue to follow the IRS guidelines for mileage reimbursement.

Fiscal Impact: Elements of employee expense reporting are not tracked in the general ledger. Departments would need to cover the cost of the increase within their existing 2023 budget.

Respectfully Submitted,

Brittany Buhrow
Human Resources Advisor

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

- 1. Purpose.** To establish a uniform system for determining county responsibility for expenses incurred by employees and officers while performing official county business.
2. Definitions.
 - 2.1 Authorizing party. The county administrator with respect to department heads; the department heads with respect to subordinate employees; and the chair of the board with respect to county supervisors, the county administrator and public officials other than officers.
 - 2.2 Budgeted. Appropriated by the county board or otherwise allocated in accord with Chapter 4.04 of the County Code.
 - 2.3 Person. All public officials and employees of the county.
 - 2.4 Vehicles. All motor drive surface forms of transportation.
3. Personal Automobile Insurance.
 - 3.1 All county employees who drive their personal vehicles on county business will be required to maintain, at a minimum, personal automobile insurance in the amount of \$100,000/\$300,000. The employee will provide their department head annually with documentation verifying such insurance amounts.
4. General Travel Policy.
 - 4.1 Each person will be reimbursed for reasonable, necessary and actual travel expenses incurred in the performance of authorized official duties.
 - 4.2 Use of public transportation is encouraged.
 - 4.3 Each authorizing party will be responsible for ensuring that employees plan their travel with the principles of fiscal austerity and energy conservation in mind.
 - 4.4 Department heads and the County Administrator will determine departmental travel and training needs and authorize expenditures.

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018

Eau Claire County
Employee Policy Manual

5. Out-of state travel.
 - 5.1 All out-of-state travel beyond 175 miles from the boundary of the City of Eau Claire at county expense must have the prior approval of the county administrator. Persons will submit a request for out-of-state travel to the county administrator as far in advance of the time of travel as possible.
6. Travel Costs.
 - 6.1 The person's authorizing party is responsible for auditing the travel voucher and will review travel expenditures. Travel reimbursement will not exceed the budgeted amount. Expenditures in excess of the budgeted amount will not be reimbursed.
 - 6.2 The maximum amount reimbursed will be the lesser of the commercial alternative rate and the vehicle mileage reimbursement amount.
7. Hotel/Motel Registration.
 - 7.1 When registering in hotels or motels or signing for any official purposes, persons will use their business address.
8. Lodging Expense.
 - 8.1 The choice of lodging will be based primarily on cost with consideration given to accessibility in conducting business. When traveling alone, a person will make use of a single room rate. Only travel expenses for the authorized person will be reimbursed, and at the rate for a single room.
 - 8.2 Lodging at convention, seminar, or meeting sites will be fully paid for by the County. For travel needs other than those listed, the maximum permitted amount for lodging for all in-state travel will equal the state rate and will be automatically adjusted each time the state rate is adjusted.
 - 8.3 All lodging expenses will be supported by the original machine printed receipts, or an original handwritten receipt.
9. State or third party reimbursements.
 - 9.1 Employees being reimbursed for travel expenses from a third party will not be reimbursed by the County.

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018

Eau Claire County
Employee Policy Manual

10. Private Vehicle Mileage Allowance.

10.1 The mileage allowance for use of private vehicles will equal the IRS rate and will be adjusted annually.

10.2 Mileage between the employee's residence and place of employment will not be paid.

10.3 Incentive payments for carpooling will be provided for drivers who carpool. The official incentive payment will be an additional 2¢ per mile for each additional person on Eau Claire County business using a private vehicle.

10.3.1 When incentive payments are made, the total mileage expense will be charged in equal shares against the appropriate departmental accounts of the persons on travel status.

11. Meals.

11.1 Employees will be reimbursed for meals if the employee is attending an approved meeting, convention or seminar and a meal is not provided.

11.2 The claim for meals will represent actual, reasonable and necessary costs expended for meals, not to exceed the following including tax and 20% maximum tip.

11.2.1 Breakfast. Maximum of \$13 for trips requiring the employee to leave before 6:00 a.m.

11.2.2 Lunch. Maximum of \$15 for trips requiring the employee to leave before 11:30 a.m. and return after 1:30 p.m.

11.2.3 Dinner. Maximum of \$26 for trips requiring the employee to leave before 4:30 p.m. and return after 6:30 p.m.

11.2.4 Maximum daily total of \$54.

11.3 The meal per diem reimbursement will equal the GSA Wisconsin rate and will be adjusted annually.

~~11.2.1~~ 11.3.1 Itemized Receipts are required for all meal reimbursement requests.

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018

Eau Claire County
Employee Policy Manual

~~11.2.2~~11.3.2 No reimbursement will be made for the cost ~~and~~ tip on alcoholic beverages.

~~11.2.3~~11.3.3 If the employee is required to purchase one meal while on county business, they will be limited to the amount stated per meal. If more than one meal is purchased, the employee will be allowed the total of these meals with the total being split among the meals at the employee's option.

12. Claiming Reimbursement of Authorized Expenditures.

12.1 All claims for reimbursement of authorized expenses must be submitted within 30 days on a Travel and Expense Reimbursement Form provided by the Finance Department.

13. Appendices.

13.1 Travel/Expense Reimbursement Form (Appendix 513 A)

2
3 AMENDING SECTIONS 11.1, 11.2, AND 11.3 OF HUMAN RESOURCES POLICY 513 TO UTILIZE
4 THE US GENERAL SERVICES ADMINISTRATION (GSA) MEAL PER DIEM AMOUNTS
5 EFFECTIVE JULY 1, 2023 FOR TRAVEL AND REIMBURSEMENT PURPOSES
6

7 WHEREAS, through a review of Eau Claire County policy 513 the language in section 11.1 and 11.2
8 should be updated to be better reflective of current Eau Claire County practices; and
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10 WHEREAS, the review indicated other counties follow the US General Services Administration (GSA)
11 meal per diem amounts for meal reimbursement; and
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13 WHEREAS, following GSA guidelines allows for updated amounts for meal per diem and following
14 IRS mileage reimbursement to take place on a fiscal year basis and provide reimbursement consistent with
15 surrounding counties; and
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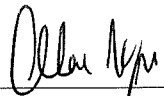
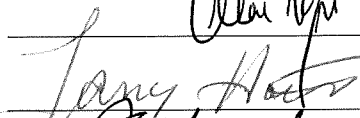

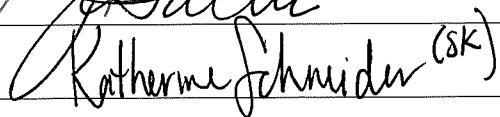
17 WHEREAS, this resolution increases the amount of meal per diem to utilize the US General Services
18 Administration meal per diem amounts for meal reimbursement and continue to follow the IRS guidelines
19 for mileage reimbursement effective July 1, 2023; and
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21 WHEREAS, at present, the current meal reimbursement amounts are \$8 breakfast, \$10 lunch, \$20
22 dinner, for a daily total of \$38 and the current 2023 GSA meal reimbursement rates are \$13 breakfast, \$15
23 lunch, \$26 dinner, for a daily total of \$54; and
24

25 WHEREAS, the fiscal impact of this change would be covered within the County Departments' 2023
26 budgets; and
27

28 WHEREAS, the proposed changes to Policy 513 are attached and incorporated into this resolution.
29

30 NOW, THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors hereby
31 approves following GSA guidelines for meal per diem reimbursement and continuing to follow IRS
32 guidelines for mileage reimbursement as contained in Policy 513. Rates are updated annually and will be
33 effective July 1, 2023; and
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35 ENACTED: 
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45 Human Resources Committee Finance and Budget Committee

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47 Dated this 3 day of May, 2023. Dated this _____ day of _____, 2023.

48
49 Vote: 4 Aye Ø Nay Vote: _____ Aye _____ Nay

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
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Capital Projects Fund

405	Capital projects
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Enterprise Funds

602	Airport
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Internal Service Funds

701	Highway department
702	Fleet cars
703	Workers Compensation Fund

Trust and Agency Fund

800	Trust funds held
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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).

FACT SHEET

FILE NO. 23-24/014

The Finance Department is granted authority to review and initially approve department requests to carryforward funds from the prior budget year into the current budget year.

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

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

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

The Finance Department has reviewed carryforward requests from departments and approved them based on the situational circumstances. Requests were presented as either operational or capital. Capital requests have been included for both the American Rescue Plan Act projects and projects in the capital projects fund that were authorized and bonded for in years prior to 2022.

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

Once approved, the requested carryforward amounts will be moved forward from 2022 into the 2023 budget. This will result in an increase to departmental expenditures to be funded by select fund balances.

Operational Fiscal Impact: General Fund Use of Fund Balance \$1,474,642
Human Services Use of Fund Balance \$32,375

Capital Fiscal Impact: American Rescue Plan Act (ARPA) Use of Fund Balance \$10,948,090
Capital Projects Fund Use of Fund Balance \$1,174,253

Enterprise Fund Fiscal Impact: Airport Use of Fund Balance \$2,370,720

Respectfully Submitted

Amy Weiss
Senior Accounting Manager

Operational Carryforward Request Detail: General Fund

Program	Carryforward Request
General Fund	\$ 1,474,642
Extension	11,495
Family & Wellness	1,654
Safety Grant	5,000
School Outreach	3,644
State Postage	131
Supplies	1,065
Information Systems	54,470
Computer Hardware	2,437
Computer Hardware Maintenance	23,201
Computer Software	1,600
Computer Software Maintenance	23,540
Contracted Services	3,693
Parks & Forest	9,087
Expo Center: Equipment Fee Fund	4,308
Small Equipment	4,779
Planning & Development	118,962
Carbon Neutrality	550
GIS Servers	2,142
WLIP Strategic Initiative Grant	112,758
Zoning Code	3,512
Sheriff	579,172
AED Donations	383
Bike Safety Donations	440
DRMSO	283,018
Drug Endangered Children (DEC) Donations	29,949
Eau Claire Lions Club Donations	9,959
Jail Commissary Revenue	175,200
Kids N Cops Donations	71,815
Law Enforcement Memorial Donations	250
Project Lifesaver	8,158
Veterans Services	151,656
Restricted Donation: Direct Aid	151,656
Nondepartmental	549,800
Compensation Study	549,800

Operational Carryforward Request Detail: Human Services Fund

Program	Carryforward Request
[-] Human Services	\$ 32,375
[-] DHS	32,375
AIM Court Donations	3,856
CST Donations	2,846
Drug Court Donations	2,378
Employee Spirit	300
Foster Care Donations	6,607
JAG Donations	750
Kinship Donations	5,007
Ulrich Kinship Donations	377
Veterans Court Donations	10,254

Capital Carryforward Request Detail: ARPA

Project Description	Carryforward Request
ADRC	\$ 9,950
Meals on Wheels Equipment	9,950
Facilities	3,616,513
AG Center Solar Roof Array	126,500
Chillers/Cooling Towers	344,866
Courthouse Solar Roof Array	148,500
DHS Roof Replacement	10,000
DHS VAVs Replacement	471,416
District Attorney Remodel	161,243
EV Charging Stations	15,405
Radio System Upgrade	1,860,798
Seal Coating Parking Lot	3,311
Sheriff Radio Upgrade	404,452
Small Projects: Comm Tower Analysis	31,307
Truck Replacement	38,715
Information Systems	767,616
Hybrid Video Equipment	86,703
Information Systems Applications	111,269
Information Systems Infrastructure	569,644
Parks & Forest	738,254
Coon Fork Dump Station and Parking	21,836
Coon Fork Office and Restrooms	44,438
Expo Center: Walk-in Cooler and Fridge	10,000
Harstad Park Pavilion	34,924
Lake Altoona Beach Parking Lot	559,109
LL Phillips Pavilion and Handpump	1,708
Master Lock System	22,101
Truck Replacement	44,140
Planning & Development	40,000
Truck Replacement	40,000
Nondepartmental	5,771,159
ARPA Committee	1,458,337
Beaver Creek Reserve: Capital Projects	39,748
Broadband	2,594,694
ECCCHD Lab Equipment	155,000
Fairchild Senior Living	231,201
General Contracted Services	165,831
General Expenditures	528,783
Groundwater Testing	97,933
Investment Income	15,580
Local Assistance Tribal Consistency Expenditures	50,000
Public Health Services	250,000
Small Projects	184,052
District Attorney	4,597
District Attorney Office Equipment	4,597
Grand Total	\$ 10,948,090

Capital Carryforward Request Detail: Capital Projects Fund

Project Description	Carryforward Request
[-] Facilities	\$ 258,978
Chiller/Cooling Towers	1,963
DHS VAVs Replacement	257,015
[-] Information Systems	861,981
Information Systems Applications	602,495
Information Systems Infrastructure	259,487
[-] Parks & Forest	15,604
Harstad Park Pavilion	15,604
[-] Planning & Development	37,690
Chippewa Valley Bike Route Sign Installation	5,690
Truck Replacement	32,000
Grand Total	\$ 1,174,253

Enterprise Carryforward Request Detail: Airport Fund

Project Description	Carryforward Request
[-] Airport	\$ 2,370,720
LED lighting upgrades	25,000
Replace tower radios	40,000
Replace parking equipment	10,000
Relocate K-1 hangar tenant	1,250,000
Terminal & Tower camera replacements	5,000
Construct (3) 48 x 48 hangars	750,000
Terminal Entrance columns	50,000
Exterior Tile at Car Rental entrance	100,000
South Hangar Area Entrance Road and Parking (blank)	20,000
AIP 48 - Runway 4/22 rehab design	881
SAP 66 - Snow removal equipment storage building addition - local share	8,495
AIP 43 - Runway 14/32 rehab admin costs	21,731
AIP 50/52 - ARFF Building Rehab	28,229
AIP 51 - Master Plan Update	15,578
AIP 53/SAP 70 - Wildlife Fence	20,806
Marketing	25,000
Grand Total	\$ 2,370,720

2
3 - AUTHORIZING A BUDGET AMENDMENT FOR CARRYFORWARD OF FUNDS FROM
4 2022 BUDGET INTO 2023 BUDGET -
5

6 WHEREAS, various departments have requested specific funds be non-lapsed and
7 transferred into the 2023 accounts from 2022 departmental budgets; and
8

9 WHEREAS, these budget transfers will increase departmental expenditures and will draw
10 down select fund balances; and
11

12 WHEREAS, such budget transfers require County Board approval.
13

14 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
15 Supervisors authorizes amending the 2023 budget by transferring the following amounts into the
16 2023 budget from the 2022 budget.
17

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
18 General Fund	Extension	\$ 11,495
	Information Systems	\$ 54,470
	Parks and Forest	\$ 9,087
	Planning & Development	\$118,962
	Sheriff	\$579,172
	Veterans Services	\$151,656
	Nondepartmental	<u>\$549,800</u>
27 Total, General Fund		\$1,474,642
31 Human Services	Human Services	<u>\$ 32,375</u>
34 Total, Human Services Fund		\$ 32,375
36 American Rescue Plan Act	ADRC	\$ 9,950
	Facilities	\$3,616,513
	Information Systems	\$ 767,616
	Parks and Forest	\$ 738,254
	Planning & Development	\$ 40,000
	Nondepartmental	\$5,771,159
	District Attorney	<u>\$ 4,597</u>
44 Total, ARPA Fund		\$10,948,090

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
Capital Projects	Facilities	\$ 258,978
	Information Systems	\$ 861,981
	Parks and Forest	\$ 15,604
	Planning & Development	<u>\$ 37,690</u>
Total, Capital Projects Fund		\$1,174,253
Airport Fund	Airport	<u>\$2,370,720</u>
Total, Airport Fund		\$2,370,720
Grand Total, All Funds		<u><u>\$16,000,080</u></u>

ADOPTED:

Committee on Finance and Budget

VOTE: _____ Aye _____ Nay

Dated this _____ day of _____, 2023.

FACT SHEET

FILE NO. 23-24/015

The Finance Department has received requests from several departments to increase their 2023 budgets for certain expenditures. These requests are based on additional sources of revenue, either new grant awards or donations. Unspent funds will be recorded in the 2024 budget by carryforward request in early 2024.

Fiscal Impact: No additional cost, as the source of the funding is additional revenue.

Respectfully Submitted

A handwritten signature in black ink, appearing to read "Amy Weiss". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Amy Weiss
Senior Accounting Manager

2
3 - AUTHORIZING A 2023 BUDGET AMENDMENT FOR APPROVAL OF 2023 GRANT
4 AWARDS AND DONATIONS TO EAU CLAIRE COUNTY -
5

6 WHEREAS, Section 59.52(19) Wis. Stats. empowers the County Board to accept donations,
7 gifts, or grants of money for any public governmental purpose within the powers of the County; and
8

9 WHEREAS, the departments listed below have received grant awards and donations to be
10 used to support the department’s existing 2023 programs; and
11

12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2023 departmental revenue and expenditure
14 budgets for additional grant awards received through March 31, 2023.
15

16 DEPARTMENT	DESCRIPTION	AMOUNT
17 DHS	Expansion of Community Based Services	
18	to Support Children with High Acuity	
19	Needs in Out-of-Home Care	\$ 82,700
20 DHS	Covid ARPA APS Grant	7,743
21 Highway	Energy Innovation Grant Program	
22	Solar Array on New Highway Facility	143,076
23 Nondepartmental	Opioid Settlement Revenue	556,133
24 Planning & Dev	HMEP HazMat Tabletop Exercise Grant	4,500
25 Planning & Dev	HMEP Planning Grant Commodity Grant	8,000
26 Planning & Dev	HSGP Active Shooter Grant	17,065
27 Planning & Dev	USDA Compost Grant	50,150
28 Sheriff	Eau Claire Co-op/Loopy’s Volleyball Event	
29	Donation to DEC program	10,000
30 Sheriff	Homeland Security-WEM/ALERT	
31	Rural Marksman Equipment	3,200
32 Sheriff	Homeland Security-WEM/ALERT	
33	Ballistic Protection Equipment	7,500
34 Sheriff	Homeland Security-WEM/ALERT	
35	Ballistic Protection Equipment	7,500
36 Sheriff	Homeland Security-WEM/ALERT	
37	Respirators with Communications Devices	7,000
38 Sheriff	Homeland Security-WEM/ALERT	
39	Night Vision Equipment	9,375
40 Sheriff	Wisconsin Department of Justice	
41	Criminal Justice-Body Worn Camera Grant	<u>1,228</u>
42		
43	Total Additional Grants and Donations	<u>\$ 915,170</u>
44		
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ADOPTED:

Committee on Finance and Budget

VOTE: _____ Aye _____ Nay

Dated this _____ day of _____, 2023.

Eau Claire County Treasurer's Office Investment Analysis 2023 (Excluding CDBG, Clerk of Courts)	2023 Budget benchmark 4% Interest for General Fund	\$500,000.00
	Interest Earned Treasurer/General Fund only	\$ 373,925.52
	Total Interest Earned including ARPA, Hwy, Opioids, LATCF	\$525,463.12
	Service Fees	\$0.00

Month	Beginning Bal	Service Fees	Interest	Deposits	Withdrawals	End of Month	
						Balance	Gain/Loss (\$)
January	\$ 60,021,901.82	\$ -	\$ 147,043.13	\$ 128,133,786.44	\$ (124,817,886.02)	\$ 63,484,845.37	↑ \$ 147,043.13
February	\$ 63,484,845.37	\$ -	\$ 158,117.40	\$ 65,479,492.73	\$ (55,950,480.47)	\$ 73,171,975.03	↑ \$ 158,117.40
March	\$ 73,171,975.03	\$ -	\$ 220,302.59	\$ 28,514,136.87	\$ (26,711,289.11)	\$ 75,195,125.38	↑ \$ 220,302.59
April							→ \$ -
May							→ \$ -
June							→ \$ -
July							→ \$ -
August							→ \$ -
September							→ \$ -
October							→ \$ -
November							→ \$ -
December							→ \$ -
Total		\$ -	\$ 525,463.12	\$ 222,127,416.04	\$ (207,479,655.60)		↑ \$ 525,463.12

Totals by Quarter:

1st Quarter	\$ -	\$ 525,463.12		\$ 525,463.12
2nd Quarter	\$ -	\$ -		\$ -
3rd Quarter	\$ -	\$ -		\$ -
4th Quarter	\$ -	\$ -		\$ -
	<u>\$ -</u>	<u>\$ 525,463.12</u>	<i>Treasurer only</i> \$ 373,925.52	<u>\$ 525,463.12</u>
	Srvc Fees	Interest Earned		Net Gain(Loss)

Totals by Quarter ARPA (included above)			Totals by Quarter Opioids (included above)		
1st Quarter	\$ -	\$ 136,130.68	1st Quarter	\$ -	\$ 6,188.62
2nd Quarter	\$ -		2nd Quarter	\$ -	\$ -
3rd Quarter	\$ -		3rd Quarter	\$ -	\$ -
4th Quarter	\$ -		4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 136,130.68</u>		<u>\$ -</u>	<u>\$ 6,188.62</u>

Totals by Quarter Highway Bldg (included above)			Totals by Quarter LATCF (included above) TYPE OF ARPA FUNDING		
1st Quarter	\$ -	\$ 8,662.20	1st Quarter	\$ -	\$ 556.10
2nd Quarter	\$ -		2nd Quarter	\$ -	\$ -
3rd Quarter	\$ -		3rd Quarter	\$ -	\$ -
4th Quarter	\$ -		4th Quarter	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 8,662.20</u>		<u>\$ -</u>	<u>\$ 556.10</u>

Based on \$5M Annual Borrowing 2024-2028

	2022	2023	2024	2025	2026	2027	2028
Existing Debt Service~	\$ 15,946,359	\$ 15,886,917	\$ 14,509,941	\$ 12,845,170	\$ 11,380,660	\$ 9,502,644	\$ 8,667,211
Future Debt Service^:							
2023 Borrowing	-	-	-	-	-	-	-
2024 Borrowing	-	-	-	601,207	601,207	601,207	601,207
2025 Borrowing	-	-	-	-	601,207	601,207	601,207
2026 Borrowing	-	-	-	-	-	601,207	601,207
2027 Borrowing	-	-	-	-	-	-	601,207
2028 Borrowing	-	-	-	-	-	-	601,207
Premium Available	(1,028,320)	(500,553)	(50,001)	-	-	-	-
Accumulated Fund Balance Available	(261,728)	(261,728)	(261,728)	-	-	-	-
Total Estimated Debt Service Levy	\$ 14,656,311	\$ 15,124,637	\$ 14,198,212	\$ 13,446,377	\$ 12,583,074	\$ 11,306,265	\$ 11,673,245
Estimated Operating Levy	25,530,413	26,382,109	26,909,752	27,447,947	27,996,905	28,556,844	29,710,540
Total Estimated County Levy	40,186,724	41,506,746	41,107,964	40,894,324	40,579,979	39,863,108	41,383,785
Debt Service Levy %	36%	36%	35%	33%	31%	28%	28%
Existing Debt Principal Balance	\$ 104,145,000	\$ 96,970,000	\$ 83,765,000	\$ 76,495,000	\$ 70,128,793	\$ 64,471,462	\$ 59,952,568
New Issues	5,570,000	-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Principal Payments on Existing Debt	(12,745,000)	(13,205,000)	(12,270,000)	(10,940,000)	(9,790,000)	(8,195,000)	(7,605,000)
Projected Principal Payments on New Issues**	-	-	-	(426,207)	(867,331)	(1,323,894)	(1,796,437)
Projected G.O. Debt Outstanding	\$ 96,970,000	\$ 83,765,000	\$ 76,495,000	\$ 70,128,793	\$ 64,471,462	\$ 59,952,568	\$ 55,551,130

Based on \$6M Annual Borrowing 2024-2028

	2022	2023	2024	2025	2026	2027	2028
Existing Debt Service~	\$ 15,946,359	\$ 15,886,917	\$ 14,509,941	\$ 12,845,170	\$ 11,380,660	\$ 9,502,644	\$ 8,667,211
Future Debt Service^:							
2023 Borrowing	-	-	-	-	-	-	-
2024 Borrowing	-	-	-	721,448	721,448	721,448	721,448
2025 Borrowing	-	-	-	-	721,448	721,448	721,448
2026 Borrowing	-	-	-	-	-	721,448	721,448
2027 Borrowing	-	-	-	-	-	-	721,448
2028 Borrowing	-	-	-	-	-	-	721,448
Premium Available	(1,028,320)	(500,553)	(50,001)	-	-	-	-
Accumulated Fund Balance Available	(261,728)	(261,728)	(261,728)	-	-	-	-
Total Estimated Debt Service Levy	\$ 14,656,311	\$ 15,124,637	\$ 14,198,212	\$ 13,566,619	\$ 12,823,557	\$ 11,666,989	\$ 12,274,452
Estimated Operating Levy	25,530,413	26,382,109	26,909,752	27,447,947	27,996,905	28,556,844	29,710,540
Total Estimated County Levy	40,186,724	41,506,746	41,107,964	41,014,565	40,820,462	40,223,832	41,984,992
Debt Service Levy %	36%	36%	35%	33%	31%	29%	29%
Existing Debt Principal Balance	\$ 104,145,000	\$ 96,970,000	\$ 83,765,000	\$ 77,495,000	\$ 72,043,552	\$ 67,212,755	\$ 63,429,081
New Issues	5,570,000	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Principal Payments on Existing Debt	(12,745,000)	(13,205,000)	(12,270,000)	(10,940,000)	(9,790,000)	(8,195,000)	(7,605,000)
Projected Principal Payments on New Issues**	-	-	-	(511,448)	(1,040,797)	(1,588,673)	(2,155,725)
Projected G.O. Debt Outstanding	\$ 96,970,000	\$ 83,765,000	\$ 77,495,000	\$ 72,043,552	\$ 67,212,755	\$ 63,429,081	\$ 59,668,356