

WCA / LGE TRAINING

2020 COUNTY OFFICIALS WORKSHOPS (COWS)



Extension

UNIVERSITY OF WISCONSIN-MADISON
LOCAL GOVERNMENT EDUCATION

ZOOM WEBINARS

**Monday,
June 8, 2020**

9:00 am - 10:30 am

- Who We Are
- Roles & Responsibilities for County Officials

Monday, June 15, 2020

9:00 am - 10:30 am

- Wisconsin's Open Meetings Law
- Agendas & Minutes

Monday, June 22, 2020

9:00 am - 10:30 am

- Running Effective Meetings
- County Budgeting

Monday, June 29, 2020

9:00 am - 10:30 am

- Wisconsin's Public Records Law
- Ethics and Conflicts of Interest

Running Effective Meetings

County Officials Workshops (COWS)
June 2020



Extension
UNIVERSITY OF WISCONSIN-MADISON



WISCONSIN
COUNTIES
ASSOCIATION

vonBriesen
von Briesen & Roper, s.c. | Attorneys at Law

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Running Effective Meetings

Proper Meeting Protocols

2

2

We Have to Stop Meeting This Way



3



4

Sources of Procedural Rules

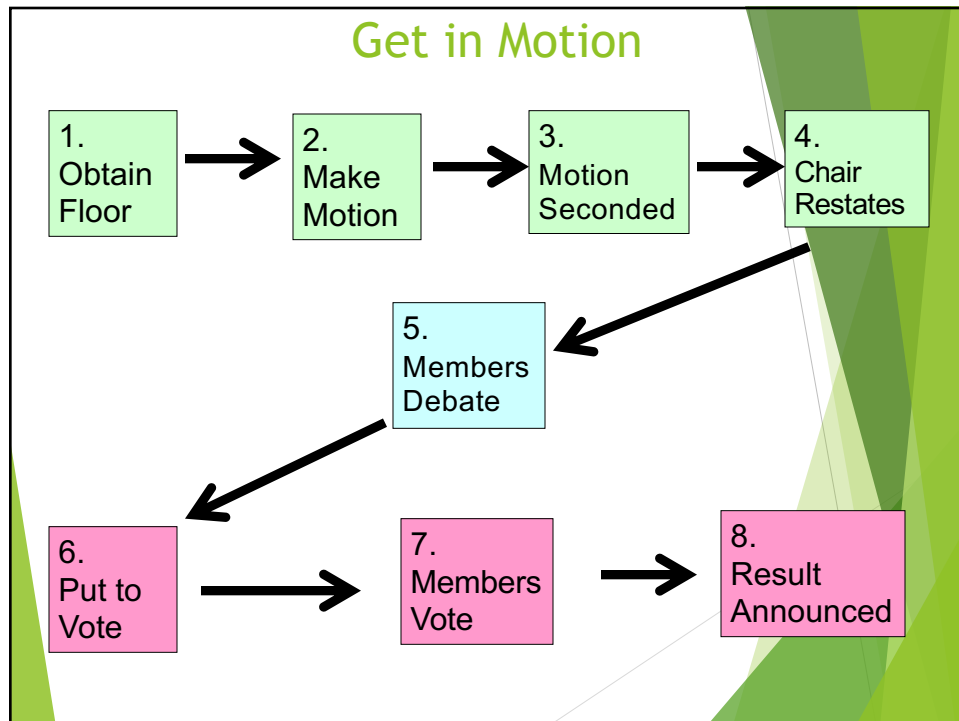
- ▶ State Statutes
- ▶ Local Rules
- ▶ Robert's Rules of Order

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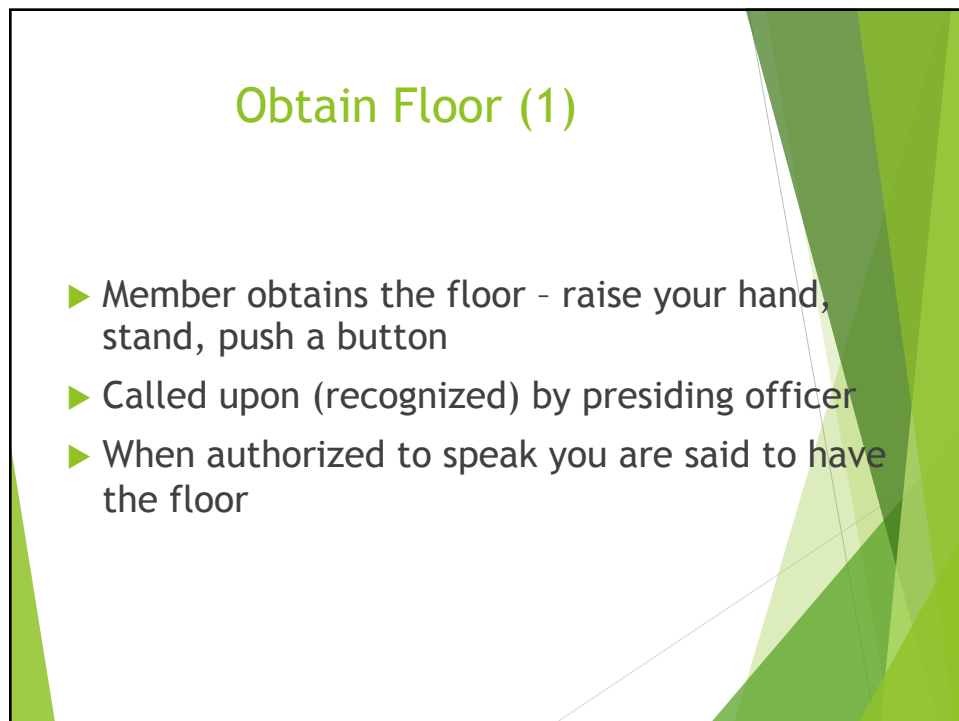
Object of Rules of Order

- ▶ To facilitate the smooth functioning of the assembly
 - ▶ Provides order
 - ▶ Provides a firm basis for resolving questions of procedure
 - ▶ Provides organizational stability

6



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8

Make a Motion (2)

- ▶ Member makes a motion - a formal proposal by a member, in a meeting, that the group take certain action
- ▶ A main motion brings business before the body
- ▶ There should be no debate on a matter before a motion has been made
- ▶ Only one main motion before the body for action at one time

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Make a Motion (2)

- ▶ “I move that...”
- ▶ Clearly describe the proposal
 - ▶ Don’t make negative motions
 - ▶ Make positive motions
 - ▶ “ So Moved ” - remove these words from your vocabulary

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Motion Seconded (3)

- ▶ By another member
 - ▶ Shows at least two members want the proposal considered
- ▶ Worthy of debate
- ▶ Needed to advance
- ▶ Call out “second”
 - ▶ Do not need to be recognized by the chair

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Chair Restates (4)

- ▶ Chair states the question on the motion
 - ▶ “It has been moved and seconded that...”
- ▶ Necessary for the motion to be properly before the group for consideration
- ▶ Transfers ownership of the motion to the body

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Members Debate (5)

- ▶ Motion is “on the floor”
- ▶ Discussion on the merits of the question - whether the proposed action should or should not be taken
- ▶ Typically, the maker of the motion is assigned the floor first
- ▶ No member can speak more than twice
 - ▶ Cannot speak a second time if a person who has not yet spoken seeks the floor
- ▶ No more than 10 minutes each time
- ▶ Member cannot yield unused time or save time

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Speaking to the Motion (5)

- ▶ Remarks must be germane
- ▶ Presiding officer must never interrupt because he/she knows more about the matter than the speaker
- ▶ Presiding officer must step down if speaking during debate
- ▶ Maker of the motion may vote against it but he/she is not allowed to speak against his/her own motion
- ▶ Must avoid personalities and under no circumstances question the motives of another member

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Members Debate (5)

- ▶ Amendments are in order - only 2 at a time
 - ▶ Modify the wording and, within limits, often the meaning of the main motion
 - ▶ Exactly where change is to be made and precisely what words to use
 - ▶ Secondary amendments allowed (cannot be amended)
 - ▶ Must be germane
 - ▶ “Settled” Rule

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Put to Vote (6)

- ▶ The chair “puts” the question
 - ▶ “Are you ready for the question?”
 - ▶ “Is there any further debate?”
- ▶ Chair should repeat motion (restate question)
- ▶ Chair gives direction
 - ▶ Number of votes needed (simple majority, 2/3)
 - ▶ States effect of a yes or no vote
 - ▶ In favor vote aye, opposed say no

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Put to Vote (6)

- ▶ Ending debate
 - ▶ “I call the question” = Move the previous question
 - ▶ Presiding officer may not end debate on his/her own

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Members Vote (7)

- ▶ Votes can be taken in a variety of ways
 - ▶ Voice vote, roll call
- ▶ Ask for votes on both sides

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Result Announced (8)

- ▶ Presiding officer announces results
 - ▶ Motion carried or failed
 - ▶ Number of votes on each side, if known
 - ▶ Effect

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Rules of Decorum (Debate)

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Address the Chair

- ▶ Address all remarks through the chair - not the body, gallery or TV cameras
- ▶ Members can not address one another directly
- ▶ Direct questions to other supervisors through the chair

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Avoid Use of Member's Names

- ▶ Presiding officer should not be referred to by name
- ▶ Presiding officer speaks of himself/herself in the third person
- ▶ Avoid mentioning another's name when the person can be described in another way

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Duties of the Chair

- ▶ Announces issues and keeps members on track
- ▶ Restates motion to place before the body & for clarity
- ▶ Recognizes members
- ▶ Asks for votes on each side and announces outcome
- ▶ Responds to requests and rules on points of order

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Chair Speaking in Debate

- ▶ Presiding officer should relinquish the chair if entering the discussion
- ▶ Officer should not return until the pending question is disposed of
- ▶ Exception with small boards and committees

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Committee-Debate

- ▶ General rule is to have motion first then discussion
- ▶ In committee it is acceptable to have discussion first then a motion

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Committee-Debate

- ▶ Members may raise a hand instead of standing when seeking the floor
- ▶ Members may remain seated during debate and discussion
- ▶ Informal discussion is permitted before a motion is pending
- ▶ Members may speak as often and as long as they like

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Committee-Chair

- ▶ The chair may, without stepping down, discuss, debate and vote on all questions
- ▶ The chair need not rise when putting a motion to a vote

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Motions & Misconceptions

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Nominations

- ▶ Nominations are not necessary
 - ▶ Each member is free to vote for anyone eligible
- ▶ Need not be recognized by the chair
- ▶ May nominate yourself
- ▶ No second required
 - ▶ Sometimes done to show support
- ▶ No requirement to ask three times

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Elections

- ▶ Impropriety of limiting voting to the 2 leading candidates
 - ▶ Leading candidates may represent 2 different factions - division may be deepened
 - ▶ May unite members with compromise candidate
- ▶ Improper to remove nominee with lowest votes
 - ▶ Repeat balloting until you have a winner
 - ▶ Nominee with lowest number of votes could be a "dark horse" who all can agree on

30

Motion to Lay on the Table

- ▶ Temporarily sets aside the matter with intent to take up later in the meeting
- ▶ Commonly misused in place of Postpone Indefinitely or Postpone to a Time Certain
- ▶ Adopting halts consideration without debate
- ▶ Such action violates the rights of the minority and individual members
- ▶ Is out of order if no other urgent matter

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Motion to Postpone

- ▶ Motion by which pending action can be delayed
- ▶ Must be to a time specific (time certain)
 - ▶ Definite day, meeting, hour or until after a certain event
- ▶ Motion is debatable
- ▶ Motion to just postpone is out of order
- ▶ Role of the chair to clarify member's intent

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Motion to Postpone Indefinitely

- ▶ Motion used when the body declines to take a position
- ▶ Motion is debatable
- ▶ Adoption kills the motion
- ▶ Avoids a direct vote on the question
- ▶ Useful in disposing of a badly chosen main motion that cannot be either adopted or rejected without undesirable consequences

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Move the Previous Question

- ▶ Motion used to bring the assembly to an immediate vote - non-debatable
- ▶ Requires 2/3 vote
- ▶ Often mistaken for a "Call for the Question"
 - ▶ No one person can close debate
 - ▶ Not proper to shut off debate against the will of even one member who wishes to speak and has not exhausted his/her right to debate

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Motion to Adopt Entire Report

- ▶ Seldom wise except when it is to be issued or published in the name of the organization
- ▶ An affirmative vote has the effect of the assembly endorsing every word of the report
- ▶ Expressions *adopt*, *accept* & *agree to* are all equivalent
- ▶ A common error is to move that a report “be received” or “accepted” - implies that the assembly has endorsed the complete report

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Friendly Amendment

- ▶ Often used to describe an amendment offered by someone who is in sympathy with the purpose of the main motion
- ▶ Regardless of whether or not the maker of the main motion “accepts” the amendment it must be opened to debate and voted on (unless adopted by unanimous consent)
- ▶ Is handled under the same rules as amendments generally

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Point of Order

- ▶ Member states when he/she feels rules of the assembly are being violated
- ▶ Takes precedence over pending question
- ▶ In order when another has the floor
- ▶ Does not require a second
- ▶ Is not debatable
- ▶ Ruled upon by the chair

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Appeal the Ruling of the Chair

- ▶ Any two member have the right to appeal from the ruling of the presiding officer - one makes the Appeal the other seconds
- ▶ The question is taken from the chair and vested in the assembly
- ▶ No member is allowed to speak more than once except the presiding officer who is not limited and need not leave the chair

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Resources

- UW-Madison Division of Extension Local Education
- 608-262-9961
- von Briesen & Roper, S.C.
- 414-287-1570
- Wisconsin Counties Association
- 866-404-2700

County Budget Basics County Officials Workshop

June 22, 2020

Daniel Foth, JD – Interim Program Manager,
University of Wisconsin – Madison
Local Government Education, Division of Extension

Acknowledgements:

Kyle Christianson, Wisconsin Counties Association
Jon Hochkammer, Wisconsin Counties Association, retired
Keith Strey, CFO/County Auditor, County of Dunn
Norb Kirk, Finance Director, Eau Claire County



1

Today's Agenda

- Budget Requirements
- What is a Budget?
- Developing the Budget
- Budget Cycle
- Budget Challenges
- Budget Types
- The Budget Team
- Data Considerations



2

2

How Long Have you been in your Local Government Position?

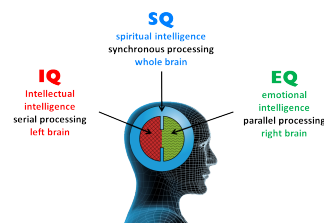
- A. 1-3 years
- B. 4-7 years
- C. 8-10 Years
- D. 10-15 years
- E. More than 15 years



3

Intelligence Quotient

- A. I am brilliant
- B. It's no one's business but my own how brilliant I is
- C. I'm smarter than the average bear
- D. I'm pretty darn smart, but I keep that to myself
- E. Average brainpower, but working on it



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County Budget Requirements

- Wis. Stat. § 65.90 (2) - *Such budget shall list all*
 - *existing indebtedness and all anticipated revenue from all sources during the ensuing year and*
 - *proposed appropriations for each department, activity and reserve account during the said ensuing year.*
 - *show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year.*
 - *show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.*
- Two-year Budgets Allowed § 65.90 (1m)



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County Budget Requirements

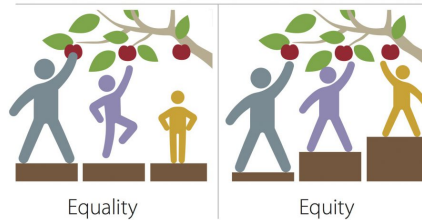
- Wis. Stat. 59.60
- Applies to all counties with a population of 750,000 or more
- Applies to any county, with a county executive or county administrator, that elects to be subject to this section



6

The Budget Reflects What the Community Values

- Budget - single most important duty
- Reflects county priorities
- Determines services provided and how much and funding
- Impacts every County Resident.
- Equity versus Equality



7

What is the Purpose of a Budget?

- An accounting document
- A management document
- Decision-making document
- Communications document



8

Budget Priority Factors

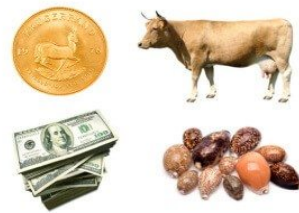
- Political Environment
- Economic Environment
- Social Environment
- Legal Environment



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Developing the Budget

- Historical direction and data observed
- Existing County Plans
- Mandated services and associated funding
- What is the level of service you want your County to provide?
- Policies Outlast People
- Prioritization



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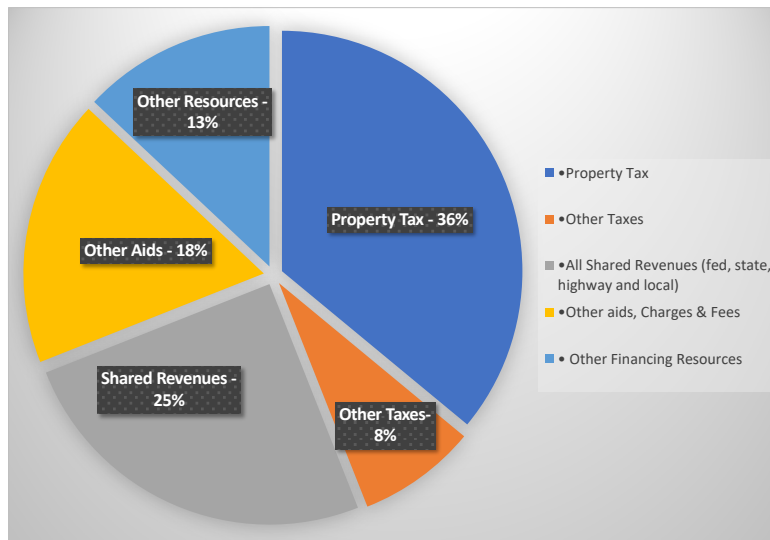
County Revenue Sources

- Property tax
- Special tax levies
- Fund balance
- Non-property tax revenue (as authorized by statute)
 - Intergovernmental aids (shared revenue, transportation aids, social services allocations)
 - County sales tax
 - Licenses, permits, fees
 - Penalties and fines
 - Public charges for services
 - Intergovernmental charges for service
 - Interest income



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Average County Revenue Sources



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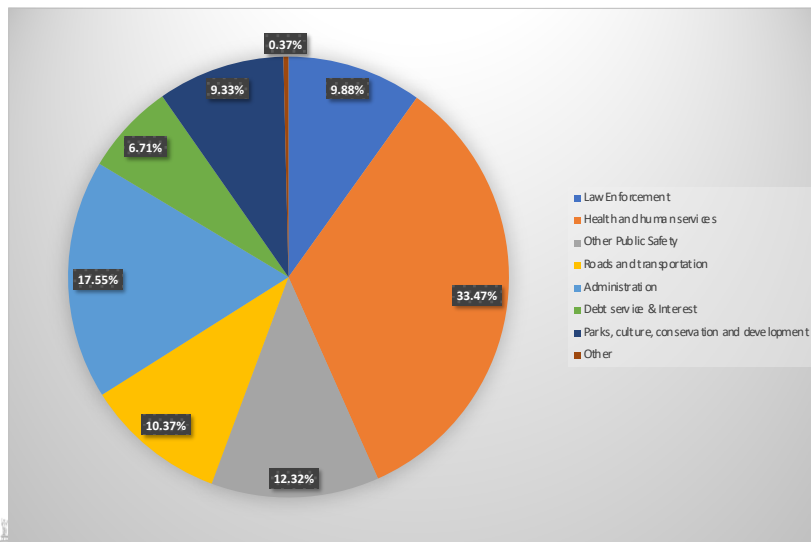
County Expenditures

- Major categories of expenditures
 - Health and human services
 - Law Enforcement
 - Other Public Safety
 - Roads and transportation
 - Administration
 - Debt service & interest
 - Parks, culture, conservation and development
 - Other (nursing homes, solid waste, sanitation & recycling, etc.)



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Average County Expenditures



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County Budget Process – Who Manages?

- County Executive
 - Develops and submits the budget to the county board
 - Has line item veto authority
- County Administrator
 - Manages development of the budget and submits to the county board
 - Works with department heads, standing committees and the finance committee
- Administrative Coordinator
- Budget Coordinator (usually Finance Director or CFO)



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Sample Budget Development Calendar

Dates	Responsibilities
June	Board provides fiscal guidelines Determines community engagement plan
July	Budget coordinator sets up budget worksheets Budget guidelines and revenue estimates are established Departments prepare initial budget requests
August	County departments and budget coordinator review budget requests with oversight committee
Mid August	County departments review budget requests with budget coordinator Department of Revenue publishes net new construction report Budget coordinator re-estimates proposed tax levy and other revenue sources
September	Week 1 – Departments submit committee approved budgets to budget coordinator Week 2 – Departments review budgets with budget coordinator



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Sample Budget Development Calendar

Dates	Responsibilities
September	Week 3-4 – Finance committee* reviews compiled budget requests, requests information and makes changes as needed
Early October	Finance committee* presents budget to county board for review and any changes
Early November	County Clerk publishes Class One notice for the public budget hearing County Board conducts the budget hearing
November	County Board adopts the budget at a Board meeting
December	County Treasurer provides property tax bills to municipal clerks for mailing to taxpayers



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Typical Budget Challenges

- Short-term focus vs. long term needs
- Alignment with county priorities
- Using one time revenues to Balance Budget
- Reliance on volatile sources (sales tax, hotel/motel)
- Taking on too much
- Misapplying a temporary windfall
- Shortchanging infrastructure investment
- Rosy revenue projections
- Ignoring financial checks and balances
- Forgetting to adjust for inflation



Adapted from "The 7 Deadly Sins of Public Finance", Liz Farmer and "Guide to Financial Literacy", Governing website 2014



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Typical Budget Challenges

- Levy limits
- Accounting for full costs (initial vs. life time)
- Align with planning (financial, comprehensive, CPI)
- Services growing faster than revenues
- Fund smoke and mirrors
- Shift and shaft
- Magic asterisk
- Strategic bubble
- The decision or deal long term consequences
- Ignorance of role, understanding and process



Adapted from "The 7 Deadly Sins of Public Finance", Liz Farmer and "Guide to Financial literacy", Governing website 2014

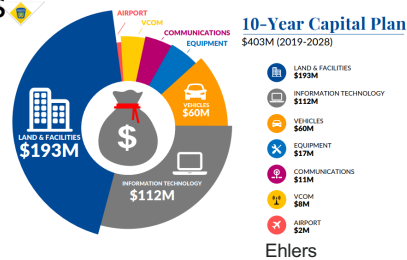


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Multi-year Fiscal Planning (5-10 years)

- Capital Improvement Plans (CIP)
- Comprehensive and other plans
- Existing & Future Debt & Reserve Uses
- Tax Base Growth Assumptions
- Future Operating Revenues and Expenses
- Staff Changes
- Tax Increment Financing district(s)



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Five Year Financial Planning – Why?

- Ties to Strategic Plan Comprehensive, Transportation and other plans
- Evaluation of budget priorities over multiple fiscal cycles
- Stabilizes property taxes and debt issuance
- Avoids infrastructure improvement delays
- Provides capital spending comfort
- Long term vision reduces budget & process stress
- Rating agency relationships
- Improve understanding of long term fiscal opportunities
- Engage citizens for input and support

adapted from Ehlers



21

Cash Flow and Fund Balances –

- Cash Flow is Critical to keeping the doors open
 - A cash flow spreadsheet should be kept and updated monthly
- Fund Balances
 - Non-Spendable = land, pre-paid amounts & inventory
 - Restricted = grant funds, impact fees, debt service funds
 - Committed = capital project(s)
 - Assigned = future capital projects or equipment purchases
 - Unassigned = working capital and emergencies
 - General Fund Reserve –
 - GFOA recommends 2 months of general fund expenditures
 - Wisconsin County Officials Handbook recommends 20% to 40% of general fund expenditures
 - Avoid using for day-to-day expenses
 - Ok for non-reoccurring expenses, capital projects, reduce debt

adapted from Ehlers



22

Operating vs. Capital Budgets

- Operating budget: appropriates monies to fund general government services and purchases for a number of programs or functions
 - Primary budget
 - Created for a single fiscal year
- Capital budget: prepared for multi-year projects, such as land acquisition, building or construction projects, equipment purchases and infrastructure maintenance
 - Typical time frame for funding capital improvement projects is a minimum of five years
 - Plan for debt and other funding sources
 - Positive view by public and rating agencies adapted from Ehlers



23

Issuing Debt

- Wis. Stat. § 67.04 (1), 67.045
- Constitutional limit
 - Article XI. Section 2: Limits the amount of debt principal a county can incur to 5% of its equalized value



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Types of Budget (methods/approaches)

- Line item budget
- Incremental budget
- Program budget
- Performance budget
- Zero-base budget
- Decision packages
- Target-base budget



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Key Budget Numbers

- **Current Ratio**
 - Compare Current Assets to Current Liabilities anything over 1-1 is good
- **Debt Service Ratio**
 - annual cost of principal and interest to annual income – 15%
 - Debt service as a percentage of total equalized property tax (5%)
- **Unassigned General Funds**
 - available funds / total annual expenses – Less than 15% is good
- **Are net assets increasing each year?**
 - Yes is good
- **Are you maintaining your infrastructure?**
 - Do you maintain an asset inventory?
 - Do you have a reserve fund to cover anticipated replacement costs (depreciation)
- **Maximize transportation and other funding sources**

Adapted from "Learning to Love the Numbers of Government" Mark Funkhouser, Governing Website 2013



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Community Budget and Priority Setting Role

- Involves Community in Budgeting decisions and priorities
- Provides local “will” to support expenditures
- More equitable and effective spending
- Increased civic engagement & new community leaders
- Stronger relationships between residents, government and community organizations



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Budget Summary

- Any budget summary shall include an itemization of proposed increases and decreases to the current year budget due to new or discontinued activities and functions
- A county may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required



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Budget Summary

1. For the general fund, all revenues from the following sources:
 - Taxes
 - Special assessments
 - Intergovernmental revenues
 - Licenses and permits
 - Fines, forfeitures and penalties
 - Public charges for services
 - Intergovernmental charges
 - Miscellaneous revenue
 - Other financing sources



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Budget Summary

2. For the general fund, all expenditures in the following categories:
 - General government
 - Public safety
 - Public works
 - Health and human services
 - Culture, recreation, and education
 - Conservation and development
 - Capital outlay
 - Debt service
 - Other financing uses



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Budget Summary

3. Revenue and expenditure totals for each impact fee that is imposed by a municipality
4. All beginning and year-end governmental and proprietary fund balances
5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds
6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined



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Public Inspection and Notice

- A summary of the budget and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under chapter 985, in the county at least 15 days prior to the time of the public hearing



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Budget Public Hearing

- Not less than 15 days after the publication of the proposed budget and the notice of hearing, a public hearing shall be held at the time and place stipulated in the notice
- Any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget
- Budget hearing may be adjourned from time to time



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Participatory Budgeting

- Involves Community in Budgeting decisions and priorities
- Provides transparency
- Effective outreach to ensure all communities are engaged
- More equitable and effective spending
- Sound planning to manage projects through to completion
- Stronger relationships between residents, government and community organizations



"A New Way to Involve the Public" Bill Rizzo, the Municipality, League of Wisconsin Municipalities, July 2015

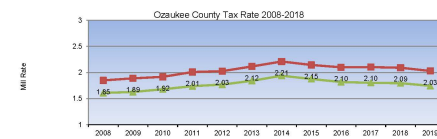
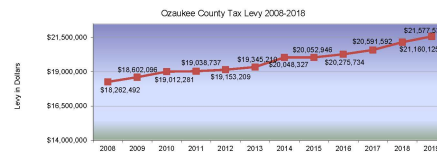


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Ozaukee County

TAX RATE & EQUALIZED VALUE SUMMARY

TOTAL TAX RATE						
	2016	2017	2018	2019	\$ Incr(Decr) 2018-2019	% Incr(Decr) 2018-2019
	\$ 2.12	\$ 2.10	\$ 2.09	\$ 2.03	\$ (0.06)	-3.01%
EQUALIZED VALUE						
	2016	2017	2018	2019	\$ Incr(Decr) 2017-2018	% Incr(Decr) 2017-2018
	\$ 10,740,834,000	\$ 11,076,970,400	\$ 11,425,496,500	\$ 11,996,591,700	\$ 573,095,200	5.02%
TAX RATE & LEVY - CURRENT & PRIOR YEARS						
	2016	2017	2018	2019	\$ Incr(Decr) 2017-2018	% Incr(Decr) 2017-2018
Total Tax Levy	\$20,275,736	\$20,591,592	\$21,180,125	\$21,577,530	\$487,435	1.97%
County Tax Levy	\$19,719,046	\$19,890,046	\$20,540,773	\$20,942,046	\$401,275	1.95%
Post. Library Levy	\$557,690	\$611,546	\$639,352	\$635,482	\$16,150	2.60%
Total Tax Rate	2.1176	2.1049	2.0930	2.0339	-0.0591	-2.82%
County Tax Rate	1.8358	1.8037	1.7978	1.7454	-0.0524	-2.91%
Post. Library Rate	0.2818	0.3012	0.2952	0.2885	-0.0067	-2.27%



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Ozaukee County

BUDGET IMPACT ON HOMEOWNERS

The result of the proposed budget will result in the following change on the average homeowner's Ozaukee County portion of the property tax bill.

2017 Home Value	2018 County Tax	Change in Value	2017 Home Value	2018 County Tax	Amount Change
\$250,000	\$449.45	3.483%	\$258,708.23	\$451.54	\$2.09

Equalized Value is determined by market conditions, based on analysis of the prior year's sales of existing property, plus net new construction. Market conditions totaled \$171,103,400 and net new construction for all property classes in Ozaukee County totaled \$177,422,700. The total percentage change in equalized value is a little over 3%.

Breakdown of the Average Ozaukee County Tax Dollar



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Elected Official Budget and Financial Oversight Role

1. Maintain fiscal stability
2. Set Financial policies and direction
3. Approve and monitor budget
4. Monitor financial performance and ensure accountability
5. Ensure objectives are met
6. Confirm compliance with statutory requirements



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Controls -

Dixon official stole \$54m - 1990 to 2012

All the Queen's Horses - Netflix

Who's to Blame?

- Auditor - Clifton Gunderson – \$35.15m
- Fifth Third Bank - \$3.85m
- Accounting firm Janis Card Associates -\$1m
- City of Dixon - \$14m
 - Leaders have oversight responsibility
 - did not employ a full- or a part-time accountant



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1900 - Great New York Horse Manure Crisis

- Over 100,000 horses
- Prediction: in 20 years, every street in NYC will be buried under six feet of manure
- What happened?



“We can’t solve problems by using the same kind of thinking we used when we created them.” ~ Albert Einstein



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Resources



- **Wisconsin Counties Association**
 - 866-404-2700
 - County Officials Handbook, 2020 Edition
- **Local Government Center Website -**
<https://lgc.uwex.edu/>
 - <https://lgc.uwex.edu/finance-and-budgeting/>
 - Provides wealth of Parliamentary Procedure information, written and video format
 - <https://lgc.uwex.edu/great-graphing-revenues-expenditures-and-taxes-software/>
 - G.R.E.A.T. - Graphing Revenues, Expenditures, and Taxes software
- **Deliberative Governance -**
<https://lgc.uwex.edu/deliberative-governance/>
 - Provides deliberative governance tools, guides and web resources
- **Daniel Foth, Local Government Center,**
 - UW Madison - Division of Extension
Daniel.Foth@wisc.edu



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Data Resources

- **Wisconsin Department of Revenue**
 - <https://www.revenue.wi.gov/pages/home.aspx>
 - <https://www.revenue.wi.gov/Pages/Governments/home.aspx>
 - <https://www.revenue.wi.gov/Pages/RA/Local-Government-Dashboard.aspx>
- **Wisconsin Department of Health Services County Fact Sheets** - <https://www.dhs.wisconsin.gov/budget/county.htm>
- **Department of Workforce Development – WisConomy** - <https://www.jobcenterofwisconsin.com/wisconomy/>
- **Wisconsin Legislative Fiscal Bureau** - <https://legis.wisconsin.gov/lrb/publications/>
- **UW Local Government Center** - <https://lgc.uwex.edu/finance-and-budgeting/>
- **Graphing Revenues, Expenditures, and Taxes (G.R.E.A.T.)** - <https://lgc.uwex.edu/great-graphing-revenues-expenditures-and-taxes-software/>
- **Wisconsin Public Policy Forum** - <https://wispolicyforum.org/research-category/government-finance/>
- **Pew Charitable Trust** -
 - *Evidence Based Decisions* - <https://www.pewtrusts.org/en/research-and-analysis/reports/2018/12/10/how-counties-can-use-evidence-based-policy-making-to-achieve-better-outcomes>
 - *Pew-MacArthur Results First Initiative* - <https://www.pewtrusts.org/en/projects/pew-macarthur-results-first-initiative>



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Data Resources

- **Wisconsin Counties Association** - <https://www.wicounties.org/uploads/pub/handbook-final.pdf> (Wisconsin County Officials' Handbook)
- **Government Finance Officers Association (GFOA)**
 - <http://gfoa.org/sites/default/files/RecommendedBudgetPractices.pdf>
 - <http://gfoa.org/products-and-services/resources>
- **International City/County Management Association (ICMA)** - <https://icma.org/publications-research>
- **Participatory Budgeting Project** - <https://www.participatorybudgeting.org/>
- **National Association of Counties** - <http://www.naco.org/>
- **Route 50 Website** - <https://www.routeifty.com/>
- **Governing Website** - <https://www.governing.com/>
- **Community Toolbox** - <https://ctb.ku.edu/en/about-the-tool-box>



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Great Reading Resources

- **Budgeting for the Future** - <https://www.americanprogress.org/issues/economy/reports/2019/04/02/467911/budgeting-the-future/>
- **Striking a Balance** - <https://icma.org/documents/striking-balance-white-paper>
- **Guide to Financial Literacy – Connecting Money, Policy and Priorities** - <https://www.governing.com/papers/A-Public-Official-s-Guide-to-Financial-Literacy.html>
- **Guide to Financial Literacy – Managing Your Jurisdiction’s Financial Health** - <https://www.governing.com/papers/A-Guide-to-Managing-Your-Jurisdiction-s-Financial-Health-1500.html>
- **Moving the Needle: Using Evidence-Based Approaches to Improve Public Sector Programs** - <https://www.governing.com/papers/Moving-the-Needle-Using-Evidence-Based-Approaches-to-Improve-Public-Sector-Programs-114351.html?>
- **Humble Inquiry; Humble Leadership & Humble Consulting** - Edger H. Schein- https://www.amazon.com/s?k=humble+inquiry&crd=2U2648XBUQ67L&sprefix=humble+%2Caps%2C137&ref=nb_sb_ss_i_1_7 or wherever you like to buy books



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