



**AGENDA**  
**Committee on Finance & Budget**

**Thursday, June 13, 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 5961 6394

**Join by Meeting Number:**

Meeting Number: 2536 561 6394  
Meeting Password: J4mu7qYYFq9

**Join from Meeting Link:**

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=mdb51f5e97a44d2b64546dfb66bf9>

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 24-25/044 “Granting the Use of Additional Contingency Funds to Repair the Altoona Dam” – Discussion/Action
6. In Rem Properties – Discussion/Action
7. Proposed Dog License Fee Increase – Discussion/Action
8. Quarter 1 Financial Results – Discussion
  - a. County Treasurer
  - b. County Clerk
  - c. Finance
  - d. Follow-up Questions on Countywide and Q1 Projection
9. Debt and General Fund Unassigned Fund Balance: Review and Strategy, 2024 and Beyond – Discussion/Action
10. Memorandums on County Processes – Discussion
  - a. American Rescue Plan Act (ARPA) Interest Income
  - b. Community Agency Funding
  - c. Budget Process
11. 2025 Budget Update – Discussion/Action
  - a. Budget Guidance
  - b. Community Agencies
  - c. Public Input Sessions
12. Future Meetings and Agenda Items – Discussion/Action
  - a. 2025 Capital Budget Review

Agenda items are linked to supporting documentation.

There are also bookmarks to navigate through the document.

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.



**AGENDA**  
**Committee on Finance & Budget**

**Thursday, June 13, 2024**

4:00 p.m.

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

13. Announcements

14. 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**

**Thursday, May 9, 2024**

4:00 p.m.

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

**Members Present:** Supervisors Jim Dunning, Jim Schumacher, Bob Swanson, Dane Zook

**Members Absent:** Supervisor Pagonis

**Other Supervisors:** Connie Russell

**Staff Present In-Person:** Jason Szymanski, Finance Director; Amy Weiss, Assistant Director of Finance; Sharon McIlquham, Corporation Counsel; Vickie Gardner, DHS Fiscal Administrator; Rod Eslinger, Director of Planning & Development; Greg Dachel, Director of Information Systems; Angela Eckman, Human Resources Director

**Staff Present Online:** Dave Riewestahl, Sheriff; Stacy Stabenow, Payroll Specialist; Jennifer Porzondek, Fiscal Associate III

Vice-chair Dunning 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 or wished to speak.

Review of Meeting Minutes

Motion: Schumacher moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 24-25/029 “Authorizing a Budget Amendment for Carryforward of Funds from the 2023 Budget into the 2024 Budget”

Motion: Schumacher moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 24-25/030 “Authorizing a Budget Amendment for the Approval of Grant Awards, Donations, and Other Revenue Given to Eau Claire County”

Motion: Zook moved approval as presented

Vote: 4-0 via voice vote

Future Meetings: June 13, 2024 at 4:00 p.m.

Agenda Items: referred ordinance amendments, financial policy review, investment policy update, 2025 capital budget review, Zook to forward list of unfinished items from last term

There were no announcements.

The committee adjourned at 4:11 p.m.

Amy Weiss  
Committee Clerk

FACT SHEET

TO FILE NO. 24-25/044

This resolution would allow the allocation of an additional \$12,668 to complete dam repairs at the Lake Altoona Dam. The project was previously approved by resolution 23-24/064 to use up to \$105,000 of contingency funding for the project, which was directed by Wisconsin DNR to be completed by October 31, 2024. The project was budgeted for based upon cost estimates provided by the engineers of the project.

Bids were opened for the concrete repair work on 6/10/2024, with only one bidder submitting on the project. The base bid provided was for \$70,618. In addition to the base bid, there was an alternate bid to do concrete epoxy injection on piers 10 and 12 for an additional \$9,500. Staff had also applied for a Municipal Dam Grant to secure 50% matching funding, which was unsuccessful.

If accepted, the base bid leaves a \$3,168 shortfall on funds available. If adding the alternative bid, we are \$12,668 short.

Staff recommend that the base and alternate bid are accepted, and this work is completed this year. The alternative bid work will be much cheaper to do now, rather than being pushed off to a future date, as this work will be identified in a future order from DNR if it is not completed now. We will have the contractor mobilized and be able to have this done quickly and safely with the base bid work.

Funding this project would result in a final estimated cost of \$117,668. This resolution would allow for this to be paid entirely from contingency funds.

Respectfully Submitted,

Josh Pedersen  
Parks and Forest Director

2  
3  
4 AUTHORIZING AN ADDITIONAL \$12,668 FROM THE CONTINGENCY FUND TO  
5 COMPLETE THE REPAIRS AT THE ALTOONA DAM  
6

7 WHEREAS, Resolution 23-24/064 was adopted by the board on December 5, 2023  
8 granting the use of contingency funds for the repair of the Altoona Dam and also allowed to  
9 apply for Municipal Dam Grant funding from the state to cover 50% of the estimated costs  
10 (\$52,500). The budget estimate for the project was \$105,000; and  
11

12 WHEREAS, the Municipal Dam Grant the parks and forest department applied for  
13 was not approved.  
14

15 WHEREAS, engineering costs for the project have already been finalized. Total  
16 engineering costs for the project will be \$37,550, leaving a remaining project budget of \$67,450;  
17 and  
18

19 WHEREAS, application for MDG funding was made in January 2024. On May 28,  
20 2024, we were informed that our project did not rank high enough to qualify for MDG funding;  
21 and  
22

23 WHEREAS, bids came back for this project on June 11, 2024. One bid was received  
24 from Janke General Contractors of Athens, WI for \$70,618. This bid has an alternate bid to fix  
25 additional concrete cracking for \$9,500. The alternate bid work to epoxy inject cracks on piers  
26 10 and 12 is a reasonable cost based on the scope of the work. This work will need to be  
27 competed in the future if we do not choose to do now; and  
28

29 WHEREAS, the engineer for the project, Ayres and Associates, has reviewed the bid and  
30 recommended that we accept this bid; and  
31

32 WHEREAS, the request would be to authorize an additional \$12,668 from Contingency  
33 Funds to contract with Janke General Contractors to complete the base bid and alternate bid  
34 work; and  
35

36 WHEREAS, if awarded, this work would be completed on or before November 1, 2024.

1 NOW, THEREFORE BE IT RESOLVED by the Eau Claire County Board of  
2 Supervisors that \$12,668 is authorized to be used from the contingency funds to complete the  
3 repairs to the Altoona Dam.

4  
5 ADOPTED

Committee on Finance & Budget

	AYE	NAY	ABSTAIN
6			
7			
8 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Supervisor Dane Zook			
10 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Supervisor Stella Pagonis			
12 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Supervisor Jim Schumacher			
14 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Supervisor Bob Swanson			
16 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Supervisor Jim Dunning			

18  
19 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024

20

Current Owner: Romaine Bergh and Elizabeth Bergh

Parcel Number: 1801822609192209002 – Town of Pleasant Valley; FMV \$300

1802222710221202025, 1802222710222102014 – Town of Union FMV \$100; \$200

Property Address: Vacant lots

Delinquent Tax Years: 2012-2023; \$1878.64

Mailings: Missed 1<sup>st</sup> installment letter every February (started Feb 2016), Tax Certificate letter every September since 2012, InRem process letter sent March & April 2024

Notes: All parcels are outlots and drainage ditches left over from neighborhood developments. Bergh's stopped paying taxes in 2012, Treasurer's office writing off the oldest year of taxes.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) - 1801822609192209002

[Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) - 1802222710221202025

[Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) - 1802222710222102014

Current Owner: Jesse J. Bertrang via Land Contract with Scott L. Bertrang

Parcel Number: 1812622505344102101 – Village of Fairchild FMV \$101,900

Property Address: 120 Plum St

Delinquent Tax Years: 2019-2023; \$13,441.25

Mailings: Tax bills sent every December, Delinquent letters sent every February, Tax Certificate letters sent every September, InRem explanation letters sent March & April 2024.

Notes: Starting March 2024 letters were returned to us – been mailing to property address with no issues. Property is a home & garage on a corner lot in Town of Fairchild. No payments have been made since September 2021.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Paul P. Burgess & Ione E. Burgess (Estate)

Parcel Number: 1802422608032100004 – Town of Washington FMV \$0

Property Address: Vacant Land

Delinquent Tax Years: 2019-2023; \$6.48

Mailings: Tax bills sent every December, Delinquent letters sent every February, Tax Certificate letters sent every September, InRem explanation letters sent March & April 2024.

Notes: Parcel is a small remnant of a parcel split used as access for driveway for neighboring parcel. Burgess's have passed away and daughter is not interested in parcel. She stopped paying in 2019 and is aware we will be taking it. Neighbor has called and shown interest in purchasing the property.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Steve S. Chen

Parcel Number: 1822122709200052012 – City of Eau Claire FMV \$156,800

Property Address: 701 Gray St

Delinquent Tax Years: 2019-2023; \$23,045.99

Mailings: Tax bills sent every December, Tax Certificate letters sent every September since 2020, Delinquent letters sent every February 2021, InRem explanation letters sent March & April 2024

Notes: Property is a home on corner of Gray St and Dodge St. Homeowners mailing address is California. No communication or payments from homeowner since January 2020.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Brent L. Christopher

Parcel Number: 1822122709184202046 – City of Eau Claire FMV \$500

Property Address: Vacant Land

Delinquent Tax Years: 2019-2023; \$54.21

Mailings: Tax bills sent every December, Tax Certificate letters sent every September since 2016, Delinquent letters sent every February 2016, InRem explanation letters sent March & April 2024.

Notes: Parcel is a small vacant lot on 4<sup>th</sup> St and Platt St. Mr. Christopher is no longer interested in property and has made no payments since 2021. We advised him to contact City of Eau Claire to see if they wanted to buy it since his parcel is adjacent with their land. No contact with us since October 2023

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Stephen S. Gregerson

Parcel Number: 1802422709263400018 – Town of Washington FMV \$1,800

1822122709263400011 – City of Eau Claire FMV \$212,000

Property Address: 4502 E Hamilton Ave & Vacant Lot

Delinquent Tax Years: 2019-2023; \$22,143.10

Mailings: Tax bills sent every December, Tax Certificate letters sent every September since 2020, Delinquent letters sent every February 2021, InRem explanation letters sent March & April 2024

Notes: Property is located on Hamilton Ave in City of Eau Claire, vacant lot is behind home. Mr. Gregerson has always been delinquent on taxes, property was taxed in Tax Deed in 2019 and bought back by Gregerson. No payments made since he bought property back.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) – 1802422709263400018

[Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) - 1822122709263400011

Current Owner: Gary M. Haag

Parcel Number: 1822122710250022052 – City of Eau Claire FMV \$31,500

Property Address: 140 Ferry St

Delinquent Tax Years: 2017-2023; \$15,654.89

Mailings: Tax bills sent every December, Tax Certificate letters sent every September since 2020, Delinquent letters sent every February 2021, InRem explanation letters sent March & April 2024 – All have been returned for many years.

Notes: Property is shed and vacant lot on Ferry St. Last we knew Mr. Haag was living in Japan - no communication from Mr. Haag in many years, only previous spoke through email. History of delinquency as far back as 2007, no payments since 2021 to pay off 2016 taxes. Possible structure violations from City of Eau Claire.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Debra J. Haras

Parcel Number: 1812622505354300003 – Village of Fairchild FMV \$122,600

Property Address: 101 Humbird St

Delinquent Tax Years: 2016-2023; \$16,537.12

Mailings: Tax bills sent every December, Tax Certificate letters sent every September, Delinquent letters sent every February since 2016, InRem explanation letters sent March & April 2024.

Notes: The property is a 3.5 Acre lot with home in Village of Fairchild. Ms. Haras has never made regular payments and has been regularly delinquent since 2012. County Clerk attempted to take the property within the last few years, but Ms. Haras filed for bankruptcy during the process, so it was turned back over the Ms. Haras – have been receiving payments from bankruptcy trustee since October 2023.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)



Current Owner: Ronald G. Herrick

Parcel Number: 1802022709114300019 – Town of Seymour FMV \$147,200

Property Address: 4680 Tower Dr

Delinquent Tax Years: 2019-2023; \$6,769.34

Mailings: Tax bills sent every December, Tax Certificate letters sent every September since 2020, Delinquent letters sent every February since 2021, InRem explanation letters sent March & April 2024.

Notes: The property is a home on Tower Dr in the City of Eau Claire. Ronald is deceased, son Jeremiah has been receiving the letters, is aware of delinquency and is making payments.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Jeffery J. Levasseur

Parcel Number: 1801422706103400002 – Town of Ludington FMV \$50,700

Property Address: E21390, 21400 & 21410 County Rd D

Delinquent Tax Years: 2019-2023; \$3,693.04

Mailings: Tax bills sent every December, Tax Certificate letters sent every September 2020, Delinquent letters sent every February since 2021, InRem explanation letters sent March & April 2024. Letters in 2021-2022 were returned “unable to forward” 2023-present have not been returned to us

Notes: No payments from Mr. Levasseur since January 2020 for 2019 1<sup>st</sup> installment of taxes and no phone calls since sending out InRem letters in March. Mr. Levasseur’s mailing address in St. Paul it is assumed he lives there & not at the property. The property is a 1 acre parcel in Augusta on County Rd D that has 3 trailers.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Dorothy J. McDonald

Parcel Number: 1812622505344100015 – Village of Fairchild FMV \$6,900

Property Address: 204 N Hill St

Delinquent Tax Years: 2019-2023; \$2,023.99

Mailings: Tax bills sent every December, Tax Certificate letters sent every September 2020, Delinquent letters sent every February since 2021, InRem explanation letters sent March & April 2024

Notes: Property has been delinquent since 2007. Last payment we received was April of 2019 to pay the 2018 taxes. Tax certificates and delinquent letters return to sender in 2017, 2020 & 2022. InRem letters have in 2024 have not been returned. Property is a vacant lot on corner of Oak and Hill St in Village of Fairchild.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Margaret Mcilquham

Parcel Number: 1801422706091409000 – Town of Ludington FMV \$67,000

Property Address: N 1562 County Rd X

Delinquent Tax Years: 2019-2023; \$5,422.30

Mailings: Tax bills sent every December, Tax Certificate letters sent every September, Delinquent letters sent every February, InRem explanation letters sent March & April 2024

Notes: Property has a long history of being delinquent and was a part of our 2018 InRem processes. Payments were made by Ms. Mcilquham’s tenants but no payments have been made since June 2023. No one has reached out to our office since starting the 2019 InRem process. Parcel is a 2.5 acre parcel with home located in Town of Ludington on Cty Rd X off Hay Creek Rd.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Trent Mobraaten

Parcel Number: 1801822609301200007 – Town of Pleasant Valley FMV \$132,000

Property Address: S8451 County Rd F

Delinquent Tax Years: 2019-2023; \$9,086.84

Mailings: Tax bills sent every December, Tax Certificate letters sent every September, Delinquent letters sent every February, InRem explanation letters sent March & April 2024. Some letters have been returned, Mr. Mobraaten possibly lives/works in Alaska so we sent InRem letters there and they have not been returned.

Notes: Trent purchased property in 2015 & has been delinquent since then. He paid the 2015-2018 taxes in December 2019, no payments since then. Property is home & garage in Town of Pleasant Valley on County Rd F off Cedar Rd.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Evelyn B. Nester

Parcel Number: 1802422609051200005 – Town of Washington FMV \$200

Property Address: Vacant Lot

Delinquent Tax Years: 2019-2023; \$10.82

Mailings: Tax bills sent every December, Tax Certificate letters sent every September, Delinquent letters sent every February, InRem explanation letters sent March & April 2024

Notes: Parcel is a .03 acre landlocked parcel behind Ms. Nester's home on Lowes Creek Rd. No tax payments have been made since 2019 toward the 2016-2018 taxes paid by Ms. Nester. No communication from Ms. Nester since sending out InRem letters.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Vicki Lynn Olson

Parcel Number: 1820222506051402048 - City of Augusta FMV \$41,500

Property Address: 418 W Brown St., Augusta, WI 54722

Delinquent Tax Years: 2018-2023; \$7,078.06

Mailings: Tax Certificate letters every Sept since September 2019. Missed 1<sup>st</sup> Installment Letter every February since 2020; 2 InRem Letters March & April 2024; Initial InRem Letter returned so we tried a new address

Notes: Residential home in Augusta at intersection of Brown St & Lafayette St. No payments from Ms. Olson since 1<sup>st</sup> installment of 2018 taxes in January 2019. The property is placarded and vacant according to City Clerk at the City of Augusta. Cindy also provided us a PO Box and phone number if that helps us.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Scott M. Olsen

Parcel Number: 1822122709341302041 - City of Eau Claire FMV \$136,700

Property Address: 3323 Garner St., Eau Claire, WI 54701

Delinquent Tax Years: 2019-2023; \$14,778.23

Mailings: Missed 1<sup>st</sup> Installment Letter every Feb since 2020; Tax Certificate every September since 2020; 2 InRem Letters March & April 2024; no mail returned to us

Notes: Condo in Eau Claire on Garner St off Brian St, behind Morris & Prestige Dealership. No communication or payments from Mr. Olsen since 2019 to pay 2018 taxes.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Otter Creek Land Company, LLC

Parcel Number: 1822122709363202018, 1822122709363209010, 1822122709363302002 – City of Eau Claire  
FMV \$5,900; \$4,700; \$5,900

Property Address: \*3 Parcels\* Vacant land on Gables Dr, Eau Claire, WI 54701

Delinquent Tax Years: 2012-2023 on all 3 parcels; \$6,429.46

Mailings: Missed 1<sup>st</sup> Installment Letter every February; Tax Certificate every September; 2 InRem Letters in March & April 2024; we do not have a good mailing address mail is returned to us

Notes: vacant land in Eau Claire .3288 acres, .5227 acres, and .4536 acres; the LLC is terminated; City of Eau Claire is not interested in these parcels. Outlots from subdivision behind Walmart & Sam's Club in Eau Claire.

Taxes have been a part of 11 year write off by County for many years.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) – 1822122709363202018

[Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) – 1822122709363209010

[Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#) - 1822122709363302002

Current Owner: Michael A. Paulson and Sarah M. Paulson via Land Contract with Craig M. Paulson and Diane K. Paulson

Parcel Number: 1822122709182102016 - City of Eau Claire FMV \$167,900

Property Address: 706 Bolles St., Eau Claire, WI 54703

Delinquent Tax Years: 2019-2023; \$17,414.00

Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2019; Tax Certificate every September since 2019; 2 InRem Letters, March & April 2024.

Notes: Residential home in Eau Claire on Bolles & 7<sup>th</sup> St. Michael and Sarah are divorced. Property was a part of 2018 InRem so he is aware.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Andrew Pernsteiner

Parcel Number: 1820122709262200033 - City of Altoona FMV \$2,600

Property Address: Vacant land on 10<sup>th</sup> St W, Altoona, WI 54720

Delinquent Tax Years: 2018-2023; \$437.74

Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2019; Tax Certificate every September since 2019; 2 InRem Letters March & April 2024; he sent us a letter back so he is aware; Sovereign Citizen

Notes: Small piece of vacant land .45 acres in Altoona off 10<sup>th</sup> St; he acquired property by Tax Deed; adjoining landowner may be using parcel for access to their property. No payments ever made

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Jillian Marie Phillips

Parcel Number: 1822122709170062021 - City of Eau Claire FMV \$124,000

Property Address: 726 Eddy St, Eau Claire, WI 54703

Delinquent Tax Years: 2017-2023; \$20,656.24

Mailings: Missed 1<sup>st</sup> Installment Letter & Tax Certificate starting in 2013 & every year since; 2 InRem Letters March & April 2024, no mail returned to us

Notes: Residential home in Eau Claire .1389 acres; was in Bankruptcy; acquired additional land adjacent to this property in February 2024 creating new parcel. No communication or payments from Ms. Phillips since August 2021.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Nancy A. Schlieve

Parcel Number: 1822122709194102081 – City of Eau Claire \$157,100

Property Address: 621 Hudson St, Eau Claire, WI 54703

Delinquent Tax Years: 2019-2020; 2022-2023; last payment February 2024

Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2020; Tax Certificate every September since 2019; 2 InRem Letters in March & April 2024; \$13,889.42

Notes: Residential home in downtown Eau Claire .1446 acres; property not maintained well, many fines from City of Eau Claire & Health Department, Nancy is recently deceased; someone came to the courthouse and received a statement of the delinquent taxes

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Philip and Marci Spratt

Parcel Number: 1820122709234102043 – City of Altoona FMV \$134,900

Property Address: 1219 Garfield Ave, Altoona, WI 54720

Delinquent Tax Years: 2019-2023; \$23,281.89

Mailings: Missed 1<sup>st</sup> Installment Letter since 2016 (when we started sending them out); Tax Certificate as far back as 2007; 2 InRem Letters March & April 2024; mail was returned to us; tried a new address that has not been returned to us

Notes: Residential home in Altoona on corner of Garfield & 1<sup>st</sup> St; lost property to county due to delinquent taxes and then re-acquired property from county. No payments since 2019 when they bought the property back.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Ronald Stanek

Parcel Number: 1820222606333302023 – City of Augusta FMV \$37,300

Property Address: 745 Anderson St, Augusta, WI 54722

Delinquent Tax Years: 2018-2023; \$4853.46

Mailings: Missed 1<sup>st</sup> Installment Letter; Tax Certificate; 2 InRem Letters; no mail returned to us

Notes: Vacant land 9.326 acres in Augusta; Ronald is deceased; mail has been going to his daughter Joy Moore; adjacent landowner to the East is interested in acquiring the property. No payments since July 2018

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Diane M. Steinke

Parcel Number: 1822122709161200013 - City of Eau Claire FMV \$27,800

Property Address: 2509 Peebles St, Eau Claire, WI 54703

Delinquent Tax Years: 2017-2023; \$28,483.72

Mailings: Missed 1<sup>st</sup> Installment Letter since 2016; Tax Certificate as far back as 2007; 2 InRem Letters in March & April 2024; no mail returned to us

Notes: Vacant land .4697 acres on Peebles St off Hastings Way in Eau Claire; property demolished by City of EC in 2019, Diane is deceased; mail has been going to her daughter Denise Kuhnert; letter on file from Weld Riley regarding abandonment of the property. No payments since 2017

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Carol J. Stygar

Parcel Number: 1822122709333402040 – City of Eau Claire FMV \$291,400

Property Address: 1212 Golf Rd, Eau Claire, WI 54701

Delinquent Tax Years: 2019-2023; \$25,895.73

Mailings: Missed 1<sup>st</sup> Installment Letter since February 2019; Tax Certificate since September 2019; 2 InRem Letters in March & April 2024; no mail returned to us; she is aware

Notes: Residential home in Eau Claire .3444 acres on Golf Rd near Lowes Creek Rd. Aware of delinquency & process. Has started making payments.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Jessica M. Symbal and Riley A. Symbal

Parcel Number: 1801822609291409001 – Town of Pleasant Valley FMV \$231,800

Property Address: S8610 Balsam Rd, Eau Claire, WI 54701

Delinquent Tax Years: 2019-2023; \$16,750.42

Mailings: Missed 1<sup>st</sup> Installment Letter every since February 2019; Tax Certificate every September since 2019; 2 InRem Letters in March & April 2024; no mail returned to us

Notes: Residential home in Town of Pleasant Valley 5.31 acres on corner of Balsam & Cedar Rd. Property split in 2019 with no payments since.

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Otto E. Larsen and Cecilia M. Larsen via Land Contract with Mollie T. Babcock and Merta T. Sampson

Parcel Number: 1822122709212400020 – City of Eau Claire FMV \$100

Property Address: Vacant land on Lee St, Eau Claire, WI 54701

Delinquent Tax Years: 2018-2023; \$17.48

Mailings: NONE

Notes: This is a tiny sliver of vacant land in Eau Claire .0035 acres; not sure who owns it or who is using it; if the County takes it back, would you have to put it up for auction twice before you could offer it to or combine it with the adjacent landowner that is using it? Not sure how to notify “owners” for the InRem process since we are not sure who owns it

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Unknown

Parcel Number: 1822122710241302079 – City of Eau Claire FMV \$100

Property Address: 20-foot-wide landlocked parcel to the East of 711 Carol St, Eau Claire, WI 54703

Delinquent Tax Years: 2018-2023; \$17.48

Mailings: NONE

Notes: vacant land in Eau Claire .0455 acres; the East 20 feet has always been excepted off of the deeds since 1960; not sure of ownership; it would make sense that it was combined with 711 Carol St; not sure how to notify “owners” for the InRem process

Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Sara E. Wampole via Land Contract with Scott L. Bertrang  
Parcel Number: 1812622505354202000 – Village of Fairchild FMV \$42,300  
Property Address: 429 E Main St, Fairchild, WI 54741  
Delinquent Tax Years: 2019-2023; \$2,567.92  
Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2016; Tax Certificate every September since 2016; 2 InRem Letters in March & April 2024  
Notes: Residential home in Village of Fairchild at intersection of Humbird & Main St. Property was a part of 2018 InRem process so they are aware of delinquent taxes & procedures.  
Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Brian L. Williamson  
Parcel Number: 1800622508011209000 – Town of Clear Creek FMV \$0  
Property Address: Vacant land on County Road K, Fall Creek, WI 54742  
Delinquent Tax Years: 2019-2023; \$9.85  
Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2019; Tax Certificate every September since 2019; 2 InRem Letters in March & April 2024; no mail returned to us  
Notes: vacant land in Town of Clear Creek .131 acres; tiny sliver South of Brian's homestead. No payments since November 2019  
Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Randy J. Zielsdorf, Jeff S. Zielsdorf, Lisa M. Zielsdorf and Michael A. Zielsdorf  
Parcel Number: 1801222708252309001 – Town of Lincoln FMV \$108,000  
Property Address: S2495 Pine Rd, Fall Creek, WI 54742  
Delinquent Tax Years: 2019-2020; \$1,604.17  
Mailings: Missed 1<sup>st</sup> Installment Letter every February since 2016; Tax Certificate every September since 2016; 2 InRem Letters in March & April 2024  
Notes: residential home in Town of Lincoln 12.37 acres. Property was a part of 2018 InRem so they are aware of the process. No payments or contact from Zielsdorf since starting 2019 InRem.  
Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

Current Owner: Global Crossing Telecommunications, Inc., successor in interest to Frontier Communications of the Great Lakes, Inc.  
Parcel Number: 1822122709300049001 – City of Eau Claire FMV \$0 tax exempt  
Property Address: 1325 W Clairemont Ave, Eau Claire, WI 54701  
Delinquent Tax Years: 2016; Delinquent Water only \$84.85  
Mailings: Tax Certificate in 2017; 2 InRem Letters in March & April 2024; mail was returned to us tried a new address from City Treasurer, No letters returned since trying new mailing address. Letter sent March & April 2024  
Notes: parcel of land in Eau Claire .416 acres with some sort of electrical box or something telephone related? In a fence, not sure what it is  
Map: [Beacon - Eau Claire County, WI - Map \(schneidercorp.com\)](#)

FACT SHEET

UPDATE TO DOG LICENSING FEE PAID TO COUNTY

The county purchases and distributes dog license tags each year to local municipalities. Those municipalities are responsible for collecting dog license fees annually, and paying the county a set amount for each license they issue. The county then pays the state a set amount (5%), and the remainder is given to the Humane Association. This is all required by state statute.

We have a contract annually that states how much we will guarantee the Humane Association. The current 2024 contract states we will pay them a minimum of \$51,600 on the first of March each year.

We did not collect enough money in 2023 (\$46,600) to cover the 2024 March minimum payment, so we need to increase the fees that we charge the municipalities to increase our revenue. Without a fee increase we will not have enough to make the minimum payments going forward.

Eau Claire County Code	4.30.070 Dog License Tax. The county clerk shall charge \$6.00 for a neutered male dog or spayed female dog, upon presentation of evidence that the dog is neutered or spayed, and \$17.00 for an un-neutered male dog or un-spayed female dog, or one half of these amounts if the dog became 5 months of age, after July 1 of the license year. The county clerk shall charge the statutory rate for a kennel license. (Ord. 162- 38, Sec. 1, 2019; Ord. 156-33, Sec. 4, 2012; Ord. 144-85, 2001; Ord. 141-78, 1997; Ord. 141-59, 1997; Ord. 136-49, Sec. 3, 1992; Ord. 133-27, 1989, Ord. 129-47, Sec. 1,2, 1985 * <b>Munis collecting fees get to keep \$0.25 per license and also can charge above the amounts they pay county and keep that revenue.</b>
------------------------	--

The last fee increase we had was in 2020. We are recommending the following changes starting in 2025. All regular dog licenses would have a \$2.00 increase. Multiple licenses (fka kennel licenses) would have a \$5.00 increase (for up to 12 dogs). Additional multiple licenses would have a \$2.00 increase. The municipalities charge a fee above and beyond what they must pay us, so they bring in revenue from this as well.

DOG LICENSES	Neutered Males	Unneutered (U.N.) Males	Spayed Females	Unspayed (U.S.) Females	1/2 U.N. Males / 1/2 U.S. Females	1/2 N. Males / 1/2 S. Females	Multiple Licenses	Extra Multiple
current fees	\$6.00	\$17.00	\$6.00	\$17.00	\$8.50	\$3.00	\$35.00	\$3.00
<b>proposed fees 2025</b>	<b>\$8.00</b>	<b>\$19.00</b>	<b>\$8.00</b>	<b>\$19.00</b>	<b>\$9.50</b>	<b>\$4.00</b>	<b>\$40.00</b>	<b>\$5.00</b>
					Dogs that turn 5 months of age after July 1st are charged half price.		A fee for owners that have multiple dogs. Up to 12 dogs can be licensed for one multiple fee.	If the owner has more than 12 dogs there is an extra fee for each dog.

Using the number of and types of licenses sold in 2023, with the fee increases, our county-retained revenue would be approximately \$60,000 / year. That would cover our normal expenses of buying the license tags and putting required public notices in the paper notifying people to license their dogs as well as the Humane Association minimum contracted amount. It would allow us to have some funding for future increases or claims. If there is any extra each year it will also go to the Humane Association. We do not keep anything above and beyond our expenses.

I would recommend that we review these fees on a 5-year basis going forward.

Sue McDonald

County Clerk

# Eau Claire County - County Treasurer

## Quarterly Department Report - Summary

For Period Ending: Q1, 2024

Page: 1/1

Date Ran: 4/26/24

### 11 - County Treasurer

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	-1,847,529	-1,847,529	-461,882	0	0	0	-461,882	25.00%
	03-Other Taxes	487,500	487,500	146,340	0	0	0	146,340	30.02%
	06-Public Charges for Services	77,000	77,000	75,936	0	0	0	75,936	98.62%
	09-Other Revenue	1,750,000	1,750,000	463,960	0	0	0	463,960	26.51%
<b>Total Revenue - County Treasurer</b>		<b>\$466,971</b>	<b>\$466,971</b>	<b>\$224,354</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$224,354</b>	<b>48.04%</b>

Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-260,968	-260,968	-52,749	0	0	0	-52,749	20.21%
	02-OT Wages	-1,500	-1,500	-182	0	0	0	-182	12.16%
	03-Payroll Benefits	-132,922	-132,922	-29,350	0	0	0	-29,350	22.08%
	04-Contracted Services	-7,631	-7,631	-323	0	0	0	-323	4.24%
	05-Supplies & Expenses	-57,650	-57,650	-2,945	0	0	0	-2,945	5.11%
	07-Fixed Charges	-300	-300	-67	0	0	0	-67	22.29%
	09-Equipment	-4,500	-4,500	-777	0	0	0	-777	17.27%
	10-Grants, Contributions, Other	-1,500	-1,500	0	0	0	0	0	0.00%
<b>Total Expense - County Treasurer</b>		<b>-\$466,971</b>	<b>-\$466,971</b>	<b>-\$86,393</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$86,393</b>	<b>18.50%</b>

<b>Net Surplus/(-Deficit) - County Treasurer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,960</b>
--	------------	------------	------------------	------------	------------	------------	------------------



# Eau Claire County - County Clerk

## Quarterly Department Report - Summary

For Period Ending: Q1, 2024

Page: 1/1

Date Ran: 4/26/24

### 06 - County Clerk

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	314,404	314,404	78,601	0	0	0	78,601	25.00%
	06-Public Charges for Services	6,600	6,600	300	0	0	0	300	4.55%
	07-Licenses & Permits	38,500	38,500	4,690	0	0	0	4,690	12.18%
<b>Total Revenue - County Clerk</b>		<b>\$359,504</b>	<b>\$359,504</b>	<b>\$83,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,591</b>	<b>23.25%</b>

Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-179,062	-179,062	-34,052	0	0	0	-34,052	19.02%
	03-Payroll Benefits	-108,892	-108,892	-23,246	0	0	0	-23,246	21.35%
	04-Contracted Services	-1,200	-1,200	-246	0	0	0	-246	20.54%
	05-Supplies & Expenses	-68,350	-68,350	-16,785	0	0	0	-16,785	24.56%
	09-Equipment	-2,000	-2,000	-391	0	0	0	-391	19.53%
<b>Total Expense - County Clerk</b>		<b>-\$359,504</b>	<b>-\$359,504</b>	<b>-\$74,720</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$74,720</b>	<b>20.78%</b>

<b>Net Surplus/(-Deficit) - County Clerk</b>		<b>\$0</b>	<b>\$0</b>	<b>\$8,871</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,871</b>
--	--	------------	------------	----------------	------------	------------	------------	----------------

# Eau Claire County - Finance

## Quarterly Department Report - Summary

For Period Ending: Q1, 2024

Page: 1/1

Date Ran: 4/26/24

### 10 - Finance

Fund	Revenue:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Tax Levy	1,013,229	1,013,229	253,307	0	0	0	253,307	25.00%
	09-Other Revenue	28,500	28,500	7,351	0	0	0	7,351	25.79%

---

<b>Total Revenue - Finance</b>		<b>\$1,041,729</b>	<b>\$1,041,729</b>	<b>\$260,658</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,658</b>	<b>25.02%</b>
--------------------------------	--	--------------------	--------------------	------------------	------------	------------	------------	------------------	---------------

---

Fund	Expenditures:	Orig Budget 2024	Adj Budget 2024	Q1 2024	Q2 2024	Q3 2024	Q4 2024	YTD 2024	% of Budget
100	01-Regular Wages	-625,027	-625,027	-120,617	0	0	0	-120,617	19.30%
	02-OT Wages	-500	-500	-56	0	0	0	-56	11.12%
	03-Payroll Benefits	-249,300	-249,300	-49,964	0	0	0	-49,964	20.04%
	04-Contracted Services	-150,252	-150,252	-11,090	0	0	0	-11,090	7.38%
	05-Supplies & Expenses	-11,650	-11,650	-1,832	0	0	0	-1,832	15.72%
	09-Equipment	-5,000	-5,000	-1,009	0	0	0	-1,009	20.17%

---

<b>Total Expense - Finance</b>		<b>-\$1,041,729</b>	<b>-\$1,041,729</b>	<b>-\$184,567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$184,567</b>	<b>17.72%</b>
--------------------------------	--	---------------------	---------------------	-------------------	------------	------------	------------	-------------------	---------------

---

<b>Net Surplus/(-Deficit) - Finance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,091</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,091</b>
---	------------	------------	-----------------	------------	------------	------------	-----------------

---



# Finance Department

Jason Szymanski, CPA  
 Finance Director  
 721 Oxford Avenue  
 Eau Claire, WI 54703

Phone: 715.839.2827  
 E-Mail: Jason.Szymanski@eauclairecounty.gov

To: Eau Claire County Board of Supervisors  
 Date: May 16, 2024  
 Re: March 2024 – 1st Quarter 2024 Financial Report

Results through the first quarter of the fiscal year provide very limited guidance in assessing the County’s financial performance. Given the fact that revenues and expenditures are recorded on a cash basis until year end, it is more insightful to compare current year results to those of the previous year for comparative analysis and to identify potential early concerning trends.

## High-Level General Fund Analysis

Revenues	2024 % of			2023 % of		
	2024 Budget	2024 YTD Q1	Budget	2023 Budget	2023 YTD Q1	Budget
Tax Levy	\$ 16,293,404	\$ 4,073,521	25.00%	\$ 15,527,978	\$ 3,882,035	25.00%
Sales Tax	12,950,000	1,040,038	8.03%	12,100,000	946,426	7.82%
Other Taxes	809,500	264,931	32.73%	823,525	162,009	19.67%
Intergovernmental Grants & Aids	7,221,076	19,262	0.27%	5,974,970	100,523	1.68%
Intergovernmental Charges for Services	133,600	19,864	14.87%	154,000	24,138	15.67%
Public Charges for Services	4,672,966	765,272	16.38%	4,528,343	723,886	15.99%
Licenses & Permits	444,092	87,184	19.63%	427,369	86,665	20.28%
Fines & Forfeitures	333,000	40,419	12.14%	308,000	65,975	21.42%
Other Revenue	2,536,295	716,646	28.26%	1,183,243	604,171	51.06%
<b>Total Revenues</b>	<b>\$45,393,933</b>	<b>\$7,027,136</b>	<b>15.48%</b>	<b>\$41,027,428</b>	<b>\$6,595,827</b>	<b>16.08%</b>
<b>Expenditures</b>						
Personnel	\$ 29,950,785	\$ 5,240,892	17.50%	\$ 26,546,519	\$ 4,825,595	18.18%
Contracted Services	10,349,681	2,688,146	25.97%	10,167,063	2,784,730	27.39%
Supplies & Services	2,591,083	371,084	14.32%	2,105,212	353,651	16.80%
Fixed Charges (liability insurance)	787,556	201,173	25.54%	740,826	188,279	25.41%
Local Community Grants*	1,937,900	701,158	36.18%	1,870,629	585,482	31.30%
Capital Outlay	855,507	156,921	18.34%	879,229	102,971	11.71%
<b>Total Expenditures</b>	<b>\$ 46,472,512</b>	<b>\$ 9,359,374</b>	<b>20.14%</b>	<b>\$ 42,309,478</b>	<b>\$ 8,840,707</b>	<b>20.90%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,078,579)</b>	<b>\$ (2,332,237)</b>		<b>\$ (1,282,050)</b>	<b>\$ (2,244,880)</b>	
<b>Other Financing Sources/(Uses)</b>						
Transfer In				\$ -	\$ -	
Transfer Out	(2,083,951)			-	-	
<b>Net Surplus/(Deficit)</b>	<b>\$ (3,162,530)</b>	<b>\$ (2,332,237)</b>		<b>\$ (1,282,050)</b>	<b>\$ (2,244,880)</b>	

\*Local Community Grants include the following: Community Agencies, Beaver Creek Reserve contract payments, libraries, the Communication Center, and the Health Department

Through the first quarter the general fund generated a net year to date (YTD) cash basis deficit of \$2.3M, which is in line with the \$2.2M deficit reported in the first quarter of 2023. In nominal dollars, revenues and expenditures increased year over year. However, both revenues and expenditures are slightly behind 2023 as a percentage of budget. The reduction in recognized revenues as a percentage of budget is largely due to increased budgets. Of note are the \$0.9M increase in budgeted sales tax, the \$1.0M increase in budgeted shared revenue (Intergovernmental Grants and Aids) due to the additional supplemental shared revenue in Act 12, and the \$1.3M

increase in budgeted investment income (Other Revenue) related to higher interest rates. Most general fund departments generated a net surplus through the first quarter, while those generating a deficit were likely attributed to lagging revenues or due to timing of receipts. An example of this would be Child Support. Over 70% of Child Support’s funding comes in the form an administrative cost reimbursement from the State of Wisconsin. These cost reimbursements are received roughly a month after a quarter end. Because revenues and expenditures are recorded on a cash basis until year end, Child Support’s March 31, 2024 financials would reflect a full quarter of expenses without recognizing the administrative cost reimbursement received at the end of April. Most of the year-over-year increase in expenditures is in Personnel and is related to the implementation of the compensation plan and increases in the cost of benefits.

**Other Fund Activity**

Other funds with significant year-to-year (YTY) changes included DHS, Highway, Opioid Settlement, and ADRC. As disclosed in their monthly financial reports, DHS has seen increases in contracted services related to IMD and alternate care placements. The Opioid Settlement Fund has received an additional \$575 thousand, resulting in a positive year over year variance. The Highway department has decreased expenditure activity through the first quarter compared to last year. This is primarily related to construction of the new facility. The ADRC had a YTY positive variance due to the timing of the receipt of a transportation grant.

**County-wide Revenue**

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 17.18% of the 2024 annual revenue budget has been recognized through March 31, 2024, as shown in the table below. This is behind the revenue recognized at this same time last year (17.58%). As noted in the general fund discussion, most of this difference is due to increases in the sales tax, shared revenue, and investment income budgets. In addition, the budget for Intergovernmental Charges for Services budget has been increased to reflect expected Highway Department cost sharing billings for the CTH T project and an increase in projected maintenance billings to the State.

Revenues	2024 % of			2023 % of		
	2024 Budget	2024 YTD Q1	Budget	2023 Budget	2023 YTD Q1	Budget
Tax Levy	\$ 41,525,414	\$ 10,381,524	25.00%	\$ 41,508,172	\$ 10,377,084	25.00%
Sales Tax	12,950,000	1,040,038	8.03%	12,100,000	946,426	7.82%
Other Taxes	3,375,856	466,854	13.83%	3,414,337	363,123	10.64%
Intergovernmental Grants & Aids	38,740,688	2,690,036	6.94%	38,567,138	2,794,724	7.25%
Intergovernmental Charges for Services	21,223,575	4,538,208	21.38%	17,959,213	4,671,356	26.01%
Public Charges for Services	8,027,033	1,610,901	20.07%	7,781,982	1,441,367	18.52%
Licenses & Permits	444,092	87,184	19.63%	427,369	86,665	20.28%
Fines & Forfeitures	333,000	40,419	12.14%	308,000	65,975	21.42%
Other Revenue	3,908,628	1,571,119	40.20%	2,316,581	1,124,793	48.55%
<b>Total Revenues</b>	<b>\$130,528,286</b>	<b>\$22,426,283</b>	<b>17.18%</b>	<b>\$124,382,792</b>	<b>\$21,871,511</b>	<b>17.58%</b>

Generally, revenues were in line with the prior year. The largest variance was in Other Revenue, which was caused by the receipt of \$575 thousand in opioid settlement funds to be used for opioid abatement activities.

Specific components of revenue are more sensitive to the local and national economy and are uncontrollable. These components can provide insight into the financial state of the county and include sales tax collections, property tax collections, the vehicle registration fee, and other more general economic indicators. Each of these is reviewed in the following sections.

**Sales Tax**

With the two-month lag in receipt of sales tax collections, the sales tax revenue as of March 31, 2024 corresponds to sales collected from January 2024. While collections were \$93 thousand greater than the prior year, one month of data provides little insight into sales tax trends. The unpredictable nature of collections requires continued monitoring for any potential negative trends. On a positive note, Act 12 reduced the county sales tax administrative fee retained by the State from 1.75% to 0.75%. This means the County will be able to keep an additional 1% of the county portion of the sales tax. This fee reduction is expected to be reflected with the July payment. For more updated information

on sales tax collections through the most recent collection, please review the sales tax report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	2023 % of Budget	2024% of Budget
January	\$ 974,265	\$ 946,426	\$ 1,040,038	\$ 93,612	7.82%	8.03%
Total YTD	\$ 974,265	\$ 946,426	\$ 1,040,038			
<b>Budget</b>	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000			
<b>Actual Collections</b>	\$ 13,731,189	\$ 14,262,074	\$ 1,040,038			
Surplus	\$ 2,013,189	\$ 2,162,074				

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

**Property Taxes**

At the end of the first quarter, only one of the two property tax installments has been collected. Outstanding taxes as of March 31, 2024, are presented below and in comparison, to one year ago. As noted in the table, the absolute amount of uncollected county-wide levy as of March 31, 2024, is approximately \$3.1M higher than that from one year ago, although the relative percentage of uncollected taxes to the total YTY is essentially flat. Reviewing this data after the second installment is collected in July will give a better indication of potential increasing tax delinquencies. The introduction of IN-REM as a means of enforcement has assisted in reducing a portion of the older past due amounts.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 31-Mar-24	2024 Percent of County-Wide Levy Collected	Uncollected Taxes as of 31-Mar-23	2023 Percent of County-Wide Levy Collected
2023	2024	\$ 3.26	\$ 41,896,635	\$ 206,824,992	\$ 40,586,492	80.38%	\$ -	N/A
2022	2023	3.69	41,755,142	194,772,142	507,744	99.74%	37,591,355	80.70%
2021	2022	3.96	40,446,683	187,590,924	238,835	99.87%	420,311	99.78%
2020	2021	3.96	37,733,091	182,215,345	108,594	99.94%	224,116	99.88%
2019	2020	4.07	36,245,245	179,058,769	48,081	99.97%	88,376	99.95%
2018	2019	4.06	34,228,107	173,460,506	10,456	99.99%	31,290	99.98%
2017	2018	4.09	32,444,886	172,992,808	9,617	99.99%	7,415	100.00%
2016	2017	4.09	30,595,302	169,167,068	2,725	100.00%	2,898	100.00%
2015	2016	4.02	29,015,350	159,300,022	1,604	100.00%	2,057	100.00%
2014	2015	3.92	27,690,123	155,168,476	385	100.00%	718	100.00%
2013	2014	3.88	26,178,192	151,529,795	369	100.00%	402	100.00%
2012	2013	3.87	25,397,935	149,660,627	260	100.00%	293	100.00%
<i>Uncollected Taxes as of Jan 31</i>					<b>\$ 41,515,161</b>		<b>\$ 38,369,231</b>	

**Vehicle Registration Fee (VRF)**

The chart below outlines the VRF activity through the first quarter of 2024. Like sales tax, receipt of the VRF lags the month of collection, normally by one month and with much less volatility. Through March of 2024, only January’s had been received. While January’s collection was in line with the prior year, it gives little insight into any trends. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	2023 % of Budget	2024% of Budget
January	\$ 173,312	\$ 183,433	\$ 183,611	\$ 178	7.38%	7.44%
Total	\$ 2,458,769	\$ 2,457,579	\$ 183,611			
<b>Budget</b>	\$ 2,600,000	\$ 2,485,200	\$ 2,466,356			
<b>Actual Collections</b>	\$ 2,458,769	\$ 2,457,579	\$ 183,611			
Surplus/(Deficit)	\$ (141,231)	\$ (27,621)				

Monthly amounts reflect vehicle registration fees earned. Payments received approximately one month later.

**Economic Indicators**

The local state of the economy is an important leading indicator of potential impact to Eau Claire County, which is monitored through key metrics including property tax collections, planning/zoning permits, register of deeds collections, and interest earned on invested funds. Some key metrics being monitored are summarized in the table below. Interest/penalties collected on delinquent taxes YTY was up, possibly a result of the shift to the IN-REM process. Through the first quarter of 2024, the county has seen an increase in activity in the housing and commercial market resulting in slight increases in the Real Estate Transfer Tax and Register of Deeds Filing Fees. Conversely, Zoning and Permits are slightly down based on activity. Investment income has increased due to the rise in interest rates.

Economic Indicator Line Items	2024 Annual Budget	Actual through 03/31/24	2024 % of Budget	2023 Annual Budget	Actual through 03/31/23	2023 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 97,426	30.45%	\$ 320,000	\$ 65,829	20.57%
Penalties Collected on Delinquent Taxes	160,000	48,714	30.45%	160,000	32,915	20.57%
Zoning and Permits	338,552	53,740	15.87%	325,000	66,506	20.46%
Real Estate Transfer Tax	300,000	81,398	27.13%	315,000	59,653	18.94%
Register of Deeds Filing Fees	280,000	55,889	19.96%	325,000	53,234	16.38%
Interest Earned on Investments	1,750,000	463,310	26.47%	500,000	382,476	76.50%

Another key metric to consider for context is the local unemployment rate. The unemployment rate for Eau Claire County was 2.7% for March 2024. This is 0.2% higher than it was in March of 2023. The national average for unemployment in March of 2024 was 3.8%. This economic metric will be monitored closely and could provide some of the first insights into the impact of the HSHS closure on the local economy.

In addition, it is important to track the relative measure of inflation for the area, especially given its potential impact on sales tax collections and County operating expenses. The Midwest region Consumer Price Index (CPI) based on the last 12 months for March 2024 was a 2.8% increase as compared to 4.9% at March 2023. This is a positive sign for operating expenses but could slow the rate of growth in sales tax.

Additional information can be found at the following websites:

- [Unemployment Rate in Eau Claire, WI \(MSA\) \(EAUC755UR\) | FRED | St. Louis Fed \(stlouisfed.org\)](#)
- [U.S. Bureau of Labor Statistics \(bls.gov\)](#)
- [Consumer Price Index, Midwest Region – March 2024 : Mountain–Plains Information Office : U.S. Bureau of Labor Statistics \(bls.gov\)](#)

**Expenditures by Function**

A summary of the expenditures by function, excluding debt service and internal service fund activity, is shown below and provides a functional perspective of the expenditures in relationship to the budget. All county departments fall into one or more of the functional areas listed below. Capital expenditures are classified under the functional category that the purchase pertains to. Analysis of the functional expenditures can provide some insight into the demands of the community and the resulting expenditures incurred.

Expenditures through the first quarter of 2024 amounted to \$24.30 million (18.91% of budget) as compared to \$23.88M (19.77% of budget) in the first quarter of 2023. While expenditures increased slightly, the percentage to budget decreased due to the increase in budgeted amounts for Public Safety, Health & Human Services, and Culture and Recreation. The growth rate in these budgets exceeded the growth in expenditures in the quarter, causing the percentage to budget to decline. The overall increase in expenditures is primarily due to personnel costs and increased Health and Human Services contracted services comparable to one year ago. The decrease in Transportation and Public Works expenditures is due to one-time expenditures related to the construction of the new highway facility that occurred in 2023.

	2024 Budget		2024 YTD Q1	2024 % of Budget	2023 Budget		2023 YTD Q1	2023 % of Budget
General Government	\$ 18,429,560	\$ 3,408,314		18.49%	\$ 18,195,919	\$ 3,866,922		21.25%
Public Safety	25,334,851	4,466,933		17.63%	20,904,885	4,059,811		19.42%
Health & Human Services	54,345,788	11,881,965		21.86%	51,799,030	9,730,172		18.78%
Transportation & Public Works	21,861,906	2,657,222		12.15%	22,606,225	4,759,091		21.05%
Culture & Recreation	5,418,630	1,056,947		19.51%	4,237,623	950,085		22.42%
Conservation & Economic Development	3,128,176	830,000		26.53%	3,044,819	510,548		16.77%
<b>Total Expenditures</b>	<b>\$ 128,518,911</b>	<b>\$ 24,301,382</b>		<b>18.91%</b>	<b>\$ 120,788,501</b>	<b>\$ 23,876,629</b>		<b>19.77%</b>

**Selected Expenditures by Category**

The largest expenditure category for the county is, and will continue to be, personnel costs. For the first quarter, personnel expenditures are expected to be approximately 19% of budget due to the payroll processing lag. Personnel costs at the end of Q1 2024 are slightly below this target percentage, largely due to vacant positions. In actual dollars, personnel expenditures have increased \$1.1M, primarily due to salary adjustments related to the compensation plan, increased benefit costs, and positions added during 2023.

Contracted services through the first quarter of 2024 increased ~\$0.7M year over year. This is primarily due to the timing of a vendor payment in CJS and DHS contracted services related to IMD and alternate care placements.

Expenditures	2024 Budget		2024 YTD Q1	2024 % of Budget	2023 Budget		2023 YTD Q1	2023 % of Budget
Personnel	\$ 65,633,963	\$ 11,942,789		18.20%	\$ 58,926,747	\$ 10,795,405		18.32%
Contracted Services	27,869,399	7,125,546		25.57%	28,887,633	6,426,655		22.25%

**CONCLUSION**

First quarter data provides very limited guidance into the financial performance of the County. Overall, both revenues and expenditures increased year over year but trailed as a percentage of budget. Items to monitor in the future include sales tax collections, investment income as interest rates and the County’s reserve levels change, and contracted services costs, all of which could have a significant impact on County finances. As stated in prior first quarter reports, the sheer lack of data makes it nearly impossible to draw any meaningful conclusions at this time.

For additional information, department financial reports for the first quarter ended March 31, 2024 are available on the County website under “Report Central” via the URL: <https://www.co.eau-claire.wi.us/government/financial-information>.

I encourage you to contact me with any questions you may have.  
 Jason Szymanski, CPA  
 Finance Director

**Eau Claire County**  
**2024 General Fund Estimated Annual Activity (Unaudited)**  
**Estimated December 31, 2024 - at 05.03.24**

**Estimated Functional Category Activity**

General Government	\$ (793,159)
Judicial	(125,821)
Public Safety	13,918
Health & Human Services	(276,790)
Culture & Recreation	7,198
Conservation & Economic Development	14,800
<b>Total ESTIMATED Annual Surplus/(Deficit)</b>	<b><u><u>\$ (1,159,853)</u></u></b>

**Notes**

1. The 2024 estimates are based on data/estimates provided as of 05/03/24 by departments as the most likely scenario. The range of estimates was Best Case - \$4.7M surplus to Worst Case \$7.1M deficit.
2. General fund was budgeted with a \$3.2M deficit (Fund Balance Applied)
3. General Government assumes \$2.1M use of fund balance to fund capital projects per budget. Funding for the remaining \$6.9M of capital projects has yet to be determined
4. Sales tax has been estimated to come in on budget at \$12.95M. Actual collections through February 2024 are down about \$30k compared to collections through February 2023. This will be an important metric to watch as 2024 progresses.
5. These estimates have been prepared earlier than what has been requested in prior years, and will change as the year progresses.





## **Eau Claire County, WI**

Fund Balance Discussion

June 13, 2024

# Fund Balance Policy - Existing

---



Between 20% & 30% of the ensuing year's General Fund Budgeted Expenditures



Purposes:

- Provide working capital / Avoid cash flow borrowing
- Preserve credit rating
- Comfortable margin for unanticipated expenditures / emergencies
- Resource to stabilize fluctuations in property taxes



Non-General Fund excess will accrue to General Fund with some exceptions



Balance more than 30% of Unassigned Fund Balance targeted for pay-as-you-go capital outlay expenditures and to prepay existing debt.

# County Bond Rating – Aa1

---



One level below Aaa – Top rating available



## Credit Strengths:

Growing economy and tax base with institutional presence

Low pension liabilities



## Credit Challenges:

State imposed Levy Limits restrict revenue raising flexibility

Reserves are lower than similarly rated peers

# County Bond Rating – Aa1

---

Factors that could lead to an upgrade

- Significant economic and tax base expansion with growth in resident incomes
- Material increase to reserves

Factors that could lead to a downgrade

- Substantial tax base deterioration
- Large declines in reserves
- Significant increases in overall leverage

# Current Financial Circumstances

---



Unassigned Fund Balance Level: 33%



Moody's scorecard-indicated outcome: Aa2 (one step below assigned rating of Aa1)

Finances are 30% of Rating

- Fund Balance as a % of Revenues – A (14.7%)
- 5-Year Dollar Change in Fund Balance a % of Revenues – Baa (-1.5%)
- Cash Balance as a % of Revenues – Aa (13.4%)
- 5-Year Dollar Change in Cash Balance as % of Revenues – Baa (-.08%)



Levy Limits in place since 2005 continue to limit revenue raising options

# Aligning Fund Balance Policy with Budget

---

Fund Balance policy needs to be calculated against budgeted expenses

Unassigned Fund Balance above 30% to be applied to capital projects or early debt retirement

Previous year's audited results are typically available in late Summer

Spending on annual capital projects typically begins before County's debt issuance

Budget approval requires majority vote / debt issuance authorization requires three-quarters vote

# Budget Process Flows from Fund Balance Policy

---

Issue debt to finance 2024 budgeted expenses



Test Fund Balance from 2023 Audit against budgeted 2025 expenditures



Apply "Excess" (if available) to reduce budgeted capital expenditures and debt issuance for 2025



Combine approval of 2025 Budget with approval of 2025 borrowing



Analyze if County benefits from earlier debt issuance timeline to take advantage of investment rates higher than borrowing rates

# 2024 Budget - \$5.9 Million Capital Projects

---

What will be the funding source for these projects?

Bonding Timeline to include new debt in the 2025 Budget

- August – Decision on Final Amount to be borrowed
- September – Initial Resolution and Review Presale Report
  - Preparation of Official Statement
  - Discussion with Moody’s Investors Service on Bond Rating
- October – Sale of Debt (Levy is approved for new debt)
- Late October – Bond Closing
- November – County Board Approval of 2025 Budget with new debt included



# County Debt Policy

---

Rationale for limiting debt levy to 30% of our operating levy?

Comparison with other Counties or Aa1 rated issuers?

Do rating agencies view debt policy adjustments as a negative?

Impact of legacy project (Highway Facility) on suitability of policy level

Impact of Levy Limits on Debt Policy

# Discussion Issues

---



Does our current fund balance policy fit the “world” we are in?



How do we define “Excess”?



Is the 30% level right for the County?



Should the policy include other County Funds (DHS status)?



# Important Disclosures

---

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.



# OFFICE OF CORPORATION COUNSEL

EAU CLAIRE COUNTY  
EAU CLAIRE COUNTY COURTHOUSE  
721 OXFORD AVE., SUITE 3520  
EAU CLAIRE, WI 54703

PH: (715) 839-4836 Fax: (715) 839-6243



## ASSISTANT CORPORATION COUNSEL

*Richard A. Eaton  
Charles R. Ellefsen, III  
Jake Brunette  
Sarah E. Brown-Jager*

## CORPORATION COUNSEL

*Sharon G. McIlquham*

April 29, 2024

TO: County Administrator Kathryn Schauf  
FROM: Corporation Counsel Sharon McIlquham  
RE: ARPA interest

I was requested to provide a legal opinion regarding American Rescue Plan Act (ARPA) interest and its reporting requirements. I have determined that Eau Claire County's current and ongoing practices and procedures regarding ARPA funds comply with the requirements and guidelines associated with APRA expenditures and reporting. I have reviewed relevant Code of Federal Regulations (CFR) sections as well the Compliance and Reporting Guidance – State and Local Fiscal Recovery Funds publication compiled by the U.S. Department of Treasury. If requested, I can provide a copy of this publication upon request. According to the regulations, any ARPA funds received by a recipient or subrecipient must be obligated by December 31, 2024, and spent by December 31, 2026.

Since the disbursement of ARPA funds to Eau Claire County, the monies awarded have been maintained in a separate account to assist in tracking expenses, most especially for reporting purposes. In the event of an external audit, this practice may also streamline that process. Expenditure or allocating/obligating of ARPA funds was completed by Eau Claire County through an authorizing resolution approved by the county board. These allocation of ARPA funds consistently followed the allowed expenditures pursuant to the guidelines regarding approved expenditures. Any amount of interest accrued from those ARPA funds is accounted for and expenditures that may have specifically been from the interest monies followed the same requirements/procedures for allocation/obligation. While recipients were not specifically required to place the ARPA funds in separate accounts, it is a practice many recipients are using. Recipients and subrecipients are responsible for complying the reporting requirements associated with ARPA funds.

According to the requirements associated with ARPA funds, State and Local Fiscal Recovery Funds (SLFRF) payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR 200.305(b)(8)-(9). As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to Treasury, and are not limited to using that interest for eligible uses under the SLFRF award. This allows for interest accrued to be used for any purposes that may

benefit the county, pursuant to the funds being expended through, an authorized by, a resolution approved by the county board. This affords recipients who received funds that may accrue interest much more flexibility in spending those funds.

According to the regulations, counties can provide assistance to individuals, households, communities, small businesses, nonprofits, and industries that were negatively impacted by the pandemic. Eligible uses to small businesses, nonprofits, and industries included allowing for grants to mitigate financial hardship and provide technical assistance. The Eau Claire County Board allocated approximately \$2,000,000 to provide grants to small businesses and assist nonprofits with projects that would benefit the community. The businesses and nonprofits who were interested in receiving a grant or being provided financial assistance with their project submitted applications which were then ranked by criteria that included but is not limited to compliance with the ARPA requirements for eligible expenditures and providing support to community focused projects. Grants were also awarded to small businesses and nonprofit organizations who applied for the grant who experienced a negative fiscal impact due to the pandemic.

A report regarding ARPA expenditures is being completed by the Finance Department to include ARPA funds already obligated or spent in order to assess what, if any, funds are still available to obligate for qualifying expenditures.

Based on my review of regulations and requirements pertaining to ARPA funding expenditures and reporting requirements, it is my conclusion the practices utilized and followed by Eau Claire County are in compliance with the guidelines and requirements pertaining to ARPA funds.

April 25, 2024

TO: Kathryn Schauf, County Administrator & Finance & Budget Committee

FROM: Attorney Jake Brunette

RE: County Donations and Community Agency Funding

This correspondence addresses the county's authority to donate funds and Eau Claire County's community agency funding program with recommendations moving forward. In summary, a county does not have the authority to appropriate funds without some specific consideration in return. Further, the appropriation of funds must be for a public purpose only and the law shall explicitly allow for such appropriation. For Eau Claire County's community agency funding program, I would recommend the appropriation of funds require agreements establishing the terms of service. I would also recommend guidance be established to facilitate such program while ensuring the county avoids discrimination against specific community agencies and participants of such agencies.

To understand a county's authority to appropriate funds for specific purposes, one must understand the county's home rule power under Wis. Stat. 59.03, which is a municipality's authority to determine its local affairs and government. Municipalities have different levels of home rule authority. A county's home rule discretionary authority to implement and act with respect to its administrative and organizational powers is limited when compared to cities, villages, and town (if the town does adopt village powers pursuant to Wis. Stat. 60). A county's home rule derives from state law (state statute and case law) meaning counties cannot rely on the constitutional authority to act but rather the county's discretion to act being limited to what state law permits. Counties must also consider if the state law is of statewide concern and, if it is, the county's authority is limited further as the state law would preempt action by the county (see *Jackson County v. D.N.R.*, 2006 WI 96 and Wis. Stat. 59.51(1)). This means that if state law defines a limitation or condition as part of legislation and the legislation applies to counties throughout the state, the limitation or condition is of statewide concern and the county cannot take action contrary to such limitation or condition. For a county's action to be valid under home rule, the action shall not meet any one of the following factors: (1) the state legislature has expressly withdraws the power of the county; (2) the action logically conflicts with the state law; (3) the action defeats the purpose of the state law; or (4) the action is contrary to the spirit of the state law. *Mommsen v. Schueller*, 599 N.W.2d 21 (Ct. App. 1999). Ultimately, the county's home rule authority is limited to what state law permits, not what state law doesn't

permit. Further, to ensure county's action is valid, I would recommend the county limit action to what state law explicitly permits rather than relying on what the law may reasonably imply.

Another critical component for the appropriation and expenditure of public funds is the public purpose doctrine, which is a constitutional principle that requires municipalities to expend funds for public purposes only. When evaluating a municipality's expenditure of funds, there is a presumption such expenditure is constitutional although courts can conclude that a public purpose does not exist if the expenditure is not for any clear and palpable benefit to the public. *State ex rel. Hammermill Paper Co. v. La Plante*, 205 N.W.2d 784 (1973). The benefit to the public must be direct with a reasonable probability that a public purpose will be accomplished even if the appropriation is made to a private agency. Ultimately, for the public purpose requirement to be met, the subject matter of the appropriation must be for a public necessity, convenience, or welfare. *Wisconsin Development Authority v. Dammann*, 280 N.W. 698 (1938) and *Barth v. Monroe Board of Education*, 322 NW2d 694 (Ct. App. 1982). In addition, the public necessity, convenience, or welfare must be applicable to the municipality that appropriated the public funds (i.e. taxes levied and appropriations made by Eau Claire County must be made for Eau Claire County's public benefit). The application of the public purpose doctrine to county action is broad and, if such action is permitted by state law, there is a presumption that such action is constitutional and meets the public purpose doctrine.

In addition to the home rule and public purposes doctrines, the following legal principles, and analysis, apply to county donations and appropriations:

1. As applied to municipalities donating funds, the terms "donate" or "donation" are not defined in state law. The common meaning would mean the expenditure of funds without consideration or, put another way, without expecting anything in return and without conditions.
2. The county has the authority to accept donations, gifts, or grants for any public governmental purpose. Wis. Stat. 59.52(19).
3. Although Wis. Stat. 59, which is the primarily state law that applies to county government, does allow a county to "donate" funds or property in certain situations, the state law explicitly requires the "donation" be used for specific purposes. (i.e. Wis. Stat. 59.54(18) for civil air protection)
  - a. If state law authorizes a "donation" by the county for a specific purpose, I don't believe such expenditure is a donation as the expenditure is conditioned with expectation that funds or property are used for a specific purpose.
4. The donation of county property or funds without legislative authority is an invalid appropriation of public property. *Ellis v. Northern Pac. R. Co.*, 45 NW 811 (1890).
5. The county has the authority to levy taxes and to appropriate money to carry out the board's powers and duties. Wis. Stat. 59.51(2).
6. The county shall avoid appropriating funds that may be construed as discriminating against an entity or class of persons. (see Wis. Stat. 106.50(1m)(h) for an example of what constitutes discrimination).

In summary, a county shall not donate funds or property. The appropriation of funds or transfer of property shall be permitted by state law with a clearly defined return while ensuring such appropriation or transfer is for Eau Claire County's public benefit.



I would recommend the following for Eau Claire County's Community Funding Program (see attachment for 2024 Community Agency Funding) by applying the principles above:

1. The appropriation of funds must be permitted by specific state law.
  - a. I would recommend a legal review be completed to ensure each appropriation is permitted.
2. The appropriation of funds must be for the public benefit in Eau Claire County.
3. The appropriation must not be a donation.
4. Before funds are dispersed per the appropriation to the community agency, the county should enter into an agreement explicitly stating the county's expected return and any other conditions protecting the county's expenditure of public funds.
  - a. The agreement should be consistent with a contract for service that specifically refers to the specific state law(s) the county is relying on as part of the expenditure and for the term of the agreement to match the county's fiscal year.
5. To limit the risk of the county discriminating against an entity or class of persons related to a protected class, I would recommend department heads or board supervisors recommend community agencies to receive community funding as part of the program. The ultimate approval of such funding would be made by the county board.
  - a. If the county solicits proposals directly from community agencies, I recommend the solicitations be made available to any local community agency with an agency required to apply requesting funds for specific purposes. I would also ensure clear terms are set forth in the solicitation to minimize any risk of discrimination related to the approval of the application as well as the provision of services by the community agency.

I would be willing to assist in developing and implementing any policies and procedures related to Eau Claire County's Community Funding Program.

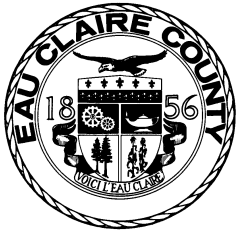
If additional information or clarification is needed, please let me know.

Sincerely,

Jake Brunette  
Assistant Corporation Counsel  
Eau Claire County

**Eau Claire County Community Agency Funding Framework  
2024 Recommended Budget**

Community Agency	2022 Adopted Budget	2023 Adjusted Budget	2024 Budget Request	increase/ (decrease) in Request	County Administrator Recommendations	increase/ (decrease) in Recommendation	County Board Adopted	increase/ (decrease) in Adopted	Authority
<b>Judicial</b>									
TRY Mediation	133,619	138,616	138,616	-		(138,616)		(138,616)	Wis. Stat. 767.405
<b>Total Judicial</b>	<b>\$ 133,619</b>	<b>\$ 138,616</b>	<b>\$ 138,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (138,616)</b>	<b>\$ -</b>	<b>\$ (138,616)</b>	
<b>Public Safety</b>									
Township Fire-Water Rescue	6,000	6,000	6,000	-		(6,000)		(6,000)	Wis. Stat. 59.27(1)
<b>Total Public Safety</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,000)</b>	<b>\$ -</b>	<b>\$ (6,000)</b>	
<b>Health &amp; Human Services</b>									
Augusta Senior Center	32,000	32,000	33,000	1,000		(32,000)		(32,000)	Wis. Stat. 59.53(11)
Bolton Refuge House	34,000	26,500	25,000	(1,500)		(26,500)		(26,500)	Wis. Stat. 59.53(3)
Boys & Girls Clubs of the Greater Chippewa Valley	-	-	15,000	15,000		-		-	
Children's Wisconsin - Building Families	10,000	10,000	10,000	-		(10,000)		(10,000)	59.53(3) & 48.981
Children's Wisconsin - Chippewa Valley Child Advocacy Center	10,000	10,000	10,000	-		(10,000)		(10,000)	59.53(3) & 48.981
Eau Claire County Housing Authority	3,000	3,500	-	(3,500)		(3,500)		(3,500)	
Family Promise of the Chippewa Valley	25,000	26,500	18,500	(8,000)		(26,500)		(26,500)	Wis. Stat. 49.138
Family Resource Center	21,600	21,000	21,600	600		(21,000)		(21,000)	46.215(1)(b)
Humane Association	43,620	44,929	51,600	6,671		(44,929)		(44,929)	Wis. Stat. 173.03
LE Phillips Senior Center	30,000	30,000	30,000	-		(30,000)		(30,000)	Wis. Stat. 59.53(11)
Project Lifesaver	-	2,000	-	(2,000)		(2,000)		(2,000)	Wis. Stat. 59.56(2)
Sojourner House (Catholic Charities)	33,000	34,500	-	(34,500)		(34,500)		(34,500)	46.215(1)(b)
<b>Total Health &amp; Human Services</b>	<b>\$ 242,220</b>	<b>\$ 240,929</b>	<b>\$ 214,700</b>	<b>\$ (26,229)</b>	<b>\$ -</b>	<b>\$ (240,929)</b>	<b>\$ -</b>	<b>\$ (240,929)</b>	
<b>Culture, Recreation, &amp; Leisure</b>									
Chippewa Valley Museum/WI Logging	29,000	29,000	29,000	-		(29,000)		(29,000)	Wis. Stat. 59.56(2)
Friends of the Fair	5,000	10,000	10,000	-		(10,000)		(10,000)	Wis. Stat. 59.56(14)
<b>Total Culture, Recreation, &amp; Leisure</b>	<b>\$ 34,000</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (39,000)</b>	<b>\$ -</b>	<b>\$ (39,000)</b>	
<b>Conservation &amp; Economic Development</b>									
Economic Development Corporation	20,000	20,000	47,500	27,500		(20,000)		(20,000)	Wis. Stat. 59.57
Chippewa Valley Innovation Center	10,000	10,000	-	(10,000)		(10,000)		(10,000)	Wis. Stat. 59.57
Momentum West (Chippewa Valley)	2,500	2,500	2,500	-		(2,500)		(2,500)	Wis. Stat. 59.57
West Central Regional Planning Commission	61,647	62,551	64,160	1,609		(62,551)		(62,551)	Wis. Stat. 66.0309
<b>Total Conservation &amp; Economic Development</b>	<b>\$ 94,147</b>	<b>\$ 95,051</b>	<b>\$ 114,160</b>	<b>\$ 19,109</b>	<b>\$ -</b>	<b>\$ (95,051)</b>	<b>\$ -</b>	<b>\$ (95,051)</b>	
<b>Grand Total County Funding Requested</b>	<b>\$ 509,986</b>	<b>\$ 519,596</b>	<b>\$ 512,476</b>	<b>\$ (7,120)</b>	<b>\$ -</b>	<b>\$ (519,596)</b>	<b>\$ -</b>	<b>\$ (519,596)</b>	
Less: Dog License Fees Applied	43,620	44,929	51,600	6,671		(44,929)		(44,929)	
Less: General Fund Unassigned Fund Balance Applied	-	2,000	-	(2,000)				(2,000)	
<b>NET COUNTY FUNDING</b>	<b>\$ 466,366</b>	<b>\$ 472,667</b>	<b>\$ 460,876</b>	<b>\$ (11,791)</b>	<b>\$ -</b>	<b>\$ (474,667)</b>	<b>\$ -</b>	<b>\$ (472,667)</b>	



# OFFICE OF CORPORATION COUNSEL

EAU CLAIRE COUNTY  
EAU CLAIRE COUNTY COURTHOUSE  
721 OXFORD AVE., SUITE 3520  
EAU CLAIRE, WI 54703

PH: (715) 839-4836 Fax: (715) 839-6243



## ASSISTANT CORPORATION COUNSEL

*Richard A. Eaton  
Charles R. Ellefsen, III  
Jake Brunette  
Sarah E. Brown-Jager*

## CORPORATION COUNSEL

*Sharon G. McIlquham*

April 25, 2024

TO: Kathryn Schauf, County Administrator & Finance and Budget Committee

FROM: Attorney Jake Brunette

RE: Budget Adoption and Budget Adjustments

This correspondence addresses Eau Claire County's authority to approve and implement line-item budgeting and how budget adjustments may be handled along with recommendations to consider moving forward. In summary, Eau Claire County has the authority to approve and implement line-item budgeting and currently utilizes such type of budgeting with budget expenditure control at the departmental level although the documented policies surrounding such budgeting is limited. As to how the county adopts the budget and how budget adjustments are handled, consistency and clarity are required. I would highly recommend the county complete a comprehensive analysis of current budget practices and existing budget policies to understand the current state and determine what practices and policies need to be changed to provide legal and accurate direction to departments, personnel, governing bodies, and the public.

The primary legal authority that dictates how a county may approve and implement a budget is set forth in Wis. Stat. 59 (specifically Wis. Stat. 59.03, 59.51, and 59.60) and Wis. Stat. 65.90. The budget provisions set forth in Wis. Stat. 59.60, if adopted, take precedence over budget provisions in Wis. Stat. 65.90 as Wis. Stat. 59.60 has specific provisions that apply to counties only while Wis. Stat. 65.90 addresses municipal budgets generally including cities, villages, and towns. However, in order for Wis. 59.60 to apply to Eau Claire County, the county must explicitly adopt the budget provisions and have a county executive or county administrator. When looking at Eau Claire County Code, Chapter 4.02 Budgetary Procedure, the county elects to use the budget provisions in Wis. Stat. 59.60, to a limited degree, to establish a budget for county operations on an annual basis. However, the code does not accurately reflect the procedure in Wis. Stat 59.60 and the code has limited language as to what is required for budget development and adoption. The scope of this correspondence will primarily focus on what the law allows and what policies and procedures are on paper rather than focusing on current practices in Eau Claire County.

### **Adopting a County Budget under Wis. Stat. 59.60**

If a county (other than a county with a population of 750,000 or more) were to elect to use the budget adoption provisions under Wis. Stat. 59.60, the specific details as to what information is required for an adopted budget are limited. The budget presented to the county board for adoption consists of: 1) the county administrator's budget; 2) proposed amendments from the finance committee; and 3) proposed amendments from individual board supervisors. Before a budget is presented to the county board for adoption, each individual department submits estimated revenues and expenditures as well as estimated capital improvements and any other information required to the county administrator for consideration. The county administrator's budget presented to the county board for adoption consists of the following: 1) departments' budget estimates; 2) principal and interest due on bond and other financial obligations; 3) expenditure estimates; 4) estimates on new anticipated bonds; 5) estimate of contingency fund use; 6) estimate of revenue; 7) simple, clear, and general summary of budget including property tax levy required; 8) actual expenditures of the preceding fiscal year, the appropriations and estimated expenditures for the fiscal year currently ending, and the recommended appropriations for the budget period next succeeding; 9) actual revenues from all sources including property taxes during the preceding fiscal year, the anticipated revenues and the estimated revenues for the fiscal year currently ending, and the anticipated revenues for the budget period next succeeding including any surplus from the preceding fiscal year; and 10) an outline of important features of the budget plan and indicate any major changes in policy or in recommended appropriations or revenues as compared with the fiscal year currently ending and shall set forth the reasons for such changes. The law also requires anticipated revenues for the budget period shall be equal to the recommended appropriations. Wis. Stat. 59.60 does not define "revenue", "expenditure", or "appropriation".

### **Adopting a County Budget under Wis. Stat. 65.90**

If a county elects to not adopt the provisions set forth in Wis. Stat. 59.60, a county must adopt a budget that meets the requirements set forth in Wis. Stat. 65.90, which provides less details as to what is required for a budget compared to Wis. Stat. 59.60. Under Wis. Stat. 65.90, a budget consists of the following: 1) existing debts; 2) anticipated revenues; 3) proposed appropriations for each department, activity and reserve accounts; 4) actual revenues and expenditures for the preceding year; 4) actual revenues and expenditures for not less than the first 6 months of the current year; 5) estimated revenues and expenditures for the balance of the current year; and 6) for informational purposes only, anticipated unexpended or unappropriated balances, and surpluses. Once the budget is adopted by the county board unless the county board authorizes standing committees to act otherwise, the following cannot be changed unless the change is approved by affirmative vote of 2/3 of the members elect of the county board: 1) amount of tax to be levied; 2) the amounts of the various appropriations; or 3) the purposes of the various appropriations. Similar to Wis. Stat. 59.60, Wis. Stat. 65.90 does not define "revenue", "expenditure", or "appropriation" as it applies to a county.

### **Overview of Current Budget Adoption Policies and Procedures**

As previously noted, Eau Claire County Code, Chapter 4.02 sets forth the general process that is "consistent with Wis. Stat. 59.60" for budget adoption although details are lacking. Pursuant to code, the director of each department submits the following to the county administrator and initially to the county board: 1) estimates of department revenues and expenditures; 2) estimates of the department's capital improvements; and 3) a performance review of the department by program. After reviewing each department's proposed budget as well as meeting with each department, including each department giving information regarding the appropriations requested while working in conjunction and cooperation with the department's

governing committee and the committee on finance and budget, the county administrator develops and presents an initial budget to the county board. Ultimately, the budget presented to the county board for adoption consists of: 1) the county administrator's budget; 2) proposed amendments from the finance and budget committee; and 3) proposed amendments from individual board supervisors (see attached for an amendment example). Although the proposed amendments from individual board supervisors address specific revenues and expenditures within the budget, the approved county budget, pursuant to resolution adopting the budget (see attached for a resolution example), states budgeted expenditures in aggregate and sources of revenue without any specific revenues, expenditures, or appropriations per department. Although not incorporated or referenced into the resolution adopting the budget, I understand the county administrator and finance department create budget books with more details as part of the proposed and adopted budgets.

The terms "revenue", "expenditure", or "appropriation" are not defined in code or in any other policy that I know of. I am unaware of any formal or detailed policies or procedures that dictate Eau Claire County's budget adoption process.

### **Budget Adjustments under Wis. Stat. 59.60**

The budget adjustment provisions under Wis. Stat. 59.60 are discretionary and subject to adoption by the county board.

For the transfer of appropriations **within a department's approved budget** under Wis. Stat. 59.60(8)(a), the transfer occurs as follows: 1) transfer request from the department head is submitted to the county administrator and finance committee; 2) recommendation from the county administrator on the request is submitted to the finance committee (within 10 days of transfer request or finance committee can proceed without recommendation); and 3) finance committee takes action on the request to authorize the transfer of any unencumbered appropriations between principal objects of expenditures. Of note, departments that are under the oversight of the same governing body may be considered as one department for transfer purposes.

For the transfer of appropriations **between departments or accounts** under Wis. Stat. 59.60(8)(b), the transfer occurs as follows: 1) transfer request from the department head (or presumably the county administrator) is submitted to the finance committee; 2) recommendation from the finance committee along with a resolution authorizing the transfer is submitted to the county board for consideration; and 3) county board takes action on the resolution authorizing the transfer (approval requires affirmative vote of simple majority). Transfers under this section may occur at any of the following times with conditions: 1) within the first (nine) 9 months of the fiscal year if another unit of government fails to appropriate moneys which the county board anticipated and appropriated to that department or account and the amount of money transferred may not exceed the amount of money which that other unit of government fails to appropriate; or 2) the last three (3) months of the fiscal year without the previously noted conditions.

For the transfer of appropriations **from the contingency account** under Wis. Stat. 59.60(9) due to any unforeseen conditions, the transfer occurs as follows: 1) transfer request from the department head (or presumably the county administrator) is submitted to the finance committee; 2) recommendation from the finance committee along with a resolution authorizing the transfer is submitted to the county board for consideration; and 3) county board takes action on the resolution authorizing the transfer (approval requires affirmative vote by two-

thirds of the members-elect). If a public emergency exists and the county administrator certifies excess revenues are available to cover the transfer, the county board may authorize such transfer by affirmative vote by two-thirds of the members-elect.

### **Budget Adjustments under Wis. Stat. 65.90**

Pursuant to Wis. Stat. 65.90(5), a county cannot change (from an adopted budget): 1) the amounts of taxes levied; 2) the amount of an appropriation; or 3) the purpose of an appropriation unless the county board takes action authorizing the proposed change (approval requires affirmative vote by two-thirds of the members-elect) and notice of the change is published within 15 days after the change is made. However, the county board may authorize the standing committee(s) to transfer funds between budgeted, separate appropriations as well as transfer funds from the contingency fund to pay for such transfers. The transfers from the contingency fund shall not exceed the contingency amount in the annual budget and the transfers for individual departments shall not exceed 10% of the department's adopted annual budget. The publication of notice of such transfer is also required as previously noted.

Of note, the allowance for a department's standing committee to transfer funds between budgeted items and from the contingency fund was created by a change in the law in 2019 pursuant to 2019 Act 42 (previously, authority was limited to the county's finance committee).

### **Overview of Current Budget Adjustments Policies and Procedures**

Eau Claire County Code, Chapter 4.04 (4.04.040 – 4.04.090) sets forth the process for the transfer of funds between budgeted items of individual departments as well as transfer from the contingency fund although details and clarity are again lacking and provisions are antiquated. Pursuant to this chapter, the following processes are established for the transfer of funds:

- 1) The finance and budget committee, or the county's finance director for transfers up to \$5,000, may authorize the transfer of funds between budgeted, separate appropriations in an individual department if requested by the department or department's supervising committee.
- 2) As of 1991, funds cannot be transferred between county departments unless approved by the affirmative vote by two-thirds of the county board.
- 3) As of 1991, excess revenues cannot be expended unless approved by the affirmative vote by two-thirds of the county board.
- 4) The finance and budget committee may authorize the transfer of funds from the contingency fund to supplement the appropriations in an individual department not to exceed the contingency amount in the annual budget and the transfers for individual departments shall not exceed 10% of the department's adopted annual budget. The publication of notice of such transfer is also required.
- 5) The following conditions apply to the transfer of contingency funds by the finance and budget committee:
  - a. Transfers are permitted **only** where conditions warranting the transfer could not have been anticipated at the time the budget was adopted **and** any of the following apply:
    - i. \*\*\* Dramatic change in circumstances due to the occurrence of a natural or manmade catastrophe or disaster;
    - ii. \*\*\* Fees for the retention of outside counsel or other special expertise as required for litigation or for special studies and consultations;

- iii. \*\*\* Human errors in budget preparation or computerization resulting in accidental omissions or deletions of sub-accounts or incorrect amounts therein excluding errors made by department heads in the budget planning process;
  - iv. Hiring of additional personnel to positions created during the fiscal year that have been approved by the county board (does not include the purchase of office equipment); or
  - v. \*\*\* Unanticipated expenses due to emergencies, unanticipated increased cost of supplies or the unavoidable over-utilization of budgeted supplies or services.
- b. Transfers shall not exceed \$3,000 per the department's line item per year.
  - c. A report of all transfers shall be submitted by the finance and budget committee to the county board each month.
- 6) The following conditions apply to the transfer of contingency funds if acted upon by the county board (appears to be in addition to the authority granted to the finance and budget committee):
- a. Transfers require the affirmative vote by simple majority for any of the following:
    - i. For the purposes set forth in (5)(a)(i, ii, iii, and v) stated above (see starred list above).
    - ii. For snow removal expenses by the county highway department except that the total transferred shall not exceed 20% of the amount appropriated in any fiscal year to the contingency fund.
  - b. All other transfers from the contingency funds, including the hiring of additional personnel to positions created during the fiscal year set forth in section (5)(a)(iv) above, require the affirmative vote by two-thirds of the members-elect.

Eau Claire County also has a policy entitled Budget Deviations (see attached for the Budget Deviation policy) requiring departments to notify and collaborate with the county administrator, the finance director, the department's oversight committee, the committee on finance, and the county board of potential negative fiscal impacts to the department's annual budget. The department is required to 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. The policy does not set forth the process for the transfer of funds within an approved budget.

### **Conclusions and Recommendations**

Eau Claire County's current policies regarding budget adoption and post-adoption budget adjustments lack clarity and consistency, especially in the area of budget adjustments. With the county's authority to levy taxes (subject to limitations set forth in Wis. Stat. 66) and appropriate money under Wis. Stat. 59.51(2) as well as the county's authority to exercise any organizational or administrative power under Wis. Stat. 59.03(1) (subject to the constitution and any legislation) and limited budget requirements set forth in Wis. Stat. 65.90, the county has fairly broad discretion in establishing budget policies. I would highly recommend the county complete a comprehensive analysis of current budget practices and existing budget policies to understand the current state, determine changes needed, and ensure the practice is consistent with policy.

Eau Claire County's budget policies are required to comply with the following provisions:

- 1) Adopt an annual budget (see Wis. Stat. 65.90(1))
- 2) Appropriate funds for lawful purposes only (see Wis. Stat. 59.51(2))

- 3) Appropriate funds for public purposes only under the public purpose doctrine (see *Barth v. Monroe Board of Education*, 322 NW2d 694 (Ct. App. 1982))
- 4) Budget shall consist of: 1) existing debts; 2) anticipated revenues; 3) proposed appropriations for each department, activity and reserve accounts; 4) actual revenues and expenditures for the preceding year; 5) actual revenues and expenditures for not less than the first 6 months of the current year; 6) estimated revenues and expenditures for the balance of the current year; and 7) for informational purposes only, anticipated unexpended or unappropriated balances, and surpluses. (see Wis. Stat. 65.90(2)(a))
- 5) Publish notice and hold at least one (1) public hearing on the budget prior to adoption (see Wis. Stat. 65.90(3) and (4))
- 6) Unless the county board authorizes standing committees to transfer funds between budgeted items of individual departments or to transfer funds from the contingent fund, 1) the amounts of taxes levied; 2) the amount of an appropriation; or 3) the purpose of an appropriation cannot be changed unless the county board takes action authorizing the proposed change (approval requires affirmative vote by two-thirds of the members-elect) (see Wis. Stat. 65.90(5)).

The following considerations should be taken into account when developing budget policies:

- 1) Determine how adopted budgets should be managed and controlled by departments.
  - a. I believe taking a reverse engineering approach to defining the budget process is critical.
- 2) Determine and define how departments, standing committees, county administrator, and the county board should be involved in budget adoption and adopted budget adjustments.
  - a. From my perspective, the key is to find balance between firm budgetary controls with efficient, flexible budget administration.
- 3) Define, with language in the adopting resolution by the county board, what is an “adopted budget” while ensuring funds are appropriated for lawful purposes.
- 4) Define terms “revenue”, “expenditure”, and “appropriation”.
- 5) Determine which county code provisions should be adopted (i.e. adopting of Wis. Stat. 59.60 provisions or authorizing standing committees to transfer funds under Wis. Stat. 65.90).
  - a. I would recommend county code provisions be limited while greater detail is set forth in budget policies.
- 6) Determine which budget policies are needed.
- 7) Ensure county code provisions and budget policies as well as subsequent practices meet the legal mandates as previously defined.

If additional information or clarification is needed, please let me know.

Sincerely,

Jake Brunette  
 Assistant Corporation Counsel  
 Eau Claire County



## Eau Claire County 2024 Budget Proposed Supervisor Amendment

By Supervisor: Committee on Finance & Budget

Amendment #: 02  
(Amendment # assigned by staff)

To amend the 2024 Administrator Recommended Budget, I hereby propose the following amendment (please include any information to provide context to the amendment):

*Add \$10,000 of county funding for the Boys and Girls Club*

*The Club provides support to working families (and the businesses their parents work for) by providing affordable after-school childcare for families.*

Anticipated service changes (additions and/or reductions or other impacts):

*A reduction of \$10,000 in county funding for the Economic Development Corporation, retaining a net increase of \$17,500 over the 2023 funding level*

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	County Funding Increase or (Decrease)	Revenue Increase or (Decrease)	General Fund Balance Increase or (Decrease)
Community Agencies; Health & Human Services; Boys and Girls Club	After school childcare	\$10,000	\$10,000		
Community Agencies; Conservation & Economic Development; Economic Development Corporation	Local economic development	\$(10,000)	\$(10,000)		
<b>Total for Amendment</b>		\$0	\$0		

1. *Total amendment expenditures shall equal total amendment revenues or transfers of expenditures.*
2. *A reduction in county funding in one category/program/department shall be offset by an increase in county funding in another category/program/department*
3. *Please note guidance above regarding proper uses of general fund balance.*

3 ADOPTING THE 2023 TAX LEVY AND 2024 EAU CLAIRE COUNTY BUDGET

5 WHEREAS, the county administrator has worked with all county departments and has prepared  
6 the 2024 Eau Claire County recommended budget; and

8	City-County Health Department	\$1,444,800
9	County Aid to Bridges	40,000
10	Library Levy for Non-exempt Townships	1,307,503
11	County Share of Refunded Taxes	57,563
12	All Other County Taxes	51,559,729
13	County Sales Tax Credit	<u>(12,900,000)</u>

14  
15 TOTAL 2023 RECOMMENDED TAX LEVY \$41,509,595

17	Fund 100 – General Fund	\$16,270,684
18	Fund 205 – Human Services Fund	8,475,908
19	Fund 207 – Watershed	10,000
20	Fund 215 – ADRC Fund	405,642
21	Fund 300 – Debt Service Fund	14,198,212
22	Fund 602 - Airport Fund	407,050
23	Fund 701 – Highway Fund	<u>1,735,199</u>

24  
25 TOTAL 2023 RECOMMENDED TAX LEVY \$41,509,595

26  
27 WHEREAS, the Eau Claire County Board of Supervisors has held a public hearing, pursuant to  
28 Wis. Stat. § 65.90 (4), and

29  
30 WHEREAS, the Eau Claire County Board of Supervisors made amendments to the  
31 Administrator’s Recommended Budget:

32 Budget Amendments

	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Funding Source</u> <u>Other Revenue</u>	<u>Fund Balance</u>
34				
35				
36	Recommended			
37	Operational Budget	\$147,214,937	\$102,294,692	\$3,410,650
38				
39	Amendment #01:			
40	Increase allowable levy		15,821	(15,821)
41				
42	Amendment #02:			
43	Add funding Boys & Girls Club	10,000	10,000	
44	Decrease Economic Dev Corp	(10,000)	(10,000)	
45				
46	Amendment #03:			
47	Add funding Housing Authority	3,000	3,000	
48	Decrease Economic Dev Corp	(3,000)	(3,000)	

Budget Amendments (continued)

	<u>Expenditures</u>	<u>Tax Levy</u>	<u>Funding Source</u> <u>Other Revenue</u>	<u>Fund Balance</u>
Amendment #04:				
Add funding for Project Lifesaver	2,000			2,000
Amendment #08:				
Increase contingency fund	200,000			200,000
Amendment #09:				
Add Cth T design (transfer)	252,110		252,110	
Amendment #10:				
Increase expenditures for attorney Fees in Circuit Courts	34,600			34,600
Amendment #11:				
Reduce public charges for services In Circuit Courts		100,000	(100,000)	
Increase sales tax and allocate county Funding to Circuit Courts		(100,000)	100,000	
<b>TOTAL OPERATIONAL BUDGET AS AMENDED</b>	<b>\$147,700,667</b>	<b>\$41,525,416</b>	<b>\$102,546,802</b>	<b>\$3,631,429</b>

	<u>Expenditures</u>	<u>ST Borrow/Bond</u>	<u>Funding Source</u> <u>Other Revenue</u>	<u>Fund Balance</u>
Recommended Capital Budget	\$12,959,661	\$7,811,872	\$4,204,729	\$943,060
Amendment #05:				
Use general fund unassigned fund Balance for sheriff fleet and vehicle Rehabilitation projects instead of Short-term borrowing		(769,647)		769,647
Amendment #06:				
Use general fund unassigned fund Balance for portion of Highway Road projects		(119,134)		119,134
Amendment #07:				
Use ARPA funding for portion of Highway road projects		(862,000)		862,000
Amendment #09:				
Add Cth T design Enterprise Fund (project)	771,925	252,110	591,815	

1 Budget Amendments (continued)

	<u>Funding Source</u>			
	<u>Expenditures</u>	<u>ST Borrow/Bond</u>	<u>Other Revenue</u>	<u>Fund Balance</u>
5 TOTAL CAPITAL BUDGET				
6 AS AMENDED	<u>\$13,731,586</u>	<u>\$6,313,201</u>	<u>\$4,724,544</u>	<u>\$2,693,841</u>

8 NOW THEREFORE BE IT RESOLVED by the Eau Claire County Board of Supervisors that  
 9 \$41,525,416 is hereby levied against the taxable property of the County as equalized for the year 2023.  
 10 The breakdown of the 2023 tax levy is as follows; and

12 City-County Health Department	\$1,444,800
13 County Aid to Bridges	40,000
14 Library Levy for Non-exempt Townships	1,307,503
15 County Share of Refunded Taxes	59,210
16 All Other County Taxes	1,873,903
17 County Sales Tax Credit	<u>(13,000,000)</u>
19 TOTAL 2023 ADOPTED TAX LEVY	<u>\$41,525,416</u>
21 Fund 100 – General Fund	\$16,293,405
22 Fund 205 – Human Services Fund	8,475,908
23 Fund 207 – Watershed	10,000
24 Fund 215 – ADRC Fund	405,642
25 Fund 300 – Debt Service Fund	14,198,212
26 Fund 602 - Airport Fund	407,050
27 Fund 701 – Highway Fund	<u>1,735,199</u>
29 TOTAL 2023 ADOPTED TAX LEVY	<u>\$41,525,416</u>

31 BE IT FURTHER RESOLVED that the entire \$1,444,800 appropriation for the City-County  
 32 Health Department is hereby levied on all parts of the County except the City of Eau Claire; and

34 BE IT FURTHER RESOLVED that the state tax for forestry purposes of \$0, other state special  
 35 charges of \$0, and charitable and penal charges of \$4,403 be charges against all taxable property within  
 36 Eau Claire County; and

38 BE IT FURTHER RESOLVED that a County tax levy for Library Services amounting to  
 39 \$1,307,503 is hereby levied on all parts of the County except the Cities of Altoona, Augusta, Eau Claire,  
 40 the Villages of Fairchild and Fall Creek, and the Township of Fairchild; and

42 BE IT FURTHER RESOLVED that a County special charge for Inter-municipal library services  
 43 amounting to \$366,817 based on circulation of library materials be charged on the County Clerk's  
 44 apportionment to the Cities of Altoona, and Eau Claire as shown below; and

1 County Special Charge for Inter-Municipal Library Services

2  
3 Cities of:

4 Altoona	\$128,693
5 Eau Claire	<u>238,124</u>
6 Total	<u>\$366,817</u>

7  
8 BE IT FURTHER RESOLVED that the County tax levy for County Aid to Bridges of \$40,000 is  
9 hereby levied on all parts of the County except the City of Augusta, City of Altoona and the Village of  
10 Fall Creek pursuant to Wis. Stat. § 83.065; and

11  
12 BE IT FURTHER RESOLVED that a one-time chargeback for prior year refunded taxes  
13 amounting to \$57,563 is hereby levied on all parts of the County, and \$1,647 be charged on the County  
14 Clerk's apportionment to the City of Eau Claire; and

15  
16 County Chargeback for Refunded Taxes

17  
18 Property Taxes:

19 Town of Bridge Creek \$1,575

20  
21 Cities of:

22 Augusta	11,983
23 Eau Claire	45,580
24 Total Property Taxes	\$57,563

25  
26 Personal Property Taxes:

27 City of Eau Claire 1,647

28  
29 Total Chargeback for Refunded Taxes \$59,210

30  
31 BE IT FURTHER RESOLVED that \$2,902,420 in unassigned general funds is hereby designated  
32 to be applied to the 2024 County budget; and

33  
34 BE IT FURTHER RESOLVED that \$13,000,000 of sales tax revenue be applied to reduce the  
35 County tax levy on all parts of the County; and

36  
37 BE IT FURTHER RESOLVED that the County Administrator and the County Clerk are hereby  
38 authorized to correct any clerical errors that may be found in the budget document prior to the publishing  
39 of this resolution.

1 As Adopted: County Budget Summary

2

3	Budgeted Expenditures	\$ 161,435,233
4	Less: Budgeted Revenues	(113,584,547)
5	American Rescue Plan Act	
6	Fund Balance Applied	(862,000)
7	Non-lapsing Fund Balance	
8	Applied	(346,075)
9	Enterprise Fund Balance	
10	Applied	(2,068,870)
11	Internal Services Fund	
12	Balances Applied	(145,905)
13	Unassigned General Fund	
14	Balance Applied	<u>(2,902,420)</u>
15	2023 Proposed Tax Levy:	<u>\$ 41,525,416</u>
16		
17	2023 Proposed Tax Rate:	\$ 3.261
18		

DRAFT

---

## 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.



## memo

To: Eau Claire County Board of Supervisors  
Eau Claire County Department Heads

From: Kathryn Schauf, County Administrator

Date: June 5, 2024

Re: Eau Claire County 2025 Budget Guidelines

---

As we approach the time of year when we are pulling together estimates for budgetary purposes; I would ask that our Department Head team take time to reflect on the future state of what we provide for service and how we provide that service. Keeping in mind that we do not have the capacity in 2025 to increase levy funded operations.

Working through the 2025 budget will require our team to think innovatively, and to look beyond the status-quo if we are to maintain outcomes during a time of economic inflation. Do existing levels of staffing need to be retained or can we streamline and retool processes to eliminate manual processes? It challenges every member of the county team – whether employee or elected official, to think differently about how we provide service and where we want to invest.

The State of Wisconsin continues to limit the levy increase in property taxes to be solely based on percentage of net new construction, or zero whichever is greater. We have seen growth in our area, and sales tax performed better than anticipated in 2022 and 2023. However, we have pushed sales tax in the 2024 budget, so we do not have a significant untapped resource of additional revenue.

The ask of departments: Design budgets that hold levy increases as close to zero as possible. We also need to go into this budget cycle with the “What” and “How” being foremost in our thinking. What are we providing and how? How do those line up with the strategic policy direction provided by the board? A budget is a dialog about these issues – not just a math problem.

- We already know that many areas are seeing increases in cost because of inflation and the economy– this will affect our ability to add new programming, expand existing programming, and potentially continue the programming we currently offer.
- A 1% COLA plus a 1.5% merit have been worked into the wage workbooks which have been distributed. As always, these are preliminary numbers, and are subject to as there are a significant number of unknowns at this time.
- The cost for health insurance has a not to exceed increase limit of 12.0%, which is dependent on the County’s medical claims continuing to remain below the premiums we pay.



- Funding mandated services in the Department of Human Services – the HSHS closure effectively moved the cost of \$1M in service from charitable funding back to the property taxpayer. We will work diligently to remediate the impact; and need to reallocate funding increased expenditures in this area.
- Position additions in prior years that did not have an ongoing revenue source – we are still working to absorb those costs into the base of the operational budget.
- Continued shift of IS spending from capital to operating to comply with changing regulation.
- 2025 will be the first full year with the re-setting of the compensation base set last year. This has been a multi-year priority.

Department Heads - as in the past we will convene as a group to discuss requests and to navigate a path forward that will work for all areas of service. We have a shared responsibility to put forward a budget that meets service needs within the funding we have available.

**GUIDELINES:**

1. Departments are encouraged to look for alternative funding and revenue streams for programs. Cooperative partnerships, cost saving programs with other departments, outside agencies or other counties will continue to be given high priority. Innovative program proposals within existing funding, cost saving prevention programs or programs that generate new revenue will also be given high priority.
2. Crafting budgets if additional personnel are being considered will require identifying the revenue from sources **other than levy**. We are specifically asking that you do not repurpose levy from other line items of prior years for personnel, unless it is to reduce costs by bringing a contracted service in house. Levy capacity will be needed to meet ongoing costs-to-continue. Any position changes, regardless of funding source, should be explained in detail including an explanation of how it is a necessary (critical) addition to the department. **Appropriate levels of cost-of-living increases will be given more priority than new positions.**
3. Departments must include a list of revenue sources, other than county funding, with expected revenue amounts. Changes in revenue from the prior year must be clearly identified and explained. Revenue assumptions are a key discussion point. Our worksheets will incorporate room for additional narrative on revenue changes.
4. County user fees shall be reviewed for potential increases commensurate with the increased cost of doing business. The review of fee schedules should include analysis of cost recovery for services. All user fee recommendations approved by oversight committees are due to the County Administrator's office by August 20, 2024.
5. Department budget proposals, (financial portion) with supporting documentation, shall be submitted electronically to the Finance Director via SharePoint by June 21, 2024. A reminder: We will likely not be able to fund all requests in one calendar year.

## Organization Name

### Contact Information

**Name:**

**Address:**

**Email:**

**Phone Number:**

**Tax Status:**

**Request for funding for the year beginning January 1, 2025: \$\_\_\_\_\_.**

**Organization Purpose:**

**List the major goals of your organization for 2025 and beyond:**

- .
- .
- .

**List the services provided to Eau Claire County residents:**

- .
- .
- .

**Citizen Participation Rate:** *This should include specific data on number of Eau Claire County residents served, and in what capacity. What outputs and outcomes are related to Eau Claire County funding and residents?*

**Which Eau Claire County department do you partner with, and how is this partnership structured?**

**What funding alternatives do you have if Eau Claire County funding is reduced or eliminated?**

## Organization Name

**Provide revenue and expense figures for your total organization's actual 2023 activity, estimated actual 2024 activity, and 2025 budget request. Actual revenue and expenditures should not be budget amounts but reflect actual activity.**

*Attach your most recent audited financial statements.*

*Double click on the chart below to complete.*

	Actual 2023	Estimated Actual 2024	Budget 2025
<b>Revenues</b>			
Eau Claire County Funding			
User Fees			
All Other Revenue			
<b>Total Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Salaries, Wages, Benefits			
Supplies & Services			
Capital Outlay			
<b>Total Expenditures</b>	\$ -	\$ -	\$ -
<b>Net Surplus/(Deficit)</b>	\$ -	\$ -	\$ -

**List the budget amounts for the specific services provided to Eau Claire County residents.**

Incomplete applications will not be considered.