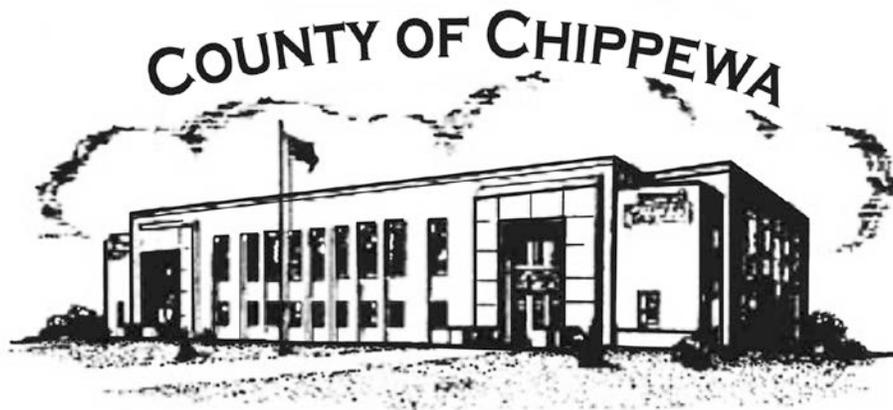


# Chippewa County 2013 Recommended Budget



**November 8, 2012**

As Presented to the  
Chippewa County Executive Committee

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**CHIPPEWA COUNTY**  
**DEPARTMENT OF ADMINISTRATION**

711 N. Bridge Street, Room 106  
Chippewa Falls, WI 54729

**A**

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County Administrator

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September 26, 2012

TO: County Board Supervisors  
County Department Heads

FR: Frank Pascarella, County Administrator

RE: 2013 Recommended Budget

The development of a budget entails having the discipline to follow the County's strategic plan, while prioritizing the fiscal integrity and sustainability of all County operations, yet maintaining a motivated and professional organization whose objective is to provide the service needs of the County in an efficient, timely and responsible manner. Since May 2012 my office, as well as all County Departments have been developing a budget based upon the legislative changes as defined in Act 10. Although a Dane County Circuit Court Ruling has questioned the constitutionality of Act 10, I believe it would be irresponsible from both a fiscal and professional perspective to change the fiscal review and recommendation process of the last 120 days.

Every County Board, Department Head, manager and employee recognizes we live in an era of dwindling financial resources. Over the next few years we will need to do more with less. In order to achieve that objective for our citizens, we need the County Board, and those who work for the County, to be innovative, flexible, and open to change. This will be a paradigm shift that our organization will need to embrace if we are to meet both the current and future service expectations of our citizens.

The FY13 budget has begun to meet some of these challenges in a successful and team-orientated fashion. A major reason the budget process has been seamless this year is due to the employees of Chippewa County. In FY13 employees will:

- Contribute 50% (\$994,000 total) of their retirement benefit to the Wisconsin Retirement System (except for WPPA);
- Be offered a medical health plan that focuses on the employee taking on more cost of actual expenses, and becoming more involved and educated in their health insurance plan;
- Transition to a Paid Time Off Policy (except for WPPA). This includes a \$1.7 million payout to employees for their individual medical trust accounts; and
- Experience no salary adjustment as of January 1, 2013 (collective bargaining excluded).

These are significant changes for our employees and throughout each of these individual transitions, the employees understood the challenges and, admirably, accepted the changes.

The FY13 budget does provide funding for implementation of the wage study results. Our timeframe for this project is as follows:

- Submittal of RFP early October
- Hire consultant early November
- Project/Results completed in March/April FY13
- Program implementation May/June FY13

This is also part of the transition away from past wages which were collectively bargained, and moving the County towards a comprehensive salary and benefit package that is not only fair and equitable to all employees, but is competitive for the recruitment and retention efforts of the County as well as fair to the taxpayers. The implementation of the wage study results are just as significant to the County's fiscal integrity as are the changes to the above referenced benefit plans.

## NEW POSITIONS

In the FY13 budget I am recommending the funding of three new positions. Two of those positions are in the Information Technology Division and one position in the Human Service Department.

### 1. **Human Services Liaison: \$90,973.00**

This position will be budget neutral as there is currently one open Child and Family Specialist position that will be eliminated if this Liaison position is created. The Department of Human Services allowed a second Child Family Specialist opening to lapse in August 2012, although budgeted for the entire year. The Child and Family Specialist position was primarily involved with supervised visits, parenting guidance, and working with parents toward reunification of their children to their homes. The majority of work of the Child and Family Specialist will be provided to families through available community resources.

The Human Services Liaison position will be responsible for needs assessment, case planning, advocacy and development of community resources for impacted families. The liaison will also be involved in coordinating, scheduling, and monitoring supervised visits of non-custodial parents with their children. In addition, this position will be liaising with the public through public speaking engagements involving awareness and education to schools, businesses, and other agencies as the resource/spokesperson for this program and as a way to introduce new programs and the benefits of those programs. This position will be an entry-level professional position that will serve as a liaison between families and DHS under the direction and supervision of a Human Services Division Manager.

### **Information Technology**

One of the strategic goals for the County is to strive to enhance our internal operations to better address future needs. Technology is integral to maximizing the efficiency and effectiveness of our organization. In order to meet that objective, the IT Division must have the ability to meet the needs of the organization. In order to accomplish this, the Division needs additional personnel.

When I attended my first Department Head meeting there was agreement amongst the managers that the IT Division should be prioritized for additional personnel. That became very apparent throughout the year when IT has been involved in such additional projects including:

- TAC 10 – Sheriff/Dispatch/Jail
- Civics – Public Health/Human Services
- Nightingale Software – Public Health
- Avitar-NetSmart – Human Services Department
- Video Conferencing – Court System
- IMQ2 – Agenda Formatting – All departments and County Board

Surrounding Counties, IT staffing levels range from 8-10 FTE's in comparison to our staff of four (4) plus a Director. If we are to continue to focus on IT as a means of addressing our service delivery needs, and use it as a means of minimizing the need for overall County staff, then we do need to make an investment of adding personnel to this Division.

### 2. **Network Analyst: \$86,885**

After staff reductions took place in 2009, the IT Division took on additional duties. Those included support of the phone system, software support for Human Services, TAC 10 software management, Tower implementation, and a close and significant working relationship with the Courts and the Sheriff's Department.

Law enforcement has become increasingly dependent on Information Technology and our Sheriff's Department is no different. That is why IT will dedicate approximately 65% of this new position to the technical needs of law enforcement. In doing so, this will increase the Deputy Sheriff, Jail Administrator, Investigators, and other law enforcement personnel's time to be dedicated to relevant law enforcement activities. With the implementation of TAC 10, mobile data computers, Automatic Vehicle Locator (AVL), and other law enforcement, jail and dispatch requirements, there is a need for the Sheriff's Department to have consistent, dependable and quick access of IT personnel. This proposal meets that necessary and required objective.

Secondly, the Network Analyst position will provide the necessary support and high technical skill set to make the above referenced software implementations successful. The position will also provide needed high-end project management, troubleshooting, network configuration and security, hardware deployment, and program configuration skills and training that Chippewa County requires to continue to meet our ongoing technology needs. This is a priority position to be added to the County if we are to meet timelines for implementing new software and as well as maintaining the current software to professional operating standards.

### 3. **Help Desk/ PC Technician: \$65,931**

The main responsibility of the Help Desk/PC Technician will be to troubleshoot hardware and software issues, provide routine backup operations and deploy new hardware. Currently IT receives about 9.5 Help Desk tickets per day. This number does not include projects, voicemail messages or email questions, etc. There have been an average of approximately 113 open service requests made by County personnel at any given time. It takes from 5 minutes to up to a week to resolve. As a result, IT is acting more in a reactive mode to dealing with the “daily fires” that must be dealt with, rather than being proactive and trying to prevent those crises from occurring.

It is anticipated the Help Desk/PC Technician position will drastically cut down on the time for resolving the Help Desk tickets submitted to our department by 50%. This will allow departments to get their tasks done without IT being a bottleneck, will improve overall customer service to the employees who in turn provide services to the citizens we serve.

The position will also assist in training employees on the use of software and troubleshooting some software issues. This will also reduce downtime and the need for employee's to access the IT department for assistance.

The long-range and strategic plans for Chippewa County largely relate to technology and the need to collaborate and become more efficient. Technology is one way to accomplish this. Without sufficient time to devote to projects along with the continued support and maintenance of the projects, the systems become weak and unable to support the departments as needed. In addition, long-range plans for the Human Services and Sheriff's Departments have many technology needs identified in them.

Human Services is in the process of purchasing and installing an agency-wide software program called Netsmart-Avatar. The purpose for this program is to improve Medicare billing and replace antiquated software—resulting in increased reimbursements (revenue) to the County. Installation and operation of this program will require significant IT staff time, in addition to the staff time required to handle ongoing software support. Further, the Sheriff's Department has implemented TAC-10 and will soon be implementing the Mobile Data Computers (MDC) in the squad cars as well as the Automated Vehicle Locators (AVL). The use and implementation of the MDC's will allow for improved records management and records access by the patrol officers, reduced dependency on the clerical staff within the Sheriff's Department, eliminate duplication of services within the Clerk of Courts Department all of which will provide the court system with accurate and timely information. Again, this project will require an IT staff person to be available to implement, go live, and provide ongoing support. It is anticipated that this position will be dedicated to supporting the Sheriff's Department technical needs approximately 65% of the time. This position will also provide ongoing technical support for the court system.

### **INTEREST RATES FROM INVESTMENTS**

The interest rate environment has fundamentally changed, so the revenue the County can expect to earn from investments has decreased significantly. The County budgeted for \$250,000 for interest revenues in 2012, but will earn approximately \$150,000 during the year. The County will need to budget for less revenue from investments until interest rates rise in the future. This revenue decreases the amount of tax levy required to balance the budget. The budget I am proposing lowers the revenue estimate to a realistic \$150,000, which will result in a need to increase the tax levy to make up the difference.

### **USE OF THE UNDESIGNATED FUND BALANCE (UFB)**

The 2012 County adopted an operating budget with a structural deficit. It was balanced by transferring \$405,270 out of the undesignated fund balance (UFB) into the general operating budget. One of my objectives was to present a fiscally prudent budget that eliminated the need for UFB as a means of balancing the FY13 Budget. The budget that I propose has accomplished this objective. We must focus on meeting our fiscal responsibilities within

defined funding parameters and maintain a strong and sustainable bond rating. While our UFB is currently healthy, we have a lower percentage of UFB than the other 9 counties audited by our auditing firm. Also, \$1.7M was transferred to shore up the health insurance fund in 2012 and over \$600,000 was transferred to Workers Compensation fund at the end of 2011 due to systemic loses. We must reverse the trend of leveraging UFB at the beginning of the budget process rather than having it as a reserve.

### TAX LEVY

In addition to the decreased interest revenue and eliminating the structural deficit, the other significant driver for the increase is the levy transfer for the consolidation of 911/Emergency Services Dispatch for the City of Chippewa Falls. The tax levy increase requested for 2013 is best represented by breaking out the amount needed for the normal operational budget and the Consolidated Dispatch.

Tax Levy	Amount	Change
2011 for 2012	\$15,650,600	Increase of 2.1%
2012 for 2013		
Normal Operations Increase	\$422,584	Increase of 2.7%
Consolidating Dispatch Increase	\$339,068	Increase of 2.2%
<b>TOTAL</b>	<b>\$16,412,252</b>	<b>Increase of 4.9%</b>

The long overdue consolidation of dispatch services benefits the County and City taxpayers. It increases the safety of the citizens by providing improved communication between a consolidated dispatch operation and emergency response personnel without increasing overall costs. The City of Chippewa Falls will see a decrease in their tax levy as an offset to the increase the County will implement.

### SUMMARY

It is important to remember the FY13 Budget before you is based on Act 10 remaining in effect. Even with Act 10 remaining relevant, the adoption of the FY13 County general operating budget is one that, generally speaking, is status quo, it should be viewed as the first step in developing a healthy fiscal path. Our focus for FY13 and beyond will be to increase transparency of the total financial operations of the County, establish clear and understandable County operating policies, focus on project and program planning, and continue to maintain a valued working environment for our employees so they can provide the services our citizens depend on in a timely and professional manner.

I recommend that the County Board adopt the FY13 Budget as presented as it:

- Maintains a professional service delivery system for citizens of Chippewa County;
- Is consistent with the Strategic Plan of Chippewa County;
- Compensates for drop in equalized value. Current rate would decrease revenue \$113,669;
- Eliminates \$405,270 structural deficit from 2012;
- Eliminates the FY12 \$57,000 appropriation from the DOA budget that was used to meet operational needs of the County;
- Addresses the escalating Health Insurance costs that impacted the County;
- Transitions employees from a traditional time off approach to a Paid Time Off (PTO) Policy;
- Offsets the loss of jail revenue with decreases in Sheriff's Department operational costs;
- Provides a seamless transition of City Dispatch Operations to the County;
- Removes \$100,000 of inflated interest revenue;
- Funds implementation of salary study outcomes; and
- Balances tax levy increases with personnel cost reductions.

I would like to thank the DOA staff for the time and effort they took in the preparation of the FY13 Budget. I would also like to again extend my appreciation to the County employees who through their participation funding their retirement, transitioning to a PTO policy and transferring to a new health insurance plan ensured the fiscal stability of Chippewa County and more importantly prioritized maintaining services to our citizens.

Sincerely,



Frank R. Pascarella  
County Administrator

## **B. Initial 2013 Budget Instructions/Guidelines**

1. FY13 challenges before us:
  - a. Levy limits;
  - b. Impact of Act 10;
  - c. Annual increases associated with health care costs;
  - d. Revenue losses from inmate rental and reductions in Shared Revenue and interest earnings;
2. Ensure that budget proposals are in line with those of the Chippewa County Board as identified in the strategic goals and objectives and the priority report.
3. Departments will generally operate within the 2012 budget parameters. Programs that receive cuts from state/federal allocations must absorb those cuts. Moving programs onto the tax levy due to cuts to the state/federal budget allocations will not occur.
4. Cuts affecting individual departments will not be spread across the pool of all departments. Non-mandated programs, as analyzed by the priority review process, should receive a high degree of scrutiny when determining interdepartmental budget reductions.
5. All departments must justify their revenues. Provide analysis including source of the revenue (fees, fines, service agreements, grants, etc.) and why the revenue has been increased or decreased.
6. County user fees shall be reviewed for potential inflationary increases or adjustment.
7. New positions will be considered for the 2013 budget at the discretion of the County Administrator. The County Administrator will meet with all Department Heads to review the need for additional personnel and evaluate according to identified criteria.
8. New programs or services will not be considered for the 2013 budget, absent prior approval of the County Administrator.
9. Reclassification of current positions will not be considered at this time. There will be an all-encompassing wage and benefit study conducted for all County employees later in 2012.

## **C. General 2013 Budget Philosophy**

1. Establish a sound financial foundation for the County beginning with the FY12 structural deficit;
2. Focus on innovation and fiscal planning from a strategic and long-term perspective;
3. Prioritize the treatment of our employees in a fair and responsible manner when considering the changes of Act 10;
4. Consider centralizing or consolidating services both within and outside the organization, where applicable;
5. Improve County revenue streams, where applicable;
6. Updated the 2012 Program Priority Report.

## D. 2013 Recommended Budget Highlights

### I. Department Budgets with No or Minor Changes – Minor Technical Corrections

✿ Circuit Court	✿ Planning & Zoning (including Land Records)
✿ Coroner	✿ Public Health
✿ County Clerk	✿ Register of Deeds
✿ Corporation Counsel	✿ Register in Probate
✿ District Attorney / Crime Victim Witness	✿ UW Extension
✿ Emergency Management	✿ Veterans Service
✿ Finance	✿ Worker's Compensation
✿ Juvenile Intake	

### II. Department Budgets with Points to be Expounded Upon – Changes Made of Merit/Significance

✿ Child Support	Took advantage of State incentive which reduced needed 2013 levy by \$40,000.
✿ County Administrator	Implementation of recommendations from funded wage study.
✿ County Board	Implementation of iPad policy. The goal is to improve communication between the Supervisors, citizens, and employees. Funding for IQM2 agenda management software. The goal is to go paperless on agenda and information to the County Board by the end of FY13.
✿ Economic Development	New contract with new and clearly defined schedule to fund the CCEDC. The new contract will provide the County Board with a specific level of deliverables to better communicate the economic development value the CCEDC brings to Chippewa County.
✿ Facilities & Parks	Added 2 LTEs. Funding includes capital improvements for Courthouse Security Plan implementation (\$200,000), 911 Control Room/Joint Dispatch Remodel (\$150,000) and Courthouse Flooring (\$100,000).
✿ Highway	Full implementation of Springbrook software for highway operations. Based on the past three years financial data, the budgeted funding for the current level of highway services may be approximately \$1,000,000 less than the actual cost. The shortfall will be funded from the highway's previously approved road construction project funding (fund balance). If this shortfall happens, the remaining project fund balance will be approximately \$2,000,000.
✿ Human Resources	Implement PTO policy, new HR policy manual and coordinate wage study efforts.
✿ Human Services / ADRC	Consolidation of the ADRC into the Human Services Department. Added one new position – Human Services Liaison. Postponed Mental Health Technician position for possible 2013 mid-year consideration.
✿ Information Technology	Added 2 FTE positions. Network Analyst (\$86,885) will focus 65% of their time on Sheriff's Department issues. The Help Desk/PC Technician (\$65,931) will reduce the help desk ticket response time by 50%.
✿ Land Conservation & Forest Management	Budget includes allocation of CIP funds for Stewardship (\$100,000) and Roads & Flowages (\$100,000)
✿ Risk Management / Centralized Purchasing	Transitioned from a self-funded to a full insured health insurance program. Reduced maximum cost exposure.
✿ Sheriff	Dispatch consolidation. Addressed loss of jail revenue for housing prisoners for other counties. Full implementation of TAC10 including the MDC/AVL.
✿ Treasurer	Decreased anticipated interest revenue by \$100,000, which provided a realistic and achievable income estimate for 2013.

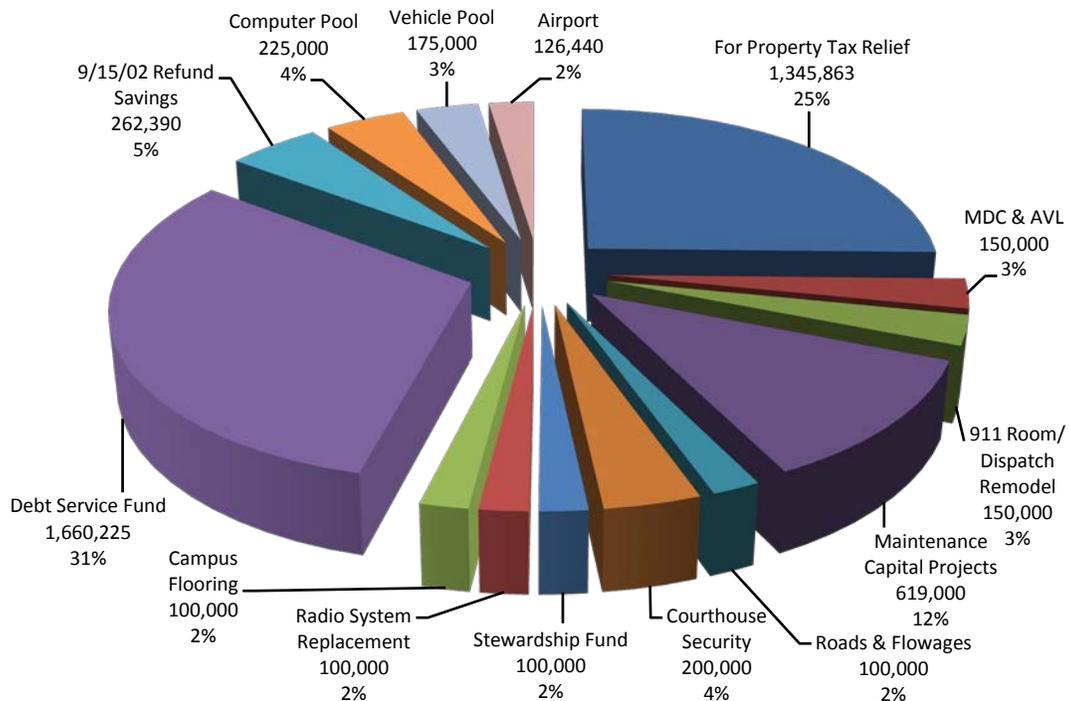
### III. Sales Tax Projects Approved

<b>Available Sales Tax Dollars 2012</b>	<b>\$5,313,918</b>
<b>Committed Sales Tax Dollars</b>	
1. Property Tax Credit	1,345,863
2. Debt Service Fund	1,660,225
3. Refund Savings	262,390
4. Airport Debt Contribution	<u>126,440</u>
	<b>3,394,918</b>
<b>Non-Committed Sales Tax Dollars Available 2012</b>	<b>\$1,919,000</b>
<b>Total Sales Tax Dollars Available 2012</b>	<b>\$5,313,918</b>

### Requested Sales Tax Uses – Approved

Courthouse Campus Flooring	100,000
Courthouse Security	200,000
Highways & Bridges	619,000
Land Conservation – Stewardship	100,000
IT Computers	225,000
LCFM – Roads and Flowages	100,000
Non-Highway Vehicle Fleet Pool	175,000
Radio System Replacement	100,000
Sheriff's Dept – MDC & AVL	150,000
911 Control Room/Joint Dispatch Remodeling	<u>150,000</u>
<b>TOTAL</b>	<b>\$1,919,000</b>

### Total 2013 Sales Tax Distribution

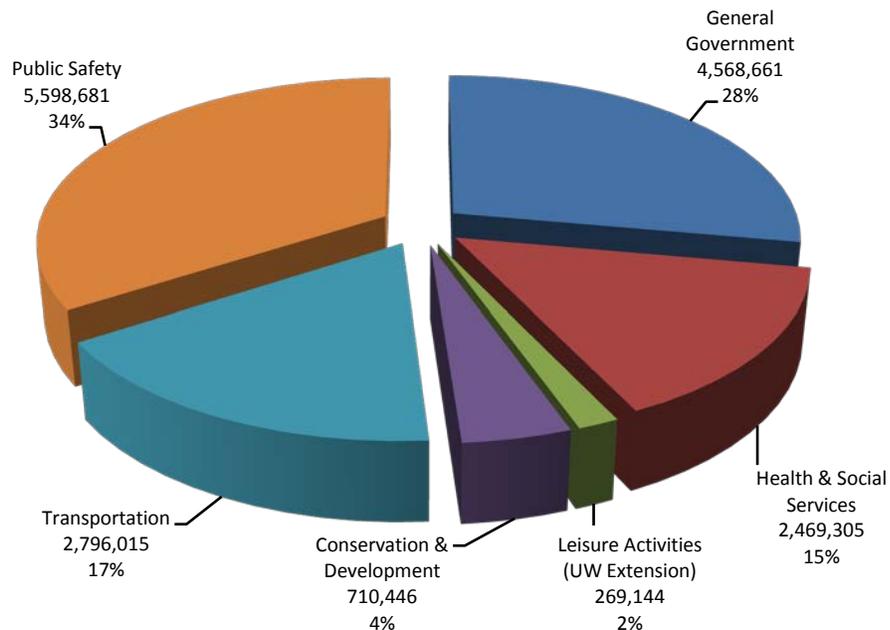


## E. Chippewa County County Levy Limit Worksheet 2013 Budget

2011 Payable 2012 County Levy	15,650,600
Adjust Out:	
Libraries	(640,421)
Bridge Aid	(117,811)
G O Debt Issued After 7/1/2005	(95,338)
2011 Payable in 2012 Adjusted County Levy	14,797,030
0% Growth Plus Terminated TID <u>0</u> % Applied to 2012 Levy	14,797,030
Net New Construction % of 1.64% Plus Terminated TID <u>0</u> % Applied to 2011 Levy	<u>15,039,701</u>
Larger of Growth or Net New Construction	15,039,701
Adjust In:	
Libraries	619,831
Bridge Aid	147,528
Consolidated Dispatch (Levy Transfer from Chippewa Falls) * <sup>1</sup>	338,128
G O Debt Issued After 7/1/2005	<u>1,660,225</u>
<b>2012 Payable in 2013 Allowable Levy</b>	<b>\$17,805,413</b>
<b>2013 Recommended Levy – County Administrator</b>	<b>\$16,412,252</b>

\*<sup>1</sup> Actual cost of consolidated dispatch the County expects to incur. The dollar difference between \$338,128 and \$339,068 is due to rounding.

### 2013 Levy Distribution by Functions



## F. 2013 Budget – General Information

### I. Equalized Valuation

2008 for 2009	\$4,436,150,700	Increase of \$233,755,500 or 5.6%
2009 for 2010	\$4,431,512,900	Decrease of \$4,637,800 or 0.1%
2010 for 2011	\$4,450,774,700	Increase of \$19,261,800 or 0.4%
2011 for 2012	\$4,406,283,400	Decrease of \$44,491,300 or 1.0%
2012 for 2013	\$4,376,600,400	Decrease of \$29,683,000 or 0.7%

### II. Tax Rate

2008 for 2009	\$3.26 / \$1,000	Decrease of 2.1%
2009 for 2010	\$3.36 / \$1,000	Increase of 3.1%
2010 for 2011	\$3.45 / \$1,000	Increase of 2.7%
2011 for 2012	\$3.55 / \$1,000	Increase of 2.9%
2012 for 2013		
Before Levy Transfer	\$3.67 / \$1,000	Increase of 3.4%
After Levy Transfer	\$3.75 / \$1,000	Increase of 5.6% Dispatch consolidation

NOTE: When equalized value decreases the tax rate needs to increase to maintain the same amount of revenue. For example, if the tax rate remains at \$3.55, the revenue would decrease \$113,669.

### III. Property Tax Levy

2008 for 2009	\$14,449,058	Increase of 3.2%
2009 for 2010	\$14,887,389	Increase of 3.0%
2010 for 2011	\$15,334,010	Increase of 3.5%
2011 for 2012	\$15,650,600	Increase of 2.1%
2012 for 2013		
Before Levy Transfer	\$16,073,184	Increase of 2.7%
After Levy Transfer	\$16,412,252	Increase of 4.9% Dispatch consolidation

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

Allowed by State Levy Dollar Limit Worksheet	\$17,805,413 or \$4.07 per \$1,000
Proposed for 2013	\$16,412,252 or \$3.75 per \$1,000

### V. General Fund Balance Applied

2013 Budget	\$0	Eliminated Structural Deficit
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## G. 2013 Budget – Other Outside Agency Funding

Chippewa County Tourism Council	27,270
ITBEC	4,500
Northern WI State Fair	54,000
Chippewa County Economic Development Corporation	182,800
West Central WI Regional Planning	<u>32,206</u>
<b>TOTAL 2013 BUDGETED</b>	<b>\$300,776</b>

NOTE: If Chippewa County decided to NOT FUND the \$32,206 contribution to West Central WI Regional Planning in 2014, we would need to adopt two complimentary resolutions by July 1, 2013.

H.

**Chippewa County  
Analysis of Audited General Fund Balances  
2001 thru 2011**

	Per 2011 Audited Numbers												
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Recommended Undesignated Minimum	Recommended Undesignated Maximum
Reserved For Total Designated Balances	1,833,823	2,332,566	2,868,848	2,639,145	2,228,987	2,249,314	2,500,645	3,124,749	3,217,606	3,368,262	3,700,976		
Reserved For Delinquent Taxes	1,191,768	1,260,646	1,346,795	1,179,439	1,276,493	1,255,642	1,329,434	1,906,380	2,161,482	2,018,989	1,935,275		
Reserved For Subsequent Year Budget							1,177,000	150,000	0	0	0		
Reserved for Prepayments	2,806	2,603	5,761	10,148	5,165	4,638	9,721	8,532	8,967	2,361	1,084		
<b>Unreserved, Undesignated</b>	<b>3,355,026</b>	<b>4,058,487</b>	<b>4,081,945</b>	<b>4,253,307</b>	<b>4,844,154</b>	<b>5,195,150</b>	<b>5,007,899</b>	<b>4,728,867</b>	<b>6,734,715</b>	<b>8,648,318</b>	<b>8,671,745</b>	<b>7,112,265</b>	<b>9,388,189</b>
Total General Fund Balance	6,383,423	7,654,302	8,303,349	8,082,039	8,354,799	8,704,744	10,024,699	9,918,528	12,122,770	14,037,930	14,309,080		
% of Undesignated Fund Balance to General Fund Expenditures	20.6%	19.3%	17.3%	17.0%	19.7%	20.7%	20.0%	17.6%	25.3%	33.3%	30.5%	25.0%	33.0%

# I. Chippewa County General Fund Balance Unreserved / Undesignated

Recommended Action		
<b>I. Recommended Min/Max</b>		
	\$7,112,265	25%
	\$9,388,189	33%
<b>II. 2011</b>		
12/31/2011 – Current Audited Balance	\$8,671,745	30.5%
<b>III. 2012 Allocation</b>		
Fund Balance Applied – Budgeted	\$405,270	
Resolution 18-12 Authorized Transferring Funds to the Health Insurance Fund	\$1,700,000	
<b>IV. Projected 2012 Ending Balance</b>		
General Fund Balance Unreserved/Undesignated	\$6,566,475	23.1%
<b>V. 2013 Budget</b>		
Recommended Use of General Fund Balance Unreserved/Undesignated	\$0 <sup>*1</sup>	
<b>VI. Projected 2013 Ending Balance</b>		
General Fund Balance Unreserved/Undesignated	\$6,566,475	23.1%

\*1 Any changes from Act 10 litigation could impact the financial stability of the budget.

1. 2013 Budget

Recommended Total 2013 Budget	\$63,721,591	
Recommended Tax Levy		
Before Levy Transfer	\$16,073,184	Increase of 2.7%
After Levy Transfer (Dispatch consolidation)	\$16,412,252	Increase of 4.9%
Recommended Tax Rate		
Before Levy Transfer	\$3.67 / \$1,000	Increase of 3.4%
After Levy Transfer (Dispatch consolidation)	\$3.75 / \$1,000	Increase of 5.6%

2. Status Quo Budget – Operational Efforts

- No new programs.
- Continuation of existing programs/service levels.

3. Past, Current & Future Bond Rating

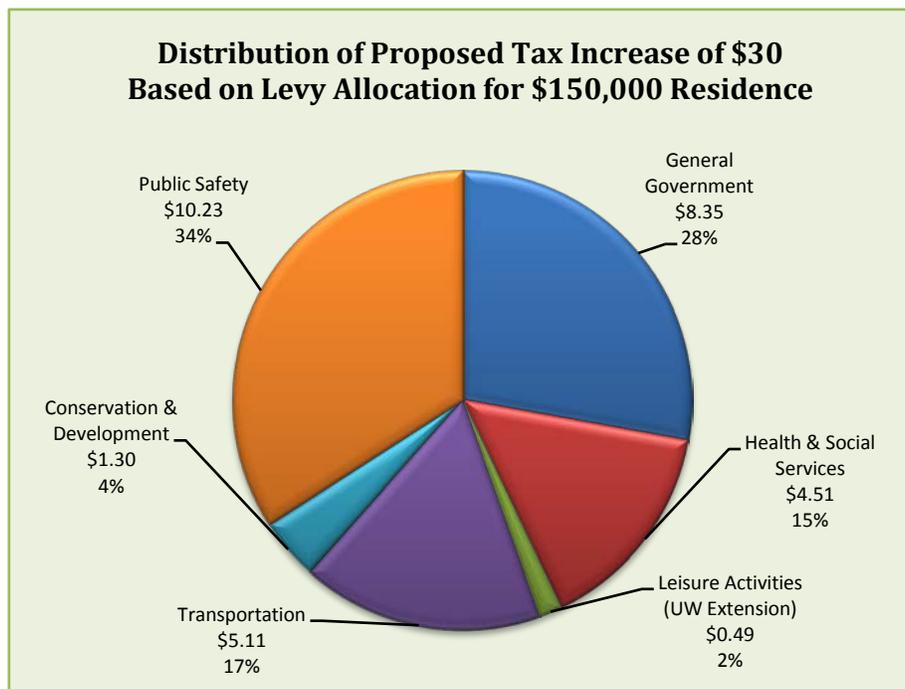
- Continuation of this current financial status will allow for a better (lower) interest rate should Chippewa County undertake a borrowing effort in 2014.
  - Current Bond Rating                      Aa<sup>2</sup>

4. The County’s Recommended Tax Rate of \$3.75/ 1,000 is low in comparison to other similar Counties.

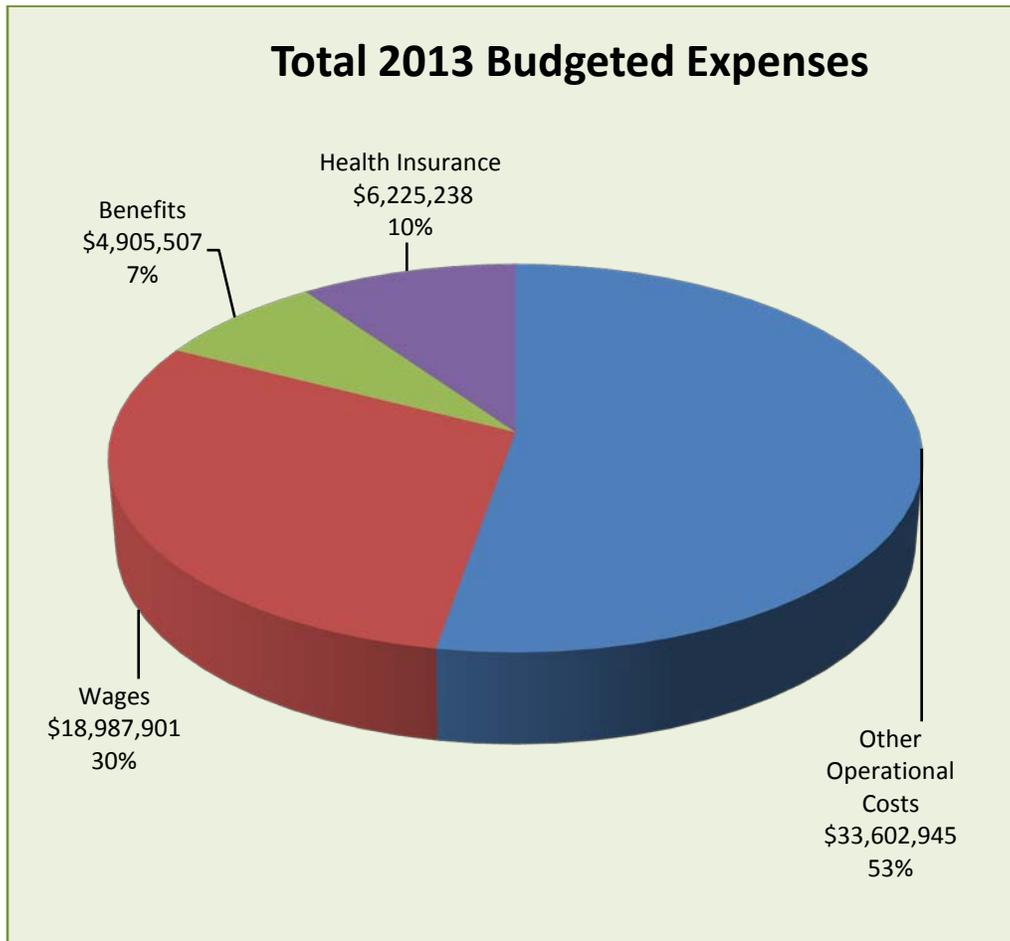
- Yet the demand for service(s) is virtually the same in all areas/departments. The levy rate increase is lower than 2009-2011.

5. Comparison – County Tax Impact on Homeowners

Home Value	2011 Tax Per \$1,000	Proposed 2012 Tax Per \$1,000	Proposed Change Amount
	\$3.55	\$3.75	
\$100,000 Residence	\$355.00	\$375.00	\$20.00
\$150,000 Residence	\$532.50	\$562.50	\$30.00
\$200,000 Residence	\$710.00	\$750.00	\$40.00



## K. Conclusion



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