The seal of Rock County, Wisconsin, is a circular emblem. It features a central figure of a Native American holding a bow and arrow. The text "STATE OF WISCONSIN" is written along the top inner edge, and "ROCK COUNTY" is written along the bottom inner edge. A decorative rope-like border surrounds the inner text. At the bottom center of the seal is a small symbol resembling a stylized knot or a pair of crossed elements.

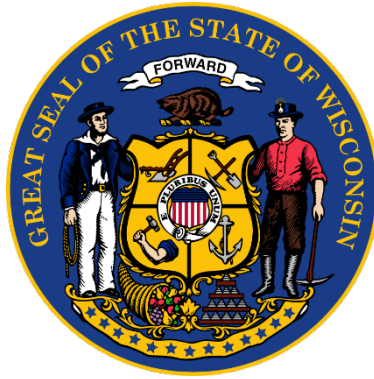
Rock County 2025 Recommended Budget and Annual Report

Josh Smith, County Administrator

September 26, 2024

“Service to the public is our
fundamental reason for being.”

-Rock County Vision Statement



“Notwithstanding any other provision of the law, the county administrator shall be responsible for the submission of the annual budget to the board.”

-s. 59.18(5), Wisconsin Statutes

Rock County Board of Supervisors Rules of Procedure

Rule I

F.(4) The County Administrator shall make an annual report to the County Board on the last Thursday in September of each year in conjunction with the submission of the recommended budget for the succeeding year.



Annual Report



ROCK COUNTY

WISCONSIN

STRATEGIC GOALS & OBJECTIVES

Public Safety

1. Continue strong coordination between municipal law enforcement and the County sheriff's office
2. Sustain on-going efforts to reduce overall crime rate
3. Continue efforts to cut down on access to illegal drugs

Infrastructure, Environmental & Agricultural Sustainability

1. Advocate to improve drinking water quality
2. Help maintain balance between agricultural land and urban development expansion
3. Continue to invest in county road improvements to reduce congestion
4. Encourage environmentally friendly investments throughout the county

Community Health & Well Being

1. Broaden mental health awareness and education efforts
2. Improve substance abuse prevention and treatment service offerings
3. Advance efforts to increase access to affordable housing

Organizational Excellence

1. Enhance collaboration efforts with municipal government
2. Continue to improve transparency and access to county information
3. Develop a plan to attract and retain employees to Rock County

Quality Of Life

1. Expand coverage and access to broadband internet
2. Leverage positive relationship with local and regional education providers to improve educational opportunities
3. Preserve strong investments in growing and maintaining public parks

Public Safety

Continue strong coordination between municipal law enforcement and the County Sheriff's Office



Infrastructure, Environment, & Agricultural Sustainability

Advocate to improve drinking water quality



Infrastructure, Environment, & Agricultural Sustainability

Continue to invest in county road improvements to reduce congestion



Encourage environmentally friendly investments through the county



Community Health & Well Being

Improve substance abuse prevention and treatment service offerings



Organizational Excellence

Develop a plan to attract and retain employees to Rock County

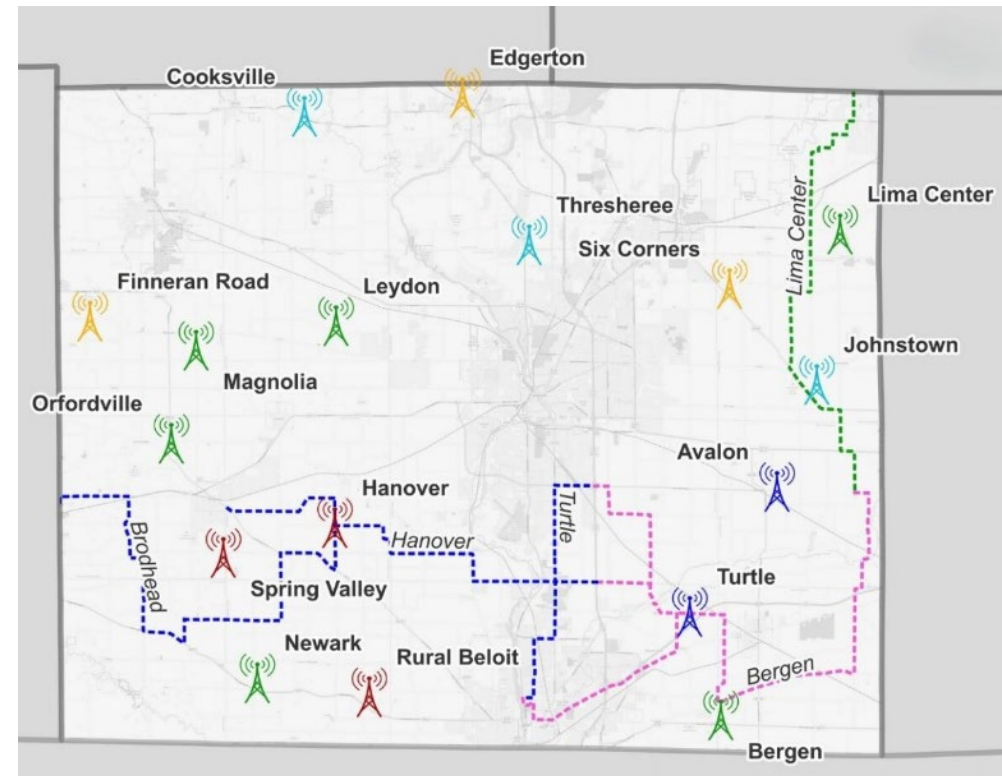


Quality of Life

Leverage positive relationships with education providers to improve educational opportunities



Expand coverage and access to broadband internet



Quality of Life

Preserve strong investments in growing and maintaining public parks



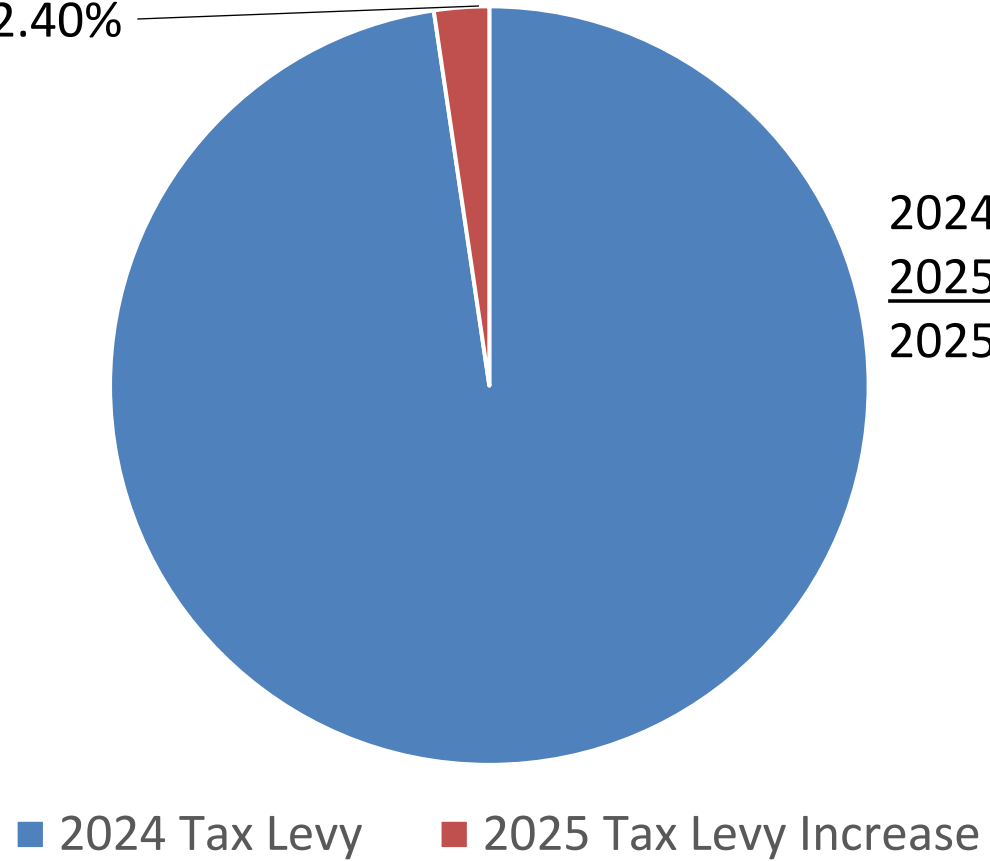


2025 Budget Overview

Figure 1

2025 Recommended Tax Levy

2025 Increase = 2.40%



2024 Tax Levy	\$75,500,871
<u>2025 Increase</u>	<u>\$ 1,811,274</u>
2025 Tax Levy	\$77,312,145

Figure 2

2025 Recommended Tax Levy Increase

Total Increase = \$1,811,274

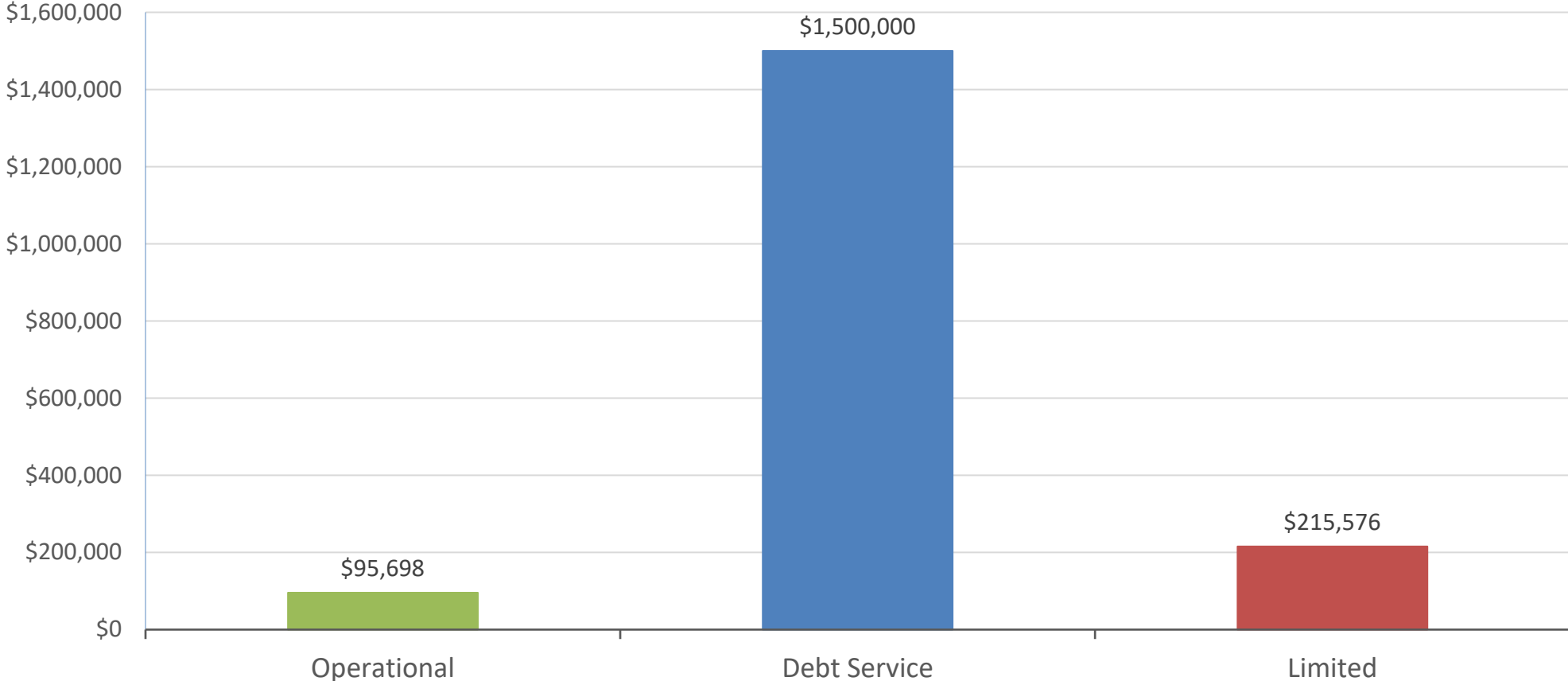


Figure 3

Tax Levy Change, 2010-2025

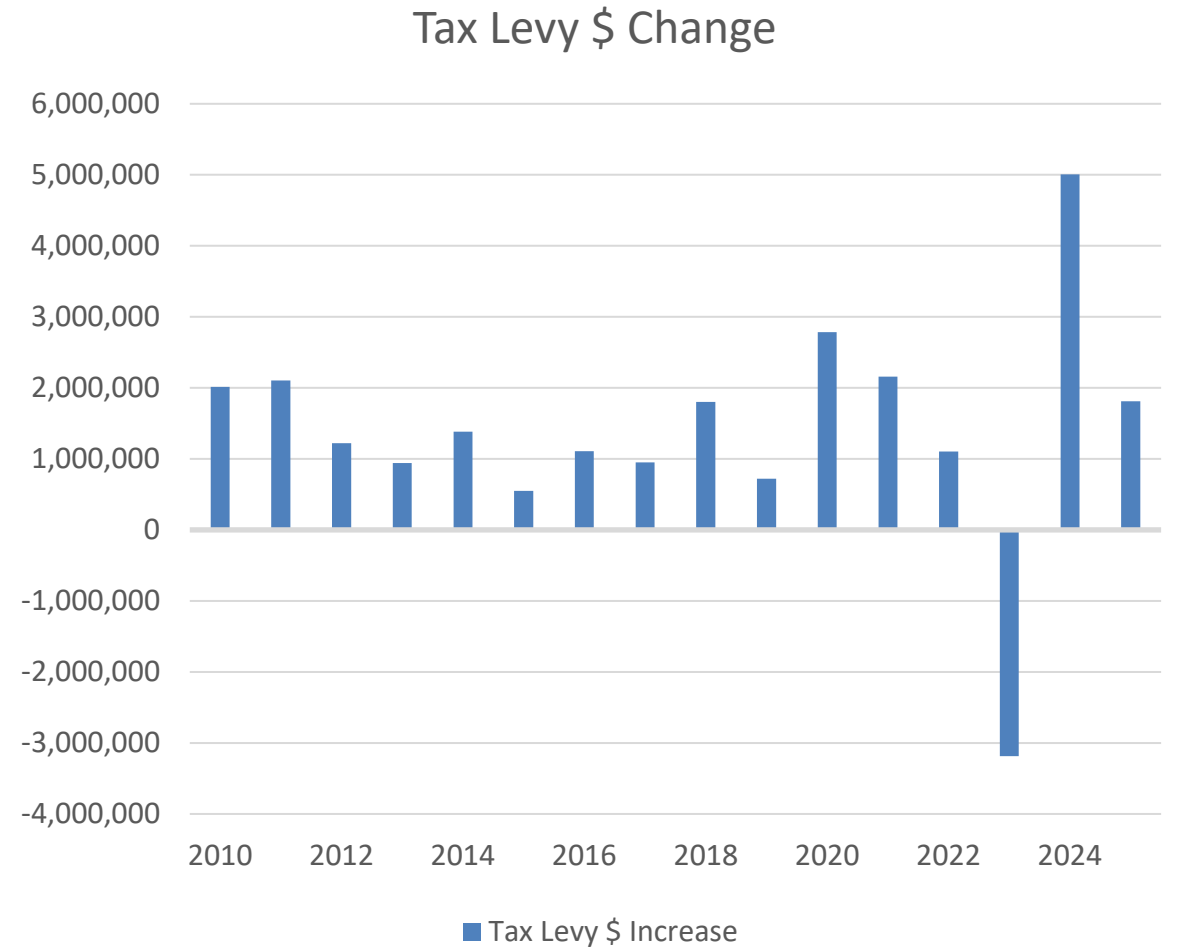
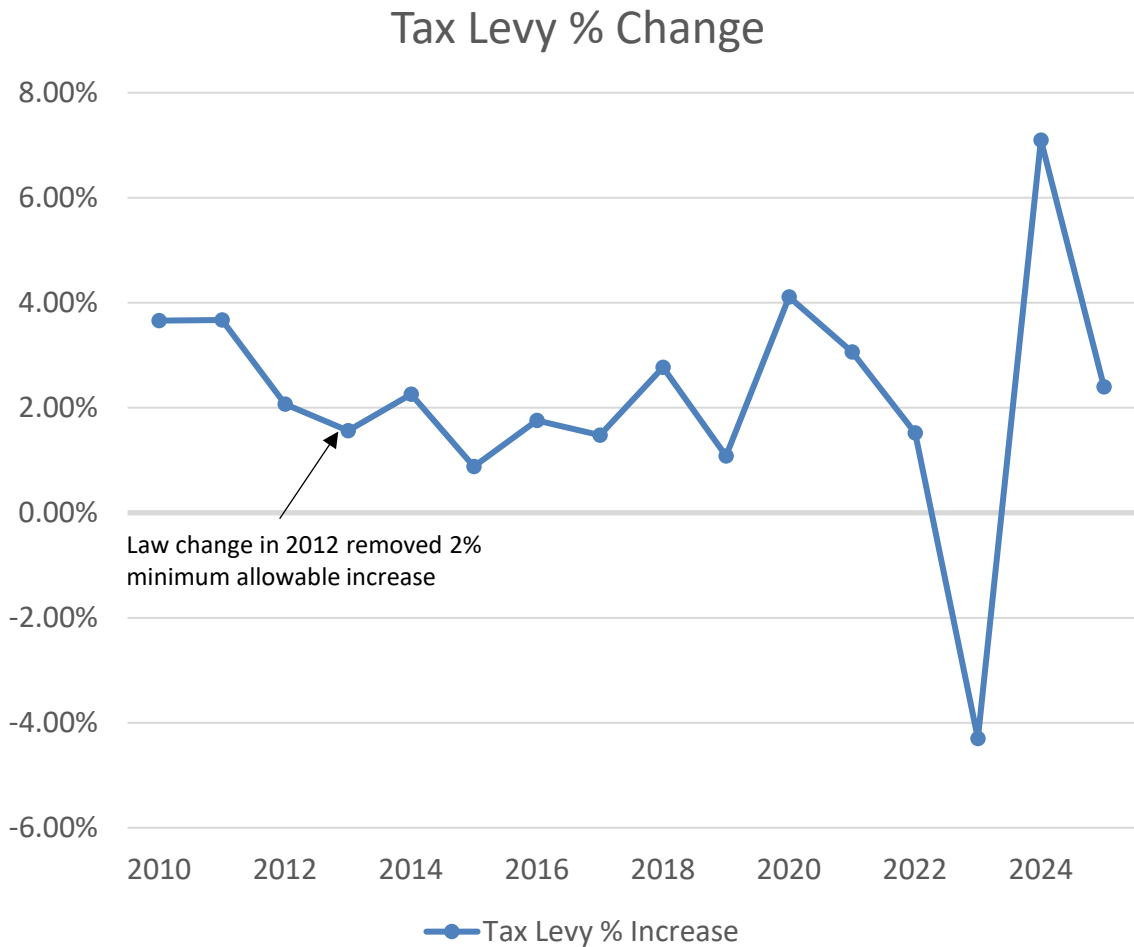


Figure 4

Tax Levy Increases by Type, 2012-2025

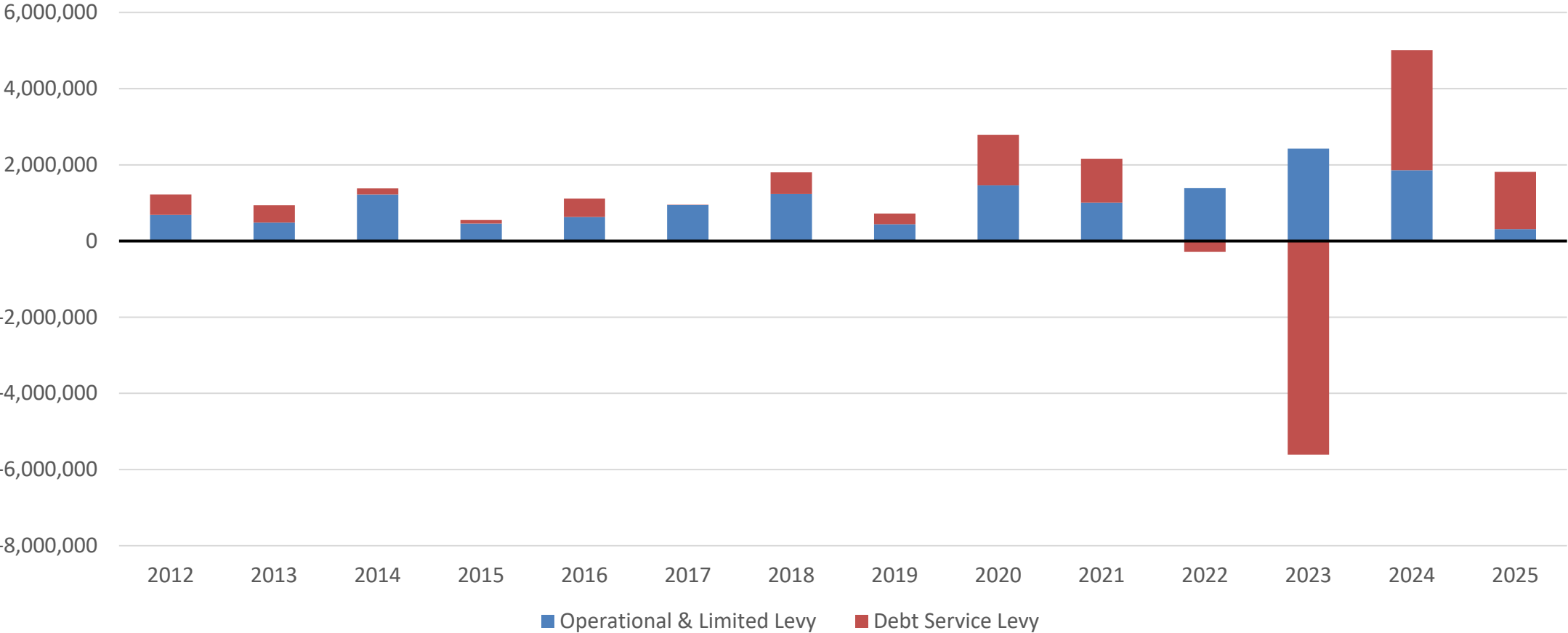


Figure 5

Debt Service Levy, 2018-2025

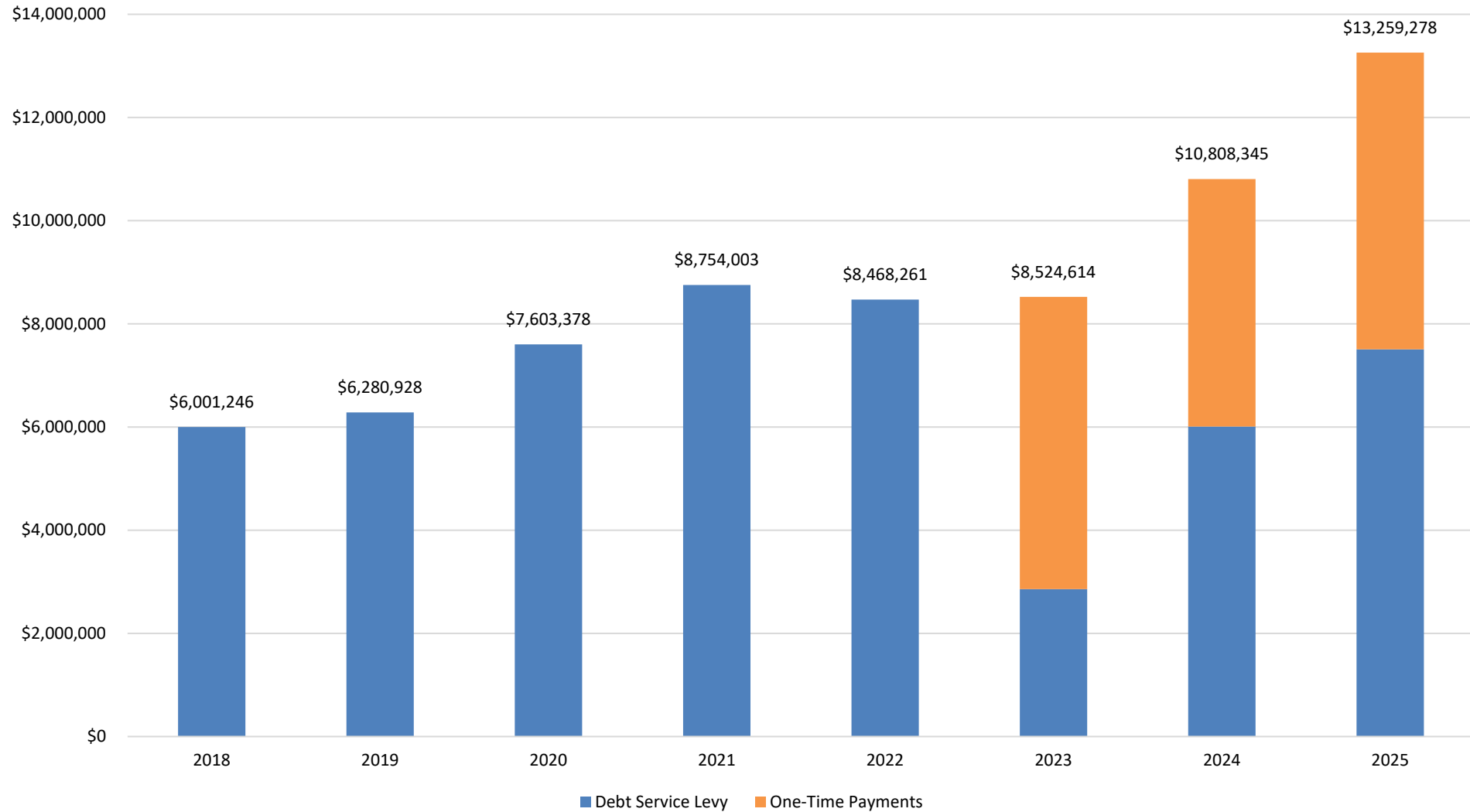


Figure 6

Debt Service Levy, 2024-2043

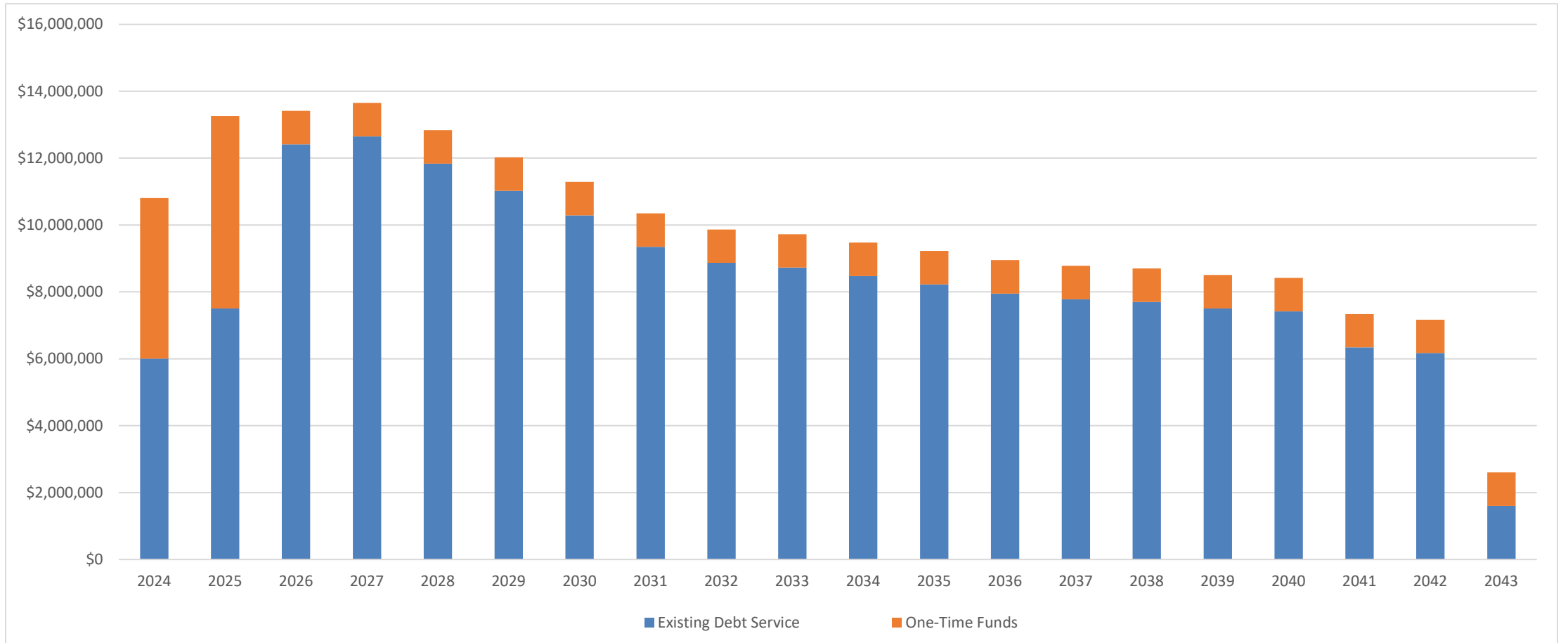


Figure 7
Unassigned General Fund Balance, 2014-2023 (2024 Est.)

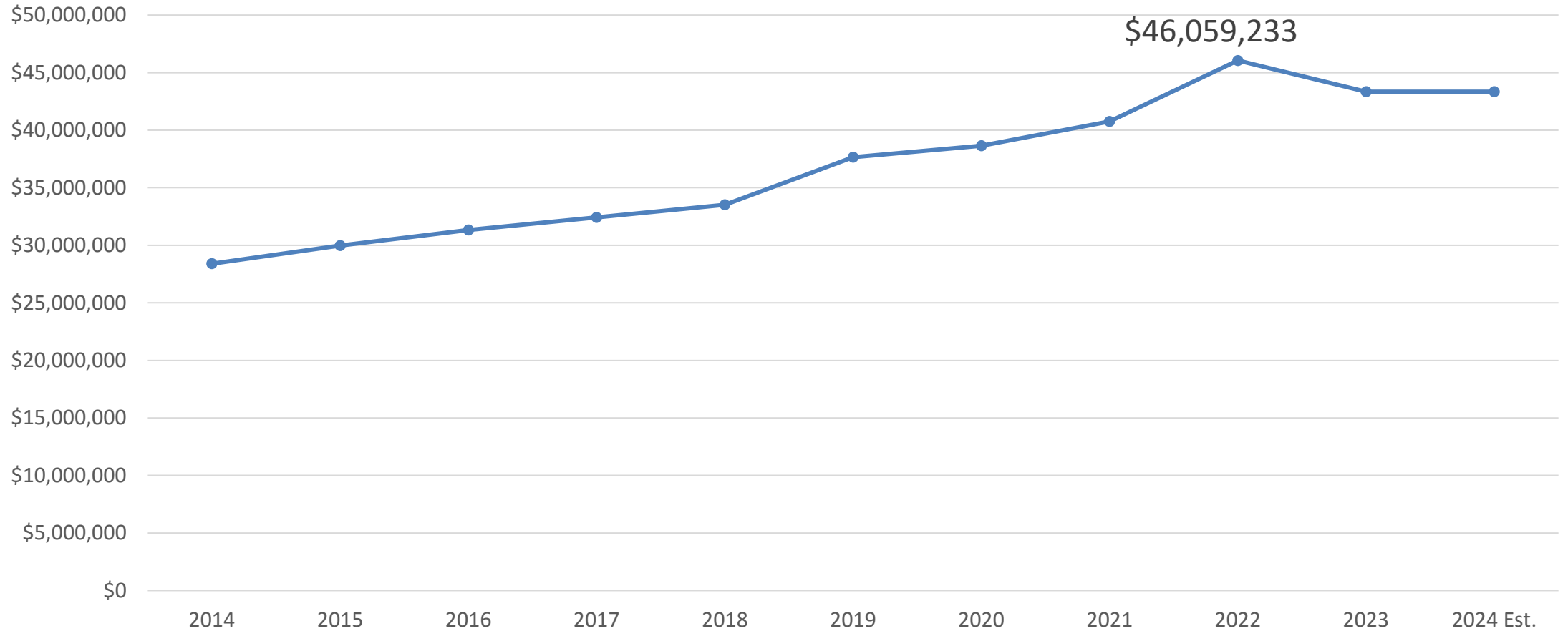


Figure 8
Tax Rate (per thousand), 2000-2025

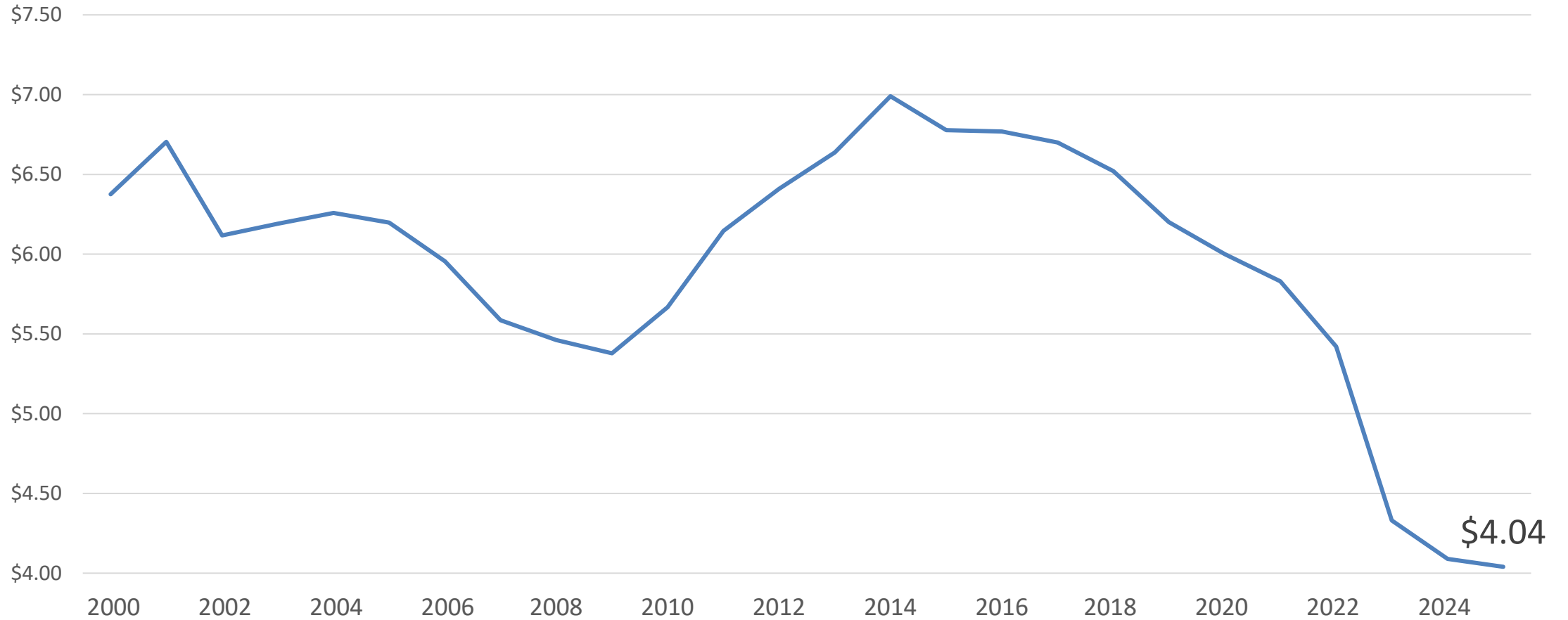


Figure 9

Equalized Value, 2000-2024

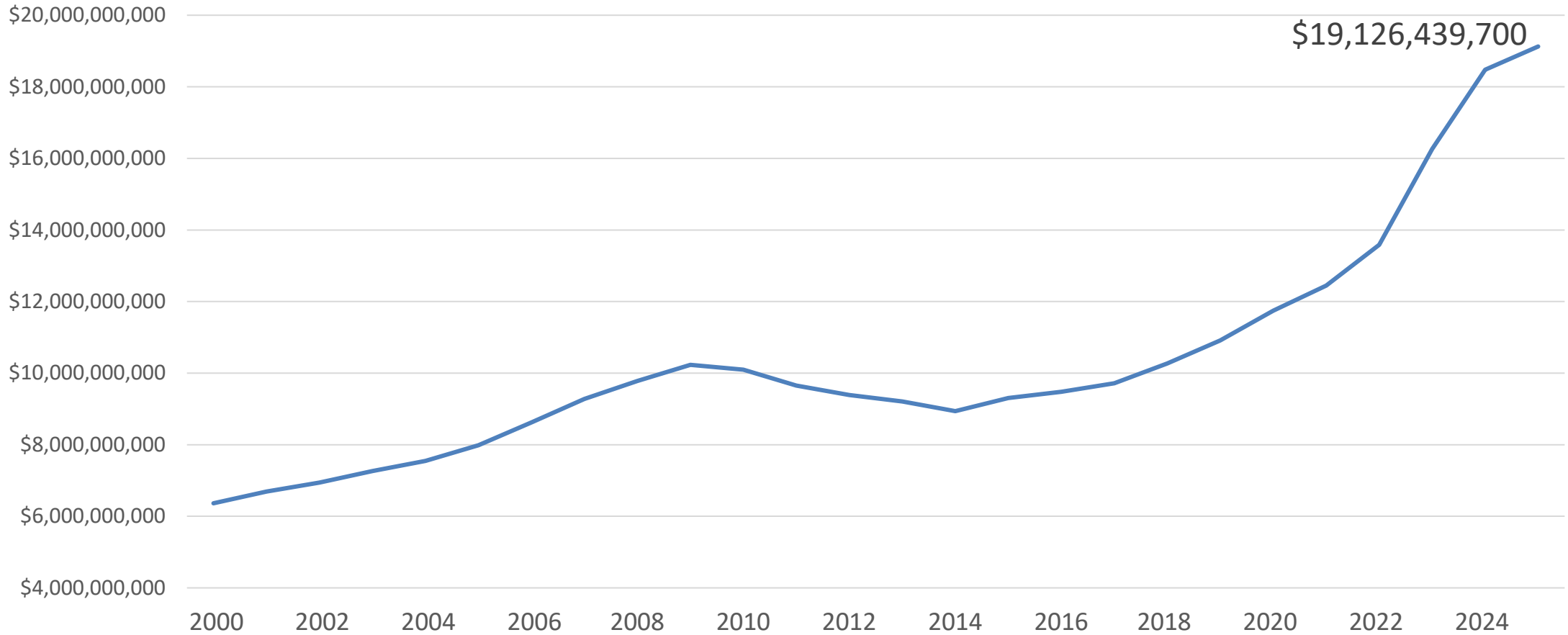


Figure 10

Expenditures, 2005-2025

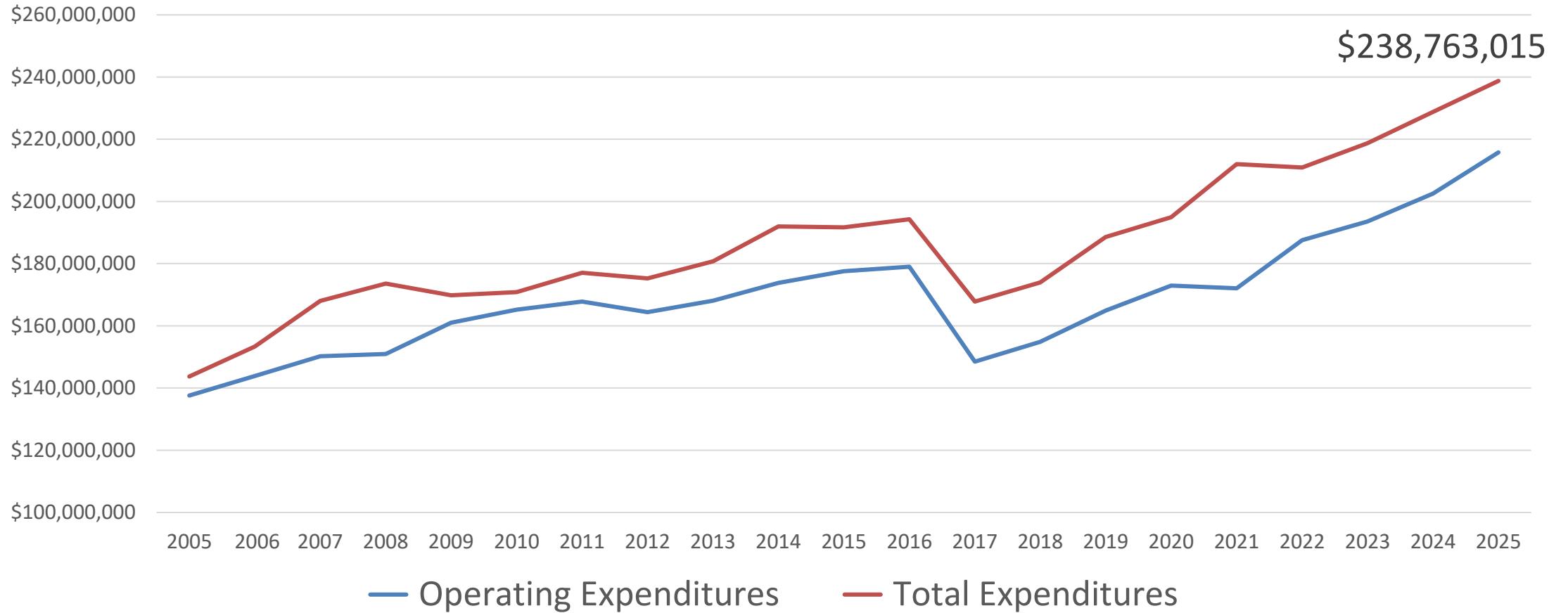


Figure 11

Sales Tax Collection and Appropriation, 2007-2025

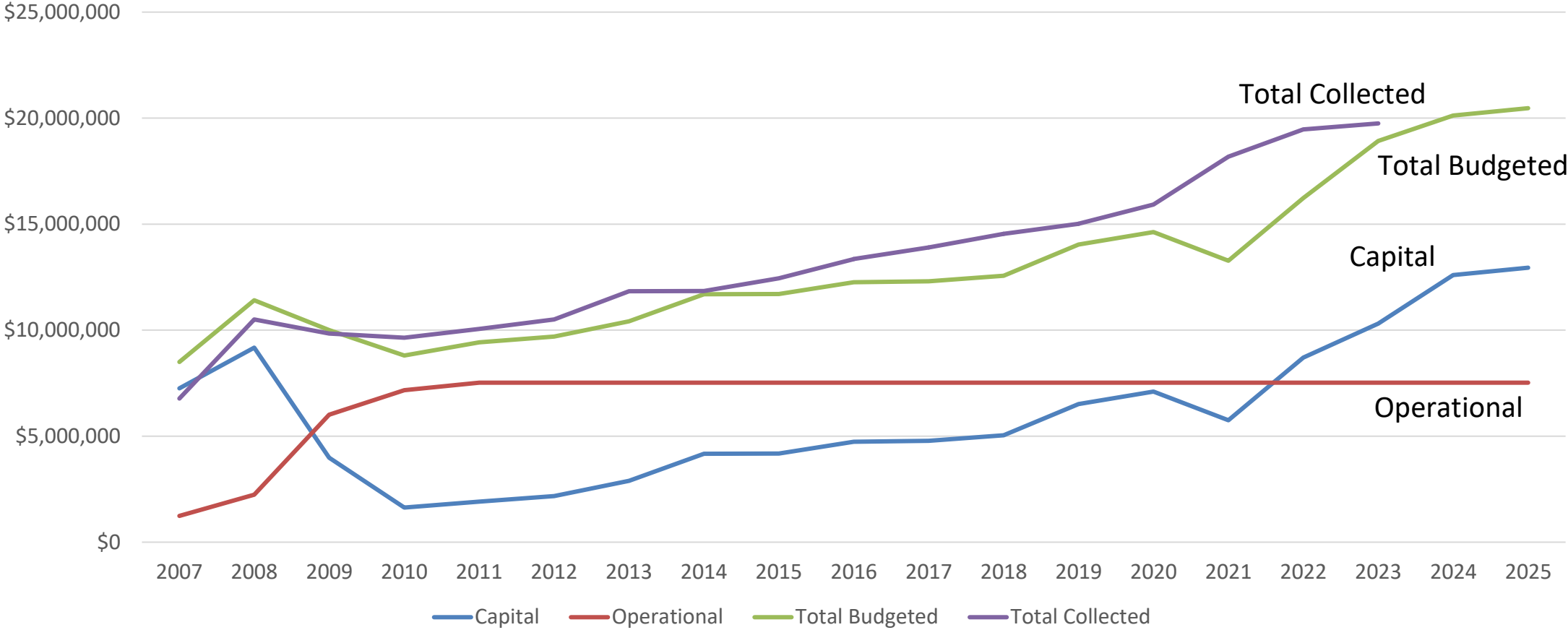
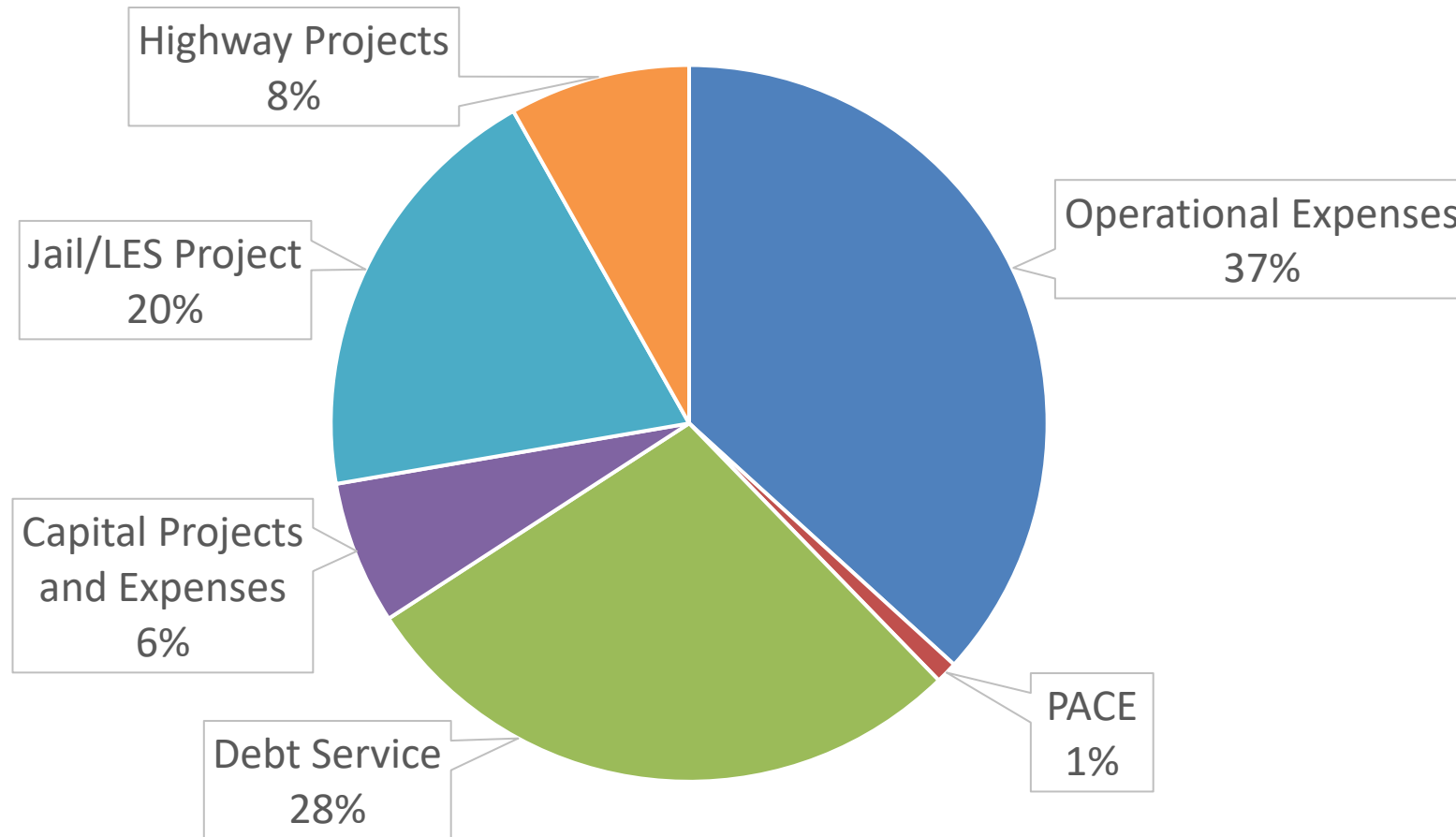


Figure 12
Sales Tax Use, 2025





Major Budget Drivers

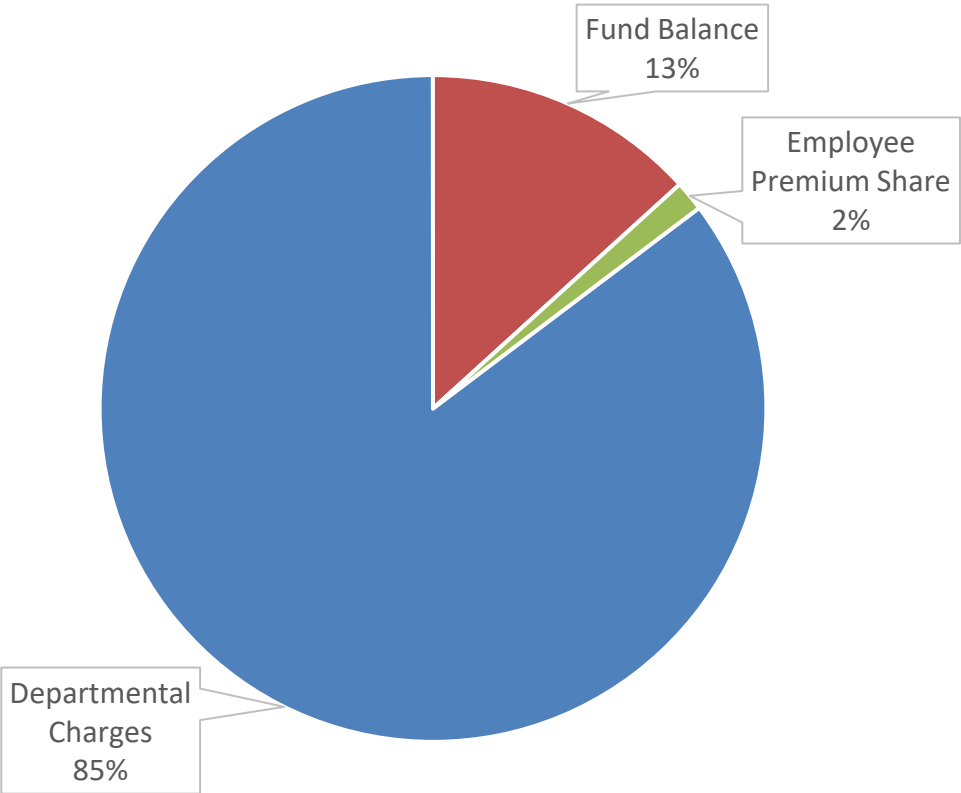
Personnel Costs and Position Reductions

- Funding for a 3.0% cost-of-living adjustment (COLA) is included
- Position reduction of 30.25 FTE
 - 13.4 FTE are currently filled and would result in layoffs
- Total increase for wages, social security, and retirement = \$1,032,945
 - Includes a 1.75% step increase on the wage grid for most employees
 - Net increase is lower due to position reductions

Health Insurance

- 2025 costs total \$30.1 million
 - Increase of \$3.7 million
- Funding sources:
 - Departmental charges
 - Health Insurance Fund Balance
 - 1% Employee Premium Share

Health Insurance Funding Sources



Rock Haven

- Medicaid rates increasing again
- Medicaid revenue is up 42%
- Tax levy decreasing \$1.5 million, making these funds available for other purposes (Public Works)
- Health Dimensions Group report will be released soon with analysis and recommendations



Figure 13

Out-of-Home Placements—Children and Youth

Human Services Department-Children, Youth and Families Division

2012-2025

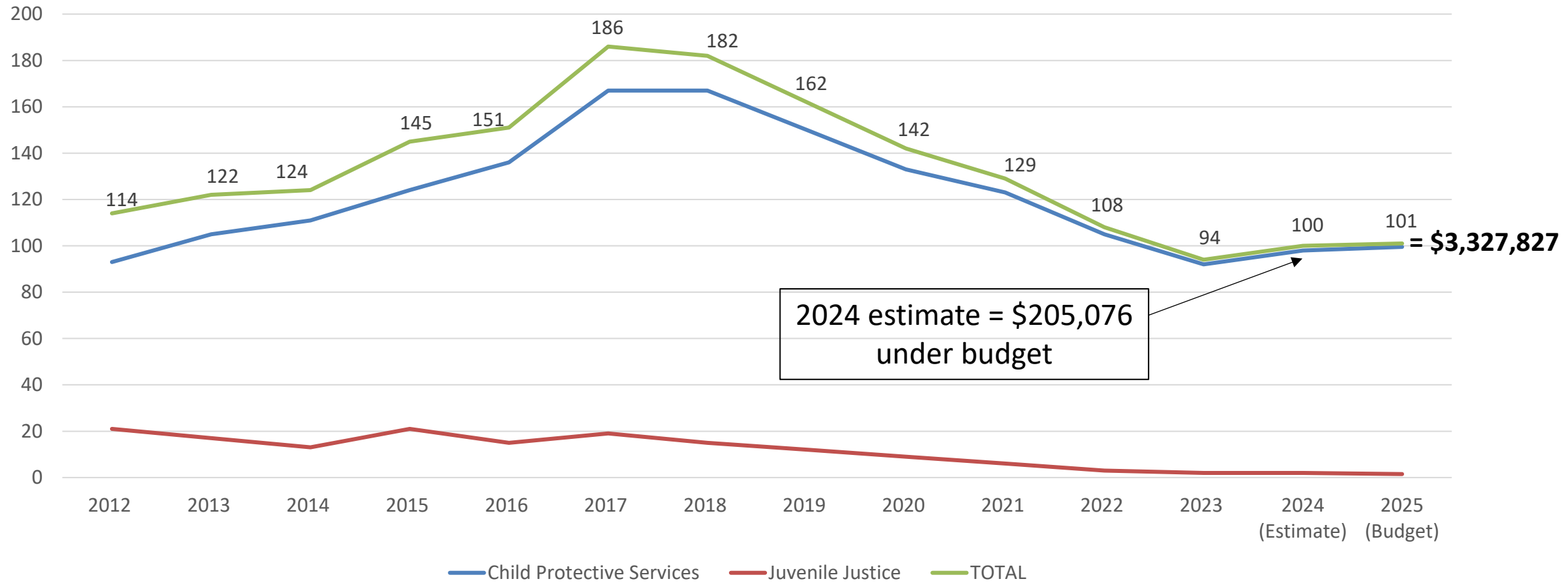


Figure 14

Out-of-Home Placements—Adults

Human Services Department-Behavioral Health Division

2015-2025

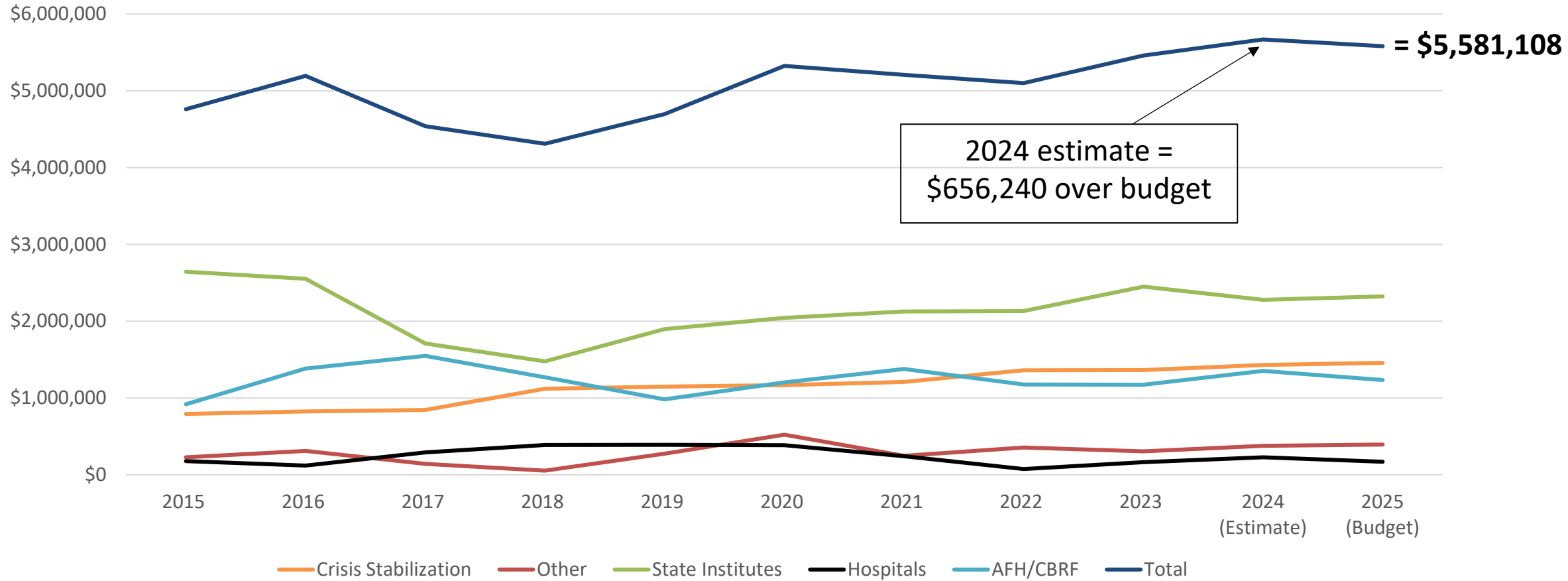
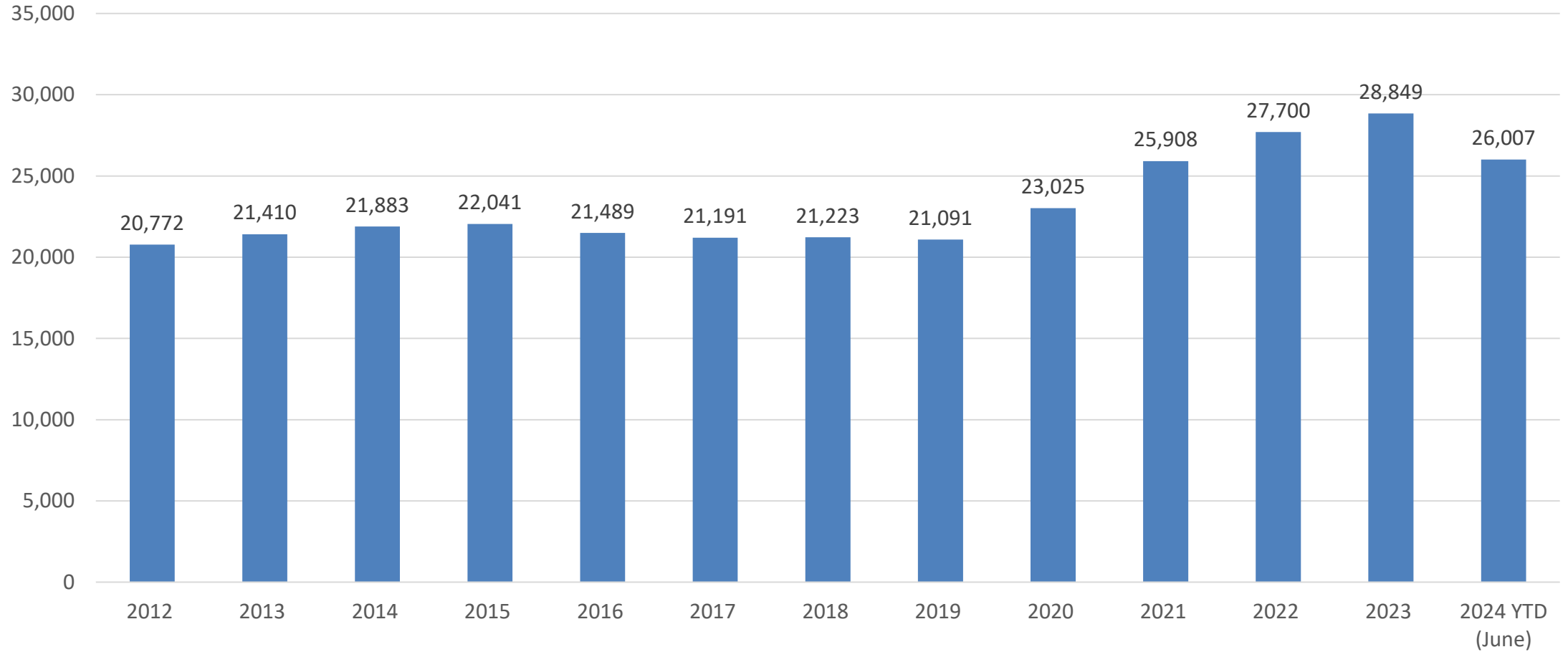


Figure 15

Economic Support Caseloads

Human Services Department-Economic Support Division

2012-2024

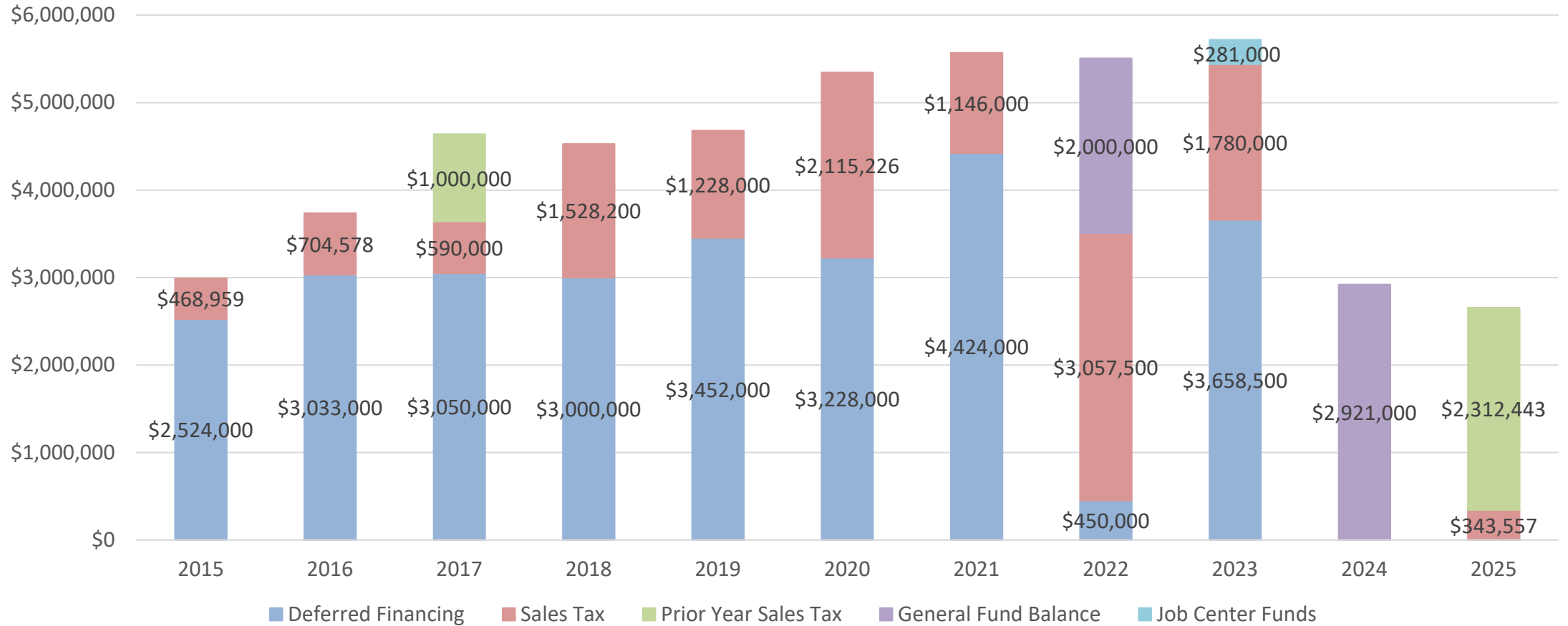


Use of Sales Tax and Prior Years Sales Tax

- Reduction in debt service levy - \$5,750,933
- Sheriff's Office construction project - \$4,000,000
- Highway construction - \$2,656,000
- Highway equipment - \$1,326,767
- Sheriff's Office vehicles and equipment - \$625,129
- Facilities Management projects - \$616,000
- Purchase of Agricultural Conservation Easements (PACE) - \$200,000
- Parks Division - \$50,000
- Emergency Management - \$32,500

Figure 16

Highway Construction Funding Sources, 2015-2025



County Highway Projects

ROCK COUNTY
NATIONAL WORK ZONE AWARENESS WEEK
APRIL 15-19, 2024



Work Zones are *temporary*.
Actions behind the wheel can last *forever*.

DEDICATED TO SAFE TRANSPORTATION

CTH B Pulverize and Overlay-2.0 miles

- \$836,000 prior year sales tax

CTH T Pulverize and Overlay-2.0 miles

- \$492,443 prior year sales tax
- \$343,557 sales tax

CTH H Real Estate/Utilities-5.0 miles

- \$448,000 prior year sales tax

CTH N Construction-2.7 miles

- \$516,000 prior year sales tax
- \$1,964,000 federal aid (BIL)

Alternative Funding Considerations

- \$1.2 million remains in excess sales tax account
 - From proposed amount in 2024 for Health Care Center Abatement
- \$653,953 remaining proceeds from old Job Center property sale
 - Must be used for capital projects
- Debt service levy could be increased or decreased from \$1.5 million
 - Would free up or reduce sales tax for other purposes
- Estimate of sales tax collections other than 1.7%
- Unassigned General Fund balance
 - Balance of \$43.3 million is at 24.6% of policy of between 20%-25%



Next Steps

Budget Adoption Timeline

- Monday, September 30, at 5:30 p.m.
County Administrator's Review and Explanation of the Budget
with Questions from the Board
- Tuesday, October 1
Governing Committees Begin Meeting for Budget Review
- Wednesday, October 30, at 6:00 p.m.
Public Hearing on the Budget
- Thursday, November 7, at TBD
Finance Committee Meets to Consider Appeals from Committees
- Tuesday, November 12, at 6:00 p.m.
Statutory Annual Meeting and Budget Adoption

Budget Adoption and Appeals Process

County Board Rules of Procedure, Section IV.D.(3)-(6)

- All appeals must be initiated by a Supervisor.
- Supervisors must identify a specific budget line(s) to be altered in each appeal.
- Standing committees can only vote for changes within their jurisdiction, unless...
- ...another standing committee agrees to allow a change from their jurisdiction.
- If an appeal fails at a standing committee, a Supervisor may appeal directly to the Finance Committee.
- The County Board may not consider a budget amendment during the budget adoption meeting unless it was considered by Finance Committee.

Next Budget Meeting:
Monday, September 30
5:30 p.m.