



AGENDA
Committee on Finance & Budget

Wednesday, October 18, 2023

1:00 – 5:00 p.m.

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

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2539 798 4195

Join by Meeting Number:

Meeting Number: 2539 798 4195
Meeting Password: eaRVF8NCd22

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=m4b6a319ac7512196d1935577bc440c7d>

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. Budget Amendment Process / Discussion
5. Budget Wrap-Up Session / Discussion – Action
Budget Documents: <https://www.eauclairecounty.gov/our-government/government-resources/2024-county-budget-information>
 - a. Review Administrator’s Recommendation
 - b. Fund Balance
 - c. Debt
 - d. Capital Improvement Plan
 - e. Personnel
 - f. Other
6. Committee’s Recommended Amendments on the 2024 Administrator’s Recommended Budget to Advance to the County Board / Discussion – Action
7. Future Meetings and Agenda Items / Discussion
 - a. Regular November meeting
 - b. Contract Review
 - c. Code Section Review
8. 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.



Eau Claire County
Office of the County Administrator
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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 3, 2023
SUBJECT: 2024 Budget – Supervisory Amendments to the Budget

As part of the 2024 budget process, board members have the opportunity to submit written amendments to the recommended budget prior to the November 7-8, 2023 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 2024 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 20, 2023	Supervisors prepare amendments and submit them to the county Administrator's office. Amendments are due to the administration office October 20, 2023.
	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.
October 31, 2023	A compilation of amendments with additional information will be distributed to the Board prior to the November 7-8, 2023 meeting. (As part of Board packet)
November 7-8, 2023	County Board adopts the 2024 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 2024 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 20, 2023.

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 2024 Budget Proposed Supervisor Amendment

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2024 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.*