

**Intercounty Coordinating Committee (ICC)**  
**May 21, 2007**  
**UW-Extension, Jefferson County Office**  
**Jefferson, Wisconsin**

**1. Introductory Business**

Call to Order – Chair Steve Nass called the meeting to order at 9:30 a.m.

**Attendance**

See attached sheet

**2. Certification of Open Meeting Notice**

The Secretary confirmed that the requirements of the Wisconsin Open Meetings Law were met.

**3. Adoption of Agenda**

Motion by Columbia County, second by Green Lake County to approve the agenda. Approved.

**4. Approval of Previous Meeting Minutes**

Motion by Green Lake County, second by Dodge County to approve the minutes of the July 2007 meeting of the Intercounty Coordinating Committee. Approved.

**5. Open Discussion of County Issues – See end of meeting.**

**6. PROGRAM: “Different Approaches to Budgeting” presented by Kate Lawton, Local Government Specialist, UW-Extension Local Government Center. (See Attached PowerPoint)**

**Summary and Emphasis Points**

❖ Different Approaches to Budgeting

➤ Examples:

- ◆ Line-item budget
  - Cost control
- ◆ Performance budget
  - Improving management and performance
- ◆ Program budget
  - Establishing priorities among programs
- ◆ Line-Item Budgeting
  - Established in the early 1900’s, this approach collects and analyzes information on inputs
  - Limitations:
    - Doesn’t give policymakers much insight
    - Doesn’t consider priorities
  - Suggestion:
    - Look at line-items in an accounting package
    - Can flag areas of concern
- ◆ Incremental Budgeting
  - This approach focuses on across the board increases/decreases
  - Limitations:
    - Focused on percent change from levy
  - Suggestion:
    - This will be increasingly difficult



- ◆ Performance-Based Budgeting
  - Beginning in the 1950's, this approach requires a description of each program's goal, objectives and values
  - Limitations:
    - Doesn't prioritize programs
    - Performance measures may not be easily assessed
    - Staff costs in monitoring, information gathering, evaluation. This can be difficult
    - Difficult to measure; some things can't be quantified; hard to assign measures
    - Prevention may be more important than "events"

Sauk County Experience: They capture Mission/Issues/Goals/Vision and have been proactive; requires collaboration and significant role of Oversight Committee. This is a work in progress. They don't do "program evaluation" in purest sense.
  
- ◆ Program Budgeting
  - Looks like performance budgeting
  - Purpose, values, goals of each program
  - Can be done broadly
  - Can be done by department
  - Advantages:
    - Provides information on issues and is forward looking. Have opportunity to look at relationships. Can be adapted.

Sauk County Experience: Included Line-Item, Program Summary (growing/shrinking), broad, articulated goals and functional groups
  
- ◆ Zero-Based Budgeting
  - In the 1970's, another version evolved where budget requests were organized by department or activity and required at least three scenarios.
  - Observations:
    - Probably easier at the private sector
    - More difficult in public sector because goals include "public service"
  
- ◆ Target-Based Budgeting
  - In the 1980's, target based budgeting was created where policy makers establish priorities among programs and reallocate resources.
  - Targeted where you want to enhance
  
- ◆ Entrepreneurial Budgeting
  - This new budget approach establishes priorities through planning
  - Relies heavily on "strategic planning" or importance or priorities
  - Involves negotiation among departments
  - Do as a planning process

Sauk County Experience:

  - Innovative
  - Needs/Scan process
  - Brought in chief elected official from city, village and town to get an understanding of what is expected from the County

## Individual ICC County Budget Approaches

- ❖ Jefferson County – County Administrator Gary Petre
  - Budget starts in March
  - Lays out a budget calendar
  - Budget Preparation Guidelines in early July (for requesting new positions, revenues and fees)
  - Uses incremental budgeting approach
  - Considerations such as 3% increase
  - Asks departments for potential tax levy reductions within each department
  - Also provided instructional memos (from Budget Manager)
  - Provided budget worksheet for levy limit targets
  - Early in process, ask for computer equipment needs
  - Provided example from Budget on “budget highlights” and “policy issues” with emphasis
  - Are continuing “operational audits”
  - Included a form for individual “Supervisory Amendments”
  
- ❖ Sauk County – Administrative Coordinator Kathy Scharf
  - Similar calendar to Jefferson County
  - Use approaches for “Team Building” (trying to get departments to work together)
  - Board takes on a “Global Approach” and this has been important
  - Can e-mail the document
  - Look at:
    - Programatic
    - Line Items
    - Collaboration
  - County Board has done a “Strategic Plan”
  - This year has gained “Stakeholder Input” by inviting people
  - This year have an on-line “Budget Input Survey” to have citizens respond to their service needs
  - Telling public that “Taxes are not bad.” Have reframed as “These are the important County services.”
  
- ❖ Green Lake – County Clerk/Administrative Coordinator Marge Bostelmann
  - Directions by Finance Committee in April/May
  - Lots of work at the department/committee level
  - Budget compiles by the County Clerk
  - Have looked at “Capital Outlays” over a seven-year cycle to get departments to look ahead
  - Try to avoid tax levy spikes
  - Finance Committee puts a “package” together and they are the main body involved with the budget

❖ Columbia County – County Board Chair Harlan Baumgartner

- Approve calendar in April
- July 1 – replacements, new positions to HR
- Instructions – no new personnel unless have a revenue source
- Operations – at a 0% level the last two years
- Looking for another \$1.8 million for long-term care
- June – Finance Committee distributes information to department head
- Require a two-year budget (the second year is considered “preliminary”); the budget will be a 2008 and 2009 budget
- Follows “statute” in budget protocol, but have moved timelines up
- Have done a ten-year plan for “Projected Expenditures”
- Have three areas with an accountant (Health/Human Services; Highways) where they report to the Comptroller

❖ Dodge County – County Board Chair/Administrative Coordinator Russell Kottke

- County Board Chair works with Garland in putting together budget
- Five-year Capital Budget – goal is to use sales tax
- Department head meeting in April – explain expectations
- August – personnel positions must go to the County Board
- To Board in October

**7. Reports from Visiting Legislative Officials**

- Representative Andy Jorgensen
  - From Omro, Wisconsin
  - Closely works with Senator Luther Olson from the Green Lake area
  - First State budget:
    - ♦ Will be long because of a split house
    - ♦ Will likely have a “conference committee”
  - Non-fiscal items of interest and importance
    - ♦ Requiring insurance companies to cover “autistic children”
    - ♦ Three health care plans are being considered; these proposals are being offered by both Republicans and Democrats. We need to start talking about them.
    - ♦ Senior Care is in jeopardy but the “Wisconsin Care” program has been introduced and will generally replace it.

**8. Report on Legislative Issues Affecting Counties – Jayme Sellen**

- Looking at four versions of the budget
- Many votes on the budget are 8-8 which then defers to the Governor’s budget
- Counties have not received funding for vital records
- Real estate transfer fee has been increased
- Youth Aids have been increased, but will be offset by costs (\$27m)
- Jayme has taken a position with the Brown County Executive, so this is her last meeting

**9. Other Issues:**

ICC Concerns:

- Costs for juvenile care amounts to about \$600,000 per year
- Special “Thank You” to Jayme Sellen from WCA for her excellent support of the ICC

**10. Next Meeting:** Professor Craig Maher from UW-Oshkosh: Different ideas on budgeting and different ways to set priorities

**11. Adjournment**

Motion to adjourn by Green Lake County, seconded by Columbia County. The ICC meeting was adjourned by Chair Nass at 12:04 a.m..

Respectfully submitted,

Steve Grabow  
Community Development Educator  
UW-Extension, Jefferson County Office

ICC Meeting  
 Sign-In  
 May 21, 2007  
 UWEX - Jefferson County

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<u>Name</u>	<u>Representing</u>
Steve Grabow	UW Extension, Jefferson Co.
JOHN BRENNAN	Green Lake Co.
Marty Kuehn	Sauk Co.
Kathy Schauf	Sauk County
Ben ERICKSON	Sauk Co. UWEX
Jeff Hoffman	GREEN LAKE Co. uwex
MARGE BOSTELMANN	GREENLAKE Co.
ORRIN W. Helmer	GREEN LAKE Co.
Jolize H. Trembly	Columbia Co.
Harlan Baumgardner	Columbia Co.
Dave Newenbart	Dodge Co. UWEX
Russell Keith	Dodge City
JASON MARTIN	Columbia County
Kate Lawton	UWEX Loc. Gov't Center
Shawn Schmeling	Jefferson City
Gary Petre	Jefferson City
Jaymie Sellen	"
Rep. Andy Jorgensen	WCA
	State Assembly