

# RICHLAND COUNTY

## Referendum Ad Hoc Committee

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December 21, 2022

### NOTICE OF MEETING

Please be advised that the Richland County Referendum Ad Hoc Committee will convene at 5:00 p.m., Thursday, December 22<sup>nd</sup>, 2022 remotely using **WebEx Videoconference**, **WebEx Teleconference**, or **by Phone**. You can find meeting access information at: <https://administrator.co.richland.wi.us/minutes/referendum-ad-hoc-committee/>

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](mailto: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](mailto: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. Results of County Board survey\*
7. Draft referendum report\*
8. Future agenda items
9. 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

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**December 5<sup>th</sup>, 2022**

The Richland County Referendum Ad Hoc Committee convened on Monday, December 5th, 2022, in person and by WebEx.

Committee members present included County Board Supervisors Steve Carrow, Shaun Murphy-Lopez, Bob Frank, Kerry Severson and Mayor Todd Coppernoll.

Also in attendance was Assistant to the Administrator Cheryl Dull taking minutes, Administrator Clinton Langreck and several department heads by WebEx, county employees, general public, County Board Members and WRCO.

Not present: Erin Unbehaun and Dave Turk

1. **Call to Order:** Chair Murphy-Lopez called the meeting to order at 6:32 p.m.
2. **Proof of Notification:** Chair Murphy-Lopez 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:** Chair Murphy-Lopez asked for approval of the agenda. Moved by Supervisor Carrow to approve the agenda as presented, second by Supervisor Severson. All voting aye, motion carried.
4. **Public Comments:** None
5. **Approval of Minutes:** Chair Murphy-Lopez asked for any additions or corrections to the minutes for the October 10th and November 21st meeting. Moved by Supervisor Frank to accept the minutes as presented, 2nd by Mayor Coppernoll. Motion carried
6. **Public education information report:** Chair Murphy-Lopez presented 06a. He made 2 changes to the public education information report. On page 15 there was some changes to the distributions of highway monies. Commissioner Elder explained the yearly expenditures and rotation of equipment replacement. The timeline that has to be met for having the referendum response ready was discussed. Moved by Supervisor Frank to adopt an updated public education information report to use in communicating with the public, committees, boards, agencies, and other bodies, 2<sup>nd</sup> by Supervisor Carrow. All voting aye, motion carried.
7. **Correspondence from committees:**
  - a. Public Works Standing Committee: The response was reviewed. Chair Murphy-Lopez has questions concerning the MIS's response that he needs to discuss with Administrator Langreck after the meeting.
  - b. Others:

Land & Zoning Standing Committee: The response was reviewed. Discussion followed on the increased sanitary filing fee and the GIS savings which can't be predicted at this time.

Public Safety Standing Committee: The response was reviewed. Discussion followed relating to the cutting of staff in Register in Probate would decrease the time needed to bring in revenue. Discussion on the cost of housing inmates vs. moving them out of the County.

Richland Economic Development Board: The response was reviewed; the City of Richland Center is willing to take it on if the position is not funded. Supervisor Severson shared his concerns that the position needs to be kept because the only way to increase taxes is net new construction.
8. **Videos:** Supervisor Turk has submitted 2 video scripts for the Committee to review. He is open to general input and ideas. The Committee suggested photos of departments and workers in those departments as background images. Mayor Coppernoll will reach out to Supervisor Turk to help with videos so they can get them ready.

Moved by Supervisor Frank to give script authority to Supervisor Turk to proceed in setting up videos, 2<sup>nd</sup> by Mayor Coppernoll. All voting aye, motion carried.
9. **Levy referendum materials from other communities:** Supervisor Carrow reviewed the referendums that had been voted on in other municipalities in November. Most passed so it appears people are willing to pay for services in their community. Information is not easy to find once the referendum has been voted on, either they didn't do much to promote it or it was taken down right away.

# Richland County

## Referendum Ad Hoc Committee

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- 10. County Board survey:** Item 10A. Chair Murphy-Lopez reviewed the questions he drew up which were laid out at the last meeting that will be handed out to the County Board at the December 13<sup>th</sup> meeting. They will need to be returned back to Administrative Assistant Dull by the end of the day Thursday, December 15<sup>th</sup>. Discussion followed on the questions and task requests.

How many rows are you comfortable with for ranking your priorities? Frank 35ish; Carrow 40; Murphy-Lopez 30; Coppernoll 35; Severson 35.

Top ranked will not go to referendum, low ranking will go to referendum. After discussion the recommended number of "X" should be 15.

Moved by Supervisor Frank to approve the attached survey as a framework for a final survey to be considered at the next meeting of the Referendum Ad Hoc Committee with simplifying #2, expand #3 choices, 2<sup>nd</sup> by Supervisor Carrow. All voting aye, motion carried.

- 11. Future agenda items:** None

- 12. Adjournment:** Next meeting will be Monday, December 12<sup>th</sup> @ 4:00 pm in the County Board Room. Moved by Mayor Coppernoll to adjourn at 7:53 p.m., seconded by Supervisor Frank. All voting aye, motion carried.

Minutes respectfully submitted by

Cheryl Dull

Richland County Assistant to the Administrator

# Richland County

## Referendum Ad Hoc Committee

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### December 12th 2022

The Richland County Referendum Ad Hoc Committee convened on Monday, December 12th, 2022, in the Richland County Board Room at 118 Seminary St. Richland Center WI 53581 by WebEx.

Committee members present included: County Board Supervisors Steve Carrow, Shaun Murphy-Lopez, Bob Frank, Dave Turk, Kerry Severson and Mayor Todd Coppernoll.

Also in attendance were: Administrator Clinton Langreck taking minutes, and several department heads, county employees, general public, County Board Members and WRCO.

Not present: Erin Unbehaun

1. **Call to Order:** Chair Murphy-Lopez called the meeting to order at 4:11pm
2. **Proof of Notification:** Chair Murphy-Lopez 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:** Chair Murphy-Lopez asked for approval of the agenda. Moved by Supervisor Carrow to approve the agenda as presented, second by Supervisor Severson. All voting aye, motion carried.
4. **Public Comments:** None
5. **Approval of Minutes:** Motion to approve minutes from the December 5<sup>th</sup>, 2022 meeting made by Mayor Coppernoll, seconded by Supervisor Carrow, voice vote, all in favor. Carrow wanted to specify with strike of "counties" be replaced with "municipalities" in his report (motion to amend Carrow, seconded Murphey-Lopez; amendment carried), motion carried.
6. **Correspondence from committees:** Additional correspondences was received by the committee from the Fair and Recycling Committee, Health and Human Services and Veterans Standing Committee, and Public Works Standing Committee. No action taken.  
  
Request from Supervisor Carrow for Administrator Langreck to place the response tracking document into the committee folder.
7. **Videos:** No discussion and no action.
8. **Correspondence from committees:** A review of correspondences was handled in item #6.
9. **County Board survey:** Chair Supervisor-Murphey Lopez presented a draft survey for discussion and possible approval. Supervisor Murphey-Lopez walked the committee through the significant changes to the survey since the previous meeting including: updates to the bar graph showing directive amounts in comparison to voluntary reductions, the second question regarding comfort in engaging in more short-term borrowing to increase revenues, and reviewing the current individual department items for prioritization by the County Board. Discussion on items was had.  
  
Motion by Mayor Coppernoll to adopt the attached survey to be issued to the Richland County Board for feedback on preferences, with amendments of including the striking of the Sheriff's line (\$118K), UW Campus line (\$40) and DA's items as discussed, seconded by Supervisor Carrow, voice vote. Motion Carried.

10. **Future agenda items:** none

11. **Adjournment:** Next meeting will be December 22<sup>nd</sup> @ 5:00 p.m. in the County Board Room. Moved by Supervisor Frank to adjourn at 4:54 p.m., seconded by Supervisor Turk. All voting aye, motion carried.

Minutes respectfully submitted by  
Clinton Langreck  
Richland County Administrator



## Richland County Referendum Ad Hoc Committee

**Agenda Item Name:** Results of County Board Survey

<b>Department</b>	County Board	<b>Presented By:</b>	Shaun Murphy-Lopez
<b>Date of Meeting:</b>	12/22/22	<b>Action Needed:</b>	Motion
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	<a href="#">Resolution 22-74</a>
<b>Date submitted:</b>	12/21/22	<b>Referred by:</b>	12/12/22 meeting

**Recommendation and/or action language:** A motion to accept the results of the County Board survey.

**Background:** At the November 21<sup>st</sup> meeting, the committee approved the following questions to serve as a framework for developing a survey for the County Board.

1. Is the County Board comfortable with raising taxes through additional short-term borrowing for capital projects and court ordered placements?
2. What percent increase in property taxes are County Board members comfortable with?
3. What are the priorities of the County Board for funding?

At the December 5<sup>th</sup> and 12<sup>th</sup> meetings, the committee finalized the survey. The survey was distributed at the December 13<sup>th</sup> County Board meeting. All surveys were returned to Administrative Assistant Cheryl Dull who entered the results into a spreadsheet. Paper copies of the completed survey are available for review in the Administrator/Clerk's office. Final question wording and survey results are included below and in the attachment.

1. On a scale of 1 to 10, with **1 being the least comfortable** and **10 being the most comfortable**, how do you feel about borrowing for the following expenses?

<u>Department</u>	<u>Expenses</u>	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
Highway	Asphalt and equipment	10	10	10	10	8	9	5	5	1	8	8	9	10	10	8	10	9	10	8	8	7	8.2
Health & Human Services	Court ordered placements	10	7	3	10	7	1	5	2	5	7	10	8	7	5	7	10	7	10	10	10	2	6.8
Administration	Property and liability insurance	10	5	3	10	5	3	5	2	5	6	5	5	5	7	8	5	9	10	10	5	3	6.0

2. What **total annual percent change** to the property tax levy are you comfortable with?

District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
5.0%	4.0%	5.0%	10.0%	2.5%	2.5%	5.0%	2.0%	1.0%	3.0%	2.5%	7.5%	5.0%	4.5%	5.0%	7.5%	4.0%	5.0%	7.0%	5.0%	2.5%	4.55%

Count of votes	
5.0%	7
2.5%	4
7.5%	2
4.0%	2
10%	1
7.0%	1
4.5%	1
3.0%	1
2.0%	1
1.0%	1
<b>Total</b>	<b>21</b>

## Richland County Referendum Ad Hoc Committee

3. Please place an X for services you believe should be prioritized. You can mark up to 10 X's.  
Leave all other rows blank.

<u>Services</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Total X's	Ranking
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x	x	x		18	1
Register in Probate - elimination of deputy position	\$ 76,573	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x	x	x		13	2
HWY and MIS - Asphalt and Equipment	\$ 781,558		x	x	x	x		x			x			x	x		x	x	x	x	x		13	2
Symons - reduce all county operation levy to Symons	\$ 36,142	x		x	x	x	x			x					x		x	x	x	x	x		12	4
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	x	x	x	x	x		x					x	x	x				x		x		11	5
HHS - Court Ordered Child Institutional Placement	\$ 200,000			x	x	x	x				x	x	x		x					x		x	11	5
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000			x	x			x			x	x			x	x	x		x	x		x	11	5
HHS - eliminate Treatment Court	\$ 27,103	x					x	x			x		x	x	x	x	x	x			x		10	8
Emergency Management and local planning committee-reduce levy funds for operations, staffing and conferences	\$ 16,580						x		x		x			x	x	x	x	x		x	x		10	8
HHS - elimination of two Mental Health Therapists positions	\$ 116,795			x	x						x	x		x	x	x	x				x	x	9	10
Coroner - reduce levy funds for operations and staffing	\$ 21,180	x	x					x						x		x	x	x					9	10
HHS - Court Ordered Adult Institutional Placement	\$ 200,000			x	x	x					x	x			x		x			x	x		9	10
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959				x	x			x						x	x		x	x		x		8	13
Veterans Service Office - Eliminate Benefits Specialist Position	\$ 22,739	x	x	x											x			x			x		7	14
would be lost if needed to move to ADRC)	\$ 25,033						x					x	x	x	x	x							7	14
HHS - reductions in the Transportation Program	\$ 9,605					x	x							x		x			x				4	16
HHS - reduce the HHS technology budget	\$ 15,594	x										x			x								3	17
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445					x	x	x															3	17
<b>Total X's</b>	<b>\$ 3,281,323</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>8</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>5</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>168</b>	

### Attachments and References:

06A Results	
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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)

*Please return this survey to Administrative Assistant Cheryl Dull by the end of the day on Thursday, December 15<sup>th</sup>.*

**To:** County Board Supervisor

**From:** Referendum Ad Hoc Committee

**Subject:** Survey for the Referendum

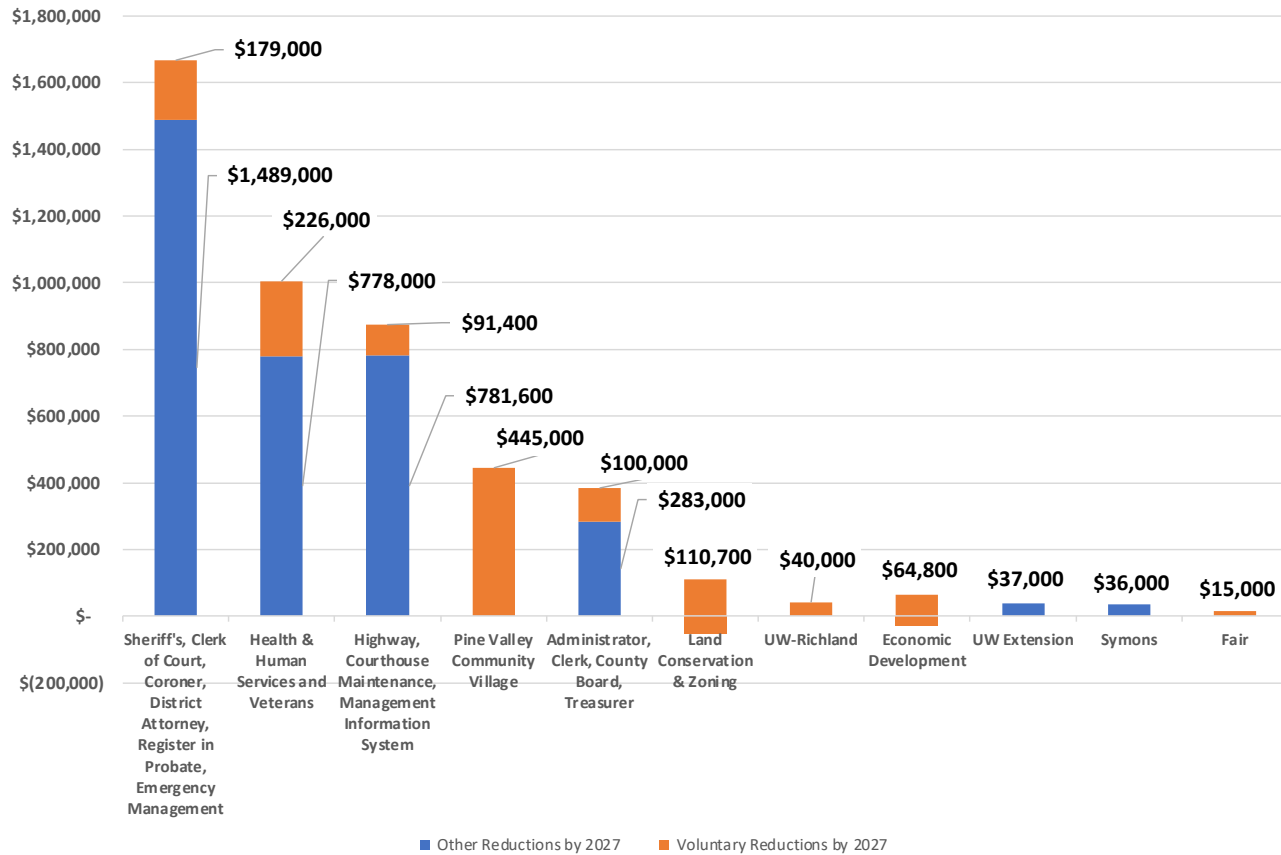
County Board [Resolution 22-74](#) authorized our committee to:

1. Develop and recommend a referendum question
2. Work with committees and departments to develop a cost estimate

Administrator Langreck's 5-year financial plan from August 2022 identified an approximate gap of \$4.6 million by 2027 to keep up with added expenses such as wage and health insurance increases. That gap was filled by County Board Resolutions 22-91, 22-92, 22-93, 22-94, 22-95, and 22-96, which directed committees to identify reductions to the operating levy for County services.

We asked committees and boards to voluntarily identify reductions that could be made permanent, versus those they believed could be placed on a referendum. Most committees made voluntary reductions. Some committees requested that items be placed on a referendum, and some committees declined the invitation to recommend items for a referendum (i.e., other reductions). The chart below shows voluntary versus other reductions.

## Reduction to the Property Tax Levy by 2027



Items in orange are voluntary reductions to the property tax levy by 2027. Items in blue are other reductions.

***First, we would like to ask you to rate your comfort level with shifting portions of the above annual expenses from the operating levy to the short-term borrowing levy:***

Through the process of working with committees and departments, we learned of annual expenses in our operating levy that could be shifted to short-term capital borrowing:

1. Approximately \$1 million of the \$1.6 million **Highway Department's** annual operating levy is devoted to asphalt and equipment purchases.
2. Approximately \$400,000 of the \$2.4 million **Health & Human Services Department's** annual operating levy is devoted to court ordered placements. State statute 67.04(5)(b) allows counties to borrow for this purpose.
3. Approximately \$460,000 **across County departmental budgets** is devoted to property/liability insurance and workers' compensation. State statute 67.04(5)(b) allows counties to borrow for this purpose.

On a scale of 1 to 10, with **1 being the least comfortable** and **10 being the most comfortable**, how do you feel about borrowing for the following expenses:

Department	Expenses	Enter a rating between 1 and 10:
Highway	Asphalt and equipment	<i>Enter answer here:</i>
Health & Human Services	Court ordered placements	<i>Enter answer here:</i>
Administration	Property and liability insurance	<i>Enter answer here:</i>

## Results

<u>Department</u>	<u>Expenses</u>	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
Highway	Asphalt and equipment	10	10	10	10	8	9	5	5	1	8	8	9	10	10	8	10	9	10	8	8	7	8.2
Health & Human Services	Court ordered placements	10	7	3	10	7	1	5	2	5	7	10	8	7	5	7	10	7	10	10	10	2	6.8
Administration	Property and liability insurance	10	5	3	10	5	3	5	2	5	6	5	5	5	7	8	5	9	10	10	5	3	6.0

***Second, we would like to ask you to tell us what percent increase in property taxes are you comfortable with:***

By 2027, we are projecting approximately \$3.3 million in expenses that could be funded with a property tax increase. The current property tax levy is approximately \$10.5 million. This chart illustrates some scenarios:

Annual Tax Levy Change	0%	2.5%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
<b>Difference between 2023 and 2027</b>	<b>\$ -</b>	<b>\$ 1,090,035.35</b>	<b>\$ 2,262,815.63</b>	<b>\$ 3,522,425.98</b>	<b>\$ 4,873,050.00</b>

Question	Answer
What <b>total annual percent change</b> to the property tax levy are you comfortable with?	<i>Enter answer here:</i> _____ %

## Results

District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
5.0%	4.0%	5.0%	10.0%	2.5%	2.5%	5.0%	2.0%	1.0%	3.0%	2.5%	7.5%	5.0%	4.5%	5.0%	7.5%	4.0%	5.0%	7.0%	5.0%	2.5%	4.55%

Count of votes	
5.0%	7
2.5%	4
7.5%	2
4.0%	2
10%	1
7.0%	1
4.5%	1
3.0%	1
2.0%	1
1.0%	1
<b>Total</b>	<b>21</b>

***Third, we would like to ask you to prioritize the following services:***

Services with top rankings will likely be funded with surpluses and additional short-term borrowing (should the County Board be comfortable with additional short-term borrowing). Services with middle rankings will likely be recommended for placement on an operating levy referendum. Services with bottom rankings will likely be permanently cut.

Please place an X in the 3<sup>rd</sup> column for services you believe should be prioritized. You can mark up to 10 X's. Leave all other rows blank.

<u>Service</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.</u>
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000	
Coroner - reduce levy funds for operations and staffing	\$ 21,180	
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580	
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	
HHS - Court Ordered Child Institutional Placement	\$ 200,000	
HHS - eliminate Treatment Court	\$ 27,103	
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445	
HHS - elimination of two Mental Health Therapists positions	\$ 116,795	
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWY and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriff's - reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	
Symons - reduce all county operation levy to Symons	\$ 36,142	
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959	
Veterans Service Office - eliminate Benefits Specialist Position	\$ 22,739	
<b>Total</b>	<b>\$ 3,281,321</b>	



## Results

<u>Services</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>District 1</u>	<u>District 2</u>	<u>District 3</u>	<u>District 4</u>	<u>District 5</u>	<u>District 6</u>	<u>District 7</u>	<u>District 8</u>	<u>District 9</u>	<u>District 10</u>	<u>District 11</u>	<u>District 12</u>	<u>District 13</u>	<u>District 14</u>	<u>District 15</u>	<u>District 16</u>	<u>District 17</u>	<u>District 18</u>	<u>District 19</u>	<u>District 20</u>	<u>District 21</u>	<u>Total X's</u>	<u>Ranking</u>
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x	x	x	x	18	1
Register in Probate - elimination of deputy position	\$ 76,573	x	x		x	x	x	x			x	x		x	x	x				x	x		13	2
HWY and MIS - Asphalt and Equipment	\$ 781,558		x	x	x		x		x		x			x	x		x	x	x	x		x	13	2
Symons - reduce all county operation levy to Symons	\$ 36,142	x		x	x	x	x			x					x		x		x	x	x	x	12	4
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	x	x	x	x	x		x				x	x	x				x			x		11	5
HHS - Court Ordered Child Institutional Placement	\$ 200,000		x	x	x	x					x	x	x		x		x			x		x	11	5
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000		x	x			x				x	x			x	x	x		x	x		x	11	5
HHS - eliminate Treatment Court	\$ 27,103	x				x		x			x		x	x		x	x	x			x		10	8
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580					x		x			x			x	x	x	x	x		x	x		10	8
HHS - elimination of two Mental Health Therapists positions	\$ 116,795		x	x							x	x		x		x	x				x	x	9	10
Coroner - reduce levy funds for operations and staffing	\$ 21,180	x	x					x						x		x	x	x			x	x	9	10
HHS - Court Ordered Adult Institutional Placement	\$ 200,000		x	x	x						x	x			x		x			x		x	9	10
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959			x	x			x							x	x		x	x		x		8	13
Veterans Service Office - Eliminate Benefits Specialist Position would be lost if needed to move to ADRC)	\$ 22,739	x	x	x												x		x		x		x	7	14
	\$ 25,033					x						x	x	x	x	x				x			7	14
HHS - reductions in the Transportation Program	\$ 9,605				x	x							x					x					4	16
HHS - reduce the HHS technology budget	\$ 15,594	x									x			x									3	17
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445			x	x	x																	3	17
<b>Total X's</b>	<b>\$ 3,281,323</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>8</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>5</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>168</b>	

**Thank you for taking our survey!**

## Richland County Referendum Ad Hoc Committee

### Agenda Item Cover

**Agenda Item Name:** Draft referendum report

<b>Department</b>	County Board	<b>Presented By:</b>	Shaun Murphy-Lopez
<b>Date of Meeting:</b>	12/22/22	<b>Action Needed:</b>	Motion
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	<a href="#">Resolution 22-74</a>
<b>Date submitted:</b>	12/22/22	<b>Referred by:</b>	Action at 8/8/22 meeting

**Recommendation and/or action language:** Motion to release the current draft of the Referendum Report for comments and further development, to be considered by the Referendum Ad Hoc Committee at the next meeting.

**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 28<sup>th</sup> Referendum Ad Hoc Committee meeting, an outline for a report was adopted at the August 8<sup>th</sup> meeting. Using the outline below as a starting point, a draft referendum report was developed for the committee's consideration.

REPORT OUTLINE (adopted at August 8, 2022 meeting of the committee)

- 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:**

07A Draft Referendum Report	07B Appendix A Press Release
07C Appendix B Research	07D Appendix C County Board Survey
07E Appendix D Financial Plan	07F Appendix E Levy Referendums

**Financial Review:**

## Richland County Referendum Ad Hoc Committee

### Agenda Item Cover

(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)



# DRAFT

## Tax Levy Referendum Report

Referendum Ad Hoc Committee

First Draft Released: Thursday, December 22, 2022

Final Draft Anticipated for Submittal to the Finance & Personnel Committee: Tuesday, January 3, 2023

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### **Referendum Ad Hoc Committee Members:**

Steve Carrow, Richland County Board Supervisor  
Todd Coppernoll, City of Richland Center Mayor  
Bob Frank, Richland County Board Supervisor  
Shaun Murphy-Lopez, Richland County Board Supervisor  
Kerry Severson, Richland County Board Supervisor  
Dave Turk, Richland County Board Supervisor  
Erin Unbehaun, Richland School District Board President

## Executive Summary

The 7-member Referendum Ad Hoc Committee has proposed a referendum question to be included on the April 3, 2023 ballot, regarding an increase to Richland County's property tax levy. The State of Wisconsin restricts the County Board's ability to raise taxes for operating costs beyond the rate of new construction. However, the County Board can ask to electorate to raise taxes, if it describes the amount of increase, its purpose, and the duration of the tax increase.

The ballot question was developed through extensive research, communication with County committees/boards, and a survey of the preferences of the entire Richland County Board of Supervisors. The committee recommends three main actions for the County Board:

1. **Long-term protection of current service levels in the Sheriff's and Register in Probate Departments**, by shifting specified operating expenses in the Highway, Health & Human Services, and Administration Departments to the short-term borrowing levy.
2. **A referendum question to give voters the option to provide protection for current service levels in various areas**, including Symons Recreation, Family Court, Treatment Court, Emergency Management, Mental Health Therapy, Coroner, UW Extension, Veterans, and Nutrition Program. Cuts in these areas are recommended if the referendum fails.
3. **Near-term reductions in the Health & Human Services Department**, including the elimination of five full-time positions, reduction in the technology budget, and reduction in the transportation program.

Education of the electorate is recommended to take place in partnership with the Wisconsin Counties Association.

## Description of the Referendum

The following description of the referendum includes the ballot question, County Board resolution, referendum date, and restrictions from the State of Wisconsin.

### Ballot Question

The following ballot question is recommended for the voters of Richland County:

*Under state law, the increase in the levy of Richland County for the tax to be imposed for the next fiscal year, 2024, is limited to 1.2%, which results in a levy of \$10,380,997. Shall Richland County be allowed to exceed this limit and increase the levy for the next fiscal year, 2024, for the purpose of maintaining current service levels for Symons Recreation, Family Court, Treatment Court, Emergency Management, Mental Health Therapy, Coroner, UW Extension, Veterans, and Nutrition Program by a total of 10%, which results in a levy of \$11,243,695, and include the increase of \$1,022,154 for fiscal years 2025 through 2027?*

### County Board Resolution

The following resolution is recommended for adoption by the County Board (*forthcoming*).

### Referendum Date

The date recommended for the referendum question is Tuesday, April 4, 2023. This is the last election that will take place before the County Board adopts its budget for 2024.

### State Restrictions

The property tax levy is divided into 2 parts: **operating and debt**. The County does this because the State of Wisconsin has different laws about how the County can levy property taxes for each part:

1. The first law says the County **cannot raise the operating levy at a rate faster than net new construction**.<sup>1</sup> According to the Wisconsin Policy Forum, the State implemented an earlier version of this law in 2006 because property taxes were rising as state shared revenue declined.<sup>2</sup> See Figure 1.
2. The second law (which is in the Wisconsin Constitution<sup>3</sup>) says the County **can raise the debt levy at the rate it chooses**, as long as the total outstanding debt stays below 5% of the value of all property in the County (currently \$67 million). See Figure 2.

Over the past 8 years, **the operating levy has stayed relatively flat (circled in red in Figure 1 below), while the debt levy has risen at a faster pace** to pay for the new building at Pine Valley Community Village (between 2017 and 2018) and highway/building maintenance needs (between 2020 and 2021).

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<sup>1</sup> <https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>

<sup>2</sup> [https://wispolicyforum.org/wp-content/uploads/2018/08/13\\_04-Local-Gov-Finances.pdf](https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf)

<sup>3</sup> See Article XI, Section 2: [https://docs.legis.wisconsin.gov/constitution/wi\\_unannotated](https://docs.legis.wisconsin.gov/constitution/wi_unannotated)

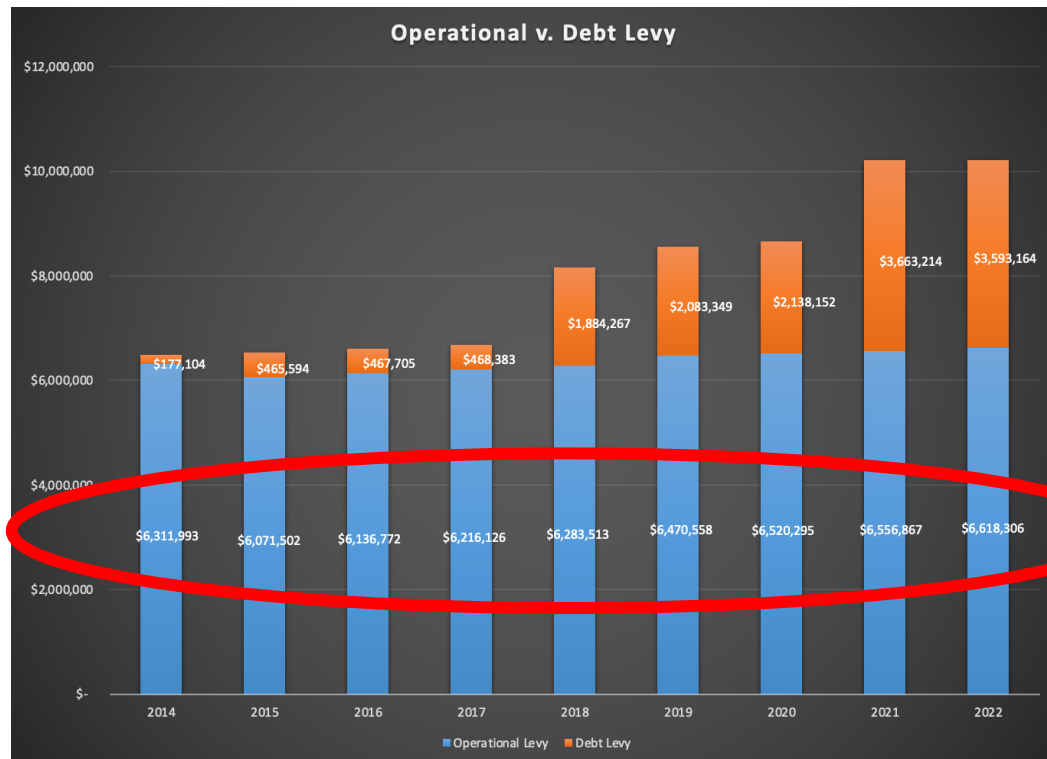


Figure 1. The history of Richland County's property tax between 2014 and 2022.

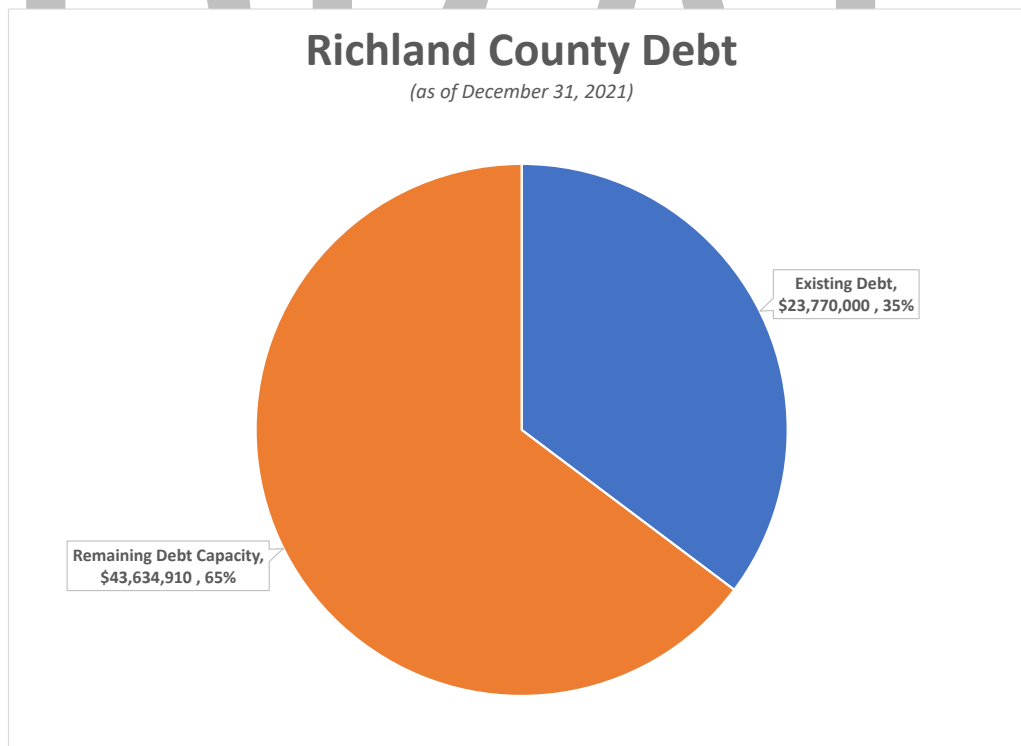


Figure 2. The County's current debt load of \$24 million uses 35% of the allowed debt capacity.



The State of Wisconsin restricts how the County can pose a question to voters. These restrictions are described on the Department of Revenue's website.<sup>4</sup> For example, the County may not ask voters to raise taxes to keep up with rising costs on an ongoing basis (e.g., 4.5% per year). The County may only ask voters for a lump sum amount for the upcoming fiscal year. That amount can be:

- Limited to one year (e.g., 2024)
- Limited to a set number of years (e.g., 2024 – 2027)
- Ongoing

## How the Question was Developed

The question was developed over a 6-month period, between July 2022 and January 2023. The [Referendum Ad Hoc Committee](#) was formed by County Board Resolution Number 22-74 and given the responsibility for developing a question. The process began with a press release and research, following by correspondence with committees/departments. Finally a dollar amount and services for the question were determined using the results of a survey to all members of the Board of Supervisors.

### Press Release and Research

Before developing the question, the committee issued a press release (see Appendix A), and researched Richland County government. Key findings are noted in italics:

- **The County's budget**
  - Number of employees in each department (*Pine Valley Community Village has the highest number of employees*)
  - Revenues vs. expenses in each department (*Pine Valley Community Village and the Health & Human Services Departments have the highest revenues and expenses across the County operation*)
  - History of the tax levy in Richland County (*between 2014 and 2022, the operating portion of the levy remained relatively flat, while the debt portion of the levy rose*)
  - Property tax levy used by each department (*the Sheriff's Department uses the highest amount of property tax levy*)
- **Answers to frequently asked questions**
  - Health & Human Services Department (*most employees are located in the mental health/behavior health unit*)
  - Pine Valley Community Village (*Pine Valley makes an operating profit for the County, which could be used to cover one-third of its annual debt payments if it weren't used to cover operating expenses of other County departments*)
  - State shared revenues (*if adjusted for inflation since 2001, the County would be receiving \$2.3 million in revenues instead of the current \$1.2 million*)

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<sup>4</sup> <https://www.revenue.wi.gov/SLFReportscotvc/exceeding-levy-limits-fact-sheet.pdf>

- Highway department (*the wheel tax makes up 10% of Highway Department revenues, and was used to restart the County's seal coating program*)
- UW-Richland campus (*the State has been reducing the operating budget for the campus, from \$3.1 million in 2012 to \$1.4 million in 2022*).
- Debt (*the County's annual debt payments are projected to be between \$3.6 million and \$3.8 million through 2037*)
- **Comparisons to other counties**
  - Wages (*Richland County's employees are generally paid less than our peer, rural counties*)
  - Staffing levels by department (*Staffing levels are fairly consistent with our peer, rural counties. The exception is the Health & Human Services Department which has higher staffing levels than similar counties.*)
- **Administrator's 5-year balanced financial plan**
  - Projected increases in expenses (*the largest increases compared to 2022 are wages and health insurance*)
  - Projected decreases in expenses (*the largest decrease compared to 2022 is to departments reporting to the Public Safety Committee*)
  - Projected increases in revenues (*the largest increase compared to 2022 is Pine Valley Community Village*)
  - Projected decreases in revenues (*the largest decrease compared to 2022 is the contingency fund*)

Research has been compiled and is included in Appendix B.

#### Communication with Committees & Departments

Committees and their departments were required to respond to Resolutions 22-90 through 22-96, passed by the County Board in August 2022. Each resolution required a report with details as to how each committee would respond to required reductions to the property tax levy. **The amount of each reduction corresponded approximately with the size of each committee's budget, as well as the reductions needed to balance the Administrator's 5-year financial plan.** See Figure 3.

As each report was submitted the Referendum Ad Hoc Committee responded with follow-up questions. The correspondence resulted in several voluntary reductions to the property tax levy between the years of 2024 and 2027. The results are shown in the following chart:

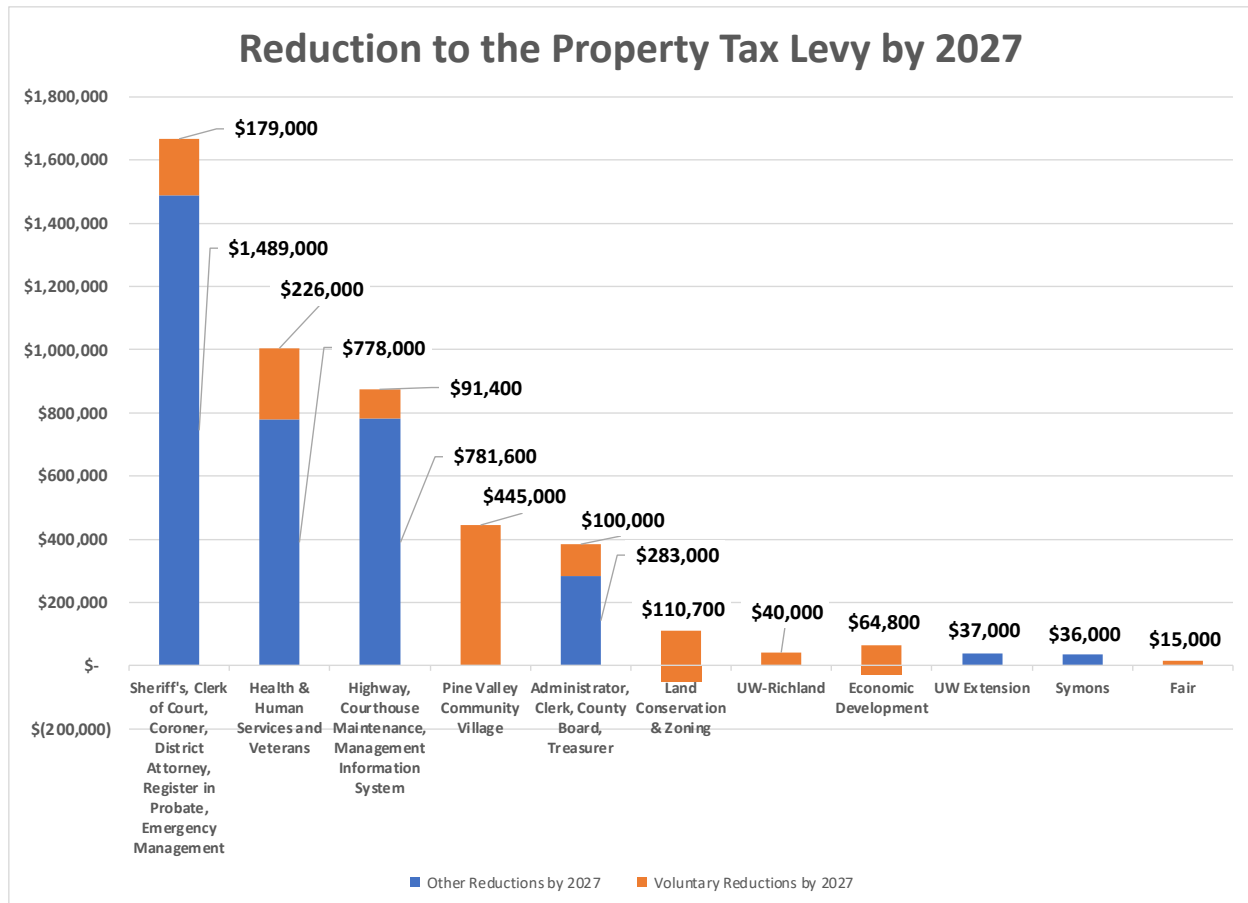


Figure 3. Resolutions passed by the County Board in August of 2022 required reductions to the tax levy to be identified by each committee.

### Dollar Amounts

County Board members were surveyed in December to ask how much of an annual property tax increase they were comfortable with. The chart in Figure 4 was given as a guide.

Annual Tax Levy Change	0%	2.5%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
<b>Difference between 2023 and 2027</b>	\$ -	\$ 1,090,035.35	\$ 2,262,815.63	\$ 3,522,425.98	\$ 4,873,050.00

Figure 4. County Board members were given this chart to survey their opinions about annual tax increases.

All 21 County Board members responded, with the average coming to 4.55%, as shown in Figure 5 (the full results of the County Board survey are included in Appendix C).

Annual Tax Levy Change	0%	2.5%	4.55%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 10,977,750.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,477,237.63	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 11,999,451.94	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,545,427.00	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
Difference between 2023 and 2027	\$ -	\$ 1,090,035.35	\$ 2,045,427.00	\$ 2,262,815.63	\$ 3,522,425.98	\$ 4,873,050.00

Figure 5. On average, County Board members were comfortable with a 4.55% annual property tax increase.

Since the State of Wisconsin does not allow the County to ask for an escalating amount over a series of years, the recommended dollar amount of \$1.02 million was **half of the annual tax increase shown in Figure 5**. There are two opportunities with an amount that is approximately half of the tax increase County Board members are comfortable with:

- This amount is **roughly equal to the annual shared revenues that Richland County would receive from the State of Wisconsin**, if they State had kept up with 2001 levels plus inflation. If the State decides to return to 2001 “plus inflationary” levels, the County Board could choose to make a public commitment to the voters they would not levy the additional amount allowed by the referendum, should it pass.
- The Highway Department’s annual operating levy is approximately \$1.7 million. Approximately \$1 million of that amount includes purchases of equipment and asphalt. If the referendum is approved and the County Board chooses to raise taxes at a targeted 4.5% annual rate, **the additional \$1 million could be raised through increasing the annual short-term borrowing levy** incrementally.

## Services

County Board members were also surveyed in December regarding how they would prioritize services. See Figure 6. Only services that had not been identified as a voluntary reduction in Figure 3 were included in the survey.

<u>Service</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.</u>
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000	
Coroner - reduce levy funds for operations and staffing	\$ 21,180	
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580	
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	
HHS - Court Ordered Child Institutional Placement	\$ 200,000	
HHS - eliminate Treatment Court	\$ 27,103	
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445	
HHS - elimination of two Mental Health Therapists positions	\$ 116,795	
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWY and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriff's - reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	
Symons - reduce all county operation levy to Symons	\$ 36,142	
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959	
Veterans Service Office - eliminate Benefits Specialist Position	\$ 22,739	
<b>Total</b>	<b>\$ 3,281,321</b>	

Figure 6. County Board members were given this chart to survey their opinions about how to prioritize services that had not been voluntarily reduced by committees.

The collective rankings are shown in Figure 7, with the Sheriff's Department being the highest ranked service provided by Richland County.

<u>Services</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	<u>Total X's</u>	<u>Ranking</u>
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x	x	x	x	18	1
Register in Probate - elimination of deputy position	\$ 76,573	x	x		x	x	x	x			x	x		x	x	x				x	x		13	2
HWY and MIS - Asphalt and Equipment	\$ 781,558	x	x	x	x	x	x	x		x	x			x	x	x	x	x	x	x	x	x	13	2
Symons - reduce all county operation levy to Symons	\$ 36,142	x		x	x	x	x			x					x	x		x	x	x	x	x	12	4
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	x	x	x	x	x	x				x	x	x					x			x		11	5
HHS - Court Ordered Child Institutional Placement	\$ 200,000	x	x	x	x					x	x	x		x	x		x		x	x	x	x	11	5
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000		x	x			x				x	x		x	x	x		x	x		x		11	5
HHS - eliminate Treatment Court	\$ 27,103	x					x				x		x	x	x		x	x			x		10	8
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580					x		x			x			x	x	x	x	x		x	x		10	8
HHS - elimination of two Mental Health Therapists positions	\$ 116,795		x	x							x	x		x	x	x				x	x		9	10
Coroner - reduce levy funds for operations and staffing	\$ 21,180	x	x					x						x	x	x	x				x	x	9	10
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	x	x	x							x	x			x	x		x		x	x		9	10
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959				x			x								x	x	x	x		x		8	13
Veterans Service Office - Eliminate Benefits Specialist Position	\$ 22,739	x	x	x												x	x		x		x		7	14
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033					x						x	x	x	x	x			x				7	14
HHS - reductions in the Transportation Program	\$ 9,605				x	x								x									4	16
HHS - reduce the HHS technology budget	\$ 15,594	x									x			x									3	17
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445				x	x	x																3	17
<b>Total X's</b>	<b>\$ 3,281,323</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>8</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>5</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>168</b>	
Item may be legally shifted from operating levy to debt levy																								

Figure 7. Results of the County Board survey show that the Sheriff's Department is the highest priority of the County Board.

The referendum question is written for the express purpose of protecting the top priorities of the County Board. The Sheriff's Department and Register in Probate are not included, because the County Board already has the ability to fund these items without the approval of the electorate. The tool the County Board can use is short-term borrowing.

State statutes allow the County Board to borrow for capital highway projects, court ordered placements, and property/liability insurance. These items are highlighted in blue in Figure 7. They are also not recommended for inclusion in the referendum question because the County Board has other means to levy for these services. By 2027, these categories total approximately \$1.5 million. Should the referendum fail, it is recommended that these priorities be protected from reductions using this tool.

Services in the middle of the grouping are recommended for inclusion on the referendum (listed in order of priority by the County Board):

- Symons Recreation
- Family Court
- Treatment Court
- Emergency Management
- Mental Health Therapy
- Coroner
- UW Extension
- Veterans
- Nutrition

### Consequences of the Referendum Passing vs. Failing

No matter the outcome of a referendum, the Referendum Ad Hoc Committee recommends that three services on the bottom of the chart in Figure 7 be reduced in the coming fiscal year:

- Elimination of five full-time positions in the Health & Human Services Department (HHS)
- Reduction in the technology budget of HHS
- Reduction in the transportation program of HHS

Should the referendum pass, the Referendum Ad Hoc Committee recommends preserving services listed on the referendum. Should it fail, the committee recommends beginning at the bottom of the list and making reductions moving upward, particularly in the years of 2026 and 2027 as the finances of the County tighten further.

Administrator Langreck's 5-year financial plan, as shown in Appendix D, should be used as a guide for this process. Other commitments made by departments and their committees should be adhered to in a good faith effort to protect the top priorities of the County Board.

## Education of the Electorate

Kyle Christianson, the Wisconsin Counties Association's Vice President of Government Affairs, verbally offered the services of their public relations firm to the chair of the Referendum Ad Hoc Committee. The committee recommends engaging with this firm to assist the County in educating the electorate of Richland County.

## Levy Referendums in Wisconsin

Other levy referendums in Wisconsin have been researched by the committee. This research is included in Appendix E.

## Appendix A: Press Release

See attached.

## Appendix B: Research

See attached.

## Appendix C: County Board Survey

See attached.

## Appendix D: 5-Year Financial Plan

See attached.

## Appendix E: Levy Referendums in Wisconsin

See attached.



For Immediate Release

September 10, 2022

Contact: Richland County Board Chair Marty Brewer

608-604-0713

[marty.brewer@co.richland.wi.us](mailto:marty.brewer@co.richland.wi.us)

## Richland County Considers Operating Levy Referendum

### Ad Hoc Committee Leading the Effort

**RICHLAND CENTER, WISCONSIN:** The Richland County Board of Supervisors has directed an ad hoc committee to investigate the possibility of a referendum that would increase the county's operating property tax levy, if passed by Richland County voters.

Two of the goals of the Referendum Ad Hoc Committee are to educate the public about what Richland County government does for the people and why the County is looking into the possibility of a referendum.

Richland County has approximately 280 employees. The vast majority of those exist at Pine Valley Community Village (85), the Health & Human Services Department (75), the Sheriff's Department, (33), and the Highway Department (30). The remaining 57 employees are in smaller departments such as Ambulance, UW-Extension, and many courthouse offices.

The County's employees care for its seniors, people with mental health needs, victims of crime, people traveling on public highways, and many others needing County services.

The County has an annual budget of \$36 million, with the majority of funds coming from federal and state sources. \$10 million comes from Richland County property taxpayers every year. Some departments such as the Sheriff's Department rely heavily on property tax revenues. Others such as the Health and Human Services and Highway Departments rely less on property taxes, but need local monies to match revenues from the federal government and State of Wisconsin.

Since at least 2003, the State of Wisconsin has been reducing its shared revenues, which returns the income and sales taxes it collects to local governments. In 2001, Richland County government received \$1.36 million. By 2022, that number had fallen to \$1.22 million. If adjusted for inflation, that amount today would be \$2.27 million.

The State of Wisconsin has two laws that limit the amount of property tax a local government can levy. The first law says the County cannot raise the levy for operating expenses at a rate faster than new construction, unless the voters approve an operating levy increase through a referendum (*Wisconsin Statute 66.0602*). In Richland County, this is about 0.5% per year. The second law says the County Board can raise the levy for debt, as long as it stays below 5% of the value of all property in the County (*Wisconsin Constitution, Article XI*).

The County Board has raised the levy for debt in recent years to build a new nursing home and fix our roads. But the County Board has not been able to raise the levy for operating expenses, and as a result has reduced wage increases and health insurance benefits for employees, which has increased employee turnover rates to an unsustainable level.



The County Administrator has created a 5-year financial plan that estimates an approximate \$4 million budget gap that will occur to keep up with rising costs by 2027, including regular pay raises for employees. The County Board has directed its departments to identify how it will respond to necessary budget cuts.

The next job of the Referendum Ad Hoc Committee is to work with County departments to better understand which budget cuts can be made permanent, and which may be placed on a referendum to increase the operating property tax levy. If the committee decides voters should have a voice in determining whether budget cuts should be made permanent, it will make a recommendation to the Richland County Finance & Personnel Committee.

The Referendum Ad Hoc Committee welcomes questions and thoughts from the public as it investigates the possibility of a referendum. The public may contact Committee Chair Shaun Murphy-Lopez at 608-462-3715 or [shaun.murphy@co.richland.wi.us](mailto:shaun.murphy@co.richland.wi.us), or visit the committee's website at <https://administrator.co.richland.wi.us/minutes/referendum-ad-hoc-committee/>.

[www.co.richland.wi.us](http://www.co.richland.wi.us)

181 West Seminary Street, Richland Center, WI 53581

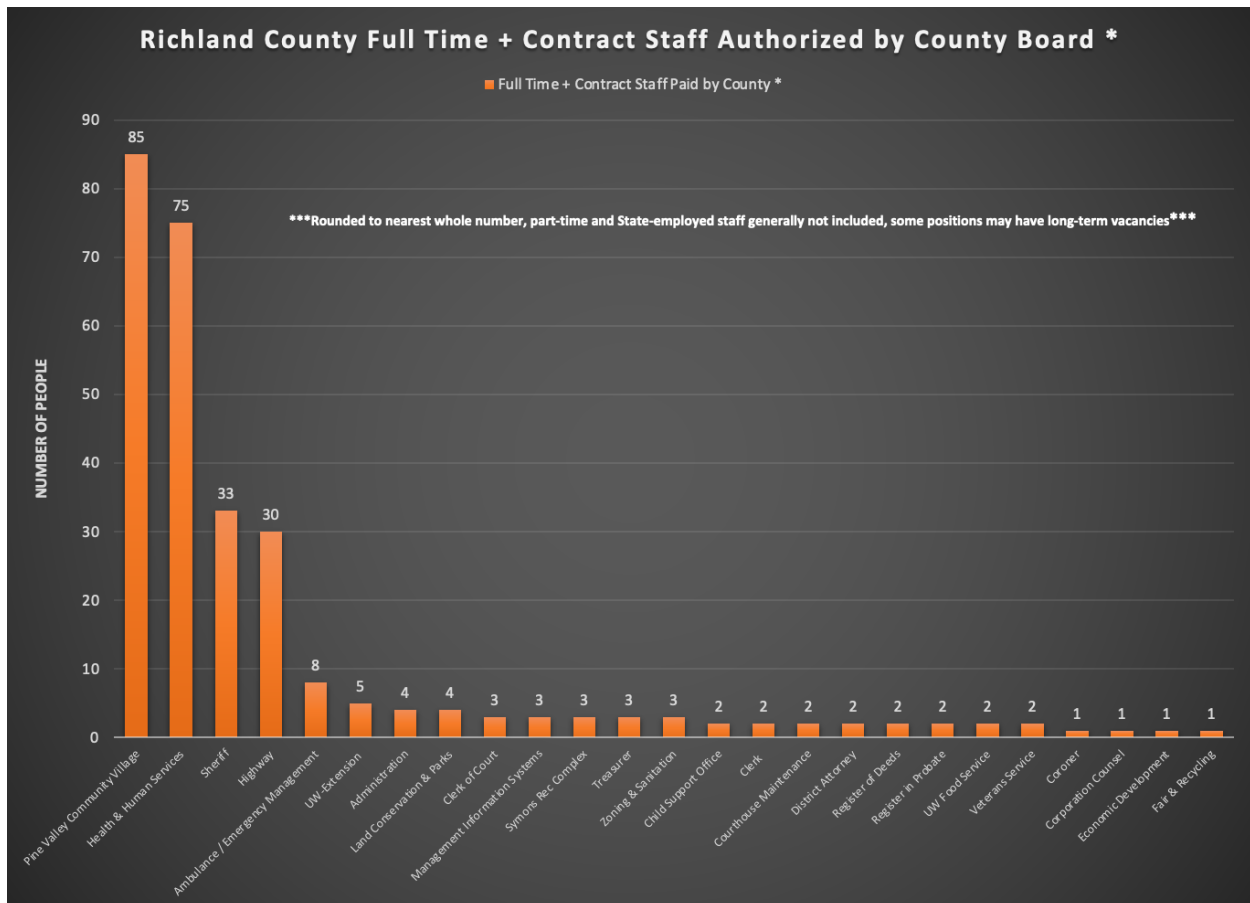
## Research

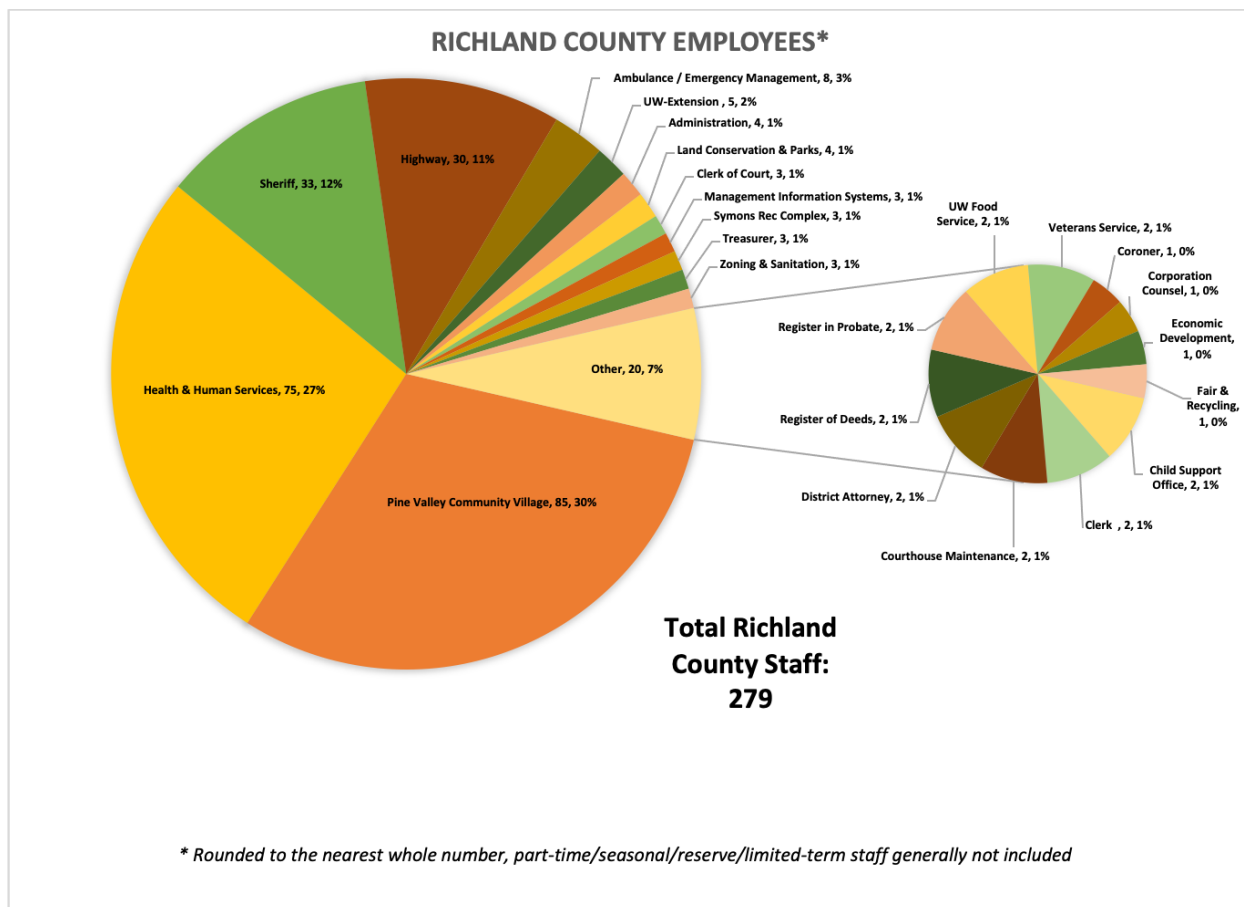
The following research provides educational context for the work of the Richland County Referendum Ad Hoc Committee, and has the following primary purposes:

1. To serve as the basis for educational materials to be developed by the Committee so the public can better understand our mission
2. To be used as a tool for communication with County departments/committees, as well as other government agencies and their representatives

### Introduction

The Richland County Referendum Ad Hoc Committee is *considering the idea of a referendum* so the voters can decide if the County's operating levy should be increased to maintain current staffing levels and services. **Staffing levels currently look like this:**





The County has a total budget of \$36 million in the current 2022 calendar year. **The budget is balanced, meaning \$36 million in expenses matches \$36 million in revenues.**

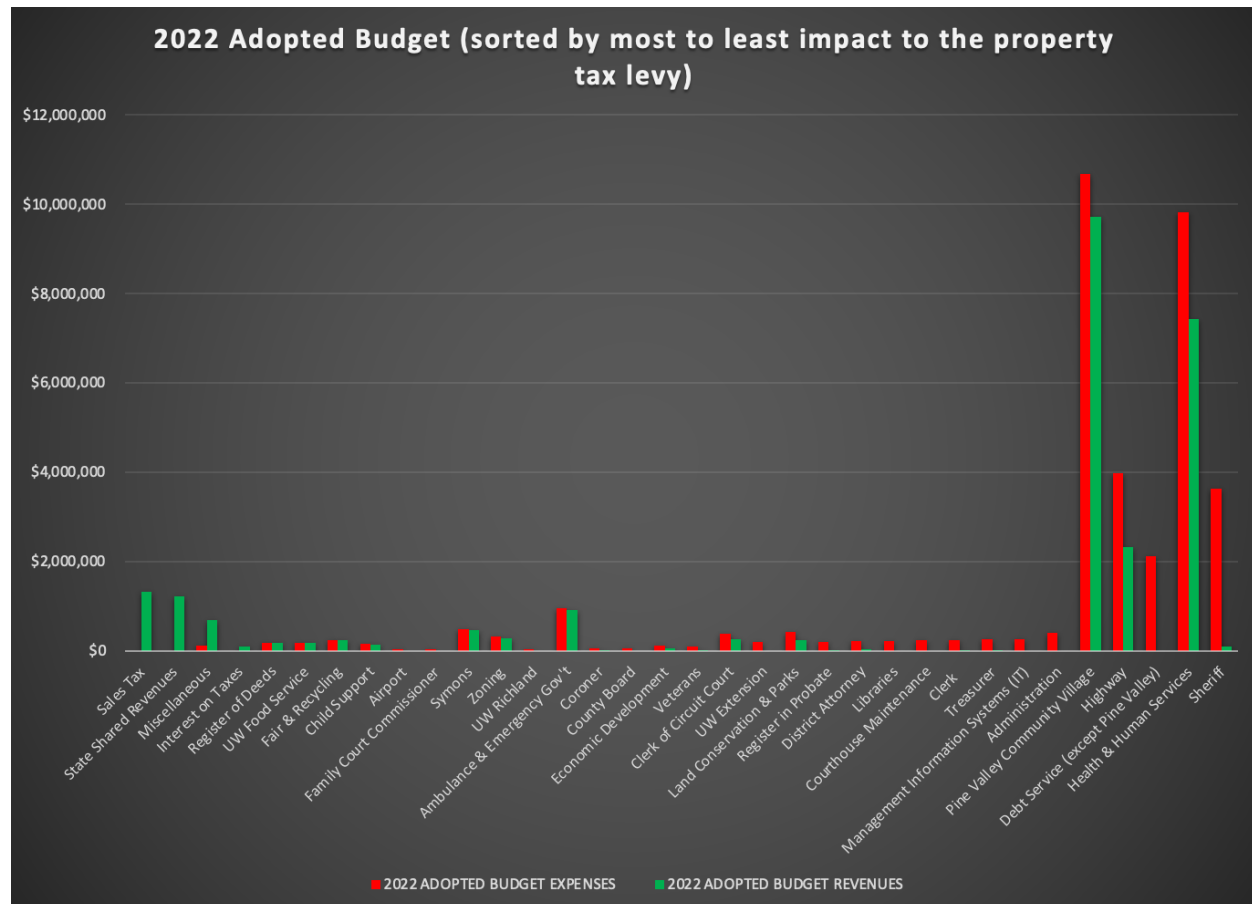
## Revenues vs. Expenses

Most County budget revenues come from other governments, typically at the federal and state levels. Some departments bring in significant amounts of revenue to offset County expenses. For example,

- The **federal government** pays for patient care at **Pine Valley Community Village**
- The **federal and state governments** pay for programming in the **Health & Human Services Department** (i.e., mental health, economic support, aging and disability resources, child protection, public health)
- The **state government** pays the **Highway Department** to maintain state-owned highways (e.g., US Highway 14, Wisconsin Highway 60)

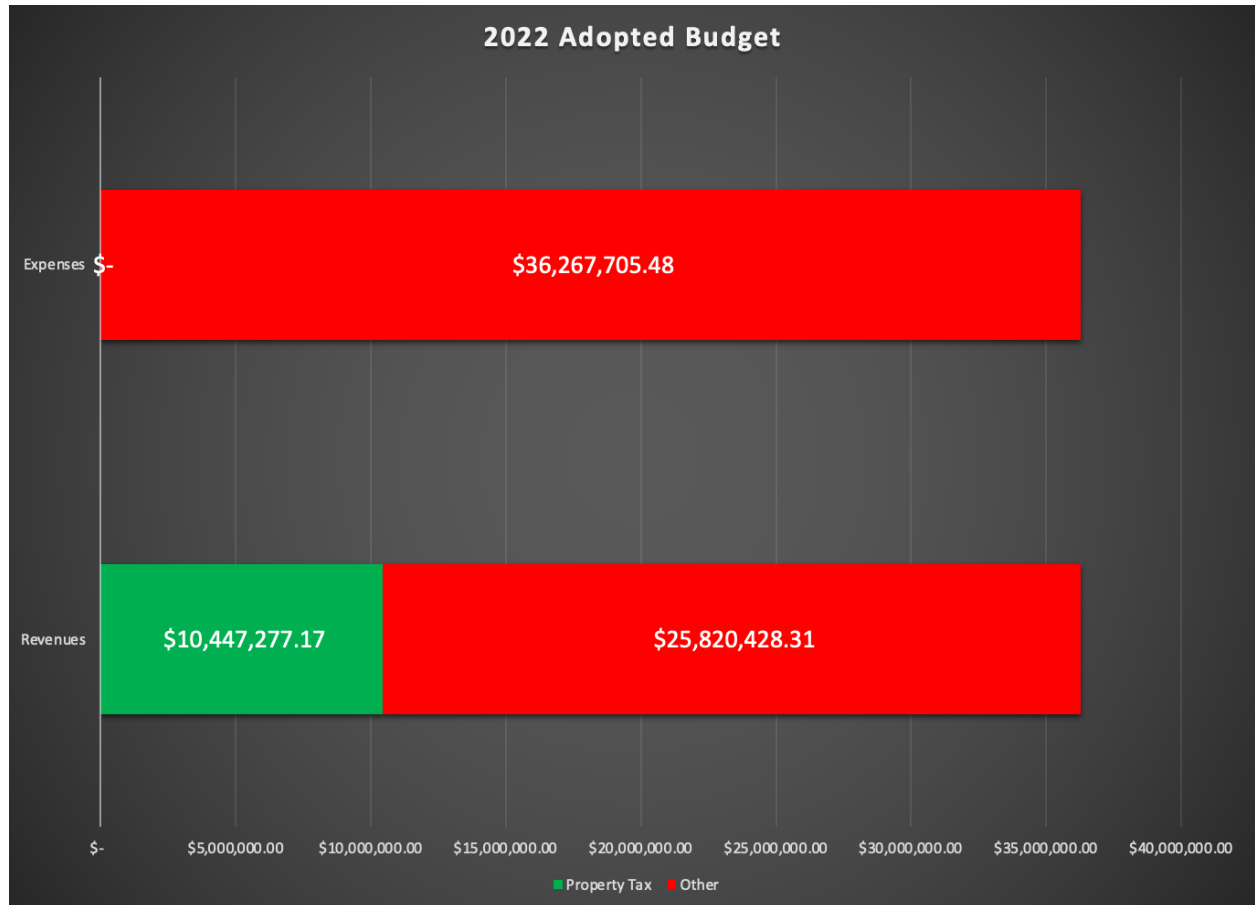
*Some of these outside revenues are reliant on matching monies from Richland County.*

Meanwhile, other departments don't have the ability to bring in very much revenue. **The expenses and revenues of all departments currently look like this:**



## The Property Tax

How does the County make up the difference in revenues and expenses for each department? **We levy a property tax**, as shown here:

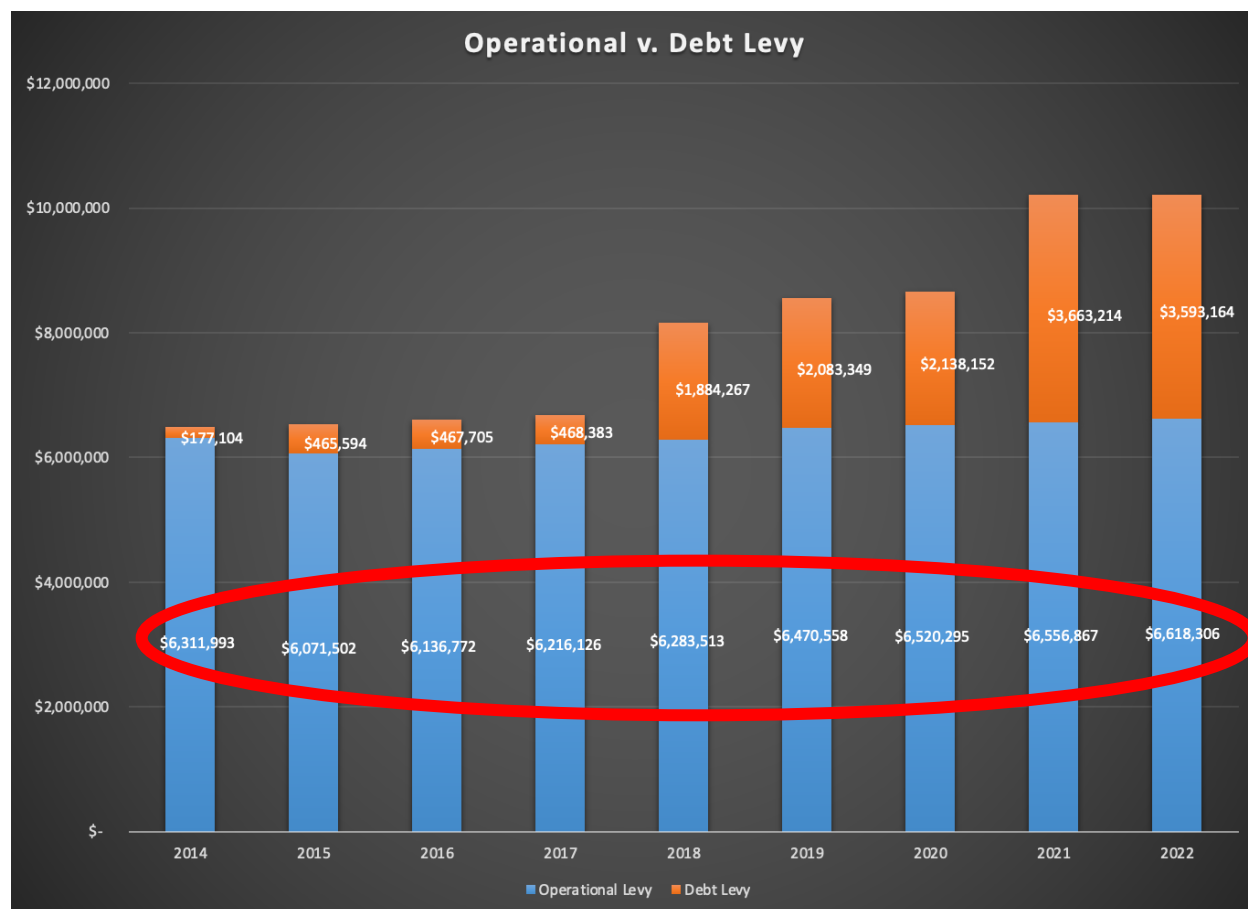


The property tax levy is divided into 2 parts: **operating and debt**. We do this because the State of Wisconsin has different laws about how the County can levy property taxes for each part:

1. The first law says the County **cannot raise the operating levy at a rate faster than net new construction**.<sup>1</sup> According to the Wisconsin Policy Forum, the State implemented an earlier version of this law in 2006 because property taxes were rising as state shared revenue declined.<sup>2</sup>
2. The second law says the County **can raise the debt levy at the rate it chooses**, as long as the total outstanding debt stays below 5% of the value of all property in the County.

Over the past 8 years, **the operating levy has stayed relatively flat, while the debt levy has risen at a faster pace** to pay for the new building at Pine Valley Community Village (between 2017 and 2018) and highway/building maintenance needs (between 2020 and 2021).

The County's Referendum Ad Hoc Committee is looking at the possibility of asking the voters to approve a more substantial increase to the operating levy (circled in red below):



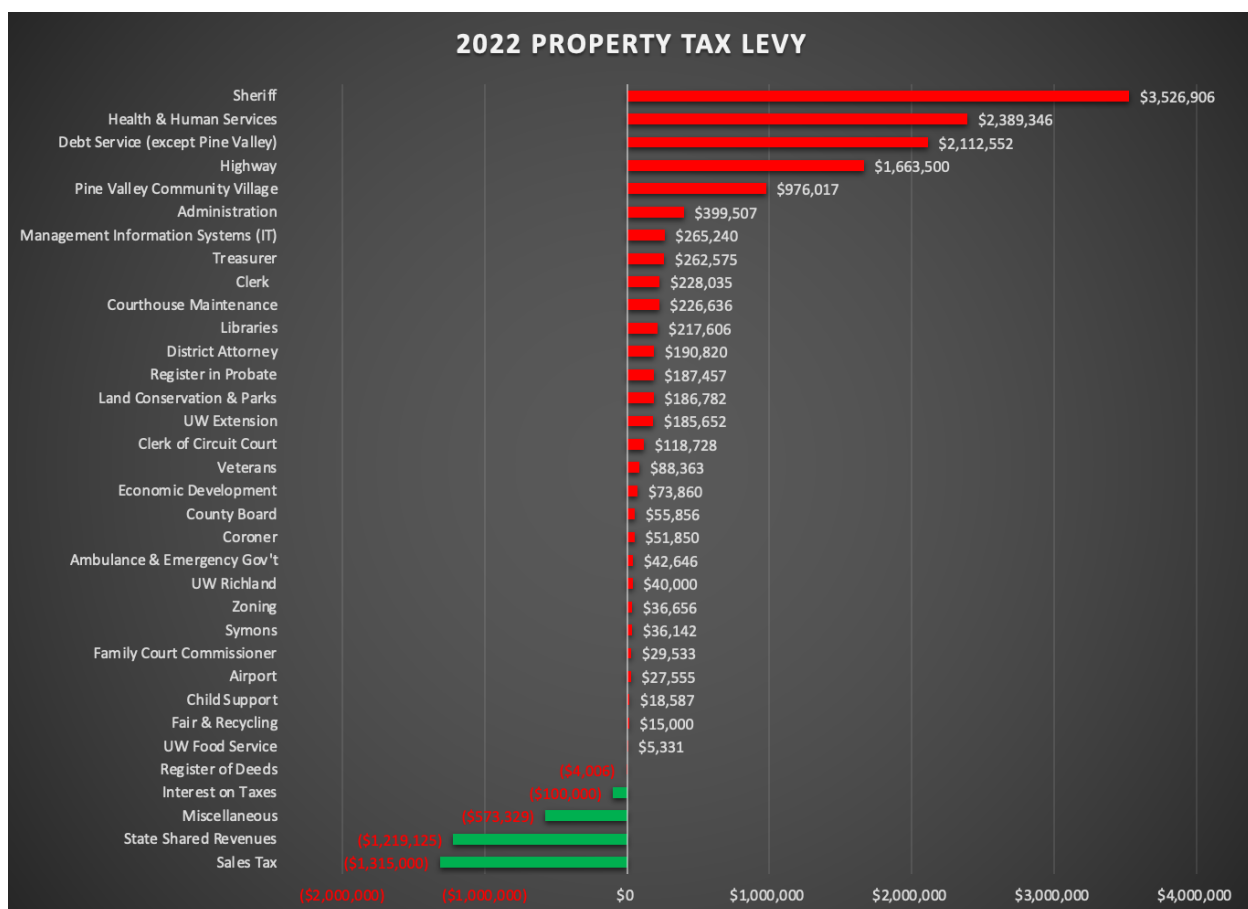
<sup>1</sup> <https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>

<sup>2</sup> [https://wispolicyforum.org/wp-content/uploads/2018/08/13\\_04-Local-Gov-Finances.pdf](https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf)

## Departments Relying on the Property Tax

Which departments benefit most from property taxes? If federal and state revenues, as well as fees for services (such as those collected by the Ambulance, Clerk of Court, Register of Deeds, Symons, UW Food Service, and Zoning Department) are set aside, the **following 4 departments use the most property tax** (as shown in the chart below):

1. Sheriff
2. Health & Human Services
3. Highway
4. Pine Valley Community Village

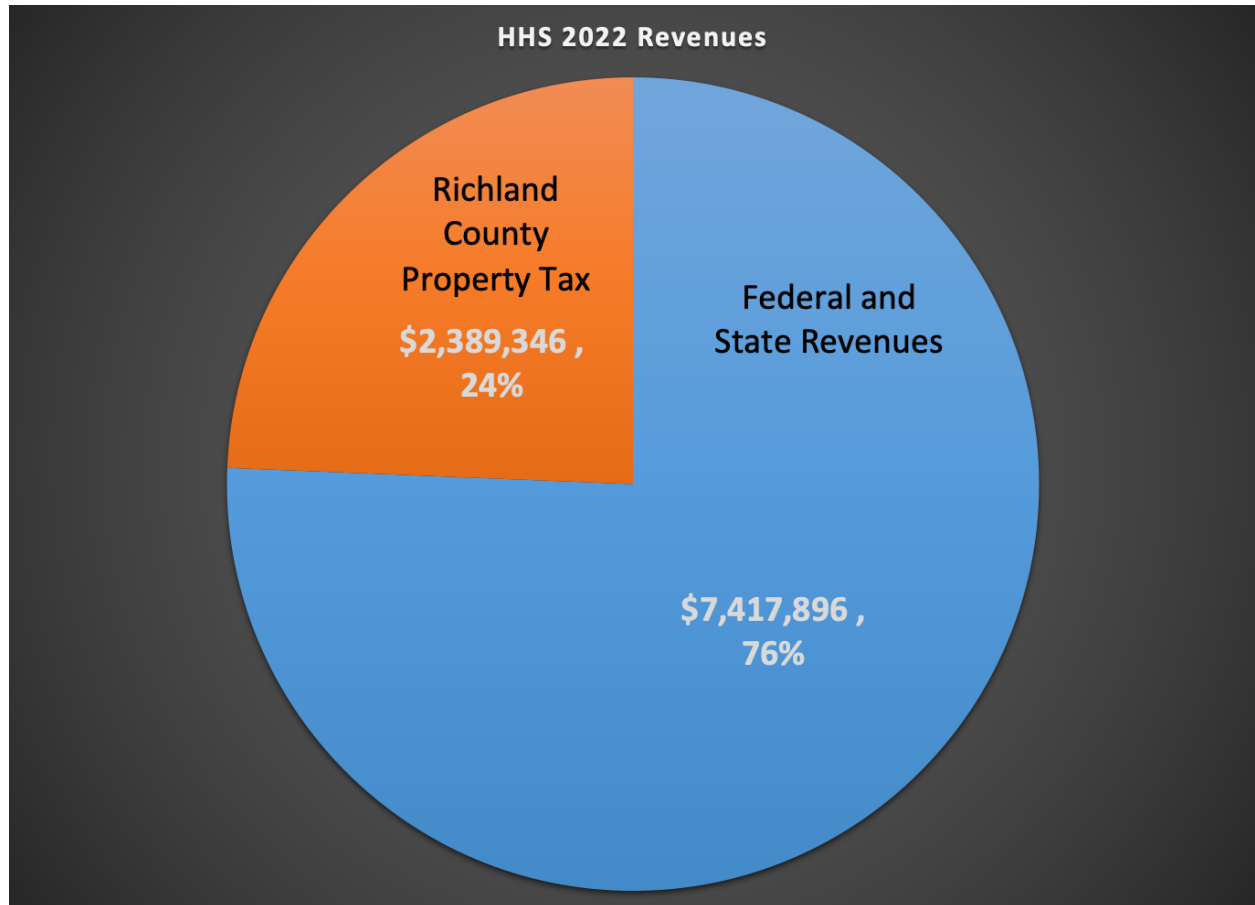


Next, we'll look at six categories that often have associated misconceptions and/or questions: 1) Health & Human Services, 2) Pine Valley Community Village, 3) State Shared Revenue, 4) Highways, 5) UW-Richland, and 6) Debt.

### Category #1: Health & Human Services

As shown in previous charts, the Health & Human Services (HHS) Department has the 2<sup>nd</sup> highest number of employees out of any department at the County. At the same time, this department uses less property tax revenue than the Sheriff's Department (\$2.4 million for HHS vs. \$3.5 million for Sheriff). Why is this?

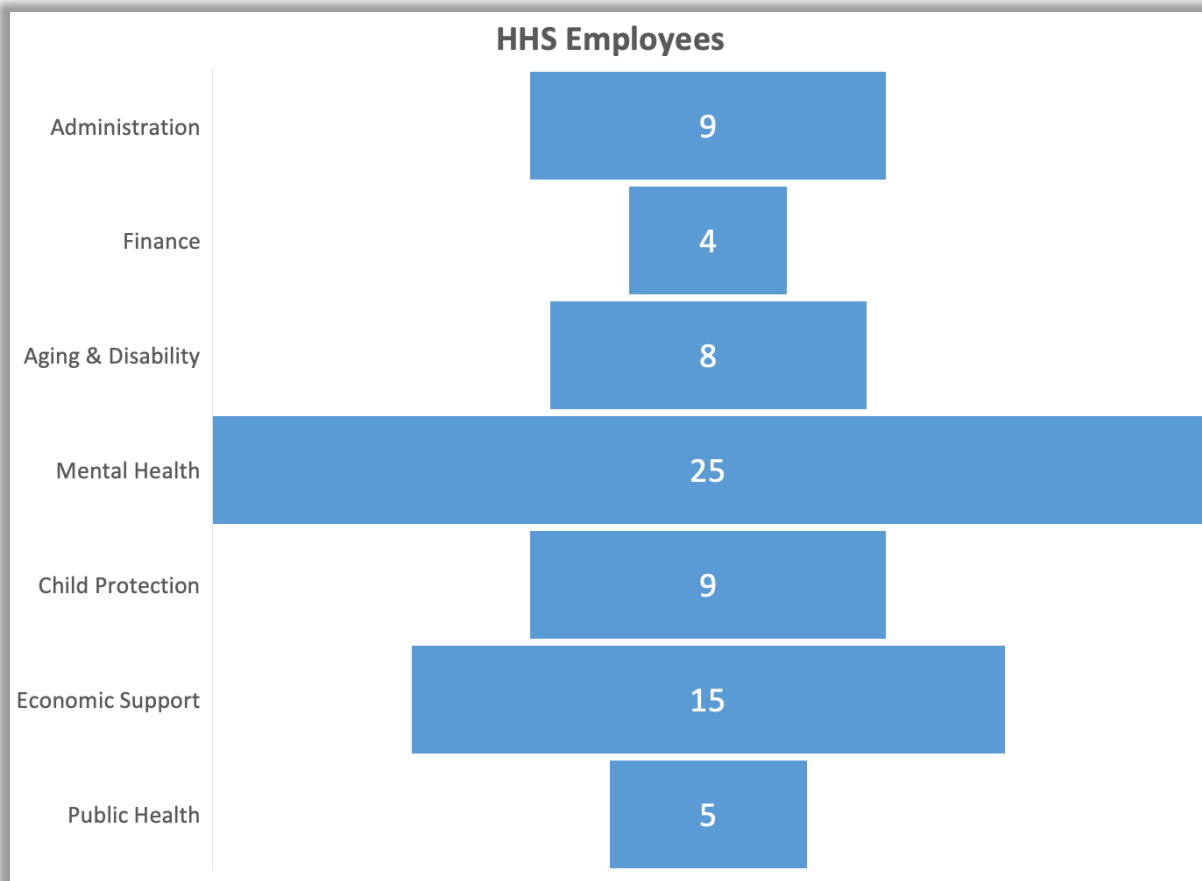
It's because **HHS brings in a lot of revenue from the federal and state governments.**



If the County reduced its property tax revenue contribution to HHS, some of these federal and state revenues would be lost.



People also often think HHS is primarily a welfare agency. **While economic support is important, it's one of only 5 main areas of service to residents.** More employees are dedicated to mental health services than economic support, as shown in this chart:



*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Health & Human Services and Veterans Standing Committee to better understand how federal and state funding is tied to employee positions.*

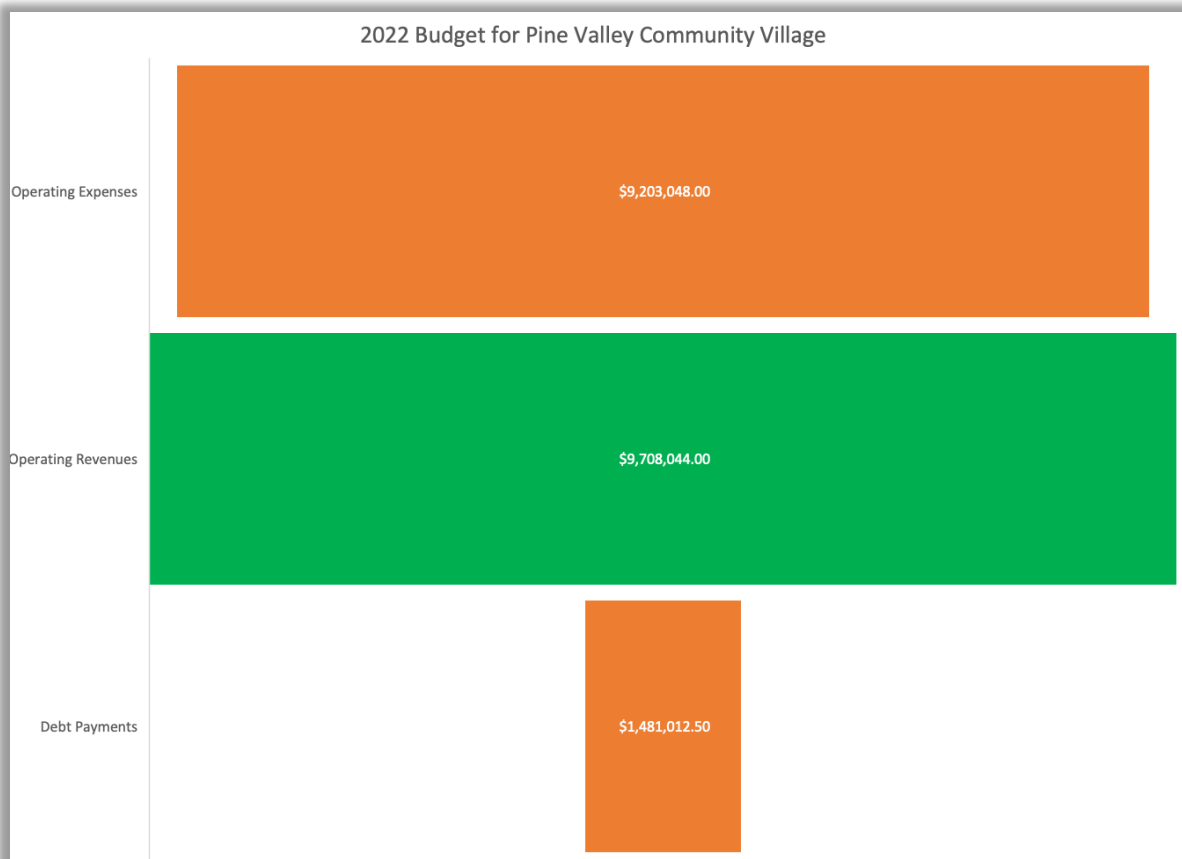
## Category #2: Pine Valley Community Village

It is often said that Pine Valley Community Village:

1. Makes a profit for the County
2. Doesn't pay its debt

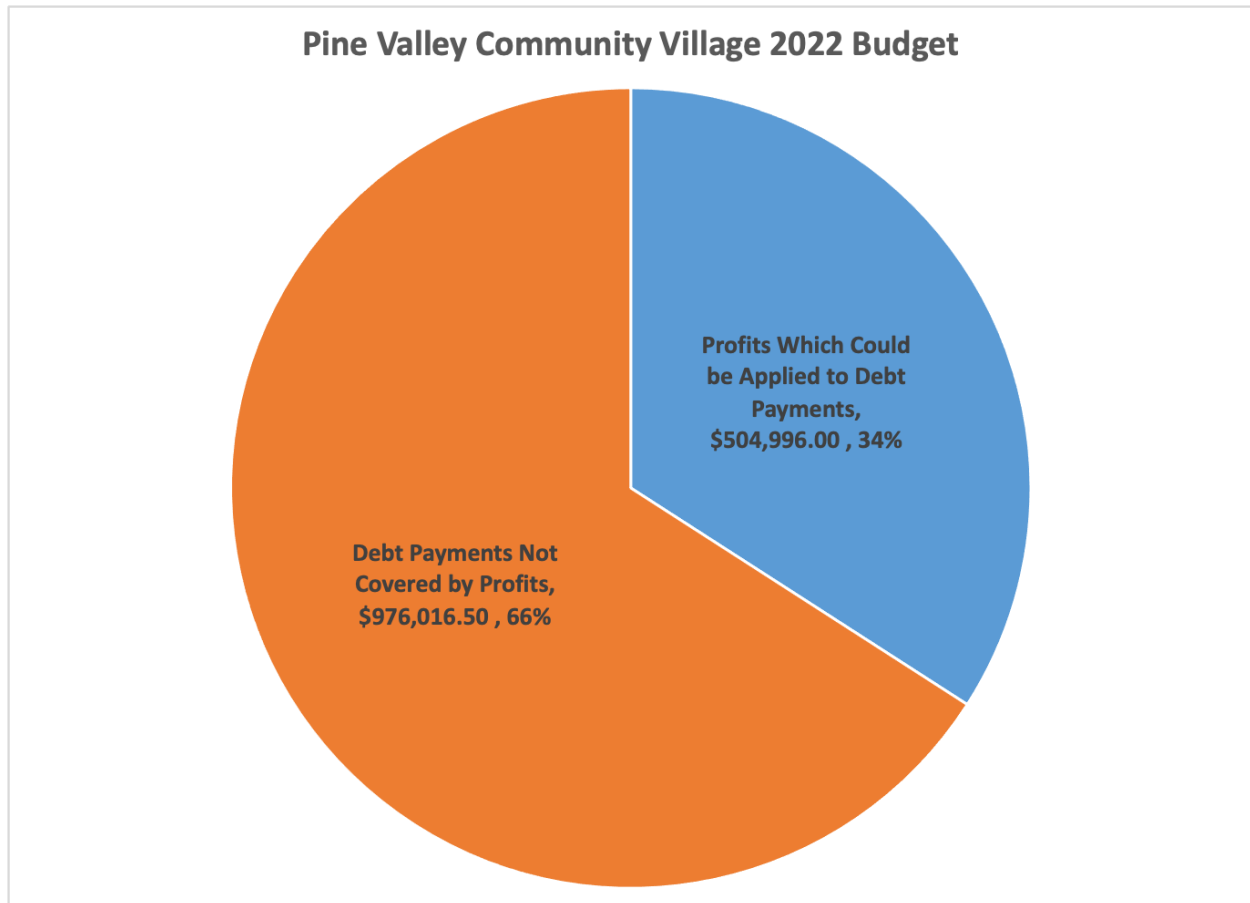
### ***Which is true?***

There is some truth to both statements, but neither is totally accurate. Because of the state laws referred to earlier, the County keeps track of Pine Valley's budget in two categories – operating and debt:



Statement #1 would be more accurate if it said, **“Pine Valley makes an operating profit for the County.”**

In recent years, the operating profit from Pine Valley has been applied to offset the operating expenses of other departments at the County. **If that operating profit was instead applied to debt payments, it would cover one-third of annual debt payments**, as shown in the following chart:



So, statement #2 would be more accurate if it said, **“Pine Valley’s operating profits could cover one-third of its debt payments, if those profits were not used by the County Board to offset the operating expenses of other County departments.”**

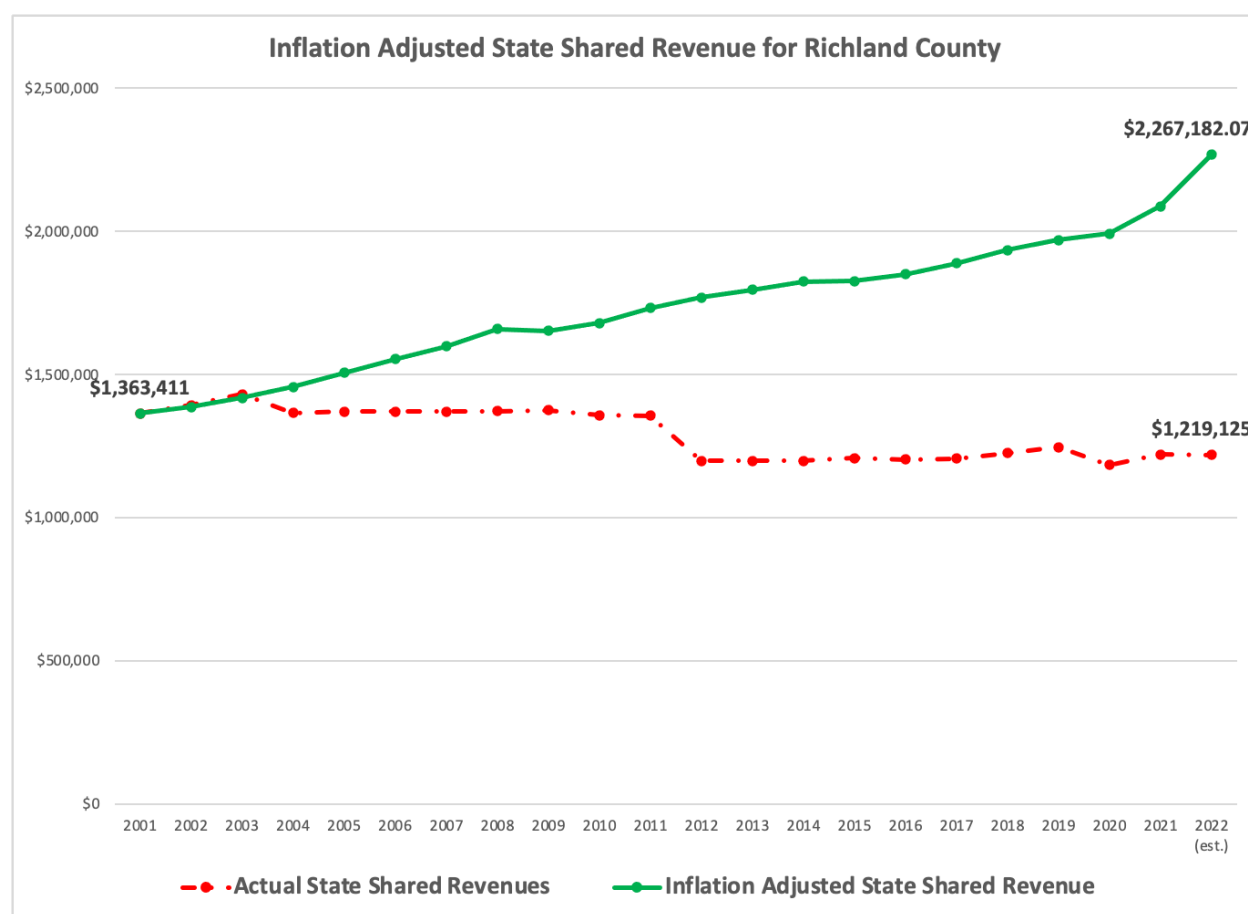
*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Pine Valley & Child Support Standing Committee to better understand if operating profits can be increased to cover 50% of its debt payments.*

### Category #3: State Shared Revenue

State shared revenue comes from the State of Wisconsin. **Every local government agency in Wisconsin receives this revenue.**

Shared revenue was originally put in place in the early 1900's to share state income tax revenue with local governments in exchange for a reduction in property that could be taxed<sup>3</sup>. In the 1970's, shared revenues were begun to be used to level the playing field between communities with lower income tax revenues and wealthier parts of the state.<sup>4</sup>

**In 2001, Richland County received \$1.36 million** that could be spent on general government activities such as public safety, human services, and highways. **In 2021, the State shared \$1.22 million, a drop of 12%.** If the amount received in 2001 was adjusted for inflation<sup>5</sup>, the amount would be \$2.27 million.



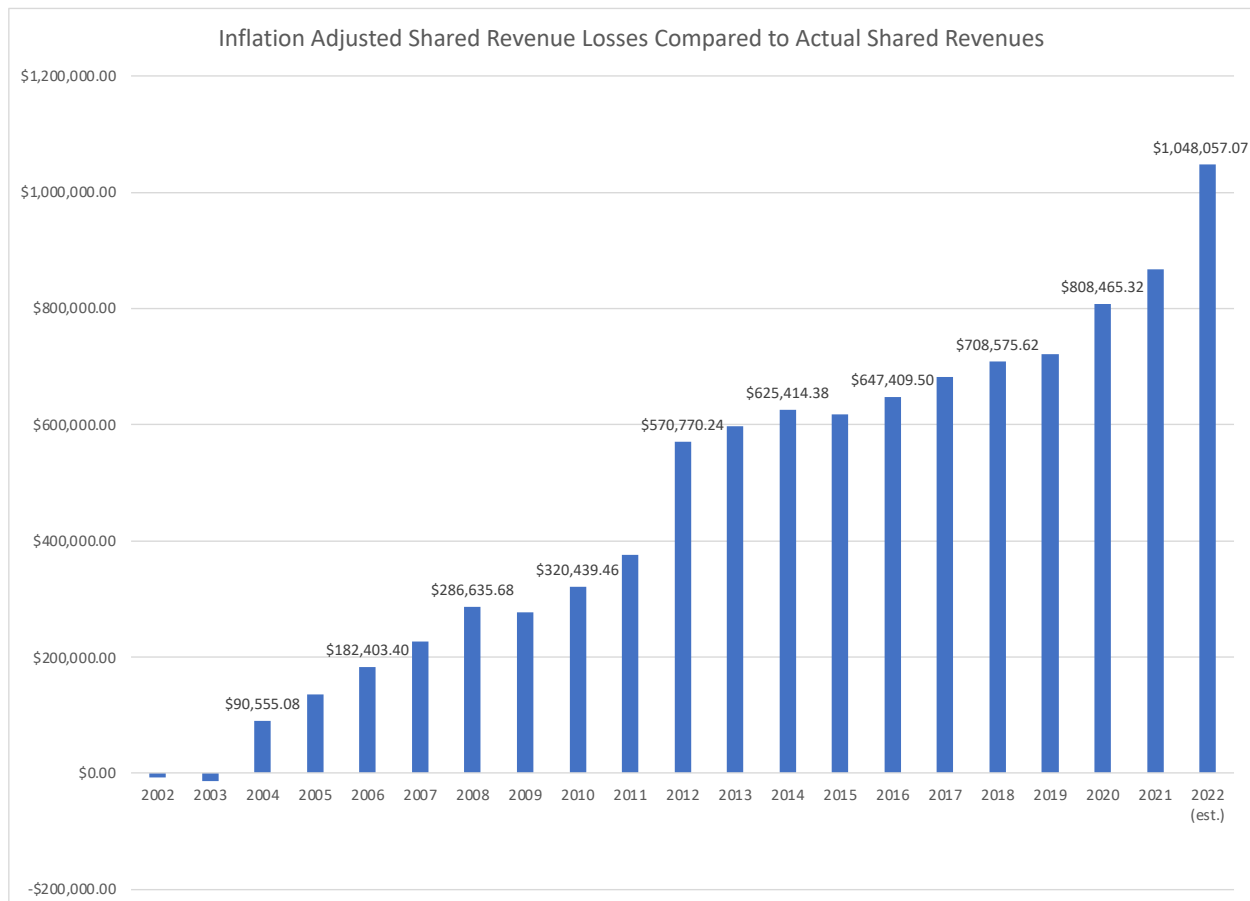
3

[https://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2017/0018\\_shared\\_revenue\\_program\\_informational\\_paper\\_18.pdf](https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0018_shared_revenue_program_informational_paper_18.pdf)

<sup>4</sup> <https://lwm-info.org/DocumentCenter/View/5904/8-22-The-Municipality-State-Local-Partnership>

<sup>5</sup> <https://www.minneapolisfed.org/about-us/monetary-policy/inflation-calculator/consumer-price-index-1913->

The annual loss of shared revenues from the State are illustrated in the following chart. When all amounts are added together, the losses since 2001 total \$9.8 million.

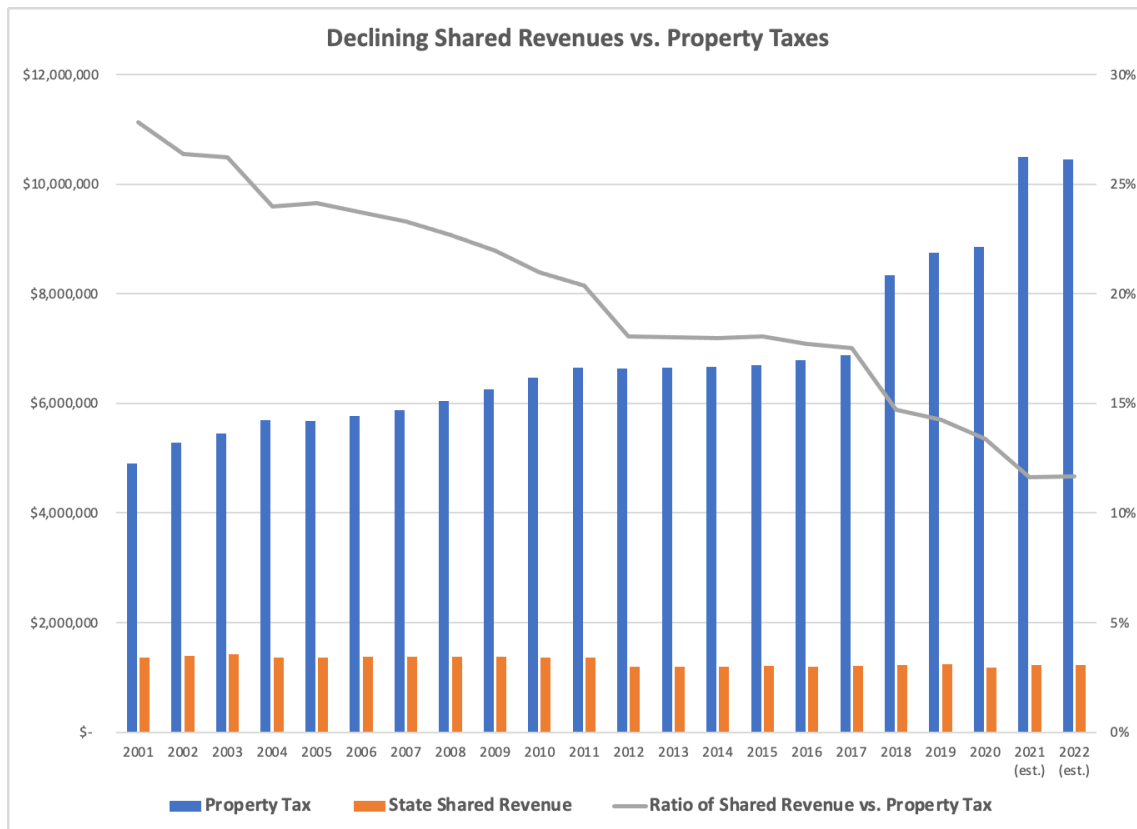


Why is shared revenue from the State declining? According to a Wisconsin Policy Forum report from 2013, the following state spending priorities shifted after 1995<sup>6</sup>:

- More focus on school aid
- More property tax credits for individuals rather than governments
- Corrections spending rose rapidly as the state built and filled prisons
- State funding for Medicaid (i.e., BadgerCare) repeatedly rose since its 1999 inception
- Decelerating state tax revenues between 1999 and 2012, due to
  - Indexing the state income tax to inflation in 1999
  - State income tax rates being lowered in 2000
  - Recessions in 2001 and 2008-09

Since shared revenues from the State of Wisconsin are declining, this means **Richland County has had to rely more on property taxes to finance departments that need additional revenues**, as shown in the following chart:

<sup>6</sup> [https://wispolicyforum.org/wp-content/uploads/2018/08/13\\_04-Local-Gov-Finances.pdf](https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf)



*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Finance & Personnel Standing Committee to better understand the development of the State of Wisconsin budget, as it relates to state shared revenues.*

#### Category #4: Highway Department

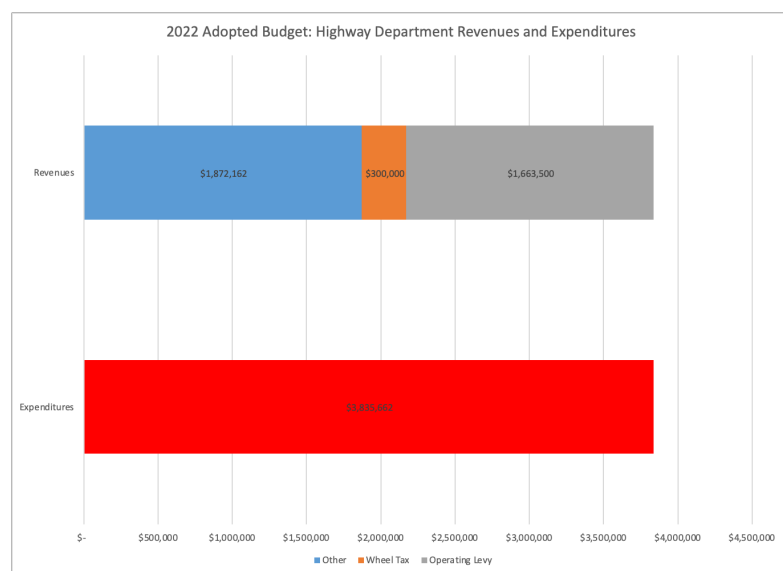
People often ask, “What happened to the wheel tax the County Board passed?”

In 2019, the County Board approved an annual \$20 wheel tax for vehicles registered within Richland County. The additional revenue of approximately \$300,000 per year has been used to re-start the County’s sealcoating program for County highways. In 2022, 20 miles of County highways were seal coated, with the majority of funds coming from wheel tax revenues:

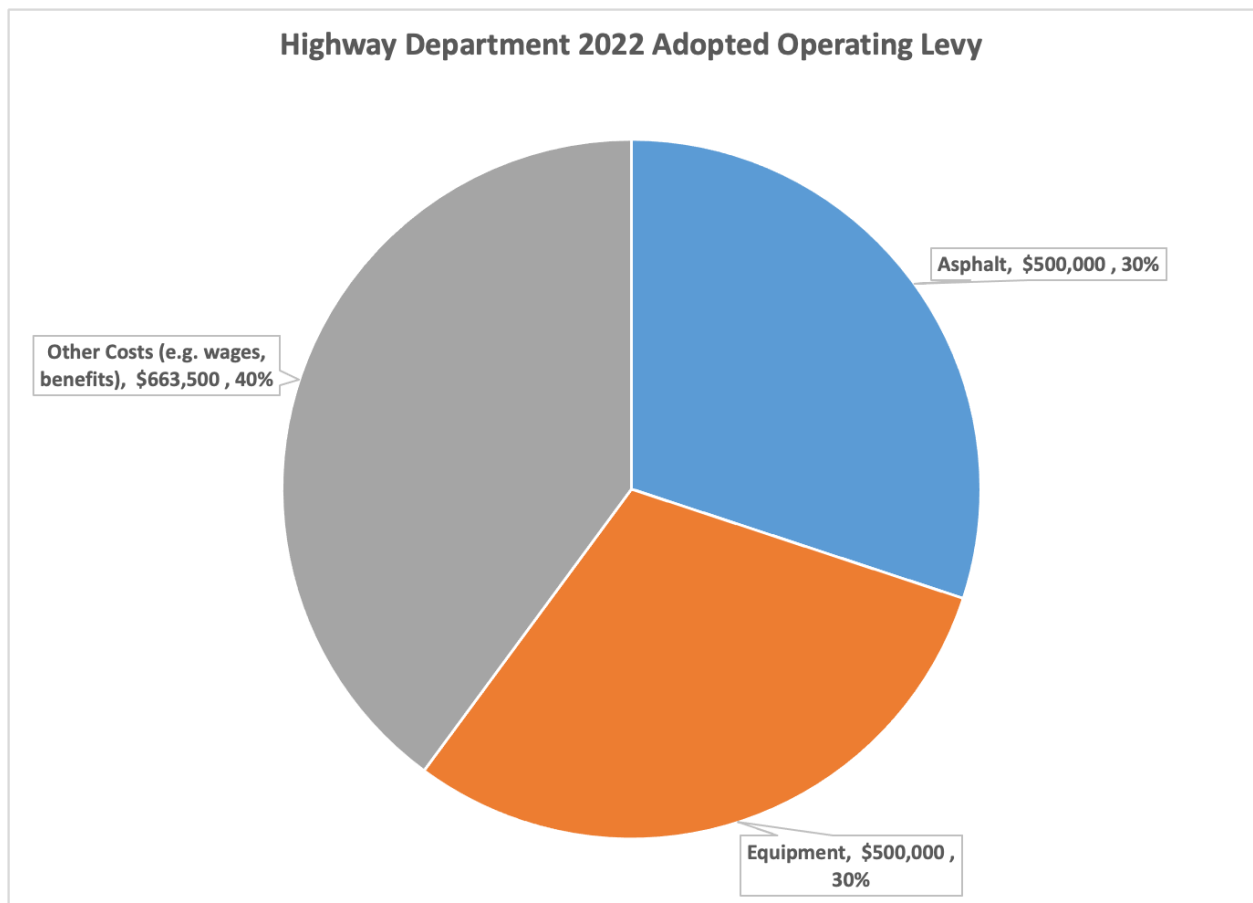
1. County Highway D between Bloom City and West Lima (6 miles)
2. County Highway JJ between US Highway 14 and WI Highway 130 (4 miles)
3. County Highway Q between Richland Center and County Highway E (7 miles)
4. County Highway SR between County Highway AA and WI Highway 80 (3 miles)



*Wheel tax revenues are being used to seal coat County highways, like County Highway D near West Lima.* Wheel tax revenues make up less than 10% of County Department revenues, as shown in the following chart.



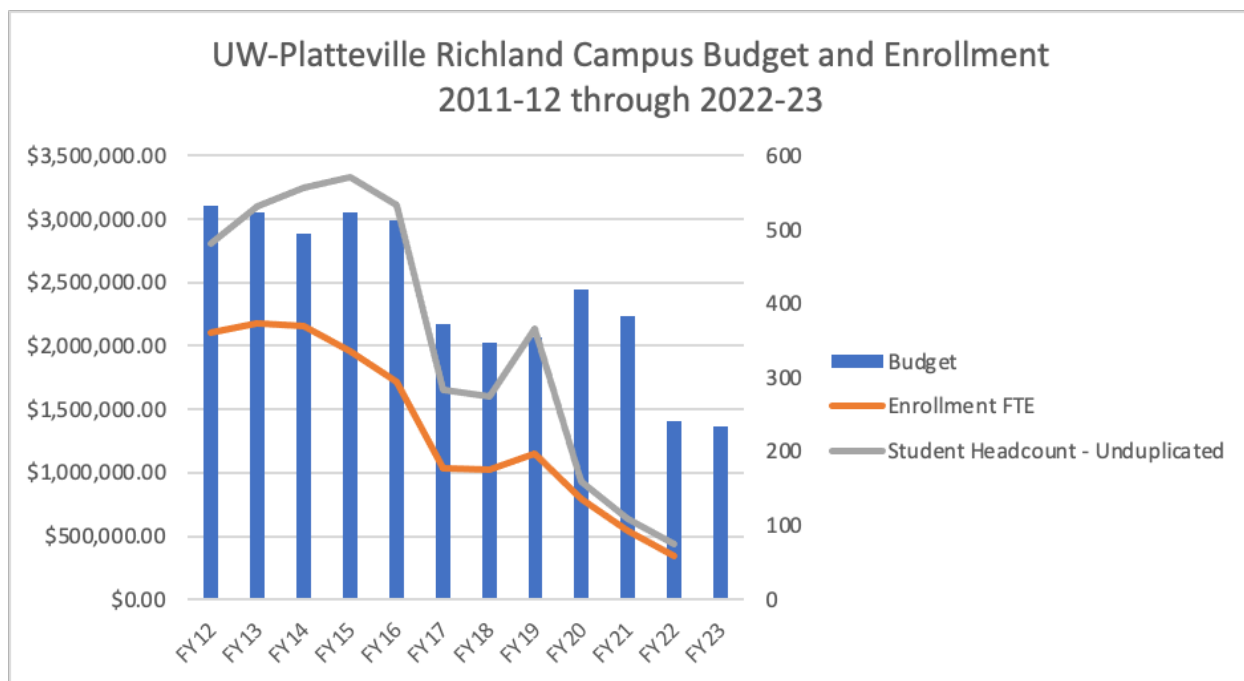
Capital projects make up approximately 60% of the Highway Department operating levy, as shown in the following chart.



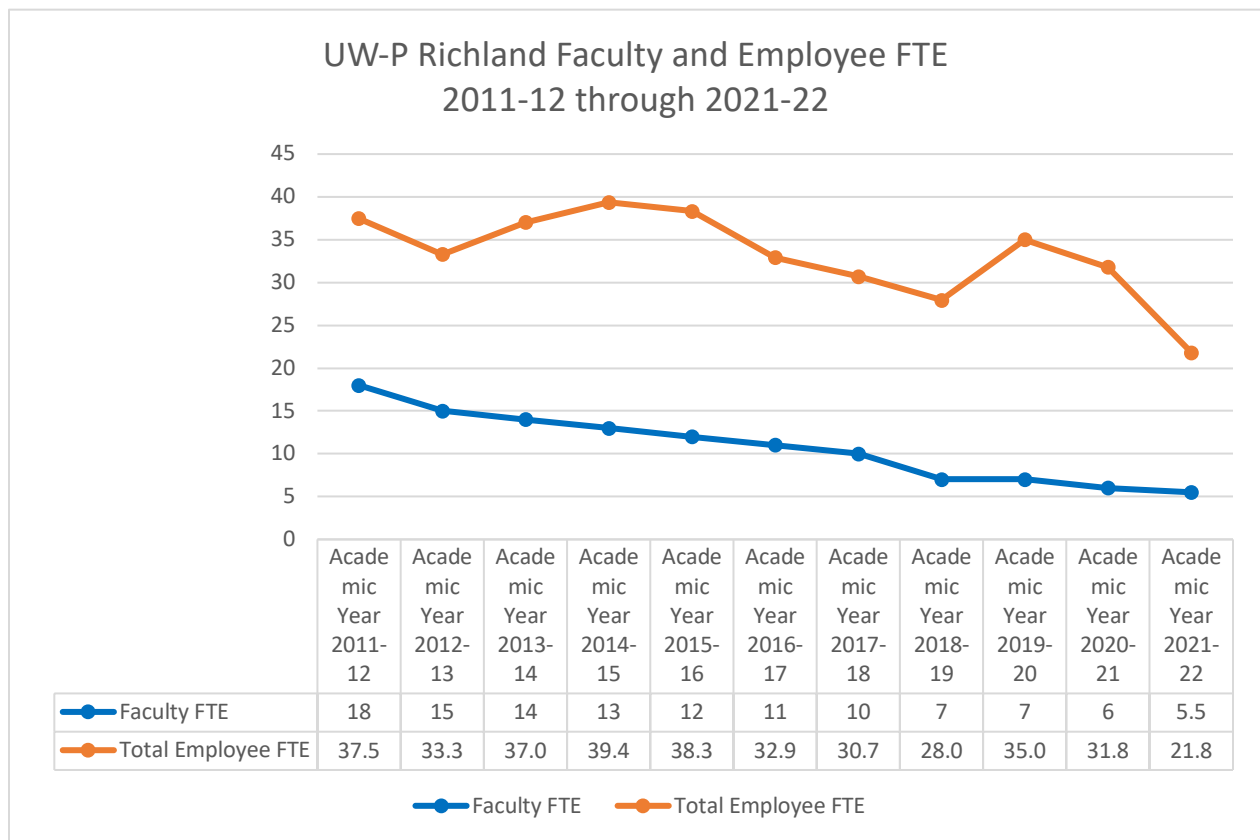


#### Category #5: UW-Richland Campus

Many people have heard student enrollment has declined at UW-Richland. Staff numbers have also declined, in part due to the drop in student enrollment, and in part due to funding cuts by the State of Wisconsin. The following charts and notes in italics show this decline, and come from UW-Platteville's Chief Communications Officer.



- 1) *The drop in overall enrollments between Academic Years 2015-16 and 2016-17 represents the discontinuation of the Academic Alliance program, which was piloted in 1997 at UW-Richland in partnership with Richland Center and Ithaca high schools and discontinued in 2015-16.*
- 2) *The bump in enrollment in Academic Year 2018-19 represents a one-time counting methodology change in which distance education students were credited to a local campus if their home zip code was in that campus' area. This methodology was only used in that single year.*
- 3) *Data up through FY2019 (prior to collaborative integration with UW-Platteville) is from the University of Wisconsin Redbook.*
- 4) *Data from FY2020 to current is from the PlanUW system.*
- 5) *The dramatic budget drop in FY17 is due to reorganization and regionalization of central services prior to collaborative integration.*
- 6) *Budgets have been further reduced since collaborative integration, primarily by rebalancing how services are provided and taking advantage of the economies of scale provided by the main campus and shared between the two branch campuses.*
- 7) *It is important to note that, for nearly every budget year, enrollment declines have preceded budget reductions. These data would suggest a narrative that, in the interest of public stewardship, resources have been consistently adjusted to align with declining demand.*



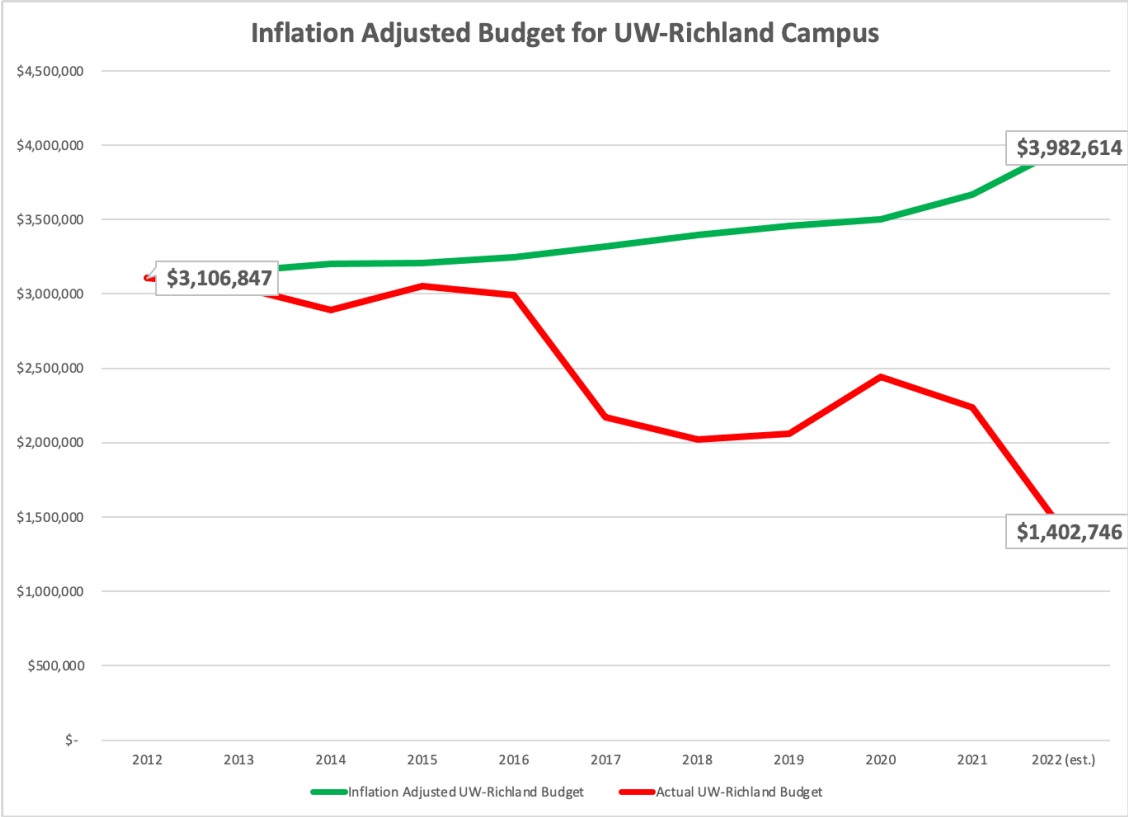
- 1) *The dip in employee FTE in 2018-19 may well reflect shuffling of staff reporting lines that occurred during Collaborative Integration. Additionally, a shift from handling teaching load with full-time faculty to use of multiple adjuncts to ensure that smaller classes needed by students for degree completion could be offered impacted the fluctuations in non-faculty-staff from 2017-18 through 2020-21.*

As stated in Richland County Resolution 22-72, Requesting the State of Wisconsin Support the UW Colleges to Where it was Supporting them in 2015:

- The campus no longer has the positions of Dean, 5 Associate Student Services coordinators, 1 custodian, 1 Library Assistant, 1 Continuing Education Coordinator, 3 Financial Specialists, and 1 First Year Initiative Coordinator
- No new or replaced professors have been hired since 2015.

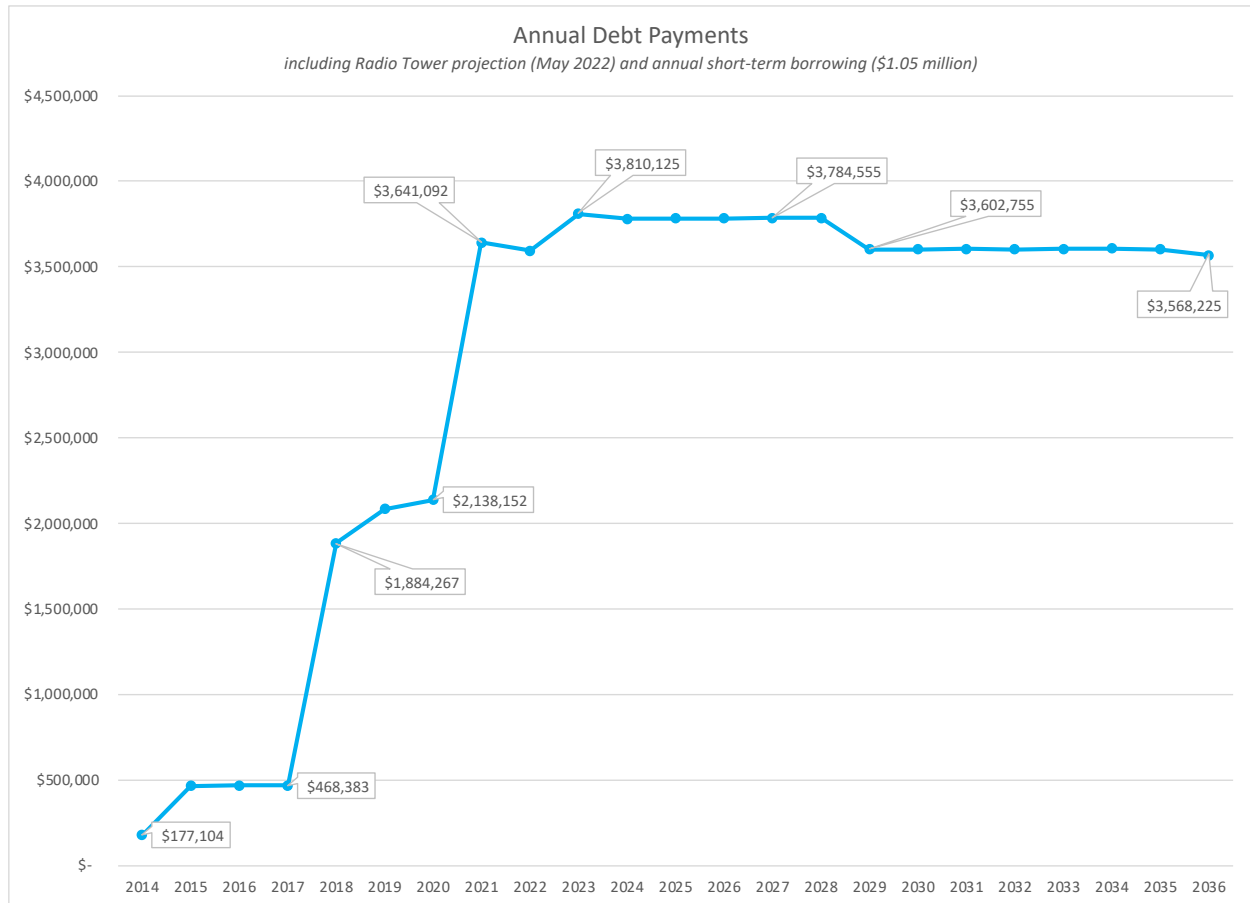
There is also no longer a recruiter focused on UW-Richland. Recruiting now happens by UW-Platteville staff simultaneously for all 3 campuses (UW-Baraboo, UW-Richland, and UW-Platteville).

If the UW-Richland budget had kept pace with inflation since 2012, it would be approximately \$4 million:



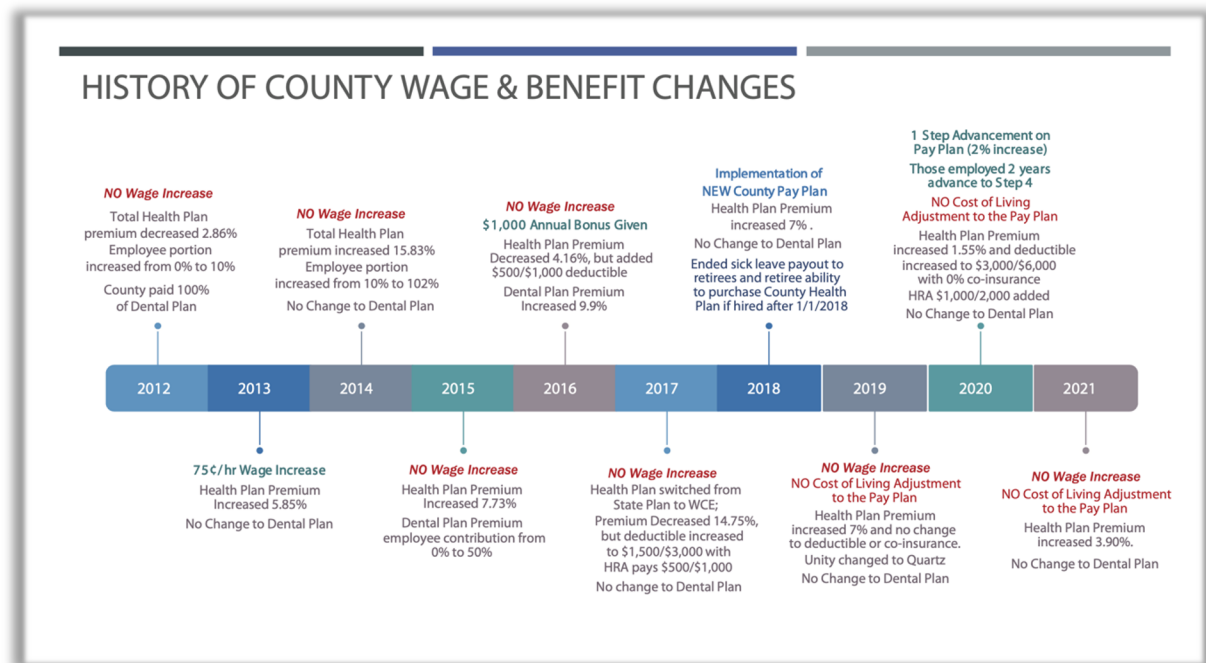
## Category #6: Debt

The County's current projected debt for future years is shown in the following chart:



## Where Do We Go from Here?

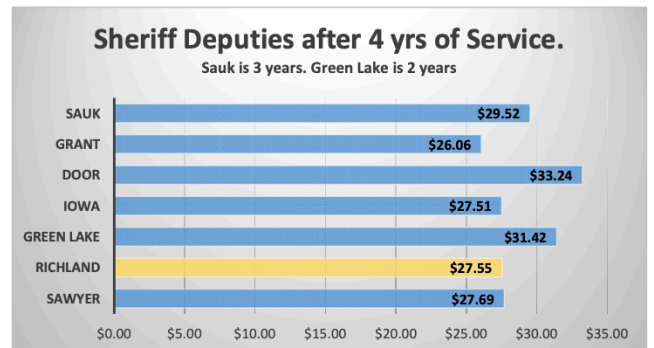
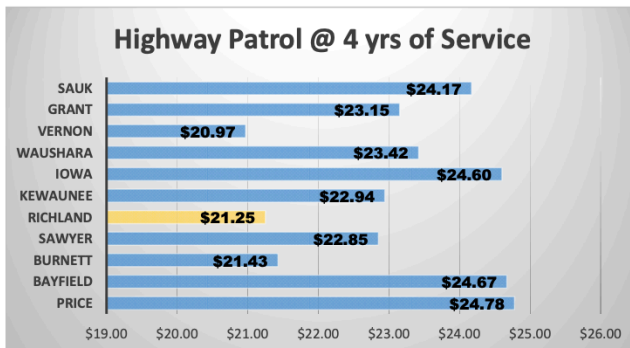
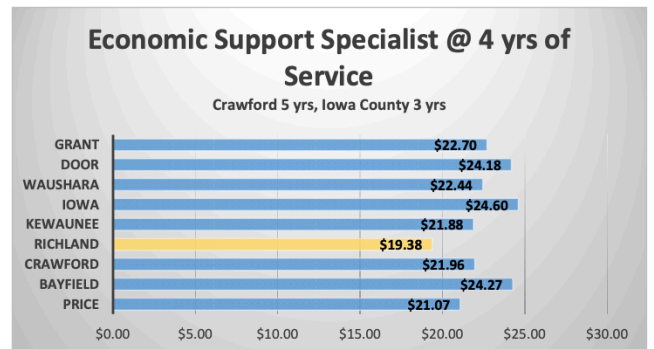
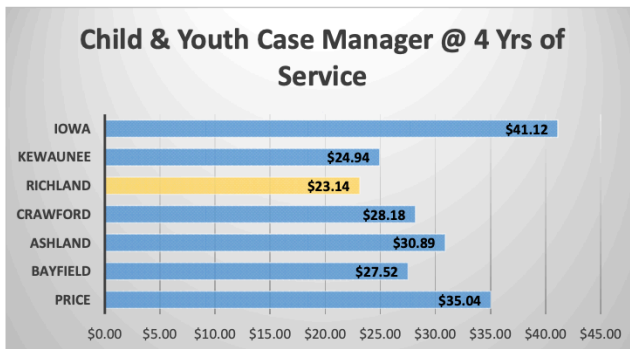
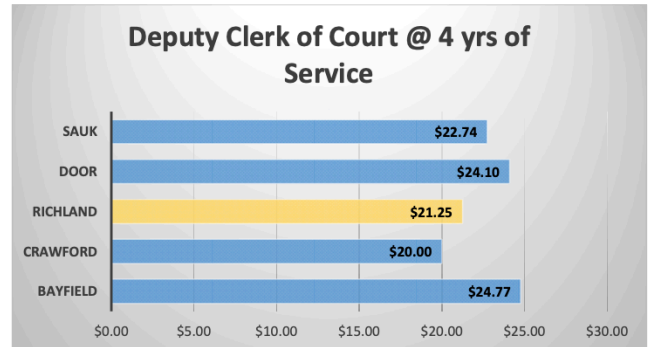
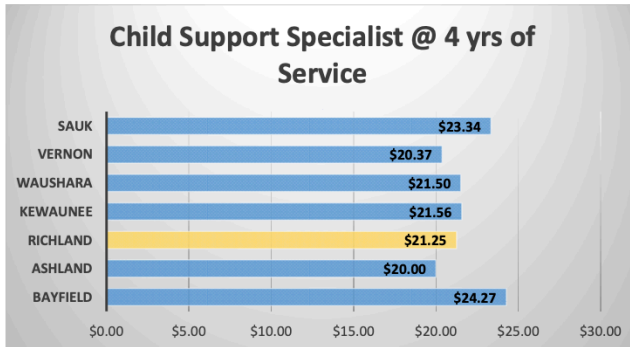
Over the past decade, Richland County has been responding to the State of Wisconsin's policies by **skipping annual pay increases and reducing health insurance benefits**, as shown in the following graphic.



Earlier this year, Richland County adopted a Strategic Plan<sup>7</sup> that determined that path is no longer sustainable, with a **commitment to annual pay increases for employees**.

<sup>7</sup> <https://administrator.co.richland.wi.us/wp-content/uploads/2022/03/Richland-County-Strategic-Plan-Chapter-2-Operations.pdf>

Current wages for select positions show how Richland County compares to peer counties in the following charts:



Current staffing levels for County departments show how Richland County compares to peer counties in the following charts:

Department	Richland*	Bayfield**	Burnett***	Kewaunee****	Iowa*****	Grant*****	Sauk*****
Population of County	17,300	16,200	16,500	20,600	23,600	51,900	65,800
Pine Valley Community Village	85				54	112	125
Health & Human Services	66	48	47	42	49	110	195
Sheriff	33	46	39	37	49	57	53
Highway	30	26	22	28	42	52	62
Ambulance / Emergency Management	8	1	1	2	2	2	2
UW-Extension	5	6	2	6	6	6	7
Administration	4	2	5	6	5	5	13
Land Conservation & Parks	4	15	10	9	4	4	12
Clerk of Court	3	5	8	4	4	9	15
Management Information Systems	3	4	2	2	3	5	14
Symons Rec Complex	3						
Treasurer	3	2	3	2	2	3	3
Zoning & Sanitation	3	11	5	1	4	4	6
Child Support Office	2	3	3	3	2	6	11
Clerk	2	4	5	2	2	4	4
Courthouse Maintenance	2	3	6	4	4	6	14
District Attorney	2	4	4	2	5	4	8
Register of Deeds	2	3	2	2	2	3	3
Register in Probate	2			3	2	3	2
UW Food Service	2						
Veterans Service	2	1	2	2	1	2	5
Coroner	1		5			1	
Corporation Counsel	1		2	1	0	1	6
Economic Development	1	1	1				1
Fair & Recycling	1					3	
Airport			4		0	0	1
Family Court	0			1	0		2
<b>Total</b>	<b>270</b>	<b>185</b>	<b>178</b>	<b>159</b>	<b>242.4</b>	<b>402</b>	<b>564</b>
*Richland County: Employees authorized by the County Board; Rounded to nearest whole number; full-time + contract staff included; part-time/seasonal/reserve/limited term staff generally not included							
** Bayfield County: Full-time employees only (no part-time employees included); Clerk of Court includes Register in Probate; Zoning includes 5 Land Records employees; Economic Development is Tourism; Land Conservation includes 11 Forestry employees							
*** Burnett County: Part-time employees included; Courthouse Maintenance is Maintenance; Zoning includes 3 Surveyor/Land Records employees; Land Conservation includes 6 Forestry employees							
**** Kewaunee County Notes: FTE employee count (individual employee count is not shown); Courthouse Maintenance is Maintenance; Land Conservation & Parks includes Fair and Zoning; Zoning is Land Information							
***** Iowa County: FTE employee count; Pine Valley is Bloomfield and has now closed; Administration includes 3 Finance and 1 Employee Relations staff; Zoning & Sanitation is Planning & Development; Courthouse Maintenance is Environmental Services; DA includes 1 FTE for Court Ordered Programs							
***** Grant County: FTE employee count (individual employee count is not available); Administration includes Finance & Personnel Dept staff (no Administrator); Courthouse Maintenance is Facilities & Maintenance, Grant County contributes to an Economic Development Corporation							
***** Sauk County: Individual employee count (including part-time employees) but no contracted employees are included except UW Extension; Courthouse Maintenance is Building Services; MIS includes GIS and property lister; Economic Development is Community Development Coordinator							

Regarding Health & Human Services Department staffing level comparisons, a detailed chart is included below to note how the numbers in the above chart were determined.

Department Name	Richland*	Bayfield**	Burnett***	Iowa****	Kewaunee*****	Grant	Sauk
Population	17,300	16,200	16,500	23,600	20,600	51,900	
ADRC			15	11.6	7	17	32
Capital Consortium - Not Paid by Richland County	-9						
Health & Human Services	75		32				
Health or Public Health		11		5.8	5	26	44
Human Services		37			30		113
Justice, Division, and Support							6
Social Services				22		39	
Unified Community Services				10		28	
<b>Total</b>	<b>66</b>	<b>48</b>	<b>47</b>	<b>49.4</b>	<b>42</b>	<b>110</b>	<b>195</b>
*Richland County full time and contract/lease positions authorized by the County Board							
** Bayfield full-time employees in 2022							
*** Burnett County # of current employees (includes part time)							
**** Iowa County FTE authorized in 2022 budget							
***** Kewaunee County FTE authorized in 2022 budget							
***** Grant County FTE							
***** Sauk County # of current employees (includes part time)							

Regarding nursing home employees compared to licensed beds and daily census figures, the data in the following chart illustrates locations with county-owned nursing homes.

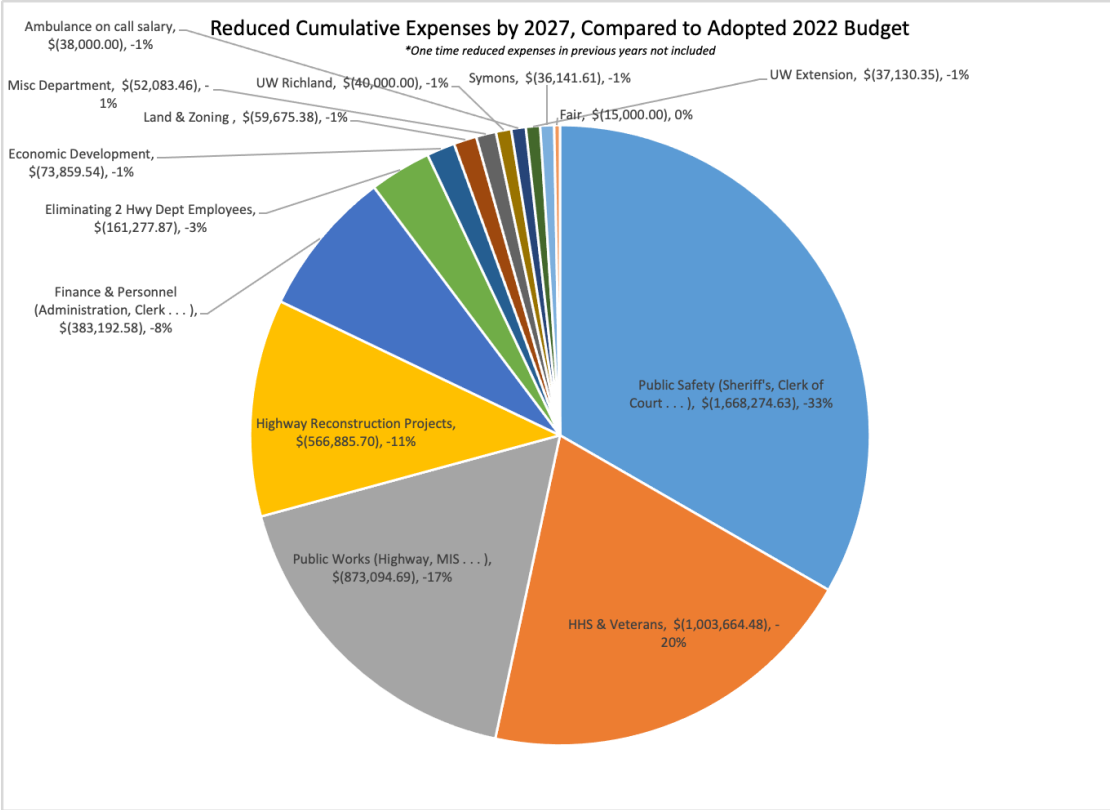
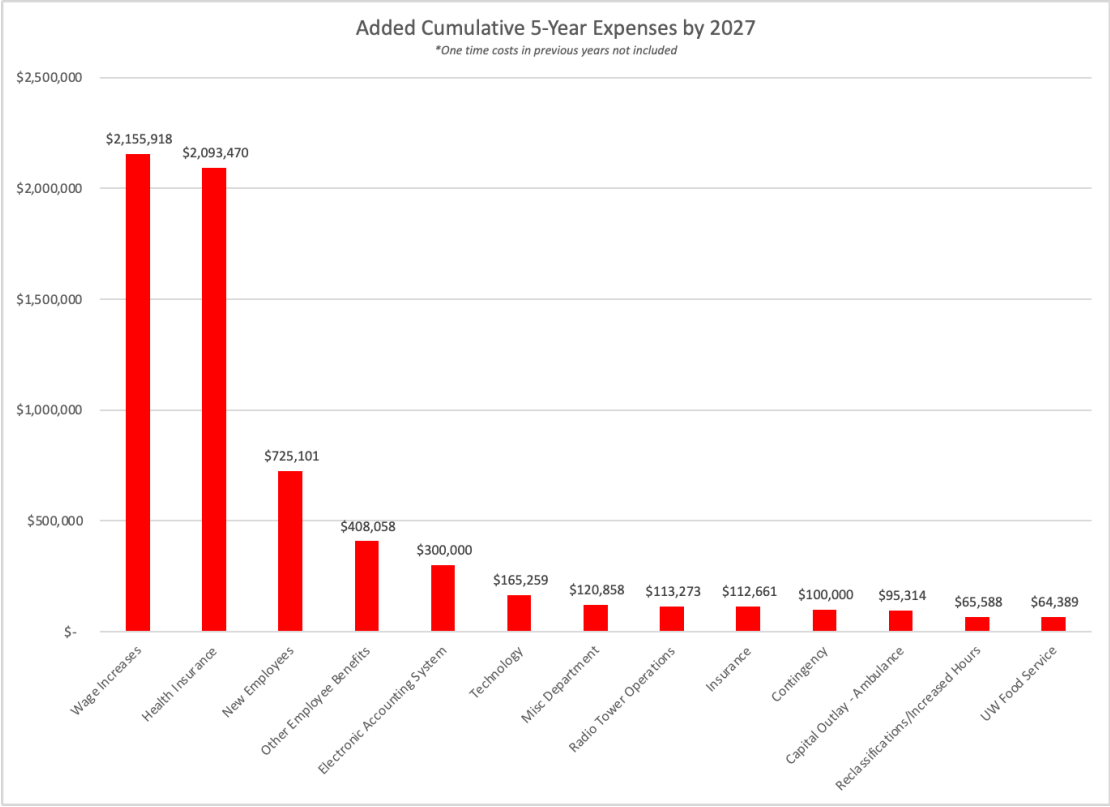
County	Richland*	Iowa**	Grant***	Sauk****	Lafayette*****
<b>Nursing Home Employees</b>	<b>85</b>	<b>54</b>	<b>112</b>	<b>125</b>	
Licensed Beds*****	80	50	99	82	50
Employees per licensed bed	1.1	1.1	1.1	1.5	
Average daily census for December 2021	69	38	69		
*Richland County full time and contract/lease positions authorized by the County Board					
** Iowa County FTE authorized in 2022 budget					
*** Grant County FTE					
**** Sauk County # of current employees (includes part time)					
***** Lafayette County's website says it has 64 beds.					
***** Licensed by the Wisconsin Department of Health Services: <a href="https://www.dhs.wisconsin.gov/guide/nhdr.pdf">https://www.dhs.wisconsin.gov/guide/nhdr.pdf</a>					

The County Administrator has also created a 5-year (2023 – 2027) financial plan that **estimates expenses and revenues projected by the year 2027, compared to the adopted 2022 budget**. Those expenses and revenues have been divided into four categories.

5-Year Plan Category, Comparing to 2027 to 2022	
Total Added Expenses	\$ 6,519,889.15
Total Reduced Expenses	\$ (5,008,280.29)
Total Added Revenues	\$ (2,134,893.94)
Total Reduced Revenues	\$ 623,285.08
<b>Balanced Budget</b>	<b>\$ (0.00)</b>

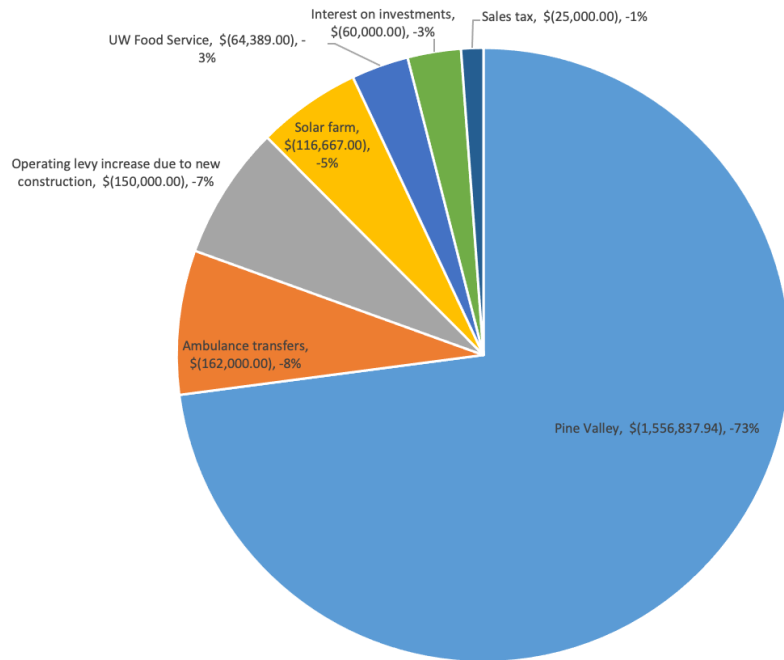
Added expenses, reduced expenses, added revenues, and reduced revenues are shown in the following four charts.



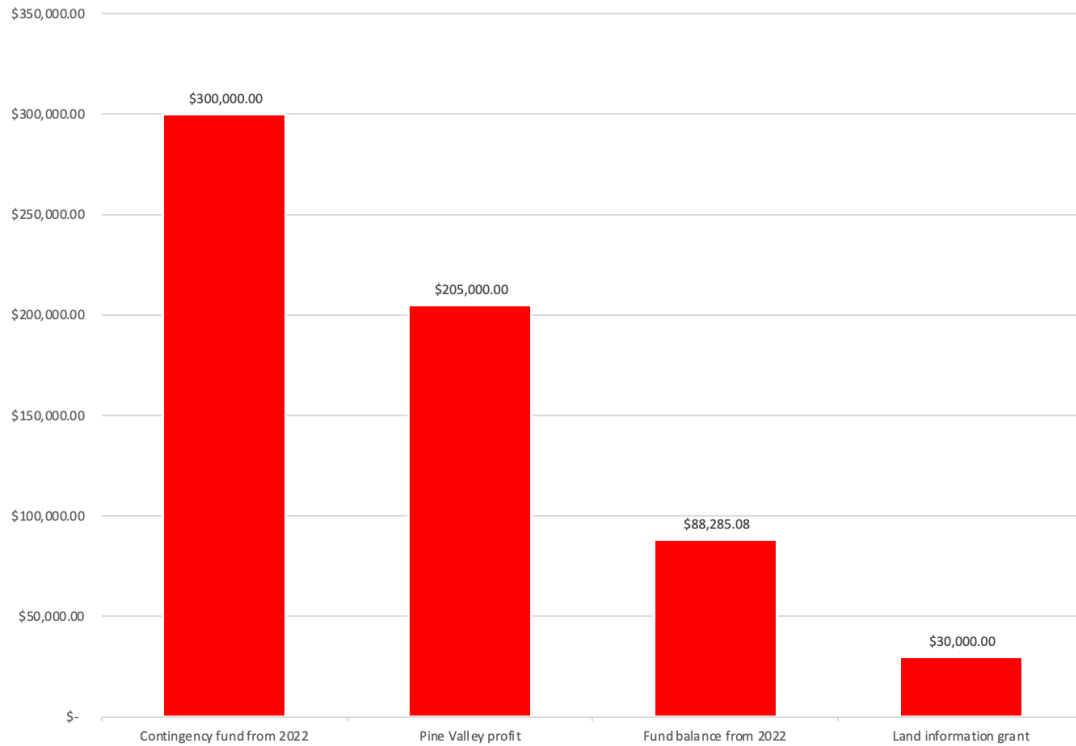


### Added Cumulative Revenues by 2027, Compared to Adopted 2022 Budget

*\*One time revenues in preveious years not included*



### Reduced Cumulative Revenues by 2027, Compared to the 2022 Adopted Budget

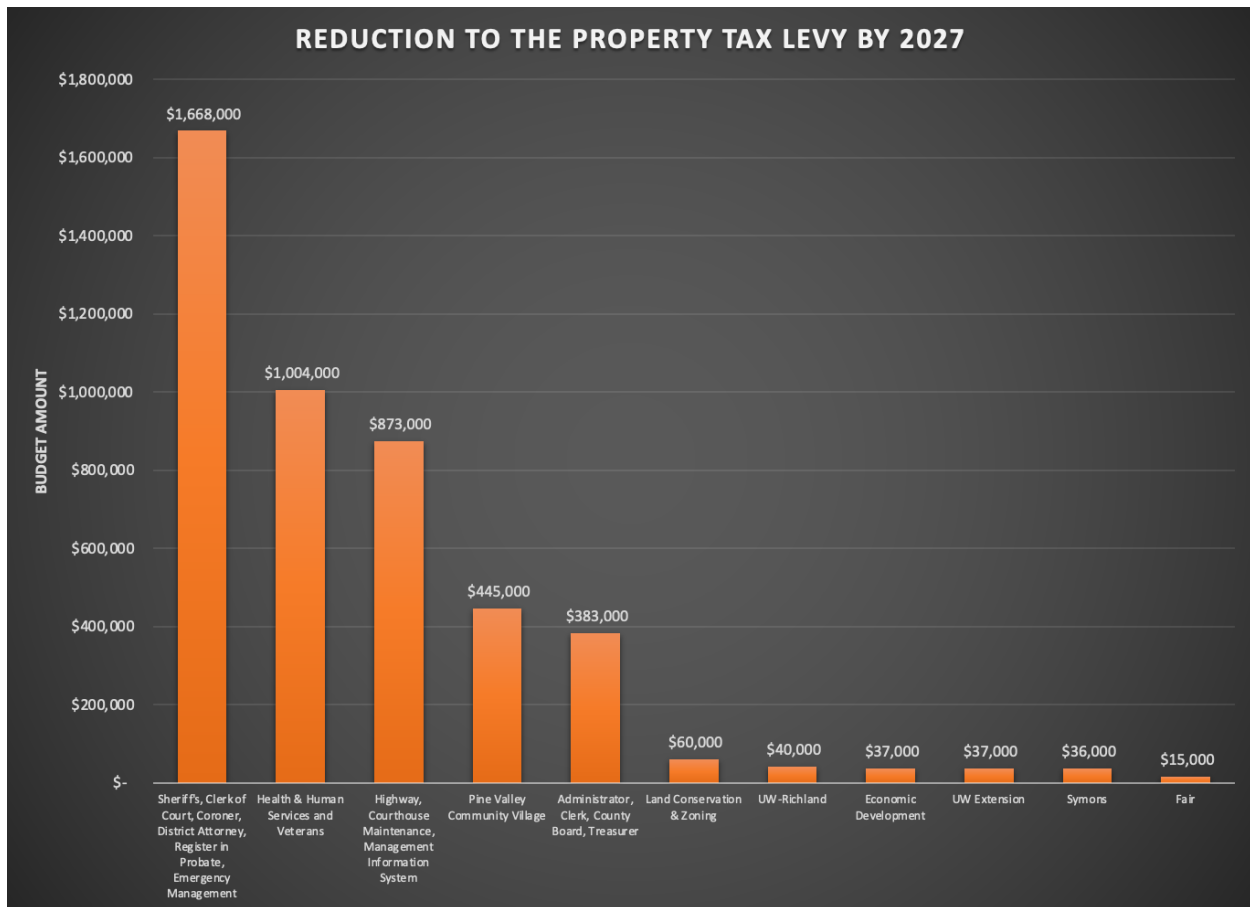


The County Board also recently adopted a set of resolutions guiding committees and departments as to how to decrease their impact on the property tax levy. **Some of these decreases may be permanent, but some may be identified for a potential property tax operating levy referendum in 2023, to take effect in 2024.**

Note that many of these reductions in the property tax levy begin in 2024 and escalate to the amounts shown in the following chart/s in 2027, to account for increasing costs such as wages and benefits.

**Departments and committees may meet these reductions to the property tax levy by any of the following methods:**

1. Decreased expenses
2. Increased revenues from sources other than the property tax levy
3. Increased revenues from an operating levy referendum (*assuming such a referendum is recommended by the County Board and passed by voters*)



*Please return this survey to Administrative Assistant Cheryl Dull by the end of the day on Thursday, December 15<sup>th</sup>.*

**To:** County Board Supervisor

**From:** Referendum Ad Hoc Committee

**Subject:** Survey for the Referendum

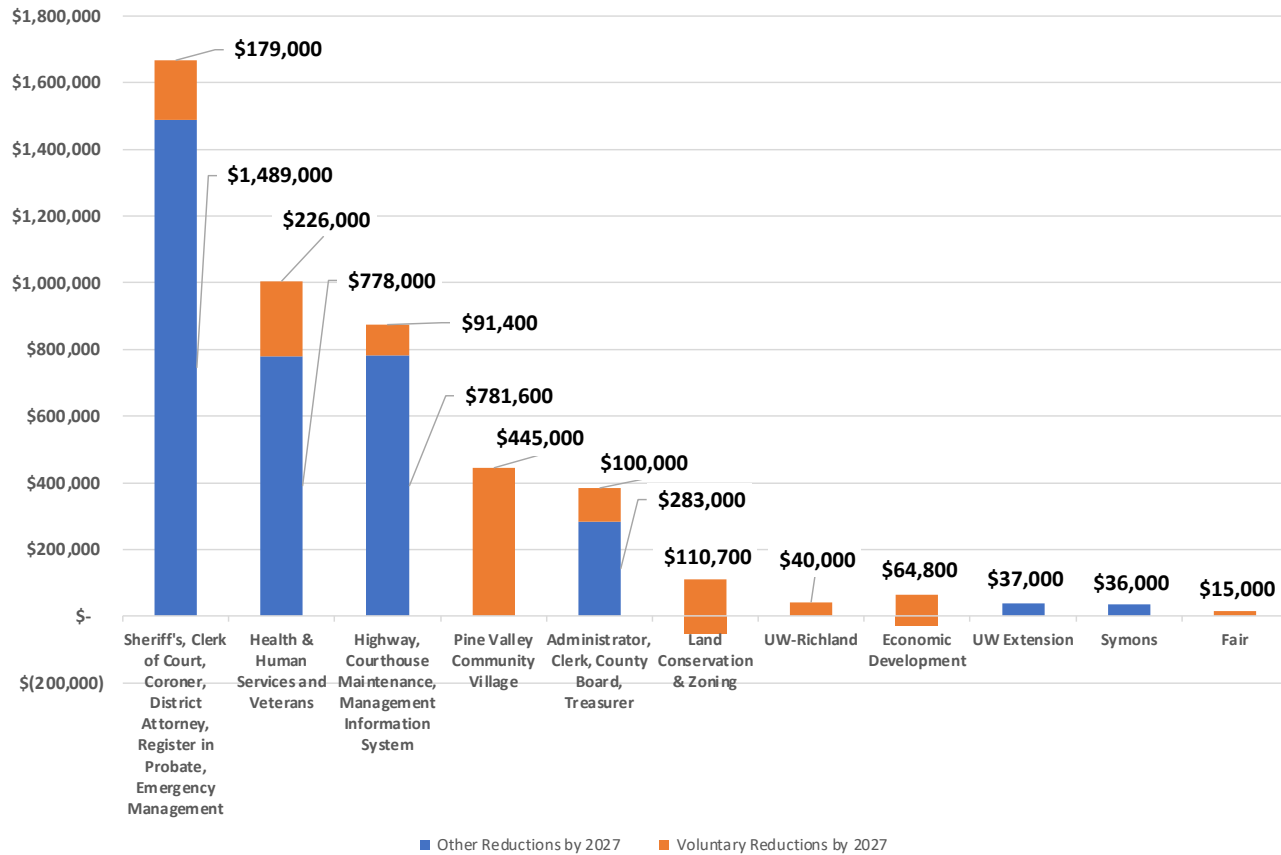
County Board [Resolution 22-74](#) authorized our committee to:

1. Develop and recommend a referendum question
2. Work with committees and departments to develop a cost estimate

Administrator Langreck's 5-year financial plan from August 2022 identified an approximate gap of \$4.6 million by 2027 to keep up with added expenses such as wage and health insurance increases. That gap was filled by County Board Resolutions 22-91, 22-92, 22-93, 22-94, 22-95, and 22-96, which directed committees to identify reductions to the operating levy for County services.

We asked committees and boards to voluntarily identify reductions that could be made permanent, versus those they believed could be placed on a referendum. Most committees made voluntary reductions. Some committees requested that items be placed on a referendum, and some committees declined the invitation to recommend items for a referendum (i.e., other reductions). The chart below shows voluntary versus other reductions.

## Reduction to the Property Tax Levy by 2027



Items in orange are voluntary reductions to the property tax levy by 2027. Items in blue are other reductions.

***First, we would like to ask you to rate your comfort level with shifting portions of the above annual expenses from the operating levy to the short-term borrowing levy:***

Through the process of working with committees and departments, we learned of annual expenses in our operating levy that could be shifted to short-term capital borrowing:

1. Approximately \$1 million of the \$1.6 million **Highway Department's** annual operating levy is devoted to asphalt and equipment purchases.
2. Approximately \$400,000 of the \$2.4 million **Health & Human Services Department's** annual operating levy is devoted to court ordered placements. State statute 67.04(5)(b) allows counties to borrow for this purpose.
3. Approximately \$460,000 **across County departmental budgets** is devoted to property/liability insurance and workers' compensation. State statute 67.04(5)(b) allows counties to borrow for this purpose.

On a scale of 1 to 10, with **1 being the least comfortable** and **10 being the most comfortable**, how do you feel about borrowing for the following expenses:

Department	Expenses	Enter a rating between 1 and 10:
Highway	Asphalt and equipment	<i>Enter answer here:</i>
Health & Human Services	Court ordered placements	<i>Enter answer here:</i>
Administration	Property and liability insurance	<i>Enter answer here:</i>

## Results

<u>Department</u>	<u>Expenses</u>	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
Highway	Asphalt and equipment	10	10	10	10	8	9	5	5	1	8	8	9	10	10	8	10	9	10	8	8	7	8.2
Health & Human Services	Court ordered placements	10	7	3	10	7	1	5	2	5	7	10	8	7	5	7	10	7	10	10	10	2	6.8
Administration	Property and liability insurance	10	5	3	10	5	3	5	2	5	6	5	5	5	7	8	5	9	10	10	5	3	6.0

***Second, we would like to ask you to tell us what percent increase in property taxes are you comfortable with:***

By 2027, we are projecting approximately \$3.3 million in expenses that could be funded with a property tax increase. The current property tax levy is approximately \$10.5 million. This chart illustrates some scenarios:

Annual Tax Levy Change	0%	2.5%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
<b>Difference between 2023 and 2027</b>	<b>\$ -</b>	<b>\$ 1,090,035.35</b>	<b>\$ 2,262,815.63</b>	<b>\$ 3,522,425.98</b>	<b>\$ 4,873,050.00</b>

Question	Answer
What <b>total annual percent change</b> to the property tax levy are you comfortable with?	<i>Enter answer here:</i> _____ %

## Results

District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	District 11	District 12	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	Average
5.0%	4.0%	5.0%	10.0%	2.5%	2.5%	5.0%	2.0%	1.0%	3.0%	2.5%	7.5%	5.0%	4.5%	5.0%	7.5%	4.0%	5.0%	7.0%	5.0%	2.5%	4.55%

Count of votes	
5.0%	7
2.5%	4
7.5%	2
4.0%	2
10%	1
7.0%	1
4.5%	1
3.0%	1
2.0%	1
1.0%	1
<b>Total</b>	<b>21</b>

***Third, we would like to ask you to prioritize the following services:***

Services with top rankings will likely be funded with surpluses and additional short-term borrowing (should the County Board be comfortable with additional short-term borrowing). Services with middle rankings will likely be recommended for placement on an operating levy referendum. Services with bottom rankings will likely be permanently cut.

Please place an X in the 3<sup>rd</sup> column for services you believe should be prioritized. You can mark up to 10 X's. Leave all other rows blank.



<u>Service</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.</u>
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000	
Coroner - reduce levy funds for operations and staffing	\$ 21,180	
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580	
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	
HHS - Court Ordered Child Institutional Placement	\$ 200,000	
HHS - eliminate Treatment Court	\$ 27,103	
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445	
HHS - elimination of two Mental Health Therapists positions	\$ 116,795	
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWY and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriff's - reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	
Symons - reduce all county operation levy to Symons	\$ 36,142	
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959	
Veterans Service Office - eliminate Benefits Specialist Position	\$ 22,739	
<b>Total</b>	<b>\$ 3,281,321</b>	

## Results

<u>Services</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>District 1</u>	<u>District 2</u>	<u>District 3</u>	<u>District 4</u>	<u>District 5</u>	<u>District 6</u>	<u>District 7</u>	<u>District 8</u>	<u>District 9</u>	<u>District 10</u>	<u>District 11</u>	<u>District 12</u>	<u>District 13</u>	<u>District 14</u>	<u>District 15</u>	<u>District 16</u>	<u>District 17</u>	<u>District 18</u>	<u>District 19</u>	<u>District 20</u>	<u>District 21</u>	<u>Total X's</u>	<u>Ranking</u>
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	x	x		x	x	x	x		x	x	x		x	x	x	x	x	x	x	x	x	18	1
Register in Probate - elimination of deputy position	\$ 76,573	x	x		x	x	x	x			x	x		x	x	x				x	x		13	2
HWY and MIS - Asphalt and Equipment	\$ 781,558		x	x	x		x		x		x			x	x		x	x	x	x		x	13	2
Symons - reduce all county operation levy to Symons	\$ 36,142	x		x	x	x	x			x					x		x		x	x	x	x	12	4
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	x	x	x	x	x		x				x	x	x				x			x		11	5
HHS - Court Ordered Child Institutional Placement	\$ 200,000		x	x	x	x					x	x	x		x		x			x		x	11	5
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000		x	x			x				x	x			x	x	x		x	x		x	11	5
HHS - eliminate Treatment Court	\$ 27,103	x				x		x			x		x	x		x	x	x			x		10	8
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580					x		x			x			x	x	x	x	x		x	x		10	8
HHS - elimination of two Mental Health Therapists positions	\$ 116,795		x	x							x	x		x		x	x				x	x	9	10
Coroner - reduce levy funds for operations and staffing	\$ 21,180	x	x					x						x		x	x	x			x	x	9	10
HHS - Court Ordered Adult Institutional Placement	\$ 200,000		x	x	x						x	x			x		x			x		x	9	10
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959			x	x			x							x	x		x	x		x		8	13
Veterans Service Office - Eliminate Benefits Specialist Position would be lost if needed to move to ADRC)	\$ 22,739	x	x	x												x		x		x		x	7	14
	\$ 25,033					x						x	x	x	x	x				x			7	14
HHS - reductions in the Transportation Program	\$ 9,605				x	x							x					x					4	16
HHS - reduce the HHS technology budget	\$ 15,594	x									x			x									3	17
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445			x	x	x																	3	17
<b>Total X's</b>	<b>\$ 3,281,323</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>10</b>	<b>8</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>5</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>168</b>	

**Thank you for taking our survey!**

# 2022 Budget Adjustments

## 2023-2027 Financial Planning Decision Worksheet - DRAFT: (22 December 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/					Notes
				2023	2024	2025	2026	2027	
A.1	Pine Valley - Projecting Wage Increases	Proposing: 2023 = Step Increase (2%) + 5% CPI; 2024 = Step Increase (2%) + 5% CPI; 2025 = 4% CPI; 2026 = 3% CPI; 2027 = 3% 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 competitive in recruitment and retention.	\$ 365,234.15	\$ 390,800.54	\$ 238,946.61	\$ 186,378.36	\$ 191,969.71	Adjustments made to the August 12th document to incorporate F+P action to return to initial 7% increase in 2023.
A.2	Pine Valley - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 27,940.41	\$ 29,896.24	\$ 18,279.42	\$ 14,257.94	\$ 14,685.68	
A.3	Pine Valley - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 23,740.22	\$ 25,402.03	\$ 15,531.53	\$ 12,114.59	\$ 12,478.03	
A.4	Pine Valley - Projecting Health Increases	Estimates in Changing to ETF Plan on 5% trend on base:	\$ 1,161,418.06	\$ 43,672.54	\$ 45,856.17	\$ 48,148.98	\$ 50,556.42	\$ 53,084.25	Adjustet projections to project a 5% increase with ETF
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:	\$ 466,676.76	\$ 498,763.89	\$ 328,397.18	\$ 271,369.87	\$ 280,895.79	
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".	\$ 466,676.76	\$ 498,763.89	\$ 328,397.18	\$ 271,369.87	\$ 280,895.79	
A.8	<b>Total Levy Impact</b>			\$ -	\$ -	\$ -	\$ -	\$ -	
B.1	Highway - Projecting Wage Increases	Proposing 2023 = 5%; 2024 = 5%; 2025 = 4%; 2026 = 3%; 2027 = 1.5%	Reverting to CPI estimates (minus steps) from initial proposal based on F+P action to increase back to 5% in 2023.	\$ 85,016.33	\$ 83,409.36	\$ 71,398.41	\$ 56,761.74	\$ 58,464.59	Adjustments made to the August 12th document to incorporate F+P action to move up to 5% increase in 2023.
B.2	Highway - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 6,503.75	\$ 6,380.82	\$ 5,461.98	\$ 4,342.27	\$ 4,472.54	
B.3	Highway - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 5,526.06	\$ 5,421.61	\$ 4,640.90	\$ 3,689.51	\$ 3,800.20	
B.4	Highway - Projecting Health Increases	Estimates in Changing to ETF Plan on 5% trend on base:	\$ 447,559.50	\$ 16,829.48	\$ 17,670.95	\$ 18,554.50	\$ 19,482.23	\$ 20,456.34	Adjustet projections to project a 5% increase with ETF
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:	\$ 115,736.28	\$ 114,963.23	\$ 102,344.60	\$ 86,739.31	\$ 89,845.31	
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.	\$ 115,736.28	\$ 114,963.23	\$ 102,344.60	\$ 86,739.31	\$ 89,845.31	
B.8	<b>Total Levy Impact</b>			\$ -	\$ -	\$ -	\$ -	\$ -	
C.1	General - Projecting Wage Increases	Proposing 2023 = 5%; 2024 = 5%; 2025 = 4%; 2026 = 3%; 2027 = 1.5%	Reverting to CPI estimates (minus steps) from initial proposal based on F+P action to increase back to 5% in 2023.	\$ 415,267.43	\$ 407,418.09	\$ 348,749.89	\$ 277,256.16	\$ 285,573.84	Adjustments made to the August 12th document to incorporate F+P action to move up to 5% increase in 2023.
C.2	General - Projecting FICA Increases	Increases based on the assumption of a 7.65% Employer Contribution		\$ 31,767.96	\$ 31,167.48	\$ 26,679.37	\$ 21,210.10	\$ 21,846.40	
C.3	General - Projecting WRS Increases	Increases based on the assumption of a 6.5% Employer Contribution		\$ 26,992.38	\$ 26,482.18	\$ 22,668.74	\$ 18,021.65	\$ 18,562.30	
C.4	General - Projecting Health Increases	Estimates in Changing to ETF Plan on 5% trend on base:	\$ 1,802,347.65	\$ 67,773.27	\$ 71,161.93	\$ 74,720.03	\$ 78,456.03	\$ 82,378.83	Adjustet projections to project a 5% increase with ETF
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:	\$ 550,766.05	\$ 546,253.92	\$ 483,845.91	\$ 406,813.80	\$ 421,137.50	
C.7	Revenue and Reimbursement Absorption through HHS		Not anticipating any ability to absorb additional expenses.						
C.8	<b>Total Levy Impact</b>	These are the individual year additional amounts, they are not the accumulated amounts to show impacts in relation to 2022 as the baseline budget.		\$ 550,766.05	\$ 546,253.92	\$ 483,845.91	\$ 406,813.80	\$ 421,137.50	
C.9	<b>Total Cumulative Levy Impact</b>	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		\$ 550,766.05	\$ 1,097,019.97	\$ 1,580,865.88	\$ 1,987,679.67	\$ 2,408,817.18	
Consider % wage overestimation on steps, not account for attrition to help buffer underage on health insurance									

**2022 Budget Adjustments**

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	<b>Total Levy Impact</b>	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	<b>Total Cumulative Levy Impact</b>	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 (t / -) 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	<del>TID Ends/Richland Center</del>	<del>Now a few of property tax. This is 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.</del>	<del>This TID will lead to a small increase in tax base revenue shared with the City and School District. Anticipating a few thousand.</del>	<del>Arrives in increased levy limit, line ff</del>	\$ -	\$ -	\$ -	\$ -	Arrived in combination with allowable limit from DOR
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. Initially thought of added 20K, changed to 56K	Estimation from Derek and Jeff	\$ (56,000.00)	\$ (81,000.00)	\$ (106,000.00)	\$ (131,000.00)	\$ (156,000.00)	Increases from initial projections
gg	State Shared Revenue	Increase in state shared revenue	From DOR	\$ (10,884.79)	\$ (15,000.00)	\$ (20,000.00)	\$ (25,000.00)	\$ (30,000.00)	Increases from initial projections
<b>Totals:</b>				\$ 409,733.29	\$ 380,618.08	\$ 350,618.08	\$ 320,618.08	\$ 290,618.08	

**SECTION #3: Estimated (Gap) projections for each year from estimated wages and revenue streams:**

	2023	2024	2025	2026	2027
<b>Totals:</b>	\$ 979,184.93	\$ 1,517,086.83	\$ 1,989,810.30	\$ 2,392,324.88	\$ 2,812,095.89

**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 (t / -) 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.	\$ -	\$ -	\$ -	\$ -	\$ -	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
1.02	Health & Human Services - Core	Create Custodian Position	Eliminate leased SSWDB position will create a savings and will be a step closer to sharing maintenance staff between the Courthouse and HHS	\$ (5,044.42)	\$ (5,044.42)	\$ (5,225.35)	\$ (5,320.97)	\$ (5,420.31)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
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: REDUCTION IN 2023	\$ (26,882.00)	\$ (26,882.00)	\$ (26,882.00)	\$ (26,882.00)	\$ (26,882.00)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
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	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
1.11	Health & Human Services	Reclassification of Mental Health Workers:	2 workers	\$ 7,529.00	\$ 7,905.45	\$ 8,221.67	\$ 8,468.32	\$ 8,637.68	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
1.12	Health & Human Services	Response to resolution 22-96	Clinical Restructure / Reduction Crisis Service		\$ (79,000.52)	\$ (77,993.66)	\$ (72,755.56)	\$ (72,932.76)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th

**2022 Budget Adjustments**

1.13	Health & Human Services	Response to resolution 22-96			\$ -	\$ (36,836.96)	\$ (36,836.96)	\$ (36,836.96)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			CLT Program Staffing						
1.15	Health & Human Services	Response to resolution 22-96			\$ (4,858.55)	\$ (5,146.21)	\$ (5,299.06)	\$ (5,455.10)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			Reduced Cleaning staff						
1.16	Health & Human Services	Response to resolution 22-96			\$ (10,000.00)	\$ (18,327.00)	\$ (18,327.00)	\$ (18,327.00)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			Reallocate Support Staff as a direct program expense vs. AMSO						
1.17	Health & Human Services	Response to resolution 22-96			\$ -	\$ (13,000.00)	\$ (13,000.00)	\$ (13,000.00)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			CYS on call premium reduction						
1.18	Health & Human Services	Response to resolution 22-96			\$ -	\$ (9,250.00)	\$ (9,250.00)	\$ (9,250.00)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			CYS reduction regular comp payout						
1.19	Health & Human Services	Response to resolution 22-96			\$ (5,024.35)	\$ (5,325.81)	\$ (5,485.58)	\$ (5,650.36)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			Reduces CYF Aide Worker						
1.20	Health & Human Services	Response to resolution 22-96			\$ (9,650.00)	\$ -	\$ -	\$ -	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			Reduction Levy to make WHEAP whole						
1.21	Health & Human Services	Response to resolution 22-96			\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)	Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
			Allocation of portion of SOR Grant						
<b>Total projected impact on HHS dept./programs:</b>					\$ (100,392.22)	\$ (201,868.83)	\$ (232,795.48)	\$ (201,370.48)	\$ (175,665.74)

2.01	Highway	Reclassification of Shop Foreman to Parts Superintendent	Reclassification to grade "I". 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								
<b>Total projected impact on HWY dept./program:</b>					\$ (64,018.99)	\$ (54,018.99)	\$ (54,018.99)	\$ (54,018.99)	\$ (54,018.99)

3.01	Sheriff's Office	Add a Jail Administrator Position	Addition of a Jail Administrator at anticipated grade of "L" with benefits	\$ 90,907.54	\$ 94,507.92	\$ 99,233.34	\$ 103,203.65	\$ 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"	\$ -	\$ -	\$ -	\$ -	\$ -	did not clear consultants
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	\$ -	\$ -	\$ -	\$ -	\$ -	
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	
3.15	Sheriff's Office	State Aid - Sanctions	New revenue source from sanctions	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)	Offered as reduction without referendum or borrowing - through Public Safety Letter November 7th 2021
3.16	Sheriff's Office	Response to 22-96	Sheriff's Office - Reductions to multiple operations	\$ -	\$ (118,000.00)	\$ (118,000.00)	\$ (118,000.00)	\$ (118,000.00)	Offered as reduction without referendum or borrowing - through Public Safety Letter November 7th 2022
<b>Total projected impact on Sheriff dept./program:</b>					\$ (28,850.00)	\$ (140,700.00)	\$ (134,550.00)	\$ (128,400.00)	\$ (122,250.00)

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						

**2022 Budget Adjustments**

			Total projected impact on Tower/ Radio dept/program:	\$	10,000.00	\$	104,000.00	\$	332,000.00	\$	110,090.00	\$	113,272.70	
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	Offered as reduction without referendum or borrowing - through Public Safety Letter November 7th 2022
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	
5.05	Clerk of Court	Response to 22-96	Reduction in use of Health Insurance Plan \$(22,829)	\$	-	\$	(22,829.00)	\$	(22,829.00)	\$	(22,829.00)	\$	(22,829.00)	
5.08	Clerk of Court	Response to 22-96	Increase in collections	\$	-	\$	(24,000.00)	\$	(24,000.00)	\$	(24,000.00)	\$	(24,000.00)	
5.09	Clerk of Court	Response to 22-96	Additional revenues from ensuring that the RIP deputy stays in place	\$	-	\$	(30,000.00)	\$	(37,500.00)	\$	(42,500.00)	\$	(50,000.00)	
Total projected impact on CoC dept/program:				\$	5,952.00	\$	(14,679.40)	\$	(12,471.92)	\$	(10,254.07)	\$	(8,025.32)	
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	
Total projected impact on Clerk dept./program:				\$	5,000.00	\$	5,000.00	\$	17,500.00	\$	16,000.00	\$	16,500.00	
7.01	Child Support	Addition of a 0.5 FTE staff support position	Clerical assistant at 20 hours per week // of contract	\$	5,094.62	\$	5,349.35	\$	5,509.83	\$	5,592.48	\$	5,872.10	
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	
Total projected impact on Child Support dept/program:				\$	9,094.62	\$	9,469.35	\$	9,753.43	\$	9,963.39	\$	10,374.14	
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			\$	-	\$	-	\$	-	\$	-	\$	-	
Total projected impact on Coroner dept/program:				\$	-	\$	-	\$	-	\$	-	\$	-	
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											
Total projected impact on Family Court dept/program:				\$	1,022.16	\$	1,046.82	\$	1,097.63	\$	1,151.49	\$	1,208.58	
10.01	District Attorney's Office	Response to Resolution 22-96	Additional reimbursement for victim witness coordinator position	\$		\$	(32,000.00)	\$	(32,000.00)	\$	(32,000.00)	\$	(32,000.00)	Offered as reduction without referendum or borrowing - through Public Safety Letter November 7th 2022
Total projected impact on DA dept/program:				\$	-	\$	(32,000.00)	\$	(32,000.00)	\$	(32,000.00)	\$	(32,000.00)	
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	\$	6,884.65	\$	7,573.12	
11.02	Register in Probate													
Total projected impact on RIP dept/program:				\$	5,150.00	\$	5,665.00	\$	6,231.00	\$	6,884.65	\$	7,573.12	
12.01	Register of Deeds	Response to resolution 22-95	Adding Revenues from increase portion of fees from state	\$	-	\$	(15,000.00)	\$	(15,000.00)	\$	(15,000.00)	\$	(15,000.00)	
12.02	Register of Deeds	Increase in software cost from switching to fidler		\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	
Total projected impact on ROD dept/program:				\$	4,500.00	\$	(10,500.00)	\$	(10,500.00)	\$	(10,500.00)	\$	(10,500.00)	
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	\$	6,000.00	\$	6,000.00	

**2022 Budget Adjustments**

Total projected impact on Treasurer's dept/program:									
				\$ 23,000.00	\$ 6,000.00	\$ 6,000.00	\$ 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			\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on Property Lister dept/program:				\$ -	\$ -	\$ -	\$ -	\$ -	
15.01	Land Conservation	Mill Creek Inspections	Hiring an engineer to complete DNR required inspections	\$ -		\$ 2,080.00	\$ 1,040.00	\$ -	Vernon has a contract with Davy = \$2,080, 2025=\$1,040; 2026=\$20,80; 2027=\$0 *may depend slightly on fule and milage
15.02	Land Conservation	Rent Payment	Reduction in rent payment to move to the courthouse	\$ (11,352.00)	\$ (11,352.00)	\$ (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								
15.92	Land Conservation	Response to resolution 22-95	Reduction of Adm Assistant to 1/2 time		\$ (25,655.95)	\$ (25,655.95)	\$ (25,655.95)	\$ (25,655.95)	Letter from Committee dated
Total projected impact on Land Con. dept/program:				\$ (11,352.00)	\$ (37,007.95)	\$ (34,927.95)	\$ (35,967.95)	\$ (37,007.95)	
16.02	Zoning	Response to resolution 22-95	Increase Fee for Private Septic Inspection		\$ (45,000.00)	\$ (45,000.00)	\$ (45,000.00)	\$ (45,000.00)	
	Zoning	Response to resolution 22-96	Transfer of GIS duties from full-time position to contracted service		\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	
Total projected impact on Zoning dept/program:				\$ -	\$ (70,000.00)	\$ (70,000.00)	\$ (70,000.00)	\$ (70,000.00)	
17.01	Veteran's Services								Offered as reduction without referendum or borrowing - through HHS and Vets Board on October 13th
17.91	Veteran's Services	Response to Resolution 20-95	decreasing commission per diem by \$750	\$ -	\$ (750.00)	\$ (750.00)	\$ (750.00)	\$ (750.00)	
17.92	Veteran's Services	Response to Resolution 20-96	Veterans Commission Mileage	\$ -	\$ (200.00)	\$ (200.00)	\$ (200.00)	\$ (200.00)	
Total projected impact on Veteran's dept/program:				\$ -	\$ (950.00)	\$ (950.00)	\$ (950.00)	\$ (950.00)	
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	Push back implementation until 2027
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 oversite on county facilities and operations.	<del>\$ 96,907.69</del>	<del>\$ 96,907.69</del>	<del>\$ 96,907.69</del>	<del>\$ 96,907.69</del>	\$ 96,907.69	
18.05	Courthouse Maintenance	Generator Maintenance (contract). No current offer.	Consideration for county-wide generator maintenance and upkeep program (consider with radio/tower project).						
Total projected impact on CH Maint. dept/program:				\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 97,157.69	
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	Reduction Implement in 2024
19.02	MIS	Sheriff Tech / and Radio Tower Coordinator Position	Reduction in response to 22-96	\$ -	\$ -	\$ -	\$ -	\$ -	
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	
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
Total projected impact on MIS dept/program:				\$ 21,931.20	\$ 27,138.96	\$ 32,057.51	\$ 33,811.72	\$ 35,664.42	
20.01	County Tech	Office 365 Licensing (Subscription)	With this the county will have a stronger platform for sharing serves 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	Smash - 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	

2022 Budget Adjustments

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	Push back to 2026
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	
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	\$ 14,566.00	
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	
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 outage 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	
21.00	Administration	Response to Res 22-96	Arrive at \$100,000 reduction from levy by centralizing HR and Finance Functions	\$ -	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	Offered as reduction without referendum or borrowing - through Finance and Personnel on December 6th
21.01	Administration	Creation of Finance Department [Strategic Plan] Addition of 1 FTE 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 1 FTE 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 1 FTE 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. Fund #11 as of 20 Oct 2022 is \$246,432.82. Intended to cover until 2026	\$ -	\$ -		\$ 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 to the Administrator	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	
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		



**2022 Budget Adjustments**

22.02	County Board	Training and Conference	Allow for additional training with participation at fall conference and legislative session	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	Change this to \$400.00
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.	\$ -	\$ -				
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:				\$ (8,000.00)	\$ (7,500.00)	\$ (8,000.00)	\$ (7,300.00)	\$ (8,000.00)	
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								
Total projected impact on TRICITYdept/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)	
24.08	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	
24.09	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	
24.10	Ambulance Services	Expenditure increases: Resulting from increase to a 5% plus step to match Pine Valley's (7%) = \$6,113.99 increase	If unable to recoup with revenues, it will be addressed with fund balance and future potential increases to contract fees.	\$ -	\$ -	\$ -	\$ -	\$ -	
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:				\$ 41,068.05	\$ 36,672.00	\$ 65,370.98	\$ 75,342.53	\$ 95,313.94	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
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.	\$ -	\$ -	\$ -	\$ -	\$ -	
26.05	Emergency Management	Local Emergency Planning Committee	Reduction in fees to attend conference	\$ -	\$ (210.00)	\$ (210.00)	\$ (210.00)	\$ (210.00)	Offered as reduction without referendum or borrowing - through Public Safety Letter November 7th 2022

2022 Budget Adjustments

Total projected impact on EM Mgmt dept/program: \$ 2,881.00 \$ 2,676.37 \$ 3,223.27 \$ 3,228.69 \$ 3,776.64									
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.	\$ -	\$ -	\$ (50,000.00)	\$ (200,000.00)	\$ (330,000.00)	As follow up response to Ad Hoc Questions from Boards October 17th actions
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.	\$ -	\$ -	\$ (75,000.00)	\$ (95,000.00)	\$ (115,000.00)	Discussion through Administrator Langreck and Administrator Rislow
Total projected impact on Pine Valley: \$ - \$ - \$ (125,000.00) \$ (295,000.00) \$ (445,000.00)									
27.90	UW Extension Office	Reduction by resolution		\$ -	\$ (37,959.00)	\$ (37,959.00)	\$ (37,959.00)	\$ (37,959.00)	Offered as reduction without referendum or borrowing - through Education Standing Committee on October 10th 2022
Total projected impact on UWEX dept/program: \$ - \$ (37,959.00) \$ (37,959.00) \$ (37,959.00) \$ (37,959.00)									
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. <b>Indicates impacts of proposal resolution.</b>		\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)	Offered as reduction without referendum or borrowing - through Fair, Recycling and Parks on December 8th 2022
Total projected impact on Fair and Recycling: \$ (245.79) \$ (15,000.00) \$ (15,000.00) \$ (15,000.00) \$ (15,000.00)									
29.01	Parks Commission	Tax Levy increase	Return Parks budget to 2021 tax levy amount	<del>\$40,000.00</del>	<del>\$40,000.00</del>	<del>\$40,000.00</del>	<del>\$40,000.00</del>	<del>\$40,000.00</del>	
29.02									
29.92	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 sheriff's department and close to the public. Sheriff's department needs a range to maintain firearm requirements. <b>Indicates impacts of proposal resolution - Amended scratch as of 17JUL22 meeting</b>	\$ -	\$ -	\$ -	\$ -	\$ -	Proposed resolution amendment from 27 July 2022
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)	<del>\$ (7,000.00)</del>	<del>\$ (7,000.00)</del>	<del>\$ (7,000.00)</del>	<del>\$ (7,000.00)</del>	
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)	<del>\$ (3,000.00)</del>	<del>\$ (3,000.00)</del>	<del>\$ (3,000.00)</del>	<del>\$ (3,000.00)</del>	
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)	<del>\$ (11,000.00)</del>	<del>\$ (11,000.00)</del>	<del>\$ (11,000.00)</del>	<del>\$ (11,000.00)</del>	
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) <b>Indicates impacts of proposal resolution.</b>	\$ -	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	\$ (36,141.61)	Zero levy contribution by 2024
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	\$ -	\$ -	\$ -	\$ -	\$ -	
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.	\$ -	\$ -	\$ -	\$ -	\$ -	
31.03	UW Campus	Response to Resolution 22-94	Camput builds revenues to operate without levy	\$ -	\$ (10,000.00)	\$ (20,000.00)	\$ (30,000.00)	\$ (40,000.00)	
Total projected impact on UW Campus dept/program: \$ - \$ (10,000.00) \$ (20,000.00) \$ (30,000.00) \$ (40,000.00)									
32.01	UW Food Services	Food cost increase	Services will reflect higher prices to cover this increase in expenses. The 2022 budget looks favorable but projects building into 2023 do not with current service requests and student enrollment.	\$52,974.00	\$55,622.00	\$58,403.00	\$ 61,323.00	\$ 64,389.00	Unclear of what financial plan may look like with UW actions

**2022 Budget Adjustments**

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)	
Total projected impact on UW Food dept/program:				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
33.90	Economic Development	Response to Resolution 22-94	City is willing and eager to take on economic development entirely. This reduction accounts for some minor contribution towards some existing services	\$ -	\$ (64,840.43)	\$ (64,840.43)	\$ (64,840.43)	\$ (64,840.43)	City Council as moving to take action
Total projected impact on Economic Dev:				\$ -	\$ (64,840.43)	\$ (64,840.43)	\$ (64,840.43)	\$ (64,840.43)	
34.01	Southwest Regional Planning Commission	Consideration for ending partnership with Southwest Regional Planning	Anticipated (\$17,500) in reduction from discontinuing membership.						
34.02	Library	Increase of \$217,605.50 in 2022 to \$217,954.22 in 2023. Equates to a \$348.72 increase.	Library Levy falls as an exemption to the levy limit statute. It impacts overall tax burden but no operational levy limit. Wis Statute 66.0602(3)(4)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total projected impact on Southwest Regional Planning Commission:									
Total Impacts from Department Services (Adjustments and Options)				\$ (45,870.98)	\$ (372,825.31)	\$ (238,205.50)	\$ (392,792.55)	\$ (37,716.65)	

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	HRA contribution provided by the county is reduced from \$1000/\$3000F to \$500/\$1500F. The estimated liability in 2023 is \$300,000. Impact to levy expense is estimated at \$150,000 reduced levy risk. Actual impact depends on claims.	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	
	Health Insurance	Plan Design Adjustment	Change to plan by entering ETF system.	Factured into section 1					
Total Impacts from Health Insurance Planning (Adjustments and Options)				\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	

SECTION#6: Options and Resources for Additional Financial Adjustments:									
#	Department	Add-in / Take-out/Amendment:	Impacts:						
				2023	2024	2025	2026	2027	
202.01	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.	\$ -	\$ -	\$ -	\$ -	\$ -	
203.01	Sales Tax	Anticipated projections in sales tax compared to 2022	Not recommended at this time	\$ (35,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	Amended from an estimated \$5,000 to less conservative projection. Each year remains individual and not compounded.
204.01	Interest Income	Anticipated projections in interest income from LGIP/Investment 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: from 68K up to 75K	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)	\$ (75,000.00)	
205.01	Property Tax	Projected property tax revenue increases from value	Reference Section number two as anticipated increased revenues from Net New Construction	\$ -	\$ -	\$ -	\$ -	\$ -	
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 (designated \$1,673,845.55)	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.	\$ (524,088.07)	\$ (574,878.74)	\$ (574,878.74)			T
		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.						

**2022 Budget Adjustments**

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	<a href="https://www.revenue.wi.gov/Pages/FAQS/sIF-levy.aspx#net8">https://www.revenue.wi.gov/Pages/FAQS/sIF-levy.aspx#net8</a>	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)
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						
226.02	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Court Ordered Child Institutional Placement	\$	-	\$	(20,000.00)	\$	(20,000.00)
226.03	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Court Ordered Adult Institutional Placement	\$	-	\$	(80,000.00)	\$	(80,000.00)
226.04	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Highway and MTS Reduction in Levy purchase asphalt/equipment / \$40,000 computer costs included	\$	-	\$	(198,249.52)	\$	(470,262.00)
226.05	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Premium payment for property, liability and workers compensation insurance	\$	-	\$	(22,000.00)	\$	(143,000.00)

Amounts that appeared on survey

<b>Total Impacts from Other Resources and Financial Adjustments</b>	\$	(841,261.32)	\$	(1,000,128.26)	\$	(1,393,140.74)	\$	(1,198,000.01)	\$	(1,569,558.10)
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**Section #7: Estimated Existing Annual Gaps With Proposed Adjustments**

<b>Totals:</b>	\$10,159.56	\$62,240.20	\$276,570.99	\$719,639.26	\$1,122,928.07
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## County Referenda

only one I found for county operations			
it failed			
930000	Washington County Anti-Crime Plan Referendum	WASHINGTON COUNTY	<p>Under state law, the increase in the levy of Washington County for the tax to be imposed for the next fiscal year (2023), is limited to 3.61%, based on Washington County's best estimate, which results in a levy of \$37,734,920. Shall Washington County be allowed to exceed this limit and increase the levy for the next fiscal year (2023), for the purpose of funding the Washington County Anti-Crime Plan by a total of 9.89%, which results in a levy of \$40,018,760, and on an ongoing basis, include the increase of \$3,600,000 each fiscal year going forward?</p> <p><a href="https://cdn5-hosted.civiclive.com/UserFiles/Servers/Server_16227954/File/Departments/Sheriff/HP%20QuickLinks/WCACP%20Whitepaper%20V1%2009222022.pdf">https://cdn5-hosted.civiclive.com/UserFiles/Servers/Server_16227954/File/Departments/Sheriff/HP%20QuickLinks/WCACP%20Whitepaper%20V1%2009222022.pdf</a></p>

## Municipal Referenda

		referendum wording	pass/fail	link to articles, public education pieces
City of Chippewa Falls Municipal Referendum	CITY OF CHIPPEWA FALLS - CHIPPEWA COUNTY	Under state law, the increase in the levy of the City of Chippewa Falls for the tax to be imposed for the next fiscal year, 2023, is limited to 1.477%, which results in a levy of \$8,078,159. Shall the City of Chippewa Falls be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of increasing both the Police Department and the Fire & Emergency Services Department wages for existing personnel and to hire additional personnel in each department, by a total of 15.199%, which results in a levy of \$9,305,950, and on an ongoing basis, include the increase of \$1,227,791 for each fiscal year going forward?	pass	<a href="https://lacrossetribune.com/chp/news/local/update-chippewa-falls-public-safety-referendum-passes/article_26298b38-5ebd-11ed-89da-3be4bedd9dca.html">https://lacrossetribune.com/chp/news/local/update-chippewa-falls-public-safety-referendum-passes/article_26298b38-5ebd-11ed-89da-3be4bedd9dca.html</a>
City of Eau Claire Tax Referendum	CITY OF EAU CLAIRE - MULTIPLE COUNTIES	Under state law, the increase in the levy of the City of Eau Claire for the tax to be imposed for the next fiscal year, 2023, is limited to 3.472%, which results in a levy of \$49,178,662. Shall the City of Eau Claire be allowed to exceed this limit and increase the levy for the next fiscal year, 2023 for the purpose of employing six (6) additional Firefighter/Paramedics, six (6) additional Police Officers, two (2) Civilian Community Service Officers, and one (1) Civilian Law Enforcement Associate to support Civilian 911 Dispatchers, by a total of 2.945%, which results in a levy of \$50,626,794, and on an ongoing basis, include the increase of \$1,448,132 for each fiscal year going forward?	pass	<a href="https://www.eauclairewi.gov/government/budget/tax-levy-referendum">https://www.eauclairewi.gov/government/budget/tax-levy-referendum</a>
CITY OF MIDDLETON TAX LEVY REFERENDUM	CITY OF MIDDLETON - DANE COUNTY	Under state law, the increase in the levy of the City of Middleton for the tax to be imposed for the next fiscal year, 2023, is limited to 2.5%, which results in a levy of \$19,781,229. Shall the City of Middleton be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of additional police, parks, communications staffing and employment in cost increases by a total of 3.9%, which results in a levy of \$20,551,229, and on an ongoing basis, include the increase of \$770,000 for each fiscal year going forward?	pass	<a href="https://www.cityofmiddleton.us/referendum">https://www.cityofmiddleton.us/referendum</a>
City of Stevens Point Railroad Transportation Referendum	CITY OF STEVENS POINT - PORTAGE COUNTY	Shall the City of Stevens Point construct a railroad sidetrack on the southside of the existing CN mainline from approximately Butler and to approximately Brietowski Road including the installation of all necessary ballast, track, and switchgear at an estimated cost of \$4,100,000?	pass	<a href="https://www.stevenspointjournal.com/story/news/politics/elections/2022/11/09/stevens-point-voters-approve-4-road-project-referendum-at-cost-of-10m/69627691007/">https://www.stevenspointjournal.com/story/news/politics/elections/2022/11/09/stevens-point-voters-approve-4-road-project-referendum-at-cost-of-10m/69627691007/</a>
City of Stevens Point Badger Avenue Extension Transportation Referendum	CITY OF STEVENS POINT - PORTAGE COUNTY	Shall the City of Stevens Point construct an extension of Badger Avenue from EM Copps Drive to County Trunk Highway HH including the installation of pavement, curb, gutter, sidewalk and/or pedestrian path, related stormwater infrastructure, and final restoration and landscaping at an estimated cost of \$1,800,000?	pass	same
City of Stevens Point Minnesota Avenue Reconstruction Transportation Referendum	CITY OF STEVENS POINT - PORTAGE COUNTY	Shall the City of Stevens Point reconstruct Minnesota Avenue from Clark Street to Jefferson Street, Algoma Street from Minnesota Avenue to Texas Avenue, and Texas Avenue from its north termini to Jefferson Street, including the replacement and/or installation of all pavement, curb, gutter and sidewalk at an estimated cost of \$1,900,000?	pass	same
City of Stevens Point Bush Street Resurface Transportation Referendum	CITY OF STEVENS POINT - PORTAGE COUNTY	Shall the City of Stevens Point resurface Bush Street from Sunset Boulevard to Indiana Avenue, Indiana Avenue from Bush Street to Channel Drive, Channel Drive from Heffron Street to its northerly termini, Lindbergh Avenue from Bush Street to Heffron Street, Frontenac Avenue from Bush Street to Belke Street, Soo Mane Avenue from Bush Street to Belke Street, and Belke Street from Lindbergh Avenue to Frontenac Avenue including the replacement of all pavement at an estimated cost of \$2,200,000?	pass	same
City of Whitewater Referendum requesting ability to exceed levy limits by additional \$1,100,000	CITY OF WHITEWATER - MULTIPLE COUNTIES	"Under state law, the increase in the levy of the City of Whitewater for the tax to be imposed for the next fiscal year 2023 is limited to 7.673%, which results in a levy of \$4,656,852. Shall the City of Whitewater be allowed to exceed this limit and increase the levy for the next fiscal year 2023 for the purpose of establishing, staffing and operating a City of Whitewater Municipal Government Fire and Emergency Services Department (Municipal Department), by a total of 23.621%, which results in a levy of \$5,756,852, and on an ongoing basis, include the increase of \$1,100,000 for each fiscal year going forward?"		
Town of Clayton Exceed Levy Limit Referendum	TOWN OF CLAYTON - WINNEBAGO COUNTY	Under state law, the increase in the levy of the Town of Clayton for the tax to be imposed for the next fiscal year is limited to 1.022% which results in a levy of \$930,621.00. Shall the Town of Clayton be allowed to exceed this limit and increase the levy for the next fiscal year for the purpose of hiring additional administrative staff by a total of 10.763%, which results in a levy of \$1,029,121.00?		
Town of Erin Levy Increase Referendum	TOWN OF ERIN - WASHINGTON COUNTY	Under state law, the increase in the levy of the Town of Erin for the tax to be imposed for the next fiscal year, 2023, is limited to 0.973%, which results in a levy of \$888,156. Shall the Town of Erin be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of road repairs, by a total of 22.519%, which results in a levy of \$1,088,156 and include the increase of \$200,000 for fiscal years 2024 through 2032?		
Town of Grand Chute Police Funding Referendum	TOWN OF GRAND CHUTE - OUTAGAMIE COUNTY	Under state law, the increase in the levy of the Town of Grand Chute for the tax to be imposed for the next fiscal year, 2023, is limited to 1.654%, which results in a levy of \$15,731,174. Shall the Town of Grand Chute be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of hiring five (5) additional police officers, increasing the hours for two (2) existing support staff, and providing necessary training, equipment, and vehicles, by a total of 6.090%, which results in a levy of \$16,689,174 and on an ongoing basis, include the increase of \$958,000 for each fiscal year going forward?	pass	<a href="https://www.postcrescent.com/story/news/politics/elections/2022/11/09/grand-chute-voters-approve-hiring-five-additional-police-officers/69606101007/">https://www.postcrescent.com/story/news/politics/elections/2022/11/09/grand-chute-voters-approve-hiring-five-additional-police-officers/69606101007/</a>
Town of Holland Tax Referendum	TOWN OF HOLLAND - LA CROSSE COUNTY	"Under State law, the increase in the levy of the Town of Holland for the tax imposed for the next fiscal year, 2023, is limited to 2.479%, which results in a levy of \$738,997. Shall the Town of Holland be allowed to exceed this limit and increase the tax levy for the next fiscal year, 2023, for the purpose of enhancing fire protection, by a total of 78.823%, which results in a levy of \$1,321,497, and on an ongoing basis, include the increase of \$582,500 for each fiscal year going forward?"		
Town of Lafayette Tax Referendum	TOWN OF LAFAYETTE - CHIPPEWA COUNTY	Under Wisconsin law, the increase in the levy of the Town of Lafayette for the tax to be imposed for the next fiscal year, 2023, is limited to 3.22% (based on actual data or the political subdivision's best estimate), which results in a levy of \$30,000. Shall the Town of Lafayette be allowed to exceed this limit and increase the levy for the next fiscal year, 2023 and going forward for increased Sheriff's Patrol, by a total of 6.5% (based on actual data or the political subdivision's best estimate), which results in a levy of \$1,637,000.		
Town of Mukwonago Levy Increase Referendum	TOWN OF MUKWONAGO - WAUKESHA COUNTY	"Under state law, the increase in the levy of the Town of Mukwonago for the tax to be imposed for the next fiscal year, 2023, is limited to 1.39% (based on actual data or the Town's best estimate), which results in a levy of \$3,156,040. Shall the Town of Mukwonago be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of hiring and retaining additional fire fighter/emergency medical services providers, Department of Public Works personnel; Administrative personnel and Police Department personnel, by a total of 27.78% based on actual data or the Town's best estimate, which results in a levy of \$3,977,511, and on an ongoing basis thereafter."		
Town of Polar Hwy 64 Reconstruction Referendum	TOWN OF POLAR - LANGLADE COUNTY	Question: A "YES" vote signifies you agree for the Town of Polar to approve and pay costs of approximately \$90,000 to the Wisconsin Department of Transportation for reconstruction and future maintenance costs of the 4' parking lane of the existing roadway width of 44' from Mill Road to east of Mueller Lake Road with work to commence and be paid for in year 2025. A "NO" vote signifies you agree to the Wisconsin Department of Transportation narrowing the roadway to 36' total width at no cost to the Town of Polar?		
Village of Aniwa Levy Referendum	VILLAGE OF ANIWA - SHAWANO COUNTY	Shall the Village of Aniwa be allowed to exceed this limit and increase the levy on an ongoing basis to fund the Village of Aniwa's portion of the increased cost of the Bimamwood Ama Emergency Services to staff the emergency medical services 24/7 to ensure that when a call is made to 911 those personnel are available to respond (\$9,672.00 (101.83%) for 2022 payable in 2023.)?		
Village of Arena EMT Referendum	VILLAGE OF ARENA - IOWA COUNTY	Under state law, the increase in the levy of the Village of Arena for the tax to be imposed for the next fiscal year, 2023, is limited to 2.61%, which results in a levy of \$382,104. Shall the Village of Arena be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, and an ongoing basis, for the purpose of expanding public safety services, including hiring a third full time Emergency Medical Technician, by a total of 11.9% (\$35,000), which results in a levy of \$417,104?		
Village of Boyd Exceed Levy Limits Referendum	VILLAGE OF BOYD - CHIPPEWA COUNTY	Under state law, the increase in the levy of the Village of Boyd for the tax to be imposed for the next fiscal year, 2023, is limited to 1.644%, which results in a levy of \$156,335. Shall the Village of Boyd be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of critical street maintenance projects, maintaining public safety services, update maintenance equipment and fire department equipment, by a total of 63.965%, which results in a levy of \$256,335, and on an ongoing basis, include the increase of \$100,000 for each fiscal year going forward?		
Village of Elm Grove Gebhardt Road Reconstruction Referendum	VILLAGE OF ELM GROVE - WAUKESHA COUNTY	"Shall the Village of Elm Grove expend \$1,700,000 for the reconstruction of Gebhardt Road including the construction of an off road pathway with the Village's expected contribution to be \$340,000 if Federal grant monies are awarded or \$1,300,000 expected Village contribution if Federal grant monies are not awarded?"		
Village of Fontana EMS Referendum Question	VILLAGE OF FONTANA - WALWORTH COUNTY	Under state law, the increase in the levy of the Village of Fontana for the tax to be imposed for the next fiscal year, 2023, is limited to .999% which results in a levy of \$4,196,047. Shall the Village of Fontana be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of providing the Village with 24-hour emergency medical service, by a total of 16.160% which results in a levy of \$4,874,124, and on an ongoing basis, include the increase of \$678,077 for each fiscal year going forward?	pass	<a href="https://lakegenevanews.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2c0bcd12-5fde-11ed-9549-0ff345728908.html">https://lakegenevanews.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2c0bcd12-5fde-11ed-9549-0ff345728908.html</a>
Village of Gemantown Water and Sanitary Services Referendum	VILLAGE OF GERMANTOWN - WASHINGTON COUNTY	Shall the Village of Gemantown provide water and sanitary sewer service for a fee and on an ongoing basis to customers in a portion of the Village of Richfield pursuant to the terms of an Intergovernmental Agreement between the Village of Richfield and the Village of Gemantown?		
Village of Holmen Levy Referendum	VILLAGE OF HOLMEN - LA CROSSE COUNTY	"Under State law, the increase in the levy of the Village of Holmen for the tax to be imposed for the next fiscal year, 2023, is limited to 6.126%, which results in a levy of \$4,857,433. Shall the Village of Holmen be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of enhancing Public Safety within the community through hiring more Police Officers and Firefighters / EMTs, by a total of 26.660%, which results in a levy of \$6,152,433 and on an ongoing basis, include the increase of \$1,295,000 for each fiscal year going forward?"	pass	<a href="https://lacrossetribune.com/news/local/govt-and-politics/elections/update-holmen-voters-approve-school-public-safety-referendums/article_152315e0-5c81-11ed-a853-33ca6eb99b1a.html">https://lacrossetribune.com/news/local/govt-and-politics/elections/update-holmen-voters-approve-school-public-safety-referendums/article_152315e0-5c81-11ed-a853-33ca6eb99b1a.html</a>

## Municipal Referenda

Village of Lyndon Station Tax Referendum	VILLAGE OF LYNDON STATION - JUNEAU COUNTY	"Under state law, the increase in the levy of the Village of Lyndon Station for the tax to be imposed for the next fiscal year, 2023 is limited to 0.186%, which results in a levy of \$68,933. Shall the Village of Lyndon be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of addressing village personnel needs, potentially including a full time clerk, two additional trustees, additional public works personnel, and a part-time police officer, by a total of 253.871%, which results in a levy of \$243,933, and on an ongoing basis, include the increase of \$175,000 for each fiscal year going forward?"		
Village of Mukwonago Tax Referendum	VILLAGE OF MUKWONAGO - MULTIPLE COUNTIES	"Under state law, the increase in the levy of the Village of Mukwonago for the tax to be imposed for the next fiscal year, 2023, is limited to 4.64% (based on actual data or the Village's best estimate), which results in a levy of \$6,934,162.79. Shall the Village of Mukwonago be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of hiring and retaining additional fire fighters/emergency medical services providers personnel for the Mukwonago fire department, by a total of 10.77% (based on actual data or the Village's best estimate), which results in a levy of \$7,340,511.84, and on an ongoing basis thereafter."	pass	<a href="https://mukwonagofire.org/referendum.php">https://mukwonagofire.org/referendum.php</a>
Village of Orfordville - Public Safety Referendum	VILLAGE OF ORFORDVILLE - ROCK COUNTY	Question: Under state law, the increase in the levy of the Village of Orfordville for the tax to be imposed for the next fiscal year, 2023, is limited to 5.1%, which results in a levy of \$483,720.65. Shall the Village of Orfordville be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of paying its share of expenses to the Orfordville Fire Protection District so the Orfordville Fire Protection District may hire 6 full-time employees, by a total of 34.44%, which results in a levy of \$650,319.65, and on an ongoing basis, include the increase of \$166,599 for each fiscal year going forward?	pass	
Village of Redgranite Referendum to Exceed Levy Limit	VILLAGE OF REDGRANITE - WAUSHARA COUNTY	Under state law, the increase in the levy of the Village of Redgranite for the tax to be imposed for the next fiscal year, 2023, is limited to 0.805%, which results in a levy of \$317,007. Shall the Village of Redgranite be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of paying operating expenditures for public safety, public works and capital improvements, by a total of 39.431%, which results in a levy of \$442,007, and on an ongoing basis, include the increase of \$125,000 for each fiscal year going forward?	can't determine	
Village of River Hills Tax Referendum	VILLAGE OF RIVER HILLS - MILWAUKEE COUNTY	Under state law, the increase in the levy of the Village of River Hills for the tax to be imposed for the next fiscal year, 2023, is limited to 0.787% which results in a levy of \$3,038,080. Shall the Village of River Hills be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of maintaining existing public service levels for police, public works, general government, general fund capital improvements and capital purchases, by a total of 9.875%, which results in a levy of \$3,338,080, and include the increase of \$300,000 for fiscal years 2023 through 2027?	can't determine	<a href="https://riverhillswi.com/2020-census/">https://riverhillswi.com/2020-census/</a>
Village of Shorewood Hills Referendum to Increase Levy Limit	VILLAGE OF SHOREWOOD HILLS - DANE COUNTY	Under state law, the increase in the levy of the Village of Shorewood Hills for the tax to be imposed for the next fiscal year, 2023, is limited to 0.519%, which results in a levy of \$3,007,936. Shall the Village of Shorewood Hills be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, to fund one new full time police officer and one new full time administrative staff, establish competitive wage rates for all staff, and adequately fund technological needs by a total of 13.298%, which results in a levy of \$3,407,936, and on an ongoing basis, include the increase of \$400,000 for each fiscal year going forward?	pass	
WAUNAKEE REFERENDUM	VILLAGE OF WAUNAKEE - DANE COUNTY	Should the Village construct a public outdoor aquatics facility with an estimated construction cost of \$9.4 million?	pass	
WILLIAMS BAY REFERENDUM TO EXCEED LEVY LIMIT	VILLAGE OF WILLIAMS BAY - WALWORTH COUNTY	Under state law, the increase in the levy of the Village of Williams Bay for the tax to be imposed for the next fiscal year, 2023, is limited to 1.674%, which results in a levy of \$2,982,296. Shall the Village of Williams Bay be allowed to exceed this limit and increase the levy for the next fiscal year, 2023, for the purpose of providing the Village with 24-hour emergency medical services, by a total of 31.120% which results in a levy of \$3,910,373, and on an ongoing basis, include the increase of \$928,077 for each fiscal year going forward?	pass	<a href="https://lakegenevaneews.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2cdbc12-5fde-11ed-9549-0ff345728908.html">https://lakegenevaneews.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2cdbc12-5fde-11ed-9549-0ff345728908.html</a>

## Notes

list of all referendums on ballots statewide- used for this spreadsheet	<a href="https://elections.wi.gov/list-referenda-november-2022">https://elections.wi.gov/list-referenda-november-2022</a>
% successful school referendums	<a href="https://weac.org/school-referendum-results/">https://weac.org/school-referendum-results/</a>
Mukwanago public ed flyer- adding firefighting, police, public works	<a href="https://www.townofmukwonago.us/images/documents/To_be_deleted_when_done/FINAL_Referendum_Flyer_2022_Activity_Guide.pdf">https://www.townofmukwonago.us/images/documents/To_be_deleted_when_done/FINAL_Referendum_Flyer_2022_Activity_Guide.pdf</a>
link to Washington county public information document for anti crime referendum that failed	<a href="https://cdn5-hosted.civiclive.com/UserFiles/Servers/Server_16227954/File/Departments/Sheriff/HP%20QuickLinks/WCAP%20Whitepaper%20V1%2009222022.pdf">https://cdn5-hosted.civiclive.com/UserFiles/Servers/Server_16227954/File/Departments/Sheriff/HP%20QuickLinks/WCAP%20Whitepaper%20V1%2009222022.pdf</a>
article showing results on SE Wisconsin municipalities	<a href="https://www.wisn.com/article/november-2022-wisconsin-community-referendum-results/41835534">https://www.wisn.com/article/november-2022-wisconsin-community-referendum-results/41835534</a>
eau claire successful referendum	<a href="https://www.eauclairewi.gov/government/budget/tax-levy-referendum">https://www.eauclairewi.gov/government/budget/tax-levy-referendum</a>
middleton public info flyer	<a href="https://www.cityofmiddleton.us/DocumentCenter/View/10610/City-of-Middleton-Referendum-Mailer">https://www.cityofmiddleton.us/DocumentCenter/View/10610/City-of-Middleton-Referendum-Mailer</a>
amazing public education effort by Holmen school district ( Likely expensive also. Just adding for example of what some have done)	<a href="https://holmen.referendumfacts.org">https://holmen.referendumfacts.org</a>