



AGENDA
Committee on Finance & Budget

Thursday, September 12, 2024

1:00 p.m.

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

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2538 079 5962

Join by Meeting Number:

Meeting Number: 2538 079 5962
Meeting Password: aS7yeemnm47

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m5929304e10a4a1da3fb3ae1cfb43087a>

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. Review of Cash Flow Requirements / Discussion
6. Secure a Line of Credit / Discussion – Action
7. Proposed Resolution 24-25/074 “Abolishing 1.0 (FTE), Crisis Supervisor Position and Creating 1.0 (FTE) Comprehensive Community Service (CCS) Supervisor Position in the Eau Claire County Human Services Department” / Discussion – Action
8. Proposed Resolution 24-25/070 “Amending Sections 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, and 14 of Human Resources Policy 513 – Travel and Reimbursement Policy to Update the Policy and Increase Consistency and Eliminate Ambiguity in Application of the Policy” / Discussion – Action
9. Proposed Resolution 24-25/071 “Amending Sections 4, 10, 11, and 13 of Human Resources Policy 425 – Paid Time Off (PTO) to Update the Policy Regarding Use of Eau Claire County FMLA PTO, to Provide a Standard PTO Balance to Newly Hired Exempt Supervisory Personnel, to Modify the PTO Service Credit at Hire Practice, and to Modify the Payment Upon Separation Based on Years of Creditable Employment” / Discussion – Action
10. Proposed Ordinance 24-25/066 “To Amend Section[s]...of the Code” – Countywide Fee Increase / Discussion – Action
11. 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” / Discussion – Action
12. 2024 Debt Issuance Resolution / Discussion – Action
13. 2025 Budget Update / Discussion
14. Q2 Director’s Report / Discussion

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.



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15. Future Meetings and Agenda Items / Discussion

16. Announcements

17. Adjourn

Prepared by: Amy Weiss

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MINUTES

Eau Claire County

Aging & Disability Resource Center Board | Committee on Finance & Budget

Monday, August 5, 2024, 4 P.M. Eau Claire County Government Center Room 1301/1302

Welcome & Call to Order: Meeting was called to order by Chair, Tami Schraufnagel at 4 P.M.

Confirmation of Meeting Notice: Yes

Roll Call/Introductions: John Folstad, Deirdre Jenkins, Stella Pagonis, Jean Doty, Sue Miller, Thomas Vue, Sandra Romey, Bill Libberton-Virtual, Tami Schraufnagel, Terri Stanley-Virtual. Finance Committee Members: Jim Dunning, Jim Schumacher, Bob Swanson, Dane Zook, Stella Pagonis (dual)

Others in Attendance: Kathryn Schauf, Jason Szymanski, Nancy Coffey, Linda Struck, Lisa Riley, Betsy Henck, Kelli Weiss, Amy Weiss, Dave Okas, Samantha Kraegenbrink-Virtual

Public Comment: None received.

Review of July 15th, 2024, ADRC Board Minutes/Discussion- Action Handout #1 - Sue Miller motioned to approved as presented. All in favor. None opposed.

2025 Requested ADRC Budget / Discussion – Action Handout #2 -

Tami Schraufnagel requested a motion to advance the ADRC Budget to the Committee of Finance and Budget. Stella Pagonis motioned to advance the ADRC Budget with a levy increase of \$50,000 to be apportioned between the Sunday transportation and the ADRC Rural Van program, for a total of \$155,000. The motion was seconded by Jean Doty and Terri Stanley. Roll call vote was held: John Folstad-Yes, Dierdre Jenkins-Yes, Stella Pagonis-Yes, Jean Doty-Yes, Sue Miller-Yes, Thomas Vue-Yes, Sandra Romey-Yes, Bill Libberton-Yes, Tami Schraufnagel-Yes, Terry Stanley-Yes. All in favor, none opposed, motioned approved.

Future Meeting August 19th / Discussion – Action –Sue Miller motioned to cancel the meeting scheduled for August 19, 2024. All in favor, none opposed.

Future Agenda Items – Revisit ADRC By-Laws, ADA Resources, Draft of the Aging Plan, Options Counseling Training

Tami Schraufnagel adjourned the meeting at 5:34 P.M.

Respectfully submitted,

Karen Hauck, Clerk
Aging & Disability Resource Center Board



MINUTES

Eau Claire County | Joint Meeting

Committee on Highway and Committee on Finance & Budget

Thursday, August 8, 2024 | 9:30 a.m.

Hybrid Meeting

Eau Claire County Highway Department - 5061 US Hwy 53, Room 123, Eau Claire, WI

WebEx Virtual Teleconference

Committee Members Present: Chair Steve Chilson, Vice-Chair Larry Hoekstra, Caleb Aichele, ~~Mark Beckfield~~, Kirk Dahl (virtual), Nancy Coffey (ex-officio), Chair Stella Pagonis, Vice-Chair Jim Dunning (attended virtually for part of the meeting, but considered absent for voting), Dane Zook, Jim Schumacher, Bob Swanson

Staff/Others Present: Highway Commissioner Jon Johnson, ~~Assistant Commissioner Brian Spilde~~, Engineer Travis Pickering, Administrative Associate III Natalie Szews, Risk Manager Sonja Leenhouts, Fiscal Supervisor Kyle Welbes, Corporation Counsel Sharon McIlquham, County Administrator Kathryn Schauf, Assistant Director of Finance Amy Weiss, Finance Director Jason Szymanski, Highway Accountant Kelsey Weigel, HR Director Angela Eckman (virtual)

Members of the Public Present: N/A

1. Meeting called to order by Chair Chilson at 9:30 a.m.
2. Roll Call (Highway Committee)
3. Roll Call (Committee on Finance & Budget)
4. Public Comment – None
5. 2025 Highway Department Budget Presentation – Discussion/Action
 - Kyle Welbes and Jon Johnson presented the proposed 2025 Highway Department budget.
 - Supervisor Hoekstra made a motion to move the proposed 2025 Highway Department Budget to Finance & Budget. Motion carried 4-0.
6. Announcements
 - Supervisor Chilson advised of Highway Road Tour taking place on October 10th.
7. Adjourn at 11:03 a.m.

Respectfully submitted,

Natalie Szews

Natalie Szews, Administrative Associate III
Eau Claire County Highway Department



MINUTES

Eau Claire County

Joint Human Services Board and Committee on Finance and Budget Meeting

Monday, August 19th, 2024, at 5:00 pm

Present:

Human Services Board:

- Vice-Chair Katherine Schneider*
- Supervisor Deirdre Jenkins
- Supervisor Connie Russell
- Supervisor Nick Smiar
- Supervisor Christy Tomczak
- Citizen Member Jim Catlin*
- Citizen Member Kathleen Clark
- Citizen Member Paul Maulucci
- Ex Officio Member Nancy Coffey

Committee on Finance and Budget:

- Chair Stella Pagonis
- Vice-Chair Jim Dunning
- Supervisor Jim Schumacher*
- Supervisor Bob Swanson
- Supervisor Dane Zook

Others:

- DHS Director Angela Weideman
- Finance Director Jason Szymanski
- County Administrator Kathryn Schauf*
- DHS Fiscal Administrator Vickie Gardner
- Finance Senior Accounting Manager/Committee on Finance & Budget Clerk Amy Weiss
- DHS Economic Support Consortium Administrator Kathy Welke
- DHS Family Services Administrator Melissa Christopherson
- DHS Data Specialist Matthew Kulasiewicz*
- DHS Operations Administrator/Human Services Board Committee Clerk Terri Bohl
- DHS Resource Specialist Kristen Beaudette
- DHS Accountant Chelsey Mayer
- DHS Adult Protective Services Manager Nancy Weltzin
- DHS Clinic Manager Jen Coyne
- DHS Fiscal Services Supervisor Megan Kelley*
- DHS Registered Nurse Shannon Spaulding
- County Executive Office Administrator Samantha Kraegenbrink*

* Attended virtually

Members of the Public:

- Present

Welcome and Call to Order:

Vice-Chair Schneider called the meeting to order at 5:00 pm.

Roll Call:

The DHS Committee Clerk and Committee on Finance and Budget Clerk called the roll calls, and it is noted above under Present.

Confirmation of Meeting Notice:

Vice-Chair Schneider asked if the meeting had been noticed, and Committee Clerk Bohl said it had been noticed on Thursday, August 15, 2024.

Public Comment:

Vice-Chair Schneider asked if any public comment had been received, and the Committee Clerks said no comments were received. No members from the public wishing to speak were present at the meeting.

Review/Approval of Committee Meeting Minutes:

The Board reviewed meeting minutes from the Special Human Services Board Meeting on July 23, 2024. Supervisor Smiar moved to approve the minutes. There were no revisions identified for the minutes. The motion was accepted by the Human Services Board 8-0.

Vice-Chair Schneider shared a suggestion from Chair Pagonis to flip the agenda to start with reviewing December 2023 and May 2024 financials prior to reviewing the proposed 2025 budget. Vice-Chair Dunning agreed. A decision was made to start with December 2023 financials.

Review of December 2023 Financials:

Fiscal Administrator Gardner gave a review of the December 2023 financials. Discussion took place on this item.

Chair Pagonis joined the meeting at 5:04 pm.

Supervisor Smiar motioned to accept the December 2023 financials. The Human Services Board passed the motion 8-0.

Review of May 2024 Financials:

Fiscal Administrator Gardner gave a review of the May 2024 financials. Discussion occurred on this item. Supervisor Smiar motioned to accept the May 2024 financials. The Human Services Board passed the motion 8-0.

Human Services Proposed 2025 DHS Budget:

Director Weideman provided an overview of the mitigation efforts implemented and grants applied for in 2024. Director Weideman then provided an overview of the proposed 2025 DHS budget. A lengthy discussion occurred on this item.

Citizen Member Catlin left the meeting around 7:00 pm.

Supervisor Smiar moved to approve the DHS proposed 2025 budget as presented and forward it to the County Administrator. The DHS proposed 2025 budget was approved by the Human Services Board 7-0.

Announcements:

No announcements were made.

Adjourn

The meeting was adjourned at 8:10 pm.

Respectfully submitted by,

Terri Bohl



MINUTES
Public Input Session – 2025 Budget
Hosted by the Committee on Finance & Budget

Wednesday, September 4, 2024

6:00 p.m.

Augusta Senior Center

616 W Washington St, Augusta, WI 54722

Members Present: Supervisors Jim Dunning, Stella Pagonis, Jim Schumacher, Bob Swanson, Dane Zook
Other Supervisors Present: Heather DeLuka, Michelle Skinner, Connie Russell
Staff Present: Jason Szymanski, Amy Weiss

Chair Pagonis called the Committee on Finance & Budget to order at 6:00 pm and confirmed compliance with open meetings law.

The committee chair introduced the members of the Committee on Finance & Budget and gave an overview of county budget process.

Public Input Session

Scott Allen: West Central Wisconsin Regional Planning Commission

Duane Ives: lake district funding

Bob Chaffee: lake district funding, lake campers help bakery during busy season

Bob Skinner: lake district funding

Jackie Minor: LE Phillips Senior Center

Mark Reed: lake district funding

Kasandra Thompson: Augusta Senior Center

Marlo Orth: lake district funding

Michelle Skinner: lake district funding

The chair adjourned the public input session.

The chair adjourned the committee at 7:30 pm.

Amy Weiss
Committee Clerk



MINUTES
Committee on Finance & Budget

Thursday, September 5, 2024

1:00 p.m.

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

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

Members Absent: Supervisor Dane Zook

Other Supervisors Present: Jerry Wilkie, Connie Russell

Staff Present In-Person: Jason Szymanski, Amy Weiss, Sharon McIlquham, Glenda Lyons, Jake Brunette, Matt Theisen, Jon Johnson, Kathryn Schauf

Staff Present Online: Linda O'Mara, Erika Gullerud, Sonja Leenhouts, Sue McDonald, Samantha Kraegenbrink, Stacy Stabenow, Jacob Harris, Vickie Gardner, Angela Eckman

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 moved approval of all three sets as presented

Edit: 08.13.24 P&D minutes incorrectly spelled Supervisor Russell's last name

Vote: 4-0 via voice vote

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"

Supervisor Wilkie provided background information on his proposed ordinance updates.

Motion: Swanson moved to postpone until September 12

Vote: 4-0 via voice vote

Referred Ordinance 24-24/023 "To Amend Section 4.02.070 – County Board Public Hearing, Review, and Approval"

Motion: Dunning moved to postpone until November F&B meeting

Vote: 4-0 via voice vote

Referred Ordinance 24-25/024 "To Amend Section 4.02.040 – Referral to the Committee on Finance & Budget"

Supervisor Wilkie offered background information on his proposed ordinance updates. Pagonis noted that any modifications would be difficult to implement for the 2025 budget.

Motion: Dunning moved to postpone until November F&B meeting

Vote: 4-0 via voice vote

2024 Capital Project Funding

Jason Szymanski and Kathryn Schauf presented the status of the 2024 capital projects and reviewed ARPA requirements.

Motion: Swanson moved to borrow exclusively for the highway and the jail, amount to be determined

Vote: 4-0 via voice vote

Jim Schumacher left at 3:05 pm. He returned at 3:30 pm.



MINUTES
Committee on Finance & Budget

Thursday, September 5, 2024

1:00 p.m.

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

Future Meetings: September 12 (1:00 pm courthouse), September 26 (6:00 pm ECCT), October 30 (1:00 pm courthouse), October 31 (10:00 am courthouse)

Agenda Items: referred ordinances

Announcements

The committee adjourned at 3:45 pm.

Amy Weiss
Committee Clerk

FACT SHEET

TO FILE NO. 24-25/074

This resolution abolishes the Crisis Supervisor position in the Human Services Department and replaces it with a Comprehensive Community Services (CCS) Supervisor position based on the needs of the Crisis and CCS program. The CCS Supervisor focuses on oversight of the additional internal staff that will be billing CCS. The cost of the position in CCS is fully funded by Medicaid (MA) and will have no impact on county funding. The cost of the CCS Supervisor is a cost \$111,962 and will be fully funded by MA.

Respectfully Submitted,

Angela Weideman

Angela Weideman
Human Services Director

4 ABOLISHING 1.0 (FTE), CRISIS SUPERVISOR POSITION AND CREATING 1.0 (FTE)
5 Comprehensive Community Service (CCS) SUPERVISOR POSITION IN THE EAU CLAIRE
6 COUNTY HUMAN SERVICES DEPARTMENT

7 WHEREAS, the Human Services Department evaluates position vacancies as part of long
8 Range and strategic plans as well as organizational structure; and

9
10 WHEREAS, the Human Services Department assessed job descriptions and the structure
11 surrounding the departments current workforce; and

12
13 WHEREAS, the Crisis Program organizational structure change from the Human
14 Services Department was submitted to Human Resources for review; and

15
16 WHEREAS, abolishing the Crisis Supervisor position and creating a CCS Supervisor
17 Position will allow the Human Services Department to maintain a supervisor position and
18 mitigate costs in the crisis program and utilize MA funds to fully fund a supervisor position in
19 CCS.

20
21 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
22 Supervisors hereby approves abolishing 1.0 (FTE) Crisis Supervisor Position and creating of 1.0
23 (FTE) Crisis Supervisor position.

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25 ENACTED:

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27 **Human Services Board**

	AYE	NAY	ABSTAIN
28 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 Supervisor Katherine Schneider	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31 Supervisor Connie Russell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33 Supervisor David Hirsch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35 Supervisor Christy Tomczak	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37 Supervisor Deirdre Jenkins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39 Supervisor Nick Smiar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41 Citizen member Jeremy Beaulieu	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43 Citizen member Jim Catlin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45 Citizen Member Kathy Clark	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47 Citizen Member Paul Maulucci	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

48 Dated this _____ day of _____, 2024

1 **Committee on Human Resources**

	AYE	NAY	ABSTAIN
2 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Supervisor Allen Myren			
4 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Supervisor Cory Sisk			
6 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Supervisor Larry Hoekstra			
8 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Supervisor Jim Schumacher			
10 _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Supervisor Heather DeLuka			

12 Dated this _____ day of _____, 2024

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20 **Committee on Finance & Budget**

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

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FACT & RESOLUTION SHEET FOR POLICY 513- TRAVEL & EXPENSE REIMBURSEMENT

The travel and expense reimbursement policy was identified as an area that needed additional clarification due to inconsistencies in the way that different department heads were interpreting and enforcing the policy. While there were some minor changes made to this policy last July 2023, those updates were primarily focused on updating the specific dollar amounts referenced for meal per diems to reference the GSA (General Services Administration) recommended rates, which is updated more consistently.

Additionally, it was realized that there were increased opportunities for cost efficiencies as well as transparency and compliance by building in some internal controls.

A summary of the changes is provided below:

- **2.0-Definition** added to “Authorizing Party” that included flow of approvals for Board Chair and County Administrator.
 - 2.5-“Work Location” added to provide consistency and clarity for what starting and ending points employees would use to determine mileage. Also, including a specific reference to 100% remote employees and hybrid employees which was not part of the original policy.
 - 3.0-“Driver’s License” was added based on a suggestion from our insurance company to cover liability for those employee’s being asked to operate a vehicle within the scope of their employment.
- **4.1-Personal Auto Insurance language** was added because there wasn’t a clearly established process for collecting and maintaining copies of the required insurance coverage for each employee who was seeking mileage reimbursement and by whom. As a result of this, HR has worked with each dept head to determine which positions are required to operate a County Vehicle and which positions/employees would be asked to travel and in turn, operate their own vehicle, resulting in a reimbursement request. The language also adds clarifying language surrounding the maintenance of this insurance coverage, which helps protect the County from increased liability.
- **5.5**-Added language indicating that all reservations & payments need to be made in employee’s name for compliance purposes
- **5.6**-Added the requirement to submit an agenda for all conference related travels. This is to ensure transparency with any and all meals that may be included within the conference payment.
- **6.1**-Eliminated the out-of-state mileage limitation of 175 miles since employees can technically be in Minnesota in less than that and state borders can serve as the boundaries.
- **7.1**-Reduced redundant language
- **8.0**-Added a separate section on Car Rentals and included a cost analysis mileage requirement and calculator to assist employee’s in determining when a rental car may be more cost effective than to reimburse personal vehicle allowance. Introduced language that allowed flexibility for employees to use personal vehicle but limit reimbursement to the

lesser cost between the car rental and personal vehicle reimbursement to help in managing costs.

- **10.2**-Made it a requirement for itemized receipts with all eligible reimbursements.
- **12.3**- Eliminated a flat amount for carpooling reimbursement and introduced a rate from GSA that is consistently updated at a more competitive rate to further incentivize this cost saving alternative. At present the established charities mileage rate is set at \$.14/mile
- **13.3.4**- Referred all meal reimbursement amounts to the GSA determined amounts and clarified language that specifies that each meal will be reimbursed based on the allowable amount vs. a cumulative daily amount. There was a lot of conversation related to whether a per meal or a daily cumulative amount was most appropriate as not everyone eats all 3 meals and much depended on the time of event, travel distance, etc., however, it was determined that requiring an itemized receipt for each requested reimbursement would be the most transparent rather than reimbursing a potentially larger amount at one time.
- **14.2**- Adding language to solidify that late reimbursements will not be honored. This is to ensure the timeliest reporting and the most updated budgeting.

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

1. **Purpose.** To establish a uniform system for determining county responsibility for expenses incurred by employees and officers while performing official county business.

2. Definitions.

2.1 Authorizing party. ~~The finance and budget committee with respect to the county board chair; the county board chair with respect to the county administrator; the county administrator with respect to department heads, public officials, and the county supervisors; the department heads with respect to subordinate employees; and the chair of the board with respect to county supervisors, the county administrator and public officials other than officers.~~

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2.2 Budgeted. Appropriated by the county board or otherwise allocated in accord with Chapter 4.04 of the County Code.

2.3 Person. All public officials and employees of the county.

2.4 Vehicles. A means used for transporting people or goods, especially on land, such as a car or truck.~~All motor drive surface forms of transportation.~~

~~2.4.2.5~~ Work Location: Designated county building in which work is performed. For 100% remote workers home base will be the designated work location. Hybrid positions will reference the designated county building.

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3. Driver's License.

3.1 All persons operating a vehicle through the scope of their employment are required to possess a valid driver's license.

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3.4. Personal Automobile Insurance.

3.4.1 All county employees who drive their personal vehicles on county business will be required to maintain, at a minimum, personal automobile insurance in the amount of \$100,000/\$300,000. The employee will provide Human Resources ~~their department head annually~~ with documentation verifying such insurance amounts upon hire and is presumed to be maintained.

4.5. General Travel Policy.

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POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018;

July 1, 2023; August 2024

*Eau Claire County
Employee Policy Manual*

4.15.1 Each person will be reimbursed for reasonable, necessary and actual travel expenses incurred in the performance of authorized official duties.

4.25.2 Use of public transportation is encouraged.

4.35.3 Each authorizing party will be responsible for ensuring that employees plan their travel with the principles of fiscal austerity and energy conservation in mind.

4.45.4 Department heads and the County Administrator will determine departmental travel and training needs and authorize expenditures.

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018;

July 1, 2023; August 2024

*Eau Claire County
Employee Policy Manual*

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5.5 All travel related reservations and payment must be made in the public official's or employee's name.

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5.6 All employees shall provide agendas for any conference, summit, workshop, or seminar attended when seeking reimbursement.

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4.5
5-6. Out of state travel.

6.1 All out-of-state travel ~~beyond 175 miles from the boundary of the City of Eau Claire at county expense~~ must have the prior written approval of the authorizing party. ~~county administrator~~. Persons will submit a request for out-of-state travel to the ~~authorizing party county administrator~~ as far in advance of the time of travel as possible.

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6.2 All out-of-state reimbursement amounts will be determined by the GSA rate for the location of travel.

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5.16.3 Per diem rates | GSA

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6.7. Travel Costs.

~~6.17.1~~ The person's authorizing party is responsible for reviewing travel expenditures and ensuring the travel expenses are within the budgeted amount, auditing the travel voucher and will review travel expenditures. Travel reimbursement will not exceed the budgeted amount. Expenditures in excess of the budgeted amount will not be reimbursed.

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~~6.27.2~~ The maximum amount reimbursed will be the lesser of the commercial alternative rate and the vehicle mileage reimbursement amount.

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8. Car Rentals.

8.1 All car reservations and payments must be made in the public official's or employee's name.

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8.2 The enterprise personal fleet mileage calculator must be filled out prior to travel over 200 miles roundtrip.

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8.2.1 Enterprise Mileage Calculator 2024.xlsx

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POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018;

July 1, 2023; August 2024

*Eau Claire County
Employee Policy Manual*

~~8.3~~ ~~The maximum amount reimbursed will be the lesser of the commercial alternative rate and the vehicle mileage reimbursement amount.~~

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~~8.4~~ ~~Fuel for car rentals is reimbursable with an itemized receipt.~~

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~~7.9.~~ Hotel/Motel Registration.

~~7.9.1~~ When registering in hotels or motels or signing for any official purposes, persons will use their business address.

~~8.10.~~ Lodging Expense.

~~8.10.1~~ The choice of lodging will be based primarily on cost with consideration given to accessibility in conducting business. When traveling alone, a person will make use of a single room rate. Only travel expenses for the authorized person will be reimbursed, and at the rate for a single room. ~~Guest expenditures will not be reimbursed.~~

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~~8.2~~ ~~Lodging at convention, seminar, or meeting sites will be fully paid for by the County. For travel needs other than those listed, the maximum permitted amount for lodging for all in-state travel will equal the state rate and will be automatically adjusted each time the state rate is adjusted.~~

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~~8.310.2~~ ~~Itemized receipts are required for Aall lodging reimbursement requests. expenses will be supported by the original machine printed receipts, or an original handwritten receipt.~~

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~~9.11.~~ State or third party reimbursements.

~~11.1~~ Employees being directly reimbursed for travel expenses from a third party will not be reimbursed by the County.

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POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

Revised Date: November 2013; January 27, 2016; April 13, 2018;

July 1, 2023; August 2024

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~~9.1~~

~~10.12.~~ Private Vehicle Mileage Allowance.

~~10.12.1~~ The mileage allowance for use of private vehicles will equal the IRS rate, ~~and will be adjusted annually.~~

~~10.12.2~~ Mileage between the employee's residence and ~~work location, place of employment,~~ will not be ~~reimbursed, paid.~~

~~12.3~~ Incentive payments for carpooling will be provided for drivers who carpool. The official incentive payment will be ~~at the IRS established charities mileage rate, an additional 2¢,~~ per mile for each additional person on Eau Claire County business using a private vehicle.

~~10.3~~

~~12.3.1~~ ~~When incentive payments are made, the total mileage expense will be charged in equal shares against the appropriate departmental accounts of the persons on travel status.~~

~~12.4~~ Standard mileage rates | Internal Revenue Service ([irs.gov](https://www.irs.gov))

~~10.3.1~~

~~11.13.~~ Meals.

~~11.13.1~~ Employees will be reimbursed for meals if the employee is attending an approved meeting, convention or seminar and a meal is not provided.

~~11.13.2~~ The claim for meals will represent actual, reasonable and necessary costs expended for meals, not to exceed the current Wisconsin GSA rate including tax and 20% maximum tip.

~~13.3~~ The meal per diem reimbursement will equal the GSA ~~Wisconsin~~ rate for the location and will be adjusted annually. The link to the GSA ~~rate is in 13.3.1.~~ ~~Wisconsin rate with the current information can be found here at the bottom of the page following the standard rate.~~

~~11.13.3.1~~ ~~<https://www.gsa.gov/travel/plan-book/per-diem-rates>~~
~~https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results/?action=perdiems_report&fiscal_year=2023&city=&state=WI&zip=~~

POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

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~~11.3.113.3.2~~ Itemized receipts are required for all meal reimbursement requests.

~~11.3.213.3.3~~ No reimbursement will be made for ~~the cost and tip on~~ alcoholic beverages.

~~11.3.313.3.4~~ Meal reimbursements will be limited to the amount stated per meal, and not at the cumulative daily total. ~~If the employee is required to purchase one meal while on county business, they will be limited to the amount stated per meal. If more than one meal is purchased, the employee will be allowed the total of these meals with the total being split among the meals at the employee's option.~~

~~12.14.~~ Claiming Reimbursement of Authorized Expenditures.

~~14.1~~ All claims for reimbursement of authorized expenses must be submitted within 30 days on a Travel and Expense Reimbursement Form ~~authorized~~ provided by the Finance Department.

~~12.114.2~~ Late reimbursement requests will not be honored.

~~13.15.~~ Appendices.

~~13.115.1~~ Travel/Expense Reimbursement Form (Appendix 513 A)

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POLICY 513 TRAVEL AND EXPENSE REIMBURSEMENT

Effective Date: January 1, 2012

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2
3 AMENDING SECTIONS 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, and 14 OF HUMAN RESOURCES
4 POLICY 513 – TRAVEL AND REIMBURSEMENT POLICY TO UPDATE THE POLICY
5 AND INCREASE CONSISTENCY AND ELIMINATE AMBIGUITY IN APPLICATION OF
6 THE POLICY
7

8 WHEREAS, through a review of Eau Claire County policy 513 – Travel and
9 Reimbursement Policy the language in section 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, and 14 should be
10 increase consistency and eliminate ambiguity of the policy to better reflective the current Eau
11 Claire County practices; and
12

13 WHEREAS, these changes are more consistent with practices both in Eau Claire County
14 and other counties in the area; and
15

16 WHEREAS, the entirety of Policy 513 – Travel and Reimbursement Policy was discussed
17 throughout several meetings with the County Departments most impacted by the change in policy
18 to receive impact as to the current practices in application; and
19

20 WHEREAS, these changes allow for consistency and clarity in application of the travel
21 and reimbursement for employees; and
22

23 WHEREAS, these changes provide fiscally sound practices for travel and reimbursement;
24 and
25

26 WHEREAS, it is believed these changes will have a positive fiscal impact for the County;
27 and
28

29 WHEREAS, the proposed changes to Policy 513 are attached and incorporated into this
30 resolution.
31

32 NOW, THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors
33 hereby approves the attached changes regarding Policy 513 - Travel and Reimbursement outlined
34 in the attached policy; and
35

36 BE IT FURTHER RESOLVED, the changes to Policy 513 – Travel and Reimbursement
37 Policy, which is attached and incorporated into this resolution, are hereby approved.

1 ENACTED:
2

3 **Committee on Finance and Budget**

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

15
16 Dated this _____ day of September 2024.
17

18
19 **Committee on Human Resources**

20		AYE	NAY	ABSTAIN
21	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Supervisor Allen Myren			
23	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Supervisor Larry Hoekstra			
25	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Supervisor Cory Sisk			
27	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28	Supervisor Heather DeLuka			
29	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30	Supervisor Jim Schumacher			

31
32 Dated this _____ day of September 2024.
33

34
35 SM/yk

FACTS & RESOLUTION SHEET FOR POLICY 425- PAID TIME OFF

The PTO Policy was last reviewed October 2022. There have been several changes both in the marketplace as well as with the current employee workforce of Eau Claire County that require actions.

4.1.1-The first modification requested is the addition of 40 hours of a PTO bank for all exempt supervisory and management staff only (for a total of 80 hours). Back in 2021, Eau Claire County added an initial PTO deposit of 40 hours for all full-time employees hired. This was to stay competitive with the marketplace where initial vacation deposits were common. At this time, there wasn't a differentiating amount between regular staff and supervisory staff.

Over the last several years, there has been a need for ECC to increase their initial deposit amount of PTO for supervisory level employees in order to capture talent when budget thresholds are met. This has primarily occurred with supervisory or management level positions where the market more commonly competes at an initial deposit of 2-3 weeks. This would also be a way that ECC could be more competitive without directly impacting the department's budget and drives consistency across the organization with how like positions are incentivized.

10- FMLA (Family Medical Leave Act)- entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Employees must meet eligibility requirements for the benefits as determined by the act.

During COVID, ECC, along with many other employers, elected to offer the State Wisconsin FMLA benefit of 2 weeks and having that be paid through the County. This was largely to help protect employees who were not with that employer long enough to build up a balance of time leading up to or during the period of the pandemic.

Since then, ECC is one of the last remaining Counties in the state to continue to offer this benefit as fully paid and have that benefit be available *before* using any of the employee's paid time off. Over the last several years, the trend for the number of FMLA claims has continued to grow at a significant rate from 66 in 2021, 114 in 2022, 130 in 2023 and over 200 expected in 2024. From a cost perspective, in 2023 ECC paid out a total of 2,217 hours of FMLA totaling \$62,606.45. As of July this year (2024), ECC has already paid out 2,695.7 hours totaling \$84,236.91 and is on track to double last year's totals.

To help in better understanding the demographic of users, HR did an analysis of the employee's currently utilizing this benefit. In that analysis, it was determined that the average length of service for employees who were utilizing this benefit was 8 years with the average PTO balance of that employee being between 200-300 hours. Based on this data, it would suggest that the integrity of what the benefit was originally planned for is no longer serving the intended purpose. HR is suggesting that we still maintain this benefit, however, position the 2 weeks paid benefit *after* exhaustion of all other provided benefit time so it can be focused on employees who are in most need of it. This is also more consistent with how other counties reference this benefit.

11.2- Payment Upon Separation. HR has reviewed several key criteria to better understand trends as it relates to employee turnover. One of the criteria evaluated was the average length of service of those employees turning over and based on our analysis, it was determined that a majority was happening between years 1-3. This is also consistent with the rest of the marketplace. The concern lies in how and where ECC is applying some of their separation payment practices. For example, when looking at the current workforce (663) and excluding those employees who were hired on or before November 3, 2013 (164), which is the group that was originally separated and grandfathered into the last policy amendment, we are left with 499 employees. When reviewing the years of service for employees up to year 3, they are as follows:

- Employees Hired in 2024= 56/499 or **11%**
- Employees with 1 year of service= 91/499 or **18%**
- Employees with 2 years of service= 80/499 or **16%**
- Employees with 3 years of service= 59/499 or **12%**
- Employees at the County 3 yrs or less= 286/499 or **57% (43% of overall workforce)**

Additionally, from an employee ROI (return on investment) perspective, it generally takes employees 1-2 years before they are fully trained and productive in their roles. Based on this analysis, it would be HR's recommendation that any separation payment practices not begin until after 3 years of service with the County. Progressively, it would also be HR's recommendation that any separation payments be used as a retention strategy tool with employees to honor their service contributions.

With these recommendations, the new policy would be modified in eligibility status only with the payout hours remaining the same. Specific updates are as follows:

- 1- Employees must have at least ~~1~~ 3 years with the County to be eligible for any separation payment instead of just 1.
- 2- The next progression of separation payments would change from ~~1-3 years of service~~ to 3-5 years of service.
- 3- The next progression going from ~~3-10~~ years to 5-10 years and therefore matching the years of service requirement to be fully vested with WRS.

From a budget standpoint, this should represent a cost savings for the County although it's harder to calculate due to the unknown nature of upcoming employee turnover. In 2023, the County distributed a total of \$363,386 for employee separations between cash payouts and Pelion (post-employment health plan record keeper) and has distributed \$171,400.51 through June 30th of 2024. Based on our employee trends, this action would represent cost savings while promoting employee retention.

13- PTO Service Credit at Hire- language was added and modified to ensure that all offers outside of our standard policy, be reviewed with the appropriate authorizing parties to ensure consistent and equitable practices across the County.

POLICY 425 PAID TIME OFF (PTO)

1. **Purpose.** To provide employees with a flexible means of utilizing paid leave time for planned and unplanned absences. Paid Time Off (PTO) can be utilized for any purpose, subject only to necessary request and approval procedures consistent with County and department policies.
2. **Eligibility.** Regular status employees working at least 20 hours per week (.50 FTE) are eligible for the benefits documented herein. Part-time employees working less than 20 hours per week (.50 FTE), temporary employees and seasonal employees as defined in Eau Claire County Policy 001 Definitions are not eligible.
3. **Definitions.**
 - 3.1 **Paid Time Off (PTO).** A benefit plan which consolidates all leave benefits into a single “account” of paid leave, for which the employee is responsible for managing.
 - 3.2 **Extended Leave Bank (ELB).** A bank which may be utilized for absences due to medical necessity for the employee or the employee’s immediate family, or for qualified FMLA absences, of more than 24 consecutively scheduled hours.
 - 3.3 **Benefit Time.** Refers to both PTO and ELB time.
 - 3.4 **Family Medical Leave Act (FMLA).** Provides time off for various medical and military purposes as defined by State and Federal law.
 - 3.5 **Planned PTO.** Requested and approved prior to the date for which the employee is requesting leave.
 - 3.6 **Unplanned PTO.** Requested or reported on the date the employee will not be reporting to work.
 - 3.7 **Post-Employment Health Plan (PEHP)/Health Trust Account.** An employee benefit to help pre-fund the future cost of health care expenses.
 - 3.8 **Creditable Employment.** Years of service with the County working in a regular full- or part-time position beginning with the Employee’s anniversary date as defined by Eau Claire County Policy 001 – Definitions and ending with the date of separation. Employment in a seasonal or temporary position is not considered creditable employment for purposes of PTO.

POLICY 425 PAID TIME OFF (PTO)

Effective Date: November 3, 2013

Revised Date: November 2021, October 2022

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4. Accrual.

4.1 All full-time employees hired into regular status positions will begin employment with a PTO balance of 40 hours.

4.1.1 Exempt Supervisory will begin employment with a PTO balance of 80 hours.

~~4.1.1~~

4.2 Part-time employees who are eligible to earn and use PTO will begin employment with a pro-rated number of hours, equivalent to one week.hours

~~Part-time employees who are eligible to earn and use PTO will begin employment with a pro-rated number of hours, equivalent to one week.~~

Example: A .73 FTE employee will begin employment with 29.2 hours of PTO (40 hours*.73 FTE = 29.2 hours)

4.3 Full-time employees will accrue PTO according to the following accrual rates:

Length of Service	Hours Per Pay Period	Days Per Year	Maximum Accrual Hours
0 – 5 th Anniversary	6.4 hours	20.80 days	500 hours
5 – 10 th Anniversary	8.0 hours	26.00 days	500 hours
10 – 15 th Anniversary	9.5 hours	30.88 days	500 hours
After 15 th Anniversary	11 hours	35.75 days	500 hours

4.4 Exempt supervisors y levels will accrue PTO according to the following accrual rates:

Length of Service	Hours Per Pay Period	Days Per Year	Maximum Accrual Hours
0 – 5 th Anniversary	8.0 hours	26.00 days	500 hours
5 – 10 th Anniversary	9.5 hours	30.88 days	500 hours
10 – 15 th Anniversary	11 hours	35.75 days	500 hours
After 15 th Anniversary	12.5 hours	40.63 days	500 hours

4.5 Part-time employees working at least 20 hours per week (.50 FTE) will earn PTO accruals based on the PTO accrual schedule in Section 4.2 at a prorated amount based on their percentage of full-time equivalency (FTE).

Example: A .73 FTE employee who has been employed for 4 years would earn 4.7 hours of PTO per pay period. (.73FTE*6.4 hours = 4.7 hours per pay period)

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4.5.1 4.4.1 Part-time employees may accrue up to a maximum of 200 hours PTO hours.

4.6 PTO will not accrue during unpaid leaves or worker's compensation leave.

4.7 Part-time employees who transfer into a full-time position or whose hours are increased to full-time will be placed on the PTO accrual schedule based on their creditable employment with Eau Claire County. The employee's current PTO balance will transfer with the employee.

5. Minimum Usage Requirements.

5.1 Unless otherwise outlined in department work rules, non-exempt employees will use PTO in increments rounded to the nearest tenth of an hour as outlined in Policy 509, Timekeeping.

6. Planned PTO.

6.1 Employees must request Planned PTO as far in advance as practicable and must be approved in advance by the Department Head or designee, but not less than 24 hours in advance. Individual departments may require more advance notice for scheduled absences. Employees will follow department procedures for requesting PTO. PTO requests may be denied based on the needs of the department and the scheduled time off of other department employees.

6.2 Department Heads or designees may approve planned PTO requests of less than 24 hours' notice on a case by case basis.

7. Unplanned PTO.

7.1 Employees must report the use of Unplanned PTO at least one (1) hour prior to the start of the employee's scheduled shift, or as soon as practicable in cases of emergency or development of illness during the employee's work shift. Individual departments may require more advance notice for unscheduled absences. Employees will follow department procedures for requesting PTO.

8. Absence due to Illness or Medical Necessity

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8.1 Employees who are ill should not report to work. Department Heads or supervisors will assess the health of an employee and, if the employee is deemed to be "too sick to work", the Department Head or supervisor can send the employee home and will notify HR. If this occurs, the employee will be required to supplement the missed time according to Policy 509, Timekeeping.

8.2 If the absence qualifies as FMLA, Eau Claire County Policy 411, Leaves – Family, Medical, & Military will apply. The appropriate medical certification form(s) will be required.

8.3 After a medical absence, a physician's statement may be required to be submitted to Human Resources on the employee's first day back to work attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

8.3.1 Any work restrictions must be stated clearly upon the employee's return to work. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. PTO may be denied for any employee required to provide a doctor's statement until such a statement is provided.

8.4 The County has the right to arrange a second medical opinion to determine the validity of an employee's worker's compensation or illness claim, or to obtain information related to restrictions or an employee's ability to work at its own expense.

9. Unpaid Leave.

9.1 Generally, unpaid leave may not be taken until such time that the PTO account has been exhausted, as well as the ELB account if an employee would be eligible to use the ELB.

9.2 In the event of a temporary reduction in hours as scheduled by the County, an employee may take unpaid time if that employee's total balance of PTO and ELB hours is 40 hours or less.

9.3 If an employee's PTO balance is exhausted, the employee will revert to unpaid time. If this occurs without the prior authorizations of the Department Head and the director, the employee may be subject to corrective or disciplinary action.

10. FMLA.

~~10.1~~ State of Wisconsin FMLA. Eau Claire County offers two weeks of paid leave **after exhaustion of all available time accrual balances such as PTO, Comp time and ELB without requiring the use of benefit time** during approved Wisconsin FMLA.

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Leave will be paid at an employee's normal rate for normally scheduled hours. Any remaining leave may be taken unpaid, or supplemented with accrued benefit time.

10.2 Federal FMLA. Employees may be required to use all accrued paid leave time before receiving leave without pay.

11. Payment Upon Separation. Employees who leave the employ of the county in good standing through providing adequate notice as defined in Policy 105 or employees separated by the county for other than disciplinary or performance reasons will receive payment for unused PTO as outlined below.

11.1 Regular full-time employees hired on or before November 3, 2013 who leave their position in good standing will be eligible for PTO/ELB separation pay as follows:

11.1.1 Less than 10 years of employment. For an employee with less than 10 years of creditable employment in a regular position the employer will pay the total accumulated amount of PTO and ELB into the post-employment health plan as provided in 11.1.5 to a maximum of 180 hours at the employee's rate of pay at separation

11.1.2 10 years of employment. For an employee with 10 years or more of creditable employment in a regular position the employer will pay the total accumulated amount of PTO and ELB to a maximum of 480 hours with the first 200 hours paid in cash and the remainder into the post-employment health plan as provided in 11.1.5 at the employee's rate of pay at separation.

11.1.3 20 years of employment. For an employee with 20 years or more of creditable employment in a regular position the employer will pay the total accumulated amount of PTO and ELB to a maximum of 640 hours with the first 200 hours paid in cash and the remainder into the post-employment health plan as provided in 11.1.5 at the employee's rate of pay at separation.

11.1.4 20 years of employment and 50 years of age or retiring. For an employee with 20 years or more of creditable employment in a regular position, and 50 years of age or retiring, the employer will pay the total accumulated amount of PTO and ELB to a maximum of 1,000 hours with the first 200 hours paid in cash and the remainder into the post-

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employment health plan as provided in 11.1.5 at the employee's rate of pay at separation.

- 11.1.5** Election of Form of Benefit. Within thirty (30) days of receiving written notice of an employee's termination, the employer will elect the form in which the terminating employee will receive the Benefit. The Benefit can only be paid in one of the two forms outlined below. In making the election, the employer will consider several established factors including the terminating employee's access to other health insurance coverage, the value of the terminating employee's unused accumulated sick leave and extra retirement pay, and the ability of the terminating employee to demonstrate the need for coverage. The employer will notify the terminating employee in writing of the election made by the employer.

11.1.5.1 PRIME Trust, or the Medical Plan Trust.

11.1.5.2 Retirement Plan Trust and or 457 (b).

- 11.2** Regular full-time employees hired after November 3, 2013 who leave their position in good standing will be eligible for PTO separation pay as follows:

- 11.2.1** Less than ~~three one~~ years of employment. For an employee with less than ~~three one~~ years of creditable employment in a regular position, any benefit time is forfeited.

- 11.2.2** At least ~~three one~~ but less than ~~five three~~ years of employment. For an employee with at least ~~three one~~ but less than ~~five three~~ years of creditable employment in a regular position the employer will pay the total accumulated amount of PTO to a maximum of 80 hours in cash at the employee's rate of pay at separation.

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- 11.2.3** At least ~~five three~~ but less than 10 years of employment. For an employee with more than ~~five three~~ but less than 10 years of creditable employment in a regular position the employer will pay the total accumulated amount of PTO to a maximum of 150 hours in cash at the employee's rate of pay at separation.

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- 11.2.4** 10 years of employment. For an employee with 10 years or more of creditable employment in a regular position the employer will pay the total accumulated amount of PTO to a maximum of 350 hours with the first 200 hours paid in cash and the remainder into the post-

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employment health plan as provided in 11.2.6 at the employee’s rate of pay at separation.

11.2.5 20 years of employment. For an employee with 20 years or more of creditable employment in a regular position the employer will pay the total accumulated amount of PTO to a maximum of 500 hours with the first 200 hours paid in cash and the remainder into the post-employment health plan as provided in 11.2.6 at the employee’s rate of pay at separation.

11.2.6 Election of Form of Benefit. Within thirty (30) days of receiving written notice of an employee’s termination, the employer will elect the form in which the terminating employee will receive the Benefit. The Benefit can only be paid in one of the two forms outlined below. In making the election, the employer will consider several established factors including the terminating employee’s access to other health insurance coverage, the value of the terminating employee’s unused accumulated sick leave and extra retirement pay, and the ability of the terminating employee to demonstrate the need for coverage. The employer will notify the terminating employee in writing of the election made by the employer.

11.2.6.1 PRIME Trust, or the Medical Plan Trust.

11.2.6.2 Retirement Plan Trust and or 457 (b).

11.3 Regular part-time employees who leave their position in good standing will be eligible for PTO separation pay as follows:

Length of Service	% of payout at time of separation	Maximum Payout Hours
0 – 1 st ^d Anniversary	0	0 hours
1 st – 3 rd Anniversary	20%	40 hours
3 rd – 5 th Anniversary	25%	50 hours
5 th - 10 th Anniversary	50%	100 hours
10 th -15 th Anniversary	75%	150 hours
After 15 years	100%	200 hours

11.4 Employees separated for disciplinary or performance reasons, or fail to provide an adequate notice of intent to separate, including working during the full notice period in accordance with Policy 105 Separation from Employment, will receive no separation benefit.

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12. Conversion.

When an employee with vacation leave and sick leave is transferring into a position with PTO accrual, the employee's total balance of vacation and sick will be converted to PTO, hour for hour up to 280 hours. Any hours in excess of 280 will be converted hour for hour into an ELB account.

13. PTO Service Credit at Hire.

13.1 In accordance with Section 4.1, eligible employees will begin employment with a PTO balance equivalent to one week.

13.2 A Department Head may submit a written request ~~recommend~~ to the Human Resource Director for approval that a new hire may be given additional initial PTO balance in recognition of ~~credit for length of service for~~ employment experience directly related to the position for which the employee is being hired. The recommendation must be in writing and based on the Department Head's assessment of the employee's qualifications beyond the minimum requirements, recruitment considerations, or length of similar service with a previous employer.

13.3 ~~The length of service credit plus the employee's subsequent actual length of service with the County will be the basis for future accrual determinations.~~ No additional length of service credit shall be granted after initial hire.

14. Extended Leave Bank.

14.1 An employee who is sick uses their PTO account for the missed time. Any time a single occurrence illness/injury results in the loss of more than 24 consecutively scheduled work hours, an employee with an ELB is eligible to use time from that bank. When that option is selected by the employee, they may choose for the deduction to revert back to the first day, so that the first 24 hours are deducted from the ELB (not the PTO account), plus the additional missed days. This should be documented as ELB on the employee timesheet.

14.1.1 To utilize the ELB, the employee may be asked to submit documentation from a physician to verify illness or injury.

14.1.2 The County reserves the right to have a second medical opinion at its own expense.

POLICY 425 PAID TIME OFF (PTO)

Effective Date: November 3, 2013

Revised Date: November 2021, October 2022

Eau Claire County
Employee Policy Manual

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14.1.3 The ELB may be used for a single occurrence illness/injury results in the loss of more than 24 hours' time to care for an immediate family member.

15. Death While An Active Employee.

15.1 All accumulated unused PTO and ELB for which the employee may have otherwise been eligible will be transferred to the Post Employment Health Plan (PEHP)/Health Trust Account as defined in Eau Claire County Policy 603.

15.1.1 If there is not a surviving qualified family member as defined in the Post Employment Health Plan policy, payment will be made to a deferred compensation plan.

16. Restrictions.

16.1 An employee cannot be paid for time at work and receive PTO pay for the same time.

16.2 PTO cannot be taken in excess of an employee's normally scheduled hours; or FTE.

16.3 PTO cannot be used before it is earned or in the same payroll period in which it is earned.

16.4 Employees voluntarily separating from employment cannot use PTO during the notice period required by Policy 105 Separation from Employment unless authorized by their direct supervisor and department head. Employees must work their last day of employment.

16.5 Upon written request, the County may allow employees to use accrued paid time during the initial three (3) day waiting period for worker's compensation benefits.

16.5.1 Following the initial three (3) day waiting period, employees may not supplement workers' compensation benefits by utilizing accrued paid time or any other means available to them through the County benefit program. Employees will receive benefits as outlined by, and in accordance with the Wisconsin Workers' Compensation Act.

POLICY 425 PAID TIME OFF (PTO)

Effective Date: November 3, 2013

Revised Date: November 2021, October 2022

Eau Claire County
Employee Policy Manual

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AMENDING SECTIONS 4, 10, 11, AND 13 OF HUMAN RESOURCES POLICY 425 – PAID TIME OFF (PTO) TO UPDATE THE POLICY REGARDING USE OF EAU CLAIRE COUNTY FMLA PTO, TO PROVIDE A STANDARD PTO BALANCE TO NEWLY HIRED EXEMPT SUPERVISORY PERSONNEL, TO MODIFY THE PTO SERVICE CREDIT AT HIRE PRACTICE, AND TO MODIFY THE PAYMENT UPON SEPARATION BASED ON YEARS OF CREDITABLE EMPLOYMENT

WHEREAS, through a review of Eau Claire County policy 425 – Paid Time Off (PTO) language in sections 4, 10, 11, 13 is modified with changes to address the use of Eau Claire County FMLA PTO, to provide a standard PTO balance to newly hired exempt supervisory personnel, to modify the PTO service credit at hire practice, and to modify the payment upon separation based on years of creditable employment; and

WHEREAS, these changes are more consistent with practices both in Eau Claire County and other counties in the area; and

WHEREAS, these changes allow for consistency in application and use of PTO; and

WHEREAS, these changes help promote employee retention and fairness in application; and

WHEREAS, it is believed these changes will have a positive fiscal impact for the County; and

WHEREAS, the proposed changes to Policy 425 are attached and incorporated into this resolution.

NOW, THEREFORE BE IT RESOLVED, the Eau Claire County Board of Supervisors hereby approves the attached changes regarding use of Eau Claire County FMLA PTO, to provide a standard PTO balance to newly hired exempt supervisory personnel, to modify the PTO service credit at hire practice, and to modify the payment upon separation based on years of creditable employment; and

BE IT FURTHER RESOLVED, the changes to Policy 425, which is attached and incorporated into this resolution, are hereby approved.

1 ENACTED:
2

3 **Committee on Finance and Budget**

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

15
16 Dated this _____ day of September,2024.
17

18
19
20 **Committee on Human Resources**

21		AYE	NAY	ABSTAIN
22	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	Supervisor Allen Myren			
24	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25	Supervisor Larry Hoekstra			
26	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Supervisor Cory Sisk			
28	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	Supervisor Heather DeLuka			
30	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31	Supervisor Jim Schumacher			

32
33 Dated this _____ day of September 2024.
34

35 SM/yk
36
37

FACT SHEET

TO FILE NO. 24-25/066

SECTION 1. This proposed increase is for the dog license tax. The finance department identified that there was need to increase the cost to obtain a dog license to cover our financial commitment to the Humane Association. A Supplemental Fact Sheet has been provided by County Clerk Sue McDonald to detail out this request.

Fiscal Impact: Anticipated increase in revenue of \$7800 after expenses have been paid.

SECTION 2-9, 12. These proposed fees, passed by the planning and development committee on July 23, 2024 by a vote of 4 approved 0 denied are to cover increased operating expenses.

Fiscal Impact: Anticipated increase of revenue of \$13,490.

SECTION 10. This proposed fee was passed by the Airport Commission on August 16, 2024 by a vote of 7 approved 0 denied. A change is proposed to the fuel flowage fee charged on all aviation fuel pumped at the Airport. The fuel flowage fee has not changed in at least 18 years and the increase is being proposed to offset operational costs and decreased revenue from lower fuel sales.

Fiscal Impact: Anticipated increase in revenue of \$20,000.

SECTION 11. These proposed fees, passed by the highway committee on July 11, 2024 by a vote of 5 approved, are requested as the current costs to review exceed the fee amount.

Fiscal Impact: Costs and fees will break even.

SECTION 13-15. These proposed fee increases and additions passed by the parks and forest committee on August 12, 2024 by a vote of 5 approved 0 denied, were made after a review of comparable competing campgrounds fee structures, consistency in pricing for small and large shelters in park system, the addition of new electric sites, and rising costs of product for services provided in the parks.

Fiscal Impact: Anticipated increase of revenue of \$77,100.

SECTION 16. That the dry storage fees at the Expo Center Exhibit buildings A, C-D listed in Subsection B. of Section 15. and the annual park passes sold for 2025 in Section 13. are in effect upon the date of enactment of this ordinance by the Eau Claire County Board.

SECTION 17. That all other fees are in effect on January 1, 2025.

Respectfully Submitted,
Sharon McIlquham
Corporation Counsel
SGM/yk

FACT SHEET

UPDATE TO DOG LICENSING FEE PAID TO COUNTY

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

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

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

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

The last fee increase we had was in 2020. We are recommending the following changes starting in 2025. All regular dog licenses would have a \$2.00 increase. Half-year licenses would have a \$1.00 increase. The municipalities charge a fee above and beyond what they must pay us, so they bring in revenue from this as well.

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

Using the number of and types of licenses sold in 2023, with the fee increases, our county-retained revenue would be approximately \$59,700 / year. That would cover our normal expenses of buying the license tags and putting required public notices in the paper notifying people to license their dogs as well as the Humane Association minimum contracted amount of \$51,900. It would allow us to have some funding for future increases or claims. If there is any extra each year it will also to go the Humane Association. We do not keep anything above and beyond our expenses.

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

Sue McDonald
County Clerk

2
3 TO AMEND SECTION 4.30.070 OF THE CODE: DOG LICENSE TAX; TO AMEND
4 SECTION 4.30.080 OF THE CODE: PLANNING AND DEVELOPMENT PUBLICATIONS,
5 PHOTOCOPIES, DIGITAL DATA ON CD-ROM AND PAPER COPIES FROM PLOTTER;
6 TO AMEND SECTION 4.35.090 OF THE CODE: PERMIT, VARIANCE, REZONING,
7 SPECIAL EXCEPTION, SIGN AND LAND USE FEES; TO AMEND SECTION 4.35.092 OF
8 THE CODE: SHORELAND PROTECTION OVERLAY DISTRICT FEES; TO AMEND
9 SECTION 4.35.095 OF THE CODE: AIRPORT ZONING FEES; TO AMEND SECTION
10 4.35.110 OF THE CODE: SUBDIVISION CONTROL CODE REVIEW FEES; TO AMEND
11 SECTION 4.35.160 OF THE CODE: STORM WATER MANAGEMENT AND EROSION
12 CONTROL FEES; TO AMEND SECTION 4.35.165 OF THE CODE: LAND CONSERVATION
13 FEES; TO AMEND SECTION 4.35.170 OF THE CODE: PROPERTY ADDRESSING FEE; TO
14 AMEND SECTION 12.06.020 A. OF THE CODE: FUEL FLOWAGE FEE; TO AMEND
15 SECTION 12.34.320 OF THE CODE: ENTRANCE PERMITS; TO AMEND SECTION
16 15.01.110 OF THE CODE: PERMIT FEES; TO AMEND SECTION 16.30.040 OF THE CODE:
17 FEES AND CHARGES; TO AMEND SECTION 16.30.520 OF THE CODE: COUNTY
18 FOREST USE REGULATIONS; TO AMEND SECTION 16.33.020 OF THE CODE: RENTAL
19 RATES FOR PRIVATE, OTHER ORGANIZATIONS AND INDIVIDUALS;

20
21 The County Board of Supervisors of the County of Eau Claire does ordain as follows:

22 SECTION 1. That Section 4.30.070 of the code be amended to read:

23 4.30.070 Dog License Tax.

24
25 The county clerk shall charge ~~\$6.00~~\$8.00 for a neutered male dog or spayed female dog,
26 upon presentation of evidence that the dog is neutered or spayed, and ~~\$17.00~~\$19.00 for an un-
27 neutered male dog or un-spayed female dog, or one half of these amounts if the dog became 5
28 months of age, after July 1 of the license year. The county clerk shall charge the statutory rate
29 for a kennel license.
30

31
32 SECTION 2. That Section 4.30.080 of the code be amended to read:

33
34 4.30.080 Planning and development publications, photocopies, digital data on CD-ROM
35 and paper copies from Plotter.

36 A. The department of planning and development shall charge for the publications
37 and photocopies enumerated below as follows:

- 38 1. Zoning and subdivision ordinance ~~\$15.00~~\$40.00
- 39 2. County or Local Comprehensive Plans \$60.00

40 B. The department of planning and development shall charge for digital data
41 as follows: GIS Services \$ 60.00 per half hour.

42 C. The department of planning and development shall charge for paper copies of
43 orthophotography air photos, building/site plans and parcel maps from the plotter or printer as
44 follows:

- | | | | |
|----|------|--------------|---|
| 45 | 1. | 8.5" x 11" | \$ 5.00 |
| 46 | 2. | 11" x 17" | \$ 7.00 |
| 47 | 3. | 24" x 36" | \$15.00 |
| 48 | 4. | 36"x 38" | <u>\$25.00</u> |
| 49 | 4.5. | Custom Order | \$30.00 plus |
| | | | \$ 5.00 <u>15.00</u> per sheet |

SECTION 3. That Section 4.35.090 of the code be amended to read:

4.35.090 Permit, variance, rezoning, special exception, sign and land use fees. The following fee schedule shall apply:

- A. Residential, forestry and agriculture districts.
 - 1. Principal uses: ~~\$ 250.00~~ 260.00
 - 2. Accessory uses and additions:
 - a. 0 to 200 sq. ft. \$ ~~55.00~~ 60.00
 - b. 200+ sq. ft. \$ ~~.28.29~~ /sq. ft.
 - c. Maximum fee \$ ~~250.00~~ 260.00
- B. Commercial and industrial districts.
 - 1. Principal uses:
 - a. 0-1,000 sq. ft. \$ ~~250.00~~ 260.00
 - b. 1,000 + sq. ft. \$ ~~.28.29~~ /sq. ft.
 - c. Maximum fee \$ ~~3500.00~~ 3,600.00
 - 2. Accessory uses:
 - a. 0-500 sq. ft. \$ ~~120.00~~ 125.00
 - b. 500 + sq. ft. \$ ~~.28.29~~ /sq. ft.
 - c. Maximum fee \$ ~~3500.00~~ 3,600.00
 - 3. Additions: See principal and accessory fees.
- C. Change of use. \$ ~~200.00~~ 205.00
- D. Signs
 - 1. All signs \$ ~~100.00~~ 105.00
 - 2. Billboards \$ ~~245.00~~ 250.00
- E. Variances \$ ~~550.00~~ 575.00
- F. Appeals \$ ~~550.00~~ 575.00
- G. Conditional use permits \$ ~~550.00~~ 575.00
- H. Rezoning \$ ~~550.00~~ 575.00
- I. One time temporary use fee per site \$ ~~60.00~~ 65.00
- J. Rezoning and comprehensive plan \$ ~~80.00~~ 85.00
surcharge for mapping
- K. Home businesses \$ ~~200.00~~ 205.00
- L. Text amendments \$ ~~550.00~~ 575.00
- M. Wind energy systems \$ ~~250.00~~ 275.00
- N. Refunds
 - 1. Land use Paid fee minus \$ 55 Administrative fee
 - 2. Conditional use Paid fee minus \$ 75 Processing fee
Variance/Appeals \$275 Administrative fee
\$ 25 Vendor fee
 - 3. Rezoning Paid fee minus \$ 75 Processing fee
\$275 Administrative fee
\$ 25 Vendor fee
- O. Temporary structures
 - 1. Special events
 - a. Total land less than 10 acres \$200.00 Zoning fee
 - b. Total land 10 acres or greater \$400.00 Zoning fee
- P. Floodplain overlay district \$ ~~100.00~~ 105.00

When construction begins prior to the issuance of a land use permit or when a use precedes the application for a rezoning or conditional use permit, a double fee will be assessed.

SECTION 4. That Section 4.35.092 of the code be amended to read:

4.35.092 Shoreland protection overlay district fees.

A.	Shoreland fees.		
1.	Principle structure		\$ 250.00 <u>260.00</u>
a.	Zoned town fee		\$ 100.00 <u>105.00</u>
2.	Accessory structure. Alterations and additions		
a.	0 to 200 sq. ft		\$ 55.00 <u>60.00</u>
b.	Greater than 200 sq. ft.		\$.28 .29 per sq. ft.
c.	Maximum fee		\$ 250.00 <u>260.00</u>
d.	Zoned town fee		\$ 55.00 <u>60.00</u>
3.	Stairways/walkways		\$ 100.00
4.	Filling and grading permit		\$ 290.00 <u>330.00</u>
5.	Mitigation plan		\$ 100.00
6.	Treated impervious surfaces exemption		\$ 100.00
7.	Conditional use		\$ 550.00 <u>575.00</u>
8.	Variance/appeals		\$ 550.00 <u>575.00</u>
9.	Refunds		
a.	Land use		
b..	Conditional use/ Variances/Appeals	Paid fee minus	\$ 75.00 Processing fee \$ 275.00 Administrative fee \$ 25.00 Vendor fee
c.	Rezoning	Paid fee minus	\$ 75.00 Processing fee \$ 275.00 Administrative fee \$ 25.00 Vendor fee \$ 75.00 Mapping fee

*Zoning district fees are applicable to shoreland areas.

SECTION 5. That Section 4.35.095 of the code be amended to read:

4.35.095 Airport zoning fees. The following schedule shall apply:

A.	Principal structures:		
1.	Zones A, 1, & 2		\$ 100.00 <u>125.00</u>
2.	Zone 3 (over 35 ft. in height)		\$ 100.00 <u>125.00</u>
B.	Accessory structures and additions:		
1.	Zones A, 1, & 2		\$.28 <u>29</u> /sq.ft. (Maximum \$100.00) (Minimum \$ 55.00 <u>60.00</u>)
2.	Zone 3 (over 35 ft. in height)		\$.28 <u>29</u> /sq.ft. (Maximum \$100.00) (Minimum \$ 55.00 <u>60.00</u>)
C.	Variances/appeals		\$ 550.00 <u>575.00</u>
D.	Conditional use		\$ 550.00 <u>575.00</u>
E.	Refunds		
1.	Land use	Paid fee minus	\$ 55.00
2.	Conditional use/ Variances/Appeals	Paid fee minus	\$ 75.00 Processing fee \$ 275.00 Administrative fee \$ 25.00 Vendor fee

SECTION 6. That Section 4.35.110 of the code be amended to read:

4.35.110 Subdivision Control Code Review Fees. The following fee schedule shall apply:

A.	Plat Review	\$480.00 plus \$95.00 per lot
B.	Certified Survey Map Review	\$245.00 plus \$95.00 per lot
C.	Mapping	\$120.00 per lot
D.	Final Plat	\$270.00
E.	Variance/Appeal/Committee Review	\$220.00 <u>225.00</u>

When a land division is recorded with the register of deeds office that requires review under the subdivision control code and precedes approval of the subdivision (certified survey map or plat) by the department of planning and development or the committee on planning and development, a double fee shall be assessed

SECTION 7. That Section 4.35.160 of the code be amended to read:

4.35.160 Storm water management and erosion control fees. The following fee schedule shall apply:

A.	Preliminary erosion control	\$290.00 <u>330.00</u>
B.	Small site construction erosion control	\$290.00 <u>330.00</u>
	(Payment for preliminary erosion control for the same site will be subtracted)	
C.	Large site construction erosion control	\$290.00 + \$0.50/4,000 sq. ft. disturbance
	(Payment for preliminary erosion control for the same site will be subtracted)	
D. <u>C.</u>	Preliminary storm water review	\$500.00 <u>575.00</u>
E. <u>D.</u>	Final storm water review	\$500.00 <u>575.00</u> + \$500 <u>60</u> /4,000 sq. ft. of impervious surface
	(Payment for preliminary storm water for the same site will be subtracted)	
F. <u>E.</u>	Permit amendment, extension, or transfer	
	1.	\$85.00 <u>100.00</u> for small site erosion control.
	2.	\$185.00 plus \$0.25/4,000 sq. ft. disturbed for large site erosion control.
	3. <u>2.</u>	\$300.00 <u>350.00</u> plus \$300 <u>60</u> /4,000 sq. ft. of impervious for storm water.
G. <u>F.</u>	Administrative waiver review	\$ 85.00 <u>100.00</u>
H. <u>G.</u>	Reinspection fee	\$150.00 <u>175.00</u>

SECTION 8. That Section 4.35.165 of the code be amended to read:

4.35.165 Land conservation fees. The following fee schedule shall apply:

A.	Farmland preservation compliance late fee	\$50.00			
B.	Manure storage permit fee				
	1.	New or modified permit fee			
		a.	with a footprint of the liner less than 60,000 square feet	\$450.00 <u>550.00</u>	
			b.	with a footprint of the liner of 60,000 square feet or greater	\$750.00 <u>850.00</u>
	2.	Closure permit fee	\$220.00 <u>250.00</u>		
C.	Technical service fee	\$ 50.00 <u>75.00</u> per hour			

1 SECTION 9. That Section 4.35.170 of the code be amended to read:

2
3 4.35.170 Property addressing fee. The planning and development department shall
4 charge a ~~\$60.00~~70.00 property address application review fee, which includes the issuance of
5 one new property address fee. This fee shall be in addition to any fee charged for a driveway
6 permit or address sign installation fee charge by a municipality.

7 A. Parcel containing between 2-12 unites will have the base fee of ~~\$60.00~~70.00 for
8 the first unit and ~~\$20.00~~25.00 for additional units.

9 B. Parcel containing 13 or more units will have the base fee of ~~\$60.00~~70.00 for the
10 first unit and ~~\$10.00~~15.00 for additional units.

11
12 SECTION 10. That Subsection A. of Section 12.06.020 of the code be amended to read:

13
14 A. There shall be imposed upon the sale of aviation fuel at the airport a fuel flowage
15 fee of ~~\$.080~~.10 per gallon for jet fuel and ~~\$.070~~.08 per gallon for 100LL fuel. The fee shall
16 apply to the sale of all types and grades of aviation fuel and shall be based upon the total number
17 of gallons delivered by bulk oil distributors.

18
19 SECTION 11. That Section 12.34.320 of the code be amended to read:

20
21 12.34.320 Entrance permits.

22 A. Pursuant to Wis. Stat. § 86.07(2), the department shall issue permits for the
23 construction and alteration of driveways/accesses onto the county trunk highway system.

24 B. To offset the costs involved in entrance permit review, the following fees are
25 established:

26 1. Driveways.

27 a. Residential ~~\$100.00~~150.00 outside MPA
28 \$250.00 inside MPA

29 b. Commercial/Industrial ~~\$150.00~~300.00.

30 c. Agricultural/Forestry \$150.00

31 2. ~~Streets, public and private. Public Street/Road/Subdivision~~ ~~\$350.00~~.

32 a. \$500.00 outside MPA

33 b. \$1500.00 inside MPA

34 C. The (MPA) Metropolitan Planning Area is the mapped area that defines the boundary of
35 rural and urbanized limits for state and federal funding opportunities.

36
37 SECTION 12. That Section 15.01.110 of the code be amended to read:

38
39 15.01.110 Permit Fees. The department of planning and development shall charge fees
40 subject to the following schedule:

41 A. Fee Schedule for structures covered under the Uniform Dwelling Code:

42 1. 1 and 2 family dwellings ~~\$60~~62/ sq. ft. of living area
43 including modular exclusive of garages and
44 homes uninhabited basements
45 Minimum Fee ~~\$475.00~~500.00

46
47 2. Conversion of an existing ~~\$60~~62/sq. ft. of living area of
48 structure to 1 and 2 family exclusive uninhabited

1 dwelling basements and garages.
 2 Minimum Fee ~~\$475.00~~\$500.00

3

- 4 3. Manufactured homes/modular homes
 5 a. Unfinished ~~\$255.00~~\$265.00
 6 b. Finished basement (all or part) ~~\$.60~~\$.62/sq. ft.
 7 Minimum Fee ~~\$255.00~~\$265.00

8 Additional permitting and fees shall apply to site-built structures such as decks
 9 that exceed 25 square feet, porches, sunrooms, garages, carports, and similar type additions.

10

11 4. House moved to the site
 12 (foundation with or without
 13 plumbing and electrical) ~~\$525.00~~\$550.00

14

15 5. Additions/alterations to ~~\$~~ ~~.60~~\$.62/sq. ft.
 16 manufactured homes and to the
 17 added/alterd living area
 18 1 and 2 family dwelling houses
 19 Minimum Fee ~~\$150.00~~\$185.00

20

21 6. Miscellaneous: woodstoves,
 22 chimneys, fireplaces, decks,
 23 screen porches, etc. \$150.00

24

25 7. Attached garages additions ~~\$175.00~~\$185.00

26

27 8. Temporary Occupancy Fee \$150.00

28

29 9. UDC Sticker (additional \$ 40.00
 30 with all fees where applicable.)

31

- 32 10. Erosion Control:
 33 a. New 1 or 2 family dwelling ~~\$290.00~~\$330.00
 34 b. Additions ~~\$ 75.00~~\$100.00
 35 c. Manufacture Home Slabs/Piers \$ 50.00

36

37 11. Refunds: Refunds for projects
 38 not started shall be based on the
 39 fee paid minus UDC seal fee of \$ 40.00

40

41 Plan review fee when plans are
 42 required \$100.00

41

42 Erosion control fee of
 43 a. New 1 and 2 family dwelling \$145.00

43

b. Addition \$ 50.00

1	12.	Permit Renewal (2-year renewal)	
2	a.	New 1 and 2 family dwelling	\$255.00 <u>265.00</u>
3	b.	Additions	\$155.00 <u>160.00</u>
4	c.	Decks	\$ 75.00
5			
6	13.	Permission to start construction. <u>Construction permission and inspections.</u>	
7	a.	<u>Permission to start construction</u>	<u>\$175.00</u>
8	b.	<u>Failure to request inspection</u>	<u>\$150.00</u>
9	c.	<u>Reinspection Fee</u>	<u>\$150.00</u>
10			
11	14.	Residential electrical permits: Electrical plans may be required.	
12	a.	Add 1 to 5 circuits	\$130.00 <u>135.00</u>
13	b.	Add more than 5 circuits	\$180.00 <u>185.00</u>
14	c.	Replace service panel only	\$130.00 <u>135.00</u>
15	d.	Replace service panel and	
16		add circuits, misc.	\$180.00 <u>185.00</u>
17	e.	Installing solar panels	
18	i.	0-10 KW	\$180.00
19	ii.	11-20 KW	\$230.00
20	iii.	Over 20 KW	\$360.00
21	f.	Installing solar panels, solar	
22		water heater, wind generator,	
23		misc.:	
24		Two required inspections	\$ 180.00
25	B.	Electrical permits for commercial and agricultural projects:	
26	1.	New commercial or agricultural	
27		structure	\$.415/sq. ft.
28		Minimum fee	\$ 155.00 <u>180.00</u>
29		Maximum fee	\$3,600.00 <u>3750.00</u>
30	2.	Addition to a commercial or agricultural	
31		structure.	\$.415/sq. ft.
32		Minimum fee	\$ 155.00 <u>180.00</u>
33		Maximum fee	\$3,600.00 <u>3750.00</u>
34	3.	Electrical miscellaneous:	
35	a.	Add 1 to 5 circuits <u>1-5 circuits (Minimum Fee)</u>	\$ 180.00
36	b.	Add more than 5 circuits <u>6-10 circuits</u>	\$ 260.00 <u>230.00</u>
37	c.	<u>11-20 circuits</u>	<u>\$ 280.00</u>
38	d.	<u>21 or more circuits</u>	<u>\$ 280.00 plus \$20 per circuit</u>
39			<u>over 21</u>
40	e.	<u>Service</u>	<u>\$180.00</u>
41		e. Replace service panel only	\$ 155.00
42	f.	<u>Service Upgrade</u>	<u>\$180.00</u>
43		d. Replace two electrical	

1		panels only	\$ 180.00
2	g.	Feeder	\$ 40.00/ea.
3	e.	Replace more than two	
4		electrical panels	\$ 255.00
5	h.f.	Upgrade commercial/	
6		agricultural building	
7		electrical – minimum	\$ 155.00
8	i.g.	Upgrade commercial/	
9		agricultural building electrical	
10		- up to 4 inspections needed	\$ 460.00
11	j.h.	Installing solar panels	
12	i.	0-10 KW	\$ 180.00
13	ii.	11-20 KW	\$ 320.00
14	iii.	21-50 KW	\$ 360.00
15	iv.	Over 50 KW	\$ 360.00 plus \$10.00
16			for every KW over 50 KW
17	k.i.	Installing, solar water	
18		heater, wind generator, misc.:	\$ 180.00

19 ~~C. Reinspection Fee: A fee of \$150.00 may be assessed when it is necessary for the~~
20 ~~inspector to make a reinspection due to the initial inspection request not being completed.~~

21 ~~D.C.~~ Occupation of a dwelling constructed under SPS 320-325 before final inspection:
22 \$1000.00.

23 ~~E.E.~~ Miscellaneous inspections: \$ 60.00/hr.
24 Minimum fee \$ 60.00.

26 SECTION 13. That Section 16.30.040 Subsections: General Usage, Coon Fork County
27 Park and Harstad County Park of the code be amended to read:

29 16.30.040 Fees and charges.

30 A. Fee Administration. It is unlawful for any person to use any facility, shelter or area
31 for which a fee or charge has been established by ordinance without payment of the fee or charge
32 or for failure to properly display a recreation entrance pass on the inside lower left hand corner of
33 the vehicle windshield. Annual passes must be adhered upon receipt to the vehicle windshield only
34 with the pass adhesive and will not be considered valid if not adhered or if adhered with tape or
35 other methods. Motorcycles shall have the annual pass affixed to the windshield or, if no
36 windshield, to a front fork. The committee on parks and forest or parks and forest director, if time
37 does not allow for committee action, shall have authorization to waive vehicle entrance fees for
38 volunteers performing work or training that would benefit the citizens of Eau Claire County.

39 B. Fees. Fees shall not be charged to Eau Claire County departments. At the discretion
40 of the Parks and Forests Director, fees may be charged to other state and local governmental
41 agencies, groups, and associations. The following fees shall be charged, unless otherwise
42 specified:

44 **General Usage Fees**

45 Recreation Area Entrance Fee

1	per motor vehicle	\$5.00 6.00 daily or \$30.00 <u>35.00</u> annually
2	Additional Annual Entrance Stickers	\$10.00 <u>15.00</u> for same household
3	Senior Citizen 65 or older	\$ 5.00 daily or \$20.00 <u>25.00</u> annually
4	Required at boat launches, county parks, Evergreen ski trail, Lake Eau Claire beach and	
5	Tower Ridge Recreation area (from April 1 to December 1) including disc golf area. Buses	
6	for non-school related functions \$6.00 daily fee, buses for school related functions exempt	
7	from fees. A registered camper shall be granted up to two free vehicle passes per site for	
8	the duration of the camping.	
9	Replacement Annual	
10	Entrance Sticker	\$10.00 <u>15.00</u>
11	Boat Dealers/commercial	
12	Watercraft launch permit	\$50.00/annually
13	Rental of tree planting machine	\$60.00/\$40 per 1000 beyond first 1000 trees
14		charge.
15	Permit for Driveway	
16	off County Forest Roads	\$35.00
17	Special Event Participation Fee	\$5.00 per person
18		\$4.00 per person for nonprofit and government
19		organization events
20	Special Transportation Permit	\$30.00
21	Lion's Group Camp	\$40/night with a maximum of 6 nights
22	<u>Wedding Event Permit</u>	<u>\$200.00</u>

23

24 **Coon Fork County Park Fees**

25	Picnic Shelter	\$35.00/reservation, with a maximum of 10
26		vehicle passes issued per reservation.
27	Camping	\$20.00 <u>25.00</u> /night off lake
28		\$120.00 <u>150.00</u> /week off lake
29		\$22.00 <u>27.00</u> /night on lake
30		\$132.00 <u>162.00</u> /week on lake (7 nights for price of 6)
31		\$12.00/night--off season nonelectrical
32		\$20.00/night--off season electrical
33	Section D. Campsites with	
34	50 amp electric, water	\$29.00 <u>34.00</u> /night
35		\$174 <u>204.00</u> /week
36	Camping Electricity	\$ 5.00/night (no discount for week long camping.)
37	Campground Reservation	\$10.00
38	Reservation transfer	\$ 5.00
39	Paddle boat, canoe and	
40	row boat rental	\$ 8.00/hour
41	Sewage Dumping Station	\$10.00/use for non-registered campers or travelers
42	Firewood Sold in Campgrounds	\$ 7.00/bundle

43

44 **Harstad County Park Fees**

45	Camping	\$ 17.00 <u>20.00</u> /night
46		\$ 22.00 <u>25.00</u> /night-electric
47		\$102.00 <u>120.00</u> /week
48		\$132.00 <u>150.00</u> /week--electric
49		\$ 12.00/night—off season

1	Wireless microphones/each/event.....	\$ 50.00
2	<u>Daily usage fee.....</u>	<u>\$ 10.00</u>
3	Replacement cost	Actual Cost
4	Portable PA system/each/event.....	\$ 75.00
5	Replacement cost	Actual Cost
6	P.A. System/event.....	\$ 75.00
7	<u>Daily usage fee.....</u>	<u>\$ 10.00</u>
8	On site personnel/person/hour (requested during event)	\$ 45.00
9	Skid Steer/operator/hour	\$ 75.00
10	Key deposit/each.....	\$ 100.00
11	Garbage removal (excessive).....	Actual Cost
12	Event holder responsible for removal of excessive amount of trash.	
13	Extra ordinary setup/clean-up/person/hour.....	\$ 50.00
14	B. Dry storage shall be at the following rate per building per season subject to a	
15	minimum \$50.00 per contract charge:	
16	Exhibit building A/per square foot (66' x 200')	\$ 1,752.00
17	Exhibit building C-D/per square foot (66'x 135')	\$ 1,752.00
18	C. Special Services.	
19	Storage or removal of personal property	\$ 25.00
20	Snow removal or other services.....	\$ 40.00/hr

21
22 SECTION 16. That the dry storage fees at the Expo Center Exhibit buildings A, C-D
23 listed in Subsection B. of Section 15. and the annual park passes sold for 2025 in Section 13. are
24 in effect upon the date of enactment of this ordinance by the Eau Claire County Board.
25

26 SECTION 17. That all other fees are in effect on January 1, 2025.
27

28 ENACTED:

29	Committee on Finance & Budget			
30	AYE NAY ABSTAIN			
31	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32	Supervisor Dane Zook			
33	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34	Supervisor Stella Pagonis			
35	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36	Supervisor Jim Schumacher			
37	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38	Supervisor Bob Swanson			
39	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40	Supervisor Jim Dunning			

41
42 Dated this _____ day of _____, 2024

FACT SHEET

TO FILE NO. 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 AND BUDGET MITIGATION RECOMMENDATIONS TO THE OVERSIGHT COMMITTEE AND ADMINISTRATOR, WITH NOTICE TO THE COUNTY BOARD.

The Committee on Finance and Budget is responsible for reviewing county finance and budget matters. 2.04.485 B 2 directs the Committee to evaluate when a department or elected office is experiencing a "significant budget overage." The Committee recommends mitigation to the administrator and oversight committee and is responsible and accountable to report to the Board (2.04.140 D).

The amendment clarifies significant budget overage by changing "levy" to "year-to-date, 01-general county funding".

The amendment adds that the Finance Director will provide the Committee on Finance and Budget with projected year-to-date receivables and payables. That gives the Committee a more reliable fiscal projection when making mitigation recommendations to decrease expenditures, increase other revenue sources, and/or transfer funds to cover the overage.

Respectfully submitted by,

Gerald "Jerry" Wilkie
County Board Supervisor District 19

1 Enrolled No.

ORDINANCE

File No. 24-25/021

2
3 Submitted by Supervisor Gerald Wilkie

4
5 TO AMEND SECTION 2.04.485 B 2. - COMMITTEE ON FINANCE AND BUDGET

6
7 2.04.485 B 2. Committee on Finance and Budget.

8 B. The committee shall have the following powers and duties:

9 2. Receive and evaluate the county quarterly fiscal report. When any department
10 indicates a significant projected budget overage (5% or more of the year-to-date levy-general
11 revenue fund), receive and evaluate that department's mitigation plan. The Finance Director shall
12 coordinate with the department to provide the committee with estimated year-to-date receivables
13 and payables. The committee shall make recommendations regarding the mitigation plan to the
14 department's oversight committee and the County Administrator, with notice to the County
15 Board. The Committee on Finance and Budget shall receive monthly reports of progress on the
16 mitigation plan until the projected overage has been resolved.

17
18 ENACTED:

19
20 **Committee on Finance & Budget**

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

31
32
33 Dated this _____ day of _____, 2024



Finance Department

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

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

To: Eau Claire County Board of Supervisors
 Date: August 20, 2024
 Re: June 2024 – 2nd Quarter 2024 Financial Report

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

High-Level General Fund Analysis

Revenues	2024 % of			2023 % of		
	2024 Budget	2024 YTD Q2	Budget	2023 Budget	2023 YTD Q2	Budget
Tax Levy	\$ 16,293,404	\$ 8,146,367	50.00%	\$ 15,527,978	\$ 7,773,751	50.06%
Sales Tax	12,950,000	4,291,674	33.14%	12,100,000	4,265,462	35.25%
Other Taxes	809,500	456,353	56.37%	823,525	343,990	41.77%
Intergovernmental Grants & Aids	7,310,024	866,850	11.86%	5,843,681	923,124	15.80%
Intergovernmental Charges for Services	133,600	30,798	23.05%	154,000	42,708	27.73%
Public Charges for Services	4,672,966	1,910,256	40.88%	4,528,343	1,541,813	34.05%
Licenses & Permits	444,092	208,959	47.05%	427,369	239,800	56.11%
Fines & Forfeitures	333,000	132,116	39.67%	308,000	111,063	36.06%
Other Revenue	2,539,295	1,551,514	61.10%	1,193,243	1,304,809	109.35%
Total Revenues	\$45,485,881	\$17,594,887	38.68%	\$40,906,139	\$16,546,521	40.45%
Expenditures						
Personnel	\$ 28,774,215	\$ 12,519,934	43.51%	\$ 26,475,265	\$ 11,126,613	42.03%
Contracted Services	12,052,039	4,692,666	38.94%	10,836,164	4,783,636	44.15%
Supplies & Services	3,155,236	852,414	27.02%	2,422,007	713,562	29.46%
Fixed Charges (liability insurance)	787,556	397,197	50.43%	740,826	370,918	50.07%
Local Community Grants*	2,089,556	1,119,645	53.58%	2,022,285	1,047,560	51.80%
Capital Outlay	1,290,028	407,548	31.59%	1,166,284	507,149	43.48%
Total Expenditures	\$ 48,148,630	\$ 19,989,403	41.52%	\$ 43,662,831	\$ 18,549,437	42.48%
Excess of Revenues Over (Under) Expenditures	\$ (2,662,749)	\$ (2,394,516)		\$ (2,756,692)	\$ (2,002,916)	
Other Financing Sources/(Uses)						
Transfer In				\$ -	\$ 20,000	
Transfer Out	(2,083,951)			-	-	
Net Surplus/(Deficit)	\$ (4,746,700)	\$ (2,394,516)		\$ (2,756,692)	\$ (1,982,916)	

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

Through the second quarter the general fund generated a net year to date (YTD) cash basis deficit of \$2.3M, which is slightly higher than the \$2.0M deficit reported in the second quarter of 2023. In nominal dollars, revenues and expenditures increased year over year. However, both revenues and expenditures are slightly behind 2023 as a percentage of budget. The reduction in recognized revenues as a percentage of budget is largely due to increased budgets. Of note are the \$0.9M increase in budgeted sales tax, the \$1.0M increase in budgeted shared revenue (Intergovernmental Grants and Aids) due to the additional supplemental shared revenue in Act 12, and the \$1.3M

increase in budgeted investment income (Other Revenue) related to higher interest rates. Most general fund departments generated a net surplus through the second quarter, while those generating a deficit were mostly likely attributed to lagging revenues or due to timing of receipts. An example of this would be Child Support. Over 70% of Child Support’s funding comes in the form an administrative cost reimbursement from the State of Wisconsin. These cost reimbursements are received roughly a month after a quarter end. Because revenues and expenditures are recorded on a cash basis until year end, Child Support’s June 30, 2024 financials would reflect a full quarter of expenses without recognizing the administrative cost reimbursement received at the end of July. Most of the year-over-year increase in expenditures is in Personnel and is related to the implementation of the compensation plan and increases in the cost of benefits.

Other Fund Activity

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

County-wide Revenue

From a county-wide overall perspective, excluding internal service fund (ISF) activity, 38.99% of the 2024 annual revenue budget has been recognized through June 30, 2024, as shown in the table below. This is behind the revenue recognized at this same time last year (41.84%). As noted in the general fund discussion, most of this difference is due to increases in the sales tax, shared revenue, and investment income budgets. In addition, the budget for Intergovernmental Charges for Services budget has been increased to reflect expected Highway Department cost sharing billings for the CTH T project and an increase in projected maintenance billings to the State.

Revenues	2024 % of			2023 % of		
	2024 Budget	2024 YTD Q2	Budget	2023 Budget	2023 YTD Q2	Budget
Tax Levy	\$ 41,525,414	\$ 20,762,372	50.00%	\$ 41,508,172	\$ 20,763,849	50.02%
Sales Tax	12,950,000	4,291,674	33.14%	12,100,000	4,265,462	35.25%
Other Taxes	3,375,856	1,553,835	46.03%	3,414,337	1,453,461	42.57%
Intergovernmental Grants & Aids	39,232,589	10,568,239	26.94%	39,080,628	12,608,083	32.26%
Intergovernmental Charges for Services	21,223,575	7,451,023	35.11%	18,350,213	7,690,241	41.91%
Public Charges for Services	8,027,033	3,575,473	44.54%	7,781,982	3,131,171	40.24%
Licenses & Permits	444,092	208,959	47.05%	427,369	239,800	56.11%
Fines & Forfeitures	333,000	132,116	39.67%	308,000	111,063	36.06%
Other Revenue	4,478,453	2,757,473	61.57%	2,327,261	2,162,963	92.94%
Total Revenues	\$131,590,012	\$51,301,164	38.99%	\$125,297,962	\$52,426,093	41.84%

Generally, revenues were in line with the prior year. The largest variances were in Intergovernmental Grants & Aids and Other Revenue. The decrease in Intergovernmental Grants & Aids is primarily due to a decrease in the recognition of ARPA revenue, which is tied to expenditure activity, partially offset by a \$434k grant recognized by the Airport. The increase in Other Revenue was caused by the receipt of \$575 thousand in opioid settlement funds to be used for opioid abatement activities.

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

Sales Tax

With the two-month lag in receipt of sales tax collections, the sales tax revenue as of June 30, 2024 corresponds to sales collected from January through April. Collections were \$26 thousand greater than the prior year. While four months of data provides limited insight into sales tax trends, it is encouraging that collections have kept up with 2023’s record collections. The unpredictable nature of collections requires continued monitoring for any potential negative

trends. On a positive note, Act 12 reduced the county sales tax administrative fee retained by the State from 1.75% to 0.75%. This means the County will be able to keep an additional 1% of the county portion of the sales tax. This fee reduction is expected to be reflected with the July payment. Since June 30, YTD sales tax collections have continued to exceed 2023. For more updated information on sales tax collections through the most recent collection, please review the sales tax report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	2023 % of Budget	2024% of Budget
January	\$ 974,265	\$ 946,426	\$ 1,040,038	\$ 93,612	7.82%	8.03%
February	962,078	811,233	689,004	(28,617)	14.53%	13.35%
March	\$ 974,660	\$ 1,165,157	\$ 1,482,721	288,947	24.16%	24.80%
April	\$ 1,424,149	\$ 1,342,647	\$ 1,079,911	26,211	35.25%	33.14%
Total YTD	\$ 4,335,153	\$ 4,265,462	\$ 4,291,674			
Budget	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000			
Actual Collections	\$ 13,731,189	\$ 14,262,074	\$ 6,998,742			
Surplus	\$ 2,013,189	\$ 2,162,074				

Property Taxes

At the end of the Second quarter, only one of the two property tax installments has been collected. Outstanding taxes as of June 30, 2024, are presented below and in comparison, to one year ago. As noted in the table, the absolute amount of uncollected county-wide levy as of June 30, 2024, is approximately \$3.3M higher than that from one year ago, although the relative percentage of uncollected taxes to the total YTY is essentially flat. Reviewing this data after the second installment is collected in July will give a better indication of potential increasing tax delinquencies. The introduction of IN-REM as a means of enforcement has assisted in reducing a portion of the older past due amounts.

Levy Year	Collection Year	County Tax Rate	County Levy	County-Wide Levy	Uncollected Taxes as of 30-Jun-24	2024 Percent of County-Wide Levy Collected	Uncollected Taxes as of 30-Jun-23	2023 Percent of County-Wide Levy Collected
2023	2024	\$ 3.26	\$ 41,896,635	\$ 206,824,992	\$ 38,113,891	81.57%	\$ -	N/A
2022	2023	3.69	41,755,142	194,772,142	445,335	99.77%	34,923,787	82.07%
2021	2022	3.96	40,446,683	187,590,924	217,485	99.88%	405,687	99.78%
2020	2021	3.96	37,733,091	182,215,345	92,330	99.95%	222,616	99.88%
2019	2020	4.07	36,245,245	179,058,769	31,837	99.98%	83,838	99.95%
2018	2019	4.06	34,228,107	173,460,506	10,441	99.99%	25,222	99.99%
2017	2018	4.09	32,444,886	172,992,808	8,638	100.00%	11,126	99.99%
2016	2017	4.09	30,595,302	169,167,068	2,259	100.00%	3,757	100.00%
2015	2016	4.02	29,015,350	159,300,022	1,604	100.00%	2,400	100.00%
2014	2015	3.92	27,690,123	155,168,476	384	100.00%	718	100.00%
2013	2014	3.88	26,178,192	151,529,795	369	100.00%	402	100.00%
2012	2013	3.87	25,397,935	149,660,627	260	100.00%	293	100.00%
<i>Uncollected Taxes as of Jan 31</i>					\$ 38,924,833		\$ 35,679,847	

Vehicle Registration Fee (VRF)

The chart below outlines the VRF activity through the second quarter of 2024. Like sales tax, receipt of the VRF lags the month of collection, normally by one month and with much less volatility. Through June of 2024, collections from

January through May have been received. Collections appear to be in line with prior years. For more information on the vehicle registration fee, please review the VRF report found under Report Central – Countywide reports.

Month	2022	2023	2024	Cumulative YTY Change	YTD 2023 % of Budget	YTD 2024 % of Budget
January	\$ 173,312	\$ 183,433	\$ 183,611	\$ 178	7.38%	7.44%
February	186,926	186,547	214,124	27,577	14.89%	16.13%
March	247,218	252,274	204,006	(48,268)	25.04%	24.40%
April	221,744	212,376	227,249	14,873	33.58%	33.61%
May	235,695	234,288	226,476	(7,812)	43.01%	42.79%
YTD Total	\$ 1,064,894	\$ 1,068,918	\$ 1,055,466			
Budget	\$ 2,600,000	\$ 2,485,200	\$ 2,466,356			
Actual Collections	\$ 2,458,769	\$ 2,457,579	\$ 1,274,992			
Surplus/(Deficit)	\$ (141,231)	\$ (27,621)	\$ (1,191,364)			

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

Economic Indicators

The local state of the economy is an important leading indicator of potential impact to Eau Claire County, which is monitored through key metrics including property tax collections, planning/zoning permits, register of deeds collections, and interest earned on invested funds. Some key metrics being monitored are summarized in the table below. Interest/penalties collected on delinquent taxes YTY was up, possibly a result of the shift to the IN-REM process. Through the second quarter of 2024, the county has seen an increase in activity in the housing and commercial market resulting in slight increases in the Real Estate Transfer Tax and Register of Deeds Filing Fees. Conversely, Zoning and Permits are slightly down based on activity. Investment income has increased due to the rise in interest rates; however, this will need to be monitored closely as the Federal Reserve is expected to enter a rate cutting cycle and the County’s cash balances fall while a funding source for capital projects is determined.

Economic Indicator Line Items	2024 Annual Budget	Actual through 06/30/24	2024 % of Budget	2023 Annual Budget	Actual through 06/30/23	2023 % of Budget
Interest Collected on Delinquent Taxes	\$ 320,000	\$ 146,057	45.64%	\$ 320,000	\$ 112,457	35.14%
Penalties Collected on Delinquent Taxes	160,000	73,030	45.64%	160,000	56,229	35.14%
Zoning and Permits	338,552	155,394	45.90%	325,000	186,759	57.46%
Real Estate Transfer Tax	300,000	188,263	62.75%	315,000	151,746	48.17%
Register of Deeds Filing Fees	280,000	121,262	43.31%	325,000	116,345	35.80%
Interest Earned on Investments	1,750,000	1,026,179	58.64%	500,000	912,611	182.52%

Another key metric to consider for context is the local unemployment rate. The unemployment rate for Eau Claire County was 2.7% for June 2024. This is 0.3% lower than it was in June of 2023. The national average for unemployment in June of 2024 was 4.1%. This economic metric will be monitored closely and could provide some of the first insights into the impact of the HSHS closure on the local economy.

In addition, it is important to track the relative measure of inflation for the area, especially given its potential impact on sales tax collections and County operating expenses. The Midwest region Consumer Price Index (CPI) based on the last 12 months for June 2024 was a 2.5% increase as compared to 2.4% at March 2023. The leveling in the inflation rate is a positive sign for operating expenses but could slow the rate of growth in sales tax.

Additional information can be found at the following websites:

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

Expenditures by Function

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

Expenditures through the second quarter of 2024 amounted to \$55.6 million (38.37% of budget) as compared to \$51.4M (37.36% of budget) in the second quarter of 2023. Expenditures in both nominal terms and as a percent of budget have increased year over year. In examining individual line items year over year, General Government expenditures decreased due to higher ARPA expenditures in 2023. The increase in Health & Human Services expenditures is primarily due to increases in contracted services and payroll costs, as well as an increase in the Basic County Allocation (BCA) payback.

	2024 Budget		2024 % of Budget	2023 Budget		2023 % of Budget
	2024 Budget	2024 YTD Q2		2023 Budget	2023 YTD Q2	
General Government	\$ 28,229,624	\$ 8,079,438	28.62%	\$ 29,540,285	\$ 9,287,417	31.44%
Public Safety	26,529,344	10,604,933	39.97%	21,995,184	9,125,007	41.49%
Health & Human Services	55,397,172	27,490,656	49.62%	52,817,588	23,437,375	44.37%
Transportation & Public Works	23,722,000	6,263,351	26.40%	25,027,095	6,270,523	25.05%
Culture & Recreation	5,941,889	1,693,944	28.51%	5,051,810	2,014,756	39.88%
Conservation & Economic Development	3,486,861	1,457,595	41.80%	3,128,713	1,257,880	40.20%
Total Expenditures	\$ 143,306,890	\$ 55,589,917	38.79%	\$ 137,560,675	\$ 51,392,957	37.36%

Selected Expenditures by Category

The largest expenditure category for the county is, and will continue to be, personnel costs. For the first quarter, personnel expenditures are expected to be approximately 46% of budget due to the payroll processing lag. Personnel costs at the end of Q2 2023 are slightly below this target percentage, largely due to vacant positions. In actual dollars, personnel expenditures have increased \$3.1M, primarily due to salary adjustments related to the compensation plan, increased benefit costs, and positions added during 2023.

Contracted services through the second quarter of 2024 increased ~\$1.5 million year over year. This is primarily due to the DHS contracted services related to alternate care placements and CCS related services.

Expenditures	2024 Budget		2024 % of Budget	2023 Budget		2023 % of Budget
	2024 Budget	2024 YTD Q2		2023 Budget	2023 YTD Q2	
Personnel	\$ 65,451,727	\$ 28,210,529	43.10%	\$ 58,940,097	\$ 25,186,170	42.73%
Contracted Services	31,427,450	15,009,843	47.76%	30,223,434	13,460,750	44.54%

CONCLUSION

Second quarter data provides limited guidance into the financial performance of the County. Overall, revenues decreased year over year and expenditures increased year over year; however, it should be noted that the decrease in revenue is largely due to a higher amount of ARPA revenue recognized in 2023, which is tied to expenditure activity. Items to monitor in the future include sales tax collections, investment income as interest rates and the County’s reserve levels change, and contracted services costs, all of which could have a significant impact on County finances.

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For additional information, department financial reports for the second quarter ended June 30, 2024 are available on the County website under “Report Central” via the URL: <https://www.co.eau-claire.wi.us/government/financial-information>.

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