

Finance Committee

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CHARTER
FINANCE DEPARTMENT

2025

The Finance Department is responsible for the administrative and technical work required in the management of the fiscal affairs of the County as well as central duplicating and Courthouse mailroom functions. The department is divided into three main functional units:

Accounting:

The accounting unit maintains all of the financial records of the County per generally accepted accounting principles and per County, State and Federal directives.

- a. Provides general accounting functions such as maintaining the county-wide general ledger, processing accounts payable, maintaining the accounts receivable system and reconciling the balance sheet accounts.
- b. Provides the County Administrator, County departments and the County Board with technical analytical assistance on financial matters.
- c. Develops and recommends long-range fiscal programs and financial systems.
- d. Establishes and maintains a continuing program of financial improvement within the County, including the review of daily clerical procedures, forms and information flow to improve coordination and speed of County financial processes.
- e. Assists the County Administrator, County departments and the County Board with the preparation and monitoring of the County budget.
- f. Coordinates the activities of the independent auditors, internal audits and other financial review bodies.
- g. Assists the County's financial advisors in financial reporting needed for debt issuance, including continuing dialog with the County's rating agencies.
- h. In conjunction with the Finance Committee and the County Treasurer, manages the investment of County funds.

Payroll:

The payroll unit coordinates and manages the County's payroll operation and its related functions in accordance with the County Personnel Ordinance, labor contracts, and Federal and State laws.

- a. Inputs payroll data in a timely manner to ensure employees are paid as scheduled.
- b. Maintains accurate records to support payments for Federal and State withholding taxes, Wisconsin Retirement System, insurance benefits and other authorized payroll deductions.
- c. Files timely, accurate reports as required by Federal, State or local law, rules and regulations.
- d. Prepares and distributes payroll reports and reporting forms to County departments and others on an as needed basis.
- e. Assists employees with payroll processes and concerns.

Purchasing:

The purchasing unit provides purchasing services under guidelines adopted by the County Board.

- a. Oversees the County's purchasing operation, including monitoring decentralized purchasing.
- b. Reviews the Purchasing Ordinance and Purchasing Policies and Procedures Manual for potential modifications.
- c. Standardizes county bidding and purchasing procedures and evaluates quality of items purchased.
- d. Maintains bid specifications and other purchasing information on the county's website.
- e. Oversees the disposal of County surplus through a County auction or other approved means.
- f. Oversees Courthouse mailroom functions.
- g. Oversees County's central duplication operation.

Finance Personnel Summary

Classifications	2024 Budget	Current	2025 Budget Req	2025 Budget Rec
Finance Director	1.00	1.00		1.00
Assistant Finance Director	1.00	1.00		1.00
Application Support Specialist	1.00	1.00		1.00
Purchasing Supervisor	1.00	1.00		1.00
Purchasing Services Assistant	1.00	1.00		1.00
Payroll Supervisor	1.00	1.00		1.00
Payroll Specialist	1.80	1.80	+0.20	2.00
Printing Services Coordinator	0.70	0.70		0.70
Accountant	1.00	1.00		1.00
Sr Account Specialist	1.00	1.00		1.00
Account Specialist I	1.00	1.00		1.00
Administrative Professional II	1.00	1.00	-0.50	0.50
Total	12.50	12.50	-0.30	12.20

Personnel Modifications

Type of Request	Original Position/From	New Postion/To	Dept Req	Admin Rec
FTE Reduction	Administrative Professional II	-	0.50	0.50
Deletion	Payroll Specialist	-	0.40	0.40
FTE Increase	Payroll Specialist	-	0.60	0.60

FINANCIAL SUMMARY

FINANCE DEPARTMENT

2025

<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	130,000	130,000
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	3,000	3,000
Total Revenues	<u>\$133,000</u>	<u>\$133,000</u>
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$910,058	\$910,058
Fringe Benefits	367,534	367,534
Operational	212,217	212,217
Capital Outlay	0	0
Allocation of Services	(89,055)	(89,055)
Total Expenditures	<u>\$1,400,754</u>	<u>\$1,400,754</u>
<u>PROPERTY TAX LEVY</u>	\$1,267,754	\$1,267,754

ADMINISTRATOR'S COMMENTS

FINANCE DEPARTMENT

2025

Budget Highlights

Revenue

- The department is budgeting \$3,000 in fees in 2025, a decrease of \$100 or 3.2% from the prior year.

Expenditures

- The Other Contracted Services account is budgeted at \$17,280 and would cover the finance software application vendor Central Square to review finance-related processes to maximize the utilization of the finance application software features.
- The Postage account is budgeted to increase by \$1,100 from \$600 budgeted in the prior year due to trending data and to account for the rate increase effective July 1 of this year.
- The Publications, Dues and Subscriptions account is budgeted to increase by \$1,365, as less workshops are available for free online, and more offered in a hybrid setting.
- In the Central Duplicating cost center, the Equipment Lease account is budgeted to increase by \$2,612 or 31.8% due to new rates for the County's main copier.
- The Department contains several cost allocations that total \$89,055 in 2025, a \$33,945 or 27.6% decrease from the prior year, primarily because of implementing a new payroll software (Dayforce) that automates functions that were previously performed manually. The cost allocations cover:
 - Dog License Fund and Health Insurance Fund accounting duties (\$5,000)
 - Rock Haven payroll functions (\$33,055)

- Human Services Department payroll functions (\$33,000)
- Central Duplication functions (\$18,000)

Personnel

- In 2024, the County implemented a new payroll software application, Dayforce, allowing the department to undertake a re-organization of staff duties. The Department has the following personnel requests, which are recommended with a net savings of \$18,784:
 - Reduce an Administrative Professional II from 1.0 to 0.50 FTE at a cost savings of \$35,719.
 - Delete a 0.40 FTE Payroll Specialist at a cost savings of \$33,872.
 - Increase a 0.40 FTE Payroll Specialist to 1.0 FTE at a cost of \$50,807.

Summary

- The Finance Department's recommended tax levy is \$1,267,754, an increase of \$72,297 or 6.0% over the prior year.

CHARTER

ROCK COUNTY INFORMATION TECHNOLOGY (ROCKIT) DEPARTMENT

2025

OBJECTIVES AND STANDARDS

1. General Information Technology

It is RockIT's responsibility to deliver and support responsive, top-quality, secure, and cost-effective Information Technology (IT) services to meet the needs of all Rock County governmental operations. Our strategic goal is to align technology initiatives with the needs and missions of our Rock County partners. These initiatives include business process-related, computer-related, network-related, and telecommunications-related activities. RockIT manages multiple types of computers, operating systems, and application software, supporting over 1400 system users at multiple locations and multiple agencies. Additionally, RockIT supports countywide public safety systems and the associated public safety agencies throughout the County that need to connect to and use County systems. RockIT strives to develop a close partnership with each county partner or agency in order to provide clear communications and assistance when information technology issues need to be addressed.

Our Mission:

Rock-IT strategically fosters innovative and secure technology solutions to serve the growing needs of the citizens, staff, and partners of Rock County.

Our Vision:

Rock-IT will provide a dependable and secure environment designed to deliver seamless business continuity and mobility.

Our Guiding Principles:

Culture of Respect

We cultivate an empathetic, caring, and inclusive environment with honest, professional communication that is respectful of others.

Commitment to Excellence

We are accessible, reliable, creative, and accountable for our actions through personal responsibility, integrity, and thoughtful resource stewardship.

Customer Focused

We meet our customers' needs through an engaged listening and prioritized approach with an innovative focus to design and deliver secure, standard, scalable, and responsive IT services.

Empowerment

We encourage our staff to take initiative with a supportive and collaborative approach.

Continuous Improvement

We regularly review our processes, procedures, and service level agreements to identify opportunities for improvements to consolidate, automate, standardize, and educate.

Security Focused

We acknowledge our role and responsibility as stewards of data to keep pace with emerging technologies while applying industry best practices through education, appropriate controls, and resources.

Life & Work Balance

We recognize the importance of a healthy balance between life and work responsibilities and make a conscious effort to create an environment that promotes resiliency and productivity.

Professional Growth

We encourage and invest in an environment of continuous learning and dedicate time for professional development.

The primary divisions of the IT Department include:

- **IT Service Team**

The Rock-IT Service Team provides first tier support for all County staff who are confronted with issues that prevent them from performing their system-related job duties, as well as initially addressing all incoming IT-related service requests. Supported issues include faulty hardware, software related errors, network connectivity, incorrect configurations regarding any of the above, and otherwise. Supported requests include password resets, creation/configuration/termination of network accounts and related security, additional needed equipment, relocation of existing equipment, and otherwise.

The goal for the Rock-IT Service Team is to resolve 80% of all issues during the initial call / self-service portal submission. However, if a situation requires escalation to a tier II support team, the IT Service Team will redirect the instance to the most appropriate resource within the IT department, depending on the nature of the issue or request.

Additional responsibilities of the Rock-IT Service Team include activities that directly assist Rock County staff with receiving the most value from investments in end-point devices. These end-point devices include desktop PCs, laptops, tablets, smartphones, printers, scanners, cameras, and other hardware peripherals. The Rock-IT Service Team is responsible for the entire life cycle of such devices from the point of installation to the point of decommissioning and recycling, and is accountable for planning / executing the annual equipment refresh effort in order to ensure Rock County staff remain consistently equipped with modern, efficient, secure, and under-warranty hardware.

Furthermore, the Rock-IT Service Team installs, configures, supports, and updates all county required software, including both enterprise-wide applications (such as Microsoft Windows and Office) as well as department-specific applications.

Moreover, the Rock-IT Service Team is responsible for conducting IT orientation sessions for all new Rock County employees, and provides appropriate training sessions as needed, designed to help County users get the most out of their hardware and software investments.

Although all initial reports of issues and requests for service begin with the centralized Rock-IT Service Desk, the Rock-IT Service team is structured into two separate divisions/teams, each with a specified set of departments they support, and each with their own set of skills/knowledge, expectations, and processes. These teams can be identified as Non-Public Safety Support and Public Safety Support.

Non-Public Safety Support is a larger team that supports most Rock County departments (Human Services, Public Health, Rock Haven, Public Works, Finance, Facilities, Human Resources, and many more), while the Public Safety Support team dedicates their focus / support toward all departments providing primary public safety / life safety services to the citizens of Rock County.

The Public Safety Support team, in tandem with the Rock-IT Infrastructure Team, provides direct support for all systems and networks used by the County's 911 Communications Center, the Sheriff's Office, and the law enforcement, fire, and emergency medical service agencies that use essential systems and networks as shared services. Among the most notable countywide shared applications supported by this staff are the 911 Computer-aided Dispatch, Law Records, Mobile Data, and Mobile Network systems. Additionally, the team lends expertise whenever possible to support the public safety agencies in all the municipalities within Rock County. Furthermore, the team also provides dedicated on-site staff and systems support for both the 911 Communications Center and the Sheriff's Office.

- **IT Enterprise Systems and Network/Security/Audio Video/Telecom Teams**

Responsible for supporting the mission and vision for Rock-IT by ensuring that IT services meet the needs of the County operations and business needs. We are responsible for all Rock County data and voice networks. We provide management of all communication circuits, network infrastructure, wired and wireless networks, cloud networks, telecommunications systems, data center and virtualized servers, storage, and backup systems. We provide management and administration of our suite of products that provides document, spreadsheet, presentation, and many other business application products. These functions also include the management of the hardware and software lifecycle of these products and systems. The teams also deliver systems to support our mobile workforce, such as remote access, mobile devices, cloud services, and online applications.

A critical function is to ensure the protection of computer systems and networks from information disclosure, theft, or damage to any hardware, software, or electronic data. We administer security-related hardware and software components that are used to keep the County's systems safe from malware, email spam, ransomware, data theft, and intrusion attempts. We identify shortfalls, vulnerabilities, and risk in existing network designs and implementations.

The team manages and administers the County's extensive IP-based PBX phone system network, desktop phones, and mobile phones used by all County departments. Related duties include installing new and replacement telephone sets and working with the County's telephone system support provider and the County's phone-related telephone circuit providers, including long distance service.

Additionally, we work with our State of Wisconsin counterparts to ensure connectivity to their systems for Public Safety, Human Services, Child Support, and Call Center consortium.

- **IT Data Services Team**

The IT Data Services Team is responsible for coordinating, implementing and in some cases developing applications that are used by County departments for conducting their respective business functions. Whenever possible and practicable, the County favors purchasing off-the-shelf application software. However, in cases where such software does not exist or does not meet the business requirements, the IT Data Services team develops software solutions.

Additionally, the IT Data Services team develops integration solutions that bring together purchased component applications into one system and ensures the components function together as a whole. The team also performs the administration of major purchased software such as the County's Financial, HR/Payroll, GIS, Document Imaging, Human Services, Nursing Home, and Mobility Transportation systems. Among the more visible duties of the team is the management and administration of the County's public website and the County's Employee Information Intranet.

- **IT Operations Support Team**

The Project Management Office (PMO) serves to create and curate a process for the successful selection and completion of projects undertaken by Rock-IT, an environment for appointed project managers to share experiences and offer peer review, advice, and assistance, and to provide an environment for continuous improvement of this process. The PMO is the official engagement entity for all projects involving external County departments and the public.

Rock-IT Business Management champions the coordination and organization of IT related business activities. The Rock-IT Business Management Team also manages, oversees, creates, and implements the Rock-IT budget. Additionally, the Business Management Team is a resource for other County Departments to implement IT solutions within their own departments and build their own internal budgets.

The Information Security Program Manager (ISPM) leads the Security Management Office (SMO) and is responsible for ensuring all County software, hardware, and related components are protected from cyber-attacks and other security threats. The SMO provides the organizational structure and expertise necessary to protect the County's IT operations and assets against internal and external threats, intentional or otherwise.

The SMO will routinely use security management processes and procedures for information classification, threat assessment, risk assessment, and risk analysis to identify threats, categorize assets, and rate system vulnerabilities. The SMO will also be responsible for reviewing proposed software and hardware solutions from a security perspective to maintain county standards and ensure the County is compliant with state and federal guidelines.

Additionally, the ISPM will be responsible for a cyber security education program for all county staff that will keep them current in identifying various types of security threats and learning how to deal with them. These threats include, but are not limited to, phishing, data loss, and credentials theft. Lastly, the ISPM serves as the Rock County HIPAA Security Officer and is responsible for breach identification, notification, and reporting.

Information Technology Personnel Summary

Classifications	2024 Budget	Current	2025 Budget Req	2025 Budget Rec
Information Technology Director	1.00	1.00		1.00
Assistant Director Information Technology	1.00	1.00		1.00
<i>Cybersecurity Supervisor</i>			+1.00	1.00
Business Supervisor	1.00	1.00		1.00
IT Infrastructure Supervisor	1.00	1.00		1.00
IT Service Operations Supervisor	1.00	1.00		1.00
Portfolio Administrator	1.00	1.00		1.00
Public Safety Systems Supervisor	1.00	1.00		1.00
IT Enterprise Systems Supervisor	1.00	1.00		1.00
Systems Analyst I	1.00	1.00		1.00
<i>Cyber Analyst I</i>			+2.00	2.00
Information Security Program Officer	1.00	1.00	-1.00	0.00
Deskside Support Specialist Lead	1.00	1.00		1.00
Deskside Support Specialist III-PS	3.00	3.00		3.00
Deskside Support Specialist II	3.00	3.00	-1.00	2.00
IT Service Support Specialist Lead	1.00	1.00		1.00
IT Service Support Specialist II	1.00	1.00		1.00
IT Service Support Specialist I	1.40	1.40		1.40
Computer Programmer/Analyst II	2.00	2.00		2.00
Network Engineer II	1.00	1.00	+1.00	1.00
System Administrator II	1.00	1.00		1.00
IT Data Services Supervisor	1.00	1.00		1.00
Data Solutions Architect	1.00	1.00		1.00
Network Engineer I	3.00	3.00	-2.00	2.00
Systems Administrator I	2.00	3.00		3.00
Enterprise Desktop Specialist III	1.00	0.00		0.00
Administrative Professional II	1.00	1.00		1.00
Total	33.40	33.40	0.00	33.40

Information Technology Personnel Summary

Personnel Modifications

Type of Request	Original Position/From	New Postion/To	Dept Req	Admin Rec
New Position	Cybersecurity Supervisor		1.00	1.00
New Position	Cyber Analyst I		1.00	1.00
Reclassification	Network Engineer I	Network Engineer II	1.00	0.00
Deletion	Deskside Support Specialist II		1.00	1.00
Deletion	Information Security Program Officer		1.00	1.00
Reallocation	Public Safety Systems Supervisor, Range N	Public Safety Systems Supervisor, Range P	1.00	1.00
Retitle	Network Engineer I	Cyber Analyst I	1.00	1.00

FINANCIAL SUMMARY
INFORMATION TECHNOLOGY
2025

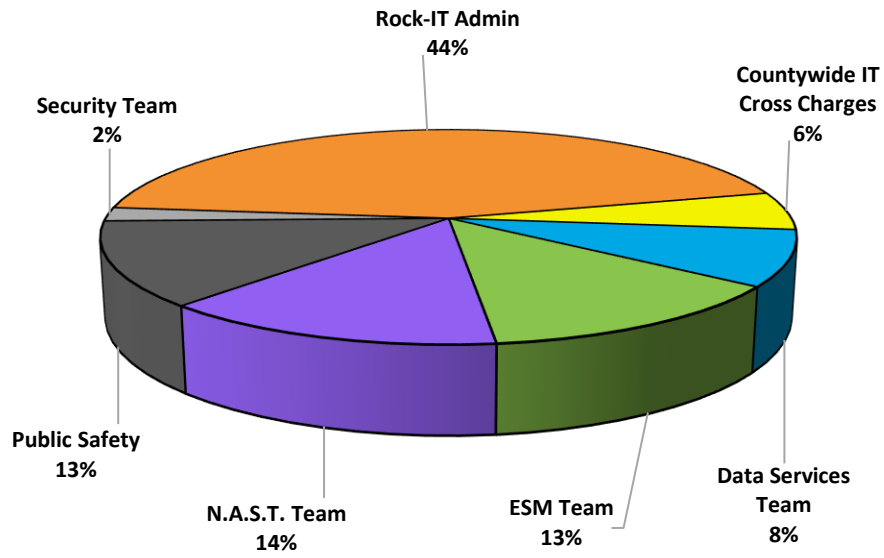
<u>REVENUES</u>	DEPARTMENT <u>REQUEST</u>	ADMINISTRATOR'S <u>RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	3,786,956	3,786,956
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	0	0
Total Revenues	\$3,786,956	\$3,786,956

<u>EXPENDITURES</u>	DEPARTMENT <u>REQUEST</u>	ADMINISTRATOR'S <u>RECOMMENDATION</u>
Salaries	\$3,130,202	\$3,093,240
Fringe Benefits	1,098,843	1,097,988
Operational	4,033,060	4,031,560
Capital Outlay	503,000	503,000
Allocation of Services	0	0
Total Expenditures	\$8,765,105	\$8,725,788

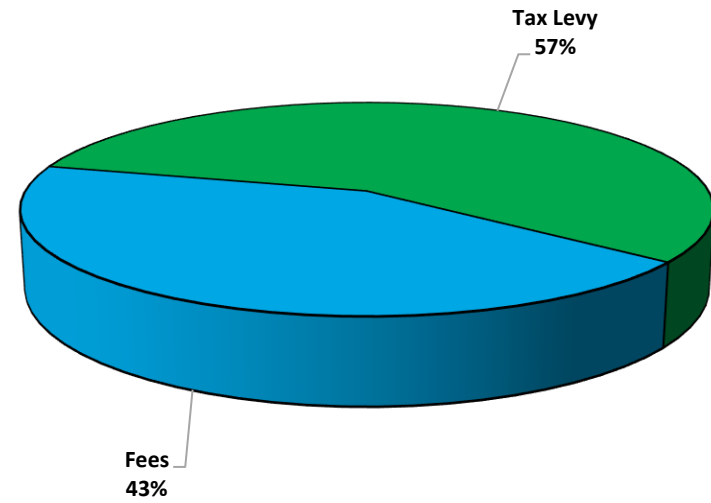
<u>PROPERTY TAX LEVY</u>	\$4,978,149	\$4,938,832
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2025 BUDGET INFORMATION TECHNOLOGY

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

INFORMATION TECHNOLOGY

2025

Budget Highlights

Following the pre-budget meetings in May 2024 with the County Board Staff and Finance Committees, departments were directed to compare potential 2025 budget requests with 2024 projects that had yet to be undertaken and prioritize needs over the next 18-month period. Given the limitations on funding, Rock-IT has proposed repurposing some funding from 2024 to purchase higher priority items that it otherwise would have requested in the 2025 budget. As such, there are few new purchases and initiatives to be considered in the 2025 budget.

Revenue

- Rock-IT collects revenue from other County departments, based on the number of computers assigned, to fund services. In 2025, \$2,997,756 is budgeted, an increase of \$43,636 or 1.5% from the prior year.
- In the Network, Audio-visual, Security and Telephone Operations account, revenue is collected from other county departments to operate and maintain the telephone system. This revenue is budgeted at \$289,200, a decrease of \$72,995 or 20.2% from the prior year.

Expenditures

- As noted above, the 2025 budget does not include significant new purchases or initiatives. For purposes of transparency, the following describes both the expenditures from the 2024 budget that were deferred and the higher priority expenditures that would have been requested in the 2025 budget that took their place. Overall, \$660,430 from 2024 will be repurposed.
- The following is a brief listing of 2024 expenditures that will be deferred or for which there was some savings after the purchase of budgeted items.
 - Contractor from Robert Half, which for the past several years has been used to augment staff capacity for things such as laptop preparation and deployment.

- Off-site backup system, as an improved solution has been identified.
 - Wi-Fi survey, which would have been used to identify gaps in Wi-Fi coverage in County facilities.
 - Wireless access points to address gaps identified through the Wi-Fi survey.
 - Docking stations for employee laptops.
 - Additional licenses for Microsoft 365.
 - Consulting services, including for network security, data loss prevention, and various other hardware and software support.
- Following are expenditures that would have been included in the 2025 budget but will instead be purchased in 2024 or for which funds will be carried forward to 2025. The majority of these are intended to address cybersecurity issues and provide expert consulting resources on County systems beyond the expertise of Rock-IT staff. As needed, approvals for individual purchases will come before the County Board.
 - NetApp air gap and storage solution (\$193,683). NetApp would give the Department enough on-premises storage to be able to better secure backups, as well as provide an airgap immutable storage solution that would protect against ransomware attacks.
 - Laptop and desktop computer replacement (\$125,000). Instead of replacing the laptops scheduled for replacement in 2024, the Department is shifting \$125,000 from the 2024 equipment replacement budget and other sources to replace laptops and desktops that would have been replaced in 2025 due to not being able to run Windows 11, to which the County will be upgrading in 2025. If laptops that were scheduled to be replaced in 2024 fail during the year, the Department will utilize its reserve of used laptops as replacements and assume some risk that those reserve laptops will be sufficient to replace failed devices.
 - Virtual Chief Information Security Officer (vCISO) consulting contract with DeepSeas (\$96,000). Currently under contract, this resource provides strategic advice on improving the security of County IT systems and approaches.
 - Three physical Cisco Identity Service Engines (ISE) (\$34,431) and four physical wireless LAN controllers (\$49,652). This removes the critical infrastructure for network authentication and wireless networks from the virtual systems and implements them as physical redundant devices. This will improve access to the wireless network in case of a cyber incident, improve resiliency by having physical services located at both the data center (Site A) and DWRC (Site B), and eliminate the need to add more memory and CPU.

- EDCi Consulting (\$48,750). EDCi can provide support with VMWare, Microsoft Azure, Microsoft 365, and Citrix, while allowing Rock-IT staff to learn and gain experience from experts in the field.
- WiscNet backup internet connection (\$20,000). This will provide a backup internet connection and allow the Department to automatically move internet services from Site A to Site B as part of the County's disaster recovery planning.
- Cisco TACACS+ license for ISE Server (\$17,784). This is a security application that provides centralized validation of users attempting to gain access to a router or network access server. This will allow Cisco ISE to allow auditing of commands people enter on the switches and routers as well as restrict users to a specific set of commands and devices.
- Presidio consulting (\$13,819). Presidio can provide consulting services to ensure the Veeam backup environment and the associated hardware and software is operating at its best when the capabilities of Rock-IT staff have been exceeded.
- Monthly network review consulting (\$11,812). A certified Cisco engineer from CoreBTS would provide a monthly review of Cisco networking infrastructure (switches, routers, firewalls) to ensure the County is operating within best practices, meeting all security requirements, and that all security patches are applied.
- Cisco & WiscNet router replacements (\$10,034). This replaces two network routers at end of life, one at the 911 Communications Center and one at the courthouse.
- Consulting for network/security resiliency (\$7,500). This will provide infrastructure consulting for systems that have upgrade and project work requirements that are outside the Rock-IT expertise.
- Consulting for Mitel phone system (\$6,750). With only 1.0 FTE devoted to maintenance of the phone system and cellular devices, this will provide necessary secondary support.
- Vulnerability management scanner (\$6,640). Vulnerability scanning focuses on identifying security flaws and vulnerabilities in systems and software, including in the cloud and on-premises. This platform would provide improved insight, research capabilities, and data to uncover weaknesses.

- Public Key Infrastructure (PKI) (\$6,475). While rebuilding the Citrix environment during the October 2023 cyber event, it was determined that the certificate server also needed to be rebuilt. The PKI server guarantees that only Rock County issued devices are allowed to connect to our network.
 - Ekahau Wi-Fi testing and measurement tool (\$5,000). Would allow Rock-IT to design, validate, troubleshoot and maintain County Wi-Fi networks while reducing the costs of more expensive vendors.
 - Network health remediation consulting (\$4,700). The Department conducts an annual network health and security check, and these funds would allow the Department to contract for potential remediation work to be completed.
 - ManageEngine Active Directory management software (\$2,400). This software would improve management, interface, and reporting for critical software and improve the ability to respond quickly to limit network access during a cyber event.
- As part of the Department's plan to reconfigure staff roles to establish a cybersecurity unit (see below), it has requested to fund a cybersecurity intern in the amount of \$31,044. Given budgetary pressures, this is not recommended at this time.

Personnel

- The Department has requested a number of personnel changes to establish a cybersecurity unit, which would bring together resources in the Department to focus on the security of the County's network and systems. These changes would create a unit with three positions to directly oversee cybersecurity functions, rather than having these duties spread throughout the organization, without increasing the Department's FTE. These changes, which have a net savings of \$4,786, are recommended and include the following:
 - Deletion of a 1.0 FTE Information Security Program Officer position (Pay Grade P) and creation of 1.0 FTE Cybersecurity Supervisor position (Pay Grade Q). This will increase the skills required to lead the County's cybersecurity program, as well as create a supervisory position to oversee the new cybersecurity unit.
 - Deletion of a 1.0 FTE Deskside Support Specialist II position (Pay Grade K) and creation of a 1.0 FTE Cybersecurity Analyst I position (Pay Grade L). This redeploys a current position to a higher priority need.

- Re-title a 1.0 FTE Network Engineer I position to a Cybersecurity Analyst I position. Both of these positions are in Pay Grade L.
- The Department has requested two additional personnel changes:
 - Reallocation of 1.0 FTE Public Safety Systems Supervisor from Pay Grade N to Pay Grade P at a cost of \$7,064. This change would better align compensation with the duties of this position and its peers in the Department. This action is recommended.
 - Reclassification of 1.0 FTE Network Engineer I (Pay Grade L) to Network Engineer II (Pay Grade O) at a cost of \$6,773. This action is not recommended.

Summary

- The recommended tax levy for Rock-IT is \$4,938,832, which is an increase of \$12,305 or 0.3% compared to the prior year.

CHARTER
COUNTY CLERK'S OFFICE

2025

Objectives and Standards

1. General Guidelines

The County Clerk shall be elected by the electors of Rock County, for a term of 4 years. The regular term of office of the county clerk shall commence on the first Monday of January next succeeding his or her election and shall continue 4 years and until his or her successor qualifies. The County Clerk shall appoint in writing one or more deputies and file the appointment in the clerk's office. The deputy or deputies shall aid in the performance of the duties of the clerk under the clerk's direction, and in case of the absence or disability of the clerk or of a vacancy in the clerk's office, unless another is appointed therefore, shall perform all of the duties of the clerk during the absence or until the vacancy is filled. The County Clerk shall fulfill the duties as outlined in Wisconsin State Statute 59.23 and, more specifically, as outlined below.

2. Clerk to County Board

- a. Board proceedings. Act as clerk of the board at all of the board's regular, special, limited term, and standing committee meetings; under the direction of the county board chairperson or committee chairperson, create the agenda for board meetings; keep and record true minutes of all the proceedings of the board in a format chosen by the clerk, including all committee meetings, either personally or through the clerk's appointee; file in the clerk's office copies of agendas and minutes of board meetings and committee meetings; make regular entries of the board's resolutions and decisions upon all questions; record the vote of each supervisor on any question submitted to the board, if required by any member present; publish ordinances as provided in s. 59.14(1); and perform all duties prescribed by law or required by the board in connection with its meetings and transactions.
- b. Recording of proceedings. Record at length every resolution adopted, order passed and ordinance enacted by the board.
- c. Orders for payment. Sign all orders for the payment of money directed by the board to be issued, and keep a true and correct account of such orders, and of the name of the person to whom each order is issued; but he or she shall not sign or issue any county order except upon a recorded vote or resolution of the board authorizing the same; and shall not sign or issue any such order for the payment of the services of any clerk of court, district attorney or sheriff until the person claiming the order files an affidavit stating that he or she has paid into the county treasury all moneys due the county and personally collected or received in an official capacity; and shall not sign or issue any order for the payment of money for any purpose in excess of the funds appropriated for such purpose unless first authorized by a resolution adopted by the county board under s. 65.90(5).
- d. Apportionment of taxes. Apportion taxes and carry out other responsibilities as specified in s. 70.63(1).

- e. Accounts. File and preserve in the clerk's office all accounts acted upon by the board, and endorse its action thereon, designating specifically upon every account the amount allowed, if any, and the particular items or charges for which allowed, and such as were disallowed, if any.
- f. Property. To the extent authorized by the board, exercise the authority under s. 59.52(6).
- g. Dogs. Perform the responsibilities relating to dog licensing, which are assigned to the clerk under ch. 174, and the dog fund specified in ch. 174.
- h. Marriage licenses, terminating domestic partnerships. Administer the program for issuing marriage licenses as provided in ch. 765 and the program for terminating domestic partnerships as provided in ch. 770.
- i. Reports of receipts and disbursements. Record the reports of the treasurer of the receipts and disbursements of the county.
- j. Recording receipts and disbursements. Keep a true and accurate account of all money which comes into the clerk's hands by virtue of the clerk's office, specifying the date of every receipt or payment, the person from or to whom the receipt or payment was received or paid, and the purpose of each particular receipt or disbursement, and keep the book at all times open to the inspection of the county board or any member of the board.
- k. Payments to treasurer. Keep in the manner prescribed in par. (j) a separate account of all moneys paid the treasurer by the clerk.
- l. Books of account. Keep all of the accounts of the county and all books of account in a manner that the board directs. Books of account shall be maintained on a calendar year basis, which shall be the fiscal year in every county.
- m. Chief election officer, election duties. As the chief election officer of the county, perform all duties that are imposed on the clerk in relation to the preparation and distribution of ballots and the canvass and return of votes at general, judicial, and special elections.
- n. Duplicate receipts. Make out and deliver to the treasurer duplicate receipts of all money received by the clerk as clerk, and countersign and file in the clerk's office the duplicate receipts delivered to the clerk by the treasurer of money received by the treasurer.
- o. Certified copies; oaths and bonds; signatures.
 1. Make and deliver to any person, for a fee that is set by the board under s. 19.35(3), a certified copy or transcript of any book, record, account, file or paper in his or her office or any certificate which by law is declared to be evidence.
 2. Except as otherwise provided, receive and file the official oaths and bonds of all county officers and upon request shall certify under the clerk's signature and seal the official capacity and authority of any county officer so filing and charge the statutory fee. Upon the commencement of each term every clerk shall file the clerk's signature and the impression of the clerk's official seal in the office of the secretary of state.
- p. Taxes. Perform all duties that are imposed on the clerk in relation to the assessment and collection of taxes.
- q. Timber harvest notices. Provide notice to a town chairperson regarding the harvesting of raw forest products, as described in s. 26.03(1m) (a) 2.
- r. Report, receipts and disbursements to board. Make a full report to the board, at the annual meeting or at any other regular meeting of the board when so stipulated by the board, in writing, verified by the clerk's oath, of all money received and

disbursed by the clerk, and separately of all fees received by the clerk; and settle with the board the clerk's official accounts and produce to the board all books, accounts and vouchers relating to the same.

- s. Proceedings to historical society. Forward to the historical society, postpaid, within 30 days after their publication a copy of the proceedings of the board, and of all printed reports made under authority of such board or by the authority of other county officers.
- t. County tax for road and bridge fund. Notify the proper town officers of the levy and rate of any tax for the county road and bridge fund.
- u. List of local officials. Annually, on the first Tuesday of June, transmit to the secretary of state a list showing the name, phone number, electronic mail address, and post-office address of local officials, including the chairperson, mayor, president, clerk, treasurer, council and board members, and assessor of each municipality, and of the elective or appointive officials of any other local governmental unit, as defined in s. 66.0135(1)(c), that is located wholly or partly within the county. Such lists shall be placed on file for the information of the public. The clerk, secretary, or other administrative officer of a local governmental unit, as defined in s. 66.0137(1)(ae), shall provide the county clerk the information he or she needs to complete the requirements of this paragraph.
- v. General. Perform all other duties required of the clerk by law.

3. Elections Operations (Wisconsin Statutes, ch. 5-12)

Record and maintain accurate records for each election: have election notices published in the county designated newspaper; develop ballot file, have printed, and distribute ballots timely; program digital media/equipment for each election; tally results on election night; hold a Board of Canvass Meeting no later than 9:00 a.m. on the Tuesday following the election; certify results to the Wisconsin Elections Commission; perform recounts when necessary; and perform state mandated audits.

Standards:

- a. Ensure accuracy in all elections.
- b. Publish election notices in a timely manner in accordance with Chapter 10 of the Statutes. E-mail legal notices to the designated county newspaper according to county policy.
- c. Verify and audit all nomination papers filed by county candidates. Place on the ballot all candidates who have properly filed nomination papers by the appropriate filing date. Certify candidates to municipal clerks in spring elections.
- d. Program election files using ES&S Election Software. Proof all ballot styles and send to the printer by deadline set by the Wisconsin Election Commission. Deliver official ballots to municipal clerks in compliance with state statutes for each Election. County Clerk distributes additional election supplies to municipal clerks to comply with state statutes and public testing requirements prior to Election Day.
- e. Each election, the digital media used in Optical Scan Tabulators and Accessible Voting Equipment are programmed by the County Clerk to reflect the current election and to read the current ballots. Digital media and equipment are tested prior to distribution to municipal clerks.
- f. Election results are received from each municipal clerk on election night. Outstanding provisional information is received from municipal clerks by phone, text or email. Election Returns/results are entered into the Election Reporting Program

and are reported out as ‘unofficial results’ as they are received to the news media and posted to the county website throughout the night. Outstanding provisional ballot information is posted to the county website as required by state regulations.

- g. A Board of Canvass meeting is held following the election to review and certify results to the Wisconsin Election Commission. In 2018, the Rock County Board of Canvassers began machine audits of randomly chosen reporting units/offices after each election as a step to increase election security.
- h. Random audits by the Wisconsin Election Commission began taking place in November of 2008 and continue indefinitely.
- i. Election Security Procedures are now in place for equipment and an Emergency Contingency Plan has been established for each Election Night.
- j. Paper documentation is prepared with the Clerk's seal certifying the final results of the election following the Board of Canvass. The Clerk transmits the canvass report to the state in the form requested by the Wisconsin Election Commission and files the canvass report in the County Clerk's permanent files.
- k. Maintain accurate election records for each election and files for each candidate for a period of six years following the termination of the Campaign Finance Report. Audit the required Campaign Finance Statements and refer any violations to the Wisconsin Ethics Commission.
- l. Refers sign violations to the local municipality, Rock County Dept. of Public Works or DOT.
- m. Maintain election standards as established by state statute and keep apprised of any changes in election law.
- n. WisVote - Municipalities with less than 2,500 registered voters may contract with the county to maintain their state voter registration system and are charged a maintenance fee subject to periodic review. The Clerk's staff performs the changes/additions/updates to the Statewide Voter Registration System after each election. The Clerk's office runs absentee voter lists or voter registration lists for each municipality that the County contracts with prior to each election and performs election management for those municipalities as required under the state system in accordance with HAVA Requirements.
- o. Assist in the mandated (HAVA Requirements) training of Chief Inspectors and Election Inspectors for Rock County.
- p. Meet all the HAVA requirements or law changes as mandated/required by Federal Law & the Wisconsin Election Commission.
- q. Provide local election education and help with accessibility to the Wisconsin Elections Commission to those seeking election and elected officials information.

4. Licensing Procedures

Issue marriage and dog licenses in accordance with State Statutes Chapters 765 and 174, and remit proper fees to the County Treasurer for remittance to the State of Wisconsin.

Standards:

- a. MARRIAGE: Ensure all documents presented for a marriage license as identification are proper and/or certified and verify necessary legal documents are properly certified and signed – per DHS requirements. Collect the correct marriage

license fee, including any waiver fee, and prepare the license from documents presented by the applicants. Inform couple of release date and instruct steps necessary to validate.

- b. DOGS: Issue dog tags, kennel licenses and supplies to municipal clerks for distribution. Maintain lists of dog tags issued for each municipality and keep a record of the fees collected. Complete the State Report for dog licenses sold by March 15 of each year and reconcile fees collected with the County Treasurer so proper fees are remitted to the State.
- c. PASSPORTS:
The County Clerk's Office will process passport applications adhering to the standards set forth by the National Passport Agency/U.S. Dept. of State. Passports are processed daily and sent to the Passport Agency along with the required fee. The county fee collected is deposited daily with the County Treasurer from the daily cash drawer reconciliation. Passport photos are offered to customers as a convenience and charged appropriately as a part of completing their application process.
- d. Deposits: Invoice all licenses sold and reconcile cash drawer to all fees collected daily. Make daily deposits to the County Treasurer for marriage licenses and all other revenues collected. The County Treasurer remits marriage license fees/dog license fees to the State of Wisconsin.

5. Check Distribution Standards:

- a. Run a tape of the general checks processed and certify to the amount of the general checks, giving a certification signed by the County Clerk to the County Treasurer for his/her signature. The Financial Accounting Department processes and runs the checks.

6. Management Operations

Provide a continuous review of current policies and procedures in the County Clerk's Office.

Standards:

- a. Record any changes or modifications to the budget as approved by the Finance Committee or County Board.
- b. Review committee actions for any action that requires a public notice.
- c. Review State Statutes or current legislation for changes in the law regarding marriage licenses, dog licenses, election laws or any law affecting procedures performed by the County Clerk's office.
- d. Establish policy and procedures for staff and operations.
- e. Hold periodically meetings with staff to inform them of changes in office policy or federal and state laws. Perform annual performance reviews in coordination with HR on all staff and provide copies of all personnel documentation to HR for official file.
- f. Assist auditors in their annual review of the County Clerk's office.
- g. Administer oaths to all individuals, including staff, who will perform the duties of Deputy Clerk for the issuance of marriage licenses, passports, working on election night and perform the county canvass.
- h. Maintain all necessary records as established by law or Wisconsin Statutes.
- i. Compile information and submit timely all necessary reports to government agencies.

- j. Attend meetings as directed by the Board, Human Resources and Administrator.
- k. Seek professional development opportunities to continually enhance and improve the position of County Clerk and its office.

7. **Public Relations**

The people of Rock County will be faithfully served by performing the functions of the County Clerk's office with integrity and professionalism.

Standards:

- a. Complaints: Complaints about the operations of the County Clerk's Office are courteously received, investigated and resolved as quickly as possible.
- b. Public Education: The public is informed of activities and services provided by the County Clerk's Office via printed publications, public presentations, tours of the Courthouse, appearances on local radio, or news/Public Notice releases to local newspapers. Citizen input regarding the County Clerk's office is encouraged and welcomed.
- c. Stewardship: All funds appropriated to the department of the County Clerk for the purpose of operating shall be cautiously monitored and respectfully evaluated for efficiency, accuracy and necessity. All customers served at the office of the County Clerk shall be served courteously and efficiently.

County Clerk Personnel Summary

Classifications	2024 Budget	Current	2025 Budget Req	2025 Budget Rec
County Clerk	1.00	1.00		1.00
Deputy County Clerk	1.00	1.00		1.00
Elections Specialist	1.00	1.00		1.00
County Clerk Assistant	2.00	2.00		2.00
Total	5.00	5.00	0.00	5.00

FINANCIAL SUMMARY

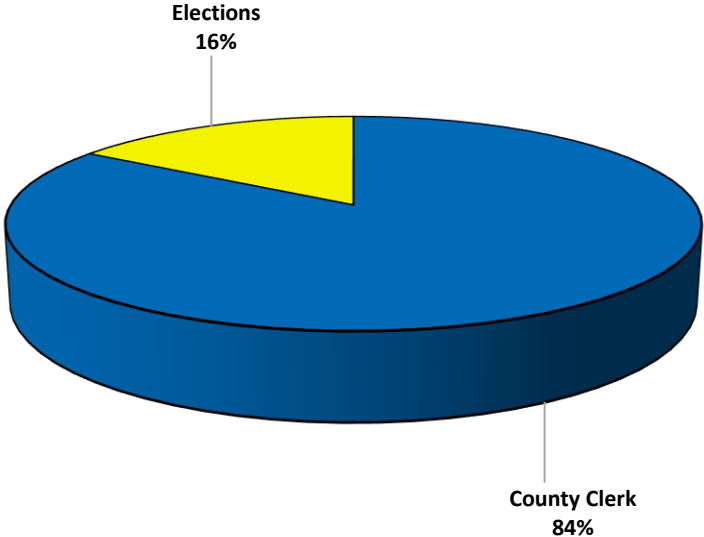
COUNTY CLERK

2025

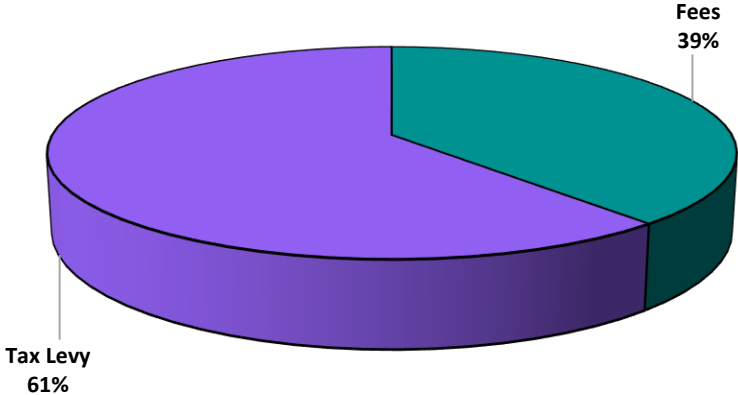
<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	26,000	26,000
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	186,600	186,600
Total Revenues	<hr/> \$212,600	<hr/> \$212,600
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$301,362	\$301,362
Fringe Benefits	140,790	140,790
Operational	109,579	109,579
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	<hr/> \$551,731	<hr/> \$551,731
<u>PROPERTY TAX LEVY</u>	\$339,131	\$339,131

**2025 BUDGET
COUNTY CLERK**

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

COUNTY CLERK

2025

Budget Highlights

Revenue

- Marriage License Fees are projected to be \$52,000 in 2025, a decrease of \$2,600 or 4.8% from the prior year. In 2023, the fee was increased from \$100 to \$110. \$65 is retained by the County Clerk, \$25 to the State of Wisconsin, and \$20 to Rock County Mediation and Family Court Services.
 - In 2025, the County Clerk anticipates issuing 800 marriage licenses, a decrease of 40 licenses or 4.8% less than the prior year.
- Clerk Fees cover public records requests, voter lists, and passport photocopies. The Department budgeted in 2025 to receive \$5,000 less in fees, at a total of \$47,000. This is a 9.6% decrease from the prior year due primarily to a decrease in the out-of-country travel activity.
- Passport Fees are budgeted at \$80,000 in 2025, a decrease of \$10,000 or 11.1% from the prior year. The fee is \$35.00, and the County Clerk projects to process 2,286 passports in 2025.
- Election revenue will decrease in 2025 with only two elections scheduled, two fewer than in the prior year. Revenue from municipalities for elections will decrease by \$9,000 or 25.7%.

Expenditures

- Passport postage will decrease by \$2,975 or 22.4% to \$10,300 in 2025, due to less out-of-country travel.
- Due to fewer elections scheduled in 2025, legal forms/ballot costs are projected to decrease by \$70,000 to \$45,000.

- Legal notices in the Elections account will decrease by \$4,000, to \$2,000, due to the decrease in the number of elections as well as the change to a lower-cost newspaper, the Beloit Daily News. A County policy alternates on an annual basis the publication of legal notices to the two major news publications in the county. Per state statute, the newspapers' legal printing rate is set by the state based upon circulation. The Beloit Daily News has a lower circulation than the other major county newspaper, the Janesville Gazette.
- It should be noted that state legislation (or other action of the State Legislature) may dramatically impact the Department's election costs.

Personnel

- The Department is not requesting any personnel changes in 2025.
- \$1,000 has been added to pay for temporary staff who may be needed to assist with projects or other needs as they arise.

Summary

- The recommended tax levy for the County Clerk's main account is \$277,252, an increase of \$63,532 or 29.7% over the prior year.
- The recommended tax levy for the County Clerk's Elections account is \$61,879, a decrease of \$68,256 or 52.5% less than the prior year. This is driven by the four-year election cycle.
- Overall, the recommended tax levy for the County Clerk's Office is \$339,131, a decrease of \$4,724 or 1.4% less than the prior year.

CHARTER
TREASURER'S OFFICE

2025

The County Treasurer has authority to perform the following duties according to Wisconsin State Statutes, with policy guidance provided by the Rock County Board of Supervisors' Finance Committee.

Tax Collection and In Rem Foreclosure Action

Collect and process real estate taxes, special charges, special assessments, managed forest land taxes, DNR payments, and all delinquent real estate taxes, special charges, and special assessments, plus interest and penalty. Collect the first installment taxes for 25 of the 29 municipalities and reconcile the proceeds for distribution to those municipalities. Reconcile and settle several times annually with municipal treasurers, school districts, sanitary districts, technical colleges, and the State Treasurer for all collections received for current year tax roll. Administer the Lottery and Gaming Tax Credit and certification. Generate and mail final installment tax notice for roughly 20,000 parcels yearly. Communicate with delinquent property taxpayers through conventional collection procedures and offer payment plan assistance. Prepare, file, and maintain all real estate tax claims with the Bankruptcy Court for property owners who file bankruptcy. Cancel all tax certificates that become void by virtue of the statute of limitations (after 11 years) and certify cancellation to municipal treasurer.

Issue a tax certificate annually on all current tax year real estate parcels remaining unpaid September 1, which starts the two-year redemption period. Execute the legal title searches for In Rem foreclosure applications and organize necessary papers for Court action giving fee simple title to the County. View foreclosed property with Finance Committee to set sale prices. Proceed with In Rem Foreclosure and subsequent sale of acquired property to ensure a sufficient tax base for the County.

Receipting and Disbursements

Collect, receipt and deposit money from individuals and County departments daily. Initiate all wire transfers, ACH Debits and ACH Credits for payments, Debt interest and penalty payments, Deferred Compensation and Employee Benefits Program, Small Business Loan & Grant programs, plus maintain all State Pool transfers between accounts and the working bank. Monitor the on-line bank program for accurate accounting of all monies in the working bank. Properly administer and reconcile the Master account and the zero balance accounts for Payroll and General checks in the working bank. Reconcile and monitor various checking accounts for other

County departments. Report and pay timely to the Department of Revenue all fines and forfeitures, and fees for marriage licenses, dog licenses, probate, birth certificates, and title transfers, sales, and occupational taxes.

Cash Management and Investments

Monitor County's cash balances daily to ensure funds are available to meet weekly cash disbursements and bi-weekly payroll, while obtaining the maximum amount of interest income. Review all Cash Management investments to ensure County is sufficiently funded to buy out all taxing jurisdictions tax roll each August. Work with the Finance Director, Finance Committee, and Investment Advisors to execute an investment policy in the best interest of the County, including investing in Certificates of Deposit and insured money market accounts throughout the County and State.

Other Duties as Assigned

Serve as treasurer for County drainage districts. Administer and collect Land Use Value Conversion Charges. Advertise and disburse unclaimed funds. Attest on new plat maps and Certified Survey Maps when required that there are no unpaid taxes on the property prior to recording. Upon request, attribute to each new parcel its value for parcels that are divided or split during the calendar year. Process and pay County's and State's shares of unpaid personal property taxes from prior year to local municipalities. Maintain records and research information on County brownfield properties. Maintain a record retention/destruction schedule according to state laws.

County Treasurer Personnel Summary

Classifications	2024 Budget	Current	2025 Budget Req	2025 Budget Rec
County Treasurer	1.00	1.00		1.00
Deputy County Treasurer	1.00	1.00		1.00
Sr Account Specialist	1.00	1.00		1.00
Account Specialist I	1.00	1.00		1.00
Total	4.00	4.00	0.00	4.00

FINANCIAL SUMMARY

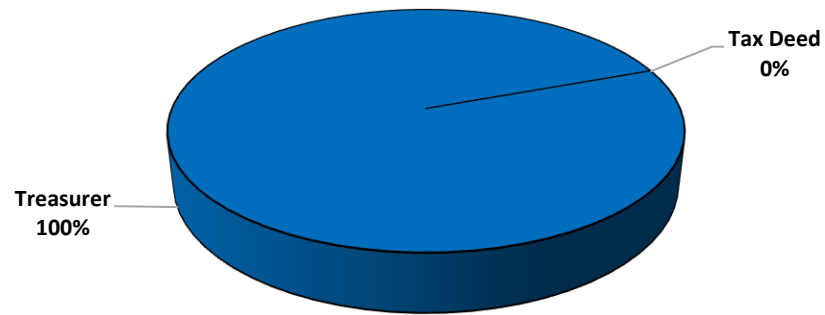
TREASURER'S OFFICE

2025

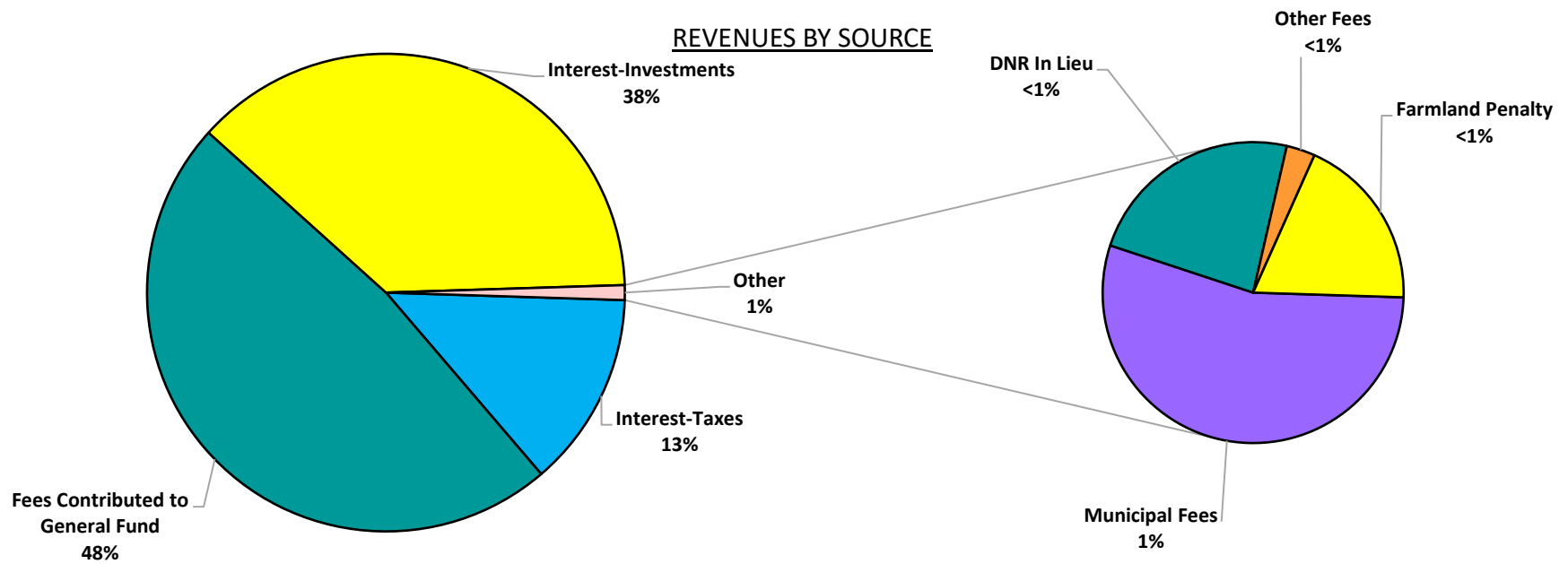
<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	0	0
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	3,549,280	5,506,280
Total Revenues	<u>\$3,549,280</u>	<u>\$5,506,280</u>
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$263,070	\$263,070
Fringe Benefits	114,497	114,497
Operational	122,545	57,545
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	<u>\$500,112</u>	<u>\$435,112</u>
<u>PROPERTY TAX LEVY</u>	<u>(\$3,049,168)</u>	<u>(\$5,071,168)</u>

2025 BUDGET TREASURER

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

TREASURER

2025

Budget Highlights

Revenue

- The Treasurer's Office has five main sources of revenue.
 - The Department of Natural Resources pays counties a fee to compensate for land that is owned by the State and not subject to local taxes.
 - In 2025, this Payment in Lieu of Taxes is budgeted at \$25,000. No change from the prior year.
 - Interest and penalties on delinquent taxes are paid by property owners who are in arrears on their property tax payments.
 - In 2025, this amount is budgeted at \$1.4 million and is the same as the prior year.
 - Interest on investments is earned from cash invested primarily in the Local Government Investment Pool, PFM Asset Management, First National Bank, and various certificates of deposit at other local banks.
 - In 2025, this amount is budgeted at \$4.0 million, which is an increase of \$2.0 million or 100.0% due to higher interest rates.
 - The Treasurer's Office charges 23 municipalities a flat fee of \$100 plus \$0.75 per parcel to collect their property taxes.
 - \$58,000 is budgeted in 2025, an increase of \$2,000 or 3.6% over the prior year.

- The Treasurer's Office was receiving revenue by selling tax delinquent properties. A recent United States Supreme Court decision, as well as a change in State law, has significantly reduced the revenue from this source. The court ruling impact will eliminate any additional net revenue to the County for this function.
 - In 2025, the net amount has been zeroed out until the federal court ruling has been better understood. The effect is a net loss of \$50,000 from the prior year.

Expenditures

- In the Treasurer's main account, Telephone costs will decrease by \$1,197 or 27.7% due to a more accurate inventory and lesser rates charged by the County's Information Technology Department.

Personnel

- No personnel changes are requested in 2025.

Summary

- The recommended budget contains \$5,071,168 more revenue than expenditures, an increase of \$2,014,637 or 65.9% over the prior year.
- This net revenue will go toward funding other County expenditures. When this revenue declines from one year to the next, other funding sources must be used to pay for County services.

CHARTER
REGISTER OF DEEDS OFFICE

2025

Objectives and Standards:

1. Real Estate & Documents Operations

To preserve, record, process and collect fees for all real estate and other documents in accordance with State Statutes.

- a. To comply with Wisconsin State Statute 59.43 and any other chapters affecting the duties of the Register of Deeds.
- b. To record all documents authorized by law to be recorded in the Register of Deeds (i.e. Deeds, Mortgages, Plats, Certified Survey Maps, Federal Tax Liens, Lis Pendens, etc.) and safely store them.
- c. To give prompt, courteous, customer service.
- d. To maintain Indexes making the records searchable in multiple ways.
- e. To assist customers with searches of land records.
- f. To collect all required fees and deposit funds with the County Treasurer, balance accounts daily and distribute funds to the state monthly.
- g. To check all Electronic Transfer Returns for accuracy and state upon the record the real estate transfer fee paid or exemption.
- h. To review and monitor pending legislation pertinent to the Register of Deeds operations.

2. Vital Records Operations

To preserve, amend and certify vital records according to state statutes and the direction of the state registrar.

- a. Perform all other duties related to vital statistics under s. 69.05, 69.07, 69.20 and 69.21 and other chapters.
- b. To accept, process, maintain and/or issue certificates of Birth, Death, Marriage, Divorce and Domestic Partnerships occurring in the county or the state with statewide issuance through the Wisconsin State Vitals Records system.
- c. To maintain indexes for vital records.
- d. To fill customer requests, update records and answer questions in regard to birth, death, marriage, divorce, & domestic partnership records with prompt, courteous customer service.
- e. To collect fees for certificates issued and deposit fees daily with the County Treasurer into established revenue accounts.
- f. To monitor and ensure that Notices of Removal of a Human Corpse and Reports of Final Disposition of a Human Corpse are appropriately received and maintained according to State Statutes.
- g. To monitor and assist customers doing genealogical searches, process genealogy applications and perform searches as requested.

3. County Plat Books

- a. To promote and distribute County Plat Books at a fee established by the Finance Committee – currently \$35.

4. Redaction Project

On May 12, 2010 legislation was signed into law, which allowed part of the recording fee to be retained from 2010-2014 for use in redacting social security numbers from documents accessible on the internet. Since the beginning of this project over 592,000 documents (with approximately 967,000 images) have been scanned, enhanced and indexed by document number, volume & page. Additional indexing and verifying continue on the project.

5. Veterans' Records

To give prompt and efficient service to Veterans and the Veterans Service Officers per Wisconsin Statutes and Rock County resolutions.

- a. File, index, maintain and search for military discharges. Prepare certified copies for county Veteran's Service Office and veterans or their dependents that need the copies to receive military benefits as per s. 45.05, 59.535(1).
- b. To perform birth, death, and marriage verifications as requested for various recruiting offices.

6. Land Information Systems Programs

To continue being a part of the County's Land Information Office as established by County Board Resolution on June 28, 1990.

- a. To contribute toward the development of a countywide plan for land records modernization.
- b. To work with all levels of government, utilities, etc., to implement a compatible and standardized format for the exchange of land information.
- c. To monitor other local governments on what is being done in the area of land records modernization and standardization around the State of Wisconsin and other areas.

7. Land Information Council

2009 Wisconsin Act 314 was enacted on May 12, 2010 relating to the charging of fees collected in the Register of Deeds Office, the redaction of social security numbers from electronic documents and the creation of the Land Information Council.

- a. To serve on the Land Information Council – meeting twice a year.
- b. To review the priorities, needs, policies and expenditures of the Land Information Office.
- c. Advise the County on matters affecting the Land Information Office

Register of Deeds Personnel Summary

Classifications	2024 Budget	Current	2025 Budget Req	2025 Budget Rec
Register of Deeds	1.00	1.00		1.00
Deputy Register of Deeds	1.00	1.00		1.00
Register of Deeds Specialist	4.40	4.40		4.40
Total	6.40	6.40	0.00	6.40

FINANCIAL SUMMARY

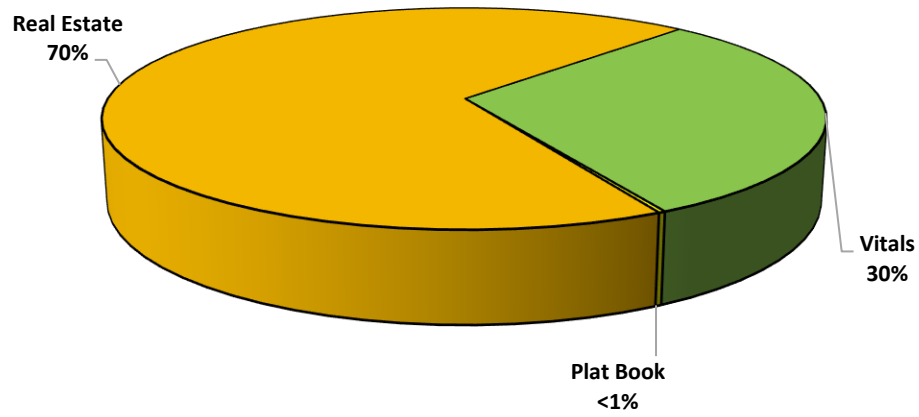
REGISTER OF DEEDS

2025

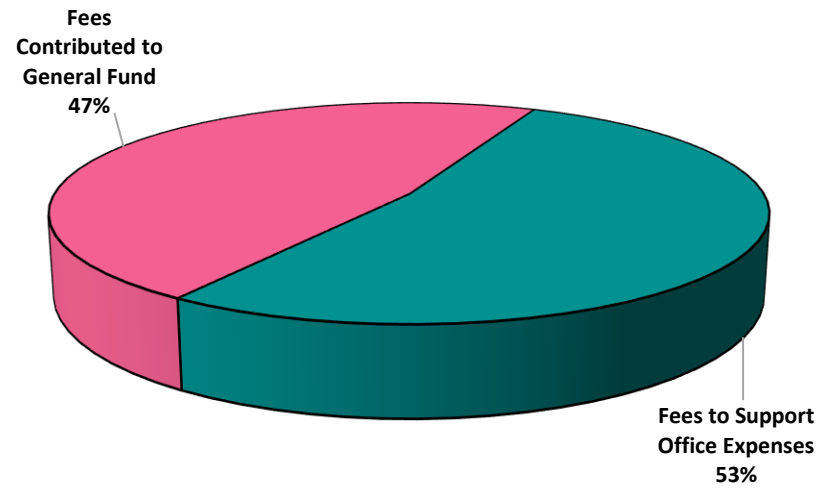
<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	0	0
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	1,065,000	1,085,000
Total Revenues	\$1,065,000	\$1,085,000
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$374,033	\$374,033
Fringe Benefits	177,370	177,370
Operational	20,700	20,700
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	\$572,103	\$572,103
<u>PROPERTY TAX LEVY</u>	(\$492,897)	(\$512,897)

2025 BUDGET REGISTER OF DEEDS

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

REGISTER OF DEEDS

2025

Budget Highlights

Revenue

- The Real Estate Transfer Fee is based upon \$3 for every \$1,000 of value in a real estate transaction. In 2025, the Register of Deeds' request for this line item is \$545,000, an increase of \$10,000 over the prior year. However, I am recommending \$565,000, an increase of \$30,000 or 5.6% over the prior year, due to a slightly more optimistic assessment of market conditions.
- The Real Estate Registry Fee is a \$30 flat fee for legal documents recorded in the Register of Deeds Office. The Register of Deeds retains half of the \$30 fee, \$8 remains with Rock County for land records modernization, and the State of Wisconsin retains \$7. For 2025, it is estimated that 24,000 documents will be filed, an increase of 3,000 or 14.3% over the prior year. Requested and recommended is \$360,000 in 2025, an increase of \$45,000 or 14.3% over the prior year.
- Revenue from County Birth Certificate Fees in 2024 will be \$25,000, no change from the prior year.
- Death Certificate Fees will increase by a combined \$6,000 or 7.2% in 2025, partly because of the Rock County Register of Deeds being more accessible than surrounding counties' offices.

Expenditures

- The Telephone account will decrease by \$1,581 or 39.7% to reflect new telephone charging methodology from the County's Information Technology Department.
- Postage will decrease by \$1,000 or 16.7% due to the continued increase in e-filing documents that do not require the return document to be mailed. Approximately 80% of the filings are processed electronically.
- Legal Forms will increase by \$1,400 or 53.8% due to the re-order of state-required paper stock.

- The Plat Books line item will decrease by \$1,500 or 50% as the plat book has just recently been updated.

Personnel

- No personnel changes are requested by the department in 2025.

Summary

- The recommended budget contains \$512,897 more in revenue than expenditures, which will go toward funding other parts of the County operation. That figure is \$67,267 or 15.1% more than the amount used for this purpose in the prior year.

ADMINISTRATOR’S COMMENTS

COMMUNITY AGENCY INITIATIVES

2025

Budget Highlights

- In July 2017, the County Board Staff Committee established the Community Agency Initiatives Policy (Policy 2.19) regarding contributions to nonprofit organizations.
 - Funding for these organizations was pulled out of departmental budgets and consolidated in the countywide section of the budget under the Finance Committee.
 - Organizations were asked to submit formal requests detailing the amount they were requesting, how it would be used, how it would help County clients (particularly those with low to moderate incomes), and how it would reduce County costs.

Revenue

- Per the County’s policy, Community Agency Initiatives are to be funded primarily with tax levy.
- One-time funding of sales tax revenue was included in 2022 for the Humane Society of Southern Wisconsin capital project in the amount of \$100,000 per Resolution #21-7A-282.
- In 2024, \$180,000 of ARPA funding was allocated for several initiatives.

Expenditures

- For the 2025 budget, Rock County received requests totaling \$358,171 from eight agencies.
- The following is a list of eleven programs in eight nonprofit agencies for which I am recommending funding in 2025, with the amount requested, amount recommended, and the citation of statutory authority to provide funding:

- HealthNet
 - Although HealthNet receives its funding through a contract, its funding remains in this account because it provides services to both the Sheriff's Office and the Human Services Department. Services include dental services to inmates at the jail, medications for inmates during community re-entry, medical and dental services for uninsured County clients, and behavioral health services. HealthNet has requested a total of \$57,000, the same amount as 2024, which is recommended.
 - Authority: no statutory authority; funding provided through a contract
- Retired and Senior Volunteer Program (RSVP)
 - Requested \$28,000 and recommended \$26,094 for the Intergenerational Program, the same as 2024.
 - Requested and recommended \$42,000 for the Seniors Volunteering for Seniors Program, the same amount as 2024. This program includes the "Vets Helping Vets" program that provides rides for veterans to appointments. With the opening of new Veterans Service location, this program can help veterans with needed transportation support.
 - Authority: s. 59.53(11)(a), Wis. Stats. ("to promote and assist...senior citizen clubs and organizations within the county in their organization and activities")
- YWCA of Rock County
 - Requested \$25,000 for the CARE House. In 2024, the program was allocated \$60,000 in ARPA funds in addition to the \$10,000 in tax levy that has been provided for several years. The CARE House is an invaluable resource for law enforcement, Child Protective Services, and others in our community who work to protect children who may be experiencing child abuse. I am recommending \$10,000 in 2025.
 - Requested \$25,000 for the domestic violence shelter. In 2024, the program was allocated \$60,000 in ARPA funds in addition to the \$10,000 in tax levy that has been provided for several years. This program provides safe emergency housing for victims of violence in our community. I am recommending \$10,000 that has been provided for several years.

- Requested \$60,000 for the Child Care program, a new funding request. In 2024, the County allocated ARPA funds for the program’s capital expansion. I am not recommending funds in 2025.
 - Authority: s. 59.53(3), Wis. Stats. (“making payments to a nonprofit organization...that has as a primary purpose providing assistance to individuals who are victims of domestic violence and related crimes”)
 - Family Services of Southern Wisconsin and Northern Illinois
 - Requested \$20,000 for the domestic violence shelter. In 2024, the program received \$60,000 in ARPA funding to expand services. The County has been deliberate over the years of making sure that the shelters in Janesville and Beloit received the same funding to make services equally available. I am recommending \$10,000 in 2025, as that has been provided for several years.
 - Requested \$25,000 and recommended \$10,000 for the Sexual Assault Recovery Program (SARP), the same as 2024.
 - Authority: s. 59.53(3), Wis. Stats. (“making payments to a nonprofit organization...that has as a primary purpose providing assistance to individuals who are victims of domestic violence and related crimes”)
 - Court Appointed Special Advocates (CASA)
 - Requested and recommended \$28,125, the same amount as 2024.
 - Authority: s. 59.53(3), Wis. Stats. (“making payments to a nonprofit organization...that has as a primary purpose providing assistance to individuals who are victims of domestic violence and related crimes”)
 - Heritage Rock County
 - Requested and recommending \$22,546 in 2025, to be disbursed among the County’s several historical societies, the same amount as the 2024 budget.

- Authority: s. 59.56(5), Wis. Stats. (“to any local historical society...located in the county for the purpose of collecting and preserving the records of the early pioneers, the life of the Indians, the experience of persons in the military, and salient historical features of the County”)
 - Rock County Tourism Council
 - Requested and recommended \$5,500 for general operations and tourism promotion activities, the same as 2024 budget.
 - Authority: s. 59.56(10)(a) (“to advertise the advantages, attractions, and resources of the county.... The county may cooperate with any private agency or group in this work.”)
 - Rock County 4-H Fair Board
 - The 4-H Fair Board requests a total of \$20,000 for publication of the annual 4-H Fair booklet and various capital needs. I am recommending \$1,500, which is the same as the 2024 budget.
 - Authority: s. 59.56(10)(a) (“to advertise the advantages, attractions, and resources of the county.... The county may cooperate with any private agency or group in this work”) and s. 59.56(14)(e) 2, Wis. Stats. (“appropriate funds to properly equip, manage and control the fair”)

Personnel

- Not applicable

Summary

- The recommended tax levy for the Community Agency Initiatives account is \$222,765, no change from the prior year.

ADMINISTRATOR'S COMMENTS

HEALTH INSURANCE

2025

Budget Highlights

- In 2019, Rock County transitioned from a self-insured health insurance model to a fully insured model. Under a self-insured model, the County essentially served as its own health insurance company with specific reserves set aside to pay for medical claims and the cost of administering the program. Under a fully insured model, the County pays an annual premium to private health insurance companies to shift the risk for paying claims.
- The County contracts with Mercyhealth and Dean Health Plan to provide health insurance coverage for County employees through point-of-service (POS) plans. Under these plans, County employees annually select through an open enrollment process either Mercyhealth or Dean Health Plan and receive discounted rates for receiving care through their selected organization. Employees are still able to receive care through other providers but pay out-of-network rates.
- Attached at the end of the Administrator's Comments is a summary of the costs employees pay for various services. These rates have not changed since 2020, following the transition to a fully insured model, to provide certainty to employees following several years of change. For example, for in-network services, these costs include:
 - Preventive care 100% covered
 - \$15 co-pay for office visits
 - \$30 co-pay for urgent care visits
 - Tiered co-pays for prescriptions—\$10/\$25/\$50/\$150
- If employees complete a sufficient number of activities by participating in the County Health Employee Incentive Program (HEIP), they can reduce the portion of the premium for which they are responsible. Previously, employees who completed the HEIP program would pay zero premium share. However, in 2024 the County Board Staff Committee approved changing the minimum employee premium share to 1%. Requirements to have a reduced 1% premium share include the following:

- Completion of an annual physical for themselves and, if covered, a spouse
 - Completion of four wellness activities, which can include such things as receiving an annual flu or COVID shot, being a nonsmoker or undergoing smoking cessation, attending the County’s health fair, consulting with a dietitian, watching wellness instruction videos, donating blood, or participating in various activities planned by the County’s employee-led wellness committee.
- The tables below show the 2025 monthly premiums by total premium, 10% employee share without completion of the wellness program, and 1% employee share with wellness program completion, for both providers. Employees choose which of four tiers of coverage they would like based on their family situation. Premiums by these tiers are also shown below.

Monthly Health Insurance Premiums - 2025						
Tier of Coverage	Dean Health Plan			Mercyhealth		
	Full Premium Cost	10% Premium	1% Premium	Full Premium Cost	10% Premium	1% Premium
Single	\$949.00	\$94.90	\$9.49	\$909.00	\$90.90	\$9.09
Employee plus Children	1,708.20	170.82	17.08	1,636.00	163.60	16.36
Employee plus Spouse	2,087.80	208.70	20.88	1,999.60	199.96	20.00
Family	3,131.70	313.17	31.32	2,999.50	299.95	30.00

- The current distribution of employees by tier are as follows:
 - Single coverage—355 employees
 - Employee plus spouse—189 employees
 - Employee plus children—180 employees
 - Family coverage—429 employees
- Employees are annually able to sign up to participate in a program that allows them to designate an amount that is deducted from their paychecks that they can use on a pre-tax basis to fund their health insurance costs.

Revenue

- The County receives revenue to fund its health insurance program directly through two sources: charges to employees and charges to departments in their annual budgets.
- As noted above, in 2025 employees will be charged a 10% premium share if they do not complete the wellness program and 1% if they do complete the wellness program. The 2025 budget includes \$440,390 in revenue from employee premium share, which would account for about 1.5% of total health insurance costs.
- Departments are charged a cost through the annual budget process based on the number of full-time equivalent (FTE) positions they are authorized. In the 2025 budget, departments will be charged \$18,900 per FTE, an increase of \$700 or 3.8% from the amount charged in 2024. This will generate about \$25.7 million in 2025. This accounts for about 85.3% of the costs of the County's health insurance program.
- Revenue the County receives from these sources is deposited into a segregated account that is used to pay the County's contracts with Mercyhealth and Dean Health Plan, as well as other costs of administration.
- The table below shows the balance in the County health insurance fund over the last four years. One reason the County transitioned to a fully insured model was that the costs of operating its self-insured program were depleting the health insurance fund balance. After the transition to a fully insured model, the County was able to increase its fund balance, peaking in 2023, due to the certainty of negotiated multi-year contracts with its vendors.
- Due to increasing costs for the contracts with the health insurance vendors (see the Expenditures section below), the 2024 budget funded a portion of the costs of health insurance by using fund balance. Using fund balance for a period of time to offset cost increases in future years was anticipated when the County first moved to a fully insured program.
- In addition to the implementation of a 1% premium share for employees, the County Board Staff Committee directed that the 2025 budget continue to use fund balance to offset increasing health insurance costs in anticipation of a longer-term solution for 2026. I am recommending using \$4.0 million in fund balance in 2025. As shown in the table, the County expects to have slightly more than \$4.0 million in its health insurance fund at the end of 2025 available to offset future cost increases.

Health Insurance Account Fund Balance

Date	Fund Balance
12/31/2019	\$744,139
12/31/2020	\$3,396,707
12/31/2021	\$7,490,103
12/31/2022	\$9,575,438
12/31/2023	\$10,012,745
12/31/2024 Estimate	\$8,024,813
12/31/2025 Estimate	\$4,024,813

Expenditures

- As noted, the County has entered into multi-year contracts with Mercyhealth and Dean Health Plan to provide medical care to employees. Both companies have provided annual not-to-exceed rate caps on the costs of these contracts. In 2025, the costs charged will increase by 9.59% for Mercyhealth and 17.9% for Dean Health Plan. In 2024, the caps under these contracts were 12.5% for Mercyhealth and 10.9% for Dean Health Plan. These are increased rates from contracts over the prior several years, which were as low as 1.9% and 3.9% in 2021.
- In 2025, the cost of contracting with these vendors is expected to total \$30,063,184.
- As health care costs continue to increase, it is expected that the County's health insurance providers will continue to increase what they charge the County for providing coverage.
- The health insurance fund also funds a variety of other costs necessary for program administration, including some wellness activities that are intended to reduce the County's health care costs over time by improving the health of employees.

Personnel

- Not applicable

Summary

- To address increasing costs and decreasing reserves, the County Board approved a resolution in 2024 establishing the Ad Hoc Committee on 2026 Employee Health Insurance, which expects to meet through April 2025 to develop recommendations for changes to the health insurance program for the County Board Staff Committee and County Board to consider.

Benefit	Dean or Mercy
Deductible	In Network: \$500 / \$1,500 Out of Network: \$750 / \$2,250
Coinsurance	In Network: 90% Out of Network: 65%
Deductible and Coinsurance Limit	\$3,650/\$7,300
Maximum Total Cost (Medical and Pharmacy)	In Network: Covered at 100% Out of Network: Deductible, then 65% Coinsurance
Preventative Care	In Network: Covered at 100% Out of Network: Deductible, then 65% Coinsurance
Primary Care / Specialty Care Office Visit	In Network: \$15 Copay Out of Network: Deductible, then 65% Coinsurance
Urgent Care	In Network: \$30 Copay Out of Network: \$30 Copay
Emergency Room	In Network: \$300 Copay* Out of Network: \$300 Copay* *ER Copay waived if admitted to the hospital
Inpatient / Outpatient Hospitalization	In Network: Deductible, then 90% Coinsurance Out of Network: Deductible, then 65% Coinsurance
Prescription Drugs	\$10/\$25/\$50/\$150

ADMINISTRATOR'S COMMENTS

EMPLOYEE RECOGNITION

2025

Budget Highlights

- The County Board's Strategic Plan has as one of its goals under the Organizational Excellence Objective: Develop a plan to attract and retain employees to Rock County. The activities of the Employee Recognition program are consistent with this strategic objective. Recognizing and rewarding employees is a crucial leadership responsibility. The program acknowledges that non-compensation rewards are a means to recruit, retain and motivate the employee workforce.
- The program is staffed by the Human Resources Department and guided by an interdepartmental committee consisting of a cross-section of the county organization.

Revenue

- In previous budgets, revenue for the Rock County Employee Recognition program came from sales commissions from vending machines located in county-owned facilities. Over the years, this source of revenue decreased, resulting in operating deficits, generally under \$1,000. In 2024, an expansion of the program was implemented to provide a more meaningful employee appreciation culture.
- In 2025, Employee Recognition program revenue comes from:
 - Vending Machine Commission revenue from vending machines in various county-owned facilities. \$3,200 is budgeted in 2025, an increase of \$600 or 23.1% over the prior year based on historical trends.
 - Fees charged to employees and/or families for participating in Employee Recognition activities, e.g., Janesville Jets, Rotary Gardens, and outside vendors providing a group discount to group participation. \$500 is budgeted in 2025, a decrease of \$200 or 28.6% from the prior year, due to historical trends.

Expenditures

- Employee Recognition program activities fall under three categories and total \$25,909 in the Sundry account:
 - Employee Years of Service (\$12,600), a decrease of \$1,300 from 2024.
 - Employees are recognized for their years of service with the County in five-year increments. A brochure of recognition items is distributed to eligible employees. Employees with greater longevity can select a wider range of items. Years of Service Recognition items are budgeted at \$7,000 in 2025, no change from the prior year. Items range from a county emblem pen (\$2.25 value) for first year anniversary to a BBQ set and/or blue jacket with the County seal (\$50.00 value). The value of the recognition item at each five-year increment average \$35.00.
 - Quarterly events are held that recognize employee years of service. Attendance at quarterly recognition events is voluntary with the employee's supervisor encouraged to attend. A raffle prize valued at \$50 is raffled at the event. Punch and cookies have been provided out of the program budget at each event. A small meal (box lunch) is also provided to attendees at the event (\$1,300 per event or \$5,200 annualized).
 - Events: In 2025, \$13,309 is budgeted, an increase of \$1,800 from the prior year, for the following events:
 - Family Fun Night is one of the only programs offered through the County that allows family participation. In 2025, \$3,500 is budgeted. In 2024, the event was held at the Fairgrounds but in previous years was hosted by the Department of Public Works. The three-hour event allows County employees and their families to play games staffed by various departments and view/participate in various department presentations, e.g., Sheriff's Office K-9 demonstration, etc. A meal consisting of pizza or hot dogs/burgers and water is provided to attendees. The 2024 event drew a total of 492 participants (138 employees and 354 guests). County staff participation represents approximately 11% of the total workforce.
 - Other events based upon feedback and input from employee surveys and the Employee Recognition Committee include Holiday Rotary Gardens, Janesville Jets, and Sky Carp baseball. \$4,725 is budgeted in 2025, no change from the prior year.

- The County Picnic is an event held annually at each major county facility. The County staff at each major building select their “picnic” of choice, oftentimes a morning beverage and small snack or a lunch of pizza or deli sandwich with soda/water during the employee lunch period. \$5,084 is budgeted in 2025 for this activity.

Personnel

- There are no personnel budgeted in this program as all work is performed by Human Resources and a team of County staff representing a cross-section of the County organization.

Summary

- The tax levy for the Employee Recognition program is \$22,209 an increase of \$100 or .45% from the prior year.

ADMINISTRATOR'S COMMENTS

EMPLOYEE WELLNESS

2025

Budget Highlights

The purpose of the Rock County Wellness program is to promote wellness and a healthy lifestyle to reduce health insurance costs and/or utilization. The program is staffed out of the Human Resources Department and is guided by the Rock and Wellness Committee, an interdepartmental team of County staff. Most programs qualify for the Healthy Employee Incentive Program (HEIP) whereby participating employees can earn points to reduce their premium payment from 10% to 1% in 2025.

Revenue

- Revenue for the Rock County Wellness program comes from a transfer from the County's Health Insurance fund in the amount of \$55,000, the same as the prior year.

Expenditures

- Wellness activities are budgeted in the amount of \$5,500 and cover:
 - Annual Employee Health Fair sponsorship and coordination that has more than 500 county staff participate and includes a variety of health-related vendors and several County departments promoting wellness.
 - Education programming such as lunch & learn seminars.
 - Individual and/or team wellness challenges and participation programs such as financial literacy, stress reduction, and water intake.
 - Promotion and oversight of the Wellness Center located in the mezzanine of the Dr. Daniel Hale Williams Rock County Resource Center. The Wellness Center features a full range of exercise equipment with showers.

- \$49,500 is budgeted in 2025 for employee mental health programming, \$500 or 1.0% less than the amount budgeted in 2024. Work-related stress and employee mental well-being are increasingly becoming issues in workplaces that contribute to burnout, turnover, poor work culture, and decreased productivity. After a successful pilot year in 2024 that utilized three main programs, Cope Notes, Confetti, and Humanworks, the Wellness Committee will be analyzing the results to determine programming in 2025.

Personnel

- There are no personnel budgeted in this program as all work is performed by Human Resources and a team of County staff representing a cross-section of the County organization.

Summary

- There is no tax levy for the Wellness program as funding comes from the Health Insurance Fund.

ADMINISTRATOR'S COMMENTS

OPIOID SETTLEMENT FUNDS

2025

Budget Highlights

- Rock County is a party to the national opioid settlements with manufacturers, distributors, and pharmacies. Over 17 years, Rock County is set to receive \$6,621,248 in settlement funds. The County may receive additional funds in the future through settlement of ongoing litigation.

Revenue

- Through the national opioid settlements, Rock County will have received \$3,620,465 through 2025.

Expenditures

- In August 2024, the County Board approved the *Rock County Opioid Funds Update and Implementation Plan*. This document included a prioritized list of the first projects and expenditures for the County's opioid settlement funds. In 2025, the *Plan* will be updated.
- Initiatives identified in this report that are included in the 2025 budget include the following:
 - \$200,000 to support the establishment of higher-level treatment facilities and options.
 - \$100,000 provided to youth substance misuse prevention coalitions.
 - \$86,591 to contract with the County's current pre-trial services provider to provide substance use disorder and criminogenic risk assessments to individuals who become involved in the justice system.
 - \$50,000 to purchase medication for residents of the jail with Opioid Use Disorder.

- \$10,000 to reduce the diversion of prescription opioids by offering disposal packets to people obtaining opioids after outpatient surgery.

Personnel

- The 2025 Recommended Budget does not include any personnel funded with opioid settlement funds.

Summary

- Overall, \$446,591 of the County's opioid settlement funds are budgeted for initiatives in 2025.

ADMINISTRATOR’S COMMENTS
AMERICAN RESCUE PLAN ACT (ARPA) INITIATIVES

2025

Budget Highlights

The federal government provided local governments with American Rescue Plan Act (ARPA) funds during the COVID-19 pandemic to assist with response, recovery, and addressing the negative impacts of the pandemic on the community. Since the County received ARPA funds in 2021, the County Board has approved 43 separate projects. In 2024, the County re-assessed funds previously allocated, identified freed up monies, and allocated the balance of unallocated funds. The County Board had to act by December 31, 2024, to allocate those funds to specific purposes. Funds cannot be reallocated to new purposes after that time. All funds must be spent by December 31, 2026. The federal government has issued specific and extensive rules about what types of expenditures are eligible.

Revenue

- Rock County has been provided \$31,729,599 in ARPA funding by the federal government.

Expenditures

- The table at the end of the Administrator’s Comments provides information on the projects the County Board has approved that are funded through ARPA.
 - The 2025 Recommended Budget includes \$757,724 for projects previously approved by the County Board.
 - Including cost estimates for 2025 and 2026 for projects previously approved, all funds have been allocated by the County Board.
 - As of the June 30, 2024, federal reporting period, \$16,409,540 of funds that have been allocated by the County Board remain unspent, although agreements are in place to disburse the balance of these funds.

Personnel

Four departments have positions that will continue to be funded by ARPA in 2025:

- 1.0 FTE Environmental Services Tech at Rock Haven (\$65,056)
- 1.0 FTE Economic Support Bilingual Screener at HSD (\$73,296)
- 1.0 FTE Treatment Coordinator at the Sheriff's Office (\$107,990)
- 4.0 FTE Public Health Strategist and 1.0 FTE Public Health Policy Specialist at Public Health (\$511,382)

Summary

- Overall, I am recommending \$757,724 for ARPA-funded initiatives in the 2025 budget, as all have previously received County Board approval.

Current ARPA Allocation Estimate and Funds Remaining

Project	2021-2024 Budget	6/30/24 Actual	Funds Remaining	Current Status	2025 Budget	2026 Estimate	Total Est. Budget
Rock Haven Operations	1,223,638	1,223,638.00	-	Complete	-	-	1,223,638
HealthNet Operations	700,000	700,000.00	-	Complete	-	-	700,000
Community Health Systems Facility Expansion	350,000	350,000.00	-	Complete	-	-	350,000
NAMI Enrichment Center	303,373	303,373.00	-	Complete	-	-	303,373
Adult Out-of-Home Placements	251,341	251,341.00	-	Complete	-	-	251,341
HealthNet Dental Equipment/Medication-Assisted Treatment	200,000	200,000.00	-	Complete	-	-	200,000
Service Array for Child Welfare	200,000	200,000.00	-	Complete	-	-	200,000
Anti-Human Trafficking Task Force	150,000	150,000.00	-	Complete	-	-	150,000
Domestic Violence Shelters	120,000	120,000.00	-	Complete	-	-	120,000
CARE House Operations	60,000	60,000.00	-	Complete	-	-	60,000
Uniquely Wisconsin Tourism Campaign	60,000	60,000.00	-	Complete	-	-	60,000
Air Duct Cleaning at YSC	24,967	24,967.00	-	Complete	-	-	24,967
Register of Deeds Public Computer Relocation	3,466	3,465.77	0.23	Complete	-	-	3,466
Land Purchase - New County Park	3,396,769	3,396,768.64	0.36	Complete	-	-	3,396,769
Fairgrounds Grandstand Roof Replacement	113,511	113,510.60	0.40	Complete	-	-	113,511
Reimbursement of Eligible Public Health Payroll Costs from 2021	357,835	357,834.54	0.46	Complete	-	-	357,835
Communications Center Capital Projects	801,322	801,321.33	0.67	Complete	-	-	801,322
Warming Shelter Overnight Lodging	37,261	37,261.28	(0.28)	Complete	-	-	37,261
Broadband Project	3,600,000	1,021,796.59	2,578,203.41	Ongoing	-	-	3,600,000
Transitional Housing Program	3,000,000	455,237.40	2,544,762.60	Ongoing	-	-	3,000,000
Childcare Grant Program	1,500,000	754,670.68	745,329.32	Ongoing	-	-	1,500,000
Small Business and Non-Profit Grant Program	1,815,023	1,516,118.85	298,904.15	Ongoing	-	-	1,815,023
Workforce Development	437,174	175,174.60	261,999.40	Ongoing	-	-	437,174
Homelessness Matching Grant Program	742,430	558,178.20	184,251.80	Ongoing	-	-	742,430
Additional Public Health Staff	720,518	565,900.80	154,617.20	Ongoing	511,382	356,821	1,588,721
Tenant Legal Aid	444,000	365,405.02	78,594.98	Ongoing	-	-	444,000
Sheriff's Office Treatment Coordinator	271,861	198,552.41	73,308.59	Ongoing	107,990	90,456	470,307
Groundwater Nitrate Testing and Mitigation Program	100,000	30,968.00	69,032.00	Ongoing	-	-	100,000
Economic Support Bilingual Screener	196,750	131,283.69	65,466.31	Ongoing	73,296	47,852	317,898
Homelessness Prevention Coordinator	243,579	184,731.47	58,847.53	Ongoing	-	-	243,579
Information Technology Capital Projects	832,823	794,822.82	38,000.18	Ongoing	-	-	832,823
Rock Haven Environmental Services Worker	192,961	163,353.33	29,607.67	Ongoing	65,056	61,544	319,561
Additional Funding for Beloit-Janesville Express	55,535	43,712.43	11,822.57	Ongoing	-	-	55,535
Broadband Consulting Services	15,000	6,671.62	8,328.38	Ongoing	-	-	15,000
Affordable Housing	4,500,000	-	4,500,000.00	New	-	-	4,500,000
HSD Prevention Services	1,125,000	-	1,125,000.00	New	-	-	1,125,000
Community Action Fresh Start Program	750,000	-	750,000.00	New	-	-	750,000
Tornado Disaster Relief	625,001	-	625,001.00	New	-	-	625,001
BPL Discovery PLAYce	500,000	-	500,000.00	New	-	-	500,000
Community Health Systems Operations	98,516	-	98,516.00	New	-	-	98,516
Boys & Girls Club of Janesville Childcare Facility Expansion	98,516	-	98,516.00	New	-	-	98,516
YWCA Childcare Center Remodel	98,516	-	98,516.00	New	-	-	98,516
KANDU Lost Revenue	98,516	-	98,516.00	New	-	-	98,516
Total	30,415,202	15,320,059.07	15,095,142.93		757,724	556,673	31,729,599

ADMINISTRATOR'S COMMENTS

BROADBAND

2025

Budget Highlights

- An objective under the Rock County Strategic Plan's Quality of Life Goal is to "Expand coverage and access to broadband internet."
- The County Board established an Ad Hoc Broadband Committee in 2021 per Resolution #21-7A-275, consisting of seven County Board members. This committee is the body that develops the County's broadband policy and programming.
- Resolution #21-8A-306 adopted by the County Board allocated \$15,000 of ARPA funds to contract with Nokomis Networking, a broadband consultant.
- In 2022, Rock County partnered with Bug Tussel Wireless, LLC per Resolution R2022-49 to construct an approximately 135-mile middle-mile fiber ring in the rural areas of Rock County, a fiber connection between the City of Janesville and the City of Beloit, and 17 cell tower sites providing fixed wireless in rural parts of Rock County. The project totaled \$14.5 million: \$10.9 million in revenue bonds via Fond du Lac County and \$3.6 million in ARPA funds. Bug Tussel Wireless will repay the \$14.5 million to the County over an approximately 30-year period. The monies repaid are to be designated for broadband expansion efforts.
- Rock County was awarded an \$18,337 planning grant from the federal BEAD (Broadband, Equity and Access Deployment) program in 2023 by the State of Wisconsin Public Service Commission, the state agency responsible for broadband programming.

Revenue

- Broadband revenue in 2025 comes from the following sources:
 - The unused balance of the ARPA allocation to hire a broadband consultant in the amount of \$5,886 is budgeted in 2025 (see below).

- The repayment scheduled for the \$3.6 million ARPA loan for the Bug Tussel Wireless middle-mile fiber and cell tower sites calls for payments to start in 2026. Consequently, no funds are budgeted in 2025 from this activity.
- In 2025, \$43,600 is budgeted as repayment from the 10.9 million in Fond du Lac County revenue bonds.
- The remaining \$381 from the federal BEAD program planning grant is included in the 2025 budget.

Expenditures

- Broadband expenditure activity will be budgeted along the following activities:
 - As noted above, \$5,886 is budgeted in 2025 for broadband planning. In addition to utilizing Nokomis Networking for broadband consulting, the County will also utilize this account to contract with Redevelopment Resources for communications and marketing-outreach services. In order to comply with ARPA regulations, all funds need to be spent by 12/31/26.
 - The \$43,600 from repayment of the Fond du Lac County revenue bonds will be used to further broadband expansion efforts, including but not limited to local cash match to state/federal grant applications.
 - The balance of the State Public Service planning grant for the federal BEAD program in the amount of \$381 is budgeted in 2025.

Personnel

- There are no personnel budgeted in this program as the program is staffed by County Administration personnel.

Summary

- There is no tax levy for broadband programming in 2025.

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

FE FINANCE COMM
05 FINANCE DEPARTMENT

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>
1500 FINANCIAL SERVICES								
Revenues:								
4150 Sales Tax Revenue	20,000	0	0	0	0	0	0	0
4410 Miscellaneous Fees	3,211	3,026	3,100	658	3,000	3,000	3,000	0
Total Revenues	23,211	3,026	3,100	658	3,000	3,000	3,000	0
Expenditures:								
6110 Productive Wages	829,021	802,953	872,106	385,763	872,429	907,058	907,058	0
6121 Overtime Wages-Productive	3,128	2,605	3,000	152	2,850	3,000	3,000	0
6140 FICA	63,559	60,531	66,946	28,807	66,958	69,619	69,619	0
6150 Retirement	49,510	47,990	58,494	25,122	60,074	61,283	61,283	0
6160 Insurance Benefits	211,342	210,826	233,350	116,911	233,329	236,309	236,309	0
6170 Other Compensation	388	323	323	162	323	323	323	0
6210 Professional Services	22,355	(7,116)	0	0	0	17,280	17,280	0
6221 Telephone Services	3,169	2,698	4,648	2,070	4,175	4,240	4,240	0
6240 Repair & Maintenance Serv	19,390	24,746	21,600	16,291	20,442	21,600	21,600	0
6310 Office Supplies	46,613	35,832	35,800	19,059	36,100	37,400	37,400	0
6320 Publications/Dues/Supscription	275	25	0	0	525	1,365	1,365	0
6330 Travel	398	1,268	70	691	1,050	1,000	1,000	0
6340 Operating Supplies	0	514	0	0	0	0	0	0
6420 Training Expense	7,787	9,137	7,000	6,125	12,050	7,000	7,000	0
6533 Equipment Lease	7,607	6,293	8,220	2,277	6,500	10,832	10,832	0
6800 Cost Allocations	(122,069)	(116,356)	(123,000)	(67,950)	(122,449)	(89,055)	(89,055)	0
Total Expenditures	1,142,473	1,082,269	1,188,557	535,480	1,194,358	1,289,254	1,289,254	0
 COUNTY SHARE	 (1,119,262)	 (1,079,243)	 (1,185,457)	 (534,822)	 (1,191,358)	 (1,286,254)	 (1,286,254)	 0

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

FE FINANCE COMM
05 FINANCE DEPARTMENT

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1520 SECTION 125 FLEXIBLE SPENDING								
Revenues:								
4530 Charges-Other County Dept	123,255	70,964	130,000	0	0	130,000	130,000	0
4690 Misc General Revenue	15,600	13,418	0	5,353	8,000	0	0	0
Total Revenues	138,855	84,382	130,000	5,353	8,000	130,000	130,000	0
Expenditures:								
6210 Professional Services	22,025	20,318	25,000	10,000	22,000	22,000	22,000	0
Total Expenditures	22,025	20,318	25,000	10,000	22,000	22,000	22,000	0
 COUNTY SHARE	 116,830	 64,064	 105,000	 (4,647)	 (14,000)	 108,000	 108,000	 0

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

FE FINANCE COMM
05 FINANCE DEPARTMENT

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1530 AUDITING & SPECIAL ACCOUNTING								
Revenues:								
Total Revenues	0	0	0	0	0	0	0	0
Expenditures:								
6210 Professional Services	0	0	10,500	10,750	10,750	6,000	6,000	0
6213 Financial Services	100,860	79,540	104,500	57,769	83,500	83,500	83,500	0
Total Expenditures	100,860	79,540	115,000	68,519	94,250	89,500	89,500	0
 COUNTY SHARE	 (100,860)	 (79,540)	 (115,000)	 (68,519)	 (94,250)	 (89,500)	 (89,500)	 0

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

FE FINANCE COMM
05 FINANCE DEPARTMENT

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>
Total For Location: FINANCE DEPARTMENT	(1,103,292)	(1,094,719)	(1,195,457)	(607,988)	(1,299,608)	(1,267,754)	(1,267,754)	0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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>
1430 INFORMATION TECHNOLOGY								
Revenues:								
4150 Sales Tax Revenue	971,692	990,622	108,591	0	30,000	0	0	0
4410 Miscellaneous Fees	550	0	1,900	0	0	0	0	0
4520 Intergov Charges-Municipality	0	48,248	0	1,598	0	0	0	0
4530 Charges-Other County Dept	4,446,588	3,966,550	4,816,315	2,073,224	3,093,235	3,786,956	3,786,956	0
4690 Misc General Revenue	32,604	0	0	0	0	0	0	0
4700 Transfer In	110,413	0	749,686	0	131,033	0	0	0
Total Revenues	5,561,847	5,005,420	5,676,492	2,074,822	3,254,268	3,786,956	3,786,956	0
Expenditures:								
6110 Productive Wages	2,229,255	2,825,174	2,618,370	1,147,672	2,538,593	2,688,042	2,682,124	0
6111 Sick Leave Pay	(2,350)	0	0	0	0	0	0	0
6112 Vacation Pay	(3,010)	0	0	0	0	0	0	0
6113 Holiday Pay	(3,735)	0	0	0	0	0	0	0
6121 Overtime Wages-Productive	63,938	52,024	22,500	10,970	5,077	0	0	0
6122 Overtime Wages-Comp	(4,533)	0	0	0	0	0	0	0
6140 FICA	190,906	201,431	201,723	87,383	201,723	205,635	205,182	0
6150 Retirement	158,738	177,136	180,409	78,261	180,409	185,042	184,640	0
6160 Insurance Benefits	507,516	528,335	548,975	276,211	548,974	550,319	550,319	0
6170 Other Compensation	1,107	1,056	1,056	528	1,056	1,056	1,056	0
6210 Professional Services	668,849	624,346	1,272,402	529,704	1,202,193	638,796	638,796	0
6213 Financial Services	2,895	3,200	2,909	0	2,909	2,909	2,909	0
6221 Telephone Services	223,233	305,965	137,008	58,353	134,508	104,780	104,780	0
6240 Repair & Maintenance Serv	169,402	104,217	122,303	70,143	92,783	85,504	85,504	0
6242 Machinery & Equip R&M	67,877	359,975	138,330	44,032	138,330	0	0	0
6249 Sundry Repair & Maint	1,248,575	1,711,995	2,711,073	1,504,663	2,201,557	2,010,834	2,013,834	0
6310 Office Supplies	12,777	5,263	6,545	4,725	5,200	1,750	1,750	0
6320 Publications/Dues/Supscription	369	180	600	189	600	600	600	0
6330 Travel	6,041	11,986	1,200	4,999	6,199	4,075	4,075	0
6340 Operating Supplies	36,730	24,488	16,500	4,321	16,000	5,000	5,000	0
6420 Training Expense	41,061	57,718	129,855	34,187	115,205	32,908	32,908	0
6470 Non Capital Outlay	20,088	25,737	95,890	6,011	6,041	101,282	101,282	0
6510 Insurance Expense	27,614	34,160	32,032	0	32,032	32,032	32,032	0
6532 Building/Office Lease	0	96,833	186,241	57,369	155,784	175,505	175,505	0
6533 Equipment Lease	0	84,437	130,000	39,751	120,000	111,251	111,251	0
6540 Depreciation	272,386	259,956	0	0	0	0	0	0
6710 Equipment/Furniture	2,101,883	1,702,677	1,145,623	647,848	189,560	503,000	503,000	0
6720 Capital Improvements	0	(359,975)	0	0	0	0	0	0
6800 Cost Allocations	(384,169)	(74,481)	0	0	0	0	0	0
6910 Losses	150,822	0	0	0	0	0	0	0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
Total Expenditures	7,804,265	8,763,833	9,701,544	4,607,320	7,894,734	7,440,320	7,436,547	0
 COUNTY SHARE	 (2,242,418)	 (3,758,413)	 (4,025,052)	 (2,532,498)	 (4,640,466)	 (3,653,364)	 (3,649,591)	 0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1434 Security Team								
Expenditures:								
6110 Productive Wages	0	0	0	0	0	31,044	0	0
6210 Professional Services	0	0	0	0	0	173,880	173,880	0
6249 Sundry Repair & Maint	0	0	0	0	0	4,658	4,658	0
6330 Travel	0	0	0	0	0	788	788	0
6420 Training Expense	0	0	0	0	0	5,000	500	0
Total Expenditures	0	0	0	0	0	215,370	179,826	0
COUNTY SHARE	0	0	0	0	0	(215,370)	(179,826)	0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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>
1438 LAW RECORDS								
Revenues:								
4150 Sales Tax Revenue	0	33,076	0	0	0	0	0	0
4520 Intergov Charges-Municipality	0	0	0	174	0	0	0	0
4700 Transfer In	0	0	18,076	0	0	0	0	0
Total Revenues	0	33,076	18,076	174	0	0	0	0
Expenditures:								
6110 Productive Wages	85,254	114,006	311,067	174,771	311,067	411,116	411,116	0
6121 Overtime Wages-Productive	8,845	6,488	0	8,640	0	0	0	0
6140 FICA	7,202	8,985	23,797	13,814	23,797	31,450	31,450	0
6150 Retirement	6,067	7,915	21,464	12,624	21,464	28,573	28,573	0
6160 Insurance Benefits	33,535	33,582	74,605	37,432	74,605	96,768	96,768	0
6221 Telephone Services	0	563	600	161	600	600	600	0
6240 Repair & Maintenance Serv	98,072	99,056	100,092	100,092	100,092	142,896	142,896	0
6249 Sundry Repair & Maint	0	322,207	374,251	338,677	356,175	393,837	393,837	0
6320 Publications/Dues/Supscription	0	0	175	0	175	175	175	0
6330 Travel	745	187	0	426	426	0	0	0
6420 Training Expense	0	233	13,500	13,250	13,500	4,000	4,000	0
6710 Equipment/Furniture	116,076	0	0	0	0	0	0	0
Total Expenditures	355,796	593,222	919,551	699,887	901,901	1,109,415	1,109,415	0
COUNTY SHARE	(355,796)	(560,146)	(901,475)	(699,713)	(901,901)	(1,109,415)	(1,109,415)	0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1440 GENERAL LEDGER UPGRADE								
Revenues:								
Total Revenues	0	0	0	0	0	0	0	0
Expenditures:								
Total Expenditures	0	0	0	0	0	0	0	0
COUNTY SHARE	0	0	0	0	0	0	0	0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1444 IT CAPITAL PROJECTS								
Revenues:								
4150 Sales Tax Revenue	225,000	440,850	682,000	0	662,000	0	0	0
4700 Transfer In	0	0	490,172	0	490,172	0	0	0
Total Revenues	225,000	440,850	1,172,172	0	1,152,172	0	0	0
Expenditures:								
6210 Professional Services	45,000	84,242	27,333	0	27,333	0	0	0
6221 Telephone Services	7,348	27,824	27,800	0	27,800	0	0	0
6470 Non Capital Outlay	0	86,940	86,940	86,940	86,940	0	0	0
6710 Equipment/Furniture	303,774	123,022	1,030,099	371,279	1,010,099	0	0	0
6800 Cost Allocations	(52,689)	(20,601)	0	0	0	0	0	0
Total Expenditures	303,433	301,427	1,172,172	458,219	1,152,172	0	0	0
 COUNTY SHARE	 (78,433)	 139,423	 0	 (458,219)	 0	 0	 0	 0

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

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

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 <u>Department Request</u>	2025 <u>Admin Recommends</u>	County Board <u>Approved</u>
Total For Location: INFORMATION TECHNOLOGY	(2,676,647)	(4,179,136)	(4,926,527)	(3,690,430)	(5,542,367)	(4,978,149)	(4,938,832)	0

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

FE FINANCE COMM
14 COUNTY CLERK

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>
1410 COUNTY CLERK								
Revenues:								
4220 State Aid	0	9,817	0	0	0	0	0	0
4350 Licenses	49,775	53,010	54,600	22,035	52,000	52,000	52,000	0
4410 Miscellaneous Fees	143,337	162,191	152,650	53,986	127,100	134,600	134,600	0
Total Revenues	193,112	225,018	207,250	76,021	179,100	186,600	186,600	0
Expenditures:								
6110 Productive Wages	224,077	229,711	269,701	119,649	264,701	300,362	300,362	0
6121 Overtime Wages-Productive	4,394	1,892	2,000	1,007	2,000	1,000	1,000	0
6140 FICA	17,450	17,373	20,785	8,930	20,785	22,978	22,978	0
6150 Retirement	14,621	15,709	18,355	8,135	18,355	20,875	20,875	0
6160 Insurance Benefits	66,825	66,968	83,996	41,656	83,996	96,854	96,854	0
6170 Other Compensation	91	83	83	42	83	83	83	0
6221 Telephone Services	2,823	2,219	3,200	1,582	3,200	2,900	2,900	0
6310 Office Supplies	17,878	30,059	20,125	7,975	16,900	16,675	16,675	0
6320 Publications/Dues/Supscription	125	229	125	125	125	125	125	0
6330 Travel	0	267	0	24	0	0	0	0
6420 Training Expense	2,893	1,251	2,600	524	2,500	2,000	2,000	0
Total Expenditures	351,177	365,761	420,970	189,649	412,645	463,852	463,852	0
 COUNTY SHARE	 (158,065)	 (140,743)	 (213,720)	 (113,628)	 (233,545)	 (277,252)	 (277,252)	 0

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

FE FINANCE COMM
14 COUNTY CLERK

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>
1411 ELECTIONS								
Revenues:								
4410 Miscellaneous Fees	67	129	0	20	0	0	0	0
4520 Intergov Charges-Municipality	33,900	25,530	35,000	19,834	36,000	26,000	26,000	0
Total Revenues	33,967	25,659	35,000	19,854	36,000	26,000	26,000	0
Expenditures:								
6210 Professional Services	1,018	463	850	325	890	475	475	0
6221 Telephone Services	4,549	1,533	3,200	283	1,000	800	800	0
6240 Repair & Maintenance Serv	4,060	4,180	4,275	0	4,275	4,890	4,890	0
6249 Sundry Repair & Maint	26,000	27,300	28,700	27,681	30,780	30,780	30,780	0
6310 Office Supplies	93,803	39,728	125,000	32,530	125,000	48,500	48,500	0
6320 Publications/Dues/Supscription	379	200	410	317	434	434	434	0
6420 Training Expense	0	773	2,700	188	1,500	2,000	2,000	0
6460 Program Expenses	489	0	0	308	0	0	0	0
6710 Equipment/Furniture	0	15,875	0	0	0	0	0	0
Total Expenditures	130,298	90,052	165,135	61,632	163,879	87,879	87,879	0
 COUNTY SHARE	 (96,331)	 (64,393)	 (130,135)	 (41,778)	 (127,879)	 (61,879)	 (61,879)	 0

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

FE FINANCE COMM
14 COUNTY CLERK

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>
Total For Location: COUNTY CLERK	(254,396)	(205,136)	(343,855)	(155,406)	(361,424)	(339,131)	(339,131)	0

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

FE FINANCE COMM
15 TREASURER'S OFFICE

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>
1540 COUNTY TREASURER								
Revenues:								
4100 Property Taxes	77,751	1,179,839	25,000	23,132	23,573	25,000	25,000	0
4110 Retained Sales Tax	120	121	128	73	133	130	130	0
4190 Interest on Taxes	1,664,612	1,390,652	1,400,000	559,573	1,400,000	1,400,000	1,400,000	0
4390 Other Reg&Compliance Fees	62,176	62,934	10,000	4,690	27,335	15,000	20,000	0
4410 Miscellaneous Fees	58,676	58,283	56,000	54,536	58,127	56,000	58,000	0
4630 Interest Revenue	(975,264)	4,721,895	2,000,000	1,685,318	2,000,000	2,000,000	4,000,000	0
4690 Misc General Revenue	123,787	5,088	3,200	2,355	3,200	3,150	3,150	0
Total Revenues	1,011,858	7,418,812	3,494,328	2,329,677	3,512,368	3,499,280	5,506,280	0
Expenditures:								
6110 Productive Wages	217,444	232,058	253,792	121,809	253,792	262,770	262,770	0
6121 Overtime Wages-Productive	18	6	300	89	300	300	300	0
6140 FICA	16,646	17,524	19,438	9,153	19,438	20,125	20,125	0
6150 Retirement	13,724	15,352	16,963	6,823	16,963	16,709	16,709	0
6160 Insurance Benefits	67,501	71,793	74,762	37,172	74,762	77,563	77,563	0
6170 Other Compensation	160	94	100	50	50	100	100	0
6210 Professional Services	1,543	1,590	1,600	808	1,600	1,600	1,600	0
6221 Telephone Services	2,442	1,914	4,317	1,586	4,017	3,120	3,120	0
6240 Repair & Maintenance Serv	343	371	200	258	500	500	500	0
6310 Office Supplies	14,018	14,827	18,800	9,254	18,000	19,300	19,300	0
6320 Publications/Dues/Supscription	100	100	125	0	125	525	525	0
6330 Travel	1,297	1,635	1,800	298	1,800	1,900	1,900	0
6420 Training Expense	325	405	600	350	600	600	600	0
6490 Other Supplies	20,069	27,743	30,000	14,021	30,000	30,000	30,000	0
Total Expenditures	355,630	385,412	422,797	201,671	421,947	435,112	435,112	0
COUNTY SHARE	656,228	7,033,400	3,071,531	2,128,006	3,090,421	3,064,168	5,071,168	0

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

FE FINANCE COMM
15 TREASURER'S OFFICE

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1541 TAX DEED EXPENSE								
Revenues:								
4620 Sale of County Property	318,841	453,336	50,000	0	50,000	50,000	0	0
Total Revenues	318,841	453,336	50,000	0	50,000	50,000	0	0
Expenditures:								
6490 Other Supplies	(12,680)	(29,862)	65,000	3,982	65,000	65,000	0	0
Total Expenditures	(12,680)	(29,862)	65,000	3,982	65,000	65,000	0	0
 COUNTY SHARE	 331,521	 483,198	 (15,000)	 (3,982)	 (15,000)	 (15,000)	 0	 0

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

FE FINANCE COMM
15 TREASURER'S OFFICE

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1542 PERSONAL PROPERTY TAX REDEMPT.								
Expenditures:								
6490 Other Supplies	29,282	0	0	0	0	0	0	0
Total Expenditures	29,282	0	0	0	0	0	0	0
COUNTY SHARE	(29,282)	0	0	0	0	0	0	0

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

FE FINANCE COMM
15 TREASURER'S OFFICE

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>
Total For Location: TREASURER'S OFFICE	958,467	7,516,598	3,056,531	2,124,024	3,075,421	3,049,168	5,071,168	0

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

FE FINANCE COMM
17 REGISTER OF DEEDS

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>
1710 REGISTER OF DEEDS								
Revenues:								
4410 Miscellaneous Fees	1,145,133	1,093,360	1,002,500	564,809	1,068,500	1,061,600	1,081,600	0
4620 Sale of County Property	5,080	3,430	5,000	3,515	6,000	3,400	3,400	0
Total Revenues	1,150,213	1,096,790	1,007,500	568,324	1,074,500	1,065,000	1,085,000	0
Expenditures:								
6110 Productive Wages	341,129	343,798	365,013	155,900	340,000	373,533	373,533	0
6121 Overtime Wages-Productive	195	18	1,500	0	100	500	500	0
6140 FICA	25,939	25,967	28,038	11,791	25,000	28,614	28,614	0
6150 Retirement	22,245	23,327	24,311	10,757	23,000	24,623	24,623	0
6160 Insurance Benefits	114,584	114,722	119,531	59,521	114,027	123,987	123,987	0
6170 Other Compensation	174	146	146	73	146	146	146	0
6221 Telephone Services	2,412	1,766	3,981	1,454	3,000	2,400	2,400	0
6240 Repair & Maintenance Serv	0	919	950	965	965	1,000	1,000	0
6310 Office Supplies	15,318	13,741	15,400	7,114	13,551	14,300	14,300	0
6330 Travel	0	0	0	0	0	1,000	1,000	0
6420 Training Expense	1,770	2,876	3,000	784	3,000	2,000	2,000	0
Total Expenditures	523,766	527,280	561,870	248,359	522,789	572,103	572,103	0
 COUNTY SHARE	 626,447	 569,510	 445,630	 319,965	 551,711	 492,897	 512,897	 0

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

FE FINANCE COMM
17 REGISTER OF DEEDS

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</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1715 ROD REDACTION PROJECT								
Revenues:								
Total Revenues	0	0	0	0	0	0	0	0
Expenditures:								
6210 Professional Services	26,968	26,916	0	0	0	0	0	0
Total Expenditures	26,968	26,916	0	0	0	0	0	0
COUNTY SHARE	(26,968)	(26,916)	0	0	0	0	0	0

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

FE FINANCE COMM
17 REGISTER OF DEEDS

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>
Total For Location: REGISTER OF DEEDS	599,479	542,594	445,630	319,965	551,711	492,897	512,897	0

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

FE FINANCE COMM
19 ALL OTHER GENERAL GOVERNMENT

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>
1980 ARPA Funding								
Revenues:								
4210 Federal Aid	7,811,484	4,348,533	7,127,338	0	6,694,658	757,724	757,724	0
4220 State Aid	0	0	2,000,000	0	2,000,000	0	0	0
4620 Sale of County Property	0	3,491	0	0	0	0	0	0
4630 Interest Revenue	(20,365)	20,365	0	0	0	0	0	0
4640 Fund Balance	0	0	36,000	0	2,500	5,886	5,886	0
4690 Misc General Revenue	(445,049)	0	0	0	0	0	0	0
Total Revenues	7,346,070	4,372,389	9,163,338	0	8,697,158	763,610	763,610	0
Expenditures:								
6210 Professional Services	1,992,979	965,785	463,271	212,494	572,785	763,610	763,610	0
6212 Legal Services	128,277	167,722	148,000	69,406	148,000	0	0	0
6217 Medical Services	23,719	0	0	0	0	0	0	0
6219 Other Professional Services	102,072	102,072	0	0	0	0	0	0
6310 Office Supplies	49,488	61,223	36,000	5,021	6,516	0	0	0
6340 Operating Supplies	10,000	20,000	0	0	0	0	0	0
6400 Medical Supplies	176,281	0	0	0	0	0	0	0
6430 Recreational Supplies	435,111	551,632	(1,465,573)	892,097	1,267,000	0	0	0
6460 Program Expenses	506,681	3,040,722	7,674,841	640,973	7,195,973	0	0	0
6490 Other Supplies	(445,049)	(1,232,767)	(411,689)	0	(411,689)	0	0	0
6710 Equipment/Furniture	986,619	675,634	6,300,545	1,021,797	7,464,059	0	0	0
6720 Capital Improvements	0	0	98,516	0	0	0	0	0
6750 Right of Way Acquisition	3,400,260	0	0	0	0	0	0	0
6950 Contributions	0	0	500,000	0	500,000	0	0	0
Total Expenditures	7,366,438	4,352,023	13,343,911	2,841,788	16,742,644	763,610	763,610	0
COUNTY SHARE	(20,368)	20,366	(4,180,573)	(2,841,788)	(8,045,486)	0	0	0

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

FE FINANCE COMM
19 ALL OTHER GENERAL GOVERNMENT

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>
Total For Location: ALL OTHER GENERAL GOVERNMENT	(20,368)	20,366	(4,180,573)	(2,841,788)	(8,045,486)	0	0	0

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

FE FINANCE COMM
19 ALL OTHER GENERAL GOVERNMENT

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>
TOTAL FOR FINANCE COMM	(2,496,757)	2,600,567	(7,144,251)	(4,851,623)	(11,621,753)	(3,042,969)	(961,652)	0