

CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

AUGUST 8, 2023

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

NOTE: THE COUNTY BOARD MEETING WILL BE LIVE STREAMED ON YOUTUBE.

During the meeting you can access the video by using the link provided below.

<https://youtube.com/live/V2qX0SSrClQ?feature=share>

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE**
3. **ROLL CALL**

Attendee Name	Organization	Title	Status	Arrived
Dean Gullickson	Chippewa County	District 5 (Chair)	Present	
Ken Schmitt	Chippewa County	District 3 (Vice-Chair)	Present	
James Flater	Chippewa County	District 1	Absent	
Harold Steele	Chippewa County	District 2	Present	
David Bischel	Chippewa County	District 4	Present	
Glen Sikorski	Chippewa County	District 6	Present	
Jason Bergeron	Chippewa County	District 7	Present	
James Ericksen	Chippewa County	District 8	Present	
Joel Seidlitz	Chippewa County	District 9	Present	
Matthew Peterson	Chippewa County	District 10	Present	
Roger Calkins	Chippewa County	District 11	Present	
Charles Bomar	Chippewa County	District 12	Present	
Caden Berg	Chippewa County	District 13	Present	
Robert Teuteberg	Chippewa County	District 14	Present	
David Eisenhuth	Chippewa County	District 15	Absent	
Ronald McGill	Chippewa County	District 16	Present	
George Rohmeyer	Chippewa County	District 17	Present	
Annette Hunt	Chippewa County	District 18	Absent	
Chuck Hull	Chippewa County	District 19	Present	
Dean Mueller	Chippewa County	District 20	Present	
Kari Ives	Chippewa County	District 21	Present	

others in attendance at room 302 were Traci Bremness, Randy Scholz, Lori Zwiefelhofer, Andy Bauer, Jessica Barrickman, Kyra Secraw, Toni Hohlfelder, Paul Brenner, Tim Easker, Jim Sherman and Jaclyn Sadler

April Anderson from Clifton Larson Allen, LLC was in attendance as well as Lisa Marie Westman from the Town of Estella

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

August 8, 2023
6:00 PM

4. APPROVAL OF AGENDA

Motion by Supervisor Teuteberg to postpone until the September 12, 2023 County Board meeting business items 2, 4-10. Second made by Supervisor Sikorski. 9 supervisors voted yes (Steele, Gullickson, Sikorski, Ericksen, Seidlitz, Calkins, Teuteberg, McGill, Rohmeyer) and 9 supervisors voted no (Schmitt, Bischel, Bergeron, Peterson, Bomar, Berg, Hull, Mueller, Ives). Motion failed.

RESULT:	APPROVED [17 TO 1]
MOVER:	Harold Steele, District 2
SECONDER:	Charles Bomar, District 12
AYES:	Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Teuteberg
ABSENT:	Flater, Eisenhuth, Hunt

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

Lisa Marie Westman, Town of Estella Clerk/Treasurer, spoke in support of Resolution 38-23.

6. CONSENT AGENDA

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jason Bergeron, District 7
SECONDER:	Ronald McGill, District 16
AYES:	Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
ABSENT:	Flater, Eisenhuth, Hunt

1. Approval of Minutes

County Board - Regular Meeting - Jul 11, 2023 6:00 PM

7. REPORTS

A. County Administrator Review and Update

1. Update on Sikich Forensic Review and Fraud Prevention - Randy Scholz
County Administrator, Randy Scholz, provided an update on the how the County uses Sikich for forensic reviews and fraud prevention.
2. Update on Increase of Administrative Assistant II Position in Extension from .80 to 1.0 FTE for FY24 - Randy Scholz
County Administrator, Randy Scholz, provided an update that the administrative assistant II position in Extension will increase from a .8 position to a 1.0 full time position for 2024.

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

August 8, 2023
6:00 PM

B. Department Reports

C. General Reports

1. 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC
April Andersen from Clifton Larson Allen, LLC provided the board with the 2022 Audit Report
2. County Board and Committee Meeting Attendance - Dean Gullickson
County Board Chair Gullickson reminded the board of the attendance expectations and policy.

8. BUSINESS ITEMS

1. Res. 28-23: Resolution to Establish Health Insurance Plan Funding for 2024 - Randy Scholz

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Charles Bomar, District 12
SECONDER:	Ronald McGill, District 16
AYES:	Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
ABSENT:	Flater, Eisenhuth, Hunt

2. Res. 29-23: Resolution to Approve Levy and Sales Tax/Property Tax Credit for Annual and Market Analysis/Compensation Study Salary Adjustments in 2024 - Randy Scholz

RESULT:	APPROVED [11 TO 5]
MOVER:	Jason Bergeron, District 7
SECONDER:	Caden Berg, District 13
AYES:	Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Berg, McGill, Rohmeyer, Hull, Ives
NAYS:	Gullickson, Steele, Sikorski, Seidlitz, Mueller
ABSTAIN:	Bomar, Teuteberg
ABSENT:	Flater, Eisenhuth, Hunt

3. Res. 30-23: Resolution to Approve Funding for Jailer II Positions with Wisconsin Law Enforcement Standards Board Certification and Shift Differential Pay in the Jail and Telecommunication Divisions of the Sheriff's Department - Randy Scholz

RESULT:	APPROVED [15 TO 3]
MOVER:	Ronald McGill, District 16
SECONDER:	Chuck Hull, District 19
AYES:	Gullickson, Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Steele, Sikorski, Seidlitz
ABSENT:	Flater, Eisenhuth, Hunt

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

August 8, 2023
6:00 PM

4. Res. 31-23: Resolution to Create Two Full-Time Comprehensive Community Services Social Worker Positions in the Recovery and Wellness Consortium Division of the Department of Human Services - Tim Easker

RESULT:	APPROVED [13 TO 5]
MOVER:	George Rohmeyer, District 17
SECONDER:	David Bischel, District 4
AYES:	Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Gullickson, Steele, Sikorski, Seidlitz, Teuteberg
ABSENT:	Flater, Eisenhuth, Hunt

5. Res. 32-23: Resolution to Create Two Social Worker Positions in the Department of Human Services in 2024 to Provide Children's Long Term Support Services to Children - Tim Easker

RESULT:	APPROVED [15 TO 3]
MOVER:	George Rohmeyer, District 17
SECONDER:	Caden Berg, District 13
AYES:	Schmitt, Bischel, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Gullickson, Steele, Sikorski
ABSENT:	Flater, Eisenhuth, Hunt

6. Res. 33-23: Resolution to Create Four Social Worker Positions in the Children with Differing Abilities Division of the Department of Human Services in 2024 to Provide Comprehensive Community Services for Children - Tim Easker

RESULT:	APPROVED [13 TO 5]
MOVER:	Kari Ives, District 21
SECONDER:	David Bischel, District 4
AYES:	Schmitt, Bischel, Bergeron, Ericksen, Seidlitz, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Gullickson, Steele, Sikorski, Calkins, Teuteberg
ABSENT:	Flater, Eisenhuth, Hunt

7. Res. 34-23: Resolution to Create an Accountant Position in 2024 to Provide Fiscal Services for the Provision of Comprehensive Community Services through the Recovery and Wellness Consortium - Tim Easker

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

August 8, 2023
6:00 PM

RESULT: APPROVED [12 TO 6]
MOVER: Charles Bomar, District 12
SECONDER: Jason Bergeron, District 7
AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg
ABSENT: Flater, Eisenhuth, Hunt

8. Res. 35-23: Resolution to Create the Position of Contract Management and Relations Coordinator in the Recovery and Wellness Consortium for the Provision of Comprehensive Community Services - Tim Easker

RESULT: APPROVED [12 TO 6]
MOVER: Kari Ives, District 21
SECONDER: David Bischel, District 4
AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg
ABSENT: Flater, Eisenhuth, Hunt

9. Res. 36-23: Resolution to Create an Administrative Assistant III Position in the Department of Human Services to Provide Administrative Support to the Recovery Wellness Consortium - Tim Easker

RESULT: APPROVED [12 TO 6]
MOVER: George Rohmeyer, District 17
SECONDER: Caden Berg, District 13
AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg
ABSENT: Flater, Eisenhuth, Hunt

10. Res. 37-23: Resolution to Create Two Account Assistant Positions in the Department of Human Services to Provide Fiscal Support to the Recovery Wellness Consortium - Tim Easker

RESULT: APPROVED [12 TO 6]
MOVER: Kari Ives, District 21
SECONDER: Caden Berg, District 13
AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg
ABSENT: Flater, Eisenhuth, Hunt

11. Res. 38-23: Resolution to Restructure the Shared Deputy County Clerk/Veterans Services Specialist Position to a Full-Time Deputy County Clerk Position - Randy Scholz and Jaclyn Sadler

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

August 8, 2023
6:00 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Harold Steele, District 2
SECONDER:	James Ericksen, District 8
AYES:	Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
ABSENT:	Flater, Eisenhuth, Hunt

12. HR Policy Manual Revisions- Second Reading - Toni Hohlfelder

RESULT:	FIRST READING	Next: 9/12/2023 6:00 PM
----------------	----------------------	--------------------------------

- 9. COUNTY BOARD CHAIR APPOINTMENTS
- 10. COUNTY ADMINISTRATOR APPOINTMENTS
- 11. AGENDA ITEMS FOR FUTURE CONSIDERATION
- 12. ADJOURN

RESULT:	APPROVED [UNANIMOUS]
MOVER:	James Ericksen, District 8
SECONDER:	Joel Seidlitz, District 9
AYES:	Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
ABSENT:	Flater, Eisenhuth, Hunt

CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

JULY 11, 2023

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

NOTE: THE COUNTY BOARD MEETING WILL BE LIVE STREAMED ON YOUTUBE.

During the meeting you can access the video by using the link provided below.

<https://youtube.com/live/h7zIXfYhw4o?feature=share>

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

3. ROLL CALL

Others Present: Randy Scholz, Traci Bremness, Michael Ewer, Lori Zwiefelhofer, Paul Brenner, Tim Easker, Jessica Barrickman, Toni Hohlfelder, Larry Ritzinger, Heather Murray of Carlson Dettman, Amanda Richardson and Lisa Merrell.

Attendee Name	Organization	Title	Status	Arrived
Dean Gullickson	Chippewa County	District 5 (Chair)	Present	
Ken Schmitt	Chippewa County	District 3 (Vice-Chair)	Present	
James Flater	Chippewa County	District 1	Present	
Harold Steele	Chippewa County	District 2	Present	
David Bischel	Chippewa County	District 4	Present	
Glen Sikorski	Chippewa County	District 6	Present	
Jason Bergeron	Chippewa County	District 7	Present	
James Ericksen	Chippewa County	District 8	Present	
Joel Seidlitz	Chippewa County	District 9	Present	
Matthew Peterson	Chippewa County	District 10	Present	
Roger Calkins	Chippewa County	District 11	Present	
Charles Bomar	Chippewa County	District 12	Present	
Caden Berg	Chippewa County	District 13	Present	
Robert Teuteberg	Chippewa County	District 14	Present	
David Eisenhuth	Chippewa County	District 15	Present	
Ronald McGill	Chippewa County	District 16	Absent	
George Rohmeyer	Chippewa County	District 17	Present	
Annette Hunt	Chippewa County	District 18	Absent	
Chuck Hull	Chippewa County	District 19	Present	
Dean Mueller	Chippewa County	District 20	Present	
Kari Ives	Chippewa County	District 21	Absent	

4. APPROVAL OF AGENDA

Minutes Acceptance: Minutes of Jul 11, 2023 6:00 PM (Consent Agenda)

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

July 11, 2023
6:00 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	James Flater, District 1
SECONDER:	Charles Bomar, District 12
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

6. CONSENT AGENDA

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Robert Teuteberg, District 14
SECONDER:	David Bischel, District 4
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

1. Approval of Minutes

County Board - Regular Meeting - Jun 13, 2023 6:00 PM

County Board - Special Meeting - Jun 20, 2023 6:00 PM

2. AZO 03 - 23 : 2023-0005 Swanson Homes LLC - Rezone

7. REPORTS

A. County Administrator Review and Update

1. Market Analysis/Compensation Study Update - Randy Scholz/Toni Hohlfelder/Carlson Dettman
Human Resources Director Toni Hohlfelder provided a report on the market analysis and compensation study. At the August County Board meeting, a resolution will be brought forward with the final salary schedule, adopting the compensation study and also approving an across-the-board increase for 2024. The effective date of any approved changes would be January 1, 2024. Following the compensation study, there were 39 appeals filed. Of those, 29 were denied, and 10 were approved, 7 with a pay change, and three with no pay change.

Heather Murray of Carlson Dettman provided a presentation on the market study that was completed by her firm. Hohlfelder discussed the implementation of the study.

B. Department Reports

1. Regional Wellness Consortium Lead County 2023 Financial Impact and 2024 Staffing Requests - Tim Easker, Jessica Barrickman and Paul Brenner

Minutes Acceptance: Minutes of Jul 11, 2023 6:00 PM (Consent Agenda)

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

July 11, 2023
6:00 PM

Human Services Director Tim Easker, provided background on the Regional Wellness Consortium. Chippewa County is the lead agency.

Human Services Fiscal Manager Paul Brenner provided information on the expenses for the consortium. They have \$13.9 million in lead agency expenses for the year, and an additional \$5.8 million in services to Chippewa County residents, for a total 2023 budget of \$19.8-19.9 million. Out of that \$13.9 million in expenses, \$12.1 million is for paying contractors for services, plus \$1.1 million for the staff for the lead agency.

RWC Director Jessica Barrickman provided information on caseloads for the CCS program, and answered questions.

C. General Reports

8. BUSINESS ITEMS

1. Res. 26-23: Resolution to Authorize Additional American Rescue Plan Act (ARPA) Funding for County Parks Improvement Projects - Randy Scholz and Larry Ritzinger

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Matthew Peterson, District 10
SECONDER:	Charles Bomar, District 12
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

2. Amended 2021-2026 ARPA Plan - Randy Scholz

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jason Bergeron, District 7
SECONDER:	David Bischel, District 4
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

3. Res. 27-23: Resolution to Clarify the Appointment of the Trustee for the Chippewa County Medical Reimbursement Trust - Randy Scholz

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Flater, District 1
SECONDER:	Chuck Hull, District 19
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

Minutes Acceptance: Minutes of Jul 11, 2023 6:00 PM (Consent Agenda)

County Board

Minutes
Regular Meeting

Chippewa County Courthouse, Rm 302

July 11, 2023
6:00 PM

4. Ordinance to Amend Chapter 22 Emergency Management of the Chippewa County Code of Ordinances - Second Reading - Randy Scholz

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	James Ericksen, District 8
SECONDER:	Robert Teuteberg, District 14
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

9. COUNTY BOARD CHAIR APPOINTMENTS

1. County Board Chair Appointment - NoRTAC

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jason Bergeron, District 7
SECONDER:	James Flater, District 1
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

10. COUNTY ADMINISTRATOR APPOINTMENTS

11. AGENDA ITEMS FOR FUTURE CONSIDERATION

12. ADJOURN

Meeting adjourned at 7:28 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	James Ericksen, District 8
SECONDER:	Ken Schmitt, District 3 (Vice-Chair)
AYES:	Gullickson, Schmitt, Flater, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, Eisenhuth, Rohmeyer, Hull, Mueller
ABSENT:	McGill, Hunt, Ives

Minutes Acceptance: Minutes of Jul 11, 2023 6:00 PM (Consent Agenda)



Department of Administration

Randy B. Scholz, County Administrator

August 2, 2023

TO: County Board Supervisors

FR: Randy Scholz

RE: Update on Sikich Forensic Review and Fraud Prevention

As you know there's been a lot of media coverage lately regarding the DHS investigation in our neighboring county. This has resulted in several of our County Board Supervisors asking about our procedures and the safe guards we have in place. Therefore, I wanted to send a reminder to everyone about the services that Sikich, LLC has provided to us over the last couple of years.

In late 2018, I attended a training on fraud and was surprised to hear a number of counties share their experiences with fraud. I learned about a service provided by Sikich, LLC where they conduct a forensic review/internal control review, so I reached out to them and since that time they have conducted several reviews of our internal processes. These reviews are completed in addition to the annual audit that is conducted by our independent auditors Clifton Larson Allen. Both companies review many of the same concerns, but they utilize different methods. **I'm happy to reassure you that the findings have all come back very positive.**

Forensic Review/Internal Control Reviews Conducted by Sikich:

- Central Finance and County Treasurer – Review finalized in 2019
- Human Services Department – Review finalized in October 2021
- Land Conservation & Forest Management Department – Review finalized in October 2021

At the December 14, 2021 County Board meeting we provided a report on the forensic review/internal controls review that were conducted by Sikich, LLC.

- [Link](#) to 12/14/2021 County Board agenda presentation on internal controls
- [Link](#) to 12/14/2021 County Board YouTube video

Other services Sikich, LLC has provided Chippewa County:

- In 2021 they reviewed our ARPA Revenue Loss calculation and ARPA Plan for compliance.
- In January 2023, we implemented a Fraud Hotline with Lighthouse Services per the recommendation from Sikich, LLC.
- In March 2023, they created two videos to provide fraud training to our employees
 - Department Heads and managers (55 min)
 - All full-time and part-time employees (15 min)

At the May 24, 2022, County Board meeting, we provided an overview of the forensic reviews that were conducted by Sikich, LLC. We also had the Sikich representatives attend the meeting and provide training to County Board Supervisors on **Board Oversight and Implementing Controls**.

- [Link](#) to 05/24/2022 County Board agenda presentations
- [Link](#) to 05/24/2022 County Board YouTube video if you'd like to watch the recording

Randy Scholz
County Administrator



Department of Administration

Randy B. Scholz, County Administrator

June 5, 2023

TO: Kristen Bruder, Extension Director

FR: Randy Scholz

RE: Increasing Administrative Assistant II Position from .80 to 1.0 in FY24

This letter is a follow up from our conversation regarding your request to increase the Administrative Assistant II position in the FY24 budget from a .80 to 1.0 state position.

On March 8, 2022 the County Board approved Resolution 09-22 to eliminate the vacant Administrative Assistant III position in the University of Wisconsin–Extension office. As a result, the University of Wisconsin–Extension agreed to hire a State of Wisconsin employee at a .80 (1,664 hours per year) position to take on the duties of the eliminated position. The FY22 and FY23 contracts with the Board of Regents were amended to reflect these changes.

During the FY24 budget process, you initially requested \$3,674 of additional levy funds to increase the Administrative Assistant II position from .80 to 1.0 FTE. **After reviewing your budget with the Finance Director and considering your request, we have agreed to a \$-0- levy increase for the 2024 budget and \$2,990 of additional levy for the 2025 budget.** This should allow you to continue maintaining a high level of service for your office.

Seeing as this is not a county position, a formal resolution is not required per policy. This letter will memorialize my intentions and will be shared with the County Board of Supervisors in August to keep them informed of the change as well. I will also include this change in the FY24 budget presentation document when I present that to the County Board later this fall. The 2024 contract with the Board of Regents will be adjusted to reflect a change from .80 to 1.0 FTE state position. This change is pending approval of the FY24 budget.

Sincerely,

Randy Scholz
County Administrator

cc: County Board of Supervisors
Lori Zwiefelhofer, Finance Director



CliftonLarsonAllen LLP
CLAAconnect.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Board and Management
Chippewa County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Chippewa County's basic financial statements, and have issued our report thereon dated July 19, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chippewa County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chippewa County's internal control. Accordingly, we do not express an opinion on the effectiveness of Chippewa County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

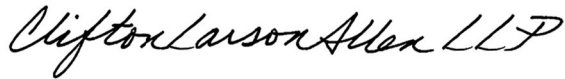
Attachment: Internal Control Communication (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chippewa County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin
July 19, 2023

**CHIPPEWA COUNTY, WISCONSIN
EXECUTIVE AUDIT SUMMARY (EAS)
DECEMBER 31, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAAconnect.com

Packet Pg. 15

CHIPPEWA COUNTY, WISCONSIN
TABLE OF CONTENTS
DECEMBER 31, 2022

AUDIT REPORT SUMMARY	1
APPENDIX A	
FORMAL REQUIRED COMMUNICATIONS	2
APPENDIX B	
FINANCIAL STATEMENT NOTATIONS	6

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of Chippewa County's (the County) financial statements for the year ended December 31, 2022. The following is a summary of reports we have issued:

Audit Opinion

The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.

Internal Controls Over Financial Reporting

Our report on internal control did not include any deficiencies in internal controls over financial reporting.

Compliance and Internal Controls Over Compliance

As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. A separate report will be issued with the results of this testing.



CliftonLarsonAllen LLP
CLAAconnect.com

APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

County Board
Chippewa County
Chippewa Falls, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County as of and for the year ended December 31, 2022, and have issued our report thereon dated July 19, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated November 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chippewa County are described in Note 1 to the financial statements.

During the year, the County implemented Governmental Accounting Standards Board (GASB) No.87, *Leases*, in 2022. The adoption of this standard resulted in adjustments to beginning capital asset balances, lease liability, lease receivable, and deferred inflows of resources.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable assets is based on authoritative guidance and past experience. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the current portion of compensated absences payable is based on historical trends and anticipated leave time activity. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the claims payable is based on outside authoritative guidance. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- The actuarial assumptions used for other postemployment benefits and pension related benefits are outlined in the notes to the basic financial statements. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of a matter for a change in accounting principle related to the County adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 19, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate communication to you dated July 19, 2023, communicating internal control related matters identified during the audit.

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the individual and combining fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 19, 2023.

* * *

County Board
Chippewa County

This communication is intended solely for the information and use of the County Board and management of Chippewa County and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 19, 2023

Attachment: Executive Audit Summary (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

APPENDIX B

FINANCIAL STATEMENT NOTATIONS

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion purposes. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Chippewa County Administration Office for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

Financial Statement Notations

Item
#

- 1 **General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 14,880,230	\$ 22,810,640	\$ 22,697,113	\$ 26,349,462
Taxes Receivable:				
Current Taxes Receivable	18,189,548	17,918,220	17,416,017	16,935,347
Delinquent Taxes Receivable	949,206	988,984	1,116,380	970,906
Tax Deeds Owned by County	-	37	37	8,835
Accounts Receivable	1,191,200	885,429	662,746	1,014,927
Due from Other Funds	6,871,133	626,429	3,045,550	117,506
Other Assets	614,400	196,188	103,321	88,862
Total Assets	<u>\$ 42,695,717</u>	<u>\$ 43,425,927</u>	<u>\$ 45,041,164</u>	<u>\$ 45,485,845</u>
Payables	\$ 1,834,107	\$ 1,680,387	\$ 1,624,379	\$ 2,763,994
Unearned Revenue & Deferred Inflows of Resources	18,562,269	18,006,177	17,549,274	17,095,641
Total Liabilities & Deferred Inflows of Resources	<u>20,396,376</u>	<u>19,686,564</u>	<u>19,173,653</u>	<u>19,859,635</u>
Fund Balance:				
Nonspendable - Delinquent Taxes	949,206	989,021	1,116,417	979,741
Nonspendable - Other Purposes	386,307	196,188	103,321	88,862
Assigned	8,472,451	9,724,777	12,364,810	13,029,778
Unassigned	<u>12,491,377</u>	<u>12,829,377</u>	<u>12,282,963</u>	<u>11,527,829</u>
Total Fund Balance	<u>22,299,341</u>	<u>23,739,363</u>	<u>25,867,511</u>	<u>25,626,210</u>
	<u>\$ 42,695,717</u>	<u>\$ 43,425,927</u>	<u>\$ 45,041,164</u>	<u>\$ 45,485,845</u>
% of Unassigned Fund Balance to General Fund Expenditures	32.0%	39.0%	37.1%	34.2%
Revenues	\$ 35,188,093	\$ 30,473,525	\$ 30,624,704	\$ 31,225,169
Expenditures	(39,043,280)	(32,921,424)	(33,120,881)	(33,676,835)
Lease Proceeds	6,518			
Transfers In	3,264,123	3,097,679	3,525,449	3,932,644
Transfers Out	<u>(855,476)</u>	<u>(2,777,928)</u>	<u>(787,971)</u>	<u>(64,528)</u>
Net Change in Fund Balance	<u>\$ (1,440,022)</u>	<u>\$ (2,128,148)</u>	<u>\$ 241,301</u>	<u>\$ 1,416,450</u>

Financial Statement Notations

Item
#

- 2 **Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenues sources that are restricted to expenditures for specified purposes.

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Special Revenue Fund Balances:				
Human Services	\$ 104,863	\$ 76,463	\$ 42,972	\$ 44,181
County Sales Tax	14,010,658	11,936,498	10,879,414	7,971,310
C.D.B.G. Grant Fund	206,558	189,756	440,049	140,632
WRRWC Fund	-	-	-	-
Public Health	200,000	200,000	200,000	92,083
Shelter Care	25,712	25,712	25,712	25,712
Dog Licenses	899	899	1,000	1,000
Aging and Disability Resource Center	550,000	550,000	550,000	550,848
Land Management	350,000	300,279	287,689	350,000
Jail Assessment Fees	22,868	41,091	114,939	120,026
American Rescue Plan Act	26,273	2,092	-	-
Economic Development	649,256	639,312	402,665	525,669
Opioid Settlement	330,610	-	-	-
	<u>\$ 16,477,697</u>	<u>\$ 13,962,102</u>	<u>\$ 12,944,440</u>	<u>\$ 9,821,461</u>

- 3 **Capital Project Funds:** Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Capital Project Fund Balances:				
2018 Capital Projects Fund	\$ -	\$ -	\$ -	\$ 5,007,087
2020 Capital Projects Fund	-	1,302,433	3,000,832	-
2022 Capital Projects Fund	3,026,266	-	-	-
	<u>\$ 3,026,266</u>	<u>\$ 1,302,433</u>	<u>\$ 3,000,832</u>	<u>\$ 5,007,087</u>

- 4 **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term obligations.

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Debt Service Fund Balances:				
2011 Refunding Bonds	\$ -	\$ -	\$ -	\$ 614,709
2013 Capital Projects Debt	-	-	4,801	4,801
2018 Capital Projects Debt	94,458	94,458	94,458	94,458
2020 Capital Projects Debt	673,962	673,962	733,652	-
2022 Capital Projects Debt	61,970	-	-	-
	<u>\$ 830,390</u>	<u>\$ 768,420</u>	<u>\$ 832,911</u>	<u>\$ 713,968</u>

Financial Statement Notations

Item
#

- 5 **Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	Farm Land Development			
	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Balance Sheet Summary:				
Cash and Investments	\$ 3,755,989	\$ 2,971,638	\$ 2,094,003	\$ 1,068,348
Accounts Receivable	1,677,584	2,103,426	1,298,113	1,624,559
Property Held for Resale	1,286,171	1,311,380	1,718,645	1,718,645
Capital Assets (Net)	22,653	22,653	22,653	22,653
	<u>\$ 6,742,397</u>	<u>\$ 6,409,097</u>	<u>\$ 5,133,414</u>	<u>\$ 4,434,205</u>
Current Liabilities	\$ 7,332	\$ 4,589	\$ 4,589	\$ 20,653
Net Position:				
Net Investment in Capital Assets	22,653	22,653	22,653	22,653
Unrestricted	6,712,412	6,381,855	5,106,172	4,390,899
	<u>\$ 6,742,397</u>	<u>\$ 6,409,097</u>	<u>\$ 5,133,414</u>	<u>\$ 4,434,205</u>
Income Statement Summary:				
Operating Income (Loss)	\$ 330,557	\$ 775,683	\$ 215,273	\$ 423,196
Transfers In	-	500,000	500,000	-
Change in Net Position	<u>\$ 330,557</u>	<u>\$ 1,275,683</u>	<u>\$ 715,273</u>	<u>\$ 423,196</u>

Financial Statement Notations

Item
#

- 6 **Internal Service Funds:** Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	Highway Department			
	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Summary Balance Sheets:				
Current Assets	\$ 7,644,458	\$ 7,911,723	\$ 7,000,854	\$ 6,468,530
Restricted Assets - WRS	1,939,065	1,555,556	766,112	-
Capital Assets (Net)	11,198,002	11,025,402	10,713,880	11,037,033
Deferred Outflows - WRS & OPEB	3,974,311	2,795,368	1,965,348	2,604,053
	<u>\$ 24,755,836</u>	<u>\$ 23,288,049</u>	<u>\$ 20,446,194</u>	<u>\$ 20,109,616</u>
Current Liabilities	\$ 1,906,729	\$ 1,467,558	\$ 1,423,702	\$ 1,373,505
Noncurrent Accrued Employee Leave	193,398	204,221	229,432	164,796
WRS Liability	-	-	-	944,967
Other Postemployment Benefits	459,889	793,081	656,584	528,469
Deferred Inflows - WRS & OPEB	4,683,703	3,496,867	2,393,377	1,368,589
Net Position:				
Net Investment in Capital Assets	11,198,002	11,025,402	10,713,880	11,037,033
Restricted	1,939,065	1,555,556	766,112	-
Unrestricted	4,375,050	4,745,364	4,263,107	4,692,257
Total Net Position	<u>17,512,117</u>	<u>17,326,322</u>	<u>15,743,099</u>	<u>15,729,290</u>
	<u>\$ 24,755,836</u>	<u>\$ 23,288,049</u>	<u>\$ 20,446,194</u>	<u>\$ 20,109,616</u>
Income Statement Summary:				
Operating Income (Loss)	\$ (4,467,482)	\$ (2,879,406)	\$ (2,510,231)	\$ (2,656,441)
Nonoperating Rev (Expenses)	1,560	(2,004)	(22,750)	(23,549)
Contributions and Transfers	4,651,717	4,464,633	2,546,790	2,682,129
Change in Net Position	<u>\$ 185,795</u>	<u>\$ 1,583,223</u>	<u>\$ 13,809</u>	<u>\$ 2,139</u>
	Self-Funded Workers' Compensation			
	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Summary Balance Sheets:				
Current Assets	<u>\$ 1,791,637</u>	<u>\$ 1,937,877</u>	<u>\$ 1,561,995</u>	<u>\$ 1,774,787</u>
Current Liabilities	\$ 930,040	\$ 937,877	\$ 561,995	\$ 774,787
Net Position:				
Unrestricted	861,597	1,000,000	1,000,000	1,000,000
	<u>\$ 1,791,637</u>	<u>\$ 1,937,877</u>	<u>\$ 1,561,995</u>	<u>\$ 1,774,787</u>
Income Statement Summary:				
Operating Income (Loss)	\$ (100,330)	\$ 41,292	\$ 716,227	\$ 745,584
Nonoperating Rev (Expenses)	8,645	313	2,643	11,799
Contributions and Transfers	(46,718)	(41,605)	(718,870)	(757,383)
Change in Net Position	<u>\$ (138,403)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Financial Statement Notations

Item
#

6 Internal Service Funds (continued):

		Self-Funded Health Insurance			
		12/31/2022	12/31/2021	12/31/2020	12/31/2019
Summary Balance Sheets:					
Current Assets		\$ 3,071,786	\$ 1,446,273	\$ -	\$ -
Current Liabilities		\$ 270,740	\$ -	\$ -	\$ -
Net Position:					
Unrestricted		2,801,046	1,446,273	-	-
		<u>\$ 3,071,786</u>	<u>\$ 1,446,273</u>	<u>\$ -</u>	<u>\$ -</u>
Income Statement Summary:					
Operating Income (Loss)		\$ 1,420,042	\$ (103,766)	\$ -	\$ -
Nonoperating Rev (Expenses)		27,231	39	-	-
Contributions and Transfers		(92,500)	1,550,000	-	-
Change in Net Position		<u>\$ 1,354,773</u>	<u>\$ 1,446,273</u>	<u>\$ -</u>	<u>\$ -</u>
		Self-Funded Liability Insurance			
		12/31/2022	12/31/2021	12/31/2020	12/31/2019
Summary Balance Sheets:					
Current Assets		\$ 275,288	\$ 280,530	\$ 266,451	\$ 333,237
Investment in WMMIC		750,327	750,327	750,327	750,327
		<u>\$ 1,025,615</u>	<u>\$ 1,030,857</u>	<u>\$ 1,016,778</u>	<u>\$ 1,083,564</u>
Current Liabilities		\$ 998,390	\$ 991,040	\$ 724,901	\$ 727,793
Net Position:					
Unrestricted		27,225	39,817	291,877	355,771
		<u>\$ 1,025,615</u>	<u>\$ 1,030,857</u>	<u>\$ 1,016,778</u>	<u>\$ 1,083,564</u>
Income Statement Summary:					
Operating Income (Loss)		\$ (4,993)	\$ (288,541)	\$ (94,253)	\$ (53,363)
Nonoperating Rev (Expenses)		28,901	36,481	30,359	40,287
Contributions and Transfers		(36,500)	-	-	-
Change in Net Position		<u>\$ (12,592)</u>	<u>\$ (252,060)</u>	<u>\$ (63,894)</u>	<u>\$ (13,076)</u>
		Flexible Benefits Fund			
		12/31/2022	12/31/2021	12/31/2020	12/31/2019
Summary Balance Sheets:					
Current Assets		\$ 150,380	\$ 144,483	\$ 122,133	\$ 79,151
Current Liabilities		\$ 58,825	\$ 60,532	\$ 45,303	\$ -
Net Position:					
Unrestricted		91,555	83,951	76,830	79,151
		<u>\$ 150,380</u>	<u>\$ 144,483</u>	<u>\$ 122,133</u>	<u>\$ 79,151</u>
Income Statement Summary:					
Operating Income (Loss)		\$ 1,604	\$ 1,121	\$ (8,321)	\$ (9,666)
Contributions and Transfers		6,000	6,000	6,000	6,000
Change in Net Position		<u>\$ 7,604</u>	<u>\$ 7,121</u>	<u>\$ (2,321)</u>	<u>\$ (3,666)</u>

Financial Statement Notations

Item
#

7 Long-Term Obligations

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
General Obligation Notes	\$ 10,040,000	\$ 8,615,000	\$ 10,160,000	\$ 8,725,000
Lease Liability	103,712	-	-	-
	<u>10,143,712</u>	<u>8,615,000</u>	<u>10,160,000</u>	<u>8,725,000</u>
Vested Employee Benefits:				
General County	2,086,312	2,129,803	2,153,096	1,863,264
Highway	586,212	592,133	566,971	496,414
	<u>\$ 12,816,236</u>	<u>\$ 11,336,936</u>	<u>\$ 12,880,067</u>	<u>\$ 11,084,678</u>
 General Obligation Debt as Percent of Debt Limitation	 2.5%	 2.5%	 3.1%	 2.9%



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

CHIPPEWA COUNTY, WISCONSIN
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

Packet Pg. 30

**CHIPPEWA COUNTY, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2022**

INDEPENDENT AUDITORS' REPORT		1
MANAGEMENT'S DISCUSSION AND ANALYSIS		5
BASIC FINANCIAL STATEMENTS		
STATEMENT OF NET POSITION		17
STATEMENT OF ACTIVITIES		18
BALANCE SHEET – GOVERNMENTAL FUND		19
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES		20
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUND		21
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES		22
STATEMENT OF NET POSITION – PROPRIETARY FUND		23
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUND		25
STATEMENT OF CASH FLOWS – PROPRIETARY FUND		26
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND		28
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUND		29
NOTES TO FINANCIAL STATEMENTS		30
REQUIRED SUPPLEMENTARY INFORMATION		
	SCHEDULES	
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND	1	71
BUDGETARY COMPARISON SCHEDULE – HUMAN SERVICES FUND	2	72
BUDGETARY COMPARISON SCHEDULE – COUNTY SALES TAX FUND	3	73
BUDGETARY COMPARISON SCHEDULE – WRRWC FUND	4	74
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS – LAST TEN FISCAL YEARS		75
SCHEDULE OF PROPORTIONATE SHARE OF WISCONSIN RETIREMENT SYSTEM NET PENSION LIABILITY (ASSET) – LAST TEN FISCAL YEARS		76

**CHIPPEWA COUNTY, WISCONSIN
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

SCHEDULE OF CONTRIBUTIONS TO WISCONSIN RETIREMENT SYSTEM PENSION PLAN – LAST TEN FISCAL YEARS		77
SCHEDULE OF COUNTY’S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN – LAST TEN FISCAL YEARS		78
SCHEDULE OF COUNTY’S CONTRIBUTIONS TO WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN – LAST TEN FISCAL YEARS		79
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION		80
SUPPLEMENTARY INFORMATION		
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES		
	SCHEDULES	
NONMAJOR GOVERNMENTAL FUNDS		
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	A-1	81
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	A-2	83
GENERAL FUND		
DETAILED BALANCE SHEET – GENERAL FUND	B-1	85
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND	B-2	86
DEBT SERVICE FUND		
DETAILED BALANCE SHEET SCHEDULE– DEBT SERVICE FUND	C-1	94
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – DEBT SERVICE FUND	C-2	95
FARM LAND DEVELOPMENT ENTERPRISE FUND		
STATEMENT OF NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND	D-1	96
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND	D-2	97
STATEMENT OF CASH FLOWS – FARM LAND DEVELOPMENT ENTERPRISE FUND	D-3	98

**CHIPPEWA COUNTY, WISCONSIN
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION – INTERNAL SERVICE FUNDS	E-1	99
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – INTERNAL SERVICE FUNDS	E-2	101
COMBINING STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUNDS	E-3	102
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – HIGHWAY DEPARTMENT – INTERNAL SERVICE FUND	E-4	104
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – SELF-FUNDED LIABILITY INSURANCE – INTERNAL SERVICE FUND	E-5	106

FIDUCIARY FUND

COMBINING STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS	F-1	107
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS	F-2	108



CliftonLarsonAllen LLP
CLAAconnect.com

INDEPENDENT AUDITORS' REPORT

County Board
Chippewa County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County, Wisconsin (County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chippewa County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 1.D.14 to the financial statements, effective January 1, 2022, Chippewa County adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chippewa County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Chippewa County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chippewa County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, other postemployment benefits (OPEB) schedules, and pension plan schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chippewa County's basic financial statements. The individual and combining fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with GAAS, the basic financial statements of Chippewa County for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 11, 2022, which contained unmodified opinions on the respective financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. The 2021 individual and combining fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the 2021 individual and combining fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2021.

The County Board
Chippewa County, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2023 on our consideration of Chippewa County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Chippewa County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Chippewa County's internal control over financial reporting and compliance.

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin
July 19, 2023

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

As management of Chippewa County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Chippewa County for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which begin on page 17 following this narrative.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended December 31, 2022 include the following:

- The assets and deferred outflows of resources of Chippewa County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$193,842,174 (net position). Of this amount, \$125,400,636 represented the County's investment in capital assets, net of related debt, \$23,155,828 was held for restricted purposes, and \$45,285,710 was unrestricted. The unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- During the fiscal year, the County's total net position increased by \$12,270,046. Net position related to the governmental activities of the County increased \$11,939,489 and net position related to business-type activities increased \$330,557.
- At the close of the fiscal year, the County's governmental funds reported combined ending fund balances of \$42,633,694, an increase of \$2,861,376 from the previous year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$12,491,377 or 32% of total general fund expenditures.
- The County's outstanding general obligation debt increased by \$1,425,000 during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Chippewa County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The two government-wide financial statements are designed to provide readers with a broad overview of Chippewa County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of Chippewa County's assets and deferred outflows, less liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

Government-Wide Financial Statements (Continued)

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of Chippewa County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, public works, health and human services, culture, recreation and education, and conservation and development. The business-type activities of the County consist of a land development operation relating to the former County farm.

The government-wide financial statements can be found beginning on page 17 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Chippewa County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Chippewa County maintains seventeen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the human services special revenue fund, the CDBG grant fund, the county sales tax fund, the WRRWC special revenue fund, the American Rescue Plan Act fund, and the debt service fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

Proprietary Funds. Chippewa County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for transactions relating to the development of its farm property. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Chippewa County uses internal service funds to account for its highway department operations, self-funded workers compensation, self-funded liability insurance, self-funded health insurance, and Section 125 flexible benefits plan. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information relating to the farm land development, which is considered a major fund. Conversely, the five internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found beginning on page 23 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Data from fiduciary funds are combined into a single aggregate presentation. Individual fund data for each fiduciary fund is provided in the form of combining statements elsewhere in this report.

The basic fiduciary fund financial statements can be found on page 28 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 30 of this report.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information on the general fund and major special revenue fund budgets, and pension and OPEB schedules. Required supplementary information can be found beginning on page 71 of this report. The combining statements referred to earlier in connection with nonmajor governmental and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found beginning on page 81 of this report.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Chippewa County, assets and deferred outflows exceeded liabilities and deferred inflows by \$193,842,174 at the close of the most recent fiscal year. The largest portion of Chippewa County's net position (64.7%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The following is a summary of the County's statement of net position:

**Condensed Statement of Net Position
December 31, 2022 and 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 116,346,404	\$ 106,042,002	\$ 6,719,744	\$ 6,386,444	\$ 123,066,148	\$ 112,428,446
Capital Assets	132,586,820	126,192,322	22,653	22,653	132,609,473	126,214,975
Total Assets	248,933,224	232,234,324	6,742,397	6,409,097	255,675,621	238,643,421
Deferred Outflows of Resources	22,346,337	15,146,002	-	-	22,346,337	15,146,002
Long-Term Debt	10,040,000	8,615,000	-	-	10,040,000	8,615,000
Other Long-Term Obligations	2,776,236	2,721,936	-	-	2,776,236	2,721,936
Other Liabilities	23,845,506	21,164,132	7,332	4,589	23,852,838	21,168,721
Total Liabilities	36,661,742	32,501,068	7,332	4,589	36,669,074	32,505,657
Deferred Inflows of Resources	47,510,710	39,711,638	-	-	47,510,710	39,711,638
Net Position:						
Net Investment in Capital Assets	125,377,983	118,783,690	22,653	22,653	125,400,636	118,806,343
Restricted	23,155,828	20,293,350	-	-	23,155,828	20,293,350
Unrestricted	38,573,298	36,090,580	6,712,412	6,381,855	45,285,710	42,472,435
Total Net Position	\$ 187,107,109	\$ 175,167,620	\$ 6,735,065	\$ 6,404,508	\$ 193,842,174	\$ 181,572,128

An additional portion of Chippewa County's net position (11.9%) represents resources that are subject to other restrictions on how they may be used. The remaining \$45,285,710 of total net position (23.4%) may be used to meet the County's ongoing obligations to citizens and creditors. It is important to note that \$6,712,412 of this unrestricted net position is related to the County's business-type activities. Consequently, they generally may not be used to fund governmental activities.

At the end of 2022, Chippewa County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The County's net position increased by \$12,270,046 during the current fiscal year. The increase consisted of an increase in net position related to governmental activities in the amount of \$11,939,489 and an increase in net position related to business-type activities in the amount of \$330,557.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

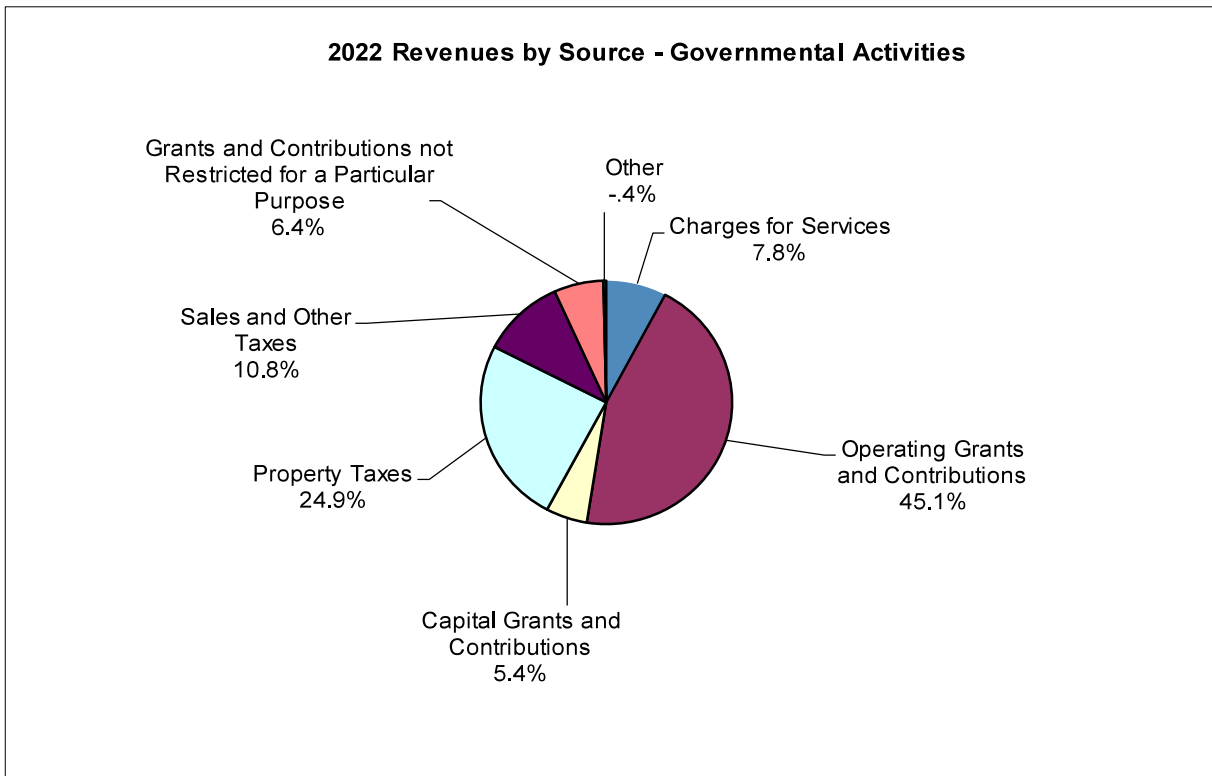
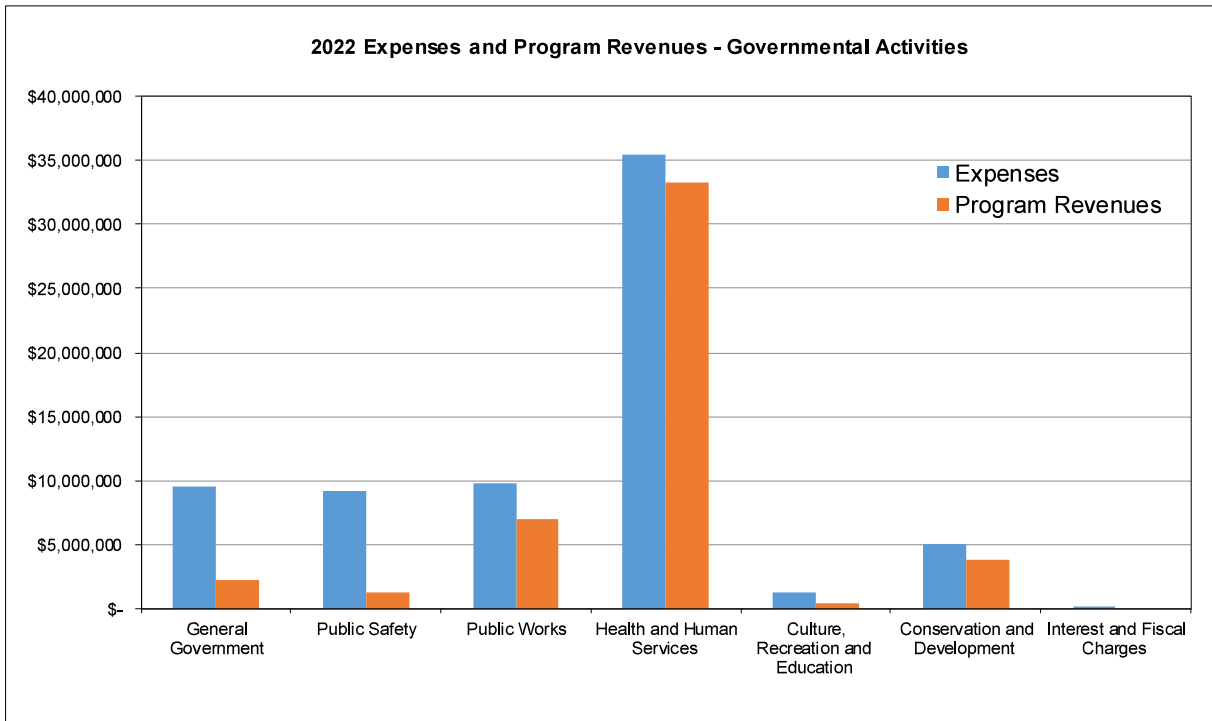
The following is a summary of the changes in the County's net position for the years ended December 31, 2022 and 2021:

**Condensed Statement of Changes in Net Position
Years Ended December 31, 2022 and 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 6,443,891	\$ 7,112,123	\$ 371,702	\$ 827,535	\$ 6,815,593	\$ 7,939,658
Operating Grants and Contributions	37,143,047	35,239,432	-	-	37,143,047	35,239,432
Capital Grants and Contributions	4,431,592	241,141	-	-	4,431,592	241,141
General Revenues:						
Property Taxes	20,563,711	19,953,142	-	-	20,563,711	19,953,142
Sales/Other Taxes	8,873,866	8,373,003	-	-	8,873,866	8,373,003
State and Federal Aids Not Restricted to Specific Programs	5,273,274	2,810,529	-	-	5,273,274	2,810,529
Other	(289,599)	145,702	1,305	-	(288,294)	145,702
Total Revenues	82,439,782	73,875,072	373,007	827,535	82,812,789	74,702,607
Expenses:						
General Government	9,537,880	11,066,993	-	-	9,537,880	11,066,993
Public Safety	9,172,815	9,969,465	-	-	9,172,815	9,969,465
Public Works	9,758,214	6,466,627	-	-	9,758,214	6,466,627
Health and Human Services	35,513,855	33,625,967	-	-	35,513,855	33,625,967
Culture, Recreation and Education	1,283,996	1,210,802	-	-	1,283,996	1,210,802
Conservation and Development	5,037,243	3,962,514	-	-	5,037,243	3,962,514
Interest and Fiscal Charges	196,290	198,724	-	-	196,290	198,724
Farm Land Development	-	-	42,450	51,852	42,450	51,852
Total Expenses	70,500,293	66,501,092	42,450	51,852	70,542,743	66,552,944
Transfers	-	(500,000)	-	500,000	-	-
Change in Net Position	11,939,489	6,873,980	330,557	1,275,683	12,270,046	8,149,663
Net Position - Beginning of Year	175,167,620	168,293,640	6,404,508	5,128,825	181,572,128	173,422,465
Net Position - End of Year	<u>\$ 187,107,109</u>	<u>\$ 175,167,620</u>	<u>\$ 6,735,065</u>	<u>\$ 6,404,508</u>	<u>\$ 193,842,174</u>	<u>\$ 181,572,128</u>

A review of the statement of activities can provide a concise picture of how the various functions/programs of Chippewa County are funded. The following charts draw data from the statement of activities. For governmental activities the County's main services for funding governmental services are property taxes (24.9%), operating grants/contributions (45.1%), and sales and other taxes (10.8%).

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**



**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Chippewa County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information regarding near-term inflows, outflows and balances of spendable resources. Such information can be useful in assessing Chippewa County's financing requirements. In particular, the level of unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2022, the County's governmental funds reported combined ending fund balances of \$42,633,694, an increase of \$2,861,376 from the previous year. The governmental funds comprising this balance are shown below:

	Fund Balances at: December 31, 2022					Current Year Change
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Major Funds:						
General Fund	\$ 1,335,513	\$ -	\$ -	\$ 8,472,451	\$ 12,491,377	\$ 22,299,341
Human Services Fund	691	-	104,172	-	-	104,863
CDBG Grant Fund	-	206,558	-	-	-	206,558
County Sales Tax Fund	-	-	14,010,658	-	-	14,010,658
WRRWC Fund	-	-	-	-	-	-
American Rescue Plan Act Fund	-	-	26,273	-	-	26,273
Debt Service Fund	-	830,390	-	-	-	830,390
Nonmajor Funds:						
Special Revenue Funds	-	579,190	1,550,155	-	-	2,129,345
Capital Projects Funds	-	3,026,266	-	-	-	3,026,266
	<u>\$ 1,336,204</u>	<u>\$ 4,642,404</u>	<u>\$ 15,691,258</u>	<u>\$ 8,472,451</u>	<u>\$ 12,491,377</u>	<u>\$ 42,633,694</u>
						<u>\$ 2,861,376</u>

Restricted fund balance represents amounts available for appropriation but intended for a specific purpose, and legally restricted by outside parties. Committed fund balance represents constraints on spending that the governmental imposes upon itself by high-level action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board. Unassigned fund balance is the residual classification for the County's general fund and included all spendable amounts not contained in the other classifications.

The general fund is the primary operating fund used to account for the governmental operations of Chippewa County. As a measure of the general fund's liquidity, it may be useful to compare both total fund balance and unassigned fund balance to measures of operating volume such as fund expenditures or fund revenues. The total year-end general fund balance represented 57.4% of total general fund expenditures reported on the statement of revenues, expenditures and changes in fund balances while the unassigned balance represented 32.0% of the same amount.

The general fund's total fund balance decreased \$1,440,022 during the year; while the unassigned portion of the fund decreased \$338,000. The primary factor for the decrease in fund balance was a decrease in the fair value of investments during the year.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

The County's human services fund increased \$28,400 during the year and had a balance of \$104,863 at year-end. This balance was committed by the County for financing future human services program expenditures.

The CDBG grant fund balance increased \$16,802 during the year and had a balance of \$206,558 at year-end. This balance, together with the outstanding receivables totaling \$10,733,415 at that date, are restricted for financing future housing rehabilitation loans in accordance with the original grant agreements.

The County sales tax fund balance increased \$2,074,160 during the year and had a balance of \$14,010,658 at year-end. The increase was due to sales tax revenues exceeding budgeted transfers to other funds for debt retirement and capital improvement projects, and the return of remaining funds which had been transferred in prior years for capital improvement projects.

The WRRWC fund had no change and ended the year with zero fund balance. This fund is used for the activities of a nine county consortium. The fund balance, if any, is committed for the activities of the consortium.

The American Rescue Plan Act fund had a fund balance of \$26,273 at year-end. This fund is used for specific expenditures that the County approves in accordance with the American Rescue Plan Act. The fund balance, if any, is committed for the specified County activities.

The debt service fund balance increased \$61,970 during the year and had a balance of \$830,390 at year-end. This balance is restricted or committed for financing future principal and interest requirements on outstanding debt issues.

The aggregated other governmental funds include various special revenue funds and capital projects funds. The accumulated fund balances of these funds increased \$2,095,885 during 2022. These funds are individually detailed in the supplementary information section of this report.

Proprietary Funds

Chippewa County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As shown below, the net position of the enterprise fund type proprietary funds at the end of 2022 totaled \$6,735,065.

**Condensed Statement of Changes in Net Position for Enterprise Funds
Years Ended December 31, 2022 and 2021**

	Farm Land Development	
	2022	2021
Operating Revenues	\$ 373,007	\$ 827,535
Operating Expenses	42,450	51,852
Operating Income (Loss)	330,557	775,683
Transfers	-	500,000
CHANGES IN NET POSITION	330,557	1,275,683
Net Position - Beginning of Year	6,404,508	5,128,825
NET POSITION - END OF YEAR	\$ 6,735,065	\$ 6,404,508

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

As of December 31, 2022, the County's farm land development fund reported net position of \$6,735,065, an increase of \$330,557 from the previous year. Of the net position balance, \$22,653 consisted of the amount invested in capital assets net of related debt (exclusive of capital assets held for resale). During 1995 the County discontinued operations of its county farm and subsequently disposed of all the non-land farm capital assets. Proceeds from the disposition of the assets and the remaining fund equity of the farm enterprise fund were used to establish the farm land development fund.

The County had five internal service funds during 2022. Net position of the funds at year-end and changes thereto during the year were as follows:

Fund	Net Position at Year End				Change During Year
	Total	Net Investment in Capital Assets	Restricted	Unrestricted	
Highway Department	\$ 17,512,117	\$ 11,198,002	\$ 1,939,065	\$ 4,375,050	\$ 185,795
Self-Funded Insurance Funds:					
Workers' Compensation	861,597	-	-	861,597	(138,403)
Health Insurance	2,801,046	-	-	2,801,046	1,354,773
Liability Insurance	27,225	-	-	27,225	(12,592)
Flexible Benefits	91,555	-	-	91,555	7,604
Total	<u>\$ 21,293,540</u>	<u>\$ 11,198,002</u>	<u>\$ 1,939,065</u>	<u>\$ 8,156,473</u>	<u>\$ 1,397,177</u>

The County uses the highway department fund to account for road maintenance and construction and related services provided to the County and to the state of Wisconsin and local governmental units. Annual appropriations for services for the County and related state and federal aids received are initially recorded in the general fund and paid to the highway fund.

The self-funded insurance funds shown above are further discussed in Note 3.E.

GENERAL FUND BUDGETARY HIGHLIGHTS

As shown in the Budgetary Comparison Schedule for the general fund (in required supplementary information), the final 2022 general fund budget was different than the original budget adopted by the County Board, primarily due to the appropriation of unbudgeted grant funds and their inclusion of continuing appropriations from 2021 not included in the original budget. The County saw a bigger decrease in fund balance than budgeted, due to a decrease in fair value of investments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2022 and 2021 was \$132,609,473 and \$126,364,795, respectively, (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, equipment, vehicles, and highway infrastructure. The net increase in the governmental activities capital assets was \$6,244,678.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

**Capital Assets (Net of Accumulated Depreciation/Amortization)
December 31, 2022 and 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land and Land Rights	\$ 5,123,908	\$ 5,123,908	\$ 22,653	\$ 22,653	\$ 5,146,561	\$ 5,146,561
Construction Work in Progress	11,431,052	7,278,585	-	-	11,431,052	7,278,585
Gravel Pits and Quarries	55,715	64,350	-	-	55,715	64,350
Land Improvements	6,120,356	6,339,427	-	-	6,120,356	6,339,427
Buildings and Improvements	13,994,930	14,246,871	-	-	13,994,930	14,246,871
Equipment and Vehicles	10,731,511	10,136,007	-	-	10,731,511	10,136,007
Right-to-Use Lease - Equipment	105,548	149,820	-	-	105,548	149,820
Highway Infrastructure	85,023,800	83,003,174	-	-	85,023,800	83,003,174
Total	<u>\$ 132,586,820</u>	<u>\$ 126,342,142</u>	<u>\$ 22,653</u>	<u>\$ 22,653</u>	<u>\$ 132,609,473</u>	<u>\$ 126,364,795</u>

Additional information related to the County's capital assets is reported in Note 2.C following the financial statements.

Long-Term Obligations

At December 31, 2022, Chippewa County had outstanding \$13,088,887 of long-term debt and other long-term liabilities. A summary detail of this amount, together with the percent change from the previous year, is shown below:

**Outstanding Long-Term Obligations
December 31, 2022 and 2021**

	Governmental Activities		Business-Type Activities		Totals Outstanding		% Change
	2022	2021	2022	2021	2022	2021	
General Obligation Debt:							
Notes	\$ 10,040,000	\$ 8,615,000	\$ -	\$ -	\$ 10,040,000	\$ 8,615,000	16.5
Other Long-Term Obligations:							
Bond Premiums	272,651	303,425	-	-	272,651	303,425	-10.1
Lease Liability	103,712	149,820	-	-	103,712	149,820	-30.8
Estimated Employee Leave	2,672,524	2,721,936	-	-	2,672,524	2,721,936	-1.8
Total	<u>\$ 13,088,887</u>	<u>\$ 11,790,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,088,887</u>	<u>\$ 11,790,181</u>	11.0

Under Wisconsin State Statutes, the outstanding general obligation long-term debt of a county may not exceed 5% of the equalized property value of all taxable property within the jurisdiction. The applicable debt of Chippewa County outstanding at December 31, 2022 totaled \$10,040,000, approximately 2.5% of the maximum legal limit of \$406,717,865. Additional information on Chippewa County's long-term debt is reported in Note 2.E following the financial statements.

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

CURRENTLY KNOWN FACTS

Tax Levies, Rates and Collections

In November of each year, the County Board adopts an annual budget for the ensuing calendar year. At that time levies on real estate and personal property for county taxes are set which, when collected in the ensuing year, will be sufficient to cover budgeted operating expenses, debt service, contingency fund and other expenditures of the County. Taxes on real estate and personal property become due on January 1 of each year and become delinquent after the first day of February of each year. A taxpayer may elect, as is his right, to pay his annual real estate property taxes in two installments. The first installment becomes delinquent after January 31, and the last installment becomes delinquent after July 31 of each year. Special assessment taxes must be paid in full by January 31 of each year.

Set forth below are tax levies for County purposes and the tax rate per \$1,000 equalized valuation on all taxable property in the County for collection years 2019-2023:

Levy Year	Collection Year	County Tax Rate	County Levy	Uncollected Taxes as of <u>December 31</u>	Percent of County <u>Levy Collected</u>
2022	2023	1.52%	\$ 20,941,066	--In Process of Collection--	
2021	2022	3.51	20,638,711	\$ 949,206	95.40 %
2020	2021	3.26	19,953,142	988,984	95.04 %
2019	2020	3.43	19,543,812	1,116,380	94.29 %
2018	2019	3.64	19,136,194	970,906	94.93 %

Equalized Valuations

All equalized valuations of property in the State of Wisconsin are determined by the State of Wisconsin, Department of Revenue, Supervisor of Assessments Office. Equalized valuations are the State's estimate of full market value. The State determines assessed valuations of all manufacturing property in the State. Assessed valuations of residential and commercial property are determined by local assessors.

Set forth in the table below are equalized valuations of property located within the County for the years 2018 through 2022. The County's Equalized Valuation outside of Tax Incentive Districts (TID) and once TID valuations are included have both increased the last four years.

<u>Year Ending December 31,</u>	<u>Equalized Valuation (TID-IN)</u>	<u>Equalized Valuation (TID-OUT)</u>
2022	\$ 8,134,357,300	\$ 7,699,372,900
2021	7,010,535,800	6,662,368,300
2020	6,494,497,900	6,112,557,400
2019	6,046,130,300	5,693,384,000
2018	5,557,873,800	5,251,453,300

**CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

Economic Factors and Next Year's Budget and Rates

The overall tax rate for the 2023 budget year decreased from a rate of \$3.10/\$1000 of assessed value to a rate of \$2.72/\$1000, an overall decrease of 14%. The resultant overall tax levy increased from a dollar amount of \$20,638,711 to \$20,941,066- an overall increase of 1.46%.

Chippewa County has implemented and receives a 0.5% County wide sales tax on an annual basis. Sales tax revenues received in one year are utilized in the following budget year. During 2022, a total of \$6,581,027 was transferred from the sales tax fund as follows:

Property Tax Credit	\$ 1,570,653
Debt Service Fund	1,853,800
Airport Debt Contribution	131,574
Highway Construction	1,600,000
Sound and Video Equipment	80,000
Land Conservation Stewardship	115,000
Computer Pool	265,000
Facilities Projects	615,000
Sheriff Capital Improvement	75,000
Vehicle Fleet Pool Purchases	275,000
Total	<u><u>\$ 6,581,027</u></u>

The sales tax fund generated \$7,048,119 in sales tax revenues and interest earnings during 2022. In the budget year of 2023 the County approved the use of sales tax dollars as follows:

Property Tax Credit	\$ 1,730,599
Debt Service Fund	1,849,630
Airport Debt Contribution	132,890
Highway Construction	1,600,000
Sound and Video Equipment	75,000
Land Conservation Stewardship	50,000
Computer Pool	225,000
Facilities Projects	785,000
Sheriff Capital Improvement	350,000
Vehicle Fleet Pool Purchases	250,000
Total	<u><u>\$ 7,048,119</u></u>

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Chippewa County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chippewa County Finance Director, 711 North Bridge Street, Chippewa Falls, Wisconsin, 54729.

**CHIPPEWA COUNTY WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 50,681,745	\$ 3,755,989	\$ 54,437,734
Departmental Cash and Investments	119,642	-	119,642
Cash and Investments Held by Fiscal Agent	1,266,807	-	1,266,807
Taxes Receivable	21,890,272	-	21,890,272
Accounts Receivable	2,013,099	-	2,013,099
Lease Receivable	228,093	-	228,093
Due from Other Governments	14,374,201	-	14,374,201
Long-Term Receivables	10,738,981	-	10,738,981
Prepaid Items and Other Assets	4,093,226	-	4,093,226
Restricted Assets:			
Wisconsin Retirement System Net Pension Asset	10,940,338	-	10,940,338
Noncurrent Assets:			
Notes Receivable	-	1,677,584	1,677,584
Property Held for Resale	-	1,286,171	1,286,171
Capital Assets:			
Capital Assets Not Being Depreciated/Amortized	16,554,960	22,653	16,577,613
Capital Assets Being Depreciated/Amortized	237,488,063	-	237,488,063
Accumulated Depreciation/Amortization	(121,456,203)	-	(121,456,203)
Total Assets	<u>248,933,224</u>	<u>6,742,397</u>	<u>255,675,621</u>
DEFERRED OUTFLOWS OF RESOURCES			
Wisconsin Retirement System Pension Related	21,299,573	-	21,299,573
Other Postemployment Benefits Related	302,251	-	302,251
State Life Insurance Postemployment Benefits Related	<u>744,513</u>	<u>-</u>	<u>744,513</u>
Total Deferred Outflows of Resources	<u>22,346,337</u>	<u>-</u>	<u>22,346,337</u>
LIABILITIES			
Vouchers and Accounts Payable	5,231,200	2,743	5,233,943
Accrued Payables	2,035,437	-	2,035,437
Accrued Interest Payable	134,063	-	134,063
Payroll Taxes and Withholdings	966,058	-	966,058
Due to Other Governments	1,404,193	-	1,404,193
Unearned Revenues	11,320,919	-	11,320,919
Special Deposits	-	4,589	4,589
Long-Term Liabilities:			
Total Other Postemployment Benefits Liability	367,023	-	367,023
State Life Insurance Net Postemployment Benefits Liability	2,113,962	-	2,113,962
Amounts Due Within One Year	3,862,582	-	3,862,582
Amounts Due in More Than One Year	<u>9,226,305</u>	<u>-</u>	<u>9,226,305</u>
Total Liabilities	<u>36,661,742</u>	<u>7,332</u>	<u>36,669,074</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	20,941,066	-	20,941,066
Leases	222,552	-	222,552
Wisconsin Retirement System Pension Related	25,757,440	-	25,757,440
Other Postemployment Benefits Related	349,602	-	349,602
State Life Insurance Postemployment Benefits Related	<u>240,050</u>	<u>-</u>	<u>240,050</u>
Total Deferred Inflows of Resources	<u>47,510,710</u>	<u>-</u>	<u>47,510,710</u>
NET POSITION			
Net Investment in Capital Assets	125,377,983	22,653	125,400,636
Restricted for:			
Debt Service	696,327	-	696,327
Housing/Business Loan Programs	10,939,973	-	10,939,973
Pension Plan	10,940,338	-	10,940,338
Other	579,190	-	579,190
Unrestricted	<u>38,573,298</u>	<u>6,712,412</u>	<u>45,285,710</u>
Total Net Position	<u>\$ 187,107,109</u>	<u>\$ 6,735,065</u>	<u>\$ 193,842,174</u>

See accompanying Notes to Financial Statements.

**CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges For Services	Operating Grants and Contributions	Business-Type		Total
				Governmental Activities	Activities	
Primary Government:						
Governmental Activities:						
General Government	\$ 9,537,880	\$ 1,406,724	\$ 827,903	\$ -	\$ (7,303,253)	\$ (7,303,253)
Public Safety	9,172,815	1,045,195	199,439	-	(7,928,181)	(7,928,181)
Public Works	9,758,214	359,477	2,169,978	4,431,592	(2,797,167)	(2,797,167)
Health and Human Services	35,513,855	2,040,746	31,261,728	-	(2,211,381)	(2,211,381)
Culture, Recreation, and Education	1,283,996	238,741	169,719	-	(875,536)	(875,536)
Conservation and Development	5,037,243	1,353,008	2,514,280	-	(1,169,955)	(1,169,955)
Interest and Fiscal Charges	196,290	-	-	-	(196,290)	(196,290)
Total Governmental Activities	70,500,293	6,443,891	37,143,047	4,431,592	(22,481,763)	(22,481,763)
Business-Type Activities						
Farm Land Development	42,450	371,702	-	-	-	329,252
Total Primary Government	<u>\$ 70,542,743</u>	<u>\$ 6,815,593</u>	<u>\$ 37,143,047</u>	<u>\$ 4,431,592</u>	<u>(22,481,763)</u>	<u>(22,152,511)</u>
GENERAL REVENUES						
Taxes:						
	Property Taxes, Levied for General Purposes				20,563,711	-
	County Sales Taxes				8,304,899	-
	Other Taxes				568,967	-
	State and Federal Aids not Restricted to Specific Function				5,273,274	-
	Interest and Investment Earnings (Loss)				(565,196)	-
	Miscellaneous				275,597	1,305
	Total General Revenues and Transfers				<u>34,421,252</u>	<u>1,305</u>
CHANGE IN NET POSITION						
	Net Position - Beginning of Year				11,939,489	330,557
					<u>175,167,620</u>	<u>6,404,508</u>
NET POSITION - END OF YEAR						
					\$ 187,107,109	\$ 6,735,065
						\$ 193,842,174

See accompanying Notes to Financial Statements.

(18)

**CHIPPEWA COUNTY, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2022**

ASSETS

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	American Rescue Plan Act Fund	Other Governmental Funds	Total
Treasurer's Cash and Investments	\$ 14,761,378	\$ -	\$ -	\$ 12,643,125	\$ -	\$ 830,390	\$ 10,123,598	\$ 4,635,522	\$ 42,994,013
Departmental Cash and Investments	118,852	-	-	-	-	-	-	690	119,542
Cash and Investments Held by Fiscal Agent	-	-	262,396	-	-	-	-	-	262,396
Taxes Receivable	19,138,754	2,240,886	-	-	340,601	-	-	170,031	21,890,272
Accounts Receivable	200,870	30,529	-	1,367,533	224,478	-	-	53,381	1,876,791
Lease Receivable	228,093	-	-	-	-	-	-	-	228,093
Due from Other Governmental Units	990,330	1,329,188	-	-	10,117,715	-	-	787,871	13,225,104
Due from Other Funds	6,871,133	-	-	-	-	-	-	-	6,871,133
Prepaid Items	386,307	691	-	-	-	-	-	-	386,998
Long-Term Receivables	-	-	10,733,415	-	-	-	-	5,566	10,738,981
Total Assets	\$ 42,695,717	\$ 3,601,294	\$ 10,995,811	\$ 14,010,658	\$ 10,682,794	\$ 830,390	\$ 10,123,598	\$ 5,653,061	\$ 98,593,323

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES, AND FUND BALANCES**

LIABILITIES

Vouchers and Accounts Payable	\$ 868,049	\$ 407,369	\$ 5,838	\$ -	\$ 3,203,685	\$ -	\$ 639	\$ 103,166	\$ 4,588,746
Payroll Deductions	986,058	-	-	-	-	-	-	-	986,058
Due to Other Governmental Units	-	-	20,000	-	1,383,092	-	-	1,101	1,404,193
Due to Other Funds	-	832,601	30,000	-	5,755,416	-	-	125,280	6,743,297
Unearned Revenues	150,169	15,575	-	-	-	-	10,096,686	92,306	10,354,736
Total Liabilities	1,984,276	1,255,545	55,838	-	10,342,193	-	10,097,325	321,853	24,057,030

DEFERRED INFLOWS OF RESOURCES

Subsequent Year's Property Taxes	18,189,548	2,240,886	-	-	340,601	-	-	170,031	20,941,066
Leases	222,552	-	-	-	-	-	-	-	222,552
Unavailable Revenue - Long-Term Receivables	-	-	10,733,415	-	-	-	-	5,566	10,738,981
Total Deferred Inflows of Resources	18,412,100	2,240,886	10,733,415	-	340,601	-	-	175,597	31,902,599

FUND BALANCES

Nonspendable	1,335,513	691	-	-	-	-	-	-	1,336,204
Restricted	-	-	206,558	-	-	830,390	-	3,605,456	4,642,404
Committed	-	104,172	-	14,010,658	-	-	26,273	1,550,155	15,691,258
Assigned	8,472,451	-	-	-	-	-	-	-	8,472,451
Unassigned	12,491,377	-	-	-	-	-	-	-	12,491,377
Total Fund Balances	22,299,341	104,863	206,558	14,010,658	-	830,390	26,273	5,155,611	42,633,694
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 42,695,717	\$ 3,601,294	\$ 10,995,811	\$ 14,010,658	\$ 10,682,794	\$ 830,390	\$ 10,123,598	\$ 5,653,061	\$ 98,593,323

See accompanying Notes to Financial Statements.

(19)

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

**CHIPPEWA COUNTY, WISCONSIN
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022**

Total Fund Balances - Governmental Funds \$ 42,633,694

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	\$ 4,148,926	
Land Improvements	11,091,195	
Buildings	29,267,193	
Machinery/Equipment	9,055,279	
Vehicles	222,886	
Right-to-Use Lease - Machinery	156,338	
Infrastructure	155,029,386	
Construction Work in Progress	11,423,468	
Accumulated Depreciation/Amortization	<u>(99,005,853)</u>	121,388,818

Some receivables are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.

10,738,981

Net Wisconsin Retirement System pension plan asset (liability) and related deferred outflows and inflows are not reported in the funds. These amounts are:

Net Pension Asset (Liability)	9,001,273	
Deferred Outflows of Resources	17,524,437	
Deferred Inflows of Resources	<u>(21,192,192)</u>	5,333,518

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:

Notes Payable	(10,040,000)	
Accrued Interest Payable	(134,063)	
Lease Liability	(103,712)	
Vacation, Compensatory and Sick Leave Liability	(2,086,312)	
Total Other Postemployment Benefits Liability	(288,079)	
OPEB Related Deferred Outflows of Resources	237,240	
OPEB Related Deferred Inflows of Resources	(274,405)	
State Life Insurance Net Other Postemployment Benefits Liability	(1,733,017)	
State Life Insurance OPEB Related Deferred Outflows of Resources	610,349	
State Life Insurance OPEB Related Deferred Inflows of Resources	<u>(196,792)</u>	(14,008,791)

Debt discounts and premiums are amortized in the statement of net position over the lives of the related debt. In the governmental funds these costs are considered expenditures/other financing uses when incurred.

Unamortized Debt Premiums		(272,651)
---------------------------	--	-----------

The highway department internal service fund is used by County's management to account for services provided the County and other governmental units. The assets and liabilities of the highway department internal service fund are reported in governmental activities.

17,512,117

Other internal service funds are used by County management to charge the costs of various self-funded insurance programs to departments/expenditure functions. The assets and liabilities of the self-funded insurance programs are also reported in governmental activities.

3,781,423

Net Position of Governmental Activities \$ 187,107,109

See accompanying Notes to Financial Statements.

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2022

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	American Rescue Plan Act Fund	Other Governmental Funds	Total
REVENUES									
Taxes	\$ 18,412,187	\$ 2,200,035	\$ -	\$ 8,304,899	\$ 340,601	\$ -	\$ -	\$ 179,855	\$ 29,437,577
Intergovernmental	13,041,512	5,898,585	703,338	-	21,626,880	-	2,461,173	3,022,499	46,753,987
Licenses and Permits	731,466	-	-	-	-	-	-	275,087	1,006,553
Fines and Forfeits	185,034	-	-	-	-	-	-	52,024	237,058
Public Charges for Services	3,103,411	356,445	-	-	315,642	-	-	418,506	4,194,004
Intergovernmental Charges for Services	193,970	-	-	-	715,741	-	-	-	909,711
Miscellaneous:									
Investment Income	413,465	2	7,411	126,308	-	-	129,125	39,901	716,212
Increase (Decrease) in Fair Value of Investments	(1,346,185)	-	-	-	-	-	-	-	(1,346,185)
Rent	7,495	-	-	-	-	-	-	-	7,495
Lease Revenue	26,612	-	-	-	-	-	-	-	26,612
Sale of Property	725	-	-	-	-	-	-	-	725
Other	418,401	-	520,891	-	-	-	-	435,281	1,374,373
Total Revenues	35,188,093	8,455,067	1,231,440	8,431,207	22,998,864	-	2,590,298	4,423,153	83,318,122
EXPENDITURES									
General Government	10,463,351	-	-	-	-	-	-	-	10,463,351
Public Safety	10,488,481	-	-	-	-	-	-	70,247	10,558,728
Public Works	11,276,782	-	-	-	-	-	-	-	11,276,782
Health and Human Services	1,560,033	8,245,757	-	-	23,635,766	-	-	3,706,688	37,148,244
Culture, Recreation, and Education	1,334,495	-	-	-	-	-	-	-	1,334,495
Conservation and Development	3,872,828	-	1,214,638	-	-	-	1,264,050	-	6,351,516
Debt Service:									
Principal Retirement	44,214	7,787	-	-	625	1,575,000	-	-	1,627,626
Interest and Fiscal Charges	3,096	551	-	-	45	278,800	-	-	282,492
Total Expenditures	39,043,280	8,254,095	1,214,638	-	23,636,436	1,853,800	1,264,050	3,776,935	79,043,234
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,855,187)	200,972	16,802	8,431,207	(637,572)	(1,853,800)	1,326,248	646,218	4,274,888
OTHER FINANCING SOURCES (USES)									
Long-Term Debt Issued	-	-	-	-	-	-	-	3,000,000	3,000,000
Lease Proceeds	6,518	-	-	-	-	-	-	6,518	6,518
Premium on Debt	-	-	-	-	-	61,970	-	-	61,970
Transfers In	3,264,123	465,000	-	223,980	637,572	1,853,800	-	-	6,444,475
Transfers Out	(855,476)	(637,572)	-	(6,581,027)	-	-	(1,302,067)	(1,550,333)	(10,926,475)
Total Other Financing Sources (Uses)	2,415,165	(172,572)	-	(6,357,047)	637,572	1,915,770	(1,302,067)	1,449,667	(1,413,512)
NET CHANGE IN FUND BALANCES	(1,440,022)	28,400	16,802	2,074,160	-	61,970	24,181	2,095,885	2,861,376
Fund Balances - Beginning of Year	23,739,363	76,463	189,756	11,936,498	-	768,420	2,092	3,059,726	39,772,318
FUND BALANCES - END OF YEAR	\$ 22,299,341	\$ 104,863	\$ 206,558	\$ 14,010,658	\$ -	\$ 830,390	\$ 26,273	\$ 5,155,611	\$ 42,633,694

See accompanying Notes to Financial Statements.

(21)

CHIPPEWA COUNTY, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 2,861,376

Amounts reported for governmental activities in the statement of activities are are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense. In the current period, these amounts are:

Capital Outlays Reported in Governmental Fund Statements	\$ 10,969,699	
Depreciation/Amortization Expense Reported in the Statement of Activities	<u>(4,879,779)</u>	6,089,920

In the statement of activities, the gain and loss on the disposal of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the net cost of the capital assets sold, traded in, or discarded:

(17,842)

Receivables not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.

42,849

Pension expenditures in the governmental funds are measured by current year employee contributions. Pension expenditures on the statement of activities are measured by the change in net pension asset/liability and related deferred outflows and inflows of resources.

2,093,157

Long-term debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the statement of net assets and does not affect the statement of activities. Long-term debt incurred in the current year is:

General Obligation Debt Issued	(3,000,000)	
Lease Liability Issued	<u>(6,518)</u>	(3,006,518)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:

General Obligation Debt Principal Retirement	1,575,000	
Lease Liability Principal Retirement	<u>52,626</u>	1,627,626

Refinancing costs, discounts, and premiums are reported as an other financing use in governmental funds but are deferred in the government wide statements and amortized over the lives of the related debt.

(61,970)

The internal service funds are used by the County's management to charge the cost of the self-funded insurance program to functions and to account for highway department operations. The change in net position of the internal service funds are reported in governmental activities.

Highway Department Fund	185,795	
Insurance Funds	<u>1,211,382</u>	1,397,177

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Amortization of Debt Premium	92,744	
Net Change in Accrued Interest Payable	(6,542)	
Net Change in Compensated Absences Liability	43,491	
Net Change in Total Other Postemployment Benefits Liability and Related Deferred Outflows of Resources	1,029,806	
Net Change State Life Insurance Net Other Postemployment Benefits Liability and Related Deferred Outflows and Inflows of Resources	<u>(245,785)</u>	913,714

Change in Net Position of Governmental Activities \$ 11,939,489

See accompanying Notes to Financial Statements.

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – PROPRIETARY FUND
DECEMBER 31, 2022

ASSETS	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
CURRENT ASSETS		
Treasurer's Cash and Investments	\$ 3,755,989	\$ 7,687,732
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agent	-	254,084
Accounts Receivable	-	136,308
Due from Other Governmental Units	-	1,149,097
Other Assets - Materials and Supplies	-	3,689,734
Prepaid Items	-	16,494
Total Current Assets	3,755,989	12,933,549
RESTRICTED ASSETS		
Wisconsin Retirement System Net Pension Asset	-	1,939,065
NONCURRENT ASSETS		
Notes Receivable	1,677,584	-
Property Held for Resale:		
Land	430,703	-
Land Improvements	855,468	-
Capital Assets:		
Not Being Depreciated	22,653	100,280
Depreciable Assets	-	33,548,072
Accumulated Depreciation	-	(22,450,350)
Deposit with Public Entity Risk Pool	-	750,327
Total Noncurrent Assets	2,986,408	11,948,329
Total Assets	6,742,397	26,820,943
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	3,775,136
County Other Postemployment Benefits Related	-	65,011
State Life Insurance Postemployment Benefits Related	-	134,164
Total Deferred Outflows of Resources	-	3,974,311

See accompanying Notes to Financial Statements.

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – PROPRIETARY FUND (CONTINUED)
DECEMBER 31, 2022

LIABILITIES	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
CURRENT LIABILITIES		
Accounts Payable	\$ 2,743	\$ 642,454
Due to Other Funds	-	127,836
Special Deposits	4,589	-
Present Value of Unpaid Losses	-	2,035,437
Unearned Revenue - Cost Pools	-	106,694
Unearned Revenue - Advance for Highway Construction	-	859,489
Current Portion of Long-Term Liabilities:		
Estimated Employee Leave Liability	-	392,814
Total Current Liabilities	<u>7,332</u>	<u>4,164,724</u>
LONG-TERM LIABILITIES (NET OF CURRENT PORTION):		
Total Other Postemployment Benefits Payable	-	78,944
State Life Insurance Net Postemployment Benefits Liability	-	380,945
Estimated Employee Leave Liability	-	193,398
Total Long-Term Liabilities	<u>-</u>	<u>653,287</u>
 Total Liabilities	 7,332	 4,818,011
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	4,565,248
County Other Postemployment Benefits Related	-	75,197
State Life Insurance Postemployment Benefits Related	-	43,258
Total Deferred Inflows of Resources	<u>-</u>	<u>4,683,703</u>
NET POSITION		
Investment in Capital Assets	22,653	11,198,002
Restricted	-	1,939,065
Unrestricted	6,712,412	8,156,473
Total Net Position	<u>\$ 6,735,065</u>	<u>\$ 21,293,540</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Financial Statements.

**CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION – PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2022**

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
OPERATING REVENUES	\$ 373,007	\$ 24,317,436
OPERATING EXPENSES	<u>42,450</u>	<u>27,468,596</u>
OPERATING INCOME (LOSS)	330,557	(3,151,160)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	-	40,073
Dividend Revenue	-	24,704
Gain on Disposal of Property	-	22,004
Nonoperating Depreciation	<u>-</u>	<u>(20,444)</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>66,337</u>
INCOME (LOSS) BEFORE TRANSFERS	330,557	(3,084,823)
TRANSFERS		
Transfers In	-	4,657,718
Transfers Out	<u>-</u>	<u>(175,718)</u>
Total Transfers	<u>-</u>	<u>4,482,000</u>
CHANGE IN NET POSITION	330,557	1,397,177
Net Position - Beginning of Year	<u>6,404,508</u>	<u>19,896,363</u>
NET POSITION - END OF YEAR	<u><u>\$ 6,735,065</u></u>	<u><u>\$ 21,293,540</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Financial Statements.

**CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2022**

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received for Goods and Services:		
County/Departments	\$ -	\$ 23,674,393
Third Parties	-	702,869
Cash Received from Employees	-	318,001
Cash Received from the Sale of Property	822,753	-
Cash Paid to Suppliers for Goods and Services	(39,707)	(9,775,084)
Cash Paid for Employee Services	-	(9,896,611)
Cash Paid for Insurance Claims	-	(5,784,941)
Cash Paid for Insurance Premiums	-	(1,442,161)
Net Cash Provided (Used) by Operating Activities	<u>784,351</u>	<u>(2,203,534)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to Sales Tax Special Revenue Fund	-	1,875,000
Transfer from American Rescue Plan Act Fund	-	1,302,067
Transfer from Capital Projects Fund	-	1,314,155
Transfer to General Fund	-	(9,222)
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>4,482,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Cash Received from Salvage of Capital Assets	-	74,994
Cash Payments for Acquisition of Capital Assets	-	(1,631,118)
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>(1,556,124)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on Investments	<u>-</u>	<u>77,870</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	784,351	800,212
Cash and Cash Equivalents - Beginning of Year	<u>2,971,638</u>	<u>7,141,704</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 3,755,989</u>	<u>\$ 7,941,916</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Financial Statements.

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – PROPRIETARY FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 330,557	\$ (3,151,160)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Cost Basis of Property Sold	25,209	-
Depreciation	-	1,385,084
Net Change in Wisconsin Pension System Related Items:		
Asset/Liability	-	(383,509)
Deferred Outflows of Resources	-	(1,200,824)
Deferred Inflows of Resources	-	1,159,646
Net Change in County OPEB Related Items:		
Asset/Liability	-	(332,104)
Deferred Outflows of Resources	-	(1,300)
Deferred Inflows of Resources	-	36,367
Net Change in LRLIF OPEB Related Items:		
Asset/Liability	-	(1,088)
Deferred Outflows of Resources	-	23,181
Deferred Inflows of Resources	-	(9,177)
(Increase) Decrease in Assets:		
Accounts Receivable	425,842	(36,149)
Due from Other Governmental Units	-	292,583
Other Assets - Materials and Supplies	-	(665,484)
Prepayments	-	(16,494)
Increase (Decrease) in Liabilities:		
Accounts Payable	2,743	337,824
Accrued Liabilities	-	227,443
Due to Other Funds	-	24,754
Deferred Inflows	-	106,694
Advance for Highway Construction	-	6,100
Accrued Benefits	-	(5,921)
Net Cash Provided (Used) by Operating Activities	<u>\$ 784,351</u>	<u>\$ (2,203,534)</u>
RECONCILIATION OF CASH AND INVESTMENTS TO CASH AND CASH EQUIVALENTS		
Cash and Investments per Statement of Net Position:		
Treasurer's Cash and Investments	\$ 3,755,989	\$ 7,687,732
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agents	-	254,084
Total Cash and Investments	<u>\$ 3,755,989</u>	<u>\$ 7,941,916</u>

See accompanying Notes to Financial Statements.

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND
DECEMBER 31, 2022

	Custodial Funds
ASSETS	
Treasurer's Cash and Investments	\$ 1,262,140
Departmental Cash and Investments	911,141
Accounts Receivable	150,629
Total Assets	<u>2,323,910</u>
LIABILITIES	
Accounts Payable	296,975
Due to Other Governmental Units	1,102,034
Total Liabilities	<u>1,399,009</u>
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$ 924,901</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Financial Statements.

**CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2022**

	<u>Custodial Funds</u>
ADDITIONS	
Contributions:	
Individuals	\$ 808,397
Fines and Forfeitures	1,034,900
Property Tax Collections for Other Governments	47,913,736
Licenses and Fees Collected for State	1,921,050
Miscellaneous	3,452,890
Total Additions	<u>55,130,973</u>
DEDUCTIONS	
Payments of Property Tax to Other Governments	47,913,736
Distributions to Participants	754,076
Payments to State	2,955,949
Payments to Local Governments	125,125
Payments to Others	3,184,682
Total Deductions	<u>54,933,568</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	197,405
Fiduciary Net Position - Beginning of Year	<u>727,496</u>
FIDUCIARY NET POSITION - END OF YEAR	<u><u>\$ 924,901</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Financial Statements.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Chippewa County (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

A. Reporting Entity

Chippewa County is governed by a board of supervisors consisting of fifteen elected members.

The financial reporting of the County is defined by the GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the County.

B. Government-Wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds) as described below:

Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, fund equity, revenues, and expenditures/expenses.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the County. It is used to account for all financial resources of the County, except those required to be accounted for in another fund.

Human Services Fund – The Human Services Fund, a special revenue fund, is used to account for various County human services programs funded by restricted and committed funding sources. Through the human services programs, the County provides mental health, developmental disabilities and alcoholism and drug abuse rehabilitation services to residents of the County and administers the various social services and income maintenance programs provided by and through the County.

CDBG Grant Fund – The CDBG Grant Fund, a special revenue fund, is used by the County to account for its federal housing rehabilitation grants received for the purpose of financing housing rehabilitation loans. Repayments received on these loans are a restricted revenue source which is used to finance similar housing rehabilitation loans.

County Sales Tax Fund – The County Sales Tax Fund, a special revenue fund, is used by the County to account for its sales tax collections which the County Board has committed by ordinance to be used for specific purposes.

WRRWC Fund – The WRRWC Fund is a special revenue fund used to account for the activities of a nine county Western Region Recovery and Wellness Consortium (WRRWC) providing comprehensive community services to the region. Chippewa County is the lead agency of the consortium which is funded by restricted and committed funding sources.

American Rescue Plan Act Fund – The American Rescue Plan Act Fund is a special revenue fund used to account for the activities specified by the County in accordance with the American Rescue Plan Act.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs of governmental funds. For report purposes, the County's individual debt service funds are combined into one fund.

All remaining governmental funds are aggregated and reported as nonmajor funds.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

The County reports the following major enterprise fund:

Farm Land Development Fund – The County uses the Farm Land Development Fund to account for transactions relating to the development of its farm property. During 1995 the County discontinued operations of its county farm and subsequently disposed of all of the nonland farm capital assets. Proceeds from the disposition of the assets and the remaining fund equity of the farm enterprise fund were used to establish the farm land development fund.

Additionally, the County reports the following fund types:

Internal Service Funds – The internal service funds (proprietary funds) are used to account for the operations of the County's highway department and transactions of its various self-funded insurance programs.

Custodial Funds – The custodial funds (fiduciary funds) are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements, proprietary funds financial statements, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are deemed to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues reported in the governmental funds to be available if they are collected within sixty days after the end of the current fiscal period. State and federal aids under cost reimbursement programs are generally recognized when earned if expected to be collected in the subsequent year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, miscellaneous taxes, cost reimbursement grant programs, public charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are generally considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses of proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in financial statements and accompanying notes. Actual results could differ from those estimates.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

Investment of County funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities issued or guaranteed by the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
- d. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- e. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- f. Bonds or securities issued under the authority of the municipality.
- g. The local government investment pool.
- h. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

Investment of most trust funds is regulated by Chapter 881 of the Wisconsin Statutes. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

Investments of the County are stated at fair value and amortized cost.

2. Receivables and Payables

Property Taxes. Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach an enforceable lien as of January 1. In addition to property taxes for the County, taxes are also collected for and remitted to the State. Taxes billed for the State are recorded as receivables and due other governmental units in the custodial fund balance sheet. Since County property taxes are not considered revenue until January 1 of the year following the levy, they are recorded as deferred inflows of resources in the funds budgeted therefore.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

2. Receivables and Payables (Continued)

Property Taxes (Continued). The County is also responsible for the collection of all delinquent and postponed property taxes levied by the local taxing districts within its boundaries, except delinquent personal property taxes which are retained by the local municipal district. Real property taxes are payable in full to the local districts on or before January 31 or, alternatively, if over \$100, can be paid in two equal installments with the first installment payable on or before January 31 and the second installment payable on or before July 31. Personal property taxes and special assessments, special charges (including delinquent utility billings) and special taxes placed on the tax roll are payable in full on or before January 31. All uncollected items on the current tax roll, except delinquent personal property taxes, are turned over to the County Treasurer for collection in February. The County subsequently settles in full with the local districts in August of the same year, except for delinquent special assessments and other special charges. All uncollected taxes returned to the County for collection are financed through the general fund, except for delinquent special assessments of the districts. A portion of the general fund's equity balance is classified as nonspendable for the County's investment in delinquent taxes.

Accounts Receivable. Accounts receivable are shown at gross amounts. No allowance for uncollectible accounts has been provided since County administration believes such allowance would not be material.

Loans Receivable. The County has received federal and state grant funds for economic development loan programs to various businesses and individuals. The County records a loan receivable when the loan has been made and funds have been disbursed. The amounts recorded as economic development loans receivable have not been reduced by an allowance for uncollectible accounts. It is the County's policy to record, in the fund financial statements, deferred inflows of resources for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is generally recognized as revenue when accrued. Any unspent loan repayments at year-end are presented as restricted fund balance in the fund financial statements.

Lease Receivable – The County is a lessor for noncancellable lease of tower space. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

2. Receivables and Payables (Continued)

Interfund Balances. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statement as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Inventories, Prepaid Items and Land Held for Resale

All inventories are valued at production cost using the first in first out (FIFO) costing method. Inventories of governmental funds, if material, are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Land held for resale is valued at the lower of cost or fair value.

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations may be required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

5. Capital Assets

Government-Wide Statements. Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with initial, individual costs as shown below and an estimated useful life of one year or greater. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

5. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets, including infrastructure, acquired by the County prior to January 1, 1980, were recorded on the County's financial records at historical costs, or estimated historical costs, on that date.

Capitalization thresholds (the dollar valued above which asset acquisitions are added to the capital asset accounts), depreciation/amortization methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation/ Amortization Method	Estimated Useful Life
Land	\$ 5,000	N/A	N/A
Land Improvements	5,000	Straight-Line	15-40 Years
Buildings and Improvements	5,000	Straight-Line	10-40 Years
Machinery and Equipment	5,000	Straight-Line	4-20 Years
Right-to-Use Asset - Equipment	5,000	Straight-Line	4-20 Years
Infrastructure	5,000	Straight-Line	25-50 Years

Fund Financial Statements. In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same manner as in the government-wide statements.

6. Deferred Outflows of Resources

The County reports decreases in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position or governmental fund balance sheet. The County reports deferred outflows of resources for pension and other postemployment benefits related items.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

7. Deferred Inflows of Resources

The County's governmental activities, governmental fund, and proprietary fund financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has two types of items which occur related to revenue recognition. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the County's year) under the modified accrual basis of accounting. The County reports deferred inflows of resources for pension and other postemployment benefits related items.

8. Compensated Absences

It is the County's policy to permit employees to accumulate paid leave benefits. Liabilities for accumulated employee leave benefits are not accrued in the County's governmental fund financial statements but are recorded as expenditures when paid. Such liabilities are accrued in the government-wide and proprietary fund financial statements when earned. The County's policies and estimated liabilities at year-end are further discussed in Note 3.A.

9. Wisconsin Retirement System Pension Plan Benefits

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Other Postemployment Benefits (OPEB) – Single Employer Plan

Under the various employee and union contracts the County allows retired employees to enroll in the County's health insurance plan. The retired employees pay 100% of the premiums. The liability was actuarially determined.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

11. Other Postemployment Benefits – Multiple Employer Plan

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and the deferred inflows of resources related to OPEB, OPEB expense and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Equity Classifications

Fund equity, representing the difference between assets and deferred outflows, less liabilities and deferred inflows, is classified as follows in the County's financial statements:

Government-Wide and Proprietary Fund Statements. Fund equity is classified as net position in the government-wide and proprietary fund financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is displayed as unrestricted. When both restricted and unrestricted net position are available for use, it is the County's policy to use restricted resources first and unrestricted resources next to the extent they are needed.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Inflow/Outflows of Resources, and Net Position or Equity (Continued)

13. Equity Classifications (Continued)

Fund Financial Statements. In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance represents amounts that are inherently nonspendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or body delegated to exercise such authority in accordance with policy established by the Board. Unassigned fund balance is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. It is the County's policy that at the end of each fiscal year, the County will maintain a minimum unassigned fund balance level between 25% and 33% of general fund expenditures.

Committed fund balance is required to be established, modified, or rescinded by resolution of the County Board prior to each year-end. Based on resolution of the County Board, the County Administrator has the authority to establish or modify assigned fund balance. When restricted and unrestricted fund balance is available for expenditure, it is the County's practice to first use restricted fund balance. When committed, assigned, and unassigned fund balance is available for expenditure, it is the County's practice to use committed, assigned and finally unassigned fund balance.

14. Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The County adopted the requirements of the guidance effective January 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's cash and investments balances at December 31, 2022 as shown in the financial statements are as follows:

Governmental Funds	\$ 43,375,951
Proprietary Funds	12,448,232
Fiduciary Funds	2,173,281
Total	<u>\$ 57,997,464</u>

The above cash and investments balances consisted of the following:

Treasurer's Cash and Investments:		
Deposits at Financial Institutions	\$ 5,866,546	
Deposits in State Local Government		
Pooled-Investment Fund	23,098,275	
Investments in Federal Agency Securities	<u>26,735,053</u>	\$ 55,699,874
Departmental Cash and Investments:		
Deposits at Financial Institutions	1,028,368	
Petty Cash Funds	<u>2,415</u>	1,030,783
Cash and Investments Held by Fiscal Agents:		
Funds Held by WMMIC	750,327	
Funds Held by Health Insurance Administrator	254,084	
Funds Held by Chippewa County Housing Authority	<u>262,396</u>	1,266,807
Total Cash and Investments at December 31, 2022		<u>\$ 57,997,464</u>

Deposits at Financial Institutions

The County's balances at individual financial institutions were subject to coverage under federal depository insurance and amounts appropriated by Sections 20.144(1)(a) and 34.08 of the Wisconsin Statutes (State Guarantee Fund). Federal depository insurance provides for coverage of up to \$250,000 for time and savings deposits and up to \$250,000 for demand deposits at any institution. In addition, funds held in trust for individuals are subject to coverage in the name of the beneficiary in whose name the trust fund is held. Coverage under the State Guarantee Fund may not exceed \$400,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the County to collateralize its deposits that exceed the amount of coverage provided by federal depository insurance and the State Guarantee Fund.

Custodial credit risk for deposits is the risk that in the event of bank failure, the County's deposits may not be returned. At December 31, 2022, the County's deposits were not exposed to custodial credit risk.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments

The County's investments at December 31, 2022 consisted of deposits in the State of Wisconsin Local Government Investment Pool (an external investment pool), certificates of deposit, and U.S. Government agencies and instrumentalities obligations.

Deposits in State Local Government Pooled-Investment Fund. The state of Wisconsin offers a Local Government Investment Pool (LGIP) to local government units to enable them to voluntarily invest idle funds in State Investment Fund. Local funds are pooled with state funds and invested by the State Investment Board. There is no minimum or maximum amount that can be invested by a local governmental unit. Interest is earned on a daily basis and withdrawals are generally available on the day of request. Deposits in the LGIP are not covered by federal depository insurance but are subject to coverage under the State Guarantee Fund. Also, the State of Wisconsin Investment Board has obtained a surety bond to protect deposits in the LGIP against defaults in principal payments on the LGIP's investments (subject to certain limitations). The average monthly weighted average maturity of the State Investment Fund's investments for 2022 was 26 days.

Certificates of Deposit and U.S. Government Agencies and Instrumentalities Obligations. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with maturity dates further into the future are more sensitive to changes in market interest rates. The short weighted average maturities of the investments in the LGIP and the relatively short-term maturities on the other investments mitigate this risk to the County. The County's investments in these obligations at December 31, 2022 are summarized as follows:

Description	Totals	Investment Maturities (in Years)			
		< 1	1 to 2	2 to 3	> 3
Gov't Agency Debt Instruments:					
U.S. Treasuries	\$ 5,915,625	\$ 5,915,625	\$ -	\$ -	\$ -
FFCB	1,379,549	-	-	-	1,379,549
FHLB	16,160,408	7,108,624	4,233,317	1,711,577	3,106,890
FNMA	138,084	-	-	-	138,084
FHLMC	3,108,945	-	2,665,039	-	443,906
GNMA	32,442	-	-	-	32,442
Total	<u>\$ 26,735,053</u>	<u>\$ 13,024,249</u>	<u>\$ 6,898,356</u>	<u>\$ 1,711,577</u>	<u>\$ 5,100,871</u>

Generally, the above obligations are subject to call prior to the stated maturity date. It is the County's general policy to hold the obligations until maturity or call. Obligations of GNMA are directly guaranteed by the federal government. The other listed obligations are guaranteed by the issuing agency/instrumentality.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments (Continued)

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. The County's policy is to invest its funds in accordance with provisions of the Wisconsin Statutes previously discussed in Note 1.D.1.

As of December 31, 2022, the County's investments were rated as follows:

<u>Type</u>	<u>Credit Quality Rating</u>	<u>Amount</u>
U.S. Treasuries	AA+	\$ 5,915,625
FFCB	AA+	1,379,549
FHLB	AA+	16,160,408
FNMA	AA+	138,084
FHLMC	AA+	3,108,945
GNMA	Not Rated	32,442
LGIP	Not Rated	23,098,275

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. At December 31, 2022, the investment portfolio was concentrated as follows (investment holdings individually greater than 5% of the total investment portfolio):

<u>Type</u>	<u>Amount</u>	<u>Percentage</u>
FHLB	\$ 16,160,408	32.4%
FHLMC	3,108,945	6.2%

The County uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The County follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the County has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments (Continued)

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Assets of the County measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasuries	\$ 5,915,625	\$ -	\$ -	\$ 5,915,625
FFCB	-	1,379,549	-	1,379,549
FNMA	-	138,084	-	138,084
FHLB	-	16,160,408	-	16,160,408
FHLMC	-	3,108,945	-	3,108,945
GNMA	-	32,442	-	32,442
Total	<u>\$ 5,915,625</u>	<u>\$ 20,819,428</u>	<u>\$ -</u>	<u>26,735,053</u>
Investments Measured at Amortized Cost - LGIP Funds				<u>23,098,275</u>
Total Investments				<u>\$ 49,833,328</u>

B. Receivables

Economic Development Loans. During 1994 the County Board of Supervisors adopted a resolution establishing an economic development revolving loan fund. The County set aside \$500,000 for the purpose of financing loans for economic development. At December 31, 2022 the County had outstanding three installment loans totaling \$5,566. These loans are subject to repayment to the County under terms established by the various loan agreements. Receivables have been recorded in a special revenue fund in the amount of the outstanding balances on these loans and were offset by deferred inflows of resources recorded in that fund. Revenue is recognized as collections are received on these loans.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Receivables (Continued)

Housing Rehabilitation Loans. The County has been awarded federal Community Development Block Grant (CDBG) Program grants through the Wisconsin Department of Administration for the purpose of financing housing rehabilitation loans. Repayments received on the original loans are to be recorded in a separate housing revolving loan fund and are to be used to finance similar loans eligible under the program. At December 31, 2022 the County had five hundred forty-six (546) loans outstanding totaling \$10,733,415 under two revolving loan programs as follows. Two hundred twenty-three (223) loans totaling \$3,022,821 were outstanding under a loan program for Chippewa County residents which was funded by grants received in previous years. The County also had three hundred twenty-three (323) loans outstanding totaling \$7,710,594 under a regional loan program funded by Community Development Block Grants which were awarded to Chippewa County in 2013, 2018, and 2021. The regional loan program is for the purpose of providing housing rehabilitation loans to eligible residents in a ten county area including Barron, Buffalo, Chippewa, Clark, Dunn, Eau Claire, Pepin, Pierce, Polk and St. Croix counties. Chippewa County is the administrator of the grant and all loan repayments are received by Chippewa County to be used to finance similar housing rehabilitation loans in the ten county area.

Lease Receivable – The County, acting as lessor, leases the land for a cell tower under long-term noncancelable lease agreements. The leases expire on May 11, 2031, and will not renew. During the year ended, December 31, 2022, the County recognized \$26,612 and \$7,495 in lease revenue and interest revenue, respectively, pursuant to the contract.

Total future minimum lease payments to be received under the lease agreement are follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 21,747	\$ 6,819	\$ 28,566
2024	22,444	6,122	28,566
2025	23,163	5,403	28,566
2026	26,667	4,628	31,295
2027	29,120	3,731	32,851
2028-2031	104,952	5,523	110,475
	<u>\$ 228,093</u>	<u>\$ 32,226</u>	<u>\$ 260,319</u>

CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

Governmental Activities

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
General County Assets:					
Capital Assets Not Being Depreciated/Amortized:					
Land	\$ 4,148,926	\$ -	\$ -	\$ -	\$ 4,148,926
Highway Right-of-Ways	882,286	-	-	-	882,286
Construction Work in Progress	7,165,258	10,565,677	(6,307,467)	-	11,423,468
Total Capital Assets Not Being Depreciated/Amortized	12,196,470	10,565,677	(6,307,467)	-	16,454,680
Capital Assets Being Depreciated/Amortized:					
Land Improvements	10,907,122	54,709	129,364	-	11,091,195
Buildings and Improvements	29,142,469	-	124,724	-	29,267,193
Machinery and Equipment	8,009,505	299,921	745,853	-	9,055,279
Vehicles	202,441	42,874	-	22,429	222,886
*Right-to-Use Lease - Equipment	149,820	6,518	-	-	156,338
Highway Infrastructure:					
Roadways	123,779,703	-	4,369,057	-	128,148,760
Bridges	24,597,097	-	693,874	75,400	25,215,571
Structures	538,174	-	244,595	-	782,769
Total Capital Assets Being Depreciated/Amortized	197,326,331	404,022	6,307,467	97,829	203,939,991
Total Capital Assets	209,522,801	10,969,699	-	97,829	220,394,671
Accumulated Depreciation/Amortization:					
Land Improvements	4,686,379	391,061	-	-	5,077,440
Buildings and Improvements	16,469,639	557,239	-	-	17,026,878
Machinery and Equipment	6,966,332	598,757	-	-	7,565,089
Vehicles	171,911	10,632	-	20,187	162,356
Right-to-Use Lease - Equipment	-	50,790	-	-	50,790
Highway Infrastructure	65,911,800	3,271,300	-	59,800	69,123,300
Total Accumulated Depreciation/ Amortization	94,206,061	4,879,779	-	79,987	99,005,853
Net Capital Assets - General County	\$ 115,316,740	\$ 6,089,920	\$ -	\$ 17,842	\$ 121,388,818

* This includes restated amounts due to the implementation of GASB Statement No. 87.

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

Governmental Activities (Continued)

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
Highway Department:					
Capital Assets Not Being Depreciated:					
Land	\$ 92,696	\$ -	\$ -	\$ -	\$ 92,696
Construction Work in Progress	113,327	7,584	-	113,327	7,584
Total Capital Assets Not Being Depreciated	206,023	7,584	-	113,327	100,280
Capital Assets Being Depreciated:					
Land Improvements	453,303	-	-	-	453,303
Gravel Pits and Quarries*	64,350	-	-	8,635	55,715
Buildings and Improvements	7,948,590	448,897	-	-	8,397,487
Vehicles Nonhighway Fleet	1,976,378	217,357	-	107,640	2,086,095
Machinery and Equipment	21,837,543	1,016,567	-	298,638	22,555,472
Total Capital Assets Being Depreciated	32,280,164	1,682,821	-	414,913	33,548,072
Total Capital Assets	32,486,187	1,690,405	-	528,240	33,648,352
Accumulated Depreciation:					
Land Improvements	334,619	12,083	-	-	346,702
Buildings and Improvements	6,374,549	268,323	-	-	6,642,872
Vehicles Nonhighway Fleet	1,138,595	184,063	-	91,994	1,230,664
Machinery and Equipment	13,613,022	941,059	-	323,969	14,230,112
Total Accumulated Depreciation	21,460,785	1,405,528	-	415,963	22,450,350
Net Capital Assets - Highway Department	\$ 11,025,402	\$ 284,877	\$ -	\$ 112,277	\$ 11,198,002
Capital Assets Not Being Depreciated/ Amortized	\$ 12,402,493	\$ 10,573,261	\$ (6,307,467)	\$ 113,327	\$ 16,554,960
Capital Assets Being Depreciated/Amortized	229,606,495	2,086,843	6,307,467	512,742	237,488,063
Total Capital Assets	242,008,988	12,660,104	-	626,069	254,043,023
Accumulated Depreciation/Amortization	115,666,846	6,285,307	-	495,950	121,456,203
Net Capital Assets - Governmental Activities	\$ 126,342,142	\$ 6,374,797	\$ -	\$ 130,119	\$ 132,586,820

* Highway department gravel pits and quarries are subject to depletion.

Depreciation/Amortization was charged to governmental functions as follows:

General County:

General Government	\$ 995,701
Public Safety	488,309
Public Works	3,271,300
Health and Human Services	3,621
Culture, Recreation, and Education	89,970
Conservation and Development	30,878
Total	4,879,779

Highway Department:

Transportation	1,405,528
Total	\$ 6,285,307

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

Business-Type Activities

	Beginning Balance	Increases	Decreases	Ending Balance
Farm Land Development Fund:				
Capital Assets Not Being Depreciated:				
Land	\$ 22,653	\$ -	\$ -	\$ 22,653

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2022 was as follows:

Due to/from Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	CDBG Grant Fund	\$ 30,000
General Fund	Public Health Fund	125,280
General Fund	Human Services Fund	832,601
General Fund	WRRWC Fund	5,755,416
General Fund	Internal Service Fund	127,836
Total		<u>\$ 6,871,133</u>

The above interfund balance was for temporary financing of operating expenditures and is expected to be repaid in 2023. Interfund balances owed within the governmental activities are eliminated in the statement of net position.

Interfund Transfers

Fund Transferred To	Fund Transferred From	Amount
General Fund	County Sales Tax Fund	\$ 2,852,227
General Fund	Land Management Fund	98,639
General Fund	ADRC Fund	37,658
General Fund	Public Health Fund	99,881
General Fund	Workers' Compensation Fund	46,718
General Fund	Health Insurance Fund	92,500
General Fund	Liability Insurance Fund	36,500
Debt Service Fund	County Sales Tax Fund	1,853,800
Highway Department Fund	General Fund	160,496
Highway Department Fund	County Sales Tax Fund	1,875,000
Highway Department Fund	American Rescue Plan Act Fund	1,302,067
Highway Department Fund	2018 Capital Projects Fund	1,314,155
WRRWC Fund	Human Services Fund	637,572
Flexible Benefits Fund	General Fund	6,000
Human Services Fund	General Fund	465,000
County Sales Tax Fund	General Fund	223,980
Total		<u>\$ 11,102,193</u>

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Receivables, Payables, and Transfers (Continued)

Interfund Transfers (Continued)

The transfers from the County sales tax fund consisted of the amount of county sales tax collections applied to the 2022 budget. The remaining items were budgeted transfers for construction and working capital.

E. Long-Term Obligations

Changes in Long-Term Obligations

Changes in long-term obligations of the County for the year ended December 31, 2022 were as follows:

	Balances 1/1/22	Additions	Reductions	Balances 12/31/22	Amounts Due Within One Year
Long-Term Debt:					
Governmental Activities:					
General Obligation Notes	\$ 8,615,000	\$ 3,000,000	\$ 1,575,000	\$ 10,040,000	\$ 1,590,000
Unamortized Debt Premium	303,425	61,970	92,744	272,651	83,281
Total Long-Term Debt	<u>\$ 8,918,425</u>	<u>\$ 3,061,970</u>	<u>\$ 1,667,744</u>	<u>\$ 10,312,651</u>	<u>\$ 1,673,281</u>
Other Long-Term Obligations (Governmental Activities):					
Governmental Funds:					
Employee Leave Liability	\$ 2,129,803	\$ 2,086,312	\$ 2,129,803	\$ 2,086,312	\$ 1,745,057
* Lease Liability	149,820	6,518	52,626	103,712	51,430
Highway Internal Service Fund:					
Employee Leave Liability	592,133	586,212	592,133	586,212	392,814
Total Other Long-Term Obligations	<u>\$ 2,871,756</u>	<u>\$ 2,679,042</u>	<u>\$ 2,774,562</u>	<u>\$ 2,776,236</u>	<u>\$ 2,189,301</u>

* This includes restated amounts due to the implementation of GASB Statement No. 87.

The County's estimated liability for employee leave is discussed in Note 3.A.

The County's bonds and notes payable are liquidated by the debt service fund. Compensated absences are generally liquidated by the general fund and highway department internal service fund.

On October 4, 2022, the County issued \$3,000,000 General Obligation Promissory Notes for the purpose of financing capital expenditures. The notes accrue interest at 4.00% and mature February 1, 2030.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

General Obligation Debt

Annual Requirements for Retirement. Long-term debt issues outstanding at December 31, 2022 and annual requirements for their retirement were as follows:

<u>Description</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes, \$8,135,000, issued 10/1/18, due 2/1/28, interest at 3.00%-4.00%	2023	\$ 755,000	\$ 186,300	\$ 941,300
	2024	790,000	155,400	945,400
	2025	820,000	123,200	943,200
	2026	855,000	89,700	944,700
	2027	890,000	54,800	944,800
	2028	925,000	18,500	943,500
		<u>5,035,000</u>	<u>627,900</u>	<u>5,662,900</u>
Promissory Notes, \$3,000,000, issued 10/1/20, due 2/1/29, interest at 1.00%-3.00%	2023	570,000	41,600	611,600
	2024	225,000	29,675	254,675
	2025	230,000	22,850	252,850
	2026	235,000	15,875	250,875
	2027	245,000	8,675	253,675
	2028	250,000	3,750	253,750
	2029	250,000	1,250	251,250
		<u>2,005,000</u>	<u>123,675</u>	<u>2,128,675</u>
Promissory Notes, \$3,000,000, issued 10/4/22, due 2/1/30, interest at 4.00%	2023	265,000	93,700	358,700
	2024	555,000	98,300	653,300
	2025	310,000	81,000	391,000
	2026	355,000	67,700	422,700
	2027	310,000	54,400	364,400
	2028	150,000	45,200	195,200
	2029	515,000	31,900	546,900
	2030	540,000	10,800	550,800
		<u>3,000,000</u>	<u>483,000</u>	<u>3,483,000</u>
Total General Obligation Debt		<u>\$ 10,040,000</u>	<u>\$ 1,234,575</u>	<u>\$ 11,274,575</u>

The above annual debt service requirements are summarized as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,590,000	\$ 321,600	\$ 1,911,600
2024	1,570,000	283,375	1,853,375
2025	1,360,000	227,050	1,587,050
2026	1,445,000	173,275	1,618,275
2027	1,445,000	117,875	1,562,875
2028-2030	2,630,000	111,400	2,741,400
Total	<u>\$ 10,040,000</u>	<u>\$ 1,234,575</u>	<u>\$ 11,274,575</u>

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

General Obligation Debt (Continued)

General Obligation Debt Limitation. Section 67.03 of the Wisconsin Statutes restricts county general obligation debt to 5% of the equalized value of all property in the County. At December 31, 2022, the County's debt limit amounted to \$406,717,865 and indebtedness subject to the limitation totaled \$10,040,000.

Lease Liability – The County entered into multiple lease agreements with Quadient Leasing, EO Johnson and landowners for the use of folder inserter, print services and real estate. Lease liabilities were recorded in the total amount of \$156,338 during the current fiscal year. The County used the incremental borrowing rate for the leases since the interest rate was not provided in the lease agreements.

The future minimum lease payments under lease agreements are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 51,430	\$ 1,926	\$ 53,356
2024	50,168	345	50,513
2025	1,039	52	1,091
2026	1,072	19	1,091
2027	3	-	3
Total	\$ 103,712	\$ 2,342	\$ 106,054

F. Governmental Fund Balances

The governmental fund balances reported on the fund financial statements at December 31, 2022 consisted of the following:

	<u>Total</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
Major Funds:						
General Fund:						
Delinquent Taxes	\$ 949,206	\$ 949,206	\$ -	\$ -	\$ -	\$ -
Prepaid Items	386,307	386,307	-	-	-	-
Environmental Site Assessment	121,554	-	-	-	121,554	-
Environmental Impact Fee	46,158	-	-	-	46,158	-
Economic Development	9,068	-	-	-	9,068	-
Criminal Justice Coordinator	56,914	-	-	-	56,914	-
County Administrator	250,000	-	-	-	250,000	-
Computer Equipment Outlay	520,658	-	-	-	520,658	-
Courthouse	375,335	-	-	-	375,335	-
Facilities Improvement	323,642	-	-	-	323,642	-
Rifle Range	2,280	-	-	-	2,280	-
Facilities Projects	210,288	-	-	-	210,288	-
Radio Towers	142,697	-	-	-	142,697	-
Security Plan	406,449	-	-	-	406,449	-
Property and Liability Insurance	29,580	-	-	-	29,580	-
Employee Health Program	15,640	-	-	-	15,640	-
Copy Machine	24,006	-	-	-	24,006	-
Register of Deeds	108,895	-	-	-	108,895	-
Youth Court Programs	22,138	-	-	-	22,138	-
Snowmobile Patrol	25,366	-	-	-	25,366	-
Water Safety Patrol	80,283	-	-	-	80,283	-
K-9	46,769	-	-	-	46,769	-
All Terrain Vehicle Patrol	13,703	-	-	-	13,703	-
Sheriff's Department Equipment & Tower	1,756,102	-	-	-	1,756,102	-

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Governmental Fund Balances (Continued)

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
Major Funds (Continued):						
General Fund (Continued):						
Sheriff's Department Training	\$ 55,897	\$ -	\$ -	\$ -	\$ 55,897	\$ -
Jail Canteen	119,944	-	-	-	119,944	-
Extension Education Programs	50,000	-	-	-	50,000	-
Wildlife Damage and Abatement Programs	214	-	-	-	214	-
State Forestry Programs	8,427	-	-	-	8,427	-
Wildlife Habitat Management	2,291	-	-	-	2,291	-
Special Conservation Projects	231,227	-	-	-	231,227	-
Snowmobile Trails	17,933	-	-	-	17,933	-
All Terrain Vehicle Trails	7,630	-	-	-	7,630	-
Old Abe Trail Project	51,414	-	-	-	51,414	-
Forest & Trails Tax Deed Projects	247,440	-	-	-	247,440	-
County Parks Capital Improvements	370,735	-	-	-	370,735	-
County Parks Tax Deed Projects	148,058	-	-	-	148,058	-
Recycling Programs	109,910	-	-	-	109,910	-
Soil and Water Resource Management	50,000	-	-	-	50,000	-
Nonmetallic Mining	200,000	-	-	-	200,000	-
Urban Stormwater Program	23,057	-	-	-	23,057	-
Conservation Reserve Enhancement Programs	62,883	-	-	-	62,883	-
Lake Protection Program	2,681	-	-	-	2,681	-
Groundwater Sampling	59,054	-	-	-	59,054	-
Land Conservation Stewardship Programs	50,600	-	-	-	50,600	-
Building Inspection	200,000	-	-	-	200,000	-
Comprehensive Planning Project	165,228	-	-	-	165,228	-
Platbook/Roadmap Publishing	25,747	-	-	-	25,747	-
Tax Deeds	147,935	-	-	-	147,935	-
Veterans' Relief	20,000	-	-	-	20,000	-
Health Clinics	15,000	-	-	-	15,000	-
Unfunded Benefit Liabilities	1,441,621	-	-	-	1,441,621	-
Unassigned	12,491,377	-	-	-	-	12,491,377
Subtotal General Fund	22,299,341	1,335,513	-	-	8,472,451	12,491,377
Human Services Fund:						
Prepaid Items	691	691	-	-	-	-
Committed for Human Services Programs	104,172	-	-	104,172	-	-
CDBG Grant Fund	206,558	-	206,558	-	-	-
County Sales Tax Funded Programs	14,010,658	-	-	14,010,658	-	-
Debt Service Fund	830,390	-	830,390	-	-	-
American Rescue Plan Act	26,273	-	-	26,273	-	-
Nonmajor Funds:						
Special Revenue Funds:						
Public Health Programs	200,000	-	200,000	-	-	-
Shelter Care Program	25,712	-	25,712	-	-	-
Dog License Fund Committed for Animal Control	899	-	-	899	-	-
Aging and Disability Resource Center Programs	550,000	-	-	550,000	-	-
Land Management Program	350,000	-	-	350,000	-	-
Jail Assessments Fees Funded Projects	22,868	-	22,868	-	-	-
Opioid Settlement	330,610	-	330,610	-	-	-
County Economic Development Loan Program	649,256	-	-	649,256	-	-
Capital Projects Funds:						
2022 Capital Projects Fund	3,026,266	-	3,026,266	-	-	-
Total Governmental Funds Balances at December 31, 2022	<u>\$ 42,633,694</u>	<u>\$ 1,336,204</u>	<u>\$ 4,642,404</u>	<u>\$ 15,691,258</u>	<u>\$ 8,472,451</u>	<u>\$ 12,491,377</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Internal Service Funds Net Position

The net position of the County's internal service funds at December 31, 2022 consisted of the following:

Fund	Net Position at Year End				Change During Year
	Total	Invested in Capital Assets	Restricted	Unrestricted	
Highway Department Fund	\$ 17,512,117	\$ 11,198,002	\$ 1,939,065	\$ 4,375,050	\$ 185,795
Self-Funded Insurance Funds:					
Workers' Compensation	861,597	-	-	861,597	(138,403)
Health Insurance	2,801,046	-	-	2,801,046	1,354,773
Liability Insurance	27,225	-	-	27,225	(12,592)
Flexible Benefits Fund	91,555	-	-	91,555	7,604
Totals	<u>\$ 21,293,540</u>	<u>\$ 11,198,002</u>	<u>\$ 1,939,065</u>	<u>\$ 8,156,473</u>	<u>\$ 1,397,177</u>

NOTE 3 OTHER INFORMATION

A. Employee Leave Liability

The County's estimated liability for employee leave at December 31, 2022 totaled \$2,672,524 and consisted of \$2,086,312 payable from its governmental funds and \$586,212 payable from its highway department internal service fund. These liabilities are further discussed below.

The County implemented a Paid Time Off (PTO) plan for its nonrepresented employees effective January 1, 2013. All nonrepresented employees are granted time off based on the number of hours paid in a pay period and length of service. Earned time off is placed into a personal "PTO" account which may be used for any purpose. Amounts credited to the PTO account are subject to maximum accumulations of 480 hours for full-time employees and 360 hours for part time. The County's estimated liability for employee leave under this plan at December 31, 2022 totaled \$2,551,801 and consisted of \$1,978,651 payable from its governmental funds and \$573,150 payable from the highway department internal service fund.

Employees can earn compensatory time for hours worked in excess of the normal work week. Compensatory time is paid at a regular rate of pay when used. The estimated value of compensatory time at December 31, 2022 was \$107,661 in the governmental funds and \$13,062 in the highway department internal service fund.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits

General Information about the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible state of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>. Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the fiscal reporting period January 1, 2022 through December 31, 2022, the WRS recognized \$1,573,895 in contributions from the employer.

Contribution rates as of December 31, 2022 are:

	<u>Employee</u>	<u>Employer</u>
General (Including Teachers)	6.50%	6.50%
Executives and Elected Officials	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	13.60%

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

Postretirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year Ending December 31,</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Pension Asset/Liability, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the County reported an asset of \$10,940,338 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the County's proportion was 0.13573311%, which was a decrease of 0.00065836 from its proportion measured as of December 31, 2020.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

Pension Asset/Liability, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended December 31, 2022, the County recognized pension expense (revenue) of (\$941,515). At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 17,673,562	\$ (1,274,454)
Changes of Assumptions	2,041,092	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(24,474,446)
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	11,024	(8,540)
County Contributions Subsequent to the Measurement Date	1,573,895	-
Total	<u>\$ 21,299,573</u>	<u>\$ 25,757,440</u>

\$1,573,895 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Pension Expense Amount
2023	\$ (508,774)
2024	(2,964,932)
2025	(1,305,092)
2026	(1,252,964)

Actuarial Assumptions. The total pension asset in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

Pension Asset/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
	January 1, 2018 - December 31, 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, postretirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Core Asset Allocation		Variable Asset Allocation	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equities	N/A	N/A	70%	3.7%
International Equities	N/A	N/A	30%	4.6%
Global Equities	52%	4.2%	N/A	N/A
Fixed Income	25%	1.8%	N/A	N/A
Inflation Sensitive Assets	19%	0.2%	N/A	N/A
Real Estate	7%	3.0%	N/A	N/A
Private Equity/Debt	12%	7.0%	N/A	N/A
Totals	115%		100%	

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

Pension Asset/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount Rate. A single discount rate of 6.80% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 7,762,945	\$ (10,940,338)	\$ (24,403,222)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Other Postemployment Benefits – Multiple Employer Plan

General Information about the Other Postemployment Benefits Plan

Plan Description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Contribution rates as of December 31, 2022 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of Employee Contribution
25% Post Retirement Coverage	20% of Employee Contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2021 are:

<u>Attained Age</u>	<u>Basic</u>
Under 30	\$0.05
30-34	0.06
35-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

During the fiscal reporting period January 1, 2022 through December 31, 2022, the LRLIF recognized \$7,152 in contributions from the employer.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Other Postemployment Benefits – Multiple Employer Plan (Continued)

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2022, the County reported a liability of \$2,113,962 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the County's proportion was 0.3576700 percent, which was an increase of 0.01913900 from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized OPEB expense of \$266,004. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 107,537
Changes of Assumptions or Other Input	638,703	102,465
Net Difference Between Projected and Actual Earnings on OPEB Investments	27,505	-
Change in proportion and differences between employer contributions and proportionate share of contributions	71,153	30,048
District Contributions Subsequent to the Measurement Date	7,152	-
Total	<u>\$ 744,513</u>	<u>\$ 240,050</u>

\$7,152 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Other Postemployment Benefits – Multiple Employer Plan (Continued)

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (Continued)

<u>Year Ending December 31:</u>	<u>OPEB Expense Amount</u>
2023	\$ 106,854
2024	103,662
2025	95,791
2026	121,056
2027	59,526
Thereafter	10,422

Actuarial Assumptions. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
	January 1, 2018 - December 31, 2020;
Experience Study	Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.06%
Long-Term Expected Rate of Return	4.25%
Discount Rate	2.17%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table

Long-Term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Other Postemployment Benefits – Multiple Employer Plan (Continued)

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (Continued)

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	45%	1.68%
U.S. Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
U.S. Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate. A single discount rate of 2.17% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to changes in the discount rate. The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17%, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (1.17%) or one-percentage-point higher (3.17%) than the current rate:

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Other Postemployment Benefits – Multiple Employer Plan (Continued)

OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (Continued)

		1% Decrease (1.17%)	Current Discount Rate (2.17%)	1% Increase (3.17%)
Proportionate Share of the Net OPEB Liability (asset)	12/31/22	<u>\$ 2,867,884</u>	<u>\$ 2,113,962</u>	<u>\$ 1,546,666</u>

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

D. Other Postemployment Benefit Plan Other Than Pensions (OPEB)

The County reports OPEB in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. The County engaged an actuary to determine the County's liability for postemployment healthcare benefits other than pensions.

Single-Employer Plan Description

Plan Description

The County's plan is a single-employer defined benefit plan used to provide postemployment benefits other than pensions (OPEB). The County Board of Chippewa County is designated as the administrator of the OPEB plan.

Benefits Provided

All County employees eligible for retirement under the Wisconsin Retirement System with a minimum of 10 years of service and at least 55 years of age (50 for protective status) may continue coverage under the County's group medical plan until Medicare eligible provided that they self-pay 100% of the required premium.

Employees Covered by Benefit Terms. At December 31, 2022, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	4
Inactive Plan Members Entitled to but not Yet Receiving Benefit Payments	-
Active Plan Members	<u>355</u>
Total	<u><u>359</u></u>

Contributions

The County funds its other post-employment benefit on a pay-as-you go basis. For fiscal year 2022, the County contributed an estimated \$39,477 to the plan.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan Other Than Pensions (OPEB) (Continued)

Single-Employer Plan Description (Continued)

Total OPEB Liability

The County does not accumulate assets in a trust for payment of OPEB benefits. Accordingly, the County must report its total OPEB liability. The County's total OPEB liability was determined by an actuarial valuation as of December 31, 2020 and a measurement date of December 31, 2021. At December 31, 2022, the County reported a total OPEB liability of \$367,023. Changes in the County's total OPEB liability were as follows:

Balances at December 31, 2021	\$ 1,853,406
Changes for the Year:	
Service Cost	177,294
Interest	42,933
Changes of Benefit Terms	(1,497,063)
Differences Between Expected and Actual Experience	82,751
Changes of Assumptions or Other Input	(224,474)
Benefit Payments	(67,824)
Net Changes	<u>(1,486,383)</u>
Balances at December 31, 2022	<u>\$ 367,023</u>

Actuarial Assumptions

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Medical Care Trend	6.5% decreasing by 0.10% per year down to 5.0% and level thereafter.
Discount Rate:	2.00%
Municipal Bond Rate Source	Bond Buyer 20 Bond GO Index
Mortality Assumptions	Wisconsin 2018 Mortality Table
Inflation Rate	2.0%

Discount Rate

The discount rate used to measure the total OPEB liability was 2.00%. The discount rate is based upon all years of projected payments discounted at a municipal bond rate of 2.00%. This is a decrease from the prior year rate of 2.25%.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan Other Than Pensions (OPEB) (Continued)

Single-Employer Plan Description (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

		1% Decrease (1.00%)	Current Discount Rate (2.00%)	1% Increase (3.00%)
Total OPEB Liability	12/31/2022	\$ 386,010	\$ 367,023	\$ 348,576

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease (5.5% Decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% Decreasing to 5.0%)	1% Increase (7.5% Decreasing to 6.0%)
Total OPEB Liability	12/31/2022	\$ 336,472	\$ 367,023	\$ 402,670

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the County recognized OPEB expense (revenue) of (\$1,287,366). At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 73,556	\$ 115,847
Changes of Assumptions or Other Input	189,218	233,755
Contributions Subsequent to the Measurement Date	39,477	-
Total	<u>\$ 302,251</u>	<u>\$ 349,602</u>

\$39,477 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefit Plan Other Than Pensions (OPEB) (Continued)

Single-Employer Plan Description (Continued)

<u>Year Ended December 31,</u>	<u>OPEB Expense Amount</u>
2023	\$ (10,530)
2024	(10,530)
2025	(10,530)
2026	(10,530)
2027	(10,530)
Thereafter	(34,178)

The plan does not issue separate financial statements.

E. Risk Management

The County is exposed to various risks of loss related to torts; thefts of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains a combination of commercial insurance coverage and self-insurance programs to cover each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded coverage in any of the past three years.

Workers' Compensation Fund. The County is self-insured for workers compensation coverage. This program is funded through "premiums" charged to all County departments based on 3.5% of payroll. Claims are paid directly by the County. Stop-loss insurance is carried and covers individual claims in excess of \$550,000 for each accident and each employee for disease to a maximum statutory limit. In addition to in-house legal and administrative staff, the County retains outside legal and medical expertise for assistance in settling claims. The fund had a net position at December 31, 2022 of \$1,000,000.

Changes in claims liability for 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Estimated Claims Outstanding January 1	\$ 925,732	\$ 555,814
Current Year Claims and Changes in Estimates	888,445	608,212
Claim Payments	(919,238)	(238,294)
Estimated Claims Outstanding December 31	<u>\$ 894,939</u>	<u>\$ 925,732</u>

Liability Insurance Fund. The County has established an internal service fund to account for transactions associated with its insurance coverage through WMMIC (see below) and to account for funds set aside for financing other liability insurance claims against the County.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued). Wisconsin Municipal Mutual Insurance Company (WMMIC) is a mutual company operating solely within the property and liability insurance industry. WMMIC was formed pursuant to an intergovernmental charter-contract in 1987 by municipal members. WMMIC was organized to provide property and liability insurance and risk management services to participant municipalities. As of December 31, 2022, WMMIC was owned by seventeen municipalities. Responsibility for the operation and management of WMMIC is vested in its board of directors which is comprised of various municipal officials.

WMMIC issued tax-exempt revenue bonds totaling \$13,935,000 in 1987 to provide capital for its operations. Each member, in turn, severally issued general obligation promissory notes at an aggregate amount equal to the revenue bonds and invested the proceeds in WMMIC. The County's initial investment in WMMIC was \$750,327 which is reflected in the internal service fund's statement of net position. The debt issued by the County to finance this investment was fully retired in 1997. The County's allocated share of WMMIC's member equity at December 31, 2022 and 2021 was \$1,032,644 and \$1,115,762, respectively, and represented 3.11% and 3.17%, respectively, of the total member equity at those dates.

Liability insurance provided the members through WMMIC is to provide coverage in excess of prescribed self-insured amounts. WMMIC has contracted with a reinsurance company to cover losses (in excess of the self-insured retention of each member) which exceed \$1,000,000 per occurrence up to a maximum loss of \$12,000,000 per occurrence. WMMIC retains the first \$1,000,000 of the excess over the self-insurance retention. The members incur all losses greater than \$12,000,000 per occurrence or greater than \$30,000,000 of aggregate losses in a policy year. Losses paid by WMMIC plus administrative costs are to be recovered through premiums of the participating pool of municipalities. A list of members and their share of participation is in WMMIC's financial report which is available from: Wisconsin Municipal Mutual Insurance Company, 4785 Hayes Road, Madison, WI 53704-7364.

The County's annual self-insured limit has been established at \$150,000 per occurrence with an annual aggregate self-insured retention (SIR) for all losses of \$450,000 for the 2022 policy year. Each member is required to maintain a segregated fund on deposit with WMMIC. This fund is used by WMMIC to pay claims charged to the member and is subject to replenishment by the member on a quarterly basis (or more frequently, if necessary). The amount of the deposit has been currently set at \$250,000 for the County. WMMIC has also set a policy that each member should maintain, in a segregated fund, cash reserves equal to one year's SIR plus incurred but not reported claims (IBNRs) less SIR funds on deposit with WMMIC.

The self-funded liability insurance fund had a net position of \$27,225 and \$39,817 at December 31, 2022 and 2021, respectively, and consisted of the following components:

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued)

	2022	2021
Accounts Receivable	\$ 24,704	\$ 37,797
Investment in WMMIC	750,327	750,327
Cash and Investments Held by County	-	-
Deposits with WMMIC	250,584	242,733
Accounts Payable	(796)	(5,696)
Due to General Fund	(127,836)	(103,082)
Accrued Unpaid Losses	(869,758)	(882,262)
Net Position December 31	<u>\$ 27,225</u>	<u>\$ 39,817</u>

The liability recorded for unpaid losses at December 31, 2022 was determined by actuaries contracted by WMMIC based on claim adjusters evaluations and other estimates. The liability includes those for incurred but not reported (IBNRs) losses. The liability represents the present value of the expected level of unpaid losses for the years of operations under WMMIC. Chippewa County's policy is to set its liability at the 90% confidence level.

Changes in claims liability for 2022 and 2021 were as follows:

	2022	2021
Estimated Claims Outstanding January 1	\$ 882,262	\$ 723,776
Current Year Claims and Changes in Estimates	9,784	272,586
Claim Payments	(22,288)	(114,100)
Estimated Claims Outstanding December 31	<u>\$ 869,758</u>	<u>\$ 882,262</u>

Self-Funded Health Insurance. The County has established a self-funded health insurance program. This program is funded through "premiums" charged monthly to the various County departments based on actual participation by employees. The plan is administered on contract basis for a monthly fee based on the number of participating employees. Claims are paid by the administrator and are reimbursed by the County on a monthly basis. Reinsurance for both specific and annual aggregate stop-loss coverage is provided. Specific stop-loss covers individual claims in excess of \$100,000. The fund had a net position balance at December 31, 2022 of \$2,801,046.

Changes in the claim liability for 2022 was as follows:

	2022
Estimated Claims Outstanding January 1	\$ -
Current Year Claims and Changes in Estimates	6,133,885
Claim Payments	(5,863,145)
Estimated Claims Outstanding December 31	<u>\$ 270,740</u>

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3 OTHER INFORMATION (CONTINUED)

F. Contingencies

From time to time, the County is party of various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County's legal advisors that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

G. Stewardship and Accountability

Actual expenditures exceeded budgeted amounts in the Human Services Fund by \$1,127,070 and in the WRRWC Fund by \$6,706,589. These overages were determined to be necessary and authorized by the Board.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 18,295,354	\$ 18,295,354	\$ 18,412,187	\$ 116,833
Intergovernmental	12,643,789	12,643,789	13,041,512	397,723
Licenses and Permits	671,720	671,720	731,466	59,746
Fines and Forfeits	178,000	178,000	185,034	7,034
Public Charges for Services	2,556,819	2,586,819	3,103,411	516,592
Intergovernmental Charges for Services	282,430	282,430	193,970	(88,460)
Miscellaneous:				
Investment Income	350,000	350,000	413,465	63,465
Increase (Decrease) in Fair Value of Investments	-	-	(1,346,185)	(1,346,185)
Rent	29,766	29,766	7,495	(22,271)
Lease Revenue	-	-	26,612	26,612
Sale of Property	700	700	725	25
Profit on Tax Deed Sales	68,000	68,000	5,185	(62,815)
Other	358,729	358,729	413,216	54,487
Total Revenues	35,435,307	35,465,307	35,188,093	(277,214)
EXPENDITURES				
General Government	11,317,107	10,683,165	10,463,351	219,814
Public Safety	9,738,889	9,738,889	10,488,481	(749,592)
Public Works	11,283,839	11,283,839	11,276,782	7,057
Health and Human Services	1,790,798	1,790,798	1,560,033	230,765
Culture, Recreation, and Education	1,593,964	1,593,964	1,334,495	259,469
Conservation and Development	2,648,615	4,177,489	3,872,828	304,661
Debt Service	2,300	2,300	47,310	(45,010)
Total Expenditures	38,375,512	39,270,444	39,043,280	227,164
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,940,205)	(3,805,137)	(3,855,187)	(50,050)
OTHER FINANCING SOURCES (USES)				
Lease Proceeds	-	-	6,518	6,518
Transfers In	3,075,227	3,075,227	3,264,123	188,896
Transfers Out	-	(84,000)	(855,476)	(771,476)
Total Other Financing Sources (Uses)	3,075,227	2,991,227	2,415,165	(576,062)
NET CHANGE IN FUND BALANCE	135,022	(813,910)	(1,440,022)	(626,112)
Fund Balance - Beginning of Year, January 1	23,739,363	23,739,363	23,739,363	-
FUND BALANCE - END OF YEAR	<u>\$ 23,874,385</u>	<u>\$ 22,925,453</u>	<u>\$ 22,299,341</u>	<u>\$ (626,112)</u>

See accompanying Notes to Required Supplementary Information.

SCHEDULE 2

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – HUMAN SERVICES FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,200,035	\$ 2,200,035	\$ 2,200,035	\$ -
Intergovernmental	4,626,254	4,626,254	5,898,585	1,272,331
Public Charges for Services	254,490	254,490	356,445	101,955
Miscellaneous:				
Increase (Decrease) in Investment Value	-	-	2	2
Total Revenues	7,080,779	7,080,779	8,455,067	1,374,288
EXPENDITURES				
Health and Human Services	7,110,900	7,110,900	8,245,757	(1,134,857)
Debt Service	551	551	8,338	(7,787)
Total Expenditures	7,111,451	7,111,451	8,254,095	(1,142,644)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,672)	(30,672)	200,972	231,644
OTHER FINANCING SOURCES USES				
Transfers In	-	-	465,000	465,000
Transfers Out	-	-	(637,572)	(637,572)
Total Other Financing Sources (Uses)	-	-	(172,572)	(172,572)
NET CHANGE IN FUND BALANCE	(30,672)	(30,672)	28,400	59,072
Fund Balance - Beginning of Year	76,463	76,463	76,463	-
FUND BALANCE - END OF YEAR	<u>\$ 45,791</u>	<u>\$ 45,791</u>	<u>\$ 104,863</u>	<u>\$ 59,072</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Required Supplementary Information.

SCHEDULE 3

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – COUNTY SALES TAX FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,221,526	\$ 6,221,526	\$ 8,304,899	\$ 2,083,373
Miscellaneous:				
Interest	15,500	15,500	126,308	110,808
Total Revenues	6,237,026	6,237,026	8,431,207	2,194,181
EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	6,237,026	6,237,026	8,431,207	2,194,181
OTHER FINANCING USES				
Transfers In	-	-	223,980	(223,980)
Transfers Out	(6,581,027)	(6,581,027)	(6,581,027)	-
Total Other Financing Sources (Uses)	(6,581,027)	(6,581,027)	(6,357,047)	(223,980)
NET CHANGE IN FUND BALANCE	(344,001)	(344,001)	2,074,160	1,970,201
Fund Balance - Beginning of Year	11,936,498	11,936,498	11,936,498	-
FUND BALANCE - END OF YEAR	<u>\$ 11,592,497</u>	<u>\$ 11,592,497</u>	<u>\$ 14,010,658</u>	<u>\$ 1,970,201</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Required Supplementary Information.

SCHEDULE 4

**CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – WRRWC FUND
YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 340,601	\$ 340,601	\$ 340,601	\$ -
Intergovernmental	15,116,696	15,116,696	21,626,880	6,510,184
Public Charges for Services	956,535	956,535	315,642	(640,893)
Intergovernmental Charges for Services	545,886	545,886	715,741	169,855
Total Revenues	16,959,718	16,959,718	22,998,864	6,039,146
EXPENDITURES				
Health and Human Services	16,929,847	16,929,847	23,635,766	(6,705,919)
Debt Service	-	-	670	(670)
Total Expenditures	16,929,847	16,929,847	23,636,436	(6,706,589)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,871	29,871	(637,572)	(667,443)
OTHER FINANCING SOURCES				
Transfers In	-	-	637,572	637,572
NET CHANGE IN FUND BALANCE	29,871	29,871	-	(29,871)
Fund Balance - Beginning of Year	-	-	-	-
FUND BALANCE - END OF YEAR	<u>\$ 29,871</u>	<u>\$ 29,871</u>	<u>\$ -</u>	<u>\$ (29,871)</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Required Supplementary Information.

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS
(SHOWN PROSPECTIVELY FROM IMPLEMENTATION)

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	\$ 132,690	\$ 132,690	\$ 122,426	\$ 159,730	\$ 177,294
Interest	50,270	53,382	62,551	46,843	42,933
Changes of Benefit Terms	-	-	-	-	(1,497,063)
Differences Between Expected and Actual Experience	-	-	(173,771)	-	82,751
Changes of Assumptions or Other Input	-	(57,039)	201,511	70,555	(224,474)
Benefit Payments	(106,434)	(81,610)	(89,058)	(94,477)	(67,824)
Net Change in Total OPEB Liability	76,526	47,423	123,659	182,651	(1,486,383)
Total OPEB Liability - Beginning	1,423,147	1,499,673	1,547,096	1,670,755	1,853,406
Total OPEB Liability - Ending	<u>\$ 1,499,673</u>	<u>\$ 1,547,096</u>	<u>\$ 1,670,755</u>	<u>\$ 1,853,406</u>	<u>\$ 367,023</u>
Covered Employee Payroll	\$ 18,462,997	\$ 18,462,997	\$ 20,012,887	\$ 20,012,887	\$ 20,428,332
County's Total OPEB Liability as a Percentage of Covered Employee Payroll	8.12%	8.38%	8.35%	9.26%	1.80%

The County does not accumulate assets in a trust that meets the criteria of GASBS No 75.

See accompanying Notes to Required Supplementary Information.

(75)

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF WISCONSIN RETIREMENT
SYSTEM NET PENSION LIABILITY (ASSET)
LAST TEN FISCAL YEARS
(SHOWN PROSPECTIVELY FROM IMPLEMENTATION)

Plan Measurement Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2021	0.13573311%	\$ (10,940,338)	\$ 21,426,545	51.06%	106.02%
12/31/2020	0.13639147%	(8,515,108)	21,549,698	39.51%	105.26%
12/31/2019	0.13520093%	(4,359,495)	20,415,872	21.35%	102.96%
12/31/2018	0.13455690%	4,787,112	19,644,636	24.37%	96.45%
12/31/2017	0.13358218%	(3,966,213)	18,896,896	20.99%	102.93%
12/31/2016	0.13390376%	1,103,687	18,476,595	5.97%	99.12%
12/31/2015	0.13404332%	2,178,178	18,109,202	12.03%	98.20%
12/31/2014	0.13646909%	(3,352,054)	18,214,274	18.40%	102.74%

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Required Supplementary Information.

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF CONTRIBUTIONS TO WISCONSIN RETIREMENT SYSTEM PENSION PLAN
LAST TEN FISCAL YEARS
(SHOWN PROSPECTIVELY FROM IMPLEMENTATION)

County Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2022	\$ 1,573,895	\$ (1,573,895)	\$ -	\$ 22,256,257	7.07%
12/31/2021	1,556,645	(1,556,645)	-	21,426,545	7.27%
12/31/2020	1,558,422	(1,558,422)	-	21,549,698	7.23%
12/31/2019	1,418,942	(1,418,942)	-	20,415,872	6.95%
12/31/2018	1,395,010	(1,395,010)	-	19,644,637	7.10%
12/31/2017	1,358,750	(1,358,750)	-	18,896,897	7.19%
12/31/2016	1,271,761	(1,271,761)	-	18,476,595	6.88%
12/31/2015	1,280,680	(1,280,680)	-	18,109,202	7.07%

Changes of Benefit Terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

See accompanying Notes to Required Supplementary Information.

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
WISCONSIN LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN
LAST TEN FISCAL YEARS
(SHOWN PROSPECTIVELY FROM IMPLEMENTATION)

OPEB Fiscal Year End Date (Measurement Date)	County's Proportion of the Net OPEB Liability (Asset)	County's Proportionate Share of the Net OPEB Liability (Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/2021	0.35767000%	\$ 2,113,962	\$ 18,721,000	11.29 %	29.57 %
12/31/2020	0.33831000%	1,862,165	18,143,000	10.26	31.36
12/31/2019	0.33558300%	1,428,978	17,229,000	8.29	37.58
12/31/2018	0.34653300%	894,172	16,873,000	5.30	48.69
12/31/2017	0.34807200%	1,047,202	14,637,423	7.15	44.81

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

See accompanying Notes to Required Supplementary Information.

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF COUNTY'S CONTRIBUTIONS TO WISCONSIN
LOCAL RETIREE LIFE INSURANCE FUND OPEB PLAN
LAST TEN FISCAL YEARS
(SHOWN PROSPECTIVELY FROM IMPLEMENTATION)

County's Fiscal Year End Date	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2022	\$ 7,152	\$ (7,152)	\$ -	\$ 18,721,000	0.04 %
12/31/2021	7,171	(7,171)	-	18,143,000	0.04 %
12/31/2020	6,773	(6,773)	-	17,669,900	0.04 %
12/31/2019	6,604	(6,604)	-	17,229,000	0.04 %
12/31/2018	6,710	(6,710)	-	16,873,000	0.04 %

Changes of Benefit Terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes of Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

See accompanying Notes to Required Supplementary Information.

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022**

GASB Statement No. 34 requires the presentation of budgetary comparison schedules for the general fund and for each major special revenue fund. Budgetary information for the general fund, human services fund, county sales tax fund, and WRRWC fund is derived from the County's annual operating budget. The CDBG grant program is administered by the housing authority and is not included in the County's annual budget. Accordingly, a budgetary comparison schedule has not been presented for the CDBG grant fund. The County did not adopt a formal budget for the American Rescue Plan Act fund.

The County's annual operating budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes and on a basis consistent with generally accepted accounting principles. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. The County's legal budget is adopted at the major function level in the general fund (i.e., general government) and at the fund level in all other funds. The County exercises budgetary expenditure control at the department level.

Budget amounts in the financial statements include both original adopted budget and the final budget. Changes to the budget during the year, if any, generally include amendments authorized by the governing body, additions of approved carryover amounts and appropriations of revenues and other sources for specified expenditures/uses. Appropriated budget amounts in the general fund lapse at the end of the year unless specifically carried over for financing subsequent year expenditures.

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CHIPPEWA COUNTY, WISCONSIN
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds				
	Public Health	Shelter Care	Dog Licenses	Aging and Disability Resource Center	Land Management
ASSETS					
Treasurer's Cash and Investments	\$ -	\$ 25,712	\$ 45,879	\$ 184,307	\$ 354,424
Departmental Cash and Investments	-	-	-	690	-
Taxes Receivable	135,835	-	-	34,196	-
Accounts Receivable	23,674	-	1,645	24,262	-
Installment Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 478,235	\$ 25,712	\$ 47,524	\$ 712,600	\$ 354,424
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Vouchers Payable	\$ 10,550	-	\$ 45,524	\$ 42,668	\$ 4,424
Due to Other Governmental Units	-	-	1,101	-	-
Due to Other Funds	125,280	-	-	-	-
Unearned Revenues	6,570	-	-	85,736	-
Total Liabilities	142,400	-	46,625	128,404	4,424
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	135,835	-	-	34,196	-
Unavailable Revenue - Long-Term Receivables	-	-	-	-	-
Total Deferred Inflows of Resources	135,835	-	-	34,196	-
FUND BALANCES					
Restricted	200,000	25,712	-	-	-
Committed	-	-	899	550,000	350,000
Total Fund Balances	200,000	25,712	899	550,000	350,000
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 478,235	\$ 25,712	\$ 47,524	\$ 712,600	\$ 354,424

(81)

CHIPPEWA COUNTY, WISCONSIN
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2022

	Special Revenue Funds (Continued)			Capital Projects Funds			Total Nonmajor Governmental Funds
	Jail Assessment Fees	Opioid Settlement	Economic Development	Total Special Revenue Funds	2022 Capital Projects Fund	2020 Capital Projects Fund	Total Capital Projects Funds
ASSETS							
Treasurer's Cash and Investments	\$ 19,068	\$ 330,610	\$ 649,256	\$ 1,609,256	\$ 3,026,266	\$ -	\$ 4,635,522
Departmental Cash and Investments	-	-	-	690	-	-	690
Taxes Receivable	-	-	-	170,031	-	-	170,031
Accounts Receivable	3,800	-	-	53,381	-	-	53,381
Installment Loans Receivable	-	-	5,566	5,566	-	-	5,566
Prepaid Items	-	-	-	-	-	-	-
Total Assets	\$ 22,868	\$ 330,610	\$ 654,822	\$ 2,626,795	\$ 3,026,266	\$ -	\$ 5,653,061
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	\$ -	\$ -	\$ -	\$ 103,166	\$ -	\$ -	\$ 103,166
Due to Other Governmental Units	-	-	-	1,101	-	-	1,101
Due to Other Funds	-	-	-	125,280	-	-	125,280
Unearned Revenues	-	-	-	92,306	-	-	92,306
Total Liabilities	-	-	-	321,853	-	-	321,853
DEFERRED INFLOWS OF RESOURCES							
Subsequent Year's Property Taxes	-	-	-	170,031	-	-	170,031
Unavailable Revenue - Long-Term Receivables	-	-	5,566	5,566	-	-	5,566
Total Deferred Inflows of Resources	-	-	5,566	175,597	-	-	175,597
FUND BALANCES							
Restricted	22,868	330,610	-	579,190	3,026,266	-	3,605,456
Committed	-	-	649,256	1,550,155	-	-	1,550,155
Total Fund Balances	22,868	330,610	649,256	2,129,345	3,026,266	-	5,155,611
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 22,868	\$ 330,610	\$ 654,822	\$ 2,626,795	\$ 3,026,266	\$ -	\$ 5,653,061

**CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022**

	Special Revenue Funds				
	Public Health	Shelter Care	Dog Licenses	Aging and Disability Resource Center	Land Management
REVENUES					
Taxes	\$ 144,808	\$ -	\$ -	\$ 35,047	\$ -
Intergovernmental	1,469,683	-	-	1,491,816	61,000
Licenses and Permits	228,125	-	46,962	-	-
Jail Assessment Fees	-	-	-	-	-
Public Charges for Services	178,953	-	-	152,193	87,360
Interest	-	-	-	1	-
Other	314	-	-	96,325	-
Total Revenues	2,021,883	-	46,962	1,775,382	148,360
EXPENDITURES					
Public Safety	-	-	-	-	-
Health and Human Services	1,922,002	-	46,962	1,737,724	-
Total Expenditures	1,922,002	-	46,962	1,737,724	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	99,881	-	-	37,658	148,360
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Transfers Out:					
General Fund	(99,881)	-	-	(37,658)	(98,639)
Highway Department Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	(99,881)	-	-	(37,658)	(98,639)
NET CHANGE IN FUND BALANCES	-	-	-	-	49,721
Fund Balances - Beginning of Year	200,000	25,712	899	550,000	300,279
FUND BALANCES - END OF YEAR	\$ 200,000	\$ 25,712	\$ 899	\$ 550,000	\$ 350,000

**CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022**

	Special Revenue Funds (Continued)			Capital Projects Funds			Total Nonmajor Governmental Funds
	Jail Assessment Fees	Opioid Settlement	Economic Development	2022 Capital Projects Fund	2020 Capital Projects Fund	Total Capital Projects Funds	
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,855
Intergovernmental	-	-	-	-	-	-	3,022,499
Licenses and Permits	-	-	-	-	-	-	275,087
Jail Assessment Fees	52,024	-	-	-	-	-	52,024
Public Charges for Services	-	-	-	-	-	-	418,506
Interest	-	1,750	162	26,266	11,722	37,988	39,901
Other	-	328,860	9,782	-	-	-	435,281
Total Revenues	52,024	330,610	9,944	26,266	11,722	37,988	4,423,153
EXPENDITURES							
Public Safety	70,247	-	-	-	-	-	70,247
Health and Human Services	-	-	-	-	-	-	3,706,688
Total Expenditures	70,247	-	-	-	-	-	3,776,935
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,223)	330,610	9,944	26,266	11,722	37,988	646,218
OTHER FINANCING SOURCES (USES)							
Long-Term Debt Issued	-	-	-	3,000,000	-	3,000,000	3,000,000
Transfers Out:							
General Fund	-	-	-	-	-	-	(236,178)
Highway Department Fund	-	-	-	-	(1,314,155)	(1,314,155)	(1,314,155)
Total Other Financing Sources (Uses)	-	-	-	3,000,000	(1,314,155)	1,685,845	1,449,667
NET CHANGE IN FUND BALANCES	(18,223)	330,610	9,944	3,026,266	(1,302,433)	1,723,833	2,095,885
Fund Balances - Beginning of Year	41,091	-	639,312	-	1,302,433	1,302,433	3,059,726
FUND BALANCES - END OF YEAR	\$ 22,868	\$ 330,610	\$ 649,256	\$ 3,026,266	\$ -	\$ 3,026,266	\$ 5,155,611

SCHEDULE B-1

CHIPPEWA COUNTY, WISCONSIN
DETAILED BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2022
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2021)

	2022	2021
ASSETS		
Treasurer's Cash and Investments	14,761,378	22,683,398
Departmental Cash	118,852	127,242
Taxes Receivable:		
Current Taxes Receivable	18,189,548	17,918,220
Delinquent Taxes Receivable	949,206	988,984
Tax Deeds Owned by County	-	37
Accounts Receivable	200,870	296,432
Lease Receivable	228,093	-
Due from Other Governments	990,330	588,997
Due from Other Funds:		
WRRWC Fund	5,755,416	463,064
Self-Funded Liability Insurance Fund	127,836	-
Human Services Fund	832,601	-
CDBG Grant Fund	30,000	30,000
Public Health Fund	125,280	133,365
Prepaid Items	386,307	196,188
	<u>42,695,717</u>	<u>43,425,927</u>
Total Assets	<u>\$ 42,695,717</u>	<u>\$ 43,425,927</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Vouchers and Accounts Payable	\$ 868,049	\$ 722,260
Payroll Deductions	966,058	958,127
Unearned Revenues	150,169	87,957
Total Liabilities	<u>1,984,276</u>	<u>1,768,344</u>
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	18,189,548	17,918,220
Leases	222,552	-
Total Deferred Inflows of Resources	<u>18,412,100</u>	<u>17,918,220</u>
FUND BALANCE		
Nonspendable:		
Delinquent Taxes	949,206	989,021
Prepaid Items	386,307	196,188
Assigned	8,472,451	9,724,777
Unassigned	12,491,377	12,829,377
Total Fund Balance	<u>22,299,341</u>	<u>23,739,363</u>
	<u>\$ 42,695,717</u>	<u>\$ 43,425,927</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 42,695,717</u>	<u>\$ 43,425,927</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	
	Final		Positive	2021
	Budget	Actual	(Negative)	Actual
REVENUES:				
Taxes:				
General Property Taxes	\$ 17,843,220	\$ 17,843,220	\$ -	\$ 17,416,017
Payment in Lieu of Taxes	28,000	31,715	3,715	31,629
Forest Crop Taxes	25,000	34,698	9,698	32,731
Sales Taxes	140	153	13	165
Vehicle Registration Fees	515	515	-	1,205
Real Estate Transfer Fees - County Share	183,479	257,685	74,206	294,600
Interest on Taxes	210,000	231,573	21,573	237,041
Agricultural Land Conversion Penalty	5,000	12,628	7,628	3,215
Total Taxes	18,295,354	18,412,187	116,833	18,016,603
Intergovernmental:				
Shared Taxes from State	2,705,501	2,705,836	335	2,703,443
Tax Exempt Computer Aid	105,886	106,265	379	105,886
Election Aids	-	-	-	47,700
Guardian Ad Litem	73,000	87,787	14,787	81,587
Victim/Witness Program	76,853	92,604	15,751	88,343
Court Grant	222,359	226,229	3,870	223,713
Criminal Justice Coordinator	239,327	267,917	28,590	426,618
Drug Abuse Program	6,625	9,132	2,507	4,316
Covid Aid	-	-	-	2,743
Snowmobile Enforcement Patrol	18,170	13,189	(4,981)	15,010
Responsible Unit Grant	111,465	111,465	-	111,465
Recycling Grant	108,979	108,430	(549)	108,979
Clean Sweep Grant	11,500	9,600	(1,900)	9,899
Water Safety Patrol	26,043	27,105	1,062	29,689
All Terrain Vehicle Patrol	16,793	27,478	10,685	23,669
SARA Program	17,500	14,617	(2,883)	19,816
Emergency Government - Special Grants	10,000	133	(9,867)	25,250
County Jail State Aids	-	26,369	26,369	-
Courthouse Energy Efficiency	-	2,000	2,000	66,086
Targeted Runoff Management Grants	-	927,794	927,794	-
Conservation Reserve Enhancement Program	500	1,610	1,110	-
District Attorney	30,535	78,148	47,613	33,353
SARA HAZMAT Equipment Grant	10,000	8,508	(1,492)	7,530
Lake Protection Grant	580,738	13,293	(567,445)	17,540
Police Training	19,405	13,558	(5,847)	10,922
Sheriff Department Grants	27,500	23,906	(3,594)	-

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	2021
	Final Budget	Actual	Positive (Negative)	Actual
REVENUES (CONTINUED)				
Intergovernmental: (Continued)				
County Trunk Highways	\$ 1,940,483	\$ 1,940,483	\$ -	\$ 1,891,664
Federal Aid Secondary Projects	4,424,399	4,424,399	-	233,948
Local Road Improvement Program	7,193	7,193	-	7,193
Child Support	778,149	762,114	(16,035)	763,979
Veterans Service Officer	12,650	12,650	-	11,500
Snowmobile Trail Advances	341,772	147,194	(194,578)	120,247
All Terrain Vehicle Trails	21,342	20,669	(673)	30,085
Wildlife Habitat Management	1,630	1,621	(9)	1,619
Forest Administration	50,000	49,750	(250)	54,606
Forest Roads	6,423	6,360	(63)	6,351
State Aid - SWRM	407,000	626,964	219,964	282,612
County Forest Trails	152,806	1,851	(150,955)	2,806
Wildlife Damage Abatement	28,263	25,473	(2,790)	26,848
Other Federal Grants	-	50,000	50,000	-
Emergency Government	53,000	61,813	8,813	73,030
Total Intergovernmental	12,643,789	13,041,512	397,723	7,670,045
Licenses and Permits:				
Large Assembly Licenses	1,000	1,000	-	-
Marriage License Fees	18,000	18,085	85	17,725
Marriage License Fees for Social Services	8,000	7,660	(340)	7,500
Conservation License Fees	350	185	(165)	205
Environmental Impact Fees	3,756	3,756	-	3,906
Zoning Permits	206,968	211,378	4,410	240,721
Building Inspection Fees	147,881	174,239	26,358	215,896
Gravel Pit Permits	285,265	315,103	29,838	284,675
Occupational Driver's Licenses	500	60	(440)	80
Total Licenses and Permits	671,720	731,466	59,746	770,708
Fines and Forfeits:				
County Ordinance Forfeitures	98,000	76,801	(21,199)	77,532
County Share of State Fines and Forfeitures	80,000	108,233	28,233	84,679
Total Fines and Forfeits	178,000	185,034	7,034	162,211

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	
	Final		Positive	2021
	Budget	Actual	(Negative)	Actual
REVENUES (CONTINUED)				
Public Charges for Services:				
County Clerk Fees	\$ 13,000	\$ 12,929	\$ (71)	\$ 12,633
Treasurer Fees	3,200	4,555	1,355	4,911
Employee Health Premium Revenue	-	37,017	37,017	567,884
Register of Deeds Fees	328,000	346,538	18,538	431,312
Uniform Address Fees	5,698	7,385	1,687	20,615
Surveyor Fees	5,000	693	(4,307)	951
Sign Replacement Revenues	5,775	7,882	2,107	1,295
Passport Revenues	72,000	69,104	(2,896)	42,606
Circuit Court Fees and Costs	210,000	226,005	16,005	223,881
Criminal Justice Coordinator	30,000	37,119	7,119	22,695
Mediation Fees	7,100	5,875	(1,225)	7,035
Bond Forfeiture Revenues	8,500	11,981	3,481	11,030
Attorney Fee Reimbursements	35,000	41,714	6,714	36,897
Register in Probate Fees	16,000	29,864	13,864	24,671
Guardian Ad Litem Revenue	70,100	60,999	(9,101)	66,427
Guardianship Revenue	9,450	6,034	(3,416)	8,883
Probate Attorney Fees	1,300	169	(1,131)	397
Youth Court Program Fees	250	190	(60)	190
Restitution Surcharge Fees	27,000	31,213	4,213	36,199
Ignition Interlock Surcharge Fees	6,100	6,397	297	5,631
Chapter 51/55 Legal Fees	400	23	(377)	7
Prosecution Revenues	800	520	(280)	900
Sale of Maps and Plats	1,250	6,321	5,071	12,901
Sheriff Fees	163,435	176,649	13,214	159,066
Reserve Officers Revenues	134,000	163,277	29,277	134,791
Board of Prisoners - Huber	223,920	184,941	(38,979)	162,678
Jail Revenues	47,840	36,052	(11,788)	48,546
Jail Canteen Fund	124,010	114,496	(9,514)	123,071
Electronic Monitoring Revenue	65,700	33,811	(31,889)	38,024
Range Usage Fees	15,590	-	(15,590)	8,898
DNA Testing Fee	2,400	-	(2,400)	100
Coroner Fees	56,415	64,785	8,370	62,125
All Terrain Vehicle Class Fees	450	420	(30)	200
Water Patrol Class Fees	450	420	(30)	-
Snowmobile Training Class Fees	250	950	700	200
Health Clinic Revenue	42,950	31,375	(11,575)	26,757
Home Nursing Revenue	-	-	-	23,397
Child Support Collections	15,500	15,310	(190)	14,936
County Parks Revenue	230,000	224,872	(5,128)	237,731

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	2021
	Final	Actual	Positive	Actual
	Budget		(Negative)	
REVENUES (CONTINUED)				
Public Charges for Services: (Continued)				
Trail Fee Revenues	\$ 15,000	\$ 13,654	\$ (1,346)	\$ 16,156
Tree Planter Rental Fees	1,000	750	(250)	1,372
University Extension Revenue	6,140	37,907	31,767	23,258
CREP Revenue	1,500	-	(1,500)	-
Land Conservation - Engineering Services	10,000	6,600	(3,400)	12,735
Land Conservation - Technical Services	35,000	30,965	(4,035)	19,810
Land Conservation - Municipal Service Fee	18,250	18,250	-	5,850
Plan Review Fees	16,500	30,530	14,030	17,575
District Attorney Revenues	10,500	15,156	4,656	14,914
County Forest Revenues	422,786	907,232	484,446	583,866
Solid Waste Tire Facility	30,000	24,077	(5,923)	26,218
Community Well Water Fee	31,041	10,028	(21,013)	42,450
Recycling Revenues	10,269	10,269	-	10,019
Total Public Charges for Services	2,586,819	3,103,411	516,592	3,354,694
Intergovernmental Charges for Services:				
Board of Prisoners from Other Governments	214,525	100,221	(114,304)	217,124
Information System Revenues	57,905	65,552	7,647	70,423
Elections	10,000	28,197	18,197	30,654
Total Intergovernmental Charges for Services	282,430	193,970	(88,460)	318,201
Miscellaneous:				
Investment Income	350,000	413,465	63,465	156,552
Increase (Decrease) in Fair Value of Investments	-	(1,346,185)	(1,346,185)	(396,503)
Rent of County Offices and Buildings	-	7,495	7,495	-
Radio Tower Lease Revenue	29,766	-	(29,766)	27,282
Copy Machine/Offset Revenue	9,600	7,018	(2,582)	6,024
Sale of County Property	500	325	(175)	819
Sale of Sheriff Property	200	400	200	-
Profit on Tax Deed Sales	68,000	5,185	(62,815)	1,200
Insurance Recoveries	20,000	24,154	4,154	-
Insurance Dividends	100,000	93,031	(6,969)	88,944
Youth Court Program Donations	6,000	5,022	(978)	5,082
Land Conservation Private Grants and Donations	80,660	18,708	(61,952)	59,097
Sheriff Donations	2,500	75,218	72,718	1,825
Sundry Departmental Revenues	5,350	20,240	14,890	10,861
Land Conservation Revenue	9,500	17,987	8,487	17,899
Maintenance Miscellaneous Revenue	50,019	50,855	836	97,361
Emergency Government Miscellaneous Revenue	-	250	250	250
Forest and Parks Miscellaneous Revenue	100	215	115	270
Lease Revenue	-	26,612	26,612	-
Other Miscellaneous Revenues	75,000	100,518	25,518	104,100
Total Miscellaneous	807,195	(479,487)	(1,286,682)	181,063
Total Revenues	35,465,307	35,188,093	(277,214)	30,473,525

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance - Positive (Negative)	2021 Actual
	Final Budget	Actual		
EXPENDITURES				
General Government:				
County Board	\$ 181,680	\$ 153,922	\$ 27,758	\$ 169,372
Circuit Court	2,061,558	2,155,770	(94,212)	2,082,563
Mediation Program	25,500	25,500	-	25,500
Register in Probate	223,327	206,671	16,656	200,581
Youth Court Program	6,250	2,706	3,544	2,052
Family Court Commissioner	26,280	24,108	2,172	29,239
Coroner	162,680	194,019	(31,339)	141,570
County Clerk	253,951	254,956	(1,005)	242,734
County Administrator	343,647	342,158	1,489	300,564
Elections	48,098	88,488	(40,390)	93,197
Personnel	358,923	418,893	(59,970)	306,855
Information Systems	942,474	891,435	51,039	831,320
Copy Machine/Offset	9,600	25,365	(15,765)	10,186
Finance	371,968	341,072	30,896	317,482
Personal Property Chargeback Expenses	500	233	267	12
Assessments	425	-	425	-
County Treasurer	414,645	377,894	36,751	394,079
Independent Auditing	29,061	29,584	(523)	33,110
Special Accounting	8,000	7,750	250	7,750
District Attorney	536,448	586,644	(50,196)	513,835
Crime Victim/Witness Program	262,003	257,488	4,515	249,993
Corporate Counsel	373,826	384,928	(11,102)	334,099
Register of Deeds	380,746	376,304	4,442	383,621
Register of Deeds Carryover	45,702	-	45,702	83,339
Land Records Program Local	300,381	230,658	69,723	460,763
Tax Deed Expense	62,000	-	62,000	2,050
Courthouse	1,418,942	1,722,281	(303,339)	1,795,398
Courthouse Upgrades	785,000	404,712	380,288	-
Radio Towers	72,365	42,127	30,238	40,070
Facilities Improvements	-	117,823	(117,823)	-
Security Plan	-	77,961	(77,961)	470,906

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	
	Final		Positive	2021
	Budget	Actual	(Negative)	Actual
EXPENDITURES (CONTINUED)				
General Government: (Continued)				
Property and Liability Insurance	\$ 361,400	\$ 410,482	\$ (49,082)	\$ 338,568
Health Program Expenses	78,000	51,828	26,172	670,205
Maps and Plat Books	1,250	-	1,250	10,192
Sundry Department Expenses	3,800	159	3,641	932
Contingency	175,000	-	175,000	-
Computer Outlay	357,735	259,432	98,303	123,591
Total General Government	10,683,165	10,463,351	219,814	10,665,728
Public Safety:				
Sheriff	951,334	989,641	(38,307)	854,080
Investigations	668,016	669,119	(1,103)	656,235
Patrol	2,432,101	2,511,654	(79,553)	2,364,141
Sheriff's Department Training and Equipment	114,405	744,608	(630,203)	1,055,977
Reserve Officers	134,000	160,597	(26,597)	130,932
Snowmobile Patrol	21,125	41,205	(20,080)	23,421
Rifle Range	17,365	3,240	14,125	15,679
Water Safety Patrol	32,389	33,735	(1,346)	31,374
All Terrain Vehicle Trail Patrol	23,390	28,196	(4,806)	34,796
Police Radio	48,814	7,313	41,501	37,947
Fire Suppression	5,000	2,603	2,397	244
Building Inspection Fund	141,881	102,138	39,743	108,190
Emergency Government	134,421	117,828	16,593	144,934
SARA Program (Hazardous Materials)	44,857	34,858	9,999	37,937
Special Grants - Emergency Government	10,000	133	9,867	25,250
County Jail	3,414,457	3,423,074	(8,617)	3,246,371
Jail Canteen Fund	124,010	113,063	10,947	110,301
Telecommunications	1,306,104	1,402,090	(95,986)	1,311,043
Uniform Addressing	115,220	103,386	11,834	78,979
Total Public Safety	9,738,889	10,488,481	(749,592)	10,267,831

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	
	Final		Positive	2021
	Budget	Actual	(Negative)	Actual
EXPENDITURES (CONTINUED)				
Public Works:				
County Trunk Highway System (see Schedule E-4)	\$ 10,846,238	\$ 10,846,238	\$ -	\$ 6,497,749
Recycling	306,027	298,970	7,057	284,019
Airport	131,574	131,574	-	131,574
Total Public Works	11,283,839	11,276,782	7,057	6,913,342
Health and Human Services:				
Public Health Nurse	667,329	508,227	159,102	201,777
Home Nursing Program	-	1,522	(1,522)	-
Health Clinics	33,000	18,548	14,452	27,430
Child Support	862,189	817,689	44,500	799,337
Veterans' Service Officer	219,493	210,221	9,272	211,729
Veterans' Relief	8,137	3,181	4,956	3,361
Care of Veterans' Graves	650	645	5	-
Total Health and Human Services	1,790,798	1,560,033	230,765	1,243,634
Culture, Recreation, and Education:				
Grants to Public Libraries	902,109	902,109	-	786,289
Snowmobile Trails	341,772	147,194	194,578	120,247
All Terrain Vehicle Trails	21,342	20,669	673	30,390
University Extension	239,924	172,789	67,135	197,808
Old Abe Trail	15,000	1,025	13,975	3,234
Hickory Ridge/River Road Trail	-	1,923	(1,923)	-
Extension Education Programs	73,817	88,786	(14,969)	68,656
Total Culture, Recreation, and Education	1,593,964	1,334,495	259,469	1,206,624
Conservation and Development:				
County Forestry Department	362,115	307,516	54,599	228,742
County Parks	558,950	544,201	14,749	476,525
Forest Roads	20,000	28,420	(8,420)	7,082
State Forestry Fund	50,000	49,750	250	54,606
Comprehensive Planning Project	35,000	-	35,000	15,469
Land Conservation Stewardship	100,000	50,000	50,000	-
Conservation Committee	700	639	61	-
Land Conservation	416,338	308,211	108,127	350,601
Lake Protection Grant	15,000	33,659	(18,659)	13,558
SWRM Grant Expenditures	458,000	549,720	(91,720)	262,747
Targeted Runoff Management	-	940,846	(940,846)	-
Stormwater Planning Grant	52,250	39,089	13,161	22,284
Special Conservation Projects	323,577	34,064	289,513	86,473
Wildlife Habitat Management	1,630	-	1,630	2,806
Wildlife Damage - Abatement Project	28,263	-	28,263	26,848
TMDL - Little Lake Wissota	646,398	18,708	627,690	63,079

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022		Variance -	2021
	Final Budget	Actual	Positive (Negative)	Actual
EXPENDITURES (CONTINUED)				
Conservation and Development: (Continued)				
Gravel Pits	\$ 289,765	\$ 202,108	\$ 87,657	\$ 245,487
Conservation Reserve Enhancement Program	4,000	1,610	2,390	-
Housing Authority	1,150	824	326	769
Zoning	585,727	539,193	46,534	546,619
Economic Development	192,600	192,000	600	188,300
Environmental Impact Fee	3,756	-	3,756	-
Tourism Development	32,270	32,270	-	32,270
Total Conservation and Development	<u>4,177,489</u>	<u>3,872,828</u>	<u>304,661</u>	<u>2,624,265</u>
Debt Service:				
Lease Principal	2,300	44,214	(41,914)	-
Interest on Leases	-	3,096	(3,096)	-
Total Debt Service	<u>2,300</u>	<u>47,310</u>	<u>(45,010)</u>	<u>-</u>
Total Expenditures	<u>39,270,444</u>	<u>39,043,280</u>	<u>227,164</u>	<u>32,921,424</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,805,137)	(3,855,187)	(50,050)	(2,447,899)
OTHER FINANCING SOURCES (USES)				
Lease Proceeds	-	6,518	6,518	-
Transfers In:				
County Sales Tax Fund	2,924,227	2,852,227	(72,000)	2,504,441
Land Management Fund	151,000	98,639	(52,361)	315,431
ADRC Fund	-	37,658	37,658	81,974
Public Health Fund	-	99,881	99,881	154,228
Workers Compensation Fund	-	46,718	46,718	41,605
Health Insurance Fund	-	92,500	92,500	-
Liability Insurance Fund	-	36,500	36,500	-
Transfers Out:				
Human Services Fund	-	(465,000)	(465,000)	(400,000)
Public Health Fund	-	-	-	(1,852)
County Sales Tax Fund	-	(223,980)	(223,980)	(86,169)
Highway Department Fund	(84,000)	(160,496)	(76,496)	(233,907)
Farm Land Development Fund	-	-	-	(500,000)
Self-Funded Health Insurance Fund	-	-	-	(1,550,000)
Flexible Benefits Fund	-	(6,000)	(6,000)	(6,000)
Total Other Financing Sources (Uses)	<u>2,991,227</u>	<u>2,415,165</u>	<u>(576,062)</u>	<u>319,751</u>
NET CHANGE IN FUND BALANCE	(813,910)	(1,440,022)	(626,112)	(2,128,148)
Fund Balance - Beginning of Year	<u>23,739,363</u>	<u>23,739,363</u>	<u>-</u>	<u>25,867,511</u>
FUND BALANCE - END OF YEAR	<u>\$ 22,925,453</u>	<u>\$ 22,299,341</u>	<u>\$ (626,112)</u>	<u>\$ 23,739,363</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
DETAILED BALANCE SHEET SCHEDULE – DEBT SERVICE FUND
DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021)

	2018	2020	2022	Totals	
	Capital Projects Debt	Capital Projects Debt	Capital Projects Debt	2022	2021
ASSETS					
Treasurer's Cash and Investments	\$ 94,458	\$ 673,962	\$ 61,970	\$ 830,390	\$ 768,420
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Fund Balance	\$ 94,458	\$ 673,962	\$ 61,970	\$ 830,390	\$ 768,420
Restricted					

CHIPPEWA COUNTY, WISCONSIN
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	2018	2020	2022	Totals
	Capital Projects Debt	Capital Projects Debt	Capital Projects Debt	2022 2021
EXPENDITURES				
Principal Retirement	\$ 725,000	\$ 850,000	\$ -	\$ 1,575,000 \$ 1,545,000
Interest and Fiscal Charges	215,900	62,900	-	278,800 319,516
Total Expenditures	<u>940,900</u>	<u>912,900</u>	<u>-</u>	<u>1,853,800</u> <u>1,864,516</u>
OTHER FINANCING SOURCES (USES)				
Premium on Debt Issued	-	-	61,970	61,970 -
Transfer In from Sales Tax Fund	<u>940,900</u>	<u>912,900</u>	<u>-</u>	<u>1,853,800</u> <u>1,800,025</u>
Total Other Financing Sources (Uses)	<u>940,900</u>	<u>912,900</u>	<u>61,970</u>	<u>1,915,770</u> <u>1,800,025</u>
NET CHANGE IN FUND BALANCE	-	-	61,970	61,970 (64,491)
Fund Balance - Beginning of Year	<u>94,458</u>	<u>673,962</u>	<u>-</u>	<u>768,420</u> <u>832,911</u>
FUND BALANCE - END OF YEAR	<u>\$ 94,458</u>	<u>\$ 673,962</u>	<u>\$ 61,970</u>	<u>\$ 830,390</u> <u>\$ 768,420</u>

SCHEDULE D-1

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND
DECEMBER 31, 2022
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2021)

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets:		
Treasurer's Cash	\$ 3,755,989	\$ 2,971,638
Noncurrent Assets:		
Notes Receivable	1,677,584	2,103,426
Property Held for Resale:		
Land	430,703	430,703
Land Improvements	855,468	880,677
Capital Assets:		
Land	22,653	22,653
Total Noncurrent Assets	<u>2,986,408</u>	<u>3,437,459</u>
Total Assets	6,742,397	6,409,097
LIABILITIES		
Current Liabilities:		
Vouchers Payable	2,743	-
Special Deposits	4,589	4,589
Total Liabilities	<u>7,332</u>	<u>4,589</u>
NET POSITION		
Investment in Capital Assets	22,653	22,653
Unrestricted	<u>6,712,412</u>	<u>6,381,855</u>
Total Net Position	<u>\$ 6,735,065</u>	<u>\$ 6,404,508</u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE D-2

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022	2021
OPERATING REVENUES		
Gain on Sale of Property	\$ 371,702	\$ 827,535
Other Miscellaneous Revenues	1,305	-
Total Operating Revenues	<u>373,007</u>	<u>827,535</u>
OPERATING EXPENSES	<u>42,450</u>	<u>51,852</u>
OPERATING INCOME	330,557	775,683
TRANSFERS IN		
Transfer from General Fund	<u>-</u>	<u>500,000</u>
CHANGE IN NET POSITION	330,557	1,275,683
Net Position - Beginning of Year	<u>6,404,508</u>	<u>5,128,825</u>
NET POSITION - END OF YEAR	<u><u>\$ 6,735,065</u></u>	<u><u>\$ 6,404,508</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE D-3

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – FARM LAND DEVELOPMENT ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from the Sale of County Property and Deposits	\$ 822,753	\$ 429,487
Cash Received from Land Use	1,305	-
Cash Paid for Goods and Services	(39,707)	(51,852)
Net Cash Provided (Used) by Operating Activities	<u>784,351</u>	<u>377,635</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash Received from General Fund for Business Development Activities	<u>-</u>	<u>500,000</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	784,351	877,635
Cash and Cash Equivalents - Beginning of Year	<u>2,971,638</u>	<u>2,094,003</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 3,755,989</u></u>	<u><u>\$ 2,971,638</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	\$ 330,557	\$ 775,683
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Cost Basis of Land and Land Improvements Sold	25,209	407,265
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	425,842	(805,313)
Increase (Decrease) in Vouchers Payable	2,743	-
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 784,351</u></u>	<u><u>\$ 377,635</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION – INTERNAL SERVICE FUNDS
DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021)

	Highway Department	Self-Funded Workers Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals	
						2022	2021
ASSETS							
CURRENT ASSETS							
Treasurer's Cash and Investments	\$ 2,772,731	\$ 1,749,029	\$ 3,015,592	\$ -	\$ 150,380	\$ 7,687,732	\$ 6,898,871
Departmental Cash - Petty Cash	100	-	-	-	-	100	100
Cash and Investments Held by Fiscal Agent	-	-	3,500	250,584	-	254,084	242,733
Accounts Receivable	16,302	42,608	52,694	24,704	-	136,308	113,252
Due from Other Governmental Units	1,149,097	-	-	-	-	1,149,097	1,441,680
Other Assets - Materials and Supplies	3,689,734	-	-	-	-	3,689,734	3,024,250
Prepaid Items	16,494	-	-	-	-	16,494	-
Total Current Assets	7,644,458	1,791,637	3,071,786	275,288	150,380	12,933,549	11,720,886
RESTRICTED ASSETS							
Wisconsin Retirement System Net Pension Asset	1,939,065	-	-	-	-	1,939,065	1,555,556
NONCURRENT ASSETS							
Capital Assets:							
Not Being Depreciated	100,280	-	-	-	-	100,280	206,023
Being Depreciated	33,548,072	-	-	-	-	33,548,072	32,280,164
Accumulated Depreciation	(22,450,350)	-	-	-	-	(22,450,350)	(21,460,785)
Deposit with Public-Entity Risk Pool (WMMIC)	-	-	-	750,327	-	750,327	750,327
Total Noncurrent Assets	11,198,002	-	-	750,327	-	11,948,329	11,775,729
Total Assets	20,781,525	1,791,637	3,071,786	1,025,615	150,380	26,820,943	25,052,171
DEFERRED OUTFLOWS OF RESOURCES							
Wisconsin Retirement System Pension Related	3,775,136	-	-	-	-	3,775,136	2,574,312
County Other Postemployment Benefits Related	65,011	-	-	-	-	65,011	63,711
State Life Insurance Postemployment Benefits Related	134,164	-	-	-	-	134,164	157,345
Total Deferred Outflows of Resources	3,974,311	-	-	-	-	3,974,311	2,795,368

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION – INTERNAL SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals	
						2022	2021
LIABILITIES							
CURRENT LIABILITIES							
Accounts Payable	\$ 547,732	\$ 35,101	\$ -	\$ 796	\$ 58,825	\$ 642,454	\$ 304,630
Present Value of Unpaid Losses	-	894,939	270,740	869,758	-	2,035,437	1,807,994
Due to General Fund	-	-	-	127,836	-	127,836	103,082
Unearned Cost Pool Revenues	106,694	-	-	-	-	106,694	-
Highway Construction Advance Payment	859,489	-	-	-	-	859,489	853,389
Current Portion of Employee Leave Liability	392,814	-	-	-	-	392,814	387,912
Total Current Liabilities	1,906,729	930,040	270,740	998,390	58,825	4,164,724	3,457,007
LONG-TERM LIABILITIES							
(Net of Current Portion):							
Total Other Postemployment Benefits Liability	78,944	-	-	-	-	78,944	411,048
State Life Insurance Net Postemployment Benefits Liability	380,945	-	-	-	-	380,945	382,033
Estimated Employee Leave Liability	193,398	-	-	-	-	193,398	204,221
Total Long-Term Liabilities	653,287	-	-	-	-	653,287	997,302
Total Liabilities	2,560,016	930,040	270,740	998,390	58,825	4,818,011	4,454,309
DEFERRED INFLOWS OF RESOURCES							
Wisconsin Retirement System Pension Related	4,565,248	-	-	-	-	4,565,248	3,405,602
County Other Postemployment Benefits Related	75,197	-	-	-	-	75,197	38,830
State Life Insurance Postemployment Benefits Related	43,258	-	-	-	-	43,258	52,435
Total Deferred Inflows of Resources	4,683,703	-	-	-	-	4,683,703	3,496,867
NET POSITION							
Net Investment in Capital Assets	11,198,002	-	-	-	-	11,198,002	11,025,402
Restricted for Pension Plan	1,939,065	-	-	-	-	1,939,065	1,555,556
Unrestricted	4,375,050	861,597	2,801,046	27,225	91,555	8,156,473	7,315,405
Total Net Position	\$ 17,512,117	\$ 861,597	\$ 2,801,046	\$ 27,225	\$ 91,555	\$ 21,293,540	\$ 19,896,363

(100)

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals
						2022 2021
OPERATING REVENUES	\$ 15,480,972	\$ 947,260	\$ 7,283,187	\$ 288,016	\$ 318,001	\$ 24,317,436 \$ 13,489,376
OPERATING EXPENSES	19,948,455	1,047,590	5,863,145	293,009	316,397	27,468,596 16,718,676
OPERATING INCOME (LOSS)	(4,467,483)	(100,330)	1,420,042	(4,993)	1,604	(3,151,160) (3,229,300)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	-	8,645	27,231	4,197	-	40,073 3,855
Dividend Revenue	-	-	-	24,704	-	24,704 32,978
Disposition of Assets	22,004	-	-	-	-	22,004 18,440
Nonoperating Depreciation	(20,444)	-	-	-	-	(20,444) (20,444)
Total Nonoperating Revenues (Expenses)	1,560	8,645	27,231	28,901	-	66,337 34,829
INCOME (LOSS) BEFORE TRANSFERS	(4,465,923)	(91,685)	1,447,273	23,908	1,604	(3,084,823) (3,194,471)
TRANSFERS:						
Contributions from State	-	-	-	-	-	- 30,726
Transfers from General Fund	160,496	-	-	-	6,000	166,496 1,789,907
Transfer from American Rescue Plan Act Fund	1,302,067	-	-	-	-	1,302,067 -
Transfer from Sales Tax Fund	1,875,000	-	-	-	-	1,875,000 2,500,000
Transfer from Capital Projects Fund	1,314,155	-	-	-	-	1,314,155 1,700,000
Transfers to General Fund	-	(46,718)	(92,500)	(36,500)	-	(175,718) (41,605)
Total Transfers	4,651,718	(46,718)	(92,500)	(36,500)	6,000	4,482,000 5,979,028
CHANGE IN NET POSITION	185,795	(138,403)	1,354,773	(12,592)	7,604	1,397,177 2,784,557
Net Position - Beginning of Year	17,326,322	1,000,000	1,446,273	39,817	83,951	19,896,363 17,111,806
NET POSITION - END OF YEAR	\$ 17,512,117	\$ 861,597	\$ 2,801,046	\$ 27,225	\$ 91,555	\$ 21,293,540 \$ 19,896,363

(101)

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals	
						2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Received for Goods and Services:							
County/Departments	\$ 15,131,176	\$ 947,260	\$ 7,283,187	\$ 312,770	\$ -	\$ 23,674,393	\$ 11,560,001
Third Parties	702,869	-	-	-	-	702,869	1,678,342
Cash Received from Employees	-	-	-	-	318,001	318,001	349,951
Cash Payments for Goods and Services	(9,730,955)	(18,121)	(7,267)	(11,316)	(7,425)	(9,775,084)	(4,463,965)
Cash Payments for Employee Services	(9,800,954)	(95,657)	-	-	-	(9,896,611)	(9,422,499)
Cash Payments for Insurance Claims	-	(934,431)	(4,512,947)	(27,188)	(310,375)	(5,784,941)	(675,476)
Cash Payments for Insurance Premiums	-	(45,367)	(1,124,885)	(271,909)	-	(1,442,161)	(363,955)
Net Cash Provided (Used) by							
Operating Activities	(3,697,864)	(146,316)	1,638,088	2,357	201	(2,203,534)	(1,337,601)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfer from (to) General Fund	160,496	(46,718)	(92,500)	(36,500)	6,000	(9,222)	1,748,302
Transfer from American Rescue Plan Act Fund	1,302,067	-	-	-	-	1,302,067	-
Transfer from Sales Tax Fund	1,875,000	-	-	-	-	1,875,000	2,500,000
Transfer from Capital Projects Fund	1,314,155	-	-	-	-	1,314,155	1,700,000
Net Cash Provided (Used) by							
Noncapital Financing Activities	4,651,718	(46,718)	(92,500)	(36,500)	6,000	4,482,000	5,948,302
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Cash Received from Salvage of Capital Assets	74,994	-	-	-	-	74,994	100,109
Cash Payments for Acquisition and Major Repairs of Capital Assets	(1,631,118)	-	-	-	-	(1,631,118)	(1,780,607)
Net Cash Used by							
Capital and Related Financing Activities	(1,556,124)	-	-	-	-	(1,556,124)	(1,680,498)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest and Dividends Received on Investments	-	8,645	27,231	41,994	-	77,870	25,460
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS							
Cash and Cash Equivalents - Beginning of Year	(602,270)	(184,389)	1,572,819	7,851	6,201	800,212	2,955,663
Cash and Cash Equivalents - End of Year	3,375,101	1,933,418	1,446,273	242,733	144,179	7,141,704	4,186,041
Cash and Cash Equivalents - DECEMBER 31	\$ 2,772,831	\$ 1,749,029	\$ 3,019,092	\$ 250,584	\$ 150,380	\$ 7,941,916	\$ 7,141,704

(102)

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals	
						2022	2021
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES							
Operating Income (Loss)	\$ (4,467,483)	\$ (100,330)	\$ 1,420,042	\$ (4,993)	\$ 1,604	\$ (3,151,160)	\$ (3,229,300)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Depreciation	1,385,084	-	-	-	-	1,385,084	1,389,361
Depletion of Gravel Pits and Quarries	-	-	-	-	-	-	8,337
Change in Wisconsin Pension System Related Items:							
Asset / Liability	(383,509)	-	-	-	-	(383,509)	(789,444)
Deferred Outflows of Resources	(1,200,824)	-	-	-	-	(1,200,824)	(784,516)
Deferred Inflows of Resources	1,159,646	-	-	-	-	1,159,646	1,111,240
Change in County OPEB Related Items:							
Liability	(332,104)	-	-	-	-	(332,104)	51,870
Deferred Outflows of Resources	(1,300)	-	-	-	-	(1,300)	(4,893)
Deferred Inflows of Resources	36,367	-	-	-	-	36,367	(4,186)
Change in LRLIF OPEB Related Items:							
Liability	(1,088)	-	-	-	-	(1,088)	84,627
Deferred Outflows of Resources	23,181	-	-	-	-	23,181	(40,611)
Deferred Inflows of Resources	(9,177)	-	-	-	-	(9,177)	(3,564)
(Increase) Decrease in Assets:							
Accounts Receivable	54,390	(38,149)	(52,694)	-	304	(36,149)	(71,864)
Due from Other Governments	292,583	-	-	-	-	292,583	69,258
Materials and Supplies	(665,484)	-	-	-	-	(665,484)	170,696
Prepaid Items	(16,494)	-	-	-	-	(16,494)	29,493
Increase (Decrease) in Liabilities:							
Accounts Payable	321,475	22,956	-	(4,900)	(1,707)	337,824	26,802
Present Value of Unpaid Losses	-	(30,793)	270,740	(12,504)	-	227,443	528,404
Due to Other Funds	-	-	-	24,754	-	24,754	103,082
Unearned Cost Pool Revenues	106,694	-	-	-	-	106,694	(4,825)
Advance for Highway Construction	6,100	-	-	-	-	6,100	(2,730)
Unused Vested Employee Benefits	(5,921)	-	-	-	-	(5,921)	25,162
Net Cash Provided (Used) by Operating Activities	\$ (3,697,864)	\$ (146,316)	\$ 1,638,088	\$ 2,357	\$ 201	\$ (2,203,534)	\$ (1,337,601)

(103)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
HIGHWAY DEPARTMENT – INTERNAL SERVICE FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	2022	2021
OPERATING REVENUES		
Charges for Services:		
County Highway Maintenance and Construction [1]	\$ 10,846,238	\$ 6,497,749
State Highway Maintenance and Construction	3,028,622	3,140,897
Local Districts	805,571	1,460,314
County Departments	118,717	96,455
Nongovernmental Customers	123,755	151,515
Nonhighway Fleet	58,549	40,583
Miscellaneous:		
Other Revenue from State:		
Records, Reports and Supervision	171,667	228,981
Equipment Storage	190,756	155,395
Gravel Pit Sales	8,254	200
Miscellaneous Highway Revenues	128,843	304,621
Total Operating Revenues	15,480,972	12,076,710
OPERATING EXPENSES		
Administration and General:		
Administration	503,876	506,611
Patrol Superintendent	122,015	120,122
Engineering Technician	32,768	19,609
Radio Expense	3,574	1,653
Public Liability Insurance	81,033	71,639
Transportation Cost Pools:		
Machinery Operations	(413,136)	(534,346)
Gravel Pits and Quarries	(170,882)	27,257
Bituminous Operations	337,188	94,660
Shop Operations	-	(988)
Services Provided:		
County:		
General Maintenance	2,141,912	2,165,655
Reconstruction and Betterments	8,452,016	5,058,380
Winter Maintenance	1,670,320	1,377,772
Bridge Construction	2,897,685	766,563
Land Acquisition	1,560	-
State:		
Highway Maintenance and Betterments	2,838,565	3,002,991
Equipment Storage	137,866	145,565
Damage Claims	77,765	112,001
Salt Storage	11,932	59,794
County Aid Bridge Construction	223,677	84,406
Local Districts	805,571	1,460,314
Local Departments	118,717	96,455
Nongovernmental Customers	123,755	151,515
Amortization of State Contributions Included Above	37,817	35,858
Net Change in Other Postemployment Benefits Liabilities	(284,121)	83,243
Net Wisconsin Retirement System Pension Expense	(424,687)	(462,720)
Nonhighway Fleet	621,669	512,107
Total Operating Expenses	19,948,455	14,956,116
OPERATING LOSS	(4,467,483)	(2,879,406)

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
HIGHWAY DEPARTMENT – INTERNAL SERVICE FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	2022	2021
NONOPERATING REVENUES (EXPENSES)		
Gain (Loss) on Disposition of Assets - Nonhighway Fleet	\$ 22,004	\$ 18,440
Depreciation on Building Space Occupied by Other County Departments	<u>(20,444)</u>	<u>(20,444)</u>
Total Nonoperating Revenues (Expenses)	<u>1,560</u>	<u>(2,004)</u>
LOSS BEFORE TRANSFERS	(4,465,923)	(2,881,410)
TRANSFERS		
Contributions from State	-	30,726
Transfer from General Fund	160,496	233,907
Transfer from Capital Projects Fund	1,314,155	1,700,000
Transfer from American Rescue Plan Act Fund	1,302,067	-
Transfer from Sales Tax Fund	<u>1,875,000</u>	<u>2,500,000</u>
Total Interfund Transfers	<u>4,651,718</u>	<u>4,464,633</u>
CHANGE IN NET POSITION	185,795	1,583,223
Net Position - Beginning of Year	<u>17,326,322</u>	<u>15,743,099</u>
NET POSITION - END OF DECEMBER 31	<u><u>\$ 17,512,117</u></u>	<u><u>\$ 17,326,322</u></u>
[1] Charges for County Maintenance and Construction		
Consists of the Following Payments from the General Fund:		
County Appropriations	\$ 4,473,648	\$ 4,363,739
Vehicle Registration Fee	515	1,205
State Transportation Aids	1,940,483	1,891,664
State Local Road Improvement Program Aid	7,193	7,193
Federal Aid Secondary Revenues	<u>4,424,399</u>	<u>233,948</u>
Total	<u><u>\$ 10,846,238</u></u>	<u><u>\$ 6,497,749</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-5

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
SELF-FUNDED LIABILITY INSURANCE – INTERNAL SERVICE FUND
YEAR ENDED DECEMBER 31, 2022
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021)

	2022	2021
REVENUES		
Charges to County	\$ 288,016	\$ 256,672
Interest Earnings on Funds Held by WMMIC	4,197	3,503
Dividend from WMMIC	24,704	32,978
Total Revenues	<u>316,917</u>	<u>293,153</u>
EXPENSES		
Insurance Premiums Paid WMMIC	271,909	218,228
Claims Expenses	22,288	120,658
Net Increase (Decrease) in Year-End Present Value of Unpaid Claims - WMMIC	(12,504)	158,486
Administrative and Other Expenses	11,316	11,341
Total Expenses	<u>293,009</u>	<u>508,713</u>
TRANSFERS		
Transfer To General Fund	<u>(36,500)</u>	<u>(36,500)</u>
CHANGE IN NET POSITION	(12,592)	(252,060)
Net Position - Beginning of Year	<u>39,817</u>	<u>291,877</u>
NET POSITION - END OF YEAR	<u><u>\$ 27,225</u></u>	<u><u>\$ 39,817</u></u>

Attachment: Financial Statement (7865 : 2022 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
DECEMBER 31, 2022

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Non-Metallic Mine Deposits	Total Custodial Funds
ASSETS							
Treasurer's Cash and Investments	\$ 1,002,933	\$ 259,207	\$ -	\$ -	\$ -	\$ -	\$ 1,262,140
Departmental Cash and Investments	-	-	717,270	60,954	83,317	49,600	911,141
Accounts Receivable	-	109,719	40,910	-	-	-	150,629
Total Assets	1,002,933	368,926	758,180	60,954	83,317	49,600	2,323,910
LIABILITIES							
Accounts Payable	-	247,375	-	-	-	49,600	296,975
Due to Other Governmental Units:							
State	-	99,101	-	-	-	-	99,101
Local Governments	1,002,933	-	-	-	-	-	1,002,933
Total Liabilities	1,002,933	346,476	-	-	-	49,600	1,399,009
NET POSITION							
Restricted for Individuals, Organizations, and Other Governments	\$ -	\$ 22,450	\$ 758,180	\$ 60,954	\$ 83,317	\$ -	\$ 924,901

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Non-Metallic Mine Deposits	Total Custodial Funds
ADDITIONS							
Contributions:							
Individuals	\$ -	\$ -	\$ -	\$ 26,784	\$ 781,613	\$ -	\$ 808,397
Fines and Forfeitures	-	1,034,900	-	-	-	-	1,034,900
Property Tax Collections for Other Governments	47,913,736	-	-	-	-	-	47,913,736
Licenses and Fees Collected for State	-	1,921,050	-	-	-	-	1,921,050
Miscellaneous	-	232,124	3,220,766	-	-	-	3,452,890
Total Additions	47,913,736	3,188,074	3,220,766	26,784	781,613	-	55,130,973
DEDUCTIONS							
Payments of Property Tax to Other Governments	47,913,736	-	-	-	-	-	47,913,736
Distributions to Participants	-	-	-	6,728	747,348	-	754,076
Payments to State	-	2,955,949	-	-	-	-	2,955,949
Payments to Local Governments	-	125,125	-	-	-	-	125,125
Payments to Others	-	107,000	3,077,682	-	-	-	3,184,682
Total Deductions	47,913,736	3,188,074	3,077,682	6,728	747,348	-	54,933,568
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-	-	143,084	20,056	34,265	-	197,405
Fiduciary Net Position - Beginning of Year	-	22,450	615,096	40,898	49,052	-	727,496
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ 22,450</u>	<u>\$ 758,180</u>	<u>\$ 60,954</u>	<u>\$ 83,317</u>	<u>\$ -</u>	<u>\$ 924,901</u>



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Chippewa County Board

Dean Gullickson, County Board Chair
dgullickson@co.chippewa.wi.us

July 26, 2023

TO: County Board Supervisors

FR: Dean Gullickson, County Board Chairman

RE: County Board and Committee Meeting Attendance

Dear Fellow Supervisors,

It has come to my attention that some of you have missed County Board and/or committee meetings, and many times there was no advanced notice given that you would not make the meeting. When this occurs, it becomes difficult to insure there will be a quorum present at committee meetings. A quorum is necessary at each committee meeting before it can conduct business.

If you are unable to attend a scheduled County Board and/or committee meeting, please contact myself or the County Clerk and she will ensure the proper individuals are notified. This will allow us to be better prepared for meetings and/or cancel them if there is not a quorum.

As a reminder, in 2022 the County Board amended ordinance 2-52 with regard to attendance.

Sec. 2-52. Attendance, Absences, Vacancies and Removals.

- (a) Attendance. Supervisors are expected to attend all County Board meetings and all committee, board or commission meetings to which they are assigned. Citizen members are expected to attend all committee, board or commission meetings to which they are assigned. Attendance is defined as being present from roll call to adjournment.
- (b) Absences. If a Supervisor or citizen member is unable to attend such meetings, they are expected to notify the County Clerk or the respective Chair of the absence at least three hours prior to the start of the meeting. This will allow time to contact the County Board Chair to attend as the ex officio member in case he/she is needed to secure a quorum. Telephone or video conference appearances shall not be allowed. All absences shall be noted in the minutes of the meeting. If a member arrives late and/or leaves early those times shall also be noted in the minutes of the meeting.
 - (1) Attendance to be tracked. In addition to tracking attendance at County Board meetings, the County Clerk shall also track attendance at the following committee, board or commission meetings: Agriculture & Extension Committee, Economic Development Committee, Executive Committee, Facilities & Parks Committee, Highway Committee, Legal & Law Enforcement Committee, Planning and Zoning Committee, ADRC Board, Health & Human Services Board, Land Conservation & Forest Management Committee, and Veterans Service Commission.
 - (2) Report of absences. The Chair of any committee, board or commission shall report to the County Clerk the name of any Supervisor who accumulates three (3) consecutive absences or five (5) total absences within a period spanning twelve (12) consecutive months from properly noticed meetings of any single committee, board or commission.

The County Clerk shall provide a monthly attendance report to the County Board Chair and County Administrator for all County Board Supervisors.

- (3) Action taken to address absenteeism. The County Board Chair shall consult with the Executive Committee before providing a recommendation to the County Board, if needed, on the action to be taken. The County Board may, consistent with the requirements of Wisconsin law, take whatever action it deems appropriate with respect to a person who has three (3) consecutive absences or five (5) total absences within a period spanning twelve (12) consecutive months from properly noticed meetings of the County Board or any single committee, board or commission. Such action may include censure, suspension, or removal from the County Board, committee, board or commission.
- (4) County Administrator authority to address absenteeism. The County Administrator shall recommend to the Executive Committee action to be taken to address absenteeism, pursuant to subsection (3), for any County Board Supervisor member of any statutory committee, board or commission listed in subsection (1), if the absenteeism criteria in subsection (2) is met. That recommendation shall be subject to County Board approval.

Also ordinance 2-60(c)(7) allows the County Board Chair to attend meetings, if needed, due to lack of quorum and vote if there is a critical issue that needs to be addressed rather than cancelling the meeting and delaying an item.

Sec. 2-60. Meetings of the County Board.

- (c) Powers and duties of chair. The chair shall have the powers and duties under Wis. Stats. Ch. 59.
 - (7) The chair shall be an ex officio member of all standing committees and may meet and deliberate in the meetings. The chairperson shall have the power to vote only when present in order to form a quorum and only until such time as a quorum of the committee members is present.

Thank you all for your cooperation in this matter. Please contact me if you wish to discuss this issue further.

Sincerely,



Dean Gullickson
County Board Chair

**STATEMENT OF EXPLANATION**

Resolution No. 28 - 23

**RES. 28-23: RESOLUTION TO ESTABLISH HEALTH INSURANCE PLAN
FUNDING FOR 2024 - RANDY SCHOLZ**

1 This resolution provides background on the current health insurance plan and
2 establishes the maximum 2024 health insurance costs and anticipated 2024 health insurance
3 plan design for Chippewa County. Chippewa County's self-funded health insurance plan is
4 administered by AmeriBen. The current plan design for January - December 2023 consists of a
5 \$5,000/\$10,000 out of pocket health plan with a Health Reimbursement Account (HRA). The
6 current 2023 monthly cost includes the total costs for the medical, ancillary, administrative
7 services, and HRA funding. Plan participants have one network through Anthem Blue Preferred,
8 which includes providers such as Marshfield Clinic, Mayo Clinic Health Systems, Prevea, Oak
9 Leaf, Sacred Heart Hospital, St. Joseph's Hospital and more.

10 In May 2023, after a recommendation by Chippewa County's benefit broker, Brown &
11 Brown, it was anticipated that there would be a 0% plan cost increase and department budgets
12 were set with no increase in health insurance cost from 2023 to 2024. In July 2023, after
13 receiving additional claims data from AmeriBen for 2023, Brown & Brown again recommended
14 setting the 2024 health insurance costs with no increase over the 2023 rates.

15 The County Administrator and the Department of Administration (DOA) health
16 insurance team support the recommendation of Brown & Brown to set rates with a 0%
17 increase. In addition, the County Administrator's recommendation is to maintain the same
18 2023 plan design with a \$5,000/\$10,000 out of pocket health plan with a Health
19 Reimbursement Account (HRA) while maintaining the same plan administrator and network.
20 The financial impact detailed in this resolution reflects a 0% increase from the 2023 health
21 insurance plan cost.

22

Resolution No. 28 - 23

**RES. 28-23: RESOLUTION TO ESTABLISH HEALTH INSURANCE PLAN FUNDING FOR 2024 -
RANDY SCHOLZ**

WHEREAS, in May 2023, after reviewing 2023 claims data through April, Chippewa County's broker, Brown & Brown, recommended that a 0% health plan cost increase from the 2023 plan year rates be built into our 2024 budget process; and

WHEREAS, Benefit Estimate Reports were sent to all Chippewa County Department Heads in June 2023 and included a 0% increase on the 2023 health plan costs to be built into the 2024 department budgets; and

WHEREAS, in July 2023, Chippewa County received additional claims data through June of 2023 from AmeriBen and Brown & Brown again recommended that the County maintain a 0% increase to the 2024 health plan cost; and

WHEREAS, beginning January 1, 2023 and through December 31, 2023, the monthly cost and contribution amounts for the County's Health Insurance Plans for all full-time employees, excluding public safety employees represented by the WPPA collective bargaining agreement, is as follows in Graph #1:

GRAPH #1 - 2023 ACTIVE EMPLOYEE HEALTH PLAN - Non WPPA employees					
Anthem Blue Preferred Network	\$2,000/\$4,000 Deductible		Out of Network	\$4,000/\$8,000 Deductible	
	\$5,000/\$10,000 OOP			\$10,000/\$20,000 OOP	
	Single	Family		Single	Family
Total Cost	\$884	\$1,999	Total Cost	\$884	\$1,999
Employee Contribution	\$0	\$0	Employee Contribution	\$0	\$0
Employer Contribution	\$884	\$1,999	Employer Contribution	\$884	\$1,999

WHEREAS, the 2023 monthly health insurance plan rates include the total costs for the medical claims, ancillary and administrative costs, and Health Reimbursement Account (HRA) funding for the plan Options; and

WHEREAS, as required by the Federal Affordable Care Act, all Health Reimbursement Account funding will continue to be funded by the County and not employees; and

WHEREAS, Brown & Brown sent out a benefit survey in May 2020 to all Chippewa

County employees with a 70% response rate; and

WHEREAS, a majority (71%) of the survey respondents ranked health benefits as number 1 or 2 being the most important benefit and a majority (72%) of the survey respondents rated Chippewa County's current medical plan as very or somewhat satisfied; and

WHEREAS, Chippewa County's health insurance plan design and premiums contribute to the continued success in retention and recruitment and allows the county to compete with higher starting wages in the surrounding counties; and

WHEREAS, Brown & Brown predicts that the County will have final captive/stop loss insurance premiums to add to the total costs for the health insurance plan by November 15, 2023;

NOW, THEREFORE BE IT RESOLVED, that beginning January 1, 2024, the total cost and employer contribution amounts for the County's Health Insurance Plans for all full-time employees and COBRA qualified beneficiaries shall be equal to a 0% increase to the 2024 budget compared to the health plan cost in the 2023 budget, based on the currently approved staffing detailed on the Benefit Estimate Reports provided to the Department Heads in June 2023; and

BE IT FURTHER RESOLVED, that the County Administrator recommends the plan design and estimated total costs illustrated in Graph #2 for the 2024 health insurance plan; and

GRAPH #2 - 2024 ACTIVE EMPLOYEE HEALTH PLAN - Non WPPA employees					
Anthem Blue Preferred Network	\$2,000/\$4,000 Deductible		Out of Network	\$4,000/\$8,000 Deductible	
	\$5,000/\$10,000 OOP			\$10,000/\$20,000 OOP	
	Single	Family		Single	Family
Total Cost	\$884	\$1,999	Total Cost	\$884	\$1,999
Employee Contribution	\$0	\$0	Employee Contribution	\$0	\$0
Employer Contribution	\$884	\$1,999	Employer Contribution	\$884	\$1,999

BE IT FURTHER RESOLVED, that by no later than December 12, 2023, the County Administrator shall provide a report to the County Board that provides the actual total cost for the County's Health Insurance Plan beginning January 1, 2024, for all full-time employees and COBRA qualified beneficiaries; and

BE IT FURTHER RESOLVED, that all full-time employees and COBRA qualified beneficiaries will receive an HRA in the amount of \$600 per person up to 4 maximum per family

(\$2,400); and

BE IT FURTHER RESOLVED, that all full-time public safety employees represented by the WPPA collective bargaining agreement will receive the same plan design as all full-time employees and COBRA qualified beneficiaries and will receive an HRA in the amount of \$600 per person up to 4 maximum per family (\$2,400) and the premium rates are defined in the most up to date WPPA collective bargaining agreement; and

BE IT FURTHER RESOLVED, that HRA funds shall be prorated due to mid-year elections, qualifying events, or termination without COBRA continuation with distributions on a quarterly basis; and

BE IT FURTHER RESOLVED, that the monthly retiree contribution amounts for the County's Health Program Plan for retirees currently on the plan prior to December 31, 2022 are illustrated in Graph #3:

GRAPH #3 - 2024 RETIREE HEALTH PLAN					
Anthem Blue Preferred Network	\$2,000/\$4,000 Deductible		Out of Network	\$4,000/\$8,000 Deductible	
	\$5,000/\$10,000 OOP			\$10,000/\$20,000 OOP	
	Single	Family		Single	Family
Total Cost	\$884	\$1,999	Total Cost	\$884	\$1,999
Employee Contribution	\$884	\$1,999	Employee Contribution	\$884	\$1,999
Employer Contribution	\$0	\$0	Employer Contribution	\$0	\$0

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

2024 Budget per June 2023 Benefit Estimate Report - \$7,677,102.00

2024 Estimated Employee Contributions - \$32,221.00

2024 Estimated COBRA/Retiree Contributions - \$8,450.00

08/8/2023 County Board
RESULT: APPROVED [UNANIMOUS]
MOVER: Charles Bomar, District 12
SECONDER: Ronald McGill, District 16
AYES: Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
ABSENT: James Flater, David Eisenhuth, Annette Hunt

119 History:
120 08/01/23 Executive Committee FORWARD TO COUNTY BOARD
121

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

7/18/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

7/18/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

7/18/2023

122



STATEMENT OF EXPLANATION

Resolution No. 29 - 23

RES. 29-23: RESOLUTION TO APPROVE LEVY AND SALES TAX/PROPERTY TAX CREDIT FOR ANNUAL AND MARKET ANALYSIS/COMPENSATION STUDY SALARY ADJUSTMENTS IN 2024 - RANDY SCHOLZ

1 This resolution establishes the amount of levy and additional sales tax/property tax
2 credit funding to be included in the 2024 Chippewa County Operating Budget to be used for
3 Market Analysis/Compensation Study changes, across-the-board wage adjustments and salary
4 schedule adjustments for Chippewa County employees, excluding those employees covered by
5 the Wisconsin Professional Police Association collective bargaining agreement, elected officials
6 and the County Administrator. Market Analysis/Compensation Study adjustments to the salary
7 schedule and affected employees would occur on January 1, 2024. Across-the-board wage
8 adjustments and Salary Schedule adjustments for affected employees would occur on July 1,
9 2024.

10 Pursuant to the Compensation System policy located in the Human Resources Policy
11 Manual, the County Administrator is required to make a recommendation to the County Board
12 as to the appropriate funding level for Market Analysis/Compensation Study adjustments,
13 across-the-board wage adjustments and salary schedule adjustments as part of the annual
14 budget process. If this resolution is approved, the County Administrator will be authorized to
15 include approximately \$1,493,970 in sales tax/property tax credit funding in the 2024 Proposed
16 Chippewa County Budget to be used to cover the anticipated costs of the 2024 Market
17 Analysis/Compensation Study adjustments as part of the annual budget process.

18 Also if this resolution is approved, the County Administrator will be authorized to offer a
19 0-3% across-the-board wage adjustment on July 1, 2024 for all eligible employees. The County
20 Administrator will include a final recommendation for across-the-board wage adjustments as
21 part of the County Administrator recommended budget that is presented annually in October
22 to the Executive Committee for review and consideration. A 3% across-the-board wage
23 adjustment would be approximately \$225,000 in tax levy.

24 If the Executive Committee supports the County Administrator's final recommendation
25 for market analysis adjustments, across-the-board wage adjustments and salary schedule
26 adjustments, the County Board will review and approve that recommendation during the public

27 budget hearing in November.

28

Resolution No. 29 - 23

**RES. 29-23: RESOLUTION TO APPROVE LEVY AND SALES TAX/PROPERTY TAX CREDIT FOR
ANNUAL AND MARKET ANALYSIS/COMPENSATION STUDY SALARY ADJUSTMENTS IN 2024 -
RANDY SCHOLZ**

WHEREAS, the last Compensation Plan was adopted by the County Board on August 13, 2013; and

WHEREAS, the across-the-board wage adjustment component was adopted by the County Board on November 12, 2019; and

WHEREAS, the approved Compensation System policy has a "Market Analysis" requirement built into the system that states, "The County shall evaluate each position against the market conditions and internal comparable data at least once every four (4) years"; and

WHEREAS, the Compensation System policy states that the across-the-board recommendation will be made via resolution and will include the appropriate funding level for market analysis adjustments, across-the-board increases, and salary schedule adjustments; and

WHEREAS, the County Administrator will recommend a funding level that is sustainable under the current levy limit structure; and

WHEREAS, to remain competitive within the market, the salary schedule should be reviewed regularly and adjustments made if necessary; and

WHEREAS, in 2023 the County completed a full compensation study and market analysis to develop a new salary schedule and salary recommendations to be effective January 1, 2024; and

WHEREAS, the County Administrator has considered the overall financial state of the County and recommends a 0-3% across-the-board wage increase for employees effective July 1, 2024; and

WHEREAS, the County Administrator's goal is to recommend a maximum 3% across the board wage increase that is equal to \$225,000 in levy to be allocated for 2024; and

WHEREAS, the County Administrator is recommending to include approximately \$1,493,970 in sales tax/property tax credit funding in the 2024 Proposed Chippewa County Budget to be used to cover the anticipated costs of the Market Analysis/Compensation Study adjustments as part of the annual budget process; and

WHEREAS, the County Board recognizes the need to invest in its employees in order to

provide great service to the citizens of Chippewa County; and

WHEREAS, the Chippewa County sales tax has increased approximately \$2 million over the last two years, which allows the Chippewa County Board to make said investment, without increasing the tax rate; and

WHEREAS, the Chippewa County Board realizes and wants the citizens of Chippewa County to know that it will keep a close eye on the economy and fiscal health of Chippewa County; and

WHEREAS, the Chippewa County Board will make adjustments as needed to continue to stay fiscally responsible to the citizens of the Chippewa County; and

WHEREAS, the County Administrator is recommending that a salary schedule adjustment equal to a 1% increase of the Control Point on the Salary Schedule be effective July 1, 2024. This will provide an estimated 1% increase across the entire grid; and

WHEREAS, the County Administrator will include a final recommendation for across-the-board wage adjustments as part of the County Administrator recommended budget that is presented annually in October to the Executive Committee for review and consideration; and

WHEREAS, if the Executive Committee supports the County Administrator's final recommendation for across-the-board wage adjustments, the County Board will review and approve that recommendation during the public budget hearing in November;

NOW, THEREFORE BE IT RESOLVED, that \$225,000 of levy funding is hereby approved to be included in the 2024 Proposed County Budget to be used to cover the costs of across-the-board wage adjustments commencing on July 1, 2024; and

BE IT FURTHER RESOLVED, that approximately \$1,493,970 of sales tax/property tax credit is hereby approved to be included in the 2024 Proposed County Budget to be used to cover the anticipated costs of the Market Analysis/Compensation Study adjustments and salary schedule adjustments commencing January 1, 2024.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Estimated 2024 Across-the-Board Wage Adjustments:

\$450,000	Total Wages and Fringe Benefit Costs
(225,000)	Funded by other sources (i.e. grants, fees, etc.)
\$225,000	Estimated 2024 levy needed for across-the-board wage adjustments

Estimated 2024 Market Analysis/Compensation Study Costs:

\$1,991,960	Total Wages and Fringe Benefit Costs
-------------	--------------------------------------

117 (497,990) Funded by other sources (i.e. grants, fees, etc.)
 118 \$1,493,970 Funded by Sales Tax/Property Tax Credit
 119

120 **08/8/2023 County Board**

121 **RESULT: APPROVED [11 TO 5]**

122 **MOVER:** Jason Bergeron, District 7

123 **SECONDER:** Caden Berg, District 13

124 **AYES:** Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Berg, McGill, Rohmeyer, Hull,
 125 Ives

126 **NAYS:** Gullickson, Steele, Sikorski, Seidlitz, Mueller

127 **ABSTAIN:** Charles Bomar, Robert Teuteberg

128 **ABSENT:** James Flater, David Eisenhuth, Annette Hunt

129
 130 History:

131 08/01/23 Executive Committee RECOMMENDED FOR APPROVAL AS AM
 132

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

7/18/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

7/18/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

7/18/2023

133

Department of Administration

Randy B. Scholz, County Administrator

July 27, 2023

TO: County Board of Supervisors

FR: Randy Scholz

REVISED AGAIN ON 07/27/2023
FISCAL IMPACT – After All Approved Appeals

RE: Update on Market Analysis/Compensation Study Implementation (Resolution #1)
Update on Issues with Jail Transportation and LESB Certification (Resolution #2)
Update on HR Policy Revisions for Jail and Telecommunications Employees (HR Policy)

Good afternoon,

You will be seeing two resolutions and a policy revision coming forward in the coming months. One resolution will be to implement our Market Analysis. The other resolution will address an issue in the Jail with transporting inmates and a policy revision will help with recruitment/retention of Jailers and Telecommunication employees. The resolutions and policy revision are not interdependent. My recommendation is to use a similar method to fund all three items. However, each item is separate and will require a separate vote by the County Board.

Update on Market Analysis/Compensation Study Implementation (Resolution #1)

First, I want to give you an update on our current market analysis. As I shared in August of 2021 and 2022, the goal for this year was to do a more comprehensive compensation study. Carlson Dettmann, LLC not only reviewed the market for our county positions, they also reviewed our overall compensation structure, which resulted in recommendations to the Salary Schedule. I also want to let you know the fiscal impact and my recommendation on how to fund it. Lastly, I want to express why I think this is a good investment in our employees and for our customers.

Carlson Dettmann, LLC made several recommendations to update Chippewa County's Salary Schedule. As a result, we support the following recommendations:

Chippewa County 2024 Wage Grid - Pending County Board Approval				
Grade	Job Title	Minimum	Control Point	Maximum

- We reduced the number of grades and changed the grades from letters to numbers. The grades were reduced to be more reflective of most salary schedules in the market. It also reduces the movement from grade to grade as we update the market analysis every two years.
- The new salary schedule reduces the percentage for many grades between control point (market) and starting wage/minimum.
- Carlson Dettmann, LLC also recommends an asymmetrical scale from minimum to control point. The control point is set at 50% of market and because of this, an employee should be experienced, fully trained and very knowledgeable in the position by the time they reach the control point.
- Carlson Dettmann, LLC also recommends that in order to keep our Salary Schedule up to date, we should move the entire Salary Schedule forward from year to year, depending on the affordability of the County and the market. For example, assuming a 3% Across the Board (ATB) wage increase for the annual employee wage increase in a year, my recommendation may be to move the salary schedule 1% for that year. Each year this would need to be evaluated though.

As you will see below, we are required by our HR policy to complete a market analysis every four years. In the past, Chippewa County has done a market analysis every two years. We did not do one in 2021 to be effective 1/1/2022 because of the pandemic. **I do not recommend waiting four years moving forward.** The market is changing very fast and the fiscal impact is less when you do the analysis every two years.

In the Chippewa County Human Resources Policy Manual under 16. Compensation System it says;

b). Market Analysis

The County shall evaluate each position against market conditions and internal comparable data at least once every four (4) years. The positions scheduled for market analysis each year shall be determined by the Human Resources Director. The Human Resources Director shall be responsible for the coordination of the Pay Grade Evaluation with the consultant.

All Pay Grade changes resulting from market analysis shall be made effective January 1st of the following year.

The Pay Grade determination of the third-party consultant is final.

c). Salary Placement

If, after a Pay Grade Evaluation, it is determined the employee's current salary is below the Starting Rate of the new Pay Grade, the employee's new rate of pay shall be increased to at least the Starting Rate of the new Pay Grade. If the employee's current rate of pay is within the new Salary Range, additional compensation may be added to the current rate of pay subject to the discretionary approval of the County Administrator.

If, after a Pay Grade Evaluation, it is determined the employee's current salary exceeds the Maximum Rate of the new Pay Grade, the employee's salary shall be "red circled" and frozen at that level until the Salary Range of the new Pay Grade catches up to the employee's salary.

We had several meetings with Carlson Dettmann, LLC to review different options. Some options discussed were to have all employees at least get moved to the starting wage or move all employees with a certain number of years of service to Control Point. Unfortunately, there were drawbacks due to compression, internal equity or the cost to implement. Therefore, we compromised on a plan to still show our employees how much they are valued at Chippewa County but still try to keep it affordable with our funding constraints.

If the recommended Salary Schedule (Resolution #1) is approved at the August County Board meeting, the fiscal investment in our employees is significant. **It is estimated that our total wages and benefits increase will be \$1,991,960 and of that approximately \$1,493,970 of property tax credit will need to be added to our current pay allocation for wages and fringe benefits to implement the 2024 Market Analysis recommendations.** There is an appeal process for our employees and if an appeal is successful there could still be some increase in cost. The difference between the property tax credit and total increases will be funded from other sources such as grants, state/federal funding, and doing work for other municipalities. Typically, we estimate that all wages and benefit increases are 50% levy/property tax credit and 50% other funding sources. However, with this large of an increase we are being very conservative with the ability of other funding sources because we aren't sure that all of those other funding sources such as state aid, grants or other user revenues will be able to fund those increases.

My recommendation is to implement this 2024 Market Analysis without increasing the mill rate. The funding will come from Sec 2-361 of our Sales and Use Tax of our Code of Ordinances. Under (a)(2) Sales tax can be utilized as a property tax credit to the county property tax levy. Therefore, the increase to tax levy in the individual department's budget will be offset by the Property Tax Levy Credit from sales tax, which will have a zero impact to the total tax levy for the county.

As per ordinance, we are not allowed to use sales tax revenues from one year until the following budget to be adopted. Over the last two years our sales tax has increased from \$6,221,525 in 2020 to \$8,304,898 in 2022. As you can see, this allows us the ability to absorb the new wage allocation. Not including the last two years, our sales tax has increased on average of 4.1% over the last 17 years. Our sales tax has only gone down twice over the 17 years; in 2009 -9.36% and 2015 -1.39%. 4.1% equals \$340,500 on the \$8,304,898 in additional funding per year. A 3% wage increase on \$1,500,000 is \$45,000 of new allocation needed to sustain the increase in wages. With the two-year lag in utilizing sales tax funding, it will give us time to plan if the sales tax does decline.

Update on Issues with Jail Transportation and Wisconsin Law Enforcements Standards Board (LESB) Certification (Resolution #2)

There will also be a separate resolution and a policy update coming forward that is designed to help deal with the following issues: Jail transports and recruitment/retention of Jailers and Telecommunication staff. You will see we can still afford to implement both plans.

A current issue in the jail with transports and other duties is they need more employees that are Wisconsin Law Enforcement Standards Board (LESB) certified. There are certain functions in the jail that only LESB employees can do. The jail currently needs to rely on patrol officers and investigators to perform some of these duties. In some cases, when we don't have investigators or patrol offers, we are outsourcing these duties and at a higher cost to the County. This obviously puts strains on those two divisions. In the new salary schedule, we are creating a Jailer II position that will require the LESB certification. These positions will be higher paid than the Jailer I position that will not require a LESB certification.

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

Update on HR Policy Revisions Adding Shift Differential for Non-Exempt Jail and Telecommunications Employees (HR Policy)

In addition, we are recommending a one dollar an hour shift differential for night shift Jailers and Telecommunicator employees for hours worked 6:00 p.m. to 6:00 a.m. It is very difficult to recruit for these positions for the night shifts. Many of the experienced staff choose to go to the day shift since they are paid the same. The total estimated cost for this recommendation is \$60,000. Similar to the market analysis and LESB certification, the costs will be added as levy to their budgets but offset for the county's levy by the Property Tax Credit from sales tax. With these additional costs we still will be able to sustain it moving forward. As was illustrated earlier in my letter.

Summary

When you add the fiscal impact of Resolution #1, Resolution #2 and the HR Policy revisions together, the total estimated cost to the property tax credit is \$1,601,970. This number has the final appeals included. I want to make it clear that Resolution #1, Resolution #2, and the HR Policy revisions are similar, but separate items. I am recommending the County Board approve all three. I feel that implementation of this 2024 Market Analysis/Compensation Study along with the modifications for the Sheriff's Department is the last piece to the puzzle of recruiting and retaining great employees for Chippewa County. Our employees have participated in our employee engagement program over the last several years. I feel we have made significant progress to make Chippewa County the best place to work in the Chippewa Valley. I no longer hear of low morale, like I first did when I got here in 2018. What I do hear, is employees do not want to leave but the pay is not enough here.

I understand the investment is significant. I believe our employees have shown they are worth the investment. I also believe our tax paying customers deserve to have the best employees to help them. No matter how good of intentions we all have, without people we are not able to provide the service our customers expect and deserve.

Sincerely,



Randy Scholz
County Administrator

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
1	Administrative Assistant I	\$ 13.58	\$ 14.76	\$ 17.71
	Bailiff			
2	Site Aide	\$ 14.39	\$ 15.64	\$ 18.77
3	Park Caretaker	\$ 15.26	\$ 16.59	\$ 19.91
4	Transport Officer	\$ 16.18	\$ 17.59	\$ 21.11
5	CJS Support Professional	\$ 17.16	\$ 18.65	\$ 22.38
6	Custodian	\$ 18.17	\$ 19.75	\$ 23.70
	Program Aide			
7	Administrative Assistant II	\$ 19.26	\$ 20.93	\$ 25.12
	Youth Court Coordinator			
8	Custodial Maintenance Assistant	\$ 20.41	\$ 22.18	\$ 26.62
	Highway Custodial Maintenance Assistant			
	Program Assistant			
	Traffic Control Technician			
9	Deputy County Clerk	\$ 21.64	\$ 23.52	\$ 28.22
	Deputy County Clerk/Veteran Services Specialist			
	Engineer Intern			
	Land Resource Technician			
	Land and Water Resource Technician			
	Reserve Officer I			
10	Administrative Assistant III	\$ 22.93	\$ 24.92	\$ 29.90
	Forest Maintenance Technician			
	Human Resources Assistant			
	Human Resources Assistant/F&P Administrative Asst			
	Legal Assistant			
	Operator II			
	Program Consultant			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
11	Account Assistant	\$ 24.29	\$ 26.40	\$ 31.68
	Administrative Assistant IV			
	Deputy Register of Deeds			
	Economic Support Specialist			
	Facilities Maintenance Technician I			
	Inventory Clerk			
	Jailer I			
	Mental Health Specialist			
	Operator III			
	Parks Maintenance Technician			
	Real Property Lister			
	Reserve Officer II			
	Telecommunicator			
12	Chief Deputy Register of Deeds	\$ 25.76	\$ 28.00	\$ 33.60
	Child Support Account Specialist			
	Child Support Case Manager			
	Clerk Juvenile Court			
	Corporation Counsel Legal Assistant			
	Courts Support Specialist			
	Deputy Clerk of Courts			
	Deputy Register in Probate			
	Deputy Treasurer			
	Disability Benefit Specialist			
	Elder Benefit Specialist			
	Judicial Assistant			
	Legal Secretary			
	Mechanic I - Non Certified			
	Medical Serv Screener			
	Operator IV			
	Purchasing Clerk			
	Veterans Services Specialist			
	Victim Witness Specialist			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
13	911 GIS Coordinator	\$ 27.31	\$ 29.69	\$ 35.63
	Accountant I			
	Assistant to the County Administrator			
	Case Manager - DHS			
	CJS Specialist			
	Contract Management and Relations Coordinator			
	Custodial Supervisor			
	Economic Support Coordinator			
	Facilities Maintenance Tech II			
	Jailer II			
	Machinist/Welder			
	Mechanic II - Certified			
	Program Agronomist			
	Reserve Officer III			
	Technical Support Analyst			
	Welder			
14	Accountant II	\$ 28.93	\$ 31.45	\$ 37.74
	Application Analyst			
	Child Support Coordinator			
	Dementia Care Specialist			
	Diversion Specialist			
	Drug Free Community Project Coordinator			
	Early Intervention Specialist			
	Emergency Communication Center Manager			
	HR Generalist			
	IT Programmer Analyst			
	Nutrition Transportation Program Supervisor			
	Office Manager			
	Recycling Coordinator			
	Victim Witness Coordinator			
	WRC Coordinator			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
15	Building Inspector	\$ 30.67	\$ 33.34	\$ 40.01
	Chief Deputy Clerk of Court			
	County Patrol Superintendent			
	Conservation Specialist			
	Environmental Health Specialist			
	Jail Sergeant			
	Nutritionist			
	Operations Manager			
	Options Counselor			
	Project Engineer I			
	Quality Assurance & Improvement Coordinator			
	Recovery Court Case Manager			
	Social Worker			
	System Analyst			
	Zoning Inspector			
16		\$ 31.80	\$ 35.33	\$ 42.40
	Assistant Forest Administrator			
	Disease Investigator			
	Emergency Management Director			
	Epidemiologist			
	Hwy Paving/Crushing Superintendent			
	Network Analyst			
	Patrol Sergeant			
	Planning and Promotion Specialist			
	Project Engineer II			
	Register in Probate			
	RN			
	State Patrol Superintendent			
	Technical Support Analyst Supervisor			
17		\$ 33.71	\$ 37.45	\$ 44.94
	Clinician			
	Environmental Health Manager			
	Fiscal Manager			
	GIS Coordinator			
	Hwy Facility/Fleet Superintendent			
	Nutrition Division Manager			
	Project Engineer III			
	Veterans Service Director			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
18		\$ 35.71	\$ 39.68	\$ 47.62
	Community Health Division Manager			
	County Surveyor			
	CYFS Division Supervisor			
	Facilities Maintenance Manager			
	Parks Manager			
	Planning & Strategy Division Manager			
19		\$ 37.00	\$ 42.04	\$ 50.45
	Economic Support Division Manager			
	Emergency Communication Center Director			
	Environmental Engineer			
	Forest Administrator			
	Lieutenant - Jail			
	Sr Fiscal Manager			
20		\$ 39.21	\$ 44.56	\$ 53.47
	ADRC Division Manager			
	Assistant Finance Director			
	County Conservationist / LCFM Director			
	CYFS Division Manager			
	Lieutenant - Field Services			
	Network Engineer			
	Project Manager			
	RWC Division Manager			
	RWC Operations Administrator			
21		\$ 41.54	\$ 47.21	\$ 56.65
	Captain - Jail			
	Child Support Director			
	CJS Director			
	Deputy Highway Commissioner			
	Facilities Parks Director			
	Planning Zoning Director			
22		\$ 43.03	\$ 50.03	\$ 60.04
	Chief Deputy			
	County Health Officer/Public Health Director			
23		\$ 45.61	\$ 53.03	\$ 63.64
	Deputy Corp Counsel			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024

Chippewa County
2024 Wage Grid - Pending County Board Approval

Grade	Job Title	Minimum	Control Point	Maximum
24		\$ 48.33	\$ 56.20	\$ 67.44
	Finance Director			
	Human Resources Director			
	Information Technology Director			
25		\$ 51.23	\$ 59.57	\$ 71.48
	Highway Commissioner			
26		\$ 54.22	\$ 63.05	\$ 75.66
	Corporation Counsel			
	Human Services Director			

Attachment: Salary Schedule Effective 1-1-24 FINAL 7.27.23 Pending CB Approval (29 - 23 : Res. 29-23: Resolution to Approve Funding for 2024



STATEMENT OF EXPLANATION

Resolution No. 30 - 23

RES. 30-23: RESOLUTION TO APPROVE FUNDING FOR JAILER II POSITIONS WITH WISCONSIN LAW ENFORCEMENT STANDARDS BOARD CERTIFICATION AND SHIFT DIFFERENTIAL PAY IN THE JAIL AND TELECOMMUNICATION DIVISIONS OF THE SHERIFF'S DEPARTMENT - RANDY SCHOLZ

1 Passage of this resolution will establish the amount of tax levy/property tax credit
2 funding to be included in the 2024 Chippewa County Operating Budget to be used for the
3 purpose of providing additional funds to recognize the Law Enforcement Standards Board
4 (LESB) certified Jailers with a pay increase for that certification by creating a Jailer II position. In
5 addition, this resolution will establish funding for shift differential pay in the Jail and
6 Telecommunication Divisions of the Sheriff's Department due to the 24/7 operations.

7 A current issue in the jail is a need to have more Jailers with the LESB certification. There
8 are certain functions that only LESB certified Jailers can perform, such as conducting criminal
9 investigations to refer to the District Attorney for crimes while incarcerated, armed transports
10 of volatile inmates and armed hospital guards in the jail. The jail currently needs to rely on
11 Patrol Officers and Investigators to perform some of these duties. In some situations where
12 Investigators or Patrol Officers are not available, the Sheriff's Department has had to outsource
13 these duties at a higher cost to the County. This obviously puts strains on the two divisions. As
14 a result of the recent compensation study/market analysis, a Jailer II position has been created
15 on the new salary schedule effective 01-01-2024 that will require the LESB certification. The
16 Jailer II position will be placed at a higher grade level than the Jailer I position that will not
17 require a LESB certification.

18 The estimated cost of this change for wages and benefits will be approximately \$48,000
19 which will be funded with 100% tax levy/property tax credit. Similar to the compensation
20 study/market analysis, it is the recommendation of that County Administrator to offset with the
21 Property Tax Credit from sales tax with a zero increase to the total County tax levy needed.

22 In addition, the County Administrator is recommending a one dollar an hour
23 (\$1.00/hour) shift differential for all non-exempt employees in the Jail and the Emergency
24 Communication Center who work between 6:00 p.m. to 6:00 a.m. It is very difficult to recruit
25 for these positions for the night shifts. Many of the experienced staff choose to go to the day

26 shift since they are paid the same. The total estimated cost for the shift differential
27 recommendation is \$60,000. Similar to the compensation study/market analysis and LESB
28 certification, the costs will be added as levy to the Sheriff's Department budgets, but offset the
29 county's levy by using the Property Tax Credit from sales tax.

30 This resolution will be accompanied by a revision to the Human Resources Policy
31 regarding the pay for the shift differential for the non-exempt employees in the Jail and
32 Emergency Communication Center.

33

Resolution No. 30 - 23

**RES. 30-23: RESOLUTION TO APPROVE FUNDING FOR JAILER II POSITIONS WITH WISCONSIN
LAW ENFORCEMENT STANDARDS BOARD CERTIFICATION AND SHIFT DIFFERENTIAL PAY IN
THE JAIL AND TELECOMMUNICATION DIVISIONS OF THE SHERIFF'S DEPARTMENT - RANDY
SCHOLZ**

WHEREAS, there is a current issue in the jail with transports and other duties that require more Jailers that are Wisconsin Law Enforcement Standards Board (LESB) certified; and

WHEREAS, LESB certification allows certain tasks for a Jailer such as conducting criminal investigations to refer to the District Attorney for crimes while incarcerated, armed transports of volatile inmates and serving as armed hospital guards; and

WHEREAS, the jail currently needs to rely on Patrol officers and Investigators to perform some of these duties; and

WHEREAS, in some cases, where Investigators or Patrol Officers are not available, the Sheriff's Department has had to outsource these duties at a higher cost to the County; and

WHEREAS, the recommendation for the new salary schedule that takes effect 01-01-2024 is to create a Jailer II position that will require the LESB certification and these positions would be placed at a higher grade level than the Jailer I position that would not require a LESB certification; and

WHEREAS, the estimated cost of this change for wages and benefits would be approximately \$48,000, which will be funded with 100% tax levy/property tax credit; and

WHEREAS, similar to the compensation study/market analysis, the County Administrator's recommendation is to offset with the Property Tax Credit from sales tax with a zero increase to total County tax levy needed; and

WHEREAS, in addition, the County Administrator is recommending a one-dollar an hour (\$1.00/hour) shift differential for non-exempt employees working in the Jail and Emergency Communication Center between 6:00 p.m. to 6:00 a.m., as it has been difficult to recruit jailers and telecommunicators to work the night shift; and

WHEREAS, the total estimated cost for the non-exempt employees in the Jail and Emergency Communication Center recommendation for a one-dollar an hour (\$1.00/hour) shift differential is \$60,000; and

WHEREAS, similar to the compensation study/market analysis and LESB certification, the shift differential would be funded with Property Tax Credit; and

WHEREAS, the County Administrator is recommending to include approximately \$108,000 in property tax credit funding in the 2024 Proposed Chippewa County Budget to be used to cover the anticipated costs of the Jailer II positions and shift differential pay; and

WHEREAS, the County Board recognizes the need to invest in our employees in order to provide high quality service to the citizens of Chippewa County; and

WHEREAS, the Chippewa County sales tax has increased approximately \$2 million over the last two years, which allows the Chippewa County Board to make said investments in our employees, without increasing the tax rate; and

WHEREAS, the Chippewa County Board realizes and wants the citizens of Chippewa County to know that it will keep a close eye on the economy and fiscal health of Chippewa County; and

WHEREAS, the Chippewa County Board will make adjustments as needed to continue to remain fiscally responsible to the citizens of the Chippewa County;

NOW, THEREFORE BE IT RESOLVED, that \$108,000 of Property Tax Credit funding is hereby approved to be included in the 2024 Proposed County Budget to be used to cover the anticipated costs of the Jailer II positions and the shift differential for non-exempt employees in the Jail and Emergency Communication Center.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Estimated 2024 cost for Jailer II Positions and Shift Differential:

\$108,000 Funded by Property Tax Credit

08/8/2023	County Board
RESULT:	APPROVED [15 TO 3]
MOVER:	Ronald McGill, District 16
SECONDER:	Chuck Hull, District 19
AYES:	Gullickson, Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS:	Harold Steele, Glen Sikorski, Joel Seidlitz
ABSENT:	James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:



Todd A. Pauls, Corporation Counsel

7/18/2023



Lori Zwiefelhofer, Finance Director

7/18/2023



Randy B. Scholz, County Administrator

7/18/2023

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Jailer I or II

FLSA: Non-Exempt

Salary Range: Jailer I - 11A
Jailer II - 13

Reports To: Sergeants and Lieutenant - Jail

Department: Sheriff's

Date: January 2024~~February 2023~~

JOB SUMMARY

The job duties of the Jailer include but are not limited to supervising inmates of the Chippewa County Jail while assuring a safe, secure, and sanitary environment in accordance with established procedures and guidelines under the general direction of the Jail Sergeants and Jail Lieutenant. This is a non-law enforcement position.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Jailer might be asked to perform. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

1. Receives, books, and releases inmates which includes but is not limited to the following tasks: fingerprints, photographs, searches, and inventories and secures personal belongings; recording data and running checks, completing required screens, assigns and escorts inmates to cells or similar area; issues uniforms, bedding, personal products, and other supplies; ensures proper housing placement of inmates for safety and security within the facility; and releases inmates upon posting of bail, signing of signature bond, direction of an appropriate authority, or for work release purposes.
2. Maintains jail safety and security. Makes periodic rounds, conducts inmate counts, and conducts security inspections and searches of inmates and inmates' quarters for contraband and any unauthorized materials. Enforces regulations and discipline policies related to the security and operation of the facility.
3. Responds to emergency situations and take decisive action according to departmental policies and procedures. May employ force to quell disturbances and maintain discipline.
4. Maintains surveillance of all inmates and jail activities through visual and audible devices to ensure inmate's personal welfare is appropriately monitored. This includes watching for illegal activities or violations of jail regulations, unusual or suspicious behaviors, and signs of mental and physical illness.
5. Monitors and operates all equipment and alarms located in the jail control center.
6. Controls all access to the jail and maintains jail keys. Prevents unauthorized persons from entering or leaving the facilities.
7. Interprets and complies with all bond conditions and commitment orders and Judgments of Convictions. Receives and records fines and bail/bond transactions.
8. Maintains communication within and between shifts and keeps jailers, sergeants and management informed of any problems, complaints, or infractions.
9. Complete and maintains all paperwork, documentation, and records, including jail logs and activities and incidents, according to applicable jail policies and procedures and State regulations.
10. Provides for medical, mental or other attention necessary for the inmates' welfare, according to established policies and procedures. Stores and dispenses inmate medication (prescription and non-prescription) and keeps accurate records of such disbursements as directed by the jail nurse or other qualified medical personnel.

11. Performs duties to assist with the operation of the food service program, as needed, and supervises all inmate workers assigned to the kitchen.
12. Complies with all procedures and schedules for serving meals, linen exchange, inmate personal hygiene, cleaning and maintenance, incoming and outgoing mail, jail inspections, and prisoner requests.
13. Positively identifies and directs all visitors. Provides and supervises prisoner access to family, friends, clergy and other religious service providers, educational service providers, recreational service providers, attorneys, and probation and parole personnel.
14. Maintains Huber inmate compliance with Huber laws, rules and policies by performing the following duties: checks in and checks out Huber inmates, verifies employment, conducts job site and home visits, conducts random drug and alcohol testing, and deposits Huber funds.
15. Coordinate and transport and/or escort inmates to and from facilities, courts and medical/mental treatment facilities.
16. Answers or properly refers all inquiries concerning prisoner and jail matters.
17. Appears in court and testifies as a witness as required.
18. Performs intoximeter and preliminary breath tests (PBT), takes DNA mouth swabs, and collect urinalysis samples when necessary.
19. Collects and issues receipts for bail bonds, fine payments, and canteen accounts.
20. Attends training and in-service, as required.
21. Carries out other directives and duties as assigned.

Jailer II Additional Duties:

1. Gather information and write clear concise reports.
2. Direct traffic at special events and perform escort duties.
3. Effectively and legally conduct searches and seizures, and serve arrest warrants.
4. Conduct follow up investigations when necessary.
5. Control, secure, and preserve a crime scene for investigation unit.
6. Complete timely, accurate, legible, detailed incident reports which objectively document relevant information about an incident. Must appear in court as a witness and present testimony to judge/jury.
7. Renders first aid, maintains certification in CPR, Intoxilizer, PBT, and other areas as identified by the department.
8. Maintain LESB certification and firearms certification by participating in regularly scheduled department firearms training.
9. Assist in serving civil process papers which include serving restraining orders, injunctions, eviction notices, subpoenas, complaint and summons, etc.

Customers:

- All County employees, elected officials, and managers, excluding those in the Sheriff's Office.
- Anyone of the general public, inmates, and vendors.

Team Members:

- Members of the Sheriff's Office (Telecom/Investigations/Patrol/Jail/Clerical)

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

Jailer I

- High School Diploma / equivalent required.
- Two (2) years of previous full-time work experience required.
- ~~Possess 60 college credits from an accredited college as defined by the U.S. Department of Education preferred.~~
- Two (2) years of previous corrections / jail experience preferred.
- ~~Jail Officers Certification preferred.~~
- 200-hour basic Jail Officers Certification must be obtained within one year of hire if not already certified.
- A cell phone is recommended.
- A valid driver's license required.
- No felony or domestic misdemeanor or any offense, which, if committed in Wisconsin, could be punished as felony or domestic misdemeanor unless the applicant has been granted an absolute and unconditional pardon.

Jailer II

- High School Diploma / equivalent required.
- Two (2) years of previous full-time work experience required.
- Law Enforcement Standards Board (LESB) Certified, certifiable, or possess an equivalent out of state certification at time of hire (must complete WI Certification upon hire). (720 hour basic recruit training completed).
- Possess minimum education requirements if employed in Law Enforcement after 1993 required. (60 college credits from an accredited college as defined by the U.S. Department of Education.)
- Two (2) years of previous corrections / jail experience preferred.
- 200-hour basic Jail Officers Certification must be obtained within one year of hire if not already certified.
- A cell phone is recommended.
- A valid driver's license required.
- No felony or domestic misdemeanor or any offense, which, if committed in Wisconsin, could be punished as felony or domestic misdemeanor unless the applicant has been granted an absolute and unconditional pardon.

Placement at Jailer I or Jailer II upon hire will be determined based on qualification requirements listed under Education and/or Experience. If a Jailer I becomes qualified for a Jailer II, they are eligible to apply for a Jailer II position prior to the County posting the position externally for recruitment.

Pre-employment and Post- Offer Testing:

- Successfully pass an extensive background investigation
- Successfully pass a post-employment-offer physical exam and agility screening.
- Successfully pass a non-DOT drug screen and respiratory fit test.
- Successfully pass a psychological examination if LESB certified or certifiable.
- Failure to pass these will result in the employment offer being revoked.

SKILLS AND ABILITIES

- Knowledge of the Sheriff's Department and the overall operations of the Jail and the ability to carry out its mission.
- Knowledge of the Jail Division policies and procedures, and applicable state and federal laws pertaining to the care, security, and discipline of adult inmates.
- Knowledge of state statute and county ordinances and be able to apply either one depending on the incident.
- Knowledge of evidence identification, collection, and securement.
- Ability and skill to manage, direct, and command people in such a manner as to obtain maximum cooperation with minimum use of coercion and minimum creations of hostility and rebellion.
- Knowledge and proficiency in the use of all safety and security related equipment including but not limited to, cameras, assigned weapons, restraint devices, radios, fingerprint equipment, video equipment, mace, gas mask and Scott air pack.
- Ability and skill to perform effectively under ever- present stressful conditions.
- Ability to recognize and respond to inmate health needs.
- Knowledge of CPR and basic first aid techniques.
- Ability to think and act quickly, accurately and calmly under time constraints, pressure, high stress or emergency situations.
- Ability to remain calm and levelheaded in difficult, unexpected, stressful, or emergency situations.
- Knowledge of legal compliance with inmate rights.
- Ability to prioritize and multi-task efficiently.
- Memorize and retain information over short and long periods of time
- Ability to be a self-starter and follow established procedures as well as follow directions, instructions and protocol provided verbally or in writing.
- Ability to record information accurately and legibly in jail log(s) or keyboard skills to properly enter such information in the appropriate computer program.
- Ability to read information already contained in such log(s)/areas to see if what has already been documented should impact what is currently being done (previous problems, restrictions, etc.).
- Ability to write clear, concise, and timely reports and understand what information to include in those reports so that disciplinary procedures and/or new charges against inmates can be properly sustained at subsequent internal or circuit proceedings-this requires knowledge of the rules of the jail and also the laws of the state of Wisconsin in order to know when a violation has occurred.
- Ability to review previously dictated reports and make appropriate corrections.
- Ability to read information already contained in log.
- Ability to maintain discretion regarding business-related files, reports and conversations, within the provisions of open records laws.
- Ability to safeguard confidential records including protected health information.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and basic knowledge of Microsoft Office software, etc.
- Ability to operate equipment and machinery requiring simple, periodic adjustments such as motor vehicles two-way radio, computer keyboard/typewriter, photocopier, firearms, restraint devices, intoxilyzer, communications equipment, common tools.
- Knowledge of radio operating requirements and techniques and the ability to perform the skill and speed in the operation of radios and related equipment, and to demonstrate knowledge of standard correctional functions and procedures.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform complex mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.
- Ability to exercise sound judgment in performing work assigned in line with established policies, directives, statutes, and industry standards.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, standing, sitting, reaching, walking, lifting and/or move (up to 55 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Must occasionally lift, carry, push, and/or pull up to 55 pounds. Lifting in excess of 55 pounds should be done in teams or utilizing a mechanical device. Employees may be required to lift, carry, push, and/or pull more than 55 pounds in emergency situations where no assistance or mechanical device is available.
- Physical activities such as climbing, crouching, balancing, reaching, and fine manipulation may be required occasionally.
- Specific vision abilities required including peripheral, hand-eye coordination, depth perception, and response time.

Work Environment:

Works in potentially unsafe and uncomfortable conditions. There may be variations or extremes in environmental factors such as temperature, smoke, toxic agents, violence, noise, vibrations, wetness, disease and/or dust can cause discomfort and where there is a risk of injury.



STATEMENT OF EXPLANATION

Resolution No. 31 - 23

RES. 31-23: RESOLUTION TO CREATE TWO FULL-TIME COMPREHENSIVE COMMUNITY SERVICES SOCIAL WORKER POSITIONS IN THE RECOVERY AND WELLNESS CONSORTIUM DIVISION OF THE DEPARTMENT OF HUMAN SERVICES - TIM EASKER

1 Passage of this resolution will create two (2) full-time social worker positions in the
2 Recovery and Wellness Consortium (RWC) Division of the Department of Human Services. The
3 positions will provide intervention services for adults with mental health and/or substance use
4 disorders through the Comprehensive Community Services (CCS) program.

5 These positions will be filled after January 1, 2024 and when consumer numbers dictate
6 additional positions are needed. The CCS program is a fully funded/reimbursed Medicaid
7 program and requires no additional funding from Chippewa County. Both the federal and state
8 governments continue to add funding to the CCS program in an effort to address mental health
9 and substance abuse issues.

10 The Wisconsin Department of Health Services which administers the program does not
11 allow for waitlists for consumers to receive services to exist. In June of 2019 the RWC was cited
12 for having a waitlist.

13 A portion of referrals into adult CCS comes through children who are already enrolled in
14 the program and have turned 18 years old. Historically 60% of these consumers actually
15 continue on in the adult CCS program. Currently we anticipate about 18 new enrollments from
16 the children's program into the adult CCS program in 2024. Self-referrals have accounted for an
17 additional 27 participants through 2022 to date.

18 While CCS is an intervention, it is also a prevention program in that it prevents and or
19 delays the placement of adults in much costlier deep end placements. The costs for placements
20 in facilities such as Winnebago Mental Health Institute and Trempealeau County Health Care
21 Center range from \$1,450 per day to \$10,000 per month. Due to a shortage of local hospital
22 resources, consumers often end up being transported across the state to Winnebago, which
23 also impacts law enforcement who are required to transport the individuals. This also impacts
24 the courts and Corporation Counsel. The Winnebago related hospital costs alone have
25 continued to climb in recent years from 2018 at \$116,253 to 2019 at \$301,072 to 2020 at
26 \$339,057 to 2021 at \$493,561 to 2022 at \$539,301.

27 Without the addition of these requested positions to address the additional referrals,
28 the Department will not remain in compliance with the State's no waitlist mandate. This
29 resolution will authorize the Department of Human Services to use the federal and state funds
30 already allocated to the CCS program in 2023 and continue into future fiscal years.
31

Resolution No. 31 - 23

**RES. 31-23: RESOLUTION TO CREATE TWO FULL-TIME COMPREHENSIVE COMMUNITY
SERVICES SOCIAL WORKER POSITIONS IN THE RECOVERY AND WELLNESS CONSORTIUM
DIVISION OF THE DEPARTMENT OF HUMAN SERVICES - TIM EASKER**

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues; and

WHEREAS, CCS services are provided to individuals across the lifespan, however the consumer must meet certain functional and financial eligibility requirements, including a determination that the consumer will benefit from CCS services; and

WHEREAS, the Wisconsin Department of Health Services does not allow for a waitlist for consumers to receive CCS program services to exist, but in June of 2019 the Recovery and Wellness Consortium was cited for having such a waitlist; and

WHEREAS, the CCS program is expected to enroll about 40 or so adults through the end of 2024, considering attrition; and

WHEREAS, a full caseload for a CCS worker is about 20 adults; and

WHEREAS, the use of CCS prevents and or delays the placement of adults in costly out of home placements such as Winnebago Mental Health Institute (cost upwards of \$1,450 per day) and the Trempealeau County Health Care Center (costs are approximately \$10,000 per month; and

WHEREAS, due to a shortage of local hospital resources, consumers often are being transported across the state to Winnebago Mental Health Institute by law enforcement, which has had a detrimental impact upon their budgets for these trips alone, not to mention court and Corporation Counsel time; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that the Recovery and Wellness Consortium (RWC) Division be provided with two (2) new positions to provide CCS services to address the increase in services needs for adults with mental health and/or substance use disorders;

WHEREAS, it is also recommended these positions be filled after January 1, 2024 and when consumer numbers dictate additional adult CCS social workers are needed: and

WHEREAS, these CCS positions will be fully funded through CCS funding from the state

and federal governments; and

WHEREAS, the Health and Human Services Board has reviewed and does approve the creation of two (2) full-time social worker positions in the Recovery and Wellness Consortium Division of the Department of Human Services to provide CCS to adults;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, two (2) full-time Social Worker positions are hereby created in the Recovery and Wellness Consortium of the Department of Human Services to provide CCS services to adults and serve consumers as they become eligible; and

BE IT FURTHER RESOLVED, that these positions be filled after January 1, 2024 and when consumer numbers dictate additional CCS social workers are needed; and

BE IT FURTHER RESOLVED, that these positions shall be funded by using the Medicaid revenue generated by these positions as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that commencing in 2024, the Department of Human Services shall utilize the Medicaid revenue from state and federal funding sources to permanently fund these positions; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund these positions no longer be available or be reduced significantly, these positions may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded with Medicaid CCS and CLTS Waiver	
Wages and Benefits	\$194,892
Other Costs	4,200
Total 2023 Estimated Cost	\$199,092

08/8/2023 County Board

RESULT: APPROVED [13 TO 5]

MOVER: George Rohmeyer, District 17

SECONDER: David Bischel, District 4

AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Calkins, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Gullickson, Steele, Sikorski, Seidlitz, Teuteberg

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

120 08/01/23 Executive Committee FORWARD TO COUNTY BOARD
121

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

6/6/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

6/7/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

6/8/2023

122



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Human Services Division: Recovery & Wellness Consortium (RWC)

Current Job Description Title: Social Worker I II III CCS-RWC (two positions) Anticipated Start Date: TBD 2024

Proposed Job Description Title: (if different) _____

Direct Supervisor: Tom Diel

Current/Past Employee Name (blank if new position): NEW No. of Years Served in Position: _____

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

Forecasting of referrals and assigned cases in adult Comprehensive Community Services (CCS) indicates a need for a minimum of two positions in calendar year 2024 to stay in line with consumer needs. Attrition of cases and capacity have been calculated. These positions are fully funded, no levy dollars are needed.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☐ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☒ Yes ☐ No

If yes, provide statute, regulation, etc.

CCS - WI DHS Chapter 36

Position Justification Description (Why is the position needed?):

These positions are needed to maintain the program and stay in compliance with no wait list mandates.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

55 percent productivity per month.

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Due to the complexities and fiscal responsibilities of the program it is best administered in-house.

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

CCS is a highly technical program that needs skilled, trained staff. Training takes several months. Specific credentials are required.

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule _____
(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

Significantly high wait list and possible citation from the State again. Staff burn-out and turnover. Lack of access to mental health services in the county for our youth. Increased high end out of home placements.

For new positions, is there office space available for this position? ☐ Yes ☒ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☒ Yes ☐ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

Office location note - telecommuting proposal to be discussed.

This position fits the County plan to improve mental health access for the citizens of Chippewa County.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

n/a - new positions + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 209-85-54312
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 23.61 of Pay Grade O

<u>23.61</u>	X	<u>2 positions x 2080 = 4160</u>	=	<u>98,217.60</u>
Starting Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Minimum Impact
<u>98,217.60</u>	+	<u>18,415.80</u>	+	<u>47,976</u>
Total Wages Minimum Impact		Fringe Benefits* (Use percentage below)		Total Minimum Fiscal Impact 2023
				<u>164,609.40</u>

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 29.74 of Pay Grade Q

<u>29.74</u>	X	<u>2 positions x 2080 = 4160</u>	=	<u>123,718.40</u>
Position Point Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Maximum Impact
<u>123,718.40</u>	+	<u>23,197.20</u>	+	<u>47,976</u>
Total Wages Position Point Impact		Fringe Benefits* (Use percentage below)		Total Maximum Fiscal Impact 2023
				<u>194,891.60</u>

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ _____ 4200
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ _____ 4200

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>Medicaid - CCS</u>	<u>100</u> %	\$ <u>199,091.60</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____
TOTAL	100%	\$ <u>199,091.60</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Easker</u> <u>5/25/23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>6-4-23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/25/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. _____ County Board Approval Date ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>[Signature]</u> <u>5/25/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: _____

These position requests are approved but contingent upon acceptable space plan to County Administrator by June 30th.

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Social Worker - Comprehensive Community Services (CCS), Community Support Program (CSP), Children's Long-Term Support-Waiver (CLTS) and Crisis

FLSA: Exempt

Salary Range: P

Reports To: Human Services Division Manager/Supervisor
(Divisions –CYFS or RWC)

Department: Human Services

Date: May 2023

JOB SUMMARY

The job duties of the Social Worker – CCS, CSP, CLTS and Crisis include but are not limited to providing the following types of services: needs assessment, crisis intervention, case planning, advocacy and development of community resources; to provide services to both children and adults with varying disabilities, functioning levels, substance use and mental health needs; and to provide responsive, courteous and efficient service to County residents and the general public.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Social Worker - CCS, CSP, CLTS and Crisis might be asked to perform. This job description is to incorporate any county ordinances created for the position of Social Worker - CCS, CSP, CLTS and Crisis. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Work to protect children, elderly and at-risk adults; preserve families and individuals and utilize community-based resources whenever possible by serving consumers in the least restrictive environment and utilize out-of-home placements only when all other resources have been exhausted. Assess and evaluate prospective consumer's immediate situation, determine appropriate response, and assure that response is made. Assess and intervene as necessary in crisis situations. Refer to and involve other community resources as needed.
- Engage consumers in their homes and other community settings as necessary.
- Utilize trauma informed care principles in all interactions with consumers and their families.
- Coordinate access to services, ensure services are provided in an appropriate and timely manner, review progress, and terminate services when goals are attained.
- In collaboration with the consumer and his/her supports, conducts comprehensive, strength-based assessments through interviews, home visits and collecting of collateral information.
- Inform consumers about available community resources and how to independently gain access to needed services.
- Work to achieve services and treatment objectives without duplication of effort and with maximum effective use of staff time and available resources.
- Maintain documentation that meets professional practice, billing expectations, and program standards.
- Complete court documents related to mental health or other program areas and provide testimony.
- Attend and participate in staff meetings, supervision times, and other scheduled meetings.
- Participate in employee engagement and strategic planning processes to create and maintain a healthy work environment.
- Develop professional knowledge and skills by attending training events, conferences, and workshops.

- When assigned, speak to the community and other organizations to provide public education.
- Use discretion with consumers; observe rules of confidentiality and maintain non-judgmental attitude.
- Perform job duties in adherence with Federal laws, State Statutes and Wisconsin Department of Health Services Administrative Code and standards.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Bachelor degree in Social Work or a related field (e.g. psychology, sociology, etc.) required.
- Must possess a Social Work Certification upon hire.
- Minimum of one (1) year of full-time or part-time work experience required.
- Program specific training may be an additional requirement where relevant.
- A valid driver's license required.

Note: Upon hire, anyone in possession of a Professional Counselor license or another license from another human service related field will be unable to utilize the title social worker, publicly identify themselves as a social worker, or practice utilizing the title of Social Worker. The term "social worker" is exclusive solely for the purpose of this job description.

If an applicant or employee does not have a Social Worker Certification upon hire, they may be hired as a Case Worker in DHS while obtaining their certification. Please refer to Case Manager in DHS job description for further details including pay range. Upon completion of the certification, the employee shall notify their manager to be reclassified as a Social Worker. Typically, this will occur on the next pay period upon proof of certification.

SKILLS AND ABILITIES

- Knowledge and understanding of human growth and behavior.
- Ability to maintain a professional demeanor when dealing with the public.
- Knowledge of community resources.
- Ability to work with diverse populations
- Ability to relate to people in an unprejudiced and understanding manner.
- Ability to communicate clearly and effectively, both written and oral.
- Ability to focus on strengths, accurately listen, develop trust with team members, understand multiple perspectives and intervene on ineffective team behavior.
- Utilize person/family-centered planning and use recovery oriented principles.
- Utilize Motivational Interviewing practices.
- Ability to problem-solve and to perform duties in an independent manner while exercising good judgment.

- Knowledge of laws, regulations and practices pertaining to federal and state public welfare programs. Working knowledge of Chapter 36, 51, 54, 55, 63 and Children's Long-Term Support.
- Working knowledge of Medicaid documentation requirements.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and intermediate knowledge of Microsoft Office software, etc.
- Ability to use GPS relating to county landmarks, roads, and businesses.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

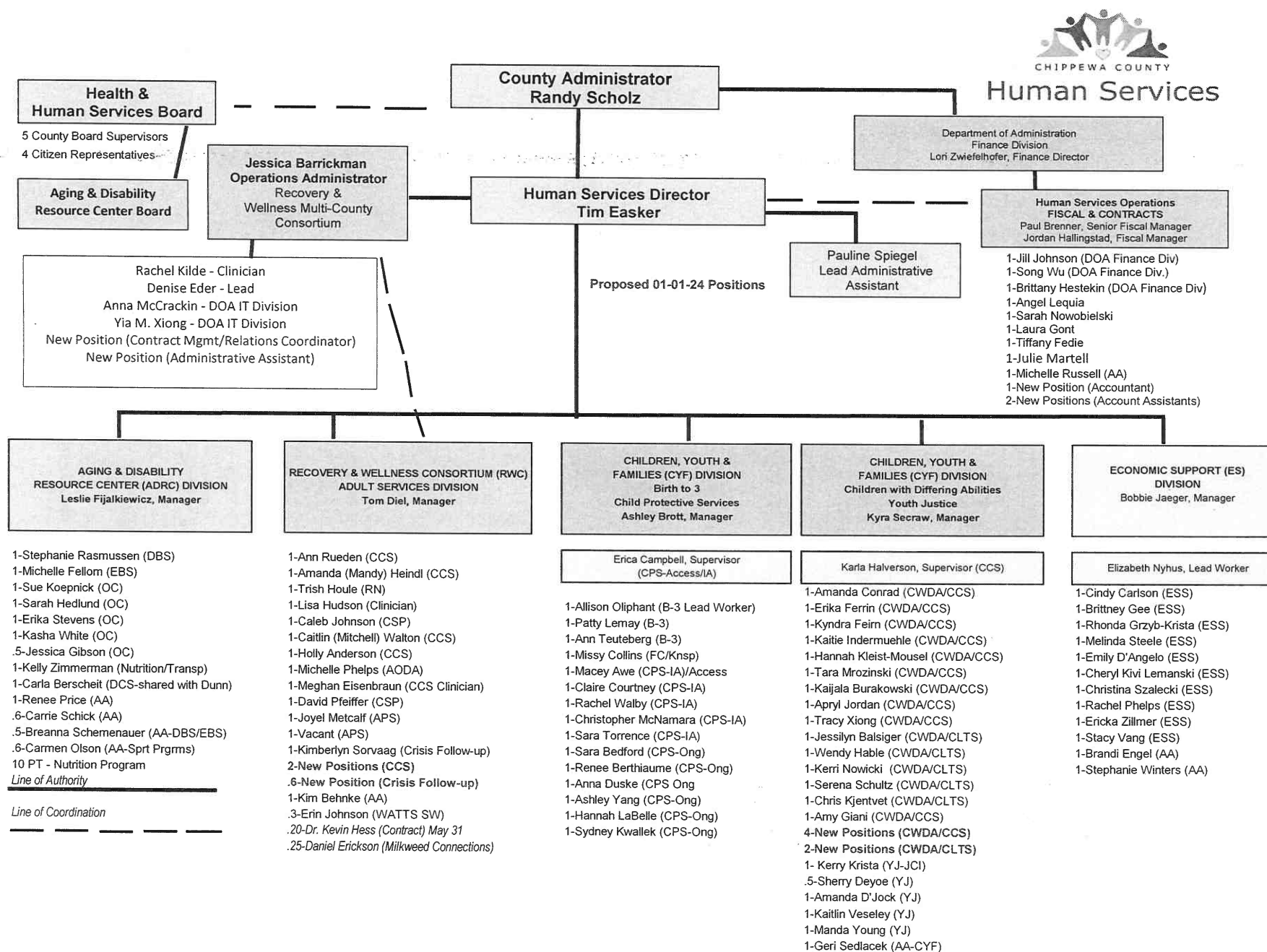
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Works in an office setting as well as working with clients in their homes.
- There can be dangerous and intense situations requiring law enforcement back up such as mental health crisis situations, drug endangered homes and entering homes where there could be a possible risk of physical injury and unpredictability.
- Must be available on a 24 hour basis flexible time schedule. Schedule to be worked out with Department.
- May require travel in all types of weather conditions and changing temperatures.

Chippewa County Department of Human Services Organizational Chart - Employees





Human Services

Frequently asked Questions

What is the difference between CCS-Comprehensive Community Services, CLTS-Children's Long-Term Support, and CPS-Child Protective Services?

Comprehensive Community Services (CCS)

A voluntary psychosocial rehab program for children and adults who have a **diagnosed mental health and or substance use disorder**. Besides the previous diagnosis, an individual must meet certain functional and financial eligibility standards. The program provides services based on the assessed need of the individual. This is not intended to be a lifelong support program.

Children's Long-Term Support (CLTS)

A voluntary program that serves children with **physical and developmental disabilities** in order for them to remain in the community, at home with their families. Certain functional and financial eligibility standards must be met for participation. Services often include the purchase of adaptive aids, home modifications, and the like. Children are typically in this program until they reach adulthood at which time they transition to family care.

Child Protective Services (CPS)

An involuntary program that **investigates complaints of child abuse and neglect**. The majority of foster home placements in this county are the result of CPS involvement due to child safety issues.

How are these programs funded?

CCS/CLTS – Fully funded Medicaid programs.

CPS – A mix of state and local levy.

What kinds of services do CCS and CLTS pay for?

CCS – There are 11 service array items delivered by contracted providers as follows: service planning, diagnostic evaluations, medication management, physical health monitoring, peer support, individual skill development and enhancement, employment related skill training, individual/family psychoeducation, wellness management, psychotherapy, and substance abuse treatment. Services are based on an individual's assessed need.

CLTS – Adaptive bikes, adaptive equipment for bathing, wipes, sensory items, home modifications (bathroom remodels, fences, ramps), communication devices for non-verbal participants (iPads with communication applications), community inclusion (memberships for sports and community activities), items recommended by Occupational (OT) and Physical Therapy (PT) to help with balance, strengthening, etc. not covered by insurance; adaptive shoes, conferences or trainings for parents pertaining to their kids' special needs; door alarms, wearable GPS devices, adaptive clothing, service animals, and vehicle modifications (parents buy the vehicle; waiver pays to have the vehicle modified to accommodate disability, such as a ramp or lift for a wheelchair).

What services does Chippewa County not authorize under the CLTS program?

Educational materials (school responsibility), swing set, car, trampolines, pools, vacations, cleaning services, typical parent/family purchases or responsibilities, anything covered by insurance, and upgraded materials (families are required to pay for any upgrades they want).

- It is important to note that we have denied requests for some kids that have been approved for others because the request did not meet an assessed need or goal on the Service Plan. We understand families sometime become upset about these decisions as they talk among themselves, but approvals are based on an individual's assessed need.
- We also will only purchase the most cost-effective item. For example, if a request is made to purchase a certain item (for an assessed need) that cost "X" dollars and we can find an item that meets the need at a lesser cost, we will only purchase the lesser cost item.
- There is State oversight when services are of a high cost:
 - If the annual anticipated daily cost of services is equal to or greater than \$162.45, we have to send a notification to the state.
 - If the annual anticipated daily cost of services is equal to or greater than \$287.67, we have to send notification and wait for the State to approve the Service Plan prior to implementing any services.
 - Additionally, the State also reviews and approves (or denies) any item over \$2,000 (such as a home modification).

What is the daily cost of the Winnebago Mental Health Institute?

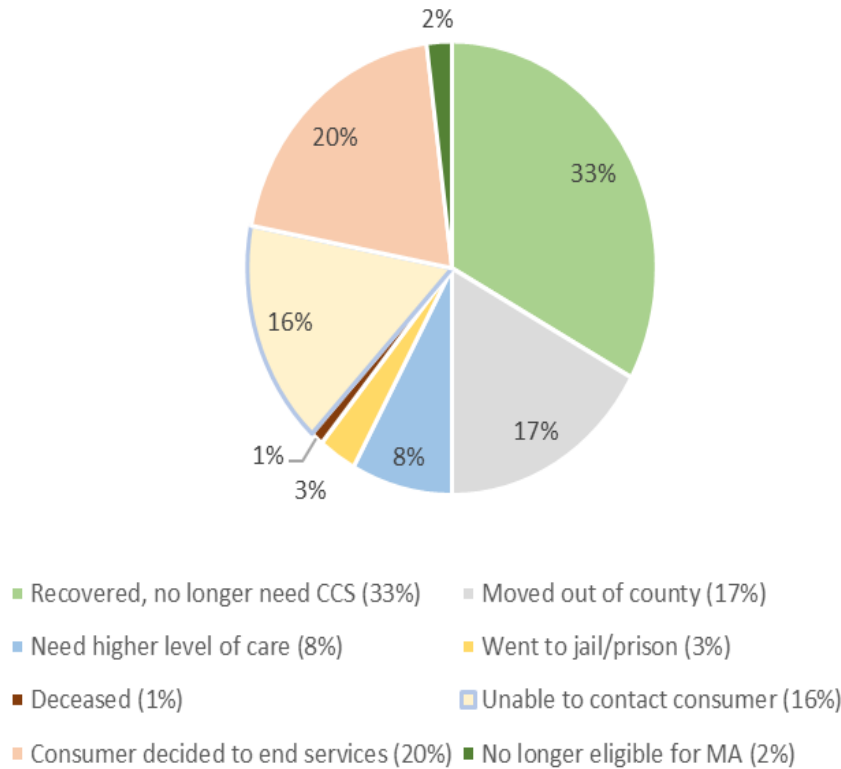
Individuals who are placed on an emergency detention and sent to Winnebago, the county where the detention occurred pays \$1,450 per day.

How can CLTS and CCS save on out-of-home placement costs?

When a child is placed in foster care and is enrolled in CLTS a portion of the monthly rate may be paid by CLTS. For example, CLTS is currently covering \$4,985 per month for eight children.

In data from September of 2021, of the sixteen Youth Justice kids in out-of-home care, CCS delayed placement of seven kids for 141 months with a monthly per child cost of \$8,830 or \$61,810/month for all seven.

2022 Reason for Discharge



Recovery and Wellness Consortium Comprehensive Community Service (CCS) Outcome Data

33% of the 264 discharged consumers in 2022 graduate successfully from the program

Only 11% discharged needing a higher level of care, jail or prison

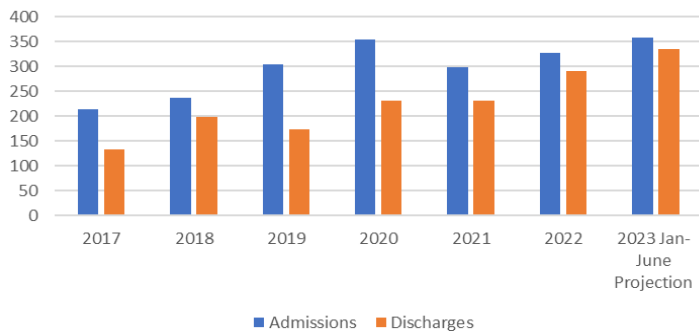
Average Length of Time Receiving Services

Youth: 2.2 years

Adults: 2 years

The intent of our wraparound integration plan in 2023-2024 is to increase recovery sustainability and decrease length of stay due to increased focus on community, natural supports and more frequent team check ins to make adjustments to services as needed.

Admissions vs Discharges



This graph demonstrates that admissions and discharges are moving towards being more equal.

We started talking about wraparound in 2022, have started foundational training in 2023 and plan for full integration in 2024/2025.

Forward Thinking: The RWC is in process of redesigning our Electronic Health Record System. This redesign will allow us to track individual and collective outcomes based on goals met by consumers. It will also allow us to incorporate an existing assessment tool right into the system for easy access to collective outcome based data.



STATEMENT OF EXPLANATION

Resolution No. 32 - 23

RES. 32-23: RESOLUTION TO CREATE TWO SOCIAL WORKER POSITIONS IN THE DEPARTMENT OF HUMAN SERVICES IN 2024 TO PROVIDE CHILDREN'S LONG TERM SUPPORT SERVICES TO CHILDREN - TIM EASKER

1 Passage of this resolution will create two (2) full-time social worker positions in the
2 Children Youth and Families Division, Children with Differing Abilities Unit of the Department of
3 Human Services. These positions will provide early intervention services for children with
4 physical and developmental disabilities through the Children's Long Term Support (CLTS or
5 "waiver") program. The positions will be filled after January 1, 2024 and when consumer
6 numbers dictate the positions are needed. The CLTS program is a fully funded/reimbursed
7 Medicaid program and requires no additional funding from Chippewa County. The federal and
8 state governments continue to add funding to this program in an effort to have services
9 provided early in a child's life.

10 The Wisconsin Department of Health Services (WIDHS), which administers the CLTS
11 program, does not allow counties to have waitlists for clients waiting to receive the services.
12 This mandate was effective as of July of 2020. Chippewa County received a written warning for
13 having a waitlist in the spring of 2022 and was directed to develop a plan to ensure children
14 receive services as they are enrolled into the program.

15 Based on data from calendar year 2022 and extrapolated through the end of 2024, the
16 Department of Human Services expects that there will be about 158 more children enrolled into
17 the CLTS program. The Department has one new CLTS position authorized for 2023, which will
18 likely be filled in June. It is anticipated that this 2023 position will absorb 45 of the expected 158
19 new enrollees, leaving approximately 113 children needing to be served. The Department
20 therefore believes that two additional CLTS social workers will need to be hired in 2024 to meet
21 this increased need and avoid a waitlist.

22 If these services are not available when needed, families may be unable to stay together
23 because functional skills must be learned at an early age and funding for deep end services such
24 as hospitalization, crisis intervention, and out-of-home placements, will be required at a much
25 higher cost to taxpayers. In addition, without these requested positions to address the
26 additional referrals, the Department will not remain in compliance with the State's no waitlist

27 mandate. This resolution will authorize the Department of Human Services to use the federal
28 and state funds that are currently allocated and will be allocated to the CLTS program in 2024
29 and continue into future fiscal years.
30

Resolution No. 32 - 23

RES. 32-23: RESOLUTION TO CREATE TWO SOCIAL WORKER POSITIONS IN THE DEPARTMENT OF HUMAN SERVICES IN 2024 TO PROVIDE CHILDREN'S LONG TERM SUPPORT SERVICES TO CHILDREN - TIM EASKER

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Children's Long-Term Support (CLTS) Program, which provides early intervention services for children with physical and developmental disabilities; and

WHEREAS, CLTS services are provided to children who meet certain functional and financial eligibility requirements; and

WHEREAS, the Wisconsin Department of Health Services has mandated that no county agency shall have a waitlist for their CLTS program, effective July 1, 2020; and

WHEREAS, the CLTS program is expected to enroll approximately 158 more children into the program through the end of 2024, even considering attrition; and

WHEREAS, the Department has been authorized an additional CLTS social worker position in 2023, which has yet to be filled and when filled will be able to provide services for 45 of the expected 158 additional enrollees, leaving an estimated 113 children who will require services; and

WHEREAS, without the addition of two additional CLTS social worker positions to address the additional referrals, the Department will not remain in compliance with the State's no waitlist mandate; and

WHEREAS, the CLTS program is a fully funded/reimbursed Medicaid program and requires no additional funding from Chippewa County; and

WHEREAS, the federal and state governments continue to add funding for the CLTS program in an effort to have services provided early in a child's life; and

WHEREAS, the consequences of not having services available to children when needed include families being unable to stay together because functional skills must be learned at an early age and costlier deep end services such as hospitalizations, crisis intervention, and out-of-home and out-of-state placements; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that the Children Youth and Family Services Division, Children with Differing Abilities Unit, be provided with two (2) new social worker positions to provide CLTS services to children with special needs; and

WHEREAS, it is also recommended that these positions be filled after January 1, 2024 and when consumer numbers dictate additional social worker positions are needed; and

WHEREAS, these CLTS positions would be fully funded through CLTS funding from the state and federal governments; and

WHEREAS, the Health and Human Services Board has reviewed and does approve the creation of two (2) full-time social worker positions in the Children Youth and Families Division, Children with Differing Abilities Unit of the Department of Human Services to provide CLTS services;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, two (2) full-time social worker positions are hereby created in the Children Youth and Families Division, Children with Differing Abilities Unit of the Department of Human Services to ensure children receive services as they become enrolled in the CLTS Program; and

BE IT FURTHER RESOLVED, that these positions be filled after January 1, 2024 and when consumer numbers dictate additional social worker positions are needed to meet demand in the CLTS Program; and

BE IT FURTHER RESOLVED, that these positions shall be funded by Medicaid revenue generated by the positions; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund these positions no longer be available or be reduced significantly, these positions may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded with Medicaid CCS and CLTS Waiver

Wages and Benefits	\$194,892
--------------------	-----------

Other Costs	4,200
-------------	-------

Total 2024 Estimated Cost	\$199,092
---------------------------	-----------

08/8/2023 County Board

RESULT: APPROVED [15 TO 3]

MOVER: George Rohmeyer, District 17

SECONDER: Caden Berg, District 13

AYES: Schmitt, Bischel, Bergeron, Ericksen, Seidlitz, Peterson, Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Dean Gullickson, Harold Steele, Glen Sikorski

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

121 08/01/23 Executive Committee FORWARD TO COUNTY BOARD

122

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

6/14/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

6/15/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

6/15/2023

123



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Human Services

Division: CYFS - CWDA

Current Job Description Title: ~~CLTS~~ Social Worker - CLTS 2 positions

Anticipated Start Date: TBD 2024

Proposed Job Description Title: (if different) _____

Direct Supervisor: Kyra Secraw

Current/Past Employee Name (blank if new position): _____

No. of Years Served in Position: _____

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

Forecasting of referrals and assigned cases in CLTS indicates a need for a minimum of 2 positions in calendar year 2024 to stay in line with consumer needs. Attrition of cases and capacity have been calculated. These position are fully funded; no levy dollars are needed.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☒ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☒ Yes ☐ No

If yes, provide statute, regulation, etc.

CLTS program - federal assurances under S 1915(b) (4)

Position Justification Description (Why is the position needed?):

These positions are needed to maintain the program and stay in compliance with no wait list mandates.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

55% productivity per month.

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Due to the complexities and fiscal responsibilities of the program it is best administered in-house.

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

CLTS is a highly technical program that needs skilled, trained staff. Training takes several months. Specific credentials are required.

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule 40 hrs per week consistent with courthouse hours (M-Th 9 hrs & Fri 4 hours

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

Significantly high wait list and probable State intervention. Staff burn-out and turnover. Lack of access to services in the county for our youth with physical and developmental disabilities. Increased high end out of home placements.

For new positions, is there office space available for this position? ☐ Yes ☒ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☒ Yes ☐ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

Office location note - telecommuting proposal to be discussed.

This position fits the County plan to provide support and services to children with disabilities in Chippewa County.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

n/a - new positions _____ + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 208-80-54533
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 23.61 of Pay Grade O

23.61	X	2 positions x 2080 = 4160	=	98,217.60
Starting Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Minimum Impact
98,217.60	+	18,415.80	+	47,976
Total Wages Minimum Impact		Fringe Benefits* (Use percentage below)		Health Insurance **
			=	164,609.40
				Total Minimum Fiscal Impact 2023

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 29.74 of Pay Grade Q

29.74	X	2 positions x 2080 = 4160	=	123,718.40
Position Point Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Maximum Impact
123,718.40	+	23,197.20	+	47,976
Total Wages Position Point Impact		Fringe Benefits* (Use percentage below)		Health Insurance **
			=	194,891.60
				Total Maximum Fiscal Impact 2023

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ _____ 4,200
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ _____ 4,200

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>MA CLTS Case Mgmt and DCF grant</u>	<u>100</u> %	\$ <u>199,091.60</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____
TOTAL	100%	\$ <u>199,091.60</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Casker</u> <u>5/25/23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. _____ County Board Approval Date ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>[Signature]</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: _____

New position requests approved contingent upon
acceptable space plan to County Administrator
by 6/30/23.

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Social Worker - Comprehensive Community Services (CCS), Community Support Program (CSP), Children's Long-Term Support-Waiver (CLTS) and Crisis

FLSA: Exempt

Salary Range: P

Reports To: Human Services Division Manager/Supervisor
(Divisions –CYFS or RWC)

Department: Human Services

Date: May 2023

JOB SUMMARY

The job duties of the Social Worker – CCS, CSP, CLTS and Crisis include but are not limited to providing the following types of services: needs assessment, crisis intervention, case planning, advocacy and development of community resources; to provide services to both children and adults with varying disabilities, functioning levels, substance use and mental health needs; and to provide responsive, courteous and efficient service to County residents and the general public.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Social Worker - CCS, CSP, CLTS and Crisis might be asked to perform. This job description is to incorporate any county ordinances created for the position of Social Worker - CCS, CSP, CLTS and Crisis. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Work to protect children, elderly and at-risk adults; preserve families and individuals and utilize community-based resources whenever possible by serving consumers in the least restrictive environment and utilize out-of-home placements only when all other resources have been exhausted. Assess and evaluate prospective consumer's immediate situation, determine appropriate response, and assure that response is made. Assess and intervene as necessary in crisis situations. Refer to and involve other community resources as needed.
- Engage consumers in their homes and other community settings as necessary.
- Utilize trauma informed care principles in all interactions with consumers and their families.
- Coordinate access to services, ensure services are provided in an appropriate and timely manner, review progress, and terminate services when goals are attained.
- In collaboration with the consumer and his/her supports, conducts comprehensive, strength-based assessments through interviews, home visits and collecting of collateral information.
- Inform consumers about available community resources and how to independently gain access to needed services.
- Work to achieve services and treatment objectives without duplication of effort and with maximum effective use of staff time and available resources.
- Maintain documentation that meets professional practice, billing expectations, and program standards.
- Complete court documents related to mental health or other program areas and provide testimony.
- Attend and participate in staff meetings, supervision times, and other scheduled meetings.
- Participate in employee engagement and strategic planning processes to create and maintain a healthy work environment.
- Develop professional knowledge and skills by attending training events, conferences, and workshops.

- When assigned, speak to the community and other organizations to provide public education.
- Use discretion with consumers; observe rules of confidentiality and maintain non-judgmental attitude.
- Perform job duties in adherence with Federal laws, State Statutes and Wisconsin Department of Health Services Administrative Code and standards.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Bachelor degree in Social Work or a related field (e.g. psychology, sociology, etc.) required.
- Must possess a Social Work Certification upon hire.
- Minimum of one (1) year of full-time or part-time work experience required.
- Program specific training may be an additional requirement where relevant.
- A valid driver's license required.

Note: Upon hire, anyone in possession of a Professional Counselor license or another license from another human service related field will be unable to utilize the title social worker, publicly identify themselves as a social worker, or practice utilizing the title of Social Worker. The term "social worker" is exclusive solely for the purpose of this job description.

If an applicant or employee does not have a Social Worker Certification upon hire, they may be hired as a Case Worker in DHS while obtaining their certification. Please refer to Case Manager in DHS job description for further details including pay range. Upon completion of the certification, the employee shall notify their manager to be reclassified as a Social Worker. Typically, this will occur on the next pay period upon proof of certification.

SKILLS AND ABILITIES

- Knowledge and understanding of human growth and behavior.
- Ability to maintain a professional demeanor when dealing with the public.
- Knowledge of community resources.
- Ability to work with diverse populations
- Ability to relate to people in an unprejudiced and understanding manner.
- Ability to communicate clearly and effectively, both written and oral.
- Ability to focus on strengths, accurately listen, develop trust with team members, understand multiple perspectives and intervene on ineffective team behavior.
- Utilize person/family-centered planning and use recovery oriented principles.
- Utilize Motivational Interviewing practices.
- Ability to problem-solve and to perform duties in an independent manner while exercising good judgment.

- Knowledge of laws, regulations and practices pertaining to federal and state public welfare programs. Working knowledge of Chapter 36, 51, 54, 55, 63 and Children's Long-Term Support.
- Working knowledge of Medicaid documentation requirements.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and intermediate knowledge of Microsoft Office software, etc.
- Ability to use GPS relating to county landmarks, roads, and businesses.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

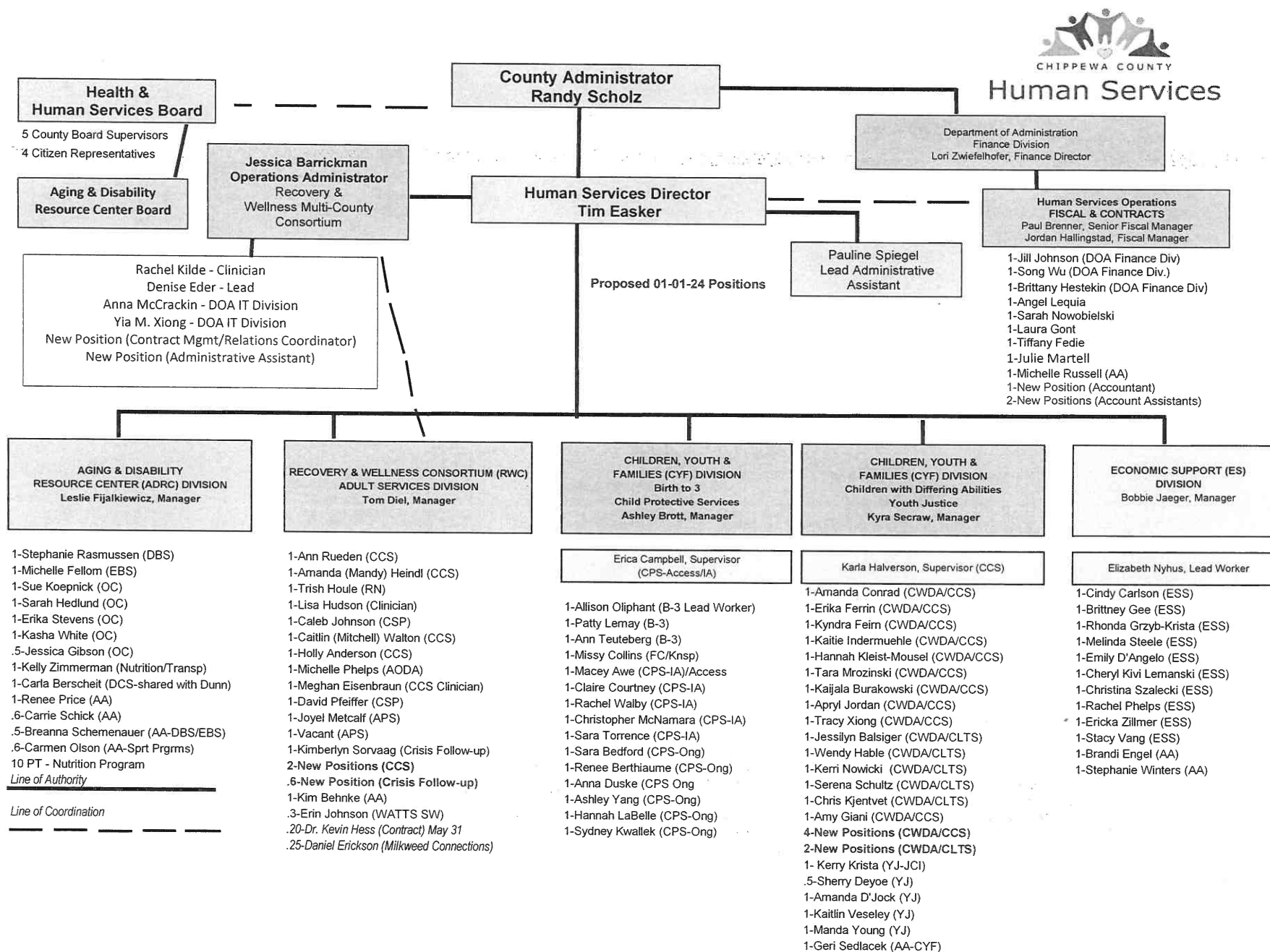
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Works in an office setting as well as working with clients in their homes.
- There can be dangerous and intense situations requiring law enforcement back up such as mental health crisis situations, drug endangered homes and entering homes where there could be a possible risk of physical injury and unpredictability.
- Must be available on a 24 hour basis flexible time schedule. Schedule to be worked out with Department.
- May require travel in all types of weather conditions and changing temperatures.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 33 - 23

RES. 33-23: RESOLUTION TO CREATE FOUR SOCIAL WORKER POSITIONS IN THE CHILDREN WITH DIFFERING ABILITIES DIVISION OF THE DEPARTMENT OF HUMAN SERVICES IN 2024 TO PROVIDE COMPREHENSIVE COMMUNITY SERVICES FOR CHILDREN - TIM EASKER

1 Passage of this resolution will create four (4) full-time social worker positions in the
2 Children with Differing Abilities Division of the Department of Human Services. These positions
3 will provide intervention services for children with mental health and or substance use
4 disorders through the Comprehensive Community Services (CCS) program. These positions will
5 be filled after January 1, 2024 and when consumer numbers dictate additional positions are
6 needed. The CCS program is a fully funded/reimbursed Medicaid program and requires no
7 additional funding from Chippewa County. Both the federal and state governments continue to
8 add funding to the CCS program in an effort to address mental health and substance abuse
9 issues in children and adults.

10 The Wisconsin Department of Health Services, which administers the CCS program, does
11 not allow for waitlists of individuals enrolled for services to exist. In June of 2019 the RWC was
12 cited for having such a waitlist.

13 Based on data from calendar year 2022 and extrapolated through the end of 2024, the
14 Department of Human Services is anticipating that there will be approximately 140 more
15 children enrolled into the CCS program. This estimate takes into consideration children who will
16 be discharged due to turning 18 or no longer requiring services. The Department has the
17 capacity to absorb the current enrolled individuals with newly hired staff, including the
18 remaining CCS position that was authorized for 2023, and that will be filled when the
19 Department has the capacity to train another staff person. As a result, approximately 80
20 children enrolled for CCS will need to be addressed. The Department therefore believes that it
21 will be necessary to hire an additional four social workers in 2024 as a full caseload for a CCS
22 worker is approximately 15 children.

23 While CCS provides intervention services, it is also a prevention program in that it
24 prevents and or delays the placement of children in costly group home, residential (including
25 out-of-state) and hospitalizations, which may include Winnebago Mental Health Institute.
26 Placements in these types of facilities can range from \$6,000 to \$26,000 per month.

27 Winnebago can cost upwards of \$1,450 per day. A mix of state and local funding (levy) often
28 pays for these “deep end” placements.

29 Without the addition of the requested positions to address the anticipated enrollees,
30 the Department will not remain in compliance with the State’s no waitlist mandate. This
31 resolution will authorize the Department of Human Services to use the federal and state funds
32 that will be allocated to the CCS program in 2024 and continue into future fiscal years to fund
33 these positions.

34

Resolution No. 33 - 23

RES. 33-23: RESOLUTION TO CREATE FOUR SOCIAL WORKER POSITIONS IN THE CHILDREN WITH DIFFERING ABILITIES DIVISION OF THE DEPARTMENT OF HUMAN SERVICES IN 2024 TO PROVIDE COMPREHENSIVE COMMUNITY SERVICES FOR CHILDREN - TIM EASKER

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues; and

WHEREAS, CCS are provided to individuals across the lifespan, however the consumer must meet certain functional and financial eligibility requirements, including a determination that the consumer will benefit from CCS; and

WHEREAS, the Wisconsin Department of Health Services does not allow for a waitlist in the CCS program, however in June of 2019 the Recovery and Wellness Consortium was cited for having such a waitlist; and

WHEREAS, the CCS program is expected to enroll 140 more children through the end of 2024, even after considering attrition; and

WHEREAS, the current staffing pattern will allow the current enrolled children to be absorbed upon the hire of the remaining CCS positions authorized for 2023, which would leave approximately 80 children whose service needs must be addressed by the Department; and

WHEREAS, a full caseload for a CCS worker is about 15 children; and

WHEREAS, without the addition of CCS social worker positions to address the additional consumers, the Department of Human Services will not remain in compliance with the State's no-waitlist mandate; and

WHEREAS, the CCS program is a fully funded/reimbursed Medicaid program and requires no additional funding from Chippewa County to fund CCS social worker positions; and

WHEREAS, the use of CCS prevents and or delays the placement of children in often costly out-of-home placements, which can average from \$6,000 to \$26,000 per month; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that the Children with Differing Abilities Division be provided with four (4) new social worker positions to provide CCS services to address the increase in services needs for children with mental health and/or substance use disorders; and

WHEREAS, it is also recommended that these positions be filled after January 1, 2024

and when consumer numbers dictate additional CCS social workers are needed; and

WHEREAS, these CCS positions will be fully funded through CCS funding from the state and federal governments; and

WHEREAS, the Health and Human Services Board has reviewed and does approve the creation of four (4) full-time social worker positions in the Children with Differing Abilities Division of the Department of Human Services to provide CCS services to children;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, four (4) full-time Social Worker positions are hereby created in the Children with Differing Abilities Division of the Department of Human Services to provide CCS services to serve consumers as they become eligible and to avoid a waitlist; and

BE IT FURTHER RESOLVED, that these positions be filled after January 1, 2024 and when consumer numbers dictate additional CCS social workers are needed; and

BE IT FURTHER RESOLVED, that these positions shall be funded by using the Medicaid revenue generated by these positions as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that commencing in 2024, the Department of Human Services shall utilize the Medicaid revenue from state and federal funding sources to permanently fund these positions; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund these positions no longer be available or be reduced significantly, these positions may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded with Medicaid CCS and CLTS Waiver

Wages and Benefits	\$389,783
--------------------	-----------

Other Costs	8,400
-------------	-------

Total 2024 Estimated Cost	\$398,183
---------------------------	-----------

08/8/2023 County Board
RESULT: APPROVED [13 TO 5]
MOVER: Kari Ives, District 21
SECONDER: David Bischel, District 4
AYES: Schmitt, Bischel, Bergeron, Ericksen, Seidlitz, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives
NAYS: Gullickson, Steele, Sikorski, Calkins, Teuteberg
ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

6/14/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

6/15/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

6/15/2023



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Human Services

Division: CYFS - CWDA

Current Job Description Title: ~~CYFS~~ Social Worker - CCS 4 positions

Anticipated Start Date: TBD 2024

Proposed Job Description Title: (if different)

Direct Supervisor: Karla Halverson

Current/Past Employee Name (blank if new position): No. of Years Served in Position:

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

Forecasting of referrals and assigned cases in Children's Comprehensive Community Services (CCS) indicates a need for a minimum of 4 positions in calendar year 2024 to stay in line with consumer needs. Attrition of cases and capacity have been calculated. These position are fully funded; no levy dollars are needed.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☒ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☒ Yes ☐ No

If yes, provide statute, regulation, etc.

CCS - WI DHS Chapter 36

Position Justification Description (Why is the position needed?):

These positions are needed to maintain the program and stay in compliance with no wait list mandates.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

55% productivity per month.

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Due to the complexities and fiscal responsibilities of the program it is best administered in-house.

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

CCS is a highly technical program that needs skilled, trained staff. Training takes several months. Specific credentials are required.

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule _____

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

Significantly high wait list and possible citation from the State again. Staff burn-out and turnover. Lack of access to mental health services in the county for our youth. Increased high end out of home placements.

For new positions, is there office space available for this position? ☐ Yes ☒ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☒ Yes ☐ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

Office location note - telecommuting proposal to be discussed.

This position fits the County plan to improve mental health access for the citizens of Chippewa County.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

n/a - new positions + =

Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: _____
(If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 23.61 of Pay Grade O

<u>23.61</u>	×	<u>8320 (4 positions 2080 hours each)</u>	=	<u>\$196,435.20</u>
Starting Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Minimum Impact
<u>\$196,435.20</u>	+	<u>\$36,831.60</u>	+	<u>\$95,952.00</u>
Total Wages Minimum Impact		Fringe Benefits* (Use percentage below)		Total Minimum Fiscal Impact 2023
				<u>\$329,218.80</u>

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 29.74 of Pay Grade Q

<u>29.74</u>	×	<u>8320 (4 positions 2080 hours each)</u>	=	<u>\$247,436.80</u>
Position Point Hourly Rate		Maximum Hours (2080, 1500, 1040 or 975)		Total Wages Maximum Impact
<u>\$247,436.80</u>	+	<u>\$46,394.40</u>	+	<u>\$95,952.00</u>
Total Wages Position Point Impact		Fringe Benefits* (Use percentage below)		Total Maximum Fiscal Impact 2023
				<u>\$389,783.20</u>

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____

Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ _____ 8400
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ _____ 8400

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>Medicaid - CCS</u>	<u>100</u> %	\$ <u>389,783.20</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____
TOTAL	100%	\$ <u>389,783.20</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Easter</u> <u>5/25/23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☐ Recommend ☐ Not Recommend	5. _____ County Board Approval Date ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>[Signature]</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: _____

New position requests approved contingent upon acceptable space plan to County Administrator by 6/30/23.

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Social Worker - Comprehensive Community Services (CCS), Community Support Program (CSP), Children's Long-Term Support-Waiver (CLTS) and Crisis

FLSA: Exempt

Salary Range: P

Reports To: Human Services Division Manager/Supervisor
(Divisions –CYFS or RWC)

Department: Human Services

Date: May 2023

JOB SUMMARY

The job duties of the Social Worker – CCS, CSP, CLTS and Crisis include but are not limited to providing the following types of services: needs assessment, crisis intervention, case planning, advocacy and development of community resources; to provide services to both children and adults with varying disabilities, functioning levels, substance use and mental health needs; and to provide responsive, courteous and efficient service to County residents and the general public.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Social Worker - CCS, CSP, CLTS and Crisis might be asked to perform. This job description is to incorporate any county ordinances created for the position of Social Worker - CCS, CSP, CLTS and Crisis. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Work to protect children, elderly and at-risk adults; preserve families and individuals and utilize community-based resources whenever possible by serving consumers in the least restrictive environment and utilize out-of-home placements only when all other resources have been exhausted. Assess and evaluate prospective consumer's immediate situation, determine appropriate response, and assure that response is made. Assess and intervene as necessary in crisis situations. Refer to and involve other community resources as needed.
- Engage consumers in their homes and other community settings as necessary.
- Utilize trauma informed care principles in all interactions with consumers and their families.
- Coordinate access to services, ensure services are provided in an appropriate and timely manner, review progress, and terminate services when goals are attained.
- In collaboration with the consumer and his/her supports, conducts comprehensive, strength-based assessments through interviews, home visits and collecting of collateral information.
- Inform consumers about available community resources and how to independently gain access to needed services.
- Work to achieve services and treatment objectives without duplication of effort and with maximum effective use of staff time and available resources.
- Maintain documentation that meets professional practice, billing expectations, and program standards.
- Complete court documents related to mental health or other program areas and provide testimony.
- Attend and participate in staff meetings, supervision times, and other scheduled meetings.
- Participate in employee engagement and strategic planning processes to create and maintain a healthy work environment.
- Develop professional knowledge and skills by attending training events, conferences, and workshops.

- When assigned, speak to the community and other organizations to provide public education.
- Use discretion with consumers; observe rules of confidentiality and maintain non-judgmental attitude.
- Perform job duties in adherence with Federal laws, State Statutes and Wisconsin Department of Health Services Administrative Code and standards.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Bachelor degree in Social Work or a related field (e.g. psychology, sociology, etc.) required.
- Must possess a Social Work Certification upon hire.
- Minimum of one (1) year of full-time or part-time work experience required.
- Program specific training may be an additional requirement where relevant.
- A valid driver's license required.

Note: Upon hire, anyone in possession of a Professional Counselor license or another license from another human service related field will be unable to utilize the title social worker, publicly identify themselves as a social worker, or practice utilizing the title of Social Worker. The term "social worker" is exclusive solely for the purpose of this job description.

If an applicant or employee does not have a Social Worker Certification upon hire, they may be hired as a Case Worker in DHS while obtaining their certification. Please refer to Case Manager in DHS job description for further details including pay range. Upon completion of the certification, the employee shall notify their manager to be reclassified as a Social Worker. Typically, this will occur on the next pay period upon proof of certification.

SKILLS AND ABILITIES

- Knowledge and understanding of human growth and behavior.
- Ability to maintain a professional demeanor when dealing with the public.
- Knowledge of community resources.
- Ability to work with diverse populations
- Ability to relate to people in an unprejudiced and understanding manner.
- Ability to communicate clearly and effectively, both written and oral.
- Ability to focus on strengths, accurately listen, develop trust with team members, understand multiple perspectives and intervene on ineffective team behavior.
- Utilize person/family-centered planning and use recovery oriented principles.
- Utilize Motivational Interviewing practices.
- Ability to problem-solve and to perform duties in an independent manner while exercising good judgment.

- Knowledge of laws, regulations and practices pertaining to federal and state public welfare programs. Working knowledge of Chapter 36, 51, 54, 55, 63 and Children's Long-Term Support.
- Working knowledge of Medicaid documentation requirements.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and intermediate knowledge of Microsoft Office software, etc.
- Ability to use GPS relating to county landmarks, roads, and businesses.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

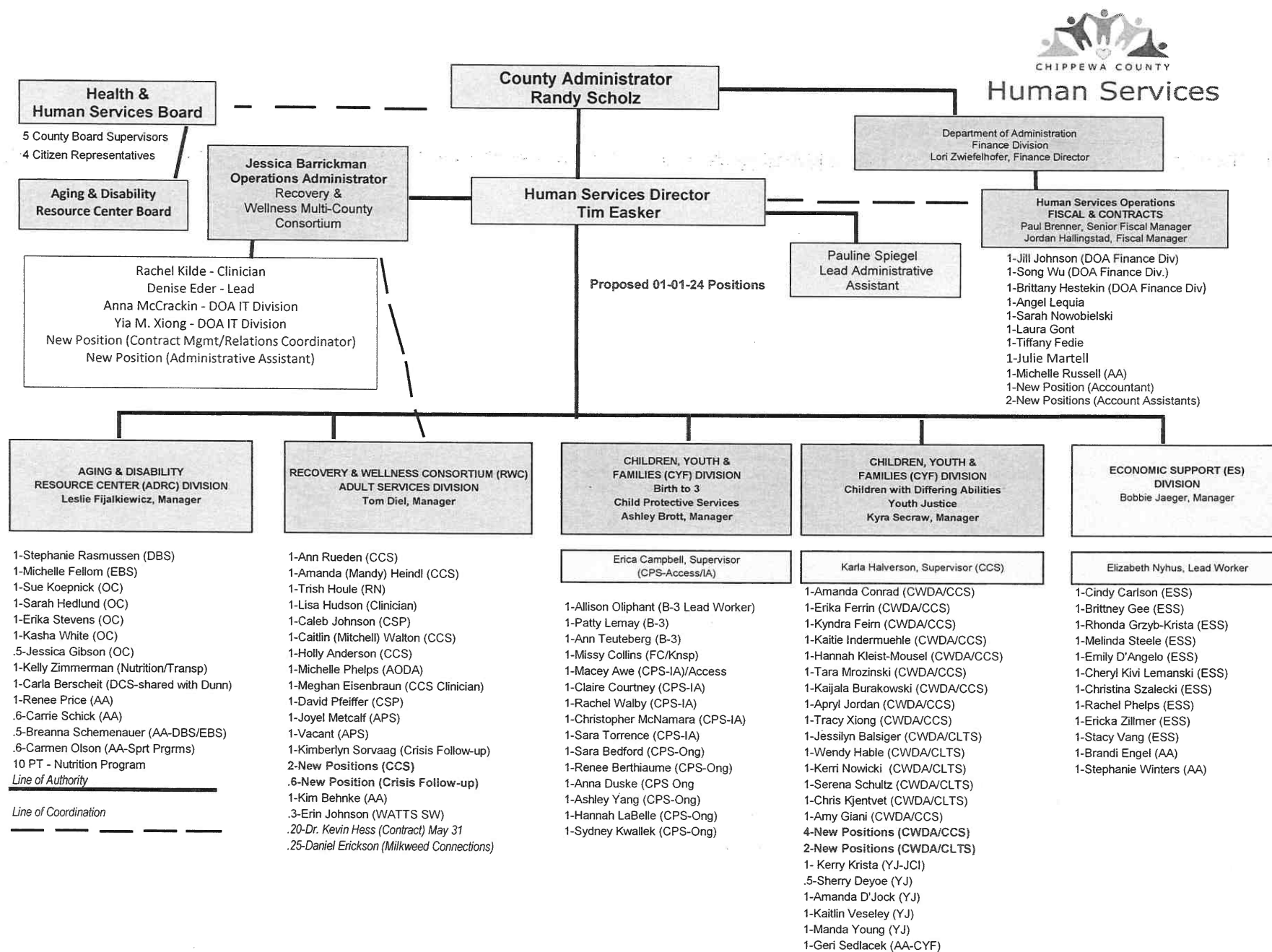
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Works in an office setting as well as working with clients in their homes.
- There can be dangerous and intense situations requiring law enforcement back up such as mental health crisis situations, drug endangered homes and entering homes where there could be a possible risk of physical injury and unpredictability.
- Must be available on a 24 hour basis flexible time schedule. Schedule to be worked out with Department.
- May require travel in all types of weather conditions and changing temperatures.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 34 - 23

RES. 34-23: RESOLUTION TO CREATE AN ACCOUNTANT POSITION IN 2024 TO PROVIDE FISCAL SERVICES FOR THE PROVISION OF COMPREHENSIVE COMMUNITY SERVICES THROUGH THE RECOVERY AND WELLNESS CONSORTIUM - TIM EASKER

1 Passage of this resolution will create one (1) Accountant position in 2024 to provide
 2 fiscal support to the Recovery and Wellness Consortium (RWC) Division of the Department of
 3 Human Services. Specifically, this position will provide fiscal support for Comprehensive Community
 4 Services (CCS). CCS activities include Medicaid billing, electronic health record filing, accounts
 5 payable processing, and other fiscal activities as required. The target consumers for the RWC
 6 are children and adults with mental health and substance abuse issues who receive those
 7 services through the CCS program.

8 Chippewa County is the lead county for the RWC and therefore provides all
 9 administrative support for the Consortium. The CCS consumer census for all counties in the
 10 Consortium was 650 on 12/31/2021 and the fiscal staff at that time consisted of 7.31 full-time
 11 equivalent (FTE) employees to support the program. On average, each FTE supported 88
 12 consumers. Currently there are 100 consumers per FTE. The CCS program is growing in
 13 Chippewa County and the CCS-RWC partner county members. Based on internal estimates and
 14 those of our county partners, the CCS census is estimated to be 900 by the end of 2024, which if
 15 no additional fiscal staff were added would be 123 consumers per FTE. It is imperative that the
 16 fiscal staff grow along with the consumer count to ensure that billing, documentation, provider
 17 payment, and reporting requirements are met. The CCS program is a fully funded/reimbursed
 18 Medicaid program and requires no additional funding from Chippewa County.

19

Resolution No. 34 - 23

RES. 34-23: RESOLUTION TO CREATE AN ACCOUNTANT POSITION IN 2024 TO PROVIDE FISCAL SERVICES FOR THE PROVISION OF COMPREHENSIVE COMMUNITY SERVICES THROUGH THE RECOVERY AND WELLNESS CONSORTIUM - TIM EASKER

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding of the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues through the Recovery and Wellness Consortium (RWC); and

WHEREAS, CCS activities include Medicaid billing, electronic health record filing, accounts payable processing, and other fiscal activities as required; and

WHEREAS, Chippewa County is the lead county in the Consortium and therefore provides all administrative services for the member counties of the Consortium; and

WHEREAS, the Fiscal and Contracts Division within the Department of Human Services is responsible for providing fiscal support for the Consortium; and

WHEREAS, on average, each fiscal staff person within the Consortium has supported 88 consumers, however currently there are 100 consumers per full-time fiscal staff person; and

WHEREAS, it is expected that the CCS consumer census among all member counties within the Consortium will increase from 616 in 2020 to approximately 900 by the end of 2024, and not increasing the fiscal capacity by a proportional amount may result in loss of revenue, non-compliance with mandatory documentation and reporting requirements, and not paying providers in a timely fashion; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that the Department of Human Services Fiscal and Contracts Division be provided with one (1) Accountant-DHS position, commencing in 2024, to provide fiscal services to the RWC for the provision of services through the CCS program; and

WHEREAS, this position would be fully funded through CCS funding from the state and federal governments;

NOW, THEREFORE BE IT RESOLVED, that effective on January 1, 2024, one (1) Accountant-DHS position is hereby created to work in the Fiscal Division of the Department of Human Services to support the growth in the CCS program in the Recovery and Wellness Consortium; and

BE IT FURTHER RESOLVED, that this position will provide direct support to the CCS lead

county fiscal team and will therefore be funded by using the Medicaid revenue generated by those positions as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund this position no longer be available or be reduced significantly, this position may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded 100% with Medicaid CCS

Wages and Benefits \$81,119

Other Costs 2,100

Total 2024 Estimated Cost \$83,219

08/8/2023 County Board

RESULT: APPROVED [12 TO 6]

MOVER: Charles Bomar, District 12

SECONDER: Jason Bergeron, District 7

AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls
Todd A. Pauls, Corporation Counsel

6/14/2023

Lori Zwiefelhofer
Lori Zwiefelhofer, Finance Director

6/15/2023

Randy B. Scholz
Randy B. Scholz, County Administrator

6/15/2023



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Department of Human Services

Division: Fiscal

Current Job Description Title: Anticipated Start Date: 01/01/2024

Proposed Job Description Title: (if different) Accountant

Direct Supervisor: Jordan Hallingstad

Current/Past Employee Name (blank if new position): No. of Years Served in Position:

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

The RWC has grown to a point where additional staff are needed to pay all provider invoices and bill Medicaid for reimbursement in a timely manner.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☒ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☐ Yes ☒ No

If yes, provide statute, regulation, etc.

Position Justification Description (Why is the position needed?):

The fiscal team processed almost 18k invoices in 2022. These invoices produced 93k claims to bill to Medicaid. Without additional staff, reimbursement from Medicaid will be delayed and payment to providers will not be able to be completed on schedule.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

This position will take ownership of a number of providers for processing invoices, in addition to other tasks. Job performance would be based on coding invoices accurately and timely so providers are paid according to schedule. This position would also be measured through the annual review process.

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

Fiscal is not completing unnecessary tasks and needs additional staff to complete all billing and accounts payable timely.

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule Monday-Thursday 7:30-4:30, Friday 7:30-11:30

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

We will not be able to pay all invoices according to our schedule, damaging the relationship between the RWC and the providers. Cash flow will also be impacted if we cannot enter billing for Medicaid as soon as the providers are paid.

For new positions, is there office space available for this position? ☒ Yes ☐ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☐ Yes ☒ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

2022-2024 RWC Strategic Plan Goal:

The RWC will ensure that the system we work within is able to effectively meet the needs of continual growth.

The last time we added fiscal staff, we were processing 11,000 invoices for \$10 million. In 2023 we are projected to process almost twice the number of invoices and dollars - 21,000 invoices for \$20 million. The volume has grown to point where we are not effectively able to meet the needs of the consortium with the current fiscal staff.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

New 2024 positions _____ + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 209-85-54312
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 21.02 of Pay Grade M

21.02 X 2080 = 43,721.60
 Starting Hourly Rate Maximum Hours (2080, 1500, 1040 or 975) Total Wages Minimum Impact

43,721.60 + 8197.80 + 23988 = 75,907.40
 Total Wages Minimum Impact Fringe Benefits* Health Insurance ** **Total Minimum Fiscal Impact 2023**
 (Use percentage below)

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 23.13 of Pay Grade M

23.13 X 2080 = 48,110.40
 Position Point Hourly Rate Maximum Hours (2080, 1500, 1040 or 975) Total Wages Maximum Impact

48,110.40 + 9,020.70 + 23,988 = 81,119.10
 Total Wages Position Point Impact Fringe Benefits* Health Insurance ** **Total Maximum Fiscal Impact 2023**
 (Use percentage below)

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____ 0
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ _____ 2,000
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ _____ 2,000

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>CCS Medicaid</u>	<u>100</u> %	\$ <u>83,119.10</u>
☐ County Tax Levy	<u> </u> %	\$ <u> </u>
☐ County Other (Specify) <u> </u>	<u> </u> %	\$ <u> </u>
☐ Grant (Specify) <u> </u>	<u> </u> %	\$ <u> </u>
☐ Grant (Specify) <u> </u>	<u> </u> %	\$ <u> </u>
☐ Other (Specify) <u> </u>	<u> </u> %	\$ <u> </u>
TOTAL	100%	\$ <u>83,119.10</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Lori Zuriefelhofer</u> <u>5/10/2023</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. <u> </u> <u> </u> County Board Approval Date ☐ Approved ☐ Denied Resolution No. <u> </u> ** New Positions Only **
3. <u>Lori Zuriefelhofer</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: New position requests approved contingent upon
acceptable space plan to County Administrator
by 6/30/23.

**CHIPPEWA COUNTY
JOB DESCRIPTION**

Job Title: Accountant I

FLSA: Non-Exempt

Salary Range: M

Reports To: Fiscal Manager - DHS

Department: Human Services

Date: February 2023

JOB SUMMARY

The job duties of the Accountant in DHS include but are not limited to providing financial analysis, reporting, auditing, and budgeting functions for DHS and is responsible for the development and management of DHS contracts and under the general direction of the Director of Human Services, and under direct supervision of the DHS Fiscal Manager.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Accountant in DHS might be asked to perform. This job description is to incorporate any county ordinances created for the position of Accountant. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Conducts fiscal analysis and interpretation of financial transactions involving general funds, grants, contracts, and specialized DHS accounts. Provides professional support to maintain the accounting, auditing and financial reporting needs of the Department.
- Creates, prepares, posts and maintains financial, client, or other information into the various County financial software and related reporting systems utilized by DHS.
- Performs fiscal data entry, various reconciliations, and prepares State and internal reports to meet both external and internal fiscal reporting requirements.
- Executes, maintains and monitors Provider Contracts, Requests for Information, Requests for Proposals, Requests for Bids, Memorandums of Understanding, Purchase of Service Agreements and Outcome Based Contracts for Chippewa County Department of Human Services and the Western Region Recovery and Wellness Consortium (WRRWC) as outlined by Policy and Procedures.
- Oversees the development and implementation of a performance based contract program. Works with Fiscal Manager and Division Managers to negotiate provider contract and outcome based contract rates.
- Organize and facilitate county and regional provider relations meetings. Communicate updates, contract changes and performance standards to providers of Chippewa County DHS and the WRRWC.
- Represents Chippewa County Department of Human Services as the Lead Fiscal Agency for the WRRWC. Attends WRRWC meetings, State meetings and any other meetings as directed.
- Prepares contracts/addendums for signatures, route and track contracts and addendums through appropriate approval procedures. Collects, manages and monitors contract data expenditures in relation to signed contracts/addendums.

- Supports, monitors, and maintains the department's accounts receivable and insurance billing systems as well as related consumer information reporting systems in support of all of the divisions within the department.
- Coordinates State/County information collection and exchange through use of state reporting systems and stays informed on the implementation of new reporting modules sponsored by the state. Advises providers and staff of any necessary reporting changes.
- Coordinates, plans and implements various fiscal projects and programs as assigned.
- Coordinates and performs billing activities for Chippewa County DHS and the WRRWC. Performs enrollment and Service Coordinator certification for all entities. Assists Fiscal Manager and County representative with program certification and review.
- Assists DHS Fiscal Manager with monitoring of revenues relative to Medicaid, Medicare, and private insurance services billing. Researches opportunities for DHS to increase revenue through Medicaid, Medicare, private insurance companies and other State/Federal funding sources.
- Provides fiscal support to the Human Service Director and Managers at County departmental board and State level meetings as directed.
- Performs other duties as assigned.

Customers:

- Internal employees and managers
- Partner County employees and managers
- Consumers we see on a daily basis

Team Members:

- Members of DHS Fiscal Division

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Bachelor Degree in Accounting, Business or Finance with two (2) years accounting related work experience required,
-OR-
- Associate Degree in Accounting or Finance with six (6) years accounting related work experience required.
- Recent work experience in a human service, government or non-profit setting preferred.
- Work experience which includes working with performance based contracts, requests for information, bids, proposals preferred.
- Experience with billing and provider certification for Medicaid, Medicare, and Private Insurance preferred.
- Must be proficient in Word and Excel programs.
- A valid driver's license required.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of generally accepted accounting and auditing principles/methods (including GASB rules and GAAP standards) and their application to government accounting systems.
- Knowledge of budget preparation and approved procedures for multi-department organizations.
- Knowledge of County programs, funding sources, and specific regulations governing expenditures and revenues.
- Knowledge of budget cycles and policies, practices, and techniques for preparing the County's annual budget,
- Knowledge of business and governmental contract language and excellent negotiation skills.
- Knowledge of processes for Request for Proposal (RFP) and Request for Bids (RFB) evaluation and awards. Ability to build and maintain working relationships with providers, and governmental entities.
- Knowledge of laws, regulations, and administrative rules governing municipal financial management.
- Knowledge and skill to effectively plan, conduct, compile, summarize, present, and prepare data and working drafts of research projects.
- Skill in managing and prioritizing multiple tasks and demands.
- Ability to exercise the judgment, decisiveness and creativity required in situations involving the evaluation of information against measurable criteria.
- Ability to realize financial impacts of changing state and federal legislation and agency actions.
- Ability to establish and maintain an effective working relationship with other employees, managers, vendors, other county officials, and the public.
- Ability to maintain discretion regarding business-related files, reports and conversations, within the provision of open records law and other applicable State and Federal Statutes and Regulations.
- Ability to analyze and categorize data and information using established criteria, in order to determine consequences and to identify and select alternatives. Requires ability to implement decisions based on such data, and overseeing the execution of these decisions.
- Ability to utilize a variety of reference, descriptive, advisory and design data information such as financial statements, computer software operating manuals, account summaries and entries, department financial reports, employment and benefit reports, reimbursement requests, journal entries, vouchers, loan application documents, audit reports and summaries, State Uniform Chart of Reports and other government reporting manuals, IRS guidelines, County accounting manuals, cost reports, government audit standards, cost manuals, accounting methods and general correspondence.
- Ability to communicate effectively, both orally and in writing, with skill in use of business English, spelling and vocabulary.
- Ability and skill to accurately enter and maintain data, files, records, and ledgers.
- Ability to prepare and maintain clear and accurate records.
- Ability to utilize a variety of advisory and design data and information such as financial statements, expenditure records, budgets, contracts, audit reports, financial reports, invoices, grant applications, requests for proposals, program manuals, Wisconsin Statutes and Administrative Codes, policy/procedure manuals, government reporting manuals, government audit standards, and accounting methods.
- Ability to operate standard office machines and equipment, including, but not limited to: personal and laptop computer with a variety of software, copy machine, telephone, calculator, scanner, and fax machine.
- Ability to perform detailed work accurately in compliance with stringent time limits with minimal direction and supervision.
- Ability to organize and prioritize large volumes of work.
- Ability to maintain confidentiality on all aspects of work.
- Ability to work the allocated hours of the position.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and basic knowledge of Microsoft Office software, WordPerfect, etc.
- Ability to utilize the CARES, Cares Worker Web EDSNET, and KIDS computerized records systems.
- Ability to use and explain the Wisconsin Electronic Benefits Transfer (EBT) program.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to accurately and rapidly add and subtract, multiply and divide, and calculate percentages, fractions, decimals, ratios, and present values.
- Ability to interpret basic descriptive statistical reports.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.
- Ability to categorize data and information in order to determine the relationship of the data with reference to established criteria/standards

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

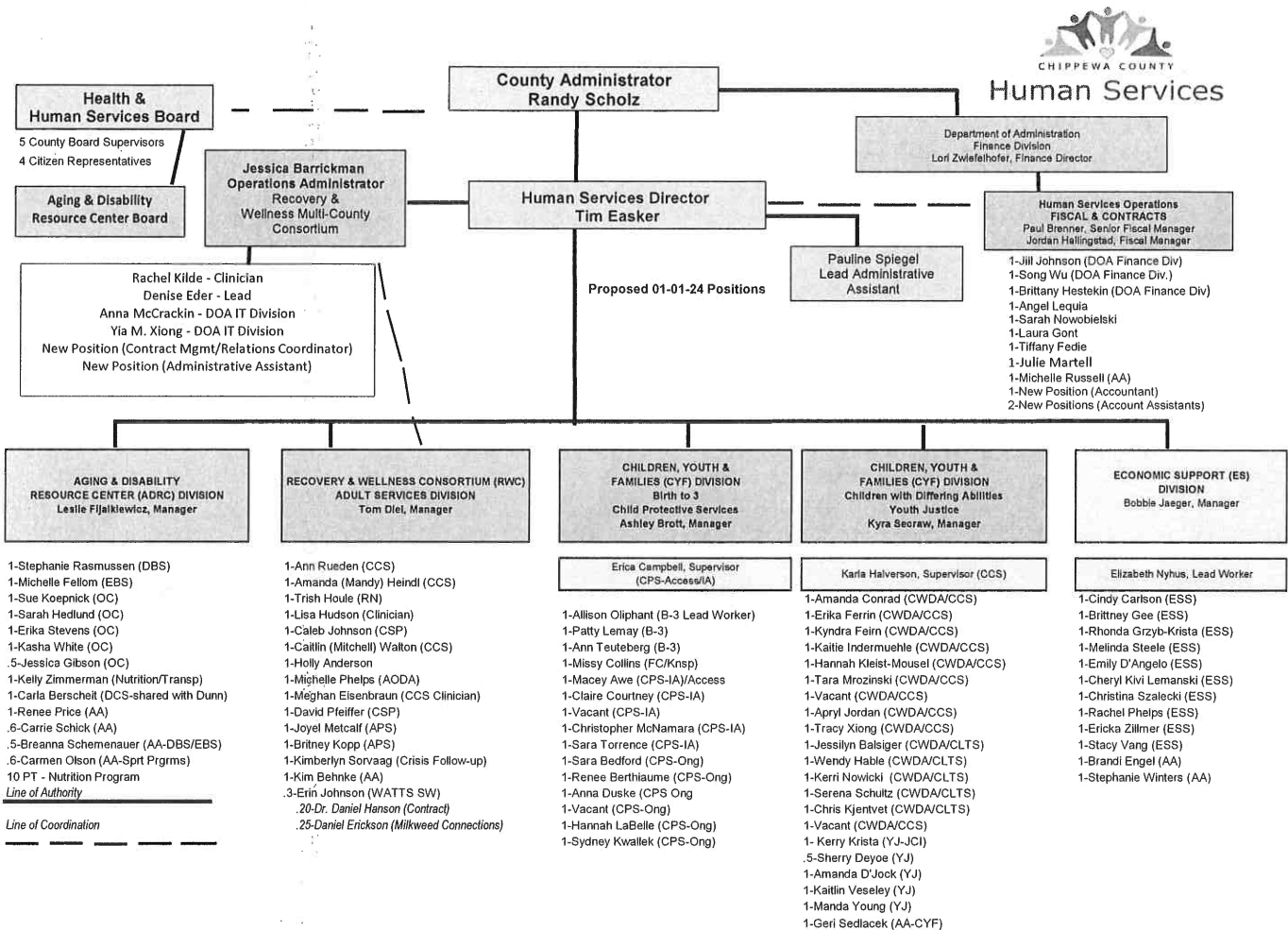
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Work in an office setting.
- Ability to work flexible hours based on agency need.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 35 - 23

RES. 35-23: RESOLUTION TO CREATE THE POSITION OF CONTRACT MANAGEMENT AND RELATIONS COORDINATOR IN THE RECOVERY AND WELLNESS CONSORTIUM FOR THE PROVISION OF COMPREHENSIVE COMMUNITY SERVICES - TIM EASKER

1 Passage of this resolution will create one (1) full-time Recovery and Wellness
 2 Consortium (RWC) Contract Management and Relations Coordinator position to provide
 3 oversight, guidance and training to the RWC contracted providers within the Comprehensive
 4 Community Services (CCS) multi county program. Chippewa County is the lead county in the
 5 RWC and is therefore responsible to provide all administrative support to the member counties
 6 of the Consortium. The position would become effective January 1, 2024. The CCS program is a
 7 fully funded/reimbursed Medicaid program and requires no additional funding from Chippewa
 8 County, nor the partner consortium counties for the addition of this position.

9 The RWC is certified to provide services under Wisconsin Administrative Code DHS 36.
 10 As the RWC evolves and grows it has become apparent that there is a need for additional
 11 support for contracted services providers. In order to ensure the providers are equipped to
 12 meet Medicaid responsibilities, the mandates of DHS 36, to comply with local policies and
 13 implement the philosophies valued within the RWC, this position is being created.

14 Currently all contracting and rate setting duties are completed by a DHS Accountant
 15 position. Approximately 50% of this Accountant's duties are designated to RWC contracting.
 16 These duties formerly tasked to this Accountant position, will move over to the RWC Contract
 17 Management and Relations Coordinator position, freeing up 50% of the Accountant time within
 18 the fiscal division to meet the demands of billing and accounts payable. In addition to these
 19 duties, the Contract Management and Relations Coordinator will be designated as the primary
 20 point person for all provider oversight, guidance and training related to contracting and
 21 provider onboarding.

22 The RWC currently has 125 contracted providers, however when the consortium
 23 concluded its first year in 2016, there were 33 CCS providers. This significant increase in service
 24 providers has brought services to our community that never existed before, allowing individuals
 25 with mental health and substance use disorders to access community-based services. This
 26 increase in services directly correlates to lowering the risk of individuals experiencing restrictive

27 and high cost placements and emergency services, as well as lowering the risk of trauma
28 experienced during these crisis situations.

29 The addition of this position will not only free up fiscal staff time, but will also allow the
30 RWC to provide improved support to contracted providers ensuring they have a thorough on
31 boarding process, are well trained in Medicaid and DHS 36 rules, and are fully understanding
32 and embracing the wraparound approach with the CCS program. A true wraparound
33 implemented philosophy will result in improved recovery sustainability. The better the RWC
34 providers are trained, supported, and have a full understanding of CCS, the more consumers
35 will experience sustainable recovery.

Resolution No. 35 - 23

RES. 35-23: RESOLUTION TO CREATE THE POSITION OF CONTRACT MANAGEMENT AND RELATIONS COORDINATOR IN THE RECOVERY AND WELLNESS CONSORTIUM FOR THE PROVISION OF COMPREHENSIVE COMMUNITY SERVICES - TIM EASKER

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues; and

WHEREAS, Chippewa County serves as the lead county for the multi-county Recovery and Wellness Consortium (RWC), which provides CCS to consumers in the member counties; and

WHEREAS, as lead county, the Chippewa County Department of Human Services is responsible for the provision of all administrative services for the member counties; and

WHEREAS, a CCS program that is certified pursuant to Wisconsin Administrative Code DHS 36 is required to ensure that contracted providers have the needed training, support and guidance; and

WHEREAS, the CCS program is a fully funded/reimbursed Medicaid program and requires no additional funding from Chippewa County; and

WHEREAS, the CCS program provides intervention services, but is also a prevention program in that it prevents and or delays the placement of individuals in group homes, residential facilities (including out-of-state), and hospitals where the cost of such placements can range from \$6,000 to \$26,000 per month; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that the position of RWC Contract Management and Relations Coordinator position be created to provide oversight, guidance and training to the vast CCS provider network within the Consortium; and

WHEREAS, the creation of this position will support the RWC to ensure compliance with Wisconsin Administrative Code DHS36 and Medicaid rules; and

WHEREAS, with the creation of this position, approximately 50% of the time committed to an Accountant in the DHS Fiscal team will be freed up to focus on fiscal responsibilities; and

WHEREAS, this new position would be created effective January 1, 2024; and

WHEREAS, this CCS position will be fully funded through CCS funding from the state and federal governments; and

WHEREAS, the Health and Human Services Board has reviewed and does approve the creation of one (1) full-time RWC Contract Management and Relations Coordinator position in the Department of Human Services;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, one (1) full-time RWC Contract Management and Relations Coordinator position is hereby created in the Department of Human Services to provide services to the Recovery and Wellness Consortium CCS providers; and

BE IT FURTHER RESOLVED, that this position shall be funded by using the Medicaid revenue generated by this position as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund these positions no longer be available or be reduced significantly, these positions may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded 100% with Medicaid CCS

Wages and Benefits \$78,427

Other Costs 2,100

Total 2024 Estimated Cost \$80,527

08/8/2023 County Board

RESULT: APPROVED [12 TO 6]

MOVER: Kari Ives, District 21

SECONDER: David Bischel, District 4

AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:



Todd A. Pauls, Corporation Counsel

6/14/2023



Lori Zwiefelhofer, Finance Director

6/15/2023



Randy B. Scholz, County Administrator

6/15/2023



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Human Services Division: RWC - Lead County for multi-county consortium

Current Job Description Title: _____ Anticipated Start Date: 1/1/24

Proposed Job Description Title: (if different) RWC Contract Management and Relations Coordinator

Direct Supervisor: Jessica Barrickman

Current/Past Employee Name (blank if new position): _____ No. of Years Served in Position: _____

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

Currently all contracting and rates setting duties are completed by a DHS Accountant position. Approximately 50% of this Accountant's duties are designated to RWC contracting. These duties formerly tasked to this Accountant position, will move over to the RWC Contract Management and Relations Coordinator position, freeing up 50% of the Accountant time within the fiscal division to meet the demands of billing and accounts payable. In addition to these duties this position will be designated as the primary point person for all provider oversight, guidance and training related to contracting and provider on boarding. This position will also allow the RWC to provide improved support to contracted providers ensuring they have a thorough on boarding process, are well trained in Medicaid and DHS 36 rules, and are fully understanding and embracing the wraparound approach with the CCS program. A true wraparound implemented philosophy will result in improved recovery sustainability.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☐ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☐ Yes ☒ No

If yes, provide statute, regulation, etc.

Position Justification Description (Why is the position needed?):

While CCS is an intervention, it is also a prevention program in that it prevents and or delays the placement of children and adults in costly group home, residential (including out-of-state) and hospitalizations which may include Winnebago Mental Health Institute. Placements in these types of facilities can range from \$6,000 to \$26,000 per month. Winnebago can cost upwards of \$1,450 per day. A mix of state and local funding (levy) often pays for these "deep end" placements. The better the RWC providers are trained, supported and have a full understanding of CCS the more consumers will experience sustainable recovery.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

This position will complete all contract annual renewals by the 1st of the year, build positive relationships with contracted providers that leads to improved training, on boarding, and program understanding. Work collaboratively with RWC Lead County, Quality Assurance, contracted providers and partner counties. Direct supervision provided by RWC Operations Administrator with on going consultation and performance evaluation.

Attachment: PAC Form for Contract Mgmt & Relations Coordinator in RWC (35 - 23 : Res. 35-23: Resolution to Create the Position of Contract

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities? ☒ Yes ☐ No

Please explain:

Currently all contracting and rates setting duties are completed by a DHS Accountant position. Approximately XXX % of this Accountant's duties are designated to RWC contracting. These duties formerly tasked to this Accountant position, will move over to the RWC Contract Management and Relations Coordinator position, freeing up 50% of the Accountant time within the fiscal division to meet the demands of billing and accounts payable.

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule Monday-Thursday 7:30-4:30, Friday 7:30-11:30

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

When there is not ample RWC Lead County staff support to provide to contract providers this may result in them not having a quality on boarding process, resulting in not having a full understanding of CCS expectations, resulting in lowered rates of recovery sustainability, with potential implications of crisis and need for institutional placements, resulting in usage of county levy for high cost services.

For new positions, is there office space available for this position? ☒ Yes ☐ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☐ Yes ☐ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

This position will be 100% telecommuting, like much of the RWC Lead County employees are.

2022-2024 Strategic Plan Goals:

1. The RWC will provide quality person-centered services.
2. The RWC will have a provider network that meets the needs of our community.
3. The RWC will ensure that the system we work within is able to effectively meet the needs of continual growth.
4. The RWC will engage in system level advocacy to ensure mental health and AODA community needs are met.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

_____ + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 209-85-54312
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 20.03 of Pay Grade L

20.03 X 2080 = 41,662.40
 Starting Hourly Rate Maximum Hours (2080, 1500, 1040 or 975) Total Wages Minimum Impact

41,662.40 + 7811.70 + 23,988 = 73,462.10
 Total Wages Minimum Impact Fringe Benefits* Health Insurance ** **Total Minimum Fiscal Impact 2023**
 (Use percentage below)

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 22.04 of Pay Grade L

22.04 X 2080 = 45,843.20
 Position Point Hourly Rate Maximum Hours (2080, 1500, 1040 or 975) Total Wages Maximum Impact

45,843.20 + 8595.60 + 23988 = 78,426.80
 Total Wages Position Point Impact Fringe Benefits* Health Insurance ** **Total Maximum Fiscal Impact 2023**
 (Use percentage below)

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ <u>2100</u> (new computer, phone, etc)
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ <u>2100</u>

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>Medicaid</u>	<u>100</u> %	\$ <u>78,426.80</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____
TOTAL	100%	\$ <u>78,426.80</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Easker</u> <u>04-18-23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. _____ County Board Approval Date ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>Gore Zweifelhoff</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: New position requests approved contingent upon acceptable space plan to County Administrator by 6/30/23.

**CHIPPEWA COUNTY
JOB DESCRIPTION**

Job Title: Recovery and Wellness Consortium (RWC) Contract Management and Relations Coordinator

FLSA: Non-Exempt

Salary Range: L

Reports To: RWC Operations Administrator

Department: Human Services

Date: January 2024

JOB SUMMARY

The job duties of the RWC Contract management and Relations Coordinator in DHS include but are not limited to providing oversight, guidance and training to RWC contracted providers within the multi county consortium. This position is responsible for the development and management of RWC contracts under the direction of the RWC Operations Administrator and works closely with the DHS Fiscal team who approves final rates.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the RWC Contract Management and Relations Coordinator might be asked to perform. This job description is to incorporate any county ordinances created for the position of RWC Contract Management and Relations Coordinator. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Executes, maintains and monitors Provider Contracts for the multicounty Recovery and Wellness Consortium (RWC) as outlined by policy and procedures.
- Oversees the development and implementation of a performance-based contract program.
- Works with DHS Fiscal team and RWC Operations Administrator to negotiate provider contract and contract rates.
- Meet with prospective providers to discuss CCS programming with the RWC.
- Organize and facilitate county and regional provider relations meetings. Communicate updates, contract changes and performance standards to providers of the RWC.
- Provides coaching and guidance as necessary for provider related conflicts, breeches in contract and potential corrective action plans, with oversight by Operations Administrator.
- Attends RWC meetings, state meetings and any other meetings as directed.
- Prepares contracts/addendums for signatures, route and track contracts and addendums through appropriate approval process.
- Provides outreach to community agencies to assist with increasing provider service array options.
- Collects, manages and monitors contract data expenditures in relation to signed contracts/addendums.
- Coordinates and facilitates provider-based training related to contracting, onboarding and provider related expectations.
- Coordinates, plans and implements various provider related projects as assigned.
- Performs other duties as assigned.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Bachelor Degree in Business, Communications, Human Services or related degree and two (2) years' work experience required.
- OR-
- Associates Degree in Business, Communication, Human Services or related degree required and six (6) years' work experience required.
- Experience working with contracted vendors preferred.
- Recent work experience in a human service, government or non-profit setting preferred.
- Work experience which includes working with performance-based contracts preferred.
- A valid driver's license required.

KNOWLEDGE, SKILLS AND ABILITIES

- Ability to understand contracting processes and regulations related to the provision of mental health and substance abuse services.
- Ability to maintain a professional demeanor when dealing with the public.
- Ability to instruct and train in methods and procedures.
- Ability to understand programming, implement change and working with people in the community.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.
- Ability to analyze issues, regulations, and practical processes from a programmatic and fiscal perspective in order to create an efficient and effective regional model.
- Possess experience and knowledge regarding the expectations and processes of third-party payers.
- Knowledge of budget and rate setting processes.
- Knowledge of business and governmental contract language and excellent negotiation skills.
- Ability to build and maintain working relationships with providers, and governmental entities.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and advanced knowledge of Microsoft Office software, etc.
- Ability to understand the technology needs of a consortium model and with that understanding evaluate equipment and IT solutions based upon those needs.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations.

MATHEMATICAL SKILLS

- Ability to accurately and rapidly add and subtract, multiply and divide, and calculate percentages, fractions, decimals, ratios, and present values.
- Ability to interpret basic descriptive statistical reports.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.
- Ability to categorize data and information in order to determine the relationship of the data with reference to established criteria/standards

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

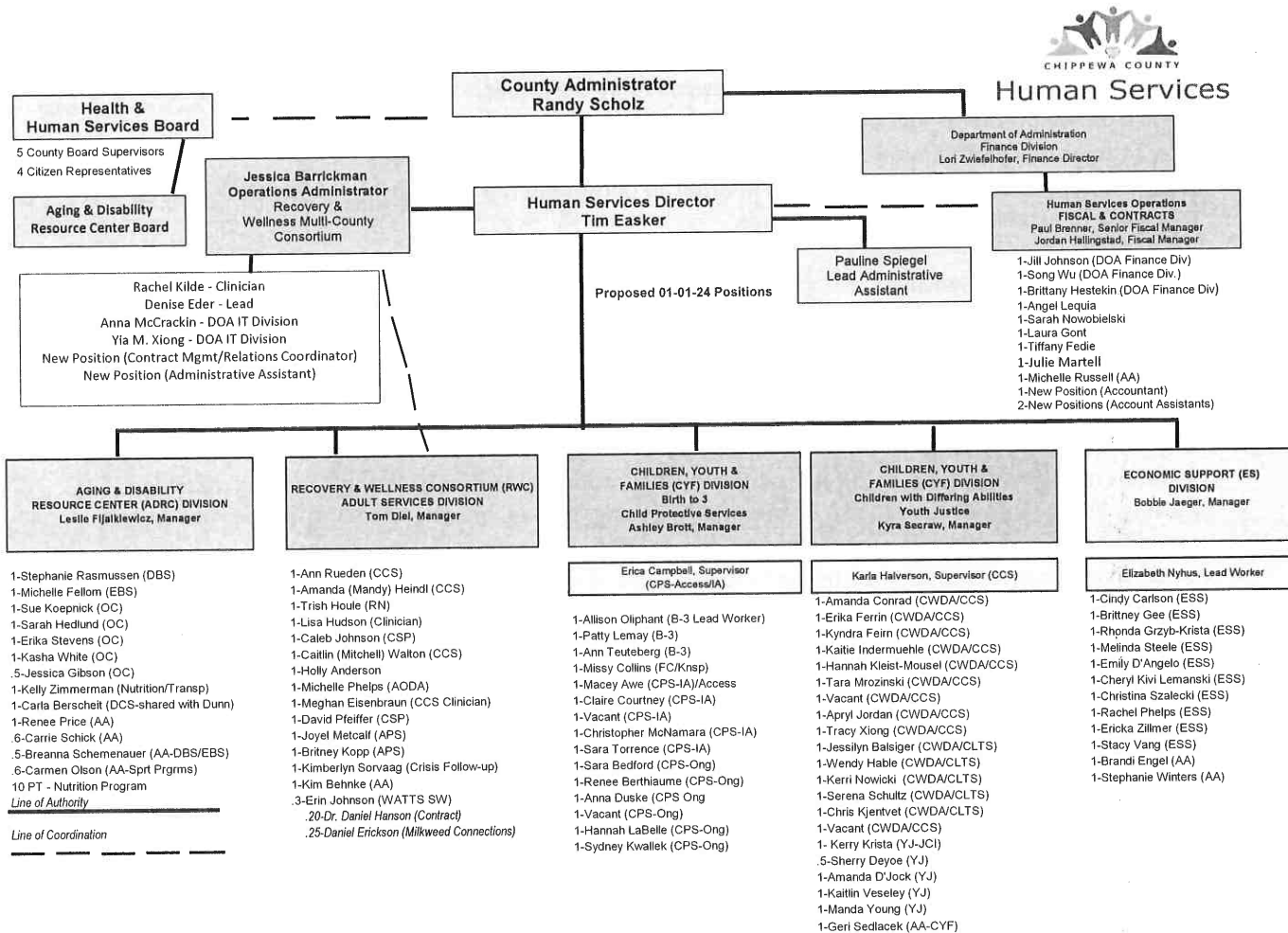
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Ability to work via telecommuting the majority of the time.
- Ability to attend in person meetings and trainings throughout the multi county consortium as needed.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 36 - 23

RES. 36-23: RESOLUTION TO CREATE AN ADMINISTRATIVE ASSISTANT III POSITION IN THE DEPARTMENT OF HUMAN SERVICES TO PROVIDE ADMINISTRATIVE SUPPORT TO THE RECOVERY WELLNESS CONSORTIUM - TIM EASKER

1 Passage of this resolution will create one (1) full-time Administrative Assistant III
2 position in the Department of Human Services to provide services to the multi-county Recovery
3 Wellness Consortium (RWC), commencing in 2024. The position will provide administrative
4 support to the RWC and the lead county team, specifically for Comprehensive Community
5 Services (CCS). Chippewa County is the lead county for the RWC and is therefore responsible to
6 provide all administrative support services for the Consortium.

7 The target consumers for the RWC are children and adults with mental health and
8 substance abuse issues who receive those services through the CCS program. The CCS consumer
9 census was 221 in 2017, 507 in 2020 and 730 in 2022. It is currently being projected that the
10 RWC will be serving 900 consumers across all of the member counties by 2025. The RWC
11 provider network has also seen large growth since the inception of the Consortium with 50
12 contracted providers in 2017, 100 in 2020 and a projected 140 in 2025. This growth within the
13 RWC has increased the level of training needed for both county staff and service providers, has
14 increased the amount of technical support required from the lead county, and has led to an
15 overall increased general work load within the Chippewa County team.

16 The RWC underwent a system assessment in 2022 and 2023 to determine the RWC lead
17 county's greatest efficiencies and strengths as well as to identify areas in which the Consortium
18 could be more efficient and cost effective. It has been determined that the addition of an
19 Administrative Assistant III would effectively support the growing work load needs within the
20 RWC.

21 This proposed position would be able to take responsibility for tasks that are currently
22 being done by the Lead County Operations Administrator, Clinician, Lead Social Worker, as well
23 as the RWC IT staff and fiscal team. These tasks include, but are not limited to scheduling and
24 coordinating meetings, data compilation for annual consumer surveys and consumer
25 demographic data, annual contract collections through DocuSign, training coordination and the
26 collection of required documentation from partner counties and service providers. The addition

27 of this position would allow the other positions noted above to focus on their core job duties
28 while meeting the consortium's needs in an effective and efficient manner.
29

Resolution No. 36 - 23

**RES. 36-23: RESOLUTION TO CREATE AN ADMINISTRATIVE ASSISTANT III POSITION IN THE
DEPARTMENT OF HUMAN SERVICES TO PROVIDE ADMINISTRATIVE SUPPORT TO THE
RECOVERY WELLNESS CONSORTIUM - TIM EASKER**

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues through the multi-county Recovery and Wellness Consortium (RWC); and

WHEREAS, Chippewa County is the lead county in the RWC and is therefore responsible to provide all administrative support to the Consortium, including CCS support activities; and

WHEREAS, CCS support activities include Medicaid billing, accounts payable processing, clinical support, policy and procedure development and general oversight of the operations of the multi-county CCS program; and

WHEREAS, the CCS program continues to grow as mental health and substance abuse needs continue to rise within the member counties; and

WHEREAS, it is expected that the CCS consumer census across all of the member counties will increase from 616 in 2020 to 900 by the end of 2024; and

WHEREAS, the number of service providers contracted with the RWC has also grown significantly with 50 contracted providers in 2017, 100 in 2020 and a projected 140 in 2025; and

WHEREAS, this growth in the numbers of consumers and service providers has also led to an increase in the level of training needed and technical support required to meet the needs of the RWC; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that a full-time Administrative Assistant III position be created in the Department of Human Services to provide administrative support to the RWC through the CCS program, commencing in 2024; and

WHEREAS, this position would take on tasks that are currently being done by the Lead County Operations Administrator, Clinician, Lead Social Worker, as well as the RWC IT staff and fiscal team, which would allow those positions to focus on their core job duties while meeting the consortium's needs in an effective and efficient manner; and

WHEREAS, this position would be fully funded through the CCS funding received from the state and federal Medicaid funding;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, a full-time Administrative Assistant III position is hereby created in the Department of Human Services to provide support to the RWC to help address the growth in the CCS program; and

BE IT FURTHER RESOLVED, that this position will provide direct support to RWC lead county team and will therefore be funded by using the Medicaid revenue generated by the position as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund this position no longer be available or be reduced significantly, this position may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded 100% with Medicaid CCS

Wages and Benefits \$70,992

Other Costs 2,100

Total 2024 Estimated Cost \$73,092

08/8/2023 County Board

RESULT: APPROVED [12 TO 6]

MOVER: George Rohmeyer, District 17

SECONDER: Caden Berg, District 13

AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

6/14/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

6/15/2023

Randy B. Scholz
Randy B. Scholz, County Administrator 6/15/2023

107



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Human Services

Division: RWC - Lead County

Current Job Description Title: Anticipated Start Date: 1/1/24

Proposed Job Description Title: (if different) Administrative Assistant III - RWC Lead County

Direct Supervisor: Jessica Barrickman

Current/Past Employee Name (blank if new position): No. of Years Served in Position:

Current Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

As the RWC has grown the demands on the Lead county (Chippewa) have grown as well. This growth has put an increase in work on the Lead County Leadership (Administrator, Lead Worker, IT, Lead Clinician, and the fiscal team). The addition of an Administrative Assistant position will allow appropriate tasks that align with that of an Administrative Assistant to be removed from their work load, allowing for them to focus on tasks within Leadership and their designated assigned job duties. Examples include but not limited to: scheduling and coordinating consortium meeting, data compilation, development of documents, managing contracting docusign collection, training and event assistance, basic web based updates.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☐ Non-Represented

FLSA Status: ☐ Exempt ☒ Non-Exempt

Is the position mandated? ☐ Yes ☒ No

If yes, provide statute, regulation, etc.

Position Justification Description (Why is the position needed?):

The addition of an Administrative Assistant to the RWC Lead county team will support those Lead County staff in a more cost effective manner minimizing the addition of leadership staff.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

Timely response to email and project completion. Demonstration of strong organizational skills, ability work work independently and within a team setting. Ability to self pace work and take initiative.

Attachment: PAC Form for Admin Assist III in RWC (36 - 23 : Res. 36-23: Resolution to Create Admin Assist III Position in DHS for the RWC)

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

Overtime is not a cost effective way to manage increasing work loads within fiscal and IT staff. Administrative staff with the Lead County (Administrator, Lead Worker and Clinician) are non exempt therefor overtime is not an option.

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule Monday-Thursday 7:30-4:30, Friday 7:30-11:30

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

Continued increased demands on RWC Operations Administrator, Lead Worker, Multi County Clinician, IT and fiscal may result in the need for additional higher cost positions.

For new positions, is there office space available for this position? ☐ Yes ☒ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☐ Yes ☐ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

This position would be 100% telecommute:

RWC Strategic Plan Goals:

1. The RWC will provide quality person-centered services.
2. The RWC will have a provider network that meets the needs of our community.
3. The RWC will ensure that the system we work within is able to effectively meet the needs of continual growth.
4. The RWC will engage in system level advocacy to ensure mental health and AODA community needs are met.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

new position _____ + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 209-85-54312
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT

Minimum Fiscal Impact Starting Wage/Hire (WPPA) 17.30 of Pay Grade I

$$\frac{17.30}{\text{Starting Hourly Rate}} \times \frac{2080}{\text{Maximum Hours (2080, 1500, 1040 or 975)}} = \frac{35,984}{\text{Total Wages Minimum Impact}}$$

$$\frac{35,984}{\text{Total Wages Minimum Impact}} + \frac{6,747}{\text{Fringe Benefits* (Use percentage below)}} + \frac{23,988}{\text{Health Insurance **}} = \frac{66,719}{\text{Total Minimum Fiscal Impact 2023}}$$

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) 19.03 of Pay Grade I

$$\frac{19.03}{\text{Position Point Hourly Rate}} \times \frac{2080}{\text{Maximum Hours (2080, 1500, 1040 or 975)}} = \frac{39,582.4}{\text{Total Wages Maximum Impact}}$$

$$\frac{39,582.40}{\text{Total Wages Position Point Impact}} + \frac{7,421.70}{\text{Fringe Benefits* (Use percentage below)}} + \frac{23,988}{\text{Health Insurance **}} = \frac{70,992.10}{\text{Total Maximum Fiscal Impact 2023}}$$

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____
Mileage and meals	\$ _____
Training expenses (including memberships)	\$ _____
Computer equipment	\$ _____ 2100
Office furniture and supplies	\$ _____
Other operating expenses	\$ _____
Renovation/relocation costs	\$ _____
Total Other Costs	\$ _____ 2100

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>Medicaid funding through CCS</u>	<u>100</u> %	\$ <u>70,992.10</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____
TOTAL	100%	\$ <u>70,992.10</u> *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Eaker</u> <u>4/17/23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. _____ County Board Approval Date ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>[Signature]</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: New position requests approved contingent upon acceptable space plan to County Administrator by 6/30/23.

**CHIPPEWA COUNTY
JOB DESCRIPTION**

Job Title: Administrative Assistant III –RWC multi-county consortium

FLSA: Non-Exempt

Salary Range: I

Reports To: RWC Operations Administrator

Department: Human Services

Date: January 2024

JOB SUMMARY

The job duties of the Administrative Assistant III – RWC multi-county consortium include but are not limited to ensure that documents, reports, and data are completed accurately, timely, and efficiently; to work independently in a customer service and administrative professional position; to participate in workgroups and teams; and to provide responsive, courteous, and efficient customer service to the Recovery and Wellness Consortium counties and providers.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Administrative Assistant III – RWC multi-county consortium might be asked to perform. This job description is to incorporate any county ordinances created for the position of Administrative Assistant III – RWC multi county-consortium. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Participate in consortium and lead County meetings.
- Communicate professionally with counties, providers, consumers, co-workers, and the public.
- Prepare and accurately complete documents and reports, and perform other administrative professional functions as requested and necessary to meet the needs of the consumers and RWC lead County.
- Assist in data collection and compilation for annual state reporting and consumer satisfaction
- Process data accurately and efficiently via an electronic data management system and other computer software programs.
- Participate and contribute to workgroups and teams; assist with coordination of workgroup or team meetings as requested.
- Assists managers and co-workers with special projects and events as requested.
- Maintain consumer file system and/or record retention.
- Schedule appointments for staff in electronic calendar system as needed.
- Participate in trainings and learning opportunities for professional development and enhancement of skills.
- Provide administrative support to the RWC lead County.
- Data management consumer demographics, growth trends and consumer satisfaction surveys.
- Complete record checks for other agencies; complete record requests.
- Other duties as assigned by the division manager.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Associate degree in a clerical field required.
- Three (3) years of recent related work experience in a Secretarial /Administrative Assistant position required.
- A valid driver's license required.

SKILLS AND ABILITIES

- Ability to build positive and professional working relationships, as well as the ability to work independently.
- Ability to demonstrate courtesy, tact, respect, and interest in the success of others.
- Ability to contribute to a team environment. Supports decisions of co-workers.
- Ability to adapt and work effectively within a variety of situations. Understands and appreciates different opposing perspectives on an issue.
- Ability to adapt one's approach as the requirements of the situation change, and changing or easily accepting changes or being flexible for the department or job requirements.
- Ability to maintain a professional demeanor when dealing with the public, countywide staff, and elected officials.
- Ability to maintain discretion regarding business-related files, reports and conversations, within the provisions of open record laws and other applicable State and Federal Statutes and Regulations.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, (e.g. local ordinances, procedure manuals, codes, etc.).
- Ability to accept feedback regarding performance and actively uses such information to adapt behavior when necessary to improve professional and division performance.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer, and basic knowledge of Microsoft Office and other computer software.
- Ability to use county software and web-based programs.
- Ability to embrace new technology and equipment creating efficiencies and encourages others to do so.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems in a variety of situations and solve in a systematic manner.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

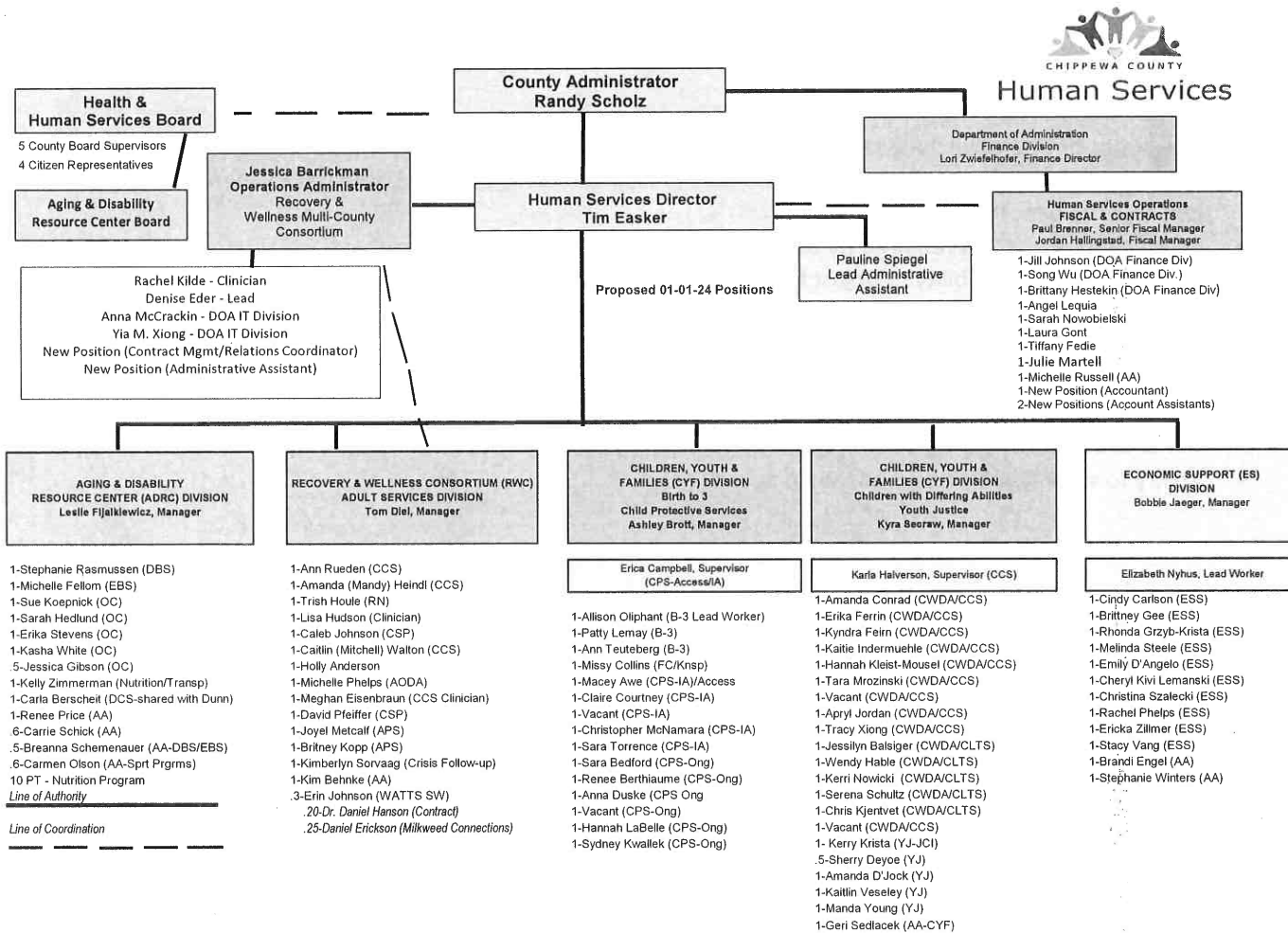
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Work is primarily via telecommuting with occasional required meetings throughout the multi-county consortium.
- Act to ensure the security of county property, equipment, apparatus, vehicles, computers/software etc.
- Ability to work flexible hours based on agency need.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 37 - 23

RES. 37-23: RESOLUTION TO CREATE TWO ACCOUNT ASSISTANT POSITIONS IN THE DEPARTMENT OF HUMAN SERVICES TO PROVIDE FISCAL SUPPORT TO THE RECOVERY WELLNESS CONSORTIUM - TIM EASKER

1 Passage of this resolution will create two (2) full-time Account Assistant positions in the
 2 Department of Human Services, commencing in 2024. These positions will provide
 3 fiscal support to the multi-county Recovery and Wellness Consortium (RWC), specifically for
 4 Comprehensive Community Services (CCS). CCS activities include Medicaid billing, electronic
 5 health record filing, accounts payable processing, and other fiscal activities as required. The
 6 target consumers for the RWC are children and adults with mental health and substance abuse
 7 issues who receive those services through the CCS program. These positions will be filled after
 8 January 1, 2024 and when consumer numbers dictate additional positions are needed.

9 The CCS consumer census across all of the member counties was 650 on December 31,
 10 2021 and the fiscal staff at that time consisted of 7.31 full-time equivalent (FTE) employees to
 11 support the program. On average, each FTE supported 88 consumers. Currently there are 100
 12 consumers per FTE. The CCS program continues to grow in Chippewa County and the RWC
 13 partner county members. Based on internal estimates and those of our county partners, the
 14 CCS census will be approximately 900 by the end of 2024, which if no additional fiscal staff were
 15 added would mean 123 consumers per FTE. It is imperative that the fiscal staff grow along with
 16 the consumer count to ensure that billing, documentation, provider payment, and reporting
 17 requirements are met. The CCS program is a fully funded/reimbursed Medicaid program and
 18 requires no additional funding from Chippewa County.

19

Resolution No. 37 - 23

**RES. 37-23: RESOLUTION TO CREATE TWO ACCOUNT ASSISTANT POSITIONS IN THE
DEPARTMENT OF HUMAN SERVICES TO PROVIDE FISCAL SUPPORT TO THE RECOVERY
WELLNESS CONSORTIUM - TIM EASKER**

WHEREAS, the Department of Human Services is the service facilitator for federal and state funding through the Comprehensive Community Services (CCS) Program, which provides intervention services for children and adults with mental health and substance abuse issues through the multi-county Recovery and Wellness Consortium (RWC); and

WHEREAS, Chippewa County is the lead county in the RWC and is therefore responsible to provide all administrative support to the Consortium, including CCS support activities; and

WHEREAS, CCS support activities include Medicaid billing, electronic health record filing, accounts payable processing, and other fiscal activities as required; and

WHEREAS, the Fiscal and Contracts Division within the Department of Human Services is responsible for providing fiscal support for the RWC; and

WHEREAS, the CCS program is growing at Chippewa and the CCS member counties of the RWC and it is expected that the CCS consumer census across the Consortium will increase from 616 in 2020 to 900 by the end of 2024; and

WHEREAS, not increasing the fiscal support capacity by a proportional amount may result in loss of revenue, non-compliance with mandatory documentation and reporting requirements, and not paying providers in a timely fashion; and

WHEREAS, it is the recommendation of the Director of the Department of Human Services and the County Administrator that two (2) Account Assistant positions be created in the Fiscal and Contracts Division of the Department of Human Services, commencing in 2024, to provide fiscal services to the RWC through the CCS program; and

WHEREAS, it is also recommended that these positions be filled after January 1, 2024 and when consumer numbers indicate that another Account Assistant position is needed; and

WHEREAS, these positions will be fully funded with the CCS funding received from the state and federal governments;

NOW, THEREFORE BE IT RESOLVED, that effective in January 2024, two (2) Account Assistant positions are hereby created in the Fiscal Division of the Department of Human Services to provide fiscal support to the RWC and address the growth in the CCS program; and

BE IT FURTHER RESOLVED, that these positions be filled after January 1, 2024 and when consumer numbers indicate that another Account Assistant position is needed: and

BE IT FURTHER RESOLVED, that these positions will provide direct support to the CCS lead county fiscal team and will therefore be funded by using the Medicaid revenue generated by the positions as well as the CCS reconciliation process; and

BE IT FURTHER RESOLVED, that should the state and federal funding necessary to fund these positions no longer be available or be reduced significantly, these positions may be eliminated by the County Administrator through the budget process.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Funded 100% with Medicaid CCS for 2 Account Assistants

Wages and Benefits \$151,617

Other Costs 4,000

Total 2024 Estimated Cost \$155,617

08/8/2023 County Board

RESULT: APPROVED [12 TO 6]

MOVER: Kari Ives, District 21

SECONDER: Caden Berg, District 13

AYES: Schmitt, Bischel, Bergeron, Ericksen, Peterson, Bomar, Berg, McGill, Rohmeyer, Hull, Mueller, Ives

NAYS: Gullickson, Steele, Sikorski, Seidlitz, Calkins, Teuteberg

ABSENT: James Flater, David Eisenhuth, Annette Hunt

History:

08/01/23 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls
Todd A. Pauls, Corporation Counsel

6/14/2023

Lori Zwiefelhofer
Lori Zwiefelhofer, Finance Director

6/15/2023

Randy B. Scholz
Randy B. Scholz, County Administrator

6/15/2023



CHIPPEWA COUNTY

Department of Administration

Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: Department of Human Services

Division: Fiscal

Current Job Description Title: _____ Anticipated Start Date: 01/01/2024

Proposed Job Description Title: (if different) Account Assistant (2 positions)

Direct Supervisor: Jordan Hallingstad

Current/Past Employee Name (blank if new position): _____ No. of Years Served in Position: _____

Current Status: ☐ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Proposed Status: ☒ FT ☐ PT ☐ LTE/Seasonal ☐ LTE/Annual ☐ Paid Intern ☐ Unpaid Intern ☐ Volunteer ☐ Other

Reason for vacancy or new position (if due to vacancy - please indicate the last day of work for the employee in the position):

The RWC has grown to a point where additional staff are needed to pay all provider invoices and bill Medicaid for reimbursement in a timely manner.

Bargaining Unit: ☐ WPPA-Patrol Officers/Investigators ☒ Non-Represented

FLSA Status: ☒ Exempt ☐ Non-Exempt

Is the position mandated? ☐ Yes ☒ No

If yes, provide statute, regulation, etc.

Position Justification Description (Why is the position needed?):

The fiscal team processed almost 18k invoices in 2022. These invoices produced 93k claims to bill to Medicaid. Without additional staff, reimbursement from Medicaid will be delayed and payment to providers will not be able to be completed on schedule.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

This position will take ownership of a number of providers for processing invoices, in addition to other tasks. Job performance would be based on coding invoices accurately and timely so providers are paid according to schedule. This position would also be measured through the annual review process.

Attachment: PAC Form for 2 Account Assistants in RWC (37 - 23 : Res. 37-23: Resolution to Create 2 Account Assistant Positions in DHS for

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities?

☐ Yes ☒ No

Please explain:

Is this a new position? ☒ Yes ☐ No

Would its creation cause the future elimination of another position? ☐ Yes ☒ No

If yes, please explain:

Fiscal is not completing unnecessary tasks and needs additional staff to complete all billing and accounts payable timely..

For new positions, are there alternatives to the services that this individual would provide (temporary help, part-time vs. full-time, help from other county departments, use of overtime, eliminating unnecessary work)? ☐ Yes ☒ No

Please explain:

PLEASE ANSWER BOTH QUESTIONS (for WRS & ACA purposes)

In the first twelve months from the new position or refill position start date:

Do you intend to work this position 600 or more hours? ☒ Yes ☐ No

Do you intend to work this position 1200 or more hours? ☒ Yes ☐ No

Requested Annual Hours: ☒ 2080 ☐ 1500 ☐ 1040 ☐ 975 ☐ Other: _____

Description of Anticipated Work Schedule Monday-Thursday 7:30-4:30, Friday 7:30-11:30

(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences or impact of **not** filling this position?

We will not be able to pay all invoices according to our schedule, damaging the relationship between the RWC and the providers. Cash flow will also be impacted if we cannot enter billing for Medicaid as soon as the providers are paid.

For new positions, is there office space available for this position? ☒ Yes ☐ No (if no, complete Office Relocation Form)

Will this require an office move/relocation? ☐ Yes ☒ No (if yes, complete Office Relocation Form)

How does this position fit into the long-range and strategic plans of the Department and/or the County?

2022-2024 RWC Strategic Plan Goal:

The RWC will ensure that the system we work within is able to effectively meet the needs of continual growth.

The last time we added fiscal staff, we were processing 11,000 invoices for \$10 million. In 2023 we are projected to process almost twice the number of invoices and dollars - 21,000 invoices for \$20 million. The volume has grown to point where we are not effectively able to meet the needs of the consortium with the current fiscal staff.

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2023 BUDGETED AMOUNT FOR POSITION (From 2023 PCR and BER)

Proposed new 2024 positions _____ + _____ = _____
 Per Personnel Cost Report (PCR) Per Benefit Estimate Report (BER) **Total Budgeted for Position**

Number of Hours Budgeted for Position per 2023 Personnel Cost Report: _____

General Ledger Account Number to Charge Salary to: 209-85-54312
 (If more than 1 account number please attach a separate document with the associated percentages)

ANNUAL FISCAL IMPACT**Minimum Fiscal Impact**

Starting Wage/Hire (WPPA) 19.07 of Pay Grade K

38.14 X 2080 = 79,331.20
 Starting Hourly Rate: Maximum Hours (2080, 1500, 1040 or 975) Total Wages Minimum Impact

79,331.20 + 14,874.60 + 47,976 = 142,181.80
 Total Wages Minimum Impact Fringe Benefits* Health Insurance ** **Total Minimum Fiscal Impact 2023**
 (Use percentage below)

Position Point Fiscal Impact

Position Point Wage/Max Step (WPPA) 20.98 of Pay Grade K

41.96 X 2080 = 87,276.80
 Position Point Hourly Rate Maximum Hours (2080, 1500, 1040 or 975) Total Wages Maximum Impact

87,276.80 + 16,364.40 + 47,976 = 151,617.20
 Total Wages Position Point Impact Fringe Benefits* Health Insurance ** **Total Maximum Fiscal Impact 2023**
 (Use percentage below)

* Percentages to Use: General WRS Position: 18.75% Current LTE: 18%
 Protective WRS Position: 25% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = \$23,988 WPPA = \$21,775

2023 ACTUAL YEAR-TO-DATE EXPENDED FOR POSITION (To be completed by Finance Division)

_____ + _____ = _____
 Wage Less Overtime Fringe Benefits Less Overtime **Total YTD Expended for Position**

Retirement/Resignation Pay out Amount: _____ Budgeted Amount: _____

OTHER COSTS

Please define and breakdown "other" costs here:

***"Other" includes, but is not limited to: equipment, office space, vehicle, on-call pay etc.

Personal equipment (tools, uniforms, safety equipment)	\$ _____	0
Mileage and meals	\$ _____	
Training expenses (including memberships)	\$ _____	
Computer equipment	\$ _____	4,000
Office furniture and supplies	\$ _____	
Other operating expenses	\$ _____	
Renovation/relocation costs	\$ _____	
Total Other Costs	\$ _____	4,000

2023 FUNDING SOURCES

☒ Federal/State (Specify) <u>CCS Medicaid</u>	<u>100</u> %	\$ <u>155,617.20</u>
☐ County Tax Levy _____	_____ %	\$ _____
☐ County Other (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Grant (Specify) _____	_____ %	\$ _____
☐ Other (Specify) _____	_____ %	\$ _____

TOTAL

100%

\$ 155,617.20 *

*Must match above total maximum fiscal impact and other costs

Will any of the listed funding sources expire during the duration of the position? ☐ Yes ☒ No
 If yes, please indicate what sources will expire, with expiration dates:

If yes, please indicate where the funding will come from after the sources of funding have expired:

NOTE: Attach an updated organizational chart and the approved job description located on the K:drive/Human Resources. All recommended changes for consideration should be indicated with highlights and strikeouts and emailed to the Human Resources Director. Positions will not be considered absent job descriptions.

1. <u>Tim Eaker</u> <u>5/11/23</u> Department Head Recommendation Date	4. <u>[Signature]</u> <u>5/26/23</u> County Administrator Approval Date ☒ Approved ☐ Denied
2. <u>[Signature]</u> <u>5/26/23</u> Human Resources Division Review Date ☒ Recommend ☐ Not Recommend	5. _____ Date County Board Approval ☐ Approved ☐ Denied Resolution No. _____ ** New Positions Only **
3. <u>Geri Zwietselhofer</u> <u>5/26/23</u> Finance Division Review Date ☒ Recommend ☐ Not Recommend	

Comments: _____

New position requests approved contingent upon
acceptable space plan to County Administrator
by 6/30/23.

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Account Assistant

FLSA: Non-Exempt

Salary Range: K

Reports To: Department of Human Services Fiscal Manager

Department: Human Services

Date: January 2020

JOB SUMMARY

The job duties of the Account Assistant including but are not limited to Consumer Financial Services duties for the Department of Human Services, Regional Wellness Consortia and Criminal Justice Collaborating Council that include continued development and analyzation of the Consumer Financial Services program. Provide customer service for multiple divisions through education of the consumer on costs of services, ability to pay and collection policies and procedures. Update policies, procedures and division brochures as requested. Resolve disputes, schedule committee meetings for Fee Waiver Requests, prepare documents, reports and ensure accurate financial and insurance information entry into software systems.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Account Assistant in the Consumer Financial Services area might be asked to perform. This job description is to incorporate any county ordinances created for the position of Account Assistant. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Plan and implement the strategic initiatives of the county board, Health& Human Service/Aging & Disability Resource Boards, the department, and divisions. This includes implementing the vision, mission, and values of the department.
- Utilize strength's and talents to meet the County Board, Department of Human Services, and division strategic initiatives.
- Work closely with leadership team by developing/revising department policy and procedure, participating in organizational development, integrating service delivery with other divisions in order to reduce barriers in meeting customer's needs/outcomes, and quality improvement projects. Participate in the Fiscal Team or departmental meetings for communication purposes, identify and analyze problems, and recommend solutions.
- Communicate effectively, efficiently, and respectfully in the delivery of Consumer Financial Services program whether in person, by telephone, by email, or any other communication method.
- Establish a timeline plan of prioritizing tasks to ensure all work is completed in a timely manner to meet deadlines.
- Schedule appointments with consumers in the office or at their home to assist and obtain Consumer Financial Services required paperwork for completion of their Ability to Pay.
- Determine their ability to pay based on the Division specific requirements. Create consumer case and enter confidential personal and financial information into the appropriate Department software (Avatar, Geneva and QuickBooks).

- Prepare monthly consumer statements, collect, receipt and post-consumer payment into the appropriate software.
- Supports, monitors and assists in the maintenance of the DHS accounts receivable and insurance billing systems as well as related consumer information reporting systems in support of all department divisions.
- Performs fiscal data entry, various reconciliations, assists with Tax Intercept Program and prepares reports for fiscal reporting requirements.
- Other duties as assigned by the division manager.

Customers:

- All prospective, current or past DHS consumers.

Team Members:

- Any professional or paraprofessional we work with in the serving of consumers.

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- Associate degree in an accounting, business, bookkeeping or closely related field with 3 years recent accounting or customer service experience.
- Three (3) years of recent related work experience in an Accounting or Administrative Assistant position with accounts receivable experience.
- A valid driver's license required.

SKILLS AND ABILITIES

- Ability to perform basic accounting principles and procedures.
- General knowledge of current office practices and procedures and confidentiality.
- Ability to prepare and maintain accurate and concise records and reports.
- Ability to build positive and professional working relationships, as well as the ability to work independently.
- Ability to demonstrate courtesy, tact, respect, and interest in the success of others.
- Ability to contribute to a team environment. Supports decisions of co-workers.
- Ability to adapt and work effectively within a variety of situations, Understands and appreciates different opposing perspectives on an issue.
- Ability to adapt one's approach as the requirements of the situation change, and changing or easily accepting changes or being flexible for the department or job requirements.
- Ability to maintain a professional demeanor when dealing with the public, countywide staff, and elected officials.
- Ability to maintain discretion regarding business-related files, reports and conversations, within the provisions of open record laws and other applicable State and Federal Statutes and Regulations.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, (e.g. local ordinances, procedure manuals, codes, etc.).
- Ability to accept feedback regarding performance and actively uses such information to adapt behavior when necessary to improve professional and division performance.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer, and basic knowledge of Microsoft Office and other computer software.
- Ability to use county software and web based programs.
- Ability to embrace new technology and equipment creating efficiencies and encourages others to do so.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems in a variety of situations and solve in a systematic manner.
- Ability to think quickly, maintains self-control, and adapt to stressful situations.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

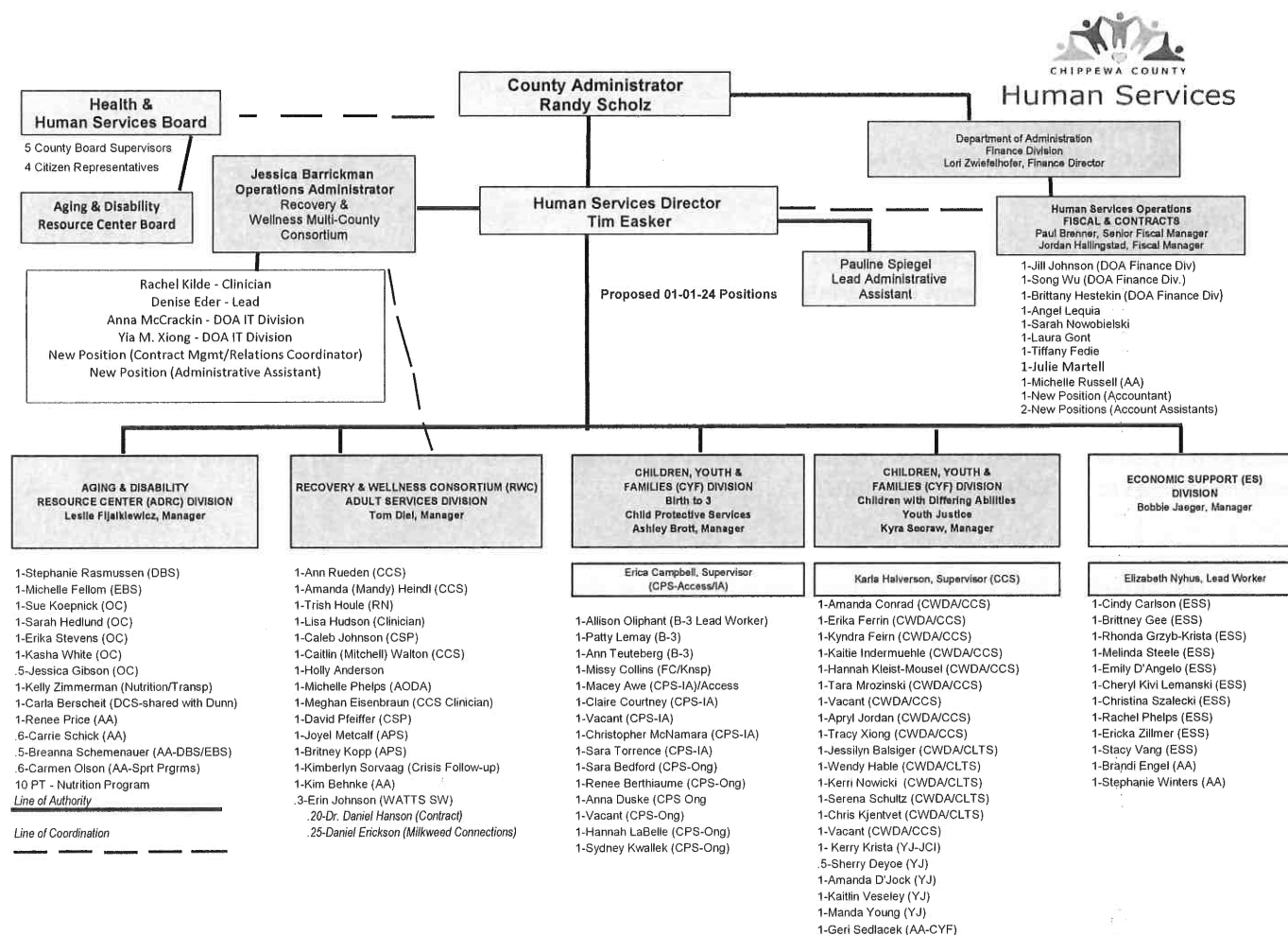
Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 10 pounds), grasping, talking, and hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Work in an office setting. Takes action to ensure the security of county property, equipment, apparatus, vehicles, computers/software etc.
- Ability to work flexible hours based on agency need.

Chippewa County Department of Human Services Organizational Chart - Employees





STATEMENT OF EXPLANATION

Resolution No. 38 - 23

RES. 38-23: RESOLUTION TO RESTRUCTURE THE SHARED DEPUTY COUNTY CLERK/VETERANS SERVICES SPECIALIST POSITION TO A FULL-TIME DEPUTY COUNTY CLERK POSITION - RANDY SCHOLZ AND JACLYN SADLER

1 Passage of this resolution will approve the request of the County Clerk and the Veterans
 2 Services Officer to restructure their offices' current shared position to a full-time Deputy
 3 County Clerk position. The shared position was originally approved in Resolution 42-18.
 4 Currently, the shared position of Deputy County Clerk/Veterans Services Specialist works 24
 5 hours in the County Clerk Department and 16 hours in the Veterans Services Department. The
 6 Veterans Service Department has seen a decrease in workload and client traffic as the Veteran
 7 Services Officer has streamlined processes in the last two years, which has decreased the
 8 number of appointments a client needs to file a claim. Also, many of the forms are now
 9 available online for Veterans to complete on their own.

10 The County Clerk Department has seen a significant increase in workload over the last
 11 10 years with increased passport application activity and increased election responsibilities. In
 12 2012, the passport revenue was \$24,850. In 2022, the passport revenue was \$53,900, plus an
 13 additional \$15,203.61 in revenue from passport photos. The first 6 months of 2023 passport
 14 revenue is higher than it has ever been in Chippewa County. Along with the increase in passport
 15 activity, the department has seen the election processes change through the years. The amount
 16 of time and detail needed to administer safe, secure and fair elections has changed dramatically
 17 in the last 8 years. An election is more than a one-day event and the election tasks begin
 18 months before Election Day and end a month after Election Day. The County Clerk Department
 19 is also responsible for maintaining, entering and creating the voter records and tracking
 20 absentee ballots/processes in the State Voter Registration System for 28 municipalities.

21 This restructure would transfer levy funds from the Veterans Services Department to
 22 the County Clerk Department. However, with the increased passport revenue in the County
 23 Clerk Department, \$6,667 of that levy will return to the general tax levy.

24 The County Administrator, the County Clerk and the Veterans Services Officer
 25 recommend that the shared position of Deputy County Clerk/Veterans Services Specialist be
 26 restructured to a full-time Deputy County Clerk position. Passage of this resolution will also

- 27 designate the current Deputy Clerk/Veterans Services Specialist as the new full-time Deputy
28 County Clerk.
29

Resolution No. 38 - 23

RES. 38-23: RESOLUTION TO RESTRUCTURE THE SHARED DEPUTY COUNTY CLERK/VETERANS SERVICES SPECIALIST POSITION TO A FULL-TIME DEPUTY COUNTY CLERK POSITION - RANDY SCHOLZ AND JACLYN SADLER

WHEREAS, the Veteran Services Department and the County Clerk Department are currently sharing a Deputy County Clerk/Veterans Services Specialist position wherein the position entails working 24 hours/week in the County Clerk Department and 16 hours/week in the Veterans Services Department; and

WHEREAS, the Veterans Services Department no longer has the workload to support the 16 hours/week part-time Specialist position; and

WHEREAS, the County Clerk Department has seen an increase in workload activity due to a large increase in passport applications and increased processes with election cycles; and

WHEREAS, the County Administrator, the County Clerk and the Veterans Services Officer have met and agreed that the best use of County funds would be to restructure the shared Deputy County Clerk/Veterans Services Specialist position to a full-time Deputy County Clerk position; and

WHEREAS, it is the recommendation of the County Administrator, the Human Resources Director, the County Clerk and the Veterans Services Officer to restructure this shared position to a full-time Deputy County Clerk position, effective January 1, 2024;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2024, the shared Deputy County Clerk/Veterans Services Specialist position is hereby restructured to a full-time Deputy County Clerk position in the County Clerk's office; and

BE IT FURTHER RESOLVED, that the part-time Veterans Services Specialist is hereby eliminated, effective January 1, 2024; and

BE IT FURTHER RESOLVED, that the full-time Deputy County Clerk position shall have the job duties and responsibilities as set out in the attached job description; and

BE IT FURTHER RESOLVED, the current Deputy Clerk/Veterans Services Specialist be the new full-time Deputy County Clerk.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Veteran's

74 Wages & Benefits \$32,706

75

76 County Clerk's

77 Wages & Benefits \$50,161

78

79 Total Wages & Benefits for FT Deputy Clerk = \$82,867

80

81 The County Clerk Department was able to increase passport revenue to reduce the amount of
82 levy needed. As a result, the tax levy needed for this position will be reduced by \$6,667.

83

84 **08/8/2023 County Board**

85 **RESULT: APPROVED [UNANIMOUS]**

86 **MOVER:** Harold Steele, District 2

87 **SECONDER:** James Ericksen, District 8

88 **AYES:** Gullickson, Schmitt, Steele, Bischel, Sikorski, Bergeron, Ericksen, Seidlitz, Peterson,
89 Calkins, Bomar, Berg, Teuteberg, McGill, Rohmeyer, Hull, Mueller, Ives

90 **ABSENT:** James Flater, David Eisenhuth, Annette Hunt

91

92 History:

93 08/01/23 Executive Committee FORWARD TO COUNTY BOARD

94

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel

7/21/2023

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director

7/24/2023

Randy B. Scholz

Randy B. Scholz, County Administrator

7/24/2023

95

CHIPPEWA COUNTY JOB DESCRIPTION

Job Title: Deputy County Clerk

FLSA: Non-Exempt

Salary Range: K

Reports To: County Clerk

Department: County Clerk

Date: February 2023

JOB SUMMARY

The job duties of the Deputy County Clerk include but are not limited to assist the County Clerk in performing their statutory duties including administering elections, issuance of marriage licenses and County Board record keeper; to represent the County Clerk in assisting the public in non-statutory duties including issuance of passports, DNR licenses and registrations, and work permits; and is a general resource for questions from the public; to represent the County Clerk in their absence; and to provide responsive, courteous and efficient service to County residents and the general public.

DUTIES AND RESPONSIBILITIES

The duties described below are indicative of what the Deputy County Clerk might be asked to perform. This job description is to incorporate any county ordinances created for the position of Deputy County Clerk. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Reviews daily receipt registers and disbursements, including proper closing of cash/receipt drawer
- Prepare agendas and transcribe minutes of various Committees as assigned by the County Clerk as well as posting to the County website; coordinate and prepare in cooperation with the County Clerk, all resolutions, ordinances and agendas for all County board meetings.
- Exercises responsibility for election administration including but not limited to; election software programming, ballot preparation, and publications Acts as Agent of the State with respect to licensing dogs; provide and order adequate licensing supplies to implement dog tax assessments; collect dog tax from municipal Treasurers.
- Receive and receipt monies from the sale of passports, work permits, hunting, and fishing licenses, marriage licenses, dog tag licenses, and account for the petty cash fund.
- Obtain information and prepare applications for marriage licenses, passports, work permits, timber cutting permits and various types of hunting licenses.
- Ensure that ALIS (Automated Licensing System) is updated to process electronic DNR licenses; submit ACH report weekly to the Treasurer.
- Make monthly remittances to the State for work permits and marriage licenses.
- Assist in receiving the election results and posting the results on the County Website.
- Assist with election data entry for WisVote; update voter records; distribute all election supplies; run appropriate poll lists; prepare reports for the Board of Canvass, the Elections Commission and maintain the official election record.
- Responsible for running and maintaining printing equipment; maintenance of copier, compute count and costs for internal department billings, and keep account records of copy billings.

- Maintain the maintenance of official documents and record information through manual and computerized applications.
- Distribute incoming USPS mail for the County along with monitoring postage meter billing by department and maintaining postage meter equipment and supplies.
- Perform general receptionist duties such as answering phones, answering inquiries from the general public, referring to appropriate persons or departments.
- Perform general secretarial duties such as typing, filing, indexing, preparing mail, photocopying, create Excel spreadsheets, Word Documents, and access databases, etc.
- Assist in maintaining and monitoring non-highway vehicle fleet reservation calendar
- Maintains and publishes county directory
- Provides notary services for employees and the general public
- Prepares and processes County Board and Coroner payroll

Community Relations Functions:

- Perform general receptionist duties such as answering phones, answering inquiries from the general public, referring to appropriate persons or departments.

Customers:

- All County employees and managers that utilize services provided by the County Clerk Department
- Members of the public that utilize services provided by the County Clerk Department
- County Board Supervisors that the County Clerk Department serves
- Municipal clerks that the County Clerk Department provides election and dog licensing services for

Team Members:

- Employee members of the County Clerk Department
- Employee members of various departments (DOA, Facilities, Highway, Sheriff, Clerk of Courts, Coroner, DA, etc.) that work with the County Clerk Department on various tasks (creating agendas, surplus property, maintaining County fleet vehicles, etc.)

QUALIFICATION REQUIREMENTS

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required at the time of hire or for the continuation of employment.

EDUCATION AND/OR EXPERIENCE:

- High School diploma or GED equivalent, supplemented by computer/secretarial course work required.
- Four (4) years office experience required, preferably in local government setting.
- Must be bondable.
- Must be able to attend night meetings when requested.
- A valid driver's license required.

SKILLS AND ABILITIES

- Ability to maintain a professional demeanor when dealing with the public.
- Ability to take control of situations in a responsible manner.
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.

EQUIPMENT KNOWLEDGE REQUIRED

- Ability to operate various types of equipment – standard office equipment, computer and intermediate knowledge of Microsoft Office software.
- Other equipment could be required.

LANGUAGE SKILLS

- Ability to communicate effectively with other members of the staff, supervisor, and the public.
- Ability to communicate in both written and verbal form.
- Ability to develop, interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations; MSDS sheets, safety manuals; and warning labels.

MATHEMATICAL SKILLS

- Ability to perform basic mathematical calculations.

REASONING ABILITY

- Ability to respond to complaints and grievances posed by the public.
- Ability to define problems and deal with a variety of situations.
- Ability to think quickly, maintain self-control, and adapt to stressful situations.
- Ability to use good judgement and effectively solve problems.

PHYSICAL AND WORK ENVIRONMENT

The physical and work environments described are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these functions.

Physical Environment:

- The duties of this job include physical activities such as stooping, kneeling, sitting, standing, reaching, walking, lifting and/or move (up to 50 pounds), grasping, talking, hearing/listening, seeing/observing, and repetitive motions.
- Specific vision abilities required by this job include close, distance and peripheral vision; depth perception; and the ability to adjust focus.

Work Environment:

- Works primarily in an office setting.

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

Thursday, May 18, 2023

TO: Randy Scholz

FR: Jaclyn J. Sadler

RE: Restructure Deputy Clerk/Veterans Specialist position

Greetings,

I am requesting to restructure the Deputy Clerk/Veterans Specialist position currently held by Amanda Richardson. Currently the position is 24 hours in the County Clerk department and 16 hours in the Veterans Services department. I understand that Chippewa County doesn't want to take away or be perceived as taking away services to any residents but I believe we could be using the hours to better serve our residents. I am proposing that the Deputy Clerk/Veterans Specialist remain a full-time position but the position should be full time in the County Clerk Department as a Deputy Clerk.

The Veteran's Service Officer, Peter Johnston, and I have had several conversations about this position and we are both in agreement on restructuring the position.

As this isn't a new position or new service, I did not complete the 2024 request forms. If you would like me to complete the forms before the deadline, please let me know.

For the last 11 months the Veterans Specialists (Rainy and Amanda) have tracked the number of calls the office receives in a day (including if it was a wrong number or a hang-up call), the number of walk-in's each day, the number of hours spent scanning the old files, the number of hours that Amanda leaves the Veterans Services Office to help in the County Clerk department and how many appointments are scheduled each day.

This chart shows the averages for each month. I can also provide the detailed daily activity report if needed.

	Average # of phone calls per day	Average # of walk-ins per day	Total Scanning hours	# of hours Amanda left Vets to help in CC	Average # of scheduled appts per day
June-22	9	3	28.5	5	1
July-22	9	3	82	5	1
August-22	9	2	124.7	10	2
September-22	7	3	109.25	10	2
October-22	8	2	102.75	1.5	1
November-22	7	1	57	40	1
December-22	7	1	64	9.5	1
January-23	8	2	175	3	1
February-23	9	2	45	16	2
March-23	12	3	69	9	2
April-23	11	4	29	22.8	1
	8.7	2.3			1.3

There was an increase in phone activity in March 2023 and April 2023 due to advertising on television, radio and social media regarding new/increased benefits for Vietnam Veterans. As of March 15, 2023 one of the Veterans Specialist has stopped scanning as she is concerned about what she will do later when the scanning is complete. The scanning project started with 6 walls of files to scan and as of May 16, 2023 there is less than one wall to scan. If you look at August 2022, 124 hours were spent scanning files; that is equivalent to a full-time person scanning for 3 weeks. Both Veterans Specialists have stated there isn't enough work for both of them.

I believe the reason for the decrease in activity in the Veterans Service Office is due to two main reasons. The first reason is the "new" VSO, Peter Johnston, is more efficient while processing claims than previous VSO's. In the past, a Veteran would need two or three appointments to file a claim and now they only need one appointment in person or even an appointment via telephone. The second reason is the military is educating veterans as they leave their service duties on how to access their benefits. A veteran technically doesn't need to file or use the Veterans Service Office as they can complete everything on their own online.

Over the last 10 years, the County Clerk Department has seen the workload increase significantly but the staffing levels have not changed. In fact, in 2018 with Res. 42-18 the department lost 3 hours a week when the part time position was changed to a full-time shared position. The County Clerk department has seen a steady increase in passport applications/revenues (with the exception of two years of Covid). In 2012, the passport revenue was \$24,850. In 2022, the passport revenue was \$53,900 plus an additional \$15,203.61 in revenue from passport photos.

The first 4 months of 2023 have us on track to have our biggest year in passport revenues.

This chart shows how the 2023 revenue compares to the last 4 years:

January	Passport	Photos	Total
---------	----------	--------	-------

2019	\$5,425.00	\$1,317.67	\$6,742.67
2020	\$6,440.00	\$1,573.66	\$8,013.66
2021	\$2,030.00	\$614.11	\$2,644.11
2022	\$4,550.00	\$1,250.92	\$5,800.92
2023	\$9,135.00	\$2,547.09	\$11,682.09
February	Passport	Photos	Total
2019	\$3,850.00	\$947.98	\$4,797.98
2020	\$4,060.00	\$1,033.31	\$5,093.31
2021	\$1,155.00	\$352.50	\$1,507.50
2022	\$3,115.00	\$909.69	\$4,024.69
2023	\$7,105.00	\$2,232.35	\$9,337.35
March	Passport	Photos	Total
2019	\$5,915.00	\$1,630.54	\$7,545.54
2020	\$3,255.00	\$748.92	\$4,003.92
2021	\$1,785.00	\$659.40	\$2,444.40
2022	\$3,885.00	\$1,284.99	\$5,169.99
2023	\$8,050.00	\$2,251.49	\$10,301.49
April	Passport	Photos	Total
2019	\$3,990.00	\$1,137.58	\$5,127.58
2020	\$0.00	\$0.00	\$0.00
2021	\$1,855.00	\$545.82	\$2,400.82
2022	\$4,025.00	\$1,057.55	\$5,082.55
2023	\$5,880.00	\$1,455.48	\$7,335.48
May	Passport	Photos	Total
2019	\$3,710.00	\$1,052.27	\$4,762.27
2020	\$35.00	\$9.48	\$44.48
2021	\$2,345.00	\$511.72	\$2,856.72
2022	\$2,450.00	\$750.50	\$3,200.50
2023	\$4,375.00	\$1,102.96	\$5,477.96

Along with the increase in passport activity, we have also seen the election processes change through the years. The amount of time and detail needed to administer safe, secure and fair elections has changed dramatically. Most people think of elections as a one-day event when in our reality an election starts months before Election Day and ends a month after Election Day. Again, we need to meet statutory deadlines for specific election processes. For example, for an election that includes a federal office the ballots have to be in the hands of the municipal clerks 45 days before an election. In addition, when programming the election equipment or entering election data it is important that the information be entered accurately and the best way to do that is not being interrupted by customers. I think it is hard to fully express how much detail and stress/pressure is on our office when preparing for elections. If there is one mistake on programming the election equipment or on a ballot the election for all of Chippewa County would be in turmoil and could have disastrous outcomes for all of us. However, with the staff

coverage as it is now that cannot always be accommodated. Both deputies in the County Clerk office are responsible for maintaining, entering and creating the voter records and tracking the absentee ballots/process in the State Voter Registration System for 28 municipalities. With the increase in absentee voters since 2020 this has added additional hours of work to each election.

As we prepare for elections in 2024, we know there is going to be added scrutiny to the election processes and there are several processes that are slated to change. I know the number of hours we have spent in the past to run a successful election will not be enough as we move forward.

Our department also handles the agendas and minutes for three committees and the County Board. Three of the four meet after 4:30 pm. It can be challenging to keep overtime costs down, flexing schedules, taking time off while keeping the office open from 7:30 am to 4:30 pm. If both Deputy Clerks were full time in one office, it would allow for better coverage in the office.

I'm also worried about burnout on the current full time Deputy Clerk (Lisa Merrell). With the current staffing she is "alone" two full days a week and as much as I want to be available to help with customer traffic, I cannot devote two full days to front desk coverage.

I would love to discuss the matter further and provide any additional details you may need to make a decision.

Sincerely,



Jaclyn J. Sadler

Chippewa County Clerk

Chippewa County
Department of Administration
Human Resources Division



Human Resources Policy Manual



County Board Action/History

Adopted by the County Board 11/13/2012 and effective 1/1/2013

Revised and amended by the County Board on the following dates:

05/14/2013; 08/13/2013; 12/10/2013; 03/11/2014; 05/12/2014; 12/09/2014; 12/08/2015; 03/14/2017; 04/11/2017; 03/13/2018;
11/06/2018; 12/11/2018; 01/08/2019; 07/09/2019; 09/10/2019; 10/08/2019; 11/11/2019; 11/10/2020; 09/13/2022; 11/08/2022; 12/13/2022

PROPOSED REVISIONS

16.	Compensation System	1
19.	Additional Compensation.....	5
33.	Travel, Meal and Lodging Expense Reimbursements	7
52.	Employee Assistance/Achievement Program (EAP)	12

CHAPTER 3 – WAGES AND OTHER FORMS OF COMPENSATION

16. Compensation System

It is the Policy of the County to administer a uniform employee Compensation System. The salary and benefits provided by the County to its employees are for the purpose of obtaining and retaining competent individuals to perform services which the County is either required to or discretionarily provides to its residents. The County shall provide salaries and benefits on the basis of external competitiveness and internal equity and within the financial limits established.

a. Position Placement on the Salary Schedule

All positions within the Chippewa County Salary Schedule (Appendix) shall be placed on the Salary Schedule based upon the external market rate of similar positions and based upon internal equity.

b. Position Titles

All positions within the Chippewa County Salary Schedule are assigned an official title. All position requests are expected to conform to the identified titles. New or modified titles shall be approved only by the Human Resources Director, and reflected on the Salary Schedule.

All employees are to utilize the official assigned title when representing Chippewa County as an employee performing their duties. This reduces the potential for misrepresentation of authority and potential liability.

c. Salary Administration

1. New Hires for All Pay Grades

Placement of new hires with the minimum skills and qualifications shall normally be hired at Minimum / Starting Wage. A new hire may be hired up to ControlPosition Point subject to the approval of the Human Resources Director, under the following conditions:

- a). The new hire has a level of experience or skill set immediately usable upon hire.
- b). The market conditions demand a higher Minimum / Starting Wage.

It is discouraged to start a new hire at the ControlPosition Point, and considerations of other current employees within the salary range and classification shall be considered before approval at the ControlPosition Point occurs.

A new hire should not be brought in above the ControlPosition Point unless there are extenuating circumstances. Any new hire requested to be brought in above the ControlPosition Point shall require the written approval of the Human Resources Director and County Administrator.

2. Salary Schedule Adjustments

Salary Schedule Adjustments shall be applied to the Salary Schedule upon approval of the County Board. Schedule Adjustments shall generally be considered on an annual basis. The Schedule may be adjusted based on consideration of (a) Consumer Price Index; (b) County's ability to pay; and (c) West Central Wisconsin comparables. Any recommended Schedule Adjustments shall be recommended by the Executive Committee for final approval by resolution to the County Board.

3. Market Adjustment

When it is determined by the Human Resources Director that a position is placed on the appropriate Pay Grade, but insufficiently compensated based on such factors as external comparables, the County Administrator may authorize a Market Adjustment within the Pay Grade.

4. Annual Employee Wage Adjustments

Employees may be eligible for an across-the-board percentage wage adjustment each year, depending on the County's ability to pay and market conditions. Recommended wage adjustments shall be approved via resolution by the County Board annually as part of the budget process. Approved percentage wage adjustments shall take effect for employees on July 1st of the approved budget year.

No employee is permitted to earn a salary above the Maximum rate of the Salary Range as defined on the Salary Schedule. ~~If an employee reaches the Maximum in the Pay Grade, the employee is eligible for a non-base bonus up to the percentage wage adjustment approved by the County Board. All non-base bonuses calculated due to an employee being at Maximum shall be added to the July 1st payroll period of the approved budget year.~~

Employees eligible for the annual percentage wage adjustment shall be employed by the County for at least six (6) months prior to the July 1st effective date.

An employee who receives a change in pay with an effective date between January 2nd and the July 1st for whatever reason (promotion, demotion, pay grade change, etc.) is not eligible for the Annual Employee Wage Adjustment. The Human Resources Division and the Department Head shall take this into consideration when establishing the new rate of pay.

d. Promotions

A promotion is the movement of an employee from a position in one Pay Grade to a different position in a higher Pay Grade.

The effective date for pay increases as a result of a promotion shall be the first date of work in the new position.

When promoted, an employee with the minimum skills and qualifications shall normally be placed at the Minimum / Starting Wage of the new grade on the Salary Schedule. A

promoted employee may be placed up to ~~Control~~Position Point subject to written approval of the Human Resources Director, under the following conditions:

1. The employee has a level of experience or skill set immediately usable upon promotion.
2. The market conditions demand a higher ~~Minimum / S~~starting ~~w~~Wage.

It is discouraged to start a promoted employee at the ~~Control~~Position Point, and considerations of other current employees within the salary range and classification shall be considered before approval at the ~~Control~~Position Point occurs.

When promoted, an employee should not be brought in above the ~~Control~~Position Point unless there are extenuating circumstances. Any promotions requested to be brought in above the ~~Control~~Position Point shall require the written approval of the Human Resources Director and County Administrator.

e. Compression

There may be occasions when either a new hire or promoted employee may make less than a subordinate employee or employees with greater tenure within the County. The Salary Schedule is designed so there is some overlap in pay. In this circumstance, an adjustment of pay may be considered by the Human Resources Director or County Administrator. There may be situations in which a new hire or promoted employee may earn less than others.

The effective date of any adjustment of pay authorized due to compression shall be prospective only.

f. Demotion

Demotion is the movement of an employee from one Pay Grade to a lower Pay Grade resulting from a disciplinary measure, as a request for voluntary demotion, or in response to position/department changes.

Salary Schedule placement for demotions shall be as follows:

1. For demotions that occur because of position changes and/or position consolidations (not based on the performance of the employee), the salary shall be "red circled" and frozen at that level until the Salary Range of the new Pay Grade catches up to the employee's salary.
2. For demotions that occur because the employee voluntarily applied for and accepted a position in a lower Pay Grade, the salary shall be reduced within the new Salary Range to the current placement (For example, an employee at ~~Control~~Position Point of Pay Grade J, moving to a Pay Grade I shall be placed at ~~Control~~Position Point of the new Salary Range).
3. For a demotion that is a result of the employee's performance or discipline, the employee's salary is decreased to within the salary range of the new Pay Grade, as determined by the Department Head and Human Resources Director or County Administrator.

g. Transfer

A transfer is the movement of an employee from one position to another in the same Pay Grade. Whenever an employee transfers to another position, there shall be no salary adjustment.

h. Pay Grade Adjustment

Pay Grade Adjustment is movement of an employee from one Pay Grade to another Pay Grade outside the promotional process. Pay Grade Adjustments can occur in two (2) ways:

1. An employee meets additional education, certification, and/or experience required for a higher level of their current position as outlined in the 'Procedure for Requesting a Pay Grade Adjustment' on the Employee Portal.

Employees who qualify for a higher Pay Grade in this manner shall follow the Procedure for Requesting a Pay Grade Adjustment and if approved shall be placed on the higher Pay Grade at their current salary, provided they have been placed at the Minimum Rate of the new Pay Grade.

The effective date shall be first day of the new pay period following written approval of a higher Pay Grade.

2. A position's Pay Grade is evaluated by a third party consultant. A Pay Grade Evaluation may occur for two (2) reasons:

- a). Human Resources Director Initiation for a Pay Grade Evaluation

The Human Resources Director with County Administrator approval may determine a position needs to be evaluated as a result of county initiated position and/or program changes, organizational structure changes, recurring minimal modification to a position that over time may result in substantive change in a position, or recruitment/retention challenges. The Human Resources Director shall be responsible for the coordination of the Pay Grade Evaluation with the Consultant.

The effective date of a Pay Grade change due to a Human Resources Director initiation shall be determined based on the following:

1. If the change in position is current, the effective date shall be the first day of the next pay period following the written determination by the Consultant and shall be prospective only.
2. If the change in position is at a future date, the effective date shall be determined by the Human Resources Director and Department Head for a prospective date.

The Pay Grade determination of the third party consultant is final.

b). Market Analysis

The County shall evaluate each position against market conditions and internal comparable data at least once every four (4) years. The positions scheduled for market analysis each year shall be determined by the Human Resources Director. The Human Resources Director shall be responsible for the coordination of the Pay Grade Evaluation with the consultant.

All Pay Grade changes resulting from market analysis shall be made effective January 1st of the following year.

The Pay Grade determination of the third party consultant is final.

c). Salary Schedule

In coordination with a third-party consultant, the County shall evaluate the salary schedule against market conditions annually to determine if the Salary Schedule as a whole should be adjusted. It is a best practice to move the salary schedule annually. Upon approval by the County Board, the Salary Schedule adjustment shall occur on July 1st annually, along with the Annual Employee Wage Adjustments, if needed.

ed). Salary Placement

If, after a Pay Grade Evaluation, it is determined the employee's current salary is below the Minimum / Starting Rate of the new Pay Grade, the employee's new rate of pay shall be increased to at least the Minimum / Starting Rate of the new Pay Grade. If the employee's current rate of pay is within the new Salary Range, additional compensation may be added to the current rate of pay subject to the discretionary approval of the County Administrator.

If, after a Pay Grade Evaluation, it is determined the employee's current salary exceeds the Maximum Rate of the new Pay Grade, the employee's salary shall be "red circled" and frozen at that level until the Salary Range of the new Pay Grade catches up to the employee's salary. If an employee is at Maximum and the salary schedule moves, the employee who is currently at Maximum shall move to the new Maximum of the new Salary Schedule as long as the salary schedule movement is less than the Annual Employee Wage Adjustment.

(Section 16. approved by the County Board 08/13/13; 12/08/15, 03/13/18, 11/6/18; 09/10/19; 10/08/19; 11/10/2020; 09/13/2022)

19. Additional Compensation

a. Sheriff Department - Field Training

1. Purpose

To provide an incentive to dispatch employees working 24/7 operations for providing an extensive hands on training program for new hires into dispatcher and jailer positions.

2. Compensation

Dispatchers and Jailers assigned to and designated as Field Training Officers shall receive an additional 50 cents (\$.50) per hour for each hour worked training new hires.

b. Sheriff Department – Shift Differential

1. Purpose

To provide extra compensation to nonexempt employees in the Jail and Emergency Communication Center who are scheduled on a regular, rotating or sporadic basis to work during evening or night shifts.

2. Compensation

Nonexempt employees in the Jail and Emergency Communication Center who work between the hours of 6:00pm to 6:00am shall receive an additional dollar (\$1.00) per hour for those hours worked.

3. Exceptions

Shift differential shall not be added to paid leave (PTO, Compensatory Time, Holiday, Funeral Leave, etc.)

cb. Clerk of Courts – Jury Bailiffs

1. Purpose

To provide compensation to Jury Bailiffs scheduled for a jury trial when the trial is cancelled due to settlement, rescheduling or other reasons as determined by the County.

2. Compensation

Except as provided in sub-section 3 below, in the event a Jury Bailiff is scheduled to work for a jury trial that is canceled prior to the Jury Bailiff reporting to work, the Jury Bailiff shall be paid two (2) hours at his or her regular rate of pay. In the event a Jury Bailiff is scheduled and reports to work for a jury trial that is canceled subsequent to the Jury Bailiff reporting to work but before the Jury Bailiff has worked two (2) hours, the Jury Bailiff shall be paid two (2) hours at his or her regular rate of pay. In the event a jury trial is canceled after the Jury Bailiff has worked at least two (2) hours, the Jury Bailiff shall be paid for those hours worked.

3. Waiver

An employee may voluntarily elect to waive the Clerk of Courts-Jury Bailiffs additional compensation provided in sub-section 2 above. If an employee elects to waive the additional compensation, the employee shall provide written documentation of the waiver to the Human Resources Division to be placed in the employee's personnel file. A voluntary election to waive additional compensation

may be withdrawn by the employee by providing a written notice of the change to the Human Resources Division to be placed in the employee's personnel file.

(Section 19 revised and approved by the County Board 08/13/13, 05/12/14, 11/6/18; 09/13/2022)

33. Travel, Meal and Lodging Expense Reimbursements

a. Purpose

To establish a uniform system for determining county and employee responsibilities for expenses incurred by employees while performing official county business.

b. Definitions

Authorizing party: The County Administrator with respect to Department Heads and Elected Officials, Department Heads with respect to subordinate employees, and the Chair of the County Board with respect to County Administrator and County Board Supervisors.

c. General Policy

Each person shall be reimbursed for reasonable, necessary and actual travel and lodging expenses incurred in the performance of authorized official duties subject to limitations expressed in this Policy.

1. Department Heads and Elected Officials are responsible to ensure that all travel expenses shall be budgeted in a department budget in advance of authorization for use.
2. Out-of-state travel at the County's expense by Department Heads, Elected Officials and employees to and from destinations that are located 250 or more miles from Chippewa County shall be approved in advance by the County Administrator. Department Heads and Elected Officials shall submit a request for out-of-state travel to the County Administrator as far in advance of the time of travel as possible.
3. Prior approval to the authorizing party for all expenses is required. Only conventions, seminars, and like meetings which have been approved by the County Administrator and justified in the budget process, shall be allowed.
4. Receipts are required. All expense claims \$2.00 and over shall be supported by written receipts.
5. Use of public transportation is encouraged.
6. Each authorizing party shall be responsible for ensuring that employees plan their travel with the principles of fiscal austerity and energy conservation in mind.

d. Transportation

1. Air Travel

- a). The maximum allowed for air travel shall be limited to the lesser of the most economical fare available or the standard county mileage allowance. The County Administrator shall have the authority to determine the most economical method after consideration of all per diem costs. The making of

a reservation well in advance is recommended so as to ensure the lowest possible air fare is obtained.

- b). Unless circumstances do not permit, payment of airfare shall be made upon arrangements with the County Administrator.
- c). Flight insurance shall not be reimbursed.
- d). Passenger's copy of the airline ticket shall be attached to the voucher.
- e). When a favorable price differential exists, round trip tickets shall be provided.
- f). Any frequent flyer award, discount or rebate becomes the property of the County.

2. Use of Personal Vehicles for County Business

a). Personal Automobile Insurance

All county employees who drive their personal vehicles on county business shall be required to maintain, at a minimum, personal automobile insurance in the amount specified in the Chippewa County Fleet Vehicle Policy.

b). Reimbursement

1. Rates of Reimbursement. Employees shall be reimbursed for the use of their personal vehicles at the following rates (to be set each year by the County Administrator generally based on the established State of Wisconsin vehicle mileage reimbursement rates):
 - a) a "standard" rate when a county fleet vehicle is not available, and
 - b) at a lower "turn down" rate if a fleet vehicle is available, but the employee makes a decision to use their personal vehicle. (The "turn down" rate is the state approximate cost per mile of operating a vehicle, including maintenance, fuel, insurance, and depreciation expenses.)
2. Reimbursement Approval. Management may approve reimbursement at the standard rate only after they have viewed a printout of the Outlook schedule that shows no vehicles are available. Each manager shall be required to keep a "fleet vehicle reimbursement log" of reimbursed personal trips that shall include the date and time of the trip with a copy of the computer printout.
3. Telecommuting. If an employee has an on-going telecommuting agreement, as defined in the Telecommuting policy, follow the Telecommuting policy for mileage reimbursement.
4. Remote Work Sites. If an employee's job assignment includes providing services in outlying areas of the county where the

employee also resides, either the employee's department head or manager can approve standard mileage reimbursement for those service visits if they determine a cost advantage to the County by doing so. An analysis of that cost advantage shall accompany any proposed reimbursement at the standard rate. Here are additional requirements for mileage reimbursement when traveling to or from a remote worksite:

- a) The first one-way trip of the day from home to a remote location for the purpose of paid employment is not reimbursable for mileage or considered work time.
- b) The last trip of the day from remote location for the purpose of paid employment to the home is not reimbursable for mileage or considered work time.
- c) In the event the first trip and/or the last trip of the day is further than the mileage between the employee's onsite work location and the employee's home, the employee shall be reimbursed for the difference in work time and mileage reimbursement. If the first trip of the day is shorter than the normal distance from the onsite work location to the employee's home, the mileage and work time shall not be reimbursable.
- d) Trips between the Chippewa County Courthouse to single or multiple remote worksites shall be paid based upon actual mileage traveled.

5. Traffic violation expenses are not reimbursable.

6. Vehicle parking and storage costs while on authorized county activities shall be allowed in addition to the mileage allowance.

e. Meals

1. Reimbursement

Employees shall be reimbursed for meals if the employee is attending an approved meeting, convention, ~~or seminar~~ or work-related transport. The claim for meals shall represent actual, reasonable and necessary costs expended for meals, not to exceed State of Wisconsin reimbursement rates.

- a). If an employee is required to eat more than one meal, the employee shall be allowed the total of the meals with the total being split among the meals at the employees' option.
- b). Meal expense claims may only be made for meals purchased outside the county, except in the case of county sanctioned meetings/events.

- c). Any amount to be claimed in excess of the maximum shall be accompanied by a full explanation of such expenses and may be allowed by the County Administrator.
- d). Detailed receipts for all meals are required.
- e). There shall be no reimbursement for alcoholic beverages.
- f). Departure and returning time shall be recorded on the travel voucher when submitted.

2. Meal Taxability

Chippewa County may reimburse employees for expenses while traveling away from home overnight or outside of Chippewa County for meetings. The taxability of these reimbursements depends on whether there is a valid business reason for the travel and whether the expense is substantiated. Reimbursements shall meet IRS accountable plan rules in order to be tax-free. An IRS accountable plan needs to prove a Business Connection. The plan pays reimbursements only for otherwise deductible business expenses (such as travel, lodging or meal expenses incurred while away overnight on business). The reimbursements shall be clearly identified as such when the employee is paid.

Only allowable business/county related meal expenses paid for by Chippewa County which are incurred while away overnight on business are tax-free to the employee. All other employer-paid business meal expenses shall be reported as additional income to the employee and are taxable.

3. Maximum Meal Reimbursement Rates

Maximum meal expenses shall be set by the County Administrator based on the established State of Wisconsin meal reimbursement rates. Both in-state and out-of-state rates shall be located on the Employee Portal under Forms titled State of WI: Pocket Travel Guide.

To be allowed reimbursement for breakfast, employees must leave home before 6:00 a.m.; lunch, departure must be before 10:30 a.m. and return after 2:30 p.m.; dinner, return must be after 7:00 p.m.

f. Lodging

1. Hotel/Motel Registration

When registering in hotels or motels or signing for any official purposes, employees shall use their business address. The choice of lodging shall be based primarily on cost with consideration given to accessibility in conducting business.

- a). Lodging expenses, including taxes, shall not exceed state standards except with documentation that the rate of the host hotel or motel is greater. The County Administrator may allow higher lodging limits depending on specific circumstances when authorization is granted prior to incurring the expense.

- b). Employees traveling together shall, whenever feasible, share lodging accommodations.
 - 1. All lodging expenses shall be supported by written receipt.
 - 2. Expenses for lodging at homes of relatives are not reimbursable.
 - 3. When traveling alone, an employee shall make use of a single room rate.

2. One-Day Authorized Business Travel

An overnight stay for the night before may be allowed when the travel requires the employee to leave the worksite prior to 6:00 am and is in excess of 120 miles one way.

3. Multiple-Day Authorized Business Travel

Overnight stays require Department Head approval and may be allowed if travel time exceeds 2 hours and is in excess of 120 miles one way. Overnight stays shall not be allowed for the last day of travel unless prior approval is granted by the Department Head.

4. Exception to Lodging

An employee shall, with the Department Head approval, be allowed an overnight stay, outside of the policies time and mileage requirement, when the employee serves as a coordinator, host, or speaker at a conference, seminar or convention held outside the County.

An employee shall, with the Department Head approval, be allowed an overnight stay on the last day of travel, outside of the policies time and mileage requirement, due to unsafe driving conditions.

An employee shall, with the Department Head approval, be allowed an overnight stay, outside of the policies time and mileage requirement, when a hotel stay is more cost effective.

g. Reimbursements

1. State or third party reimbursements

Employees being reimbursed for travel expenses from a third party shall not be reimbursed by the County.

2. Claiming Reimbursement of Authorized Expenditures

Reimbursement requests should be limited to mileage, meals, lodging and the occasional registration. Claims for reimbursement shall be made on the Meals, Mileage, Lodging and Registration Reimbursement Form located on the Employee Portal.

- a). All requests for reimbursement shall be accompanied by an itemized receipt, including tips. Credit card reimbursement requests shall have the

itemized slip attached. Room service charges on a hotel bill shall be accompanied by an itemized receipt and shall be treated as a meal expense.

- b). When requesting mileage reimbursement, the reimbursement form shall be fully completed, including the total number of miles and the location to which the employee traveled.
- c). When requesting meal reimbursement, the date and time leaving and returning shall be fully completed on the reimbursement form.
- d). All requests for reimbursement shall be submitted monthly, and should be turned in by the fifth (5th) day of the following month.
- e). All requests shall be submitted to the Finance Division by 4:30 p.m. on the second Wednesday of each pay period to be included in that payroll. Any late requests shall be paid on the following payroll.
- f). The Authorizing party shall sign the request and verify/record the account number to be charged.
- g). All prior year reimbursement requests shall be submitted by the first Wednesday of January of each year. This is necessary to make sure the expense gets charged to the correct year.

3. Miscellaneous Reimbursements

Miscellaneous county/business-associated expenses shall be reimbursed at cost per receipts. Requested reimbursement shall document the date(s), place, time and business purpose subject to the approval of the Authorizing party.

Any employee who intentionally seeks reimbursement for expenses not actually incurred or expenses not allowed under this policy shall be subject to discipline, up to and including discharge.

(Section 33 amended by the County Board 12/09/14; 12/08/15, 03/13/18, 11/6/18; 09/10/19; 11/10/2020; 09/13/2022)

CHAPTER 5 – BENEFITS

The information provided is a summary only and is not intended to be a substitution for the plan certificate provided by the respective insurance carrier.

The County shall determine the design and selection of all benefits. The County retains the right to change these benefits. Employees shall be notified of any changes.

The benefits provided under this Chapter shall be administered by the Human Resources Division.

52. Employee Assistance/Achievement Program (EAP)

The County's Employee Assistance/Achievement Program (EAP) is a voluntary, no cost and confidential service provided to all County employees and their immediately family members. EAP

provides both ancillary and direct services to help employees achieve their best and also help identify or overcome personal problems and difficult situations.

Ancillary services may include wellness focused materials such as newsletters, posters, presentations, magazines, informational e-blasts and brochures.

Direct services may include a counselor for face to face or telephonic services, professional coaching, legal and financial consultation, management consultations and group services, including crisis support services.

All time off from work for coaching or counseling appointments are considered non-work time and the employee shall use PTO, Compensatory Time or schedule the appointment before or after work hours. If the EAP appointment, meeting or service is mandated and approved by the Department Head and Human Resources Director in writing prior to attending the appointment, the time off from work for the meeting shall be considered paid work time. In addition, if training or a critical incident debrief is required, the time to attend shall be considered paid work time.

Please contact the Human Resources Division or refer to the Employee Portal for EAP contact information.

(Section 52 adopted by the County Board 09/11/18)