Chippewa County

Executive Committee

Regular Meeting
July 21, 2026
Chippewa County Courthouse, Room 302
4:30 PM

District 7, Chair
Jason Bergeron

District 9, Vice-Chair
Joel Seidlitz

District 21	District 13	District 11
Kari Ives	Joseph Roshell	Karen Lotts

Chippewa County
Executive Committee
Regular Meeting
July 21, 2026
Chippewa County Courthouse, Room 302
4:30 PM

1. Call to Order

2. Roll Call

3. Members of the Public Wishing to Be Heard

(Comments will be limited to 5 minutes per speaker.)

4. Consent Agenda

(Unless separation of an item is requested, all items will be adopted under one motion.)

1. Approve the Agenda
2. Approve the Minutes - July 7, 2026
3. Schedule Next Meeting Date - August 4, 2026

5. Reports

1. Register of Deeds Annual Report and 2nd Quarter Dashboard Metrics – Melanie McManus

6. Updates, Announcements, and Correspondence

1. County Board Chair Report
2. County Administrator Operation Report
    a. Update on Facilities & Parks CIP Approved Funds for Parking Lot Replacement – Andy Albarado

7. Business Items

1. Resolution to Disallow Claim of Alex Nicholson - Deb Blevins
2. County Administrator/County Board 2027 Budget Review – Andy Albarado
3. Corporation Counsel Division 2027 Budget Review – Todd Pauls
4. Criminal Justice Services Division 2027 Budget Review – Rose Baier
5. Finance Division 2027 Budget Review – Leah Simington
6. Human Resources Division 2027 Budget Review – Jessica McDonald
7. Information Technology Division 2027 Budget Review – Andy Bauer
8. County Clerk 2027 Budget Review – Jackie Sadler
9. Register of Deeds 2027 Budget Review – Melanie McManus

10. Treasurer 2027 Budget Review – Patty Schimmel

11. Veterans Service 2027 Budget Review – Peter Johnston

12. Engagement of Baker Tilly for Review of the Chippewa Valley Health Cooperative's Feasibility Study Prepared by Wipfli – Andy Albarado

8. Agenda Items for Future Consideration

9. Adjourn

Published: July 15, 2026

Chippewa County
Executive Committee
Regular Meeting
July 7, 2026
Chippewa County Courthouse, Room 302
4:30 PM

1. Call to Order

The Chair called the meeting to order at 04:00 PM

2. Roll Call

Members Present:
Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Members Absent:
Joseph Roshell
Others Present:
Others Present: Andy Albarado, Traci Bremness, Leah Simington, Jackie Sadler, Ryan Hartzell, Chris Fritzgerald, Dennis Bachman, Jessica McDonald, Todd Pauls, Gerylanne Falch, Linda Falch

3. Members of the Public Wishing to Be Heard

(Comments will be limited to 5 minutes per speaker.)

Gerylanne Falch and Linda Falch both spoke in support of the Chippewa Valley Health Cooperative's project and the need for additional health care services in our area.

4. Consent Agenda

(Unless separation of an item is requested, all items will be adopted under one motion.)

Motion:	Approved
Result:	**Passed (4 - 0)**
Mover:	Karen Lotts
Seconder:	Joel Seidlitz
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Nayes:	None
Absent:	Joseph Roshell

1. Approve the Agenda

2. Approve the Minutes - June 16, 2026

3. Schedule Next Meeting Date - July 21, 2026

5. Reports

6. Business Items

1. Resolution to Approve a Public-Private Partnership Agreement Between Chippewa County and Ntera, LLC, in Support of a Proposed Broadband Expansion Project by Ntera, LLC in Chippewa County - Andy Albarado/Ryan Hartzell

   Hartzell explained this project is similar to the efforts under ARPA and BEAD to expand fiber-based broadband to underserved areas of the county. This would provide coverage to over 1,000 additional households.

This item was reviewed by the committee and will be forwarded to the County Board for review at the 07/14/2026 meeting.

Motion:	Forwarded to the County Board
Result:	**Passed (4 - 0)**
Mover:	Joel Seidlitz
Seconder:	Kari Ives
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Nayes:	None
Absent:	Joseph Roshell

2. Resolution to Approve a Public-Private Partnership Agreement Between Chippewa County and CTC Telcom, Inc., DBA Mosaic Technologies In Support of a Proposed Broadband Expansion Project by CTC Telcom, Inc., DBA Mosaic Technologies in Chippewa County - Andy Albarado/Chris Fitzgerald

Fitzgerald explained this public-private partnership helps them get more points with their grant applications. Their goal is to also expand fiber-based broadband to underserved areas of the county.

This item was reviewed by the committee and will be forwarded to the County Board for review at the 07/14/2026 meeting.

Motion:	Forwarded to the County Board
Result:	**Passed (4 - 0)**
Mover:	Joel Seidlitz
Seconder:	Karen Lotts
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Nayes:	None
Absent:	Joseph Roshell

3. Resolution to Authorize County Board Appointment to Fill the Vacancy of the Position of County Treasurer - Andy Albarado

Albarado explained there are two ways to fill the vacancy and the recommendation is to recruit which would allow us to get someone in the office sooner. He reviewed a draft timeline, advertisement and job description. The vacancy would be posted on 07/15/26. There will be a special Executive Committee meeting on Monday, August 10th at 4:00 to conduct interviews. The goal is to bring a resolution to the Executive Committee and County Board in September to appoint a new Treasurer. Patty's last day is 10/12/26.

This item was reviewed by the committee and will be forwarded to the County Board for review at the 07/14/2026 meeting.

Motion:	Forwarded to the County Board
Result:	**Passed (4 - 0)**
Mover:	Kari Ives
Seconder:	Karen Lotts
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Nayes:	None
Absent:	Joseph Roshell

4. County Clerk Proposed Fee Increase for 2027 Budget - Jackie Sadler

Sadler requested to increase the marriage license fees in 2027 from $90 to $100. If approved, she anticipates it will bring in an additional $3,700 in revenue.

Motion:	Approved to increase marriage license fees from $90 to $100 for 2027
Result:	**Passed (4 - 0)**
Mover:	Karen Lotts
Seconder:	Kari Ives
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Nayes:	None
Absent:	Joseph Roshell

7. Updates, Announcements, and Correspondence

1. County Board Chair Report

2. County Administrator Operation Report

8. Agenda Items for Future Consideration

9. Adjourn

The meeting adjourned at: 04:48 PM

Result:	**Passed (4 - 0)**
Mover:	Joel Seidlitz
Seconder:	Karen Lotts
Ayes:	Jason Bergeron, Joel Seidlitz, Kari Ives, Karen Lotts
Absent:	Joseph Roshell

Register of Deeds

2025 Annual Report

Melanie McManus

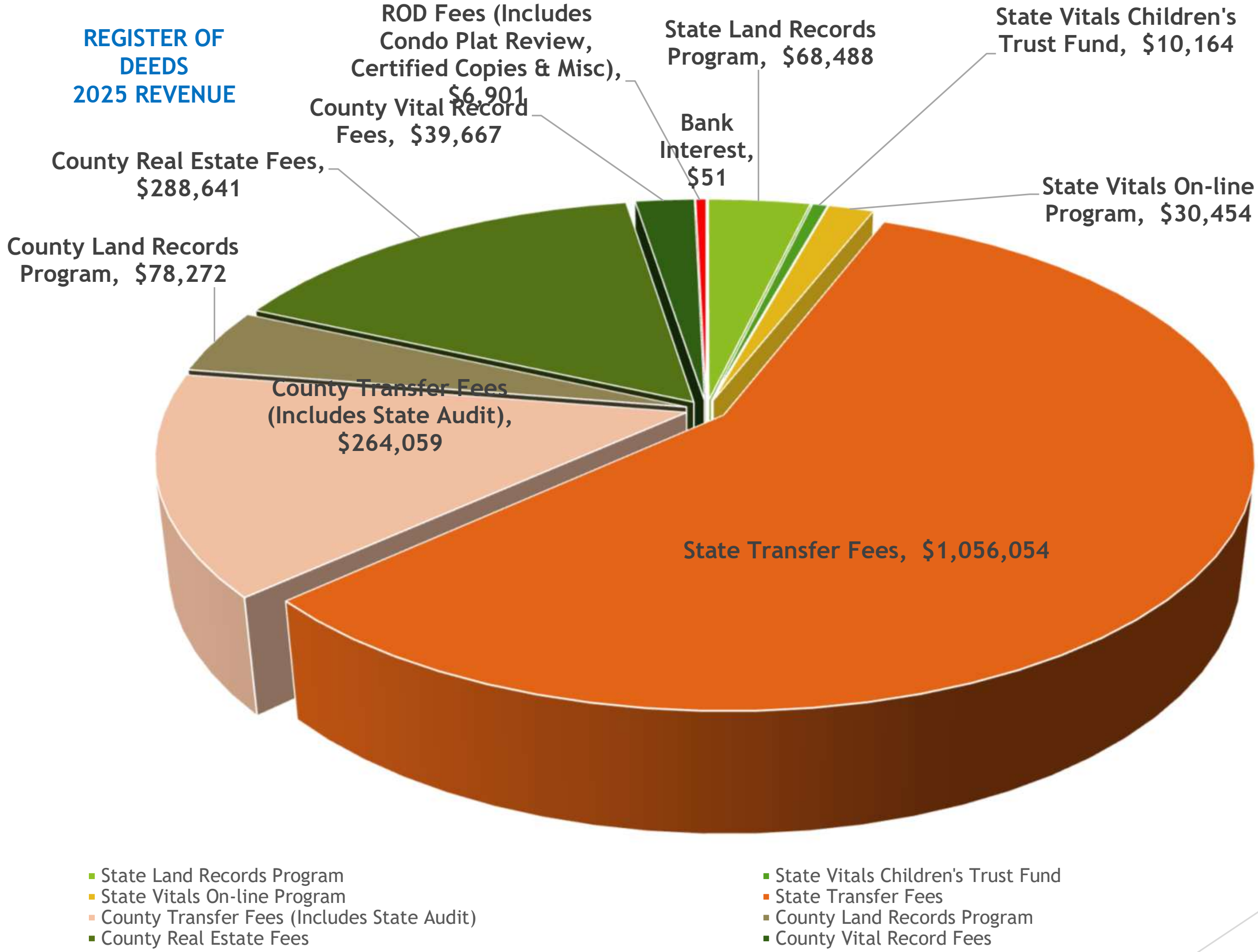
July 21, 2026

2025 Report

- During the period of January 1, 2025 to December 31, 2025, the Register of Deeds office collected the following fees, real estate transfer tax and state fees in the amount of $1,842,750.48, being paid into the County Treasurer’s Office, of which $599,318.72 was retained by the County.

2025 ROD Budget Synopsis	
Total Revenue Budgeted:	$435,829.00
Actual Total Revenue:	$502,909.55
Total Expenses Budgeted:	$435,829.00
Actual Total Expenses:	$411,667.57
Surplus:	$91,241.98

Breakdown of 2025 Fees Collected



5 Year Comparison of Fees Report

Year	Real Estate	Condo Plat Review	Vital Stats	Certified Copies	Misc	State Online Revenue	Children's Trust Fund	Land Records County	Land Records State	State Transfer fees	County Transfer Fees	State Audit County Share*	Bank Interest	Total
	$15/document, Laredo & Fidlar amounts	$100/Plat	$5/Birth, $7/Death, Divorce & Marriage, $3/Add'l Records, $10/Expedite	Copy fee plus $1.25/ document	Plain copies, misc prints, ORO service & delivery fees	$8/Birth, $13/Death, Divorce & Marriage, $10/Expedite	$7/Birth	$8/document	$7/document	80%	20%			
2021	$ 387,776.85	$ 400.00	$ 39,000.00	$ 175.00	$ 4,335.70	$ 31,775.00	$ 10,423.00	$125,456.00	$109,774.00	$1,172,907.12	$ 293,226.78	$1,373.22	$ 49.31	$2,176,671.98
2022	$ 297,959.76	$ 200.00	$ 38,626.00	$ 43.00	$ 3,854.51	$ 29,502.00	$ 9,338.00	$ 87,360.00	$ 76,440.00	$1,030,963.68	$ 257,740.92	$ (55.47)	$ 41.02	$1,832,013.42
2023	$ 253,150.11	$ -	$ 38,604.00	$ 59.00	$ 4,699.75	$ 27,222.00	$ 8,246.00	$ 70,840.00	$ 61,985.00	$ 959,882.64	$ 240,096.71	$ -	$ 40.18	$1,664,825.39
2024	$ 259,865.72	$ -	$ 36,823.00	$ 124.00	$ 7,259.50	$ 26,743.00	$ 7,742.00	$ 74,728.00	$ 65,387.00	$1,056,704.16	$ 266,693.33	$ -	$ 43.74	$1,802,113.45
2025	$ 288,641.19	$ 200.00	$ 39,667.00	$ 37.00	$ 6,664.00	$ 30,454.00	$ 10,164.00	$ 78,272.00	$ 68,488.00	$1,056,053.76	$ 264,058.80	$ -	$ 50.73	$1,842,750.48
TOTAL	$1,487,393.63	$ 800.00	$192,720.00	$ 438.00	$26,813.46	$145,696.00	$ 45,913.00	$436,656.00	$382,074.00	$5,276,511.36	$1,321,816.54	$1,317.75	$ 224.98	$9,318,374.72

*If we receive a credit, it is now included in the County Transfer Fees column. If we owe the State, the debit will be shown here.

5 Year Comparison of Statistical Report

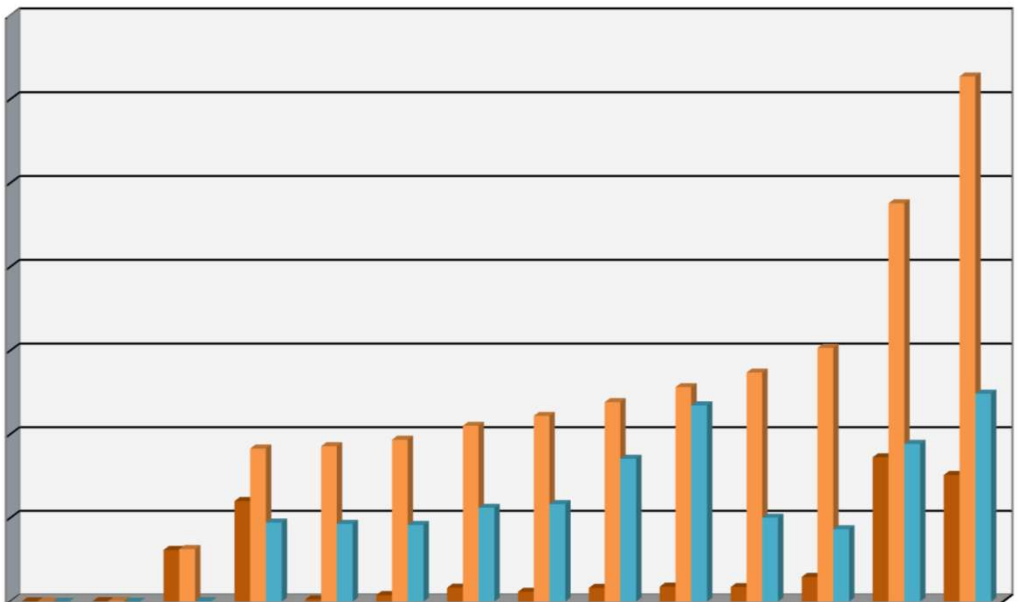
Category	2021	2022	2023	2024	2025
Real Estate Doc. Recorded	15,686	10,976	8,848	9,363	9,793
Certified Copies of Real Estate Docs	130	27	41	76	29
Plain photo copies of Real Estate Docs	2,556	2,232	3,070	4,534	4,083
Copies of Vital Records	9,900	9,911	9,575	9,020	9,526
No. of Marriages Filed	519	512	454	476	405
No. of Births Filed	611	601	556	525	603
No. of Deaths Filed	640	615	626	608	592
Genealogists	43	42	49	44	35
Cert. Copies of Military Discharges	34	29	18	11	3
Vital Records for VA Benefits	187	171	174	168	135
New Filings of Discharges	8	5	7	5	2

REAL ESTATE

	2021	2022	2023	2024	2025
Documents & UCC Real Estate Filings	15,686	10,976	8,848	9,363	9,793
Percentage Filed Electronically	69%	68%	66%	68%	75%
Plats (Condo, Subdivision & Transportation Project Plats)	15	18	12	8	7
Certified Survey Maps	186	161	186	183	172

Property Fraud Alert Service

www.propertyfraudalert.com



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
New Subscribers	2	3	309	601	14	39	83	59	82	90	87	148	863	757
Total Subscribers	2	5	314	915	929	968	1051	1110	1192	1282	1369	1517	2380	3137
Alerts	0	0	3	472	465	458	561	583	854	1173	502	433	943	1243

Office Project Updates/Goals

- Completed review of documents to conform with our current doc types. This provides better searching for our Laredo subscribers and constituents.
- In the Fall of 2023, we had approximately 179,000 pages rescanned. We have reviewed 25,146 documents to ensure proper social security redactions and have 4,893 documents remaining.
- Although we are not moving forward with our PINtegrity program, the ROD team, along with Fidlar, have corrected address indexing to be more consistent with addresses shown on GIS.
- Receiving funds from our Land Information Plan, we utilized Fidlar's Condor service to back index 25,925 documents. The team is now auditing that indexing. In 2026, we plan to have 27,290 documents indexed. The project began in June.
- Fully Back Indexed to 1954.
  - Deeds indexed (not audited) to 1939. (In 2026, 1923)
  - Miscellaneous indexed (not audited) to 1946. (In 2026, 1928)
- Historical queue for back indexing (204,291 documents as of 7/7/2026). This does not include documents with only Volume and Page assigned.
- ROD LTE continues to scan and index vital records into Laserfiche for preservation/retention purposes.

Questions or Comments?

Register of Deeds

Melanie K. McManus, Registrar

Date: 7/4/2026

To: Executive Committee

Re: **Monthly Dashboard for Second Quarter 2026**

Real Estate Records	
Documents Recorded:	2,909
Year to Date:	5,305
Compared to 2025 to Date:	*4,674*

Vital Records	
Certificates Issued:	2,655
Year to Date:	5,124
Compared to 2025 to Date:	*4,821*

See next page for 5 year Comparisons

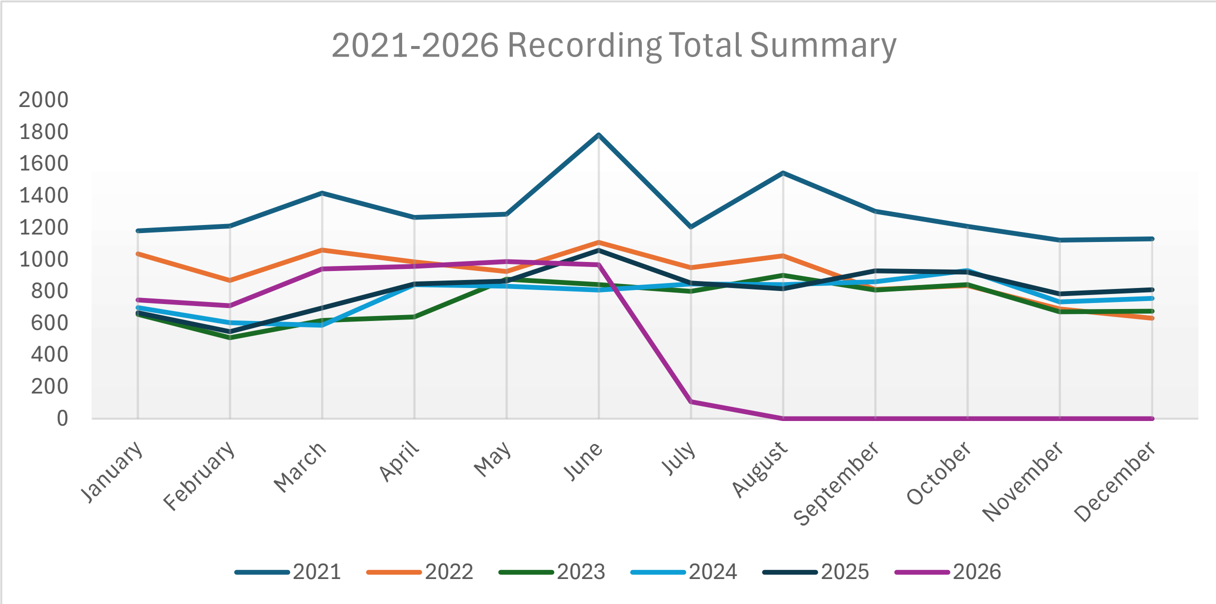
Revenue

Acct 412300: DOR Real Estate Transfer Fees collected for County			
Quarterly Total:	$88,492.62	Budgeted:	$250,113.00
Year to Date:	$148,166.22	Revenue Gap:	-$101,946.78
Compared to 2025 to Date:	*$122,153.64*	Projected Deficit:	$46,219.44

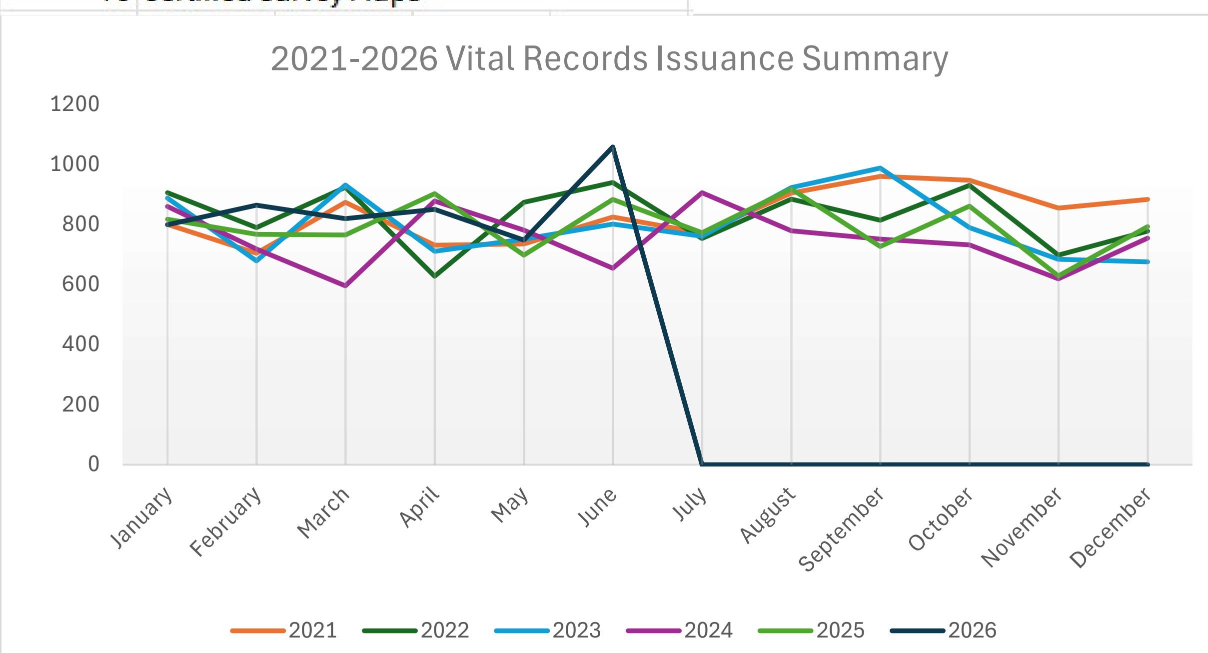
Acct 461301: Fees Collected from Real Estate Recordings and Vital Records			
Quarterly Total:	$71,021.75	Budgeted:	$212,500.00
Year to Date:	$127,881.50	Revenue Gap:	-$84,618.50
Compared to 2025 to Date:	*$107,923.50*	Projected Surplus:	$43,263.00

Acct 461302: Access Fees Generated from Online Real Estate			
Quarterly Total:	$27,428.24	Budgeted:	$104,300.00
Year to Date:	$53,325.27	Revenue Gap:	-$50,974.73
Compared to 2025 to Date:	*$49,562.71*	Projected Deficit:	$2,350.54

2026 ROD Budget Synopsis			
Revenue Accounts Subtotal:	$566,913.00	Total Expenses Budgeted:	$470,595.00
Tax Levy:	-$96,318.00	Actual Expenses to Date:	$258,941.29
Total Revenue Budgeted:	$470,595.00	Remaining Funds:	$211,653.71
Actual Revenue to Date:	$233,054.99		
Revenue Gap:	$237,540.01	Projected Deficit:	-$25,886.30



Top 10 Doc Types for 2026	
1425	Satisfaction/Release/Discharge
1343	Transfer Sheet
1338	Mortgage
1124	Deed
315	Transfer on Death Deed
131	Termination of Decedent's Interest
119	Easement
103	Assignment of Lease/Rents
81	Partial Release/Satifaction/Discharge
78	Certified Survey Maps



Department of Administration

Andy Albarado, County Administrator

July 9, 2026

TO: County Board Supervisors

FR: Andy Albarado

RE: Facilities & Parks CIP Approved Funds for Parking Lot Replacement

The adopted Capital Improvement Plan (CIP) has funds allocated for the replacement of Parking Lot A. This is the large primary lot on the North side of the courthouse. Due to the large size of the project and the initial quotes we received at the time, the original plan was to replace this lot in two phases for a total cost of $900,000. In the 2025 budget the County Board approved $400,000 via Resolution 21-24 for Phase I and in 2026 the County Board approved $500,000 via Resolution 18-25 for Phase II.

The original scope of the project was to replace Parking Lot A which included replacement of the asphalt (mill and repave) as well as concrete work including the restoration of light pole bases, manhole structures, replacement of curb and gutter, and sidewalks.

In addition to the Parking Lot A project, it was anticipated that in 2027 we would also need to replace Parking Lot B (to the East of the Courthouse by the handicap entrance) as that lot is also deteriorating. That project was estimated at approximately $200,000.

The Facilities & Parks Director recently met with the Highway Department staff to discuss both projects and to prepare for the Parking Lot A project, as the Highway Department will be doing the milling and paving for the project. During this analysis, it was determined that the cost of replacing Parking Lot A would be substantially lower than the budgeted cost. It was also determined that it would be more efficient and cost effective to undertake both projects together. This is from a replacement construction perspective, as well as for future maintenance and snowplowing activities. In addition, it was determined that both Parking Lots A and B could be completed for a lower cost than the original projection for Parking Lot A alone.

I have directed staff to move forward and replace Parking Lots A & B simultaneously in 2026, which will allow both lots to be combined together. As a result, the concrete sidewalk will be eliminated between the two parking lots (also eliminating a future cost)and we will maintain a public walkway (on asphalt). This will improve snow removal activities and we will not lose any parking spaces.

In addition to replacing Parking Lots A & B, we determined that we would able be able to complete the cul-de-sac area between the Courthouse and Sheriff's Office with the same funds that have already been approved in the 2025 and 2026 budget.

The total expected costs of Parking Lots A, B, and the cul-de-sac is $745,000. This includes all asphalt milling and replacement, sub-contracted concrete work, and the associated prep work and restoration. Adequate funds have already been approved in the CIP to complete this project.

I want to thank the Facilities & Parks and Highway Departments for collaborating on this project. As a result, we are able to increase the scope of the project and complete all three projects for less than what has already been budgeted.

Sincerely,

Andy Albarado
County Administrator

711 N. Bridge Street, Room 106 aalbarado@chippewacountywi.gov Ph: (715) 726-4597
Chippewa Falls, WI 54729 Fx: (715) 726-4599

Statement of Explanation
Resolution to Disallow Claim of Alex Nicholson - Deb Blevins

Alex Nicholson filed a formal notice of claim against the County pursuant to Wisconsin Statutes § 893.80. Mr. Nicholson is claiming property damage to his vehicle. Mr. Nicholson claims that the windshield was damaged by debris from a county mower that hit his windshield. The incident occurred on March 25, 2026, and the claim was received by the Chippewa County Clerk's Office on April 9, 2026. The damage amount claimed is $807.08, per the estimate provided by Mr. Nicholson.

Upon review of the claim by the County's liability insurance company, Wisconsin Municipal Mutual Insurance Company (WMMIC), it is WMMIC's recommendation that the County formally disallow the claim. Passage of this resolution will formally disallow this claim pursuant to Wis. Stat. § 59.52(12)(a) and Section 2-60(l)(3) of the Chippewa County Code of Ordinances, which provides that the Executive Committee has the authority to settle claims that do not exceed $10,000.

Resolution No.
Resolution to Disallow Claim of Alex Nicholson - Deb Blevins

WHEREAS, a Notice of Claim was filed on April 9, 2026, with the Chippewa County Clerk's Office, and

WHEREAS, the Notice of Claim states Mr. Nicholson is claiming property damage to his vehicle after the windshield was damaged by debris from a county mower that hit his windshield; and

WHEREAS, upon review of this claim by the Executive Committee and the County's liability insurance company, Wisconsin Mutual Municipal Insurance Company (WMMIC), it is WMMIC's recommendation that the claim be disallowed;

NOW, THEREFORE BE IT RESOLVED, that the Chippewa County Executive Committee does hereby disallow the claim of Alex Nicholson, 2525 Sunridge Street, Eau Claire, WI 54703, and no action on this claim may be brought against Chippewa County or any of its offices, officials, agents or employees after six (6) months from the date of service of this notice, pursuant to Wis. Stat. § 893.80; and

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the claimant by certified mail, return receipt requested, as Notice of Disallowance.

Approved this 21st day of July, 2026 by the Chippewa County Executive Committee.

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

Signatures
Approved as to Form:

Andy Albarado	*Leah Simington*	*Todd Pauls*
County Administrator	Finance Director	Corporation Counsel

NOTICE OF CLAIM AGAINST CHIPPEWA COUNTY

Name: Alex Nicholson

Address: 2525 Sunridge St. Eau Claire, WI 54703

Date of Accident/Loss: 3-25-2026 Time of Day: 9:10 a.m./p.m.

County Department Involved: Highway Vehicle #: ____

Photos taken: ___Yes ___No Weather Conditions: Cloudy + dry

Police called: ___Yes X No Date: ____

Agency: ____

Case No.: ____

Type of Claim: X Vehicle ___ Property ___ Personal Injury

Dollar Amount of Damages Claimed: $____

Briefly state the facts of the accident/loss (include additional pages, if necessary, along with any supporting documentation/information/photos; **do not staple**):

Driving North on Hwy 53 I took exit # 94. A Hwy Dept. Vehicle was mowing next to the off ramp. As I drove by the mower I heard a "tink" and then noticed a quarter size circular crack that spread to approximately 12 inches. on the passenger side of the windshield.

Signature: A. Nic Date: 3-25-2026

Submit Claim to: Jaclyn Sadler, Chippewa County Clerk
Chippewa County Courthouse
711 N. Bridge Street, Room 109
Chippewa Falls, WI 54729

RED ROBIN AUTO GLASS LLC

INVOICE

2601 MORNINGSIDE DRIVE
EAU CLAIRE, WI 54703
715 579 2155
Fax 715 874 5450

Date	Work Order #
4/3/2026	42213

Name / Address
Alex Nicholson 2525 Sunridge Street Eau Claire, WI 54703

Bill To
Alex Nicholson 2525 Sunridge Street Eau Claire, WI 54703

Vehicle
2024 Nissan Altima

Technician	VIN
CK&MP	1N4BL4EW3RN315286

P.O. No.	Policy #	Cause of Damage	Authorization #	Date of Loss	Fleet #

Item	Description	Qty	List Price	Cost	Total
FW04775 GTY	FOREIGN WINDSHIELD-ACOUST, LDWS		671.59	280.00	280.00T
LBR W/S R&R	Labor R&R Windshield		225.00	100.00	100.00T
SIKA MACH 30	MACH 30 FAST CURE URETHANE		59.95	35.00	35.00T
RECALIBRAT...	ADAS RECALIBRATION - STATIC		450.00	350.00	350.00T
TIME	9 am				0.00T
LOCATION	@ our shop				0.00T

REMIT TO: RED ROBIN AUTO GLASS
2601 MORNINGSIDE DRIVE
EAU CLAIRE, WI 54703
FEIN: 20-1895322

Like us on Facebook -
facebook.com/redrobinautoglass

Subtotal	$765.00
Sales Tax (5.5%)	$42.08
Total	$807.08
Deductible/Payment	-$807.08
Balance Due	$0.00

WMMIC

Deborah Blevins
711 N Bridge Street
Chippewa Falls, Wisconsin 54729

June 17, 2026

RE:	Claimant:	Alex Nicholson
	Our Claim No.:	GLCC00004690
	Our Insured:	Chippewa County
	Date of Loss:	3/25/2026

Dear Deborah Blevins,

We received the above-referenced claim on April 9, 2026. After a thorough examination of the facts of loss, it has been determined that Chippewa County has no liability for this claim. The claimant alleged that a County mower threw a rock into his windshield as he was passing. However, it was confirmed that the machine in question had all safety guards in place. Please issue formal disallowance and provide a copy of this disallowance to WMMIC.

This claim will be closed on the date of receipt of the disallowance.

A copy of this letter has been placed in the claim file for reference. If you should have any further questions, please contact me.

Sincerely,

Samantha McWilliams, CPC-A
Liability Claim Representative
Wisconsin Municipal Mutual Insurance Company
(608) 721-7189
smcwilliams@wmmic.com

Department of Administration

Andy Albarado, County Administrator

July 9, 2026

TO: Executive Committee

FR: Andy Albardo

RE: County Board & County Administrator 2027 DH Requested Budget

Attached is the recommended 2027 budget for the County Administrator and County Board. There are no significant changes from last year other than the increase for wages and benefits.

711 N. Bridge Street, Room 106
Chippewa Falls, WI 54729
aalbarado@chippewacountywi.gov
Ph: (715) 726-4597
Fx: (715) 726-4599

County of Chippewa*					7/9/2026	
County Board & County Administrator - Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
Grand Total	**0**	**(54,822)**	**0**	**(346,655)**	**0**	**0**
100 - General Fund	**0**	**(54,822)**	**0**	**(346,655)**	**0**	**0**
51110 - County Board	**0**	**(15,757)**	**0**	**(120,853)**	**0**	**0**
Revenue	**-181,680**	**(181,680)**	**(181,680)**	**(181,680)**	**(181,680)**	**(181,680)**
411100 - General Property Taxes	-181,680	(181,680)	(181,680)	(181,680)	(181,680)	(181,680)
Expense	**181,680**	**165,923**	**181,680**	**60,827**	**181,680**	**181,680**
511100 - Salaries And Wages	21,960	21,750	21,960	9,150	21,960	21,960
514100 - Per Diem/Mileage - Committee	36,500	32,307	36,500	11,453	36,500	36,500
515000 - Fringe Benefits	5,000	4,966	5,000	1,949	5,000	5,000
521200 - Contracted Services	62,002	46,830	63,002	8,354	63,002	63,002
522500 - Telephone	200	57	200	37	200	200
531000 - Office Supplies	1,000	935	1,000	92	1,000	1,000
531100 - Postage	1,000	808	1,000	892	1,000	1,000
531200 - Copies/printing	1,000	0	1,000	0	1,000	1,000
531500 - Maintenance/Service Agreements	24,480	22,612	23,480	6,186	23,480	23,480
532400 - Memberships & Dues	20,538	18,813	20,538	18,308	20,538	20,538
532601 - Publication Of Legal Notices	3,000	765	3,000	0	3,000	3,000
533500 - Conventions & Meetings	5,000	4,438	5,000	4,406	5,000	5,000
553500 - SBITAs - Principal	0	11,643	0	0	0	0
562250 - Interest - SBITAs	0	(0)	0	0	0	0
51412 - County Administrator	**0**	**(39,066)**	**0**	**(225,802)**	**0**	**0**
Revenue	**-423,009**	**(382,106)**	**(380,215)**	**(381,116)**	**(380,215)**	**(395,741)**
411100 - General Property Taxes	-378,009	(378,009)	(380,215)	(380,215)	(380,215)	(395,741)
473500 - Revenue From RWC	0	(4,097)	0	(901)	0	0
493000 - Fund Balance Applied	-45,000	0	0	0	0	0
Expense	**423,009**	**343,040**	**380,215**	**155,314**	**380,215**	**395,741**
511100 - Salaries And Wages	233,594	243,921	232,876	99,216	232,876	238,356
515000 - Fringe Benefits	43,098	38,142	43,082	18,260	43,082	44,692

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
515400 - Health Insurance Benefit	50,448	43,180	53,388	32,598	53,388	61,824
521200 - Contracted Services	105,000	33,330	57,870	2,227	57,870	57,870
522300 - Cell Phone Costs	474	280	474	175	474	474
522500 - Telephone	200	180	200	115	200	200
531000 - Office Supplies	1,000	259	1,000	152	1,000	1,000
531100 - Postage	120	13	120	0	120	120
531200 - Copies/printing	1,000	627	1,000	127	1,000	1,000
531500 - Maintenance/Service Agreements	0	0	2,730	0	2,730	2,730
531900 - Sundry/Miscellaneous	850	0	500	0	500	500
532400 - Memberships & Dues	2,100	232	2,100	225	2,100	2,100
532900 - Subscriptions	1,500	1,426	1,250	711	1,250	1,250
533000 - Travel	500	268	500	5	500	500
533500 - Conventions & Meetings	2,500	557	2,500	1,503	2,500	2,500
595000 - Expenditure Transfer	-19,375	(19,375)	(19,375)	0	(19,375)	(19,375)

County of Chippewa*			7/9/2026
County Board & County Administrator - Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
02 - County Board		**0**	**0**
51110 - County Board		**0**	**0**
411100 - General Property Taxes		**(181,680)**	**(181,680)**
Property Tax	100.02.51110.411100	(181,680)	(181,680)
511100 - Salaries And Wages		**21,960**	**21,960**
Salaries	100.02.51110.511100	21,960	21,960
514100 - Per Diem/Mileage - Committee		**36,500**	**36,500**
Per Diem and Mileage Expenses	100.02.51110.514100	36,500	36,500
515000 - Fringe Benefits		**5,000**	**5,000**
FICA (7.65%) for Worker's Compensation (3.5%) for salaries and per diems	100.02.51110.515000	5,000	5,000
521200 - Contracted Services		**63,002**	**63,002**
iPad Internet Access for 21 CB Supervisors (all iPads will be replaced in 2028)	100.02.51110.521200	10,502	10,502
West Cap	100.02.51110.521200	4,500	4,500
West Central Wisconsin Regional Planning	100.02.51110.521200	48,000	48,000
522500 - Telephone		**200**	**200**
1 telephone plus long distance	100.02.51110.522500	200	200
531000 - Office Supplies		**1,000**	**1,000**
General office supplies, names plates, envelopes, etc.	100.02.51110.531000	1,000	1,000
531100 - Postage		**1,000**	**1,000**
Postage	100.02.51110.531100	1,000	1,000
531200 - Copies/printing		**1,000**	**1,000**
CB books, agendas, minutes, proceedings of the CB, etc.	100.02.51110.531200	1,000	1,000
531500 - Maintenance/Service Agreements		**23,480**	**23,480**
CivicPlus Agenda Management Software	100.02.51110.531500	13,000	13,000
Meridia Electronic Voting Software	100.02.51110.531500	2,000	2,000
Other	100.02.51110.531500	8,480	8,480
532400 - Memberships & Dues		**20,538**	**20,538**
Chippewa Falls Chamber of Commerce	100.02.51110.532400	1,900	1,900

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Chippewa Herald Telegram	100.02.51110.532400	500	500
NaCO Dues	100.02.51110.532400	1,400	1,400
NoRTAC Dues	100.02.51110.532400	538	538
Travel Northwest Wisconsin (formerly Northwest ITBEC)	100.02.51110.532400	3,000	3,000
WCA Dues	100.02.51110.532400	10,000	10,000
WI Counties Utility Tax Association	100.02.51110.532400	3,200	3,200
532601 - Publication Of Legal Notices		**3,000**	**3,000**
Minutes, ordinances, AZOs, legal notices & other actions of the CB	100.02.51110.532601	3,000	3,000
533500 - Conventions & Meetings		**5,000**	**5,000**
Mileage & other training including WCA Conference for 21 CB Supervisors	100.02.51110.533500	5,000	5,000
04 - Department of Administration		**0**	**0**
51412 - County Administrator		**0**	**0**
411100 - General Property Taxes		**(395,741)**	**(395,741)**
Property Tax	100.04.51412.411100	(395,741)	(395,741)
511100 - Salaries And Wages		**238,356**	**238,356**
Per PBB Report	100.04.51412.511100	238,356	238,356
515000 - Fringe Benefits		**44,692**	**44,692**
Per PBB Report	100.04.51412.515000	44,692	44,692
515400 - Health Insurance Benefit		**61,824**	**61,824**
Per PBB report	100.04.51412.515400	61,824	61,824
521200 - Contracted Services		**57,870**	**57,870**
General contracted services, efficiency studies, employee engagement, etc.	100.04.51412.521200	46,170	46,170
Legal fees for outside legal counsel (labor negotiations, investigations, etc.)	100.04.51412.521200	10,000	10,000
Mitratech Fraud Hotline (formerly Lighthouse Services)	100.04.51412.521200	1,700	1,700
522300 - Cell Phone Costs		**474**	**474**
CA monthly allowance $35	100.04.51412.522300	474	474
522500 - Telephone		**200**	**200**
2 telephones plus long distance	100.04.51412.522500	200	200
531000 - Office Supplies		**1,000**	**1,000**
General office supplies	100.04.51412.531000	1,000	1,000
531100 - Postage		**120**	**120**
Postage	100.04.51412.531100	120	120
531200 - Copies/printing		**1,000**	**1,000**
Print management and copy paper	100.04.51412.531200	1,000	1,000
531500 - Maintenance/Service Agreements		**2,730**	**2,730**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Adobe Pro Software (2 licenses)	100.04.51412.531500	230	230
I Am Responding Software	100.04.51412.531500	2,500	2,500
531900 - Sundry/Miscellaneous		**500**	**500**
One-time fees, books, notary bond fee, etc.	100.04.51412.531900	500	500
532400 - Memberships & Dues		**2,100**	**2,100**
ICMA - International City/County Mgmt Association (per CA contract)	100.04.51412.532400	1,200	1,200
NACA - National Association of County Administrators (per CA contract)	100.04.51412.532400	150	150
Other	100.04.51412.532400	300	300
WCEA - WI Counties Executives & Administrators (per CA contract)	100.04.51412.532400	150	150
WCMA - WI City/County Mgmt Association (per CA contract)	100.04.51412.532400	300	300
532900 - Subscriptions		**1,250**	**1,250**
Eau Claire Leader Telegram	100.04.51412.532900	750	750
Other	100.04.51412.532900	500	500
533000 - Travel		**500**	**500**
Mileage/travel expenses	100.04.51412.533000	500	500
533500 - Conventions & Meetings		**2,500**	**2,500**
1 State and 1 National Conference (per CA contract), WCA and WCMA Conference, other	100.04.51412.533500	2,500	2,500
595000 - Expenditure Transfer		**(19,375)**	**(19,375)**
Reallocation for health insurance administration	100.04.51412.595000	(19,375)	(19,375)

County of Chippewa*

County Board & County Administrator - Tax Levy

2027 DH Requested Budget

7/9/2026

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(559,689)**	**(561,895)**	**(577,421)**
51110 - County Board			
100 - General Fund	(181,680)	(181,680)	(181,680)
Total 51110 - County Board	**(181,680)**	**(181,680)**	**(181,680)**
51412 - County Administrator			
100 - General Fund	(378,009)	(380,215)	(395,741)
Total 51412 - County Administrator	**(378,009)**	**(380,215)**	**(395,741)**

Department of Administration
Corporation Counsel Division
Todd A. Pauls, Corporation Counsel
Brady J. Seidlitz, Deputy Corporation Counsel
Samuel K. Renner, Deputy Corporation Counsel
Deborah A. Blevins, Corporation Counsel Legal Assistant

Date: July 1, 2026

To: Andy Albarado, County Administrator

From: Todd Pauls

RE: 2027 Preliminary Budgets Submission

Please find attached a copy of the 2027 Preliminary Budgets for the Corporation Counsel Division of the Department of Administration, which I will present to the Executive Committee on July 21, 2026. Below, I have highlighted the major changes or points of consideration within these budgets:

1. **100-04-51320 – Corporation Counsel**

   a. $0 Tax levy increase request for salaries, fringes and health insurance premiums (Tax levy decrease of $1,578).

   100-05-51931 – MPIC/Integrity – Property Insurance

   a. Increase in MPIC premiums of 3.7%, based upon preliminary inflationary estimates.

2. **704-05-51937 – WMMIC – Liability Insurance (including reinsurance)**

   a. Potential estimated increase in WMMIC liability insurance premiums (including reinsurance) of between 4-8%

   b. Cyber Liability insurance premiums preliminarily estimated to remain flat for 2027.

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County of Chippewa*
Corp Counsel - Budget Summary
2027 DH Requested Budget

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**(116,248)**	**0**	**(344,666)**	**0**	**0**
100 - General Fund	**0**	**10,587**	**0**	**(616,268)**	**0**	**0**
51320 - Corporation Counsel	**0**	**(49,881)**	**0**	**(299,214)**	**0**	**0**
Revenue	**-563,986**	**(570,093)**	**(564,244)**	**(566,591)**	**(564,244)**	**(562,666)**
411100 - General Property Taxes	-558,486	(558,486)	(558,744)	(558,744)	(558,744)	(557,166)
461005 - Guardianship Revenue	-5,000	(7,099)	(5,000)	(3,277)	(5,000)	(5,000)
473500 - Revenue From RWC	-500	(4,509)	(500)	(4,570)	(500)	(500)
Expense	**563,986**	**520,213**	**564,244**	**267,377**	**564,244**	**562,666**
511100 - Salaries And Wages	415,607	405,142	409,644	188,664	409,644	415,789
511200 - Overtime	0	1,077	0	0	0	0
515000 - Fringe Benefits	76,679	69,064	75,784	34,621	75,784	77,961
515400 - Health Insurance Benefit	86,772	75,143	93,888	47,460	93,888	83,988
521200 - Contracted Services	25,578	5,598	25,578	(1,858)	25,578	25,578
522500 - Telephone	400	288	400	163	400	400
531000 - Office Supplies	1,000	487	1,000	178	1,000	1,000
531100 - Postage	900	1,307	900	520	900	900
531200 - Copies/printing	2,000	1,776	2,000	390	2,000	2,000
531500 - Maintenance/Service Agreements	6,500	(9,478)	6,500	0	6,500	6,500
532400 - Memberships & Dues	2,500	1,920	2,500	2,115	2,500	2,500
532900 - Subscriptions	7,500	12,205	7,500	1,534	7,500	7,500
533000 - Travel	1,050	434	1,050	362	1,050	1,050
533500 - Conventions & Meetings	2,000	479	2,000	562	2,000	2,000
553500 - SBITAs - Principal	0	8,908	0	0	0	0
562250 - Interest - SBITAs	0	570	0	0	0	0
595000 - Expenditure Transfer	-64,500	(54,704)	(64,500)	(7,335)	(64,500)	(64,500)
51931 - Property & Liability Insurance	**0**	**60,468**	**0**	**(317,054)**	**0**	**0**
Revenue	**-492,400**	**(496,318)**	**(501,018)**	**(437,080)**	**(501,018)**	**(506,131)**
411100 - General Property Taxes	-372,400	(372,400)	(372,400)	(372,400)	(372,400)	(372,400)

County of Chippewa*						
Corp Counsel - Budget Summary						
2027 DH Requested Budget						
474500 - Property & Liability Ins. Revenues	-110,000	(122,538)	(118,618)	0	(118,618)	(123,731)
484000 - Insurance Recoveries	-10,000	(1,380)	(10,000)	(64,680)	(10,000)	(10,000)
Expense	**492,400**	**556,785**	**501,018**	**120,026**	**501,018**	**506,131**
521100 - Insurance Claims Paid	4,545	13,040	4,545	(100)	4,545	4,545
521101 - Auto Collision Claims Paid	69,050	128,580	69,050	63,387	69,050	69,050
551000 - Insurance Premiums	161,792	158,385	170,410	46,762	170,410	175,523
551600 - Comm Crime-Public Official Bond	7,863	7,117	7,863	7,117	7,863	7,863
551700 - Underground Storage Tank Insur	2,650	3,119	2,650	0	2,650	2,650
551800 - Volunteer Insurance	5,500	5,544	5,500	2,860	5,500	5,500
551900 - Insurance Allocation	241,000	241,000	241,000	0	241,000	241,000
704 - Self-funded Liability Insuranc	**0**	**(126,835)**	**0**	**271,602**	**0**	**0**
51937 - Self-Funded Liability Insuranc	**0**	**(126,835)**	**0**	**271,602**	**0**	**0**
Revenue	**-401,000**	**(889,614)**	**(415,650)**	**(50,498)**	**(415,650)**	**(529,000)**
474000 - Revenues From Local Department	-361,000	(489,027)	(375,650)	0	(375,650)	(489,000)
481000 - Interest Income	-5,000	(5,587)	(5,000)	(5,014)	(5,000)	(5,000)
484002 - Dividends	-35,000	(45,000)	(35,000)	(45,484)	(35,000)	(35,000)
492109 - Transfer In - General Fund	0	(350,000)	0	0	0	0
Expense	**401,000**	**762,779**	**415,650**	**322,100**	**415,650**	**529,000**
521100 - Insurance Claims Paid	30,500	167,546	30,500	35,002	30,500	122,850
521101 - Auto Collision Claims Paid	1,000	0	1,000	0	1,000	1,000
521107 - Adjustment for YE IBNR	0	245,677	0	0	0	0
521200 - Contracted Services	12,000	10,986	12,000	3,454	12,000	12,000
532400 - Memberships & Dues	0	125	0	125	0	0
551000 - Insurance Premiums	321,000	301,945	335,650	283,519	335,650	356,650
595000 - Expenditure Transfer	36,500	36,500	36,500	0	36,500	36,500

County of Chippewa*
Corp Counsel - Budget Detail
2027 DH Requested Budget

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**5,001**	**5,001**
100 - General Fund		**5,001**	**5,001**
04 - Department of Administration		**5,001**	**5,001**
51320 - Corporation Counsel		**5,001**	**5,001**
411100 - General Property Taxes		**(557,166)**	**(557,166)**
Tax Levy needed for operations	100.04.51320.411100	(557,166)	(557,166)
461005 - Guardianship Revenue		**1**	**1**
Estimated Revenue for Petitioner's Attorney Fees	100.04.51320.461005	1	1
473500 - Revenue From RWC		**(500)**	**(500)**
Estimated Revenue from RWC for legal work dedicated to program	100.04.51320.473500	(500)	(500)
511100 - Salaries And Wages		**415,789**	**415,789**
Per Personnel Based Budgeting Report (PBB)	100.04.51320.511100	415,789	415,789
515000 - Fringe Benefits		**77,961**	**77,961**
Per Personnel Based Budgeting Report (PBB)	100.04.51320.515000	77,961	77,961
515400 - Health Insurance Benefit		**83,988**	**83,988**
Per Personnel Based Budgeting Report (PBB)	100.04.51320.515400	83,988	83,988
521200 - Contracted Services		**25,578**	**25,578**
Legal Consultations and Outside Counsel	100.04.51320.521200	25,578	25,578
522500 - Telephone		**400**	**400**
Telephone Costs of 4 lines, Fax Charges and Long Distance Costs	100.04.51320.522500	400	400
531000 - Office Supplies		**1,000**	**1,000**
Office Supplies needed for the office	100.04.51320.531000	1,000	1,000
531100 - Postage		**900**	**900**
Postage for mailings	100.04.51320.531100	900	900
531200 - Copies/printing		**2,000**	**2,000**
Copy and Printing Charges	100.04.51320.531200	2,000	2,000

County of Chippewa*
Corp Counsel - Budget Detail
2027 DH Requested Budget

531500 - Maintenance/Service Agreements		**6,500**	**6,500**
Legal Files Case Management Software Licenses and Maintenance ($5,257 through Oct. 2027)	100.04.51320.531500	6,500	6,500
532400 - Memberships & Dues		**2,500**	**2,500**
Membership Dues and Attorney Bar Dues	100.04.51320.532400	2,500	2,500
532900 - Subscriptions		**7,500**	**7,500**
Westlaw Subscription for the County ($6,655 through Sept 2027 - 3rd & final yr of contract)	100.04.51320.532900	7,500	7,500
533000 - Travel		**1,050**	**1,050**
Mileage and Travel for conferences	100.04.51320.533000	1,050	1,050
533500 - Conventions & Meetings		**2,000**	**2,000**
Conferences and Training Costs - Meals, Lodging, Registration	100.04.51320.533500	2,000	2,000
595000 - Expenditure Transfer		**(64,500)**	**(64,500)**
Revenue for Child Support Legal Assistance (28,000); Transfer from Property & Liability Insurance for Admini	100.04.51320.595000	(64,500)	(64,500)
05 - Insurances		**0**	**0**
51931 - Property & Liability Insurance		**0**	**0**
411100 - General Property Taxes		**(372,400)**	**(372,400)**
Tax Levy	100.05.51931.411100	(372,400)	(372,400)
474500 - Property & Liability Ins. Revenues		**(123,731)**	**(123,731)**
Revenue received from departments which is allocated by budget percentage	100.05.51931.474500	(123,731)	(123,731)
484000 - Insurance Recoveries		**(10,000)**	**(10,000)**
Subrogation for damages to County property	100.05.51931.484000	(10,000)	(10,000)
521100 - Insurance Claims Paid		**4,545**	**4,545**
Not Applicable	100.05.51931.521100	4,545	4,545
521101 - Auto Collision Claims Paid		**69,050**	**69,050**
Not Applicable	100.05.51931.521101	69,050	69,050
551000 - Insurance Premiums		**175,523**	**175,523**
Not Applicable	100.05.51931.551000	175,523	175,523
551600 - Comm Crime-Public Official Bond		**7,863**	**7,863**
Coverage for employee dishonesty and public official blanket bond	100.05.51931.551600	7,863	7,863
551700 - Underground Storage Tank Insur		**2,650**	**2,650**
Insurance coverage for underground storage tanks	100.05.51931.551700	2,650	2,650
551800 - Volunteer Insurance		**5,500**	**5,500**
Coverage for county volunteers to cover unpaid incidental medical claims	100.05.51931.551800	5,500	5,500
551900 - Insurance Allocation		**241,000**	**241,000**

County of Chippewa*			
Corp Counsel - Budget Detail			
2027 DH Requested Budget			
Insurance charges for General Fund departments to capture Liability Fund (704) allocation	100.05.51931.551900	241,000	241,000
704 - Self-funded Liability Insuranc		**0**	**0**
05 - Insurances		**0**	**0**
51937 - Self-Funded Liability Insuranc		**0**	**0**
474000 - Revenues From Local Department		**(489,000)**	**(489,000)**
Estimated Revenues from other departments (Funds) for insurance allocation = 248,000; Estim Revs from Ge	704.05.51937.474000	(489,000)	(489,000)
481000 - Interest Income		**(5,000)**	**(5,000)**
Interest Income for WMMIC SIRS Account	704.05.51937.481000	(5,000)	(5,000)
484002 - Dividends		**(35,000)**	**(35,000)**
WMMIC Dividend issued for Capital Investment & Operating Experience	704.05.51937.484002	(35,000)	(35,000)
521100 - Insurance Claims Paid		**122,850**	**122,850**
Estimated Claims Paid	704.05.51937.521100	122,850	122,850
521101 - Auto Collision Claims Paid		**1,000**	**1,000**
Estimated Auto Claims Paid	704.05.51937.521101	1,000	1,000
521200 - Contracted Services		**12,000**	**12,000**
Shredding of confidential items; Specialized services as needed	704.05.51937.521200	12,000	12,000
551000 - Insurance Premiums		**356,650**	**356,650**
Estimated 2027 Liability Insur Premiums = 4-8% ; Estimated 2027 Cyber Liability Insur Premium =(2026 =35	704.05.51937.551000	356,650	356,650
595000 - Expenditure Transfer		**36,500**	**36,500**
36,500 Transfer for administration to Corp Counsel budget (CC 10%, LA 30%)	704.05.51937.595000	36,500	36,500

County of Chippewa*
Corp Counsel - Tax Levy Budget
2027 DH Requested Budget

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(930,886)**	**(931,144)**	**(929,566)**
51320 - Corporation Counsel			
100 - General Fund	(558,486)	(558,744)	(557,166)
Total 51320 - Corporation Counsel	**(558,486)**	**(558,744)**	**(557,166)**
51931 - Property & Liability Insurance			
100 - General Fund	(372,400)	(372,400)	(372,400)
Total 51931 - Property & Liability Insurance	**(372,400)**	**(372,400)**	**(372,400)**
51937 - Self-Funded Liability Insuranc			
704 - Self-funded Liability Insurance	0	0	0
Total 51937 - Self-Funded Liability Insuranc	**0**	**0**	**0**

CRIMINAL JUSTICE SERVICES 2027

The Chippewa County Criminal Justice Coordinating Council (CJCC) was established in 2012 to strengthen collaboration among criminal justice agencies, improve understanding of crime and system challenges, and support more effective resource allocation and system-wide priorities. This coordinated approach has contributed to safer communities, improved outcomes, and reduced harm for residents, victims, and individuals involved in the justice system.

In 2015, Chippewa County was selected as one of six counties to participate in Wisconsin's Evidence-Based Decision-Making Initiative in partnership with the National Institute of Corrections. Through this effort, the county mapped its criminal justice system and identified priority areas for improvement, with pretrial decision-making emerging as a shared focus across all participating counties. In 2018, Chippewa County was chosen as a state pretrial pilot site and received a pretrial grant. Pretrial Services launched in January 2020.

In 2023, the Chippewa County CJCC was selected to join the National Network of Criminal Justice Coordinating Councils (NNCJCC), which connects leaders from 40 jurisdictions to share knowledge, promote best practices, and support the development and sustainability of effective CJCCs. It hi

The Criminal Justice Services (CJS) Division within the Department of Administration was created by county ordinance in January 2020. The CJCC Coordinator became the CJS Director and continues to oversee programs including First Time Offender, THC Diversion, Check Diversion, Recovery Court, Front-End Intervention Treatment, Pretrial Services, Reentry, and drug testing. The Director also serves as the Take a Stand Against Meth Coordinator and works closely with jail programming.

Treatment and Diversion (TAD) Grant:

- The TAD Grant funds the Front-End Intervention Treatment (FIT) Program, a 12–24-month pre-conviction diversion program for non-violent offenders whose criminal behavior is impacted by substance use. FIT diverts participants from criminal charges, incarceration, and probation while they engage in treatment and services. The program requires a cognitive-based curriculum proven to reduce recidivism, along with intensive case management, random drug and alcohol testing, and treatment participation. Since inception, 93 individuals have graduated, with 6 recidivating.
- FIT follows a fee-for-service model. Participants are screened by the Human Services fiscal unit to determine ability to pay.
- **The Diversion Specialist** became a county employee in January 2020 and is responsible for:
  - Case management for 20-25 FIT participants.
  - Conducting intake assessments and screening prospective participants with the multidisciplinary treatment team (Judge, District Attorney, Public Defender, CJS Director, Treatment Provider, law enforcement, probation, Jail Programming Director, Case Manager, and a community member).

- Developing case plans, coordinating treatment referrals, and monitoring program compliance.
- Facilitating evidence-based groups for FIT and Recovery Court, including Moral Reconation Therapy, Living in Balance, Change Readiness, Coping Skills, and Anger Management (added in 2025 and opened to DHS and Probation/Parole).
- Managing the First Time Offender (FTO) Program, which diverts low-risk or first-time offenders at the law-enforcement level. Participants pay a fee or complete an educational session in lieu of charges. These cases bypass the District Attorney and Clerk of Courts. Since mid-2015, FTO has diverted nearly 1,300 individuals and collected more than $26,000 in victim restitution.

- Current TAD Grant Funding: **$119,817**, renewable through 2026 (opens competitively every five years). This year is a competitive year open for new sites to apply.
  - $69,992 supports the Diversion Specialist position.
  - A 40-hour/week CJS Specialist position ($67,056) is partially funded: $27,747 from TAD and $39,309 from county levy.
  - The remaining $22,078 funds drug testing supplies, Sober link monitors, incentives, training, evidence-based curricula, and operating expenses.
- Sustainability of the programs and positions is necessary to continue producing the positive outcomes we have seen thus far along with the ability to capitalize on revenue from Comprehensive Community Services (CCS). Sustainability of the Diversion Specialist and CJS Specialist positions has been an ongoing goal of both past and current Administrations. The second CJS Specialist Position became a county employee in January 2022. The Diversion Specialist is now trained for CCS, which rolled out in the fall of 2024 and may bring revenue into the program.

Pretrial Pilot and JAG grant with the State and National Institute of Corrections (NIC):

- Under the NIC Evidence-Based Decision-Making Phase VI initiative, the state and seven participating counties identified pretrial decision-making as a key system improvement area. These counties were selected for the state's pretrial pilot.
- The pretrial pilot:
  - Uses validated risk assessments to support judicial decisions on release and bond conditions.
  - Establishes consistent parameters for pretrial release and conditions to maximize safety, court appearance, and appropriate supervision.
  - Creates risk-based supervision and response to violation grids.
  - Implements risk-based supervision and violation-response grids.
  - Tracks performance measures and provides ongoing feedback.
  - Conducts sequential bail reviews and monitors the jail pretrial population.
  - Provides supervision for medium- and high-risk individuals; previously, no monitoring existed for these cases.
- Chippewa County received a non-competitive Department of Justice grant through 2022, with renewals planned and continuation expected into the coming years. The current award is **$114,698.** The state has announced that grant funding will phase out by 2028 as DOJ shifts its priorities—consistent with the original project design. Chippewa County has seen positive outcomes as a result of this program resulting in reduced jail usage, less warrants being issued, reduced failure to appear rates and new criminal activity. The pretrial position does the following:

    - $69,040 funds a full-time position that conducts pretrial assessments, facilitates evidence-based groups, performs drug testing and documentation, provides recommendations to the court, monitors bond compliance, and runs criminal history reports.
    - Remaining funds support drug testing supplies, training, office needs, and Sober link equipment.
- Program outcomes include reduced jail usage, fewer warrants, lower failure-to-appear rates, reduced new criminal activity, and earlier treatment referrals. In 2024, the failure-to-appear rate was 12% (88% appeared as required).
- An additional 20 hours per week from the TAD-funded CJS Specialist support pretrial duties.
- The pretrial position became a county employee in September 2019. Sustaining the position beyond grant funding is essential. Stakeholders—including judges, defense counsel, and prosecutors—report strong satisfaction and significant improvements in court appearance rates. During COVID-19, the program supported safe community monitoring for individuals who would not typically have been released.

Federal Recovery Court Enhancement Grant:

- This $428,514 grant was awarded on September 30, 2021. The 2027 budget reflects a reduced request because the grant expires in September 2026. Funding supported residential and treatment services, sober-living rent, peer mentoring, medication-assisted treatment, and transportation.
- The CJS Director has submitted an application for the BJA FY25 Adult Treatment Court Program Grant, a 48-month award anticipated to run from October 2026 through September 2030. If funded, it would support similar services and expand assistance for participants living in sober-living environments.
- **Recovery Court:** Chippewa County's Recovery Court (RC) is a multi-track program serving medium- to high-risk participants. The multi-track model was adopted in 2022. Although the RC began in 2007, it was restructured in 2013 following the formation of the CJCC. The multidisciplinary Recovery Team meets weekly to review progress. The program is highly successful and recognized as a model court. The RC Case Manager is also a CCS Facilitator, working in partnership with DHS—an approach used by only a few courts statewide.

The Recovery Court budget supports two sober-living houses: Hope House and the newly added Serenity House.

- **Hope House** was established through a partnership with the Chippewa County Housing Authority and provides sober living for up to three participants at a minimal fee. Since opening in early 2019, it has served more than 30 individuals.
- **Serenity House** operates under a lease with a local landlord willing to collaborate with CJS. Participants contribute a larger share of rent. CJS manages daily operations of both homes in partnership with law enforcement.
- The Recovery Court budget also funds drug testing and monitoring, along with required training and education for team members. CJS additionally provides drug testing for DHS consumers and FoodShare participants.

Take a Stand Against Meth Campaign (TASAM):

- In recent years, the CJS Director and system partners have worked collaboratively to raise community awareness about the methamphetamine epidemic. Seven town hall meetings were held throughout the county in 2019, followed by five additional sessions in 2022–2023.
- Working with multiple community stakeholders, a Core Team and six task-force groups were established to address the methamphetamine crisis. These innovation teams represent the Business, Law Enforcement, Faith, Education, Service Organization, and Health and Wellness sectors. The Take a Stand Against Meth (TASAM) campaign maintains active social media accounts and a volunteer-managed website (www.takeastandagainstmeth.org). The campaign has since transitioned into a broader prevention and education initiative under the CJCC. Ongoing efforts include hosting town hall meetings and partnering with Crime Stoppers to provide resources and education at community events. The campaign also participates in the Northwoods Coalition and collaborates with the Chippewa County Healthy Communities Committee coordinated by Public Health. The TASAM committee currently meets on an as-needed basis.

Crime Prevention Funding Board:

- This board meets twice annually to distribute funds collected from individuals convicted of misdemeanor and felony offenses. These funds are awarded as grants to eligible non-profit organizations. The CJS Director oversees the grant-making process, and the associated funds are managed within the CJS budget. In 2025, $6,000 was awarded, and in 2026, $7,400 was distributed.

Jail Programming and Reentry:

- The CJS Director continues to partner with the jail to expand the use of evidence-based programming. A reentry program was launched at the end of 2023 to support individuals transitioning back into the community. The program provides essential items such as backpacks, hygiene kits, clothing, ride vouchers, hotel vouchers, phone minutes, and other resources that promote successful reintegration. This initiative is delivered in collaboration with UW-Extension and community partners. A Community Foundation Grant and designated opioid funds help support these efforts.

Partnerships and Committees: The CJS Director sits on the following committees or work groups

- Overdose Fatality Review
- National Network of Criminal Justice Collaborating Counsels
- Chippewa County Healthy Communities Committee
- State Pretrial Pilot Workgroup
- Northwoods Coalition (TASAM)

Chippewa County Crime Stoppers:

- Formed as a result of the TASAM campaign. The CJS Director recruited members, who formed a non-profit board and assisted with gaining non-profit status. Crime Stoppers works in partnership with law enforcement liaisons to provide an anonymous tip reporting platform with the ability to earn rewards. The CJS Director provides facilitation to CCCS but is not a voting member.

Grants:
In addition to the responsibilities outlined above, the CJS Director writes and monitors grants for other county departments when appropriate. Through the Statewide Crisis Intervention Program (SCIP) County Responses and Harm Reduction Grant, the county purchased a portable crisis-response simulator in partnership with CJS, seven law-enforcement jurisdictions, the Department of Corrections Probation and Parole, three DOC institutions, and Crime Stoppers.

The CJS budget includes levy support for a full-time CJS Director, a full-time Recovery Court Case Manager, a portion of the Diversion Specialist position, an LTE Support Professional (15 hours per week) for drug testing, and 20 hours of the CJS Specialist position. Additional revenue comes from CCS-generated Medicaid reimbursement, State Aid from the TAD and Pretrial grants, and fee-for-service programs. The First Time Offender, THC Diversion, and Check Diversion programs also generate revenue.

The CJS Director oversees all programs and supports ongoing grant compliance. TAD funding is expected to continue contingent on strong outcomes, while the pretrial grant is scheduled to end in 2028. CJS has not requested additional levy funding beyond standard wage and benefit increases since its inception, with all programs historically supported through grants. Long-term sustainability will require continued development of alternative revenue streams.

These programs provide substantial benefits across multiple county departments by reducing case processing demands, diverting individuals from the criminal justice system, and lowering probation, jail, and prison populations. The First Time Offender Program maintains success rates in the 80 percent range. Of 92 FIT graduates, only six have recidivated. Recovery Court maintains a 21 percent recidivism rate among graduates, meaning 79 percent remain successful three years after completion. The programs also directly address the county’s methamphetamine epidemic, one of Chippewa County’s most significant challenges.

Chippewa County CJS is frequently consulted by other Wisconsin counties and serves as a model for similar programs statewide. Staff have also been invited to present at national conferences to highlight the program’s successes.

Priorities
1. Sustain the Pretrial Program beyond 2028.
2. Ensure long-term sustainability of the Front-End Intervention Treatment (FIT) and First Time Offender programs and staffing.
3. Increase LTE Position to add Administrative Support to CJS Department.
4. Expand reentry services and evidence-based jail programming.

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County of Chippewa*						
Criminal Justice Services - Budget Summary						
2027 DH Requested Budget						
Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**(91,213)**	**0**	**(154,029)**	**0**	0
100 - General Fund	**0**	**(89,807)**	**0**	**(158,061)**	**0**	**0**
51250 - CJS Division	**0**	**(93,871)**	**0**	**(158,061)**	**0**	**0**
Revenue	**-842,709**	**(922,815)**	**(880,291)**	**(574,946)**	**(880,031)**	**(765,041)**
411100 - General Property Taxes	-417,892	(417,892)	(455,474)	(455,474)	(455,474)	(467,526)
435106 - State Aid - CJS	-361,817	(397,808)	(361,817)	(106,976)	(361,817)	(234,515)
435110 - Medicaid Revenue - CJS	-30,000	(17,369)	(30,000)	0	(29,740)	(30,000)
461450 - First Time Offender Fees	-33,000	(89,746)	(33,000)	(12,496)	(33,000)	(33,000)
Expense	**842,709**	**828,944**	**880,291**	**416,886**	**880,031**	**765,041**
511100 - Salaries And Wages	376,994	375,439	395,004	179,527	395,004	399,838
514100 - Per Diem/Mileage - Committee	200	0	200	0	200	200
515000 - Fringe Benefits	65,362	65,064	71,746	32,105	71,746	73,574
515400 - Health Insurance Benefit	111,996	97,241	125,184	74,340	125,184	131,712
521200 - Contracted Services	2,690	27,790	2,690	836	2,690	2,809
521252 - Pretrial Grant Expenditures	23,961	27,698	23,961	6,531	23,961	28,866
521260 - Contracted Services - TAD	39,656	17,201	39,656	9,633	39,656	24,589
521270 - Contracted Services - Drug Ct	168,239	178,840	168,239	98,611	168,239	57,725
522300 - Cell Phone Costs	240	393	240	258	480	240
522500 - Telephone	500	0	500	0	0	500
531000 - Office Supplies	1,000	1,425	1,000	752	1,000	1,000
531060 - Office Supplies - TAD	18,741	12,668	18,741	9,770	18,741	14,702
531070 - Office Supplies - Drug Court	2,760	2,085	2,760	364	2,760	2,760
531100 - Postage	100	124	100	46	100	100
531200 - Copies/printing	500	614	500	83	500	500
531400 - Equipment < $10,000	2,500	164	2,500	0	2,500	2,500
531500 - Maintenance/Service Agreements	5,771	510	5,771	143	5,771	5,240
533000 - Travel	2,000	2,217	2,000	63	2,000	2,000
533060 - Travel/Training - TAD	4,999	5,741	4,999	517	4,999	1,686
533070 - Travel/Training - Drug Court	8,000	10,060	8,000	1,874	8,000	8,000

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
533500 - Conventions & Meetings	6,500	3,672	6,500	1,433	6,500	6,500
51251 - CJS Division Spec Funds	**0**	**4,064**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**(6,251)**
485100 - Meth Campaign Donations	0	0	0	0	0	(6,251)
Expense	**0**	**4,064**	**0**	**0**	**0**	**6,251**
521275 - Meth Campaign Expenses	0	4,064	0	0	0	6,251
212 - Crime Prevention Board Fund	**0**	**(1,406)**	**0**	**4,031**	**0**	**0**
51255 - Crime Prevention Board	**0**	**(1,406)**	**0**	**4,031**	**0**	**0**
Revenue	**-4,000**	**(7,406)**	**(4,000)**	**4,031**	**(4,000)**	**(6,000)**
461453 - Crime Prevention Revenues	-4,000	(7,406)	(4,000)	4,031	(4,000)	(6,000)
Expense	**4,000**	**6,000**	**4,000**	**0**	**4,000**	**6,000**
570050 - Crime Prevention Funds Granted	4,000	6,000	4,000	0	4,000	6,000

County of Chippewa*			
Criminal Justice Services - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
04 - Department of Administration		**0**	**0**
51250 - CJS Division		**0**	**0**
411100 - General Property Taxes		**(467,526)**	**(467,526)**
General Property Taxes	100.04.51250.411100	(467,526)	(467,526)
435106 - State Aid - CJS		**(234,515)**	**(234,515)**
Pretrial Grant	100.04.51250.435106	(114,698)	(114,698)
TAD Grant	100.04.51250.435106	(119,817)	(119,817)
435110 - Medicaid Revenue - CJS		**(30,000)**	**(30,000)**
CCS Revenue	100.04.51250.435110	(30,000)	(30,000)
461450 - First Time Offender Fees		**(33,000)**	**(33,000)**
Diversion Program Fees (FTO, Check Diversion, THC Diversion)	100.04.51250.461450	(33,000)	(33,000)
511100 - Salaries And Wages		**399,838**	**399,838**
Per PBB	100.04.51250.511100	399,838	399,838
514100 - Per Diem/Mileage - Committee		**200**	**200**
Per Diem/Mileage Committee	100.04.51250.514100	200	200
515000 - Fringe Benefits		**73,574**	**73,574**
Fringe Benefits	100.04.51250.515000	73,574	73,574
515400 - Health Insurance Benefit		**131,712**	**131,712**
Health Insurance Benefit	100.04.51250.515400	131,712	131,712
521200 - Contracted Services		**2,809**	**2,809**
Contracted Services CJSS/CJS	100.04.51250.521200	2,809	2,809
521252 - Pretrial Grant Expenditures		**28,866**	**28,866**
Pretrial Drug Testing Supplies	100.04.51250.521252	22,000	22,000
Supplies, Cell Phone, Hotel Stays, Hygiene Kits	100.04.51250.521252	3,200	3,200

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Training 2 CJS Specialists	100.04.51250.521252	3,666	3,666
521260 - Contracted Services - TAD		**24,589**	**24,589**
Transportation	100.04.51250.521260	5,082	5,082
Treatment/Residential Placement	100.04.51250.521260	19,507	19,507
521270 - Contracted Services - Drug Ct		**57,725**	**57,725**
Drug Testing Supplies (soberlink, UAs, Swabs, PBTs)	100.04.51250.521270	14,625	14,625
Residential Placement, Treatment	100.04.51250.521270	23,100	23,100
Sober Living House - Rent, Supplies, Wifi	100.04.51250.521270	20,000	20,000
522300 - Cell Phone Costs		**240**	**240**
RC Cell Phone	100.04.51250.522300	240	240
522500 - Telephone		**500**	**500**
CJS Telephones	100.04.51250.522500	500	500
531000 - Office Supplies		**1,000**	**1,000**
CJS Office Supplies	100.04.51250.531000	1,000	1,000
531060 - Office Supplies - TAD		**14,702**	**14,702**
Drug Testing Supplies (soberlink, UAs, Sweat Patches, PBTs)	100.04.51250.531060	10,450	10,450
EB Materials for Groups	100.04.51250.531060	2,500	2,500
Paper, Stationary, Supplies, Minutes/Cell Phones for Participants	100.04.51250.531060	752	752
Rewards/Incentives	100.04.51250.531060	1,000	1,000
531070 - Office Supplies - Drug Court		**2,760**	**2,760**
Drug Court Supplies	100.04.51250.531070	2,760	2,760
531100 - Postage		**100**	**100**
Postage	100.04.51250.531100	100	100
531200 - Copies/printing		**500**	**500**
Printing	100.04.51250.531200	500	500
531400 - Equipment < $10,000		**2,500**	**2,500**
CJS Equipment	100.04.51250.531400	2,500	2,500
531500 - Maintenance/Service Agreements		**5,240**	**5,240**
Web Based Subscriptions - Automon, Adobe, NCIC Access	100.04.51250.531500	5,240	5,240
533000 - Travel		**2,000**	**2,000**
CJS Mileage/Travel	100.04.51250.533000	2,000	2,000

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
533060 - Travel/Training - TAD		**1,686**	**1,686**
Diversion/Pretrial Training	100.04.51250.533060	1,686	1,686
533070 - Travel/Training - Drug Court		**8,000**	**8,000**
Ongoing Training Recovery Team	100.04.51250.533070	8,000	8,000
533500 - Conventions & Meetings		**6,500**	**6,500**
CJCC and CJS Trainings	100.04.51250.533500	6,500	6,500
51251 - CJS Division Spec Funds		**0**	**0**
485100 - Meth Campaign Donations		**(6,251)**	**(6,251)**
Meth Campaign Donations	100.04.51251.485100	(6,251)	(6,251)
521275 - Meth Campaign Expenses		**6,251**	**6,251**
Meth Campaign Expenses	100.04.51251.521275	6,251	6,251
212 - Crime Prevention Board Fund		**0**	**0**
03 - General County		**0**	**0**
51255 - Crime Prevention Board		**0**	**0**
461453 - Crime Prevention Revenues		**(6,000)**	**(6,000)**
Crime Prevention Reenues	212.03.51255.461453	(6,000)	(6,000)
570050 - Crime Prevention Funds Granted		**6,000**	**6,000**
Crime Prevention Funds Granted	212.03.51255.570050	6,000	6,000

County of Chippewa*
Criminal Justice Services - Tax Levy Budget
2027 DH Requested Budget

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(417,892)**	**(455,474)**	**(467,526)**
51250 - CJS Division			
100 - General Fund	(417,892)	(455,474)	(467,526)
Total 51250 - CJS Division	**(417,892)**	**(455,474)**	**(467,526)**

*Report Contains Filters

Finance 2027 DH Requested Budgets Synopsis for Executive Committee

General Revenues

- All the State Aid numbers reflect the 2026 budget amounts. Typically, we will receive the new estimates while completing the CA Proposed budget. Then these numbers are updated in the CA Proposed budget step.

Property Tax Offset

- This account is exactly the amount of the Property Tax Credit on Fund 230 budget. It shows the transfer in from sales tax and the negative amount to the overall property tax levy.

Northern WI State Fair

- This is a contracted amount for 2024-2026. New contract in 2027.

Finance

- The levy only increased by the net PCR increases from 2026 budget.
- Maintenance/Service Agreements continue to increase by 5-7% annually.

Independent Auditing

- No changes in this budget for 2027.

Special Accounting

- No changes in this budget for 2027.

Budget Adjustments

- $225,000 matches the amount for the resolution for the Across the Board salary increases for all employee excluding WPPA, County Administrator and Elected Officials.

Housing Authority Commission

- No Change. This is the account where Housing Authority is reimbursed for per diems and mileage for the Housing Authority Commission they originally paid for.

Fund 213 – CDBG (Community Development Block Grants)

- The Chippewa County CDBG budget is only an estimated amount of loan repayment revenue, which will be sent to the state.
- Increased the Regions CDBG budget due to how the grant funding is planned/processed with the 1st year being 1,500,000 and the 2nd year being 1,000,000. 2027 is the 1st year of the grant.

Fund 230 – Sales Tax

- The County Sales Tax Revenues are the actual 2025 revenues as required per Ordinance.
- Transfer Out – Property Tax outlined below:

592900 - Transfer Out - For Property Ta		**3,939,052**	**3,939,052**
12/2025 CPI index 2.7% (3,835,494 x 2.7% = 103,558)	230.03.59305.592900	103,558	103,558
2026 Budget Property Tax Credit	230.03.59305.592900	3,835,494	3,835,494

- The rest of the accounts are amounts based on resolutions approved by County Board in June along with the CIP Plan.

Fund 233 – Opioid Abatement Account

- This fund is similar to the Sales Tax Fund where the funds are not approved to be utilized until the next budget.
- The projects listed are the projects the County Administrator has allowed the Department Heads to move on to the Policy Committee for review.

Fund 705 – Section 125 Payroll Deductions

- No changes for 2027.

County of Chippewa*
Finance (Executive Committee) - Budget Summary
2027 DH Requested Budget

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**1,378,881**	**0**	**10,388,537**	**(229,988)**	**(0)**
100 - General Fund	**0**	**598,963**	**0**	**3,113,808**	**(25,496)**	**0**
03 - General County	**0**	**825,060**	**0**	**3,571,187**	**(35,745)**	**0**
51405 - General Revenues	**0**	**825,060**	**0**	**3,571,187**	**(35,745)**	**0**
Revenue	**(500)**	**(2,508,685)**	**(500)**	**3,571,185**	**(36,245)**	**(500)**
411100 - General Property Taxes	3,857,322	3,857,322	3,946,409	3,946,409	3,946,409	3,946,409
411110 - Payments In Lieu Of Taxes	(29,000)	(24,824)	(29,000)	(30,922)	(30,922)	(29,000)
411120 - Return Of Tax Increment Dist T	0	(174,524)	0	0	0	0
411500 - Forest Crop Taxes	(30,000)	(35,335)	(30,000)	(34,850)	(34,849)	(30,000)
412200 - County Sales Tax Revenue	(140)	(197)	(140)	(136)	(140)	(140)
434100 - State Shared Taxes	(3,358,378)	(3,373,848)	(3,421,840)	0	(3,421,840)	(3,421,840)
436400 - State Aid - Personal Property	(263,418)	(263,418)	(263,418)	(263,418)	(263,418)	(263,418)
436500 - State Aid-Computer Prsnl Prope	(105,886)	(131,511)	(131,511)	0	(131,511)	(131,511)
461001 - Anniversary Book Revenues	0	0	0	0	0	0
474040 - Rebates	0	(1,678)	0	0	0	0
481000 - Interest Income	(70,000)	(73,744)	(70,000)	(15,923)	(70,000)	(70,000)
482010 - Rental/Lease Income	0	0	0	0	0	0
483010 - Sale Of County Property	(500)	(197,769)	(500)	(1,166)	(1,166)	(500)
483030 - Tax Deed Sale Proceeds-Type B	0	(13,154)	0	(24,181)	(24,181)	0
489000 - Sundry Department Revenues	(500)	(117)	(500)	(4,627)	(4,627)	(500)
489100 - Refund Of Prior Years Expenses	0	0	0	0	0	0
492109 - Transfer In - General Fund	0	0	0	0	0	0
492999 - Transfer In - Other Funds	0	(2,075,889)	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**500**	**3,333,746**	**500**	**1**	**500**	**500**
531900 - Sundry/Miscellaneous	500	116	500	1	500	500
532603 - Surplus Sales Expense	0	0	0	0	0	0
592999 - Transfer Out	0	3,333,630	0	0	0	0

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
595000 - Expenditure Transfer	0	0	0	0	0	0
54106 - Property Tax Offset	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	3,562,190	3,562,190	3,835,494	3,835,494	3,835,494	3,939,052
492909 - Transfer In - Sales Tax Fund	(3,562,190)	(3,562,190)	(3,835,494)	(3,835,494)	(3,835,494)	(3,939,052)
492999 - Transfer In - Other Funds	0	0	0	0	0	0
55725 - Northern WI State Fair	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**(54,000)**	**(54,000)**	**(54,000)**	**(54,000)**	**(54,000)**	**(54,000)**
411100 - General Property Taxes	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Expense	**54,000**	**54,000**	**54,000**	**54,000**	**54,000**	**54,000**
579102 - Fair Contract	54,000	54,000	54,000	54,000	54,000	54,000
59999 - Contingency Fund Expenditures	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0
04 - Department of Administration	**0**	**(225,324)**	**0**	**(456,228)**	**10,249**	**0**
51510 - Finance	**0**	**9,595**	**0**	**(192,818)**	**10,249**	**0**
Revenue	**(441,574)**	**(441,574)**	**(457,623)**	**(457,623)**	**(457,623)**	**(476,081)**
411100 - General Property Taxes	(441,574)	(441,574)	(457,623)	(457,623)	(457,623)	(476,081)
435550 - State Aid-COVID	0	0	0	0	0	0
473500 - Revenue From RWC	0	0	0	0	0	0
Expense	**441,574**	**451,169**	**457,623**	**264,805**	**467,872**	**476,081**
511100 - Salaries And Wages	267,654	291,635	276,588	127,286	276,588	280,727
511200 - Overtime	0	0	0	0	0	0
515000 - Fringe Benefits	49,382	47,861	51,169	23,241	51,169	52,636
515400 - Health Insurance Benefit	75,672	68,934	81,000	53,277	81,000	93,852
515700 - Education/training	0	0	0	0	0	0
521200 - Contracted Services	24,045	23,642	15,744	18,355	29,306	16,450
521218 - Contracted Services-Direct Dep	1,300	882	1,300	275	1,000	800

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
522300 - Cell Phone Costs	450	202	450	0	0	450
522500 - Telephone	325	298	325	203	325	325
531000 - Office Supplies	2,741	374	1,500	57	1,000	800
531019 - COVID-19 Expenses	0	0	0	0	0	0
531200 - Copies/printing	2,500	2,836	2,500	603	1,000	1,200
531400 - Equipment < $10,000	0	0	0	0	0	0
531500 - Maintenance/Service Agreements	31,455	6,049	40,997	39,505	40,997	42,824
532400 - Memberships & Dues	925	925	925	1,362	1,362	1,375
532900 - Subscriptions	0	0	0	0	0	0
533000 - Travel	1,500	0	1,500	153	500	1,217
533500 - Conventions & Meetings	3,000	759	3,000	488	3,000	2,800
553300 - Leased Equipment - Principal	0	0	0	0	0	0
553500 - SBITAs - Principal	0	26,148	0	0	0	0
562200 - Interest - Leases	0	0	0	0	0	0
562250 - Interest - SBITAs	0	0	0	0	0	0
581000 - Capital Equipment > $10,000	0	0	0	0	0	0
595000 - Expenditure Transfer	(19,375)	(19,375)	(19,375)	0	(19,375)	(19,375)
51512 - Independent Auditing	**0**	**(7,819)**	**0**	**(28,411)**	**0**	**0**
Revenue	**(37,061)**	**(37,061)**	**(37,061)**	**(37,061)**	**(37,061)**	**(37,061)**
411100 - General Property Taxes	(37,061)	(37,061)	(37,061)	(37,061)	(37,061)	(37,061)
Expense	**37,061**	**29,242**	**37,061**	**8,651**	**37,061**	**37,061**
521300 - Accounting & Auditing Services	37,061	29,242	37,061	8,651	37,061	37,061
595000 - Expenditure Transfer	0	0	0	0	0	0
51513 - Special Accounting	**0**	**(2,100)**	**0**	**(10,000)**	**0**	**0**
Revenue	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**
411100 - General Property Taxes	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Expense	**10,000**	**7,900**	**10,000**	**0**	**10,000**	**10,000**
521301 - Indirect Costs	10,000	7,900	10,000	0	10,000	10,000
59810 - Budget Adjustments To General	**0**	**(225,000)**	**0**	**(225,000)**	**0**	**0**
Revenue	**(225,000)**	**(225,000)**	**(225,000)**	**(225,000)**	**(225,000)**	**(225,000)**
411100 - General Property Taxes	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)
Expense	**225,000**	**0**	**225,000**	**0**	**225,000**	**225,000**
511100 - Salaries And Wages	225,000	0	225,000	0	225,000	225,000

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
595000 - Expenditure Transfer	0	0	0	0	0	0
42 - Housing Authority	**0**	**(773)**	**0**	**(1,150)**	**0**	**0**
56510 - Housing Authority	**0**	**(773)**	**0**	**(1,150)**	**0**	**0**
Revenue	**(1,150)**	**(1,150)**	**(1,150)**	**(1,150)**	**(1,150)**	**(1,150)**
411100 - General Property Taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)
Expense	**1,150**	**377**	**1,150**	**0**	**1,150**	**1,150**
530000 - Program Expenditures	1,150	377	1,150	0	1,150	1,150
539003 - Vision Program Expenditures	0	0	0	0	0	0
213 - Housing CDBG Revolving Loans	**0**	**106,508**	**0**	**(130,931)**	**(18,524)**	**0**
42 - Housing Authority	**0**	**106,508**	**0**	**(130,931)**	**(18,524)**	**0**
56511 - Housing CDBG - Chippewa Co	**0**	**36,598**	**0**	**(69,164)**	**(18,500)**	**0**
Revenue	**(136,000)**	**(103,554)**	**(156,000)**	**(69,843)**	**(100,000)**	**(100,000)**
435115 - State Aid - Housing Authority	0	0	0	0	0	0
481000 - Interest Income	0	0	0	0	0	0
486009 - Principal Pay - Install Loans	0	0	0	0	0	0
486010 - Loan Principal Payment	(135,000)	(103,013)	(155,000)	(69,843)	(100,000)	(100,000)
486020 - Loan Interest Income	(1,000)	(541)	(1,000)	0	0	0
Expense	**136,000**	**140,152**	**156,000**	**679**	**81,500**	**100,000**
521249 - Administration Exp of CDBG	25,000	(11,406)	15,000	349	500	0
530000 - Program Expenditures	86,000	142,748	138,500	(530)	80,000	100,000
571200 - CDBG Granted Relief	25,000	8,810	2,500	860	1,000	0
56512 - Housing CDBG - Regional 2013	**0**	**69,910**	**0**	**(61,767)**	**(24)**	**0**
Revenue	**(1,900,150)**	**(1,611,805)**	**(1,400,150)**	**(1,012,512)**	**(1,400,174)**	**(1,900,150)**
435115 - State Aid - Housing Authority	(1,500,000)	(1,188,670)	(1,000,000)	(987,010)	(1,000,000)	(1,500,000)
481000 - Interest Income	0	0	0	(24)	(24)	0
486010 - Loan Principal Payment	(400,000)	(409,141)	(400,000)	(25,460)	(400,000)	(400,000)
486020 - Loan Interest Income	(150)	(13,994)	(150)	(18)	(150)	(150)
Expense	**1,900,150**	**1,681,715**	**1,400,150**	**950,745**	**1,400,150**	**1,900,150**
521249 - Administration Exp of CDBG	275,150	163,339	224,275	35,273	224,275	275,150
530000 - Program Expenditures	1,180,000	1,335,121	744,725	719,561	744,725	1,279,650
571200 - CDBG Granted Relief	445,000	183,255	431,150	195,911	431,150	345,350
56515 - Barron Habitat for Humanity	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
435115 - State Aid - Housing Authority	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
521249 - Administration Exp of CDBG	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
230 - Sales Tax Property Tax Relief	**0**	**825,050**	**0**	**7,484,384**	**(95,727)**	**0**
03 - General County	**0**	**825,050**	**0**	**7,484,384**	**(95,727)**	**0**
59305 - Sales Tax Property Tax Relief	**0**	**825,050**	**0**	**7,484,384**	**(95,727)**	**0**
Revenue	**(10,202,130)**	**(9,377,080)**	**(10,448,562)**	**(2,964,178)**	**(10,544,289)**	**(9,934,917)**
411100 - General Property Taxes	0	0	0	0	0	0
412200 - County Sales Tax Revenue	(8,570,478)	(9,111,976)	(8,779,741)	(2,914,810)	(8,779,741)	(9,111,976)
481000 - Interest Income	(3,009)	(265,104)	(3,009)	(49,368)	(98,736)	(3,009)
492109 - Transfer In - General Fund	0	0	0	0	0	0
492999 - Transfer In - Other Funds	0	0	0	0	0	0
493000 - Fund Balance Applied	(1,628,643)	0	(1,665,812)	0	(1,665,812)	(819,932)
Expense	**10,202,130**	**10,202,130**	**10,448,562**	**10,448,562**	**10,448,562**	**9,934,917**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
592900 - Transfer Out - For Property Ta	3,562,190	3,562,190	3,835,494	3,835,494	3,835,494	3,939,052
592901 - Transfer Out-Highway Fund	1,800,000	1,800,000	2,800,000	2,800,000	2,800,000	2,700,000
592902 - Transfer Out-Facilities Proj	1,650,000	1,650,000	700,000	700,000	700,000	315,000
592903 - Transfer Out-Quality of Life F	0	0	0	0	0	0
592904 - Transfer Out-L/C Stewardship F	0	0	0	0	0	0
592905 - Transfer Out-Old Abe Trail Pro	0	0	0	0	0	0
592906 - Transfer Out-Sheriff Capital I	560,000	560,000	330,000	330,000	330,000	364,850
592907 - Transfer Out-Debt Svc Fd 306-V	0	0	0	0	0	0
592908 - Transfer Out-Park Improvement	0	0	0	0	0	60,000
592909 - Transfer Out-Debt Service Fund	0	0	0	0	0	0
592910 - Transfer Out - Debt Service Fu	2,097,050	2,097,050	2,105,178	2,105,178	2,105,178	1,788,125
592911 - TransferOut - 9/15/02 Refund S	0	0	0	0	0	0
592912 - Transfer Out - Computer Pool F	100,000	100,000	245,000	245,000	245,000	245,000
592913 - Transfer Out - Vehicle Pool Fu	300,000	300,000	300,000	300,000	300,000	340,000
592914 - Transfer Out - Airport Debt/Co	132,890	132,890	132,890	132,890	132,890	132,890
592915 - Transfer Out - ADRC	0	0	0	0	0	0
592916 - Transfer Out - County Clerk	0	0	0	0	0	0

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
592917 - Transfer Out - Clerk of Courts	0	0	0	0	0	0
592918 - Transfer Out-Roads & Flowages	0	0	0	0	0	0
592919 - Transfer-Courthouse Security	0	0	0	0	0	50,000
592920 - Transfer-Radio Sys Replacement	0	0	0	0	0	0
592921 - Transfer Out-Sheriff Equip	0	0	0	0	0	0
592922 - Transfer Out-911 Room/Dispatch	0	0	0	0	0	0
592923 - Transfer Out-Campus Flooring	0	0	0	0	0	0
592924 - Transfer Out-Tuckpointing	0	0	0	0	0	0
592925 - Transfer Out-Mobile Command Ct	0	0	0	0	0	0
592926 - Transfer Out-Treas Software	0	0	0	0	0	0
592927 - Transfer Out-Ct Comm/Jury Room	0	0	0	0	0	0
592928 - Transfer Out-Cthse Fire System	0	0	0	0	0	0
592929 - Transfer Out-911 Phone System	0	0	0	0	0	0
592930 - Transfer Out-Jail Cameras & DV	0	0	0	0	0	0
592931 - Transfer Out-RMS/CAD/Software	0	0	0	0	0	0
592932 - Transfer Out-Vital Records Con	0	0	0	0	0	0
592933 - Transfer Out-Election Equip	0	0	0	0	0	0
592934 - Transfer Out-Sound & Video Equ	0	0	0	0	0	0
592935 - Transfer Out-Jail Washer/Dryer	0	0	0	0	0	0
592936 - Transfer Out-LCFM	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0
233 - Opioid Abatement Account	**0**	**(139,858)**	**0**	**(12,001)**	**(90,241)**	**(0)**
03 - General County	**0**	**(139,858)**	**0**	**(12,001)**	**(90,241)**	**(0)**
56731 - Opioid Abatement Account	**0**	**(139,858)**	**0**	**(12,001)**	**(90,241)**	**(0)**
Revenue	**(110,000)**	**(234,734)**	**(137,432)**	**(54,348)**	**(227,673)**	**(161,432)**
481000 - Interest Income	0	(34,926)	0	(13,608)	(32,500)	0
484010 - Opioid Abatement Revenues	(71,450)	(199,808)	(137,432)	(40,740)	(195,173)	(161,432)
493000 - Fund Balance Applied	(38,550)	0	0	0	0	0
Expense	**110,000**	**94,876**	**137,432**	**42,347**	**137,432**	**161,432**
521200 - Contracted Services	0	0	0	0	0	0
521226 - AODA Services	28,600	26,320	29,432	8,120	29,432	29,432
521229 - Peer Counseling	36,400	36,400	46,000	16,543	46,000	50,000
521238 - Reentry Services	5,000	7,138	7,000	1,809	7,000	7,000

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
521280 - Overdose Fatality Review	20,000	20,307	35,000	7,833	35,000	45,000
530000 - Program Expenditures	10,000	0	10,000	4,008	10,000	20,000
533500 - Conventions & Meetings	10,000	4,711	10,000	4,035	10,000	10,000
534205 - Fentanyl Rated Supplies	0	0	0	0	0	0
534250 - Drug Deactivation Kits	0	0	0	0	0	0
235 - American Rescue Funds	**0**	**0**	**0**	**0**	**0**	**0**
03 - General County	**0**	**0**	**0**	**0**	**0**	**0**
56730 - American Rescue Plan Funds	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
433000 - Federal Grants	0	0	0	0	0	0
462100 - Miscellaneous Revenues	0	0	0	0	0	0
481000 - Interest Income	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
511100 - Salaries And Wages	0	0	0	0	0	0
515000 - Fringe Benefits	0	0	0	0	0	0
521200 - Contracted Services	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
530020 - Public Firearms Range	0	0	0	0	0	0
530021 - Contaminate Mitigation Wells	0	0	0	0	0	0
571400 - BB Contr-24/7 Res 20-21	0	0	0	0	0	0
571401 - BB Contr-Ntera Res 21-21	0	0	0	0	0	0
571402 - BB Contr-BTC Res 22-21	0	0	0	0	0	0
571403 - BB Contr-BTC Res 4-23	0	0	0	0	0	0
571404 - BB Contr-Ntera Res 5-23	0	0	0	0	0	0
571409 - CVIC Conf Room Res 49-22	0	0	0	0	0	0
581080 - Radio Replacements-Sh Dept	0	0	0	0	0	0
581350 - Otter Lake Bathroom/Showers	0	0	0	0	0	0
581351 - Pine Point Bathroom/Well	0	0	0	0	0	0
581352 - Picnic Tables for Parks	0	0	0	0	0	0
581353 - Firewood Dispensers	0	0	0	0	0	0
599993 - Road Improvements	0	0	0	0	0	0
705 - Section 125 Payroll Deduction	**0**	**(11,782)**	**0**	**(66,723)**	**0**	**0**

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
04 - Department of Administration	**0**	**0**	**0**	**0**	**0**	**0**
51939 - Section 125 Payroll Deduction	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
474020 - Rev from Employees/Plan Change	0	0	0	0	0	0
492109 - Transfer In - General Fund	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
521102 - Section 125 Claims Paid	0	0	0	0	0	0
521900 - Administration Expense	0	0	0	0	0	0
05 - Insurances	**0**	**(11,782)**	**0**	**(66,723)**	**0**	**0**
51939 - Section 125 Payroll Deduction	**0**	**(11,782)**	**0**	**(66,723)**	**0**	**0**
Revenue	**(326,000)**	**(327,337)**	**(326,000)**	**(166,932)**	**(326,000)**	**(326,000)**
411100 - General Property Taxes	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
474020 - Rev from Employees/Plan Change	(320,000)	(321,337)	(320,000)	(160,932)	(320,000)	(320,000)
492109 - Transfer In - General Fund	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**326,000**	**315,556**	**326,000**	**100,209**	**326,000**	**326,000**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
521102 - Section 125 Claims Paid	320,000	308,382	320,000	95,951	320,000	320,000
521900 - Administration Expense	6,000	7,174	6,000	4,258	6,000	6,000

County of Chippewa*			
Finance (Executive Committee) - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**(0)**	**(0)**
100 - General Fund		**0**	**0**
03 - General County		**0**	**0**
51405 - General Revenues		**0**	**0**
411100 - General Property Taxes		**3,946,409**	**3,946,409**
Property Tax Levy	100.03.51405.411100	3,946,409	3,946,409
411110 - Payments In Lieu Of Taxes		**(29,000)**	**(29,000)**
Payments made instead of Property Taxes for State and Federal owned properties	100.03.51405.411110	(29,000)	(29,000)
411500 - Forest Crop Taxes		**(30,000)**	**(30,000)**
Counties Share of the Managed Forest Crop	100.03.51405.411500	(30,000)	(30,000)
412200 - County Sales Tax Revenue		**(140)**	**(140)**
Discount received for the mntly submission of hte slaes tax collected by county	100.03.51405.412200	(140)	(140)
434100 - State Shared Taxes		**(3,421,840)**	**(3,421,840)**
Estimated County and Municipal Aid from State (Before any bill adoptions)	100.03.51405.434100	(1,313,204)	(1,313,204)
Estimated Supplementary County & Municipal Aid from State	100.03.51405.434100	(784,660)	(784,660)
Estimated Utility Aid from State	100.03.51405.434100	(1,323,976)	(1,323,976)
436400 - State Aid - Personal Property		**(263,418)**	**(263,418)**
Estimated waiting for confirmation	100.03.51405.436400	(263,418)	(263,418)
436500 - State Aid-Computer Prsnl Prope		**(131,511)**	**(131,511)**
Estimated waiting for confirmation from state	100.03.51405.436500	(131,511)	(131,511)
481000 - Interest Income		**(70,000)**	**(70,000)**
Rebate with US Bank PCard program	100.03.51405.481000	(70,000)	(70,000)
483010 - Sale Of County Property		**(500)**	**(500)**
Sale of county property	100.03.51405.483010	(500)	(500)
489000 - Sundry Department Revenues		**(500)**	**(500)**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Miscellaneous revenues	100.03.51405.489000	(500)	(500)
531900 - Sundry/Miscellaneous		**500**	**500**
Miscellaneous expenses	100.03.51405.531900	500	500
54106 - Property Tax Offset		**0**	**0**
411100 - General Property Taxes		**3,939,052**	**3,939,052**
Property Tax Credit from Sales Tax	100.03.54106.411100	3,939,052	3,939,052
492909 - Transfer In - Sales Tax Fund		**(3,939,052)**	**(3,939,052)**
2026 Budget	100.03.54106.492909	(3,835,494)	(3,835,494)
CPI Increase for 2.7%	100.03.54106.492909	(103,558)	(103,558)
55725 - Northern WI State Fair		**0**	**0**
411100 - General Property Taxes		**(54,000)**	**(54,000)**
Property Tax Levy for the Northern Wisconsin State Fair per Contract	100.03.55725.411100	(54,000)	(54,000)
579102 - Fair Contract		**54,000**	**54,000**
2027 Contribution for the Northern Wisconsin State Fair per Contract	100.03.55725.579102	54,000	54,000
04 - Department of Administration		**0**	**0**
51510 - Finance		**0**	**0**
411100 - General Property Taxes		**(476,081)**	**(476,081)**
2026 Property Tax Levy	100.04.51510.411100	(457,623)	(457,623)
Increase in PBB	100.04.51510.411100	(18,458)	(18,458)
511100 - Salaries And Wages		**280,727**	**280,727**
Per PBB Report	100.04.51510.511100	280,727	280,727
515000 - Fringe Benefits		**52,636**	**52,636**
Per PBB Report	100.04.51510.515000	52,636	52,636
515400 - Health Insurance Benefit		**93,852**	**93,852**
Per PBB Report	100.04.51510.515400	93,852	93,852
521200 - Contracted Services		**16,450**	**16,450**
GASB Compliance Accounting Services for Leases & SBITAs	100.04.51510.521200	13,700	13,700
OPEB Audit with Key Benefits Concepts	100.04.51510.521200	2,750	2,750
521218 - Contracted Services-Direct Dep		**800**	**800**
Direct Deposit Fees for Payroll ACH Files	100.04.51510.521218	500	500
Positive Pay Bank Fees	100.04.51510.521218	300	300

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
522300 - Cell Phone Costs		**450**	**450**
Finance Director Stipend & MDM Devices Meraki Licenses	100.04.51510.522300	450	450
522500 - Telephone		**325**	**325**
5 lines for Department telephones	100.04.51510.522500	325	325
531000 - Office Supplies		**800**	**800**
Pens, pencils, file folders, binders, etc	100.04.51510.531000	800	800
531200 - Copies/printing		**1,200**	**1,200**
Print Management costs	100.04.51510.531200	1,200	1,200
531500 - Maintenance/Service Agreements		**42,824**	**42,824**
ACB Annual Maintenance	100.04.51510.531500	18,050	18,050
DHS Share of Springbrook & ACB Maintenance	100.04.51510.531500	(38,063)	(38,063)
Highway Share of Springbrook & ACB Maintenance	100.04.51510.531500	(38,063)	(38,063)
Springbrook Cloud Annal Maintenance	100.04.51510.531500	100,900	100,900
532400 - Memberships & Dues		**1,375**	**1,375**
American Payroll Association	100.04.51510.532400	325	325
GFOA	100.04.51510.532400	1,000	1,000
WGFOA	100.04.51510.532400	50	50
533000 - Travel		**1,217**	**1,217**
Travel costs for meetings, trainings, & conferences	100.04.51510.533000	1,217	1,217
533500 - Conventions & Meetings		**2,800**	**2,800**
Annual CEDC Meeting	100.04.51510.533500	50	50
APA Payroll YE Meeting	100.04.51510.533500	800	800
CLA Annual Conference	100.04.51510.533500	300	300
GFOA Trainings	100.04.51510.533500	450	450
Springbrook Annual conference & user group meetings	100.04.51510.533500	1,200	1,200
595000 - Expenditure Transfer		**(19,375)**	**(19,375)**
Transfer for Health Ins Administration by Finance	100.04.51510.595000	(19,375)	(19,375)
51512 - Independent Auditing		**0**	**0**
411100 - General Property Taxes		**(37,061)**	**(37,061)**
2026 Property Tax Levy	100.04.51512.411100	(37,061)	(37,061)
521300 - Accounting & Auditing Services		**37,061**	**37,061**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Additional Misc audit cost	100.04.51512.521300	5,125	5,125
ADRC Allocation for Audit	100.04.51512.521300	(1,213)	(1,213)
Aging Allocation for Audit	100.04.51512.521300	(1,213)	(1,213)
Child Support Allocation for Audit	100.04.51512.521300	(2,021)	(2,021)
CJS Allocation for Audit	100.04.51512.521300	(809)	(809)
CVW Allocation for Audit	100.04.51512.521300	(566)	(566)
Emergency Mgmt Allocation for Audit	100.04.51512.521300	(808)	(808)
Highway Allocation for Audit	100.04.51512.521300	(8,085)	(8,085)
Human Services Allocation for Audit	100.04.51512.521300	(29,551)	(29,551)
LCFM Allocation for Audit	100.04.51512.521300	(1,010)	(1,010)
P&Z Allocation for Audit	100.04.51512.521300	(404)	(404)
Public Health Allocation for Audit	100.04.51512.521300	(3,234)	(3,234)
Total Estimated 2026 Audit Costs performed in 2027	100.04.51512.521300	80,850	80,850
51513 - Special Accounting		**0**	**0**
411100 - General Property Taxes		**(10,000)**	**(10,000)**
2026 Property Tax Levy	100.04.51513.411100	(10,000)	(10,000)
521301 - Indirect Costs		**10,000**	**10,000**
Independent Indirect Cost Audit (DSN)	100.04.51513.521301	10,000	10,000
59810 - Budget Adjustments To General		**0**	**0**
411100 - General Property Taxes		**(225,000)**	**(225,000)**
2026 Property Tax Levy for Annual Employee Wage Adjustments	100.04.59810.411100	(225,000)	(225,000)
511100 - Salaries And Wages		**225,000**	**225,000**
7/1/27 Annual Employee Wage Adjustments with Levy funding	100.04.59810.511100	225,000	225,000
42 - Housing Authority		**0**	**0**
56510 - Housing Authority		**0**	**0**
411100 - General Property Taxes		**(1,150)**	**(1,150)**
Property Tax Levy for Housing Authority Commission Meetings	100.42.56510.411100	(1,150)	(1,150)
530000 - Program Expenditures		**1,150**	**1,150**
Housing Authority Commission Meetings Reimbursement	100.42.56510.530000	1,150	1,150
213 - Housing CDBG Revolving Loans		**0**	**0**
42 - Housing Authority		**0**	**0**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
56511 - Housing CDBG - Chippewa Co		**0**	**0**
486010 - Loan Principal Payment		**(100,000)**	**(100,000)**
Loan Principal payments from individuals	213.42.56511.486010	(100,000)	(100,000)
530000 - Program Expenditures		**100,000**	**100,000**
Payments to the state	213.42.56511.530000	100,000	100,000
56512 - Housing CDBG - Regional 2013		**0**	**0**
435115 - State Aid - Housing Authority		**(1,500,000)**	**(1,500,000)**
State Grants for Regional CDBG expires 12/31/2028	213.42.56512.435115	(1,500,000)	(1,500,000)
486010 - Loan Principal Payment		**(400,000)**	**(400,000)**
Loan Principal Payments from individuals	213.42.56512.486010	(400,000)	(400,000)
486020 - Loan Interest Income		**(150)**	**(150)**
Interest income from working checking accounts - Regions CDBG	213.42.56512.486020	(150)	(150)
521249 - Administration Exp of CDBG		**275,150**	**275,150**
HA administration cost - 17% of grant dollars requested	213.42.56512.521249	255,000	255,000
RLF program admin cost - 3 year average not including !&% HA admin cost	213.42.56512.521249	20,150	20,150
530000 - Program Expenditures		**1,279,650**	**1,279,650**
Payments to contractors, etc for individuals for improvements, etc	213.42.56512.530000	1,279,650	1,279,650
571200 - CDBG Granted Relief		**345,350**	**345,350**
Granted relief to clients for lead abatement, etc as required by the State	213.42.56512.571200	345,350	345,350
230 - Sales Tax Property Tax Relief		**0**	**0**
03 - General County		**0**	**0**
59305 - Sales Tax Property Tax Relief		**0**	**0**
412200 - County Sales Tax Revenue		**(9,111,976)**	**(9,111,976)**
Actual 2025 Sales Tax Revenues	230.03.59305.412200	(9,111,976)	(9,111,976)
481000 - Interest Income		**(3,009)**	**(3,009)**
Estimated Interest Revenues	230.03.59305.481000	(3,009)	(3,009)
493000 - Fund Balance Applied		**(819,932)**	**(819,932)**
Fund Balance needed for 2027	230.03.59305.493000	(819,932)	(819,932)
592900 - Transfer Out - For Property Ta		**3,939,052**	**3,939,052**
12/2025 CPI index 2.7% (3,835,494 x 2.7% = 103,558)	230.03.59305.592900	103,558	103,558
2026 Budget Property Tax Credit	230.03.59305.592900	3,835,494	3,835,494

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
592901 - Transfer Out-Highway Fund		**2,700,000**	**2,700,000**
Highway & Bridges Construction per 2027-2031 CIP Plan (Res 17-26)	230.03.59305.592901	2,700,000	2,700,000
592902 - Transfer Out-Facilities Proj		**315,000**	**315,000**
Courthouse & Law Enforcement Center Exterior Repairs & Cleaning per 2027-2031 CIP Plan (Res 16-26)	230.03.59305.592902	175,000	175,000
Jail & Sheriff Fire System Replacement - Phase I - Design per 2027-2031 CIP Plan (Res 16-26)	230.03.59305.592902	50,000	50,000
Variable Frequency Drive (VFD) Replacement (7units) per 2027-2031 CIP Plan (Res 16-26)	230.03.59305.592902	90,000	90,000
592906 - Transfer Out-Sheriff Capital I		**364,850**	**364,850**
Body worn camera replacement per 2027-2031 CIP Plan (Res 20-26)	230.03.59305.592906	165,600	165,600
Duty Weapon Glock Refresh (50 Weapons) per 2027-2031 CIP Plan (Res 20-26)	230.03.59305.592906	68,000	68,000
Evidence Storage Room Upgrade & New Telecom Cameras per 2027-2031 CIP Plan (Res 20-26)	230.03.59305.592906	65,250	65,250
Sheriff's Office Equipment per 2027-2031 CIP Plan (Res 20-26)	230.03.59305.592906	66,000	66,000
592908 - Transfer Out-Park Improvement		**60,000**	**60,000**
Parks Master Plan Implementation per 2027-2031 CIP Plan (Res 16-26)	230.03.59305.592908	60,000	60,000
592910 - Transfer Out - Debt Service Fu		**1,788,125**	**1,788,125**
Debt Service Principal & Interest Payment for 2018 CIP Bonding (Res 14-26)	230.03.59305.592910	944,800	944,800
Debt Service Principal & Interest Payment for 2020 CIP Bonding (Res 14-26)	230.03.59305.592910	253,675	253,675
Debt Service Principal & Interest Payment for 2022 CIP Bonding (Res 14-26)	230.03.59305.592910	364,400	364,400
Debt Service Principal & Interest Payment for 2024 CIP Bonding (Res 14-26)	230.03.59305.592910	225,250	225,250
592912 - Transfer Out - Computer Pool F		**245,000**	**245,000**
Replacement equipment for End Users & Data Center per 2027-2031 CIP Plan (Res 18-26)	230.03.59305.592912	245,000	245,000
592913 - Transfer Out - Vehicle Pool Fu		**340,000**	**340,000**
Non-Highway Fleet Vehicle Program Purchases per 2027-2031 CIP Plan (Res 17-26)	230.03.59305.592913	340,000	340,000
592914 - Transfer Out - Airport Debt/Co		**132,890**	**132,890**
Airport Contract Eau Claire County (Res 15-26) current contract ends 2028	230.03.59305.592914	132,890	132,890
592919 - Transfer-Courthouse Security		**50,000**	**50,000**
Security Camera Replacement - Year 1 of 3 per 2027-2031 CIP Plan (Res 18-26)	230.03.59305.592919	50,000	50,000
233 - Opioid Abatement Account		**(0)**	**(0)**
03 - General County		**(0)**	**(0)**
56731 - Opioid Abatement Account		**(0)**	**(0)**
484010 - Opioid Abatement Revenues		**(161,432)**	**(161,432)**
Estimated 2027 payment from Distributors	233.03.56731.484010	(58,671)	(58,671)

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Estimated 2027 Payment from Retailers portion to fund Approved Requests	233.03.56731.484010	(102,761)	(102,761)
521226 - AODA Services		**29,432**	**29,432**
AODA Class of Inmates - Sheriff Jail	233.03.56731.521226	29,432	29,432
521229 - Peer Counseling		**50,000**	**50,000**
Peer Support - Recovery Coach for MWR	233.03.56731.521229	50,000	50,000
521238 - Reentry Services		**7,000**	**7,000**
Expansion of Reentry Program - CJS	233.03.56731.521238	7,000	7,000
521280 - Overdose Fatality Review		**45,000**	**45,000**
Expanding Overdose Fatality Review Team Recommendations to Include Harm Reduction Programming	233.03.56731.521280	45,000	45,000
530000 - Program Expenditures		**20,000**	**20,000**
Community Sharps Disposal Program	233.03.56731.530000	20,000	20,000
533500 - Conventions & Meetings		**10,000**	**10,000**
Additional conventions & meetings placeholder	233.03.56731.533500	4,000	4,000
Peer Support Training Converence for Sheriff's Dept	233.03.56731.533500	6,000	6,000
705 - Section 125 Payroll Deduction		**0**	**0**
05 - Insurances		**0**	**0**
51939 - Section 125 Payroll Deduction		**0**	**0**
411100 - General Property Taxes		**(6,000)**	**(6,000)**
Property tax levy for admin expense of flexible spending plans	705.05.51939.411100	(6,000)	(6,000)
474020 - Rev from Employees/Plan Change		**(320,000)**	**(320,000)**
Estimated Employee contributions to flexible spending plans	705.05.51939.474020	(320,000)	(320,000)
521102 - Section 125 Claims Paid		**320,000**	**320,000**
Estimated claims to be paid by TPA for Employee claims	705.05.51939.521102	320,000	320,000
521900 - Administration Expense		**6,000**	**6,000**
Admin expenses for TPA	705.05.51939.521900	6,000	6,000

County of Chippewa*			
Finance (Executive Committee) - Tax Levy			
2027 DH Requested Budget			
Department	**2025 Annual Budget**	**2026 Annual Budget**	**2027 Initial Budget Request**
Grand Total	**6,644,727**	**6,991,069**	**7,076,169**
51405 - General Revenues			
03 - General County	3,857,322	3,946,409	3,946,409
Total 51405 - General Revenues	**3,857,322**	**3,946,409**	**3,946,409**
51510 - Finance			
04 - Department of Administration	(441,574)	(457,623)	(476,081)
Total 51510 - Finance	**(441,574)**	**(457,623)**	**(476,081)**
51512 - Independent Auditing			
04 - Department of Administration	(37,061)	(37,061)	(37,061)
Total 51512 - Independent Auditing	**(37,061)**	**(37,061)**	**(37,061)**
51513 - Special Accounting			
04 - Department of Administration	(10,000)	(10,000)	(10,000)
Total 51513 - Special Accounting	**(10,000)**	**(10,000)**	**(10,000)**
51939 - Section 125 Payroll Deduction			
04 - Department of Administration	0	0	0
05 - Insurances	(6,000)	(6,000)	(6,000)
Total 51939 - Section 125 Payroll Deduction	**(6,000)**	**(6,000)**	**(6,000)**
54106 - Property Tax Offset			
03 - General County	3,562,190	3,835,494	3,939,052
Total 54106 - Property Tax Offset	**3,562,190**	**3,835,494**	**3,939,052**
55725 - Northern WI State Fair			
03 - General County	(54,000)	(54,000)	(54,000)
Total 55725 - Northern WI State Fair	**(54,000)**	**(54,000)**	**(54,000)**
56510 - Housing Authority			
42 - Housing Authority	(1,150)	(1,150)	(1,150)
Total 56510 - Housing Authority	**(1,150)**	**(1,150)**	**(1,150)**
59305 - Sales Tax Property Tax Relief			
03 - General County	0	0	0
Total 59305 - Sales Tax Property Tax Relief	**0**	**0**	**0**
59810 - Budget Adjustments To General			
04 - Department of Administration	(225,000)	(225,000)	(225,000)

*Report Contains Filters

Department	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Total 59810 - Budget Adjustments To General	**(225,000)**	**(225,000)**	**(225,000)**
59999 - Contingency Fund Expenditures			
03 - General County	0	0	0
Total 59999 - Contingency Fund Expenditures	**0**	**0**	**0**

*Report Contains Filters

County of Chippewa*						
Finance (CA) - Budget Summary						
2027 DH Requested Budget						
Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**1,684,443**	**0**	**(98,296)**	**(3,608,654)**	**0**
100 - General Fund	**0**	**(3,305)**	**0**	**(3,155)**	**0**	**0**
02 - County Board	**0**	**(3,305)**	**0**	**(3,155)**	**0**	**0**
57730 - Environmental Site Assessment	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
435102 - State Aid-PECFA For ESA	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
57731 - Environmental Impact Fee	**0**	**(3,305)**	**0**	**(3,155)**	**0**	**0**
Revenue	**(3,305)**	**(3,305)**	**(3,155)**	**(3,155)**	**(3,155)**	**(3,005)**
411100 - General Property Taxes	0	0	0	0	0	0
435101 - St Aid-Environmental Impact Fe	(3,305)	(3,305)	(3,155)	(3,155)	(3,155)	(3,005)
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**3,305**	**0**	**3,155**	**0**	**3,155**	**3,005**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
530000 - Program Expenditures	3,305	0	3,155	0	3,155	3,005
592999 - Transfer Out	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0
207 - Recovery & Wellness Center	**0**	**0**	**0**	**0**	**0**	**0**
92 - Recovery & Wellness Center	**0**	**0**	**0**	**0**	**0**	**0**
51606 - Chipp County Shelter Care Oper	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
482010 - Rental/Lease Income	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Expense	**0**	**0**	**0**	**0**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
521200 - Contracted Services	0	0	0	0	0	0
522100 - Sewer & Water	0	0	0	0	0	0
522400 - Gas	0	0	0	0	0	0
522500 - Telephone	0	0	0	0	0	0
522600 - Electric	0	0	0	0	0	0
530000 - Program Expenditures	0	0	0	0	0	0
581000 - Capital Equipment > $10,000	0	0	0	0	0	0
595000 - Expenditure Transfer	0	0	0	0	0	0
306 - Debt Service-Unfunded Liabilit	**0**	**(42,198)**	**0**	**(15,431)**	**(15,431)**	**0**
01 - Debt Service	**0**	**(42,198)**	**0**	**(15,431)**	**(15,431)**	**0**
58120 - Sick Leave/Vacation Expenditur	**0**	**(42,198)**	**0**	**(15,431)**	**(15,431)**	**0**
Revenue	**0**	**(42,198)**	**0**	**(15,431)**	**(15,431)**	**0**
411100 - General Property Taxes	0	0	0	0	0	0
481000 - Interest Income	0	(42,198)	0	(15,431)	(15,431)	0
492109 - Transfer In - General Fund	0	0	0	0	0	0
492999 - Transfer In - Other Funds	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
500099 - Non-Lapsing Funds	0	0	0	0	0	0
519105 - Sick Leave/Vacation Expenditur	0	0	0	0	0	0
519106 - Highway PTO Conv Pay Out	0	0	0	0	0	0
519107 - Sheriff PTO Conv Pay Out	0	0	0	0	0	0
519108 - Courthouse PTO Conv Pay Out	0	0	0	0	0	0
592999 - Transfer Out	0	0	0	0	0	0
315 - Debt Service-2019 CIP Bonds	**0**	**0**	**0**	**(36,300)**	**(36,300)**	**0**
01 - Debt Service	**0**	**0**	**0**	**(36,300)**	**(36,300)**	**0**
58015 - 2019 CIP Bonds	**0**	**0**	**0**	**(36,300)**	**(36,300)**	**0**
Revenue	**(943,200)**	**(943,200)**	**(944,700)**	**(944,700)**	**(944,700)**	**(944,800)**
491100 - Bond Proceeds	0	0	0	0	0	0
491500 - Premium on Debt	0	0	0	0	0	0
492909 - Transfer In - Sales Tax Fund	(943,200)	(943,200)	(944,700)	(944,700)	(944,700)	(944,800)

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
492999 - Transfer In - Other Funds	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**943,200**	**943,200**	**944,700**	**908,400**	**908,400**	**944,800**
562000 - Interest Payments	123,200	123,200	89,700	53,400	53,400	54,800
562100 - Principal Payments	820,000	820,000	855,000	855,000	855,000	890,000
562300 - Debt Issue Cost	0	0	0	0	0	0
316 - Debt Service-2021 CIP Bonds	**0**	**0**	**0**	**(6,175)**	**0**	**0**
01 - Debt Service	**0**	**0**	**0**	**(6,175)**	**0**	**0**
58016 - 2021 CIP Bonds	**0**	**0**	**0**	**(6,175)**	**0**	**0**
Revenue	**(252,850)**	**(252,850)**	**(250,875)**	**(250,875)**	**(250,875)**	**(253,675)**
491100 - Bond Proceeds	0	0	0	0	0	0
491500 - Premium on Debt	0	0	0	0	0	0
492909 - Transfer In - Sales Tax Fund	(252,850)	(252,850)	(250,875)	(250,875)	(250,875)	(253,675)
492999 - Transfer In - Other Funds	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**252,850**	**252,850**	**250,875**	**244,700**	**250,875**	**253,675**
562000 - Interest Payments	22,850	22,850	15,875	9,700	15,875	8,675
562100 - Principal Payments	230,000	230,000	235,000	235,000	235,000	245,000
562300 - Debt Issue Cost	0	0	0	0	0	0
592999 - Transfer Out	0	0	0	0	0	0
317 - Debt Service-2023 CIP Bonds	**0**	**0**	**0**	**(30,300)**	**0**	**0**
01 - Debt Service	**0**	**0**	**0**	**(30,300)**	**0**	**0**
58017 - 2023 CIP Bonds	**0**	**0**	**0**	**(30,300)**	**0**	**0**
Revenue	**(391,000)**	**(391,000)**	**(422,700)**	**(422,700)**	**(422,700)**	**(364,400)**
491100 - Bond Proceeds	0	0	0	0	0	0
492909 - Transfer In - Sales Tax Fund	(391,000)	(391,000)	(422,700)	(422,700)	(422,700)	(364,400)
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**391,000**	**391,000**	**422,700**	**392,400**	**422,700**	**364,400**
562000 - Interest Payments	81,000	81,000	67,700	37,400	67,700	54,400
562100 - Principal Payments	310,000	310,000	355,000	355,000	355,000	310,000
318 - Debt Service-2025 CIP Bonds	**0**	**133,083**	**0**	**22,847**	**0**	**0**
01 - Debt Service	**0**	**133,083**	**0**	**22,847**	**0**	**0**
58018 - 2025 CIP Bonds	**0**	**133,083**	**0**	**22,847**	**0**	**0**

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Revenue	**(643,084)**	**(510,000)**	**(573,625)**	**(486,903)**	**(573,625)**	**(225,250)**
491100 - Bond Proceeds	0	0	0	0	0	0
491500 - Premium on Debt	0	0	0	0	0	0
492909 - Transfer In - Sales Tax Fund	(510,000)	(510,000)	(486,903)	(486,903)	(486,903)	(225,250)
492999 - Transfer In - Other Funds	0	0	0	0	0	0
493000 - Fund Balance Applied	(133,084)	0	(86,722)	0	(86,722)	0
Expense	**643,084**	**643,083**	**573,625**	**509,750**	**573,625**	**225,250**
562000 - Interest Payments	133,084	133,083	138,625	74,750	138,625	125,250
562100 - Principal Payments	510,000	510,000	435,000	435,000	435,000	100,000
562300 - Debt Issue Cost	0	0	0	0	0	0
416 - Capital Project - 2021 CIP	**0**	**0**	**0**	**0**	**0**	**0**
01 - Debt Service	**0**	**0**	**0**	**0**	**0**	**0**
57016 - 2021 CIP Bond	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
491100 - Bond Proceeds	0	0	0	0	0	0
491500 - Premium on Debt	0	0	0	0	0	0
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
562300 - Debt Issue Cost	0	0	0	0	0	0
592999 - Transfer Out	0	0	0	0	0	0
417 - Capital Project - 2023 CIP	**0**	**0**	**0**	**0**	**0**	**0**
01 - Debt Service	**0**	**0**	**0**	**0**	**0**	**0**
57017 - 2023 CIP Bond	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**0**	**0**	**0**	**0**	**0**	**0**
493000 - Fund Balance Applied	0	0	0	0	0	0
Expense	**0**	**0**	**0**	**0**	**0**	**0**
592999 - Transfer Out	0	0	0	0	0	0
418 - Capital Project - 2025 CIP	**0**	**1,596,863**	**0**	**(29,782)**	**(3,556,923)**	**0**
01 - Debt Service	**0**	**1,596,863**	**0**	**(29,782)**	**(3,556,923)**	**0**
57018 - 2025 CIP Bond	**0**	**1,596,863**	**0**	**(29,782)**	**(3,556,923)**	**0**
Revenue	**(1,750,000)**	**(153,137)**	**(1,750,000)**	**(29,782)**	**(1,806,923)**	**0**
481000 - Interest Income	0	(153,137)	0	(29,782)	(56,923)	0
491100 - Bond Proceeds	0	0	0	0	0	0

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
491500 - Premium on Debt	0	0	0	0	0	0
493000 - Fund Balance Applied	(1,750,000)	0	(1,750,000)	0	(1,750,000)	0
Expense	**1,750,000**	**1,750,000**	**1,750,000**	**0**	**(1,750,000)**	**0**
562300 - Debt Issue Cost	0	0	0	0	0	0
592999 - Transfer Out	1,750,000	1,750,000	1,750,000	0	(1,750,000)	0

County of Chippewa*			
Finance (CA) - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
02 - County Board		**0**	**0**
57731 - Environmental Impact Fee		**0**	**0**
435101 - St Aid-Environmental Impact Fe		**(3,005)**	**(3,005)**
Annual Enviromental Impact Fee for hosting a portion of the Arrowhead-Weston Transmission Line (Paymner	100.02.57731.435101	(3,005)	(3,005)
530000 - Program Expenditures		**3,005**	**3,005**
Allowable projects for the restricted funding	100.02.57731.530000	3,005	3,005
315 - Debt Service-2019 CIP Bonds		**0**	**0**
01 - Debt Service		**0**	**0**
58015 - 2019 CIP Bonds		**0**	**0**
492909 - Transfer In - Sales Tax Fund		**(944,800)**	**(944,800)**
Debt Service Principal & Interest payments for 2018 CIP Bond (Res 14-26)	315.01.58015.492909	(944,800)	(944,800)
562000 - Interest Payments		**54,800**	**54,800**
2/1/26 Interest Payment	315.01.58015.562000	36,300	36,300
8/1/27 Interest Payment	315.01.58015.562000	18,500	18,500
562100 - Principal Payments		**890,000**	**890,000**
2/1/27 Principal Payment	315.01.58015.562100	890,000	890,000
316 - Debt Service-2021 CIP Bonds		**0**	**0**
01 - Debt Service		**0**	**0**
58016 - 2021 CIP Bonds		**0**	**0**
492909 - Transfer In - Sales Tax Fund		**(253,675)**	**(253,675)**
Debt Service Principal & Interest Payments for 2020 CIP Bonding (Res 14-26)	316.01.58016.492909	(253,675)	(253,675)
562000 - Interest Payments		**8,675**	**8,675**
2/1/27 Interest Payment	316.01.58016.562000	6,175	6,175

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
8/1/27 Interest Payment	316.01.58016.562000	2,500	2,500
562100 - Principal Payments		**245,000**	**245,000**
2/1/27 Principal Payment	316.01.58016.562100	245,000	245,000
317 - Debt Service-2023 CIP Bonds		**0**	**0**
01 - Debt Service		**0**	**0**
58017 - 2023 CIP Bonds		**0**	**0**
492909 - Transfer In - Sales Tax Fund		**(364,400)**	**(364,400)**
Debt Service Principal & Interest Payments for 2022 (Res14-26)	317.01.58017.492909	(364,400)	(364,400)
562000 - Interest Payments		**54,400**	**54,400**
2/1/27 Interest payment	317.01.58017.562000	30,300	30,300
8/1/27 Interest payment	317.01.58017.562000	24,100	24,100
562100 - Principal Payments		**310,000**	**310,000**
2/1/27 Principal Payment	317.01.58017.562100	310,000	310,000
318 - Debt Service-2025 CIP Bonds		**0**	**0**
01 - Debt Service		**0**	**0**
58018 - 2025 CIP Bonds		**0**	**0**
492909 - Transfer In - Sales Tax Fund		**(225,250)**	**(225,250)**
Debt Service Principal & Interest Payments for 2027 CIP Bonding (Res 14-26)	318.01.58018.492909	(225,250)	(225,250)
562000 - Interest Payments		**125,250**	**125,250**
2/1/27 Interest Payment	318.01.58018.562000	63,875	63,875
8/1/26 Interest Payment	318.01.58018.562000	61,375	61,375
562100 - Principal Payments		**100,000**	**100,000**
2/1/27 Principal Payment	318.01.58018.562100	100,000	100,000

Department of Administration
Human Resources Division

July 14, 2026

TO: Administrator Albarado

FROM: Jessica McDonald

RE: 2027 Human Resources Division Budget Documents

The Human Resources Division has five budget accounts and below is a short summary of the changes (if any) to each of the budgets from 2026 to 2027. Outside of adding more detail to line items, much of the budget remains the same from 2026.

Human Resources: The most significant change is wages and benefits. The following line items had slight movement:

- Office Supplies (Decrease)
- Maintenance Service Agreement (Increase to NeoGov Annual Fee)
- Advertising (Decrease)
- Conventions & Meeting (Decrease)

HRA Administration: This account is for the fees associated with the HRA accounts that were provided to employees when the County went from vacation/sick time to PTO over 10 years ago. As employees or past employees use up their HRA balances, this fee will go away eventually.

Employee Health Program: 2027 will be the second year for employee health insurance premium contributions. There was no change in premiums for employees in the 2027 budget.

Workers' Compensation: This account is funded by charging 3.5% to the County departments. The following line items had a slight movement:

- Payment to Individuals (Decrease)
- Legal Services (Increase in Appeals)
- Maintenance Servies Agreements (Increase to Local Gov U Annual Fee)
- Insurance Premiums (Stop Loss and WMMIC TPA Fees)

Self-Funded Health Insurance: There is a meeting scheduled with the Broker to review utilization and discuss renewal planning. Utilization rates for Amplify, DPT, and ReforMed have been positive, with firm data available soon.

Respectfully Submitted,

Jessica McDonald
Human Resources Director

711 N. Bridge Street, Room 100 HumanResources@chippewacountywi.gov Ph: (715) 726-7969
Chippewa Falls, WI 54729 Fx: (715) 726-4585

County of Chippewa*
HR - Budget Summary
2027 DH Requested Budget

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**55,055**	**0**	**(175,512)**	**(402,988)**	0
100 - General Fund	**0**	**(37,421)**	**0**	**(201,342)**	**(31,741)**	**0**
51430 - Human Resources	**0**	**(31,417)**	**0**	**(187,152)**	**(26,041)**	**0**
Revenue	**-388,629**	**(388,710)**	**(406,850)**	**(406,850)**	**(406,850)**	**(417,844)**
411100 - General Property Taxes	-388,629	(388,629)	(406,850)	(406,850)	(406,850)	(417,844)
473500 - Revenue From RWC	0	(81)	0	0	0	0
Expense	**388,629**	**357,293**	**406,850**	**219,698**	**380,809**	**417,844**
511100 - Salaries And Wages	296,741	301,127	312,747	141,753	312,747	312,430
515000 - Fringe Benefits	54,749	55,038	57,854	19,667	57,854	58,577
515400 - Health Insurance Benefit	80,466	75,681	84,682	41,848	84,682	99,981
521200 - Contracted Services	3,500	468	3,500	0	1,500	3,500
522300 - Cell Phone Costs	550	553	550	120	400	550
522500 - Telephone	500	403	500	261	500	500
525700 - Testing	5,000	139	5,000	1,945	5,000	5,000
531000 - Office Supplies	1,500	857	1,500	87	900	1,000
531100 - Postage	500	335	500	226	400	500
531200 - Copies/printing	2,079	4,192	2,079	982	3,500	2,079
531500 - Maintenance/Service Agreements	10,000	9,915	10,000	10,708	10,708	11,800
532400 - Memberships & Dues	1,000	255	1,000	697	800	1,000
532600 - Advertising	17,300	4,825	17,300	1,235	3,000	15,422
533000 - Travel	1,000	199	1,000	0	200	1,000
533500 - Conventions & Meetings	5,420	982	5,420	169	600	5,000
573100 - Employee Assistance/Appreciati	15,200	9,200	15,200	0	10,000	14,700
595000 - Expenditure Transfer	-106,876	(106,876)	(111,982)	0	(111,982)	(115,195)
51434 - HRA Administration	**0**	**(180)**	**0**	**(360)**	**0**	**0**
Revenue	**-600**	**(600)**	**(500)**	**(500)**	**(500)**	**(500)**
411100 - General Property Taxes	-600	(600)	(500)	(500)	(500)	(500)
Expense	**600**	**420**	**500**	**140**	**500**	**500**

County of Chippewa*						
HR - Budget Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
Grand Total	**0**	**55,055**	**0**	**(175,512)**	**(402,988)**	**0**
551025 - PTO Conversion HRA Admin Fees	600	420	500	140	500	500
51934 - Employee Health Program	**0**	**(5,824)**	**0**	**(13,829)**	**(5,700)**	**0**
Revenue	**-62,500**	**(66,174)**	**(62,500)**	**(38,750)**	**(62,500)**	**(62,500)**
411100 - General Property Taxes	-15,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
474010 - Premium Revenues	-47,500	(51,174)	(47,500)	(23,750)	(47,500)	(47,500)
Expense	**62,500**	**60,350**	**62,500**	**24,921**	**56,800**	**62,500**
521200 - Contracted Services	23,000	21,980	23,000	10,392	20,800	23,000
551010 - HDHP-HRA	24,000	23,564	24,000	12,072	24,000	24,000
551020 - Health Program Expenses	6,000	6,271	6,000	1,049	6,000	6,000
551030 - Wellness Initiatives	9,500	8,536	9,500	1,409	6,000	9,500
702 - Workers Comp Insurance	**0**	**(164,300)**	**0**	**(269,486)**	**(371,247)**	**0**
51933 - Workmens Compensation Insuranc	**0**	**(164,300)**	**0**	**(269,486)**	**(371,247)**	**0**
Revenue	**-993,046**	**(1,163,136)**	**(1,046,822)**	**(594,874)**	**(1,080,498)**	**(1,058,936)**
474000 - Revenues From Local Department	-987,046	(978,707)	(1,040,822)	(474,382)	(950,000)	(1,052,936)
481000 - Interest Income	-6,000	(26,489)	(6,000)	(10,317)	(20,322)	(6,000)
484000 - Insurance Recoveries	0	(157,940)	0	(110,176)	(110,176)	0
Expense	**993,046**	**998,836**	**1,046,822**	**325,388**	**709,251**	**1,058,936**
511100 - Salaries And Wages	10,000	0	10,000	0	10,000	10,000
514020 - Safety Program Expenditures	37,000	(6,876)	37,000	0	37,000	37,000
514030 - All Employee Training/Safety	21,500	10,527	26,500	3,553	15,000	26,500
515000 - Fringe Benefits	2,000	0	2,000	0	2,000	2,000
515610 - Payment To Individuals	705,220	299,850	713,790	198,925	400,000	699,691
521107 - Adjustment for YE IBNR	0	(477,703)	0	0	0	0
521200 - Contracted Services	65,300	55,569	81,300	58,728	60,000	81,300
521218 - Contracted Services-Direct Dep	0	20	0	25	25	0
521230 - Legal Services	13,000	42,520	25,000	45,194	45,194	45,000
531000 - Office Supplies	2,000	1,362	2,000	49	1,300	2,000
531200 - Copies/printing	150	294	250	91	200	250

County of Chippewa*						
HR - Budget Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
Grand Total	**0**	**55,055**	**0**	**(175,512)**	**(402,988)**	**0**
531400 - Equipment < $10,000	5,000	1,851	5,000	512	2,000	5,000
531500 - Maintenance/Service Agreements	16,000	11,076	17,000	3,818	12,000	20,000
532400 - Memberships & Dues	750	299	750	0	300	750
533000 - Travel	700	0	700	0	0	700
533500 - Conventions & Meetings	2,300	159	2,300	0	1,000	2,300
551000 - Insurance Premiums	59,000	57,560	65,000	14,493	65,000	65,000
554200 - Amortization Expense	0	9,594	0	0	0	0
562250 - Interest - SBITAs	0	341	0	0	0	0
592999 - Transfer Out	0	939,266	0	0	0	0
595000 - Expenditure Transfer	53,126	53,126	58,232	0	58,232	61,445
703 - Self-Funded Health Insurance	**0**	**256,776**	**0**	**295,316**	**0**	**0**
51935 - Self-Funded Health Insurance	**0**	**256,776**	**0**	**295,316**	**0**	**0**
Revenue	**-8,704,280**	**(10,326,072)**	**(9,264,088)**	**(4,418,425)**	**(9,930,979)**	**(10,808,196)**
411100 - General Property Taxes	-65,000	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
474000 - Revenues From Local Department	-8,343,621	(7,778,959)	(8,669,088)	(3,519,544)	(8,450,000)	(9,150,896)
474020 - Rev from Employees/Plan Change	-15,659	(55,778)	0	(247,354)	(495,000)	(615,800)
474040 - Rebates	-250,000	(1,340,754)	(500,000)	(552,537)	(860,979)	(946,500)
481000 - Interest Income	-30,000	(85,581)	(30,000)	(33,991)	(60,000)	(30,000)
492109 - Transfer In - General Fund	0	(1,000,000)	0	0	0	0
Expense	**8,704,280**	**10,582,849**	**9,264,088**	**4,713,741**	**9,930,979**	**10,808,196**
521100 - Insurance Claims Paid	4,240,780	5,633,601	4,801,588	2,675,807	5,131,479	5,840,696
521106 - Prescription Claims	1,700,000	1,813,752	1,700,000	692,123	1,700,000	1,750,000
521108 - Offsite Clinic Expense	600,000	640,692	600,000	300,918	602,000	650,000
521900 - Administration Expense	25,000	25,532	25,000	8,944	25,000	25,000
551000 - Insurance Premiums	1,485,000	1,897,396	1,485,000	813,573	1,935,000	1,950,000
551010 - HDHP-HRA	561,000	479,375	560,000	222,375	445,000	500,000
595000 - Expenditure Transfer	92,500	92,500	92,500	0	92,500	92,500

County of Chippewa*
HR - Budget Detail
2027 DH Requested Budget

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
04 - Department of Administration		**0**	**0**
51430 - Human Resources		**0**	**0**
411100 - General Property Taxes		**(417,844)**	**(417,844)**
2026 General Property Tax	100.04.51430.411100	(406,850)	(406,850)
2027 Change in PBB (70%)	100.04.51430.411100	(10,994)	(10,994)
511100 - Salaries And Wages		**312,430**	**312,430**
Per PBB	100.04.51430.511100	312,430	312,430
515000 - Fringe Benefits		**58,577**	**58,577**
Per PBB	100.04.51430.515000	58,577	58,577
515400 - Health Insurance Benefit		**99,981**	**99,981**
Per PBB	100.04.51430.515400	99,981	99,981
521200 - Contracted Services		**3,500**	**3,500**
Compensation System (Consulting Fees)	100.04.51430.521200	2,000	2,000
Grievance/Arbitration Fees	100.04.51430.521200	1,000	1,000
Survey Monkey Fees (Exit Interview, Onboarding/Stay/Wellness Surveys & Others)	100.04.51430.521200	500	500
522300 - Cell Phone Costs		**550**	**550**
Cell Phone Stipend ($35/mo Director & $10/mo HRG-Safety/Security)	100.04.51430.522300	550	550
522500 - Telephone		**500**	**500**
6 lines x $58 = $348 + long distance & other phone charges	100.04.51430.522500	500	500
525700 - Testing		**5,000**	**5,000**
Pre-employment testing, in/out state BIDs & Drug/Alcohol Clearing House fees	100.04.51430.525700	5,000	5,000
531000 - Office Supplies		**1,000**	**1,000**
Office Supplies	100.04.51430.531000	1,000	1,000

County of Chippewa*			
HR - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
531100 - Postage		**500**	**500**
Postage	100.04.51430.531100	500	500
531200 - Copies/printing		**2,079**	**2,079**
Print Mgmt Program	100.04.51430.531200	2,079	2,079
531500 - Maintenance/Service Agreements		**11,800**	**11,800**
Applicant Tracking Software (NeoGov)	100.04.51430.531500	11,800	11,800
532400 - Memberships & Dues		**1,000**	**1,000**
VonBriesen Membership Fee	100.04.51430.532400	500	500
WACPD, Chamber, HRCI, SHRM, CVSHRM, WPELRA membership fees	100.04.51430.532400	500	500
532600 - Advertising		**15,422**	**15,422**
Association or job specific advertising fees	100.04.51430.532600	600	600
Canva - Advertising Tool	100.04.51430.532600	200	200
Craigslist Advertising	100.04.51430.532600	500	500
Facebook Advertising	100.04.51430.532600	5,000	5,000
Indeed Advertising	100.04.51430.532600	7,000	7,000
Job Fair fees & material costs	100.04.51430.532600	500	500
New advertising ideas (Careers & Beers, radio, etc)	100.04.51430.532600	1,122	1,122
Newspapers (Bloomer Advance, Thorp Courier, Chetek Alert, Etc)	100.04.51430.532600	500	500
533000 - Travel		**1,000**	**1,000**
Mileage and travel	100.04.51430.533000	1,000	1,000
533500 - Conventions & Meetings		**5,000**	**5,000**
Meetings, training, webinars, continuing education for HR staff	100.04.51430.533500	5,000	5,000
573100 - Employee Assistance/Appreciati		**14,700**	**14,700**
Employee Appreciation related expenses (SSS workgroup)	100.04.51430.573100	4,500	4,500
Gallup Engagement Survey Fee (every other year)	100.04.51430.573100	10,200	10,200

County of Chippewa*			
HR - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
595000 - Expenditure Transfer		**(115,195)**	**(115,195)**
Health Insr Program Staff Time from 703-05-51935-595000 (per Finance)	100.04.51430.595000	(53,750)	(53,750)
Workers Comp Program Staff Time from 702-05-51933-595000 (50% HRG salary/benefit)	100.04.51430.595000	(61,445)	(61,445)
51434 - HRA Administration		**0**	**0**
411100 - General Property Taxes		**(500)**	**(500)**
2026 Property Tax Levy	100.04.51434.411100	(500)	(500)
551025 - PTO Conversion HRA Admin Fees		**500**	**500**
PTO Conversion HRA Admin Fees	100.04.51434.551025	500	500
05 - Insurances		**0**	**0**
51934 - Employee Health Program		**0**	**0**
411100 - General Property Taxes		**(15,000)**	**(15,000)**
2026 Property Tax Levy	100.05.51934.411100	(15,000)	(15,000)
474010 - Premium Revenues		**(47,500)**	**(47,500)**
Ancillary portion of health insurance premium charged to departments (From Finance)	100.05.51934.474010	(47,500)	(47,500)
521200 - Contracted Services		**23,000**	**23,000**
EAP fee (REALiving)	100.05.51934.521200	21,500	21,500
PH MOU for Wellness Workgroup (Nutrition Division)	100.05.51934.521200	1,500	1,500
551010 - HDHP-HRA		**24,000**	**24,000**
HRA TPA fees (Pelion)	100.05.51934.551010	24,000	24,000
551020 - Health Program Expenses		**6,000**	**6,000**
Annual PCORI fee due to ACA (Federal Excise Tax Return)	100.05.51934.551020	3,000	3,000
COBRA TPA fees (Flyte) & ancillary employee benefit fees	100.05.51934.551020	3,000	3,000
551030 - Wellness Initiatives		**9,500**	**9,500**
Other annual wellness supplies and/or events	100.05.51934.551030	4,500	4,500
Wellness & SSS Workgroup Holiday Luncheon	100.05.51934.551030	3,500	3,500

County of Chippewa*			
HR - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
Wellness training (lunch & learn or training/speaker fees)	100.05.51934.551030	1,500	1,500
702 - Workers Comp Insurance		**0**	**0**
05 - Insurances		**0**	**0**
51933 - Workmens Compensation Insuranc		**0**	**0**
474000 - Revenues From Local Department		**(1,052,936)**	**(1,052,936)**
Per PBB Report (3.5% of annual salaries charged to Departments)	702.05.51933.474000	(1,052,936)	(1,052,936)
481000 - Interest Income		**(6,000)**	**(6,000)**
Interest Income	702.05.51933.481000	(6,000)	(6,000)
511100 - Salaries And Wages		**10,000**	**10,000**
Estimated wages for employees on light duty working outside their department	702.05.51933.511100	10,000	10,000
514020 - Safety Program Expenditures		**37,000**	**37,000**
Fit for duty assessements	702.05.51933.514020	5,000	5,000
Flu shots not covered by insurance	702.05.51933.514020	2,000	2,000
Health risk assessments	702.05.51933.514020	15,000	15,000
Misc Safety program starter fees	702.05.51933.514020	15,000	15,000
514030 - All Employee Training/Safety		**26,500**	**26,500**
Leadership Training	702.05.51933.514030	20,000	20,000
MLK Day Training	702.05.51933.514030	5,000	5,000
Safety workgroup / CVTC safety training	702.05.51933.514030	1,500	1,500
515000 - Fringe Benefits		**2,000**	**2,000**
Estimated fringe benefits for employees on light duty working outside their department	702.05.51933.515000	2,000	2,000
515610 - Payment To Individuals		**699,691**	**699,691**
Workers Comp claims & lost time paid to Employees	702.05.51933.515610	699,691	699,691
521200 - Contracted Services		**81,300**	**81,300**
Safety Consultant Fee (Keeping Safety SImple) HR pays 55% & Hwy pays 45%	702.05.51933.521200	55,000	55,000

County of Chippewa*			
HR - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
Safety Consultant printing fees	702.05.51933.521200	300	300
Sheriff Office Mandatory Wellness Visits (Hakes Solutions & Ascent Consulting)	702.05.51933.521200	11,000	11,000
Trifecta (first report of injury - REALiving)	702.05.51933.521200	15,000	15,000
521230 - Legal Services		**45,000**	**45,000**
Legal fees related to Workers Comp claims	702.05.51933.521230	45,000	45,000
531000 - Office Supplies		**2,000**	**2,000**
Office Supplies related to safety/workers comp	702.05.51933.531000	2,000	2,000
531200 - Copies/printing		**250**	**250**
Print mgmt	702.05.51933.531200	250	250
531400 - Equipment < $10,000		**5,000**	**5,000**
Ergonomic & ADA accommodation supplies (foot rests, document trays, keyboard rests, etc)	702.05.51933.531400	5,000	5,000
531500 - Maintenance/Service Agreements		**20,000**	**20,000**
Hazardous Material Database annual fee (MSDS Online)	702.05.51933.531500	5,000	5,000
Learning Management System (LMS - Local Gov U)	702.05.51933.531500	15,000	15,000
532400 - Memberships & Dues		**750**	**750**
PRIMA, Chamber, SHRM, CV SHRM membership fee	702.05.51933.532400	750	750
533000 - Travel		**700**	**700**
Travel expenses when training	702.05.51933.533000	700	700
533500 - Conventions & Meetings		**2,300**	**2,300**
Safety, Workers Comp, ADA, FMLA, etc Training for HRG	702.05.51933.533500	2,300	2,300
551000 - Insurance Premiums		**65,000**	**65,000**
WC Insurance Excess Policy (stop loss)	702.05.51933.551000	50,000	50,000
WC TPA Services - WMMIC fees	702.05.51933.551000	15,000	15,000
595000 - Expenditure Transfer		**61,445**	**61,445**
WC Program staff time (505 of HRG salary transfer to 100-04-51430	702.05.51933.595000	61,445	61,445

County of Chippewa*			
HR - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
703 - Self-Funded Health Insurance		**0**	**0**
05 - Insurances		**0**	**0**
51935 - Self-Funded Health Insurance		**0**	**0**
411100 - General Property Taxes		**(65,000)**	**(65,000)**
2026 Property Tax Levy	703.05.51935.411100	(65,000)	(65,000)
474000 - Revenues From Local Department		**(9,150,896)**	**(9,150,896)**
Per PBBs (minus $47,500 ancilliary for Wellness Budget)	703.05.51935.474000	(9,150,896)	(9,150,896)
474020 - Rev from Employees/Plan Change		**(615,800)**	**(615,800)**
COBRA / Retiree Payments	703.05.51935.474020	(20,000)	(20,000)
Estimated Employee Contributions	703.05.51935.474020	(595,800)	(595,800)
474040 - Rebates		**(946,500)**	**(946,500)**
Estimated Rx Rebates	703.05.51935.474040	(446,500)	(446,500)
Stop Loss Reimbursements	703.05.51935.474040	(500,000)	(500,000)
481000 - Interest Income		**(30,000)**	**(30,000)**
Estimated interest income	703.05.51935.481000	(30,000)	(30,000)
521100 - Insurance Claims Paid		**5,840,696**	**5,840,696**
Estimated all other medical claims	703.05.51935.521100	4,690,696	4,690,696
Estimated Amplify claims & incentives	703.05.51935.521100	950,000	950,000
Estimated Dr PT claims	703.05.51935.521100	200,000	200,000
521106 - Prescription Claims		**1,750,000**	**1,750,000**
Estimated prescription costs	703.05.51935.521106	1,750,000	1,750,000
521108 - Offsite Clinic Expense		**650,000**	**650,000**
Primary Care Clinic (ReforMed)	703.05.51935.521108	650,000	650,000
521900 - Administration Expense		**25,000**	**25,000**
Care Navigation / Provider Network fees (Amplify)	703.05.51935.521900	18,000	18,000

County of Chippewa*
HR - Budget Detail
2027 DH Requested Budget

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
Checking Account reconciliation fees (AmeriBen)	703.05.51935.521900	7,000	7,000
551000 - Insurance Premiums		**1,950,000**	**1,950,000**
Organ Transplant Insurance Premiums	703.05.51935.551000	75,000	75,000
Stop Loss Insurance Premiums	703.05.51935.551000	1,875,000	1,875,000
551010 - HDHP-HRA		**500,000**	**500,000**
HRA Quarterly Deposits	703.05.51935.551010	500,000	500,000
595000 - Expenditure Transfer		**92,500**	**92,500**
Transfer to CA budget 100-04-51412 to offset staff time for benefit admin	703.05.51935.595000	19,375	19,375
Transfer to Finance budget 100-04-51510 to offset staff time for benefit admin	703.05.51935.595000	19,375	19,375
Transfer to HR budget 100-04-51430 to offset staff time for benefit admin	703.05.51935.595000	53,750	53,750

County of Chippewa*
Fund Details
For Period 2026 - December

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(469,229)**	**(487,350)**	**(498,344)**
51430 - Human Resources			
100 - General Fund	(388,629)	(406,850)	(417,844)
Total 51430 - Human Resources	**(388,629)**	**(406,850)**	**(417,844)**
51434 - HRA Administration			
100 - General Fund	(600)	(500)	(500)
Total 51434 - HRA Administration	**(600)**	**(500)**	**(500)**
51933 - Workmens Compensation Insuranc			
702 - Workers Comp Insurance	0	0	0
Total 51933 - Workmens Compensation Insuranc	**0**	**0**	**0**
51934 - Employee Health Program			
100 - General Fund	(15,000)	(15,000)	(15,000)
Total 51934 - Employee Health Program	**(15,000)**	**(15,000)**	**(15,000)**
51935 - Self-Funded Health Insurance			
703 - Self-Funded Health Insurance	(65,000)	(65,000)	(65,000)
Total 51935 - Self-Funded Health Insurance	**(65,000)**	**(65,000)**	**(65,000)**

Information Technology Division
2027 Budget Summary

Expenses:
Maintenance contracts continue to make up the majority of the IT Division budget excluding wages and benefits. Each year it is a challenge to keep these costs from increasing, as most maintenance contracts increase at a set percentage year after year. During 2026, we continued to evaluate contracts and work with vendors on multi-year contracts to achieve cost saving and help reduce maintenance cost increases. Below is a list of systems that have had significant increases/decreases in maintenance costs from 2026 to 2027. Applications continue to move to subscription-based models and along with this comes very little control over cost increases as you must pay the subscription or you no longer have access to use that product.

Description	2026	2027	Difference
Microsoft Office 365 licenses	$130,000	$147,183	$17,183
Mitel Phone System	$17,430	$20,527	$3,097
Hyper-V management software (Azure local)	$9,500	$5,000	-$4,500
Cisco network equipment smartnet	$7,000	$2,500	-$4,500
Removal of Barracuda Spam filter	$1,750	$0	-$1,750
Multifactor Authentication	$2,500	$1,000	-$1,500
Text alert subscription	$1,000	$300	-$700

Revenue:
- City of Chippewa Falls revenue will increase by $10,000 in 2027 and then an additional $10,000 in 2028 – increases used for funding LTE position and contracted services to help with increased workload.
- Revenue for the RWC decreases slightly
- Revenue for County/Rock Fest will remain the same

Tax Levy impact:
This budget maintains a 0% increase to tax levy excluding increases from the Personnel Cost Report(PCR) and Benefit Cost Report(BCR). The estimated increase to tax levy from 2026 to 2027 is $17,815.

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County of Chippewa*
Information Technology - Budget Summary
2027 DH Requested Budget

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**253,962**	**0**	**(814,881)**	**(105,264)**	**0**
100 - General Fund	**0**	**253,962**	**0**	**(814,881)**	**(105,264)**	**0**
51460 - Information Technology	**0**	**(63,996)**	**0**	**(664,960)**	**(11,693)**	**0**
Revenue	**-1,166,112**	**(1,167,314)**	**(1,241,841)**	**(1,190,497)**	**(1,240,366)**	**(1,271,081)**
411100 - General Property Taxes	-1,110,326	(1,110,326)	(1,142,855)	(1,142,855)	(1,142,855)	(1,160,670)
461014 - Information Systems Revenues	-52,211	(54,704)	(95,411)	(47,456)	(95,511)	(107,411)
473500 - Revenue From RWC	-3,575	(2,283)	(3,575)	(187)	(2,000)	(3,000)
Expense	**1,166,112**	**1,103,317**	**1,241,841**	**525,537**	**1,228,673**	**1,271,081**
511100 - Salaries And Wages	564,924	576,881	621,321	263,575	605,000	621,062
515000 - Fringe Benefits	104,187	105,076	112,851	45,759	107,500	114,273
515400 - Health Insurance Benefit	176,568	165,998	174,888	87,699	174,888	191,856
521200 - Contracted Services	20,461	17,682	28,701	3,657	40,000	29,000
521401 - Software	0	200	0	0	0	0
521402 - Computer Expense	1,000	902	1,000	352	1,000	1,000
522300 - Cell Phone Costs	2,856	(6,314)	2,850	909	2,730	2,850
522500 - Telephone	1,000	9,258	1,000	100	1,000	1,000
531000 - Office Supplies	400	213	400	64	400	400
531100 - Postage	100	0	100	22	75	100
531200 - Copies/printing	500	224	500	143	350	500
531500 - Maintenance/Service Agreements	291,641	310,777	295,755	121,851	295,755	306,565
532400 - Memberships & Dues	175	175	175	175	175	175
533000 - Travel	1,500	843	1,500	299	1,000	1,500
533500 - Conventions & Meetings	8,000	4,671	8,000	932	6,000	8,000
553500 - SBITAs - Principal	0	23,218	0	0	0	0
562250 - Interest - SBITAs	0	713	0	0	0	0
595000 - Expenditure Transfer	-7,200	(107,200)	(7,200)	0	(7,200)	(7,200)
51461 - Computer Outlay	**0**	**317,958**	**0**	**(149,921)**	**(93,571)**	**0**
Revenue	**-239,545**	**(148,877)**	**(262,038)**	**(273,027)**	**(300,704)**	**(527,061)**

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
461014 - Information Systems Revenues	-14,545	(14,545)	(12,504)	(6,382)	(12,504)	(12,061)
474200 - Print Mgmt Revenues	0	(34,279)	0	(21,645)	(43,200)	(10,000)
483010 - Sale Of County Property	0	(53)	0	0	0	0
492909 - Transfer In - Sales Tax Fund	-100,000	(100,000)	(245,000)	(245,000)	(245,000)	(295,000)
493000 - Fund Balance Applied	-125,000	0	(4,534)	0	0	(210,000)
Expense	**239,545**	**466,835**	**262,038**	**123,106**	**207,133**	**527,061**
531400 - Equipment < $10,000	150,000	32,402	102,584	29,093	43,200	52,141
531500 - Maintenance/Service Agreements	9,920	9,920	9,920	0	9,920	9,920
581000 - Capital Equipment > $10,000	79,625	279,173	145,000	94,013	154,013	295,000
581017 - Courthouse/Jail Camera system	0	0	0	0	0	50,000
581038 - Courtroom Audio/Visual Updates	0	45,340	4,534	0	0	0
581400 - Print Mgmt Devices	0	0	0	0	0	120,000
595000 - Expenditure Transfer	0	100,000	0	0	0	0

County of Chippewa*
Information Technology - Budget Detail
2027 DH Requested Budget

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
04 - Department of Administration		**0**	**0**
51460 - Information Technology		**0**	**0**
411100 - General Property Taxes		**(1,160,670)**	**(1,160,670)**
2027 Levy	100.04.51460.411100	(1,160,670)	(1,160,670)
461014 - Information Systems Revenues		**(107,411)**	**(107,411)**
City of Chippewa Falls Technical Support	100.04.51460.461014	(106,911)	(106,911)
County/Rock Fest Technical Support	100.04.51460.461014	(500)	(500)
473500 - Revenue From RWC		**(3,000)**	**(3,000)**
RWC Revenue	100.04.51460.473500	(3,000)	(3,000)
511100 - Salaries And Wages		**621,062**	**621,062**
On-Call Pay Per PBB Cost Report	100.04.51460.511100	11,270	11,270
Salary Per PBB Cost Report	100.04.51460.511100	609,792	609,792
515000 - Fringe Benefits		**114,273**	**114,273**
Benefits Per PBB Cost Report	100.04.51460.515000	112,205	112,205
On-Call Benefits Per PBB Cost Report	100.04.51460.515000	2,068	2,068
515400 - Health Insurance Benefit		**191,856**	**191,856**
Health Insurance Per PBB Cost Report	100.04.51460.515400	191,856	191,856
521200 - Contracted Services		**29,000**	**29,000**
Access Security	100.04.51460.521200	2,500	2,500
Audio Architects	100.04.51460.521200	3,000	3,000
Heartland Business Systems	100.04.51460.521200	19,500	19,500
NetTel	100.04.51460.521200	2,000	2,000
OPG-3	100.04.51460.521200	2,000	2,000

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
521402 - Computer Expense		**1,000**	**1,000**
Repairs for equipment	100.04.51460.521402	1,000	1,000
522300 - Cell Phone Costs		**2,850**	**2,850**
Firstnet Mifi device for on-call, external testing and remote connectivity	100.04.51460.522300	450	450
Staff Stipend for receiving alerts, notifications, calls, etc	100.04.51460.522300	2,400	2,400
522500 - Telephone		**1,000**	**1,000**
IT Phone lines expense	100.04.51460.522500	1,000	1,000
531000 - Office Supplies		**400**	**400**
Office Supplies	100.04.51460.531000	400	400
531100 - Postage		**100**	**100**
Postage	100.04.51460.531100	100	100
531200 - Copies/printing		**500**	**500**
printing and copies	100.04.51460.531200	500	500
531500 - Maintenance/Service Agreements		**306,565**	**306,565**
Checkpoint email security applicationBarracuda Spam filter	100.04.51460.531500	7,700	7,700
CINC maintenance and fiber locates	100.04.51460.531500	12,982	12,982
Cisco network equipment smartnet - switches, wireless controlers, MPLS nodes	100.04.51460.531500	2,500	2,500
City of Chippewa Falls maintenance	100.04.51460.531500	(7,890)	(7,890)
Civic Plus website and Employee Portal	100.04.51460.531500	8,840	8,840
ConnectWise	100.04.51460.531500	12,600	12,600
EDR security application	100.04.51460.531500	45,000	45,000
Fortinet Firewal and webfilter	100.04.51460.531500	9,700	9,700
Fortinet VPN	100.04.51460.531500	4,100	4,100
Hyper-V management software	100.04.51460.531500	5,000	5,000
Infosec Institute cyber security training	100.04.51460.531500	1,500	1,500
Laserfiche	100.04.51460.531500	33,000	33,000
Microsoft Office 365 licensing	100.04.51460.531500	147,183	147,183
Microsoft user CALs and data center licensing	100.04.51460.531500	7,800	7,800
Milestone cameras	100.04.51460.531500	13,700	13,700
Mitel Phone system	100.04.51460.531500	20,527	20,527
Mitel phone system Department reimbursement	100.04.51460.531500	(20,527)	(20,527)

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
MS-ISAC subscription	100.04.51460.531500	2,000	2,000
Multifactor authentication solution	100.04.51460.531500	1,000	1,000
Open Text Dynamic Solutions (fax server)Multifactor authentication solution	100.04.51460.531500	100	100
SSL wildcard certificates	100.04.51460.531500	700	700
Text alert subscription	100.04.51460.531500	300	300
Transfer CINC maintenance from Tower budget	100.04.51460.531500	(8,000)	(8,000)
Veeam backup	100.04.51460.531500	4,300	4,300
Visix	100.04.51460.531500	1,200	1,200
Web activity reporting application	100.04.51460.531500	250	250
WIN/Chippewa County grant fiber locates	100.04.51460.531500	1,000	1,000
532400 - Memberships & Dues		**175**	**175**
GIPAW membership	100.04.51460.532400	175	175
533000 - Travel		**1,500**	**1,500**
Travel for offsite support, meetings and conferences	100.04.51460.533000	1,500	1,500
533500 - Conventions & Meetings		**8,000**	**8,000**
GIPAW	100.04.51460.533500	1,500	1,500
Staff training	100.04.51460.533500	6,000	6,000
Wiscnet	100.04.51460.533500	500	500
595000 - Expenditure Transfer		**(7,200)**	**(7,200)**
Salaries charged to tower budget (Division 51607)	100.04.51460.595000	(7,200)	(7,200)
51461 - Computer Outlay		**0**	**0**
461014 - Information Systems Revenues		**(12,061)**	**(12,061)**
Outlay Revenue City of Chippewa Falls	100.04.51461.461014	(12,061)	(12,061)
474200 - Print Mgmt Revenues		**(10,000)**	**(10,000)**
Print management equipment revenue	100.04.51461.474200	(10,000)	(10,000)
492909 - Transfer In - Sales Tax Fund		**(295,000)**	**(295,000)**
Computer equipment replacement CIP Res 18-26	100.04.51461.492909	(295,000)	(295,000)
493000 - Fund Balance Applied		**(210,000)**	**(210,000)**
Fund balance applied per CIP Res 18-26 for equipment replacement	100.04.51461.493000	(210,000)	(210,000)
531400 - Equipment < $10,000		**52,141**	**52,141**
End User and data center equipment replacement	100.04.51461.531400	52,141	52,141

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
531500 - Maintenance/Service Agreements		**9,920**	**9,920**
Wiscnet	100.04.51461.531500	9,920	9,920
581000 - Capital Equipment > $10,000		**295,000**	**295,000**
End User and data center equipment replacement	100.04.51461.581000	295,000	295,000
581017 - Courthouse/Jail Camera system		**50,000**	**50,000**
Security camera replacements	100.04.51461.581017	50,000	50,000
581400 - Print Mgmt Devices		**120,000**	**120,000**
Copiers and printer replacement	100.04.51461.581400	120,000	120,000

County of Chippewa*
Information Technology - Tax Levy Budget
2027 DH Requested Budget

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(1,110,326)**	**(1,142,855)**	**(1,160,670)**
51460 - Information Technology			
100 - General Fund	(1,110,326)	(1,142,855)	(1,160,670)
Total 51460 - Information Technology	**(1,110,326)**	**(1,142,855)**	**(1,160,670)**
51461 - Computer Outlay			
100 - General Fund	0	0	0
Total 51461 - Computer Outlay	**0**	**0**	**0**

County Clerk
Jaclyn J. Sadler
711 N. Bridge Street, Room 109
Chippewa Falls, WI 54729
Phone 715.726.7985
FAX 715.726.7987

Deputy Clerks
Amanda Richardson
715.726.7980
Lisa Merrell
715.726.7982

Wednesday, July 8, 2026

TO: Andy Albarado

FR: Jaclyn J. Sadler

RE: 2027 Preliminary Budgets Submission

Greetings,

Please find attached a copy of the 2027 Preliminary Budgets for the County Clerk Department. Below, I have highlighted significant changes or points of consideration:

County Clerk Budget

The Executive Committee approved to increase the Marriage License fees from $90 to $100 at the July 7, 2026 meeting. No other significant changes, except for the increase reported in the PBB report.

Election Budget

No significant changes.

Library Budget

Grants to Public Libraries – the amount to be paid out increased by $113,965.00. The library funding plan has a 2% increase each year. *Reference: Library Funding Plan; see resolution 09-24 and Wis. Stats. 43-12.*

County of Chippewa*						
County Clerk - Budget Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
Grand Total	**0**	**(14,251)**	**0**	**(122,552)**	**9,045**	**0**
100 - General Fund	**0**	**(14,251)**	**0**	**(122,028)**	**9,045**	**0**
51422 - County Clerk	**0**	**(3,268)**	**0**	**(96,410)**	**(560)**	**0**
Revenue	**-307,849**	**(309,477)**	**(329,518)**	**(272,343)**	**(329,238)**	**(343,609)**
411100 - General Property Taxes	-190,299	(190,299)	(210,918)	(210,918)	(210,918)	(223,789)
442032 - Conservation License Fees	-350	(171)	(200)	(74)	(200)	(200)
442034 - Marriage License Fees	-18,000	(17,495)	(18,000)	(6,910)	(17,500)	(19,500)
461101 - County Clerks Fees	-13,000	(12,425)	(13,000)	(12,520)	(12,520)	(12,520)
461102 - Large Assembly Licenses	-1,200	(1,400)	(1,400)	(1,600)	(1,600)	(1,600)
461103 - Passports Revenues	-65,000	(67,095)	(66,000)	(30,765)	(66,500)	(66,000)
461104 - Passport Photo Revenues	-20,000	(20,592)	(20,000)	(9,556)	(20,000)	(20,000)
Expense	**307,849**	**306,209**	**329,518**	**175,934**	**328,678**	**343,609**
511100 - Salaries And Wages	188,891	189,990	199,466	97,585	199,466	199,330
511200 - Overtime	1,000	805	1,000	282	500	500
515000 - Fringe Benefits	34,946	35,025	37,068	17,865	37,068	37,466
515400 - Health Insurance Benefit	75,672	72,624	84,684	55,685	84,684	98,088
522500 - Telephone	300	165	300	120	165	300
531000 - Office Supplies	1,800	1,926	1,800	1,391	1,800	1,800
531100 - Postage	2,000	2,130	2,000	1,178	2,100	2,000
531200 - Copies/printing	1,000	2,296	1,000	437	1,000	1,000
531400 - Equipment < $10,000	500	0	500	0	0	500
531900 - Sundry/Miscellaneous	250	0	250	0	0	250
532400 - Memberships & Dues	190	125	190	175	175	175
533000 - Travel	600	838	600	1,060	1,060	1,200
533500 - Conventions & Meetings	700	285	660	157	660	1,000
51424 - Sundry Department Expenses	**0**	**(3,227)**	**0**	**(3,188)**	**0**	**0**
Revenue	**-3,300**	**(3,300)**	**(3,300)**	**(3,300)**	**(3,300)**	**(3,300)**
411100 - General Property Taxes	-3,300	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Expense	**3,300**	**74**	**3,300**	**113**	**3,300**	**3,300**
530043 - Tax Refund	2,500	0	2,500	0	2,500	2,500
531900 - Sundry/Miscellaneous	200	0	200	0	200	200
532201 - County Directories	600	74	600	113	600	600
51441 - Elections	**0**	**(5,401)**	**0**	**(12,911)**	**12,500**	**0**
Revenue	**-69,098**	**(69,109)**	**(69,098)**	**(64,618)**	**(69,098)**	**(69,098)**
411100 - General Property Taxes	-38,098	(38,098)	(38,098)	(38,098)	(38,098)	(38,098)
473100 - Revenue from Municipalities	-31,000	(31,011)	(31,000)	(26,520)	(31,000)	(31,000)
Expense	**69,098**	**63,709**	**69,098**	**51,708**	**81,598**	**69,098**
514300 - Board Of Canvas	280	140	280	0	280	280
522500 - Telephone	68	57	68	37	68	68
526000 - Ballots	27,000	17,068	27,000	10,685	34,000	27,000
531000 - Office Supplies	3,000	1,541	3,000	0	1,500	3,000
531100 - Postage	150	2	150	3	150	150
531200 - Copies/printing	600	0	600	0	600	600
531600 - Election Expense	34,000	38,990	34,000	39,216	42,000	34,000
532601 - Publication Of Legal Notices	4,000	5,900	4,000	1,767	3,000	4,000
533000 - Travel	0	10	0	0	0	0
51490 - Copy Machine/Offset/Mail	**0**	**986**	**0**	**(2,250)**	**(1,050)**	**0**
Revenue	**-9,600**	**(9,928)**	**(9,600)**	**(3,865)**	**(7,600)**	**(9,600)**
474100 - Copy Machine Revenues	-3,000	(24)	(3,000)	(7)	(100)	(3,000)
474110 - Offset Machine Revenues	-6,600	(9,904)	(6,600)	(3,858)	(7,500)	(6,600)
Expense	**9,600**	**10,913**	**9,600**	**1,615**	**6,550**	**9,600**
531002 - Copy/Supply/Offset Paper	2,000	2,079	2,000	245	1,000	2,000
531201 - Copy Machine - Maintenance & S	1,200	35	1,200	17	50	1,200
531202 - Offset - Maintenance & Supply	2,500	4,518	2,500	764	2,500	2,500
553201 - Box Rent/Presort Mail	900	0	900	(453)	0	900
553202 - Postage Meter Rent/Maintenance	3,000	4,282	3,000	1,042	3,000	3,000
51530 - Assessments	**0**	**(425)**	**0**	**(425)**	**0**	**0**
Revenue	**-425**	**(425)**	**(425)**	**(425)**	**(425)**	**(425)**
411100 - General Property Taxes	-425	(425)	(425)	(425)	(425)	(425)
Expense	**425**	**0**	**425**	**0**	**425**	**425**
514100 - Per Diem/Mileage - Committee	250	0	250	0	250	250

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
531100 - Postage	50	0	50	0	50	50
531200 - Copies/printing	125	0	125	0	125	125
52220 - Fire Suppression	**0**	**(2,916)**	**0**	**(6,845)**	**(1,845)**	**0**
Revenue	**-5,000**	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**
411100 - General Property Taxes	-5,000	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Expense	**5,000**	**2,084**	**5,000**	**(1,845)**	**3,155**	**5,000**
529300 - Fire Fighting	5,000	2,084	5,000	(1,845)	3,155	5,000
55110 - Grants To Public Libraries	**0**	**(0)**	**0**	**0**	**0**	**0**
Revenue	**-1,003,684**	**(1,003,684)**	**(1,043,432)**	**(1,043,432)**	**(1,043,432)**	**(1,157,397)**
411100 - General Property Taxes	-1,003,684	(1,003,684)	(1,043,432)	(1,043,432)	(1,043,432)	(1,157,397)
Expense	**1,003,684**	**1,003,684**	**1,043,432**	**1,043,432**	**1,043,432**	**1,157,397**
579300 - Grants To Public Libraries	1,003,684	1,003,684	1,043,432	1,043,432	1,043,432	1,157,397
804 - Dog License Fund	**0**	**0**	**0**	**(524)**	**0**	**0**
56230 - Dog License Fund	**0**	**0**	**0**	**(524)**	**0**	**0**
Revenue	**-56,300**	**(43,995)**	**(56,300)**	**(627)**	**(56,300)**	**(56,300)**
442011 - Dog Licenses	-56,300	(43,995)	(56,300)	(627)	(56,300)	(56,300)
Expense	**56,300**	**43,995**	**56,300**	**103**	**56,300**	**56,300**
521105 - Veterinary Services	500	0	500	0	500	500
521204 - Contract Services-Assessors	500	0	500	0	500	500
531000 - Office Supplies	800	940	1,000	0	1,000	1,000
532601 - Publication Of Legal Notices	50	96	200	103	200	200
573201 - Dog Damage Claims	3,450	0	3,450	0	3,450	3,450
579010 - Paid to Municipalities	51,000	42,960	50,650	0	50,650	50,650

County of Chippewa*			
County Clerk - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
06 - County Clerk		**0**	**0**
51422 - County Clerk		**0**	**0**
411100 - General Property Taxes		**(223,789)**	**(223,789)**
property taxes	100.06.51422.411100	(223,789)	(223,789)
442032 - Conservation License Fees		**(200)**	**(200)**
hunting and fishing licenses	100.06.51422.442032	(200)	(200)
442034 - Marriage License Fees		**(19,500)**	**(19,500)**
marriage license fees	100.06.51422.442034	(19,500)	(19,500)
461101 - County Clerks Fees		**(12,520)**	**(12,520)**
County Clerk Fees	100.06.51422.461101	(12,520)	(12,520)
461102 - Large Assembly Licenses		**(1,600)**	**(1,600)**
large assembly license fees (CVMF and OneFest)	100.06.51422.461102	(1,600)	(1,600)
461103 - Passports Revenues		**(66,000)**	**(66,000)**
Passport fees	100.06.51422.461103	(66,000)	(66,000)
461104 - Passport Photo Revenues		**(20,000)**	**(20,000)**
Passport Photo Fees	100.06.51422.461104	(20,000)	(20,000)
511100 - Salaries And Wages		**199,330**	**199,330**
per PBB report	100.06.51422.511100	199,330	199,330
511200 - Overtime		**500**	**500**
per PBB report	100.06.51422.511200	500	500
515000 - Fringe Benefits		**37,466**	**37,466**
per PBB Report	100.06.51422.515000	37,466	37,466
515400 - Health Insurance Benefit		**98,088**	**98,088**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
per PBB report	100.06.51422.515400	98,088	98,088
522500 - Telephone		**300**	**300**
4 phone extensions (3 employees and the election room)	100.06.51422.522500	300	300
531000 - Office Supplies		**1,800**	**1,800**
office supplies (envelopes, paper clips, folders, etc.)	100.06.51422.531000	1,800	1,800
531100 - Postage		**2,000**	**2,000**
postage (passport packages)	100.06.51422.531100	2,000	2,000
531200 - Copies/printing		**1,000**	**1,000**
copies	100.06.51422.531200	1,000	1,000
531400 - Equipment < $10,000		**500**	**500**
equipment	100.06.51422.531400	500	500
531900 - Sundry/Miscellaneous		**250**	**250**
Sundry	100.06.51422.531900	250	250
532400 - Memberships & Dues		**175**	**175**
WCCA and WMCA dues	100.06.51422.532400	175	175
533000 - Travel		**1,200**	**1,200**
travel - WCCA Conferences and training	100.06.51422.533000	1,200	1,200
533500 - Conventions & Meetings		**1,000**	**1,000**
WCCA Conferences and Training	100.06.51422.533500	1,000	1,000
51424 - Sundry Department Expenses		**0**	**0**
411100 - General Property Taxes		**(3,300)**	**(3,300)**
property taxes	100.06.51424.411100	(3,300)	(3,300)
530043 - Tax Refund		**2,500**	**2,500**
tax refund	100.06.51424.530043	2,500	2,500
531900 - Sundry/Miscellaneous		**200**	**200**
Sundry	100.06.51424.531900	200	200
532201 - County Directories		**600**	**600**
supplies for county directories	100.06.51424.532201	600	600
51441 - Elections		**0**	**0**
411100 - General Property Taxes		**(38,098)**	**(38,098)**
property taxes	100.06.51441.411100	(38,098)	(38,098)

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
473100 - Revenue from Municipalities		**(31,000)**	**(31,000)**
maintenance and election equipment reimbursement	100.06.51441.473100	(31,000)	(31,000)
514300 - Board Of Canvas		**280**	**280**
board of canvas payments	100.06.51441.514300	280	280
522500 - Telephone		**68**	**68**
telephone cost	100.06.51441.522500	68	68
526000 - Ballots		**27,000**	**27,000**
cost of ballot printing and paper ballots	100.06.51441.526000	27,000	27,000
531000 - Office Supplies		**3,000**	**3,000**
election office supplies (envelopes, labels, seals, etc)	100.06.51441.531000	3,000	3,000
531100 - Postage		**150**	**150**
postage	100.06.51441.531100	150	150
531200 - Copies/printing		**600**	**600**
copies of election materials	100.06.51441.531200	600	600
531600 - Election Expense		**34,000**	**34,000**
maintenance, thermal paper, flash drives, training	100.06.51441.531600	34,000	34,000
532601 - Publication Of Legal Notices		**4,000**	**4,000**
publication of election notices	100.06.51441.532601	4,000	4,000
51490 - Copy Machine/Offset/Mail		**0**	**0**
474100 - Copy Machine Revenues		**(3,000)**	**(3,000)**
copy machine revenues	100.06.51490.474100	(3,000)	(3,000)
474110 - Offset Machine Revenues		**(6,600)**	**(6,600)**
offset revenues	100.06.51490.474110	(6,600)	(6,600)
531002 - Copy/Supply/Offset Paper		**2,000**	**2,000**
copy paper and supplies	100.06.51490.531002	2,000	2,000
531201 - Copy Machine - Maintenance & S		**1,200**	**1,200**
maintenance	100.06.51490.531201	1,200	1,200
531202 - Offset - Maintenance & Supply		**2,500**	**2,500**
maintenance	100.06.51490.531202	2,500	2,500
553201 - Box Rent/Presort Mail		**900**	**900**
box rent/presort mail	100.06.51490.553201	900	900

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
553202 - Postage Meter Rent/Maintenance		**3,000**	**3,000**
postage meter	100.06.51490.553202	3,000	3,000
51530 - Assessments		**0**	**0**
411100 - General Property Taxes		**(425)**	**(425)**
general property taxes	100.06.51530.411100	(425)	(425)
514100 - Per Diem/Mileage - Committee		**250**	**250**
assessor school	100.06.51530.514100	250	250
531100 - Postage		**50**	**50**
postage	100.06.51530.531100	50	50
531200 - Copies/printing		**125**	**125**
copies of folders	100.06.51530.531200	125	125
52220 - Fire Suppression		**0**	**0**
411100 - General Property Taxes		**(5,000)**	**(5,000)**
general property taxes	100.06.52220.411100	(5,000)	(5,000)
529300 - Fire Fighting		**5,000**	**5,000**
WI Statute 60.57	100.06.52220.529300	5,000	5,000
55110 - Grants To Public Libraries		**0**	**0**
411100 - General Property Taxes		**(1,157,397)**	**(1,157,397)**
Property taxes	100.06.55110.411100	(1,157,397)	(1,157,397)
579300 - Grants To Public Libraries		**1,157,397**	**1,157,397**
Abbotsford	100.06.55110.579300	927	927
Altoona	100.06.55110.579300	21,992	21,992
Augusta Library	100.06.55110.579300	225	225
Barron Library	100.06.55110.579300	516	516
Bloomer Library	100.06.55110.579300	167,806	167,806
C.H. Johnson (Sandcreek)	100.06.55110.579300	1,415	1,415
Cadott Library	100.06.55110.579300	37,385	37,385
Calhoun (Chetek) Library	100.06.55110.579300	1,433	1,433
Cameron Library	100.06.55110.579300	3,448	3,448
Chippewa Falls Library	100.06.55110.579300	579,110	579,110
Colfax Library	100.06.55110.579300	6,217	6,217

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Cornell Library	100.06.55110.579300	44,608	44,608
Cumberland Library	100.06.55110.579300	264	264
Eau Claire Library	100.06.55110.579300	208,482	208,482
Fairchild Library	100.06.55110.579300	1,177	1,177
Fall Creek Library	100.06.55110.579300	4,195	4,195
Loyal Library	100.06.55110.579300	7	7
Medford Library	100.06.55110.579300	879	879
Menomonie Library	100.06.55110.579300	9,225	9,225
New Richmond Library	100.06.55110.579300	1,721	1,721
Rice Lake	100.06.55110.579300	2,389	2,389
Rusk City/County Library	100.06.55110.579300	9,094	9,094
Stanley Library	100.06.55110.579300	49,609	49,609
Thorp Library	100.06.55110.579300	2,284	2,284
Western Taylor (Gilman) library	100.06.55110.579300	2,989	2,989
804 - Dog License Fund		**0**	**0**
06 - County Clerk		**0**	**0**
56230 - Dog License Fund		**0**	**0**
442011 - Dog Licenses		**(56,300)**	**(56,300)**
Dog license fees	804.06.56230.442011	(56,300)	(56,300)
521105 - Veterinary Services		**500**	**500**
veterinary services	804.06.56230.521105	500	500
521204 - Contract Services-Assessors		**500**	**500**
contracted services	804.06.56230.521204	500	500
531000 - Office Supplies		**1,000**	**1,000**
dog tags	804.06.56230.531000	1,000	1,000
532601 - Publication Of Legal Notices		**200**	**200**
publication of legal notices	804.06.56230.532601	200	200
573201 - Dog Damage Claims		**3,450**	**3,450**
dog damage claims	804.06.56230.573201	3,450	3,450
579010 - Paid to Municipalities		**50,650**	**50,650**
paid to municipalities	804.06.56230.579010	50,650	50,650

County of Chippewa*			
County Clerk - Tax Levy Budget			
2027 DH Requested Budget			
Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**(1,240,806)**	**(1,301,173)**	**(1,428,009)**
51422 - County Clerk			
100 - General Fund	(190,299)	(210,918)	(223,789)
Total 51422 - County Clerk	**(190,299)**	**(210,918)**	**(223,789)**
51424 - Sundry Department Expenses			
100 - General Fund	(3,300)	(3,300)	(3,300)
Total 51424 - Sundry Department Expenses	**(3,300)**	**(3,300)**	**(3,300)**
51441 - Elections			
100 - General Fund	(38,098)	(38,098)	(38,098)
Total 51441 - Elections	**(38,098)**	**(38,098)**	**(38,098)**
51490 - Copy Machine/Offset/Mail			
100 - General Fund	0	0	0
Total 51490 - Copy Machine/Offset/Mail	**0**	**0**	**0**
51530 - Assessments			
100 - General Fund	(425)	(425)	(425)
Total 51530 - Assessments	**(425)**	**(425)**	**(425)**
52220 - Fire Suppression			
100 - General Fund	(5,000)	(5,000)	(5,000)
Total 52220 - Fire Suppression	**(5,000)**	**(5,000)**	**(5,000)**
55110 - Grants To Public Libraries			
100 - General Fund	(1,003,684)	(1,043,432)	(1,157,397)
Total 55110 - Grants To Public Libraries	**(1,003,684)**	**(1,043,432)**	**(1,157,397)**

Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
56230 - Dog License Fund			
804 - Dog License Fund	0	0	0
Total 56230 - Dog License Fund	**0**	**0**	**0**

CHIPPEWA COUNTY REGISTER OF DEEDS
MELANIE K. MCMANUS

711 N. Bridge Street, Rm 111
Chippewa Falls, WI 54729
715-726-7994

July 7, 2026

To: Andy Albarado

From: Melanie K. McManus

RE: 2027 Preliminary Budget Submission

Andy,

Please find attached a copy of the 2027 Preliminary Budget for the Register of Deeds which I will present to the Executive Committee on July 21, 2026. Here is the breakdown of significant changes to this year's proposal.

<u>Expense Account 531500: Maintenance/Service Agreements</u>
I removed the installation and hosting costs for Fidlar's hosting service, Bastion, that I had included in last year's budget. To date, we have not moved forward with this service. While it is valuable, it is expensive and we lose control of our repository. We will continue the practices that we have in place in preparation for a cyber event.

<u>All Revenue Accounts</u>
All revenue accounts have been increased slightly to cover salary and benefits increases. The increases to the three revenue accounts are under the past five-year averages.

Last year, I planned to present a resolution to increase our Laredo pricing. Due to making a minor change, the increase hasn't been necessary yet. I continue to monitor this monthly to do what is best for both the County and our Laredo subscribers.

Please let me know if you have any questions.

County of Chippewa*
Register of Deeds - Budget Summary
2027 DH Requested Budget

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**(101,242)**	**0**	**81,314**	**(40,030)**	**0**
100 - General Fund	**0**	**(101,242)**	**0**	**81,314**	**(40,030)**	**0**
51710 - Register Of Deeds	**0**	**(91,242)**	**0**	**81,314**	**(50,030)**	**0**
Revenue	**-435,829**	**(502,910)**	**(470,595)**	**(172,756)**	**(562,427)**	**(493,376)**
411100 - General Property Taxes	96,318	96,318	96,318	96,318	96,318	96,318
412300 - Real Estate Trans. Fees For Co	-218,147	(264,168)	(250,113)	(119,900)	(296,332)	(263,044)
461301 - Register Of Deeds Fees	-207,000	(231,921)	(212,500)	(104,837)	(255,763)	(221,325)
461302 - Laredo/Tapestry Fees	-107,000	(103,139)	(104,300)	(44,337)	(106,650)	(105,325)
Expense	**435,829**	**411,668**	**470,595**	**254,070**	**512,397**	**493,376**
511100 - Salaries And Wages	246,768	231,845	251,080	123,171	251,080	266,537
515000 - Fringe Benefits	45,477	42,026	45,447	21,861	45,447	48,081
515400 - Health Insurance Benefit	50,448	48,924	53,388	47,460	94,920	83,988
521401 - Software	24,300	25,240	28,500	9,118	28,500	28,000
522500 - Telephone	550	538	590	325	590	590
524008 - Book Repair	3,700	3,333	3,700	0	3,700	3,500
531000 - Office Supplies	4,000	3,134	3,750	76	3,750	3,500
531100 - Postage	3,200	1,488	2,000	683	2,000	1,500
531200 - Copies/printing	2,000	2,315	2,000	566	2,265	2,000
531500 - Maintenance/Service Agreements	53,086	1,384	77,390	49,595	77,390	52,800
532400 - Memberships & Dues	300	290	300	245	305	305
533000 - Travel	1,000	459	700	209	700	725
533500 - Conventions & Meetings	1,000	1,097	1,750	760	1,750	1,850
553500 - SBITAs - Principal	0	49,595	0	0	0	0
562250 - Interest - SBITAs	0	0	0	0	0	0
51711 - Register Of Deeds Carryover	**0**	**(10,000)**	**0**	**0**	**10,000**	**0**
Revenue	**0**	**(10,000)**	**0**	**0**	**10,000**	**0**
489100 - Refund Of Prior Years Expenses	0	(10,000)	0	0	10,000	0

County of Chippewa*
Register of Deeds - Budget Detail
2027 DH Requested Budget

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
11 - Register of Deeds		**0**	**0**
51710 - Register Of Deeds		**0**	**0**
411100 - General Property Taxes		**96,318**	**96,318**
Tax Levy	100.11.51710.411100	96,318	96,318
412300 - Real Estate Trans. Fees For Co		**(263,044)**	**(263,044)**
DOR Real Estate Transfer Fees collected for County	100.11.51710.412300	(263,044)	(263,044)
461301 - Register Of Deeds Fees		**(221,325)**	**(221,325)**
Fees collected from Real Estate Recordings and Vital Records	100.11.51710.461301	(221,325)	(221,325)
461302 - Laredo/Tapestry Fees		**(105,325)**	**(105,325)**
Access Fees Generated from Online Real Estate	100.11.51710.461302	(105,325)	(105,325)
511100 - Salaries And Wages		**266,537**	**266,537**
per PBB Report	100.11.51710.511100	266,537	266,537
515000 - Fringe Benefits		**48,081**	**48,081**
Per PBB Report	100.11.51710.515000	48,081	48,081
515400 - Health Insurance Benefit		**83,988**	**83,988**
per PBB Report	100.11.51710.515400	83,988	83,988
521401 - Software		**28,000**	**28,000**
Revenue Split of Laredo per Fidlar Contract	100.11.51710.521401	28,000	28,000
522500 - Telephone		**590**	**590**
Department Phone and Fax Usage per IT	100.11.51710.522500	590	590
524008 - Book Repair		**3,500**	**3,500**
Repair/Preservation of Vital Record Books	100.11.51710.524008	3,500	3,500
531000 - Office Supplies		**3,500**	**3,500**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Record Books, Paper, Envelopes & General Office Supplies	100.11.51710.531000	3,500	3,500
531100 - Postage		**1,500**	**1,500**
Return Documents and Vital Record Certificates	100.11.51710.531100	1,500	1,500
531200 - Copies/printing		**2,000**	**2,000**
Supplies and Toner, Copies and Printing	100.11.51710.531200	2,000	2,000
531500 - Maintenance/Service Agreements		**52,800**	**52,800**
Fidlar Software Real Estate Contract, Cloud Server Licensing and Server Sequel Licensing	100.11.51710.531500	52,800	52,800
532400 - Memberships & Dues		**305**	**305**
Association Dues and Memberships	100.11.51710.532400	305	305
533000 - Travel		**725**	**725**
Mileage/Travel	100.11.51710.533000	725	725
533500 - Conventions & Meetings		**1,850**	**1,850**
WRDA Conferences, ROD District Meetings, PRIA Conferences & Software Training	100.11.51710.533500	1,850	1,850

County of Chippewa*			
Register of Deeds - Tax Levy Budget			
2027 DH Requested Budget			
Fund	2025 Annual Budget	2026 Annual Budget	2027 Initial Budget Request
Grand Total	**96,318**	**96,318**	**96,318**
51710 - Register Of Deeds			
100 - General Fund	96,318	96,318	96,318
Total 51710 - Register Of Deeds	**96,318**	**96,318**	**96,318**
51711 - Register Of Deeds Carryover			
100 - General Fund	0	0	0
Total 51711 - Register Of Deeds Carryover	**0**	**0**	**0**

CHIPPEWA COUNTY TREASURER

711 N. Bridge Street, Room 105
Chippewa Falls, WI 54729
(715) 726-7960
(715) 720-2504 Fax

PATRICIA SCHIMMEL	BECKY WESTER	PAMELA NEWELL	Tracy Bronstad
County Treasurer	Deputy Treasurer	Account Assistant	Real Property Lister

July 10, 2026

TO: Andy Albarado

FR: Patty Schimmel

RE: 2027 Preliminary Budget Submission

Please find attached a copy of the 2027 Preliminary Budget for the County Treasurer's Department.

There are no significant changes to expenses, except for the increases in wages and benefits.

Revenues increased by $25,000 for the interest income account.

County of Chippewa*						
County Treasurer - Budget Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
Grand Total	**0**	**(2,109,889)**	**0**	**(416,958)**	**(1,110,635)**	**0**
100 - General Fund	**0**	**(2,109,889)**	**0**	**(416,958)**	**(1,110,635)**	**0**
51520 - County Treasurer	**0**	**(2,109,889)**	**0**	**(416,958)**	**(1,110,635)**	**0**
Revenue	**-473,029**	**(2,576,135)**	**(492,544)**	**(675,183)**	**(1,598,270)**	**(517,302)**
411100 - General Property Taxes	160,171	160,171	210,556	210,556	210,556	210,798
418010 - Interest On Taxes	-185,000	(208,268)	(185,000)	(106,546)	(200,000)	(185,000)
451000 - Convert Ag Land Penalty	-5,000	(10,343)	(5,000)	(824)	(5,000)	(5,000)
461201 - Treasurer's Fees	-3,000	(2,521)	(3,000)	(2,243)	(3,000)	(3,000)
461202 - Returned Check Fees	-200	0	(100)	0	(100)	(100)
462100 - Miscellaneous Revenues	0	(0)	0	(726)	(726)	0
481000 - Interest Income	-255,000	(1,840,715)	(325,000)	(686,550)	(1,400,000)	(350,000)
481001 - Long Term Portfolio Interest	-180,000	(224,900)	(180,000)	(122,431)	(200,000)	(180,000)
481100 - Change in Investment Value	0	(449,558)	0	33,581	0	0
483102 - Recovery Of Tax Deed Expenditu	-5,000	0	(5,000)	0	0	(5,000)
Expense	**473,029**	**466,246**	**492,544**	**258,225**	**487,635**	**517,302**
511100 - Salaries And Wages	260,538	260,565	270,484	125,039	270,484	275,450
511200 - Overtime	0	455	0	0	0	0
515000 - Fringe Benefits	48,044	47,553	49,531	22,956	49,531	51,110
515400 - Health Insurance Benefit	86,772	83,018	84,684	55,930	84,684	98,840
521218 - Contracted Services-Direct Dep	0	130	0	215	400	400
521510 - Tax Deed Expenses	6,475	0	6,500	0	0	6,500
522500 - Telephone	600	369	600	239	600	600
530041 - Illegal Tax Written Off	100	0	1,545	0	1,643	4,712
530042 - Personal Property Chargeback E	500	0	0	0	0	0
531000 - Office Supplies	13,700	12,247	14,500	605	14,500	14,500
531100 - Postage	12,000	13,859	14,000	9,040	18,000	15,000
531200 - Copies/printing	5,000	7,996	5,000	2,107	5,000	5,000
531500 - Maintenance/Service Agreements	35,000	(7,952)	42,300	41,913	41,913	41,590

Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
532400 - Memberships & Dues	200	180	200	180	180	200
532601 - Publication Of Legal Notices	2,900	0	2,000	0	0	2,000
533000 - Travel	400	0	400	0	300	400
533500 - Conventions & Meetings	800	125	800	0	400	1,000
553500 - SBITAs - Principal	0	42,631	0	0	0	0
562250 - Interest - SBITAs	0	5,069	0	0	0	0

County of Chippewa*			
County Treasurer - Budget Detail			
2027 DH Requested Budget			
Worksheet Line Item	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
Grand Total		**0**	**0**
100 - General Fund		**0**	**0**
10 - County Treasurer		**0**	**0**
51520 - County Treasurer		**0**	**0**
411100 - General Property Taxes		**210,798**	**210,798**
Excess Revenue	100.10.51520.411100	210,798	210,798
418010 - Interest On Taxes		**(185,000)**	**(185,000)**
Interest from delinquent property taxes	100.10.51520.418010	(185,000)	(185,000)
451000 - Convert Ag Land Penalty		**(5,000)**	**(5,000)**
Charge for changing ag land use to residential or commer	100.10.51520.451000	(5,000)	(5,000)
461201 - Treasurer's Fees		**(3,000)**	**(3,000)**
Reports, data files etc	100.10.51520.461201	(3,000)	(3,000)
461202 - Returned Check Fees		**(100)**	**(100)**
Fee for returned checks	100.10.51520.461202	(100)	(100)
481000 - Interest Income		**(350,000)**	**(350,000)**
Interest	100.10.51520.481000	(350,000)	(350,000)
481001 - Long Term Portfolio Interest		**(180,000)**	**(180,000)**
Long Term Portfolio Interest	100.10.51520.481001	(180,000)	(180,000)
483102 - Recovery Of Tax Deed Expenditu		**(5,000)**	**(5,000)**
Tax Deed Title Serches	100.10.51520.483102	(5,000)	(5,000)
511100 - Salaries And Wages		**275,450**	**275,450**
Per PBB report	100.10.51520.511100	275,450	275,450
515000 - Fringe Benefits		**51,110**	**51,110**
Per PBB report	100.10.51520.515000	51,110	51,110
515400 - Health Insurance Benefit		**98,840**	**98,840**

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
Per PBB Report	100.10.51520.515400	98,840	98,840
521218 - Contracted Services-Direct Dep		**400**	**400**
ACH/Wire Bank Fees	100.10.51520.521218	400	400
521510 - Tax Deed Expenses		**6,500**	**6,500**
Guardian Ad Litem Fees	100.10.51520.521510	400	400
ROD Recording Fees	100.10.51520.521510	100	100
Title Searches	100.10.51520.521510	6,000	6,000
522500 - Telephone		**600**	**600**
7 Extensions @ $61 plus long distance	100.10.51520.522500	600	600
530041 - Illegal Tax Written Off		**4,712**	**4,712**
Tax Certificates over 11 years old	100.10.51520.530041	4,712	4,712
531000 - Office Supplies		**14,500**	**14,500**
A/P check stock	100.10.51520.531000	1,500	1,500
Envelopes	100.10.51520.531000	5,000	5,000
Miscellaneous office supplies	100.10.51520.531000	3,000	3,000
Tax Bill Forms	100.10.51520.531000	5,000	5,000
531100 - Postage		**15,000**	**15,000**
A/P checks	100.10.51520.531100	4,000	4,000
Certified Mail	100.10.51520.531100	1,000	1,000
Postponed & Delinquent Tax Statements	100.10.51520.531100	6,000	6,000
Tax Receipts	100.10.51520.531100	4,000	4,000
531200 - Copies/printing		**5,000**	**5,000**
EO Johnson	100.10.51520.531200	5,000	5,000
531500 - Maintenance/Service Agreements		**41,590**	**41,590**
Catalis Tax Program Annual Support	100.10.51520.531500	41,590	41,590
532400 - Memberships & Dues		**200**	**200**
WCTA & WRPLA Annual Dues	100.10.51520.532400	200	200
532601 - Publication Of Legal Notices		**2,000**	**2,000**
Tax Deed	100.10.51520.532601	2,000	2,000
533000 - Travel		**400**	**400**
WCTA & WRPLA Meetings	100.10.51520.533000	400	400

Worksheet Line Item	Full Postingstring	2027 Initial Budget Request Total incl. Worksheets	2027 Worksheet Total
533500 - Conventions & Meetings		**1,000**	**1,000**
WCTA & WRPLA Meetings	100.10.51520.533500	1,000	1,000

County of Chippewa*			
County Treasurer - Tax Levy Budget			
2027 DH Requested Budget			
Fund	**2025 Annual Budget**	**2026 Annual Budget**	**2027 Initial Budget Request**
Grand Total	**160,171**	**210,556**	**210,798**
51520 - County Treasurer			
100 - General Fund	160,171	210,556	210,798
Total 51520 - County Treasurer	**160,171**	**210,556**	**210,798**

VETERANS SERVICE OFFICE
711 N Bridge St, Room 113
Chippewa Falls WI 54729
P: 715-726-7990
F: 715-726-7821
Email: veterans@chippewacountywi.gov

Peter Johnston ~ Service Officer
Rainy Foiles ~ Veteran Services Specialist

July 17, 2026

To: Andy Albarado

From: Peter Johnston

RE: 2027 Preliminary Budget Submission

Veteran Service Office has four budgets, with line items changed from last year:

- Main budget [#100-60-54700]
  - Salaries, Wages, Fringe and health insurance benefits. Changed Position-Based Budgeting Report for Wendy and Peter. State Grant will be supplemented into Wendy's salary and benefits.
- Veterans Relief [#100-60-54701]
  - Same amount used as last year
- Care of Veterans' Graves [#100-60-54702]
  - Same amount used as last year
- Veteran's Service Grant [#100-60-54703]
  - Same amount used as last year

County of Chippewa*						
Veterans - Budget Summary						
2027 DH Requested Budget						
Account	2025 Annual Budget	2025 Full Year Actuals	2026 Annual Budget	2026 June YTD Actuals	2026 Annual Projection	2027 Initial Budget Request
Grand Total	**0**	**(8,924)**	**0**	**(127,848)**	**(112,876)**	**0**
100 - General Fund	**0**	**(8,924)**	**0**	**(127,848)**	**(112,876)**	**0**
54700 - Veterans Service Officer	**0**	**(3,421)**	**0**	**(112,290)**	**(110,936)**	**0**
Revenue	**-202,312**	**(202,312)**	**(216,522)**	**(216,522)**	**(216,522)**	**(224,035)**
411100 - General Property Taxes	-202,312	(202,312)	(216,522)	(216,522)	(216,522)	(224,035)
Expense	**202,312**	**198,891**	**216,522**	**104,232**	**105,586**	**224,035**
511100 - Salaries And Wages	127,299	129,589	136,367	61,420	61,420	135,733
515000 - Fringe Benefits	23,487	22,766	25,217	11,180	11,180	25,450
515400 - Health Insurance Benefit	46,664	43,828	50,074	29,401	29,401	57,990
522500 - Telephone	562	298	564	189	300	562
531000 - Office Supplies	900	542	900	628	900	1,100
531100 - Postage	800	340	800	211	500	500
531200 - Copies/printing	400	49	400	24	150	200
533000 - Travel	200	97	200	235	235	300
533500 - Conventions & Meetings	2,000	1,380	2,000	944	1,500	2,200
54701 - Veterans Relief	**0**	**(4,122)**	**0**	**(4,957)**	**(1,840)**	**0**
Revenue	**-6,886**	**(6,886)**	**(6,886)**	**(6,886)**	**(6,886)**	**(6,886)**
411100 - General Property Taxes	-6,886	(6,886)	(6,886)	(6,886)	(6,886)	(6,886)
Expense	**6,886**	**2,764**	**6,886**	**1,929**	**5,046**	**6,886**
514100 - Per Diem/Mileage - Committee	800	200	800	0	400	500
515000 - Fringe Benefits	50	16	50	0	50	50
521206 - Contracted Services-Drivers	300	0	300	0	0	100
531500 - Maintenance/Service Agreements	2,096	1,612	2,096	0	2,096	3,000
533000 - Travel	1,240	90	1,240	80	100	836
535201 - Vehicle Expenses	400	0	400	0	400	400
570100 - Veterans Relief	2,000	847	2,000	1,849	2,000	2,000
54702 - Care Of Veterans Graves	**0**	**40**	**0**	**(775)**	**(100)**	**0**
Revenue	**-650**	**(650)**	**(650)**	**(650)**	**(650)**	**(650)**

County of Chippewa*						
Veterans - Budget Summary						
2027 DH Requested Budget						
Account	**2025 Annual Budget**	**2025 Full Year Actuals**	**2026 Annual Budget**	**2026 June YTD Actuals**	**2026 Annual Projection**	**2027 Initial Budget Request**
411100 - General Property Taxes	-650	(650)	(650)	(650)	(650)	(650)
Expense	**650**	**690**	**650**	**(125)**	**550**	**650**
570201 - Grave Markers	650	690	650	(125)	550	650
54703 - Veterans Service Grant	**0**	**(1,421)**	**0**	**(9,825)**	**0**	**0**
Revenue	**-15,813**	**(15,813)**	**(16,604)**	**(16,600)**	**(16,604)**	**(16,600)**
435501 - State Aid - Veterans Service	-15,813	(15,813)	(16,604)	(16,600)	(16,604)	(16,600)
Expense	**15,813**	**14,392**	**16,604**	**6,775**	**16,604**	**16,600**
511100 - Salaries And Wages	9,137	8,755	9,974	4,300	9,974	9,742
515000 - Fringe Benefits	1,686	1,573	1,844	787	1,844	1,827
515400 - Health Insurance Benefit	3,784	3,552	3,314	1,554	3,314	3,834
531200 - Copies/printing	1,206	512	1,472	134	1,472	1,197

	A	B	C	D
1	**County of Chippewa***			
2	**Veterans - Budget Detail**			
3	**2027 DH Requested Budget**			
4				
5	**Worksheet Line Item**	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
6	**Grand Total**		**0**	**0**
7				
8	**100 - General Fund**		**0**	**0**
9	**60 - Veterans**		**0**	**0**
10	**54700 - Veterans Service Officer**		**0**	**0**
11	**411100 - General Property Taxes**		**(224,035)**	**(224,035)**
12	Cost Associated with Veterans Office	100.60.54700.411100	(224,035)	(224,035)
13	**511100 - Salaries And Wages**		**135,733**	**135,733**
14	Position Based Budgeting Report minus WDVA Grant wages	100.60.54700.511100	135,733	135,733
15	**515000 - Fringe Benefits**		**25,450**	**25,450**
16	Position Based Budgeting Report minus WDVA Grant	100.60.54700.515000	25,450	25,450
17	**515400 - Health Insurance Benefit**		**57,990**	**57,990**
18	Position Based Budgeting Report minus WDVA Grant	100.60.54700.515400	57,990	57,990
19	**522500 - Telephone**		**562**	**562**
20	Land line to make/receive calls from veterans, state and federal offices	100.60.54700.522500	562	562
21	**531000 - Office Supplies**		**1,100**	**1,100**
22	Envelopes, sticky notes, pens, hand sanitizer, batteries colorered paper, tape, business cards, file folders	100.60.54700.531000	1,100	1,100
23	**531100 - Postage**		**500**	**500**
24	Claims sent to veterans, dependents, funeral, and cemeteries in finalizing claims	100.60.54700.531100	500	500
25	**531200 - Copies/printing**		**200**	**200**
26	Needed for filing claims for veterans and dependents	100.60.54700.531200	200	200
27	**533000 - Travel**		**300**	**300**
28	Homes visits to veterans and dependents for fact gathering to file claims	100.60.54700.533000	300	300
29	**533500 - Conventions & Meetings**		**2,200**	**2,200**
30	Spring & Fall Conference provided by the State, National Convention all are required to maintain certification in order to file claims	100.60.54700.533500	2,200	2,200
31	**54701 - Veterans Relief**		**0**	**0**
32	**411100 - General Property Taxes**		**(6,886)**	**(6,886)**
33	Cost Associated with Veteran Office	100.60.54701.411100	(6,886)	(6,886)
34	**514100 - Per Diem/Mileage - Committee**		**500**	**500**
35	Commission members per diem	100.60.54701.514100	500	500

	A	B	C	D
1	**County of Chippewa***			
2	**Veterans - Budget Detail**			
3	**2027 DH Requested Budget**			
4				
5	**Worksheet Line Item**	**Full Postingstring**	**2027 Initial Budget Request Total incl. Worksheets**	**2027 Worksheet Total**
36	**515000 - Fringe Benefits**		**50**	**50**
37	Veterans Commission members	100.60.54701.515000	50	50
38	**521206 - Contracted Services-Drivers**		**100**	**100**
39	Office provides training and up to date information for the volunteer van drivers	100.60.54701.521206	100	100
40	**531500 - Maintenance/Service Agreements**		**3,000**	**3,000**
41	VetraSpec cost for the online program used to file claims for Veterans and Dependents and Social Media Account `	100.60.54701.531500	3,000	3,000
42	**533000 - Travel**		**836**	**836**
43	Volunteer Van Drivers receive $20 each trip to purchase lunch at the VAMC	100.60.54701.533000	836	836
44	**535201 - Vehicle Expenses**		**400**	**400**
45	Used to take care of arising issues that cannot wait to get to the VAMC garbage. Waiting may cause a hazard	100.60.54701.535201	400	400
46	**570100 - Veterans Relief**		**2,000**	**2,000**
47	For veterans and dependents that are in need who request assistance for rent to avoid eviction, electric to avoid shut off, gas and	100.60.54701.570100	2,000	2,000
48	**54702 - Care Of Veterans Graves**		**0**	**0**
49	**411100 - General Property Taxes**		**(650)**	**(650)**
50	Cost Associated with Veteran Office	100.60.54702.411100	(650)	(650)
51	**570201 - Grave Markers**		**650**	**650**
52	Purchase of aluminum holders memorializes veterans	100.60.54702.570201	650	650
53	**54703 - Veterans Service Grant**		**0**	**0**
54	**435501 - State Aid - Veterans Service**		**(16,600)**	**(16,600)**
55	State Grant	100.60.54703.435501	(16,600)	(16,600)
56	**511100 - Salaries And Wages**		**9,742**	**9,742**
57	Salaries/Wages for Veterans Benefit Specialist, funds from grant	100.60.54703.511100	9,742	9,742
58	**515000 - Fringe Benefits**		**1,827**	**1,827**
59	Fringe Benefits for Veterans Benefit Specialist, funds from grant	100.60.54703.515000	1,827	1,827
60	**515400 - Health Insurance Benefit**		**3,834**	**3,834**
61	Health Benefits for Veterans Benefit Specialist, funds from grant	100.60.54703.515400	3,834	3,834
62	**531200 - Copies/printing**		**1,197**	**1,197**
63	Used in aiding the veteran and dependent to file claims	100.60.54703.531200	1,197	1,197

Department of Administration

Andy Albarado, County Administrator

July 14, 2026

TO: Executive Committee

FR: Andy Albarado

RE: Engagement of Baker Tilly for Review of the Chippewa Valley Health Cooperative's Feasibility Study Prepared by Wipfli

At the May 19, 2026, County Board meeting, representatives from the Chippewa Valley Health Cooperative gave a presentation regarding their request for a $10 million conduit loan from the Wisconsin Board of Commissioners of Public Lands (BCPL) to help finance the interim Chippewa Valley Health Cooperative Hospital in Chippewa Falls. During and after the Cooperative's presentation, County Board members raised numerous questions regarding the feasibility of the hospital and the analysis that Wipfli completed. These questions highlighted the need for further independent review before any additional consideration could be given.

The Executive Committee met on June 16, 2026, and additional questions were identified concerning the assumptions and conclusions in the Wipfli report. The Committee agreed that more information and a thorough validation of the analysis were necessary before the full County Board deliberates on this matter. The Executive Committee revisited the prior proposal requested from Baker Tilly, which detailed their ability to conduct a review of the Wipfli feasibility study. The Committee directed the County Administrator to contact Baker Tilly to confirm the terms of their proposal, including cost, scope, and availability to proceed.

The scope of work requested from Baker Tilly will focus on several primary components:

- Reviewing the assumptions used by Wipfli in developing the feasibility study and assessing their validity.
- Analyzing the impact of health care competition and new developments in the region.
- Evaluating how current Federal legislation, including HR1 ("Big Beautiful Bill"), may affect the financial viability of health care providers.

I confirmed with Baker Tilly and their proposal is still valid and they are available to proceed with the work for a cost of $45,000. We moved ahead and formally engaged Baker Tilly to proceed with this review. Their work plan is outlined in the accompanying Statement of Work.

Karl Rebay with Baker Tilly, will be at the July 21, 2026, Executive Committee meeting to review the process and address any initial questions we have for them, or that they have for us to help complete their work. County Board members who wish to provide input or suggest questions for inclusion in the review are encouraged to attend. A copy of their Statement of Work is included in the agenda packet.

The anticipated timeline for completion is six weeks. This timeframe is dependent on Baker Tilly obtaining all necessary information from both Wipfli and the Chippewa Valley Health Cooperative.

711 N. Bridge Street, Room 106 aalbarado@chippewacountywi.gov Ph: (715) 726-4597
Chippewa Falls, WI 54729 Fx: (715) 726-4599

<u>NEXT STEPS – SEEKING DIRECTION ON HOW TO PROCEED</u>
At the July 21, 2026 Executive Committee meeting I will be looking for direction on the following:

- Identify additional questions you would like clarified regarding the Wipfli feasibility study.

- If you support moving forward with Baker Tilly, we need to identify a funding source for the $45,000. When the County Board approved Resolution 29-24 to authorize $70,000 for the Wipfli feasibility study, that money came from the Land Development Fund (602-04-54712). My recommendation is to use the same funding mechanism for this request.

- Would you like the findings of the Baker Tilly review to be shared with the Executive Committee first or taken directly to the full County Board as part of their deliberations?

If you have any questions in advance of the July 21st meeting, please let me know.

Sincerely,

Andy Albarado
County Administrator

Attachment

711 N. Bridge Street, Room 106
Chippewa Falls, WI 54729
aalbarado@chippewacountywi.gov
Ph: (715) 726-4597
Fx: (715) 726-4599

STATEMENT OF WORK

HEALTHCARE CONSULTING SERVICES

JULY 24, 2026

This Statement of Work ("Statement of Work" or "SOW") is issued pursuant to the Master Services Agreement (the "Master Services Agreement" or "Consulting MSA") dated July 24, 2026 between Chippewa County ("Client," "you," and "your") and Baker Tilly Advisory Group, LP ("Baker Tilly," "we," "us," and "our"), and incorporates all terms and conditions thereof as if fully set forth herein. This Statement of Work is effective as of the date set forth above and confirms our acceptance and understanding of the nature and scope of our engagement, the limitations of the Services, and the responsibilities of Baker Tilly and Client in connection therewith. This SOW and the Consulting MSA are made part of the Agreement, as set forth in the Consulting MSA. Any capitalized terms not defined herein shall have the meaning set forth in the Consulting MSA.

Summary of Services

Our services to you under this engagement (the "Services") will include the following:

- AN OPENING KICK-OFF MEETING WITH THE BOARD TO REVIEW THE PROCESS AND ADDRESS ANY INITIAL QUESTIONS FOR EITHER PARTY.
- OBTAIN WITH YOUR ASSISTANCE THE APPROPRIATE CONTACTS AND INFORMATION RELATED TO ALL PRIMARY ASSUMPTIONS INCLUDING:
  - DEMAND / VOLUMES, SOURCES AND REFERRAL PATTERN ASSUMPTIONS, PAYER MIX AND REVENUE BY LINE OF BUSINESS (MEDICARE, MEDICAID, COMMERCIAL, OTHER)
  - COMPETITIVE LANDSCAPE
  - COSTS AND COST DRIVERS
- REVIEW OF SUPPORTING SCHEDULES AND INFORMATION USED BY MANAGEMENT AND FEASIBILITY CONSULTANTS
- REVIEW REPORTS AND CONDUCT AN ASSESSMENT OF ASSUMPTIONS:
  - INTERVIEWS WITH OPERATORS/DEVELOPERS
  - INTERVIEWS WITH FEASIBILITY CONSULTANTS AND OTHER KEY INDIVIDUALS WHO WERE SOURCES OF INFORMATION WHICH MAY INCLUDE:
    - ARCHITECTS
    - CONSTRUCTION PROFESSIONALS
    - MEDICAL PROFESSIONALS

    - MARKET RESEARCH TO SUPPORT ASSESSING ALL KEY ASSUMPTIONS
- PROVIDE ASSISTANCE UNDERSTANDING POTENTIAL IMPACTS OF RECENT FEDERAL LEGISLATION ON THE PROJECT.
- DEVELOP A PRESENTATION IN ADVANCE OF SUBMITTING OUR REPORT TO DISCUSS AND FINDINGS AND FACILITATION OF A WORKING SESSION WITH YOU AND YOUR TEAM TO ALLOW FOR DIALOGUE TO SUPPORT GAINING A COMFORT LEVEL WITH THE ANALYSIS AND OUR OBSERVATIONS.
- FINALIZATION OF A REPORT THAT SUMMARIZES THE WORK WE PERFORMED AND OUR OBSERVATIONS.

Your Assistance

It is your responsibility to provide all the information required for the performance of the services outlined in the *Summary of Services* above. You agree to bring to our attention any matters that may reasonably be expected to require further consideration. You also agree to bring to our attention any changes in the information as originally provided to us as soon as such information becomes available.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and is supported by records as required by law. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you to clarify some of the information. **To the extent the information that you provide is incorrect, incomplete or has other errors, we are not responsible for how those errors impact the correctness of our work product.**

Baker Tilly's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. Baker Tilly will not perform any management functions or make management decisions for Client in connection with this engagement.

In addition, you agree to perform the following in connection with these non-attest Services:

- Make all management decisions and perform all management functions and assume all management responsibilities.
- Oversee the Services by designating one or more individuals, preferably within senior management, who possess the skill, knowledge and/or experience to oversee the Services performed. Such an individual is not required to possess the expertise to perform or reperform the Services.
- Evaluate the adequacy and results of the Services performed.
- Accept responsibility for the results of the Services.

It is our understanding that the Client has or will designate an appropriate person to oversee our Services and that, in the opinion of the Client, such person is qualified to oversee the Services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Disclaimer

In connection with the Services, Baker Tilly may be required to exchange data with third parties (including credit monitoring agencies, such as Experian), States or State agencies (collectively, "Third Parties"). Such data may include sensitive data such as social security numbers and personal healthcare information. Notwithstanding any other provision in this SOW or in the Agreement to the contrary, we make no representation, warranty or guarantee regarding the effectiveness of the Third Parties' security measures, systems, networks, or devices, including data transmission methods used or required by Third Parties, and we are not liable or responsible for the safety, security or privacy practices of Third Parties.

Limitations

Our Services will be based, in part, on your books and records, and we will rely on you to ensure that we are provided accurate and verifiable data. Please be advised that we will not audit or perform third-party verification of the underlying data. Accordingly, we will not express a conclusion or provide any other form of assurance on the completeness or accuracy of the information.

Baker Tilly may report to your compliance officer or, if no compliance officer has been appointed, the Chief Executive Officer, any compliance concerns identified during the course of performing these Services. You agree to take responsibility for pursuing appropriate action on any such items that we identify.

Responsibility for Financial Statements

You are fully responsible for your financial statements, including the establishment and maintenance of adequate records and effective internal controls over financial reporting. Baker Tilly assumes no responsibility to provide you with assurance about the accuracy of financial statements, or whether such financial statements are free of misstatements due to fraud or in compliance with applicable laws or regulations.

Additional Services

During the term of this Agreement we may suggest, or you may request, that we provide services outside the scope of Services described in the Summary of Services section above. If these additional services are closely related to the engagement or are minor and require minimal time (such as answering a quick question), they may be provided under the authority of this Agreement. **All such additional services must be mutually agreed upon and documented in writing or electronic communication.**

Fees

Our fees will be based on a time and materials basis. We estimate our fees to be approximately $45,000 and will inform you if, at any time, we believe we will surpass that amount.

Our professional fees will be billed monthly based on the amount of work completed, plus expenses incurred. Consulting beyond the scope of this agreement will be proposed separately.

In addition to our professional fees, our invoices will include a 5% fee for software, technology and data security. Any travel, subsistence and other out-of-pocket expenses related to the engagement will be billed separately. Interim billings will be submitted on a monthly basis as work progresses and expenses are incurred. Our invoices are due and payable upon receipt.

ACCEPTED AND AGREED:

The undersigned hereby executes this SOW on behalf of the party indicated with full authority to do so.

Baker Tilly Advisory Group, LP	**Chippewa County**
By:	By:
Name:	Name:
Title:	Title:
Date:	Date:

CONSULTING & MANAGED SERVICES MASTER SERVICES AGREEMENT

EFFECTIVE DATE: JULY 24, 2026

This Consulting & Managed Services Master Services Agreement ("Consulting MSA") represents the terms and conditions relating to services to be provided to Chippewa County, with an address at 711 North Bridge Street, Chippewa Falls, Wisconsin 54729, United States on behalf of itself and its subsidiaries and affiliated entities set forth in a Statement of Work (collectively "you," "your," and "Client") by Baker Tilly Advisory Group, LP ("Baker Tilly," "we," "us," and "our"). To the extent Client subsidiaries or affiliated entities utilize this Consulting MSA, such subsidiary or affiliated entity shall be designated in the Statement of Work and all references to "you," "your," and "Client" throughout this Consulting MSA shall be deemed references to such subsidiary or affiliated entity.

1. Agreement Scope

a. The terms and conditions of this Consulting MSA apply to all consulting services we provide to you and any other entities or individuals for whom services are performed at your request (the "Services"). The nature and scope of our Services may be set forth in a Statement of Work ("SOW") signed by Baker Tilly and you. However, all consulting Services we provide to you or at your request, whether or not set forth in a SOW, are subject to the terms of this Agreement unless expressly governed by the terms of a separate agreement executed between the parties.

b. This Consulting MSA, any attachments hereto, any SOW issued hereunder and, where applicable, any online terms and conditions or terms of use ("Online Terms") related to online products or services ("Online Offering") or third-party software ("Third-Party Software") made available to Client by Baker Tilly (collectively, the "Agreement"), constitute the entire understanding and agreement between Client and Baker Tilly with respect to the Services. For clarity and avoidance of doubt, this Consulting MSA and any applicable SOW govern Baker Tilly's provision of Services, and the Online Terms govern Client's use of the Online Offering or Third-Party Software.

c. This Agreement shall supersede and replace all prior or contemporaneous representations, understandings or agreements with regard to the Services, and may not be modified or amended except by an agreement in writing signed between the parties hereto. In the event of a conflict between this Consulting MSA and the terms of any SOW, this Consulting MSA shall govern.

d. You may enter into SOWs for consulting services with certain Baker Tilly affiliates under the terms of this Consulting MSA, provided the SOW expressly references this Consulting MSA as the governing agreement, and is executed by you and the applicable affiliate. For the purposes of such SOW, all references to Baker Tilly in this Consulting MSA will be deemed to refer to such affiliate. Baker Tilly shall have no liability for the acts or omissions of such affiliate, and the affiliate who is party to a SOW shall be solely liable for the Services under such SOW.

e. In addition to consulting services, Client acknowledges that Baker Tilly and its affiliates provide a variety of unrelated services, including without limitation, financial audit, wealth management, and tax services (collectively "Out of Scope Services"). Should Client wish to engage Baker Tilly or an affiliate in connection with any Out of Scope Services, the terms and conditions for such Out of Scope Services must be captured in a separate written engagement agreement.

2. Deliverables

a. Unless otherwise expressly agreed in an applicable SOW, subject to Baker Tilly's rights in Baker Tilly's Knowledge (as defined below), Client shall own completed deliverables developed under this Agreement ("Deliverables") and may use, copy and distribute Deliverables internally for Client's internal business purposes. Disclosure of Deliverables to any third-party is subject to Baker Tilly's prior written consent and execution of Baker Tilly's standard access letter. Baker Tilly will maintain all ownership right, title and interest to all of Baker Tilly's Knowledge. For purposes of this Agreement "Baker Tilly's Knowledge" means Baker Tilly's proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by Baker Tilly prior to the Effective Date of this Agreement ("Baker Tilly's Preexisting Knowledge") (2) developed or obtained by Baker Tilly after the Effective Date, that are reusable from client to client and project to project, where Client has not paid for such development; and (3) extensions, enhancements, or modifications of Baker Tilly's Preexisting Knowledge which do not include or incorporate Client's Confidential Information. To the extent that any Baker Tilly Knowledge is incorporated into the Deliverables, Baker Tilly grants to Client a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Baker Tilly Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Baker Tilly.

b. The documentation for the engagement, including the workpapers, is not part of the Deliverables, is the property of Baker Tilly, and constitutes Confidential Information. We may retain the documentation for a period of time sufficient to satisfy our firmwide document retention policy and any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records, and we will return such records to you at the completion of the Services. When such records are returned to Client, it is Client's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. Client acknowledges and agrees that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy its engagement files, including its workpapers related to an engagement. If Baker Tilly is required by law, regulation or professional standards to make certain documentation available to regulators, Client hereby authorizes Baker Tilly to do so.

3. Acceptance

Client shall accept Deliverables which (i) substantially conform to the specifications in the SOW or (ii) where applicable, successfully complete the mutually agreed to acceptance test plan described in the SOW. Client will promptly give Baker Tilly written notification of any nonconformance of the Deliverables with such requirements ("Nonconformance") within thirty (30) days following delivery of such Deliverables, and Baker Tilly shall have a reasonable period of time, based on the severity and complexity of the Nonconformance, to correct the Nonconformance so that the Deliverables substantially conform to the specifications. If Client uses the Deliverable before acceptance, fails to promptly notify Baker Tilly of any Nonconformance within such 30-day period, or delays the beginning of acceptance testing more than five (5) business days past the agreed upon date for the start of such acceptance testing as specified or otherwise determined under the SOW, then the Deliverable shall be deemed irrevocably accepted by Client.

4. Standards of Performance

Baker Tilly shall perform its Services in conformity with the terms expressly set forth in this Agreement. Accordingly, our Services shall be evaluated on our substantial conformance with such terms and standards. Any claim of nonconformance (and applicability of such standards) must be clearly and convincingly shown. Client acknowledges that the Services will involve the participation and cooperation of management and others of Client. Unless required by professional standards or Client and Baker Tilly otherwise agree in writing, Baker Tilly shall have no responsibility to update any of its work after its completion.

5. Warranty

a. Each party represents and warrants to the other that it has full power and authority to enter into and perform this Agreement and the person signing this Agreement on behalf of each party hereto has been properly authorized and empowered to enter into this Agreement.

b. Client warrants that it has the legal right and authority, and will continue to have the legal right and authority during the term of this Agreement, to operate, configure, provide, place, install, upgrade, add, maintain and repair (and authorize Baker Tilly to do any of the foregoing to the extent the same are included in the Services) the hardware, software and data that comprises any of Client's information technology system upon which or related to which Baker Tilly provides Services under this Agreement.

c. Baker Tilly warrants that any Services that it provides to Client under this Agreement will be performed in accordance with generally accepted industry standards of care and competence. Client's sole and exclusive remedy for a breach of Baker Tilly's warranty will be for Baker Tilly, in its sole discretion, to either: (i) use its reasonable commercial efforts to re-perform or correct the Services, or (ii) refund the fee Client paid for the Services that are in breach of Baker Tilly's warranty. Client must make a claim for breach of warranty in writing within thirty (30) days of the date that the Services that do not comply with Baker Tilly's warranty are performed. This warranty is voided in the event that Client makes alterations to the Services provided by Baker Tilly or to the environment in which the Services are used (including the physical, network and systems environments) that are not authorized in writing by Baker Tilly. If Client does not notify Baker Tilly of a breach of Baker Tilly's warranty during that 30-day period, Client will be deemed to have irrevocably accepted the Services.

d. Baker Tilly does not warrant any third-party product (each, a "Product"). All Products are provided to Client by Baker Tilly "AS IS." Baker Tilly will, to the extent it is allowed to by its vendors, pass through any warranties and indemnifications provided by the manufacturer of the Product. Client, recognizing that Baker Tilly is not the manufacturer of any Product, expressly waives any claim that Client may have against Baker Tilly based upon any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property right (each a Claim) with respect to any Product and also waives any right to indemnification from Baker Tilly against any such Claim made against Client by another. Client acknowledges that no employee of Baker Tilly or any other party is authorized to make any representation or warranty on behalf of Baker Tilly that is not in this Agreement.

e. This Section 5 is Baker Tilly's only warranty concerning the Services and any deliverable, and is made expressly in lieu of all other warranties and representations, express or implied, including any implied warranties of merchantability, ACCURACY, TITLE, noninfringement or fitness for a particular purpose, or otherwise.

6. Confidentiality

a. With respect to this Agreement and any information supplied by the disclosing party (the "Disclosing Party") in connection with this Agreement that should reasonably be treated as confidential and/or proprietary ("Confidential Information"), the receiving party (the "Recipient") agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (a) publicly known, other than as a result of a breach of this Agreement by Recipient, (b) already known to the Recipient, (c) disclosed to Recipient by a third party who, to the best of Recipient's knowledge, owes no obligation of confidentiality to the Disclosing Party, or (d) independently developed by Recipient. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information (y) to its Subcontractors and subsidiaries, or (z) when required to comply with a legal requirement or order, or as required by regulations or professional standards governing the Services performed.

b. Baker Tilly may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that Baker Tilly receives a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly will promptly notify Client, unless otherwise prohibited. In the event Baker Tilly is requested by Client, or required by government regulation, subpoena or other legal process to produce our engagement working papers or its personnel as witnesses with respect to services rendered to Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

7. Limitation on Damages and Indemnification

a. THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF BAKER TILLY AND ITS CURRENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID TO BAKER TILLY FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF BAKER TILLY RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY. ADDITIONALLY, IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR CONSEQUENTIAL, SPECIAL, INDIRECT, OR INCIDENTAL DAMAGES, COSTS, EXPENSES OR LOSSES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS AND OPPORTUNITY COSTS) ARISING OUT OF OR RELATED TO THIS AGREEMENT EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO

EVENT WILL EITHER PARTY BE LIABLE FOR ANY EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

b. As Baker Tilly is performing the Services solely for the benefit of Client, Client agrees to indemnify and hold harmless Baker Tilly, its subsidiaries, and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorneys' fees and all defense costs) associated with any third party claim relating to or arising as a result of this Agreement or the Services provided hereunder, including but not limited to, Client's use of the Deliverables, or such third party's use or possession of or reliance upon Baker Tilly's advice, recommendations, information or work product. This indemnification obligation shall not apply to third party claims to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly.

c. Because of the importance of the information that Client provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, Client hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by Client, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

d. Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

e. The terms of this Section 7 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of Client, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.

f. Client accepts and acknowledges that any legal proceedings arising from or in connection with the Services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

8. Personnel

During the term of this Agreement, and for a period of twelve (12) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the other party involved directly with providing Services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party during this period will be a fee equal to the hired person's annual salary at the time of the violation, so as to reimburse the party for the costs of hiring and training a replacement.

9. Data Privacy and Security

a. To the extent the Services require Baker Tilly to receive personal data or personal information, excluding protected health information, from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) not process personal data or personal information for commercial purposes other than related to the Client's engagement; (d) notify Client if it becomes aware it can no longer comply with applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing; and (e) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and subsidiaries, including Baker Tilly One India LLP, may process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between these entities. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

b. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

c. Baker Tilly and Client recognize that in performing the Services, Baker Tilly may receive, or otherwise have access to Protected Health Information ("PHI") and thereby become a Business Associate of Client (all as defined in the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations (45 C.F.R. Parts 160-64) ("HIPAA")). In such event, the parties shall protect PHI in accordance with the form of a HIPAA Business Associate Addendum. Baker Tilly and Client each agree to comply with the terms and conditions of the HIPAA Business Associate Agreement once executed, as well as federal and state health information confidentiality laws and regulations to the extent required, including but not limited to the requirements of the Standards for Privacy of Individually Identifiable Health Information published at 45 CFR parts 160 and 164.

10. Term & Termination

a. Unless earlier terminated as provided below, or unless otherwise agreed upon in writing by the parties, this Consulting MSA shall be effective as of the Effective Date and shall automatically terminate on the third (3rd) anniversary thereof (the “Expiration Date”). Any renewals or extensions of this Consulting MSA must be agreed to by the parties in writing.

b. To the extent any SOWs are in effect on the Expiration Date, the terms of this Consulting MSA shall remain in effect solely with regard to such SOW(s) until completion of the applicable Services. Any other termination of this Consulting MSA prior to the Expiration Date shall terminate all SOWs remaining in effect at the time of termination. Notwithstanding the foregoing, the termination of any particular SOW shall not affect the validity of this Consulting MSA or any other SOWs.

c. This Agreement may be terminated at any time by either party upon written notice to the other.

d. This Agreement may be terminated by either party effective immediately and without notice, upon: (i) the dissolution, termination of existence, liquidation or insolvency of the other party, (ii) the appointment of a custodian or receiver for the other party, (iii) the institution by or against the other party of any proceeding under the United States Bankruptcy Code or any other foreign, federal or state bankruptcy, receivership, insolvency or other similar law affecting the rights of creditors generally, or (iv) the making by the other party of any assignment for the benefit of creditors.

e. Client shall pay Baker Tilly for all Services rendered and expenses incurred as of the date of termination, and shall reimburse Baker Tilly for all reasonable costs associated with any termination. In the event that collection procedures are required, Client agrees to be responsible for all expenses of collection including related attorneys’ fees.

f. Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Agreement, including but not limited to, limitation of liability, confidentiality, ownership of work product, and survival of obligations; any accrued rights to payment; and remedies for breach of this Agreement shall survive the expiration or termination of this Agreement.

11. Alternative Dispute Resolution

a. Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies of every kind and nature arising out of or in connection with this Agreement and/or the Services, or any services subsequently provided to Client by Baker Tilly, or as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation or termination of this Agreement and/or the continuation or termination of any services ("Dispute(s)") shall be resolved as set forth in this section using the following procedure. In the unlikely event that a Dispute is not resolved by mutual agreement, the parties to the Dispute agree to attempt in good faith to settle the Dispute in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear its own expenses from mediation, and the fees and expenses of the mediator shall be shared equally by the parties.

b. If mediation does not settle the Dispute, then the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the services subject to the Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules") as amended and effective February 1, 2015, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrators upon a showing of substantial need. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrators shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrators have power to make an award that would be inconsistent with the Agreement or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrators may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction and subject to the choice of law provision set forth below, including the contractual limitations set forth in this Agreement, and shall have no power to decide the Dispute in any manner not consistent with such limitations period.

c. Client and Baker Tilly agree that if a party breaches any of its obligations hereunder, and if such breach will cause irreparable harm, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights hereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation or arbitration procedures set forth in this section in order to seek injunctive or declaratory relief.

12. Force Majeure

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God; fire, casualty, flood, war, strike, lockout, failure of public utilities, or injunction; any act, exercise, assertion or requirement of any governmental authority; any epidemic, destruction of production facilities or insurrection; any inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs; or any other cause beyond the reasonable control of the party invoking this provision, and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

13. Taxes

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any sales taxes, VAT or other tax withholdings imposed on this transaction, the fees, or on Client's use of the Services or possession of any deliverable (individually or collectively, the "Taxes"). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. If any applicable law requires Client to deduct or withhold taxes from any payment due to Baker Tilly, Client shall gross up such payment so that, after such deduction or withholding, Baker Tilly receives the full amount originally invoiced. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this Section 13.

14. Notices

Any notice or communication required or permitted under this Agreement shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to the applicable party (sending it to the attention of the signatory hereto) at the address specified in this Agreement or such other address as either party may from time to time designate to the other using this procedure.

15. Miscellaneous

a. Any terms in any Client purchase order that are different from, or additional to, the terms of this Agreement will be accorded no legal effect and are specifically hereby objected to by

Baker Tilly. This Agreement cannot be amended unless in writing and signed by duly authorized representatives of each party. Headings in this Agreement are included for convenience only and are not to be used to construe or interpret this Agreement.

b. If any provision of this Agreement is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission or the AICPA with respect to Client, such that any provision of this Agreement would impair the independence of Baker Tilly or its related entities under the rules, such provision(s) shall be of no effect.

c. Neither this Agreement, nor any claims, rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.

d. The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind Client to any third-party agreement. Though the Services may include Baker Tilly’s advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, Client.

e. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. The failure of either party at any time to enforce any of the provisions of this Agreement will in no way be construed as a waiver of such provisions and will not affect the right of either party thereafter to enforce each and every provision thereof in accordance with its terms.

f. Client acknowledges that: (i) Baker Tilly and Client may correspond or convey documentation via Internet e-mail unless Client expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.

g. Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.

h. The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

i. Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International have any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

j. If you request or require that we submit invoices through your vendor management or payment portal system ("VMS"), we will not be responsible for any management, administration or fees of any kind (including as a deduction or set-off to fees due to us) associated with our use of such VMS, and we shall not be subject to any additional terms and conditions of such VMS, notwithstanding a requirement that we click-through or agree to such terms in order to submit invoices. Any such terms will be void. Further, handwritten edits to this Agreement are expressly rejected and are void.

16. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws. Any non-arbitrable action arising under this Agreement shall be brought exclusively in the State of Illinois, and both parties consent to the personal jurisdiction of the state and federal courts located in Illinois.

ACCEPTED AND AGREED:

The undersigned hereby executes this Consulting and Managed Services Master Services Agreement on behalf of the party indicated, with full authority to do so.

Baker Tilly Advisory Group, LP	Chippewa County
By:	**By:**
Name:	**Name:**
Title:	**Title:**
Date:	**Date:**