



Minutes - February 8, 2024

Call to Order: Chair Mawhinney called the hybrid meeting of the Finance Committee meeting to order at 5:15 P.M. in the Jury Deliberation Room.

Committee Members Present: Supervisors Mawhinney, Bostwick, Beaver, and Towns.

Committee Members Absent: Supervisor Clasen.

Staff Members Present: Lisa Tollefson, County Clerk; Brent Sutherland, Facilities Management Director; Mike Parille, Facilities Superintendent; Josh Smith, County Administrator; Kate Luster, Human Services Director; Shanna Sanders, Deputy Corporation Counsel; Dara Mosely, Deputy IT Director; Michelle Roettger, Treasurer; Sheriff Fell; Sherry Oja, Finance Director; Sandy Disrud, Register of Deeds; Joann Foss, Business Supervisor.

Others Present: Supervisors Tillman, Woodman, and Zoril; Chuck Flynn; Sheila Williams.

Approve Agenda: Supervisor Beaver moved approval of the agenda as presented, second by Supervisor Bostwick. ADOPTED.

Citizen Participation, Communications and Announcements: None.

Approval of Minutes:

January 11, 2024 Minutes: Supervisor Towns moved approval of the January 11, 2024 minutes, second by Supervisor Bostwick. ADOPTED.

Approval of Transfers: None.

Review of Payments:

January Payments: The committee reviewed the payments.

Review of Payments Over \$10,000:

January Payments: The committee reviewed the payments.

Committee Review and Approval of Per Meeting Allowances: Supervisor Beaver moved approval of per meeting allowances in the amount of \$9,449.38, second by Supervisor Towns. ADOPTED.

Review and Approval of Resolutions:

Amending the 2023 Human Services Budget to Accept Additional Funding for Youth Prevention

Supplemental CAA-NCE Funds: "NOW, THEREFORE, BE IT RESOLVED by the Rock County Board of Supervisors duly assembled this _____ day of _____, 2024, does hereby authorize the acceptance of the Additional Funding.

BE IT FURTHER RESOLVED, that the Human Services Department budget for 2023 be amended as follows:

..."

Supervisor Beaver moved approval of the above resolution, second by Supervisor Bostwick.
ADOPTED.

Resolution to Protect Elderly Homeowners with Property Tax Relief: "THEREFORE BE IT RESOLVED, by the Rock County Board of Supervisors, in the State of Wisconsin:

- That a property tax freeze specific to Rock County property taxes for senior citizen homeowners aged 70 and above is established, effective April 1, 2024. This freeze applies only to the county portion of the property taxes, not affecting school board or municipal property taxes.
- For individuals already aged 70 or above as of April 1, 2024, the tax freeze will lock in their current Rock County property tax amount at that time.
- For those turning 70 after April 1, 2024, the tax freeze will become effective on January 1st of the calendar year following their 70th birthday, locking in the Rock County property tax amount based on the figures from that date.
- If a senior citizen chooses not to participate in the property tax freeze program, they may opt-out. Once a senior opts out, they cannot rejoin the program.
- A comprehensive fiscal impact assessment shall be conducted by the County, to ensure responsible budget management in light of this tax freeze.
- The Rock County Treasurer's Office is tasked with the implementation of this tax freeze, ensuring the process is clear and accessible for all eligible senior homeowners.
- A robust public awareness campaign shall be launched, informing eligible seniors about the tax freeze and assisting them through the application process.
- This resolution will undergo periodic review, allowing for adjustments in response to evolving economic and demographic conditions within Rock County.
- Members age 70 and above of the Rock County Board of Supervisors who vote for a tax levy increase will lose their eligibility for this tax freeze. This clause is designed to ensure fairness and prevent conflicts of interest, adhering to legal principles governing elected officials.

BE IT FURTHER RESOLVED, that this resolution shall be distributed widely to relevant county departments, local governing bodies within Rock County, and organizations aiding senior citizens, to ensure effective communication and implementation of the tax freeze."

Supervisor Bostwick moved approval of the above resolution, second by Supervisor Towns.

Supervisor Zoril spoke to this resolution. He stated that there are ways to amend this resolution to make sure that it is constitutional. Supervisor Zoril asked the committee to table for a time estimated by Josh Smith. Josh stated that the time needed to provide input is currently unknown and dependent on the kind of changes the committee requests.

YES - None.

NO - Supervisors Mawhinney, Bostwick, Beaver, and Towns.

Motion failed.

Resolution for Rock County's Transparent Budgeting and Five-Year Roadmap: "THEREFORE, BE IT RESOLVED, that the Rock County Board directs the Rock County Administrator to develop and maintain a comprehensive Five-Year Taxpayer Projection Plan for Rock County. This Plan shall estimate the property tax levy over the next five years based on current plans and assumptions and provide a clear understanding of the expected trajectory of property taxes.

BE IT FURTHER RESOLVED, that this Five-year Taxpayer Projection Plan shall clearly differentiate between required and discretionary expenses within the Rock County budget. This differentiation will provide a breakdown of what is mandated by law or contractual obligations (required expenses) and what is potentially available for modification or reduction (discretionary expenses).

BE IT FURTHER RESOLVED, that The Rock County Administrator shall provide a report highlighting the Five-Year Taxpayer Projection Plan no later than June 1st and November 1st of each calendar year (twice per year).

BE IT FINALLY RESOLVED, that The Rock County Administrator shall publish the Five-Year Taxpayer Projection Plan on the Rock County official website. The publication shall include an appropriate disclaimer that the Plan is not approved or set in stone but is a projection based on current trends."

Supervisor Mawhinney moved approval of the above resolution, second by Supervisor Beaver.

Supervisor Zoril spoke to this resolution and answered questions from committee members.

YES - None.

NO - Supervisors Mawhinney, Bostwick, Beaver, Towns.

Motion failed.

A Resolution Protecting Taxpayers by Settling a Responsible Tax and Spending Cap for the 2025 Budget: "Therefore, be it resolved, that the Rock County Board of Supervisors directs the County Administrator to provide a recommendation to the county board for advisory approval of a total expenditure cap and total tax levy cap for the 2025 budget no later than June 1, 2024;

Be it further resolved, that the County Board shall have the authority to vote on the County Administrator's recommendation, directing the County Administrator to prepare the final budget in accordance with that recommendation;

Be it further resolved, that the County Board may also choose to direct the County Administrator to target a different number, recognizing that such direction constitutes an advisory target and does not legally bind the County Administrator to propose the final budget for 2025 in accordance with that cap;

Be it ultimately resolved, that the County Board retains the discretion to consider the County Administrator's adherence to budgetary directives, including the target set, in future employment and compensation decisions, understanding that this flexibility ensures accountability and fiscal responsibility for Rock County and its taxpayers."

Supervisor Beaver moved approval of the above resolution, second by Supervisor Towns.

Supervisor Zoril requested the resolution be amended to include direction on the levy increase as per the Administrative Note.

YES - None.

NO - Supervisors Mawhinney, Beaver, Bostwick, and Towns.

Motion failed.

Resolution for the Trial Implementation of Zero-Based Budgeting for Fiscal Year 2025 in Rock County: "Be it resolved, that for the fiscal year 2025, Rock County shall adopt a Zero-Based Budgeting approach for a trial period, with each department required to justify all expenses and align them with strategic priorities set forth by the County Board;

Be it further resolved, that this trial implementation will serve as a basis for the County Board's evaluation of the ZBB method's effectiveness, and a determination will be made post-implementation about the frequency of its future use, whether it be annual, biennial, or otherwise;

Be it further resolved, that in the interests of job security and productive working relations, the Board commits to a fair and transparent process that respects the statutory role of the County Administrator, while also upholding its responsibility to the constituents of Rock County;

Be it further resolved, that as part of the ZBB process, each department will detail whether their programs and services are state-mandated, the nature of their funding whether from shared revenue, grants, sales taxes, property taxes, or debt, to provide the Board and the public with a clear understanding of the fiscal landscape and funding obligations;

Be it ultimately resolved, that the County Board of Supervisors shall actively engage with constituents throughout the ZBB process for the fiscal year 2025, ensuring that the community is well-informed and has the opportunity to provide input on the reallocation of resources and potential impact on county services."

Supervisor Bostwick moved approval of the above resolution, second by Supervisor Towns.

Supervisor Zoril spoke about ways to alter this resolution.

YES - None.

NO - Supervisors Beaver, Mawhinney, Towns, and Bostwick

Resolution for a Greener Rock County and Taxpayer Value and Amend the Budget: "NOW, THEREFORE, BE IT RESOLVED that Rock County allocates the sum of \$125,000 for the hiring of expert consultants to conduct a comprehensive energy study. This study shall:
Identify and prioritize energy conservation measures based on their ROI.
Focus initially on the highest ROI opportunities, ensuring that the county not only reduces its energy usage but also realizes significant financial savings.
Provide a roadmap for subsequent conservation measures, ensuring a systematic and cost-effective approach to energy reduction in the county.

BE IT FURTHER RESOLVED, that once the study is complete, the findings shall be presented to the General Services Committee for further action and implementation.

..."

Supervisor Bostwick moved approval of the above resolution, second by Supervisor Beaver.

Brent Sutherland explained that this it to develop a strategic plan to make Rock County carbon-neutral by 2050.

YES - Supervisors Mawhinney, Bostwick, and Beaver.

NO - Supervisor Towns.

ADOPTED.

Review, Discussion and Possible Action:

Semi-Annual Report - Attendance at Conventions/Conferences:

Register of Deeds: The committee reviewed the report.

Rock Haven's 2023 Write Off Requests: Supervisor Bostwick moved approval of Rock Haven's 2023 write off requests, second by Supervisor Towns. ADOPTED.

Approval to Purchase Barracuda SPAM Firewall: Supervisor Beaver moved approval to purchase Barracuda SPAM Firewall, second by Supervisor Bostwick. ADOPTED.

Next meeting date and time: February 22 at time TBD

Adjournment: Supervisor Beaver moved to adjourn at 6:13 P.M., second by Supervisor Bostwick.
ADOPTED.

Respectfully submitted,

Haley Thompson
Executive Assistant

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.