

RICHLAND COUNTY

Referendum Ad Hoc Committee

August 5, 2022

NOTICE OF MEETING

Please be advised that the Richland County Referendum Ad Hoc Committee will convene at 6:00 p.m., Monday, August 8th, 2022 in the County Board Room at 181 W. Seminary Street and via videoconference and teleconference using the following information:

WebEx Videoconference:

<https://richlandcounty.my.webex.com/richlandcounty.my/j.php?MTID=m3b551deea54c67abd4388c427e042056>

Meeting number: 2558 083 2910, Password: 3Nmm6kYB2Cj

WebEx Teleconference: WebEx teleconference phone number: 650-479-3208, Access code: 2558 083 2910

If you have any trouble accessing the meeting, please contact MIS Director Barbara Scott at 608-649-5922 (phone) or barbara.scott@co.richland.wi.us (email), or Referendum Ad Hoc Committee Chair Shaun Murphy-Lopez at 608-462-3715 (phone/text) or shaun.murphy@co.richland.wi.us (email).

Agenda:

1. Call to order
2. Proof of notification
3. Agenda approval
4. Public comments
Topics raised in comments received from the public may be placed on a future agenda for consideration.
5. Approval of minutes
6. Statutory authority to hold a referendum*
7. [Wisconsin referendum report*](#)
8. Wisconsin counties holding past referendums*
9. County budget/services overview*
10. 5-year financial planning worksheet*
11. Committee report outline*
12. Public education*
13. Future agenda items
14. Adjournment

*Meeting materials for items marked with an asterisk may be found at

<https://administrator.co.richland.wi.us/minutes/referendum-ad-hoc-committee/>.

CC: Committee Members, County Board, Department Heads, Richland Observer, WRCO, Valley Sentinel, Courthouse Bulletin Board

A quorum may be present from other Committees, Boards, or Commissions. No committee, board or commission will exercise any responsibilities, authority or duties except for the Referendum Ad Hoc Committee.

Richland County

Referendum Ad Hoc Committee

July 28th, 2022

The Richland County Referendum Ad Hoc Committee convened on Thursday, July 28th 2022, in the County Board Room at the Richland County Courthouse, 181 W Seminary Street, in person and by WebEx.

Committee members present included County Board Supervisors Shaun Murphy-Lopez, David Turk, Kerry Severson, Bob Frank, Mayor Todd Coppernoll and School Board representative Erin Unbehaun.

Also present was Administrator Clinton Langreck, County Board Members Don Seep, Assistant to the Administrator Cheryl Dull taking minutes, several department heads, county employees and general public. John Couey was present from MIS running the teleconferencing.

Not present: Steve Carrow

1. **Call to Order:** County Administrator Clinton Langreck called the meeting to order at 6:02 p.m.
2. **Proof of Notification:** Assistant to the Administrator Dull verified that the meeting had been properly noticed. Copies of the agenda were sent by email to all Committee members, County Board members, WRCO, County department heads, Richland Observer, Valley Sentinel and a copy was posted on the Courthouse Bulletin Board.
3. **Agenda Approval:** Administrator Langreck asked for approval of the agenda. Moved by Supervisor Frank to approve the agenda, second by Supervisor Murphy-Lopez. All voting aye, motion carried.
4. **Appoint Committee Chairman** – Moved by Supervisor Frank to appoint Supervisor Murphy-Lopez as Committee Chairman. Supervisor Murphy-Lopez accepts the nominations. After 3 more calls, unanimous ballot was cast for Supervisor Murphy-Lopez. All voting aye, motion carried.
5. **Appoint Committee Vice-Chairman:** Moved by Supervisor Frank to appoint Mayor Coppernoll as Committee Vice-Chairman, he accepted nomination upon arrival. After 3 more calls it was moved to close nomination and cast unanimous ballots for Chair and Vice-chair by Supervisor Murphy-Lopez, 2nd by Supervisor Frank. All voting aye, motion carried.
6. **Review Committee Directives:** Administrator Langreck reviewed committee directives. Chair Murphy-Lopez reviewed the County Board Resolution concerning the referendum. Extensive discussion followed on why we are here and what brought us here.
7. **Discussion and Time Line establishment:** We are heading to either February or April. Discussion followed on contacting school districts. Also which Counties have had successful referendums and contacting them to get more information on the presentation of information to the public and what they felt worked.
8. **Discussion and possible action on services to take to referendum:** Extensive discussion followed on if services should be designated or if it should be for general operations and how this would affect a successful referendum.
9. **Duration of referendum:** Extensive discussion followed on the duration and what they felt the pros and cons are to different time limits. They will continue to have more discussion.
10. **Number of questions to be on referendum:** Discussion followed on how many questions and if less was better to present as too many tends to make people be drawn towards a lower dollar amount.
11. **Discussion and possible action on public education:** Extensive discussion followed on several ways to educate the public, what they should be educated on and how soon should it start. No action taken.
12. **Discussion and possible action on correspondences with other committees:** Administrator Langreck asked if there was any information you want from Finance & Personnel Committee right away that should go on their agenda for 8/2? Chair Murphy-Lopez requested that the financial worksheet be kept up to date and that this committee be kept abreast of any changes as they need to know what the gap is. Supervisor Turk requests all subcommittees start working on what could be cut should the referendum fail. Chair Murphy-Lopez requests that all subcommittees start the discussion on what would you cut if the referendum fails and what do you hope the voters would support. No action taken.

Richland County

Referendum Ad Hoc Committee

- 13. Future agenda items and meeting schedule:** Severson – The purpose of what brought us here today and why we are where we're at. How to start educating the public on what we have done that is good and what we have done to improve what is going on. Frank – How to best get the word out & educating the public. Coppernoll – How are we going to reach people and who is going to do it. Unbehaun – How to keep clear and concise education and how to best start getting the word out and a timeline for that. Turk – How to best get out information to educate.
- 14. Adjournment:** Next meeting will be Monday, August 8th @ 6:00 pm in the County Board Room. Moved by Supervisor Frank to adjourn at 7:34 p.m., seconded by Supervisor Turk. All voting aye, motion carried.

Minutes respectfully submitted by
Cheryl Dull
Richland County Assistant to the Administrator

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: Statutory authority to hold a referendum

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	n/a
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: n/a

Background:

Three Wisconsin statutes refer to a county's authority to hold a referendum to increase its operating levy.

1. **Attachment A – WI Statute 59.605 (under Chapter 59 – Counties)** This statute requires that counties adopt a resolution to hold an operating levy referendum 70 or more days before an election. This statute had a sunset date of December 2011, and so the levy limits within it no longer apply.
2. **Attachment B – WI Statute 66.0602 (under Chapter 66 – General Municipality Law)** This statute contains information on levy limits, which apply to cities, villages, towns, and counties. It says that no political subdivision may increase its levy limit beyond its "valuation factor." This is defined in statute as meaning, *"a percentage equal to the greater of either the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current or zero percent."* Exceptions for counties include:
 - a. Debt
 - b. Children with disabilities board
 - c. Bridge and culvert construction and repairs
 - d. Libraries
 - e. County-wide emergency medical systems
 - f. Emergencies
 - g. Referendums

This statute allows a referendum if the County Board adopts a resolution to that effect. In odd-numbered years, counties may call for a special referendum only if a school district has called for a special referendum. Otherwise, the referendum has to be held at the spring primary or spring election, since there is no partisan primary or general election held in odd-numbered years. This statute also specifies the format of the referendum question.

3. **Attachment C – WI Statute 121.91 (under Chapter 121 – School Finance)** This statute only allows a school district to call for a special referendum in the instance of a natural disaster.

Attachments and References:

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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

	Other funding Source	
X	No financial impact	

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

CHAPTER 59

COUNTIES

SUBCHAPTER I DEFINITIONS		SUBCHAPTER V POWERS AND DUTIES OF COUNTIES	
59.001	Definitions.	59.51	Board powers.
SUBCHAPTER II LEGAL STATUS; ORGANIZATION		59.52	County administration.
59.01	Body corporate; status.	59.53	Health and human services.
59.02	Powers, how exercised; quorum.	59.535	Veterans affairs.
59.03	Home rule.	59.54	Public protection and safety.
59.04	Construction of powers.	59.55	Consumer protection.
59.05	County seat; change.	59.56	Cultural affairs; education; recreation.
59.06	County property.	59.57	Economic and industrial development.
59.07	Claims against counties; actions on.	59.58	Transportation.
59.08	Consolidation of counties; procedure; referendum.	SUBCHAPTER VI FINANCE AND BUDGET	
SUBCHAPTER III COUNTY BOARD OF SUPERVISORS		59.60	Budgetary procedure in certain counties.
59.10	Boards; composition; election; terms; compensation; compatibility.	59.605	Tax levy rate limit.
59.11	Meetings; adjournment; absentees.	59.61	Financial transactions.
59.12	Chairperson; vice chairperson; powers and duties.	59.62	Investment authority delegation.
59.13	Committees; appointment; compensation.	59.63	Treasurer's disbursement of revenue.
59.14	Publication of ordinances and proceedings.	59.64	Claims against county.
59.15	Neglect of duty.	59.65	Publication of financial report.
SUBCHAPTER IV COUNTY OFFICERS		59.66	Unclaimed funds.
59.17	County executive.	SUBCHAPTER VII LAND USE, INFORMATION AND REGULATION, ENVIRONMENTAL PROTECTION, SURVEYS, PLANNING AND ZONING	
59.18	County administrator.	59.69	Planning and zoning authority.
59.19	Administrative coordinator.	59.691	Required notice on certain approvals.
59.20	County offices and officers.	59.692	Zoning of shorelands on navigable waters.
59.21	Official oaths and bonds.	59.693	Construction site erosion control and storm water management zoning.
59.22	Compensation, fees, salaries and traveling expenses of officials and employees.	59.694	County zoning, adjustment board.
59.23	Clerk.	59.696	Zoning; filing fees.
59.24	Clerks of counties containing state institutions to make claims in certain cases.	59.697	Fees for zoning appeals.
59.25	Treasurer.	59.698	Zoning, building inspector.
59.255	Comptroller.	59.70	Environmental protection and land use.
59.26	Sheriff; undersheriff; deputies.	59.71	Special counties; record keeping.
59.27	Sheriff; duties.	59.72	Land information.
59.28	Peace maintenance; powers and duties of peace officers, cooperation.	59.73	Surveys; expressing bearings, subdividing sections.
59.29	Transportation, apprehension of criminals.	59.74	Perpetuation of section corners, landmarks.
59.30	Not to act as attorney.	59.75	Certificates and records as evidence.
59.31	Service on sheriff; how made.	59.76	Registration of farms.
59.32	Fees received by sheriff.	SUBCHAPTER VIII POPULOUS COUNTIES	
59.33	Powers after term.	59.79	Milwaukee County.
59.34	Coroner, medical examiner duties; coroner, medical examiner compatibility.	59.792	Milwaukee County; sewage, waste, refuse.
59.35	Deputy coroner.	59.794	Milwaukee County; limitations on board authority and on intergovernmental cooperation, shared services.
59.36	Coroner and medical examiner; fees.	59.796	Milwaukee County; opportunity schools and partnership program.
59.365	Moratorium on fee increases.	59.80	Milwaukee County; city–county crime commission.
59.37	Service when no coroner.	59.81	Cash flow, Milwaukee.
59.38	Medical examiner and assistants.	59.82	Milwaukee County Research and Technology Park.
59.39	Coroner or medical examiner as funeral director, limitation.	59.84	Expressways and mass transit facilities in populous counties.
59.40	Clerk of court.	59.85	Appropriation bonds for payment of employee retirement system liability in populous counties.
59.41	Not to act as attorney.	59.86	Agreements and ancillary arrangements for certain notes and appropriation bonds.
59.42	Corporation counsel.	59.87	Employee retirement system liability financing in populous counties; additional powers.
59.43	Register of deeds; duties, fees, deputies.	59.875	Payment of contributions in and employment of annuitants under an employee retirement system of populous counties.
59.44	County abstractor; appointment; duties; fees.	59.88	Employee retirement system of populous counties; duty disability benefits for a mental injury.
59.45	County surveyor; duties, deputies, fees.		
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59.47	County auditors; powers; duties.		
59.48	County assessor.		

SUBCHAPTER I

DEFINITIONS

59.001 Definitions. In this chapter, unless the context clearly indicates to the contrary:

(1) “Board” means the county board of supervisors.

(2) “Clerk” means the county clerk.

(2m) “Members–elect” means those members of the governing body of a county, city, village or town, at a particular time, who have been duly elected or appointed for a current regular or unexpired term and whose service has not terminated by death, resignation or removal from office.

(2r) “Municipal clerk” means the clerk of a municipality.

(3) “Municipality” means any city, village or town.

(3m) “Municipal treasurer” means the treasurer of a municipality.

(3r) “Professional land surveyor” means a professional land surveyor licensed under ch. 443.

(4) “Treasurer” means the county treasurer.

History: 1989 a. 260, 268; 1995 a. 201; 2013 a. 358.

issuance of bonds or prevent the making of a contract or lease providing for the payment of funds at a time beyond the end of the fiscal year in which the contract or lease is made. The board shall make or approve by resolution each contract, lease or other obligation requiring the payment of funds from the appropriations of a later fiscal year or of more than one fiscal year.

(13) TAX STABILIZATION FUND. (a) Notwithstanding sub. (1), only a county with a population of at least 750,000 may create a tax stabilization fund under this subsection.

(b) The board of a county described in par. (a) may enact an ordinance creating a tax stabilization fund in the county. If such fund is created under this paragraph, the following amounts, if positive, shall be deposited into the tax stabilization fund:

1. The amount determined by subtracting the estimated non-property tax revenues collected by the county in the prior year from the corresponding actual receipts for the prior year, as determined by the comptroller not later than April 15 of each year.

2. The amount determined by subtracting total adjusted operating budget appropriations for the prior year from total expenditures, commitments, and reserves for the prior year, as determined by the comptroller not later than April 15 of each year.

3. Any general surplus balance as of December 31 of the prior year, as determined by the comptroller not later than April 15 of each year.

4. Any amounts included in the county's property tax levy that are designated for deposit in the fund.

(c) Subject to par. (d), the board may withdraw amounts from the tax stabilization fund, by a three-quarters vote of the members-elect, or by a majority vote of the members-elect if the county's total levy rate, as defined in s. 59.605 (1) (g), is projected by the board to increase by more than 3 percent in the current fiscal year and the withdrawn funds would prevent an increase of more than 3 percent.

(d) The tax stabilization fund may not be used to offset any of the following:

1. Any deficit that occurs between the board's total estimated nonproperty tax revenue, and the total actual nonproperty tax revenue.

2. Any deficit that occurs between total appropriations and total expenditures.

(e) If the uncommitted balance in the tax stabilization fund exceeds 5 percent of the current year's budget that is under the board's control, as of June 1 of the current year, any amount that exceeds that 5 percent shall be used to reduce the county's next property tax levy.

History: 1981 c. 56, § 314; 1985 a. 29 ss. 1190, 1191, 3200 (56); 1987 a. 284, 399; 1989 a. 31; 1995 a. 201 s. 435; Stats. 1995 s. 59.60; 1995 a. 225 s. 169; 1997 a. 35; 2001 a. 16; 2013 a. 14; 2017 a. 207 s. 5; 2019 a. 42; 2021 a. 239 ss. 25, 26, 74.

Cross-reference: See s. 65.90 for budget procedure in counties other than Milwaukee.

59.605 Tax levy rate limit. (1) DEFINITIONS. In this section:

(a) "Debt levy" means the county purpose levy for debt service on loans under subch. II of ch. 24, bonds issued under s. 67.05, promissory notes issued under s. 67.12 (12), and appropriation bonds issued under s. 59.85, less any revenues that abate the levy.

(b) "Debt levy rate" means the debt levy divided by the equalized value of the county exclusive of any tax incremental district value increment.

(c) "Excess over the limit" means the amount of revenue received by a county that results from the county exceeding the limit under sub. (2).

(d) "Operating levy" means the county purpose levy, less the debt levy.

(e) "Operating levy rate" means the total levy rate minus the debt levy rate.

(f) "Penalized excess" means the excess over the limit for the county.

(g) "Total levy rate" means the county purpose levy divided by the equalized value of the county exclusive of any tax incremental district value increment.

(2) LIMIT. Except as provided in sub. (3), no county may impose an operating levy at an operating levy rate that exceeds .001 or the operating levy rate in 1992, whichever is greater.

(3) REFERENDUM, RESPONSIBILITY TRANSFERS. (a) 1. If the governing body of a county wishes to exceed the operating levy rate limit otherwise applicable to the county under this section, it shall adopt a resolution to that effect. The resolution shall specify either the operating levy rate or the operating levy that the governing body wishes to impose for either a specified number of years or an indefinite period. The governing body shall call a special referendum for the purpose of submitting the resolution to the electors of the county for approval or rejection. In lieu of a special referendum, the governing body may specify that the referendum be held at the next succeeding spring primary or election or partisan primary or general election to be held not earlier than 70 days after the adoption of the resolution of the governing body. The governing body shall file the resolution to be submitted to the electors as provided in s. 8.37.

2. The clerk of the county shall publish type A, B, C, D and E notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of failure to comply with the notice requirements of this subdivision.

3. The referendum shall be held in accordance with chs. 5 to 12. The governing body shall provide the election officials with all necessary election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots prescribed by the elections commission under ss. 5.64 (2) and 7.08 (1) (a). If the resolution under subd. 1. specifies the operating levy rate, the question shall be submitted as follows: "Under state law, the operating levy rate for the (name of county), for the tax to be imposed for the year (year), is limited to \$.... per \$1,000 of equalized value. Shall the (name of county) be allowed to exceed this rate limit for (a specified number of years) (an indefinite period) by \$.... per \$1,000 of equalized value that results in an operating levy rate of \$.... per \$1,000 of equalized value?" If the resolution under subd. 1. specifies the operating levy, the question shall be submitted as follows: "Under state law, the operating levy rate for the (name of county), for the tax to be imposed for the year (year), is limited to \$.... per \$1,000 of equalized value. Notwithstanding the operating levy rate limit, shall the (name of county) be allowed to levy an amount not to exceed \$.... (operating levy) for operating purposes for the year (year), which may increase the operating levy rate for (a specified number of years) (an indefinite period)? This would allow a% increase above the levy of \$.... (preceding year operating levy) for the year (preceding year)."

4. Within 14 days after the referendum, the clerk of the county shall certify the results of the referendum to the department of revenue. A county may exceed the operating levy rate limit otherwise applicable to it under this section in that year by an amount not exceeding the amount approved by a majority of those voting on the question.

(b) 1. If an increased operating levy rate is approved by a referendum under par. (a) for a specified number of years, the increased operating levy rate shall be the operating levy rate limit for that number of years for purposes of this section. If an increased operating levy rate is approved by a referendum under par. (a) for an indefinite period, the increased operating levy rate shall be the operating levy rate limit for purposes of this section.

2. If an increased operating levy is approved by a referendum under par. (a), the increased operating levy shall be used to calculate the operating levy rate limit for the approved year for purposes of this section. After the approved year, the operating levy rate limit in the approved year or the operating levy rate limit that would have been applicable if there had been no referendum,

whichever is greater, shall be the limit for the specified number of years or for an indefinite period for purposes of this section.

(c) 1. If a county transfers to another governmental unit responsibility for providing any service that the county provided in the preceding year, the levy rate limit otherwise applicable under this section to the county in the current year is decreased to reflect the cost that the county would have incurred to provide that service, as determined by the department of revenue.

2. If a county increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in any year, the levy rate limit otherwise applicable under this section to the county in the current year is increased to reflect the cost of that service, as determined by the department of revenue.

(4) **PENALTIES.** If the department of revenue determines that a county has a penalized excess in any year, the department of revenue shall do all of the following:

(a) Reduce the amount of the shared revenue payments to the county under subch. I of ch. 79 in the following year by an amount equal to the amount of the penalized excess.

(b) If the amount of the reduction made under par. (a) is insufficient to recover fully the amount of the penalized excess, request the department of transportation to reduce the aids paid in that following year to the county under s. 86.30 (2) (e) by the amount needed to recover as much of the remainder as is possible.

(c) Ensure that the amount of any reductions in shared revenue payments under par. (a) lapses to the general fund.

(d) Ensure that the amount of the penalized excess is not included in determining the limit described under sub. (2) for the county for the following year.

(5) **RATE COMPARISON.** Annually, the department of revenue shall compare the operating levy rate limit of each county under this section to the actual operating levy rate imposed by the county.

(6) **SUNSET OF THE LIMIT.** This section does not apply to a county's levy that is imposed in December 2011 or any year thereafter.

History: 1993 a. 16, 490; 1999 a. 150 s. 568; Stats. 1999 s. 59.605; 1999 a. 182 s. 207; 2007 a. 1, 115; 2011 a. 32, 75; 2013 a. 20; 2015 a. 118; 2017 a. 365 s. 111.

59.61 Financial transactions. (1) **RECEIPTS AND DEPOSITS OF MONEY; ACCOUNTS.** Every county officer and employee and every board, commission or other body that collects or receives money for or in behalf of the county shall:

(a) Give such receipts therefor and file such duplicates thereof with the clerk and treasurer as the board directs.

(b) Keep books of account and enter accurately in the books from day to day with ample description, the items of that person's or that body's official service, and the fees therefor.

(c) Pay all such money into the county treasury at the time that is prescribed by law, or if not so prescribed daily or at the intervals that are prescribed by the board.

(d) Perform all other duties in connection therewith that are required by law.

(2) **DEPOSITORIES; DESIGNATION.** (a) The board of each county having a population of 200,000 or more shall designate 2 or more, and in other counties the board, or when the occasion arises and the board is not in session, then a committee of the board which has been authorized to do so shall designate one or more credit unions, banks, savings banks, savings and loan associations, or trust companies organized and doing business under the laws of this state or federal law, located in this state, as county depositories, one or more of which shall be designated as working credit unions, savings banks, savings and loan associations or banks, all deposits in which shall be active deposits.

(b) In addition to the depositories specified in par. (a), the local government pooled-investment fund may be designated as a depository for investment purposes.

(3) **FUNDS TO BE PLACED IN DEPOSITORIES; REPORTS; CASH BALANCE.** (a) Whenever a board has designated a county depository under sub. (2), the treasurer shall deposit therein as soon as received all funds that come to the treasurer's hands in that capacity in excess of the sum the treasurer is authorized by the board to retain. Any sum on deposit shall be considered to be in the county treasury, and the treasurer shall not be liable for any loss thereon resulting from the failure or default of such depository. The board, a committee of the board designated by it or the treasurer acting under s. 59.25 (3) (s) may invest any funds that come into the county treasurer's hands in excess of the sum the treasurer is authorized by the board to retain for immediate use in the name of the county in the local government pooled-investment fund, in interest-bearing bonds of the United States or of any county or municipality in the state or in any other investment authorized by statute. The board, committee or the county treasurer acting under s. 59.25 (3) (s) may sell such securities when considered advisable.

(b) Every such depository shall on the first business day of each month, and more often when required, file with the clerk a statement of the amount of county money deposited with it during the preceding month, and the treasurer shall at the same time file with such clerk a statement showing the amount of moneys received and disbursed by the treasurer during the previous month.

(c) The board may fix the amount of money which may be retained by the treasurer but in no case shall the sum exceed \$3,000; provided, that in all counties having a population of 200,000 or more inhabitants, the treasurer may retain such sum as may be fixed by the board.

(d) Such treasurer and clerk, whenever the cash balance does not amount to the sum authorized by the board to be retained, may increase it to such amount by their check on the county depository or depositories in favor of such treasurer.

History: 1995 a. 201 ss. 392, 422, 424, 425.

One who deals with a municipality does so at his or her own risk and may be subject to any provisions of law that might prevent him or her from being paid by a municipality even though the services are rendered. Unless the power to bind the municipality financially has been specifically delegated, the only entity with the statutory authority to contract is the municipality. *Holzbauer v. Safway Steel Products, Inc.*, 2005 WI App 240, 288 Wis. 2d 250, 712 N.W.2d 35, 04-2058.

Based on the plain meaning of the word "investment," the exchange of surplus county funds for U.S. gold coins would be an investment within the meaning of sub. (3). Section 66.0603 provides the authorized list of investments that a county can make with county funds, and the statute does not authorize an investment in U.S. gold coins. *OAG 2-13*.

59.62 Investment authority delegation. (1) The board may delegate to any officer or employee any authority assigned by law to the board to invest county funds. The delegation shall provide that the officer or employee be bonded.

(2) The board may impose any restriction on the delegation or exercise of authority delegated under this section considered desirable by the board. If the board delegates authority under this section, the board shall periodically review the exercise of the delegated authority by the officer or employee.

History: 1995 a. 201 s. 207.

59.63 Treasurer's disbursement of revenue. The treasurer may make disbursements of property tax revenues and of credits under s. 79.10 according to the proportions that are reported under ss. 60.33 (10m), 61.25 (10) and 62.09 (11) (j).

History: 1983 a. 395; 1985 a. 39 s. 17; 1989 a. 56 s. 259; 1995 a. 201 s. 272; Stats. 1995 s. 59.63.

59.64 Claims against county. (1) **CLAIMS, HOW MADE; PROCEDURE.** (a) *In general.* Every person, except jurors, witnesses and interpreters, and except physicians or other persons who are entitled to receive from the county fees for reporting to the register of deeds births or deaths, which have occurred under their care, having any claim against any county shall comply with s. 893.80. This paragraph does not apply to actions commenced under s. 19.37, 19.97 or 281.99.

CHAPTER 66

GENERAL MUNICIPALITY LAW

SUBCHAPTER I

GENERAL POWERS; ADMINISTRATION

- 66.0101 Home rule; manner of exercise.
- 66.0103 Code of ordinances.
- 66.0104 Prohibiting ordinances that place certain limits or requirements on a land-lord.
- 66.0105 Jurisdiction of overlapping extraterritorial powers.
- 66.0107 Power of municipalities to prohibit criminal conduct.
- 66.0109 Penalties under county and municipal ordinances.
- 66.0111 Bond or cash deposit under municipal ordinances.
- 66.0113 Citations for certain ordinance violations.
- 66.0114 Actions for violation of ordinances.
- 66.0115 Outstanding unpaid forfeitures.
- 66.0117 Judgment against local governmental units.
- 66.0119 Special inspection warrants.
- 66.0121 Orders; action; proof of demand.
- 66.0123 Recreation authority.
- 66.0125 Community relations—social development commissions.
- 66.0127 Municipal hospital board.
- 66.0129 Hospital facilities lease from nonprofit corporation.
- 66.0131 Local governmental purchasing.
- 66.0133 Energy savings performance contracting.
- 66.0134 Labor peace agreements prohibited.
- 66.0135 Interest on late payments.
- 66.0137 Provision of insurance.
- 66.0139 Disposal of abandoned property.
- 66.0141 Accident record systems.
- 66.0143 Local appeals for exemption from state mandates.

SUBCHAPTER II

INCORPORATION; MUNICIPAL BOUNDARIES

- 66.0201 Incorporation of villages and cities; purpose and definitions.
- 66.0203 Procedure for incorporation of villages and cities.
- 66.0205 Standards to be applied by the circuit court.
- 66.0207 Standards to be applied by the board.
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History: 1999 a. 65 s. 14; 1999 a. 150 ss. 89, 90, 92, 94, 165 to 167; 2001 a. 30; 2005 a. 155; 2007 a. 20.

66.0602 Local levy limits. (1) DEFINITIONS. In this section:

(a) “Debt service” includes debt service on debt issued or reissued to fund or refund outstanding municipal or county obligations, interest on outstanding municipal or county obligations, and related issuance costs and redemption premiums.

(ak) “Joint emergency medical services district” means a joint emergency medical services district organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

(am) “Joint fire department” means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (2m), or a joint fire department organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

(au) “Municipality” means a city, village, or town.

(b) “Penalized excess” means the levy, in an amount that is at least \$500 over the limit under sub. (2) for the political subdivision, not including any amount that is excepted from the limit under subs. (3), (4), and (5).

(c) “Political subdivision” means a city, village, town, or county.

(d) “Valuation factor” means a percentage equal to the greater of either the percentage change in the political subdivision’s January 1 equalized value due to new construction less improvements removed between the previous year and the current or zero percent.

(2) LEVY LIMIT. (a) Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision’s valuation factor. Except as provided in par. (b), the base amount in any year, to which the limit under this section applies, shall be the actual levy for the immediately preceding year. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i). The base amount in any year, to which the limit under this section applies, may not include any amount to which sub. (3) (e) 8. applies.

(b) For purposes of par. (a), in 2018, and in each year thereafter, the base amount to which the limit under this section applies is the actual levy for the immediately preceding year, plus the amount of the payment under s. 79.096, and the levy limit is the base amount multiplied by the valuation factor, minus the amount of the payment under s. 79.096, except that the adjustments for payments received under s. 79.096 do not apply to payments received under s. 79.096 (3) for a tax incremental district that has been terminated.

(2m) NEGATIVE ADJUSTMENT. (a) If a political subdivision’s levy for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than it was in the previous year, the political subdivision shall reduce its levy limit in the current year by an amount equal to the amount that its levy was reduced as described in this subsection.

(b) 1. In this paragraph, “covered service” means garbage collection, fire protection, snow plowing, street sweeping, or storm water management, except that garbage collection may not be a covered service for any political subdivision that owned and operated a landfill on January 1, 2013. With regard to fire protection, “covered service” does not include the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes.

2. Except as provided in subd. 4., if a political subdivision receives revenues that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision,

the political subdivision shall reduce its levy limit in the current year by an amount equal to the estimated amount of fee revenue collected for providing the covered service, less any previous reductions made under this subdivision, not to exceed the amount funded in 2013 by the levy of the political subdivision.

3. Except as provided in subd. 4., if a political subdivision receives payments in lieu of taxes that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by the estimated amount of payments in lieu of taxes received by the political subdivision to pay for the covered service, less any previous reductions made under this subdivision, not to exceed the amount funded in 2013 by the levy of the political subdivision.

4. The requirement under subd. 2. or 3. does not apply if the governing body of the political subdivision adopts a resolution that the levy limit should not be reduced and if the resolution is approved in a referendum. The procedure under sub. (4) applies to a referendum under this subdivision, except that the resolution and referendum question need not specify an amount of increase in the levy limit or the length of time for which the levy limit increase will apply.

(3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service, as determined by the department of revenue.

(b) If a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the cost of that service, as determined by the department of revenue.

(c) If a city or village annexes territory from a town, the city’s or village’s levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue.

(d) 1. If the amount of debt service for a political subdivision in the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue.

2. The limit otherwise applicable under this section does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding obligations of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision.

3. The limit otherwise applicable under this section does not apply to amounts levied by a county having a population of 750,000 or more for the payment of debt service on appropriation bonds issued under s. 59.85, including debt service on appropriation bonds issued to fund or refund outstanding appropriation bonds of the county, to pay related issuance costs or redemption premiums, or to make payments with respect to agreements or ancillary arrangements authorized under s. 59.86.

4. If the amount of a lease payment related to a lease revenue bond for a political subdivision in the preceding year is less than the amount of the lease payment needed in the current year, as a result of the issuance of a lease revenue bond before July 1, 2005, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by the difference between these 2 amounts.

5. The limit otherwise applicable under this section does not apply to amounts levied by a 1st class city for the payment of debt service on appropriation bonds issued under s. 62.62, including debt service on appropriation bonds issued to fund or refund outstanding appropriation bonds of the city, to pay related issuance costs or redemption premiums, or to make payments with respect to agreements or ancillary arrangements authorized under s. 62.621.

6. The limit otherwise applicable under this section does not apply to the amount that a political subdivision levies to make up any revenue shortfall for the debt service on a special assessment B bond issued under s. 66.0713 (4).

(dm) If the department of revenue does not certify a value increment for a tax incremental district for the current year as a result of the district's termination, the levy increase limit otherwise applicable under this section in the current year to the political subdivision in which the district is located is increased by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the terminated tax incremental district, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

(ds) If the department of revenue recertifies the tax incremental base of a tax incremental district as a result of the district's subtraction of territory under s. 66.1105 (4) (h) 2., the levy limit otherwise applicable under this section shall be adjusted in the first levy year in which the subtracted territory is not part of the value increment. In that year, the political subdivision in which the district is located shall increase the levy limit otherwise applicable by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the tax incremental district's territory that was subtracted, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

(e) The limit otherwise applicable under this section does not apply to any of the following:

1. The amount that a county levies in that year for a county children with disabilities education board.

2. The amount that a 1st class city levies in that year for school purposes.

3. The amount that a county levies in that year under s. 82.08 (2) for bridge and culvert construction and repair.

4. The amount that a county levies in that year to make payments to public libraries under s. 43.12.

5. The amount that a political subdivision levies in that year to make up any revenue shortfall for the debt service on a revenue bond issued under s. 66.0621 by the political subdivision or by a joint fire department if the joint fire department uses the proceeds of the bond to pay for a fire station and assesses the political subdivision for its share of that debt, under an agreement entered into under s. 66.0301, which is incurred by the joint fire department but is the responsibility of the political subdivision.

6. The amount that a county levies in that year for a county-wide emergency medical system.

7. The amount that a village levies in that year for police protection services, but this subdivision applies only to a village's

levy for the year immediately after the year in which the village changes from town status and incorporates as a village, and only if the town did not have a police force.

8. The amount that a political subdivision levies in that year to pay the unreimbursed expenses related to an emergency declared under s. 323.10, including any amounts levied in that year to replenish cash reserves that were used to pay any unreimbursed expenses related to that emergency. A levy under this subdivision that relates to a particular emergency initially shall be imposed in the year in which the emergency is declared or in the following year.

9. The political subdivision's share of any refund or rescission determined by the department of revenue and certified under s. 74.41 (5).

(f) 1. Subject to subd. 3., and unless a political subdivision makes an adjustment under par. (fm), if a political subdivision's allowable levy under this section in the prior year was greater than its actual levy in that year, the levy increase limit otherwise applicable under this section to the political subdivision in the next succeeding year is increased by the difference between the prior year's allowable levy and the prior year's actual levy, as determined by the department of revenue, up to a maximum increase of 1.5 percent of the actual levy in that prior year.

3. The adjustment described in subd. 1. may occur only if the political subdivision's governing body approves of the adjustment by one of the following methods:

a. With regard to a city, village, or county, if the governing body consists of at least 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a three-quarters majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

b. With regard to a city, village, or county, if the governing body consists of fewer than 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a two-thirds majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

c. With a regard to a town, by a majority vote of the annual town meeting, or a special town meeting, if the town board has adopted a resolution approving of the adjustment by a majority vote of the town board if the increase is 0.5 percent or less and by a two-thirds majority vote of the town board if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

(fm) 1. Subject to subds. 3. and 4., a political subdivision's levy increase limit otherwise applicable under this section may be increased by any amount up to the maximum adjustment specified under subd. 2.

2. The maximum adjustment allowed under subd. 1. shall be calculated by adding the difference between the political subdivision's valuation factor in the previous year and the actual percent increase in a political subdivision's levy attributable to the political subdivision's valuation factor in the previous year, for the 5 years before the current year, less any amount claimed under subd. 1. in one of the 5 preceding years, except that the calculation may not include any year before 2014, and the maximum adjustment as calculated under this subdivision may not exceed 5 percent.

3. The adjustment described in subd. 1. may occur only if the political subdivision's governing body approves of the adjustment by a two-thirds majority vote of the governing body and if the political subdivision's level of outstanding general obligation debt in the current year is less than or equal to the political subdivision's level of outstanding general obligation debt in the previous year.

4. This paragraph first applies to a levy that is imposed in 2015, and no political subdivision may make an adjustment under this paragraph if it makes an adjustment under par. (f) for the same year.

(g) If a county has provided a service in a part of the county in the preceding year and if a city, village, or town has provided that same service in another part of the county in the preceding

year, and if the provision of that service is consolidated at the county level, the levy increase limit otherwise applicable under this section to the county in the current year is increased to reflect the total cost of providing that service, as determined by the department of revenue.

(h) 1. Subject to subd. 2., the limit otherwise applicable under this section does not apply to the amount that a city, village, or town levies in that year to pay for charges assessed by a joint fire department or a joint emergency medical services district, but only to the extent that the amount levied to pay for such charges would cause the city, village, or town to exceed the limit that is otherwise applicable under this section.

2. The exception to the limit that is described under subd. 1. applies only if all of the following apply:

a. The total charges assessed by the joint fire department or the joint emergency medical services district for the current year increase, relative to the total charges assessed by the joint fire department or the joint emergency medical services district for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year of the levy, plus 2 percent.

b. The governing body of each city, village, and town that is served by the joint fire department or the joint emergency medical services district adopts a resolution in favor of exceeding the limit as described in subd. 1.

(i) 1. If a political subdivision enters into an intergovernmental cooperation agreement under s. 66.0301 to jointly provide a service on a consolidated basis with another political subdivision, and if one of the political subdivisions increases its levy from the previous year by an amount the parties to the agreement agree is needed to provide a more equitable distribution of payments for services received, the levy increase limit otherwise applicable under this section to that political subdivision in the current year is increased by that agreed amount.

2. If a political subdivision increases its levy as described in subd. 1. the other political subdivision, which is a party to the intergovernmental cooperation agreement and has agreed to the adjustment under subd. 1., shall decrease its levy in the current year by the same amount that the first political subdivision is allowed to increase its levy under subd. 1.

(j) 1. Subject to subd. 2., if a municipality experiences a shortfall in its general fund due to a loss of revenue received by the municipality from the sale of water or another commodity to a manufacturing facility as a result of the manufacturer discontinuing operations at the facility, the limit otherwise applicable under this section may be increased by the amount that the municipality levies to make up for the revenue shortfall.

2. The maximum adjustment claimed under subd. 1. shall equal the revenue received by the municipality from the sale of water or another commodity, as described in subd. 1., in the year prior to the year in which the manufacturing facility closed. A municipality may claim the adjustment in more than one year, except that the sum of all such adjustments may not exceed the revenue loss to the municipality's general fund in the year that the manufacturer discontinues operations at the facility.

(k) 1. Subject to subs. 2. and 3., if the village of Shorewood reduces its levy from the amount it would have levied for 2011 if not for an error in the valuation of Tax Incremental District Number 1 in the village, to compensate for that error, the limit otherwise applicable under this section to the village in 2012 is increased by the amount of the reduction, as determined by the department of revenue. The amounts added to the village's limit for 2012 under this subdivision may not exceed the amount by which the village underutilized its limit for 2011, as determined by the department of revenue.

2. If the village of Shorewood applies funds from the village's general fund in 2011 to replace amounts not levied to compensate

for an error in the valuation of Tax Incremental District Number 1 in the village, the limits otherwise applicable under this section to the village in 2012 and 2013 are increased by the amount applied from the general fund in 2011, as determined by the department of revenue. The village's limit increases under this subdivision for 2012 and 2013 do not increase the village's limit for any subsequent year.

3. The combined amount of increased levy in 2012 and 2013 by the village of Shorewood under subd. 2. may not exceed the amount of the funds applied from the general fund to replace amounts not levied in 2011 to compensate for an error in the valuation of Tax Incremental District Number 1 in the village.

(L) If the village of Warrens reduces its levy from the amount it would have levied for 2012 if not for an error in the valuation of Tax Incremental District Number 1 in the village, to compensate for that error, the limit otherwise applicable under this section to the village in 2013 is increased by the amount of the reduction, as determined by the department of revenue. The amounts added to the village's limit for 2013 under this paragraph may not exceed the amount by which the village underutilized its limit for 2012, as determined by the department of revenue.

(Lm) If the city of Fox Lake reduces its levy from the amount it would have levied for 2012 if not for an error in the valuation of Tax Incremental District Number 1 in the city, to compensate for that error, the limit otherwise applicable under this section to the city in 2013 is increased by the amount of the reduction, as determined by the department of revenue. The amounts added to the city's limit for 2013 under this paragraph may not exceed the amount by which the city underutilized its limit for 2012, as determined by the department of revenue.

(m) 1. The levy increase limit otherwise applicable under this section to a city, village, or town in the current year is increased by \$1,000 for each new single-family residential dwelling unit for which a city, village, or town issues an occupancy permit in the preceding year and that is all of the following:

a. Located on a parcel of no more than 0.25 acre in a city or village, or on a parcel of no more than one acre in a town.

b. Sold in the preceding year for not more than 80 percent of the median price of a new residential dwelling unit in the city, village, or town in the preceding year.

2. Amounts levied under this paragraph may be used only for police protective services, fire protective service, or emergency medical services.

3. If a city, village, or town levies an amount under this paragraph, the city, village, or town may not decrease the amount it spends for police protective services, fire protective services, or emergency medical services below the amount the city, village, or town spent in the preceding year.

(n) 1. For a political subdivision that receives a payment under s. 79.04 (5) (a) or (b), the limit otherwise applicable under this section is increased by the amount that the political subdivision levies in that year to replace a revenue reduction incurred under s. 79.04 (5) (a) or (b). Subject to subd. 2., the amount levied under this paragraph for a particular property may not exceed the amount paid to the political subdivision under s. 79.04 (5) (a) 1. or (b) 1. less the amount to be paid to the political subdivision under s. 79.04 (5) (a) or (b) in the year in which the levy is imposed and less any amounts previously levied under this paragraph. A revenue reduction is incurred under this paragraph when the amount received by a political subdivision under s. 79.04 (5) (a) or (b) in the current year is less than the amount received under s. 79.04 (5) (a) or (b) in the previous year.

2. This paragraph applies to revenue reductions for which a payment under s. 79.04 (5) (a) or (b) is made after November 23, 2019. If the first payment made under s. 79.04 (5) (a) or (b) after November 23, 2019, is under s. 79.04 (5) (a) 2. to 5. or (b) 2. to 5., the amount of the payment made under s. 79.04 (5) (a) or (b) in the previous year shall be used in determining the maximum amount of revenue reduction incurred.

(4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy increase limit under sub. (2) if its governing body adopts a resolution to that effect and if the resolution is approved in a referendum. For purposes of this paragraph, the political subdivision may use its best estimate of its valuation factor, based on the most current data available to it. The resolution shall specify the proposed amount of increase in the levy, the purpose for which the increase will be used, and whether the proposed amount of increase is for the next fiscal year only or if it will apply on an ongoing basis. With regard to a referendum relating to any levy in an odd-numbered year, the political subdivision may call a special referendum for the purpose of submitting the resolution to the electors of the political subdivision for approval or rejection on the same election dates as when a school board may call for a referendum under s. 121.91 (3). Otherwise, the referendum shall be held at the spring primary or election or partisan primary or general election.

(b) The clerk of the political subdivision shall publish type A, B, C, D, and E notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of failure to comply with the notice requirements of this paragraph.

(c) The referendum shall be held in accordance with chs. 5 to 12. The political subdivision shall provide the election officials with all necessary election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots under ss. 5.64 (2) and 7.08 (1) (a). The question shall be submitted as follows: “Under state law, the increase in the levy of the ... (name of political subdivision) for the tax to be imposed for the next fiscal year, ... (year), is limited to ...% (based on actual data or the political subdivision’s best estimate), which results in a levy of \$.... Shall the ... (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, ... (year), for ... (purpose for which the increase will be used), by a total of ...% (based on actual data or the political subdivision’s best estimate), which results in a levy of \$....?”. If the increase is for the next fiscal year only, the question shall include the percentage increase in the levy from the previous year’s levy, and, if the increase is on an ongoing basis, the question shall include the amount of the increase for each fiscal year for which the increase applies.

(d) Within 14 days after the referendum, the clerk of the political subdivision shall certify the results of the referendum to the department of revenue. The levy increase limit otherwise applicable to the political subdivision under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. If the resolution specifies that the increase is for one year only, the amount of the increase shall be subtracted from the base used to calculate the limit for the 2nd succeeding fiscal year.

(5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 3,000 may exceed the levy increase limit otherwise applicable under this section to the town if the town board adopts a resolution supporting an increase and places the question on the agenda of an annual town meeting or a special town meeting and if the annual or special town meeting adopts a resolution endorsing the town board’s resolution. The limit otherwise applicable to the town under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.

(6) PENALTIES. Except as provided in sub. (6m), if the department of revenue determines that a political subdivision has a penalized excess in any year, the department of revenue shall do all of the following:

(a) Reduce the amount of the payment to the political subdivision under s. 79.02 (1) in the following year by an amount equal to the amount of the penalized excess.

(b) Ensure that the amount of any reductions in payments under par. (a) lapses to the general fund.

(c) Ensure that the amount of the penalized excess is not included in determining the limit described under sub. (2) for the political subdivision for the following year.

(d) Ensure that, if a political subdivision’s penalized excess exceeds the amount of aid payment that may be reduced under par. (a), the excess amount is subtracted from the aid payments under par. (a) in the following years until the total amount of penalized excess is subtracted from the aid payments.

(6m) MISTAKES IN LEVIES. The department of revenue may issue a finding that a political subdivision is not liable for a penalty that would otherwise be imposed under sub. (6) if the department determines that the political subdivision’s penalized excess is caused by one of the following clerical errors:

(a) The department, through mistake or inadvertence, has assessed to any county or taxation district, in the current year or in the previous year, a greater or less valuation for any year than should have been assessed, causing the political subdivision’s levy to be erroneous in a way that directly causes a penalized excess.

(b) A taxation district clerk or a county clerk, through mistake or inadvertence in preparing or delivering the tax roll, causes a political subdivision’s levy to be erroneous in a way that directly causes a penalized excess.

History: 2005 a. 25, 484; 2007 a. 20, 115, 129; 2009 a. 28; 2011 a. 32, 63, 75, 140, 145, 258; 2013 a. 20; 2013 a. 165 s. 114; 2013 a. 222, 310; 2015 a. 55, 191, 256; 2017 a. 59; 2017 a. 207 s. 5; 2017 a. 223, 243, 317; 2017 a. 365 s. 111; 2019 a. 45, 126, 133; 2021 a. 1, 61; 2021 a. 238 ss. 44, 45; 2021 a. 240 s. 30.

66.0603 Investments. **(1g) DEFINITION.** In this section, “governing board” has the meaning given under s. 34.01 (1) but does not include a local exposition district board created under subch. II of ch. 229 or a local cultural arts district board created under subch. V of ch. 229.

(1m) INVESTMENTS. (a) A county, city, village, town, school district, drainage district, technical college district or other governing board, other than a local professional football stadium district board created under subch. IV of ch. 229, may invest any of its funds not immediately needed in any of the following:

1. Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in this state.

2. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.

3. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.

3m. Bonds issued by a local exposition district under subch. II of ch. 229.

3p. Bonds issued by a local professional baseball park district created under subch. III of ch. 229.

3q. Bonds issued by a local professional football stadium district created under subch. IV of ch. 229.

3s. Bonds issued by the University of Wisconsin Hospitals and Clinics Authority.

3t. Bonds issued by a local cultural arts district under subch. V of ch. 229.

3u. Bonds issued by the Wisconsin Aerospace Authority.

4. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor’s corporation, Moody’s investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

CHAPTER 121

SCHOOL FINANCE

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Cross-reference: See definitions in s. 115.001.

SUBCHAPTER I

DEFINITIONS AND GENERAL PROVISIONS

121.004 Definitions. In this chapter, unless the context clearly requires otherwise:

(1) **AVERAGE DAILY MEMBERSHIP.** “Average daily membership” is the sum of all pupils enrolled in all schools of the school district for each day of the school term, divided by the number of days school is actually taught. If it contains a fraction, the quotient shall be expressed as the nearest whole number.

(2) **EQUALIZED VALUATION.** The “equalized valuation” of a school district is the full value of the taxable property of the territory in the school district as certified for the prior year under s. 121.06 (2), excluding value adjustments made under s. 70.57 (1) resulting from appeals made under s. 70.995. The “equalized valuation” of any taxable property in a tax incremental district shall not exceed its equalized value determined for the purpose of obtaining the tax incremental base of that district under s. 66.1105. The “equalized valuation” of a school district shall be reduced by the amount of an environmental remediation value increment on a parcel of property that is certified under s. 66.1106 during the period of certification.

(3) **FUND.** “Fund” is an independent accounting entity, as prescribed under s. 115.28 (13).

(4) **GROSS COST.** The “gross cost” of a fund means the sum of all nonduplicative expenditures from and other financing uses of that fund.

(5) **MEMBERSHIP.** “Membership” for any school district is the sum of pupils enrolled as reported under s. 121.05 (1) or (2), as appropriate, and the summer average daily membership equivalent

for those academic summer classes, interim session classes, and laboratory periods approved for necessary academic purposes under s. 121.14 (1) (a) 1. and 2. and those online classes described in s. 121.14 (1) (a) 3.

(6) **NET COST.** The “net cost” of a fund means the gross cost of that fund minus all nonduplicative revenues and other financing sources of that fund except property taxes, general aid, and aid received under ss. 79.095 (4) and 79.096. In this subsection, “nonduplicative revenues” includes federal financial assistance under 20 USC 236 to 245, to the extent permitted under federal law and regulations.

(7) **PUPILS ENROLLED.** (a) “Pupils enrolled” is the total number of pupils, as expressed by official enrollments, in all schools of the school district, except as provided in pars. (b) to (f). If such total contains a fraction, it shall be expressed as the nearest whole number. The same method shall be used in computing the number of pupils enrolled for resident pupils, nonresident pupils or both.

(b) A first grade pupil may be counted only if the pupil attains the age permitted under s. 120.12 (25) or required under s. 118.14 for first grade admission.

(c) 1. A pupil enrolled in kindergarten may be counted only if the pupil attains the age permitted under s. 120.12 (25) or required under s. 118.14 for kindergarten admission. A kindergarten pupil, including a pupil enrolled in a 4-year-old kindergarten program being phased in under s. 118.14 (3) (b), shall be counted as one-half pupil except that:

a. A pupil enrolled in a 5-year-old kindergarten program that requires full-day attendance by the pupil for 5 days a week, but not on any day of the week that pupils enrolled in other grades in the school do not attend school, for an entire school term shall be counted as one pupil.

b. A pupil enrolled in a 5-year-old kindergarten program that requires full-day attendance by the pupil for less than 5 days a week for an entire school term shall be counted as the result

subd. 1. a., in calculating the limit for the 2019–20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020–21 school year, add \$179 to the result under subd. 1. a. In the 2015–16 to 2018–19 school years, the 2021–22 school year, and any school year thereafter, make no adjustment to the result under subd. 1. a.

c. Multiply the result under subd. 1. b. by the number of pupils who in the previous school year were enrolled in a school district from which territory was detached to create the new school district and who resided in the detached territory, or by the number of pupils enrolled in the new school district in the current school year, whichever is greater.

2. If a school district is created under s. 117.105, the following adjustments to the calculations under pars. (i) to (j) apply for the 2 school years beginning on the July 1 following the effective date of the reorganization:

a. For the school year beginning on the first July 1 following the effective date of the reorganization the number of pupils in the previous school year shall be used under pars. (i) 1., (im) 1. and (j) 1. instead of the average of the number of pupils in the 3 previous school years, and for the school year beginning on the 2nd July 1 following the effective date of the reorganization the average of the number of pupils in the 2 previous school years shall be used under pars. (i) 1., (im) 1. and (j) 1. instead of the average of the number of pupils in the 3 previous school years.

b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school years shall be used under pars. (i) 2. and (j) 3. instead of the average of the number of pupils in the current and the 2 preceding school years.

(s) 1. Notwithstanding pars. (i) to (j), if territory is detached from a school district to create a new school district under s. 117.105, the revenue limit under this section of the school district from which territory is detached for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided in subs. (3) and (4):

a. Divide the result under s. 121.905 (3) (a) 3. by the number of pupils who in the previous school year were enrolled in the school district and who did not reside in territory that was detached to create the new school district.

b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2013–14 school year and the 2014–15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019–20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020–21 school year, add \$179 to the result under subd. 1. a. In the 2015–16 to 2018–19 school years, the 2021–22 school year, and any school year thereafter, make no adjustment to the result under subd. 1. a.

c. Multiply the result under subd. 1. b. by the number of pupils who in the previous school year were enrolled in the school district and who did not reside in the detached territory, or by the number of pupils enrolled in the school district in the current school year, whichever is greater.

2. If territory is detached from a school district to create a new school district under s. 117.105, the following adjustments to the calculations under pars. (i) to (j) apply to the school district from which territory is detached for the 2 school years beginning on the July 1 following the effective date of the reorganization:

a. For the school year beginning on the first July 1 following the effective date of the reorganization, the number of pupils in the previous school year shall be used under pars. (i) 1., (im) 1., and (j) 1. instead of the average of the number of pupils in the 3 previous school years; and for the school year beginning on the 2nd July 1 following the effective date of the reorganization, the average of the number of pupils in the 2 previous school years shall be used

under pars. (i) 1., (im) 1., and (j) 1. instead of the average of the number of pupils in the 3 previous school years.

b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school year shall be used under pars. (i) 2. and (j) 3. instead of the average of the number of pupils in the current and the 2 preceding school years.

(t) 1. If 2 or more school districts are consolidated under s. 117.08 or 117.09, in the 2019–20 school year, the consolidated school district's revenue limit shall be determined as provided under par. (im), in the 2020–21 school year, the consolidated school district's revenue limit shall be determined as provided under par. (j), and in each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i), except as follows:

a. For the school year beginning with the effective date of the consolidation, the state aid received in the previous school year by the consolidated school district is the sum of the state aid amounts received in the previous school year by all of the affected school districts.

b. For the school year beginning with the effective date of the consolidation, the property taxes levied for the previous school year for the consolidated school district is the sum of the property taxes levied for the previous school year by all of the affected school districts.

c. For the school year beginning with the effective date of the consolidation and the 2 succeeding school years, the number of pupils enrolled in the consolidated school district in any school year previous to the effective date of the consolidation is the sum of the number of pupils enrolled in all of the affected school districts in that school year.

2. If 2 or more school districts are consolidated under s. 117.08 or 117.09, and an excess revenue has been approved under sub. (3) for one or more of the affected school districts for school years beginning on or after the effective date of the consolidation, the approval for those school years expires on the effective date of the consolidation.

(3) (a) 1. If a school board wishes to exceed the limit under sub. (2m) otherwise applicable to the school district in any school year, it shall promptly adopt a resolution supporting inclusion in the final school district budget of an amount equal to the proposed excess revenue. The resolution shall specify whether the proposed excess revenue is for a recurring or nonrecurring purpose, or, if the proposed excess revenue is for both recurring and nonrecurring purposes, the amount of the proposed excess revenue for each purpose. The resolution shall be filed as provided in s. 8.37. Within 10 days after adopting the resolution, the school board shall notify the department that it will schedule a referendum for the purpose of submitting the resolution to the electors of the school district for approval or rejection and shall submit a copy of the resolution to the department. Except as provided in subd. 2., the school board shall schedule the referendum to be held at the next regularly scheduled spring primary or election or partisan primary or general election, provided such election is to be held not sooner than 70 days after the filing of the resolution of the school board. A school board may proceed under this subdivision and under s. 67.05 (6a) (a) 2. a. no more than 2 times in any calendar year. The school district clerk shall certify the results of the referendum to the department within 10 days after the referendum is held.

2. The school board of a school district that experiences a natural disaster, including a fire, that causes the school district's costs to increase may call a special referendum to be held within the 6-month period immediately following the natural disaster, provided the special referendum is to be held not sooner than 70 days after the filing of the resolution of the school board under subd. 1.

(b) The school district clerk shall publish type A, B, C, D and E notices of the referendum under s. 10.01 (2). Notwithstanding s. 10.01 (2) (a), the type A notice shall include a statement of the

amount of the excess revenue specified in par. (a) and a copy of the resolution under par. (a). Section 5.01 (1) applies in the event of failure to comply with the notice requirements of this paragraph.

(c) A referendum under this subsection shall be held in accordance with chs. 5 to 12. The school district clerk shall provide the election officials with all necessary election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots prescribed by the elections commission under ss. 5.64 (2) and 7.08 (1) (a). The question submitted shall be whether the limit under sub. (2m) may be exceeded by a specified amount. If the resolution provides that any of the excess revenue will be used for a nonrecurring purpose, the ballot in the election shall so state and shall specify the amount that will be used for a nonrecurring purpose. The limit otherwise applicable to the school district under sub. (2m) is increased by the amount approved by a majority of those voting on the question.

(4) (a) 1. If a school board transfers to another governmental unit responsibility for providing any service that it provided in the preceding school year, the limit otherwise applicable under sub. (2m) in the current school year is decreased by the cost that it would have incurred to provide that service, as determined by the state superintendent.

2. If a school board increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in the previous school year, the limit otherwise applicable under sub. (2m) in the current school year is increased by the cost of that service, as determined by the state superintendent.

3. Notwithstanding subd. 2., if a school board increases the services that it provides by adding responsibility for providing a service that is transferred to it from another governmental unit for a child with a disability, as defined in s. 115.76 (5), or for a limited-English proficient pupil, as defined in s. 115.955 (7), the limit otherwise applicable under sub. (2m) in the current school year is increased by an amount equal to the estimated cost of providing the service less the estimated amount of aid that the school district will receive for the child or pupil in the following school year under s. 115.88 (1m) to (6) and (8), 115.995 or 118.255, as determined by the state superintendent. A school board that transfers or receives responsibility for providing a service under this subdivision shall notify the state superintendent. A school board that transfers responsibility for providing a service under this subdivision shall provide the state superintendent with an estimate of the reduction in cost attributable to the transfer, even if that estimate is zero. The state superintendent shall notify the transferring school district when a receiving school district notifies the state superintendent that it has received responsibility for providing a service transferred to it under this subdivision.

(b) 1. If a school district increases its territory by a boundary change under s. 117.10, 117.11, 117.12, 117.13 or 117.132, the limit otherwise applicable in the school year beginning on the effective date of the boundary change under sub. (2m) is increased by an amount equal to the cost of extending services to the attached territory in the school year to which the limit applies, as determined by the state superintendent.

2. If a school district decreases its territory due to a boundary change under s. 117.11, 117.12, 117.13 or 117.132, the limit otherwise applicable in the school year beginning on the effective date of the boundary change under sub. (2m) is decreased by an amount equal to the cost of services that it provided to the detached territory in the school year to which the limit applies, as determined by the state superintendent.

(c) The limit under sub. (2m) is increased by the following amount:

1. Funds needed for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding municipal obligations, interest on outstanding municipal obligations or the payment of related issuance

costs or redemption premiums, authorized prior to August 12, 1993, by a resolution of the school board or by a referendum and secured by the full faith and credit of the school district.

2. Funds needed for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding municipal obligations, interest on outstanding municipal obligations or the payment of related issuance costs or redemption premiums, authorized on or after August 12, 1993, by a referendum and secured by the full faith and credit of the school district.

3. Funds needed for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding municipal obligations, interest on outstanding municipal obligations or the payment of related issuance costs or redemption premiums, authorized by a resolution of the school board and secured by the full faith and credit of the school district if the issuance of the debt was not subject to a referendum as a result of s. 67.05 (6a) (bg) or (7) (j) or 67.12 (12) (e) 2r. or (h).

(d) If a school district's revenue in the preceding school year was less than the limit under sub. (2m) in the preceding school year, the limit otherwise applicable to the school district's revenue in the current school year under sub. (2m) is increased by an amount equal to the difference between the amount of its revenue in the preceding school year and the amount of the limit in the preceding school year under sub. (2m).

(e) If a school district receives less aid under 20 USC 7701 to 7703 in the 1994–95 school year or in any school year thereafter than it received in the previous school year, the limit otherwise applicable to the school district's revenue in the following school year under sub. (2m) is increased by an amount equal to the reduction in such aid.

(f) 1. Except as provided in subd. 1m., for the 2007–08 school year or any school year thereafter, if the average of the number of pupils enrolled in the current and the 2 preceding school years is less than the average of the number of pupils enrolled in the 3 previous school years, the limit otherwise applicable under sub. (2m) is increased by the additional amount that would have been calculated had there been no decline in average enrollment.

1m. If territory is detached from a school district to create a new school district under s. 117.105, all of the following apply to the school district from which territory was detached and to the new school district:

a. In the school year in which the school district reorganization takes effect, subd. 1. does not apply.

b. For the school year beginning on the first July 1 following the effective date of the school district reorganization, if the number of pupils enrolled in that school year is less than the number of pupils enrolled in the previous school year, the limit otherwise applicable under sub. (2m) is increased by the additional amount that would have been calculated had there been no decline in enrollment.

c. For the school year beginning on the 2nd July 1 following the effective date of the school district reorganization, if the average of the number of pupils enrolled in that school year and the previous school year is less than the average of the number of pupils enrolled in the 2 previous school years, the limit otherwise applicable under sub. (2m) is increased by the additional amount that would have been calculated had there been no decline in average enrollment.

2. Any additional revenue received by a school district as a result of subds. 1. and 1m. shall not be included in the base for determining the school district's limit under sub. (2m) for the following school year.

(g) The limit otherwise applicable to a school district from which territory is detached to create a school district under s. 117.105 is increased for the school year beginning with the effective date of the reorganization under s. 117.105 by an amount equal to 5 percent of the school district's state aid.

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: Wisconsin Referendum Report

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	n/a
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: n/a

Background: At the first Referendum Ad-Hoc Committee meeting, Supervisor Severson mentioned a report titled “*Pushing the Limits: Factors Contributing to Passage of Municipal Levy Referenda*,” prepared by the Robert M. La Follette School of Public Affairs at UW-Madison. While the report was written for municipalities, counties were also analyzed in the process.

The report contains but is not limited to the following information:

- Between 2006 and 2018, 7 counties referendums passed and 8 failed
- Reasons for reliance on property tax, including declining state aid and restrictions on revenue options
- The history of levy limits in Wisconsin since 2005
- The purpose of levy limits, including unintended consequences
- The referendum process
- Case studies from the City of De Pere, City of Janesville, and City of South Milwaukee
- Characteristics of 108 referenda, including purpose, amount of increase, and length of time

Attachments and References:

07A Referendum Report	
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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

Pushing the Limits: Factors Contributing to Passage of Municipal Levy Referenda

Prepared for The League of Wisconsin Municipalities

By
Mary Morris
Jackson Parr
Sally Rohrer
Sarah Souders
Michael Zell

Workshop in Public Affairs
Spring 2020



**Robert M. La Follette
School of Public Affairs**
UNIVERSITY OF WISCONSIN-MADISON

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Acknowledgments

We extend our appreciation to the many individuals and organizations who provided their expertise, advice, time, and resources for this report. First, we thank our client, The League of Wisconsin Municipalities, and particularly Deputy Executive Director Curt Witynski, for providing direction, deep institutional knowledge, and professional relationships. We also thank the Wisconsin Department of Revenue and the Wisconsin Elections Commission for their courteous and timely responses to open records requests. We are also grateful to the municipal leaders and elected officials who provided their personal experiences and insights for this report.

Finally, we thank Professor J. Michael Collins of the La Follette School of Public Affairs at the University of Wisconsin–Madison for his personal and professional knowledge as well as his feedback throughout the creation of this report. It has been a pleasure to work with all those involved in the creation of this document.

The views, opinions, and recommendations in this report represent those of the authors alone, and do not reflect findings, recommendations, or policies of the University of Wisconsin–Madison, the La Follette School of Public Affairs, or The League of Wisconsin Municipalities.

Mary Morris
Jackson Parr
Sally Rohrer
Sarah Souders
Michael Zell

Foreword

This report is the result of collaboration between the Robert M. La Follette School of Public Affairs at the University of Wisconsin–Madison and The League of Wisconsin Municipalities, a nonprofit organization working on behalf of cities across the state. This project provides a study for The League and provides graduate students at the La Follette School the opportunity to demonstrate their policy analysis skills.

The authors of this report all are enrolled in the Workshop in Public Affairs as the culmination of their master's degree. Although studying policy analysis is important, there is no substitute for engaging actively in applied policy analysis to solve real-world problems.

The League is a leader in the state on behalf of local governments—the very units of government that provide so many of the public services we rely on every day. The League worked for several months with the La Follette School to develop this research project. This report includes an analysis of administrative data, as well as interviews, case studies, and other research. We are honored that The League trusted these La Follette School students with this important work.

I am grateful to The League for partnering with the La Follette School on this project. The students have collectively contributed hundreds of hours to this project, and in the process developed critical insights that should prove valuable for municipalities statewide. The La Follette School is proud of their efforts, and I hope that this report proves valuable for The League.

J. Michael Collins
Professor of Public Affairs
May 2020
Madison, Wisconsin

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Executive Summary

Municipalities provide a wide variety of services, including road maintenance, parks, utilities, social programs, and more. Wisconsin has a relatively unique municipal finance structure, where a significant proportion of the funding for these services is derived from the property tax. In 2005, the State of Wisconsin enacted a limit on the amount of additional funds a municipality could raise through the annual property tax levy. Meanwhile, the State of Wisconsin has reduced the level of funding provided to municipalities over the past several decades. However, municipalities can generate additional revenue through pursuit of a ballot referendum to exceed property tax levy limits.

This report analyzes 108 referenda held in Wisconsin from 2006 through 2018. The goal of this analysis is to understand what factors contributed to the successful passage of 38 of these ballot initiatives. The research includes a quantitative analysis of publicly available data as well as interviews and case studies of referenda in the City of De Pere, the City of Janesville, and the City of South Milwaukee. The findings from this research have broad implications for municipalities, The League of Wisconsin Municipalities, and the State of Wisconsin.

Passage Rate by Municipality Type, 2006-2018

Municipality Type	Passed	Failed	Total	% Passed
City	11	7	18	61%
Village	11	22	33	33%
Town	9	33	42	21%
County	7	8	15	47%
Total	38	70	108	35%

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue

Overall, 35 percent of the referenda analyzed for this study passed. Important characteristics—both within and outside of a municipality’s control—contribute to the likelihood of referendum passage. Broadly, municipalities must identify a publicly valuable purpose for increased revenue and adopt robust voter communication and education campaigns during the referendum process. The purpose, amount of tax increase, duration of increase, and area homeownership rate are important predictors of passage. For example, levies proposed for road repairs and construction are less likely to pass than those for public safety, waste collection, and public health. Also, levies that propose a one-time increase are less likely to pass than those that provide for ongoing tax liabilities.

Based on interviews and other analysis, three themes emerge related to levy passage:

1. Wording of ballot items matters.
2. Timing of levies matters.
3. Communication matters.

Recommendations:

- Municipalities should hold levy-limit referenda during a general election in even-numbered years to take advantage of higher voter turnout and reduce election-related costs.

- Municipal staff should create educational outreach that emphasizes the policy purpose of the referendum, defines the current financial situation, and lays out the alternative outcomes that will follow passage or failure.
- The League should support efforts to allow referendum questions to include the estimated impact of a levy increase on property tax payment per \$100,000 in assessed property value rather than the total amount, which is difficult for voters to translate into tax amounts per property.
- The League should provide content to its members on the respective state and local responsibilities regarding funding services that are likely to be proposed on a referendum.
- Robust communications and education strategies around a levy are challenging for municipalities without the fiscal or administrative capacity to conduct such a plan. The League should develop templates for content that can be used by its members during the period before a referendum.
- The State of Wisconsin should ensure that one agency is accountable for recording municipal levy-limit referenda. Significant gaps in the data on municipal levy-limit referenda in Wisconsin, including incorrect, inconsistent, and missing data, exist.
- The State of Wisconsin should review the implications of levy limits on municipal finance and operations. Annual levy-limit increases create disparities across municipalities and hinder municipalities from providing important services to residents.

Introduction

Municipalities in the State of Wisconsin are incorporated governance units—cities and villages—that provide a range of services to residents, including street maintenance and snow plowing; sewer, water and electricity; police and fire protection; waste collection; libraries; parks and recreation; zoning and planning; and public transportation (Healy 2015; LWM 2020). Municipalities in Wisconsin raise a more than one-third of the revenue to fund these services through the property tax (Murray et al 2019).

The League of Wisconsin Municipalities helps Wisconsin municipalities share ideas and learn from one another, train and provide information to the people elected and appointed to govern those cities and villages, and advocate to the Wisconsin Legislature, Governor and state agencies on the municipality's behalf.

In 2005, the State of Wisconsin adopted property tax levy restrictions that limited the ability of local governments to increase their property tax levies annually. Local governments can overcome this revenue restriction through a referendum process. From 2006 to 2018, local governments held 108 levy referenda, with 38 approved by voters. Given the small number of referenda, this analysis includes towns and counties in addition to cities and villages to draw more robust conclusions. The 108 referenda represent cities, villages, towns, and counties with diverse demographic and socioeconomic backgrounds, and each used various methods to communicate the referendum to residents.

To aid municipalities that are planning future referenda, The League of Wisconsin Municipalities (League) requested an analysis of the demographic, socioeconomic, and communication characteristics that contributed to passage of referenda. This report combines interviews with municipal leaders and quantitative data analysis to develop recommendations on best practices for municipalities considering levy referenda.

The first section of this report provides an overview of the property tax in the State of Wisconsin, including the implications of levy-limit restrictions for municipal finances. The next section provides three case studies of Wisconsin municipalities that represent unique experiences with the municipal levy-limit referendum process. The next section analyzes demographic and socioeconomic characteristics of the 108 attempted referenda from 2006 through 2018. Finally, this report synthesizes the results of interviews with municipal leaders and the results of the data analysis to provide recommendations for The League, its membership, and the State of Wisconsin.

This report does not consider the impact of the state's levy-limit law. However, this research identified important consequences and often a negative sentiment from municipal officials regarding levy limits. This may have implications for the structure of municipal financing and the existing state-local government revenue generation model.

The research for this report took place amid growing public health concerns related to COVID-19 in the spring of 2020. Preliminary research suggests that social and economic impacts of COVID-19 may result in a challenging fiscal environment at all levels of government for some time. This report does not address the specific impacts of COVID-19 for municipal finance, but the fiscal impacts of the pandemic may affect the conclusions of this report.

By the Numbers

Wisconsin Municipalities

190
Cities

410
Villages

70%
State Population Residing in Cities & Villages

378
Municipalities with Populations Below 2,500

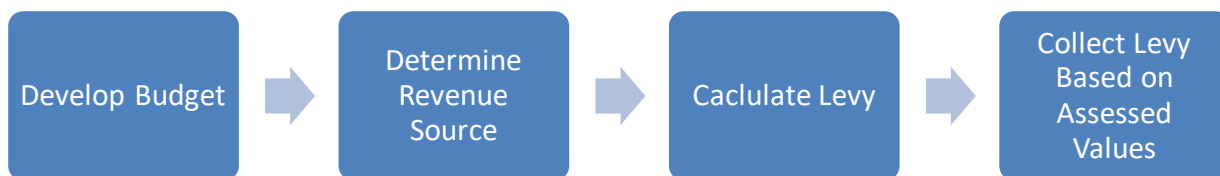
221
Municipalities with Populations Above 2,500

Background on Municipal Finance in Wisconsin

Municipalities in the State of Wisconsin have various revenue sources to fund services, including the property tax, state aid, development impact fees, user fees, utility fees, licenses and permits, fines, and limited options to raise revenue through additional sales tax, room tax, and vehicle registration fees. However, the property tax is the most significant revenue tool under municipalities' control to fund services (Olin and Schumann 2017). This is, in part, due to state-imposed restrictions on other possible municipal revenue sources, including prohibition of local income taxes and most sales taxes.

A municipality determines the total property tax levy during its annual budgeting process (Figure 1), which typically is finalized in the fourth quarter of the year and goes into effect the following fiscal year beginning January 1 (Healy 2015). Although budgeting practices differ across municipalities and government types, one common method is to determine the total amount of revenue necessary to provide the desired level of services, subtract the revenue expected from other sources (state aid, fees, etc.) and levy the remainder through the property tax based on assessed property values.

Figure 1. Annual Municipal Levy Process



Wisconsin's Reliance on Property Tax

Wisconsin municipalities rely heavily on the property tax to fund services. In 2015, Wisconsin municipalities received 42.2 percent of their revenues from the property tax (Murray et al 2019). That is more than any other Midwestern state and nearly twice the United States' average of 23.3 percent. Two broad factors contributed to municipalities becoming increasingly reliant on the property tax: declining state aid and restrictions of other possible revenue sources.

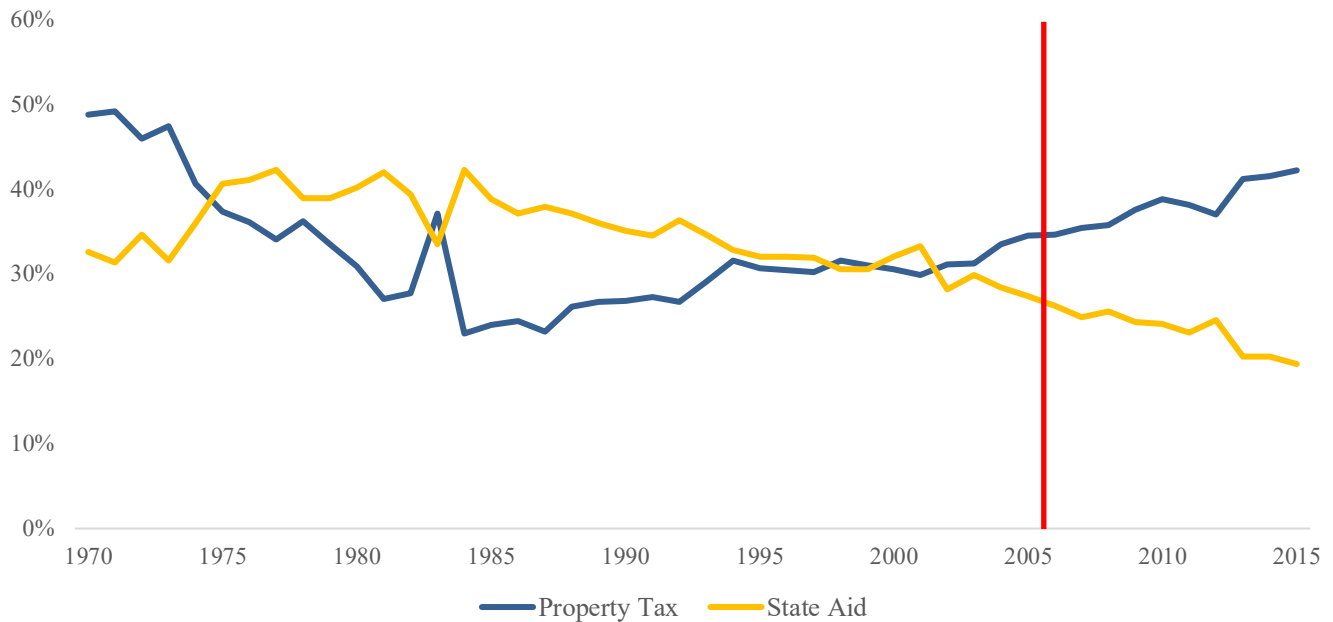
Declining State Aid

State aid, or revenue provided by the state to the municipality, can come in the form of categorical aids, which are targeted toward a specific purpose, or unrestricted aids, which a municipality can use however it chooses.

Unrestricted state aid, or shared revenue, originally was intended to send taxes collected at the state level back to the municipality and county from which they were collected (DOR 2019). For example, sales taxes collected in a local store would in theory be returned at some level to the locality where it was collected. However, the bulk of state taxes collected are tied to personal income taxes. This resulted in disparities with high-income municipalities receiving large state aid payments relative to lower-income areas. In 1972, the State of Wisconsin shifted toward using state aid to equalize the revenue levels of municipalities, or dispersing state aid based on need. The new shared revenue system buoyed municipalities with low populations and low property values that would otherwise be left with a limited capacity to raise revenues without prohibitively high property tax rates. However, as shown in Figure 2, state aid as a proportion of municipal budgets has steadily declined since the mid-1980s. By 2015, state aid as a share of municipal revenue declined to nearly 20 percent, compared to over 40 percent three decades before. A decline in state aid requires municipalities to raise additional revenue from elsewhere. Municipalities typically turn to the property tax, particularly under state restrictions on other revenue

options. However, since 2005, municipalities have had limited options to raise revenue from property taxes.

Figure 2. Share of Municipal Revenue by Source (Property Tax & State Aid)



Source: Murray et al 2019

Notes: For Wisconsin municipalities, since the early 2000s the property tax has become an increasingly large share of revenue as state aid share has decreased. The red line represents the year in which levy limits began.

Restrictions on Revenue Options

The State of Wisconsin restricts municipalities from adopting various other revenue streams. For example, 17 states allow municipalities to adopt a local income tax, which Wisconsin prohibits (Walczak 2019). Notably, a local income tax option is popular in the Midwest, being employed in Iowa, Missouri, Indiana, Ohio, and Pennsylvania. Wisconsin also prohibits the adoption of a local sales tax outside certain narrow exceptions such as stadium districts and resort areas, whereas 38 states allow municipalities to adopt a local sales tax (Cammenga 2020). Table 1 shows the composition of local government revenues by source in Wisconsin and the United States in the 2013 fiscal year. Wisconsin municipalities rely more on property tax and intergovernmental transfers than the rest of the country.

Table 1. Local Government Revenues by Source

Revenue Source	Wisconsin (%)	United States (%)
Property Tax	36.4	29.8
Sales Tax	1.8	6.9
Income Tax	N/A	2.5
Other Taxes	0.8	1.9
Charges	17	22.6
Intergovernmental Transfers	44	36.3

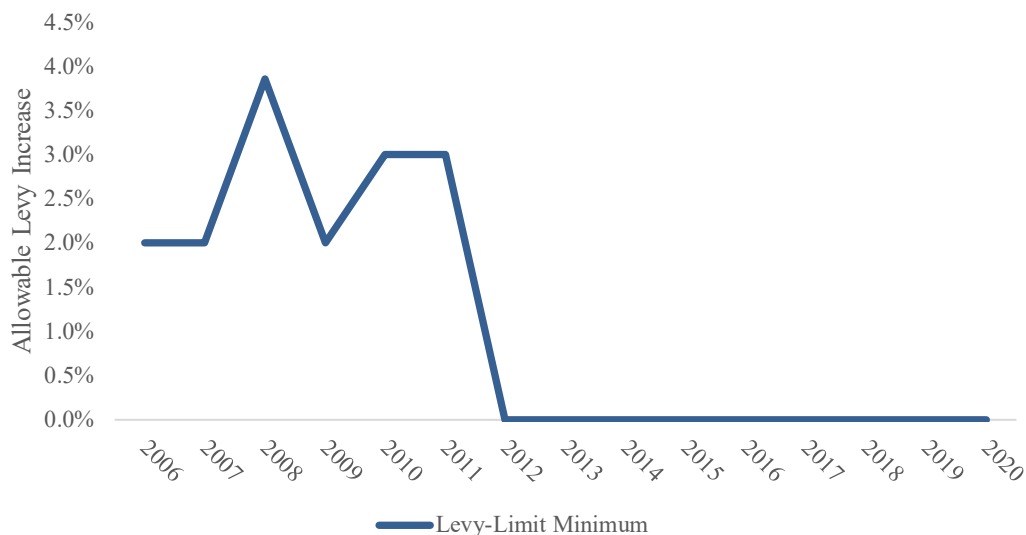
Source: Olin & Schumann 2017

Levy limits, declining state aid, and restrictions on other revenue sources lead a municipality to seek additional revenue through a referendum.

History of Municipal Levy Limits in Wisconsin

The State of Wisconsin created the levy-limit program in 2005 as part of the 2005–07 biennial budget, effective with 2006 calendar year municipal levies. When the levy limits were imposed, the State of Wisconsin consistently ranked above the national average in the property-tax burden per \$1,000 of personal income and per capita (Olin 2005). Figure 3 shows the change in minimum allowable levy increases through time. Municipalities can raise revenue if the area's net new construction values increase, but only up to that increase in value. For example, if new property is developed and no existing properties are demolished, a municipality will have positive net growth. However, the municipality's levy increases are limited to the percent net growth in new construction. The initial legislation in 2006 restricted municipal levy-limit increases to the greater of 2 percent or the local government's net new construction rate. Therefore, even if a municipality had zero percent net new construction, it could still increase its levy 2 percent. Between 2006 and 2011, the allowable levy varied between 2 percent and 3.86 percent (Figure 3). Finally, the 2011–13 biennial budget reduced the minimum levy-limit increase to zero percent. Therefore, municipalities could not increase their tax levy unless there was net new construction within the municipality. However, the statute safeguarded municipalities from having to decrease their levy in the event of negative net new construction values—that is if new construction was less than any demolitions. Nevertheless, since 2011, the state has not permitted any levy increases beyond net new construction.

Figure 3. Minimum Allowable Levy Increases in Wisconsin, 2006 to 2020



Source: Olin 2011

Wisconsin allowed modest levy increases regardless of net new construction until 2011, when the allowable limit was set to zero and tied strictly to net new construction.

Purpose of Budget Constraints

The State of Wisconsin imposed fiscal controls on local governments to lower residents' property-tax burden starting in the 2000s, when Wisconsin had a greater property-tax burden relative to other states (Olin 2005). Wisconsin's personal income growth rate also was lower than the property tax growth rate. This resulted in property owners increasingly spending a larger portion of their income on property taxes. State restrictions on property tax increases may have helped reduce the use of property taxes for funding municipal services. In 2001, the state was ranked eighth in its property-tax burden (Olin 2005).

By 2017, Wisconsin ranked 16th in its property-tax burden (WPF 2019). It is important to note that property taxes fund not only local government services, but also counties, K-12 schools, technical colleges, and, until 2017, the state's forestry mill tax. Therefore, any of these taxing jurisdictions may account for the decrease in the state's average property-tax burden from 2001 to 2017.

Olin's Legislative Fiscal Bureau report (2011) highlights the potential problems of property tax levy limits:

- It is unlikely that municipal expenses will track with property value inflation, particularly in the event of emergencies, capital improvement projects, or new programming that residents demand.
- State-imposed levy limits reduce local control over revenues. This is particularly challenging when there are reductions in state and federal aid and the municipality is unable to replace that decreased aid with other revenue.
- Levy limits took effect in 2005. That becomes the base year for changes and may not reflect unique features of municipal levies that occurred that year. For example, if a municipality used its reserve fund balance to lower its levy in 2005, the municipality's ongoing levy increases will be depressed.
- Levy limits incentivize municipalities to levy the highest allowable amount every year, so they do not lose that level of levy in future years. A 2013 Legislative Fiscal Bureau report finds evidence that local governments engage in this strategy (Olin 2013).

Implications of Levy Limits

Levy limits restrict the amount of revenue a municipality can receive through the property tax. Meanwhile, costs for services and administration continue rising. Therefore, the current limit on levy increases beyond new construction can lead to a decline in services because rising costs exceed allowable levy-limit increases.

Disparities in Growth

A 2018 report from the Wisconsin Taxpayers Alliance (now the Wisconsin Policy Forum) found that levy limits in Wisconsin create disparities between high-growth and low-growth municipalities. In other words, municipalities that are not experiencing net growth cannot raise more revenue from the tax levy. These low-growth municipalities may need to cut services as their costs rise, making it even more difficult to attract new construction and creating a challenging negative feedback loop.

On the other hand, high-growth municipalities can raise their levies with less constraint, allowing them to fully invest in core services such as roads and public safety, while also investing in economic development opportunities, facilities, and additional amenities such as parks and aquatic centers. These positive and negative feedback loops in low-growth and high-growth municipalities appear to be accelerating, leading to greater economic disparities among municipalities by keeping municipalities locked into their economic status when the state created levy limits. Although rates of new construction have slowly and steadily risen since 2009,

Feedback loops in low-growth and high-growth municipalities appear to be accelerating, leading to greater economic disparities among municipalities by keeping municipalities locked into their economic status when the state created levy limits.

following a decline after the 2007 recession, net new construction rates are still below what they were in 2005, when the state implemented levy limits (WISTAX 2018). Between 2012 and 2016, only 62 of more than 600 cities and villages in Wisconsin had average new construction rates of 2 percent or higher, while 186 had average rates of 0.5 percent or less (WISTAX 2018).

Review of Referendum Process

Wisconsin's levy-limit statute allows municipalities to exceed state-imposed levy limits through a referendum process (Wis. § 66.0602). Advocates of levy limits with a referendum option believe the system is more purely democratic by giving voters direct control over their tax burden and the level of services the municipality provides (Bulmer 2017). In theory, a successful referendum means residents are willing to pay more for the proposed service, whereas, a democratically elected board may not represent the preferences of the median voter (Matusaka 2005).

Municipalities in Wisconsin must follow this procedure for holding a referendum to increase the levy beyond the allowable levy limit:

1. The governing body must adopt a resolution stating its intent to exceed the levy limit, including the proposed amount of the levy increase beyond the amount allowed by state law, the purpose for which the increase will be used, and whether the proposed increase is for the next fiscal year or if it will apply on an ongoing basis.
2. The municipality's clerk must publish notice of the referendum consistent with Wis. § 10.01. The referendum cannot take place sooner than 42 days from the governing body's adoption of the resolution.
3. Within 14 days after the referendum, the municipality's clerk must certify the results of the referendum to the Wisconsin Department of Revenue (DOR).
4. If voters approve the referendum, the municipality's levy limit will increase the next fiscal year by the amount stated in the resolution.

Wis. § 66.0602 (4)(c) provides standardized content and wording for referenda. The standardized question is as follows, with bracketed sections representing content specific to each municipality:

"Under state law, the increase in the levy of the [name of political subdivision] for the tax to be imposed for the next fiscal year, [year], is limited to [%], which results in a levy of [\$]. Shall the [name of political subdivision] be allowed to exceed this limit and increase the levy for the next fiscal year, [year], for [purpose for which the increase will be used], by a total of [%], which results in a levy of [\$]?"

Variability in Ballot Questions

It is unclear whether this statute and wording allow municipalities to include more information in the referendum question. For example, although the original levy-limit law enacted in 2005 did not require municipalities to state the purpose of the increase, many included the purpose in the referendum question. The first time the state explicitly required municipalities to include a purpose in the ballot question was in the 2017–2019 state budget act. Before 2017, The League advised municipalities to not include the purpose of the levy-limit increase on the ballot, believing that guidance was consistent with state law. However, many municipalities did include the purpose of the levy-limit increase before 2017. The level of detail that municipalities include in their referendum questions has varied significantly over time.

Referendum Timing

Wis. § 66.0602 restricts when a municipality can hold a levy-limit referendum; however, League staff indicated that the DOR enforced the referendum timing inconsistently since 2006. For referenda from 2006 to 2018 (the period in this analysis), a municipality was required to use actual DOR valuation of net new construction to determine its levy limit. The DOR typically releases valuation reports on August 1. Due to this release date and public notice requirements, the earliest date a municipality could hold a referendum vote was in November. Because a municipality could not develop its budget without knowing the referendum results, most levy-limit referenda were held in November.

On March 3, 2020, the state enacted 2019 Wisconsin Act 126, which changed the referendum statute to allow a municipality to use its best estimate of net new construction. This gave municipalities greater flexibility to hold levy-limit referenda at various times throughout the year because a municipality did not have to wait for the August 1 DOR report. The referendum now may take place at the same time as school board elections, spring primary elections, or the general election.

Beyond statutory requirements of the referendum process, municipalities differed vastly in how they educated their residents and did outreach to voters. The extent of this differentiation is revealed in the case studies and interviews with municipal officials for this analysis.

Case Studies

Interviews with municipal officials in three cities provided insights on methods of communication and outreach for referenda related to levy increases. Each city had noteworthy experiences: the City of De Pere demonstrated the power of community outreach; leadership in the City of Janesville had consensus to go to referenda, but failed; and the City of South Milwaukee hired a private business to communicate its referendum message to residents.

City of De Pere

Background

Between 2006 and 2018, the City of De Pere held four referenda to exceed levy limits—more than any other municipality in Wisconsin over this time period.

In 2006, De Pere asked residents to vote on three separate ballot questions: street improvements (\$941,276 increase), hiring four additional police officers (\$337,540), and general funding for City services (\$550,000). City residents approved the \$941,276 levy increase for street improvements with 52 percent approval. The other two referenda failed. (Common Council of the City of De Pere 2006).

In 2018, De Pere held a referendum on a levy-limit increase to improve two City pools. Voters approved the \$900,000 levy-limit increase by a 2:1 ratio (Common Council of the City of De Pere 2018).

To help identify contributing factors to De Pere's referenda successes and failures, the next section analyzes outreach strategies used by the City and community organizations.

Analysis

City Administrator Larry Delo said De Pere Common Council members disagreed over the referenda in 2006 and 2018. City staff, therefore, did not engage in outreach to residents. "Staff had to stay neutral in

how they advertised it,” said Delo. City staff provided residents with factual information on the estimated dollar costs.

Although they did not specifically address referenda questions, De Pere’s 2014 Municipal Services Survey and similar surveys provided information about public opinion on City spending. Citing surveys on municipal services, Delo said residents favored supporting or enhancing the level of services.

Delo also noted that residents’ commitment to the community improves the likelihood of passing a referendum. This community-oriented nature empowered a citizen action group that drove the outreach and passage of the 2018 aquatic facility referendum. The group, Save Our De Pere Pools, advocated for the levy-limit referendum to update and improve the City’s two pools. Save Our De Pere Pools presented real estate impacts, a financial analysis, and 24 pages of collected public comments to the Park Board. The group also shared results of a survey with 1,241 responses. The Council authorized a referendum to increase the levy limit by \$900,000 for reconstructing and operating both pools.

Leading up to the referendum vote, Save Our De Pere Pools organized an outreach campaign to residents. The group raised \$1,540 through online donations and sold yard signs and bumper stickers. The donations funded mailers for approximately 10,000 De Pere households and a “Fast Fact Flyer” delivered during door-to-door canvassing to approximately 10,000 De Pere households. At the time, De Pere’s population was 25,000. The documents provided answers to frequently asked questions and encouraged residents to support the referendum. The organization also developed a promotional video, website, and Facebook page. Betsy Hornseth, who co-led the Save Our De Pere Pools group, attributes the referendum’s success to the group’s tenacious attitude and unrelenting outreach. Hornseth believed yard signs were the most important part of the group’s outreach. She said emphasizing community values in De Pere was essential to the message, but the group also made an economic argument. In a presentation to the Park Board, the group brought a real estate agent to talk about property value and a psychologist to discuss the impact of the pools on child welfare. Hornseth suggested other municipalities connect with networks across the municipality to build outreach capacity.

In 2006, an organization affiliated with De Pere’s police department, the Citizens Academy Alumni, urged residents to support a levy-limit increase for hiring additional police officers. The group sent postcards before the referendum to gauge interest and met with other community groups; however, the referendum failed narrowly. De Pere Police Chief Derek Beiderwieden noted that, at the time, the department was experiencing turmoil between the administration and the local union. Beiderwieden believed the relationship with the union negatively affected the levy vote. No groups conducted an outreach and education campaign such as knocking doors or sending mailers. For other municipalities, Beiderwieden recommended using new tools available through social media and ensuring that all internal groups are on board. The absence of a strong group to invest in outreach and promote the referendum to residents contributed to the failure of this levy increase.

Key Takeaways

- Municipalities should partner with new or existing community grassroots organizations to increase the likelihood of a successful referendum.
- Well-resourced community organizations can operate outside a municipality’s budget and operational constraints.
- A unified message and diverse forms of outreach from a determined grassroots organization can advance niche causes.

City of Janesville

Background

In 2014, the City of Janesville pursued a referendum to increase the levy limit by 4.1 percent each of the next five years. Despite support from the Janesville Common Council and City staff, 63 percent of voters rejected the referendum. Janesville had fallen behind on repairs needed to maintain its roads. City staff offered possible funding solutions to the Common Council over a two-year period, including borrowing money, increasing vehicle registration fees, and special assessments. The Common Council hosted a study session on roads, resulting in the Council, with support from City administrators, deciding to conduct a referendum to exceed the levy limit. “A referendum is the lowest cost and most financially sustainable option,” said Janesville Finance Director Maxwell Gagin. When the referendum was proposed, City staff interpreted Wis. § 66.0602 to prohibit Janesville from specifying the referendum’s purpose.

Neither the Council nor City staff provided detailed information about the referendum until the Common Council initiated the process in August 2014, when the DOR released the official net new construction estimates. After the referendum was on the November 2014 election ballot, City staff ran a social media campaign, issued press releases, and met with civic groups. The Janesville Chamber of Commerce and the local newspaper endorsed the referendum. Gagin said City staff saw their role as informers rather than advocates. The City’s attorney advised city staff not to promote a position on the referendum. Janesville Common Council member Jim Farrell said the Common Council did not push hard enough for approval and did not run a vigorous campaign. Unlike De Pere, Janesville lacked an external organized support group advocating for or against the referendum. When the referendum failed, Janesville borrowed money and instituted a wheel tax. “Levy limits force cities to look around for other funds,” Farrell said.

Analysis

Three factors hindered passage of the referendum, said Farrall. First, the timing was poor. It wasn’t a Presidential Election year, and voters rejected a recent referendum for the local technical college. Second, the interpretation of Wis. § 66.0602 that prohibited the City from specifying the purpose of the funds within the ballot question posed a challenge. Voters who saw the referendum in the voting booth for the first time could not know the intent of the levy increase. Third, Farrall believed he and other Common Council members should have proactively promoted the referendum. He also thought the City’s administration could have spent money on TV and radio ads to educate residents about the referendum, rather than relying on social media and press releases. Like Farrall, Gagin believed the state statute’s format contributed to confusion among residents about the referendum’s purpose. The City has been reluctant to hold a referendum since.

Key Takeaways

- Municipalities face challenges by state regulations on the referendum wording, which causes confusion among voters.
- Municipalities should aggressively pursue active education and advocacy efforts by staff and elected officials.
- Municipalities should make clear the policy purpose of a levy, especially for services residents view positively.

City of South Milwaukee

Background

In 2017, the City of South Milwaukee sought to exceed its levy limit to fund public safety services. Specifically, the City sought to increase its annual tax levy by \$616,641 to maintain existing paramedic services and hire two additional police officers. At the time of the referendum, the City's levy increase limit was \$9,688 because the City had a net new construction rate of 0.09 percent.

The City of South Milwaukee contracted with a communications and public relations company, Mueller Communications, to conduct a survey and outreach for educating voters and gathering feedback on the referendum. The City spent \$55,000 to create and implement a survey and public relations campaign. Mueller Communications used the survey to gather feedback on future funding options for public safety services. The information on the survey also educated residents.

Analysis

In response to the City's budget constraints, South Milwaukee Mayor Erik Brooks said the City faced either a reduction in services or a push for a revenue increase. Brooks and Mueller Communications Chief Operating Officer James Madlom said that given existing levy limits, the amount of revenue the City sought could likely be raised only through a referendum process. In other words, when the City began working with Mueller Communications on a survey to gauge funding options, Brooks and Madlom believed a referendum would be likely. However, Brooks said, the City would not have moved forward with the referendum if the survey results showed a lack of support. The survey showed 60 percent of residents supported a tax increase.

The City held the referendum through a special election on November 7, 2017, with the referendum the only item on the ballot. The referendum passed with 66 percent approval. Brooks said a special election was held due to statutory mandates on referendum timing. However, he would not advise municipalities to hold special elections for referendum purposes given the costs associated with holding elections. Brooks also believed municipalities should not view the referendum process as a recurring revenue option, given the uncertainty in approval and costs associated with administering the referendum.

The outreach materials highlighted factors external to City operations in addition to state-imposed levy limits, including reductions in state and county aid, a comparison of the level of services across similar municipalities, and a breakdown of revenue sources for public safety services.

The City used mailers, blogs, social media posts, op-eds in local media, and municipal meetings to communicate to residents. The survey provided information on the City's operations and revenue structure. The survey also was effective as an educational tool because it was presented in a format that engaged the reader to respond to questions related to municipal budgeting and services.

Hiring a communications company to assist with a referendum is likely outside the existing budget capacity of many municipalities. Additionally, municipalities may face criticism that they are using taxpayer dollars to hire a company tasked with persuading voters to pay more taxes, while also raising concern over a constrained budget.

Brooks said the Common Council had reservations about hiring Mueller Communications, but the City experienced little criticism from the general public. The City did not widely publicize that it hired Mueller to assist with the referendum.

In response to residents who did criticize the City for spending taxpayer dollars on a communications company, Madlom said the costs associated with a failed referendum justified the expense. In addition to costs associated with conducting an election, a failed referendum leaves the underlying budget issue intact, which can further stress a municipal budget. Madlom argued that the costs for holding a referendum that fails are greater than the costs to hire a communications company.

Key Takeaways

- Administrative and election costs related to a failed referendum as well as the unresolved revenue constraint are likely more expensive than the costs of a robust communication plan, which could include hiring a company with expertise in that area.
- Municipal officials should seek adequate funds to resolve a funding gap in perpetuity rather than view the referendum as a funding option if the issue arises in the future.
- Well-informed voters are more likely to support a referendum.

Analyzing Levy Passage: Quantitative Analysis

The case studies provide insight into individual municipal experiences. The quantitative analysis serves to generalize the qualitative findings over 108 referenda from 2006 through 2018.

Data Collection

This analysis draws on two administrative data sources: the Wisconsin Department of Revenue (DOR) and the Wisconsin Elections Commission (WEC). Data collection relied on spreadsheets provided by the DOR and WEC through open records requests. The state mandates the DOR to record all successful levy-limit referenda since the state introduced levy limits. DOR data included the local government that passed a referendum, the amount of the increase, the duration of the increase, and, in some years, the purpose of the increase. The DOR data did not contain referenda that failed. The WEC data included all local jurisdictions that proposed referenda, the election type and year, and the specific ballot question.

To determine the number and details of referenda that did not pass, the authors cross-checked the DOR data (successful referenda) against the WEC data (all referenda). If a referendum question in the WEC data was not in the DOR data, the authors coded that observation as “failed.” The WEC data also included 41 referenda that were advisory, proposed by school districts, or requested something other than a levy-limit increase (i.e. annexation, sales tax, facility construction). The DOR data included 5 passed referenda that were incorrect, unconfirmed, or repetitious. These observations were dropped from the dataset.

The authors found significant discrepancies in the data from DOR and WEC, including missing, inconsistent, and unverifiable observations. Recurring inconsistencies involved the year when a municipality passed a referendum and the amount of levy increase. In several cases, the DOR registered a successful referendum but WEC had no record of the referendum. The authors contacted municipal officials in each municipality the DOR listed as having passed a referendum to verify the data provided, and this revealed several inconsistencies, including:

- The DOR data showed the City of De Pere as having passed one referendum per year in 2006, 2007, and 2008. However, the City held three referenda in 2006, only one of which passed. This analysis treats all three referenda as occurring in 2006.

- The DOR data listed the Village of Sauk City as having passed a \$1.8 million referendum in 2008, which is approximately twice as large as any other levy-limit referendum in this study. There is no other record of this referendum, and village officials have no records of it. This is not included the analysis.

The authors were unable to verify all of the DOR and WER data; therefore, the authors' dataset relied on the data they received from the two state agencies because it remained the best available.

Table 2 shows 108 referenda outcomes by municipality type (administrative classification), including 38 that passed in the 2006 through 2018 study period (35 percent).

Table 2. Passage Rate by Wisconsin Administrative Classification, 2006–2018

Classification	Referenda	Passed	Failed	Passage Rate (%)
City	18	11	7	61
Village	33	11	22	33
Town	42	9	33	21
County	15	7	8	47
Total	108	38	70	35%

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue

This study also included an estimation of how local government demographics and other factors affect levy passage. The Census Bureau's American Community Survey and 2010 Census data provide local population age, income, education level, and percent white race for residents at the county level. Towns, cities, and villages are smaller than counties. While this approach limited variation at the local level, it is the only option available due to a lack of publicly available municipal-level Census data. The Northeast Regional Center for Rural Development provided data on county-level social capital metrics, including voter turnout, the number of nonprofit organizations, as well as a social capital index based on population, homeownership, voter turnout, partisanship, Census response rate, and number of nonprofit organizations to proxy the amount of social capital in an area.

This analysis separately analyzed four aspects of levy passage:

Those over which municipalities can exercise control:

- (1) financial needs
- (2) election characteristics

Those to which municipalities must respond:

- (3) citizen willingness-to-pay
- (4) voter rationality

Willingness-to-pay represents the maximum price a given consumer accepts to pay for a product or service (Le Gall-Ely 2009). Voter rationality explains behavior of voters given information on an issue (Abramowitz 1978). Finally, this analysis reviewed significant predictors of passage in each respective category considered simultaneously.

Each section of the analysis begins with summary statistics (unconditional means) and then the estimates of conditional means using a regression analysis. Regression estimates more precisely capture each variable's association with levy passage, controlling for other factors. These estimates are useful to interpret how each variable is related to levy passage. However, these are correlations or associations and do not imply that any factor "causes" levy passage. Numerous factors could influence levy passage or failure, and these estimates include only a limited number of factors. Nevertheless, this analysis is helpful to explore variations across levies that may be instructive for the future.

Financial Need

A local government's perceived financial need, including the purpose, amount, and duration, was particularly pertinent to levy passage as was the level to which a municipality was restricted by levy limits. Simmons and Robbins (2003) find that as long as citizens know why funds are needed and a budget crisis is imminent, they are willing to raise taxes. Without a budget crisis, general perception of government dominates voter decisions. Voters also consider the ability of a government to carry out services (Ladd and Wilson 1982). Kotchen and Powers (2006) find that the smaller the perceived need, the more likely proposals are to pass, particularly among the wealthy.

This analysis used information provided in the ballot question to create indicator variables for capturing the purpose of the increase and perceived need. Purposes for the levy increase included:

- Road repairs or reconstruction
- Public safety, including police and medical services
- Public health, including senior care facilities
- Waste collection services
- Construction of new buildings
- General or unspecified purposes

The levy increase in the referenda ranged in size. Based on ballot details, each referendum is classified by the amount of the proposed increase: increases of less than 10 percent (small), 10-50 percent (medium), 50-100 percent (large), and greater than 100 percent (extra large).

The ballot question also specified the levy limit, or the amount a municipality could increase their levy without a referendum, which this analysis categorized as: very constrained (less than 1 percent), constrained (between 1-2.5 percent), and less constrained (greater than 2.5 percent). In observations that did not specify the effective levy limit, being consistent with state statute, this analysis applied the greater of the net new construction rate or the state mandated limit in the year in which a municipality sought the override.

Although 43 referenda did not specify the amount of time the proposed increase would be in effect, 65 did include the time frame. The referenda were classified by whether the increase was meant to be in effect for one year or ongoing, and, if ongoing, whether the proposed increase would last for more or less than five years. Table 3 below indicates differences between successful and failed referenda based on characteristics of the referenda proposals.

Table 3 indicates that referenda specified for road repairs were not particularly popular, with only five of 24 referenda passing. Public safety proposals, however, were much more popular, with 15 of 21 passing. The size of proposed tax increase did not appear to influence passage as the literature suggests it might; referenda with small and medium proposed total tax increases had approximately the same ratio of passage, 0.35. As expected, municipalities with less constrained levy limits were less likely to approve referendums to override their limits. There was not, however, overwhelming support for levy overrides in very constrained and constrained municipalities and counties. Surprisingly, one-time referendum proposals did not receive more support than referenda for ongoing expenses. This suggests that the public preferred to allocate public funds for "investments" as opposed to "band-aids."

Table 3. Characteristics of Wisconsin Municipal, Town, and County Levy Referenda, 2006–2018

	Passed	Failed	Percent Passage Rate
Purpose			
Road Repair	5	19	21
Public Safety	15	6	71
Public Health	4	2	67
General	12	36	25
Construction	1	6	17
Waste Collection	1	1	50
Proposed Increase			
Small (less than 10%)	9	24	27
Medium (10-50%)	10	28	26
Large (50-100%)	2	12	14
Extra Large (more than 100%)	1	3	25
Not Specified	16	3	84
Levy Limit			
Very Constrained	14	17	45
Constrained	15	23	39
Less Constrained	5	26	16
Not Specified	4	4	50
Length of Time			
One Time	5	31	14
Ongoing, <5 Years	4	13	24
Ongoing, >5 Years	6	6	50
Ongoing, Not Specified	20	10	67
Not Specified	3	0	100
Total	38	70	35%

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue

Note: All proposals categorized as “Public Health” are put forward by counties. Thus, these measures are likely of less interest to the LWM. Further, waste collection was included for illustrative purposes, but its small size makes it of little interest as the analysis advances.

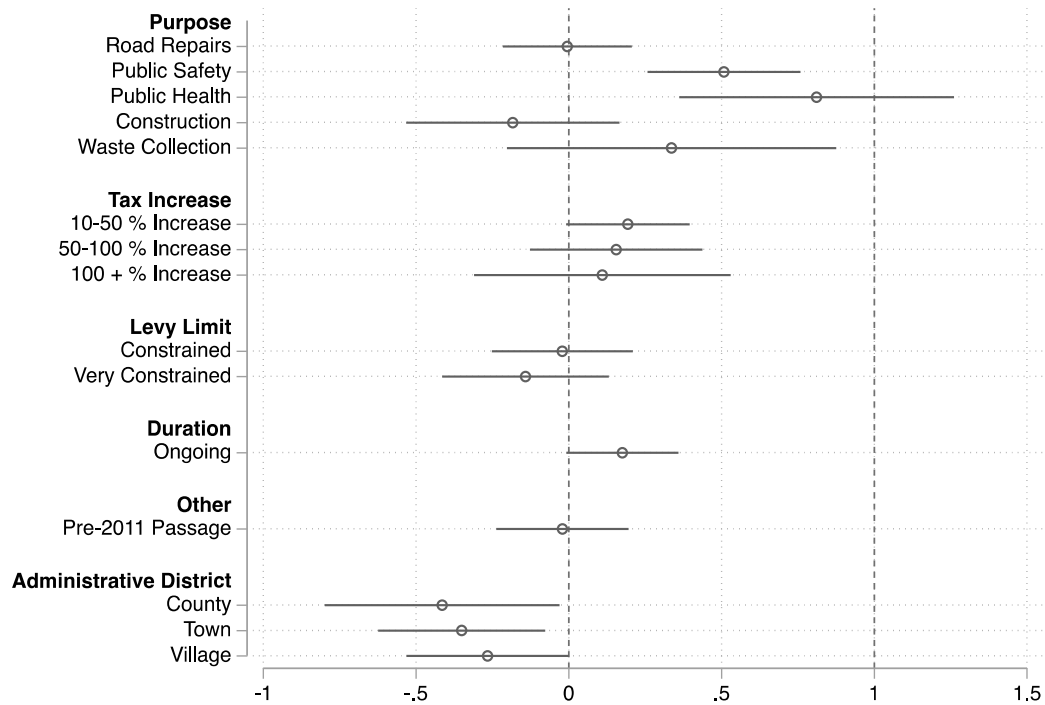
The regression results in Figure 4 echoed these trends (see also Table 2A for these estimates in tabular form). Each plot shows the estimate (dot) and the confidence interval (line) at the 0.05 statistical significance level, a robust standard given the relatively small sample size. When the confidence interval is to the right of the 0 dashed-line, that factor has a statistically significant positive association. Both the position of the dot and the range of the estimate are important to consider. Many of these estimates contain large error terms.

Beginning with the purpose of the referendum, the estimates show that referenda proposed for public safety purposes were, on average controlling for other factors, about 50 percentage points more likely to pass than referenda put forward for general purposes, which is the omitted type of purpose in this model. Referenda for public health and waste collection were also more likely to pass than general requests; however, these results drew from only a few observations each, which contributes to the large confidence intervals.

The amount of the tax increase shows a positive but barely statistically significant estimate. Proposals requesting a 10-50 percent total increase in taxes were more likely to pass than those requesting higher and lower percentages, although the ranges are close to 0. The levy limit shows a general pattern where constraints are associated with lower passage rates, but are not statistically significant. The estimate for the duration of funding, where the duration of ongoing referenda was collapsed into a single ongoing variable, shows a higher passage rates for ongoing levies. As expected, the public preferred medium-

expense, long-term investments instead of one-year funding. Proposals for ongoing rather than one-time expenses were 17.5 percentage points more likely to pass. The estimates for type of government unit are relative to cities, which means cities are more likely to have passed levies than other types of government units.

Figure 4. Financial Need Predictors of Levy Passage



Source: Appendix Table 2A

Notes: The estimate (dot) and the confidence interval (line) are shown at the 0.05 statistical significance level. An estimate to the right of zero indicates that factor improved the likelihood of levy passage. An estimate to the left of zero indicates that factor reduced likelihood of passage. A line crossing over zero indicates that the result is not statistically significant.

Election Characteristics

Timing of elections determines who turns out to vote and whose interests are represented; therefore, timing influences outcomes. Kogan, Lavertu, and Peskowitz (2018) find that voter turnout for school board levy increases is greatest for presidential elections and low for all other elections including non-presidential general elections. They find turnout in special elections to be less than 30 percent across California, Ohio, Texas, and Wisconsin and under 20 percent in California and Texas. This finding is corroborated by Hajnal, Lewis, and Louch's (2002) analysis of municipal referenda in California.

Thus, this analysis accounted for election timing, separately identifying presidential general elections, non-presidential general elections, non-general elections (such as primaries), and special elections.

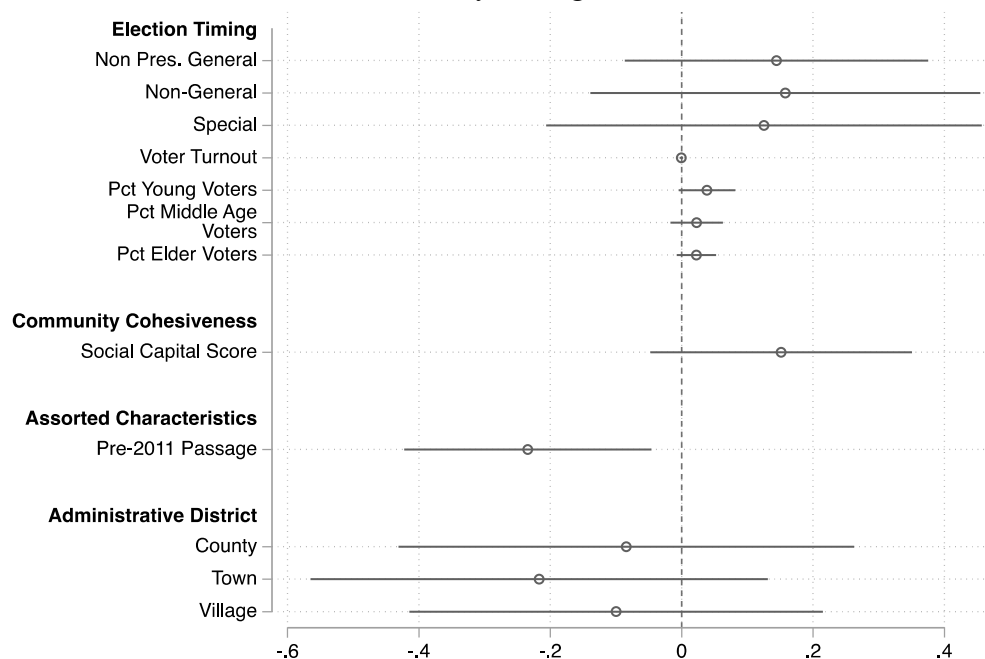
In low-turnout elections, age can drive outcomes. Kogan et al. (2018) found senior citizens make up 35 percent of the voting body during presidential elections. In non-presidential elections, their share increases by 8 to 16 percentage points, making this group the majority voters in some elections. This analysis included the proportion of the population registered to vote within each county that are young voters (between 18 and 24 years old), middle age voters (between 25 and 64), and older voters (65 and above).

Table 4. Election Turnout and Timing Summary Statistics, Wisconsin 2006–2018

	Total	Pass	Fail
Presidential General Election (#)	17	4	13
General Election(#)	43	14	29
Non-General Election(#)	22	3	19
Special Election(#)	13	4	9
Avg. Voter Turnout (%)	60%	59%	61%
Avg. Young Voters (%18-24)	8%	9%	7%
Avg. Middle Age Voters (%25-64)	54%	54%	54%
Avg. Elder Voters (%65 and up)	14%	15%	14%

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue, Northeast Regional Center for Rural Development, American Community Survey

The summary statistics indicate that voter turnout on average and across age groups was greater for successful levy-increase referenda and that more ballot questions were put forward in general non-presidential elections than in general presidential election years. Election timing's importance was difficult to discern from summary statistics. The regression results, displayed in Figure 5 below, showed that election timing did not influence outcomes. There were no meaningful differences in passage rates for proposals put forward during presidential general elections compared to other election times (see also Table 2B). This could have been due to so few observations for each kind of election. To check, this analysis divided elections into two rather than four categories, general and non-general. These results are in Table 2B and confirm that our data find no statistically meaningful difference in passage rate for proposals on general and non-general election ballots. Surprisingly, voter turnout, community cohesion, and share of voters by age are not correlated and do not appear to influence passage either. None of these coefficients is statistically significant. But pre-2011, levy-increase referenda were more likely to fail.

Figure 5: Election Characteristic Predictors of Levy Passage

Source: Appendix Table 2B

Notes: The estimate (dot) and the confidence interval (line) are shown at the 0.05 statistical significance level. An estimate to the right of zero indicates that factor improved the likelihood of levy passage. An estimate to the left of zero indicates that factor reduced likelihood of passage. A line crossing over zero indicates that the result is not statistically significant.

Citizen Willingness-to-Pay

Understanding citizen willingness-to-pay for public services and campaigning to cater to those preferences can increase the probability of levy passage. Citizen willingness-to-pay, though, is not easy to measure. One problem is that voters' self-interest is unknown; in the face of this challenge, researchers often use crude proxies such as income and economic self-interest. However, the literature did not indicate that demand for public goods was consistent with economic self-interest. Some studies find the wealthy and well-educated people as more willing to pay for public services; others assert that "more able to pay" people are more likely to oppose increases (Wilson and Banefield 1965; Stein, Hamm, and Freeman 1983). While it is unclear how income and education influence outcomes, it is possible that they operate in a specific way among Wisconsin municipal voters.

For that reason, this analysis included the percent of population in counties' various income brackets (less than \$25,000, between \$25,000-\$50,000, between \$50,000-\$100,000, and greater than \$100,000). The regression analysis considered how voting behavior varied by county mean household income. Counties with average household incomes below \$60,000 annually were compared to those with mean incomes of between \$60,000-\$80,000 and those with average household incomes above \$80,000. This analysis also accounts for the percent of the population where the highest level of education attained was a high school diploma, some college, or a bachelor's degree or beyond.

Willingness-to-pay is also influenced by whether public services support "people like them." Hopkins (2009) finds that increased racial and ethnic diversity in communities decreases willingness-to-pay for public services. Anzia's (2019) research supports this. She finds that cohesion and group engagement in civic activities other than voting increase policy influence. Thus, cohesion boosts support for services and the likelihood that group citizen desires are realized. This analysis included population, the proportion of white residents, and a civic engagement index to capture these factors.

Citizens are less willing-to-pay for public services when they must bear the tax burden. Wilson and Banefield (1965) find that middle income homeowners are the most sensitive to proposed tax increases. Kogan et al. find that in some states school property taxes are capped or lowered for those over 65. While this is not the case in Wisconsin, it is in Texas and they find that because older Texas voters do not bear the cost, they pass more levies in off-cycle elections than they would otherwise. This evidence supported inclusion of the percent of homeowners in a county. These are the voters who would bear the burden of increased property taxes and might have refused to support increases for that reason.

Table 5: Citizen Willingness-to-Pay

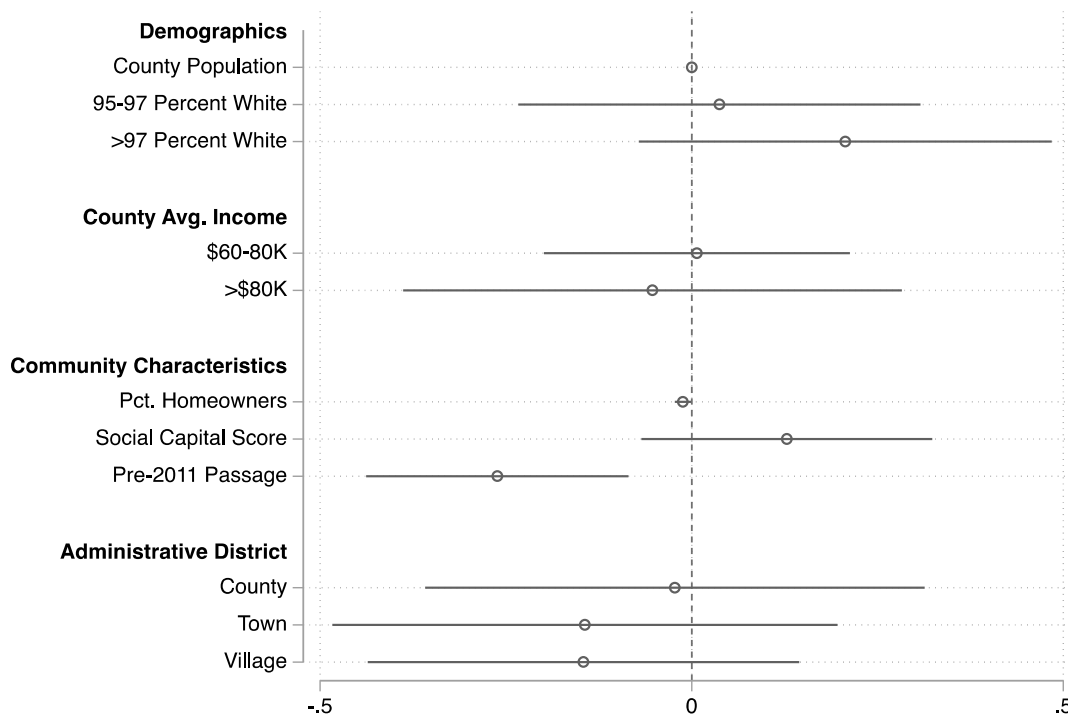
	Total	Pass	Fail
Population	131,789	144,657	124,804
Mean Income (\$)	65,566	65,110	65,813
Social Capital Index Score	.50	.57	.47
Pct. Homeowner (%)	77	71	80
Pct. White (%)	94	94	95
Pct. Less HS (%)	3.5	3.4	3.6
Pct. HS Grad (%)	1.7	1.6	1.7
Pct. Some College (%)	16	15	17
Pct. Bach. + (%)	13	11	14
Avg. Pct. Less than 25K (%)	21	21	21
25-50K (%)	26	27	25
50-100K (%)	36	35	36
100K and up (%)	17	17	18
Total	108	38	70

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue, 2010 American Community Survey, Northeast Regional Center for Rural Development

Table 5 shows small differences in population and education levels between passed and failed referenda. The greater the percentage of homeowners in a given county, the more likely a levy was to fail. Social capital scores indicate that social cohesiveness matters for referenda passage.

Figure 6 shows the regression results (see also Appendix Table 2C). These estimates suggest that differences in population and income mattered little. The greater the percent of white residents in a county, the more likely a levy was to pass. However, this may be because less racial diversity conveys other characteristics in terms of property values, labor markets, age, and other factors. The coefficient estimate is surprisingly large and could represent other, unexplained differences in successful referenda questions in counties with greater shares of highly educated residents. Thus, this estimate should be interpreted with caution. Finally, pre-2011 levy-increase referenda were much more likely to fail.

Figure 6: Willingness-to-Pay Predictors of Levy Passage



Source: Appendix Table 2C

Notes: The estimate (dot) and the confidence interval (line) are shown at the 0.05 statistical significance level. An estimate to the right of zero indicates that factor improved the likelihood of levy passage. An estimate to the left of zero indicates that factor reduced likelihood of passage. A line crossing over zero indicates that the result is not statistically significant.

Voter Rationality

Residents with limited knowledge of referendum questions are likely to rely on cues or heuristics to make decisions when voting. One such cue is the stance taken by visible business and community groups. These endorsements provide information to voters who might not otherwise seek further information about referendum questions (Lau and Redlawsk 2001). Gerber (1999) finds that spending by business groups is ineffective in gaining approval for referenda but plays a significant role in defeating measures. In contrast, spending by citizen groups, unions, and public interest groups are more effective in passing referenda.

This analysis included the number of civic and business organizations per 1,000 people as a proxy for this influence. Another heuristic is a person's partisan affiliation and the party's position on government size and scope. Bafumi and Shapiro (2009) confirm that views on government size and activities are long-standing partisan issues. Republicans tend to favor limited government, with Democrats generally favoring the opposite. Thus, the literature suggests that support for levy increases will divide along partisan lines and be influenced by business and civic groups. To evaluate the impact of these voter rationality factors, our study examined voter turnout, the percent of voters who voted for Republican and Democratic candidates in a local government unit, and the number of organizations per 1,000 people.

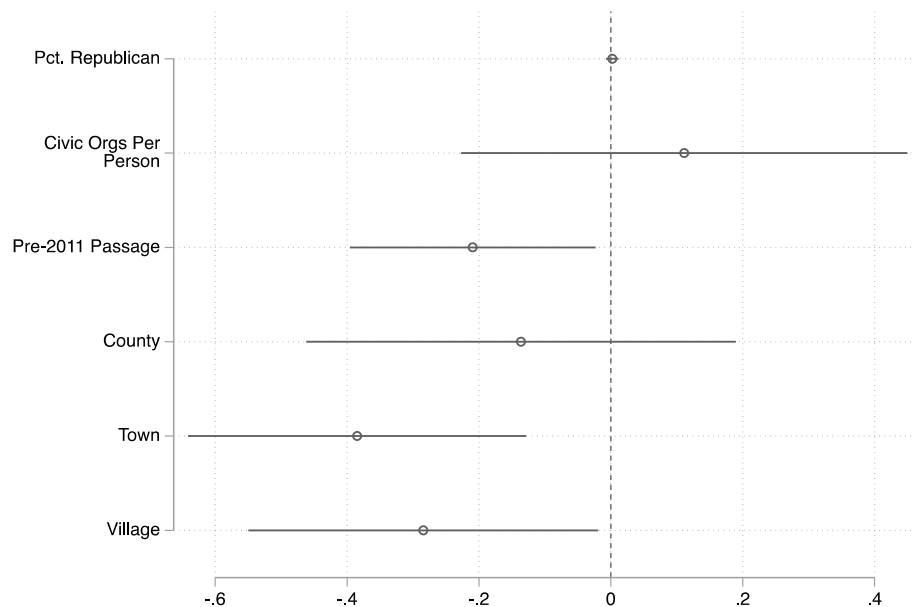
Table 6. Voter Rationality

County-Level Factors	Total	Pass	Fail
Avg. Voter Turnout (%)	60	59	61
Avg. Pct. Republican	48	50	47
Avg. Pct. Democrat	50	47	51
Avg. Orgs Per 1,000 Pop	1.26	1.28	1.25
Total	108	38	70

Sources: Wisconsin Elections Commission, Wisconsin Department of Revenue, 2010 American Community Survey, Northeast Regional Center for Rural Development.

The summary statistics above suggest small partisan differences in referenda passage. Further, the number of organizations per 1,000 people seems to make little difference. The regression results indicated that this relationship is not statistically significant. Interestingly, important differences exist across local government units when controlling for party affiliation and civic activity. This suggests that residents in different types of municipalities vote with varying degrees of willingness to pass proposals. As the first estimate (Figure 4) shows, towns and villages are less likely to pass levy increases than cities.

Figure 7. Voter Rationality Predictors of Levy Passage



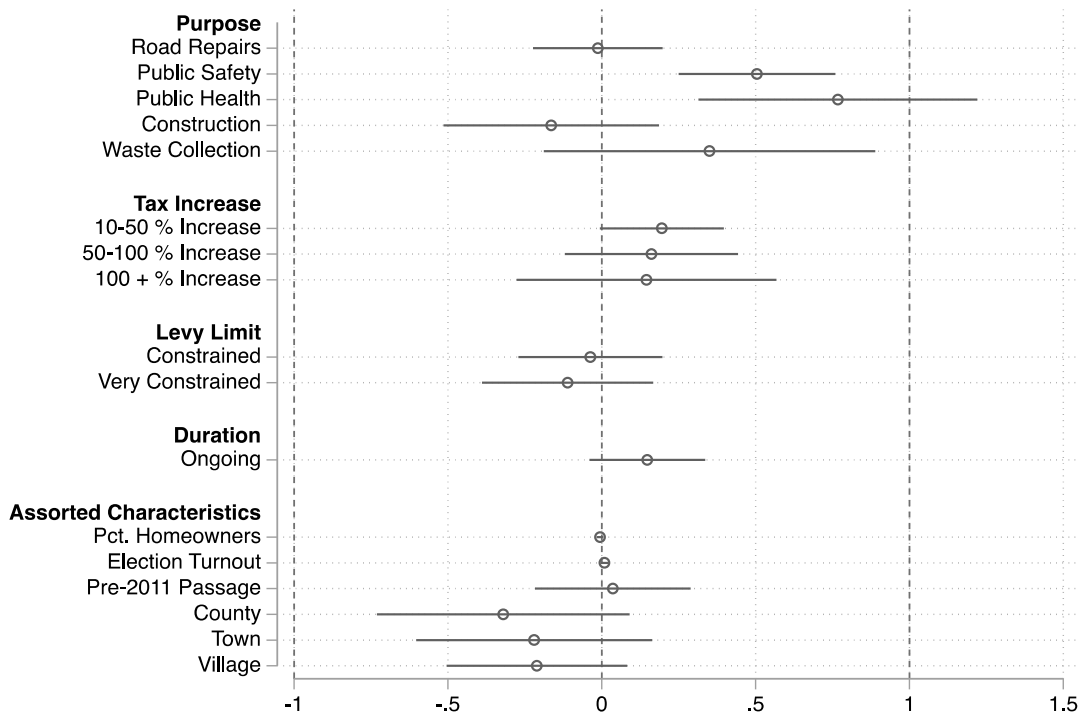
Source: Appendix Table 2D

Notes: The estimate (dot) and the confidence interval (line) are shown at the 0.05 statistical significance level. An estimate to the right of zero indicates that factor improved the likelihood of levy passage. An estimate to the left of zero indicates that factor reduced likelihood of passage. A line crossing over zero indicates that the result is not statistically significant.

Considering All Drivers

This final analysis simultaneously considered the important predictors of levy-increase passage in each respective category of financial need, election characteristics, citizen willingness-to-pay, and voter rationality. Jointly considering levy passage drivers that were within and outside of a local government's authority controlled for many of the factors expected to inform passage. The model and estimates in Figure 8 (See also Appendix Table 2E) included the following independent variables: the intended purpose of levy funds, the amount of the tax increase, a municipality's tax constraint, the duration of the increase, the ratio of homeowners and those with bachelor's degrees or more as their highest level of education in a county, voter turnout, and whether the levy was proposed before 2011 (when levy limit increases were tied to net new construction).

Figure 8. All Important Predictors of Levy Passage



Source: Appendix Table 2E

Notes: The estimate (dot) and the confidence interval (line) are shown at the 0.05 statistical significance level. An estimate to the right of zero indicates that factor improved the likelihood of levy passage. An estimate to the left of zero indicates that factor reduced likelihood of passage. A line crossing over zero indicates that the result is not statistically significant.

The results indicated that the purpose, amount of increase, and duration related positively to referendum passage. Referenda for public safety services were 50 percentage points more likely to pass. Referenda for ongoing funding were 15 percentage points more likely to pass than referenda for one-time purposes. Public health and safety purposes and smaller levy-limit increases show the strongest relationship to passage, controlling for other factors.

Limitations

There are several limitations to this analysis. First, there was a small population of municipal referenda – 108 over a 12-year period – related to levy-limit increases. Second, there was inconsistency in the data

and information provided by local governments and state agencies. Although the authors attempted to confirm all data with a secondary source, this was not always possible. This may mean there are errors or omissions in the data that reduce the external validity of these estimates. Third, many factors that influence an electorate were unobserved. This report attempted to capture a wide range of factors that influenced voters; however, this analysis cannot claim to comprehensively understand each person's behavior during an election. Also, the factors that were only observable at a county level lack precision of the local level. Fourth, inconsistencies in the referendum wording limited the ability to adequately classify the purpose of each referendum. Even with these caveats, these estimates are the best available and are still useful for municipalities in Wisconsin.

Recommendations

This report provides three categories of recommendations geared to the interests of specific parties: 1) municipalities considering a referendum, 2) The League in its advocacy efforts, and 3) the State of Wisconsin. This report operated under the assumption that existing levy limits would continue in their current form. However, throughout the drafting of this report, interviews and a review of literature identified significant concerns and issues related to the state-imposed levy limits.

I. Municipalities

- a. Although not statistically significant, regression estimates and interviews suggested high voter turnout contributed to passage of a levy-limit referendum. The relatively low success of referenda during presidential general elections is likely due to an uninformed electorate. The change in Wis. § 66.0602 in March 2020, allowing municipalities to use estimated valuation in determining the following year's levy, will allow municipalities greater flexibility to hold a referendum throughout the year. However, given a robust communication and education campaign, **municipalities should hold levy-limit referenda during a general election in even-numbered years to take advantage of higher voter turnout and reduce election-related costs.** This approach is a trade-off, though, because municipalities will not know the referendum results when preparing their budgets in the fourth quarter.
- b. Municipal leaders emphasized the importance of robust and informative educational outreach. Well-informed voters were more likely to support a referendum. Even in municipalities with disagreement among elected officials, municipal staff could promote the referendum by providing facts early and often. **Municipal staff should create educational outreach that emphasizes the policy purpose of the referendum, defines the current financial situation, and lays out the alternative outcomes that will follow passage or failure.** Municipalities that lack resources for paid outreach can utilize free options such as social media, blogs, local newspapers, and local TV news.

II. League of Wisconsin Municipalities

- a. Current state law that mandates specific referendum question wording does not contribute to the educational component that this report identifies as aiding in successful passage. Current question wording focuses on levy limits and the municipal budget; whereas, voters may be more likely to support a referendum if they understand the impacts to themselves as individuals. It is also unclear whether a municipality can provide additional information about the referendum on the ballot. **The League should pursue a modification of Wis. § 66.0602 to require the referendum ballot question to include the estimated impact on property tax payment per \$100,000 in assessed property value.** In the interim, The

League can seek clarification on the ability for municipalities to include additional information on the ballot question and advise municipalities holding a referendum to include the estimated individual property tax increase.

- b. Referenda for road maintenance had the lowest likelihood of success, attributed to voter apathy related to roads and a misunderstanding from the public regarding the respective state and local responsibility for road funding. **The League should provide content to its members on the respective state and local responsibilities regarding funding services that are likely to be proposed on a referendum.**
- c. Municipalities with a robust communications and education plan were more successful in successful referendum passage due to a more informed electorate. However, municipalities facing budget constraints likely do not have the fiscal or administrative capacity for such a plan. **The League should develop templates for content that its members can use during the period before a referendum.** This could include drafts of newsletters, social media posts, and op-eds, with municipalities adding content and conditions specific to their respective situation.

III. State of Wisconsin

- a. There were significant and alarming discrepancies and gaps in the data on municipal levy-limit referenda in Wisconsin, including incorrect, inconsistent, and missing data. **The State of Wisconsin should ensure that at least one agency is recording municipal levy-limit referenda.** Currently, an understanding of both successful and unsuccessful levy-limit referenda requires synthesis of data from the Wisconsin Elections Commission and the Department of Revenue. The data from these two agencies did not align. Therefore, a single department or agency should be responsible for archiving all attempted municipal levy-limit referenda and their results regardless of outcome.
- b. This report identified significant concerns and issues related to the state-imposed levy limits on the property tax. The strict cap on annual levy-limit increases, particularly recognizing the disparity created by tying it to net new construction, hindered the ability of municipalities to provide services to residents. **The State of Wisconsin should review the implications of levy limits on municipal finance and operations.**

Conclusion

Under existing levy limits, declining state aid, and limited revenue options, municipalities are increasingly turning to the referendum process to raise additional revenue. The League of Wisconsin Municipalities requested this analysis to help educate and provide tools for its members to use in future referendum attempts.

In addition to interviews with municipal officials in Wisconsin, this analysis examined 108 levy-limit referenda in cities, villages, counties, and towns from 2006 through 2018. The results indicate that municipalities have some latitude in the methods of executing a referendum, and there are best practices that can improve the likelihood of passage. Municipalities must affirm that the purpose of the referendum is a service demanded by residents. Municipalities must also adopt a robust communication strategy to educate residents on the referendum's purpose and impact.

Municipalities provide many of the services that most residents enjoy every day. The fiscal soundness of municipalities is critical to their continued provision of services. Under existing levy limits, there are

best practices municipalities can employ when using the referendum process to achieve the fiscal capacity they need to serve their residents.

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Appendices

Appendix 1. Interview Protocol

This analysis included interviews with local officials and other people who worked in the municipal government where referendums succeeded from 2006 through 2018. The League of Wisconsin Municipalities sent an introductory email to explain the project's purpose, and the authors then contacted and interviewed municipal officials based on availability. For the three case study municipalities, the authors asked additional questions.

This analysis also included a sample of municipalities that unsuccessfully attempted to raise levy limits through a referendum. The authors contacted and interviewed municipal officials who were available. For the three case study municipalities, the authors asked additional questions.

General Questions

The following questions were asked of all municipalities. Question 6 is the only question altered, dependent upon successful passage.

1. We understand that you passed X referendum in X year for X amount. Is that correct?
2. What was the policy purpose of the referendum?
3. Before deciding to call the referendum, did the city conduct a survey or any research about the viability of the referendum?
4. What types of communications or outreach did you use in advertising the referendum?
 - a. Did you use a marketing firm?
 - b. Did you use any form of outreach, such as through the mail, to promote awareness of the vote?
5. Were there any grassroots or community organizations that were advocating for or against the referendum?
6. Are there any other circumstances that you think helped lead to the successful passing of the referendum? **(Successful)** OR In hindsight, what would you do differently? **(Unsuccessful)**
7. Is there anyone else you think we should speak to?
8. Can we contact you with follow-up questions if needed?

Interviews Conducted

Municipality	Representative	Role	Date
Village of Monticello	John Teasdale	Village Trustee	February 25, 2020
Village of Fontana	Theresa Loomer	City Administrator/Clerk	February 26, 2020
City of Mondovi	Bradley Hanson	City Administrator	February 26, 2020
City of South Milwaukee	Erik Brooks	Mayor	February 27, 2020
City of Kenosha	Carol Stancato	Finance Director	February 28, 2020
City of De Pere	Larry Delo	City Administrator	March 2, 2020
City of Princeton	Josh Schoemann	City Administrator	March 4, 2020
Village of Richfield	Jim Healy	Administrator	March 5, 2020
City of South Milwaukee	James Madlom	Chief Operating Officer - Mueller Communications	March 6, 2020
City of South Milwaukee	Erik Brooks	Mayor	March 6, 2020
Village of Hallie	Kris Fitzsimmons	Clerk/Treasurer	March 12, 2020
Village of Random Lake	Bob McDermott	Village President	March 13, 2020
City of De Pere	Derek Beiderwieden	Chief of Police	March 27, 2020
City of De Pere	Betsy Hornseth	Leader Save Our De Pere Pools	March 27, 2020
City of Janesville	Jim Farrell	Councilperson	March 30, 2020
City of Janesville	Maxwell Gaglin	Finance Director	April 2, 2020

Appendix 2. Regression Analysis Tables

Table 2A. Financial Need Regression Estimates

	(1)	(2)	(3)	(4)
Road Repair	-0.0494 (-0.71)	0.0247 -0.23	0.0244 -0.23	-0.00479 (-0.05)
Public Safety	0.435 -2.82	0.531*** -4.24	0.533*** -4.19	0.508*** -4.04
Public Health	0.524** (6.43)	0.874*** (3.97)	0.811*** (3.53)	0.811*** (3.6)
Construction	-0.102 (-1.58)	-0.0955 (-0.56)	-0.135 (-0.77)	-0.183 (-1.05)
Waste	0.242 (3.03)	0.375 (1.38)	0.334 (1.21)	0.336 (1.24)
Before 2011 Indicator	-0.180* (-5.70)	-0.13 (-1.62)	-0.0564 (-0.52)	-0.0206 (-0.19)
10-50 % Tax Increase		0.223* (2.22)	0.220* (2.15)	0.193 (1.91)
50-100% Tax Increase		0.182 (1.28)	0.158 (1.1)	0.155 (1.1)
Over 100% Tax Increase		0.203 (1.0)	0.222 (1.08)	0.11 (0.52)
Constrained			-0.0187 (-0.16)	-0.021 (-0.18)
Less Constrained			-0.154 (-1.11)	-0.142 (-1.03)
Ongoing Referendum				0.175* (0.092)
County	-0.363*** (.185)	-0.334*** (.177)	-0.300*** (.186)	-0.414*** -0.192
Town	-0.295577 (.134)	-0.325 (.137)	-0.335 (.139)	-0.35*** -0.137
Village	-0.264 (.135)	-0.251 (.133)	-0.268 (.136)	-0.265*** (.133)
Constant	0.347** -3.92	0.312** -1.19	0.350** -1.02	0.272** -0.26
N	108	89	88	88

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.01$. Data in this table from WEC and DOR. Cities are the reference category for administrative indicator variables.

Table 2B. Election Characteristic Regression Estimates

	Passage	Passage	Passage	Passage	Passage
Non-Presidential General Election	0.163 -1.44	0.163 -1.44	0.116 -1	0.116 -1	0.144 -1.24
Non-General Election	0.156 -1.09	0.157 -1.08	0.117 -0.79	0.117 -0.79	0.158 -1.06
Special Election	0.0773 -0.49	0.0763 -0.48	0.0463 -0.29	0.0463 -0.29	0.125 -0.75
Before 2011	-0.201* (-2.19)	-0.200* (-2.16)	-0.212* (-2.25)	-0.212* (-2.25)	-0.234* (-2.47)
Voter Turnout		-0.0000948 (-0.07)	0.0000603 -0.05	0.0000603 -0.05	-0.000376 (-0.29)
YoungVoter1824			0.0394 -1.81	0.0394 -1.81	0.0386 -1.79
MiddleVoter2564			0.0233 -1.15	0.0233 -1.15	0.0228 -1.13
OldVoter65andup			0.0267 -1.79	0.0267 -1.79	0.0225 -1.49
Social Capital Index					0.152 -1.51
County	- (-0.38)	-0.0656 (-0.37)	-0.0668 (-0.38)	-0.0668 (-0.38)	-0.0843 (-0.48)
Town	-0.307* (-2.21)	-0.306* (-2.17)	-0.223 (-1.27)	-0.223 (-1.27)	-0.217 (-1.24)
Village	-0.204 (-1.43)	-0.203 (-1.42)	-0.111 (-0.70)	-0.111 (-0.70)	-0.0997 (-0.63)
Constant	0.458** -3	0.463** -2.8	-1.508 (-1.17)	-1.508 (-1.17)	-1.491 (-1.16)
N	95	95	95	95	95

*Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.01$. Data in this table from the Wisconsin Elections Commission, Wisconsin Department of Revenue, Census, and Social Capital databases. Cities are the reference category for administrative indicator variables.*

Table 2C. Willingness-to-Pay Regression Estimates

	1	2	3	4	5
County Pop 2010	0.0000001				
	20	0.000000185	0.000000122	0.000000123	0.000000147
	-0.38	-0.55	-0.31	-0.3	-0.37
95-97% White		0.0138	-0.023	-0.0173	0.11
		-0.11	(-0.19)	(-0.14)	-0.85
>97% White		0.108	0.085	0.087	0.247
		-0.83	-0.66	-0.67	-1.81
Pct. High School Grad			-0.371	-0.149	-0.336
			(-0.18)	(-0.07)	(-0.15)
Pct. Some College			-0.785	-0.992	0.342
			(-0.27)	(-0.32)	-0.11
Pct. Bachelor's +			-0.985	-0.963	-2.564
			(-0.59)	(-0.51)	(-1.34)
Before 2011			-0.220*	-0.221*	-0.214*
			(-2.42)	(-2.39)	(-2.41)
Avg. County Income \$60-80K				0.0354	0.044
				-0.29	-0.38
Avg. County Income >\$80K				0.0221	0.197
				-0.09	-0.82
Pct. Homeowners					-0.0161**
					(-2.91)
County	-0.124	-0.139	-0.0871	-0.0898	0.0309
	(-0.72)	(-0.80)	(-0.51)	(-0.52)	-0.18
Town	-0.387**	-0.416**	-0.328*	-0.331*	-0.00712
	(-2.89)	(-2.87)	(-2.15)	(-2.13)	(-0.04)
Village	-0.268	-0.27	-0.239	-0.245	-0.0667
	(-1.93)	(-1.93)	(-1.67)	(-1.66)	(-0.43)
Constant	0.586***	0.551***	0.959**	0.930**	1.866***
	-4.54	-3.8	-3.26	-2.93	-4.2
N	108	108	108	108	108

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.01$. Data in this table from the Wisconsin Elections Commission, Wisconsin Department of Revenue, and Census. Cities are the reference category for administrative indicator variables.

Table 2D. Regression Estimates for Partisan and Organizational Influence

	Passage	Passage
Pct. Republican	0.00245	0.00221
	-0.52	-0.47
Before 2011 Dummy	-0.209*	-0.210*
	(-2.23)	(-2.23)
County	-0.111	-0.136
	(-0.70)	(-0.83)
Town	-0.376**	-0.385**
	(-2.93)	(-2.98)
Village	-0.279*	-0.284*
	(-2.09)	(-2.13)
Orgs Per Capita		0.111
		-0.65
Constant	0.587*	0.467
	-2.22	-1.45
N	108	108

*Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.01$. Data in this table from the 2010 Census, American Community Survey (2010, 5-year estimates), Wisconsin Elections Commission, Wisconsin Department of Revenue, and Social Capital database. Cities are the reference category for administrative indicator variables.*

Table 2E. All Levy Passage Factor Estimates

	Passage
Road Repairs	-0.013 (0.106)
Public Safety	0.504*** (0.128)
Public Health	0.767** (0.227)
Construction	-0.164 (0.175)
Waste Collection	0.35 (0.27)
10-50 % Tax Increase	0.195 (0.101)
50-100% Tax Increase	0.161 (0.141)
Over 100% Tax Increase	0.145 (0.212)
Constrained	-0.037 (0.117)
Less Constrained	-0.111 (0.14)
Ongoing Referendum	0.148 (0.094)
Home Own	-0.005 (0.005)
Voter Turnout	0.009 (0.007)
Before 2011	0.036 (0.127)
County	-0.32 (0.206)
Town	-0.22 (0.192)
Village	-0.211 (0.147)
Constant	-0.05 (0.607)
N	88
R-sq	0.446

*Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.01$. Data from 2010 Census, American Community Survey (2010, 5-year estimates), Wisconsin Elections Commission, Wisconsin Department of Revenue, and Social Capital database. Cities are the reference category for administrative indicator variables.*

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: Wisconsin counties holding past referendums

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	n/a
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: n/a

Background: A Google search was performed for each Wisconsin County to understand past referendums. 8 counties found include:

1. Attachment A – Ashland County: 2 referendums for multiple purposes have failed
2. Attachment B – Dunn County: A referendum was discussed but not placed on the ballot
3. Attachment C – Forest County: A referendum for 6 new employees at a new 911 dispatch center passed
4. Attachment D – Green County: A referendum for the nursing home was placed on the ballot, but the results could not be found
5. Attachment E – Lincoln County: A referendum for additional highway spending failed
6. Attachment F – Oneida County: An operating levy referendum for highways was placed on the ballot and failed, also an advisory referendum to make cuts to the general budget and allocate them to highways also failed
7. Attachment G – Portage County: A referendum for the nursing home passed
8. Attachment H – Washington County: A referendum for public safety is being debated for the upcoming November 2022 election

Attachments and References:

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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

2021 SPRING ELECTION - COUNTY OF ASHLAND

Official Results

April 6, 2021

Referendums

	<i>"Under state law, the increase in the levy of the County of Ashland for the tax to be imposed for the next fiscal year, 2022, is limited to 0.361%, which results in a levy of \$8,702,770. Shall the County of Ashland be allowed to exceed this limit and increase the levy for the next fiscal year, 2022, for the purpose of maintaining public safety, road work, county extension services, Office on Aging and Health & Human Services, by a total of 10.786%, which results in a levy of \$9,641,408, and include the increase of \$938,638 for fiscal years 2023 through 2026?"</i>		Should the Wisconsin legislature create a nonpartisan procedure for the preparation of legislative and congressional district plans and maps?"	
	YES	NO	YES	NO
TOWN OF AGENDA	24	97	57	57
TOWN OF ASHLAND	71	92	93	55
TOWN OF CHIPPEWA	15	72	37	41
TOWN OF GINGLES	53	96	86	57
TOWN OF GORDON Wards 1&2	24	37	43	14
TOWN OF JACOBS	41	162	99	90
TOWN OF LA POINTE	80	87	143	22
TOWN OF MARENGO Wards 1&2	41	105	96	51
TOWN OF MORSE Wards 1, 2 & 3	25	76	61	36
TOWN OF PEEKSVILLE Wards 1&2	14	40	29	21
TOWN OF SANBORN Wards 1&2	27	35	44	17
TOWN OF SHANAGOLDEN	18	49	38	28
TOWN OF WHITE RIVER Wards 1&2	49	122	72	86
VILLAGE OF BUTTERNUT Wards 1&2	20	36	33	20
CITY OF ASHLAND WARDS 1, 3, 5, 7, 9, 11	354	323	516	151
CITY OF ASHLAND WARDS 2	33	18	41	10
CITY OF ASHLAND WARDS 4	103	83	142	40
CITY OF ASHLAND WARDS 6	71	49	96	20
CITY OF ASHLAND WARDS 8	55	48	82	14
CITY OF ASHLAND WARDS 10	31	66	65	29
CITY OF MELLEN	46	141	105	57
Total	1195	1834	1978	916

Official Referendum Ballot Forest County

November 5, 2019

Notice to Voters: If you are voting on Election Day, your ballot must be initialed by two election inspectors. If you are voting absentee, your ballot must be initialed by the municipal clerk or deputy clerk. Your ballot may not be counted without initials. (See back of ballot for initials.)

Instructions to Voters

If you make a mistake on your ballot or have a question, ask an election inspector for help.
(Absentee Voters: Contact your municipal clerk.)

To vote in favor of a question, make an "X" or other mark in the square next to "Yes," like this: ☒
To vote against a question, make an "X" or other mark in the square next to "No," like this: ☒

Referendum	
QUESTION: "Under state law, the increase in the levy of Forest County for the tax to be imposed for the next fiscal year, 2020, is limited to .75%, which results in a levy of \$5,105,099.00. Shall Forest County be allowed to exceed this limit and increase the levy for the next fiscal year, 2020 and continuing on an ongoing basis, for the purpose of maintaining six (6) additional full-time employees to operate the new 911 dispatch center, by a total of 8.815%, which results in a levy of \$5,555,099,00?"	
<input type="checkbox"/>	Yes
<input type="checkbox"/>	No

Official Referendum Ballot Forest County

November 5, 2019

- ☐ Town of Alvin, Ward 1
- ☐ Town of Argonne, Wards 1-3
- ☐ Town of Armstrong Creek, Ward 1
- ☐ Town of Blackwell, Ward 1
- ☐ Town of Caswell, Ward 1
- ☐ Town of Crandon, Wards 1-3
- ☐ Town of Freedom, Ward 1
- ☐ Town of Hiles, Ward 1
- ☐ Town of Laona, Wards 1-3
- ☐ Town of Lincoln, Wards 1-3
- ☐ Town of Nashville, Ward 1
- ☐ Town of Nashville, Ward 2
- ☐ Town of Nashville, Ward 3
- ☐ Town of Popple River, Ward 1
- ☐ Town of Ross, Ward 1
- ☐ Town of Wabeno, Wards 1-5
- ☐ City of Crandon, Wards 1-4

Ballot issued by

Initials of election inspectors

Absentee ballot issued by

Initials of municipal clerk or deputy clerk

(If issued by SVD's, both SVD's must initial)

Certification of Voter Assistance

I certify that I marked or read this ballot aloud at the request and direction of a voter who is authorized under Wis. Stat. §6.82 to receive assistance.

Signature of assistor

Forest County Referendum Special Election 11/5/2019 (Official Results)	County Referendum		Provisional Ballots
	Yes	No	
Alvin, Ward 1	6	19	0
Argonne, Ward 1,2,3	56	36	0
Armstrong Creek, Ward 1	20	36	0
Blackwell, Ward 1	7	14	0
Caswell, Ward 1	15	10	0
Town of Crandon, Ward 1,2,3	60	42	0
Freedom, Ward 1	58	40	0
Hiles, Ward 1	53	29	0
Laona, Ward 1,2,3	120	86	0
Lincoln, Ward 1,2,3	121	64	0
Nashville, Ward 1	36	44	0
Nashville, Ward 2	20	1	0
Nashville, Ward 3	42	27	0
Popple River, Ward 1	9	5	0
Ross, Ward 1	12	13	0
Wabeno, Ward 1,2,3,4,5	65	33	0
City of Crandon, Ward 1,2,3,4	148	77	0
Candidate Totals	848	576	0

RESOLUTION 4-5-14

Resolution Authorizing a Referendum to Exceed State Imposed Property Tax Levy Limits in 2015 through 2019

WHEREAS, the Green County Board of Supervisors does proclaim its continuing support for county ownership and operation of Pleasant View Nursing Home for so long as it is practical for the county to do so; and

WHEREAS, the State of Wisconsin has imposed limits on town, village, city and county property tax levies for 2015 under Wis. Stat. section 66.0602 of Wisconsin Statutes; and

WHEREAS, Wis. Stat. section 66.0602 of Wisconsin Statutes limits the increase to local property tax levy to the increase in net new construction; and

WHEREAS, the current state budget allows an increase in the 2015 tax levy of .717% (\$89,174); and

WHEREAS, the Finance and Accounting Committee has determined that it may be necessary to levy up to an additional \$790,000 above the levy limit for each of the next five years for the financial well being and stability of Pleasant View Nursing Home; and

WHEREAS, Section 66.0602(4) of the Wisconsin Statutes allows a political subdivision to exceed the levy limit if the governing body adopts a resolution to that effect and if the resolution is approved in a referendum; and

WHEREAS, the Finance and Accounting Committee has determined that it is desirable and in the best interest of Green County to conduct a county-wide referendum to determine whether the Green County taxpayers support the county exceeding the levy limit under Section 66.0602, or any successor thereto, for the next five fiscal years, in recognition that Section 66.0602 may be amended or renewed in the future.

NOW, THEREFORE, BE IT RESOLVED, that the Green County Board of Supervisors, in legal session assembled, does hereby approve that the following question, modified as necessary to conform to any directives from the Department of Revenue or changes in the law, be placed on the August 12, 2014 Partisan Primary Election ballot as a binding referendum question:

Under state law, the increase in the levy of the County of Green for the tax to be imposed for the next fiscal year, 2015, is limited to 0.717%, which results in a levy of \$12,526,329. Shall the County of Green be allowed to exceed this limit and increase the levy for the next five fiscal years, 2015 - 2019, by up to \$790,000 per year, which for 2015 equals a total of 7.07% and results in a total county levy of \$13,316,329, for the exclusive purpose of paying for a portion of the cost of operating Pleasant View Nursing Home?

YES _____ NO _____

BE IT FURTHER RESOLVED that the Green County Board of Supervisors supports an increase in the county tax levy to exceed the state levy limit for the next five years, 2015 through 2019 up to \$790,000 per year.

SIGNED: THE FINANCE AND ACCOUNTING COMMITTEE:

Harvey Mandel, Chair

Sue Disch, Vice-Chair

Resolution 4-5-14
Page 2

Arthur Carter

Jerry Guth

Dennis Everson

Fiscal Note: If referendum is approved, would allow up to an additional \$790,000 in revenue for each of the 2015-2019 budgets to be used to defray the cost of Pleasant View Nursing Home. MJD

Legal Note: Referendum authorized pursuant to Sec. 66.0602(4), Wis. Stats. BDB

STATE OF WISCONSIN)
)ss
COUNTY OF GREEN)

I, Michael J. Doyle, County Clerk in and for said County, do hereby certify that the above and foregoing is a true and correct copy of Resolution 4-5-14, adopted by the Board of Supervisors on April 15, 2014.

Dated at Monroe, Wisconsin, this 15th day of April, 2014.

Michael J. Doyle
Green County Clerk

SUMMARY REPORT
Run Date:04/13/21
RUN TIME:03:10 PM

Lincoln County, Wisconsin
Spring General
April 6, 2021

	VOTES	PERCENT
PRECINCTS COUNTED (OF 27)	27	100.00
REGISTERED VOTERS - TOTAL	22,441	
BALLOTS CAST - TOTAL	5,152	
VOTER TURNOUT - TOTAL		22.96
State Superintendent of Public Inst.		
Vote for not more than 1		
Jill Underly	2,464	50.73
Deborah Kerr	2,381	49.02
WRITE-IN	12	.25
Total	4,857	
Over Votes	2	
Under Votes	293	
Court of Appeals Judge District 3		
Vote for not more than 1		
Rick Cveykus	1,830	40.59
Gregory B. Gill, Jr..	2,670	59.21
WRITE-IN	9	.20
Total	4,509	
Over Votes	1	
Under Votes	642	
Birch Town Board Chair		
Vote for not more than 1		
David J. Fox	52	98.11
WRITE-IN	1	1.89
Total	53	
Over Votes	0	
Under Votes	12	
Birch Town Board Supervisor		
Vote for not more than 2		
Debbie Gano	42	46.15
Terry L. Lokemoen	46	50.55
WRITE-IN	3	3.30
Total	91	
Over Votes	0	
Under Votes	39	
Birch Town Clerk		
Vote for not more than 1		
Cynthia R. Lokemoen	55	100.00
WRITE-IN	0	
Total	55	
Over Votes	0	
Under Votes	10	
Birch Town Treasurer		
Vote for not more than 1		
Marlene S. Fox	54	98.18
WRITE-IN	1	1.82
Total	55	
Over Votes	0	
Under Votes	10	
Bradley Town Board Chair		
Vote for not more than 1		
Kevin Koth	503	95.63
WRITE-IN	23	4.37
Total	526	
Over Votes	0	
Under Votes	111	
Bradley Town Board Supervisor		
Vote for not more than 1		
Joan Hilgendorf	522	98.86
WRITE-IN	6	1.14
Total	528	
Over Votes	0	
Under Votes	109	
Bradley Town Treasurer		
Vote for not more than 1		

Tomahawk Dist 3 Alderperson

Vote for not more than 1

Michael Loka	192	98.97
WRITE-IN.	2	1.03
Total	194	
Over Votes	0	
Under Votes	58	

Merrill SD Brd Member

Vote for not more than 4

Dallas Seiwert.	1,112	13.25
Brett Woller	1,804	21.49
Kendra Osness	2,028	24.16
Chad Krueger	1,884	22.44
Maria Volpe.	1,552	18.49
WRITE-IN.	15	.18
Total	8,395	
Over Votes	8	
Under Votes	3,193	

Tomahawk SD Brd Mem Tomahawk

Vote for not more than 2

Deb Velleux.	1,436	74.14
WRITE-IN.	501	25.86
Total	1,937	
Over Votes	0	
Under Votes	2,433	

Tomahawk SD Brd Mem Bradley, Birch...

Vote for not more than 1

Cherie Hafeman.	1,456	93.87
WRITE-IN.	95	6.13
Total	1,551	
Over Votes	1	
Under Votes	633	

Rhineland SD Brd Member

Vote for not more than 3

Ronald Counter.	32	43.24
David Holperin.	34	45.95
WRITE-IN.	8	10.81
Total	74	
Over Votes	0	
Under Votes	79	

Prentice SD Brd Mem Prentice

Vote for not more than 1

Dianne D. Gierman.	4	57.14
Beth Lukes-Moore	3	42.86
WRITE-IN.	0	
Total	7	
Over Votes	0	
Under Votes	10	

Prentice SD Brd Mem Catawba Ogema

Vote for not more than 1

Nicholas Adams.	8	100.00
WRITE-IN.	0	
Total	8	
Over Votes	0	
Under Votes	9	

Prentice SD Brd Mem Hill

Vote for not more than 1

Emily Blomberg.	6	100.00
WRITE-IN.	0	
Total	6	
Over Votes	0	
Under Votes	11	

Exceed Levy Limits Referendum

Vote for not more than 1

Yes	2,119	43.50
No.	2,752	56.50
Total	4,871	
Over Votes	1	
Under Votes	280	

Tomahawk Referendum

Vote for not more than 1

NOTICE OF REFERENDUM

Oneida County

April 6, 2021

NOTICE IS HEREBY GIVEN that at an election to be held in all towns, cities, wards, and election districts of the County of Oneida, on Tuesday, April 6, 2021 the following questions will be submitted to a vote of the people:

Question 1: "Under state law, the increase in the levy of the County of Oneida for the tax to be imposed for the next fiscal year, 2022, is limited to 0.783%, which results in a levy of \$14,804,803. Shall the County of Oneida be allowed to exceed this limit and increase the levy for the next fiscal year, 2022, for the purposes of addressing necessary road and bridge construction, by a total of 3.38% which results in a levy of \$15,304,803 and include the increase of \$500,000 for fiscal years 2023-2031".

Question 2: Should \$500,000 of County programs and services be cut from the 2022 Oneida County Budget and that \$500,000 be applied to the County highway road and bridge construction budget.

These referendums are a result of Resolution #18-2021 and Resolution #19-2021, copies of the entire text of the resolutions directing the submission of the questions can be viewed at <https://www.co.oneida.wi.us/meetings/county-board/county-board-20/> or obtained from the office of the Oneida County Clerk at 1 S. Oneida Avenue, Rhinelander, Wisconsin.

Acceptable Photo ID will be required to vote at this election. If you do not have a photo ID you may obtain a free ID for voting from the Division of Motor Vehicles.

Done in the County of Oneida,
on March 9, 2021.
Tracy Hartman
Oneida County Clerk

**ONEIDA COUNTY
PUBLIC WORKS COMMITTEE**

P.O. Box 696

Rhineland, Wisconsin 54501-0400

Telephone (715) 369-6144

Fax (715) 369-6230

Web Site: www.co.oneida.wi.us

Michael Timmons

Secretary/Treasurer

mtimmons@co.oneida.wi.us

Ted Cushing
Chairman
tcushing76@gmail.com

Scott Holewinski
Vice Chair
scottholewinski7486@gmail.com

CORRESPONDENCE/MEMORANDUM:

DATE: February 25, 2021

TO: Oneida County Town Chairpersons

FROM: Oneida County Public Works Committee

RE: Upcoming County Highway Construction Referendum Questions

The Oneida County Public Works Committee respectfully requests the following to be read into the minutes of each town's March, 2021 town board meeting:

This memorandum is to serve as a request of the Oneida County Public Works Committee to help provide information to Oneida County residents regarding the two referendum questions on the April 6, 2021 ballot, why the funding is needed and how the outcome affects taxpayers.

The first referendum question is a binding referendum **requiring** the County Board to increase the tax levy by \$500,000 the fiscal years 2022 through 2031. If approved, will result in a property tax increase of approximately \$6.50 per \$100,000 of valuation for the 2022 budget (it is not possible to determine the increase for the remaining years).

The second referendum question is an advisory referendum and **does not require** the County Board to take action in conformity with referendum results. If approved, advises Oneida County the voters approve of cutting \$500,000 dollars of County programs and services in the 2022 Oneida County Budget and applying that \$500,000 to the County highway road and bridge construction budget.

History

The Highway Department is responsible for developing road specifications, replacement schedules and road maintenance. The Public Works Committee then awards the reconstruction projects to private companies with a portion of the work performed by the County.

Oneida County has just over 172 miles of county highways requiring reconstruction after 20 years, or 8.6 miles per year. In 2005, the average cost to reconstruct one mile of road was approximately \$76,000 but by 2014 those cost increased to \$180,000 per mile. However, the tax levy has not increased reducing the number of miles reconstructed below the 8.6 miles per year needed to maintain the yearly average and over time, compounding the problem. Implementing best maintenance practices, the Highway Department can help extend the expected road life

from 20 to 25 years helping make up some of the difference but not all. In order to get into a 25-year cycle it will require \$1.6 million annually with the County appropriating approximately \$600,000 per year from the levy plus an additional \$1 million needed.

In addition, the County Board through the Capital Improvement Program (CIP), has granted requests for additional funding from the General Fund, however, this is not a sustainable practice as there is no guarantee funding will be available from year-to-year as this money may be needed for other programs or is simply not available.

Present Day

The current cost to reconstruct one mile of road is \$200,000, however, in 2011 the Highway Department budget was reduced by 5 percent then followed by a 0 percent increase through 2021. For 2021, the highway department budget accounts for about \$377,000 requiring additional CIP funding of just over \$1 million to meet the minimum necessary to maintain the twenty-five year cycle.

The referendum, if approved, will provide the additional funding Oneida County needs to maintain the County Trunk Highway system twenty-five year replacement schedule while reducing its reliance on the General Fund to ensure safe roads. The Public Works Committee is keenly aware of the importance for the public's feedback on how tax dollars are allocated to maximize the return on those investments and welcomes their questions.

cc: Town Clerks

Oneida County, WI April 6, 2021 Unofficial										
	Oneida County				Newbold		Elcho School District		Tomahawk School District	
	Question 1		Question 2		Question 1		Question 1		Question 1	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	3,207	3,719	2,878	4,001	295	400	90	138	236	256
T. Cassian Ward 1	119	184	129	175						
T. Crescent Wards 1 & 3	295	283	221	350						
T. Enterprise W 1	34	70	50	55			37	71		
T. Hazelhurst W 1-2	153	149	133	171						
T. Lake Tomahawk W 1	93	136	94	131						

Referendum Question Language

Oneida County

Question 1: Oneida County - Binding Referendum

Question 1: Under state law, the increase in the levy of the County of Oneida for the tax to be imposed for the next fiscal year, 2022, is limited to 0.783%, which results in a levy of \$14,804,803. Shall the County of Oneida be allowed to exceed this limit and increase the levy for the next fiscal year, 2022, for the purposes of addressing necessary road and bridge construction, by a total of 3.38% which results in a levy of \$15,304,803 and include the increase of \$500,000 for fiscal years 2023-2031.

Question 2: Oneida County - Advisory Referendum

Question 2: Should \$500,000 of County programs and services be cut from the 2022 Oneida County Budget and that \$500,000 be applied to the County highway road and bridge construction budget.

NOTICE OF REFERENDUM
PORTAGE COUNTY
April 5, 2022

Referendum Election Details

At an election to be held in the County of Portage on April 5, 2022, the following proposed Resolution of the County Board, will be submitted to a vote of the people:

WHEREAS, the Portage County Health Care Center (a.k.a. the Portage County Home) has served Portage County residents for over one hundred years, providing long-term residential nursing care and short-term rehabilitative services to elderly and disabled citizens, and holds a current Center for Medicare and Medicaid Services 5-Star rating; and

WHEREAS, the current Health Care Center, built in 1931, is an aging facility with an inefficient design and requires continual repairs; and

WHEREAS, Portage County is licensed to operate the Health Care Center with up to 48 beds, but the Health Care Center's recent average census is 30-35 beds; and

WHEREAS, Portage County conducted a competitive procurement process (Request for Proposal or RFP) which resulted in a qualified organization being awarded a contract to complete a referendum study, public information campaign, and architectural and design services for a new Health Care Center facility; and

WHEREAS, Portage County engaged CLA to assist in creating an operational cost model to generate the financial projections that inform the referendum question being posed to voters in April 2022; and

WHEREAS, current societal trends have moved toward caring for the elderly and disabled in their homes with a wide variety of supportive services, and these trends have reduced, but not eliminated, the need for skilled nursing beds; and

WHEREAS, the payer mix of patients at the Health Care Center currently averages 66.9% Medicaid, 9.7% Medicare/Advantage and 23.4% private pay, with Wisconsin Medicaid reimbursement for skilled nursing falling short of the cost of care; and

WHEREAS, the current facility and payer mix is not adequate to create the necessary operating revenues needed to cover the current operating expenses of the facility, despite the funding support in the current referendum that expires in 2022 and the recent efforts by Health Care Center administration and staff to work more efficiently and narrow the gap of the operating losses of over \$2.5 million dollars annually; and

WHEREAS, the Health Care Center's 2022 budget includes \$1.5 million in levy (\$1.4 million from the current referendum and \$100,000 from the operating levy) and the use of \$1,109,418 in reserves and net assets. Additionally, though not considered operating revenue, the 2022 budget also includes \$471,650 in Inter-Governmental Transfers (IGT); and

WHEREAS, if the proposed referendum passes in the April 2022 election, the amount of additional funding will increase not from zero but from the funding that county taxpayers have been paying already (i.e., \$1.4 million) through the current (FY 2019-2022) referendum that will end in 2022; and

WHEREAS, the existing gap is currently funded in part with \$100,000 of tax levy from the County's general fund, which is not sufficient to meet the ongoing needs of the facility; and

WHEREAS, the Health Care Center's unmet funding need creates an ongoing operational deficit; and

WHEREAS, to ensure that the Health Care Center is able to continue operating and to provide care for elderly and disabled individuals in Portage County, additional tax levy is needed to cover the current and future operational gap, but the County cannot exceed its levy limit prescribed by law without a referendum; and

WHEREAS, §66.0602(4) permits a county to exceed the levy limit if the governing body adopts a Resolution to that effect and if the voters approve the corresponding referendum; and

WHEREAS, the Health Care Center Committee and Finance Committee have determined that it is desirable and in the best interest of Portage County to conduct a county-wide referendum to exceed the levy limit under Wisconsin Statute §66.0602(4) so the Portage County Health Care Center can continue to operate.

FISCAL NOTE: A " Yes" vote on this referendum will increase the tax levy and revenues of the Portage County Health Care Center budget by up to \$4,500,000 per year in each of the following years: 2024 and each fiscal year thereafter through 2042.

NOW THEREFORE BE IT RESOLVED, that the Portage County Board of Supervisors endorses and approves the recommendations from the Health Care Center Committee and Finance Committee to conduct the following county-wide referendum as part of the April 5, 2022, election to exceed the levy limit under Wis. Stat. §66.0602(4) so the Portage County Health Care Center can continue to operate, and authorizes and approves the following Notice of Referendum required by Wis. Stat. § 10.01(2)(c) and the referendum question set forth within that Notice, modified as necessary to conform to any directives from the Department of Revenue, the Wisconsin Elections Commission, and/or changes in the law, and directs the clerk to perform all necessary administrative functions to execute this resolution and to include this referendum question on the April 5, 2022, election ballot:

The question will appear on the ballot as follows:

Under state law, the increase in the levy of the County of Portage for the tax to be imposed for the next fiscal year, 2023, is limited to 1.894%, which results in a levy of \$29,738,344. Shall the County of Portage be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of paying a portion of the cost to operate the Portage County Health Care Center, including costs associated with the construction of a new Portage County Health Care Center facility, by a total of 15.132%

which results in a levy of \$34,238,344, and include the increase of \$4,500,000 for fiscal years 2024 through 2042?

_____Yes

_____No

Explanation

YES VOTE

A " YES" vote means that you support granting Portage County the authority to increase the property tax levy limit up to the amount stated in the referendum question in order to allow the Portage County Health Care Center to pay a portion of its operating costs, including costs associated with construction of a new Portage County Health Care Center facility.

NO VOTE

A " NO" vote means that you do not support granting Portage County the authority to increase the property tax levy limit up to the amount stated in the referendum question in order to allow the Portage County Health Care Center to pay a portion of its operating costs, including costs associated with construction of a new Portage County Health Care Center facility.

Done in the County of Portage on,
February 15, 2022

Kayla R. Filen
Portage County Clerk

PORTAGE COUNTY
SPRING NONPARTISAN ELECTION RESULTS
TUESDAY, APRIL 5, 2022

CANDIDATE RESULTS

Updated: 04/11/2022 12:08 PM

The following is a list of all candidates and their results
Click on your refresh button to update your web page.

There are 61 reporting units in Portage County.
COUNTY CANVASS CERTIFIED STATE AND COUNTY RESULTS ON APRIL 11, 2022
No provisional ballots were issued in Portage County.

Judicial

Court of Appeals Judge District 4		Precincts Reported: 61/61
Candidate	Vote Count	
Brian Blanchard	11084	
Scattering	112	

Circuit Court Judge Branch 2		Precincts Reported: 61/61
Candidate	Vote Count	
Stephen W. Sawyer	7357	
Louis John Molepske, Jr.	9454	
Scattering	21	

Circuit Court Judge Branch 3		Precincts Reported: 61/61
Candidate	Vote Count	
Trish Baker	11421	
Scattering	119	

Countywide

County Executive		Precincts Reported: 61/61
Candidate	Vote Count	
Eric Olson	8533	
John Pavelski	8557	
Scattering	36	

Referendum:		Precincts Reported: 61/61
Under state law, the increase in the levy of the County of Portage for the tax to be imposed for the next fiscal year, 2023, is limited to 1.894%, which results in a levy of \$29,738,344. Shall the County of Portage be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of paying a portion of the cost to operate the Portage County Health Care Center, including costs associated with the construction of a new Portage County Health Care Center facility, by a total of 15.132% which results in a levy of \$34,238,344, and include the increase of \$4,500,000 for fiscal years 2024 through 2042?		
Choice	Vote Count	
Yes	9977	
No	6848	

County Supervisors

District 1		Precincts Reported: 2/2
Candidate	Vote Count	
Vinnie Miresse	352	
Scattering	9	

District 2		Precincts Reported: 2/2
Candidate	Vote Count	
Chris Doubek	233	
Scattering	5	

District 3		Precincts Reported: 2/2
Candidate	Vote Count	
Lionel Weaver	261	
Kevin Flatoff	160	
Scattering	1	

District 4		Precincts Reported: 2/2
Candidate	Vote Count	
Aline Kosloski	181	
David Medin	388	
Scattering	3	

District 5		Precincts Reported: 2/2
Candidate	Vote Count	
Julie Morrow	175	
Scattering	2	

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: County budget/services overview

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	n/a
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: n/a

Background: The attached report gives an overview of the following budget- and service-related issues:

- Total expenses and revenues
- Recent wage increases for County employees
- Number of employees by department
- Expenses and revenues by department
- Property tax levy by department
- Recent changes to the property tax levy by operational and debt categories
- Recent projects increasing the property tax debt levy
- General fund + credit rating trend
- Sales tax trend
- State shared revenue trend

Attachments and References:

09A Budget overview	
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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

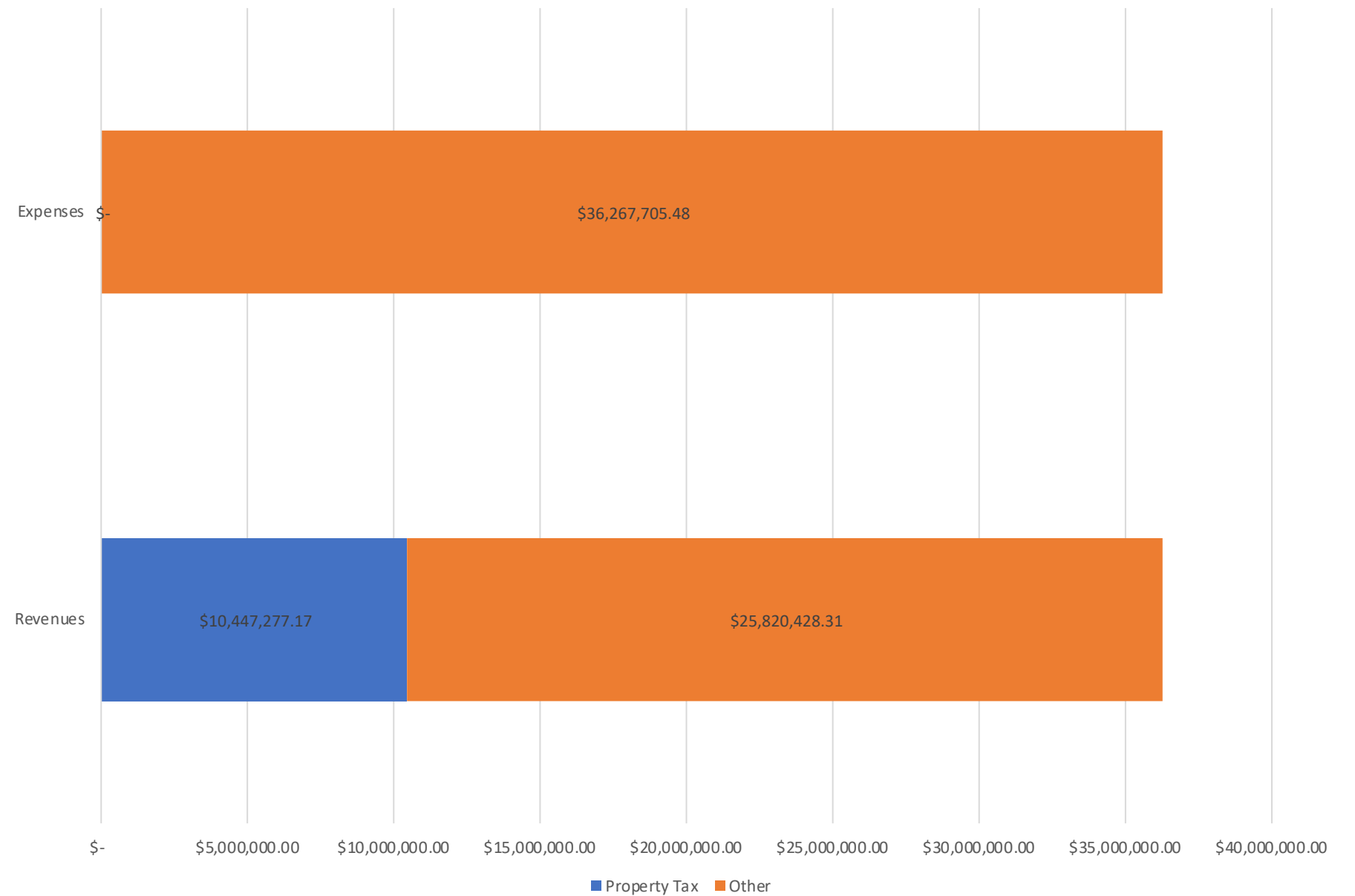
Approval:

Review:

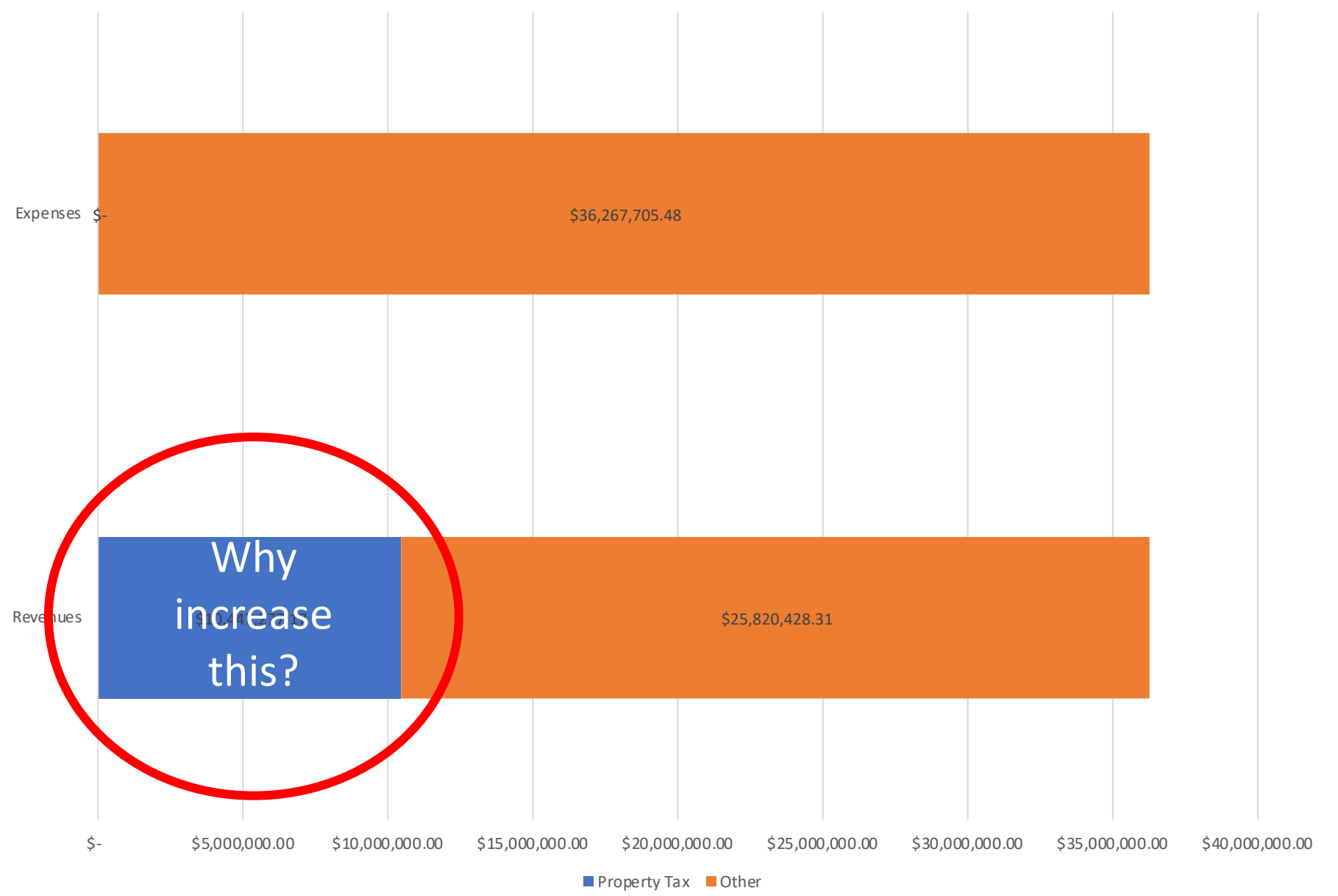
Department Head

Administrator, or Elected Office (if applicable)

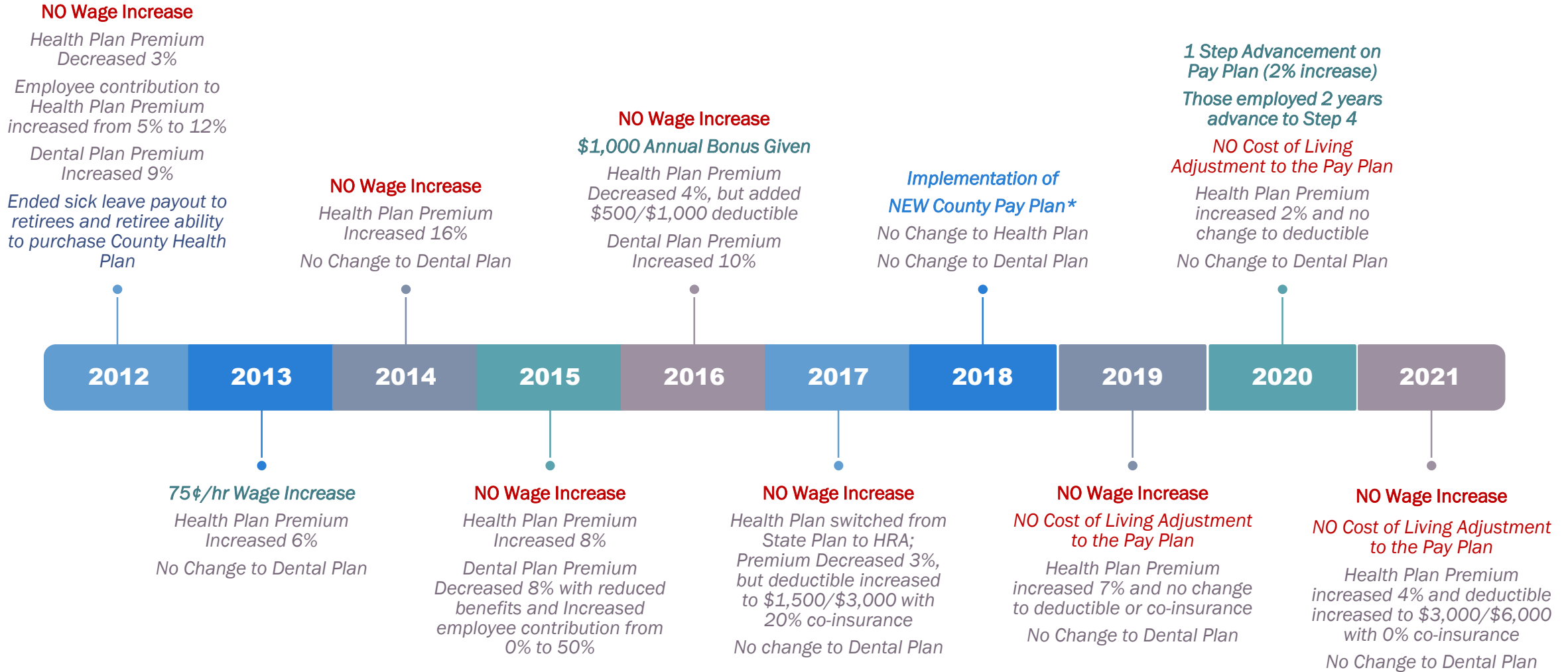
2022 Adopted Budget



2022 Adopted Budget

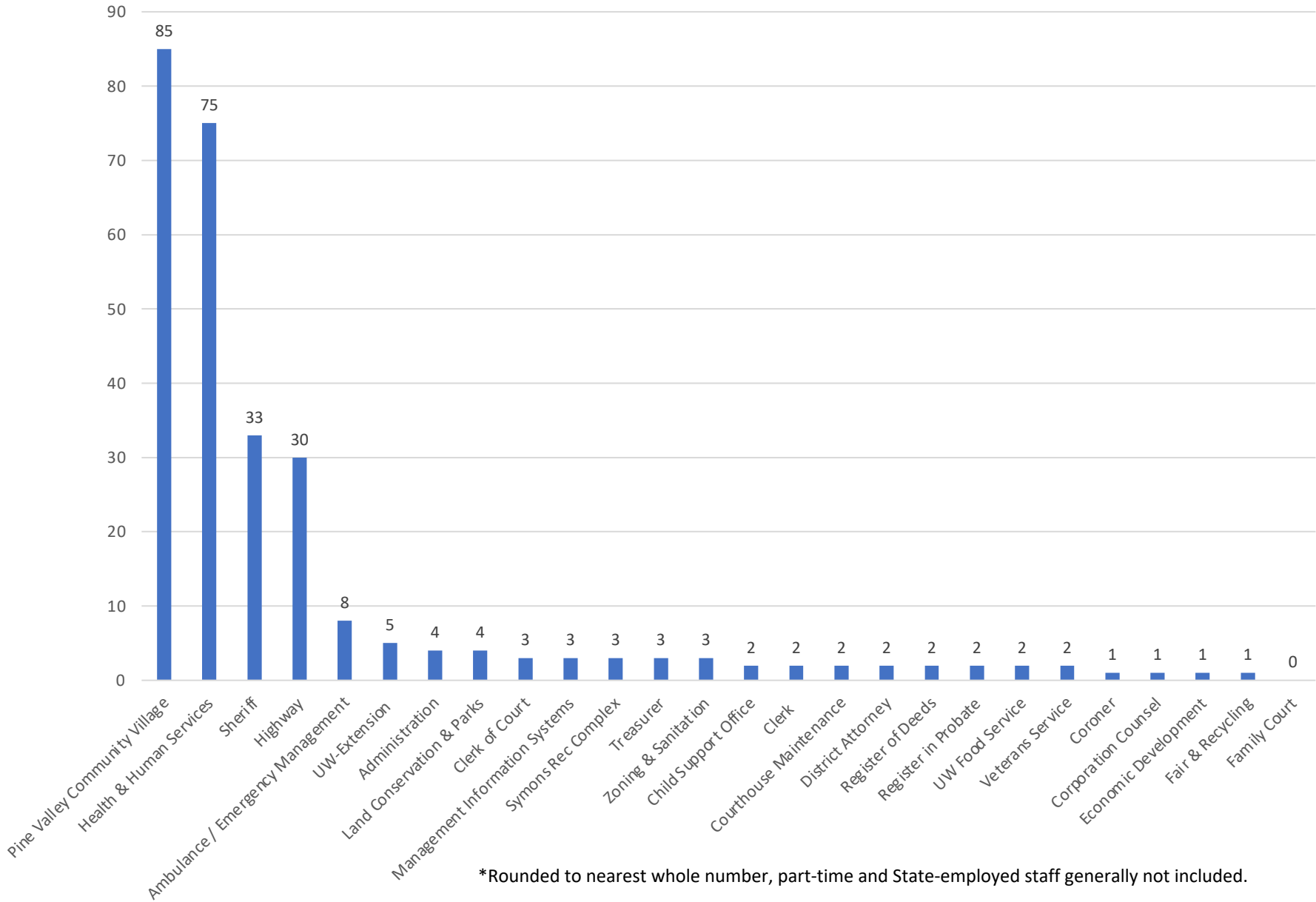


HISTORY OF COUNTY WAGE & BENEFIT CHANGES



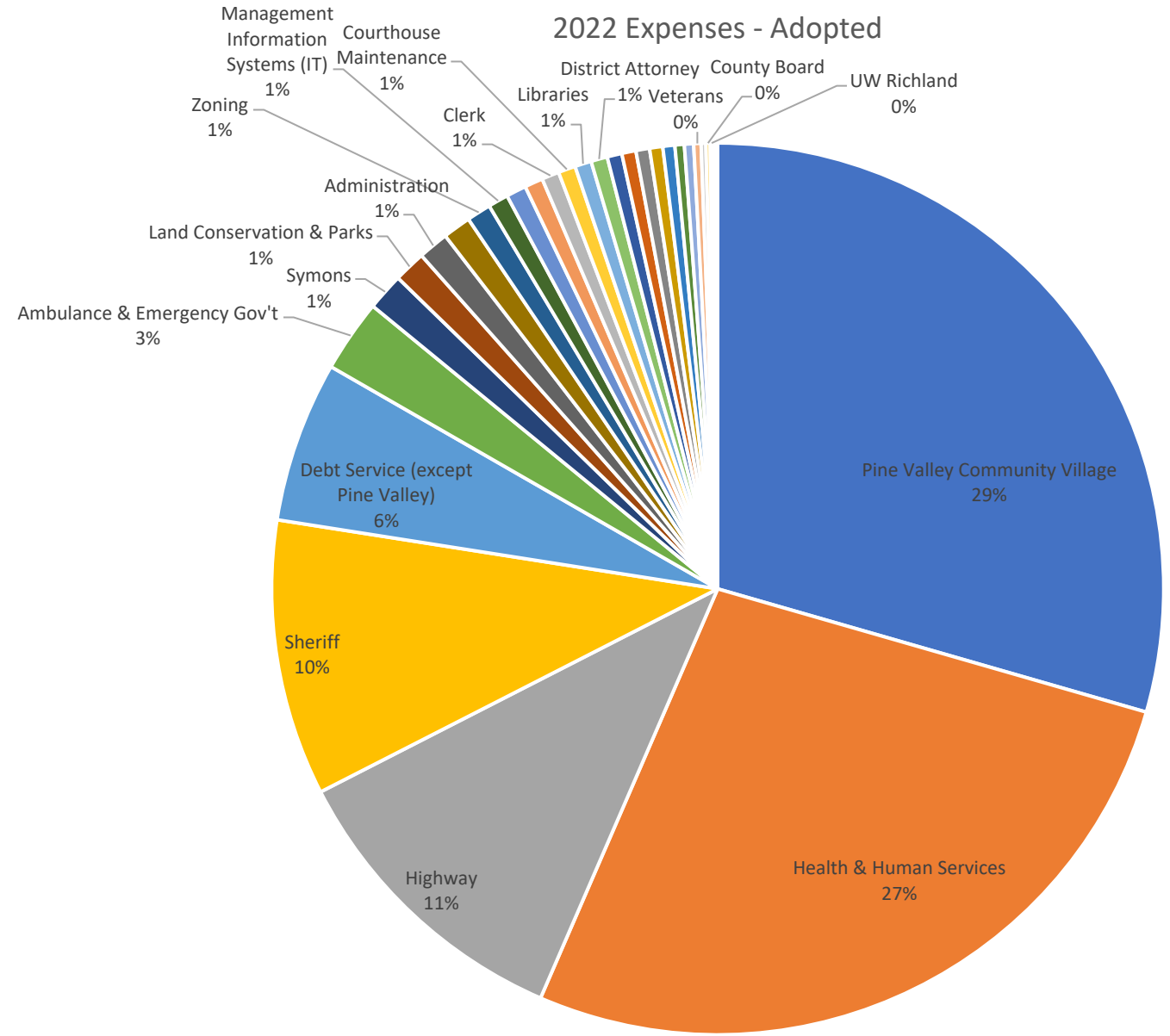
* Implementation of the New County Pay Plan caused wage increases for most staff in varying degrees (from 1% to 10%) depending where each position was placed on the plan. Some staff wages, however, were above the top step of the plan for their position grade. In those cases their wage was frozen until such time as the pay structure, through amendments, meet or exceed their rate of pay. Four HHS staff have had their wages frozen since 2018.

Richland County Full Time + Contract Staff Estimate *

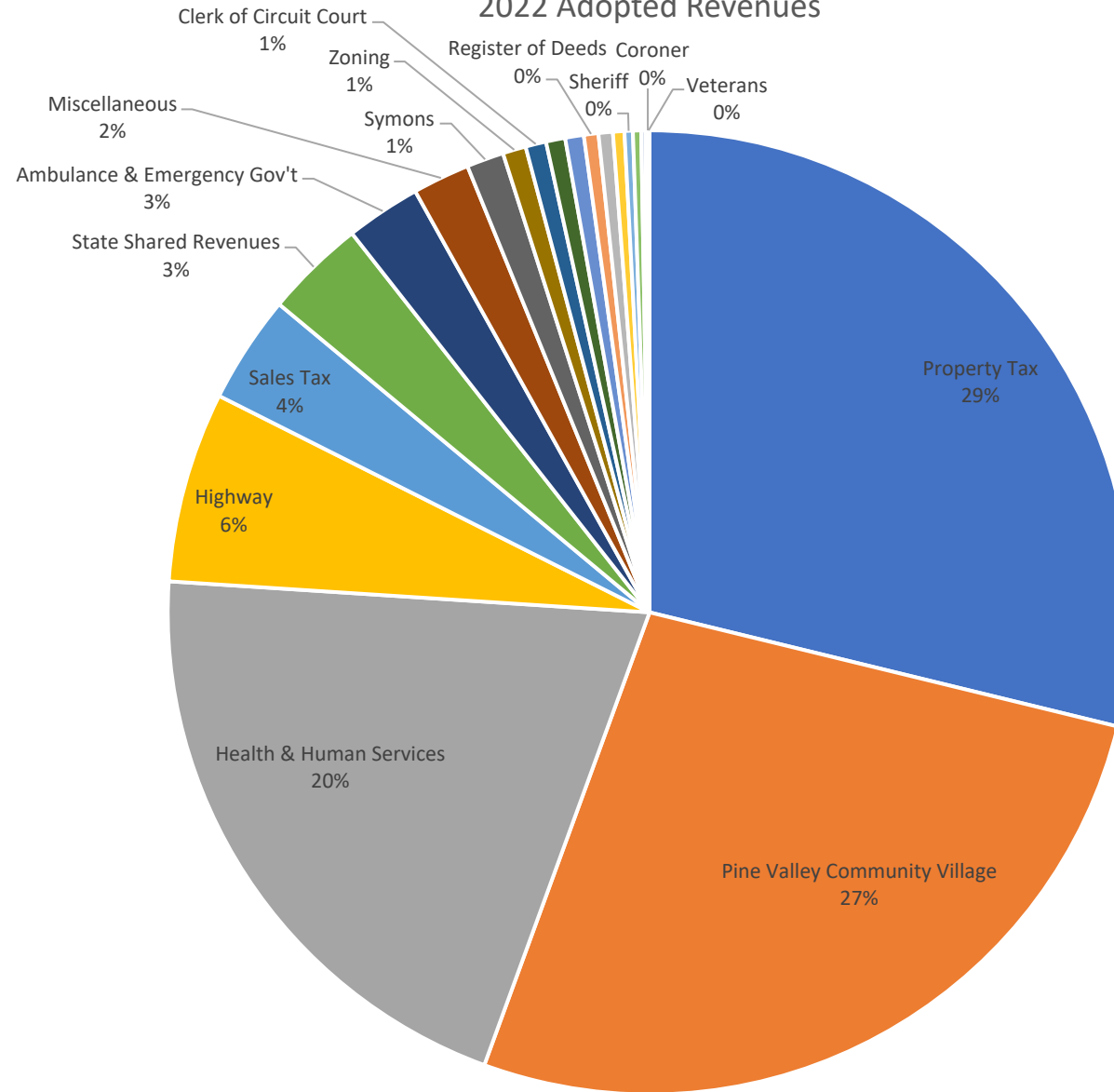


*Rounded to nearest whole number, part-time and State-employed staff generally not included.

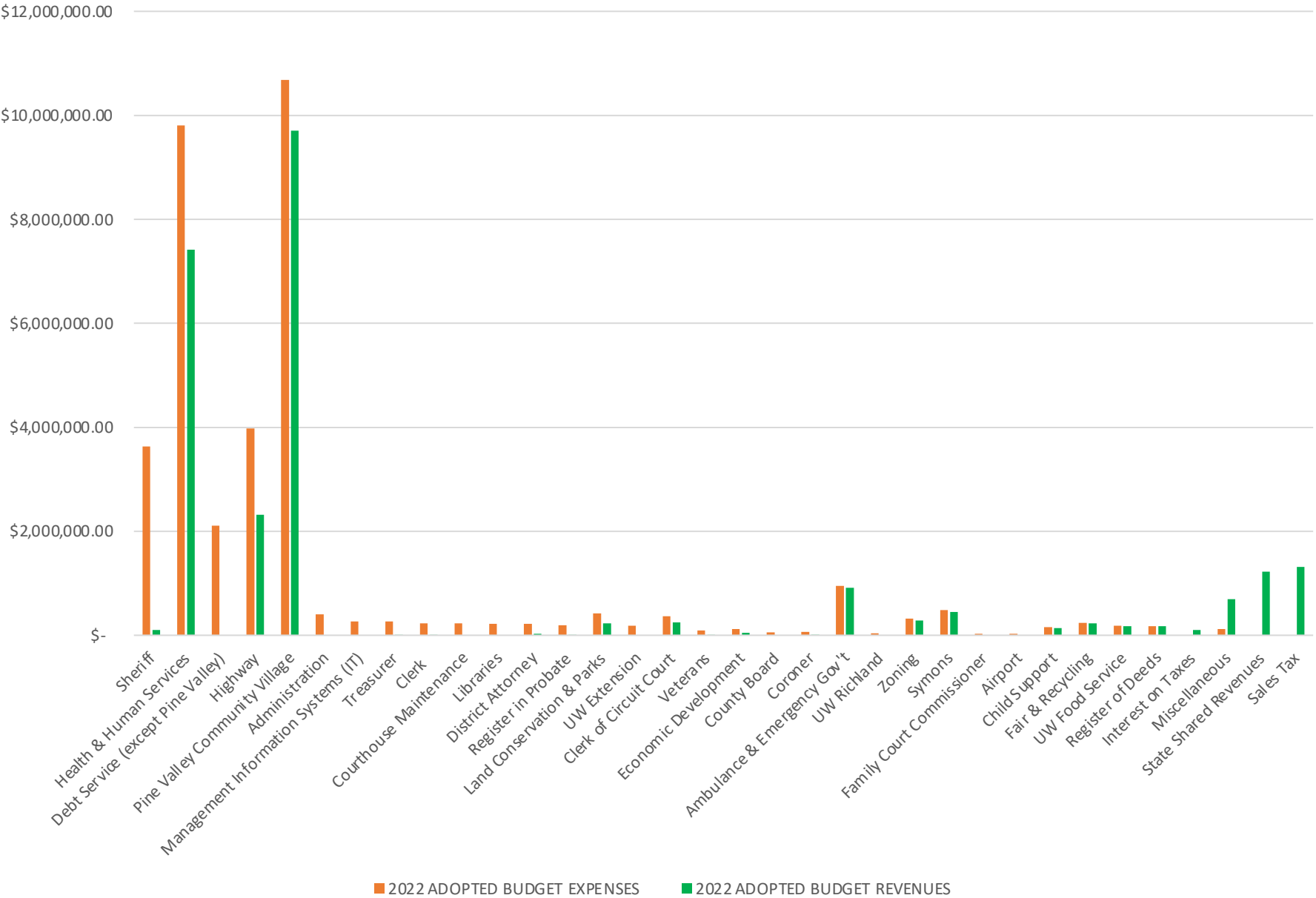
2022 Expenses - Adopted



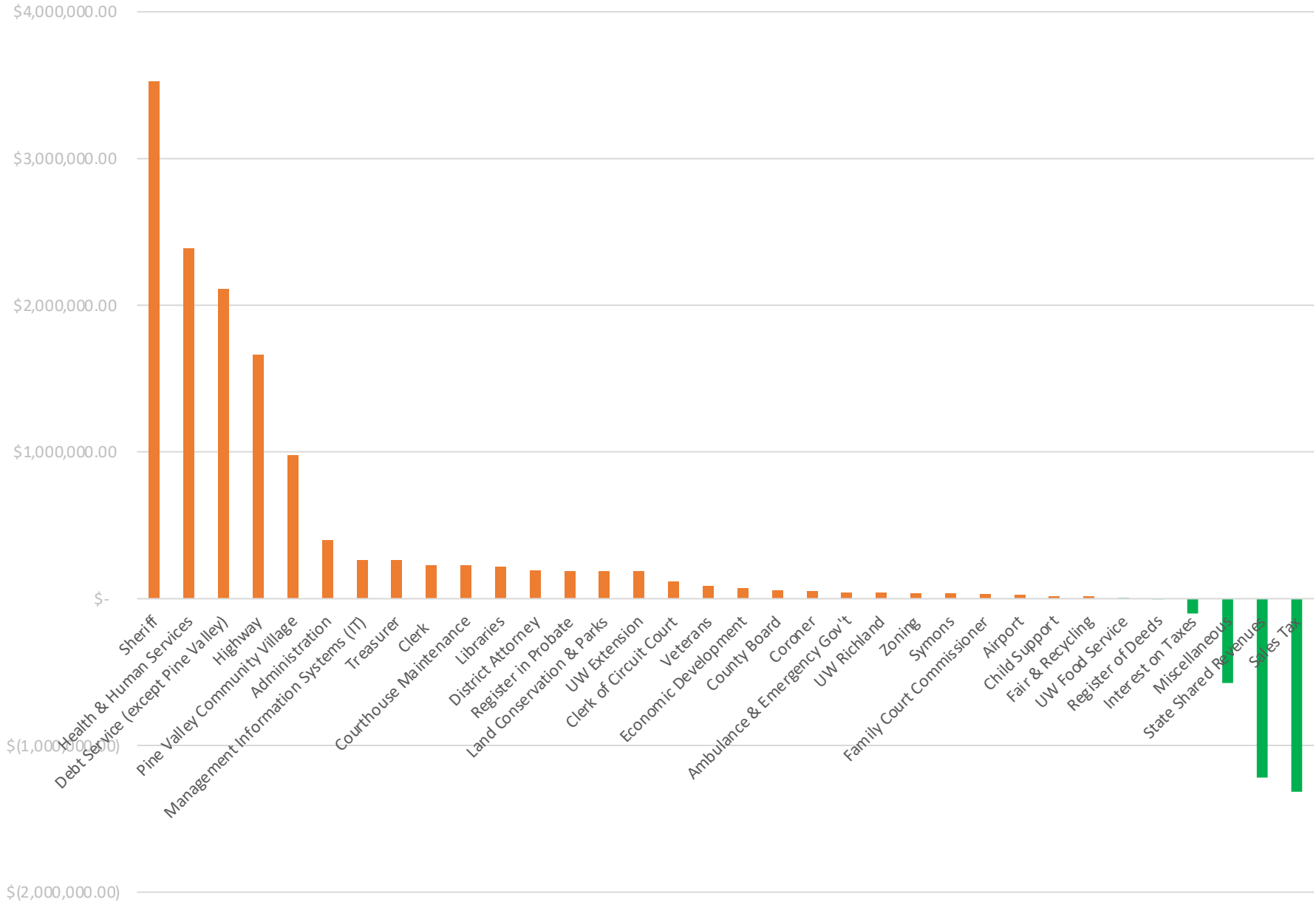
2022 Adopted Revenues

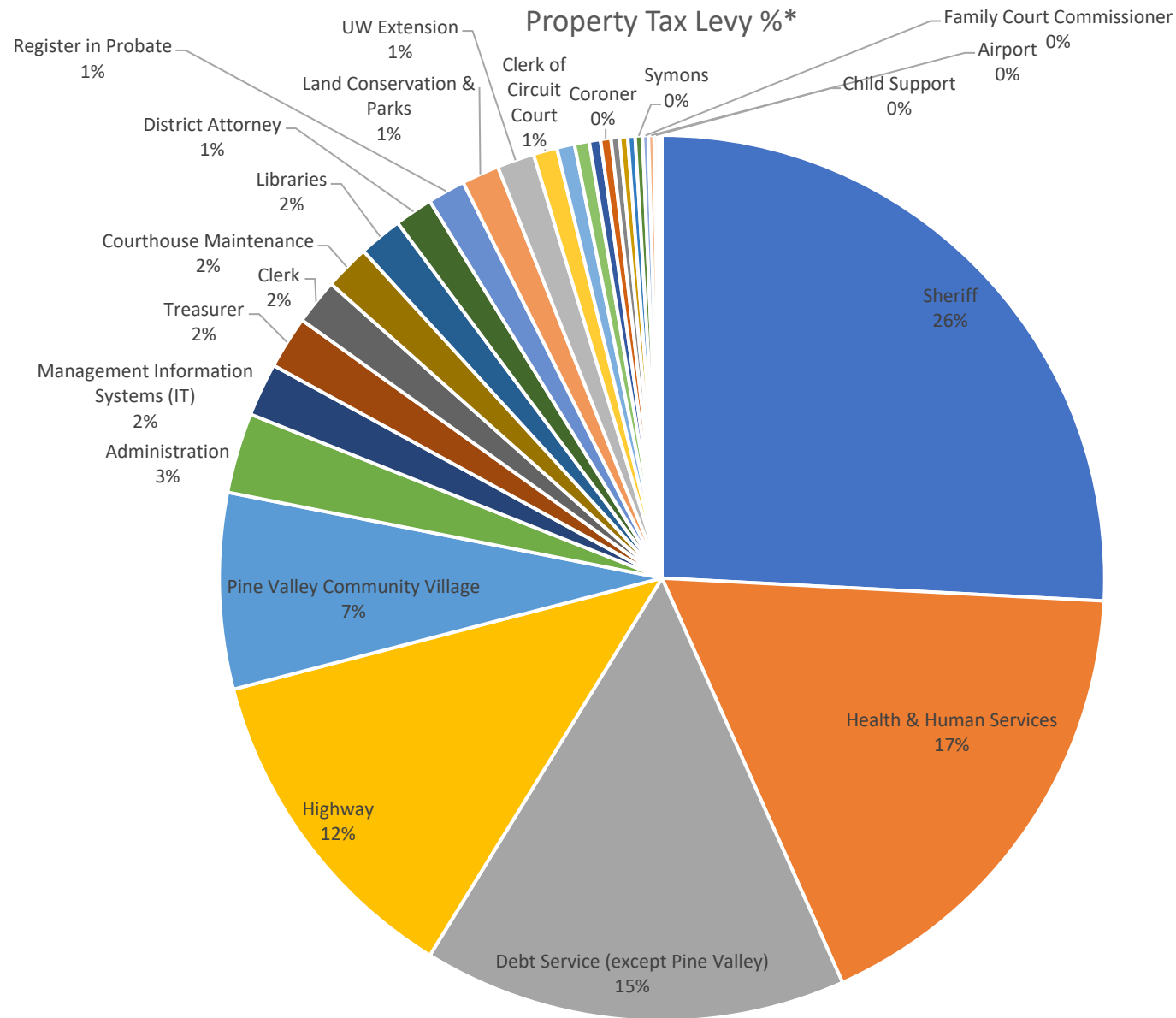


2022 Adopted Budget (sorted by most to least impact to the property tax levy)



2022 PROPERTY TAX LEVY

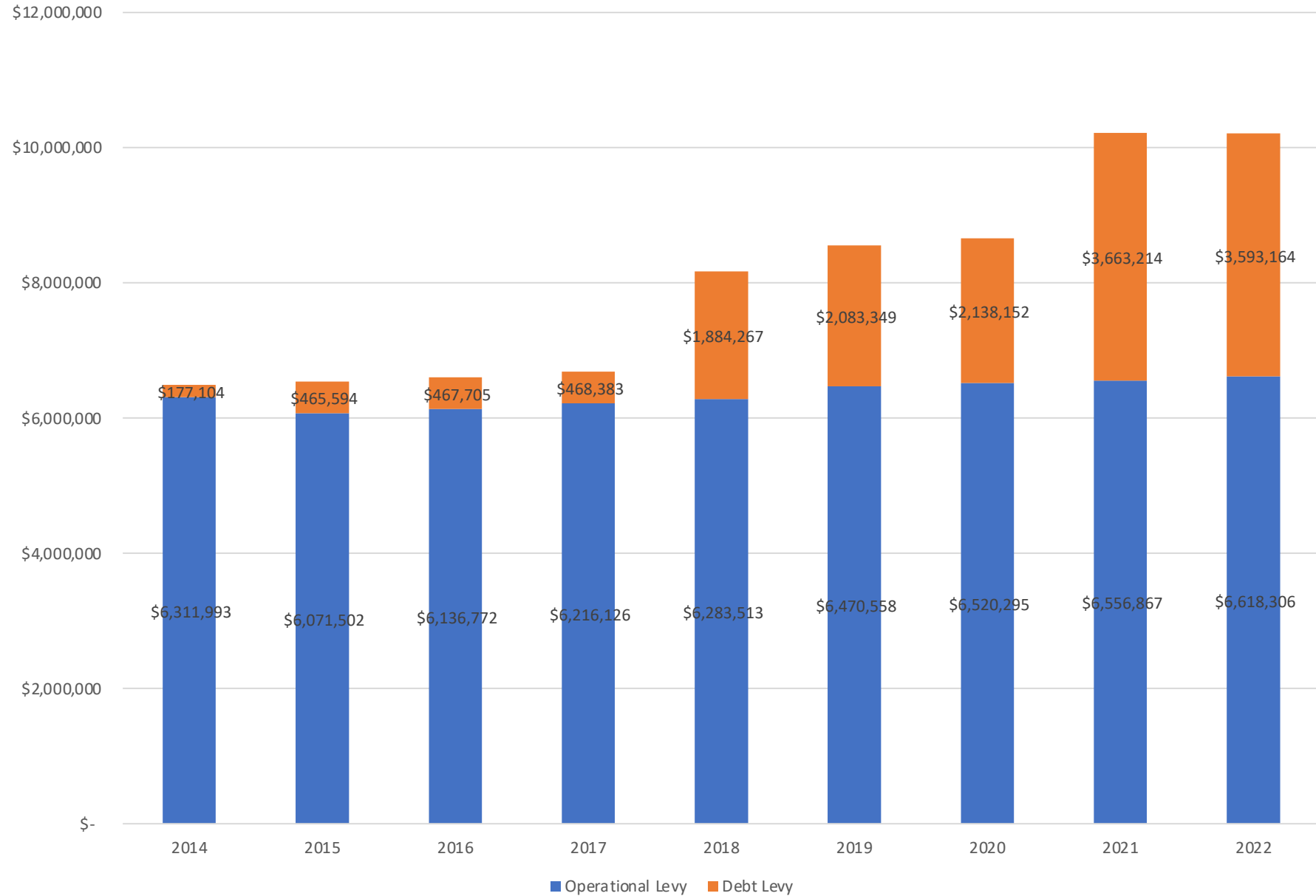




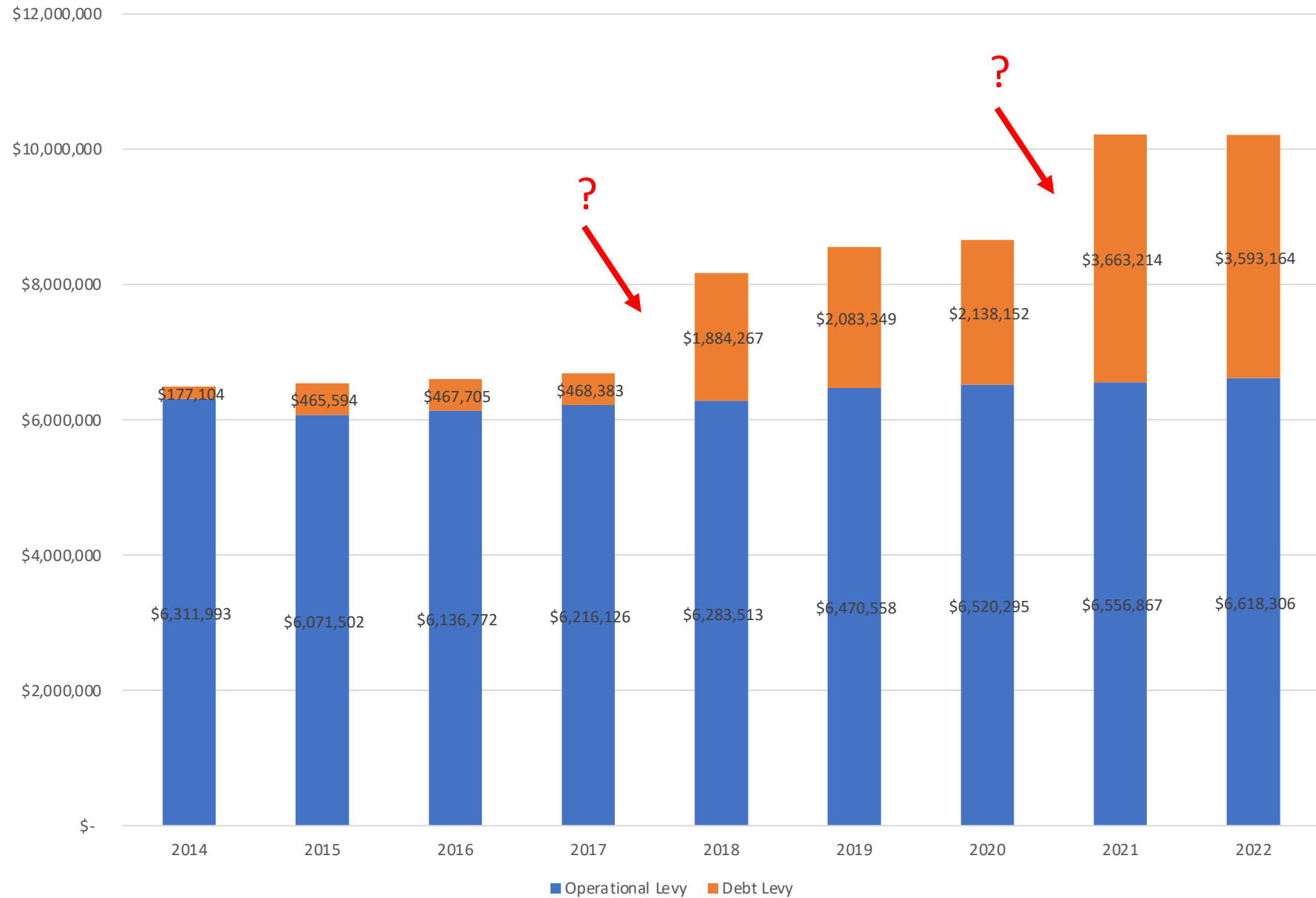
* Select departments/categories were omitted for better legibility

DEPARTMENT/CATEGORY	2022 ADOPTED PROPERTY TAX LEVY AMOUNT
Sheriff	\$ 3,526,906.00
Health & Human Services	\$ 2,389,346.15
Debt Service (except Pine Valley)	\$ 2,112,551.67
Highway	\$ 1,663,500.00
Pine Valley Community Village (inc. debt)	\$ 976,016.50
Admininstration	\$ 399,506.76
Management Information Systems (IT)	\$ 265,239.90
Treasurer	\$ 262,574.93
Clerk	\$ 228,035.44
Courthouse Maintenance	\$ 226,636.17
Libraries	\$ 217,605.50
District Attorney	\$ 190,819.69
Register in Probate	\$ 187,456.65
Land Conservation (inc. Parks)	\$ 186,782.43
UW Extension	\$ 185,651.77
Miscellaneous	\$ 121,093.36
Clerk of Circuit Court	\$ 118,728.40
Veterans	\$ 88,362.66
Economic Development	\$ 73,859.54
County Board	\$ 55,856.00
Coroner	\$ 51,850.00
Ambulance & Emergency Gov't	\$ 42,646.20
UW Richland	\$ 40,000.00
Zoning	\$ 36,656.32
Symons	\$ 36,141.61
Family Court Commissioner	\$ 29,533.19
Airport	\$ 27,555.15
Child Support	\$ 18,587.24
Fair	\$ 15,000.00
UW Food Service	\$ 5,331.46
Register of Deeds	\$ (4,005.85)
Interest	\$ (100,000.00)
Miscellaneous	\$ (694,422.41)
State Shared Revenue	\$ (1,219,125.26)
Sales Tax (0.5%)	\$ (1,315,000.00)
Property Tax Levy	\$ 10,447,277.17

Operational v. Debt Levy



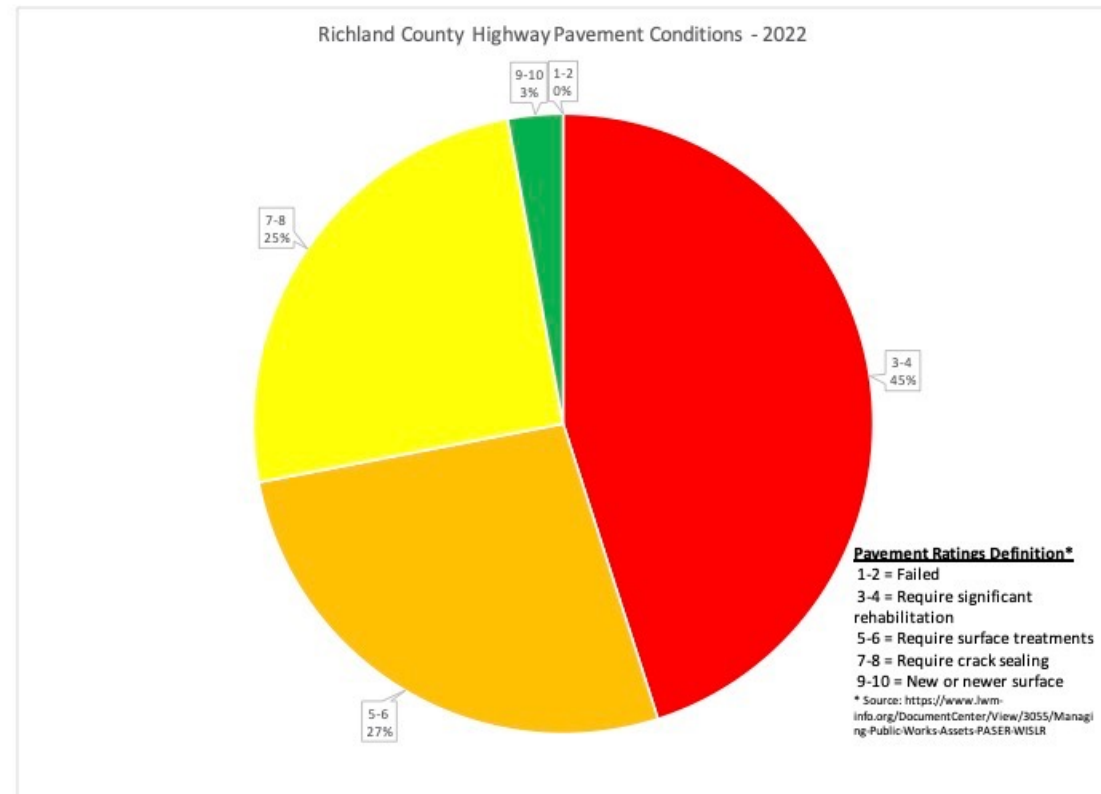
Operational v. Debt Levy



2017-2018: Pine Valley Community Village



2020-2021: Highway



2020-2021: Highway, Ambulance



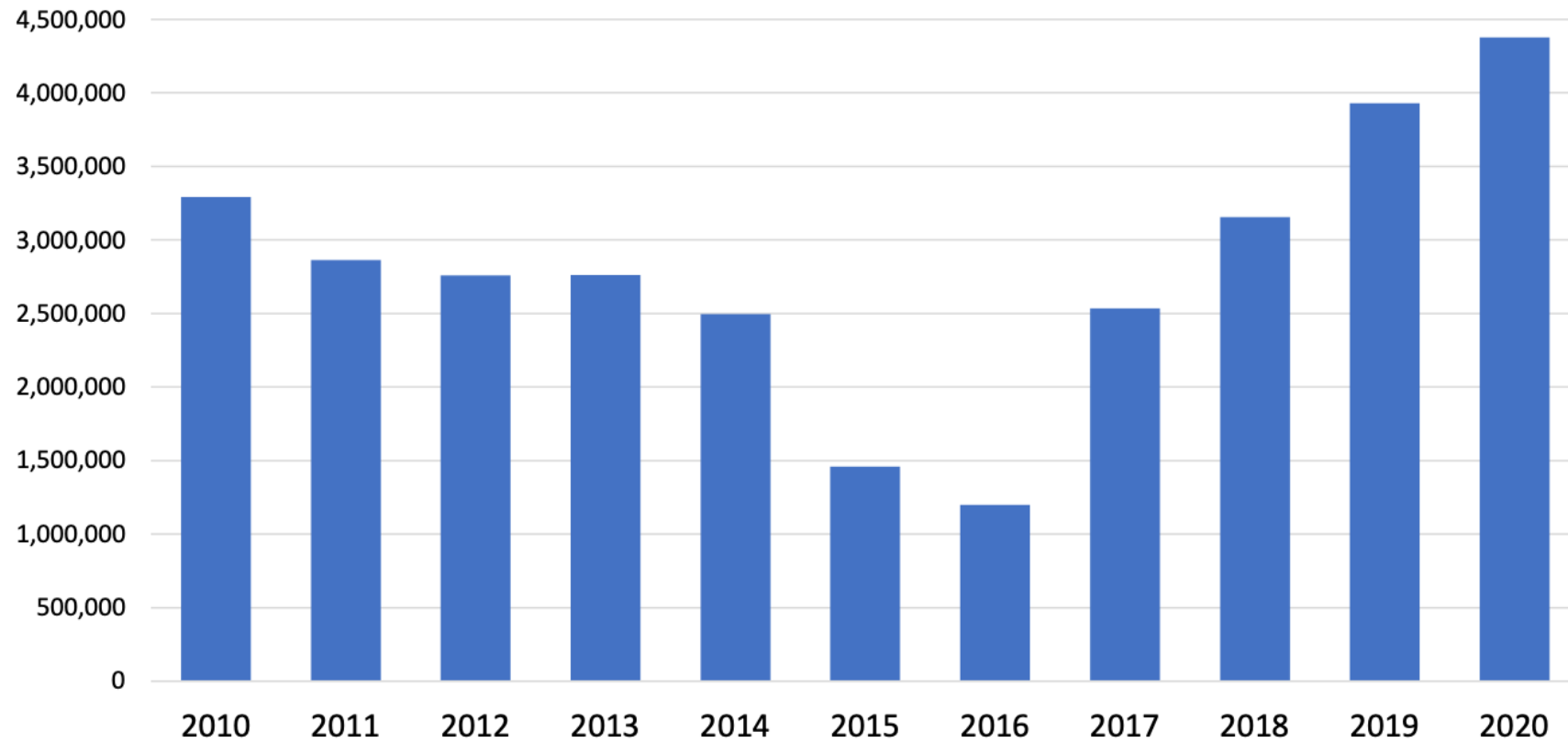
2020-2021: Highway, Ambulance, Sheriff



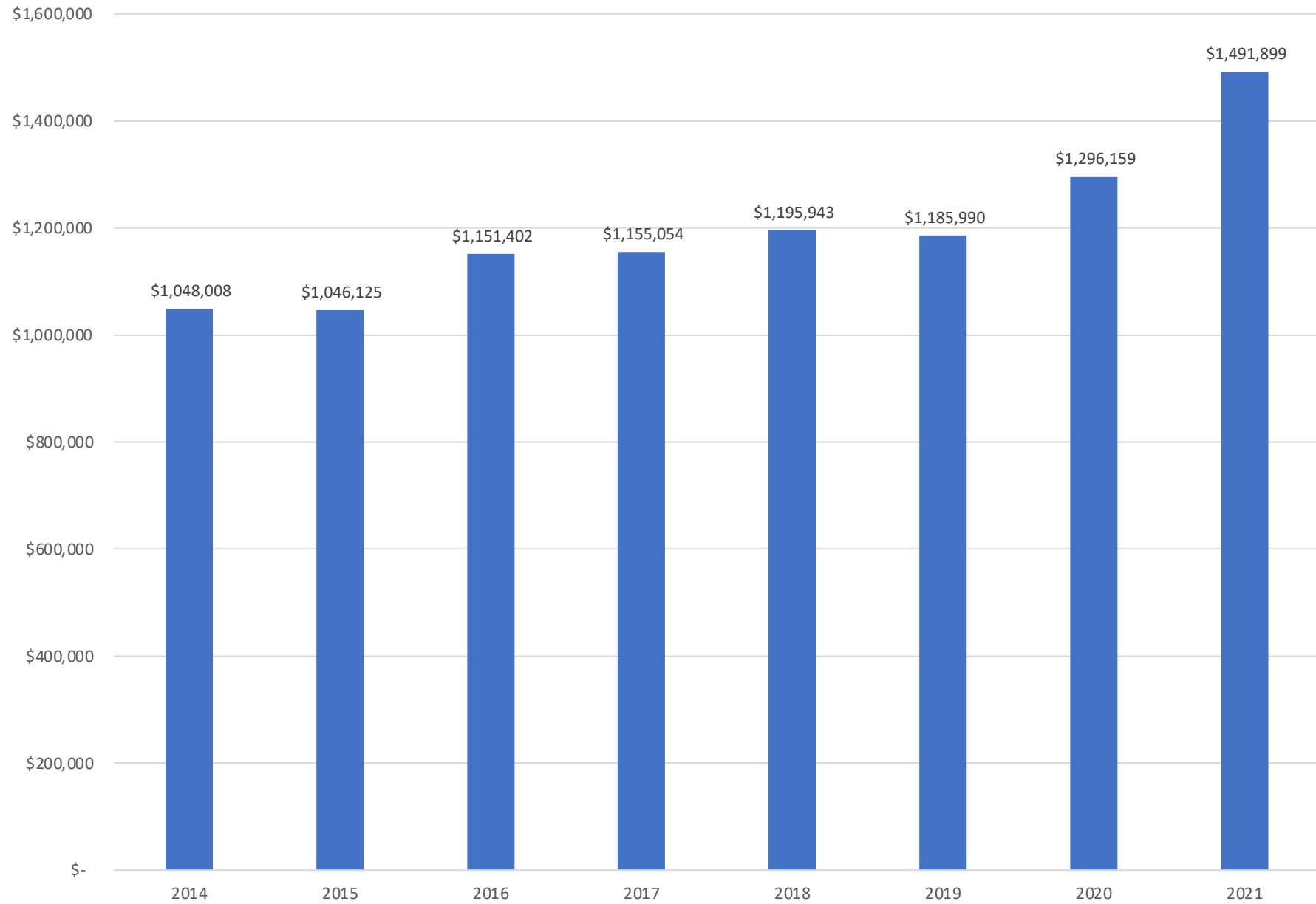
12-Year History - Moody's Rating Changes

2010 – 2015	-	"A1"	
2016 (March)	-	"A1"	
2016 (December)	-	"A2" Negative Outlook	Downgrade
2017	-	"A2" Negative Outlook	
2018 (March)	-	"A3" Removed Negative Outlook	Downgrade
2019 – 2020	-	"A3"	
2022 (May)	-	"A2" Positive Outlook	Upgrade

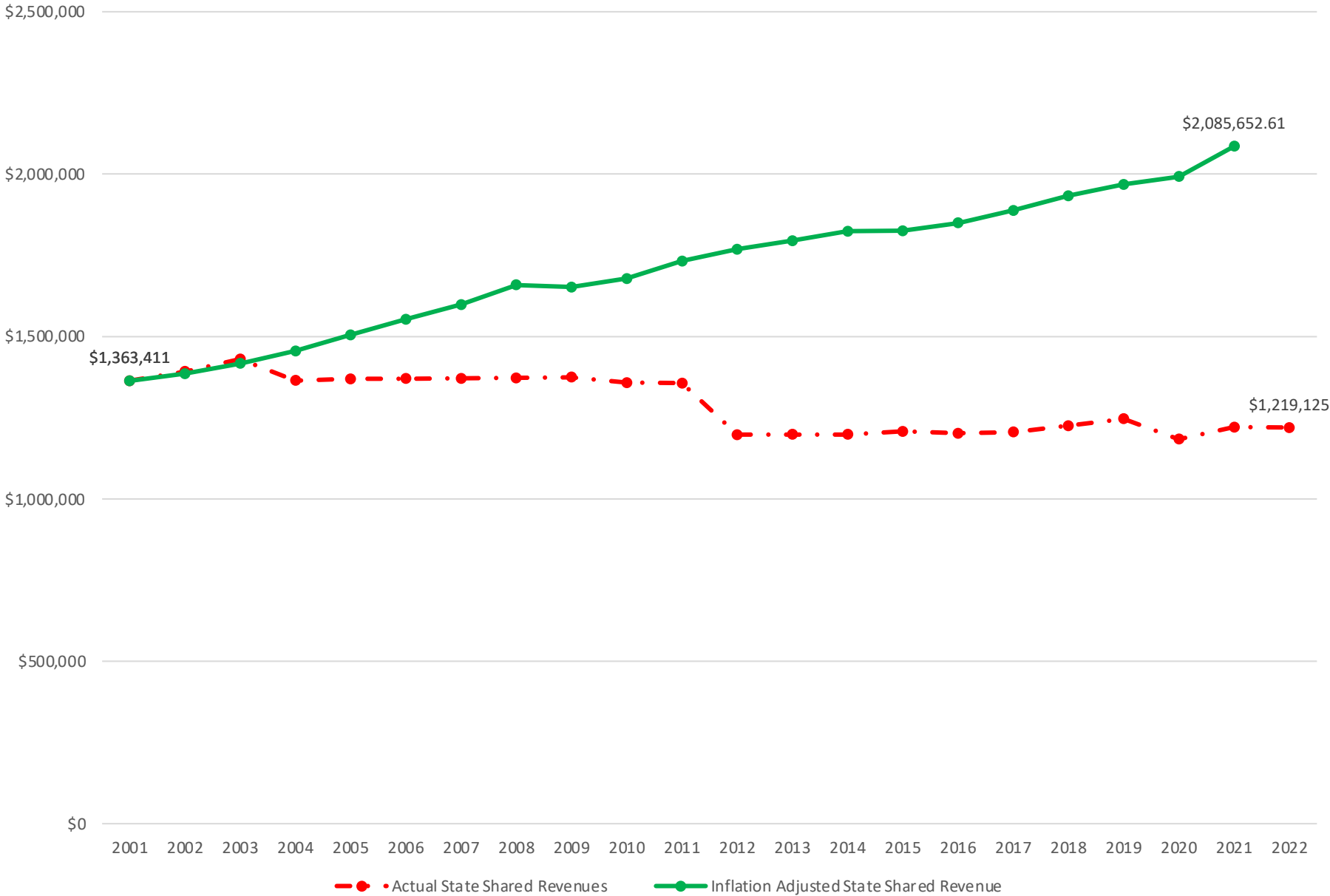
11-Year History - Unassigned General Fund Balance



0.5% Sales Tax Revenue



Inflation Adjusted State Shared Revenue for Richland County



Questions? Feedback?

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: 5-year financial planning worksheet

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	n/a
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: n/a

Background: The attached 5-year financial planning worksheet was last presented to the Finance & Personnel Committee on Tuesday, August 2nd. This document tracks the adjustments that are planned to the adopted 2022 budget over the next 5 years (2023-2027). The document is in flux and under debate in the Finance & Personnel Committee. Currently the worksheet contains the following major changes:

- Wage increases for Pine Valley staff
 - 3.5% in 2023
 - 3.5% in 2024
 - 2% in 2025
 - 1.5% in 2026
 - 1.5% in 2027
- Wage increases for all other staff
 - 4.5% in 2023
 - 3.5% in 2024
 - 3% in 2025
 - 1.5% in 2026
 - 1.5% in 2027
- Health insurance increases
 - 15% in 2023
 - 11% in 2024
 - 10% in 2025
 - 9% in 2024
 - 7% in 2026
- No use of the general fund balance (\$88,000), contingency fund balance (\$300,000), or Pine Valley profits (\$205,000)
- Increases to the operating levy based on net new construction (from \$20,000 in 2023 to \$150,000 in 2027)
- The addition of 1 FTE patrol deputy in the Sheriff's office due to a federal grant (\$98,000 by 2027)
- An increase in tower rental fees for the new emergency communication system (\$110,000 by 2027)
- An additional 0.5 FTE in Child Support (\$25,000 by 2027)
- The reduction of 1 FTE between the Zoning and Land Conservation Departments beginning in 2024 (minus \$60,000)
- The addition of 1 FTE County Maintenance Director in 2027 (\$97,000)
- The addition of 1 FTE Radio Tower Coordinator in 2024 (\$80,000)
- The continuation of 0.5 FTE MIS Assistance in 2025 after ARPA funding runs out (\$24,000)
- Various IT upgrades (\$139,000 by 2027)
- The addition of 1 FTE Finance Officer by 2027 (\$101,000)

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

- The addition of 1 FTE HR Coordinator by 2027 (\$89,000)
- New electronic accounting system in 2027 (\$300,000)
- Contingency fund creation in 2026 (\$100,000)
- Reduction in UW Extension budget beginning in 2024 (minus \$86,000)
- Reduction in Fair budget beginning in 2024 (minus \$15,000)
- Reduction in Symons budget beginning in 2024 (minus \$36,000)
- Reduction in UW-Richland budget beginning in 2025 (minus \$40,000)
- Reduction in Economic Development budget beginning in 2025 (minus \$74,000)
- Reduction in HHS & Veterans Departments beginning in 2024 (minus \$350,000)
- Reduction in Sheriff's, Clerk of Court, Register in Probate, District Attorney, Emergency Management Departments beginning in 2024 (minus \$350,000)
- Reduction in Highway, Courthouse Maintenance, and MIS Departments beginning in 2024 (minus \$350,000)
- Reduction in Administrator, Clerk, Treasurer Departments beginning in 2024 (minus \$200,000)

The resulting budget gaps remaining in 2025 – 2027 include the following

- 2025: \$1,073,576
- 2026: \$2,698,172
- 2027: \$2,562,080

Attachments and References:

10A Financial planning	
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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

2023-2027 Financial Planning Decision Worksheet - DRAFT: (29 July 2022)

Purpose:

This document is intended to track projected revenue and expenditure changes to allow for planned adjustments to services, staffing and operations. This document is intended to focus on the Administrator's and Finance and Personnel Committee's conversations in efforts to prioritize services and expenditures, and to help illustrate and depict the many options and variables encountered through the planning process. This document may capture some capital projects proposed for operational levy. This document's assumptions are built off a balanced 2022 budget (accounting for use of fund balance and onetime revenues). Impacts that create an additional burden on the tax levy are indicated with a positive number; impacts that reduce burden on the levy are indicated with a negative number. Section #1 is built on the premise of COLA increases.

SECTION #1: Forecasted Expenditure Assumptions and Commitments (Organizational Expenditures):

#	Department	Description of proposed action:	Impacts on services:	Financial Impact of Action (+/-) to levy/					
				2023	2024	2025	2026	2027	
A.1	Pine Valley - Projecting Wage Increases	Proposing: 2023 = Step-Increase (2%) + 5% CPI 3.5%; 2024 = Step-Increase (2%) + 5% 3.5 %CPI; 2025 = 4% 2% CPI, 2026 = 3% 1.5% CPI; 2027 = 3% 1.5% CPI	The Counties Strategic Plan includes the goal of reaching our Carlson Market Value by 2025. Guidance from Finance and Personnel included consideration for CPI increases. These together are intended to help keep us complete in recruitment and retention.	\$ 182,617.07	\$ 195,400.27	\$ 119,473.31	\$ 93,189.18	\$ 95,984.85	Action from F+P on July 27th, 2022 to amend increases for 2023 to reflect half of total projected increases. Following years adjusted by administrator to reflect the same.
A.2	Pine Valley - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 13,970.21	\$ 14,948.12	\$ 9,139.71	\$ 7,128.97	\$ 7,342.84	
A.3	Pine Valley - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 11,870.11	\$ 12,701.02	\$ 7,765.76	\$ 6,057.30	\$ 6,239.02	
A.4	Pine Valley - Projecting Health Increases	Estimating: 2023=15%, 2024= 11%, 2025 = 10%, 2024 = 9%, 2026 = 7%	Estimated Employer Contribution for 2022 = \$1,117,745.50	\$ 167,661.83	\$ 141,394.81	\$ 142,680.22	\$ 141,253.41	\$ 119,751.50	
A.5	Pine Valley - Projecting Worker's Compensation Premium Increases	Worker's Compensation Projects on the assumption of a 4.5% increase annually		\$ 6,089.44	\$ 6,808.91	\$ 7,490.64	\$ 8,062.55	\$ 8,678.12	
A.6	Totals:			\$ 382,208.66	\$ 371,253.13	\$ 286,549.64	\$ 255,691.41	\$ 237,996.34	
A.7	Revenue and Reimbursement Absorption	Costs can be covered by revenues without impact on operational tax levy	Impacts ability of transfer of operational surplus to general fund use. Accounting for this in Section #2 "Revenues" line "ee".	\$ 382,208.66	\$ 371,253.13	\$ 286,549.64	\$ 255,691.41	\$ 237,996.34	
A.8	Total Levy Impact			\$ -	\$ -	\$ -	\$ -	\$ -	

B.1	Highway - Projecting Wage Increases	Proposing 2023 = 2 x Step-Increase (4%) + 5% 4.5 %CPI; 2024 = Step-Increase (2%) + 5% 3.5 %CPI; 2025 = Step-Increase (2%) + 4% 3% CPI, 2026 = 3% 1.5% CPI; 2027 = 3% 1.5% CPI	The Counties Strategic Plan includes the goal of reaching our Carlson Market Value by 2025. Guidance from Finance and Personnel included consideration for CPI increases. These together are intended to help keep us complete in recruitment and retention.	\$ 68,870.11	\$ 58,386.55	\$ 53,548.81	\$ 28,380.87	\$ 29,232.29	
B.2	Highway - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 5,268.56	\$ 4,466.57	\$ 4,096.48	\$ 2,171.14	\$ 2,236.27	
B.3	Highway - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 4,476.56	\$ 3,795.13	\$ 3,480.67	\$ 1,844.76	\$ 1,900.10	
B.4	Highway - Projecting Health Increases	Estimating: 2023=15%, 2024= 11%, 2025 = 10%, 2024 = 9%, 2026 = 7%	Estimated Employer Contribution for 2022 = \$430,730.00	\$ 64,609.50	\$ 54,487.35	\$ 54,982.69	\$ 54,432.86	\$ 46,146.97	
B.5	Highway - Projecting Worker's Comp			\$ 1,860.66	\$ 2,080.50	\$ 2,288.81	\$ 2,463.56	\$ 2,651.65	
B.6	Totals:			\$ 145,085.39	\$ 123,216.09	\$ 118,397.46	\$ 89,293.18	\$ 82,167.28	
B.7	Revenue and Reimbursement Absorption		Can be accounted for by revenues and reimbursements, but then results in reduction in maintenance or offset with borrowing. This equates to about 3 miles of resurface. This extends our life cycle plan of 50 year of full replacement, without maintaining short-term borrowing of at least \$500,000 earmarked for roads.	\$ 145,085.39	\$ 123,216.09	\$ 118,397.46	\$ 89,293.18	\$ 82,167.28	
B.8	Total Levy Impact			\$ -	\$ -	\$ -	\$ -	\$ -	

C.1	General - Projecting Wage Increases	Proposing 2023 = 2 x Step-Increase (4%) + 5% 4.5 %CPI; 2024 = Step-Increase (2%) + 5% 3.5 %CPI; 2025 = Step-Increase (2%) + 4% 3% CPI, 2026 = 3% 1.5% CPI; 2027 = 3% 1.5% CPI	The Counties Strategic Plan includes the goal of reaching our Carlson Market Value by 2025. Guidance from Finance and Personnel included consideration for CPI increases. These together are intended to help keep us complete in recruitment and retention.	\$ 336,400.26	\$ 285,192.67	\$ 261,562.42	\$ 138,628.08	\$ 142,786.92	
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2022 Budget Adjustments

C.2	General - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 25,734.62	\$ 21,817.24	\$ 20,009.52	\$ 10,605.05	\$ 10,923.20	
C.3	General - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 21,866.02	\$ 18,537.52	\$ 17,001.56	\$ 9,010.83	\$ 9,281.15	
C.4	General - Projecting Health Increases	Estimating: 2023=15%, 2024= 11%, 2025 = 10%, 2024 = 9%, 2026 = 7%	Estimated Employer Contribution for 2022 = \$1,734,574.38	\$ 260,186.16	\$ 219,423.66	\$ 221,418.42	\$ 219,204.24	\$ 185,836.48	
C.5	General- Projecting Worker's Comp			\$ 8,965.01	\$ 10,024.23	\$ 11,027.88	\$ 11,869.86	\$ 12,776.13	
C.6	Totals:			\$ 653,152.06	\$ 554,995.32	\$ 531,019.80	\$ 389,318.05	\$ 361,603.88	
C.7	Revenue and Reimbursement Absorption through HHS		Not anticipating any ability to absorb additional expenses.						
C.8	Total Levy Impact	These are the individual year additional amounts, they are not the accumulated amounts to show impacts in relation to 2022 as the baseline budget.		\$ 653,152.06	\$ 554,995.32	\$ 531,019.80	\$ 389,318.05	\$ 361,603.88	
C.9	Total Cumulative Levy Impact	This line is intended to show the cumulative impact of the increases in comparison to the 2022 budget to identify needs in filling compounded gap		\$ 653,152.06	\$ 1,208,147.38	\$ 1,739,167.18	\$ 2,128,485.23	\$ 2,490,089.10	
		Consider % wage overestimation on steps, not account for attrition to help buffer underage on health insurance							
D.	Dental	County Premium Contributions to the Dental Plan is fixed at a dollar amount	Any increases are covered by employee premium share, we are not projecting increase in participation	\$ -	\$ -	\$ -	\$ -	\$ -	
E.1	Liability Insurance	Assumes: 10% increase in overall county expenses and a 4.5% increase in premium rates	Insures coverage of liability to county.	\$ 8,176.01	\$ 9,398.33	\$ 10,803.38	\$ 12,418.48	\$ 14,275.05	
E.2	Property Insurance	Assumptions: 10% premium increase, Includes Symons, Campus, and Fair, Base Rate of 2022 used going forward	Insures coverages of buildings.	\$ 6,672.88	\$ 7,340.17	\$ 8,074.18	\$ 8,881.60	\$ 9,769.76	
E.3	Vehicle and Equipment Ins	Premium rate increase of 10% each year	\$100,000 added to overall value every year to vehicle inventory - Increase with (May double with inventory; variable of switching to Aegis)	\$ 3,836.70	\$ 4,024.70	\$ 4,212.70	\$ 4,400.70	\$ 4,588.70	
E.4	Total Levy Impact	These are the individual year additional amounts, they are not the accumulated amounts to show impacts in relation to 2022 as the baseline budget.		\$ 18,685.59	\$ 20,763.20	\$ 18,877.56	\$ 25,700.78	\$ 28,633.51	
E.5	Total Cumulative Levy Impact	This line is intended to show the cumulative impact of the increases in comparison to the 2022 budget to identify needs in filling compounded gap		\$ 18,685.59	\$ 39,448.78	\$ 58,326.35	\$ 84,027.13	\$ 112,660.64	

SECTION #2: Forecasted (Organizational Revenue) Assumptions and Impacts									
#	Department	Description of proposed action:	Impacts on services:	Financial Impact of Action (+ / -) to levy/					
				2023	2024	2025	2026	2027	
aa	Example - Energy Credits from Solar Field towards operations	Revenue flow from energy credits, this projection is built on the assumption of the farm providing electricity to the grid by 01 Jan 2023.	This inflow of revenues to the county is unrestricted and can be used on discretionary operational expenses.	\$ (116,667.00)	\$ (116,667.00)	\$ (116,667.00)	\$ (116,667.00)	\$ (116,667.00)	
bb	TID Ends / Richland Center	New inflow of property tax. This is a small district closing in the City of Richland Center. The city is working with their financial consultants to determine the end of the incremental contribution to infrastructure.	this TID will lead to a small increase in tax base revenue shared with the City and School District. Anticipating a few thousand.	Check with Aaron at the City - Post Audit	\$ -	\$ -	\$ -	\$ -	
cc	Undesignated Fund Balance	Utilization of \$88,285.08 in 2022	With loss of this revenue source, gap is added to future budget years	\$ 88,285.08	\$ 88,285.08	\$ 88,285.08	\$ 88,285.08	\$ 88,285.08	
dd	Contingency Fund Balance	Utilization of \$300,000 in 2022, did not contribute into the fund in 2022	With loss of this revenue source, gap is added to future budget years	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	
ee	Changes in expected revenues from Pine Valley towards general operations	Increase from PV Debt Service Fund (Preliminary is built with \$504,996)	Utilized a surplus in "Debt Service Fund" of \$504,996 in 2022 budget. Anticipating replenishment of only <u>\$300,000 to match historic.</u>	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	
ff	Increase levy limit from net new construction, or allowable min percent	Anticipating a compound impact of continued increase.	Estimation from Derek and Jeff	\$ (20,000.00)	\$ (45,000.00)	\$ (75,000.00)	\$ (110,000.00)	\$ (150,000.00)	Compounded this revenue source to reflect anticipated continued increase from 2022.
			Totals:	\$ 456,618.08	\$ 431,618.08	\$ 401,618.08	\$ 366,618.08	\$ 326,618.08	

SECTION #3: Estimated (Gap) projections for each year from estimated wages and revenue streams:									
				2023	2024	2025	2026	2027	

2022 Budget Adjustments

Totals:	\$ 1,128,455.73	\$ 1,679,214.24	\$ 2,199,111.60	\$ 2,579,130.43	\$ 2,929,367.82
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SECTION #4: Proposed Department and Services (Adjustments and Options): - in this section added expenditures = positive // savings or revenues = negative

#	Department	Description of proposed action:	Impacts on services:	Financial Impact of Action (+ / -) to levy/					
				2023	2024	2025	2026	2027	
1.01	Health & Human Services - Core	Upgrade/Replace Electronic Health Record	To reduce workload for managing paper files and improve efficiencies in case work, billing, and revenue tracking. There will be annual maintenance / support costs once implemented. Partial cost will be able to be recouped in the following year.	\$ -	\$ -	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00	Push implementation out until 2025
1.02	Health & Human Services - Core	Create Custodian Position	Eliminate leased SWWD8 position will create a savings and will be a step closer to sharing maintenance staff between the Courthouse and HHS	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	
1.03	Health & Human Services - Core	Increase to hourly compensatory on-call pay from \$2.00 to \$2.50 (Childhood and Youth Services) = \$11,500 increase	Anticipating to cover this in existing budget and going forward	\$ -	\$ -	\$ -	\$ -	\$ -	
1.04	Health & Human Services - Core	Recruitment and Retention Incentives (proposed dollar amount)	Administrator has been given directives to move forward in 2022	\$ -	\$ -	\$ -	\$ -	\$ -	
1.05	Health & Human Services	Reclassification of the Master-level. Mental Health Therapist \$166.85 w/ no levy impact	Efforts to help with continued struggles in recruitment and retention	\$ -	\$ -	\$ -	\$ -	\$ -	
1.06	Health & Human Services	Reclassification of Mental Health Counselors = (\$2,609.06) w/ no levy impact	Efforts to help with continued struggles in recruitment and retention	\$ -	\$ -	\$ -	\$ -	\$ -	
1.07	Health & Human Services	Reclassification of APS Worker = \$2,240.38 with estimated \$1,680.28 levy impact	Efforts to help with continued struggles in recruitment and retention	\$ 1,680.28	\$ 1,797.90	\$ 1,887.79	\$ 1,982.18	\$ 2,061.47	
1.08	Health & Human Services	Reclassification of APS/Crisis Worker = \$2,240.38 with estimated \$1,680.28 levy impact	Efforts to help with continued struggles in recruitment and retention	\$ 1,680.28	\$ 1,797.90	\$ 1,887.79	\$ 1,982.18	\$ 2,061.47	
1.09	Health & Human Services	Reclassification of CYF Case managers = \$22,324.92 levy impact	Efforts to help with continued struggles in recruitment and retention	\$ 22,324.92	\$ 23,887.66	\$ 25,082.05	\$ 26,336.15	\$ 27,389.60	
1.10	Health & Human Services	Reclassification of CYF Youth Aide Workers = \$4,816.83	Efforts to help with continued struggles in recruitment and retention	\$ 4,816.83	\$ 5,154.01	\$ 5,411.71	\$ 5,682.29	\$ 5,909.59	
1.50	Health & Human Services - Placement Budget	Reduction in the child and adult placement Funds 44 & 54.	These funds are intended to be revolving fund so if placement expensed to not reach or exceed the fund balances in 2022, then the remaining balance can be carried over to the next year with only adding tax levy to return the balance to \$1,485,000. For example in 2021, Placement expenses totaled \$1,214,000. If the allocation to Funds 44 & 54 had been \$1,485,000 then the remaining balance of \$271,000 would carry over to the next year and only \$1,214,000 in tax levy would be needed to top off the funds. What I'm showing in the various cells are estimates but as placements come under control, we should see some carry over.	\$ (100,000.00)	\$ (75,000.00)	\$ (50,000.00)	\$ (25,000.00)	\$ -	

2022 Budget Adjustments

1.90	Health & Human Services	Strategic Plan- Directed reduction of 20% Levy Expenditure = Estimated Amount (\$124,669)	Some of the following would cause and agency hardship. Stephanie and I will continue to look at the budget however we are not confident that we could meet this goal. There would need to be a significant decrease in services offered. <ul style="list-style-type: none"> • Not filling APS/Crisis saves tax levy of \$28,430 • Decreasing technology budget by \$15,594 (this sets us up for higher costs in the future by not upgrading technology in a timely manner) • Decrease Admin Tax levy by \$7976 by maximizing AMSO in the ADRC • Decrease building maintenance by \$8,000 • Decrease Advertising Admin budget by \$2,000 The above is the total amount that we could possibly uncomfortably reduce tax levy in programs. Any further cuts would cause us to have to eliminate programs and cut staff which would then affect our most vulnerable citizens and could cause other expenses to rise, such as high cost placements. Please note that the agency has been working hard over the last three budget cycles to reduce tax levy and we are at a point where we would have to start ending programs which again places more strain on existing programs and would cause costs to increase in other areas, ie placements.					
1.91	Health & Human Services	Directed reduction of \$50,000 Levy	<ul style="list-style-type: none"> • Decrease technology budget by \$15,594 (this sets us up for higher costs in the future by not upgrading technology in a timely manner) • Do not fill vacant APS/Crisis Shared position: savings of \$28,430 • Decrease Admin tax levy by \$5976 by maximizing ADRC AMSO 					
1.92	Health & Human Services	Eliminate non-mandated services of Alcohol and Drug Treatment Court = (\$27,103)	This program was added with the 2022 budget.					
Total projected impact on HHS dept./programs:				\$ (75,497.69)	\$ (48,362.53)	\$ 78,269.35	\$ 14,982.81	\$ 41,427.13
2.01	Highway	Reclassification of Shop Foreman to Parts Superintendent	Reclassification to grade "J". Combined with (Elimination of a Parts Clerk). Action taken by F+ P in June. Anticipating resolution adoption.	\$ 97,686.83	\$ 97,686.83	\$ 97,686.83	\$ 97,686.83	\$ 97,686.83
2.03	Highway	Eliminating Parts Clerk Position	Combined with reclasses of a Shop Foreman	\$ (85,851.62)	\$ (85,851.62)	\$ (85,851.62)	\$ (85,851.62)	\$ (85,851.62)
2.04	Highway	Eliminating Mechanic Position	Reduction of position and operating with one less	\$ (75,426.25)	\$ (75,426.25)	\$ (75,426.25)	\$ (75,426.25)	\$ (75,426.25)
2.02	Highway	Increase office of Office Clerk to 40 hrs weekly	From 35 to assist with parts shop	\$ 9,572.05	\$ 9,572.05	\$ 9,572.05	\$ 9,572.05	\$ 9,572.05
2.06	Highway	Equipment Sale (Surplus Auction Items)	Surplus and underutilized equipment sold on market	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ -
2.07	Highway							
2.90	Highway	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$333,000)	Here I'm going to use the same response as the first question with the bottom line narrative involving road replacement rotation changing. A 20% reduction to levy would equal around \$330,000 less being applied to road replacement. This now equals \$1,261,579.16 being spent annually on road replacement which then equals only 4.3 maybe if you push it 4.4 miles of road being replaced per year. This increases our road replacement rotation to 69 years, allowing roads to sit 49 years past life expectancy.					

2022 Budget Adjustments

2.91	Highway	Directed reduction of (\$50,000) Levy	The highway department will not be able reduce any of its' provided services, man power or equipment replacement because of the simple reason of safety (making sure roads stay open to safely transport people from point A to point B with proper response time to address areas of concern) and currently we do not provide any services that are not mandated or that do not produce revenue. Where you will see the biggest impact with a \$50,000 reduction to levy is in the amount of road we are replacing. Currently the county is on a 55 year rotation to replace all roads at a rate of 5.5 miles of roads replaced a year. 1 mile of roads cost the county roughly \$289,378.03 to replace or \$1,591,579.16 spent annually on all 5.5 miles. With a \$50,000 reduction, ultimately would equal only \$1,541,579.16 being spent on road replacement. This equals only replacing 5.3 miles of road per year which extends our rotation cycle out to 57 years. All of what I just stated translates into the main fact that a road is designed to last roughly only 20 years. If we decide to decrease rather than increase levy than in theory would have roads sitting for 37 years past their life expectancy waiting to be replaced.						
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Total projected impact on HWY dept/program:	\$	(64,018.99)	\$	(54,018.99)	\$	(54,018.99)	\$	(54,018.99)	\$	(54,018.99)
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3.01	Sheriff's Office	Add a Jail Administrator Position	Addition of a Jail Administrator at anticipated grade of "I" with benefits	\$	90,007.54	\$	94,507.92	\$	99,233.31	\$	103,202.65	\$	107,330.75	Need but not recommended under budget constraints
3.02	Sheriff's Office	Reclassification for Clerical	Reclassification of position to grade "F " to "G"	\$	3,889.60	\$	4,084.08	\$	4,288.28	\$	4,459.82	\$	4,638.21	
3.03	Sheriff's Office	818 Position for 2024	COP grant progression (75,50,25) This is a grant position with incrementally reduced state funding			\$	19,300.00	\$	44,425.00	\$	69,292.00	\$	97,956.00	
3.04	Sheriff's Office	Gas expenses increases		\$	20,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00	
3.05	Sheriff's Office	Ammunition increase	Estimating \$500.00 increase per year	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.06	Sheriff's Office	Increases in training expenses (road and jail)	Maintain accreditation requirements and safety protocols.	\$	5,000.00	\$	5,500.00	\$	6,000.00	\$	6,500.00	\$	7,000.00	
3.07	Sheriff's Office	Computer Maintenance	Up keep on sheriff systems	\$	2,000.00	\$	4,000.00	\$	6,000.00	\$	8,000.00	\$	10,000.00	
3.08	Sheriff's Office	Internet costs	This covers courthouse (\$3,000) should this be moved to County Tech	\$	150.00	\$	300.00	\$	450.00	\$	600.00	\$	750.00	
3.09	Sheriff's Office	SRT Equipment	Estimated expense increase to maintain	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.10	Sheriff's Office	Drug Task Force Supply and Equipment	Estimated expense increase to maintain	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.11	Sheriff's Office	Lights increase	Estimated expense increase to maintain	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.12	Sheriff's Office	Telephone	Estimated expense increase to maintain	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.13	Sheriff's Office	Heat (add ambulance costs of bay)	Estimated expense increase to maintain	\$	500.00	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	
3.14	Sheriff's Office	Increases Jail supplies	Estimated expense increase to maintain	\$	1,000.00	\$	1,500.00	\$	2,000.00	\$	2,500.00	\$	3,000.00	

3.90	Sheriff's Office	Strategic Plan- Directed reduction of 20% Levy Expenditure = \$695,524	Significant staff and equipment reductions to an already down to basics budget											
3.91	Sheriff's Office	Directed reduction of \$50,000 Levy	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.											
3.92	Sheriff's Office	Reduction of 1 x Day Patrol Deputy during week days. Estimated at \$78,625.00	Reduction of day patrol presence in community during week days. Places strain on management and mutual aid to respond in need and impacts overall response to calls and police presence in the community.	\$	-	\$	-	\$	-	\$	-	\$	-	Amend reflecting action from 27JUL22 meeting. Amended in July 27th meeting to scratch reduction.

Total projected impact on Sheriff dept/program:	\$	35,039.60	\$	60,684.08	\$	92,163.28	\$	123,351.82	\$	158,344.21
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4.01	Tower / Radio - 911	Maintenance Costs (Increased Tower Rentals, etc.)		\$	-	\$	100,000.00	\$	103,000.00	\$	106,090.00	\$	109,272.70	Best guess until project engineering is complete
4.02	Tower / Radio - 911	Software Refresh	Refresh of operating system.	\$	-	\$	-	\$	200,000.00	\$	-	\$	-	This may be added to short-term borrowing plan, but would displace other expenditures
4.04	Tower / Radio - 911	Contracted Support for GIS ESRI support	Initial build for spillman mapping. \$10,000 plus maintenance. Concerns on where funding comes from.- Need to talk with MIS and Lynn. TBD	\$	10,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	
4.05	Tower / Radio - 911	Split Dispatch from Jail (= 8 dispatchers)	Wages and benefits with consideration for implementing in 2025. Our jail remains in compliance and functional but we struggle with safety and potential burnout from combining our dispatch and jail staff.					\$	523,968.00	\$	550,166.40	\$	577,674.72	
4.06	Tower / Radio - 911	Central Square	Budgeted in fund balance through 911 outlay Fund #42					\$	25,000.00					
4.07	Tower / Radio - 912	County Tower Rentals (Revenues)	TBD - December 2022 Decision	\$	-	\$	-	\$	-	\$	-	\$	-	
4.08	Tower / Radio - 911	Generator Maintenance	Consideration for a maintenance agreement for generator upkeep on all sites.	\$	-	\$	-	\$	-	\$	-	\$	-	
4.09	Tower / Radio - 911	Fiber use costs	Additional fees with fiber hookup to green sites (TBD) December 2022 Decision											

Total projected impact on Tower/ Radio dept/program:	\$	10,000.00	\$	104,000.00	\$	332,000.00	\$	110,090.00	\$	113,272.70
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2022 Budget Adjustments

5.01	Clerk of Court	Reclassification of position to incorporate a Chief Deputy	Possible reclass up to "H" = increase of \$1.90 hourly X 2080	\$ 3,952.00	\$ 4,149.60	\$ 4,357.08	\$ 4,574.93	\$ 4,803.68
5.02	Clerk of Court	Juror Pay increase (current \$16/day) to \$30/day	Anticipating possible no increases, merging trends of reduced trials	\$ -	\$ -	\$ -	\$ -	\$ -
5.03	Clerk of Court	Clear data account (skip tracing)	5% increase - need cost from Stacy	\$ -	\$ -	\$ -	\$ -	\$ -
5.04	Clerk of Court	Mental Evaluations (on competency) \$1,500 to \$2,000 per	increase in requests for Evaluations	\$ 2,000.00	\$ 4,000.00	\$ 6,000.00	\$ 8,000.00	\$ 10,000.00
5.90	Clerk of Court	Strategic Plan- Directed reduction of 20% Levy Expenditure	There is no way the Clerk of Court can reduce its levy by 20 percent unless I create a budgetary fiction and reduce, on paper, the projected amount needed for attorney fees in 2023.					
5.91	Clerk of Court	Directed reduction of \$3,000 Levy Expenditure						

Total projected impact on CoC dept/program:	\$ 5,952.00	\$ 8,149.60	\$ 10,357.08	\$ 12,574.93	\$ 14,803.68
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6.01	County Clerk	Municode - Self-Publishing for codification	Software annual licensing contract, This software allows for continued codification and storage on a web platform for county ordinances.	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
6.02	County Clerk	Record Digitization & Software	This would allow for continued efforts to make resolutions available and searchable on a web platform.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
6.03	County Clerk	Begin charging townships for election services (charges by either service or flat fee service agreement)	Displaces expenses / or labor on townships	\$ (7,500.00)	\$ (7,500.00)	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00
6.90	County Clerk	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in staff hours and accessibility to the public.					
6.91	County Clerk	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.					

Total projected impact on Clerk dept./program:	\$ 5,000.00	\$ 5,000.00	\$ 17,500.00	\$ 16,000.00	\$ 16,500.00
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7.01	Child Support	Addition of a 0.5 FTE staff support position	Clerical assistant at 20 hours per week // of contract	\$ -	\$ -	\$ 23,097.98	\$ 24,252.88	\$ 25,465.53
7.02	Child Support	Estimated increases of \$4,000 in office supply expenses, contracts and equipment needs.	Allows for basic functions and trainings to continue operations.	\$ 4,000.00	\$ 4,120.00	\$ 4,243.60	\$ 4,370.91	\$ 4,502.04
7.90	Child Support	Strategic Plan- Directed reduction of 20% Levy Expenditure	Department is currently operating thin. Additional reductions would require reduction in staffing hours and responsiveness and quality of service.	\$ -	\$ -	\$ -	\$ -	\$ -
7.91	Child Support	Directed reduction of \$2,000 Levy Expenditure	Department is currently operating thin. Additional reductions would require reduction in staffing hours and responsiveness and quality of service.	\$ -	\$ -	\$ -	\$ -	\$ -

Total projected impact on Child Support dept/program:	\$ 4,000.00	\$ 4,120.00	\$ 27,341.58	\$ 28,623.79	\$ 29,967.56
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8.01	Coroner	None at this time - pending service calls.	Reduction in operations levy would impact necessary service hours and likely result in more strain on the Coroner with less funding available for deputy calls.	\$ -	\$ -	\$ -	\$ -	\$ -
8.02	Coroner			\$ -	\$ -	\$ -	\$ -	\$ -
8.90	Coroner	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in hours in deputy support.	\$ -	\$ -	\$ -	\$ -	\$ -
	Coroner	Directed reduction of \$2,000 Levy Expenditure	Reduction in hours in deputy support.	\$ -	\$ -	\$ -	\$ -	\$ -

Total projected impact on Coroner dept/program:	\$ -	\$ -	\$ -	\$ -	\$ -
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9.01	Family Court Commissioner	Increase salary to reflect a COLA	Salaries and Fringe have not been increased in several years. \$27,405.19 annual salary increase by an estimated 3 percent annually.	\$ 822.16	\$ 846.82	\$ 897.63	\$ 951.49	\$ 1,008.58
9.02	Family Court Commissioner	Added Association Dues and Travel Expenses		\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
9.03	Family Court Commissioner	Consideration of added expenditures submitted Child Support Reimbursable	Need to further investigate					
9.90	Family Court Commissioner	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in hours to mandated services placing strain and delays on the court system.					
9.91	Family Court Commissioner	Directed reduction of \$1,000 Levy Expenditure	Reduction in hours to mandated services placing strain and delays on the court system.					

Total projected impact on Family Court dept/program:	\$ 1,022.16	\$ 1,046.82	\$ 1,097.63	\$ 1,151.49	\$ 1,208.58
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2022 Budget Adjustments

10.01	District Attorney's Office								
10.90	District Attorney's Office	Reduce Victim Witness Supervisor Position, estimated at \$78,444.61	Impacts on maintaining Marsy's Law Requirements and protection of rights. This position was approved with the 2023 budget.						
10.91	District Attorney's Office	Strategic Plan- Directed reduction of 20% Levy Expenditure	We would be cutting hours from Victim Witness Coordinator leading added concerns with legal compliance, or from legal secretary impacting prosecution.						
10.92	District Attorney's Office	Directed reduction of \$2,000 Levy Expenditure	We would be cutting hours from Victim Witness Coordinator leading added concerns with legal compliance, or from legal secretary impacting prosecution.						
Total projected impact on DA dept/program:				\$	-	\$	-	\$	-
11.01	Register in Probate	Increases in Attorney Fees due to increase in cases	Anticipation of costs increasing (10% each year)	\$	5,150.00	\$	5,665.00	\$	6,231.00
11.02	Register in Probate							\$	6,884.65
11.90	Register in Probate	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$37,059.45)	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
11.91	Register in Probate	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
Total projected impact on RIP dept/program:				\$	5,150.00	\$	5,665.00	\$	6,231.00
12.01	Register of Deeds	None							
12.90	Register of Deeds	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$6,636.94)	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
12.91	Register of Deeds	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
Total projected impact on ROD dept/program:				\$	-	\$	-	\$	-
13.01	Treasurer's Office	Conversion and increase licensing for Cloud Based Tax Software with LandNav (who bought out GCS). (move from Property Budget)	The existing software will be sun setting in fall of 2023. We may have the ability to stretch conversion fees out over three years.	\$	23,000.00	\$	6,000.00	\$	6,000.00
13.90	Treasurer's Office	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in staff hours and accessibility to the public.						
13.91	Treasurer's Office	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.						
Total projected impact on Treasurer's dept/program:				\$	23,000.00	\$	6,000.00	\$	6,000.00
14.01	Property Lister	Increase to GCS Software Increases = \$3,046.50	This is an annual fee for software licensing that allows the Property Lister to interface with ROD and Treasurer in data flow from deeds to tax statements. This goes away if moved up to line 13.01	\$	-	\$	-	\$	-
14.02	Property Lister			\$	-	\$	-	\$	-
14.90	Property Lister	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$16,997.23)	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
14.91	Property Lister	Directed reduction of \$1,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.	\$	-	\$	-	\$	-
Total projected impact on Property Lister dept/program:				\$	-	\$	-	\$	-
15.01	Land Conservation	Mill Creek Inspections	Hiring an engineer to complete DNR required inspections	\$	-	\$	12,000.00	\$	12,000.00
15.02	Land Conservation	Rent Payment	Reduction in rent payment to move to the courthouse	\$	(11,352.00)	\$	(11,352.00)	\$	(11,352.00)
15.03	Land Conservation	Check with added MIS pieces and licensing expenses for phone systems and work stations.	Included in County Tech Budget and planning	\$	-	\$	-	\$	-
15.04	Land Conservation								

2022 Budget Adjustments

15.90	Land Conservation	Strategic Plan- Directed reduction of 20% Levy Expenditure Reduction Amount	Increase fees for self-compliance for Farmland Preservation. Currently charge \$15 per self-compliance form. If owner has more than 1, the others are \$5. These are doubled if late. Could make it \$15 per self-compliance form and \$30 for late or increase to \$20 and \$40 if late. Could raise the fee for manure storage permits (change via the ordinance). We don't do a lot of them, maybe 1 per year. Would need to check what other counties are charging. Reduction of staff or staff hours is an option. Currently have a vacancy which is hindering technical work essential for the office. If position is not filled or if it is filled and another position is eliminated, it may reduce tax levy but the state staffing grant from DATCP could be affected. Currently, the amount is based on 100% of the county conservationist hours spent on Land conservation issues (currently 95% of time) up to \$75,000. This position must work a minimum of 95% on LCD issues. Every county is guaranteed \$75,000 and 100% of the first position. Then it is supposed to be up 70% of the second position, but because the state never has enough for the whole 70%, they use a complex formula to come up with the amount for the 2nd position. They are based on the previous years salaries and fringes (ie, Sending in for 2023 grant is passed on salaries and fringes from 2021).	\$ -	\$ -	\$ -	\$ -	\$ -	
15.91	Land Conservation	Directed reduction of \$2,000 Levy Expenditure	Increase fees for self-compliance for Farmland Preservation. Currently charge \$15 per self-compliance form. If owner has more than 1, the others are \$5. These are doubled if late. Could make it \$15 per self-compliance form and \$30 for late or increase to \$20 and \$40 if late. Could raise the fee for manure storage permits. We don't do a lot of them, maybe 1 per year. Would need to check what other counties are charging.	\$ -	\$ -	\$ -	\$ -	\$ -	
15.92	Land Conservation	Support staff reduction when settled with Zoning \$59,675.38	Reduction of FTE between the two departments - Request Cathy and Mike	\$ -	\$ (59,675.38)	\$ (59,675.38)	\$ (59,675.38)	\$ (59,675.38)	Recommendation to reduce position
Total projected impact on Land Con. dept/program:				\$ (11,352.00)	\$ (59,027.38)	\$ (65,027.38)	\$ (59,027.38)	\$ (71,027.38)	
16.01	Zoning		Reduced \$30,000 use in Land Information Grant from 2022 re-utilizing this grant becomes questionable in context or meeting grant criteria	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
16.02	Zoning								
16.90	Zoning	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in staff hours and accessibility to the public.						
16.91	Zoning	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours and accessibility to the public.						
16.92	Zoning	Support staff reduction when settled with Zoning	Reduction of FTE between the two departments - Request Cathy and Mike. Experienced						
Total projected impact on Zoning dept/program:				\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
17.01	Veteran's Services	none							
17.90	Veteran's Services	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$18,914.75)	Reduction in purchasing of Memorial Day Flags and Holders or reduction in service hours.		\$ -	\$ -	\$ -	\$ -	
17.91	Veteran's Services	Directed reduction of \$1,000 Levy Expenditure	Reduction in purchasing of Memorial Day Flags and Holders or reduction in service hours.	\$ -	\$ -	\$ -	\$ -	\$ -	
17.92	Veteran's Services	Leave Veterans Benefits Specialist Position Vacant = (23,868.29)	Reduction in services hours and quality of services. Walk-in services would be very limited with most services having to be done by appointment, and appointments made leaving messages and return calls. Office would have more closures when CVSO is travel for training or home-visits. Alternative placement of services in the HHS building may be an option to support with receiving appointments, scheduling and admin receiving paperwork.	\$ -	\$ -	\$ -	\$ -	\$ -	Recommendation to leave benefits specialist position vacant. Amended 27JUL2022 to scratch reduction.
Total projected impact on Veteran's dept/program:				\$ -	\$ -	\$ -	\$ -	\$ -	

2022 Budget Adjustments

18.01	Courthouse Maintenance	Maintenance on entrance doors, contract for inspections	This is an increase in fees to allow for routine service checks on our entry doors of the courthouse. These inspections help ensure the building is secured after business hours.	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	
18.03	Courthouse Maintenance	Energy Audit							
18.03	Courthouse Maintenance	Air renovation and mold mitigation	This project would include inspection, abatement and cleaning to help ensure air quality of the building.						
18.04	Courthouse Maintenance	Addition of Maintenance Director [Strategic Plan: creation of centralized maintenance]	Combined maintenance services and oversight on county facilities and operations.	\$82,837	\$ 86,150.58	\$ 89,596.61	\$ 93,180.47	\$ 96,907.69	Push back implementation until 2027
18.05	Courthouse Maintenance	Generator Maintenance (contract). No current offer.	Consideration for county-wide generator maintenance and upkeep program (consider with radio/tower project).						
18.90	Courthouse Maintenance	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in staff hours, maintenance contracts, supplies and/or accessibility to the public. Reduction in custodial support hours that may degrade building cleanliness.						
18.91	Courthouse Maintenance	Directed reduction of \$2,000 Levy Expenditure	Reduction in staff hours, maintenance contracts, supplies and/or accessibility to the public.						

Total projected impact on CH Maint. dept/program:	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 97,157.69
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19.01	MIS	Reclassification of MIS system Administrator Position - MIS Administrator	Reclassification of the MIS Administrator Position potentially from a "J" to "K". The MIS Systems Administrator position continues to grow in complexity requiring rapidly developing continued education, experience and responsibility.	\$ 3,931.20	\$ 4,127.76	\$ 4,334.15	\$ 4,507.51	\$ 4,687.81	
19.02	MIS	Sheriff Tech / and Radio Tower Coordinator Position	Anticipation of position at possible "I" rating.	\$ -	\$ 79,750.48	\$ 83,738.00	\$ 87,924.90	\$ 91,441.90	Implement 2024
19.03	MIS	Reclassification of MIS Position - MIS Director	Reclassification of the MIS Administrator Position potentially from a "M" to "N". Expectations and responsibility of the department continues to grow in efforts to meet service support expectations.	\$ -	\$ 3,931.20	\$ 4,127.76	\$ 4,292.87	\$ 4,464.59	Implement in 2024
19.04	MIS	MIS Assistant (Continued Contract at 20hrs)	Currently this position is leased and funded through ARPA through 2022; if keep this position leased	\$18,000	\$ 19,080.00	\$ -	\$ -	\$ -	Maintain position under contract
19.05	MIS	MIS Assistant (Continued as new employee 20hrs)	Currently this position is leased and funded through ARPA through 2022; if keep this position leased	\$0	\$ -	\$ 23,595.60	\$ 25,011.34	\$ 26,512.02	Transition in 2025
19.90	MIS	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in staff hours and potential delays in fixing problems.						
19.91	MIS	Directed reduction of \$3,000 Levy Expenditure	Reduction in staff hours and potential delays in fixing problems.						

Total projected impact on MIS dept/program:	\$ 21,931.20	\$ 106,889.44	\$ 115,795.51	\$ 121,736.62	\$ 127,106.32
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20.01	County Tech	Office 365 Licensing (Subscription)	With this the county will have a stronger platform for sharing server access, collaborative projects, efficiencies, and continuity of support programs including video conferencing	\$ -	\$ -	\$ -	\$ 70,488.00	\$ 71,897.76	Push back implementation to 2026
20.02	County Tech	AS400 Cloud Backup	This service backs up our financial and payroll data in cloud storage - vs. historic practice of tape backup; new expense in 2023	\$ 6,000.00	\$ 6,300.00	\$ 6,615.00	\$ 6,945.75	\$ 7,293.04	
20.03	County Tech	Smarsh - Mobile Device	Achieving Mobile Messages and Filtering; new expense in 2023	\$ 5,000.00	\$ 5,150.00	\$ 5,304.50	\$ 5,463.64	\$ 5,627.54	
20.04	County Tech	Jamf- management of updates and apps	Mobile device management (estimating at 5%, but may also have to factor for adding more devices); new expense in 2023	\$ 3,400.00	\$ 3,570.00	\$ 3,748.50	\$ 3,935.93	\$ 4,132.72	
20.05	County Tech	Telephone Licensing - looking to increase at about 7% each year	Current annual expense = \$7,035.00; increase expense at a projected 7% increase	\$ 492.45	\$ 526.92	\$ 563.81	\$ 603.27	\$ 645.50	
20.06	County Tech	New Website - for the county on a platform - Gov Office (example) estimated a 35,000 implementation and \$15,000 annual	Merge with estimates from Clerk's Budget	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 15,000.00	Push back to 2026
20.07	County Tech	VEEAM - server management software - projected increases	Back up of servers. It images all servers in the event of a loss it allows for data and server recovery.	\$ 250.00	\$ 262.50	\$ 275.63	\$ 289.41	\$ 303.88	
20.08	County Tech	Misc. software expenses - Adobe, genome, WebEx, etc. (currently \$2,000) anticipating 5% increase	Adds administrative ease on managing and editing data.	\$ 2,500.00	\$ 2,625.00	\$ 2,756.25	\$ 2,894.06	\$ 3,038.77	
20.09	County Tech	Antivirus - Sophos, changed to a centralized expense vs. department (\$17,000)	Current three year deal			\$ 18,000.00	\$ 18,720.00	\$ 19,468.80	
20.10	County Tech	Barracuda Web-filter	Filters access to inappropriate content and filters malicious emails.	\$ 5,250.00	\$ 5,512.50	\$ 5,788.13	\$ 6,077.53	\$ 6,381.41	
20.11	County Tech	Barracuda Email Archiver	Maintain compliance with open record requests. (would go away with office 365)	\$ 3,480.00	\$ 3,654.00	\$ 3,836.70	\$ 4,028.54	\$ 4,229.96	
20.12	County Tech	Barracuda Email Encryption	Encrypts email. (would go away with office 365)	\$ 12,000.00	\$ 12,600.00	\$ 13,230.00	\$ 13,891.50	\$ 14,586.08	
20.13	County Tech	Security Training and Testing Program	A program would help mitigate threats and data breaches.	\$ 3,000.00	\$ 3,150.00	\$ 3,307.50	\$ 3,472.88	\$ 3,646.52	

2022 Budget Adjustments

20.14	County Tech	Security Cameras and Video Storage	Protects physical infrastructure and mitigates breaches and liabilities.	\$ 500.00	\$ 525.00	\$ 551.25	\$ 578.81	\$ 607.75
20.15	County Tech	Secondary Internet Redundancy	This would be a "small band-width" provider to use as a secondary in the event of outages with primary	\$ 1,000.00	\$ 1,050.00	\$ 1,102.50	\$ 1,157.63	\$ 1,215.51
20.16	County Tech	Ipads for citizen members on Standing Committees	Allows our citizen members on standing committees to fully participate with common access. (anticipating 7) Future funding under capital program.	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -

20.90	County Tech	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction in equipment purchasing, network maintenance, computer replacement, listening, and necessary software supports. Secondary impacts on service delivery, system security, communications, data management, and internal operations.	\$ -	\$ -	\$ -	\$ -	\$ -
20.91	County Tech	Directed reduction of \$5,000 Levy Expenditure	Reduction in equipment purchasing, network maintenance, computer replacement, listening, and necessary software supports. Secondary impacts on service delivery, system security, communications, data management, and internal operations.	\$ -	\$ -	\$ -	\$ -	\$ -

Total projected impact on County Tech dept/program:	\$ 46,372.45	\$ 44,925.92	\$ 65,079.76	\$ 155,626.89	\$ 139,259.19
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21.01	Administration	Creation of Finance Department [Strategic Plan] Addition of 1FTE Finance Officer	Increases financial control and planning and aligns with goals of strategic planning estimated "O" grade = total package of \$100,842.82	\$ -	\$ -	\$ -	\$ -	\$ 100,842.82
21.02	Administration	Creation of HR Department [Strategic Plan] Addition of 1FTE HR Coordinator	Increases HR policy development and consistent employment actions estimated "L" grade = total package of \$89,351.11	\$ -	\$ -	\$ -	\$ -	\$ 89,351.11
	Administration	Creation of HR + Finance Department Combined [Strategic Plan] Addition of 1FTE Finance and HR Coordinator	Increases financial controls and HR practices. Manages admin staff. Estimated "P" Grade. Bridge until possible assessment of 2027.	\$ -	\$ 105,116.60	\$ 110,372.43	\$ 115,891.05	\$ -
21.03	Administration	Staff training and professional development	Additional funds for staff training to encourage more experiences with WACPD and WGFOA and conferences.	\$ 3,500.00	\$ 3,700.00	\$ 3,900.00	\$ 4,100.00	\$ 4,300.00
21.04	Administration	Department head training targeted at leadership and management, including lean process training or UW continuing education certifications in public management or human resources [Strategic Plan]	Southwest Tech Leadership = \$825.00; UW Extension Government Leadership Academy = \$1,200. 5xManagement Personnel per year.	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
21.04	Administration	Proposal for a new ERP System [Strategic Plan]	AS400 support is nearing end - new software / transfer	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
21.05	Administration	Establish a Lapsing Contingency Fund to absorb unforeseen expenditures at the organizational level	Lapsing Amount to hold for use // Assign a Fund Number	\$ -	\$ -		\$ 100,000.00	\$ 100,000.00
21.06	Administration	Utilize remaining Contingency Fund Balance on unforeseen Expenses	Fund #11: Contingency Fund (currently non-lapsing)	Fund Balance	Fund Balance	Fund Balance	\$ -	\$ -

21.90	Administration	Strategic Plan- Directed reduction of 20% Levy Expenditure	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -
21.91	Administration	Directed reduction of \$5,000 Levy Expenditure	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -
21.92	Administration	Reduction of Administrator and Re-establish a Part-time Administrative Coordinator on the County Clerk	Reduction in \$110,611.35	\$ -	\$ -	\$ -	\$ -	\$ -
21.93	Administration	Reduction of Assistant Administrative Coordinator on the County Clerk	Reduction in \$74,124.46. In Levy expenses with impacts on administration management of projects policy, meeting planning and coordination, etc.	\$ -	\$ -	\$ -	\$ -	\$ -
21.94	Administration	Reduction of Part-Time Finance Officer		\$ -	\$ -	\$ (16,000.00)	\$ (16,000.00)	\$ (16,000.00)

Total projected impact on Admin dept/program:	\$ 3,500.00	\$ 108,816.60	\$ 103,272.43	\$ 208,991.05	\$ 583,493.93
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22.01	County Board	Training and Conference	Increased funding to allow for supervisor participation in the WCA COWS in Richland Center		\$ 500.00		\$ 700.00	
22.02	County Board	Training and Conference	Allow for additional training with participation at full conference and legislative session	\$ 5,000.00	\$ 5,500.00	\$ 6,000.00	\$ 6,500.00	\$ 7,000.00
22.03	County Board	Annual Salary for Supervisors	Unknown cost - Currently evaluating the new standing committee structure to determine the effectiveness of meetings and future need for meetings. Eventual action to change from a per diem model of supervisor payment to a annual salary may be a future recommendation.	\$ -	\$ -			

2022 Budget Adjustments

22.04	County Board	Reduction in volume of posting Board minutes in paper	The full publication of the county board resolutions and ordinances will continue to be posted on the County's website. Complete ordinances will remain posted in the paper. Resolutions will be summarized.	\$ (8,400.00)	\$ (8,400.00)	\$ (8,400.00)	\$ (8,400.00)	\$ (8,400.00)
22.90	County Board	Strategic Plan- Directed reduction of 20% Levy Expenditure	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -
22.91	County Board	Strategic Plan- Directed reduction of \$5,000 Levy	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -
Total projected impact on County Board dept./program:				\$ (3,400.00)	\$ (2,400.00)	\$ (2,400.00)	\$ (1,200.00)	\$ (1,400.00)
23.01	Tricounty Airport	Anticipated increase in Operations Costs = Last year's increase % increased out. 2022 annual operation expense of the county = \$27,555.15	Adding operational costs in wages, benefits and routine maintenance expenses. Participation in excepting the FAA grant to build the drainage ditch includes language of required ownership of (Sauk and Richland County). If both owners were to separate from ownership a prorated repayment of acquired funds would be required to the FAA and State DOT. Separation of Richland County with retention of ownership by Sauk may be possible but would require in-depth legal investigation and negotiations with Sauk County.	\$ 8,266.55	\$ 8,679.88	\$ 9,113.87	\$ 9,569.56	\$ 10,048.04
23.02	Tricounty Airport							
23.03	Tricounty Airport							
23.90	Tricounty Airport	Strategic Plan- Directed reduction of 20% Levy Expenditure	Summary of recommended service reductions and operational adjustments in efforts to best provide services.					
23.91	Tricounty Airport	Strategic Plan- Directed reduction of \$2,500 Levy						
	Tricounty Airport	Separation from Airport = (\$27,555.15)						
Total projected impact on TRICTYdept/program:				\$ 8,266.55	\$ 8,679.88	\$ 9,113.87	\$ 9,569.56	\$ 10,048.04
24.01	Ambulance Services	Propose to add 2 new part-time positions	positive impact - will improve our ability to provide inter-facility transports	\$ 25,867.68	\$ 26,426.80	\$ 26,953.02	\$ 26,953.02	\$ 26,953.02
24.02	Ambulance Services	Propose to add 1 new full-time position	positive impact - will improve our ability to provide inter-facility transports	\$ 69,929.27	\$ 70,988.03	\$ 71,984.52	\$ 71,984.52	\$ 71,984.52
24.03	Ambulance Services	Reduce paid on call salary	Will offset increase in full/part time salary	\$ (28,000.00)	\$ (28,000.00)	\$ (28,000.00)	\$ (38,000.00)	\$ (38,000.00)
24.04	Ambulance Services	Cost for utilities in new facility (new expense)	necessary to operate in new facility	\$ 5,635.00	\$ 5,663.17	\$ 5,691.48	\$ 5,719.93	\$ 5,748.52
24.05	Ambulance Services	put aside money for roof project - REC	roof replacement - cost spread out over 4 years	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
24.06	Ambulance Services	Replace Ambulance Cot - (x2)	improve patient/EMT safety when moving patients. Current cots near end of life.	\$ 27,500.00	\$ 30,250.00			
24.07	Ambulance Services	Increased Revenues	With increased staff - ability to perform increased transfers = gaining revenues (estimating 15 transfers per month at Medicaid rate which is the lowest possible at an estimate 73% of clients)	\$ (162,000.00)	\$ (162,000.00)	\$ (162,000.00)	\$ (162,000.00)	\$ (162,000.00)
	Ambulance Services	Annual Capital Outlay Contributions for future capital projects with building, vehicles and equipment.		\$ 41,068.05	\$ 36,672.00	\$ 65,370.98	\$ 75,342.53	\$ 95,313.94
24.90	Ambulance Services	Reduction in all operations	Ambulance does not impact County Operation Levy. No anticipated Levy use. Would see reduction in payroll and administrative support hours. These hours would likely be filled with other department demands and an over secondary reduction is not projected.	\$ -	\$ -	\$ -	\$ -	\$ -
24.91	Ambulance Services	Reduction in Property Insurance	Anticipating a 90/10 split with Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -
24.92	Ambulance Services	Reduction in Liability Insurance	Anticipating a 90/10 split with Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -
24.93	Ambulance Services	Strategic Plan- Directed reduction of (\$5000) Levy	There is no consideration for direct levy in financial projection past completed ambulance garage in 2022.	\$ -	\$ -	\$ -	\$ -	\$ -
Total projected impact on Ambulance dept/program:				\$ 0.00	\$ -	\$ 0.00	\$ -	\$ 0.00
25.01	Emergency Management	Increase in contracted planning services (EMPG)	maintains current level of natural disaster preparedness and response	\$ 965.00	\$ 965.00	\$ 1,254.50	\$ 1,254.50	\$ 1,544.00
25.02	Emergency Management	Cost for utilities in new facility (new expense)	necessary to operate in new facility	\$ 1,075.00	\$ 1,080.37	\$ 1,085.77	\$ 1,091.19	\$ 1,096.64
25.03	Emergency Management	Increase in contracted planning services (EPCRA)	maintains current level of HAZMAT preparedness and response	\$ 841.00	\$ 841.00	\$ 1,093.00	\$ 1,093.00	\$ 1,346.00
25.04	Emergency Management	Add or Contract Position .75 FTE	If we had separated EM Director (displace EMPG contract) = Added position \$40,000	\$ -	\$ -	\$ -	\$ -	\$ -

2022 Budget Adjustments

25.05	Emergency Management	Added Work Space and Equipment	Courthouse Space or Sheriff - depend on placement and requirements of a work station, phone, licensing etc.	\$ -	\$ -	\$ -	\$ -	\$ -	
25.90	Emergency Management	Strategic Plan- Directed reduction of 20% Levy Expenditure	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -	
25.91	Emergency Management	Strategic Plan- Directed reduction of (\$5000) Levy	Summary of recommended service reductions, service fee increase and/or operational adjustments in efforts to best provide services.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on EM Mgmt dept/program:									
				\$ 2,881.00	\$ 2,886.37	\$ 3,433.27	\$ 3,438.69	\$ 3,986.64	
26.01	Pine Valley Community Village:	Strategic Plan- Directed reduction of 20% Levy Expenditure - to previous amount of \$300,000 = (\$60,000)	Pine Valley revenues currently cover all operation expenses with excess. The 2022 budget utilized \$504,996.00 of operational revenues to supplement general operation expenses an additional 20% of anticipated revenues would begin depletion of stored capital and contingency funds. A 20 % increase of the previous \$300,000 utilization would equate to \$60,000 increase.	\$ -	\$ -	\$ -	\$ -	\$ -	
26.02	Pine Valley Community Village:	Contracting all Services to a 3rd party and leasing the facility for a fee	Reduction from estimated \$300,000 (risk) flow to \$150,000 (guaranteed) and reduced need for operations contingency. Recruitment and retention may carry it's own challenges, but those challenges are displaced to the contracted provider.	\$ -	\$ -	\$ -	\$ -	\$ -	
26.90	Pine Valley Community Village:	Strategic Plan- Directed reduction of Levy :	Reference Revenue Section #2						
Total projected impact on Pine Valley:									
				\$ -	\$ -	\$ -	\$ -	\$ -	
27.01	UW Extension Office	Local Cost Share on Contracts, anticipating	3% Increase operation costs	\$ 3,338.85	\$ 3,439.02	\$ 3,542.19	\$ 3,648.45	\$ 3,757.91	Recommend freeze all levy increases
27.02	UW Extension Office								
27.90	UW Extension Office	Reduce all levy funding for 2022 (\$185,651.77)	Displace existing revenues will have staffing impacts on support staff and partial funding for educators, and result in discontinued services to the community. (\$185,651.77). Impacts on grants requiring direct match, in-kind match or coordination of volunteer in-kind match. Indicates impacts of proposal resolution of operating at \$100k of levy in 2024 and \$75k in levy in 2026.	\$ -	\$ (85,651.77)	\$ (85,651.77)	\$ (110,651.77)	\$ (110,651.77)	
27.91	UW Extension Office	Strategic Plan- Directed reduction of 20% Levy Expenditure (\$37,006.43)	<ul style="list-style-type: none"> Office would be open to the public by appointment only Less overall programming and coalition building done by educators as they will be doing more of the workload of support staff, i.e. data management, promotional material design, newsletter development, program material collating and preparation, reduction in access to support of the County Fair, etc. Complete loss of program such as Get Real Reduction in services such as pressure canning testing, assistance with soil sampling, Private Pesticide Applicator Testing County Committee prep and announcement would need to be shifted. Reduced efficiency in departmental financial management 						
27.92	UW Extension Office	Strategic Plan- Directed reduction of Levy \$5,000 :	Reduction in services and hours						
Total projected impact on UWEX dept/program:									
				\$ -	\$ (85,651.77)	\$ (85,651.77)	\$ (110,651.77)	\$ (110,651.77)	
28.01	Fair & Recycling	2 x LTE Staffing for Fair Week (Clerical A)	Outside Hire @ \$11.93 x 40hours	\$ 1,068.93	\$ 1,090.31	\$ 1,112.11	\$ 1,134.35	\$ 1,157.04	
28.02	Fair & Recycling	2 x LTE Staffing for Fair Week (Ground B)	Outside Hire @ \$ 12.88 x 40hours	\$ 1,154.05	\$ 1,177.13	\$ 1,200.67	\$ 1,224.68	\$ 1,249.18	
28.03	Fair & Recycling	8 x LTE Staffing for Fair Week (Resolution commitment from county Board, Committees or Current County Staff	In-house from other departments (reduction in other service hours)	\$ -	\$ -	\$ -	\$ -	\$ -	
28.04	Fair & Recycling	Reclassification on Fair and Recycling Coordinator Positions	Estimated reclassification of an anticipated \$2.00 per hour increase.	\$ 2,080.00	\$ 2,225.60	\$ 2,381.39	\$ 3,572.09	\$ 5,358.13	

2022 Budget Adjustments

28.05	Fair & Recycling	Consideration for a Fair, Recycling and Parks Coordinator	Anticipating 40 hours per week. Anticipating job duties and responsibilities on reclassification reaching +\$4.00 per hour; or adding an part-time clerical support position.	\$ 12,480.00	\$ 13,104.00	\$ 13,759.20	\$ 14,447.16	\$ 15,169.52	
28.07	Fair & Recycling	Fair Contracts	Town and Country Porto-Potty Rental	\$ 1,100.00	\$ 1,155.00	\$ 1,212.75	\$ 1,273.39	\$ 1,337.06	
28.08	Fair & Recycling	Sound Equipment Rental	Increase of rental	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	
	Fair & Recycling	Purchased Mower vs. Lawn Mower Lease (\$3,000)	Would like to absorb those funds into the maintenance line to cover everything that has been cut over the years. We have to have some funds for raising fuel costs, repair and maintenance items, along with the cleaning/paper products for bathrooms, along with instating annual grandstand inspections (Line 28.10)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	
28.09									
28.10	Fair & Recycling	Annual Grandstand inspections and increased costs of fuel and maintenance.	Absorption of 28.09 line savings	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
28.11	Fair & Recycling	Increased on facility rental = \$3,000	Concerns on uniformity for profit vs. non-profit vs. free gate events.						
28.12	Fair & Recycling	Increase on storage rental		\$ (3,568.77)	\$ 3,568.77	\$ 3,568.77	\$ 3,568.77	\$ 3,568.77	
28.13	Fair & Recycling	Increased on gate fees	Recommend not considering this time and planning on slight increase from wristband sales						
28.14	Fair & Recycling	Increased events	Investigating addition of Beer Fest	\$ (1,000.00)	\$ 1,500.00				
28.90	Fair & Recycling	Reduce all levy funding for 2022 (\$15,000)	Displace existing revenues will likely have staffing impacts and ability to coordinate events and manage grounds. @ 32 hours for the week (labor day on Monday) Indicates impacts of proposal resolution.		\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)	Amended
28.91	Fair & Recycling	Strategic Plan- Directed reduction of 20% Levy Expenditure		\$ -	\$ -	\$ -	\$ -	\$ -	
<div> <div>Total projected impact on Fair and Recycling:</div> <div>\$ (245.79)</div> <div>\$ (15,000.00)</div> <div>\$ (15,000.00)</div> <div>\$ (15,000.00)</div> <div>\$ (15,000.00)</div> <div>\$ (15,000.00)</div> </div>									
29.01	Parks Commission	Tax Levy increase	Return Parks budget to 2021 tax levy amount	\$10,000.00-	\$10,000.00-	\$10,000.00-	\$10,000.00-	\$10,000.00-	
29.02									
29.90	Parks Commission	Strategic Plan- Directed reduction of 20% Levy Expenditure = (\$6,000)	The only way to reduce 20% would be to reduce or eliminate money paid to the other parks. Would also reduce replacement of park equipment including playground equipment, picnic tables, etc. would need to increase camping fees (per ordinance). May need to decrease maintenance of parks.						
29.91	Parks Commission	Strategic Plan- Directed reduction of Levy \$5,000 :	Reduce money paid to other parks and increase camping fees						

2022 Budget Adjustments

	Parks Commission	Reduce all Levy on Parks Operations = \$30,000	If this were to happen, all parks including the Pine River trail would be closed. No maintenance so would have to block access to all because of liability of no maintenance. Could try to sell all but the Pine River Trail(railroad has right to take back over at anytime) Rifle range should then be turned over to the sheriffs department and close to the public. Sheriff's department needs a range to maintain firearm requirements. Indicates impacts of proposal resolution - Amended scratch as of 17JUL22 meeting	\$ -	\$ -	\$ -	\$ -	\$ -	Proposed resolution amendment from 27 July 2022
29.92									
Total projected impact on Parks dept/program:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30.01	Symons Recreation Complex	Wage, Dental &Health increases per County Board	City covers 50% operational expenses against section #1	\$ (7,000.00)	\$(7,000.00)	\$(7,000.00)	\$(7,000.00)	\$(7,000.00)	Zero levy contribution by 2024
30.01	Symons Recreation Complex	Partnership with Schools and business for programs/events at Symons.	Additional programming with Schools & Businesses - PE days at SRC, Swimming, Fitness programs, lifeguard classes through schools	\$ (3,000.00)	\$(3,000.00)	\$(3,000.00)	\$(3,000.00)	\$(3,000.00)	
30.01	Symons Recreation Complex	Increase membership and class prices	Raising rates too high can also lose memberships as well. So the lower the percentage of Health and wages each year is better for membership retention.	\$ (11,000.00)	\$(11,000.00)	\$(11,000.00)	\$(11,000.00)	\$(11,000.00)	
30.90	Symons Recreation Complex	Reduce all levy funding for 2022 (\$36,141.61)	Displace existing revenues will likely have staffing impacts. Any reductions we do would be matched by the city to equal = \$68,583 impact on Symons. Such action would require communication with the city. = \$(36,141.61) Indicates impacts of proposal resolution.	\$ -	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	
30.91	Symons Recreation Complex	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction of support staffing and hours of operation.	\$ -	\$ -	\$ -	\$ -	\$ -	
30.92	Symons Recreation Complex	Strategic Plan- Directed reduction of Levy \$5,000 :	Reduction of support staffing and hours of operation.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on Symons dept/program:				\$ (21,000.00)	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	
31.01	UW Campus	Restore to 2020 level	Restore budget to \$60,000	\$(20,000.00)	\$(20,000.00)	\$(20,000.00)	\$(20,000.00)	\$(20,000.00)	
31.02	UW Campus	Reduction to UW occupation of Melville, Classroom, Science Building	County UW relationship. Reduction in 2022 maintenance expenses of \$40k to \$30K = \$10k reduction.	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	
31.90	UW Campus	Stop maintenance apportionments. Remaining (\$40,000) to reduce all levy funding in 2023.	Discontinuing all funding would be a breach of agreement. We would have to end or amend our agreement with the UW System. This would have significant impact on our existing deferred maintenance issues if we were to continue owning buildings. Indicates impacts of proposal resolution.	\$ -	\$ -	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)	
31.91	UW Campus	Strategic Plan- Directed reduction of 20% Levy Expenditure	Continued deferred maintenance, liability and deterioration of property.	\$ -	\$ -	\$ -	\$ -	\$ -	
31.92	UW Campus	Strategic Plan- Directed reduction of Levy \$5,000	Continued deferred maintenance, liability and deterioration of property.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on UW Campus dept/program:				\$ -	\$ (10,000.00)	\$ (40,000.00)	\$ (40,000.00)	\$ (40,000.00)	
32.01	UW Food Services	Food cost increase	Services will reflect higher prices to cover this increase in	\$52,974.00	\$55,622.00	\$58,403.00	\$61,323.00	\$64,389.00	
32.02	UW Food Services	Increase sales prices to cover expenses		\$(52,974.00)	\$(55,622.00)	\$(58,403.00)	\$(61,323.00)	\$(64,389.00)	
	UW Food Services								
32.90	UW Food Services	Reduction of all Levy budgeted amounts: \$5,331.46	Impacts on Nutrition Program Meals; explore option with Pine Valley of other potential vendors. Indicates impacts of proposal resolution.	\$ (5,331.46)	\$ (5,331.46)	\$ (5,331.46)	\$ (5,331.46)	\$ (5,331.46)	Plan with UW occupation and funding transitions. Need to account for future of nutrition program.
32.91	UW Food Services	Strategic Plan- Directed reduction of Levy \$1,000	Reduction of support staffing and hours of operation = loss in revenues.	\$ -	\$ -	\$ -	\$ -	\$ -	
32.92	UW Food Services	Strategic Plan- Directed reduction of 20% Levy Expenditure	Reduction of support staffing and hours of operation = loss in revenues.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on UW Food dept/program:				(\$5,331.46)	(\$5,331.46)	(\$5,331.46)	(\$5,331.46)	(\$5,331.46)	
33.01	Economic Development								

2022 Budget Adjustments

33.02	Economic Development	[Strategic Plan] Incentivize program to promote new home construction and development	Not determine at this time.					
33.03	Economic Development	[Strategic Plan] Broadband expansion throughout the county	Currently have ARPA fund project to address a section. No other operational funds identified at this time.					
33.90	Economic Development	Reduce all levy funding for 2022 (\$72,935.38)	This would have matching impact by the city and would discontinue the operation. We would have to end or amend our agreement with the City. (\$73,859.54) Indicates impacts of proposal resolution.	\$	-	\$ (73,859.54)	\$ (73,859.54)	\$ (73,859.54)
33.91	Economic Development	Strategic Plan- Directed reduction of Levy by 20%						

Total projected impact on Economic Dev:	\$	-	\$ (73,859.54)	\$ (73,859.54)	\$ (73,859.54)	\$ (73,859.54)
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34.01	Southwest Regional Planning Commission	Consideration for ending partnership with Southwest Regional Planning	Anticipated (\$17,500) in reduction from discontinuing membership.					
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Total projected impact on Southwest Regional Planning Commission:	
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Total Impacts from Department Services (Adjustments and Options)	\$	21,519.02	\$	107,320.43	\$	520,474.01	\$	454,041.57	\$	972,713.04
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SECTION #5: Health Insurance Planning and Adjustments

#	Department	Description of proposed action:	Impacts on services:	Financial Impact of Action (+ / -) to levy/				
				2023	2024	2025	2026	2027
101.01	Health Insurance	County commitment to annual dollar amount regardless of increase	Need to be mindful of ACA poverty limits on lowest paying positions = penalty					
101.04	Health Insurance	Premium share adjustment	Need to be mindful of ACA poverty limits on lowest paying positions = penalty					
101.05	Health Insurance	HRA adjustment						
			[strategic goal] evaluate and maintain a competitive insurance program					
	Health Insurance	Plan Design Adjustment	Premium share could be adjusted. Increased costs on higher tier medications can be implemented. Both not recommended at this time. Insurance options will be investigated in 1st quarter 2022 for 2023 implementation. Challenges remain with our high MLR ratio.					

Total Impacts from Health Insurance Planning (Adjustments and Options)	\$	-	\$	-	\$	-	\$	-
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SECTION#6: Options and Resources for Additional Financial Adjustments:

#	Department	Add-in / Take-out/Amendment:	Impacts:	2023	2024	2025	2026	2027
201.01	Tax Deed Sales	Incorporate tax deeds sales	Projection: Could incorporate if we also incorporate making whole, liens, and fees associated. The risk on some is seen as balancing possible revenues. By statute we can only recognize a net gain after 5 years of no claim.	\$ -	\$ -	\$ -	\$ -	\$ -
202.01								
203.01	Sales Tax	Anticipated projections in sales tax compared to 2022	Not recommended at this time	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
204.01	Interest Income	Anticipated projections in interest income from LGIPInvestment Funds	Not recommended at this time	\$ -	\$ -	\$ -	\$ -	\$ -
204.02	Interest Income	Anticipated projections in interest income from PMA Investment Funds	This would lock some of our funds into short-term investments with return at a couple of percent	\$ (40,000.00)	\$ (45,000.00)	\$ (50,000.00)	\$ (55,000.00)	\$ (60,000.00)
205.01	Property Tax	Projected property tax revenue increases from value	Reference Section number two as anticipated increased revenues from Net New Construction	\$ -	\$ -	\$ -	\$ -	\$ -

Amended from an estimated \$5,000 to less conservative projection. Each year remains individual and not compounded.

2022 Budget Adjustments

206.01	Wheel Tax	Amendments in projected wheel tax	Currently applying all revenues to highway road resurfacing (chip seal) for road preservation	\$ -	\$ -	\$ -	\$ -	\$ -	
207.01	Undesignated Fund Spending	General Fund Balance Applied	Estimated \$268,692 in potential cash (non-asset) in staying over the 25% ratio of budgeted expenditures						
208.01	Accounting for additional fund balance return	Recognition of 2021 unaccounted revenues.	Example: HHS Revenue return, Highway Fund, Pine Valley Fund						
209.01	American Rescue Plan	Applied American Rescue Plan to 2022 operations (try to preserve 2million)	Discretionary Funds that may be used for any function other than direct retirement or reduction to existing tax levy. Appropriation of funds from Public Health? -understanding that Public Health remains underfunded.	\$ (877,801.50)	\$ (461,534.67)	\$ (316,009.38)			
		Additional 25,500 from Ambulance	Unless used for some other purpose						
210.01	Opioid Settlement	Utilization of Opioid Settlement Funds	Must be used towards opioid abatement projects.						
211.01	FED Infrastructure Bill	Shovel Ready Grant program to offset road maintenance projects							
212.01	Pine Valley	Increase from PV Debt Service Fund (Preliminary is built with \$504,996)	The preliminary plan is built with full utilization of anticipated fund balance for 2021						
213.01	Pine Valley	Take from PV Contingency Fund: (Balance Amount)	Spend down puts Pine Valley operations at risk if unforeseen financial problem occurs						
215.01	Pine Valley	Take from Capital Improvement Fund (Balance Amount)	Puts Pine Valley at risk of requesting operation levy or additional borrowing for capital improvements and maintenance						
216.01	Housing Authority	Legacy CDBG Funds = Estimated \$80,000	(One time injection) Original intension is for housing.	\$ (80,000.00)					
217.01	Asset Sale	Land And Buildings	Currently do not have valued lands and buildings appraised for sale on market						
217.02	Asset Sale	Equipment	Currently do not have valued equipment appraised for sale on market.						
218.01	Wages and Compensation	Reduce CPI in creases							
218.02	Wages and Compensation	Do not implement higher step increases							
218.03	Wages and Compensation	Delay increases until payroll 13	Implement another step in 2022 and delay additional 7% until July of 2023 [Estimate large numbers, \$100,000 /1%]						
219.01	Wages and Compensation	One Week Holdback 3rd Pay period in June; payroll #13		\$ (114,000.00)					
221.01	Utilization of possible additional Levy Exemption	https://www.revenue.wi.gov/Pages/FAQS/slf-levy.aspx#net8	Some currently unpracticed method of tax levy exemption for Ambulance Capital and Dispatch Expenses in both wages and capital outlay. This becomes an increase to Tax Levy by exemption of the Levy limits imposed by net new construction. Put towards Radio/Dispatch budget.						
222.01	Operational increase from reduction in short-term borrowing	List current items: Possible areas in parks and UW campus	Displace the following operational expenses to increased capital borrowing, or displaced capital borrowing: (Parks) (UW Pine Valley)						
222.01	Approach the Ho-chunk Nation on Grants for Roads	Offset costs on road work and local matches							
223.01	Utilization of Working Lands Fund	Fund #91		\$ (8,173.25)					
224.01	Across Departments	Change news paper job posting requirements	Check Total Distributions to Local Papers	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	
225.01	Referendum	Option to Pursue a Referendum	Currently exploring option						
226.01	Operational Notes	Option to utilize operational notes	Short-term borrowing for operations - not advised as this will be reported to EMA and is not viewed favorably						
Proposal Resolutions									
301.01	HHS and Vets Standing Committee Directive	Reduction in \$350,000 entering into 2024	Reduction in "projected, levy expenses" from HHS and Veterans Services	\$ -	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	

2022 Budget Adjustments

301.02	Public Safety Standing Committee Directive	Reduction in \$350,000 entering into 2024	Reduction in "projected, levy expenses" from Sheriff's Office, Clerk of Courts Office, Corner's Office, Distric Attorney's Office, Register in Probate's Office, and Emergency Management	\$ -	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)
301.03	Public Works Standing Committee Directive	Reduction in \$350,000 entering into 2024	Reduction in "projected, levy expenses" from Highway, MIS and Courthouse Maintenance	\$ -	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)
301.04	Finance and Personnel Standing Committee Directive	Reduction in \$200,000 entering into 2024	Reduction in "projected, levy expenses" from Administrator, County Clerk, County Treasurer, County Board and Ancillary Budgets	\$ -	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)

Total Impacts from Other Resources and Financial Adjustments	\$ (1,149,974.75)	\$ (1,786,534.67)	\$ (1,646,009.38)	\$ (1,335,000.00)	\$ (1,340,000.00)
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Section #7: Estimated Existing Annual Gaps With Proposed Adjustments

Totals:	\$ 0.00	\$ 0.00	\$ 1,073,576.23	\$ 1,698,172.00	\$ 2,562,080.86
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Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: Committee report outline

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	Motion
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: Motion to adopt the Referendum Ad Hoc Committee Report outline for further development

Background: Resolution 22-74 tasks the Referendum Ad Hoc Committee with submitting a recommendation to the Finance & Personnel Committee regarding an operating levy referendum. Based on several points in the resolution and discussion at the July 28th Referendum Ad Hoc Committee meeting, an outline for a report has been created below. After the outline has been adopted/amended, the committee can begin to write the report.

DRAFT REPORT OUTLINE

- Executive summary
- Purpose of the referendum
 - Ballot question, including purpose, length of time, and amount
 - Recommended referendum date
 - State restrictions on raising property taxes
 - How the question was developed
 - Dollar amounts
 - Services
 - Communication with committees and staff
 - Consequences of the referendum passing versus failing
- Education of the electorate
 - Platforms
 - Messaging
- Summary of the County's budget and services provided
 - Total expenses and revenues
 - Trends in various revenue sources
 - Property tax levy impact by department
 - Trends in staffing, wages, and benefits
 - List of services provided
- Operating referendums in other Wisconsin counties

Attachments and References:

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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

<input checked="checked" type="checkbox"/>	No financial impact
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Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

Richland County Referendum Ad Hoc Committee

Agenda Item Cover

Agenda Item Name: Public education

Department	County Board	Presented By:	Shaun Murphy-Lopez
Date of Meeting:	8/8/22	Action Needed:	Motion
Disclosure:	Open Session	Authority:	Resolution 22-74
Date submitted:	8/8/22	Referred by:	None

Recommendation and/or action language: Motion to develop information to educate the public about the work of the Referendum Ad Hoc Committee via radio, newspaper, and social media platforms.

Background: Information about the Referendum Ad Hoc Committee is beginning to be shared via radio, newspaper, and social media platforms. To be proactive, it is recommended that the committee approve information at the next committee for the following platforms:

- **WRCO Radio** – Request a Morning Show segment in late August/early September with Ron Fruit, and develop an outline of talking points for committee approval
- **Newspapers (Richland Observer, Valley Sentinel, Viola Epitaph, La Farge Episcopo)** – Draft a letter from the committee to be published in late August/early September, to be approved at the next committee meeting
- **Social Media (YouTube Video to be shared on Local Facebook Groups)** – Draft an outline of a video to be approved at the next committee meeting, regarding the work of the committee and how we will develop a referendum question for voters

Attachments and References:

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Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)