

AGENDA

Eau Claire County
Committee on Finance and Budget
Thursday, March 9, 2017 / 4:30 pm

721 Oxford Avenue
Eau Claire County Courthouse – Room 1273
Eau Claire, WI 54703

1. Call Meeting to Order
2. Public Comment Period
3. 2016 Final Budget Update / Annual Audit Status/Discussion-Action
4. 2017 Budget Status Updates / Issues / Discussion-Action
5. Finance Department Process Analysis/ Discussion by Marc DeVries, Consultant
 - Contract(s) Status/Financial Update
 - Update on Internal Controls / Implementation
 - Update on Finance Department Review
 - Update on Accounts Payable Process
 - Update on Payroll Process / Alio Implementation
6. Performance Management Update / Discussion Only
7. Strategic Plan Update / Discussion of Financial Goals / Discussion-Action
 - County Borrowing
 - Develop a new tracking system for county wide capital improvement plan
 - Create a reporting mechanism to better inform board, committees
8. 2018 Budget: Calendar and Priorities / Discussion – Action
 - Review budget timeline (page 2-5)
9. Financial Activity Updates / Discussion – Action (page 6)
 - County Sales Tax Report
 - County Board Chair Vouchers
 - Line Item Transfers (if any)
10. Review / Approval of February 9, 2017 Committee Minutes / Discussion – Action (page 7-8)
11. Schedule Next Meeting and Agenda Items
12. Adjourn.

Post: February 3, 2017

Copy: media, Committee members, Kathryn Schauf, Marc DeVries, 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.

2017: Eau Claire County 2018 Budget Timeline
 Timeline and policies subject to adjustment throughout the process

MONTH	FINANCE DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COUNTY ADMINISTRATOR	DEPARTMENT HEADS	OVERSIGHT COMMITTEES	COMMITTEE ON FINANCE & BUDGET	COUNTY BOARD
January	Solid date on payroll numbers for dept heads		Even years: with COA develop strategic planning process. Discussion of calendar with Internal Services	Review and Update Continuity of Operations – essential positions and functions.			
February			Annual Report Guidance submitted.			Review budget calendar <u>Odd Years Update on State Budget Legislative Update</u>	
March		Even years: Recommendation on elected official pay prior to March 15 (see sec. 3.20.001A of the county code)		Technology Requests due to IS	Even years: HR Committee to take action on elected official pay	Finalize Budget Calendar Discussion of Budget policies and priorities	Even years: Elected Official Pay resolution
April			Meetings with Department Heads on performance measures	April 1: Annual Report Due		Discussion of Budget policies and priorities and calendar	Even years: Organizational meeting

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May	April 10 CIP instructions delivered		Meetings with Department Heads on performance measures May 15: CIP Team meeting to recommend capital projects May 19: Budget Guidelines / calendar Distributed (marketing to DH's and others with a July 1 deadline)	May 11: Strategic Plan PEST Analysis	Discuss CIP needs of the Dept.		Even years Strategic Plan
June	Obtain benefit renewal #'s June 7: Distribute budget forms and instructions to departments and outside agencies	Recommendation on Class/Comp changes		New position requests to County Administrator and HR Director by June 23rd – meetings to be scheduled in July		CIP review with long term debt Approve Budget Survey Written presentation: detail on performance measures	Even years: Strategic Plan Adoption
July	July: Budget on-line survey ready July 1 Provide to Depts the numbers for salaries and benefits and draft		July 1: Distribute CIP to Departments to incorporate into budgets. Marketing of survey	TBD: Budget training sessions for staff Marketing of survey	Begin discussion of goals for 2017 consistent with strategic plan (performance measurement)	July13: Committee meeting TBD: Public Input Session @ Village of Fall	

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	numbers on Health ins. July 31: Final numbers on health insurance					Creek 6 pm meeting 6:15 pm public input session	
August	Aug 21-31 Administrative Staff budget review with departments		Aug 21-31 Administrative Staff budget review with departments	Aug 21: All completed budget packets due to Finance Director (including personnel, capital & user fees) in electronic form Aug 23-31 Administrative Staff budget review with departments	August committee meetings: Discussion of goals based on strategic plan Review draft budgets as submitted by departments by Aug 20	TBD: Committee meeting and Public Input Session @ LE Phillips Sr. Center or Library 5 pm meeting 6:30 pm public input session	August 15: County Board meeting
September	Administrative staff budget review with departments Meet with F&B on departmental budgets		Administrative staff budget review with departments Sept 20: CA recommended budget due Meet with F&B on departmental budgets Sept 24-26: WCA Annual Conference	Sept 1: Revised user fees due to Administration Administrative staff budget review with departments. Meet with F&B on dept. budgets		TBD Committee mtg. TBD: Committee meets with departments	Sept 19 County Board meeting; 1 st reading of HR Committees recommendation on personnel requests Also update County Board on preliminary budget information.

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October	Oct 29: Official publication of budget due to L-T.		<p>Oct 22-25: ICMA Conference</p> <p>Oct 26: Budget books e-delivered to Co. Board</p>		<p>Review F&B Committee budget recommendation</p> <p>Supervisor development of potential amendments</p> <p>Odd years: Prior to November 1, HR to review and recommend county board salaries. (see section 3.20.001 C of the county code)</p>	<p>TBD: Committee meets with departments (including Community agency review and wrap up)</p> <p>TBD: Complete final revisions and prepare budget recommendation (wrap up)</p>	<p>Oct. 3: County board meeting</p> <p>Oct. 17: Consideration of F&B user fee recommendation</p> <p>Board receives budget and amendment forms</p>
November			<p>November 1: Summary of budget amendments distributed with Board packet.</p>				<p>Nov. 8: County Board meeting. Individual supervisor amendments due to Admin.</p> <p>Nov 14-15: Budget deliberations</p>

Eau Claire County Sales Tax Collections

<u>Month</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>2016</u>	<u>Variance</u> <u>From 2015</u>
January	\$ 712,769	\$ 563,038	\$ 605,382	\$ 649,869	\$ 613,413	\$ 637,758	\$ 633,370	\$ 655,343	\$ 696,710	\$ 41,367
February	567,975	518,319	638,455	602,909	563,535	532,904	689,925	843,563	882,113	38,550
March	620,370	636,257	538,909	561,038	783,032	834,428	852,142	864,937	659,845	(205,092)
April	615,402	623,482	711,305	797,429	741,448	606,312	641,812	719,623	933,154	213,531
May	653,936	624,232	663,464	567,787	549,895	783,189	856,800	854,993	880,459	25,466
June	763,310	573,694	476,205	707,990	872,811	924,281	935,972	835,827	819,172	(16,655)
July	646,194	686,636	741,830	751,169	783,644	655,631	764,686	1,031,180	946,348	(84,832)
August	749,229	665,741	663,893	616,376	785,490	823,653	1,004,488	957,996	817,003	(140,993)
September	700,371	634,987	631,589	804,241	788,958	805,689	725,272	753,988	906,726	152,738
October	607,962	701,541	642,499	705,976	669,856	655,379	830,917	968,167	901,132	(67,035)
November	692,960	631,616	728,502	630,916	799,401	872,360	934,158	868,976	662,535	(206,441)
December	697,019	562,547	692,239	844,605	817,298	774,289	707,471	708,777	996,080	287,303
Add'l Rec'd	-	-	-	-	-	-	-	-	-	-
Total	\$ 8,027,497	\$ 7,422,090	\$ 7,734,272	\$ 8,240,305	\$ 8,768,781	\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 37,907
Budgeted	\$ 8,175,000	\$ 8,175,000	\$ 7,675,000	\$ 7,675,000	\$ 7,800,000	\$ 8,060,000	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	
Excess (Short)	\$ (147,503)	\$ (752,910)	\$ 59,272	\$ 565,305	\$ 968,781	\$ 845,873	\$ 991,013	\$ 1,113,370	\$ 821,277	
		2009 Shortfall	2010 Surplus	2011 Surplus	2012 Surplus	2013 Surplus	2014 Surplus	2015 Surplus	2016 Surplus	
Total County Taxable Sales	\$ 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	\$ 2,012,674,000	\$ 2,020,255,414	
Monthly Avg	\$ 668,958	\$ 618,508	\$ 644,523	\$ 686,692	\$ 730,732	\$ 742,156	\$ 798,084	\$ 838,614	\$ 1,443,040	
						\$ 8,905,873	\$ 9,577,013	\$ 10,063,370	\$ 17,316,475	

MINUTES

Eau Claire County
Committee on Finance and Budget
Thursday, February 9, 2017 / 4:30 pm

721 Oxford Avenue
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Eau Claire, WI 54703

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

Members excused: Supervisor Nick Smiar

Staff present: Kathryn Schauf, County Administrator; Sharon Rasmusson

Public Comment Period

None.

Proposed Resolution / File No. 16-17/098 “Awarding Bid for Sale of Tax Deed Property to Andrew Pernsteiner for the Sum of \$105; Directing Corporation Counsel to Prepare 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

Motion by Supervisor Leary to approve of the sale of tax deed property to Andrew Pernsteiner for the sum of \$105. Motion carried.

Synopsis of Current Contracts and Estimated Payments re: Finance Department Transition

County Administrator Schauf shared an overview of funds spent regarding Finance transition. A work plan will be established.

Budget Calendar and Priorities / Discussion - Action

Committee discussed. Staff was asked to keep this item on for future agendas.

Performance Management / Discussion Only

Stella would like governing committees to work with departments if performance measures need to be edited.

Strategic Plan / Discussion of Financial Stability Goals / Discussion

- Limit County Borrowing
- Develop a new tracking system for county wide investments
- Create a reporting mechanism to better inform board committees

County Administrator reviewed status and goals developed.

Review of Financial Policies/ Discussion - Action

It was noted that the new finance director will take the lead on developing financial policies for the county. Information regarding reports, processes recommended by CliftonLarsonAllen should be considered and coordinated with Finance Department.

Financial Activity Updates / Discussion – Action

County Sales Tax Report: Updated county sales tax report was reviewed by the Committee. Trending well.

County Board Chair Vouchers. Motion by Supervisor Pagonis to approve of an expense report submitted by County Board Chair in the amount of \$187.86 (for WCA County Ambassador Program - mileage and parking). Motion carried.

Line Item Transfers. None submitted.

Review / Approval of Committee Minutes / Discussion – Action

a) January 12, 2017

Motion by Supervisor Mike Conlin to approve of the January 12, 2017 minutes as written. Motion carried.

Schedule Next Meeting(s) and Agenda Items

Joint Meeting (with Committee on Human Resources): Monday, Feb. 27, 2017 at 4:30 pm
Regular meeting: Thursday, March 9, 2017 at 4:30 pm.

Future Agenda items:

- Budget Timeline
- Data Tracking Team (1B)
- Budget calendar activities / Discussion of budget policies and priorities
- Strategic planning

Meeting adjourned at 6:30 pm.

Respectfully submitted,

Sharon M. Rasmusson
Committee Clerk