

BARRON COUNTY RESOLUTION NO. 2024 - 24

**RESOLUTION ESTABLISHING 2025 BARRON COUNTY
BUDGET PREPARATION GUIDELINES**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

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2 **WHEREAS**, pursuant to Wis. Stat. §59.18(5), it is the responsibility of the County
3 Administrator to prepare an annual budget for County Board review and final
4 consideration; and

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6 **WHEREAS**, it is prudent for the County Administrator and Departmental
7 Directors to have certain guidelines and policies to follow in order to plan, compile, and
8 present a proposed annual budget; and

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10 **WHEREAS**, it is the objective of the Barron County Board of Supervisors to
11 remain under the state imposed levy cap for operating expenses; and

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13 **WHEREAS**, expected revenue reductions from the State of Wisconsin and Federal
14 Government make it prudent to identify all County programs, services and funding sources
15 in order to prioritize the needs and expenditures of the County; and

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17 **NOW, THEREFORE, BE IT RESOLVED** by the Barron County Board of
18 Supervisors that the following guidelines and policies shall be used for the preparation of
19 the County's 2025 Annual Budget:

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21 SERVICES: New County services shall be considered only if:

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23 A. State or federal law specifically mandates such services; or
24 B. The County Board approves a new service or an increase in the level of
25 existing services based on the recommendation of a department, its standing
26 committee, board or commission, County Administrator, and the Executive
27 Committee; or
28 C. An existing program or activity is replaced with a new program or activity
29 which has been approved by the appropriate standing committee, board or
30 commission, County Administrator, and the new program or activity has no
31 adverse impact on the tax levy; or
32 D. The County Board has, by resolution, made a commitment or other
33 contractual arrangement for the support of a new program or activity.

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35 REVENUES: General Guidelines and Policies:

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37 A. Property Tax (Real Estate Tax Revenue):

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39 1. The 2025 County Budget shall comply with the rules set forth by the
40 Wisconsin Legislature for property tax rate limits, including Wis. Stat. §§
41 59.605, 67.03 and 67.045.

- 42 2. The tax rate for debt service shall be determined by the County Board if
43 new debt service is incurred.
44 3. The special tax rates for the Library Tax Levy and the Highway Special
45 Bridge Aids shall be set as required by contract, petition, or statute.
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47 B. Intergovernmental Revenues:

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49 1. Intergovernmental grants-in-aid will be budgeted using a calendar year
50 accounting basis, but the actual grant award may be allocated according to
51 the grantor agency fiscal period.
52 2. Continuing grants will be budgeted based upon the unexpended or prorated
53 term of the fiscal grant, provided that the County's contribution toward the
54 project does not exceed the total amount authorized.
55 3. New grant application amounts will only be incorporated in the budget if
56 they have been previously approved by the appropriate standing committee,
57 board or commission, and County Administrator.
58 4. Intergovernmental charge for service fees will be adjusted to reflect any
59 proportionate increase in costs associated with providing services or as
60 directed by statute, administrative rule, or by action of any authorized board,
61 committee or commission.
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63 C. User Fees and Charges:

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65 Every effort will be made to establish appropriate user fees or charges and to
66 re-evaluate existing charges.

67 D. Use of County Sales Tax:

68 Pursuant to Wis. Stat. § 77.70 it is the desire of the County Board to utilize the
69 county sales tax for the purpose of reducing the property tax levy. However, if
70 the revenues collected from the sales tax exceed the budget amount any amount
71 determined by the County Board will be used to reduce the operating tax levy.
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73 III. EXPENDITURES: General Guidelines and Policies: (The classification of
74 expenditures/expenses shall follow the Uniform Chart of Accounts for Wisconsin
75 Counties)
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77 A. Personnel

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79 1. Staffing Levels - The County Administrator and Executive Committee
80 shall recommend to the County Board staffing levels and all new
81 positions or position changes in compliance with the Position
82 Justification Process.
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84 2. All departments shall make a diligent effort to minimize budgeted
85 overtime and compensatory time and must justify any overtime or
86 compensatory time.
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88 3. Employee Compensation - Personnel services (salaries, wages and
89 fringe benefits) will be budgeted utilizing the Salaries and Fringe
90 Benefit worksheet. Sufficient funds shall be budgeted to cover the
91 wages and benefits contained within the established WPPA collective

- 92 bargaining agreement. The County Administrator and Executive
93 Committee shall recommend increases to be budgeted for non-
94 represented employees.
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- 96 B. Contracted Services - Contracted services will be identified on the
97 Contracted Services Worksheet using a zero-based budgeting approach.
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- 99 C. Operation and Maintenance - The following specific line items contained
100 with the operation and maintenance category shall be detailed on the
101 Operation and Maintenance Worksheet using a zero-based budgeting
102 approach: #314 Small Equipment Under \$500 per item; # 322
103 Subscriptions, Newspapers & Periodicals; #320 Publications; #329
104 Manuals/Books & Pamphlets; #324 Membership Dues; # 325
105 Conference/Training Registration Fees; # 335 Meals & Lodging; #'s
106 330,332,337,338,339 relating to Travel; and #'s 310, 312, 319, 349 relating
107 to Office, Operating Supplies & Expenses.
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- 109 D. Fixed Charges - Fixed charges shall be budgeted by each department as
110 necessary.
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- 112 E. Capital Improvement Capital Outlay Plan - Each department will update the
113 five-year Capital Improvement Request Plan. New major capital projects,
114 which require the issuance of debt, shall be accounted for in a Capital
115 Projects Fund.
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- 117 F. Contingency Fund - There shall be a Contingency Line Item Appropriation
118 in the 2025 Budget for costs that cannot be identified at the time the budget
119 is prepared and are not ordinary expenses. Pursuant to Wis. Stats 65.90 §
120 4(b) the Executive Committee is authorized to transfer funds between
121 budgeted items of an individual county office or department, if such
122 budgeted items have been separately appropriated, and to supplement the
123 appropriations for a particular office, department or activity by transfers
124 from the contingent fund. Such committee transfers shall not exceed the
125 amount set up in the contingency fund as adopted in the annual budget, nor
126 aggregate in the case of an individual office, department or activity in excess
127 of 10 per cent of the funds originally provided for such office, department
128 or activity in such annual budget.
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- 130 G. An expenditure is defined as those which are ordinary, reasonable and
131 necessary for the purposes for which that department and its' statutory
132 functions were created and /or in accordance with the governing rules of a
133 grant agreement.
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- 135 H. Revenue shall be defined per the basis of accounting of the fund in which
136 the revenue is to be recognized in accordance with the Government
137 Accounting Auditing and Financial Reporting Guide as prepared by the
138 Government Finance Officers Association.
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- 140 I. Any ambiguity as to the appropriateness of an expenditure of the
141 recognition of revenue shall be referred to the County Administrator.
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- 143 IV. FUND BALANCES:

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Fund Balances shall be maintained in accordance with Barron County Rules and Procedures.

V. COMPLIANCE WITH BUDGET PROCEDURES:

- A. All county departments shall submit a listing of programs, services and funding sources including services provided to other units of government and county overmatches of state and federal funds in a format as determined by the County Administrator.
- B. All county departments shall prepare and submit their 2025 budget request in accordance with the budget calendar attached hereto, which may be updated or amended by the County Administrator and Executive Committee.
- C. Failure to provide timely information on the required form or in the required format may result in a department's 2025 budget being set at an amount as determined by the County Administrator.
- D. The County Administrator shall first review each department's budget prior to review by each appropriate standing committee, board or commission.
- E. No department shall transfer funds between the individual line items without permission of the Executive Committee.
- F. No department shall expend funds other than for the purpose for which the original appropriation was authorized by the final County Board approved budget.

BE IT FURTHER RESOLVED, that publication of this resolution may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 17th day of June, 2024.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted (X) General Fund () Grant () Contingency () Other () Details _____</p> <p>Fiscal impact:</p> <ul style="list-style-type: none">- Current year total amount: \$ Budgeted- Future years total amount \$ Budgeted- Effect on tax levy – current year \$ Budgeted- Effect on tax levy – future years \$ Budgeted <p>Fiscal impact reviewed by:</p> <p>_____</p> <p>Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____</p> <p>Jeffrey French, County Administrator</p> <p>_____</p> <p>John Muench, Corporation Counsel</p>	<p>_____</p> <p>Louie Okey, Executive Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted (X) Failed () Tabled ()</p> <p>Motion: (Hanson/Olson) to approve. Carried with 25 Yes, 3 Absent (Fall, Gores & Schneider) and 1 Vacancy (Supervisory District #8).</p>
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