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

ujemy 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.

   - 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
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<thead>
<tr>
<th>Name</th>
<th>Representing</th>
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<tbody>
<tr>
<td>Steve Graham</td>
<td>UW Extension, Jefferson Co.</td>
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<tr>
<td>John Brennan</td>
<td>Green Lake Co.</td>
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<td>Marty Kuehn</td>
<td>Sauk Co</td>
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<td>Kathy Schiefar</td>
<td>Sauk County</td>
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<td>Len Erickson</td>
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<td>Jeff Hoffman</td>
<td>Green Lake Co. UWEX</td>
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<td>Marge Bastelmann</td>
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<td>Orin W. Helzer</td>
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<td>Sela H. Zimberg</td>
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<td>Harley Baumgart</td>
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<td>Gary Neuman</td>
<td>Dodge Co. UWEX</td>
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<td>Russell Hille</td>
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<td>Karen Martin</td>
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<td>Kaye Lauten</td>
<td>UWEX Loc. Gov. Center</td>
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<td>Ann Melzer</td>
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<td>Sharm Schering</td>
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<td>Gary Petre</td>
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<td>Jayme Steller</td>
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<td>Rep. Andrea Jorgenson</td>
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