

# Chippewa County 2025 Proposed Budget

**Randy B. Scholz, County Administrator**



**November 7, 2024**

## County Board of Supervisors

- |                            |                    |                        |
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Adopted by the County Board: 11/07/2024

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## Department of Administration

Randy Scholz, County Administrator

October 1, 2024

TO: County Board Supervisors  
County Department Heads

FR: Randy Scholz, County Administrator

RE: 2025 Proposed Budget

I want to express my sincere gratitude to everyone for their dedication and hard work on this budget. Our primary goal with each budget is to maintain the high quality of services we provide to the citizens of Chippewa County in the most cost-effective manner possible. This year's budget posed unique challenges, particularly as we continue the implementation of our Springbrook financial software upgrade and conversion. Every budget cycle presents its own set of challenges and opportunities, and this year was no exception. The top three challenges we face include the current rate of inflation, the fierce competition in the employee market, and the growing mental health needs within our community, especially among our older population. Our main objective remains to deliver exceptional service to the community by fostering strong communication and collaboration among all Departments within Chippewa County to effectively manage these challenges.

### TAX RATE & TAX LEVY

The proposed tax rate for the 2025 Chippewa County budget is \$2.28 which is a reduction from \$2.40 in the 2024 budget. The recommendation is a decrease of 5.01%. The main reason for the decrease of the tax rate is in direct correlation with the County's Equalized Value for FY25 which increased by 8.28% or \$729,436.200.

The proposed property tax levy for the 2025 Chippewa County budget will increase to \$21,713,416 from \$21,110,729 from the 2024 budget. Overall, the property tax levy will increase by \$602,687 or 2.85%.

### BUDGET HIGHLIGHTS

#### 1. Positive Developments in Out-of-Home Placements

Over the past several years, Chippewa County has faced significant challenges due to the rising mental health needs and the associated costs, largely driven by the limited availability of facilities both locally and statewide. The situation has been exacerbated by recent developments, particularly the increased costs for in-state facilities.

With more cases requiring specialized care that are not reimbursed by the state, Chippewa County has faced substantial financial pressures. To address this, additional allocations of \$200,000 and \$40,000 from the tax levy were approved for the Department of Human Services in the 2022 and 2023 budgets, respectively. For the 2024 budget, I proposed, and the County Board approved, an additional \$100,000 from the property tax levy. While this funding was not expected to fully cover the financial impact of these placements, it was hoped that it would alleviate some of the strain.

I'm pleased to report that starting around June 2023, the costs associated with out-of-home placements and the number of children in such placements have dramatically declined. As a result, the Human Services Department ended 2023 with a surplus for the first time in many years, and 2024 is also showing promising signs.

While we are cautiously optimistic that we have turned a corner, we recommend maintaining current funding levels in this area for the 2025 budget. The methamphetamine epidemic continues to affect many families and individuals in our community, and our departments remain committed to educating residents about the dangers of meth and providing support for those struggling with addiction.

2. **Guardianships and Emergency Protective Placements**

Caseloads in the areas of Guardianships and Emergency Protective Placements (due in part to our aging population) have continued to increase each year. For purposes of illustration, the Corporation Counsel Division has handled 37 Guardianships and 15 Emergency Protective Placements in 2024 through the month of August, which is more than were handled in all of 2023. For further perspective, the Corporation Counsel Division handled only 13 Guardianships and had no Protective Placements in 2021. How this will affect our current and future budget is still being evaluated.

3. **Closure of HSHS Sacred Heart Hospital, HSHS St. Joseph's Hospital and Prevea Health Clinics**

As a result of this closure, we are currently analyzing the broader impact on both our budget and the community at large. The loss of these facilities has raised concerns about access to healthcare, potential increases in healthcare costs, and the strain on other local medical providers. We are committed to thoroughly assessing these impacts and will continue to monitor the situation as we seek solutions to mitigate any negative effects on Chippewa County residents.

As a reminder, the County Board approved Resolution 29-24 supporting the location of a community hospital in Chippewa County and authorized \$70,000 to be used by the Chippewa Valley Health Cooperative to complete a feasibility study. We anticipate learning the results of that feasibility study and the location of the community hospital this fall.

4. **Fourth 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. We met with our broker, Brown & Brown, in May 2024 and based on current claims and health trends they are projecting a 15.5% increase to the self-funded health plan cost for 2025. During the budget process, all Chippewa County Departments received a Position Based Benefit (PBB) Report in June 2024 and the reports included a 5.5% increase on the 2024 health insurance cost. To make up the difference in the projected increase, the County will need to make plan design changes, as defined in Resolution 31-24, which was approved by the County Board in August 2024. The captive/stop loss insurance provider will provide final premiums by late November 2024. If there are more plan design changes or an increase from what was originally presented, I will bring a report back to the County Board in December 2024 that provides the final total cost for the County's Health Insurance Plan for 2025.

Chippewa County started a relationship with ReforMedicine as our Advanced Primary Care Clinic on March 1, 2023, with Alithias as our Care Navigation Service provider on October 1, 2023 and with Doctors of Physical Therapy for our musculoskeletal service provider on March 1, 2024. We continue to get very positive feedback from all three providers about the engagement of Chippewa County health plan members. We are very happy with the response rate by employees and the initial positive feedback by employees.

5. **Annual Employee Wage Adjustments / Market Analysis Implementation**

a. **Annual Employee Wage Adjustments** (Res 32-24)

For 2025, I am recommending a 3% across the board wage increase for employees effective on July 1, 2025. I am also recommending a 1% increase of the Control Point of Grade 1 on the Salary Schedule to be effective July 1, 2025, which will provide an estimated 1% increase across the entire grid. These increases are an effort to try and stay competitive so we can recruit and retain great employees.

b. **Market Analysis Implementation**

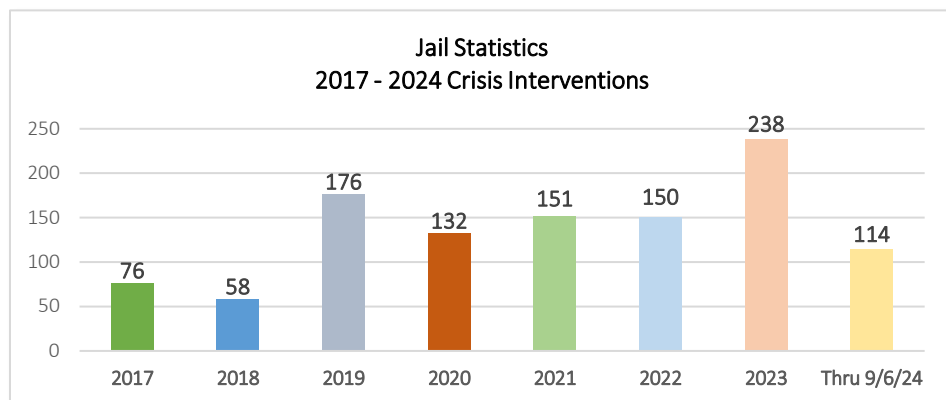
As we prepare for a market analysis in 2026, it's essential to build levy capacity into the 2025 budget. This will ensure we have the financial flexibility needed to address upcoming challenges, particularly as we negotiate a new contract with the Deputies union (WPPA). In addition to building levy capacity, we will evaluate the current budget for the third security position, which could be reallocated to support wages. Our priority is to ensure we can offer competitive wages in both areas before considering the addition of new positions. This strategic approach will help us maintain a strong and sustainable workforce while meeting the community's needs.

c. **Addressing Staffing Shortages in Telecommunications**

To address the ongoing staffing shortages in our Emergency Communications Center, we have introduced several measures, as detailed in my September 12, 2024 letter to the County Board. Looking ahead, my recommendations include additional wage adjustments, which are incorporated into the 2025 budget. This includes a 3% across-the board increase for all Telecommunicators and Emergency Center Coordinators, effective 01/01/2025. A resolution for a one-time appreciation bonus will be presented at the October 8<sup>th</sup> County Board meeting, with payments scheduled for 2024, funded from the County Administrator's fund balance. Additionally, a resolution will propose converting one full-time Telecommunicator position into two part-time Telecommunicators effective 10/28/2024 to enhance staffing flexibility. The Sheriff is also initiating mandatory mental health check-ins, with associated costs included in the 2025 budget. We deeply value the dedication of all of our staff and are committed to exploring further solutions to support them. At the October County Board meeting, I will recommend approval of both the appreciation bonus and the position conversion resolutions to better address our staffing needs.

6. **Mental Health Crisis Interventions Increasing in the Jail**

Currently we contract with Advanced Correction Healthcare Inc. to provide 10 hours per week of mental health services with a Qualified Mental Health Professional (QMHP) for our jail inmates. In this budget, I have included an additional \$30,000 of tax levy for another 10 hours per week. Below is a chart to show you a historical review of these increasing interventions.



With these interventions, other departments are also impacted. If an inmate is put on suicide watch, staff in Human Services meets daily with the inmate (as required by statute) and the QMHP from ACH meets weekly to provide an assessment of the inmate. Also in 2023, the State Jail Inspector recommended that our jail increase the amount of mental health hours due to the increase demand and workload for the current QMHP.

7. **New Positions and Eliminated Positions**

The table below shows the new positions that the County Board approved for incorporation into the FY25 budgets. The table also includes a 2024 mid-year request that will be presented to the County Board on October 8, 2024 for approval. All of the new positions listed below are currently included in the County Administrator FY25 Proposed Budget.

<b>Summary of New/Eliminated Positions Recommended by the County Administrator</b> (The FY25 positions listed below have already been approved by the County Board. The FY24 positions are pending County Board approval on 10/08/2024. All of these positions have been incorporated into the FY25 budgets)				
<b>Description</b>	<b>Department</b>	<b>Budget Process or Mid-Year</b>	<b>County Board Meeting</b>	<b>Comments</b>
<b>Telecommunicator</b> (2 Part-Time Positions) (1500 hours each)	Sheriff	FY24 Mid-Year	Pending CB Approval 10/8/2024	Recommendation is to convert one full-time telecommunicator into two part-time telecommunicators to help address the staffing shortage.
<b>CLTS Supervisor</b> CWDA (Full-Time)	Human Services	FY25 Budget	Res. 33-24 08/13/2024	Created 1 position and will fill it at the beginning of 2025. Funded by Medicaid CCS and CLTS Waiver.
<b>CCS Children's Supervisor</b> CWDA (Full-Time)	Human Services	FY25 Budget	Res. 34-24 08/13/2024	Created 1 position and will fill it at the beginning of the year. Funded by Medicaid CCS and CLTS Waiver.
<b>CCS Children's Clinician</b> RWC (Full-Time)	Human Services	FY25 Budget	Res. 35-24 08/13/2024	Created 1 position and will fill it at the beginning of the year. Funded by Medicaid CCS.
<b>Eliminated Positions</b>				
<b>Administrative Assistant II</b> (Full-Time)	Planning & Zoning	FY25 Budget	n/a	In 2022, the department restructured positions which changed a Zoning Inspector position to an Administration Assistant II position. This position has not been filled due to funding challenges.

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

<b>CA Proposed (Tax Levy by Department)</b>				
	<b>2024 Tax Levy</b>	<b>2025 Tax Levy</b>	<b>Tax Levy Incr/(Decr)</b>	<b>Percentage Change</b>
CJS	389,152	417,892	28,740	7.39%
County Admin	370,207	378,009	7,802	2.11%
County Clerk	225,781	237,122	11,341	5.02%
Corp Counsel	539,233	584,986	45,753	8.48%
Courts	840,113	866,741	26,628	3.17%
Child Support	66,501	76,131	9,630	14.48%
DHS	3,140,683	3,140,683	-	0.00%
District Attorney	775,516	796,938	21,422	2.76%
Extension	224,784	227,774	2,990	1.33%
Facilities & Parks	1,804,881	1,806,694	1,813	0.10%
Finance	466,842	488,635	21,793	4.67%
Highway	4,461,026	4,499,773	38,747	0.87%
Human Resources	382,666	389,229	6,563	1.72%
Information Tech	1,054,780	1,110,326	55,546	5.27%
Land Conservation	239,538	239,538	-	0.00%
Public Health	983,860	1,001,043	17,183	1.75%
Probate	214,044	193,678	(20,366)	-9.51%
Register of Deeds	(105,733)	(96,318)	9,415	-8.90%
Sheriff	9,365,806	9,731,314	365,508	3.90%
Treasurer	(156,908)	(82,171)	74,737	-47.63%
Veterans	202,324	209,848	7,524	3.72%
Zoning	502,912	524,621	21,709	4.32%
County Board	181,680	181,680	-	0.00%
General County	273,870	273,870	-	0.00%
Facilities (Other)	61,214	61,214	-	0.00%
Budget Adjust	225,000	225,000	-	0.00%
Insurances	453,400	458,400	5,000	1.10%
Coroner	106,265	106,265	-	0.00%
Housing	1,150	1,150	-	0.00%
<b>Levy Credits for All Department Levy:</b>				
Sales Tax Property Tax Credit	(3,445,058)	(3,562,190)	(117,132)	3.40%
General Revenues (Including State Shared Revenues)	(3,733,892)	(3,857,322)	(123,430)	3.31%
<b>Total Operational Levy</b>	<b>20,111,637</b>	<b>20,630,553</b>	<b>518,916</b>	<b>2.58%</b>
<b>Excluded from Levy Limits</b>				
Libraries	953,407	1,003,684	50,277	5.27%
County Aid Bridge	45,685	79,179	33,494	73.32%
<b>TOTAL LEVY</b>	<b>21,110,729</b>	<b>21,713,416</b>	<b>602,687</b>	<b>2.85%</b>

## SUMMARY

The FY25 budget before the Chippewa County Board:

1. Is consistent with the Chippewa County Strategic Plan;
2. Is sustainable from FY25 to FY26; and
3. Allows the current Chippewa County Board to address operational needs.

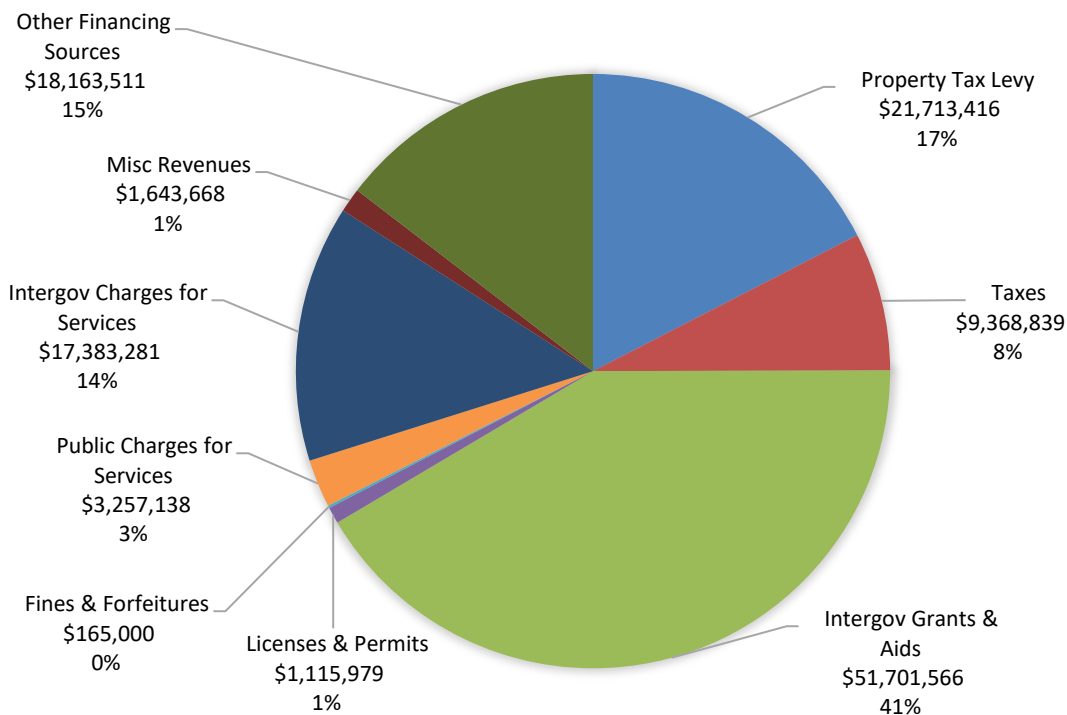
I am always available to answer any questions you may have on the 2025 recommended budget. If you are considering changes to the budget, please contact me prior to the budget hearing to ensure that I have a full understanding of the proposed amendment. This will give me time to gather information, so the full County Board will understand the impact of the change.

Sincerely,



Randy B. Scholz  
County Administrator

### 2025 Revenue Sources Total Revenues \$124,512,398





## 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 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, 2023				<u>\$313,319.74</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				
Year	Department	Program/Project	Cost	Resolution
2023	Sheriff – Jail	TruNarc Handheld Narcotic Analyzers	\$125,000	Res. 09-23 Approved 02/14/2023
2024	DHS – RWC Division	Peer Support	\$73,258	Approved by HHSB 06/15/2023
2024	DOA – CJCC	Dispense Drug Deactivation Kits/Naloxone in partnership with Public Health	\$10,000	Approved by CA 05/26/2023
2024	Public Health	Overdose Fatality Review	\$35,000	Approved by HHSB 06/15/2023
2024	Sheriff – Jail	Fentanyl rated gloves	\$20,000	Approved by CA 05/26/2023
2024	Sheriff	Peer Support Training Conference	\$5,000	Approved by CA 01/18/2024
2025 Budget Request to Utilize Opioid Funds				
Year	Department	Program/Project	Cost	Comments
2025	DOA-CJS	Reentry	\$5,000	Approved by Exec 05/21/2024
2025	DHS	Peer Support – Recovery Coach for RWC (County)	\$36,400	Approved by HHSB 05/16/2024
2025	Public Health	Overdose Fatality Review Expansion	\$20,000	Approved by HHSB 05/16/2024
2025	Sheriff – Jail	AODA Class of Inmates	\$28,600	Approved by Legal/Law 07/15/2004
2025	Sheriff	Peer Support Training Conference	\$6,000	Approved by CA 05/06/2024

## Special Funding

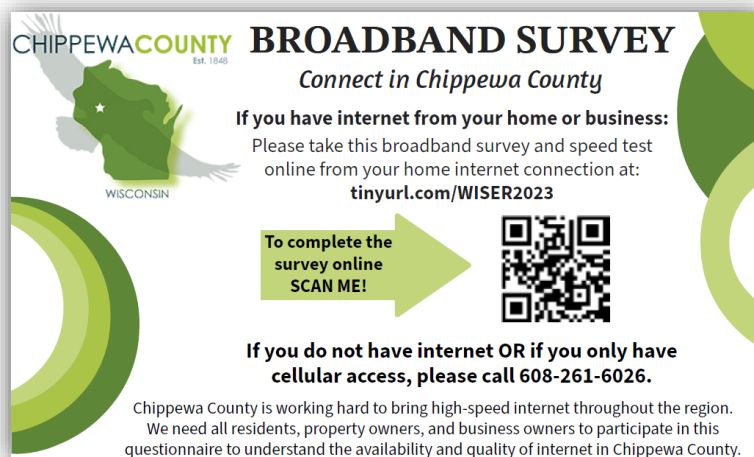
### B.2 BEAD – Broadband, Equity, Access and Deployment Local Planning Grant

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 worked 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.



**CHIPPEWA COUNTY** 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](https://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 amendments approved by the County Board on March 12, 2024.



Project/Program	Category	Res #	Funds Approved	Funds Used as of 8/31/2024	Remaining Funds to Use by 9/30/2024
24/7 Telecom	Broadband	20-21	339,549.00	339,549.00	-
Ntera LLC	Broadband	21-21	531,657.06	265,828.53	265,828.53
Bloomer Telephone Co	Broadband	22-21	838,750.00	838,750.00	-
Bloomer Telephone Co	Broadband	06-22	33,586.00	33,586.00	-
Bloomer Telephone Co	Broadband	04-23	295,232.00	295,232.00	-
Ntera LLC	Broadband	07-22 05-23	171,182.00	85,591.00	85,591.00
Public Firearms Range - Lead & EPA Remediation, etc.	Revenue Replacement	31-22	1,000,000.00	380,706.03	619,293.97
New Bathroom/Shower (1) - Otter Lake	Revenue Replacement	32-22 26-23	377,000.00	362,157.80	14,842.20
New Bathroom/Well (1) - Pine Point	Revenue Replacement	32-22 26-23	189,300.00	188,181.00	1,119.00
Replace Picnic Tables (30)	Revenue Replacement	32-22	50,000.00	49,575.37	424.63
Automatic Firewood Dispensers (3)	Revenue Replacement	32-22	30,000.00	30,000.00	-
Highway Road Improvements	Revenue Replacement	33-22	8,000,000.00	4,713,368.03	3,286,631.97
Contaminate mitigation in residential wells	Revenue Replacement	34-22 06-23	500,000.00	295,634.22	204,365.78
CVIC - Remodel conference room	Revenue Replacement	49-22	20,000.00	20,000.00	-
Sheriff-Mobile & Portable Radios	Revenue Replacement	10-24	95,000.00	-	95,000.00
Sikich Contracted Services	Revenue Replacement	Budget Process	7,842.50	7,842.50	-
Contingency Funds	Revenue Replacement		79,960.44	-	79,960.44
<b>Totals</b>			<b>12,559,059.00</b>	<b>7,906,001.48</b>	<b>4,653,057.52</b>
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
Employee Longevity Bonuses	Interest Earnings on ARPA Funds	11-24	299,880.00	281,621.95	18,258.05
Sheriff-Mobile & Portable Radios	Interest Earnings on ARPA funds	10-24	95,000.00	-	95,000.00
<b>Totals for Interest Earnings on ARPA Funds</b>			<b>514,056.00</b>	<b>386,565.75</b>	<b>127,490.25</b>

## 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 2025 BUDGET

Sales Tax Revenues (Based on 2023 Actuals)	\$8,570,478
Fund Balance Utilized	\$1,628,643
Estimated Interest Earnings on Sales Tax Funds	<u>\$3,009</u>
<b>Total Revenues For 2025 Budget</b>	<b>\$10,202,130</b>

### USES OF SALES TAX FUNDS FOR THE 2025 BUDGET

Committed Sales Tax Dollars	
1. Property Tax Credit	\$3,562,190
2. Debt Service Fund (Res 19-24)	\$2,097,050
3. Airport Debt Contribution (Res 20-24)	<u>\$132,890</u>
<b>Total Committed Sales Tax Dollars</b>	<b>\$5,792,130</b>

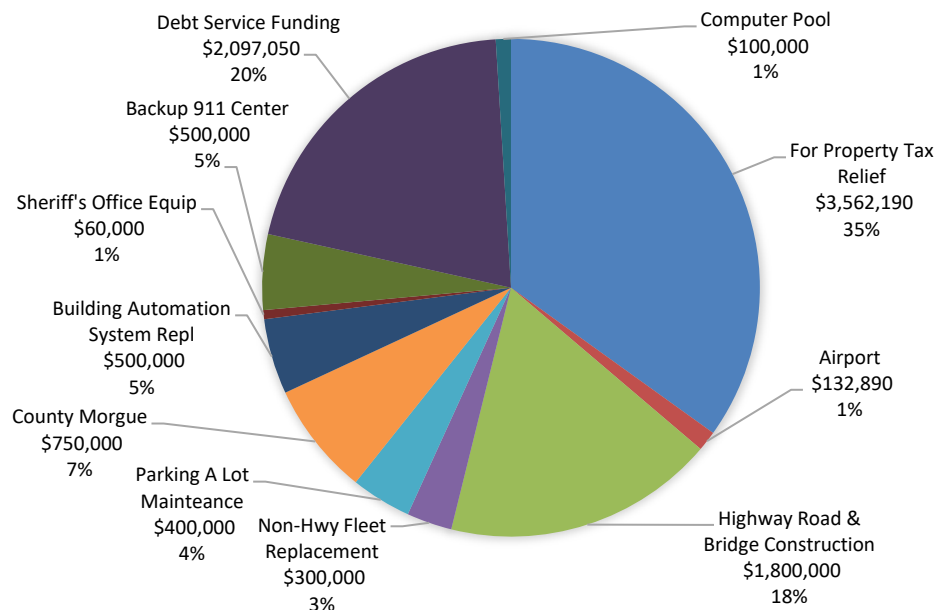
### Non-Committed Sales Tax Dollars – Projects Approved in the 2025-2029 CIP Plan

F&P – County Morgue (Res 21-24)	\$750,000
F&P – Building Automation System Replacement – 4 Controllers & 20 Actuators (Res 21-24)	\$500,000
F&P – Parking Lot “A” Replacement – Phase I (50% of lot) (Res 21-24)	\$400,000
Highway – Highways & Bridges (Res 22-24)	\$1,800,000
Highway – Non-Highway Vehicle Fleet (Res 22-24)	\$300,000
IT – Replacement of End User Devices & Data Center Equipment (Res 23-24)	\$100,000
Sheriff – Backup 911 Center (Res 25-24)	\$500,000
Sheriff – Sheriff’s Office Equipment (Res 25-24)	<u>\$60,000</u>
<b>Total Non-Committed Sales Tax Dollars</b>	<b>\$4,410,000</b>

### TOTAL SALES TAX FUNDS USED FOR 2025 BUDGET

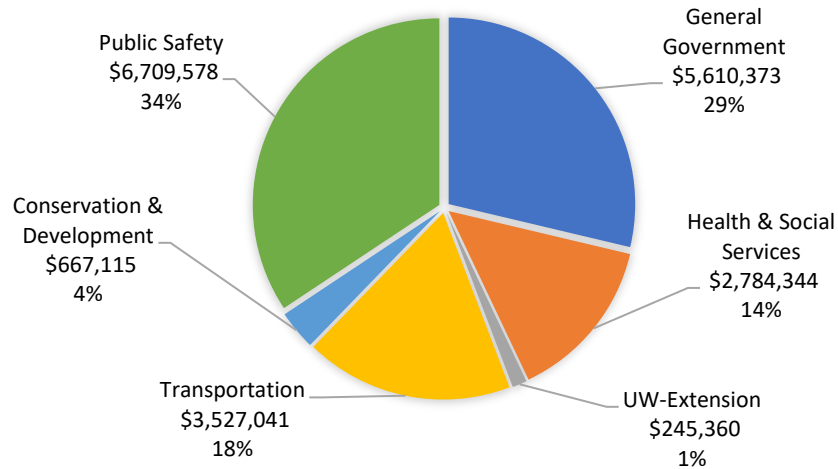
**\$10,202,130**

### 2025 Sales Tax Distribution

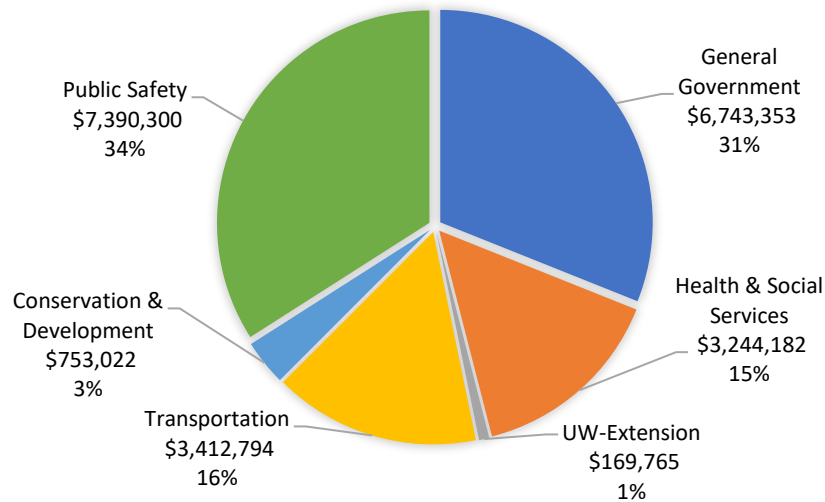


## D. Tax Levy Comparison – 2020 Budget vs. 2025 Budget

### 2020 Budget Tax Levy



### 2025 Budget Tax Levy



## E. 2025 Budget – General Information

### I. Equalized Valuation

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%
2024 for 2025	\$9,536,158,100	Increase of \$729,436,200 or 8.28%

### II. Tax Rate

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%
2024 for 2025	\$2.28 / \$1,000	Decrease of 5.01%

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

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%
2024 for 2025	\$436,755	-2.53%

### IV. Property Tax Levy

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%
2024 for 2025	\$21,713,416	Increase of 2.85%

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

Allowed by State Levy Dollar Limit Worksheet		Approved / Proposed	Amount Available
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
2024 for 2025	\$21,996,660 or \$2.31 per \$1,000	\$21,713,416 or \$2.28 per \$1,000	\$283,244

### VI. Total Budget

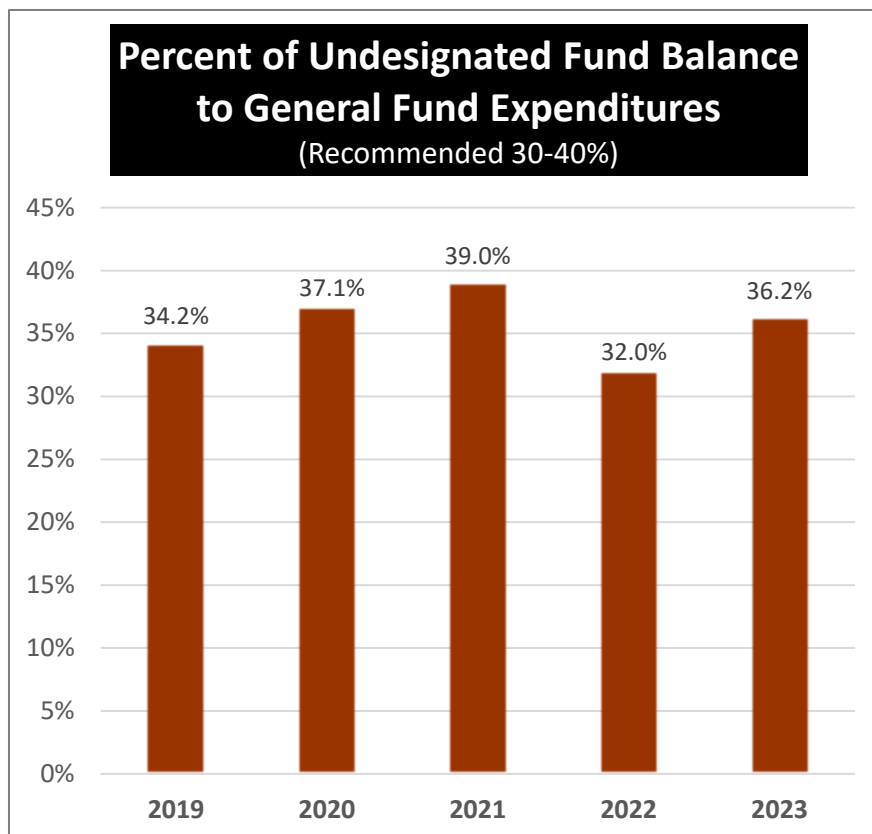
Total 2020 Budget	\$78,732,363.00	
Total 2021 Budget	\$82,162,968.00	
Total 2022 Budget	\$99,416,815.00	
Total 2023 Budget	\$119,677,569.00	*RWC increased almost \$6.8 million *Highway increased \$11.8 million due to ARPA, BIL & State Funded Projects *Capital Project funding increased \$1.75 million 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
Total 2025 Budget	\$124,512,398.00	* ARPA no longer budgeted for \$5.1 million

## F. Analysis of Audited General Fund Balances 2019 – 2023



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.

	2019	2020	2021	2022	2023	Per 2023 Audited Numbers Recommended Undesignated	
						Minimum	Maximum
Reserved for Total Designated Balances	11,606,627	10,970,679	8,296,917	7,030,830	6,912,529		
Reserved for Delinquent Taxes	979,741	1,116,417	989,021	949,206	1,109,124		
Reserved for Subsequent Year Budget	0	0	0	0	0		
Reserved for Prepayments	88,862	103,321	196,188	386,307	385,021		
<b>Unreserved, Undesignated</b>	<b>11,527,829</b>	<b>12,282,963</b>	<b>12,826,005</b>	<b>12,491,377</b>	<b>14,288,683</b>	<b>11,825,930</b>	<b>15,767,906</b>
Total General Fund Balance	24,203,059	24,473,381	22,308,131	20,857,720	22,695,357		
% of Undesignated Fund Balance to General Fund Expenditures per Executive Summary	34.2%	37.1%	39.0%	32.0%	36.2%	30.0%	40.0%



## G. 2025 Budget Summary

### 1. 2025 Budget

Recommended Total 2025 Budget	\$124,512,398.00	
Recommended Tax Levy	\$21,713,416.00	Increase of 2.85%
Recommended Tax Rate	\$2.28 / \$1,000	Decrease of 5.01%

### 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      Aa<sup>1</sup>

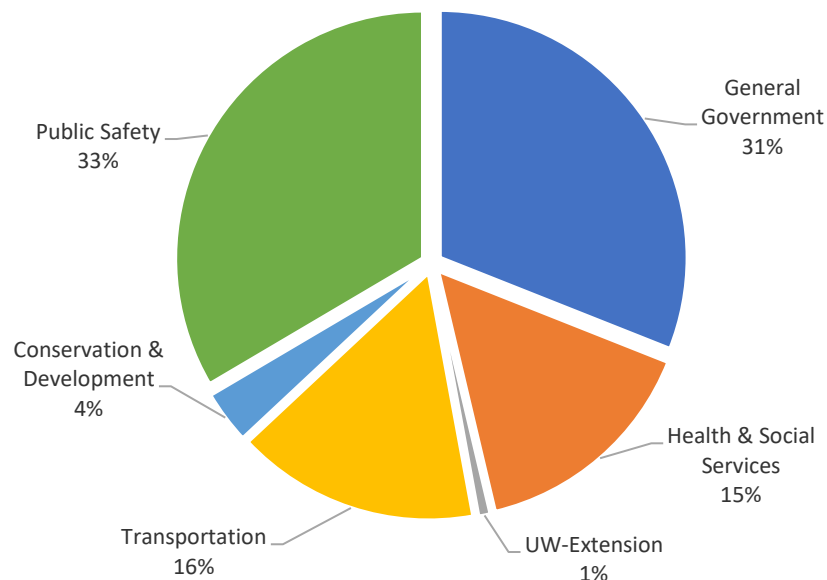
### 3. The County's Recommended Tax Rate of \$2.28/1,000 is low in comparison to other similar Counties.

- ✱ Yet Chippewa County's road infrastructure is the 4<sup>th</sup> 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

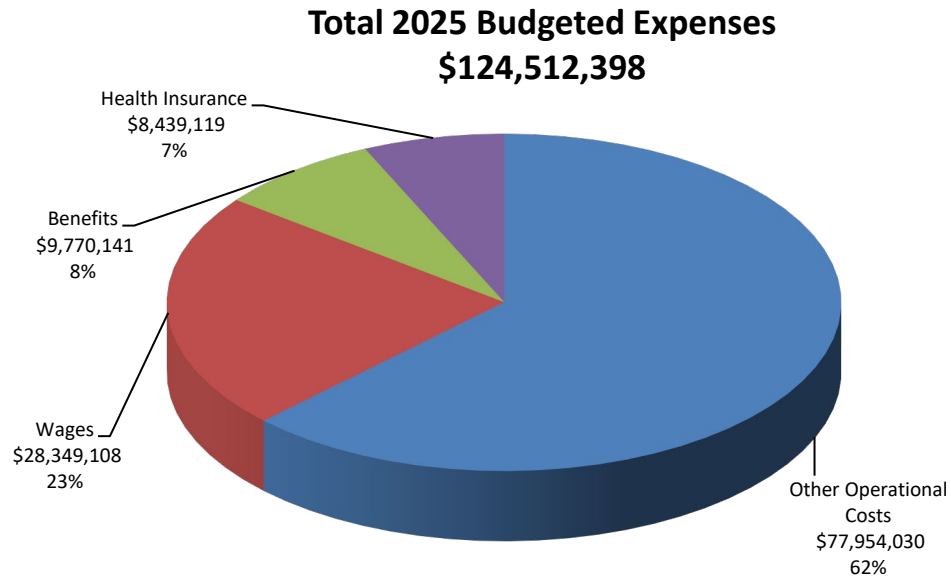
Home Value	2024 Tax Per \$1,000	Proposed 2025 Tax Per \$1,000	Proposed Change Amount
	\$2.40	\$2.28	
\$100,000 Residence	\$240.00	\$228.00	(\$12.00)
\$150,000 Residence	\$360.00	\$342.00	(\$18.00)
\$200,000 Residence	\$480.00	\$456.00	(\$24.00)

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

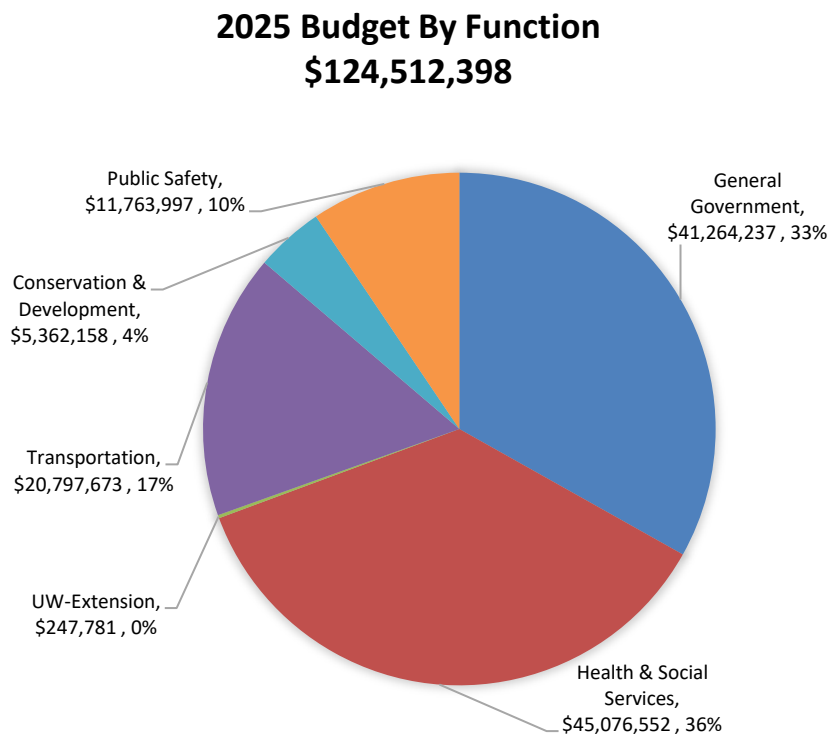




## H. Conclusion



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



# 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.