

**WAUPACA COUNTY'S**  
**FISCAL YEAR**  
**2020**  
**BUDGET MANUAL**



**COUNTY OF WAUPACA  
FINANCE & CENTRAL SERVICES OFFICE**

**Heidi R. Dombrowski  
Finance Director**

**811 Harding Street, Waupaca, WI 54981  
Phone: (715) 258-6488 Fax: (715) 258-6209**

---

Sheri Wieters  
Assistant Finance Director  
(715) 258-6383

Rena Conery  
Purchasing Asset Manager  
(715) 258-6346

Kay Suehs  
Accounting Technician  
(715) 258-6486

---

June 13, 2019

Waupaca County Department Heads  
Waupaca County Board of Supervisors  
Waupaca County Committees of Jurisdiction

Re: Coordination of the Fiscal Year 2020 Budgeting Process

Dear Department Heads and County Board Supervisors:

As Waupaca County begins to prepare for the 2020 Budget Process, we again are faced with limited resources to fund operating expenditure increases. The State of Wisconsin has imposed levy limits that restrict the county in increasing the operating levy to the percent of growth in net new construction. The five year average for net new construction is \$221,771 (.982%), which is approximately .38% of the 2019 budgeted operating expenditures and an approximate .96% increase from 2019 budgeted operating levy. With the continued operating expenditure increases and limited allowable increase to operating levy, the County must seek additional operating revenue sources, or reductions to operating expenditures.

We must also bear in mind that the county taxpayers are the ones who have to bear the burden of paying for all the services that we provide. Based on five year average, an estimated increase to equalized value is projected at 1.91%.

Waupaca County will begin the 2020 budget process by updating the 5-Year Capital Improvement Plan, in which the first year of the plan will be implemented into the annual budget process. Human Resources will begin calculations of employee wages to include scheduled step increases for 2020 and any market adjustments recommended by Human Resources Committee and adjustments to WRS rates and insurance premiums once set for 2020. In July, Departments will receive 2020 Budget Worksheets to begin calculating all other operating expenditures anticipated, and revenue expectations for 2020.

The following guidelines should be followed when departments develop their Year 2020 budgets: 1) budget for revenues and expenditures at levels that are realistic and fall in line with historical trends; 2) read the budget manual which lists deadlines and provides guidelines for users; and 3) continue to develop long range plans for future years so that we are able to maintain the current services that we provide.

The Waupaca County Department Heads will be again working together to provide a comprehensive budget. As we move forward, please follow the budget calendar closely in order to ensure accurate figures throughout the budget process. If you are unable to meet the budget calendar deadlines, please contact the Finance Department Staff.

The Finance Committee members wish to thank you for all your efforts (both past and present), and would appreciate your cooperation in developing a workable Year 2020 budget.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Heidi Dombrowski".

Heidi Dombrowski  
Waupaca County Finance Director  
On Behalf of the Waupaca County  
Finance & Human Resource Committee

## BUDGET CALENDAR

- June 18, 2019:** Budget Manual distributed to County Board of Supervisors and Department Heads.
- June 18, 2019:** Distribute Capital Improvement Program Plan to Department Heads and request any updates to the plan.
- July 31, 2019:** Submit all capital improvement requests and updates to the Finance Department to be inserted into the Capital Improvement Program.
- Submit Office Automation Requests to the Information Systems Department for review, approval and cost estimates. Please include any new equipment needs for requested new positions.
- Submit 2020 New or Expanded Position Requests to the Human Resources Department.
- August, 2019:** Salary and fringe benefit calculations will be updated through position budgeting to reflect the 2020 WRS Rate, health insurance premium rate changes, and other adjustments.
- July 1, 2019 through August 31, 2019:**
- Establish your departmental goals and strategies.
  - Prioritize your special projects if applicable.
  - Develop your departmental budget.
  - Double check with other departments to avoid budgeting for duplicate services.
- Receive approval of your preliminary budget from your committee of jurisdiction.
- Consult with the Finance Office for guidance on new programs or consolidation of past programs or new expenditure / revenue account titles.
- August 31, 2019:**
- Submit to the Finance Office the expenditure and revenue account budget worksheets.
- September, 2019:**
- Department Head Management Team to review and propose changes to 2020 Budget presented by individual department heads to collaborate an acceptable budget document to be presented to the Finance Committee and upon their approval, to the County Board.
- October 29, 2019:**
- County Board Reading of the 2020 Proposed Budget.
- November 12, 2019:**
- Public Hearing on 2020 Proposed Budget, along with Resolution Adopting the 2020 Budget.

## BUDGETARY GUIDELINES

Department Heads and their committees of jurisdiction should use the following guidelines when completing their budget worksheets and their Year 2020 Capital Improvement Requests.

### EXPENSE CATEGORY

### FINANCE COMMITTEE RECOMMENDATION

Wages & Fringe Benefits

Wage & Fringe Benefit Analysis must be completed by the **Human Resources Office** based upon approved positions within your department.

**New position requests must be submitted to Human Resources by July 31st, 2019. Be sure to include costs for equipment (including computer and telephone) for new position on the IT Equipment Request form.**

Telephone

No scheduled increase anticipated.

Postage

Increase of 1% overall.

Office Supplies

Increase of 2% overall.

Advertising/Publication

Increase of 2% overall.

Mileage & Meal Rates

Mileage rate of \$.58 for board & employee travel. Employees are allowed to claim up to \$34.00 per day for meals.

Capital Outlay

Request quotes from either vendors or the **Central Services Office**.

## YEAR 2020 COMPUTER HARDWARE & SOFTWARE BUDGETARY GUIDELINES

Please consult with the **Information Technology Department** as you compile your Year 2020 Office Automation Request, including equipment needed for new position requests. Technology continues to change dramatically each year. They are best equipped to answer your questions on computer hardware and software pricing. Please be sure to hand in your completed Year 2020 Office Automation Requests on time so that the Information Technology Department and Committee can begin their review of all requests early. Information Technology personnel will contact you with dates to present your needs to the Information Technology Committee.

## YEAR 2020 OFFICE EQUIPMENT BUDGETARY GUIDELINES

Please contact the **Central Services Office** to help you budget for Year 2020 office furniture/equipment. In complex requests, several vendor quotations may be the best information available to budget a realistic figure. In addition, departments should be aware that the County can and has accessed state contract pricing for many items used in day to day office operations.

## YEAR 2020 CAPITAL IMPROVEMENT PLAN

If departments have anticipated capital outlay needs for buildings, major renovations and large equipment that would make their normal operating budget seem unrealistic, please contact the **Finance Office** to schedule a review of the project. The project may have to be addressed as part of the County's overall Capital Improvement Program, while smaller equipment purchases up to \$25,000 will be addressed in the department's operating budget.

## BUDGET PROCEDURES

The 2020 Budget Module will be available no later than **July 8, 2019** for departments who have access to the Budget Module. Blank worksheets will also be distributed by **July 8, 2019**. Please review to make sure we did not exclude any account (expense or revenue). If you notice any mistakes in department numbers or any line item detail, please notify the **Finance Office** so that we may correct our chart of accounts. We will also generate new worksheets if you so desire.

The Personnel Service portion of the budget will be updated on the worksheets as amounts are calculated for all current authorized positions, scheduled step increases and recommended market adjustments, along with estimated 2020 benefit information as it becomes available.

New position requests **must be coordinated through the Human Resources Office**. Procedures concerning new position requests have been formulated. Please contact the **Human Resources Office** for deadlines and instructions for this upcoming budget year. **New position requests are not to be incorporated into the budget worksheets until Human Resources Committee and Finance Committee grants approval.**

Employee retirements in the next fiscal year should be projected. Sick leave payouts must be shown under the line item called sick leave pay. Please contact Human Resources Department for calculation of payouts for budget purposes.

Another area of concern is compensated leaves of absence. Typically, accumulated sick leave and vacation are used up during this process. This may leave your department in a budget crunch if you have to assign a LTE to perform critical duties when an employee goes on a leave of absence. Therefore, the Finance Committee would like you to project any such situations.

Finally, remaining line items other than salary and fringe benefits must be completed within the budget worksheets. If any such line item is no longer used, please draw a deletion line through that item. The Finance Office will mark that item for future deletion if there has not been any activity within the last two years. **The Finance Office would appreciate the fact that your worksheets contain numbers and comments that are legible.**

**DEPARTMENTAL BUDGET SUBMISSION CHECKLIST**

**TO BE RETURNED TO FINANCE DEPARTMENT BY JULY 31, 2019**

\_\_\_\_\_ Updated Capital Improvement Program For the Year 2020 – 2024 Capital Projects Fund Budget.

**TO BE RETURNED TO INFORMATION TECHNOLOGY DEPARTMENT**

\_\_\_\_\_ Year 2020 Office Automation Request Forms – **DEADLINE 7/31/2019.**

**TO BE RETURNED TO HUMAN RESOURCES OFFICE – DEADLINE 7/31/2019**

\_\_\_\_\_ Request For New Personnel Form,

\_\_\_\_\_ Limited Term and/or Seasonal Employee Budget Request Form, and

\_\_\_\_\_ Department Letter Regarding Potential Retirements, Potential Leaves of Absences and  
\_\_\_\_\_ Potential Changes in Staffing Levels.

**TO BE RETURNED TO FINANCE OFFICE – DEADLINE 8/31/2019**

\_\_\_\_\_ Completed 2020 Expenditure and Revenue Budget Worksheets, if applicable,

\_\_\_\_\_ Department Letter with Suggested Budget Process Improvements, and

\_\_\_\_\_ Copy of your Year 2020 Office Automation Request Forms.