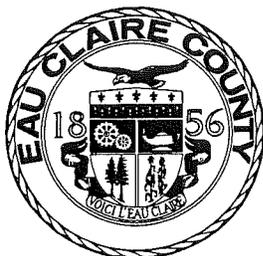


Eau Claire County Board of Supervisors

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TO: Eau Claire County Board of Supervisors
Eau Claire County Department Heads
Community Agencies

FROM: Committee on Finance & Budget

DATE: April 10, 2015

SUBJECT: EAU CLAIRE COUNTY 2016 BUDGET GUIDELINES

The State of Wisconsin continues to require counties to remain at a zero percent levy increase in property taxes or increase based on percentage of new construction. Therefore, once again the Committee on Finance and Budget must ask each department and community agency to present a budget proposal with no levy increase.

Performance management continues to be required for every program. Data should be updated prior to the presentation to the committee and prior to the publication of the Proposed Budget Book.

Community Agencies must follow the same guidelines as the Departments.

GUIDELINES:

1. All Departments and community agencies shall submit a proposed 2016 budget request for county levy funds using the same levy allocation as 2015.
2. Departments that rely on federal and state funding for programs should prepare a budget with no increase in the revenues received for state and federal sponsored programs, unless the department learns otherwise from the funding source. If funding sources are decreasing, that must be reflected in the budget.
3. All departmental programs must be prioritized and provide performance management data by program. Highway Department, Department of Human Services and the Sheriff Department will provide subprogram financial and performance detail.
4. The Classification and Compensation Study has the potential to increase salaries. We realize departments may not have adequate revenues to fund these increases. We will provide guidance once we know more about the implementation of the Classification and Compensation Study.
5. Other than salary modifications due to the Classification and Compensation Study, any substantial change from the prior year's budget submission must be noted in the introductory information. This includes any change in staff or major change in funding.

6. Departments and agencies may submit add-back requests for additional levy funding; however, add-backs are not guaranteed.
7. Department heads should be prepared to consider cost reductions based on departmental priorities; however, a reduction in a lower priority program should not have a negative (more costly) impact on a higher priority program.
8. Oversight committees, the County Administrator, the Committee on Finance & Budget, and the Eau Claire County Board of Supervisors will consider the following documents and information sources when allocating funds:
 - department and oversight committee program prioritization
 - program performance outcomes
 - alignment of the program with the County Strategic Plan (2014)
 - results of public input sessions and results of the online budget survey.
9. Departments are encouraged to look for alternative funding and revenue streams for programs. Cooperative, cost saving programs with other departments, outside agencies or other counties will continue to be given high priority. Innovative program proposals within existing funding, cost saving prevention programs based on performance management data or programs that generate revenue will be given high priority.
10. All new position requests must be proposed as add-back requests, unless funded by non-levy dollars.
11. Departments must include a list of revenue sources, other than county levy, with expected revenue amounts. Changes in revenue from the prior year must be clearly stated.
12. Capital requests include any material, tangible item that exceeds \$5,000.
13. Capital requests should include a projected plan of at least 5 years. If a department plans capital projects beyond 5 years, please include the entire plan. Highway Department and Maintenance Department must provide a 10-year minimum capital plan projection
14. County user fees shall be reviewed for potential increases commensurate with the increased cost of doing business. The review of fee schedules should include analysis of cost recovery for services. Departments and oversight committees should review all operations and determine whether user fees should be initiated for cost recovery of programs that primarily benefit the user versus the community at large. All user fee recommendations approved by oversight committees are due in the County Administrator's office by September 1, 2015.
15. Oversight committees must approve department program priorities, user fee recommendations and the detailed departmental budget prior to submission to the County Administrator and the Finance Department.
16. All 2016 department and community agency budget proposals, with supporting documentation, shall be submitted electronically to the Finance Director (Scott.Rasmussen@co.eau-claire.wi.us), without exception, by Thursday, August 20, 2015. All budget entries supporting these proposals must be entered on Alio by the deadline.