



AGENDA
Committee on Finance & Budget

Tuesday, October 22, 2024: 1:00 p.m.

Wednesday, October 23, 2024: 11:00 a.m. *(if needed)*

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

Meeting access information for October 22, 2024:

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2538 410 7900

Join by Meeting Number:

Meeting Number: 2538 410 7900
Meeting Password: qcNWjBZu223

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m2ca64f49770113081f70efc1bb83f55b>

Meeting access information for October 23, 2024 (if needed):

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2537 285 6218

Join by Meeting Number:

Meeting Number: 2537 285 6218
Meeting Password: pJWFWp6H9P8

Join from Meeting Link:

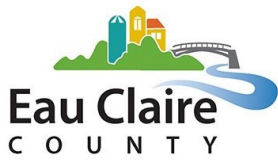
<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m6250d36b377a70070679243c3ace8488>

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. Budget Amendment Process / Discussion
6. Sales Tax Report / Discussion
7. Budget Wrap-Up Session / Discussion – Action
Budget Documents: <https://www.eauclairecounty.gov/our-government/government-resources/2025-county-budget-information>
 - a. Review Administrator’s Recommendation by Department
 - b. Fund Balance
 - c. Debt
 - d. Capital Improvement Plan
 - e. Personnel
 - f. Other
8. Committee’s Recommended Amendments on the 2025 Administrator’s Recommended Budget to Advance to the County Board / Discussion
9. Future Meetings and Agenda Items / Discussion
10. Adjourn

Prepared by: Amy Weiss

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance at (715) 839-5106. For additional information on ADA requests, contact the County ADA Coordinator at (715) 839-7335, (FAX) (715) 839-1669, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Thursday, September 12, 2024

1:00 p.m.

Courthouse – Room 3312

721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors Jim Dunning, Stella Pagonis (1:01pm), Jim Schumacher, Bob Swanson, Dane Zook, Nancy Coffey (ex-officio)

Other Supervisors Present: Jerry Wilkie, Connie Russell, Larry Hoekstra

Staff Present In-Person: Jason Szymanski, Amy Weiss, Sharon McIlquham, Glenda Lyons, Kathryn Schauf, Vickie Gardner, Kyle Welbes, Angela Eckman, Angie Weideman, Jon Johnson

Staff Present Online: Samantha Kraegenbrink, Dave Riewestahl, Sonja Leenhouts, Jake Brunette, Erika Gullerud, Jake Harris, Jennifer Porzondek, Linda O'Mara, Matt Theisen, Rod Eslinger, Stacy Stabenow, Greg Dachel

Vice-Chair Dunning called the Committee on Finance & Budget to order at 1:00 pm and confirmed compliance with open meetings law.

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

Review of Meeting Minutes

Motion: Zook moved approval of all minutes

Vote: 5-0 via voice vote

Review of Cash Flow Requirements

Glenda Lyons provided an update on the county's current cash position.

Secure a Line of Credit

Jason Szymanski requested input and recommendation from committee to secure a line of credit to provide some security.

He will gather some more information and bring back to the committee.

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"

Angela Weideman presented background information.

Motion: Dunning moved approval with correction to new FTE title on row 23 (Should read CCS Supervisor)

Vote: 5-0 via voice vote

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"

Kathryn Schauf noted that all HR policy changes with fiscal impact come before this committee prior to going to the board.

Angela Eckman presented background information.

Motion: Zook moved approval as presented

Vote: 5-0 via voice vote

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"

Angela Eckman presented background information.

Motion: Swanson moved approval as presented

Vote: 5-0 via voice vote



MINUTES
Committee on Finance & Budget

Thursday, September 12, 2024

1:00 p.m.

Courthouse – Room 3312

721 Oxford Ave, Eau Claire, WI

Proposed Ordinance 24-25/066 “To Amend Section[s]...of the Code” – Countywide Fee Increase

Motion: Zook moved approval as presented

Vote: 5-0 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”

Szymanski distributed a draft budget overage policy and the committee took a brief 10 minute break. Jake Brunette presented background information on code and policy and Szymanski detailed the proposed budget overage policy.

Motion: Zook moved to postpone until next regular meeting to give Corporate Counsel time to draft up rules of the board and provide time for Finance to refine language in the draft policy.

Vote: 5-0 via voice vote

Supervisor Swanson left at 3:00 pm and returned at 3:45 pm.

2024 Debt Issuance Resolution

The committee discussed options for bond issuance in 2024. No action taken.

2025 Budget Update

Szymanski gave a brief update on the Administrator’s Recommended budget. It will be presented to the board on October 1, 2024.

Q2 Director’s Report

Jason Szymanski presented the quarter 2 Director’s Report for countywide financial information.

Future Meetings: public input, 09.26.24; budget wrap-up 10.30.24 and 10.31.24

Agenda Items: budget overage policy, secure a line of credit, DHS 2024 financials, list of alternative care daily rates and number of clients

Announcements: None.

The committee adjourned at 4:56 pm.

Amy Weiss
Committee Clerk



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

Thursday, September 26, 2024

6:00 p.m.

Eau Claire Children's Theatre
1814 N Oxford Ave, Eau Claire, WI 54703

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

Members Absent: Supervisor Stella Pagonis

Other Supervisors Present: Nancy Coffey, Heather DeLuka, Tami Schraufnagel

Staff Present: Jason Szymanski, Amy Weiss

Vice-chair Dunning called the Committee on Finance & Budget to order at 6:00 pm and confirmed compliance with open meetings law.

The members of the Committee on Finance & Budget introduced themselves and Supervisor Dunning gave an overview of county budget process.

Public Input Session

Julia Bennker: childcare/family advocacy

Jeremy Gragert: Chippewa River State Trail

Carrie Ronnander: Chippewa Valley Museum

Steve Erdman: Eau Claire County Fair and 4-H

Vera Matter: Chippewa Valley Child Advocacy Center

Kevin Burch, Clare Einum: Sojourner House

Joe M: bike trails; housing prices and homeless population

Zook referenced state laws regulating county funding for community agencies.

The vice-chair adjourned the public input session.

The vice-chair adjourned the committee at 6:41 pm.

Amy Weiss
Committee Clerk



Eau Claire County
Office of the County Administrator
721 Oxford Avenue, Room 3520
Eau Claire, WI 54703-5481
Phone: 715-839-5106 Fax: 715-839-6243
admin@eauclairecounty.gov



TO: Eau Claire County Board of Supervisors & Department Heads
FROM: Kathryn Schauf, County Administrator
DATE: October 1, 2024
SUBJECT: 2025 Budget – Supervisory Amendments to the Budget

As part of the 2025 budget process, board members have the opportunity to submit written amendments to the recommended budget prior to the November 6-7, 2024 adoption meeting date(s). This process enables supervisors to clearly explain, in writing, what their proposed amendment is and what the budgetary impact (increase or decrease) is on the 2025 Budget.

Each proposed amendment should be submitted by only one supervisor. Care needs to be taken by each supervisor not to violate the Open Meetings Law through walking quorums, or discussion and agreement on amendments outside of public meetings.

Attached, for your use, is a copy of the amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form.

Supervisors who propose amendments are strongly encouraged to consult with the affected departments prior to submission.

The following is a schedule of when and how these amendment forms will be processed and reviewed:

October 25, 2024	Supervisors prepare amendments and submit them to the county Administrator's office. Amendments are due to the administration office October 25, 2024.
	County Administrator, Finance Director and department heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed or if the fiscal and operational impact of the amendment is significantly different than the assumptions on which the amendment was based.
October 31, 2024	A compilation of amendments with additional information will be distributed to the Board prior to the November 6-7, 2024 meeting. (As part of Board packet)
November 6-7, 2024	County Board adopts the 2025 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion and second to amend must be made during the November County Board 2025 Budget Session, prior to discussion of the amendment.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process in order to allow individual supervisors to offer amendments through a structured and understandable process. In addition, it gives staff the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible, but no later than October 25, 2024.

Supervisors are reminded that the purpose of this process and the use of the form are to propose financial changes to the budget. They are not intended to be used as a forum for raising policy or procedural issues in the budget. Therefore, non-financial issues should be addressed at the appropriate Committee level and then forwarded to the full County Board for consideration if appropriate.

What are appropriate and inappropriate amendments?

Eau Claire County's recommended budget was developed using a complex mixture of prioritization, mandate and legal requirement review, and discussion between department managers, oversight committees and the Finance and Budget Committee. Further, Wis. Stat. § 65.90 provides for a certain amount of specificity in establishing the budget. Amendments that will be ruled out of order include the following:

1. "I move to amend the budget to provide a levy rate of no more than 'x'."
2. "I move to cut 'x' amount of dollars from the levy."
3. "I move that the budget shall provide for an 'x' percent increase / decrease from last year."

As a reminder, Eau Claire County Financial Policy, states that "Unassigned fund balance **shall not** be used to support recurring operating expenditures." Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning.

General fund balance may be budgeted to fund the following items:

- a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
- b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
- c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
- d. Termination costs of ineffective or inefficient programs.
- e. All or part of the contingency fund as described below.
- f. Other nonrecurring expenditures which are expected to yield a positive financial return in the future.

Feel free to contact either the Administrator or Finance Director if you have any questions regarding this process, or if you would like any numbers or details clarified.

Eau Claire County 2025 Budget Proposed Supervisor Amendment

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2025 Administrator Recommended Budget, I hereby propose the following amendment (please include any information to provide context to the amendment):

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

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

Department	Program Area Description	Expenditure Increase or (Decrease)	County Funding Increase or (Decrease)	Revenue Increase or (Decrease)	General Fund Balance Increase or (Decrease)
Total for Amendment					

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

Eau Claire County
Annual Sales Tax Collections
Updated at 10/3/2024

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%
May	1,006,379	1,082,969	1,149,734	92,976	44.20%	42.02%
June	1,158,908	1,370,565	1,557,335	279,746	55.53%	54.04%
July	1,279,821	1,250,013	956,322	(13,945)	65.86%	61.43%
Total YTD	\$ 7,780,261	\$ 7,969,009	\$ 7,955,064			
Budget	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000			
Actual Collections	\$ 13,731,189	\$ 14,262,074				
Surplus	\$ 2,013,189	\$ 2,162,074				

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

**Eau Claire County
Annual Sales Tax Collections
Updated at 10/3/2024**

Month	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2023 % of Budget	2024 % of Budget
January	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426	\$ 1,040,038	7.82%	8.03%
February	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233	689,004	14.53%	13.35%
March	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157	1,482,721	24.16%	24.80%
April	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647	1,079,911	35.25%	33.14%
May	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969	1,149,734	44.20%	42.02%
June	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	1,370,565	1,557,335	55.53%	54.04%
July	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	1,250,013	956,322	65.86%	61.43%
August	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	1,095,911			
September	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	1,382,216			
October	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	1,218,437			
November	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	780,321			
December	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	1,816,179			
Total	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 14,262,074	\$ 7,955,064		
Budgeted	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000	\$ 12,950,000		
Surplus	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ 2,162,074			
Total County Taxable Sales	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	\$ 2,589,422,476	\$ 2,746,237,742	\$ 2,852,414,732	\$ 1,591,012,810		
Monthly Average	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 1,188,506	\$ 1,136,438		

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

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 943,620	\$ 946,426
February	\$ 843,769	\$ 811,233
March	\$ 1,068,037	\$ 1,035,307
April	\$ 1,168,376	\$ 1,235,684
May	\$ 1,063,715	\$ 1,078,714
June	\$ 1,212,789	\$ 1,158,908
July	\$ 1,165,923	\$ 1,250,013
August	\$ 1,131,680	\$ 1,128,758
September	\$ 1,076,055	\$ 1,059,516
October	\$ 1,121,241	\$ 1,218,437
November	\$ 907,694	\$ 890,301
December	\$ 1,273,320	\$ 1,208,368