

## AGENDA

Eau Claire County  
Committee on Finance and Budget  
Thursday, May 12, 2016 / 4:30 pm

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

1. Call Meeting to Order
2. Election of Chair and Vice Chair / Discussion – Action
3. Appointment of Committee Clerk / Discussion – Action
4. Request to Forgive Interest and Penalties on Property located at 304 Vine Street, Eau Claire, Wisconsin / Owner: CCF, Inc. / Parcel #221-09-0320 / Discussion – Action
5. 1<sup>st</sup> Quarter Financial Report / Discussion
  - County Treasurer
  - County Clerk
  - Finance Department
6. Update on Internal Controls Assessment by CliftonLarsonAllen / Discussion
7. Referral from County Board / Ordinance / File #16-17/006 / “To Create Chapter 2.95 of the Code: Living Wage” / Report Back to County Board / Discussion – Action
8. 2017 Budget Discussions
  - Priorities (pg. 2)
  - Timeline (pg. 3-5)
  - Committee Process
    - o Goals
    - o Performance Measurements
    - o Community of Interest
9. Finance Department Financial Matters / Discussion-Action
  - Update on County Sales Tax Report / Discussion
  - County Board Vouchers (if any)
  - Line Item Transfers (if any)
10. Committee Review/Approval of Minutes / Discussion – Action
  - March 10, 2016
  - March 29, 2016
  - April 4, 2016
11. Future Agenda Items / Set Next Meeting
12. Adjourn

1 – Eau Claire County will provide **necessary services** to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

2 – Eau Claire County will protect, maintain, and enhance its **financial reserves** and provide the oversight necessary to assure its citizens and creditors of its **financial and institutional stability**. Revenue enhancements to offset operational costs and improve financial health will be pursued.

3 - The most costly programs funded by Eau Claire County property tax dollars are those that respond to **social need**. Social need tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This **inverse relationship relative to state limitations will be recognized**.

4 – Eau Claire County will consciously **consider reducing the level of services** provided when reductions in departmental revenue can be directly **related to reductions in state or federal aid**.

5 - Even if not mandated, **programs and services should be encouraged if they hold down costs elsewhere**. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

6 - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The **transition to future budgets should be smooth, honest, and within long-term plans**.

7 - The County's **physical assets shall be properly and timely maintained**. Deferring maintenance so that other programs can be provided is strongly discouraged.

**Eau Claire County 2017 Budget Timeline**

Timeline and policies subject to adjustment throughout the process

<b>MONTH</b>	<b>FINANCE DEPARTMENT</b>	<b>HUMAN RESOURCES DEPARTMENT</b>	<b>COUNTY ADMINISTRATOR</b>	<b>DEPARTMENT HEADS</b>	<b>OVERSIGHT COMMITTEES</b>	<b>COMMITTEE ON FINANCE &amp; BUDGET</b>	<b>COUNTY BOARD</b>
January				Review and Update Continuity of Operations – essential positions and functions.			
March		Recommendation on Elected official pay	Work with COA to develop plan for strategic planning				<b>March 15:</b> Elected Official Pay
April			Meetings with Department Heads on performance measures	<b>April 1:</b> Annual Report Due			<b>April 5:</b> Elections  <b>April 19:</b> Organizational meeting
May	<b>May 13:</b> Budget Guidelines / calendar Distributed  <b>May 10</b> CIP instructions delivered		Meetings with Department Heads on performance measures	<b>May 11:</b> Strategic Plan PEST Analysis  <b>May 23:</b> Technology Requests due to IS		<b>May 12:</b> Discussion of Budget policies and priorities and calendar	<b>May 3:</b> Strategic planning
June	<b>June 7:</b> Distribute budget forms and instructions to departments and outside agencies		<b>June 15:</b> CIP Team meeting to recommend capital projects				<b>June 21:</b> Strategic Planning at Board
July	<b>July 11:</b> Budget on-line survey ready  <b>July 31:</b> Final numbers on health insurance	<b>July 1:</b> Recommendation on Class/Comp changes	<b>July 1:</b> Distribute CIP to Departments to incorporate into budgets.	<b>TBD:</b> Budget training sessions for staff	Review draft budgets as submitted by departments – begin discussion of goals consistent with strategic plan	<b>July 6:</b> Committee meeting  TBD: Public Input Session @ City of Augusta	<b>July 19:</b> Adopt strategic plan

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August			<p><b>Aug 23-31</b> Administrative Staff budget review with departments</p>	<p><b>Aug 20</b> All completed budget packets due to Finance Director (including personnel, capital &amp; user fees) in electronic form</p> <p><b>Aug 23-31</b> Administrative Staff budget review with departments</p>	<p>August committee meetings: Discussion of goals based on strategic plan. Review draft budgets as submitted by departments</p>	<p><b>TBD:</b> Public Input Session @ LE Phillips Library</p>	<p><b>August 16:</b> County Board meeting</p>
September	<p>Administrative staff budget review with departments</p> <p>Meet with F&amp;B on departmental budgets</p>		<p>Administrative staff budget review with departments</p> <p><b>Sept 20:</b> Administrator's recommended budget due</p> <p>Meet with F&amp;B on departmental budgets</p> <p><b>Sept 20-22:</b> WCA Annual Conference</p> <p><b>Sept 25-28:</b> ICMA Conference</p>	<p><b>Sept 1:</b> Revised user fees due to Administration</p> <p>Administrative staff budget review with departments.</p> <p>Meet with F&amp;B on department budget request.</p>		<p><b>Sept 22-30:</b> Committee meets with departments</p>	<p><b>Sept 20</b> County Board meeting; 1<sup>st</sup> reading of HR Committees recommendation on personnel requests</p> <p><b>Sept 20</b> Update County Board on preliminary budget information.</p>

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October			<p><b>Oct 26:</b> Budget books e-delivered to Co. Board</p> <p><b>Oct 31:</b> Official publication of budget due to L-T.</p>		<p>Review F&amp;B Committee budget recommendation</p> <p>Supervisor development of potential amendments</p>	<p><b>Oct 4-13:</b> Committee meets with departments (including Community agency review)</p> <p><b>Oct 14:</b> Complete final revisions and prepare budget recommendation (wrap up)</p>	<p><b>Oct. 4:</b> County board meetings</p> <p><b>Oct. 18:</b> Consideration of F&amp;B recommendation on user fees</p> <p>Board receives budget and amendment forms</p>
November			<p><b>November 4:</b> Summary of budget amendments distributed with Board packet.</p>				<p><b>Nov. 1:</b> Co. Board meeting. Individual supervisor amendments due to Administration.</p> <p><b>Nov 9-10:</b> Budget deliberations</p>