

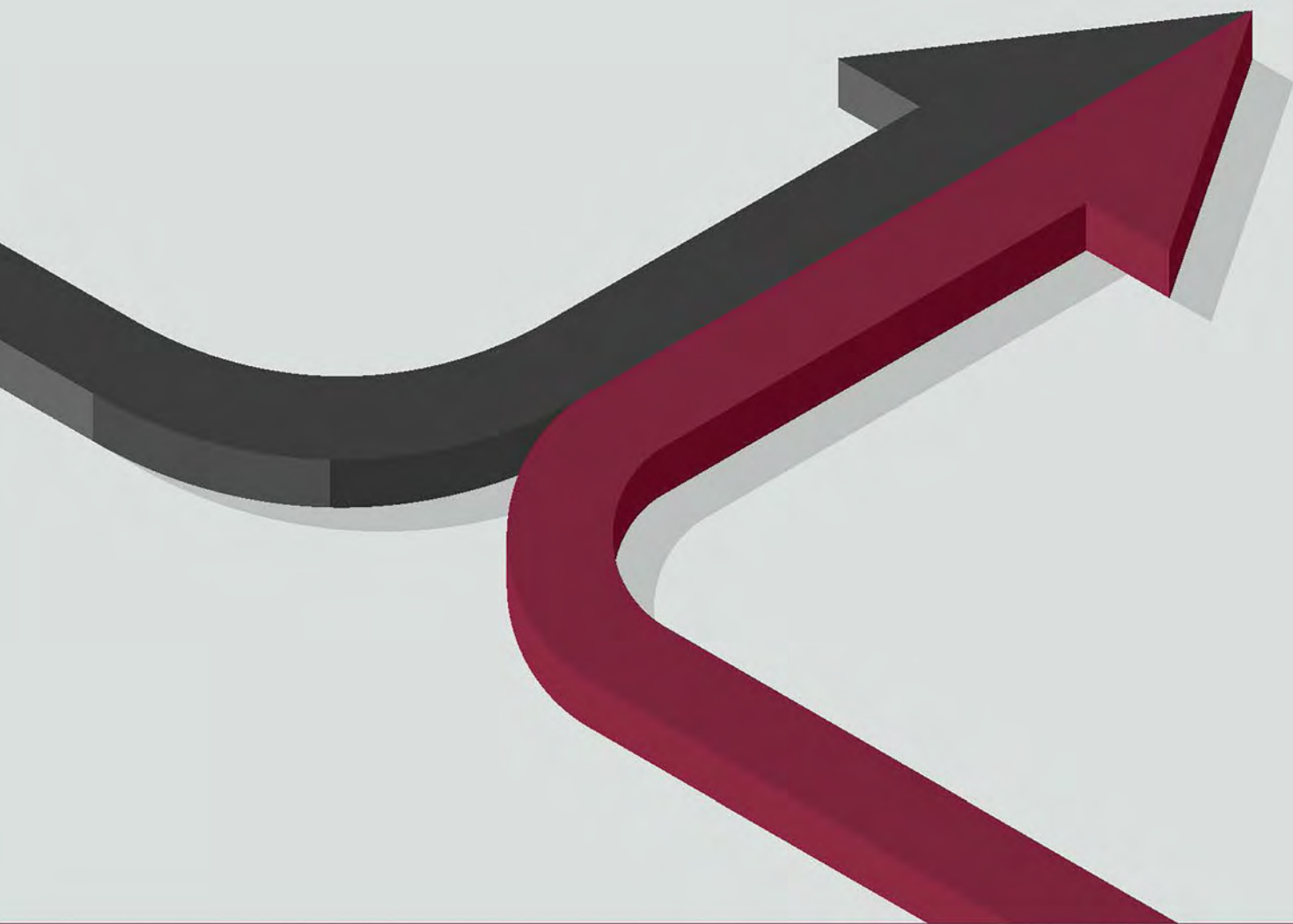
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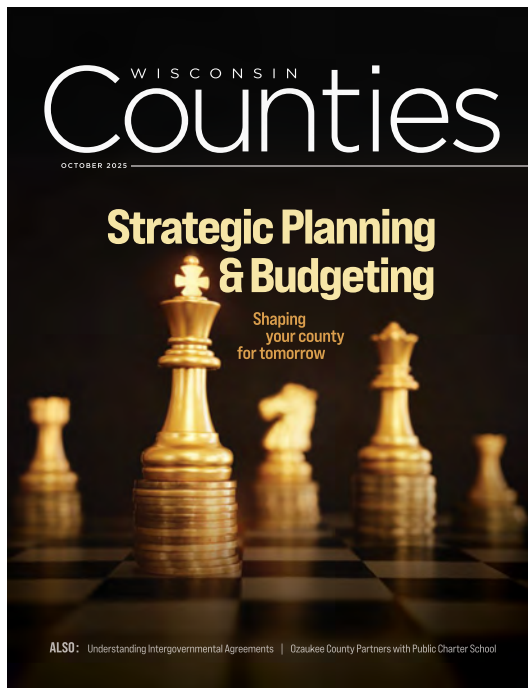
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From the President

Mark D. O'Connell

/ President & CEO

Recognizing Friends of County Government

Each year, the Wisconsin Counties Association honors individuals whose leadership and partnership have strengthened counties across our state. This year, we celebrate two such leaders: State Rep. Todd Novak, our 2025 Friend of County Government recipient, and Calumet County Administrator Todd Romenesko, our Friend in County Government honoree. Both leaders embody the spirit of collaboration, dedication, and service that make Wisconsin strong.

Novak has represented the 51st Assembly District in southwest Wisconsin for five terms and been a steadfast advocate for counties during his time in the state Legislature. A former newspaper editor and mayor, he has played a key role in shaping policies that directly affect counties.

As chair of the Assembly Committee on Local Government, Novak helped pass the landmark shared revenue reforms two years ago. During the recent 2025-27 state budget negotiations, he successfully took the lead in advocating for the largest increase in court funding in a generation. Few other programs received such a significant funding increase in the budget.

Novak is credited with creating the state's Office of School Safety, helping schools make critical infrastructure improvements. He has also taken the lead in securing substantial increases in Environmental Improvement Fund bonding and funding for county conservation staffing.

Known for being thoughtful and genuinely believing that state and county governments are partners in serving the people of Wisconsin, Novak takes pride in being an "independent voice," working across the aisle to achieve a bipartisan voting record. His strong working relationship with our government affairs team and their collaborative efforts

have resulted in big wins for Wisconsin counties and citizens.

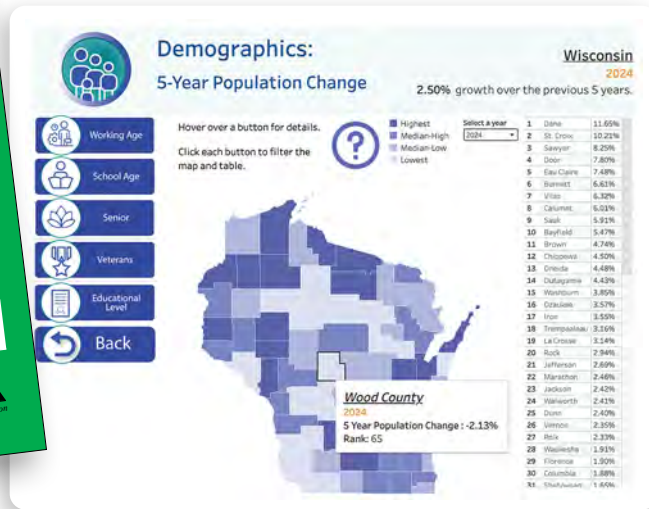
Just as Novak has been a champion for counties at the state level, Calumet County Administrator Todd Romenesko has been a shining example of leadership within county government. Romenesko's path to his current role is as diverse as it is inspiring.

With a background in business administration, he has worn many hats throughout his career, including as Calumet County's health and human services director before becoming county administrator in 2014. In addition to his local leadership, Romenesko has served as president of the Wisconsin County Human Services Association, where he shared his expertise and passion with colleagues throughout the state.

But Romenesko's impact goes beyond titles and roles. He is deeply committed to his community, to his colleagues, and to the people his county serves, bringing both empathy and lived experience to his work in human services. Those who know him best describe him as caring and genuine while also bringing a great sense of humor to every room. That balance of professionalism and authenticity is exactly what makes him such a beloved leader. His relationship with the WCA staff is greatly valued, and he is always willing to come to Madison to meet with legislators, share his expertise, and testify when called upon.

Rep. Novak and County Administrator Romenesko are very different leaders, yet they possess similar qualities that embody what effective government is about here in our state. Their dedication to the people of Wisconsin and to the mission of county government is exemplary. On behalf of the WCA, we are incredibly proud to recognize them as true friends of county government. ■

Stay connected. Visit wicounties.org to access resources and learn about events.



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2025 Green Book Available in Interactive, Online Format

The Green Book: A Book of County Facts is now available in an online, interactive format, allowing county leaders to explore data dynamically, compare counties, and tailor insights to their unique needs. This powerful tool takes The Green Book beyond print, making data more accessible and actionable than ever before.

For county governments to successfully carry out their mission, strategic long-range thinking is critical – and reliable data plays an essential role. Forward Analytics recently published the 8th edition of The Green Book, a trusted resource that provides key data for every county in Wisconsin.

This annual fact book includes information on each county's government structure, population, finances and economy. County officials can use the data for economic development planning, assessing future service needs, and much more.

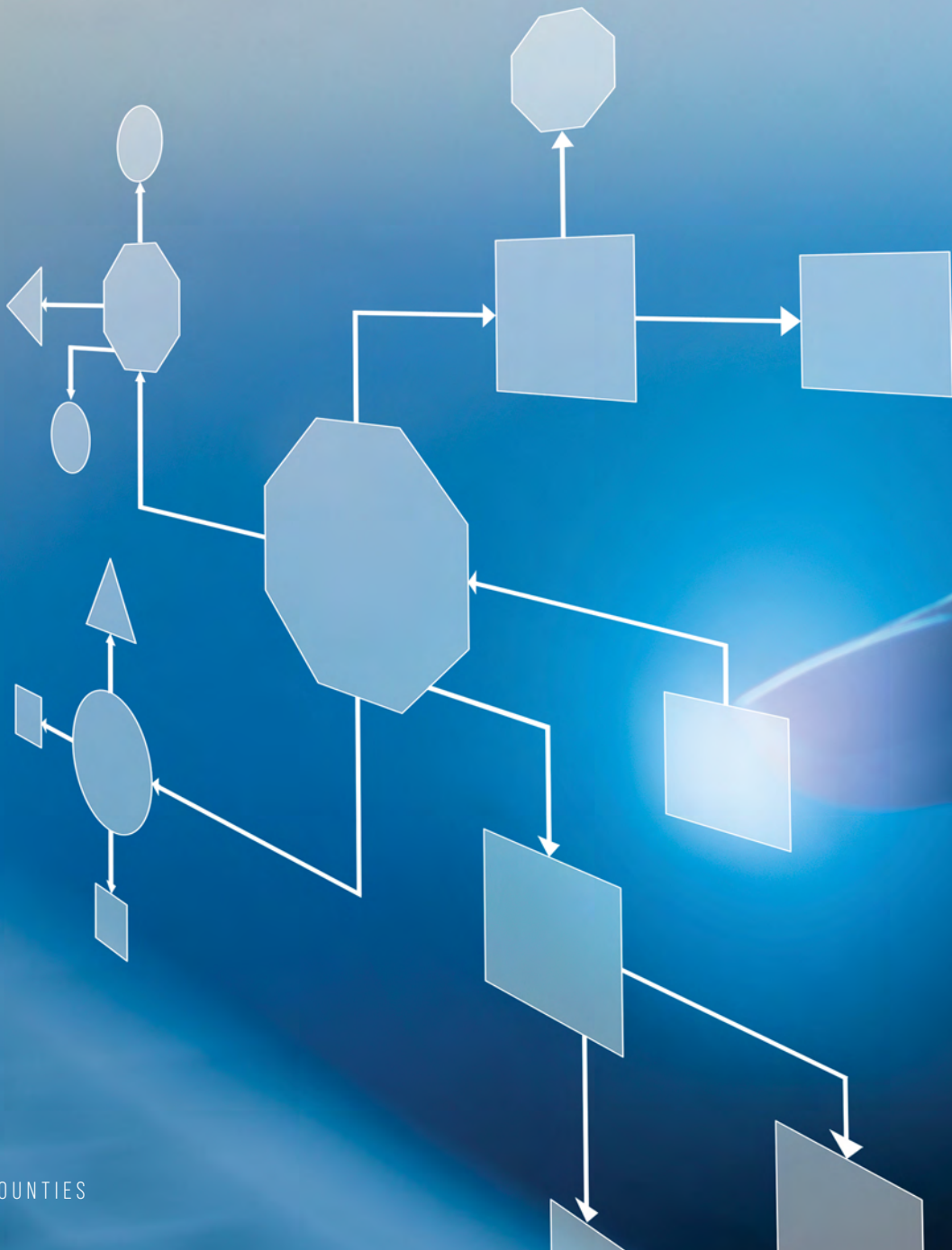
Visit forward-analytics.net to explore the online interactive version, download a copy of the printed fact book, or view individual county fact sheets. Each county clerk receives enough copies to distribute The Green Book to all county board supervisors and 10 department heads. Additional copies can be requested directly through Forward Analytics. ■





Strategic Planning & Budgeting

Shaping Your County for Tomorrow





Data-Driven Leadership

By Kevin Dospoy, Deputy Director, Forward Analytics

Perhaps more than any other process undertaken by county governments, strategic planning is the most important. Residents rely on counties to make financially sound decisions that balance the needs of today with the challenges and opportunities of tomorrow. As county leaders look ahead, two interconnected factors stand out as particularly vital: understanding the impact of changing demographics on local and state policy; and using data wisely and responsibly.

► Demographics

Demographics are not static. The composition of the state's population, age distribution, household types, and migration patterns all shift over time. Forward Analytics has written numerous reports on these topics, including the overall aging of the state, the availability of child care, and the relative lack of affordable housing. We provide these reports and accompanying data to better inform county officials, as ignoring demographic change can create mismatches between the needs of county residents and the services offered by local governments.

Imagine a county or local community that attracts more retirees than younger residents — a phenomenon occurring in many northern Wisconsin counties. This type of community should plan for an increase in costs associated with elder care and emergency management services. Additionally, it would do well to consider devoting more resources to attracting younger residents and diversifying its population by supporting incentives for young families, local schools, parks and recreation services, cultural events, and housing and child care options.

Local officials know better than most how thin county budgets are already stretched. Using relevant and timely

data, county officials can allocate their limited resources more effectively to plan for the future.

► Data driven

To help in strategic planning, county officials should consult reputable data sources and fully understand what these data points mean, and just as importantly, what they don't mean. For example, the geographic scale of a data point inevitably masks local differences. Housing affordability at the national level differs significantly from that at the state level, which in turn differs from that at the county or local level. The same can be said for other measures, such as the poverty rate and the consumer price index, which were discussed in detail by Forward Analytics in recent Research Room columns, as well as the unemployment and labor force participation rates.

Strategic planning is not an exercise in predicting the future with absolute certainty. Instead, the process involves using the most reliable and up-to-date information to prepare for a range of likely possibilities. Integrating demographic analyses with the appropriate use of relevant data can best position local leaders during the planning process. To assist local officials in this endeavor, Forward Analytics publishes an annual book of county data, *The Green Book, A Book of County Facts*, with an accompanying online, interactive version available at forward-analytics.net.

Local governments that embrace a data-driven approach encompassing, among other factors, demographic changes will be better prepared to meet the needs of their residents tomorrow, next year, and in the decades to come. ■

Kevin Dospoy is the deputy director of Forward Analytics, a Wisconsin-based research organization that provides state and local policymakers with nonpartisan analysis of issues affecting the state.





STRATEGIC PLANNING for WISCONSIN COUNTIES:

Focusing Resources for Impact



By Garret Zastoupil, Community and Leadership Development Educator, UW-Madison Extension Chippewa, Dunn, and Eau Claire Counties; and Elizabeth McCrank, Community Leadership Specialist, UW-Madison Division of Extension

“I’ve sat through a million of these, and they never accomplish anything” Sound familiar? When it comes to strategic planning, most people have been involved in at least one time-consuming, ineffective strategic planning process. We have too. We have also seen strategic plans that transform organizations. The difference? Using a model that fits the organization.

At the UW-Madison Division of Extension, we’re keenly aware of the unique complexities of county government. That’s why we’re piloting new models of strategic planning processes specifically designed to help counties navigate these challenges and develop truly effective plans. In Wisconsin, counties regularly face the challenge of best allocating limited resources — time, money, and human capital — to serve their residents effectively. That’s where good strategic planning comes in. It’s a vital process for identifying priorities, guiding efforts,



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and effectively meeting community needs.

► What is strategic planning?

At its core, strategic planning is a disciplined process that organizations undertake to identify their most significant challenges and opportunities and then use them to develop a focused approach to address those challenges over a

defined period. The tangible output is typically a “strategic plan,” a document that outlines collective goals and

guides decision-making across the entire organization.

The strategic planning process often involves several key components:

- Define or reaffirm the county’s fundamental purpose (mission) and articulate an aspirational future state (vision).
- Examine the county’s operational environment. An internal analysis assesses strengths and weaknesses within the organization (e.g., staffing, financial health,



FOCUSING ON THE FUTURE

Ozaukee County's Approach to Strategic Planning

County Administrator Jason Dzwinel considers strategic planning to be an important process for Ozaukee County. "This is the third iteration of a strategic plan in my career in county government, and each one has improved in its usefulness for shaping policy," said Dzwinel. "Strategic planning keeps our focus where it belongs — on policy — not just administratively, but also at the committee and board level. It's about ensuring that we're always looking ahead, not just reacting to today's challenges."

Dzwinel employs strategic plans to foster a shared understanding of major policy issues, enabling the county to develop long-term solutions that extend beyond a single two-year board term. One example is Ozaukee County's decision to utilize American Rescue Plan Act (ARPA) funds to construct a community-based residential facility on its nursing home campus. "That project was first contemplated in two previous plans. Because the issue stayed front and center, we were able to move forward in an incremental but focused way. The plan gave us clarity on why the project mattered, and it kept the county board members aligned as we engaged consultants, issued requests for proposals, and ultimately adopted the budget," said Dzwinel.

In his experience, successful strategic planning must be driven by both the county board and county leadership, with leadership setting the tone to ensure the process stays focused on strategy rather than distractions. "High-level agreement is absolutely critical," said Dzwinel. "Without that, planning can devolve into an airing of grievances or become mired in day-to-day operational concerns."

His advice for counties going through the process: Don't try to do strategic planning alone. To facilitate the process, Dzwinel worked closely with Paul Roback, professor and community development educator with UW-Madison Extension in Ozaukee County. "They bring a neutral perspective that helps build trust with board members," said Dzwinel, "and they have a deep toolbox of methods and resources to ensure the planning process is productive and successful." □

departmental capabilities). An external analysis identifies opportunities and threats stemming from outside the organization (e.g., demographic shifts, state legislation, state and federal funding, economic trends).

- Use analyses to identify the key challenges to overcome and opportunities to seize that are most critical for the county's success.
- Develop concrete, actionable strategies and initiatives designed to address the identified priorities.

"Bad" strategic planning. Many county strategic plans end up in one of two ways. Some counties create a "weekend errand strategy," a disorganized to-do list without a clear focus on critical challenges or how to prioritize limited resources. Updating the capital improvement plan or hiring a new finance director are operational necessities, not strategic directives. Others pursue a "chasing rainbows strategy." Counties set grand ambitions with no realistic path to achievement. These plans often outline goals beyond the county's jurisdiction or resources, leading to wasted time and energy on initiatives that are unfeasible.

"Good" strategic planning. To ensure a county can truly act strategically, the planning process must identify challenges and opportunities the county can genuinely address. A good strategy identifies a key challenge and develops a pathway to achieve it.

At Extension, we often utilize a model adapted from Stephen Covey's "7 Habits of Highly Effective People" to help counties evaluate challenges that drive strategy. This model separates issues into three categories: control, influence, and concern. "Issues to control" are those that a county has direct authority over and can implement solutions. "Issues to influence" are those that a county can exert pressure on or work with partners to bring about change. "Issues of concern" are those that are important and impactful but largely outside the county's direct control or influence.

This framework helps ensure strategic efforts are directed towards areas where the county can genuinely make a difference, avoiding the frustration of tackling issues beyond its practical reach. Importantly, because Wisconsin county board elections are held every two years, shorter-term, specific strategies are especially crucial.

Continued on page 10

► Why plan strategically? The power of focus

Many counties have had mixed or even negative experiences with strategic planning, often perceiving it as a time-consuming and resource-intensive process. These experiences frequently stem from plans that lack clear priorities or focus on challenges outside the county's control.

The most compelling reason to engage in strategic planning is to achieve focus. Counties operate with limited resources while simultaneously managing highly complex organizations. When executed well, strategic planning acts as a catalyst, enabling the organization, county supervisors, departments, and staff to concentrate their finite resources on the most impactful areas.

The benefits of this sharpened focus are profound.

Strategic planning enables the county to address its most pressing priorities effectively. It helps concentrate efforts on collectively agreed-upon priorities.

By providing clear priorities, strategic planning directs

the work of county committees and departments, extending beyond day-to-day operations. It informs and aligns other crucial county planning efforts, such as annual budgets and capital improvement plans, ensuring coherence across various policies

and initiatives. The strategic planning process itself is a powerful tool for fostering consensus and building trust among county board supervisors, department heads, and other constituent groups. Shared engagement in shaping the future of county government can significantly improve collaboration and strengthen bonds, thereby enhancing the effectiveness of their other responsibilities.

Continued on page 12



CONTACT YOUR LOCAL EXTENSION OFFICE

Discuss their availability and capacity to assist with strategic planning. If your county does not have a community development educator, reach out to Sarah Schlosser at sarah.schlosser@wisc.edu.

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The strategic planning process itself is a powerful tool for fostering consensus and building trust among county board supervisors, department heads, and other constituent groups.

Continued from page 10

► **How to embark on strategic planning: A practical guide**

If your county is considering strategic planning, there are several crucial considerations to weigh as you begin to ensure a successful and impactful process.

First, evaluate your county's available time, finances and human resources for the strategic planning effort. Understanding your capacity for implementation from the outset is vital to ensure the entire process is worthwhile and not just a document that gathers dust. This initial assessment will also clarify whether your county has the internal resources to conduct the strategic plan effectively or if external assistance might be beneficial. Consulting with your local Extension educator or a regional planning commission can be an excellent starting point if you're exploring third-party facilitation.

Next, identify the type of planning process that best suits your county's current needs.

It may be the "whole kitchen sink" approach. This comprehensive approach involves creating or revising mission, vision, and values statements, followed by setting new goals, strategies, and tactics. This is suitable if your county lacks foundational guiding principles or needs a complete overhaul of its strategic direction.

If your county has an existing strategic plan, you may only need to review and update it to reflect current realities and progress. Some counties might prefer a plan that is highly focused on immediate action, providing a concrete roadmap for specific initiatives within a shorter timeframe.

Often, the most effective approach (and the one we recommend) is for counties to concentrate on identifying and addressing just one or two significant challenges. This more focused timeframe enables the development of concrete action plans and tangible results, particularly given limited resources.

The key is to ensure the chosen type of plan aligns with your county government's specific needs.

Once the planning approach is determined, establish a process that enables constituent groups to identify key challenges and opportunities effectively. This process should create space for brainstorming and selecting actionable strategies to address these priorities. A crucial consideration is determining the desired level of participation, whether the

process will be open and participatory or more limited in scope. The resulting plan should clearly outline the chosen strategic directions and define the roles of organizational partners in advancing it.

► **Strategic planning support from UW-Madison Extension**

UW-Madison Extension's Organizational and Leadership Development program offers support for county strategic planning efforts. Our capacity varies based on staffing and existing commitments. If your county invests in an Extension community development educator, contact your local Extension office to discuss their availability and capacity to assist with strategic planning. If your county does not have a community development educator, reach out to Sarah Schlosser, Extension's state organizational and leadership development program manager, at sarah.schlosser@wisc.edu to discuss the options available for working with a state specialist. ■

Garret Zastoupil is a regional community and leadership development educator, serving Chippewa, Dunn and Eau Claire counties. He supports local governments, nonprofits and community coalitions with strategic planning and implementation. Elizabeth McCrank is a community leadership specialist with the UW-Madison Division of Extension. She is the lead facilitator for the Local Government Leadership Academy and works with local governments and nonprofit organizations to develop strategic plans and project-specific roadmaps.

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Strategic Planning Process Brings Jackson County Together

COUNTY PARTNERS WITH UW-MADISON GRADUATE STUDENTS

By Abigail Becker, Senior Associate for Communications and Outreach, UW-Madison UniverCity Alliance

Local governments face numerous emerging priorities, making it challenging to focus on long-term planning amid daily operational needs.

“We have to do today’s work,” said Cindy Altman, the county clerk and administrative coordinator for Jackson County. “We can’t always think about the 10-years-down-the-road work.”

One of the benefits of partnering with students through UW-Madison’s UniverCity Alliance is bringing in that extra assistance. Graduate students pursuing urban and regional planning degrees collaborated with Jackson County staff to develop a strategic plan that would help county departments prioritize their efforts and coordinate their actions.

Following approval by the Jackson County Board in

January, the county now has an approved strategic plan, along with new mission and vision statements.



UniverCity Alliance
Better. Places. Together.

The plan aims to put goals and future county actions within a set of strategies across three areas: county revitalization, strengthened county government, and expanded service provision. Within these areas, the plan addresses job loss, tourism, fiscal responsibility, county staff development, outreach, health, and other issues.

One area of interest, Altman said, was investigating how the county can build its workforce and retain younger residents. This trend was highlighted by data that students showcased in the strategic plan, which Altman said was “enlightening.”

“The students were very energetic about the project,” Altman said. “It was like having fresh eyes that know



WANT TO PARTNER UP?

UniverCity Alliance accepts applications on a rolling basis. If your community is interested in working with UniverCity Alliance, email UniverCityAlliance@wisc.edu.

nothing about Jackson County come in and tell us all about the county, which was refreshing.”

The strategic planning process included surveying county staff and conducting a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis, as well as an economic, demographic, and health equity data analysis. The students also held a strategic planning workshop with county staff to review the survey results and data. They discussed internal and external issues facing the county, strategies for addressing problems, and organizational strengths and weaknesses.

“We learned a lot about the inner workings of local government through the strategic planning process,” said Zach Gerras, a second-year student in the graduate urban and regional planning program. “We also experienced the dedication of county staff who lay the groundwork for a better future in their communities.”

Altman said another benefit of the strategic planning process was gathering representatives from all county departments and divisions. With so many people involved, there are often numerous ideas about priorities, challenges and solutions. “It brought all of us together, learning more about each other and where we can help one another,” Altman said.

The process also introduced UW-Madison students to Jackson County and provided a unique experience that encouraged them to put what they learned in the classroom into practice for a community partner.

“We want UW-Madison students to learn about the amazing communities throughout Wisconsin, and this project allowed students to get to know the western part of the state,” UniverCity Alliance Managing Director Megan McBride said. “We aim to provide a deliverable that meets the needs of our community partners and can be implemented. This adopted plan represents how resources at the university can directly impact communities when we listen to the needs of local leaders.” ■

Abigail Becker is the senior associate for communications and outreach at the UW-Madison UniverCity Alliance. The mission of UniverCity is to improve the quality and visibility of UW-Madison's education, research and service contribution to the high-road development of local communities that reflects the values of equity, democracy and sustainability.



SEEING THE FOREST FOR THE TREES

How Strategic Planning is Guiding La Crosse County's Future

Over the past few years, La Crosse County has launched initiatives to address homelessness, climate change, economic development, and inclusivity. We're reimagining a long-term care campus, determining how best to utilize opioid settlement funds, and exploring the development of over 100 acres of county-owned land. A lot is happening, and for good reason. These are significant, complex challenges that affect people's lives in La Crosse County every day.

However, with so much going on, it can be challenging to maintain a clear focus on the big picture. How can we ensure that our efforts are well-intentioned and well-coordinated? How do we ensure the county board is driving toward common goals and not just reacting to the issue of the moment?

That's why we launched the county's first strategic planning process last year. We're now beginning the work of integrating that plan into the 2026 budget being developed.

At its core, the strategic plan is a communication tool. It provides the county board, staff and the public with a shared roadmap for action. It brings all those plans mentioned earlier under one umbrella, so we're not looking at each issue in isolation. It helps us ask better questions. For example: Does this proposal move us closer to the outcomes we've identified in the plan? Are we using data to guide our decisions, as we said we would? Are we staying true to our vision around housing, sustainability and economic opportunity?

Already, we're making a good start. This year, we started work on a countywide housing plan and launched a comprehensive wage review, both of which are clear priorities in the strategic plan. And when new ideas or needs emerge, we have a framework to help us evaluate them, instead of starting from scratch each time.

This doesn't mean every decision will be easy or that every project will get a green light. But it does mean we're aiming for consistency, transparency and intentionality in how we spend public dollars. The strategic plan helps us see the forest for the trees. It gives us a clearer sense of where we're headed and how to get there. □

Jane Klekamp is the county administrator for La Crosse County.



Building a Better Budget



It starts with clear priorities

By Ken Witt, County Administrator, St. Croix County

A strong county budget begins long before the spreadsheets and line items are finalized. It begins with a clear vision — one shaped by the elected officials who understand their community's needs and who set the tone for strategic investment. The county board plays a vital role in establishing that foundation, and the best way to do so is by engaging early in a structured process to define budget priorities.

While county priorities may shift from year to year, the principles of setting a solid foundation remain consistent. In an environment of limited resources and growing

demands, the clarity that comes from a strong priority-setting process can mean the difference between a reactive budget and one that reflects your county's long-term goals.

Department heads and frontline managers work with the budget daily. They know where the dollars go, where pressures exist, and where efficiencies may be possible. Their insights are critical in shaping a realistic and effective budget.

Counties that start their budget development process by consulting with department heads, position themselves to make better-informed decisions. Ideally,



THE BUCKET CHALLENGE EXERCISE

- 1** List and present needs
- 2** Create buckets labeled with needs
- 3** Distribute resource chips among buckets
- 4** Tally each bucket's resource chips
- 5** Discuss results and make adjustments
- 6** Vote and adopt a final list

these conversations happen in April or May, shortly after the spring elections. This timing gives newly elected or reelected board members a chance to engage in strategic discussions at the front end of the budget calendar, before formal budget proposals are submitted.

These early conversations don't require full budget proposals. Instead, they should focus on departmental challenges, anticipated cost drivers, service demands, and ideas for improvement. This gives board members the full context behind the numbers and helps identify cross-departmental issues that might otherwise go unnoticed.

Every county faces the same basic challenge: more worthy initiatives than available funding. That's where the county board has a real opportunity to lead. By establishing clear budget priorities early on, the board gives the county administrator, county executive, or finance committee a framework to guide decisions throughout the process.

A structured goal prioritization exercise allows board members to reflect, collaborate and build consensus around which initiatives rise to the top. One particularly effective exercise is the "bucket challenge." This hands-on activity combines collaboration with a visual, weighted voting system to sort through a long list of competing requests.

Here's how the exercise typically plays out:

- 1. Present the needs.** Each department shares a brief summary of its top requests, which may be new staff, program expansions, capital needs, or service changes. The county administrator may also contribute broader items such as wage increases or benefit adjustments.
- 2. Create buckets.** Each unique funding request is assigned to a labeled physical bucket or container.
- 3. Distribute resources via chips.** Each elected official is given a limited number of chips, representing the county's available resources as estimated by finance

staff. Officials can allocate chips however they see fit, putting multiple chips in one bucket or spreading them out.

- 4. Tally the score.** Because chips can be distributed in varying amounts, the resulting tally produces a weighted score for each item. This highlights which issues garnered the most support across the board.
- 5. Discuss and adjust.** Once the buckets are tallied and ranked, the board reviews the results. Items can be discussed further, shifted up or down in priority, or voted on individually if needed.

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- 6. Adopt the final list.** Once consensus is reached, the board votes to adopt the budget priority list as a formal guide for the upcoming budget cycle.

The entire exercise can be completed in two to three hours and is best done in one sitting. It creates a clear, defensible framework rooted in both data and collaboration.

The adopted budget priority list becomes the guiding star for the entire budget development process. Department heads use it to shape their formal budget proposals, knowing in advance which initiatives are most likely to be supported. Their requests become more focused and aligned with the board's expectations.

When committees and subcommittees begin reviewing budgets later in the year, they can compare proposals to the priority list to ensure alignment. And when final balancing decisions must be made, whether by the county administrator, county executive, or finance committee, those decisions are made with the board's priorities firmly in mind.

Of course, budgets are never static. From April to

Budgeting can feel like a technical process, but at its core, it's about values and choices.

November, circumstances can change. New revenue sources may materialize. Unexpected expenses may arise, or an urgent community need might shift the board's priorities late in the process. That's normal, and flexibility is a necessary part of responsible budgeting.

Still, even if the final budget shifts from the original list, the process of setting early priorities pays dividends. It encourages focused planning, enhances communication across departments, and improves transparency with the public.

Budgeting can feel like a technical process, but at its core, it's about values and choices. The most effective budgets aren't simply balanced, they're strategic. They reflect a shared vision for the county's future, shaped by those entrusted to lead it.

By engaging early, listening to the experts, and establishing a clear set of priorities, the county board provides the direction and leadership needed for a budget that works, not just by the numbers, but for the people they serve. ■

Ken Witt is the county administrator for St. Croix County.

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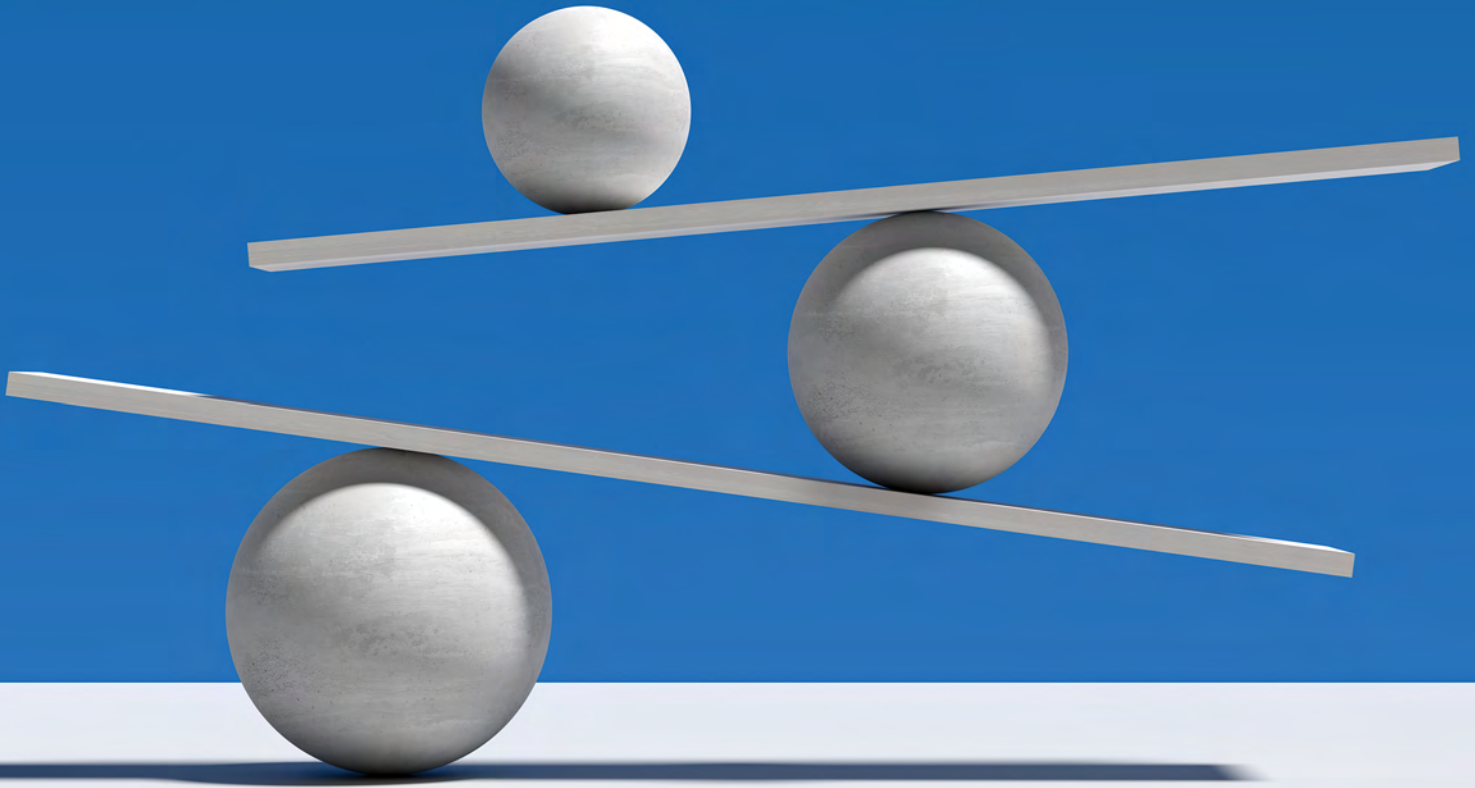


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More Than Just a Number

FUND BALANCE AS A TOOL FOR STRATEGIC BUDGETING

By Nicholas Trimner, County Administrator, Price County; and Jeff French, County Administrator, Barron County

When counties talk about budget strategy, the conversation often focuses on revenue sources, service priorities, and tax implications. But behind the scenes, a quieter tool helps ensure stability, flexibility, and long-term sustainability: the unassigned fund balance.

While it rarely makes headlines, a well-managed fund balance plays a critical role in every county's ability to plan ahead, weather economic disruptions, and protect taxpayers.

► Understanding fund balance

In governmental accounting, "fund balance" refers to the difference between a fund's assets and liabilities. Within the

general fund, which is the county's primary operating fund, this balance is categorized into five types: nonspendable, restricted, committed, assigned, and unassigned.

Of these, the unassigned fund balance is the most flexible. It is not earmarked for a specific purpose and can be used to cover shortfalls, emergencies, or strategic one-time investments. Think of it as the county's operating cushion, the liquidity that helps ensure bills get paid and operations continue even when revenue doesn't flow in evenly throughout the year.

An appropriate fund balance also enables counties to remain nimble, responding quickly to new state mandates,



natural disasters, or unexpected facility failures without resorting to last-minute borrowing or program cuts.

► Why fund balance matters in strategic planning

A healthy unassigned fund balance is not a luxury; it is a necessity. Property taxes and state aids, which often make up a large share of county revenue, are received at specific times of the year. Yet expenditures, including payroll, utilities, and public safety, continue steadily.

That's why the Government Finance Officers Association recommends counties maintain at least two months (around 16.7%) of operating expenditures in unassigned fund balance. Many Wisconsin counties go further, setting policies in the 25–35% range to guard against economic uncertainty and support sound strategic budgeting.

This reserve becomes especially important in an era of tightening levy limits, labor market uncertainty, and increasing infrastructure demands. A robust fund balance can mean the difference between slow reaction and smart planning.

► More than a snapshot

It's important to remember that fund balance is a snapshot taken at the end of the fiscal year. It doesn't always equate to available cash. A county may appear to have a strong fund balance on December 31, but see its cash levels drop significantly by March due to property tax collection timing and seasonal expenses.

This nuance is critical for budget planning. Fund balances should be analyzed alongside cash flow trends, revenue timing, and classification types to get a complete picture of a county's fiscal position. Without that insight, decision-makers may overestimate how much is available.

► Policy-driven financial planning

A formal fund balance policy transforms this accounting tool into a proactive planning instrument. Such a policy typically includes:

- Target ranges (e.g., maintain between 25% and 35% of general fund expenditures)
- Guidelines for surplus use (e.g., apply excess to one-time capital improvements or tax levy reduction)

- Replenishment strategies if the balance falls below the minimum threshold
- Clear accountability for monitoring and reporting (typically assigned to finance staff and county boards)

Counties that follow these practices don't just improve their fiscal health; they also earn trust from bond rating agencies and the public by demonstrating transparency, discipline, and forward-thinking.

For example, a county may adopt a policy stating that any unassigned fund balance above 35% will be directed toward infrastructure improvements, debt reduction or a capital replacement fund. This reinforces fiscal discipline and allows counties to plan strategically over a multi-year horizon.

► Avoiding common pitfalls

Despite its importance, fund balance can be misused or misinterpreted. Common strategic missteps include using

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fund balance for ongoing costs and creating structural imbalances, failing to plan for replenishment after drawing down reserves, not connecting fund balance use to strategic goals, and not communicating the purpose or policy to taxpayers or board members.

Avoiding these traps begins with integrating fund balance discussions into the regular budget cycle, not as an afterthought but as a central component of long-term planning.

► **Tying fund balance to broader goals**

When aligned with strategic priorities, a fund balance enables counties to invest in infrastructure without borrowing, provide tax relief in difficult years, prepare for economic shocks, maintain core services during unexpected revenue declines, and make timely decisions rather than reactive ones.

Most importantly, it supports budget predictability, which is a cornerstone of long-term planning. When department heads, elected officials, and community

partners know the county has planned for the unexpected, it fosters confidence in the county's ability to lead.

► **Conclusion: From buffer to strategy**

Fund balance may never be the most visible part of a county's budget, but its importance can't be overstated. In a time when counties face rising costs, levy limits, and increasing service demands, having a clearly defined fund balance policy is essential to responsible governance.

Rather than viewing fund balance as a static number, counties should treat it as a strategic lever — one that supports resilience, enables opportunity and reinforces trust.

By planning for the future instead of just reacting to the present, counties can turn fund balance from a buffer into a strategy, and from a number into a commitment. ■

Nicholas Trimner is the county administrator for Price County. He has worked for Price County since May 2011 and has been their county administrator since April 2014. Jeff French is the county administrator for Barron County. He holds a master's degree in business administration, is a certified public accountant and enrolled agent, and has over 30 years of experience in municipal government and finance.

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RISK MANAGEMENT BUDGETING GOVERNANCE

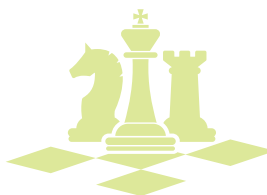
A Strategic Trio for Public Sector Effectiveness

By John Dirkse, President, Aegis LLC, A Charles Taylor Company

Counties operate under intense scrutiny, with limited resources and an increasing demand for transparency, efficiency and accountability. To meet these expectations and serve the public interest effectively, the three interdependent elements of risk management, budgeting and governance must work in concert. When aligned, they form a robust framework that supports sound decision-making, safeguards public resources and upholds accountability.

► **Risk management in county government:
Anticipating challenges, protecting the public**

Risk management in county government involves identifying, assessing and mitigating threats to achieving government objectives, including delivering services, complying with mandates, and maintaining public trust. Risks may range from natural disasters and cyber threats to policy failures, legal shifts and operational breakdowns.



Every structure or process requires a solid foundation. In county government, that foundation is built on core components that guide decisions impacting both budgets and operations.

Informed risk assessment helps leaders understand potential threats that could derail major initiatives, legislative compliance or the delivery of core mandates. Operational risk control ensures continuity of essential county services such as public safety and infrastructure, even in times of disruption. Protecting reputation and trust remains paramount, as counties must maintain citizen confidence through ethical conduct, transparency and a proactive approach to crisis response.

Additionally, tools such as risk trend analysis and heat maps enable departments to track, quantify and monitor risks at various levels of government. Unlike the private sector, counties cannot opt out of many services, which makes risk anticipation and response a matter of public welfare and community resilience.



Risk management in county government involves identifying, assessing and mitigating threats to achieving government objectives...

► Risk management and the county budget

Budgeting in county government has always been more than a financial process; it reflects policy priorities, operational efficiency and social values. It ensures that taxpayer money is used efficiently, equitably and transparently to meet the needs of citizens.

Within this process, insurance and risk management expenditures play an outsized role. They may appear as only a few lines in a complex document, but their impact on operations and long-term sustainability is significant.

Risk-related expenditures encompass several objectives. First is the balance between risk transfer and risk retention. Every county must determine the appropriate level of insurance coverage for property, liability and workers' compensation losses while also considering deductibles or self-insured retention amounts. Striking the right balance between transferred and retained risk requires careful discussion with insurance carriers to maximize fiscal impact.

Another objective is managing risk through vendor contracts. Every contract entered into with a vendor, contractor, or program partner represents a potential liability, requiring review for compliance with county policies, appropriate insurance limits, and indemnification language. This is especially critical when contracting for IT services or software providers, which can significantly increase cyber liability exposure.

Ultimately, recognition of training and education programs is crucial, as informed and well-prepared employees form the foundation of efficient and reliable service delivery. Strong training reduces the likelihood of internal or external operational breakdowns that could negatively impact the public.

► County governance in risk management: Oversight, integrity and trust

Governance in the public sector refers to the frameworks, rules and institutions that ensure policies and resources are

managed responsibly, ethically and in line with public policy principles. The goal is not simply to balance the books, but to protect the public that depends on government functioning. County leadership plays a crucial role in this process.

Transparency and openness ensure the public has access to information about budgets, contracts and performance standards. Strong adherence to the rule of law and ethical conduct, facilitated through internal controls and codes of conduct, prevents corruption, favoritism and abuse of power. Stakeholder engagement, including listening to employees, citizens, and businesses, helps shape better policies and builds legitimacy. Interagency coordination

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ensures that departments, agencies and local governments work together in collaboration rather than operating in silos. Governance, therefore, provides the checks and balances necessary to uphold the public interest, guide policy implementation, and enforce accountability in both risk management efforts and service delivery.

► **Connecting the dots: Integration for better public outcomes**

In an effective government, risk management, budgeting, and governance are tightly integrated. Risk-informed budgeting ensures that emerging threats, such as cyberattacks or climate-related events, guide how funds are prioritized and allocated. Governance of risk practices enhances oversight, with safety committees and department leaders actively involved in identifying and mitigating risks. Budgetary oversight ensures that financial decisions

related to risk are informed by anticipated social, legal and operational challenges, often drawing on input from department leaders, the public and insurance carriers.

► **Conclusion**

In the public sector, risk management, budgeting and governance are not optional; they are essential for delivering effective, equitable and sustainable services. When coordinated, they build institutional resilience, optimize public spending and uphold the principles of accountability.

Counties cannot eliminate risk, but they can control how it is funded, anticipated and addressed. As county government faces increasing complexity, from digital disruption to an ever-changing legal environment, this strategic trio becomes not just the foundation of good management but a moral imperative in serving the public good. ■

John Dirkse is the president of Aegis LLC, a Charles Taylor Company, and general administrator of the Wisconsin County Mutual Insurance Corporation.



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Christian Øverland, Wisconsin Historical Society Ruth and Hartley Barker Director and CEO

Leading Wisconsin's History into the Future

CHRISTIAN ØVERLAND'S JOURNEY

By Michelle Gormican Thompson, Thompson Communications

With Lake Harriet just a few blocks to the north of his home and the Minnehaha Creek a block to the south, Christian Øverland spent most of his youth immersed in the sights and sounds of his southwest Minneapolis neighborhood.

"Out my front door, I could walk to school, fish, hear music from the bandstand, and live in a very public way," Øverland recalls. "My childhood included summers in northern Wisconsin and winters filled with skiing and snowshoeing. I was always aware of my community and where I fit into it."

Rooted in his Norwegian heritage, Øverland's early worldview was shaped by the landscapes and traditions of the upper Midwest. These core principles led him on a journey of discovery that eventually brought him to Madison, where he now fulfills a lifelong passion for history,

preservation and storytelling as the Ruth and Hartley Barker Director and CEO of the Wisconsin Historical Society.

► College on hold, but life full speed ahead

Fresh out of high school, Øverland and his best friend temporarily set aside their plans to attend college. Instead, they embarked on an adventure that foreshadowed Øverland's career: a year living off the land in Minnesota's Boundary Waters, hunting, fishing, and devouring literature from Shakespeare to Arthur Conan Doyle.

"My friend John and I cut a deal with our parents that we would do it for one year and go to college after," he said. "We made our way up the Gunflint Trail through the Superior National Forest, lived in a small cabin, and had a boat and a dirt bike to get around on. It was transformative."

This blend of adventure and curiosity eventually carried





“This is my dream job. We have an unbelievable collection and a chance to tell Wisconsin’s story in a way no one’s ever done before.”

him through studies in architecture, English literature and art history at the University of Minnesota.

“I started to see a pathway when I began volunteering at the Walker Art Center in college. The director took me under his wing to do some amazing things,” said Øverland. “Yet before finishing undergraduate school, I still wasn’t sure about my path, so I went to Boston and worked in a restaurant chain for a year, designing kitchens and opening new restaurants in Boston, Chicago and Ottawa, Ontario.”

Although he soon tired of the chaos of the restaurant industry, this time proved to be worthwhile for Øverland. “I went back to school to finish my degree, and it was clarifying for me,” he said. “I wanted to work in museums and began work at the Minnesota Historical Society. Convinced that I had chosen the right career and wanted to run a museum, I headed to New York to pursue a master’s degree in American history and museum studies.”

With a degree from the Cooperstown Graduate Program under his belt, Øverland returned to the Minnesota Historical Society. But it wasn’t long before he left again. In 1992, Øverland joined The Henry Ford, an American museum complex in Dearborn, Michigan. By 1999, he was director of Greenfield Village, an open-air museum and part of The Henry Ford featuring nearly 100 historic buildings relocated or reconstructed on-site.

“Places like Thomas Edison’s Menlo Park laboratory, a courthouse where Abraham Lincoln practiced law, and Henry Ford’s birthplace and workshop are just a few of the places that can be found there,” he said. “History is about space and place; it is meant to be living and breathing. I was honored to be a part of it.”

Øverland was at The Henry Ford for over 26 years, advancing through the ranks to become executive vice president and chief historian. During his time there, he led numerous significant preservation efforts, championing exhibits on American innovation, including the relocation and restoration of Buckminster Fuller’s futuristic “Dymaxion” house, which pushed the boundaries of design with its suspension-based circular structure.

► An unexpected opportunity for a “dream job”

By late 2017, with his children in high school or starting college, and neck deep in a capital campaign at The Henry Ford, a new opportunity suddenly emerged. The Wisconsin



▲ Rendering of the new Wisconsin History Center under construction on the Capitol Square in Madison.

Historical Society was seeking a leader to guide it into its next chapter, including the construction of a new state-of-the-art Wisconsin History Center. Though initially hesitant, Øverland’s wife, herself a public historian, encouraged him to pursue it as their family’s next adventure.

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**“We want to connect people to history so they can build a better future.
This isn’t just about Madison. It’s about everyone in the state,
and it’s about connecting Wisconsin to the world.”**

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Arriving in Madison in January 2018, Øverland unpacked his office and was ready to hit the ground running. “This is my dream job,” he said, “We have an unbelievable collection and a chance to tell Wisconsin’s story in a way no one’s ever done before.”

That vision is ambitious. On April 23, 2025, Øverland was present as the first shovels went into the ground for the new Wisconsin History Center on the Capitol Square in Madison. This new building will not only showcase the state’s vast North American and Wisconsin collections, second only to the Library of Congress, but also position Wisconsin’s story within the context of America’s story.

The scope and richness of Wisconsin’s collections are

stunning: 4,500-year-old native canoes, a shawl worn by Abraham Lincoln, one of the largest agricultural collections in the nation, more than 700 Civil War journals, and, in partnership with UW-Madison, one of the largest film collections outside of Hollywood, to name just a few drops in the bucket of the whole collection.

“The Wisconsin Historical Society has always been seen as a ‘maverick’ organization, one that has consistently pushed boundaries,” he said. “We envision this as a national center for American history, a hub for community engagement across all 72 counties, and a design lab for innovative storytelling.”

He continued, “We want to connect people to history so they can build a better future. This isn’t just about Madison. It’s about everyone in the state, and it’s about connecting Wisconsin to the world.”

The Wisconsin Historical Society, created in 1846 during the state’s constitutional process, is simultaneously an independent state agency and a private membership organization. “This collection belongs to the people. Our goal is to connect people to history. Sharing stories is part of our DNA, and that is the power of this organization.”

Øverland is quick to stress that the organization’s success is built upon an exceptional team. “We have amazing staff, almost 200 full-time people from across the United States,” he said. “From underwater archaeologists and curators to researchers, educators, business services team members and volunteers, our people are working tirelessly to keep things moving, growing and thriving.”

► **Connections to the past shape our state’s future**

American historian and Pulitzer Prize-winning author David McCullough, a favorite of Øverland, once said, “Real success is finding your lifework in the work you love.”

For Øverland, these words ring true. His life’s work has been tirelessly keeping history alive. It is powerful and deeply personal.

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“My great-great-grandfather fought in the Civil War, and my great-great-grandmother heard Lincoln deliver the Gettysburg Address,” he said with awe in his voice. “This is where my family’s history was impacted. These kinds of connections to our past genuinely shape the direction of our future. This connection is really our greatest gift. We need to continue to tell everyone’s story.”

It’s a dream fueled by a lifetime of curiosity, a love for the past, and a belief that understanding history is essential to building a better future. At the helm of the Wisconsin Historical Society, Christian Øverland is ensuring that the Badger State’s maverick spirit continues to inspire for generations to come.



▲ Rendering of the new Wisconsin History Center under construction on the Capitol Square in Madison.

“I never want Wisconsin to be called a flyover state. We’re a place of ideas, ingenuity and original thinking — and the world needs to know it.” ■



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Hawthorne Hills County Park in Ozaukee County, the home of Northern Ozaukee School District's Sugar Maple Nature School.



Fostering Nature-Based Learning

Unique partnership with Ozaukee County brings public charter school into county park

By Andrew Struck, Planning and Parks Department Director, Ozaukee County

In a unique partnership that blends environmental education, public recreation, and community development, Ozaukee County and the Sugar Maple Nature School have transformed a section of Hawthorne Hills County Park into a vibrant, multi-use campus.

Launched in fall 2024, the initiative places a public, nature-based charter elementary school in the heart of the county's natural landscape, providing an innovative educational model and enhancing public park experiences for residents and visitors alike. The collaboration earned a 2025 Achievement Award from the National Association of Counties, recognizing it as a standout example of creativity, efficiency and public benefit.

"This partnership demonstrates the power of aligning education with environmental stewardship," said Andrew Struck, director of the Ozaukee County Planning and Parks Department. "By connecting children directly to the natural

resources around them, we're not just improving a park, we're shaping the next generation of conservation leaders."

The Sugar Maple Nature School, part of the Northern Ozaukee School District, serves students in kindergarten through sixth grade. Formerly hosted by the Riveredge Nature Center near Newburg, the school began searching for a new home in 2023 due to growing enrollment and space needs. The school now has more than 100 students after opening in the 2019-20 school year with 70 students.

In 2024, the county launched an innovative plan: dedicate 5.5 acres of Hawthorne Hills County Park in the town of Saukville to serve as the school's new home. The result is a one-of-a-kind collaboration that provides access to the Milwaukee River, hiking trails, wetlands, a pond, a historic outdoor pioneer museum (in partnership with the county historical society), and the 62-acre Milwaukee River Mesic Woods Natural Area as an extended classroom



“By connecting children directly to the natural resources around them, we’re not just improving a park, we’re shaping the next generation of conservation leaders.”

while also supporting the development of new public park amenities, including a much-needed campground.

“Our cooperation with the Ozaukee County Planning and Parks Department will continue our practice of providing our students with the opportunity to learn about invasive species and high-value plants, along with the experience of removing invasive species and cultivating high-value vegetation, improving the park space for the broader community and creating stewards of the natural Wisconsin landscape,” said Cindy Raimer, director of education at Sugar Maple Nature School, in the NACo award application.

Bringing this vision to life required an ambitious, multi-phase development plan, executed on an expedited schedule. The county had less than nine months to coordinate with contractors, architects, local officials, and school staff to construct the necessary infrastructure to be ready for the start of the 2024-25 school year. The scope of work included land surveys and grading, removal of hazardous trees, road and parking lot construction and paving, trail and bridge construction, and ecological restoration, as well as the installation of security features, electric gates, signage, natural gas and electric service, and internet, water and septic systems.

As the work wrapped up, students utilized nearby county facilities in the park, including the H.H. Peters Youth Camp and the historic Pioneer Village, to start the school year. The completed school facility they now occupy is a 70-by-120-foot, single-story modular building equipped with modern amenities. Its portable design allows it to be relocated with minimal environmental impact.

“This site planning and associated development work typically takes several years,” said Jason Dzwiniel, county administrator for Ozaukee County. “To achieve this in nine

months required incredible cooperation, dedication and problem-solving from everyone involved.”

From a financial perspective,

the project represents a significant public-private investment. The county’s direct development expenses have surpassed \$530,000, plus \$86,000 worth of in-kind staff support.

The school has shared the costs of several infrastructure

components, including the drinking water well, sanitary holding tanks, and utility hookups. According to the partnership agreement, the school will make escalating annual rent payments over five years, totaling about \$476,000. These funds will support ongoing park development and maintenance, including the nearby campground.

The partnership’s impact goes beyond education. As part of the development, the county began

building a new campground at Hawthorne Hills, which will initially feature 13 tent sites and 14 RV sites.

This collaborative effort aligns with the long-term master plan for the park, which already features a golf course, hiking trails, river access, a youth camp, and the Pioneer Village. Future additions include a bathroom facility that will connect to the existing water and power systems, along with potential school expansion projects, such as a greenhouse, natural playground, pier/kayak launch, and pond observation dock.

The partnership goes beyond a simple facilities agreement; it represents a joint investment in education, public recreation, and environmental stewardship. “In a time when communities are seeking smart, sustainable and cost-effective partnerships, this project shows what’s possible,” Dzwiniel added. “It’s not just about a school; it’s about building a stronger community.” ■

Andrew Struck is the director of the Ozaukee County Planning and Parks Department, which oversees 18 park and open space areas encompassing more than 1,300 acres.



▲ With the Sugar Maple Nature School located in the Hawthorne Hills County Park, students get ready access to the Milwaukee River, trails, wetlands, a pond and more.

FORE!

A Friends' Journey to Golf in Every Wisconsin County



Ken Psyck (left) and Wayne Woock (right) challenged themselves to golf in every Wisconsin county with a golf course. They completed the journey in August with a round at the Waushara Country Club.

On a walk near his westside Madison home in the spring of 2020, Ken Psyck noticed something he hadn't before: many of the streets in the Hill Farms neighborhood are named after Wisconsin counties. That simple observation sparked an idea. What if he and his golfing buddies played a round in every county in the state?

Psyck, who spent his career in journalism and communications in the Madison area, brought the idea to two longtime friends: Wayne Woock and David "Boomer" Schultz. The three had been golfing together for decades, sharing road trips, friendly competition, and plenty of "19th-hole" stories.

They set a few simple ground rules. They would play friendly, well-kept public courses with reasonable fees. They would avoid par-three layouts and courses that straddled

county lines. When a county had only a nine-hole course, they would play it twice for a full 18.

If they had already played in a county together, it would count toward the tally. They could recall 16 such counties, leaving the rest as a challenge to tackle. At the time, Wisconsin had 70 counties with public golf courses. In June 2025, Florence County reopened a course, bringing the total to 71, leaving only Menominee County off the list.

The friends began modestly, playing a few courses in 2020 and then averaging about 10 counties each year. Psyck conducted much of the research, utilizing golf course websites, chamber listings, and a "Golf Wisconsin" directory to identify candidates.

Along the way, they discovered a few new course favorites,

with Bayfield County's Apostle Highlands at the top of the list, thanks to the incredible views overlooking Lake Superior from 13 of the 18 holes. In Dunn County, a stop at Tanglewood Greens led to a new friendship with the general manager, who joined them in the clubhouse for a drink after they played, a practice avid golfers fondly refer to as the "19th hole," and shared the course's story of reopening last year after closing during the pandemic.

Throughout the state, the friends were struck by how golf courses are often integrated with community life, hosting leagues, fundraisers, and high school matches.

For Woock, the real joy was the travel itself. "We've gone places we've never had a reason to go to before. We've met countless new people. That's the most enjoyable part." When they found themselves in the county seat, they would deliberately drive by the courthouse and explore downtown before settling into a locally owned restaurant for dinner.

And everywhere they went, they talked to people in the clubhouse. "No one said they knew anyone who had done this before," Woock said. "They thought it was really neat."

Tragically, Schultz passed away in April 2022, partway through the quest. His absence was deeply felt, but Psyck and Woock decided to carry on in his honor. "It seems like we've had more foul weather since Boomer passed," Psyck said with a smile. "He's messing with us."

"We've gone places we've never had a reason to go to before. We've met countless new people. That's the most enjoyable part."

— Wayne Woock

In August 2025, they reached their 71st and final county, with a round at the Waushara Country Club in Waushara County. Friends joined them a few days later to mark the milestone, raising a toast to Schultz's memory and the miles of fairway they had covered together.

The memories are plentiful: stunning views, offbeat local

spots, and the camaraderie of the game. Woock made it his mission to have a Miller High Life at the 19th hole in every county, and the scenic drives between courses

often rivaled the rounds themselves.

Unlike golfers who aim to play in every U.S. state, Psyck and Woock are content to keep their focus on Wisconsin. "We appreciate our state," Psyck said. "This seemed manageable. And we've learned so much about its counties, county seats and communities."

What began as a far-off idea became a reality through steady planning and a shared sense of adventure. Perhaps the most enduring truth they discovered is that Wisconsin is full of friendly, welcoming people. As Psyck puts it, "If you're open to talking to people, asking questions, you can strike up acquaintances anywhere."

Though the county challenge is complete, the journey isn't over. Numerous courses didn't make the cut for the original list, giving them plenty of reasons to return to counties across the state and keep pursuing those elusive holes-in-one. ■

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OUTAGAMIE COUNTY

Givens Farm Estate: Community in the Soil

“Givens Farm Estate: Community in the Soil” is a moving portrait of reinvention, resilience and the profound bonds between people and the land of Outagamie County.

At Givens Farm Estate near Hortonville, Jim and Mariann Sykes invested decades of care to create a sanctuary and special gathering destination for life’s milestones, from weddings to celebrations of life. Art, music, nature, and animals co-exist on the estate to create a Wisconsin story that highlights the best our state has to offer.

Today, Brittney and Dustin Dorsey are continuing this tradition as the current owners of the Givens Farm Estate. When they took over the estate, they left behind everything familiar and discovered a purpose far greater than themselves.

“We strive to honor the space and bring it forth for new memories,” said Brittney. “Givens Farm Estate is a space that hosts all different types of events, celebrations and gatherings. Jim and Mariann have a gift for helping people feel at home and relax. They encourage people along on that dream and that passion.”



By Michelle Gormican Thompson, WCA Communications

One such passion is that of Roxie and Daniel Emunson, Marine Corps veterans, who turned a childhood love of sheep into a bold venture. Their business, Woolly Green Grazers, has brought regenerative grazing to the

Appleton International Airport, Renard Island in Green Bay, Carpenter Preserve in Neenah and elsewhere. Visitors delight in seeing the sheep, which range from 70 to 90 at Givens Farm. The land benefits from their grazing, clearing and control of invasive weeds.

In addition to corporate events, there is a packed calendar at Givens Farm Estate for the community, from cooking classes and sourdough lessons to candle making and a wide range in between.

Although they no longer own the farm, Jim and Mariann continue to be an important part of the activities. “We started calling everyone ‘the Givens Farm family,’” said Mariann. “They come in as strangers through the door and leave as family. They are so close to our hearts.” □

► **WATCH NOW:** bit.ly/GivensFarm



BROWN COUNTY

Reforestation Camp: Yesterday's Wasteland is Today's Recreation Land

In the late 1800s, extensive logging and farming stripped much of the sandy terrain in northeastern Brown County. The land became infertile and barren. In response, the county acquired roughly 160 acres and established the Reforestation Camp in 1948. Using inmate labor in an open prison camp program, the county planted around 250,000 seedlings, including white pine, jack pine, cedar, and spruce, to restore forest cover in what had been a burned-out wasteland.

Gradually, ponds were created and trails laid out. Wildlife exhibits, including bear, deer, and wolves, were added, becoming the precursor to today's NEW Zoo & Adventure Park, just outside the city of Green Bay.

As part of the Brown County Parks System, the NEW Zoo & Adventure Park and the Reforestation Camp function together as a 1560-acre recreational area serving more than a half million visitors each year.

"Our main goals haven't really changed. They are recreation, forest management, and habitat enhancement,"

said Matt Kriese, director of the Brown County Parks Department.

"In the 1940s, there were some recreational nature trails on the property. Some of those still exist today, but we now also have trails for horseback riding, mountain biking, snowshoeing, cross-country skiing, and snowmobiling, as well as a campground," said Kriese. "The zoo is more developed and there's an adventure park on site that includes a zip line, ropes course and climbing wall."

According to Kriese, the county is deeply committed to continually managing the reforestation it started 80 years ago. Today, the Brown County Reforestation Camp stands as a powerful example of investment in community and ecological restoration turned vibrant community resource. From its origins rebuilding a burned-out wasteland, it now offers abundant year-round recreation, camping, wildlife observation, and a connection to nature. □

► **WATCH NOW:** bit.ly/ReforestationCamp

To see Uniquely Wisconsin's season four stories, as well as seasons one through three, visit Discover Wisconsin's YouTube page at youtube.com/DiscoverWI and scroll down to the "Uniquely Wisconsin" section. You can also listen to "The Cabin" podcast on your favorite podcast player, where counties in the program are featured.

To learn more and join the Emmy Award-winning Uniquely Wisconsin brand, contact WCA President & CEO Mark O'Connell or WCA Communications Consultant Michelle Gormican Thompson at 866-404-2700.

Reading Scores

CAN WISCONSIN CATCH MISSISSIPPI?

The 2025–27 state budget provided funding for many critical state and local government services and lowered taxes for most Wisconsinites. The press coverage reflects that. However, one important item that seems to be lost in much of the coverage is the full funding of a 2023 bill that changes Wisconsin’s approach to early reading instruction. The state’s new approach follows the framework implemented by Florida in the early 2000s and adopted by Mississippi in 2013, resulting in what is frequently called the “Mississippi Miracle.”

► National reading scores

Each state has its own testing for student proficiency in reading. Because the tests differ, they don’t allow for state-by-state comparisons. The National Assessment of Education Progress (NAEP) testing allows for these comparisons, letting educational leaders and the public know how our students are faring versus others around the nation. Fourth- and eighth-grade reading are among several subjects tested every two years by NAEP.

In 1998, Wisconsin ranked fifth among 39 participating states for fourth-grade NAEP reading scores. Since 2003, Wisconsin’s scores have tracked the median state score for the nation (see chart). Test scores were essentially flat through 2015 and have declined since. On the 11 tests during this period, Wisconsin’s national rank fluctuated between 21st and 33rd.

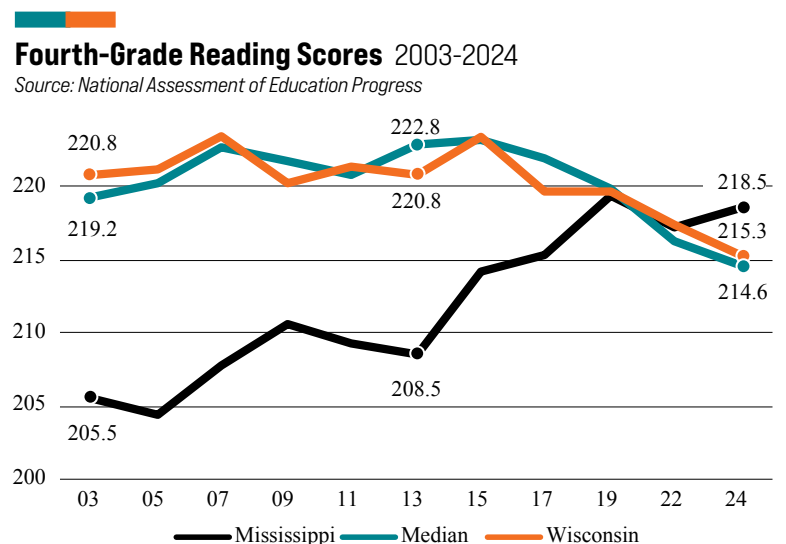
The Mississippi story is much different. From 2003 through 2013, Mississippi’s fourth-grade reading scores were among the worst in the nation despite rising test scores. Over those 10 years, the state’s score rose from 205.5 to 208.5. However, since most states made gains

as well, Mississippi’s rank declined from 48th in 2003 to 49th in 2013.

After 2013, Mississippi’s reading scores continued to rise, but at a faster pace. In 2019, they reached 219.3, for a gain of nearly 11 points (5.2%) over six years (see chart). The increase was the best in the nation, more than doubling second-place South Dakota’s 4.1-point (1.9%) gain. During that period, 38 states saw declines, including Wisconsin’s small 1.1-point drop.

The onset of the COVID-19 pandemic and its subsequent effects likely contributed to reading score declines in 48 states between 2019 and 2024.¹ While Mississippi experienced a decline during this period, its 0.8-point drop was the smallest in the nation. Wisconsin’s 4.4-point drop was the 16th smallest.

From 2013 to 2024, Mississippi’s test scores rose 10 points, the largest gain in the nation and nearly double second-place Louisiana’s 5.5-point increase.



Just as impressive was the breadth of the gains. NAEP reports scores at the various performance percentiles (10th, 25th, 50th, 75th, and 90th). The 10th percentile is the score at which 10% of students scored lower, while the 90th is the score at which 90% of students scored lower. Mississippi students gained between nine and 11 points across all percentiles.

This is a sharp contrast to the overriding experience. Most states saw small gains or losses at the 90th percentile and double-digit losses at the 10th percentile. Wisconsin's scores in the 90th percentile declined by one point. They dropped 13 points at the 10th percentile and eight points at the 25th.

► Mississippi policy changes

The unexpected and surprising gains in Mississippi were due largely to major changes in how the state and its public schools approached reading instruction. In 2013, Mississippi passed the Literacy-Based Promotion Act, which was based partly on Florida's 2002 reform of its approach to grade school reading. Following its changes, Florida's fourth-grade reading scores climbed significantly, moving into the top 10 in 2009 and remaining there in all but one year since.

The Mississippi reforms had three primary components. First, the state began providing statewide teacher training in science-based reading instruction and intervention. The program emphasizes phonics, vocabulary, reading fluency, and comprehension.

Second, the law requires schools to administer screenings to help educators identify, at an early age, students who struggle with reading. Those with significant deficiencies are provided immediate reading instruction and intervention. In addition, parents or guardians must be notified and provided with a description of the additional instructional support to be provided to the student as well as strategies to use to help the student succeed in reading proficiency.

Finally, beginning with the 2014–15 school year, third graders who score in the lowest achievement level on the state's third-grade reading test must repeat that grade. The law provides several "good cause" exemptions to this requirement.

Mississippi is not the only state with this type of policy. In 2024, 13 states had a retention policy that required third-grade students to be held back if they were not reading at a specified level. Another 13 allow local school districts to implement a retention policy. That said, this component of the reforms is the most controversial.

The research on retention policies is mixed. Some studies



find benefits early on, with the effects fading in later grades. Others show harmful effects, such as an increased likelihood of dropping out in high school.

At the same time, not all retention policies are the same. According to the Education Commission of the States in a review of retention studies, "While the research is mixed, a through line in the findings suggests that additional academic supports play a strong role in positive outcomes."

► Wisconsin 2023 Act 20

In July 2023, Gov. Tony Evers signed Wisconsin Act 20, which incorporated many of the Mississippi reforms. It requires:

1. Science-based literacy instruction, which includes phonological awareness, phonics, building background knowledge, oral language development, vocabulary building, instruction in writing, instruction in comprehension, and reading fluency
2. Training in science-based literacy instruction for kindergarten through third-grade teachers and reading specialists
3. Multiple diagnostic assessments/screenings for students in four-year-old kindergarten through third grade
4. Parental/family notification of the assessment/screening results
5. A personal reading plan for at-risk students

The original legislation had a retention policy for third-grade students unable to pass a reading assessment. That policy was dropped, though these students must receive intensive reading instruction in fourth grade until they achieve the goals set out in their reading plan.

The legislation also funds up to 64 literacy coaches to support schools in developing expertise in providing science-based literacy instruction.

► Looking ahead

Research shows that grade school reading proficiency is correlated with future school success, including high school graduation. Students who are not proficient in reading in early grades are also more likely to experience attendance and behavioral issues.

Time will tell how effective these reforms will be in Wisconsin. However, the experience of many states adopting similar reforms is encouraging. ■

Forward Analytics is a Wisconsin-based research organization that provides state and local policymakers with nonpartisan analysis of issues affecting the state.

1. Due to the pandemic, the 2021 assessments were moved to 2022 and are now done in even-numbered years.



Save the dates
for upcoming
2025 webinars:

- November 19
- December 17

Oct. 22 “In the Board Room” Webinar: Intergovernmental Agreements

Join us for the next installment of “In the Board Room” with Andy Phillips and Attolles Law at noon on Wednesday, Oct. 22, to discuss establishing relationships and setting expectations in intergovernmental agreements.

Contracts, like any other relationship, rely upon the good faith and performance of each party to the contract. Intergovernmental agreements are no different. In the

October webinar, the Attolles team will discuss the legal rules surrounding intergovernmental agreements and how to best position your county’s relationship with other municipal entities for success.

Recordings of all webinars are available on the WCA website at wicounties.org. To attend the live webinars, pre-registration at bit.ly/InTheBoardRoom25 is required to receive the webinar link. There is no cost to register. ■

Monday County Leadership Meetings | EVERY MONDAY AT 11 A.M.

This weekly virtual meeting features updates from the WCA Government Affairs team and Attolles Law, association announcements, and guest speakers, such as state agency staff and legislators. A link to the virtual meeting is emailed to WCA members each week.

Tune in to “#LocalGovMatters” Podcast



The latest “#LocalGovMatters,” the podcast of the WCA, features a conversation with Jeff Mayers, president of WisPolitics.com/State Affairs, about what is happening at

the state Capitol and how the 2026 election is shaping up, including the contested gubernatorial race.

To listen, visit localgovmatters.wicounties.org or wherever you catch your favorite podcasts. □

2025 ALERT Law Enforcement Grant Program Applications Due Oct. 31

To support its member law enforcement agencies’ efforts in risk management, the Wisconsin County Mutual Insurance Corporation is offering \$30,000 in grants for training, equipment, community awareness campaigns and other programs through the ALERT Law Enforcement Grants program.

Grantees must hold an active County Mutual general liability insurance policy at the time of entry and meet the definition of a “law enforcement agency” as outlined in state statutes.

For details and to apply, visit wisconsincountymutual.org.

Applications are due Friday, Oct. 31, at 4:30 p.m. □

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Milwaukee County Receives National Culture of Health Award

Milwaukee County Executive David Crowley and Milwaukee County Board Chairwoman Marcelia Nicholson recently accepted the Robert Wood Johnson Foundation Culture of Health Prize, a prestigious national honor recognizing communities at the forefront of advancing health, opportunity, and equity for all. Milwaukee County was one of nine communities nationwide, including the city of Green Bay and a coalition of tribal nations in the Great Lakes region, that received the recognition this year.

“Our community’s recognition as a Robert Wood Johnson Foundation Culture of Health Prize recipient is a powerful reminder that the work we’re doing matters. It’s delivering results and making a real difference for residents, families, and children across Milwaukee County,” said Crowley. “Through partnerships with national philanthropic leaders like the Robert Wood Johnson Foundation, we’re deepening our commitment to addressing systemic disparities and driving meaningful, lasting change. Milwaukee County is honored to accept this award on behalf of every resident working toward a more equitable, healthier future for our community.”

The county was selected for the award based on its efforts to assess the impact of budget decisions on communities of color, create innovative, equity-focused initiatives, establish a centralized grants office and the Milwaukee Parks Foundation, expand access to life-saving, harm-reduction vending machines, and develop strategic plans that increase transparency and accountability.

“This award is a profound honor and a testament to what is possible when we center health, equity, and justice in all that we do,” said Nicholson. “From declaring racism as a public health crisis to embedding equity into our budgeting and planning, we’ve taken bold steps to put people first. This recognition from the Robert Wood Johnson Foundation affirms that our shared work is vital to the health and well-being of our community, and together, with our residents and partners, we’re building a Milwaukee County where everyone can truly thrive.”

The county plans to use the \$250,000 award to support its new health and human services center, a homelessness initiative, an age-friendly community program, improvements at a community center, and the Milwaukee Parks Foundation. □

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Executive Order Aims to Align Federal Discretionary Grants with President's Priorities

On August 7, President Donald Trump issued an executive order titled “Improving Oversight of Federal Grantmaking” to align federal discretionary grants with the president’s policies.

The stated intent of the executive order is to strengthen oversight and ensure greater accountability in the use of public funds. It directs changes to who approves grants, the criteria to evaluate applications, and the expectations for monitoring the administration of grants. For grant recipients, the changes also potentially shift the risks of relying on federal discretionary grant dollars.

Discretionary grants are awarded through a competitive process, giving the authorizing agency discretion in choosing the recipients. In contrast, formula or block grants, which are unaffected by the executive order, are provided to states and local governments via legislation for specific purposes.

Wisconsin counties depend on a wide range of federal discretionary grants to fund services and maintain infrastructure, such as transportation projects, cybersecurity initiatives, community development, health and human services, election administration, and much more.

Traditionally, federal agencies have relied on peer review or grant review panels composed of subject matter experts to award grants, focusing on the merit and impact of the proposal. The Aug. 7 executive order directs agencies to assign senior political appointees to review notices of funding opportunities and discretionary grant awards. This is to ensure that the grants “demonstrably advance the President’s policy priorities” and to reject projects that support racial preferences, the “notion that sex is

a chosen ... characteristic,” illegal immigration, or “any other initiatives that compromise public safety or promote anti-American values.” Agencies may use peer reviews and subject-matter expertise during the approval process. However, they are not obligated to do so unless the grant is for scientific research. If used, the peer review panel or subject-matter expertise would play an advisory role only.

The executive order also requires federal agencies to review the types of information requested when an applicant applies for a discretionary grant, aiming to eliminate complex technical or legal language that may discourage applicants. The director of the White House’s Office of Management and Budget is instructed to review the office’s guidelines to streamline universal application processes and remove barriers. Additionally, the executive order encourages appointees to select recipients with lower overhead costs and to avoid concentrating funding on repeat recipients.

The executive order requires grant recipients to commit to ... “respecting Gold Standard Science,” which is defined by a previous executive order from the president as science conducted in a specific way to meet nine factors, including “reproducible” and “transparent.” In its explanation, the White House says that it has concerns that “a significant proportion of the results of federally funded scientific research projects cannot be reproduced by external researchers.” Critics, however, contend that the standard sets unrealistic expectations. Among other concerns, there is worry that the “Gold Standard” could prohibit scientific studies from being used if all the underlying data is not “transparent” or publicly available, even if that data includes private health or personally identifiable

It [the executive order] directs agencies to revise their current grant policies to allow them to terminate grants “for convenience, including when the award no longer advances agency priorities or the national interest.”

In the past, grants were rarely canceled after approval.

Now, agencies will have a greater ability to cancel a grant at any time.

information or is based on long-established research in which the original data is no longer available.

Finally, the executive order enhances the administrative oversight of approved grants. It directs agencies to revise their current grant policies to allow them to terminate grants “for convenience, including when the award no longer advances agency priorities or the national interest.” In the past, grants were rarely canceled after approval. Now, agencies will have a greater ability to cancel a grant at any time. It also requires agencies to ensure that grant recipients obtain explicit authorization from the awarding

agency before drawing down funds, including requiring recipients to submit “written explanations or support, with specificity” for drawdown requests.

While legal action regarding the executive order is pending, the changes could lead to new uncertainties in both the application process and long-term grant management for Wisconsin counties. County leaders may need to monitor changing agency requirements, strengthen internal documentation practices, and prepare for increased political oversight in federal grant-making when seeking discretionary grants. ■

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LEGAL ISSUES RELATING TO COUNTY GOVERNMENT

Do More With Less?

Understanding Intergovernmental Agreements in Wisconsin

By Rebecca Roecker and Andy Phillips, Attorneys, Attolles Law, s.c.

Counties continue to face challenging financial times. In addition to limited funding sources, there is an increased demand for a variety of public services. Counties, to their credit, are looking for opportunities to “do things differently” rather than merely trying to “do more with less.” Along those lines, counties may look to intergovernmental agreements (IGAs) as an option to improve the efficient delivery of services without compromising the quality of those services. This article provides an overview of IGAs, their possible benefits, and drafting considerations to ensure the best possible cooperative agreement for providing vital county services.

► Intergovernmental agreements: An overview

Section 66.0301 of the Wisconsin Statutes provides statutory authority for counties to “contract with other municipalities and with federally recognized Indian tribes and bands in the state, for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law.” This broad grant of authority allows a county to enter into a wide range of agreements with other municipalities for the joint performance of a public service, or for the sharing of responsibilities, resources or services. A county may use an IGA to provide a mandatory service, or an IGA may be used for other services that are not mandatory but still benefit the public, such as an ambulance service.

Importantly, however, a county may not agree to perform any power for which it does not have underlying

statutory authority. For example, a county does not have statutory authority to enter into a boundary agreement. As such, a county may not enter into an intergovernmental agreement with another municipality to mutually agree on county or municipal boundaries.

The provisions set forth in Wis. Stat. § 66.0301 do not supersede other statutory authority for counties to enter into cooperative agreements. For example, Wis. Stat. § 46.82(2) specifically allows two or more contiguous county boards of supervisors or an elected tribal governing board to contract for the delivery of mandated services to the aging population. Many counties use these consortium Aging and Disability Resource Centers for the delivery of more efficient and cost-effective services. A county’s ability to contract, and the requirements of such a cooperative contract, are not modified by Wis. Stat. § 66.0301. Like many policy choices facing counties, there are benefits and drawbacks to entering into an IGA.

► Benefits of intergovernmental agreements

The general purpose of an IGA may be obvious: to improve the quality of services and create efficiencies in their delivery by collaborating with another municipality.

Efficiency is generally the benchmark for an IGA, as the pooling of resources may reduce duplication of municipal efforts that cause wasteful spending and customer confusion. IGAs for emergency response, 911 coordination, and other law enforcement services are good examples of services that may be more efficiently performed by multiple

municipalities working together. In less densely populated areas, for example, smaller municipalities may benefit from contracting with a county sheriff's office or another larger municipality for law enforcement services that may not otherwise be available to residents.

Cost savings may be realized in various ways. Avoiding duplication of efforts to provide a service obviously eliminates costs, but other considerations may also play a significant role. Opportunities to share staffing, expensive and complex equipment, and compliance obligations, as well as to purchase jointly, may result in cost savings. One example is emergency response services.

While cost savings are important, counties understand the paramount importance of providing essential mandated services. Some communities may not have the resources or expertise to provide these vital services, and an IGA may be a beneficial option for greater access to more comprehensive services. Common examples of IGAs for these types of services include public health services and emergency preparedness consortia. The Western Wisconsin Public Health Readiness Consortium, for example, provides emergency expertise and preparedness resources to many areas in western Wisconsin that would otherwise not have access to such expertise. Income maintenance/public support agencies are another example of consortia that allow people in rural areas to access public resources. Wisconsin currently has 11 consortia for administering programs such as Badger Care Plus, Medicaid, and FoodShare.

► **Drafting considerations to promote efficiency and avoid disputes**

An IGA is a binding agreement between a county and another municipality that carries the legal force of a contract. While municipalities may have the best intentions and a positive outlook when entering into an

IGA, like any other contractual arrangement, there are potential challenges to consider. For example, questions of the proper performance of contractual duties, fiscal compliance, and personnel issues are areas that should be carefully addressed in an IGA to avoid ambiguity and confusion. Below are the most significant drafting considerations for an IGA:

- **The right people at the discussion table.** Of course, a county will want the subject matter experts involved in the IGA discussion. The department director or representative is the expert in a given field, and that knowledge is essential in properly documenting the shared obligations. Because a well-drafted IGA is critical in establishing a successful relationship with another municipality, it is important to engage corporation counsel early in the process. A county should also include its finance director or other finance official to provide fiscal data, short- and long-term analysis of cost savings, and other financial impacts. Counties are also encouraged to consult with the county human resource director regarding any

Continued on page 46



LEARN MORE

To learn more about intergovernmental agreements, attend the next "In the Board Room" webinar with Attolles Law on Wednesday, Oct. 22 or access the recording. See page 40 for more information.





LEGAL ISSUES

Continued from page 45

shared personnel issues that should be addressed in the IGA.

- **Clarity of specific purpose and scope.** An IGA must be detailed in setting forth the purpose of the agreement, the scope of the agreement, and the services and obligations to be performed. An IGA should also address the parties' obligations if the demand for services changes.
- **Contract term and termination.** An IGA, like any contract, must have a specific term. The IGA should establish the initial term, and then address any renewal provisions, such as automatic renewals. There is always a chance that one party may not perform as required, so an IGA should have comprehensive notice of default and termination provisions.

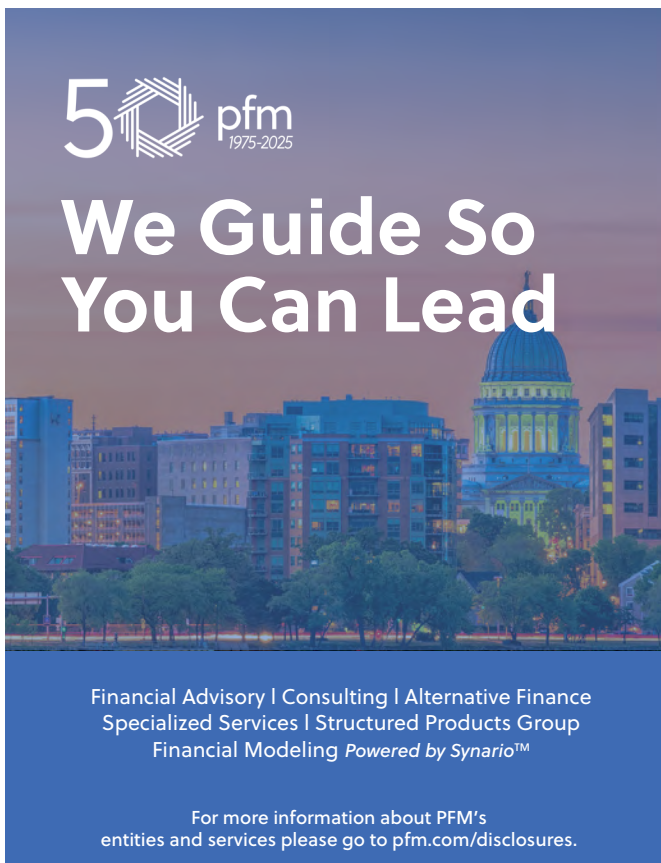
- **Governance and oversight.** Many municipalities that engage in shared services will form a joint or cooperative governing body, referred to as a "commission" in Wis. Stat. 66.0301(3), which has equal representation of each party's interests. Cooperative governing bodies may have bylaws or other procedural requirements to establish standards for performance monitoring, data collection, financial reporting and operational oversight. Clear lines of governing responsibility may avoid difficult questions of oversight or claims of one party's failure to properly oversee the operations and services.
- **Liability.** An IGA should clearly set forth each party's insurance requirements, indemnification obligations, and available remedies in the event one party breaches its obligations and the other party incurs liability.

► Conclusion

As counties continue to balance ongoing fiscal pressures and staffing challenges with the requirement to deliver mandated services, a properly drafted and faithfully implemented IGA may be an effective tool to manage and overcome these challenges and deliver services at a quality county residents need and deserve. This article is merely an overview of high-level considerations related to IGAs. Counties are encouraged to consult with their corporation counsel for a more in-depth discussion. ■

Attolles Law, s.c. works on behalf of Wisconsin counties, school districts and other public entities across the state of Wisconsin. Its president & CEO, Andy Phillips, has served as outside general counsel for the Wisconsin Counties Association for more than 20 years.

1. Wis. Stat. § 66.0301(1)(a) defines "municipality" broadly and includes a city, village, town, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system, local exposition district created pursuant to Wis. Stat. Ch. 229, a local professional baseball park district, a local professional football stadium or a local cultural arts district created under Wis. Stat. Ch. 229, a long-term care district, water utility district, mosquito control district, municipal electric company, county or city transit commission, commission created by contract under this section, taxation district, regional planning commission, housing authority, redevelopment authority, community development authority, or city-county health department. For purposes of a joint transit commission, "municipality" means any city, village, town or county.
2. Wis. Stat. § 66.0301(1)(c).
3. See wwphrc.org.



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