

**SEPTEMBER 13, 2022 SESSION  
OF THE  
WALWORTH COUNTY BOARD OF SUPERVISORS  
COMMITTEE OF THE WHOLE**

The Walworth County Board Committee of the Whole meeting was called to order by Chair Stacey at 2:30 p.m. at the Government Center, 100 W. Walworth Street, Elkhorn, Wisconsin.

**Roll Call**

Roll call was conducted and the following Supervisors were present: Chair Rick Stacey; Vice-Chair Ryan Simons; Brian Holt, Kathy Ingersoll, Joanne Laufenberg, Kenneth H. Monroe, Susan M. Pruessing (arrived at 2:34 p.m.), Sheila T. Reiff, Joseph H. Schaefer, and Al Stanek. Supervisor Dennis G. Karbowski was absent. A quorum was established.

○ **Budget Workshop – Presentation of Administrator’s 2023 Budget**

County Administrator Mark W. Luberda presented an overview of the 2023 Administrator’s Budget, which was distributed prior to the meeting.

Luberda stated the overall County tax levy needed to support the 2023 budget is \$61,718,411, an increase of \$623,171 (1.02%). The overall tax levy of 1.02% fully utilizes the allowable growth in levy under state law. The levy portion applying uniformly throughout the county is \$54,270,505, an increase of \$946,652 (1.78%). Luberda explained County levy is just one of a number of taxes that appear on the tax bill, and variations across the County related to valuation, assessments, and equalization impact individual tax bills differently.

Luberda referred to Figure 1 (Page 4); noting for the 2023 budget the allowable growth from net new construction, as determined by the State, is 1.460%. He added that the closure of three Tax Incremental Financing Districts (TIDs) increased the allowable property tax levy limit by .308%, and combined with other small, state-allowed adjustments, the total allowable increase is approximately 1.78%. Luberda stated that the non-uniform County levies consist of a 2.63% reduction in the tax for public library service and a 4.64% reduction in the Children with Disabilities Education Board levy.

**A Path Forward** –

● **County Trunk Highway (CTH) Funding**

Luberda stated that a 2021 comprehensive technical pavement study of all 400 lane miles of the CTH system included a subsurface evaluation in order to understand the roadway’s current status and better predict the future costs of reconstruction, reconditioning, and resurfacing. The conclusion of this study was that the annual \$2.7 million levy, set after a CTH planning study in 2001, is no longer sufficient. Therefore, the Capital Improvement Plan (CIP) needs to attain an annual appropriation level of \$4 million, as opposed to the current \$2.7 million.

Luberda shared that the 10-year road and bridge plan must overcome the challenge of funding the requirements in a way that does not evaporate the fund balance. Ten years from now the fund balance needs to remain at a minimum \$4.5 to \$5 million. Luberda detailed a multi-pronged approach to growing the County’s Road and Bridge Construction committed fund balance account to the needed level over the next ten years. He noted this strategy allows for a gradual, sustainable increase in levy of \$75,000 per year.

● **Lakeland Health Care Center (LHCC)**

Luberda stated the 2023 budget anticipates Walworth County to continue in the long-term care business. 2023 design components are designated with an administrative hold; allowing the Board plenty of time to consider the presentation of staff’s assessment for LHCC.

- Parks Planning and System Enhancements

Luberda stated the 2023 budget anticipates continued enhancement to the Walworth County park system in a planned intentional manner, through a thorough review of each park's plan for public use and engagement.

Luberda noted it is recommended that \$1,000,000 be transferred to the Parks committed fund balance account, once the 2021 fund balance resolutions are processed in order to increase the Parks committed fund balance account. Luberda cautioned that acquisition is the hardest part of park development. This budget anticipates the \$1,000,000 allocation of yearend resources in order to assure available funding when deciding to purchase.

Luberda shared that an Environmental Resources and Parks Foreman position will be created with the 2023 budget, which splits off these duties from the Facilities & Parks Foreman to allow for better oversight and guidance of those performing parks maintenance.

- American Rescue Plan Act (ARPA)

Luberda referred to Figure 7 (Page 10); stating the page details all actual, revised, projected/carryforward, and budgeted projects through 2024.

Luberda proceeded to highlight changes and newly planned projects, as reflected in the 2023 proposed budget; including:

- Expansions
  - 911 Municipal Radio System Replacement (\$2.4 million)
  - Social Service Organization Grants (\$125,000)
  - Prisoner Transports (\$35,000)
  - Transportation Program Vehicles (\$305,000)
- Reductions
  - Aid to Tourism, Travel, and Hospitality (Walworth County Visitors Bureau) (\$36,000)
  - Tourism Industry Promotion and Development (\$50,000)
  - Veterans (\$9,010)
  - Community Action Agency (\$450,000)
  - Deputy Assigned Squads (\$343,008)
- Accelerated
  - County and Municipal Radio Project Funding (\$4.3 million)
  - Broadband (\$500,000)
- New
  - Health Insurance Reimbursement (\$700,000)
  - CTH O (CTH A to USH 12 North) (\$1.8 million)
  - IT Business Analyst Services (\$249,600)
  - Sheriff's Office Overtime (Swap for Emergency Medical Dispatch Automation) (\$70,000)
  - Grant Writer (\$100,000)

Luberda advised that the 2023 budget only includes appropriations for 2023; and there remains 4.1% of ARPA allocation unscheduled through this plan as presented.

- Opioid Settlement Expenditure Plan

Luberda shared that the County has begun receiving payments from court settlements related to various opioid premised lawsuits. The lawsuits currently settled will provide the County with over \$3.5 million to be dispersed through 2038.

- Employee Retention and Recruitment

Luberda detailed the increases in annual retirement and resignations from 2015 to current. Luberda is suggesting to re-evaluate Chapter 15-Human Resources of the code of ordinances for the 2023 budget. Luberda stated that beginning with October Committee meetings, staff will present proposals and discussion points, as to what aspects of the human resources ordinance need revision, and what policies are limiting or restricting recruitment and retention potential.

- **Strategic Planning**

Luberda stated there is value in strategic planning as it results in the increased efficiency and effectiveness of the investment of resources, both time and money. Luberda identified that Walworth County’s path forward in strategic planning will be incremental steps, laying a foundation on which the County Board can decide the size of the strategic planning structure; including:

- Amending the Walworth County Long Range Plan
- Departments identifying functions to addressing focus areas or objectives
- Standing Committees participating in review of the strengths, weaknesses, opportunities, and threats (SWOT) analysis
- Three Special Committee of the Whole meetings relative to special service delivery areas

**Health Insurance Rates and the Health Insurance Fund**

Luberda gave a brief summation of changes to health insurance rates and the health insurance fund.

**Personnel Matters**

Luberda shared that the 2023 budget incorporates a 3.5% general wage adjustment along with a comprehensive market analysis to promote internal fairness and ensure the County remains competitive against the wage market.

Luberda detailed Budgeted Salary Savings by Department included in Figure 13 (Page 20); stating the percent of County-wide payroll savings applied remains at approximately 1.0%, clearly indicating the strategy is not being over-utilized.

Luberda briefly summarized Miscellaneous Position Changes included on Pages 20-21.

**Other Areas of Interest or Note**

- **Community Initiatives**

Luberda explained annually funded tax levy dollars depicted in Figure 15 (Page 21).

- **Sales Tax**

Luberda shared that 2022 remained stronger than anticipated allowing the 2023 budget to anticipate budget receipts of \$12,700,000, an increase of \$1,100,000 from the 2022 budget.

- Luberda noted that three projects are listed for administrative hold in 2023.

**The Budget Process and Conclusion**

Luberda referred to the key dates and milestones and provided a brief explanation of the budget, budget appeal, and budget amendment processes.

Luberda concluded by thanking the department heads and elected officials for their efforts and assistance in preparing the budget and commended the Administration staff and Finance Department.

Chair Stacey reiterated the budget dates and encouraged Supervisors to reach out to County staff or himself with questions.

**Adjournment**

On motion by Vice-Chair Simons, seconded by Supervisor Monroe, the meeting was adjourned at 3:42 p.m.

Prepared By: Jennifer Stinnett, Administrative Assistant

Submitted By: Susi Pike, County Clerk

STATE OF WISCONSIN        )  
  ) SS  
COUNTY OF WALWORTH    )

I, Susi Pike, County Clerk in and for the County aforesaid, do hereby certify that the foregoing is a true and correct copy of the proceedings of the County Board of Supervisors for the September 13, 2022 Committee of the Whole Meeting.