CHIPPEWA COUNTY

EXECUTIVE COMMITTEE

REGULAR MEETING

MAY 2, 2023

CHIPPEWA COUNTY COURTHOUSE, RM 302

4:00 PM

1. CALL TO ORDER

Chair Gullickson called the meeting to order at 4:00 p.m.

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Dean Gullickson	Chippewa County	District 5 (Chair)	Present	
Ken Schmitt	Chippewa County	District 3 (Vice-Chair)	Present	
Harold Steele	Chippewa County	District 2	Present	
Glen Sikorski	Chippewa County	District 6	Present	
Jason Bergeron	Chippewa County	District 7	Present	

Others Present: Randy Scholz, Toni Hohlfelder, Todd Pauls, Charlie Walker, Travis Hakes

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

4. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3 (Vice-Chair)
SECONDER:	Harold Steele, District 2
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

1. Approve the Agenda

2. Approve the Minutes

   Executive Committee - Regular Meeting - Apr 11, 2023 4:00 PM

3. Schedule Next Meeting Date - May 16, 2023

5. REPORTS

1. Financial Update – 2022 Pre-Audited and 1st Quarter 2023 – Lori Zwiefelhofer
   This report will be presented at the May 9, 2023 County Board meeting.

RESULT:	**REVIEWED**	**Next: 5/9/2023 6:00 PM**

2. 2024 Budget Process Review – Lori Zwiefelhofer
   This report will be presented at the May 9, 2023 County Board meeting.

RESULT:	**REVIEWED**	**Next: 5/9/2023 6:00 PM**

6. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

A. County Board Chair Report

B. County Administrator Operation Report

7. BUSINESS ITEMS

1. Resolution to Declare May 8-12, 2023 as Chippewa County Economic Development Week - Randy Scholz
   Walker explained this is an annual resolution that normally goes to the Economic Development Committee. However, they did not have a meeting scheduled in time to get this to the County Board so it was brought to the Executive Committee instead. A job fair will be held on May 9th at the Chippewa Valley Regional Airport from 10:00-2:00.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 5/9/2023 6:00 PM**
MOVER:	Glen Sikorski, District 6	
SECONDER:	Jason Bergeron, District 7	
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron	

2. The Executive Committee will convene to closed session pursuant to Wis. Stat. § 19.85 (1) (c) – "Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – County Administrator Employment Agreement".
   The committee convened to closed session at 4:04 p.m.

   The following individuals were present during closed session: Dean Gullickson, Ken Schmitt, Harold Steele, Jason Bergeron, Glen Sikorski, Toni Hohlfelder, Randy Scholz, Todd Pauls

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jason Bergeron, District 7
SECONDER:	Ken Schmitt, District 3 (Vice-Chair)
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

The Executive Committee will reconvene to open session.
The committee convened to open session at 4:55 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3 (Vice-Chair)
SECONDER:	Jason Bergeron, District 7
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

8. AGENDA ITEMS FOR FUTURE CONSIDERATION

9. ADJOURN

The meeting adjourned at 4:55 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3 (Vice-Chair)
SECONDER:	Jason Bergeron, District 7
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

CHIPPEWA COUNTY

EXECUTIVE COMMITTEE

REGULAR MEETING

APRIL 11, 2023

CHIPPEWA COUNTY COURTHOUSE, RM 302

4:00 PM

1. CALL TO ORDER

Chair Gullickson called the meeting to order at 4:00 p.m.

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Dean Gullickson	Chippewa County	District 5 (Chair)	Present	
Ken Schmitt	Chippewa County	District 3 (Vice-Chair)	Present	
Harold Steele	Chippewa County	District 2	Present	
Glen Sikorski	Chippewa County	District 6	Present	
Jason Bergeron	Chippewa County	District 7	Present	

Others Present: Randy Scholz, Traci Bremness, Scott Frances, Charity Zich, Lori Zwiefelhofer, Todd Pauls

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

4. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jason Bergeron, District 7
SECONDER:	Harold Steele, District 2
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

1. Approve the Agenda

2. Approve the Minutes

   Executive Committee - Regular Meeting - Mar 21, 2023 4:00 PM

3. Schedule Next Meeting Date - May 2, 2023

5. REPORTS

6. BUSINESS ITEMS

1. Resolution to Approve Extension of the Chippewa Valley Regional Airport Ownership and Operation Agreement - Randy Scholz

   Scholz explained the new 2024-2028 agreement is locked into the same amount we paid for 2023. There are no other substantial changes other than the dates.

   Zich gave some back ground on the airport and clarified that Chippewa County funding only goes toward capital projects. Eau Claire County met today and asked for a minor revision to the agreement from what was in the agenda packet. In Section 3 the ethics code was changed to code of conduct. Those changes also need to be made in Section 8 so that will be updated before this goes to the County Board for approval.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 4/18/2023 6:00 PM**
MOVER:	Glen Sikorski, District 6	
SECONDER:	Jason Bergeron, District 7	
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron	

7. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

A. County Board Chair Report

B. County Administrator Operation Report

1. Update on Interim Public Health Director - Randy Scholz
   Scholz explained we are a Level III accredited health department. In order for us to maintain the Level III status, we need someone with a master's degree to serve as an interim until we hire a replacement. Dunn County has agreed to assist us and Kristen (KT) Gallagher will serve as interim Health Officer/Public Health Director starting April 21, 2023. Kristen will serve as a liaison between the department and the state and also provide direction to our managers as needed.

RESULT:	**DISCUSSED**

8. AGENDA ITEMS FOR FUTURE CONSIDERATION

9. ADJOURN

The meeting adjourned at 4:17 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3 (Vice-Chair)
SECONDER:	Jason Bergeron, District 7
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron

Finance Update

January-December 2022 (Pre-Audited)
January-March 2023 (Pre-Audited)

Lori Zwiefelhofer, Finance Director

Executive Committee – May 2, 2023

County Board – May 9, 2023

Definitions

Fund – A fiscal entity that is segregated for the purpose of accounting and budget reporting with a complete set of self balancing accounts to include assets, liabilities, equity/fund balance and revenues and expenditures/expenses

- General – to account for all financial resources used to fund general government operations not accounted for in another fund
- Special Revenue – are used to account for the proceeds of a specific revenue sources that are restricted or committed to specified purposes
- Debt Service – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest
- Capital Projects – to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment
- Proprietary – the category of funds used to account for ongoing activities similar to those also found in the private sector. Uses the accrual basis of accounting
  - Enterprise – to account for operations that are financed and operated similar to private business with the intention that the cost of providing goods or services to the general public is to be financed or recovered primarily through user charges
  - Internal Service – to account for the cost of providing goods or services by one department or agency to another department or agency on a cost-reimbursement basis
- Fiduciary Funds – funds used to report assets held in a trust agency

Definitions (cont.)

Fund Balance/Net Assets – The difference between assets and liabilities

- If at the end of the year actual revenues exceed actual expenditures fund balance increases – it decreases if actual expenditures exceed actual revenues
- When budgeting fund balance – you are anticipating that expenditures will exceed revenue by the amount budgeted and the budget plan is to reduce the amount of fund balance available
  - Non-spendable fund balance – amounts that are not in spendable form, such as inventory and prepaid expense.
  - Restricted fund balance – amounts that can be spent only for specific purposes by external providers, such as grant or bondholders as well as through legislation
  - Committed fund balance – amounts that are intended for specific purpose, as expressed by the governing body or authorized official
  - Unassigned fund balance – all amounts not contained in other categories

Definitions (cont.)

Lapsing Fund – The difference between revenues and expenditures is closed out to the fund balance and not carried forward to be used for a specific purpose

Non-Lapsing Fund – The difference between revenues and expenditures is carried forward to be used for a specific purpose

Contingency Fund – A line item in the budget that is for unplanned expenditures

January – December 2022 (Pre-Audited) Financial Results

2022 Pre-Audited Financial Results

January – December 2022 (Pre-Audited) Financial Results:
General Fund

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
02	County Board	$ 185,436.00	$ 185,436.00	100.0%	$ 185,436.00	$ 153,921.80	83.0%	$ 31,514.20
03	General County	$ 356,944.00	$ 530,545.65	148.6%	$ 356,944.00	$ 820,845.35	230.0%	$ (290,299.70)
04	Department of Administration	$ 7,680,767.51	$ 6,162,696.58	80.2%	$ 7,680,767.51	$ 6,205,584.21	80.8%	$ (42,887.63)
05	Insurances	$ 400,400.00	$ 395,602.46	98.8%	$ 400,400.00	$ 462,310.63	115.5%	$ (66,708.17)
06	County Clerk	$ 1,222,483.00	$ 1,235,050.24	101.0%	$ 1,222,483.00	$ 1,277,039.32	104.5%	$ (41,989.08)
10	County Treasurer	$ 415,145.00	$ (834,590.28)	-201.0%	$ 415,145.00	$ 380,755.79	91.7%	$ (1,215,346.07)
11	Register of Deeds	$ 426,448.00	$ 473,489.97	111.0%	$ 426,448.00	$ 377,139.13	88.4%	$ 96,350.84
12	District Attorney	$ 804,701.00	$ 875,616.98	108.8%	$ 804,701.00	$ 850,218.81	105.7%	$ 25,398.17
14	Clerk of Courts	$ 1,503,758.00	$ 1,544,534.62	102.7%	$ 1,503,758.00	$ 1,567,250.63	104.2%	$ (22,716.01)
18	Register in Probate	$ 223,327.00	$ 248,788.36	111.4%	$ 223,327.00	$ 221,638.77	99.2%	$ 27,149.59
20	Child Support	$ 862,189.00	$ 845,963.16	98.1%	$ 862,189.00	$ 819,076.52	95.0%	$ 26,886.64
24	Sheriff	$ 11,635,039.25	$ 9,256,772.39	79.6%	$ 11,635,039.25	$ 10,258,709.02	88.2%	$ (1,001,936.63)
26	Emergency Mgmt	$ 304,498.00	$ 300,436.26	98.7%	$ 304,498.00	$ 258,790.05	85.0%	$ 41,646.21
27	Coroner	$ 162,680.00	$ 171,050.00	105.1%	$ 162,680.00	$ 194,019.18	119.3%	$ (22,969.18)
42	Housing Authority	$ 1,150.00	$ 1,150.00	100.0%	$ 1,150.00	$ 824.16	71.7%	$ 325.84
48	UW - Extension	$ 313,741.00	$ 328,690.60	104.8%	$ 313,741.00	$ 262,891.77	83.8%	$ 65,798.83
50/52	Land Conservation & Forest Mgmt	$ 3,461,677.00	$ 3,804,647.58	109.9%	$ 3,461,677.00	$ 3,136,795.73	90.6%	$ 667,851.85
53/54	Planning & Zoning	$ 1,135,239.00	$ 991,406.27	87.3%	$ 1,135,239.00	$ 883,600.82	77.8%	$ 107,805.45
60	Veterans	$ 228,280.00	$ 228,462.84	100.1%	$ 228,280.00	$ 214,250.05	93.9%	$ 14,212.79
68	Public Health	$ 740,824.00	$ 747,152.27	100.9%	$ 740,824.00	$ 587,769.83	79.3%	$ 159,382.44
100	**General Fund**	**$ 32,064,726.76**	**$ 27,492,901.95**	**85.7%**	**$ 32,064,726.76**	**$ 28,933,431.57**	**90.2%**	**$ (1,440,529.62)**

January – December 2022 (Pre-Audited)Financial Summary:
General Fund (cont.)

- **Highlights Include:**
  - **County Board**
    - Savings in Contracted Services in the County Board budget.
  - **General County**
    - Loss reflects year end transfer to Fund 208 of Human Services for $465,000.
  - **Department of Administration**
    - Most of the divisions had actually provided savings but the loss is from the 2021 Capital Projects.
  - **Insurances**
    - Loss due to insurance and auto costs until deductible.
  - **County Clerk**
    - Loss of $22,922 due to the increased Election expenses for ballots, etc.
    - At the end of 2021, the County Administrator transferred $20,000 to purchase spare election equipment. The loss of $19,946 is the result of taking it out of the 2021 non-lapsing account balance.
  - **County Treasurer**
    - Annual required evaluation to market caused a unrealized loss since we haven't sold the investments of $1,346,184.64. Not that we plan to but it is required at the end of each year that our balance sheet reflects how much our investments are worth as of December 31st of each year.

January – December 2022 (Pre-Audited)Financial Summary:
General Fund (cont.)

- **Highlights Include:**
  - **Register of Deeds**
    - Revenues higher than budgeted due to economic conditions. This has stopped with the increase in the federal interest rates.
  - **District Attorney**
    - Crime Victim Witness revenues higher than budgeted
  - **Clerk of Courts**
    - Attorney Fees expenses higher than budgeted
  - **Register in Probate**
    - Revenues higher than budgeted with State Aids now added
  - **Child Support**
    - Expenses lower than budgeted

January – December 2022 (Pre-Audited)Financial Summary:
General Fund (cont.)

- **Highlights Include:**
  - **Sheriff**
    - Used $820,364 of non-lapsing balance for the Radio Tower Project
    - In Telecommunications, we were short staffed causing large amounts of overtime for a loss of $95,986
    - In the Jail, we have a loss of $188,962
      - Partially due to the revenue shortage with the boarding of prisoners for other governments
      - Food and supplies are seeing large increases. Our food contract alone increased 27% starting in June
  - **Emergency Mgmt**
    - Savings with staffing changes
  - **Coroner**
    - Loss due to increased autopsy costs and the number of autopsies needed
  - **Housing Authority**
    - Savings due to less requested than budgeted
  - **UW - Extension**
    - Savings with administrative staffing vacancy for 8 months of year

January – December 2022 (Pre-Audited)Financial Summary:
General Fund (cont.)

- **Highlights Include:**
  - **Land Conservation & Forest Mgmt**
    - Stumpage revenues were $484,446 more than expected
    - Other areas in the Land Conservation had savings compared to budgeted
  - **Planning & Zoning**
    - Revenues higher than budgeted due to economic conditions. This has stopped with the increase in the federal interest rates. The Director has kept a vacancy open because of the economic downturn.
  - **Veterans**
    - Savings due to less requested than budgeted
  - **Housing Authority**
    - Savings due to less requested than budgeted
  - **Public Health**
    - Community Health had a savings of $156,514 mostly in the wages and benefits area since they we able to get alternative funding with grants, etc
    - Health Clinics had a savings of $4,392 which was transferred to the general fund due to the Fund Balance Policy

January – December 2022 (Pre-Audited)Financial Summary:

General Fund (cont.)

- If all of the lapsing funds, delinquent taxes and other miscellaneous adjustments would have closed to the unassigned general fund balance, it would have reduced the unassigned general fund balance by $210,729 for an estimated 37.8% for percentage of unassigned fund balance to General Fund Expenditures.
- In complying with the Fund Balance Policy adopted in March 12, 2019, the total transfers of $356,524.26 occurred as shown below:

General Fund Transfers of Non-Lapsing Accounts:	
County Administrator	$ 23,582.11
Extension Education Programs	3,120.20
SWRM	64,192.12
Non-Metallic Mining	41,943.35
Building Inspection Fund	63,670.20
Veteran's Relief	5,138.48
Health Clinics	4,391.62
Total General Fund Transfers of Non-Lapsing Accounts	**$206,038.08**

Fund Transfers:	
Public Health (204)	$ 99,881.51
ADRC (205)	37,657.56
Land Records (220)	12,947.11
Total Fund Transfers	**$150,486.18**

January – December 2022 (Pre-Audited)Financial Summary:

General Fund (cont.)

- With all the transfers with the Fund Balance Policy and closing of lapsing general fund accounts before County Administrator approved transfers, the fund balance would have increased by $145,795 with an estimated 38.8% for percentage of unassigned fund balance to General Fund Expenditures.
- Instead the County Administrator is utilizing $465,000 of those funds assigned to the following to avoid having a negative fund balance in Fund 208:

County Administrator Approved Year End Funds Transfers:	
Department of Human Services for Operating Shortfall	$ 465,000
Total County Administrator Approved Year End Funds Transfers	**$ 465,000**

- The net decrease to the unassigned fund balance will be $319,205 for an estimated 37.4% for percentage of unassigned fund balance to General Fund Expenditures.

January – December 2022 (Pre-Audited) Financial Results:
Special Revenue Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
204	Public Health	$ 1,894,146.00	$ 2,287,463.49	120.8%	$ 1,894,146.00	$ 2,287,463.49	120.8%	$ -
205	ADRC & Aging	$ 1,941,971.00	$ 1,775,381.77	91.4%	$ 1,941,971.00	$ 1,775,381.77	91.4%	$ -
208	Human Services	$ 7,562,189.00	$ 9,280,526.87	122.7%	$ 7,592,060.00	$ 9,276,782.63	122.2%	$ 3,744.24
84	DHS-RWC	$ 3,476,112.00	$ 3,743,377.19	107.7%	$ 3,476,113.00	$ 3,743,377.19	107.7%	$ -
85	RWC-Comprehensive Comm Serv	$ 13,769,442.00	$ 20,110,193.09	146.0%	$ 13,739,570.00	$ 20,110,193.09	146.4%	$ -
209	Recovery & Wellness Consortium	$ 17,245,554.00	$ 23,853,570.28	138.3%	$ 17,215,683.00	$ 23,853,570.28	138.6%	$ -
213	Housing CDBG Revolving Loans	$ 1,377,450.00	$ 1,238,757.52	89.9%	$ 1,377,450.00	$ 1,221,954.91	88.7%	$ 16,802.61
215	Jail Assessment	$ 53,500.00	$ 52,024.06	97.2%	$ 53,500.00	$ 70,246.17	131.3%	$ (18,222.11)
220	Land Records	$ 151,000.00	$ 148,360.00	98.3%	$ 151,000.00	$ 98,638.63	65.3%	$ 49,721.37
226	County Economic Development	$ 6,435.00	$ 9,943.56	154.5%	$ 6,435.00	$ -	0.0%	$ 9,943.56

January – December 2022 (Pre-Audited) Financial Results:
Special Revenue Funds (cont.)

Highlights Include:

- **Public Health** – Actually had a net gain of $99,881.51 but this was transferred to general fund due to Fund Balance Policy
- **ADRC & Aging** – Actually had a net gain of $37,657.56 but this was transferred to general fund due to Fund Balance Policy
- **Human Services** – Actually had a net loss of $461,255.76 but with a County Administrator transfer of $465,000 to maintain a positive fund balance
- **RWC (Recovery & Wellness Consortium)** – The total working capital from other counties in consortium is maintained at the $1,383,091.56
- **Land Records** – Actually had a net gain of $62,668.48 but $12,947.11 was transferred to the general fund due to the Fund Balance Policy

January – December 2022 (Pre-Audited) Financial Results:

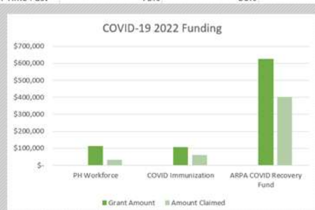
Special Revenue Funds - **COVID Funding & Sales Tax Review**

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
230	Sales Tax Property Tax Relief	$ 6,581,027.00	$ 8,655,186.99	131.5%	$ 6,581,027.00	$ 6,581,027.00	100.0%	$ 2,074,159.99

COVID 2022 Funding

Claims submitted through December 31, 2022

	PH Workforce	COVID Immunization	ARPA COVID Recovery Fund
Grant Period	7/1/21-6/30/23	7/1/21-6/30/24	3/1/21-12/31/24
Grant Amount	$ 112,100	$ 106,500	$ 625,500
Amount Claimed	33,267	61,287	400,957
Amount Remaining	$ 78,833	$ 45,213	$ 224,543
Percentage Spent	30%	58%	64%
Percent of Time Past	75%	50%	48%



2022 Sales Tax Review

Year	2017	2018	2019	2020	2021	2022	Change from Previous Year	(2017-2021) 5 Yr Average
January	354,102.19	364,493.73	364,507.60	412,672.62	397,205.20	549,612.29	38.37%	378,596.27
February	332,465.19	286,199.33	358,875.60	454,060.14	541,612.30	586,365.62	8.26%	394,642.51
March	397,026.66	533,439.22	500,103.48	420,748.99	722,005.77	513,655.08	-28.86%	514,664.82
April	488,626.19	534,863.65	461,263.80	453,068.14	744,469.84	837,971.82	12.56%	536,458.32
May	413,559.61	442,521.41	538,976.41	658,017.81	600,030.33	692,683.33	15.44%	530,621.11
June	552,063.91	723,863.22	705,994.86	561,287.51	687,048.73	701,937.82	2.17%	646,051.65
Subtotal	**2,537,843.75**	**2,885,380.56**	**2,929,721.75**	**2,959,855.21**	**3,692,372.17**	**3,882,225.96**	**5.14%**	**3,001,034.69**
July	523,682.52	399,173.73	469,074.82	543,813.92	725,584.05	770,343.17	6.17%	532,265.81
August	440,906.42	568,733.82	632,821.49	641,477.88	690,160.64	692,751.23	0.38%	594,820.05
September	526,900.44	676,879.59	583,429.73	468,174.47	721,266.32	793,515.55	10.02%	595,330.11
October	485,200.30	412,677.84	459,459.89	574,830.83	712,929.94	798,530.04	12.01%	529,019.76
November	335,030.41	452,141.21	541,553.94	532,374.54	527,166.32	541,553.35	2.73%	477,653.28
December	542,448.02	586,754.26	481,481.78	500,998.70	702,937.65	825,979.69	17.50%	562,924.08
Subtotal	**2,854,168.11**	**3,096,360.45**	**3,167,821.65**	**3,261,670.34**	**4,080,044.92**	**4,422,673.03**	**8.40%**	**3,292,013.09**
Totals	**5,392,011.86**	**5,981,741.01**	**6,097,543.40**	**6,221,525.55**	**7,772,417.09**	**8,304,898.99**	**6.85%**	**6,293,047.78**
% change	**6.77%**	**10.94%**	**1.94%**	**2.03%**	**24.93%**	**6.85%**		

January – December 2022 (Pre-Audited) Financial Results:

Special Revenue Funds – **Opioid Abatement Account**

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
233	Opioid Abatement Account	$ -	$ 1,749.66	0.0%	$ -	$ -	0.0%	$ 1,749.66

Revenues:	
Opioid Abatement Revenues	
Interest Income	1,749.66
Total Revenues	**$ 1,749.66**

Expenses/Approved Projects:	
Total Expenses	**$ -**

Unearned Revenue Received in 2022	
Janssen (Johnson & Johnson)	$ 217,457.44
Distributors	111,402.73
Total Unearned Revenues in 2022	**$ 328,860.17**

January – December 2022 (Pre-Audited) Financial Results:

Special Revenue Funds - **American Rescue Plan Act Funds**

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
235	American Rescue Plan Funds	$ 6,279,529.00	$ 2,634,966.99	42.0%	$ 6,279,529.00	$ 2,566,116.52	40.9%	$ 68,850.47

Revenues:		
Federal Funds	$	2,461,172.72
Interest Income		173,794.27
Total Revenues	**$**	**2,634,966.99**

Unearned Revenues Balance		
2021	$	6,278,329.50
2022		3,818,356.78
Total Unearned Revenues	**$**	**10,096,686.28**

Chippewa County received $12,559,059 of ARPA Funds
- We received $6,279,529.50 on May 19, 2021.
- We received $6,279,529.50 on June 9, 2022.

Expenses:		
BB-24/7 (Res 20-21)	$	169,774.50
BB-Ntera (Res 21-21)		265,828.53
BB-BTC (Res 22-21)		419,375.00
BB-BTC (Res 6-22)		
BB-Ntera (Res 7-22)		
Public Firearms Range		29,348.49
Contaminate Mitigation Wells		242,701.91
Otter Lake Bathroom/Showers		
Pine Point Bathroom/Well		
Picnic Tables for Parks		25,435.21
Firewood Dispensers		
Road Improvements		1,302,066.58
Contracted Services with Sikich		6,642.50
Missed Longevity Payments		104,943.80
Total Expenses	**$**	**2,566,116.52**

January – December 2022 (Pre-Audited) Financial Results:

Debt Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
306	Debt Service-Unfunded Liability	$ -	$ 13,761.37		$ -	$ -		$ 13,761.37
315	2019 CIP Bonds	$ 940,900.00	$ 940,900.00	100.0%	$ 940,900.00	$ 940,900.00	100.0%	$ -
316	2020 CIP Bonds	$ 912,900.00	$ 912,900.00	100.0%	$ 912,900.00	$ 912,900.00	100.0%	$ -
317	2022 CIP Bonds	$ -	$ 88,070.07	0.0%	$ -	$ 26,100.00	0.0%	$ 61,970.07

	Total Debt Service			Year-End
Payment Year	Principal	Interest	Total	Outstanding Principal
2022	$ 1,575,000	$ 278,800	$ 1,853,800	$ 10,040,000
2023	$ 1,590,000	$ 321,600	$ 1,911,600	$ 8,450,000
2024	$ 1,570,000	$ 283,375	$ 1,853,375	$ 6,880,000
2025	$ 1,360,000	$ 227,050	$ 1,587,050	$ 5,520,000
2026	$ 1,445,000	$ 173,275	$ 1,618,275	$ 4,075,000
2027	$ 1,445,000	$ 117,875	$ 1,562,875	$ 2,630,000
2028	$ 1,325,000	$ 67,450	$ 1,392,450	$ 1,305,000
2029	$ 765,000	$ 33,150	$ 798,150	$ 540,000
2030	$ 540,000	$ 10,800	$ 550,800	$ -

Long-Term Bond Financing Plan

Year	Bonding Amount	Projects
2024	$3,500,000	Transportation Projects
2026	$3,500,000	Transportation Projects
2028	$3,500,000	Transportation Projects
2030	$3,500,000	Transportation Projects

January – December 2022 (Pre-Audited) Financial Results:
Capital Project Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
416	2021 CIP for Bonding	$ 1,300,000.00	$ 11,721.76	0.0%	$ 1,300,000.00	$ 1,314,154.38	0.0%	$ (1,302,432.62)
417	2023 CIP for Bonding	$ -	$ 3,026,266.09	0.0%	$ -	$ -	0%	$ 3,026,266.09

January – December 2022 (Pre-Audited) Financial Results:
Enterprise Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
602	Land Development	$ 215,000.00	$ 398,245.99	185.2%	$ 215,000.00	$ 67,688.88	31.5%	$ 330,557.11

Land Development Fund –

- **Sale of Property Options for Buyer**
  - Purchase property outright with Purchase Agreement for 75%-125% FMV of property.
  - Purchase property at a reduced price under the 75% of FMV and then need Developer's Agreement with City of Chippewa Falls and Chippewa County. Then with the TIF payments from the City of Chippewa Falls we usually end up around the 75%-100% of FMV.
    - Usually the Developer's Agreement includes language for job retention benchmarks for the company for each year. Job Retention Benchmarks usually include a certain requirement of full time employees and the minimum average hourly rate. The Finance Director works directly with the companies to retrieve this information. (Note: Chippewa County receives the TIF funds whether job creation goals are met or not. It is up to the City to deal non-compliance of Developer Agreements.)
      - In 2022, Chippewa County had 4 companies in the LWBP which have Job Retention Benchmarks. In 2023, there will be 3 companies to be reviewed.
- **Estimated TIF Payments to be Received 2023-2029**
  - $1,677,583.96 for Mills Fleet Farm, EDI, VES & Mason Companies from the City of Chippewa Falls

January – December 2022 (Pre-Audited) Financial Results:
Internal Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
701	Highway	$ 14,980,580.00	$ 20,154,693.31	134.5%	$ 14,980,580.00	$ 19,889,257.74	132.8%	$ 265,435.57
702	Self-Funded Worker's Comp Insurance	$ 809,222.00	$ 955,904.09	118.1%	$ 809,222.00	$ 1,094,397.61	135.2%	$ (138,493.52)
703	Self-Funded Health Insurance	$ 7,963,926.00	$ 7,310,417.13	91.8%	$ 7,963,926.00	$ 5,955,644.76	74.8%	$ 1,354,772.37
704	Self-Funded Liability Insurance	$ 300,000.00	$ 316,917.51	105.6%	$ 300,000.00	$ 329,509.67	109.8%	$ (12,592.16)
705	Section 125 Payroll Deduction	$ 285,958.00	$ 324,001.26	113.3%	$ 285,958.00	$ 316,397.00	110.6%	$ 7,604.26

Highlights Include:

Workers Comp Insurance – There was a large claim in 2022 causing the loss.

Self-Funded Health Insurance – 2022 was the first year of being self-funded for health insurance.

January – December 2022 (Pre-Audited) Financial Results:
Trust Agency Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
804	Dog License Fund	$ 56,300.00	$ 46,962.50	83.4%	$ 56,300.00	$ 46,962.13	83.4%	$ 0.37

Dog License Fund
- According to Ordinance 46-9 we are to maintain $1,000 in our fund balance.
- Currently our fund balance in the Dog License fund is $898.91.
- After discussions with the County Clerk in 2023, we will take the difference of $101.19 into account with the distributions to the municipalities. Then at the end of 2023, Chippewa County will have the $1,000 fund balance.

January – March 2023 (Pre-Audited) Financial Results

2023 Pre-Audited Financial Results

January – March 2023 (Pre-Audited) Financial Results:
General Fund

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
02	County Board	$ 185,285.00	$ 181,680.00	98.1%	$ 185,285.00	$ 92,883.57	50.1%	$ 88,796.43
03	General County	$ 358,260.00	$ (2,515,213.54)	-702.1%	$ 358,260.00	$ 141,830.39	39.6%	$ (2,657,043.93)
04	Department of Administration	$ 7,804,815.93	$ 6,080,932.04	77.9%	$ 7,804,815.93	$ 1,278,484.54	16.4%	$ 4,802,447.50
05	Insurances	$ 450,400.00	$ 317,546.53	70.5%	$ 450,400.00	$ 19,369.32	4.3%	$ 298,177.21
06	County Clerk	$ 1,343,560.00	$ 1,250,134.68	93.0%	$ 1,343,560.00	$ 1,090,187.76	81.1%	$ 159,946.92
10	County Treasurer	$ 428,634.00	$ 406,814.48	94.9%	$ 428,634.00	$ 97,599.04	22.8%	$ 309,215.44
11	Register of Deeds	$ 433,921.00	$ (21,124.59)	-4.9%	$ 433,921.00	$ 121,231.93	27.9%	$ (142,356.52)
12	District Attorney	$ 836,947.00	$ 670,814.49	80.2%	$ 836,947.00	$ 181,126.75	21.6%	$ 489,687.74
14	Clerk of Courts	$ 1,537,870.00	$ 917,618.01	59.7%	$ 1,537,870.00	$ 300,495.06	19.5%	$ 617,122.95
18	Register in Probate	$ 228,024.00	$ 196,225.56	86.1%	$ 228,024.00	$ 46,833.90	20.5%	$ 149,391.66
20	Child Support	$ 862,477.00	$ 70,843.73	8.2%	$ 862,477.00	$ 172,096.46	20.0%	$ (101,252.73)
24	Sheriff	$ 9,637,797.00	$ 8,614,901.23	89.4%	$ 9,637,797.00	$ 2,210,684.95	22.9%	$ 6,404,216.28
26	Emergency Mgmt	$ 279,498.00	$ 85,331.87	30.5%	$ 279,498.00	$ 53,794.08	19.2%	$ 31,537.79
27	Coroner	$ 164,265.00	$ 113,640.00	69.2%	$ 164,265.00	$ 20,782.55	12.7%	$ 92,857.45
42	Housing Authority	$ 1,150.00	$ 1,150.00	100.0%	$ 1,150.00	$ -	0.0%	$ 1,150.00
48	UW - Extension	$ 297,784.00	$ 288,364.75	96.8%	$ 297,784.00	$ 33,493.88	11.2%	$ 254,870.87
50/52	Land Conservation & Forest Mgmt	$ 3,327,816.00	$ 764,783.64	23.0%	$ 3,327,816.00	$ 292,709.41	8.8%	$ 472,074.23
53/54	Planning & Zoning	$ 1,243,919.00	$ 518,059.72	41.6%	$ 1,243,919.00	$ 197,720.77	15.9%	$ 320,338.95
60	Veterans	$ 228,280.00	$ 245,808.00	107.7%	$ 228,280.00	$ 45,885.70	20.1%	$ 199,922.30
68	Public Health	$ 768,120.00	$ 700,986.48	91.3%	$ 768,120.00	$ 167,528.78	21.8%	$ 533,457.70
100	**General Fund**	**$ 30,418,822.93**	**$ 18,889,297.08**	**62.1%**	**$ 30,418,822.93**	**$ 6,564,738.84**	**21.6%**	**$ 12,324,558.24**

January – March 2023 (Pre-Audited)Financial Summary:

General Fund (cont.)

- Highlights Include:
  - **General County**
    - State Shared Revenues arrive in 4th Quarter (2023 Budgeted = $2,547,130)
  - **County Clerk**
    - The expenses show 81.1% utilized which is attributed to the annual Libraries allocation (2023 = $1,001,868)
  - **County Treasurer**
    - Interest rates with State Investment Pool are at 4.62%
    - Schwab Investments (See table in the right corner.)
  - **Register of Deeds**
    - Revenues are lower than last year
  - **Child Support**
    - State Aid reimbursement revenues received quarterly

Revenues - You will notice that some other departments show revenues at 100% because the tax levy allocation for their department is given at the beginning of the year for the whole year. Other revenues are below the 25% which is usually normal because they have other sources of revenue besides tax levy to fund their departments.

Schwab Investments Market Review		
	12/31/2022	01/31/2023
Cost Value	$15,570,521.57	$15,685,374.02
Market Adjustment	(1,693,064.37)	(1,425,436.90)
Net Change in Market Adjustment		**$ 267,627.47**

January – March 2023 (Pre-Audited) Financial Results:

Special Revenue Funds

		Revenue			Expense			Actuals
Fund	**Description**	**Budget**	**Actual**	**% Collected**	**Budget**	**Actual**	**% Spent**	**Net Gain/(Loss)**
204	**Public Health**	**$ 2,087,502.00**	**$ 255,137.37**	**12.2%**	**$ 2,087,502.00**	**$ 466,069.78**	**22.3%**	**$ (210,932.41)**
205	**ADRC & Aging**	**$ 1,979,965.00**	**$ 223,574.35**	**11.3%**	**$ 1,979,965.00**	**$ 317,738.81**	**16.0%**	**$ (94,164.46)**
208	**Human Services**	**$ 8,164,991.00**	**$ 2,428,513.11**	**29.7%**	**$ 8,164,991.00**	**$ 1,588,676.46**	**19.5%**	**$ 839,836.65**
84	DHS-RWC	$ 3,508,172.00	$ 499,845.28	14.2%	$ 3,508,172.00	$ 459,152.64	13.1%	$ 40,692.64
85	RWC-Comprehensive Comm Serv	$ 19,911,407.00	$ 8,182,796.08	41.1%	$ 19,911,407.00	$ 1,945,333.22	9.8%	$ 6,237,462.86
209	**Recovery & Wellness Consortium**	**$ 23,419,579.00**	**$ 8,682,641.36**	**37.1%**	**$ 23,419,579.00**	**$ 2,404,485.86**	**10.3%**	**$ 6,278,155.50**
212	**Crime Prevention Fund**	**$ -**	**$ 540.00**		**$ -**	**$ -**	**0%**	**$ 540.00**
213	**Housing CDBG Revolving Loans**	**$ 1,985,200.00**	**$ 273,385.20**	**13.8%**	**$ 1,985,200.00**	**$ 253,945.36**	**12.8%**	**$ 19,439.84**
215	**Jail Assessment**	**$ 55,500.00**	**$ 7,978.86**	**14.4%**	**$ 55,500.00**	**$ 12,185.00**	**22.0%**	**$ (4,206.14)**
220	**Land Records**	**$ 239,928.00**	**$ 85,272.00**	**35.5%**	**$ 239,928.00**	**$ -**	**0.0%**	**$ 85,272.00**
226	**County Economic Development**	**$ 6,649.00**	**$ 1,921.78**	**28.9%**	**$ 6,649.00**	**$ -**	**0.0%**	**$ 1,921.78**

Attachment: Financial Update 2022 Pre-Audited & 1st Qtr 2023 (7664 : Financial Update – 2022 Pre-Audited and 1st Quarter 2023 – Lori

January – March 2023 (Pre-Audited) Financial Results:
Special Revenue Funds (cont.)

- Highlights Include:
  - **Recovery Wellness Consortium**
    - Medicaid revenue reported with a 2-3 month delay
    - $5,000,000 advance received for Medicaid reconciliation

RWC Working Capital Pool	
Buffalo	$ 49,073.46
Burnett	9,874.58
Dunn	425,775.00
Pepin	109,957.00
Pierce	313,289.00
Polk	280,453.03
Rusk	41,637.46
Washburn	153,032.03
3/31/2023 Balance	**$ 1,383,091.56**

January – March 2023 (Pre-Audited) Financial Results:
Special Revenue Funds - **Sales Tax Review**

		Revenue			Expense			Actuals
Fund	**Description**	**Budget**	**Actual**	**% Collected**	**Budget**	**Actual**	**% Spent**	**Net Gain/(Loss)**
230	Sales Tax Property Tax Relief	$ 7,048,119.00	$ 549,245.06	7.8%	$ 7,048,119.00	$ 7,048,119.00	100.0%	$ (6,498,873.94)

2023 Sales Tax Review

Year	2018	2019	2020	2021	2022	2023	Change from Previous Year	(2018-2022) 5 Yr Average
January	364,493.73	364,507.60	412,672.62	397,205.20	549,612.29	491,993.09	-10.48%	417,698.29
February	286,199.33	358,875.60	454,060.14	541,612.30	586,365.62	586,365.62	0.00%	445,422.60
March	533,439.22	500,103.48	420,748.99	722,005.77	513,655.08	513,655.08	0.00%	537,990.51
April	534,863.65	461,263.80	453,068.14	744,469.84	837,971.82	837,971.82	0.00%	606,327.45
May	442,521.41	538,976.41	658,017.81	600,030.33	692,683.33	692,683.33	0.00%	586,445.86
June	723,863.22	705,994.86	561,287.51	687,048.73	701,937.82	701,937.82	0.00%	676,026.43
Subtotal	**2,885,380.56**	**2,929,721.75**	**2,959,855.21**	**3,692,372.17**	**3,882,225.96**	**3,824,606.76**	**-1.48%**	**3,269,911.13**
July	399,173.73	469,074.82	543,813.92	725,584.05	770,343.17	770,343.17	0.00%	581,597.94
August	568,733.82	632,821.49	641,477.88	690,160.64	692,751.23	692,751.23	0.00%	645,189.01
September	676,879.59	583,429.73	468,174.47	721,266.32	793,515.55	793,515.55	0.00%	648,653.13
October	412,677.84	459,459.89	574,830.83	712,929.94	798,530.04	798,530.04	0.00%	591,685.71
November	452,141.21	541,553.94	532,374.54	527,166.32	541,553.35	541,553.35	0.00%	518,957.87
December	586,754.26	481,481.78	500,998.70	702,937.65	825,979.69	825,979.69	0.00%	619,630.42
Subtotal	**3,096,360.45**	**3,167,821.65**	**3,261,670.34**	**4,080,044.92**	**4,422,673.03**	**4,422,673.03**	**0.00%**	**3,605,714.08**
Totals	**5,981,741.01**	**6,097,543.40**	**6,221,525.55**	**7,772,417.09**	**8,304,898.99**	**8,247,279.79**	**-0.69%**	**6,875,625.21**
% change	**10.94%**	**1.94%**	**2.03%**	**24.93%**	**6.85%**	**-0.69%**		

January – March 2023 (Pre-Audited) Financial Results:

Special Revenue Funds – Opioid Abatement Account

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
233	Opioid Abatement Account	$ 93,194.00	$ 3,659.60	3.9%	$ 93,194.00	$ -	0.0%	$ 3,659.60

Revenues:	
Opioid Abatement Revenues	$ -
Interest Income	3,659.60
Total Revenues	**$ 3,659.60**

Revenues Received in 2023	
Janssen (Johnson & Johnson)	$ -
Distributors	-
Total Revenues in 2023	**$ -**

Expenses/Approved Projects:	
TruNarc Handheld Analyzers	$ -
Total Expenses	**$ -**

January – March 2023 (Pre-Audited) Financial Results:

Special Revenue Funds - American Rescue Plan Act Funds

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
235	American Rescue Plan Funds	$ 3,600,000.00	$ 35,459.02	1.0%	$ 3,600,000.00	$ 159,669.81	4.4%	$ (124,210.79)

YTD Revenues:	
Federal Funds	$ -
Interest Income	35,459.02
Total Revenues	**$ 35,459.02**

Chippewa County received $12,559,059 of ARPA Funds

- We received $6,279,529.50 on May 19, 2021.
- We received $6,279,529.50 on June 9, 2022.

YTD Expenses:	
BB-24/7 (Res 20-21)	$ 139,774.50
BB-Ntera (Res 21-21)	
BB-BTC (Res 22-21)	
BB-BTC (Res 6-22)	
BB-BTC (Res 4-23)	
BB-Ntera (Res 5-23)	
Public Firearms Range	11,849.42
Contaminate Mitigation Wells	
Otter Lake Bathroom/Showers	5,285.89
Pine Point Bathroom/Well	
Picnic Tables for Parks	
Firewood Dispensers	2,760.00
Road Improvements	
Contracted Services with Sikich	
Total Expenses	**$ 159,669.81**

January – March 2023 (Pre-Audited) Financial Results:

Debt Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
306	Debt Service-Unfunded Liability	$ -	$ 9,649.65		$ -	$ -		$ 9,649.65
315	2019 CIP Bonds	$ 941,300.00	$ 941,300.00	100.0%	$ 941,300.00	$ 855,700.00	90.9%	$ 85,600.00
316	2020 CIP Bonds	$ 611,600.00	$ 611,600.00	100.0%	$ 611,600.00	$ 595,075.00	97.3%	$ 16,525.00
317	2022 CIP Bonds	$ 358,700.00	$ 296,730.00	0.0%	$ 358,700.00	$ 304,000.00	0.0%	$ (7,270.00)

	Total Debt Service			Year-End
Payment Year	Principal	Interest	Total	Outstanding Principal
2023	$ 1,590,000	$ 321,600	$ 1,911,600	$ 8,450,000
2024	$ 1,570,000	$ 283,375	$ 1,853,375	$ 6,880,000
2025	$ 1,360,000	$ 227,050	$ 1,587,050	$ 5,520,000
2026	$ 1,445,000	$ 173,275	$ 1,618,275	$ 4,075,000
2027	$ 1,445,000	$ 117,875	$ 1,562,875	$ 2,630,000
2028	$ 1,325,000	$ 67,450	$ 1,392,450	$ 1,305,000
2029	$ 765,000	$ 33,150	$ 798,150	$ 540,000
2030	$ 540,000	$ 10,800	$ 550,800	$ -

Long-Term Bond Financing Plan

Year	Bonding Amount	Projects
2024	$3,500,000	Transportation Projects
2026	$3,500,000	Transportation Projects
2028	$3,500,000	Transportation Projects
2030	$3,500,000	Transportation Projects

*This financing plan continues to maintain the $1.8M annual debt payments to not negatively impact our state imposed tax levy limits.

January – March 2023 (Pre-Audited) Financial Results:

Capital Project Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
417	2023 CIP for Bonding	$ 3,000,000.00	$ 33,498.39	0.0%	$ 3,000,000.00	$ -	0%	$ 33,498.39

January – March 2023 (Pre-Audited) Financial Results:

Internal Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
701	Highway	$ 26,718,751.00	$ 9,679,620.56	36.2%	$ 26,718,751.00	$ 5,118,692.42	19.2%	$ 4,560,928.14
702	Self-Funded Worker's Comp Insurance	$ 831,974.00	$ 185,060.37	22.2%	$ 831,974.00	$ 191,574.06	23.0%	$ (6,513.69)
703	Self-Funded Health Insurance	$ 7,628,227.00	$ 1,894,634.07	24.8%	$ 7,628,227.00	$ 1,801,697.30	23.6%	$ 92,936.77
704	Self-Funded Liability Insurance	$ 330,000.00	$ (23,891.20)	-7.2%	$ 330,000.00	$ 302,526.78	91.7%	$ (326,417.98)
705	Section 125 Payroll Deduction	$ 356,000.00	$ 74,861.70	21.0%	$ 356,000.00	$ 45,461.28	12.8%	$ 29,400.42

- **Highlights Include:**
  - **Self-funded Liability Insurance**
    - Annual Insurance Allocation charges to departments will be processed in October/November
    - Paid annual WMMIC premiums $300,671 for Liability and Cyber Liability Premiums

January – March 2023 (Pre-Audited) Financial Results:

Enterprise and Trust Agency Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
602	Land Development	$ 465,000.00	$ 650.00	0.1%	$ 465,000.00	$ 10,533.96	2.3%	$ (9,883.96)
804	Dog License Fund	$ 56,300.00	$ 531.05	0.9%	$ 56,300.00	$ 28.06	0.0%	$ 502.99

Questions, Comments, or Concerns

January – December 2022 (Pre-Audited) Financial Results & January – March 2023 (Pre-Audited) Financial Results

2024 Budget Process

Lori Zwiefelhofer, Finance Director

Executive Committee – May 2, 2023

County Board – May 9, 2023

Table of Contents

What is the Purpose of a Budget?

- A budget provides a financial plan for the year. It should identify the limits of spending in each budget line, set the levy and identifies approved expenses
  - Embodies the mission, vision and goals of the organization
  - Incorporates the strategic plan of the organization
- A communication device that provides transparency and accountability.
- The budget is the most important policy document the County Board approves
  - A detailed operational guide that provides direction on policy implementation
- Required by Wisconsin State Statutes 65.90
- The County budget is located on the County website under the Finance Division
  - http://www.co.chippewa.wi.us/government/administration/finance-division

Phases of a Budget

3 Phases of a Budget

- Department Head Requested – (Policy Committee Reviews)

Account Number	Description	2021 Budget	2021 Actual	2022 Budget	06/30/22 Actual	2022 Est. Actual	2023 Request

- County Administrator Proposed

Account Number	Description	2021 Budget	2021 Actual	2022 Budget	06/30/22 Actual	2022 Est. Actual	2023 Request	2023 Proposed

- County Board Approved

Account Number	Description	2021 Budget	2021 Actual	2022 Budget	06/30/22 Actual	2022 Est. Actual	2023 Request	2023 Approved

The final approved budget document includes both the Department Head Requested and County Board Approved columns as the furthest right columns.

Definitions

- **Personnel Cost Report (PCR)** – An annual report prepared by HR and Finance that estimates the next year's wages and benefits for current employees. This is the starting point for all department budgets.
- **Equalized Value** – Estimated market value of all taxable residential, commercial, manufacturing and personal property in each taxation district, by class, as of January 1st and certified by the Wisconsin Department of Revenue around August 15th of each year
- **Property Tax Levy** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget. The revenues fund programs and services for the entire county which have no other revenue source. Property taxes are levied in the current year for subsequent year appropriations
- **Maximum Allowable Levy Limit** –The maximum amount in real and personal property taxes it can levy. How much of this amount the organization actually wants to use, is up to the discretion of the organization. The organization can levy up to or at any level below the maximum levy limit amount

Definitions – continued

- **Debt Levy Exemptions** – Debt service due on G.O. debt authorized on or after July 1, 2005 is exempt from the levy limits
- **Tax Rate or Mill rate** – The tax per dollar of assessed value of property. The rate is expressed in "mills", where one mill is one-tenth of a cent ($.001)
- **Property Taxes** – A tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as generally, tax imposed by government upon owners of property within their jurisdiction based on the value of such property
- **Net New Construction** – Amount of new construction reduced by any demolition or destruction of buildings which is determined by the Wisconsin Department of Revenue

Definitions – continued

- **Revenue** – A source of money or funding to help offset the expenses within the budget
  - General Government Revenues – contracts or grant funds mainly from state and/or federal sources
  - Fines and License – funds received as a result of penalties paid by persons having been in violation of state laws and/or county ordinances. Fees received from the sale of county issued license and permits
  - Charge for Services – funds received as payment for services performed by county agencies
  - Interdepartmental Revenues – funds received for payments made or services performed by county agencies for other county agencies
  - Other Revenues – funds received for rents, commissions, and other commercial type income. Also include transfer form other funds and proceeds from borrowing
- **Expense**– Those identified costs for operations, capital projects, debt, or other uses recognized and approved by the governing body

Calculating the Tax Rate

- **Tax Rate** – The tax per dollar of assessed value of property. The rate is expressed in "mills", where one mill is one-tenth of a cent ($.001)

Based on 2023 Adopted Budget

Equalized Value	$	7,699,372,900
Property Tax Levy	$	20,941,066
Tax Rate		$2.72/1,000

Tax Rate = Tax Levy/Equalized Value x $1,000

$$\frac{20{,}941{,}066}{7{,}699{,}372{,}900} = .002719840 \times \$1{,}000 = \$2.72$$

  - Taxes on a $100,000 home would be $272.00 if the assessed value is 100% of equalized value with in municipality.

Calculating the Property Tax Levy

- **<u>Property Tax Levy</u>** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget. The revenues fund the programs and services for all of the departments that have no other outside revenue source. Property taxes are levied in the current year for subsequent year appropriations.
  - Expenses less Revenues = Tax Levy

Expenses	$119,677,569
Revenues	$98,736,503
Tax Levy	$20,941,066

  - Budgeted expenses and revenues are best estimates available

5 Year History - Tax Rate, Equalized Valuation & Property Tax Levy

Year CB Approved	Budget Year	Property Tax Levy	Equalized Valuation	Tax Rate
2018	2019	$19,136,194	$5,251,453,300	$3.64
2019	2020	$19,543,812	$5,693,384,000	$3.43
2020	2021	$19,953,142	$6,112,557,400	$3.26
2021	2022	$20,638,711	$6,662,368,300	$3.10
2022	2023	$20,941,066	$7,699,372,900	$2.72

Comparison of Property Tax Rate (per $1,000 of Value)
Levied in 2021, Payable in 2022

10 Lowest Tax Rates

County	Tax Rate
Ozaukee	1.55
Waukesha	1.74
Washington	2.16
Vilas	2.22
Oneida	2.29
Dane	2.90
Chippewa	**3.10**
St. Croix	3.12
La Crosse	3.21
Sawyer	3.27

10 Highest Tax Rates

County	Tax Rate
Taylor	8.11
Clark	8.04
Richland	7.82
Marquette	7.67
Price	7.41
Ashland	7.09
Menominee	6.96
Kewaunee	6.88
Green Lake	6.81
Rusk	6.74

Contiguous Counties

County	Tax Rate
Barron	4.59
Chippewa	**3.10**
Clark	8.04
Dunn	6.36
Eau Claire	3.97
Rusk	6.80
Taylor	8.11

Statewide Average = $4.98

Information from 2022 County Fact Book published by Forward Analytics

Budget Roles & Responsibilities
County Administrator & DOA

<u>County Administrator</u>

- Per Ordinance Sec. 2-361, provide a sales tax plan to County Board for approval
- Per Wis. Stats. § 59.18 and Ordinance Sec. 2-220, provide a balanced proposed budget to the County Board for approval
  - CA provides instructions and guidelines to Department Heads on preparing their budgets
  - County budget is based on input from Department Heads and committees

<u>DOA</u>

- Prepare Personnel Cost reports (PCR) to assist Department Heads in preparing their budgets
  - The personnel costs represent almost half of the overall county budget
- In coordination with the County Clerk, publish budget summary in the official newspaper of the County (Chippewa Herald Telegram).

Budget Roles & Responsibilities
Department Heads & Policy Committees

Department Heads

- Develop requested budgets consistent with the strategic plan and budget instructions provided by the County Administrator
- Meet with Policy Committees to review department requested budget
- Submit required information to the County Administrator and Finance Director on or before the due dates identified in the budget instructions

Policy Committees

- Meet with Department Heads that report to the committee to review Department Head requested budget and recommend any changes to ensure they are within established guidelines and program/service priorities
- Review and make recommendations to the department requested budget and forward to the County Administrator

Budget Roles & Responsibilities
Executive Committee & County Board

Executive Committee

- Serve as policy committee for the Department of Administration, County Clerk, County Treasurer, Register of Deeds, and Veterans Service. Meet with those Department Heads to review and discuss requested department budgets before sending them to the County Administrator to be incorporated in to the overall County budget.
- Review the County Administrator's proposed budget for Chippewa County and make recommendations before it is published and forwarded to the full County Board for consideration

County Board

- Review and approve resolutions allocating sales tax funds
- Review and debate the Chippewa County budget as proposed by the County Administrator
- Provide final comments or changes to the recommended budget before approval
  - All changes must result in a balanced budget
- Approve resolution adopting tax levy

2024 Operating Budget Timeline Overview

May
- Finance Director presents overview of the budget process to the County Board
- CA sends budget letter, documents and preliminary personnel cost report to DH
- DH submits requests for changes to preliminary personnel cost report to Finance
- Non-replacement computer hardware & software requests due to IT & CA
- Finance provides DH with Springbrook software training on budget entry

June
- HR sends final Personnel Cost Report & Fringe Benefit Report to DH
- CA presents 5 Year CIP and Sales Tax resolutions to County Board

July
- DH prepare budgets & present to policy committee for review
- Policy committee approved user fee recommendations due to CA

August
- DH submits requested budgets to Finance Director
- CA & Finance Director meet one-on-one with DH to review requested budgets
- CA presents to the Executive Committee and County Board, resolutions for new positions, health insurance rates and to secure funding for wage increases

September
- CA and Finance Director provide preview of preliminary budget to Executive Committee and County Board

October
- CA presents proposed budget to Executive Committee for review
- Budget summary is published in newspaper

November
- CA presents proposed budget to CB for approval
- Public hearing on budget. CB reviews, debates & approves budget
- CB approves budget levy resolutions
- Final budget is posted on website

2024 Operating Budget Timeline - May

May

- Finance Director presents an overview of the budget process to the County Board
- County Administrator sends budget letter to Department Heads with guidance on how to prepare their budgets
- DOA sends the Preliminary Personnel Cost Report (PCR) to Department Heads
    - Department Heads submit request to DOA for any changes to the Preliminary PCR
- Non-replacement computer hardware requests and software application requests to IT and County Administrator
- Springbrook software training for budget entry

2024 Operating Budget Timeline – June & July

June

- DOA sends out Final Personnel Cost Report (PCR) to Department Heads to use in preparing their budget
- County Administrator presents 5-year CIP and 2024 Sales Tax resolutions to Executive Committee and County Board

July

- June through July – Departments plan and prepare requested budget and meet with Policy Committees to review requested budget. (Policy Committees do not approve budgets.)
- Any user fee changes must be approved by committees and sent to the County Administrator

2024 Operating Budget Timeline – August & September

August

- Department Heads submit requested budgets to Finance Director as soon as possible but no later than early August
- For two weeks in August – County Administrator, Finance Director, Human Resources Director meet one-on-one with Department Head to review Department Head requested budget
- County Administrator presents resolutions for new positions, health insurance rates and to secure funding for wage increases

September

- County Administrator provides a preview of preliminary 2024 Budget to Executive Committee and County Board

2024 Operating Budget Timeline – October & November

October

- County Administrator presents proposed budget to Executive Committee
- Budget summary is published in newspaper at least 15 days prior to the Public Hearing

November

- County Administrator presents proposed budget to the County Board
- The Public Hearing for the budget is scheduled for the 1st Thursday. After the Public Hearing, County Board reviews, debates and approves budget as a whole
- On the following Tuesday, the County Board approves the Budget Levy resolution
- By mid-November the adopted budget is posted on the website

Adoption of Budget & Levy – 2 County Board Meetings in November

1st County Board Meeting in November – November 2, 2023

- Public Hearing allows the public to make comments about budget
- County Administrator will present proposed budget to the County Board
  - Changes can be made to the County Administrator proposed budget but must result in a balanced budget (Expenses less Revenues (including tax levy) must equal a net zero)

2nd County Board Meeting in November – November 7, 2023

- Adoption of Tax Levy Resolution

Future Budgets – FY25 and Beyond
Upcoming Changes, Challenges, and Considerations

Migration of our financial software, Springbrook, from a premise solution to a cloud solution.

- In the fall of 2023 we will be transitioning from a premise solution (on site server) to a cloud solution. Our current server is at end of life for security patches and our Springbrook version isn't supported by newer servers.
- With our current premise solution, we have custom reports and processes that were written specifically for Chippewa County. One of the custom reports includes the budget reports that are provided to the County Board during the budget review process.
- For the 2024 budget, we will be on the current version so all budget reports will still look the same.
- For the 2025 budget, we will be on the cloud version of Springbrook. Budget reports may look different.

Future Budgets – FY25 and Beyond
Upcoming Changes, Challenges, and Considerations

Increased costs for software.

- Software companies continue to migrate/push their customers to cloud based solutions rather than using a premise solution (housed internally on our servers).
- This improves security but usually results in higher costs and less flexibility/customization for the customer. Some examples:
  - Springbrook – 2022 maintenance was $50,815.34 – after transition to cloud version it will increase to $87,159.
  - Tax software, GCS – 2022 maintenance was $19,036.50 – new cloud version will be about $28,000.
- Currently these maintenance costs including conversion costs are covered within the department budgets with tax levy. This is not sustainable as available tax levy funding is limited.
- DOA has been discussing other options to cover these increases, which may include utilizing sales tax funds. These requests would require CB approval via the CIP process.
  - An ordinance revision may come forward for consideration later this year as we start the next CIP budget cycle in December. If supported, that would allow us to start planning the FY25 budget accordingly.

Questions, Comments, or Concerns

CHIPPEWA COUNTY
Est. 1848
WISCONSIN

STATEMENT OF EXPLANATION
Resolution No. 16 - 23

RES. 16-23: RESOLUTION TO DECLARE MAY 8-12, 2023 AS CHIPPEWA COUNTY ECONOMIC DEVELOPMENT WEEK - RANDY SCHOLZ AND CHARLIE WALKER

Passage of this resolution will formally designate the week of May 8-12, 2023 as Chippewa County Economic Development Week. This resolution also formally recognizes the Chippewa County Economic Development Corporation for its work in economic development and for the Corporation's 31 years of service to the citizens of Chippewa County, Wisconsin.

Resolution No. 16 - 23

RES. 16-23: RESOLUTION TO DECLARE MAY 8-12, 2023 AS CHIPPEWA COUNTY ECONOMIC DEVELOPMENT WEEK - RANDY SCHOLZ AND CHARLIE WALKER

WHEREAS, Chippewa County, Wisconsin has long been a leader in economic development and a hub of innovation, ideas, and an avid supporter of local economic development; and

WHEREAS, Economic Development Week was created to celebrate and recognize the unique role that economic development has in creating vibrant Chippewa County communities and helping them bounce back when disasters, pandemics, or recessions occur; and

WHEREAS, the Chippewa County Economic Development Committee has been working with federal, state, regional, and local economic development professionals on economic development initiatives since the Committee's formation; and

WHEREAS, these economic development professionals, such as the Chippewa County Economic Development Corporation (CCEDC), promote economic well-being and quality of life for Chippewa County's communities by creating, retaining, and expanding jobs that facilitate growth, enhance wealth, and provide a stable tax base; and

WHEREAS, these professionals also create significant opportunities for Chippewa County's local businesses to expand their businesses internationally by guiding them through the exporting process; and

WHEREAS, the CCEDC also stimulates and helps incubate entrepreneurism to help establish the next generation of new businesses, which is the hallmark of the Chippewa Valley economy; and

WHEREAS, these economic development professionals, such as the CCEDC, provide leadership and excellence in economic development for Chippewa County and its communities, their supporters, and partners through marketing, business retention services, business attraction programs, provide networking conferences, training courses, advisory services, research, public policy advocacy, and other initiatives aimed to improve the overall Chippewa County economy; and

WHEREAS, the CCEDC will be celebrating its 31st anniversary in 2023; and

WHEREAS, the CCEDC has designated the week of May 8-12, 2023 as Local Economic Development Week, to acknowledge the economic development efforts and achievements within Chippewa County; and

WHEREAS, the CCEDC promotes economic well-being and quality of life for Chippewa County communities by facilitating growth through entrepreneurship, workforce and talent attraction, business startup and retention, company expansion and attraction;

NOW, THEREFORE BE IT RESOLVED, that the Chippewa County Board of Supervisors does hereby:

DECLARE: May 8-12, 2023 as “Chippewa County Local Economic Development Week”.

DECLARE: That Chippewa County, Wisconsin welcoming and supportive of local entrepreneurship.

DECLARE: That Chippewa County, Wisconsin supports the activities and efforts of the Chippewa County Economic Development Corporation and recognizes its 31 years of service to the citizens of Chippewa County.

COMMEND: All Chippewa County elected officials, staff, and economic development organizations for their hard work and dedication in assisting and building our local economy.

REMIND: Citizens of the importance of the economic development profession in advancing career opportunities and improving the quality of life of Chippewa County.

PROCLAIM: That it shall be a goal to grow the economy of Chippewa County by developing the local workforce, partnering with local business organizations, and by capitalizing on investment opportunities that strengthen Chippewa County communities.

BE IT FURTHER RESOLVED, that the County Clerk is directed to transmit a certified copy of this resolution to the Chippewa County Economic Development Corporation.

Forwarded to the County Board by the Economic Development Committee.

FINANCIAL IMPACT:

There is no fiscal impact to Chippewa County by passage of this resolution.

05/2/2023	**Executive Committee**	
RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 5/9/2023 6:00 PM**
MOVER:	Glen Sikorski, District 6	
SECONDER:	Jason Bergeron, District 7	
AYES:	Gullickson, Schmitt, Steele, Sikorski, Bergeron	

Approved as to Form:

Todd A. Pauls | Lori Zwiefelhofer

Todd A. Pauls, Corporation Counsel 4/18/2023 | Lori Zwiefelhofer, Finance Director 4/18/2023

Randy B. Scholz

Randy B. Scholz, County Administrator 4/18/2023

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