

Chippewa County 2024 Proposed Budget

Randy B. Scholz, County Administrator



November 2, 2023

County Board of Supervisors

- | | | |
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Adopted by the County Board 11/06/2023

Revised: 09/25/2023

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Department of Administration

Randy Scholz, County Administrator

October 3, 2023

TO: County Board Supervisors
County Department Heads

FR: Randy Scholz, County Administrator

RE: 2024 Proposed Budget

I want to thank everyone for their time and effort on this budget. Our goal for each budget includes sustaining services to the Chippewa County citizens we serve in a cost-effective way. This budget particularly was a bit more complex for our departments with the financial impact of the compensation study/market analysis. Each budget has its own set of challenges and opportunities. The top three challenges facing Chippewa County includes the current rate of inflation, our ability to compete in a competitive employee market, and the increased mental health needs in our communities. The main objective for us is to continue to provide a high level of service to the community by encouraging all of the Departments within Chippewa County to continue communicating and working together in order to manage these challenges.

TAX RATE & TAX LEVY

The proposed tax rate for the 2024 Chippewa County budget is \$2.40 which is a reduction from \$2.72 in the 2023 budget. The recommendation is a decrease of 11.87%. The main reason for the decrease of the tax rate is in direct correlation with the County's Equalized Value for FY24 which increased by 14.38% or \$1,107,349,000.

The proposed property tax levy for the 2024 Chippewa County budget will increase to \$21,110,729 from \$20,941,066 from the 2023 budget. Overall, the property tax levy will increase by \$169,663 or 0.81%.

BUDGET HIGHLIGHTS

1. Out of Home Placements due to Mental Health and Meth Impacts

One of the most significant challenges facing Chippewa County is the escalating mental health needs and the costs associated with them. The costs have increased considerably due to the lack of available facilities in our area and state. The most recent development in placements is the increase cost for in-state facilities. The reason for the increase is beginning in about 2022 the Department of Children's and Families (DCF) implemented a program known as the Qualified Residential Treatment Program (Q RTP). For example, a local group home, which pre Q RTP had a daily rate of \$261.22 or \$7,800 per month, now costs \$419.91 per day or \$12,600 per month. For the state hospital, Winnebago Mental Health Institute, the costs have currently increased to \$1,450 per day with another expected increase of 10% for 2024. In the last few years, we have seen an increase in cases needing the specialized care, which are not reimbursed by the state. Additional allocations of \$200,000 and \$40,000 of tax levy were approved in the 2022 and 2023 budgets respectively for the Department of Human Services to help address some of the financial problems with out of home placements. For the 2024 budget, I'm proposing an additional \$100,000 of property tax levy for 2024 compared to the 2023 budget. We know this isn't addressing the total financial impact with these placements, but hopefully it will help mitigate some of the losses. The Meth Epidemic is still continuing and many of our departments deal with the aftermath of it to the families and the individuals. Our efforts are continuing to educate residents about the effects of meth and how to get help with this addiction.

2. Human Services (ADRC – Home Delivered Meals/Meals on Wheels)

Additional funding of \$50,000 for the ADRC Division to help with the increased costs of food, packaging and transportation costs for the Meals on Wheels program and to allow expansion of the program to some areas that currently have no service.

3. **IT Division – Software Conversion**

Additional funding of \$120,000 was allocated to help offset the cost for the County to start transitioning to Office 365 software in 2024 with full implementation in 2025. This is necessary due to some security issues with emails, which should be reduced with this product and expected phasing out of perpetual licenses from Microsoft.

4. **State Shared Revenue**

On June 20, 2023, Governor Evers signed into law ACT 12, a historic bill that provides much needed funding to counties and other local units of government. This supplemental aid to counties is designated for certain services such as law enforcement, fire protection, EMS, emergency response communications, public works, courts and transportation. We are anticipating an increase of approximately \$741,795 for Supplemental County and Municipal Aid.

County Administrator Recommendations for Utilization of Additional State Shared Revenue (Supplemental County and Municipal Aid)		
Budget	Amount	Comment
District Attorney	\$50,000	Start funding a full-time Legal Secretary position as requested. This will take more than one budget cycle to fund because of the position being funded by tax levy. The funds will be held in contracted services.
Corporation Counsel Division	\$140,000	Funding for a new Deputy Corporation Counsel. This department has seen an increase in workload over the last several years and because the department is reliant on tax levy, we have not been able to add a position. If the funding under the Contracted Services account is approved, this request would come forward for approval via a separate resolution as a mid-year request in 2024. There is \$25,000 already earmarked from previous budgets in the Corporation Counsel's Contracted Services account.
Highway	\$100,000	Funding for the non-highway fleet to keep up with the increased cost of parts and fuel. A large portion of our non-highway fleet are vehicles not reimbursed for usage especially the Sheriff's squads. Therefore, these vehicles must be funded operationally with tax levy. Since the inception of this program, minimal tax levy has been added to it for help with annual inflation.
Sheriff	\$175,000	Funding for the Jail Division to offset increased meal costs and reduction in revenue for boarding inmates from other agencies.
	\$25,000	Funding for the Communications Division for overtime due to ongoing vacancies in Dispatch.
	\$20,000	Funding for increased costs in Radio console and tower maintenance especially with the addition of a couple of radio tower sites.
	\$225,000	Created a new budget for Security Operations. \$108,787 was transferred from the Patrol Division in the Sheriff's Department budget for the current Court Security Officer. Then an additional \$225,000 was added for contracted services for the possibility of the County Board taking action regarding Courthouse Security. If the County Board decides that no security changes are needed, then these funds will be removed in future budgets

5. **Property & Liability Insurance and Excess Worker's Compensation Premium Increases**

The comprehensive insurance for our vehicles and equipment has increased since 2018. Also, for that same time period, our property and liability premiums with WMMIC have increased. In prior year County Board annual financial presentations, these two accounts have shown losses and I have had to transfer year end funds. For FY24 I included an additional \$81,000 of funding to these insurance accounts to help offset the increased premiums and claims costs.

6. **Second Year of Self-Funded Health Insurance Plan**

In 2022, the County transitioned from a fully insured health insurance provider, Security Health Plan (SHP), to a self-funded health insurance plan administered by AmeriBen. During the budget process, all Chippewa County Departments received a Benefit Estimate Report in June of 2023 and the reports included a 0% increase on the 2023 health insurance cost. We met with our broker, Brown & Brown, and the final premium recommendation is to fund the County's self-funded health insurance plan and set premiums with a 0% increase for 2024. The captive/stop loss insurance provider will provide final premiums by November 15, 2023, and no later than December 12, 2023. If there is a change from what was originally presented, I will bring a report back to the County Board that provides the final total cost for the County's Health Insurance Plan.

Chippewa County started a relationship with ReforMedicine as our Advanced Primary Care Clinic on March 1, 2023. As of June 30, 2023, we have had 311 unique members utilize the clinic and 648 total visits by our employees and/or dependents. The following feedback was provided by ReforMedicine administration, *"The utilization continues to be very strong. I can't emphasize enough as to how amazing your utilization is this early. It's incredible! You have put a solid plan together and great communication."* We are very happy with the response rate by employees and the initial positive feedback by those using the clinic.

7. **Annual Employee Wage Adjustments / Compensation Study / Market Analysis Implementation**

a. **Annual Employee Wage Adjustments (Res 29-23)**

For 2024, I am recommending a 3% wage adjustment for employees effective on July 1, 2024. The 3% increase is an effort to try and stay competitive so we can recruit and retain great employees.

b. **Compensation Study/Market Analysis Implementation (Res 29-23)**

Carlson Dettman, LLC conducted a Compensation Study/Market Analysis in 2023 and it will be implemented on January 1, 2024 including a new salary schedule. It is estimated that our total increase for wages and benefits will be \$1,991,960 and of that approximately \$1,493,970 of property tax credit will need to be added to our current pay allocation for wages and fringe benefits to implement the 2024 Market Analysis recommendations.

My recommendation is to implement this without increasing the mill rate. The funding will come from Sec 2-361(a)(2) of our Sales and Use Tax of our Code of Ordinances, which states sales tax can be utilized as a property tax credit to the county property tax levy. Therefore, the increase to tax levy in the individual department's budget will be offset by the Property Tax Levy Credit from sales tax, which will have a zero impact to the total tax levy for the county.

In the future, my intent is to increase our salary schedule annually and to conduct a Market Analysis every two years as indicated in our HR Policy Manual and based on the financial condition of the County.

c. **Jail Transportation and LESB Certification (Res 30-23)**

In the new salary schedule, Jailer II position was created that will require the Wisconsin Law Enforcement Standards Board (LESB) certification. These positions will be higher paid than the Jailer I position that will not require a LESB certification. The addition of the Jailer II position will address the current issue in the jail with transports and no longer require the investigators and/or patrol officers to assist with those tasks.

The estimated cost for wages and benefits will be approximately \$48,000 which will be 100% tax levy/property tax credit. Similar to the market analysis, my recommendation is to offset with the Property Tax Credit from sales tax with a zero increase to total County tax levy needed.

- d. **Addition of Shift Differential for Non-Exempt Jail and Telecommunications Employees** (Res 30-23)
 A \$1.00 per hour shift differential was added for night shift Jailers and Telecommunicator employees for hours worked 6:00 p.m. to 6:00 a.m. It is very difficult to recruit for these positions for the night shifts. Many of the experienced staff choose to go to the day shift since they are paid the same. The total estimated cost for this recommendation is \$60,000. Similar to the market analysis and LESB certification, the costs will be added as levy to their budgets, but offset for the county's levy by the Property Tax Credit from sales tax.

8. **New Positions and Eliminated Positions**

The table below shows the new positions that the County Board approved for incorporation into the FY23/FY24 budgets. All of the new positions listed below are currently included in the County Administrator FY24 Proposed Budget.

Summary of New Positions Recommended by the County Administrator The positions listed below have already been approved by the County Board and incorporated into the FY24 budgets				
Description	Department	Budget Process or Mid-Year	County Board Meeting	Comments
Deputy County Clerk / Veterans Specialist (Full-Time)	County Clerk / Veterans	FY24 Budget	Res. 38-23 08/08/2023	Position no longer shared with Veterans Service Department. This will be a FT position in the County Clerk's office effective 01/01/2024. Estimated Levy savings of \$6,200.
Administrative Assistant II (Increase from .80 to 1.0 FTE)	Extension	FY24 Budget	No resolution needed	During the FY24 budget process, the CA approved a request from the Extension Director to increase the Administrative Assistant II position from .80 to 1.0 FTE for 2024. This change results in a \$-0- levy increase for the 2024 budget and \$2,990 of additional levy for the 2025 budget.
Social Workers (2) RWC-CCS (Full-Time)	Human Services	FY24 Budget	Res. 31-23 08/08/2023	Created 2 positions and will fill them as needed based on waitlist. Funded by Medicaid CCS and CLTS Waiver.
Social Worker (4) CWDA-CCS (Full-Time)	Human Services	FY24 Budget	Res. 33-23 08/08/2023	Created 4 positions and will fill them as needed based on waitlist. Funded with Medicaid CCS and CLTS Waiver.
Social Worker (2) CLTS-CCS (Full-Time)	Human Services	FY24 Budget	Res. 32-33 08/08/2023	Created 2 positions and will fill them as needed based on waitlist. Funded by Medicaid CCS and CLTS Waiver.
Accountant RWC (Full-Time)	Human Services	FY24 Budget	Res. 34-23 08/08/2023	Provide direct support to the CCS lead county fiscal team. Position funded by Medicaid CCS.
Account Assistant (2) RWC (Full-Time)	Human Services	FY24 Budget	Res. 37-23 08/08/2023	Provide direct support to the CCS lead county fiscal team. Position funded by Medicaid CCS.
Administrative Assistant III RWC (Full-Time)	Human Services	FY24 Budget	Res. 36-23 08/08/2023	Provide direct support to the CCS lead county fiscal team. Position funded by Medicaid CCS.
Contract Management & Relations Coordinator RWC (Full-Time)	Human Services	FY24 Budget	Res. 35-23 08/08/2023	Provide services to the RWC CCS providers. Position funded by Medicaid CCS.

9. **Preliminary Proposed Tax Levy by Department**

CA Proposed (Tax Levy by Department)				
	2023 Tax Levy	2024 Tax Levy	Tax Levy Incr/(Decr)	Percentage Change
CJS	352,517	389,152	36,635	10.39%
County Admin	352,875	370,207	17,332	4.91%
County Clerk	199,742	225,781	26,039	13.04%
Corp Counsel	378,656	539,233	160,577	42.41%
Courts	715,727	840,113	124,386	17.38%
Child Support	68,540	66,501	(2,039)	-2.97%
DHS - ADRC & Aging	34,196	150,538	116,342	340.22%
DHS - Including RWC Consortium	2,581,487	2,990,145	408,658	15.83%
District Attorney	657,427	775,516	118,089	17.96%
Extension	278,784	224,784	(54,000)	-19.37%
Facilities & Parks	1,685,169	1,804,881	119,712	7.10%
Finance	433,070	466,842	33,772	7.80%
Highway	4,254,961	4,461,026	206,065	4.84%
Human Resources	352,786	382,666	29,880	8.47%
Information Tech	907,163	1,054,780	147,617	16.27%
Land Conservation	239,538	239,538	-	0.00%
Public Health	808,860	983,860	175,000	21.64%
Probate	188,544	214,044	25,500	13.52%
Register of Deeds	(130,733)	(105,733)	25,000	-19.12%
Sheriff - Admin	940,891	1,010,314	69,423	7.38%
Sheriff - Emerg Mgmt	183,223	183,337	114	0.06%
Sheriff - Invest	694,873	710,015	15,142	2.18%
Sheriff - Jail	2,880,537	3,258,821	378,284	13.13%
Sheriff - Patrol	2,330,721	2,715,351	384,630	16.50%
Sheriff - Telec	1,339,952	1,487,968	148,016	11.05%
Treasurer	(145,566)	(156,908)	(11,342)	7.79%
Veterans	215,630	202,324	(13,306)	-6.17%
Zoning	428,382	502,912	74,530	17.40%
County Board	181,680	181,680	-	0.00%
General County	(4,449,697)	(6,905,080)	(2,455,383)	55.18%
Facilities (Other)	46,374	61,214	14,840	32.00%
Budget Adjust	292,500	225,000	(67,500)	-23.08%
Insurances	372,400	453,400	81,000	21.75%
Coroner	106,265	106,265	-	0.00%
Housing	1,150	1,150	-	0.00%
Total Operational Levy	19,778,624	20,111,637	333,013	1.68%
Excluded from Levy Limits				
Libraries	1,001,868	953,407	(48,461)	-4.84%
County Aid Bridge	160,574	45,685	(114,889)	-71.55%
TOTAL LEVY	20,941,066	21,110,729	169,663	0.81%

SUMMARY

The FY24 budget before the Chippewa County Board:

1. Is consistent with the Chippewa County Strategic Plan;
2. Is sustainable from FY24 to FY25; and
3. Allows the current Chippewa County Board to address operational needs.

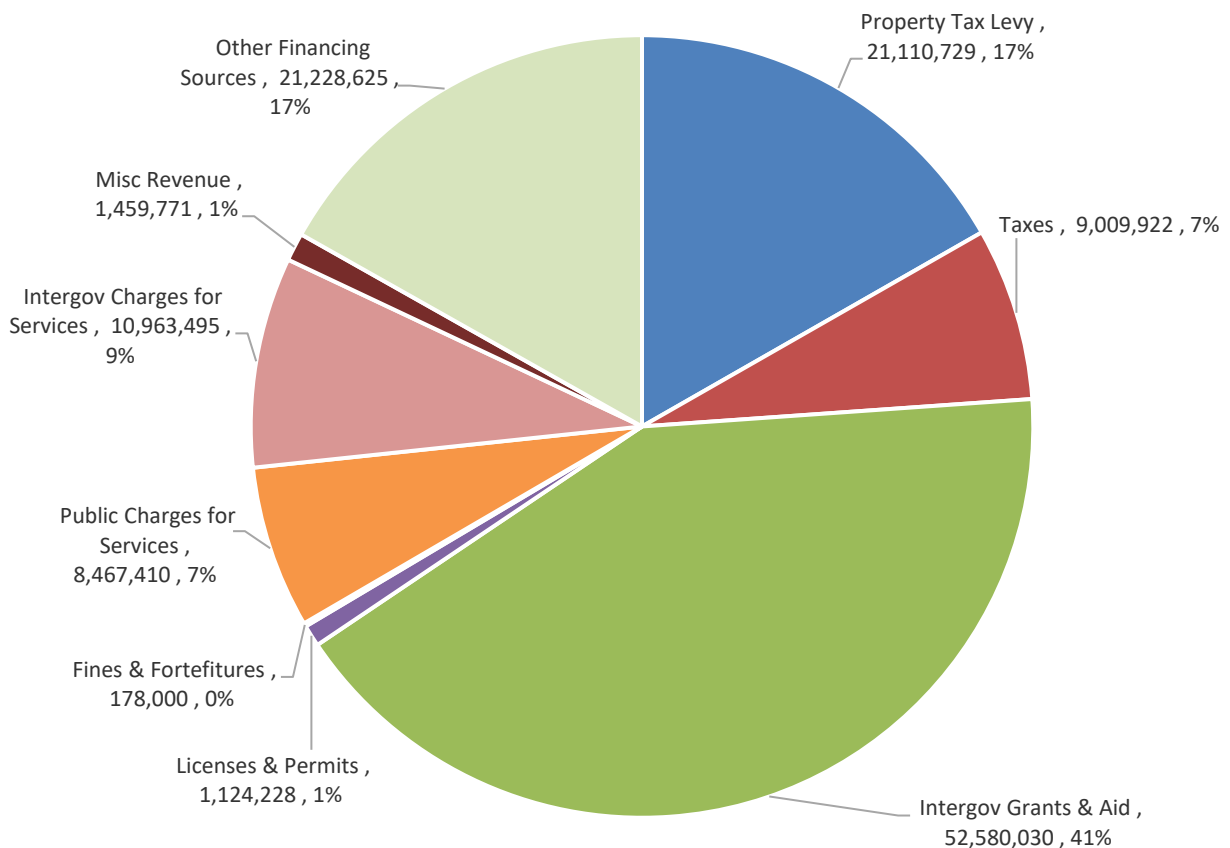
I am always available to answer any questions you may have on the 2024 recommended budget. If you are considering changes to the budget, please contact me prior to the budget hearing to ensure that I have a full understanding of the proposed amendment. This will give me time to gather information, so the full County Board will understand the impact of the change.

Sincerely,



Randy B. Scholz
County Administrator

2024 Revenue Sources



B.1 Special Funding Utilization of National Opioid Settlement Funds

Chippewa County is expected to receive approximately \$1,960,000 of funding over an 18-year span of time from the National Opioid Settlement with the Distributors and Johnson & Johnson per Resolution 54-21. As indicated in Resolution 13-23, we anticipate receiving additional funds in 2023 or 2024 from the settlement with the Manufacturers and Pharmacies with the 30% state and 70% counties distribution per Act 57 of 2021. There may be also additional funds from the opioid industry retailers as those settlements are finalized.

Per the settlement agreements, the funds will be deposited into a segregated account (the "Opioid Abatement Account – Fund 233") and may be expended only for approved uses of opioid abatement as provided in the settlement agreement. **Refer to Exhibit E – List of Opioid Remediation Uses.**

The County Board approved the Guidelines and Procedure for Allocating Opioid Funds in Chippewa County with Resolution 01-23.

Opioid funds available as of December 31, 2022			<u>\$330,609.83</u>
* Per guidelines, funds received in one budget year cannot be expended until the subsequent budget year since there is no guarantee of receiving the funds.			
Opioid Funds Previously Encumbered by the County Board			
Department	Program/Project	Cost	Resolution
Sheriff – Jail	TruNarc Handheld Narcotic Analyzers	\$125,000	Res. 09-23 Approved 02/14/2023
2024 Budget Request to Utilize Opioid Funds			
Department	Program/Project	Cost	Comments
DHS – RWC Division	Peer Support	\$73,258 (20 hrs/wk)	* Program Expansion. They currently contract with a company for 20 hrs/wk and it is funded by the Mental Health & Substance Abuse Block grant supplemental ARPA funds, which run out in Dec. 2023.
DOA – CJCC	Dispense Drug Deactivation Kits/Naloxone in partnership with Public Health	\$10,000	* Program Expansion. They currently have a supply on hand but no funds to continue dispensing.
Public Health	Overdose Fatality Review	\$35,000	* Program Expansion. Grant funds end June 2023, unsure if they will be renewed.
Sheriff – Jail	Fentanyl rated gloves	\$20,000	* New. This will help reduce the potential harm to the Patrol and Jail Divisions.

Special Funding

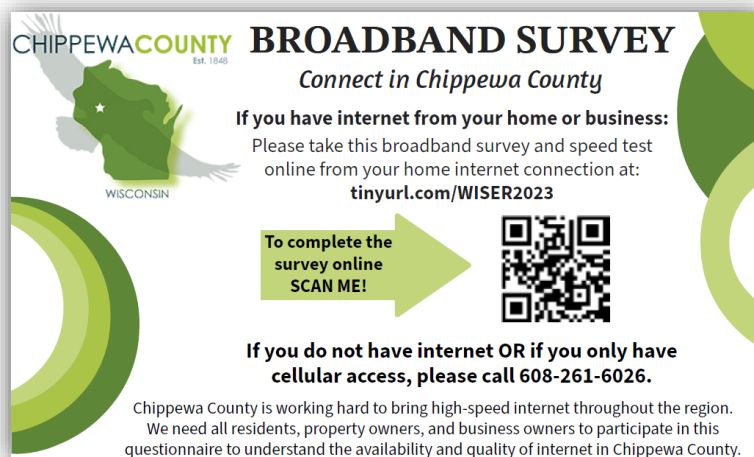
B.2 BEAD – Broadband, Equity, Access and Deployment Local Planning Grant

The BEAD Program is part of the Bipartisan Infrastructure Law (BIL) signed by President Biden and provides \$42.5 billion to expand high-speed internet access by funding planning, infrastructure deployment and adoption programs in all 50 states, Washington D.C., Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

On February 1, 2023, the Wisconsin Public Service Commission (PSC) approved allocation of this formula funding to Wisconsin counties and federally recognized Tribes in the amount of \$1.5 million for those counties and Tribes that opt into the program. The County Board approved resolution 11-23 to authorization participation in the BEAD Local Planning Grant Program.

Chippewa County has been awarded \$18,337.40 to prepare a plan for the Public Service Commission (PSC) that includes a needs assessment, outreach and stakeholder engagement, and a strategy for broadband deployment for the unserved and underserved residents of Chippewa County. This plan will help inform Wisconsin's Five-Year Broadband Action Plan, including future grant funding for broadband infrastructure projects across the State. We are currently working with local stakeholders throughout Chippewa County to provide the State with the information they are required to report to the Federal Government.


On June 26, 2023, it was announced that Wisconsin will receive \$1.1 billion in BEAD funding. It is unknown at this time how much Chippewa County will receive. It is our understanding that BEAD funding will be distributed when the Telcos apply for the Public Service Commission (PSC) grants.



CHIPPEWACOUNTY Est. 1845 **BROADBAND SURVEY**
Connect in Chippewa County

If you have internet from your home or business:
Please take this broadband survey and speed test online from your home internet connection at:
tinyurl.com/WISER2023

To complete the survey online SCAN ME!



If you do not have internet OR if you only have cellular access, please call 608-261-6026.

Chippewa County is working hard to bring high-speed internet throughout the region. We need all residents, property owners, and business owners to participate in this questionnaire to understand the availability and quality of internet in Chippewa County.



B.3 Special Funding ARPA – American Rescue Plan Act Funding

The American Rescue Plan Act of 2021 is a \$1.9 trillion economic stimulus package signed into law by President Biden on March 11, 2021. Chippewa County received \$12,559,059.00. The funds must be obligated by December 31, 2024 and spent by December 31, 2026.

The original ARPA Project Plan was approved by the County Board on July 12, 2022. There have been a few amendments since then with the latest amendment approved by the County Board on July 11, 2023.



Project/Program	Category	Res #	Funds Approved	Funds Used as of 8/31/2023	Remaining Funds to Use by 9/30/2024
24/7 Telecom	Broadband	20-21	339,549.00	309,549.00	30,000.00
Ntera LLC	Broadband	21-21	531,657.06	265,828.53	265,828.53
Bloomer Telephone Co	Broadband	22-21	838,750.00	556,875.00	281,875.00
Bloomer Telephone Co	Broadband	06-22	33,586.00	16,793.00	16,793.00
Bloomer Telephone Co	Broadband	04-23	295,232.00	147,616.00	147,616.00
Ntera LLC	Broadband	07-22 05-23	171,182.00	-	171,182.00
Public Firearms Range - Lead & EPA Remediation, etc.	Revenue Replacement	31-22	1,000,000.00	50,038.77	949,961.23
New Bathroom/showers (1) - Otter Lake	Revenue Replacement	32-22 26-23	377,000.00	45,830.89	331,169.11
New Bathroom/Well (1) - Pine Point	Revenue Replacement	32-22 26-23	189,300.00	21,259.44	168,040.56
Replace Picnic Tables (30)	Revenue Replacement	32-22	50,000.00	25,435.21	24,564.79
Automatic Firewood Dispensers (3)	Revenue Replacement	32-22	30,000.00	3,623.24	26,376.76
Highway Road Improvements	Revenue Replacement	33-22	8,000,000.00	3,267,066.58	4,732,933.42
Contaminate mitigation in residential wells	Revenue Replacement	34-22 06-23	500,000.00	244,308.14	255,691.86
CVIC - Remodel conference room	Revenue Replacement	49-22	20,000.00	10,000.00	10,000.00
Sikich Contracted Services	Revenue Replacement	Budget Process	7,842.50	7,842.50	-
Contingency Funds	Revenue Replacement		174,960.44	-	174,960.44
Totals			12,559,059.00	4,972,066.30	7,586,992.70
Employee Longevity Bonuses	Interest Earnings on ARPA Funds	50-22	110,000.00	97,414.20	12,585.80
WPPA Employee Longevity Bonuses	Interest Earnings on ARPA Funds	62-22	9,176.00	7,529.60	1,646.40
Totals for Interest Earnings on ARPA Funds			119,176.00	104,943.80	14,232.20

C. Sales Tax Use

Sales Tax Ordinance 2-361(a)(5) – Sales tax funding earned in one budget year cannot be expended until the subsequent budget year as documented by the approved annual county budget or County Board resolution.

REVENUES FOR 2024 BUDGET

Sales Tax Revenues (Based on 2022 Actuals)	\$8,304,899
Fund Balance Utilized	1,220,995
Estimated Interest Earnings on Sales Tax Funds	<u>3,009</u>
Total Revenues For 2024 Budget	\$9,528,903

USES OF SALES TAX FUNDS FOR THE 2024 BUDGET

Committed Sales Tax Dollars	
1. Property Tax Credit	\$3,445,058
2. Debt Service Fund (Res 18-23)	1,084,955
3. Airport Debt Contribution (Res 19-23)	<u>132,890</u>
Total Committed Sales Tax Dollars	\$4,662,903

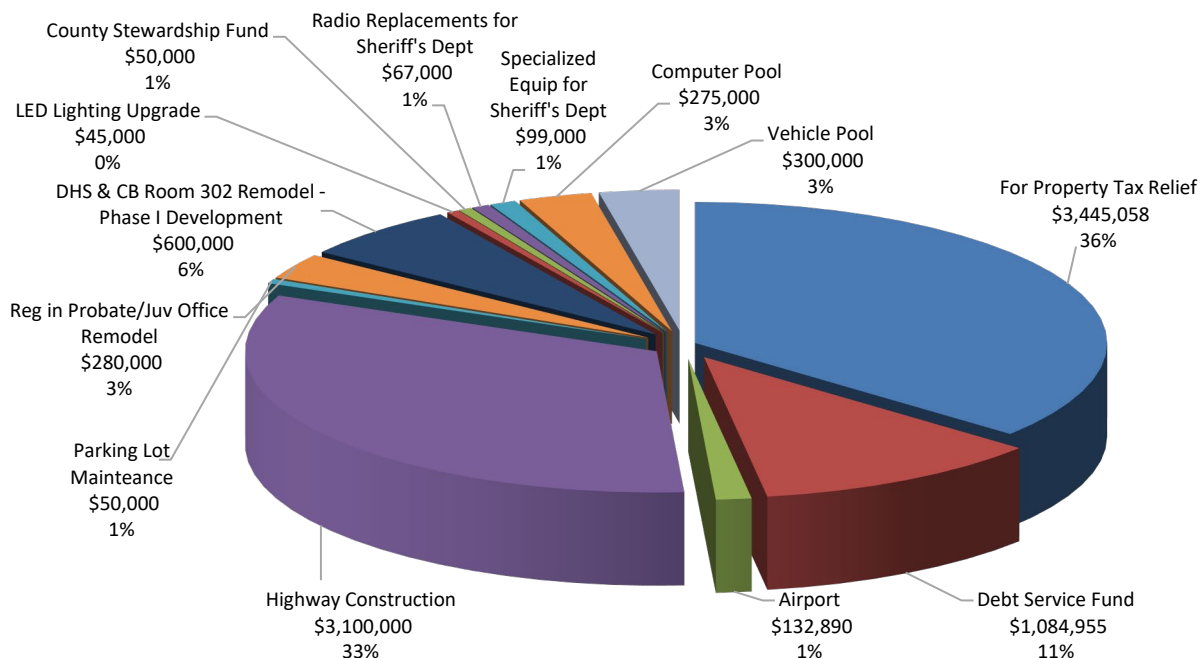
Non-Committed Sales Tax Dollars – Projects Approved in the 2024-2028 CIP Plan

F&P – Govt Center LED Lighting Project – Phase II (Res 20-23)	\$45,000
F&P – Govt Center Parking Lot Maintenance (Res 20-23)	\$50,000
F&P – Register in Probate/Juvenile Intake Office Remodel (Res 20-23)	\$280,000
F&P – DHS & CB Rm 302 Remodel – Phase I Plan Development (Res 20-23)	\$600,000
Highway – Highways & Bridges (Res 21-23)	\$3,100,000
Highway – Non-Highway Vehicle Fleet (Res 21-23)	\$300,000
IT – Replacement of End User Devices & Data Center Equipment (Res 22-23)	\$275,000
LCFM – County Stewardship Fund (Res 23-23)	\$50,000
Sheriff – Radio Replacements for Patrol & Jail Divisions – Phase I (Res 24-23)	\$67,000
Sheriff – Equipment (Radar Units, Ballistic Shields, AED, High Gear Suites) (Res 24-23)	<u>\$99,000</u>

Total Non-Committed Sales Tax Dollars	\$4,866,000
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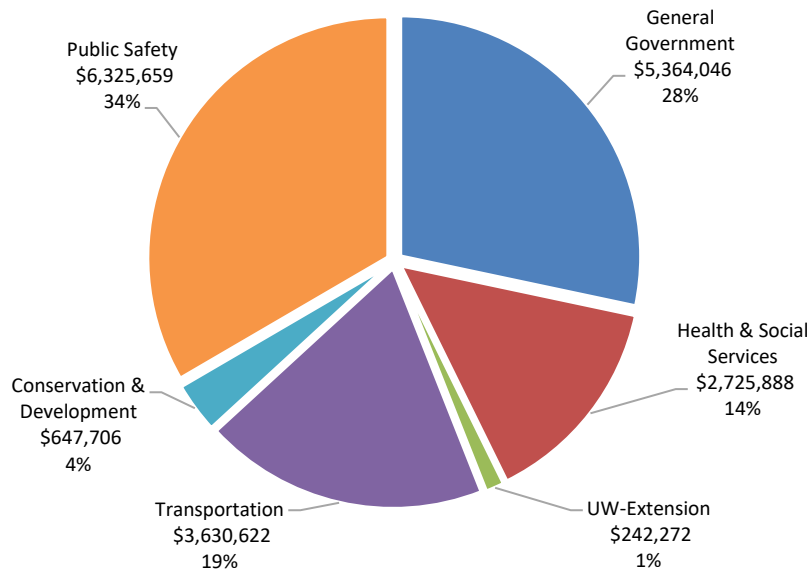
TOTAL SALES TAX FUNDS USED FOR 2024 BUDGET	\$9,528,903
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Total for 2024 Sales Tax Distribution

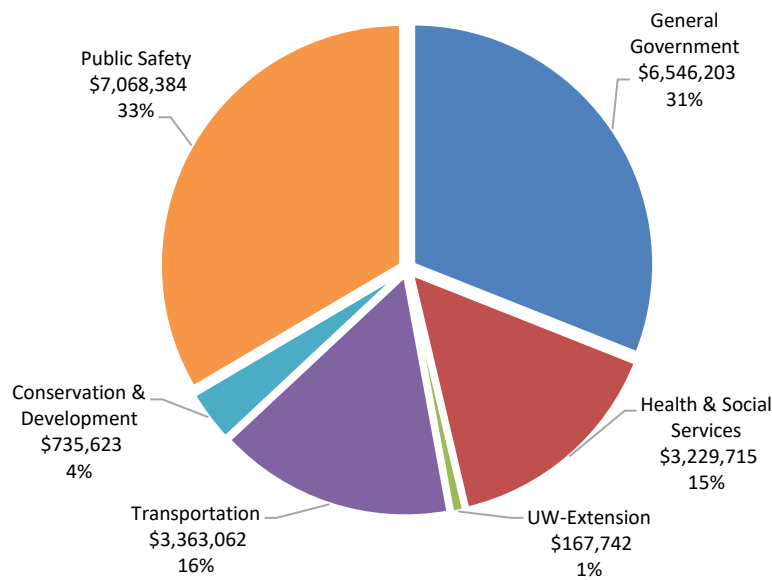


D. Tax Levy Comparison – 2019 Budget vs. 2024 Budget

2019 Budget Tax Levy



2024 Budget Tax Levy



E. 2024 Budget – General Information

I. Equalized Valuation

2018 for 2019	\$5,251,453,300	Increase of \$173,452,300 or 3.42%
2019 for 2020	\$5,693,384,000	Increase of \$441,930,700 or 8.42%
2020 for 2021	\$6,112,557,400	Increase of \$419,173,400 or 7.36%
2021 for 2022	\$6,662,368,300	Increase of \$549,810,900 or 8.99%
2022 for 2023	\$7,699,372,900	Increase of \$1,037,004,600 or 15.57%
2023 for 2024	\$8,806,721,900	Increase of \$1,107,349,000 or 14.38%

II. Tax Rate

2018 for 2019	\$3.64 / \$1,000	Decrease of 1.20% (Amended by CB 11/1/18)
2019 for 2020	\$3.43 / \$1,000	Decrease of 5.80%
2020 for 2021	\$3.26 / \$1,000	Decrease of 4.91%
2021 for 2022	\$3.10 / \$1,000	Decrease of 5.10%
2022 for 2023	\$2.72 / \$1,000	Decrease of 12.20%
2023 for 2024	\$2.40 / \$1,000	Decrease of 11.87%

NOTE: There is an inverse relationship between equalized value and tax rate. As equalized valuation increases, tax rate decreases by the same proportion and vice versa.

III. Net New Construction

2018 for 2019	\$390,950	53.39%
2019 for 2020	\$228,046	- 41.67%
2020 for 2021	\$313,437	37.44%
2021 for 2022	\$344,267	9.84%
2022 for 2023	\$365,306	6.11%
2023 for 2024	\$448,102	22.66%

IV. Property Tax Levy

2018 for 2019	\$19,136,194	Increase of 2.18% (Amended by CB 11/1/18)
2019 for 2020	\$19,543,812	Increase of 2.13%
2020 for 2021	\$19,953,142	Increase of 2.09%
2021 for 2022	\$20,638,711	Increase of 3.44%
2022 for 2023	\$20,941,066	Increase of 1.46%
2023 for 2024	\$21,110,729	Increase of .81%

V. Allowable and Proposed Property Tax Levy Dollars and Levy Rates

Allowed by State Levy Dollar Limit Worksheet		Approved / Proposed	Amount Available
2018 for 2019	\$19,325,692 or \$3.68 per \$1,000	\$19,136,194 or \$3.64 per \$1,000	\$189,498
2019 for 2020	\$19,713,473 or \$3.46 per \$1,000	\$19,543,812 or \$3.43 per \$1,000	\$169,661
2020 for 2021	\$19,956,580 or \$3.26 per \$1,000	\$19,953,142 or \$3.26 per \$1,000	\$3,438
2021 for 2022	\$20,669,806 or \$3.10 per \$1,000	\$20,638,711 or \$3.10 per \$1,000	\$31,095
2022 for 2023	\$21,022,125 or \$2.73 per \$1,000	\$20,941,066 or \$2.72 per \$1,000	\$81,059
2023 for 2024	\$21,361,600 or \$2.43 per \$1,000	\$21,110,729 or \$2.40 per \$1,000	\$250,871

VI. Total Budget

Total 2019 Budget	\$77,520,516.00	
Total 2020 Budget	\$78,732,363.00	
Total 2021 Budget	\$82,162,968.00	
Total 2022 Budget	\$99,416,815.00	
Total 2023 Budget	\$119,677,569.00	*RWC increased almost \$6.8 million *Highway increased \$11.8 million due to ARPA, BIL & State Funded Projects *Capital Project funding increased \$1.75 million for Highway projects
Total 2024 Budget	\$126,122,210.00	*DHS with RWC increased almost \$5.3 million *Wages increased almost \$2 million with Market Analysis/Compensation Study

F. Analysis of Audited General Fund Balances 2018 – 2022

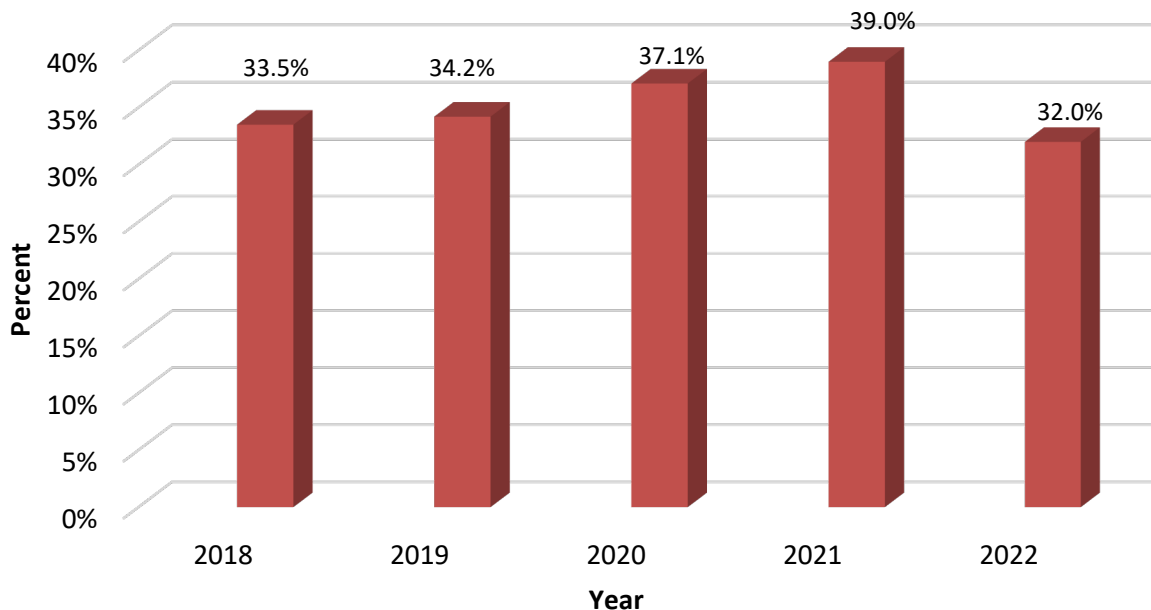


A 5-Year General Fund Analysis occurs for bonding events by the bond rating agency. Chippewa County strives to maintain fund balances over 35% to allow for a better (lower) interest rate.

	2018	2019	2020	2021	2022	Per 2022 Audited Numbers Recommended Undesignated	
						Minimum	Maximum
Reserved for Total Designated Balances	11,104,597	11,606,627	10,970,679	8,296,917	7,030,830		
Reserved for Delinquent Taxes	883,351	979,741	1,116,417	989,021	949,206		
Reserved for Subsequent Year Budget	0	0	0	0	0		
Reserved for Prepayments	74,367	88,862	103,321	196,188	386,307		
Unreserved, Undesignated	10,743,090	11,527,829	12,282,963	12,826,005	12,491,377	11,712,984	15,617,312
Total General Fund Balance	22,805,405	24,203,059	24,473,381	22,308,131	20,857,720		
% of Undesignated Fund Balance to General Fund Expenditures per Executive Summary	33.5%	34.2%	37.1%	39.0%	32.0%	30.0%	40.0%

Percent of Undesignated Fund Balance to General Fund Expenditures

(Auditor Recommended 30-40%)



G. 2024 Budget Summary

1. 2024 Budget

Recommended Total 2024 Budget	\$126,122,210.00	
Recommended Tax Levy	\$21,110,729.00	Increase of .81%
Recommended Tax Rate	\$2.40 / \$1,000	Decrease of 11.87%

2. Past, Current & Future Bond Rating

- Continuation of current financial position with fund balance between 30% - 40% will allow for a better (lower) interest rate should Chippewa County undertake a borrowing effort in the future.
 - Current Bond Rating Aa¹

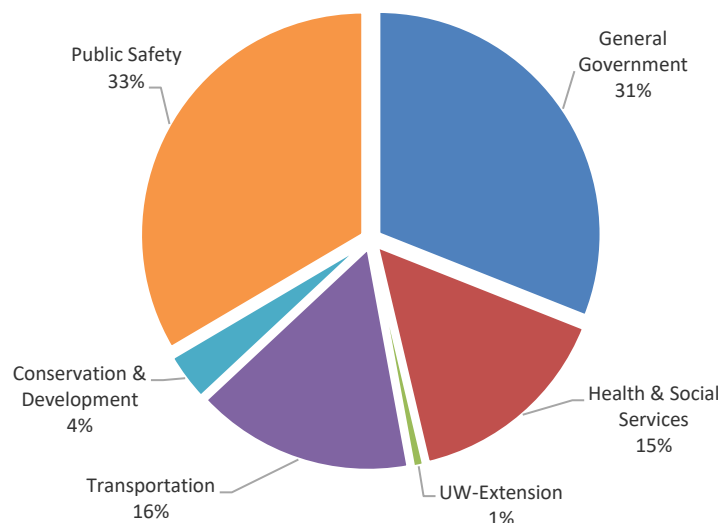
3. The County's Recommended Tax Rate of \$2.40/1,000 is low in comparison to other similar Counties.

- Yet Chippewa County's road infrastructure is the 4th largest in the State and demand for all other service(s) is virtually the same in other Counties. The levy rate has maintained minimal changes for the last several years.

4. Comparison – County Tax Impact on Homeowners

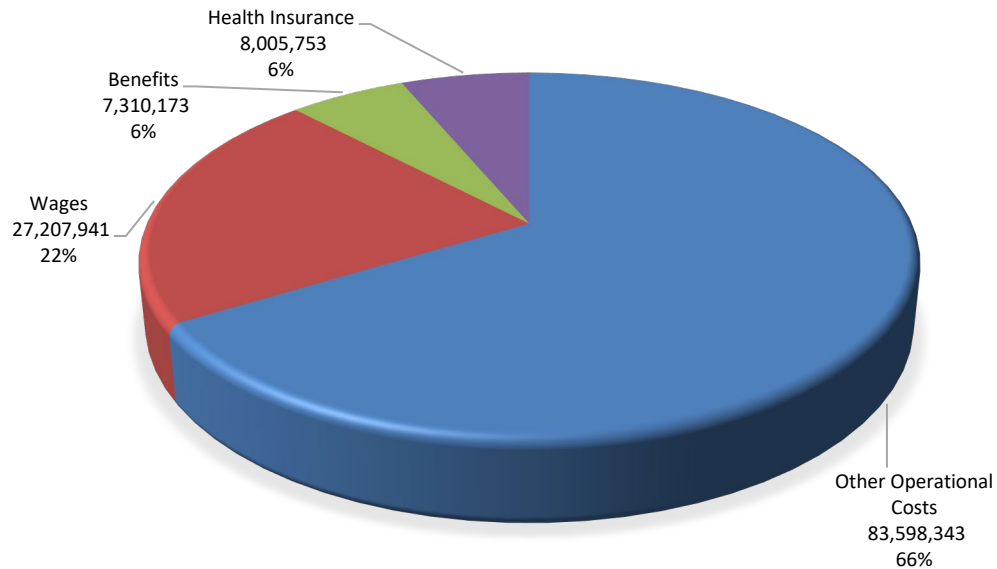
Home Value	2023 Tax Per \$1,000	Proposed 2024 Tax Per \$1,000	Proposed Change Amount
	\$2.72	\$2.40	
\$100,000 Residence	\$272.00	\$240.00	(\$32.00)
\$150,000 Residence	\$408.00	\$360.00	(\$48.00)
\$200,000 Residence	\$544.00	\$480.00	(\$64.00)

**Distribution of Proposed Tax Decrease
Based on Levy Allocation**



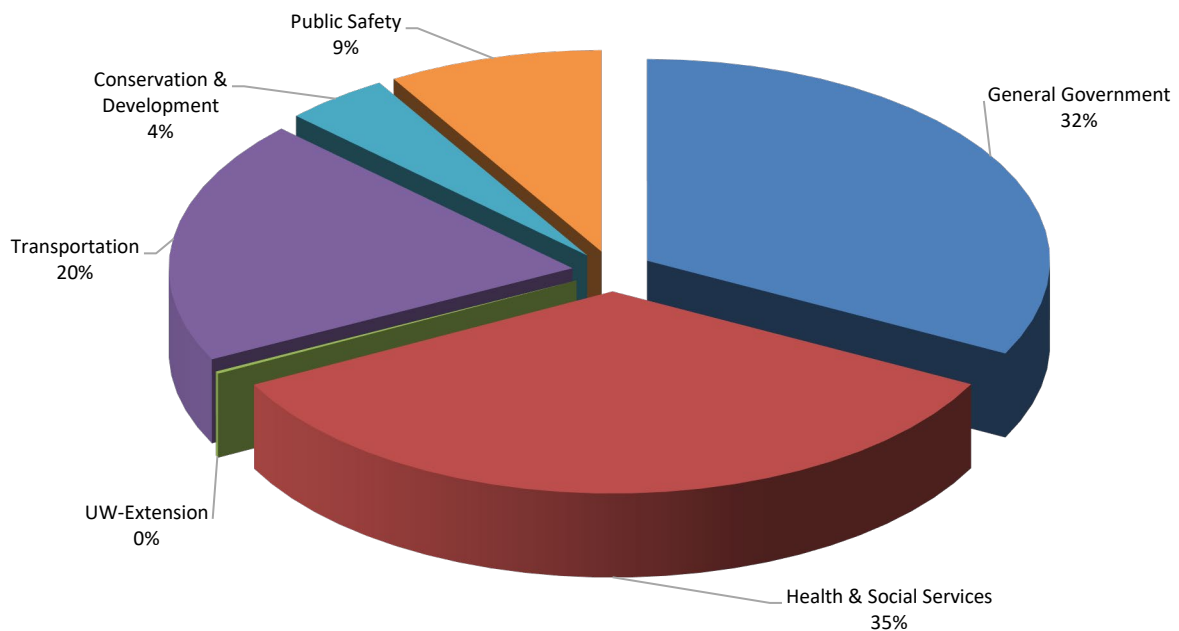
H. Conclusion

Total 2024 Budgeted Expenses \$126,122,210



Benefits Include: Employer Share of: FICA Taxes, Workers Compensation, Wisconsin Retirement, Life Insurance Benefit and Disability Benefit

Total 2024 Budget By Function \$126,122,210



I. Chippewa County Strategic Plan



Chippewa County's vision is a thriving and welcoming community that offers an exceptional quality of life for all residents

Our mission is to offer an exceptional quality of life for all who live, work and play in Chippewa County by supporting social and economic opportunities through a transparent, accountable, and fiscally responsible government



Effectively communicate information about programs, services, and resources to all residents and county employees

- Utilize technology to develop user friendly communication tools
- Identify residents and employees' preference for information dissemination and customize dissemination options
- Explore and use best practices for communicating information to rural communities
- Conduct face-to-face meetings with residents and county employees to listen to their concerns and clarify expectations

Develop additional sources of revenue and funding to meet emerging needs

- Study strategies for revenue generation from other counties and municipalities
- Enhance networking and educate state and federal officials about emerging needs
- Collaborate with other counties and municipalities to achieve cost savings through shared resources
- Partner with nonprofit organizations and private sector to address community needs

Improve access to mental health and drug treatment options

- Enhance educational outreach and educate community about available mental health service options
- Collaborate with communities and organizations and educate public about eliminating stigma associated with mental health
- Enhance networking and educate state and federal officials about emerging needs of Chippewa County
- Collaborate with service providers to integrate services and address issues from a whole person perspective
- Provide training for law enforcement to learn trauma informed strategies and resources

Maintain and proactively address threats to water quality

- Utilize baseline database from groundwater study and embrace cutting edge technology for monitoring water quality
- Collaborate with and encourage towns to adopt County's comprehensive zoning plan
- Coordinate with neighboring counties, DNR, and communities to develop mechanisms for protecting water quality

Support economic development in rural areas

- Improve and develop infrastructure to support the community and businesses
- Educate communities on economic development opportunities and resources
- Encourage retention of local talent in collaboration with communities
- Identify and promote recreational and tourism opportunities

The Strategic Plan was adopted by the County Board on January 14, 2020 per Resolution 05-20.

Department of Administration

Randy B. Scholz, County Administrator



October 24, 2023

TO: County Board of Supervisors

FR: Randy Scholz

RE: Request from Telcos for Additional Broadband Funding

Dear County Board Supervisors,

As you know the County Board has previously allocated ARPA funds to the Telcos for broadband expansion as indicated below. Also, per the guidelines those funds need to be spent by December 31, 2024, unless there is a signed contract until December 31, 2026. Remember Chippewa County opted to choose September 30, 2024 as our deadline so that the projects would be completed before the IRS required December 31, 2024 deadline.

24/7 Telcom Inc.	Res 20-21	\$339,549
Nterra LLC	Res 21-21	\$531,657
	Res 07-22 and 05-23	\$171,182
Bloomer Telephone Company	Res 22-21	\$838,750
	Res 06-22 and 04-23	\$328,818
TOTAL ARPA FUNDS		\$2,209,956

After I completed the 2024 Proposed Budget, I received a request from Bloomer Telephone Company asking if Chippewa County had any additional funds we could use to assist with their shortfall. The broadband companies are in the process of submitting for the next round of grant funding from the PSC and any additional funds will help them with match funds. Allocating additional funds also shows the PSC that the County is supportive of their efforts to provide high speed internet to the unserved/underserved residents of our county, which gives them more points on their grant application. The grant applications are due by November 7, 2023.

As I stated earlier, this request came in after I finalized the 2024 proposed budget. Also, considering the timeline required to spend ARPA funds, the potential for delays in receiving supplies, shortages of labor and all of the reporting guidelines that go along with it, I don't recommend using any additional ARPA funds toward this effort. However, if the County Board is interested in allocating additional funding toward broadband expansion, then we could possibly utilize some funds that are currently allocated in the Land Development Fund for signage at the Business Park (see below). If the County Board supports this, then our intent would be to split those funds equally between the Telcos that request/need the match funds. A motion by the County Board at the budget hearing would be required in order to do that as this would be considered a budget adjustment for the FY24 proposed budget.

Account # 602-04-54712 Land Development Fund – FY24 Proposed Budget

530000	Program Expenditures	
	Signage at Business Park	30,000.00
	Land Development Share of CCEDC Contract	18,000.00
	Future Projects and/or Land Purchase for Economic Development/Tourism	25,000.00
	Startup funds for Farm Technology Days if needed (Res 52-21)	20,000.00
Total 530000 Program Expenditures:		93,000.00

- If the County Board would like to allocate additional funds for broadband expansion, then a motion could be made during the budget hearing to amend the Land Development Fund Program Expenditure line item 602-04-54712-530000 (shown above) to change the \$30,000 and have it used toward broadband expansion equally among the requesting Telcos, rather than signage at the business park.

Sincerely,

Randy Scholz
County Administrator

Motion (Bergeron/Schmitt) to approve the amendment noted above. Carried 16-0