



Tax Levy Referendum Report

Referendum Ad Hoc Committee

First Draft Released: Thursday, December 22, 2022

Final Draft Referred 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 decided against recommending 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 net new construction. However, the County Board can ask the electorate to raise taxes for operating, if it describes the amount of increase, its purpose, and the duration of the tax increase. The County Board can also shift certain operating expenses to the debt levy, which does not require approval by voters.

The decision against recommending a 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. **Protection of current service levels in the areas of Sheriff's, Register in Probate, Symons Recreation, Family Court, Treatment Court, Emergency Management, Mental Health Therapy, Coroner, UW Extensions, Veterans, and Nutrition Program**, by shifting specified operating expenses in the Highway, Health & Human Services, and Administration Departments to the short-term borrowing levy.
2. **Adoption of the 5-year financial plan as an official planning document of Richland County**, with a shared common goal of financial accountability. The 5-year financial plan should be more widely utilized by County officials and staff as a tool to balance priorities, monitor commitments, increase revenues, decrease expenses, and plan for changes to the property tax levy.
3. **Shifting the development of a referendum question to the Public Safety Standing Committee**, to address the longstanding issue of the 911 dispatch center being within the confines of the jail, with correctional officers required to operate the dispatch center while at the same overseeing the jail population.

County Board Resolution

The following resolution is recommended for adoption by the County Board:

A Resolution of the Richland County Board Against Exercising the Referendum Option in 2023 to Increase the County Tax Levy in 2024

WHEREAS, the Richland County Board of Supervisors has recently engaged in a 5-year financial planning effort, projecting expenses and revenues through 2027; and

WHEREAS, the County Board directed committees and departments to identify reductions to the tax levy between 2024 and 2027, through Resolutions 22-90 through 22-96; and

WHEREAS, many departments have committed to reductions over the 2024 – 2027 period; and

WHEREAS, the areas of Sheriff, Register in Probate, Symons Recreation, Family Court, Treatment Court, Emergency Management, Mental Health Therapy, Coroner, UW Extension, Veterans, and Nutrition Program have remaining budget shortfalls over the 2024 – 2027 period; and

WHEREAS, due to reductions, the County Board now has the ability to cover those budget shortfalls by shifting specified operational expenses in the Highway, Health & Human Services, and Administration Departments to short-term borrowing; and

WHEREAS, the County Board was surveyed in December 2022 to determine their comfort level with annual property tax levy increases, with the average result being 4.55%; and

WHEREAS, shared revenues from the State of Wisconsin have not risen for 20 to 30 years, which is directly tied to the rise of property taxes; and

WHEREAS, Richland County property taxpayers have already seen the County portion of their property taxes increase by 57% between 2014 and 2022; and

WHEREAS, the 5-year financial plan is a tool that should be more widely utilized by County officials and staff as a mechanism to balance priorities, monitor commitments, increase revenues, decrease expenses, and plan for changes to the property tax levy; and

WHEREAS, many referendums have passed in recent years in other counties and municipalities to increase staffing levels for public safety; and

WHEREAS, the Sheriff's Department has a longstanding challenge of the 911 dispatch center being within the confines of the jail, with correctional officers required to operate the dispatch center while at the same overseeing the jail population.

NOW THEREFORE BE IT RESOLVED, the County Board of Supervisors declines to approve a referendum question for the April 2023 ballot for the 2024 budget year; and

BE IT FURTHER RESOLVED, current service levels in the areas of Sheriff, Register in Probate, Symons Recreation, Family Court, Treatment Court, Emergency Management, Mental Health Therapy, Coroner, UW Extension, Veterans, and Nutrition Program, shall be maintained by shifting specified operating expenses in the Highway, Health & Human Services, and Administration Departments to the short-term borrowing levy; and

BE IT FURTHER RESOLVED, the Richland County Board of Supervisors adopts the 5-year financial plan as an official planning document of Richland County government, which should be used collaboratively by committees and departments to increase revenues, decrease expenses, and balance budgets; and

BE IT FURTHER RESOLVED, the Public Safety Standing Committee shall be tasked with developing a referendum question for the April 2024 ballot for the 2025 fiscal year, regarding the separation of the dispatch center from the jail; and

BE IT FURTHER RESOLVED, this resolution shall be effective upon its passage and publication.

State of Wisconsin 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**.¹ 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.² See Figure 1. Net new construction averages less than 1% in Richland County.
2. The second law (which is in the Wisconsin Constitution³) 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. 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). The latter action was taken through “short-term borrowing,” meaning the County borrows the money in the fall of each year, and pays the entire principle amount the following spring of each year. Richland County’s current annual short-term borrowing amount is \$1.05 million.

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

² https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf

³ See Article XI, Section 2: https://docs.legis.wisconsin.gov/constitution/wi_unannotated

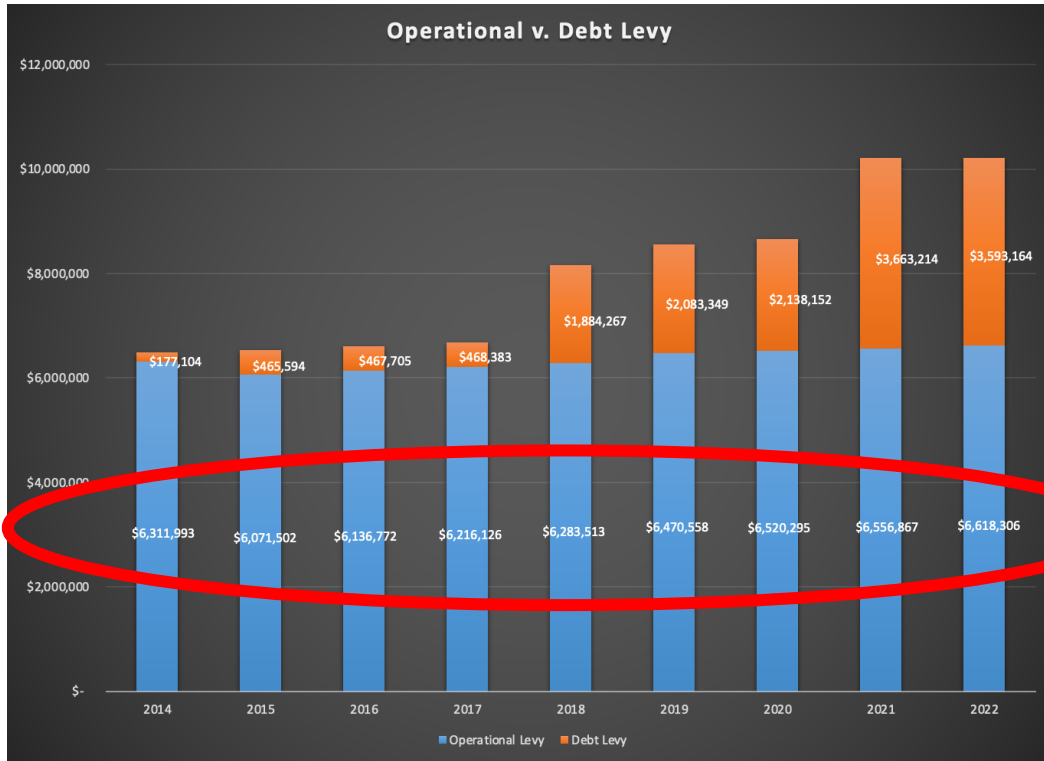


Figure 1. The history of Richland County's property tax between 2014 and 2022.

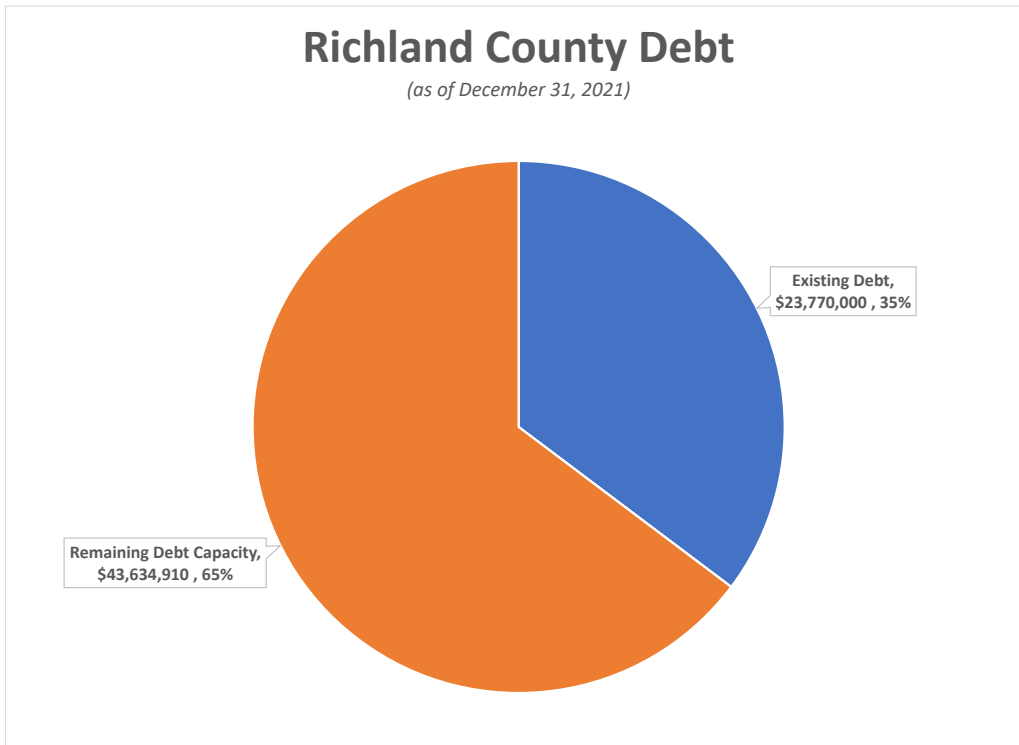


Figure 2. The County's current debt load of \$24 million uses 35% of the allowed debt capacity.

How the Recommendation was Developed

The recommendation 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 decision against recommending a question was determined by reviewing reductions offered by committees and the City of Richland Center and using the results of a survey to all members of the Board of Supervisors.

Press Release and Research

Before making its recommendation, 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*)
 - 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 reductions to the property tax levy offered by committees and the City of Richland Center between the years of 2024 and 2027. The results are shown in Figure 3, with all reductions detailed in Appendix B.

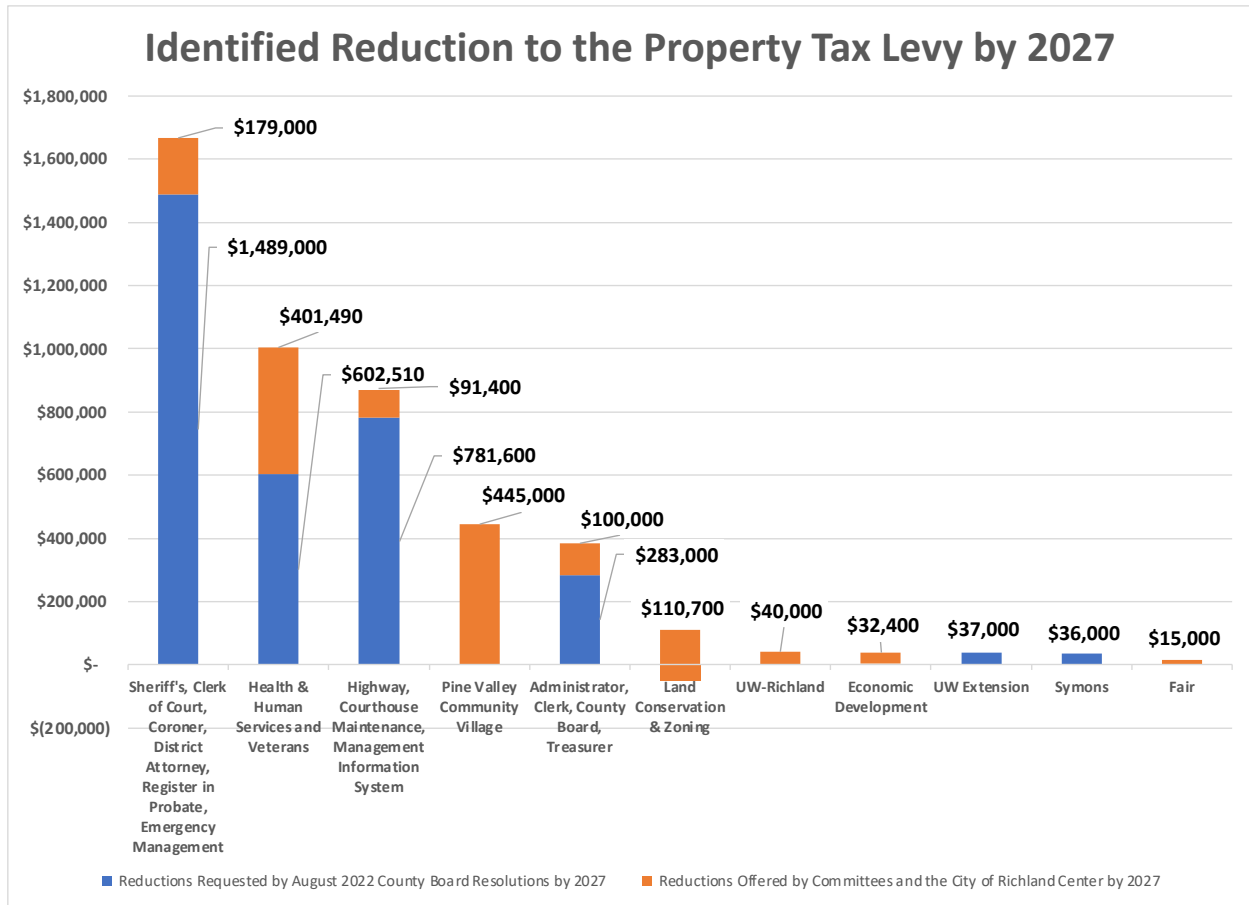


Figure 3. Resolutions passed by the County Board in August of 2022 required reductions to the tax levy to be identified by each committee.

County Board Survey

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
Difference between 2023 and 2027	\$ -	\$ 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.

County Board members were also surveyed regarding how they would prioritize services. See Figure 6. Only services that had not been offered by committees and the City of Richland Center as a reduction in Figure 3 were included in the survey. The item “HHS – elimination of five full-time positions” was inadvertently included in the survey, as it was offered as a reduction by the HHS & Veterans Committee.

<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	
Total	\$ 3,281,321	

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.

Services	Estimated Annual Operating Levy Reduction by 2027	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	x	x	18	1
Register in Probate - elimination of deputy position	\$ 76,573	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	13	2
Symons - reduce all county operation levy to Symons	\$ 36,142	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					11	5
HHS - Court Ordered Child Institutional Placement	\$ 200,000		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		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	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	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					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
Total X's	\$ 3,281,323	8	10	10	10	10	5	7	1	2	10	8	5	10	10	10	10	9	5	10	9	9	168	

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.

State statutes allow the County Board to borrow for capital highway projects, court ordered placements, and property/liability insurance. Richland County currently has approximately \$1.683 million in operating expenses that can be shifted to the debt levy. Including all reductions offered by committees and the City of Richland Center made through the recent six-month process, the 5-year financial plan is balanced between 2024 and 2026 because of the short-term borrowing amounts. The first significant shortfall is forecasted in 2027 (see Figure 8).

#	Department	Description of proposed action:	Impacts on services:	Financial Impact of Action (+/-) to levy/				
				2023	2024	2025	2026	2027
226.02	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Court Ordered Adult Institutional Placement		\$ -	\$ -	\$ (400,000.00)	\$ (400,000.00)
226.03	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Highway and MIS Reduction in Levy purchase asphalt/equipment / \$40,000 computer costs included		\$ (420,000.00)	\$ (800,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)
226.04	Operational Notes to pay for expenditures allowable under WI Statutes	Response to Res 22-96	Premium payment for property, liability and workers compensation insurance		\$ -	\$ -	\$ (199,000.00)	\$ (283,000.00)
	Additional Short-Term Borrowing				\$ (420,000.00)	\$ (800,000.00)	\$ (1,599,000.00)	\$ (1,683,000.00)
Section #7: Estimated Existing Annual Gaps With Proposed Adjustments								
Totals:				-\$30,908.49	\$32,338.54	\$38,731.91	\$48,432.31	\$715,049.55

Figure 8. The 5-year financial plan (see Appendix B) currently projects four categories of operational expenses that can be shifted to short-term borrowing. This tool can be used to balance the budget through 2026.

Projected tax levy amounts based on these recommendations are shown in Figure 9.

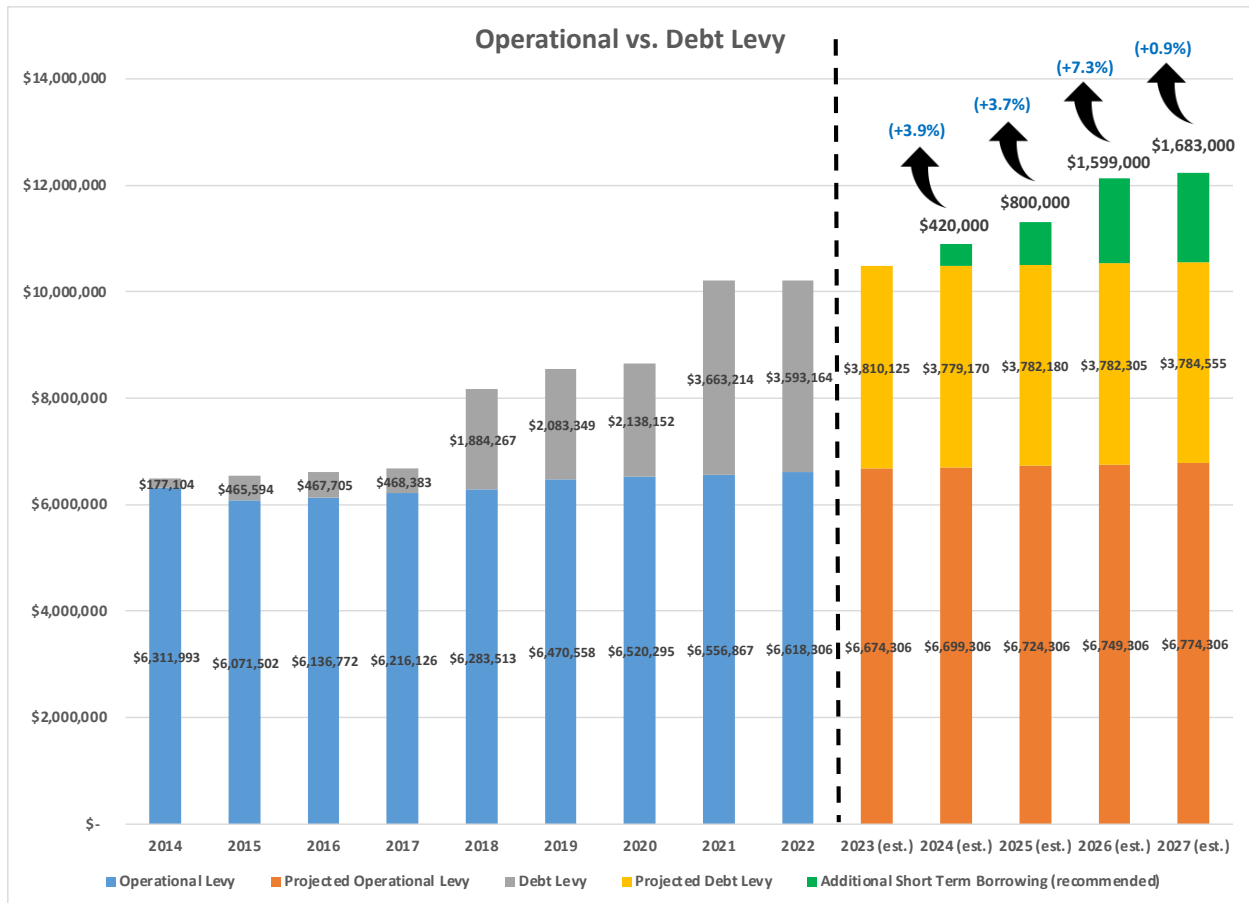


Figure 9. The projected levy through 2027 increases to approximately \$12 million with recommended additional short-term borrowing (shown in green).

Beginning in 2027, the budget shortfall can be addressed through multiple means. While it is too far away to be certain of Richland County’s financial situation in 2027, current ideas could be developed over the coming years to prepare for 2027. Examples include:

- **Symons Recreation** could add classes or increase fees to reduce its impact to the property tax levy.
- **Health & Human Services** could reduce staff further to be more in line with peer counties, as shown in Appendix B (page B-21).
- Richland County could advocate for increased **state highway aids**.
- **Pine Valley Community Village** could increase profits above 2022 levels beyond the offered reduction shown in Figure 3.
- A **housing development** behind the UW-Richland campus could bring in more revenues than the offered reduction shown in Figure 3 (under UW-Richland).

Above all, a culture of collaboration between committees and departments should be fostered over the coming years. The 5-year financial plan is the primary tool that can be used to make this happen. It should be adopted by the County Board. All County officials and department

heads should be encouraged to utilize the plan to balance priorities, monitor commitments, increase revenues, decrease expenses, and plan for changes to the property tax levy.

Future Referendum for Richland County

Other levy referendums in Wisconsin have been researched by the committee. This research is included in Appendix E. Through this process it was found that referendums for additional services are the most likely to gain approval from the electorate, particularly in the area of public safety.

Richland County has a longstanding issue of the 911 dispatch center being within the confines of the jail, with correctional officers required to operate the dispatch center while at the same time overseeing the jail population. Forest County developed a referendum question in 2019 to address this situation, and this was passed by 60% of voters. It is recommended that the Public Safety Standing Committee be tasked with developing a referendum question for the April 2024 ballot for the 2025 fiscal year, regarding the separation of the dispatch center from the jail. In Forest County, the referendum funded six additional staff members at a cost of \$450,000 per year.

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.

Appendix A: Press Release



For Immediate Release

September 10, 2022

Contact: Richland County Board Chair Marty Brewer

608-604-0713

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, or visit the committee's website at <https://administrator.co.richland.wi.us/minutes/referendum-ad-hoc-committee/>.

www.co.richland.wi.us

181 West Seminary Street, Richland Center, WI 53581

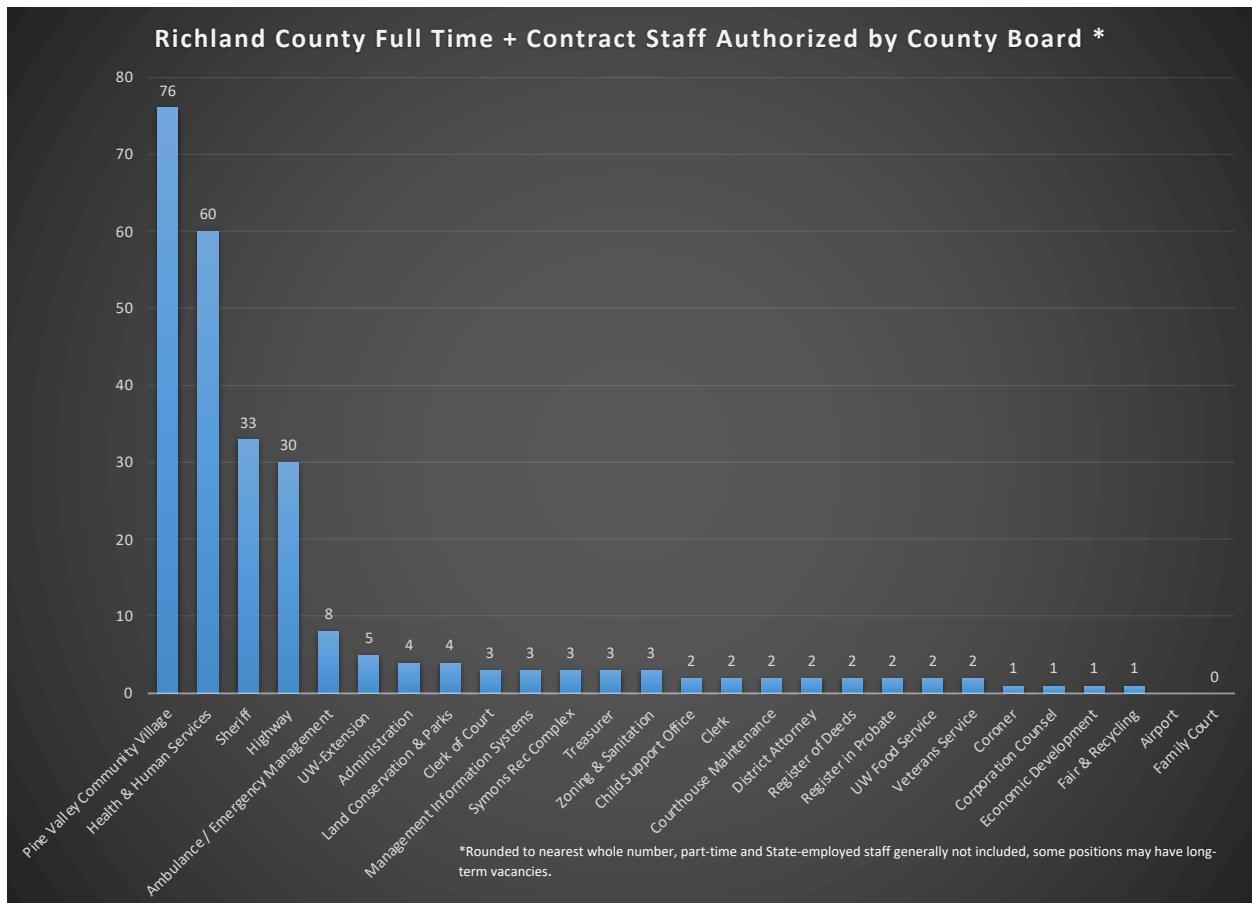
Appendix B: Research

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.**

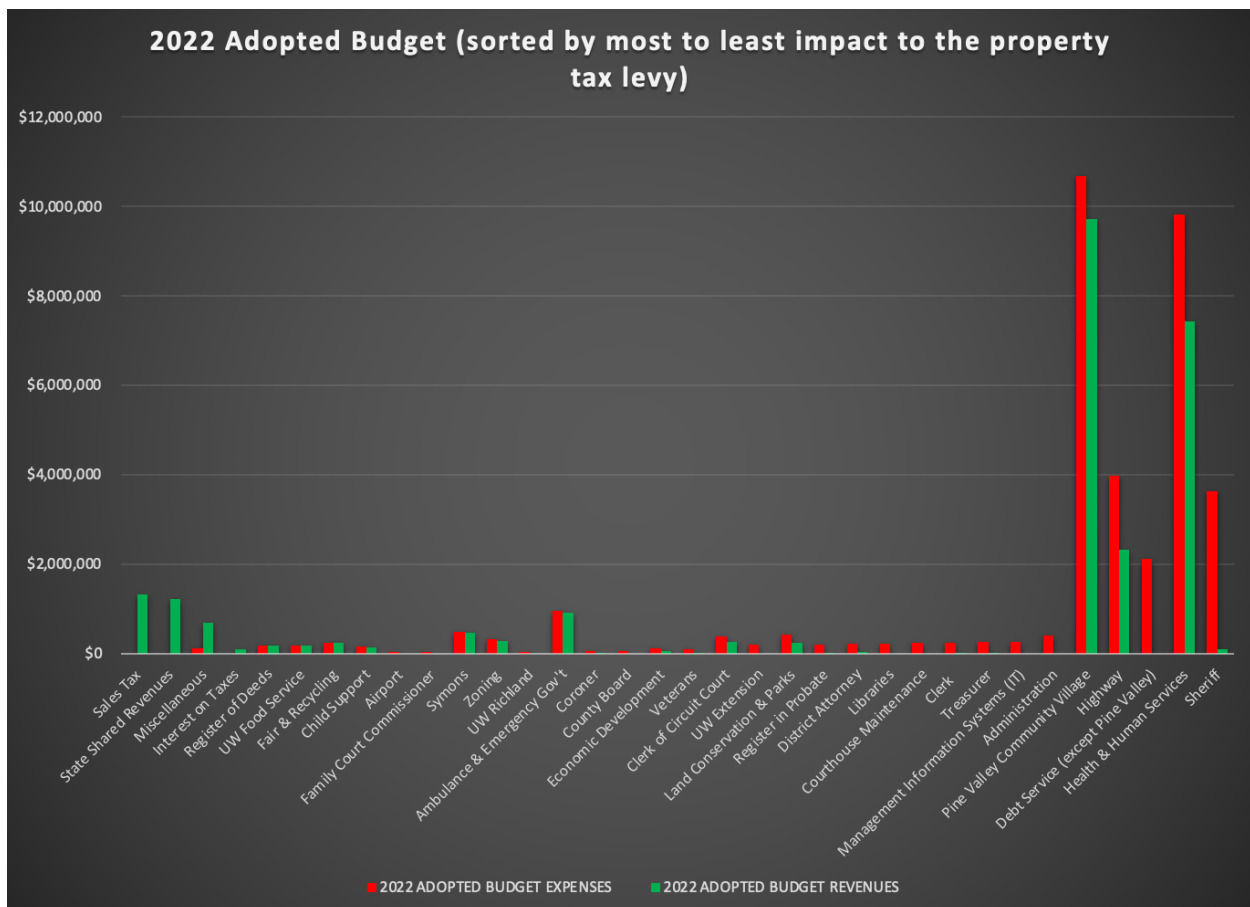
Revenues vs. Expenses

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)

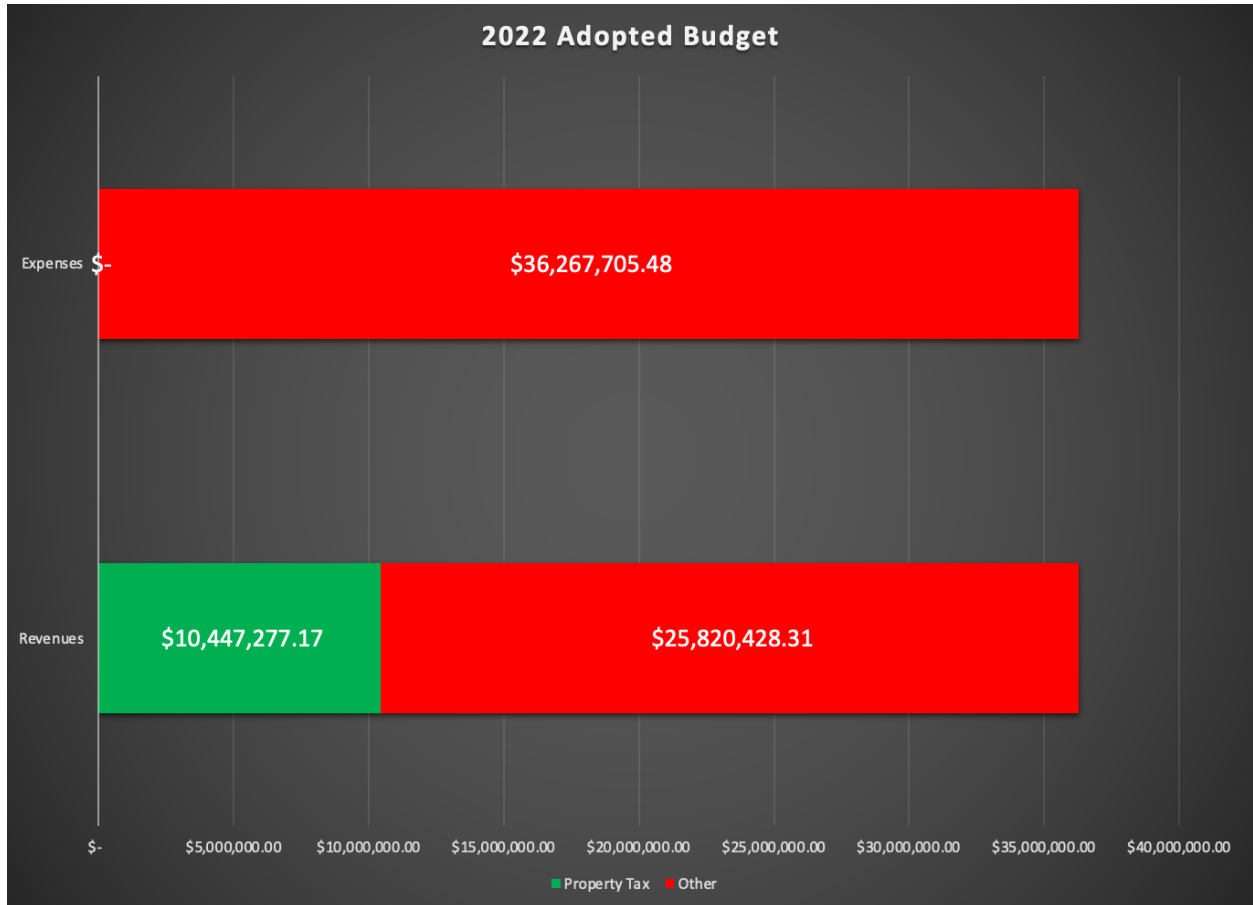
Some of these outside revenues are reliant on matching monies from Richland County.

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:

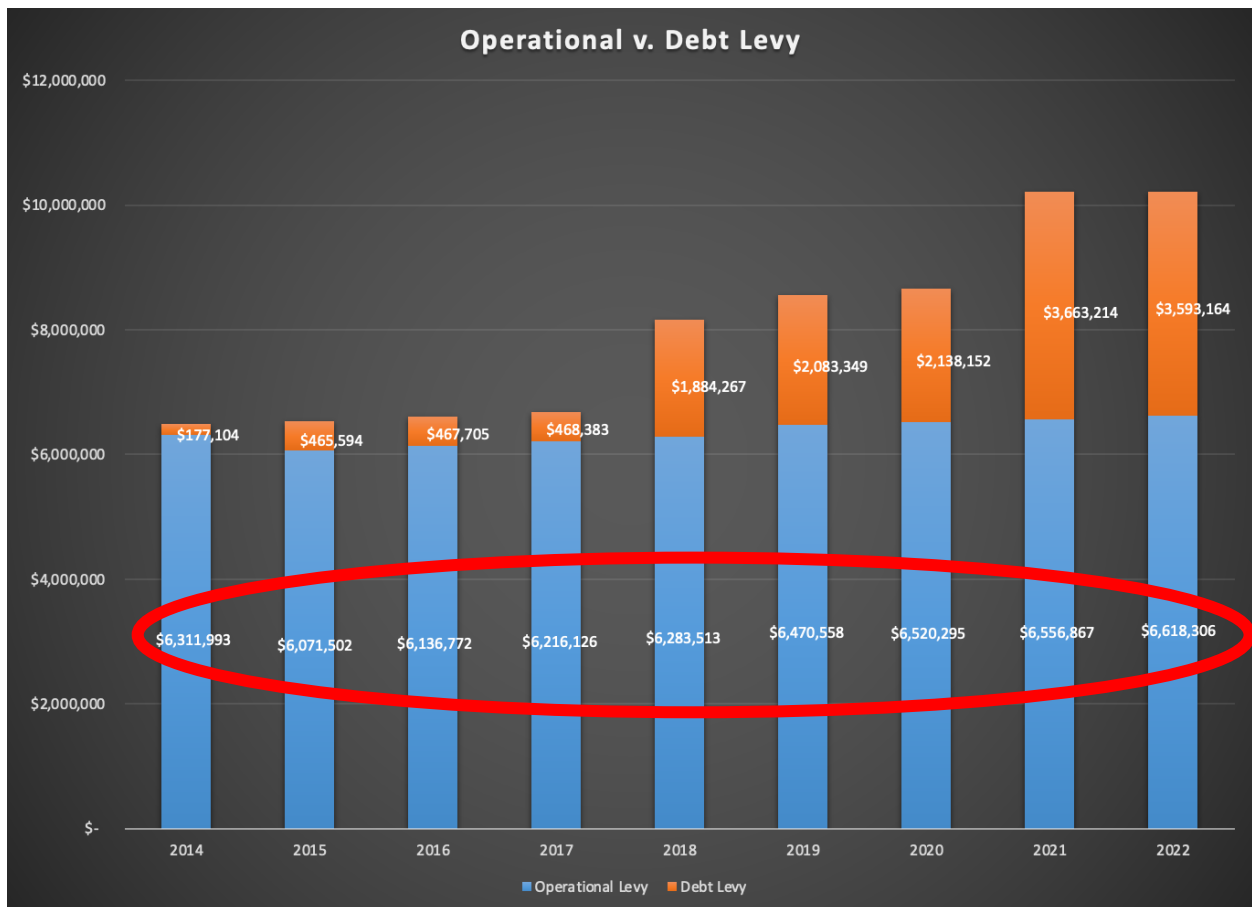


The property tax levy is divided into 2 parts: **operating and debt**. We do this because the State of Wisconsin has different laws about how the County can levy property taxes for each part:

1. The first law says the County **cannot raise the operating levy at a rate faster than net new construction**.¹ 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.²
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):



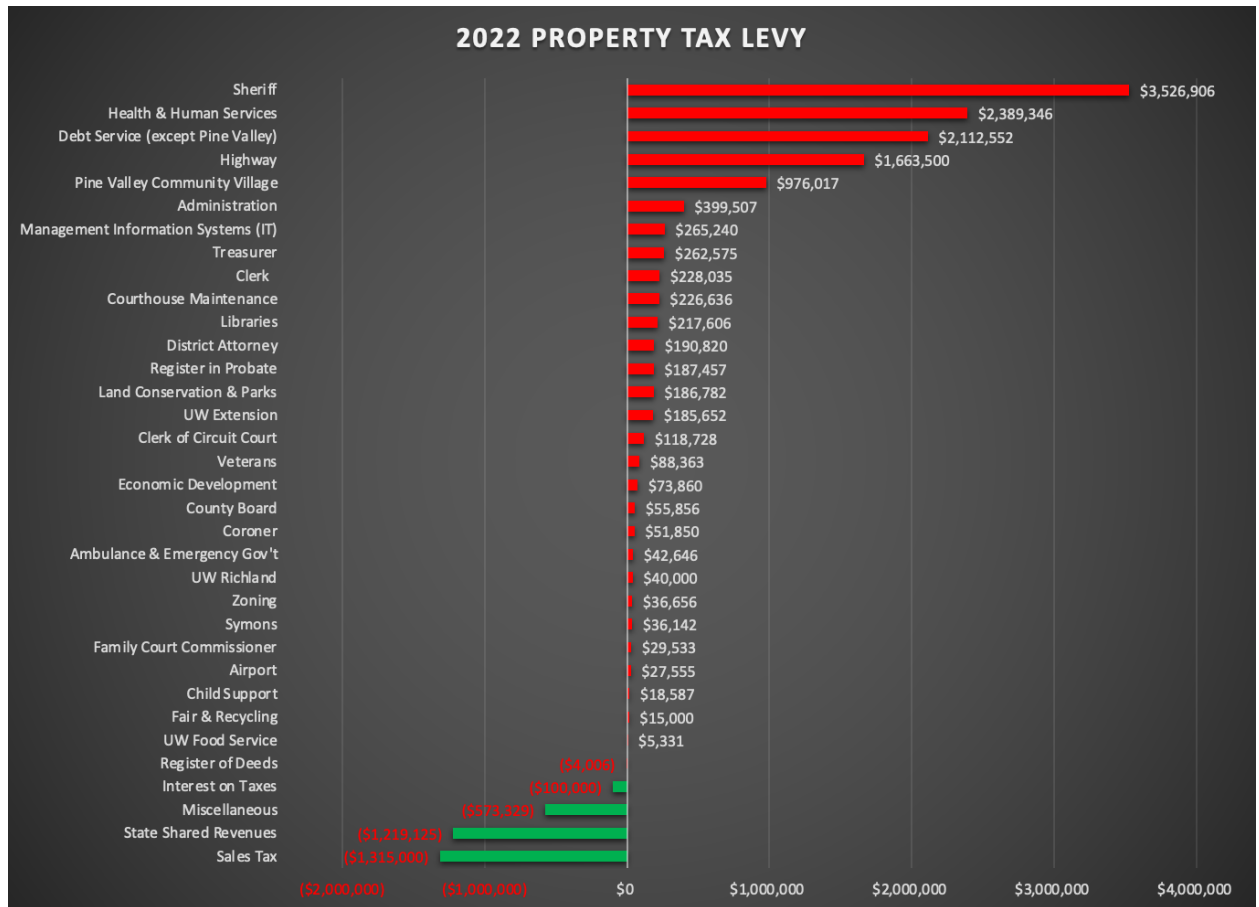
¹ <https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>

² 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

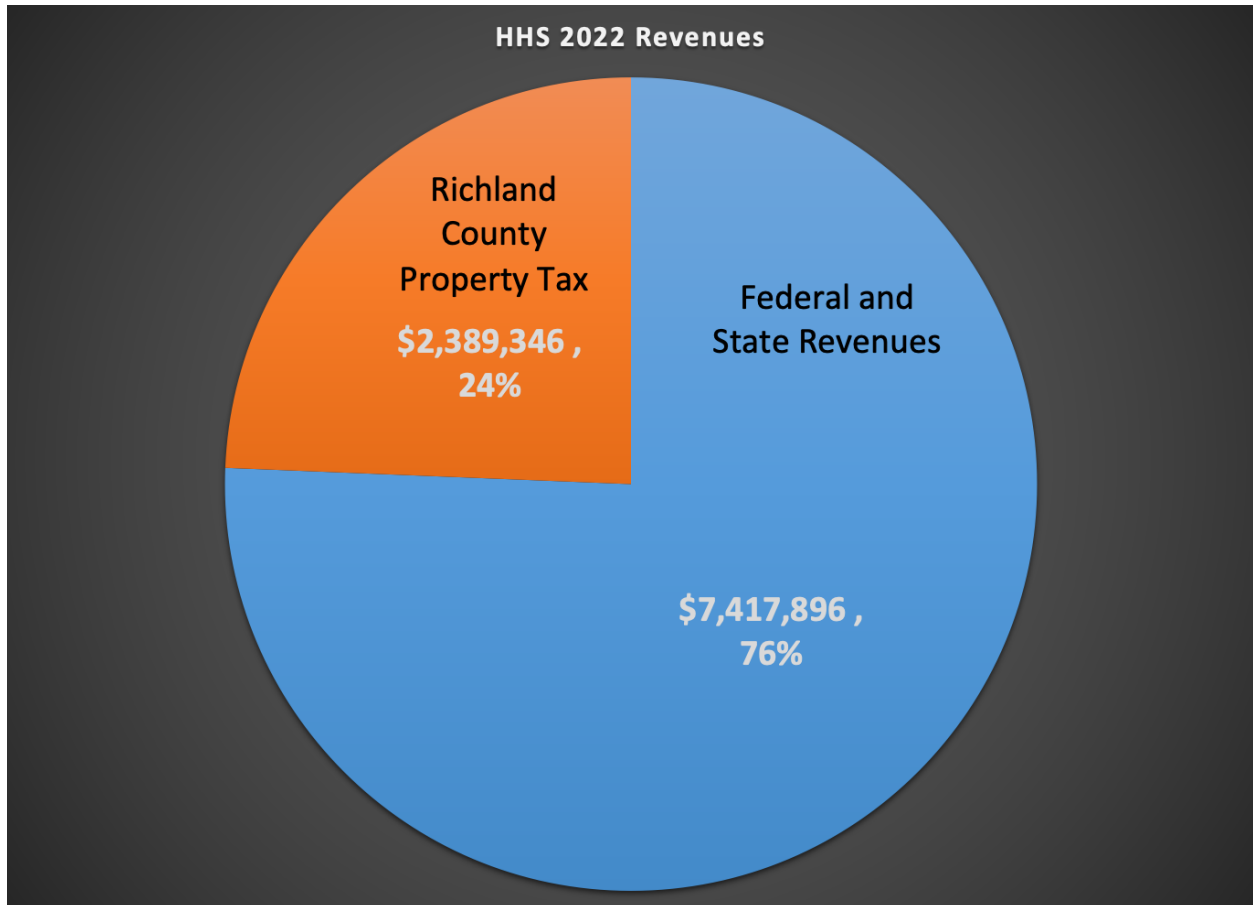


Next, we'll look at six categories that often have associated misconceptions and/or questions: 1) Health & Human Services, 2) Pine Valley Community Village, 3) State Shared Revenue, 4) Highways, 5) UW-Richland, and 6) Debt.

Category #1: Health & Human Services

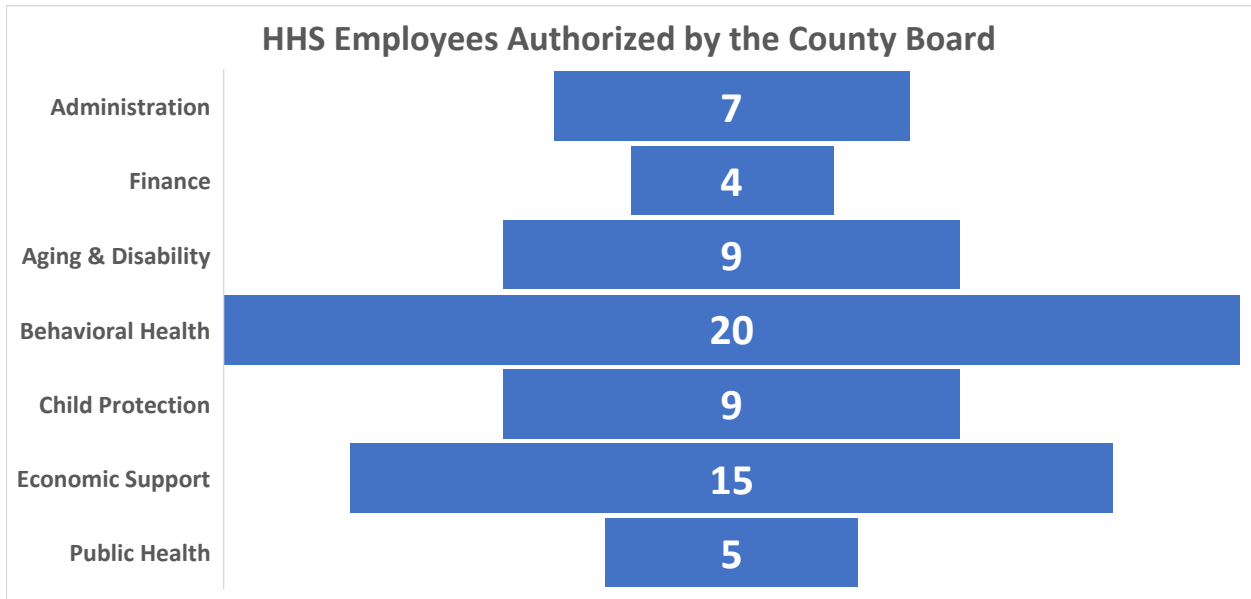
As shown in previous charts, the Health & Human Services (HHS) Department has the 2nd highest number of employees out of any department at the County. At the same time, this department uses less property tax revenue than the Sheriff's Department (\$2.4 million for HHS vs. \$3.5 million for Sheriff). 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 behavioral health services than economic support, as shown in this chart:



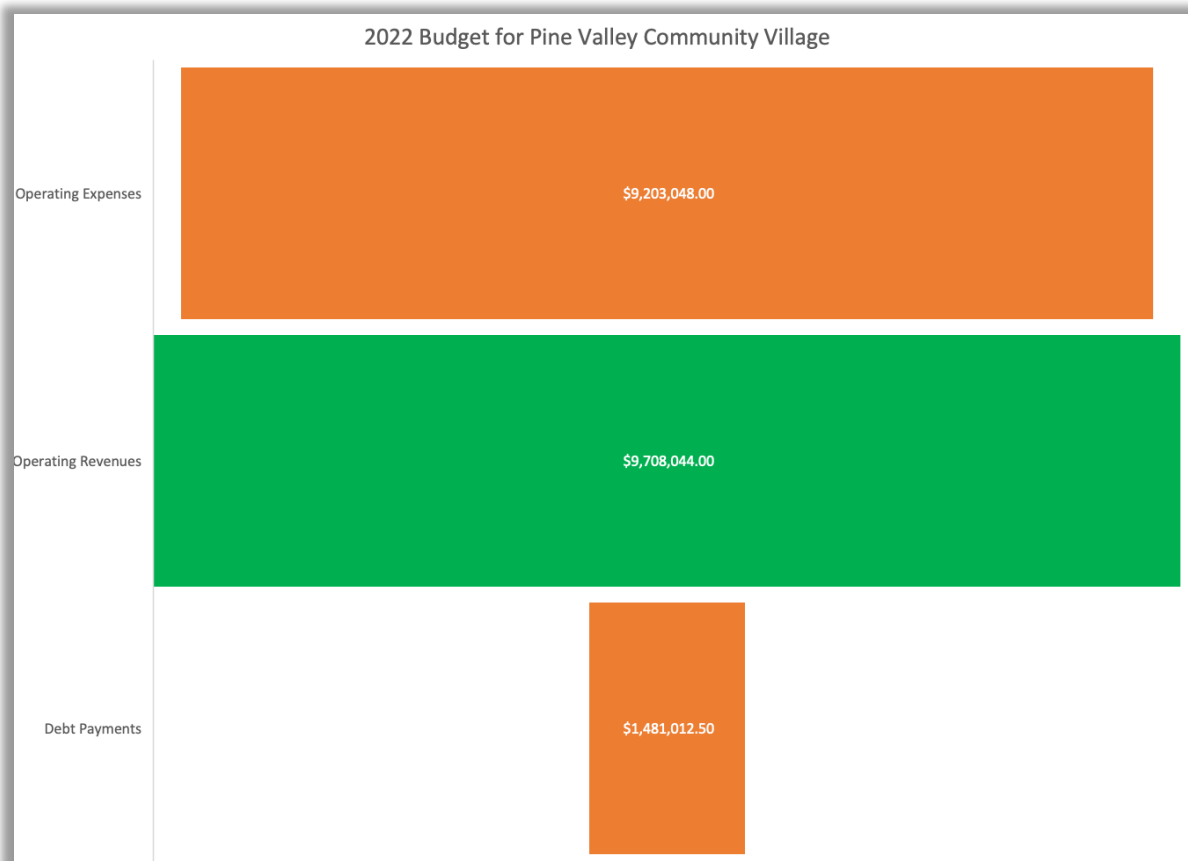
Category #2: Pine Valley Community Village

It is often said that Pine Valley Community Village:

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

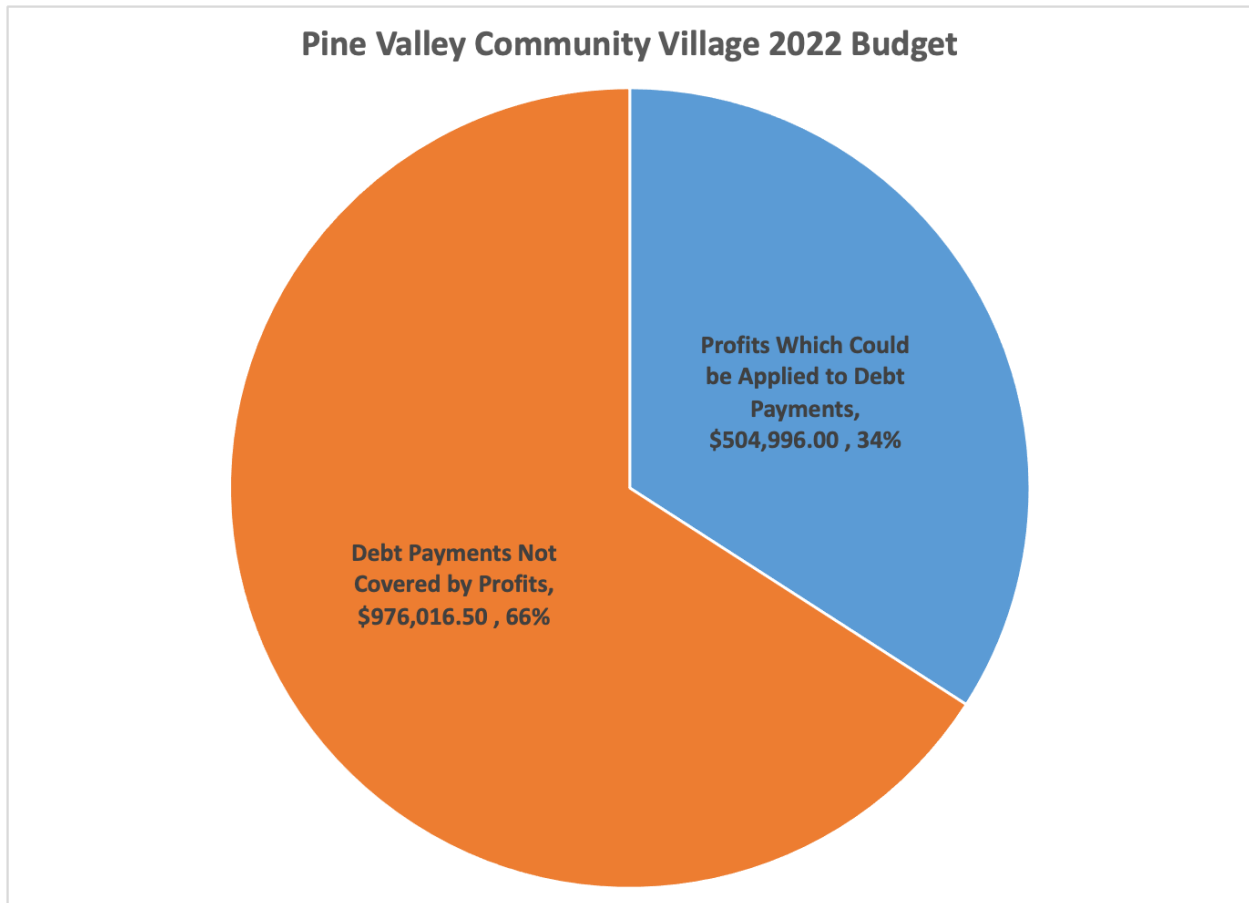
Which is true?

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.”**

Category #3: State Shared Revenue

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

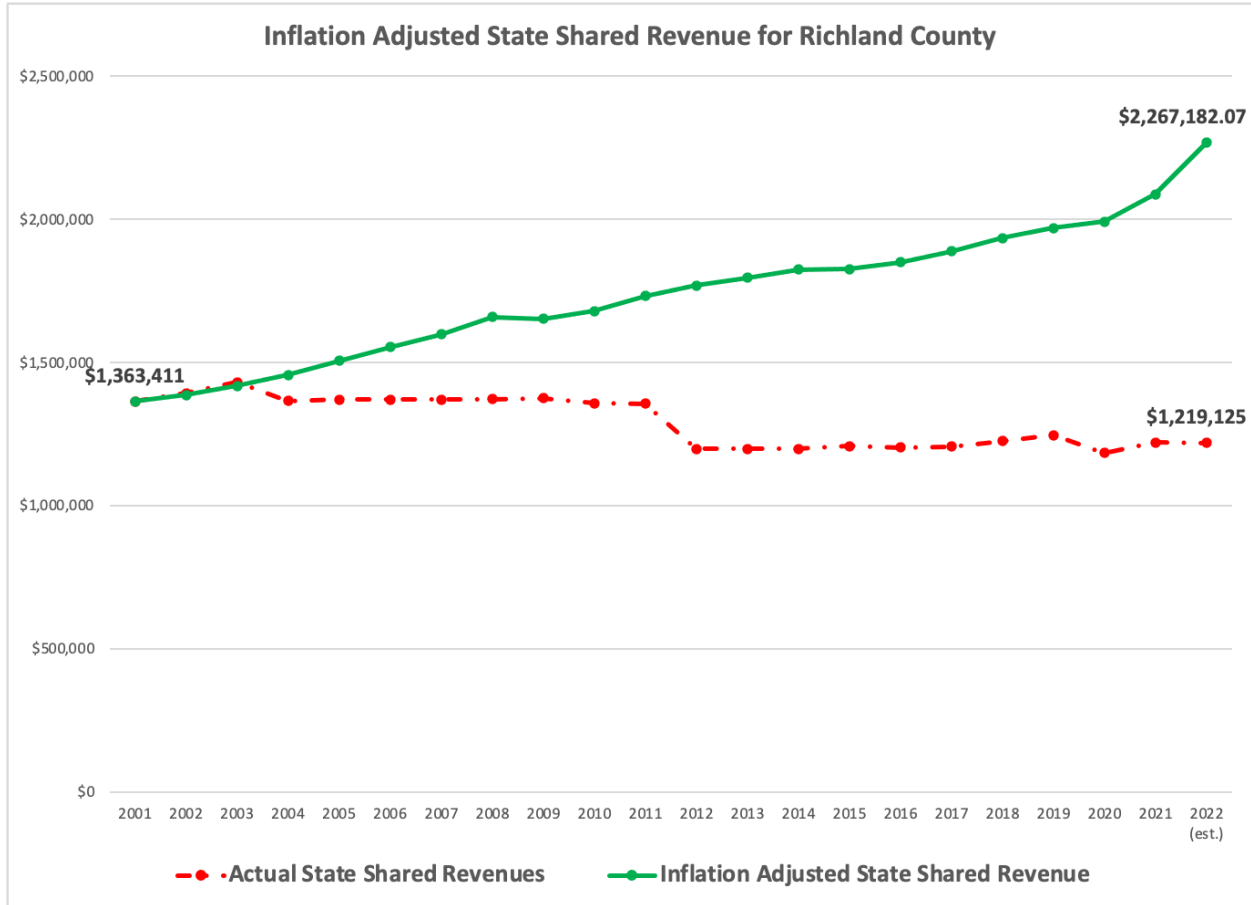
Shared revenue was originally put in place in the early 1900’s to share state income tax revenue with local governments in exchange for a reduction in property that could be taxed³. In the 1970’s, shared revenues were begun to be used to level the playing field between communities with lower income tax revenues and wealthier parts of the state.⁴

3

https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0018_shared_revenue_program_informational_paper_18.pdf

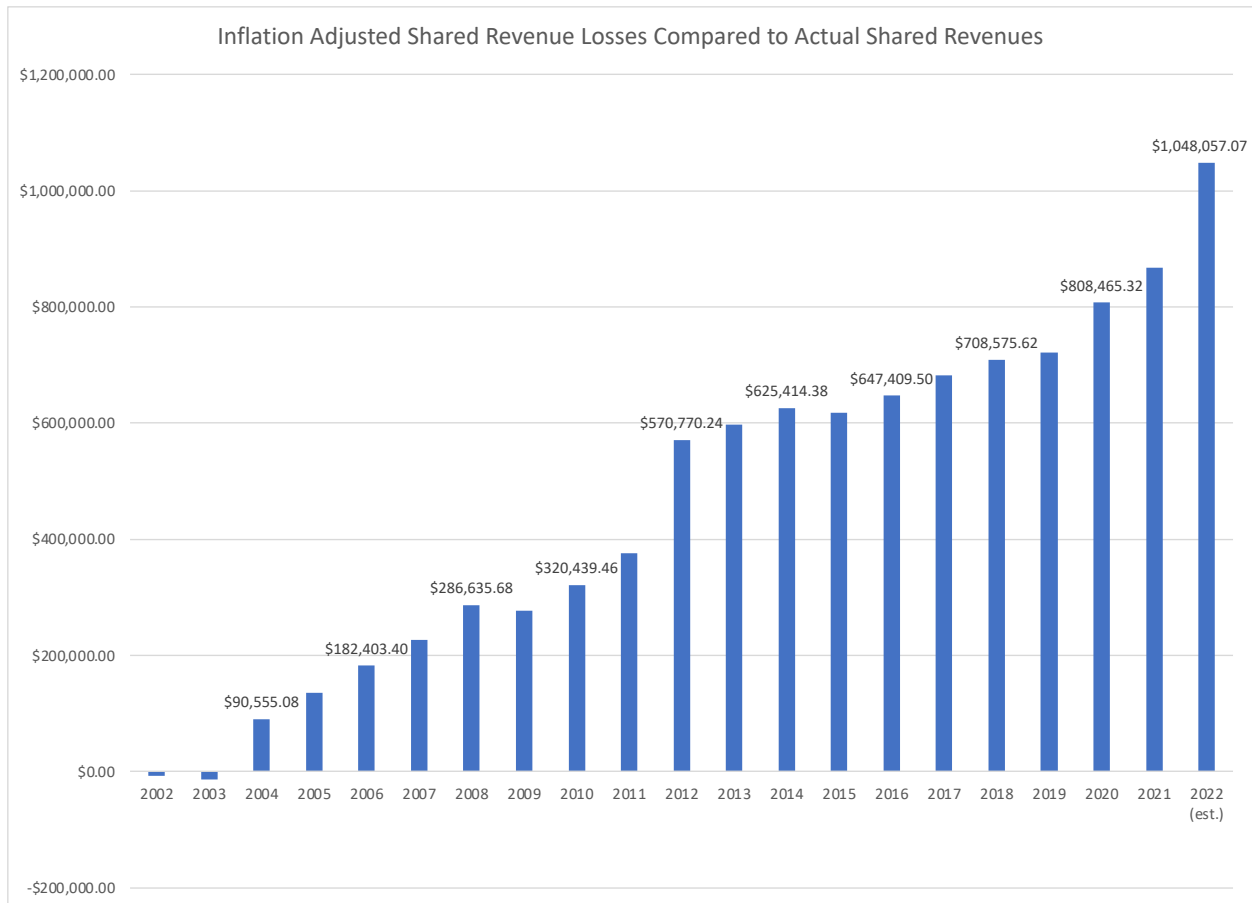
⁴ <https://lwm-info.org/DocumentCenter/View/5904/8-22-The-Municipality-State-Local-Partnership>

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 inflation⁵, the amount would be \$2.27 million.



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.

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

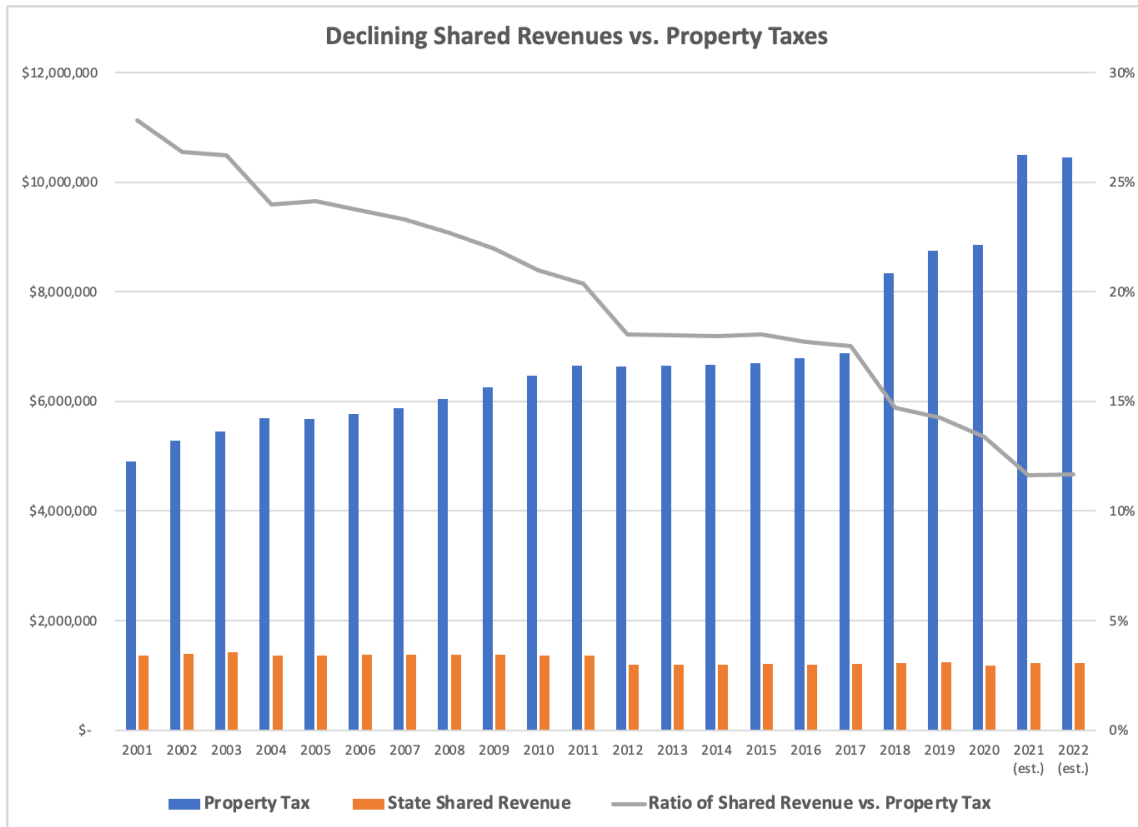


Why is shared revenue from the State declining? According to a Wisconsin Policy Forum report from 2013, the following state spending priorities shifted after 1995⁶:

- 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:

⁶ https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf



Category #4: Highway Department

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

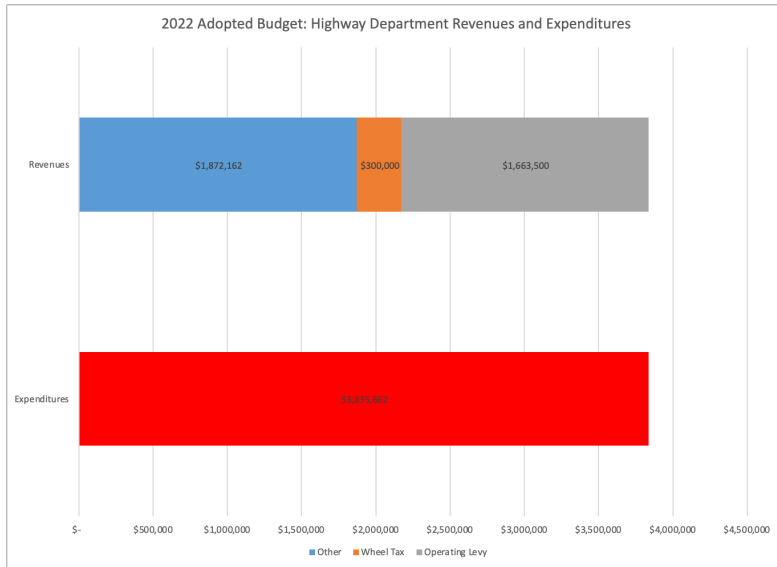
In 2019, the County Board approved an annual \$20 wheel tax for vehicles registered within Richland County. The additional revenue of approximately \$300,000 per year has been used to re-start the County’s sealcoating program for County highways. In 2022, 20 miles of County highways were seal coated,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

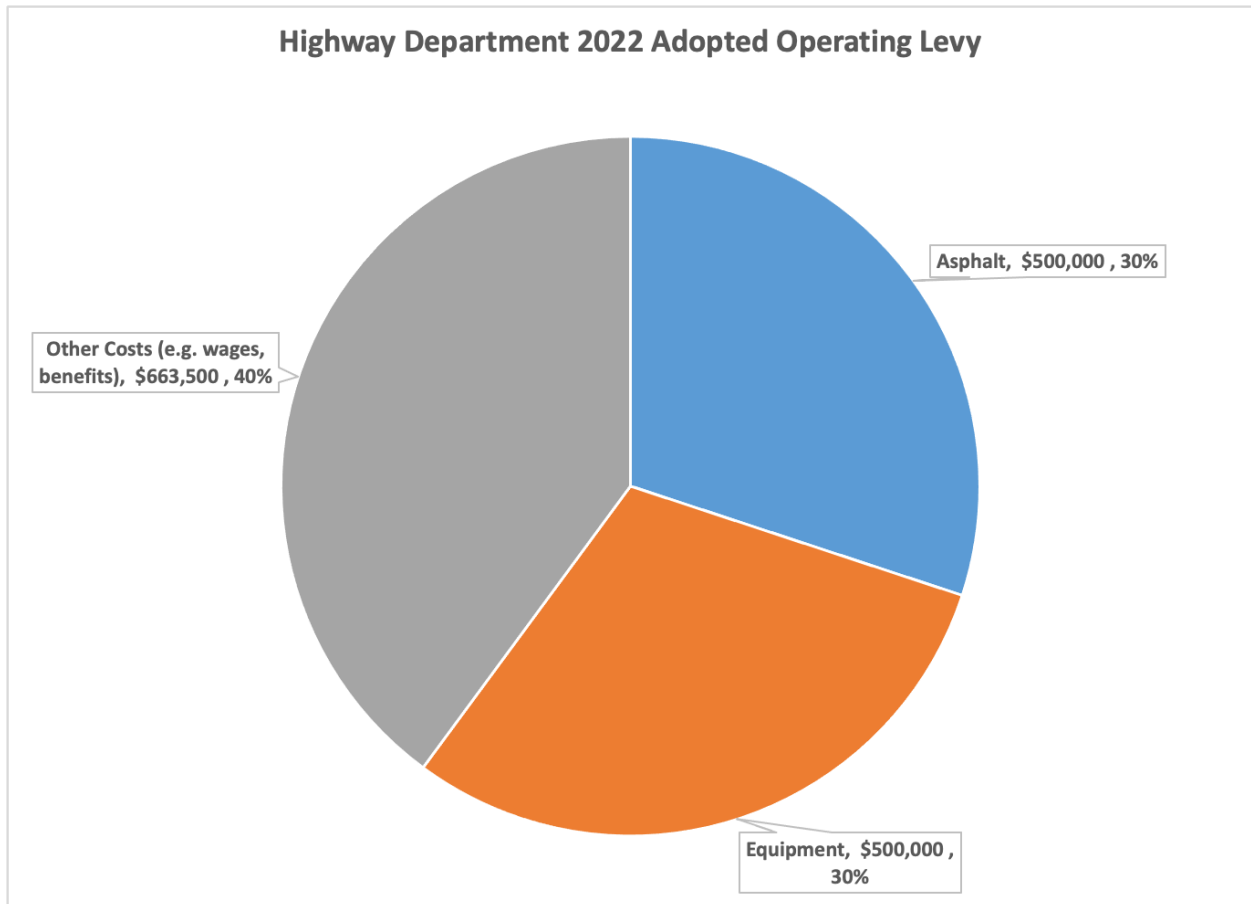


Wheel tax revenues are being used to seal coat County highways, like County Highway D near West Lima.

Wheel tax revenues make up less than 10% of County Department revenues, as shown in the following chart.

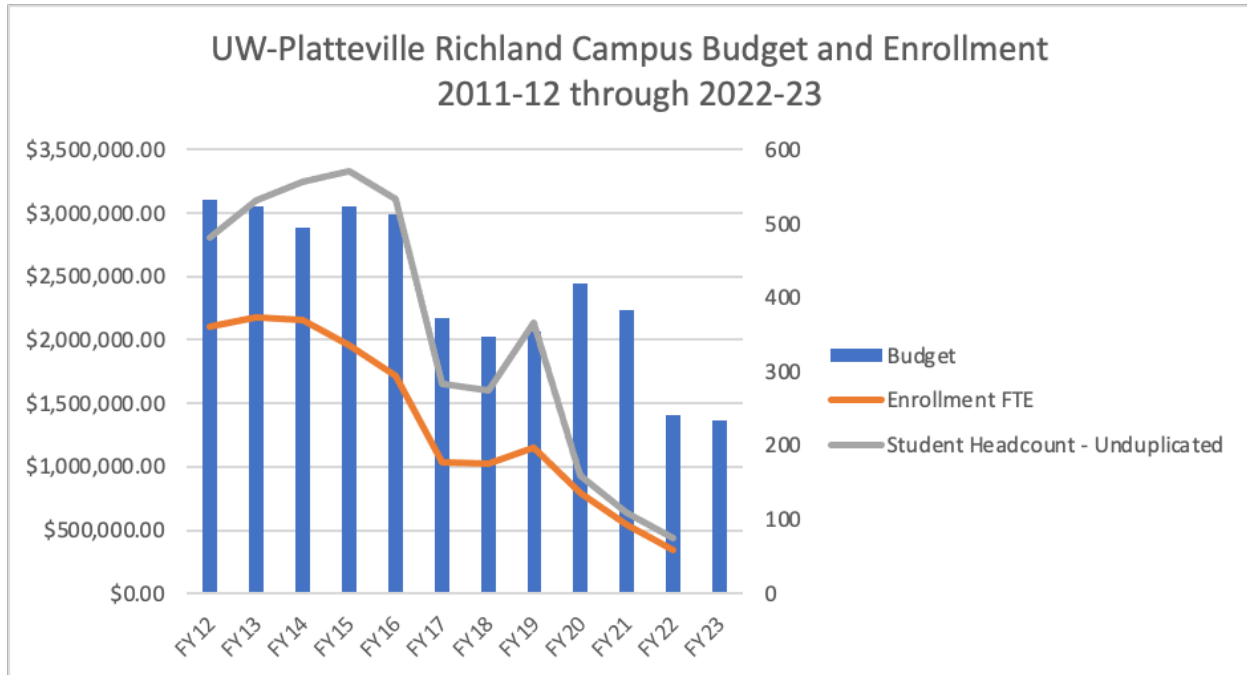


Capital projects make up approximately 60% of the Highway Department operating levy, as shown in the following chart.

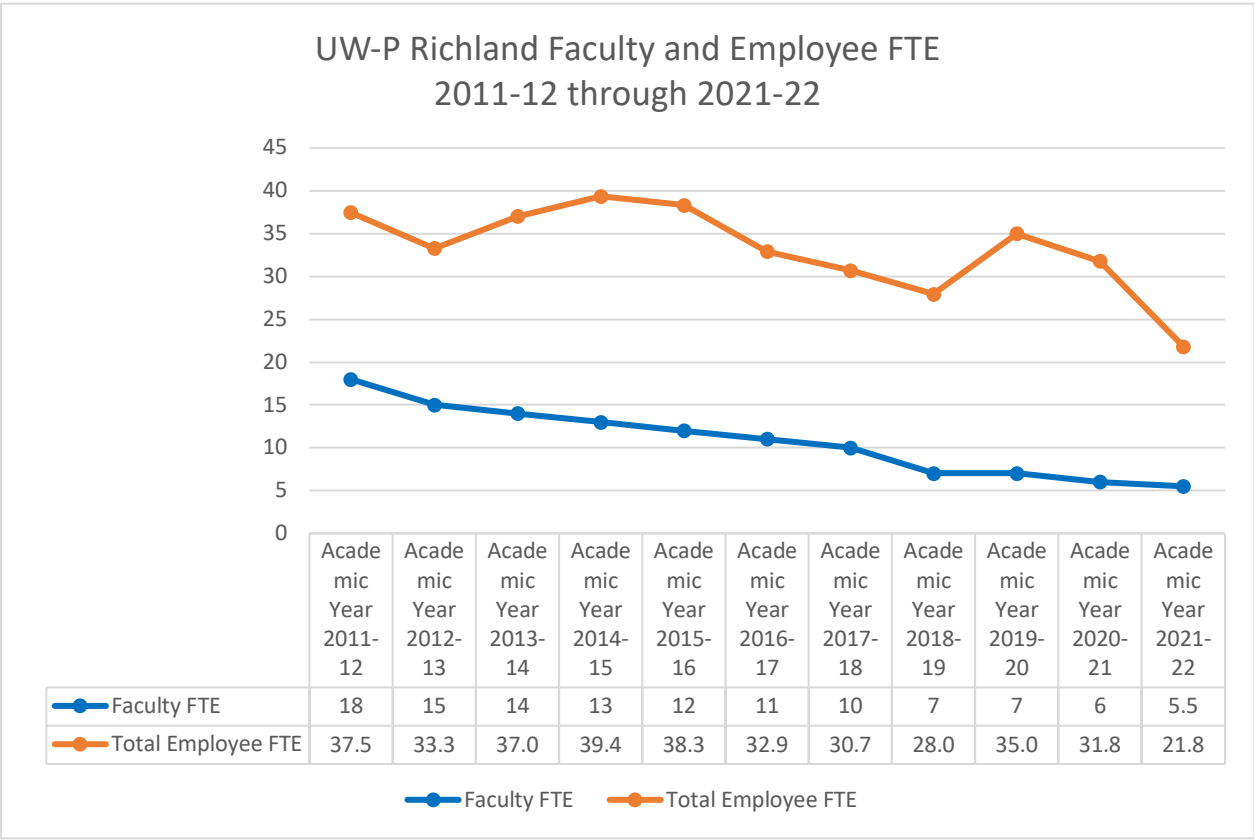


Category #5: UW-Richland Campus

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.*



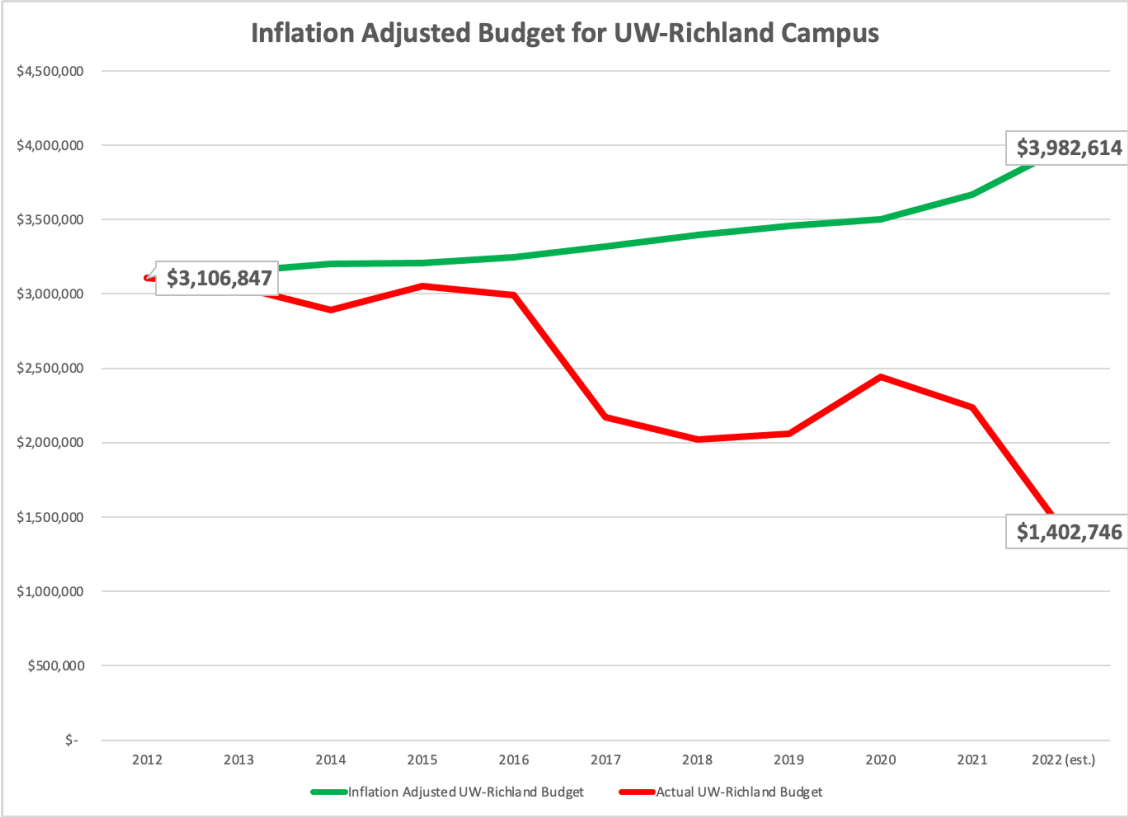
1) *The dip in employee FTE in 2018-19 may well reflect shuffling of staff reporting lines that occurred during Collaborative Integration. Additionally, a shift from handling teaching load with full-time faculty to use of multiple adjuncts to ensure that smaller classes needed by students for degree 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.

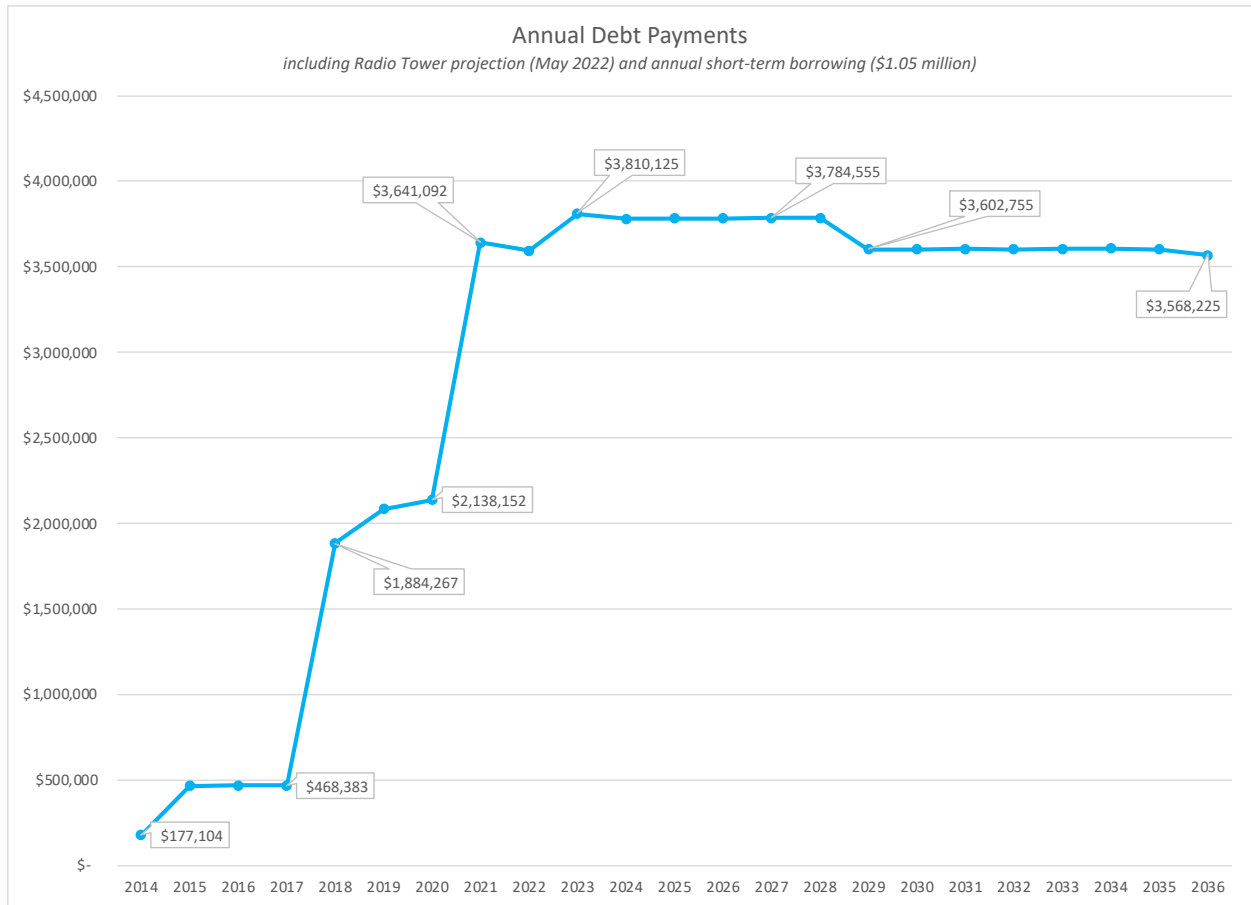
There is also no longer a recruiter focused on UW-Richland. Recruiting now happens by UW-Platteville staff simultaneously for all 3 campuses (UW-Baraboo, UW-Richland, and UW-Platteville).

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



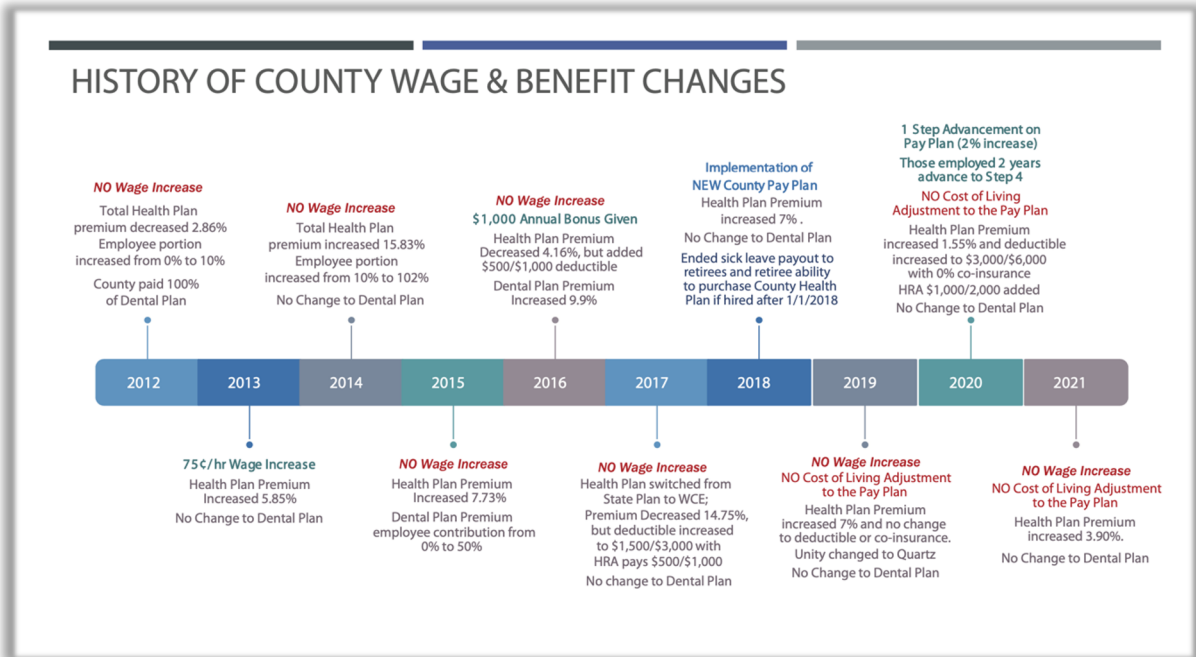
Category #6: Debt

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



Where Do We Go from Here?

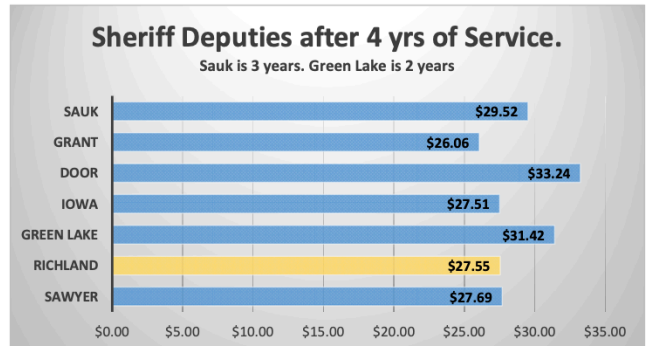
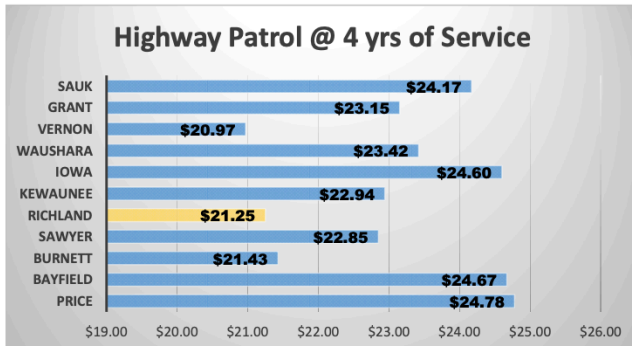
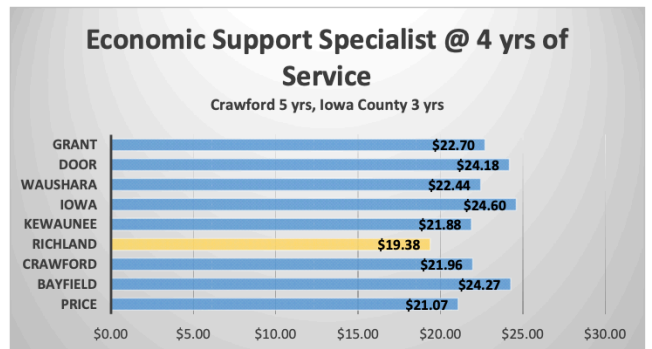
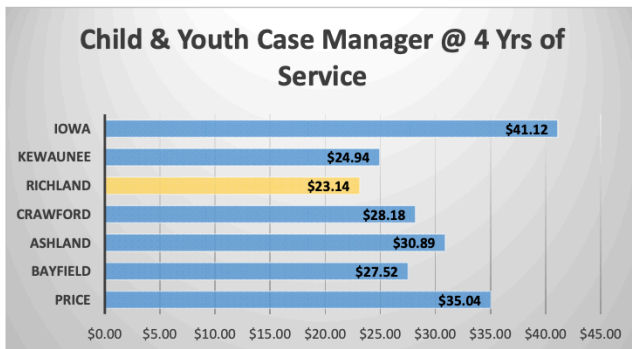
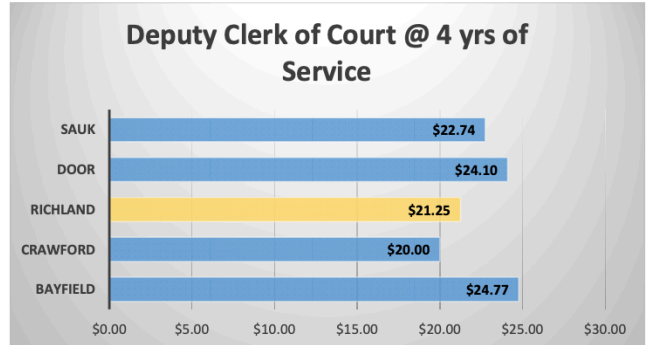
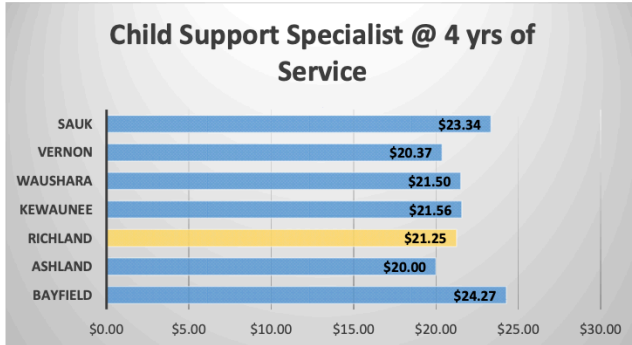
Over the past decade, Richland County has been responding to the State of Wisconsin's policies by skipping annual pay increases and reducing health insurance benefits, as shown in the following graphic.



Earlier this year, Richland County adopted a Strategic Plan⁷ that determined that path is no longer sustainable, with a **commitment to annual pay increases for employees.**

⁷ <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	76				54	112	125
Health & Human Services	60	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
Total	255	185	178	159	242.4	402	564

*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
Capital Consortium - Not Paid by Richland County	-9						
Health & Human Services	69		32				
Health or Public Health		11		5.8	5		26
Human Services		37			30		113
Justice, Division, and Support							6
Social Services				22			39
Unified Community Services				10			28
Total	60	48	47	49.4	42		110
*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)							

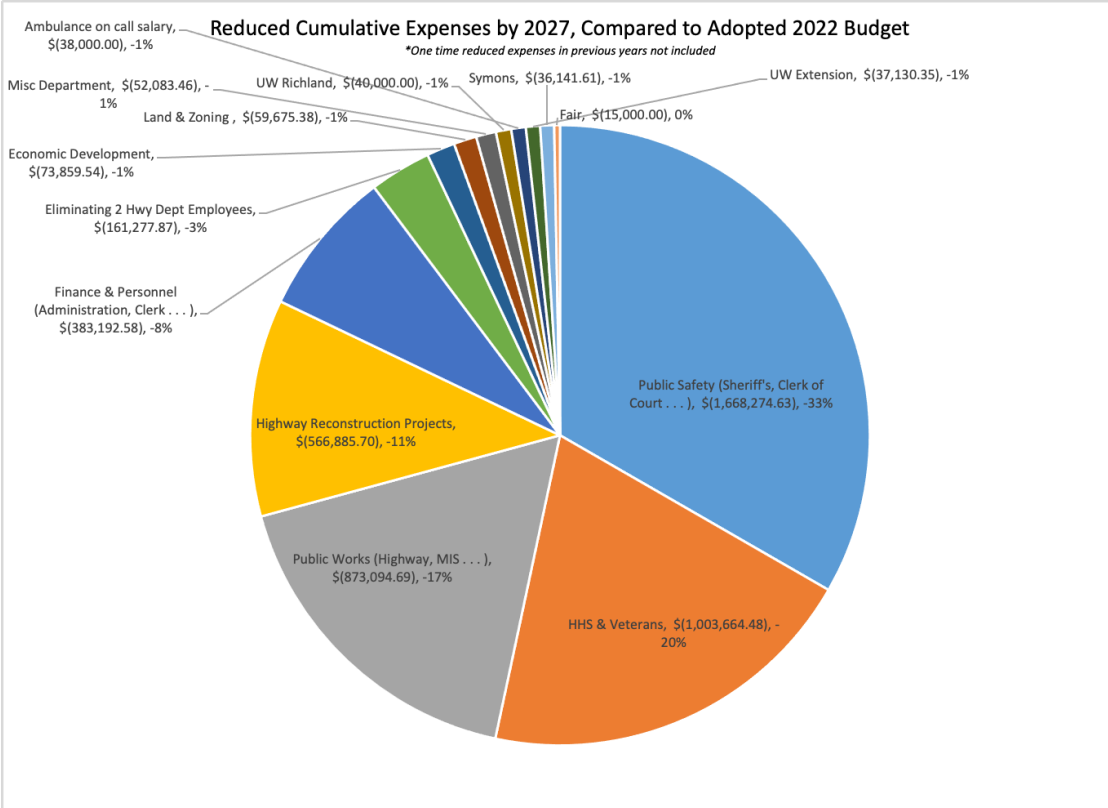
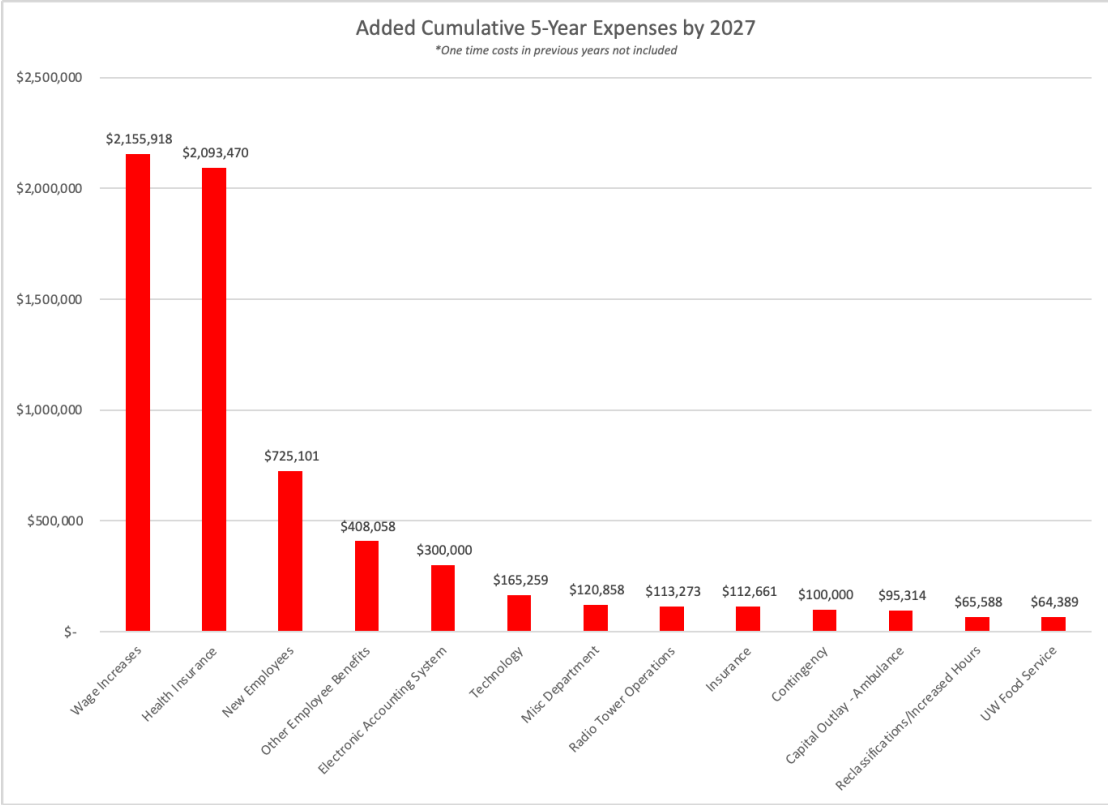
Regarding nursing home employees compared to licensed beds and daily census figures, the data in the following chart illustrates locations with county-owned nursing homes.

County	Richland*	Iowa**	Grant***	Sauk****	Lafayette*****
Nursing Home Employees	76	54	112	125	
Licensed Beds*****	80	50	99	82	50
Employees per licensed bed	1.0	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: https://www.dhs.wisconsin.gov/guide/nhdir.pdf					

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.

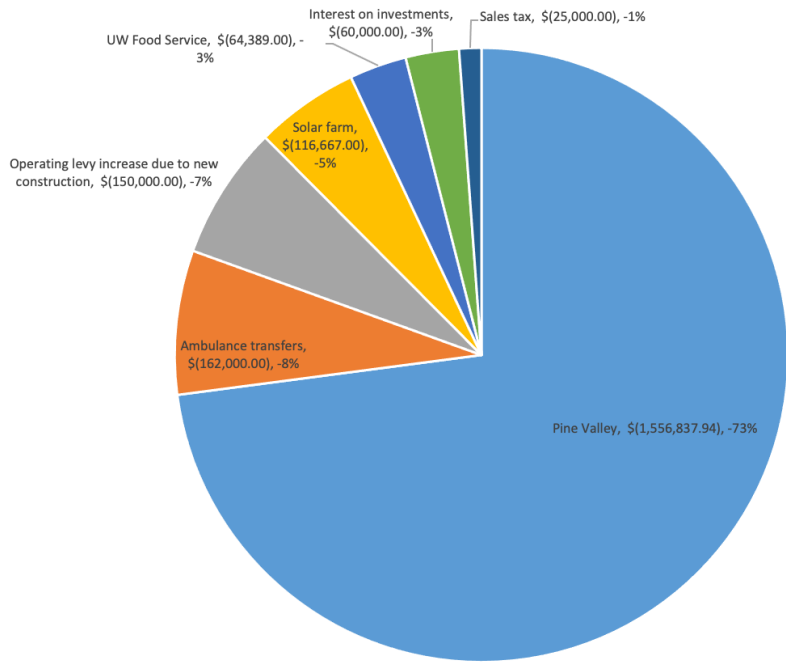
5-Year Plan Category, Comparing to 2027 to 2022	
Total Added Expenses	\$ 6,519,889.15
Total Reduced Expenses	\$ (5,008,280.29)
Total Added Revenues	\$ (2,134,893.94)
Total Reduced Revenues	\$ 623,285.08
Balanced Budget	\$ (0.00)

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

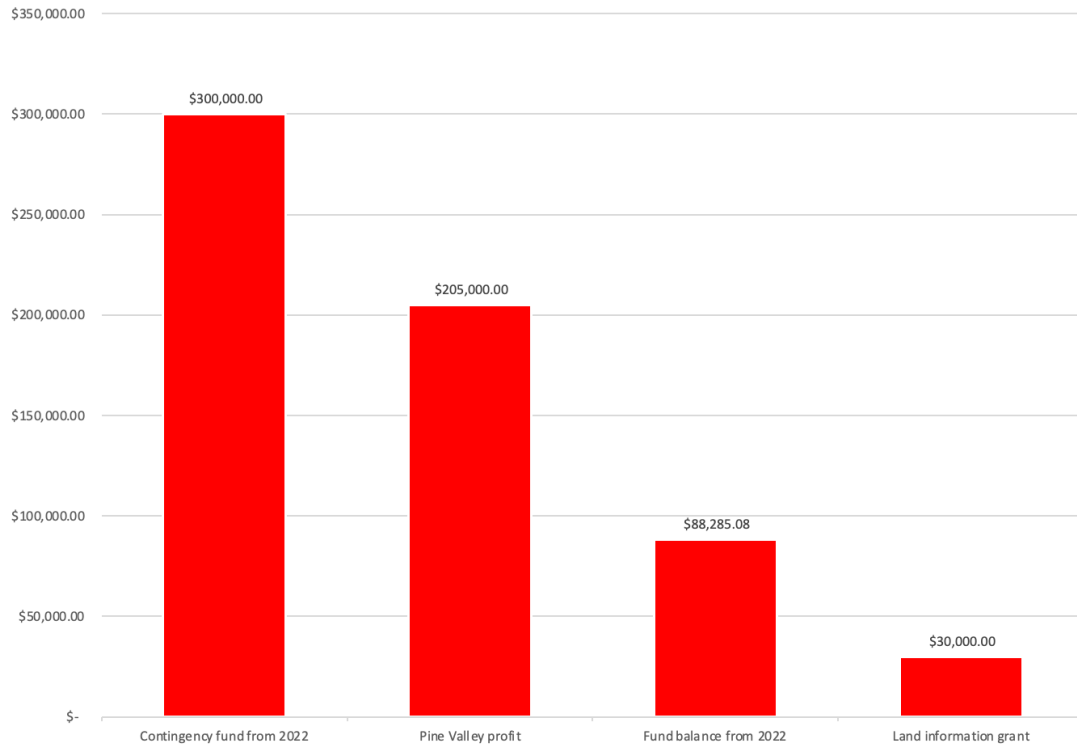


Added Cumulative Revenues by 2027, Compared to Adopted 2022 Budget

**One time revenues in preveious years not included*



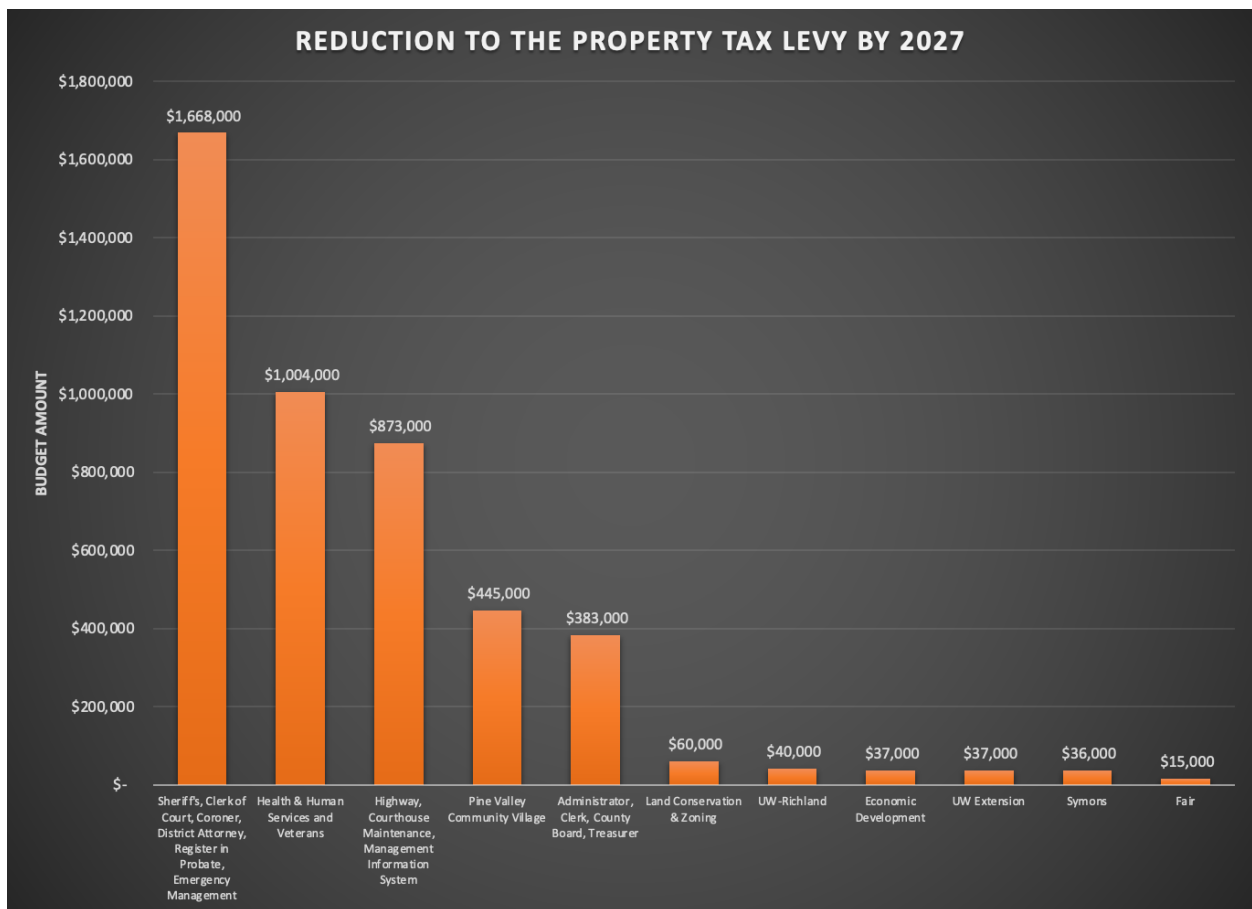
Reduced Cumulative Revenues by 2027, Compared to the 2022 Adopted Budget



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)*



Appendix C: County Board Survey

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

To: County Board Supervisor

From: Referendum Ad Hoc Committee

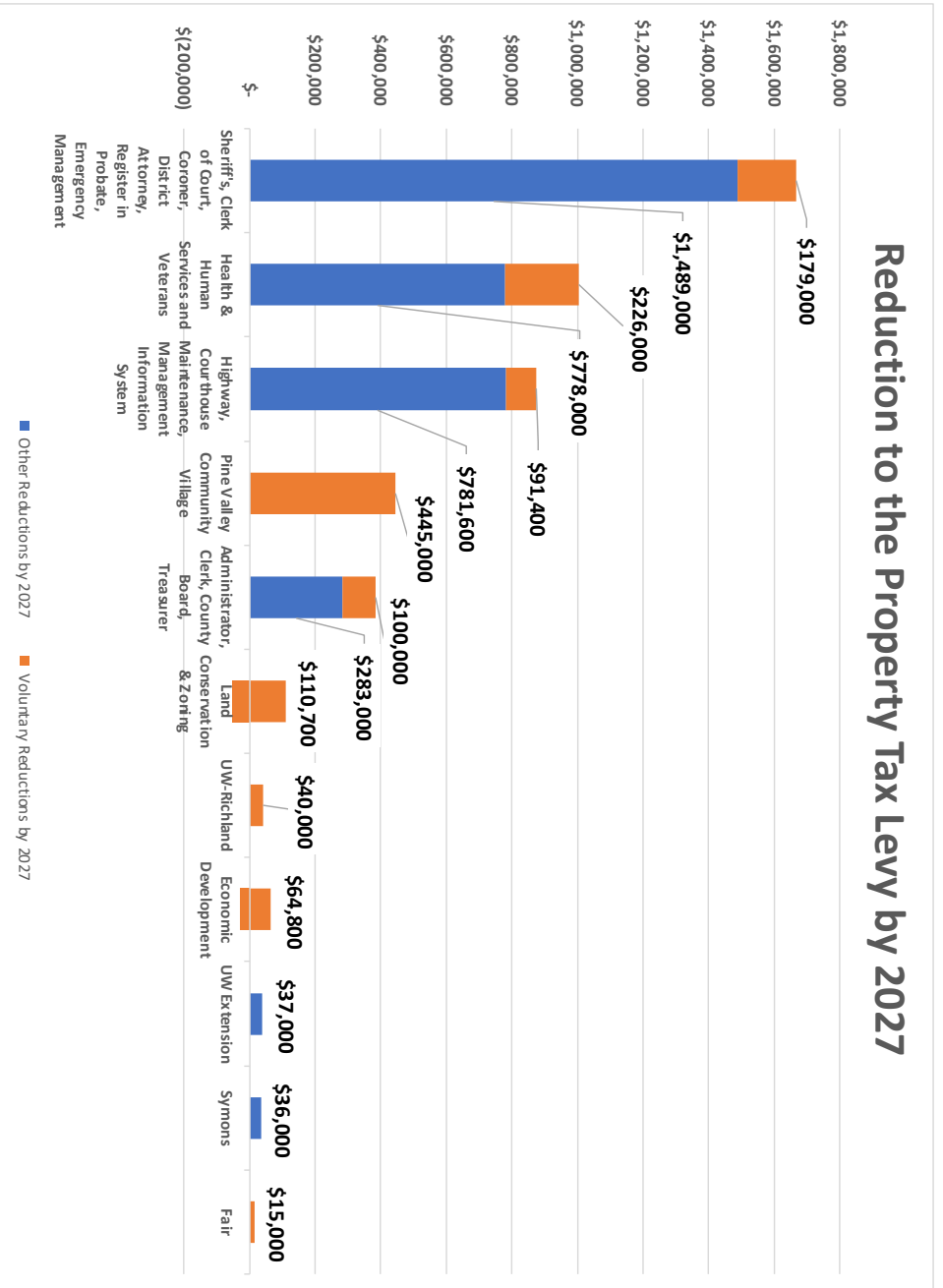
Subject: Survey for the Referendum

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
Difference between 2023 and 2027	\$ -	\$ 1,090,035.35	\$ 2,262,815.63	\$ 3,522,425.98	\$ 4,873,050.00

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

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
Total	21

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

Service	Estimated Annual Operating Levy Reduction by 2027	Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.
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 ADDR)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWV and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriffs - 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	
Total	\$ 3,281,321	

Results

Services	Estimated Annual Operating Levy Reduction by 2027	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	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	X	X	13	2
HWY and MJS - Asphalt and Equipment	\$ 781,558		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	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	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	11	5
HHS - eliminate Treatment Court	\$ 27,103	X					X	X			X	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	X	X	X	X	10	8
HHS - elimination of two Mental Health Therapists positions	\$ 21,180	X	X					X			X	X	X	X	X	X	X	X	X	X	X	X	9	10
Coroner - reduce levy funds for operations and staffing	\$ 200,000		X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	9	10
HHS - Court Ordered Adult Institutional Placement	\$ 37,959			X	X			X			X	X	X	X	X	X	X	X	X	X	X	X	8	13
UW Extension- Reduce the 4H position to 85% time	\$ 22,739	X	X	X	X						X	X	X	X	X	X	X	X	X	X	X	X	8	14
Veterans Service Office - Eliminate Benefits Specialist Position would be lost if needed to move to ADRC)	\$ 25,033					X						X	X	X	X	X	X	X	X	X	X	X	7	14
HHS - reductions in the Transportation Program	\$ 9,605				X	X					X	X	X	X	X	X	X	X	X	X	X	X	4	16
HHS - reduce the HHS technology budget	\$ 15,594	X									X		X	X	X	X	X	X	X	X	X	X	3	17
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445			X	X	X																	3	17
Total X's	\$ 3,281,323	8	10	10	10	10	5	7	1	2	10	8	5	10	10	10	10	9	5	10	9	9	168	

Thank you for taking our survey!

Appendix D : 5-Year Financial Plan

2023-2027 Financial Planning Decision Worksheet - DRAFT: (03 January 2023)

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 projections for the prior year's expenses and to help identify the impact of the proposed changes on the 2023 budget. The document is intended to help the Finance and Personnel Committee create an additional burden on the tax levy as indicated with positive numbers/impacts that reduce burden on the levy as indicated with negative numbers. Section #1 is built on the premise of COLA increases.

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

#	Department	Description of Proposed Action	Impact on Services	Financial Impact of Action #1 on 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 = 5% CPI; 2027 = 5% CPI	The Counties Strategic Plan includes the goal of reaching our Carbon 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	\$ 186,378.56	\$ 191,969.71	Adjustments made to the August 12th document to incorporate HR action to return to initial 7% increase in 2023.
A.2	Pine Valley - Projecting FICA Increases	Increases based on the assumption of 7.65% Employer Contribution		\$ 27,940.41	\$ 29,896.24	\$ 18,279.42	\$ 14,257.94	\$ 14,685.68	
A.3	Pine Valley - Projecting WMS Increases	Increases based on the assumption of 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	Estimate in Changing to ETF Plan on 5% trend on base		\$ 43,672.54	\$ 45,856.17	\$ 48,148.98	\$ 50,556.42	\$ 53,084.25	Adjuster projections to project a 5% increase with ETF
A.5	Pine Valley - Projecting Workers' Compensation Premium Increases	Workers' Compensation Projection on the assumption of a 4.5% increase annually		\$ 6,089.44	\$ 6,808.91	\$ 7,490.64	\$ 8,052.55	\$ 8,678.12	
A.6	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, "Revenue" line "rev"	\$ 466,676.76	\$ 498,763.89	\$ 328,397.18	\$ 271,369.87	\$ 280,895.79	
A.7	Total Levy Impact			\$ -	\$ -	\$ -	\$ -	\$ -	
A.8									
B.1	Highway - Projecting Wage Increases	Proposing 2023 = 5%; 2024 = 5%; 2025 = 6%; 2026 = 3%; 2027 = 3%	Reverting to CR estimate (minus steps) from initial proposal based on HR 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 HR action to move up to 5% increase in 2023.
B.2	Highway - Projecting FICA Increases	Increases based on the assumption of 7.65% Employer Contribution		\$ 6,503.73	\$ 6,380.82	\$ 5,461.98	\$ 4,342.27	\$ 4,472.54	
B.3	Highway - Projecting WMS Increases	Increases based on the assumption of 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		\$ 16,829.48	\$ 17,670.95	\$ 18,554.50	\$ 19,482.23	\$ 20,456.34	Adjuster projections to project a 5% increase with ETF
B.5	Highway - Projecting Workers' Comp Increases			\$ 1,860.66	\$ 2,080.50	\$ 2,288.91	\$ 2,463.56	\$ 2,651.65	
B.6	Revenue and Reimbursement Absorption	Can be accounted for by revenues and reimbursements, but then results in reduction in maintenance offset with borrowing. This equates to about 3 miles of road. 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.		\$ 115,738.28	\$ 114,983.23	\$ 102,344.60	\$ 86,739.31	\$ 89,845.31	
B.7	Total Levy Impact			\$ -	\$ -	\$ -	\$ -	\$ -	
B.8									
C.1	General - Projecting Wage Increases	Proposing 2023 = 5%; 2024 = 5%; 2025 = 6%; 2026 = 3%; 2027 = 3%	Reverting to CR estimate (minus steps) from initial proposal based on HR 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 HR action to move up to 5% increase in 2023.
C.2	General - Projecting FICA Increases	Increases based on the assumption of 7.65% Employer Contribution		\$ 31,579.96	\$ 31,167.48	\$ 26,679.37	\$ 21,210.10	\$ 21,846.40	
C.3	General - Projecting WMS Increases	Increases based on the assumption of 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		\$ 67,773.27	\$ 71,161.93	\$ 74,720.03	\$ 78,456.03	\$ 83,378.83	Adjuster projections to project a 5% increase with ETF
C.5	General - Projecting Workers' Comp			\$ 8,995.01	\$ 10,024.23	\$ 11,027.88	\$ 11,889.96	\$ 12,776.13	
C.6	Revenue and Reimbursement Absorption through HHS		Not anticipating any ability to absorb additional expenses.	\$ 550,766.05	\$ 546,233.92	\$ 484,845.91	\$ 406,813.80	\$ 421,137.50	
C.7	Total Levy Impact			\$ -	\$ -	\$ -	\$ -	\$ -	
C.8									
C.9	Total Cumulative Levy Impact	This line is intended to show the cumulative impact of the increases in comparison to the 2022 budget to identify needs in filling compounded gaps	Consider % wage overestimation on steps; not account for inflation to help buffer underage on health insurance	\$ 550,766.05	\$ 1,097,019.97	\$ 1,580,865.88	\$ 1,987,679.67	\$ 2,409,817.18	

Appendix D : 5-Year Financial Plan

D.	Dental	County Premium Contributions to the Dental Plan is fixed at dollar amount	Any increase is covered by employee premium share, w/annual projecting increase in participation	2023	2024	2025	2026	2027
E.1	Liability Insurance	Assumes 10% increase in overall county expenses and a 4.5% increase in premium rate	Insure 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 Syntron, Camps, and Bay, Bay, Inc of 2022, and going forward	Insured 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 Agri)	\$ 3,856.70	\$ 4,024.70	\$ 4,212.70	\$ 4,400.70	\$ 4,588.70
E.4	Total Levy Impact	These are the individual year additional amounts, they are not the accumulated amounts to show impact in relation to 2022 as the baseline budget. This line is intended to show the cumulative impact of the increase in comparison to the 2022 budget to identify needs in filling compounded gap		\$ 18,685.59	\$ 20,763.20	\$ 18,877.56	\$ 25,700.78	\$ 28,653.51
E.5	Total Cumulative Levy Impact			\$ 18,685.59	\$ 39,448.78	\$ 58,326.35	\$ 84,077.13	\$ 112,660.64

#	Department	Description of Proposed Action	Impact on Services	Financial Impact of Action (2) by 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 firm 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	2023 Budget / 2024 Projection	Utilization of \$588,285.08 in 2022	Arrives in increased levy limit, line ff		\$ -	\$ -	\$ -	\$ -	\$ -
cc	Undesignated Fund Balance	Utilization of \$588,285.08 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 revenue 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 \$300,000 to match historic.		\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00
ff	Increase levy limit from net new construction, or oral overblow in State Shared Revenue	Anticipating a compound impact of continued increase Initially thought of added 20% changed to 56% Increase in state shared revenue	Estimation from Derek and Jeff From DOR		\$ (56,000.00)	\$ (81,000.00)	\$ (106,000.00)	\$ (131,000.00)	\$ (156,000.00)
gg					\$ (40,884.79)	\$ (45,000.00)	\$ (20,000.00)	\$ (75,000.00)	\$ (90,000.00)
Totals:					\$ 409,733.29	\$ 380,618.08	\$ 350,618.08	\$ 320,618.08	\$ 290,618.08
Totals:					\$ 979,384.93	\$ 1,517,086.83	\$ 1,989,810.30	\$ 2,292,324.88	\$ 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	Impact on Services	Financial Impact of Action (2) by 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 efficiency in case work, billing, and revenue tracking. There will be annual maintenance / support costs once implemented. Partial cost will be able to be recovered in the following year.		\$ (5,044.42)	\$ (5,044.42)	\$ (5,225.35)	\$ (5,320.97)	\$ (5,420.51)
1.02	Health & Human Services- Core	Create Custodian Position	Eliminate leased SW/OD position will create a savings and will be a step closer to sharing maintenance staff between the Courthouse and HHS		\$ 1,680.28	\$ 1,791.90	\$ 1,897.79	\$ 1,982.18	\$ 2,061.47
1.07	Health & Human Services	Reclassification of AP's Worker = \$2,240.38 with estimated \$1,680.28 levy impact	Efforts to help with continued struggles in recruitment and retention		\$ (6,582.00)	\$ (6,582.00)	\$ (6,582.00)	\$ (6,582.00)	\$ (6,582.00)
1.08	Health & Human Services	Reclassification of AP's Worker = \$2,240.38 with estimated \$1,680.28 levy impact	Efforts to help with continued struggles in recruitment and retention. REDUCTION IN 2023		\$ 22,324.92	\$ 23,887.66	\$ 25,082.05	\$ 26,336.15	\$ 27,389.60
1.09	Health & Human Services	Reclassification of CTR Case Managers = \$23,242.92 Levy Impact	Efforts to help with continued struggles in recruitment and retention		\$ 7,229.00	\$ 7,905.45	\$ 8,221.67	\$ 8,468.32	\$ 8,637.68
1.11	Health & Human Services	Reclassification of Mental Health Workers	2 workers		\$ (79,000.52)	\$ (77,999.66)	\$ (72,755.56)	\$ (72,932.76)	
1.12	Health & Human Services	Response to readout on 22-96	Clinical Restructure / Reduction Crisis Service						

Offered at reduction without referendum or borrowing through HHS and Vets Board on October 13th
Offered at reduction without referendum or borrowing through HHS and Vets Board on October 13th
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Appendix D : 5-Year Financial Plan

1.13	Health & Human Services	Response to resolution on 22-916		\$	-	\$	(3,638,961)	\$	(3,638,961)	\$	(3,638,961)	\$	(3,638,961)	\$	(3,638,961)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.15	Health & Human Services	Response to resolution on 22-916	CLT Program Staffing	\$	(4,853,535)	\$	(5,146,211)	\$	(5,299,066)	\$	(5,455,140)	\$	(5,610,214)	\$	(5,765,288)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.16	Health & Human Services	Response to resolution on 22-916	Reduced Cleaning staff	\$	(10,000,000)	\$	(10,000,000)	\$	(10,000,000)	\$	(10,000,000)	\$	(10,000,000)	\$	(10,000,000)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.17	Health & Human Services	Response to resolution on 22-916	Reallocate Support Staff as a direct program expense vs. ANSO	\$	-	\$	(13,000,000)	\$	(13,000,000)	\$	(13,000,000)	\$	(13,000,000)	\$	(13,000,000)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.18	Health & Human Services	Response to resolution on 22-916	CNS on call premium reduction	\$	-	\$	(9,250,000)	\$	(9,250,000)	\$	(9,250,000)	\$	(9,250,000)	\$	(9,250,000)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.19	Health & Human Services	Response to resolution on 22-916	CNS reduction regular comp payout	\$	(5,024,335)	\$	(5,328,831)	\$	(5,485,588)	\$	(5,642,344)	\$	(5,798,849)	\$	(5,955,354)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
1.20	Health & Human Services	Response to resolution on 22-916	Reduce CTR Aide Worker	\$	(9,650,000)	\$	-	\$	-	\$	-	\$	-	\$	-	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
			Reduction levy to make WYBFA whole	\$	-	\$	(15,594,000)	\$	(15,594,000)	\$	(15,594,000)	\$	(15,594,000)	\$	(15,594,000)	New
			Technology Budget	\$	-	\$	(9,604,531)	\$	(9,604,531)	\$	(9,604,531)	\$	(9,604,531)	\$	(9,604,531)	New
			Transportation Program	\$	-	\$	(167,052,441)	\$	(171,186,749)	\$	(175,321,057)	\$	(179,455,365)	\$	(183,589,673)	New
			Elimination of five positions	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	New
1.21	Health & Human Services	Response to resolution on 22-916	Allocation of portion of CSOB Grant	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	\$	(20,000,000)	Offered as reduction without referendum or borrowing through HHS and Vets Board on October 13th
<p>Total projected impact on HHS dep./programs: \$ (100,392,221) \$ (201,868,831) \$ (215,046,400) \$ (237,755,731) \$ (260,309,251)</p>																

2.01	Highway	Reclassification of Shop Foreman to Parts Superintendent		\$	97,686,833	\$	97,686,833	\$	97,686,833	\$	97,686,833	\$	97,686,833	\$	97,686,833	Reclassification to grade "T" Combined with Elimination of a Parts Clerk, action taken by HP in June. Anticipating resolution adoption.
2.03	Highway	Eliminating Parts Clerk Position		\$	(85,851,621)	\$	(85,851,621)	\$	(85,851,621)	\$	(85,851,621)	\$	(85,851,621)	\$	(85,851,621)	Combined with reclass of Shop Foreman
2.04	Highway	Eliminating Mechanic Position		\$	(75,426,251)	\$	(75,426,251)	\$	(75,426,251)	\$	(75,426,251)	\$	(75,426,251)	\$	(75,426,251)	Reduction of position and operating with one less
2.02	Highway	Increase office of office clerk to 40 hrs weekly		\$	9,572,055	\$	9,572,055	\$	9,572,055	\$	9,572,055	\$	9,572,055	\$	9,572,055	From 35 to assist with parts shop
2.06	Highway	Equipment Sale (Sprinkler Auction Items)		\$	(10,000,000)	\$	-	\$	-	\$	-	\$	-	\$	-	Surplus and undervalued equipment sold on market
2.07	Highway			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
<p>Total projected impact on HWY dep./programs: \$ (64,018,991) \$ (64,018,991) \$ (64,018,991) \$ (64,018,991) \$ (64,018,991)</p>																

3.01	Sheriff's Office	Add a Jail Administrator Position		\$	40,333,444	\$	40,333,444	\$	40,333,444	\$	40,333,444	\$	40,333,444	\$	40,333,444	Addition of a Jail Administrator at anticipated grade of "L" with benefits.
3.02	Sheriff's Office	Reclassification for Clerical		\$	4,448,444	\$	4,448,444	\$	4,448,444	\$	4,448,444	\$	4,448,444	\$	4,448,444	Reclassification of position to grade "T" to "GC"
3.03	Sheriff's Office	818 Position for 2024		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	CO grant proposal (75,502,251) misis grant position with incrementally reduced base building.
3.04	Sheriff's Office	Gas expenses increases		\$	20,000,000	\$	20,000,000	\$	20,000,000	\$	20,000,000	\$	20,000,000	\$	20,000,000	Estimating \$5,000,000 increase per year
3.05	Sheriff's Office	Amunition to increase		\$	5,000,000	\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	2,500,000	Increases in training expenses (road and jail)
3.06	Sheriff's Office	Computer Maintenance		\$	2,800,000	\$	4,000,000	\$	6,000,000	\$	8,000,000	\$	10,000,000	\$	10,000,000	Maintain accreditation requirements and safety protocols.
3.07	Sheriff's Office	Internet costs		\$	1,500,000	\$	300,000	\$	450,000	\$	600,000	\$	750,000	\$	750,000	Up keep on sheriff systems
3.08	Sheriff's Office	SRT Equipment		\$	500,000	\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	2,500,000	This covers court house (\$3,000) should this be moved to County Tech.
3.09	Sheriff's Office	DOG Risk Force Supply and Equipment		\$	500,000	\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	2,500,000	Estimated expense increase to maintain
3.10	Sheriff's Office	Lights Increase		\$	500,000	\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	2,500,000	Estimated expense increase to maintain
3.11	Sheriff's Office	Telephone		\$	500,000	\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	2,500,000	Estimated expense increase to maintain
3.12	Sheriff's Office	Heat (heat ambulance costs of bay)		\$	1,000,000	\$	1,500,000	\$	2,000,000	\$	2,500,000	\$	3,000,000	\$	3,000,000	Estimated expense increase to maintain
3.13	Sheriff's Office	Star Aid - Sanctions		\$	(60,000,000)	\$	(60,000,000)	\$	(60,000,000)	\$	(60,000,000)	\$	(60,000,000)	\$	(60,000,000)	New revenue source from sanctions
3.14	Sheriff's Office	Star Aid - Sanctions		\$	-	\$	(118,000,000)	\$	(118,000,000)	\$	(118,000,000)	\$	(118,000,000)	\$	(118,000,000)	Sheriff's Office - Reductions to multiple operations
3.16	Sheriff's Office	Response to 22-916		\$	-	\$	(140,700,000)	\$	(134,550,000)	\$	(128,400,000)	\$	(122,250,000)	\$	(116,100,000)	
<p>Total projected impact on Sheriff dep./programs: \$ (28,850,000) \$ (140,700,000) \$ (134,550,000) \$ (128,400,000) \$ (122,250,000)</p>																

4.01	Tower / Radio - 911	Maintenance Costs (increased tower rentals, etc.)		\$	-	\$	100,000,000	\$	103,000,000	\$	106,090,000	\$	109,272,000	\$	112,544,000	Best guess until project engineering is complete
4.02	Tower / Radio - 911	Software Refresh		\$	-	\$	200,000,000	\$	200,000,000	\$	200,000,000	\$	200,000,000	\$	200,000,000	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		\$	10,000,000	\$	4,000,000	\$	4,000,000	\$	4,000,000	\$	4,000,000	\$	4,000,000	Initial build for spatial mapping - \$10,000 plus maintenance. Concerns on where funding comes from. Need to talk with MIS and LHM, TBD

Appendix D : 5-Year Financial Plan

Item	Description	2023	2024	2025	2026	2027	2028	2029	2030
4.05	Tower / Radio - 911	Split Dispatch from Jail (= 8 dispatchers)							
4.06	Tower / Radio - 911	Central Square							
4.07	Tower / Radio - 912	County Tower (Renials/Revenues)							
4.08	Tower / Radio - 911	Generator Maintenance							
4.09	Tower / Radio - 911	Fiber user costs							
<p>Total projected impact on Tower/ Radio dept./program: \$ 10,000.00 \$ 104,000.00 \$ 332,000.00 \$ 110,090.00 \$ 113,272.70</p>									
5.01	Clerk of Court	Reclassification of position to incorporate a Chief Deputy							
5.02	Clerk of Court	Junior Pay Increase (current \$16/day) to \$30/day							
5.03	Clerk of Court	Clear data account (skip tracing)							
5.04	Clerk of Court	Mental Evaluation (on competency) \$1,500 to \$2,000 per							
5.05	Clerk of Court	Response to 22-96							
5.08	Clerk of Court	Response to 22-96							
5.09	Clerk of Court	Response to 22-96							
<p>Total projected impact on Coc dept./program: \$ 5,952.00 \$ 14,679.40 \$ 12,471.92 \$ 10,254.07 \$ 8,025.32</p>									
6.01	County Clerk	Municode - Self-Publishing for codification							
6.02	County Clerk	Record Digitization & Software							
6.03	County Clerk	Begin changing townships for election services (charges for either services for the service agreement)							
<p>Total projected impact on Clerk dept./ program: \$ 5,200.00 \$ 5,000.00 \$ 17,500.00 \$ 16,000.00 \$ 16,500.00</p>									
7.01	Child Support	Addition of 40.5 FTE staff support position							
7.02	Child Support	Estimated increase of \$4,000 in office supply expenses, contracts and equipment needs.							
<p>Total projected impact on Child Support dept./ program: \$ 5,094.63 \$ 5,349.35 \$ 5,598.83 \$ 5,592.48 \$ 5,872.10</p>									
8.01	Coroner	None at this time - pending service calls							
8.02	Coroner								
<p>Total projected impact on Coroner dept./ program: \$ 9,294.63 \$ 9,469.35 \$ 9,753.43 \$ 9,963.29 \$ 10,374.14</p>									
9.01	Family Court Commissioner	Increase salary to reflect a COLA							
9.02	Family Court Commissioner	Added Association Dues and Travel Expenses							
9.03	Family Court Commissioner	Consideration of added expenditures submitted Child Support Reimbursable							
<p>Total projected impact on Family Court dept./ program: \$ 1,022.16 \$ 1,046.82 \$ 1,097.63 \$ 1,151.49 \$ 1,208.58</p>									
10.01	District Attorney's Office	Response to Resolution 22-96							
<p>Total projected impact on DA dept./ program: \$ - \$ (32,000.00) \$ (32,000.00) \$ (32,000.00) \$ (32,000.00)</p>									
11.01	Register in Probate	Increase in Attorney fees due to increase in cases							
11.02	Register in Probate	Participation of costs increasing (10% each year)							
<p>Total projected impact on Rtr dept./ program: \$ 5,150.00 \$ 5,665.00 \$ 6,231.00 \$ 6,884.65 \$ 7,573.12</p>									
12.01	Register of Deeds	Response to resolution 22-95							
<p>Total projected impact on Rtr dept./ program: \$ 5,150.00 \$ 5,665.00 \$ 6,231.00 \$ 6,884.65 \$ 7,573.12</p>									

Appendix D : 5-Year Financial Plan

12.02	Register of Deeds	Increase in software cost from switching to Fider	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$		
Total projected impact on MOI dept./program:			\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$		
13.01	Treasurer's Office	Conversion and increase licensing for Cloud Based Tax Software with annual/ who bought out GC5 (move from Property Budget)				23,000.00		6,000.00		6,000.00		6,000.00		6,000.00		6,000.00	
Total projected impact on Treasurer's dept./program:						23,000.00		6,000.00		6,000.00		6,000.00		6,000.00		6,000.00	
14.01	Property Lister	Increased to GC5 Software increase -\$3,046.50															
14.02	Property Lister	This is an annual fee for software licensing that allows the Property Lister to interface with MOI and Finance departments to be able to file statements. This goes away / moved up to line 13.01															
Total projected impact on Property Lister dept./program:																	
15.01	Land Conservation	Mill Creek Inspections	Hiring an engineer to complete DMF required inspections														
15.02	Land Conservation	Land Conservation	rent Payment														
15.03	Land Conservation	Land Conservation	Check with added MIS pieces and licensing expenses for phone systems and work stations.														
15.04	Land Conservation	Land Conservation	response to redudition 22.915														
15.92	Land Conservation	response to redudition 22.915	reduction of Admin Assistant to 1/2 time														
Total projected impact on Land Con. dept./program:																	
16.02	Zoning	Response to redudition 22.915	increase fee for Private Septic Inspection														
17.01	Veteran's Services	Response to Resolution 20.95	decreasing commission per deliv by \$750														
17.91	Veteran's Services	Response to Resolution 20.96	Veteran's Commission Mileage														
17.92	Veteran's Services	Response to Resolution 20.96	Total projected impact on Veteran's dept./program:														
18.01	Courthouse Maintenance	Maintenance on entrances 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.														
18.03	Courthouse Maintenance	Energy Audit	This project would include inspection, abatement and cleaning to help ensure air quality of the building.														
18.03	Courthouse Maintenance	Air remediation and mold mitigation	Combined maintenance services and oversight on county facilities and operations.														
18.04	Courthouse Maintenance	Addition of Maintenance Director (Strategic Plan: creation of centralized maintenance)	Consideration for county-wide generator maintenance and upkeep program (consider with red/tower project).														
18.05	Courthouse Maintenance	Generator Maintenance (contract), No current offer.															
Total projected impact on CH Maint. dept./program:																	
19.01	MIS	Reclassification of MIS System Administrator Position - MIS Administrator	Reclassification of the MIS Administrator Position potentially from a "1" to "K". The MIS Systems Administrator position continues to grow in complexity requiring rapidly developing continued education, experience and responsibility.														
19.02	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 continue to grow in efforts to meet service support expectations.														
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 continue to grow in efforts to meet service support expectations.														
19.04	MIS	MIS Assistant (Continued Contract at 20hrs)	Currently this position is leased and funded through AFPA through 2022. I keep this position leased														
19.05	MIS	MIS Assistant (Continued as new employee 20hrs)	Currently this position is leased and funded through AFPA through 2022. I keep this position leased														
Total projected impact on CH Maint. dept./program:																	

Venon has a contract with Dwyer \$2,080, 2023-\$1,040; 2024-\$2,080, 2027-\$0 may depend slightly on fuel and mileage

Letter from Commitee dated

Offered as reduction without referendum or borrowing through HHS and Veds Board on October 13th

Appendix D : 5-Year Financial Plan

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		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total projected impact on Admin dept./Program:				\$	3,300.00	\$	108,816.60	\$	103,272.43	\$	208,991.05	\$	589,493.33	\$	-	\$	-	\$	-
22.01	County Board	Training and Conference	Increase funding to allow for supervisor participation in the WVCA COVS in Richard Center		\$	500.00		\$		\$		\$	700.00		\$				
22.02	County Board	Training and Conference	Allow for additional training with participation at all conference and legislative sessions		\$	400.00		\$	400.00	\$	400.00	\$	400.00		\$	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. Potential action to change from a per diem model of supervisor payment to an 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)		\$			
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)	\$	(8,000.00)	\$	(7,300.00)	\$	(8,000.00)
23.01	Trinity Airport	Trinity Airport	Trinity Airport	Anticipated increase in Operations costs - last year's increase % increased out 2022 annual operation expense of the county = \$27,555.15		\$	8,266.53	\$	8,679.88	\$	9,113.87	\$	9,569.56	\$	10,048.04				
23.02	Trinity Airport	Trinity Airport	Adding operational costs in wages, benefits and routine maintenance expenses. Participation in accepting 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.		\$	-		\$	-	\$	-		\$	-		\$	-		
Total projected impact on Trinity Airport/Program:				\$	8,266.53	\$	8,679.88	\$	9,113.87	\$	9,569.56	\$	10,048.04	\$	10,048.04	\$	-	\$	-
24.01	Ambulance Services	Proposed to add 2 new part-time positions	positive impact - will improve our ability to provide inter-facility transports		\$	25,867.88		\$	26,426.80	\$	26,953.02		\$	26,953.02		\$	26,953.02		
24.02	Ambulance Services	Proposed to add 1 new full-time position	positive impact - will improve our ability to provide inter-facility transports		\$	69,292.27		\$	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-time salary		\$	(28,000.00)		\$	(28,000.00)	\$	(28,000.00)		\$	(28,000.00)		\$	(28,000.00)		
24.04	Ambulance Services	Cost for utilities in new facility (new expense)	will increase cost in new facility (new expense)		\$	5,835.00		\$	5,663.17	\$	5,691.48		\$	5,719.93		\$	5,748.52		
24.05	Ambulance Services	Cost for utilities in new facility (new expense)	will increase cost in new facility (new expense)		\$	20,200.00		\$	20,000.00	\$	20,000.00		\$	20,000.00		\$	20,000.00		
24.06	Ambulance Services	Replace ambulance Cot (x2)	replacement (BMT safety when no inpatients - current cot's over end of life		\$	27,500.00		\$	30,250.00										
24.07	Ambulance Services	Increased Revenues	with increased staff-ability to perform increased transfers = gaining revenue (estimating 15 transfers per month at Medicaid rate which is the lowest possible at an estimate 23% of clients)		\$	(162,200.00)		\$	(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	\$	65,370.38		\$	75,342.53		\$	95,313.94		
24.10	Ambulance Services	Expenditure increases Resulting from increases a 5% plus step to match Pine Valley's 7% = \$6,113.99 increase	(funds to recover with revenue, 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 range in 2022.		\$	-		\$	-	\$	-		\$	-		\$	-		
Total projected impact on Ambulance dept./Program:				\$	0.00	\$	-	\$	-	\$	0.00	\$	-	\$	-	\$	0.00	\$	0.00
25.01	Emergency Management	Increase in contracted planning services (BMP)	maintain current level of rural 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		

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25.03	Emergency Management	Increase in contracted planning services (BCP/CA)	\$	841,000	\$	841,000	\$	1,093,000	\$	1,093,000	\$	1,346,000		
25.04	Emergency Management	Add or Contract Position 7.5 FTE	\$	-	\$	-	\$	-	\$	-	\$	-		
25.05	Emergency Management	Added Work Space and Equipment	\$	-	\$	-	\$	-	\$	-	\$	-		
26.05	Emergency Management	Local Emergency Planning Committee	\$	-	\$	(210,000)	\$	(210,000)	\$	(210,000)	\$	(210,000)	Offered as reduction without referendum or borrowing through Public Safety Letter November 7th 2022	
		Total projected impact on BM Mgmt dept/program:	\$	2,881,100	\$	2,676,377	\$	3,223,277	\$	3,228,699	\$	3,776,654		
26.01	Pine Valley Community Villager	Strategic Plan - Directed reduction of 20% Levy expenditure - to previous amount of \$300,000 = (\$60,000)	\$	-	\$	-	\$	(50,000,000)	\$	(50,000,000)	\$	(30,000,000)	As follow up response to Ad Hoc Questions from Boards October 7th actions	
26.02	Pine Valley Community Villager	Contracting all Services to a 3rd party and leasing the facility for alle	\$	-	\$	-	\$	(75,000,000)	\$	(75,000,000)	\$	(115,000,000)	Discussion through Administrator Langedard and Administrator Rislow	
		Total projected impact on Pine Valley:	\$	-	\$	-	\$	(125,000,000)	\$	(125,000,000)	\$	(295,000,000)	\$	(445,000,000)
27.90	UW Extension Office	Reduction by resolution	\$	-	\$	-	\$	-	\$	-	\$	-	Offered as reduction without referendum or borrowing through Education Planning Committee on October 18th	
		Total projected impact on UWEX dept/program:	\$	-	\$	-	\$	-	\$	-	\$	-		
28.90	Fair & Recycling	Reduce all Levy funding for 2022 (\$15,000)	\$	-	\$	(15,000,000)	\$	(15,000,000)	\$	(15,000,000)	\$	(15,000,000)	Offered as reduction without referendum or borrowing through Fair, Recycling and Parks on December 8th 2022	
		Total projected impact on Fair and Recycling:	\$	(245,791)	\$	(15,000,000)	\$	(15,000,000)	\$	(15,000,000)	\$	(15,000,000)		
29.01	Parks Commission	Tax Levy Increase	\$	4,440,000	\$	4,440,000	\$	4,440,000	\$	4,440,000	\$	4,440,000	Proposed resolution amendment from 27 July 2022	
29.02	Parks Commission	Reduce all Levy on Parks Operations = \$30,000	\$	-	\$	-	\$	-	\$	-	\$	-		
29.92		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 any time. Rite might be turned over to the Sports department and close to the public. Indicate impact results to maintain from the public. Indicate impact of proposal resolution - Amended scratch as of 7/14/22 meeting	\$	-	\$	-	\$	-	\$	-	\$	-		
		Total projected impact on Parks dept/program:	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000		
30.01	Symons Recreation Complex	Wages Dental Health increases per County Board	\$	(7,200,000)	\$	(7,200,000)	\$	(7,200,000)	\$	(7,200,000)	\$	(7,200,000)		
30.01	Symons Recreation Complex	Partnership with Schools and businesses for programming events at Symons.	\$	(5,000,000)	\$	(4,000,000)	\$	(4,000,000)	\$	(4,000,000)	\$	(4,000,000)		
30.01	Symons Recreation Complex	Increase membership and class prices	\$	(11,000,000)	\$	(4,400,000)	\$	(4,400,000)	\$	(4,400,000)	\$	(4,400,000)		
30.90	Symons Recreation Complex	Reduce all levy funding for 2022 (\$36,141.61)	\$	-	\$	-	\$	-	\$	-	\$	-	As a levy contribution by 2022 that time this was asked to be on the referendum so I asked for it	
30.91	Symons Recreation Complex	Strategic Plan- Directed reduction of 20% Levy Expenditure	\$	-	\$	-	\$	-	\$	-	\$	-		
30.92	Symons Recreation Complex	Strategic Plan- Directed reduction of Levy \$5,000:	\$	-	\$	-	\$	-	\$	-	\$	-		
		Total projected impact on Symons dept/program:	\$	(21,000,000)	\$	(21,000,000)	\$	(21,000,000)	\$	(21,000,000)	\$	(21,000,000)		
31.01	UW Campus	Restore budget to \$60,000	\$	-	\$	-	\$	-	\$	-	\$	-		
31.02	UW Campus	Reduction to UW Occupation of Meville Classroom, Science Building	\$	-	\$	-	\$	-	\$	-	\$	-		
31.03	UW Campus	Response to resolution 22-94	\$	-	\$	(10,000,000)	\$	(20,000,000)	\$	(30,000,000)	\$	(40,000,000)		

Appendix D : 5-Year Financial Plan

		Total projected impact on UW Comput/dept/program:					\$ -	\$ (10,000.00)	\$ (20,000.00)	\$ (30,000.00)	\$ (40,000.00)
32.01	UW Food Services	Food cost increase	\$ (52,974.00)	\$ (55,622.00)	\$ (58,403.00)	\$ (61,323.00)	\$ (64,389.00)				
32.02	UW Food Services	Increase sales prices to cover expenses	\$ (52,974.00)	\$ (55,622.00)	\$ (58,403.00)	\$ (61,323.00)	\$ (64,389.00)				
		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	\$ -	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	
		Total projected impact on Economic Dev:					\$ -	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)	\$ (32,420.22)

34.01	Southwest Regional Planning Commission	Consideration for ending partnership with Southwest Regional Planning Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34.02	Library	Participated (\$17,500) in reduction from discontinuing membership.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total projected impact on Southwest Regional Planning Commission:					\$ -	\$ -	\$ -	\$ -	\$ -

Total Impacts from Department Services (Adjustments and Options) \$ (66,939.03) \$ (302,976.48) \$ (389,306.58) \$ (572,999.50) \$ (227,153.28)

SECTION #5: Health Insurance Planning and Adjustments

#	Department	Description of proposed action	Financial Impact of Action (L to RW)							
			2023	2024	2025	2026	2027			
101.01	Health Insurance	County commitment to annual dollar amount regardless of increase								
101.04	Health Insurance	Premium share adjustment	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)
101.05	Health Insurance	HiRa adjustment	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)
	Health Insurance	Plan Design Adjustment								
Total Impacts from Health Insurance Planning (Adjustments and Options)			\$ (81,893.07)	\$ (81,893.07)	\$ (81,893.07)	\$ (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		
201.01	Tax Deed Sales	Incorporate tax deed sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202.01		Projections: Could incorporate a fee 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	\$ (35,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
204.01	Interest Income	Anticipated projections in interest income from LGE Investment Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204.02	Interest Income	Anticipated projections in interest income from PMA Investment Funds	\$ (75,000.00)	\$ (75,000.00)	\$ (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 New Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206.01	Wheel Tax	Amendments in projected wheel tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207.01	Undesignated Fund Spending	General Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208.01	Account for additional fund balance return	Recognition of 2021 unaccounted revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

City Council is moving to take action

Appendix D : 5-Year Financial Plan

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. Unless used for some other purpose	\$	(524,088,07)	\$	(574,878,74)	\$	(574,878,74)										
		Additional 25,500 from ambulance																	
210 01	Oploid Settlement	Utilization of Oploid settlement funds	Must be used towards oploid abatement projects.																
211 01	FBI Infrastructure Bill	Snowed Ready Grant program to offset road maintenance projects																	
212 01	Pine Valley	Increase from PV Debt Service Fund (Preliminary is built with 5594,996)	The preliminary plan is built with full utilization of anticipated fund balance for 2021																
213 01	Pine Valley	Take from Pr Contingency Fund (Balance Amount)	Spend down plus Pine Valley operations at risk if unforeseen financial problem occurs																
215 01	Pine Valley	Take from Capital Improvement Fund (Balance Amount)	Put 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 intention 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 CPTN increases																	
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 larger numbers, \$300,000 /7%)																
219 01	Wages and Compensation	One Week Holdback 3rd Pay period in June, payroll #43																	
		Utilization of possible additional Levy	https://www.revenue.wv.gov/levies/FINOSILE																
		Exemption	doe.wv.gov/levies																
221 01	Operational increase from reduction in short-term borrowing	Just current items. Possible areas in parks and UW campus	Displaced the following operational expenses to increased capital borrowing or displaced capital borrowing. (Parks)(UV Pine Valley)																
222 01	Approach the Ho-chunk Nation on Grant for Roads	Offset cost on road work and local matches																	
223 01	Utilization of Working Lands Fund	Fund #91																	
224 01	Across Departments	Change new paper job posting requirements	Check total Distributions to Local Papers	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)	\$	(5,000.00)
226 01	Operational Notes	Option to utilize operational notes	Short-term borrowing for operational - not advised as this will be reported to BWA and is not viewed favorably																
226 02	Operational Notes to pay for expenditures allowable under WII Statutes	Respond to Rea 22,966	Court Ordered Adult Institutional Placement	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
226 03	Operational Notes to pay for expenditures allowable under WII Statutes	Respond to Rea 22,966	Highway and MIS reduction in levy purchase asphalt/equipment / \$40,000 computer costs included	\$	-	\$	(420,000.00)	\$	(800,000.00)	\$	(1,000,000.00)	\$	(1,000,000.00)	\$	(1,000,000.00)	\$	(1,000,000.00)	\$	(1,000,000.00)
226 04	Operational Notes to pay for expenditures allowable under WII Statutes	Respond to Rea 22,966	Premium payment for property liability and workers compensation insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		Additional Short-term borrowing		\$	-	\$	(420,000.00)	\$	(800,000.00)	\$	-	\$	(1,599,000.00)	\$	(1,599,000.00)	\$	(1,599,000.00)	\$	(1,599,000.00)

Total Impacts from Other Resources and Financial Adjustments				\$	(841,261,32)	\$	(1,099,878,74)	\$	(1,479,878,74)	\$	(1,704,000.00)	\$	(1,788,000.00)
Section #7: Estimated Existing Annual Gaps With Proposed Adjustments				Totals:	-\$30,908.49	\$32,398.54	\$38,731.91	\$48,432.31	\$715,049.55				

Appendix E: Other 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>https://cdn5-hosted.civiclive.com/UserFiles/Servers/Server_16227954/File/Departments/Sheriff/HP%20QuickLinks/WCACP%20Whitepaper%20V1%2009222022.pdf</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	https://lacrossetribune.com/chp/news/local/update-chippewa-falls-public-safety-referendum-passes/article_26298b38-5ebd-11ed-89da-3be4bedd9d9a.html
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 \$49,178,862. 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	https://www.eauclairewi.gov/government/budget/tax-levy-referendum
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	https://www.cityofmiddleton.us/referendum
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 Buley Road to approximately Brlowski Road including the installation of all necessary ballast, track, and switchgear at an estimated cost of \$4,100,000?	pass	https://www.stevenspointjournal.com/story/news/politics/elections/2022/11/09/stevens-point-voters-approve-4-road-project-referendum-at-cost-of-10m/69627691007/
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 Marie 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	https://www.postcrescent.com/story/news/politics/elections/2022/11/09/grand-chute-voters-approve-hiring-five-additional-police-officers/69606101007/
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 2023. 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 Birmamwood Area 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 on 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 \$3,953%, 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	https://lakegeneva.news.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2ccbd12-5fde-11ed-9549-0ff345728908.html
Village of Germantown Water and Sanitary Services Referendum	VILLAGE OF GERMANTOWN - WASHINGTON COUNTY	Shall the Village of Germantown 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 Germantown?		
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 26.600%, 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	https://lacrossetribune.com/news/local/govt-and-politics/elections/update-holmen-voters-approve-school-public-safety-referendums/article_152315e0-5c81-11ed-a853-33ca6eb99b1a.html

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 fighter/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	https://mukwonagofire.org/referendum.php
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 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	https://riverhillswi.com/2020-census/
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	
WAINAKEE REFERENDUM	VILLAGE OF WAINAKEE - 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	https://lakegenevaneews.net/news/local/ems-referendums-pass-by-wide-majorities-in-fontana-williams-bay/article_2ccbdc12-5fde-11ed-9549-0ff345728908.html

Notes

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

Official Referendum Ballot Forest County

November 5, 2019

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

Ballot issued by

Initials of election inspectors

Absentee ballot issued by

Initials of municipal clerk or deputy clerk

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

Certification of Voter Assistance

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

Signature of assistor

Official Referendum Ballot Forest County

November 5, 2019

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

Instructions to Voters

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

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

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

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

RESOLUTION 27-2019

Resolution offered by the Finance Committee:

WHEREAS, Forest County (the “County”) currently has its 911 dispatch center within the confines of the jail and correctional officers are required to operate the dispatch center and at the same time monitor and oversee the jail population; and

WHEREAS, the distractions caused by the inmates in the jail as well as the duties required to monitor the jail population make it difficult to properly operate the 911 dispatch center thereby creating safety issues to the residents of the County; and

WHEREAS, the Finance Committee is proposing the Law Enforcement Center be remodeled to allow for a separate 911 dispatch center outside of the jail but within the Law Enforcement Center (the “Project”); and

WHEREAS, 6 additional full-time employees would be required to operate the new 911 dispatch center and the annual cost of retaining 6 full-time employees would be approximately \$450,000.00 per year (the “Additional Staff”); and

WHEREAS, in order to complete the Project and retain the Additional Staff the County will need to increase its annual levy; and

WHEREAS, Wis. Stat. § 66.0602 limits the County’s allowable local levy for 2020 to the current 2019 levy plus an increase of the greater of (i) the County’s percentage change in equalized value due to net new construction less improvements removed between the previous year and the current year, or (ii) zero (0); and

WHEREAS, the County may exceed its statutory levy limit by resolution of the County Board of Supervisors and by the approval of such resolution in a referendum; and

WHEREAS, the Finance Committee recommends increasing the County’s statutory levy limit beginning in 2020, and continuing on an ongoing basis, for the purpose of constructing the Project and retaining the Additional Staff and to hold a referendum to ratify or reject such an increase to the County’s statutory levy limit.

NOW, THEREFORE, BE IT RESOLVED BY THE FOREST COUNTY BOARD OF SUPERVISORS, that it hereby approves increasing the County’s statutory levy limit by 8.815% resulting in a levy of \$5,555,099.00 beginning in fiscal

year 2020 and continuing on an ongoing basis.

BE IT FURTHER RESOLVED, that a county-wide referendum to exceed the County's statutory levy limit will be conducted and shall be held at a special referendum on November 5, 2019.

BE IT FURTHER RESOLVED, that the question to be submitted to a vote of the people shall be as follows:

“Under state law, the increase in the levy of Forest County for the tax to be imposed for the next fiscal year, 2020, is limited to .75%, which results in a levy of \$5,105,099.00. Shall Forest County be allowed to exceed this limit and increase the levy for the next fiscal year, 2020 and continuing on an ongoing basis, for the purpose of maintaining six (6) additional full-time employees to operate the new 911 dispatch center, by a total of 8.815%, which results in a levy of \$5,555,099.00?”

BE IT FURTHER RESOLVED, that the County is authorized to take all additional action necessary to effectuate and carry out this Resolution.

Resolution approved by Finance Committee, _____, 2019.
Vote: AYE _____, NAY _____

Committee Chair

I, County Clerk, in and for the said County of Forest, State of Wisconsin, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the County Board of Supervisors of Forest County, Wisconsin, in legal session on the 15 day of June, 2019.

Nora Matuszewski
Nora Matuszewski, Forest County Clerk

Dated this 15 day of June, 2019.

Thomas Tallier
Supervisor

ROLL CALL SHEET COUNTY BOARD			
No. <u>27-2019</u>	Date <u>8/15/19</u>	Resolution <u>✓</u>	Ordinance _____
Motion <u>✓</u>	Adopted _____	1st <u>lost</u>	Lost _____
2nd <u>passed</u>	Tabled _____		
Berg	✓		
Bunda	✓		
Burl	✓		
Campbell	✓		
Chaney	✓		
Dehart	✓		
Gallion	✓		
Goode	✓		
Greizinger	✓		
Houle	✓		
Huett <u>Patko</u>	✓		
Karl	✓		
Laabs	✓		
Lukas	✓		
Miller	✓		
Otto	✓		
Savard	✓		
Shaffer	✓		
Stamper	✓		
Taller	✓		
Tauer	✓		
TOTAL	18		2