

**SPECIAL SCREENING OF UNIQUELY WISCONSIN
YOUTH STABILIZATION EPISODE**

Jefferson County Courthouse
311 S. Center Avenue, C20063
Jefferson, WI 53549

Tuesday, October 8, 2024 | 6:45 p.m.

AGENDA

*REVISED 10-03-2024

JEFFERSON COUNTY BOARD MEETING

TUESDAY

OCTOBER 8, 2024

7:00 p.m.

Jefferson County Courthouse
311 S. Center Avenue, Room C2063
Jefferson, WI 53549

[Livestream on YouTube](#)

Register in advance for this webinar:

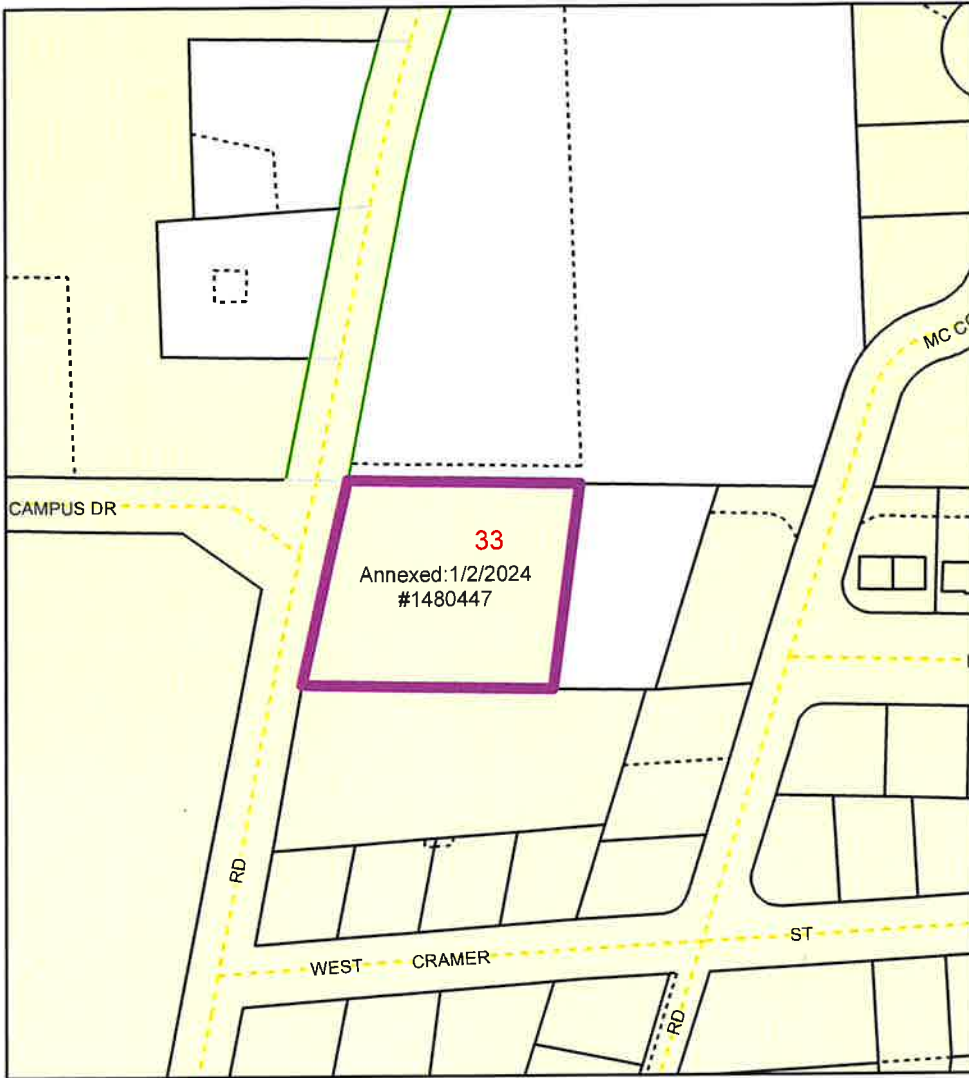
https://zoom.us/webinar/register/WN_N2ghwZR3TQenotKF1KEwmQ

After registering, you will receive a confirmation email containing information about joining the webinar.

1. **CALL TO ORDER**
 2. **ROLL CALL BY COUNTY CLERK**
 3. **PLEDGE OF ALLEGIANCE**
 4. **CERTIFICATION OF COMPLIANCE WITH OPEN MEETINGS LAW**
 5. **APPROVAL OF THE AGENDA**
 6. **APPROVAL OF SEPTEMBER 10, 2024 MEETING MINUTES**
 7. **COMMUNICATIONS**
 - a. Treasurer's Month Report
 - b. Retirement Recognitions
 - c. Zoning Committee – Notice of Public Hearing, October 17, 2024 (Page 1)
 8. **PUBLIC COMMENT (agenda items)**
 9. **SPECIAL ORDER OF BUSINESS**
 - a. Recognition of Uniquely Wisconsin video participants
 - b. Presentation of FY2025 Operating and Capital Budget
- COMMITTEE REPORTS / RESOLUTIONS / ORDINANCES**
10. **BUILDING AND GROUNDS COMMITTEE**
 - a. Resolution - Authorizing the County Administrator to enter into a Contract for a Facilities Energy Audit (addendum)

11. **EXECUTIVE COMMITTEE**
 - a. Resolution – Amending supervisory district boundaries to reflect annexations (Page 3)
 - b. Resolution – Authorizing and Appointing a County Administrator Search Committee (Page 7)
12. **FINANCE COMMITTEE**
 - a. Resolution – Adjusting Budget Allocation of Assistant Corporation Counsel Position (Page 9)
 - b. Resolution – Authorizing the Repurchase of Property from Nestle Purina (Page 11)
13. **HIGHWAY COMMITTEE**
 - a. Resolution – Authorizing Highway Department Equipment Purchases (Page 14)
14. **LAND AND WATER CONSERVATION COMMITTEE**
 - a. Resolution – Authorizing Extension of County Farm Agricultural Lease (Page 15)
15. **PARKS COMMITTEE**
 - a. Resolution- Approving Proposal from Rock Solid Trails for Garman Nature Preserve Trail Re-Route (Page 16)
16. **PLANNING AND ZONING COMMITTEE**
 - a. Report – Approval of Petitions (Page 36)
 - b. Ordinance – Amending Official Zoning Map (Page 37)
17. **APPOINTMENT BY COUNTY ADMINISTRATOR** (Page 38)
 - a. Jefferson County Library Board Appointment (addendum)
 - b. Tim Semo to the Jefferson County Library Board for a three-year term ending December 31, 2027
 - c. Linda Ager to the Bridges Library System Board for a three-year term ending December 31, 2027
 - d. Steve Ganser and Michael Wineke to the Human Services Board for a three-year term ending November 1, 2027
18. ***APPOINTMENTS BY FAIR PARK COMMITTEE** (Page 38)
 - a. Tracey Brandel, Ashley Sinkula, Jerry Wilcenski, David Zimmerman, Angie Greving and Jim Schroeder, **Robert Ganzow** to the Fair Advisory Board for a two-year term ending August 31, 2026
19. **PUBLIC COMMENT** (General)
20. **ANNOUNCEMENTS**
21. **ADJOURN**

NEXT COUNTY BOARD MEETINGS
PUBLIC HEARING -2025 BUDGET
TUESDAY, OCTOBER 22, 2024
7:00 P.M.
TUESDAY, NOVEMBER 12, 2024
7:00 P.M.



Annexed: 1/2/2024

Document: #1480447

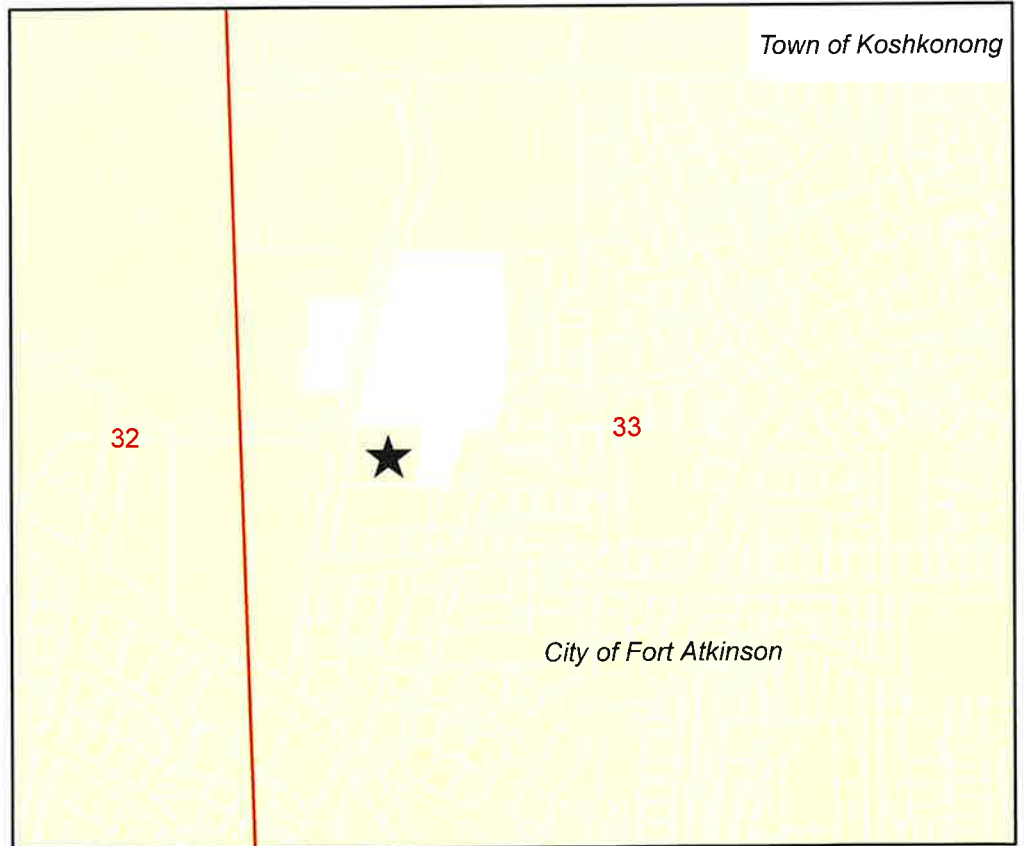
From Mun: T. Koshkonong

To Mun: C. Fort Atkinson

PIN: 226-0614-3332-054

Population: 3

Supervisory District:
From 23 to 27



RESOLUTION NO. 2024-_____

Authorizing the County Administrator to enter into a contract for a facilities energy audit

Executive Summary

The U.S. Department of Energy, through its Energy Efficiency and Conservation Block Grant, has funded the Rural Energy Startup Program (RESP). The RESP is administered by the Wisconsin Public Service Commission (PSC) through its Office of Energy Innovation and it supports communities taking initial steps to reduce energy use, reduce fossil fuel emissions, and improve energy efficiency.

At its September 10th meeting, the Jefferson County Board voted to approve a budget amendment to spend up to \$75,000 on an Energy Audit funded by this grant. Jefferson County received four responses to an RFP to do this work.

The Building and Grounds Committee, at its October 7th meeting, recommended awarding the contract to EE Consultants, LLC for the price of \$67,800. As written in the RFP, this proposal was determined to be the most advantageous for the county. The Committee recommended forwarding this resolution to the County Board.

WHEREAS, the Executive Summary is incorporated into this resolution, and

WHEREAS, Jefferson County applied for and received \$75,000 in PSC Rural Energy Startup Program Grant Funds, and incorporated those funds into its 2024 budget, and

WHEREAS, Jefferson County received four bids to perform an Energy Audit as a response to an RFP issued in September, those bids being from

NV5 Consultants, Inc.	\$53,000
EE Consultants, LLC	\$67,800
Tetra Tech Inc.	\$67,805
Bureau Veritas Technical Assessments LLC	\$78,975.53

, and

WHEREAS, the Building & Grounds Committee recommends that the most advantageous bid for Jefferson County was submitted by EE Consultants, LLC.

NOW, THEREFORE, BE IT RESOLVED that County Administrator is directed to enter into a contract with EE Consultants, LLC for an Energy Audit.

Fiscal Note: Jefferson County received a \$75,000 grant from the Public Service Commission to conduct an energy audit. This grant has been incorporated into the 2024 budget. The grant will cover 100% of the cost of the energy audit.

Strategic Plan Reference: YES



Transformative Government: Ensure compliance with cost-saving measures, such as equipment sharing policies; Achieve a sustainable environmental and energy future; For County facilities, explore the use of alternative power sources such as solar, wind, and geothermal with full report of options; Promote and explore the use of sustainable technologies

Referred By:
Building and Grounds Committee

10-08-2024

REVIEWED: Corporation Counsel: ; Finance Director:

APPOINTMENTS BY COUNTY ADMINISTRATOR

By virtue of the authority vested in me under Sections 59.18(2)(c) of the Wisconsin Statutes, I respectfully request confirmation of the following appointments:

- a. Jefferson County Library Board appointment - Addendum
- b. Tim Semo to the Jefferson County Library Board for a three-year term ending December 31, 2027
- c. Linda Ager to the Bridges Federated Library System Board for a three-year term ending December 31, 2027
- d. Steve Ganser to the Human Services Board for a three-year term ending November 1, 2027
- e. Michael Wineke to the Human Services Board for a three-year term ending November 1, 2027

***APPOINTMENTS BY FAIR PARK COMMITTEE**

Pursuant to Jefferson County Ordinance 2023-17, the Jefferson County Fair Park Committee moves for confirmation of following appointments to the Jefferson County Fair Advisory Board:

2 -year term expiring on August 31, 2026

Tracy Brandel (Town of Lake Mills)

Ashley Sinkula (Town of Palmyra)

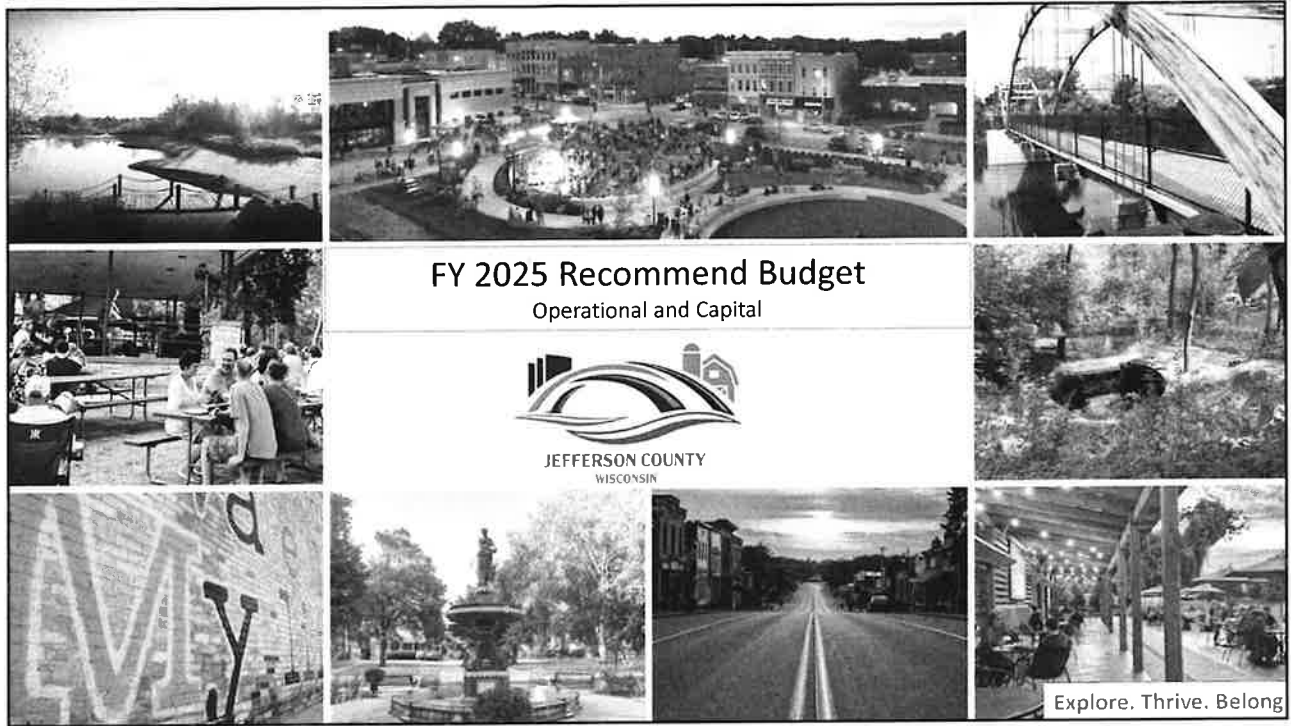
Jerry Wilcenski (Village of Waukesha)

David Zimmerman (City of Lake Mills)

Angie Greving (Town of Sullivan)

Jim Schroeder (City of Jefferson)

***Robert Ganzow (Town of Jefferson)**



1

Overview

- Strategic Plan Implementation
- Budget Book Layout
- Budget Summary
- Mill Rate/Property Tax Levy/EAV
 - Countywide
 - Non-countywide
 - Net New Construction
- Revenues (Sales, Investment, State Shared)
- Fund Balance Application/Contingency
- Economic Conditions
- Recommended Program and Personnel Changes
- Capital Overview
- Projections/Forecast/Recommendations
- Next Steps

2



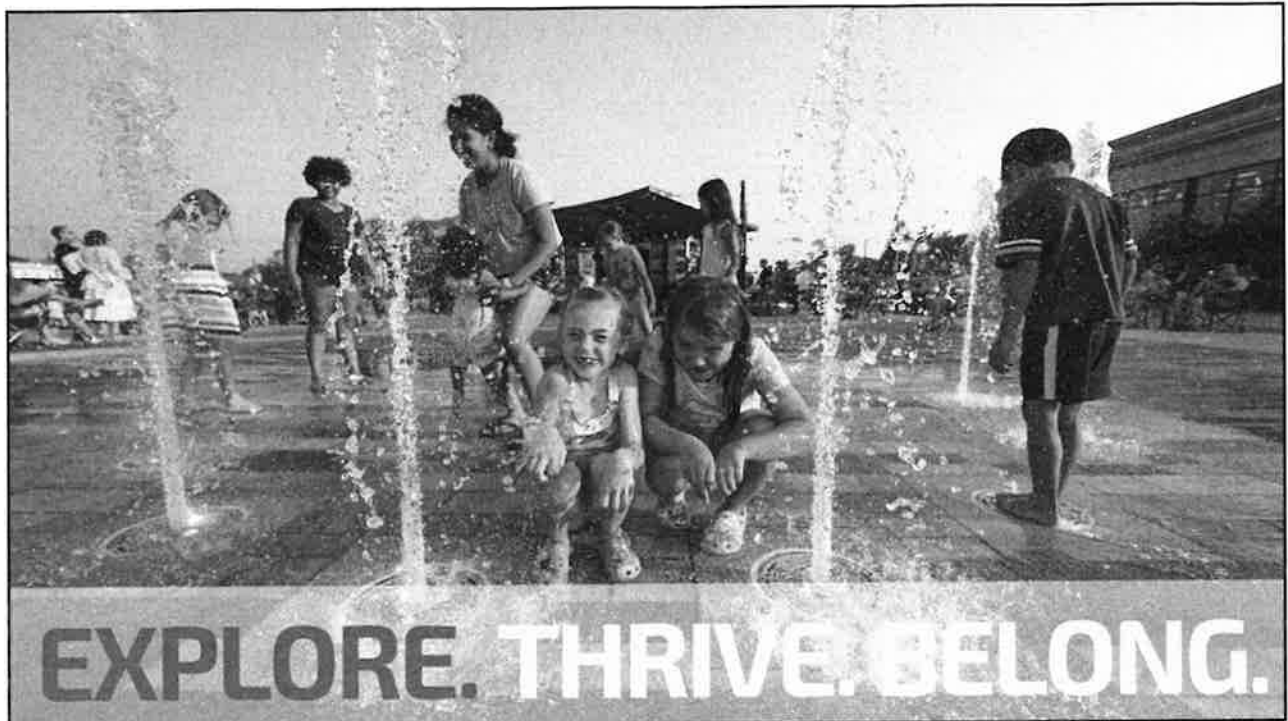
3

Year (+) in Review – Strategic Plan (pg.23-60)

- Record year of announced investment (WEDC article) – over \$1.25 billion
- Housing
 - Development of housing program – nearly at \$9.5 million
 - Habitat for Humanity Expansion/HUD Certification/FEC Progress
- Opening of a Youth Crisis Stabilization Facility/ expanded crisis efforts
- Earned Media – Expanded Coverage (BizTimes Expansion)
- Effort with Discover Wisconsin/Uniquely Wisconsin
- Completion/substantial completion of significant/complex projects
 - Courthouse/Sheriff/Jail
 - Communication Project
 - Broadband Project
- Intergovernmental & Public/Private efforts
 - GIS position; contract efforts
 - Community Health efforts/ Clinic
- Ground water study
- Infrastructure Projects
 - Road rating improvements – 5.5 to 7.6
 - Interurban
- Healthiest Communities Designation
 - Move to 196 in Urban High Performing
- Small “wins” – don’t forget the difference



4



5



2025 Budget Outcome Thoughts

- Does this budget meet the desired goals and priorities?
- Will this prepare us for financial stability and sustainability?
- How does it align with the direction of the strategic plan?
- Does this budget provide flexibility for change internally and externally?
- What are emerging needs? What does data say?
- Are we prepared for needed changes?
 - What inputs need to change to move desired outcomes?

6

2025 Budget Comments

- **Initial thoughts – easier year; expected bigger issue in 2026/2027 became a larger challenge earlier**
 - Technology cost
 - Insurance cost
 - Big projects
 - Personnel Costs
- **FY 2025 - Care taking budget; reset budget**
- **Larger challenges anticipated for FY 26, 27 and 28**
- **Impact of past State Budget /legislative action**
 - Net new construction
 - State shared revenue
- **Outcomes of early debt payoff - \$2 million & project debt structure**
 - Continues to pay off – additional \$600,000 reduction in debt levy
 - Over \$1 million reduction in 2 years

7

Table of Contents

- Organization Structure (pg. 1-2)
- Administrator's Message/PBB Scoring/Budget Award (pg. 3-12)
- County Profile (pg. 13-22)
- Strategic Plan (pg. 23-60)
- Budget and Accounting (pg. 61-72)
- Summary of Budget Info (pg. 73- 124)
 - Classification of Authorized Position (pg. 104-107)
 - Fee Schedule – (pg. 108- 124) (Blue for changes)
- General Fund (pg. 125- 319)
- Health Department (pg. 321- 352)
- Highway Department (pg. 353- 416)
- Human Services (pg. 419- 459)
- Management Information Systems (MIS) (pg. 461- 468)
- Fleet Management – (pg. 469- 474)
- Debt Service (pg. 475- 478)
- Capital Projects (pg. 479- 489)
- Glossary (pg. 491- 501)

8

County Profile

- County Map (pg. 13)
- County Statistics (pg. 14)
- General and Economic Information – (pg. 15-16)
- Population by municipality – (pg. 17)
- EAV by municipality – (pg. 18)
- EAV of taxable property – (pg. 19)
- EAV – (pg. 20)
- Outstanding Debt per Capita (pg. 21)
- Principal taxpayer – (pg. 22)

9

Department Sections

- Department Budget Layout
 - Department Mission
 - Department Goal – Tied to Strategic Goals
 - Program Evaluation/Performance Measurement
 - Factors influencing program/service delivery and accomplishments
 - Organizational Chart
 - Financial Summary
 - Summary Highlights
 - Summary of Capital
 - Property Tax Graph
 - Staffing FTE
 - Detailed Data
 - * note changes to certain departments due to ARPA

10

Budget Summary

- Budget Summary with Mill rate – (pg. 74)
- General Fund Budget – Rev and Exp (pg. 76)
- Budget Summary by Department – (pg. 77-78)
- Budget Summary by Fund – (pg. 79)
- Operating v. Capital Levy Recap – (pg. 80)

11

Budget Summary p. 74

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES - p 102	COUNTY TAX LEVY
GOVERNMENTAL FUNDS					
100 – General Fund	\$ 45,107,850	\$ 27,145,374	\$ 17,962,476	\$ 3,754,754	\$ 14,207,722
240 -- Health Department	1,910,245	889,188	1,021,057	37,307	983,750
250 – Human Services	42,275,516	32,709,562	9,565,954	88,814	9,477,140
300 -- Debt Service Fund	3,956,784	-	3,956,784	39,077	3,917,707
400 -- Capital Projects Fund	-	-	-	-	-
750 -- MIS Department	2,577,734	2,570,234	7,500	-	7,500
PROPRIETARY FUNDS					
500 -- Highway Department	13,304,276	7,076,877	6,227,399	-	6,227,399
INTERNAL SERVICE FUND					
710 - Fleet Management	313,237	313,237	-	-	-
TOTAL	<u>\$ 109,445,642</u>	<u>\$ 70,704,472</u>	<u>\$ 38,741,170</u>	<u>\$ 3,919,952</u>	
TOTAL TAX LEVY					34,821,216
LESS NON-COUNTYWIDE LEVY:					
Health Department					(983,750)
County Library System					(1,141,085)
PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992)					<u>\$ 32,696,383</u>

12

Mill Rate/Property Tax/EAV – pg. 81

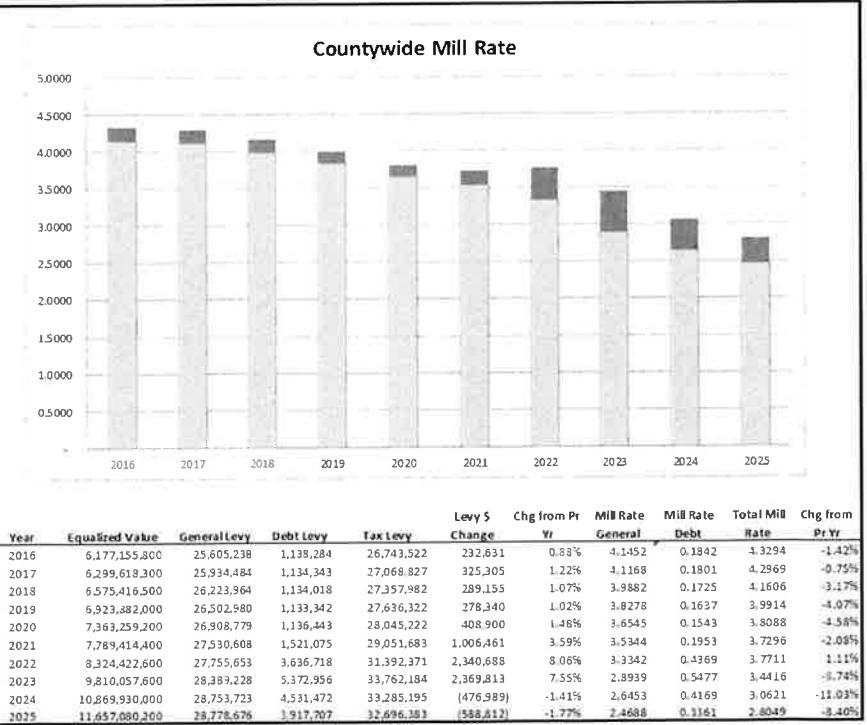
Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr	Mill Rate	Chg from
				Yr		Pr Yr
2016	6,177,155,800	26,743,522	232,631	0.88%	4.3294	-1.42%
2017	6,299,618,300	27,068,827	325,305	1.22%	4.2969	-0.75%
2018	6,575,416,500	27,357,982	289,155	1.07%	4.1606	-3.17%
2019	6,923,882,000	27,636,322	278,340	1.02%	3.9914	-4.07%
2020	7,363,259,200	28,045,222	408,900	1.48%	3.8088	-4.58%
2021	7,789,414,400	29,051,683	1,006,461	3.59%	3.7296	-2.08%
2022	8,324,422,600	31,392,371	2,340,688	8.06%	3.7711	1.11%
2023	9,810,057,600	33,762,184	2,369,813	7.55%	3.4416	-8.74%
2024	10,869,930,000	33,285,195	(476,989)	-1.41%	3.0621	-11.03%
2025	11,657,080,200	32,696,383	(588,812)	-1.77%	2.8049	-8.40%

13

Countywide Mill Rate- pg. 84

2025

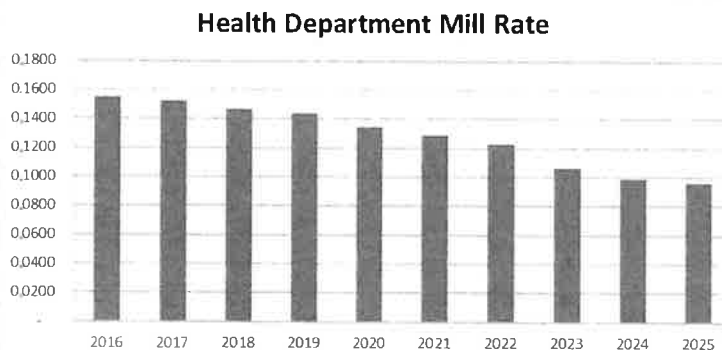
- General Mill rate 2.4688
–down .1765
- Debt Mill Rate to .3361
– down .0808
- Total Mill Rate – **2.8049**
- **Down .2573**
- – reduction of 8.4%
- Actual levy reduction of **\$588,812** – due to impact of debt levy reduction
- **Over \$1 million past 2 years**



14

Non-Countywide Mill Rate – Health – p 85

*note counts towards cap
 - 2.71% reduction
 - increase \$45,382

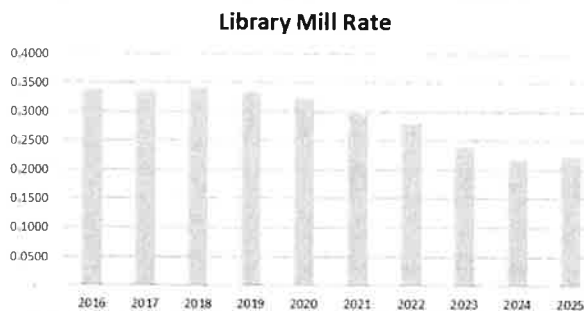


Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2016	5,406,040,400	838,207	(37,016)	-4.23%	0.1551	-6.74%
2017	5,518,888,600	838,207	-	0.00%	0.1519	-2.04%
2018	5,755,900,600	842,691	4,484	0.53%	0.1464	-3.60%
2019	5,986,490,500	863,411	20,720	2.46%	0.1442	-1.49%
2020	6,377,897,300	857,526	(5,885)	-0.68%	0.1345	-6.78%
2021	6,762,646,500	873,847	16,321	1.90%	0.1292	-3.89%
2022	7,285,290,100	892,942	19,095	2.19%	0.1226	-5.15%
2023	8,604,535,900	914,512	21,570	2.42%	0.1063	-13.29%
2024	9,463,009,300	938,368	23,856	2.61%	0.0992	-6.70%
2025	10,196,826,700	983,750	45,382	4.84%	0.0965	-2.71%

15

Non-Countywide Mill Rate – Library (outside cap)- pg. 86

* Mill Rate - .2242 -
 \$104,237 increase



Year	Equalized Value	Tax Levy	Levy \$ Change	Chg from Pr Yr	Mill Rate	Chg from Pr Yr
2016	3,075,552,200	1,039,235	27,143	2.68%	0.3379	0.04%
2017	3,186,165,700	1,070,311	31,076	2.99%	0.3359	-0.59%
2018	3,294,897,100	1,124,932	54,621	5.10%	0.3414	1.63%
2019	3,439,851,600	1,151,101	26,169	2.33%	0.3346	-1.99%
2020	3,682,710,800	1,190,912	39,811	3.46%	0.3234	-3.36%
2021	3,885,268,900	1,155,430	(35,482)	-2.98%	0.2974	-8.04%
2022	4,128,674,800	1,156,411	981	0.08%	0.2801	-5.82%
2023	4,907,259,100	1,179,470	23,059	1.99%	0.2404	-14.19%
2024	5,437,603,400	1,191,880	12,410	1.05%	0.2192	-8.80%
2025	5,780,108,000	1,296,117	104,237	8.75%	0.2242	2.30%

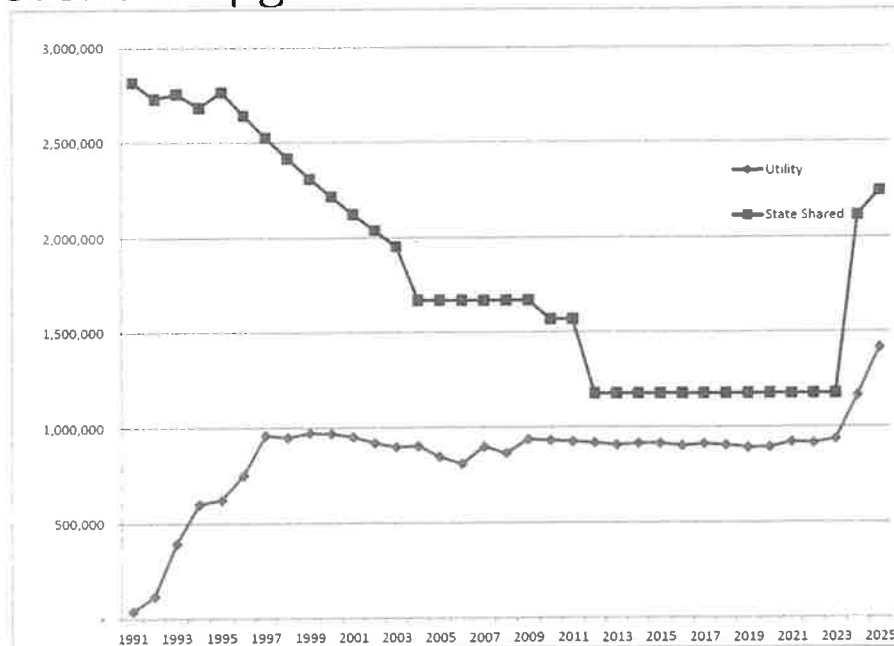
16

County Wide Revenues -*=pg. 127

- Sales tax – \$9 million – pg. 90 - *
- Property Tax
 - Net New Construction - 1.09%
 - Most years = \$321,149
- Act 12 Personal Property Aid - \$262,847*
 - New revenue category
 - Expect this to be flat in future years
- State Shared Revenue - \$2.143 million*
 - Shows flat - actual increase - \$27k
 - All in General Revenue – 2024 new portion in Sheriff; with MOE rules published, not needed.
 - Shift back
- Vacancy factor – HS
 - Future years
- Personal Property Aid - \$135,372 – basically flat*
- State Aid Computer Exemption - \$66,488* (flat)
- Utility Tax – \$1,416,725* – (initial projections)
 - Awaiting DOR – will be included in DOR notice
 - Potential area of concern; potential funding for capital
- Investment Income - \$1,800,000 – pg. 304
 - Need to be cautious with use
 - Expect actual number to be higher
- Interest on property tax – \$215,000 – pg. 304
 - Continues to decrease based on trends

17

Shared Revenue – pg. 91



18

Sales Tax Snapshot

Monthly Sales Tax Distributions													
Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2021	598,186	825,188	439,165	608,052	686,974	739,858	736,178	572,810	760,151	853,383	628,889	753,507	7,802,890
2022	592,664	795,122	550,376	631,533	628,496	838,187	889,139	722,847	790,141	750,585	783,416	762,261	8,534,766
2023	615,495	897,226	544,579	575,555	737,913	810,732	750,745	837,066	770,832	709,529	870,396	742,487	8,862,555
2024	576,298	1,001,096	583,122	504,849	879,761	729,415	732,224	880,543	694,891	--	--	--	6,582,199

Year-to-Date Sales Tax Distributions													
Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2021	598,186	1,423,374	1,862,739	2,270,790	2,957,764	3,697,622	4,433,750	5,006,560	5,766,511	6,420,493	7,049,383	7,802,890	7,802,890
2022	592,664	1,387,786	1,938,162	2,569,694	3,198,191	4,036,378	4,725,517	5,448,364	6,238,505	6,989,089	7,772,506	8,534,766	8,534,766
2023	615,495	1,512,721	2,057,300	2,632,855	3,370,768	4,181,500	4,932,244	5,769,310	6,540,143	7,249,672	8,120,068	8,862,555	8,862,555
2024	576,298	1,577,394	2,160,516	2,665,365	3,545,126	4,274,541	5,006,765	5,887,308	6,582,199	--	--	--	6,582,199

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
'24 vs '23 (N)	-6.4%	4.3%	5.0%	1.2%	5.2%	2.2%	1.5%	2.0%	0.6%	--	--	--
'24 vs '23 (\$)	(39,197)	64,673	103,216	32,510	174,158	93,041	74,521	117,998	42,057	--	--	--



19

Capital Funding Strategy

- Previous years – over 3 month plus net new construction – primarily source
 - Challenges
 - Reset after significant project - stabilization needs
 - Net new construction – typical amount – 1.09% = over \$321,000;
 - Historically - \$1.3-1.5 million
- Strategize for FY 2025 -
 - Fund balance policy review – new best practice
 - Prioritize needs
 - Operational versus Fixed
 - Studies /new eyes
 - Identify projected key FY 2024 close out dollars
 - Sales tax; Investment Revenue; Contingency, Others
 - Potential amendment Dec 2024
 - FY 2025 and/or FY 2026
 - Initial estimate shows no LNG \$\$\$; seeking clarification
 - Sales tax and Investment income; conservative – seek to preserve
 - Other options

20

Fund Balance Policy/Contingency –pg.100

- Fund Balance
 - \$38,845,988 Audited as of Dec 31st 2023
 - Less Non-spendable fund balance - \$3,122,759
 - Less Restricted - \$2,040,101
 - Less Committed - \$1,334,980 (IBNR – reserving for potential litigation; WMMIC actuarial) (up almost \$400k)
 - Less Assigned - **\$7,194,077 – large projects**
 - Less Assigned Vested - \$4,212,789 (up \$900k)
 - Less 3-month operations (**\$99,585,393**) - \$24,896,349 (per month = \$8,298,783)
 - Up \$1.2 million
 - Unrestricted Balance - \$-3,378,021
- Contingency
 - General contingency \$500,000
 - Vested Benefit Contingency \$300,000 (50% levy) (* reliance on Assigned Vested)
- Prior to transfer from land sale

21

Carryover Resolution

Funding Source/(Programmatic Purpose):	Source	(Use)
Sale of County property - Capital Projects Fund (Nestle)	338,714.00	-
Sale of County property - Capital Projects Fund (Stade)	21,763.00	-
Sale of County property - Capital Projects Fund (Project Dove)	3,000,000.00	-
PACE Program	-	(500,000.00)
Strategic Plan Initiatives	-	(500,000.00)
Live Local Development Fund	-	(1,000,000.00)
Restoration of General Fund Balance	-	(1,000,000.00)
Improvements to Parks Building/Project Dove infrastructure	-	(200,000.00)
Closing costs/other studies related to sale of County property	-	(160,477.00)
Opioid settlement funding	200,000.00	-
Response to opioid crisis	-	(200,000.00)
ARPA - Highway projects match	-	(425,000.00)
ARPA - Interurban Trail grant match	-	(325,000.00)
APRA - Broadband project	750,000.00	-
Totals	<u>4,310,477.00</u>	<u>(4,310,477.00)</u>

22

Proposed Fund Balance Review

- Look to new best practice; focus on risk not percentage
 - Next 6 months
- Stress test needs
- Recognize balance of potential new policy and investment revenue

23

Miscellaneous insurance cost assumptions

- Cyber Liability –
 - Total cost – about \$34,000 – stays flat
 - \$2 million/\$2 million coverage
 - \$50K deductible
 - Effective date – 1 Sept 2024
- Liability
 - 4.2% increase - \$332,349 - (\$13,483)
 - Aggregate maintain at \$625k
 - No change to SIR by occurrence - \$200 K
 - IBNR Impacts
- Workers Comp Excess – 4% rate + gross payroll increase
- Property – 5% increase (impact with facilities change)
- Auto physical Damage – 5-15% increase

24

Opioid Settlement

- Still working on efforts with surrounding counties (Rock and Walworth)-
Gap analysis
 - 1st phase of information – review of each counties’ needs
 - 2nd phase of information – identify collaborative opportunities
 - Meeting end of Oct
- Upon receipt of study – reengage with groups
- Current \$115k shown in HS; small operational; remainder restricted
- Estimated payment schedule development (pre-Kroger)
 - * attached
- Pause in some bankruptcy
- Further longer-term budget needed
- Anticipate recommendation as an amendment in Nov or Dec

25

Combined Payments

Jefferson County

1.051% Share of LG Total

Year	Total Estimated Payments		
	Total of Janssen / Distributor Payments	Total of Pharmacy Payments	Combined Total LG Payments
2022	496,598	--	496,598
2023	86,202	--	86,202
2024	155,383	457,764	613,147
2025	107,894	124,181	232,075
2026	124,456	156,813	281,269
2027	57,670	156,813	214,482
2028	143,458	156,813	300,271
2029	147,983	156,813	304,795
2030	147,983	169,775	317,757
2031	127,755	134,998	262,754
2032	106,669	134,946	241,615
2033	106,669	134,946	241,615
2034	106,669	76,210	182,879
2035	106,669	76,210	182,879
2036	106,669	123,939	230,608
2037	106,669	--	106,669
2038	106,669	--	106,669
Total	2,342,064	2,060,220	4,402,284

26

Other Factors of Note in Budget

- Courts –
 - Interpreter costs - \$95k to \$160k
 - Attorney costs
- Fair Park
 - Projections, updates and capital
- Human Services
 - Parental Representation for judicial engagement team (JET)
 - Initial budgeted request nearly \$215k – grant recovery being reduced 26 to 24%
 - FY 21 - \$23,668; FY 22 - \$76,102; FY 23 - \$116, 673; FY 2024 (6 months) - \$107,697
 - FY 2025 - \$215,395
 - Review options (contract, parameters, run cases out, etc.....)
 - Review of noticeable outcomes/impact of programs
 - Those entitled/need for attorney covered
 - Pausing Busy Bee Pre-school
 - Current mixture of participants
 - Space needs

27



28

Staffing

Position Changes; Personnel Cost Adjustment; Health Insurance

29

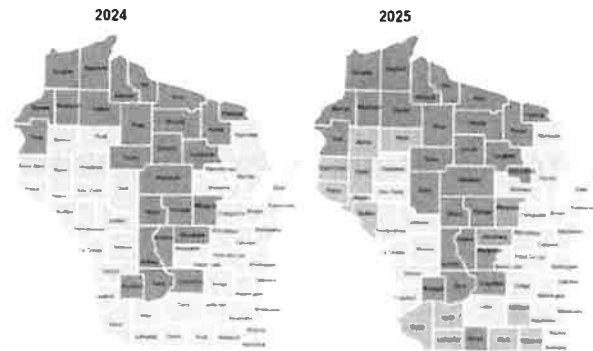
Personnel/Market Salary Adjustment

- **Across the Board 3% Market Adjustment**
 - The budget includes a split COLA adjustment of 1.5% 1 Jan and 1.5% 1 Jul
- **Step program**
 - The budget maintains step within grades for satisfactory movement – about 2.5%
- **County Market Analysis**
 - Efforts started 2022 – key decisions changed comparable counties – geographic based
 - Phase 1 - Implemented based on 2023 data; focus was on key positions that were impacted beyond 5%
 - Initial adjustments proposed in March of 2024 with mid-year implementation
 - Phase 2 - June of 2024 – County Board approved a Market-Response Compensation Management Program (MRCM)
 - Identified approximately 42 benchmark positions (note – resolution and memo said 60-70)
 - Recommendations made for FY 2025 – primarily benchmark positions moved
 - Phase 3 – Aug of 2024 – Decision point for comprehensive compensation study
 - HR Committee provided guidance to not move forward in 2025 (last one done in 2018)
 - Phase 4 – 1st Qtr of 2025 – Re-survey benchmark positions to determine if additional movement
 - Potential add more comparable counties.
- **Challenge – management of market for all positions within approved policy and budget**
 - Needs constant proactive efforts and capacity
- **External Market – things changing**

30

Health Insurance

- Continues to be a cost center for the County
- “Normal” in state system/ no surcharge
 - Projection includes a 11% increase for budget
 - Paying for replenishing fund
 - New Software
- Result is slight reduction; change in %
- Maintains buyout and Co-Pay reimbursement
- Market comparatives
- Continue to expect double digits Increases



31

Position Changes – recommended (pg. 103)

- Human Resources – Recruitment and Retention Position – (originally ARPA position)
- Medical Examiner – move from 32 hours to 40 hours
- Human Services
 - Add five CCS service facilitators (3 –I; 2 – II)
 - Due to case load, increased need to contract work to PSG primarily
 - Add two CC Lead (one adult, one child)
 - Provide support in supervision and compliance)
 - Add three CLTS Support and Services Coordinator
 - State requirement to not have wait list; reviewed point of review

32

Position Changes – not recommended/not included (pg. 103)

- District Attorney – Records Clerk
- Human Resources – Compensation Specialist
- Human Services – Lead Administrative Specialist
- Parks – Adjustment of Admin from PT to FT
- Planning and Development - Erosion Control/Stormwater Specialist
 - Will need to be reviewed upon policy direction

33

Miscellaneous Personnel – Open items/post budget

- FEC Position – where??
- Treatment Court Case Managers
- Assistant Corp Counsel Transition – TPR/Child Support (tonight)
- Seasonal to PT Role Fair
- Law Enforcement IT/Radio
- Dispatch – looking ahead
 - Supervisions/Emergency Medical Dispatching/Capacity/Collaboration
- Complete highway role transition
- On-call/Shift Diff/Bilingual
- HR Staff
- Need to look at real capacity/allocation of work
 - Example – Child Support – potential to reduce

34

Total Staffing Authorization (pg.104 – 107)

2022	2023	2024	2025	Change	Type
541	572	582	592	10	Full-Time Position
27	35	29	25	-4	Part-Time Position
30	30	30	30	0	County Board Supervisors (PT)
36	36	39	40	1	Seasonal/Occasional/LTE Position/Student
634	673	680	687	7	Total County Positions
18.1	18.1	19.1	19.1	0	State Positions
652.1	691.1	699.1	706.1	7	Total Positions
25	26	26.44	25.24	-1.2	Unfunded Positions
627.1	665.1	672.66	680.86	8.2	Total Funded Positions

35

Capital

Roads, Operational, Preparation for Large Project

36

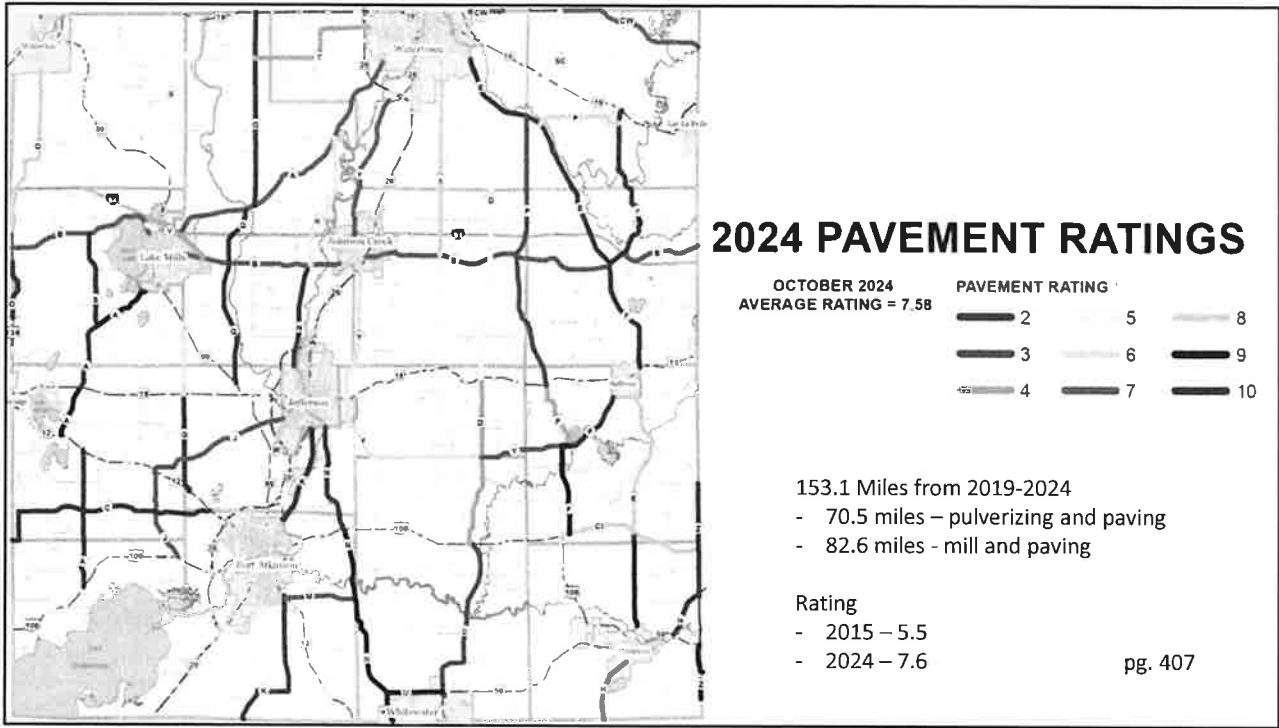


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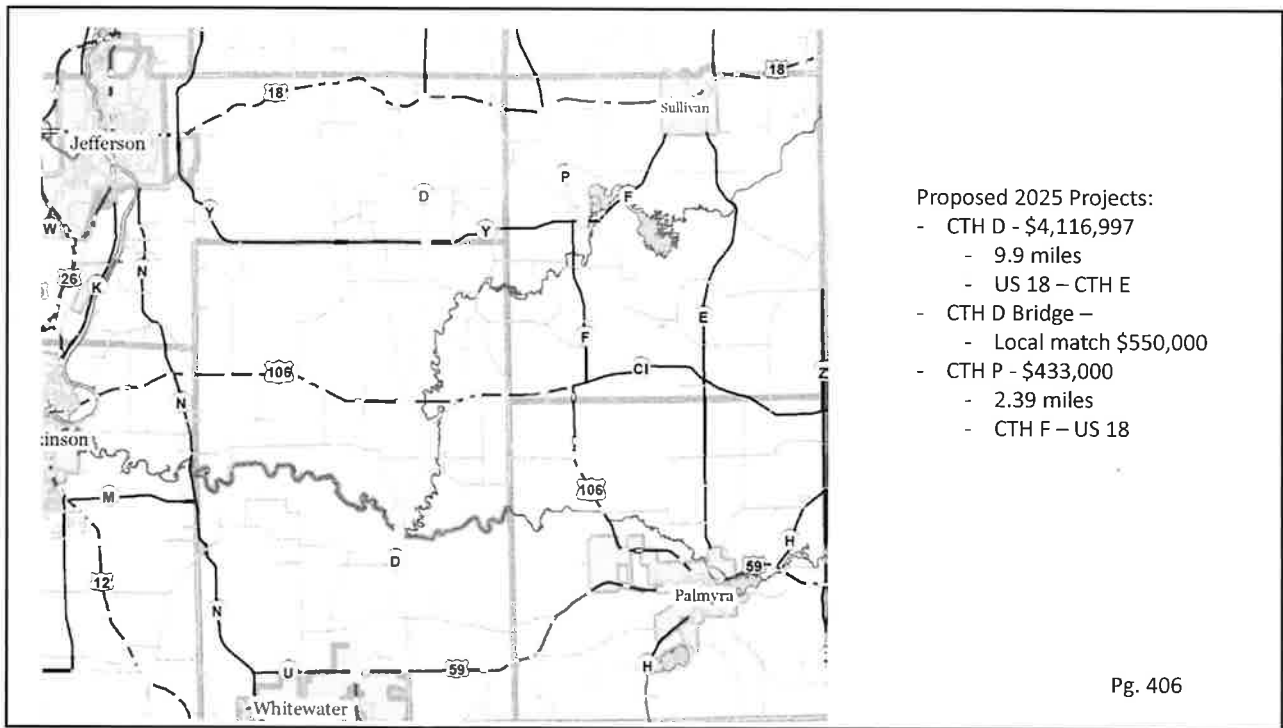
Capital Overview – pg. 481 -482

<u>Description</u>	<u>Requested Amount</u>	<u>Administrator Budget</u>	<u>Related Funding</u>	<u>Budget Carryover</u>	<u>Use of Fund Balance</u>	<u>Levy Request</u>	<u>Class</u>
Conservation and Development	279,000	279,000	150,000	129,000	-	400,250	CD
Culture/Recreation/Education	2,265,662	1,912,662	1,702,530	379,132	-		CR
General Government	1,201,672	662,900	280,000	-	-	-	GG
Health and Human Services	382,718	82,718	82,718	-	-	-	HH
Public Safety	814,026	107,350	130,000	-	-	382,900	PS
Public Works	8,200,000	8,200,000	2,800,000	-	-	-	PW
Grand Totals	13,143,078	11,244,630	5,145,248	508,132	-	5,800,250	

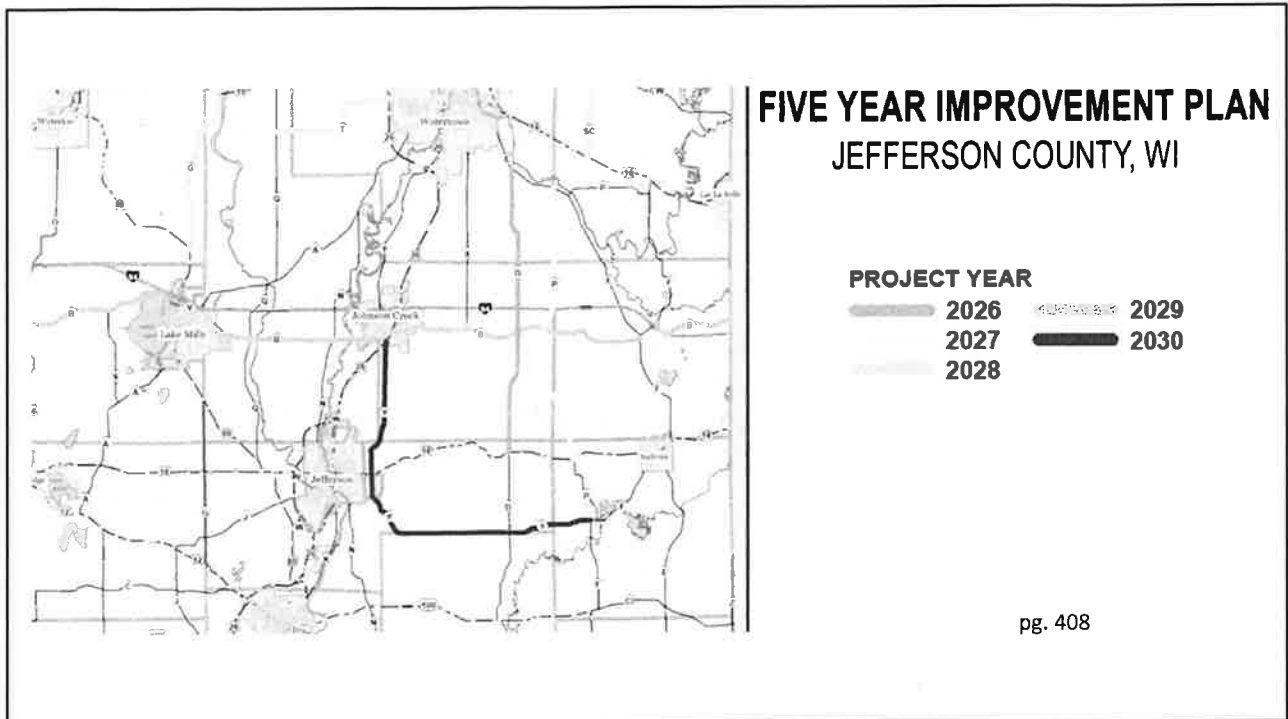
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39



40



41

Open Capital Issues – beyond \$\$

- Status of 5-year plan
 - Identify new issues (not previously reported; new eyes)
 - Identify needs/wants operational capital versus fix capital
 - Use of upcoming process to assist in process
 - Evaluation of work done
 - Other planning factors
- Availability/state bid status of fleet vehicles – need to flip timely related to maximizing trade value
 - Fleet Management

42

Forecast/Projections

Challenges, Opportunities, Policy

43

Realistic Expectations

- State Shared Revenue will be in place for the foreseeable future
 - ACT 12 assisted with some reset
 - Impact to other revenue streams
 - Growth not as high as expected
- Focus on future state budget conversations focus on specific county services that are aligned with (funding of courts, mental health, other mandated services)
- Potential Impacts for Other State decisions from Legislature or Supreme Court
- Competing for talent will continue to be a key – challenge
- Will continue to see other costs continue to rise versus revenue
- Continue efforts for flexibility
- Update budget process; timing for projections

44

Strategic Plan Alignment

- On-going Implementation Efforts
 - Enhance and Promote Quality of Life
 - Intentional Economic Growth
 - Transformative Government
 - Diverse Housing Options
- \$500,000 reserved for future priority implementation
 - No specific dollars utilized
 - Utilizing existing resources and capacity or already reserved funds
 - Example – website, EMS, FEC, recruitment and retention position
 - Develop budget upon implementation complete
- Plan for Board/DH event – retreat to update; look at timing with transition, potential on-boarding, team building opportunity

45

Next Steps Strategic Plan and Priority Based Budgeting

- Look to manage expectations – taking priorities of plan/policy will be crucial for future budget
- Taking final results of strategic plan and updated priority-based budgeting (pg. 11) crucial; what PPB items are realistic and implementable
 - Operational and political support – changing inputs
- Staffing analysis – skills and capacity
 - Priority analysis
 - Identifying needs by function/department
 - Promotion of leadership training (Local Gov Academy)
- External priorities efforts versus internal efforts
 - External – significant part of strategic plan; ultimate limited in staff
 - Internal efforts – while less “visible” have most likely bigger payoffs for capacity analysis; balance technology opportunities and staffing



46

Future Projections /Considerations

- Act 12 provided a modest reset/reprieve; not new
- Status quo - \$1.5 - \$2 million roughly (new revenue/cost reductions)
 - Does not include capital; new positions
- Path for capital
- Technology cost
 - Software
 - Cyber
 - Replacement costs
- Fund balance policy review; Debt policy use
- Understand unintended consequences

47

Final Thoughts

- Budget challenges – not new; level of reset occurred
 - Team approach needed; avoid silos
- Priority setting will be needed and policy support
 - External versus internal efforts
- Growth will not be sufficient to meet expenses; review of operations
 - PBB – ideas; different ways to operate
 - Capacity needs/Staff functions – system to assist
 - Technology – where it can play role; full ROI in balance
- Market place will continue to evolve – how to balance with budget
- Be cautious of quick fix/unintended consequences
- Tell the story; show outcomes

48

Next Step

- Oct 9–Nov 4, 2024 -Supervisors prepare any proposed Amendments to the Recommended Budget and submit them to the County Administrator's Office no later than noon on November 4, 2024.
 - Budget engagement page
 - Budget online
- October 22, 2024 - Public Hearing on the Recommended Budget
 - Newspaper publication error
- November 4, 2024 - Amendments are due to the County Administrator's Office no later than noon on this date.
- November 4-5, 2024 - County Administrator, Finance Director and Department Heads review proposed amendment forms and calculate the fiscal and operational impact of each proposed amendment as they are submitted to the Administrator's Office. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
- November 5, 2024 - Finance Committee meets to review the proposed amendments and takes action on a recommendation to the County Board, for each proposed amendment.
- November 12, 2024- County Board meets to consider action on any proposed amendments and then adopts the 2025 Budget.

49

Final, Final Thoughts

- Maintain high standards
- Great team – staff and board
- Opportunity for new eyes and ideas; maintain positive trends
- Proactive versus reactive; allow to be creative; think outside the box
- Support ideas of collaboration/community
- Thank you



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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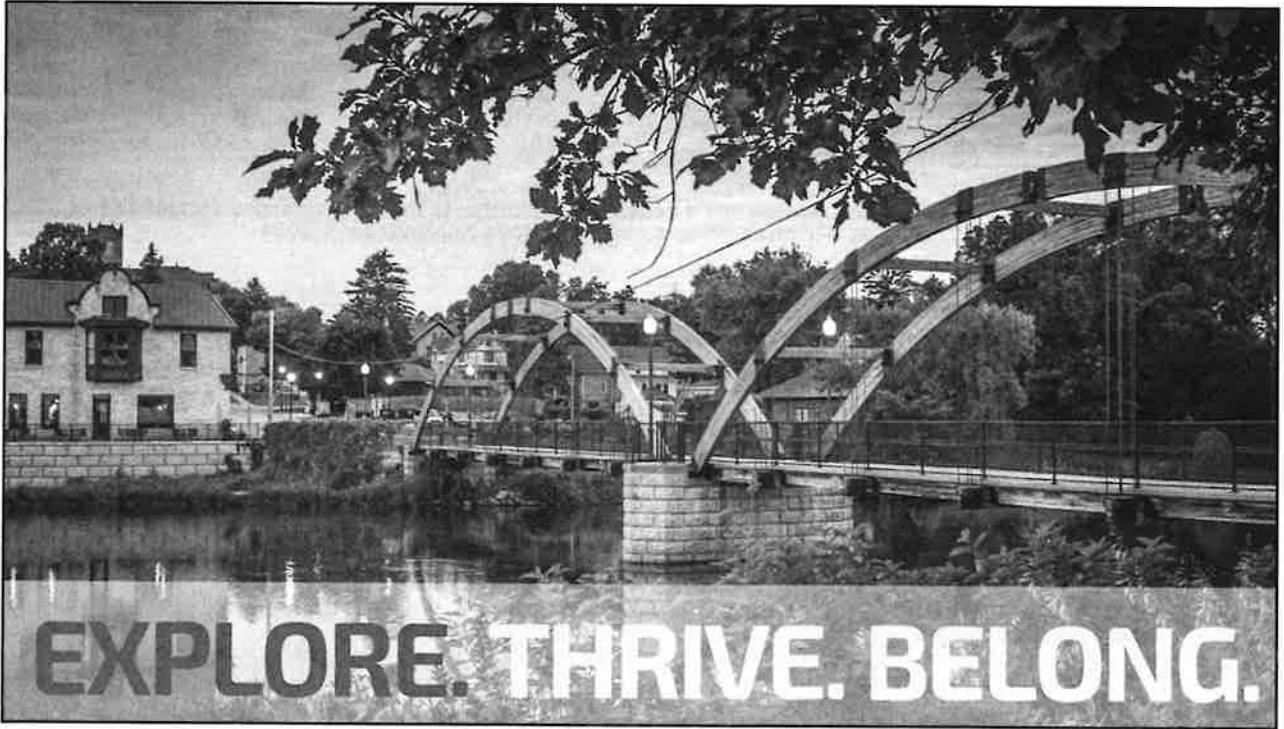
**Jefferson County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill
Executive Director

50



51