



AGENDA
Committee on Finance & Budget

Thursday, May 9, 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: 2536 675 3458

Join by Meeting Number:

Meeting Number: 2536 675 3458
Meeting Password: JRqvwk367Jk

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=ma861d7414c405f13a24b9f9a9cdde1df>

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. Proposed Resolution 24-25/029 “Authorizing a Budget Amendment for Carryforward of Funds from the 2023 Budget into the 2024 Budget” – Discussion/Action
6. Proposed Resolution 24-25/030 “Authorizing a Budget Amendment for the Approval of Grant Awards, Donations, and Other Revenue Given to Eau Claire County”– Discussion/Action
7. Future Meetings and Agenda Items – Discussion
8. Announcements
9. 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 at (715) 839-5106. For additional information on ADA requests, contact the County ADA Coordinator at (715) 839-7335, (FAX) (715) 839-1669, 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

Wednesday, May 1, 2024

3:30 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, Dane Zook, Nancy Coffey (ex-officio)

Other Supervisors: Connie Russell, Nick Smiar

Staff Present In-Person: Jason Szymanski, Finance Director; Amy Weiss, Senior Accounting Manager; Kathryn Schauf, County Administrator; Rick Eaton, Assistant Corporation Counsel; Glenda Lyons, Treasurer

Staff Present Online: Samantha Kraegenbrink, Assistant to the County Administrator; Terri Bohl, DHS Operations Administrator; Jake Harris, Internal Control Specialist; Jennifer Porzondek, Fiscal Associate III; Wendy Sue Johnson, Family Court Commissioner

Chair pro tempore Zook called the Committee on Finance & Budget to order at 3:30 pm and confirmed compliance with open meetings law.

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

Election of Chair

Nomination: Dunning nominated Pagonis, Pagonis accepted

No other nominations

Vote: 4-0, one abstention (Zook)

Election of Vice Chair

Nomination: Schumacher nominated Dunning

No other nominations

Vote: 5-0 via voice

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

Review of Meeting Minutes

Motion: Zook moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 24-25/031 “Awarding Bid for the Spring 2024 In Rem Sale of Tax Delinquent Property...”

Motion: Zook moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 24-25/032 “Awarding Bid for the Spring 2024 In Rem Sale of Tax Delinquent Property...”

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 24-25/033 “Awarding Bid for the Spring 2024 In Rem Sale of Tax Delinquent Property...”

Motion: Schumacher moved approval as presented

Vote: 5-0 via voice vote

Proposed Ordinance 24-25/034 “To Repeal Section 4.35.300 of the code: Public Electric Vehicle Charging Port Fee”

Motion: Swanson moved approval as presented

Vote: 5-0 via voice vote

County Funding Review

Stella Pagonis briefly reviewed the county funding summary and how it pertains to the Committee’s responsibilities.



MINUTES
Committee on Finance & Budget

Wednesday, May 1, 2024

3:30 p.m.

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

Sales Tax Report

The committee reviewed the April sales tax report.

ARPA Project Review

Jason Szymanski reviewed ongoing and completed projects funded by ARPA dollars. Departments have been allowed to manage their projects while remaining within approved funding overall. Some projects that have had funding allocated to them will not be completed due to changes in scope and material cost on other projects.

Budget Calendar

Jason Szymanski gave an overview of the budget process. Stella Pagonis offered historical information surrounding how departments put their budgets together. Pagonis provided the county code to the new members.

Finance Department Update

Jason Szymanski provided an update on current events in Finance: audit field work, budget capital requests, carryforward preparation.

Future Meetings: second Thursday of the month at 4:00 p.m.

Agenda Items: carryforward, referred ordinance amendments, investment policy update, 2025 capital budget review

The committee adjourned at 4:45 p.m.

Amy Weiss
Committee Clerk

FACT SHEET

FILE NO. 24-25/029

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 funded by bonds or unassigned general fund in years prior to 2023.

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 2023 into the 2024 budget. This will result in an increase to departmental expenditures to be funded by select fund balances or certain revenue sources.

Operational Fiscal Impact: General Fund Use of Fund Balance \$1,584,170
Human Services Use of Fund Balance \$42,873
Opioid Fund Use of Fund Balance \$688,908

Capital Fiscal Impact: American Rescue Plan Act (ARPA) Use of Fund Balance \$8,537,423
Capital Projects Fund Use of Fund Balance \$1,216,560

Enterprise Fund Fiscal Impact: Airport Use of Fund Balance \$1,860,094

Respectfully Submitted
Amy Weiss
Senior Accounting Manager

Operational Carryforward Request Detail: General Fund

Project Description	Carryforward Request
General Fund	\$ 1,584,170
Extension	9,531
Family & Wellness	1,416
Safety Grant	5,000
State Postage	420
4-H Programming	2,695
Information Systems	120,401
Computer Hardware	8,842
Computer Hardware Maintenance	79,991
Computer Software Maintenance	2,760
Contracted Services	26,943
Cybersecurity Software Maintenance	859
Supplies (security cards)	1,006
Parks & Forests	26,398
Expo Center: Equipment Fee Fund	26,398
Planning & Development	23,282
Land Stewardship Expenditures	20,000
Leg Alliance For Health-Comm Engage	782
Planning Intern	2,500
BEAD Local Planning Grant	(12,340)
BEAD Sal Perm Reg	1,395
BEAD Soc Sec	105
BEAD Contracted Services	10,503
BEAD Supplies	17
BEAD Travel - Regular	300
BEAD Training	20
Sheriff	948,198
AED Donations	383
Bike Safety Donations	550
DRMSO	323,733
Jail Commissary Revenue	182,963
Kids N Cops Donations	66,653
Law Enforcement Memorial Donations	360
Flock Safety Falcon Cameras	199,950
Project Life Saver	10,447
Bingham Grant	40,000
DEC Donations	28,094
EC Lions Club Donations	13,119
Fleet Replacement	81,946
Veterans Services	160,960
ARPA Award from State of WI for Marketing	9,304
Restricted Donation: Direct Aid	151,656
Nondepartmental	295,400
Compensation Plan	200,000
Altoona Dam concrete spalling work	95,400

Operational Carryforward Request Detail: Human Services Fund

Project Description	Carryforward Request
Human Services	\$ 42,873
Information Systems	18,480
Avatar Software upgrade	18,480
Human Services	24,393
Foster Care Donations	8,148
Kinship Donations	4,719
Ulrich Kinship Donations	22
Veterans Court Donations	5,167
Employee Well-Being Donations	624
AIM Ct Donations	3,774
Drug Ct Donations	939
Miscellaneous Donations	1,000
Grand Total	1,627,043

REVISED

Operational Carryforward Request Detail: Opioid Fund

Project Description	Carryforward Request
Nondepartmental	688,908
Opioid Expenditures	539,438
Test Strips	22,000
Sharps Disposal	45,000
Peer Support	14,300
MAT Treatment in Jail	24,000
Public Health Specialist	44,170
Sheriff	-
Opioid Grant /LE Grant Revenue	(350,453)
Opioid Grant /LE Grant Expense	122,649
Opioid Grant /CJS Sal Perm-Reg	83,262
Opioid Grant /CJS Social Security	6,370
Opioid Grant /CJS Retirement Emplr Shr	5,579
Opioid Grant /CJS ER HSA Contrib	-
Opioid Grant /CJS Hosp & Health Ins	31,764
Opioid Grant /DHS Sal Perm-Reg	62,920
Opioid Grant /DHS Social Security	4,089
Opioid Grant /DHS Retirement Emplr Shr	4,763
Opioid Grant /DHS ER HSA Contrib	-
Opioid Grant / DHS Hosp & Health Ins	29,057
Grand Total	\$ 688,908

REVISSED

Capital Carryforward Request Detail: ARPA Fund

Project Description	Carryforward Request
Facilities	1,866,261
AG Center Solar Roof Array	37,292
Courthouse Solar Roof Array	65,293
Radio System Upgrade	1,747,017
Small Projects: Comm Tower Analysis	16,659
Information Systems	86,159
Hybrid Video Equipment	2,035
Hybrid Video Equipment Support	11,826
Hybrid Video Software	11,173
Information Systems Infrastructure	1,391
Infrastructure Firewall Support	59,734
Parks & Forest	425,162
Coon Fork Campground Playground	34,000
Coon Fork Door Replacements	12,990
Expo Center Door Replacements	22,165
Lake Altoona Beach Parking Lot	10,470
Lake Eau Claire Clubhouse	229,537
Reimbursable Grant for LEC North Landing	(24,000)
Yurts	140,000
Planning & Development	424,256
ARPA Capital/Skid Row Sand Trap	251,265
ARPA Resurvey Project - Health Insurance	38,547
ARPA Resurvey Project - HSA	2,062
ARPA Resurvey Project - Retirement	5,022
ARPA Resurvey Project - Salary	78,177
ARPA Resurvey Project - Social Security	6,182
Chippewa Valley Bike Signage	14,901
Lake Rehabilitation Projects	28,100
District Attorney	608,040
Criminal Trial Backlog	608,040
Nondepartmental	5,127,545
ARPA Committee (Component 1 & 2)	801,374
Beaver Creek Reserve: Capital Projects	38,168
Broadband	1,936,669
Broadband - Digital Equity	56,375
Broadband - Fairchild Project	265,244
Contracted Services	130,822
Fairchild Senior Living	254,693
General Expenditures	246,659
Groundwater Testing	79,330
Highway Cth G	203,775
Local Assistance Tribal Consistency Expenditures	100,000
Net Investment Income at 12.31.23	644,081
Public Health Services	250,000
Small Projects	120,355
Grand Total	\$ 8,537,423

Capital Carryforward Request Detail: Capital Projects Fund

Project Description	Carryforward Request
Facilities	\$ 274,827
IS Suite Remodel	80,200
COURTS DOOR LOCKS	80,000
Pneumatic To DDC Conversion 1	83,433
Annex Elevator Modernization	1,194
Exterior Door Frame Replacement	30,000
Information Systems	906,154
Information Systems Applications	521,253
Information Systems Infrastructure	384,901
Planning & Development	35,579
Chippewa Valley Bike Route Sign Installation	5,690
P&D/Incident Command Vehicle	25,000
Planning & Dev/EV Vehicle (Truck Replacement)	4,889
Grand Total	\$ 1,216,560

REVISED

Enterprise Carryforward Request Detail: Airport Fund

Project Description	Carryforward Request
Airport	\$ 1,860,094
Marketing	20,000
Sundry Contract Services	6,555
EAU1005 AIP 43 - Rwy 14/32 Rehab	21,731
EAU1016 AIP 53 - Phase I Fence Construction	20,806
South Ramp Hangar Design	16,630
EAU1012 AIP 48 - Runway 4/22 Rehab	881
EAU1014 AIP 51 - Master Plan	12,520
EAU1018 AIP 56 - South Ramp Hangar/Relocate K1 Hangar	
Tenant	1,301,216
Exterior Tile Replace. Design	1,714
EAU1013 AIP 50 - ARFF Building Supplemental	5,369
2nd Parking Lane	62,473
EAU1017 AIP 54 - ARFF Truck	42,699
EAU1021 AIP 55 - Fence Phase II	72,500
Additional airline/security related upgrades	100,000
Exterior Tile Replacement, Construction	175,000
Grand Total	\$ 1,860,094

REVISED

2
3 - AUTHORIZING A BUDGET AMENDMENT FOR CARRYFORWARD OF FUNDS FROM
4 2023 BUDGET INTO 2024 BUDGET -
5

6 WHEREAS, various departments have requested specific funds be non-lapsed and
7 transferred into the 2024 accounts from 2023 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 2024 budget by transferring the following amounts into the
16 2024 budget from the 2023 budget.
17

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
18 General Fund	Extension	\$ 9,531
	Information Systems	\$ 120,401
	Parks and Forest	\$ 26,398
	Planning & Development	\$ 23,282
	Sheriff	\$ 948,198
	Veterans Services	\$ 160,960
	Nondepartmental	<u>\$ 295,400</u>
27 Total, General Fund		\$ 1,584,170
30 Human Services	Human Services	<u>\$ 42,873</u>
32 Total, Human Services Fund		\$ 42,873
35 Opioid Fund	Nondepartmental	\$ 688,908
	Sheriff	<u>\$ 0</u>
38 Total, Opioid Fund		\$ 688,908
41 American Rescue Plan Act	Facilities	\$ 1,866,261
	Information Systems	\$ 86,159
	Parks and Forest	\$ 425,162
	Planning & Development	\$ 424,256
	District Attorney	\$ 608,040
	Nondepartmental	<u>\$ 5,127,545</u>

<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
Total, ARPA Fund		\$ 8,537,423
Capital Projects	Facilities	\$ 274,827
	Information Systems	\$ 906,154
	Planning & Development	<u>\$ 35,579</u>
Total, Capital Projects Fund		\$ 1,216,560
Airport Fund	Airport	<u>\$ 1,860,094</u>
Total, Airport Fund		<u>\$ 1,860,094</u>
Grand Total, All Funds		<u>\$ 13,930,028</u>

ADOPTED:

Committee on Finance & Budget

	AYE	NAY	ABSTAIN
_____ Supervisor Dane Zook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Stella Pagonis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jim Schumacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Bob Swanson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jim Dunning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Dated this _____ day of _____, 2024
Resolution 24-25/029

FACT SHEET

FILE NO. 24-25/030

The Finance Department has received requests from several departments to increase their 2024 budgets for certain expenditures. These requests are based on additional sources of revenue, either new grant awards, donations, or other revenue. Unspent funds that are to be used for specific purposes will be recorded in the 2025 budget by carryforward request in early 2025.

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

Respectfully Submitted

Amy Weiss
Senior Accounting Manager

4 - AUTHORIZING A 2024 BUDGET AMENDMENT FOR APPROVAL OF 2024 GRANT
5 AWARDS, DONATIONS, AND OTHER REVENUE GIVEN TO EAU CLAIRE COUNTY -

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 2024 programs; and

11
12 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
13 Supervisors authorizes amending the following 2024 departmental revenue and expenditure
14 budgets for additional revenue received through March 31, 2024.

15 DEPARTMENT	16 DESCRIPTION	17 AMOUNT
18 Sheriff	Alert Night Vision Grant	\$ 10,000
19 Sheriff	Alert Protection Equipment Grant	14,000
20 Sheriff	Alert Cold Weather Protective Gear Grant	4,500
21 Sheriff	Alert Communications Headsets Grant	4,500
22 Sheriff	Alert CTS Instructor Certified Training Grant	15,108
23 Sheriff	Alert Respirator Communications Grant	4,000
24 Sheriff	Alert Rapid Entry Equipment Grant	6,500
25 Sheriff	M&J Employee Impact Grant for Drug Endangered Children (DEC)	3,000
26 Planning & Development	Farmland Preservation Farming Grant	18,000
27 Planning & Development	NextGen 911 Grant	28,500
28 Planning & Development	Rain 2 Rivers Mini Grant	1,000
29 Nondepartmental	Opioid Settlement Funds	<u>565,825</u>
30		
31	Total Additional Grants and Donations	<u>\$ 674,933</u>

32 ADOPTED:

33
34 **Committee on Finance & Budget**

35	36 AYE	37 NAY	38 ABSTAIN
39 _____ Supervisor Dane Zook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40 _____ Supervisor Stella Pagonis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41 _____ Supervisor Jim Schumacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42 _____ Supervisor Bob Swanson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43 _____ Supervisor Jim Dunning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>