

**County Board**

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**CHARTER**  
**COUNTY BOARD**  
**2024**

The powers of a county as a body corporate are exercised by the County Board through resolutions and ordinances, which it adopts. Each county is a body corporate that can sue and be sued; acquire, lease, or rent real and personal property for public purposes; sell, lease and convey, and enter into leases or contracts with the State for specific purposes; and make such contracts and do other things as necessary and proper to exercise the powers granted a county in the performance of its legal duties.

Counties having a population of less than 500,000, but at least 100,000, shall have no more than 47 Supervisors. Supervisors are elected by district on a non-partisan basis for a two-year term. No County Officer or employee is eligible to be a County Supervisor, but a Supervisor may also be a member of a Town Board, City Common Council, or Village Board of Trustees.

Rock County has a 29-member Board of Supervisors which operates under a committee system and a County Administrator form of government. The County Board meets twice monthly and on special occasions as required. The County Board exercises policy supervision of County activities through its committee system. One of the more important tasks of the County Board is to adopt the annual County Budget and establish a tax rate for the support of County services. In exercising this responsibility, the County Board has many policy-making prerogatives that directly impact the level and quality of services rendered to citizens of the County.

# FINANCIAL SUMMARY

## COUNTY BOARD

2025

<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	0	0
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	0	0
Total Revenues	<hr/> \$0	<hr/> \$0
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$116,780	\$116,780
Fringe Benefits	8,034	8,034
Operational	44,310	44,310
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	<hr/> \$169,124	<hr/> \$169,124
<b><u>PROPERTY TAX LEVY</u></b>	<b>\$169,124</b>	<b>\$169,124</b>

## ADMINISTRATOR'S COMMENTS

### COUNTY BOARD

2025

#### Budget Highlights

In 2024, the County Board adopted a countywide strategic plan covering five major goal areas and sixteen objectives. For each of the sixteen objectives, departmental initiatives have been identified to implement each of the objectives. The countywide strategic plan provides a policy-making framework to guide the County through future challenges and opportunities and impacts budgetary decisions.

#### Revenue

- This account does not generate revenue.

#### Expenditures

- \$116,780 is budgeted for County Board member per diem payments in 2025. The account covers County Board members participating in meetings, attendance at the Wisconsin Counties Association annual conference, and other county-related events. Mileage reimbursement for meetings attended is also included in this account.
  - The per diem rate is \$50. For meetings lasting over four hours, the rate goes to \$70.
  - The County Board Chair, Vice Chair, and 2<sup>nd</sup> Vice Chair receive an additional salary of \$5,200 for Chair, \$2,600 for Vice Chair, and \$1,200 for 2<sup>nd</sup> Vice Chair.
- \$9,809 is budgeted for legal notices in 2025, no change from the prior year.
  - The County publishes minutes of County Board meetings in both the Janesville Gazette and the Beloit Daily News.
  - Historically, the amounts fluctuated from year to year depending upon the specific newspaper that was paid. By agreement, the County pays one newspaper one year and the other the following year.

- In 2025, the Beloit Daily News will receive payment. Historically, its rates have been lower than the Janesville Gazette's as its circulation is smaller. Recently, rates of the Beloit Daily News have risen and are closer to the Janesville Gazette's rates, even though its circulation is smaller.
- Additional savings have been realized due to efforts by the County Clerk to keep the required minutes summaries to a minimum, as well as changes to financial management policies that allow lower-cost approvals to be performed at the committee level. These efforts result in less verbiage in the published minutes.
- \$24,911 is budgeted for publications, dues & subscriptions in 2025, no change from the prior year. This amount covers:
  - The Wisconsin Counties Association dues (\$12,148), no change from the prior year. The total annual dues are \$18,958 with the difference of \$6,810 charged to Rock Haven, Human Services, and Public Works departments.
  - The Wisconsin Counties Utility Tax Association (WCUTA) dues are budgeted at \$9,556 in 2025. Revenue generated from the utility tax source has greatly increased in the last several years due to the growth from the Alliant Energy power plant expansion and expansion of solar farms in Rock County. This group has lobbied successfully over the years to increase the amount of Shared Utility Payments to local governments that host power plants, including Rock County. In 2020, payments were \$2,040,915. For 2025, the County anticipates receiving \$4,246,921 in Shared Utility Payments. The 2025 amount represents an increase of 108.1% in the five-year period, averaging a 21.6% per year growth rate. Dues are based on 0.225% of the projected Shared Utility Payment.
  - The National Association of Counties (NACo) dues are budgeted at \$3,207, no change from the prior year.
- \$6,500 is budgeted for training in 2025, a decrease of \$2,820 or 30.3% from the prior year, which covers the registration and hotel costs for attending the annual Wisconsin Counties Association conference.
- \$1,140 is budgeted for Telephone in 2025, a decrease of \$1,525 or 57.2% from the prior year due to reconciliation of phone inventory with the Information Technology Department and lower phone rates.

### Personnel

- The County Board account does not have personnel costs charged to it.

### Summary

- The County Board recommended tax levy is \$169,124, which is a decrease of \$6,729 or 3.8% from the prior year.

**ROCK COUNTY, WISCONSIN  
P02 - 2025 BUDGET REPORT**

**CB COUNTY BOARD**  
**03 COUNTY BOARD**

Org Key and Description	2022	2023	2024	Actual As of	12/31/2024	2025	2025	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2024</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
<b>1110 COUNTY BOARD</b>								
Revenues:								
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:								
6130 Per Diems	113,704	107,601	118,000	34,680	117,650	116,780	116,780	0
6140 FICA	8,450	8,787	8,398	3,615	8,063	8,034	8,034	0
6221 Telephone Services	2,465	1,332	2,665	755	2,180	1,140	1,140	0
6310 Office Supplies	8,821	9,551	11,309	4,222	10,573	10,509	10,509	0
6320 Publications/Dues/Supscription	23,480	15,355	24,911	29,553	25,511	24,911	24,911	0
6330 Travel	0	28	0	268	0	0	0	0
6420 Training Expense	5,059	3,523	9,320	776	9,320	6,500	6,500	0
6490 Other Supplies	1,408	287	1,250	660	1,250	1,250	1,250	0
<b>Total Expenditures</b>	<b>163,387</b>	<b>146,464</b>	<b>175,853</b>	<b>74,529</b>	<b>174,547</b>	<b>169,124</b>	<b>169,124</b>	<b>0</b>
 <b>COUNTY SHARE</b>	 <b>(163,387)</b>	 <b>(146,464)</b>	 <b>(175,853)</b>	 <b>(74,529)</b>	 <b>(174,547)</b>	 <b>(169,124)</b>	 <b>(169,124)</b>	 <b>0</b>

**ROCK COUNTY, WISCONSIN  
P02 - 2025 BUDGET REPORT**

**CB COUNTY BOARD**  
**03 COUNTY BOARD**

Org Key and Description <u>Object Code and Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	Actual As of <u>6/30/2024</u>	12/31/2024 <u>Estimate</u>	2025 Department <u>Request</u>	2025 Admin <u>Recommends</u>	County Board <u>Approved</u>
<b>Total For Location: COUNTY BOARD</b>	(163,387)	(146,464)	(175,853)	(74,529)	(174,547)	(169,124)	(169,124)	0

**ROCK COUNTY, WISCONSIN  
P02 - 2025 BUDGET REPORT**

**CB COUNTY BOARD**  
**03 COUNTY BOARD**

Org Key and Description <u>Object Code and Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Actual As of 6/30/2024</u>	<u>12/31/2024 Estimate</u>	<u>2025 Department Request</u>	<u>2025 Admin Recommends</u>	<u>County Board Approved</u>
<b>TOTAL FOR COUNTY BOARD</b>	(163,387)	(146,464)	(175,853)	(74,529)	(174,547)	(169,124)	(169,124)	0