

Finance Committee

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CHARTER
FINANCE DEPARTMENT

2024

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, Federal and State laws.

- a. Inputs payroll data in a timely basis to insure 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.

PERSONNEL SUMMARY

FINANCE DEPARTMENT

PERSONNEL - FULL TIME EQUIVALENT

TITLE	2023 CURRENT	2024 ADMIN REC	INCREASE/ (DECREASE)
Finance Director	1.0	1.0	0.0
Assistant Finance Director	1.0	1.0	0.0
Application Support Specialist	1.0	1.0	0.0
Purchasing Supervisor	1.0	1.0	0.0
Purchasing Services Assistant	1.0	1.0	0.0
Payroll Supervisor	1.0	1.0	0.0
Payroll Specialist	1.8	1.8	0.0
Printing Services Coordinator	0.7	0.7	0.0
Accountant	1.0	1.0	0.0
Sr Account Specialist	1.0	1.0	0.0
Account Specialist I	1.0	1.0	0.0
Administrative Professional II	1.0	1.0	0.0
Total	12.5	12.5	0.0

TYPE OF REQUEST	ORIGINAL POSITION / FROM	NEW POSITION / TO	DEPT REQ	ADMIN REC
-	-	-	-	-

FINANCIAL SUMMARY

FINANCE DEPARTMENT

2024

<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	3,100	3,100
Total Revenues	<hr/> \$3,100	<hr/> \$3,100
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$875,106	\$875,106
Fringe Benefits	359,113	359,113
Operational	77,338	77,338
Capital Outlay	0	0
Allocation of Services	(123,000)	(123,000)
Total Expenditures	<hr/> \$1,188,557	<hr/> \$1,188,557
<u>PROPERTY TAX LEVY</u>	\$1,185,457	\$1,185,457

ADMINISTRATOR'S COMMENTS

FINANCE DEPARTMENT

2024

Budget Highlights

Revenue

- The department is budgeting \$3,100 in fees in 2024, an increase of \$100 or 3.3% from the prior year.

Expenditures

- The Telephone account is budgeted to increase by \$1,516 or 54.1% due to a change in the telephone charge methodology.
- Training Expense is budgeted at \$7,000, an increase of \$3,000 or 75.0% due to staff attending the Ceridian conference related to the new payroll/human resources software application implemented in 2023.
- Cost allocations for Dog License and Health Insurance activities are budgeted to decrease by \$4,000 or 33.3% due to recent staff retirements resulting in replacement staff with lower wages.
- In the Central Duplicating cost center:
 - Repair and Maintenance Services is budgeted to increase by \$2,000 or 10.5% due to updated projections.
 - Printing & Duplicating is budgeted at \$27,000, no change from the prior year.
- The department contains several cost allocations that total \$103,000 in 2024, a \$3,813 or 3.6% decrease from the prior year, which include:
 - Dog License Fund and Health Insurance Fund accounting duties (\$8,000)

- Rock Haven payroll functions (\$58,000)
- Human Services Department payroll functions (\$37,000)

Personnel

- No personnel changes are requested for 2024.

Summary

- The Finance Department's recommended tax levy is \$1,185,457, an increase of \$56,755 or 5.0% over the prior year.

CHARTER

ROCK COUNTY INFORMATION TECHNOLOGY (ROCKIT) DEPARTMENT

2024

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 addresses 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 that includes 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 include 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.

PERSONNEL SUMMARY

INFORMATION TECHNOLOGY

PERSONNEL - FULL TIME EQUIVALENT

TITLE	2023 CURRENT	2024 ADMIN REC	INCREASE/ (DECREASE)
Information Technology Director	1.0	1.0	0.0
Assistant Director Information Technology	1.0	1.0	0.0
Business Supervisor	1.0	1.0	0.0
IT Infrastructure Supervisor	1.0	1.0	0.0
IT Service Operations Supervisor	1.0	1.0	0.0
Portfolio Administrator	1.0	1.0	0.0
Public Safety Systems Supervisor	1.0	1.0	0.0
IT Enterprise Systems Supervisor	1.0	1.0	0.0
Systems Analyst II	1.0	1.0	0.0
Information Security Program Officer	1.0	1.0	0.0
Deskside Support Specialist Lead	1.0	1.0	0.0
Deskside Support Specialist III-PS	3.0	3.0	0.0
Deskside Support Specialist II	3.0	3.0	0.0
IT Service Support Specialist II	2.0	2.0	0.0
IT Service Support Specialist I	1.0	1.4	0.4
Computer Programmer/Analyst II	2.0	2.0	0.0
Network Engineer II	1.0	1.0	0.0
System Administrator II	1.0	1.0	0.0
IT Data Services Supervisor	1.0	1.0	0.0
Data Solutions Architect	1.0	1.0	0.0
Network Engineer I	3.0	3.0	0.0
Systems Administrator I	2.0	2.0	0.0
Enterprise Desktop Specialist III	1.0	1.0	0.0
Administrative Professional II	1.0	1.0	0.0
Total	33.0	33.4	0.4

PERSONNEL MODIFICATIONS

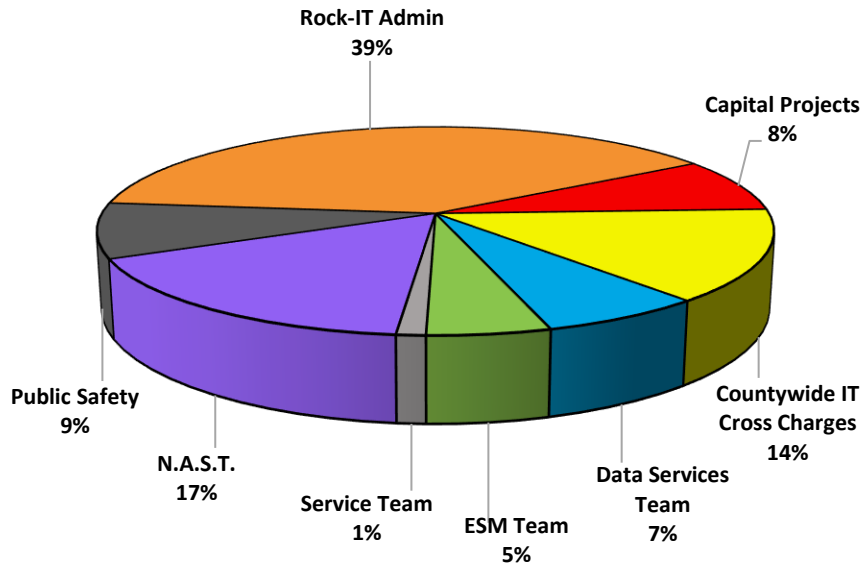
TYPE OF REQUEST	ORIGINAL POSITION / FROM	NEW POSITION / TO	DEPT REQ	ADMIN REC
Create	-	IT Service Support Specialist I (Wage Grid I)	0.4	0.4
Reclassification	IT Service Support Specialist I (Wage Grid I)	IT Service Support Specialist II (Wage Grid J)	1.0	0.0
Reclassification	IT Service Support Specialist I (Wage Grid I)	IT Service Support Specialist II (Wage Grid J)	1.0	0.0

FINANCIAL SUMMARY
INFORMATION TECHNOLOGY
2024

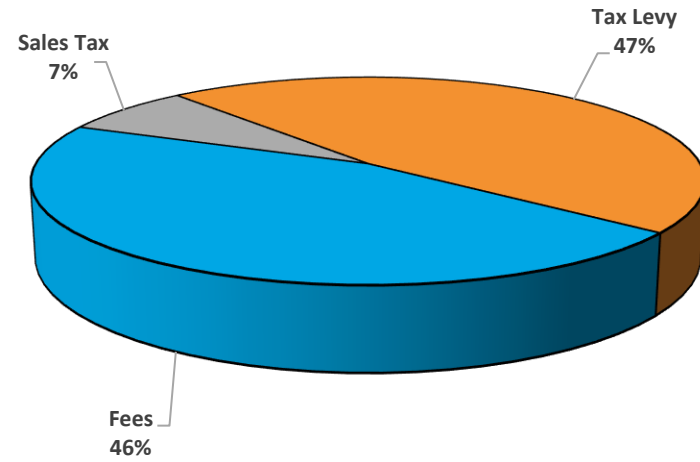
<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	4,816,315	4,816,315
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	682,000	790,591
Fees/ Other	1,900	1,900
Total Revenues	\$5,500,215	\$5,608,806
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$2,958,305	\$2,947,968
Fringe Benefits	1,053,522	1,052,029
Operational	4,918,945	4,888,945
Capital Outlay	1,651,391	1,646,391
Allocation of Services	0	0
Total Expenditures	\$10,582,163	\$10,535,333
<u>PROPERTY TAX LEVY</u>	\$5,081,948	\$4,926,527

2024 BUDGET INFORMATION TECHNOLOGY

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

INFORMATION TECHNOLOGY

2024

Budget Highlights

The department underwent a reorganization of its budget accounts to better match its operations and has made the following changes:

- The account formerly called Telephone is now the Network, Audio-visual, Security and Telephone or NAST operation.
- A new operation of costs transferred out of the main IT account is called Data Services.
- A new operation of costs transferred from the main IT account is called Enterprise Systems Management or ESM.
- A new operation of costs transferred from the main IT account is called Service Team.

The following accounts did not change: IT Administration, Public Safety, Capital Projects and IT Chargeback.

Revenue

- Rock-IT collects revenue from other County departments, based on the number of computers assigned, to fund services. In 2024, \$2,954,120 is budgeted, a decrease of \$131,100 or 4.2% from the prior year.
- In the Network, Audio-visual, Security and Telephone or NAST (formerly called Telephone) Operations account, revenue is collected from other county departments to operate and maintain the telephone system. This revenue is budgeted at \$362,195, an increase of \$93,243 or 34.7% over the prior year.

Expenditures

- The following one-time and capital projects totaling \$790,591 are recommended to be funded by sales tax:

- Laptop purchase and replacement (\$435,000) - The transition to laptops for County employees began during the pandemic as part of the County's remote work and continuity of operations strategy. This multi-year purchase and replacement cycle continues in 2024. This will allow County staff to be flexible in working in their own office, from remote work locations, or collaboratively in shared workspaces.
- Wireless Access Points (\$145,000) - The Information Technology department supports wireless connectivity in county facilities for Internet and computer network access. Wireless access points allow devices that support Wi-Fi to connect to the county's wired network and together they form a wireless local-area network (WAN). As users become increasingly in need of wireless connectivity in areas that were not covered by wireless, The majority of this purchase is for replacing access points that are at the end of their useful life.
- Yubikey Security authentication hardware (\$42,000) - Multifactor authentication (MFA) is a security technology that requires multiple methods of authentication from independent categories of credentials to verify a user's identity for logging into the Rock County computer network and systems. Each County employee needs authentication hardware to utilize MFA. The hardware currently used costs \$25 each and will be at the end of their lifespan in 2024 (they have a two-year lifespan). This project will replace them with a Yubikey model of FOB that has a lifespan of 20+ years at a cost of \$45 each. The return on investment would be reached after four years. During the transition to this model of hardware, some users will continue to authenticate via their cell phones.
- Spillman Flex Servers (\$60,000) - the Spillman Server that hosts the Sheriff's Office main recordkeeping function is five years old and needs to be replaced to keep it under support and update the system as some of the hardware requirements have changed over the years with the software updates. The cost includes having the vendor come on site to help with the replacement and five hours of remote support after installation.
- Veeam Backup Storage for backup site (\$39,791) - additional storage in 2024 for backups.
- Backup Internet Connection (\$49,820) at the Dr. Daniel Hale Williams Rock County Resource Center of which \$30,000 is funded from Sales Tax and \$19,820 from Tax levy. This is needed to ensure functionality of our backup systems.
- Telephone Cisco switches (\$13,800) to upgrade outdated equipment.

- New operational costs of note funded through the tax levy include:
 - Laserfiche Upgrade (\$50,000) to upgrade the County's contract review process application to a newer version as the current version is at the end of life.
 - Email security upgrades (\$97,000) that will maintain security features on the County's email system via Barracuda firewall.
 - IT Asset Management project (\$10,000) to have a consultant develop a plan on inventory IT assets.
- I am recommending that IT enter into a managed services contract with AVI for a dedicated position to support the County's audio/visual (A/V) needs. With an increasing deployment of new meeting rooms with A/V systems to support both in-room and online meetings, the need for support has increased as well. The cost of this contract is \$168,000 in 2024, which is a savings of \$24,825 over the various support costs we would otherwise pay for A/V support.

Personnel

- The department has the following personnel requests:
 - Create 0.4 FTE IT Service Support Specialist I at a cost of \$23,992. This will replace a seasonal position and is recommended.
 - Reclassify 1.0 FTE IT Service Support Specialist I to IT Service Support Specialist II at a cost of \$3,969.
 - Reclassify a 1.0 FTE Service Support Specialist I to IT Service Support Specialist II at a cost of \$7,861.
- Due to the recently completed McGrath job study and available monies for implementing the job study recommendations, the requests for reclassification are denied.

Summary

- The recommended tax levy for Rock-IT is \$4,926,527, which is an increase of \$370,600 or 8.1% compared to the prior year. This increase is partly due to the change in IT services being provided via subscription or license—often in the cloud—in the operational budget, as compared the more prevalent purchase of hardware in prior years that was funded through the sales tax.

CHARTER
COUNTY CLERK'S OFFICE

2024

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.

PERSONNEL SUMMARY

COUNTY CLERK

PERSONNEL - FULL TIME EQUIVALENT

TITLE	2023 CURRENT	2024 ADMIN REC	INCREASE/ (DECREASE)
County Clerk	1.0	1.0	0.0
Deputy County Clerk	1.0	1.0	0.0
Elections Specialist	0.0	1.0	1.0
County Clerk Assistant	2.0	2.0	0.0
Total	4.0	5.0	1.0

PERSONNEL MODIFICATIONS

TYPE OF REQUEST	ORIGINAL POSITION / FROM	NEW POSITION / TO	DEPT REQ	ADMIN REC
Create	Elections Specialist	-	1.0	1.0

FINANCIAL SUMMARY

COUNTY CLERK

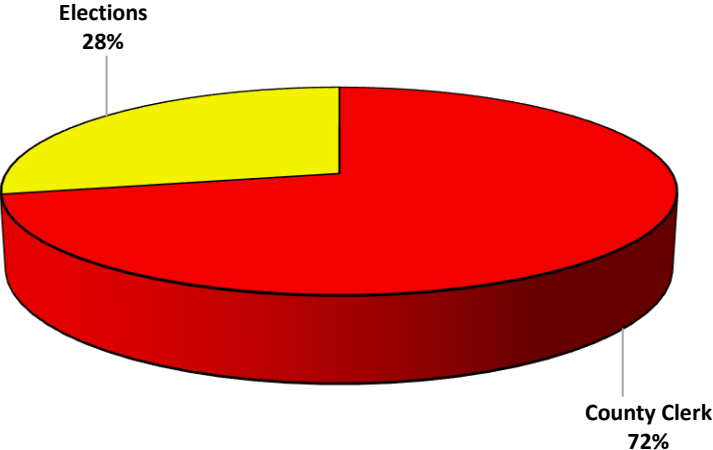
2024

<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	\$35,000	\$35,000
Contributions	\$0	\$0
Fund Balance Applied	\$0	\$0
Transfers In	\$0	\$0
Deferred Financing	\$0	\$0
Sales Tax	\$0	\$0
Fees/Other	<u>\$207,250</u>	<u>\$207,250</u>
Total Revenues	\$242,250	\$242,250
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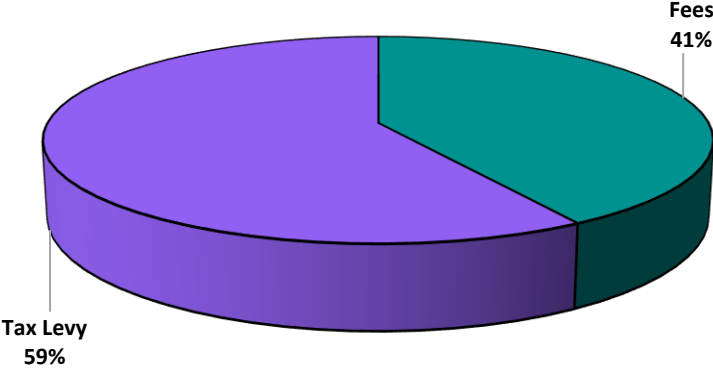
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$271,701	\$271,701
Fringe Benefits	\$123,136	\$123,136
Operational	\$191,268	\$191,268
Capital Outlay	\$0	\$0
Allocation of Services	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$586,105	\$586,105
<u>PROPERTY TAX LEVY</u>	<u>\$343,855</u>	<u>\$343,855</u>

**2024 BUDGET
COUNTY CLERK**

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

COUNTY CLERK

2024

Budget Highlights

Revenue

- Marriage License Fees are projected to be \$54,600 in 2024, a decrease of \$2,275 or 4.0% 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 2024, the County Clerk anticipates issuing 840 marriage licenses, a decrease of 30 licenses or 3.5% less than the prior year.
- Clerk Fees cover public records requests, voter lists, and passport photocopies. The department budgeted in 2024 to receive \$10,000 more in fees, at a total of \$52,000. This is a 23.8% increase over the prior year due primarily to an increase in the passport photo fee from \$15 to \$17. The rate increase is intended to be competitive with other local providers.
- Passport Fees are budgeted at \$90,000 in 2024, an increase of \$2,500 or 2.9% over the prior year. The fee is \$35.00, and the County Clerk projects to process 2,571 passports in 2024.
- Election revenue will increase in 2024 with four elections scheduled, two more than in the prior year. Revenue from municipalities for elections will increase by \$18,000 or 105.9% over the prior year.
- Voter registration services for municipalities are projected to be \$0, a decrease of \$500. In 2023, only three municipalities were having the County Clerk process voter registration. In 2024, the County Clerk expects the remaining municipalities to have the capability to perform this in-house.

Expenditures

- Printing and Duplicating is projected to increase by \$1,275 or 130.8%. This account also covers printing the County Directories, of which the County Clerk currently prints 175 copies.
- Passport postage will increase by \$3,075 or 30.1% to \$13,275 in 2024, due to increased passport activity as noted under the revenue section.
- Due to more elections scheduled in 2024, legal forms/ballot costs are projected to increase by \$80,000 to \$115,000.
- Legal notices in the Elections account will increase by \$3,000, to \$6,000, due to the increase in the number of election-related legal notices as well as the change to a higher-cost newspaper, the Janesville Gazette. 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 Janesville Gazette has a higher circulation than the other major county newspaper, the Beloit Daily News.
- No funds are budgeted in the Capital Assets account, a decrease of \$17,112, as the County Clerk completed the latest upgrade to election equipment to comply with changing federal and/or state standards.
- 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 requests to create a 1.0 FTE Elections Specialist position to assist with what will be a significant election-related workload in 2024. Given the priority and attention on ensuring elections are well run so that the public has confidence in the results, I am recommending this position. The full cost of this request is \$72,220. However, the department anticipates a staff vacancy in 2024, and reductions have been made in the personnel lines in anticipation of this to reduce the overall financial impact. I have asked the County Clerk to reevaluate personnel needs for the 2025 budget.
- \$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 \$213,720, an increase of \$44,376 or 26.2% over the prior year.
- The recommended tax levy for the County Clerk's Elections account is \$130,135, an increase of \$67,737 or 108.6% over the prior year. This is driven by the four-year election cycle.
- Overall, the recommended tax levy for the County Clerk's Office is \$343,855, an increase of \$112,113 or 48.4% over the prior year.

CHARTER
TREASURER'S OFFICE

2024

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 23 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 State and Federal 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.

PERSONNEL SUMMARY

TREASURER

PERSONNEL - FULL TIME EQUIVALENT

TITLE	2023 CURRENT	2024 ADMIN REC	INCREASE/ (DECREASE)
County Treasurer	1.0	1.0	0.0
Deputy County Treasurer	1.0	1.0	0.0
Sr Account Specialist	1.0	1.0	0.0
Account Specialist I	1.0	1.0	0.0
Total	4.0	4.0	0.0

PERSONNEL MODIFICATIONS

TYPE OF REQUEST	ORIGINAL POSITION / FROM	NEW POSITION / TO	DEPT REQ	ADMIN REC
-	-	-	-	-

FINANCIAL SUMMARY

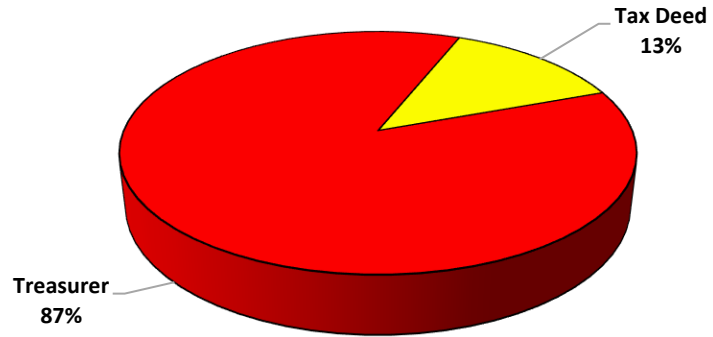
TREASURER'S OFFICE

2024

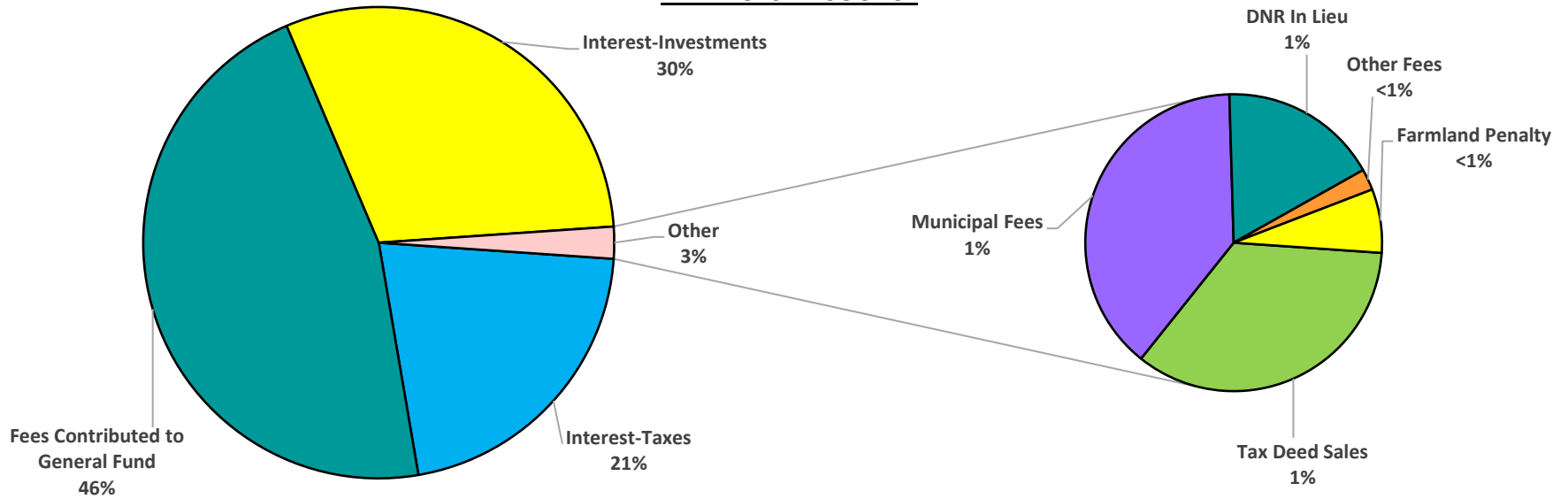
<u>REVENUES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Federal/State	\$0	\$0
Intergovernmental	0	0
Contributions	0	0
Fund Balance Applied	0	0
Transfers In	0	0
Deferred Financing	0	0
Sales Tax	0	0
Fees/ Other	3,294,328	3,544,328
Total Revenues	\$3,294,328	\$3,544,328
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$254,092	\$254,092
Fringe Benefits	111,263	111,263
Operational	122,442	122,442
Capital Outlay	0	0
Allocation of Services	0	0
Total Expenditures	\$487,797	\$487,797
<u>PROPERTY TAX LEVY</u>	(\$2,806,531)	(\$3,056,531)

2024 BUDGET TREASURER

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

TREASURER

2024

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 2024, 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 2024, this amount is budgeted at \$1,400,000 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 2024, this amount is budgeted at \$2,000,000, which is an increase of \$250,000 or 14.3%.
 - The Treasurer's Office charges 23 municipalities a flat fee of \$100 plus \$0.75 per parcel to collect their property taxes.
 - \$56,000 is budgeted in 2024. No change from the prior year.
 - The Treasurer's Office generates revenue by selling tax delinquent properties.
 - In 2024, the net amount is budgeted at \$50,000, a decrease of \$50,000 or 50% from the prior year.

Expenditures

- In the Treasurer's main account, Postage will increase by \$3,000 or 23.1% due to projected higher postal rates and increased delinquent tax correspondence.
- Bank Service Charges in 2024 will be \$30,000, an increase of \$9,000 or 42.9% over the prior year, due in part to charges from the new payroll/human resources software application wire transfers.
- Telephone will increase by \$1,917 or 79.9% due to the new phone charging methodology from the Information Technology Department.

Personnel

- No personnel changes are requested in 2024.

Summary

- The recommended budget contains \$3,056,531 of revenue in excess of expenditures, an increase of \$55,181 or 1.8% 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

2024

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. To 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 that 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. To advise the County on matters affecting the Land Information Office

PERSONNEL SUMMARY

REGISTER OF DEEDS

PERSONNEL - FULL TIME EQUIVALENT

TITLE	2023 CURRENT	2024 ADMIN REC	INCREASE/ (DECREASE)
Register of Deeds	1.0	1.0	0.0
Deputy Register of Deeds	1.0	1.0	0.0
Register of Deeds Specialist	4.8	4.4	(0.4)
Total	6.8	6.4	(0.4)

PERSONNEL MODIFICATIONS

TYPE OF REQUEST	ORIGINAL POSITION / FROM	NEW POSITION / TO	DEPT REQ	ADMIN REC
Delete	Register of Deeds Specialist	-	0.4	0.4

FINANCIAL SUMMARY

REGISTER OF DEEDS

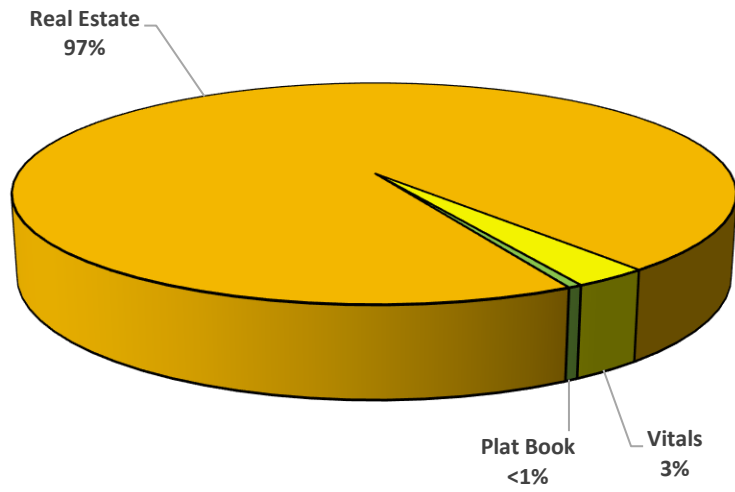
2024

<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	\$982,500	\$1,007,500
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Total Revenues	\$982,500	\$1,007,500

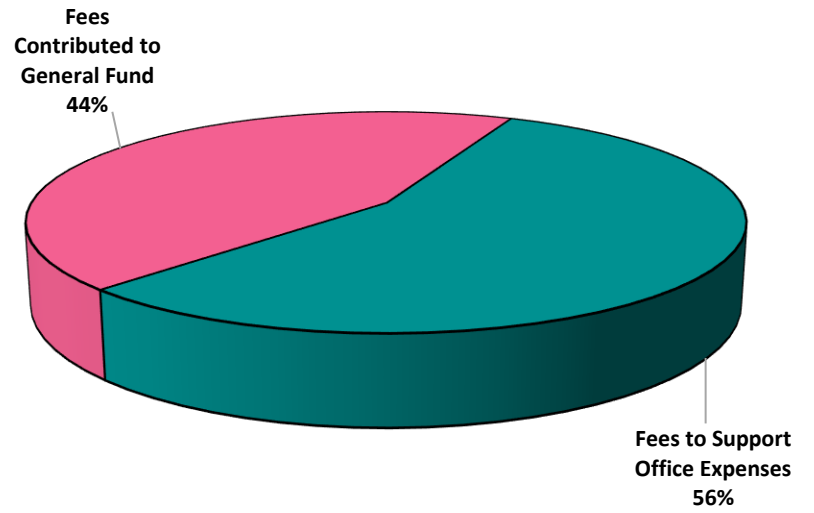
<u>EXPENDITURES</u>	<u>DEPARTMENT REQUEST</u>	<u>ADMINISTRATOR'S RECOMMENDATION</u>
Salaries	\$366,513	\$366,513
Fringe Benefits	\$172,026	\$172,026
Operational	\$23,331	\$23,331
Capital Outlay	\$0	\$0
Allocation of Services	\$0	\$0
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Total Expenditures	\$561,870	\$561,870
 <u>PROPERTY TAX LEVY</u>	 (\$420,630)	 (\$445,630)

**2024 BUDGET
REGISTER OF DEEDS**

EXPENDITURES BY PROGRAM



REVENUES BY SOURCE



ADMINISTRATOR'S COMMENTS

REGISTER OF DEEDS

2024

Budget Highlights

Revenue

- The Real Estate Transfer Fee is based upon \$3 for every \$1,000 of value in a real estate transaction. In 2024, the Register of Deeds' request for this line item is \$510,000, an increase of \$50,000. However, I am recommending \$535,000, an increase of \$75,000 or 16.3%, 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 2024, it is estimated that 21,000 documents will be filed, a decrease of 5,000 or 19.2% from the prior year. Subsequently, \$315,000 is budgeted in 2024, a decrease of \$75,000 or 19.2%.
- Revenue from County Birth Certificate Fees in 2023 will be \$25,000, a decrease of \$3,000 or 10.7% from the prior year.
- Marriage License Certificate Fees will be lower than the 2023 level and are down \$1,000 or 7.7%. State law changed recently to allow individuals born or married in any Wisconsin county to obtain a birth certificate or marriage license certificate in any county's Register of Deeds Office. This continues to have a positive effect on revenue.
- Death Certificate Fees will increase by a combined \$18,000 or 27.7% in 2024, partly because of the Rock County Register of Deeds being more accessible than surrounding counties' offices.
- Plat Book Fees will increase from \$3,000 in 2023 to \$5,000 in 2024 as the two-year update is scheduled in 2024. The fee was increased in June 2022 from \$25 to \$35 to reflect surrounding counties' fee rates.
- As part of a statewide initiative from 2010-2014, the Register of Deeds Office collected an additional \$5 per real estate registry transaction to redact social security numbers on past records. The Office is permitted to carryover unspent funds until the project

is finalized. The Office contracted with a private vendor to complete the work. In 2023, the last of the funds to contract with the outside contractor will be depleted, but the redaction process will be continued by county staff.

Expenditures

- The Telephone account will increase by \$1,181 or 42.2% to reflect new telephone charging methodology from the County's Information Technology Department.
- Postage will decrease by \$2,700 or 31.0% due to the continued increase in e-filing documents that do not require the return document to be mailed.
- Legal Forms will decrease by \$1,400 or 35.0% due to the increase in e-filing activity and less demand for printing on legal paper.
- The Plat Books line item will increase by \$1,500 or 100% as noted in the revenue section.

Personnel

- The department has requested that the current 0.8 FTE Register of Deeds Specialist position be decreased to a 0.4 FTE position. This personnel change is recommended.

Summary

- The recommended budget contains \$445,630 more in revenue than expenditures, which will go toward funding other parts of the County operation. That figure is \$19,077 or 4.5% more than the amount used for this purpose in 2023.

ADMINISTRATOR'S COMMENTS

COMMUNITY AGENCY INITIATIVES

2024

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 the 2024 Recommended Budget, ARPA funding is included for several initiatives.

Expenditures

- For the 2024 budget, Rock County received requests totaling \$366,540 from eight agencies. This is an increase of \$145,775 as compared to the amount approved in the 2023 budget.
- The following is a list of eleven programs in eight nonprofit agencies for which I am recommending funding in 2024, 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 2023, 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 2023.
 - Requested \$42,000 for the Seniors Volunteering for Seniors Program, which is a \$2,000 increase over the 2023 amount. This program includes the "Vets Helping Vets" program that provides rides for veterans to appointments. With the opening of new Veterans Service location, these additional funds can help veterans with any 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 \$70,000 for the CARE House, a \$60,000 increase over the 2023 amount. 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. Given funding challenges experienced by nonprofits during the pandemic, as well as the pandemic's negative effect on vulnerable populations, I am recommending \$60,000 in ARPA funds in addition to the \$10,000 in tax levy that has been provided for several years.
 - Requested \$70,000 for the domestic violence shelter, a \$60,000 increase over the 2023 amount. With a recent loss of funding from other grant agencies, and increased attention on the need to provide safe emergency

housing for victims of violence in our community, I am recommending \$60,000 in ARPA funding in addition to the \$10,000 in tax levy that has been provided for several years.

- 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
 - Family Services originally requested \$10,000 for the domestic violence shelter, the same amount as was provided in 2023. After further conversations about their needs, I am recommending both the \$10,000 in tax levy that has been provided for several years as well as an additional \$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.
 - Requested \$25,000 and recommended \$10,000 for the Sexual Assault Recovery Program (SARP), the same as 2023.
 - 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 2023.
 - 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 \$28,415 and recommending \$22,546 to be disbursed among the County’s several historical societies, the same amount as the 2023 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 2022.
 - 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 \$2,500 for publication of the annual 4-H Fair booklet. I am recommending \$1,500, which is the same as the 2022 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”)
- I am also recommending that \$500,000 in sales tax be used to support the construction of the Woodman’s Sports and Convention Center. Although not considered under the Community Agency Initiatives policy, I am recommending this project be budgeted in this account for improved public visibility. There are several reasons I feel this is an important project for the County to help fund.
 - I believe this is a generational opportunity to address economic development, spur redevelopment along one of the County’s key transportation corridors, and forestall potential blight in one of the County’s urban centers.
 - Despite being located in Janesville, this is a project that will benefit the entire County. I believe the County needs to remain open to being a partner on projects of County-wide importance, regardless of the municipality or district in which they are located. This means not just providing funding to the Woodman’s Center, but considering future projects throughout Rock County that are impactful beyond political and geographic boundaries.

- Estimates of economic impact include increased permanent full- and part-time jobs, temporary construction jobs, and increased sales tax collections that will provide a return greater than the County's sales tax investment over time,
- Communities must continue to create amenities that attract workers and families if they want to remain competitive in today's challenging demographic and labor market environment. Providing enhanced opportunities for organized youth sports also contributes to the health the community's youth, which supports public health goals. Further, project sponsors and organizations using the facility have committed to reducing barriers to so that families with limited financial resources can participate.
- While providing a higher level of funding could be appropriate, \$500,000 represents a good starting point for discussion. During the 2023 budget deliberations, an amendment was proposed to provide \$2 million to the Woodman's Center project. This amendment failed on a vote of 11-16, with 2 absent. I believe \$500,000 serves as a compromise amount that the Board may find more acceptable. This amount also allows the County to fund its own capital priorities in 2024 and does not negatively impact the ability of the County to provide critical services.

Personnel

- Not applicable

Summary

- The recommended tax levy for the Community Agency Initiatives account is \$222,765, which is an increase of \$2,000 over 2023.
- \$180,000 in ARPA funding is included in the account in 2024.
- \$500,000 in sales tax is included in this account in 2024.

ADMINISTRATOR'S COMMENTS

HEALTH INSURANCE

2024

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
- County employees are subject to paying a premium share, calculated as 10% of the cost the County has identified for various types of coverage. In 2024, these levels and premium costs are as follows for Dean Health Plan/Mercyhealth. Recent figures on the number of employees and total number of people covered under each type shown in parentheses:
 - Single coverage-\$804.90/\$829.50 (308 employees)
 - Employee plus spouse-\$1,770.78/\$1,824.60 (192 employees and 384 total covered lives)
 - Employee plus children-\$1,448.82/\$1,492.80 (170 employees and 473 total covered lives)

- Family coverage-\$2,656.17/\$2,737.00 (455 employees and 1,847 total covered lives)
- If employees complete a sufficient number of activities by participating in the County Health Employee Incentive Program (HEIP), they can eliminate having to pay a premium share. Requirements to have no 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, or participating in various activities planned by the County’s employee-led wellness committee.
- 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, employees are charged 10% of the cost the County has identified for various types of coverage. Currently, 51 County employees who participate in the plan pay a premium share.
- 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 2024 budget, departments will be charged \$18,200 per FTE, an increase of \$1,800 or 11.0% from the amount charged in 2023. This will generate about \$24.5 million in 2024.
- 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 due to the certainty of negotiated multi-year contracts with its vendors. As shown in the table, as of 12/31/2023, the County expects to

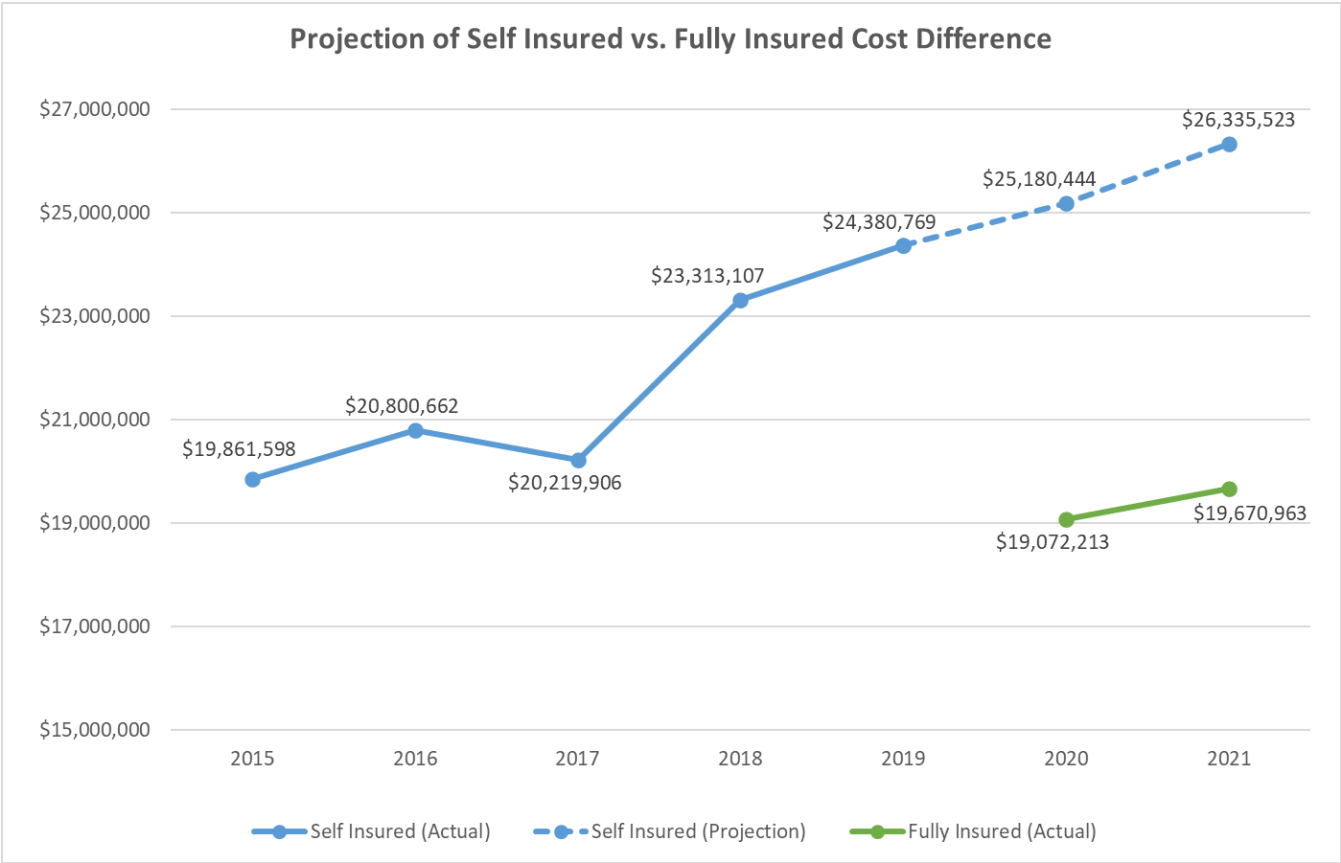
have \$9,134,215 in its health insurance fund. However, based on increasing costs associated with new contracts, beginning in 2024 we will begin to see this amount decrease.

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 Estimate	\$9,134,215

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 rates caps on the costs of these contracts. In 2024, the caps under these contracts mean that the County will not pay more than a 12.5% increase to Mercyhealth and a 10.9% increase to 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. With no changes in 2025, the rate caps on these contracts would be at a maximum of 12.5% for Mercyhealth and 17.9% for Dean Health Plan.
- In 2024, the cost of contracting with these vendors is expected to total \$26,354,756.
- The County experienced significant savings from moving to a fully insured model as compared to what it would have expected to spend had it continued with a self-insured model. As shown in the chart below, moving to a fully insured model saved the County more than \$12.7 million dollars from 2020-2021, when this analysis was completed.



- As health care costs continue to increase, it is expected that the County’s health insurance providers will need to continue to increase what they charge the County for providing coverage. Data indicate that these vendors’ costs of providing coverage to the County exceed the amount the County is being charged, meaning that the vendors have been operating at a loss to provide this coverage.

- In addition to providing more funding through departmental budgets or from the health insurance fund balance, the County can reduce costs by modifying the various costs that employees pay for services (known as changes to the plan design). Using a simplified example, increasing the co-pay employees pay for office visits increases revenue for our health insurance providers, which in turn would reduce the increased cost the County would have to pay under our contracts.
- 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, in 2024 we will engage in discussions with employees about changes to the health insurance program effective in 2025, similar to what was done in 2019 before the transition to a fully insured program. This will likely lead to increased costs for employees, less generous coverage levels, a change in the model, or some combination thereof. Due to the County's current favorable contracts with vendors, making such adjustments in 2024 will not result in savings to the County or to County employees, but rather savings would accrue to our health insurance providers.

Employee's Share of Premium: 10%-however the employee can earn back that 10% with completion of the Rock County Healthy Employee Incentive Program (HEIP)

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

2024

Budget Highlights

- The County Board's Strategic Plan has as one of its goals: 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

- Revenue for the Rock County Employee Recognition program came from vending machine sales commissions of 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, a major expansion of the program is planned to provide a more meaningful employee appreciation culture.
- In 2024, Employee Recognition program revenue comes from:
 - Vending Machine Commission revenue of vending machines in various county-owned facilities. \$2,600 is budgeted in 2024, a decrease of \$3,300 or 55.9% from the prior year based upon historical trends.
 - Fees charged to employees and/or families for participating in Employee Recognition activities, e.g., Janesville Jets, Rotary Gardens, outside vendors providing a group discount to group participation. \$700 is budgeted in 2024 and is the same amount as the prior year.

Expenditures

- Employee Recognition program activities fall under three categories and total \$25,409 in the Sundry account:
 - Employee Years of Service (\$13,900). In 2023, this amount was budgeted at \$4,400.
 - Employees are recognized for their years of service with the County in five-year increments. A brochure of recognition gifts is distributed to eligible employees. Employees with greater longevity can select a wider range of gifts. In 2023, Years of Service Recognition gifts were budgeted at \$4,000 and in 2024, \$7,000 is budgeted, an increase of \$3,000 or 75%. Gifts 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).
 - 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 \$25 is raffled at the event. Punch and cookies have been provided out of the program budget at each event.
 - In 2023 and prior years, the average gift cost \$20.00 (excluding the 1st year pen). In 2024, the average gift will increase by 75% to \$35.00 (excluding the 1st year pen).
 - In 2024, the program proposes to expand:
 - Increase the value of the recognition gifts at each five-year increment, from the average of \$20.00 to an average of \$35.00.
 - Provide a small meal at the event (\$1,300 per event or \$5,200 annualized).
 - Increase the raffle prize at each quarterly event from \$25 to \$50.
 - Provide funds and encourage department-level recognition activities (\$50/department).
 - Events: In 2023, \$2,200 was budgeted. In 2024, \$7,725 is budgeted, an increase of \$5,525 for the following events:

- Family Fun Night is one of the only programs offered through the County that allows family participation. In 2023, \$500 was budgeted. In 2024, \$3,000 is budgeted. Held annually and hosted by the DPW during August (or sometimes in the fall), 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 are provided attendees. The event draws approximately 280 county staff. The annual event attracts an average of three members per county employee for a total of 840 total attendees. The County staff participation represents approximately 20% 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 Skycarp baseball. \$1,700 was budgeted in 2023. \$4,725 is budgeted in 2024, an increase of \$3,025.
- County Picnic is an event that, up to the pandemic, was held annually at each major county facility. Due to cost increase in other programs and the pandemic, this event has not been able to be offered. The event originally was a cookout with department heads serving the lunch meal during the employee's lunch break. It has now evolved into an activity that each building selects, oftentimes a morning beverage and small snack, or a lunch of pizza or deli sandwich with soda/water during the employee lunch period. \$3,783 is budgeted in 2024 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 \$22,109 and represents the first year that tax levy has been budgeted for this program.

ADMINISTRATOR'S COMMENTS

EMPLOYEE WELLNESS

2024

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 earn points that qualify for the health insurance waiver of the 10% premium payment.

Revenue

- Revenue for the Rock County Wellness program comes from:
 - Fees charged to employees and/or families for participating in wellness programs. \$500 is budgeted in 2024 and is same amount as the prior year.
 - A transfer from the County's Health Insurance fund in the amount of \$5,000, the same as the prior year.
 - An additional \$50,000 is budgeted from the Health Insurance Fund to cover employee mental health programming.

Expenditures

- Wellness activities are budgeted in the amount of \$5,000 and cover:
 - Annual Employee Health Fair sponsorship & Coordination that has over 500 county staff participate and includes a variety of County 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, water intake, etc.
- 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.
- In addition to the above, I am recommending an additional \$50,000 be budgeted in 2024 for employee mental health programming. 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. I am asking the Wellness Committee to identify creative and effective ways to support the mental well-being of County staff.

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

2024

Budget Highlights

- Rock County is a party to the national opioid settlements with manufacturers, distributors, and pharmacies. Over 17 years, Rock County is currently 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 \$1,731,991 through 2024.

Expenditures

- In August 2023, 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.
- Initiatives identified in this report that are included in the 2024 budget include the following:
 - \$400,000 to support the establishment of higher-level treatment facilities and options.
 - \$200,000 in one-time grants to establish sober living facilities.
 - \$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.

- \$60,000 to contract for a gap analysis to further define service gaps and long-term service needs. This analysis will be conducted in partnership with Jefferson and Walworth counties in order to evaluate needs on a regional basis.
- \$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 2024 Recommended Budget does not include any personnel funded with opioid settlement funds.

Summary

- Overall, \$906,591 of the County's opioid settlement funds are budgeted for initiatives in 2024.

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

2024

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 30 separate projects. The County Board must take action by December 31, 2024, to allocate those funds to specific purposes. Funds cannot be reallocated to other 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 2024 Recommended Budget includes \$433,695 for projects previously approved by the County Board.
 - Including cost estimates for 2025 and 2026 for projects previously approved, \$29,738,507 has been allocated by the County Board, leaving \$1,991,092 in ARPA funding that has not been allocated.
 - As of the June 30, 2023, federal reporting period, \$18,874,742 of funds that have been allocated by the County Board remain unspent, although agreements are in place to disburse some of these funds.
- There are several projects that will not or are unlikely to expend all of the funding allocated by the County Board. Further, there may be other projects that will not spend all of the funds currently allocated to them. The County Board will have to

evaluate all currently funded projects to determine whether all allocated funds are expected to be spent by December 31, 2026, so reallocations to other projects can occur before December 31, 2024. At some point in 2024, I would anticipate the County Board taking formal action to reallocate any remaining funds.

- In 2024, I am recommending that ARPA funds be spent on several new projects that will promote the well-being of our community. These include the following:
 - \$4.5 million to be allocated through the Rock County Housing Authority for specific projects identified by the County Board to assist private developers in obtaining sufficient capital to build affordable housing. Affordable housing—and housing in general—is one of the most significant challenges in Rock County and throughout Wisconsin. There are current projects in the planning stages that need additional capital support to be viable. Supporting private development would be the quickest and most straightforward method to increase affordable housing units in Rock County.
 - \$750,000 to support the construction and development of Community Action’s new shelter serving Rock and Walworth counties. Supporting a project that is already in the development phase with other dedicated sources of funding and an operational plan by an experienced community organization is the quickest and most effective way to expand emergency housing resources for Rock County residents. While this shelter will be located in Walworth County, approximately 35% of residents of Community Action’s current Twin Oaks homeless shelter in Walworth County are Rock County residents. As such, location should not be a deterrent for Rock County support. The Walworth County Board has already approved \$1.0 million in ARPA funds to support this project. The overall capital campaign for this project is \$6.5 million, including \$4.5 million in construction costs.
 - \$375,000 for resources to provide stability and help prevent negative outcomes for families, including to reduce the likelihood of becoming more involved with Child Protective Services (included in the Human Services Department budget).
 - \$303,373 for the National Alliance on Mental Illness (NAMI)-Rock County to expand services at its new Enrichment Center drop-in site, which it launched with the support of the Human Services Department in 2023 to provide a safe and confidential drop-in environment where members could socialize with peers, join scheduled activities, access resources, and build recovery skills. NAMI requests funding to help it build out, expand services in, and provide transportation to the center for adults living with mental illness. Funding would help purchase a van and fund a part-time driver(s) to transport clients to the Center, purchase furniture and equipment, install new flooring, and expand staff time to provide additional services.

- \$150,000 for the Rock County Anti-Human Trafficking Task Force to expand services to clients. Specific needs of clients include housing and related costs, education and job training, health services (substance use treatment, mental health counseling, and medical and dental services), transportation, and assistance with basic needs. While these funds could be spent sooner, they would be available to be spent through 2026.
- \$120,000 to support operations of domestic violence shelters in Beloit (Family Services) and Janesville (YWCA) (included in the Community Agency Initiatives budget).
- \$60,000 to support the operational costs of the CARE House (included in the Community Agency Initiatives budget).
- I recommend the \$1,758,373 in ARPA funding for the Community Action shelter, domestic violence shelters, CARE House, Anti-Human Trafficking Task Force, NAMI, and Human Services initiatives be funded by the following:
 - \$15,307 in unspent funds from completed ARPA projects.
 - \$1,743,066 that the County Board has not yet allocated.
- I recommend that the \$4.5 million for affordable housing be funded through the following:
 - \$248,026 of the remaining funds the County Board has not yet allocated.
 - \$2,232,570 in unspent funds through the Homelessness Matching Grant Program.
 - \$2,019,404 in unspent funds from the Small Business and Nonprofit Grant Program. Currently, \$4,847,297 remains unspent in this program. Reallocating these funds to affordable housing projects would leave \$2,827,893 available to be spent under this program or reallocated to other programs yet to be determined.
- If the County Board wanted to consider setting aside the same amounts recommended in the 2024 budget for the domestic violence shelters, CARE House, and Human Services initiatives in both 2025 and 2026, which would total \$1.1 million, this would leave \$1,717,893 available to be spent under the Small Business and Nonprofit Grant Program or reallocated to other programs.

- As noted above, the County Board will have to evaluate whether other programs will also have allocated funds unspent by December 31, 2026, so they can be reallocated by December 31, 2024, and not returned to the federal government.

Summary

- Overall, I am recommending \$6,258,373 in new ARPA-funded initiatives be included in the 2024 budget.
 - \$5,703,373 is budgeted in the ARPA account.
 - \$180,000 is included in the Community Agency Initiatives budget.
 - \$375,000 is included in the Human Services Department budget.

Current ARPA Allocation Estimate and Funds Remaining

Project	2021-2023 Budget	6/30/23 Actual	Funds Remaining	Current Status	2024 Budget	2025 Estimate	2026 Estimate	Total Est. Budget
Additional Public Health Staff	677,287	565,901	111,386	Ongoing	43,231	617,195	477,242	1,814,955
HealthNet Dental Equipment/Medication-Assisted Treatment	200,000	200,000	-	Complete	-	-	-	200,000
Adult Out-of-Home Placements	251,341	251,341	-	Complete	-	-	-	251,341
Air Duct Cleaning at YSC	40,000	24,967	15,033	Complete	-	-	-	40,000
Register of Deeds Public Computer Relocation	3,500	3,466	34	Complete	-	-	-	3,500
Sheriff's Office Treatment Coordinator	176,994	101,336	75,658	Ongoing	94,867	94,867	94,867	461,595
Rock Haven Environmental Services Worker	130,407	97,902	32,505	Ongoing	62,554	62,554	62,554	318,069
Community Health Systems Facility Expansion	350,000	350,000	-	Complete	-	-	-	350,000
Small Business and Non-Profit Grant Program	6,000,000	1,152,703	4,847,297	Ongoing	-	-	-	6,000,000
Childcare Grant Program	1,500,000	-	1,500,000	New	-	-	-	1,500,000
Economic Support Bilingual Screener	126,886	62,568	64,318	Ongoing	67,274	67,274	67,274	328,708
Additional Funding for Beloit-Janesville Express	50,557	21,531	29,026	Ongoing	17,769	-	-	68,326
Tenant Legal Aid	296,000	216,611	79,389	Ongoing	148,000	-	-	444,000
Uniquely Wisconsin Tourism Campaign	60,000	60,000	-	Complete	-	-	-	60,000
Service Array for Child Welfare	200,000	200,000	-	Complete	-	-	-	200,000
Warming Shelter Overnight Lodging	105,000	37,261	67,739	Ongoing	-	-	-	105,000
Nokomis Networking Broadband Consulting Services	15,000	5,912	9,088	Ongoing	-	-	-	15,000
Communications Center Capital Projects (Lost Revenue)	942,200	648,642	293,558	Ongoing	-	-	-	942,200
Information Technology Capital Projects (Lost Revenue)	833,662	700,076	133,586	Ongoing	-	-	-	833,662
Land Purchase - New County Park (Lost Revenue)	3,397,009	3,396,769	240	Complete	-	-	-	3,397,009
Groundwater Nitrate Testing and Mitigation Program	100,000	1,237	98,763	Ongoing	-	-	-	100,000
Workforce Development	500,000	59,420	440,580	Ongoing	-	-	-	500,000
Homelessness Prevention Coordinator (2022-2024 cost budgeted in 2022)	278,772	84,133	194,639	Ongoing	-	102,920	102,920	484,612
Broadband Project (Lost Revenue)	3,600,000	-	3,600,000	Ongoing	-	-	-	3,600,000
Reimbursement of Eligible Public Health Payroll Costs from 2021	357,835	357,835	0	Complete	-	-	-	357,835
Transitional Housing Program	3,000,000	-	3,000,000	Ongoing	-	-	-	3,000,000
Homelessness Matching Grant Program	3,000,000	80,788	2,919,212	Ongoing	-	-	-	3,000,000
Rock Haven Operations (Lost Revenue)	1,223,638	-	1,223,638	Ongoing	-	-	-	1,223,638
Fairgrounds Grandstand Roof Replacement	139,057	-	139,057	Ongoing	-	-	-	139,057
Total	27,555,145	8,680,397	18,874,748		433,695	944,810	804,857	29,738,507

Total Funds Remaining for Completed Projects: 15,308

Total Funds Remaining for Ongoing Projects: 18,859,440

Total Budgeted Costs in 2021-2023 27,555,145

Total Anticipated Costs in 2024-2026 2,183,362

Grand Total 29,738,507

Total Unbudgeted Funds 1,991,092

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
05 FINANCE DEPARTMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1500 FINANCIAL SERVICES								
Revenues:								
4150 Sales Tax Revenue	0	20,000	0	0	0	0	0	0
4410 Miscellaneous Fees	3,257	3,211	3,000	1,380	3,100	3,100	3,100	0
Total Revenues	3,257	23,211	3,000	1,380	3,100	3,100	3,100	0
Expenditures:								
6110 Productive Wages	723,482	829,021	854,499	365,626	811,399	872,106	872,106	0
6121 Overtime Wages-Productive	4,931	3,128	7,175	2,111	5,000	3,000	3,000	0
6140 FICA	55,514	63,559	65,918	28,051	62,454	66,946	66,946	0
6150 Retirement	43,416	49,510	54,613	20,855	53,801	58,494	58,494	0
6160 Insurance Benefits	211,208	211,342	211,067	105,105	210,946	233,350	233,350	0
6170 Other Compensation	388	388	323	0	323	323	323	0
6210 Professional Services	0	22,355	0	(7,611)	0	0	0	0
6221 Telephone Services	3,141	3,169	2,960	64	130	4,648	4,648	0
6240 Repair & Maintenance Serv	15,508	19,390	19,600	17,835	24,095	21,600	21,600	0
6249 Sundry Repair & Maint	152	0	0	0	0	0	0	0
6310 Office Supplies	38,965	46,613	35,650	14,945	33,500	35,800	35,800	0
6320 Publications/Dues/Supscription	432	275	460	25	300	0	0	0
6330 Travel	58	398	250	37	70	70	70	0
6420 Training Expense	391	7,787	4,000	2,612	6,000	7,000	7,000	0
6533 Equipment Lease	5,795	7,607	7,000	4,018	8,220	8,220	8,220	0
6800 Cost Allocations	(158,399)	(122,069)	(131,813)	(63,372)	(120,942)	(123,000)	(123,000)	0
Total Expenditures	944,982	1,142,473	1,131,702	490,301	1,095,297	1,188,557	1,188,557	0
 COUNTY SHARE	 (941,725)	 (1,119,262)	 (1,128,702)	 (488,921)	 (1,092,197)	 (1,185,457)	 (1,185,457)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
05 FINANCE DEPARTMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1520 SECTION 125 FLEXIBLE SPENDING								
Revenues:								
4530 Charges-Other County Dept	118,303	123,255	115,000	70,964	115,000	130,000	130,000	0
4690 Misc General Revenue	0	15,600	0	13,418	0	0	0	0
Total Revenues	118,303	138,855	115,000	84,382	115,000	130,000	130,000	0
Expenditures:								
6210 Professional Services	21,071	22,025	25,000	10,428	25,000	25,000	25,000	0
Total Expenditures	21,071	22,025	25,000	10,428	25,000	25,000	25,000	0
 COUNTY SHARE	 97,232	 116,830	 90,000	 73,954	 90,000	 105,000	 105,000	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
05 FINANCE DEPARTMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</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	8,410	0	8,410	10,500	10,500	0
6213 Financial Services	64,895	100,860	91,590	26,616	91,590	104,500	104,500	0
Total Expenditures	64,895	100,860	100,000	26,616	100,000	115,000	115,000	0
COUNTY SHARE	(64,895)	(100,860)	(100,000)	(26,616)	(100,000)	(115,000)	(115,000)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
05 FINANCE DEPARTMENT

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: FINANCE DEPARTMENT	(909,388)	(1,103,292)	(1,138,702)	(441,583)	(1,102,197)	(1,195,457)	(1,195,457)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1430 INFORMATION TECHNOLOGY								
Revenues:								
4150 Sales Tax Revenue	0	971,692	990,622	0	990,622	0	108,591	0
4410 Miscellaneous Fees	1,300	550	1,900	0	1,900	1,900	1,900	0
4520 Intergov Charges-Municipality	0	0	0	48,248	0	0	0	0
4530 Charges-Other County Dept	3,286,859	4,446,588	4,937,131	111,011	4,837,571	4,816,315	4,816,315	0
4690 Misc General Revenue	0	32,604	0	0	0	0	0	0
4700 Transfer In	0	110,413	753,104	0	0	0	0	0
Total Revenues	3,288,159	5,561,847	6,682,757	159,259	5,830,093	4,818,215	4,926,806	0
Expenditures:								
6110 Productive Wages	1,861,784	2,229,255	2,683,354	1,120,781	2,683,354	2,624,738	2,614,401	0
6111 Sick Leave Pay	0	(2,350)	0	0	0	0	0	0
6112 Vacation Pay	(4,249)	(3,010)	0	0	0	0	0	0
6113 Holiday Pay	(2,147)	(3,735)	0	0	0	0	0	0
6116 Other Wages	(386)	0	0	0	0	0	0	0
6121 Overtime Wages-Productive	53,531	63,938	22,500	12,136	22,500	22,500	22,500	0
6122 Overtime Wages-Comp	(4,896)	(4,533)	0	0	0	0	0	0
6140 FICA	168,197	190,906	208,604	86,408	208,604	202,513	201,723	0
6150 Retirement	146,267	158,738	182,151	75,103	182,151	181,112	180,409	0
6160 Insurance Benefits	486,691	507,516	523,247	262,863	523,247	548,975	548,975	0
6170 Other Compensation	1,107	1,107	1,056	0	1,056	1,056	1,056	0
6210 Professional Services	367,370	668,849	932,103	248,198	666,758	1,079,791	1,054,791	0
6213 Financial Services	2,757	2,895	2,909	0	2,909	2,909	2,909	0
6217 Medical Services	6,250	0	0	0	0	0	0	0
6221 Telephone Services	179,751	223,233	248,892	131,345	247,170	137,008	137,008	0
6240 Repair & Maintenance Serv	148,389	169,402	155,262	49,361	122,004	122,303	122,303	0
6242 Machinery & Equip R&M	4,210	67,877	488,474	56,275	488,474	0	0	0
6249 Sundry Repair & Maint	1,568,487	1,248,575	2,478,767	1,058,949	1,978,767	2,555,630	2,555,630	0
6310 Office Supplies	3,873	12,777	6,545	3,438	50,200	6,545	6,545	0
6320 Publications/Dues/Supscription	280	369	200	0	180	600	600	0
6330 Travel	2,840	6,041	15,000	7,820	15,000	1,200	1,200	0
6340 Operating Supplies	10,912	36,730	35,260	6,400	20,000	12,500	12,500	0
6420 Training Expense	71,385	41,061	62,050	15,910	62,050	116,605	116,605	0
6470 Non Capital Outlay	36,644	20,088	83,924	21,323	50,000	60,039	60,039	0
6510 Insurance Expense	22,038	27,614	32,032	0	32,032	32,032	32,032	0
6532 Building/Office Lease	0	0	163,628	0	163,628	191,241	186,241	0
6533 Equipment Lease	0	0	130,000	0	130,000	130,000	130,000	0
6540 Depreciation	327,137	272,386	0	0	0	0	0	0
6710 Equipment/Furniture	564,768	2,101,883	1,926,737	601,871	2,478,983	969,391	964,391	0
6800 Cost Allocations	(33,424)	(384,169)	0	0	0	0	0	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
6910 Losses	0	150,822	0	0	0	0	0	0
Total Expenditures	5,989,566	7,804,265	10,382,695	3,758,181	10,129,067	8,998,688	8,951,858	0
 COUNTY SHARE	 (2,701,407)	 (2,242,418)	 (3,699,938)	 (3,598,922)	 (4,298,974)	 (4,180,473)	 (4,025,052)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</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	0	33,076	0	33,076	0	0	0
Total Revenues	0	0	33,076	0	33,076	0	0	0
Expenditures:								
6110 Productive Wages	143,234	85,254	152,832	44,575	152,832	311,067	311,067	0
6121 Overtime Wages-Productive	5,025	8,845	0	2,478	0	0	0	0
6140 FICA	11,354	7,202	11,692	3,494	11,692	23,797	23,797	0
6150 Retirement	10,002	6,067	10,393	2,930	10,393	21,464	21,464	0
6160 Insurance Benefits	42,563	33,535	33,722	16,870	33,726	74,605	74,605	0
6221 Telephone Services	0	0	600	281	600	600	600	0
6240 Repair & Maintenance Serv	97,133	98,072	99,056	99,056	99,056	100,092	100,092	0
6249 Sundry Repair & Maint	299,565	0	358,642	319,683	358,642	356,175	356,175	0
6320 Publications/Dues/Supscription	0	0	175	0	175	175	175	0
6330 Travel	0	745	0	187	187	0	0	0
6420 Training Expense	2,861	0	21,600	80	21,600	13,500	13,500	0
6710 Equipment/Furniture	0	116,076	0	0	0	0	0	0
Total Expenditures	611,737	355,796	688,712	489,634	688,903	901,475	901,475	0
 COUNTY SHARE	 (611,737)	 (355,796)	 (655,636)	 (489,634)	 (655,827)	 (901,475)	 (901,475)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</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:								
6470 Non Capital Outlay	6,234	0	0	0	0	0	0	0
Total Expenditures	6,234	0	0	0	0	0	0	0
COUNTY SHARE	(6,234)	0	0	0	0	0	0	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1444 IT CAPITAL PROJECTS								
Revenues:								
4150 Sales Tax Revenue	361,315	225,000	440,850	0	0	682,000	682,000	0
4700 Transfer In	0	0	247,149	0	0	0	0	0
Total Revenues	361,315	225,000	687,999	0	0	682,000	682,000	0
Expenditures:								
6210 Professional Services	18,361	45,000	152,333	81,925	0	0	0	0
6221 Telephone Services	33,348	7,348	32,097	19,254	32,097	0	0	0
6470 Non Capital Outlay	0	0	148,694	0	0	0	0	0
6710 Equipment/Furniture	209,171	303,774	536,569	44,411	557,170	682,000	682,000	0
6800 Cost Allocations	0	(52,689)	0	0	0	0	0	0
Total Expenditures	260,880	303,433	869,693	145,590	589,267	682,000	682,000	0
 COUNTY SHARE	 100,435	 (78,433)	 (181,694)	 (145,590)	 (589,267)	 0	 0	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
07 INFORMATION TECHNOLOGY

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 <u>Department Request</u>	2024 <u>Admin Recommends</u>	County Board <u>Approved</u>
Total For Location: INFORMATION TECHNOLOGY	(3,218,943)	(2,676,647)	(4,537,268)	(4,234,146)	(5,544,068)	(5,081,948)	(4,926,527)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
14 COUNTY CLERK

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1410 COUNTY CLERK								
Revenues:								
4350 Licenses	46,980	49,775	56,875	22,980	54,925	54,600	54,600	0
4410 Miscellaneous Fees	87,056	143,337	136,940	90,078	156,297	152,650	152,650	0
Total Revenues	134,036	193,112	193,815	113,058	211,222	207,250	207,250	0
Expenditures:								
6110 Productive Wages	182,371	224,077	238,183	101,804	238,183	269,701	269,701	0
6121 Overtime Wages-Productive	2,379	4,394	1,000	1,108	1,000	2,000	2,000	0
6140 FICA	14,114	17,450	18,298	7,856	18,298	20,785	20,785	0
6150 Retirement	11,806	14,621	15,992	6,940	15,992	18,355	18,355	0
6160 Insurance Benefits	50,601	66,825	67,503	33,421	67,503	83,996	83,996	0
6170 Other Compensation	91	91	83	0	83	83	83	0
6221 Telephone Services	2,636	2,823	2,800	284	3,000	3,200	3,200	0
6240 Repair & Maintenance Serv	362	0	0	0	0	0	0	0
6310 Office Supplies	12,049	17,878	16,675	11,388	20,550	20,125	20,125	0
6320 Publications/Dues/Supscription	190	125	125	125	125	125	125	0
6330 Travel	174	0	0	230	0	0	0	0
6420 Training Expense	537	2,893	2,500	564	2,500	2,600	2,600	0
Total Expenditures	277,310	351,177	363,159	163,720	367,234	420,970	420,970	0
 COUNTY SHARE	 (143,274)	 (158,065)	 (169,344)	 (50,662)	 (156,012)	 (213,720)	 (213,720)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
14 COUNTY CLERK

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1411 ELECTIONS								
Revenues:								
4410 Miscellaneous Fees	219	67	100	0	50	0	0	0
4520 Intergov Charges-Municipality	18,225	33,900	17,500	24,027	25,473	35,000	35,000	0
4700 Transfer In	0	0	17,112	0	0	0	0	0
Total Revenues	18,444	33,967	34,712	24,027	25,523	35,000	35,000	0
Expenditures:								
6210 Professional Services	135	1,018	400	463	463	850	850	0
6221 Telephone Services	3,887	4,549	3,510	1,533	2,100	3,200	3,200	0
6240 Repair & Maintenance Serv	0	4,060	4,393	381	4,250	4,275	4,275	0
6249 Sundry Repair & Maint	26,000	26,000	27,715	27,300	28,700	28,700	28,700	0
6310 Office Supplies	26,381	93,803	40,000	34,546	39,500	125,000	125,000	0
6320 Publications/Dues/Supscription	379	379	380	200	410	410	410	0
6420 Training Expense	1,123	0	3,600	6	1,000	2,700	2,700	0
6460 Program Expenses	0	489	0	0	0	0	0	0
6710 Equipment/Furniture	17,888	0	17,112	0	17,112	0	0	0
Total Expenditures	75,793	130,298	97,110	64,429	93,535	165,135	165,135	0
 COUNTY SHARE	 (57,349)	 (96,331)	 (62,398)	 (40,402)	 (68,012)	 (130,135)	 (130,135)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
14 COUNTY CLERK

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 <u>Department Request</u>	2024 <u>Admin Recommends</u>	County Board <u>Approved</u>
Total For Location: COUNTY CLERK	(200,623)	(254,396)	(231,742)	(91,064)	(224,024)	(343,855)	(343,855)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
15 TREASURER'S OFFICE

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1540 COUNTY TREASURER								
Revenues:								
4100 Property Taxes	25,407	77,751	128,476	83,894	84,452	25,000	25,000	0
4110 Retained Sales Tax	121	120	128	60	128	128	128	0
4190 Interest on Taxes	1,396,793	1,664,612	1,400,000	513,008	1,200,000	1,400,000	1,400,000	0
4250 Revenue from Municipalities	71,883	0	0	175,447	175,447	0	0	0
4390 Other Reg&Compliance Fees	40,968	62,176	25,000	8,670	10,000	10,000	10,000	0
4410 Miscellaneous Fees	58,460	58,676	56,000	55,313	57,000	56,000	56,000	0
4630 Interest Revenue	(287,895)	(975,264)	1,750,000	1,423,458	2,300,000	1,750,000	2,000,000	0
4690 Misc General Revenue	2,866	123,787	3,200	704,247	705,635	3,200	3,200	0
Total Revenues	1,308,603	1,011,858	3,362,804	2,964,097	4,532,662	3,244,328	3,494,328	0
Expenditures:								
6110 Productive Wages	207,560	217,444	245,874	100,881	245,874	253,792	253,792	0
6121 Overtime Wages-Productive	0	18	300	0	300	300	300	0
6140 FICA	15,875	16,646	18,832	7,732	18,832	19,438	19,438	0
6150 Retirement	13,658	13,724	16,230	6,488	16,230	16,963	16,963	0
6160 Insurance Benefits	67,753	67,501	71,799	35,803	71,606	74,762	74,762	0
6170 Other Compensation	160	160	94	0	0	100	100	0
6210 Professional Services	1,485	1,543	1,600	795	1,600	1,600	1,600	0
6221 Telephone Services	2,433	2,442	2,400	0	2,400	4,317	4,317	0
6240 Repair & Maintenance Serv	108	343	200	174	200	200	200	0
6310 Office Supplies	21,207	14,018	15,800	11,637	17,600	18,800	18,800	0
6320 Publications/Dues/Supscription	100	100	125	100	100	125	125	0
6330 Travel	510	1,297	1,700	858	1,565	1,800	1,800	0
6420 Training Expense	125	325	500	250	400	600	600	0
6490 Other Supplies	17,958	20,069	21,000	10,558	24,500	30,000	30,000	0
Total Expenditures	348,932	355,630	396,454	175,276	401,207	422,797	422,797	0
 COUNTY SHARE	 959,671	 656,228	 2,966,350	 2,788,821	 4,131,455	 2,821,531	 3,071,531	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
15 TREASURER'S OFFICE

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1541 TAX DEED EXPENSE								
Revenues:								
4620 Sale of County Property	0	318,841	100,000	(14,560)	50,000	50,000	50,000	0
Total Revenues	0	318,841	100,000	(14,560)	50,000	50,000	50,000	0
Expenditures:								
6490 Other Supplies	(2,911)	(12,680)	65,000	2,010	51,000	65,000	65,000	0
Total Expenditures	(2,911)	(12,680)	65,000	2,010	51,000	65,000	65,000	0
 COUNTY SHARE	 2,911	 331,521	 35,000	 (16,570)	 (1,000)	 (15,000)	 (15,000)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
15 TREASURER'S OFFICE

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</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	0	29,282	0	0	0	0	0	0
Total Expenditures	0	29,282	0	0	0	0	0	0
COUNTY SHARE	0	(29,282)	0	0	0	0	0	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
15 TREASURER'S OFFICE

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: TREASURER'S OFFICE	962,582	958,467	3,001,350	2,772,251	4,130,455	2,806,531	3,056,531	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
17 REGISTER OF DEEDS

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1710 REGISTER OF DEEDS								
Revenues:								
4410 Miscellaneous Fees	1,265,806	1,145,133	987,400	550,670	1,032,500	977,500	1,002,500	0
4620 Sale of County Property	2,375	5,080	3,000	1,750	3,000	5,000	5,000	0
Total Revenues	1,268,181	1,150,213	990,400	552,420	1,035,500	982,500	1,007,500	0
Expenditures:								
6110 Productive Wages	327,005	341,129	369,141	151,603	307,000	365,013	365,013	0
6121 Overtime Wages-Productive	26	195	1,500	2	100	1,500	1,500	0
6140 FICA	24,880	25,939	28,354	11,533	23,000	28,038	28,038	0
6150 Retirement	21,696	22,245	25,204	10,237	20,700	24,311	24,311	0
6160 Insurance Benefits	109,050	114,584	114,752	57,206	114,412	119,531	119,531	0
6170 Other Compensation	174	174	146	0	146	146	146	0
6221 Telephone Services	2,781	2,412	2,800	0	2,800	3,981	3,981	0
6240 Repair & Maintenance Serv	850	0	850	0	920	950	950	0
6310 Office Supplies	15,372	15,318	18,100	8,419	15,778	15,400	15,400	0
6420 Training Expense	1,209	1,770	3,000	1,140	3,000	3,000	3,000	0
Total Expenditures	503,043	523,766	563,847	240,140	487,856	561,870	561,870	0
 COUNTY SHARE	 765,138	 626,447	 426,553	 312,280	 547,644	 420,630	 445,630	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
17 REGISTER OF DEEDS

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1715 ROD REDACTION PROJECT								
Revenues:								
4640 Fund Balance	0	0	12,000	0	12,000	0	0	0
4700 Transfer In	0	0	15,031	0	15,031	0	0	0
Total Revenues	0	0	27,031	0	27,031	0	0	0
Expenditures:								
6210 Professional Services	19,826	26,968	27,031	15,304	27,031	0	0	0
Total Expenditures	19,826	26,968	27,031	15,304	27,031	0	0	0
 COUNTY SHARE	 (19,826)	 (26,968)	 0	 (15,304)	 0	 0	 0	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
17 REGISTER OF DEEDS

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: REGISTER OF DEEDS	745,312	599,479	426,553	296,976	547,644	420,630	445,630	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

FE FINANCE COMM
17 REGISTER OF DEEDS

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
TOTAL FOR FINANCE COMM	(2,621,060)	(2,476,389)	(2,479,809)	(1,697,566)	(2,192,190)	(3,394,099)	(2,963,678)	0

Rock County P03 - Budget Preparation Report

As Of: 10/12/2023

CI COMMUNITY INITIATIVES

For Fiscal Year: 2024

191960000 Community Initiatives	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Rcmmndtns</u>	<u>Approved</u>
Revenues:								
41500 County Sales Tax	0	100,000	0	0	0	0	500,000	0
Total Revenues	0	100,000	0	0	0	0	500,000	0
Expenses:								
68030 Allocate to ARPA	0	0	0	0	0	0	(180,000)	0
69510 Healthnet	71,250	57,000	57,000	14,250	57,000	57,000	57,000	0
69513 Heritage Rock County	27,546	22,546	22,546	22,546	22,546	28,415	22,546	0
69514 RSVP-Intergenerational	26,094	26,094	26,094	13,047	26,094	28,000	26,094	0
69515 RSVP-SVS	40,000	40,000	40,000	20,000	40,000	42,000	42,000	0
69516 YWCA-Care House	10,000	10,000	10,000	10,000	10,000	70,000	70,000	0
69517 YWCA-Domestic Violence Shelter	50,000	10,000	10,000	10,000	10,000	70,000	70,000	0
69518 Family Services	10,000	10,000	10,000	10,000	10,000	10,000	70,000	0
69519 CASA	20,000	20,000	28,125	28,125	28,125	28,125	28,125	0
69520 Tourism Council	5,500	5,500	5,500	5,500	5,500	5,500	5,500	0
69523 Fair Board	10,000	1,500	1,500	1,500	1,500	2,500	1,500	0
69525 Humane Society of So Wisconsin	0	100,000	0	0	0	0	0	0
69526 InTouch Outreach	5,000	0	0	0	0	0	0	0
69527 Fam Services/Sex Assault Re	0	10,000	10,000	10,000	10,000	25,000	10,000	0
69528 Rising Queens	0	5,000	0	0	0	0	0	0
69530 Woodman's Center	0	0	0	0	0	0	500,000	0
Total Expenses	275,390	317,640	220,765	144,968	220,765	366,540	722,765	0
COUNTY SHARE	(275,390)	(217,640)	(220,765)	(144,968)	(220,765)	(366,540)	(222,765)	0

Rock County
P03 - Budget Preparation Report

As Of: 10/12/2023

For Fiscal Year: 2024

CI COMMUNITY INITIATIVES

1919600000 Community Initiatives
Object Code and Description

TOTAL FOR COMMUNITY INITIATIVE

	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	Department	Admin	Board
						<u>Request</u>	<u>Rcmmndtns</u>	<u>Approved</u>
	(275,390)	(217,640)	(220,765)	(144,968)	(220,765)	(366,540)	(222,765)	0

Rock County
P03 - Budget Preparation Report

As Of: 10/12/2023

CI COMMUNITY INITIATIVES

For Fiscal Year: 2024

1919600000 Community Initiatives

Object Code and Description

Grand Total For All Revenues

Grand Total For All Expenses

Grand Total

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Rcmmndtns</u>	County Board <u>Approved</u>
Grand Total For All Revenues	0	100,000	0	0	0	0	500,000	0
Grand Total For All Expenses	275,390	317,640	220,765	144,968	220,765	366,540	722,765	0
Grand Total	<u>(275,390)</u>	<u>(217,640)</u>	<u>(220,765)</u>	<u>(144,968)</u>	<u>(220,765)</u>	<u>(366,540)</u>	<u>(222,765)</u>	<u>0</u>

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
75 DEBT SERVICE

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
7000 PRINCIPAL ON BONDS & NOTES								
Revenues:								
4640 Fund Balance	0	0	0	0	0	2,365,403	2,365,403	0
4700 Transfer In	0	0	5,666,423	0	0	2,800,000	2,800,000	0
Total Revenues	0	0	5,666,423	0	0	5,165,403	5,165,403	0
Expenditures:								
6210 Professional Services	0	2,250	0	0	0	0	0	0
6600 Debt Service	3,429,000	4,625,810	8,530,000	0	8,530,000	8,985,000	8,985,000	0
Total Expenditures	3,429,000	4,628,060	8,530,000	0	8,530,000	8,985,000	8,985,000	0
 COUNTY SHARE	 (3,429,000)	 (4,628,060)	 (2,863,577)	 0	 (8,530,000)	 (3,819,597)	 (3,819,597)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
75 DEBT SERVICE

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
7010 INTEREST ON BONDS & NOTES								
Revenues:								
Total Revenues	0	0	0	0	0	0	0	0
Expenditures:								
6210 Professional Services	750	0	0	0	0	0	0	0
6600 Debt Service	567,608	1,322,241	1,036,423	518,211	1,036,423	4,188,748	4,188,748	0
Total Expenditures	568,358	1,322,241	1,036,423	518,211	1,036,423	4,188,748	4,188,748	0
 COUNTY SHARE	 (568,358)	 (1,322,241)	 (1,036,423)	 (518,211)	 (1,036,423)	 (4,188,748)	 (4,188,748)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
75 DEBT SERVICE

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: DEBT SERVICE	(3,997,358)	(5,950,301)	(3,900,000)	(518,211)	(9,566,423)	(8,008,345)	(8,008,345)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
75 DEBT SERVICE

Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 <u>Department Request</u>	2024 <u>Admin Recommends</u>	County Board <u>Approved</u>
TOTAL FOR COUNTY WIDE	(3,997,358)	(5,950,301)	(3,900,000)	(518,211)	(9,566,423)	(8,008,345)	(8,008,345)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
19 ALL OTHER GENERAL GOVERNMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1910 PROPERTY & LIABILITY INSURANCE								
Revenues:								
4630 Interest Revenue	39,691	46,940	50,000	35,636	50,000	50,000	50,000	0
4640 Fund Balance	0	0	366,493	0	0	550,000	550,000	0
Total Revenues	39,691	46,940	416,493	35,636	50,000	600,000	600,000	0
Expenditures:								
6212 Legal Services	0	0	0	6,920	6,920	0	0	0
6510 Insurance Expense	364,811	870,914	500,000	730,181	800,000	800,000	800,000	0
Total Expenditures	364,811	870,914	500,000	737,101	806,920	800,000	800,000	0
 COUNTY SHARE	 (325,120)	 (823,974)	 (83,507)	 (701,465)	 (756,920)	 (200,000)	 (200,000)	 0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
19 ALL OTHER GENERAL GOVERNMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1911 BONDS OF COUNTY EMPLOYEES								
Expenditures:								
6520 Premiums on Surety Bond	6,853	1,998	1,378	378	1,378	6,475	6,475	0
Total Expenditures	6,853	1,998	1,378	378	1,378	6,475	6,475	0
COUNTY SHARE	(6,853)	(1,998)	(1,378)	(378)	(1,378)	(6,475)	(6,475)	0

**ROCK COUNTY, WISCONSIN
P02 - 2024 BUDGET REPORT**

CW COUNTY WIDE
19 ALL OTHER GENERAL GOVERNMENT

Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1912 WORKERS COMPENSATION								
Revenues:								
4530 Charges-Other County Dept	749,068	748,357	653,730	0	653,730	655,000	655,000	0
Total Revenues	749,068	748,357	653,730	0	653,730	655,000	655,000	0
Expenditures:								
6170 Other Compensation	827,811	1,228,396	653,730	469,896	653,730	655,000	655,000	0
Total Expenditures	827,811	1,228,396	653,730	469,896	653,730	655,000	655,000	0
 COUNTY SHARE	 (78,743)	 (480,039)	 0	 (469,896)	 0	 0	 0	 0

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Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1913 UNEMPLOYMENT COMPENSATION								
Expenditures:								
6170 Other Compensation	(18,170)	2,636	25,000	8,949	17,000	15,000	15,000	0
Total Expenditures	(18,170)	2,636	25,000	8,949	17,000	15,000	15,000	0
COUNTY SHARE	18,170	(2,636)	(25,000)	(8,949)	(17,000)	(15,000)	(15,000)	0

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Org Key and Description	2021	2022	2023	Actual As of	12/31/2023	2024	2024	County
<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1915 HEALTH INSURANCE								
Expenditures:								
6160 Insurance Benefits	19,597,820	21,657,335	24,132,660	5,649	24,132,660	25,448,970	25,448,970	0
6210 Professional Services	20,431	30,305	96,000	21,708	96,000	96,000	96,000	0
6219 Other Professional Services	34,873	47,194	100,000	11,779,194	100,000	100,000	100,000	0
6460 Program Expenses	(24,711)	(9,098)	0	(31,326)	0	0	0	0
6490 Other Supplies	42,551	430,555	45,000	2,800	45,000	95,000	95,000	0
6800 Cost Allocations	(23,464,359)	(24,241,626)	(24,373,660)	(12,049,847)	(24,373,660)	(25,739,970)	(25,739,970)	0
Total Expenditures	(3,793,395)	(2,085,335)	0	(271,822)	0	0	0	0
COUNTY SHARE	3,793,395	2,085,335	0	271,822	0	0	0	0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1916 DENTAL INSURANCE								
Revenues:								
4410 Miscellaneous Fees	1,092,516	1,130,943	1,130,000	562,832	1,130,000	1,130,000	1,130,000	0
Total Revenues	1,092,516	1,130,943	1,130,000	562,832	1,130,000	1,130,000	1,130,000	0
Expenditures:								
6210 Professional Services	28,554	50,407	45,000	20,489	45,000	45,000	45,000	0
6460 Program Expenses	888,237	960,076	1,085,000	519,207	1,085,000	1,085,000	1,085,000	0
Total Expenditures	916,791	1,010,483	1,130,000	539,696	1,130,000	1,130,000	1,130,000	0
COUNTY SHARE	175,725	120,460	0	23,136	0	0	0	0

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						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1921 GENERAL FUND								
Revenues:								
4700 Transfer In	0	0	1,625	0	0	0	0	0
Total Revenues	0	0	1,625	0	0	0	0	0
COUNTY SHARE	0	0	1,625	0	0	0	0	0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1922 CONTINGENCY FUND								
Expenditures:								
6490 Other Supplies	0	0	75,000	0	0	75,000	75,000	0
Total Expenditures	0	0	75,000	0	0	75,000	75,000	0
COUNTY SHARE	0	0	(75,000)	0	0	(75,000)	(75,000)	0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1932 EMPLOYEE RELATED								
Revenues:								
4410 Miscellaneous Fees	0	156	1,200	294	1,200	1,200	1,200	0
4480 Rents & Commissions	2,648	2,192	5,900	1,254	2,400	2,600	2,600	0
4600 Contributions	0	2,000	0	0	0	0	0	0
4700 Transfer In	5,000	5,000	5,000	0	5,000	5,000	55,000	0
Total Revenues	7,648	9,348	12,100	1,548	8,600	8,800	58,800	0
Expenditures:								
6460 Program Expenses	0	0	0	0	0	0	50,000	0
6490 Other Supplies	5,913	11,376	12,100	2,495	12,100	30,909	30,909	0
6710 Equipment/Furniture	6,795	0	0	0	0	0	0	0
Total Expenditures	12,708	11,376	12,100	2,495	12,100	30,909	80,909	0
 COUNTY SHARE	 (5,060)	 (2,028)	 0	 (947)	 (3,500)	 (22,109)	 (22,109)	 0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1970 OPIOID Settlement								
Revenues:								
4600 Contributions	0	1,392,458	0	0	0	0	0	0
4640 Fund Balance	0	0	229,991	0	0	0	0	0
Total Revenues	0	1,392,458	229,991	0	0	0	0	0
Expenditures:								
6460 Program Expenses	0	0	229,991	0	0	0	0	0
Total Expenditures	0	0	229,991	0	0	0	0	0
 COUNTY SHARE	 0	 1,392,458	 0	 0	 0	 0	 0	 0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department</u>	<u>Admin</u>	<u>Board</u>
						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1975 Bug Tussel Guarantee Fees								
Revenues:								
4630 Interest Revenue	0	21,800	74,604	31,004	0	0	0	0
Total Revenues	0	21,800	74,604	31,004	0	0	0	0
Expenditures:								
6210 Professional Services	0	0	74,604	0	0	0	0	0
Total Expenditures	0	0	74,604	0	0	0	0	0
 COUNTY SHARE	 0	 21,800	 0	 31,004	 0	 0	 0	 0

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						<u>Request</u>	<u>Recommends</u>	<u>Approved</u>
1990 REFUND OF PRIOR YEARS REVENUES								
Expenditures:								
6490 Other Supplies	165,845	191,355	0	135,274	0	0	0	0
Total Expenditures	165,845	191,355	0	135,274	0	0	0	0
COUNTY SHARE	(165,845)	(191,355)	0	(135,274)	0	0	0	0

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<u>Object Code and Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6/30/2023</u>	<u>Estimate</u>	<u>Department Request</u>	<u>Admin Recommends</u>	<u>Board Approved</u>
1991 ADD'L EXPENDITURES-PRIOR YEARS								
Revenues:								
4690 Misc General Revenue	0	9,985	0	460	0	0	0	0
Total Revenues	0	9,985	0	460	0	0	0	0
Expenditures:								
6490 Other Supplies	83,058	84,118	0	(1,289)	0	0	0	0
6800 Cost Allocations	0	23,743	0	0	0	0	0	0
Total Expenditures	83,058	107,861	0	(1,289)	0	0	0	0
 COUNTY SHARE	 (83,058)	 (97,876)	 0	 1,749	 0	 0	 0	 0

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Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
Total For Location: ALL OTHER GENERAL GOVERNMENT	3,322,611	2,020,147	(183,260)	(989,198)	(778,798)	(318,584)	(318,584)	0

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Org Key and Description <u>Object Code and Description</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	Actual As of <u>6/30/2023</u>	12/31/2023 <u>Estimate</u>	2024 Department <u>Request</u>	2024 Admin <u>Recommends</u>	County Board <u>Approved</u>
TOTAL FOR COUNTY WIDE	3,322,611	2,020,147	(183,260)	(989,198)	(778,798)	(318,584)	(318,584)	0