

AGENDA

Committee on Finance and Budget
Thursday, August 6, 2015 / 5 pm

LE Phillips Senior Center
1616 Bellinger St.
Eau Claire, WI 54703

The Committee on Finance & Budget will meet at 5 PM for their regular business meeting; public listening session regarding the 2016 county budget to follow at 6:30 PM.

1. Call Meeting to Order
2. 2016 Departmental Budget Presentation / Discussion – Action
 - a) County Clerk (pgs . 2- 4)
 - b) County Treasurer (pgs . 5-8)
 - c) Finance Department (pgs . 9-15)
3. 2016 Budget Survey Review / Discussion-Action (pgs . 16-21)
4. Move to Public Input Session
5. Overview of Eau Claire County Budget & 2016 Budget Process
6. Adjourn Public Input Session / Continue with Committee Meeting
7. Year End Financial Position /Discussion
8. Creation of Veterans Service Office Transportation Non-Lapsing Account/ Discussion-Action
9. Financial Activity Updates / Finance Director / Discussion – Action
 - Budget Survey Process
 - County Sales Tax Report (pgs . 22)
 - County Board Chair Vouchers (if any)
 - Line Item Transfers (if any)
10. Review/Approve of Committee Minutes / Discussion – Action
 - June 29, 2015 (pgs . 23-24)
 - July 9, 2015 (pgs . 25-27)
 - July 21, 2015 (pg . 28)
 - July 23, 2015 (pg . 29)
11. Discuss Future Agenda Items and Meeting Dates
12. Adjourn

Post: 8/3/2015

Post: cc: media, Committee members, Kathy Schauf, Scott Rasmussen, Glenda Lyons, Janet Loomis

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710, (FAX) 839-1669 or 839-4735, tty: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

County Clerk

Administers elections within Eau Claire County, including the preparation of ballots, programming of election equipment, do required publications and update voter records in the Statewide Voter Registration System for 16 of the 18 municipalities. We research and notice all tax parcels that are three years delinquent and then have a public sale on properties that have been taken. We issue marriage licenses per State Statutes. The County Clerk is the clerk to the County Board, we do minutes and enroll legislation and compiles the Journal of Proceedings per session year.

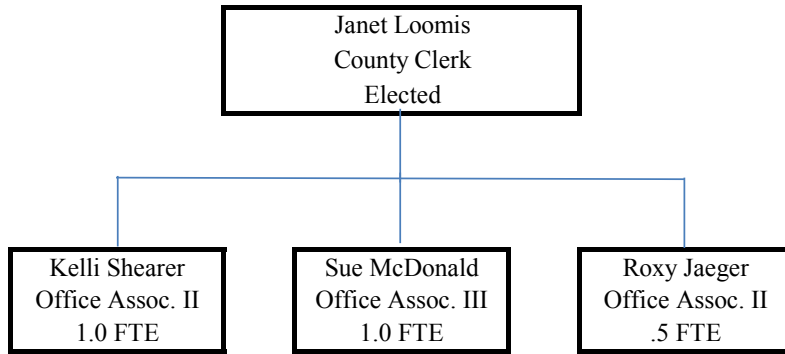
Programs & Services

The County Clerk's office manages five separate program areas. There are as follows: Elections, Tax Deed, Marriage License, County Board and other services.

Overview of Expenditures and Revenues

	2014 Actual	2015 Budget	2015 Estimate	2016 Request	2016 Recommended	% Change
Expenditures:						
Personnel	\$ 188,375	\$ 189,397	\$ 191,755	\$ 227,617	\$ 227,617	
Services & Supplies	68,556	48,270	45,000	48,270	48,270	
Equipment	-	-	-	-		
Total Expenditures	\$ 256,931	\$ 237,667	\$ 236,755	\$ 275,887	\$ 275,887	16.08%
Revenues:						
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges & Fees	146,413	50,000	50,000	88,220	88,220	
Miscellaneous	-	-	-	-	-	
Fund Balance Applied				-	-	
Property Tax Levy	110,518	187,667	176,755	187,667	187,667	0.00%
Total Revenues	\$ 256,931	\$ 237,667	\$ 226,755	\$ 275,887	\$ 275,887	

Staffing/Organizational Chart



Program Financials

2016 Requested	Elections Priority 1	Tax Deed Priority 2	Marriage Priority 3	County Board Priority 4	Other Services Priority 5	Totals
Program/Service						
Expenditures:						
Personnel	\$ 89,504	\$ 66,104	\$ 31,309	\$ 25,500	\$ 15,200	\$ 227,617
Service & Supplies	24,170	3,500	2,000	\$ 15,800	\$ 2,800	\$ 48,270
Equipment	-	-	-	-	-	\$ -
Total Expenditures	\$ 113,674	\$ 69,604	\$ 33,309	\$ 41,300	\$ 18,000	\$ 275,887
Revenues:						
Federal/State Grants	-	-	-	-	0	\$ -
Charges & Fees	2,150	50,220	35,450	-	400	\$ 88,220
Miscellaneous	-	-	-	-	-	\$ -
Fund Balance Applied	-	-	-	-	-	\$ -
Property Tax Levy	111,524	19,384	(2,141)	41,300	17,600	\$ 187,667
Total Revenues	113,674	69,604	33,309	41,300	18,000	275,887
Mandated Service?	Yes	Yes	Yes	Yes	Some	

2015 Approved	Elections Priority 1	Tax Deed Priority 2	Marriage Priority 3	County Board Priority 4	Other Services Priority 5	Totals
Program/Service						
Expenditures:						
Personnel	\$ 82,075	\$ 40,538	\$ 29,610	\$ 25,000	\$ 12,174	\$ 189,397
Service & Supplies	24,170	3,500	2,000	\$ 15,800	\$ 2,800	\$ 48,270
Equipment	-	-	-	-	-	\$ -
Total Expenditures	\$ 106,245	\$ 44,038	\$ 31,610	\$ 40,800	\$ 14,974	\$ 237,667
Revenues:						
Federal/State Grants	-	-	-	-	0	\$ -
Charges & Fees	2,150	12,000	35,450	-	400	\$ 50,000
Miscellaneous	-	-	-	-	-	\$ -
Fund Balance Applied	-	-	-	-	-	\$ -
Property Tax Levy	104,095	32,038	(3,840)	40,800	14,574	\$ 187,667
Total Revenues	106,245	44,038	31,610	40,800	14,974	237,667
Mandated Service?	Yes	Yes	Yes	Yes	Some	

2016 Requested Add backs

The addbacks that are requested would be 30,280. It would \$21,280 for ballots for the the fall elections of the August Primary and the Presidential Election which we did not have in 2015 along with an additional \$6,000 for legal publications for these elections. Also I am requesting an additional \$3,000 for repairs and maintenance for tax deed properties since we are taking more properties with improvements.

Department Challenges

2016 is a busy year with the spring and fall partisan election. We continue to make election results transparent by posting results many times throughout the night as results come into the country. There have been many new election laws passed regarding the election process and so it has been a challenge to keep up on the changes and incorporating and informing the clerks and poll workers. 2016 will be the first year that voter ID will be required when voting. Regarding Tax Deed there have been more properties taken with improvements on them so it is a more complicated process.

County Treasurer

Calculate taxes and create tax rolls for eighteen municipalities. Collect first half taxes for the Cities of Eau Claire and Altoona and the Town of Ludington, which equals 58% of the county's parcels/taxes. We process all manual payments received by municipal treasurers. Administer the County funds and apply them to the correct accounts for each department for which \$222 million was received. Disburse all county payroll and general payable checks. We are responsible for all reporting and accounting of funds sent to the State and we administer the State Lottery and First Dollar credit programs. This budget includes a reduction in personnel. One FT position to PT and reductions in LTE hours again. No addbacks are requested this year.

Programs & Services

Calculate, create, collect and settle the tax rolls. This money is the working capital for which the County, Municipalities and the Schools operate. Provide first half tax collection services for Altoona, Eau Claire, and Ludington. Provide real estate tax information to realtors, attorneys, lending institutions, taxpayers, and accountants to name a few. Collect second half tax payments for all 18 municipalities and create the county sale book. Due to the proximity of our window opening into the entryway, our office is continually serving as an information center.

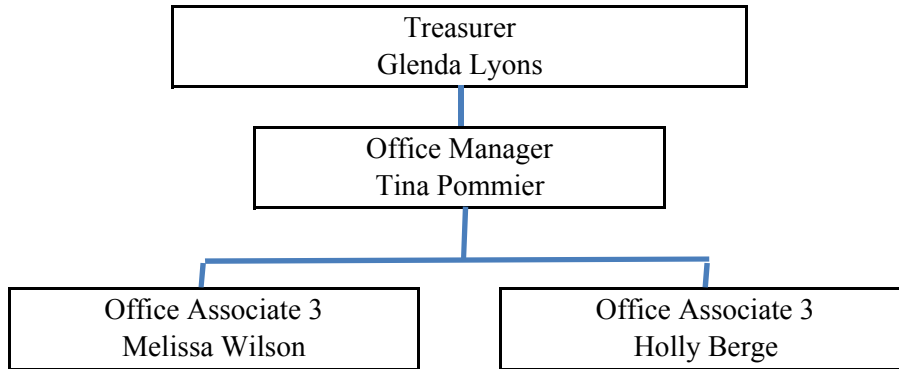
Overview of Expenditures and Revenues

	2014 Actual	2015 Budget	2015 Estimate	2016 Request	2016 Recommended	% Change
Expenditures:						
Personnel	\$ 282,915	\$ 305,678	\$ 271,800	\$ 287,167	\$ -	
Services & Supplies	53,343	49,950	63,325	58,650	-	
Equipment	-	-	-	-		
Total Expenditures	\$ 336,258	\$ 355,628	\$ 335,125	\$ 345,817	\$ -	3.19%
Revenues:						
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges & Fees	\$ 76,315	\$ 74,000	\$ 74,000	\$ 74,000	\$ -	
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Tax Levy	259,943	281,628	261,125	271,817	-	4.09%
Total Revenues	\$ 336,258	\$ 355,628	\$ 335,125	\$ 345,817	\$ -	

Summary of Requested Addbacks

Description	Department Requested	Administrator Recommendation	F & B Committee Recommendation
None			
Total	\$0	\$0	\$0

Organizational Chart



Program Financials

Program/Service	Receipting Balancing	General Government Admin			Totals
Expenditures:					
Personnel	\$ 143,583	\$ 143,584	\$ -	\$ -	\$ 287,167
Service & Supplies	\$ 29,325	29,325	-	-	\$ 58,650
Equipment	\$ -	-	-	-	\$ -
Total Expenditures	\$ 172,908	\$ 172,909	\$ -	\$ -	\$ 345,817
Revenues:					
Federal/State Grants	\$ -	-	-	-	\$ -
Charges & Fees	\$ 72,500	1,500	-	-	\$ 74,000
Miscellaneous	\$ -	-	-	-	\$ -
Fund Balance Applied	\$ -	-	-	-	\$ -
Property Tax Levy	\$ 100,408	171,409	-	-	\$ 271,817
Total Revenues	\$ 172,908	172,909	-	-	\$ 345,817
Mandated Service?	Yes	Yes			

Program Activities

To provide accurate information efficiently to both internal and external customers.

The investment portfolio on a day to day basis is at a low rate of return, it is almost nonexistent. We make sure that all revenue is in the bank as soon as possible, in order to take advantage of the interest rate as quickly as possible.

Lottery credits are still very much a part of the tax system, as everyone that owns a home is entitled to it, so we try to insure that all who qualify receive it. We are also responsible to see that the First Dollar credit is distributed properly.

Challenges

Our goal is to get all municipalities collecting and receipting directly into our tax collection software.

Find better rates for the daily liquid balance investments.

#1 General Government & Administration	Budget \$172,909	Levy \$171,409		FTE's 1.800
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Create and produce the tax rolls for all the County's eighteen municipalities. Calculate mill rates, set up municipal special assessments/county special charges, coordinate and process statetax related materials. Order all forms for tax creation, collection and settlement process. Update all municipal tax masters to reflect first half tax collections for the fifteen municipalities that County does not collect for. Collect the first half for the City of Eau Claire, City of Altoona, and Town of Ludington Which includes bi-weekly distribution of collected funds. Calculate January, February, and August Settlements for all taxing jurisdictions. Assume second half collections. Provide municipal treasurers and clerks all the help that the need to accurately process tax information. Process and remit State reports each month. Give taxpayers, realtors, attorneys and lending institutions the most reliable and efficient service that we can. This office is responsible for the disbursement of all county payroll and accounts payable checks.

OUTPUTS

<i>(YTD column = Jan-June results)</i>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>YTD2015</u>
#1 General Government and Administration				
Number of real estate tax statements produced (during December)	45,216	45,308	45,481	n/a
Number of personal property tax statements produced (during December)	2,927	2,948	2,926	n/a
# of municipalities supported by Treasurer's Office:	18	18	18	18
Number of municipalities contracting with Eau Claire County for tax collection:	3	3	3	3
Number of general transactions processed per year:	2,859	2,912	3,033	1605
Dollar total of general transactions processed per year:	\$71,396,804	\$81,981,311	\$97,345,615	\$49,673,082
Number of tax transactions processed during the year:	45,538	46,785	52,705	18,700
Dollar amount of tax transactions processed during the year:	\$104,814,215	\$106,560,160	\$121,559,805	\$46,727,022
Dollar amount of delinquent taxes collected during the year:	\$3,627,398	\$3,111,818	\$3,558,072	\$838,305
Number of tax bill statements returned 'undeliverable' that require followup:	93	60	75	n/a

<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>Benchmark</u>	<u>2013</u>	<u>2014</u>	<u>YTD2015</u>
Crime & Community Activity:					
Provide tax rolls and statements to municipal treasurers in a timely manner after all information has been received and processed.	100% of tax rolls and statements on property information received from the real property lister will be provided to the municipal treasurers by the 3rd Monday of December.	100%	100%	100%	100%
To give municipal clerks and treasurers all the help that they need to properly process tax information	There will be no fines assessed against Eau Claire County due to delay in issuing settlement payments to municipalities, school districts, or the State of Wisconsin.	\$0	\$0	\$0	\$0
Give tax payers the most reliable and efficient service that we can.	Less than .05% of county residents will file a formal complaint about the treatment they received by the Treasurer's Office.	<.0005	0.0000	0.0000	0.0000

#2 Receipting & Daily Balancing	Budget \$172,908	Levy \$100,408		FTE's 1.80
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This office is responsible for the receipting and balancing of all funds the County receives. We do the general receipting for all revenue that is received by each individual department. Several departments make daily deposits with us, while others that do not receive revenue on a daily basis deposit the money as it is received. We are responsible for seeing that all of the revenue is put into the proper departmental revenue accounts. Tax receipting is done on a daily basis in our office. Of course during our peak times we receipt between 500 and 1500 receipts each day. All year long we collect delinquent taxes, or taxes that are prior to our current year collection. Receipts must be kept up to date, as our records serve as official/legal documents in the buying/selling of properties as well as the financing of said properties. Each day the collections/receipting from the previous day must be balanced and deposits made. Last year we receipted \$222 million dollars in our office.

OUTPUTS

<i>(YTD column = Jan-June results)</i>					
		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>YTD2015</u>
Year to date total overage (shortage) of daily cash receipts:		-\$1,511	-\$4,390	-\$1,355	-\$7
Total dollars collected through Treasurer's office:		\$191,208,200	\$203,669,111	\$222,463,492	\$97,238,409
<u>Performance Goal</u>	<u>Outcome Measures</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>YTD2015</u>
To insure that each receipt is written properly and the correct department accounts are credited.	The year-to-date cash balancing shortage or overage will be less than .0005% of the total receipts.	-0.00079%	-0.00216%	-0.00061%	-0.00001%
To be sure that all tax receipts are credited to the proper parcels.	The error rate on tax receipt transactions will be less than .01% for the year.	<.01%	<.01%	<.01%	<.01%
Timely deposits are made to the bank.	100% of receipts are deposited in the bank by 4:00 p.m. each business day.	100%	100%	100%	100%
Totals		Budget \$345,817	Levy \$271,817		FTE's 3.60

Finance Department

The mission of the Eau Claire County Finance Department is to provide financial support to all county departments and programs, thereby assisting with protecting the public safety, health, and economic welfare of county residents. This is accomplished by maintaining accountability of the county's tax dollars through administration of a county-wide accounting system and through departmental compliance with annual budgets.

Programs & Services

The Finance Department manages four (4) separate programs. In priority order, they are:

- General Accounting & Budget
- Accounts Payable
- Payroll Processing & Benefits Administration
- Accounts Receivable & Collections

Overview of Expenditures and Revenues

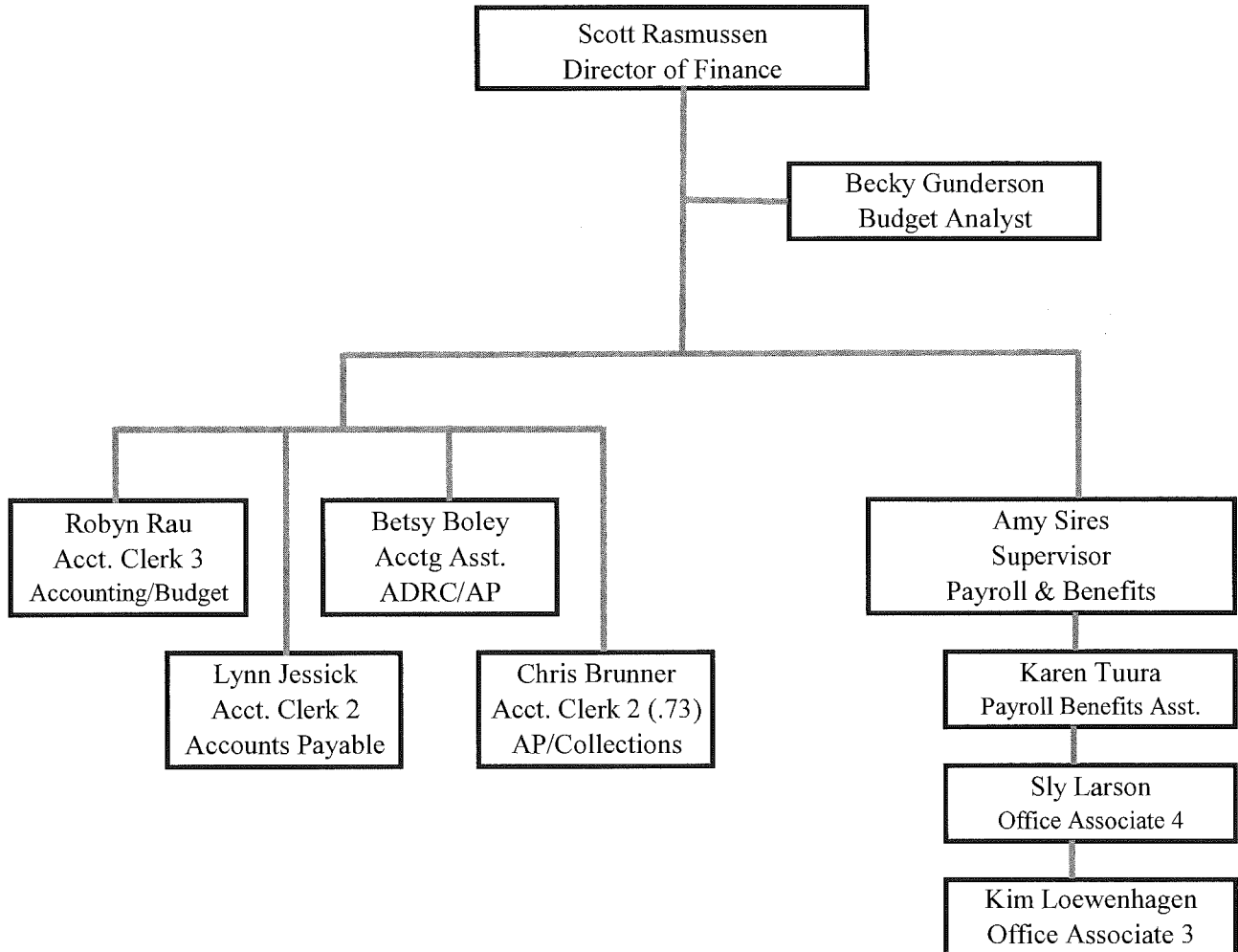
	2014 Actual	2015 Budget	2015 Estimate	2016 Request	2016 Recommended	% Change
Expenditures:						
Personnel	\$ 641,352	\$ 643,466	\$ 642,974	\$ 643,466	\$ -	
Services & Supplies	56,943	58,300	57,830	58,300	-	
Equipment	-	-	-	-	-	
Total Expenditures	\$ 698,295	\$ 701,766	\$ 700,804	\$ 701,766	\$ -	0.00%
Revenues:						
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges & Fees	-	-	-	-	-	
Miscellaneous	18,245	20,000	21,150	20,000	-	
Fund Balance Applied	-	-	-	-	-	
Property Tax Levy	680,050	681,766	679,654	681,766	-	0.00%
Total Revenues	\$ 698,295	\$ 701,766	\$ 700,804	\$ 701,766	\$ -	

Summary of Requested Addbacks

Description	Department Requested*	Administrator Recommendation	F & B Committee Recommendation
Reduction of staff hours (approximately 600 hrs)	\$13,700		

*The proposed Class/Comp recommendation increased personnel costs by \$8,970 for 2016.

Staffing/Organizational Chart



Program Financials

2016 Proposed Program/Service	General Acct'g & Budget Priority 1	Accounts Payable Priority 2	Payroll & Benefits Priority 3	Accounts Receivable Priority 4	Totals
Expenditures:					
Personnel	\$ 289,214	\$ 69,045	\$ 270,099	\$ 15,108	\$ 643,466
Service & Supplies	52,600	1,900	3,300	\$ 500	\$ 58,300
Equipment	-	-	-	-	\$ -
Total Expenditures	\$ 341,814	\$ 70,945	\$ 273,399	\$ 15,608	\$ 701,766
Revenues:					
Federal/State Grants	-	-	-	-	\$ -
Charges & Fees	-	-	-	-	\$ -
Miscellaneous	20,000	-	-	-	\$ 20,000
Fund Balance Applied	-	-	-	-	\$ -
Property Tax Levy	321,814	70,945	273,399	15,608	\$ 681,766
Total Revenues	341,814	70,945	273,399	15,608	\$ 701,766
Mandated Service?	Yes	Yes	Yes	Yes	
Committee Piority					

2015 Approved Program/Service	General Acct'g & Budget Priority 1	Accounts Payable Priority 2	Payroll & Benefits Priority 3	Accounts Receivable Priority 4	Totals
Expenditures:					
Personnel	\$ 284,056	\$ 73,675	\$ 264,184	\$ 21,551	\$ 643,466
Service & Supplies	52,300	2,000	3,500	\$ 500	\$ 58,300
Equipment	-	-	-	-	\$ -
Total Expenditures	\$ 336,356	\$ 75,675	\$ 267,684	\$ 22,051	\$ 701,766
Revenues:					
Federal/State Grants	-	-	-	-	\$ -
Charges & Fees	-	-	-	-	\$ -
Miscellaneous	20,000	-	-	-	\$ 20,000
Fund Balance Applied	-	-	-	-	\$ -
Property Tax Levy	316,356	75,675	267,684	22,051	\$ 681,766
Total Revenues	336,356	75,675	267,684	22,051	\$ 701,766
Mandated Service?	Yes	Yes	Yes	Yes	
Committee Piority					

#1 General Accounting & Budget		Budget	Levy	FTE's	
		\$341,814	\$321,814	4.30	
Provide financial information and related budgetary assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.					
OUTPUTS					
<i>(YTD column = Jan-Jun results)</i>		2012	2013	2014	YTD2015
Annual budget documents, including the County Administrator's budget recommendations, F&B proposed budget to the County Board, newspaper summary prior to public hearing, and final approved budget		Done	Done	Done	N/A
State of Wisconsin Annual Financial Report		Done	Done	Done	Done
State of Wisconsin Annual Courts Report		Done	N/A	N/A	N/A
Annual ADRC Expenditure Report		Done	Done	Done	N/A
Monthly Agency on Aging Reports		Done	Done	Done	To Date
Monthly CARS Report (Child Support)		Done	Done	Done	To Date
Monthly journal entries/cost allocations		Done	Done	Done	To Date
Monthly bank reconciliations		Done	Done	Done	To Date
Daily cash receipt postings		Done	Done	Done	To Date
Annual fixed asset reports for auditors		Done	Done	Done	Done
Performance Goal	Outcome Measures	Benchmark	2013	2014	YTD2015
Provide accurate and timely financial information and related budgetary assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.	100% of budget documents were distributed per code/statute schedule (e.g. Administrator's budget recommendations, budget documents to the County Board, budget summary published 14 days prior to county board public hearing).	100%	100%	100%	N/A
	100% of annual audit reports and State Reports were completed by their due dates.	100%	100%	100%	100%
	Annual cost allocation analysis was completed by year-end.	Yes	Yes	Yes	N/A
	100% of monthly bank reconciliations are completed by the end of the following month.	100%	83%	100%	100%
	Monthly journal entries are posted and the month is closed by the 20th of the following month.	100%	100%	100%	100%
	100% of cash receipts are posted to the general ledger within a week of the receipt date.	100%	100%	100%	100%
	100% of department account corrections are made within the following month's entries.	100%	100%	100%	100%

Manage the department within the approved budgetary constraints.	100% of New Government Accounting Standards Board (GASB) and auditing/internal control standards were implemented by required dates.	100%	100%	100%	N/A
	Guidelines set by Finance & Budget committee have been met.	Yes	Yes	Yes	N/A
	Finance department expenditures have been consistently under budget.	Yes	Yes	Yes	N/A
#2 Accounts Payable		Budget \$70,945	Levy \$70,945		FTE's 1.40
Process payment to county vendors for approved goods & services.					
OUTPUTS					
<i>(YTD column = Jan-Jun results)</i>		2012	2013	2014	YTD2015
Number of voucher checks prepared and filed during the year:		15,710	15,090	15,262	7,356
Number of 1099's issued during the year:		411	340	435	N/A
Number of credit card transactions during the year:		2,580	4,834	4,678	2,386
Total dollar amount of credit card transactions audited:		\$339,231	\$725,288	\$722,839	\$383,108
Total lost credits, finance charges, and late fees incurred during the year:		<\$400	<\$400	<\$400	<\$180
Number of reissued checks/stop payments done during the year:		42	38	33	21
Performance Goal	Outcome Measures	Benchmark	2013	2014	YTD2015
Process timely & accurate payments to county vendors for approved goods & services.	100% of authorized payments are made by the due date or within one week of receipt from the authorizing department.	100%	100%	100%	100%
	100% of required 1099's were issued to vendors required by IRS code and those who have not complied with the filing proof for exemption from the code.	100%	100%	100%	100%
	No payments will need to be voided or stop payments issued.	0	38	33	16
	100% of approved credit card documentation is on file prior to the due date for payment of the monthly credit card bill.	100%	100%	100%	100%
	The County will incur no lost credits/finance charges.	None	<\$400	<\$400	<\$400
Maintain an accurate filing system for future retrieval of county payments and support material.	100% of filed vouchers requested by staff & auditors were immediately located.	100%	99%	99%	100%

#3 Payroll and Benefits		Budget	Levy		FTE's
		\$273,399	\$273,399		3.80
Process payment to county employees for approved time worked and provide payroll/benefit information and related assistance and training to all county departments, employees, elected officials, outside agencies, and other customers.					
OUTPUTS					
		<i>(YTD column = Jan-Jun results)</i>			
		2012	2013	2014	YTD2015
Number of paychecks/bank deposits processed:		13,960	14,260	14,730	7,506
Number of agency reports filed with the State & Federal government:		56	56	56	28
Number of health insurance and other benefit applications processed:		2450	2,970	3,240	145
Number of customer questions processed annually (est):		1140	1,600	1,860	520
Performance Goal	Outcome Measures	Benchmark	2013	2014	YTD2015
Provide accurate and timely payroll processing and required reporting to various governmental agencies.	100% of payrolls were processed and completed by noon each Thursday prior to paydays.	100%	100%	100%	100%
	100% of payroll reports to agencies were filed by the required due dates with 99% accuracy (strive for 100%).	100%	100%	100%	100%
	95% of the general ledger payroll liability accounts were reconciled within fifteen (15) days of month's end.	95%	92%	100%	100%
Provide accurate and timely benefit information regarding employee benefit programs.	100% of questions were answered within two (2) business days.	100%	100%	100%	100%
	100% of employee benefit adjustments were processed before the following payroll period.	100%	100%	100%	100%
#4 Accounts Receivable		Budget	Levy		FTE's
		\$15,608	\$15,608		0.20
Bill & collect miscellaneous county debt.					
OUTPUTS					
		<i>(YTD column = Jan-Jun results)</i>			
		2012	2013	2014	YTD2015
Number of billings sent during the year:		1,065	1,272	950	510
Total dollars billed/collected during the year:		\$1,565,000	\$1,209,000	\$ 973,400	\$ 491,200
Number of monthly aging schedules prepared:		36	36	36	18
Number of account reconciliations:		24	24	24	12
Performance Goal	Outcome Measures	Benchmark	2013	2014	YTD2015
Account for the accurate and timely billing and collection of county debt.	100% of billings are sent within one week of receiving them from department.	100%	100%	100%	100%
Totals		Budget	Levy		FTE's
		\$701,766	\$681,766		9.70

Opportunities & Challenges

The finance department faces the same difficult challenges that most county departments are currently facing: maintaining an acceptable level of service to our customers in a climate of decreasing resources. Like most service departments, the vast majority of our resources are personnel related. Our department continues to look for ways to increase efficiencies and reduce our reliance on tax levy through collaborative efforts and technological advances. Future efforts will include:

Payroll & Financial System Upgrades. We continue to move forward with the upgrades to the financial system, including online timesheets. The County's recent upgrade to Alio's web-based software allows all customers to access the system via the internet. Access via the internet has been well-received by county employees, especially by those with access through the State system and those in outlying areas having limited or spotty access to the County system. In addition, we are now testing the Alio Intelligence model, a new report-writing system which will allow departments to customize their own reports. We have also upgraded the Employee Portal system and testing & full implementation of this upgrade will occur this fall with the assistance of our consultants at CESA 10.

Annual Budget & Financing for Capital Projects. As State funding continues to stagnate or decrease, and levy limitations are retained, creating a balanced budget will continue to be a challenge. It's been that way for many years, and will probably continue in the foreseeable future. Because of this, the finance department spends more time helping other departments better understand their budgets and assist in addressing the budgetary gaps we all face. Likewise, the county's dependence on borrowing for all other capital projects (highway construction, vehicle purchases, computer systems & software) has become even greater in recent years as levy dollars have been transferred to cover operations. We have become much more reliant on capital borrowing for all our capital projects, and while we can continue to levy for these increases, the challenge will be attempting to maintain a stable tax rate for future borrowings. Recommendations as part of the Classification/Compensation study and health insurance analyses will only add to this challenge.

Involvement in County Program Reviews. Finance department staff have been directly involved in past program reviews for Highway, Paid Time Off, County Treasurer Duties, Joint Health Care, County Collections, and Expo Center. In 2015, finance staff participated in the medical examiner options work group and comprehensive review of health insurance options. In addition, we are indirectly involved in nearly all the others by providing various financial information for the groups. While we understand the importance of the program reviews, they do reduce the time available for the day-to-day functions of staff. Balancing the time needed for these special projects against the day-to-day work that needs to get done will continue to be a challenge.

General Collaboration. The Finance department currently collaborates regularly with both Personnel and Purchasing with regard to reception area, phone & office coverage, meeting rooms, etc. Information services is also involved in this effort. I think I speak for the other departments in saying that we all value this effort and will work to enhance it despite the potential reduction in each of our staffing levels.

Eau Claire County 2016 Budget Survey

I. Introduction

The Eau Claire County seeks “To provide quality, innovative services that safeguard and enhance the well-being of all our residents.”

Once again the coming budget year will be difficult. Revenues are flat and services continue to get more costly.

The Eau Claire County Committee on Finance & Budget is seeking your opinion on priorities. This survey is organized by functional responsibilities within the county with a description of the primary functions. Please rank each function based on your opinion of the importance.

Use **Next** and **Previous** to navigate through the survey. You may exit at any time by clicking on **Exit this survey** in the upper right corner or click on **Done** at the end of the survey. If you exit the survey, your answers will be saved up to that point. You will not have access to your previous answers if you return to complete the survey, but you can skip forward to the point you exited previously.

II. General Government

1. County Clerk

- Oversees elections
- Issues marriage licenses
- Records county legislation and posts public meeting notices

2. Corporation Counsel

- Prosecutes mental commitments and child protective services
- Prosecutes child support cases
- Manages county government legal matters

3. Medical Examiner

- Death investigations

4. Register of Deeds

- Records property transactions
- Maintains vital records including birth, marriage and death certificates

5. Treasurer

- Collects taxes for the county and municipalities

6. Veterans Service Office

- Assists Veterans with federal Veterans benefits and disability claims

- Assists Veterans with state Veterans benefits, grants, loans, property tax relieve and education.
- Conducts outreach and education for Veterans

III. Courts and Court related services

1. Children's Court Services

- Screens juveniles taken into custody
- Interviews Juvenile offenders and makes initial recommendations to the court
- Provides secure detention for juvenile offenders

2. Circuit Courts

- Court system for criminal matters
- Court system for civil matters, including family, small claims and civil trials
- Treatment Courts: Intensive court appearances instead of incarceration

3. Clerk of Courts

- Manages court case filings for civil, criminal and small claims
- Manages jury trials
- Assists the public with court information and procedures
- Collects fees and fines.

4. Criminal Justice Collaborating Council

- Coordinates alternatives to incarceration
- Coordinates treatment programs

5. District Attorney

- Prosecutes crimes
- Manages Victim/Witness Program

6. TRY Mediation

- Child custody dispute resolution
- Small claims dispute resolution

7. Register in Probate/Juvenile Clerk

- Probate of estates and trusts,
- Guardianships and mental commitment case filings
- Manages court case filings for juvenile cases, child protective services, and adoptions.

IV. Transportation & Public Works

1. Highway

- Maintain state and county highway system

- Mows sides of county highways
- Plows and removes snow on state and county highways
- Constructs roads and bridges on county highways

2. Chippewa Valley Regional Airport

- Facility for commercial airline service
- Facilities and services for corporate and private aircraft

V. Public Safety

1. Communications Center

- Operates 911 dispatch

2. Law Enforcement

- Patrol and crime investigation
- Courthouse security
- Service of process and warrants
- Drug and narcotics investigations

3. Jail

- Secure incarceration
- Work release

VI. Planning, Conservation, and Economic Development

1. Conservation

- Assistance programs to prevent soil erosion and sedimentation of streams and lakes
- Lake rehabilitation for reducing sedimentation and pollution in county lakes

2. Emergency Management

- Disaster/Emergency Planning

3. Land Use Planning

- Comprehensive land use planning
- Real property listing and mapping of property
- Public land survey system
- Zoning and land use controls, construction inspections
- West Central Regional Planning Commission: planning for the physical, social, and economic development of the region

4. Economic Development

- Innovation Center: Facility for start-up businesses

- Momentum West: Broad private sector and municipal funded agency for economic development marketing of the region
- Economic Development Corporation: Advance regional economic development

5. Recycling

- Curbside recycling, Clean Sweep and brush site management

VII. Health and Social Services Programs

1. Aging & Disability Resource Center

- Provides information and counseling for older adults and adults with disabilities
- Coordinates transportation options for older adults and adults with disabilities
- Manages Nutrition Program, including Meals on Wheels and group meal sites
- Determines eligibility for publicly funding long-term care
- Provides supportive services to help individuals remain independent and at home

2. Child Support

- Establish and enforce child and medical support orders
- Establish paternity for non-marital children

3. Eau Claire City / County Health

- Inspects restaurants, food services and lodging to prevent disease and injury
- Ensures safe water from public and private wells and prevents illness from sewage systems
- Prevents diseases from animals/insects such as rabies, West Nile virus and Lyme's disease
- Enforces safe garbage and trash collection/disposal to prevent injury and disease
- Provides nurse education and case management for high risk children and families to prevent long term injury and poor health.
- Supports early detection and prevention of health problems for adults with cancer and chronic disease
- Protects the public from communicable diseases by investigating and controlling outbreaks, and planning for public health emergencies
- Builds community action around prevention of mental health, chronic disease and high risk drinking
- Promotes healthy pregnancy and early childhood nutrition through Women, Infant and Children (WIC) Program.

4. Human Services

- Community care and treatment of adults/children with mental illness.
- Case management of juvenile offenders.
- Protection of vulnerable adults who are at risk for abuse, neglect or exploitation.
- Protection, care and treatment of children who are abused or neglected.
- Institutional care for children, youth and adults.

- Financial & Economic Assistance: Including Medical Assistance, Food Stamps, Child Care, Energy Assistance and general relief.
- Community treatment of adults and children with alcohol and/or other drug problems.
- Community care and treatment of children who are developmentally disabled or developmentally delayed.

5. Housing Authority

- Authority owned housing for low-income families.
- Rent subsidies for low-income families.
- Rent subsidies and supportive services for low-income elderly.
- Loans to low and moderate income families for housing rehabilitation, down payments and closing costs.

VIII. Leisure & Education

1. County Parks

- Campgrounds, beaches, boat landings, disc golf, dam operations, biking, hiking, horseback riding, skiing, ATV and snow mobile trails.

2. County Forest

- Timber and Game management
- Reforestation

3. Education

- Beaver Creek reserve: Nature reserve and education
- Eau Claire County UW-Extension: Educational programs and services, agriculture, home and commercial horticulture, 4-H/youth development, family living and nutrition education.
- Eau Claire County Fair

4. Exposition Center

- Maintain Expo Center
- Breakfast in the Valley, the Eau Claire County Fair, and Firecracker Off-Road Bike Race

IX. Community Agencies

- Chippewa Valley Museum
- Paul Bunyan Camp
- Public Access TV
- Humane Association
- Senior Centers
- Bolton Refuge House: Shelter for victims of domestic violence and families
- Children's Service Society/Healthy Families Program

- Drop in Center for Mentally Ill
- Beacon House: Homeless Shelter for families
- Sojourner House: Homeless Shelter for single adults

X. Budget Question

1. Please select from the options below, the best way to approach the 2016 budget:

- Increase user fees and other non-levy sources of revenue to offset increased costs.
- Reduce current levels of service but maintain all current programs.
- Eliminate services and programs to reduce the budget shortfall.
- Maintain or increase service levels in high priority programs while decreasing service levels in low priority programs to reduce budget shortfalls.
- Other options (please specify in the space provided)

2. Should the county reduce or eliminate programs or services? If so, please indicate which programs or services should be reduced or eliminated.

- Text box provided for answer

3. If you selected ‘increase service levels in high priority programs,’ please indicate which programs should be increased.

- Text box provided for answer

XI. Thank You

Thank you for taking the time to provide your input regarding the importance of Eau Claire County programs and services. This information will be considered as the budget for 2016 is developed.

This survey will be available from August 7, 2015 until November 13, 2015 and provides an opportunity for you to express your thoughts. The county board will hold a public input session on Tuesday, November 10, 2015. You are encouraged to attend.

Eau Claire County Committee on Finance & Budget

Eau Claire County Sales Tax Collections

<u>Month</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Variance From 2014</u>
January	\$ 779,246	\$ 712,769	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 21,973
February	515,915	567,975	518,319	638,455	602,909	563,535	532,904	689,925	843,563	\$ 153,638
March	659,455	620,370	636,257	538,909	561,038	783,032	834,428	852,142	864,937	\$ 12,795
April	655,505	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623	\$ 77,811
May	621,655	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993	\$ (1,807)
June	708,581	763,310	573,694	476,205	707,990	872,811	924,281	935,972		
July	654,170	646,194	686,636	741,830	751,169	783,644	655,631	764,686		
August	677,660	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488		
September	784,446	700,371	634,987	631,589	804,241	788,958	805,689	725,272		
October	564,665	607,962	701,541	642,499	705,976	669,856	655,379	830,917		
November	572,818	692,960	631,616	728,502	630,916	799,401	872,360	934,158		
December	766,160	697,019	562,547	692,239	844,605	817,298	774,289	707,471		
Add'l Rec'd	-	-	-	-	-	-	-	-	-	-
Total	\$ 7,960,276	\$ 8,027,497	\$ 7,422,090	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 3,938,459	\$ 264,410
Budgeted	\$ 8,010,000	\$ 8,175,000	\$ 8,175,000	\$ 7,675,000	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	
Excess (Short)	\$ (49,724)	\$ (147,503)	\$ (752,910)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013		
			2009 Shortfall	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus		
Total County Taxable Sales	\$ 1,592,055,200	\$ 1,605,499,400	\$ 1,484,418,000	\$ 1,546,854,400	\$ 1,648,061,000	\$ 1,753,756,200	\$ 1,781,174,600	\$ 1,915,402,600	\$ 787,691,800	
Monthly Avg	\$ 663,356	\$ 668,958	\$ 618,508	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 787,692	
							\$ 8,905,873	\$ 9,577,013	\$ 9,452,302	

MINUTES

Eau Claire County
Committee on Finance and Budget
Monday, June 29, 2015 / 4:30 pm / Room 3312
721 Oxford Ave. Eau Claire, WI 54703

Members Present: Supervisors Stella Pagonis, Jim Dunning, Robin Leary, and Mike Conlin

Members Absent: Supervisor Nick Smiar

Staff present: Scott Rasmussen, Finance Director; Keith Zehms, Acting County Administrator; Terri Bohl, Jeff Koenig, Tammy Stelter, Kay McBride, and Ron Hon

Others present: Supervisor Gregg Moore

Chairperson Pagonis called the committee meeting to order at 4:31 p.m.

Human Services 2014 Budget Discussion & Recommendation / Discussion-Action

The staff from the Dept. of Human Services was present at the meeting to discuss the 2014 Budget shortfall within the Human Services department budget. Handouts were provided to the committee listing programs and service priorities. Due to the delay in state and federal revenues being sent to the county, Supervisor Conlin asked if the department was anticipating any additional revenue and Mr. Koenig said no, all revenue for the year has been received. Mr. Koenig informed the members that the department is still working with the Genysis software and needs improvement to make for a more integrated system. There have also been problems with the AVATAR software program being used by the department. Over expenditures are due to the ongoing need of the clients being serviced, placement facilities, and the unknown of how many placements they may obtain throughout the year. Winnebago placements are more expensive than Trempealeau County Health Care Center placements. Medicaid cost recovery program removed money from the county, and for some institutional placements the county is not reimbursed wholly depending upon reduced Medicare payments, etc.

The group discussed the organization structure of the DHS Fiscal Unit under the Finance Dept., instead under the Human Service Department. This could include collections and accounts payable. Tom Wirth recommends placing the fiscal unit under the Finance Department.

Administration staff and the committee members stressed to the DHS staff that the overspending is unacceptable. Program areas, including non-mandated and mandated services need to be looked at closer. The services providers that are being used need to be reviewed and placements need to be predicted better. Could it be a possibility to draft an RFP for these services. The DHS staff will look at setting limits to the services provided and the facilities that are used.

Staff Compensation Based on Class/Comp Study / Source of Funding / Discussion – Action

The 2016 cost to implement the classification/compensation is estimated to be \$618,000, based on the McGrath original estimation. Scott distributed a handout looking at the potential funding scenarios for class/comp implementation. Scott feels we have enough money in 2015 to implement class comp and to offset the amount of \$210,000 in 2016. Turnover rate is approx. 10% annually; 6% for those who change jobs and 4% for those that retire. The group discussed some of the areas that create the most increase, determining step placement for all staff, and the classification of some of the job descriptions. Implementation was discussed and it was proposed to be implemented on July 26th.

ACTION: Supervisor Leary made a motion to recommend implementing class comp study at a cost of \$730,000 on levy. Motion carried, 4-0.

Future Agenda Items / Set Next Meeting

None

The meeting was adjourned by unanimous consent at 8:10 p.m.

Respectfully submitted by,

Sharon Rasmusson/alh
Committee Clerk

MINUTES

Eau Claire County
Committee on Finance and Budget
Thursday, July 9, 2015 / 4:30 pm / Room 3312
721 Oxford Ave., Eau Claire, WI 54703

Members Present: Robin Leary, Stella Pagonis, Jim Dunning, and Mike Conlin

Members Absent: Nick Smiar

Staff Present: Kathy Schauf; County Administration, Scott Rasmussen; Finance Director, Rich Walthers; Interim Highway Commissioner, Janet Loomis; County Clerk, Tom Wirth; Acting Human Services Director, Jeff Koenig and Tammy Stetler and Angie Harmon

Supervisor Pagonis called the meeting to order at 4:31 p.m.

Groundwater Capital Project Review / Kelly Jacobs / Discussion

Kelly Jacobs provided an update on the 2015 budget approval Groundwater Capital Project used for develop ground elevation map, irrigation, depth of water units. Funding is provided from a USGS grant and county dollars. This is a partnership project between Eau Claire, Dunn and Chippewa counties.

Highway Dept. Equipment Purchase Procedures / Rich Walthers / Discussion – Action

Rich proposed new procedures for short notice highway dept. equipment acquisitions. Equipment presented in the 5 year capital project plan. Any equipment at an auction may or not be on the list but may be an opportunity for purchase that may meet the current need by the department. In 2016, the department will be proposing a 10 year plan for equipment purposes. The committee asked for an amendment to the procedures to include “Notify the Finance Director about any possible non-planned equipment purchases”

ACTION: Supervisor Dunning made a motion to approve the procedures for short notice acquisitions of planned and non-planned equipment with the amendment as discussed. Motion carried, 4-0

Request of Lower Price on County-Owned Parcel / Property in Village of Fairchild / Discussion – Action

Janet is requesting to lower the price on the parcel from \$10k to \$5k. The members suggested that Janet also find out the cost of demolishing the structure in the event that there are no bids on the reduced price.

ACTION: Supervisor Leary made a motion to lower the county owned parcel to \$5,000. Motion carried, 4-0.

Proposed Resolution / File #15-16/037 “Authorizing the Sale of Tax Deed Property to Sheila P. Kersten, a Legal Heir of the Former Owner, Milton E. Johnson for \$16,707.97; Directing Corporation Counsel to Prepare a Quit Claim Deed on the Described Property; Directing the County Clerk to Execute Said Quit Claim Deed on Behalf of Eau Claire County / Discussion – Action

This property will be sold as a quit claim deed to an heir of the property owner.

ACTION: Supervisor Conlin made a motion to authorize the sale of the quit claim deed to Sheila P. Kersten. Motion carried, 4-0.

Approval of Taking Tax Deed Property Having Delinquent Special Assessments / Discussion –Action

- a. Computer #221-13-0170/1813 Woodland Ave. , Eau Claire

Per the county code, any delinquent special assessments that amount to over \$250 needs to come to the committee in order to take the property as a tax deed. Janet is requesting committee approval to have the county take the property to start the eviction process and claim the property.

ACTION: Supervisor Leary made a motion to take the tax deed property with delinquent special assessments. Motion carried, 4-0.

Referrals: Town of Fairchild & Village of Fairchild / Request to Remain Exempt from the Eau Claire County Library System / Discussion – Action

Both municipalities qualify for exemption, accordingly to statute, to pay Eau Claire County for the Eau Claire County Library System.

ACTION: Supervisor Conlin made a motion to grant exemption to T. of Fairchild & V. of Fairchild from the Eau Claire County Library System. Motion carried, 3-1.

Department Budget Review / 1st Quarter 2015 & Year End 2014 / Discussion-Action

- Human Services

Handout: Budget to Actual Financial Report by Program for 2014

The Dept. of Human Services staff gave a summary budgeted versus actual 2014 program expenditures and revenues and what were some of the contributing factors to the shortfall.

Discussion about the Alternate Care report that is provided in the county board packet every month and the possibility of adding some additional program costs to future reports. The group discussed program costs for both adults and children.

- Sheriff's

Scott provided an update on the Sheriff's Dept. 1st quarter budget information. He mentioned that personnel and equipment costs were increased due to the recent manhunt. Other 1st quarter budget expenditures and revenues are on target.

- Highway

Rich provided a spreadsheet for the Winter Maintenance Expenditures that included the costs for 2015. The briefly discussed the summer maintenance budget for the year.

Classification Compensation Review Update / Discussion

The committee discussed the most recent information, including cost allocation for 2015 and 2016, since the recent joint committee meetings. The classification/compensation study will be brought to the board on July 21st. If the board passes the study, implementation will be effective July 26st.

Financial Activity Updates / Finance Director / Discussion – Action

- Budget Survey Process
- County Sales Tax Report
The sales report was provided in the packet and
- County Board Chair Vouchers - None
- Line Item Transfers - None

2016 Budget Guidelines & Calendar / Discussion- Action

Dates and times were set by the members to meet with the Department Managers with the Finance & Budget Committee.

2015 Capital Borrowing / Discussion

Scott Rasmussen stated to start the process for the borrowing approved for the 2015 budget, and noted that the 8.5M was approved for 2015. The county will be looking to borrow 8.74M, which includes an additional \$150,000 in borrowing for highway carried over from 2014.

Other Finance & Budget Updates /Discussion – Action

Review / Approval of Committee Minutes / Discussion – Action

- June 11, 2015

ACTION: Supervisor Dunning made a motion to approve the June 11, 2015 minutes as presented. Motion carried, 4-0.

Future Agenda Items / Set Next Meeting

None

The meeting was adjourned by unanimous consent at 7:38 p.m.

Respectfully submitted by,

Angie Harmon

MINUTES

Eau Claire County
Committee on Finance and Budget
Tuesday, July 21, 2015 / 6:00 pm / Room 1278
721 Oxford Ave., Eau Claire, WI 54703

Members Present: Supervisors Stella Pagonis, Jim Dunning, Robin Leary, Nick Smiar and Mike Conlin

Staff present: Scott Rasmussen, Finance Director

Chairperson Pagonis called the committee meeting to order at 6:00 p.m.

Proposed Resolution / File #15-16/042 “Initial Resolution Authorizing the borrowing of not to exceed \$9,500,000; and providing for the issuance and sale of general obligation notes therefor/ Discussion – Action

Scott Rasmussen, Finance Director, stated that the county board approved the borrowing earlier in the 2015 budget process. The county financial advisor is Ehlers & Associates, Inc.

ACTION: Supervisor Smiar to authorize the borrowing not to exceed \$9.5 million and provide for the issuance and sale of general obligation promissory notes. Motion carried, 5-0.

The meeting was adjourned by unanimous consent at 6:11 p.m.

Respectfully submitted by,

Scott Rasmussen/alh
Finance Director

MINUTES

Eau Claire County
Committee on Finance and Budget
Thursday, July 23, 2015 / 6:30 pm / Fall Creek
Village Hall

Members Present: Supervisors Stella Pagonis, Jim Dunning, Mike Conlin and Nick Smiar
Members Absent: Supervisor Robin Leary
Staff present: Kathy Schauf, County Administrator and Scott Rasmussen, Finance Director

Chairperson Stella Pagonis called the meeting to order at 6:00 p.m.

Introduction of Committee Members

Chairperson Stella Pagonis introduced committee members to those that were present.

Overview of Eau Claire County Budget & 2016 Budget Process

Scott Rasmussen, Finance Director, provided an overview of the county budget and the budget process.

Public Input Session

The following citizens made a presentation before the committee.

Barb Pritzl, Augusta Senior Center Director, and requested that the center continues to receive county funding like in past years.

Fred Poss, President of the Lake Eau Claire Association, is requesting that Eau Claire county joining the association with funding for sediment removal from the Skid Row sand trap.

Marlo Orth, Chairperson of the Lake Eau Claire District, requested a \$200,000 grant from the county with a 50-50 match funding for the Lake Eau Claire Rehabilitation District that will be dedicated to sediment removal in the Skid Row sand trap.

Carol Peuse, citizen, and requested that the Augusta Senior Center continues to receive county funding like in past years. Also, would like to see continued funding the 4-H and UW-Extension programs.

Bob Paddock, citizen, and requested that the Augusta Senior Center continues to receive county funding like in past years.

With no other public member wishing to speak, the public input session was adjourned at 7:46 p.m. by unanimous consent.

Respectfully submitted,

Scott Rasmussen/alh
Finance Director