



AGENDA
Committee on Finance & Budget

Tuesday, August 13, 2024: 3:00 p.m.
Courthouse – Room 3420
721 Oxford Ave, Eau Claire, WI

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2537 334 5887

Join by Meeting Number:

Meeting Number: 2537 334 5887
Meeting Password: xZm496PwUP8

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m57645a4590b7fa2c4ef8e092432e1db7>

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. 2025 Department Budget Request Review – Discussion/Action
 - a. County Clerk
 - b. Treasurer
 - c. Finance
6. 2025 Budget Update – Discussion
7. Future Meetings and Agenda Items – Discussion
8. Announcements
9. Meeting will continue in Room 1277 with the Committee on Planning & Development. Please see the posted joint committee agenda on the county website at www.eauclairecounty.gov.



JOINT MINUTES
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

Extension Education Committee Members Present: Supervisors DeLuka, Knight, Swanson, Smiar (online)

Extension Education Committee Members Absent: Supervisor Clark

Committee on Finance & Budget Members Present: Supervisors Dunning, Pagonis, Schumacher, Swanson, Zook

Staff Present in Person: Jon Johnson, Sharon McIlquham, Kristen Bruder, Kristi Peterson, Kathryn Schauf, Angela Eckman, Extension Staff: Rachel Hart-Brinson, Margo Dieck, Garret Zastoupil, Sandy Tarter

Staff Present Online: Linda O'Mara, Margaret Murphy, Jael Wolf, Vickie Gardner, Erika Gullerud, Melissa Christopherson, Jacob Harris, Glenda Lyons, Sonja Leenhouts

Chair DeLuka called the Extension Education Committee to order at 1:00 p.m. and confirmed compliance with open meetings law. Chair Pagonis called the Committee on Finance & Budget to order at 1:00 p.m.

Chair DeLuka took roll call for the Extension Education Committee. Members present are indicated above. The committee clerk took roll call for the Committee on Finance & Budget. Members present are indicated above.

Kristen Bruder and Kristi Peterson presented the 2025 requested budget for Extension.

Motion: Knight moved approval as presented

Vote: 4-0 via voice vote

The Extension Education Committee adjourned at 1:21 p.m.

Review of Meeting Minutes

Motion: Dunning moved approval of all minutes as presented

Vote: 5-0 via voice vote

Proposed Ordinance 24-25/058 “To Amend Section 4.14.010 B. of the Code: Daily Juvenile Detention Rate Established”

Vickie Gardner and Melissa Christopherson presented the request.

Motion: Zook moved approval as presented

Vote: 5-0 via voice vote

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”

Chair Pagonis presented background information for file numbers 24-25/062 and 24-25/063. The board needs to determine how to fund 2024 capital projects.

Motion: Dunning moved approval to accept and move forward File 062

Discussion: The committee discussed the level of unassigned fund balance, compliance with existing county policies, and cash management.

Vote: Dunning, yes; Pagonis, yes; Schumacher, yes; Swanson, yes; Zook, no

Proposed Resolution 24-25/063 “Authorizing a 2024 Budget Amendment to Cover the 2024 Eau Claire County Capital Project Expenditures”

Motion: Zook moved to use existing funds to pay 2024 capital

Vote: Dunning, no; Pagonis, no; Schumacher, no; Swanson, no; Zook, yes

Motion: Swanson moved to advance File 063 to the board floor for consideration

Vote: 5-0 via voice vote



JOINT MINUTES
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

2023 Audit Summary

Dan Carlson from CliftonLarsonAllen presented the 2023 audit summary.

2025 Budget Update: none

Future Meetings and Agenda Items

September 13, 3:00pm: department budget reviews

October 30 1:00pm and October 31 10:00am

Public Input Sessions: 09.04, 6pm in Augusta; 09.26 6pm in EC

Community Agencies: invite to public input sessions

Announcements: Beaver Creek Butterfly House is open.

The Committee on Finance & Budget adjourned at 3:00 p.m.

Amy Weiss
Committee Clerk



JOINT MEETING MINUTES

Committees on Human Resources and Finance & Budget

Friday, August 9, 2024, at 9:00 a.m.

Location: 721 Oxford Ave, Eau Claire, WI • Room 1277

Committee on Human Resources Members Present: Supervisors DeLuka, Hoekstra, Myren, Schumacher, Sisk (online), Nancy Coffey (ex-officio)

Committee on Finance & Budget Members Present: Supervisors Dunning, Pagonis, Schumacher, Swanson, Zook

Staff Present in Person: Angela Eckman, Jason Szymanski, Dawn Edlin, Sharon McIlquham, Brittany Buhrow, Brian Bessa, Janet Quinn, Bethany Bremer

Staff Present Online: Kathryn Schauf, Sonja Leenhouts, Samantha Kraegenbrink, Vickie Gardner, Glenda Lyons

Others Present: Linda Skoglund and Alicia Schwartz, JA Counter

Chair Myren called both committees to order at 9:00 a.m. and confirmed compliance with open meetings law.

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

Compensation Grid Matrix Adjustment

Angela Eckman reviewed minor adjustments needed to the current compensation grid due to FLSA updates to minimum salary thresholds. Due to compensation study, there are no current positions that are impacted by this change. A slight adjustment is needed to grid level A11 to maintain compliance moving forward. Sisk inquired about why no action/vote is needed. Since only one grid level is impacted and no employees are impacted, the recommendation was that this is informational only and would not need to go to the full county board. In the future, the committee needs to be certain that any changes to the pay grid that would have a fiscal impact be moved forward with action through the county board.

Self-funding Health Insurance Presentation

Linda Skoglund and Alicia Schwartz from JA Counter offered a presentation on implementing and administering a self-funded health insurance program.

2025 Human Resources Proposed Budget

Angela Eckman presented the 2025 budget request for Human Resources.

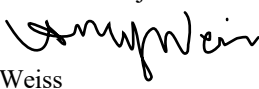
Motion: Hoekstra moved approval as presented

Vote: 5-0 via roll call vote

Future Agenda Items: vacancy report, policy change on FMLA

Announcements: Events at Beaver Creek from Pagonis and DeLuka; Eckman to appear on Dancing with the Stars

The committees adjourned at 10:33 a.m.



Amy Weiss
Committee Clerk

County Clerk

DEPARTMENT MISSION

All duties of the County Clerk's office are governed by State statute. It is our goal to fulfill all of these duties and be responsible to the taxpayers of Eau Claire County by continuously looking for ways to improve our processes.

DEPARTMENT BUDGET HIGHLIGHTS

Odd numbered years are not as busy for our office as there are only 2 elections instead of 4. So our election-related 2025 expenses will be less than 2024. We don't anticipate any significant changes in revenue or any of our main processes. The only changes to our budget will be salary & wage increases.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- Continue to manage and monitor election activities in the county, making sure that all election results are fair and accurate.
- Continue to find ways to make information that our office is responsible for keeping as accessible as possible. Scan and store digital files that can be shared easily.

TRENDS AND ISSUES ON THE HORIZON

- Elections are our primary concern. We wish to make people aware of our processes and be transparent in all we do.
- Our office continues to evolve in the way we complete, streamline and prioritize our tasks due to changing technology.

BUDGET CHANGES: REVENUES

- Revenues for our office will remain consistent.
- There are not many ways we can generate a substantial amount of revenue. Marriage license fees are at a reasonable level consistent with other counties across the state.

BUDGET CHANGES: EXPENDITURES

- Personnel wage/benefit increases will be our main expenditure increase.
- The cost of advertising – public notices has increased and will likely continue to do so.
- The cost of printing ballots and purchasing election supplies will continue to rise as well.

POSITION CHANGES IN 2025

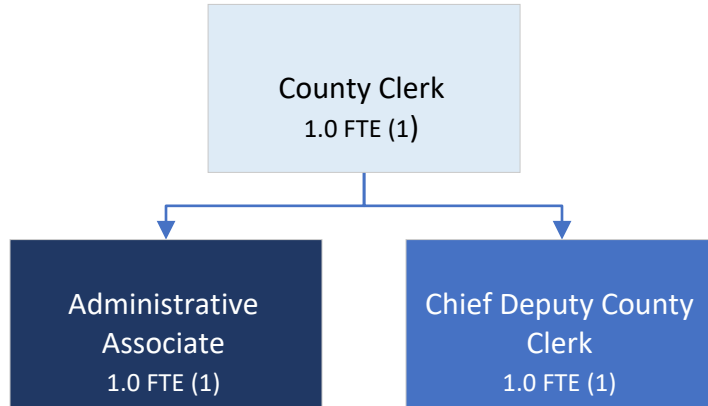
- Our office anticipates no position changes in 2025.

KEY ASSUMPTIONS AND POTENTIAL RISKS

- We are assuming that there will be no volatile elections in 2025.
- There is always the chance of a recount which would involve unexpected expense.

County Clerk

2024 FTE: 3.0



Elections

Administer elections within Eau Claire County, including the preparation of ballots, programming of election equipment, insuring all required publications are made in a timely manner and updating the Statewide Voter Registration System. 2023 had two elections. 2024 will have three elections and will have a high voter turnout for the fall races due to the Presidential and partisan races.

OUTPUTS	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD* 2024</u>
Number of paper ballots styles created for jurisdiction combinations	84	178	69	141
Election equipment programmed	72	144	72	72
Number of elections night results and reports	2	4	2	1
Provide WisVote services for number of municipalities	15	15	15	14

**YTD indicates Jan-Jun Results*

Other Services

A couple wishing to marry in Wisconsin must obtain a license from the County Clerk in which one of them lives. The required information that each applicant needs to supply is stated in the State Statutes. Act as records custodian for and liaison to the county board, its committees, boards and councils, including publication of meeting notices, verifying attendance sheets and compilation and publication of the Journal of Proceedings.

OUTPUTS	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD* 2024</u>
Number of marriage applications and licenses	577	622	610	350
Number of County Board meeting minutes produced	18	18	20	10
Number of enrolled legislation	96	87	91	33
Journal of Proceeding publicaton	1	1	1	1
Dog licenses and tags distributed to the municipality and reconciled	6,694	6,524	6,683	3,694
In-house telephone directories printed	625	600	600	600
Official Directory books printed	650	650	600	600

County Clerk

Overview of Revenues and Expenditures

Revenues	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-County Funding	\$256,792	\$314,404	\$314,404	\$308,352	-2%
04-Intergovernment Grants and Aid	\$1,501	-	-	-	
06-Public Charges for Services	\$6,911	\$6,600	\$4,900	\$6,600	0%
07-Licenses & Permits	\$90,067	\$90,100	\$86,200	\$99,200	10%
Total Revenues:	\$355,271	\$411,104	\$405,504	\$414,152	1%

Expenditures	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Regular Wages	\$171,244	\$179,062	\$179,062	\$189,758	6%
02-OT Wages	\$5	-	-	-	
03-Payroll Benefits	\$98,701	\$108,892	\$108,986	\$115,369	6%
04-Contracted Services	\$49,316	\$1,200	\$1,400	\$1,900	58%
05-Supplies & Expenses	\$26,186	\$68,350	\$69,050	\$47,125	-31%
09-Equipment	\$4,668	\$2,000	\$1,000	\$2,000	0%
10-Grants, Contributions, Other	-	\$51,600	\$51,600	\$58,000	12%
Total Expenditures:	\$350,121	\$411,104	\$411,098	\$414,152	1%

Net Surplus/(Deficit)- County Clerk	\$5,150	\$0	(\$5,594)	\$0	
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County Clerk Budget Analysis

	2024 Adjusted Budget	Cost to Continue Operations in 2025	2025 Requested Budget
01-County Funding	\$314,404	(\$6,052)	\$308,352
04-Intergovernment Grants and Aid	-	-	-
06-Public Charges for Services	\$6,600	-	\$6,600
07-Licenses & Permits	\$90,100	\$9,100	\$99,200
Total Revenues	\$411,104	\$3,048	\$414,152

01-Regular Wages	\$179,062	\$10,696	\$189,758
02-OT Wages	-	-	-
03-Payroll Benefits	\$108,892	\$6,477	\$115,369
04-Contracted Services	\$1,200	\$700	\$1,900
05-Supplies & Expenses	\$68,350	(\$21,225)	\$47,125
09-Equipment	\$2,000	-	\$2,000
10-Grants, Contributions, Other	\$51,600	\$6,400	\$58,000
Total Expenditures	\$411,104	\$3,048	\$414,152

County Clerk

Revenue Assumptions

	2023	2024	2024	2025		
Revenue Source	Actual	Budget	Estimate	Request	Assumptions	Confidence Level %
County Tax Levy	256,792	314,404	314,404	308,352	County funding request	100%
State Grants	1,501	-	-	-	none anticipated	100%
Marriage Fees	30,650	27,500	28,000	28,000	assuming same number licenses sold	90%
Marriage Fee/Counseling	12,290	11,000	11,200	11,200	assuming same number licenses sold	90%
County Clerk Revenue-Clearing Account	(200)	-	-	-	credit card holding acct	100%
Clerk'S Fees	65	-	-	-	insignificant	100%
Waivers	520	200	200	200	assuming same number licenses sold	90%
Election Programming Revenue	2,576	2,600	1,300	2,000	based on potential number of races	90%
Svrs Charges	3,950	3,800	3,400	4,400	new rates	100%
Com Agencies/ Humane Association	47,127	51,600	47,000	60,000	assuming same number licenses sold	90%
TOTAL	\$355,271	\$411,104	\$405,504	\$414,152		

County Clerk Grant Funding

	2023	2024	2024	2025	
Revenue Source	Actual	Budget	Estimate	Request	Grant Details
State Grants	1,501	-	-	-	NA
TOTAL	\$1,501	\$0	\$0	\$0	

County Clerk

Contracted Services Summary

	2023	2024	2024	2025
Expenditure Type	Actual	Budget	Estimate	Request
Professional Services	47,537	-	-	-
Utility Services	1,388	1,200	1,400	1,400
Repairs And Maintenance	392	-	-	500
Other Contracted Services	-	-	-	-
Total	\$49,316	\$1,200	\$1,400	\$1,900

County Clerk

Contracted Services Detail

	2023	2024	2024	2025		
Expenditure	Actual	Budget	Estimate	Request	Description	Expenditure Type
Clerk/ Telephone	1,388	1,200	1,400	1,400	Office Telephone	Utility Services
Elect/ Svc On Machines	392	-	-	500	bi-annual maintenance on election equip	Repairs And Maintenance
Humane Association/ Professional Services	47,537	-	-	-	Account no longer used	Professional Services
TOTAL	\$49,316	\$1,200	\$1,400	\$1,900		

County Treasurer

DEPARTMENT MISSION

Our mission is to provide the most effective, efficient and accountable administration of all treasury and tax collection activities for the County Treasurer.

DEPARTMENT BUDGET HIGHLIGHTS

In 2025 we hope to be as current as possible on all tax delinquent properties (meaning only three years of delinquencies on the books). We are following the guidelines for the Tax Deed and In Rem proceedings adopted by the board.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- We are constantly striving to not only improve our processes but also the processes of other departments we interact with.
- We will continue to promote online tax payments by including a stuffer with the tax statements again this year.
- We hope to utilize the State Debt Collection program recently approved by the board.

TRENDS AND ISSUES ON THE HORIZON

- Interest rates remain constant at this time. The upcoming election and other economic factors may reduce them slightly.
- Personal Property repeal went into effect 1/1/2024. The 2024 tax statements will no longer include personal property. Instead, we will receive a lump sum aid payment going forward for all personal property that did not shift to the Real Estate property bills.

BUDGET CHANGES: REVENUES

- Reduction of earned interest income is anticipated due to lower levels of available cash on hand to invest.
- Act 216 regarding the sale of tax delinquent properties prohibits the county from retaining any proceeds. We will only retain the funds equal to our expenses.

BUDGET CHANGES: EXPENDITURES

- Personnel costs are up. All other expenses remain constant with a zero percent increase.
- The In Rem process does add additional expenditures but I do recover those costs at time of sale.

POSITION CHANGES IN 2025

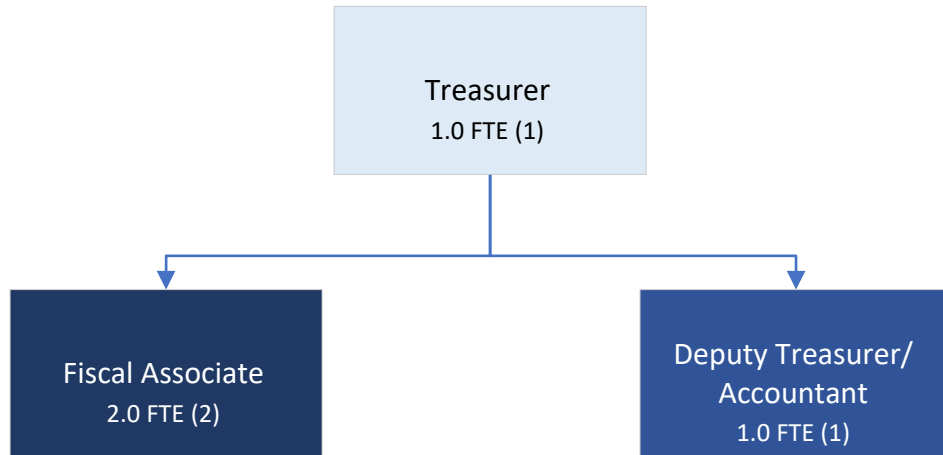
- In 2024 the Office Manager/Deputy Treasurer title was changed to reflect the true duties of the position. The new position title is Deputy Treasurer/Accountant. No change in pay.
- No anticipated position changes in 2025.

KEY ASSUMPTIONS AND POTENTIAL RISKS

- Treasury is currently operating well at our current staffing levels (when no vacant positions). We are fortunate to have two LTE's available to assist us as needed. Typically, this is now December – February.
- As fund balance is spent down, the earned interest income will decrease. Interest rates could decrease slightly yet 2024.

Treasurer

2024 FTE: 4.0



Treasury Management

Duties of the County Treasurer:

- * Daily receipting and balancing of the general funds
- * Short term investing of funds and having sufficient daily cash balances in bank
- * Supply all forms and flash drives with tax reports for the 19 municipalities
- * Collect first installment taxes for City of Eau Claire, Altoona and Town of Ludington
- * Collect second installment for the entire county from February - August
- * Calculate January, February and August settlements for all taxing jurisdictions
- * Create and publish the legal notice for properties entering the tax deed process
- * Certify and sign off that there are no delinquent taxes for timber cutting permits
- * Certify and sign off that there are no unpaid taxes on properties for the purpose of recording plats
- * Maintain records and collect delinquent taxes year round & advanced tax payments prior to the new bills being created
- * Calculate mill rates; enter municipal special charges; county special charges; file associated tax reports with WI DOR
- * Create & produce 19 municipal tax rolls, reports and the 50,000 tax statements. Maintain these records for 15 years
- * Filing and remitting monthly/quarterly/yearly state reports for Register of Deeds; Probate; Co Clerk; and Clerk of Courts
- * Daily provide taxpayers, realtors, title companies, attorneys and lending information accurate & efficient service.
- * File personal property chargebacks with the State
- * Issue tax certificates and create/maintain the yearly sale book
- * Bill and collect the Agricultural Use Value charges
- * Report and publish unclaimed funds for the County
- * Maintain the Lottery Credit list and complete a yearly audit.
- * Reconcile our Alio accounts and prepare monthly journal entries
- * Keep online tax portal current and maintain accuracy
- * Report and pay managed forest land and private forest crop settlements to the Department of Natural Resources
- * Disburse County Payroll and Accounts Payable. Assist in ACH payments both incoming and outgoing.
- * Assist municipal Clerks and Treasurers and provide yearly training for our tax software and key dates for the DOR
- * Prepare a yearly budget; annual report and performance management report.

OUTPUTS		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD* 2024</u>
Total number of real estate tax statements produced (November/December)		50,357	50,804	51,174	n/a
<i>Number of real estate tax statements produced for the City of Eau Claire only</i>		23,066	23,418	23,638	n/a
<i>Number of real estate tax statements produced outside the City of Eau Claire</i>		27,291	27,386	27,536	n/a
Number of personal property tax statements produced (November/December)		3,222	3,128	3,236	n/a
Number of municipalities supported by Treasurer's Office		18	19	19	19
Number of municipalities contracting with Eau Claire County for tax collection		3	3	3	3
Number of general transactions processed per year		4,228	3,829	3,276	1,682
Dollar amount of tax transactions collected during the year		\$126,682,803	\$141,986,733	\$133,478,372	\$75,849,550
Dollar amount of delinquent taxes collected during the year		\$2,360,848	\$2,009,680	\$2,115,257	\$490,500
Number of Seasonal Employees		2	2	2	2
Year to date total overage (shortage) of daily cash receipts		-\$21	\$23	\$36	-\$40
Total tax receipt dollars collected & processed through Treasurer's office		\$129,043,651	\$143,996,413	\$135,593,629	\$76,340,050
Number of Tax Certificates mailed out in September		986	1,110	1,113	n/a
Number of Letters mailed out "1st installment missed" in February		850	740	749	791
<i>*YTD indicates Jan-Jun results</i>					
OUTCOMES	Benchmark	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD* 2024</u>
100% of tax rolls and statements will be available to the municipal treasurers by December 6, 2020	100%	100%	100%	100%	100%
There will be no fines assessed against Eau Claire County due to delay in issuing settlement payments to municipalities, school districts, or the State of WI.	\$0	\$0	\$0	\$0	\$0
Cash balancing shortage or overage will be less than .0005% of the total	0.0005%	-0.00002%	0.00002%	0.00003%	-0.00005%
100% of receipts issued by 4:00 p.m. are deposited in the bank each day. Checks held are deposited next business day.	100%	100%	100%	100%	100%
<i>*YTD indicates Jan-Jun results</i>					

County Treasurer

Overview of Revenues and Expenditures

Revenues	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-County Funding	(\$643,636)	(\$1,847,529)	(\$1,847,529)	(\$1,337,711)	28%
03-Other Taxes	\$489,846	\$487,500	\$487,500	\$487,500	0%
06-Public Charges for Services	\$77,266	\$77,000	\$78,365	\$78,000	1%
09-Other Revenue	\$2,173,568	\$1,750,000	\$1,765,650	\$1,265,000	-28%
Total Revenues:	\$2,097,043	\$466,971	\$483,986	\$492,789	6%

Expenditures	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Regular Wages	\$249,517	\$260,968	\$260,968	\$274,802	5%
02-OT Wages	\$582	\$1,500	\$1,500	\$2,000	33%
03-Payroll Benefits	\$103,845	\$132,922	\$131,633	\$144,406	9%
04-Contracted Services	\$4,143	\$7,631	\$7,391	\$8,786	15%
05-Supplies & Expenses	\$50,799	\$57,650	\$52,400	\$56,525	-2%
07-Fixed Charges	\$275	\$300	\$270	\$270	-10%
09-Equipment	\$8,498	\$4,500	\$3,500	\$4,500	0%
10-Grants, Contributions, Other	(\$36)	\$1,500	\$1,500	\$1,500	0%
Total Expenditures:	\$417,623	\$466,971	\$459,162	\$492,789	6%

Net Surplus/(Deficit)- County Treasurer	\$1,679,420	\$0	\$24,824	\$0	
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County Treasurer

Budget Analysis

	2024 Adjusted Budget	Cost to Continue Operations in 2025	2025 Requested Budget
01-County Funding	(\$1,847,529)	\$509,818	(\$1,337,711)
03-Other Taxes	\$487,500	-	\$487,500
06-Public Charges for Services	\$77,000	\$1,000	\$78,000
09-Other Revenue	\$1,750,000	(\$485,000)	\$1,265,000
Total Revenues	\$466,971	\$25,818	\$492,789

01-Regular Wages	\$260,968	\$13,834	\$274,802
02-OT Wages	\$1,500	\$500	\$2,000
03-Payroll Benefits	\$132,922	\$11,484	\$144,406
04-Contracted Services	\$7,631	\$1,155	\$8,786
05-Supplies & Expenses	\$57,650	(\$1,125)	\$56,525
07-Fixed Charges	\$300	(\$30)	\$270
09-Equipment	\$4,500	-	\$4,500
10-Grants, Contributions, Other	\$1,500	-	\$1,500
Total Expenditures	\$466,971	\$25,818	\$492,789

County Treasurer

Revenue Assumptions

	2023	2024	2024	2025		
Revenue Source	Actual	Budget	Estimate	Request	Assumptions	Confidence Level %
County Tax Levy	(643,636)	(1,847,529)	(1,847,529)	(1,337,711)	County funding request	80%
Interest On Taxes	306,810	320,000	320,000	320,000	Based on historical data	80%
Penalty On Taxes	153,405	160,000	160,000	160,000	Based on historical data	80%
Property Use Value Penalty	19,947	7,500	7,500	7,500	Based on historical data	50%
Omitted Taxes	9,684	-	-	-	Unpredictable Assesor Errors	50%
Tax Searches	3,580	3,000	3,000	3,000	Based on historical data	70%
Bad Check Charges	990	500	500	500	Based on historical data	70%
Co Treas Collection Svcs	72,696	73,500	74,865	74,500	Based on contracted rates	100%
Interest Investments	1,980,556	1,750,000	1,750,000	1,250,000	Cash lower; rates steady	70%
Change In Fair Value Of Investments	190,033	-	-	-	Unpredictable/not budgeted	50%
Realized Gain/(Loss) On Investments	(11,476)	-	-	-	Unpredictable/not budgeted	50%
Co Treas/ Sale Of Tax Deeds	7,992	-	15,000	15,000	Act 216 InRem Fees	70%
Co Treas/ Misc Revenue	6,462	-	650	-	Rare revenue items	100%
TOTAL	\$2,097,043	\$466,971	\$483,986	\$492,789		

County Treasurer

Contracted Services Summary

	2023	2024	2024	2025
Expenditure Type	Actual	Budget	Estimate	Request
Professional Services	2,540	1,831	1,831	5,226
Utility Services	1,200	1,200	960	960
Repairs And Maintenance	403	4,600	4,600	2,600
Other Contracted Services	-	-	-	-
Total	\$4,143	\$7,631	\$7,391	\$8,786

County Treasurer

Contracted Services Detail

	2023	2024	2024	2025		
Expenditure	Actual	Budget	Estimate	Request	Description	Expenditure Type
Co Treas/ Accounting & Audit	1,149	1,031	1,031	1,051	Annual Audit allocation from Finance	Professional Services
Co Treas/ Other Profess Serv	1,360	500	500	4,000	Title Searches/GAL fees for InRem	Professional Services
Co Treas/ Telephone	1,200	1,200	960	960	Office Telephone	Utility Services
Co Treas/ Rep & Maint Serv Oth	153	4,000	4,000	2,000	Securing InRem properties	Repairs And Maintenance
Co Treas/ Service On Machines	250	600	600	600	Folder, Sealer, Stuffer, Opener, Counter	Repairs And Maintenance
Co Treas/ Recording/Filing	31	300	300	175	ROD fees for InRem properties	Professional Services
TOTAL	\$4,143	\$7,631	\$7,391	\$8,786		

Finance

DEPARTMENT MISSION

The purpose of the Finance Department is to facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Finance Department maintains financial records according to established accounting principles; coordinates budget preparation and implementation; provides financial information and support to the County Board and County departments; provides County Purchasing support; and processes bi-weekly payroll. The goal of the department is to provide insight into and contribute to the overall fiscal management of Eau Claire County.

DEPARTMENT BUDGET HIGHLIGHTS

The 2025 budget for Finance reflects the continued vision for the department to improve processes and efficiency and provide increased financial analysis to the County. The department will continue to assess technological solutions that can help improve efficiency by eliminating manual processes such as those required with the current budget process. Lastly, the department will continue to shift as many processes and procedures as possible from being paper-based to electronic media.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- Support the required fiduciary responsibilities of the Finance function for the County.
- Continue the implementation of a risk based internal control environment that provides for consistent documentation as well as accountability for control existence and compliance.
- Continue to assess and evolve financial reporting to County departments, committees, and the Board to provide meaningful and insightful financial reporting. Continue the transition of the department from less transactional support to more analysis and departmental business support.
- Update County Code and Financial Policies to reflect the County's current operating environment and to match practice
- Provide training opportunities for new staff, as well as existing staff.

TRENDS AND ISSUES ON THE HORIZON

- The trend in Finance is to eliminate manual processing and eliminate the need for paper-based supporting documentation.
- Finance systems for the future will need to evolve to handle new technology such as AI.
- Future financial reporting will continue to migrate to real-time financial reporting, with less emphasis on structured time reporting. The focus will be on real-time key metric reporting.
- The skills required for financial support personnel will be analytical, with the need to be flexible in the use of technology and software.

BUDGET CHANGES: REVENUES

- The increased county funding request reflects increased wages related to the implementation of the compensation plan. To help mitigate this increase, the request for contracted services was reduced.

BUDGET CHANGES: EXPENDITURES

- The increase in wages is due to changes that occurred with the compensation plan and reflect the 1% COLA adjustment and 1.5% merit increase.
- Benefits increased due to employee elections and increased health insurance rates
- Contracted services were reduced based on prior experience and reflect costs for the shared purchasing manager, bond compliance, and audit costs.

Finance

POSITION CHANGES IN 2025

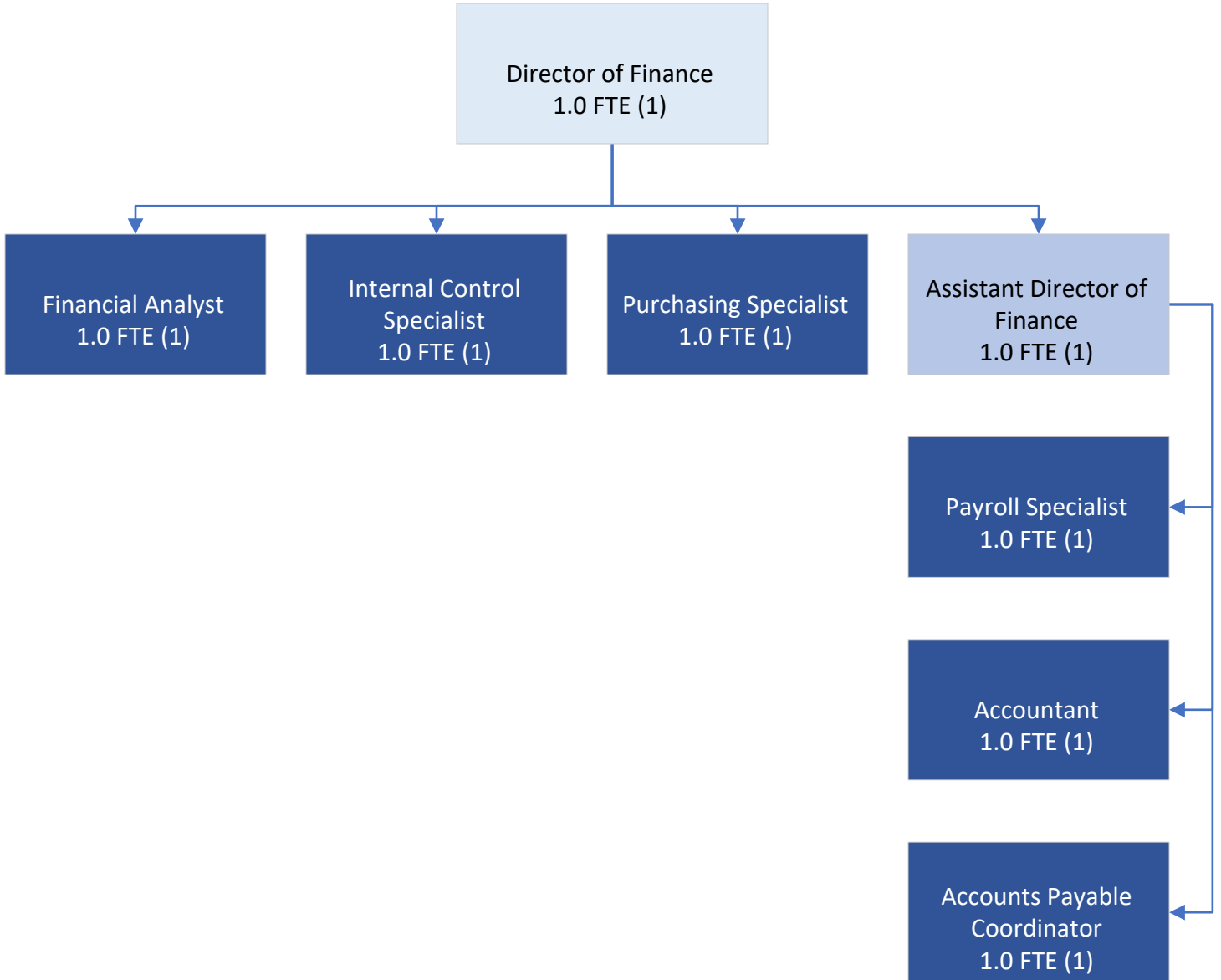
- There are no position changes in 2025.

KEY ASSUMPTIONS AND POTENTIAL RISKS

- Key Assumptions
 - Revenue from Purchasing Card transactions will continue to increase as we have seen.
 - Support staffing remains stable, and no staff turnover occurs during 2025.
 - Employees select the same level of health insurance in 2025 as in 2024.
- Potential Risks
 - Employees with large leave balances may retire or leave the County for other opportunities resulting in large separation payments.
 - The revenue assumptions include an increase in Purchasing Card rebates that is based on the continued stable use of the cards. If that doesn't occur, revenue may be less than budgeted. Estimated risk is \$2,000-\$4,000

Finance

2024 FTE: 8.0



Finance

Provide financial information and insight, budgetary assistance/training and purchasing support to all county departments, employees, elected officials, outside agencies, and other customers. Produce the annual financial statements and support the annual external audit and single audit reports as well as file the appropriate state and federal documentation as required. Support the financial internal controls for the County as well as financial policies and County code requirements.

OUTPUTS	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD* 2024</u>
General Finance				
Number of PBC (prepared by County staff/client) audit adjustments and value posted.	60	70	57	N/A
Number of non-PBC audit adjustments and value posted.	0	0	1	N/A
Number of policies drafted/adopted/revised	1	0	2	0
Percent of cash and accounts receivable accounts reconciled on an monthly/quarterly basis	70%	89%	90%	90%
Number of journal vouchers posted during the year	883	1,175	1,376	460
Number of new Alio accounts created during the year	326	280	344	95
Number of vendor payments processed during the year	10,689	11,192	11,829	5,542
Number of 1099's issued during the year	337	460	459	428
Payroll				
Number of paychecks processed	15,879	15,879	17,072	8,782
Number of payroll adjustments required	878	765	202	94
Number of employee changes processed - new hires, terminations, and changes	271	392	301	134
Number of reports prepared and provided to other county departments, outside agencies, and other customers	206	54	42	26
Purchasing				
Number & dollar amount of procurement bids processed during the year	27/\$30.3M	29/\$7.1M	36/\$8.7M	16/\$3.1M
Number & dollar amount of RFPs processed during the year	11/\$10.2M	16/\$11.1M	13/\$2.0M	6/\$275K
Number & Dollar amount of POs issued during the year	575 / \$21.2M	597 / \$28.2M	625 / \$27.5M	280 / \$17.6M
Number of transactions and dollar amount of procurement card spending	5,056 / \$.975M	6,243 / \$1.24M	6,686 / \$1.371M	3297 / \$.703M
Number of new vendors added (jurors) during the year	837	689	965	576
Number of new vendors added (non-jurors) during the year	463	642	474	234
Number of vendor change requests processed during the year	1,394	980	848	530
<i>*YTD indicates Jan-Jun Results</i>				

Finance

Overview of Revenues and Expenditures

Revenues	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-County Funding	\$964,076	\$1,013,229	\$1,013,229	\$1,075,712	6%
02-Sales Tax	\$206	-	\$170	-	
09-Other Revenue	\$21,550	\$28,500	\$32,656	\$26,000	-9%
Total Revenues:	\$985,832	\$1,041,729	\$1,046,055	\$1,101,712	6%

Expenditures	2023	2024	2024	2025	%
	Actual	Adjusted Budget	Estimate	Request	Change
01-Regular Wages	\$592,112	\$625,027	\$646,983	\$667,701	7%
02-OT Wages	\$391	\$500	\$500	\$500	0%
03-Payroll Benefits	\$235,627	\$249,300	\$234,174	\$273,311	10%
04-Contracted Services	\$110,236	\$150,252	\$135,900	\$142,900	-5%
05-Supplies & Expenses	\$12,877	\$11,650	\$12,300	\$12,300	6%
09-Equipment	\$4,793	\$5,000	\$5,000	\$5,000	0%
10-Grants, Contributions, Other	\$129	-	-	-	
Total Expenditures:	\$956,165	\$1,041,729	\$1,034,857	\$1,101,712	6%

Net Surplus/(Deficit)- Finance	\$29,666	\$0	\$11,198	\$0	
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Finance

Budget Analysis

	2024 Adjusted Budget	Cost to Continue Operations in 2025	2025 Requested Budget
01-County Funding	\$1,013,229	\$62,483	\$1,075,712
02-Sales Tax	-	-	-
09-Other Revenue	\$28,500	(\$2,500)	\$26,000
Total Revenues	\$1,041,729	\$59,983	\$1,101,712

01-Regular Wages	\$625,027	\$42,674	\$667,701
02-OT Wages	\$500	-	\$500
03-Payroll Benefits	\$249,300	\$24,011	\$273,311
04-Contracted Services	\$150,252	(\$7,352)	\$142,900
05-Supplies & Expenses	\$11,650	\$650	\$12,300
09-Equipment	\$5,000	-	\$5,000
10-Grants, Contributions, Other	-	-	-
Total Expenditures	\$1,041,729	\$59,983	\$1,101,712

Finance

Revenue Assumptions

	2023	2024	2024	2025		
Revenue Source	Actual	Budget	Estimate	Request	Assumptions	Confidence Level %
County Tax Levy	964,076	1,013,229	1,013,229	1,075,712	County funding request	100%
Retained Sales Tax	206	-	170	-	Do not budget for this	100%
Misc Revenue	931	1,500	156	-	Do not budget for this	100%
Pro Card Rebates	20,619	27,000	32,500	26,000	Based on county-wide Pcard usage	100%
TOTAL	\$985,832	\$1,041,729	\$1,046,055	\$1,101,712		

Finance

Contracted Services Summary

	2023	2024	2024	2025
Expenditure Type	Actual	Budget	Estimate	Request
Professional Services	107,817	149,752	133,500	140,500
Utility Services	2,419	500	2,400	2,400
Repairs And Maintenance	-	-	-	-
Other Contracted Services	-	-	-	-
Total	\$110,236	\$150,252	\$135,900	\$142,900

Finance

Contracted Services Detail

	2023	2024	2024	2025		
Expenditure	Actual	Budget	Estimate	Request	Description	Expenditure Type
Finance/ Cell Phone Allocation	19	-	-	-	Cellular Phone	Utility Services
Finance/ Contracted Services	64,066	98,342	87,000	93,000	Shared purchasing manager and bond compliance costs	Professional Services
Finance/ Telephone	2,400	500	2,400	2,400	Office Telephone	Utility Services
Independent Audit/ Accounting & Audit	37,341	45,000	40,000	41,000	Audit services	Professional Services
Independent Audit/ Other Prof Svcs	6,410	6,410	6,500	6,500	Maximus	Professional Services
TOTAL	\$110,236	\$150,252	\$135,900	\$142,900		