



AGENDA
Committee on Finance & Budget

Thursday, March 14, 2024

4:00 p.m.

Courthouse – Room #3312
721 Oxford Ave, Eau Claire, WI

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2532 469 6031

Join by Meeting Number:

Meeting Number: 2532 469 6031
Meeting Password: VYfrmhmm333

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=ma7cb3d6857bb2c4a76b08d72d7619810>

A majority of the county board may be in attendance at this meeting;
however, only members of the committee may take action on an agenda item.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review of Meeting Minutes / Discussion – Action
5. Board Chair Reimbursement Request / Discussion – Action
6. Proposed Resolution 23-24/085 “To Create 2.0 (FTE) Maintenance Supervisors in the Eau Claire County Highway Department” / Discussion – Action
7. On-Call Pay Policy / Discussion – Action
8. Proposed Ordinance 23-24/076 “To Amend Section 2.12.140 B. of the Code: Medical Examiner System” / Discussion – Action
9. Preliminary 2023 Countywide Financial Results / Discussion
 - a. Sales Tax Report, December 2023 / Discussion
 - b. Investment Analysis, December 2023 / Discussion
10. Preliminary 2023 DHS Financial Results / Discussion – Action
11. 2025 Budget Process: Debt Strategy / Discussion
12. Finance Department Update / Discussion
13. Future Meetings and Agenda Items / Discussion
14. 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, February 8, 2024

4:00 p.m.

Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk, Dane Zook

Staff Present In-Person: Regan Watts, Recycling & Sustainability Coordinator; Matt Thiesen, Facilities Director; Jason Szymanski, Finance Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator

Staff Present Online: Linda O’Mara, Accountant; Samantha Kraegenbrink, Assistant to the County Administrator; Jacob Harris, Internal Control Specialist; Stacy Stabenow, Payroll Specialist; Vickie Gardner, DHS Fiscal Manager; Sharon McIlquham, Corporation Counsel; Angela Eckman, Human Resources Director

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

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

No members of the public were present.

Review of Meeting Minutes

Motion: Folstad moved approval as presented

Vote: 5-0 via voice vote

Electric Vehicle Charging System Review

Regan Watts and Matt Thiesen presented information on law changes that impact the collection of electric vehicle charging fees.

Proposed Resolution 23-24/043 “Authorizing the Cancellation of Checks That Are Over Two Years Old; Directing That Said Total Be Transferred to the Unclaimed Trust Account and Credited to the General Fund”

Motion: Leary moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 23-24/072 “Authorizing a 2023 Budget Amendment for Approval of 2023 Grant Awards, Donations, and Other Revenue Given to Eau Claire County”

Motion: Folstad moved approval as presented

Folstad requested additional information on the LATCF funds and how they may be spent.

Vote: 5-0 via voice vote

2022-2023 Capital Project Status Update

The committee reviewed the 2022-2023 capital project status report. The committee would like additional information on overages and why specific projects have not been started or completed.

Investment Policy Review and Update

Jason Szymanski reviewed a proposed investment policy.

Sales Tax Report

The committee reviewed the sales tax report for sales through November 2023.



MINUTES
Committee on Finance & Budget

Thursday, February 8, 2024

4:00 p.m.

Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Impact of HSHS Closures & General Fund Balance

Jason Szymanski and Kathryn Schauf reviewed risk factors surrounding the level of unassigned fund balance the county should maintain.

Finance Department Update

Jason Szymanski gave an update on the Finance Department. Preliminary year-end reports have been provided to departments, and these are expected to be updated several times prior to the final closure of the books.

Future Meetings: March 14, 2024

Agenda Items: Code Section & Financial Policy Review, EV Charging Ordinance update (ordinance/action), investment policy review (action)

The committee adjourned at 5:29 p.m.

Amy Weiss
Committee Clerk

**Eau Claire County
Travel Expense Reimbursement Form**

Statement of expenses incurred during the month of: Feb-24

Name: Nancy Coffey

\$ 0.67 Mileage Reimbursement Rate
(effective 01/01/2024)

Account Number: 24-100-01-51110-340-122

Date	Official Business	Itinerary	Transportation			Lodging	Meals - Including Tips			Other Allowable Expenses		Total Expense per day
			Miles	Fare	Plane Fare		Morning	Noon	Evening	Item	Amount	
6-Feb	WCA Legislative Conference	Concourse, Madison WI	178			137.71			22.00	Parking	20.00	298.97
										hotel tip	2.00	2.00
7-Feb	WCA Legislative Conference	Concourse, Madison	178			129.34			17.94	Parking	20.00	286.54
	Connie Russell rode with me									hotel tip	2.00	2.00
	I stayed at Hampton Inn &	Suites, Madison Downtown										0.00
	440 W Johnson St. Walked to	Concourse each morning										0.00
												0.00
												0.00
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												0.00
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												0.00
												0.00
												0.00
												0.00
												0.00
Totals			356	0.00	0.00	267.05	0.00	0.00	39.94		44.00	

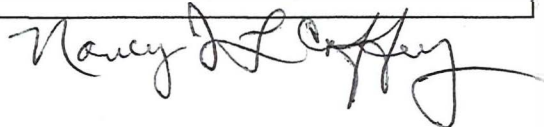
Claimant's statement

I declare, under penalties of perjury, that this account of travel expenses is true and correct and in conformity with the Human Resources manual and related guidelines and instructions. This claim represents reasonable and actual expenses necessarily incurred by me personally in the performance of my official duties and no portion of this claim was provided free of charge or covered by a special registration fee, or previously reimbursed to me by Eau Claire County or any other source.

I certify that I have reviewed this travel claim and find it to be reasonable, proper, and in conformity with the Human Resources manual.

Total Claim 589.51

Date	Claimant's Signature
2/16/2024	Nancy JL Coffey



Date	Approved by Authorizing Party

Less: Travel Advances

Net Amount Due 589.51

WEDNESDAY, FEBRUARY 7, 2024

- 7:30 a.m. **Hot Breakfast**
- 8:30 a.m. **Call to Order and Welcome**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 8:35 a.m. **Legislative Leadership Roundtable**
Devin LeMahieu, Senate Majority Leader
Dianne Hesselbein, Senate Minority Leader
Tyler August, Assembly Majority Leader
Greta Neubauer, Assembly Minority Leader
Moderator: Kyle Christianson, Partner at Wimmer & Company
- 9:20 a.m. **Forward Analytics**
Dale Knapp, Director, Forward Analytics
Kevin Dospoy, Deputy Director, Forward Analytics
- 9:50 a.m. **Break**
- 10:00 a.m. **Ask the Attorney**
Andy Phillips, WCA General Counsel, Attolles Law, s.c.,
- 10:45 a.m. **Closing Keynote: Traitors I Have Known**
James Olson, former CIA Chief of Counterintelligence, CIA
- 11:45 a.m. **Conclude with Giveaways**
Grab a boxed lunch

TUESDAY, FEBRUARY 6, 2024

- 8:30 a.m. **Registration and Continental Breakfast**
- 9:00 a.m. **Welcome & Pledge of Allegiance**
Lance Pliml, Chair, WCA Board of Directors
- 9:05 a.m. **Opening Remarks**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 9:10 a.m. **State of Affairs on the National Level**
Matthew D. Chase, CEO and Executive Director, National Association of Counties
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 9:40 a.m. **Break**
- 9:55 a.m. **Coffee Talk with the Governor**
Tony Evers, Governor, State of Wisconsin
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 10:25 a.m. **Moving Wisconsin Forward: Economic Development**
David Armstrong, Wisconsin State Representative
Missy Hughes, Secretary & CEO, Wisconsin Economic Development Corporation
Michael Welsh, Vice President of Legislative Affairs & Communications, Wisconsin Economic Development Association
Moderator: Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 11:05 a.m. **Legislative Update**
WCA Government Affairs Team
- 11:45 a.m. **Lunch**
- 12:30 p.m. **The Future of Wisconsin**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 1:00 p.m. **Artificial Intelligence and County Government**
Rita Reynolds, Chief Information Officer, National Association of Counties
- 1:45 p.m. **Break**
- 2:00 p.m. **Cybersecurity**
Rita Reynolds, Chief Information Officer, National Association of Counties
Rick McMillin, IT Operations Manager, Waukesha County
Tim Rahschulte, Ph.D., Chief Executive Officer, The Professional Development Academy and chief architect of the NACo High Performance Leadership Program
- 2:45 p.m. **The State (and Identity) of the Political Parties**
Tanya Bjork, Partner, Capitol Navigators
Keith Gilkes, Chairman & CEO, Platform Communications
- 5:00-7:00 p.m. **Reception Honoring County Government**



Hampton Inn and Suites Madison Downtown
 440 W Johnson St, Madison 53703 US
 6082550360
 MSNBH_Hampton_Suites@hilton.com

Date Range: Feb 05, 2024 - Feb 07, 2024
 Tax ID :

Guest Folio

Confirmation Number - 52518168

Primary Guest

Guest Name
 Address
 City, State, Zip Code
 Country

COFFEY, MATT
 4345 MEADOW LN
 EAU CLAIRE WI 54701
 US

ADDN GUESTS

Nancy Coffey

Hilton Honors

★ Diamond
 968530411

Stay Details

Check In Date
 Check Out Date
 Room
 Source
 Guests

Feb 05, 2024
 Feb 07, 2024
 NKJU - 629
 OTHER
 2/0

Company Details

Name
 Tax ID
 PO Number
 Account Name

Other Details

Bill Number
 Tax Exemption YES
 Tax Exempt Date Feb 05, 2024
Travel Agent
 IATA
 Name

Date	Type	Description	Amount
Feb 05, 2024	Charge	PARKING - 20-Tax Exempt	\$20.00
Feb 05, 2024	Charge	GUEST ROOM-Tax Exempt	\$137.71
Feb 06, 2024	Charge	PARKING - 20-Tax Exempt	\$20.00
Feb 06, 2024	Charge	GUEST ROOM-Tax Exempt	\$129.34
Feb 07, 2024	Payments	AMEX-3008	-\$307.05

Summary	
Type	Amount
GUEST ROOM	\$267.05
PARKING - 20	\$40.00
CITY TAX	\$0.00
SALES TAX	\$0.00
STATE TAX	\$0.00
CREDIT CARD	\$307.05
Folio Balance	\$0.00

Check In Time 04:31 PM Reservations hiltonhotels.com or +1-800-HILTONS
 Check Out Time 08:35 AM





La Taguara
Venezuelan & Latin American Cuisine

La Taguara Bar & Grill
1010 Crossroads Drive
Madison, WI 53718
(608)244-3266

Server: Andres S
Check #26
Ordered: Table 41
2/5/24 5:23 PM

Credit Card Contactless
Amex xxxxxxxx3008
Time 6:32 PM

Transaction Type Sale
Authorization Approved
Approval Code 826356
Payment ID SWTjChfFdtN0
Application ID A000000025010801
Application Label AMERICAN EXPRESS
Merchant ID 324000000017
Card Reader BBPOS

Amount \$82.24
+ Tip: 16.00
= Total: 98.24



Great Dane Downtown
123 E. Doty St.
Madison, WI 53703

Server: Parker H
Check #178
Ordered: Table 71
2/6/24 7:22 PM

Pint Pecks \$7.00
Birria Tacos \$15.00
Pint IPA - Engine \$8.00
Southwest Tortellini \$17.00
Pint Stout \$7.00
Wolster Street Chicken Salad \$14.00

Subtotal \$88.00
Tax \$3.73
Total \$91.73

Tip Tax 14.00
Total \$105.73

Suggested Tip:
25%: (Tip \$17.93 Total \$109.66)
22%: (Tip \$15.78 Total \$107.51)
20%: (Tip \$14.35 Total \$106.08)
Tip percentages are based on the check price after taxes.

Thank you and have a Great Dane!

X VALUED CUSTOMER

Sorry, I don't have the itemized bill. There were 4 of us. My portion was \$22.00

Suggested Tip:
15%: (Tip \$11.69 Total \$99.93)
20%: (Tip \$15.59 Total \$107.83)
22%: (Tip \$17.14 Total \$109.38)

Tip percentages are based on the check

FACT SHEET

TO FILE NO.

CREATE 2.0 (FTE) MAINTENANCE SUPERVISORS

This resolution creates two full-time maintenance supervisors in the Highway Department. Currently the department has two maintenance supervisors who are responsible for supervising 46 full-time staff. Our staff is amazing, and we've done our best to keep our programs as efficient as possible, but we've had struggles with supporting our staffing internally when it comes to clear communication, planning and engagement. We want to reduce future employee turnover as much as possible and providing a more supportive operations structure will give the framework needed to improve our operations, communication system, and staff development. From 2022 to 2023 we had 42 injury claims. Of those claims the medical and lost time claims had a total cost of \$103,918.78. Also, from 2022 to 2023 we've had 28 positions turnover in our department. With the cost to replace an employee being 30% of their annual compensation our cost over the two years has had an impact of \$504,000. Having four maintenance supervisors overseeing eleven staff members would provide a more effective structure of support for our field operations as well as improve our ability to provide more safety awareness.

The Maintenance Supervisor position is responsible for supervising the improvement and maintenance programs within the Highway Department. The main programs we provide services are for Wisconsin Department of Transportation such as snow removal and summer maintenance work on the state highway system, improvement work on our county roads and bridges, maintenance work such as winter snow removal and summer preventative maintenance and working with our local Town, Villages, Cities, and other departments within our county. If approved these two maintenance supervisors will be able to invoice their time directly to capital improvement projects as well as projects for local units of government creating new revenue.

Fiscal Impact: \$0.00 Net Zero. These positions will charge their time to our road, bridge, and local departments programs and will replace previously contracted services. For example, in 2023, \$922,243.00 of projects were contracted to private contractors on road improvement projects under 53310 or capital road program account 53312. This work could be completed in-house with the addition of the maintenance supervisors. In summary, instead of contracting out work that we are not able to manage currently, we will now be able to complete that work with our own staff.

Respectfully Submitted,

Jon Johnson

Jon Johnson
Highway Commissioner

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3
4 CREATE 2.0 (FTE) MAINTENANCE SUPERVISORS IN THE EAU CLAIRE COUNTY
5 HIGHWAY DEPARTMENT
6
7

8 WHEREAS, the Highway Department in conjunction with the Human Resources
9 Department recently assessed all job descriptions in the Highway Departments current
10 workforce; and

11
12 WHEREAS, there are currently two Maintenance Supervisor positions in the highway
13 department that supervise 46 staff members; and

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15 WHEREAS, there have been 28 vacancies in the Highway Department since 2022 that
16 have created an estimated employment turnover cost of \$504,000.00; and

17
18 WHEREAS, there have been 42 injury claims since 2022 with a total cost of
19 \$103,918.78; and

20
21 WHEREAS, adding two additional Maintenance Supervisor positions will allow for
22 improved planning and support to staff within the department as well as provide the proper
23 number of supervisor to staff ratio; and

24
25 WHEREAS, creating two additional Maintenance Supervisors will allow us to generate
26 revenue for our operations by completing work internally rather than contracting out road and
27 bridge projects, the Maintenance Supervisor position is a front-line supervisor role within the
28 department; and

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30 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
31 Supervisors hereby approves the creation of 2.0 (FTE) Maintenance Supervisor positions.

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33 ADOPTED:

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45 Highway Committee

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47 Dated this ___ day of _____, 2024

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49 Vote: _____ AYE _____ NAY
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51 _____

Committee on Human Resources

Dated this __ day of _____, 2024

Vote: _____ AYE _____ NAY

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Committee on Finance & Budget

Dated this ___ day of _____, 2024

Vote: _____ AYE _____ NAY

Facts Summary for Proposed Policy 521: On Call Pay

During the most recent compensation project, HR had started to take a deeper dive into the related policies that impacted the overall compensation plan for the County.

In reviewing the current Policy 521, On Call Pay, it was found that the County was currently compensating for on-call staffing needs in a variety of different ways including hourly, daily, and weekly and at varying rates across departments. Additionally, the Policy had not been reviewed since January 2018 and was long overdue for re-evaluation.

In order to complete this evaluation, HR invited Department Heads of those departments where on-call staff was active to discuss the following:

- 1- Which staff were identified to do the work and what were their employee classifications?
- 2- How was the work being performed and how was it being scheduled?
- 3- What was the response criteria?
- 4- Were there struggles in getting staff assigned to this work?

From there, the HR department did an analysis, referencing updated policies from how other neighboring counties were currently compensating this work as well as consulted with a Third-Party to validate we were meeting employee classification requirements by law. HR brought this same group back together and proposed the recommended solution.

- Create a standardized daily rate going from:
 - Weeknights: ~~\$30.00~~ \$40 day
 - Weekends: ~~\$48.00~~ \$60 day
 - Holidays: ~~\$60.00~~ \$100 day
- Adding a differentiation between how exempt staff (salaried) and non-exempt (hourly) are being incentivized to achieve compliance with FLSA.
- Working with Department Heads on best practices for scheduling & employee time management.

This recommendation comes with realizing the following benefits:

- Provides consistency across all departments at the County, eliminates implied bias on how certain categories of work are being incentivized.
- Increases operational efficiencies by eliminating the need for employees to enter 2-3 different pay codes for each pay period and for Finance having to calculate on-call work differently based on individual department amounts and strategies.
- Brings the County into compliance with the FLSA (Fair Labor Standards Act) that defines how each employee classification can be compensated. Current practice was not in compliance with this act.
- Increases the pay amounts to be more competitive with the local market and helps with employee assignment and scheduling.
- Allows opportunity for career progression in some areas, such as DHS, where re-classification for roles assuming increased availability, time commitment and training is being recommended. This would also position this area of work to be viewed more favorably.
- Saves the County (\$488) when comparing how the old policy was paid by transitioning to the new model, even with an increased amount and pulling out non-tax levy positions.
- Offers increased opportunities for the County to add more support in Parks & Forest and increase our service offerings to the community by offering response to summer camping needs.

Eau Claire County
 On-Call Pay Comparison
 January - December 2023

Departments	2023 On-Call Pay			Proposed Policy*			variance	
	On-Call Rate	Worked On-Call	Total Cost	On-Call Rate	Worked On-Call	Total Cost		
	Pay			Pay^				
Airport	\$ 4,900	\$ 4,674	\$ 9,574	\$ -	\$ -	\$ -	\$ (9,574)	
Facilities	5,200	1,736	6,936	17,340	1,736	19,076	10,404	
Parks & Forest	5,476	-	5,476	8,670	-	8,670	3,194	
DHS Family Services	12,462	9,390	21,852	17,340	-	17,340	(4,512)	
Juvenile Detention	-	-	-	-	-	-	-	
Highway	6,240	5,228	11,468	17,340	-	17,340	5,872	\$-5,872 State Funded
Total	\$ 34,278	\$ 21,028	\$ 55,306	\$ 60,690	\$ 1,736	\$ 62,426	\$ (488)	

For the purposes of calculating the fiscal impact for the policy change, worked on-call hours are assumed to be the same for all departments except DHS. DHS staff are exempt, and so will not be compensated for hours worked when called-in.

*# of individuals on-call: assumed to be 1 per department/day

Breakdown of Departmental Impacts:

Airport- Current hours coverage is believed to be adequate and call-in needs will be based on an extenuating circumstance at which time, employees who are called in will be compensated for the additional hours worked.

Facilities- Currently paying \$100/week and hasn't been updated since 2008. Local comparables recommended an increase to \$250-300/ week. This would have resulted in an increase to \$17,340-\$20,808, which is in line with the new proposal and makes scheduling gaps easier to fill and will assist in employee retention.

Parks & Forest- The current on-call pay is for the Park Rangers and when they need to open and close the dam based on water levels. This is currently paid on an hourly basis but can last over several days so it is believed that the daily rate would be more appropriate. Additionally, this would be looking to allow for a current employee to be put on-call for seasonal camping needs.

DHS- the current pay methodology regarding how on-call staff was being paid was putting us out of compliance with FLSA standards as the individuals needing to be on-call were exempt status or (salaried) and then receiving a daily on-call rate as well as an hourly rate for hours worked. Based on the requirements, exempt (salaried) staff are not eligible for hourly incentives on top of their salary. HR & DHS are currently re-evaluating a solution that would create a career progression opportunity by identifying Social Workers who have increased knowledge, skills, and abilities to work with the target audience the on-call requires as well as be appropriately recognized for the increased request in availability.

Highway- current policy & process has exempt managerial staff positioned for on-call, which does not support the intent of on-call work. The new policy would require identification and equal rotation within the department, along with added incentive. The total amount of on-call work is grant funded and reimbursable by the state.

Since HR would be eliminating the individual department breakdowns, we are recommending a re-write of the entire policy as opposed to striking through each individual area.

Thanks for your consideration of this proposed policy.

Angela Eckman, Human Resources Director

POLICY 521 ON CALL PAY

CURRENT POLICY

1. **Purpose.** To ensure an employee are available at any time to respond to emergency situations as they arise.
2. Highway Department.
 - 2.1 Eligible staff in the Highway department will assigned to be the primary on-call person will be available for emergency work evenings and weekends and for all legal holidays. One employee will be assigned to be the primary on-call person each day.
 - 2.1.1 Assignments will normally be made on a rotational basis.
 - 2.2 Employees assigned to be the primary on-call person will be paid \$40 for Friday, Saturday and Sunday.
3. Facilities Department.
 - 3.1 Facilities employees will be available for emergency work evenings and weekends and for all legal holidays. One maintenance employee will be assigned to be the primary on-call person each week, Monday through Sunday.
 - 3.1.1 Assignments will normally be made on a rotational basis.
 - 3.2 Facilities Maintenance Worker, Maintenance Tech Lead, and Facilities Supervisor assigned to be the primary on-call person each week will be compensated \$100 per week.
4. Human Services Department
 - 4.1 Eligible staff in Human Services assigned to be the primary on-call person will be available for emergency work evenings and weekends and for all legal holidays. One employee will be assigned to be the primary on-call person each day.
 - 4.1.1 Assignments will normally be made on a rotational basis.
 - 4.2 Employees assigned to be the primary on-call person will receive pay as follows:
 - o Weeknights: \$30.00 day
 - o Weekends: \$48.00 day
 - o Holidays: \$60.00 day
 - 4.2.1 When an employee is called in during his/her on-call shift he or she will receive additional pays equivalent to the employee's base rate as a stipend in 15

minute increments.

CURRENT POLICY

5. Parks and Forest.
 - 5.1 Coon Fork Park Ranger. On-call pay of one dollar and fifty cents (\$1.50) per hour will be paid for all hours spent while on on-call status.
 - 5.2 Lake Altoona Park Ranger. On-call pay of one dollar and fifty cents (\$1.50) per hour for all hours during on-call status at the direction of the department head or designee using the one-foot dam gate-opening standard.
 - 5.3 Lake Eau Claire Rangers. On-call pay of one dollar and fifty cents (\$1.50) per hour for all hours during on-call status at the direction of the department head or designee using the two-foot dam gate-opening standard.
 - 5.4 Employees working on the dams alone will receive an additional two dollars (\$2) per hour.
6. Airport.
 - 6.1 The Airport Maintenance Supervisor will be the primary on-call person each week, Monday through Sunday, and compensated \$100 per week for being the primary on-call person.
 - 6.2 Airport maintenance employees will be available for emergency work evenings and weekends and for all legal holidays.

POLICY 521 ON CALL PAY **PROPOSED POLICY**

1. **Purpose.** To provide fair and appropriate pay incentive to employees who have job responsibilities that require them to be available to respond for emergency or non-scheduled shifts to maintain successful County operations.

2. On call pay. One employee from a department assigned as the primary on-call person will be available for emergency work evenings, weekends, and for all county recognized policy (please reference holiday policy 403). Shifts will be assigned based on department needs.
 - 2.0 Exempt employees assigned as the on-call person will receive pay as follows:
 - Weeknights: \$40.00 day
 - Weekends (Saturday/Sunday): \$60.00 day
 - Holidays: \$100.00 day

 - 2.1 Non-exempt hourly employees assigned as the on-call person will receive pay as follows:
 - 2.1.0 When an employee is scheduled to be the assigned on-call person they will receive their on-call daily rate.

 - 2.1.1 When an employee is called in during their on-call shift they will receive their normal hourly rate of pay with a minimum of 2 hours given.

 - 2.1.2 When an employee is called during their on-call shift they will receive their normal hourly rate of pay with a minimum of 15 minutes given.

POLICY 521 ON CALL PAY

Effective Date: January 1, 2012

Revised Date: Sept. 2016, Nov. 2017, Jan. 2018, Jan. 2023

Eau Claire County
Employee Policy Manual

FACT SHEET

TO FILE NO. 23-24/076

In compliance with 2015 Wisconsin Act 336, effective April 18, 2024 medical examiner fees will be adjusted by the annual percentage change in the US CPI for all Urban Consumers, U. S. City average for 12 months ending December 31st. Under the intergovernmental cooperative agreement with Dunn County for medical examiner services Eau Claire County is responsible for paying the actual cost of expenses incurred by Dunn County for Eau Claire County services. This amendment will change the amounts listed in the code that are currently being paid for these services.

Dunn County will bill the funeral homes directly for the fees and remits the collected fees to Eau Claire County.

2023 Statistics

224 death certificates signed

991 cremation permits issued

0 disinterments

*of the 991 cremation permits, 61 of them are Medical Assistance cases where the county does not collect the fee.

Fiscal Impact: Will vary each year. Based on the 2023 results, the estimated additional annual revenue is approximately \$4,700. The fee increase would be effective April 18, 2024.

Respectfully Submitted,

Jason Szymanski
Finance Director

2
3 TO AMEND SECTION 2.12.140 B. OF THE CODE: MEDICAL EXAMINER SYSTEM

4
5 The County Board of Supervisors of the County of Eau Claire does ordain as follows:

6
7 SECTION 1. That Subsection B. of Section 2.12.140 of the code be amended to read:

8
9 B. Fees. The medical examiner and any deputies shall collect all such fees which
10 they are entitled by law to receive, as provided in Wis. Stat. § 59.38(1). Except in situations
11 involving indigents, or in cases where the funeral home or cremation society has waived their fee
12 to perform a cremation, ~~\$184.84~~ \$191.04 shall be collected for the issuance of a cremation
13 permit in accordance with Wis. Stat. § 59.36, ~~\$123.22~~ \$127.35 as the fee for signing death
14 certificates and ~~\$59.40~~ \$61.39 for issuing a disinterment and reinterment permit pursuant to Wis.
15 Stat. § 69.18. In compliance with 2015 Wisconsin Act 336, effective April 18, 2019 medical
16 examiner fees will be adjusted by the annual percentage change in the US CPI for all Urban
17 Consumers, U. S. City average for 12 months ending December 31st.

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19 ENACTED:

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30 Committee on Finance

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32 VOTE: _____ Aye _____ Nay

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48 Dated this _____ day of _____, 2024.

Eau Claire County
 2023 Fund Balance Analysis (Unaudited)
 Estimated December 31, 2023
 at 03.08.24

Unassigned General Fund Balance, 12/31/22	\$ 13,491,917
Assigned Fund Balance in 2023 Budget released for 2023 activity	7,651,842
Adjusted Unassigned Fund Balance, 01/01/23	\$ 21,143,759

2023 Functional Category Activity (at 03.08.24)

	Budget	Actual
General Government		
Non-Departmental	(851,800)	399,315
Sales Tax (amount in excess of budget)	-	2,162,074
Investment Income (amount in excess of budget)	-	1,659,113
County Board	-	(6,741)
County Administrator	-	1,148
County Clerk	-	7,570
Human Resources	-	48,531
Information Systems	(168,625)	19,114
Finance	-	33,823
Treasurer	-	20,252
Corporation Counsel	-	(530)
Register of Deeds	-	(52,572)
Facilities	-	374,828
Judicial		
Circuit Court	-	(444,957)
Register in Probate	-	(16,782)
District Attorney	-	(97,174)
Clerk of Courts	-	(216,223)
Public Safety		
Sheriff	(1,098,135)	631,824
Criminal Justice Services	-	(34,597)
Health & Human Services		
Child Support Agency	-	14,451
Veterans Services	(151,656)	14,805
Culture & Recreation		
Extension	(11,494)	17,516
Parks & Forest	(135,189)	(69,928)
Conservation & Economic Development		
Planning & Development	(139,793)	117,784
Capital Projects	(5,095,150)	(5,095,150)
Total 2023 Actual Annual Surplus/(Deficit)	\$ (7,651,842)	\$ (512,506)
Projected General Fund Unassigned Before Other Fund Impact	\$ 13,491,917	\$ 20,631,253
Other Funds		
Human Services (per 03.04.24 financial estimates)	-	(906,223)
Projected General Fund Unassigned, End of Year 12/31/23	\$ 13,491,917	\$ 19,725,030

2024 Budget Assignments

2024 Capital Projects	(943,060)
Compensation Plan	(549,800)
Contingency Fund	(300,000)
Additional Levy	15,821
Boys & Girls Club	(5,000)
Housing Authority	(3,000)
Project Lifesaver	(2,000)
Sheriff Fleet Replacement/Lake Rehab Projects	(769,647)
Cth F: Heather to Hamilton	(119,134)
Increase Contingency Fund	(200,000)
Cth T corridor design	(252,110)
Increase Attorney Fees	(34,600)
2024 Capital Projects (NOT APPROVED YET)	(5,923,091)
Total 2024 Budget Assignments	\$ (9,085,621)
Projected General Fund Unassigned Balance after 2024 Budget Assignments	\$ 10,639,409
2024 Budgeted General Fund Expenditures	\$ 47,162,973
% of Unassigned General Fund Balance to General Fund Expenditures	22.56%

Fund Balance Policy References

Minimum General Fund Unassigned - 20% of next year general fund expenditures	\$ 9,432,595
Target General Fund Unassigned - 30% of next year general fund expenditures	\$ 14,148,892

Notes

Activity above is based on actual data as of 03/08/24, and is subject to change.

Capital Projects

(3)2023 capital project expenditures expected to be at budget. Resolution 22-23/098

**Eau Claire County
Annual Sales Tax Collections**

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
February	954,608	962,078	811,233	(178,685)	16.52%	14.53%
March	1,035,307	974,660	1,165,157	11,812	24.84%	24.16%
April	1,235,684	1,424,149	1,342,647	(69,690)	37.00%	35.25%
May	1,078,714	1,006,379	1,082,969	6,899	45.58%	44.20%
June	950,114	1,158,908	1,370,565	218,556	55.47%	55.53%
July	1,404,778	1,279,821	1,250,013	188,748	66.40%	65.86%
August	1,145,274	1,107,993	1,095,911	176,666	75.85%	74.92%
September	960,118	1,244,956	1,382,216	313,926	86.48%	86.34%
October	1,245,706	1,329,500	1,218,437	202,863	89.51%	88.59%
November	890,301	850,175	780,321	133,010	105.08%	102.86%
December	1,208,368	1,418,304	1,816,179	530,885	117.18%	117.87%
Total YTD	\$ 12,947,112	\$ 13,731,189	\$ 14,262,074			
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189	\$ 14,262,074			
Surplus	\$ 2,446,152	\$ 2,013,189	\$ 2,162,074			

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

**Eau Claire County
Annual Sales Tax Collections**

Month	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426
February	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233
March	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157
April	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647
May	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969
June	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	1,370,565
July	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	1,250,013
August	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	1,095,911
September	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	1,382,216
October	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	1,218,437
November	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	780,321
December	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	1,816,179
Total	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 14,262,074
Budgeted	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000
Surplus	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ 2,162,074
Total County Taxable Sales	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	\$ 2,589,422,476	\$ 2,746,237,742	\$ 2,852,414,732
Monthly Average	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 1,188,506

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 876,571	\$ 919,229
February	\$ 839,825	\$ 811,233
March	\$ 963,440	\$ 974,660
April	\$ 1,123,224	\$ 1,235,684
May	\$ 1,037,891	\$ 1,020,614
June	\$ 1,128,184	\$ 1,134,311
July	\$ 1,127,340	\$ 1,250,013
August	\$ 1,131,680	\$ 1,128,758
September	\$ 1,076,055	\$ 1,059,516
October	\$ 1,121,241	\$ 1,218,437
November	\$ 907,694	\$ 890,301
December	\$ 1,273,320	\$ 1,208,368

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	\$ 1,995,287.99
	Total Interest Earned including ARPA, Hwy, Opioids, LATCF	\$2,555,083.33
	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	\$ 75,195,125.38	\$ -	\$ 222,523.91	\$ 18,879,377.09	\$ (23,519,332.93)	\$ 70,777,693.45	↑ \$ 222,523.91
May	\$ 70,777,693.45	\$ -	\$ 229,858.74	\$ 20,029,227.03	\$ (23,394,200.24)	\$ 67,642,578.98	↑ \$ 229,858.74
June	\$ 67,642,578.98	\$ -	\$ 216,550.87	\$ 22,425,692.64	\$ (23,915,732.70)	\$ 66,369,089.79	↑ \$ 216,550.87
July	\$ 66,369,089.79	\$ -	\$ 275,382.22	\$ 63,308,110.38	\$ (31,159,809.69)	\$ 98,792,772.70	↑ \$ 275,382.22
August	\$ 98,792,772.70	\$ -	\$ 348,769.23	\$ 88,943,233.33	\$ (124,469,450.07)	\$ 63,615,325.19	↑ \$ 348,769.23
September	\$ 63,615,325.19	\$ -	\$ 164,975.46	\$ 14,518,767.62	\$ (30,738,162.31)	\$ 47,560,905.96	↑ \$ 164,975.46
October	\$ 47,560,905.96	\$ -	\$ 156,230.95	\$ 15,404,953.35	\$ (17,851,364.40)	\$ 45,270,725.86	↑ \$ 156,230.95
November	\$ 45,270,725.86	\$ -	\$ 141,575.02	\$ 17,115,319.17	\$ (18,396,470.53)	\$ 44,131,149.52	↑ \$ 141,575.02
December	\$ 44,131,149.52	\$ -	\$ 273,753.81	\$ 55,320,676.89	\$ (53,364,027.47)	\$ 46,361,552.75	↑ \$ 273,753.81
Total		\$ -	\$ 2,555,083.33	\$538,072,773.54	\$ (554,288,205.94)		↑ \$ 2,555,083.33

Totals by Quarter:

1st Quarter	\$ -	\$ 525,463.12		\$ 525,463.12
2nd Quarter	\$ -	\$ 668,933.52		\$ 668,933.52
3rd Quarter	\$ -	\$ 789,126.91		\$ 789,126.91
4th Quarter	\$ -	\$ 571,559.78		\$ 571,559.78
	<u>\$ -</u>	<u>\$ 2,555,083.33</u>	<i>Treasurer only</i> \$ 1,995,287.99	<u>\$ 2,555,083.33</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	\$ -	\$ 116,867.25	2nd Quarter	\$ -	\$ 7,028.10
3rd Quarter	\$ -	\$ 106,205.48	3rd Quarter	\$ -	\$ 8,661.47
4th Quarter	\$ -	\$ 149,934.33	4th Quarter	\$ -	\$ 9,530.12
	<u>\$ -</u>	<u>\$ 509,137.74</u>		<u>\$ -</u>	<u>\$ 31,408.31</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	\$ -	\$ 5,721.45	2nd Quarter	\$ -	\$ 631.53
3rd Quarter	\$ -	\$ 1,296.61	3rd Quarter	\$ -	\$ 986.43
4th Quarter	\$ -	\$ -	4th Quarter	\$ -	\$ 1,394.97
	<u>\$ -</u>	<u>\$ 15,680.26</u>		<u>\$ -</u>	<u>\$ 3,569.03</u>