



**JOINT AGENDA**  
**Committee on Finance & Budget**  
**Extension Education Committee**

**Thursday, August 8, 2024**

1:00 p.m.

Courthouse – County Board Room  
721 Oxford Ave, Eau Claire, WI

**Join by Phone:**

Dial in Number: 415.655.0001  
Access Code: 2539 633 4050

**Join by Meeting Number:**

Meeting Number: 2539 633 4050  
Meeting Password: RhKhUwD2w33

**Join from Meeting Link:**

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m30c81be43c410afbe31b07ecce742294>

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
  - a. Committee on Finance & Budget
  - b. Extension Education Committee
2. Roll Call
3. Public Comment
4. 2025 Department Budget Review: Extension – Discussion/Action
5. Adjourn Extension Education Committee from joint meeting  
(Committee on Finance & Budget will continue with the regular meeting in room 1277. Committee on Extension will continue with their meeting in room 3312. Please see the posted Committee on Extension agenda on the county website at [www.eauclairecounty.gov](http://www.eauclairecounty.gov))
6. Review of Meeting Minutes – Discussion/Action
7. Proposed Ordinance 24-25/058 “To Amend Section 4.14.010 B. of the Code: Daily Juvenile Detention Rate Established” – Discussion/Action
8. Proposed Resolution 24-25/062 “Initial Resolution Authorizing the Borrowing of Not to Exceed \$6,075,000; and Providing for the Issuance and Sale of General Obligation Promissory Notes Therefore” – Discussion/Action
9. Proposed Resolution 24-25/063 “Authorizing a 2024 Budget Amendment to Cover the 2024 Eau Claire County Capital Project Expenditures” – Discussion/Action
10. (2:30 p.m.) 2023 Audit Summary with Dan Carlson, CliftonLarsonAllen – Discussion
11. 2025 Budget Update – Discussion
12. Future Meetings and Agenda Items – Discussion
13. Announcements
14. Adjourn

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.

# Extension

## DEPARTMENT MISSION

Extension’s mission is to connect people with the University of Wisconsin. We teach, learn, lead, and serve, transforming lives and communities.

The University of Wisconsin-Madison, Division of Extension is a unique partnership of counties, the U.S. Department of Agriculture, and Extension working together to help people apply research-based information to benefit people's lives, businesses, and community resiliency.

For over a century, Extension has come to represent the Wisconsin Idea – expanding university knowledge to every person in the state. Extension also partners with business and government leaders, community groups, agriculture, natural resources, and youth and family development professionals to collaborate on research opportunities.

Extension works alongside the people of Wisconsin and in partnership with Eau Claire County to deliver practical educational programs—on the farm, in schools, and throughout urban and rural communities.

## DEPARTMENT BUDGET HIGHLIGHTS

The county and UW-Madison share in the cost of educators by co-funding positions. Extension charges a flat fee for each county-based educator through a contractual agreement. Regardless of employee salary, the possibility for mid-year promotions, or other factors, the annual cost of the contract for service for the year does not change. For the 2025 budget, a full time co-funded position is \$47,634. This amount includes salary and benefits.

The flat fee for educators also leverages other services and resources of the University of Wisconsin – Madison. The educator can tap into the expertise of specialists, technology, and other resources to address local issues.

## STRATEGIC DIRECTION AND PRIORITY ISSUES

- Promote healthy relationships
- Empower health & well-being
- Foster civic & economic leadership
- Enhance resilient natural resource systems
- Support positive youth development
- Support Eau Claire’s agriculture industry
- Continue to align with county priorities and community needs

## TRENDS AND ISSUES ON THE HORIZON

- We have seen an increase in programming requests regarding health and wellness, and how they are provided/supported by plants and gardening.
- Changing patterns of volunteerism
- Reaching diverse populations in programming including the development of new 4-H clubs to reach new audiences.

## Extension

### BUDGET CHANGES: REVENUES

- None

### BUDGET CHANGES: EXPENDITURES

- The increase in our 2025 budget is due to salary/fringe increases as well as a 3% increase in the co-funded flat fee. There are no operational increases in the 2025 budget.

### POSITION CHANGES IN 2025

- None

### KEY ASSUMPTIONS AND POTENTIAL RISKS

- The contractual line of the Extension budget reflects salaries and benefits of co-funded and county funded staff and increases each year based on salary and benefit increases.
- The Extension division of UW-Madison continues to give a \$10,000 incentive for co-funding at least one full time educator.

## Extension Services

UW-Madison Extension’s outreach creates key connection points for families, communities, businesses, non-profit organizations, government, and more. We support local volunteers and leaders to act and serve as role models in their communities, and we make sure Eau Claire County residents have the latest research, best practices, and educational opportunities.

<i>Money leveraged with Eau Claire’s investment in Extension</i>	State Share	County Share
UW-Madison Extension's share for Eau Claire Educators and Extension Director (salary and fringe)	\$171,544	\$113,626
FoodWise Federal Grant Program; includes 3.8 FTEs (salary and fringe)	\$131,480	\$0.00

<i>Added Value of Volunteer Work in 2023</i>	
Total hours volunteered on behalf of Extension	3,047
Current value of Volunteer Work per hour	\$33.49
Total value of Eau Claire County volunteers	\$102,044

<i>Extension Direct Contacts Made in 2023</i>	
Local Government	105
Ag Industry	4,265
Non-profit board/employees/coalitions/associations	272
Professional communities and businesses	233
Residents	5,602
<b>Total Contacts</b>	<b>10,477</b>

Eau Claire County invests in the following program areas: Health and Well-Being; Agriculture; 4-H Youth Education; Horticulture; Community Development; FoodWise. Each year the program area develops intended outcomes – what they are looking to achieve in programming – based on community needs. Their outputs are the actions taken to achieve their intended outcome. Below is a list of each program area with results for 2023 to give you an idea of what programs they worked on. If you would like to learn more about additional outputs, please contact the Extension office.

## Human Development and Relationships

Provide tools Eau Claire residents need to thrive as well-rounded, capable individuals and families. Support families by caring for each other in ways that promote growth and understanding. Changed to Health and Well-Being in 2024.

<b>Outcome</b>	Increased knowledge of positive parenting skills.
<b>Output</b>	A parenting program for parents and caregivers who have low literacy and speak HMoob and Spanish. Participants learned strategies around talking to children about differences, including race and racism. This effort is designed to support family resiliency and stability.
<b>Outcome</b>	Increased community capacity.
<b>Output</b>	A presentation for community members where participants learned about healthy brain development in infants and efforts across the county to build positive connections between children and caregivers. This effort is designed to support family stability, resiliency, and community capacity.

## Agriculture

The Agriculture Institute is your connection to the latest University of Wisconsin-Madison research. Our five program areas; Agriculture Water Quality, Crops and Soils, Dairy and Livestock, Farm Management, and Horticulture, are here to educate and respond to the needs of the agriculture community while providing resources that promote economic and environmental sustainability in Wisconsin. We apply research to challenges facing communities and farmers.

<b>Outcome</b>	Increase knowledge of best practices for alfalfa/corn interplanting.
<b>Output</b>	A research project to determine effectiveness of interceding alfalfa into corn for silage.
<b>Outcome</b>	Increase knowledge of best practices for manure spill prevention and clean up.
<b>Output</b>	Workshops to reach for-hire manure applicators with education on the root causes of manure spills, spill prevention, and cleanup strategies.
<b>Outcome</b>	Farmers and researchers improve understanding of cropping systems, cultural practices, and management techniques to widen nutrient application window, while timing application closer to nutrient uptake, or increasing total nutrient uptake from the field.
<b>Output</b>	On-farm research and workshops to learn efficient nitrogen application rates to corn while protecting ground and surface waters.
<b>Outcome</b>	Farmers increase farm economic viability, environmental sustainability, and food production safety.
<b>Output</b>	Badger Dairy Insight factsheets related to the latest research related on animal well-being and health, calf management, reproductive management, data management, and feeding and nutrition.
<b>Outcome</b>	Increase women farmer's understanding of various production methods and implement new enterprises to increase profitability.
<b>Output</b>	Valuably Informed Thriving Agricultural Leaders (VITAL™) program for women farmers and agribusiness professionals.
<b>Outcome</b>	Increase economic sustainability of a local area's emergency plan for roadside incidents involving livestock trailers. Increase safe handling of livestock for emergency responders that may not be familiar with animal handling techniques.
<b>Output</b>	Planning Emergency Livestock Transport Response (PELTR) hybrid course (mix of online and in-person instruction).

## 4-H

Positive Youth Development prepares the Eau Claire youth of today to become the effective, empathetic adults of tomorrow. 4-H clubs, camps and afterschool programs give young people the hands-on experiences they need to develop an understanding of themselves and the world.

<b>Outcome</b>	Sparks -Through participation in a 4-H program, youth can explore an area of interest.
<b>Output</b>	4-H Discovery Day at the L.E. Phillips Memorial Library where young people and adults led 4-H Project activities. This effort is an opportunity for youth to practice leadership skills as well as an opportunity to engage with non-4-H families and promote the 4-H program.
<b>Outcome</b>	Belonging -Through participation in a 4-H program, youth feel welcome, safe, and supported.
<b>Output</b>	A 3-night, 4 day overnight camp experience at Kamp Kenwood where older youth acted as counselors to lead 3rd-6th graders in trying new things and making new friends using principles of positive youth development.
<b>Outcome</b>	Relationships - Through participation in a 4-H program, youth develop strong and supportive partnerships with adult volunteers.
<b>Output</b>	Holding 4-H club meetings for a Latinx audience in order to provide opportunities of positive youth development for the Spanish-speaking population of Eau Claire County.
<b>Outcome</b>	Engagement - Through participation in a 4-H program, youth actively engaged in making a positive contribution to their community.
<b>Output</b>	A service project and learning opportunity where multiple 4-H clubs picked fruit and vegetables at local farms and donated the produce to local food pantries in partnership with Picking Promises. This effort was designed to help 4-H members learn about the growing process and to perform acts of generosity by donating fresh food to food banks
<b>Outcome</b>	Volunteers or partner staff increase capacity or skills to provide positive youth development programs.
<b>Output</b>	An annual training for 4-H youth and adult leaders across Wisconsin where we described the relationship between Youth-Adult Partnerships and the quality of 4-H programs and provided strategies for improving Youth-Adult Partnerships

## Community Development

Working with Eau Claire community organizations local government to promote community food systems development. Changed to Organizational and Leadership Development in 2024.

<b>Outcome</b>	Food Systems Sustainability & Resilience
<b>Output</b>	An educational program for underserved Hmong and BiPOC Farmers where they learned about the importance of food safety and left with handwashing stations for use at their own farms, and also learned about the Wisconsin Local Food Purchase Assistance program. The goal is to reduce challenges and barriers to support and/or expand underserved farm operations with good agricultural practices and economic growth.
<b>Outcome</b>	Food Entrepreneurship & Local Market Development
<b>Output</b>	An educational program for underserved Hmong Farmers where they learned about the importance of food safety, recordkeeping, land rental agreements, and introduced to local, state, and federal agencies that support small farmers. Participants left with handwashing stations for use at their own farms, The goal is to reduce challenges and barriers to support and expand underserved farm operations with good agricultural practices and knowledge of resources.

## Horticulture

Covering everything from soil to trees, water quality to plant health, and every insect in between.

<b>Outcome</b>	Increase awareness and promote horticultural best practices through answering horticultural inquiries for home gardeners at the local level.
<b>Output</b>	Recorded 314 one-to-one contacts with community members utilizing Integrated Pest Management and Plant Health Care frameworks to promote yard and garden maintenance techniques that can lead to reduce pesticide and fertilizer overapplication, encourage plant selection to reduce invasive plant species, increase pollinator habitat and build sustainable landscapes.
<b>Outcome</b>	Increase fundamental knowledge of Wisconsin horticulture for home gardeners.
<b>Output</b>	Growing and Caring for Plants in Wisconsin: Foundations in Gardening online course. Increase decision-making and problem-solving skills, improve the productivity/health of gardens and landscapes, and implement gardening practices that have a positive impact on the environment.
<b>Outcome</b>	Increase adoption of horticultural best practices to address identified environmental issues in Wisconsin through a statewide webinar series for consumer horticulture audiences. Participants learned about pollinator decline, climate change, environmental contamination, and pollution topics. They learned how to apply their home garden and landscape.
<b>Output</b>	12 statewide mini webinars were offered
<b>Outcome</b>	Increase public awareness of the benefits and need of native raingarden habitat with the installation of a native raingarden at a Wisconsin State Park. This demonstrates how such a habitat will filter and recycle rainwater and increase pollinator habitat.
<b>Output</b>	Planted over 400 native plant seedlings, added educational signage, and began development of programs and educational handouts for the public.

## FoodWise

Providing nutrition education to advance healthy eating habits and active lifestyles for Eau Claire families with limited incomes.

<b>Outcome</b>	Youth report behavioral changes that reflect MyPlate principles.
<b>Output</b>	FoodWise educators provide direct education with complementary PSE (Policy, System and Environment) in 5 income eligible schools whose students are racially and ethnically representative of the county.
<b>Outcome</b>	Increased knowledge of food safety and food resource management strategies.
<b>Output</b>	Nutrition series with adults and older youth ready to be on their own that highlighted safe food handling and shopping strategies such as benefits of menu planning, label reading, comparison pricing, and shopping lists.
<b>Outcome</b>	Improvement of strength, balance, and intent to continue physical activity or implement nutrition guidelines to help balance calories.
<b>Output</b>	Leadership of virtual StrongBodies series along with providing nutrition chats. Promoted series with local diverse groups
<b>Outcome</b>	Increased collaboration efforts and community capacity related to healthy eating, active living and support policy, systems, and environmental changes.
<b>Output</b>	Participation in Eau Claire Health Alliance (formerly Healthy Communities: Chronic Disease Prevention Action Team) to support workgroup activities related to the food environment and goals connected to Supplemental Nutrition Assistance Program-Education (SNAP) eligible families.
<b>Outcome</b>	Increased food access and security for FoodShare families.
<b>Output</b>	Leadership with Eau Claire Downtown Farmers Market Electronic Benefit Transfer (EBT)/Market Match program's Organizing Team, educate and connect FoodWise participants to Market Match, outreach to key champions with Hmong and Latino residents. Assist in recruitment of sponsors.

## Extension

### Overview of Revenues and Expenditures

Revenues	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-County Funding	\$304,264	\$317,830	\$317,830	\$329,004	4%
04-Intergovernment Grants and Aid	\$863	\$994	\$994	\$994	0%
06-Public Charges for Services	\$4,262	\$5,150	\$5,855	\$5,650	10%
09-Other Revenue	\$500	\$500	-	-	-100%
11-Fund Balance Applied	-	-	-	-	
<b>Total Revenues:</b>	<b>\$309,889</b>	<b>\$324,474</b>	<b>\$324,679</b>	<b>\$335,648</b>	<b>3%</b>

Expenditures	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Regular Wages	\$80,633	-	-	-	
02-OT Wages	-	-	-	-	
03-Payroll Benefits	\$56,759	-	-	-	
04-Contracted Services	\$115,807	\$296,750	\$292,180	\$313,114	6%
05-Supplies & Expenses	\$34,724	\$24,569	\$22,594	\$19,294	-21%
09-Equipment	\$4,517	\$3,155	\$4,552	\$3,240	3%
<b>Total Expenditures:</b>	<b>\$292,440</b>	<b>\$324,474</b>	<b>\$319,326</b>	<b>\$335,648</b>	<b>3%</b>

<b>Net Surplus/(Deficit)- Extension</b>	<b>\$17,449</b>	<b>\$0</b>	<b>\$5,353</b>	<b>\$0</b>	
---	-----------------	------------	----------------	------------	--



## Extension Budget Analysis

	<b>2024 Adjusted Budget</b>	<b>Cost to Continue Operations in 2025</b>	<b>2025 Requested Budget</b>
<b>01-County Funding</b>	\$317,830	\$11,174	\$329,004
<b>04-Intergovernment Grants and Aid</b>	\$994	-	\$994
<b>06-Public Charges for Services</b>	\$5,150	\$500	\$5,650
<b>09-Other Revenue</b>	\$500	(\$500)	-
<b>11-Fund Balance Applied</b>	-	-	-
<b>Total Revenues</b>	<b>\$324,474</b>	<b>\$11,174</b>	<b>\$335,648</b>

<b>01-Regular Wages</b>	-	-	-
<b>02-OT Wages</b>	-	-	-
<b>03-Payroll Benefits</b>	-	-	-
<b>04-Contracted Services</b>	\$296,750	\$16,364	\$313,114
<b>05-Supplies &amp; Expenses</b>	\$24,569	(\$5,275)	\$19,294
<b>09-Equipment</b>	\$3,155	\$85	\$3,240
<b>Total Expenditures</b>	<b>\$324,474</b>	<b>\$11,174</b>	<b>\$335,648</b>

## Extension Revenue Assumptions

	2023	2024	2024	2025		
Revenue Source	Actual	Budget	Estimate	Request	Assumptions	Confidence Level %
County Tax Levy	304,264	317,830	317,830	329,004	County funding request	100%
State Postage Grant	863	994	994	994	request amount needed	100%
School Outreach Prg Grt	1,827	1,800	2,005	1,800	Fee per enrollment	90%
Extension/ Reference Materials	18	-	-	-	do not budget for this	100%
Extension/ Duplicating	93	50	50	50	estimate	80%
Garden Rent	1,605	1,300	1,800	1,800	Jeffers Road Garden Rent	90%
Extension/ Educational Programs	719	2,000	2,000	2,000	Program Supplies	90%
Family & Wellness Donations	500	500	-	-	do not budget for this	100%
Fund Balance Applied	-	-	-	-	none requested	100%
<b>TOTAL</b>	<b>\$309,889</b>	<b>\$324,474</b>	<b>\$324,679</b>	<b>\$335,648</b>		

## Extension Grant Funding

	2023	2024	2024	2025	
Revenue Source	Actual	Budget	Estimate	Request	Grant Details
State Postage Grant	863	994	994	994	UW-Madison grant for postage
<b>TOTAL</b>	<b>\$863</b>	<b>\$994</b>	<b>\$994</b>	<b>\$994</b>	

## Extension

### Contracted Services Summary

	2023	2024	2024	2025
Expenditure Type	Actual	Budget	Estimate	Request
Professional Services	114,127	295,070	290,500	312,034
Utility Services	1,680	1,680	1,680	1,080
Repairs And Maintenance	-	-	-	-
Other Contracted Services	-	-	-	-
<b>Total</b>	<b>\$115,807</b>	<b>\$296,750</b>	<b>\$292,180</b>	<b>\$313,114</b>

## Extension

### Contracted Services Detail

	2023	2024	2024	2025		
Expenditure	Actual	Budget	Estimate	Request	Description	Expenditure Type
Extension/ Contracted Services	113,627	294,570	290,000	311,534	136 Contract with UWMadison for educators and support staff	Professional Services
Extension/ Telephone	1,680	1,680	1,680	1,080	Office Telephone	Utility Services
4-H Programs/ Data Processing	500	500	500	500	4-H Programs/ Data Processing	Professional Services
<b>TOTAL</b>	<b>\$115,807</b>	<b>\$296,750</b>	<b>\$292,180</b>	<b>\$313,114</b>		



## Minutes

Joint Meeting – Eau Claire County  
Committee on Judiciary and Law Enforcement | Committee on Finance & Budget  
Monday, July 22, 2024 – 3:00 PM  
County Courthouse, Room 3312  
721 Oxford Avenue, Eau Claire, WI 54703  
& Virtual via Cisco WebEx

---

**Committee on Judiciary & Law Enforcement Members Present In Person:** John Folstad, Allen Myren, and Gerald Wilkie.

**Committee on Judiciary & Law Enforcement Members Present via Cisco WebEx:** Lorelee Clark and Brett Geboy

**Committee on Judiciary & Law Enforcement Members Absent:** John Folstad

**Committee on Finance & Budget Members Present:** Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, and Dane Zook.

**Others Present In Person:** Supervisor Connie Russell, County Administrator Kathryn Schauf, Finance Director Jason Szymanski, Assistant Finance Director Amy Weiss, Human Resources Director Angela Eckman, Sheriff Dave Riewestahl, Administrative Services Division Director Katrina Ranallo, Captain Cory Schalinske, Captain Travis Holbrook, and Eric Huse.

**Others Present via Cisco WebEx:** Risk Manager Sonja Leenhouts, Facilities and Central Services Director Matt Theisen, Register in Probate/Clerk of Juvenile Court Susan Warner, Financial Analyst Erika Gullerud, and Accountant Linda O'Mara.

### **Call to Order**

The meeting was called to order by Chairpersons Wilkie & Pagonis at 3:00PM.

### **Confirmation of Public Meeting Notice**

The Clerk confirmed the meeting was properly noticed to the public.

### **Call of the Roll**

The Clerk called the roll. Attendance is noted above.

### **Public Comment**

No public comment was made.

### **2025 Department Budget Presentations**

- **Eau Claire Emergency Communications Center**
  - Communications Center Manager Greg Rosno presented an overview of the Emergency Communications Center and the budget request. Funding for the Communications Center is shared between the City of Eau Claire and County of Eau Claire. Under the current contractual agreement, the City provides funding for 30% of the center's expenses and the County provides funding for the remaining 70% of the center's expenses. The Committees asked questions and engaged in general discussion.
  - Supervisor Myren moved to support the Eau Claire Emergency Communications Center budget request. Chair Wilkie called for a roll call vote: CLARK, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
  
- **Criminal Justice Services**
  - Criminal Justice Services Director Tiana Glenna presented the Criminal Justice Services budget request. Director Glenna noted a correction in the budget narrative under the "BUDGET CHANGES: REVENUES" heading to change the needed levy amount to \$49,924.

That correct amount is reflected in the Budget Analysis section of the budget request. The Committees asked questions and engaged in general discussion.

- Supervisor Myren moved to support the Criminal Justice Services budget request. Chair Wilkie called for a roll call vote: CLARK, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- **Sheriff's Office**
  - Sheriff Dave Riewestahl and Administrative Services Division Director Katrina Ranallo presented the Sheriff's Office budget request.
  - Chair Wilkie requested that the statement in the budget narrative under the "POSITION CHANGES IN 2025" heading be changed to more accurately reflect that the personnel request was not denied but rather not allowed to be requested by county administration.
  - Supervisor Myren moved to support the Sheriff's Office budget request, including the Fleet Replacement, Body Security Scanning System Update, and Duty Pistol Replacement capital projects. Chair Wilkie called for a roll call vote: CLARK, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.

#### **Future Meeting Date**

The next meeting of the Committee on Judiciary and Law Enforcement and Committee on Finance and Budget is a joint meeting scheduled for July 23, 2023 at 3:00 PM.

#### **Announcements**

No announcements were made.

#### **Adjournment**

The meeting was adjourned by Chairpersons Wilkie & Pagonis at 5:03 PM.

Respectfully Submitted:

Eric Huse  
Committee Clerk  
Committee on Judiciary and Law Enforcement



## Minutes

Joint Meeting – Eau Claire County  
Committee on Judiciary and Law Enforcement | Committee on Finance & Budget  
Tuesday, July 23, 2024 – 3:00 PM  
County Courthouse, Room 3312  
721 Oxford Avenue, Eau Claire, WI 54703  
& Virtual via Cisco WebEx

---

**Committee on Judiciary & Law Enforcement Members Present In Person:** Lorelee Clark, Brett Geboy, John Folstad, Allen Myren, and Gerald Wilkie.

**Committee on Finance & Budget Members Present In Person:** Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, and Dane Zook.

**Others Present In Person:** Supervisor Connie Russell, County Administrator Kathryn Schauf, Finance Director Jason Szymanski, Assistant Finance Director Amy Weiss, Human Resources Director Angela Eckman, Register in Probate/Clerk of Juvenile Court Susan Warner, Clerk of Circuit Court Susan Schaffer, Deputy Operations Manager Cherie Norberg, District Attorney Peter Rindal, and Eric Huse.

**Others Present via Cisco WebEx:** Judge Emily Long, Sheriff Dave Riewestahl, Risk Manager Sonja Leenhouts, Financial Analyst Erika Gullerud, Accountant Linda O'Mara, and TRY Mediation Director Todd Johnson.

### **Call to Order**

The meeting was called to order by Chairpersons Wilkie & Pagonis at 3:05PM.

### **Confirmation of Public Meeting Notice**

The Clerk confirmed the meeting was properly noticed to the public.

### **Call of the Roll**

The Clerk called the roll. Attendance is noted above.

### **Public Comment**

No public comment was made.

### **2025 Department Budget Presentations**

- **TRY Mediation**
  - TRY Mediation Director Todd Johnson presented the TRY Mediation budget request. The Committees asked questions and engaged in general discussion.
  - Supervisor Geboy moved to support the TRY Mediation budget request. Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- **Register in Probate/Clerk of Juvenile Court**
  - Register in Probate/Clerk of Juvenile Court Susan Warner presented the Register in Probate/Clerk of Juvenile Court budget request. The Committees asked questions and engaged in general discussion.
  - Supervisor Folstad moved to support the Register in Probate/Clerk of Juvenile Court budget request. Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- **Clerk of Courts**
  - Clerk of Circuit Court Susan Schaffer and Deputy Operations Manager Cherie Norberg presented the Clerk of Courts budget request. The Committees asked questions and engaged in general discussion.



- Supervisor Folstad moved to support the Clerk of Courts budget request. Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- **Circuit Court**
  - Clerk of Circuit Court Susan Schaffer presented the Circuit Court budget request. The Committees asked questions and engaged in general discussion.
  - Supervisor Folstad moved to support the Circuit Court budget request.
    - **AMENDMENT ONE:** Chair Wilkie moved to amend the motion to decrease 04-Intergovernmental Grants and revenue by \$10,000 and increase 01-County Funding revenue by \$10,000. Chair Wilkie called for a roll call vote on the amendment: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. Amendment one was **passed** by the Committee on Judiciary and Law Enforcement.
    - **MAIN MOTION:** On the main motion, as amended once, Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- **District Attorney**
  - District Attorney Peter Rindal and Legal Services Director Eric Huse presented the District Attorney budget request. The Committees asked questions and engaged in general discussion.
  - Supervisor Myren moved to support the District Attorney budget request. Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.

**File No. 24-25/054 – Resolution Authorizing Reallocation of American Rescue Plan Act (“ARPA”) Funds from Criminal Trial Backlog Project to Office Remodel Project in the District Attorney’s Office**

- District Attorney Peter Rindal and Legal Services Director Eric Huse provided background on the resolution. The Committees asked questions and engaged in general discussion.
- Supervisor Myren, of the Committee on Judiciary and Law Enforcement, moved to approve the resolution and forward to the full County Board for consideration. Chair Wilkie called for a roll call vote: CLARK, aye; FOLSTAD, aye; GEBOY, aye; MYREN, aye; WILKIE, aye. The motion was **passed** by the Committee on Judiciary and Law Enforcement.
- Supervisor Zook of the Committee on Finance and Budget, moved to approve the resolution and forward to the full County Board for consideration. Chair Pagonis called for a roll call vote: DUNNING, aye; PAGONIS, aye; SCHUMACHER, aye; SWANSON, aye; ZOOK, aye. The motion was **passed** by the Committee on Finance and Budget.

**Future Meeting Dates**

- The next meeting of the Committee on Judiciary and Law Enforcement is scheduled for August 27, 2024 at 3:00PM.
- The next meeting of the Committee on Finance and Budget is scheduled for July 25, 2024 at 1:00PM.

**Announcements**

No announcements were made.

**Adjournment**

The meeting was adjourned by Chairpersons Wilkie & Pagonis at 5:42 PM.

Respectfully Submitted:

Eric Huse  
Committee Clerk  
Committee on Judiciary and Law Enforcement



**MINUTES**  
**Committee on Finance & Budget**

**Thursday, July 25, 2024**

1:00 p.m.

Courthouse – Room #3312

721 Oxford Ave, Eau Claire, WI

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

**Staff Present In-Person:** Jason Szymanski, Finance Director; Amy Weiss, Assistant Director of Finance; Sharon McIlquham, Corporation Counsel; Richard Eaton, Assistant Corporation Counsel; Sarah Brown-Jager, Assistant Corporation Counsel; Glenda Lyons, Treasurer

**Staff Present Online:** Linda O’Mara, Accountant; Erika Gullerud, Financial Analyst; Jake Harris, Internal Controls Specialist; Stacy Stabenow, Payroll Specialist; Vickie Gardner, DHS Fiscal Services Administrator; Kyle Welbes, Highway Fiscal Supervisor

Chair Pagonis 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.

Review of Meeting Minutes

Motion: Dunning

Vote: 5-0 via voice vote

Proposed Resolution 24-25/053 “Awarding Bid for the Spring 2024 In Rem Sale of Tax Delinquent Property; Directing Corporation Counsel to Prepare a Quit Claim Deed on the Described Property; Directing the County Treasurer to Execute Said Quit Claim Deed on Behalf of Eau Claire County”

Motion: Schumacher moved approval as presented

Vote: 5-0 via voice vote

Proposed Resolution 24-25/055 “Authorizing the Eau Claire County Treasurer’s Office to Commence In Rem Tax Lien Foreclosure Action Pursuant to Wis. Stat. 75.521 to Acquire the Real Property Set Forth in Exhibit A” / Discussion – Action

Motion: Schumacher moved approval as presented

Zook: confirmed that owners and kin were properly notified of delinquencies

Vote: 5-0 via voice vote

Proposed Resolution 24-25/050 “A Resolution in Support of State Investment for Mental Health Funding”

Motion: Dunning moved approval as presented

Vote: 5-0 via voice vote

Town and Village of Fairchild Library Exemption Requests

Motion: Zook moved approval

Vote: 5-0 via voice vote

County Debt, Financial Update, and Potential 2024 Debt Issuance

Jason Szymanski presented an overview of debt and possible strategies.

Financial Policy Review: Fund Balance and Debt

The committee reviewed the current fund balance policy and discussed the changes in the current environment compared to 10 years ago when the current fund balance policy was originally adopted. Szymanski and Pagonis to rework the fund balance policy based on discussion and bring an updated policy to the committee to act on.



**MINUTES**  
**Committee on Finance & Budget**

**Thursday, July 25, 2024**

1:00 p.m.

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

Szymanski proposed editing debt policy by updating the percentage of debt payment to levy (to 35%) so that the county is in compliance with policy. The county made the decision to build the new highway facility all at once, knowing that the county was already out of compliance with the policy. Chair recommended to defer action to a future meeting.

Referred Ordinance 24-25/021 “Amendment 2.04.485 B2 Clarifies Budget Overages and Provides for Year-to-Date Receivables and Payables, Which Would Facilitate the Committee on Finance & Budget Mitigation Recommendations to the Oversight Committee and Administrator, With Notice to the County Board”

Zook: Without definitions requested, specifically the word “reconciliation,” the committee is not able to adequately vote on this proposed amendment.

Motion: Zook moved to postpone to September 12, 2024 after receipt of definitions

Vote: 5-0 via voice vote

**2025 Budget Update**

The committee discussed scheduling F&B public input sessions and budget wrap-up meetings.

Public Input sessions: Augusta Senior Center and somewhere in EC with flat, easy parking

Future Meetings: regular meetings August 8, 1:00pm and September 12, 1:00pm

Agenda Items: schedule budget wrap-up

Announcements: none.

The committee adjourned at 3:45<sup>1</sup> pm.

Amy Weiss  
Committee Clerk



**JOINT MINUTES**  
**Committee on Administration**  
**Committee on Finance & Budget**

**Tuesday July 30, 2024**

2:30 p.m.

Courthouse – Room 1277  
721 Oxford Ave, Eau Claire, WI

**Committee on Administration Members Present:** Supervisors Steve Chilson, Nancy Coffey, Connie Russell, Katherine Schneider (via Webex), Jerry Wilkie

**Committee on Finance & Budget Members Present:** Supervisors Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, Dane Zook

**Other Supervisors:** Nick Smiar

**Staff Present In-Person:** Kathryn Schauf, County Administrator; Jason Szymanski, Finance Director; Amy Weiss, Assistant Director of Finance; Matt Theisen, Facilities & Central Services Director; Greg Dachel, Information Systems Director; Eric Killen, Veterans Services Director; Megan Brasch, Child Support Director; Sharon McIlquham, Corporation Counsel; Sonja Leenhouts, Risk Manager

**Staff Present Online:** Linda O'Mara, Accountant; Eric Huse, Legal Services Director; Angela Eckman, Human Resources Director; Judge Emily Long; Jennifer Porzondek, Fiscal Associate III; Erika Gullerud, Financial Analyst; Sue McDonald, County Clerk

Chair Coffey called the Committee on Administration to order at 2:30 pm, confirmed compliance with open meetings law, and took roll call. Members present are indicated above.

Chair Pagonis called the Committee on Finance & Budget to order at 2:30 pm. The committee clerk took roll call. Members present are indicated above.

There were no members of the public present or who wished to comment.

Presentation of Department Budgets (Supervisor Chilson left at 4:40 p.m. and was not present for the votes.)

**Facilities (Matt Theisen)**

Motion: Wilkie moved approval of the operating budget as submitted

Vote: 4-0 via voice vote

Motion: Wilkie moved approval of capital budget request with Option B for second floor remodel

Vote: 3-1 via voice vote

**Information Systems (Greg Dachel)**

Motion: Wilkie moved approval of the operating budget as presented and the capital budget with the removal of the \$105,000 for the Lake Altoona fiber project

Vote: 4-0 via voice vote

**Veteran Services (Eric Killen)**

Motion: Schneider moved approval of the operating budget as presented

Vote: 4-0 via voice vote

**Child Support (Megan Brasch)**

Motion: Wilkie moved approval of the budget as presented

Vote: 4-0 via voice vote

**Corporation Counsel (Sharon McIlquham)**

Motion: Wilkie moved approval of the budget as presented

Vote: 4-0 via voice vote



**JOINT MINUTES**  
**Committee on Administration**  
**Committee on Finance & Budget**

**Tuesday July 30, 2024**

2:30 p.m.

Courthouse – Room 1277  
721 Oxford Ave, Eau Claire, WI

Risk Management (Sonja Leenhouts)

Motion: Schneider moved approval of the budget as presented

Vote: 4-0 via voice vote

County Board (Kathryn Schauf)

Motion: Russell moved approval of the budget as presented

Vote: 4-0 via voice vote

Administration (Kathryn Schauf)

Motion: Wilkie moved approval of the budget with a reduction of \$5,000 for strategic planning

Vote: 4-0 via voice vote

Both committees adjourned at 5:32 p.m.

Amy Weiss  
Committee Clerk

## FACT SHEET

TO FILE NO. 24-25/058

These fee increases, passed by the Human Services Board on July 23, 2024, by a vote of 8 for 0 against, are for an increase in non-resident juvenile detention and the 180 program.

Secure detention and the 180 Program returned to normal operations on May 19th, 2023. Requests for 180 Program placements have been strong. There are currently six (6) 180 Program residents, as well as a waiting list. As the number of 180 Program residents increase, so do the auxiliary services for each youth. Staff must provide transportation & supervision for professional, medical, recreational appointments and home visits. Residents must be transported to various counties across the state. The increased 180 Program daily fee will fund increased staff costs and allow for the provision of mental health services for all youth at JDC. This increase will also bring us in line with other long-term programs in the State.

The short-term programming at JDC generally has a daily average population ranging from 12-16 residents. While providing safety and security for staff and youth, it's imperative that we stay up to date with the latest security enhancements, practices, and provision of mental health services. Hiring, training, and maintaining good staff is an important component to the operation of the JDC. An increase in staff wages has allowed us to maintain good staff, but also attract a wide range of interested candidates. The increased detention fee will also help provide funds for mental health and supportive services while youth are in the JDC. It would allow for positive programming and more of an opportunity to connect youth to community resources. The facility has a vehicle that's used to transport youth to appointments, school, community outings, and home. This increase would be very helpful in keeping up with any necessary maintenance. The added funding from the increased fees would allow the JDC to focus more on intervention and rehabilitation, along with safety and security.

Fiscal Impact: \$575,440.00

Respectfully Submitted,

Vickie Gardner  
Fiscal Services Division Administrator

2  
3 TO AMEND SECTION 4.14.010 B. OF THE CODE: DAILY JUVENILE DETENTION RATE  
4 ESTABLISHED

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

7  
8 SECTION 1. That Subsection B. of Section 4.14.010 of the code be amended to read:

- 9
- 10 B. Non-residents .....~~\$275.00~~ 415.00per day
- 11 180 day dispositional alternative .....~~\$425.00~~ 575.00per day
- 12

13 SECTION 2. That this ordinance is effective once approved by the Eau Claire County  
14 Board but no later than October 31, 2024.

15  
16 ENACTED:

17  
18 **Committee on Finance & Budget**

	AYE	NAY	ABSTAIN
21 _____ 22 Supervisor Dane Zook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 _____ 24 Supervisor Stella Pagonis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 _____ 26 Supervisor Jim Schumacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 _____ 28 Supervisor Bob Swanson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 _____ 30 Supervisor Jim Dunning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

31  
32 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024

33  
34  
35  
36 I hereby certify that the foregoing  
37 correctly represents the action taken  
38 By the undersigned Committee on  
39 July 23, 2024 by a vote of 8 for, and  
40 0 against.

41  
42  
43  
44 \_\_\_\_\_  
45 David Hirsch, Chair  
46 Human Services Board

47  
48 yk

## FACT SHEET

FILE NO. 24-25/062 and 24-25/063

Two options are presented to fund \$5.9 million for 2024 capital projects: one to borrow and one to use fund balance.

Back story: In March 2023, this body addressed how to pay for approved 2023 capital projects totaling about \$5 million. This body rejected bonding and instead voted to take the funds out of fund balance. At the time, the fund balance was about \$21 million. Removing \$5 million for capital projects reduced the fund balance to about \$16 million.

As well, in the March 2023 meeting, the Fund Balance policy and the Debt Management policy were slightly modified. The Fund Balance policy added “Fund 100” after the term General Fund, requiring that the county undesignated fund balance must be between 20 and 30% of Fund 100. The revision also removed the phrase: “or the County’s projected annual general debt service payment, whichever is greater” as a minimum requirement.

Fund 100 does not include Human Services, Highway Department or ADRC. The county levy apportionment to those three departments exceeds \$10 million.

The Debt Management policy requires annual debt service to be no greater than 30% of the total property tax levy and the revision added the sentence: “The County shall keep apprised of tax levy revenue to ensure debt payments can be made in a timely fashion.”

Both policies were originally drafted in 2014. The county has changed extensively in the last ten years. In 2014, the county had 521 employees; now the county has 663 employees. The total expenditures in 2014 were about \$91 million or \$7.5 million per month; in 2024 total expenditures are \$131 million or about \$11 million per month.

Current situation: The 2024 budget approves about \$5.9 million in capital projects. During budget deliberations, no specific funding sources were identified in the hope there would be sufficient fund balance to assist in off-setting any borrowing. The current audited fund balance is about \$15.4 million.

Fund 100 expenditures for 2024 are about \$46 million. To comply with the Fund Balance policy the remaining fund balance should be between \$9 million and \$14 million.

Government Accounting Standards Board (GASB) recommends sufficient unrestricted fund balance to meet cash flow needs and to avoid any short-term borrow for cash flow. Similarly, the Government Finance Officers Association (GFAO) recommends undesignated fund balance of the equivalent of two months of cash flow.

Currently, county debt service is about \$14 million or 34% of the total levy. In 2025, the debt service is projected to be reduced to 33%, including 2024 and 2025 borrow issues.



Two resolutions:

These resolutions are being introduced as two possible options as to how to fund capital projects for 2024.

Resolution 24-25/062 is to borrow \$6.1 million for 2024 capital projects and issuance costs. As noted, while close to \$6 million is being added to the total debt, the anticipated debt service in 2025 will fall below \$13.5 million or 33% of the Fund 100. This resolution requires  $\frac{3}{4}$  of the body elect or 22 yes votes. The Debt Management policy remains out of compliance whether or not this resolution passes.

Resolution 24-25/063 is to take \$5.9 million out of the undesignated fund balance, thereby reducing the fund balance to about \$9 million. This would violate the current Fund Balance policy as the policy states that only fund balance in excess of 30% (\$14 million) may be considered for pay as you go capital or debt reduction., and remains contrary to both the GASB and GFAO undesignated fund balance recommendations. This resolution requires  $\frac{2}{3}$  votes of the body elect or 20 yes votes.

If neither resolution passes, the county will be forced to withdraw or reclaim funding for many capital projects, such as road repairs, lake rehabilitation, county park play-ground equipment, basic facilities maintenance, and park pavilion repairs. This will require a budget amendment to be brought forward and approved by a  $\frac{2}{3}$  vote of the body elect.

If the board wishes to seek a compromise, an initial determination must be made regarding depletion of the fund balance before there is a risk to the county. Additional considerations should be the lost interest revenue and the desire to preserve the county's credit rating.

Respectfully submitted:

Supervisor Stella Pagonis  
District 4

4 INITIAL RESOLUTION AUTHORIZING THE BORROWING OF NOT TO EXCEED  
5 \$6,075,000; AND PROVIDING FOR THE ISSUANCE AND SALE OF GENERAL  
6 OBLIGATION PROMISSORY NOTES THEREFOR  
7

8  
9 WHEREAS, the County Board of Supervisors of Eau Claire County, Wisconsin (the  
10 "County") hereby finds and determines that it is necessary, desirable and in the best interest of  
11 the County to raise funds for public purposes, including paying the cost of capital projects  
12 included in the 2024 capital improvement plan (collectively, the "Project"),  
13

14 NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the  
15 County that:  
16

17 Section 1. Authorization of the Notes. For the purpose of paying costs of the Project,  
18 there shall be borrowed, through the issuance of general obligation promissory notes pursuant to  
19 Section 67.12(12) of the Wisconsin Statutes, a principal sum not to exceed SIX MILLION  
20 SEVENTY-FIVE THOUSAND DOLLARS (\$6,075,000) (the "Notes").  
21

22 Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and  
23 directs that the Notes be offered for public sale. At a subsequent meeting, the County Board of  
24 Supervisors shall consider such bids for the Notes as may have been received and take action  
25 thereon.  
26

27 Section 3. Notice of Sale. The County Clerk, in consultation with Ehlers & Associates,  
28 Inc. ("Ehlers"), is hereby authorized and directed to cause the sale of the Notes to be publicized  
29 at such times and in such manner as the County Clerk may determine and to cause copies of a  
30 complete, official Notice of Sale and other pertinent data to be forwarded to interested bidders as  
31 the County Clerk may determine.  
32

33 Section 4. Official Statement. The County Clerk (in consultation with Ehlers) shall  
34 cause an Official Statement to be prepared and distributed. The appropriate County officials  
35 shall determine when the Official Statement is final for purposes of Securities and Exchange  
36 Commission Rule 15c2 12 and shall certify said Official Statement, such certification to  
37 constitute full authorization of such Official Statement under this resolution.  
38  
39

1 Adopted:

2  
3 Committee on Finance & Budget

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

14  
15  
16 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024

17  
18  
19 Adopted, approved and recorded September 17, 2024.

20  
21  
22  
23 \_\_\_\_\_  
24 Nancy Coffey  
25 Chairperson, Eau Claire County Board of  
26 Supervisors

27 Attest:

28  
29 \_\_\_\_\_  
30 Sue McDonald  
31 Eau Claire County Clerk

(SEAL)

32  
33  
34  
35  
36 *Resolution 24-25/062*

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50

AUTHORIZING A 2024 BUDGET AMENDMENT FOR FUNDING TO COVER THE 2024 EAU CLAIRE COUNTY CAPITAL PROJECT EXPENDITURES

WHEREAS, at present, the 2024 Eau Claire County budget has capital project expenditures approved in the 2024 budget to be paid for with bonding or some other funding source in the not-to-exceed amount of \$6,923,691 in general obligation debt to finance general capital projects; and

WHEREAS, the Eau Claire County Board allocated \$1,000,000 from American Rescue Plan Act (ARPA) to be used to offset the costs of the jail remodeling project; and

WHEREAS, the remaining funding amount necessary for the 2024 capital project expenditures after the ARPA funds have been allocated is \$5,923,691; and

WHEREAS, the Eau Claire County Board seeks an alternative to funding capital projects with the proposed bonding; and

WHEREAS, the Eau Claire County Finance and Budget Committee proposes an amount of \$5,923,691 from the general fund balance, to cover the budgeted 2024 Eau Claire County Capital Projects expenditures.

NOW THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors hereby designates \$5,923,691 from general fund balance, to cover the budgeted 2024 Eau Claire County Capital Projects expenditures.

ADOPTED:

Committee on Finance & Budget

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

Dated this \_\_\_\_\_ day of August, 2024

**EAU CLAIRE COUNTY, WISCONSIN**  
**AUDIT SUMMARY**  
**DECEMBER 31, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com  
**29**

**EAU CLAIRE COUNTY, WISCONSIN  
TABLE OF CONTENTS  
DECEMBER 31, 2023**

<b>AUDIT FINDINGS AND RESULTS</b>	<b>1</b>
<b>APPENDIX A</b>	
FORMAL REQUIRED COMMUNICATIONS	2
<b>APPENDIX B</b>	
NEW ACCOUNTING AND REPORTING STANDARDS	6
<b>APPENDIX C</b>	
FINANCIAL STATEMENT NOTATIONS	7

## AUDIT FINDINGS AND RESULTS

### Audit Summary

We prepared this Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2023. The following is a summary of reports we have issued:

### Audit Opinion

- The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.
- New subscription-based information technology arrangements (SBITAs) standard implemented during 2023.

### Internal Controls

Our report on internal control included the following deficiency in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding this control deficiency.

#### Material Weaknesses:

2023-001 Limited Segregation of Duties

### Compliance

As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements, in all material respects, and that we did not identify any material weaknesses in the related internal controls.

### Other Items

As part of our audit, we also provided assistance with the following reports:

- Compile the Financial Statements
- Compile the Airport Passenger Facility Charges (PFC) Report
- Form A Tax 16 Audit Report (County Finance Prepares and we Audit, Due July 31<sup>st</sup>)
- Federal Single Audit Data Collection Form (Due September 30<sup>th</sup>)



## APPENDIX A

### FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors  
Eau Claire County, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Eau Claire County, Wisconsin (the County) for the year ended December 31, 2023, and have issued our report thereon dated July 22, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated September 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant audit findings or issues**

##### ***Qualitative aspects of accounting practices***

###### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Eau Claire County are described in Note 1 to the financial statements.

During the year, the County implemented Governmental Accounting Standards Board (GASB) No. 96, *subscription-based information technology arrangements (SBITAs)*, in 2023. The adoption of this standard resulted in adjustments to beginning capital asset balances, subscription liability, and Net Position/Fund Balance for SBITAs recorded as prepaids during the prior year.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.



Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimated Useful Lives of Depreciable Capital Assets – Management’s estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Actuarial Assumptions – The actuarial assumptions used for the pension and other postemployment benefits related items are outlined in the notes to the basic financial statements.

Insurance Incurred but not Reported Claims (IBNR) – Management’s estimate of claims payable accrued in the risk management fund is based on outside authoritative guidance and information provided by the third-party administrator.

Fair Value of Investments – Management’s estimate investment fair values is based on published market values.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent and clear.

**Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements except as noted below:

- The impact of not recording a 5-year contract for software support as a prepaid expenditure in fiscal year 2020 has a reversing effect for each of the following years until the uncorrected misstatement becomes immaterial. The result is an understatement of assets and fund balance in the amount of \$19,727 and an overstatement of current year change in fund balance in the amount of \$9,863 in the capital projects fund.

- The impact of recording a different lessor commencement date than that of which existed based on circumstances from the beginning of the prior audit period for GASB 87 implementation. The result is an overstatement of liabilities and understatement of fund balance in the amount of \$74,808 in the general fund.
- The impact of recording revenue instead of unearned revenue for the Land Information Grant when it was received in a prior year. The result is an understatement of liabilities and overstatement of fund balance of \$73,158 in the general fund.
- The impact of recording net position instead of liabilities for the clerk of court. The result is an understatement of liabilities and overstatement of net position of \$153,420 in the clerk of courts fund.

Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

***Corrected misstatements***

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Circumstances that affect the form and content of the auditors' report***

As previously communicated to your, the report was modified to adopt new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated July 22, 2024.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Lack of segregation of duties

**Other audit findings or issues**

We have provided a separate letter to you dated July 22, 2024, communicating internal control related matters identified during the audit.

**Audits of group financial statements**

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 22, 2024.

\* \* \*

This communication is intended solely for the information and use of the Board of Supervisors and management of the Eau Claire County and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 22, 2024

## APPENDIX B

### NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

New accounting standards effective for the December 31, 2024 financial statements include:

**GASB Statement No. 100, *Accounting Changes and Error Corrections*.** This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

**GASB Statement No. 101, *Compensated Absences*** This statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

New accounting standards effective for the December 31, 2025 financial statements include:

**GASB Statement No 102, *Disclosures*,** This statement requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

## APPENDIX C

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion purposes. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Office of Administration for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

FINANCIAL STATEMENT NOTATIONS
-------------------------------

Item #

1 **General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Fund 100</b>				
Cash and Investments	\$ 17,284,092	\$ 17,274,011	\$ 15,835,851	\$ 9,563,734
Taxes Receivable	17,607,358	16,736,213	15,520,771	15,453,188
Accounts Receivable/Due from Other Gov't	4,901,518	4,740,756	4,047,903	4,057,428
Lease Receivable	161,488	184,526	-	-
Due from Other Funds	4,454,781	4,941,909	3,891,019	4,636,826
Other Assets	648,959	282,151	90,942	18,862
Total Assets	\$ 45,058,196	\$ 44,159,566	\$ 39,386,486	\$ 33,730,038
Accounts Payable/Due to Other Gov't	\$ 1,233,512	\$ 1,520,499	\$ 1,203,602	\$ 1,362,662
Accrued Liabilities	2,430,197	2,191,021	1,505,717	1,281,792
Special Deposits	915,699	896,296	934,723	471,829
Deferred Inflows	17,593,572	16,862,202	15,448,400	15,145,665
Fund Balance:				
Nonspendable:				
Delinquent Taxes and Tax Deeds	1,309,580	1,208,232	1,072,056	1,297,075
Inventory and Prepaid Items	648,959	282,151	90,942	18,862
Restricted	72,506	55,406	50,589	10,757
Assigned:				
Subsequent Year's Budget	4,819,858	7,651,842	1,223,433	776,648
<b>Unassigned</b>	<b>16,034,313</b>	<b>13,491,917</b>	<b>17,857,024</b>	<b>13,364,748</b>
Total Fund Balance	22,885,216	22,689,548	20,294,044	15,468,090
Total Liabilities and Fund Balance	\$ 45,058,196	\$ 44,159,566	\$ 39,386,486	\$ 33,730,038
Revenues	\$ 44,799,499	\$ 42,050,916	\$ 39,892,376	\$ 38,043,681
Expenditures	(39,602,758)	(38,014,611)	(35,382,724)	(34,834,335)
Net Other Financing Sources (Uses)	(4,934,553)	(1,640,801)	316,302	339,506
Change in Fund Balance	\$ 262,188	\$ 2,395,504	\$ 4,825,954	\$ 3,548,852
<b>% of Unassigned Fund Balance to General Fund Expenditures</b>	<b>40.5%</b>	<b>35.5%</b>	<b>50.5%</b>	<b>38.4%</b>

<b>FINANCIAL STATEMENT NOTATIONS</b>
--------------------------------------

Item  
#

**2 Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Special Revenue Fund Balances:</b>				
Fund 202 - Land Records	\$ 29,029	\$ 129,952	\$ 156,387	\$ 93,432
Fund 203 - Opioid Settlement	723,267	559,084	-	-
Fund 205 & 206 - Health and Human Services	(652,468)	(756,172)	(1,778,895)	(2,319,768)
Fund 207 - Watershed Fund	242,578	205,385	178,512	74,435
Fund 211 - Recycling Fund	484,363	497,051	423,520	450,748
Fund 212 - Anti-Drug Program	150,548	19,935	20,022	35,337
Fund 215 - Aging and Disability Resource Center	573,030	738,109	674,355	493,901
Fund 201 - American Rescue Plan Act Fund	583,572	33,675	(31,905)	-
	\$ 2,133,919	\$ 1,427,019	\$ (358,004)	\$ (1,171,915)

**3 Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Debt Service Funds Balances:</b>				
Fund 300 - Debt Service Fund	\$ 311,728	\$ 1,074,010	\$ 2,228,062	\$ 987,570

**4 Capital Project Funds:** Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Capital Project Fund Balance:</b>				
Fund 405 - Capital Projects Fund	\$ 1,701,450	\$ 6,517,027	\$ 25,860,964	\$ 3,565,477

**FINANCIAL STATEMENT NOTATIONS**

Item  
#

**5 Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Fund 701 - Highway Department</b>				
Cash and Investments	\$ 250	\$ 250	\$ 3,137,025	\$ 4,066,197
Taxes Receivable	1,735,199	1,635,199	1,635,199	1,635,199
Accounts Receivable/Due from Other Gov't	2,301,859	4,322,517	2,253,192	1,261,808
Inventory and Prepaid Items	844,223	659,180	603,986	664,328
WRS Pension Asset & Deferred Outflows	3,854,761	4,679,896	3,182,538	2,102,880
State Life Insurance OPEB Deferred Outflows	81,595	97,341	114,658	87,560
Capital Assets - Net	39,334,457	34,675,730	8,893,594	8,456,775
	<u>\$ 48,152,344</u>	<u>\$ 46,070,113</u>	<u>\$ 19,820,192</u>	<u>\$ 18,274,747</u>
Accounts Payable/Due to Other Gov't	\$ 1,206,353	\$ 2,589,036	\$ 890,171	\$ 451,111
Accrued Liabilities	345,883	199,287	161,013	158,192
Unearned Revenue	41,378	157,925	54,483	-
Due to Other Funds	1,598,254	515,032	-	-
Long-Term Liabilities	107,300	242,909	677,260	1,205,858
WRS Pension Liability and Deferred Inflows	3,178,502	3,738,775	2,632,007	1,892,121
State Life Insurance OPEB Liability & Deferred Inflows	371,342	347,978	325,317	264,123
Deferred Inflows - Taxes	1,735,199	1,635,199	1,635,199	1,635,199
Net Position:				
Net Investment in Capital Assets	37,189,233	32,530,506	8,481,131	7,593,992
Restricted - WRS Pension Asset	-	1,587,823	1,201,625	631,491
Unrestricted	2,378,900	2,525,643	3,761,986	4,442,660
	<u>\$ 48,152,344</u>	<u>\$ 46,070,113</u>	<u>\$ 19,820,192</u>	<u>\$ 18,274,747</u>
<b>Changes to Net Position:</b>				
Operating Income (Loss) + Transfers+ Cap Contr	\$ 2,924,161	\$ 23,199,230	\$ 776,599	\$ 3,217,463
Operating Income (Loss)	<u>\$ 2,924,161</u>	<u>\$ 23,199,230</u>	<u>\$ 776,599</u>	<u>\$ 3,217,463</u>
<b>Current Ratio (1+ desired)</b>	<b>0.00</b>	<b>0.00</b>	<b>2.98</b>	<b>6.67</b>
<b>Fund 602 - Airport Fund</b>				
Cash and Investments	\$ 3,050,257	\$ 3,249,577	\$ 3,252,176	\$ 2,325,250
Taxes Receivable	407,050	407,050	403,020	403,020
Accounts Receivable/Due from Other Gov't/Other	114,516	156,687	107,276	257,573
Lease Receivable	60,593	84,733	-	-
Inventory and Prepaid Items	3,369	1,604	-	-
WRS Pension Asset & Deferred Outflows	413,505	494,302	315,805	218,350
State Life Insurance OPEB Deferred Outflows	6,072	7,897	13,858	10,684
Capital Assets - Net	50,159,132	44,082,830	39,227,941	38,448,669
	<u>\$ 54,214,494</u>	<u>\$ 48,484,680</u>	<u>\$ 43,320,076</u>	<u>\$ 41,663,546</u>
Accounts Payable/Due to Other Gov't	\$ 188,569	\$ 168,892	\$ 145,063	\$ 206,619
Accrued Liabilities/Unearned Revenue	54,369	22,472	29,315	34,889
WRS Pension Liability and Deferred Inflows	340,960	394,898	261,175	196,467
State Life Insurance OPEB Liability & Deferred Inflows	27,635	28,229	39,318	32,228
Long-Term Liabilities	22,755	54,297	44,432	32,380
Deferred Inflows - Taxes	407,050	407,050	403,020	403,020
Deferred Inflows - Lease Receivable	52,490	78,736	-	-
Net Position:				
Net Investment in Capital Assets	50,064,030	43,987,728	39,182,012	38,298,767
Restricted - WRS Pension Asset	-	167,710	119,238	65,570
Unrestricted	3,056,636	3,174,668	3,096,503	2,393,606
	<u>\$ 54,214,494</u>	<u>\$ 48,484,680</u>	<u>\$ 43,320,076</u>	<u>\$ 41,663,546</u>
<b>Changes to Net Position:</b>				
Net Income (Loss) (Includes Capital Contributions)	\$ 5,790,560	\$ 4,932,353	\$ 1,639,810	\$ 599,465
Total Change in Net Position	<u>\$ 5,790,560</u>	<u>\$ 4,932,353</u>	<u>\$ 1,639,810</u>	<u>\$ 599,465</u>
<b>Current Ratio (1+ desired)</b>	<b>12.56</b>	<b>16.98</b>	<b>18.65</b>	<b>9.63</b>

**FINANCIAL STATEMENT NOTATIONS**

Item  
#

**6 Internal Service Funds:** Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Fund 703, 704, 705</b>				
Cash and Investments	\$ 3,514,737	\$ 3,969,111	\$ 3,645,031	\$ 3,089,434
Other Assets and Deferred Outflows	2,056,179	1,935,752	1,711,164	1,642,433
	<u>\$ 5,570,916</u>	<u>\$ 5,904,863</u>	<u>\$ 5,356,195</u>	<u>\$ 4,731,867</u>
Current Liabilities	\$ 74,742	\$ 115,195	\$ 93,323	\$ 178,584
Claims Payable	1,263,271	1,515,030	1,637,026	1,924,918
Due to Other Funds	-	-	-	23,369
Other Liabilities and Deferred Inflows	143,049	156,529	107,202	81,052
Net Position:				
Restricted for Insurance Escrow	360,232	322,386	327,186	-
Restricted for WRS Pension Asset	-	54,965	39,005	18,717
Unrestricted	3,729,622	3,740,758	3,152,453	2,505,227
	<u>\$ 5,570,916</u>	<u>\$ 5,904,863</u>	<u>\$ 5,356,195</u>	<u>\$ 4,731,867</u>
<b>Changes to Net Position:</b>				
Net Income (Loss)+ Transfers	\$ (28,255)	\$ 599,465	\$ 994,700	\$ 175,557
Total Change in Net Position	<u>\$ (28,255)</u>	<u>\$ 599,465</u>	<u>\$ 994,700</u>	<u>\$ 175,557</u>

**7 Long-Term Obligations**

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
General Obligation Bonds and Notes	\$ 83,765,000	\$ 96,970,000	\$ 104,145,000	\$ 84,805,000
Unamortized Premiums	5,020,427	5,758,428	6,280,800	3,105,815
Subtotal	88,785,427	102,728,428	110,425,800	87,910,815
Vested Compensated Absences	3,554,108	3,363,213	3,296,271	3,194,412
WRS Pension (Asset) Liability	10,899,548	(16,591,956)	(12,978,329)	(6,630,773)
State Life Insurance Other Postemployment Benefit	1,732,599	2,692,362	2,545,355	2,049,196
Unpaid Self-Insurance Claims	1,263,271	1,515,030	1,637,026	1,924,918
Capital leases	-	-	412,463	862,783
Right to Use Leases	-	230,147	-	-
Subscription Liabilities	302,146	-	-	-
Long-Term Payable to the City of Eau Claire	49,218	56,790	64,362	71,934
	<u>\$ 106,586,317</u>	<u>\$ 93,994,014</u>	<u>\$ 105,402,948</u>	<u>\$ 89,383,285</u>

<b>Equalized Valuation</b>	\$ 13,435,817,700	\$ 11,791,028,100	\$ 10,591,905,100	\$ 8,847,256,600
<b>General Obligation Debt Limit</b>	\$ 671,790,885	\$ 589,551,405	\$ 529,595,255	\$ 442,362,830
<b>General Obligation Debt as Percent of Debt Limitation</b>	12.5%	16.4%	19.7%	19.2%





CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.